

ANNUAL BUDGET

**Proposed August 16, 2022
October 1, 2022 - September 30, 2023**

**Fiscal Year 2022 – 2023
&
Program of Municipal Services**



**Working Together for a
Better Tomorrow. Today.**



ANNUAL BUDGET

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Grand Island Mayor and City Council

Roger Steele, Mayor
2405 Santa Fe Circle
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mayorsteele@grand-island.com

Term Expires 2022

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The Honorable Mayor

Roger Steele

Administration and Directors

Jerry Janulewicz - City Administrator

RaNae Edwards - City Clerk

Cory Schmidt - Fire Chief

Robert Falldorf - Police Chief

Tim Luchsinger - Utilities Director

Patrick Brown - Finance Director

Celine Swan - Library Director

Craig A. Lewis - Building Department Director

Todd McCoy - Parks and Recreation Director Jon

Rosenlund - Emergency Management Director

Keith Kurz - Interim Public Works Director

Aaron Schmid - Human Resources Director

Stacy Nonhof - Interim City Attorney

Chad Nability - Planning Director

City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Introductory Section

Description of Fund Types

General Fund – The General Fund is the general operating fund of the City. The General Fund includes departments under General Government, Public Safety, Public Works, Environment & Leisure, and Non-Departmental.

Special Revenue Fund – Special Revenue Funds are used to account for the proceeds of specific revenue sources. The use and limitations of each Special Revenue Fund are specified by City Ordinance and/or State Statutes.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of financial resources and for the payment of general long-term debt principal, interest and related costs for General Obligation and Assessment Bonds.

Capital Improvement Fund – The Capital Improvement fund provides for major capital improvements, planning, infrastructure and building construction, renovation and replacement, streets and drainage improvements. Requirements of this fund include 1) have a useful life of at least one year, and 2) be a major capital facility or improvement to a facility in excess of \$25,000, or 3) be part of an ongoing project that meets the preceding criteria on a total basis and 4) be for general government purpose.

Enterprise Fund – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Fund – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, on a cost-reimbursement basis.

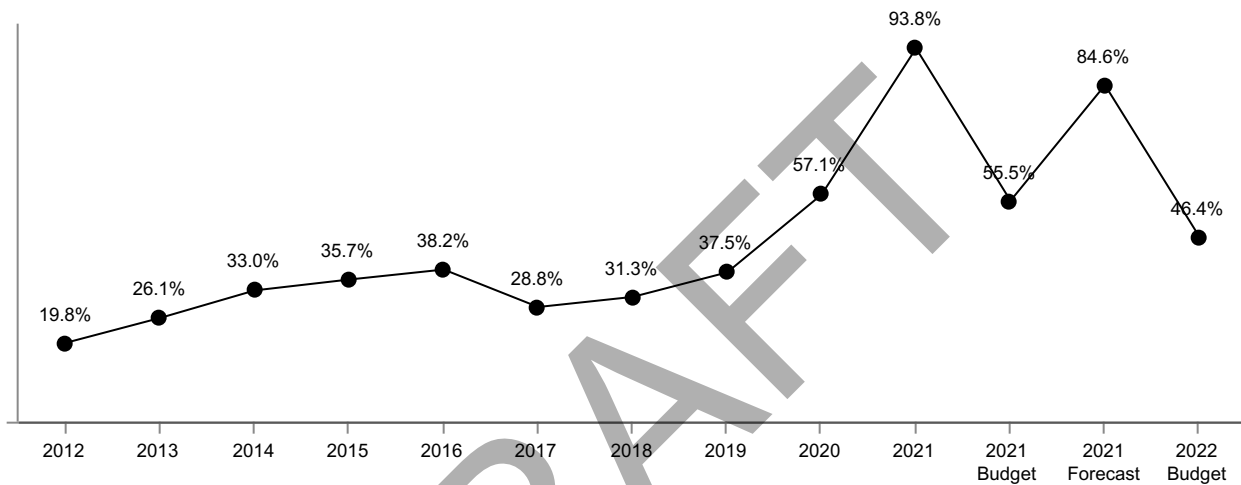
Agency Fund – Agency Funds are used to account for assets held by the City in a purely custodial capacity.

Pension & Trust Fund – Pension & Trust Funds are used to account for assets held by the City for the members and beneficiaries of defined pension plans and defined contribution pension plans.

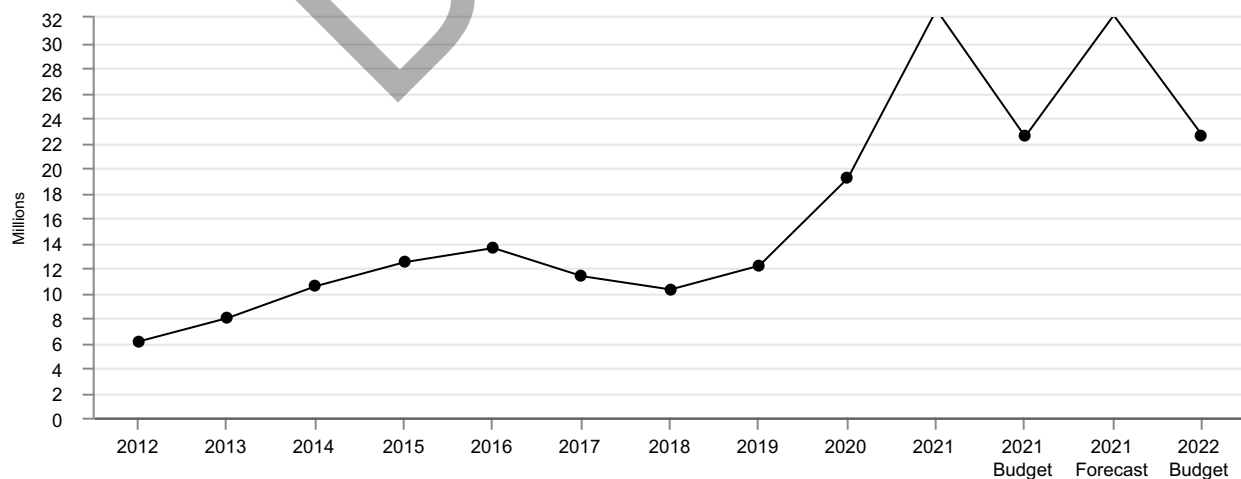
General Fund Cash Balance

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 are a reminder of how critical it is to maintain reserves even in tough economic conditions. The General Fund’s estimated unrestricted cash balance for the 2023 Budget is \$22,576,840 or 46.4% of expenditures (less capital/debt expenses). The City shall maintain the fund balance of no less than 20% and no greater than 30% of the proposed operating (personnel and operating expenditures combined) budget expenditures for the General Fund.

Cash Balance as a % of Expenditures



Cash Balance

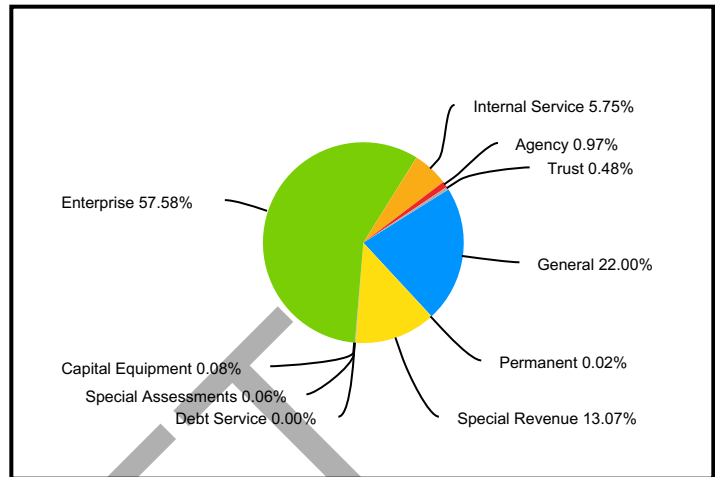


Revenues

Developing the City’s budget begins with revenues, not with expenses. This starts the budget process with the question, “how much do we have available to spend?” not the question, “how much do we need?” This allows revenues to be allocated to expenses in a sustainable manner.

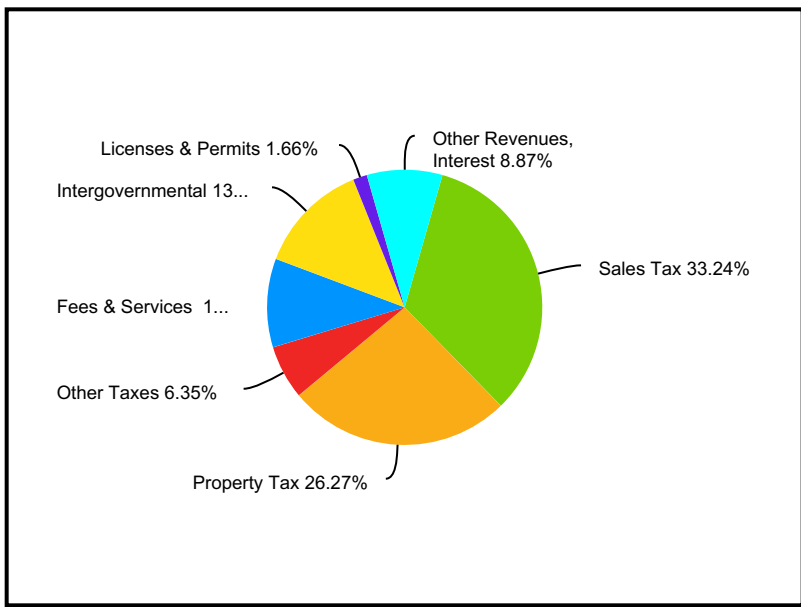
Revenue by Fund:

The pie chart to the right shows the total revenue allocation by each fund. The table below shows that the total revenue is \$191,200,359 before transfers and bond proceeds. Enterprise Funds, along with the General Fund are home to 78.57% of the City’s revenues.



Summary of Revenue by Fund	2023 Budget	Transfers In & Bond Proceeds	2023 Total	2022 Budget, Transfers In, & Bond Proceeds	% Growth
General	\$ 45,985,789	\$ 140,000	\$ 46,125,789	\$ 41,348,944	11.55%
Permanent	\$ 35,500	\$ —	\$ 35,500	\$ 35,500	0.00%
Special Revenue	\$ 27,323,612	\$ 9,030,550	\$ 36,354,162	\$ 34,067,317	6.71%
Debt Service	\$ 2,000	\$ 664,936	\$ 666,936	\$ 394,936	68.87%
Capital Improvement	\$ —	\$ 955,000	\$ 955,000	\$ 1,815,000	-47.38%
Special Assessments	\$ 121,000	\$ —	\$ 121,000	\$ 121,000	0.00%
Capital Equipment	\$ 168,500	\$ 2,246,000	\$ 2,414,500	\$ 2,202,500	9.63%
Enterprise	\$ 120,361,455	\$ —	\$ 120,361,455	\$ 116,288,364	3.50%
Internal Service	\$ 12,014,590	\$ —	\$ 12,014,590	\$ 11,840,140	1.47%
Agency	\$ 2,030,320	\$ —	\$ 2,030,320	\$ 2,030,320	0.00%
Trust	\$ 1,000,000	\$ —	\$ 1,000,000	\$ 1,000,000	0.00%
Total City Revenue	\$ 209,042,766	\$ 13,011,486	\$ 222,054,252	\$ 211,144,021	5.17%

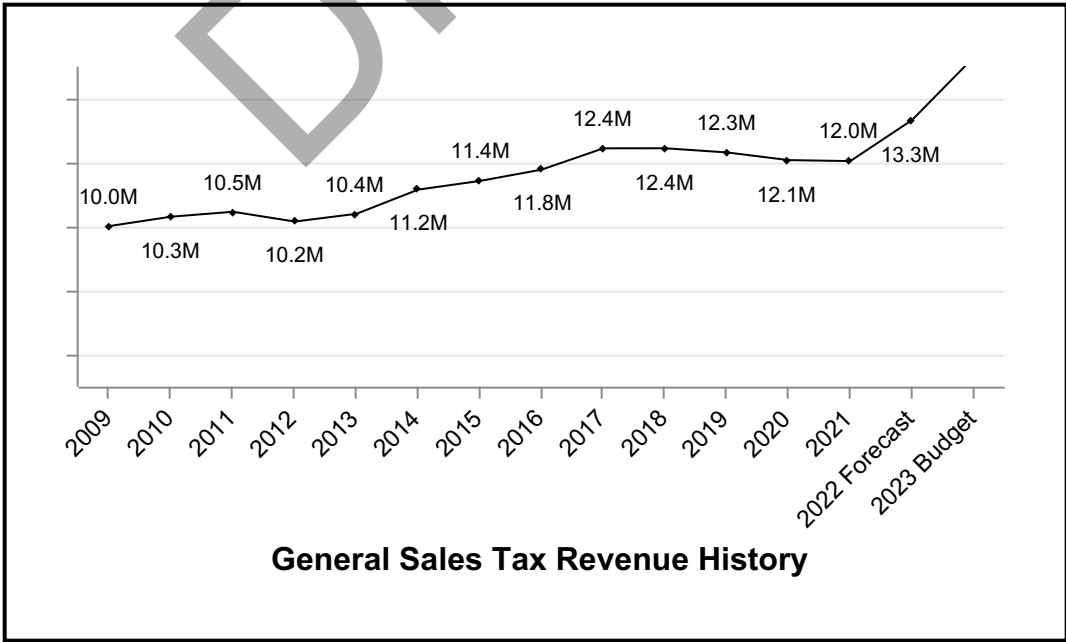
General Fund: Revenues



The pie chart shows the major revenue sources in the General Fund. Other taxes include Telephone, Cell Phone, Natural Gas, and Cable occupation taxes, along with Motor Vehicle taxes. Fees and Services include all department fees for services. Other Revenues include interest income and miscellaneous revenue.

Sales tax represents 33.06% of the total revenue of the General Fund. Sales tax has historically been the largest source of revenue in the General Fund since 2004, when voters adopted a half percent increase in sales tax, with half of it being dedicated to capital equipment. In 2018 a sales tax increase of a half percent was adopted for capital items. Starting fiscal year 2020 the 2004(.25) & 2018 revenues will be recognized in a special revenue fund (208) for increased transparency.

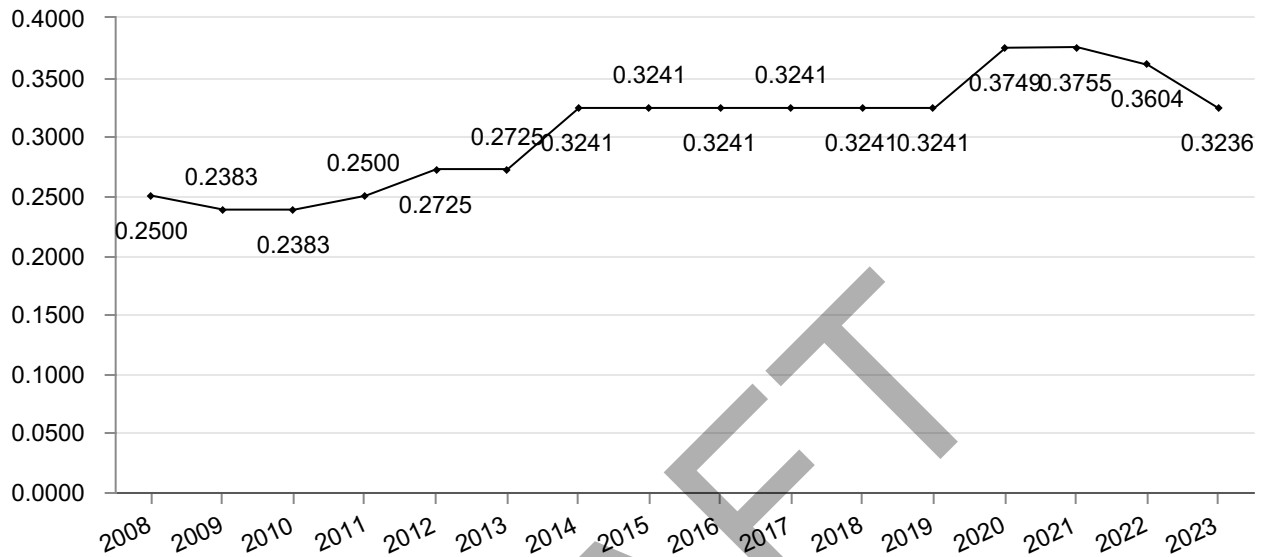
	2023 Budget
Sales Tax	\$ 15,294,386
Property Tax	\$ 12,086,673
Other Taxes	\$ 2,922,523
Fees & Services	\$ 4,800,458
Intergovernmental	\$ 6,060,709
Licenses & Permits	\$ 765,000
Other Revenues, Interest	\$ 4,080,740
Total City Revenue	\$ 46,010,489



Property Tax Revenues This page to be updated prior to Final

A levy indicates the amount of tax property owners pay for each \$100 valuation of their property. Property Tax can be calculated by Assessed Valuation divided by 100, and then multiplied by the levy. The City’s general levy rate is .3236. A citizen can expect to pay **\$323.60** in City taxes on a \$100,000 home at the current **.3236** levy.

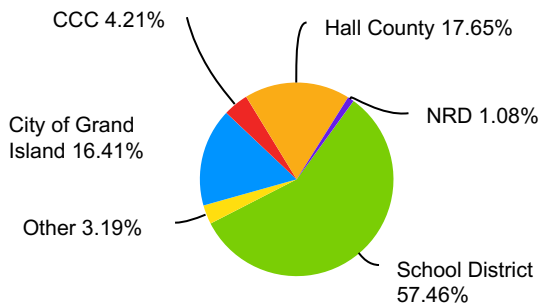
Property Tax Levy history:



The budgeted Mill Levy of .3236 is made up of two separate levy rates: The General Fund and Interlocal agreements with Hall County, Central Nebraska Health District, and the Humane Society.

Fiscal Year 2022-2023	Rate
General	0.273600
Interlocals	0.050000
2022-2023 Total	0.323600

Total property tax revenue is budgeted to stay flat due to a flat levy approval. This is the third year in a row that the City has kept the levy flat. Valuations increased from \$3,406,720,662 in 2022 to \$3,626,392,825 an increase of \$219,672,163 or 6.4%. Actual valuation of property is determined by the Hall County Assessor.



Division of the Property Tax Dollar:

This chart shows that only 16.41% of the property taxes property owners will pay in 2021/2022 will go to the City of Grand Island. This chart is based on the current 2021 fiscal year. Other taxing entities include the CRA, Airport, Agricultural Society, and Educational Service Unit.

Natural Resource District (NRD)
Central Community College (CCC)

2023 Budget Summary

	Beginning Balance	Revenue	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	32,190,454	45,985,789	115,000	7,105,000	48,609,403	22,576,840
Permanent Funds	1,095,077	35,500	—	—	5,000	1,125,577
Special Revenue Funds	19,656,274	27,323,612	9,030,550	9,955,550	31,136,608	14,918,278
Debt Service Fund	124,166	2,000	664,936	—	380,249	410,853
Capital Improvement Fund	3,222,868	—	955,000	—	955,000	3,222,868
Special Assessments Fund	155,719	121,000	—	150,936	—	125,783
Capital Equipment Fund	2,015,104	168,500	2,246,000	—	3,687,698	741,906
Total General Government	58,459,662	73,636,401	13,011,486	17,211,486	84,773,958	43,122,105

Enterprise Fund	91,831,188	120,361,455	—	—	146,669,242	65,523,401
Internal Service Fund	3,467,479	12,014,590	—	—	13,760,938	1,721,131
Total Proprietary	95,298,667	132,376,045	—	—	160,430,180	67,244,532

Agency Fund	140,065	2,030,320	—	—	2,029,500	140,885
Trust Fund	5,898,891	1,000,000	—	—	1,026,648	5,872,243
Total Fiduciary	6,038,956	3,030,320	—	—	3,056,148	6,013,128

Total All Funds	159,797,285	209,042,766	13,011,486	17,211,486	248,260,286	116,379,765
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2022 Forecast Summary

	Beginning Balance	Revenue	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	32,623,870	43,779,397	115,000	6,258,940	38,068,873	32,190,454
Permanent Funds	1,064,577	35,500	—	—	5,000	1,095,077
Special Revenue Funds	30,055,806	27,462,520	8,291,500	10,786,154	35,367,398	19,656,274
Debt Service Fund	122,166	2,000	392,936	—	392,936	124,166
Capital Improvement Fund	2,790,118	—	1,815,000	—	1,382,250	3,222,868
Special Assessments Fund	185,001	121,000	—	150,282	—	155,719
Capital Equipment Fund	2,459,664	168,500	2,034,000	—	2,647,060	2,015,104
Total General Government	69,301,202	71,568,917	12,648,436	17,195,376	77,863,517	58,459,662

Enterprise Fund	93,257,540	115,875,974	4,546,940	—	121,849,266	91,831,188
Internal Service Fund	4,321,965	11,832,140	—	—	12,686,626	3,467,479
Total Proprietary	97,579,505	127,708,114	4,546,940	—	134,535,892	95,298,667

Agency Fund	139,245	2,030,320	—	—	2,029,500	140,065
Trust Fund	5,925,539	1,000,000	—	—	1,026,648	5,898,891
Total Fiduciary	6,064,784	3,030,320	—	—	3,056,148	6,038,956

Total All Funds	172,945,491	202,307,351	17,195,376	17,195,376	215,455,557	159,797,285
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2022 Budget Summary

	Beginning Balance	Revenue	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	30,649,093	41,228,944	120,000	9,002,226	40,508,860	22,486,951
Permanent Funds	1,061,199	35,500	—	—	5,000	1,091,699
Special Revenue Funds	21,376,053	25,775,817	8,291,500	10,791,154	39,605,478	5,046,738
Debt Service Fund	37,112	2,000	392,936	—	392,936	39,112
Capital Improvement Fund	1,761,416	—	1,815,000	—	1,610,000	1,966,416
Special Assessments Fund	177,047	121,000	—	150,282	—	147,765
Capital Equipment Fund	2,124,542	168,500	2,034,000	—	3,918,975	408,067
Total General Government	57,186,462	67,331,761	12,653,436	19,943,662	86,041,249	31,186,748

Enterprise Fund	82,800,819	108,998,138	7,290,226	—	131,509,760	67,579,423
Internal Service Fund	3,634,209	11,840,140	—	—	12,718,102	2,756,247
Total Proprietary	86,435,028	120,838,278	7,290,226	—	144,227,862	70,335,670

Agency Fund	158,212	2,030,320	—	—	2,029,500	159,032
Trust Fund	4,683,570	1,000,000	—	—	1,026,648	4,656,922
Total Fiduciary	4,841,782	3,030,320	—	—	3,056,148	4,815,954

Total All Funds	148,463,272	191,200,359	19,943,662	19,943,662	233,325,259	106,338,372
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2021 Actual Summary

	Beginning Balance	Revenue	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	19,163,271	49,636,008	100,000	1,495,000	34,780,409	32,623,870
Permanent Funds	990,699	78,824	—	—	4,946	1,064,577
Special Revenue Funds	12,933,974	42,193,747	3,724,500	7,132,738	21,663,677	30,055,806
Debt Service Fund	126,061	443	398,610	—	402,948	122,166
Capital Improvement Fund	1,685,262	—	1,585,500	—	480,644	2,790,118
Special Assessments Fund	456,919	128,959	—	400,872	5	185,001
Capital Equipment Fund	1,488,657	174,028	3,220,000	—	2,423,021	2,459,664
Total General Government	36,844,843	92,212,009	9,028,610	9,028,610	59,755,650	69,301,202
Enterprise Fund	89,055,014	158,705,428	—	—	154,502,902	93,257,540
Internal Service Fund	3,861,484	12,299,562	—	—	11,839,081	4,321,965
Total Proprietary	92,916,498	171,004,990	—	—	166,341,983	97,579,505
Agency Fund	102,392	1,905,344	—	—	1,868,491	139,245
Trust Fund	4,710,218	1,922,209	—	—	706,888	5,925,539
Total Fiduciary	4,812,610	3,827,553	—	—	2,575,379	6,064,784
Total All Funds	134,573,951	267,044,552	9,028,610	9,028,610	228,673,012	172,945,491

2020 Actual Summary

	Beginning Balance	Revenue	Transfers In	Transfers Out	Appropriation	Ending Balance
General Fund	14,977,341	39,031,028	35,000	1,294,000	33,586,098	19,163,271
Permanent Funds	923,871	71,804	—	—	4,976	990,699
Special Revenue Funds	12,156,156	23,996,077	1,400,000	3,562,770	21,055,489	12,933,974
Debt Service Fund	123,848	2,225	403,642	—	403,654	126,061
Capital Improvement Fund	1,763,786	6,812	1,000,000	—	1,085,336	1,685,262
Special Assessments Fund	951,495	156,296	—	650,872	—	456,919
Capital Equipment Fund	548,270	182,664	2,669,000	—	1,911,277	1,488,657
Total General Government	31,444,767	63,446,906	5,507,642	5,507,642	58,046,830	36,844,843
Enterprise Fund	90,192,089	108,998,934	—	—	110,136,009	89,055,014
Internal Service Fund	4,545,491	10,815,825	—	—	11,499,832	3,861,484
Total Proprietary	94,737,580	119,814,759	—	—	121,635,841	92,916,498
Agency Fund	354,762	1,725,675	—	—	1,978,045	102,392
Trust Fund	4,576,415	1,358,501	—	—	1,224,698	4,710,218
Total Fiduciary	4,931,177	3,084,176	—	—	3,202,743	4,812,610
Total All Funds	131,113,524	186,345,841	5,507,642	5,507,642	182,885,414	134,573,951

Personnel Allocation by Department

	2020 FTE	2021 FTE	2022 FTE	22-23 Change	2023 FTE	2023 Full Time
Administration	2.0000	2.0000	1.0000	—	1.0000	1
City Clerk	2.0000	2.0000	2.0000	—	2.0000	2
Finance	27.2500	27.2500	29.2500	(0.40)	28.8500	28
Legal	3.0000	3.0000	3.0000	0.12	3.1200	3
City Hall Buildings	2.0000	2.0000	2.0000	—	2.0000	2
Human Resources	4.0000	4.0000	4.0000	—	4.0000	4
GENERAL GOVERNMENT TOTALS	40.2500	40.2500	41.2500	(0.2800)	40.9700	40
Building Inspection	9.3500	9.3500	9.3500	0.20	9.5500	9
Fire Services	70.0000	70.0000	73.0000	—	73.0000	73
Police Services	104.9553	105.9553	106.7553	2.00	108.7553	105
Emergency Management	16.2500	16.2500	17.0000	2.00	19.0000	19
PUBLIC SAFETY TOTALS	200.5553	201.5553	206.1053	5.2	211.3053	206
Engineering	8.7500	8.7500	8.7500	—	8.7500	8
PUBLIC WORKS TOTALS	8.7500	8.7500	8.7500	—	8.7500	8
Planning	2.5200	2.5200	2.5200	0.38	2.9000	3
Library	23.5000	18.0000	18.0000	3.00	21.0000	17
Parks & Cemetery & Greenhouse	29.2500	29.2500	29.2500	1.00	30.2500	20
Recreation	26.5530	26.5530	26.5530	1.00	27.5530	4
Public Information	—	—	—	—	—	—
Heartland Shooting Range	5.0000	5.0000	5.0000	—	5.0000	3
Golf Course	5.5000	5.5000	—	—	—	—
TOTALS	92.3230	86.8230	81.3230	5.3800	86.7030	46
GENERAL FUND TOTALS	341.8783	337.3783	337.4283	10.3000	347.7283	301
Streets (Fund 210)	23.9000	23.9000	24.9000	—	24.9000	25
Enhanced 911 Communications (Fund 215)	0.5000	0.5000	0.5000	—	0.5000	—
PSC Wireless (Fund 216)	1.5000	1.5000	1.5000	—	1.5000	2
Metropolitan Planning Org (Fund 225)	1.0000	1.0000	1.0000	—	1.0000	1
Transportation Fund (Fund 226)	1.0000	1.0000	1.0000	—	1.0000	1
Community Development (Fund 250)	1.0000	1.0000	1.0000	—	1.0000	1
VOCA Grant Acct (Fund 260)	—	—	—	—	—	—
SPECIAL REVENUE TOTALS	28.9000	28.9000	29.9000	—	29.9000	30.0000
Sewer Utility	33.0000	33.0000	33.0000	1.00	34.0000	32
Water Utility	11.5000	11.5000	11.5000	1.00	12.5000	12
Electric Utility	132.3800	132.3800	132.3800	(0.38)	132.0000	129
Solid Waste	13.4500	14.4500	14.7000	1.00	15.7000	12
ENTERPRISE TOTALS	190.3300	191.3300	191.5800	2.6200	194.2000	185
Fleet Services	4.1000	4.1000	4.1000	—	4.1000	4
Information Technology	7.0000	7.0000	7.0000	—	7.0000	7
INTERNAL SERVICE TOTALS	11.1000	11.1000	11.1000	—	11.1000	11
				—		
ALL FUND TOTALS	572.2083	568.7083	570.0083	12.9200	581.9283	526

City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

General Fund

GENERAL FUND

	<u>2020</u> <u>ACTUAL</u>	<u>2021</u> <u>ACTUAL</u>	<u>2022</u> <u>BUDGET</u>	<u>2022</u> <u>FORECAST</u>	<u>2023</u> <u>BUDGET</u>
Beginning Cash Balance	14,977,341	19,163,271	30,649,093	32,623,870	32,190,454
<u>Revenues</u>					
General Government	1,638,019	1,682,456	1,822,000	1,822,000	1,822,000
Public Safety	4,216,689	4,790,127	4,812,968	4,745,151	5,360,652
Public Works	561,659	716,311	818,500	781,000	799,000
Environment & Leisure	1,564,185	1,536,782	1,615,505	1,646,809	1,696,119
Other	31,050,476	40,910,332	32,159,971	34,784,437	36,308,018
Total Revenue	<u>39,031,028</u>	<u>49,636,008</u>	<u>41,228,944</u>	<u>43,779,397</u>	<u>45,985,789</u>
Transfers In	35,000	100,000	120,000	115,000	115,000
Subtotal	<u>39,066,028</u>	<u>49,736,008</u>	<u>41,348,944</u>	<u>43,894,397</u>	<u>46,100,789</u>
Total Resources Available	<u><u>54,043,369</u></u>	<u><u>68,899,279</u></u>	<u><u>71,998,037</u></u>	<u><u>76,518,267</u></u>	<u><u>78,291,243</u></u>
<u>Disbursements</u>					
General Government	3,733,116	3,898,849	4,858,952	4,458,366	5,331,075
Public Safety	21,024,806	22,046,070	25,239,415	23,659,354	27,352,046
Public Works	1,214,224	1,117,485	1,310,883	1,236,288	1,406,210
Environment & Leisure	6,032,195	6,156,475	7,309,136	7,065,391	7,933,737
Other	1,581,757	1,561,530	1,790,474	1,649,474	6,586,335
Total Disbursements	<u>33,586,098</u>	<u>34,780,409</u>	<u>40,508,860</u>	<u>38,068,873</u>	<u>48,609,403</u>
Transfers Out	1,294,000	1,495,000	9,002,226	6,258,940	7,105,000
Total Requirements	<u>34,880,098</u>	<u>36,275,409</u>	<u>49,511,086</u>	<u>44,327,813</u>	<u>55,714,403</u>
Ending Cash Balance	<u><u>19,163,271</u></u>	<u><u>32,623,870</u></u>	<u><u>22,486,951</u></u>	<u><u>32,190,454</u></u>	<u><u>22,576,840</u></u>
Restricted Cash	—	—	1,500,000	—	1,500,000
Unrestricted Cash	19,163,271	32,623,870	20,986,951	32,190,454	21,076,840
	<u>19,163,271</u>	<u>32,623,870</u>	<u>22,486,951</u>	<u>32,190,454</u>	<u>22,576,840</u>

GENERAL FUND TRANSFERS

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>BUDGET</u>
<u>Operating Transfers In</u>						
<u>To</u>	<u>From</u>					
General Fund - 100	Sales Tax - 208	—	65,000	65,000	65,000	65,000
General Fund - 100	Keno - 225	—	—	—	—	—
General Fund - 100	Transit - 226	—	—	20,000	15,000	15,000
General Fund - 100	Local Assistance - 295	35,000	35,000	35,000	35,000	60,000
Total		<u>35,000</u>	<u>100,000</u>	<u>120,000</u>	<u>115,000</u>	<u>140,000</u>

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FORECAST</u>	<u>BUDGET</u>
<u>Operating Transfers Out</u>						
<u>From</u>	<u>To</u>					
General Fund - 100	Economic Development - 238	750,000	750,000	750,000	750,000	750,000
General Fund - 100	Community Development - 250	25,000	25,000	25,000	25,000	25,000
General Fund - 100	Transportation Fund - 226	125,000	220,000	272,000	272,000	330,000
General Fund - 100	Parking Dist 3 - 270	—	—	65,000	65,000	100,000
General Fund - 100	Capital Projects - 410	394,000	500,000	600,000	600,000	700,000
General Fund - 100	Solid Waste - 505	—	—	2,743,286	—	—
General Fund - 100	WWTP - 530	—	—	4,546,940	4,546,940	—
General Fund - 100	Public Safety Stabilization Fund	—	—	—	—	1,000,000
Total		<u>1,294,000</u>	<u>1,495,000</u>	<u>9,002,226</u>	<u>6,258,940</u>	<u>2,905,000</u>

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General Fund Revenue Detail

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget
CITY CLERK					
CLERK FEES	27,050	33,480	35,000	35,000	35,000
OTHER LICENSES & FEES	—	—	—	—	—
	<u>27,050</u>	<u>33,480</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
FINANCE					
OTHER FEES & SERVICES	6,032	6,994	45,000	45,000	45,000
SALARY REIMBURSEMENT	1,568,542	1,640,812	1,740,000	1,740,000	1,740,000
OTHER REVENUE	140	380	—	—	—
	<u>1,574,714</u>	<u>1,648,186</u>	<u>1,785,000</u>	<u>1,785,000</u>	<u>1,785,000</u>
LEGAL					
STOP CLASS REVENUE	1,112	713	2,000	2,000	2,000
OTHER REVENUE	—	77	—	—	—
	<u>1,112</u>	<u>790</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
CITY HALL					
OTHER REVENUE	35,143	—	—	—	—
	<u>35,143</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL GENERAL GOVERNMENT	<u>1,638,019</u>	<u>1,682,456</u>	<u>1,822,000</u>	<u>1,822,000</u>	<u>1,822,000</u>
BUILDING INSPECTION					
BUILDING PERMIT	628,746	834,255	665,000	640,000	700,000
BUILDING LICENSE	60,451	55,741	55,000	45,000	55,000
BACKFLOW REIMBURSEMENT	75,000	75,000	75,000	75,000	75,000
OTHER REVENUE	4,989	3,841	5,000	4,000	5,000
	<u>769,186</u>	<u>968,837</u>	<u>800,000</u>	<u>764,000</u>	<u>835,000</u>
FIRE & AMBULANCE SERVICES					
FIRE - HALL COUNTY AMBULANCE CONTRACT	—	—	—	—	—
GRANTS-PAYROLL REIMBURSEMENT	11,019	2,516	—	—	—
FIRE - INSPECTION FEES	172,294	223,909	216,300	165,000	216,300
FIRE - BURN PERMIT	1,050	2,267	1,300	230	700
FIRE - AMBULANCE SERVICE FEES	(105)	—	—	—	—
FIRE - OTHER FEES AND SERVICES	21,687	15,080	17,000	17,000	17,000
FIRE - RECOVERY OF BAD DEBTS	—	429	—	—	—
FIRE - OTHER REVENUE	2,257	180	1,000	1,000	1,000
FIRE - SALE OF FIXED ASSETS	—	4,789	—	—	—
EMS - COUNTY AMBULANCE CONTRACT	216,519	218,695	225,223	225,223	236,484
EMS - PAYROLL REIMBURSEMENT	—	35,795	45,000	45,000	45,000
EMS - AMBULANCE SERVICE FEES	1,297,594	1,381,816	1,300,000	1,300,000	1,600,000
EMS - 10004 AMBULANCE SERVICES FEES	49,651	13,847	—	—	—
EMS - RECOVERY OF BAD DEBTS	89,541	70,680	65,000	65,000	65,000
EMS - OTHER REVENUE	95	640	—	—	—
	<u>1,861,602</u>	<u>1,970,643</u>	<u>2,135,823</u>	<u>2,083,453</u>	<u>2,446,484</u>
POLICE SERVICES					
WEED ASSESSMENTS	150	1,380	700	700	700

General Fund Revenue Detail

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Forecast	Budget
WEED ASSESSMENTS INTEREST	180	1,062	—	—	—
FEDERAL GRANTS	104,938	104,939	110,000	113,000	115,000
OTHER INTERGOVERNMENTAL	315,822	366,431	361,000	382,760	334,294
ALCOHOL TESTING	14,420	11,306	15,000	15,000	15,000
STORAGE FEES	69,926	131,024	100,000	120,000	100,000
IMPOUND FEES	16,975	22,993	20,000	20,000	20,000
TOWING CHARGES	57,289	76,219	70,000	70,000	70,000
SALE OF RECORDS	15,528	16,878	15,000	15,000	15,000
WEED MOWING SERVICES	1,150	870	3,000	4,500	4,000
OTHER FEES & SERVICES	6,822	5,684	6,500	5,000	6,500
UNCLAIMED PROPERTY	11,213	8,177	15,000	3,393	5,000
OTHER REVENUE	3,175	5,243	5,000	5,000	5,000
SALE OF FIXED ASSETS	—	—	20,000	—	—
LAW ENFORCEMENT-OTHER INTERGOV'T	86,059	97,784	90,000	102,400	100,000
POLICE GRANT-OTHER REVENUE	26,979	31,147	20,000	15,000	20,000
	<u>730,626</u>	<u>881,137</u>	<u>851,200</u>	<u>871,753</u>	<u>810,494</u>
EMERGENCY MANAGEMENT					
LEPC REIMBURSEMENT	—	—	5,000	5,000	2,000
COUNTY SHARE OF COMM/CIVIL	583,434	379,212	736,445	736,445	978,174
FEDERAL GRANTS	172,246	481,189	180,000	180,000	186,000
OTHER FEES & SERVICES	367	—	—	—	—
EMERGENCY MGMT-OTHER REVENUE	—	7,434	1,500	1,500	1,500
ALARM FEES	81,665	83,350	85,000	85,000	83,000
AMBULANCE SERVICE FEES	17,505	18,295	18,000	18,000	18,000
COMMUNICATION-OTHER REVENUE	58	30	—	—	—
	<u>855,275</u>	<u>969,510</u>	<u>1,025,945</u>	<u>1,025,945</u>	<u>1,268,674</u>
TOTAL PUBLIC SAFETY	<u>4,216,689</u>	<u>4,790,127</u>	<u>4,812,968</u>	<u>4,745,151</u>	<u>5,360,652</u>

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General Fund Revenue Detail

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget
ENGINEERING					
ENGINEERING PERMIT	9,875	15,682	7,000	10,000	10,000
LICENSE AGREEMENT FEES	16,208	16,426	12,000	7,500	7,500
ENGINEERING SERVICES	206,627	299,319	325,000	325,000	325,000
MAPS & PRINT SALES	350	40	—	—	—
ADMIN CHARGE-LANDFILL	57,989	56,400	67,000	55,000	60,000
ADMIN CHARGE-SEWER	140,994	241,525	300,000	290,000	300,000
ADMIN CHARGE-STREETS	48,036	80,793	100,000	90,000	90,000
OTHER REVENUE	81,580	6,126	2,500	3,500	3,500
SALES OF FIXED ASSETS	—	—	5,000	—	3,000
	<u>561,659</u>	<u>716,311</u>	<u>818,500</u>	<u>781,000</u>	<u>799,000</u>
TOTAL PUBLIC WORKS	561,659	716,311	818,500	781,000	799,000
PLANNING					
COUNTY SHARE OF PLANNING	132,717	114,140	143,941	143,941	143,941
MAPS & PRINT SALES	1,628	11,190	1,500	1,500	1,500
LETTER OF MAP REVIEW	700	—	—	—	—
CRA-OTHER FEES & SERVICES	48,771	52,871	42,979	42,979	42,979
PACE-OTHER FEES & SERVICES	1,000	—	—	—	—
	<u>184,816</u>	<u>178,201</u>	<u>188,420</u>	<u>188,420</u>	<u>188,420</u>
LIBRARY					
COUNTY SHARE OF LIBRARY	22,500	27,500	27,500	27,500	27,500
FEDERAL GRANTS	—	13,070	17,000	—	—
STATE GRANTS	7,383	7,395	7,107	7,107	7,107
COPY MACHINE USE FEES	7,540	9,839	11,000	11,000	11,000
FINES & PENALTIES	12,518	7,956	10,000	10,000	10,000
NONRESIDENT CARD FEE	4,170	4,470	5,500	5,500	5,500
OTHER REVENUE	6,461	4,340	2,500	2,500	2,500
	<u>60,572</u>	<u>74,570</u>	<u>80,607</u>	<u>63,607</u>	<u>63,607</u>
PARKS					
PARK OPERATIONS - OTHER REVENUE	39,037	70,847	60,000	70,000	75,000
PARK OPERATIONS - SALE OF FIXED ASSETS	23	—	—	—	—
CEMETERY BURIAL SERVICES	95,925	120,425	98,940	120,000	125,000
SALE OF CEMETERY LOTS	64,248	77,630	67,320	77,000	80,000
CEMETERY - OTHER REVENUE	3,140	4,545	3,500	4,500	5,000
	<u>202,373</u>	<u>273,447</u>	<u>229,760</u>	<u>271,500</u>	<u>285,000</u>
RECREATION					
PLAYGROUND REVENUE	—	16,870	12,500	17,000	—
FLAG FOOTBALL REVENUE	81	2,100	3,500	2,100	—
STOLLEY PARK RAILWAY	1,126	23,188	21,600	23,000	25,100
FIELDHOUSE	172,760	124,470	256,580	238,627	252,690
SWIMMING LESSONS - WATER PARK	—	17,745	17,500	17,500	19,000
WATER EQUIP RENTAL-WATER PRK	—	5,589	6,000	6,000	6,000
LIFEGUARD REIMBURSE TRAINING	150	1,001	1,250	1,250	1,250
CONCESSIONS - WATER PARK	192	93,910	93,000	93,000	100,000
SEASON PASSES - WATER PARK	2,016	43,622	52,000	45,000	45,000
ADMISSIONS - WATER PARK	77	197,320	180,500	200,000	200,000

General Fund Revenue Detail

	2020	2021	2022	2022	2023
	Actual	Actual	Budget	Forecast	Budget
GROUP SALES - WATER PARK	284	12,117	14,250	12,000	25,000
AQUATIC UNIFORM SALES	727	4,349	3,800	4,300	4,300
SOUVENIR SALES	—	2,897	2,375	2,375	2,375
OTHER REVENUE-WATER PARK	70	1,897	500	1,500	1,500
SWIMMING LESSONS - LINCOLN POOL	35	13,160	11,500	13,000	14,000
ADMISSIONS - LINCOLN POOL	24,753	30,989	38,500	31,000	35,000
OTHER REVENUE-LINCOLN POOL	251	296	400	400	400
	<u>202,522</u>	<u>591,520</u>	<u>715,755</u>	<u>708,052</u>	<u>731,615</u>
HEARTLAND PUBLIC SHOOTING PARK					
SPECIAL EVENTS REVENUE	168,925	195,655	257,920	265,000	275,000
SPORTING CLAY REVENUE	9,727	10,677	10,450	10,450	11,000
SPORTING CLAY REV-PUNCH CARDS	678	585	787	787	826
SPORTING CLAY REVENUE-YOUTH	873	4,415	4,085	4,085	4,250
TRAP REVENUE	8,395	7,818	5,821	5,821	6,000
TRAP REVENUE-PUNCH CARDS	148	118	451	451	451
TRAP REVENUE-YOUTH	3,307	8,134	6,888	6,888	7,000
SKEET REVENUE	2,905	2,906	4,038	4,038	4,250
SKEET REVENUE-PUNCH CARDS	2,289	2,778	2,850	2,850	3,000
SHEET REVENUE-YOUTH	1,009	3,813	5,225	5,225	5,500
5-STAND REVENUE	29	7	254	254	254
5-STAND REVENUE-YOUTH	—	—	44	44	44
SHOTGUN SHELL REVENUE	991	8,366	1,736	5,000	5,000
RIFLE-PISTOL LEAGUES	6,982	5,858	5,225	5,225	5,500
RIFLE-PISTOL REVENUE	19,352	19,988	16,150	18,000	19,000
ARCHERY REVENUE	162	142	277	277	277
MISC MERCHANDISE SALES	1,493	1,825	1,520	1,520	1,600
CART RENTAL FEE	7,909	11,919	9,975	10,000	10,500
CAMPING-RV FEES	4,937	7,192	7,795	7,795	8,000
OTHER RENTAL	1,000	1,000	6,337	6,750	6,750
DONATIONS & CONTRIBUTIONS	13,942	641	—	—	—
CONCESSIONS - SHOOT PARK	1,596	2,099	2,660	2,660	2,800
CO-PAY HEALTH INSURANCE	—	—	—	—	—
OTHER REVENUE	2,110	2,110	475	2,110	475
	<u>258,759</u>	<u>298,046</u>	<u>350,963</u>	<u>365,230</u>	<u>377,477</u>
JACKRABBIT RUN GOLF COURSE					
GREEN FEES	287,063	35,663	—	—	—
EQUIPMENT RENTAL	164,153	21,137	—	—	—
GOLF IMPROVEMENTS	(3)	—	—	—	—
CONCESSIONS	173	—	—	—	—
GOLF PRO COMMISSIONS	148,808	14,205	—	—	—
UNALLOCATED REVENUES	10,529	—	—	—	—
OTHER REVENUE	538	39	—	—	—
SALES TAX	43,882	49,954	50,000	50,000	50,000
SALE OF FIXED ASSETS	—	—	—	—	—
	<u>655,143</u>	<u>120,998</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL ENVIRONMENT AND LEISURE	<u>1,564,185</u>	<u>1,536,782</u>	<u>1,615,505</u>	<u>1,646,809</u>	<u>1,696,119</u>

General Fund Revenue Detail

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget
NONDEPARTMENTAL					
PROPERTY TAXES	11,897,613	11,936,642	11,734,634	11,734,634	12,086,673
MOTOR VEHICLE TAX	1,186,297	1,300,554	1,180,767	1,180,767	1,216,190
PAYMENT IN LIEU OF TAX-ELECTRIC	445,443	449,059	800,000	800,000	3,362,315
PAYMENT IN LIEU OF TAX-WATER	71,923	78,661	75,000	75,000	135,100
NATURAL GAS FRANCHISE	350,378	369,976	411,404	750,000	750,000
WIRELESS FRANCHISE TELEPHONE FRANCHISE	253,056 41,427	150,861 37,842	290,613 50,869	200,000 55,000	200,000 50,869
FOOD & BEV OCCUPATION TAX	—	8	—	—	—
CABLE T.V. FRANCHISE	557,706	513,328	516,464	516,464	516,464
LIQUOR OCCUPATION TAX	70,555	69,545	70,000	70,000	70,000
OTHER FRANCHISE TAXES	1,140	1,315	1,000	1,000	1,000
GENERAL SALES TAX	13,180,537	14,459,959	13,631,648	16,000,000	15,294,386
MUNICIPAL EQUALIZATION FUNDS	868,852	1,271,203	1,483,636	1,483,636	1,844,209
DOG & CAT LICENSES-FEES ADMIN	25,182	28,671	32,000	36,000	36,000
CHARGE - PLANNING ADMIN	1,200	1,200	1,200	1,200	1,200
CHARGE - LANDFILL ADMIN	21,987	21,258	24,000	24,000	68,983
CHARGE FOR SERV - ELEC ADMIN	1,129,129	1,089,485	1,096,227	1,096,227	—
CHARGE FOR SERV-WATER ADMIN	109,723	117,817	104,130	104,130	—
CHARGE FOR SERV-SEWER COPY	262,282	408,524	279,864	279,864	298,114
MACHINE USE FEES	—	—	15	15	15
OTHER FEES & SERVICES	500	—	—	—	—
OTHER RENTAL	9,167	11,917	11,000	11,000	11,000
SALES OF FIXED ASSETS INTEREST & DIVIDEND REVENUE OTHER	— 533,208	— 213,882	— 180,000	— 180,000	— 180,000
REVENUE	3,104	8,143,736	22,500	22,500	22,500
CREDIT CARD REBATE	—	178,845	95,000	95,000	95,000
SALES TAX	30,067	56,044	68,000	68,000	68,000
	31,050,476	40,910,332	32,159,971	34,784,437	36,308,018
Total General Fund Revenues	39,031,028	49,636,008	41,228,944	43,779,397	45,985,789

General Fund Appropriation Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget
General Government					
City Administrator's Office	274,382	276,603	309,835	305,573	413,912
Economic Development	100,000	—	—	—	—
Mayor's Office	19,421	18,514	23,290	20,928	24,808
Legislative	83,966	83,308	90,716	88,968	91,056
City Clerk	192,774	229,418	263,841	259,975	298,242
Finance	2,036,427	2,186,920	2,612,766	2,507,604	2,829,588
Legal	207,098	222,267	481,436	289,485	527,914
City Hall	343,007	335,785	439,582	351,658	459,397
Human Resources	476,041	546,034	637,486	634,175	686,158
	<u>3,733,116</u>	<u>3,898,849</u>	<u>4,858,952</u>	<u>4,458,366</u>	<u>5,331,075</u>
Public Safety					
Building Inspection	789,517	929,186	1,026,164	1,043,125	1,129,144
Fire & EMS Services	7,828,927	8,192,216	9,323,916	8,630,615	9,741,447
Police	10,981,844	11,406,563	12,980,547	12,259,098	14,362,138
Emergency Management	1,424,518	1,518,105	1,908,788	1,726,516	2,119,317
	<u>21,024,806</u>	<u>22,046,070</u>	<u>25,239,415</u>	<u>23,659,354</u>	<u>27,352,046</u>
Public Works					
Engineering	784,241	810,451	843,895	828,639	917,441
Engineering Administration	429,983	307,034	466,988	407,649	488,769
	<u>1,214,224</u>	<u>1,117,485</u>	<u>1,310,883</u>	<u>1,236,288</u>	<u>1,406,210</u>
Environment & Leisure					
Planning	307,560	322,595	504,590	502,301	432,176
Library	1,703,889	1,605,272	1,863,097	1,808,039	2,157,631
Parks	1,724,499	1,842,568	2,097,903	2,033,788	2,210,126
Cemetery	559,414	576,471	661,431	640,484	728,317
Recreation	379,324	397,524	538,978	514,175	699,696
Aquatics	227,836	580,508	868,111	859,311	854,662
Public Information	—	—	—	—	—
Heartland Shooting Park	406,442	539,801	675,026	607,293	701,129
Jackrabbit Run Golf Course	723,231	291,736	100,000	100,000	150,000
	<u>6,032,195</u>	<u>6,156,475</u>	<u>7,309,136</u>	<u>7,065,391</u>	<u>7,933,737</u>
Non-Department					
Non-Department	1,581,757	1,561,530	1,790,474	1,649,474	6,586,335
Total General Fund Appropriation	<u>33,586,098</u>	<u>34,780,409</u>	<u>40,508,860</u>	<u>38,068,873</u>	<u>48,609,403</u>

General Fund Appropriation Detail

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	%
General Government						
City Administrator's Office						
Personnel Services	212,060	212,025	239,235	234,973	266,484	64.4%
Operating Expenses	62,322	64,578	70,600	70,600	147,428	35.6%
Total City Administrator's Office	<u>274,382</u>	<u>276,603</u>	<u>309,835</u>	<u>305,573</u>	<u>413,912</u>	<u>100.0%</u>
Economic Development						
Operating Expenses	100,000	—	—	—	—	0.0%
Total Economic Development	<u>100,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.0%</u>
Mayor's Office						
Personnel Services	17,224	17,224	17,886	17,224	17,224	69.4%
Operating Expenses	2,197	1,290	5,404	3,704	7,584	30.6%
Total Mayor's Office	<u>19,421</u>	<u>18,514</u>	<u>23,290</u>	<u>20,928</u>	<u>24,808</u>	<u>100.0%</u>
Council						
Personnel Services	82,568	83,068	83,967	83,968	83,967	92.2%
Operating Expenses	1,398	240	6,749	5,000	7,089	7.8%
Total Legislative	<u>83,966</u>	<u>83,308</u>	<u>90,716</u>	<u>88,968</u>	<u>91,056</u>	<u>100.0%</u>
City Clerk						
Personnel Services	173,864	208,735	221,261	228,595	253,832	85.1%
Operating Expenses	18,910	20,683	42,580	31,380	44,410	14.9%
Total City Clerk	<u>192,774</u>	<u>229,418</u>	<u>263,841</u>	<u>259,975</u>	<u>298,242</u>	<u>100.0%</u>
Finance						
Personnel Services	1,957,616	2,076,011	2,511,766	2,386,604	2,696,137	95.3%
Operating Expenses	78,811	110,909	101,000	121,000	133,451	4.7%
Total Finance	<u>2,036,427</u>	<u>2,186,920</u>	<u>2,612,766</u>	<u>2,507,604</u>	<u>2,829,588</u>	<u>100.0%</u>
Legal						
Personnel Services	189,986	207,289	451,686	237,185	495,284	93.8%
Operating Expenses	17,112	14,978	29,750	52,300	32,630	6.2%
Total Legal	<u>207,098</u>	<u>222,267</u>	<u>481,436</u>	<u>289,485</u>	<u>527,914</u>	<u>100.0%</u>
City Hall						
Personnel Services	122,697	138,478	163,432	154,758	172,557	37.6%
Operating Expenses	220,310	197,307	276,150	196,900	286,840	62.4%
Capital Outlay	—	—	—	—	—	0.0%
Total City Hall	<u>343,007</u>	<u>335,785</u>	<u>439,582</u>	<u>351,658</u>	<u>459,397</u>	<u>100.0%</u>
Human Resources						
Personnel Services	424,086	458,293	502,386	501,075	540,250	78.7%
Operating Expenses	51,955	87,741	135,100	133,100	145,908	21.3%
Capital Outlay	—	—	—	—	—	0.0%
Total Personnel	<u>476,041</u>	<u>546,034</u>	<u>637,486</u>	<u>634,175</u>	<u>686,158</u>	<u>100.0%</u>
GENERAL GOVERNMENT						
Personnel Services	3,180,101	3,401,123	4,191,619	3,844,382	4,525,735	84.9%
Operating Expenses	553,015	497,726	667,333	613,984	805,340	15.1%
Capital Outlay	—	—	—	—	—	0.0%
TOTAL GENERAL GOVERNMENT	<u>3,733,116</u>	<u>3,898,849</u>	<u>4,858,952</u>	<u>4,458,366</u>	<u>5,331,075</u>	<u>100.0%</u>

General Fund Appropriation Detail

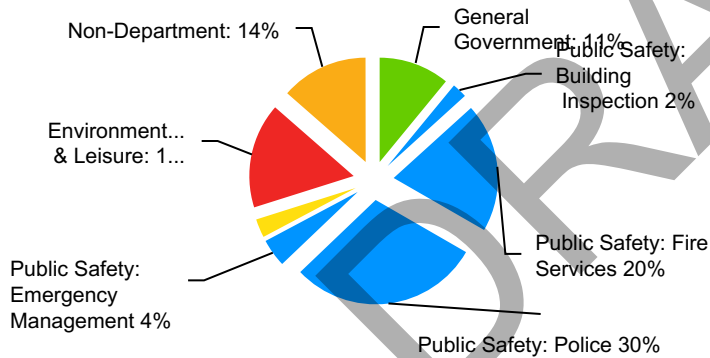
	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	%
Public Safety						
Building Inspection						
Personnel Services	750,258	903,551	966,664	986,425	1,068,444	94.6 %
Operating Expenses	39,259	25,635	59,500	56,700	60,700	5.4 %
Total Building Inspection	<u>789,517</u>	<u>929,186</u>	<u>1,026,164</u>	<u>1,043,125</u>	<u>1,129,144</u>	<u>100.0 %</u>
Fire & EMS Services						
FIRE - Personnel Services	6,169,139	6,276,366	7,285,382	6,390,805	7,541,014	77.4 %
EMS - Personnel Services	1,071,436	1,286,650	1,319,851	1,409,677	1,336,321	FALSE
FIRE - Operating Expenses	365,307	287,419	391,216	438,895	448,527	4.6 %
EMS - Operating Expenses	223,045	341,781	327,467	391,238	415,585	4.3 %
FIRE - Capital Outlay	—	—	—	—	—	0.0 %
EMS - Capital Outlay	0	0	0	0	0	0.0 %
Total Fire & EMS Services	<u>7,828,927</u>	<u>8,192,216</u>	<u>9,323,916</u>	<u>8,630,615</u>	<u>9,741,447</u>	<u>86.3 %</u>
Police						
Personnel Services	9,983,226	10,406,028	11,841,427	11,129,086	13,143,871	91.5 %
Operating Expenses	998,618	1,000,535	1,139,120	1,130,012	1,218,267	8.5 %
Capital Outlay	—	—	—	—	—	0.0 %
Total Police	<u>10,981,844</u>	<u>11,406,563</u>	<u>12,980,547</u>	<u>12,259,098</u>	<u>14,362,138</u>	<u>100.0 %</u>
Emergency Management						
Personnel Services	1,255,276	1,346,265	1,675,718	1,493,446	1,841,103	86.9 %
Operating Expenses	169,242	171,840	233,070	233,070	278,214	13.1 %
Capital Outlay	—	—	—	—	—	0.0 %
Total Emergency Management	<u>1,424,518</u>	<u>1,518,105</u>	<u>1,908,788</u>	<u>1,726,516</u>	<u>2,119,317</u>	<u>100.0 %</u>
PUBLIC SAFETY						
Personnel Services	19,229,335	20,218,860	23,089,042	21,409,439	24,930,753	91.1 %
Operating Expenses	1,795,471	1,827,210	2,150,373	2,249,915	2,421,293	8.9 %
Capital Outlay	—	—	—	—	—	0.0 %
TOTAL PUBLIC SAFETY	<u>21,024,806</u>	<u>22,046,070</u>	<u>25,239,415</u>	<u>23,659,354</u>	<u>27,352,046</u>	<u>100.0 %</u>
Public Works						
Engineering						
Personnel Services	662,529	691,560	718,952	729,039	799,741	87.2 %
Operating Expenses	121,712	118,891	124,943	99,600	117,700	12.8 %
Total Engineering	<u>784,241</u>	<u>810,451</u>	<u>843,895</u>	<u>828,639</u>	<u>917,441</u>	<u>100.0 %</u>
Engineering Administration						
Personnel Services	259,513	266,318	274,108	273,899	331,769	67.9 %
Operating Expenses	170,470	40,716	192,880	133,750	157,000	32.1 %
Total Engineering Administration	<u>429,983</u>	<u>307,034</u>	<u>466,988</u>	<u>407,649</u>	<u>488,769</u>	<u>100.0 %</u>
PUBLIC WORKS						
Personnel Services	922,042	957,878	993,060	1,002,938	1,131,510	80.5 %
Operating Expenses	292,182	159,607	317,823	233,350	274,700	19.5 %
TOTAL PUBLIC WORKS	<u>1,214,224</u>	<u>1,117,485</u>	<u>1,310,883</u>	<u>1,236,288</u>	<u>1,406,210</u>	<u>100.0 %</u>

General Fund Appropriation Detail

	2020	2021	2022	2022	2023	
Environment & Leisure						
Planning						
Personnel Services	294,091	308,998	331,953	329,814	407,722	94.3 %
Operating Expenses	13,469	13,597	172,637	172,487	24,454	5.7 %
Total Planning	307,560	322,595	504,590	502,301	432,176	100.0 %
Library						
Personnel Services	1,281,754	1,191,463	1,383,038	1,313,810	1,640,167	76.0 %
Operating Expenses	422,135	413,809	480,059	494,229	517,464	24.0 %
Total Library	1,703,889	1,605,272	1,863,097	1,808,039	2,157,631	100.0 %
Parks						
Personnel Services	1,327,714	1,406,779	1,602,942	1,506,574	1,663,190	75.3 %
Operating Expenses	396,785	435,789	494,961	527,214	546,936	24.7 %
Total Parks	1,724,499	1,842,568	2,097,903	2,033,788	2,210,126	100.0 %
Cemetery						
Personnel Services	465,536	474,780	531,871	510,754	558,601	76.7 %
Operating Expenses	93,878	101,691	129,560	129,730	169,716	23.3 %
Total Cemetery	559,414	576,471	661,431	640,484	728,317	100.0 %
Recreation						
Personnel Services	263,934	299,791	373,460	351,142	510,534	73.0 %
Operating Expenses	115,390	97,733	165,518	163,033	189,162	27.0 %
Total Recreation	379,324	397,524	538,978	514,175	699,696	100.0 %
Aquatics						
Personnel Services	80,608	337,250	508,776	508,776	484,620	56.7 %
Operating Expenses	147,228	243,258	359,335	350,535	370,042	43.3 %
Total Aquatics	227,836	580,508	868,111	859,311	854,662	100.0 %
Public Information						
Personnel Services	—	—	—	—	—	0.0 %
Operating Expenses	—	—	—	—	—	0.0 %
Total Public Information	—	—	—	—	—	0.0 %
Heartland Shooting Range						
Personnel Services	254,567	315,182	357,629	335,468	393,604	40.9 %
Operating Expenses	151,875	224,619	317,397	271,825	307,525	31.1 %
Capital Outlay	—	—	—	—	—	28.1 %
Total Heartland Shooting Range	406,442	539,801	675,026	607,293	701,129	100.1 %
Jackrabbit Run Golf Course						
Personnel Services	309,998	165,836	—	—	—	0.0 %
Operating Expenses	413,233	125,900	100,000	100,000	150,000	100.0 %
Total Jackrabbit Run Golf Course	723,231	291,736	100,000	100,000	150,000	100.0 %

General Fund Appropriation Detail

	2020	2021	2022	2022	2023	
ENVIRONMENT & LEISURE						
Personnel Services	4,278,202	4,500,079	5,089,669	4,856,338	5,658,438	71.3 %
Operating Expenses	1,753,993	1,656,396	2,219,467	2,209,053	2,275,299	28.7 %
Capital Outlay	—	—	—	—	—	0.0 %
TOTAL ENVIRONMENT & LEISURE	6,032,195	6,156,475	7,309,136	7,065,391	7,933,737	100.0 %
Non-Department						
<hr/>						
Non-Department						
Operating Expenses	1,581,757	1,561,530	1,790,474	1,649,474	6,586,335	100.0 %
Capital Outlay	—	—	—	—	—	0.0 %
TOTAL NON-DEPARTMENT	1,581,757	1,561,530	1,790,474	1,649,474	6,586,335	100.0 %
<hr/>						
Total General Fund Appropriation						
Personnel Services	27,609,680	29,077,940	33,363,390	31,113,097	36,246,436	74.6 %
Operating Expenses	5,976,418	5,702,469	7,145,470	6,955,776	12,362,967	25.4 %
Capital Outlay-Departments	—	—	—	—	—	0.0 %
Capital Outlay-Debt	—	—	—	—	—	0.0 %
TOTAL GENERAL FUND	33,586,098	34,780,409	40,508,860	38,068,873	48,609,403	100.0 %



General Government:	5,331,075
Public Safety:	27,352,046
Public Works:	1,406,210
Environment & Leisure:	7,933,737
Non-Department:	6,586,335
Total General Fund:	48,609,403

Fund General	Department Summary	City Administrator's Office
Fund Type General Government	Supervisor City Administrator	11101

Description

The City Administrator provides for the day-to-day administration of all functions of City Government. The City Administrator serves as the Chief Operating Officer of the City and is charged with the responsibility of implementing the key results and priorities established by the Mayor and City Council. This is achieved through the supervision, coordination, and administration of the programs and services of the City Departments; formulation, presentation, and administration of the budget; the development and preparation of analysis, reports and recommendations for consideration by the Mayor and City Council; and keeping the Mayor and City Council informed of operational and administrative needs and activities. The City Administrator also provides long-range planning, maintains public relations, and provides guidance and leadership to the City staff. The assistant to the City administrator's position is vacant and has been frozen since FY 2019.

Budget Narrative

The City Administration Office oversees the implementation of the Mayor and City Council's key results and goals in priority areas across the City, as part of the larger effort of achieving fiscal health and wellness.

Personnel

Title	2020	2021	2022	Net Change	2023
Assistant City Administrator	0	0	0	0	0
City Administrator	1	1	1	0	1
Receptionist	1	1	0	0	0
Totals:	2	2	1	0	1

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

ADMINISTRATION					

PERSONNEL SERVICES					

10011101 85105 SALARIES - REGULAR	176,213	173,384	192,981	192,056	212,651
10011101 85115 F.I.C.A. PAYROLL TAXES	12,212	11,305	14,763	12,524	16,268
10011101 85120 HEALTH INSURANCE	11,233	14,483	17,005	16,181	21,767
10011101 85125 LIFE INSURANCE	132	105	156	146	150
10011101 85130 DISABILITY INSURANCE	459	480	579	534	638
10011101 85145 PENSION CONTRIBUTION	10,573	11,207	12,544	12,484	13,822
10011101 85150 WORKERS COMPENSATION	49	54	116	41	128
10011101 85160 OTHER EMPLOYEE BENEFITS	213	227	250	197	250
10011101 85161 VEBA	976	780	841	810	810
TOTAL PERSONNEL SERVICES	<u>212,060</u>	<u>212,025</u>	<u>239,235</u>	<u>234,973</u>	<u>266,484</u>
OPERATING EXPENSES					

10011101 85213 CONTRACT SERVICES	—	—	5,000	5,000	78,000
10011101 85245 PRINTING & BINDING SERVICES	68	—	300	300	324
10011101 85290 OTHER PROFESSIONAL & TECH S	358	—	—	—	—
10011101 85330 REPAIR & MAINT-OFF FURN & E	—	—	500	500	540
10011101 85422 DUES & SUBSCRIPTIONS	60,467	63,415	60,000	60,000	60,000
10011101 85428 TRAVEL & TRAINING	988	505	3,000	3,000	3,240
10011101 85490 OTHER EXPENDITURES	337	377	300	300	324
10011101 85505 OFFICE SUPPLIES	104	281	1,500	1,500	5,000
10011101 85540 MISC OPERATING EQUIPMENT	—	—	—	—	—
TOTAL OPERATING EXPENSES	<u>62,322</u>	<u>64,578</u>	<u>70,600</u>	<u>70,600</u>	<u>147,428</u>
TOTAL ADMINISTRATION	<u>274,382</u>	<u>276,603</u>	<u>309,835</u>	<u>305,573</u>	<u>413,912</u>

Fund General	Department Summary	Economic Development
Fund Type General Government	Supervisor City Administrator	11102

Description

This division historically reflects the direct costs associated pursuant to LB426 that was passed by the 2005 Legislature. Currently this division is used to fund other economic projects at the direction of the City Council.

Budget Narrative

The current budget year and upcoming budget year are funds that are being matched by the Community Redevelopment Authority (CRA) for Life Safety projects.

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

ECONOMIC DEVELOPMENT					

OPERATING EXPENSES					

10011102 85454 ECONOMIC DEVELOPMENT	100,000	—	—	—	—
TOTAL OPERATING EXPENSES	100,000	—	—	—	—

TOTAL ECONOMIC DEVELOPMENT	100,000	—	—	—	—
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Fund General	Department Summary	Mayor's Office
Fund Type General Government	Supervisor Mayor	11203

Description

Grand Island operates under a Mayor/Council form of government. The Mayor is elected at large and serves a four-year term. The Mayor presides over official meetings and serves as the executive officer of the City. The Mayor and City Council establish goals and objectives of the community, attained through the adoption of policy. The Mayor appoints a City Administrator who is responsible for carrying out established policies and provides for the effective administration of City operations. The Mayor is responsible for appointments to citizen boards and commissions, and serves as the City representative in official proceedings.

Budget Narrative

This budget provides for the operation of the Mayor's office and salary. Personnel costs are the largest expense in the Mayor's budget. Other expenses provide for communication materials and daily operational costs. Because the Mayor is expected to perform official duties and obligations on behalf of the City, there is funding included for dues and travel costs.

Personnel

Title	2020	2021	2022	Net Change	2023
Mayor	1	1	1	0	1
Totals:	1	1	1	0	1

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

MAYOR					

PERSONNEL SERVICES					

10011203 85105 SALARIES - REGULAR	16,000	16,000	16,615	16,000	16,000
10011203 85115 F.I.C.A. PAYROLL TAXES	1,224	1,224	1,271	1,224	1,224
10011203 85150 WORKERS COMPENSATION	—	—	—	—	—
TOTAL PERSONNEL SERVICES	<u>17,224</u>	<u>17,224</u>	<u>17,886</u>	<u>17,224</u>	<u>17,224</u>
OPERATING EXPENSES					

10011203 85245 PRINTING & BINDING SERVICES	1,967	1,290	1,800	1,800	1,944
10011203 85330 REPAIR & MAINT-OFF FURN & E	—	—	500	500	540
10011203 85419 LEGAL NOTICES	52	—	—	—	—
10011203 85428 TRAVEL & TRAINING	—	—	1,500	500	1,500
10011203 85490 OTHER EXPENDITURES	178	—	1,200	500	1,200
10011203 85505 OFFICE SUPPLIES	—	—	404	404	2,400
TOTAL OPERATING EXPENSES	<u>2,197</u>	<u>1,290</u>	<u>5,404</u>	<u>3,704</u>	<u>7,584</u>
TOTAL MAYOR	<u>19,421</u>	<u>18,514</u>	<u>23,290</u>	<u>20,928</u>	<u>24,808</u>

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Fund General	Department Summary	Legislative
Fund Type General Government	Supervisor City Administrator	11204

Description

Grand Island is governed by an eleven member body comprised of the Mayor and ten City Council members, two from each of the five wards. The City Council is responsible for the legislative and policy-making functions of the City. The City Council, along with the Mayor, establishes goals and key results for the community, attained through the adoption of policy. The City Council holds regular meetings on the second and fourth Tuesday of each month at 7:00 PM in the Council Chambers of City Hall.

Budget Narrative

This budget provides for the operations of the City Council. Personnel costs are the largest expense in the Legislative budget. Other expenses provide for travel and training.

Personnel

Title	2020	2021	2022	Net Change	2023
Council Members	10	10	10	0	10
Totals:	10	10	10	0	10

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

COUNCIL					

PERSONNEL SERVICES					

10011204 85105 SALARIES - REGULAR	76,700	77,164	78,000	78,000	78,000
10011204 85115 F.I.C.A. PAYROLL TAXES	5,868	5,904	5,967	5,968	5,967
10011204 85150 WORKERS COMPENSATION	—	—	—	—	—
TOTAL PERSONNEL SERVICES	<u>82,568</u>	<u>83,068</u>	<u>83,967</u>	<u>83,968</u>	<u>83,967</u>
OPERATING EXPENSES					

10011204 85245 PRINTING & BINDING SERVICES	47	—	250	250	270
10011204 85428 TRAVEL & TRAINING	1,351	—	4,000	4,000	4,320
10011204 85490 OTHER EXPENDITURES	—	240	2,249	500	2,249
10011204 85505 OFFICE SUPPLIES	—	—	250	250	250
TOTAL OPERATING EXPENSES	<u>1,398</u>	<u>240</u>	<u>6,749</u>	<u>5,000</u>	<u>7,089</u>
TOTAL COUNCIL	<u>83,966</u>	<u>83,308</u>	<u>90,716</u>	<u>88,968</u>	<u>91,056</u>

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Fund General	Department Summary	City Clerk
Fund Type General Government	Supervisor City Administrator	11301

Description

The City Clerk is one of five statutory officers under Nebraska law and is responsible for fulfilling administrative responsibilities relative to the records management functions associated with City government. The City Clerk's Office records and maintains City Council proceedings and serves as the legal custodian of official records, including minutes, ordinances, resolutions, contracts, agreements, conditional use permits, liquor licenses, bid documents, and deeds. The City Clerk's Office is responsible for giving notice of meetings, preparing agendas, Council packets, and responding to citizen inquiries.

Budget Narrative

The budget allocates funding for legal notices to provide for the publication of meeting notices, minutes and other official City business. Also included in the City Clerk's budget are election expenses. The City Clerk's office added a full time Deputy City Clerk/Media Relations position in the 2020 Fiscal Year.

Personnel

Title	2020	2021	2022	Net Change	2023
City Clerk	1	1	1	0	1
Deputy City Clerk	1	1	1	0	1
Totals:	2	2	2	0	2

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CITY CLERK					

PERSONNEL SERVICES					

10011301 85105 SALARIES - REGULAR	133,628	156,014	161,219	170,248	181,647
10011301 85110 SALARIES - OVERTIME	54	21	100	56	100
10011301 85115 F.I.C.A. PAYROLL TAXES	9,292	10,986	12,333	12,035	13,896
10011301 85120 HEALTH INSURANCE	21,000	29,420	34,524	32,822	43,773
10011301 85125 LIFE INSURANCE	170	201	312	280	300
10011301 85130 DISABILITY INSURANCE	363	432	484	454	545
10011301 85145 PENSION CONTRIBUTION	8,021	10,084	10,479	11,067	11,807
10011301 85150 WORKERS COMPENSATION	16	17	128	13	144
10011301 85161 VEBA	1,320	1,560	1,682	1,620	1,620
TOTAL PERSONNEL SERVICES	<u>173,864</u>	<u>208,735</u>	<u>221,261</u>	<u>228,595</u>	<u>253,832</u>
OPERATING EXPENSES					

10011301 85212 ELECTION COSTS	4,039	2,473	17,000	4,800	17,000
10011301 85245 PRINTING & BINDING SERVICES	70	70	150	150	400
10011301 85419 LEGAL NOTICES	8,587	9,714	15,000	15,000	15,000
10011301 85422 DUES & SUBSCRIPTIONS	430	420	430	430	650
10011301 85424 LICENSE & FEES	1,098	2,020	1,500	2,500	2,500
10011301 85428 TRAVEL & TRAINING	1,198	1,768	4,000	4,000	4,000
10011301 85490 OTHER EXPENDITURES	—	—	—	—	—
10011301 85505 OFFICE SUPPLIES	3,488	4,218	4,500	4,500	4,860
TOTAL OPERATING EXPENSES	<u>18,910</u>	<u>20,683</u>	<u>42,580</u>	<u>31,380</u>	<u>44,410</u>
TOTAL CITY CLERK	<u>192,774</u>	<u>229,418</u>	<u>263,841</u>	<u>259,975</u>	<u>298,242</u>

Fund General	Department Summary	Finance
Fund Type General Government	Supervisor Finance Director	11401

Description

The Finance Department maintains all financial accounting systems and records, including cash receipts, receivables, payables, purchase orders, encumbrances, payroll and information technology functions. The Department is also responsible for developing and monitoring a system of internal controls. The Finance Department provides financial management and accounting services for all departments, divisions, funds and enterprises. It also provides direct services for the electric, water and sewer utilities by reading meters, disconnections, re-connections, billings and payments, collection of past due accounts and account transfers. The Finance Director also serves as the Treasurer for Community Redevelopment Authority (CRA), Business Improvement Boards (BIDs), and the Grand Island Facilities Corporation. Other responsibilities include managing the City's banking and investment activities, debt service review and analysis, development of the City's Official Statement, preparation of reports and work papers for the annual audit, Worker's Comp and Commercial Insurance management, Health Insurance oversight, pension plan administration, and primary responsibility for the preparation of the Annual Budget. The Information Technology Department functions as a division of the Finance Department and is separated in the Internal Service 605 Fund.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Accountant	2	2	2	0	2
Accounting Clerk	6	6	6	0	6
Accounts Payable Clerk	1	1	1	0	1
Assistant Finance Director	1	1	1	0	1
Cashier	3	3	3	0	3
Customer Service Team Leader	1	1	1	0	1
Finance Director	1	1	1	0	1
Finance Operations Supervisor	1	1	1	0	1
Finance Secretary	0	0	0	0	0
Finance Temporary Worker/Intern	0.25	0.25	0.25	0	0.25
Grants Administrator	0	0	1	0	1
Interpreter/Translator	0	0	1	0	1
Meter Reader	5	5	6	-0.4	5.6
Meter Reader Supervisor	1	1	1	0	1
Payroll Clerk	1	1	1	0	1
Payroll Specialist	1	1	1	0	1
Senior Accounting Clerk	2	2	2	0	2
Senior Meter Reader	1	1	0	0	0
Totals:	27.25	27.25	29.25	-0.4	28.85

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

FINANCE					

PERSONNEL SERVICES					

10011401 85105 SALARIES - REGULAR	1,485,235	1,546,212	1,830,474	1,780,805	1,921,578
10011401 85110 SALARIES - OVERTIME	6,023	5,148	5,000	1,267	2,000
10011401 85115 F.I.C.A. PAYROLL TAXES	105,378	109,826	140,031	127,273	147,001
10011401 85120 HEALTH INSURANCE	224,837	287,674	383,795	329,702	470,442
10011401 85125 LIFE INSURANCE	2,585	2,665	4,362	3,686	4,200
10011401 85130 DISABILITY INSURANCE	3,862	4,246	5,391	4,483	5,653
10011401 85145 PENSION CONTRIBUTION	93,094	99,278	119,640	113,600	122,617
10011401 85150 WORKERS COMPENSATION	4,016	4,681	4,568	8,868	4,826
10011401 85160 OTHER EMPLOYEE BENEFITS	939	916	—	912	—
10011401 85161 VEBA	31,647	15,365	18,505	16,008	17,820
TOTAL PERSONNEL SERVICES	<u>1,957,616</u>	<u>2,076,011</u>	<u>2,511,766</u>	<u>2,386,604</u>	<u>2,696,137</u>
OPERATING EXPENSES					

10011401 85201 AUDITING & ACCOUNTING	37,025	81,930	50,000	70,000	75,000
10011401 85213 CONTRACT SERVICES	24,557	9,603	15,000	15,000	16,200
10011401 85241 COMPUTER SERVICES	3,540	—	—	—	—
10011401 85245 PRINTING & BINDING SERVICES	173	—	1,000	1,000	1,080
10011401 85330 REPAIR & MAINT - OFF FURN &	—	218	1,500	1,500	1,620
10011401 85410 TELEPHONE EXPENSE	—	—	—	1,000	531
10011401 85419 LEGAL NOTICES	870	507	1,000	2,500	1,080
10011401 85422 DUES & SUBSCRIPTIONS	964	885	1,500	1,500	1,620
10011401 85428 TRAVEL & TRAINING	1,768	3,801	15,000	10,000	16,200
10011401 85490 OTHER EXPENDITURES	206	1,005	3,000	3,000	3,240
10011401 85505 OFFICE SUPPLIES	9,272	12,492	11,000	11,000	11,880
10011401 85540 MISC OPERATING EQUIPMENT	436	468	2,000	4,500	5,000
TOTAL OPERATING EXPENSES	<u>78,811</u>	<u>110,909</u>	<u>101,000</u>	<u>121,000</u>	<u>133,451</u>
TOTAL FINANCE	<u><u>2,036,427</u></u>	<u><u>2,186,920</u></u>	<u><u>2,612,766</u></u>	<u><u>2,507,604</u></u>	<u><u>2,829,588</u></u>

Fund General	Department Summary	Legal
Fund Type General Government	Supervisor City Attorney	11501

Description

The Legal Department provides legal advice to the Mayor, City Administrator, City Council, and Departments on City matters; represents the City in litigation; prosecutes ordinance violations; collects delinquent bills and tax assessments; reviews contracts; prepares ordinances, resolutions, and agreements; updates and publishes the City Code; negotiates major contracts; acts as liaison between the City and other public bodies; monitors and negotiates natural gas distribution rates; monitors legislative bills; attends all Council meetings, and advises on parliamentary procedure. Purchasing duties performed by the Legal Department include monitoring compliance with the procurement code and state statutes, processing purchase orders where appropriate, reviewing and processing contracts, bonds, and insurance certificates in connection with the City’s purchases.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Assistant City Attorney	1	1	1	0	1
City Attorney	1	1	1	0	1
Legal Secretary	1	1	1	0	1
Legal Intern	0	0	0	0.12	0.12
Totals:	3	3	3	0.12	3.12

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

LEGAL					

PERSONNEL SERVICES					

10011501 85105 SALARIES - REGULAR	152,170	158,732	340,113	180,113	362,515
10011501 85110 SALARIES - OVERTIME	102	21	—	—	—
10011501 85115 F.I.C.A. PAYROLL TAXES	10,774	11,263	26,019	12,720	27,732
10011501 85120 HEALTH INSURANCE	15,415	24,554	59,172	30,237	77,441
10011501 85125 LIFE INSURANCE	199	209	467	293	450
10011501 85130 DISABILITY INSURANCE	405	439	1,020	491	1,078
10011501 85145 PENSION CONTRIBUTION	9,136	10,260	22,107	11,505	23,353
10011501 85150 WORKERS COMPENSATION	55	62	265	47	285
10011501 85160 OTHER EMPLOYEE BENEFITS	186	189	—	159	—
10011501 85161 VEBA	1,544	1,560	2,523	1,620	2,430
TOTAL PERSONNEL SERVICES	<u>189,986</u>	<u>207,289</u>	<u>451,686</u>	<u>237,185</u>	<u>495,284</u>
OPERATING EXPENSES					

10011501 85330 REPAIR & MAINT - OFF FURN &	—	—	2,500	2,500	2,700
10011501 85422 DUES & SUBSCRIPTIONS	4,856	7,500	15,000	15,000	16,200
10011501 85425 BOOKS	6,482	2,249	—	—	500
10011501 85428 TRAVEL & TRAINING	2,306	1,445	5,000	5,000	5,400
10011501 85460 COURT COST	2,221	1,794	5,000	5,000	5,400
10011501 85490 OTHER EXPENDITURES	218	946	1,250	1,250	1,350
10011501 85505 OFFICE SUPPLIES	1,029	1,044	1,000	1,500	1,080
TOTAL OPERATING EXPENSES	<u>17,112</u>	<u>14,978</u>	<u>29,750</u>	<u>52,300</u>	<u>32,630</u>
TOTAL LEGAL	<u>207,098</u>	<u>222,267</u>	<u>481,436</u>	<u>289,485</u>	<u>527,914</u>

Fund General	Department Summary	City Hall
Fund Type General Government	Supervisor Building Department Director	11607, 11701

Description

This fund provides for the maintenance and operation of Grand Island’s City Hall facility. Along with providing a positive working environment for government offices, the facility also provides meeting space for additional governmental and civic organizations. The fund provides the resources to maintain and improve the current building and grounds in an acceptable manner and to protect the City’s investment into the future.

Budget Narrative

The proposed budget allows for the continued maintenance, operation, and improvements of the City Hall Facility.

Personnel

Title	2020	2021	2022	Net Change	2023
Maintenance Worker II	2	2	2	0	2
Totals:	2	2	2	0	2

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

GRAND GENERATION CENTER					

OPERATING EXPENSES					

10011607 85213 CONTRACT SERVICES	29,662	66,258	65,000	20,000	65,000
TOTAL OPERATING EXPENSES	<u>29,662</u>	<u>66,258</u>	<u>65,000</u>	<u>20,000</u>	<u>65,000</u>

TOTAL GRAND GENERATION CENTER	<u>29,662</u>	<u>66,258</u>	<u>65,000</u>	<u>20,000</u>	<u>65,000</u>

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CITY HALL					

PERSONNEL SERVICES					

10011701 85105 SALARIES - REGULAR	99,655	93,901	107,028	106,341	107,095
10011701 85110 SALARIES - OVERTIME	2,204	3,975	4,000	158	4,000
10011701 85115 F.I.C.A. PAYROLL TAXES	7,571	6,673	8,188	7,283	8,193
10011701 85120 HEALTH INSURANCE	5,449	26,433	34,337	32,709	43,503
10011701 85125 LIFE INSURANCE	184	172	312	266	300
10011701 85130 DISABILITY INSURANCE	266	236	321	283	321
10011701 85145 PENSION CONTRIBUTION	6,112	5,873	6,422	6,383	6,426
10011701 85150 WORKERS COMPENSATION	225	250	1,637	190	1,639
10011701 85160 OTHER EMPLOYEE BENEFITS	54	65	65	65	—
10011701 85161 VEBA	977	900	1,122	1,080	1,080
TOTAL PERSONNEL SERVICES	<u>122,697</u>	<u>138,478</u>	<u>163,432</u>	<u>154,758</u>	<u>172,557</u>
OPERATING EXPENSES					

10011701 85213 CONTRACT SERVICES	—	—	—	—	—
10011701 85305 UTILITY SERVICES	73,105	71,012	80,000	70,000	80,000
10011701 85317 NATURAL GAS	6,534	5,480	13,000	13,000	14,040
10011701 85319 REPAIR & MAIN-LD IMP/IRRIGA	8,178	12,054	20,000	13,000	15,000
10011701 85324 REPAIR & MAINT - BUILDING	67,390	13,973	50,000	38,000	50,000
10011701 85325 REPAIR & MAINT - MACH & EQU	19,031	15,514	20,000	18,000	20,000
10011701 85330 REPAIR & MAINT - OFF FURN &	750	90	500	500	15,500
10011701 85335 REPAIR & MAINT - VEHICLES	4,328	2,330	5,000	5,000	5,000
10011701 85350 SANITATION SERVICE	464	479	1,000	800	1,500
10011701 85410 TELEPHONE EXPENSE	—	—	—	100	100
10011701 85428 TRAVEL & TRAINING	—	—	150	—	150
10011701 85490 OTHER EXPENDITURES	112	233	200	200	250
10011701 85505 OFFICE SUPPLIES	485	64	300	300	300
10011701 85510 CLEANING SUPPLIES	8,870	9,482	8,000	6,000	8,000
10011701 85540 MISC OPERATING EQUIPMENT	690	126	10,000	10,000	10,000
10011701 85590 OTHER GENERAL SUPPLIES	711	212	3,000	2,000	2,000
TOTAL OPERATING EXPENSES	<u>190,648</u>	<u>131,049</u>	<u>211,150</u>	<u>176,900</u>	<u>221,840</u>
TOTAL CITY HALL	<u>313,345</u>	<u>269,527</u>	<u>374,582</u>	<u>331,658</u>	<u>394,397</u>

Fund General	Department Summary	Human Resources
Fund Type General Government	Supervisor Human Resources Director	11801

Description

The Human Resources Department is responsible for all aspects of human resource management for the City's 500+ employees. A summary of responsibilities include:

Workforce Planning and Employment – Recruitment and selection of all full time, part time, seasonal and temporary positions, Civil Service coordination, onboarding facilitation.

Employee and Labor Relations – Manage relations with the four labor unions, negotiations of seven labor contracts, employee grievances, disciplinary actions, appeals, legal compliance.

Compensation and Benefits – Coordination of compensation reviews, salary arrays, salary ordinance, administration of benefit plans including; cafeteria, dental, disability, EAP, FMLA, pension, health, life, supplemental, VEBA, vision, wellness.

Employee Development – Training, performance appraisals, job classification, position descriptions.

Risk Management – Workers' compensation, liability claims, support City Safety Committee.

Budget Narrative

The Human Resources Department's budget reflects the costs associated for performing the functions referred to in the above description. Examples of costs include wage and benefit studies, contract services, testing materials, post-offer screens, drug and alcohol tests, advertising, legal notices, software licenses, training, membership dues, office supplies. The City will negotiate a labor contract with the International Association of Firefighters in the 2022-2023 budget year.

Personnel

Title	2020	2021	2022	Net Change	2023
Human Resources Benefit & Risk Mgmt Coordinator	1	1	1	0	1
Human Resources Director	1	1	1	0	1
Human Resources Recruiter	1	1	1	0	1
Human Resources Specialist	1	1	1	0	1
Totals:	4	4	4	0	4

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

HUMAN RESOURCES					

PERSONNEL SERVICES					

10011801 85105 SALARIES - REGULAR	344,840	360,942	390,557	392,884	419,034
10011801 85110 SALARIES - OVERTIME	948	1,263	—	2,000	2,500
10011801 85115 F.I.C.A. PAYROLL TAXES	25,378	26,462	29,878	28,881	32,056
10011801 85120 HEALTH INSURANCE	27,485	41,434	50,971	46,582	54,075
10011801 85125 LIFE INSURANCE	397	406	623	559	600
10011801 85130 DISABILITY INSURANCE	919	999	1,172	1,091	1,257
10011801 85145 PENSION CONTRIBUTION	20,747	23,409	25,386	25,622	27,237
10011801 85150 WORKERS COMPENSATION	56	62	234	47	251
10011801 85160 OTHER EMPLOYEE BENEFITS	196	196	200	169	—
10011801 85161 VEBA	3,120	3,120	3,365	3,240	3,240
TOTAL PERSONNEL SERVICES	<u>424,086</u>	<u>458,293</u>	<u>502,386</u>	<u>501,075</u>	<u>540,250</u>
OPERATING EXPENSES					

10011801 85207 CONSULTING SERVICES	—	32,500	25,000	25,000	27,000
10011801 85213 CONTRACT SERVICES	31,188	45,075	55,000	55,000	59,400
10011801 85241 COMPUTER SERVICES	14,004	—	15,000	15,000	16,200
10011801 85290 OTHER PROFESSIONAL & TECH	—	433	750	750	810
10011801 85416 ADVERTISING	3,755	5,767	21,000	19,000	22,680
10011801 85419 LEGAL NOTICES	702	304	850	850	918
10011801 85422 DUES & SUBSCRIPTIONS	791	756	2,000	2,000	2,160
10011801 85428 TRAVEL & TRAINING	387	826	8,000	8,000	8,640
10011801 85505 OFFICE SUPPLIES	1,128	1,617	3,500	3,500	3,780
10011801 85540 MISC OPERATING EQUIPMENT	—	463	4,000	4,000	4,320
TOTAL OPERATING EXPENSES	<u>51,955</u>	<u>87,741</u>	<u>135,100</u>	<u>133,100</u>	<u>145,908</u>
TOTAL HUMAN RESOURCES	<u>476,041</u>	<u>546,034</u>	<u>637,486</u>	<u>634,175</u>	<u>686,158</u>

Fund General	Department Summary	Building Inspection
Fund Type Public Safety	Supervisor Building Department Director	22001

Description

The Department is responsible for uniformly administering, enforcing and regulating building, zoning and construction laws and regulations adopted by City, State and Federal governments within the City of Grand Island and the two mile extra territorial jurisdiction. The codes enforced by the Department include building, electrical, plumbing, mechanical, minimum housing, zoning ordinance, flood plain, state accessibility, subdivision regulations, sign regulations, sewer taps and caps, utility connections and mobile home parks ordinance. The Department is also charged with maintaining all departmental records such as records of inspections and permits, certificates of occupancy and ordinance violation correspondence.

Budget Narrative

The proposed budget provides funds for enforcement of City codes within the jurisdictional area of approximately 101 square miles.

Personnel

Title	2020	2021	2022	Net Change	2023
Admin Assist-Bldg	1.35	1.35	1.35	0.2	1.55
Building Department Director	1	1	1	0	1
Building Inspector	2	2	2	0	2
Electrical Inspector	2	2	2	0	2
Plans Examiner	1	1	1	0	1
Plumbing Inspector	2	2	2	0	2
Totals:	9.35	9.35	9.35	0.2	9.55

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

BUILDING INSPECTION					

PERSONNEL SERVICES					

10022001 85105 SALARIES - REGULAR	586,256	676,163	714,537	725,625	742,433
10022001 85110 SALARIES - OVERTIME	8,967	3,479	6,000	1,533	6,000
10022001 85115 F.I.C.A. PAYROLL TAXES	42,485	48,044	54,662	51,313	56,796
10022001 85120 HEALTH INSURANCE	67,358	124,063	134,455	153,115	204,368
10022001 85125 LIFE INSURANCE	894	952	1,402	1,332	1,350
10022001 85130 DISABILITY INSURANCE	1,518	1,843	2,093	1,997	2,192
10022001 85145 PENSION CONTRIBUTION	34,971	40,725	42,503	43,755	44,588
10022001 85150 WORKERS COMPENSATION	2,703	3,007	5,385	2,288	5,587
10022001 85160 OTHER EMPLOYEE BENEFITS	284	284	300	284	—
10022001 85161 VEBA	4,822	4,991	5,327	5,183	5,130
TOTAL PERSONNEL SERVICES	<u>750,258</u>	<u>903,551</u>	<u>966,664</u>	<u>986,425</u>	<u>1,068,444</u>
OPERATING EXPENSES					

10022001 85213 CONTRACT SERVICES	14,276	881	25,000	25,000	25,000
10022001 85241 COMPUTER SERVICES	5,773	5,773	6,500	7,000	7,500
10022001 85245 PRINTING & BINDING SERVICES	2,519	565	2,000	2,000	2,000
10022001 85330 REPAIR & MAINT - OFF FURN &	—	2,456	1,000	1,000	1,000
10022001 85335 REPAIR & MAINT - VEHICLES	5,903	5,491	10,000	8,000	10,000
10022001 85410 TELEPHONE EXPENSE	—	—	—	200	200
10022001 85422 DUES & SUBSCRIPTIONS	1,850	997	3,000	3,000	3,000
10022001 85428 TRAVEL & TRAINING	550	612	2,000	1,000	2,000
10022001 85490 OTHER EXPENDITURES	4,730	4,035	4,500	4,000	4,500
10022001 85505 OFFICE SUPPLIES	3,555	3,974	4,000	4,000	4,000
10022001 85540 MISC OPERATING EQUIPMENT	103	851	1,500	1,500	1,500
TOTAL OPERATING EXPENSES	<u>39,259</u>	<u>25,635</u>	<u>59,500</u>	<u>56,700</u>	<u>60,700</u>
TOTAL BUILDING INSPECTION	<u>789,517</u>	<u>929,186</u>	<u>1,026,164</u>	<u>1,043,125</u>	<u>1,129,144</u>

Fund General	Department Summary	Fire-Emergency Medical Services
Fund Type Public Safety	Supervisor Fire Chief	22101, 22102

Description

The GIFD is a progressive organization staffed with 70 men and women who are dedicated to making our community safe for its residents and visitors. We proudly serve the community from four fire stations strategically located throughout the City. GIFD provides fire, emergency medical, hazardous materials, ARFF, technical rescue, fire prevention and education, commercial building inspection, and other emergency and non-emergency services to Grand Island. In addition to providing high-quality and professional emergency ambulance service within the city limits, the GIFD also provides ambulance service to rural areas Hall County through an Inter-local agreement.

The GIFD stresses public education, fire prevention, and preparedness. If these efforts fail, department members are fully trained and prepared to respond at a moment's notice to a wide variety of emergencies. Our members are trained to high standards and are among the best in the country. The citizens we are sworn to protect deserve nothing less.

The GIFD was the first department in Nebraska to be rated Class 1 by Insurance Services Office. Out of approximately 46,000 departments evaluated in the United States, approximately 300 achieved this prestigious rating. This puts the GIFD in the top 1 percent nationally in terms of providing effective fire protection for our community.

Our mission statement is Prepare – Prevent – Protect. These three tenets epitomize our overall goal which is to Serve.

Budget Narrative

The GIFD budget separated into two distinct divisions: fire and ambulance. Both divisions have completed a budget with the purpose of determining the cost of providing services unique to each division. Please note, the fire division budget accounts for all costs generally associated with delivery of services provided by fire engines and their respective crews. The ambulance division costs are those generally associated with the delivery of services provided by ambulances and their respective crews. Budgetary line items are separated between the two divisions by applying a percentage to many of the overall shared fire and EMS expenses. The specific percentage was based on the estimated expense utilized by each division for each line item (including personnel).

Capital Budget:

\$27,000 is requested to make repairs to the fire training tower floor. The floor is comprised of cement-like panels. These panels are breaking down, cracking, and spalling due to exposure to fire as well as the effects of the freeze – thaw cycle here in Nebraska.

\$50,000 is requested to replace the concrete in front of the north overhead doors at fire station 1. Public works officials recommended the removal of the concrete, digging out of the subsoil, and repacking the dirt to remove any trapped moisture that caused the heaving of the concrete.

\$73,500 is requested to replace seven overhead doors at fire station 1 and fire station 2. The GIFD is seeing a rise in maintenance costs associated with the doors. In addition to the rise in costs, the GIFD is experiencing delays in

repairs due to a lack of available parts. This has led to overhead doors being out of service for extended periods of time. The local vendor recommended the replacement of doors with a heavier model to limit future breakdowns.

\$525,000 is requested to purchase 57 SCBAs (air packs), 57 spare bottles, 8 SARs, 4 RIT packs, and 12 additional face pieces. This request is a carry-over from FY2022. GIFD is hopeful a grant award will be announced by October 2022 and reduce the expense to the City.

\$950,000 is requested to construct an addition and remodel to fire station 3 which is located on South Webb Road. The addition would increase the station size by approximately 2,000 square feet and allow for future location of an ambulance crew at that station.

Operating Budget:

The GIFD is requesting operational budget increases in several key areas compared to FY 2022. Some of the largest increases are to EMS supplies (\$25,000), Computer Services (\$15,000), and the Medical Director contract (\$13,800). In addition, expenses such as diesel, gasoline, and utilities are also being increased to keep up with rising costs.

An additional \$20,000 is also requested in the travel and training line item. Over the last four testing cycles, the GIFD has only been able to attract and hire one firefighter/paramedic candidate despite having several openings. The requested increase in training funding would be used to send up to five current GIFD firefighter/EMTs to paramedic school. This increase would be a multi-year commitment due to paramedic local paramedic program taking two years to complete.

Personnel

Title	2020	2021	2022	Net Change	2023
Administrative Assistant	1	1	1	0	1
Fire Captain	12	12	12	0	12
Fire Chief	1	1	1	0	1
Fire Division Chiefs	3	3	3	0	3
Firefighter / EMT / Paramedic	48	48	51	0	51
Life Safety Inspector	2	2	2	0	2
Battalion Chief	3	3	3	0	3
Totals:	70	70	73	0	73

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

FIRE					

PERSONNEL SERVICES					

10022101 85105 SALARIES - REGULAR	4,409,998	4,345,864	4,992,490	4,492,490	4,959,269
10022101 85110 SALARIES - OVERTIME	284,399	337,784	174,000	213,009	174,000
10022101 85115 F.I.C.A. PAYROLL TAXES	67,595	68,568	92,688	69,648	102,076
10022101 85120 HEALTH INSURANCE	613,744	771,091	1,047,003	828,988	1,390,092
10022101 85125 LIFE INSURANCE	5,857	5,719	9,703	7,834	9,360
10022101 85130 DISABILITY INSURANCE	11,104	11,816	13,449	11,242	13,580
10022101 85140 CLOTHING ALLOWANCE	34,015	31,871	27,825	23,412	—
10022101 85145 PENSION CONTRIBUTION	8,572	8,859	9,694	9,859	9,889
10022101 85147 FIRE PENSION	533,458	542,447	602,599	555,683	598,411
10022101 85150 WORKERS COMPENSATION	120,320	83,666	198,177	102,482	196,286
10022101 85160 OTHER EMPLOYEE BENEFITS	3,142	13,495	10,000	6,265	10,000
10022101 85161 VEBA	76,935	55,186	107,754	69,893	78,051
TOTAL PERSONNEL SERVICES	6,169,139	6,276,366	7,285,382	6,390,805	7,541,014

OPERATING EXPENSES					

10022101 85205 MEDICAL DIRECTOR CONTRACTS	—	11,500	11,500	18,000	18,900
10022101 85207 EQUIP SERVICE CONTRACTS	—	—	—	—	—
10022101 85213 CONTRACT SERVICES	—	—	4,300	4,300	4,644
10022101 85220 AMBULANCE BILLING FEES	—	—	—	—	—
10022101 85241 COMPUTER SERVICES	34,158	26,781	24,000	33,000	33,000
10022101 85245 PRINTING & BINDING SERVICES	366	455	500	500	525
10022101 85291 PUBLIC EDUCATION MATERIALS	1,587	1,290	2,500	2,500	2,700
10022101 85305 UTILITY SERVICES	46,939	31,597	40,000	40,000	43,200
10022101 85317 NATURAL GAS	10,817	7,771	13,200	16,200	17,700
10022101 85324 REPAIR & MAINT - BUILDING	21,439	15,719	30,000	30,000	36,000
10022101 85325 REPAIR & MAINT - MACH & EQU	19,849	12,436	18,500	18,500	18,500
10022101 85330 REPAIR & MAINT - OFF FURN &	—	—	600	600	648
10022101 85335 REPAIR & MAINT - VEHICLES	81,995	63,601	78,000	96,500	84,240
10022101 85350 SANITATION SERVICE	1,004	508	780	780	780
10022101 85405 INSURANCE PREMIUMS	14,877	14,790	15,000	15,000	15,000
10022101 85410 TELEPHONE	87	488	6,536	9,635	10,235
10022101 85413 POSTAGE	380	298	750	750	750
10022101 85416 ADVERTISING	124	129	250	250	250
10022101 85422 DUES & SUBSCRIPTIONS	3,696	3,277	3,000	3,000	3,600
10022101 85425 BOOKS	151	2,198	2,000	2,475	2,500
10022101 85428 TRAVEL & TRAINING	8,864	6,448	25,000	25,000	27,000
10022101 85490 OTHER EXPENDITURES	377	103	1,500	1,500	1,500

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

10022101 85505 OFFICE SUPPLIES	2,944	2,269	2,400	2,400	2,400
10022101 85510 CLEANING SUPPLIES	4,932	2,839	3,000	3,000	3,000
10022101 85515 GASOLINE	6,678	8,823	13,000	13,000	14,040
10022101 85520 DIESEL FUEL	22,310	20,184	30,000	30,000	33,000
10022101 85535 CHEMICAL SUPPLIES	—	—	2,000	2,000	2,160
10022101 85540 MISC OPERATING EQUIPMENT	42,898	28,031	35,000	35,000	37,500
10022101 85546 HOSE	300	355	1,000	1,000	1,000
10022101 85548 PROTECTIVE CLOTHING	38,535	22,579	22,500	27,500	27,500
10022101 85590 OTHER GENERAL SUPPLIES	—	—	300	300	300
10022101 85591 AMBULANCE SUPPLIES	—	2,950	4,100	6,205	5,955
10022101 85599 AMBULANCE REFUNDS	—	—	—	—	—
TOTAL OPERATING EXPENSES	<u>365,307</u>	<u>287,419</u>	<u>391,216</u>	<u>438,895</u>	<u>448,527</u>
DEBT SERVICE					

10022101 85716 INTEREST EXPENSE	—	—	—	—	—
10022101 85719 LOAN PRINCIPAL EXPENSE	—	—	—	—	—
TOTAL DEBT SERVICE	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL FIRE	<u>6,534,446</u>	<u>6,563,785</u>	<u>7,676,598</u>	<u>6,829,700</u>	<u>7,989,541</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

AMBULANCE					

PERSONNEL SERVICES					

10022102 85105 SALARIES - REGULAR	782,304	890,934	851,524	959,114	840,205
10022102 85110 SALARIES - OVERTIME	35,857	52,149	100,000	57,448	100,000
10022102 85115 F.I.C.A. PAYROLL TAXES	12,814	14,616	15,264	15,755	16,520
10022102 85120 HEALTH INSURANCE	110,748	177,921	198,988	211,946	232,929
10022102 85125 LIFE INSURANCE	1,125	1,267	1,651	3,099	1,590
10022102 85130 DISABILITY INSURANCE	2,047	2,380	2,458	2,435	2,425
10022102 85140 CLOTHING ALLOWANCE	444	4,515	5,250	484	—
10022102 85145 PENSION CONTRIBUTION	2,010	2,202	2,305	2,327	2,277
10022102 85147 FIRE PENSION	92,713	108,414	105,705	118,712	104,292
10022102 85150 WORKERS COMPENSATION	22,918	15,936	31,745	30,385	31,304
10022102 85150 WORKERS COMPENSATION	—	942	—	—	—
10022102 85161 VEBA	8,456	15,374	4,961	7,972	4,779
TOTAL PERSONNEL SERVICES	<u>1,071,436</u>	<u>1,286,650</u>	<u>1,319,851</u>	<u>1,409,677</u>	<u>1,336,321</u>
OPERATING EXPENSES					

10022102 85205 MEDICAL DIRECTOR CONTRACTS	23,000	11,500	11,500	18,000	18,900
10022102 85207 EQUIP SERVICE CONTRACTS	29,165	29,696	30,000	30,000	—
10022102 85220 AMBULANCE BILLING FEES	57,925	69,144	55,000	55,000	64,000
10022102 85241 COMPUTER SERVICES	3,317	16,000	16,000	22,000	22,000
10022102 85305 UTILITY SERVICES	4,880	17,961	24,000	24,000	25,920
10022102 85317 NATURAL GAS	1,071	5,018	8,800	10,800	11,800
10022102 85324 REPAIR & MAINT - BUILDING	4,152	3,272	11,200	11,200	15,200
10022102 85325 REPAIR & MAINT - MACH & EQU	2,395	1,640	7,500	7,500	7,500
10022102 85330 REPAIR & MAINT - OFF FURN &	—	—	400	400	400
10022102 85335 REPAIR & MAINT - VEHICLES	10,221	40,926	22,000	40,500	23,760
10022102 85350 SANITATION SERVICE	112	339	520	520	520
10022102 85410 TELEPHONE	618	647	4,522	6,423	6,922
10022102 85413 POSTAGE	—	131	750	750	750
10022102 85416 ADVERTISING	13	—	250	250	250
10022102 85422 DUES & SUBSCRIPTIONS	201	2,508	3,000	3,000	3,600
10022102 85425 BOOKS	36	—	500	1,475	500
10022102 85428 TRAVEL & TRAINING	2,885	698	5,875	5,875	28,875
10022102 85490 OTHER EXPENDITURES	(2,260)	—	200	200	200
10022102 85505 OFFICE SUPPLIES	41	299	1,600	1,600	1,728
10022102 85510 CLEANING SUPPLIES	501	762	2,000	2,000	2,160
10022102 85510 10004 CLEANING SUPPLIES	—	228	—	—	—
10022102 85515 GASOLINE	740	—	—	—	—

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

10022102 85520 DIESEL FUEL	8,919	18,081	21,850	21,850	24,600
10022102 85540 MISC OPERATING EQUIPMENT	2,933	3,736	10,000	10,000	12,250
10022102 85591 AMBULANCE SUPPLIES	65,477	77,656	90,000	117,895	113,750
10022102 85591 1004 OTHER AMBULANCE SUPPLIES	7,028	41,539	—	—	—
10022102 85599 AMBULANCE REFUNDS	(325)	—	—	—	—
TOTAL OPERATING EXPENSES	<u>223,045</u>	<u>341,781</u>	<u>327,467</u>	<u>391,238</u>	<u>415,585</u>
 TOTAL EMS	 <u>1,294,481</u>	 <u>1,628,431</u>	 <u>1,647,318</u>	 <u>1,800,915</u>	 <u>1,751,906</u>

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Fund General	Department Summary	Police
Fund Type Public Safety	Supervisor Chief of Police	22301, 22302, 22304

Description

The Police Department provides public safety services to all citizens and people in Grand Island. Examples of services include responding to calls for service, emergency responses to major crimes and serious incidents, accident investigation, traffic safety enforcement, investigation and apprehension of criminals and violators, and enforcement of some municipal codes. The Department is fully implemented into the strategic policing model that was started back in 2013 after the ICMA study. The Department participates in community based programs such as School Resource Officers and a Crime Prevention Unit. The Department participates in a regional drug and safe streets task force with Federal, State, and other local agencies which target drug dealers and violent criminals. The Department also includes a Victim Assistance Unit, a Code Compliance Unit, a Crime Analyst, and a Cyber Crimes Investigator. We have a Housing Authority Officer who works closely with the Hall County Housing Authority to provide police services to over 1,000 residents. We also provide on-duty officers to assist with out-going flight passenger screening at the Central Nebraska Regional Airport.

The Department consists of two different divisions: Operations and Support and each division that has personnel that are additionally assigned to various ancillary units, such as, K9, Gang, Tactical Response Team, and a cadre of trained instructors to help fulfill our mission.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Community Service Officers-Police Department	5.5053	5.5053	5.5053	0	5.5053
Crime Analysis	1	1	1	0	1
Custodian	1.25	1.25	1.25	0	1.25
Evidence Technician	2	2	2	0	2
Lieutenant	0	0	3	0	3
Maintenance Worker II	1	1	1	0	1
Office Manager-Police Department	1	1	1	0	1
Police Captain	3	3	2	0	2
Police Chief	1	1	1	0	1
Police Officer	67	68	68	0	68
Police Records Clerk	7	7	7	0	7
Police Sergeant	14	14	12	0	12
Public Safety Apprentice	0	0	0	2	2
Victim Assistance Unit Coordinator	1	1	1	0	1
Victim Witness Advocate	0.2	0.2	1	0	1
Totals:	104.9553	105.9553	106.7553	2	108.7553

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

POLICE					

PERSONNEL SERVICES					

10022301 85105 SALARIES - REGULAR	7,110,747	7,316,017	8,305,829	7,306,407	8,713,814
10022301 85110 SALARIES - OVERTIME	343,229	425,591	435,000	460,000	480,000
10022301 85115 F.I.C.A. PAYROLL TAXES	537,107	558,907	635,396	560,853	666,606
10022301 85120 HEALTH INSURANCE	932,983	1,144,643	1,494,591	1,494,591	2,034,507
10022301 85125 LIFE INSURANCE	9,767	9,923	15,888	15,888	15,300
10022301 85130 DISABILITY INSURANCE	18,610	19,818	23,985	23,985	25,077
10022301 85135 TUITION REIMBURSEMENT	—	—	20,000	4,255	15,000
10022301 85140 CLOTHING ALLOWANCE	56,921	56,713	58,050	58,050	59,967
10022301 85145 PENSION CONTRIBUTION	50,114	52,072	56,995	56,995	59,531
10022301 85146 POLICE PENSION	464,804	484,507	510,171	510,171	535,381
10022301 85150 WORKERS COMPENSATION	292,310	106,166	67,327	417,327	300,000
10022301 85160 OTHER EMPLOYEE BENEFITS	2,747	2,812	—	2,369	—
10022301 85161 VEBA	49,232	68,985	59,441	59,441	57,780
TOTAL PERSONNEL SERVICES	<u>9,868,571</u>	<u>10,246,154</u>	<u>11,682,673</u>	<u>10,970,332</u>	<u>12,962,963</u>

OPERATING EXPENSES					

10022301 85213 CONTRACT SERVICES	127,510	103,904	142,000	133,255	143,563
10022301 85290 OTHER PROFESSIONAL & TECH	25,096	24,348	35,000	30,000	40,000
10022301 85305 UTILITY SERVICES	3,521	3,279	4,000	2,750	4,000
10022301 85317 NATURAL GAS	683	1,075	2,000	1,350	2,000
10022301 85324 REPAIR & MAINT - BUILDING	3,793	1,912	2,500	2,500	2,500
10022301 85325 REPAIR & MAINT - MACH & EQU	4,078	6,350	5,000	5,000	5,000
10022301 85335 REPAIR & MAINT - VEHICLES	167,911	140,214	150,000	150,000	150,000
10022301 85390 TOWING EXPENSES	66,155	77,668	75,000	75,000	75,000
10022301 85405 INSURANCE PREMIUMS	12,017	14,602	12,800	12,800	13,824
10022301 85410 TELEPHONE	—	—	10,680	28,000	20,000
10022301 85412 CITY MATCH	25,000	25,000	25,000	25,000	25,000
10022301 85419 LEGAL NOTICES	222	372	540	425	540
10022301 85422 DUES & SUBSCRIPTIONS	17,992	13,882	17,600	7,000	14,000
10022301 85428 TRAVEL & TRAINING	31,885	43,858	50,000	50,000	60,000
10022301 85453 CASH OVER & SHORT	6	-1	—	—	—
10022301 85463 INVESTIGATIVE EXPENSE	25,941	27,256	30,000	30,000	30,000
10022301 85464 CRIME PREVENTION	1,148	635	1,000	1,200	1,080
10022301 85490 OTHER EXPENDITURES	5,436	9,739	7,000	7,000	7,000
10022301 85505 OFFICE SUPPLIES	10,356	8,379	10,000	10,000	10,000
10022301 85515 GASOLINE	105,936	120,493	160,000	160,000	190,000

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

10022301 85520 DIESEL FUEL	96	189	100	1,000	1,000
10022301 85540 MISC OPERATING EQUIPMENT	112,591	111,189	135,000	135,000	135,000
10022301 85545 MATERIALS - TESTING	690	1,930	2,400	1,700	3,000
10022301 85546 PROTECTIVE VESTS/UNIFORMS	3,320	17,456	12,000	17,238	12,960
10022301 85550 AMMO AND TRAINING SUPPLIES	19,998	18,636	27,500	27,500	45,000
TOTAL OPERATING EXPENSES	<u>771,381</u>	<u>772,365</u>	<u>917,120</u>	<u>913,718</u>	<u>990,467</u>
 TOTAL POLICE	 <u>10,639,952</u>	 <u>11,018,519</u>	 <u>12,599,793</u>	 <u>11,884,050</u>	 <u>13,953,430</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

LAW ENFORCEMENT CENTER					

PERSONNEL SERVICES					

10022302 85105 SALARIES - REGULAR	65,665	72,075	96,666	96,666	106,349
10022302 85110 SALARIES - OVERTIME	680	561	—	—	—
10022302 85115 F.I.C.A. PAYROLL TAXES	4,737	5,211	7,395	7,395	8,136
10022302 85120 HEALTH INSURANCE	16,945	21,757	25,542	25,542	32,299
10022302 85125 LIFE INSURANCE	102	105	156	156	150
10022302 85130 DISABLITY INSURANCE	120	135	164	164	175
10022302 85145 PENSION CONTRIBUTION	2,740	2,956	3,277	3,277	3,502
10022302 85150 WORKERS COMPENSATION	13	15	1,479	1,479	1,243
10022302 85161 HRA-VEBA	520	520	561	561	540
TOTAL PERSONNEL SERVICES	<u>91,522</u>	<u>103,335</u>	<u>135,240</u>	<u>135,240</u>	<u>152,394</u>
OPERATING EXPENSES					

10022302 85229 CONTRACT MAINTENANCE SERVIC	63,062	80,320	65,000	65,000	65,000
10022302 85305 UTILITY SERVICES	107,804	112,232	120,000	120,000	130,000
10022302 85505 OFFICE SUPPLIES	12,533	11,647	10,000	13,000	10,800
10022302 85506 PAPER	2,935	2,224	2,000	2,294	2,000
10022302 85590 CUSTODIAL SUPPLIES	40,903	21,747	25,000	16,000	20,000
TOTAL OPERATING EXPENSES	<u>227,237</u>	<u>228,170</u>	<u>222,000</u>	<u>216,294</u>	<u>227,800</u>
TOTAL LAW ENFORCEMENT CENTER	<u>318,759</u>	<u>331,505</u>	<u>357,240</u>	<u>351,534</u>	<u>380,194</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

POLICE GRANT					

PERSONNEL SERVICES					

10022304 85105 SALARIES - REGULAR	—	13,250	—	—	—
10022304 85110 SALARIES - OVERTIME	18,818	29,558	15,000	15,000	20,000
10022304 85115 F.I.C.A. PAYROLL TAXES	1,376	3,133	1,858	1,858	1,858
10022304 85120 HEALTH INSURANCE	1,516	7,136	4,000	4,000	4,000
10022304 85125 LIFE INSURANCE	17	71	62	62	62
10022304 85130 DISABILITY INSURANCE	—	35	—	—	—
10022304 85145 PENSION CONTRIBUTION	—	861	—	—	—
10022304 85146 POLICE PENSION	1,316	2,069	2,500	2,500	2,500
10022304 85150 WORKERS COMPENSATION	13	14	94	94	94
10022304 85161 HRA-VEBA	77	412	—	—	—
TOTAL PERSONNEL SERVICES	<u>23,133</u>	<u>56,539</u>	<u>23,514</u>	<u>23,514</u>	<u>28,514</u>

TOTAL POLICE GRANT	<u>23,133</u>	<u>56,539</u>	<u>23,514</u>	<u>23,514</u>	<u>28,514</u>

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Fund General	Department Summary	Emergency Management
Fund Type Public Safety	Supervisor Emergency Management Director	22601, 22604, 22605

Description

The Emergency Management and Communications Department is established by Interlocal Agreement and costs and revenues are shared 50/50 between the City of Grand Island and Hall County. This budget funds all emergency management activities and the majority of 911 PSAP (Public Safety Answering Point) expenses.

Budget Narrative

This budget provides for the maintenance of existing programs, and an increase of 2 FTE.

Personnel

Title	2020	2021	2022	Net Change	2023
Emergency Management Coordinator	1	1	1	0	1
Emergency Management Deputy Director	1	1	1	0	1
Emergency Management Director	1	1	1	0	1
Public Safety Dispatcher	10.25	10.25	11	-1	10
Senior Public Safety Dispatcher	3	3	3	3	6
Totals:	16.25	16.25	17	2	19

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

EMERGENCY MANAGEMENT					

PERSONNEL SERVICES					

10022601 85105 SALARIES - REGULAR	277,476	285,097	306,302	304,733	318,633
10022601 85110 SALARIES - OVERTIME	245	777	700	831	700
10022601 85115 F.I.C.A. PAYROLL TAXES	19,981	20,601	23,432	22,126	24,375
10022601 85120 HEALTH INSURANCE	23,055	29,565	34,709	32,894	43,773
10022601 85125 LIFE INSURANCE	306	314	467	659	450
10022601 85130 DISABILITY INSURANCE	740	789	919	848	956
10022601 85145 PENSION CONTRIBUTION	16,663	18,182	19,565	19,516	20,373
10022601 85150 WORKERS COMPENSATION	1,260	1,402	184	1,066	191
10022601 85160 OTHER EMPLOYEE BENEFITS	326	234	350	176	350
10022601 85161 VEBA	2,080	2,080	2,243	2,160	2,160
TOTAL PERSONNEL SERVICES	<u>342,132</u>	<u>359,041</u>	<u>388,871</u>	<u>385,009</u>	<u>411,961</u>
OPERATING EXPENSES					

10022601 85213 CONTRACT SERVICES	13,063	12,297	13,000	13,000	13,000
10022601 85241 COMPUTER SERVICES	51,242	67,029	105,000	105,000	118,000
10022601 85290 COMMUNICATIONS SERVICES	3,816	4,010	4,000	4,000	4,500
10022601 85305 UTILITY SERVICES	9,659	9,354	10,000	10,000	10,800
10022601 85325 REPAIR & MAINT - MACH & EQUIP	15,188	5,049	6,000	6,000	6,000
10022601 85330 REPAIR & MAINT - OFF FURN &	1,585	25	1,000	1,000	1,000
10022601 85335 REPAIR & MAINT - VEHICLES	3,419	940	3,000	3,000	3,000
10022601 85405 INSURANCE PREMIUMS	2,300	2,300	2,300	2,300	2,484
10022601 85413 POSTAGE	243	251	400	400	400
10022601 85422 DUES & SUBSCRIPTIONS	704	534	700	700	700
10022601 85428 TRAVEL & TRAINING	1,178	651	2,000	2,000	2,000
10022601 85490 OTHER EXPENDITURES	—	—	200	200	200
10022601 85505 OFFICE SUPPLIES	1,263	644	1,000	1,000	1,000
10022601 85539 MISC OPERATING EQUIPMENT	3,535	—	3,000	3,000	3,000
10022601 85544 PLANNING	1,420	1,588	2,000	2,000	2,000
10022601 85590 SUPPLIES	—	—	100	100	100
TOTAL OPERATING EXPENSES	<u>108,615</u>	<u>104,672</u>	<u>153,700</u>	<u>153,700</u>	<u>168,184</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CAPITAL OUTLAY					

10022601 85615 MACHINERY AND EQUIPMENT	—	—	—	—	—
TOTAL CAPITAL OUTLAY	—	—	—	—	—

TOTAL EMERGENCY MANAGEMENT	450,747	463,713	542,571	538,709	580,145
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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

LOCAL EMERGENCY PLANNING					

OPERATING EXPENSES					

10022604 85416 ADVERTISING	57	78	110	110	110
10022604 85475 LOCAL EMERGENCY PLANNING	79	308	2,000	2,000	2,000
TOTAL OPERATING EXPENSES	<u>136</u>	<u>386</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>

TOTAL LOCAL EMERGENCY PLANNING	<u>136</u>	<u>386</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
<u>COMMUNICATION</u>					
<u>PERSONNEL SERVICES</u>					
10022605 85105 SALARIES - REGULAR	678,289	713,526	955,134	804,238	958,579
10022605 85110 SALARIES - OVERTIME	35,125	39,308	35,000	36,089	35,000
10022605 85115 F.I.C.A. PAYROLL TAXES	54,029	56,638	73,068	60,040	72,184
10022605 85120 HEALTH INSURANCE	88,876	116,197	150,270	143,815	290,143
10022605 85125 LIFE INSURANCE	1,288	1,276	2,337	2,793	2,400
10022605 85130 DISABILITY INSURANCE	1,881	1,967	2,634	2,219	2,763
10022605 85145 PENSION CONTRIBUTION	45,507	48,166	58,107	51,015	57,575
10022605 85150 WORKERS COMPENSATION	127	142	744	108	748
10022605 85160 OTHER EMPLOYEE BENEFITS	264	267	300	285	300
10022605 85161 VEBA	7,758	9,737	9,253	7,835	9,450
TOTAL PERSONNEL SERVICES	913,144	987,224	1,286,847	1,108,437	1,429,142
<u>OPERATING EXPENSES</u>					
10022605 85213 CONTRACT SERVICES	3,555	2,940	4,000	4,000	4,000
10022605 85241 COMPUTER SERVICES	—	—	—	—	25,000
10022605 85245 PRINTING & BINDING SERVICES	—	—	200	200	200
10022605 85290 OTHER PROFESSIONAL & TECH	12	152	—	—	—
10022605 85305 UTILITY SERVICES	38,661	41,130	42,000	42,000	45,360
10022605 85317 NATURAL GAS	1,074	953	1,500	1,500	1,300
10022605 85324 REPAIR & MAINT - BUILDING	10,721	12,762	20,000	20,000	20,000
10022605 85325 REPAIR & MAINT - MACH & EQU	668	244	1,700	1,700	3,000
10022605 85350 SANITATION SERVICE	26	314	360	360	360
10022605 85410 TELEPHONE	2,301	4,625	4,000	4,000	4,700
10022605 85428 TRAVEL & TRAINING	139	75	—	—	—
10022605 85490 OTHER EXPENDITURES	—	—	100	100	100
10022605 85505 OFFICE SUPPLIES	1,860	1,469	1,300	1,300	1,800
10022605 85510 CLEANING SUPPLIES	1,474	2,066	2,000	2,000	2,000
10022605 85590 OTHER GENERAL SUPPLIES	—	52	100	100	100
TOTAL OPERATING EXPENSES	60,491	66,782	77,260	77,260	107,920
TOTAL COMMUNICATION	973,635	1,054,006	1,364,107	1,185,697	1,537,062

Fund General	Department Summary	Engineering
Fund Type Public Works	Supervisor Public Works Director	33001

Description

The Engineering Division of the Public Works Department provides engineering services for Solid Waste, Streets, and Wastewater Divisions as well as other City Departments and the Downtown Parking Districts. The Division provides design engineering services for sidewalks, streets, sanitary sewer, storm water drainage, and trails; construction project management; right-of-way management; storm water management; subdivision review; surveying; and traffic engineering.

Budget Narrative

The Division will provide a combination of planning, coordination, district creation, design, right-of-way acquisition, construction management and project inspection services for projects including: the annual asphalt resurfacing and curb ramp projects, Old Potash Highway- North Road to Webb Road, North Road- NE Highway 2 to US Highway 30, North Road- Broadwell Avenue/ UPRR Grade Separation, Five Points Intersection Improvements, Eddy Street Underpass Rehabilitation, Custer Avenue Rehabilitation, Capital Avenue- Moores Creek to North Road, wetland bank development, Capital Avenue drainage, Platte Valley Industrial Park drainage, Moores Creek Drain Extension, Sidewalk Cost Share Program, and project management for various Wastewater improvements, as well as design and management of various other small projects that occur during the successive year.

Personnel

Title	2020	2021	2022	Net Change	2023
Assistant PW Director/Mngr of Engineering Services	1	1	1	0	1
CADD Operator	0	0	0	0	0
Engineering I PW	1	1	1	0	1
Engineering Technician-Public Works	3	3	3	0	3
GIS Coordinator - PW	1	1	1	0	1
Public Works Engineer	0	0	0	0	0
Seasonal Worker	0.75	0.75	0.75	0	0.75
Stormwater Technician	0	0	0	0	0
Totals:	6.75	6.75	6.75	0	6.75

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

ENGINEERING					

PERSONNEL SERVICES					

10033001 85105 SALARIES - REGULAR	506,218	510,989	545,700	550,500	559,639
10033001 85110 SALARIES - OVERTIME	8,077	905	5,100	5,100	7,500
10033001 85115 F.I.C.A. PAYROLL TAXES	36,139	36,186	40,800	39,000	42,812
10033001 85120 HEALTH INSURANCE	74,261	88,710	85,680	92,000	148,054
10033001 85125 LIFE INSURANCE	611	585	627	900	900
10033001 85130 DISABILITY INSURANCE	1,367	1,360	1,428	1,500	1,627
10033001 85145 PENSION CONTRIBUTION	30,858	32,245	34,272	35,000	34,323
10033001 85150 WORKERS COMPENSATION	755	840	857	639	336
10033001 85160 OTHER EMPLOYEE BENEFITS	343	400	510	400	500
10033001 85161VEBA	3,900	19,340	3,978	4,000	4,050
TOTAL PERSONNEL SERVICES	<u>662,529</u>	<u>691,560</u>	<u>718,952</u>	<u>729,039</u>	<u>799,741</u>
OPERATING EXPENSES					

10033001 85213 CONTRACT SERVICES	79	17,013	15,000	5,000	10,000
10033001 85241 COMPUTER SERVICES	104,970	82,362	75,000	65,000	75,000
10033001 85325 REPAIR & MAINT - MACH & EQU	2,270	3,267	2,500	3,400	3,500
10033001 85335 REPAIR & MAINT - VEHICLES	4,076	3,095	3,500	4,000	4,000
10033001 85410 TELEPHONE	91	—	2,193	2,700	2,700
10033001 85416 ADVERTISING	99	209	250	500	500
10033001 85419 LEGAL NOTICES	3,632	4,050	3,500	6,500	7,000
10033001 85422 DUES & SUBSCRIPTIONS	350	1,786	2,000	1,500	1,500
10033001 85424 LICENSE & FEES	213	—	500	500	500
10033001 85428 TRAVEL & TRAINING	1,892	1,676	10,000	2,500	5,000
10033001 85505 OFFICE SUPPLIES	3,401	4,217	3,000	3,000	3,000
10033001 85540 MISC OPERATING EQUIPMENT	639	1,216	7,500	5,000	5,000
TOTAL OPERATING EXPENSES	<u>121,712</u>	<u>118,891</u>	<u>124,943</u>	<u>99,600</u>	<u>117,700</u>
TOTAL ENGINEERING	<u><u>784,241</u></u>	<u><u>810,451</u></u>	<u><u>843,895</u></u>	<u><u>828,639</u></u>	<u><u>917,441</u></u>

Fund General	Department Summary	Administration
Fund Type Public Works	Supervisor Public Works Director	33002

Description

Provides for the administrative and management of the Public Works Department.

Budget Narrative

The Division provides administration, planning, support, and management for the Public Works Department, and develops and leads department initiatives such as the Capital Improvement Program.

Personnel

Title	2020	2021	2022	Net Change	2023
Administrative Assistant-Public Works	1	0	0	0	0
Administrative Coordinator	0	1	1	0	1
Public Works Director	1	1	1	0	1
Totals:	2	2	2	0	2

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PUBLIC WORKS ADMINISTRATION					

PERSONNEL SERVICES					

10033002 85105 SALARIES - REGULAR	211,373	224,560	230,625	230,625	243,011
10033002 85110 SALARIES - OVERTIME	15,569	7,396	8,200	8,000	8,000
10033002 85115 F.I.C.A. PAYROLL TAXES	16,595	16,964	17,425	17,425	18,590
10033002 85120 HEALTH INSURANCE	—	—	—	—	43,577
10033002 85125 LIFE INSURANCE	193	197	200	200	300
10033002 85130 DISABILITY INSURANCE	580	622	692	692	729
10033002 85145 PENSION CONTRIBUTION	13,617	14,990	15,375	15,375	15,796
10033002 85150 WORKERS COMPENSATION	26	29	31	22	146
10033002 85161 HRA-VEBA	1,560	1,560	1,560	1,560	1,620
TOTAL PERSONNEL SERVICES	<u>259,513</u>	<u>266,318</u>	<u>274,108</u>	<u>273,899</u>	<u>331,769</u>
OPERATING EXPENSES					

10033002 85213 CONTRACT SERVICES	163,301	37,742	185,000	130,000	150,000
10033002 85241 COMPUTER SERVICES	3,753	—	2,000	1,000	2,000
10033002 85410 TELEPHONE EXPENSE	128	—	480	550	550
10033002 85422 DUES & SUBSCRIPTIONS	175	180	200	100	100
10033002 85424 LICENSE & FEES	80	—	200	100	100
10033002 85428 TRAVEL & TRAINING	1,845	2,261	4,500	1,500	3,500
10033002 85505 OFFICE SUPPLIES	1,188	533	500	500	750
TOTAL OPERATING EXPENSES	<u>170,470</u>	<u>40,716</u>	<u>192,880</u>	<u>133,750</u>	<u>157,000</u>
TOTAL PUBLIC WORKS ADMINISTRATION	<u>429,983</u>	<u>307,034</u>	<u>466,988</u>	<u>407,649</u>	<u>488,769</u>

Fund General	Department Summary	Planning
Fund Type Community Environment/Leisure	Supervisor Planning Director	44001, 44002

Description

The core programs within the Planning Department provide land use planning-related services for the City and the County. This is done through participation in the Regional Planning Commission. The Regional Planning Commission functions as a unified Planning Department for Grand Island, Hall County, Wood River, Alda, Doniphan and Cairo. The Planning Department is involved with 7 key programs; Subdivision Review and Regulation; Review of Proposed Developments; Technical Advice and Interpretation of Plans and Regulations; Flood Plain Management; Land Use Planning and Zoning; Mapping and GIS; and Addressing (providing E911/ street addresses to properties.) The Department reviews and processes all development proposals and provides direct support to the public, the City Council, the Planning Commission, City staff, Hall County Board of Supervisors and staff and the small city governing bodies.

The Planning Department also provides staffing for the Community Redevelopment Authority (CRA). The CRA budget is separate from the Planning Department Budget and is not shared with Hall County.

The Community Redevelopment Authority (CRA) manages a portion of property tax funds. These funds are used for a variety of projects including: façade improvement grants, infrastructure, acquisition and demolition of substandard properties, redevelopment plans and other studies in blighted and substandard areas. The CRA has a 5 member Board that meets the 2nd Wednesday of each month. The CRA pays a portion of salary and benefits of the Planning Director and Planning Administrative Assistant.

Budget Narrative

As indicated by an Interlocal Agreement, the entire budget of the Regional Planning Commission is included in the City Budget. Hall County is billed on a monthly basis for one-half the actual monthly operating expenditures and then reimburses the City; thus, the County and City equally share the funding for the Commission pursuant to the agreement. The budget provides for a continuation of the existing service level for this Department. All fees generated by rezoning applications and the filing of preliminary or final plats for subdivisions are submitted directly to the City or County depending on whose jurisdiction the request or subdivision is located. Since the activities of the Commission are primarily administrative in nature, the majority of its Annual Budget is directly related to staff salaries and related benefits. The Commission, by its agreement, does provide to the City a fee for administrative services for central accounting, bookkeeping, and office rental. \$50.00 per month is provided from Hall County through the monthly billing for all services mentioned.

Personnel

Title	2020	2021	2022	Net Change	2023
Admin Assist-Planning	0.9	0.9	0.9	0	0.9
Planner I	0	0.62	0.62	0.38	1
Planning Director	1	1	1	0	1
Planning Technician	0.62	0	0	0	0
Totals:	2.52	2.52	2.52	0.38	2.9

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PLANNING					

PERSONNEL SERVICES					

10044001 85105 SALARIES - REGULAR	191,629	196,077	203,286	209,982	264,624
10044001 85110 SALARIES - OVERTIME	—	—	2,000	2,000	2,000
10044001 85115 F.I.C.A. PAYROLL TAXES	13,514	13,882	15,551	14,419	20,244
10044001 85120 HEALTH INSURANCE	24,569	31,556	36,436	30,896	42,696
10044001 85125 LIFE INSURANCE	216	222	326	310	375
10044001 85130 DISABILITY INSURANCE	494	525	607	544	791
10044001 85145 PENSION CONTRIBUTION	11,233	12,180	12,926	13,129	16,913
10044001 85150 WORKERS COMPENSATION	30	33	122	25	159
10044001 85160 OTHER EMPLOYEE BENEFITS	148	148	150	213	—
10044001 85161 VEBA	1,474	1,474	1,566	1,530	1,836
TOTAL PERSONNEL SERVICES	<u>243,307</u>	<u>256,097</u>	<u>272,970</u>	<u>273,048</u>	<u>349,638</u>
OPERATING EXPENSES					

10044001 85221 ADMINISTRATIVE SERVICES	1,200	1,200	1,200	1,200	1,200
10044001 85241 COMPUTER SERVICES	7,660	7,448	9,117	9,117	9,847
10044001 85245 PRINTING & BINDING SERVICES	—	—	240	240	259
10044001 85330 REPAIR & MAINT - OFF FURN &	—	—	280	280	302
10044001 85410 TELEPHONE	46	48	50	50	54
10044001 85413 POSTAGE	201	217	1,400	1,000	1,512
10044001 85419 LEGAL NOTICES	491	924	750	1,000	810
10044001 85422 DUES & SUBSCRIPTIONS	497	915	2,500	2,500	3,050
10044001 85425 BOOKS	—	—	100	100	100
10044001 85428 TRAVEL & TRAINING	3,152	1,585	4,000	4,000	4,320
10044001 85490 OTHER EXPENDITURES	—	—	150,000	150,000	—
10044001 85505 OFFICE SUPPLIES	222	913	1,500	1,500	1,500
10044001 85540 MISC OPERATING EQUIPMENT	—	93	1,500	1,500	1,500
10044001 85620 OFFICE FURNITURE & EQUIPMENT	—	254	—	—	—
TOTAL OPERATING EXPENSES	<u>13,469</u>	<u>13,597</u>	<u>172,637</u>	<u>172,487</u>	<u>24,454</u>
TOTAL PLANNING	<u>256,776</u>	<u>269,694</u>	<u>445,607</u>	<u>445,535</u>	<u>374,092</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CRA DIVISION					

PERSONNEL SERVICES					

10044002 85105 SALARIES - REGULAR	39,805	40,175	43,728	43,728	42,699
10044002 85110 SALARIES - OVERTIME	—	—	—	—	—
10044002 85115 F.I.C.A. PAYROLL TAXES	2,786	2,817	3,345	2,996	3,516
10044002 85120 HEALTH INSURANCE	5,454	7,017	8,638	6,967	8,466
10044002 85125 LIFE INSURANCE	41	42	65	59	60
10044002 85130 DISABLITY INSURANCE	103	108	131	110	138
10044002 85145 PENSION CONTRIBUTION	2,332	2,478	2,758	2,633	2,907
10044002 85150 WORKERS COMPENSATION	5	6	26	5	28
10044002 85161 HRA-VEBA	258	258	292	268	270
TOTAL PERSONNEL SERVICES	<u>50,784</u>	<u>52,901</u>	<u>58,983</u>	<u>56,766</u>	<u>58,084</u>
 TOTAL CRA DIVISION	 <u>50,784</u>	 <u>52,901</u>	 <u>58,983</u>	 <u>56,766</u>	 <u>58,084</u>

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Fund General	Department Summary	Library
Fund Type Community Environment/Leisure	Supervisor Library Director	44301

Description

The Grand Island Public Library, located at 1124 West 2nd Street in central Grand Island, is the gateway for the people of our diverse community to achieve a lifetime of learning and literacy. The Library Board is active and currently working on a new Strategic Plan to guide our long range goals. Our library is used for about 1.7 million services, resources and programs annually. Services include checkout of materials in a variety of physical and electronic formats, answering reference questions and aiding citizens in their research and daily informational needs, providing access to Internet and other electronic information services through a computer lab and various computer centers (including free wireless access), participating in the interlibrary loan program, offering community meeting rooms, operating the Abbott Sisters Research Center, Makerspace Lab, and much more. Programming services include virtual programming, children’s story hour, summer reading programs for all ages, various early childhood literacy and parent education efforts including our Early Literacy Discovery Center that serves as this community’s literacy based children’s museum, bilingual storytimes including the Humanities Nebraska Primetime Reading Programs for preschool and school-ages and their families, and year round teen and literary/cultural programming for general adult audiences. Electronic services include 24/7 services through an Internet Branch at www.gilibrary.org, and social media efforts such as Facebook, Instagram, Grand Island Library Youtube, and GITV promotions. Check out our newly renovated library that serves as not only a library but as a community center.

The library provided curbside and contactless services during Covid. Staff provided over 121 virtual programs online with over 18,000 views. During Covid hold requests, and online service numbers for databases such as Overdrive and Hoopla were on the rise. Library staff quarantined and cleaned materials. Our library was open except for 6 weeks when library staff were laid-off. Staff provided computers, limited seating, and provided most services.

Budget Narrative

The Library and staff provide many services to our community, and collaborates and partners with schools, agencies, to promote excellence. The Library's needs include getting staff numbers back to where we were prior to Covid due to more people coming to the library. We want to restore hours of service for basic operations, adding Saturday and evening hours back Tuesday-Thursday. According to the Strategic Plan, patrons want more staff, facilities, hours, availability of services such as availability to book meeting rooms, programming, policies, more materials, technology, and Makerspace.

Personnel

Title	2020	2021	2022	Net Change	2023
Custodian	1	1	1	-1	0
Librarian I & II	2	2	2	1	3
Library Assistant I & II	15	11	11	1.25	12.25
Library Director	1	1	1	0	1
Library Page	2	1	1	0.25	1.25
Library Secretary	1	1	1	0	1
Maintenance Worker I	1	1	1	1	2
Seasonal Worker	0.5	0	0	0.5	0.5
Totals:	23.5	18	18	3	21

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

LIBRARY					

PERSONNEL SERVICES					

10044301 85105 SALARIES - REGULAR	988,594	895,908	1,023,394	992,307	1,207,132
10044301 85110 SALARIES - OVERTIME	238	255	—	287	—
10044301 85115 F.I.C.A. PAYROLL TAXES	71,022	63,772	78,290	71,101	91,431
10044301 85120 HEALTH INSURANCE	116,201	162,879	199,551	173,168	252,950
10044301 85125 LIFE INSURANCE	1,439	1,466	2,492	1,942	2,550
10044301 85130 DISABILITY INSURANCE	2,139	2,233	2,826	2,515	3,145
10044301 85145 PENSION CONTRIBUTION	50,291	52,578	60,754	59,547	67,498
10044301 85150 WORKERS COMPENSATION	342	381	2,053	478	2,231
10044301 85160 OTHER EMPLOYEE BENEFITS	513	490	500	405	—
10044301 85161 VEBA	50,975	11,501	13,178	12,060	13,230
TOTAL PERSONNEL SERVICES	1,281,754	1,191,463	1,383,038	1,313,810	1,640,167

OPERATING EXPENSES					

10044301 85213 CONTRACT SERVICES	17,591	15,570	20,000	22,500	20,000
10044301 85241 COMPUTER SERVICES	34,367	28,022	35,000	35,000	40,000
10044301 85245 PRINTING & BINDING SERVICES	926	1,327	1,000	1,000	1,500
10044301 85305 UTILITY SERVICES	49,074	43,500	55,000	55,000	59,400
10044301 85317 NATURAL GAS	3,824	4,555	10,000	15,000	11,000
10044301 85319 REPAIR & MAIN-LD IMP/IRRIGA	—	—	1,000	200	1,000
10044301 85324 REPAIR & MAINT - BUILDING	28,467	16,658	20,000	20,000	21,600
10044301 85330 REPAIR & MAINT - OFF FURN &	11,795	12,865	15,000	9,000	10,000
10044301 85335 REPAIR & MAINT - VEHICLES	28	84	480	800	480
10044301 85350 SANITATION SERVICE	653	711	750	750	810
110044301 85410 TELEPHONE EXPENSE	—	—	—	—	—
10044301 85413 POSTAGE	4,039	4,762	6,000	5,000	6,480
10044301 85416 ADVERTISING	427	486	250	250	500
10044301 85422 DUES & SUBSCRIPTIONS	29,875	27,751	26,000	27,000	27,040
10044301 85425 BOOKS	70,237	102,942	95,000	95,000	109,250
10044301 85426 AV/ELECTRONIC MEDIA	108,654	114,321	108,700	108,700	118,386
10044301 85427 PERIODICALS	14,331	9,880	14,000	12,000	11,550
10044301 85428 TRAVEL & TRAINING	3,602	2,423	3,000	4,000	5,000
10044301 85453 CASH OVER & SHORT	15	48	100	100	108
10044301 85490 OTHER EXPENDITURES	2,652	1,305	1,000	18,150	1,080
10044301 85505 OFFICE SUPPLIES	29,604	25,529	51,000	51,000	52,530
10044301 85510 CLEANING SUPPLIES	2,932	630	4,000	500	4,000

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

10044301 85515 GASOLINE	410	440	500	1,000	750
10044301 85540 MISC OPERATING EQUIPMENT	8,632	—	12,279	12,279	15,000
TOTAL OPERATING EXPENSES	<u>422,135</u>	<u>413,809</u>	<u>480,059</u>	<u>494,229</u>	<u>517,464</u>
 TOTAL LIBRARY	 <u>1,703,889</u>	 <u>1,605,272</u>	 <u>1,863,097</u>	 <u>1,808,039</u>	 <u>2,157,631</u>

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Fund General	Department Summary	Parks
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44401, 44403, 44404

Description

This division of the Parks and Recreation Department is responsible for the planning, development and maintenance of parks and municipal facilities and providing advice on actions needed to enhance the quality of park facilities in the City. The Parks Division is responsible for over 503 acres of park land and open space areas as well as community facilities. These areas include, but are not limited to the following: athletic fields, playgrounds, hike/ bike trails, lakes and public facilities. This division has a supportive role in the maintenance of the aquatic facilities and recreational program facilities. The Greenhouse section is responsible for the establishment and maintenance of flowers throughout the park system.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Administrative Assistant - Parks	1	1	1	0	1
Grounds Management Crew Chief	1	1	1	0	1
Horticulturist	1	1	1	0	1
Maintenance Worker - Parks	9.58	9.58	9.58	1	10.58
Parks & Recreation Director	1	1	1	0	1
Parks Maintenance Superintendent	1	1	1	0	1
Seasonal Workers	7.24	7.24	7.24	0	7.24
Totals:	21.82	21.82	21.82	1	22.82

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PARK ADMINISTRATION					

PERSONNEL SERVICES					

10044401 85105 SALARIES - REGULAR	183,873	195,523	213,365	214,137	217,391
10044401 85110 SALARIES - OVERTIME	52	302	—	133	—
10044401 85115 F.I.C.A. PAYROLL TAXES	13,153	14,091	16,322	15,634	16,630
10044401 85120 HEALTH INSURANCE	16,383	21,047	25,058	23,743	32,541
10044401 85125 LIFE INSURANCE	189	194	312	266	300
10044401 85130 DISABILITY INSURANCE	482	532	640	569	652
10044401 85145 PENSION CONTRIBUTION	10,837	12,160	13,544	13,612	13,811
10044401 85150 WORKERS COMPENSATION	26	29	128	22	130
10044401 85160 OTHER EMPLOYEE BENEFITS	82	82	100	71	—
10044401 85161 VEBA	1,274	1,281	1,402	1,350	1,350
TOTAL PERSONNEL SERVICES	<u>226,351</u>	<u>245,241</u>	<u>270,871</u>	<u>269,537</u>	<u>282,805</u>
OPERATING EXPENSES					

10044401 85241 COMPUTER SERVICES	12,749	11,434	15,000	15,000	16,200
10044401 85335 REPAIR & MAINT - VEHICLES	819	45	500	500	540
10044401 85410 TELEPHONE	55	17	—	2,000	2,000
10044401 85422 DUES & SUBSCRIPTIONS	810	370	500	500	540
10044401 85428 TRAVEL & TRAINING	154	—	875	875	945
10044401 85505 OFFICE SUPPLIES	418	806	3,000	3,000	500
10044401 85590 OTHER GENERAL SUPPLIES	—	169	300	300	324
TOTAL OPERATING EXPENSES	<u>15,005</u>	<u>12,841</u>	<u>20,175</u>	<u>22,175</u>	<u>21,049</u>
TOTAL PARK ADMINISTRATION	<u>241,356</u>	<u>258,082</u>	<u>291,046</u>	<u>291,712</u>	<u>303,854</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PARK OPERATIONS					

PERSONNEL SERVICES					

10044403 85105 SALARIES - REGULAR	751,670	793,406	887,834	824,118	884,719
10044403 85110 SALARIES - OVERTIME	1,784	3,079	3,000	15,000	15,000
10044403 85115 F.I.C.A. PAYROLL TAXES	54,632	57,953	67,919	60,224	67,681
10044403 85120 HEALTH INSURANCE	100,715	126,496	163,159	135,517	215,498
10044403 85125 LIFE INSURANCE	1,133	1,163	1,803	1,568	1,737
10044403 85130 DISABILITY INSURANCE	1,655	1,776	2,060	1,741	2,115
10044403 85145 PENSION CONTRIBUTION	37,794	39,660	42,021	41,592	43,201
10044403 85150 WORKERS COMPENSATION	21,270	23,555	33,029	29,103	13,359
10044403 85160 OTHER EMPLOYEE BENEFITS	385	277	300	385	—
10044403 85161 VEBA	4,552	1,560	2,523	1,620	1,620
10044403 85165 UNEMPLOYMENT CONTRIBUTIONS	8,896	2,516	11,130	11,130	11,130
TOTAL PERSONNEL SERVICES	984,486	1,051,441	1,214,778	1,121,998	1,256,060

OPERATING EXPENSES					

10044403 85305 UTILITY SERVICES	137,678	179,361	180,000	185,000	195,000
10044403 85317 NATURAL GAS	5,022	4,819	7,800	8,000	8,424
10044403 85319 REPAIR & MAIN-LD IMP/IRRIGA	25,336	22,446	25,000	26,500	27,000
10044403 85324 REPAIR & MAINT - BUILDING	32,188	25,257	27,500	27,500	29,700
10044403 85325 REPAIR & MAINT - MACH & EQU	20,080	15,582	25,100	25,000	27,108
10044403 85335 REPAIR & MAINT - VEHICLES	7,440	4,858	6,000	6,000	6,480
10044403 85350 SANITATION SERVICE	7,202	10,203	11,000	11,500	11,880
10044403 85390 OTHER PROPERTY SERVICES	24,261	29,357	30,689	30,689	33,144
10044403 85410 TELEPHONE EXPENSE	—	248	492	2,500	2,600
10044403 85419 LEGAL NOTICES	95	83	100	100	108
10044403 85422 DUES & SUBSCRIPTIONS	295	750	700	700	756
10044403 85424 LICENSE & FEES	930	108	750	750	810
10044403 85428 TRAVEL & TRAINING	946	270	1,950	2,000	2,106
10044403 85505 OFFICE SUPPLIES	240	196	250	350	270
10044403 85515 GASOLINE	13,284	16,144	18,000	20,000	20,000
10044403 85520 DIESEL FUEL	14,148	18,885	22,500	24,000	24,300
10044403 85535 CHEMICAL SUPPLIES	21,316	28,337	30,000	40,000	40,000
10044403 85540 MISC OPERATING EQUIPMENT	10,616	7,776	10,750	10,750	11,610
10044403 85547 MATERIALS	4,386	6,258	7,500	10,000	8,100
10044403 85560 TREES & SHRUBS	1,980	2,000	2,000	4,000	4,000
10044403 85590 OTHER GENERAL SUPPLIES	40,593	36,055	48,925	50,500	52,839

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

10044403 85599 REFUNDS	—	—	150	150	162
TOTAL OPERATING EXPENSES	<u>368,036</u>	<u>408,993</u>	<u>457,156</u>	<u>485,989</u>	<u>506,397</u>
 TOTAL PARK OPERATIONS	 <u>1,352,522</u>	 <u>1,460,434</u>	 <u>1,671,934</u>	 <u>1,607,987</u>	 <u>1,762,457</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

GREENHOUSE					

PERSONNEL SERVICES					

10044404 85105 SALARIES - REGULAR	75,372	75,571	77,641	77,887	76,978
10044404 85110 SALARIES - OVERTIME	192	250	—	118	—
10044404 85115 F.I.C.A. PAYROLL TAXES	4,871	4,956	5,940	5,178	5,889
10044404 85120 HEALTH INSURANCE	18,267	23,187	27,256	25,849	35,111
10044404 85125 LIFE INSURANCE	105	105	156	146	150
10044404 85130 DISABILITY INSURANCE	201	209	233	207	231
10044404 85145 PENSION CONTRIBUTION	4,534	4,549	4,658	4,678	4,619
10044404 85150 WORKERS COMPENSATION	13,291	1,226	1,359	932	1,347
10044404 85160 OTHER EMPLOYEE BENEFITS	44	44	50	44	—
TOTAL PERSONNEL SERVICES	<u>116,877</u>	<u>110,097</u>	<u>117,293</u>	<u>115,039</u>	<u>124,325</u>
OPERATING EXPENSES					

10044404 85305 UTILITY SERVICES	3,523	3,259	4,030	3,500	3,500
10044404 85317 NATURAL GAS	1,781	2,013	3,300	4,100	4,100
10044404 85324 REPAIR & MAINT - BUILDING	987	1,642	2,000	1,000	1,000
10044404 85325 REPAIR & MAINT - MACH & EQU	—	—	200	200	216
10044404 85335 REPAIR & MAINT - VEHICLES	408	776	800	500	500
10044404 85410 TELEPHONE EXPENSE	—	—	—	250	250
10044404 85428 TRAVEL & TRAINING	80	—	—	—	—
10044404 85515 GASOLINE	281	351	600	600	648
10044404 85535 CHEMICAL SUPPLIES	559	550	750	1,050	1,050
10044404 85540 MISC OPERATING EQUIPMENT	629	36	600	600	648
10044404 85547 MATERIALS	1,850	1,081	1,250	3,150	3,150
10044404 85590 OTHER GENERAL SUPPLIES	3,646	4,247	4,100	4,100	4,428
TOTAL OPERATING EXPENSES	<u>13,744</u>	<u>13,955</u>	<u>17,630</u>	<u>19,050</u>	<u>19,490</u>
TOTAL GREENHOUSE	<u>130,621</u>	<u>124,052</u>	<u>134,923</u>	<u>134,089</u>	<u>143,815</u>

Fund General	Department Summary	Cemetery
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44405

Description

The Grand Island Cemetery is a 90-acre tract located in west Grand Island. Records indicate the Cemetery was established in the late 1860's. The division is responsible for the maintenance, upkeep of the land, facilities, and for over 160 interments annually.

Budget Narrative

The proposed budget includes \$40,000 of property services to maintain the Veteran's Home Cemetery.

Personnel

Title	2020	2021	2022	Net Change	2023
Cemetery Superintendent	1	1	1	0	1
Grounds Management Crew Chief	1	1	1	0	1
Maintenance Worker - Cemetery	3	3	3	0	3
Maintenance Worker - Cemetery - Part time	0	0.7	0.7	0	0.7
Seasonal Worker	2.43	1.73	1.73	0	1.73
Totals:	7.43	7.43	7.43	0	7.43

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CEMETERY					

PERSONNEL SERVICES					

10044405 85105 SALARIES - REGULAR	358,191	342,537	377,957	360,285	392,284
10044405 85110 SALARIES - OVERTIME	3,440	5,877	4,600	7,361	5,000
10044405 85115 F.I.C.A. PAYROLL TAXES	25,390	24,066	28,914	25,398	30,010
10044405 85120 HEALTH INSURANCE	53,774	76,842	90,284	76,654	100,963
10044405 85125 LIFE INSURANCE	448	511	779	706	750
10044405 85130 DISABILITY INSURANCE	765	831	962	861	986
10044405 85145 PENSION CONTRIBUTION	18,730	18,980	20,034	20,619	20,528
10044405 85150 WORKERS COMPENSATION	2,997	3,335	6,409	16,982	6,460
10044405 85160 OTHER EMPLOYEE BENEFITS	241	241	250	268	—
10044405 85161 VEBA	1,560	1,560	1,682	1,620	1,620
TOTAL PERSONNEL SERVICES	<u>465,536</u>	<u>474,780</u>	<u>531,871</u>	<u>510,754</u>	<u>558,601</u>

OPERATING EXPENSES					

10044405 85230 COLUMBARIUM ENGRAVING	400	800	—	900	900
10044405 85305 UTILITY SERVICES	9,816	13,420	13,000	15,000	13,500
10044405 85317 NATURAL GAS	931	760	1,450	2,400	2,500
10044405 85324 REPAIR & MAINT - BUILDING	2,258	2,008	17,350	12,380	17,350
10044405 85325 REPAIR & MAINT - MACH & EQU	20,351	20,216	20,500	20,500	20,500
10044405 85335 REPAIR & MAINT - VEHICLES	10,707	18,520	15,700	16,500	22,000
10044405 85350 SANITATION SERVICE	594	744	1,500	1,500	1,620
10044405 85390 OTHER PROPERTY SERVICES	29,479	29,902	40,500	40,500	70,000
10044405 85410 TELEPHONE EXPENSE	—	—	—	500	550
10044405 85419 LEGAL NOTICES	—	—	225	200	200
10044405 85428 TRAVEL & TRAINING	—	31	1,000	—	500
10044405 85465 UNINSURED LOSS	1,792	—	500	1,200	1,000
10044405 85505 OFFICE SUPPLIES	396	581	385	700	700
10044405 85535 CHEMICAL SUPPLIES	6,810	4,003	4,750	4,750	5,000
10044405 85540 SMALL TOOLS & PARTS	2,781	3,526	4,000	4,000	4,000
10044405 85547 MATERIALS	2,411	2,204	3,500	3,500	3,780
10044405 85590 SUPPLIES	5,152	4,976	5,200	5,200	5,616
TOTAL OPERATING EXPENSES	<u>93,878</u>	<u>101,691</u>	<u>129,560</u>	<u>129,730</u>	<u>169,716</u>

TOTAL CEMETERY	<u>559,414</u>	<u>576,471</u>	<u>661,431</u>	<u>640,484</u>	<u>728,317</u>

Fund General	Department Summary	Recreation
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44501, 44508, 44510, 44511, 44513, 44514, 44517, 44518

Description

The Recreation Division of the Parks and Recreation Department is responsible for providing a wide range of leisure activities for adult and youth. These activities include organized leagues, recreation activities and special events. Recreational activities include, but are not limited to the following: volleyball, basketball, flag football, children’s theater, band concerts and various playground and craft programs.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Recreation Coordinator	1.6	1.6	1.6	0	1.6
Recreation Superintendent	1	1	1	0	1
Seasonal Worker	5.133	5.133	5.133	0.1481	5.2811
Sporting Events Coordinator	0	0	0	1	1
Totals:	7.733	7.733	7.733	1.1481	8.8811

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

RECREATION					

PERSONNEL SERVICES					

10044501 85105 SALARIES - REGULAR	116,724	124,096	133,057	134,923	202,876
10044501 85115 F.I.C.A. PAYROLL TAXES	8,539	9,317	10,179	10,182	15,520
10044501 85120 HEALTH INSURANCE	4,725	3,831	4,325	4,266	40,713
10044501 85125 LIFE INSURANCE	134	139	231	180	375
10044501 85130 DISABILITY INSURANCE	303	342	399	358	609
10044501 85145 PENSION CONTRIBUTION	6,963	7,976	8,649	8,726	13,187
10044501 85150 WORKERS COMPENSATION	58	65	80	49	122
10044501 85160 OTHER EMPLOYEE BENEFITS	71	98	100	98	—
10044501 85161 VEBA	1,103	1,170	1,246	1,215	2,025
TOTAL PERSONNEL SERVICES	<u>138,620</u>	<u>147,034</u>	<u>158,266</u>	<u>159,997</u>	<u>275,427</u>
OPERATING EXPENSES					

10044501 85335 REPAIR & MAINT - VEHICLES	1,312	232	1,000	1,000	1,080
10044501 85410 TELEPHONE EXPENSE	—	—	1,475	1,475	1,593
10044501 85416 ADVERTISING	4,921	7,782	10,000	10,000	14,000
10044501 85422 DUES & SUBSCRIPTIONS	—	270	300	300	324
10044501 85428 TRAVEL & TRAINING	2,858	160	1,900	1,900	2,052
10044501 85490 OTHER EXPENDITURES	—	42	500	500	540
10044501 85505 OFFICE SUPPLIES	109	83	300	300	324
10044501 85515 GASOLINE	104	255	500	500	540
10044501 85590 OTHER GENERAL SUPPLIES	60	42	150	150	162
TOTAL OPERATING EXPENSES	<u>9,364</u>	<u>8,866</u>	<u>16,125</u>	<u>16,125</u>	<u>20,615</u>
TOTAL RECREATION	<u>147,984</u>	<u>155,900</u>	<u>174,391</u>	<u>176,122</u>	<u>296,042</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PLAYGROUND					

PERSONNEL SERVICES					

10044508 85105 SALARIES - REGULAR	—	19,822	19,240	19,240	40,736
10044508 85115 F.I.C.A. PAYROLL TAXES	—	1,516	1,472	1,472	3,117
10044508 85150 WORKERS COMPENSATION	62	69	335	335	659
TOTAL PERSONNEL SERVICES	<u>62</u>	<u>21,407</u>	<u>21,047</u>	<u>21,047</u>	<u>44,512</u>
OPERATING EXPENSES					

10044508 85428 TRAVEL & TRAINING	—	170	275	275	297
10044508 85490 OTHER EXPENDITURES	588	5,677	8,240	8,240	20,697
10044508 85599 REFUNDS	—	—	150	150	270
TOTAL OPERATING EXPENSES	<u>588</u>	<u>5,847</u>	<u>8,665</u>	<u>8,665</u>	<u>21,264</u>
TOTAL PLAYGROUND	<u>650</u>	<u>27,254</u>	<u>29,712</u>	<u>29,712</u>	<u>65,776</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

MUNICIPAL BAND CONCERTS					

OPERATING EXPENSES					

10044510 85490 OTHER EXPENDITURES	—	3,250	3,811	3,811	—
TOTAL OPERATING EXPENSES	—	3,250	3,811	3,811	—

TOTAL MUNICIPAL BAND CONCERTS	—	3,250	3,811	3,811	—
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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CHILDREN'S THEATRE					

PERSONNEL SERVICES					

10044511 85105 SALARIES - REGULAR	—	—	3,500	3,500	—
10044511 85115 F.I.C.A. PAYROLL TAXES	—	—	268	268	—
10044511 85150 WORKERS COMPENSATION	2	2	11	11	—
TOTAL PERSONNEL SERVICES	<u>2</u>	<u>2</u>	<u>3,779</u>	<u>3,779</u>	<u>—</u>
OPERATING EXPENSES					

10044511 85490 OTHER EXPENDITURES	—	290	625	625	—
TOTAL OPERATING EXPENSES	<u>—</u>	<u>290</u>	<u>625</u>	<u>625</u>	<u>—</u>
TOTAL CHILDREN'S THEATRE	<u>2</u>	<u>292</u>	<u>4,404</u>	<u>4,404</u>	<u>—</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

FLAG FOOTBALL					

PERSONNEL SERVICES					

10044513 85105 SALARIES - REGULAR	—	—	—	—	—
10044513 85150 WORKERS COMPENSATION	2	2	—	—	—
TOTAL PERSONNEL SERVICES	<u>2</u>	<u>2</u>	<u>—</u>	<u>—</u>	<u>—</u>
OPERATING EXPENSES					

1044513 85213 CONTRACT SERVICES	528	540	1,500	1,000	—
10044513 85490 OTHER EXPENDITURES	132	—	625	625	—
10044513 85599 REFUNDS	—	—	100	100	—
TOTAL OPERATING EXPENSES	<u>660</u>	<u>540</u>	<u>2,225</u>	<u>1,725</u>	<u>—</u>

TOTAL FLAG FOOTBALL	<u>662</u>	<u>542</u>	<u>2,225</u>	<u>1,725</u>	<u>—</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

YOUTH TRACK MEET					

PERSONNEL SERVICES					

10044514 85150 WORKERS COMPENSATION	1	1	—	—	—
TOTAL PERSONNEL SERVICES	1	1	—	—	—

OPERATING EXPENSES					

10044514 85490 OTHER EXPENDITURES	—	108	215	215	—
TOTAL OPERATING EXPENSES	—	108	215	215	—

TOTAL YOUTH TRACK MEET	1	109	215	215	—
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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

STOLLEY PARK RAILWAY					

PERSONNEL SERVICES					

10044517 85105 SALARIES - REGULAR	7,039	14,757	11,640	11,640	22,814
10044517 85115 F.I.C.A. PAYROLL TAXES	539	1,129	890	890	1,745
10044517 85150 WORKERS COMPENSATION	52	58	203	203	397
TOTAL PERSONNEL SERVICES	<u>7,630</u>	<u>15,944</u>	<u>12,733</u>	<u>12,733</u>	<u>24,956</u>
OPERATING EXPENSES					

10044517 85324 REPAIR & MAINT - BUILDING	11	25	250	250	1,250
10044517 85325 REPAIR & MAINT - MACH & EQU	704	3,691	4,250	4,250	4,590
10044517 85410 TELEPHONE EXPENSE	—	—	480	480	518
10044517 85416 ADVERTISING	—	—	150	150	162
10044517 85424 LICENSE & FEES	62	600	600	600	648
10044517 85453 CASH OVER & SHORT	—	—	50	50	50
10044517 85490 OTHER EXPENDITURES	395	890	700	700	756
10044517 85510 CLEANING SUPPLIES	—	—	100	100	108
10044517 85515 GASOLINE	42	623	1,400	1,400	1,512
10044517 85545 CONCESSION SUPPLIES	—	—	200	200	216
10044517 85547 FOOD & BEVERAGES	224	1,652	2,884	2,884	3,115
10044517 85590 OTHER GENERAL SUPPLIES	312	1,318	500	500	540
TOTAL OPERATING EXPENSES	<u>1,750</u>	<u>8,799</u>	<u>11,564</u>	<u>11,564</u>	<u>13,465</u>
TOTAL STOLLEY PARK RAILWAY	<u>9,380</u>	<u>24,743</u>	<u>24,297</u>	<u>24,297</u>	<u>38,421</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

FIELDHOUSE					

PERSONNEL SERVICES					

10044518 85105 SALARIES - REGULAR	99,630	94,752	150,681	128,847	136,453
10044518 85115 F.I.C.A. PAYROLL TAXES	7,356	7,004	11,527	9,611	10,439
10044518 85120 HEALTH INSURANCE	5,942	8,430	9,625	9,385	12,324
10044518 85125 LIFE INSURANCE	92	102	167	132	165
10044518 85130 DISABILITY INSURANCE	140	169	195	182	226
10044518 85145 PENSION CONTRIBUTION	3,540	3,928	4,226	4,418	4,900
10044518 85150 WORKERS COMPENSATION	142	158	313	120	241
10044518 85161 HRA-VEBA	775	858	901	891	891
TOTAL PERSONNEL SERVICES	117,617	115,401	177,635	153,586	165,639
OPERATING EXPENSES					

10044518 85213 CONTRACT SERVICES	11,300	8,688	14,400	14,400	15,552
10044518 85305 UTILITY SERVICES	23,178	24,732	27,000	27,000	29,160
10044518 85317 NATURAL GAS	7,964	10,948	10,000	13,000	10,800
10044518 85324 REPAIR & MAINT - BUILDING	26,312	7,167	22,660	18,000	24,473
10044518 85325 REPAIR & MAINT - MACH & EQU	119	1,260	1,575	500	1,701
10044518 85350 SANITATION SERVICE	484	832	925	925	999
10044518 85410 TELEPHONE EXPENSE	—	—	—	1,750	1,750
10044518 85416 ADVERTISING	99	—	—	—	—
10044518 85428 TRAVEL & TRAINING	1,255	—	1,000	—	1,080
10044518 85453 CASH OVER & SHORT	9	—	50	50	50
10044518 85490 OTHER EXPENDITURES	3,421	2,383	3,708	3,708	4,005
10044518 85510 CLEANING SUPPLIES	33	326	750	750	810
10044518 85547 PROGRAM EXPENSES	21,104	9,014	30,450	30,450	32,886
10044518 85590 OTHER GENERAL SUPPLIES	7,750	4,683	9,270	9,270	10,012
10044518 85599 REFUNDS	—	—	500	500	540
TOTAL OPERATING EXPENSES	103,028	70,033	122,288	120,303	133,818
TOTAL FIELDHOUSE	220,645	185,434	299,923	273,889	299,457

Fund General	Department Summary	Aquatics
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44525, 44526

Description

The Aquatics Division of the Parks and Recreation Department provides recreational services in the form of aquatic programming through the operation of two swimming facilities, including one conventional pool (Lincoln) and one water park (Island Oasis). The division offers open swimming, swim lessons, equipment rental, food and beverage sales and special programming. The division offers season passes or a daily fee. The pools are seasonal operations. Both facilities are open from Memorial Day weekend until school begins in mid-August. Island Oasis offers innovative features including water slides, wave pool, lazy river, crossing activities, bubblers and fountains, sand play areas, grassy areas and sand volleyball. Specialized training for all lifeguards is required.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Maintenance Worker	0.42	0.42	0.42	0	0.42
Recreation Coordinator	0.4	0.4	0.4	0	0.4
Seasonal Worker	18	18	18	(0.1481)	17.8519
Totals:	18.82	18.82	18.82	-0.1481	18.6719

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

WATER PARK					

PERSONNEL SERVICES					

10044525 85105 SALARIES - REGULAR	27,417	258,672	441,200	441,200	422,861
10044525 85115 F.I.C.A. PAYROLL TAXES	1,971	19,734	33,752	33,752	32,349
10044525 85120 HEALTH INSURANCE	5,126	2,299	13,509	13,509	3,361
10044525 85125 LIFE INSURANCE	47	54	113	113	45
10044525 85130 DISABILITY INSURANCE	62	77	115	115	60
10044525 85140 CLOTHING ALLOWANCE	1,529	4,402	—	—	—
10044525 85145 PENSION CONTRIBUTION	1,612	1,954	2,383	2,383	1,292
10044525 85150 WORKERS COMPENSATION	869	967	1,604	1,604	1,301
10044525 85161 HRA-VEBA	653	234	253	253	243
TOTAL PERSONNEL SERVICES	39,286	288,393	492,929	492,929	461,512
OPERATING EXPENSES					

10044525 85208 LIFEGUARD TRAINING	378	3,269	2,000	2,000	2,160
10044525 85305 UTILITY SERVICES	7,802	31,206	37,000	37,000	39,960
10044525 85317 NATURAL GAS	1,525	3,509	5,000	5,000	5,400
10044525 85319 REPAIR & MAIN-LD IMP/IRRIGA	224	1,895	200	400	216
10044525 85324 REPAIR & MAINT - BUILDING	24,846	41,290	120,000	110,000	65,000
10044525 85325 REPAIR & MAINT - MACH & EQU	39,934	8,282	25,000	25,000	27,000
10044525 85340 RENT	—	917	700	700	756
10044525 85350 SANITATION SERVICE	115	349	750	750	810
10044525 85405 INSURANCE PREMIUMS	43,771	47,519	52,000	52,000	56,160
10044525 85416 ADVERTISING	10,385	8,154	8,240	8,240	8,899
10044525 85422 DUES & SUBSCRIPTIONS	200	300	400	400	432
10044525 85424 LICENSE & FEES	236	—	500	500	540
10044525 85428 TRAVEL & TRAINING	1,181	1,875	1,500	1,500	1,620
10044525 85447 MERCHANDISE MATERIAL EXPENS	—	1,561	6,165	6,165	6,658
10044525 85453 CASH OVER & SHORT	—	86	400	400	400
10044525 85490 OTHER EXPENDITURES	-57	8,272	6,400	6,400	6,912
10044525 85505 OFFICE SUPPLIES	—	—	200	200	216
10044525 85510 CLEANING SUPPLIES	—	52	275	275	297
10044525 85515 GASOLINE	535	785	500	500	540
10044525 85535 CHEMICAL SUPPLIES	325	11,796	16,000	16,000	20,000
10044525 85540 MISC OPERATING EQUIPMENT	90	329	1,000	1,000	1,080
10044525 85545 CONCESSION SUPPLIES	—	775	400	400	432
10044525 85547 FOOD & BEVERAGES	—	43,793	40,000	40,000	43,200

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
10044525 85590 OTHER GENERAL SUPPLIES	2,272	9,594	10,000	10,000	10,800
10044525 85599 REFUNDS	—	—	550	550	594
TOTAL OPERATING EXPENSES	<u>133,762</u>	<u>225,608</u>	<u>335,180</u>	<u>326,380</u>	<u>301,082</u>
 TOTAL WATER PARK	 <u>173,048</u>	 <u>514,001</u>	 <u>828,109</u>	 <u>819,309</u>	 <u>762,594</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

LINCOLN POOL					

PERSONNEL SERVICES					

10044526 85105 SALARIES - REGULAR	37,413	44,145	13,277	13,277	19,875
10044526 85115 F.I.C.A. PAYROLL TAXES	2,846	3,359	1,016	1,016	1,520
10044526 85120 HEALTH INSURANCE	563	766	976	976	1,120
10044526 85125 LIFE INSURANCE	8	9	17	17	15
10044526 85130 DISABILITY INSURANCE	13	16	20	20	20
10044526 85145 PENSION CONTRIBUTION	295	361	425	425	431
10044526 85150 WORKERS COMPENSATION	110	123	25	25	46
10044526 85161 HRA-VEBA	74	78	91	91	81
TOTAL PERSONNEL SERVICES	<u>41,322</u>	<u>48,857</u>	<u>15,847</u>	<u>15,847</u>	<u>23,108</u>
OPERATING EXPENSES					

10044526 85305 UTILITY SERVICES	7,056	10,171	11,700	11,700	12,636
10044526 85324 REPAIR & MAINT - BUILDING	930	1,919	2,500	2,500	45,000
10044526 85325 REPAIR & MAINT - MACH & EQU	230	982	2,500	2,500	2,700
10044526 85410 TELEPHONE	—	—	480	480	518
10044526 85424 LICENSE & FEES	288	174	200	200	216
10044526 85453 CASH OVER & SHORT	—	-92	25	25	25
10044526 85490 OTHER EXPENDITURES	687	805	500	500	540
10044526 85505 OFFICE SUPPLIES	7	—	—	—	—
10044526 85535 CHEMICAL SUPPLIES	2,566	3,226	3,500	3,500	4,375
10044526 85590 OTHER GENERAL SUPPLIES	1,702	465	2,500	2,500	2,700
10044526 85599 REFUNDS	—	—	250	250	250
TOTAL OPERATING EXPENSES	<u>13,466</u>	<u>17,650</u>	<u>24,155</u>	<u>24,155</u>	<u>68,960</u>
TOTAL LINCOLN POOL	<u>54,788</u>	<u>66,507</u>	<u>40,002</u>	<u>40,002</u>	<u>92,068</u>

Fund General	Department Summary	Heartland Public Shooting Park
Fund Type Community Environment/Leisure	Supervisor Parks and Recreation Director	44801

Description

The Heartland Public Shooting Park (HPSP) consists of 420 acres of land. Improvements to the site include six skeet ranges, eight trap ranges, a ten station sporting clays course, bunker trap, rifle and pistol ranges, a seven acre lake, RV campground and archery venue. The facility has been developed using private funds along with city dollars. HPSP host numerous regional and national shooting sports events which includes the National 4H Championships, Zombies in the Heartland, USPSA Area 3 Championships, and more. Volunteers play a major role in the operation of the facility. HPSP has become a major positive economic impacting attraction for the Grand Island area.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Customer Service Representative-PT	0.75	0.75	0.75	0	0.75
Seasonal Workers	1.25	1.25	1.25	0	1.25
Shooting Range Operator	2	2	2	0	2
Shooting Range Superintendent	1	1	1	0	1
Totals:	5	5	5	0	5

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

HEARTLAND PUBLIC SHOOTING PARK					

PERSONNEL SERVICES					

10044801 85105 SALARIES - REGULAR	201,947	246,199	282,198	269,874	313,930
10044801 85110 SALARIES - OVERTIME	5,620	6,947	4,000	3,730	4,000
10044801 85115 F.I.C.A. PAYROLL TAXES	14,876	18,381	21,588	20,041	24,015
10044801 85120 HEALTH INSURANCE	18,980	27,345	31,865	24,393	32,738
10044801 85125 LIFE INSURANCE	221	302	467	391	450
10044801 85130 DISABILITY INSURANCE	422	574	673	597	715
10044801 85145 PENSION CONTRIBUTION	10,603	13,269	13,965	14,202	14,861
10044801 85150 WORKERS COMPENSATION	183	203	903	235	1,005
10044801 85160 OTHER EMPLOYEE BENEFITS	169	142	150	115	—
10044801 85161 HRA-VEBA	1,416	1,820	1,820	1,890	1,890
10044801 85165 UNEMPLOYMENT CONTRIBUTIONS	130	—	—	—	—
TOTAL PERSONNEL SERVICES	254,567	315,182	357,629	335,468	393,604

OPERATING EXPENSES					

10044801 85208 CONSULTING SERVICES	—	—	—	—	—
10044801 85213 CONTRACT SERVICES	1,750	—	—	—	—
10044801 85215 SHELLS	—	22,888	15,000	—	10,000
10044801 85216 TARGETS	48,336	69,317	95,370	90,000	100,000
10044801 85217 EVENT MERCHANDISE-EXPENSES	11,333	33,956	24,000	30,000	36,000
10044801 85219 MISCELLANEOUS MERCHANDISE	1,119	1,999	4,000	4,000	4,320
10044801 85241 COMPUTER SERVICES	780	1,002	800	875	864
10044801 85245 PRINTING & BINDING SERVICES	—	—	100	750	108
10044801 85291 DONATION EXPENDITURES	6,319	5,814	—	—	—
10044801 85305 UTILITY SERVICES	18,774	16,715	26,000	24,000	28,080
10044801 85317 PROPANE	1,178	1,584	1,500	1,750	1,620
10044801 85319 REPAIR & MAIN-LAND IMP/IRRI	5,783	1,114	51,500	28,000	25,000
10044801 85324 REPAIR & MAINT - BUILDING	929	4,906	5,000	3,000	5,400
10044801 85325 REPAIR & MAINT - MACH & EQU	9,746	14,047	16,000	16,000	17,280
10044801 85335 REPAIR & MAINT - VEHICLES	4,427	5,709	3,300	4,500	3,564
10044801 85350 SANITATION SERVICE	6,349	13,758	12,000	13,500	14,000
10044801 85354 STREET RESURFACING	—	—	—	—	—
10044801 85410 TELEPHONE EXPENSE	—	—	552	2,000	596
10044801 85416 ADVERTISING	1,313	700	2,000	1,000	3,000
10044801 85422 DUES & SUBSCRIPTIONS	315	303	875	400	945
10044801 85424 LICENSE & FEES	381	479	1,250	500	1,350

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

10044801 85428 TRAVEL & TRAINING	1,293	-460	1,575	500	1,701
10044801 85453 CASH OVER & SHORT	—	—	50	50	50
10044801 85490 OTHER EXPENDITURES	9,957	5,429	8,750	7,500	9,450
10044801 85505 OFFICE SUPPLIES	574	949	1,000	1,500	1,080
10044801 85515 GASOLINE	3,347	4,831	9,840	9,000	10,627
10044801 85520 DIESEL FUEL	804	1,220	3,360	3,000	3,629
10044801 85540 MISC OPERATING EQUIPMENT	—	—	1,000	8,000	1,080
10044801 85547 MATERIALS	3,189	165	2,575	1,000	2,781
10044801 85590 OTHER GENERAL SUPPLIES	13,879	18,194	30,000	21,000	25,000
TOTAL OPERATING EXPENSES	<u>151,875</u>	<u>224,619</u>	<u>317,397</u>	<u>271,825</u>	<u>307,525</u>
 CAPITAL OUTLAY					

10044801 85608 LAND IMPROVEMENTS	—	—	—	—	—
TOTAL CAPITAL OUTLAY	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
 TOTAL HEARTLAND PUBLIC SHOOTING PARK	<u>406,442</u>	<u>539,801</u>	<u>675,026</u>	<u>607,293</u>	<u>701,129</u>

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Fund General	Department Summary	Jackrabbit Run Golf Course
Fund Type Golf Course	Supervisor Parks and Recreation Director	44901

Description

Jackrabbit Run Golf Course is a 175-acre, 18-hole championship course that is located northeast of Grand Island or east of the airport. The pro-shop is operated by a Golf Professional under a contract with the City. The course provides approximately 25,000 rounds of golf each year.

Personnel

Title	2020	2021	2022	Net Change	2023
Golf Course Superintendent	1	1	0	0	0
Maintenance Worker II - Golf	1	1	0	0	0
Seasonal Worker	2.5	2.5	0	0	0
Turf Management Specialist	1	1	0	0	0
Totals:	5.5	5.5	0	0	0

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

JACKRABBIT RUN GOLF COURSE					

PERSONNEL SERVICES					

10044901 85105 SALARIES - REGULAR	240,124	116,656	—	—	—
10044901 85110 SALARIES - OVERTIME	278	9	—	—	—
10044901 85115 F.I.C.A. PAYROLL TAXES	17,103	8,587	—	—	—
10044901 85120 HEALTH INSURANCE	36,162	9,360	—	—	—
10044901 85125 LIFE INSURANCE	309	79	—	—	—
10044901 85130 DISABILITY INSURANCE	555	139	—	—	—
10044901 85145 PENSION CONTRIBUTION	12,505	7,137	—	—	—
10044901 85150 WORKERS COMPENSATION	498	554	—	—	—
10044901 85160 OTHER EMPLOYEE BENEFITS	98	69	—	—	—
10044901 85161 HRA-VEBA	2,366	23,246	—	—	—
TOTAL PERSONNEL SERVICES	309,998	165,836	—	—	—

OPERATING EXPENSES					

10044901 85211 COMMISSIONS	191,849	43,640	—	—	—
10044901 85245 PRINTING & BINDING SERVICES	—	—	—	—	—
10044901 85305 UTILITY SERVICES	20,941	8,487	—	—	—
10044901 85317 NATURAL GAS	3,137	398	—	—	—
10044901 85319 REPAIR & MAIN-LAND IMP/IRRI	7,723	148	—	—	—
10044901 85324 REPAIR & MAINT - BUILDING	4,936	492	—	—	—
10044901 85325 REPAIR & MAINT - MACH & EQU	25,184	1,978	—	—	—
10044901 85340 RENT	23,750	—	—	—	—
10044901 85350 SANITATION SERVICE	308	116	—	—	—
10044901 85416 ADVERTISING	500	—	—	—	—
10044901 85422 DUES & SUBSCRIPTIONS	525	—	—	—	—
10044901 85424 LICENSE & FEES	390	410	—	—	—
10044901 85428 TRAVEL & TRAINING	470	—	—	—	—
10044901 85490 OTHER EXPENDITURES	17,667	3,265	100,000	100,000	100,000
10044901 85505 OFFICE SUPPLIES	534	31	—	—	—
10044901 85510 CLEANING SUPPLIES	925	—	—	—	—
10044901 85515 GASOLINE	8,458	990	—	—	—
10044901 85520 DIESEL FUEL	3,165	696	—	—	—
10044901 85535 CHEMICAL SUPPLIES	20,592	61	—	—	—
10044901 85540 SMALL TOOLS & PARTS	29,343	162	—	—	—
10044901 85547 MATERIALS	4,832	2,949	—	—	—
10044901 85560 TREES & SHRUBS	6,000	—	—	—	—

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

10044901 85590 SUPPLIES	344	5,819	—	—	—
10044901 85905 SALES TAX	41,660	56,258	—	—	50,000
TOTAL OPERATING EXPENSES	<u>413,233</u>	<u>125,900</u>	<u>100,000</u>	<u>100,000</u>	<u>150,000</u>
 TOTAL JACKRABBIT RUN GOLF COURSE	 <u>723,231</u>	 <u>291,736</u>	 <u>100,000</u>	 <u>100,000</u>	 <u>150,000</u>

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Fund General	Department Summary	Non-Departmental
Fund Type Other	Supervisor Finance Director	55001, 55002

Description

This division provides for general government operating costs that are not specifically attributable to any one department or budget division. The purpose is to provide for other general costs that are attributable to numerous departments or those inefficient to allocate. Unallocated expenses such as postage, municipal dues, Information Technology department computer charges and telephone trunk line charges are allocated across city departments based upon the number of employees in each department allocation. Property tax collection fees paid to Hall County and remittance of sales tax revenues due to the state will remain in this division. The non-departmental revenue includes property tax, unrestricted sales tax, municipal equalization funds, select occupation taxes and administrative fees for general fund support. Department specific revenue is listed under the respective department.

Budget Narrative

The non-departmental division provides for the annual contribution to the Central District Health Department. Multi-departmental expenses are also paid out of the non-departmental division. An annual contingency amount is set aside for unanticipated department expenditures during the fiscal year.

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

NON-DEPARTMENTAL					

OPERATING EXPENSES					

10055001 85150 WORKERS COMPENSATION	—	—	—	—	—
10055001 85209 COLLECTION SERVICES	119,343	114,159	128,667	128,667	138,960
10055001 85213 CONTRACT SERVICES	145,635	55,657	110,000	10,000	243,800
10055001 85214 HUMANE SOCIETY CONTRACT	370,893	387,802	388,500	388,500	407,925
10055001 85241 COMPUTER SERVICES	567,176	582,833	696,818	696,818	752,563
10055001 85245 PRINTING & BINDING SERVICES	—	—	—	—	—
10055001 85405 INSURANCE PREMIUMS	146,618	157,905	146,404	146,404	158,117
10055001 85409 VOLUNTEER EXPENSE	3,789	7,490	8,000	8,000	9,500
10055001 85410 TELEPHONE	70,072	68,496	42,000	1,000	1,000
10055001 85412 HEALTH DEPARTMENT	114,049	114,085	114,085	114,085	125,450
10055001 85453 CASH OVER & SHORT	206	84	—	—	—
10055001 85490 OTHER EXPENDITURES	900	5,484	6,000	6,000	6,480
10055001 85505 OFFICE SUPPLIES	10,141	11,974	20,000	20,000	20,000
10055001 85905 SALES TAX	32,935	55,561	70,000	70,000	75,600
TOTAL OPERATING EXPENSES	<u>1,581,757</u>	<u>1,561,530</u>	<u>1,730,474</u>	<u>1,589,474</u>	<u>1,939,395</u>
TOTAL NON-DEPARTMENTAL	<u>1,581,757</u>	<u>1,561,530</u>	<u>1,730,474</u>	<u>1,589,474</u>	<u>1,939,395</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

GENERAL FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
----- CONTINGENCY -----					
OPERATING EXPENSES -----					
10055002 85213 CONTRACT SERVICES	—	—	60,000	60,000	4,646,940
TOTAL OPERATING EXPENSES	—	—	60,000	60,000	4,646,940
TOTAL CONTINGENCY	—	—	60,000	60,000	4,646,940
TOTAL EXPENSES	1,581,757	1,561,530	1,790,474	1,649,474	2,014,395

DRAFT

City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Permanent Fund

PERMANENT FUNDS SUMMARY

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	923,871	990,699	1,061,199	1,064,577	1,095,077
Revenue	71,804	78,824	35,500	35,500	35,500
Transfers In	—	—	—	—	—
Total Resources Available	<u>995,675</u>	<u>1,069,523</u>	<u>1,096,699</u>	<u>1,100,077</u>	<u>1,130,577</u>
Expenditures	4,976	4,946	5,000	5,000	5,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>4,976</u>	<u>4,946</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Ending Cash Balance	<u>990,699</u>	<u>1,064,577</u>	<u>1,091,699</u>	<u>1,095,077</u>	<u>1,125,577</u>

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Fund Special Revenue	Department Summary	Finance
Fund Type Library Trust	Supervisor Finance Director	201

Description

Named the Elizabeth M. Abbott fund, the purpose of this fund is to administer a \$10,000 donation as an endowment for the public Library. Over time the fund has built up with the goal of supporting annual expenditure of \$5,000 for nonfiction books.

Budget Narrative

The income from this fund is to be used for the purchase of books other than fiction. In FY 2022-2023, \$5,000 is budgeted for this purpose.

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LIBRARY TRUST

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	58,494	55,224	55,224	70,790	70,790
Revenue	1,706	20,512	5,000	5,000	5,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>60,200</u>	<u>75,736</u>	<u>60,224</u>	<u>75,790</u>	<u>75,790</u>
Expenditures	4,976	4,946	5,000	5,000	5,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>4,976</u>	<u>4,946</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Ending Cash Balance	<u>55,224</u>	<u>70,790</u>	<u>55,224</u>	<u>70,790</u>	<u>70,790</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

LIBRARY TRUST	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
LIBRARY TRUST					
OTHER REVENUE					
20110001 74787 INTEREST & DIVIDEND REVENUE	1,706	20,512	5,000	5,000	5,000
TOTAL OTHER REVENUE	1,706	20,512	5,000	5,000	5,000
TOTAL REVENUES	1,706	20,512	5,000	5,000	5,000

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

LIBRARY TRUST	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
LIBRARY TRUST					
OPERATING EXPENSES					
20110001 85425 BOOKS	4,976	4,946	5,000	5,000	5,000
TOTAL OPERATING EXPENSES	4,976	4,946	5,000	5,000	5,000
TOTAL EXPENSES	4,976	4,946	5,000	5,000	5,000

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Fund Special Revenue	Department Summary	Finance
Fund Type Cemetery Trust Fund	Supervisor Finance Director	202

Description

The purpose of this fund is to provide a permanent care endowment fund for the cemetery. Funds have been provided for the establishment of this trust fund, and currently, 40% of cemetery lot sales go into this fund. It is intended that the principle balance be maintained and that in the future, interest income can be utilized for cemetery operating costs.

Budget Narrative

This fund continues to build up money for future improvements.

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CEMETERY TRUST

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	827,894	897,992	968,492	956,304	986,804
Revenue	70,098	58,312	30,500	30,500	30,500
Transfers In	—	—	—	—	—
Total Resources Available	<u>897,992</u>	<u>956,304</u>	<u>998,992</u>	<u>986,804</u>	<u>1,017,304</u>
Expenditures	—	—	—	—	—
Transfers Out	—	—	—	—	—
Total Requirements	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Ending Cash Balance	<u><u>897,992</u></u>	<u><u>956,304</u></u>	<u><u>998,992</u></u>	<u><u>986,804</u></u>	<u><u>1,017,304</u></u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
CEMETERY TRUST					

CEMETERY TRUST					

FEEES AND SERVICES					

20210001 74558 PERMANENT CARE	42,352	51,520	28,000	28,000	28,000
TOTAL FEES AND SERVICES	<u>42,352</u>	<u>51,520</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
OTHER REVENUE					

20210001 74787 INTEREST & DIVIDEND REVENUE	27,746	6,792	2,500	2,500	2,500
TOTAL OTHER REVENUE	<u>27,746</u>	<u>6,792</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL REVENUES	<u><u>70,098</u></u>	<u><u>58,312</u></u>	<u><u>30,500</u></u>	<u><u>30,500</u></u>	<u><u>30,500</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

CEMETERY TRUST	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CEMETERY TRUST					

CAPITAL OUTLAY					

20210001 85608 LAND IMPROVEMENTS	—	—	—	—	—
TOTAL CAPITAL OUTLAY	—	—	—	—	—

TOTAL EXPENSES	—	—	—	—	—
	—	—	—	—	—

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City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Special Revenue Fund

SPECIAL REVENUES SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget
Beginning Cash Balance	12,156,156	12,933,974	21,376,053	30,055,806	19,656,274
Revenue	23,996,077	42,193,747	25,775,817	27,462,520	27,323,612
Transfers In	1,400,000	3,724,500	8,291,500	8,291,500	9,030,550
Total Resources Available	<u>37,552,233</u>	<u>58,852,221</u>	<u>55,443,370</u>	<u>65,809,826</u>	<u>56,010,436</u>
Expenditures	21,055,489	21,663,677	39,605,478	35,367,398	31,136,608
Transfers Out	3,562,770	7,132,738	10,791,154	10,786,154	9,955,550
Total Requirements	<u>24,618,259</u>	<u>28,796,415</u>	<u>50,396,632</u>	<u>46,153,552</u>	<u>41,092,158</u>
Ending Cash Balance	<u>12,933,974</u>	<u>30,055,806</u>	<u>5,046,738</u>	<u>19,656,274</u>	<u>14,918,278</u>
Unrestricted Cash	12,907,035	30,028,867	5,019,799	19,629,335	14,891,339
Restricted Cash	26,939	26,939	26,939	26,939	26,939
	<u>12,933,974</u>	<u>30,055,806</u>	<u>5,046,738</u>	<u>19,656,274</u>	<u>14,918,278</u>

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SPECIAL REVENUE FUNDS TRANSFERS

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
<u>Operating Transfers In</u>						
<u>To</u>	<u>From</u>					
Streets - 210	Sales Tax - 208	—	2,479,500	7,179,500	7,179,500	6,825,550
Streets - 210	Spec Assess - 401	500,000	250,000	—	—	—
Transportation - 226	General Fund - 100	125,000	220,000	272,000	272,000	330,000
Economic Development - 238	General Fund - 100	750,000	750,000	750,000	750,000	750,000
Comm Dev - 250	General Fund - 100	25,000	25,000	25,000	25,000	25,000
Parking Dist 3 - 270	General Fund - 100	—	—	65,000	65,000	100,000
Local Assistance - 295	General Fund -100	—	—	—	—	1,000,000
Total		<u>1,400,000</u>	<u>3,724,500</u>	<u>8,291,500</u>	<u>8,291,500</u>	<u>9,030,550</u>

<u>Operating Transfers Out</u>						
<u>From</u>	<u>To</u>					
Sales Tax - 208	General Fund - 100	—	65,000	65,000	65,000	65,000
Sales Tax - 208	Streets - 210	—	2,479,500	7,179,500	7,179,500	6,825,550
Sales Tax - 208	Debt Service - 310	—	—	—	—	389,000
Sales Tax - 208	Capital Projects - 400	1,000,000	1,585,500	1,815,000	1,815,000	955,000
Sales Tax - 208	Capital Equip - 410	1,675,000	2,120,000	834,000	834,000	946,000
Streets - 210	Capital Equip - 410	600,000	600,000	600,000	600,000	600,000
Occupation Tax - 211	Debt Service - 310	252,770	247,738	242,654	242,654	125,000
Transit - 226	General Fund - 100	—	—	20,000	15,000	15,000
Local Assistance - 295	General Fund - 100	35,000	35,000	35,000	35,000	35,000
Total		<u>3,562,770</u>	<u>7,132,738</u>	<u>10,791,154</u>	<u>10,786,154</u>	<u>9,955,550</u>

Fund Special Revenue	Department Summary	Finance
Fund Type Sales Tax	Supervisor Finance Director	208

Description

This fund is for tracking the dedicated portion of the 2004 Sales Tax and the 2018 Sales Tax. The 2004 Sales Tax dedicated 1/2 of the 1/2% towards capital improvements and was adopted by the City Council via ordinance 8910. The 2018 Sales Tax is was adopted by the City Council on November 20, 2018 via ordinance 9714. It stated that proceeds would be dedicated to "(1) public highways; (2) municipal streets, bridges, and sidewalks; (3) buildings and capital equipment used in the operation of city government; (4) parking facilities; and (5) public safety equipment necessary for the provision of city public safety services."

Budget Narrative

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SALES TAX

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	1,766,313	3,545,073	4,090,388	5,266,363	4,222,508
Revenue	7,908,322	8,675,976	8,178,988	9,546,460	8,791,550
Transfers In	—	—	—	—	—
Total Resources Available	<u>9,674,635</u>	<u>12,221,049</u>	<u>12,269,376</u>	<u>14,812,823</u>	<u>13,014,058</u>
Expenditures	3,454,562	704,686	696,815	696,815	504,185
Transfers Out	2,675,000	6,250,000	9,893,500	9,893,500	9,180,550
Total Requirements	<u>6,129,562</u>	<u>6,954,686</u>	<u>10,590,315</u>	<u>10,590,315</u>	<u>9,684,735</u>
Ending Cash Balance	<u>3,545,073</u>	<u>5,266,363</u>	<u>1,679,061</u>	<u>4,222,508</u>	<u>3,329,323</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SALES TAX	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

2004 SALES TAX					

GENERAL TAX REVENUE					

20802004 74065 GENERAL SALES TAX	2,636,107	2,891,992	2,726,329	3,182,153	2,930,517
TOTAL GENERAL TAX REVENUE	<u>2,636,107</u>	<u>2,891,992</u>	<u>2,726,329</u>	<u>3,182,153</u>	<u>2,930,517</u>
TOTAL 2004 SALES TAX	<u>2,636,107</u>	<u>2,891,992</u>	<u>2,726,329</u>	<u>3,182,153</u>	<u>2,930,517</u>
2018 SALES TAX					

GENERAL TAX REVENUE					

20802018 74065 GENERAL SALES TAX	5,272,215	5,783,984	5,452,659	6,364,307	5,861,033
TOTAL GENERAL TAX REVENUE	<u>5,272,215</u>	<u>5,783,984</u>	<u>5,452,659</u>	<u>6,364,307</u>	<u>5,861,033</u>
TOTAL 2018 SALES TAX	<u>5,272,215</u>	<u>5,783,984</u>	<u>5,452,659</u>	<u>6,364,307</u>	<u>5,861,033</u>
TOTAL REVENUES	<u>7,908,322</u>	<u>8,675,976</u>	<u>8,178,988</u>	<u>9,546,460</u>	<u>8,791,550</u>

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SALES TAX	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

2004 SALES TAX					

CAPITAL OUTLAY					

20802004 85706 1 LEASE PAYMENT	505,034	499,599	497,689	497,689	504,185
TOTAL CAPITAL OUTLAY	505,034	499,599	497,689	497,689	504,185

TOTAL 2004 SALES TAX	505,034	499,599	497,689	497,689	504,185

2018 SALES TAX					

DEBT SERVICE					

20802018 85716 2 INTEREST EXPENSE	23,878	11,245	5,284	5,284	—
20802018 85719 2 LOAN PRINCIPAL EXPENSE	193,842	193,842	193,842	193,842	—
TOTAL DEBT SERVICE	217,720	205,087	199,126	199,126	—

CAPITAL OUTLAY					

20802018 1000 40045 STORMWATER DATA	271,995	—	—	—	—
20802018 2000 40040 SIDEWALK DIST NO 1-2019	26,525	—	—	—	—
20802018 9999 UNASSIGNED CAPITAL PROJECTS	2,433,288	—	—	—	—
TOTAL CAPITAL OUTLAY	2,731,808	—	—	—	—

TOTAL 2018 SALES TAX	2,949,528	205,087	199,126	199,126	—

TOTAL EXPENSES	3,454,562	704,686	696,815	696,815	504,185
=====					

Fund Special Revenue	Department Summary	Public Works
Fund Type Streets Fund	Supervisor Public Works Director	210

Description

This fund provides for the receipt of the City's share of the State's gasoline tax. The funds are disbursed to the City each month by the Nebraska Department of Revenue. The use of these funds is regulated by State law which requires they be used only for street purposes. The City must maintain a 25% match with other street related expenditures to qualify for these funds. The funds are apportioned among Nebraska cities and counties based on population, street lane mileage, and number of registered vehicles.

Expenses include Streets Division Operating budget and Roadway Construction Projects.

Budget Narrative

The Streets Division of Public Works maintains all the asphalt and concrete pavement, gravel roadways, road right-of-way, storm sewer, open drainage ditches, traffic signals and traffic signs within Grand Island City Limits. The Streets Division FY 2022/2023 operating budget includes cost for the annual Asphalt Overlay project and Street Lighting utilities.

Personnel

Title	2018	2019	2020	Net Change	2021
Accounting Technician-Streets	0.9	0.9	0.9	0	0.9
Equipment Operator - Streets	5	5	6	0	6
Maintenance Worker - Streets	6	6	6	0	6
Senior Equipment Operator	5	5	5	0	5
Senior Maintenance Worker - Streets	2	2	2	0	2
Street Foreman	2	2	2	0	2
Street Superintendent	1	1	1	0	1
Traffic Signal Technician	2	2	2	0	2
Totals:	23.9	23.9	24.9	0	24.9

STREETS FUND

	2020	2021	2022	2022	2023
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
Beginning Cash Balance	3,946,878	724,645	10,297,139	14,939,268	7,608,011
Revenue	9,673,227	27,991,254	9,079,500	10,884,383	10,442,471
Transfers In	500,000	2,729,500	7,179,500	7,179,500	6,825,550
Total Resources Available	<u>14,120,105</u>	<u>31,445,399</u>	<u>26,556,139</u>	<u>33,003,151</u>	<u>24,876,032</u>
Expenditures	12,795,460	15,906,131	26,125,476	24,795,140	18,643,817
Transfers Out	600,000	600,000	600,000	600,000	600,000
Total Requirements	<u>13,395,460</u>	<u>16,506,131</u>	<u>26,725,476</u>	<u>25,395,140</u>	<u>19,243,817</u>
Ending Cash Balance	<u>724,645</u>	<u>14,939,268</u>	<u>(169,337)</u>	<u>7,608,011</u>	<u>5,632,215</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

STREETS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CAPITAL PROJECTS					

INTERGOVERNMENTAL					

21000001 74396 OTHER INTERGOVERNMENTAL	1,138,401	1,575,473	1,040,000	1,589,820	1,200,000
TOTAL INTERGOVERNMENTAL	<u>1,138,401</u>	<u>1,575,473</u>	<u>1,040,000</u>	<u>1,589,820</u>	<u>1,200,000</u>

TOTAL CAPITAL PROJECTS	<u>1,138,401</u>	<u>1,575,473</u>	<u>1,040,000</u>	<u>1,589,820</u>	<u>1,200,000</u>

GAS TAX					

GENERAL TAX REVENUE					

21030001 74005 PROPERTY TAXES	—	—	—	—	—
21030001 74066 MOTOR VEHICLE SALES TAX	2,159,178	2,775,155	1,700,000	2,700,000	1,700,000
TOTAL GENERAL TAX REVENUE	<u>2,159,178</u>	<u>2,775,155</u>	<u>1,700,000</u>	<u>2,700,000</u>	<u>1,700,000</u>

INTERGOVERNMENTAL					

21030001 74317 STATE ROAD USE FUNDS	5,497,211	6,318,258	5,500,000	5,800,000	6,630,227
21030001 74406 MOTOR VEHICLE FEE	409,980	428,449	400,000	350,000	350,000
TOTAL INTERGOVERNMENTAL	<u>5,907,191</u>	<u>6,746,707</u>	<u>5,900,000</u>	<u>6,150,000</u>	<u>6,980,227</u>

OTHER REVENUE					

21030001 74004 WHEEL FEE	—	—	—	—	—
21030001 74010 STORMWATER SURCHARGE	347,645	351,221	350,000	350,000	350,000
TOTAL OTHER REVENUE	<u>347,645</u>	<u>351,221</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>

OTHER FINANCING SOURCES					

21030001 74845 OTHER BOND PROCEEDS	—	16,424,071	—	—	—
TOTAL OTHER FINANCING SOURCES	<u>—</u>	<u>16,424,071</u>	<u>—</u>	<u>—</u>	<u>—</u>

TOTAL GAS TAX	<u>8,414,014</u>	<u>26,297,154</u>	<u>7,950,000</u>	<u>9,200,000</u>	<u>9,030,227</u>

STREET AND ALLEY - GEN OPERATING					

LICENSES & PERMITS					

21033501 74215 PAVING PERMITS	20,986	29,941	15,000	15,000	15,000
TOTAL LICENSES & PERMITS	<u>20,986</u>	<u>29,941</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

STREETS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

INTERGOVERNMENTAL					

21033501 74307 STATEWIDE PLAN RESEARCH STA	8,000	8,000	8,000	8,000	8,000
21033501 74319 SERVICE CONTRACT - STATE	46,922	46,563	46,500	46,563	149,244
TOTAL INTERGOVERNMENTAL	54,922	54,563	54,500	54,563	157,244
OTHER REVENUE					

21033501 74795 OTHER REVENUE	44,904	34,123	20,000	25,000	40,000
TOTAL OTHER REVENUE	44,904	34,123	20,000	25,000	40,000
TOTAL STREET AND ALLEY - GEN OPERATING	120,812	118,627	89,500	94,563	212,244
TOTAL REVENUES	9,673,227	27,991,254	9,079,500	10,884,383	10,442,471

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

STREETS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
GAS TAX					

OPERATING EXPENSES					

21030001 85905 SALES TAX	23,840	24,069	—	—	25,000
TOTAL OPERATING EXPENSES	23,840	24,069	—	—	25,000

TOTAL GAS TAX	23,840	24,069	—	—	25,000

CAPITAL PROJECTS					

CAPITAL OUTLAY					

21000001 1100 40002 STOLLEY RESTRIPIING/REHAB	254	169	—	—	—
21000001 1100 40004 ANNUAL HANDICAP RAMP	12,402	37,883	—	—	—
21000001 1100 40012 UNDERPASS BRIDGES	126,631	1,158	—	—	—
21000001 1100 40018 PAVEMENT CONDITION SURVEY	101,228	2,821	165,000	145,000	—
21000001 1100 40020 ADAMS ST PAVING 2016 P-2	—	—	—	—	—
21000001 1100 40023 5 PTS TRAFFIC SIGNAL IMPROV	297,214	4,623	50,000	45,000	586,900
21000001 1100 40027 NORTH RD & 13TH ST	418	—	—	—	—
21000001 1100 40028 OLD POTASH STUDY (2018)	2,113,753	1,255,968	—	—	—
21000001 1100 40032 BROADWELL/UPPR GRADE SEP.	151,056	142,311	70,000	47,000	100,000
21000001 1100 40033 SIGNAL TIMING (2019)	22,121	1,230	—	—	—
21000001 1100 40036 NORTH RD 2019-P-5	—	547,957	2,000,000	1,721,000	—
21000001 1100 40037 NORTH RD 2019-P-6	136,335	53,549	3,525,000	3,012,000	500,000
21000001 1100 40038 US HWY 30 BRIDGES	—	3,386	230,000	215,000	—
21000001 1100 40041 NORTH RD; HWY30-OLD POTASH	162,637	30,714	25,000	1,400	2,650,000
21000001 1100 40042 CUSTER AVE REHAB 2019-P-13	73,307	75,626	3,005,000	2,580,000	1,700,000
21000001 1100 40043 EDDY ST UNDERPASS 2019-U-1	60,450	82,216	1,300,000	1,200,000	300,000
21000001 1100 40046 CAPITAL-N RD MOORES	29,076	192,230	2,235,000	1,543,308	190,000
21000001 2100 40002 STOLLEY RESTRIPIING/REHAB	1,180	—	—	—	—
21000001 2100 40004 ANNUAL HANDICAP RAMP	119,007	129,197	165,000	150,000	165,000
21000001 2100 40012 UNDERPASS BRIDGES	679,883	117,915	—	—	—
21000001 2100 40022 NDOR HWY 281 (2017)	119,450	—	—	124,000	—
21000001 2100 40027 NORTH RD & 13TH ST	567	—	—	—	—
21000001 2100 40028 OLD POTASH STUDY (2018)	2,618,876	6,849,723	2,350,000	2,710,000	90,000
21000001 2100 40029 WILLIAM ST PAVING IMPRV (2018)	—	—	—	—	—
21000001 2100 40030 HWY 30 REALIGNMENT	169	254	—	1,000	—
21000001 2100 40039 HWY 281 LIGHTING	—	—	—	—	—
21000001 9999 UNASSIGNED CAPITAL PROJECTS	—	—	4,108,850	4,571,000	4,708,850
TOTAL CAPITAL OUTLAY	6,826,014	9,528,930	19,228,850	18,065,708	10,990,750

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

STREETS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER FINANCING USES					

21000001 3100 40011 ASSESSMENT PYMNT - GAS	80,390	80,390	120,000	80,500	80,500
TOTAL OTHER FINANCING USES	80,390	80,390	120,000	80,500	80,500

TOTAL CAPITAL PROJECTS	6,906,404	9,609,320	19,348,850	18,146,208	11,071,250

STREET AND ALLEY - GEN OPERATING					

PERSONNEL SERVICES					

21033501 85105 SALARIES - REGULAR	1,559,955	1,633,530	1,703,070	1,703,070	1,958,531
21033501 85110 SALARIES - OVERTIME	189,234	210,778	200,000	200,000	230,000
21033501 85115 F.I.C.A. PAYROLL TAXES	124,965	131,685	130,285	130,269	137,893
21033501 85120 HEALTH INSURANCE	228,766	305,440	381,516	314,174	503,006
21033501 85125 LIFE INSURANCE	2,318	2,456	3,876	3,340	4,457
21033501 85130 DISABILITY INSURANCE	4,149	4,489	5,027	4,260	5,407
21033501 85140 CLOTHING ALLOWANCE	(1,844)	(2,064)	—	2,181	—
21033501 85145 PENSION CONTRIBUTION	104,951	112,134	103,301	110,159	109,387
21033501 85150 WORKERS COMPENSATION	52,514	49,611	46,220	43,354	48,670
21033501 85160 OTHER EMPLOYEE BENEFITS	2,991	5,462	5,000	4,243	5,750
21033501 85161 HRA -VEBA	2,778	2,980	3,020	39,886	43,229
21033501 85165 UNEMPLOYMENT CONTRIBUTIONS	—	—	885	885	885
TOTAL PERSONNEL SERVICES	2,270,777	2,456,501	2,582,200	2,555,821	3,047,215

OPERATING EXPENSES					

21033501 85213 CONTRACT SERVICES	5,171	6,126	5,500	6,454	5,940
21033501 85225 ENGINEERING SERVICES	58,961	92,594	121,000	92,619	139,150
21033501 85241 COMPUTER SERVICES	82,925	79,548	85,826	85,826	92,692
21033501 85305 UTILITY SERVICES	40,751	32,188	37,000	37,000	39,960
21033501 85317 NATURAL GAS	7,039	7,640	20,000	20,000	21,600
21033501 85324 REPAIR & MAINT - BUILDING	17,694	33,565	30,000	30,000	32,000
21033501 85335 REPAIR & MAINT - VEHICLES	27	21	—	—	—
21033501 85350 SANITATION SERVICE	1,318	1,618	1,500	1,500	1,500
21033501 85390 OTHER PROPERTY SERVICES	13,689	12,146	10,000	6,500	10,000
21033501 85405 INSURANCE PREMIUMS	44,788	48,237	49,000	49,000	52,920
21033501 85410 TELEPHONE	6,693	4,583	5,400	5,400	5,832
21033501 85422 DUES & SUBSCRIPTIONS	515	993	1,275	1,275	1,275
21033501 85428 TRAVEL & TRAINING	899	2,283	10,000	4,200	20,000

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

STREETS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
21033501 85505 OFFICE SUPPLIES	2,812	2,712	2,000	1,200	2,000
21033501 85515 GASOLINE	—	—	—	—	—
21033501 85540 SMALL TOOLS & PARTS	174	321	—	—	—
21033501 85549 SAFETY MATERIALS	16,058	13,327	12,500	9,400	12,500
21033501 85590 SUPPLIES	1,818	4,679	10,000	4,500	10,000
TOTAL OPERATING EXPENSES	301,332	342,581	401,001	354,874	447,369
CAPITAL OUTLAY					

21033501 85612 BUILDING IMPROVEMENTS	—	—	—	—	—
TOTAL CAPITAL OUTLAY	—	—	—	—	—
TOTAL STREET AND ALLEY - GEN OPERATING	2,572,109	2,799,082	2,983,201	2,910,695	3,494,584
SNOW AND ICE REMOVAL					

OPERATING EXPENSES					

21033502 85312 SNOW REMOVAL	11,529	11,790	20,000	10,537	20,000
21033502 85335 REPAIR & MAINT - VEHICLES	21,316	55,924	40,000	7,731	43,200
21033502 85520 DIESEL FUEL	8,904	17,270	25,000	1,397	27,000
21033502 85535 CHEMICAL SUPPLIES	85,158	101,815	90,000	24,357	97,200
21033502 85540 SMALL TOOLS & PARTS	—	—	2,000	—	2,000
21033502 85546 HOSE/VESTS/GRAVE	2,965	6,063	5,000	328	5,000
21033502 85590 SUPPLIES	749	1,608	1,500	212	1,500
TOTAL OPERATING EXPENSES	130,621	194,470	183,500	44,562	195,900
TOTAL SNOW AND ICE REMOVAL	130,621	194,470	183,500	44,562	195,900

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

STREETS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

STREET MAINTENANCE					

OPERATING EXPENSES					

21033503 85213 CONTRACT SERVICES	296	519	700	450	700
21033503 85305 UTILITY SERVICES	300,006	294,247	355,000	355,000	383,400
21033503 85318 CURBS GUTTERS & SIDEWALKS	13,963	5,552	15,000	8,000	15,000
21033503 85320 REPAIR BRIDGE - OVER/UNDER	20,658	15,287	10,000	10,000	10,800
21033503 85335 REPAIR & MAINTENANCE - VEHICLES	222,769	260,125	296,100	296,100	319,788
21033503 85515 GASOLINE	12,075	15,737	21,875	21,875	23,625
21033503 85520 DIESEL FUEL	52,456	68,923	93,750	93,750	101,250
21033503 85540 SMALL TOOLS & PARTS	23,089	18,000	30,000	30,000	30,000
21033503 85547 MATERIALS	552,728	576,931	632,500	632,500	720,000
21033503 85590 SUPPLIES	2,370	2,188	3,000	3,000	3,240
TOTAL OPERATING EXPENSES	<u>1,200,410</u>	<u>1,257,509</u>	<u>1,457,925</u>	<u>1,450,675</u>	<u>1,607,803</u>

TOTAL STREET MAINTENANCE	<u>1,200,410</u>	<u>1,257,509</u>	<u>1,457,925</u>	<u>1,450,675</u>	<u>1,607,803</u>

DRAINAGE MAINTENANCE					

OPERATING EXPENSES					

21033504 85213 CONTRACT SERVICES	13,683	10,733	25,000	26,000	27,000
21033504 85318 CURBS GUTTERS & SIDEWALKS	51,626	32,183	50,000	140,000	60,000
21033504 85335 REPAIR & MAINTENANCE - VEHICLES	—	—	—	—	—
21033504 85515 GASOLINE	—	—	—	—	—
21033504 85520 DIESEL FUEL	—	—	—	—	—
21033504 85540 SMALL TOOLS & PARTS	4,851	7,931	5,000	5,000	5,400
21033504 85590 SUPPLIES	9,138	6,737	10,000	10,000	10,800
TOTAL OPERATING EXPENSES	<u>79,298</u>	<u>57,584</u>	<u>90,000</u>	<u>181,000</u>	<u>103,200</u>

TOTAL DRAINAGE MAINTENANCE	<u>79,298</u>	<u>57,584</u>	<u>90,000</u>	<u>181,000</u>	<u>103,200</u>

TRAFFIC CONTROLS & SAFETY					

OPERATING EXPENSES					

21033505 85213 CONTRACT SERVICES	124,490	97,234	150,000	150,000	162,000
21033505 85305 UTILITY SERVICES	28,175	26,037	30,000	30,000	32,400
21033505 85325 REPAIR & MAINT - MACH & EQUIP	45,799	59,831	60,000	60,000	60,000

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

STREETS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
21033505 85335 REPAIR & MAINTENANCE - VEHICLES	—	—	—	—	—
21033505 85515 GASOLINE	—	—	—	—	—
21033505 85520 DIESEL FUEL	—	—	—	—	—
21033505 85540 SMALL TOOLS & PARTS	44,960	36,955	40,000	40,000	60,000
21033505 85545 WINTER GRAVEL & BLADES	3,166	—	5,000	5,000	5,400
21033505 85590 SUPPLIES	7,920	4,624	6,000	6,000	6,480
TOTAL OPERATING EXPENSES	<u>254,510</u>	<u>224,681</u>	<u>291,000</u>	<u>291,000</u>	<u>326,280</u>
 TOTAL TRAFFIC CONTROLS & SAFETY	 <u>254,510</u>	 <u>224,681</u>	 <u>291,000</u>	 <u>291,000</u>	 <u>326,280</u>
 NON-CAPITAL PROJECTS - STREETS					

OPERATING EXPENSES					

21033506 85351 CONTRACTED CONCRETE REPAIR	541,555	669,828	650,000	650,000	702,000
21033506 85353 ROAD & STREET MODIFICATIONS	65,788	32,092	186,000	186,000	108,000
21033506 85354 STREET RESURFACING	1,020,925	1,037,496	935,000	935,000	1,009,800
TOTAL OPERATING EXPENSES	<u>1,628,268</u>	<u>1,739,416</u>	<u>1,771,000</u>	<u>1,771,000</u>	<u>1,819,800</u>
 TOTAL NON-CAPITAL PROJECTS - STREETS	 <u>1,628,268</u>	 <u>1,739,416</u>	 <u>1,771,000</u>	 <u>1,771,000</u>	 <u>1,819,800</u>
 TOTAL EXPENSES STREETS FUND	 <u>12,795,460</u>	 <u>15,906,131</u>	 <u>26,125,476</u>	 <u>24,795,140</u>	 <u>18,643,817</u>

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Fund Special Revenue	Department Summary	Finance
Fund Type Occupation Tax	Supervisor Finance Director	211

Description

This fund is for the tracking of various occupation taxes including - food and beverage occupation tax that voters renewed effective July 1, 2016; hotel occupation tax that is remitted to Fonner Park; telecommunications occupation tax portion that will be used to pay for a new 911 center; and employment enhancement area tax for economic development that's remitted to the developer.

Budget Narrative

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OCCUPATION TAX

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	3,053,396	3,590,058	3,008,403	4,896,159	3,355,789
Revenue	2,892,332	3,297,878	3,109,500	3,161,500	3,157,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>5,945,728</u>	<u>6,887,936</u>	<u>6,117,903</u>	<u>8,057,659</u>	<u>6,512,789</u>
Expenditures	2,102,900	1,744,039	4,546,716	4,459,216	4,640,166
Transfers Out	252,770	247,738	242,654	242,654	125,000
Total Requirements	<u>2,355,670</u>	<u>1,991,777</u>	<u>4,789,370</u>	<u>4,701,870</u>	<u>4,765,166</u>
Ending Cash Balance	<u>3,590,058</u>	<u>4,896,159</u>	<u>1,328,533</u>	<u>3,355,789</u>	<u>1,747,623</u>
Unrestricted Cash	3,590,058	4,896,159	1,328,533	3,355,789	1,747,623
Restricted Cash	<u>3,590,058</u>	<u>4,896,159</u>	<u>1,328,533</u>	<u>3,355,789</u>	<u>1,747,623</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

OCCUPATION TAX	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

HOTEL OCCUPATION TAX					

GENERAL TAX REVENUE					

21100001 74036 HOTEL OCCUPATION TAX	302,829	410,260	382,500	382,500	425,000
TOTAL GENERAL TAX REVENUE	<u>302,829</u>	<u>410,260</u>	<u>382,500</u>	<u>382,500</u>	<u>425,000</u>
OTHER REVENUE					
21100001 74787 INTEREST & DIVIDEND REVENUE	1	236	—	—	—
TOTAL OTHER REVENUE	<u>1</u>	<u>236</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL HOTEL OCCUPATION TAX	<u>302,830</u>	<u>410,496</u>	<u>382,500</u>	<u>382,500</u>	<u>425,000</u>
EEA OCCUPATION TAX					

GENERAL TAX REVENUE					

21100002 74037 EEA OCCUPATION TAX	69,314	106,044	120,000	95,000	95,000
TOTAL GENERAL TAX REVENUE	<u>69,314</u>	<u>106,044</u>	<u>120,000</u>	<u>95,000</u>	<u>95,000</u>
OTHER REVENUE					

21100002 74787 INTEREST & DIVIDEND REVENUE	105	71	—	—	—
TOTAL OTHER REVENUE	<u>105</u>	<u>71</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL EEA OCCUPATION TAX	<u>69,419</u>	<u>106,115</u>	<u>120,000</u>	<u>95,000</u>	<u>95,000</u>
FOOD & BEV OCCUPATION TAX					

GENERAL TAX REVENUE					

21100003 74038 FOOD & BEV OCCUPATION TAX	2,190,259	2,550,756	2,400,000	2,550,000	2,500,000
TOTAL GENERAL TAX REVENUE	<u>2,190,259</u>	<u>2,550,756</u>	<u>2,400,000</u>	<u>2,550,000</u>	<u>2,500,000</u>
OTHER REVENUE					

21100003 74787 INTEREST & DIVIDEND REVENUE	33,050	18,709	12,000	12,000	12,000
21100003 74795 OTHER REVENUE	100,452	86,000	—	—	—
TOTAL OTHER REVENUE	<u>133,502</u>	<u>104,709</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

OCCUPATION TAX	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
TOTAL FOOD & BEV OCCUPATION TAX	2,323,761	2,655,465	2,412,000	2,562,000	2,512,000
TELECOMMUNICATION OCC TAX					

GENERAL TAX REVENUE					

21100004 74034 PSC E911 WIRELESS REVENUE	196,322	125,802	195,000	122,000	125,000
TOTAL GENERAL TAX REVENUE	196,322	125,802	195,000	122,000	125,000
TOTAL TELECOMMUNICATION OCC TAX	196,322	125,802	195,000	122,000	125,000
TOTAL REVENUES	2,892,332	3,297,878	3,109,500	3,161,500	3,157,000

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

OCCUPATION TAX	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

HOTEL OCCUPATION TAX					

OPERATING EXPENSES					

21100001 85486 HOTEL OCCUPATION TAXES PAID	323,197	384,598	382,500	425,000	425,000
TOTAL OPERATING EXPENSES	<u>323,197</u>	<u>384,598</u>	<u>382,500</u>	<u>425,000</u>	<u>425,000</u>
TOTAL HOTEL OCCUPATION TAX	<u>323,197</u>	<u>384,598</u>	<u>382,500</u>	<u>425,000</u>	<u>425,000</u>
EEA OCCUPATION TAX					

OPERATING EXPENSES					

21100002 85491 EEA OCC TAX PRINCIPAL PAID	68,927	95,048	116,400	116,400	116,400
21100002 85493 EEA OCC TAX ADMIN FEE PAID	2,132	4,194	3,600	3,600	3,600
TOTAL OPERATING EXPENSES	<u>71,059</u>	<u>99,242</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
TOTAL EEA OCCUPATION TAX	<u>71,059</u>	<u>99,242</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
FOOD & BEV OCCUPATION TAX					

OPERATING EXPENSES					

21100003 85213 CONTRACT SERVICES	229,674	200,000	200,000	200,000	200,000
21100003 85454 ECONOMIC DEVELOPMENT	419,057	476,789	450,000	940,000	500,000
21100003 85490 OTHER EXPENDITURES	—	333	50	50	1,000
21100003 85749 GROW GI DONATIONS	150,000	—	500,000	500,000	500,000
TOTAL OPERATING EXPENSES	<u>798,731</u>	<u>677,122</u>	<u>1,150,050</u>	<u>1,640,050</u>	<u>1,201,000</u>
DEBT SERVICE					

21100003 85716 INTEREST EXPENSE	114,262	101,607	88,897	88,897	62,056
21100003 85719 LOAN PRINCIPAL EXPENSE	459,903	472,559	485,269	485,269	512,110
TOTAL DEBT SERVICE	<u>574,165</u>	<u>574,166</u>	<u>574,166</u>	<u>574,166</u>	<u>574,166</u>
CAPITAL OUTLAY					

21100003 1000 30013 VETS COMPLEX 2017	—	—	—	—	—
21100003 1000 30014 BIKE/PED PROJECT	—	—	—	—	—
21100003 1000 30021 VETS TRAIL CONNECTION	358	—	—	—	—

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

OCCUPATION TAX	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

21100003 1000 30024 PICKLEBALL COURTS	19,590	8,096	—	—	—
21100003 2000 30010 STERLING PARK EQUIP	8,900	—	—	—	—
21100003 2000 30013 VETS COMPLEX 2017	285,326	—	—	—	—
21100003 2000 30020 PICKLEBALL COURTS (2019)	1,670	—	—	—	—
21100003 3000 30013 VETS COMPLEX 2017	—	—	—	—	—
21100003 3050 30010 STERLING PARK EQUIP	19,904	—	—	—	—
21100003 9999 UNASSIGNED CAPITAL PROJECTS	—	815	2,320,000	1,700,000	2,320,000
TOTAL CAPITAL OUTLAY	<u>335,748</u>	<u>8,911</u>	<u>2,320,000</u>	<u>1,700,000</u>	<u>2,320,000</u>
TOTAL FOOD & BEV OCCUPATION TAX	<u>1,708,644</u>	<u>1,260,199</u>	<u>4,044,216</u>	<u>3,914,216</u>	<u>4,095,166</u>
TOTAL EXPENSES	<u>2,102,900</u>	<u>1,744,039</u>	<u>4,546,716</u>	<u>4,459,216</u>	<u>4,640,166</u>

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Fund Special Revenue	Department Summary	Emergency Management
Fund Type Enhanced 911	Supervisor Emergency Management Director	215

Description

The E911 Fund is generated by local 911 Surcharges on wireline phones and collected on behalf of the GIEC by Hall County. This rate is set by the County Board on behalf of all jurisdictions within Hall County. E911 Funds are restricted to costs related to PSAP related expenses necessary to receive and dispatch 911 calls. This budget utilizes the E911 Fund for a portion of personnel and operating costs of the 911 Center.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Public Safety Dispatcher	0.5	0.5	0.5	0	0.5
Totals:	0.5	0.5	0.5	0	0.5

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ENHANCED 911

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	143,032	146,044	118,819	118,638	42,272
Revenue	176,250	139,812	201,000	201,000	176,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>319,282</u>	<u>285,856</u>	<u>319,819</u>	<u>319,638</u>	<u>218,272</u>
Expenditures	173,238	167,218	303,489	277,366	168,518
Transfers Out	—	—	—	—	—
Total Requirements	<u>173,238</u>	<u>167,218</u>	<u>303,489</u>	<u>277,366</u>	<u>168,518</u>
Ending Cash Balance	<u>146,044</u>	<u>118,638</u>	<u>16,330</u>	<u>42,272</u>	<u>49,754</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

ENHANCED 911	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

ENHANCED 911					

OTHER REVENUE					

21520001 74799 CREDIT CARD REBATE	—	—	1,000	1,000	1,000
TOTAL OTHER REVENUE	—	—	1,000	1,000	1,000

TOTAL ENHANCED 911	—	—	1,000	1,000	1,000

ENHANCED 911					

GENERAL TAX REVENUE					

21520006 74055 TELEPHONE SURCHARGE	176,250	139,812	200,000	200,000	175,000
TOTAL GENERAL TAX REVENUE	176,250	139,812	200,000	200,000	175,000

TOTAL ENHANCED 911	176,250	139,812	200,000	200,000	175,000

TOTAL REVENUES	176,250	139,812	201,000	201,000	176,000

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2021

ENHANCED 911	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

ENHANCED 911					

PERSONNEL SERVICES					

21520006 85105 SALARIES - REGULAR	18,592	20,370	30,227	34,742	28,469
21520006 85110 SALARIES - OVERTIME	5,524	5,681	—	3,205	4,000
21520006 85115 F.I.C.A. PAYROLL TAXES	7,547	8,067	9,249	7,600	7,993
21520006 85120 HEALTH INSURANCE	21,026	25,751	31,494	493	—
21520006 85125 LIFE INSURANCE	204	209	312	350	300
21520006 85130 DISABILITY INSURANCE	275	306	358	270	308
21520006 85145 PENSION CONTRIBUTION	6,517	6,981	7,254	6,248	6,269
21520006 85150 WORKERS COMPENSATION	29	25	73	38	63
21520006 85161 VEBA	1,040	1,040	1,122	1,020	1,080
TOTAL PERSONNEL SERVICES	<u>60,754</u>	<u>68,430</u>	<u>80,089</u>	<u>53,966</u>	<u>48,482</u>
OPERATING EXPENSES					

21520006 85213 CONTRACT SERVICES	45,613	46,354	50,000	50,000	47,000
21520006 85241 COMPUTER SERVICES	21,850	737	25,000	25,000	—
21520006 85290 OTHER PROFESSIONAL & TECH	35,082	34,321	37,000	37,000	39,960
21520006 85325 REPAIR & MAINT - MACH & EQU	860	10,769	20,000	20,000	20,000
21520006 85330 REPAIR & MAINT - OFF FURN &	40	—	2,000	2,000	2,000
21520006 85401 GENERAL LIABILITY INSURANCE	1,985	2,137	2,200	2,200	2,376
21520006 85422 DUES & SUBSCRIPTIONS	225	—	700	700	700
21520006 85428 TRAVEL & TRAINING	4,253	4,077	5,000	5,000	5,000
21520006 85505 OFFICE SUPPLIES	1,006	393	2,000	2,000	1,000
21520006 85540 MISC OPERATING EQUIPMENT	51	—	2,000	2,000	2,000
TOTAL OPERATING EXPENSES	<u>110,965</u>	<u>98,788</u>	<u>145,900</u>	<u>145,900</u>	<u>120,036</u>
CAPITAL OUTLAY					

21520006 85615 MACHINERY AND EQUIPMENT	1,519	—	77,500	77,500	—
TOTAL CAPITAL OUTLAY	<u>1,519</u>	<u>—</u>	<u>77,500</u>	<u>77,500</u>	<u>—</u>
TOTAL ENHANCED 911	<u>173,238</u>	<u>167,218</u>	<u>303,489</u>	<u>277,366</u>	<u>168,518</u>
TOTAL EXPENSES	<u>173,238</u>	<u>167,218</u>	<u>303,489</u>	<u>277,366</u>	<u>168,518</u>

Fund Special Revenue	Department Summary	Emergency Management
Fund Type PSC Wireless	Supervisor Emergency Management Director	216

Description

The Public Service Commission collects Wireless 911 Surcharges on behalf of all PSAPs in the state and allots a portion of those funds from its 911 Service Fund to PSAPs according to a complex formula of call volume and population. The PSC allotment can only be spent on expenses deemed by the PSC as eligible expenses, including wages, but excluding benefits. This budget utilizes the allotment for a portion of 2 FTE salaries and various operating expenses.

Budget Narrative

This fund pays for a portion of 2 FTE by ratio with the 215 Fund according to the limitations placed by the PSC. The Fund also pays for capital improvements to the 911 system as well as the annual fee for the Emergency Call Works 911 System.

Personnel

Title	2020	2021	2022	Net Change	2023
Public Safety Dispatcher	1.5	1.5	1.5	0	1.5
Totals:	1.5	1.5	1.5	0	1.5

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PSC WIRELESS

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	111,729	67,986	54,096	36,251	42,379
Revenue	121,088	119,588	119,588	119,588	119,588
Transfers In		—	—	—	—
Total Resources Available	<u>232,817</u>	<u>187,574</u>	<u>173,684</u>	<u>155,839</u>	<u>161,967</u>
Expenditures	164,831	151,323	138,822	113,460	116,897
Transfers Out	—		—	—	—
Total Requirements	<u>164,831</u>	<u>151,323</u>	<u>138,822</u>	<u>113,460</u>	<u>116,897</u>
Ending Cash Balance	<u>67,986</u>	<u>36,251</u>	<u>34,862</u>	<u>42,379</u>	<u>45,070</u>
Unrestricted Cash	67,986	36,251	34,862	42,379	45,070
Restricted Cash	<u>67,986</u>	<u>36,251</u>	<u>34,862</u>	<u>42,379</u>	<u>45,070</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PSC WIRELESS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

GENERAL TAX REVENUE					

21620006 74034 PSC E911 WIRELESS REVENUE	121,088	119,588	119,588	119,588	119,588
TOTAL GENERAL TAX REVENUE	<u>121,088</u>	<u>119,588</u>	<u>119,588</u>	<u>119,588</u>	<u>119,588</u>
TOTAL PSC WIRELESS	<u>121,088</u>	<u>119,588</u>	<u>119,588</u>	<u>119,588</u>	<u>119,588</u>
TOTAL REVENUES	<u><u>121,088</u></u>	<u><u>119,588</u></u>	<u><u>119,588</u></u>	<u><u>119,588</u></u>	<u><u>119,588</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PSC WIRELESS FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PERSONNEL SERVICES	-----				
21620006 85105 SALARIES - REGULAR	129,539	129,478	87,322	65,960	76,897
21620006 85110 SALARIES - OVERTIME	—	—	4,000	—	4,000
TOTAL PERSONNEL SERVICES	<u>129,539</u>	<u>129,478</u>	<u>91,322</u>	<u>65,960</u>	<u>80,897</u>
OPERATING EXPENSES	-----				
21620006 85213 CONTRACT SERVICES	19,754	—	25,000	25,000	36,000
TOTAL OPERATING EXPENSES	<u>19,754</u>	<u>—</u>	<u>25,000</u>	<u>25,000</u>	<u>36,000</u>
CAPITAL OUTLAY	-----				
21620006 85615 MACHINERY AND EQUIPMENT	15,538	21,845	22,500	22,500	—
TOTAL CAPITAL OUTLAY	<u>15,538</u>	<u>21,845</u>	<u>22,500</u>	<u>22,500</u>	<u>—</u>
TOTAL PSC WIRELESS	<u>164,831</u>	<u>151,323</u>	<u>138,822</u>	<u>113,460</u>	<u>116,897</u>
TOTAL EXPENSES	<u>164,831</u>	<u>151,323</u>	<u>138,822</u>	<u>113,460</u>	<u>116,897</u>

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Fund Special Revenue	Department Summary	Finance
Fund Type Keno	Supervisor Finance Director	220

Description

This fund provides Keno gaming proceeds from Hall County. The City and County have an Interlocal Agreement that provides each with 50% of the proceeds for governmental purpose as defined by Nebraska Statute, Section 9. The Interlocal Agreement was renewed automatically for five year term unless terminated. Keno was approved by the Hall County voters on May 12, 1993 for operation in Hall County. Hall County has operational control, accountability, and liability. The City of Grand Island does not share in keno proceeds outside of the City's zoning jurisdiction.

KENO Funds can only be used for Community Betterment Purposes:

REG-35-601 COMMUNITY BETTERMENT PURPOSES

601.01 Any county, city, or village conducting a lottery pursuant to the Nebraska County and City Lottery Act shall spend the gross proceeds of the lottery only for community betterment purposes, awarding of prizes, taxes, and expenses. 601.02 Community betterment purposes shall mean the use of proceeds by a county, city, or village from the conduct of a lottery in the following manner:

- 601.02A Enhancing a person's opportunity for educational advancement, such as contributing to the operation of a school or establishing or contributing to a scholarship fund;
 - 601.02B Relieving or protecting individuals from disease, suffering, or distress, such as purchasing food or clothing for the needy or helping to provide medical care for individuals in need;
 - 601.02C Contributing to the physical well being of individuals, such as donations to foster athletic activities. A county, city, or village may use its proceeds from the conduct of a lottery to build, improve, or maintain parks or recreation facilities or to sponsor amateur athletic leagues or programs;
 - 601.02D Assisting individuals in establishing themselves as worthy and useful citizens by providing educational or business opportunities, such as contributions to training programs designed to provide individuals with job skills or to aid handicapped people in making contributions to the community;
 - 601.02E Providing individuals with opportunities to contribute to the betterment of the community, such as initiating cleanup or beautification projects;
 - 601.02F Increasing the comprehension and devotion to the principles upon which this nation was founded, such as sponsoring civic events to make individuals more aware of the history of the United States, State of Nebraska, or other civic institutions or principles;
 - 601.02G Initiating, performing, or fostering worthy public works or enabling or furthering the erection or maintenance of public structures, such as contributing to a county, city, or village building fund or donations to fund parks or recreation areas;
 - 601.02H Lessening the burdens borne by government or voluntarily supporting, augmenting, or supplementing services which government would normally render to the people, such as paying for housing, food, or medical services for needy people or aiding the elderly or contributing to the general fund of a county, city, or village; and
 - 601.02I Providing tax relief for the community, such as using funds raised from county, city, or village lottery to fund any programs or needs which would normally be paid for by taxes imposed upon the community.
- 601.03 Proceeds derived from the conduct of a lottery conducted by a county, city, or village shall not be used for any political activity, such as lobbying, or participating in or contributing to any political campaign on behalf of any elected official or person who is or has been a candidate for public office.

KENO

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	360,789	587,880	880,880	979,274	860,774
Revenue	272,775	397,994	318,000	318,000	318,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>633,564</u>	<u>985,874</u>	<u>1,198,880</u>	<u>1,297,274</u>	<u>1,178,774</u>
Expenditures	45,684	6,600	436,500	436,500	471,420
Transfers Out	—	—	—	—	—
Total Requirements	<u>45,684</u>	<u>6,600</u>	<u>436,500</u>	<u>436,500</u>	<u>471,420</u>
Ending Cash Balance	<u>587,880</u>	<u>979,274</u>	<u>762,380</u>	<u>860,774</u>	<u>707,354</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

KENO	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

22010001 74746 KENO PROCEEDS	264,037	394,718	315,000	315,000	315,000
22010001 74787 INTEREST & DIVIDEND REVENUE	8,738	3,276	3,000	3,000	3,000
TOTAL OTHER REVENUE	<u>272,775</u>	<u>397,994</u>	<u>318,000</u>	<u>318,000</u>	<u>318,000</u>
TOTAL KENO	<u>272,775</u>	<u>397,994</u>	<u>318,000</u>	<u>318,000</u>	<u>318,000</u>
TOTAL REVENUES	<u><u>272,775</u></u>	<u><u>397,994</u></u>	<u><u>318,000</u></u>	<u><u>318,000</u></u>	<u><u>318,000</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

KENO	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

CAPITAL OUTLAY					

22010001 1000 30022 FIELDHOUSE IMPROVE	932	—	—	—	—
22010001 1000 30023 CEMETERY ROAD TO SPACES	681	6,600	—	—	—
22010001 1000 30025 HPSP PAVING (2020)	39,071	—	—	—	—
22010001 2000 30015 ARMORY PURCHASE (2018)	5,000	—	—	—	—
22010001 2000 30016 GOLF ROOF IMPROVE	—	—	—	—	—
22010001 2000 30017 ASHLEY PARK INFIELD SOIL	—	—	—	—	—
22010001 2000 30018 RYDER PARK FENCE	—	—	—	—	—
22010001 2000 30019 ISLAND OASIS IMPROVE	—	—	—	—	—
22010001 9999 UNASSIGNED CAPITAL PROJECTS	—	—	436,500	436,500	471,420
TOTAL CAPITAL OUTLAY	45,684	6,600	436,500	436,500	471,420

TOTAL KENO	45,684	6,600	436,500	436,500	471,420

TOTAL EXPENSES	45,684	6,600	436,500	436,500	471,420
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Fund Special Revenue	Department Summary	Public Works
Fund Type Metropolitan Planning	Supervisor Public Works Director	225

Description

In March of 2012, Grand Island was declared a Metropolitan Statistical Area with a core population within the urbanized area of more than 50,000 people. As a result, the City of Grand Island created the Grand Island Area Metropolitan Planning Organization (GIAMPO) which has been designated as the Metropolitan Planning Organization (MPO), by the Governor, through the Nebraska Department of Transportation. In accordance with Fixing America's Surface Transportation (FAST) Act, GIAMPO is to carry out the region's transportation planning process, develop transportation planning documents, and provide a forum for public input on regional transportation issues and for the significant transportation projects in and around Grand Island

Budget Narrative

The budgeted activities were approved by the GIAMPO Policy Board and submitted to the State of Nebraska in June 2021. This year the primary activities for the MPO staff will be developing and managing the 5-year Transportation Improvement Program and the Unified Planning Work Program for the Grand Island planning area as well as implementing the Public Participation Plan, developing the Annual Listing of Federally Obligated Projects, establishing transportation performance measures and targets, developing a planning data repository and updating the Transit Development Plan. The Federal Highway Administration and Federal Transit Administration provide funding for these activities at up to 80% of the overall cost of those activities limited to the funding available. The City of Grand Island is responsible to provide the match.

Personnel

Title	2020	2021	2022	Net Change	2023
MPO Program Manager	1	1	1	0	1
Totals:	1	1	1	0	1

METROPOLITAN PLANNING ORGANIZATION

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	292,983	244,644	213,037	191,329	139,617
Revenue	100,379	94,370	120,894	110,755	132,231
Transfers In	—	—	—	—	—
Total Resources Available	<u>393,362</u>	<u>339,014</u>	<u>333,931</u>	<u>302,084</u>	<u>271,848</u>
Expenditures	148,718	147,685	165,021	162,467	170,401
Transfers Out	—	—	—	—	—
Total Requirements	<u>148,718</u>	<u>147,685</u>	<u>165,021</u>	<u>162,467</u>	<u>170,401</u>
Ending Cash Balance	<u>244,644</u>	<u>191,329</u>	<u>168,910</u>	<u>139,617</u>	<u>101,447</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

METROPOLITAN PLANNING ORGANIZATION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

INTERGOVERNMENTAL					

22522501 74306 PLANNING FUNDS	94,369	93,312	118,894	108,755	130,231
TOTAL INTERGOVERNMENTAL	<u>94,369</u>	<u>93,312</u>	<u>118,894</u>	<u>108,755</u>	<u>130,231</u>
OTHER REVENUE					

22522501 74787 INTEREST & DIVIDEND REVENUE	6,010	1,058	2,000	2,000	2,000
TOTAL OTHER REVENUE	<u>6,010</u>	<u>1,058</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
TOTAL METROPOLITAN PLANNING ORG	<u>100,379</u>	<u>94,370</u>	<u>120,894</u>	<u>110,755</u>	<u>132,231</u>
TOTAL REVENUES	<u><u>100,379</u></u>	<u><u>94,370</u></u>	<u><u>120,894</u></u>	<u><u>110,755</u></u>	<u><u>132,231</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

METROPOLITAN PLANNING ORGANIZATION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PERSONNEL SERVICES					

22522501 85105 SALARIES - REGULAR	80,026	87,768	95,481	95,481	96,542
22522501 85115 F.I.C.A. PAYROLL TAXES	6,282	6,437	7,304	7,304	7,385
22522501 85120 HEALTH INSURANCE	6,960	13,364	15,839	15,839	39,501
22522501 85125 LIFE INSURANCE	85	105	156	156	150
22522501 85130 DISABILITY INSURANCE	189	243	286	286	290
22522501 85145 PENSION CONTRIBUTION	4,801	5,673	6,206	6,206	6,275
22522501 85150 WORKERS COMPENSATION	18	20	57	57	58
22522501 85161 HRA-VEBA	630	771	841	841	810
TOTAL PERSONNEL SERVICES	<u>98,991</u>	<u>114,381</u>	<u>126,170</u>	<u>126,170</u>	<u>151,011</u>
OPERATING EXPENSES					

22522501 85241 COMPUTER SERVICES	7,122	4,575	4,986	4,862	5,750
22522501 85252 PUBLIC PARTICIPATION PROCES	235	502	1,500	1,000	1,500
22522501 85253 LONG-RANGE TRANSPORTATION	570	618	1,000	750	1,000
22522501 85254 ADMIN/SYSTEMS MANAGEMENT	7,284	166	25	210	250
22522501 85255 TRANSIT PLANNING	—	—	25,000	25,500	1,500
22522501 85256 DEVELOPMENT OF PPP&LRTP CON	32,707	26,451	—	—	—
22522501 85257 SHORT RANGE TRANSIT	—	—	—	—	—
22522501 85410 TELEPHONE EXPENSE	18	19	20	25	1,465
22522501 85413 POSTAGE	—	—	—	—	250
22522501 85422 DUES & SUBSCRIPTIONS	303	303	820	950	1,675
22522501 85428 TRAVEL & TRAINING	1,467	670	5,000	2,500	5,500
22522501 85505 OFFICE SUPPLIES	21	—	500	500	500
TOTAL OPERATING EXPENSES	<u>49,727</u>	<u>33,304</u>	<u>38,851</u>	<u>36,297</u>	<u>19,390</u>
TOTAL METROPOLITAN PLANNING ORG	<u>148,718</u>	<u>147,685</u>	<u>165,021</u>	<u>162,467</u>	<u>170,401</u>
TOTAL EXPENSES	<u>148,718</u>	<u>147,685</u>	<u>165,021</u>	<u>162,467</u>	<u>170,401</u>

Fund Special Revenue	Department Summary	Public Works
Fund Type Public Transit	Supervisor Public Works Director	226

Description

In March of 2012, Grand Island was declared a Metropolitan Statistical Area per a core population within the urbanized area of more than 50,000 people. As a result of this designation the City of Grand Island began to receive an annual allocation of 5307 Urban Transit funding, while Section 5311 Rural Transit Program funding is utilized by Hall County. Currently Hall County and the City of Grand Island cooperatively provide transportation services within Hall County and the urbanized area of the City of Grand Island through an Interlocal Agreement. In 2017, the Grand Island Area Metropolitan Planning Organization completed a Transit Needs Analysis. The Transit Needs Analysis made multiple suggestions for additions to service to be implemented over a five-year period.

Budget Narrative

For this budget year the City of Grand Island intends to continue an interlocal agreement with Hall County to provide demand-response public transit services within Hall County and the City of Grand Island through a contract for services between City of Grand Island and Senior Citizens Industries, Inc. The City of Grand Island's Transit Division anticipates utilizing Section 5307 Urbanized Transit Funds, the City of Grand Island's local match from the general fund, and State of Nebraska Public Transportation Assistance Program funds to cover all capital and operating costs in the contract with Senior Citizens Industries, Inc, and for the associated administrative costs.

In Fiscal Year 2023, the purchase of five (5) replacement transit vehicles is planned, consisting of three (3) new Ford Transits and two (2) new Dodge Minivans. Additionally, progress towards a transit facility will continue. The Transit Development Plan, which began in October 2021, will conclude in November 2022 with a plan for transit service improvements.

Personnel

Title	2020	2021	2022	Net Change	2023
Transit Program Mngr	1	1	1	0	1
Totals:	1	1	1	0	1

TRANSIT FUND

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Forecast</u>	<u>2023 Budget</u>
Beginning Cash Balance	(5,779)	48,581	110,893	36,827	17,071
Revenue	503,209	746,384	2,273,798	1,074,216	1,581,856
Transfers In	125,000	220,000	272,000	272,000	330,000
Total Resources Available	<u>622,430</u>	<u>1,014,965</u>	<u>2,656,691</u>	<u>1,383,043</u>	<u>1,928,927</u>
Expenditures	573,849	978,138	2,648,722	1,345,972	1,899,421
Transfers Out	—	—	20,000	20,000	15,000
Total Requirements	<u>573,849</u>	<u>978,138</u>	<u>2,668,722</u>	<u>1,365,972</u>	<u>1,914,421</u>
Ending Cash Balance	<u>48,581</u>	<u>36,827</u>	<u>(12,031)</u>	<u>17,071</u>	<u>14,506</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

TRANSIT FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

INTERGOVERNMENTAL					

22622601 74360 FEDERAL GRANTS	415,774	526,587	1,837,158	905,460	1,342,429
22622601 74365 STATE GRANTS	86,463	219,457	435,840	168,456	238,927
TOTAL INTERGOVERNMENTAL	<u>502,237</u>	<u>746,044</u>	<u>2,272,998</u>	<u>1,073,916</u>	<u>1,581,356</u>
OTHER REVENUE					

22622601 74787 INTEREST & DIVIDEND	972	340	800	300	500
TOTAL OTHER REVENUE	<u>972</u>	<u>340</u>	<u>800</u>	<u>300</u>	<u>500</u>
TRANSIT FUND	<u>503,209</u>	<u>746,384</u>	<u>2,273,798</u>	<u>1,074,216</u>	<u>1,581,856</u>
TOTAL REVENUES	<u><u>503,209</u></u>	<u><u>746,384</u></u>	<u><u>2,273,798</u></u>	<u><u>1,074,216</u></u>	<u><u>1,581,856</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

TRANSIT FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PERSONNEL SERVICES					

22622601 85105 SALARIES - REGULAR	74,335	80,839	89,039	89,039	94,720
22622601 85115 F.I.C.A. PAYROLL TAXES	5,241	5,738	6,811	6,811	7,246
22622601 85120 HEALTH INSURANCE	10,206	13,191	15,468	15,468	25,982
22622601 85125 LIFE INSURANCE	102	105	156	156	150
22622601 85130 DISABILTY INSURANCE	198	224	267	267	284
22622601 85145 PENSION CONTRIBUTION	4,460	5,226	5,788	5,788	6,157
22622601 85150 WORKERS COMPENSATION	17	19	53	53	57
22622601 85161 HRA-VEBA	780	780	841	841	810
TOTAL PERSONNEL SERVICES	<u>95,339</u>	<u>106,122</u>	<u>118,423</u>	<u>118,423</u>	<u>135,406</u>
OPERATING EXPENSES					

22622601 85213 CONTRACT SERVICES	445,702	864,262	939,439	904,185	964,635
22622601 85241 COMPUTER SERVICES	5,078	5,093	2,968	4,472	16,168
22622601 85259 TRANSIT STUDY NEEDS	—	—	150,000	100,000	50,000
22622601 85407 AUTOMOBILE INSURANCE	—	—	—	—	—
22622601 85410 TELEPHONE EXPENSE	1,473	2,204	2,792	2,792	3,000
22622601 85419 LEGAL NOTICES	—	79	300	300	300
22622601 85428 TRAVEL & TRAINING	126	294	2,500	2,500	3,000
22622601 85505 OFFICE SUPPLIES	2,243	84	300	300	800
22622601 85540 SMALL TOOLS & PARTS	—	—	75,000	70,000	7,000
TOTAL OPERATING EXPENSES	<u>454,622</u>	<u>872,016</u>	<u>1,173,299</u>	<u>1,084,549</u>	<u>1,044,903</u>
CAPITAL OUTLAY					

22622601 85610 BUILDINGS	—	—	1,182,000	—	450,000
22622601 85625 VEHICLES	23,888	—	175,000	143,000	269,112
TOTAL CAPITAL OUTLAY	<u>23,888</u>	<u>—</u>	<u>1,357,000</u>	<u>143,000</u>	<u>719,112</u>
TOTAL TRANSIT FUND	<u>573,849</u>	<u>978,138</u>	<u>2,648,722</u>	<u>1,345,972</u>	<u>1,899,421</u>
TOTAL EXPENSES	<u>573,849</u>	<u>978,138</u>	<u>2,648,722</u>	<u>1,345,972</u>	<u>1,899,421</u>

Fund Special Revenue	Department Summary	Community Development
Fund Type Community Youth Council	Supervisor City Administrator	229

Description

The Community Youth Council (CYC) was formed in 1995 to address the growing concerns facing the youth of our community, such as racism, drug and alcohol abuse, gang activity, lack of positive role models, free alternative activities, and a community commitment to youth. At startup time the group received a Family Preservation grant from the Nebraska Children and Families Foundation for funding of the program. For many years there was a paid CYC coordinator who helped facilitate a variety of programs that supported youth and neighborhood development. As grant funding decreased, the position of coordinator was moved to different departments in the City and is currently managed by the public information officer.

The CYC has approximately 23 members who are sophomores, juniors, and seniors representing all four high schools. In addition, the group has eight adult board members. The program provides leadership development, exposure to government processes, access to elected officials, opportunity to support community issues concerning youth, and activities and events that are youth and family friendly.

Budget Narrative

The CYC strives to always cover a portion of the costs associated with their sponsored events and service projects through sponsorships, donations, and grants. The CYC budget is used in conjunction with the dollars raised to cover project and general program costs.

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COMMUNITY YOUTH COUNCIL

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	40,235	40,830	45,036	41,023	40,823
Revenue	862	196	4,206	—	—
Transfers In	—	—	—	—	—
Total Resources Available	<u>41,097</u>	<u>41,026</u>	<u>49,242</u>	<u>41,023</u>	<u>40,823</u>
Expenditures	267	3	12,200	200	13,176
Transfers Out	—	—	—	—	—
Total Requirements	<u>267</u>	<u>3</u>	<u>12,200</u>	<u>200</u>	<u>13,176</u>
Ending Cash Balance	<u>40,830</u>	<u>41,023</u>	<u>37,042</u>	<u>40,823</u>	<u>27,647</u>

DRAFT

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

COMMUNITY YOUTH COUNCIL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

INTERGOVERNMENTAL					

22910001 74360 FEDERAL GRANTS	—	—	500	—	—
TOTAL INTERGOVERNMENTAL	—	—	500	—	—
OTHER REVENUE					

22910001 74736 DONTATIONS & CONTRIBUTIONS	—	—	3,500	—	—
22910001 74787 INTEREST & DIVIDEND	862	196	150	—	—
22910001 74799 CREDIT CARD REBATE	—	—	56	—	—
TOTAL OTHER REVENUE	862	196	3,706	—	—
TOTAL COMMUNITY YOUTH COUNCIL	862	196	4,206	—	—
TOTAL REVENUES	862	196	4,206	—	—

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

COMMUNITY YOUTH COUNCIL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

22910001 85245 PRINTING & BINDING	—	—	500	—	540
22910001 85410 TELEPHONE EXPENSE	—	—	100	—	108
22910001 85416 ADVERTISING	—	—	750	—	810
22910001 85419 LEGAL NOTICES	—	—	50	—	54
22910001 85428 TRAVEL & TRAINING	—	—	300	—	324
22910001 85490 OTHER EXPENDITURES	188	—	5,000	—	5,400
22910001 85505 OFFICE SUPPLIES	3	3	1,000	—	1,080
22910001 85590 SUPPLIES	76	—	4,500	200	4,860
TOTAL OPERATING EXPENSES	267	3	12,200	200	13,176

TOTAL COMMUNITY YOUTH COUNCIL	267	3	12,200	200	13,176

TOTAL EXPENSES	267	3	12,200	200	13,176
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Fund Special Revenue	Department Summary	Community Development
Fund Type Revolving Loan	Supervisor Planning Director	237

Description

This account was originally created to recapture loan payments from a 1993 Economic Development loan (\$340,000) to Nova-Tech, Inc., a Grand Island biotechnology company. The Nova-Tech account is paid in full. As of June 2009, program income from a \$250,000 Economic Development loan, made to Standard Iron in 2004 (04-ED-003) was moved from grant account 25111615 into this Revolving Loan fund. All loan payments and other economic development income are deposited into the Economic Development Revolving Loan (Program Income) fund and are available as Economic Development capital for business development. All activities funded by the Revolving Loan Fund must follow Community Development Block Grant special conditions.

Budget Narrative

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REVOLVING LOAN

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	246,976	175,541	175,541	61,871	99,021
Revenue	1,565	24,330	28,260	40,150	31,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>248,541</u>	<u>199,871</u>	<u>203,801</u>	<u>102,021</u>	<u>130,021</u>
Expenditures	73,000	138,000	141,000	3,000	123,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>73,000</u>	<u>138,000</u>	<u>141,000</u>	<u>3,000</u>	<u>123,000</u>
Ending Cash Balance	<u>175,541</u>	<u>61,871</u>	<u>62,801</u>	<u>99,021</u>	<u>7,021</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

REVOLVING LOAN	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

23710001 74787 INTEREST & DIVIDEND REVENUE	1,565	288	3,260	150	1,000
23710001 74788 LOAN PROCEEDS - PRINCIPAL	—	24,042	—	40,000	30,000
23710001 74788 23715 STANDARD IRON LOAN	—	—	25,000	—	—
TOTAL OTHER REVENUE	<u>1,565</u>	<u>24,330</u>	<u>28,260</u>	<u>40,150</u>	<u>31,000</u>

TOTAL REVOLVING LOAN	<u>1,565</u>	<u>24,330</u>	<u>28,260</u>	<u>40,150</u>	<u>31,000</u>

TOTAL REVENUES	<u>1,565</u>	<u>24,330</u>	<u>28,260</u>	<u>40,150</u>	<u>31,000</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

REVOLVING LOAN	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

23710001 85481 DOWNPAYMENT ASSISTANCE	73,000	138,000	138,000	—	120,000
23710001 85490 OTHER EXPENDITURES	—	—	3,000	3,000	3,000
TOTAL OPERATING EXPENSES	<u>73,000</u>	<u>138,000</u>	<u>141,000</u>	<u>3,000</u>	<u>123,000</u>
TOTAL REVOLVING LOAN	<u>73,000</u>	<u>138,000</u>	<u>141,000</u>	<u>3,000</u>	<u>123,000</u>
TOTAL EXPENSES	<u><u>73,000</u></u>	<u><u>138,000</u></u>	<u><u>141,000</u></u>	<u><u>3,000</u></u>	<u><u>123,000</u></u>

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Fund Special Revenue	Department Summary	Finance
Fund Type Economic Development	Supervisor Finance Director	238

Description

In the November 2012 election, voters renewed the City’s Local Option Economic Development Program requiring the City to set aside \$750,000 per year for 10 years to promote economic development. This fund reflects the transfer in from the General Fund and subsequent expenditures those funds use to provide incentives for business recruitment and retention. Funds are required to be segregated and expenditures are to be recommended by the Economic Development Corporation Executive Board, reviewed by the Citizens’ Advisory Review Committee, then finally submitted to the Mayor and City Council for approval. The 2012-2013 budget reflected the final year of the City’s first Local Option Economic Development Program passed by citizens in May, 2003.

Budget Narrative

DRAFT

ECONOMIC DEVELOPMENT

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	1,239,578	1,390,849	1,171,349	1,405,486	1,185,986
Revenue	28,891	6,541	3,000	3,000	3,000
Transfers In	750,000	750,000	750,000	750,000	750,000
Total Resources Available	<u>2,018,469</u>	<u>2,147,390</u>	<u>1,924,349</u>	<u>2,158,486</u>	<u>1,938,986</u>
Expenditures	627,620	741,904	972,500	972,500	972,500
Transfers Out	—	—	—	—	—
Total Requirements	<u>627,620</u>	<u>741,904</u>	<u>972,500</u>	<u>972,500</u>	<u>972,500</u>
Ending Cash Balance	<u>1,390,849</u>	<u>1,405,486</u>	<u>951,849</u>	<u>1,185,986</u>	<u>966,486</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

ECONOMIC DEVELOPMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

23811402 74787 INTEREST & DIVIDEND	28,891	6,541	3,000	3,000	3,000
TOTAL OTHER REVENUE	<u>28,891</u>	<u>6,541</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>

TOTAL ECONOMIC DEVELOPMENT	<u>28,891</u>	<u>6,541</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>

TOTAL REVENUES	<u><u>28,891</u></u>	<u><u>6,541</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

ECONOMIC DEVELOPMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

23811402 85454 ECONOMIC DEVELOPMENT	627,620	674,404	950,000	950,000	950,000
23811402 85490 OTHER EXPENDITURES	—	67,500	22,500	22,500	22,500
TOTAL OPERATING EXPENSES	<u>627,620</u>	<u>741,904</u>	<u>972,500</u>	<u>972,500</u>	<u>972,500</u>
TOTAL ECONOMIC DEVELOPMENT	<u>627,620</u>	<u>741,904</u>	<u>972,500</u>	<u>972,500</u>	<u>972,500</u>
TOTAL EXPENSES	<u>627,620</u>	<u>741,904</u>	<u>972,500</u>	<u>972,500</u>	<u>972,500</u>

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Fund Special Revenue	Department Summary	Community Development
Fund Type Community Development	Supervisor Planning Director	240

Description

Non-economic Development Income received from Homestead, Neighborhood Stabilization and Community Development Block Grant loan payments (including the owner-occupied rehab and the first-time homebuyer programs) is used to fund housing activities in accordance with eligible guidelines and the City of Grand Island's "Program Income Re-use" plan. We plan to Review projects as they are presented to the Division.

Budget Narrative

DRAFT

HOUSING REUSE PROGRAM

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	89,749	105,417	105,669	105,736	106,736
Revenue	15,668	319	31,000	1,000	31,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>105,417</u>	<u>105,736</u>	<u>136,669</u>	<u>106,736</u>	<u>137,736</u>
Expenditures	—	—	105,550	—	105,550
Transfers Out	—	—	—	—	—
Total Requirements	<u>—</u>	<u>—</u>	<u>105,550</u>	<u>—</u>	<u>105,550</u>
Ending Cash Balance	<u>105,417</u>	<u>105,736</u>	<u>31,119</u>	<u>106,736</u>	<u>32,186</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

HOUSING REUSE FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

24010001 74787 INTEREST & DIVIDEND	668	319	1,000	1,000	1,000
24010001 74788 LOAN PROCEEDS-PRINCIPAL	15,000	—	30,000	—	30,000
TOTAL OTHER REVENUE	<u>15,668</u>	<u>319</u>	<u>31,000</u>	<u>1,000</u>	<u>31,000</u>

TOTAL HOUSING REUSE	<u>15,668</u>	<u>319</u>	<u>31,000</u>	<u>1,000</u>	<u>31,000</u>

TOTAL REVENUES	<u><u>15,668</u></u>	<u><u>319</u></u>	<u><u>31,000</u></u>	<u><u>1,000</u></u>	<u><u>31,000</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

HOUSING REUSE FUND	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

24010001 85213 CONTRACT SERVICES	—	—	39,380	—	39,380
24010001 85213 24011 C/S NSP-09-3N-11	—	—	66,170	—	66,170
TOTAL OPERATING EXPENSES	—	—	105,550	—	105,550

TOTAL HOUSING REUSE	—	—	105,550	—	105,550

TOTAL EXPENSES	—	—	105,550	—	105,550
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Fund Special Revenue	Department Summary	Community Development
Fund Type Community Development	Supervisor Planning Director	250

Description

Community Development is a division of the Regional Planning Department. The Community Development Division has one employee who administers Community Development Block Grants, which may include housing programs, infrastructure, economic development, tourism and planning projects. Division responsibilities include:

1. Providing grant administration and reporting for State, Federal and community grants for the City and Community Development
 2. Maintaining certified Grant Administrator status required for Nebraska Department of Economic Development grants
 3. Serving as a Community grant resource
 4. Facilitating service referrals to other community agencies
 5. Creating and Implementing Consolidated Plan and Annual Action Plan for CDBG Funding.
 6. Serving as City liaison to a variety of non-profit agencies and other community groups working to enhance community development
 7. Managing and reporting economic development and non-economic development program re-use funds
 8. Monitors and meets multiple grant funder requirements that the City must meet to be eligible to apply.
- Community Development Staff salary is paid by grant administration funding.

Nebraska Investment Finance Authority (NIFA) - Restricted Cash

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Community Development Administrator	1	1	1	0	1
Totals:	1	1	1	0	1

COMMUNITY DEVELOPMENT

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	29,750	(23,311)	11,493	19,937	64,797
Revenue	114	107,086	126,815	126,815	126,815
Transfers In	25,000	25,000	25,000	25,000	25,000
Total Resources Available	<u>54,864</u>	<u>108,775</u>	<u>163,308</u>	<u>171,752</u>	<u>216,612</u>
Expenditures	78,175	88,838	107,255	106,955	133,555
Transfers Out	—	—	—	—	—
Total Requirements	<u>78,175</u>	<u>88,838</u>	<u>107,255</u>	<u>106,955</u>	<u>133,555</u>
Ending Cash Balance	<u>(23,311)</u>	<u>19,937</u>	<u>56,053</u>	<u>64,797</u>	<u>83,057</u>
Unrestricted Cash	(23,311)	19,937	56,053	64,797	83,057
Restricted Cash	<u>(23,311)</u>	<u>19,937</u>	<u>56,053</u>	<u>64,797</u>	<u>83,057</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

COMMUNITY DEVELOPMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

FEEES AND SERVICES					

25010001 74715 OTHER RENTAL	—	—	420	420	420
TOTAL FEES AND SERVICES	—	—	420	420	420
OTHER REVENUE					

25010001 74787 INTEREST & DIVIDEND	114	69	125	125	125
25010001 74795 OTHER REVENUE	—	107,017	126,242	126,242	126,242
25010001 74799 CREDIT CARD REBATE	—	—	28	28	28
TOTAL OTHER REVENUE	114	107,086	126,395	126,395	126,395
TOTAL COMMUNITY DEVELOPMENT	114	107,086	126,815	126,815	126,815
TOTAL REVENUES	114	107,086	126,815	126,815	126,815

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

COMMUNITY DEVELOPMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PERSONNEL SERVICES					

25010001 85105 SALARIES - REGULAR	54,954	60,109	65,274	65,274	82,678
25010001 85110 SALARIES - OVERTIME	60	47	—	—	—
25010001 85115 F.I.C.A. PAYROLL TAXES	3,784	4,116	4,993	4,993	6,325
25010001 85120 HEALTH INSURANCE	10,513	13,498	15,839	15,839	20,992
25010001 85125 LIFE INSURANCE	102	105	156	156	150
25010001 85130 DISABILITY INSURANCE	147	166	196	196	248
25010001 85145 PENSION CONTRIBUTION	3,301	3,888	4,243	4,243	5,374
25010001 85150 WORKERS COMPENSATION	12	14	39	39	50
25010001 85160 OTHER EMPLOYEE BENEFITS	27	—	—	—	—
25010001 85161 VEBA	780	780	841	841	810
TOTAL PERSONNEL SERVICES	<u>73,680</u>	<u>82,723</u>	<u>91,581</u>	<u>91,581</u>	<u>116,627</u>
OPERATING EXPENSES					

25010001 85213 CONTRACT SERVICES	—	—	500	500	540
25010001 85241 COMPUTER SERVICES	2,539	2,483	5,334	5,334	5,761
25010001 85324 REPAIR & MAINT - BUILDING	—	—	—	—	—
25010001 85330 REPAIR & MAINT - OFF FURN	—	—	400	400	432
25010001 85405 INSURANCE PREMIUMS	1,058	1,140	840	840	907
25010001 85410 TELEPHONE	36	38	100	100	108
25010001 85413 POSTAGE	42	32	300	300	324
25010001 85416 ADVERTISING	224	—	300	300	324
25010001 85419 LEGAL NOTICES	191	857	800	500	864
25010001 85422 DUES & SUBSCRIPTIONS	—	—	4,500	4,500	4,860
25010001 85428 TRAVEL & TRAINING	—	—	1,800	1,800	1,944
25010001 85505 OFFICE SUPPLIES	186	20	500	500	540
25010001 85540 MISC OPERATING EQUIPMENT	219	1,545	300	300	324
TOTAL OPERATING EXPENSES	<u>4,495</u>	<u>6,115</u>	<u>15,674</u>	<u>15,374</u>	<u>16,928</u>
TOTAL COMMUNITY DEVELOPMENT	<u>78,175</u>	<u>88,838</u>	<u>107,255</u>	<u>106,955</u>	<u>133,555</u>
TOTAL EXPENSES	<u>78,175</u>	<u>88,838</u>	<u>107,255</u>	<u>106,955</u>	<u>133,555</u>

Fund Special Revenue	Department Summary	Community Development
Fund Type Community Grants	Supervisor Planning Director	251

Description

Community Development applies for a variety of grants on behalf of the City and the community. The City, as a local unit of government, is often an eligible applicant for many local, state and federal grants and, as applicant, must assume grant administration responsibilities for those grants. Active and projected grants from the Nebraska Department of Economic Development and other funders are included in this account. Funding for grant applications for many other City Departments and community organizations have been included in this account (including, but not limited to the Department of Justice, Department of Environmental Quality, Nebraska Environmental Trust, Nebraska Children and Families Foundation, Substance Abuse Prevention, Nebraska Department of Roads, Nebraska Statewide Arboretum, Nebraska Department of Economic Development and Nebraska Health and Human Services grants.)

Budget Narrative

This fund is no longer used as of 2020.

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COMMUNITY GRANTS

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	62,655	62,655	62,655	62,655	62,655
Revenue	—	—	—	—	—
Transfers In	—	—	—	—	—
Total Resources Available	<u>62,655</u>	<u>62,655</u>	<u>62,655</u>	<u>62,655</u>	<u>62,655</u>
Expenditures	—	—	—	—	—
Transfers Out	—	—	—	—	—
Total Requirements	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Ending Cash Balance	<u>62,655</u>	<u>62,655</u>	<u>62,655</u>	<u>62,655</u>	<u>62,655</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

COMMUNITY GRANTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
----- COMMUNITY DEVELOPMENT -----					
INTERGOVERNMENTAL -----					
25111601 74360 FEDERAL GRANTS	—	—	—	—	—
TOTAL INTERGOVERNMENTAL	—	—	—	—	—
OTHER REVENUE -----					
25111601 74799 CREDIT CARD REBATE	—	—	—	—	—
TOTAL OTHER REVENUE	—	—	—	—	—
TOTAL COMMUNITY DEVELOPMENT	—	—	—	—	—
COMMUNITY REVITALIZATION -----					
INTERGOVERNMENTAL -----					
25111617 74360 25180 FEDERAL GRANTS	—	—	—	—	—
25111617 74360 26263 FEDERAL GRANTS	—	—	—	—	—
TOTAL INTERGOVERNMENTAL	—	—	—	—	—
OTHER REVENUE -----					
25111617 74788 LOAN PROCEEDS-PRINCIPAL	—	—	—	—	—
25111617 74788 25172 LOAN PROCEEDS-PRINCIP	—	—	—	—	—
TOTAL OTHER REVENUE	—	—	—	—	—
TOTAL COMMUNITY REVITALIZATION	—	—	—	—	—
NEIGHBORHOOD STABILIZATION -----					
OTHER REVENUE -----					
25111623 74788 LOAN PROCEEDS-PRINCIPAL	—	—	—	—	—
TOTAL OTHER REVENUE	—	—	—	—	—
TOTAL NEIGHBORHOOD STABILIZATION	—	—	—	—	—

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

COMMUNITY GRANTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
----- DOWNTOWN REVITALIZATION -----					
INTERGOVERNMENTAL -----					
25111627 74360 25213 FEDERAL GRANTS	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	0	0	0	0	0
TOTAL DOWNTOWN REVITALIZATION	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

COMMUNITY GRANTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

COMMUNITY DEVELOPMENT					

OPERATING EXPENSES					

25111601 85213 C/S-STORMWATER	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—

TOTAL COMMUNITY DEVELOPMENT	—	—	—	—	—

COMMUNITY REVITALIZATION					

OPERATING EXPENSES					

25111617 85213 25180 CONTRACT SERVICES	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—

TOTAL COMMUNITY REVITALIZATION	—	—	—	—	—

CDBG ECONOMIC DEVELOPMENT					

PERSONNEL SERVICES					

25111621 85105 25211 SALARIES - REGULAR	—	—	—	—	—
25111621 85115 25211 F.I.C.A. PAYROLL TAXES	—	—	—	—	—
25111621 85145 25211 PENSION CONTRIBUTION	—	—	—	—	—
TOTAL PERSONNEL SERVICES	—	—	—	—	—

TOTAL CDBG ECONOMIC DEVELOPMENT	—	—	—	—	—

DOWNTOWN REVITALIZATION					

OPERATING EXPENSES					

25111627 85213 25213 CONTRACT SERVICES	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—

TOTAL DOWNTOWN REVITALIZATION	—	—	—	—	—

TOTAL EXPENSES	—	—	—	—	—
=====					

Fund Special Revenue	Department Summary	Community Development
Fund Type HUD Entitlement	Supervisor Planning Director	252

Description

The Community Development Block Grant (CDBG) Program is federally authorized under Title I of the Housing and Community Development Act of 1974, as amended. The primary objective of Title I of the Housing and Community Development Act of 1974, as amended, is the development of viable urban communities. These viable communities are achieved by providing the following, principally for persons of low and moderate income:

- Decent housing;
- A suitable living environment; and
- Expanded economic opportunities.

To achieve these goals, the CDBG Program is administered to communities with a population of 50,000 or higher through direct funding which is called the "Entitlement Program." Under this program, the City of Grand Island receives a direct allocation of CDBG funds, which are then used to address the above stated goals of this funding source.

Budget Narrative

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HUD ENTITLEMENT

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	(7)	96,810	96,810	(20,748)	—
Revenue	507,847	98,560	1,245,147	892,232	1,455,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>507,840</u>	<u>195,370</u>	<u>1,341,957</u>	<u>871,484</u>	<u>1,455,000</u>
Expenditures	411,030	216,118	1,179,747	871,484	1,455,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>411,030</u>	<u>216,118</u>	<u>1,179,747</u>	<u>871,484</u>	<u>1,455,000</u>
Ending Cash Balance	<u>96,810</u>	<u>(20,748)</u>	<u>162,210</u>	<u>—</u>	<u>—</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

HUD ENTITLEMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

25200001 74368 HUD ENTITLEMENT - PROJECTS	400,830	88,560	1,118,905	830,990	1,400,000
25200001 74369 HUD ENTITLEMENT - ADMIN FEE	107,017	10,000	126,242	61,242	55,000
TOTAL OTHER REVENUE	<u>507,847</u>	<u>98,560</u>	<u>1,245,147</u>	<u>892,232</u>	<u>1,455,000</u>
TOTAL HUD ENTITLEMENT ACTIVITY	<u>507,847</u>	<u>98,560</u>	<u>1,245,147</u>	<u>892,232</u>	<u>1,455,000</u>
TOTAL REVENUES	<u><u>507,847</u></u>	<u><u>98,560</u></u>	<u><u>1,245,147</u></u>	<u><u>892,232</u></u>	<u><u>1,455,000</u></u>

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

HUD ENTITLEMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

25200001 85213 CONTRACT SERVICES	387,830	109,101	1,118,905	749,000	1,400,000
25200001 85213 27000 HOUSING DEVEL. CORP	—	—	-100	—	—
25200001 85213 27001 CONTINUUM OF CARE	—	—	—	—	—
25200001 85213 27002 HOUSING IMPROVEMENT	—	—	-100	—	—
25200001 85213 27003 RENTAL ASSISTANCE	23,200	—	-100	—	—
25200001 85213 27004 REVITALIZATION FUND	—	—	-100	—	—
25200001 85221 ADMINISTRATIVE SERVICES	—	107,017	61,242	122,484	55,000
TOTAL OPERATING EXPENSES	<u>411,030</u>	<u>216,118</u>	<u>1,179,747</u>	<u>871,484</u>	<u>1,455,000</u>
TOTAL HUD ENTITLEMENT ACTIVITY	<u>411,030</u>	<u>216,118</u>	<u>1,179,747</u>	<u>871,484</u>	<u>1,455,000</u>
TOTAL EXPENSES	<u>411,030</u>	<u>216,118</u>	<u>1,179,747</u>	<u>871,484</u>	<u>1,455,000</u>

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Fund Special Revenue	Department Summary	Police
Fund Type Police Grants	Supervisor Police Chief	260

Description

This fund was created to account for non-personnel Police Grants. This fund includes Justice Assistance grants for equipment and program purchases, mini-grants, and drug initiative grants through the High Intensity Drug Trafficking Area (HIDTA).

Budget Narrative

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POLICE GRANTS

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	14,102	30,878	34,270	3,678	33,401
Revenue	114,716	76,998	88,842	118,104	107,842
Transfers In	—	—	—	—	—
Total Resources Available	<u>128,818</u>	<u>107,876</u>	<u>123,112</u>	<u>121,782</u>	<u>141,243</u>
Expenditures	97,940	104,198	85,450	88,381	109,562
Transfers Out	—	—	—	—	—
Total Requirements	<u>97,940</u>	<u>104,198</u>	<u>85,450</u>	<u>88,381</u>	<u>109,562</u>
Ending Cash Balance	<u>30,878</u>	<u>3,678</u>	<u>37,662</u>	<u>33,401</u>	<u>31,681</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
POLICE GRANTS					

BUREAU OF JUSTICE GRANT					

INTERGOVERNMENTAL					

26020007 74360 FEDERAL GRANTS	55,189	—	17,000	17,000	17,000
TOTAL INTERGOVERNMENTAL	55,189	—	17,000	17,000	17,000

TOTAL BUREAU OF JUSTICE GRANTS	55,189	—	17,000	17,000	17,000

MINI GRANTS					

INTERGOVERNMENTAL					

26020010 74360 FEDERAL GRANTS	—	—	3,000	4,975	6,000
TOTAL INTERGOVERNMENTAL	—	—	3,000	4,975	6,000

OTHER REVENUE					

26020010 74795 OTHER REVENUE	7,076	31,871	4,000	23,449	20,000
TOTAL OTHER REVENUE	7,076	31,871	4,000	23,449	20,000

TOTAL MINI GRANTS	7,076	31,871	7,000	28,424	26,000

TRI-CITY HIDTA					

INTERGOVERNMENTAL					

26022317 74360 FEDERAL GRANTS	52,451	45,127	55,442	55,442	55,442
TOTAL INTERGOVERNMENTAL	52,451	45,127	55,442	55,442	55,442

TOTAL TRI-CITY HIDTA	52,451	45,127	55,442	55,442	55,442

BULLETPROOF VEST PARTNERSHIP					

INTERGOVERNMENTAL					

26022321 74360 FEDERAL GRANTS	—	—	9,400	17,238	9,400
TOTAL INTERGOVERNMENTAL	—	—	9,400	17,238	9,400

TOTAL BULLETPROOF VEST PARTNERSHIP	—	—	9,400	17,238	9,400

TOTAL REVENUES	114,716	76,998	88,842	118,104	107,842

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

POLICE GRANTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

BUREAU OF JUSTICE GRANT					

OPERATING EXPENSES					

26020007 85590 OTHER GENERAL SUPPLIES	25,078	—	17,000	—	18,360
TOTAL OPERATING EXPENSES	<u>25,078</u>	<u>—</u>	<u>17,000</u>	<u>—</u>	<u>18,360</u>

TOTAL BUREAU OF JUSTICE GRANTS	<u>25,078</u>	<u>—</u>	<u>17,000</u>	<u>—</u>	<u>18,360</u>

MINI GRANTS					

OPERATING EXPENSES					

26020010 85428 TRAVEL & TRAINING	1,541	10,297	4,000	12,136	6,000
26020010 85590 SUPPLIES	16,604	24,813	—	3,958	20,000
TOTAL OPERATING EXPENSES	<u>18,145</u>	<u>35,110</u>	<u>4,000</u>	<u>16,094</u>	<u>26,000</u>

TOTAL MINI GRANTS	<u>18,145</u>	<u>35,110</u>	<u>4,000</u>	<u>16,094</u>	<u>26,000</u>

TRI-CITY HIDTA					

OPERATING EXPENSES					

26022317 85213 CONTRACT SERVICES	6,000	4,000	4,200	4,200	4,200
26022317 85305 UTILITY SERVICES	5,245	5,727	6,000	6,000	6,000
26022317 85317 NATURAL GAS	1,934	1,406	4,000	4,000	4,000
26022317 85324 REPAIR & MAINT - BUILDING	9,056	7,077	8,000	8,000	8,000
26022317 85325 REPAIR & MAINT - MACH & EQUIP	57	143	—	—	—
26022317 85410 TELEPHONE EXPENSE	—	—	—	—	—
26022317 85428 TRAVEL & TRAINING	—	—	500	500	500
26022317 85463 INVESTIGATIVE EXPENSE	32,129	31,525	27,350	27,350	27,350
26022317 85505 OFFICE SUPPLIES	—	—	—	—	—
26022317 85590 SUPPLIES	296	1,667	5,000	5,000	5,000
TOTAL OPERATION EXPENSES	<u>54,717</u>	<u>51,545</u>	<u>55,050</u>	<u>55,050</u>	<u>55,050</u>

TOTAL TRI-CITY HIDTA	<u>54,717</u>	<u>51,545</u>	<u>55,050</u>	<u>55,050</u>	<u>55,050</u>

BULLETPROOF VEST PARTNERSHIP					

OPERATING EXPENSES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

POLICE GRANTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
26022321 85546 BULLETPROOF VESTS	—	17,543	9,400	17,237	10,152
TOTAL OPERATING EXPENSES	—	17,543	9,400	17,237	10,152
TOTAL BULLETPROOF VEST PARTNERSHIP	—	17,543	9,400	17,237	10,152
TOTAL EXPENSES	97,940	104,198	85,450	88,381	109,562

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Fund Special Revenue	Department Summary	Police
Fund Type Tri City Task Force	Supervisor Police Chief	265

Description

This fund accounts for the Central Nebraska Drug and Safe Streets Task Force, formerly the Tri-City Task Force activities. The primary funding is from drug seizure funds, also known as Equitable Sharing.

In July 2018 new policy was rolled out to Task Forces. Part of the change is that Task Forces can no longer receive payments directly and need a fiduciary agent. The Task Force elected in 2019 to have the City of Grand Island become the fiduciary agent.

Budget Narrative

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TRI CITY TASK FORCE

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	(22,490)	205,456	127,979	36,482	36,532
Revenue	257,129	36,684	150,050	150,050	150,050
Transfers In	—	—	—	—	—
Total Resources Available	<u>234,639</u>	<u>242,140</u>	<u>278,029</u>	<u>186,532</u>	<u>186,582</u>
Expenditures	29,183	205,658	150,000	150,000	162,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>29,183</u>	<u>205,658</u>	<u>150,000</u>	<u>150,000</u>	<u>162,000</u>
Ending Cash Balance	<u>205,456</u>	<u>36,482</u>	<u>128,029</u>	<u>36,532</u>	<u>24,582</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

TRI CITY TASK FORCE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
----- TRI CITY TASK FORCE -----					
----- OTHER REVENUE -----					
26500001 74787 INTEREST & DIVIDENDS	175	537	50	50	50
26500001 74795 OTHER REVENUE	256,954	36,147	150,000	150,000	150,000
TOTAL OTHER REVENUE	<u>257,129</u>	<u>36,684</u>	<u>150,050</u>	<u>150,050</u>	<u>150,050</u>
 TOTAL TRI CITY TASK FORCE	 <u>257,129</u>	 <u>36,684</u>	 <u>150,050</u>	 <u>150,050</u>	 <u>150,050</u>
 TOTAL REVENUES	 <u>257,129</u>	 <u>36,684</u>	 <u>150,050</u>	 <u>150,050</u>	 <u>150,050</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

TRI CITY TASK FORCE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
----- TRI CITY TASK FORCE ----- OPERATING EXPENSES -----					
26500001 85590 SUPPLIES	29,183	205,658	150,000	150,000	162,000
TOTAL OPERATING EXPENSES	<u>29,183</u>	<u>205,658</u>	<u>150,000</u>	<u>150,000</u>	<u>162,000</u>
TOTAL TRI CITY TASK FORCE	<u>29,183</u>	<u>205,658</u>	<u>150,000</u>	<u>150,000</u>	<u>162,000</u>
TOTAL EXPENSES	<u><u>29,183</u></u>	<u><u>205,658</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>162,000</u></u>

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Fund Special Revenue	Department Summary	Downtown Projects
Fund Type Parking District 3	Supervisor Public Works Director	270

Description

Downtown Parking District No. 3 was created in 2019 by Ordinance No. 9718 to replace Downtown Improvement & Parking District No. 1. The district is comprised of approximately 19 blocks in area. The district is funded through a special assessment for maintenance and operation of the 9 parking lots.

Budget Narrative

Routine maintenance and operations such as pothole patching and snow removal will continue.

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PARKING DISTRICT #3

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	49,314	100,894	103,809	107,619	43,618
Revenue	110,101	68,719	61,470	71,450	65,950
Transfers In	—	—	65,000	65,000	100,000
Total Resources Available	<u>159,415</u>	<u>169,613</u>	<u>230,279</u>	<u>244,069</u>	<u>209,568</u>
Expenditures	58,521	61,994	228,750	200,451	85,050
Transfers Out	—	—	—	—	—
Total Requirements	<u>58,521</u>	<u>61,994</u>	<u>228,750</u>	<u>200,451</u>	<u>85,050</u>
Ending Cash Balance	<u>100,894</u>	<u>107,619</u>	<u>1,529</u>	<u>43,618</u>	<u>124,518</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PARKING DISTRICT #3	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

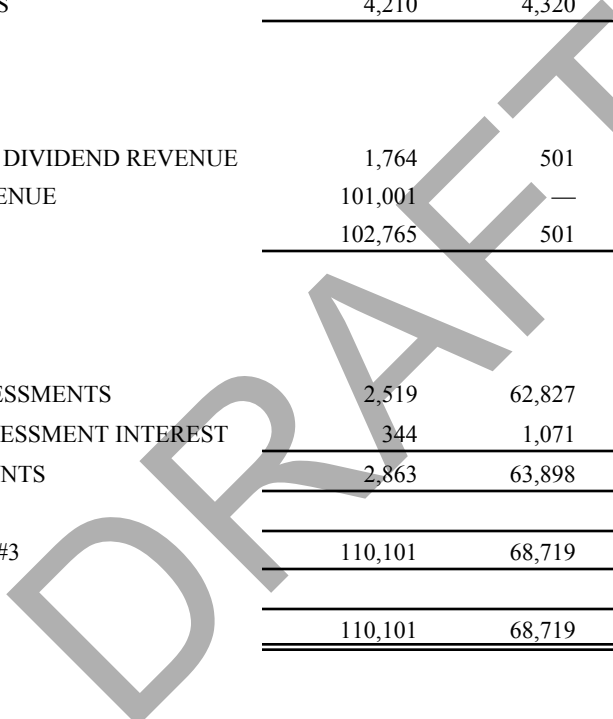
GENERAL TAX REVENUE					

27010001 74095 OCCUPATION TAX	263	—	—	—	—
TOTAL GENERAL TAX REVENUE	263	—	—	—	—
FEES AND SERVICES					

27010001 74715 OTHER RENTAL	4,210	4,320	3,170	7,000	4,500
TOTAL FEES AND SERVICES	4,210	4,320	3,170	7,000	4,500
OTHER REVENUE					

27010001 74787 INTEREST & DIVIDEND REVENUE	1,764	501	1,300	450	450
27010001 74795 OTHER REVENUE	101,001	—	—	—	—
TOTAL OTHER REVENUE	102,765	501	1,300	450	450
SPECIAL ASSESSMENTS					

27010001 74195 OTHER ASSESSMENTS	2,519	62,827	56,650	63,000	60,000
27010001 74705 PAVING ASSESSMENT INTEREST	344	1,071	350	1,000	1,000
TOTAL SPECIAL ASSESSMENTS	2,863	63,898	57,000	64,000	61,000
TOTAL PARKING DISTRICT#3	110,101	68,719	61,470	71,450	65,950
TOTAL REVENUES	110,101	68,719	61,470	71,450	65,950



CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PARKING DISTRICT #3	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

27010001 85213 CONTRACT SERVICES	9,190	8,948	170,000	150,000	25,000
27010001 85249 SNOW & ICE REMOVAL	40,522	43,382	45,000	8,248	45,000
27010001 85290 OTHER PROFESSIONAL & TECH	624	1,049	1,000	30,000	1,000
27010001 85305 UTILITY SERVICES	3,932	3,873	4,000	4,000	4,000
27010001 85319 REPAIR & MAIN-LD IMP/IRRIGA	2,747	15	5,000	2,500	5,000
27010001 85390 OTHER PROPERTY SERVICES	577	244	1,000	500	500
27010001 85405 INSURANCE PREMIUMS	794	855	900	1,028	1,050
27010001 85413 POSTAGE	—	—	600	150	500
27010001 85419 LEGAL NOTICES	135	3,564	750	3,500	2,500
27010001 85490 OTHER EXPENDITURES	—	64	—	25	—
27010001 85560 TREES & SHRUBS	—	—	500	500	500
TOTAL OPERATING EXPENSES	<u>58,521</u>	<u>61,994</u>	<u>228,750</u>	<u>200,451</u>	<u>85,050</u>
TOTAL PARKING DISTRICT#3	<u>58,521</u>	<u>61,994</u>	<u>228,750</u>	<u>200,451</u>	<u>85,050</u>
TOTAL EXPENSES	<u><u>58,521</u></u>	<u><u>61,994</u></u>	<u><u>228,750</u></u>	<u><u>200,451</u></u>	<u><u>85,050</u></u>

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Fund Special Revenue	Department Summary	Community Projects
Fund Type Parking District 2	Supervisor Public Works Director	271

Description

Parking District No. 2 was created by City Council Resolution on July 29, 1985 and Ordinance No. 7192 on October 11, 1985, pursuant to the Off-street Parking District Act. Fund 271 is the operating fund for the district. The purpose of the District is to partially fund construction and operational costs of the Parking Ramp. The boundaries of this District, approximately 29 block of the City commercial center, are the same as the Downtown Business Improvement District 2013. The ad valorem tax on all properties within the district is used only for operational costs, as bond and interest payment responsibilities were completed in 1998-99.

Budget Narrative

Parking rates are set in the City of Grand Island Fee Schedule.

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PARKING DISTRICT #2

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	130,493	140,389	89,914	90,418	54,087
Revenue	19,039	17,227	16,025	15,530	14,525
Transfers In	—	—	—	—	—
Total Resources Available	<u>149,532</u>	<u>157,616</u>	<u>105,939</u>	<u>105,948</u>	<u>68,612</u>
Expenditures	9,143	67,198	61,400	51,861	18,400
Transfers Out	—	—	—	—	—
Total Requirements	<u>9,143</u>	<u>67,198</u>	<u>61,400</u>	<u>51,861</u>	<u>18,400</u>
Ending Cash Balance	<u>140,389</u>	<u>90,418</u>	<u>44,539</u>	<u>54,087</u>	<u>50,212</u>
Unrestricted Cash	113,450	63,479	17,600	27,148	23,273
Restricted Cash	26,939	26,939	26,939	26,939	26,939
	<u>140,389</u>	<u>90,418</u>	<u>44,539</u>	<u>54,087</u>	<u>50,212</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PARKING DISTRICT #2	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

GENERAL TAX REVENUE					

27110010 74005 PROPERTY TAXES	9,947	9,668	8,000	9,000	8,000
27110010 74006 MOTOR VEHICLE TAX	28	30	25	30	25
TOTAL GENERAL TAX REVENUE	<u>9,975</u>	<u>9,698</u>	<u>8,025</u>	<u>9,030</u>	<u>8,025</u>
OTHER REVENUE					

27110010 74787 INTEREST & DIVIDEND	2,779	584	2,000	500	500
27110010 74795 OTHER REVENUE	6,285	6,945	6,000	6,000	6,000
TOTAL OTHER REVENUE	<u>9,064</u>	<u>7,529</u>	<u>8,000</u>	<u>6,500</u>	<u>6,500</u>
TOTAL PARKING DISTRICT#2	<u>19,039</u>	<u>17,227</u>	<u>16,025</u>	<u>15,530</u>	<u>14,525</u>
TOTAL REVENUES	<u>19,039</u>	<u>17,227</u>	<u>16,025</u>	<u>15,530</u>	<u>14,525</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PARKING DISTRICT #2	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

27110010 85209 COLLECTION SERVICES	96	93	100	100	100
27110010 85213 CONTRACT SERVICES	1,887	225	45,000	45,366	2,000
27110010 85249 SNOW & ICE REMOVAL	2,010	5,266	5,000	210	5,000
27110010 85305 UTILITY SERVICES	4,456	4,296	4,700	4,500	4,700
27110010 85319 REPAIR & MAIN-LD IMP/IRRIGA	—	16,239	1,000	—	1,000
27110010 85324 REPAIR & MAINT - BUILDING	165	40,509	5,000	1,000	5,000
27110010 85405 INSURANCE PREMIUMS	529	570	600	685	600
TOTAL OPERATING EXPENSES	9,143	67,198	61,400	51,861	18,400
TOTAL PARKING DISTRICT#2	9,143	67,198	61,400	51,861	18,400
TOTAL EXPENSES	9,143	67,198	61,400	51,861	18,400

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Fund Special Revenue	Department Summary	Library
Fund Type Pioneer Consortium	Supervisor Finance Director	280

Description

Resolution 2010-368 authorized Grand Island Public Library to participate in a statewide Pioneer Consortium Joint Entity Agreement for Library Services. Resolution 2014-224 created this 280 Special Revenue Fund so that our library could serve as the consortium’s business agent and the city could hold & disburse these funds. All expenditures follow City procurement and appear on the payment of claims presented to Council. Within the structure of this fund, library staff routinely handle tasks of invoicing member libraries, processing deposits and claims for bills, and other matters much as it currently does for all other library operations. The Pioneer Consortium currently operates a centralized open source software automated catalog project, with a merged database of all members' holdings and other data, in order to reduce technology costs for member libraries.

Budget Narrative

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PIONEER CONSORTIUM

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	88,841	92,508	92,508	92,965	—
Revenue	37,087	457	—	—	—
Transfers In	—	—	—	—	—
Total Resources Available	<u>125,928</u>	<u>92,965</u>	<u>92,508</u>	<u>92,965</u>	<u>—</u>
Expenditures	33,420	—	—	92,965	—
Transfers Out	—	—	—	—	—
Total Requirements	<u>33,420</u>	<u>—</u>	<u>—</u>	<u>92,965</u>	<u>—</u>
Ending Cash Balance	<u>92,508</u>	<u>92,965</u>	<u>92,508</u>	<u>—</u>	<u>—</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PIONEER CONSORTIUM	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

28014310 74595 OTHER FEES & SERVICES	4,525	—	—	—	—
28014310 74787 INTEREST & DIVIDEND REVENUE	1,934	457	—	—	—
28014310 74795 OTHER REVENUE	30,628	—	—	—	—
TOTAL OTHER REVENUE	37,087	457	—	—	—

TOTAL PIONEER CONSORTIUM	37,087	457	—	—	—

TOTAL REVENUES	37,087	457	—	—	—
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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

PIONEER CONSORTIUM	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

28014310 85221 ADMINISTRATIVE SERVICES	4,000	—	—	92,965	—
28014310 85241 COMPUTER SERVICES	29,420	—	—	—	—
TOTAL OPERATING EXPENSES	33,420	—	—	92,965	—

TOTAL PIONEER CONSORTIUM	33,420	—	—	92,965	—

TOTAL EXPENSES	33,420	—	—	92,965	—
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Fund Special Revenue	Department Summary	Finance
Fund Type Local Assistance	Supervisor Finance Director	295

Description

The purpose of this fund is to receive and expend donations from various sources to fund specific City expenses, projects, and improvements. These funds are generally designated by the donor for a specific purpose. In the event that the projected donations do not materialize, then the expenditures are not incurred. As a result, revenues and expenditures will offset one another.

Budget Narrative

This budget provides for expenditures on various projects as donations are received. The various projects are associated with the Police, Parks, Library and other non-departmental areas. The City of Grand Island acts only as the paying agent through which donations and expenditures pass through. Library projects are designated as per Library Board Policy.

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LOCAL ASSISTANCE

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	517,619	1,560,147	485,365	1,584,575	1,635,197
Revenue	1,255,476	293,374	619,734	628,287	619,734
Transfers In	—	—	—	—	1,000,000
Total Resources Available	<u>1,773,095</u>	<u>1,853,521</u>	<u>1,105,099</u>	<u>2,212,862</u>	<u>3,254,931</u>
Expenditures	177,948	233,946	1,500,065	542,665	1,343,990
Transfers Out	35,000	35,000	35,000	35,000	35,000
Total Requirements	<u>212,948</u>	<u>268,946</u>	<u>1,535,065</u>	<u>577,665</u>	<u>1,378,990</u>
Ending Cash Balance	<u>1,560,147</u>	<u>1,584,575</u>	<u>(429,966)</u>	<u>1,635,197</u>	<u>1,875,941</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

LOCAL ASSISTANCE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

FIRE AND AMBULANCE SERVICES					

OTHER REVENUE					

29522001 74365 STATE GRANTS	9,719	15,814	—	—	—
29522001 74713 PARAMEDIC PROJECTS	2,330	60	—	—	—
29522001 74714 FIRE PROJECTS	1,560	2,600	—	—	—
TOTAL OTHER REVENUE	<u>13,609</u>	<u>18,474</u>	<u>—</u>	<u>—</u>	<u>—</u>

TOTAL FIRE AND AMBULANCE SERVICES	<u>13,609</u>	<u>18,474</u>	<u>—</u>	<u>—</u>	<u>—</u>

POLICE PROJECTS					

OTHER REVENUE					

29522301 74605 CANINE UNIT	774	1,744	—	8,028	—
29522301 74740 YOUTH PROJECTS	75	55	—	525	—
TOTAL OTHER REVENUE	<u>849</u>	<u>1,799</u>	<u>—</u>	<u>8,553</u>	<u>—</u>

TOTAL POLICE PROJECTS	<u>849</u>	<u>1,799</u>	<u>—</u>	<u>8,553</u>	<u>—</u>

PARK PROJECTS					

OTHER REVENUE					

29544401 74711 PARK PROJECT	—	9,340	—	—	—
29544401 74723 HIKE/BIKE TRAIL	983,086	23,926	150,000	150,000	150,000
29544401 74728 AQUATIC DONATIONS	—	—	—	—	—
29544401 74731 GOLF COURSE/ALUMINUM CAN	50	—	350	350	350
29544401 74734 GRAND ISLAND GAMES	—	5,480	5,000	5,000	5,000
29544401 74747 GREENHOUSE FLOWERS	300	350	100	100	100
29544401 74752 TREE BOARD	—	—	—	—	—
29544401 74787 INTEREST & DIVIDEND REVENUE	6,043	4,176	—	—	—
29544401 74795 OTHER REVENUE	—	90,000	5,000	5,000	5,000
TOTAL OTHER REVENUE	<u>989,479</u>	<u>133,272</u>	<u>160,450</u>	<u>160,450</u>	<u>160,450</u>

TOTAL PARK PROJECTS	<u>989,479</u>	<u>133,272</u>	<u>160,450</u>	<u>160,450</u>	<u>160,450</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
LOCAL ASSISTANCE					
OTHER DEPARTMENT PROJECTS					

OTHER REVENUE					

29555001 74602 PLANNING COMISSION PLAQUE	120	120	120	120	120
29555001 74701 EDITH ABBOTT MEMORIAL LIBRA	87,521	-1,328	74,000	74,000	74,000
29555001 74735 CONTINGENCY PROJECTS	—	—	250,000	250,000	250,000
29555001 74799 CREDIT CARD REBATE	—	—	164	164	164
TOTAL OTHER REVENUE	87,641	7,147	324,284	324,284	324,284
TOTAL OTHER DEPARTMENT PROJECTS	87,641	7,147	324,284	324,284	324,284
VETERANS HOME LAND					

OTHER REVENUE					

29564401 74794 LAND LEASE INCOME	84,601	83,824	80,000	80,000	80,000
TOTAL OTHER REVENUE	84,601	83,824	80,000	80,000	80,000
TOTAL VETERANS HOME LAND	84,601	83,824	80,000	80,000	80,000
CITY LAND					

OTHER REVENUE					

29564402 74794 LAND LEASE INCOME	79,297	48,858	55,000	55,000	55,000
TOTAL OTHER REVENUE	79,297	48,858	55,000	55,000	55,000
TOTAL CITY LAND	79,297	48,858	55,000	55,000	55,000
TOTAL REVENUES	1,255,476	293,374	619,734	628,287	619,734

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

LOCAL ASSISTANCE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

FIRE AND AMBULANCE SERVICES					

OPERATING EXPENSES					

29522001 85018 PARAMEDIC PROJECT	4,007	—	11,793	11,793	12,736
29522001 85019 FIRE PROJECTS	1,609	8,836	11,003	11,003	11,883
29522001 85020 CONVALESCENT	—	—	539	539	582
29522001 85021 HAZMAT	2,554	19,837	—	—	—
29522001 85022 SMOKE DETECTOR	—	—	5,260	5,260	5,681
TOTAL OPERATING EXPENSES	<u>8,170</u>	<u>28,673</u>	<u>28,595</u>	<u>28,595</u>	<u>30,882</u>
TOTAL FIRE AND AMBULANCE SERVICES	<u>8,170</u>	<u>28,673</u>	<u>28,595</u>	<u>28,595</u>	<u>30,882</u>
POLICE PROJECTS					

OPERATING EXPENSES					

29522301 85013 CANINE UNIT	48	—	—	5,600	12,000
29522301 85014 DEA PROJECTS	15,370	—	—	—	5,000
29522301 85033 POLICE EQUIPMENT	—	—	—	—	—
29522301 85040 YOUTH PROJECTS	286	2,099	500	500	500
TOTAL OPERATING EXPENSES	<u>15,704</u>	<u>2,099</u>	<u>500</u>	<u>6,100</u>	<u>17,500</u>
TOTAL POLICE PROJECTS	<u>15,704</u>	<u>2,099</u>	<u>500</u>	<u>6,100</u>	<u>17,500</u>
PARK PROJECTS					

OPERATING EXPENSES					

29544401 85016 PARK PROJECT	2,877	8,584	—	—	—
29544401 85024 GRAND ISLAND GAMES	801	3,633	6,000	6,000	6,480
29544401 85488 TREE BOARD	25	—	—	—	—
29544401 85490 OTHER EXPENDITURES	3,140	90,626	1,163,000	200,000	963,000
29544401 85747 GREENHOUSE FLOWERS	300	350	100	100	108
TOTAL OPERATING EXPENSES	<u>7,143</u>	<u>103,193</u>	<u>1,169,100</u>	<u>206,100</u>	<u>969,588</u>
TOTAL PARK PROJECTS	<u>7,143</u>	<u>103,193</u>	<u>1,169,100</u>	<u>206,100</u>	<u>969,588</u>
OTHER DEPARTMENT PROJECTS					

OPERATING EXPENSES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

LOCAL ASSISTANCE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

29555001 85041 PLANNING COMMISSION PLAQUE	107	107	120	120	130
29555001 85042 EDITH ABBOTT MEMORIAL LIBRA	101,263	53,043	—	—	—
29555001 85042 105 LIBRARY	—	12,037	—	—	—
TOTAL OPERATING EXPENSES	<u>101,370</u>	<u>65,634</u>	<u>120</u>	<u>120</u>	<u>130</u>
CAPITAL OUTLAY					

29555501 85010 CONTINGENCY PROJECTS	—	—	250,000	250,000	270,000
TOTAL CAPITAL OUTLAY	<u>—</u>	<u>—</u>	<u>250,000</u>	<u>250,000</u>	<u>270,000</u>
TOTAL OTHER DEPARTMENT PROJECTS	<u>101,370</u>	<u>65,634</u>	<u>250,120</u>	<u>250,120</u>	<u>270,130</u>
VETERANS HOME LAND					

OPERATING EXPENSES					

29564401 85213 CONTRACT SERVICES	<u>33,569</u>	<u>25,436</u>	<u>37,000</u>	<u>37,000</u>	<u>39,960</u>
TOTAL OPERATING EXPENSES	<u>33,569</u>	<u>25,436</u>	<u>37,000</u>	<u>37,000</u>	<u>39,960</u>
TOTAL VETERANS HOME LAND	<u>33,569</u>	<u>25,436</u>	<u>37,000</u>	<u>37,000</u>	<u>39,960</u>
CITY LAND					

OPERATING EXPENSES					

29564402 85213 CONTRACT SERVICES	<u>11,992</u>	<u>8,911</u>	<u>14,750</u>	<u>14,750</u>	<u>15,930</u>
TOTAL OPERATING EXPENSES	<u>11,992</u>	<u>8,911</u>	<u>14,750</u>	<u>14,750</u>	<u>15,930</u>
TOTAL CITY LAND	<u>11,992</u>	<u>8,911</u>	<u>14,750</u>	<u>14,750</u>	<u>15,930</u>
TOTAL EXPENSES	<u><u>177,948</u></u>	<u><u>233,946</u></u>	<u><u>1,500,065</u></u>	<u><u>542,665</u></u>	<u><u>1,343,990</u></u>

City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Debt Service Fund

DEBT SERVICE SUMMARY

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	123,848	126,061	37,112	122,166	124,166
Revenue	2,225	443	2,000	2,000	2,000
Transfers In	403,642	398,610	392,936	392,936	664,936
Total Resources Available	<u>529,715</u>	<u>525,114</u>	<u>432,048</u>	<u>517,102</u>	<u>791,102</u>
Expenditures	403,654	402,948	392,936	392,936	380,249
Transfers Out	—	—	—	—	—
Total Requirements	<u>403,654</u>	<u>402,948</u>	<u>392,936</u>	<u>392,936</u>	<u>380,249</u>
Ending Cash Balance	<u>126,061</u>	<u>122,166</u>	<u>39,112</u>	<u>124,166</u>	<u>410,853</u>

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DEBT SERVICE FUND TRANSFERS

		2020	2021	2022	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
<u>Operating Transfers</u>	<u>To</u>	<u>From</u>				
Debt Service - 310	Sales Tax - 208	—	—	—	—	389,000
Debt Service - 310	Occupation Tax - 211	252,770	247,738	242,654	242,654	125,000
Debt Service - 310	Special Asses - 401	150,872	150,872	150,282	150,282	150,936
Total		<u>403,642</u>	<u>398,610</u>	<u>392,936</u>	<u>392,936</u>	<u>664,936</u>

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Fund Debt Service	Department Summary	Finance
Fund Type Debt Service	Supervisor Finance Director	310

Description

The Debt Service Fund accounts for all general obligation debt. There is currently no debt being paid with a dedicated property tax levy. Funding for payments come from taxes collected by other funds.

Budget Narrative

The budget provides for principal, interest and fiscal agent fees. Revenues are from tax receipts designated for debt service. If capital improvements are bonded during the year, receipts of bond proceeds are transferred out to the capital improvement project funds to fund that project.

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

DEBT SERVICE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

GENERAL TAX REVENUE					

31050101 74005 PROPERTY TAXES	1,310	62	—	—	—
31050101 74006 MOTOR VEHICLE TAX	—	—	—	—	—
TOTAL GENERAL TAX REVENUE	1,310	62	—	—	—
OTHER REVENUE					

31050101 74787 INTEREST & DIVIDEND	915	381	2,000	2,000	2,000
TOTAL OTHER REVENUE	915	381	2,000	2,000	2,000
TOTAL DEBT SERVICE	2,225	443	2,000	2,000	2,000
TOTAL REVENUES	2,225	443	2,000	2,000	2,000

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

DEBT SERVICE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

31050101 85209 COLLECTION SERVICES	12	1	—	—	—
TOTAL OPERATING EXPENSES	12	1	—	—	—

TOTAL DEBT SERVICE	12	1	—	—	—

2014-15 STREET IMPORVEMENT DIS					

DEBT SERVICE					

31050161 85716 BOND INTEREST	16,872	14,594	12,282	12,282	9,936
31050161 85719 LOAN PRINCIPAL EXPENSE	134,000	136,000	138,000	138,000	141,000
TOTAL DEBT SERVICE	150,872	150,594	150,282	150,282	150,936

TOTAL 2014-15 STREET IMPROVEMENT DIS	150,872	150,594	150,282	150,282	150,936

EMERGENCY MANAGEMENT DEBT SRVC					

DEBT SERVICE					

31050162 85705 BOND PRINCIPAL	166,158	166,158	166,158	166,158	155,000
31050162 85715 BOND INTEREST	86,612	86,195	76,496	76,496	74,313
TOTAL DEBT SERVICE	252,770	252,353	242,654	242,654	229,313

TOTAL EMERGENCY MANAGEMENT DEBT SRVC	252,770	252,353	242,654	242,654	229,313

TOTAL EXPENSES	403,654	402,948	392,936	392,936	380,249
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City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Capital Improvement Fund

CAPITAL IMPROVEMENT FUND

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	1,763,786	1,685,262	1,761,416	2,790,118	3,222,868
Revenue	6,812	—	—	—	—
Transfers In	1,000,000	1,585,500	1,815,000	1,815,000	955,000
Total Resources Available	<u>2,770,598</u>	<u>3,270,762</u>	<u>3,576,416</u>	<u>4,605,118</u>	<u>4,177,868</u>
Expenditures	1,085,336	480,644	1,610,000	1,382,250	955,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>1,085,336</u>	<u>480,644</u>	<u>1,610,000</u>	<u>1,382,250</u>	<u>955,000</u>
Ending Cash Balance	<u>1,685,262</u>	<u>2,790,118</u>	<u>1,966,416</u>	<u>3,222,868</u>	<u>3,222,868</u>
Unrestricted Cash	1,685,262	2,790,118	1,966,416	3,222,868	3,222,868
Restricted Cash-Future Projects	—	—	—	—	—
	<u>1,685,262</u>	<u>2,790,118</u>	<u>1,966,416</u>	<u>3,222,868</u>	<u>3,222,868</u>

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CAPITAL IMPROVEMENT FUND TRANSFERS

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
<u>Operating Transfers</u>						
<u>To</u>	<u>From</u>					
Capital Projects - 400	Sales Tax - 208	1,000,000	1,585,500	1,815,000	1,815,000	955,000
Total		1,000,000	1,585,500	1,815,000	1,815,000	955,000

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Fund Capital Projects	Department Summary	General Government
Fund Type Capital Improvements	Supervisor City Administrator	400

Description

The purpose of this fund is to provide for capital improvements, planning, infrastructure construction, building construction, renovation and replacement, street improvements (effective 10/1/16 these are reported in the 210 fund), and drainage improvements. Capital improvements are distinguished from capital outlay items which are contained in department and other fund budgets in that the items must:

- have a useful life of at least one year;
- be a major capital facility or improvement to a facility in excess of \$25,000 or be part of an ongoing project that meets the preceding criteria on a total basis; and
- be for general government purpose.

Budget Narrative

This budget provides for capital improvements funded by revenues such as the local option sales tax and various outside funding sources such as grants and Special Assessments.

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

CAPITAL PROJECTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
----- UNASSIGNED CAP PROJECT FUNDING -----					
OTHER REVENUE -----					
40070001 74787 INTEREST & DIVIDEND REVENUE	6,812	—	—	—	—
TOTAL OTHER REVENUE	6,812	—	—	—	—
TOTAL UNASSIGNED CAP PROJECT FUNDING	6,812	—	—	—	—
TOTAL REVENUES	6,812	—	—	—	—

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

CAPITAL PROJECTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PUBLIC WORKS CAPITAL PROJECTS					

CAPITAL OUTLAY					

40000400 1000 40010 MOORES CREEK DRAIN EXT	13,487	—	—	—	—
40000400 1000 40014 MOORES CREEK DRAIN CON	64,933	—	—	150	—
40000400 1000 40025 BROOKLINE DR DRAINAGE	—	—	350,000	415,400	50,000
40000400 1000 40031 KAUFMAN DETENTION CELL	314,473	—	—	—	—
40000400 1000 40044 MOORES CREEK WETLAND	73,432	8,514	200,000	6,700	210,000
40000400 1000 40047 SIDEWALK PROGRAM	3,124	13,323	—	—	—
40000400 1000 40048 CAPITAL AVE DRAINAGE	—	94,678	—	—	—
40000400 1000 40049 PVIP OUTLET	—	—	250,000	35,000	250,000
40000400 1000 40050 CAPITAL HEIGHTS DRAIN	—	—	—	—	—
40000400 1000 40051 MISC DRAINAGE IMPROVE	—	—	—	—	—
40000400 2000 40009 NW FLOOD CONTROL	74,210	169,929	35,000	35,000	20,000
40000400 2000 40014 MOORES CREEK DRAIN CON	102,548	172,802	—	—	—
40000400 2000 40031 KAUFMAN DETENTION CELL	167,498	—	—	—	—
40000400 2000 40034 CONSTRUCTION - UNRESTR	77,990	—	—	—	—
40000400 2000 40035 CONSTRUCTION - UNRESTR	190,487	19,838	—	—	—
40000400 2000 40047 SIDEWALK PROGRAM	3,154	1,560	25,000	25,000	25,000
TOTAL CAPITAL OUTLAY	<u>1,085,336</u>	<u>480,644</u>	<u>860,000</u>	<u>517,250</u>	<u>555,000</u>
TOTAL PUBLIC WORKS CAPITAL PROJECT	<u>1,085,336</u>	<u>480,644</u>	<u>860,000</u>	<u>517,250</u>	<u>555,000</u>

OTHER CAPITAL PROJECTS					

CAPITAL OUTLAY					

40000600 1000 60911 ENG/DESIGN - UNRESTRIC	—	—	—	—	—
TOTAL CAPITAL OUTLAY	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL OTHER CAPITAL PROJECTS	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

UNASSIGNED CAP PROJECT FUNDING					

CAPITAL OUTLAY					

40070001 9999 UNASSIGNED CAPITAL PROJECTS	—	—	750,000	865,000	400,000
TOTAL CAPITAL OUTLAY	<u>—</u>	<u>—</u>	<u>750,000</u>	<u>865,000</u>	<u>400,000</u>
TOTAL UNASSIGNED CAP PROJECT FUNDING	<u>—</u>	<u>—</u>	<u>750,000</u>	<u>865,000</u>	<u>400,000</u>
TOTAL EXPENSES	<u>1,085,336</u>	<u>480,644</u>	<u>1,610,000</u>	<u>1,382,250</u>	<u>955,000</u>

City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Special Assessment Fund

SPECIAL ASSESSMENTS FUND

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	951,495	456,919	177,047	185,001	155,719
Revenue	156,296	128,959	121,000	121,000	121,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>1,107,791</u>	<u>585,878</u>	<u>298,047</u>	<u>306,001</u>	<u>276,719</u>
Expenditures	—	5	—	—	—
Transfers Out	650,872	400,872	150,282	150,282	150,936
Total Requirements	<u>650,872</u>	<u>400,877</u>	<u>150,282</u>	<u>150,282</u>	<u>150,936</u>
Ending Cash Balance	<u>456,919</u>	<u>185,001</u>	<u>147,765</u>	<u>155,719</u>	<u>125,783</u>

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SPECIAL ASSESSMENT FUND TRANSFERS

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
<u>Operating Transfers</u>						
<u>From</u>	<u>To</u>					
Cap Proj - Spec Ass- 401	Streets Fund - 210	500,000	250,000	—	—	—
Cap Proj - Spec Ass- 401	Debt Service Fund - 310	150,872	150,872	150,282	150,282	150,936
Total		<u>650,872</u>	<u>400,872</u>	<u>150,282</u>	<u>150,282</u>	<u>150,936</u>

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Fund Capital Projects	Department Summary	General Government
Fund Type Special Assessments	Supervisor City Administrator	401

Description

This fund reflects the collection and disbursement of assessments and interest on paving and sidewalk districts. The Special Assessment revenues are transferred to Fund 400 for Capital Improvement Projects or can be transferred to Fund 310 for Debt Service if the initial assessment was bonded.

Budget Narrative

The budget and projected revenue for fiscal year 2018-2019 reflects the collection of outstanding assessments. In 2015-2016 bonds were issued for two assessment districts. Those payments will be received and transferred to the debt service fund for the needed payment of that debt.

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SPECIAL ASSESSMENTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

40133501 74787 INTEREST & DIVIDEND REVENUE	17,879	1,967	1,000	1,000	1,000
40133501 OTHER REVENUE	—	—	—	—	—
TOTAL OTHER REVENUE	<u>17,879</u>	<u>1,967</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
SPECIAL ASSESSMENTS					

40133501 74105 PAVING ASSESSMENTS	94,314	91,396	100,000	100,000	100,000
40133501 74110 SIDEWALK ASSESSMENTS	—	—	1,500	1,500	1,500
40133501 74705 PAVING ASSESSMENT INT	41,716	26,057	18,000	18,000	18,000
40133501 74710 SIDEWALK ASSESSMENT INT	—	—	500	500	500
40133501 74764 DRAINAGE ASSESSMENTS	2,386	9,539	—	—	—
40133501 74766 DRAINAGE ASSESSMENT INT	1	—	—	—	—
TOTAL SPECIAL ASSESSMENTS	<u>138,417</u>	<u>126,992</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
TOTAL SPECIAL ASSESSMENTS	<u>156,296</u>	<u>128,959</u>	<u>121,000</u>	<u>121,000</u>	<u>121,000</u>
TOTAL REVENUES	<u>156,296</u>	<u>128,959</u>	<u>121,000</u>	<u>121,000</u>	<u>121,000</u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SPECIAL ASSESSMENTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OPERATING EXPENSES					

40133501 85490 OTHER EXPENDITURES	—	5	—	—	—
TOTAL OPERATING EXPENSES	—	5	—	—	—
TOTAL SPECIAL ASSESSMENTS	—	5	—	—	—
TOTAL EXPENSES	—	5	—	—	—

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City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Capital Equipment Fund

CAPITAL EQUIPMENT FUND

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	548,270	1,488,657	2,124,542	2,459,664	2,015,104
Revenue	182,664	174,028	168,500	168,500	168,500
Transfers In	2,669,000	3,220,000	2,034,000	2,034,000	2,246,000
Total Resources Available	<u>3,399,934</u>	<u>4,882,685</u>	<u>4,327,042</u>	<u>4,662,164</u>	<u>4,429,604</u>
Expenditures	1,911,277	2,423,021	3,918,975	2,647,060	3,687,698
Transfers Out	—	—	—	—	—
Total Requirements	<u>1,911,277</u>	<u>2,423,021</u>	<u>3,918,975</u>	<u>2,647,060</u>	<u>3,687,698</u>
Ending Cash Balance	<u>1,488,657</u>	<u>2,459,664</u>	<u>408,067</u>	<u>2,015,104</u>	<u>741,906</u>

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CAPITAL EQUIPMENT FUND TRANSFERS

		2020	2021	2022	2022	2023
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
<u>Operating Transfers</u>						
<u>To</u>	<u>From</u>					
Capital Equipment - 410	General Fund - 100	394,000	500,000	600,000	600,000	700,000
Capital Equipment - 410	Sales Tax - 208	1,675,000	2,120,000	834,000	834,000	946,000
Capital Equipment - 410	Streets - 210	600,000	600,000	600,000	600,000	600,000
Total		<u>2,669,000</u>	<u>3,220,000</u>	<u>2,034,000</u>	<u>2,034,000</u>	<u>2,246,000</u>

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Fund Capital Equipment	Department Summary	General Government
Fund Type Capital Equipment	Supervisor Finance Director	410

Description

The Capital Equipment Fund is for the purchase of capital equipment for all governmental funds within the City.

Budget Narrative

Funding for the year primarily comes from a transfer from the General Fund and 2018 Sales Tax, but the County reimburses for half of the cost for the Emergency Management equipment.

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
CAPITAL EQUIPMENT					

OTHER CAPITAL EQUIPMENT					

OTHER REVENUE					

74787 INTEREST & DIVIDEND REVENUE	20,092	6,912	—	—	—
74795 OTHER REVENUE	—	—	—	—	—
74830 SALE OF FIXED ASSETS	7,121	—	—	—	—
TOTAL OTHER REVENUE	<u>27,213</u>	<u>6,912</u>	<u>—</u>	<u>—</u>	<u>—</u>

TOTAL OTHER CAPITAL EQUIPMENT	<u>27,213</u>	<u>6,912</u>	<u>—</u>	<u>—</u>	<u>—</u>

POLICE CAPITAL EQUIPMENT					

OTHER REVENUE					

74830 SALE OF FIXED ASSETS	—	38,835	—	—	—
TOTAL OTHER REVENUE	<u>—</u>	<u>38,835</u>	<u>—</u>	<u>—</u>	<u>—</u>

TOTAL POLICE CAPITAL EQUIPMENT	<u>—</u>	<u>38,835</u>	<u>—</u>	<u>—</u>	<u>—</u>

EMERGENCY MANAGEMENT CAPITAL					

INTERGOVERNMENTAL					

41022601 74355 COUNTY SHARE OF COMM/CIVIL	24,830	—	43,500	43,500	43,500
TOTAL INTERGOVERNMENTAL	<u>24,830</u>	<u>—</u>	<u>43,500</u>	<u>43,500</u>	<u>43,500</u>

TOTAL EMERGENCY MANAGEMENT CAPITAL	<u>24,830</u>	<u>—</u>	<u>43,500</u>	<u>43,500</u>	<u>43,500</u>

STREETS CAPITAL EQUIPMENT					

GENERAL TAX REVENUE					

41033501 74039 RENTAL CAR OCCUPATION TAX	130,621	128,281	125,000	125,000	125,000
TOTAL GENERAL TAX REVENUE	<u>130,621</u>	<u>128,281</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>

TOTAL STREETS CAPITAL EQUIPMENT	<u>130,621</u>	<u>128,281</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>

TOTAL CAPITAL EQUIPMENT	<u>182,664</u>	<u>174,028</u>	<u>168,500</u>	<u>168,500</u>	<u>168,500</u>

TOTAL REVENUES	<u>182,664</u>	<u>174,028</u>	<u>168,500</u>	<u>168,500</u>	<u>168,500</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
CAPITAL EQUIPMENT					

OTHER CAPITAL EQUIPMENT					

CAPITAL OUTLAY					

41055001 85620 OFFICE FURNITURE & EQUIP	—	49,586	80,000	80,000	80,000
41055001 85625 VEHICLES	—	—	30,000	30,000	—
TOTAL CAPITAL OUTLAY	—	49,586	110,000	110,000	80,000

TOTAL OTHER CAPITAL EQUIPMENT	—	49,586	110,000	110,000	80,000

BUILDING CAPITAL EQUIPMENT					

CAPITAL OUTLAY					

41022001 85612 BUILDING IMPROVEMENTS	—	—	125,000	—	200,000
41022001 85625 VEHICLES	17,266	—	56,000	—	75,000
TOTAL CAPITAL OUTLAY	17,266	—	181,000	—	275,000

TOTAL BUILDING CAPITAL EQUIPMENT	17,266	—	181,000	—	275,000

FIRE CAPITAL EQUIPMENT					

CAPITAL OUTLAY					

41022101 85612 BUILDING IMPROVEMENTS	118,246	405,701	75,000	75,000	150,500
41022101 85615 MACHINERY & EQUIPMENT	46,978	322,059	616,000	91,000	525,000
41022101 85625 VEHICLES	529,900	—	370,000	315,000	65,000
TOTAL CAPITAL OUTLAY	695,124	727,760	1,061,000	481,000	740,500

TOTAL FIRE CAPITAL EQUIPMENT	695,124	727,760	1,061,000	481,000	740,500

POLICE CAPITAL EQUIPMENT					

CAPITAL OUTLAY					

41022301 85615 MACHINERY AND EQUIPMENT	—	239,870	50,700	50,700	277,700
41022301 85625 VEHICLES	229,770	320,258	368,546	368,546	391,530
TOTAL CAPITAL OUTLAY	229,770	560,128	419,246	419,246	669,230

TOTAL POLICE CAPITAL EQUIPMENT	229,770	560,128	419,246	419,246	669,230

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
CAPITAL EQUIPMENT					

EMERGENCY MANAGEMENT CAPITAL					

CAPITAL OUTLAY					

41022601 85615 MACHINERY & EQUIPMENT	28,665	16,250	60,000	60,000	126,000
TOTAL CAPITAL OUTLAY	28,665	16,250	60,000	60,000	126,000
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TOTAL EMERGENCY MANAGEMENT CAPITAL	28,665	16,250	60,000	60,000	126,000
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STREETS CAPITAL EQUIPMENT					

CAPITAL OUTLAY					

41033501 85612 BUILDING IMPROVEMENTS	—	—	60,000	21,714	60,000
41033501 85615 MACHINERY & EQUIPMENT	455,899	786,196	608,529	184,000	1,056,361
41033501 85625 VEHICLES	142,237	—	106,200	104,100	45,000
TOTAL CAPITAL OUTLAY	598,136	786,196	774,729	309,814	1,161,361
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TOTAL STREETS CAPITAL EQUIPMENT	598,136	786,196	774,729	309,814	1,161,361
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LIBRARY CAPITAL EQUIPMENT					

CAPITAL OUTLAY					

41044301 85620 OFFICE FURNITURE & EQUIP	—	39,939	850,000	850,000	9,107
TOTAL CAPITAL OUTLAY	—	39,939	850,000	850,000	9,107
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TOTAL LIBRARY CAPITAL EQUIPMENT	—	39,939	850,000	850,000	9,107
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PARKS CAPITAL EQUIPMENT					

CAPITAL OUTLAY					

41044401 85612 BUILDING IMPROVEMENTS	—	—	—	—	—
41044401 85615 MACHINERY & EQUIPMENT	311,517	158,836	376,000	330,000	517,500
41044401 85625 VEHICLES	30,799	84,326	87,000	87,000	109,000
TOTAL CAPITAL OUTLAY	342,316	243,162	463,000	417,000	626,500
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TOTAL PARKS CAPITAL EQUIPMENT	342,316	243,162	463,000	417,000	626,500
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TOTAL CAPITAL EQUIPMENT	1,911,277	2,423,021	3,918,975	2,647,060	3,687,698
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TOTAL EXPENSES	1,911,277	2,423,021	3,918,975	2,647,060	3,687,698
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City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Enterprise Fund

ENTERPRISE FUND SUMMARY

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	90,192,089	89,055,014	82,800,819	93,257,540	91,831,188
Revenue	108,998,934	158,705,428	108,998,138	115,875,974	120,361,455
Transfers In	—	—	7,290,226	4,546,940	—
Total Resources Available	<u>199,191,023</u>	<u>247,760,442</u>	<u>199,089,183</u>	<u>213,680,454</u>	<u>212,192,643</u>
Expenditures	110,136,009	154,502,902	131,509,760	121,849,266	146,669,242
Transfers Out	—	—	—	—	—
Total Requirements	<u>110,136,009</u>	<u>154,502,902</u>	<u>131,509,760</u>	<u>121,849,266</u>	<u>146,669,242</u>
Ending Cash Balance	<u>89,055,014</u>	<u>93,257,540</u>	<u>67,579,423</u>	<u>91,831,188</u>	<u>65,523,401</u>
Unrestricted Cash	65,331,220	73,107,758	54,971,988	77,835,726	52,989,594
Restricted Cash-Future Expansion	3,015,369	4,142,152	1,500,000	3,011,572	1,500,000
Restricted Cash	20,708,425	16,007,630	11,107,435	10,983,890	11,033,807
	<u>89,055,014</u>	<u>93,257,540</u>	<u>67,579,423</u>	<u>91,831,188</u>	<u>65,523,401</u>

ENTERPRISE FUNDS TRANSFERS

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
<u>Operating Transfers</u>						
<u>To</u>	<u>From</u>					
Solid Waste - 505	General Fund - 100	—	—	2,743,286	—	—
WWTP - 530	General Fund - 100	—	—	4,546,940	4,546,940	—
Total		—	—	7,290,226	4,546,940	—

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Fund Enterprise	Department Summary	Public Works
Fund Type Solid Waste	Supervisor Public Works Director	505

Description

This budget provides for the continued operation and upgrading of the Solid Waste Division facilities and equipment.

Budget Narrative

The capital portion of the budget provides for the replacement of a truck-tractor at the transfer station and a dozer at the landfill. Also included in the capital portion is funding for additional environmental monitoring and re-grading of the surface of the Old Phillips Landfill as required by NDEE. We will also begin updating the transfer station facilities with a new scale and transfer station building.

Personnel

Title	2020	2021	2022	Net Change	2023
Accounting Technician - Solid Waste	1	1	1	(1)	0
Equipment Operator	6	7	7	0	7
Office Manager	0	0	0	1	1
Seasonal Worker	1.2	1.2	1.2	0	1.2
Solid Waste Division Clerk	2.25	2.25	2.5	1	3.5
Solid Waste Foreman	2	2	2	0	2
Solid Waste Superintendent	1	1	1	0	1
Totals:	13.45	14.45	14.7	1	15.7

SOLID WASTE

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	8,533,524	9,701,814	10,015,841	10,487,041	10,263,011
Revenue	4,117,260	3,804,271	3,426,000	3,390,700	8,030,750
Transfers In	—	—	2,743,286	—	—
Total Resources Available	<u>12,650,784</u>	<u>13,506,085</u>	<u>16,185,127</u>	<u>13,877,741</u>	<u>18,293,761</u>
Expenditures	2,948,970	3,019,044	8,224,098	3,614,730	10,471,415
Transfers Out	—	—	—	—	—
Total Requirements	<u>2,948,970</u>	<u>3,019,044</u>	<u>8,224,098</u>	<u>3,614,730</u>	<u>10,471,415</u>
Ending Cash Balance	<u>9,701,814</u>	<u>10,487,041</u>	<u>7,961,029</u>	<u>10,263,011</u>	<u>7,822,346</u>
Restricted Cash-Future Expansion	3,015,369	4,142,152	1,500,000	3,011,572	1,500,000
Restricted Cash-Landfill Closure	4,571,385	4,702,689	4,536,082	4,536,082	4,536,082
Unrestricted Cash	2,115,060	1,642,200	1,924,947	2,715,357	1,786,264
	<u>9,701,814</u>	<u>10,487,041</u>	<u>7,961,029</u>	<u>10,263,011</u>	<u>7,822,346</u>
Personnel	1,190,217	1,288,430	1,430,177	1,432,177	1,478,732
Operating	958,770	957,016	1,314,638	1,362,553	1,429,400
Capital	799,983	773,598	5,291,000	820,000	7,375,000
Debt Service	—	—	188,283	—	188,283
Total Expenditures	<u>2,948,970</u>	<u>3,019,044</u>	<u>8,224,098</u>	<u>3,614,730</u>	<u>10,471,415</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SOLID WASTE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

TRANSFER STATION					

OTHER FINANCING SRC					

50530040 74845 OTHER BOND PROCEEDS	—	—	—	—	4,200,000
TOTAL OTHER FINANCING SRC	—	—	—	—	4,200,000

FEES AND SERVICES					

50530043 74519 LANDFILL SERVICE FEES	3,676,946	3,453,113	3,375,000	3,350,000	3,440,000
50530043 74715 OTHER RENTAL	—	—	—	—	—
TOTAL FEES AND SERVICES	3,676,946	3,453,113	3,375,000	3,350,000	3,440,000

OTHER REVENUE					

50530043 74773 CO-PAY HEALTH INSURANCE	—	—	—	—	—
50530043 74787 INTEREST & DIVIDEND REVENUE	377,083	189,421	50,000	40,000	40,000
50530043 74795 OTHER REVENUE	163	5,437	1,000	700	750
TOTAL OTHER REVENUE	377,246	194,858	51,000	40,700	40,750

OTHER FINANCING SRC					

50530043 74830 SALE OF FIXED ASSETS	63,068	156,300	—	—	350,000
TOTAL OTHER FINANCING SRC	63,068	156,300	—	—	350,000

TOTAL LANDFILL	4,117,260	3,804,271	3,426,000	3,390,700	3,830,750

TOTAL REVENUES	4,117,260	3,804,271	3,426,000	3,390,700	8,030,750

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SOLID WASTE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

TRANSFER STATION					

PERSONNEL SERVICES					

50530040 85105 SALARIES - REGULAR	323,443	389,344	429,487	429,487	439,022
50530040 85110 SALARIES - OVERTIME	71,727	43,357	45,000	46,000	50,000
50530040 85115 F.I.C.A. PAYROLL TAXES	28,681	31,228	32,856	32,856	33,585
50530040 85120 HEALTH INSURANCE	80,386	121,322	146,629	146,629	151,352
50530040 85125 LIFE INSURANCE	549	635	1,085	1,085	1,035
50530040 85130 DISABILITY INSURANCE	908	1,033	1,288	1,288	1,317
50530040 85140 CLOTHING ALLOWANCE	—	—	—	—	—
50530040 85145 PENSION CONTRIBUTION	23,373	27,518	27,917	27,917	28,536
50530040 85150 WORKERS COMPENSATION	4,796	4,827	5,758	5,758	5,959
50530040 85160 OTHER EMPLOYEE BENEFITS	44	206	—	—	—
50530040 85161 VEBA	4,208	4,722	5,856	5,856	5,589
TOTAL PERSONNEL SERVICES	<u>538,115</u>	<u>624,192</u>	<u>695,876</u>	<u>696,876</u>	<u>716,395</u>

OPERATING EXPENSES					

50530040 85201 AUDITING & ACCOUNTING	1,800	—	1,800	1,800	1,800
50530040 85213 CONTRACT SERVICES	32,518	34,082	45,500	45,500	55,500
50530040 85221 ADMINISTRATIVE SERVICES	28,837	35,581	40,088	43,000	44,000
50530040 85245 PRINTING & BINDING SERVICES	918	1,645	2,100	1,500	2,000
50530040 85305 UTILITY SERVICES	6,517	7,428	9,000	9,200	9,500
50530040 85324 REPAIR & MAINT - BUILDING	115,791	108,572	115,000	120,000	120,000
50530040 85340 RENT	3,595	5,840	7,500	7,500	7,500
50530040 85401 GENERAL LIABILITY INSURANCE	20,639	22,228	23,000	23,000	23,000
50530040 85410 TELEPHONE	2,086	2,238	2,800	2,800	2,800
50530040 85422 DUES & SUBSCRIPTIONS	1,046	403	750	500	750
50530040 85424 LICENSE & FEES	84,492	74,285	85,000	85,000	85,000
50530040 85428 TRAVEL & TRAINING	546	1,006	2,000	1,900	2,000
50530040 85505 OFFICE SUPPLIES	5,165	6,014	5,000	3,500	4,500
50530040 85515 GASOLINE	1,185	1,308	2,500	3,000	3,500
50530040 85520 DIESEL FUEL	49,763	57,860	120,000	130,000	135,000
50530040 85540 MISC OPERATING EQUIPMENT	7,888	9,620	15,000	15,000	15,000
TOTAL OPERATING EXPENSES	<u>362,786</u>	<u>368,110</u>	<u>477,038</u>	<u>493,200</u>	<u>511,850</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
SOLID WASTE					

CAPITAL OUTLAY					

50530040 85612 BUILDING IMPROVEMENTS	8,350	—	2,760,000	400,000	4,230,000
50530040 85615 MACHINERY AND EQUIPMENT	135,825	13,881	194,000	190,000	—
50530040 85625 VEHICLES	157,113	17,518	200,000	95,000	115,000
TOTAL CAPITAL OUTLAY	301,288	31,399	3,154,000	685,000	4,345,000

DEBT SERVICE					

50530040 85705 BOND PRINCIPAL	—	—	119,481	—	119,481
50530040 85715 BOND INTEREST	—	—	68,802	—	68,802
TOTAL DEBT SERVICE	—	—	188,283	—	188,283

TOTAL TRANSFER STATION	1,202,189	1,023,701	4,515,197	1,875,076	5,761,528

YARD WASTE SITE					

PERSONNEL SERVICES					

50530041 85105 SALARIES - REGULAR	68,333	65,867	73,979	73,979	74,612
50530041 85110 SALARIES - OVERTIME	785	150	4,000	4,000	5,000
50530041 85115 F.I.C.A. PAYROLL TAXES	5,084	4,851	5,659	5,659	5,708
50530041 85120 HEALTH INSURANCE	6,202	7,898	9,207	9,207	9,493
50530041 85125 LIFE INSURANCE	62	63	92	92	90
50530041 85130 DISABILITY INSURANCE	108	114	128	128	130
50530041 85145 PENSION CONTRIBUTION	2,608	2,784	2,781	2,781	2,822
50530041 85150 WORKERS COMPENSATION	1,256	429	1,278	1,278	1,308
50530041 85160 OTHER EMPLOYEE BENEFITS	—	—	—	—	—
50530041 85161 VEBA	470	468	496	496	486
TOTAL PERSONNEL SERVICES	84,908	82,624	97,620	97,620	99,649

OPERATING EXPENSES					

50530041 85201 AUDITING & ACCOUNTING	600	—	600	600	600
50530041 85213 CONTRACT SERVICES	2,819	—	10,000	2,000	10,000
50530041 85305 UTILITY SERVICES	317	377	500	850	900
50530041 85324 REPAIR & MAINT - BUILDING	5,202	6,191	6,000	4,500	6,000
50530041 85340 RENT	1,190	1,100	1,600	1,700	1,800
50530041 85401 GENERAL LIABILITY INSURANCE	8,070	8,692	8,700	10,453	8,700
50530041 85410 TELEPHONE	465	463	700	500	500
50530041 85422 DUES & SUBSCRIPTIONS	83	—	200	200	200
50530041 85424 LICENSE & FEES	—	—	400	300	350
50530041 85428 TRAVEL & TRAINING	—	—	250	400	400

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SOLID WASTE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

50530041 85505 OFFICE SUPPLIES	807	70	500	400	500
50530041 85515 GASOLINE	—	—	600	500	700
50530041 85520 DIESEL FUEL	3,500	3,200	3,750	3,750	4,500
50530041 85540 MISC OPERATING EQUIPMENT	157	—	1,500	1,100	1,500
TOTAL OPERATING EXPENSES	<u>23,210</u>	<u>20,093</u>	<u>35,300</u>	<u>27,253</u>	<u>36,650</u>
TOTAL YARD WASTE SITE	<u>108,118</u>	<u>102,717</u>	<u>132,920</u>	<u>124,873</u>	<u>136,299</u>
LANDFILL					

PERSONNEL SERVICES					

50530043 85105 SALARIES - REGULAR	349,398	384,388	402,700	402,700	416,338
50530043 85110 SALARIES - OVERTIME	63,045	32,252	48,000	49,000	55,000
50530043 85115 F.I.C.A. PAYROLL TAXES	29,058	29,401	30,807	30,807	31,850
50530043 85120 HEALTH INSURANCE	79,331	100,131	116,365	116,365	119,867
50530043 85125 LIFE INSURANCE	601	616	931	931	900
50530043 85130 DISABILITY INSURANCE	1,002	1,058	1,208	1,208	1,249
50530043 85140 CLOTHING ALLOWANCE	—	—	—	—	—
50530043 85145 PENSION CONTRIBUTION	24,658	26,865	26,175	26,175	27,062
50530043 85150 WORKERS COMPENSATION	15,020	2,020	5,469	5,469	5,562
50530043 85160 OTHER EMPLOYEE BENEFITS	399	203	—	—	—
50530043 85161 VEBA	4,682	4,680	5,026	5,026	4,860
TOTAL PERSONNEL SERVICES	<u>567,194</u>	<u>581,614</u>	<u>636,681</u>	<u>637,681</u>	<u>662,688</u>
OPERATING EXPENSES					

50530043 85201 AUDITING & ACCOUNTING	2,300	—	2,300	2,300	2,300
50530043 85213 CONTRACT SERVICES	12,322	12,630	50,000	42,000	50,000
50530043 85221 ADMINISTRATIVE SERVICES	85,306	101,856	105,000	105,000	108,000
50530043 85225 ENGINEERING SERVICES	105,678	61,733	120,000	90,000	125,000
50530043 85245 PRINTING & BINDING SERVICES	918	1,645	2,300	2,000	2,300
50530043 85305 UTILITY SERVICES	5,448	6,040	8,000	8,000	9,000
50530043 85324 REPAIR & MAINT - BUILDING	66,775	77,194	120,000	220,000	150,000
50530043 85340 RENT	8,138	4,019	12,000	10,000	12,000
50530043 85401 GENERAL LIABILITY INSURANCE	17,728	19,094	20,000	20,000	20,000
50530043 85410 TELEPHONE EXPENSE	1,196	1,534	2,000	1,700	1,700
50530043 85422 DUES & SUBSCRIPTIONS	264	223	400	200	400
50530043 85424 LICENSE & FEES	55,171	43,650	65,000	62,000	65,000
50530043 85428 TRAVEL & TRAINING	428	100	2,500	2,000	2,200
50530043 85453 CASH OVER & SHORT	16	—	—	—	—
50530043 85490 OTHER EXPENDITURES	174	34	—	—	—
50530043 85505 OFFICE SUPPLIES	5,856	1,862	4,000	3,900	4,000
50530043 85515 GASOLINE	1,397	3,187	3,300	3,500	4,000

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

SOLID WASTE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

50530043 85520 DIESEL FUEL	71,968	72,844	95,000	120,000	135,000
50530043 85530 OIL SUPPLIES	2,330	2,363	5,000	3,500	5,500
50530043 85540 SMALL TOOLS & PARTS	6,684	2,873	11,000	7,000	10,000
50530043 85545 WINTER GRAVEL & BLADES	94,403	76,499	75,000	45,000	65,000
50530043 85547 MATERIALS	16,553	46,640	65,000	50,000	60,000
50530043 85550 SAFETY MATERIALS	2,262	589	2,500	2,000	2,500
50530043 85555 TARP & WIND BLOCKS	3,565	20,027	15,000	25,000	30,000
50530043 85590 SUPPLIES	5,894	12,177	17,000	17,000	17,000
TOTAL OPERATING EXPENSES	<u>572,774</u>	<u>568,813</u>	<u>802,300</u>	<u>842,100</u>	<u>880,900</u>
CAPITAL OUTLAY					

50530043 85608 LAND IMPROVEMENTS	129,621	21,144	2,050,000	50,000	2,030,000
50530043 85612 BUILDING IMPROVEMENTS	8,721	12,465	20,000	20,000	—
50530043 85615 MACHINERY AND EQUIPMENT	324,569	708,575	67,000	65,000	1,000,000
50530043 85625 VEHICLES	35,784	15	—	—	—
TOTAL CAPITAL OUTLAY	<u>498,695</u>	<u>742,199</u>	<u>2,137,000</u>	<u>135,000</u>	<u>3,030,000</u>
TOTAL LANDFILL	<u>1,638,663</u>	<u>1,892,626</u>	<u>3,575,981</u>	<u>1,614,781</u>	<u>4,573,588</u>
TOTAL EXPENSES	<u>2,948,970</u>	<u>3,019,044</u>	<u>8,224,098</u>	<u>3,614,730</u>	<u>10,471,415</u>

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Fund Enterprise	Department Summary	Utilities
Fund Type Electric Utility	Supervisor Utilities Director	520

Description

The Electric Utility services an 82 square mile area, extending from the west edge of the Capital Heights Subdivision into Merrick County on the east and from the Platte River on the south to the Howard County line to the north. The Utility operates and maintains 480 miles of transmission and distribution lines with voltages ranging from 13,800 volts to 115,000 volts and serves 26,000 customer connections. The system is interconnected with the regional transmission grid at four locations: Substation "F" at the northwest edge of the City, Substation "E" at the east edge of the City, the Platte Generating Station, and at Substation "A", on the south side of the City. The Utility operates two power plants: the Burdick Plant with three gas turbines (capacity 81,000 kW) and the coal-fired Platte Generating Plant with a single 100,000 kW steam turbine. The three steam turbine units at Burdick were retired from service this last year because of their age and the cost to extend their operation life. Additionally, the Utility is a participant in the coal-fired Nebraska City Unit 2 (34,000 kW), the coal fired Whelan Energy Center Unit 2 (15,000 kW) located near Hastings, and the wind powered Prairie Breeze 3 (35,000 kW) facility near Elgin. Power is received and sold through the regional electric system operator, the Southwest Power Pool. The peak load to date for the Utility is 170.7 MW, occurring in July, 2012.

Budget Narrative

The Electric Department budget for the 2022-2023 fiscal year includes funding for the continued expansion of the electric distribution system to meet continued City growth for new residential subdivisions and businesses. Also included is funding to continue the improvement of the electric system to improve reliability and stability, and to ensure that the system control and protective equipment meets expanding regulatory requirements.

Personnel

Title	2020	2021	2022	Net Change	2023
Administrative Assistant - Utilities	1	1	1	0	1
Assistant Utility Director - Eng/Business Mngmnt	1	1	1	0	1
Assistant Utility Director - Production (PGS)	1	1	1	0	1
Assistant Utility Director - Transmission (PCC)	1	1	1	0	1
Civil Engineer I / II	1	2	2	0	2
Civil Engineering Manager-Utilities	1	0	0	0	0
Custodians - Power Plant & Phelps Control	3	3	3	0	3
Electric Distribution Crew Chief	4	4	4	0	4
Electric Distribution Superintendent	1	1	1	0	1
Electric Distribution Supervisor	1	1	1	0	1
Electric Underground & Substation Superintendent	1	1	1	(1)	0
Electric Underground Crew Chief	3	3	3	0	3
Electrical Engineer I / II / Sr.	3	3	3	0	3
Engineering Technician I / II / Sr.	7	7	6	2	8
Instrument Technician	3	3	3	0	3
Lineworker	10	10	10	0	10
Material Handler	4	3	3	0	3
Planning Technician	0.38	0.38	0.38	(0.38)	0
Power Dispatcher I / II / Sr.	7	7	7	1	8
Power Plant Maintenance Mechanic	10	11	11	0	11
Power Plant Maintenance Supervisor	1	1	1	0	1
Power Plant Operations Supervisor	1	1	1	0	1
Power Plant Operator	16	16	16	(2)	14
Power Plant Superintendent - Burdick	1	1	1	(1)	0
Power Plant Superintendent - PGS	1	1	0	1	1
Regulatory & Environmental Manager	1	1	1	0	1
Seasonal Worker	3	3	3	0	3
Senior Material Handler	1	1	1	0	1
Senior Power Plant Operator	12	12	12	0	12
Substation Technician & Sr. Substation Tech	2	2	3	0	3
Systems Technician	5	5	5	0	5
Tree Trim Crew Chief	1	1	1	0	1
Utilities Electrician	2	2	2	0	2
Utility & Senior Utility Secretary	5	5	5	0	5
Utility Director	1	1	1	0	1
Utility Groundman	1	1	1	0	1
Utility Production Engineer	1	1	2	0	2
Utility Technician	3	3	3	0	3
Utility Warehouse Clerk	2	2	2	0	2
Utility Warehouse Supervisor	1	1	1	0	1
Wireworker I & II	8	8	8	0	8
Totals:	132.38	132.38	132.38	-0.38	132

ELECTRIC UTILITY

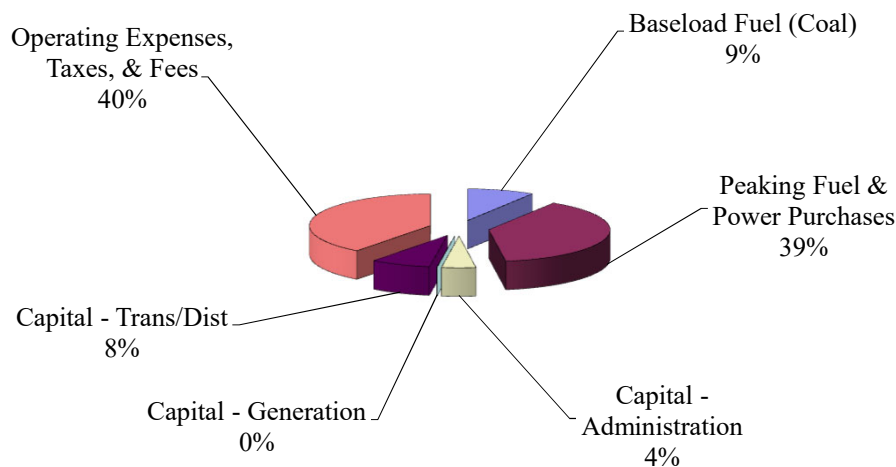
	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	52,232,870	49,414,957	49,683,595	58,562,260	56,352,354
Revenue	83,275,003	132,139,837	84,423,345	88,214,000	88,973,431
Transfers In	—	—	—	—	—
Total Resources Available	<u>135,507,873</u>	<u>181,554,794</u>	<u>134,106,940</u>	<u>146,776,260</u>	<u>145,325,785</u>
Expenditures	86,092,916	122,992,534	90,832,000	90,423,906	98,205,965
Transfers Out	—	—	—	—	—
Total Requirements	<u>86,092,916</u>	<u>122,992,534</u>	<u>90,832,000</u>	<u>90,423,906</u>	<u>98,205,965</u>
Ending Cash Balance	<u>49,414,957</u>	<u>58,562,260</u>	<u>43,274,940</u>	<u>56,352,354</u>	<u>47,119,820</u>
Unrestricted Cash	41,168,895	55,031,958	39,690,305	52,766,881	43,483,996
Restricted Cash	8,246,062	3,530,302	3,584,635	3,585,473	3,635,824
	<u>49,414,957</u>	<u>58,562,260</u>	<u>43,274,940</u>	<u>56,352,354</u>	<u>47,119,820</u>

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ACCOUNT	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 PROJECTED	2022-2023 BUDGET	
ENTERPRISE DEPARTMENT 520 - ELECTRIC UTILITY					
ACCRUED EXPENSES					
METER READING EXPENSE	90200	350,407	363,000	345,000	369,000
RECORDS & COLLECTION	90300	591,241	654,000	605,000	619,600
RECORDS & COLLECTION-MIS	90301	549,402	649,000	650,000	620,000
CASH OVER & SHORT	90310	-	-	-	-
UNCOLLECTABLE ACCOUNTS	90400	167,689	115,000	150,000	150,000
ADMINISTRATIVE SALARIES	92000	753,326	653,000	761,900	899,200
OFFICE SUPPLIES & EXPENSE	92100	27,210	39,000	30,000	32,000
OUTSIDE SERVICES EMPLOYED	92300	1,138,835	1,251,000	1,465,156	400,000
INSURANCE	92400	590,560	738,000	610,000	625,000
INJURIES & DAMAGES	92500	115,773	175,000	150,500	149,300
EMPLOYEE BENEFITS	92600	957,982	1,250,000	1,229,000	1,183,600
MISCELLANEOUS GENERAL	93000	124,566	125,000	130,000	135,000
UTILITY OFFICE RENT	93101	7,984	6,000	7,500	7,500
MAINTENANCE OF GENERAL PROPERTY	93200	7,501	3,000	15,000	15,000
GENERAL ADMINISTRATIVE SERVICE EXPENSE		5,382,478	6,021,000	6,149,056	5,205,200
DEPRECIATION-PLANT	40310	6,615,779	6,645,000	6,655,000	6,700,000
DEPRECIATION-TRANSMISSION	40340	865,344	888,000	900,000	925,000
DEPRECIATION-DISTRIBUTION	40350	3,972,096	4,095,000	4,175,000	4,300,000
DEPRECIATION-GENERAL	40360	1,079,637	1,170,000	1,050,000	1,150,000
MERCHANDISE MATERIAL	41510	139,468	350,000	250,000	250,000
MERCHANDISE LABOR	41520	145,749	200,000	175,000	175,000
NON-UTILITY PROPERTY	41710	231	-	-	-
LOSS ON DISPOSITION OF PROPERTY	42120	-	-	-	-
INTEREST 2012 LONG TERM DEBT	42775	28,302	-	-	-
INTEREST 2013 LONG TERM DEBT	42785	230,284	-	-	-
INTEREST 2020 LONG TERM DEBT	42795	529,279	605,000	607,000	585,000
AMORTIZATION OF DEBT EXPENSE	42800	447,674	-	-	-
DEPOSIT INTEREST EXPENSE	43100	7,198	7,000	750	750
OPER SUPERVISION & ENG - PGS	50020	399,616	446,000	420,000	436,300
GENERATION FUEL - PGS	50120	7,287,110	8,700,000	8,500,000	8,800,000
STATION LABOR & MATERIAL - PGS	50220	1,680,984	1,663,000	1,750,000	1,714,800
GENERATION PRODUCTION - PGS	50520	1,631,181	1,776,000	1,900,000	1,873,300
GENERATION PRODUCTION - PGS LIME	50521	365,212	380,000	420,000	475,000
GENERATION PRODUCTION - PGS PAC	50522	51,116	100,000	120,000	130,000
OPERATION SUPPLIES - PGS	50620	517,267	513,000	515,000	525,000
MAINT SUPER & ENG - PGS	51020	256,646	227,000	190,000	189,400
MAINT OF STRUCTURES - PGS	51120	912,379	933,000	933,000	1,038,300
MAINT OF BOILER PLANT - PGS	51220	3,973,290	5,229,000	4,700,000	5,310,300
MAINT OF AQCS - PGS	51225	541,693	570,000	500,000	506,700
MAINT OF GENERATION EQUIP - PGS	51320	674,931	779,000	542,300	546,900
OPER SUPERVISION & ENG - BURDICK CT'S	54630	379,967	374,000	280,000	276,700
GENERATION FUEL - BURDICK CT'S	54730	943,956	306,000	400,000	400,000
GENERATION PRODUCTION - BURDICK CT'S	54830	872,657	1,205,000	300,000	510,000
OPERATION SUPPLIES - BURDICK CT'S	54930	321,165	294,000	200,000	200,000
MAINT SUPER & ENG - BURDICK CT'S	55130	74,605	77,000	77,000	75,400
MAINT OF STRUCTURES - BURDICK CT'S	55230	56,230	98,000	80,000	229,400
MAINT OF GENERATION EQUIP - BURDICK CT'S	55330	726,587	725,000	825,000	817,500
PURCHASED POWER-NPPD	55500	-	-	-	-
PURCHASED POWER-WAPA	55510	827,867	820,000	825,000	951,300
PURCHASED POWER-OPPD	55520	8,299,213	9,604,000	9,300,000	9,300,000

ACCOUNT	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 PROJECTED	2022-2023 BUDGET
PURCHASED POWER-PPGA	55530	4,330,729	4,522,000	4,600,000
PURCHASED POWER-WIND	55540	692,697	717,000	720,000
PURCHASED POWER-WIND / INVENERGY	55541	3,672,250	4,089,000	4,200,000
PURCHASED POWER-MEAN	55550	-	-	-
PURCHASED POWER-TENASKA	55560	52,158,931	14,000,000	17,500,000
PURCHASED POWER-SOLAR	55570	139,257	140,000	140,000
OPER SUPERVISION & ENG-TRANS	56000	776,577	755,000	758,900
LOAD DISPATCHING-TRANS	56100	489,963	506,000	512,800
PURCHASED POWER - TRANSMISSION	56110	3,840,073	3,756,000	3,650,000
MAINT OF SUBSTATION-TRANS	57000	107,163	527,000	327,000
MARKET EXPENSE- TRANS	57500	379,394	345,000	382,000
OPER SUPERVISION & ENGINEERING-DIST	58000	229,699	245,000	276,000
LOAD DISPATCHING-DIST	58100	954,529	835,000	843,000
OPER OF SUBSTATION-DIST	58200	1,760	1,000	1,000
OVERHEAD LINE-DIST	58300	347,858	317,000	354,600
UNDERGROUND OPERATION - DIST	58400	133,158	111,000	113,000
METER OPERATING-DIST	58600	35,709	56,000	65,000
MAINT OF SERV ON CUST PROP-DIST	58700	282,303	256,000	258,000
OFFICE SUPPLIES-DIST	58800	1,192,799	1,328,000	1,300,000
MAINT OF STATION EQUIP-DIST	59200	565,538	744,000	749,200
MAINT OF LINES-DIST	59300	1,067,526	934,000	941,800
MAINT OF UNDERGROUND LINES-DIST	59400	700,438	808,000	783,000
MAINT OF TRANSFORMER-DIST	59500	18,176	16,000	16,000
MAINT OF METERS-DIST	59700	1,276	-	1,500
MAINT OF MISC PLANT-DIST	59800	397,818	182,000	233,000
TOTAL OPERATING EXPENSE		117,370,334	83,969,000	85,204,850
ACCRUED ADMIN & OPERATING EXPENSES		122,752,812	89,990,000	91,353,906
TOTAL CAPITAL EXPENSES		12,280,519	11,590,000	11,000,000
ACCRUED & CAPITAL EXPENSE		135,033,331	101,580,000	102,353,906
OTHER USES OF FUNDS - IN LIEU OF TAX	40800	1,102,375	800,000	850,000
LESS DEPRECIATION		(12,532,856)	(12,798,000)	(12,780,000)
FINAL ACCRUED EXPENSE		123,602,850	89,582,000	90,423,906
ACCRUAL RECONCILIATION		(610,315)	1,250,000	-
TOTAL APPROPRIATION		122,992,534	90,832,000	90,423,906

Electric Department Appropriation



ACCOUNT	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 PROJECTED	2022-2023 BUDGET
ACCRUAL REVENUE				
MERCHANDISE SALES	41500	643,761	930,000	650,000
REVENUE NON-UTILITY PROPERTY	41700		-	-
INTEREST & DIVIDEND	41900	243,931	100,000	100,000
MISC NON-OPERATING	42100	1,053	1,000	201,000
WATER SYSTEM OPERATING REVENUE	42105	219,165	227,158	228,000
GAIN ON DISPOSITION OF PROP	42110	7,217	30,000	5,000
AMORTIZATION OF DEBT PREMIUM	42900	27,575	-	-
RESIDENTIAL SALES	44000	21,095,299	22,275,078	22,347,576
DUSK TO DAWN SALES	44020	110,429	112,500	112,866
COMMERCIAL & INDUSTRIAL SALES	44200	39,797,451	41,856,427	41,992,656
WHOLESALE ENERGY - NPPD	44700	406,842	179,000	180,000
WHOLESALE ENERGY - TENASKA	44730	64,733,125	15,000,000	18,056,000
WHOLESALE ENERGY - NE CITY	44750	397,046	578,423	460,000
WHOLESALE ENERGY - NELIGH	44760	113,442	165,264	140,000
WHOLESALE ENERGY - WAPA	44770	2,063,035	650,000	800,000
INTERDEPARTMENTAL SALES	44800	1,975,924	1,968,495	1,974,902
FORFEITED DISCOUNTS	45000	172,645	190,000	185,000
SERVICE SALES	45100	8,552	10,000	11,000
RENT FROM PROPERTY	45400	150,919	150,000	270,000
REC SALES	45600			500,000
TOTAL ACCRUAL REVENUE		132,167,412	84,423,345	88,214,000
ACCRUAL RECONCILIATION		(27,575)	-	-
TOTAL REVENUE		132,139,837	84,423,345	88,214,000
BOND & LOAN PROCEEDS		-	-	-
TOTAL REVENUE & BOND PROCEEDS		132,139,837	84,423,345	88,214,000
OPERATING EXCESS (DEFICIT)		21,427,822	5,181,345	8,790,094
CAPITAL EXPENDITURES		(12,280,519)	(11,590,000)	(11,000,000)
BEGINNING FUND BALANCE		49,414,956	58,562,259	58,562,259
ENDING UNRESTRICTED BALANCE		55,031,957	48,568,970	52,766,880
ENDING RESTRICTED BALANCE		3,530,302	3,584,635	3,585,473

Utilities Department
Capital Improvement Budget
Fiscal Year 2022-23

Electric Fund 520

	Budget FY 2021-22	Projected FY 2021-22	Line items FY 2022-23	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Administration								
	\$0	\$0	Administrative Capital Additions	\$650,000	\$0	\$0	\$0	\$0
	\$3,785,000	\$3,785,000	2020 Revenue Bond Payment	\$3,805,000	\$3,830,000	\$3,870,000	\$3,915,000	\$3,975,000
	\$0	\$0	2012 Revenue Bond Payment	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	2013 Revenue Bond Payment	\$0	\$0	\$0	\$0	\$0
	\$3,785,000	\$3,785,000	Administration Subtotal	\$4,455,000	\$3,830,000	\$3,870,000	\$3,915,000	\$3,975,000
Transmission								
	\$0	\$0	Transmission Line Improvements	\$500,000	\$4,000,000	\$4,000,000	\$0	\$0
	\$0	\$0	Additional Substation	\$0	\$0	\$0	\$6,000,000	\$0
	\$0	\$0	Equipment & Vehicles	\$0	\$120,000	\$0	\$0	\$0
	\$50,000	\$40,000	PCC Improvements	\$50,000	\$0	\$0	\$0	\$0
	\$1,250,000	\$440,000	Substation Upgrades	\$800,000	\$100,000	\$100,000	\$100,000	\$100,000
	\$1,300,000	\$480,000	Transmission Subtotal	\$1,350,000	\$4,220,000	\$4,100,000	\$6,100,000	\$100,000
Distribution								
	\$3,000,000	\$3,000,000	Overhead Material	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
	\$2,500,000	\$3,000,000	Underground Material	\$3,000,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
	\$525,000	\$400,000	Equipment & Vehicles	\$340,000	\$723,891	\$865,000	\$560,000	\$675,000
	\$175,000	\$175,000	Outside Contractors	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
	\$170,000	\$110,000	Building Improvements	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	Distribution Improvements	\$0	\$0	\$0	\$0	\$0
	\$6,370,000	\$6,685,000	Distribution Subtotal	\$6,515,000	\$6,398,891	\$6,540,000	\$6,235,000	\$6,350,000
Production								
	\$0	\$0	PGS Improvements	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	PGS Air Quality Control	\$0	\$0	\$0	\$0	\$0
	\$35,000	\$50,000	Equipment & Vehicles	\$50,000	\$50,000	\$40,000	\$80,000	\$100,000
	\$0	\$0	Burdick Steam Units	\$0	\$0	\$0	\$0	\$0
	\$100,000	\$0	Burdick Gas Turbines	\$0	\$0	\$0	\$7,000,000	\$0
	\$135,000	\$50,000	Production Subtotal	\$50,000	\$50,000	\$40,000	\$7,080,000	\$100,000
Electric Total	\$11,590,000	\$11,000,000		\$12,370,000	\$14,498,891	\$14,550,000	\$23,330,000	\$10,525,000

Fund Enterprise	Department Summary	Utilities
Fund Type Water Utility	Supervisor Utilities Director	525

Description

The Water Division of the Utilities Department provides service primarily within the City limits. It operates and maintains 21 wells at the Platte river Wellfield and approximately 280 miles of transmission and distribution piping, ranging in size from 4” to 30” in diameter, to serve 16,000 customer connections. The system includes approximately 2,000 fire hydrants and over 4,000 valves. Five above-ground reservoirs, with a total storage capacity of 15,000,000 gallons, are located at Stuhr Road on the east edge of the City, at Old Potash Highway and North Road in the west (two reservoirs), and at Kimball between 4th Street and East North Front Street, along with a newly completed elevated storage tank located on Engleman Road. The operation of the Platte River Wellfield, the high-pressure wells, and the pumping stations is currently from the control room at the Burdick Power Plant. The water system is sized to provide for peak customer demand, plus reserve for fire protection. Peak City water demand to date is 28,000,000 gallons per day. Average water consumption is approximately 11,500,000 gallons per day.

Budget Narrative

The 2022-23 fiscal year budget includes funds for the water distribution system maintenance, main replacement and upgrade, and trunk line construction to meet growth.

Personnel

Title	2020	2021	2022	Net Change	2023
Meter Technician	1	1	1	0	1
Seasonal Worker	0.5	0.5	0.5	0	0.5
Water Maintenance Worker/Sr	8	8	8	1	9
Water Superintendent	1	1	1	0	1
Water Supervisor	1	1	1	0	1
Totals:	11.5	11.5	11.5	1	12.5

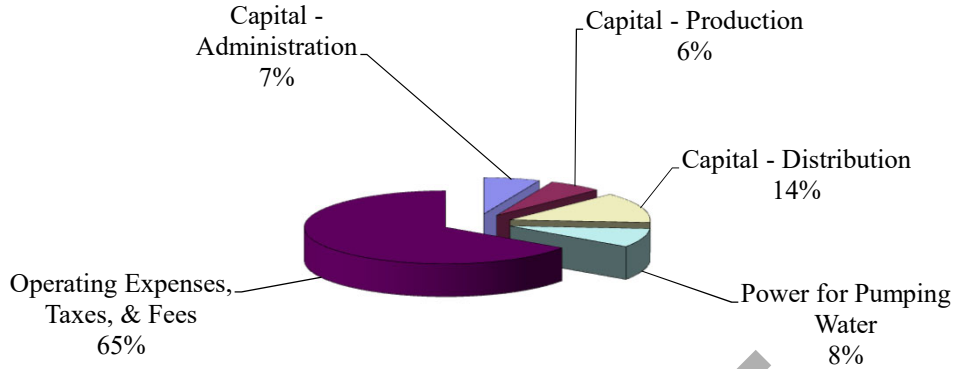
WATER UTILITY

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	7,030,426	7,312,880	7,588,625	7,569,527	6,979,992
Revenue	6,902,283	7,069,354	6,765,300	7,005,274	7,040,274
Transfers In	—	—	—	—	—
Total Resources Available	<u>13,932,709</u>	<u>14,382,234</u>	<u>14,353,925</u>	<u>14,574,801</u>	<u>14,020,266</u>
Expenditures	6,619,829	6,812,707	7,677,100	7,594,809	8,059,120
Transfers Out	—	—	—	—	—
Total Requirements	<u>6,619,829</u>	<u>6,812,707</u>	<u>7,677,100</u>	<u>7,594,809</u>	<u>8,059,120</u>
Ending Cash Balance	<u>7,312,880</u>	<u>7,569,527</u>	<u>6,676,825</u>	<u>6,979,992</u>	<u>5,961,146</u>
Unrestricted Cash	6,893,888	7,266,874	6,250,107	6,677,657	5,659,245
Restricted Cash	418,992	302,653	426,718	302,335	301,901
	<u>7,312,880</u>	<u>7,569,527</u>	<u>6,676,825</u>	<u>6,979,992</u>	<u>5,961,146</u>

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ACCOUNT	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 PROJECTED	2022-2023 BUDGET	
ENTERPRISE DEPARTMENT 525 - WATER OPERATIONS					
ACCRUED EXPENSES					
METER READING	78100	179,868	180,000	182,000	209,000
CUSTOMER BILLING & ACCOUNTING	78200	340,263	326,000	342,000	348,000
DATA PROCESSING	78250	84,401	106,000	95,000	100,000
UNCOLLECTABLE ACCOUNTS	78400	10,520	17,000	20,000	20,000
ADMINISTRATIVE SALARY EXPENSE	79000	56,482	71,000	57,000	79,000
OFFICE SUPPLIES	79300	8,262	7,300	8,000	8,200
SPECIAL SERVICES	79500	119,871	120,000	119,320	137,000
INSURANCE	79800	18,265	20,100	20,100	22,000
INJURIES & DAMAGES	79900	2,917	3,200	3,200	3,200
EMPLOYEE BENEFITS	80010	28,384	75,000	55,000	55,800
PENSIONS	80020	5,853	5,000	5,000	5,000
MISCELLANEOUS	80100	21,167	15,000	20,000	20,000
MAINT OF GENERAL PROPERTY	80200	149,529	105,000	149,000	148,427
UTILITY OFFICE RENT	80300	3,933	3,000	3,630	3,630
BACKFLOW PROTECTION PROGRAM	81000	144,368	144,000	144,000	144,131
GENERAL ADMINISTRATIVE SERVICE EXPENSE		1,174,082	1,197,600	1,223,250	1,303,388
DEPRECIATION-SUPPLY	50310	73,650	73,700	75,000	78,000
DEPRECIATION-PUMPING EQUIP	50320	25,625	25,800	26,000	30,000
DEPRECIATION-TREATMENT PLANT	50330	151,452	151,800	151,500	160,000
DEPRECIATION-DISTRIBUTION	50340	775,029	846,000	800,000	825,000
DEPRECIATION-GENERAL	50350	186,236	207,000	180,000	200,000
INTEREST EXPENSE - 2017 BONDS	53010	33,210	-	-	-
INTEREST EXPENSE - 2020 BONDS	53020	118,114	136,000	135,512	133,488
DEBT EXPENSE ON BONDS	53100	98,856	-	-	-
MERCHANDISE-MATERIAL	61610	114,154	110,000	115,000	115,000
MERCHANDISE-LABOR	61620	83,317	110,000	85,000	85,000
OPERATION SUPPLIES	70300	13,931	15,000	15,000	14,825
MAINT OF WELLS & STRUCTURES	70500	106,307	66,400	250,000	260,169
OPERATION LABOR	72200	245,737	236,900	228,000	234,349
POWER FOR PUMPING	72300	670,399	665,000	670,000	675,000
MAINT OF PUMPING EQUIP	72700	389,953	470,000	410,000	407,011
PURIFICATION SUPPLIES	74300	1,117,444	1,145,200	1,145,200	1,167,991
MAINT OF PURIFICATION EQUIP	74600	30,974	20,400	23,000	24,489
OPERATION SUPERVISION & ENG	75100	345,358	311,500	345,000	368,000
OFFICE EXPENSE-DIST	75200	47,247	76,100	40,000	40,770
OPERATION OF MAINS	75300	227,285	203,000	234,103	255,555
OPERATION OF METERS	75400	152,204	150,900	156,771	177,701
MAINT OF DIST MAINS	75800	248,694	211,700	256,155	369,298
MAINT OF FIRE HYDRANTS	75900	155,784	122,700	161,000	181,986
OPERATIONS TOTAL		5,410,958	5,355,100	5,502,241	5,803,632
ACCRUED ADMIN & OPERATING EXPENSES		6,585,040	6,552,700	6,725,491	7,107,020
TOTAL CAPITAL EXPENSES		1,507,927	2,350,000	2,031,000	2,110,000
ADJUSTED ACCRUED EXPENSES		8,092,967	8,902,700	8,756,491	9,217,020
OTHER USES OF FUNDS - IN LIEU OF TAX	53300	76,758	78,700	70,818	135,100
LESS DEPRECIATION		(1,211,991)	(1,304,300)	(1,232,500)	(1,293,000)
FINAL ACCRUED EXPENSE ACCRUAL RECONCILIATION		6,957,734 (145,027)	7,677,100 -	7,594,809	8,059,120
TOTAL APPROPRIATION		6,812,707	7,677,100	7,594,809	8,059,120

Water Department Appropriation



ACCRUAL REVENUE

WATER TAP FEES	52000	175	-	-	-
WATER MAIN CONTRIBUTIONS	52010	606,469	-	76,492	-
RENT FROM PROPERTY	52200	-	-	50,000	30,000
INTEREST & DIVIDEND	52400	29,461	15,000	5,000	5,000
MISC NON-OPERATING	52600	286	250	250	250
GAIN ON DISPOSITION-PROP	52610	23,881	-	-	-
METERED SALES	60100	6,458,207	6,250,000	6,400,000	6,450,000
PRIVATE FIRE PROTECTION	60400	87,975	90,000	90,000	90,000
INTERDEPARTMENTAL SALES	60800	215,396	185,000	210,000	215,000
SALE OF WATER SERVICES	61400	24	50	24	24
MERCHANDISE SALES	61600	253,950	225,000	250,000	250,000
TOTAL ACCRUAL REVENUE		7,675,823	6,765,300	7,081,766	7,040,274
ACCRUAL RECONCILIATION		(606,469)	-	(76,492)	-
TOTAL REVENUE		7,069,354	6,765,300	7,005,274	7,040,274
BOND PROCEEDS					
TOTAL REVENUE & BOND PROCEEDS		7,069,354	6,765,300	7,005,274	7,040,274
OPERATING EXCESS (DEFICIT)		1,764,574	1,438,200	1,441,465	1,091,154
CAPITAL EXPENDITURES		(1,507,927)	(2,350,000)	(2,031,000)	(2,110,000)
BEGINNING FUND BALANCE		7,312,881	7,569,527	7,569,527	6,979,992
ENDING UNRESTRICTED BALANCE		7,266,874	6,355,392	6,677,657	5,659,245
ENDING RESTRICTED BALANCE		302,653	302,335	302,335	301,901

Utilities Department
 Capital Improvement Budget
 Fiscal Year 2022-23

Water Fund 525

Budget FY 2021-22	Projected FY 2021-22	Line items FY 2022-23	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Administration							
\$0	\$0	Administrative Capital Additions	\$175,000	\$0	\$110,000	\$0	\$0
\$345,000	\$345,000	2020 Revenue Bond	\$345,000	\$345,000	\$350,000	\$355,000	\$360,000
\$0	\$0	2017 Revenue Bond	\$0	\$0	\$0	\$0	\$0
\$345,000	\$345,000	Administration Subtotal	\$520,000	\$345,000	\$460,000	\$355,000	\$360,000
Distribution							
\$300,000	\$200,000	Water Districts	\$450,000	\$300,000	\$300,000	\$300,000	\$300,000
\$50,000	\$50,000	Equipment & Vehicles	\$50,000	\$125,000	\$130,000	\$50,000	\$50,000
\$1,275,000	\$1,116,000	Distribution Improvements	\$590,000	\$2,325,000	\$1,105,000	\$1,500,000	\$1,000,000
\$0	\$0	Trunk Line Expansion	\$0	\$0	\$500,000	\$0	\$500,000
\$1,625,000	\$1,366,000	Distribution Subtotal	\$1,090,000	\$2,750,000	\$2,035,000	\$1,850,000	\$1,850,000
Production							
\$200,000	\$220,000	Well field Improvements	\$200,000	\$0	\$0	\$0	\$0
\$0	\$0	Equipment & Vehicles	\$0	\$0	\$0	\$0	\$0
\$180,000	\$100,000	Pumpstation Improvements	\$300,000	\$250,000	\$160,000	\$0	\$0
\$380,000	\$320,000	Production Subtotal	\$500,000	\$250,000	\$160,000	\$0	\$0
Water Total	\$2,350,000	\$2,031,000	\$2,110,000	\$3,345,000	\$2,655,000	\$2,205,000	\$2,210,000

Fund Enterprise	Department Summary	Public Works
Fund Type Wastewater Utility	Supervisor Public Works Director	530

Description

The Wastewater Division collects, treats and disposes of wastewater according to the terms and conditions in its National Pollution Discharge Elimination System (NPDES) Permit. The sanitary sewer collection system consists of 275 miles of sanitary sewer mains and 13 lift stations. The Wastewater Treatment Plant receives approximately 13.0 million gallons per day (MGD) of sewage from almost 14,000 residences and over 3,000 businesses. The sewage is treated, disinfected, tested and discharged into the Swift Road Utility Outfall ditch that drains into the Wood River. The biosolids removed through the wastewater treatment process are trucked to the City of Grand Island’s landfill where it is used as daily cover. The plant is staffed 24 hours per day, seven days per week, 365 days per year. The division receives its financial support from sewer use fees and sewer district assessment revenues. It does not receive any financial support from the general fund.

The City’s NPDES Stormwater Permit and Compliance is also managed by the Wastewater Division using MS4 principals. This includes managing the pollution prevention of untreated stormwater outflows from the city through a series of 9002 pipes, 2444 open ditches, 111 Detention/Retention Basins, 5507 Inlets, and 20 Outfalls. These are arranged in such a way as to avoid having the stormwater enter the wastewater system.

Budget Narrative

The FY 2023 budget provides for capital improvement projects, the addition of a fats, oils, and grease (FOG) Program Manager, and the continued operation and maintenance of the treatment plant and collection system. The capital and operating budgets for FY 2023 focus on improvements to the Wastewater Treatment Plant and continued rehabilitation of the aging infrastructure which supports the collection system. Budgeted expenditures ensure the wastewater system remains capable of handling the increasing demand placed on it by the ever-growing community.

In addition to handling normal flows from the City and ensuring contaminant removal, the Wastewater Division works with the Nebraska Department of Environment and Energy (NDEE) to ensure all discharge requirements are met and that the Division is prepared for tightening of the requirements, when it occurs.

Personnel

Title	2020	2021	2022	Net Change	2023
Accounting Technician - WWTP	1	1	1	0	1
Biosolids Technician	1	1	1	0	1
Collection System Supervisor	1	1	1	0	1
Engineer I - PW	1	1	1	0	1
Engineer I - WWTP	1	1	1	0	1
Engineering Technician	1	1	1	0	1
Equipment Operator	1	1	1	0	1
Lab Technician - WWTP	1	2	2	0	2
Maintenance Mechanic I/II - WWTP	7	6	6	0	6
Maintenance Worker I/II - WWTP	6	6	6	0	6
Seasonal Worker	2	2	2	0	2
Stormwater Program Manager	1	1	1	0	1
Wastewater Clerk	1	1	1	0	1
Wastewater Plant FOG Program Manager	0	0	0	1	1
Wastewater Plant Chief Operator	1	0	0	0	0
Wastewater Plant Maintenance Supervisor	1	1	1	0	1
Wastewater Plant Operations Engineer	1	1	1	0	1
Wastewater Plant Regulatory Compliance Manager	1	1	1	0	1
Wastewater Plant Senior Operator & Operator I/II	4	5	5	0	5
Totals:	33	33	33	1	34

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WASTE WATER TREATMENT

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	22,395,269	22,625,363	15,512,759	16,638,712	18,235,831
Revenue	14,704,388	15,691,966	14,383,493	17,266,000	16,317,000
Transfers In	—	—	4,546,940	4,546,940	—
Total Resources Available	<u>37,099,657</u>	<u>38,317,329</u>	<u>34,443,192</u>	<u>38,451,652</u>	<u>34,552,831</u>
Expenditures	14,474,294	21,678,617	24,776,562	20,215,821	29,932,742
Transfers Out	—	—	—	—	—
Total Requirements	<u>14,474,294</u>	<u>21,678,617</u>	<u>24,776,562</u>	<u>20,215,821</u>	<u>29,932,742</u>
Ending Cash Balance	<u>22,625,363</u>	<u>16,638,712</u>	<u>9,666,630</u>	<u>18,235,831</u>	<u>4,620,089</u>
Unrestricted Cash	18,294,113	12,307,462	5,335,380	13,904,581	288,839
Restricted Cash	4,331,250	4,331,250	4,331,250	4,331,250	4,331,250
	<u>22,625,363</u>	<u>16,638,712</u>	<u>9,666,630</u>	<u>18,235,831</u>	<u>4,620,089</u>
Personnel	2,852,354	2,800,402	2,857,075	3,174,504	3,520,469
Operating	6,534,900	11,081,997	17,732,992	12,854,822	21,816,964
Debt	4,622,390	7,764,221	4,178,995	4,185,995	4,182,809
Capital	464,650	31,997	7,500	500	412,500
Total Expenditures	<u>14,474,294</u>	<u>21,678,617</u>	<u>24,776,562</u>	<u>20,215,821</u>	<u>29,932,742</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

SEWER GENERAL OPERATIONS					

INTERGOVERNMENTAL					

53030001 74396 OTHER INTERGOVERNMENTAL	169,493	166,493	163,493	2,300,000	1,330,000
TOTAL INTERGOVERNMENTAL	<u>169,493</u>	<u>166,493</u>	<u>163,493</u>	<u>2,300,000</u>	<u>1,330,000</u>
FEES AND SERVICES					

53030001 74500 SEWER REVENUE	13,274,390	14,876,332	14,000,000	14,500,000	14,815,000
TOTAL FEES AND SERVICES	<u>13,274,390</u>	<u>14,876,332</u>	<u>14,000,000</u>	<u>14,500,000</u>	<u>14,815,000</u>
OTHER REVENUE					

53030001 74499 SEWER OTHER REVENUE	17,187	44,314	15,000	20,000	20,000
53030001 74787 INTEREST & DIVIDEND	371,891	85,213	50,000	50,000	50,000
53030001 74788 LOAN PROCEEDS-PRINCIPAL	565,198	—	—	—	—
53030001 74795 OTHER REVENUE	111,756	165,844	100,000	70,000	70,000
TOTAL OTHER REVENUE	<u>1,066,032</u>	<u>295,371</u>	<u>165,000</u>	<u>140,000</u>	<u>140,000</u>
SPECIAL ASSESSMENTS					

53030001 74120 SEWER ASSESSMENTS	128,090	25,853	20,000	300,000	20,000
53030001 74122 SEWER TAP FEES	34,235	325,025	10,000	24,000	10,000
53030001 74719 SEWER ASSESSMENT INTEREST	32,148	2,892	25,000	2,000	2,000
TOTAL SPECIAL ASSESSMENTS	<u>194,473</u>	<u>353,770</u>	<u>55,000</u>	<u>326,000</u>	<u>32,000</u>
OTHER FINANCING SERVICES					

53030001 74830 SALE OF FIXED ASSETS	—	—	—	—	—
TOTAL OTHER FINANCING SERVICES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL SEWER GENERAL OPERATIONS	<u>14,704,388</u>	<u>15,691,966</u>	<u>14,383,493</u>	<u>17,266,000</u>	<u>16,317,000</u>
TOTAL REVENUE	<u>14,704,388</u>	<u>15,691,966</u>	<u>14,383,493</u>	<u>17,266,000</u>	<u>16,317,000</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

SEWER GENERAL OPERATIONS					

PERSONNEL SERVICES					

53030001 85105 SALARIES - REGULAR	327,298	342,723	355,234	391,530	421,361
53030001 85110 SALARIES - OVERTIME	15,964	10,669	12,000	8,000	12,000
53030001 85115 F.I.C.A. PAYROLL TAXES	25,002	25,399	27,175	29,440	32,234
53030001 85120 HEALTH INSURANCE	30,795	66,808	77,115	83,430	95,384
53030001 85125 LIFE INSURANCE	460	503	500	600	750
53030001 85130 DISABILITY INSURANCE	829	936	759	1,000	1,264
53030001 85135 TUTION REIMBURSE	—	—	—	—	—
53030001 85145 PENSION CONTRIBUTION	21,566	23,244	6,975	28,475	27,745
53030001 85150 WORKERS COMPENSATION	2,664	2,418	1,405	2,450	2,824
53030001 85160 OTHER EMPLOYEE BENEFITS	1,079	777	1,300	3,000	3,000
53030001 85161 VEBA	8,662	5,941	3,380	8,000	3,510
53030001 85165 UNEMPLOYMENT CONTRIB	—	—	475	—	475
TOTAL PERSONNEL SERVICES	<u>434,319</u>	<u>479,418</u>	<u>486,318</u>	<u>555,925</u>	<u>600,547</u>

OPERATING EXPENSES					

53030001 85201 AUDITING & ACCOUNTING	5,150	—	5,300	5,200	5,300
53030001 85207 CONSULTING SERVICES	—	—	—	—	—
53030001 85209 COLLECTION SERVICES	265,575	298,305	312,213	314,700	540,000
53030001 85213 CONTRACT SERVICES	673	37,085	1,500	1,000	1,500
53030001 85221 ADMINISTRATIVE SERVICES	513,370	719,986	735,600	720,000	598,114
53030001 85227 HEALTH SERVICES	2,337	2,614	2,500	2,500	2,500
53030001 85241 COMPUTER SERVICES	131,990	134,508	174,244	170,000	190,000
53030001 85245 PRINTING & BINDING SERVICES	236	677	530	500	1,000
53030001 85290 OTHER PROFESSIONAL	—	—	—	7,500	1,500
53030001 85325 REPAIR & MAINT - MACH & EQU	2,889	3,152	5,000	3,800	5,000
53030001 85330 REPAIR & MAINT - OFF FURN &	—	—	2,500	500	2,500
53030001 85335 REPAIR & MAINT - VEHICLES	—	—	5,000	500	5,000
53030001 85350 SANITATION SERVICES	2,231	2,086	2,500	2,400	2,800
53030001 85390 OTHER PROPERTY SERVICES	7,457	6,028	25,000	13,000	20,000
53030001 85401 GENERAL LIABILITY INSUR	63,373	68,252	73,920	82,078	94,000
53030001 85404 PROPERTY INSURANCE	29,106	31,348	33,950	37,698	43,300
53030001 85407 AUTOMOBILE INSURANCE	8,732	9,404	10,185	11,310	13,000
53030001 85410 TELEPHONE	24,405	23,273	35,000	25,000	35,000
53030001 85413 POSTAGE	3,556	3,282	6,100	7,500	8,000
53030001 85416 ADVERTISING	7,745	12,412	12,000	3,000	10,000
53030001 85422 DUES & SUBSCRIPTIONS	350	300	—	1,000	1,000
53030001 85424 LICENSE & FEES	410	78	750	100	750
53030001 85425 BOOKS	969	576	1,500	1,000	1,500

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

53030001 85427 PERIODICALS	819	1,009	1,000	1,200	1,300
53030001 85428 TRAVEL & TRAINING	22,488	16,188	60,000	25,000	60,000
53030001 85465 UNINSURED LOSS	—	—	500	—	500
53030001 85490 OTHER EXPENDITURES	82,720	81,653	100,000	105,000	110,000
53030001 85501 SOFTWARE & ACCESSORIES	55,219	67,308	75,000	71,600	80,000
53030001 85505 OFFICE SUPPLIES	4,892	2,444	6,000	3,500	6,000
53030001 85510 CLEANING SUPPLIES	3,571	2,550	5,000	2,500	5,000
53030001 85540 MISC OPERATING EQUIPMENT	295	—	1,000	1,000	1,000
53030001 85590 OTHER GENERAL SUPPLIES	5,262	2,901	5,000	6,100	10,000
53030001 85905 SALES TAX	820,221	943,393	895,000	945,000	950,000
TOTAL OPERATING EXPENSES	<u>2,066,041</u>	<u>2,470,812</u>	<u>2,593,792</u>	<u>2,571,186</u>	<u>2,805,564</u>
DEBT SERVICES					

53030001 85705 BOND PRINCIPAL	990,000	5,259,324	2,680,000	2,680,000	2,725,000
53030001 85715 BOND INTEREST	1,523,000	1,578,842	1,493,995	1,493,995	1,442,809
53030001 85716 INTEREST EXPENSE	2,109,390	—	—	—	—
53030001 85725 FISCAL AGENT FEES	—	926,055	5,000	12,000	15,000
TOTAL DEBT SERVICE	<u>4,622,390</u>	<u>7,764,221</u>	<u>4,178,995</u>	<u>4,185,995</u>	<u>4,182,809</u>
CAPITAL OUTLAY					

53030001 85620 OFFICE FURNITURE & EQUIP	8,316	—	7,500	500	20,000
TOTAL CAPITAL OUTLAY	<u>8,316</u>	<u>—</u>	<u>7,500</u>	<u>500</u>	<u>20,000</u>
TOTAL SEWER GENERAL OPERATIONS	<u>7,131,066</u>	<u>10,714,451</u>	<u>7,266,605</u>	<u>7,313,606</u>	<u>7,608,920</u>
COLLECTION SERVICES					

PERSONNEL SERVICE					

53030050 85105 SALARIES - REGULAR	500,549	451,331	506,077	495,000	520,725
53030050 85110 SALARIES - OVERTIME	60,534	19,996	25,000	19,020	25,000
53030050 85115 F.I.C.A. PAYROLL TAXES	41,146	34,494	38,715	37,000	39,835
53030050 85120 HEALTH INSURANCE	92,908	97,016	28,310	131,529	148,903
53030050 85125 LIFE INSURANCE	701	686	800	1,715	1,050
53030050 85130 DISABILITY INSURANCE	1,313	1,228	1,467	1,365	1,382
53030050 85145 PENSION CONTRIBUTION	39,472	34,419	31,287	37,045	34,960
53030050 85150 WORKERS COMPENSATION	66,181	5,171	4,353	15,000	15,000
53030050 85160 OTHER EMPLOYEE BENEFITS	2,146	2,049	2,600	2,000	2,600
53030050 85161 VEBA	4,738	3,646	4,420	4,700	4,050
TOTAL PERSONNEL SERVICES	<u>809,688</u>	<u>650,036</u>	<u>643,029</u>	<u>744,374</u>	<u>793,505</u>
OPERATING EXPENSES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

53030050 85213 CONTRACT SERVICES	104,935	25,269	220,000	40,000	220,000
53030050 85227 HEALTH SERVICES	—	—	300	—	300
53030050 85241 COMPUTER SERVICES	12,897	—	—	—	—
53030050 85324 REPAIR & MAINT - BUILDING	7,401	189	10,500	1,000	10,500
53030050 85325 REPAIR & MAINT - MACH & EQU	2,710	3,318	6,000	5,000	6,000
53030050 85335 REPAIR & MAINT - VEHICLES	15,904	28,693	60,000	40,000	60,000
53030050 85428 TRAVEL & TRAINING	—	—	—	—	—
53030050 85490 500 TV/CAMERA	21,408	17,429	25,000	25,000	30,000
53030050 85490 501 SANIT SEWR MANHOLE	—	6,357	25,000	15,000	25,000
53030050 85490 502 SANIT SEWR LINE REPAIR	—	—	25,000	12,000	25,000
53030050 85501 SOFTWARE & ACCESSORIES	2,150	403	5,000	2,150	5,000
53030050 85515 GASOLINE	6,597	9,211	12,000	14,000	20,000
53030050 85520 DIESEL FUEL	6,810	6,528	17,000	13,000	20,000
53030050 85530 OIL SUPPLIES	—	—	100	50	100
53030050 85535 CHEMICAL SUPPLIES	2,242	1,857	15,000	2,500	15,000
53030050 85540 MISC OPERATING EQUIPMENT	25,519	15,236	50,000	15,000	25,000
53030050 85550 SAFETY MATERIALS	3,677	8,207	10,000	10,000	10,000
53030050 85590 OTHER GENERAL SUPPLIES	4,532	4,409	10,000	5,000	10,000
TOTAL OPERATING EXPENSES	216,782	127,106	490,900	199,700	481,900
TOTAL COLLECTION SERVICES	1,026,470	777,142	1,133,929	944,074	1,275,405
WW TREATMENT OPS & SOLIDS HAND					

PERSONNEL SERVICES					

53030051 85105 SALARIES - REGULAR	449,708	396,108	456,449	450,300	519,751
53030051 85110 SALARIES - OVERTIME	68,449	41,587	45,000	45,000	50,000
53030051 85115 F.I.C.A. PAYROLL TAXES	37,366	30,631	34,918	34,000	39,761
53030051 85120 HEALTH INSURANCE	96,609	156,964	194,658	190,000	221,357
53030051 85125 LIFE INSURANCE	721	683	800	1,460	1,050
53030051 85130 DISABILITY INSURANCE	1,229	1,046	1,367	1,300	1,214
53030051 85145 PENSION CONTRIBUTION	36,421	32,613	34,223	36,600	37,839
53030051 85150 WORKERS COMPENSATION	5,014	6,557	4,056	4,000	4,626
53030051 85160 OTHER EMPLOYEE BENEFITS	2,774	1,761	1,800	2,200	2,200
53030051 85161 VEBA	4,007	3,474	4,160	4,100	4,590
TOTAL PERSONNEL SERVICES	702,298	671,424	777,431	768,960	882,388
OPERATING EXPENSES					

53030051 85227 HEALTH SERVICES	—	583	600	—	600
53030051 85290 OTHER PROFESSIONAL & TECH	—	2,878	500	60,000	20,000
53030051 85305 UTILITY SERVICES	—	—	—	—	—
53030051 85305 516 UTILITY SERVICES	491,312	488,813	540,000	500,000	540,000

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
53030051 85305 517 UTILITY SERVICES	31,030	28,491	40,000	30,000	40,000
53030051 85305 518 UTILITY SERVICES	30,332	35,742	120,000	116,000	130,000
53030051 85305 519 UTILITY SERVICES	11,108	10,854	15,000	12,000	15,000
53030051 85325 REPAIR & MAINT - MACH & EQU	1,250	240	10,000	500	10,000
53030051 85335 REPAIR & MAINT - VEHICLES	45,037	27,070	35,000	10,000	35,000
53030051 85428 TRAVEL & TRAINING	44	—	—	—	—
53030051 85490 507 MONITOR ALARMS SCADA	—	—	5,000	—	5,000
53030051 85490 508 PRELIM TREATMENT	11,255	6,254	15,500	9,000	16,000
53030051 85490 509 PRIMARY TREATMENT	6,115	10,417	10,500	6,000	11,000
53030051 85490 510 SECONDARY TREATMENT	2,816	3,759	10,500	4,000	11,000
53030051 85490 511 DISINFECTION	2,157	1,564	10,500	2,500	11,000
53030051 85490 512 OPTIMIZATION RESEARCH	11,396	—	20,000	—	20,000
53030051 85490 513 SLUDGE PROCESSING	45,669	73,307	75,500	75,000	80,000
53030051 85490 514 SLUDGE LANDFILL DISP	310,148	399,700	450,000	355,000	450,000
53030051 85515 GASOLINE	—	—	1,100	200	1,000
53030051 85520 DIESEL FUEL	15,577	16,629	31,000	25,000	40,000
53030051 85530 OIL SUPPLIES	—	114	1,000	—	1,000
53030051 85531 LAB SUPPLIES	729	—	—	—	—
53030051 85535 CHEMICAL SUPPLIES	49,298	121,255	110,000	195,000	210,000
53030051 85540 MISC OPERATING EQUIPMENT	4,737	9,292	10,000	10,000	10,000
53030051 85550 SAFETY MATERIALS	6,587	6,438	10,000	10,000	10,000
53030051 85590 OTHER GENERAL SUPPLIES	2,725	1,404	5,500	4,000	5,500
TOTAL OPERATING EXPENSES	1,079,322	1,257,028	1,527,200	1,424,200	1,672,100
TOTAL WW TREATMENT OPS & SOLIDS HAND	1,781,620	1,928,452	2,304,631	2,193,160	2,554,488
WW TREATMENT MAINTENANCE					
PERSONNEL SERVICES					
53030052 85105 SALARIES - REGULAR	428,666	471,680	419,611	471,000	496,303
53030052 85110 SALARIES - OVERTIME	36,978	7,390	6,000	7,900	8,500
53030052 85115 F.I.C.A. PAYROLL TAXES	33,648	34,773	32,100	33,000	37,967
53030052 85120 HEALTH INSURANCE	61,707	70,479	77,707	121,800	135,639
53030052 85125 LIFE INSURANCE	702	720	600	1,450	1,050
53030052 85130 DISABILITY INSURANCE	1,203	1,297	1,220	1,300	1,401
53030052 85145 PENSION CONTRIBUTION	33,531	34,802	25,115	34,500	35,181
53030052 85150 WORKERS COMPENSATION	6,138	4,211	3,619	13,000	4,417
53030052 85160 OTHER EMPLOYEE BENEFITS	2,508	3,877	3,500	1,400	3,500
53030052 85161 VEBA	3,898	3,900	3,380	9,340	4,050
TOTAL PERSONNEL SERVICES	608,979	633,129	572,852	694,690	728,008
OPERATING EXPENSES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

53030052 85213 CONTRACT SERVICES	736	—	56,000	25,000	56,000
53030052 85227 HEALTH SERVICES	508	1,056	1,500	500	1,500
53030052 85290 OTHER PROFESSIONAL & TECH	50	50	400	50	400
53030052 85324 REPAIR & MAINT - BUILDING	63,429	96,419	80,000	80,000	80,000
53030052 85325 REPAIR & MAINT - MACH & EQU	63,602	46,636	70,000	45,000	60,000
53030052 85335 REPAIR & MAINT - VEHICLES	18,693	11,606	20,000	20,000	25,000
53030052 85428 TRAVEL & TRAINING	—	—	—	—	—
53030052 85490 507 MONITOR ALARMS SCADA	1,317	17,450	10,500	16,000	20,000
53030052 85490 521 LIFT STA MONITOR ALARMS	6,797	6,504	10,500	7,500	10,500
53030052 85490 522 PRELIM TREATMENT	13,781	1,418	20,000	2,500	20,000
53030052 85490 523 PRIMARY TREATMENT	10,783	60	15,500	1,000	15,000
53030052 85490 524 SECONDARY TREATMENT	47,875	68,671	70,000	60,000	70,000
53030052 85490 525 DISINFECTION	14,715	23,683	25,000	35,000	40,000
53030052 85490 526 SLUDGE PROCESSING	1,788	58,994	30,000	30,000	35,000
53030052 85490 527 MAINT LIFT STATIONS	36,222	49,231	45,000	58,000	65,000
53030052 85490 528 YARD MAINTENANCE	30,800	43,379	30,000	45,000	45,000
53030052 85490 529 LAWN MAINTENANCE	8,116	14,427	30,000	15,000	30,000
53030052 85515 GASOLINE	8,406	8,681	15,500	12,000	17,000
53030052 85520 DIESEL FUEL	940	6,002	7,000	5,000	7,000
53030052 85530 OIL SUPPLIES	642	4,329	6,000	6,000	6,000
53030052 85535 CHEMICAL SUPPLIES	6,422	4,215	7,500	4,500	7,500
53030052 85540 MISC OPERATING EQUIPMENT	14,655	25,073	25,000	12,000	25,000
53030052 85550 SAFETY MATERIALS	4,223	6,025	5,200	4,500	5,500
53030052 85560 TREES & SHRUBS	—	—	1,000	—	1,000
53030052 85590 OTHER GENERAL SUPPLIES	6,869	14,015	15,000	10,000	15,000
53030052 85593 PROPANE & OPERATING SUPPL	3,570	5,262	7,500	7,000	8,000
TOTAL OPERATING EXPENSES	<u>364,939</u>	<u>513,186</u>	<u>604,100</u>	<u>501,550</u>	<u>665,400</u>
TOTAL WW TREATMENT MAINTENANCE	<u>973,918</u>	<u>1,146,315</u>	<u>1,176,952</u>	<u>1,196,240</u>	<u>1,393,408</u>

WW ENVIRONMENTAL RESOURCES

PERSONNEL SERVICES

53030053 85105 SALARIES - REGULAR	201,466	251,985	256,960	277,300	343,712
53030053 85110 SALARIES - OVERTIME	16,020	5,126	7,000	4,500	7,000
53030053 85115 F.I.C.A. PAYROLL TAXES	15,902	18,738	19,657	20,200	26,294
53030053 85120 HEALTH INSURANCE	43,354	66,711	75,632	80,780	106,704
53030053 85125 LIFE INSURANCE	328	406	400	930	750
53030053 85130 DISABILITY INSURANCE	547	698	771	800	1,031
53030053 85145 PENSION CONTRIBUTION	15,032	18,372	12,723	19,970	24,862
53030053 85150 WORKERS COMPENSATION	1,682	1,775	1,562	3,500	2,298
53030053 85160 OTHER EMPLOYEE BENEFITS	759	244	400	150	400

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

53030053 85161 VEBA	1,980	2,340	2,340	2,425	2,970
TOTAL PERSONNEL SERVICES	<u>297,070</u>	<u>366,395</u>	<u>377,445</u>	<u>410,555</u>	<u>516,021</u>
OPERATING EXPENSES					

53030053 85213 CONTRACT SERVICES	6,144	6,600	60,000	6,000	60,000
53030053 85241 COMPUTER SERVICES	3,144	5,566	30,000	5,800	30,000
53030053 85290 OTHER PROFESSIONAL & TECH	10,475	9,585	36,000	12,000	36,000
53030053 85325 REPAIR & MAINT - MACH & EQU	2,573	1,384	10,500	2,000	10,500
53030053 85335 REPAIR & MAINT - VEHICLES	140	8	1,500	400	1,500
53030053 85490 OTHER EXPENDITURES	—	1,581	—	—	—
53030053 85490 530 OTHER EXPENDITURES	26,489	28,148	46,000	35,000	50,000
53030053 85531 LAB SUPPLIES	29,845	29,570	37,000	35,000	40,000
53030053 85540 MISC OPERATING EQUIPMENT	—	—	8,000	500	8,000
53030053 85550 SAFETY MATERIALS	9,894	19,419	10,000	1,600	10,000
53030053 85580 580 PUBLIC EDU & OUTREACH	12,155	5,225	12,000	12,000	15,000
53030053 85580 581 ILLICIT DISCHARGE	27,821	51	10,000	500	10,000
53030053 85580 582 GENERAL PROGRAM DEV	—	—	60,000	10,000	60,000
53030053 85590 OTHER GENERAL SUPPLIES	459	159	1,000	500	1,000
TOTAL OPERATING EXPENSES	<u>129,139</u>	<u>107,296</u>	<u>322,000</u>	<u>121,300</u>	<u>332,000</u>
TOTAL WW ENVIRONMENTAL RESOURCES	<u>426,209</u>	<u>473,691</u>	<u>699,445</u>	<u>531,855</u>	<u>848,021</u>
CAPITAL EXPENDITURES					

OPERATING EXPENSES					

53030054 85207 53050 FLOW IMPROVEMENTS	—	237,136	3,430,000	450,000	8,765,000
53030054 85207 53553 WWTP BLDG IMPROV	92,699	143,329	—	—	—
53030054 85207 53554 BNR STUDY	1,994	—	—	—	—
53030054 85207 53559 PAVING IMPROV 2020	71,691	157,513	—	—	—
53030054 85213 CONTRACT SERVICES	98,670	63,769	—	5,400	55,000
53030054 85213 53003 SPRINKLER SYSTEM	—	—	—	—	—
53030054 85213 53004 ONLINE MONITORING	3,105	227	—	—	—
53030054 85213 53035 TRUCK WASH PAD	30,889	—	—	—	—
53030054 85213 53046 TANK BLOWERS 2017	—	—	—	—	—
53030054 85213 53051 UV SYSTEM UPGRADE	—	38,582	39,000	50,900	60,000
53030054 85213 53553 BLDG IMPROVEMENT	55,740	2,910,623	500,000	670,000	—
53030054 85213 53533 FINAL CLARIFIER NO 3	605,996	18,788	186,000	360,000	—
53030054 85213 53557 DIFFUSER REPLACEMENT	51,311	19,397	50,000	26,000	—
53030054 85213 53559 PAVING IMPROVE 2020	—	1,531,036	—	136,879	—
53030054 85213 53561 FACILITY SECURITY	—	—	50,000	50,000	50,000

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

WASTEWATER UTILITY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

53030054 85213 53563 GATE VALVE AT UV	—	1,033	—	—	—
53030054 85213 53564 PIPING FOR JBS FLOW	—	—	—	—	—
53030054 85213 53565 MICRO C DISTRIBUTION	—	—	—	—	—
53030054 85325 REPAIR & MAIN- MACH & EQUIP	35,071	—	—	—	—
TOTAL OPERATING EXPENSES	1,047,166	5,121,433	4,255,000	1,749,179	8,930,000
CAPITAL OUTLAY					

53030054 85615 MACHINERY AND EQUIPMENT	—	—	—	—	42,500
53030054 85625 VEHICLES	456,334	31,997	—	—	350,000
TOTAL CAPITAL OUTLAY	456,334	31,997	—	—	392,500
TOTAL CAPITAL EXPENDITURES	1,503,500	5,153,430	4,255,000	1,749,179	9,322,500
SANITARY SEWER CONSTRUCTION					

OPERATING EXPENSES					

53030055 85207 53560 CONSULTING SERVICES	61,739	166,587	—	6,649	—
53030055 85213 CONTRACT SERVICES	1,160	20,040	1,075,000	35,000	180,000
53030055 85213 53009 C/S-SEWER REHAB	728,970	294,590	—	400,000	—
53030055 85213 53017 C/S LIFT STATION #11	430,307	—	—	—	—
53030055 85213 53031 C/S-SEWER DISTRICT 53	—	37,500	—	—	—
53030055 85213 53033 CONTRACT SERVICES	—	24	—	—	—
53030055 85213 53038 CONTRACT SERVICES	132,389	137,202	5,370,000	4,500,000	2,300,000
53030055 85213 53052 CONTRACT SERVICES	—	—	—	63,000	—
53030055 85213 53528 C/S SEWER DIST #528	—	37,500	—	—	—
53030055 85213 53556 CONTRACT SERVICES	196,306	12,049	—	—	—
53030055 85213 53558 CONTRACT SERVICES	80,640	732	—	—	—
53030055 85213 53560 CONTRACT SERVICES	—	711,560	—	—	—
53030055 85213 53562 CONTRACT SERVICES	—	60,388	70,000	13,058	—
53030055 85213 53566 CONTRACT SERVICES	—	6,964	1,425,000	265,000	1,550,000
53030055 85207 53567 CONTRACT SERVICES	—	—	—	285,000	2,175,000
53030055 85207 53568 CONTRACT SERVICES	—	—	—	370,000	50,000
53030055 85207 53569 CONTRACT SERVICES	—	—	—	350,000	675,000
TOTAL OPERATING EXPENSES	1,631,511	1,485,136	7,940,000	6,287,707	6,930,000
TOTAL SANITARY SEWER CONSTRUCTION	1,631,511	1,485,136	7,940,000	6,287,707	6,930,000
TOTAL EXPENSES	14,474,294	21,678,617	24,776,562	20,215,821	29,932,742

City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Internal Services Fund

INTERNAL SERVICE SUMMARY

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	4,545,491	3,861,484	3,634,209	4,321,965	3,467,479
Revenue	10,815,825	12,299,562	11,840,140	11,832,140	12,014,590
Transfers In	—	—	—	—	—
Total Resources Available	<u>15,361,316</u>	<u>16,161,046</u>	<u>15,474,349</u>	<u>16,154,105</u>	<u>15,482,069</u>
Expenditures	11,499,832	11,839,081	12,718,102	12,686,626	13,760,938
Transfers Out	—	—	—	—	—
Total Requirements	<u>11,499,832</u>	<u>11,839,081</u>	<u>12,718,102</u>	<u>12,686,626</u>	<u>13,760,938</u>
Ending Cash Balance	<u>3,861,484</u>	<u>4,321,965</u>	<u>2,756,247</u>	<u>3,467,479</u>	<u>1,721,131</u>

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Fund Internal Service	Department Summary	Finance
Fund Type Information Technology	Supervisor Finance Director	605

Description

This fund provides for the operation of the Information Technology (IT) Division of the Finance Department. City-IT maintains the City Hall Windows network servers, City Hall telephone system, Utility Payment Center telephone system, wireless and fiber connections from the City Hall network to multiple remote sites. IT administers the Integrated Accounting software system for Financial/Payroll/Special Assessments, GIS System, Public Safety Spillman software, Advanced Utility Billing software, Mainsaver - Utility Work Order software, Laserfiche Document Management system as well as administration support for the network at the Public Library.

GITV's focus in 2020-2021 is to continue to move forward in finding more efficient, dynamic, and timely ways to reach citizens with a specific focus on engaging public safety and first responders with web-based communication tools that allow for immediate, remote broadcasting with critical information twenty-four hours a day.

Budget Narrative

A major focus of the Division in 2021-2022 is to continue hardware and software replacements/enhancements to enable users to become more efficient and productive using modernized, safe, secure technology.

The Disaster Recovery project and plan will continue to expand incorporating the City's critical functions and technology infrastructure at offsite locations. The division's revenue consists of cost recovery through interdepartmental charges for services.

Personnel

Title	2020	2021	2022	Net Change	2023
Audio Video Technician	1	1	1	0	1
Computer Operator	1	1	0	0	0
Computer Technician	3	3	4	-1	3
GIS Coordinator	1	1	1	0	1
IT Manager	1	1	1	0	1
System Technician	0	0	0	1	1
Totals:	7	7	7	0	7

INFORMATION TECHNOLOGY

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	240,507	203,285	104,233	169,333	192,064
Revenue	1,353,781	1,407,739	1,687,000	1,687,000	1,687,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>1,594,288</u>	<u>1,611,024</u>	<u>1,791,233</u>	<u>1,856,333</u>	<u>1,879,064</u>
Expenditures	1,391,003	1,441,691	1,715,794	1,664,269	1,839,299
Transfers Out	—	—	—	—	—
Total Requirements	<u>1,391,003</u>	<u>1,441,691</u>	<u>1,715,794</u>	<u>1,664,269</u>	<u>1,839,299</u>
Ending Cash Balance	<u>203,285</u>	<u>169,333</u>	<u>75,439</u>	<u>192,064</u>	<u>39,765</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

INFORMATION TECHNOLOGY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

INFORMATION TECHNOLOGY					

FEEES AND SERVICES					

60510001 74534 DATA PROCESSING SERVICES	1,308,264	1,369,116	1,647,000	1,647,000	1,647,000
TOTAL FEES AND SERVICES	<u>1,308,264</u>	<u>1,369,116</u>	<u>1,647,000</u>	<u>1,647,000</u>	<u>1,647,000</u>
OTHER REVENUE					

60510001 74787 INTEREST & DIVIDEND REVENUE	16,690	4,379	10,000	10,000	10,000
TOTAL OTHER REVENUE	<u>16,690</u>	<u>4,379</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL INFORMATION TECHNOLOGY	<u>1,324,954</u>	<u>1,373,495</u>	<u>1,657,000</u>	<u>1,657,000</u>	<u>1,657,000</u>
IT-PUBLIC INFORMATION					

GENERAL TAX REVENUE					

60544601 74040 CABLE TV FRANCHISE FEES	28,827	34,244	30,000	30,000	30,000
TOTAL GENERAL TAX REVENUE	<u>28,827</u>	<u>34,244</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
TOTAL IT-PUBLIC INFORMATION	<u>28,827</u>	<u>34,244</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
TOTAL REVENUES	<u>1,353,781</u>	<u>1,407,739</u>	<u>1,687,000</u>	<u>1,687,000</u>	<u>1,687,000</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

INFORMATION TECHNOLOGY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PERSONNEL SERVICES					

60510001 85105 SALARIES - REGULAR	482,585	493,686	539,562	474,981	483,180
60510001 85110 SALARIES - OVERTIME	2,689	3,620	3,000	7,556	—
60510001 85115 F.I.C.A. PAYROLL TAXES	35,041	35,978	41,276	33,361	36,963
60510001 85120 HEALTH INSURANCE	46,492	55,254	70,496	67,047	131,820
60510001 85125 LIFE INSURANCE	571	555	935	644	900
60510001 85130 DISABILITY INSURANCE	1,081	1,107	1,613	1,078	1,444
60510001 85145 PENSION CONTRIBUTION	29,117	30,431	33,060	29,291	29,502
60510001 85150 WORKERS COMPENSATION	111	115	324	169	290
60510001 85160 OTHER EMPLOYEE BENEFITS	284	284	300	230	—
60510001 85161 VEBA	3,340	5,709	3,645	40,307	3,510
TOTAL PERSONNEL SERVICES	<u>601,311</u>	<u>626,739</u>	<u>694,211</u>	<u>654,664</u>	<u>687,609</u>
OPERATING EXPENSES					

60510001 85207 CONSULTING SERVICES	52,901	54,342	54,590	54,590	58,957
60510001 85213 CONTRACT SERVICES	489,307	513,650	613,100	613,100	662,148
60510001 85241 COMPUTER SERVICES	9,864	10,708	13,750	13,750	14,850
60510001 85325 REPAIR & MAINT - MACH & EQU	15,933	16,400	47,000	47,000	50,760
60510001 85405 INSURANCE PREMIUMS	335	361	525	525	567
60510001 85410 TELEPHONE	14,282	14,282	14,620	14,620	15,790
60510001 85413 POSTAGE	94	97	500	500	540
60510001 85419 LEGAL NOTICE	—	—	500	500	540
60510001 85428 TRAVEL & TRAINING	1,459	1,009	6,500	6,500	7,020
60510001 85490 OTHER EXPENDITURES	—	1,339	1,000	1,000	1,080
60510001 85501 SOFTWARE & ACCESORIES	15,548	9,109	22,300	22,300	40,500
60510001 85505 OFFICE SUPPLIES	755	457	1,500	1,500	1,620
60510001 85506 OFFICE FORMS	1,046	1,465	2,000	2,000	2,160
60510001 85539 MISC OPERATING EQUIPMENT	23,357	35,023	33,000	33,000	35,640
60510001 85540 SMALL TOOLS & PARTS	8,934	11,080	12,000	12,000	38,000
60510001 85590 OTHER GENERAL SUPPLIES	1,646	1,508	1,000	1,000	1,080
TOTAL OPERATING EXPENSES	<u>635,461</u>	<u>670,830</u>	<u>823,885</u>	<u>823,885</u>	<u>931,252</u>
CAPITAL OUTLAY					

60510001 85615 MACHINERY AND EQUIPMENT	25,948	25,948	56,000	46,000	70,480
TOTAL CAPITAL OUTLAY	<u>25,948</u>	<u>25,948</u>	<u>56,000</u>	<u>46,000</u>	<u>70,480</u>
TOTAL INFORMATION TECHNOLOGY	<u>1,262,720</u>	<u>1,323,517</u>	<u>1,574,096</u>	<u>1,524,549</u>	<u>1,689,341</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

INFORMATION TECHNOLOGY	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
IT-PUBLIC INFORMATION					

PERSONNEL SERVICES					

60544601 85105 SALARIES - REGULAR	64,457	67,648	72,323	71,824	71,029
60544601 85110 SALARIES - OVERTIME	19	48	—	252	—
60544601 85115 F.I.C.A. PAYROLL TAXES	4,393	4,603	5,533	4,940	5,434
60544601 85120 HEALTH INSURANCE	10,699	13,684	16,076	15,211	21,337
60544601 85125 LIFE INSURANCE	102	105	156	146	150
60544601 85130 DISABILITY INSURANCE	172	187	217	192	213
60544601 85145 PENSION CONTRIBUTION	3,869	4,062	4,339	4,323	4,262
60544601 85150 WORKERS COMPENSATION	15	16	43	22	43
60544601 85161 VEBA	520	520	561	360	540
TOTAL PERSONNEL SERVICES	<u>84,246</u>	<u>90,873</u>	<u>99,248</u>	<u>97,270</u>	<u>103,008</u>
OPERATING EXPENSES					

60544601 85213 CONTRACT SERVICES	43,074	26,959	35,000	35,000	30,000
60544601 85325 R&M MACH & EQUIP	—	—	2,000	2,000	10,000
60544601 85490 OTHER EXPENDITURES	450	—	1,950	1,950	1,950
60544601 85505 OFFICE SUPPLIES	74	—	—	—	—
60544601 85540 SMALL TOOLS & PARTS	439	342	3,500	3,500	5,000
TOTAL OPERATING EXPENSES	<u>44,037</u>	<u>27,301</u>	<u>42,450</u>	<u>42,450</u>	<u>46,950</u>
TOTAL IT-PUBLIC INFORMATION	<u>128,283</u>	<u>118,174</u>	<u>141,698</u>	<u>139,720</u>	<u>149,958</u>
TOTAL EXPENSES	<u>1,391,003</u>	<u>1,441,691</u>	<u>1,715,794</u>	<u>1,664,269</u>	<u>1,839,299</u>

Fund Internal Service	Department Summary	Public Works
Fund Type Fleet Services	Supervisor Public Works Director	610

Description

This fund is established as an Internal Service fund for services provided to support all the departments of the City. The primary purpose is to repair production equipment that is needed to perform services and functions within each division, provide equipment repairs during emergencies (24/7), and repair security sensitive equipment (such as police vehicles).

The Division is responsible for purchasing parts and supplies to make repairs as well as purchasing and dispensing fuel for the City's fleet. Additionally, the Division operates a preventative maintenance program which provides routine oil changes, warranty checks, and other manufacturer recommended preventive maintenance tasks based on equipment use to maximize the life of each unit.

Budget Narrative

Personnel

Title	2020	2021	2022	Net Change	2023
Accounting Technician	0.1	0.1	0.1	0	0.1
Fleet Services Mechanic	3	3	3	0	3
Fleet Services Shop Foreman	1	1	1	0	1
Totals:	4.1	4.1	4.1	0	4.1

FLEET SERVICES

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	(21,597)	78,103	125,135	138,943	162,729
Revenue	1,096,780	1,300,287	1,383,700	1,375,700	1,558,150
Transfers In	—	—	—	—	—
Total Resources Available	<u>1,075,183</u>	<u>1,378,390</u>	<u>1,508,835</u>	<u>1,514,643</u>	<u>1,720,879</u>
Expenditures	997,080	1,239,447	1,331,865	1,351,914	1,485,561
Transfers Out	—	—	—	—	—
Total Requirements	<u>997,080</u>	<u>1,239,447</u>	<u>1,331,865</u>	<u>1,351,914</u>	<u>1,485,561</u>
Ending Cash Balance	<u>78,103</u>	<u>138,943</u>	<u>176,970</u>	<u>162,729</u>	<u>235,318</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

FLEET SERVICES	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

GENERAL TAX REVENUE					

61010001 74905 SALES TAX	2,797	2,653	4,000	5,000	5,750
TOTAL GENERAL TAX REVENUE	<u>2,797</u>	<u>2,653</u>	<u>4,000</u>	<u>5,000</u>	<u>5,750</u>
FEEES AND SERVICES					

61010001 74718 GASOLINE SALES	200,569	219,088	288,250	288,250	312,500
61010001 74721 DIESEL FUEL SALES	160,949	210,412	232,450	232,450	251,900
61010001 74727 REPAIR PARTS SALES	389,042	493,086	470,000	470,000	548,000
61010001 74730 LABOR	329,155	345,245	370,000	365,000	421,000
61010001 74732 TOWING CHARGES	7,403	18,816	8,500	8,500	8,500
TOTAL FEES AND SERVICES	<u>1,087,118</u>	<u>1,286,647</u>	<u>1,369,200</u>	<u>1,364,200</u>	<u>1,541,900</u>
OTHER REVENUE					

61010001 74787 INTEREST & DIVIDEND	543	493	500	500	500
61010001 74795 OTHER REVENUE	6,322	10,494	10,000	6,000	10,000
61010001 74799 CREDIT CARD REBATE	—	—	—	—	—
TOTAL OTHER REVENUE	<u>6,865</u>	<u>10,987</u>	<u>10,500</u>	<u>6,500</u>	<u>10,500</u>
TOTAL FLEET SERVICES	<u>1,096,780</u>	<u>1,300,287</u>	<u>1,383,700</u>	<u>1,375,700</u>	<u>1,558,150</u>
TOTAL REVENUES	<u>1,096,780</u>	<u>1,300,287</u>	<u>1,383,700</u>	<u>1,375,700</u>	<u>1,558,150</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

FLEET SERVICES	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PERSONNEL SERVICES					

61010001 85105 SALARIES - REGULAR	238,956	261,555	276,680	284,271	325,987
61010001 85110 SALARIES - OVERTIME	21,322	12,425	10,000	11,933	11,500
61010001 85115 F.I.C.A. PAYROLL	19,407	20,277	21,166	22,032	24,938
61010001 85120 HEALTH INSURANCE	21,648	33,782	36,406	40,614	56,174
61010001 85125 LIFE INSURANCE	358	405	641	547	737
61010001 85130 DISABILITY INSURANCE	622	724	830	759	978
61010001 85140 CLOTHING ALLOWANCE	1,887	2,064	1,900	2,000	2,185
61010001 85145 PENSION CONTRIBUTION	15,617	16,864	17,025	17,100	20,078
61010001 85150 WORKERS COMPENSATION	7,376	7,423	5,000	11,309	5,826
61010001 85160 OTHER EMPLOYEE BENEFITS	3,970	3,767	3,675	3,806	4,226
61010001 85161 VEBA	832	832	906	864	1,042
61010001 85165 UNEMPLOYMENT CONTRIBUTIO	—	—	1,929	1,929	2,218
TOTAL PERSONNEL SERVICES	<u>331,995</u>	<u>360,118</u>	<u>376,158</u>	<u>397,164</u>	<u>455,889</u>
OPERATING EXPENSES					

61010001 85213 CONTRACT SERVICES	43,802	93,906	80,000	80,000	80,000
61010001 85305 UTILITY SERVICES	6,666	6,431	6,500	6,500	7,020
61010001 85317 NATURAL GAS	680	783	3,000	2,500	3,240
61010001 85324 REPAIR & MAINT - BUILDING	11,185	12,652	10,000	10,000	15,000
61010001 85325 REPAIR & MAINT - MACH & EQU	6,696	3,202	5,000	5,000	5,400
61010001 85330 REPAIR & MAINT - OFF FURN &	80	—	1,000	1,000	1,080
61010001 85335 REPAIR & MAINT - VEHICLES	7,754	8,033	6,000	6,000	6,480
61010001 85350 SANITATION SERVICE	—	—	200	200	216
61010001 85401 GENERAL LIABILITY INSURANCE	1,323	1,425	1,500	2,000	2,160
61010001 85404 PROPERTY INSURANCE	397	427	500	550	594
61010001 85407 AUTOMOBILE INSURANCE	794	855	900	1,100	1,188
61010001 85410 TELEPHONE	704	713	1,000	1,000	1,080
61010001 85422 DUES & SUBSCRIPTIONS	1,500	—	—	—	—
61010001 85424 LICENSE & FEES	8,787	8,540	11,457	11,000	12,374
61010001 85428 TRAVEL & TRAINING	1,585	318	3,000	3,000	3,240
61010001 85447 MERCHANDISE MATERIAL EXP	232,194	297,090	290,000	290,000	333,500
61010001 85490 OTHER EXPENDITURES	3,192	4,910	3,500	3,500	3,780
61010001 85501 SOFTWARE & ACCESORIES	8,982	4,495	15,400	15,400	15,400
61010001 85505 OFFICE SUPPLIES	693	912	750	1,000	810
61010001 85515 GASOLINE	165,150	197,891	250,000	250,000	270,000
61010001 85520 DIESEL FUEL	133,590	176,591	205,000	205,000	221,400
61010001 85530 OIL SUPPLIES	25,957	34,076	32,000	32,000	34,560
61010001 85540 MISC OPERATING EQUIPMENT	—	3,472	3,000	3,000	3,240
61010001 85590 OTHER GENERAL SUPPLIES	376	1,304	2,000	2,000	2,160
61010001 85905 SALES TAX	2,998	2,645	4,000	5,000	5,750

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

FLEET SERVICES	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

TOTAL OPERATING EXPENSES	665,085	860,671	935,707	936,750	1,029,672
CAPITAL OUTLAY					

61010001 85612 BUILDING IMPROVEMENTS	—	18,658	20,000	18,000	—
TOTAL CAPITAL OUTLAY	—	18,658	20,000	18,000	—
TOTAL FLEET SERVICES	997,080	1,239,447	1,331,865	1,351,914	1,485,561
TOTAL EXPENSES	997,080	1,239,447	1,331,865	1,351,914	1,485,561

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Fund Internal Service	Department Summary	Finance
Fund Type General Insurance	Supervisor Finance Director	615

Description

The responsibility for risk management and insurance functions is overseen by the Finance and Human Resources Departments. The Finance Director has the authority to authorize expenditures. The primary task is to evaluate the risks for property, liability, automobile, worker’s compensation, unemployment, health insurance and other programs for all City operations. The goal of this division is to provide adequate coverage at the lowest responsive cost. This is a General Government fund. Each department is expected to budget for their own insurance costs. Enterprise activity costs for insurance premiums are reflected in their respective funds.

Budget Narrative

The City has a comprehensive risk management plan, whereby risk avoidance or acceptance is constantly reviewed. The intent is to recognize the potential to save money for the employer and reduce injuries for employees and citizens. EMC Insurance Company provides the current administration and reinsurance coverage for the City’s property, auto, worker’s comp. and liability coverage. We will continue the policy of a chargeback of claims to those departments that incur them. The goal is to promote better awareness of claim instances and related costs, and then institute remedial actions where needed. We will continue the Risk Management team effort in conjunction with EMC Insurance Company and Ryder Rosacker McCue and Huston. The City contracts with Blue Cross and Blue Shield of Nebraska to administer its health insurance benefit and Delta Dental of Nebraska for its dental insurance benefit.

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GENERAL INSURANCE

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	3,913,568	3,273,337	3,148,082	3,664,953	2,813,950
Revenue	8,306,998	9,539,953	8,719,440	8,719,440	8,719,440
Transfers In	—	—	—	—	—
Total Resources Available	<u>12,220,566</u>	<u>12,813,290</u>	<u>11,867,522</u>	<u>12,384,393</u>	<u>11,533,390</u>
Expenditures	8,947,229	9,148,337	9,570,443	9,570,443	10,336,078
Transfers Out	—	—	—	—	—
Total Requirements	<u>8,947,229</u>	<u>9,148,337</u>	<u>9,570,443</u>	<u>9,570,443</u>	<u>10,336,078</u>
Ending Cash Balance	<u>3,273,337</u>	<u>3,664,953</u>	<u>2,297,079</u>	<u>2,813,950</u>	<u>1,197,312</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
GENERAL INSURANCE					

GENERAL GOVERNMENT INSURANCE					

OTHER REVENUE					

61550020 74777 INSURANCE PROCEEDS	617,514	665,525	650,000	650,000	650,000
61550020 74787 INTEREST & DIVIDEND	13,099	522	500	500	500
TOTAL OTHER REVENUE	<u>630,613</u>	<u>666,047</u>	<u>650,500</u>	<u>650,500</u>	<u>650,500</u>
TOTAL GENERAL GOVERNMENT INSURANCE	<u>630,613</u>	<u>666,047</u>	<u>650,500</u>	<u>650,500</u>	<u>650,500</u>
WORKERS COMPENSATION PROGRAMS					

FEEES AND SERVICES					

61550021 74765 WORKMAN'S COMP PREMIUM	886,197	506,316	800,000	800,000	800,000
TOTAL FEES AND SERVICES	<u>886,197</u>	<u>506,316</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
OTHER REVENUE					

61550021 74787 INTEREST & DIVIDEND	6,477	39	40	40	40
TOTAL OTHER REVENUE	<u>6,477</u>	<u>39</u>	<u>40</u>	<u>40</u>	<u>40</u>
TOTAL WORKERS COMPENSATION PROGRAMS	<u>892,674</u>	<u>506,355</u>	<u>800,040</u>	<u>800,040</u>	<u>800,040</u>
HEALTH INSURANCE					

FEEES AND SERVICES					

61550023 74797 HEALTH INSURANCE PREMIUM	5,586,833	7,223,785	5,580,000	5,580,000	5,580,000
61550023 74910 COBRA HEALTH INSURANCE	24,030	35,026	25,000	25,000	25,000
TOTAL FEES AND SERVICES	<u>5,610,863</u>	<u>7,258,811</u>	<u>5,605,000</u>	<u>5,605,000</u>	<u>5,605,000</u>
OTHER REVENUE					

61550023 74773 CO-PAY HEALTH INSURANCE	1,124,527	1,092,719	1,650,000	1,650,000	1,650,000
61550023 74787 INTEREST & DIVIDEND	48,321	16,021	13,900	13,900	13,900
61550023 74795 OTHER REVENUE	—	—	—	—	—
TOTAL OTHER REVENUE	<u>1,172,848</u>	<u>1,108,740</u>	<u>1,663,900</u>	<u>1,663,900</u>	<u>1,663,900</u>
TOTAL HEALTH INSURANCE	<u>6,783,711</u>	<u>8,367,551</u>	<u>7,268,900</u>	<u>7,268,900</u>	<u>7,268,900</u>
TOTAL REVENUES	<u>8,306,998</u>	<u>9,539,953</u>	<u>8,719,440</u>	<u>8,719,440</u>	<u>8,719,440</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
GENERAL INSURANCE					

GENERAL GOVERNMENT INSURANCE					

OPERATING EXPENSES					

61550020 85213 CONTRACT SERVICES	26,269	4,886	—	—	—
61550020 85401 GENERAL LIABILITY INSURANCE	399,844	433,310	400,000	400,000	432,000
61550020 85404 PROPERTY INSURANCE	106,007	128,637	130,000	130,000	140,400
61550020 85407 AUTOMOBILE INSURANCE	96,209	106,310	96,443	96,443	104,158
61550020 85465 UNINSURED LOSS	4,994	35,972	26,000	26,000	28,080
TOTAL OPERATING EXPENSES	<u>633,323</u>	<u>709,115</u>	<u>652,443</u>	<u>652,443</u>	<u>704,638</u>
TOTAL GENERAL GOVERNMENT INSURANCE	<u>633,323</u>	<u>709,115</u>	<u>652,443</u>	<u>652,443</u>	<u>704,638</u>
WORKERS COMPENSATION PROGRAMS					

OPERATING EXPENSES					

61550021 85401 GENERAL LIABILITY INSURANCE	489,972	508,469	490,000	490,000	529,200
61550021 85424 LICENSE & FEES	103,967	125,010	120,000	120,000	129,600
61550021 85465 UNINSURED LOSS	674,660	748,360	750,000	750,000	810,000
TOTAL OPERATING EXPENSES	<u>1,268,599</u>	<u>1,381,839</u>	<u>1,360,000</u>	<u>1,360,000</u>	<u>1,468,800</u>
TOTAL WORKERS COMPENSATION PROGRAMS	<u>1,268,599</u>	<u>1,381,839</u>	<u>1,360,000</u>	<u>1,360,000</u>	<u>1,468,800</u>
HEALTH INSURANCE					

OPERATING EXPENSES					

61550023 85213 CONTRACT SERVICES	13,100	13,203	13,000	13,000	14,040
61550023 85221 ADMINISTRATIVE SERVICES	664,099	483,761	660,000	660,000	712,800
61550023 85300 CLAIMS HANDLING FEE	89,703	32,890	150,000	150,000	162,000
61550023 85402 STOP LOSS	71,191	—	935,000	935,000	1,009,800
61550023 85469 HOSPITALIZATION & MEDICAL	6,207,214	6,527,529	5,800,000	5,800,000	6,264,000
TOTAL OPERATING EXPENSES	<u>7,045,307</u>	<u>7,057,383</u>	<u>7,558,000</u>	<u>7,558,000</u>	<u>8,162,640</u>
TOTAL HEALTH INSURANCE	<u>7,045,307</u>	<u>7,057,383</u>	<u>7,558,000</u>	<u>7,558,000</u>	<u>8,162,640</u>
TOTAL EXPENSES	<u>8,947,229</u>	<u>9,148,337</u>	<u>9,570,443</u>	<u>9,570,443</u>	<u>10,336,078</u>

Fund Internal Service	Department Summary	Finance
Fund Type Equipment Replacement Revolving Fund	Supervisor Finance Director	620

Description

This fund was established to provide continuity of capital equipment replacement in the General Fund. The City currently does not have a capital equipment replacement policy therefore no contributions from General Fund exist. This fund does account for the 2006 interlocal agreement with Hall County for sharing costs of the new law enforcement center. Both the City and the County are required to pay \$25,000 annually to be used for equipment, furnishings and renovation to the law enforcement facility building. Contributions from the City and County started in fiscal year 2007-2008.

Budget Narrative

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EQUIPMENT RESERVE

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	413,014	306,760	256,760	348,737	298,737
Revenue	58,266	51,583	50,000	50,000	50,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>471,280</u>	<u>358,343</u>	<u>306,760</u>	<u>398,737</u>	<u>348,737</u>
Expenditures	164,520	9,606	100,000	100,000	100,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>164,520</u>	<u>9,606</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Ending Cash Balance	<u>306,760</u>	<u>348,737</u>	<u>206,760</u>	<u>298,737</u>	<u>248,737</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

EQUIPMENT RESERVE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

RESERVE-LAW ENFORCEMENT CENTER					

INTERGOVERNMENTAL					

62012302 74396 OTHER INTERGOVERNMENTAL	50,000	50,000	50,000	50,000	50,000
TOTAL INTERGOVERNMENTAL	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>

TOTAL RESERVE-LAW ENFORCEMENT CENTER	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>

EQUIPMENT RESERVE					

OTHER REVENUE					

62050001 74787 INTEREST & DIVIDEND REVENUE	8,266	1,583	—	—	—
62050001 74799 CREDIT CARD REBATE	—	—	—	—	—
TOTAL OTHER REVENUE	<u>8,266</u>	<u>1,583</u>	<u>—</u>	<u>—</u>	<u>—</u>

TOTAL EQUIPMENT RESERVE	<u>8,266</u>	<u>1,583</u>	<u>—</u>	<u>—</u>	<u>—</u>

TOTAL REVENUES	<u><u>58,266</u></u>	<u><u>51,583</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>

DRAFT

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

EQUIPMENT RESERVE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

RESERVE-LAW ENFORCEMENT CENTER					

INTERGOVERNMENTAL					

62012302 85612 BUILDING IMPROVEMENTS	164,520	9,606	100,000	100,000	100,000
TOTAL CAPITAL OUTLAY	164,520	9,606	100,000	100,000	100,000

TOTAL RESERVE-LAW ENFORCEMENT CENTER	164,520	9,606	100,000	100,000	100,000

TOTAL EXPENSES	164,520	9,606	100,000	100,000	100,000
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City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Agency Fund

AGENCY FUND SUMMARY

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	354,762	102,392	158,212	139,245	140,065
Revenue	1,725,675	1,905,344	2,030,320	2,030,320	2,030,320
Transfers In	—	—	—	—	—
Total Resources Available	<u>2,080,437</u>	<u>2,007,736</u>	<u>2,188,532</u>	<u>2,169,565</u>	<u>2,170,385</u>
Expenditures	1,978,045	1,868,491	2,029,500	2,029,500	2,029,500
Transfers Out	—	—	—	—	—
Total Requirements	<u>1,978,045</u>	<u>1,868,491</u>	<u>2,029,500</u>	<u>2,029,500</u>	<u>2,029,500</u>
Ending Cash Balance	<u>102,392</u>	<u>139,245</u>	<u>159,032</u>	<u>140,065</u>	<u>140,885</u>

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Fund Agency	Department Summary	Finance
Fund Type Employee Plans	Supervisor Finance Director	715

Description

This Fund is for voluntary employee contributions to the Cafeteria Plan and to the City’s Health Savings Account 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.

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CAFETERIA/HSA PLAN

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	5,000	5,000	5,000	40,445	40,445
Revenue	1,493,403	1,595,778	1,700,000	1,700,000	1,700,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>1,498,403</u>	<u>1,600,778</u>	<u>1,705,000</u>	<u>1,740,445</u>	<u>1,740,445</u>
Expenditures	1,493,403	1,560,333	1,700,000	1,700,000	1,700,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>1,493,403</u>	<u>1,560,333</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,700,000</u>
Ending Cash Balance	<u>5,000</u>	<u>40,445</u>	<u>5,000</u>	<u>40,445</u>	<u>40,445</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

CAFETERIA PLAN	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER REVENUE					

71551401 74926 EMPLOYEE WITHHOLDING	1,493,403	1,595,778	1,700,000	1,700,000	1,700,000
TOTAL OTHER REVENUE	<u>1,493,403</u>	<u>1,595,778</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,700,000</u>

TOTAL CAFETERIA PLAN	<u>1,493,403</u>	<u>1,595,778</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,700,000</u>

TOTAL REVENUES	<u><u>1,493,403</u></u>	<u><u>1,595,778</u></u>	<u><u>1,700,000</u></u>	<u><u>1,700,000</u></u>	<u><u>1,700,000</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

CAFETERIA PLAN	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PERSONNEL SERVICES					

71551401 85296 EMPLOYEE REIMBURSEMENT	1,493,403	1,560,333	1,700,000	1,700,000	1,700,000
TOTAL OTHER REVENUE	1,493,403	1,560,333	1,700,000	1,700,000	1,700,000

TOTAL CAFETERIA PLAN	1,493,403	1,560,333	1,700,000	1,700,000	1,700,000

TOTAL EXPENSES	1,493,403	1,560,333	1,700,000	1,700,000	1,700,000
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Fund Agency	Department Summary	Finance
Fund Type Other Agencies	Supervisor Finance Director	725

Description

This fund accounts for the parking, tobacco, and liquor fees collected for the Grand Island Public Schools, the lodging tax collected by local hotels and motels for Fonner Park and the Central Nebraska Drug and Safe Streets Task Force, formerly the Tri-City Task Force, activities. The Central Nebraska Drug and Safe Streets Task Force 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.

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OTHER AGENCIES
School Fees, Tri-City Task Force, & PACE

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Forecast</u>	2023 <u>Budget</u>
Beginning Cash Balance	249,442	14,403	14,403	13,068	13,068
Revenue	46,921	52,972	154,500	154,500	154,500
Transfers In	—	—	—	—	—
Total Resources Available	<u>296,363</u>	<u>67,375</u>	<u>168,903</u>	<u>167,568</u>	<u>167,568</u>
Expenditures	281,960	54,307	154,500	154,500	154,500
Transfers Out	—	—	—	—	—
Total Requirements	<u>281,960</u>	<u>54,307</u>	<u>154,500</u>	<u>154,500</u>	<u>154,500</u>
Ending Cash Balance	<u>14,403</u>	<u>13,068</u>	<u>14,403</u>	<u>13,068</u>	<u>13,068</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

OTHER AGENCIES	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PACE					

OTHER REVENUE					

725440003 74795 OTHER REVENUE	—	—	100,000	100,000	100,000
TOTAL OTHER REVENUE	—	—	100,000	100,000	100,000

TOTAL PACE	—	—	100,000	100,000	100,000

SCHOOL FEES					

INTERGOVERNMENTAL					

72551426 74373 PARKING TICKETS-SCHOOL	10,260	20,979	18,000	18,000	18,000
72551426 74374 TOBACCO LICENSES-SCHOO	915	930	1,500	1,500	1,500
72551426 74375 LIQUOR LICENSE-SCHOOL	32,188	31,063	35,000	35,000	35,000
TOTAL INTERGOVERNMENTAL	43,363	52,972	54,500	54,500	54,500

TOTAL SCHOOL FEES	43,363	52,972	54,500	54,500	54,500

TRI CITY TASK FORCE					

OTHER REVENUE					

72551429 74787 INTEREST & DIVIDEND	3,558	—	—	—	—
72551429 74795 OTHER REVENUE	—	—	—	—	—
TOTAL OTHER REVENUE	3,558	—	—	—	—

TOTAL TRI CITY TASK FORCE	3,558	—	—	—	—

TOTAL REVENUES	46,921	52,972	154,500	154,500	154,500

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

OTHER AGENCIES	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

PACE					

OTHER EXPENDITURES					

725440003 85490 OTHER EXPENDITURES	—	—	100,000	100,000	100,000
TOTAL OTHER EXPENDITURES	—	—	100,000	100,000	100,000

TOTAL PACE	—	—	100,000	100,000	100,000

SCHOOL FEES					

OPERATING EXPENSES					

72551426 85456 PARKING TICKET-SCHOOL	9,015	21,414	18,000	18,000	18,000
72551426 85457 TOBACCO LICENSE-SCHOOL	915	930	1,500	1,500	1,500
72551426 85458 LIQUOR LICENSE-SCHOOL	31,500	31,963	35,000	35,000	35,000
TOTAL OPERATING EXPENSES	41,430	54,307	54,500	54,500	54,500

TOTAL SCHOOL FEES	41,430	54,307	54,500	54,500	54,500

TRI CITY TASK FORCE					

OPERATING EXPENSES					

72551429 85590 DRUG SUPPLIES	240,530	—	—	—	—
TOTAL OPERATING EXPENSES	240,530	—	—	—	—

TOTAL TRI CITY TASK FORCE	240,530	—	—	—	—

TOTAL EXPENSES	281,960	54,307	154,500	154,500	154,500

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

Description

This fund started in fiscal year 2004 and is used to account for the collection of Business Improvement District assessments and their remittance to the various Districts. The finances for the districts are accounted for by the City's Finance Department as an outside agency for a nominal fee.

Budget Narrative

Two Business Improvement Districts were reorganized in 2017 and one was reorganized for 2019. Fonner Park Business Improvement District runs along South Locust Street between Fonner Park Road and Stolley Park Road. It was reorganized in perpetuity in 2017. South Locust Business Improvement District runs along South Locust Street between Stolley Park Road to Highway 34. It was reorganized in perpetuity in 2017. The Railside Business Improvement District was created in 2019 to replace the Downtown Business Improvement District. The Railside BID was reorganized in perpetuity. The Fonner Park and South Locust BID's assess individual property based upon front footage while the Railside BID assesses property based upon the individual property value divided by the total district assessed property value. Owner-Occupied residential property can be assessed at 70% of the assessed valuation.

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BUSINESS IMPROVEMENT DISTRICT ASSESSMENTS

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	100,320	82,989	138,809	85,732	86,552
Revenue	185,351	256,594	175,820	175,820	175,820
Transfers In	—	—	—	—	—
Total Resources Available	<u>285,671</u>	<u>339,583</u>	<u>314,629</u>	<u>261,552</u>	<u>262,372</u>
Expenditures	202,682	253,851	175,000	175,000	175,000
Transfers Out	—	—	—	—	—
Total Requirements	<u>202,682</u>	<u>253,851</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
Ending Cash Balance	<u>82,989</u>	<u>85,732</u>	<u>139,629</u>	<u>86,552</u>	<u>87,372</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

BID ASSESSMENTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

SOUTH LOCUST BID					

OTHER REVENUE					

72611201 74787 INTEREST & DIVIDEND	2,295	2,197	450	450	450
TOTAL OTHER REVENUE	<u>2,295</u>	<u>2,197</u>	<u>450</u>	<u>450</u>	<u>450</u>
SPECIAL ASSESMENTS					

72611201 74140 BUSINESS DISTRICT #7 REV	61,869	80,619	40,000	40,000	40,000
TOTAL SPECIAL ASSESMENTS	<u>61,869</u>	<u>80,619</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
TOTAL SOUTH LOCUST BID	<u>64,164</u>	<u>82,816</u>	<u>40,450</u>	<u>40,450</u>	<u>40,450</u>
FONNER PARK BID					

OTHER REVENUE					

72611301 74787 INTEREST & DIVIDEND	372	2,552	70	70	70
TOTAL OTHER REVENUE	<u>372</u>	<u>2,552</u>	<u>70</u>	<u>70</u>	<u>70</u>
SPECIAL ASSESMENTS					

72611301 74140 BUSINESS DISTRICT #4 REV	698	55,503	15,000	15,000	15,000
TOTAL SPECIAL ASSESMENTS	<u>698</u>	<u>55,503</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
TOTAL FONNER PARK BID	<u>1,070</u>	<u>58,055</u>	<u>15,070</u>	<u>15,070</u>	<u>15,070</u>
RAILSIDE BID					

OTHER REVENUE					

72611401 74787 INTEREST & DIVIDEND	1,773	3,196	300	300	300
TOTAL OTHER REVENUE	<u>1,773</u>	<u>3,196</u>	<u>300</u>	<u>300</u>	<u>300</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

BID ASSESSMENTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

SPECIAL ASSESSMENTS					

72611401 74140 BUSINESS DISTRICT #8 REV	118,344	112,527	120,000	120,000	120,000
TOTAL SPECIAL ASSESSMENTS	118,344	112,527	120,000	120,000	120,000

TOTAL RAILSIDE BID	120,117	115,723	120,300	120,300	120,300

TOTAL REVENUES	185,351	256,594	175,820	175,820	175,820
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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

BID ASSESSMENTS	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

SOUTH LOCUST BID					

OPERATING EXPENSES					

72611201 85490 OTHER EXPENDITURES	73,686	82,432	40,000	40,000	40,000
TOTAL OPERATING EXPENSES	<u>73,686</u>	<u>82,432</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>

TOTAL SOUTH LOCUST BID	<u>73,686</u>	<u>82,432</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>

FONNER PARK BID					

OPERATING EXPENSES					

72611301 85490 OTHER EXPENDITURES	8,016	56,786	15,000	15,000	15,000
TOTAL OPERATING EXPENSES	<u>8,016</u>	<u>56,786</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

TOTAL FONNER PARK BID	<u>8,016</u>	<u>56,786</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

RAILSIDE BID					

OPERATING EXPENSES					

72611401 85490 OTHER EXPENDITURES	120,980	114,633	120,000	120,000	120,000
TOTAL OPERATING EXPENSES	<u>120,980</u>	<u>114,633</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>

TOTAL RAILSIDE BID	<u>120,980</u>	<u>114,633</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>

TOTAL EXPENSES	<u>202,682</u>	<u>253,851</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>

City of Grand Island 2022-2023

Annual Budget and Program of Municipal Services

Pension & Trust Fund

Fund Pension Trust	Department Summary	Finance
Fund Type Employee Pension Reserve	Supervisor Finance Director	825

Description

At the August 15, 2013 Special Meeting, Council voted to combine all three employee pension reserve funds into one fund. In the 2015-2016 fiscal year, Funds 800, 805 and 810 combined to form the new Employee Pension Reserve Fund 825.

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EMPLOYEE PENSION RESERVE

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Forecast</u>	<u>2023</u> <u>Budget</u>
Beginning Cash Balance	4,576,415	4,710,218	4,683,570	5,925,539	5,898,891
Revenue	1,358,501	1,922,209	1,000,000	1,000,000	1,000,000
Transfers In	—	—	—	—	—
Total Resources Available	<u>5,934,916</u>	<u>6,632,427</u>	<u>5,683,570</u>	<u>6,925,539</u>	<u>6,898,891</u>
Expenditures	1,224,698	706,888	1,026,648	1,026,648	1,026,648
Transfers Out	—	—	—	—	—
Total Requirements	<u>1,224,698</u>	<u>706,888</u>	<u>1,026,648</u>	<u>1,026,648</u>	<u>1,026,648</u>
Ending Cash Balance	<u>4,710,218</u>	<u>5,925,539</u>	<u>4,656,922</u>	<u>5,898,891</u>	<u>5,872,243</u>

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CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

EMPLOYEE PENSION RESERVE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET
----- FIRE RESERVE -----					
----- OTHER REVENUE -----					
82551403 74787 INTEREST & DIVIDEND	1,358,501	1,922,209	1,000,000	1,000,000	1,000,000
TOTAL OTHER REVENUE	<u>1,358,501</u>	<u>1,922,209</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL FIRE RESERVE	<u>1,358,501</u>	<u>1,922,209</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL REVENUES	<u><u>1,358,501</u></u>	<u><u>1,922,209</u></u>	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>

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CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

EMPLOYEE PENSION RESERVE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

POLICE-FIRE RETIREES PRIOR 84					

PERSONNEL SERVICES					

82551401 85105 SALARIES - REGULAR	107,983	101,647	101,648	101,648	101,648
82551401 85146 POLICE PENSION	—	—	—	—	—
TOTAL PERSONNEL SERVICES	<u>107,983</u>	<u>101,647</u>	<u>101,648</u>	<u>101,648</u>	<u>101,648</u>
TOTAL POLICE-FIRE RETIREES PRIOR 84	<u>107,983</u>	<u>101,647</u>	<u>101,648</u>	<u>101,648</u>	<u>101,648</u>
POLICE RESERVE					

PERSONNEL SERVICES					

82551402 85480 UNALLOCATED RESERVE CONTR	—	—	420,000	420,000	420,000
TOTAL PERSONNEL SERVICES	—	—	<u>420,000</u>	<u>420,000</u>	<u>420,000</u>
OPERATING EXPENSES					

82551402 85213 CONTRACT SERVICES	71,773	46,739	—	—	—
TOTAL OPERATING EXPENSES	<u>71,773</u>	<u>46,739</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL POLICE RESERVE	<u>71,773</u>	<u>46,739</u>	<u>420,000</u>	<u>420,000</u>	<u>420,000</u>
FIRE RESERVE					

PERSONNEL SERVICES					

82551403 85480 UNALLOCATED RESERVE CONTR	—	—	500,000	500,000	500,000
TOTAL PERSONNEL SERVICES	—	—	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
OPERATING EXPENSES					

82551403 85213 CONTRACT SERVICES	3,773	3,739	5,000	5,000	5,000
TOTAL OPERATING EXPENSES	<u>3,773</u>	<u>3,739</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

EMPLOYEE PENSION RESERVE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 FORECAST	2023 BUDGET

OTHER FINANCING USES					

82551403 85704 LOSS ON INVESTMENTS	1,041,169	554,763	—	—	—
TOTAL OTHER FINANCING USES	1,041,169	554,763	—	—	—

TOTAL FIRE RESERVE	1,044,942	558,502	505,000	505,000	505,000

TOTAL EXPENSES	1,224,698	706,888	1,026,648	1,026,648	1,026,648
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