

ANNUAL BUDGET

**Adopted August 30, 2022
October 1, 2022 - September 30, 2023**

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



GRAND ISLAND

150

1872-2022

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



Budget Overview

October 1, 2022

Taxpayers and Residents of Grand Island:

It is an honor and privilege for City Administration to present the fiscal year (FY) 2023 budgets for the City of Grand Island as developed and approved by the City Council. It was the intent of the Management Team to prepare an efficient and effective budget that follows the policy directions of the Mayor and City Council. Our city has not been immune to the global economic impacts of the COVID-19 health pandemic, inflation, and supply line challenges. However, thanks to smart planning during previous years we have been able to mitigate many of those impacts, keep fees low for our taxpayers and residents, and still maintain healthy fund balances for unforeseen circumstances. A great deal of prioritizing, analysis, and scrutinizing has gone into preparation of the FY2023 budget in order to assure that expenditures will bring about the best return on the investment of public funds while meeting the highest standards in the delivery of services to our City's residents.

The Budget document is the single most important document used by the Mayor, City Council, residents, and taxpayers. The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.

Overall, the FY2023 budget appropriation is 8.8% or \$20,435,226 higher than the FY2022 adopted budget. The difference is mainly due to increase costs from inflation, delayed capital purchases from FY2022 (supply chain issues), and appropriation of American Rescue Plan funds of \$4,546,940 for potential project(s).

The General Fund, which receives tax dollars raised through the City's taxing authority, is where residents and taxpayers typically focus most of their attention, and as a result, most of the budget documents focus on that Fund. ***A substantial amount of increases in General Fund spending focused on Public Safety specifically the retention of current officers and the recruitment of new officers.***

- A new three-year contract with the Fraternal Order of Police (FOP) including increase in wage and benefits, uniform allowances, specialty pays, and most importantly Retention Incentives. The forecasted three-year investment in our Police Officers is \$3,035,022.
- The Police Department added two Police Officer Apprentices (one full-time and two part-time) to start a pipeline for future officers.
- In addition, four Part-Time Airport Police Officers will help keep patrol officers in the field instead at the airport.

- The Fire/Ambulance Department will increase their staff by three. In combination with the three Firefighters/EMT/Paramedics that were approved in the FY2022 budget, a third 24/7 ambulance could be in service by the end of FY2023. The Ambulance service in the meantime will be using a third ambulance for peak times until that transition.
- Emergency Management (911) is increasing their staff with two additional Public Safety Dispatchers.

General Fund revenues projections are 11.38% or \$4.7m higher than FY22 Adopted Budget. Personnel Services increased by 8.6% or \$2.9m. Operating Expenses increased by 72.7% or \$5.2m. This includes appropriating \$4.5m American Rescue Plan funds that are unallocated at this time. Otherwise Operating Expenses increased by 9.7% or \$700,000.

Property Taxes

The 2022 property valuations for the City of Grand Island increased over 2021 by \$194,988,808 or 5%. The City and Community Redevelopment Authority tax ask for FY2023 is \$12,960,137, a \$350,000 increase. The following is a breakdown of mill levies for City General and CRA property tax request.

| Entity | 2022 Mill Levy | 2023 Proposed Mill Levy |
|--|----------------|-------------------------|
| City General Property Tax Levy | 0.3236 | 0.3195 |
| City General Property Tax Levy for CRA | 0.0205 | 0.0197 |
| Total General Property Tax Levy | 0.3441 | 0.3392 |

Fiscal Summary

The total FY2022 Budget is \$273,245,385. Following is a summary of the budget for each of the fund groups contained in the 2022-23 budget:

| Funds | Expenditures | Transfers Out | Total Appropriation |
|---------------------|---------------|---------------|---------------------|
| General | \$48,570,603 | \$2,905,000 | \$51,475,603 |
| Permanent Funds | \$5,000 | | \$5,000 |
| Special Revenue | \$33,902,638 | \$9,980,550 | \$43,883,188 |
| Debt Service | \$380,249 | | \$380,249 |
| Capital Projects | \$955,000 | | \$955,000 |
| Special Assessments | | \$150,936 | \$150,936 |
| Capital Equipment | \$3,905,441 | | \$3,905,441 |
| Enterprise Fund | \$146,669,242 | | \$146,669,242 |
| Internal Service | \$13,760,938 | | \$13,760,938 |

| | | | |
|---------------|----------------------|---------------------|----------------------|
| Agency | \$2,029,500 | | \$2,029,500 |
| Pension | \$1,026,648 | | \$1,026,648 |
| CRA | \$9,003,640 | | \$9,003,640 |
| Totals | \$260,208,899 | \$13,036,486 | \$273,245,385 |

Cash Balance

It is extremely important to maintain cash balances in the City Budget to assure cash flow strength, promote prudent spending, and to have adequate reserves for emergencies. Projections of the ending cash balance for the General fund is \$26,675,340 that is \$5,420,114 less than the beginning balance. This would be attributed to the spending all American Rescue Plan funds during the year.

Other FTE Additions

- Adding 0.20 FTE to Administrative Assistant Part Time in the Building Department.
- Parks and Recreation is adding a Parks Maintenance Worker.
- Planning Department is adding 0.38 FTE for a Planner. This is part of a rebalance of expenses between the General Fund and Utilities. The cost to the General Fund is split 50% with Hall County.
- Reclassification of an Engineer in Public Works to an Engineer 1 or 2 or Senior for a cost of \$10,076.
- Library is adding three FTE's including a Librarian, 1.25 FTE Part time Library Assistant I's, 0.25 FTE Part time Library Page, and 0.50 FTE Part time Summer Workers.
- Finance Department is adding one FTE Risk Manager placeholder. Finance, Administration, and Human Resource will conduct a study as to the need of a Risk Manager. The budget includes three months of budget authority but the hiring of the Risk Manager will be presented to City Council before moving forward.
- The Streets Division is reclassing two Senior Maintenance Workers to Senior Equipment Operators.
- Solid Waste is adding an Office Manager and reclassing the Accounting Technician position to a Solid Waste Division Clerk.
- The Utility Department decreased their FTE's by 0.38 (Planner costs moved to General Fund). Water Department is adding one FTE Water Maintenance Worker.
- Waste Water Operations is reclassing an Accounting Technician to Administrative Assistant, Engineer to Engineer I or II or Senior, Engineer Technician to Engineer Technician I or II or Senior, and adding one FTE FOG (Fats, Oils, and Grease) Program Manager.

Acknowledgments

Past City Mayors, City Administrators, Councils, and staff have carefully implemented financial policies and budgets that prepared the City for financial circumstances such as the present. This was not because of luck. Our ability to weather the current economic turmoil is due to Administrations and City Councils recognizing the importance of general fund reserves, and their approval of policies and budgets that allowed the City to save and grow cash reserves until needed.

In particular, I would like to thank our Finance Director, Patrick Brown, for the dedication and heavy lifting that he and his staff put into the budget process. Mr. Brown and his staff, did an outstanding job in developing and researching revenue models, communicating budget development to stakeholders, and making efficient use of City Council's time. Finance Director Brown, Assistant Finance Director Brian Schultz, and the rest of the Finance Department are commended for their efforts and the results achieved despite the ever-changing financial environment during the budget process. City Department Directors were an integral part of this budget process, for without their efforts and cooperation the budget would fail in its essential function of providing proper and sufficient resources for accomplishment of their departments' missions. They, too, are commended for their hard work and their conservative and pragmatic approach to creating their budgets.

Finally, thank you Mayor Steele and Members of the City Council for your policy direction and support. Working together, another successful year will be accomplished on behalf of the residents and taxpayers of Grand Island.

Respectfully Submitted,
City of Grand Island

Jerry Janulewicz
City Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Grand Island
Nebraska**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Grand Island, Nebraska**, for its Annual Budget for the fiscal year beginning **October 01, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



ANNUAL BUDGET

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Grand Island Mayor and City Council

Roger Steele, Mayor
2405 Santa Fe Circle
Grand Island, NE 68801

(308) 385-5444 Ext. 140

(308) 381-1946 (home)

mayorsteele@grand-island.com



Term Expires 2022

Ward One

Vaughn Minton
4220 West Capital Avenue
Grand Island, NE 68803
(308) 384-7613 (home)
councilminton@grand-island.com



Term Expires 2024

Ward One

Michelle Fitzke
1508 Independence Ave
Grand Island, NE 68803
(308) 379-0991 (cell)
councilfitzke@grand-island.com



Ward Two

Maggie Mendoza
4240 Turnberry Cir
Grand Island, NE 68803
(402) 984-4640 (cell)
councilmendoza@grand-island.com



Ward Two

Mark Stelk
3117 Brentwood Drive
Grand Island, NE 68803
(308) 381-1170 (work)
councilstelk@grand-island.com



Ward Three

Jason Conley
914 S. Cherry Street
Grand Island, NE 68801
(308) 383-6661 (cell)
councilconley@grand-island.com



Ward Three

Bethany Guzinski
819 S Stuhr Rd
Grand Island, NE 68801
(308) 381-4565 (home)
councilguzinski@grand-island.com



Ward Four

Mitchell Nickerson
811 West 9th Street
Grand Island, NE 68801
(308) 382-5489 (home)
councilnickerson@grand-island.com



Ward Four

Mike Paulick
307 East 20th Street
Grand Island, NE 68801
(308) 381-0233 (home)
councilpaulick@grand-island.com



Ward Five

Justin Scott
3108 Kennedy Circle
Grand Island, NE 68803
(308) 383-4221 (cell)
councilscott@grand-island.com



Ward Five

Chuck Haase
3024 Colonial Lane
Grand Island, NE 68803
(308) 384-3264 (home)
councilhaase@grand-island.com



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

Laura McAloon - City Attorney

Chad Nabity - Planning Director

City of Grand Island

2022-2023

Annual Budget and Program of Municipal Services

Introductory Section



| Day | Start Date | Action Item | End Date |
|------------|-------------------|--|-----------------|
| Monday | April 11, 2022 | Send fee schedules to department directors for review | April 22, 2022 |
| Monday | May 9, 2022 | Departments submit budgets Define assumptions and input data into OpenGov. Revenue, personnel, operations and maintenance, capital outlay and FTE requests along with department description and budget narrative updates. | May 20, 2022 |
| Monday | June 6, 2022 | Meet with department directors regarding proposed budgets | July 1, 2022 |
| Friday | July 1, 2022 | BID and Parking Spreadsheets plug and play ready for budget figures | July 1, 2022 |
| Tuesday | July 12, 2022 | City Council Meeting | July 12, 2022 |
| Friday | July 15, 2022 | Business Improvement District budgets submitted | July 15, 2022 |
| Tuesday | July 19, 2022 | City Council Study Session Overall Budget Discussion including General Fund (Discuss changes from FY22) Enterprise Fund Presentations (505, 520, 525, 530). Presentation of 1 and 6 Year Street Improvement and CIP Parks Projects Presentation & Land Option (211, 220) Capital Equipment Presentation (410) FTE Discussions Publish draft proposed budget book (Council) | July 19, 2022 |
| Tuesday | July 26, 2022 | City Council Meeting Approve Business Improvement District budgets and set Board of Equalization date for August 30, 2022 (Council) FY 2022-2023 Fee Schedule | July 26, 2022 |
| Friday | July 29, 2022 | Publish BOE meeting (1) (internal) | July 29, 2022 |
| Friday | August 5, 2022 | Publish BOE meeting (2) (internal) | August 5, 2022 |
| Friday | August 12, 2022 | Publish BOE meeting (3) (internal) | August 12, 2022 |
| Tuesday | August 16, 2022 | Study Session JackRabbit Run Golf Course Budget presentation Library Presentation CRA Budget Presentation General Budget Discussion | August 16, 2022 |
| Friday | August 19, 2022 | Property Tax Valuations due from Hall County Assessor (internal) | August 19, 2022 |
| Tuesday | August 23, 2022 | City Council Meeting | August 23, 2022 |

| Day | Start Date | Action Item | End Date |
|----------------|---------------------------|--|---------------------------|
| | | Salary Ordinance | |
| Friday | August 26, 2022 | Send budget publication to newspaper (internal) Send Property Tax request publication to newspaper (internal) | August 26, 2022 |
| Tuesday | August 30, 2022 | Special City Council Meeting - 7:00pm City General Budget Hearing - only agenda item Public hearing on City general property, Parking District #2 (Ramp), and CRA tax requests. City Council Meeting - Following Special City Council Meeting Board of Equalization for Business Improvement Districts Ordinance approving BID's Ordinance approving FY 2022-2023 City Budget. Resolution approving general property, Parking District #2 (Ramp), and CRA tax requests. | August 30, 2022 |
| Friday | September 9, 2022 | Complete state budget form (internal) | September 9, 2022 |
| Friday | September 30, 2022 | State budget filing - electronic filing (internal) | September 20, 2022 |
| Friday | October 7, 2022 | Final budget distribution | October 7, 2022 |

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.

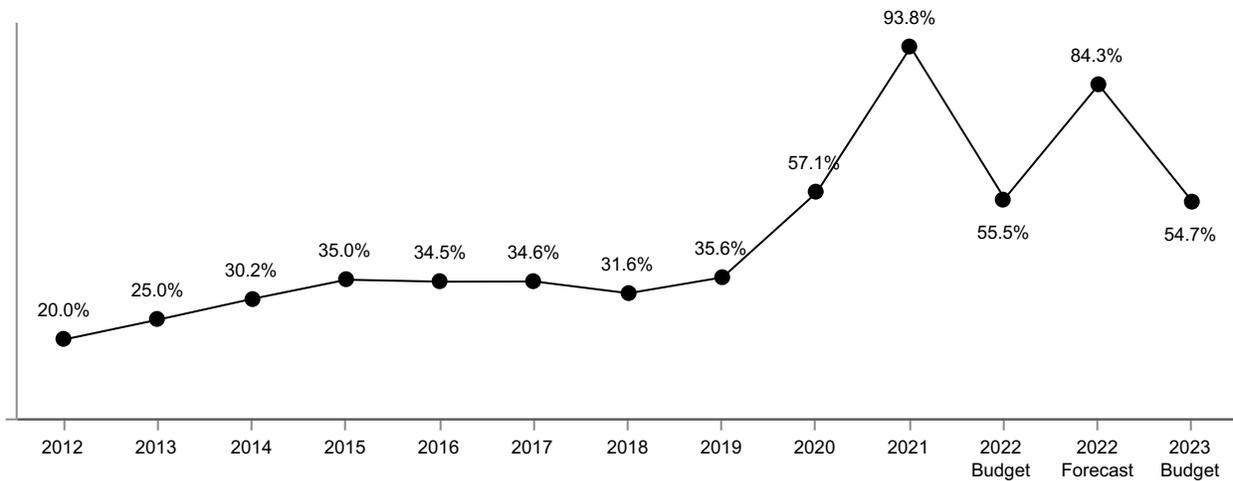
Agency Fund – Agency Funds are used to account for assets held by the City in a purely custodial capacity.

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.

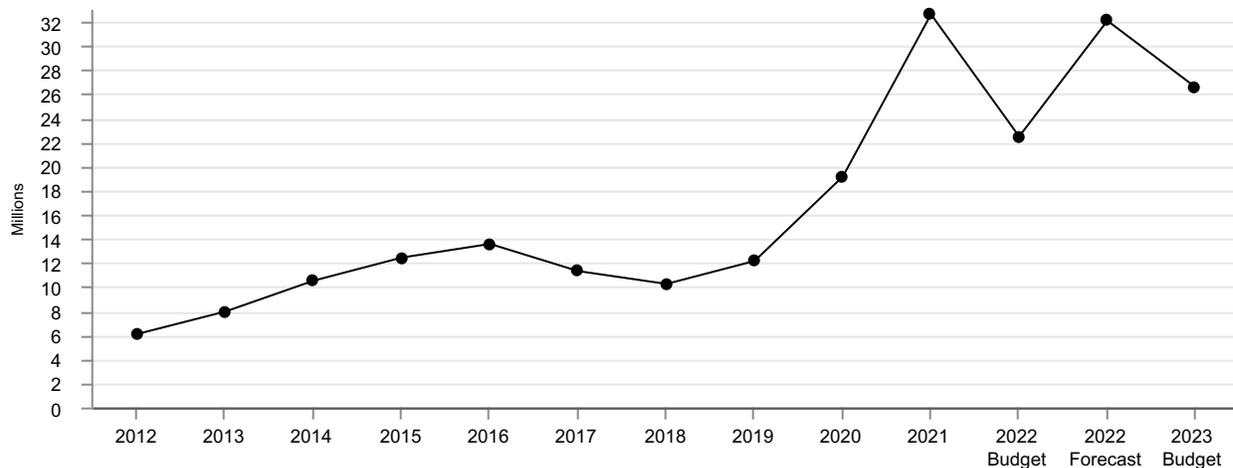
General Fund Cash Balance

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 \$26,575,340 or 54.7% 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

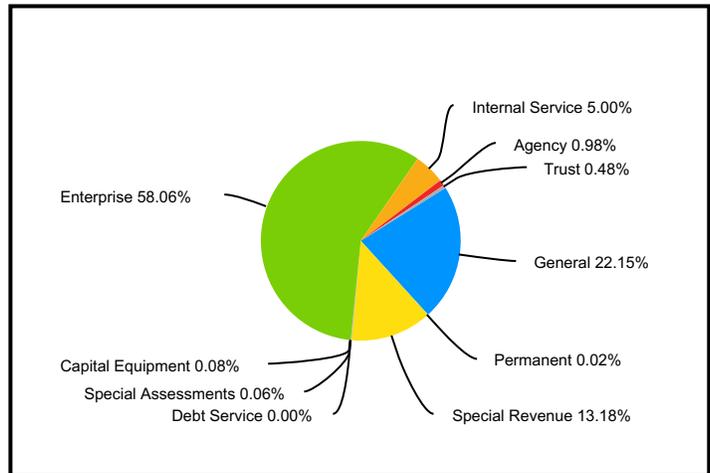


Revenues

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.

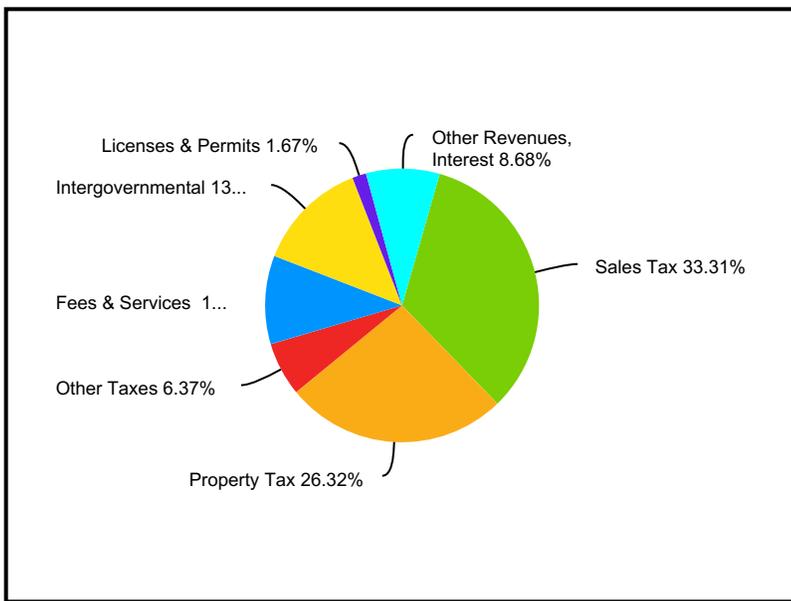
Revenue by Fund:

The pie chart to the right shows the total revenue allocation by each fund. The table below shows that the total revenue is \$207,322,218 before transfers and bond proceeds. Enterprise Funds, along with the General Fund are home to 80.20% 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 | \$ 45,915,489 | \$ 140,000 | \$ 46,055,489 | \$ 41,348,944 | 11.38% |
| Permanent | \$ 35,500 | \$ — | \$ 35,500 | \$ 35,500 | 0.00% |
| Special Revenue | \$ 27,323,364 | \$ 9,030,550 | \$ 36,353,914 | \$ 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 | \$ 2,346,000 | \$ 2,514,500 | \$ 2,202,500 | 14.17% |
| Enterprise | \$ 120,361,455 | \$ — | \$ 120,361,455 | \$ 116,288,364 | 3.50% |
| Internal Service | \$ 10,364,590 | \$ — | \$ 10,364,590 | \$ 11,840,140 | -12.46% |
| 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 | \$ 207,322,218 | \$ 13,136,486 | \$ 220,458,704 | \$ 211,144,021 | 4.41% |

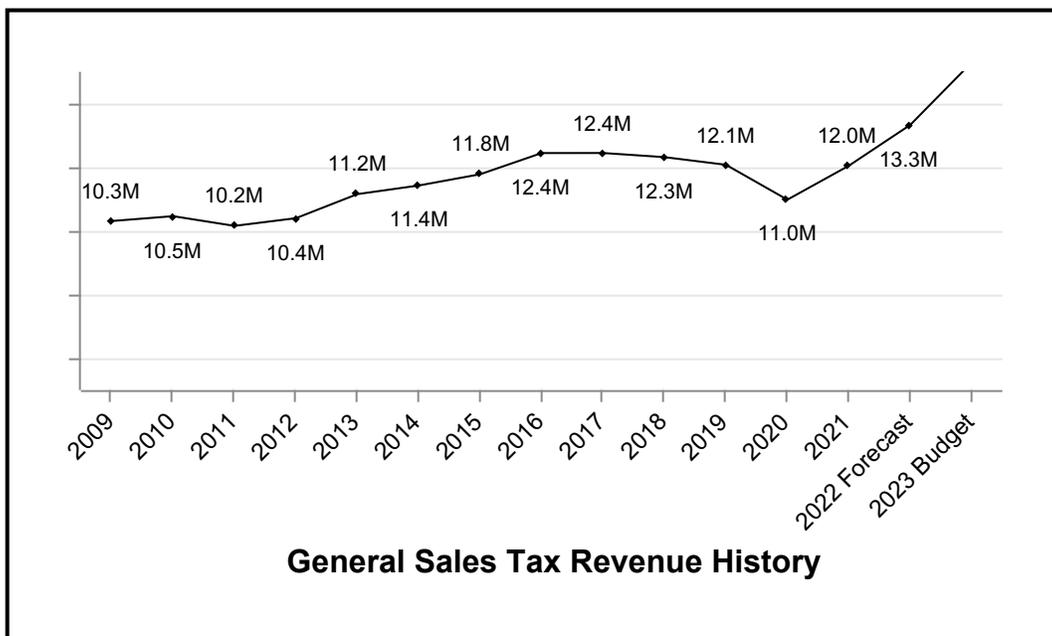
General Fund: Revenues



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.

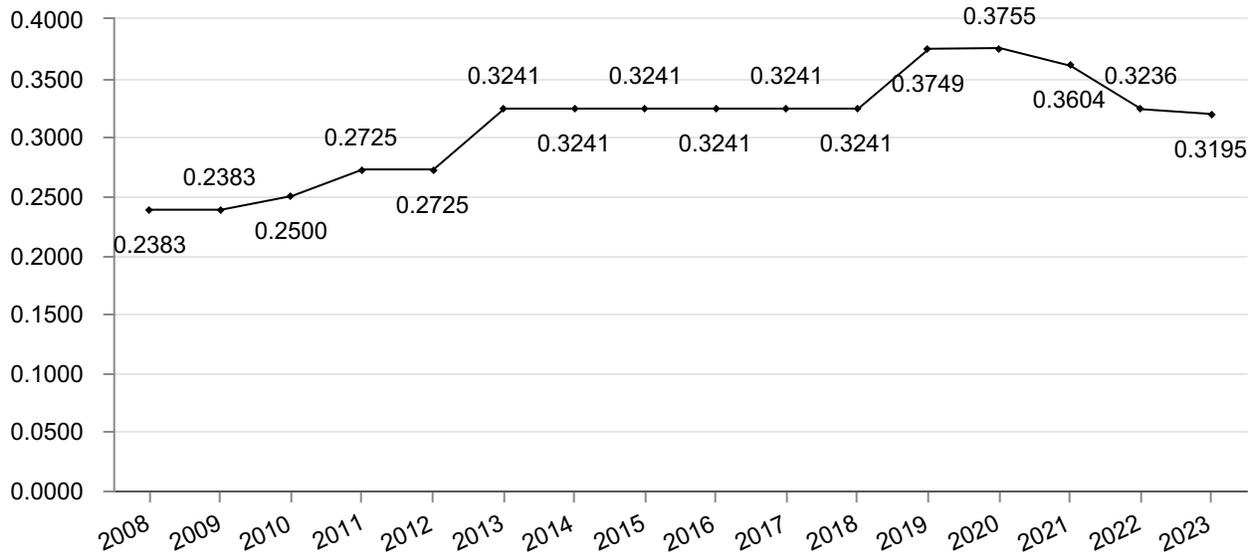
| | 2023 Budget |
|---------------------------|----------------------|
| Sales Tax | \$ 15,294,386 |
| Property Tax | \$ 12,086,673 |
| Other Taxes | \$ 2,922,523 |
| Fees & Services | \$ 4,800,458 |
| Intergovernmental | \$ 6,060,709 |
| Licenses & Permits | \$ 765,000 |
| Other Revenues, Interest | \$ 3,985,740 |
| Total City Revenue | \$ 45,915,489 |



Property Tax Revenues

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 .3195. A citizen can expect to pay **\$319.50** in City taxes on a \$100,000 home at the current **.3195** levy.

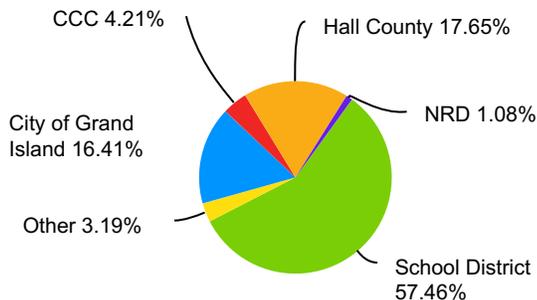
Property Tax Levy history:



The budgeted Mill Levy of .3195 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 | 0.269500 |
| Interlocals | 0.050000 |
| 2022-2023 Total | 0.319500 |

Total property tax revenue is budgeted to stay flat due to a lower levy approval. This is the fourth year in a row that the City has lowered the levy. Valuations increased from \$3,626,392,825 in 2022 to \$3,821,381,633 an increase of \$194,988,808 or 5.4%. 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 2022/2023 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)

Community Profile

Grand Island is fortunate to have experienced a robust population growth within the last 10 years and weathered the recession better than many communities in the nation. Having exceeded a population of 50,000, Grand Island's growth upgraded its status to a metropolitan statistical area (MSA), joining the ranks of fellow Nebraska MSAs, Omaha and Lincoln.

Population

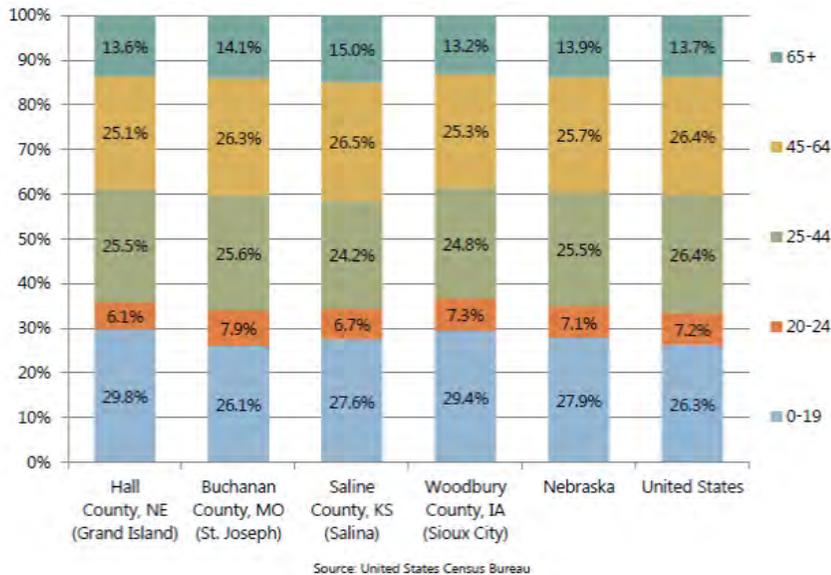
Grand Island has a population of 53,131 and a labor market population of 43,000.

Hall County added nearly 4,400 jobs between 2003 and 2013, with employment actually expanding by 3.6% between 2008 and 2013, a five-year period that corresponds with the national recession and subsequent recovery.

Age

The median age in Grand Island is 34.7 years, compared to the national median of 37.5 years.

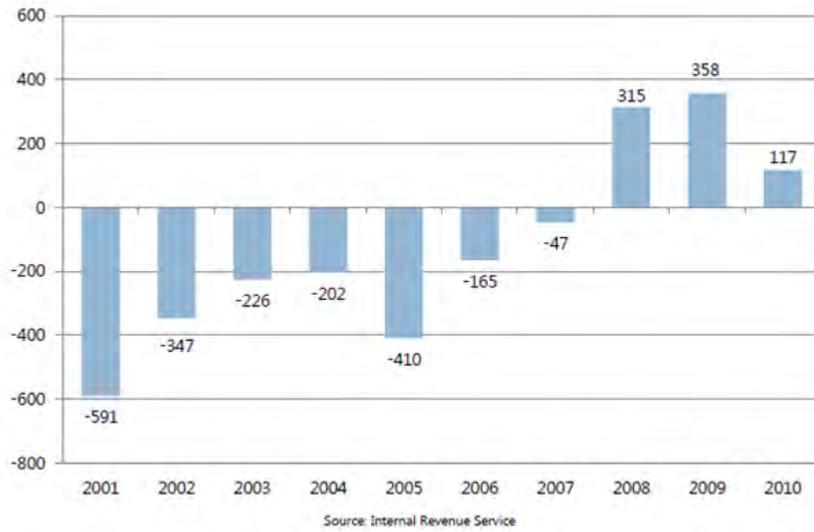
The "19 and under" age group experienced the largest increase in population in the last decade, and is expected to continue to grow at a rate of 5.2%. This means Grand Island is full of young people ready to enter the workforce.



Race / Ethnicity

As the population in Hall County has grown, so too has its diversity. Ethnic minorities currently makeup 29.3% of the population in Hall County.

Net Migration



Income

According to the 2020 U.S. Census Bureau, Grand Island's median household income is \$57,104. This is an approximate increase of \$12,000 of household income since the 2010 Census.

2023 Budget Summary

| | Beginning Balance | Revenue | Transfers In | Transfers Out | Appropriation | Ending Balance |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund | 32,095,454 | 45,915,489 | 140,000 | 3,005,000 | 48,570,603 | 26,575,340 |
| Permanent Funds | 1,095,077 | 35,500 | — | — | 5,000 | 1,125,577 |
| Special Revenue Funds | 22,072,196 | 27,323,364 | 9,030,550 | 9,980,550 | 33,902,638 | 14,542,922 |
| 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 | 2,127,832 | 168,500 | 2,346,000 | — | 3,905,441 | 736,891 |
| Total General Government | 60,893,312 | 73,565,853 | 13,136,486 | 13,136,486 | 87,718,931 | 46,740,234 |

| | | | | | | |
|--------------------------|-------------------|--------------------|----------|----------|--------------------|-------------------|
| Enterprise Fund | 91,831,188 | 120,361,455 | — | — | 146,669,242 | 65,523,401 |
| Internal Service Fund | 4,127,479 | 10,364,590 | — | — | 13,760,938 | 731,131 |
| Total Proprietary | 95,958,667 | 130,726,045 | — | — | 160,430,180 | 66,254,532 |

| | | | | | | |
|------------------------|------------------|------------------|----------|----------|------------------|------------------|
| 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 | 162,890,935 | 207,322,218 | 13,136,486 | 13,136,486 | 251,205,259 | 119,007,894 |
|------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|--------------------|

2022 Forecast Summary

| | Beginning Balance | Revenue | Transfers In | Transfers Out | Appropriation | Ending Balance |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund | 32,623,870 | 43,684,397 | 115,000 | 6,258,940 | 38,068,873 | 32,095,454 |
| Permanent Funds | 1,064,577 | 35,500 | — | — | 5,000 | 1,095,077 |
| Special Revenue Funds | 30,055,806 | 27,462,272 | 8,291,500 | 10,786,154 | 32,951,228 | 22,072,196 |
| 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 | — | 2,534,332 | 2,127,832 |
| Total General Government | 69,301,202 | 71,473,669 | 12,648,436 | 17,195,376 | 75,334,619 | 60,893,312 |

| | | | | | | |
|--------------------------|-------------------|--------------------|------------------|----------|--------------------|-------------------|
| Enterprise Fund | 93,257,540 | 115,875,974 | 4,546,940 | — | 121,849,266 | 91,831,188 |
| Internal Service Fund | 4,321,965 | 12,492,140 | — | — | 12,686,626 | 4,127,479 |
| Total Proprietary | 97,579,505 | 128,368,114 | 4,546,940 | — | 134,535,892 | 95,958,667 |

| | | | | | | |
|------------------------|------------------|------------------|----------|----------|------------------|------------------|
| 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 | 202,872,103 | 17,195,376 | 17,195,376 | 212,926,659 | 162,890,935 |
|------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|--------------------|

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 |
|------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|--------------------|

2021 Actual Summary

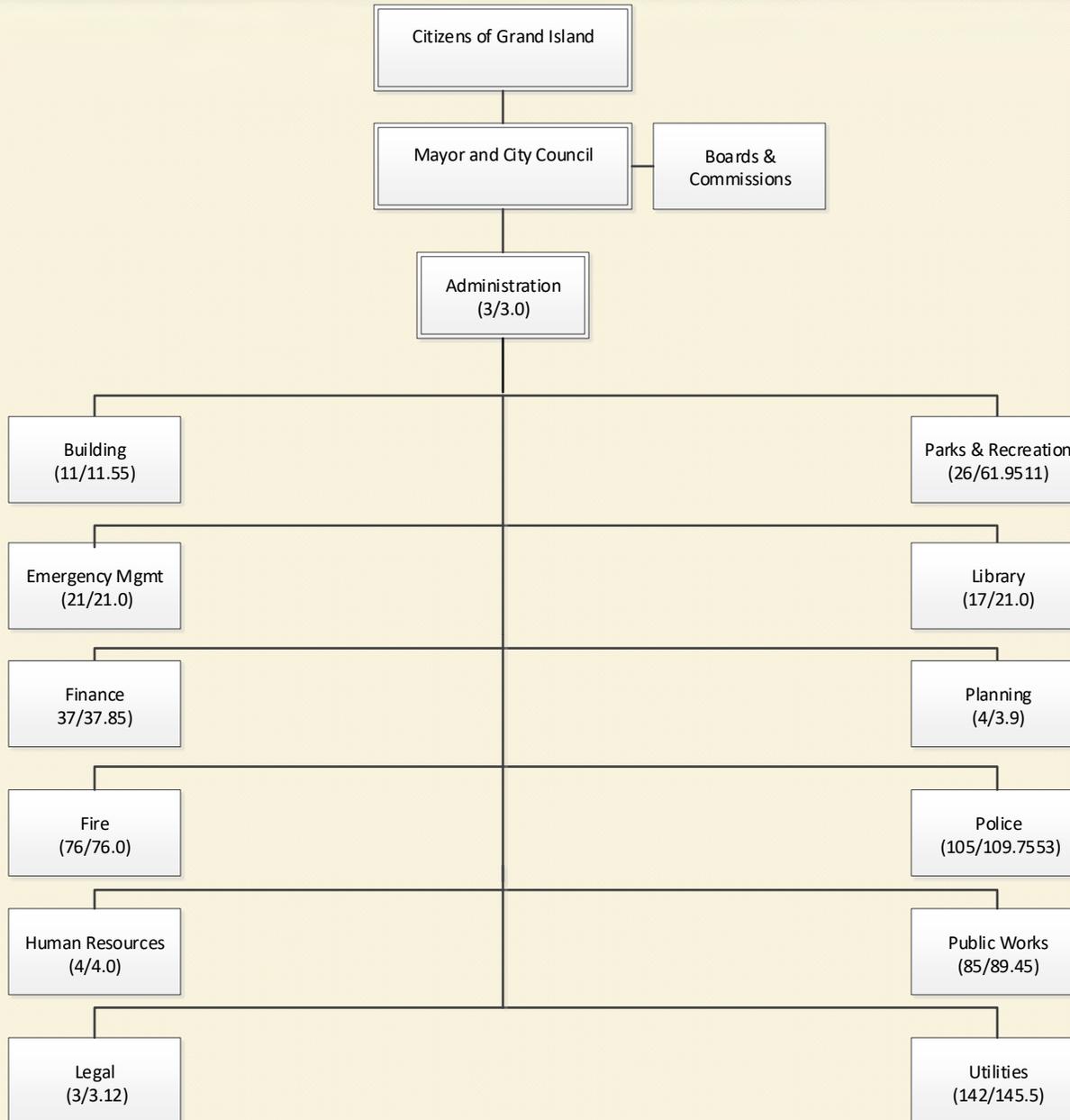
| | Beginning Balance | Revenue | Transfers In | Transfers Out | Appropriation | Ending Balance |
|---------------------------------|--------------------|--------------------|------------------|------------------|--------------------|--------------------|
| General Fund | 19,163,271 | 49,636,008 | 100,000 | 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 | 0.60 | 29.8500 | 29 |
| 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 | 0.7200 | 41.9700 | 41 |
| Building Inspection | 9.3500 | 9.3500 | 9.3500 | 0.20 | 9.5500 | 9 |
| Fire Services | 70.0000 | 70.0000 | 73.0000 | 3.00 | 76.0000 | 76 |
| Police Services | 104.9553 | 105.9553 | 106.7553 | 3.00 | 109.7553 | 105 |
| Emergency Management | 16.2500 | 16.2500 | 17.0000 | 2.00 | 19.0000 | 19 |
| PUBLIC SAFETY TOTALS | 200.5553 | 201.5553 | 206.1053 | 8.2 | 214.3053 | 209 |
| 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 | 0.15 | 26.7011 | 3 |
| 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 | 4.5300 | 85.8511 | 46 |
| GENERAL FUND TOTALS | 341.8783 | 337.3783 | 337.4283 | 13.4500 | 350.8764 | 304 |
| 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 | 34.0000 | 1.00 | 35.0000 | 33 |
| Water Utility | 11.5000 | 11.5000 | 11.5000 | 1.00 | 12.5000 | 12 |
| Electric Utility | 132.3800 | 132.3800 | 132.3800 | 0.62 | 133.0000 | 130 |
| Solid Waste | 13.4500 | 14.4500 | 14.7000 | 1.00 | 15.7000 | 14 |
| ENTERPRISE TOTALS | 190.3300 | 191.3300 | 192.5800 | 3.6200 | 196.2000 | 189 |
| 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 | 571.0083 | 17.0700 | 588.0764 | 534 |



FT/FTE
(534/588.0764)

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 | 32,095,454 |
| <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 | 1,720,819 |
| Other | 31,050,476 | 40,910,332 | 32,159,971 | 34,689,437 | 36,213,018 |
| Total Revenue | <u>39,031,028</u> | <u>49,636,008</u> | <u>41,228,944</u> | <u>43,684,397</u> | <u>45,915,489</u> |
| Transfers In | 35,000 | 100,000 | 120,000 | 115,000 | 140,000 |
| Subtotal | <u>39,066,028</u> | <u>49,736,008</u> | <u>41,348,944</u> | <u>43,799,397</u> | <u>46,055,489</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>76,423,267</u></u> | <u><u>78,150,943</u></u> |
| <u>Disbursements</u> | | | | | |
| General Government | 3,733,116 | 3,898,849 | 4,858,952 | 4,458,366 | 5,364,455 |
| Public Safety | 21,024,806 | 22,046,070 | 25,239,415 | 23,659,354 | 27,407,862 |
| 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 | 7,805,741 |
| 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>48,570,603</u> |
| Transfers Out | 1,294,000 | 1,495,000 | 9,002,226 | 6,258,940 | 3,005,000 |
| Total Requirements | <u>34,880,098</u> | <u>36,275,409</u> | <u>49,511,086</u> | <u>44,327,813</u> | <u>51,575,603</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>32,095,454</u></u> | <u><u>26,575,340</u></u> |
| Restricted Cash | — | — | 1,500,000 | — | — |
| Unrestricted Cash | <u>19,163,271</u> | <u>32,623,870</u> | <u>20,986,951</u> | <u>32,095,454</u> | <u>26,575,340</u> |
| | <u><u>19,163,271</u></u> | <u><u>32,623,870</u></u> | <u><u>22,486,951</u></u> | <u><u>32,095,454</u></u> | <u><u>26,575,340</u></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>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 | 800,000 |
| 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>3,005,000</u> |

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> |

General Fund Revenue Detail

| | 2020 | 2021 | 2022 | 2022 | 2023 |
|--|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Forecast | 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 | — |
| SUMMER PROGRAM REVENUE | — | — | — | — | 24,700 |
| 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 PARK | — | 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 |

General Fund Revenue Detail

| | 2020 | 2021 | 2022 | 2022 | 2023 |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Forecast | Budget |
| ADMISSIONS - WATER PARK | 77 | 197,320 | 180,500 | 200,000 | 200,000 |
| 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>756,315</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> |

General Fund Revenue Detail

| | 2020 | 2021 | 2022 | 2022 | 2023 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Budget | Forecast | Budget |
| TOTAL ENVIRONMENT AND LEISURE | 1,564,185 | 1,536,782 | 1,615,505 | 1,646,809 | 1,720,819 |
| 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 | 253,056 | 150,861 | 290,613 | 200,000 | 200,000 |
| TELEPHONE FRANCHISE | 41,427 | 37,842 | 50,869 | 55,000 | 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 | 25,182 | 28,671 | 32,000 | 36,000 | 36,000 |
| ADMIN CHARGE - PLANNING | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| ADMIN CHARGE - LANDFILL | 21,987 | 21,258 | 24,000 | 24,000 | 68,983 |
| ADMIN CHARGE FOR SERV - ELEC | 1,129,129 | 1,089,485 | 1,096,227 | 1,096,227 | — |
| ADMIN CHARGE FOR SERV-WATER | 109,723 | 117,817 | 104,130 | 104,130 | — |
| ADMIN CHARGE FOR SERV-SEWER | 262,282 | 408,524 | 279,864 | 279,864 | 298,114 |
| COPY 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 | 533,208 | 213,882 | 180,000 | 180,000 | 180,000 |
| OTHER REVENUE | 3,104 | 8,143,736 | 22,500 | 22,500 | 22,500 |
| CREDIT CARD REBATE | — | 178,845 | 95,000 | — | — |
| SALES TAX | 30,067 | 56,044 | 68,000 | 68,000 | 68,000 |
| | 31,050,476 | 40,910,332 | 32,159,971 | 34,689,437 | 36,213,018 |
| Total General Fund Revenues | 39,031,028 | 49,636,008 | 41,228,944 | 43,684,397 | 45,915,489 |

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 | 2,862,968 |
| 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>5,364,455</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 | 9,797,263 |
| 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>27,407,862</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 | 596,700 |
| 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 | 125,000 |
| | <u>6,032,195</u> | <u>6,156,475</u> | <u>7,309,136</u> | <u>7,065,391</u> | <u>7,805,741</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>48,570,603</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 | 2,729,517 | 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>2,862,968</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 | 4,559,115 | 85.0% |
| Operating Expenses | 553,015 | 497,726 | 667,333 | 613,984 | 805,340 | 15.0% |
| 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>5,364,455</u> | <u>100.0%</u> |

General Fund Appropriation Detail

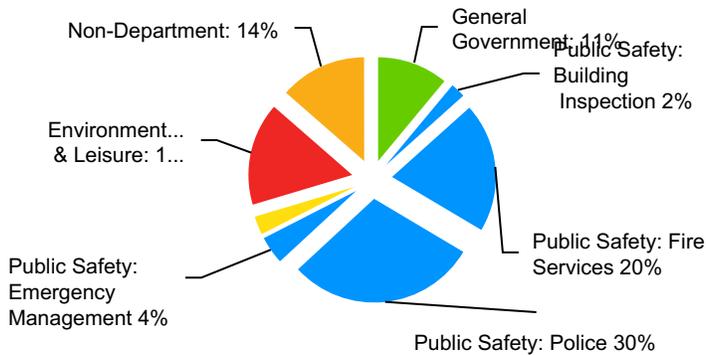
| | 2020 Actual | 2021 Actual | 2022 Budget | 2022 Forecast | 2023 Budget | % |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
| Public Safety | | | | | | |
| 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 | 77.0 % |
| EMS - Personnel Services | 1,071,436 | 1,286,650 | 1,319,851 | 1,409,677 | 1,392,137 | 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 | 4.2 % |
| 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>9,797,263</u> | <u>85.8 %</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 | 24,986,569 | 91.2 % |
| Operating Expenses | 1,795,471 | 1,827,210 | 2,150,373 | 2,249,915 | 2,421,293 | 8.8 % |
| 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>27,407,862</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

| Environment & Leisure | 2020 Actual | 2021 Actual | 2022 Budget | 2022 Forecast | 2023 Budget | % |
|---|------------------|------------------|------------------|------------------|------------------|----------------|
| 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 | 407,538 | 68.3 % |
| Operating Expenses | 115,390 | 97,733 | 165,518 | 163,033 | 189,162 | 31.7 % |
| Total Recreation | 379,324 | 397,524 | 538,978 | 514,175 | 596,700 | 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 | 125,000 | 100.0 % |
| Total Jackrabbit Run Golf Course | 723,231 | 291,736 | 100,000 | 100,000 | 125,000 | 100.0 % |

General Fund Appropriation Detail

| | 2020 Actual | 2021 Actual | 2022 Budget | 2022 Forecast | 2023 Budget | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| ENVIRONMENT & LEISURE | | | | | | |
| Personnel Services | 4,278,202 | 4,500,079 | 5,089,669 | 4,856,338 | 5,555,442 | 71.2 % |
| Operating Expenses | 1,753,993 | 1,656,396 | 2,219,467 | 2,209,053 | 2,250,299 | 28.8 % |
| Capital Outlay | — | — | — | — | — | 0.0 % |
| TOTAL ENVIRONMENT & LEISURE | 6,032,195 | 6,156,475 | 7,309,136 | 7,065,391 | 7,805,741 | 100.0 % |
| Non-Department | | | | | | |
| 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 % |
| Total General Fund Appropriation | | | | | | |
| Personnel Services | 27,609,680 | 29,077,940 | 33,363,390 | 31,113,097 | 36,232,636 | 74.6 % |
| Operating Expenses | 5,976,418 | 5,702,469 | 7,145,470 | 6,955,776 | 12,337,967 | 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 | 48,570,603 | 100.0 % |



| | |
|----------------------------|-------------------|
| General Government: | 5,364,455 |
| Public Safety: | 27,407,862 |
| Public Works: | 1,406,210 |
| Environment & Leisure: | 7,805,741 |
| Non-Department: | 6,586,335 |
| Total General Fund: | 48,570,603 |

General Government



This section of the budget highlights the support divisions for the General Fund including Administration, Mayor, Legislative, City Clerk, Finance, Legal, City Hall, and Human Resources.

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

Description

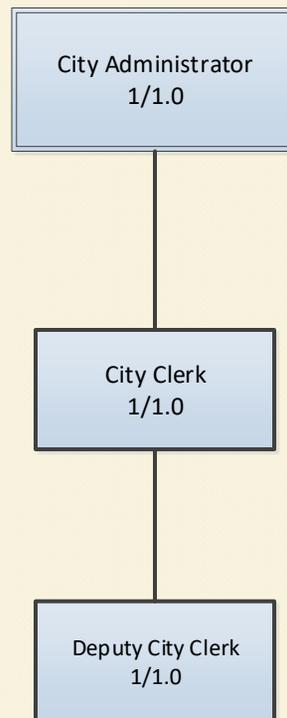
The City Administrator provides for the day-to-day administration of all functions of City Government. The City Administrator serves as the Chief Operating Officer of the City and is charged with the responsibility of implementing the key results and priorities established by the Mayor and City Council. 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.

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 | — | — | — | — |
| ===== | | | | | |

| | | |
|---|-----------------------------|-----------------------|
| Fund General | Department Summary | Mayor's Office |
| Fund Type General Government | Supervisor Mayor | 11203 |

Description

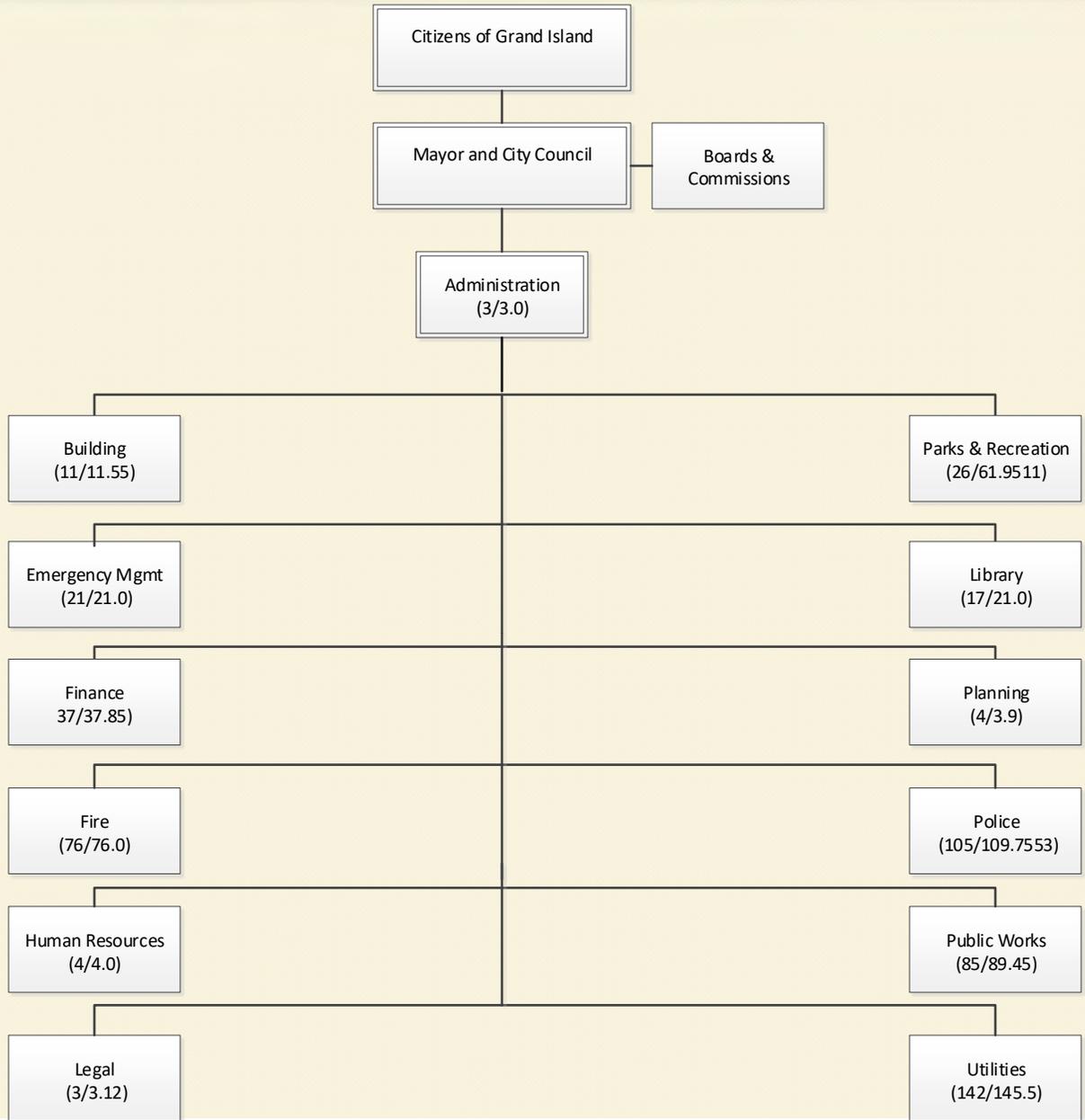
Grand Island operates under a Mayor/Council form of government. The Mayor is elected at large and serves a four-year term. The Mayor presides over official meetings and serves as the executive officer of the City. The Mayor and City Council establish goals and objectives of the community, attained through 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 |



FT/FTE
(534/588.0764)

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> |

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

Description

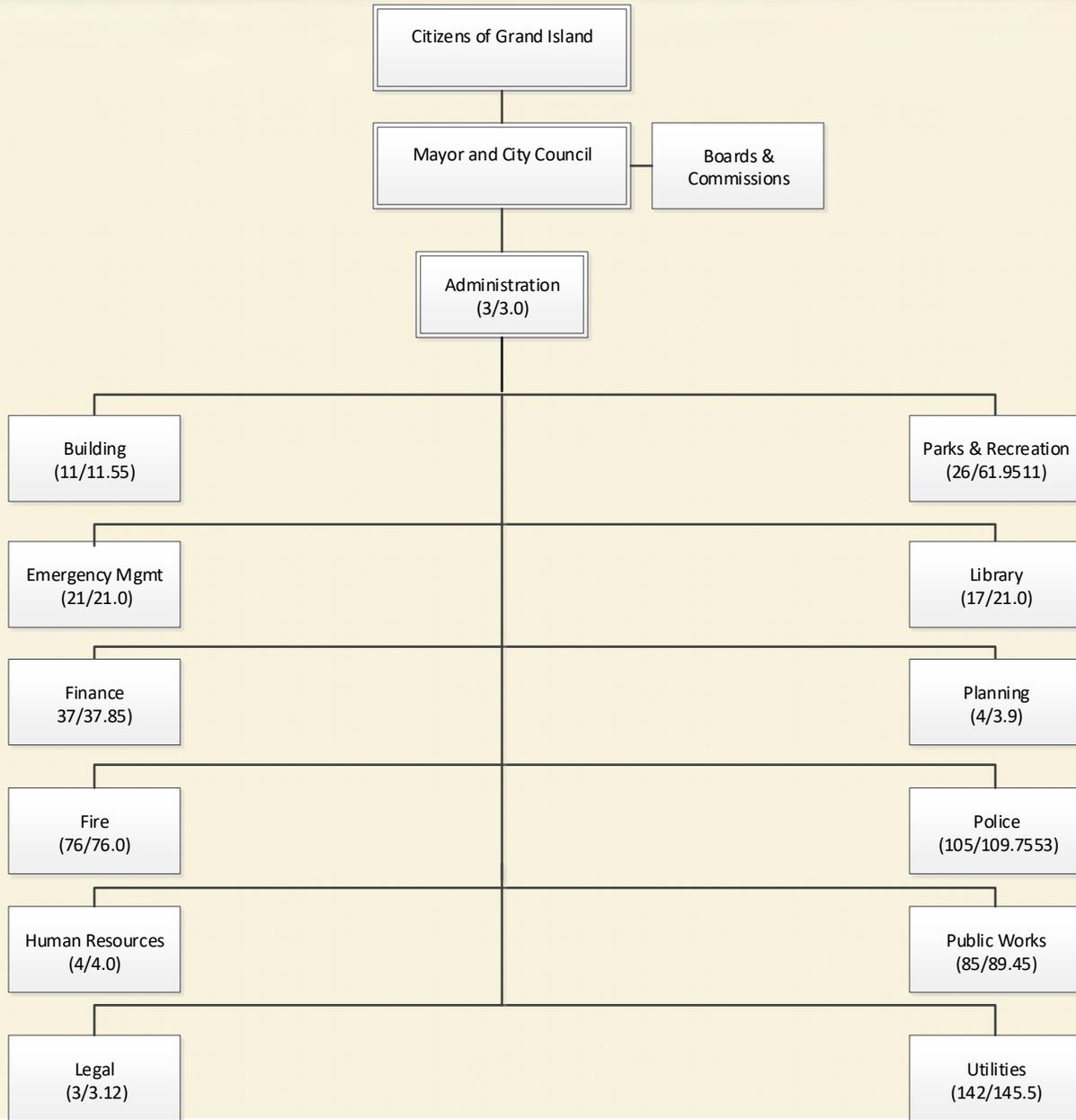
Grand Island is governed by an eleven member body comprised of the Mayor and ten City Council members, two from each of the five wards. The City Council is responsible for the legislative and policy-making functions of the City. The City Council, along with the Mayor, establishes goals and key results 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 |



FT/FTE
(534/588.0764)

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 |
| 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><u>83,966</u></u> | <u><u>83,308</u></u> | <u><u>90,716</u></u> | <u><u>88,968</u></u> | <u><u>91,056</u></u> |

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

Description

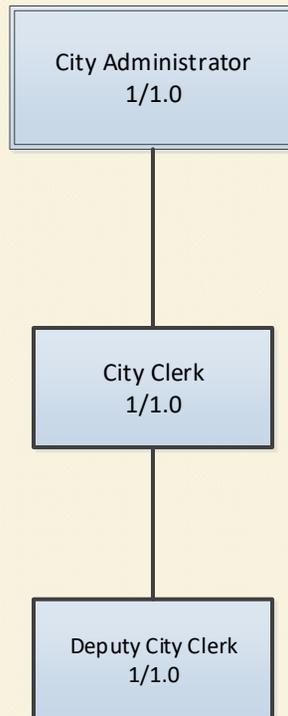
The City Clerk is one of five statutory officers under Nebraska law and is responsible for fulfilling administrative responsibilities relative to the records management functions associated with City government. The City Clerk's Office records and maintains City Council proceedings and serves as the 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 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><u>192,774</u></u> | <u><u>229,418</u></u> | <u><u>263,841</u></u> | <u><u>259,975</u></u> | <u><u>298,242</u></u> |

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

Description

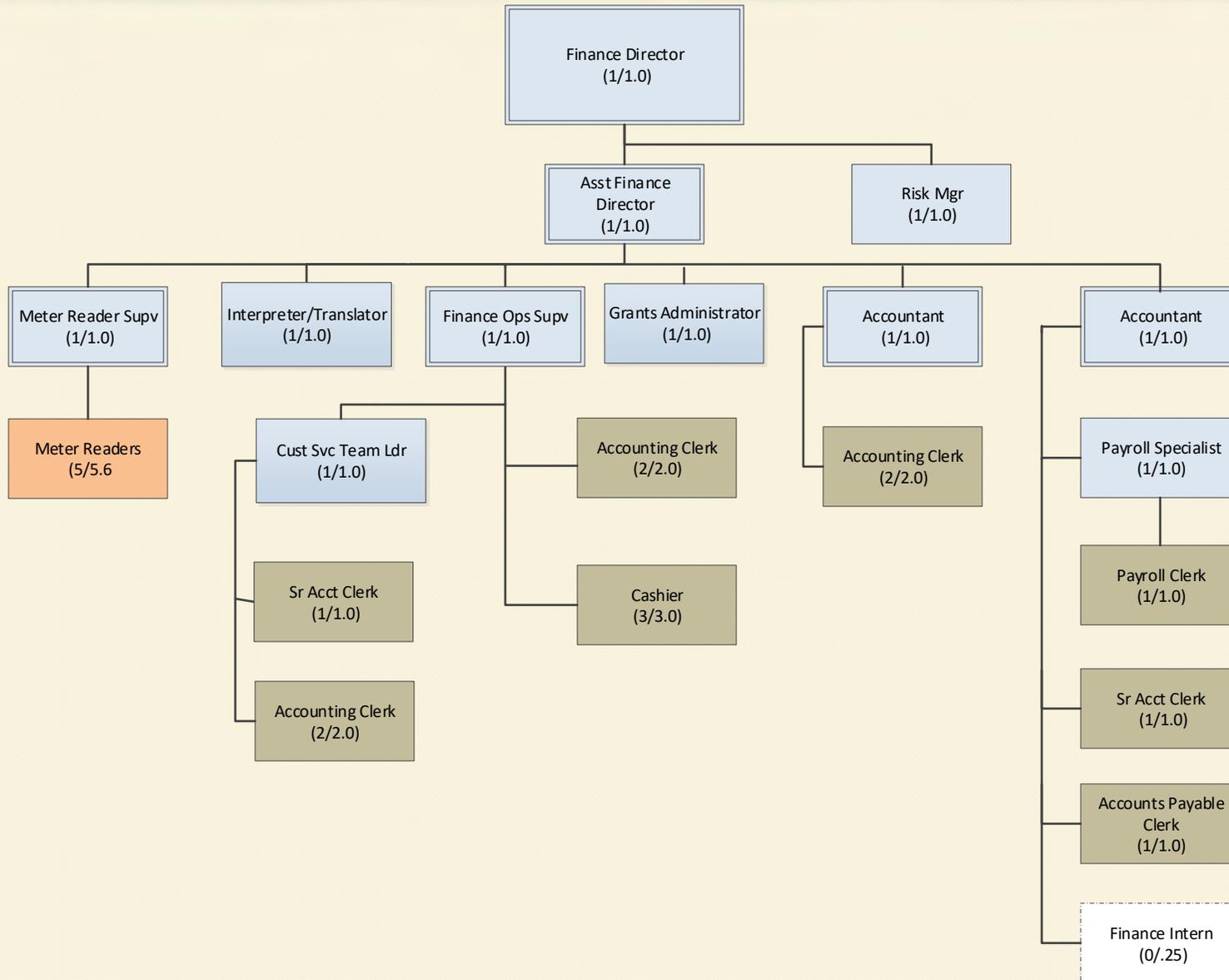
The Finance Department maintains all financial accounting systems and records, including cash receipts, receivables, payables, purchase orders, encumbrances, payroll and information technology functions. The Department is also responsible for developing and monitoring a system of internal controls. The 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

Expenses for the Finance Department increased 9.6% due to an increase in staff. FY2023 will be the first full year of a Grants Administrator being on staff. Also included in this year's budget is a three month placeholder for a Risk Manager. During FY2022 a Request for Purchase (RFP) was put out for General Insurance Services. It was expressed by City Council for Finance to analyzing the cost/benefit of a Risk Manager (for insurance/safety programs) and a Procurement Manager. Finance is leading project teams in upgrading GITV/Council Chambers including City Clerk Agenda Management and Live Meeting Manager software. This coincides with the technology upgrade made to the Community Meeting Room in FY2022.

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 |
| Risk Manager* | 0 | 0 | 0 | 1 | 1 |
| Senior Accounting Clerk | 2 | 2 | 2 | 0 | 2 |
| Senior Meter Reader | 1 | 1 | 0 | 0 | 0 |
| Totals: | 27.25 | 27.25 | 29.25 | 0.6 | 29.85 |



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 29/29.25

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 | 1,945,934 |
| 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 | 148,864 |
| 10011401 85120 HEALTH INSURANCE | 224,837 | 287,674 | 383,795 | 329,702 | 475,691 |
| 10011401 85125 LIFE INSURANCE | 2,585 | 2,665 | 4,362 | 3,686 | 4,238 |
| 10011401 85130 DISABILITY INSURANCE | 3,862 | 4,246 | 5,391 | 4,483 | 5,726 |
| 10011401 85145 PENSION CONTRIBUTION | 93,094 | 99,278 | 119,640 | 113,600 | 124,200 |
| 10011401 85150 WORKERS COMPENSATION | 4,016 | 4,681 | 4,568 | 8,868 | 4,841 |
| 10011401 85160 OTHER EMPLOYEE BENEFITS | 939 | 916 | — | 912 | — |
| 10011401 85161 VEBA | 31,647 | 15,365 | 18,505 | 16,008 | 18,023 |
| TOTAL PERSONNEL SERVICES | <u>1,957,616</u> | <u>2,076,011</u> | <u>2,511,766</u> | <u>2,386,604</u> | <u>2,729,517</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>2,862,968</u></u> |

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

Description

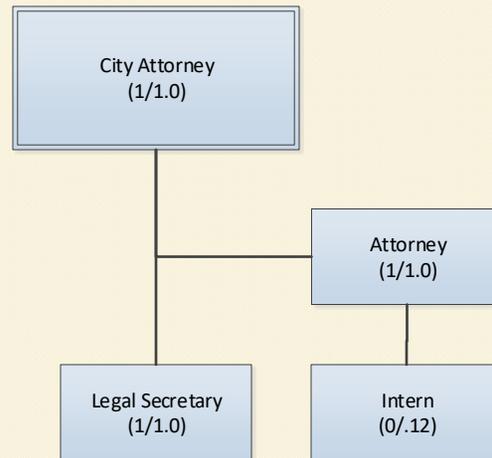
The Legal Department provides legal advice to the Mayor, City Administrator, City Council, and Departments on City matters; represents the City in litigation; prosecutes ordinance violations; collects delinquent bills and tax assessments; reviews contracts; prepares ordinances, resolutions, and agreements; 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

The Legal Department added .12 FTE allowing for a summer Legal Intern. A new salary array was done for this budget cycle and the 2022-23 budget reflects this in the increased personnel costs. All other operating expense increases were solely due to inflation/cost-of-living.

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

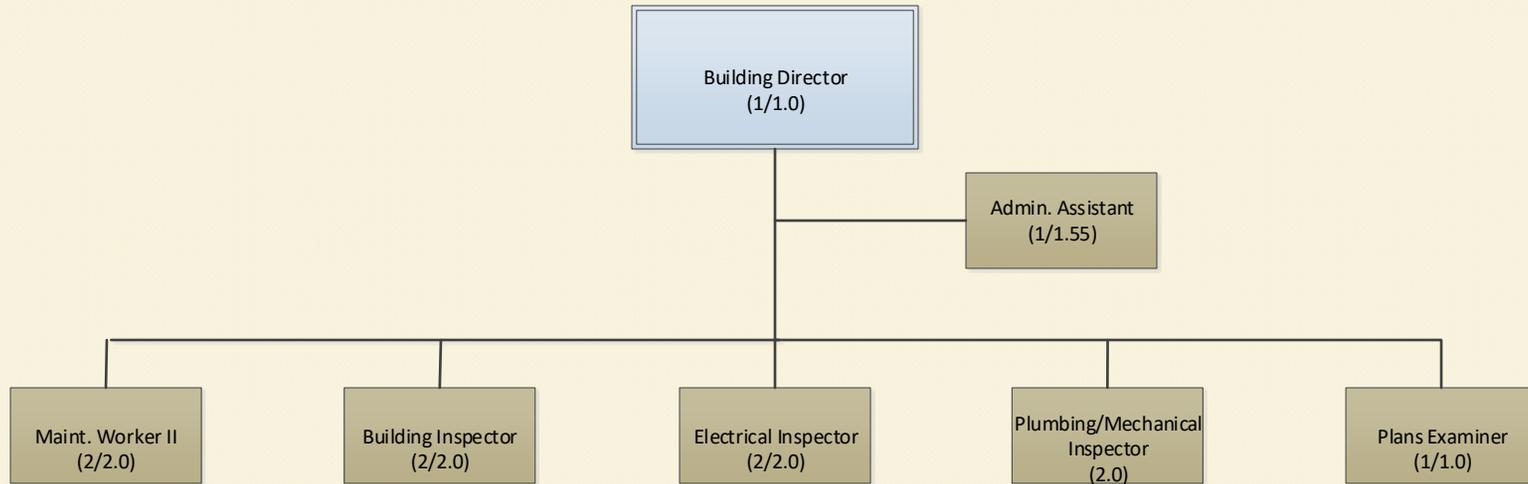
This fund provides for the maintenance and operation of Grand Island’s City Hall facility. Along with providing a positive working environment for government offices, the facility also provides meeting space for additional governmental and civic organizations. The fund provides the resources to maintain 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 |



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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 |
|----------------------------------|----------------|----------------|----------------|------------------|----------------|
| ----- | | | | | |
| 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> |

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 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><u>313,345</u></u> | <u><u>269,527</u></u> | <u><u>374,582</u></u> | <u><u>331,658</u></u> | <u><u>394,397</u></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.

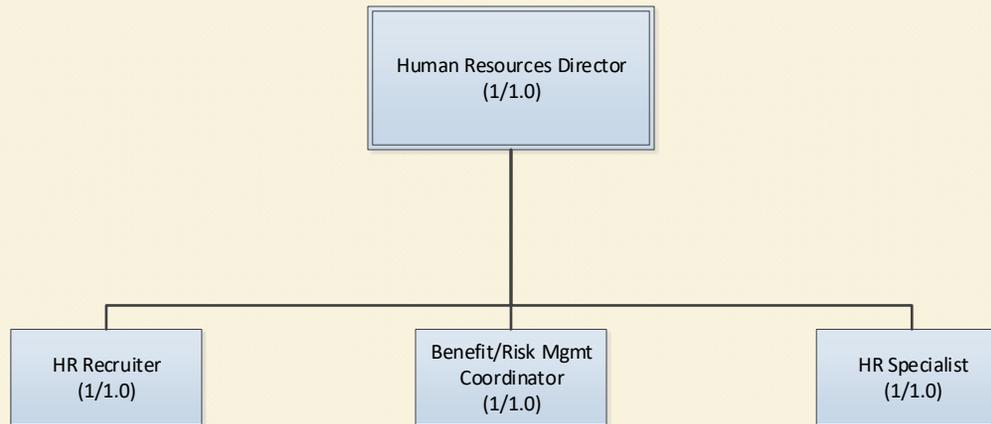
Risk Management – Workers' compensation, liability claims, support City Safety Committee.

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> |

Public Safety



This section of the budget highlights the support divisions for the General Fund including Building Inspection, Fire & Emergency Medical Services, Police Services, and Emergency Management.

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

Description

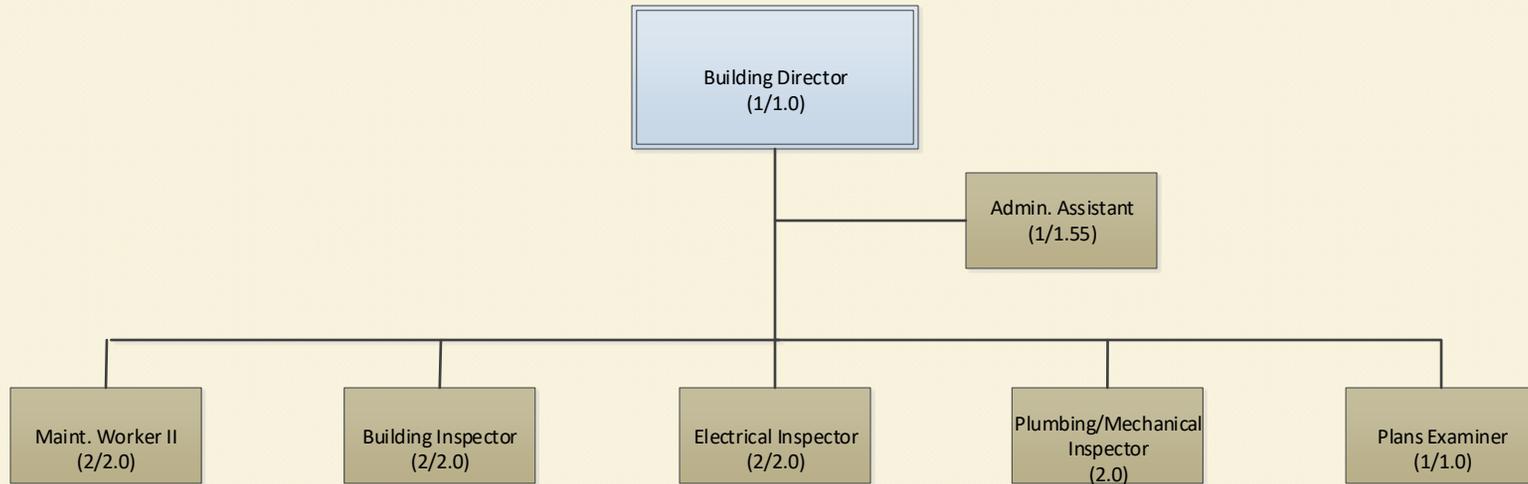
The Department is responsible for uniformly administering, enforcing and regulating building, zoning and construction laws and regulations adopted by City, State and Federal governments within the City of Grand Island and the two mile extra territorial jurisdiction. The codes enforced by the Department 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 |



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11/11.55

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.

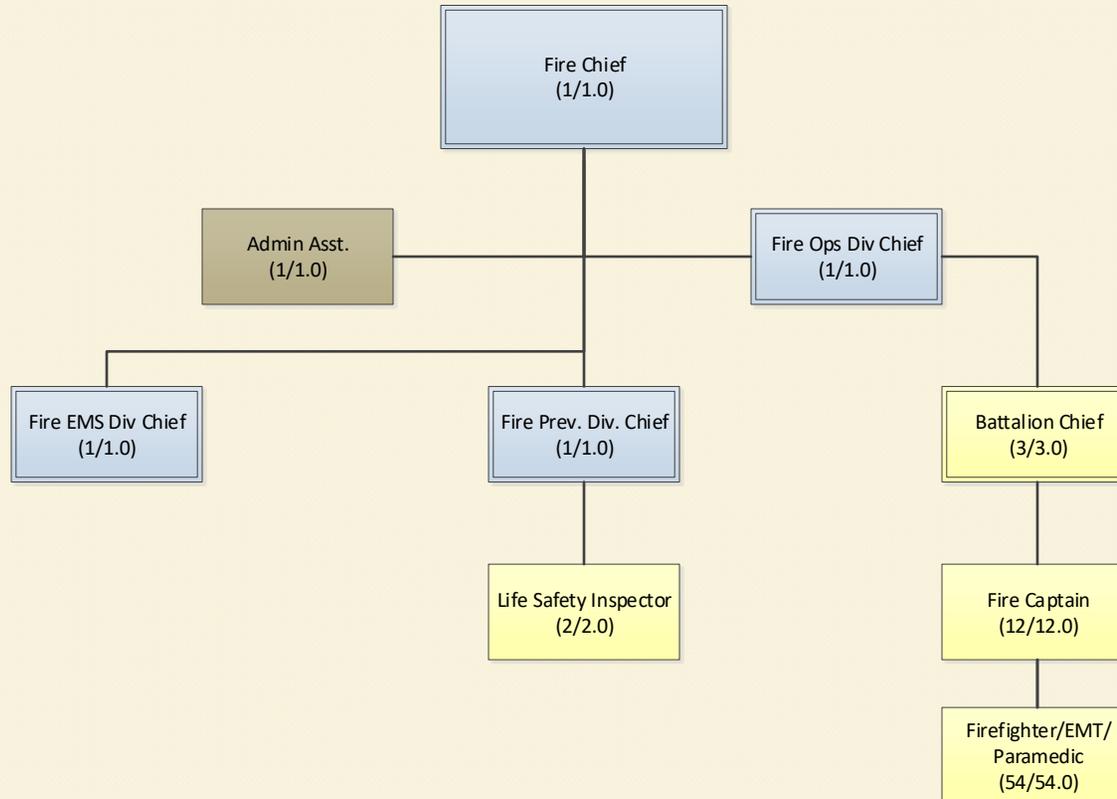
Operating Budget:

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 | 3 | 54 |
| Life Safety Inspector | 2 | 2 | 2 | 0 | 2 |
| Battalion Chief | 3 | 3 | 3 | 0 | 3 |
| Totals: | 70 | 70 | 73 | 3 | 76 |



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 | <u>6,169,139</u> | <u>6,276,366</u> | <u>7,285,382</u> | <u>6,390,805</u> | <u>7,541,014</u> |
| | | | | | |
| OPERATING EXPENSES | | | | | |
| ----- | | | | | |
| 10022101 85205 MEDICAL DIRECTOR CONTRACTS | — | 11,500 | 11,500 | 18,000 | 18,900 |
| 10022101 85213 CONTRACT SERVICES | — | — | 4,300 | 4,300 | 4,644 |
| 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 |
| 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 |

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 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 |
| TOTAL OPERATING EXPENSES | <u>365,307</u> | <u>287,419</u> | <u>391,216</u> | <u>438,895</u> | <u>448,527</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> |

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 | 879,670 |
| 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 | 17,093 |
| 10022102 85120 HEALTH INSURANCE | 110,748 | 177,921 | 198,988 | 211,946 | 241,332 |
| 10022102 85125 LIFE INSURANCE | 1,125 | 1,267 | 1,651 | 3,099 | 1,703 |
| 10022102 85130 DISABILITY INSURANCE | 2,047 | 2,380 | 2,458 | 2,435 | 2,543 |
| 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 | 109,423 |
| 10022102 85150 WORKERS COMPENSATION | 22,918 | 15,936 | 31,745 | 30,385 | 33,013 |
| 10022102 85150 WORKERS COMPENSATION | — | 942 | — | — | — |
| 10022102 85161 VEBA | 8,456 | 15,374 | 4,961 | 7,972 | 5,083 |
| TOTAL PERSONNEL SERVICES | <u>1,071,436</u> | <u>1,286,650</u> | <u>1,319,851</u> | <u>1,409,677</u> | <u>1,392,137</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><u>1,294,481</u></u> | <u><u>1,628,431</u></u> | <u><u>1,647,318</u></u> | <u><u>1,800,915</u></u> | <u><u>1,807,722</u></u> |

| | | |
|--------------------------------|-----------------------------------|----------------------------|
| 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.

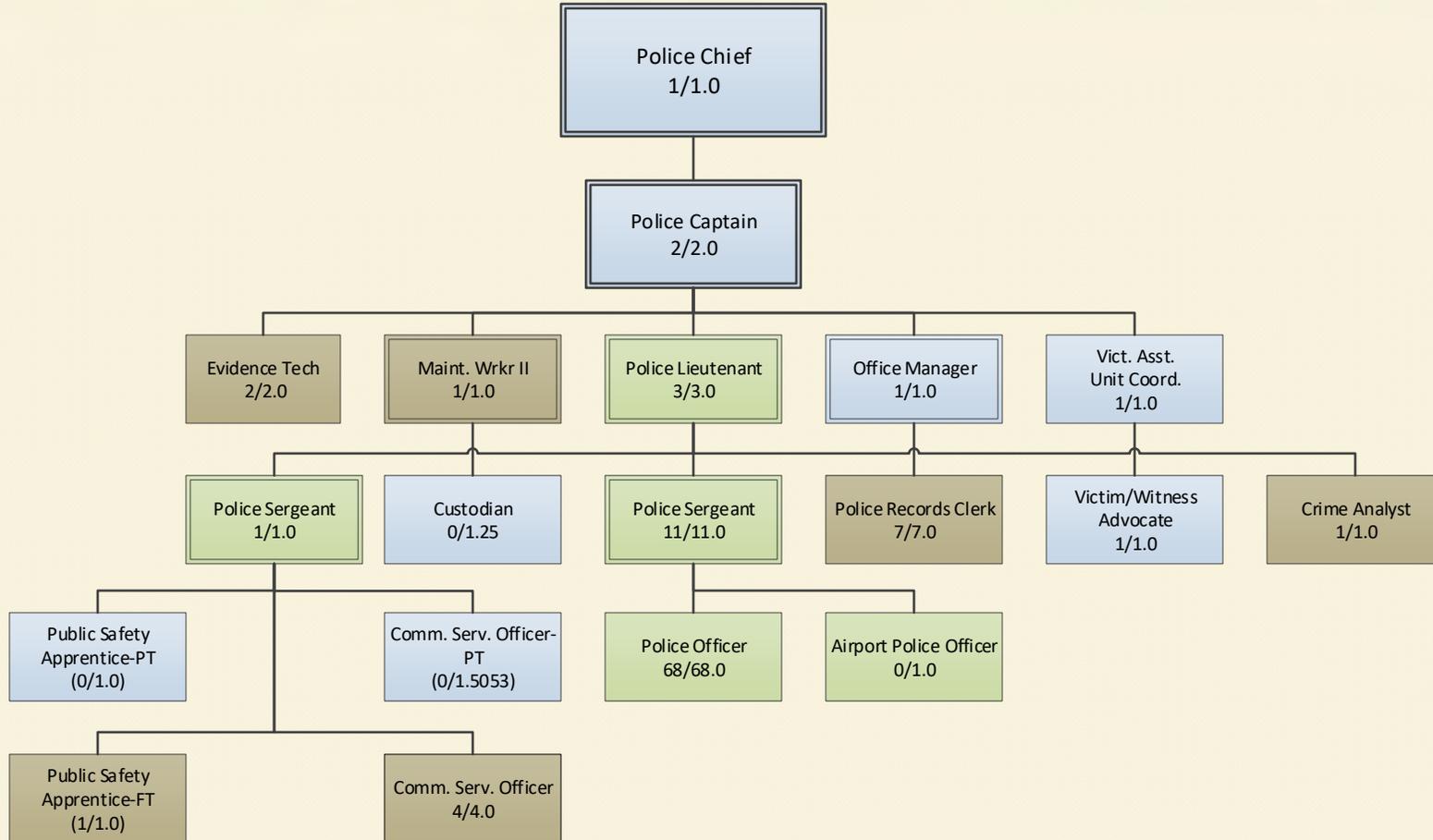
The Department consists of two different divisions: Operations and Support and each division that has personnel that are additionally assigned to various ancillary units, such as, K9, Gang, Tactical Response Team, and a cadre of trained instructors to help fulfill our mission.

Budget Narrative

The Police Department budget increased 10.6% due to large increases in Personnel Services. A new union contract with the City was negotiated and agreed upon in 2022 for the FY2023 and the following two years.

Personnel

| Title | 2020 | 2021 | 2022 | Net Change | 2023 |
|--|-----------------|-----------------|-----------------|-----------------------|-----------------|
| Airport Police Officer | 0 | 0 | 0 | 1 | 1 |
| 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 | 3 | 109.7553 |



FT/FTE
 105/109.7553

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 | 9,868,571 | 10,246,154 | 11,682,673 | 10,970,332 | 12,962,963 |
| | | | | | |
| 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> |

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 DISABILITY 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> |

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

Description

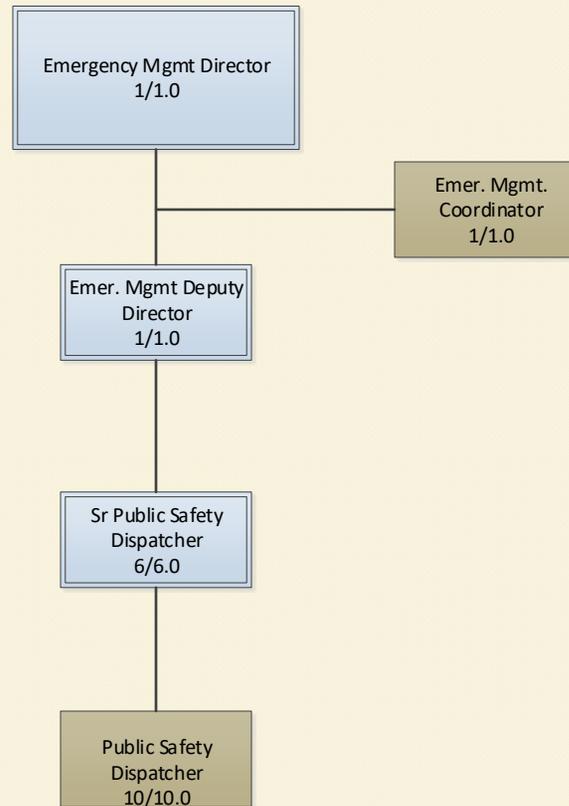
The Emergency Management and Communications Department is established by Interlocal Agreement and costs and revenues are shared 50/50 between the City of Grand Island and Hall County. This budget funds all emergency management activities and the majority of 911 PSAP (Public Safety Answering Point) expenses.

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> |
| | | | | | |
| TOTAL EMERGENCY MANAGEMENT | <u>450,747</u> | <u>463,713</u> | <u>542,571</u> | <u>538,709</u> | <u>580,145</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 |
|---|----------------|----------------|----------------|------------------|----------------|
| ----- | | | | | |
| 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> |

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 |

Public Works



This section of the budget highlights the support divisions for the General Fund including the Engineering Division and Engineering Administration.

| | | |
|-------------------------------|---|--------------------|
| 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 |
| Civil Engineer I, II, Senior | 0 | 0 | 0 | 1 | 1 |
| Engineering I PW | 1 | 1 | 1 | (1) | 0 |
| Engineering Technician-Public Works | 3 | 3 | 3 | -3 | 0 |
| Engineering Technician I, II, Senior | 0 | 0 | 0 | 3 | 3 |
| GIS Coordinator - PW | 1 | 1 | 1 | 0 | 1 |
| Seasonal Worker | 0.75 | 0.75 | 0.75 | 0 | 0.75 |
| 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

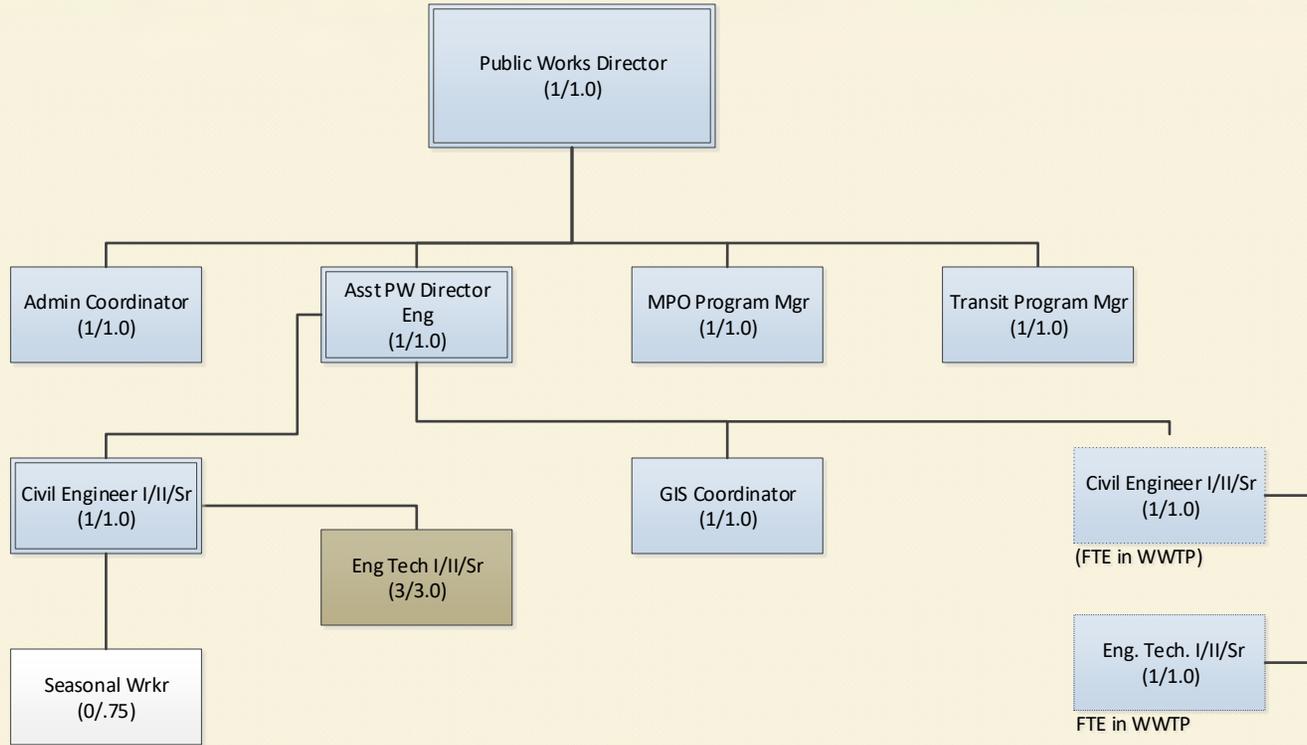
Provides for the administrative and management of the Public Works Department.

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 |



FT/FTE
 10/10.75

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

| GENERAL FUND | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|---------------------------------------|----------------|----------------|----------------|------------------|----------------|
| ----- | | | | | |
| 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> |

Community Environment and Leisure



This section of the budget highlights the support divisions for the General Fund including Planning, Library, Parks, Cemetery, Recreation, Aquatics, Heartland Public Shooting Park, and Jackrabbit Run Golf Course.

| | | |
|--|---|---------------------|
| 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.

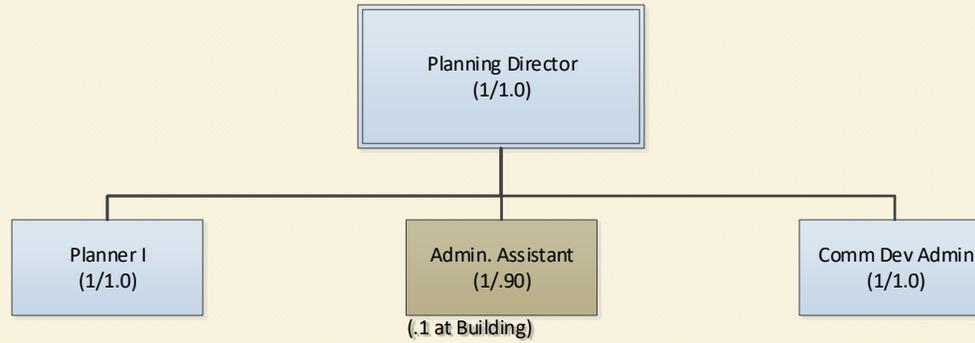
The Community Redevelopment Authority (CRA) manages a portion of property tax funds. These funds are used for a variety of projects including: façade improvement grants, infrastructure, acquisition and demolition of substandard properties, redevelopment plans and other studies in blighted and substandard 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. For FY23 the Planner I .38 FTE is being reabsorbed into this budget from where it was previously budgeted in Electric.

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><u>50,784</u></u> | <u><u>52,901</u></u> | <u><u>58,983</u></u> | <u><u>56,766</u></u> | <u><u>58,084</u></u> |

| | | |
|--|--|----------------|
| 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.

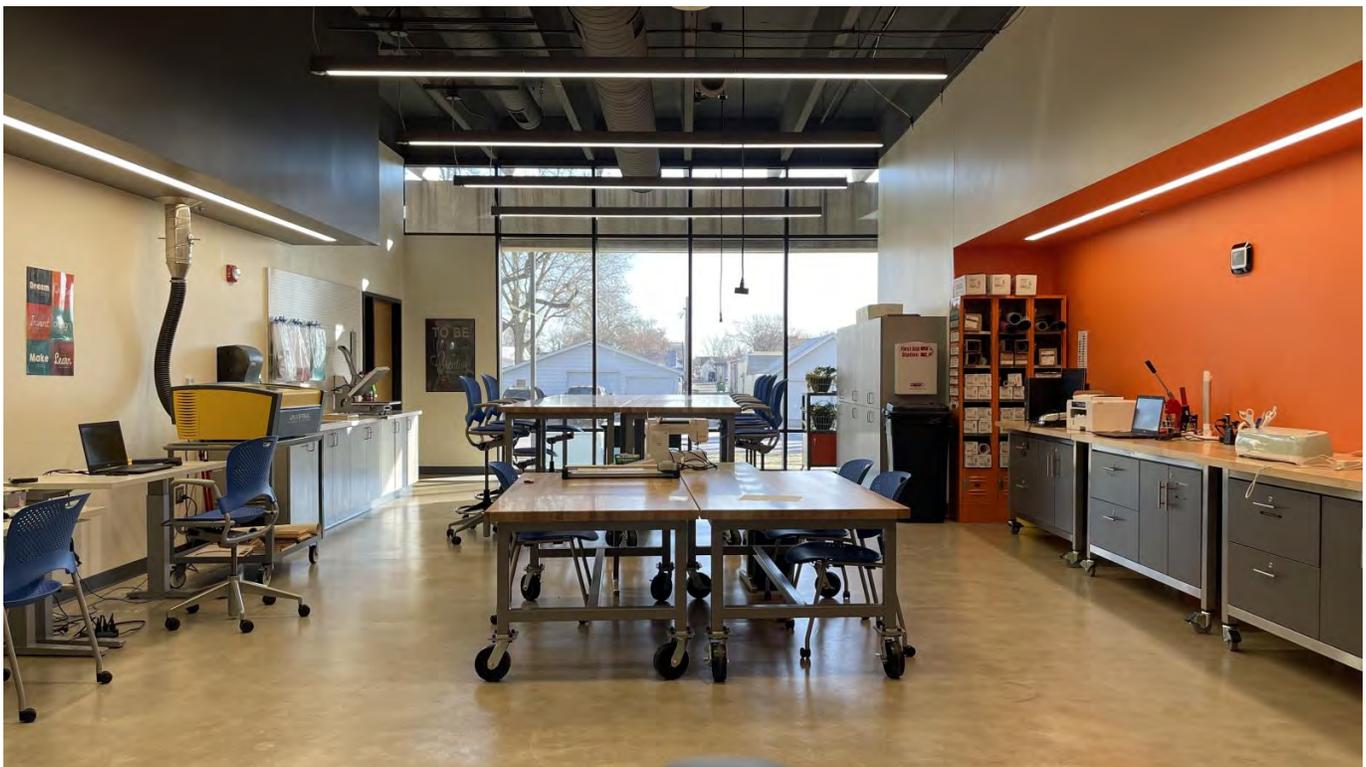
The library provided curbside and contactless services during Covid. Staff provided over 121 virtual programs online with over 18,000 views. During Covid hold requests, and online service numbers for databases such as Overdrive and Hoopla were on the rise. Library staff quarantined and cleaned materials.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

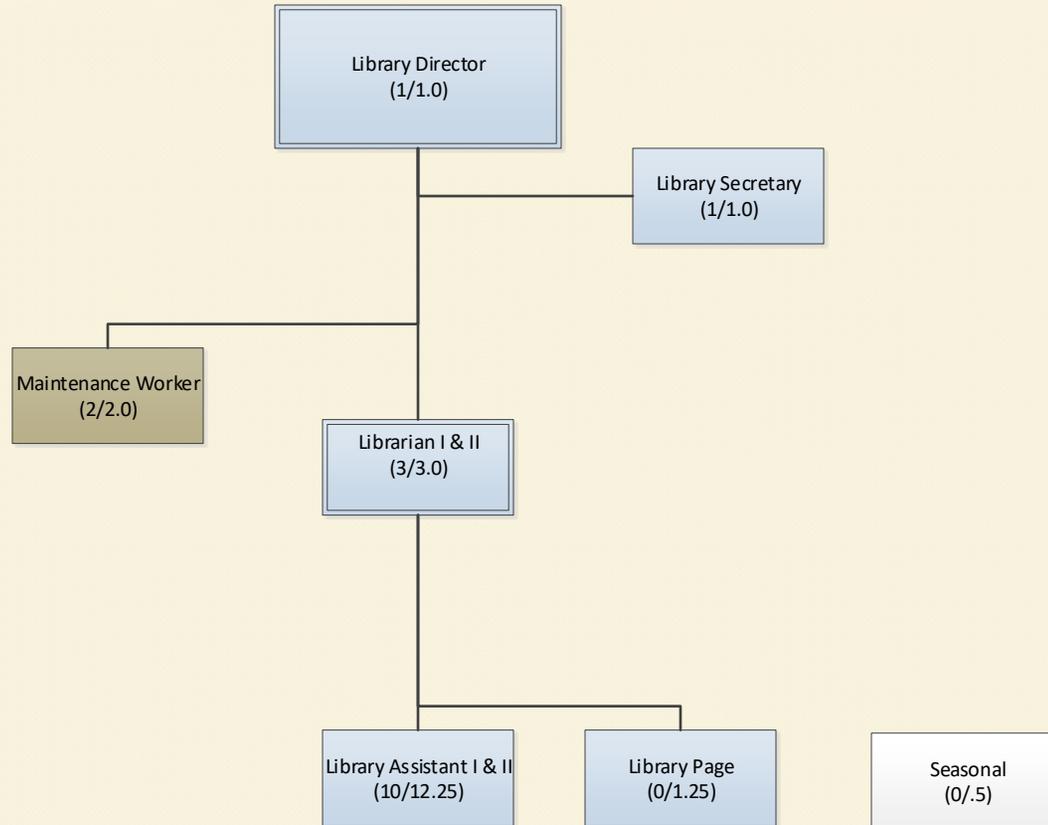
Budget Narrative

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 |





FT/FTE
17/21.0

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 | <u>1,281,754</u> | <u>1,191,463</u> | <u>1,383,038</u> | <u>1,313,810</u> | <u>1,640,167</u> |
| | | | | | |
| 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 |
| 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 |
| 10044301 85515 GASOLINE | 410 | 440 | 500 | 1,000 | 750 |

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 85540 MISC OPERATING EQUIPMENT | 8,632 | — | 12,279 | 12,279 | 15,000 |
| TOTAL OPERATING EXPENSES | 422,135 | 413,809 | 480,059 | 494,229 | 517,464 |
| | | | | | |
| TOTAL LIBRARY | 1,703,889 | 1,605,272 | 1,863,097 | 1,808,039 | 2,157,631 |

| | | |
|--|---|----------------------------|
| 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.

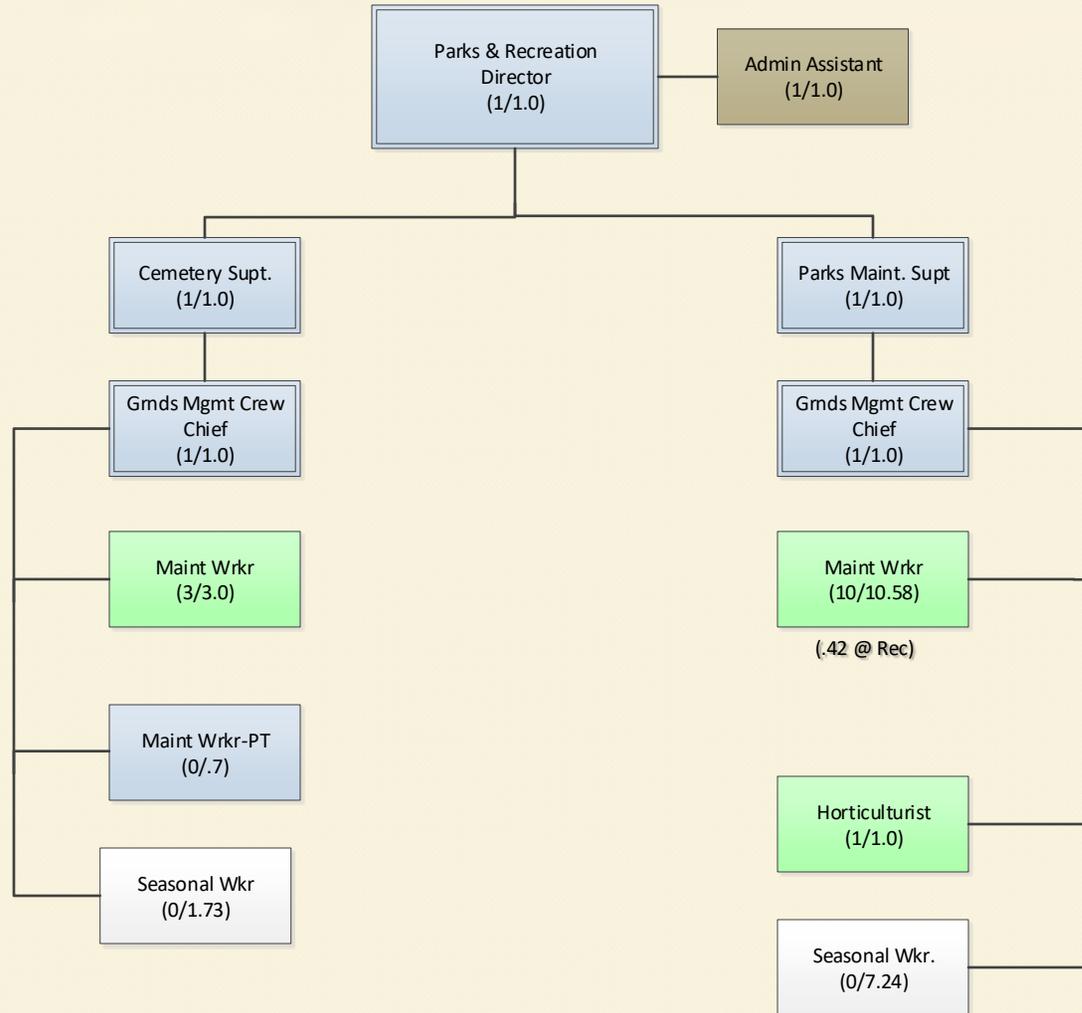
Budget Narrative

One additional Park Maintenance Worker will be hired this fiscal year to help the Parks Division maintenance team keep up with the growth of the parks system. Additional trails, park acres, facility use, and services have and will continue to grow with the community.

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 |





FT/FTE
 20/30.25

Administration
 FT/FTE
 2/2.0

Cemetery
 FT/FTE
 5/7.43

Parks
 FT/FTE
 13/20.82

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 | <u>984,486</u> | <u>1,051,441</u> | <u>1,214,778</u> | <u>1,121,998</u> | <u>1,256,060</u> |
| | | | | | |
| 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 | 368,036 | 408,993 | 457,156 | 485,989 | 506,397 |
| | | | | | |
| TOTAL PARK OPERATIONS | 1,352,522 | 1,460,434 | 1,671,934 | 1,607,987 | 1,762,457 |

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.

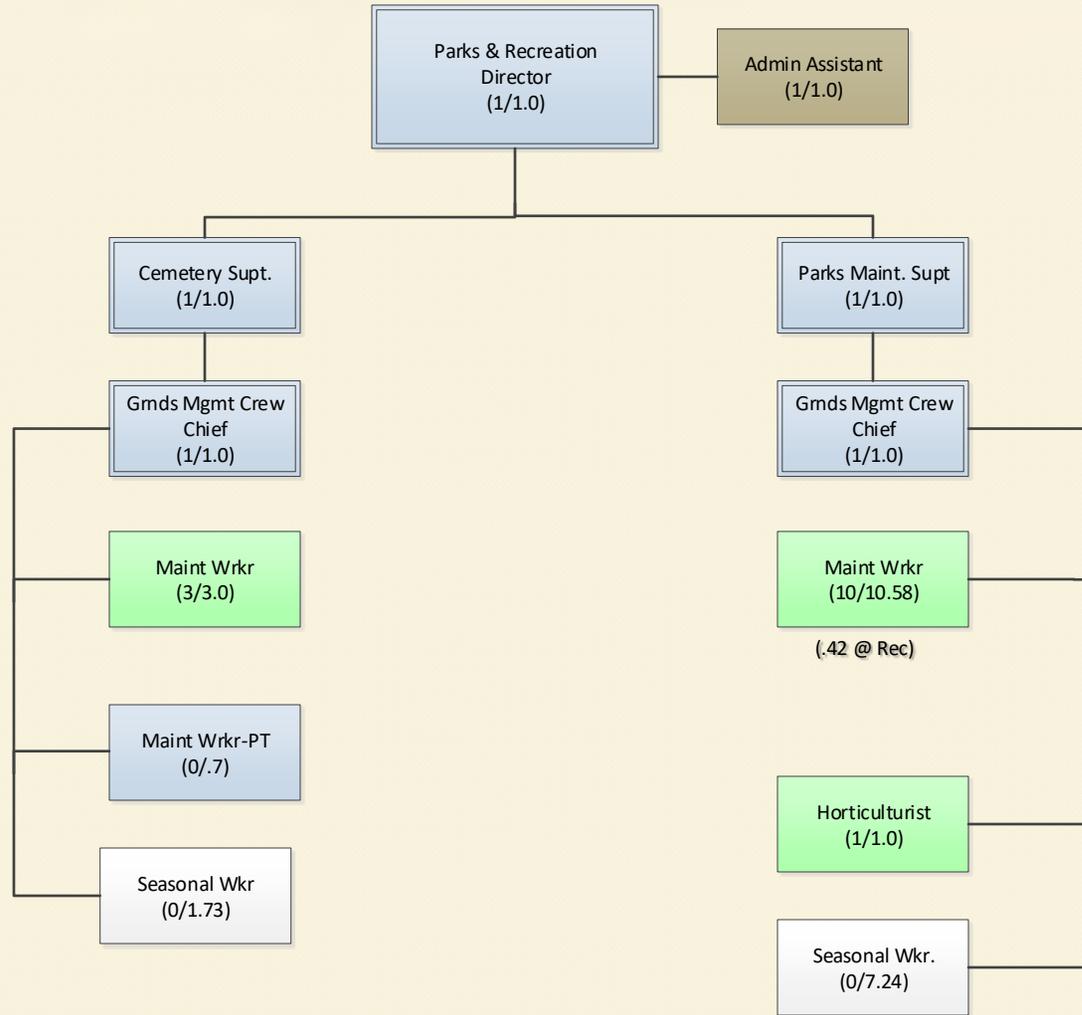
Budget Narrative

The proposed budget includes an increase to property services of \$70,000 this fiscal year to cover the expense of straightening settled headstones.

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 |





FT/FTE
 20/30.25

Administration
 FT/FTE
 2/2.0

Cemetery
 FT/FTE
 5/7.43

Parks
 FT/FTE
 13/20.82

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

| GENERAL FUND | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|--|----------------|----------------|----------------|------------------|----------------|
| ----- | | | | | |
| 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 DISABLITY 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.

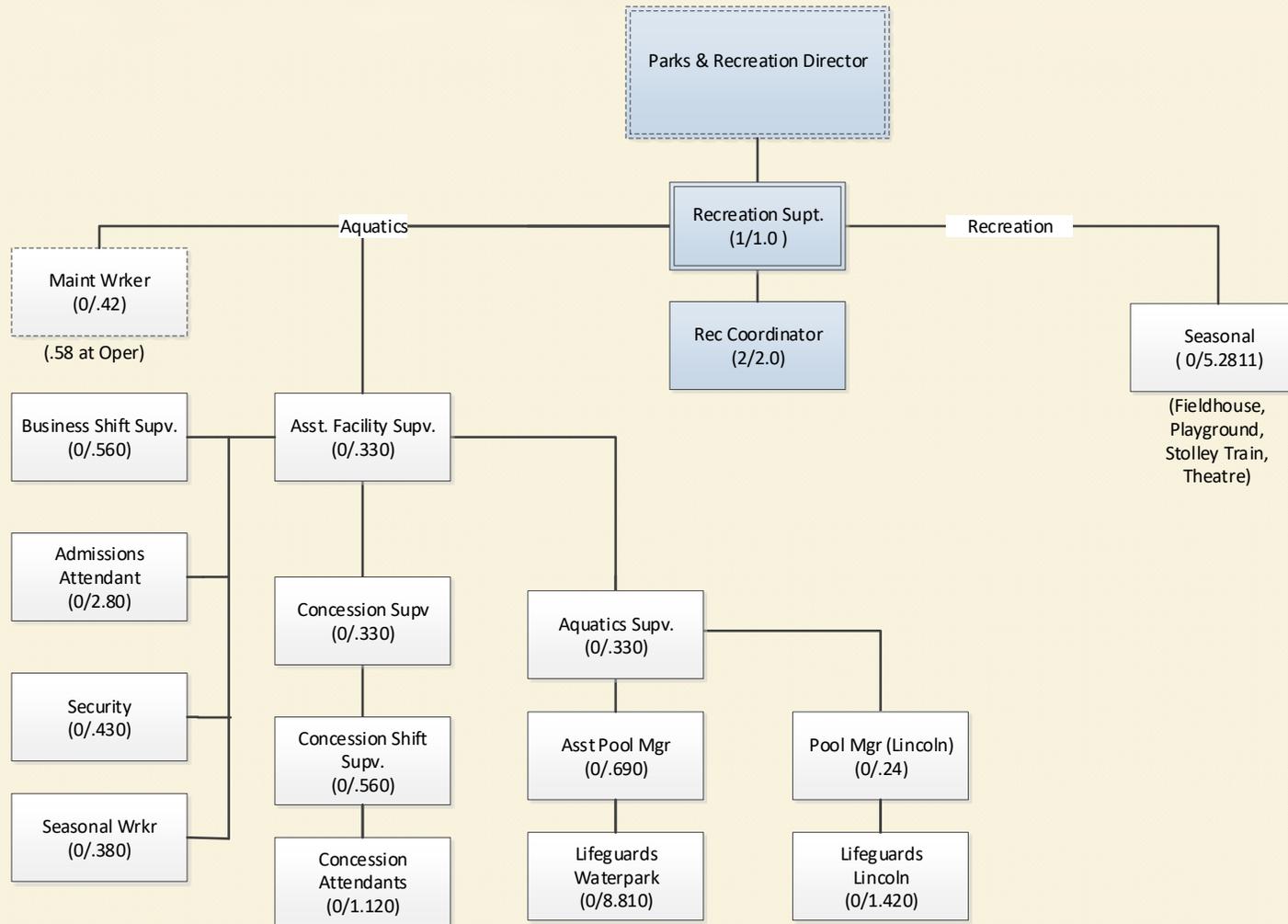
Budget Narrative

The majority of increases can be directly attributed to the rising costs caused by inflation. Beginning in the 2023 Fiscal Year we are combining Playground (44508), Band Concerts (44510), Children's Theater (44511), Flag Football (44513), and Track Meet (44514) together. They will now all be reported as Summer Programs (44508).

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 |
| Totals: | 7.733 | 7.733 | 7.733 | 0.1481 | 7.8811 |





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 3/26.7011

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 | 144,432 |
| 10044501 85115 F.I.C.A. PAYROLL TAXES | 8,539 | 9,317 | 10,179 | 10,182 | 11,049 |
| 10044501 85120 HEALTH INSURANCE | 4,725 | 3,831 | 4,325 | 4,266 | 5,602 |
| 10044501 85125 LIFE INSURANCE | 134 | 139 | 231 | 180 | 225 |
| 10044501 85130 DISABILITY INSURANCE | 303 | 342 | 399 | 358 | 433 |
| 10044501 85145 PENSION CONTRIBUTION | 6,963 | 7,976 | 8,649 | 8,726 | 9,388 |
| 10044501 85150 WORKERS COMPENSATION | 58 | 65 | 80 | 49 | 87 |
| 10044501 85160 OTHER EMPLOYEE BENEFITS | 71 | 98 | 100 | 98 | — |
| 10044501 85161 VEBA | 1,103 | 1,170 | 1,246 | 1,215 | 1,215 |
| TOTAL PERSONNEL SERVICES | <u>138,620</u> | <u>147,034</u> | <u>158,266</u> | <u>159,997</u> | <u>172,431</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>193,046</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 |
|---------------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
| ----- | | | | | |
| SUMMER PROGRAMS | | | | | |
| ----- | | | | | |
| 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 SUMMER PROGRAMS | <u><u>650</u></u> | <u><u>27,254</u></u> | <u><u>29,712</u></u> | <u><u>29,712</u></u> | <u><u>65,776</u></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 |
|-----------------------------------|----------------|----------------|----------------|------------------|----------------|
| ----- | | | | | |
| 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 | — |
| ===== | | | | | |

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> |

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 | 2 | 2 | — | — | — |
| ----- | | | | | |
| 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 | 660 | 540 | 2,225 | 1,725 | — |
| ----- | | | | | |
| TOTAL FLAG FOOTBALL | 662 | 542 | 2,225 | 1,725 | — |
| ===== | | | | | |

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 | — |
| ===== | | | | | |

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 | <u>117,617</u> | <u>115,401</u> | <u>177,635</u> | <u>153,586</u> | <u>165,639</u> |
| | | | | | |
| 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 | <u>103,028</u> | <u>70,033</u> | <u>122,288</u> | <u>120,303</u> | <u>133,818</u> |
| | | | | | |
| TOTAL FIELDHOUSE | <u>220,645</u> | <u>185,434</u> | <u>299,923</u> | <u>273,889</u> | <u>299,457</u> |

| | | |
|--|---|---------------------|
| 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.

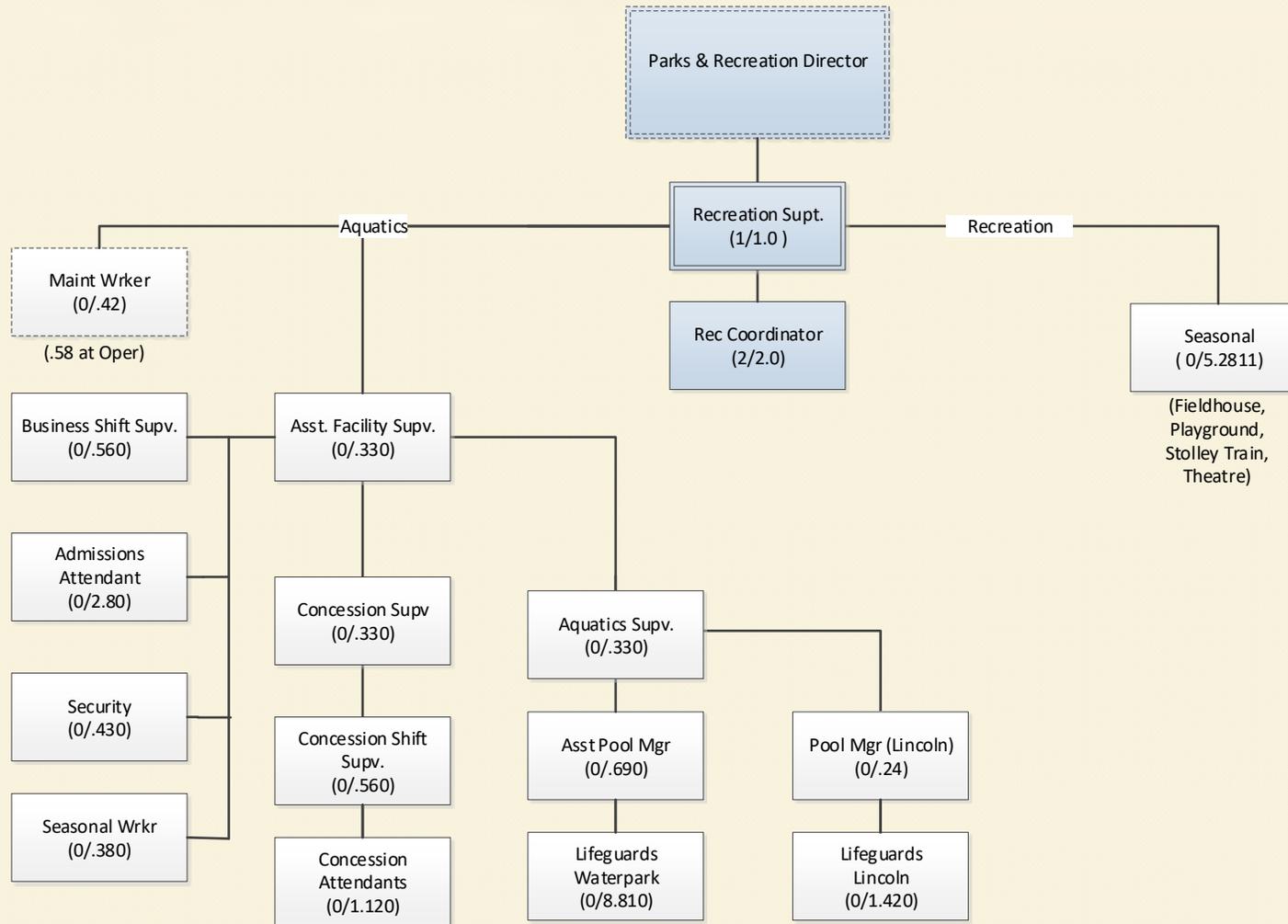
Budget Narrative

Island Oasis was painted last year showing a decrease in the repair line item. Lincoln Pool is scheduled for painting this fiscal year with the repair line item reflecting the anticipated expense.

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 | 18 |
| Totals: | 18.82 | 18.82 | 18.82 | 0 | 18.82 |





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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 | <u>39,286</u> | <u>288,393</u> | <u>492,929</u> | <u>492,929</u> | <u>461,512</u> |
| | | | | | |
| 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> |

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

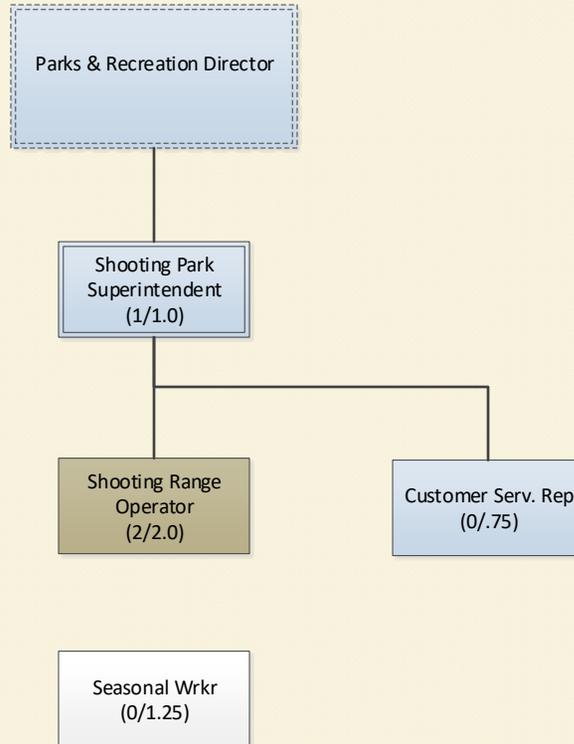
The Heartland Public Shooting Park (HPSP) consists of 420 acres of land. Improvements to the site include six skeet ranges, eight trap ranges, a ten station sporting clays course, bunker trap, rifle and pistol ranges, a seven acre lake, RV campground and archery venue. The facility has been developed 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

The majority of increases can be directly attributed to the rising costs caused by inflation.

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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3/5.0000

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 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 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 |
| 10044801 85428 TRAVEL & TRAINING | 1,293 | -460 | 1,575 | 500 | 1,701 |
| 10044801 85453 CASH OVER & SHORT | — | — | 50 | 50 | 50 |

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 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> |
| 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> |

| | | |
|------------------------------|---|-----------------------------------|
| 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.

Budget Narrative

Landscapes Unlimited is the contracted operator as of Fiscal Year 2022. The budget is structured for any potential shortfalls in Net Revenue.

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 |



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 | <u>309,998</u> | <u>165,836</u> | — | — | — |
| | | | | | |
| 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 | 75,000 |
| 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>125,000</u> |
| TOTAL JACKRABBIT RUN GOLF COURSE | <u>723,231</u> | <u>291,736</u> | <u>100,000</u> | <u>100,000</u> | <u>125,000</u> |

| | | |
|----------------------------|--|-------------------------|
| 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.

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 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 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> |

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 |

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> |

| | | |
|------------------------------------|--|----------------|
| 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.



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> |

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 | <u>1,706</u> | <u>20,512</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| TOTAL REVENUES | <u>1,706</u> | <u>20,512</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

| 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 | <u>4,976</u> | <u>4,946</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| | | | | | |
| TOTAL EXPENSES | <u><u>4,976</u></u> | <u><u>4,946</u></u> | <u><u>5,000</u></u> | <u><u>5,000</u></u> | <u><u>5,000</u></u> |

| | | |
|--|--|----------------|
| 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.



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>897,992</u> | <u>956,304</u> | <u>998,992</u> | <u>986,804</u> | <u>1,017,304</u> |

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> |

City of Grand Island 2022-2023 Annual Budget and Program of Municipal Services Special Revenue Fund



SPECIAL REVENUES 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 | 12,156,156 | 12,933,974 | 21,376,053 | 30,055,806 | 22,072,196 |
| Revenue | 23,996,077 | 42,193,747 | 25,775,817 | 27,462,272 | 27,323,364 |
| 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>65,809,578</u> | <u>58,426,110</u> |
| Expenditures | 21,055,489 | 21,663,677 | 39,605,478 | 32,951,228 | 33,902,638 |
| Transfers Out | 3,562,770 | 7,132,738 | 10,791,154 | 10,786,154 | 9,980,550 |
| Total Requirements | <u>24,618,259</u> | <u>28,796,415</u> | <u>50,396,632</u> | <u>43,737,382</u> | <u>43,883,188</u> |
| Ending Cash Balance | <u>12,933,974</u> | <u>30,055,806</u> | <u>5,046,738</u> | <u>22,072,196</u> | <u>14,542,922</u> |
| Unrestricted Cash | 12,907,035 | 30,028,867 | 5,019,799 | 22,045,257 | 14,515,983 |
| 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>22,072,196</u> | <u>14,542,922</u> |

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 | 60,000 |
| Total | | <u>3,562,770</u> | <u>7,132,738</u> | <u>10,791,154</u> | <u>10,786,154</u> | <u>9,980,550</u> |

SPECIAL REVENUE FUNDS - CAPITAL

| | | Account Number | | 2022 Budget | 2022 Forecast | 2023 Budget |
|--|------------------------------|----------------|-------|----------------|------------------|----------------|
| ENHANCED 911 COMMUNICATIONS | | 215 Fund | | | | |
| M & E | Fiber Run | 21520006 | 85615 | 20,000.00 | 20,000.00 | 0.00 |
| M & E | Pro Q/A | 21520006 | 85615 | 50,000.00 | 50,000.00 | 0.00 |
| M & E | Host Replacement | 21520006 | 85615 | 7,500.00 | 7,500.00 | 0.00 |
| | Sub Total | | | 77,500.00 | 77,500.00 | 0.00 |
| ENHANCED 911 COMMUNICATIONS TOTAL | | | | 77,500.00 | 77,500.00 | 0.00 |
| PSC WIRELESS E911 - 216 | | 216 Fund | | | | |
| M & E | Fiber Run | 21620006 | 85615 | 22,500.00 | 22,500.00 | 0.00 |
| | Sub Total | | | 22,500.00 | 22,500.00 | 0.00 |
| PSC WIRELESS E911 TOTAL | | | | 22,500.00 | 22,500.00 | 0.00 |
| TRANSIT - 226 | | 215 Fund | | | | |
| VEH | Midsize Vehicles | 22622601 | 85625 | 175,000.00 | 143,000.00 | 269,112.00 |
| | | | | 175,000.00 | 143,000.00 | 269,112.00 |
| BUILD | New Transit Building - CARES | 22622601 | 85610 | 1,182,000.00 | 0.00 | 450,000.00 |
| | Sub Total | | | 1,182,000.00 | 0.00 | 450,000.00 |
| TRANSIT TOTAL | | | | 1,357,000.00 | 143,000.00 | 719,112.00 |
| SPECIAL REVENUE TOTAL | | | | 1,457,000.00 | 243,000.00 | 719,112.00 |

| | | |
|---------------------------------|--|----------------|
| 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

Sales Tax revenues are projected to increase 7.0% over FY2022 budgeted amounts. This is due to increase consumer spending and an eight to nine percent inflation over the current year with little relief in sight for FY2023. Heartland Events Center bond is paid out of 2004 Sales Tax which will be paid off in December 2024. The remainder of Sales Tax transfers is to the Capital Equipment fund for Public Safety equipment and to the Streets Fund for infrastructure projects.

SALES TAX

| | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Budget</u> | 2022 <u>Forecast</u> | 2023 <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> |

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><u>7,908,322</u></u> | <u><u>8,675,976</u></u> | <u><u>8,178,988</u></u> | <u><u>9,546,460</u></u> | <u><u>8,791,550</u></u> |

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.

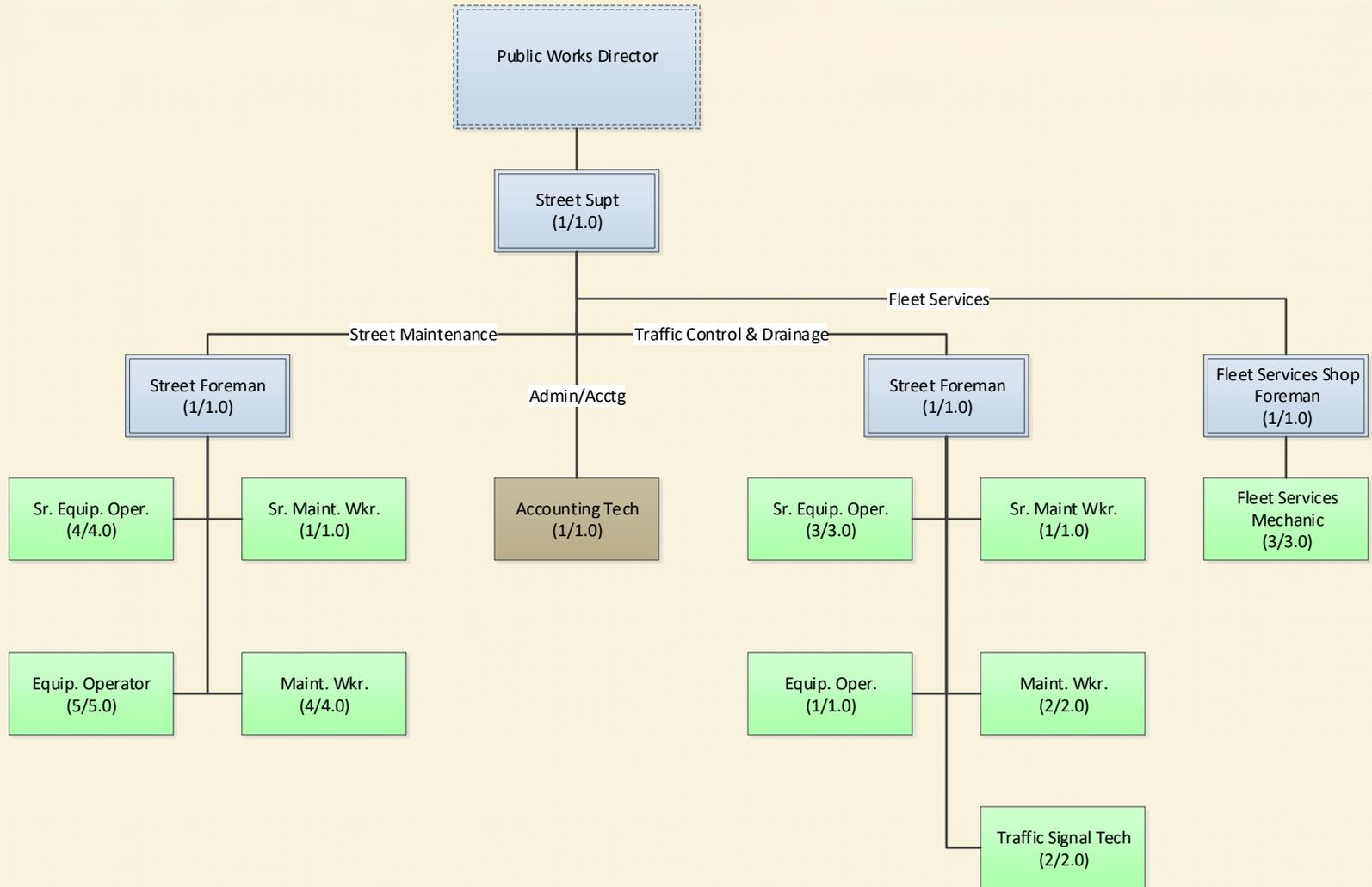
Expenses include Streets Division Operating budget and Roadway Construction Projects.

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 | 2 | 7 |
| Senior Maintenance Worker - Streets | 2 | 2 | 2 | -2 | 0 |
| 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 |



FT/FTE
 29/29.0

Streets Div
 FT/FTE
 25/24.9

Fleet Svc
 FT/FTE
 4/4.1

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 | 9,751,251 |
| 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>27,019,272</u> |
| Expenditures | 12,795,460 | 15,906,131 | 26,125,476 | 22,651,900 | 21,136,917 |
| 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>23,251,900</u> | <u>21,736,917</u> |
| Ending Cash Balance | <u>724,645</u> | <u>14,939,268</u> | <u>(169,337)</u> | <u>9,751,251</u> | <u>5,282,355</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 |
|--|------------------|-------------------|------------------|------------------|------------------|
| ----- | | | | | |
| 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 | <u>54,922</u> | <u>54,563</u> | <u>54,500</u> | <u>54,563</u> | <u>157,244</u> |
| | | | | | |
| OTHER REVENUE | | | | | |
| ----- | | | | | |
| 21033501 74795 OTHER REVENUE | 44,904 | 34,123 | 20,000 | 25,000 | 40,000 |
| TOTAL OTHER REVENUE | <u>44,904</u> | <u>34,123</u> | <u>20,000</u> | <u>25,000</u> | <u>40,000</u> |
| | | | | | |
| TOTAL STREET AND ALLEY - GEN OPERATING | <u>120,812</u> | <u>118,627</u> | <u>89,500</u> | <u>94,563</u> | <u>212,244</u> |
| | | | | | |
| TOTAL REVENUES | <u><u>9,673,227</u></u> | <u><u>27,991,254</u></u> | <u><u>9,079,500</u></u> | <u><u>10,884,383</u></u> | <u><u>10,442,471</u></u> |

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 40023 5 PTS TRAFFIC SIGNAL IMPROV | 297,214 | 4,623 | 50,000 | 600,000 | — |
| 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 | 1,506,000 | 90,000 |
| 21000001 1100 40037 NORTH RD 2019-P-6 | 136,335 | 53,549 | 3,525,000 | 1,803,000 | 1,225,000 |
| 21000001 1100 40038 US HWY 30 BRIDGES | — | 3,386 | 230,000 | 312,600 | — |
| 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 | 503,000 | 1,100,000 |
| 21000001 1100 40046 CAPITAL-N RD MOORES | 29,076 | 192,230 | 2,235,000 | 1,585,000 | 190,000 |
| 21000001 2100 40002 STOLLEY RESTRIPIING/REHAB | 1,180 | — | — | — | — |
| 21000001 2100 40004 ANNUAL HANDICAP RAMP | 119,007 | 129,197 | 165,000 | 156,718 | 165,000 |
| 21000001 2100 40012 UNDERPASS BRIDGES | 679,883 | 117,915 | — | — | — |
| 21000001 2100 40022 NDOR HWY 281 (2017) | 119,450 | — | — | 123,891 | — |
| 21000001 2100 40027 NORTH RD & 13TH ST | 567 | — | — | — | — |
| 21000001 2100 40028 OLD POTASH STUDY (2018) | 2,618,876 | 6,849,723 | 2,350,000 | 3,162,000 | 90,000 |
| 21000001 2100 40030 HWY 30 REALIGNMENT | 169 | 254 | — | 1,609 | — |
| 21000001 9999 UNASSIGNED CAPITAL PROJECTS | — | — | 4,108,850 | 3,510,250 | 6,058,850 |
| TOTAL CAPITAL OUTLAY | 6,826,014 | 9,528,930 | 19,228,850 | 16,037,468 | 13,368,850 |
| ----- | | | | | |
| OTHER FINANCING USES | | | | | |
| ----- | | | | | |

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

| STREETS FUND | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|--|----------------|----------------|----------------|------------------|----------------|
| 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 | 16,117,968 | 13,449,350 |
| | | | | | |
| 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 |
| 21033501 85505 OFFICE SUPPLIES | 2,812 | 2,712 | 2,000 | 1,200 | 2,000 |
| 21033501 85540 SMALL TOOLS & PARTS | 174 | 321 | — | — | — |
| 21033501 85549 SAFETY MATERIALS | 16,058 | 13,327 | 12,500 | 9,400 | 12,500 |

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 85590 SUPPLIES | 1,818 | 4,679 | 10,000 | 4,500 | 10,000 |
| TOTAL OPERATING EXPENSES | <u>301,332</u> | <u>342,581</u> | <u>401,001</u> | <u>354,874</u> | <u>447,369</u> |
| TOTAL STREET AND ALLEY - GEN OPERATING | <u>2,572,109</u> | <u>2,799,082</u> | <u>2,983,201</u> | <u>2,910,695</u> | <u>3,494,584</u> |
| 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 | <u>130,621</u> | <u>194,470</u> | <u>183,500</u> | <u>44,562</u> | <u>195,900</u> |
| TOTAL SNOW AND ICE REMOVAL | <u>130,621</u> | <u>194,470</u> | <u>183,500</u> | <u>44,562</u> | <u>195,900</u> |

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 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 |
| 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 |

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

| STREETS FUND | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|--|----------------|----------------|----------------|------------------|----------------|
| TOTAL OPERATING EXPENSES | 254,510 | 224,681 | 291,000 | 291,000 | 326,280 |
| TOTAL TRAFFIC CONTROLS & SAFETY | 254,510 | 224,681 | 291,000 | 291,000 | 326,280 |
| 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 | 820,000 | 1,124,800 |
| TOTAL OPERATING EXPENSES | 1,628,268 | 1,739,416 | 1,771,000 | 1,656,000 | 1,934,800 |
| TOTAL NON-CAPITAL PROJECTS - STREETS | 1,628,268 | 1,739,416 | 1,771,000 | 1,656,000 | 1,934,800 |
| TOTAL EXPENSES STREETS FUND | 12,795,460 | 15,906,131 | 26,125,476 | 22,651,900 | 21,136,917 |

| | | |
|-------------------------------------|--|----------------|
| 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

Food & Beverage Occupation Tax funds are used for commitments made to Husker Harvest Day (10 years/\$200,000 annually), Grow Grand Island (2 years with option of 2 more years/\$500,000 annually), the City's lottery match (\$450,000 annually - due to having the State Fair located in Grand Island), and debt payment on the Veteran's Legacy (\$500,000 - paid off in October of 2027). The remainder of the funds can be used for Parks & Recreation capital projects.

Overall the fund is projecting a 2% increase in revenue with a 4% increase in expenses. Historically Parks and Recreation has not spent all of it's budgeted dollars and funds for Grow Grand Island are only distributed on a project by project basis which contributes to the high cash balance of the fund.

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 | 3,583,641 |
| 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>6,740,641</u> |
| Expenditures | 2,102,900 | 1,744,039 | 4,546,716 | 4,231,364 | 4,868,018 |
| 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>4,474,018</u> | <u>4,993,018</u> |
| Ending Cash Balance | <u>3,590,058</u> | <u>4,896,159</u> | <u>1,328,533</u> | <u>3,583,641</u> | <u>1,747,623</u> |
| Unrestricted Cash | 3,590,058 | 4,896,159 | 1,328,533 | 3,583,641 | 1,747,623 |
| Restricted Cash | <u>3,590,058</u> | <u>4,896,159</u> | <u>1,328,533</u> | <u>3,583,641</u> | <u>1,747,623</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 |
|--|------------------|------------------|------------------|------------------|------------------|
| ----- | | | | | |
| 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 |

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 30021 VETS TRAIL CONNECTION | 358 | — | — | — | — |
| 21100003 1000 30024 PICKLEBALL COURTS | 19,590 | 8,096 | — | — | — |
| 21100003 2000 30010 STERLING PARK EQUIP | 8,900 | — | — | — | — |

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 2000 30013 VETS COMPLEX 2017 | 285,326 | — | — | — | — |
| 21100003 2000 30020 PICKLEBALL COURTS (2019) | 1,670 | — | — | — | — |
| 21100003 3050 30010 STERLING PARK EQUIP | 19,904 | — | — | — | — |
| 21100003 9999 UNASSIGNED CAPITAL PROJECTS | — | 815 | 2,320,000 | 1,472,148 | 2,547,852 |
| TOTAL CAPITAL OUTLAY | <u>335,748</u> | <u>8,911</u> | <u>2,320,000</u> | <u>1,472,148</u> | <u>2,547,852</u> |
| | | | | | |
| TOTAL FOOD & BEV OCCUPATION TAX | <u>1,708,644</u> | <u>1,260,199</u> | <u>4,044,216</u> | <u>3,686,364</u> | <u>4,323,018</u> |
| | | | | | |
| TOTAL EXPENSES | <u><u>2,102,900</u></u> | <u><u>1,744,039</u></u> | <u><u>4,546,716</u></u> | <u><u>4,231,364</u></u> | <u><u>4,868,018</u></u> |

| | | |
|-----------------------------------|---|-----------------------------|
| 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.

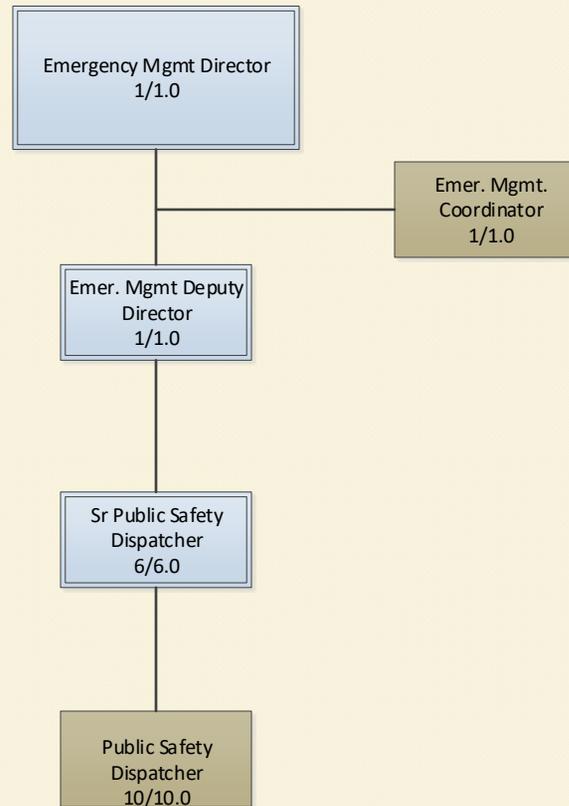
Budget Narrative

The 215 Fund is a result of the collected E911 surcharges on landline phones in Hall County, and their equivalent. That E911 surcharge is set and collected by the Hall County Board at \$1.00 per line and the funds can be exclusively used for 911 related expenses. E911 Funds are distributed by the County directly to City Finance and deposited into the 215 Fund. The 215 Fund pays for a portion of 2 Dispatcher FTE's and a variety of 911 related operational expenses.

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 |





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> |

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 |

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

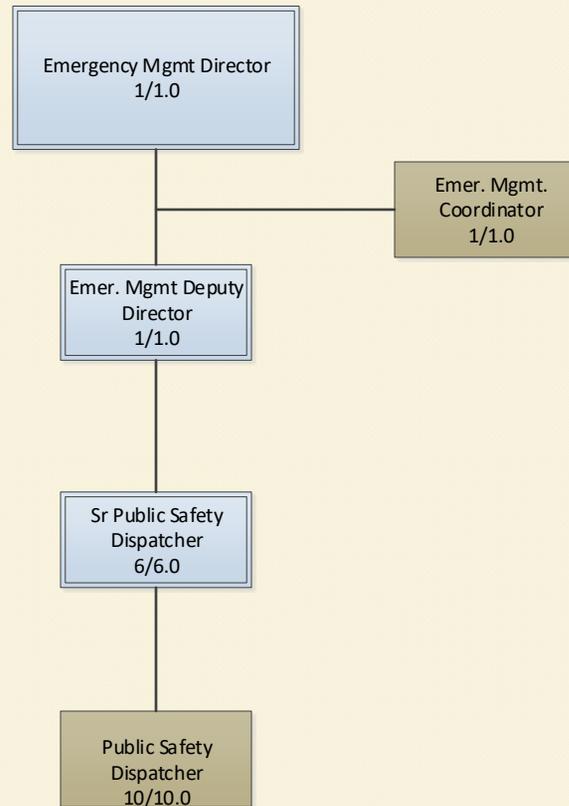
The Public Service Commission collects Wireless 911 Surcharges on behalf of all PSAPs in the state and allots a portion of those funds from its 911 Service Fund to PSAPs according to a complex formula of call volume and population. The PSC allotment can only be spent on expenses deemed by the PSC as 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 |



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> |

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> |

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><u>164,831</u></u> | <u><u>151,323</u></u> | <u><u>138,822</u></u> | <u><u>113,460</u></u> | <u><u>116,897</u></u> |

| | | |
|---------------------------------|--|----------------|
| 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 | 905,852 |
| 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>1,223,852</u> |
| Expenditures | 45,684 | 6,600 | 436,500 | 391,422 | 516,498 |
| Transfers Out | — | — | — | — | — |
| Total Requirements | <u>45,684</u> | <u>6,600</u> | <u>436,500</u> | <u>391,422</u> | <u>516,498</u> |
| Ending Cash Balance | <u>587,880</u> | <u>979,274</u> | <u>762,380</u> | <u>905,852</u> | <u>707,354</u> |

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> |

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 9999 UNASSIGNED CAPITAL PROJECTS | — | — | 436,500 | 391,422 | 516,498 |
| TOTAL CAPITAL OUTLAY | 45,684 | 6,600 | 436,500 | 391,422 | 516,498 |
| ----- | | | | | |
| TOTAL KENO | 45,684 | 6,600 | 436,500 | 391,422 | 516,498 |
| ----- | | | | | |
| TOTAL EXPENSES | 45,684 | 6,600 | 436,500 | 391,422 | 516,498 |
| ===== | | | | | |

| | | |
|--|---|---------------------|
| Fund Special Revenue | Department Summary | Public Works |
| Fund Type Metropolitan Planning | Supervisor Public Works Director | 225 |

Description

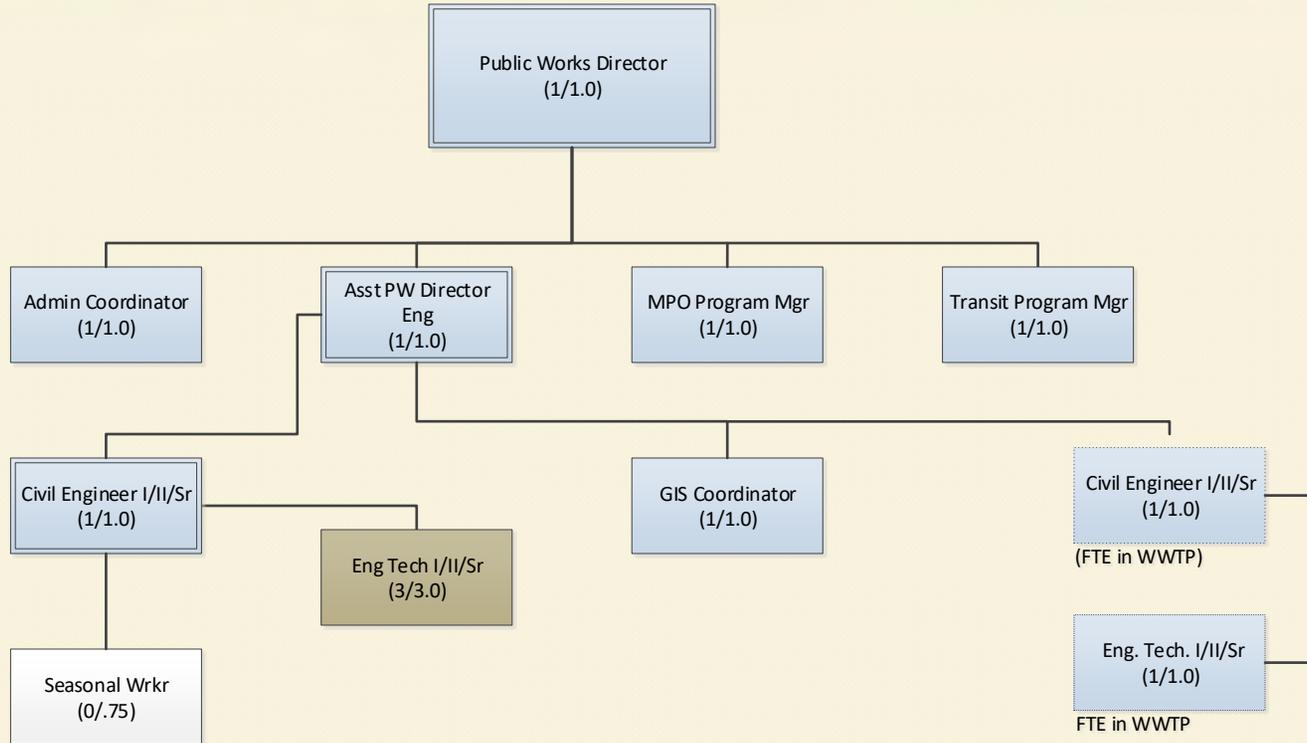
In March of 2012, Grand Island was declared a Metropolitan Statistical Area with a core population within the urbanized area of more than 50,000 people. As a result, the City of Grand Island created the Grand Island Area Metropolitan Planning Organization (GIAMPO) which has been designated as the Metropolitan 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 |



FT/FTE
 10/10.75

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> |

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> |

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 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

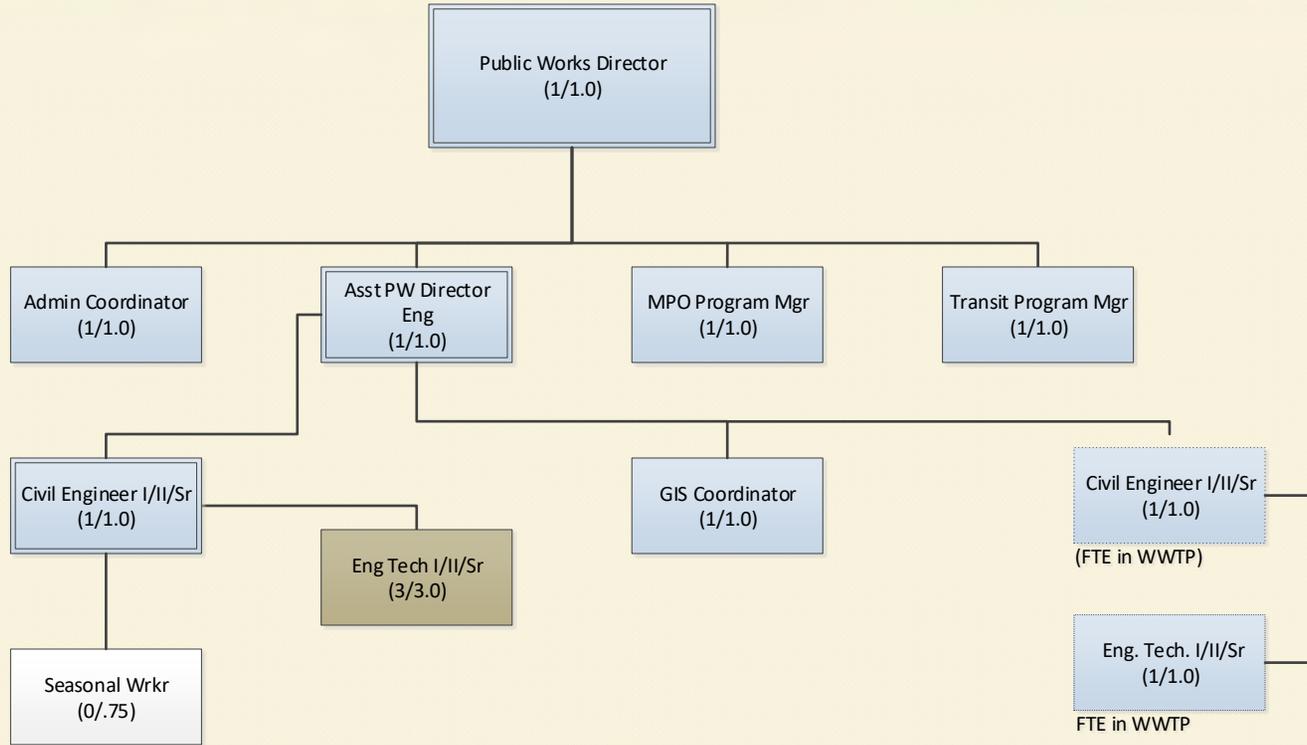
For this budget year the City of Grand Island intends to continue an interlocal agreement with Hall County to provide demand-response public transit services within Hall County and the City of Grand Island through a contract for services between City of Grand Island and Senior Citizens Industries, Inc. 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 |





FT/FTE
 10/10.75

TRANSIT 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 | (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> |

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> |

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 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.

COMMUNITY YOUTH COUNCIL

| | <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> |
| Beginning Cash Balance | 40,235 | 40,830 | 45,036 | 41,023 | 40,767 |
| Revenue | 862 | 196 | 4,206 | (56) | (56) |
| Transfers In | — | — | — | — | — |
| Total Resources Available | <u>41,097</u> | <u>41,026</u> | <u>49,242</u> | <u>40,967</u> | <u>40,711</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>40,767</u> | <u>27,535</u> |

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 | -56 | -56 |
| TOTAL OTHER REVENUE | 862 | 196 | 3,706 | -56 | -56 |
| | | | | | |
| TOTAL COMMUNITY YOUTH COUNCIL | 862 | 196 | 4,206 | -56 | -56 |
| | | | | | |
| TOTAL REVENUES | 862 | 196 | 4,206 | -56 | -56 |

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 | <u>267</u> | <u>3</u> | <u>12,200</u> | <u>200</u> | <u>13,176</u> |
| | | | | | |
| TOTAL COMMUNITY YOUTH COUNCIL | <u>267</u> | <u>3</u> | <u>12,200</u> | <u>200</u> | <u>13,176</u> |
| | | | | | |
| TOTAL EXPENSES | <u>267</u> | <u>3</u> | <u>12,200</u> | <u>200</u> | <u>13,176</u> |

| | | |
|-------------------------------------|---|------------------------------|
| Fund Special Revenue | Department Summary | Community Development |
| Fund Type Revolving Loan | Supervisor Planning Director | 237 |

Description

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

In 2020 grants were disbursed for Covid relief to qualifying businesses with repayment beginning in 2022. We began to receive payments in 2022 but had not received enough to begin another program. We anticipate that we will have enough funds to begin a program early in FY 2023 and will begin disbursing funds again.

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 | 248,541 | 199,871 | 203,801 | 102,021 | 130,021 |
| Expenditures | 73,000 | 138,000 | 141,000 | 3,000 | 123,000 |
| Transfers Out | — | — | — | — | — |
| Total Requirements | 73,000 | 138,000 | 141,000 | 3,000 | 123,000 |
| Ending Cash Balance | 175,541 | 61,871 | 62,801 | 99,021 | 7,021 |

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

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> |

| | | |
|---|--|----------------|
| 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.

Budget Narrative

Citizens of Grand Island will be voting on renewing the city's local option Economic Development Program in November 2022 with an increase to \$950,000 annually for 10 years.

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> |

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> |

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><u>627,620</u></u> | <u><u>741,904</u></u> | <u><u>972,500</u></u> | <u><u>972,500</u></u> | <u><u>972,500</u></u> |

| | | |
|--|---|------------------------------|
| 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

The budgeted income is in anticipation of repayments required if homeowners do not meet certain criteria. The budgeted expenses are in anticipation of funds repaid to government entities.

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> |

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> |

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 |
| ===== | | | | | |

| | | |
|--|---|------------------------------|
| 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.

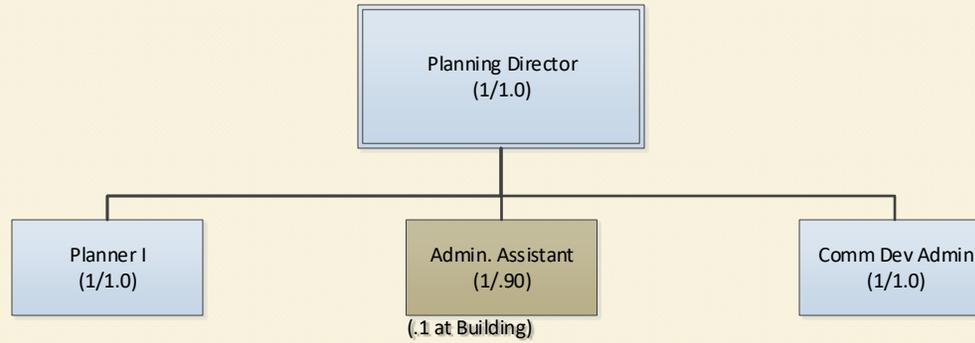
Nebraska Investment Finance Authority (NIFA) - Restricted Cash

Budget Narrative

We are anticipating activities to continue on as they have previously.

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 | 64,769 |
| Revenue | 114 | 107,086 | 126,815 | 126,787 | 126,787 |
| 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>171,724</u> | <u>216,556</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>64,769</u> | <u>83,001</u> |
| Unrestricted Cash | (23,311) | 19,937 | 56,053 | 64,769 | 83,001 |
| Restricted Cash | <u>(23,311)</u> | <u>19,937</u> | <u>56,053</u> | <u>64,769</u> | <u>83,001</u> |

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 | — | — |
| TOTAL OTHER REVENUE | 114 | 107,086 | 126,395 | 126,367 | 126,367 |
| | | | | | |
| TOTAL COMMUNITY DEVELOPMENT | 114 | 107,086 | 126,815 | 126,787 | 126,787 |
| | | | | | |
| TOTAL REVENUES | 114 | 107,086 | 126,815 | 126,787 | 126,787 |

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 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.

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> |

| | | |
|--------------------------------------|---|------------------------------|
| 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

Additional funds were received in 2022 due to Covid. This caused regular programs to be delayed until FY23. In FY23 we anticipate working on the 2022 programs along with the 2023 programs.

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> |

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> |

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 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> |

| | | |
|------------------------------------|------------------------------------|---------------|
| 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

The City of Grand Island is expecting to be the recipient of similar grants for FY23. This budget is designed to be in compliance with all of them.

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> |

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 | <u>55,189</u> | <u>—</u> | <u>17,000</u> | <u>17,000</u> | <u>17,000</u> |
| TOTAL BUREAU OF JUSTICE GRANTS | <u>55,189</u> | <u>—</u> | <u>17,000</u> | <u>17,000</u> | <u>17,000</u> |
| MINI GRANTS | | | | | |
| ----- | | | | | |
| INTERGOVERNMENTAL | | | | | |
| ----- | | | | | |
| 26020010 74360 FEDERAL GRANTS | — | — | 3,000 | 4,975 | 6,000 |
| TOTAL INTERGOVERNMENTAL | <u>—</u> | <u>—</u> | <u>3,000</u> | <u>4,975</u> | <u>6,000</u> |
| OTHER REVENUE | | | | | |
| ----- | | | | | |
| 26020010 74795 OTHER REVENUE | 7,076 | 31,871 | 4,000 | 23,449 | 20,000 |
| TOTAL OTHER REVENUE | <u>7,076</u> | <u>31,871</u> | <u>4,000</u> | <u>23,449</u> | <u>20,000</u> |
| TOTAL MINI GRANTS | <u>7,076</u> | <u>31,871</u> | <u>7,000</u> | <u>28,424</u> | <u>26,000</u> |
| TRI-CITY HIDTA | | | | | |
| ----- | | | | | |
| INTERGOVERNMENTAL | | | | | |
| ----- | | | | | |
| 26022317 74360 FEDERAL GRANTS | 52,451 | 45,127 | 55,442 | 55,442 | 55,442 |
| TOTAL INTERGOVERNMENTAL | <u>52,451</u> | <u>45,127</u> | <u>55,442</u> | <u>55,442</u> | <u>55,442</u> |
| TOTAL TRI-CITY HIDTA | <u>52,451</u> | <u>45,127</u> | <u>55,442</u> | <u>55,442</u> | <u>55,442</u> |
| BULLETPROOF VEST PARTNERSHIP | | | | | |
| ----- | | | | | |
| INTERGOVERNMENTAL | | | | | |
| ----- | | | | | |
| 26022321 74360 FEDERAL GRANTS | — | — | 9,400 | 17,238 | 9,400 |
| TOTAL INTERGOVERNMENTAL | <u>—</u> | <u>—</u> | <u>9,400</u> | <u>17,238</u> | <u>9,400</u> |
| TOTAL BULLETPROOF VEST PARTNERSHIP | <u>—</u> | <u>—</u> | <u>9,400</u> | <u>17,238</u> | <u>9,400</u> |
| TOTAL REVENUES | <u>114,716</u> | <u>76,998</u> | <u>88,842</u> | <u>118,104</u> | <u>107,842</u> |

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 |

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

Description

This fund accounts for the Tri-Cities Drug Enforcement Tream (TRIDENT), formerly the Central Nebraska Drug and Safe Streets Task Force. 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

This FY23 budget is designed for continuing operations for the Task Force.

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> |

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> |

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> |

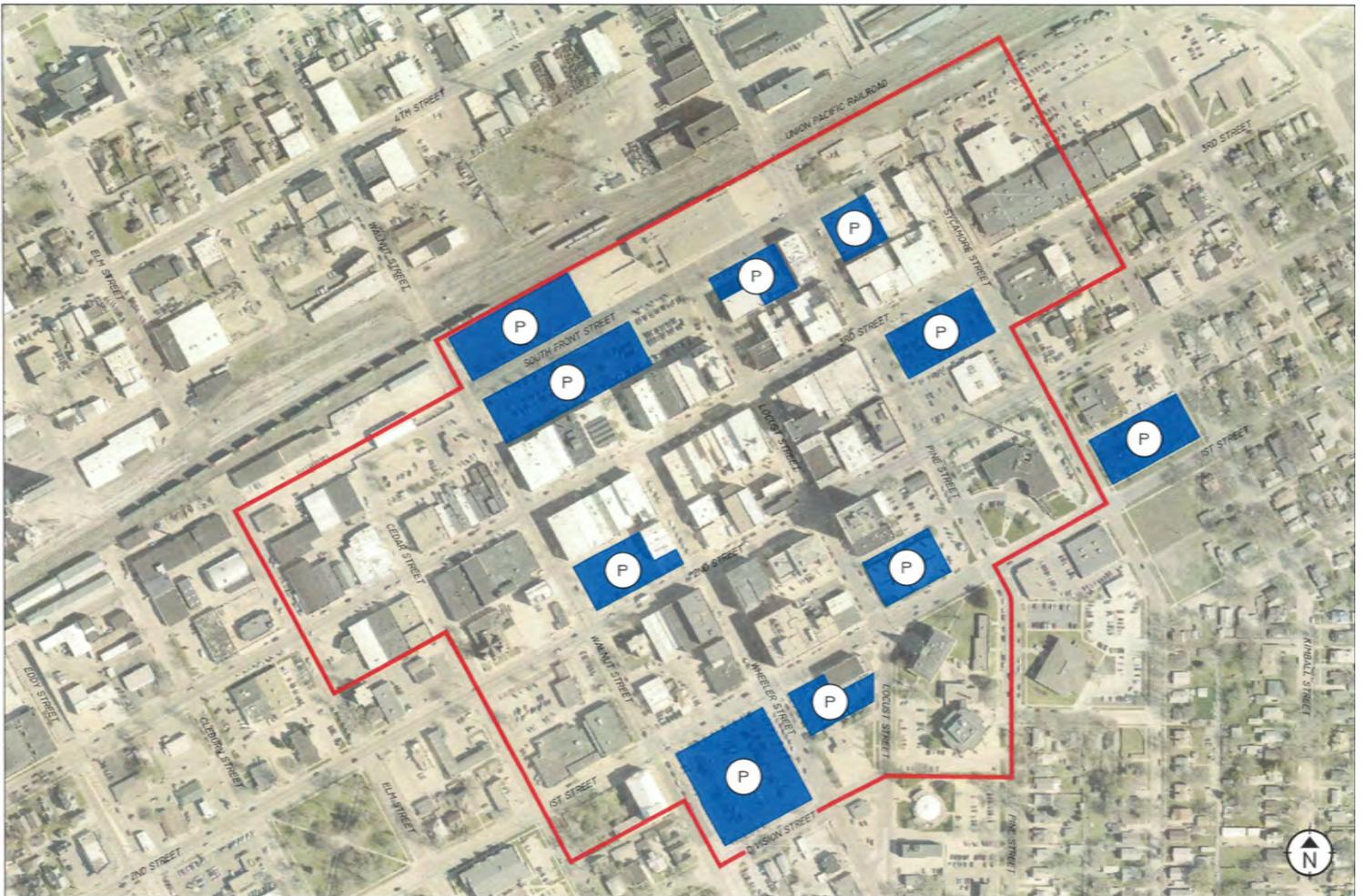
| | | |
|---|---|--------------------------|
| Fund Special Revenue | Department Summary | Downtown Projects |
| Fund Type Parking District 3 | Supervisor Public Works Director | 270 |

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 the downtown 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.



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> |

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 | — | — | — | — |
| ----- | | | | | |
| FEEES 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> |

| | | |
|---|---|---------------------------|
| 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 blocks of the City commercial center, are the same as the Railside Business Improvement District. 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.

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> |

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><u>19,039</u></u> | <u><u>17,227</u></u> | <u><u>16,025</u></u> | <u><u>15,530</u></u> | <u><u>14,525</u></u> |

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 | <u>9,143</u> | <u>67,198</u> | <u>61,400</u> | <u>51,861</u> | <u>18,400</u> |
| | | | | | |
| TOTAL PARKING DISTRICT#2 | <u>9,143</u> | <u>67,198</u> | <u>61,400</u> | <u>51,861</u> | <u>18,400</u> |
| | | | | | |
| TOTAL EXPENSES | <u>9,143</u> | <u>67,198</u> | <u>61,400</u> | <u>51,861</u> | <u>18,400</u> |

| | | |
|---|--|----------------|
| 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.

Budget Narrative

In Fiscal Year 2022 the Pioneer Consortium is no longer using the City of Grand Island as it's fiscal agent. The funds were transferred and the fund is no longer being used as of Fiscal Year 2023.

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> |

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 | — | — | — |
| <hr/> | | | | | |
| TOTAL PIONEER CONSORTIUM | 37,087 | 457 | — | — | — |
| <hr/> | | | | | |
| TOTAL REVENUES | 37,087 | 457 | — | — | — |
| <hr/> <hr/> | | | | | |

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 | — |

| | | |
|---------------------------------------|--|----------------|
| 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.

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 | 1,635,033 |
| Revenue | 1,255,476 | 293,374 | 619,734 | 628,123 | 619,570 |
| Transfers In | — | — | — | — | 1,000,000 |
| Total Resources Available | <u>1,773,095</u> | <u>1,853,521</u> | <u>1,105,099</u> | <u>2,212,698</u> | <u>3,254,603</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>1,635,033</u> | <u>1,875,613</u> |

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 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 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> |
| ----- | | | | | |
| OTHER DEPARTMENT PROJECTS | | | | | |
| ----- | | | | | |

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

| LOCAL ASSISTANCE | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|--|------------------|----------------|----------------|------------------|----------------|
| <u>OTHER REVENUE</u> | | | | | |
| ----- | | | | | |
| 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 | — | — |
| <u>TOTAL OTHER REVENUE</u> | <u>87,641</u> | <u>7,147</u> | <u>324,284</u> | <u>324,120</u> | <u>324,120</u> |
| | | | | | |
| <u>TOTAL OTHER DEPARTMENT PROJECTS</u> | <u>87,641</u> | <u>7,147</u> | <u>324,284</u> | <u>324,120</u> | <u>324,120</u> |
| | | | | | |
| <u>VETERANS HOME LAND</u> | | | | | |
| ----- | | | | | |
| <u>OTHER REVENUE</u> | | | | | |
| ----- | | | | | |
| 29564401 74794 LAND LEASE INCOME | 84,601 | 83,824 | 80,000 | 80,000 | 80,000 |
| <u>TOTAL OTHER REVENUE</u> | <u>84,601</u> | <u>83,824</u> | <u>80,000</u> | <u>80,000</u> | <u>80,000</u> |
| | | | | | |
| <u>TOTAL VETERANS HOME LAND</u> | <u>84,601</u> | <u>83,824</u> | <u>80,000</u> | <u>80,000</u> | <u>80,000</u> |
| | | | | | |
| <u>CITY LAND</u> | | | | | |
| ----- | | | | | |
| <u>OTHER REVENUE</u> | | | | | |
| ----- | | | | | |
| 29564402 74794 LAND LEASE INCOME | 79,297 | 48,858 | 55,000 | 55,000 | 55,000 |
| <u>TOTAL OTHER REVENUE</u> | <u>79,297</u> | <u>48,858</u> | <u>55,000</u> | <u>55,000</u> | <u>55,000</u> |
| | | | | | |
| <u>TOTAL CITY LAND</u> | <u>79,297</u> | <u>48,858</u> | <u>55,000</u> | <u>55,000</u> | <u>55,000</u> |
| | | | | | |
| <u>TOTAL REVENUES</u> | <u>1,255,476</u> | <u>293,374</u> | <u>619,734</u> | <u>628,123</u> | <u>619,570</u> |

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 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 | | | | | |
| ----- | | | | | |
| 29555001 85041 PLANNING COMMISSION PLAQUE | 107 | 107 | 120 | 120 | 130 |

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

| | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|--|----------------|----------------|------------------|------------------|------------------|
| LOCAL ASSISTANCE | | | | | |
| ----- | | | | | |
| 29555001 85042 EDITH ABBOTT MEMORIAL LIBRA | 101,263 | 53,043 | — | — | — |
| 29555001 85042 105 LIBRARY | — | 12,037 | — | — | — |
| TOTAL OPERATING EXPENSES | 101,370 | 65,634 | 120 | 120 | 130 |
| CAPITAL OUTLAY | | | | | |
| ----- | | | | | |
| 29555501 85010 CONTINGENCY PROJECTS | — | — | 250,000 | 250,000 | 270,000 |
| TOTAL CAPITAL OUTLAY | — | — | 250,000 | 250,000 | 270,000 |
| TOTAL OTHER DEPARTMENT PROJECTS | 101,370 | 65,634 | 250,120 | 250,120 | 270,130 |
| VETERANS HOME LAND | | | | | |
| ----- | | | | | |
| OPERATING EXPENSES | | | | | |
| ----- | | | | | |
| 29564401 85213 CONTRACT SERVICES | 33,569 | 25,436 | 37,000 | 37,000 | 39,960 |
| TOTAL OPERATING EXPENSES | 33,569 | 25,436 | 37,000 | 37,000 | 39,960 |
| TOTAL VETERANS HOME LAND | 33,569 | 25,436 | 37,000 | 37,000 | 39,960 |
| CITY LAND | | | | | |
| ----- | | | | | |
| OPERATING EXPENSES | | | | | |
| ----- | | | | | |
| 29564402 85213 CONTRACT SERVICES | 11,992 | 8,911 | 14,750 | 14,750 | 15,930 |
| TOTAL OPERATING EXPENSES | 11,992 | 8,911 | 14,750 | 14,750 | 15,930 |
| TOTAL CITY LAND | 11,992 | 8,911 | 14,750 | 14,750 | 15,930 |
| TOTAL EXPENSES | 177,948 | 233,946 | 1,500,065 | 542,665 | 1,343,990 |

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> |

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> |

| | | |
|-----------------------------------|--|----------------|
| 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.

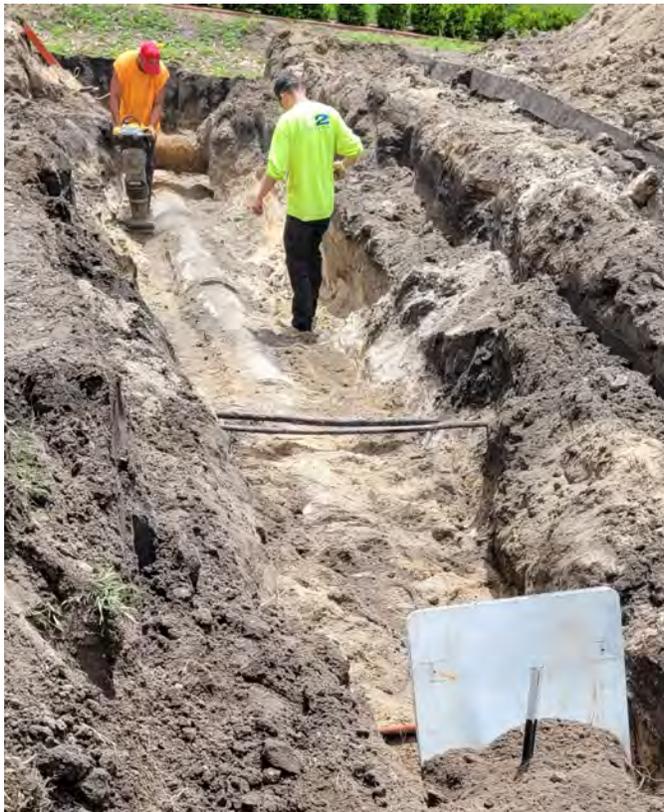
CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2023

| DEBT SERVICE | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| ----- | | | | | |
| GENERAL TAX REVENUE | | | | | |
| ----- | | | | | |
| 31050101 74005 PROPERTY TAXES | 1,310 | 62 | — | — | — |
| TOTAL GENERAL TAX REVENUE | <u>1,310</u> | <u>62</u> | <u>—</u> | <u>—</u> | <u>—</u> |
| | | | | | |
| OTHER REVENUE | | | | | |
| ----- | | | | | |
| 31050101 74787 INTEREST & DIVIDEND | 915 | 381 | 2,000 | 2,000 | 2,000 |
| TOTAL OTHER REVENUE | <u>915</u> | <u>381</u> | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |
| | | | | | |
| TOTAL DEBT SERVICE | <u>2,225</u> | <u>443</u> | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |
| | | | | | |
| TOTAL REVENUES | <u><u>2,225</u></u> | <u><u>443</u></u> | <u><u>2,000</u></u> | <u><u>2,000</u></u> | <u><u>2,000</u></u> |

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 |
| ===== | | | | | |

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> |

CAPITAL IMPROVEMENT 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 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 |

CAPITAL IMPROVEMENT FUTURE FYS

| 208 / 210 FUND | | FY 2022 PROJECTIONS | FY 2023 |
|-----------------------|--|----------------------------|-------------------------|
| 40004 | Annual Handicap Ramp Installation | \$ 165,000.00 | |
| 40011 | Webb Rd Assessment Payments | \$ 120,000.00 | \$ 80,500.00 |
| 40018 | Pavement Condition Survey | \$ 165,000.00 | |
| 40023 | 5-Points Intersection (NDOT) | \$ 50,000.00 | \$ 586,900.00 |
| 40028 | Old Potash; Claude to Webb | \$ 2,350,000.00 | \$ 2,400,000.00 |
| 40032 | Broadwell /UPRR Grade Separation Feasibility Report (NDOT) | \$ 70,000.00 | \$ 100,000.00 |
| 40036 | North Rd; 13th to Hwy 2 | \$ 2,000,000.00 | |
| 40037 | North Rd; Old Potash to 13th | \$ 3,525,000.00 | \$ 500,000.00 |
| 40041 | North Rd; Old Potash to Hwy 30 | \$ 25,000.00 | \$ 2,650,000.00 |
| | US Hwy 30 Bridges | \$ 230,000.00 | |
| 40042 | Custer Ave; Rehab | \$ 3,005,000.00 | \$ 1,700,000.00 |
| 40043 | Eddy St Underpass Rehab | \$ 1,300,000.00 | \$ 300,000.00 |
| 40046 | Capital; Moores Creek to North Road | \$ 2,235,000.00 | |
| | Hwy 2; Cairo to Grand Island | \$ 1,200,000.00 | |
| | Locust St; Koenig St to Fonner Park Rd | \$ 450,000.00 | |
| | Locust St; 2nd St to Fonner Park Rd | \$ - | \$ 450,000.00 |
| | Claud Rd | \$ 750,000.00 | |
| | Annual Curb Ramp Project | \$ - | \$ 165,000.00 |
| | Veteran's Legacy | \$ - | \$ 180,000.00 |
| | Unassigned | \$ 1,708,850.00 | \$ 1,708,850.00 |
| Sub Total | | \$ 19,348,850.00 | \$ 10,821,250.00 |

| 400 FUND | | FY 2022 PROJECTIONS | FY 2023 |
|------------------|--|----------------------------|----------------------|
| 40009 | Construction of NW Flood Control Project | \$ 35,000.00 | \$ 20,000.00 |
| 40014 | Moores Creek Drain Extension | \$ 650,000.00 | |
| 40044 | N Moores Creek 80 Wetland Detention Design | \$ 200,000.00 | \$ 210,000.00 |
| 40047 | Sidewalk Program | \$ 25,000.00 | \$ 25,000.00 |
| 40049 | PVIP Outlet | \$ 250,000.00 | \$ 250,000.00 |
| | Brookline Drainage Improvements | \$ 350,000.00 | \$ 50,000.00 |
| | South St/Henry St Drainage Improvements | \$ 100,000.00 | |
| | Citywide Drainage | | \$ 250,000.00 |
| | Street/Fleet Facility Study | | \$ 150,000.00 |
| 40051 | Misc Drainage Improvements - Various | | |
| Sub Total | | \$ 1,610,000.00 | \$ 955,000.00 |

| | | |
|---|--|---------------------------|
| 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.

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 | — | — | — | — |

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 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> |
| ----- | | | | | |
| 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><u>1,085,336</u></u> | <u><u>480,644</u></u> | <u><u>1,610,000</u></u> | <u><u>1,382,250</u></u> | <u><u>955,000</u></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> |

SPECIAL ASSESSMENT 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>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 | | 650,872 | 400,872 | 150,282 | 150,282 | 150,936 |

| | | |
|--|--|---------------------------|
| 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 2022-2023 reflects the collection of outstanding assessments.

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 |
| 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><u>156,296</u></u> | <u><u>128,959</u></u> | <u><u>121,000</u></u> | <u><u>121,000</u></u> | <u><u>121,000</u></u> |

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 | — | — | — |

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 | 2,127,832 |
| 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 | 2,346,000 |
| Total Resources Available | <u>3,399,934</u> | <u>4,882,685</u> | <u>4,327,042</u> | <u>4,662,164</u> | <u>4,642,332</u> |
| Expenditures | 1,911,277 | 2,423,021 | 3,918,975 | 2,534,332 | 3,905,441 |
| Transfers Out | — | — | — | — | — |
| Total Requirements | <u>1,911,277</u> | <u>2,423,021</u> | <u>3,918,975</u> | <u>2,534,332</u> | <u>3,905,441</u> |
| Ending Cash Balance | <u>1,488,657</u> | <u>2,459,664</u> | <u>408,067</u> | <u>2,127,832</u> | <u>736,891</u> |

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 | 800,000 |
| 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 | | 2,669,000 | 3,220,000 | 2,034,000 | 2,034,000 | 2,346,000 |

CAPITAL EQUIPMENT FUND

| | | | | 2022 | 2022 | 2023 |
|---|---|----------------|--|------------------|----------------|----------------|
| | | Account Number | | Budget | Forecast | Budget |
| CITY HALL/BUILDING INSPECTIONS | | | | | | |
| VEH | Inspection Vehicle | 41022001 85625 | | 21,000 | 0 | 27,750 |
| VEH | Maintenance Operations Vehicle | 41022001 85625 | | 35,000 | 0 | 47,250 |
| | Subtotal | | | 56,000 | 0 | 75,000 |
| BLDG IMP | Replace Membrane Roof at City Hall | 41022001 85612 | | 125,000 | 0 | 200,000 |
| | Subtotal | | | 125,000 | 0 | 200,000 |
| CITY HALL/BUILDING INSPECTIONS TOTAL | | | | 181,000 | 0 | 275,000 |
| FIRE/AMBULANCE SERVICES | | | | | | |
| BLDG IMP | Replace Station #1 Boilers | 41022101 85612 | | 75,000 | 75,000 | 0 |
| BLDG IMP | Station 1 & 2 Overhead Doors | 41022101 85612 | | 0 | 0 | 73,500 |
| BLDG IMP | Station 1 Concrete Repair | 41022101 85612 | | 0 | 0 | 50,000 |
| BLDG IMP | Fire Training Tower Repairs | 41022101 85612 | | 0 | 0 | 27,000 |
| | Subtotal | | | 75,000 | 75,000 | 150,500 |
| M & E | SCBA (air tank and mask) x60 | 41022101 85615 | | 525,000 | 0 | 525,000 |
| M & E | Knox Box | 41022101 85615 | | 20,000 | 20,000 | 0 |
| M & E | On-Board Computers w/ GPS | 41022101 85615 | | 35,000 | 35,000 | 0 |
| M & E | Pulse Point | 41022101 85615 | | 19,000 | 19,000 | 0 |
| M & E | Quickest Route Spillman Module | 41022101 85615 | | 17,000 | 17,000 | 0 |
| | Sub Total | | | 616,000 | 91,000 | 525,000 |
| VEH | Battalion Chief Vehicle Replacement | 41022101 85625 | | 55,000 | 0 | 65,000 |
| VEH | Braun XL Chief Type 3 Ambulance | 41022101 85625 | | 315,000 | 315,000 | 0 |
| | Subtotal | | | 370,000 | 315,000 | 65,000 |
| FIRE/AMBULANCE SERVICES TOTAL | | | | 1,061,000 | 481,000 | 740,500 |
| POLICE SERVICES | | | | | | |
| M & E | 20 Watchguard Body Cameras | 41022301 85615 | | 20,500 | 20,500 | 0 |
| M & E | Gang Database | 41022301 85615 | | 20,000 | 20,000 | 0 |
| M & E | 3 Shield Brand speed display systems | 41022301 85615 | | 10,200 | 10,200 | 0 |
| M & E | TrueNarc Test Drug Analyzer | 41022301 85615 | | 0 | 0 | 34,300 |
| M & E | Faro 3D Scanner | 41022301 85615 | | 0 | 0 | 64,100 |
| M & E | Tact Comm System | 41022301 85615 | | 0 | 0 | 28,500 |
| M & E | Motorolla APX-8000 Radios X58 | 41022301 85615 | | 0 | 0 | 150,800 |
| | Subtotal | | | 50,700 | 50,700 | 277,700 |
| VEH | 1 Admin, 7 Ford Explorers, 7 uplifts | 41022301 85625 | | 368,546 | 368,546 | 0 |
| VEH | 4 Explorers, 1 Expedition, 1 Pickup, 1 Admin | 41022301 85625 | | 0 | 0 | 399,545 |
| | Sub Total | | | 368,546 | 368,546 | 399,545 |
| POLICE SERVICES TOTAL | | | | 419,246 | 419,246 | 677,245 |

EMERGENCY MANAGEMENT

| | | | | | | |
|-----------------------------------|---------------------------------------|----------|-------|---------------|---------------|----------------|
| M & E | Outdoor Warning Sirens (2) | 41022601 | 85615 | 35,000 | 35,000 | 35,000 |
| M & E | Fiber Connection to 911 & Fire Stat 4 | 41022601 | 85615 | 25,000 | 25,000 | 0 |
| M & E | Fiber Connectivity | 41022601 | 85615 | 0 | 0 | 45,000 |
| M & E | Voting Repeater | 41022601 | 85615 | 0 | 0 | 30,000 |
| M & E | Backup Repeater | 41022601 | 85615 | 0 | 0 | 8,000 |
| M & E | Security Enhancements | 41022601 | 85615 | 0 | 0 | 8,000 |
| EMERGENCY MANAGEMENT TOTAL | | | | 60,000 | 60,000 | 126,000 |

STREETS

| | | | | | | |
|----------------------|-------------------------------------|----------|-------|----------------|----------------|------------------|
| M & E | Skid Steer Loader T66 (Buy Back) | 41033501 | 85615 | 11,000 | 7,896 | 11,000 |
| M & E | Skid Steer Loader T76 (Buy Back) | 41033501 | 85615 | 12,000 | 9,850 | 13,000 |
| M & E | 19 Sewer Combo Unit (Lease Purch) | 41033501 | 85615 | 66,441 | 66,441 | 66,441 |
| M & E | Street Sweeper & Snow Heaver | 41033501 | 85615 | 59,088 | 59,088 | 59,088 |
| M & E | Utility Tractor | 41033501 | 85615 | 40,000 | 40,725 | 0 |
| M & E | Salt Truck | 41033501 | 85615 | 95,000 | 0 | 135,350 |
| M & E | Dump Truck (10 cy) | 41033501 | 85615 | 125,000 | 0 | 144,918 |
| M & E | Pavement Mill | 41033501 | 85615 | 200,000 | 0 | 0 |
| M & E | Motorgrader | 41033501 | 85615 | 0 | 0 | 365,000 |
| M & E | Dump Truck (10 cy) | 41033501 | 85615 | 0 | 0 | 175,000 |
| M & E | Mower Deck Attachment for Tractor | 41033501 | 85615 | 0 | 0 | 21,564 |
| M & E | Mini Excavator | 41033501 | 85615 | 0 | 0 | 65,000 |
| Sub Total | | | | 608,529 | 184,000 | 1,056,361 |
| VEH | 3/4 Ton Pickup | 41033501 | 85625 | 40,000 | 37,900 | 0 |
| VEH | 1/2 Ton Pickup X2 | 41033501 | 85625 | 66,200 | 0 | 0 |
| VEH | 1/2 Ton Pickup | 41033501 | 85625 | 0 | 0 | 45,000 |
| Sub Total | | | | 106,200 | 37,900 | 45,000 |
| BLDG IMP | 4" water line at west yard facility | 41033501 | 85612 | 40,000 | 45,786 | 40,000 |
| BLDG IMP | Overhead Doors | 41033501 | 85612 | 20,000 | 14,214 | 0 |
| BLDG IMP | Tuck Point & Paint Bldg 5 | 41033501 | 85612 | 0 | 0 | 20,000 |
| Subtotal | | | | 60,000 | 60,000 | 60,000 |
| STREETS TOTAL | | | | 774,729 | 281,900 | 1,161,361 |

LIBRARY

| | | | | | | |
|-----------------------|---------------------------------|----------|-------|----------------|----------------|--------------|
| OFF EQ | New HVAC | 41044301 | 85620 | 750,000 | 750,000 | 0 |
| OFF EQ | IT Equipment | 41044301 | 85620 | 100,000 | 100,000 | 0 |
| Subtotal | | | | 850,000 | 850,000 | 0 |
| VEH | Truck purchased from Wastewater | 41044301 | 85620 | 0 | 0 | 9,107 |
| Subtotal | | | | 0 | 0 | 9,107 |
| LIBRARY TOTALS | | | | 850,000 | 850,000 | 9,107 |

PARKS

| | | | | | | |
|----------|-----------------------------------|----------|-------|--------|--------|--------|
| BLDG IMP | Golf Course Building Improvements | 41044401 | 85612 | 0 | 0 | 97,000 |
| Subtotal | | | | 0 | 0 | 97,000 |
| M & E | Cemetery 3 60" Mowers | 41044401 | 85615 | 42,000 | 39,438 | 0 |
| M & E | Parks - Utility Cart | 41044401 | 85615 | 13,000 | 14,050 | 0 |
| M & E | Parks - 11' Cut Mower | 41044401 | 85615 | 75,000 | 82,528 | 0 |

| | | | | | | |
|---------------------|-----------------------------------|----------|-------|----------------|----------------|----------------|
| M & E | Parks - Ballfield Drag Unit | 41044401 | 85615 | 35,000 | 35,927 | 25,728 |
| M & E | Parks - Utility Vehicle with Lift | 41044401 | 85615 | 61,000 | 0 | 85,000 |
| M & E | Parks - 2 72" Mower/Snow Blowers | 41044401 | 85615 | 100,000 | 87,732 | 0 |
| M & E | Parks - Shop Lift Installation | 41044401 | 85615 | 35,000 | 34,249 | 0 |
| M & E | HPSP - Utility Vehicle | 41044401 | 85615 | 15,000 | 10,347 | 0 |
| M & E | HPSP - Utility Vehicle with Lift | 41044401 | 85615 | 0 | 0 | 16,000 |
| M & E | Parks - Bobcat Trac Machine | 41044401 | 85615 | 0 | 0 | 14,000 |
| M & E | Parks - 12' Cut Mower | 41044401 | 85615 | 0 | 0 | 98,000 |
| M & E | Parks - 48" Stand Behind Mower | 41044401 | 85615 | 0 | 0 | 10,000 |
| M & E | Cemetery - Bobcat | 41044401 | 85615 | 0 | 0 | 71,000 |
| M & E | Cemetery - 60" Mower | 41044401 | 85615 | 0 | 0 | 16,000 |
| M & E | Cemetery - (6) 36" Mowers | 41044401 | 85615 | 0 | 0 | 35,000 |
| M & E | Parks - Bucket Lift Truck | 41044401 | 85625 | 0 | 0 | 172,500 |
| | Sub Total | | | 376,000 | 304,272 | 543,228 |
| VEH | Parks - 3/4 Ton Pickup | 41044401 | 85625 | 47,000 | 0 | 47,000 |
| VEH | Parks - 3/4 Ton Pickup | 41044401 | 85625 | 40,000 | 0 | 40,000 |
| VEH | Parks - 2 Wheel Drive Pickup | 41044401 | 85625 | 0 | 0 | 45,000 |
| VEH | Parks - 4x4 Pickup w Lift Gate | 41044401 | 85625 | 0 | 0 | 64,000 |
| | Subtotal | | | 87,000 | 0 | 196,000 |
| PARKS TOTALS | | | | 463,000 | 304,272 | 836,228 |

OTHER CAPITAL EQUIPMENT

| | | | | | | |
|---------------------------------------|----------------------------------|----------|-------|----------------|----------------|---------------|
| M & E | Computer Replacement | 41055001 | 85620 | 80,000 | 80,000 | 80,000 |
| | Subtotal | | | 80,000 | 80,000 | 80,000 |
| VEH | PW Engineering field SUV Vehicle | 41055001 | 85620 | 30,000 | 30,000 | 0 |
| | Subtotal | | | 30,000 | 30,000 | 0 |
| OTHER CAPITAL EQUIPMENT TOTALS | | | | 110,000 | 110,000 | 80,000 |

| | | |
|--|--|---------------------------|
| 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

Revenues for this fund comes from transfers from the General Fund, 2004, and 2018 Sales Tax initiatives. The County reimburses the City for half of the equipment cost for Emergency Management.

Expenditures for equipment will remain steady at \$3,905,441 as compared to budgeted FY2022 of \$3,918,975. Departments purchasing capital equipment out of this fund is Building Inspection, Police, Fire/Ambulance, Emergency Management, Information Technology, Parks, and Streets.

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 | — | — | — |
| 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 | 399,545 |
| TOTAL CAPITAL OUTLAY | 229,770 | 560,128 | 419,246 | 419,246 | 677,245 |
| ----- | | | | | |
| TOTAL POLICE CAPITAL EQUIPMENT | 229,770 | 560,128 | 419,246 | 419,246 | 677,245 |
| ----- | | | | | |

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 |
| <hr/> | | | | | |
| TOTAL EMERGENCY MANAGEMENT CAPITAL | 28,665 | 16,250 | 60,000 | 60,000 | 126,000 |
| <hr/> | | | | | |
| 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 |
| <hr/> | | | | | |
| TOTAL STREETS CAPITAL EQUIPMENT | 598,136 | 786,196 | 774,729 | 309,814 | 1,161,361 |
| <hr/> | | | | | |
| 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 |
| <hr/> | | | | | |
| TOTAL LIBRARY CAPITAL EQUIPMENT | — | 39,939 | 850,000 | 850,000 | 9,107 |
| <hr/> | | | | | |
| PARKS CAPITAL EQUIPMENT | | | | | |
| ----- | | | | | |
| CAPITAL OUTLAY | | | | | |
| ----- | | | | | |
| 41044401 85612 BUILDING IMPROVEMENTS | — | — | — | — | 97,000 |
| 41044401 85615 MACHINERY & EQUIPMENT | 311,517 | 158,836 | 376,000 | 304,272 | 543,228 |
| 41044401 85625 VEHICLES | 30,799 | 84,326 | 87,000 | — | 196,000 |
| TOTAL CAPITAL OUTLAY | 342,316 | 243,162 | 463,000 | 304,272 | 836,228 |
| <hr/> | | | | | |
| TOTAL PARKS CAPITAL EQUIPMENT | 342,316 | 243,162 | 463,000 | 304,272 | 836,228 |
| <hr/> | | | | | |
| TOTAL CAPITAL EQUIPMENT | 1,911,277 | 2,423,021 | 3,918,975 | 2,534,332 | 3,905,441 |
| <hr/> | | | | | |
| TOTAL EXPENSES | 1,911,277 | 2,423,021 | 3,918,975 | 2,534,332 | 3,905,441 |
| <hr/> | | | | | |

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 | — |

| | | |
|------------------------------|---|---------------------|
| 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.

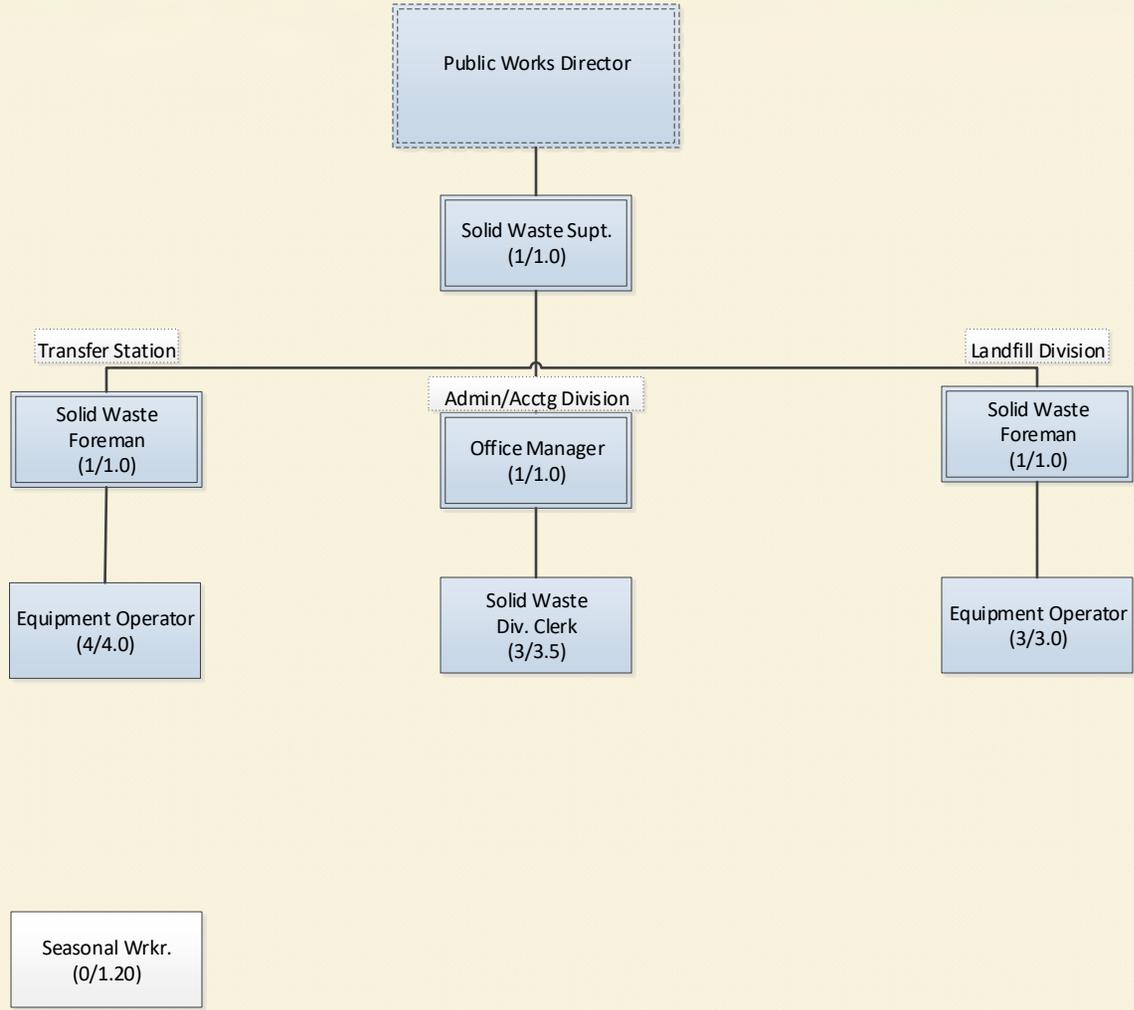
Budget Narrative

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 |





FT/FTE
14/15.7

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> |

ENTERPRISE FUNDS - CAPITAL

| | | 2022 | 2022 | 2023 |
|-------------------------------|--------------------------|----------------|------------------|--------------------------|
| | | Budget | Forecast | Budget |
| | | Account Number | | |
| SOLID WASTE | | | | |
| TRANSFER STATION | | | | |
| BLDG IMP | Concrete Improvements | 50530040 85612 | 20,000 | 22,500 20,000 |
| BLDG IMP | Transfer Station Upgrade | 50530040 85612 | 2,740,000 | 377,500 4,210,000 |
| | Subtotal | | 2,760,000 | 400,000 4,230,000 |
| M & E | Wheel Loader | 50530040 85615 | 164,000 | 163,500 0 |
| M & E | Grapple Bucket | 50530040 85615 | 30,000 | 26,500 0 |
| | Sub Total | | 194,000 | 190,000 0 |
| VEH | Semi-Tractor | 50530040 85625 | 122,000 | 0 115,000 |
| VEH | Transfer Trailer | 50530040 85625 | 78,000 | 95,000 |
| | Subtotal | | 200,000 | 95,000 115,000 |
| TRANSFER STATION TOTAL | | | 3,154,000 | 685,000 4,345,000 |
| LANDFILL | | | | |
| LAND IMP | Litter Fences | 50530043 85608 | 20,000 | 20,000 0 |
| LAND IMP | Tier 2 | 50530043 85608 | 30,000 | 30,000 30,000 |
| LAND IMP | Old Phillips Landfill | 50530043 85608 | 2,000,000 | 0 2,000,000 |
| | Subtotal | | 2,050,000 | 50,000 2,030,000 |
| M & E | Evap Machine | 50530043 85615 | 50,000 | 50,000 0 |
| M & E | Hydro Thumb | 50530043 85615 | 17,000 | 15,000 0 |
| M & E | Bobcat Dozer | 50530043 85615 | 0 | 0 925,000 |
| M & E | GPS Used Dozer | 50530043 85615 | 0 | 0 45,000 |
| M & E | Utility Vehicle | 50530043 85615 | 0 | 0 30,000 |
| | Sub Total | | 67,000 | 65,000 1,000,000 |
| BLDG IMP | Concrete Improvements | 50530043 85612 | 20,000 | 20,000 0 |
| | Subtotal | | 20,000 | 20,000 0 |
| LANDFILL TOTAL | | | 2,137,000 | 135,000 3,030,000 |

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 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> |

CAPITAL OUTLAY

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

| SOLID WASTE | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|--|------------------|------------------|------------------|------------------|------------------|
| ----- | | | | | |
| 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 | <u>301,288</u> | <u>31,399</u> | <u>3,154,000</u> | <u>685,000</u> | <u>4,345,000</u> |
| | | | | | |
| DEBT SERVICE | | | | | |
| ----- | | | | | |
| 50530040 85705 BOND PRINCIPAL | — | — | 119,481 | — | 119,481 |
| 50530040 85715 BOND INTEREST | — | — | 68,802 | — | 68,802 |
| TOTAL DEBT SERVICE | <u>—</u> | <u>—</u> | <u>188,283</u> | <u>—</u> | <u>188,283</u> |
| | | | | | |
| TOTAL TRANSFER STATION | <u>1,202,189</u> | <u>1,023,701</u> | <u>4,515,197</u> | <u>1,875,076</u> | <u>5,761,528</u> |
| | | | | | |
| 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 | <u>84,908</u> | <u>82,624</u> | <u>97,620</u> | <u>97,620</u> | <u>99,649</u> |
| | | | | | |
| 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 |
| 50530041 85505 OFFICE SUPPLIES | 807 | 70 | 500 | 400 | 500 |

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 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 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 |
| 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 |

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 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> |

| | | |
|---------------------------------------|--|------------------|
| 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 / Senior | 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 | 0 | 1 |
| 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 | 0.62 | 133 |

Utilities Department
2/2.0

Transmission Div.
17/17.0

Engineering Div.
15/15.25

Power Plant
Division
62/64.5

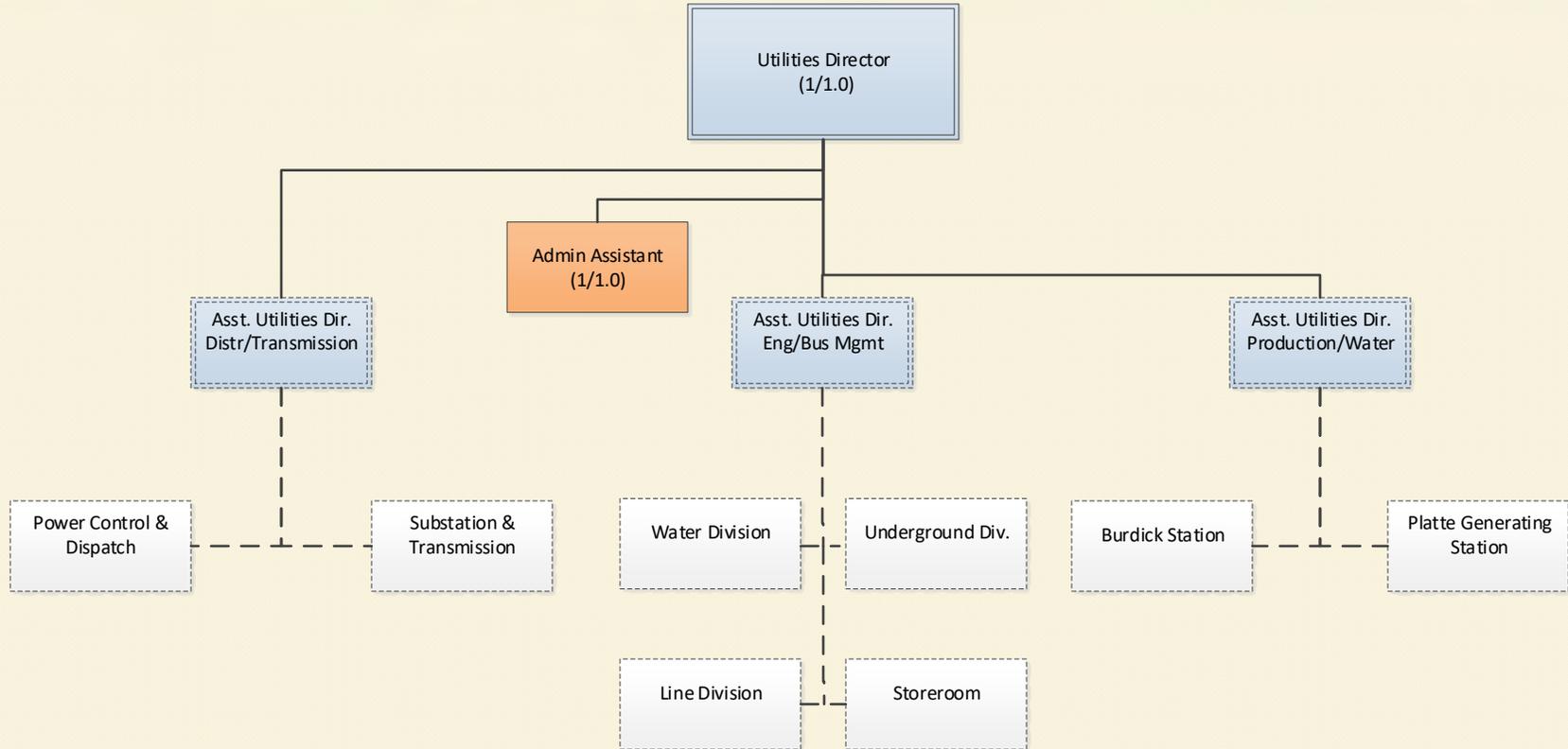
Line Division
19/19.25

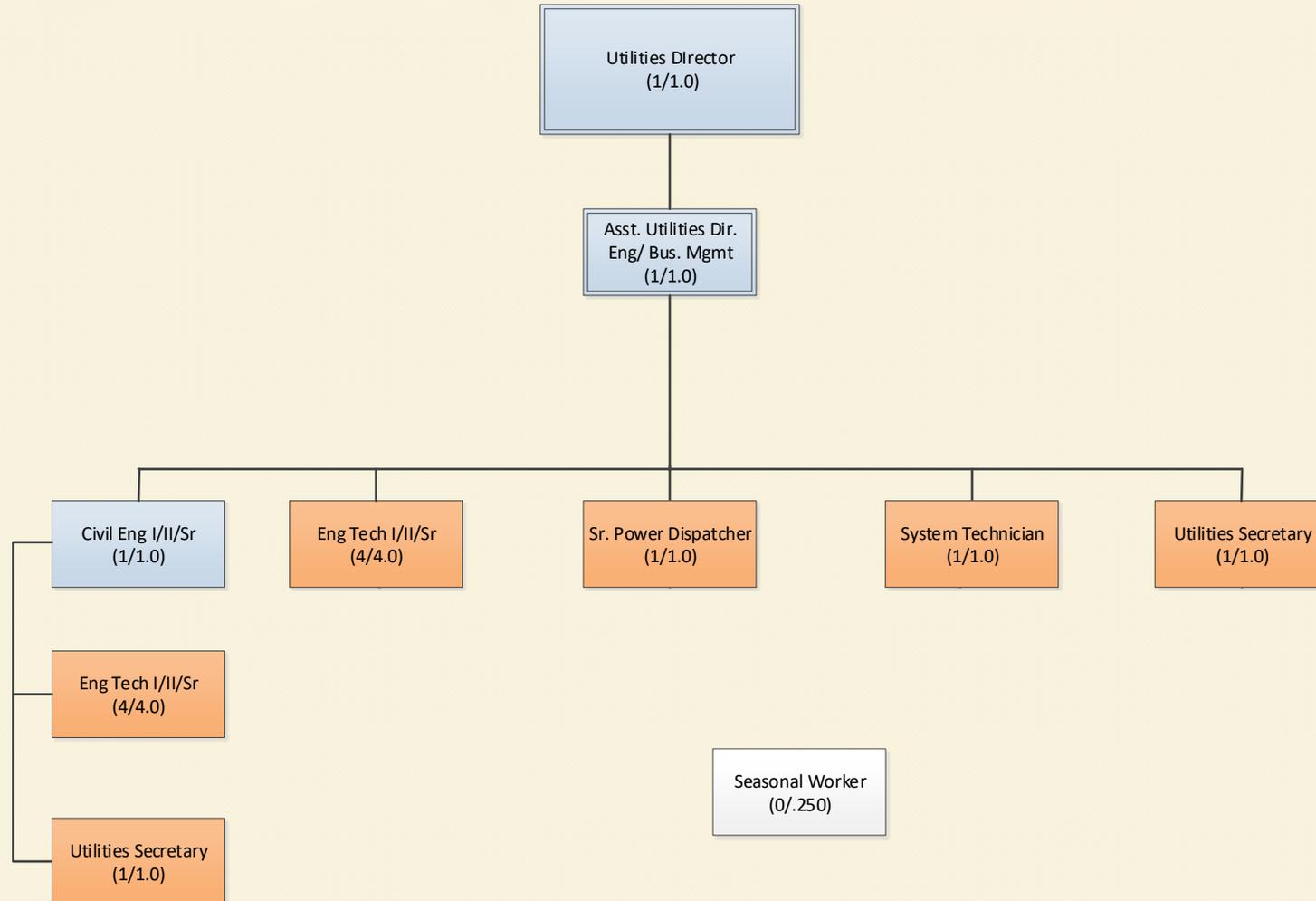
Underground Div
12/12.0

Storeroom Division
3/3.0

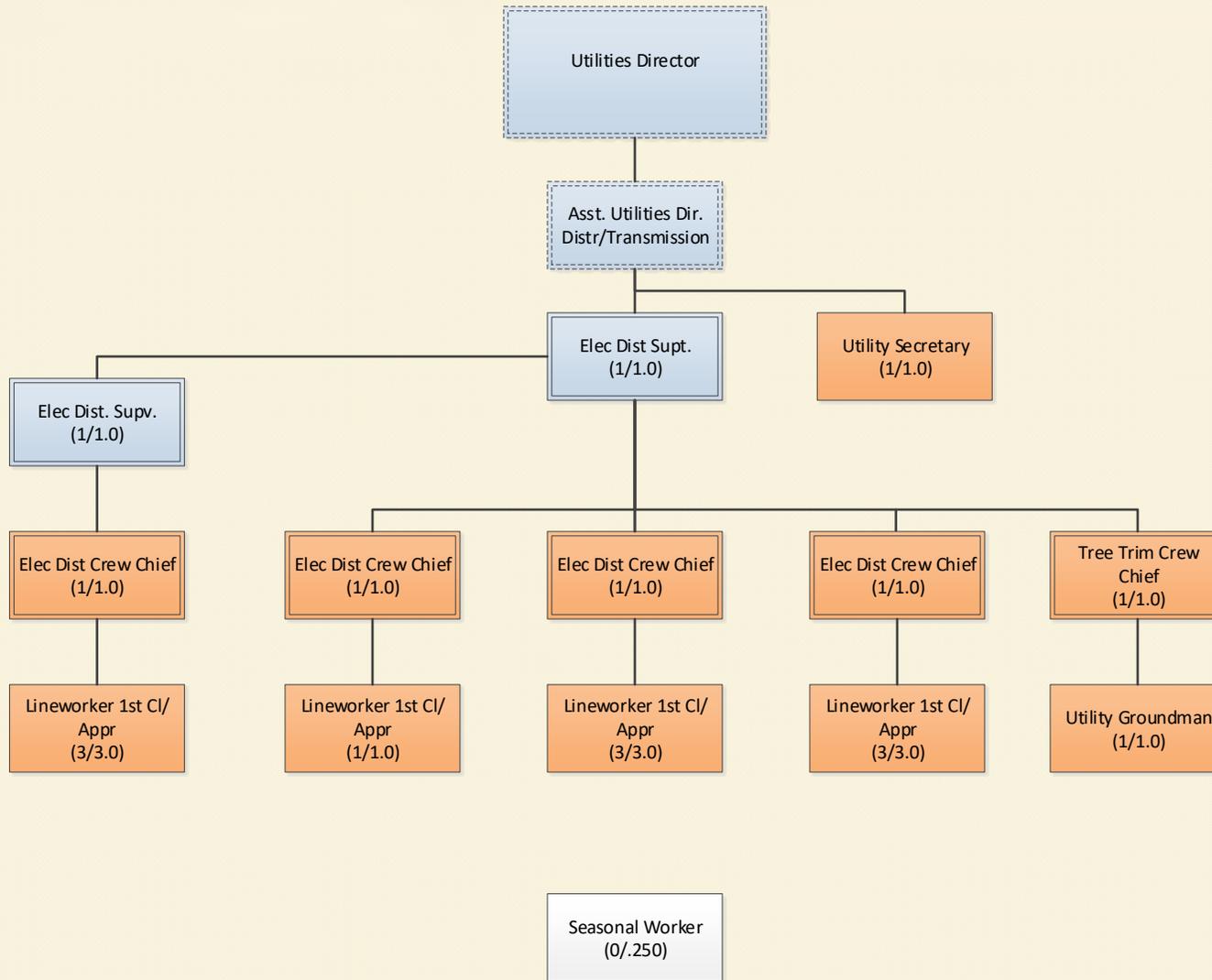
Water Division
12/12.5

FT/FTE
142/145.5

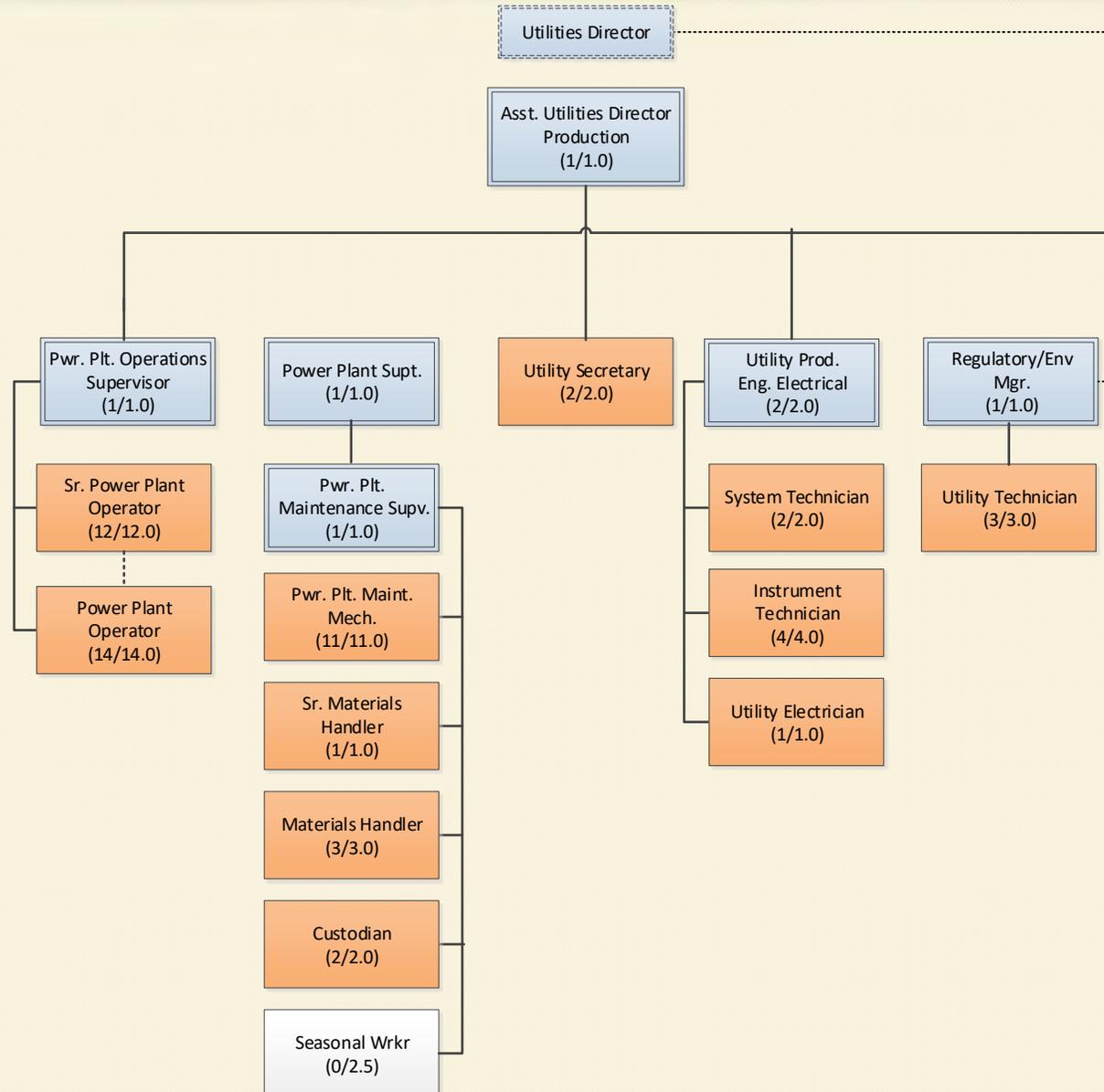




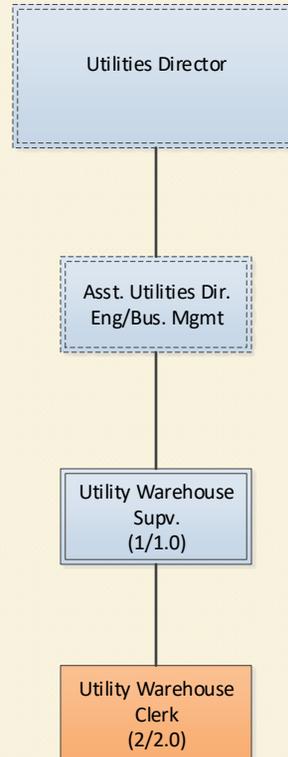
FT/FTE
15/15.25

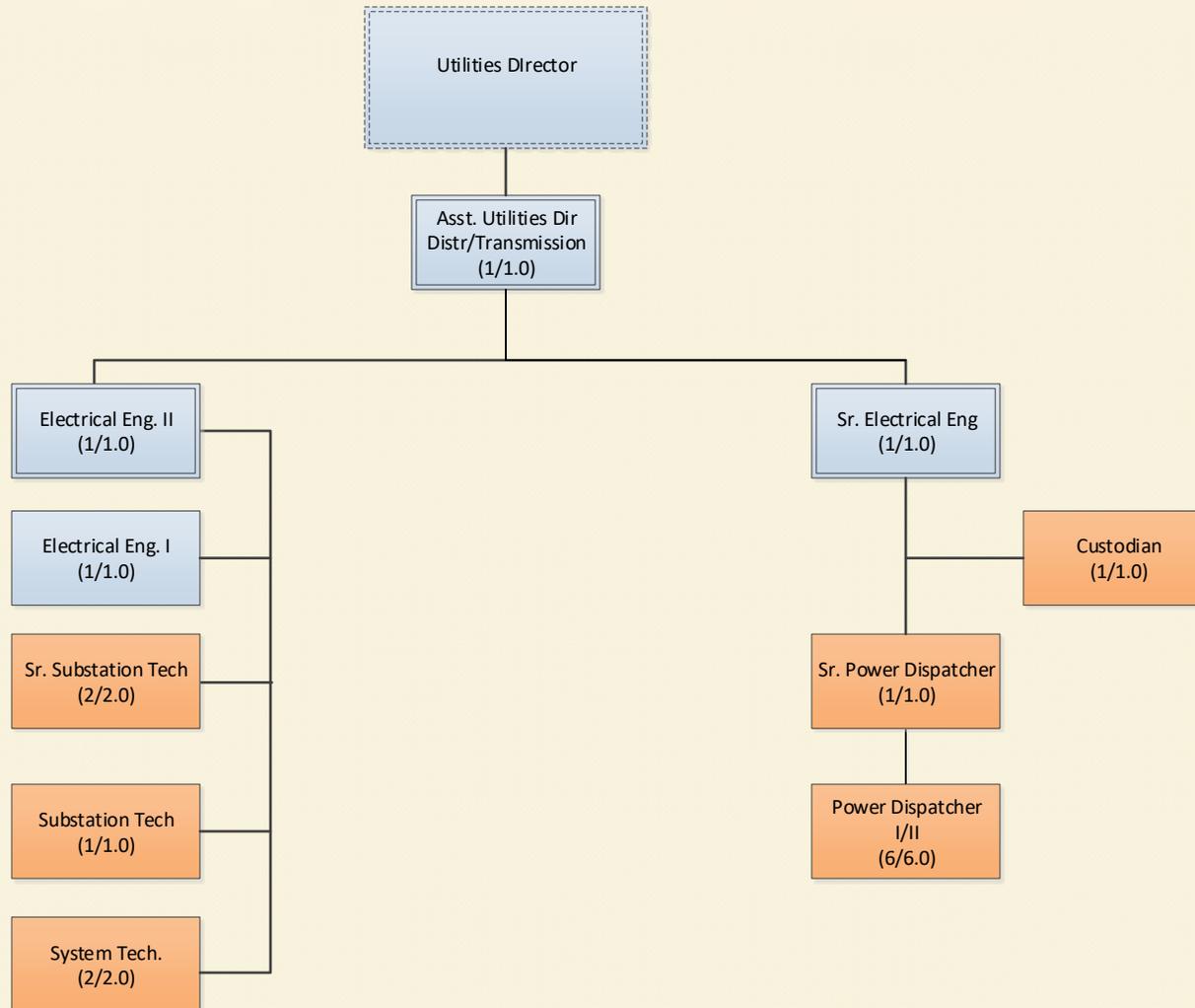


FT/FTE
19/19.250

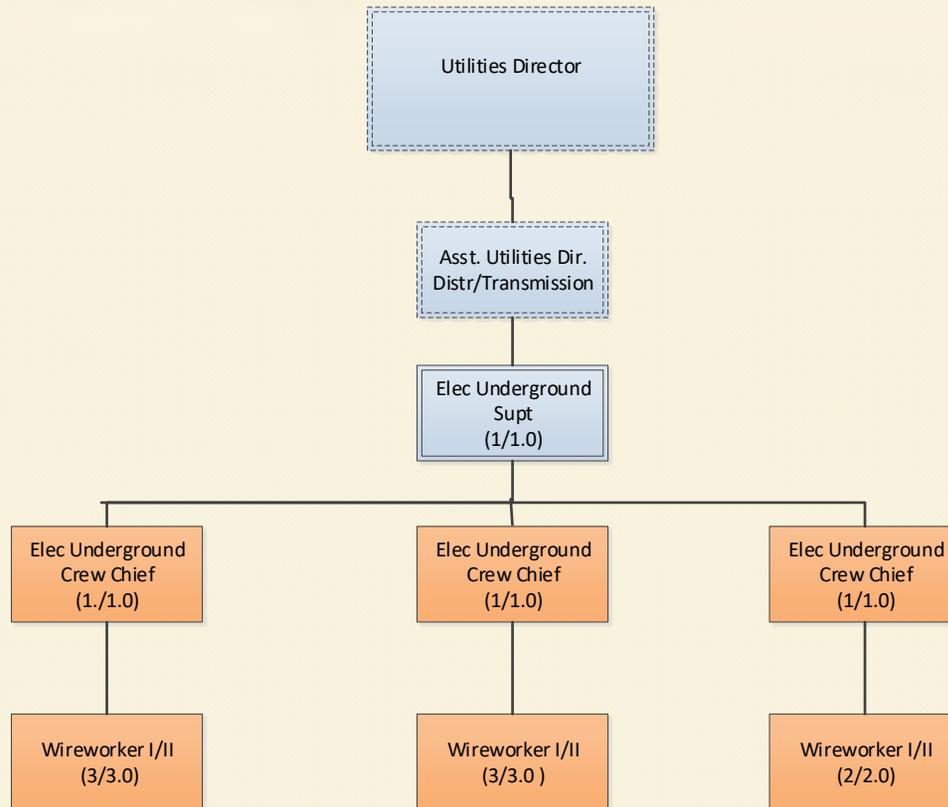


Production
 FT/FTE
 62/64.5





FT/FTE
17/17.0



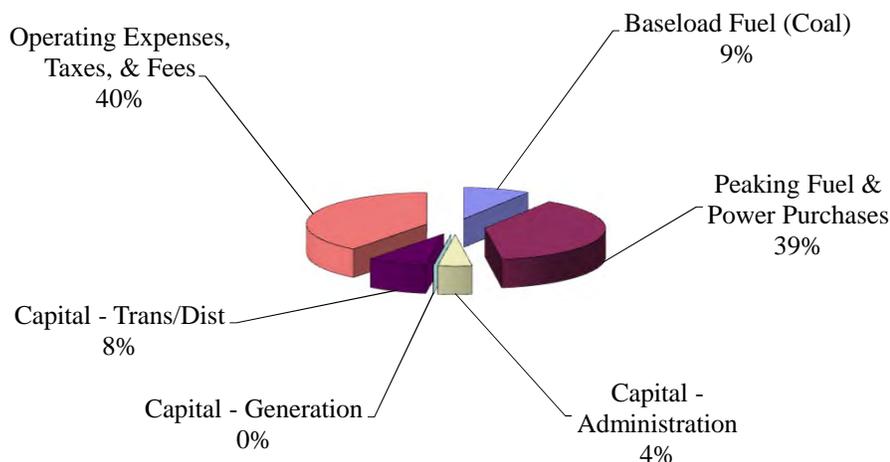
ELECTRIC UTILITY

| | <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> |

| 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 | 4,650,000 |
| PURCHASED POWER-WIND | 55540 | 692,697 | 717,000 | 725,000 |
| 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 | 145,000 |
| 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 |



Utilities Department
2/2.0

Transmission Div.
17/17.0

Engineering Div.
15/15.25

Power Plant
Division
62/64.5

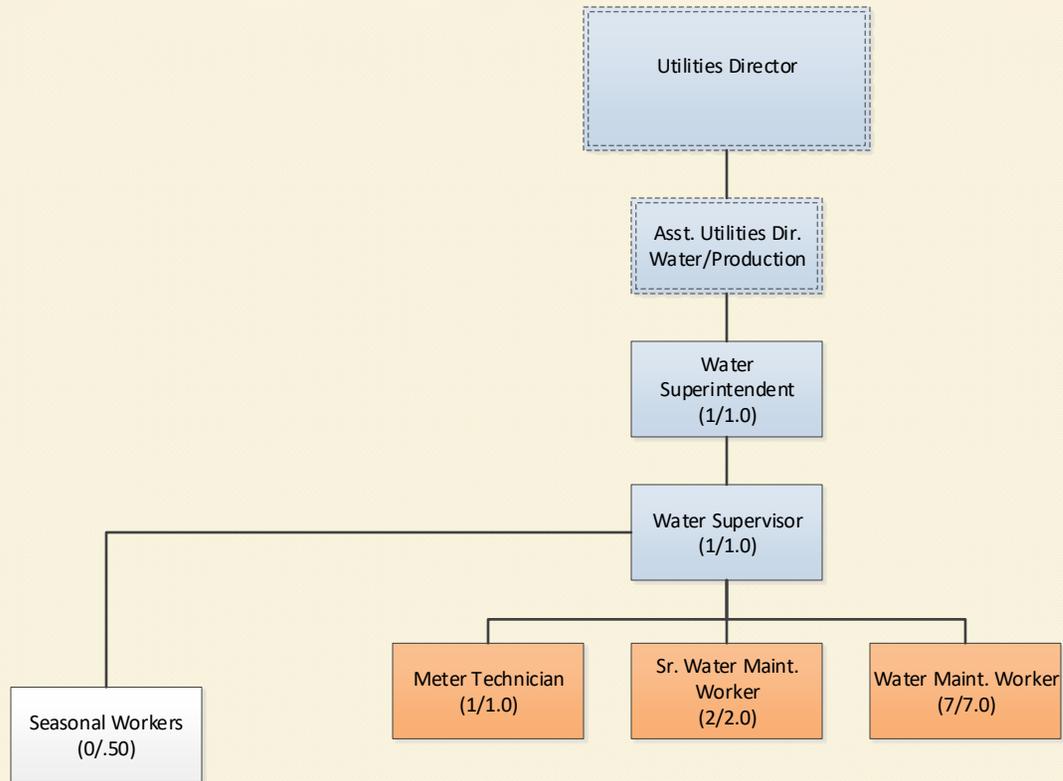
Line Division
19/19.25

Underground Div
12/12.0

Storeroom Division
3/3.0

Water Division
12/12.5

FT/FTE
142/145.5

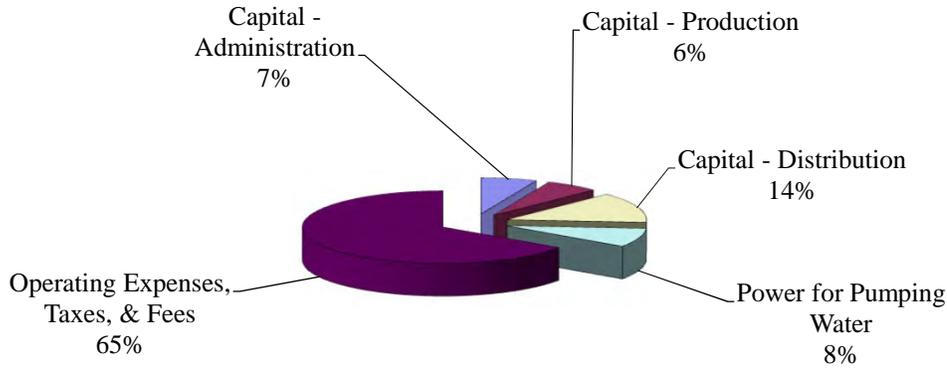


WATER UTILITY

| | <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> |

| 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

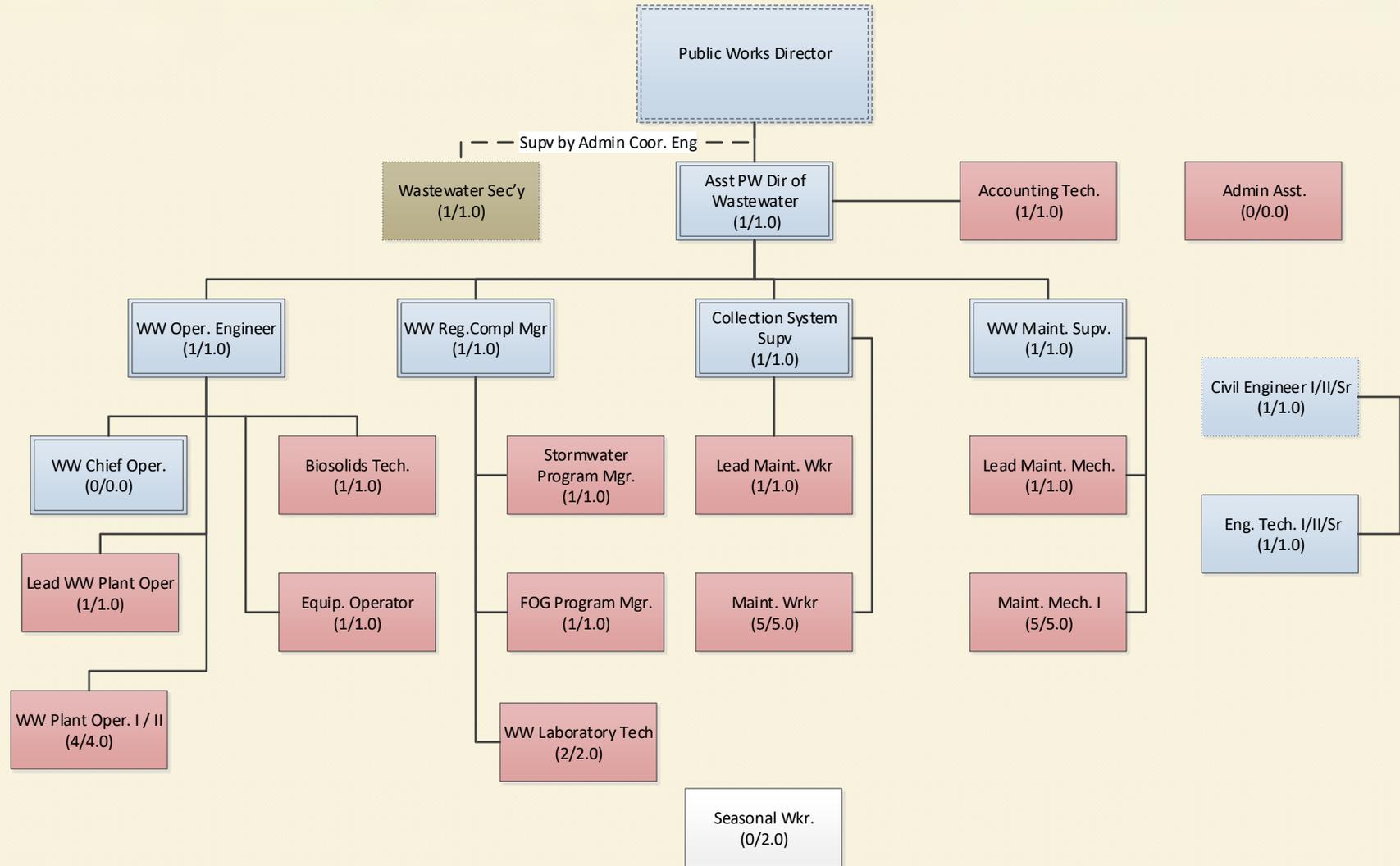
The FY 2023 budget provides for capital improvement projects, the addition of a fats, oils, and grease (FOG) Program Manager, and the continued operation and maintenance of the treatment plant and collection system. The capital and operating budgets for FY 2023 focus on improvements to the Wastewater 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 |
| Administrative Assistant - WWTP | 0 | 0 | 0 | 1 | 1 |
| Assistant Public Works Director - WWTP | 0 | 0 | 1 | 0 | 1 |
| Biosolids Technician | 1 | 1 | 1 | 0 | 1 |
| Civil Engineer I / II / Senior | 0 | 0 | 0 | 1 | 1 |
| Collection System Supervisor | 1 | 1 | 1 | 0 | 1 |
| Engineer I - PW | 1 | 1 | 1 | -1 | 0 |
| Engineer I - WWTP | 1 | 1 | 1 | -1 | 0 |
| Engineering Technician | 1 | 1 | 1 | -1 | 0 |
| Engineering Technician I / II / Senior | 0 | 0 | 0 | 1 | 1 |
| Equipment Operator | 1 | 1 | 1 | 0 | 1 |
| FOG (Fat, Oils, and Grease) Program Manager | 0 | 0 | 0 | 1 | 1 |
| Lab Technician - WWTP | 1 | 2 | 2 | 0 | 2 |
| Lead Maintenance Mechanic | 0 | 0 | 0 | 1 | 1 |
| Lead Wastewater Plant Operator | 0 | 0 | 0 | 1 | 1 |
| Maintenance Mechanic I/II - WWTP | 7 | 6 | 6 | -1 | 5 |
| 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 | -1 | 0 |
| 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 | -1 | 4 |
| Wastewater Secretary | 0 | 0 | 0 | 1 | 1 |
| Totals: | 33 | 33 | 34 | 1 | 35 |



FT/FTE
 32/34.0

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> |

ENTERPRISE FUNDS - CAPITAL

| Account Number | 2022 Budget | 2022 Forecast | 2023 Budget |
|--|--------------------------------|-------------------|-----------------------------|
| SEWER UTILITY | | | |
| Capital Operation Expenses | | | |
| WWTP Flow Improvements | 53030054 85207 53050 3,430,000 | 450,000 | 8,765,000 |
| Building 2 Renovation | 53030054 85213 53553 500,000 | 670,000 | 0 |
| UV System Upgrade | 53030054 85213 53051 39,000 | 50,900 | 60,000 |
| Final Clarifier No 3 Reno | 53030054 85213 53533 186,000 | 360,000 | 0 |
| Diffuser Replacement | 53030054 85213 53557 50,000 | 26,000 | 0 |
| Facility Security | 53030054 85213 53561 50,000 | 50,000 | 50,000 |
| Subtotal | | 4,255,000 | 1,606,900 8,875,000 |
| Capital Outlay | | | |
| Air Unit for Solids Handling | 53030054 85615 | | 42,500 |
| Front Loader | 53030054 85625 | | 350,000 |
| Subtotal | | 0 | 0 392,500 |
| Total Capital Expenditures | | 4,255,000 | 1,606,900 9,267,500 |
| Sanitary Sewer Construction | | | |
| Airport Authority | 53030055 85213 53038 5,370,000 | 4,500,000 | 2,300,000 |
| Collection System Breaks | 53030055 85213 53562 70,000 | 13,058 | 0 |
| Relocate Lift Station 17 | 53030055 85213 53566 1,425,000 | 265,000 | 1,550,000 |
| Flow Monitoring | 53030055 85213 | 85,000 | |
| Design of Storage Tanks | 53030055 85213 | 600,000 | 498,000 180,000 |
| Lift Station #1 | 53030055 85213 | 300,000 | |
| Custer to Broadwell; Capital to State Rehab | 53030055 85213 | 90,000 | |
| LS 28 EQ Tank | 53030055 85207 53567 | 0 285,000 | 2,175,000 |
| LS 1 Abandonment | 53030055 85207 53568 | 370,000 | 50,000 |
| 2022 SS Rehab | 53030055 85207 53569 | 350,000 | 675,000 |
| Total Sanitary Sewer Construction | | 7,940,000 | 6,281,058 6,930,000 |
| SEWER UTILITY TOTAL | | 12,195,000 | 7,887,958 16,197,500 |

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> |
| | | | | | |
| 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 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 | 434,319 | 479,418 | 486,318 | 555,925 | 600,547 |
| ----- | | | | | |
| 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 |
| 53030001 85427 PERIODICALS | 819 | 1,009 | 1,000 | 1,200 | 1,300 |

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 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 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 | <u>216,782</u> | <u>127,106</u> | <u>490,900</u> | <u>199,700</u> | <u>481,900</u> |
| | | | | | |
| TOTAL COLLECTION SERVICES | <u>1,026,470</u> | <u>777,142</u> | <u>1,133,929</u> | <u>944,074</u> | <u>1,275,405</u> |
| 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 | <u>702,298</u> | <u>671,424</u> | <u>777,431</u> | <u>768,960</u> | <u>882,388</u> |
| | | | | | |
| OPERATING EXPENSES | | | | | |
| ----- | | | | | |
| 53030051 85227 HEALTH SERVICES | — | 583 | 600 | — | 600 |
| 53030051 85290 OTHER PROFESSIONAL & TECH | — | 2,878 | 500 | 60,000 | 20,000 |
| 53030051 85305 516 UTILITY SERVICES | 491,312 | 488,813 | 540,000 | 500,000 | 540,000 |
| 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 |

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 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 | | | | | |
| ----- | | | | | |
| 53030052 85213 CONTRACT SERVICES | 736 | — | 56,000 | 25,000 | 56,000 |
| 53030052 85227 HEALTH SERVICES | 508 | 1,056 | 1,500 | 500 | 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 |
|--|----------------|------------------|------------------|------------------|------------------|
| ----- | | | | | |
| 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 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 |
| 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> |

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

| WASTEWATER UTILITY | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|--|----------------|----------------|----------------|------------------|----------------|
| ----- | | | | | |
| 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 53004 ONLINE MONITORING | 3,105 | 227 | — | — | — |
| 53030054 85213 53035 TRUCK WASH PAD | 30,889 | — | — | — | — |
| 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 85325 REPAIR & MAIN- MACH & EQUIP | 35,071 | — | — | — | — |
| TOTAL OPERATING EXPENSES | <u>1,047,166</u> | <u>5,121,433</u> | <u>4,255,000</u> | <u>1,749,179</u> | <u>8,930,000</u> |
| | | | | | |
| CAPITAL OUTLAY | | | | | |
| ----- | | | | | |
| 53030054 85615 MACHINERY AND EQUIPMENT | — | — | — | — | 42,500 |
| 53030054 85625 VEHICLES | 456,334 | 31,997 | — | — | 350,000 |
| TOTAL CAPITAL OUTLAY | <u>456,334</u> | <u>31,997</u> | <u>—</u> | <u>—</u> | <u>392,500</u> |
| | | | | | |
| TOTAL CAPITAL EXPENDITURES | <u>1,503,500</u> | <u>5,153,430</u> | <u>4,255,000</u> | <u>1,749,179</u> | <u>9,322,500</u> |
| | | | | | |
| 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 | <u>1,631,511</u> | <u>1,485,136</u> | <u>7,940,000</u> | <u>6,287,707</u> | <u>6,930,000</u> |
| | | | | | |
| TOTAL SANITARY SEWER CONSTRUCTION | <u>1,631,511</u> | <u>1,485,136</u> | <u>7,940,000</u> | <u>6,287,707</u> | <u>6,930,000</u> |
| | | | | | |
| TOTAL EXPENSES | <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

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 | 4,127,479 |
| Revenue | 10,815,825 | 12,299,562 | 11,840,140 | 12,492,140 | 10,364,590 |
| Transfers In | — | — | — | — | — |
| Total Resources Available | <u>15,361,316</u> | <u>16,161,046</u> | <u>15,474,349</u> | <u>16,814,105</u> | <u>14,492,069</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>4,127,479</u> | <u>731,131</u> |

INTERNAL SERVICE FUNDS - CAPITAL

| | | | | 2022 | 2022 | 2023 |
|-------------------------------------|-----------------------|----------|-------|------------------|------------------|------------------|
| Account Number | | | | Budget | Forecast | Budget |
| INFORMATION TECHNOLOGY | | | | 605 Fund | | |
| M & E | Disaster Recovery | 60510001 | 85615 | 56,000.00 | 46,000.00 | 70,480.00 |
| | Sub Total | | | 56,000.00 | 46,000.00 | 70,480.00 |
| INFORMATION TECHNOLOGY TOTAL | | | | 56,000.00 | 46,000.00 | 70,480.00 |
| FLEET SERVICES | | | | 610 Fund | | |
| BLDG IMP | Building Improvements | 61010001 | 85612 | 20,000.00 | 18,000.00 | 0.00 |
| | Sub Total | | | 20,000.00 | 18,000.00 | 0.00 |
| FLEET SERVICES TOTAL | | | | 20,000.00 | 18,000.00 | 0.00 |
| INTERNAL SERVICE FUNDS TOTAL | | | | 76,000.00 | 64,000.00 | 70,480.00 |

| | | |
|---|--|----------------|
| 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.

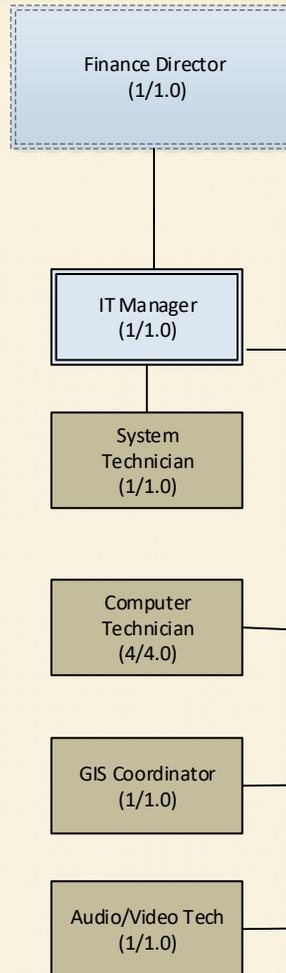
Budget Narrative

The Information Technology Divisions' major focus for the 2022-2023 budget year include the migration of our existing email system into Microsoft O365, additional deployments of multi-factor authentication, as well as network infrastructure improvements to enhance security including upgraded firewalls. These changes are reflected in the increase to software, small tools & parts, and machinery & equipment expenses.

The division will be changing one FTE position from a Computer Technician to a System Technician – IT. This change will allow a more technically challenging and flexible position to provide a higher level of support and technical assistance to our users.

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 | 1,594,288 | 1,611,024 | 1,791,233 | 1,856,333 | 1,879,064 |
| Expenditures | 1,391,003 | 1,441,691 | 1,715,794 | 1,664,269 | 1,839,299 |
| Transfers Out | — | — | — | — | — |
| Total Requirements | 1,391,003 | 1,441,691 | 1,715,794 | 1,664,269 | 1,839,299 |
| Ending Cash Balance | 203,285 | 169,333 | 75,439 | 192,064 | 39,765 |

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><u>1,391,003</u></u> | <u><u>1,441,691</u></u> | <u><u>1,715,794</u></u> | <u><u>1,664,269</u></u> | <u><u>1,839,299</u></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

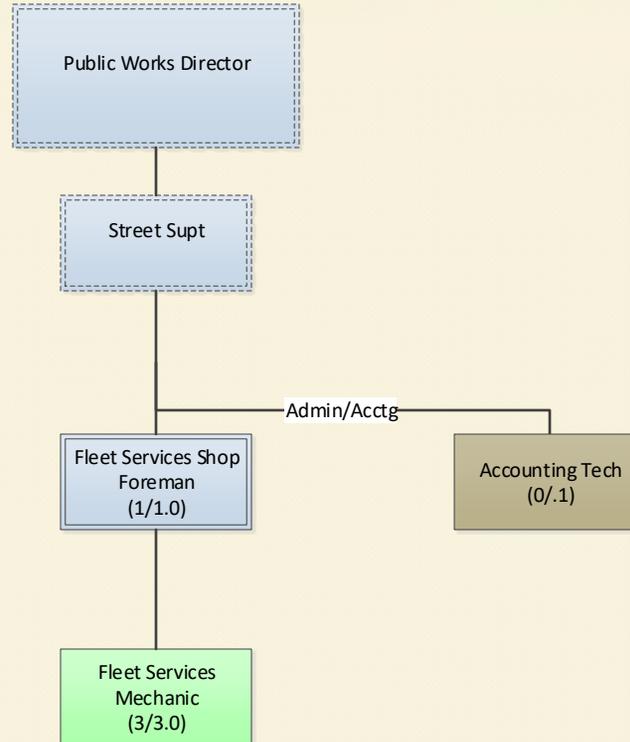
Personnel expenses increased briefly with retirements between 2018 and 2020 due to items such as accrual payouts. In FY 2019/2020 Fleet Services experienced an unfortunate loss of revenues of nearly \$20,000 due to COVID-19 pandemic.

Dual labor rates were implemented in FY 2019/2020 based on Light-Duty Equipment and Heavy-Duty Equipment. Labor rates for FY 2022/2023 will increase approximately twenty percent to \$112.00 per hour for Light-Duty Equipment and \$138.50 per hour for Heavy-Duty Equipment.

Gasoline and Diesel fuel will be marked up \$.50 per gallon to pay for operation and maintenance of the fuel system and save for future capital expenses related to the fueling system.

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> |

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 |
| 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><u>1,096,780</u></u> | <u><u>1,300,287</u></u> | <u><u>1,383,700</u></u> | <u><u>1,375,700</u></u> | <u><u>1,558,150</u></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 | 331,995 | 360,118 | 376,158 | 397,164 | 455,889 |
| ----- | | | | | |
| 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 |

| | | |
|--|--|----------------|
| 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.

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 | 3,473,950 |
| Revenue | 8,306,998 | 9,539,953 | 8,719,440 | 9,379,440 | 7,069,440 |
| Transfers In | — | — | — | — | — |
| Total Resources Available | <u>12,220,566</u> | <u>12,813,290</u> | <u>11,867,522</u> | <u>13,044,393</u> | <u>10,543,390</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>3,473,950</u> | <u>207,312</u> |

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

| GENERAL INSURANCE | 2020 ACTUAL | 2021 ACTUAL | 2022 BUDGET | 2022 FORECAST | 2023 BUDGET |
|---|------------------|------------------|------------------|------------------|------------------|
| ----- | | | | | |
| 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 | 1,200,000 | 800,000 |
| TOTAL FEES AND SERVICES | <u>886,197</u> | <u>506,316</u> | <u>800,000</u> | <u>1,200,000</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>1,200,040</u> | <u>800,040</u> |
| ----- | | | | | |
| FEEES AND SERVICES | | | | | |
| ----- | | | | | |
| 61550023 74797 HEALTH INSURANCE PREMIUM | 5,586,833 | 7,223,785 | 5,580,000 | 7,490,000 | 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>7,515,000</u> | <u>5,605,000</u> |
| ----- | | | | | |
| OTHER REVENUE | | | | | |
| ----- | | | | | |
| 61550023 74773 CO-PAY HEALTH INSURANCE | 1,124,527 | 1,092,719 | 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>13,900</u> | <u>13,900</u> |
| ----- | | | | | |
| TOTAL HEALTH INSURANCE | <u>6,783,711</u> | <u>8,367,551</u> | <u>7,268,900</u> | <u>7,528,900</u> | <u>5,618,900</u> |
| ----- | | | | | |
| TOTAL REVENUES | <u>8,306,998</u> | <u>9,539,953</u> | <u>8,719,440</u> | <u>9,379,440</u> | <u>7,069,440</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

The City will continue to budget in Fiscal Year 2023 per it's contractual obligations.

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> |

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 | — | — | — |
| 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> |

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 | <u>164,520</u> | <u>9,606</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| ----- | | | | | |
| TOTAL RESERVE-LAW ENFORCEMENT CENTER | <u>164,520</u> | <u>9,606</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| ----- | | | | | |
| TOTAL EXPENSES | <u><u>164,520</u></u> | <u><u>9,606</u></u> | <u><u>100,000</u></u> | <u><u>100,000</u></u> | <u><u>100,000</u></u> |

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 | 2,080,437 | 2,007,736 | 2,188,532 | 2,169,565 | 2,170,385 |
| Expenditures | 1,978,045 | 1,868,491 | 2,029,500 | 2,029,500 | 2,029,500 |
| Transfers Out | — | — | — | — | — |
| Total Requirements | 1,978,045 | 1,868,491 | 2,029,500 | 2,029,500 | 2,029,500 |
| Ending Cash Balance | 102,392 | 139,245 | 159,032 | 140,065 | 140,885 |

| | | |
|-------------------------------------|--|----------------|
| 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.

CAFETERIA/HSA PLAN

| | 2020 | 2021 | 2022 | 2022 | 2023 |
|---------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Forecast</u> | <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> |

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> |

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 |
| ===== | | | | | |

| | | |
|-------------------------------------|--|----------------|
| 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.

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> |

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 | — | — | — | — |
| 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 LIQOUR 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.

BUSINESS IMPROVEMENT DISTRICT ASSESSMENTS

| | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Budget</u> | 2022 <u>Forecast</u> | 2023 <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> |

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 ASSESSMENTS | | | | | |
| ----- | | | | | |
| 72611201 74140 BUSINESS DISTRICT #7 REV | 61,869 | 80,619 | 40,000 | 40,000 | 40,000 |
| TOTAL SPECIAL ASSESSMENTS | <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 ASSESSMENTS | | | | | |
| ----- | | | | | |
| 72611301 74140 BUSINESS DISTRICT #4 REV | 698 | 55,503 | 15,000 | 15,000 | 15,000 |
| TOTAL SPECIAL ASSESSMENTS | <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 |
| ===== | | | | | |

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.

EMPLOYEE PENSION RESERVE

| | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Budget</u> | 2022 <u>Forecast</u> | 2023 <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> |

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> |

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>—</u> | <u>—</u> | <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>—</u> | <u>—</u> | <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 |
| ===== | | | | | |

City of Grand Island 2022-2023 Annual Budget and Program of Municipal Services Other Documentation



**COMMUNITY REDEVELOPMENT AUTHORITY
2023 BUDGET**

| | 2022 BUDGET | 2021-2022 YE Projected | 2023 BUDGET |
|---|------------------------|-----------------------------------|------------------------|
| CONSOLIDATED | | | |
| Beginning Cash | 548,785 | 755,002 | 946,468 |
| REVENUE: | | | |
| Property Taxes - CRA | 548,328 | 571,153 | 548,263 |
| Property Taxes - Lincoln Pool | 196,818 | 196,818 | 197,340 |
| Property Taxes -TIF's | 5,400,000 | 5,400,000 | 7,100,000 |
| Loan Income (Poplar Street Water Line) | 20,000 | 20,000 | 20,000 |
| Interest Income - CRA | 10,000 | 2,000 | 10,000 |
| Land Sales | - | - | - |
| Other Revenue - CRA | 200,000 | 200,000 | 200,000 |
| Other Revenue - TIF's | | | |
| TOTAL REVENUE | 6,375,146 | 6,389,971 | 8,075,603 |
| TOTAL RESOURCES | 6,923,931 | 7,144,973 | 9,022,070 |
| EXPENSES | | | |
| Auditing & Accounting | 3,000 | 3,000 | 3000 |
| Legal Services | 3,000 | 200 | 3000 |
| Consulting Services | 5,000 | - | 5000 |
| Contract Services | 75,000 | 75,000 | 80000 |
| Printing & Binding | 1,000 | - | 1000 |
| Other Professional Services | 16,000 | 16,000 | 16000 |
| General Liability Insurance | 250 | - | 250 |
| Postage | 200 | - | 250 |
| Legal Notices | 500 | 300 | 500 |
| Travel & Training | 4,000 | 800 | 4000 |
| Other Expenditures | - | - | - |
| Office Supplies | 1,000 | 300 | 1000 |
| Supplies | 300 | 100 | 300 |
| Land | 30,000 | - | 50000 |
| Bond Principal - Lincoln Pool | 185,000 | 185,000 | 190000 |
| Bond Interest- Lincoln Pool | 10,805 | 10,805 | 7340 |
| Husker Harvest Days Payment (Year 4 of 10 Nov 2021) | 200,000 | 200,000 | 200000 |
| Façade Improvement | 200,000 | 162,000 | 370000 |
| Building Improvement (Committed Projects) | 500,000 | 135,000 | 722,000 |
| Other Projects | 200,000 | 10,000 | 250000 |
| TIF Payments | 5,400,000 | 5,400,000 | 7100000 |
| TOTAL EXPENSES | 6,835,055 | 6,198,505 | 9,003,640 |
| INCREASE(DECREASE) IN CASH | (459,909) | 191,466 | (928,038) |
| ENDING CASH | 88,876 | 946,468 | 18,430 |

Building Improvement includes all committed projects (Life/Safety, Façade and Other Projects) that have not been paid out

Governmental Activities

As of September 30, 2022 the governmental activities long-term debt consisted of the following:

| Original Amount | Issued | Issue | Interest Rate | Final Maturity | Out- standing |
|------------------------------------|------------|---|------------------|-------------------|-------------------|
| Governmental Activities | | | | | |
| Bonds Payable | | | | | |
| \$ 1,231,000 | 11/9/2015 | General Obligation Various Purpose Bonds | 1.10-2.30 | 12/15/2024 | 432,000 |
| 4,435,000 | 12/23/2016 | Public Safety Anticipation Bonds | 3 | 12/15/2036 | 2,640,000 |
| 15,000,000 | 11/19/2020 | Highway Allocation Fund Pledge Bonds | 3.0-4.0 | 11/15/2030 | 13,785,000 |
| Total Bonds Payable | | | | | <u>16,857,000</u> |
| Notes Payable - Direct Borrowing | | | | | |
| \$ 5,000,000 | 12/8/2016 | Promissory Note | Variable | 12/8/2028 | <u>2,915,325</u> |
| Capital Leases - Direct Borrowings | | | | | |
| \$ 3,728,681 | 4/7/2017 | Capital Lease Refunding Obligation - HEC | 1.80 | 12/15/2024 | 1,459,885 |
| 299,557 | 12/6/2018 | Capital Lease - Combo Sewer/Cleaner | 4.76 | 12/6/2023 | 112,552 |
| 166,212 | 5/1/2021 | Capital Lease - Golf Equipment | N/A | 10/1/2024 | |
| 387,176 | 11/13/2020 | Capital Lease - Combo Street Sweeper/Loader | 3.45 | 12/11/2025 | 208,088 |
| Total Capital Leases | | | | | <u>1,780,525</u> |

The Debt Service and General Funds are making the principal and interest payments on the bonds, the Occupation Tax Fund is making the principal and interest payments on the note payable, and the Gas Tax Fund is paying the capital lease obligations. The capital lease agreements are secured by the related financed facilities and equipment.

Business-type Activities

As of September 30, 2022 the long-term debt payable from proprietary fund resources consisted of the following:

| Original Amount | Issued | Issue | Interest Rate | Final Maturity | Out- standing |
|---------------------------------|------------|--|------------------|-------------------|-------------------|
| Business-type Activities | | | | | |
| Bonds Payable | | | | | |
| \$ 92,760,000 | 11/10/2020 | Combined Utilities Revenue Refunding Bonds | .443-4.0% | 8/15/2037 | <u>78,695,000</u> |

Component Units

| Original Amount | Issued | Issue | Interest Rate | Final Maturity | Out- standing |
|------------------------|------------|------------------------------|------------------|-------------------|------------------|
| Component Units | | | | | |
| Bonds Payable | | | | | |
| \$ 1,800,000 | 10/30/2012 | Limited Tax Obligation Bonds | .40-2.40 | 12/15/2022 | <u>195,000</u> |

Debt Service Requirements

Annual debt service requirement to maturity, including principal and interest, for long-term debt as of September 30, 2022, are as follows:

Bonds Payable

| | Governmental | | Business-Type | |
|-----------|------------------|-----------------|------------------|------------------|
| | Principal | Interest | Principal | Interest |
| 2022 | \$ 1,716,000 | \$ 585,566 | \$ 6,810,000 | \$ 1,950,205 |
| 2023 | \$ 1,619,000 | \$ 524,156 | \$ 6,875,000 | \$ 1,876,180 |
| 2024 | \$ 1,672,000 | \$ 462,549 | \$ 6,960,000 | \$ 1,788,741 |
| 2025 | \$ 1,585,000 | \$ 398,700 | \$ 7,065,000 | \$ 1,683,835 |
| 2026 | \$ 1,645,000 | \$ 335,860 | \$ 7,185,000 | \$ 1,568,874 |
| 2027-2031 | \$ 9,040,000 | \$ 859,048 | \$ 25,690,000 | \$ 5,730,355 |
| 2032-2036 | \$ 950,000 | \$ 100,050 | \$ 20,435,000 | \$ 2,738,311 |
| 2037-2041 | \$ 205,000 | \$ 2,973 | \$ 4,485,000 | \$ 147,863 |
| Total | \$ 18,432,000.00 | \$ 3,268,901.00 | \$ 85,505,000.00 | \$ 17,484,365.06 |

Notes Payable - Direct Borrowings

| | Governmental | |
|-----------|-----------------|---------------|
| | Principal | Interest |
| 2022 | \$ 485,269 | \$ 88,897 |
| 2023 | \$ 498,509 | \$ 75,657 |
| 2024 | \$ 512,110 | \$ 62,056 |
| 2025 | \$ 526,082 | \$ 48,084 |
| 2026 | \$ 540,435 | \$ 33,730 |
| 2027-2031 | \$ 838,425 | \$ 22,823 |
| 2032-2036 | \$ - | \$ - |
| 2037-2041 | \$ - | \$ - |
| Total | \$ 3,400,830.00 | \$ 331,247.00 |

Capital Lease Obligations - Direct Borrowings

Capital Lease-Direct Borrowings

| | Governmental | |
|-----------|-----------------|---------------|
| | Principal | Interest |
| 2022 | \$ 622,331 | \$ 55,470 |
| 2023 | \$ 643,440 | \$ 40,023 |
| 2024 | \$ 650,897 | \$ 24,124 |
| 2025 | \$ 557,004 | \$ 8,349 |
| 2026 | \$ 57,118 | \$ 1,970 |
| 2027-2031 | | |
| 2032-2036 | | |
| 2037-2041 | | |
| Total | \$ 2,530,791.49 | \$ 129,935.50 |

**Fiscal Year Budget 2023 –
Summary of Changes from Proposed Draft Book that was issued 7/19/2022**

10011401-85105, 85115, 85120, 85125, 85130, 85145, 85150, and 85161 FY23 cumulative budget changed from \$2,694,137 to \$2,727,517

10022102-85105, 85115, 85120, 85125, 85130, 85145, 85147, 85150, and 85161 FY23 cumulative budget changed from \$1,236,321 to \$1,292,137

10044301-85105, 85115, 85120, 85125, 85130, 85145, 85150, and 85161 FY23 cumulative budget changed from \$1,483,050 to \$1,640,167

10044405-85390 FY23 Budget increased from \$45,000 to \$70,000

10044501-85105, 85115, 85120, 85125, 85130, 85145, 85150, and 85161 FY23 cumulative budget changed from \$275,427 to \$172,431

10044901-85490 FY23 Budget decreased from \$100,000 to \$75,000

10055001-85213 FY23 Budget increased from \$218,800 to \$243,800

21000001-1100-40023 22 Forecast increased from \$45,000 to \$600,000

21000001-1100-40023 FY23 Budget decreased from \$586,900 to \$0

21000001-1100-40036 22 Forecast decreased from \$1,721,000 to \$1,506,000

21000001-1100-40036 FY23 Budget increased from \$0 to \$90,000

21000001-1100-40037 22 Forecast decreased from \$3,012,000 to \$1,803,000

21000001-1100-40037 FY23 Budget increased from \$500,000 to \$1,225,000

21000001-1100-40038 22 Forecast increased from \$215,000 to \$312,600

21000001-1100-40043 22 Forecast decreased from \$1,200,000 to \$503,000

21000001-1100-40043 FY23 Budget increased from \$300,000 to \$1,100,000

21000001-1100-40046 22 Forecast decreased from \$1,733,308 to \$1,585,000

21000001-1100-40046 FY23 Budget increased from \$0 to \$190,000

21000001-2100-40004 22 Forecast increased from \$150,000 to \$156,718

21000001-2100-40022 22 Forecast decreased from \$124,000 to \$123,891

21000001-2100-40028 22 Forecast increased from \$2,800,000 to \$3,162,000

21000001-2100-40028 FY23 Budget increased from \$0 to \$90,000

21000001-2100-40030 22 Forecast increased from \$1,000 to \$1,609

21000001-9999 22 Forecast decreased from \$4,571,000 to \$3,510,250

21000001-9999 FY23 Budget increased from \$4,708,850 to \$6,058,850

21033506-85354 22 Forecast decreased from \$935,000 to \$820,000

21033506-85354 FY23 Budget increased from \$1,009,800 to \$1,124,800

21100001-74036 FY23 Budget Increased from \$400,000 to \$425,000

21100001-85486 22 Forecast Increased from \$382,500 to \$425,000

21100001-85486 FY23 Budget Increased from \$382,500 to \$425,000

21100003-85454 22 Forecast increased from \$450,000 to \$940,000

21100003-85454 FY23 Budget Increased from \$450,000 to \$500,000

21100003-85454 22 Forecast increased from \$450,000 to \$940,000

21100003-85454 FY23 Budget Increased from \$450,000 to \$500,000

21100003-9999 22 Forecast decreased from \$2,320,000 to \$1,472,148

21100003-9999 FY23 Budget increased from \$2,320,000 to \$2,547,852

22010001-9999 22 Forecast decreased from \$436,500 to \$391,422

22010001-9999 FY23 Budget increased from \$471,420 to \$516,498

23710001-74787 22 Forecast decreased from \$3,260 to \$150

23710001-74787 FY23 Budget decreased from \$3,260 to \$1,000

23710001-74788 22 Forecast increased from \$0 to \$40,000

23710001-74787 FY23 Budget increased from \$0 to \$30,000

23710001-74788-23715 22 Forecast decreased from \$25,000 to \$0

23710001-74787-23715 FY23 Budget decreased from \$30,000 to \$0

23710001-85481 22 Forecast decreased from \$138,000 to \$0

23710001-85481 FY23 Budget increased from \$0 to \$120,000

24010001-74788 22 Forecast decreased from \$30,000 to \$0

24010001-85213 22 Forecast decreased from \$39,380 to \$0

24010001-85213-24011 22 Forecast decreased from \$66,170 to \$0

25010001-74799 22 Forecast decreased from \$28 to \$0

25010001-74799 FY23 Budget decreased from \$28 to \$0

25200001-74368 22 Forecast decreased from \$1,118,905 to \$830,990
25200001-74368 FY23 Budget increased from \$1,118,905 to \$1,400,000

25200001-85213 FY23 Budget increased from \$698,459 to \$1,400,000

25200001-85213-27000, 85213-27002, 85213-27003, 85213-27004 22 Forecast increased from \$-400 to \$0

25200001-85213-27000, 85213-27002, 85213-27003, 85213-27004 FY23 Budget increased from \$-400 to \$0

28014310-85221 22 Forecast increased from \$0 to \$92,965

29555001-74799 22 Forecast decreased from \$164 to \$0

29555001-74799 FY23 Budget decreased from \$164 to \$0

29544401-85490 22 Forecast decreased from \$1,163,000 to \$200,000

29544401-85490 FY23 Budget decreased from \$1,163,000 to \$963,000

41022101-85625 22 Forecast decreased from \$370,000 to \$315,000

41022101-85625 FY23 Budget increased from \$0 to \$65,000

41022101-85625 FY23 Budget increased from \$391,530 to \$399,545

41044401-85612 FY23 Budget increased from \$0 to \$97,000

41044401-85615 22 Forecast decreased from \$330,000 to \$304,272

41044401-85615 FY23 Budget increased from \$517,500 to \$543,228

41044401-85625 22 Forecast decreased from \$87,000 to \$0

41044401-85625 FY23 Budget increased from \$109,000 to \$196,000

60510001-85615 22 Forecast decreased from \$56,000 to \$46,000

60510001-85615 FY23 Budget increased from \$60,480 to \$70,480

6150021-74765 22 Forecast increased from \$800,000 to \$1,200,000

61550023-74797 22 Forecast increased from \$5,580,000 to \$7,490,000

CITY OF GRAND ISLAND

FISCAL POLICIES MANUAL

I. INTRODUCTION:

The fiscal policies outlined in this document and the supplements are intended to be:

1. Fully consistent with the Mission and Purpose Statement for the City Of Grand Island. “Enhance the quality of life in the Grand Island Community, to recognize the vitality and diversity of our neighborhoods, and to promote development by providing effective and responsive services through vision, respect and courtesy.”
2. Enhance quality of life for Grand Island citizens by providing needed services while limiting growth in government budget and size.
3. Make City government clearly and directly accountable to its citizens.

Fiscal Policies are used here to mean the combined policies of Grand Island City government with respect to taxes and other fiscal resources, spending and debt management used in support of the City's public services program. The budget process is the major vehicle for determining and implementing the relevant policies. Fiscal policy applies management principles to social and economic data in meeting budgetary objectives. Its purpose is to provide guidance for good public practice in the planning and financing of public expenditures. Fiscal policy which is both realistic and consistent provides useful guidance for the long-term programming of services and facilities. It provides a set of assumptions under which budget and tax decisions should be made. While established for the best management of governmental resources, fiscal policy also helps set the parameters for governments' role in the broader economy of the community.

Policy formulation is the dual responsibility of the City Administrator and Finance Director, who develops policy recommendations, Mayor, and the City Council, who reviews the recommendations and establishes policy through the adoption of appropriate Ordinances and Resolutions.

The current fiscal policy is presented on the following pages under six broad policy headings: General Financial Objectives, Accounting, Auditing, and Financial Reporting Policies, Fund Balances, Investment Policies, Capital Improvement Policies, Debt management Policies, and Communication and Disclosure Policies.

II. GENERAL FINANCIAL OBJECTIVES

The City of Grand Island's general financial goals are stated as follows:

- 1) To maintain an adequate financial base for purposes of sustaining a prescribed level of services as determined by the State, Mayor, and City Council.

- 2) To adhere to accounting and management practices as set by the Government Finance Officers' Association (GFOA), statements issued by the Governmental Accounting Standards Board (GASB), and Generally Accepted Accounting Principles (GAAP) guidelines.
- 3) To respond to local and regional economic conditions, to adjust to changes in the service requirements of our community, and to respond to changes in State and Federal priorities and funding.
- 4) To maintain appropriate amount of cash reserves by ensuring that the City is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
- 5) To promote fiscal conservation and to obtain the highest credit rating possible by insuring that the City is at all times in a solid financial condition. This can be defined as:
 - a. Cash Solvency - the ability to pay current bills in a timely fashion.
 - b. Budgetary Solvency - the ability to balance the budget.
 - c. Long-run Solvency - the ability to pay future costs.
 - d. Service Level Solvency - the ability to provide needed and desired services.
- 6) To assure taxpayers that City government is well managed by using prudent financial management practices and maintaining a sound fiscal condition.

III. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

The goals of the Finance Department are fully consistent with the following stated budget and accounting policies of the Grand Island City government. That is, to provide the best financial data possible to allow Administrative and the general citizenry an understanding of the complete financial circumstances surrounding public decision-making so the financial consequences of those decisions can be properly assessed and the rational allocation of City resources be enhanced.

A. Accounting and Reporting Capabilities:

The City of Grand Island's governmental accounting system must make it possible:

- to present fairly and with full disclosure the financial position and results of financial operations of the funds and account groups of the city in conformity with generally accepted accounting principles as defined by the GASB, and
- To determine and demonstrate compliance with finance-related legal and contractual requirements.

B. Fund Accounting:

The accounting system shall be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions.

C. Fixed Assets and Long-Term Liabilities:

Fixed assets shall be accounted for at cost or, if the cost is not practicably determinable, at estimated cost. Donated fixed assets shall be recorded at their estimated fair market value at the time received. Depreciation of general fixed assets shall be recorded in the accounts of individual funds.

D. Basis of Accounting

The basis of accounting will be determined to most efficiently measure financial position and operating results.

E. Financial Reporting:

Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information shall be prepared to facilitate oversight, and where necessary or desired, for external reporting purposes.

An independent public accounting firm shall perform an annual audit and will publicly issue an opinion concerning the City's finances.

F. Budgeting:

The City of Grand Island shall prepare a comprehensive annual budget using the basis of accounting determined in Section III-D covering all funds for each ensuing fiscal period.

The Annual Appropriation Bill, when signed into law, establishes revenue, expenditure/expense and obligation authority at the summary control level of total appropriations for all funds. The City Administrator and the Finance Director shall exercise supervision and control of all budgeted expenditures within these limits, holding expenses below appropriations or allowing over-runs in individual line-items providing that at no time shall the net expenditures exceed the total appropriation for that fund as originally authorized or amended by the Mayor and City Council.

No appropriations measure shall be submitted to or adopted by the Mayor and City Council in which estimated total expenditures, including an accrued deficit, exceed estimated total revenues, including an available surplus.

There are five appropriation types unless regulated otherwise by other statutes; Personnel costs which include all employee compensation and benefit related expenses; Operating expenses which are all expenses that are required for operations; capital expenditures for assets falling within the Capitalization threshold; Debt Service which includes all debt related payments; and fund transfers.

No obligation shall be incurred against, and no payment shall be made from, any appropriation type unless there is sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

The Finance Director, after the end of each month, shall transmit to the Mayor and City Council a report depicting the financial condition of budgeted operations, including, but not limited to:

- 1) A report of actual revenues by General Fund departments compared with budgeted revenues.
- 2) A report of actual expenditures by General Fund departments compared with authorized appropriations.
- 3) A statement of Cash Position for all funds with sources and uses of funds compared to prior year and fiscal year-end.
- 4) A Sales Tax Analysis report with historical monthly receipts and annual projection.

All appropriations are annual as authorized by the General Appropriations Act and the unexpended portion shall lapse at year end.

Budgeting comparisons shall be presented in the financial statements as required by GASB and all budgetary procedures shall conform to existing State Law.

The budget shall provide for adequate maintenance of the capital plant and equipment, and for their orderly replacement.

The budget shall provide for adequate funding of the City's retirement programs.

The operating budget shall describe the major program goals to be achieved, and the services and programs to be delivered for the level of funding provided.

IV. FUND BALANCE

The establishment and maintenance of adequate cash balances and reserves allows the City financial flexibility and security and is recognized as an important factor considered by bond rating agencies and the underwriting community when reviewing City debt issuance. Along with maintaining the City's credit worthiness, such cash balances and reserves provide the means to handle economic uncertainties, local disasters and other unanticipated financial hardships, as well as, to meet cash flow requirements. In addition to the designations noted below, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years that are carried forward into the new year; debt service reserve requirements; and other reserves or designations required by contractual obligations or generally accepted accounting principles.

- General Fund - 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.
- Capital Project Funds - There is no minimum fund balance requirement for the Capital Project Funds.
- Debt Service Funds - The City shall maintain sufficient reserves in its debt service funds which shall equal or exceed the reserve fund balance of twelve (12) months of debt service or as required by bond ordinances.
- Enterprise Funds - The City shall strive to maintain the fund balance at no less than 30%

of the proposed operating budget expenditures for the Enterprise Funds. Fund balance may also include funds equal to the projected cost of replacement, additions of existing capital assets financed on a "pay as you go" basis, and contingency funds.

- Internal Service Fund
 - Health Insurance Cash Balance - The City shall strive to maintain cash balance at no less than four (4) to six (6) months of the proposed operating budget expenditures for Health Insurance as long as the City is self-insured.
 - Property & Casualty Cash Balance - The City shall strive to maintain a cash balance at no less than four (4) to six (6) months of the proposed operating budget expenditures for Property & Casualty.
 - Workers Compensation Cash Balance - The City shall strive to maintain a cash balance at no less than four (4) to six (6) months of the proposed operating budget expenditures for Workers Compensation.
 - Information Technology Cash Balance - The City shall strive to maintain a cash balance at no less than 10% of the proposed operating budget expenditures for the Information Technology.
 - Fleet Services Cash Balance - The City shall strive to maintain a cash balance at no less than 10% of the proposed operating budget expenditures for the Fleet Services.
- Pension Trust Funds - The City shall strive to maintain the fund balance based on the minimum actuarially determined contribution.
- Agency Funds - There is no minimum fund balance requirement for Agency Funds.
- Use of Fund Balance - Fund Balance shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund as indicated above, restoration recommendations will accompany the decision to utilize said fund balance.

V. PURCHASING POLICIES:

The City Council establishes purchasing policies as detailed in the City Code.

Through the Procurement Code, the City of Grand Island is protected by various safeguards. The Code sets requirements at certain cost levels for bidder security, payment and performance bonding. Ethics for City officials and employees are also clearly established to prevent the acceptance of gratuities and kickbacks, as well as, preventing any City official or employee financial gains from a procurement contract.

The competitive bidding procedure for larger purchases defines any exceptions outlined by the Code and gives basic instructions to user departments for day to day purchasing.

V. REVENUE AND INVESTMENT POLICIES:

Administration of Revenue and Investment Policies is the responsibility of the City Treasurer (Finance Director). The two main objectives of the Finance Director in the role of City Treasurer are the custodian of all City funds and the collector of receipts.

The goals and objectives of the Treasurer's Office include:

- To guarantee the safety of City funds by adhering to statutory requirements regarding bonding and placement of funds and maintaining a system of controls to monitor such activities.
- To maximize earnings on temporarily available funds by seeking the best available combination of safety, interest rates, and lengths of short term investments.
- To conform to the guidelines and objectives as detailed in the Investment Policy document as approved by council.

A. REVENUE POLICIES:

When exercising the City's tariff and taxing powers, the City will comply with the following principles:

1) Stability - A diversified and stable revenue system shall be maintained to ensure fiscal health and absorb short run fluctuations in any one revenue source. Ongoing operating costs should be supported by ongoing, stable revenue sources.

2) Sufficiency - Fees should cover the full cost of issuance, administration and enforcement.

3) Efficiency - A fee should be levied in a way which can be easily and inexpensively administered by the City and complied with by the taxpayer. A minimum of the revenue raised through a fee or tax should be consumed in the process of raising it.

4) Simplicity - Charges and levies should be readily understood by the taxpayer and the official. The amount of the charge or levy should be easily computed and verified.

5) Equitability - No arbitrary distinctions should be made among taxpayers or classes of taxpayers. However, distinctions will be made when the City believes that such distinctions are appropriate and will not have a disproportionate impact on taxpayers or a class of taxpayers.

6) Growth - Fees, charges or levies should not be excessive, so as to either discourage reasonable economic growth or to place the City of Grand Island in a position of comparative disadvantage with other communities. Revenues from growth or development should be targeted to costs related to development or invested in improvements that will benefit future residents or make future services provision more efficient.

7) Reliability and Continuity - Fluctuating federal and state grants should not be used to fund ongoing programs. Grant applications to fund new service programs with State or Federal funds shall be reviewed by the City, with significant consideration given to whether locally generated funds will be required to support these programs when original funding is

no longer available. A minimum of locally generated revenues will be used to replace funding for activities which are or have traditionally been the responsibilities of the Federal and State governments.

8) Full Cost Recovery - Where the City of Grand Island provides services on behalf of other governmental jurisdictions, the City shall establish and maintain agreements and contracts with those jurisdiction - including the Federal Government, the State of Nebraska, Hall County, joint agencies, other counties and incorporated cities, and taxing districts - to strive to ensure the City of Grand Island is reimbursed for the full cost of those services.

9) Maximization - In order to maximize revenues, the City shall, to the fullest extent possible:

- a. Aggressively collect revenues.
- b. Establish all fees and use charges at levels related to recovery of full costs incurred in providing the related services.
- c. Review fees and user charges annually so as to provide for changes in rates to keep pace with changes in the costs of providing services.
- d. Charge fees for all services that benefit limited interests within the community, except for human needs services to persons with limited ability to pay.
- e. Make revenue projections for five years and revise annually.

B. INVESTMENT POLICIES:

Consistent with the Treasurers' Office stated goals and objectives, the City operates under the following general investment policies:

- 1) The City analyzes the cash flow of all funds on a regular basis to ensure maximum cash availability.
- 2) Market conditions and investment securities are reviewed on a regular basis to determine the maximum yield to be obtained.
- 3) The City will invest as much of its idle cash as possible on a continuous basis. These investments shall be in quality issues and in compliance with Council Resolutions and State Statutes regarding investment requirements.

VI. CAPITAL IMPROVEMENT POLICIES:

A. General

- 1) A Fixed Asset Inventory of the City's physical assets and their conditions shall be developed and maintained.
- 2) The Department Directors, in conjunction with the City Administrator, shall develop a multi-year plan for capital improvements and update it annually. The Capital Improvement Program shall identify estimated costs and funding sources for each capital project, as well as the City Administrator's relative priority, before it is submitted to the Mayor and City Council for review, modification and approval.
- 3) City operating budgets shall provide for adequate facility maintenance and operations. Ongoing maintenance funds shall be estimated and identified prior to making the decision to undertake capital improvements.
- 4) The City shall make improvements to existing facilities and adopt non-capital strategies to increase capacity prior to making recommendations for new facilities.
- 5) The City shall rehabilitate or replace structures which have service problems, safety concerns, or are economically inefficient to operate.

B. Financing Capital Projects is categorized as follows, with financing as noted for each category:

- 1) **Replacement** - Capital expenditures relating to normal replacement of worn or obsolete capital plant should be financed on a pay-as-you-go basis, with debt financing considered where appropriate.
- 2) **Expansion** - Capital expenditures relating to the construction of new or expanded facilities necessitated by growth should be financed primarily on a pay-as-you-go basis, but when the new improvements can be determined to benefit the overall population in the future, debt financing may be appropriate.
- 3) **Unusual** - Some capital expenditures for improvements enhance the quality of life in the City of Grand Island and are consistent with the City's goals but cannot be categorized as essential for the provision of basic services or maintenance of the useful life of existing facilities. Source of funding shall be determined by looking to the ultimate beneficiary of each capital improvement.

C. Prioritization of Capital Projects - Capital improvement needs are to be identified, categorized and prioritized as follows:

- 1) First Priority: Essential Basic Services.
- 2) Second Priority: Essential Maintenance of Effort Services.
- 3) Third Priority: Essential Quality of Life Services.

- 4) Fourth Priority: Desirable Basic Services.
- 5) Fifth Priority: Desirable Maintenance of Effort Services
- 6) Sixth Priority: Desirable Quality of Life Services.

VII. DEBT MANAGEMENT POLICIES:

A. The following debt management policies shall be used to provide the general framework for planning and reviewing debt proposals. The City recognizes that there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting the City 's debt position. Debt decisions should be the result of deliberate consideration of all factors involved including but not limited to life expectancy of capital improvement and/or expansion.

B. The City of Grand Island will use debt financing when it is appropriate. It shall be judged appropriate only when the following conditions exist:

- 1) When non-continuous capital improvements are desired.
- 2) When it can be determined that future citizen's will receive a benefit from the improvement and/or expansion.

C. The City may use short-term borrowing (Notes) to finance operating needs as a bridge between maturity dates of long term investments, but reasonable forecasting should minimize this need. However, interim financing in anticipation of a definite fixed source of revenue such as property taxes, an authorized but unsold bond issue, or a grant is acceptable. Such tax, bond or grant anticipation notes and warrants shall not:

- 1) Have maturities greater than 2 1/2 years;
- 2) Be rolled over for a period greater than one year; or
- 3) Be issued solely on the expectation that interest rates will decline from current levels.

D. Uses of Debt Financing:

- 1) Bond proceeds shall be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and infrastructures
- 2) Non-capital furnishings and supplies shall not be financed from bond proceeds.
- 3) Refunding bond issues designed to restructure currently outstanding debt is an acceptable use of bond proceeds.

E. Taxpayer Equity - A significant proportion of the City's property tax payers and citizens should benefit from projects financed by limited general obligation bonds. This principle of taxpayer equity shall be a primary consideration in determining the type of projects selected for financing.

F. When the City of Grand Island utilizes long-term debt financing it shall ensure that the debt is soundly financed by forecasting, conservatively but accurately, all revenue sources that will be utilized to pay the debt.

VIII. COMMUNICATION AND DISCLOSURE POLICIES:

The City of Grand Island's primary financial reporting objectives are keyed to open communication and full disclosure.

A. Financial reporting shall assist in fulfilling the City's duty to be publicly accountable and enable users to assess that accountability.

B. Financial reporting shall assist users in evaluating the operating results of the City of Grand Island for the year.

C. Financial reporting shall assist users in assessing the level of services that can be provided by the City and its ability to meet its obligations as they become due.

D. These primary objectives are divided further into six basic objectives; financial reporting shall:

- 1) Provide information to determine whether current-year revenues were sufficient to pay for current-year services.
- 2) Demonstrate whether resources were obtained and used in accordance with the City's legally adopted budget; it shall also demonstrate compliance with other finance-related legal or contractual requirements.
- 3) Provide information to assist users in assessing the service efforts, costs and accomplishments of the City of Grand Island.
- 4) Provide information about sources and uses of financial resources and how the City financed its activities and met its cash requirements.
- 5) Provide information necessary to determine whether the City's financial position improved or deteriorated as a result of the year's operations.
- 6) Disclose legal or contractual restrictions on resources and risks of potential loss of resources.

E. The City of Grand Island shall maintain good communications with bond rating agencies to inform them about the City's financial condition. Each bond prospectus shall follow the Governmental Finance Officers Association disclosure guidelines.

F. These objectives are not considered to be static. Revisions are to be expected as needs change or as requirements for additional financial reporting information emerges.

IX. CODE OF PROFESSIONAL ETHICS:

A. City officials and employees are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities.

1) Personal Standards –

a. City officials and employees shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust and confidence of governing officials, other public officials, employees, and of the public.

b. They shall abide by approved professional practices and recommended standards.

2) Responsibility as Public Officials City officials and employees shall recognize and be accountable for their responsibilities as officials in the public sector.

a. They shall be sensitive and responsive to the rights of the public and its changing needs.

b. They shall strive to provide the highest quality of performance and counsel.

c. They shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.

d. They shall uphold both the letter and the spirit of the constitution, legislation and regulations governing their actions and report violations of the law to the appropriate authorities.

3) Professional Development The City shall emphasize and support a program of professional development. City officials and employees are expected to support programs to enhance their competence and that of their colleagues. Public officials shall promote excellence in the public service.

4) Professional Integrity Information - City officials and employees shall demonstrate professional integrity in the issuance and management of information.

a. They shall not knowingly sign, subscribe to, or permit the issuance of any statement or report which contains any misstatement or which omits any material fact.

b. They shall prepare and present statements and financial information pursuant to applicable law and generally accepted practices and guidelines.

c. They shall respect and protect privileged information to which they have access by virtue of their office.

d. They shall be sensitive and responsive to inquiries from the public and the media, within the framework of state or local government policy.

5) Professional Integrity- Relationships

a. They shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Code of Ethics.

b. They shall not knowingly be a party to or condone any illegal or improper activity.

c. They shall respect the rights, responsibilities and integrity of their colleagues and other public officials with whom they work and associate.

d. They shall manage all matters of personnel within the scope of their authority so that fairness and impartiality govern their decisions.

e. They shall promote equal employment opportunities, and in doing so, oppose any discrimination, harassment or other unfair practices.

6) Conflict of Interest - City officials and employees shall actively avoid the appearance of or fact of conflicting interest.

a. They shall discharge their duties without favor and shall refrain from engaging in any outside matters of financial or personal interest incompatible with the impartial and objective performance of their duties.

b. They shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties.

c. They shall not use public property or resources for personal or political gain.

CITY OF GRAND ISLAND

Investment Policy

I. Governing Authority

1. Legality

- a. The investment program shall be operated in conformance with federal, state, and other legal requirements.

II. Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds.

1. Pooling of Funds

- a. Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. Safety

- a. Safety of principal is the foremost objective of the investment program.
- b. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

2. Credit Risk

- a. The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:
 - b. Limiting investments to the types listed in Section VII of this Investment Policy
 - c. Pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the City will do business in accordance with Section V
 - d. Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

3. Interest Rate Risk
 - a. The City will minimize interest rate risk which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
 - i. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
 - ii. Investing operating funds primarily in shorter term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio.
4. Liquidity
 - a. The investment portfolio shall remain sufficiently liquid to meet reasonably anticipated operating requirements.
 - b. This is accomplished by structuring the portfolio so that securities mature concurrently, with anticipated cash needs and a portfolio makeup that consists largely of securities with active resale markets. Alternatively, a portion of the portfolio may be placed in money market mutual funds or other short term funds.
5. Yield
 - a. The investment portfolio shall be designed with the objective of attaining a market rate of return, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.
 - b. Securities shall generally be held until maturity with the following exceptions:
 - i. A security with declining credit may be sold early to minimize loss of principal.
 - ii. A security swap to improve the quality, yield, or target duration in the portfolio.
 - iii. Liquidity needs of the portfolio require that the security be sold.
6. The City's cash management portfolio shall be designed with the objective of meeting or exceeding the average return on three month U.S. Treasury bills, the state investment pool, or the average rate on Fed funds. These indices are considered benchmarks for lower risk investments. The investment program shall seek to augment returns above this threshold, consistent with risk limitations identified herein.

IV. Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The “prudent person” standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived”.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business and further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director or Designee and derived from City Code Section 2-34. Responsibility for the operation of the investment program is hereby delegated to the City Treasurer, who shall act in accordance with established written procedures and internal controls consistent with this investment policy. No person may engage in any investment transaction except as provided under the terms of this policy and the procedures established by the City Treasurer. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Authorized Financial Institutions, Depositories, and Broker/Dealers

Authorized Financial Institutions, Depositories, and Broker/Dealers

1. A list will be maintained of financial institutions and depositories authorized to provide investment services. All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:
 - a. Audited financial statement demonstrating compliance with state and
 - b. federal capital adequacy guidelines

- c. Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- d. Proof of state registration
- e. Evidence of adequate insurance coverage

- f. An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer.

Minority and Community Financial Institutions

- 1. From time to time, the investment officer may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under Paragraph 1 may be granted.

- 2. All terms and relationships will be fully disclosed and reported prior to purchase and be approved by the appropriate legislative or governing body in advance and be consistent with state or local law.

VI. Safekeeping and Custody

- 1. Delivery vs. Payment
 - a. All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

- 2. Safekeeping
 - a. Securities will be held by an independent third party custodian selected by the entity as evidenced by safekeeping receipts in the City's name.

- 3. Internal Controls
 - a. The City Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed and updated annually. The concept of reasonable assurance recognizes that cost of a control should not exceed the
 - i. benefits likely to be derived and
 - ii. the valuation of costs and benefits requires estimates and judgments by management.

 - b. The internal controls structure shall address the following points:
 - c. Development of a wire transfer agreement with the lead bank and third party custodian
 - d. Control of collusion
 - e. Separation of transaction authority from accounting and recordkeeping
 - f. Custodial safekeeping

- g. Clear delegation of authority to subordinate staff members
- h. Written confirmation of transactions for investments and wire transfers

- i. Accordingly, the investment officer shall assure compliance with policies and procedures through the City's annual independent audit.

VII. Suitable and Authorized Investments

1. Investment Types

- a. Consistent with the GFOA Policy Statement on State and Local Laws Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state and local law where applicable:
 - i. U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government;
 - ii. U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value;
 - iii. Certificates of deposit and other evidence of deposit at financial institutions,
 - iv. acceptances
 - v. Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1 or D-1 or higher) by a nationally recognized rating agency;
 - vi. Investment-grade obligations of state, provincial and local governments and public authorities;
 - vii. Repurchase agreements whose underlying purchased securities consist of the aforementioned instruments;
 - viii. Money market mutual funds regulated by the Securities and Exchange Commission whose portfolios consist only of dollar denominated securities; and
 - ix. Local government investment pools either state administered or developed through joint powers statutes and other intergovernmental agreement legislation.
 - x. Investments in derivatives of the above instruments shall not be entered into.

2. Collateralization

- a. Where allowed by state law and in accordance with the GFOA Recommended Practices full collateralization will be required on all demand deposit accounts,
- b. Including checking accounts and non-negotiable certificates of deposit.

VIII. Investment Parameters

1. Diversification

- a. Investments shall be diversified by:
- b. Limiting investments to avoid an over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities).
- c. Limiting investment in securities that have higher credit risks,
- d. Investing in securities with varying maturities, and
- e. For cash management funds:
- f. Liquidity shall be assured through practices ensuring that the next distribution date and payroll date are covered through maturing investments.
- g. Positions in commercial paper shall be limited in case of default.
- h. Risk of market price volatility shall be controlled through maturity diversification.
- i. The investment officer shall establish strategies and guidelines for that portion of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bills or certificates of deposit. These guidelines shall be reviewed periodically.

2. Maximum Maturities

- a. To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase.

3. Competitive Bids

- a. The investment office shall obtain competitive bids from at least two brokers or financial institutions on purchases of investment instruments purchased on the secondary market.

IX. Reporting

The investment officer shall prepare a quarterly investment report that provides a status of the current investment portfolio. The report should be provided to the City Administrator and Mayor and include a listing of securities held at the end of the reporting period by maturity date, their rate of return, and securities pledged on their behalf.

An annual report on the investment program and investment activity should be included within the annual Financial Audit Report.

X. Policy Considerations

Any investment currently held that does not meet the guidelines of this policy shall be temporarily exempted from the requirements of this policy. Investments must come in conformance with the policy within six months of the policy's adoption or the governing body must be presented with a plan through which investments will come into conformance.

XI. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the governing body of the City.

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Administration | | | | |
| Board of Adjustment Prior to Construction | 200.00 | 200.00 | 200.00 | 200.00 |
| Board of Adjustment After Construction/No Building Permit | 350.00 | 350.00 | 350.00 | 350.00 |
| Board of Adjustment After Construction/Not Conform | 500.00 | 500.00 | 500.00 | 500.00 |
| Conditional Use Permit | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| Election Filing Fees - City Council | 1% of salary | 1% of salary | 1% of salary | 1% of salary |
| Election Filing Fees - Mayor | 1% of salary | 1% of salary | 1% of salary | 1% of salary |
| Haulers Permit (annual) Garbage | 250.00 | 250.00 | 250.00 | 250.00 |
| Haulers Permit (annual) Refuse | 100.00 | 100.00 | 100.00 | 100.00 |
| Pawnbroker License (annual) | 110.00 | 110.00 | 110.00 | 110.00 |
| Pawnbroker Occupational Tax (annual) | 110.00 | 110.00 | 110.00 | 110.00 |
| Blight Study Adoption | 1,100.00 | 1,100.00 | 1,100.00 | 1,100.00 |
| Redevelopment Plan Adoption | 1,100.00 | 1,100.00 | 1,100.00 | 1,100.00 |
| Redevelopment Plan Amendment | 1,100.00 | 1,100.00 | 1,100.00 | 1,100.00 |
| Register of Deeds Filing fee | 10.00 first page 6.00 each add'l page |
| Liquor Licenses - Occupational Tax (annual)* | | | | |
| Class A Retail beer, on sale* | 200.00 | 200.00 | 200.00 | 200.00 |
| Class B Retail beer, off sale* | 200.00 | 200.00 | 200.00 | 200.00 |
| Class C Retail liquor, on/off sale* | 600.00 | 600.00 | 600.00 | 600.00 |
| Class D Retail liquor/beer, off sale* | 400.00 | 400.00 | 400.00 | 400.00 |
| Class I Retail liquor, on sale* | 500.00 | 500.00 | 500.00 | 500.00 |
| Class L Brew Pub* | 500.00 | 500.00 | 500.00 | 500.00 |
| Class Z Micro Distiller LB-549* | 500.00 | 500.00 | 500.00 | 500.00 |
| Catering Fee | 200.00 | 200.00 | 200.00 | 200.00 |
| Liquor License - School Fees (annual)* | | | | |
| Class A Retail beer, on sale* | 100.00 | 100.00 | 100.00 | 100.00 |
| Class B Retail beer, off sale* | 100.00 | 100.00 | 100.00 | 100.00 |
| Class C Retail liquor, on/off sale* | 300.00 | 300.00 | 300.00 | 300.00 |
| Class D Retail Liquor, Off sale* | 200.00 | 200.00 | 200.00 | 200.00 |
| Class I Retail Liquor, on sale* | 250.00 | 250.00 | 250.00 | 250.00 |
| Advertising Fee* | 10.00 | 10.00 | 10.00 | 10.00 |
| Special Designated Liquor License* | 80.00 | 80.00 | 80.00 | 80.00 |
| Natural Gas Company Rate Filing Fee | 500.00 | 500.00 | 500.00 | 500.00 |
| Certified copy | 1.50 | 1.50 | 1.50 | 1.50 |
| Telecommunications Registration Fee (5 years) NEW | 500.00 | 500.00 | 500.00 | 500.00 |
| *Fees regulated by State of Nebraska - First year fees are prorated Quarterly | | | | |
| ANIMAL CONTROL SERVICES | | | | |
| Pet License Fee - Un-neutered/un-spayed | 41.00 | 41.00 | 41.00 | 41.00 |
| Pet License Fee - Neutered/Spayed | 16.00 | 16.00 | 16.00 | 16.00 |
| Licensed after January 31 | add \$10.00 to above fees |
| **\$5.00 per license retained by registered veterinarian making sale | | | | |
| Pet License Replacement Fee | 5.00 | 5.00 | 5.00 | 5.00 |
| License Fees-late fee of \$10.00 after Feb 1 | | | | |
| Legal Proceeding holding fee | 20.00+tax per day | 20.00+tax per day | 20.00+tax per day | 20.00+tax per day |
| Deemed "Potentially Dangerous" fee | 100.00 | 100.00 | 100.00 | 100.00 |
| BUILDING DEPARTMENT | | | | |
| Building Permit Fee, Electrical Permit Fee, Gas Permit Fee, Plumbing Permit Fee, Sign Permit Fee: Based on Valuation | | | | |
| Estimated Valuations: | | | | |
| 1.00 - 1,600.00 | 36.00 | 36.00 | 36.00 | 36.00 |
| 1,601.00 - 1,700.00 | 38.00 | 38.00 | 38.00 | 38.00 |
| 1,701.00 - 1,800.00 | 40.00 | 40.00 | 40.00 | 40.00 |
| 1,801.00 - 1,900.00 | 42.00 | 42.00 | 42.00 | 42.00 |
| 1,901.00 - 2,000.00 | 44.00 | 44.00 | 44.00 | 44.00 |
| 2,001 - 25,000 For each additional 1,000 or fraction, to and including 25,000 | 44.00 plus 7.60 | 44.00 plus 7.60 | 44.00 plus 7.60 | 44.00 plus 7.60 |
| 25,001 - 50,000 For each additional 1,000 or fraction, to and including 50,000 | 218.80 plus 5.30 | 218.80 plus 5.30 | 218.80 plus 5.30 | 218.80 plus 5.30 |
| 50,001 - 100,000 For each additional 1,000 or fraction, to and including 100,000 | 351.30 plus 3.95 | 351.30 plus 3.95 | 351.30 plus 3.95 | 351.30 plus 3.95 |
| 100,001 and up For each additional 1,000 or fraction | 548.80 plus 3.45 | 548.80 plus 3.45 | 548.80 plus 3.45 | 548.80 plus 3.45 |
| Plan Review Fee, Commercial (percentage of building permit fee) | 0.50 | 0.50 | 0.50 | 0.50 |
| Plan Review Fee, Residential (percentage of building permit fee) | 0.10 | 0.10 | 0.10 | 0.10 |
| Inspections outside of normal business hours* | 75.00 | 75.00 | 75.00 | 75.00 |
| Reinspection Fee* | 50.00 | 50.00 | 50.00 | 50.00 |
| Inspection for which no fee is specifically indicated* | 50.00 | 50.00 | 50.00 | 50.00 |
| Additional plan review required by changes, additions or revisions to approve plans (minimum charge, one hour)* | 100.00 | 100.00 | 100.00 | 100.00 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|--|--|--|--|--|
| *Or the hourly cost to the jurisdiction, whichever is greater. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of all the employees involved | | | | |
| Contractor Registration - New and Renewal for Electrical, Mechanical, Plumbing, Sign, Soft Water, Mover and Wrecker | 100.00 | 100.00 | 100.00 | 100.00 |
| New Contractor Set up fee | 100.00 | 100.00 | 100.00 | 100.00 |
| Registration card - Electrical, Mechanical, Plumbing: Master or Journeyman | 25.00 | 25.00 | 25.00 | 25.00 |
| Registration card - Electrical: Master or Journeyman new or renewal after January 31, will be investigation fee + registration card fee | | 80.00 | 80.00 | 80.00 |
| License: Mechanical, Plumbing, Soft Water - Master | 50.00 | 50.00 | 50.00 | 50.00 |
| License: Mechanical, Plumbing, Soft Water - Journeyman | 25.00 | 25.00 | 25.00 | 25.00 |
| License: Mechanical, Plumbing, Soft Water - Apprentice | 0.00 | 0.00 | 0.00 | 0.00 |
| Board of Appeals application: Building, Electrical, Mechanical, Plumbing | 55.00 | 55.00 | 55.00 | 55.00 |
| Board of Appeals - Review of Decision/Test Fees: Building, Electrical, Mechanical, Plumbing | 55.00 | 55.00 | 55.00 | 55.00 |
| Investigation Fee | 55.00 or cost of permit |
| Mobile Home Park Registration (annual) | | | | |
| Park with Facilities for 1 - 20 Mobile Homes | 150.00 | 150.00 | 150.00 | 150.00 |
| Park with Facilities for 21 - 50 Mobile Homes | 200.00 | 200.00 | 200.00 | 200.00 |
| Park with Facilities for 51 - 100 Mobile Homes | 250.00 | 250.00 | 250.00 | 250.00 |
| Park with Facilities for over 100 Mobile Homes | 300.00 | 300.00 | 300.00 | 300.00 |
| Mobile Sign Permit Fee for Special Event | 100.00 | 100.00 | 100.00 | 100.00 |
| Mobile Sign Permit Fee for 45 days | 150.00 | 150.00 | 150.00 | 150.00 |
| Temporary Buildings | 100.00 | 100.00 | 100.00 | 100.00 |
| Water Well Registration (Groundwater Control Area Only) | 50.00 | 50.00 | 50.00 | 50.00 |
| License Agreement | SEE PUBLIC | SEE PUBLIC | SEE PUBLIC | SEE PUBLIC |
| Denial of application for license agreement | WORKS | WORKS | WORKS | WORKS |
| EMERGENCY MANAGEMENT | | | | |
| Alarm Registration Fee (yearly) | 125.00 | 125.00 | 125.00 | 140.00 |
| Digital Alarm Monitoring Fee (yearly-registration fee included) | 300.00 | 300.00 | 300.00 | 330.00 |
| False Alarms (each) | 120.00 | 120.00 | 120.00 | 135.00 |
| Audio Tapes (per tape, includes search costs) | 30.00 | 30.00 | 30.00 | 35.00 |
| Video Alarm Monitor | 1,850.00 | 1,850.00 | 1,850.00 | 2,000.00 |
| Alarm Activity Report Fee | 15.00 | 15.00 | 15.00 | 20.00 |
| FINANCE DEPARTMENT FEES | | | | |
| Returned Check Charge (All City Departments) | 50.00 | 50.00 | 50.00 | 50.00 |
| GITV DVD (per segment) | 30.00 | 30.00 | 30.00 | 30.00 |
| FIRE DEPARTMENT FEES | | | | |
| Gas leak calls that originate from Northwestern Energy which are found not to be an interior leak and with no threat to life or property | 200.00/hr | 200.00/hr | 200.00/hr | 200.00/hr |
| False Alarm fee for commercial alarm systems of more than three in 12 consecutive months | 180.00 | 180.00 | 180.00 | 180.00 |
| Site assessment fee open burn | 220.00 | 220.00 | 220.00 | 220.00 |
| Special display fireworks permit fee | 220.00 | 220.00 | 220.00 | 220.00 |
| Pyrotechnics fee | 220.00 | 220.00 | 220.00 | 220.00 |
| Environmental site assessment fee | 30.00 | 30.00 | 30.00 | 45.00 |
| Inspection callback fee for code violation requiring three or more visits | 60.00 | 60.00 | 60.00 | 60.00 |
| Nuisance Engine company run fee | 200.00 | 200.00 | 200.00 | 200.00 |
| Copy of Fire Report | 10.00 | 10.00 | 10.00 | 10.00 |
| Open Burning Permits | 10.00 | 10.00 | 10.00 | 10.00 |
| Underground tank installation and/or closure fee per tank | 100.00 | 100.00 | 100.00 | 100.00 |
| Underground tank inspection (once every 3 years) | 220.00 | 220.00 | 220.00 | 220.00 |
| Education Fees | | | | |
| Fire Extinguisher Class | 75.00 minimum (up to 5 students) + 10.00 for each additional student | 75.00 minimum (up to 5 students) + 10.00 for each additional student | 75.00 minimum (up to 5 students) + 10.00 for each additional student | 75.00 minimum (up to 5 students) + 10.00 for each additional student |
| CPR BLS Health Care Provider New (per 6 people, books not included) Books are 12.00 each | 200.00 | 200.00 | 200.00 | 200.00 |
| CPR Class Recertification (per 6 people, books are not included) Books are 12.00 each | 150.00 | 150.00 | 150.00 | 150.00 |
| HeartSaver AED (per 6 people, books not included) Books are 12.00 each | 165.00 | 165.00 | 165.00 | 165.00 |
| CPR for family/friends: All ages (per 6 people, books not included) Books are 7.50/5 books | 95.00 | 95.00 | 95.00 | 95.00 |
| HeartSaver CPR, AED and First Aid (per 6 people, books not included) Books are 13.95 each | 300.00 | 300.00 | 300.00 | 300.00 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Temporary Structures | | | | |
| Tents over 200 sq ft | 110.00 | 110.00 | 110.00 | 110.00 |
| Canopies over 400 sq ft | 110.00 | 110.00 | 110.00 | 110.00 |
| Child Care Inspection* | | | | |
| Consultation | 60.00 | 60.00 | 60.00 | 60.00 |
| 0-8 people | 50.00 | 50.00 | 50.00 | 50.00 |
| 0-12 people | 60.00 | 60.00 | 60.00 | 60.00 |
| 13 + people | 85.00 | 85.00 | 85.00 | 85.00 |
| Fire Safety Inspection Fees | | | | |
| Major Event Life Safety Inspection Fee | 125.00/event | 125.00/event | 125.00/event | 125.00/event |
| State Fair Inspection Fee | 1600.00/yr | 1600.00/yr | 1600.00/yr | 1600.00/yr |
| Hall County Fair Inspection Fee | 275.00/yr | 275.00/yr | 275.00/yr | 275.00/yr |
| Occupancy Use Permit Fee (once every three years) | Refer to fire dept graduated scale |
| Liquor Inspection (each)* | | | | |
| Consumption | 125.00 | 125.00 | 125.00 | 125.00 |
| Non-consumption | 75.00 | 75.00 | 75.00 | 75.00 |
| Hospital, Nursing Home, Health Care (each inspection)* | | | | |
| 50 beds or less* | 50.00 | 50.00 | 50.00 | 50.00 |
| 51-100 beds* | 100.00 | 100.00 | 100.00 | 100.00 |
| 101 or more beds* | 150.00 | 150.00 | 150.00 | 150.00 |
| Foster Care Homes* | 40.00 | 40.00 | 40.00 | 40.00 |
| Commercial Building Fire Review Fee / % of Building Permit Fee | 50% | 50% | 50% | 50% |
| For duplicate building plans submitted within one (1) year of the review of the original plans | 20% | 20% | 20% | 20% |
| Alarm System Review | 125.00 | 125.00 | 125.00 | 125.00 |
| Sprinkler System Review | 125.00/Riser +50.00/design area | 125.00/Riser +50.00/design area | 125.00/Riser +50.00/design area | 125.00/Riser +50.00/design area |
| Hood System Review | 125.00 | 125.00 | 125.00 | 125.00 |
| Suppression System (other) | 125.00 | 125.00 | 125.00 | 125.00 |
| Fireworks Permit | 550.00 | 550.00 | 550.00 | 550.00 |
| *Fees regulated by State of Nebraska | | | | |
| Standby Fees | | | | |
| Fire Engine//Rescue Company (3 employees + truck) | 210.00/hr 2 hour minimum |
| Fire Safety Standby (one employee, no fire apparatus) | 100.00/hr | 100.00/hr | 100.00/hr | 100.00/hr |
| Provide Emergency Services at planned event without Ambulance | 100.00 per hour 2 hour minimum |
| Ambulance (2 employees + ambulance) | 140.00 per hour 2 hour minimum |
| AMBULANCE DIVISION | | | | |
| Basic Life Support, non-emergency transport, plus mileage (one way) | 520.00 | 560.00 | 560.00 | 560.00 |
| Basic Life Support emergency transport, plus mileage(one way) | 832.00 | 896.00 | 896.00 | 896.00 |
| Advanced Life Support 1, non-emergency transport plus mileage (one way) | 624.00 | 672.00 | 672.00 | 672.00 |
| Advanced Life Support Level 1 emergency transport, plus mileage (one way) | 988.00 | 1,064.00 | 1,064.00 | 1,064.00 |
| Advanced Life Support Level 2, emergency transport, plus mileage (one way) | 1,430.00 | 1,540.00 | 1,540.00 | 1,540.00 |
| Advanced Life Support emergency service, treatment given but no transport; plus supplies | 400.00 | 400.00 | 400.00 | 400.00 |
| Additional Attendant | 250.00 | 250.00 | 250.00 | 250.00 |
| Specialty Care Transport | N/A | N/A | N/A | N/A |
| Mileage Fee, per patient mile | 20.00 | 20.00 | 20.00 | 20.00 |
| Lift Assist call to Care Facility | 100.00 | 100.00 | 100.00 | 265.00 |
| Transportation for Flight Crew from Airport to Hospital and Back | 350.00 Per Round Trip |
| The Fire Chief is authorized to negotiate ambulance fees based on insurance agreements, medicare and medicaid maximum allowable charges or when its in the best interest of the City. | | | | |
| Mayor and Council have established fees for certain medical supplies used for ambulance calls based on prices currently charged by Saint Francis Medical Center. The Fire Chief is authorized to adjust prices and add or delete products as necessary. | | | | |
| PARAMEDIC SERVICE RATES | | | | |
| Oxygen | 59.00 | 59.00 | 59.00 | 59.00 |
| O.B. Kits | 20.00 | 20.00 | 20.00 | 20.00 |
| Splints (air and/or hare traction) | 26.00 | 26.00 | 26.00 | 26.00 |
| Spinal Immobilization | 95.00 | 95.00 | 95.00 | 95.00 |
| Advanced Airway | 150.00 | 150.00 | 150.00 | 150.00 |
| IV1 (if single IV is started) | 56.00 | 56.00 | 56.00 | 56.00 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|---|------------------------|------------------------|------------------------|-----------------------|
| IV2 (multiple IV's started) | 95.00 | 95.00 | 95.00 | 95.00 |
| Bandages | 15.00 | 15.00 | 15.00 | 15.00 |
| Combo Pad | 50.00 | 50.00 | 50.00 | 50.00 |
| Resq Pod | N/A | N/A | N/A | N/A |
| Bone drill | 125.00 | 125.00 | 125.00 | 125.00 |
| SpCO Adhesive Sensor | | | | 80.00 |
| Suction | 15.00 | 15.00 | 15.00 | 15.00 |
| LIBRARY | | | | |
| Overdue charge on Library Materials (per item per day) | .15 Juvenile .30 Adult | .15 Juvenile .30 Adult | .15 Juvenile .30 Adult | FREE |
| Interlibrary loan per item (plus includes postage) | 3.50 | 3.50 | 3.50 | 3.50 |
| Photocopy/Computer Print (mono, 8 1/2"x11" or 14") | 0.10 | 0.10 | 0.10 | 0.15 |
| Photocopy/Computer Print (mono, 11"x17") | 0.25 | 0.25 | 0.25 | 0.30 |
| Photocopy/Computer Print (color, 8 1/2"x11") | 0.75 | 0.75 | 0.75 | 0.75 |
| Photocopy/Computer Print (color, 8 1/2"x14") | 1.00 | 1.00 | 1.00 | 1.00 |
| Photocopy/Computer Print (color, 11"x17") | 1.50 | 1.50 | 1.50 | 1.50 |
| Microform Reader-printer copy | 0.50 | 0.50 | 0.50 | 0.50 |
| Replacement Fee for Lost ID Card | 1.00/card | 1.00/card | 1.00/card | 1.00/card |
| Processing Fee for Lost Material | Replacement Cost | Replacement Cost | Replacement Cost | Replacement Cost |
| FAX Services | | | | |
| Outgoing - Staff assisted - U.S. only | 1st page 3.00 | 1st page 3.00 | 1st page 3.00 | 1st page 3.00 |
| | Additional pages 1.50 | Additional pages 1.50 | Additional pages 1.50 | Additional pages 1.50 |
| Incoming - Staff assisted | 1st page 2.00 | 1st page 2.00 | 1st page 2.00 | 1st page 2.00 |
| | Additional pages 1.00 | Additional pages 1.00 | Additional pages 1.00 | Additional pages 1.00 |
| Outgoing - Self service (Credit/Debit) - U.S. | 1st page 1.75 | 1st page 1.75 | 1st page 1.75 | 1st page 1.75 |
| | Additional pages 1.00 | Additional pages 1.00 | Additional pages 1.00 | Additional pages 1.00 |
| Outgoing - Self service (Credit/Debit) - International | 1st page 3.95 | 1st page 3.95 | 1st page 3.95 | 1st page 3.95 |
| | Additional pages 3.45 | Additional pages 3.45 | Additional pages 3.45 | Additional pages 3.45 |
| Non-Resident Annual Card Fee | 40.00 | 40.00 | 40.00 | 40.00 |
| Non Resident 3 Month Card Fee | 10.00 | 10.00 | 10.00 | 10.00 |
| Purchase of computer thumb drive | 5.00 | 5.00 | 5.00 | 5.00 |
| Purchase of computer headphones | 1.00 | 1.00 | 1.00 | 1.00 |
| Makerspace Non-Program Library Supplies | | | | |
| 3-D Printer filament (per gram) | 0.10 | 0.10 | 0.10 | 0.10 |
| Cricut Machine library-supplied 8 1/2"x11" paper (per sheet) | 0.10 | 0.10 | 0.10 | 0.10 |
| Cricut Machine library-supplied 8 1/2"x11" card stock (per sheet) | 0.30 | 0.30 | 0.30 | 0.30 |
| Thermal Laminating (per pouch) | | | | |
| Bookmark/Index/ID Card | 0.15 | 0.15 | 0.15 | 0.15 |
| Letter size | 0.20 | 0.20 | 0.20 | 0.20 |
| Legal size | 0.40 | 0.40 | 0.40 | 0.40 |
| Button Maker (per button) | | | | |
| Small (1") | 0.10 | 0.10 | 0.10 | 0.10 |
| Large (2.25") | 0.15 | 0.15 | 0.15 | 0.15 |
| Sewing/Embroidery thread (per 2,000 stitches) | | | | 0.25 |
| Vinyl Cutter (per foot) | 2.50 | 2.50 | 2.50 | 2.50 |
| Cork - 4" round or square | 0.45 | 0.45 | 0.45 | 0.50 |
| Engraving Plastic (per 1" x 12") | | | | 1.00 |
| Glassware | 1.50 | 1.50 | 1.50 | 1.50 |
| Etching Spray (per item) | | | | 3.25 |
| Wood - 1/8" thick | | | | |
| 8" x 8" | 1.00 | 1.00 | 1.00 | 1.00 |
| 10" x 10" | 1.15 | 1.15 | 1.15 | 1.15 |
| 12" x 12" | 1.50 | 1.50 | 1.50 | 1.50 |
| Wood - 1/4" thick | | | | |
| 12" x 12" | 2.50 | 2.50 | 2.50 | 2.50 |
| Sublimation Blanks | | | | |
| Letter-size sublimation print | | | | 0.75 |
| Legal-size sublimation print | | | | 1.00 |
| Coasters (4" x 4") | | 1.25 | 1.25 | 1.50 |
| Keychain (assorted shapes/sizes) | | 1.25 | 1.25 | 1.50 |
| Ornament - Metal | | 3.00 | 3.00 | 3.00 |
| Ornament - Plastic | | | | 1.50 |
| 11 oz. mug | | | | 2.00 |
| 15 oz. mug | | | | 2.50 |
| Dog/ID tags | | | | 2.00 |
| 1.5 oz. glass | | | | 2.00 |
| Magnets (assorted shape/size) | | | | 1.50 |
| License Plate | | | 5.00 | 5.00 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|--|-----------------------------|-----------------------------|---------------------------|---------------------------|
| PARKS AND RECREATION DEPARTMENT | | | | |
| CEMETERY DIVISION | | | | |
| Open/Close Grave (per burial) **oversize vault | | | 155.00 | 200.00 |
| Urn Vault over 16" x 16" | | | 55.00 | 65.00 |
| Adult | 800.00 | 850.00 | 900.00 | 1,000.00 |
| Child | 325.00 | 350.00 | 375.00 | 400.00 |
| Ashes | 275.00 | 300.00 | 350.00 | 400.00 |
| Columbarium | 225.00 | 250.00 | 260.00 | 275.00 |
| Saturday Open/Close (per burial) | | | | |
| Adult | 900.00 | 1,000.00 | 1,050.00 | 1,200.00 |
| Child | 375.00 | 400.00 | 450.00 | 500.00 |
| Ashes | 375.00 | 400.00 | 450.00 | 500.00 |
| Columbarium | 250.00 | 250.00 | 275.00 | 300.00 |
| Burial Space | | | | |
| One | 800.00 | 850.00 | 900.00 | 1,000.00 |
| Two | 1,600.00 | 1,700.00 | 1,800.00 | 2,000.00 |
| One-Half Lot (4 or 5 spaces) | 3,200.00 | 3,400.00 | 3,600.00 | 4,000.00 |
| Full Lot (8 or 10 spaces) | 6,400.00 | 6,800.00 | 7,200.00 | 8,000.00 |
| Babyland | 160.00 | 175.00 | 180.00 | 200.00 |
| Cremation Space - Section J | 400.00 | 450.00 | 475.00 | 500.00 |
| Transfer Deed (each new deed) | 60.00 | 70.00 | 75.00 | 80.00 |
| Columbarium 12x12 Niche - Single | 650.00 | 700.00 | 725.00 | 750.00 |
| Columbarium 12x12 Niche - Double | 850.00 | 900.00 | 925.00 | 950.00 |
| Columbarium Emblem Engraving | 25.00 | 25.00 | 30.00 | 40.00 |
| Burial Space w/flat markers in Section J | | | | |
| One | 650.00 | 700.00 | 750.00 | 850.00 |
| Two | 1,300.00 | 1,400.00 | 1,500.00 | 1,700.00 |
| One-half lot (4-5 spaces) | 2,600.00 | 2,800.00 | 3,000.00 | 3,400.00 |
| Full lot (8-10 spaces) | 5,200.00 | 5,600.00 | 6,000.00 | 6,800.00 |
| Cremation Space | 400.00 | 450.00 | 475.00 | 500.00 |
| Headstone Flagging Fee | 40.00 | 40.00 | 50.00 | 50.00 |
| Disinterment | | | | |
| Adult | | | | 2,500.00 |
| Child | | | | 900.00 |
| Ashes | | | | 750.00 |
| RECREATION DIVISION | | | | |
| The Parks and Recreation Director shall establish fees for miscellaneous merchandise sales, tournament and league play and special events and promotions | | | | |
| Volleyball Program | | | | |
| Sports League/Tournaments - Per Team | 125.00 - 650.00 per session | 125.00 - 650.00 per session | 125.00-675.00 per session | 125.00-800.00 per session |
| ***Volleyball, Basketball and Flag Football program and tournament fees determined by the number of teams signed up to play. | | | | |
| Playground & miscellaneous Programs & camps | 5.00-100.00 | 5.00-100.00 | 5.00-125.00 | 5.00-150.00 |
| Authorized Provider Red Cross Courses | 30.00 - 200.00 | 30.00 - 200.00 | 30.00 - 225.00 | 30.00 - 250.00 |
| Small Picnic Shelter (1/2 day) | 30.00 | 30.00 | 35.00 | 35.00 |
| Small Picnic Shelter (all day) | 60.00 | 60.00 | 60.00 | 60.00 |
| Large Picnic Shelter (1/2 day) | | | | 40.00 |
| Large Picnic Shelter (all day) | | | | 70.00 |
| Athletic Field Rental (per field) | 55.00 | 55.00 | 55.00 | 60.00 |
| Athletic Field Preparation (1 time) per field | 55.00 | 55.00 | 55.00 | 60.00 |
| Preparation for grass infield baseball field | | | | 75.00 |
| Athletic Field Preparation Additional services per field | 30.00 - 200.00 | 30.00 - 200.00 | 30.00 - 300.00 | 30.00 - 330.00 |
| Youth league per field per day | 15.00 | 15.00 | 16.00 | 17.00 |
| Adult/Select team league per field per day | 35.00 | 35.00 | 37.00 | 40.00 |
| Online reservation practice time per field | 12.00/hour | 12.00/hour | 12.00/hour | 15.00/hour |
| Soccer Recreational League Field Setup Fee per field | 100.00 | 100.00 | 100.00 | 125.00 |
| Soccer Select and Adult League Field Setup Fee per field | 165.00 | 165.00 | 165.00 | 200.00 |
| AQUATICS | | | | |
| The Parks and Recreation Director shall establish fees for miscellaneous merchandise sales, tournament and league play and special events and promotions | | | | |
| Lincoln Pool | | | | |
| Daily Fees - ages 4 & under w/paying adult | Free | Free | Free | Free |
| Daily Fees - ages 5 to 15 | 3.00 | 3.00 | 3.50 | 3.50 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|--|---|---|---|---|
| Daily Fees - ages 16 to 54 | 4.00 | 4.00 | 4.50 | 4.50 |
| Daily Fees - ages 55 & Over | 3.00 | 3.00 | 3.50 | 3.50 |
| Lincoln Swimming Lessons per person/per session | 35.00 | 35.00 | 35.00 | 37.00 |
| Season Passes | | | | |
| Ages 4 and under | Free | Free | Free | Free |
| Youth ages 5-15 | 45.00 | 45.00 | 45.00 | 48.00 |
| Adult ages 16-54 | 55.00 | 55.00 | 55.00 | 60.00 |
| Senior age 55+ | 45.00 | 45.00 | 45.00 | 48.00 |
| Single parent family | 95.00 | 95.00 | 95.00 | 100.00 |
| Family | 125.00 | 125.00 | 125.00 | 135.00 |
| Private Pool Rental | 175.00/hr | 175.00/hr | 175.00/hr | 185.00/hr |
| WATER PARK | | | | |
| Locker/Life Jacket Rental | 3.00/daily 2.00 deposit or driver's license |
| Inner Tube Rental - Single | 4.00/daily 1.00 deposit | 4.00/daily 1.00 deposit | 4.00/daily 1.00 deposit | 4.00/daily 1.00 deposit |
| Inner Tube Rental - Double | 5.00/daily 1.00 deposit | 5.00/daily 1.00 deposit | 5.00/daily 1.00 deposit | 5.00/daily 1.00 deposit |
| Daily Fees | | | | |
| Children age 4 & under w/paying adult | Free | Free | Free | Free |
| Children ages 5 to 15 | 8.00 | 8.00 | 8.00 | 8.00 |
| Adults ages 16 to 54 | 9.00 | 9.00 | 9.00 | 9.00 |
| Adults age 55 and over | 8.00 | 8.00 | 8.00 | 8.00 |
| Family One Day Pass (Family includes two adults and up to four children) | 30.00 | 30.00 | 30.00 | 30.00 |
| Season Passes | | | | |
| Children ages 5 to 15 | 80.00 | 80.00 | 80.00 | 80.00 |
| Adults ages 16 to 54 | 90.00 | 90.00 | 90.00 | 90.00 |
| Adults age 55 and over | 80.00 | 80.00 | 80.00 | 80.00 |
| Husband or Wife and Family | 170.00 | 170.00 | 170.00 | 170.00 |
| Family | 200.00 | 200.00 | 200.00 | 200.00 |
| Replace Season Pass | 10.00 | 10.00 | 10.00 | 10.00 |
| Gold Season Passes | | | | |
| Children ages 5 - 15 | 100.00 | 100.00 | 100.00 | 100.00 |
| Adults age 16 to 54 | 110.00 | 110.00 | 110.00 | 110.00 |
| Adults age 55 and over | 100.00 | 100.00 | 100.00 | 100.00 |
| Husband or Wife and Family | 210.00 | 210.00 | 210.00 | 210.00 |
| Family | 250.00 | 250.00 | 250.00 | 250.00 |
| Group Fees - Age Group | | | | |
| 10-29 people 5 to 15 | 7.00 | 7.00 | 7.00 | 7.00 |
| 10-29 people 16 to 54 | 8.00 | 8.00 | 8.00 | 8.00 |
| 10-29 people 55 and over | 7.00 | 7.00 | 7.00 | 7.00 |
| 30-59 people 5 to 15 | 6.75 | 6.75 | 6.75 | 6.75 |
| 30-59 people 16 to 54 | 8.00 | 8.00 | 8.00 | 8.00 |
| 30-59 people 55 and over | 6.75 | 6.75 | 6.75 | 6.75 |
| 60+ people 5 to 15 | 6.50 | 6.50 | 6.50 | 6.50 |
| 60+ people 16 to 54 | 7.50 | 7.50 | 7.50 | 7.50 |
| 60+ people 55 and over | 6.50 | 6.50 | 6.50 | 6.50 |
| Consignment Program - Island Oasis | | | | |
| Age 5-15 | 5.75 | 5.75 | 5.75 | 5.75 |
| Age 16-55 | 6.75 | 6.75 | 6.75 | 6.75 |
| 55 - Over | 5.75 | 5.75 | 5.75 | 5.75 |
| Family | 25.00 | 25.00 | 25.00 | 25.00 |
| Pool Rental | 500.00/1 hr includes use of inner tubes |
| All day facility rental 12:00 - 9:00 pm | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| Swimming Lessons | 35.00 per session | 35.00 per session | 35.00 per session | 37.00 per session |
| Souvenir Stand items | 2.00-20.00 | 2.00-20.00 | 2.00-20.00 | 2.00-20.00 |
| Concession Stand Items | 1.00-15.00 | 1.00-15.00 | 1.00-15.00 | 1.00-15.00 |
| GOLF COURSE | | | | |
| Landscapes Golf Management shall establish fees for miscellaneous merchandise sales, tournament and league play and special events and promotions. | | | | |
| Weekday Golfing | | | | |
| Seniors 55 and older (weekdays & after 1:00 on weekends) | | | | |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|---|---------|---------|--------|--------|
| 9 holes - Seniors 55 and older | 14.50 | 14.50 | 15.50 | 16.50 |
| 18 holes - Seniors 55 and older | 21.50 | 21.50 | 23.00 | 24.00 |
| 9 holes | 16.50 | 16.50 | 17.50 | 18.50 |
| Additional 9 holes (after 18 holes) | 7.00 | 7.00 | 10.00 | 11.00 |
| 18 holes | 23.50 | 23.50 | 25.00 | 26.00 |
| Junior Golf-9 holes | 11.50 | 11.50 | 12.50 | 13.50 |
| Junior Golf-18 holes | 18.50 | 18.50 | 20.00 | 21.00 |
| 9 holes weekend/holidays | 19.00 | 19.00 | 21.00 | 22.00 |
| 18 holes weekend/holidays | 26.00 | 26.00 | 28.00 | 29.00 |
| Ages 10-15 with a paying adult | 5.00 | 5.00 | 10.00 | 10.00 |
| Ages 6-9 with a paying adult | | | 5.00 | 5.00 |
| Under age 6 with a paying adult | | | FREE | FREE |
| 9 Hole Twilight Rate w/cart | 18.00 | 18.00 | 19.00 | 20.00 |
| Passes (annual) Purchased from December 1 through January 31 | | | | |
| Adult Seven Day | 550.00 | 550.00 | 585.00 | 615.00 |
| Additional Family Member | 245.00 | 245.00 | 260.00 | 275.00 |
| Family Pass | 775.00 | 775.00 | 820.00 | 850.00 |
| Adult Five Day Pass (Mon-Fri only) | 425.00 | 425.00 | 445.00 | 465.00 |
| Junior/Student 7 day pass includes full time college students | 205.00 | 205.00 | 220.00 | 230.00 |
| Senior 7 Day Pass (55 & Older) | 350.00 | 350.00 | 380.00 | 400.00 |
| Golf Car Pass, per rider | 535.00 | 535.00 | 560.00 | 590.00 |
| Passes (annual) Purchased from February 1 through June 30 | | | | |
| Adult Seven Day | 610.00 | 610.00 | 650.00 | 680.00 |
| Additional Family Member | 270.00 | 270.00 | 290.00 | 305.00 |
| Family Pass | 880.00 | 880.00 | 900.00 | 945.00 |
| Adult Five Day Pass (Mon-Fri only) | 465.00 | 465.00 | 495.00 | 520.00 |
| Junior/Student 7 day pass includes full time college students | 220.00 | 220.00 | 240.00 | 250.00 |
| Senior 7 Day Pass (55 & Older) | 385.00 | 385.00 | 425.00 | 450.00 |
| Golf Car Pass, per rider | 535.00 | 535.00 | 560.00 | 590.00 |
| Passes (annual) Purchased from July 1 through November 30 | | | | |
| Adult Seven Day | 305.00 | 305.00 | 325.00 | 340.00 |
| Additional Family Member | 135.00 | 135.00 | 145.00 | 150.00 |
| Family Pass | 440.00 | 440.00 | 450.00 | 475.00 |
| Adult Five Day Pass (Mon-Fri only) | 235.00 | 232.50 | 247.50 | 260.00 |
| Junior/Student 7 day pass includes full time college students | 125.00 | 110.00 | 120.00 | 130.00 |
| Senior 7 Day Pass (55 & Older) | 205.00 | 192.50 | 212.50 | 225.00 |
| Golf Car Pass, per rider | 270.00 | 267.50 | 280.00 | 300.00 |
| Daily Access Fee (included in daily green fee)(collected from each player per round played by an individual possessing a season pass) | 3.26 | 3.26 | 3.72 | 4.00 |
| Range | | | | |
| Adult Annual Range Pass* | | 150.00 | 225.00 | 235.00 |
| Family Range Pass (In Household) | | 200.00 | 300.00 | 315.00 |
| Youth Range Pass (18 & Under) | | 100.00 | 150.00 | 160.00 |
| *Discount for Season Passholder | | | 10% | 10% |
| Cart Rental | | | | |
| 9 holes, per rider | 11.50 | 11.50 | 12.00 | 13.00 |
| 18 holes, per rider | 16.50 | 16.50 | 17.00 | 18.00 |
| Golf Cart Punch Cards - 9 holes (increase punches from 17 to 20) 2022 Only Expires 12/31/2022 | 140.00 | 140.00 | 175.00 | 185.00 |
| Golf Cart Punch Cards - 18 holes (increase punches from 17 to 20) 2022 Only Expires 12/31/2022 | 220.00 | 220.00 | 275.00 | 295.00 |
| Ages 15 and under with paying adult | No Cost | No Cost | 5.00 | 5.00 |
| Golf Outings* | | | | |
| Outing Weekday Fee - Includes Golf & Cart | | 34.00 | 37.00 | 39.00 |
| Outing Weekend Fee - Includes Golf & Cart | | 39.00 | 42.00 | 44.00 |
| *Discounts may be offered for non-peak hours or group size | | | | |
| HEARTLAND PUBLIC SHOOTING PARK | | | | |
| The Parks & Recreation Director shall establish fees for miscellaneous merchandise sales, tournament and league play and special events and promotions. | | | | |
| Archery (Adult) Practice range | 7.75 | 7.75 | 7.75 | 8.00 |
| Archery (Youth) Practice range | 5.25 | 5.25 | 5.25 | 6.00 |
| Archery (Adult) 3D Short Course | 15.50 | 15.50 | 15.50 | 16.00 |
| Archery (Youth) 3D Short Course | 9.00 | 9.00 | 9.00 | 10.00 |
| Archery Punch Card: 6 visits short course | 80.00 | 80.00 | 80.00 | 85.00 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|---|--------------|--------------|--------------|-------------|
| Adult Skeet/trap per round (25 targets/round) | 7.00 | 7.00 | 7.00 | 7.25 |
| Skeet/Trap - Youth Rate (age 18 & under) | 5.50 | 5.50 | 5.50 | 5.75 |
| Skeet/Trap Punch Card rate - 12 rounds @ 6.67/round | 78.75 | 78.75 | 78.75 | 83.00 |
| Adult Sporting Clays per round (50 targets/round) | 19.50 | 19.50 | 19.50 | 20.00 |
| Adult Sporting Clays per round (100 targets/round) | 35.50 | 35.50 | 35.50 | 36.50 |
| Sporting Clays - Punch Card rate - 6 rounds @ 18.33/round | 106.00 | 106.00 | 106.00 | 113.00 |
| Youth Sporting Clays per round (50 target/round) | 14.50 | 14.50 | 14.50 | 15.00 |
| Youth Sporting Clays per round (100 target/round) | 29.00 | 29.00 | 29.00 | 30.00 |
| Counters - Trap/Skeet (per target) | 0.25 | 0.25 | 0.25 | 0.26 |
| Counters - Sporting clays (per target) | 0.32 | 0.32 | 0.32 | 0.33 |
| Adults 5 Stand per round (25 targets/round) | 7.75 | 7.75 | 7.75 | 8.00 |
| Youth 5 Stand per round (25 targets/round) | 5.75 | 5.75 | 5.75 | 6.00 |
| Daily fee Rifle/Handgun Adult per day | 16.00 | 16.00 | 16.00 | 17.00 |
| Daily fee Rifle/Handgun Youth | 8.00 | 8.00 | 8.00 | 9.00 |
| Family Pass Rifle/Handgun (12 months) | 200.00 | 200.00 | 200.00 | 225.00 |
| Rifle Range Rental w/o RSO (Law Enforcement per day) | 110.00 | 115.00 | 115.00 | 115.00 |
| Rifle Range Rental with RSO (Law Enforcement per day) | 220.00 | 225.00 | 225.00 | 225.00 |
| Rifle Range Rental w/o RSO (Business Rate per day) | 550.00 | 550.00 | 550.00 | 550.00 |
| Rifle Range Rental with RSO (Business Rate per day) | 655.00 | 655.00 | 655.00 | 655.00 |
| Golf Cart Rental per round (per rider) | 8.00 | 8.00 | 8.00 | 8.00 |
| Golf Cart Rental per half day | 30.00 | 30.00 | 30.00 | 30.00 |
| Golf Cart Rental per day (4 rider limit) | 60.00 | 60.00 | 60.00 | 60.00 |
| Range time for Instructors with staff 5 per student minimum charge | 22.00 | 25.00 | 25.00 | 25.00 |
| Range time for Instructors without staff per student with no minimum | 16.00 | 16.00 | 16.00 | 16.00 |
| Classroom Rental (Shooting Sports Educational per day) | 110.00 | 110.00 | 110.00 | 110.00 |
| Classroom Rental (Business Rate per day) | 225.00 | 225.00 | 225.00 | 225.00 |
| Classroom Rental with associated shooting event | N/C | N/C | N/C | N/C |
| Camping with electricity/water (per night) | 37.00 | 37.00 | 37.00 | 37.00 |
| Camping during events (per night) | 47.00 | 47.00 | 47.00 | 47.00 |
| Camping for Youth no water/electricity (per night) | 5.00 | 5.00 | 5.00 | 5.00 |
| Camping no water/electricity (per night) | 12.50 | 12.50 | 12.50 | 12.50 |
| Off hours Law enforcement training (annual) | 1,850.00 | 1,950.00 | 1,950.00 | 2,000.00 |
| High School team practice (per target) | 0.16 | 0.17 | 0.17 | 0.18 |
| **HPSP reserves the right to adjust trap, skeet and sporting clay fee's in relation to clay target costs** | | | | |
| | | | | |
| Stolley Park Train | | | | |
| Individual Rates | | | | |
| Ages 2 and under w/paying adult | Free | Free | Free | Free |
| Single rider (4 and over) | 3.00 | 3.00 | 3.00 | 3.50 |
| 10 Ride Punch Card | 20.00 | 20.00 | 20.00 | 23.50 |
| 25 Ride Punch Card | 50.00 | 50.00 | 50.00 | 58.50 |
| 50 Ride Punch Card | 75.00 | 75.00 | 75.00 | 87.75 |
| Unlimited rides | 150.00/hr | 150.00/hr | 150.00/hr | 175.00 |
| | | | | |
| Community Fieldhouse | | | | |
| Admission & Rental Prices | | | | |
| Drop In: | | | | |
| Children under 2 | Free | Free | Free | Free |
| Children (2-4) | 2.25 | 2.50 | 2.50 | 3.00 |
| Youth (5-15) | 5.00 | 5.50 | 5.50 | 5.50 |
| Seniors (55 & older) | | | | 6.00 |
| Adults (16-54) | 6.25 | 6.50 | 6.50 | 6.50 |
| Student Pass Discount (Ages 16 and over w/student ID) | 5.25 | 5.50 | 5.50 | 5.75 |
| | | | | |
| Rental (Hourly) | | | | |
| Full Turf Field (Primary hours) | 115.00 | 115.00 | 120.00 | 122.00 |
| Full Turf Field (Non primary hours) M-F 2:00 pm-5:00 pm Sat 8:00 - 12:00 | 86.00 | 86.00 | 90.00 | 92.00 |
| Full Turf Field Tournament (6 hour minimum) | 75.00 | 75.00 | 78.00 | 79.50 |
| Half Turf Field (Primary hours) | 65.00 | 65.00 | 68.00 | 69.50 |
| Half Turf Field Tournament (6 hour minimum) | 41.00 | 41.00 | 44.00 | 45.00 |
| Half Turf Field (Non primary hours) M-F 2:00 pm-5:00 pm Sat 8:00-12:00 | 47.00 | 47.00 | 50.00 | 51.00 |
| Basketball Court (Primary hours) | 32.00 | 32.00 | 32.00 | 32.50 |
| Basketball Court (Non primary hours) M-F 2:00 pm-5:00 pm Sat 8:00-12:00 | 23.00 | 23.00 | 23.00 | 23.50 |
| Basketball Court Tournament (6 hour minimum) | 20.00 | 20.00 | 20.00 | 20.50 |
| Volleyball Court (Primary hours) | 22.00 | 22.00 | 22.00 | 22.50 |
| Volleyball Court (Non primary hours) M-F 2:00 pm-5:00 pm Sat 8:00-12:00 | 17.00 | 17.00 | 17.00 | 17.50 |
| Volleyball Court Tournament (6 hour minimum) | 15.00 | 15.00 | 15.00 | 15.50 |
| | | | | |
| Batting Cage Rental | | | | |
| Hour | 28.00 | 28.00 | 28.00 | 28.00 |
| League Fees: | | | | |
| Per Individual Leagues | 20.00-125.00 | 20.00-125.00 | 20.00-150.00 | 20-200 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Per Team Leagues | 110.00-650.00 | 110.00-650.00 | 110.00-700.00 | 110.00-800.00 |
| Small meeting room | 17.50/hr | 17.50/hr | 20.00/hr | 21.00 |
| Kitchen/large room | 32.00/hr | 32.00/hr | 35.00/hr | 36.00 |
| Birthday Party pkg #1: Half field rental/room rental, up to 20 children (\$3.00 per additional child) | 84.00-260.00 | 84.00-260.00 | 84.00-300.00 | 84.00-350.00 |
| Bouncer rental | 22.00/hour | 22.00/hour | 25.00/hour | 26.00 |
| Facility rental (before or after hours) | 165.00/hour | 165.00/hour | 175.00/hr | 180.00 |
| Overnight Lock in Package | 630.00 | 630.00 | 650.00 | 660.00 |
| Clinics/camps/tournaments | 15.00-625.00 | 15.00-625.00 | 15.00-650.00 | 15.00-700.00 |
| Season Passes for Fieldhouse (October thru April) | | | | |
| Toddler Pass (ages 2-4) | 48.00 | 48.00 | 48.00 | 54.00 |
| Youth Pass (5-15) | 73.00 | 73.00 | 73.00 | 90.00 |
| Student Pass (Ages 16 and over w/student ID) | 96.00 | 96.00 | 96.00 | 96.00 |
| Adult Pass (16-54) | 120.00 | 120.00 | 120.00 | 120.00 |
| Senior (55+) | 73.00 | 73.00 | 73.00 | 108.00 |
| Season Passes for Fieldhouse (January thru April) | | | | |
| Toddler Pass (ages 2-4) | 30.00 | 30.00 | 30.00 | 33.00 |
| Youth Pass (ages 5-15) | 43.00 | 43.00 | 43.00 | 50.00 |
| Student Pass (ages 16 and over w/student ID) | 54.00 | 54.00 | 54.00 | 57.00 |
| Adult Pass (ages 16-54) | 67.00 | 67.00 | 67.00 | 72.00 |
| Senior (55+) | 43.00 | 43.00 | 43.00 | 65.00 |
| 10 Visit Punch Card | | | | |
| Toddler (age 2-4) with supervising adult | Free | Free | Free | Free |
| Youth (age 5-15) | 37.00 | 37.00 | 37.00 | 44.00 |
| Student (ages 16 and over w/student ID) | 47.00 | 47.00 | 47.00 | 46.00 |
| Adult (ages 16-54) | 58.00 | 58.00 | 58.00 | 52.00 |
| Senior (age 55+) | 37.00 | 37.00 | 37.00 | 48.00 |
| PLANNING | | | | |
| Zoning | | | | |
| Zoning Map Amendment: Grand Island | 850.00 | 900.00 | 900.00 | 950.00 |
| Ordinance Amendment | 850.00 | 900.00 | 900.00 | 950.00 |
| CD, RD, TD Rezoning, Grand Island | 850.00 | 900.00 | 900.00 | 950.00 |
| Subdivisions | | | | |
| Preliminary Plat | 450.00 plus 15.00/lot | 450.00 plus 15.00/lot | 450.00 plus 15.00/lot | 450.00 plus 20.00/lot |
| Final Plat - Administrative Approval | | | | |
| Grand Island | 55.00 | 55.00 | 55.00 | 60.00 |
| Final Plat | | | | |
| Grand Island Jurisdiction | 470.00 plus 10.00/lot | 470.00 plus 10.00/lot | 470.00 plus 10.00/lot | 490.00 plus 10.00/lot |
| Vacation of Plat | 275.00 | 275.00 | 300.00 | 325.00 |
| Comprehensive Plan | | | | |
| Map Amendment | 850.00 | 900.00 | 900.00 | 950.00 |
| Text Amendment | 850.00 | 900.00 | 900.00 | 950.00 |
| Publications | | | | |
| Grand Island Street Directory | 18.00 | 20.00 | 20.00 | 25.00 |
| Comprehensive Plan | | | | |
| Grand Island | 100.00 | 100.00 | 100.00 | 125.00 |
| Other Municipalities | 75.00 | 75.00 | 75.00 | 100.00 |
| Zoning Ordinances | | | | |
| Grand Island | 35.00 | 35.00 | 40.00 | 40.00 |
| Other Municipalities | 35.00 | 35.00 | 35.00 | 35.00 |
| Subdivision regulations | | | | |
| Grand Island | 35.00 | 35.00 | 40.00 | 40.00 |
| Other Municipalities | 35.00 | 35.00 | 35.00 | 35.00 |
| Grand Island | | | | |
| 800 Scale Zoning Map Unassembled | 150.00 | 150.00 | 180.00 | 200.00 |
| Generalized Zoning Map | 75.00 | 75.00 | 80.00 | 100.00 |
| Future Land Use Map | 75.00 | 75.00 | 80.00 | 100.00 |
| Grand Island Street Map | 20.00 | 20.00 | 20.00 | 25.00 |
| Hall County | | | | |
| Zoning Map Generalized | 75.00 | 75.00 | 80.00 | 100.00 |
| Zoning Map 2" = 1 mile | 100.00 | 100.00 | 100.00 | 150.00 |
| Road Map | 20.00 | 20.00 | 20.00 | 25.00 |
| Wood River, Cairo, Doniphan, Alda | | | | |
| Basemap | 15.00 | 15.00 | 20.00 | 25.00 |
| Zoning Map | 75.00 | 75.00 | 75.00 | 100.00 |
| Other Maps | | | | |
| School District Maps | 75.00 | 75.00 | 80.00 | 100.00 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| Election District Maps | 75.00 | 75.00 | 80.00 | 100.00 |
| Fire District Maps | 75.00 | 75.00 | 80.00 | 100.00 |
| Custom Printed Maps | 20.00/sq ft in | 20.00/sq ft in | 20.00/sq ft in | 25.00/sq ft in |
| Electronic Publications | | | | |
| GIS Data CD | 125.00 | 125.00 | 125.00 | 150.00 |
| Aerial Photograph CD (MrSID Format) | 125.00 | 125.00 | 125.00 | 150.00 |
| Comprehensive Plans All Jurisdictions | 125.00 | 125.00 | 125.00 | 150.00 |
| Zoning and Subdivision Regulations All Jurisdictions | 75.00 | 75.00 | 75.00 | 100.00 |
| Custom PDF Map | 30.00/ 1/2 hr | 30.00/ 1/2 hr | 30.00/ 1/2 hr | 40.00/ 1/2 hr |
| Research & Documentation Fee | 175.00/hr Minimum 2 hr | 200.00/hr Minimum 2 hr | 200.00/hr Minimum 2 hr | 225.00/hr Minimum 2 hr |
| Flood Plain | | | | |
| Letter of Map Interpretation | 25.00 | 25.00 | 25.00 | 30.00 |
| Review and Submission of LOMR | 60.00 | 60.00 | 60.00 | 70.00 |
| PACE Funding Level and Fees (\$250,000 minimum, no maximum) | | | | |
| Application Fee | | 1,000.00 | 1,000.00 | 1,000.00 |
| Administrative Fee | | 1% of loan not to exceed \$40,000 | 1% of loan not to exceed \$40,000 | 1% of loan not to exceed \$40,000 |
| Annual Fee | | 1,000.00 | 1,000.00 | 1,000.00 |
| POLICE DEPARTMENT | | | | |
| Copy of Public Record Reports/Walk in | \$5.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$5.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$5.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$5.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments |
| Copy of Public Record Reports/Mail or Fax | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments |
| Copy of Complete Records Mail/Fax/Email | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments | \$10.00 per report up to 10 pages, then \$1 each add'l 5 pages in 5 page increments |
| Firearms Permit | 5.00 | 5.00 | 5.00 | 5.00 |
| Towing Fee - Day | Actual Cost | Actual Cost | Actual Cost | Actual Cost |
| Towing Fee - Night | Actual Cost | Actual Cost | Actual Cost | Actual Cost |
| Impoundment Fee for TOWED Vehicle | 35.00 | 35.00 | 35.00 | 35.00 |
| Storage Fee for Impounded Vehicle (per day) | 12.00 | 12.00 | 12.00 | 12.00 |
| Alcohol Test for DUI (each time) | 149.15 | 149.15 | 150.00 | 150.00 |
| Solicitor's Permit (30 day permit) | 30.00 | 30.00 | 30.00 | 30.00 |
| Solicitor's Permit - Application Fee (Nonrefundable) | 30.00 | 30.00 | 30.00 | 30.00 |
| Street Vendor's Permit - Application Fee (Nonrefundable) | 30.00 | 30.00 | 30.00 | 30.00 |
| Street Vendor's Permit - 30 days | 30.00 | 30.00 | 30.00 | 30.00 |
| Street Vendor's Permit - 90 days | 75.00 | 75.00 | 75.00 | 75.00 |
| Street Vendor's Permit - 365 days | 250.00 | 250.00 | 250.00 | 250.00 |
| Traffic Control Request for House/Building Move within City Limits of Grand Island | Overtime Retail Rate for each Officer involved, 2 hr minimum | Overtime Retail Rate for each Officer involved, 2 hr minimum | Overtime Retail Rate for each Officer involved, 2 hr minimum | Overtime Retail Rate for each Officer involved, 2 hr minimum |
| Parking Ramp Permit Fees: | | | | |
| Lower Level: "Reserved Monthly" | 30.00/month | 30.00/month | 30.00/month | 30.00/month |
| Middle & Upper levels: "Reserved Monthly" | Free | Free | Free | Free |
| Downtown Metered Parking | 20.00 per 120 to 180 minutes |
| Additional 60 minutes or fraction thereof | 20.00 | 20.00 | 20.00 | 20.00 |
| Downtown Express Zone Parking | 25.00 per 21 to 40 minutes |
| Additional 20 minutes or fraction thereof | 25.00 | 25.00 | 25.00 | 25.00 |
| Police Issued Parking Tickets (tickets issued away from downtown) | 25.00 | 25.00 | 25.00 | 25.00 |
| Vehicle Auction Bid Fee (per event) | 15.00 | 15.00 | 15.00 | 15.00 |
| Photographs-Video/E-mail | 15.00 | 15.00 | 15.00 | 15.00 |
| Photographs-Video/CD | 20.00 | 20.00 | 20.00 | 20.00 |
| PUBLIC WORKS DEPARTMENT | | | | |
| ENGINEERING | | | | |
| Cut and/or Opening Permit | 25.00 | 25.00 | 25.00 | 25.00 |
| Sidewalk and/or Driveway permit | 25.00 | 25.00 | 25.00 | 25.00 |
| Sewer Tap/Cap Permit | 90.00 | 90.00 | 90.00 | 70.00 |
| GIS CD Aerial photos on CD or DVD | 55.00 | 55.00 | 55.00 | 55.00 |
| s.f. Mylar Sepia | 2.50 | 2.50 | 2.50 | 2.50 |
| Traffic Count Map | 12.00 | 12.00 | 12.00 | 12.00 |
| Aerial Photos - \$/sq ft Individuals, businesses and consultants working for profit | 3.75/sq. ft. | 3.75/sq. ft. | 3.75/sq. ft. | 3.75 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|---|------------------------------------|------------------------------------|------------------------------------|--------------------|
| Aerial Photos - \$/sq ft City Depts, Hall County Depts, other non-profit organizations | .75/sf | .75/sf | .75/sf | 0.75 |
| Directory Map | Planning sells | Planning sells | Planning sells | Planning sells |
| Quarter Section or any part thereof | 10.00 | 10.00 | 10.00 | 10.00 |
| Photo Mosaic (dependent upon number of sections) Minimum of two (2) | 20.00 | 20.00 | 20.00 | 20.00 |
| License Agreement Application (Non-refundable) | 185.00 | 185.00 | 185.00 | 185.00 |
| License Agreement Appeal (Non-refundable) | 105.00 | 105.00 | 105.00 | 105.00 |
| Sanitary Sewer Engineering Plan Review - % of project cost | 1% of project cost | 1% of project cost | 1% of project cost | 1.00 |
| Storm Sewer Engineering Plan Review (if no paving in project) - % of project cost | 1% of project cost | 1% of project cost | 1% of project cost | 1.00 |
| Paving Plan Review Fee - % of project cost | 0.20% of project cost | 0.20% of project cost | 0.50% of project cost | 0.50 |
| Large copy prints (minimum \$3.00 charge) - \$/sq ft | 1.00/sf | 1.00/sf | 1.00/sf | 1.00 |
| Application for vacation of Right-of-Way or Easement (Non-refundable) | 185.00 | 185.00 | 185.00 | 185.00 |
| Investigation Fee (per Section 30-28 & 32-52 of City Code) | 100.00 | 100.00 | 100.00 | 100.00 |
| Late Charge (payment not received within 30 days) | 35.00 | 35.00 | 35.00 | 35.00 |
| Right of Way/Easement Utility Permit | | | | Actual Filing Fees |
| TRANSIT DIVISION - NEW | | | | |
| One-Way Trip (collected by Crane CRANE contractor, may be reduced for special promotions) | 2.00 | 2.00 | 2.00 | 2.00 |
| STREETS DIVISION | | | | |
| Pavement cut (sawed), whether bituminous or concrete - \$/lf | 6.50/lf + 30.00 callout | 6.50/lf + 35.00 callout | 6.50/lf + 40.00 callout | 6.50 |
| Pavement cut (sawed), whether bituminous or concrete - \$/callout | | | | 40.00 |
| Curb section milling for driveways - \$/lf | 10.00/lf + 40.00 callout & permits | 10.00/lf + 45.00 callout & permits | 10.00/lf + 45.00 callout & permits | 10.00 |
| Curb section milling for driveways - \$/Callout | | | | 45.00 |
| Block party closure (waived for "National Night Out") - \$/day/event | 75.00 | 75.00 | 75.00 | 75.00 |
| Public Event Closure - \$/day/event | 75.00 | 75.00 | 75.00 | 75.00 |
| Rolloff/Shipping Container Placement in Public Right-of-Way - \$/week or any part thereof | 25.00/week or any part thereof | 25.00/week or any part thereof | 25.00/week or any part thereof | 25.00 |
| Storm Sewer Cleaning - \$/hr | 275.00/hr | 275.00/hr | 275.00/hr | 275.00 |
| STORM WATER (bill based on water accounts)- Effective 4/1/2018 | | | | |
| Residential- \$/month | 1.00 | 1.00 | 1.00 | 1.00 |
| Commerical- \$/month | 5.00 | 5.00 | 5.00 | 5.00 |
| Industrial- \$/month | 10.00 | 10.00 | 10.00 | 10.00 |
| WASTEWATER TREATMENT (as Approved by Ordinance) | | | | |
| SEWER SERVICE CHARGE- \$/month | | | | |
| All Customers | 8.24 | 8.24 | 8.24 | 8.24 |
| VOLUME CHARGE - \$/Ccf | | | | |
| Customers using City's Collection System - Inside City | 3.64 | 3.77 | 3.88 | 3.99 |
| Customers using City's Collection System - Outside City (120% of above rate) | 4.37 | 4.52 | 4.66 | 4.79 |
| Low-Strength Industrial Customer using City's Collection System | 2.67 | 2.80 | 2.91 | 3.02 |
| Customers Discharging Directly into City's Treatment Plant | 1.19 | 1.21 | 1.22 | 1.24 |
| VOLUME CHARGE, OTHER | | | | |
| Customers without metered City water - \$/month | 30.00 | 30.00 | 30.00 | 35.00 |
| Commercial/Industrial Customers without metered City water- \$/Ccf (of sewage flow) | 3.64 | 3.77 | 3.88 | 3.99 |
| EXCESS STRENGTH SURCHARGE- \$/lb | | | | |
| BOD over 250 mg/l | 0.3248 | 0.3248 | 0.3248 | 0.3248 |
| Suspended Solids over 250 mg/l | 0.2177 | 0.2177 | 0.2177 | 0.2177 |
| Oil & Grease over 100 mg/l | 0.1908 | 0.1956 | 0.2000 | 0.2045 |
| Total Nitrogen over 25 mg/l | 0.8900 | 0.8866 | 0.9065 | 0.9269 |
| LOW-STRENGTH INDUSTRIAL FOUR-PART CHARGE- \$/lb | | | | |
| BOD-over 0 mg/l | 0.3248 | 0.3248 | 0.3248 | 0.3248 |
| Suspended Solids over 0 mg/l | 0.2177 | 0.2177 | 0.2177 | 0.2177 |
| Oil & Grease over 0 mg/l | 0.1908 | 0.1956 | 0.2000 | 0.2045 |
| Total Nitrogen over 0 mg/l | 0.8900 | 0.8866 | 0.9065 | 0.9269 |
| SEPTIC TANK & SUMP CHARGES | | | | |
| Septic Tank Sludge (minimum fee) - \$ | 8.40 | 8.40 | 8.40 | 8.40 |
| Septic Tank Sludge - \$/100 gal | 7.40 | 7.40 | 7.40 | 7.40 |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| Excess-Strength Septic Sludge - \$/1,000 gal | 420.00 | 420.00 | 420.00 | 420.00 |
| Sump/Pit Sludge - \$/gal | 0.19 | 0.19 | 0.21 | 0.21 |
| Bulk Volume Rate - Inside City- \$/gal | 0.062 | 0.062 | 0.062 | 0.062 |
| Bulk Volume Rate - Outside City- \$/gal | 0.740 | 0.074 | 0.074 | 0.074 |
| New Septic Wastewater Haulers/Customers Deposit - \$ *deposit returned after 24-months of on-time septic bill payments | 500.00 | 500.00 | 500.00 | 500.00 |
| LABORATORY ANALYSIS - \$/sample | | | | |
| Sample Collection Fee | 42.50 | 42.50 | 42.50 | 44.50 |
| BOD | 42.50 | 42.50 | 42.50 | 43.75 |
| CBOD | 42.50 | 42.50 | 42.50 | 43.75 |
| Chloride | 16.00 | 16.00 | 16.00 | 16.50 |
| Conductivity | 9.75 | 9.75 | 9.75 | 10.00 |
| Nitrogen, Ammonia | 12.75 | 12.75 | 12.75 | 13.00 |
| Nitrogen, TKN | 27.50 | 27.50 | 27.50 | 28.25 |
| Oil and Grease | 80.00 | 80.00 | 80.00 | 82.50 |
| pH | 10.50 | 10.50 | 10.50 | 10.75 |
| Total Suspended Solids | 26.50 | 26.50 | 26.50 | 27.25 |
| Alkalinity | 13.25 | 13.25 | 13.25 | 13.75 |
| Chlorine, Free | 13.25 | 13.25 | 13.25 | 13.75 |
| COD | 60.00 | 60.00 | 60.00 | 61.75 |
| Nitrogen, Nitrate | 26.75 | 26.75 | 26.75 | 27.50 |
| Phosphorus, Total | 26.75 | 26.75 | 26.75 | 27.50 |
| Microscopic Review of Materials for Image Capture | | | | 28.50 |
| SEWER INSPECTION, CLEANING, & CONNECTION CHARGE | | | | |
| TV Inspection of Sanitary Sewer - \$/ft, (minimum \$100.00 charge) | 1.30/ft | 1.30/ft | 1.30/ft | 1.50 |
| -Televising Equipment - \$/hr | 210.00/hr | 210.00/hr | 210.00/hr | 210.00 |
| -Sanitary Sewer Collection Crew (2 employees) - \$/hr | 85.00/hr | 85.00/hr | 85.00/hr | 85.00 |
| Sewer Cleaning - \$/hr | 275.00/hr | 275.00/hr | 275.00/hr | 275.00 |
| Unauthorized connections/re-connections - \$ | 400.00 | 400.00 | 400.00 | 400.00 |
| Sewer Tap Permit (See Engineering fees) | see Engineering Fees | see Engineering Fees | see Engineering Fees | Refer to Engineering Fees |
| EXCESSIVE POLLUTANT PENALTY | | | | |
| If a person or business discharges pollutants in excess of the amounts permitted by the discharge permit, a penalty of \$1,100.00 / day of violation shall be imposed on the violator. | 1,100.00 | 1,100.00 | 1,100.00 | 1,100.00 |
| SOLID WASTE | | | | |
| Minimum Charge (Landfill) (up to 560 pounds) | 5.00 | 5.00 | 10.00 | 10.00 |
| Minimum Charge (Transfer Station) (up to 400 pounds) | 5.00 | 5.00 | 10.00 | 10.00 |
| Passenger tire - \$/tire | 4.00/tire | 4.00/tire | 4.00/tire | 5.00 |
| Passenger tire on rim - \$/tire | 15.00/tire | 15.00/tire | 15.00/tire | 17.00 |
| Truck tire - \$/tire | 10.00/tire | 10.00/tire | 10.00/tire | 12.00 |
| Truck tire on rim - \$/tire | 25.00/tire | 25.00/tire | 25.00/tire | 28.00 |
| Implement tire - \$/tire | 25.00/tire | 25.00/tire | 25.00/tire | 28.00 |
| Implement tire on rim - \$/tire | 50.00/tire | 50.00/tire | 50.00/tire | 55.00 |
| Special Waste (as designated by Superintendent)* Fee set by Superintendent based on product received | Double the applicable rate |
| Drive Off Fees | 25.00 | 25.00 | 25.00 | 28.00 |
| Appliances | 10.00 | 10.00 | 10.00 | 12.00 |
| Special Event | Actual costs | Actual costs | Actual costs | Actual costs |
| Solid Waste Charge Customers Deposit | 250.00 | 250.00 | 250.00 | 250.00 |
| LANDFILL SITE | | | | |
| Asbestos, contaminated soils and other wastes requiring special handling may require Nebraska Department of Environmental Quality pre-approval and notification to landfill. | | | | |
| General Refuse, solid waste (Residential Packer Truck) - \$/ton | 30.63/ton | 30.63/ton | 30.63/ton | 31.47 |
| General Refuse, solid waste+ and demolition material (Commercial/Rolloffs) - \$/ton | 34.76/ton | 34.76/ton | 34.76/ton | 35.72 |
| Contaminated Soil - \$/ton | 16.71/ton | 16.71/ton | 16.71/ton | 17.17 |
| Street Sweepings - \$/ton | 4.46/ton | 4.46/ton | 4.46/ton | 4.58 |
| Liquid waste - sludge | not accepted | not accepted | not accepted | not accepted |
| Asbestos - \$/ton (1 ton minimum) | 94.69/ton 1 ton minimum | 94.69/ton 1 ton minimum | 94.69/ton 1 ton minimum | 97.29 |
| Tails & by-products - \$/ton | 38.32/ton | 38.32/ton | 38.32/ton | 39.37 |
| Automotive Fluff - \$/ton | 21.43/ton | 21.43/ton | 21.43/ton | 21.43 |
| Late load fee - \$/load | 25.00/load | 25.00/load | 25.00/load | 25.00 |
| Set pricing for special projects with the approval of the Public Works Director and City Administrator | | | | |
| TRANSFER STATION | | | | |

Exhibit A - Fee Schedule for FY2022-23 Budget Year

| | 2020 | 2021 | 2022 | 2023 |
|--|-------------------------------|-------------------------------|-------------------------------|---|
| General Refuse, solid waste (Residential Packer Truck - \$/ton | 35.18/ton | 37.02/ton | 38.35/ton | 39.40 |
| General refuse, solid waste and demolition materials (Commercial/roll-offs and small vehicles) - \$/ton | 43.71/ton | 46.00/ton | 47.65/ton | 48.96 |
| COMPOST SITE | | | | |
| All materials received at the compost site shall be clean of trash and debris. Plastic bags shall be removed by the hauler | | | | |
| Grand Island Primary Residential Dwellings - clean grass, leaves or other compostable yard and garden waste, tree limbs/branches | No Charge | No Charge | No Charge | No Charge |
| Commercial Hauler Yard Waste - clean grass, leaves or other Compostable yard and garden waste - \$/ton | 39.74/ton | 39.74/ton | 39.74/ton | 40.83 |
| Commercial Hauler - tree limbs/branches - \$/ton | 39.74/ton | 39.74/ton | 39.74/ton | 40.83 |
| Compost - \$/cy | 10.00/cy | 10.00/cy | 10.00/cy | 10.00 |
| Wood chips/mulch - \$/cy | 3.00/cy | 3.00/cy | 3.00/cy | 3.00 |
| UTILITY SERVICE FEES | | | | |
| Late Charge (payment not received prior to next billing) | 2.00/plus 1% unpaid over 5.00 | 2.00/plus 1% unpaid over 5.00 | 2.00/plus 1% unpaid over 5.00 | 3% of total past due amount |
| Return Check Charge | 50.00 | 50.00 | 50.00 | 50.00 |
| All Hours Turn On Fee - Electric (does not pertain to new connections/transfer of service) | 50.00 | 50.00 | 50.00 | 50.00 |
| Business hours turn on charge for water (does not pertain to new connections/transfer of service) | 50.00 | 50.00 | 50.00 | 50.00 |
| After Hours Turn On Fee - Water (does not pertain to new connections/transfer of service) | | | | 375.00 |
| Disconnect fee (electric and water for any reason) | 50.00 | 50.00 | 50.00 | 50.00 |
| Backflow Processing Fee | 2.00/month | 2.00/month | 2.00/month | 2.00/month |
| Temporary Commercial Electric Service | 150.00 | 150.00 | 150.00 | 175.00 |
| Service Charge (new connections, transfer service) | 20.00 | 20.00 | 20.00 | 20.00 |
| Fire Sprinkler System Connection Fee | 127.50/yr | 127.50/yr | 130.00/yr | 135.00/yr |
| Fire Hydrant Inspection Fee - per hydrant | | 127.50/yr | 130.00/yr | 135.00/yr |
| Temporary Water Meter on Fire Hydrant | 125.00 | 125.00 | 130.00/yr | 135.00/yr |
| Locate Stop Box | 40.00 | 40.00 | 45.00 | 50.00 |
| Pole Attachment Fee | 12.94/yr | 12.94/yr | 12.94/yr | 15.00/yr |
| Small Cell Attachment Fee - Per Contract | | | Per Contract | Same as the Pole Attachment Fee for all installations not under a pre-existing Contract as of 10/1/2022 |
| Unauthorized connections/re-connections, meter tampering | 375.00 | 375.00 | 375.00 | 375.00 |
| Engineering Plan Review | 1% Project Cost | 1% Project Cost | 1% Project Cost | 1% Project Cost |
| Water Main Taps - 2" or less | 125.00 | 125.00 | 125.00 | 135.00 |
| Cholorination Charge | | | 0.28/LF | 0.28/LF |
| Sampling & Testing Water Pipe | | | 550.00/Sample Set | 550.00/Sample Set |
| Fire Flow Test | | | | 150.00/per location |

2022-2023
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Grand Island
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Hall County

This budget is for the Period October 1, 2022 through September 30, 2023

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

| | | |
|----|---------------|--|
| \$ | 12,968,678.76 | Property Taxes for Non-Bond Purposes |
| | | Principal and Interest on Bonds |
| \$ | 12,968,678.76 | Total Personal and Real Property Tax Required |

Projected Outstanding Bonded Indebtedness as of October 1, 2022
(As of the Beginning of the Budget Year)

| | | |
|---------------------------|----|---|
| Principal | \$ | - |
| Interest | \$ | - |
| Total Bonded Indebtedness | \$ | - |

| | | |
|----|---------------|---|
| \$ | 3,821,381,633 | Total Certified Valuation (All Counties) |
|----|---------------|---|

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?

YES
 NO

If YES, Please submit Interlocal Agreement Report by September 30th.

County Clerk's Use ONLY

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?

YES
 NO

If YES, Please submit Trade Name Report by September 30th.

APA Contact Information

Auditor of Public Accounts
 State Capitol, Suite 2303
 Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2022

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City of Grand Island in Hall County

| Line No. | Beginning Balances, Receipts, & Transfers | Actual 2020 - 2021 (Column 1) | Actual/Estimated 2021 - 2022 (Column 2) | Adopted Budget 2022 - 2023 (Column 3) |
|---------------------------|---|---------------------------------------|---|---|
| 1 | Net Cash Balance | \$ 88,822,992.00 | \$ 131,820,915.00 | \$ 119,106,631.00 |
| 2 | Investments | \$ 46,933,235.00 | \$ 42,775,258.00 | \$ 45,000,000.00 |
| 3 | County Treasurer's Balance | \$ 971,957.00 | \$ 438,300.00 | \$ 500,000.00 |
| 4 | Beginning Balance Proprietary Function Funds (Only If Page 6 is Used) | | | \$ - |
| 5 | Subtotal of Beginning Balances (Lines 1 thru 4) | \$ @ 136,728,184.00 | \$ 175,034,473.00 | \$ 164,606,631.00 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 12,651,620.00 | \$ 12,511,605.00 | \$ 12,840,276.00 |
| 7 | Federal Receipts | | | |
| 8 | State Receipts: Motor Vehicle Pro-Rate | \$ 1,303,235.00 | \$ 1,183,659.00 | \$ 1,216,215.00 |
| 9 | | | | |
| 10 | State Receipts: Highway Allocation and Incentives | \$ 6,326,258.00 | \$ 5,627,700.00 | \$ 6,630,227.00 |
| 11 | State Receipts: Motor Vehicle Fee | \$ 428,449.00 | \$ 350,000.00 | \$ 350,000.00 |
| 12 | State Receipts: State Aid | | | |
| 13 | State Receipts: Municipal Equalization Aid | \$ 1,271,203.00 | \$ 1,483,636.00 | \$ 1,844,209.00 |
| 14 | State Receipts: Other | | | |
| 15 | State Receipts: Property Tax Credit | | | |
| 16 | Local Receipts: Nameplate Capacity Tax | | | |
| 17 | Local Receipts: Motor Vehicle Tax | \$ 2,775,155.00 | \$ 2,700,000.00 | \$ 1,700,000.00 |
| 18 | Local Receipts: Local Option Sales Tax | \$ 23,135,935.00 | \$ 25,546,460.00 | \$ 24,085,936.00 |
| 19 | Local Receipts: In Lieu of Tax | | | |
| 20 | Local Receipts: Other | \$ 224,589,390.00 | \$ 159,294,262.00 | \$ 168,476,206.00 |
| 21 | Transfers In of Surplus Fees | | | |
| 22 | Transfers In Other Than Surplus Fees | \$ 9,028,610.00 | \$ 17,195,376.00 | \$ 13,036,486.00 |
| 23 | Proprietary Function Funds (Only if Page 6 is Used) | | | \$ - |
| 24 | Total Resources Available (Lines 5 thru 23) | \$ 418,238,039.00 | \$ 400,927,171.00 | \$ 394,786,186.00 |
| 25 | Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5) | \$ 243,203,566.00 | \$ 236,320,540.00 | \$ 273,245,385.00 |
| 26 | Balance Forward/Cash Reserve (Line 24 MINUS Line 25) | \$ 175,034,473.00 | \$ 164,606,631.00 | \$ 121,540,801.00 |
| 27 | Cash Reserve Percentage | | | 54% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 12,840,276.00 |
| | | County Treasurer Commission at 1% | | \$ 128,402.76 |
| | | Total Property Tax Requirement | | \$ 12,968,678.76 |

@ Matched to 2020 Audit Cash

City of Grand Island in Hall County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

| Property Tax Request by Fund: | | Property Tax Request |
|-------------------------------|--------------|-------------------------|
| General Fund | \$ | 12,207,539.73 |
| Bond Fund | \$ | - |
| CRA Fund | \$ | 753,059.03 |
| Parking Fund | \$ | 8,080.00 |
| Total Tax Request | ** \$ | 12,968,678.76 |

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

| Special Reserve Fund Name | | Amount |
|-----------------------------|----|----------------|
| Electric Fund | \$ | 47,119,820.00 |
| | | |
| | | |
| Total Special Reserve Funds | \$ | 47,119,820.00 |
| Total Cash Reserve | \$ | 121,540,801.00 |
| Remaining Cash Reserve | \$ | 74,420,981.00 |
| Remaining Cash Reserve % | | 33% |

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

| | |
|----------------|--------------|
| Transfer From: | Transfer To: |
| Amount: | |
| Reason: | |

| | |
|----------------|--------------|
| Transfer From: | Transfer To: |
| Amount: | |
| Reason: | |

| | |
|----------------|--------------|
| Transfer From: | Transfer To: |
| Amount: | |
| Reason: | |

City of Grand Island in Hall County

| Line No. | 2022-2023 ADOPTED BUDGET Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | Transfers Out (F) | TOTAL |
|----------|--|------------------------|--------------------------|--------------------------|------------------|-----------|-------------------|-------------------|
| 1 | Governmental: | | | | | | | |
| 2 | General Government | \$ 5,364,455.00 | | | | | | \$ 5,364,455.00 |
| 3 | Public Safety - Police and Fire | \$ 24,159,401.00 | | | | | | \$ 24,159,401.00 |
| 4 | Public Safety - Other | \$ 3,248,461.00 | | | | | | \$ 3,248,461.00 |
| 5 | Public Works - Streets | \$ 21,136,917.00 | | | | | | \$ 21,136,917.00 |
| 6 | Public Works - Other | \$ 1,406,210.00 | | | | | | \$ 1,406,210.00 |
| 7 | Public Health and Social Services | | | | | | | \$ - |
| 8 | Culture and Recreation | \$ 7,805,741.00 | | | | | | \$ 7,805,741.00 |
| 9 | Community Development | \$ 133,555.00 | | | | | | \$ 133,555.00 |
| 10 | Miscellaneous | \$ 29,691,520.00 | \$ 14,788,535.00 | \$ 3,905,441.00 | | | \$ 13,021,486.00 | \$ 61,406,982.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | | | | | | | \$ - |
| 13 | Nursing Home | | | | | | | \$ - |
| 14 | Hospital | | | | | | | \$ - |
| 15 | Electric Utility | \$ 98,205,965.00 | | | | | | \$ 98,205,965.00 |
| 16 | Solid Waste | \$ 10,471,415.00 | | | | | | \$ 10,471,415.00 |
| 17 | Transportation | \$ 1,899,421.00 | | | | | \$ 15,000.00 | \$ 1,914,421.00 |
| 18 | Wastewater | \$ 14,267,742.00 | \$ 15,665,000.00 | | | | | \$ 29,932,742.00 |
| 19 | Water | \$ 8,059,120.00 | | | | | | \$ 8,059,120.00 |
| 20 | Other | | | | | | | \$ - |
| 21 | Proprietary Function Funds (Page 6) | | | | | \$ - | | \$ - |
| 22 | Total Disbursements & Transfers (Lns 2 thru 21) | \$ 225,849,923.00 | \$ 30,453,535.00 | \$ 3,905,441.00 | \$ - | \$ - | \$ 13,036,486.00 | \$ 273,245,385.00 |

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Grand Island in Hall County

| Line No. | 2021-2022 ACTUAL/ESTIMATED Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | Transfers Out (F) | TOTAL |
|----------|---|------------------------|--------------------------|--------------------------|------------------|-----------|-------------------|-------------------|
| 1 | Governmental: | | | | | | | |
| 2 | General Government | \$ 4,458,366.00 | | | | | | \$ 4,458,366.00 |
| 3 | Public Safety - Police and Fire | \$ 20,889,713.00 | | | | | | \$ 20,889,713.00 |
| 4 | Public Safety - Other | \$ 2,769,641.00 | | | | | | \$ 2,769,641.00 |
| 5 | Public Works - Streets | \$ 22,651,900.00 | | | | | | \$ 22,651,900.00 |
| 6 | Public Works - Other | \$ 1,236,288.00 | | | | | | \$ 1,236,288.00 |
| 7 | Public Health and Social Services | | | | | | | \$ - |
| 8 | Culture and Recreation | \$ 7,065,391.00 | | | | | | \$ 7,065,391.00 |
| 9 | Community Development | \$ 106,955.00 | | | | | | \$ 106,955.00 |
| 10 | Miscellaneous | \$ 16,717,122.00 | \$ 17,500,218.00 | \$ 2,534,332.00 | | | \$ 17,175,376.00 | \$ 53,927,048.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | | | | | | | \$ - |
| 13 | Nursing Home | | | | | | | \$ - |
| 14 | Hospital | | | | | | | \$ - |
| 15 | Electric Utility | \$ 90,423,906.00 | | | | | | \$ 90,423,906.00 |
| 16 | Solid Waste | \$ 3,614,730.00 | | | | | | \$ 3,614,730.00 |
| 17 | Transportation | \$ 1,345,972.00 | | | | | \$ 20,000.00 | \$ 1,365,972.00 |
| 18 | Wastewater | \$ 20,215,821.00 | | | | | | \$ 20,215,821.00 |
| 19 | Water | \$ 7,594,809.00 | | | | | | \$ 7,594,809.00 |
| 20 | Other | | | | | | | \$ - |
| 21 | Proprietary Function Funds | | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 199,090,614.00 | \$ 17,500,218.00 | \$ 2,534,332.00 | \$ - | \$ - | \$ 17,195,376.00 | \$ 236,320,540.00 |

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Grand Island in Hall County

| Line No. | 2020-2021 ACTUAL Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | Transfers Out (F) | TOTAL |
|----------|---|------------------------|--------------------------|--------------------------|------------------|-----------|-------------------|-------------------|
| 1 | Governmental: | | | | | | | |
| 2 | General Government | \$ 3,898,849.00 | | | | | | \$ 3,898,849.00 |
| 3 | Public Safety - Police and Fire | \$ 19,598,779.00 | | | | | | \$ 19,598,779.00 |
| 4 | Public Safety - Other | \$ 2,447,291.00 | | | | | | \$ 2,447,291.00 |
| 5 | Public Works - Streets | \$ 15,906,131.00 | | | | | | \$ 15,906,131.00 |
| 6 | Public Works - Other | \$ 1,117,485.00 | | | | | | \$ 1,117,485.00 |
| 7 | Public Health and Social Services | | | | | | | \$ - |
| 8 | Culture and Recreation | \$ 6,156,475.00 | | | | | | \$ 6,156,475.00 |
| 9 | Community Development | \$ 88,838.00 | | | | | | \$ 88,838.00 |
| 10 | Miscellaneous | \$ 27,057,047.00 | | \$ 2,423,021.00 | | | \$ 9,028,610.00 | \$ 38,508,678.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | | | | | | | \$ - |
| 13 | Nursing Home | | | | | | | \$ - |
| 14 | Hospital | | | | | | | \$ - |
| 15 | Electric Utility | \$ 122,992,534.00 | | | | | | \$ 122,992,534.00 |
| 16 | Solid Waste | \$ 3,019,044.00 | | | | | | \$ 3,019,044.00 |
| 17 | Transportation | \$ 978,138.00 | | | | | | \$ 978,138.00 |
| 18 | Wastewater | \$ 21,678,617.00 | | | | | | \$ 21,678,617.00 |
| 19 | Water | \$ 6,812,707.00 | | | | | | \$ 6,812,707.00 |
| 20 | Other | | | | | | | \$ - |
| 21 | Proprietary Function Funds | | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 231,751,935.00 | \$ - | \$ 2,423,021.00 | \$ - | \$ - | \$ 9,028,610.00 | \$ 243,203,566.00 |

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

| | |
|-----------------|-----------------------------|
| NAME | City of Grand Island |
| ADDRESS | 100 East 1st Street |
| CITY & ZIP CODE | Grand Island, 68801 |
| TELEPHONE | 308-385-5444 |
| WEBSITE | www.grand-island.com |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|------------------|------------------------------|--------------------------------------|------------------------------|
| NAME | Roger Steele | Jerry Janulewicz | Patrick Brown |
| TITLE /FIRM NAME | Mayor | City Administrator | Finance Director / Treasurer |
| TELEPHONE | 308-385-5444 | 308-385-5444 | 308-385-5444 |
| EMAIL ADDRESS | MayorSteele@grand-island.com | jerryj@grand-island.com | patrickb@grand-island.com |

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

City of Grand Island in Hall County

2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | |
|--|----------|----------------------|
| Total Personal and Real Property Tax Requirements | (1) \$ | 12,968,678.76 |
| Motor Vehicle Pro-Rate | (2) \$ | 1,216,215.00 |
| In-Lieu of Tax Payments | (3) \$ | - |
| Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds. | | |
| Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17)) | \$ | 20,958,850.00 (4) |
| LESS: Amount Spent During 2021-2022 | \$ | 17,500,218.00 (5) |
| LESS: Amount Expected to be Spent in Future Budget Years | \$ | 3,458,632.00 (6) |
| Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>) | (7) \$ | - |
| Motor Vehicle Tax | (8) \$ | 1,700,000.00 |
| Local Option Sales Tax | (9) \$ | 24,085,936.00 |
| Transfers of Surplus Fees | (10) \$ | - |
| Highway Allocation and Incentives | (11) \$ | 6,630,227.00 |
| | (12) | _____ |
| Motor Vehicle Fee | (13) \$ | 350,000.00 |
| Municipal Equalization Fund | (14) \$ | 1,844,209.00 |
| Insurance Premium Tax | (15) \$ | - |
| Nameplate Capacity Tax | (15a) \$ | - |
| | (16) \$ | 48,795,265.76 |

Lid Exceptions

| | | |
|---|---------|----------------------|
| Capital Improvements (Real Property and Improvements on Real Property) | \$ | 30,453,535.00 (17) |
| LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>) | | |
| Agrees to Line (6). | \$ | 3,458,632.00 (18) |
| Allowable Capital Improvements | (19) \$ | 26,994,903.00 |
| Bonded Indebtedness | (20) | _____ |
| Public Facilities Construction Projects (Statutes 72-2301 to 72-2308) | (21) | _____ |
| Interlocal Agreements/Joint Public Agency Agreements | (22) \$ | 1,580,200.00 |
| Public Safety Communication Project (Statute 86-416) | (23) | _____ |
| Benefits Paid Under the Firefighter Cancer Benefits Act | (23a) | _____ |
| Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only) | (24) | _____ |
| Judgments | (25) | _____ |
| Refund of Property Taxes to Taxpayers | (26) | _____ |
| Repairs to Infrastructure Damaged by a Natural Disaster | (27) | _____ |
| | (28) \$ | 28,575,103.00 |

| | |
|---|-------------------------|
| TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i> | \$ 20,220,162.76 |
|---|-------------------------|

Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

City of Grand Island in Hall County

2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS

| Description of Capital Improvement | Amount Budgeted |
|---|-------------------------|
| Heartland Events Center | \$ 504,185.00 |
| Annual Curb Ramp Project | \$ 165,000.00 |
| Webb Rd Paving Assessments | \$ 80,500.00 |
| Broadwell/UPRR Grade Separation | \$ 100,000.00 |
| Old Potash Improvement | \$ 90,000.00 |
| North Rd 2019-P-5 | \$ 90,000.00 |
| North Rd 2019-P-6 | \$ 1,225,000.00 |
| North Rd - US Hwy 30 to Old Potash | \$ 2,650,000.00 |
| Custer Ave Rehab | \$ 1,700,000.00 |
| Eddy St Underpass | \$ 1,100,000.00 |
| Capital N Rd Moores | \$ 190,000.00 |
| Sales Tax Street Improvement Payment | \$ 1,708,850.00 |
| Locust St, 2nd to Fonner | \$ 1,600,000.00 |
| Claude Rd | \$ 2,600,000.00 |
| Veterans Legacy | \$ 180,000.00 |
| NW Flood Control Project | \$ 20,000.00 |
| N Moores Creek 80 Wetland Delineation | \$ 210,000.00 |
| Sidewalk Cost Share Program | \$ 25,000.00 |
| PVIP Drainage District No 2020-1 | \$ 250,000.00 |
| Citywide Drainage | \$ 250,000.00 |
| Brookline/Henry St Drainage | \$ 50,000.00 |
| WWTP Flow Improvements | \$ 8,765,000.00 |
| Central NE Regional Airport Collection System Rehab | \$ 2,300,000.00 |
| LS No 1 Rehab | \$ 50,000.00 |
| LS No 17 Relocation | \$ 1,550,000.00 |
| LS No 28 Rehab | \$ 2,175,000.00 |
| North Central Sanitary Sewer Rehab | \$ 675,000.00 |
| Various Districts | \$ 150,000.00 |
| Total - Must agree to Line 17 on Lid Support Page 8 | <u>\$ 30,453,535.00</u> |

Municipality Levy Limit Form

City of Grand Island in Hall County

Municipality Levy

| | | | | |
|---|------|---------------|---------------|-----|
| Personal and Real Property Tax Request | (1) | | 12,968,678.76 | |
| Judgments (Not Paid by Liability Insurance) | (2) | 0.00 | | |
| Pre-Existing Lease - Purchase Contracts-7/98 | (3) | 0.00 | | |
| Bonded Indebtedness | (4) | 0.00 | | |
| Interest Free Financing (Public Airports) | (5) | 0.00 | | |
| Benefits Paid Under Firefighter Cancer Benefits Act | (6) | 0.00 | | |
| Total Levy Exemptions | (7) | | 0.00 | |
| Tax Request Subject to Levy Limit | (8) | | 12,968,678.76 | |
| Valuation | (9) | | 3,821,381,633 | |
| Municipality Levy Subject to Levy Authority | (10) | | 0.339371 | |
| Levy Authority Allocated to Others- | | | | |
| Airport Authority | (11) | | 0.000000 | |
| Community Redevelopment Authority | (12) | | 0.000000 | |
| Transit Authority | (13) | | 0.000000 | |
| Off Street Parking District Valuation | (14) | 67,117,710.00 | | |
| Off Street Parking District Levy (Statute 77-3443(2)) | (15) | 0.012039 | 0.000211 | |
| Other | (16) | | 0.000000 | |
| Total Levy for Compliance Purposes | (17) | | 0.339582 | (A) |

Levy Authority

| | | | | |
|--|------|--------------|----------|-----|
| Municipality Levy Limit | (18) | | 0.450000 | |
| Municipality property taxes designated for interlocal agreements | (19) | 1,580,200.00 | 0.041352 | |
| Total Municipality Levy Authority | (20) | | 0.491352 | (B) |
| Voter Approved Levy Override | (21) | | 0.000000 | (C) |

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

City of Grand Island in Hall County

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 12,487,780.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{70,863,455.00}{2022 \text{ Real Growth Value per Assessor}} \div \frac{3,421,736,977.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{2.07} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.07 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 508,252.65

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 12,996,032.65

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 12,968,678.76
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2022

{certification required on or before August 20th of each year}

CITY OF GRAND ISLAND

TO: PO BOX 1968
GRAND ISLAND NE 68802

TAXABLE VALUE LOCATED IN THE COUNTY OF: HALL

| Name of Political Subdivision | Subdivision Type (County or City) | Value Attributable to Growth * | Total Taxable Value | Real Growth Value ^a | Prior Year Total Real Property Valuation | Real Growth Percentage ^b |
|-------------------------------|--------------------------------------|--------------------------------|---------------------|--------------------------------|--|-------------------------------------|
| GRAND ISLAND CITY | City/Village | 88,873,833 | 3,821,381,633 | 70,863,455 | 3,421,736,977 | 2.07 |

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

^a Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

^b Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I KRISTI WOLD, HALL County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Kristi Wold
(signature of county assessor)

6/12/22
(date)

CC: County Clerk, HALL County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2022

{certification required on or before August 20th, of each year}

COMMUNITY REDEVELOPMENT AUTHORITY

CHAD NABITY

TO: PO BOX 1968
GRAND ISLAND, NE 68802

TAXABLE VALUE LOCATED IN THE COUNTY OF: HALL

| Name of Political Subdivision | Subdivision Type (e.g. fire, NRD, ESU) | Value Attributable to Growth | Total Taxable Value |
|-------------------------------|---|------------------------------|---------------------|
| COMM REDVLP AUTHORITY | Misc-District | 88,873,833 | 3,821,381,634 |

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KRISTI WOLD, HALL County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.


(signature of county assessor)

8/12/22
(date)

CC: County Clerk, HALL County

CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2022

{certification required on or before August 20th, of each year}

ALEXA SHANAHAN
ASHANAHAN@DADCO.COM

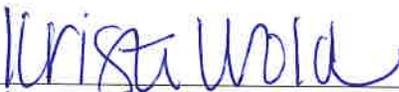
TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: HALL

| Name of Political Subdivision | Subdivision Type (e.g. fire, NRD, ESU) | Value Attributable to Growth | Total Taxable Value |
|-------------------------------|---|------------------------------|---------------------|
| DOWNTOWN IMPROVEMENT | Misc-District | 1,643,223 | 67,117,710 |

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KRISTI WOLD, HALL County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.


(signature of county assessor)


(date)

CC: County Clerk, HALL County

CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.



City of Grand Island

Tuesday, September 13, 2022

Council Session

Item G-2

Approving Minutes of August 30, 2022 City Council Regular Meeting

Staff Contact: RaNae Edwards

CITY OF GRAND ISLAND, NEBRASKA

MINUTES OF CITY COUNCIL REGULAR MEETING

August 30, 2022

Pursuant to due call and notice thereof, a Regular Meeting of the City Council of the City of Grand Island, Nebraska was conducted in the Council Chambers of City Hall, 100 East First Street, on August 30, 2022. Notice of the meeting was given in *The Grand Island Independent* on August 24, 2022.

Mayor Roger G. Steele called the meeting to order at 7:33 p.m. The following City Council members were present: Mike Paulick, Justin Scott, Michelle Fitzke, Mark Stelk, Jason Conley, Vaughn Minton, Bethany Guzinski, Maggie Mendoza, Mitch Nickerson, and Chuck Haase. The following City Officials were present: City Administrator Jerry Janulewicz, City Clerk RaNae Edwards, Finance Director Patrick Brown, Interim City Attorney Stacy Nonhof and Public Works Street Superintendent Shannon Callahan.

BOARD OF EQUALIZATION: Motion by Minton, second by Nickerson to adjourn to the Board of Equalization. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-1 - Consideration of Determining Benefits for Railside Business Improvement District. Finance Director Patrick Brown reported that the 2022-2023 Budget provided for special assessments on land and real property in the District as of January 1, 2022 in the amount of \$0.2625461 per \$100 of real property. The total taxable value of \$51,349,093 provides for assessments of \$133,842.76. Staff recommended approval.

Amos Anson, 4243 Arizona Avenue answered questions regarding the Festoon Lighting.

Motion by Guzinski, second by Stelk to approve Resolution #2022-BE-1. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-2 - Consideration of Determining Benefits for Fonner Park Business Improvement District. Finance Director Patrick Brown reported that the budgeted assessments for Fonner Park Business Improvement District of \$53,202 would be charged to property owners in the district based on their front footage. Staff recommended approval.

Motion by Paulick, second by Mendoza to approve Resolution #2022-BE-2. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-3 - Consideration of Determining Benefits for South Locust Business Improvement District. Finance Director Patrick Brown reported that the budgeted assessments for South Locust Business Improvement District of \$104,616.97 would be charged to property owners in the district based on their front footage. Staff recommended approval.

Motion by Stelk, second by Conley to approve Resolution #2022-BE-3. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-4 - Consideration of Determining Benefits for Vehicle Off-Street Parking District #3. Finance Director Patrick Brown reported that the budgeted assessments for Vehicle Off-Street Parking District #3 of \$71,849.59 or \$0.0441/square foot would be charged to property owners in the district based on the entire square footage of their buildings. Staff recommended approval.

Elaine Rivera, 123 E. South Front Street asked that her parking assessment be waived as they had no parking in and around the building which was being used as a church. Assistant Finance Director Brian Schultz explained how the assessments were calculated.

Motion by Minton, second by Guzinski to approve Resolution #2022-BE-4.

Motion by Haase, second by Nickerson to amend the motion and give a 50% deduction to parcel #40004119 and #40004127. Upon roll call vote, Councilmembers Haase, Nickerson, Conley, Scott, and Paulick voted aye. Councilmembers Mendoza, Guzinski, Minton, Stelk, and Fitzke voted no. Mayor Steele voted no. Motion failed.

Upon roll call vote on the main motion, Councilmembers Haase, Nickerson, Mendoza, Guzinski, Minton, Stelk, Fitzke, Scott, and Paulick voted aye. Councilmember Conley voted no. Motion adopted.

RETURN TO REGULAR SESSION: Motion by Minton, second by Guzinski to return to Regular Session. Motion adopted.

ORDINANCES:

Councilmember Minton moved “that the statutory rules requiring ordinances to be read by title on three different days are suspended and that ordinances numbered:

- #9894 - Consideration of Amending Grand Island City Section 2-18 Relative to Mayor Compensation (Second and Final Reading)
- #9895 - Consideration of Approving Salary Ordinance
- #9896 - Consideration of Approving FY2022-2023 Annual Single City Budget and the Annual Appropriations Bill
- #9897 - Consideration of Approving Assessments for Railside Business Improvement District
- #9898 - Consideration of Approving Assessments for Fonner Park Business Improvement District
- #9899 - Consideration of Approving Assessments for South Locust Business Improvement District
- #9900 - Consideration of Approving Assessments for Vehicle Off-Street Parking District #3

be considered for passage on the same day upon reading by number only and that the City Clerk be permitted to call out the number of these ordinances on second reading and then upon final passage and call for a roll call vote on each reading and then upon final passage.” Councilmember Nickerson seconded the motion. Upon roll call vote, all voted aye. Motion adopted.

#9894 - Consideration of Amending Grand Island City Section 2-18 Relative to Mayor Compensation (Second and Final Reading)

Human Resources Director Aaron Schmid reported this ordinance was approved by the City Council on first reading at their August 23, 2022 City Council meeting.

Jay Vavricek, 2729 Brentwood Blvd. spoke in favor of increasing the Mayor's salary above \$16,000.00.

Motion by Paulick, second by Haase to take no action on Ordinance #9894. Upon roll call vote, all voted aye. Motion adopted.

#9895 - Consideration of Approving Salary Ordinance

Human Resources Director Aaron Schmid reported this ordinance was part of the budget process. He explained this ordinance reflected the union contracts and the non-union salary survey.

Motion by Paulick, second by Stelk to approve Ordinance #9895.

Discussion was held regarding those employees who did not get a raise. Finance Director Patrick Brown stated there was a 5% increase for all non-union positions figured in to the salary ordinance and five employees whose salary did not change due to the salary survey.

Motion by Haase, second by Scott to establish a minimum increase of 3% to the minimum and maximum rates for non-union members in Section 1 receiving a 3% or less increase based on comparability and COLA, excluding those whose adjustments were approved previously since October 1, 2021 such as Police Chief and Public Works Director positions and the 2 AFSCME positions listed in this Section. Upon roll call vote, Councilmembers Haase, Nickerson, Conley, Stelk, and Scott voted aye. Councilmembers Mendoza, Guzinski, Minton, Fitzke, and Paulick voted no. Mayor Steele vote no. Motion failed.

City Clerk: Ordinance #9895 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9895 is declared to be lawfully adopted upon publication as required by law.

RESOLUTIONS:

#2022-237 - Consideration of Approving FY 2022-2023 General Property and Community Redevelopment Authority (CRA) Tax Request. Finance Director Patrick Brown stated this item relates to the Public Hearing item E-2 from the Special Meeting of August 30, 2022.

Motion by Paulick, second by Stelk to approve Resolution #2022-237. Upon roll call vote, all voted aye. Motion adopted.

#2022-238 - Consideration of Approving FY 2022-2023 Annual Budget for Parking District #2 (Ramp)Tax Request. Finance Director Patrick Brown stated this item relates to the Public Hearing item E-3 from the Special Meeting of August 30, 2022.

Motion by Minton, second by Guzinski to approve Resolution #2022-238. Upon roll call vote, all voted aye. Motion adopted.

ORDINANCES:

#9896 - Consideration of Approving FY2022-2023 Annual Single City Budget and the Annual Appropriations Bill

This item was related to the Public Hearing at the Special Meeting held just before this meeting. Discussion was held regarding the 5 year projections of the budget. Fire Chief Cory Schmidt answered questions regarding the 3 FTE;s and how to fill those positions.

Motion by Paulick, second by Minton to approve Ordinance #9896.

City Clerk: Ordinance #9896 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9896 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9896 is declared to be lawfully adopted upon publication as required by law.

#9897 - Consideration of Approving Assessments for Railside Business Improvement District

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Guzinski, second by Nickerson to approve Ordinance #9897

City Clerk: Ordinance #9897 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9897 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9897 is declared to be lawfully adopted upon publication as required by law.

#9898 - Consideration of Approving Assessments for Fonner Park Business Improvement District

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Scott, second by Fitzke to approve Ordinance #9898.

City Clerk: Ordinance #9898 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9898 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9898 is declared to be lawfully adopted upon publication as required by law.

#9899 - Consideration of Approving Assessments for South Locust Business Improvement District

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Paulick, second by Conley to approve Ordinance #9899.

City Clerk: Ordinance #9899 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9899 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9899 is declared to be lawfully adopted upon publication as required by law.

#9900 - Consideration of Approving Assessments for Vehicle Off-Street Parking District #3

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Guzinski, second by Minton to approve Ordinance #9900.

City Clerk: Ordinance #9900 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9900 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9900 is declared to be lawfully adopted upon publication as required by law.

CONSENT AGENDA: Motion by Paulick, second by Scott to approve the Consent Agenda. Upon roll call vote, all voted aye. Motion adopted.

Approving Minutes of August 23, 2022 City Council Regular Meeting.

#2022-234 - Approving Proposal for Furnace & Air Conditioner Replacement at the Grand Generation Center with Jerry's Sheet Metal Heating and Cooling Co. or Grand Island, Nebraska in an Amount of \$37,280.00.

#2022-235 - Approving Microsoft Licensing Enterprise Agreement with CDW-G, Nebraska State Contract reseller in an Amount of \$448,639.38 for three years.

#2022-236 - Approving 2022 Police Department Justice Assistance Grant (JAG) Application and MOU.

ADJOURN TO EXECUTIVE SESSION: Motion by Minton, second by Guzinski to adjourn to Executive Session at 9:30 p.m. for the purpose of a strategy session pending litigation. Unanimously approved.

RETURN TO REGULAR SESSION: Motion by Nickerson, second by Minton to return to Regular Session at 9:57 p.m. Unanimously approved.

ADJOURNMENT: The meeting was adjourned at 9:57 p.m.

RaNae Edwards
City Clerk

***** Proof of Publication *****

State of Nebraska)
 County of Hall) SS.

CITY OF GRAND ISLAND
 CITY CLERK
 PO BOX 1968
 GRAND ISLAND, NE 68802

ORDER NUMBER 1100416

Ryan Sud, being first duly sworn on oath, says that he/she is employed by The GRAND ISLAND INDEPENDENT, a newspaper printed and published in Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, and as such has charge of the records and files of the GRAND ISLAND INDEPENDENT, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 500 copies of each issue, has been published at Grand Island, Nebraska for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

Section: Class Legals
 Category: 0099 LEGALS
 PUBLISHED ON: 08/26/2022

TOTAL AD COST: 330.60
 FILED ON: 8/29/2022

Subscribed in my presence and sworn to before me this 29 day
 of August, 2022

My commission expires November 8, 2025

Casey Harvey

Notary Public

City of Grand Island
 IN
 Hall County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 30 day of August 2022, at 7:00 o'clock P.M., at 100 E 1st St for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| | | | |
|--|----|----------------|--|
| 2020-2021 Actual Disbursements & Transfers | \$ | 243,203,566.00 | |
| 2021-2022 Actual/Estimated Disbursements & Transfers | \$ | 236,320,540.00 | |
| 2022-2023 Proposed Budget of Disbursements & Transfers | \$ | 273,245,385.00 | |
| 2022-2023 Necessary Cash Reserve | \$ | 121,540,801.00 | |
| 2022-2023 Total Resources Available | \$ | 394,786,186.00 | |
| Total 2022-2023 Personal & Real Property Tax Requirement | \$ | 12,968,678.78 | |
| Unvoted Budget Authority Created For Next Year | \$ | 21,487,410.78 | |

Breakdown of Property Tax:

| | | |
|---|----|---------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ | 12,968,678.78 |
| Personal and Real Property Tax Required for Bonds | \$ | - |

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 30 day of August 2022, at 7:00 o'clock P.M., at 100 E 1st St for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2021 | 2022 | Change |
|--|------------------|------------------|--------|
| Operating Budget | 260,185,039.00 | 273,245,385.00 | 0% |
| Property Tax Request | \$ 12,467,780.00 | \$ 12,968,678.78 | 4% |
| Valuation | 3,626,302,825 | 3,621,381,633 | 5% |
| Tax Rate | 0.358236 | 0.359371 | -5% |
| Tax Rate If Prior Tax Request was at Current Valuation | 0.326737 | | |

State of Nebraska - General Notary
CASEY HARVEY
 My Commission Expires
 November 8, 2025

RESOLUTION 2022-237

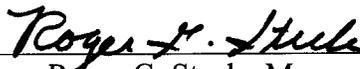
WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the City of Grand Island, Nebraska passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that:

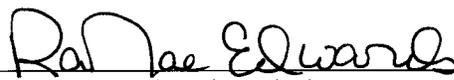
1. The 2022-2023 City General property tax request be set at \$12,960,137 of which \$12,207,540 is designated for City General property tax and \$752,597 is designated for Community Redevelopment Authority (CRA).
2. The total assessed value of property differs from last year's total assessed value by 5%.
3. The City General property tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.3071 per \$100 of assessed value.
4. The City General property tax rate designated for CRA which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.0195 per \$100 of assessed value.
5. The City of Grand Island, Nebraska proposes to adopt a City General property tax request that will cause its tax rate to be \$0.3195 per \$100 of assessed value.
6. The City of Grand Island, Nebraska proposes to adopt a City General property tax request designated for CRA that will cause its tax rate to be \$0.0197 per \$100 of assessed value.
7. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Grand Island, Nebraska will increase last year's by 6%.
8. A copy of this resolution be certified and forwarded to the County Clerk on or before October 10, 2022.

Adopted by the City Council of the City of Grand Island, Nebraska, August 30, 2022.

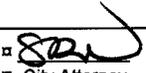


Roger G. Steele, Mayor

Attest:



RaNae Edwards, City Clerk

Approved as to Form 
August 29, 2022 City Attorney 424

RESOLUTION 2022-238

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the City of Grand Island, Nebraska passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that:

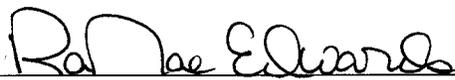
1. The 2021-2022 Downtown Improvement District #2 (Ramp) property tax request be set at \$8,080.00.
2. The total assessed value of property differs from last year's total assessed value by 17%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.01204 per \$100 of assessed value.
4. The Downtown Improvement District #2 (Ramp) proposes to adopt a property tax request that will cause its tax rate to be \$0.01204 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Downtown Improvement District #2 (Ramp) will exceed last year's by 0.00%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 10, 2022

Adopted by the City Council of the City of Grand Island, Nebraska, August 30, 2022.

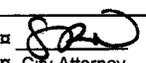


Roger G. Steele, Mayor

Attest:



RaNae Edwards, City Clerk

Approved as to Form 
August 29, 2022 City Attorney 425

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|--|---|---|--|---|--|--------|
| C.A.N.D.O. Project (Grant from the Commission on Law Enforcement and Criminal Justice) | Adams County Sheriff, Buffalo County Sheriff, Franklin County Sheriff, Hall County Sheriff, Kearney County Sheriff, Phelps County Sheriff, Kearney County Sheriff, Franklin P.D., Hastings P.D., Kearney P.D., Grand Island P.D., Holdrege P.D. Minden P.D. & State of Nebraska | December 23, 2008 January 1, 2010 | Remains in effect until the C.A.N.D.O. project is terminated by mutual consent of the majority of participating members. Compact Apprehension of Narcotics Dealers & Offenders. | The Interlocal Agreement is for the administration of the C.A.N.D.O. funds allocated by the Nebraska Crime Commission. Phelps County Sheriff's Office will provide a deputy to serve as contract drug investigator. | Resolution 2008-342 Resolution 2010-95 | |
| Development of Hike/Bike Trails | Central Community College | September 23, 2003 | Perpetual; in event that GI notifies CCC that hike/bike trail will not be constructed or used, will terminate 30 days from notice. | Allows GI to extend hike/bike trail across property of CCC. | Resolution 2003-276 | |
| District Health Department | Central District Health Department | December 17, 2002 October 28, 2003 July 24, 2007 October 9, 2018 | October 1, 2002 and shall automatically renew for successive terms of three years. Amendment 1 Amendment 2 Amended and Restated Interlocal Agreement | Interlocal with City of Grand Island, Hall, Hamilton and Merrick Counties. Proposed budget provided prior to July 1 of each year. City Treasurer no longer provides financial services & joint employees pension funds were closed. Added Aurora | Resolution 2002-119 Resolution 2003-315 Resolution 2007-171 Resolution 2018-299 | |
| Drug Court Office Space | Central Nebraska Drug Court | October 1, 2010 | Perpetual Agreement | Provides terms for the Drug Court use of administration and office space at the Law Enforcement Center. | 2010-223 | |
| Riverway Hike/Bike Trail | Central Platte Natural Resources District | September 23, 2003 | Perpetual, unless COGI notifies CPNRD that hike/bike trail will not be constructed or not used as a hike/bike trail, agreement will terminate 30 days from said notice. | Development of Riverway Hike/Bike Trail to connect CC & pass thru Stuhr Museum to Wood River Diversion. | #2003-276 | |
| Platte Valley Industrial Park Drainage | Central Platte Natural Resources District, Hall County, & Grand Island Area Economic Development Corporation | May 24, 2022 November 19, 2020 | Amendment Perpetual through the construction of the drainage project. | Amendment to negotiate be handled by CPRND on behalf of Hall County Drainage improvements. | 2022-92 #2020-266 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|---|--|-----------------------------------|---|---|---------------------|--------|
| | | April 12, 2022 | Amendment #1 | CPNRD is responsible for negotiation and acquisition of all ROW and the County will use ARP funds. | #2022-92 | |
| Flood Control Project for Prairie/Silver/Moores Creek | Central Platte Natural Resources District, Hall County & Merrick County | January 11, 2005 | Remains in effect until 11:59 p.m. on December 31, 2055. Automatically renewed for term of 25 years commencing at 12:00 a.m. January 1, 2056. | Agreement outlines areas of responsibility and cooperation in developing and carrying out a flood control plan for the Prairie/Silver/Moores drainage areas. | Resolution 2005-15 | |
| | | October 28, 2014 | Amendment #1 (no document was issued) | Regarding funding. | Resolution 2014-330 | |
| Wood River/Warm Slough Flood Control Project | Central Platte Natural Resources District, Hall County, Merrick County | February 17, 1997 | Continues until 11:59 p.m. on December 31, 2050, or until terminated (as provided) and automatically renews for an additional 25 years commencing at 12:00 a.m. on January 1, 2051. | Interlocal Agreement authorizes CPNRD to executive Project/Cooperation Agreement with the Department of the Army to commence and proceed with the Wood River/Warm Slough Flood Control Project. | Resolution 97-53 | |
| Nebraska Storm Water Communities Cooperative | Cities of Beatrice, Columbus, Fremont, Hastings, Kearney, Lexington, Norfolk, North Platte and Scottsbluff | August 3, 2007 | Continues indefinitely, any party may withdraw by giving 30 days written notice to each party. | Cooperative to facilitate obligations under the laws regarding the management of storm water. | Resolution 2007-64 | |
| Pioneer Consortium for Library Services | Cities of Holdrege, Lincoln, and St. Paul | May 13, 2009 | Expires January 1, 2016, subject to renewal every year thereafter. | To support an open source unified catalog of library resources, materials request, and activities. | Resolution 2009-114 | |
| | | June 8, 2010 | Renewal | | Resolution 2010-153 | |
| | | December 21, 2010 | Joint Agreement | | Resolution 2010-368 | |
| Riverway Hike/Bike Development | College Park | October 26, 2004 | Perpetual, however, in the event that GI notifies CP that the hike/bike trail will not be constructed or in the event that the trail will not be used as a hike/bike trail, then this agreement will terminate thirty (30) days from the date of said notice. | Provides for encroachment on property owned by College Park for a Hike/Bike train that is being extended over their property by City of Grand Island. | Resolution 2004-270 | |
| Community | Community Redevelopment | October 10, | May be automatically renewed for | Agreement provides for | Resolution 95- | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|---|---|--|---|--|--|--------|
| Redevelopment Authority | Authority | 1995 September 8, 1997 December 14, 1999 March 14, 2000 | <p>successive one year terms beginning each October 1. May be terminated by either party upon 30 days prior written notice to the other party.</p> <p>Renewal</p> <p>Strategic Plan hired RDG Crose Gardner Shukert</p> <p>Agreement between City and CRA</p> | <p>reimbursement by the Authority to the City for certain services provided by the Downtown Development Director, as Director of the Authority.</p> <p>New Interlocal Agreement beginning October 1, 1997 and ending September 30, 1998 but automatically renews for successive one year terms beginning each October 1</p> <p>In effect until the Project is completed and payment has been made to RDG.</p> <p>City Administrator to designate a city employee to perform services as Director of CRA.</p> | <p>286</p> <p>Resolution 97-260</p> <p>Resolution 99-384</p> <p>Resolution 2000-85</p> | |
| Administration Services for the CRA | Community Redevelopment Authority | November 21, 2005 Amendment #1 September 26, 2007 Amendment #2 June 30, 2011 | <p>For the period beginning July 1, 2005 and ending September 30, 2006; thereafter, the Agreement shall automatically renew for successive one year terms beginning each October 1 until terminated by either party upon 30 days written notice to the other party.</p> <p>Director will spend 20% of their time as Director of Authority. Shall reimburse a sum of 20% of Directors and secretary's total annual salary.</p> | <p>City agrees to provide administrative services to the CRA. The CRA will reimburse the City for 10% of the Director's annual salary in return.</p> | <p>Resolution 2005-191</p> <p>Resolution 2007-234</p> <p>Resolution 2010-170</p> | |
| Community Redevelopment Authority | Local Option Sales Tax | August 14, 2018 | <p>Dependent upon City imposing a Local Option Sales Tax at General Election of 11/6/18.</p> | <p>General Redevelopment Plan for public infrastructure & public works needs.</p> | <p>Resolution #2018-197</p> | |
| Husker Harvest Days Redevelopment Project | Community Redevelopment Authority (CRA) | November 14, 2017 | <p>20 years</p> | <p>Redevelopment Agreement with Farm Progress, Inc. to redevelopment Husker Harvest Days show site. City (CRA) will finance \$2,000,000 pro-rate over 20 years.</p> | <p>Resolution 2017-331</p> | |
| Quiet Zone Improvements | Community Redevelopment Authority (CRA) | March 11, 2008 | <p>Perpetual unless terminated by either party with 90 days written notice.</p> | <p>Agreement with CRA to focus & deal with noise issues associated with</p> | <p>Resolution 2008-83</p> | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|--|--|---|--|---|--|--------|
| South Central Area Law Enforcement Services (SCALES) | Counties of Adams, Buffalo Dawson, Hall, Phelps and Cities of Aurora, Grand Island, Hastings, Holdrege, Kearney and Cozad | August 1, 2001 Addendum October 2002 Renewed September 12, 2006 Addendum #1 August 1, 2006 Addendum #2 August 1, 2006 Renewed August 14, 2016 Addendum August 14, 2016 Addendum October 13, 2020 Interlocal Agreement | 5-year term beginning August 1, 2001, may be terminated at any time upon mutual consent of majority of the member parties, or any party can withdraw with 60-day written notice. Added Dawson County Renewed 8/1/2006 for 5 years. Expires 8/1/2016. Expires 8/1/2021 Add City of Holdrege and City of Aurora Add City of Lexington and City of Cozad Renewed for 5 years Added Clay County Added Minden Police Department New Interlocal Agreement starting 1/1/2022 for 5 years. | the UPRR – study & installation of wayside horns. Creates South Central Area Law Enforcement Services (SCALES); alliance among the parties to promote cooperation, provide for joint acquisition of equipment and materials, and allow for cooperative sharing and utilization of investigative resources. | Resolution 2001-260 Resolution 2003-5 Resolution 2006-251 Resolution 2008-343 Resolution 2010-346 Resolution 2013-153 Resolution 2015-311 Resolution 2016-310 Resolution 2020-248 Resolution 2021-343 | |
| Cooperative Public Safety Service – Interoperable Radio System | Counties of Adams, Buffalo, Chase, Clay, Dawson, Dundy, Franklin, Frontier, Furnas, Gosper, Hall, Hamilton, Harlan, Hays, Hitchcock, Kearney, Lincoln, Nuckolls, Phelps, Perkins, Red Willow, Sherman and Webster, and the cities and villages within said counties. | April 11, 2006 Renewed 7/27/2010 | The agreement has a term of 5 years commencing on July 1, 2004. May be terminated at any time, with or without cause upon the mutual consent of a majority of the member parties. Renewal is for 5 years commencing July 1, 2010. | Agreement establishes the CNRI – Central Nebraska Radio Interoperability Group and sets for the maintenance and operation of such. | Resolution 2006-121 Resolution 2010-199 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|--|-----------------------------------|---|--|--|---|---------------|
| Shared 911 Call System | East Central 911 Region | November 6, 2018 February 26, 2019 January 11, 2022 | Grand Island Emergency Center joined the East Central 911 Region. Addendum Inter-Local Agreement | Agreement allows members to share a 911 Customer Premise Equipment system. GIEC is added as a party to the Agreement and granted membership to EC911. GIEC will host the 911 equipment. 911 Emergency Communications Equipment Sharing | Resolution 2018-331 Resolution 2019-71 Resolution 2022-1 | |
| Improvements to Adams Street | Grand Island Public Schools | June 14, 2016 | Commences on June 14, 2016 and project will be completed by September 1, 2017 unless work is delayed by conditions or circumstances. | Interlocal Agreement for Improvements to Adams Street | Resolution 2016-137 | |
| Joint Utility Purchasing | Grand Island Public School System | July 14, 2003 | Five year term. Extends automatically for successive consecutive terms of 1 year. Either party may terminate by providing written notice | Joint agreement for the purchasing of utilities from GI Utilities. | Resolution 2003-136 | |
| Walnut Middle School Entry Road Relocation Project Maintenance | Grand Island Public Schools | April 22, 2014 | Ten year term beginning April 1, 2014 with a renewal option for an additional 10 years. | Interlocal Agreement for maintenance of property south of the Walnut entry drive off Custer Avenue. | Resolution 2014-98 | |
| William Street Improvements | Grand Island Public Schools | March 27, 2018 | To be completed by October 1, 2018. | Share equally in the cost of improvements to William Street at or near its intersection with Stolley Park Road. | Resolution 2018-78 | |
| Resurfacing Project Various Locations | Hall County | April 8, 2014 | To be completed by late fall of 2014. | Agreement establishes a detour on designated County Roads. | Resolutuion 2014-77 | |
| Aerial Photography | Hall County | March 2, 2011 March 26, 2013 October 23, 2018 | Expires on June 30, 2013, may be extended for an additional 3 years Addendum - Expires on June 30, 2019 Expires on June 30, 2025 | Agreement to provide aerial digital orthophotos and other digital photographic products to the County and City. Renewed Agreement | Resolution 2011-45 Resolution 2013-78 Resolution 2018-311 | |
| Ambulance Service | Hall County | June 24, 2003 | Continues until June 30, 2008 | Contract for City of Grand Island to provide ambulance service for Hall County. | Resolution 2003-189 Resolution | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|------------------------------------|----------------------|---|---|--|---|--------|
| | | July 1, 2008 June 26, 2013 July 14, 2015 May 23, 2017 April 23, 2019 March 9, 2021 July 1, 2022 | Continues until June 30, 2013 Continues until June 30, 2015 Continues until June 30, 2017 Continues until June 30, 2019 Continues until June 30, 2021 Continues until June 30, 2022 Continues until June 30, 2024 | | 2008-187 Resolution 2013-211 Resolution 2015-171 Resolution 2017-146 Resolution 2019-137 Resolution 2021-53 Resolution 2022-166 | |
| Building Inspection Services | Hall County | November 24, 1980 | Perpetual unless terminated by either party with 30 days notice. | Joint agreement provides building inspection services by Hall County in the extra-territorial jurisdiction exercised by the City and located within Hall County. | None included, but states “City Council has reviewed this agreement and has authorized the Mayor to sign.” | |
| Central District Health Department | Hall County | July 11, 2000 October 1, 2002 October 9, 2018 | Takes effect October 1, 2000, and shall automatically renew for successive terms of three years unless terminated by either party with 90 days’ notice. Automatically renews for successive terms of 3 years until terminated by giving the other parties notice 90 days prior of intended termination. Amended Agreement to add City of Aurora | Outlines new terms for joint operation of Health Department. Joint effort to provide cooperative health department services. | Resolution 2000-190 2002-119 Resolution 2018-299 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|---|----------------------|---|---|--|--|--------|
| Improvements to Roads and Streets – Schimmer Drive, Blaine Street and Shady Bend Road | Hall County | March 24, 2020 | Will continue in force and remain binding through completion of the project or until either party terminates the agreement upon 90 day written notice to the other party. | Asphaltic concrete resurfacing on Schimmer Drive, Blaine Street, and Shady Bend Road. | Resolution 2020-77 | |
| Improvements to Old Potash Hwy | Hall County | May 24, 2022 | Remain effective through completion of the project. | Joint asphaltic concrete resurfacing project and on roads and streets in and near the city. | Resolution 2022-138 | |
| Improvements to Roads & Streets in & Around Grand Island | Hall County | February 28, 2017 May 9, 2017 Amendment May 8, 2018 Amendment March 23, 2021 | Will remain in force & remain binding through completion of the project or until either party terminates the agreement upon a 90 day written notice to the other party. Amendment to add resurfacing project. Amendment to add resurfacing project. Interlocal Agreement | Joint asphaltic concrete resurfacing project Shady Bend Road and Wildwood Drive. Amendment added resurfacing project on Stolley Park Road between Engleman Road and North Road. Amendment to add resurfacing project to Shady Bend Road between Capital Avenue & Airport Road Bismark Rd & Wildwood Rd | Resolution 2017-54 Resolution 2017-143 Resolution 2018-129 Resolution 2021-66 | |
| Truck Traffic Route to Airport Road | Hall County | July 14, 2015 | Perpetual unless terminated by either party with 30 days notice. | Reroutes commercial truck traffic from Capital Avenue between Hwy 281 and Sky Park Road to Airport Road | Resolution 2015-176 | |
| Emergency Management/ Communications Center | Hall County | April 28, 2008 Updated November 8, 2011 May 16, 2006 | Perpetual. Can be terminated effective on the 30 th day of June in any year, provided, written notice of such termination is delivered to the other party prior to the first day of March of that year. Renewed Agreement; same terms as above. | Creates a joint Civil Defense/Communications Center. | Resolution dated June 23, 1980 Renewal Resolution 2011-335 Resolution 2006-145 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|---|----------------------|--|--|--|--|----------|
| | | October 24, 2006 | Revised Agreement; same terms as above. | | Resolution 2006-325 | |
| | | May 4, 2009 | Renewed Agreement; same terms as above. | | Resolution 2009-101 | |
| | | June 3, 1980 | | | | |
| Geographic Information System (GIS) | Hall County | December 10, 1996 December 18, 2001 June 23, 2015 June 29, 2021 | 10 years – Expires December 10, 2006 Addendum – Cost sharing between City and County 10 years – Expires June 30, 2025 3 years – Expires June 29, 2024 | GIS to be used by County & City for a relational database. | Resolution 96-349 Resolution 2001-353 Resolution 2015-161 Resolution 2021-111 | (4/2013) |
| Juvenile Attention Services | Hall County | December 2, 2008 April 26, 2011 | May be terminated by written notice not less than 30 days prior to the date of termination. City to use juvenile attention center for temporary safe keeping of juveniles taken into custody by the City. | For temporary safekeeping of juvenile offenders taken into custody by the City. | Resolution 2008-332 Resolution 2011-101 | |
| Law Enforcement Records Management and Computer Aided Dispatch (Spillman) | Hall County | August 6, 2001 Renewed February 7, 2006 Renewed September 24, 2013 | Shall renew automatically annually for a period of one year unless written notice of the non-renewal is provided by the non-renewing party to the other party not less than 90 days prior to the expiration of the then current term. | City contracts with the County to provide City internet and e-mail services, law enforcement records management and computer aided dispatch data services, and software sublicenses. | Resolution 2001-197 Resolution 2006-96 Resolution 2013-314 | |
| Library Services | Hall County | October 25, 2016 January 22, 2019 October 22, 2019 | Agreement shall become effective on October 1, 2016 and shall continue in force and remain binding through October 1, 2018. Agreement effective through October 1, 2019. October 1, 2019 thru September 30, 2020 thereafter automatically renews | Interlocal Agreement for the provision of the use and privileges of the Grand Island Public Library to Hall County residents living outside the city limits of Grand Island. Allows residents in the county to have use and privileges at the Grand | Resolution 2016-263 Resolution 2019-40 Resolution 2019-322 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|---|----------------------|--|---|---|--|--------|
| | | October 13, 2020 September 28, 2021 | on an annual basis. October 1, 2020 thru September 30, 2021 October 1, 2021 to September 30, 2023 | Island Public Library. Allows residents in the county to have use and privileges at the Grand Island Public Library. | Resolution 2020-258 Resolution 2021-258 | |
| Lottery (Keno) | Hall County | March 23, 1993 January 22, 2008 | Agreement will expire December 31, 2003, shall automatically renew for an additional 5 years. Agreement extended to December 31, 2008 with an additional 5 years. Agreement extended to December 31, 2013 with an additional 5 years | For the implementation and conduct of lottery games. | Resolution 93-070 Resolution 2002-264 Resolution 2008-29 | |
| New Law Enforcement Center | Hall County | March 28, 2006 | Perpetual - either party may terminate agreement effective on the first day of October in any year after 2011, provided written notice of such termination delivered to the other party not less than 360 days before said termination is to become effective. | Agreement provides the terms for the shared use of the public safety center building. | Resolution 2006-102 | |
| Public Transportation Services | Hall County | April 9, 2019 | Interlocal Agreement for County and City to provide public transportation services within the jurisdictional boundaries of County and City. Term of 1 year commencing March 1, 2019 and shall automatically renew thereafter for successive terms of 1 year unless either party provides written notice not less than 90 days prior to the termination of the current term. | Interlocal Agreement for Public Transportation Services | Resolution 2019-131 | |
| Rehabilitation of Portion of Stuhr Road | Hall County | October 27, 2020 | Agreement will expire on completion of the project | Agreement on joint asphaltic concrete resurfacing on roads and streets in and near the City | Resolution 2020-264 | |
| Roadway Snow Removal Services | Hall County | October 10, 2017 | Agreement shall continue in force and remain binding through completion of the project or until either party terminates the agreement upon a 90 day written notice to the | Agreement allows the City to utilize certain County snow removal services on roadways within the City's jurisdiction and the County wishes to utilize certain City snow | Resolution 2017-274 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|--|-------------------------------|---|--|--|---|--------|
| | | October 13, 2020 | other party. Amendment No. 1 with terms as above. | removal services on roadways within the County's jurisdiction. Amendment accounts for updated routes and redistribution of work areas. City agrees to pay the County annually \$665.00 per mile for snow removal, ice control, and ROW mowing services. | Resolution #2020-251 | |
| Transfer Jurisdiction of Roadway formerly Highway 281 at the Junction of Broadwell Avenue and Extending North to U.S. 281. | Hall County | October 6, 1986 | Continues until terminated by either party with 30 days notice. | The County and City agree to divide snow removal and mowing responsibilities for former U.S. Highway 281, commencing at the junction of Broadwell and extending north to the new alignment of U.S. 281. | Approved October 6, 1986. | |
| Public Transportation Services | Hall County | April 12, 2016 July 12, 2016 | Agreement is effective April 22, 2016 for 3 years. May be terminated by either party with 90 days prior written notice. Amendment to Interlocal | The County and City to provide public transportation services within the County of Hall and the City of Grand Island. Formalizes the Provision 5311 Funds Federal and County Match Funds; Tru-Up | Resolution 2016-87 Resolution 2016-163 | |
| Transit Services | Hall County | August 27, 2013 August 26, 2014 November 22, 2016 | Agreement will end September 30, 2014. Renewed for 12 months beginning October 1, 2014 and expires on September 30, 2015 Amendment | County will provide transit service for residents of the County and the City will provide the necessary matching funds to the County to provide that service. | Resolution 2013-290 Resolution 2014-259 Resolution 2016-291 | |
| Golf Course Lease Agreement with Hall County Airport | Hall County Airport Authority | May 1, 2006 | Terminates on April 30, 2026 | Leases 174.46 acres of land for use by the Airport. | Resolution 2006-97 | |
| Sanitary Sewer Project | Hall County Airport Authority | August 24, 2021 | This agreement may be immediately terminated by either party upon a material default by the other which remains uncured within 90 days of notice. | Infrastructure Rehabilitation and Transfer of Ownership by Hall County Airport Authority, the County of Hall, and the City of Grand Island. | Resolution 2021-211 | |
| On-Site Law Enforcement Security | Hall County Airport Authority | March 22, 2016 | Agreement shall be effective April 1, 2016 thru December 31, 2018. | Grand Island Police Department will provide uniformed, sworn and | Resolution 2016-66 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|--|---|--|---|---|---|--------|
| (TSA) | | December 18, 2018 December 8, 2020 September 27, 2022 | Agreement shall be effective January 1, 2019 thru December 31, 2020. Agreement shall be effective January 1, 2021 thru December 31, 2022. Amendment shall increase the rate of pay and extend agreement through December 31, 2024. | certified police officers to carry out the operation terms and conditions of the Law Enforcement Personnel Reimbursement Program as set forth by TSA. | Resolution 2018-383 Resolution 2020-332 Resolution 2022-276 | |
| Police Services at Hall County Housing Authority | Hall County Housing Authority | December 19, 2000 December 13, 2003 December 13, 2005 December 13, 2006 December 18, 2007 December 16, 2008 October 1, 2011 October 1, 2016 July 9, 2020 | Will expires on December 12, 2202 Will expire on December 12, 2005 Will expire on December 12, 2005 Will expire on December 13, 2007 Will expire on December 13, 2007 Will expire on December 12, 2010 Two year contract and can be cancelled in 30 days upon receipt of written notice by either party. Will expire on September 30, 2018. Will expire on July 8, 2022 | Police Service at the Hall County Housing Authority. | Resolution 2000-397 Resolution 2004-48 Resolution 2006-28 Resolution 2006-344 Resolution 2007-320 Resolution 2008-357 Resolution 2011-229 Resolution 2016-197 Resolution 2020-196 | |
| South Locust/I-80 Interchange Environmental Impact | Hall County, Nebraska Game and Parks Commission, Nebraska Department of Roads | March 13, 1996 | 25 years, unless terminated as provided. | Requires limitations on the development of the I-80 Interchange at South Locust to mitigate any adverse environmental impacts. | Resolution 95-25 Resolution 99-201 amends original agreement with regard to payment of costs associated with acquiring easements. | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|---|---|--|--|--|--|--------|
| Juvenile Accountability Intake Probation Officer | Hall County and State of Nebraska Department of Probation Administration | September 1, 2002 October 16, 2003 October 12, 2004 | <p>The County or City may terminate the agreement or reduce the consideration upon 30 day written notice.</p> <p>Renewed; 10% City match funds.</p> <p>Renewed agreement.</p> | Provides for a juvenile intake probation officer and Assistant to Hall County Juvenile Services for pre- and post-adjudicated juveniles. | Resolution 2002-356 Resolution 2003-300 | |
| Regional Planning Commission | Hall County (Villages of Alda, Cairo, Doniphan, Parkview, and Wood River) | October 25, 1967 | Perpetual | Creates Regional Planning Commission. | Approved September 11, 1967 | |
| School Resource Officers (SRO) | Hall County School District No. 40-0002 | November 13, 2000 Extended, October 1, 2005 thru September 2006. Renewed 7/25/06 Renewed 9/13/11 through 9/13/2016 Renewed 8/23/16 through 8/23/20 Renewed 10/1/20 through 9/30/24 | <p>Five-year term. May be terminated earlier by either party in writing by July 1st of each year preceding commencement of the next fiscal year for the City on October 1.</p> <p>Extended October 1, 2005 through September 30, 2006</p> <p>Extension to September 30, 2011 adds the inclusion of crossing guards Renewed 8/23/16 through 8/23/20 with an additional term of 4 years Extension from October 1, 2016 through September 30, 2020</p> | Agreement for the City to provide 5 School Resources Officers (Police Officers) to the School District. Extension to September 30, 2011 adds the inclusion of crossing guards. | Resolution 2000-272 Resolution 2005-249 Resolution 2006-211 Resolution 2011-228 Resolution 2016-198 Resolution 2020-154 | |
| Development of Hike/Bike Trails | Museum Board of the Hall County Nebraska Museum | September 25, 2003 | Perpetual; in event that GI notifies MBHC that hike/bike trail will not be constructed or used, will terminate 30 days from notice. | Allows GI to extend hike/bike trail across property of Stuhr Museum. | Resolution 2003-276 | |
| Advancement of Compressed Natural Gas & Electric Vehicle Infrastructure | Nebraska Community Energy Alliance (NCEA) | March 14, 2017 | The Agreement shall terminate on or before the date which is 60 years after execution unless extended in writing and approved by the Board. | NCEA is to promote transportation & housing choices that include lifecycle cost of ownership, retained energy value, & economic | Resolution 2017-80 | |

| Name of Agreement | Parties to Agreement | Date Effective | Term | Synopsis | City Resolution | Status |
|---|--|--|--|---|--|--------|
| | | | | competitiveness by coordinating & leveraging federal and state policies and investments to community projects demonstrating direct high impact. | | |
| Platte River Recovery Implementation Program | Platte River Coalition Various Cities and NRD's | May 20, 2003 | Indefinite term, two-thirds of the Board can terminate when completion of its purposes and objects have been completed. | Nebraska agencies to provide direction and funding for analysis for Platte River Recovery Implementation Program. | Resolution 2003-145 | |
| Sanitary and Improvement District (SID) No. 2 | Sanitary Sewer Improvement District (SID) No. 2 of Hall County | September 10, 2013 September 27, 2016 | SID will end when all properties have been annexed into the City. Promissory Note for \$2,369,723.00 for 20 years (ending 6/1/2036) | Design and construct a sanitary sewer line extending from the sanitary sewer system of the City generally parallel to Highway 281 south. | Resolution 2013-309 Resolution 2016-230 | |
| Nebraska Wireless Communications Network | State of Nebraska | October 8th, 2002 | Initial term of 30 years and thereafter until all of its contractual obligations are satisfied or otherwise discharged, and until any pending audits are complete. | Agreement for City to utilize Nebraska's wireless communications network. | Resolution 2002-327 | |
| Federal Highway Transportation Funding | Various First Class Cities | October 26, 2010 | Effective until January 31, 2059. | Federal Highway Transportation Funding L200. | Resolution 2010-307 | |
| Provide Water to Village of Alda | Village of Alda | February 10, 2009 | 25 years from date of initial delivery of water and shall automatically renew for an additional 15 years. | Agreement for City to supply water to Village of Alda. | Resolution 2009-35 | |
| Public Power Generation Agency Unit #2 (Whelan Energy Center) | City of Grand Island/Grand Island Utilities; City of Hastings/Hastings Utilities; Municipal Energy Agency of Nebraska; Heartland Consumer Power District | September 1, 2005 | Remains in effect for life of the project until decommissioning of the power generating facility. | Cooperative agreement between public power entities for the construction of a power generation facility. | #2005-224. Adopted 8/9/05 | |

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

City of Grand Island

Hall County

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Jackrabbit Run Golf Course

Island Oasis Water Park

Community Fieldhouse

Heartland Public Shooting Park

CITY OF GRAND ISLAND, NEBRASKA

MINUTES OF CITY COUNCIL REGULAR MEETING

August 30, 2022

Pursuant to due call and notice thereof, a Regular Meeting of the City Council of the City of Grand Island, Nebraska was conducted in the Council Chambers of City Hall, 100 East First Street, on August 30, 2022. Notice of the meeting was given in *The Grand Island Independent* on August 24, 2022.

Mayor Roger G. Steele called the meeting to order at 7:33 p.m. The following City Council members were present: Mike Paulick, Justin Scott, Michelle Fitzke, Mark Stelk, Jason Conley, Vaughn Minton, Bethany Guzinski, Maggie Mendoza, Mitch Nickerson, and Chuck Haase. The following City Officials were present: City Administrator Jerry Janulewicz, City Clerk RaNae Edwards, Finance Director Patrick Brown, Interim City Attorney Stacy Nonhof and Public Works Street Superintendent Shannon Callahan.

BOARD OF EQUALIZATION: Motion by Minton, second by Nickerson to adjourn to the Board of Equalization. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-1 - Consideration of Determining Benefits for Railside Business Improvement District. Finance Director Patrick Brown reported that the 2022-2023 Budget provided for special assessments on land and real property in the District as of January 1, 2022 in the amount of \$0.2625461 per \$100 of real property. The total taxable value of \$51,349,093 provides for assessments of \$133,842.76. Staff recommended approval.

Amos Anson, 4243 Arizona Avenue answered questions regarding the Festoon Lighting.

Motion by Guzinski, second by Stelk to approve Resolution #2022-BE-1. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-2 - Consideration of Determining Benefits for Fonner Park Business Improvement District. Finance Director Patrick Brown reported that the budgeted assessments for Fonner Park Business Improvement District of \$53,202 would be charged to property owners in the district based on their front footage. Staff recommended approval.

Motion by Paulick, second by Mendoza to approve Resolution #2022-BE-2. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-3 - Consideration of Determining Benefits for South Locust Business Improvement District. Finance Director Patrick Brown reported that the budgeted assessments for South Locust Business Improvement District of \$104,616.97 would be charged to property owners in the district based on their front footage. Staff recommended approval.

Motion by Stelk, second by Conley to approve Resolution #2022-BE-3. Upon roll call vote, all voted aye. Motion adopted.

#2022-BE-4 - Consideration of Determining Benefits for Vehicle Off-Street Parking District #3. Finance Director Patrick Brown reported that the budgeted assessments for Vehicle Off-Street Parking District #3 of \$71,849.59 or \$0.0441/square foot would be charged to property owners in the district based on the entire square footage of their buildings. Staff recommended approval.

Elaine Rivera, 123 E. South Front Street asked that her parking assessment be waived as they had no parking in and around the building which was being used as a church. Assistant Finance Director Brian Schultz explained how the assessments were calculated.

Motion by Minton, second by Guzinski to approve Resolution #2022-BE-4.

Motion by Haase, second by Nickerson to amend the motion and give a 50% deduction to parcel #40004119 and #40004127. Upon roll call vote, Councilmembers Haase, Nickerson, Conley, Scott, and Paulick voted aye. Councilmembers Mendoza, Guzinski, Minton, Stelk, and Fitzke voted no. Mayor Steele voted no. Motion failed.

Upon roll call vote on the main motion, Councilmembers Haase, Nickerson, Mendoza, Guzinski, Minton, Stelk, Fitzke, Scott, and Paulick voted aye. Councilmember Conley voted no. Motion adopted.

RETURN TO REGULAR SESSION: Motion by Minton, second by Guzinski to return to Regular Session. Motion adopted.

ORDINANCES:

Councilmember Minton moved "that the statutory rules requiring ordinances to be read by title on three different days are suspended and that ordinances numbered:

- #9894 - Consideration of Amending Grand Island City Section 2-18 Relative to Mayor Compensation (Second and Final Reading)
- #9895 - Consideration of Approving Salary Ordinance
- #9896 - Consideration of Approving FY2022-2023 Annual Single City Budget and the Annual Appropriations Bill
- #9897 - Consideration of Approving Assessments for Railside Business Improvement District
- #9898 - Consideration of Approving Assessments for Fonner Park Business Improvement District
- #9899 - Consideration of Approving Assessments for South Locust Business Improvement District
- #9900 - Consideration of Approving Assessments for Vehicle Off-Street Parking District #3

be considered for passage on the same day upon reading by number only and that the City Clerk be permitted to call out the number of these ordinances on second reading and then upon final passage and call for a roll call vote on each reading and then upon final passage." Councilmember Nickerson seconded the motion. Upon roll call vote, all voted aye. Motion adopted.

#9894 - Consideration of Amending Grand Island City Section 2-18 Relative to Mayor Compensation (Second and Final Reading)

Human Resources Director Aaron Schmid reported this ordinance was approved by the City Council on first reading at their August 23, 2022 City Council meeting.

Jay Vavricek, 2729 Brentwood Blvd. spoke in favor of increasing the Mayor's salary above \$16,000.00.

Motion by Paulick, second by Haase to take no action on Ordinance #9894. Upon roll call vote, all voted aye. Motion adopted.

#9895 - Consideration of Approving Salary Ordinance

Human Resources Director Aaron Schmid reported this ordinance was part of the budget process. He explained this ordinance reflected the union contracts and the non-union salary survey.

Motion by Paulick, second by Stelk to approve Ordinance #9895.

Discussion was held regarding those employees who did not get a raise. Finance Director Patrick Brown stated there was a 5% increase for all non-union positions figured in to the salary ordinance and five employees whose salary did not change due to the salary survey.

Motion by Haase, second by Scott to establish a minimum increase of 3% to the minimum and maximum rates for non-union members in Section 1 receiving a 3% or less increase based on comparability and COLA, excluding those whose adjustments were approved previously since October 1, 2021 such as Police Chief and Public Works Director positions and the 2 AFSCME positions listed in this Section. Upon roll call vote, Councilmembers Haase, Nickerson, Conley, Stelk, and Scott voted aye. Councilmembers Mendoza, Guzinski, Minton, Fitzke, and Paulick voted no. Mayor Steele vote no. Motion failed.

City Clerk: Ordinance #9895 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9895 is declared to be lawfully adopted upon publication as required by law.

RESOLUTIONS:

#2022-237 - Consideration of Approving FY 2022-2023 General Property and Community Redevelopment Authority (CRA) Tax Request. Finance Director Patrick Brown stated this item relates to the Public Hearing item E-2 from the Special Meeting of August 30, 2022.

Motion by Paulick, second by Stelk to approve Resolution #2022-237. Upon roll call vote, all voted aye. Motion adopted.

#2022-238 - Consideration of Approving FY 2022-2023 Annual Budget for Parking District #2 (Ramp)Tax Request. Finance Director Patrick Brown stated this item relates to the Public Hearing item E-3 from the Special Meeting of August 30, 2022.

Motion by Minton, second by Guzinski to approve Resolution #2022-238. Upon roll call vote, all voted aye. Motion adopted.

ORDINANCES:

#9896 - Consideration of Approving FY2022-2023 Annual Single City Budget and the Annual Appropriations Bill

This item was related to the Public Hearing at the Special Meeting held just before this meeting. Discussion was held regarding the 5 year projections of the budget. Fire Chief Cory Schmidt answered questions regarding the 3 FTE;s and how to fill those positions.

Motion by Paulick, second by Minton to approve Ordinance #9896.

City Clerk: Ordinance #9896 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9896 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9896 is declared to be lawfully adopted upon publication as required by law.

#9897 - Consideration of Approving Assessments for Railside Business Improvement District

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Guzinski, second by Nickerson to approve Ordinance #9897

City Clerk: Ordinance #9897 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9897 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9897 is declared to be lawfully adopted upon publication as required by law.

#9898 - Consideration of Approving Assessments for Fonner Park Business Improvement District

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Scott, second by Fitzke to approve Ordinance #9898.

City Clerk: Ordinance #9898 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9898 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9898 is declared to be lawfully adopted upon publication as required by law.

#9899 - Consideration of Approving Assessments for South Locust Business Improvement District

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Paulick, second by Conley to approve Ordinance #9899.

City Clerk: Ordinance #9899 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9899 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9899 is declared to be lawfully adopted upon publication as required by law.

#9900 - Consideration of Approving Assessments for Vehicle Off-Street Parking District #3

This item was related to the aforementioned Board of Equalization. Staff recommended approval.

Motion by Guzinski, second by Minton to approve Ordinance #9900.

City Clerk: Ordinance #9900 on first reading. All those in favor of the passage of this ordinance on first reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

City Clerk: Ordinance #9900 on second and final reading. All those in favor of this passage of this ordinance on second and final reading, answer roll call vote. Upon roll call vote, all voted aye. Motion adopted.

Mayor Steele: By reason of the roll call votes on first reading and then upon second and final readings, Ordinance #9900 is declared to be lawfully adopted upon publication as required by law.

CONSENT AGENDA: Motion by Paulick, second by Scott to approve the Consent Agenda. Upon roll call vote, all voted aye. Motion adopted.

Approving Minutes of August 23, 2022 City Council Regular Meeting.

#2022-234 - Approving Proposal for Furnace & Air Conditioner Replacement at the Grand Generation Center with Jerry's Sheet Metal Heating and Cooling Co. or Grand Island, Nebraska in an Amount of \$37,280.00.

#2022-235 - Approving Microsoft Licensing Enterprise Agreement with CDW-G, Nebraska State Contract reseller in an Amount of \$448,639.38 for three years.

#2022-236 - Approving 2022 Police Department Justice Assistance Grant (JAG) Application and MOU.

ADJOURN TO EXECUTIVE SESSION: Motion by Minton, second by Guzinski to adjourn to Executive Session at 9:30 p.m. for the purpose of a strategy session pending litigation. Unanimously approved.

RETURN TO REGULAR SESSION: Motion by Nickerson, second by Minton to return to Regular Session at 9:57 p.m. Unanimously approved.

ADJOURNMENT: The meeting was adjourned at 9:57 p.m.



RaNae Edwards
City Clerk

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| ACCOUNT | Financial reporting unit for budget, management, or accounting purposes. | APPROPRIATION | An authorization made by the city council which permits the city to incur obligations and to make expenditures of resources. |
| ACCOUNTS PAYABLE | The amounts owed to others for goods and services received. | ASSESSED VALUATION | A value that is established for real and personal property for use as a basis for levying property taxes. |
| ACCOUNTS RECEIVABLE | Amounts due from others for goods furnished and services rendered. | ASSET | Property owned by a government which has monetary value. |
| ACCRUAL BASIS | The basis where by transactions and events are recognized when they occur, regardless of when cash is received or paid. | AUDIT | An official inspection of the City's financial records by an independent entity. |
| ACTUAL PRIOR YEAR | Actual amounts for the fiscal year preceding the current fiscal year which precedes the budget fiscal year. | AUGMENTATION | Process in which budget appropriations are increased as a result of unanticipated revenues. Augmentations must be approved by the city council; however, non-budgeted Trust and Agency funds do not require a formal augmentation. |
| AD VALOREM TAX | A tax based on value (e.g. property tax). | BALANCED BUDGET | Available funds equal or exceed expenditures. Available funds consist of beginning cash plus revenues. |
| AGENCY FUND | This fund is used to account for assets held by the City in an agency capacity for other governments and individuals. | BOND | A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds and special improvement district bonds. These are most frequently used for construction of large capital projects such as buildings and streets. |
| ALLOCATION | Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization. | | |
| ALLOTMENT | That portion of an appropriation which may be encumbered or spent during a specified period. | | |
| AMORTIZATION | Payment of a debt by regular intervals over a specific period of time. | | |

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| BUDGET | A financial plan estimating revenues and expenditures for a specified period of time (fiscal year). | CAPITAL OUTLAY | The cost of acquiring land, buildings, equipment, furnishings, etc. |
| BUDGET CALENDAR | The schedule of key dates which a government follows in the preparation and adoption of the budget. | CAPITAL PROJECTS FUND | Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds. |
| BUDGET DEFICIT | Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year. | CASH BASIS | The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid. |
| BUDGET DOCUMENT | The official written budget statement. | CONSORTIUM | An adhoc committee consisting of staff members from the Council and other organizations that shelves information. |
| BUDGETARY CONTROL | The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues. | CURRENT | That which becomes due within one year. |
| CAPITAL EXPENDITURE | The outlay of funds to acquire an item which is of a tangible nature, has a useful life greater than one year, and an acquisition value more than \$10,000. | DEBT SERVICE | Payment of interest and repayment of principal to holders of a government's debt instruments. |
| CAPITAL IMPROVEMENT PROGRAM | A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project of expansion, acquisition, or rehabilitation of the city's capital assets; identifying the expected beginning and ending date for each project; the amount to be expended in each year; and the method of financing those expenditures. | DEFICIT | The excess of an entity's liabilities over its assets. |
| | | DEPARTMENT | An organizational unit of the City which is responsible for overall management of a group of related major governmental functions, such as Public Safety and Public Works. |

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| DEPRECIATION | That portion of the cost of a capital asset which is charged as an expense during a particular period due to expiration in the service life of the capital asset attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence. | EXPENDITURE | This term refers to the outflow of funds paid for an asset, goods, or services obtained. |
| DIVISION | A unit of organization within a department which has functional responsibility for related activities within that department. For example: Engineering and Streets are divisions within the Public Works Department. | EXPENSE | Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. |
| ENCUMBRANCE | The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditure. | FIDUCIARY FUNDS | Transactions related to assets held by the City in trust or agency capacity. |
| ENTERPRISE FUND | A governmental accounting fund established to account for operations financed and operated in a manner similar to a private business where the costs for providing goods and services are recovered through direct user charges. | FINANCIAL REPORTING ENTITY | The City of Norfolk is a municipal corporation governed by an elected eight member Council and an elected Mayor. |
| EQUITY FUNDING | Funding is accomplished with available resources, and does not include leveraged resources. Project funding is dictated by the availability of cash. | FISCAL POLICY | A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principals for the planning and programming of government budgets and their funding. |
| ESTIMATED REVENUE | The amount of projected revenue to be collected during the fiscal year. | FISCAL YEAR | The time period designated by the city signifying the beginning and ending period for recording financial transactions. The City of Norfolk has specified October 1 through September 30 as its fiscal year. |
| | | FIXED ASSETS | Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and equipment. |

FRANCHISE TAX A sum of money paid for a special privilege granted by a government, permitting the continued use of public property, such as city streets and usually involving the elements of monopoly and regulation.

FULL-TIME EQUIVALENT (FTE) Number of positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months also equals one FTE.

FUNCTION Group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

FUND An accounting entity which has a set of self-balancing accounts and records all financial transactions for specific activities or government functions. Eight commonly-used fund types in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

FUND ACCOUNTING The financial activities of the City are recorded in individual funds classified by type and description, each of which is deemed to be a separate accounting entity. Each fund is accounted for in separate self-balancing accounts, which represent the fund's assets, liabilities, equity, revenues and expenditures or expenses.

FUND BALANCE Accrual Basis is the difference between an entity's assets and its liabilities.

Budgetary Basis fund balance is equal to cash, pooled investments, and cash held by the County Treasurer.

GENERAL FUND The fund used to account for all of the financial resources of the city except those required to be accounted for in another fund. The services accounted for in the General Fund include, among other things, general government, parks, recreation and public property, public safety, public works, housing, public libraries and planning, permits and health.

GENERAL OBLIGATION BONDS Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the full faith and credit of the issuing government.

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| GOAL | The end to which effort is directed, to aim for. | INTERNAL SERVICE FUND | A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city on a cost-reimbursement basis. |
| GOVERNMENTAL FUNDS | This fund is used to account for the City's general governmental activities. | LANDFILL | A location where trash and garbage is buried between layers of earth for disposal. |
| GRANT | A contribution of assets (usually cash) by one government unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes. | LIABILITY | Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances. |
| HOMESTEAD EXEMPTION | A deduction from the total taxable assessed value of property occupied by the owner. | LINE-ITEM BUDGET | A budget which lists each expenditure category (salary, materials, travel, etc.) separately, along with the dollar amount budgeted for each specified category. |
| INFRASTRUCTURE | Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and similar assets that are immovable and of value only to the government unit. | MODIFIED ACCRUAL BASIS | The method of accounting under which revenues are recognized when measurable and available to pay year end liabilities and expenditures are recognized when a transaction is expected to draw upon current spendable resources rather than future resources. |
| IN LIEU OF TAXES | Payments are made by tax exempt quasi-public entities to local government in place of property taxes. | OPERATING BUDGET | The portion of the budget which pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel. |
| INTERFUND TRANSFER | Transfer among City funds that are treated as revenues, expenditures or expenses. | ORGANIZATIONAL CHART | Chart showing the administrative and functional structure of the city. |
| INTERGOVERNMENTAL | A transaction between two or more governmental departments or agencies. | | |

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| PENSION TRUST FUNDS | This fund is used to account for assets held by the City in a trustee capacity. These funds represent the resources accumulated for pension benefit payments to qualified City employees. | RESERVE | An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation. |
| PERFORMANCE MEASURES | Mechanism to monitor fulfillment of accomplishments. | RESERVED FUND BALANCE | Those portions of fund balance that are not appropriate for expenditure or that are legally segregated for a specific future use. |
| PERSONNEL COSTS | Expenditures related to compensating employees, including salaries, wages, holiday pay, and benefits. | REVENUE | Funds which the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income. |
| PROJECTION | An estimate of future revenues and expenditures. | REVENUE BONDS | Bonds usually sold for constructing a project which will produce revenue for an enterprise fund of the city. The revenue from operations of the enterprise funds is pledged to pay the principal and interest of the bond. These bonds have limited liability and do not carry the full faith and credit of the city. |
| PROPERTY TAX | A tax levied on the assessed value of both real and personnel property in proportion to the value of the property and the tax rate. | REVENUE ESTIMATE | A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year. |
| PROPRIETARY FUNDS | Transactions related to activities similar to those found in the private sector. | SCORE | A nonprofit association dedicated to helping small businesses get off the ground, grow, and achieve their goals through education and mentorship. |
| PURCHASE ORDER | A document authorizing the charge and delivery of specified merchandise or services. | | |
| REAPPROPRIATION | Appropriations which are not expended at the end of a fiscal year that are an encumbrance of the City or for a specific purpose are funded for in the subsequent fiscal year. | | |

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| SERVICE LEVEL OPTIONS | A budget prepared with various levels of funding reductions or enhancements to the prior year budget. | USER CHARGE/ FEES | The payment of fees for direct receipt of a public service by the party benefiting from the service. |
| SOURCE OF REVENUE | Revenues are classified according to their source or point of origin. | | |
| SPECIAL ASSESSMENT | A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed primarily benefiting those properties. | | |
| SPECIAL REVENUE FUND | These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. | | |
| TAX LEVY | The total amount to be raised by general property taxes. | | |
| TAX RATE | The amount of taxes levied for each \$100 of assessed valuation. | | |
| TRANSFERS | All interfund transactions except loans or advances, quasi-external transactions and reimbursements. | | |
| TRUST FUND | Trust funds are used to account for assets held by the City in a trustee capacity, such as the following pension trust funds. | | |

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| ACA | Affordable Care Act | CIP | Capital Improvement Projects/Program |
| ADA | American Disability Act | COPS | Community Oriented Policing Services |
| ADM | Archer Daniels Midland | CPAP | Continuous Positive Airway Pressure |
| AED | Automated External Defibrillator | CR | Community Revitalization |
| AHA | American Heart Association | CSO | Community Service Officer |
| ATV | All Terrain Vehicle | DHHS | Department of Health and Human Services |
| BAN | Bond Anticipation Note | DMRQA | Discharge Monitoring Report Quality Analysis |
| BOD | Biological Oxygen Demand | DTR | Downtown Revitalization |
| BR&E | Business Retention & Expansion | EAT | Environmentally Adapted Trees |
| BSIR | Biannual Strategy Implementation Report | EPA | Environmental Protection Agency |
| CA | Constitutional Amendment | EVEDC | Elkhorn Valley Economic Development Council |
| CAD | Computer Aided Drafting | FBI | Federal Bureau of Investigation |
| CAFR | Comprehensive Annual Financial Report | FEMA | Federal Emergency Management Agency |
| CBOD | Carbonaceous Biological Oxygen Demand | FTE | Full Time Equivalent |
| CCDC | Community Character Development Coalition | FY | Fiscal Year |
| CD | Certificate of Deposit | GAAP | Generally Accepted Accounting Principles |
| CDA | Community Development Agency | GASB | Governmental Accounting Standards Board |
| CDBG | Community Development Block Grant | GFOA | Governmental Finance Officers Association |
| CHAF | City Highway Allocation Fund | GIS | Geographic Information Systems |

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| GPS | Global Positioning System | MDC | Mobile Data Computer |
| HHW | Household Hazardous Waste | MGD | Million Gallons per Day |
| HOME | Home Investment Partnership Act | MOU | Memorandum of Understanding |
| HSP | High Service Pump | NAHRO | National Association of Housing and Redevelopment Officials |
| HUD | Housing and Urban Development | NDEQ | Nebraska Department of Environmental Quality |
| IFC | International Fire Code | NECC | Northeast Community College |
| IPMC | International Property Maintenance Code | NENEDD | Northeast Nebraska Economic Development District |
| IS | Information Systems | NEPA | National Environmental Protection Act |
| LB | Legislative Bill | NFIRS | National Fire Incident Reporting System |
| LC | LID Computation | NFPA | National Fire Protection Agency |
| LED | Liquid Emitting Diodes | NNSWC | Northeast Nebraska Solid Waste Coalition |
| LENRD | Lower Elkhorn Natural Resources District | NPPD | Nebraska Public Power District |
| LEOP | Local Emergency Operations Plan | NRC | Norfolk Regional Center |
| NIMS | National Incident Management System | NRD | Natural Resources District |
| LLC | Limited Liability Company | NSPS | New Source Performance Standards |
| LR | Legislative Resolution | NWEA | Nebraska Water Environment Association |
| LTFP | Long-Term Financial Plan | OPAC | Online Public Access Catalogues |
| MAU | Makeup Air Unit | OS | Off Site |
| MCC | Motor Control Center | | |

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| OTR | Over The Road | TTHM | Total Trihalomethanes |
| PC | Personal Computer | USB | Universal Serial Bus |
| PLC | Programmable Logic Controller | VEBA | Voluntary Employee Benefit Association |
| RFID | Radio Frequency Identification | VFD | Variable Frequency Drive |
| RTP | Recreational Trails Program | VHF | Very High Frequency |
| RTU | Remote Terminal Unit | VOIP | Voice Over Internet Protocol |
| SBR | Sequential Batch Reactor | WPC | Water Pollution Control |
| SCADA | Supervisory Control and Data Acquisition | | |
| SCBA | Self Contained Breathing Apparatus | | |
| SCORE | Service Corps of Retired Executives | | |
| SHB | Solids Handling Building | | |
| SID | Sanitary Improvement District | | |
| SIP | Street Improvement Plan | | |
| SNARE | Specialized Narcotics Abuse Reduction Effort | | |
| SOG | Standard Operating Guideline | | |
| SQL | Structured Query Language | | |
| SS | Suspended Solids | | |
| STP | Surface Transportation Program | | |
| TKN | Total Kjeldhal Nitrogen | | |