

FOOD & BEVERAGE OCCUPATION TAX OVERSIGHT COMMITTEE

**P.O. Box 1968
Grand Island, NE 68802-1968
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AGENDA

Thursday, September 14, 2023

4:00 p.m.

**Conference Meeting Room #1 – City Hall
Grand Island City Hall**

1. Call to Order
2. Roll Call
3. Approval of June 8, 2023 Meeting Minutes
4. Grow Grand Island Report
5. Finance Department
 - a) Revenues
 - b) Expenditures
6. Review of Annual Report to City Council
7. Adjourn

OFFICIAL PROCEEDINGS

CITY OF GRAND ISLAND, NEBRASKA

MINUTES OF FOOD & BEVERAGE OCCUPATION TAX OVERSIGHT COMMITTEE

June 8, 2023

Pursuant to due call and notice thereof, a Regular Meeting of the Food & Beverage Occupation Tax Oversight Committee of Grand Island, Nebraska was conducted in Conference Room 1 on June 8, 2023. Notice of the meeting was given in *The Grand Island Independent* on June 1, 2023.

Chairman Ron Depue called the meeting to order at 4:01 p.m. The following board members were present: Ron Depue, Brad Bauer, and Karl Kostbahn. The following board members were absent Gary Phillips and Tanya Hansen. The following City Officials were present: Mayor Roger G. Steele, Deputy City Clerk Jill Granere, Interim City Administrator Laura McAloon, Finance Director Patrick Brown and Assistant Finance Director Brian Schultz.

APPROVAL OF MINUTES. Motion was made by Karl Kostbahn, seconded by Brad Bauer to approve the March 9, 2023 minutes. Upon roll call vote, all voted aye. Motion adopted.

GROW GRAND ISLAND (GGI) REPORT. GGI Chair Tonja Brown reviewed the 2022 Audit. GGI Fund Summary. As of May 31, 2023 there was \$346,634.61 in the bank and \$1,021,688.37 committed.

Discussion was held on Woodsonia payout and when the GGI Contract expires with the City, which is September 2024.

The following projects were committed for approved grants but not yet disbursed:

- \$ 1,897.43 Look Local Grow Local (\$36,978 3 yr)
- \$ 50,498.88 Talent Attraction (\$64,925 3 yr)
- \$ 41,099.19 Future Builders (\$52,000 3 yr)
- \$244,413.33 Event Incentive Fund (400,000)
- \$156,929.54 Cooperative Degree-Based Internship (\$225,000 3 yr)
- -0- Amur Plaza (\$290,000)
- -0- Amur Plaza Bathrooms (\$102,701)
- -0- Inclusive Playground (\$30,000)
- \$500,000.00 Conestoga Marketplace (\$1,000,000)
- \$ 24,000.00 GGI Admin (2022)
- \$ 2,850.00 2022 Audit
- \$1,021,688.37 Total Committed

The following projects were in the Pipeline:

- \$ 30,000.00 2024 Admin/2023 & 2024 Audit
- -0- Additional Entryway Signs
- \$100,000.00 Image/Attraction

- \$100,000.00 Morman Island Expansion/Trail
\$230,000.00 Total Projects in the Pipeline

Discussion was held on a new contract on Image Attraction to do more digital advertising.

EXPENDITURES & REVENUES: Assistant Finance Director Brian Schultz stated the ending cash balance through April 30, 2023 was \$3,680,972.39. The Food & Beverage Occupation Tax as of February 2023 was \$218,541.26 up 16.46%; March 2023 was \$251,222.16 down -0.35% and April 2023 was \$280,677.54 up 16.26%.

Assistant Finance Director Brian Schultz mentioned the city was trending up.

Discussion was held on collecting taxes and having specific staff to stay on top of the taxes.

Mentioned was the Ryder Park Inclusive Playground and them reimbursing the city.

The next meeting will be held on September 14, 2023 at 4:00 p.m.

ADJOURNMENT: 4:52 p.m.

Jill Granere
Deputy City Clerk

Grow Grand Island - Food & Beverage Fund Summary (2016-2024)
AS OF August 31, 2023

CITY FY View

Incl. w/Admin

Oct-Sept	Allocation	Projects Exp	Admin Exp	Total Disbursed	GICF Fees	GICF Interest	HF Interest
2016-17	500,000.00	430,646.03	29,130.28	459,776.31	1,669.00	644.15	
2017-18	500,000.00	19,353.97	79,201.90	98,555.87	5,656.75	2,571.95	
from GGI			(5,115.99)	-5,115.99			
2018-19	500,000.00		3,851.94	3,851.94	3,851.94	2,556.03	9,593.29
2019-20	150,000.00	41,318.54	2,171.40	43,489.94	0.00		12,874.96
2020-21****		270,156.95	25,190.00	295,346.95			6,390.49
2021-22****		340,934.50	13,190.00	354,124.50			3,748.93
2022-23****		1,047,270.52	25,448.50	1,072,719.02			6,150.30
2023-24****				0.00			
TOTALS	1,650,000.00	2,149,680.51	173,068.03	2,322,748.54	11,177.69	5,772.13	38,757.97

Interest: 44,530.10

Total w/interest 1,694,530.10

Vouchered*** 1,027,700.99

Disbursed: (2,322,748.54)

Bank: 399,482.55 <--

20-21 thru 23-24 2,000,000.00

Less Vouchered (1,027,700.99)

Allocation Balance 972,299.01 <--

Bank 399,482.55

Allocation Balance 972,299.01

Committed (1,076,935.79)

Total Available 294,845.77

Pipeline: (130,000.00)

164,845.77

Grow Grand Island Project Dashboard (2016-2023)			
PROJECTS - Completed	Project Total	GGI GRANT	OTHER Funds
Imagination Takes Flight***	\$116,140	\$15,000	\$101,140
Railside Bike Racks***	\$10,000	\$5,000	\$5,000
Railside Public Art***	\$95,800	\$7,500	\$88,300
Workforce Analytics Software***	\$24,000	\$12,000	\$12,000
Olympic Bunker Trap	\$731,790	\$150,000	\$581,790
Equine Stalls	\$900,000	\$300,000	\$600,000
GI Promo OTT 2019 Campaign	\$25,000	\$10,000	\$15,000
Railside Wayfinding Totems***	\$14,360	\$0	\$14,360
Fonner Park Lot	\$72,000	\$35,000	\$37,000
HEC Customer Experience	\$44,744	\$29,744	\$15,000
CoFound (Entrepreneurship)***	\$10,000	\$10,000	\$0
Fonner Master Plan	\$158,000	\$35,000	\$123,000
Entryway Signage	\$233,450	\$229,050	\$4,400
GI Image (Grand life)	\$137,000	\$70,000	\$67,000
Art of Neighboring***	\$4,500	\$0	\$4,500
Inclusive Playground	\$1,553,404	\$30,000	\$1,523,404
Elevate	\$218,666	\$10,000	\$208,666
Amur Plaza	\$685,000	\$290,000	\$395,000
Amur Plaza - Bathrooms	\$102,701	\$102,701	\$0
	\$5,136,555	\$1,340,995	\$3,795,560
PROJECTS - In Progress	Project Total	GGI GRANT	OTHER Funds
<i>Event Incentive Fund</i>	<i>\$400,000</i>	<i>\$400,000</i>	<i>TBD</i>
Targeted Talent Attraction	\$65,000	\$65,000	\$0
Future Builders	\$191,700	\$52,000	\$139,700
Look Local Grow Local	\$36,978	\$36,978	\$0
EDGE Upskilling***	\$51,350	\$0	\$51,350
Degree-Based Internship	\$225,000	\$225,000	TBD
Conestoga Marketplace			
GRAND life 2.0	\$165,000	\$100,000	\$65,000
	\$1,135,028	\$878,978	\$256,050
TOTALS	\$6,271,583	\$2,219,973	\$4,051,610
F&B funds not used***	\$326,150	\$49,500	\$276,650
Total of ONLY F&B	\$5,945,433	\$2,170,473	\$3,774,960



Food and Beverage Occupation Tax - As Received Basis*

	Actual FY 2018-2019	Actual FY 2019-2020	Change from Previous YR	Actual FY 2020-2021	Change from Previous YR	Actual FY 2021-2022	Change from Previous YR	Actual FY 2022-2023	Change from Previous YR
October	207,080.68	204,527.48	-1.23%	205,781.05	0.61%	231,428.28	12.46%	273,654.63	18.25%
November	194,084.01	191,474.72	-1.34%	181,431.05	-5.25%	235,627.37	29.87%	271,162.90	15.08%
December	170,414.75	204,154.53	19.80%	194,511.75	-4.72%	203,556.86	4.65%	306,189.75	50.42% ¹
January	212,480.21	215,978.93	1.65%	180,832.47	-16.27%	219,877.34	21.59%	254,852.98	15.91%
February	162,444.83	179,029.74	10.21%	152,302.39	-14.93%	187,653.29	23.21%	218,541.26	16.46%
March	187,166.21	189,527.88	1.26%	215,612.14	13.76%	252,100.07	16.92%	251,222.16	-0.35%
April	210,731.93	160,289.11	-23.94%	235,007.67	46.61%	241,413.32	2.73%	280,677.54	16.26%
May	210,976.65	121,199.63	-42.55%	243,138.47	100.61%	243,279.52	0.06%	274,444.57	12.81%
June	201,785.80	172,011.17	-14.76%	238,615.14	38.72%	246,394.81	3.26%	279,203.30	13.32%
July	214,414.93	180,751.95	-15.70%	236,594.78	30.89%	249,247.53	5.35%	274,188.07	10.01%
August	216,092.88	194,059.97	-10.20%	250,272.88	28.97%	273,858.92	9.42%	274,127.04	0.10%
September	229,301.66	210,304.38	-8.28%	235,155.79	11.82%	246,195.08	4.69%		-100.00%
Total Receipts	2,416,974.54	2,223,309.49		2,569,255.58		2,830,632.39		2,958,264.20	
Year to Date									
(YTD) Total	2,187,672.88	2,013,005.11	-7.98%	2,334,099.79	15.95%	2,584,437.31	10.73%	2,958,264.20	14.46%
YTD Percent Collected	90.51%	90.54%		90.85%		107.15% of Budget		117.77% of Budget	
Delinquent Tax and Late Fees Collected						2022 Budget	2,412,000	2023 Budget	2,512,000
1 S	57,637.71								

* Receipts lag the actual collection by one month. For example, January receipts are based on December sales.

Food and Beverage
Occupation Tax Committee

Summary of All Years

ACCOUNT DESCRIPTION/PROJECT NAME	Restricted Activity	Unrestricted Activity	Comments
BEGINNING CASH	\$1,244,202.19	\$0.00	
REVENUE			
FOOD & BEV OCCUPATION TAX	\$0.00	\$18,133,697.44	
OTHER REVENUE	\$0.00	\$1,180,947.40	
OTHER BOND PROCEEDS	\$0.00	\$5,000,000.00	
	\$0.00	\$24,314,644.84	
EXPENSES			
STOLLEY CONCESSION BUILDING REMODEL	\$0.00	\$59,316.28	
VETS BAITING CAGES	\$0.00	\$16,982.54	
CEMETERY ROAD TO SPACES	\$0.00	\$0.00	
CEMETERY COLUMBARIUM	\$0.00	\$0.00	
HPSF BAFFLES	\$0.00	\$993,494.50	
VETS PICKLEBALL COURTS	\$0.00	\$409,347.88	
VETS FIELD-RESTROOM AND CONC BUILDING	\$287,942.99	\$5,831.42	
PLAYGROUND EQUIPMENT	\$0.00	\$73,747.51	
SUCKS LAKE RETAINING WALL (2017)	\$0.00	\$142,094.00	
STERLING ESTATES PARK EQUIPMENT	\$0.00	\$81,342.32	
HPSF LAND IMPROVEMENTS (2017)	\$0.00	\$9,997.00	
VETS BALLFIELD	\$0.00	\$6,455,372.74	
PICKLEBALL COURTS	\$0.00	\$28,162.62	
BIKE/PED PROJECT	\$0.00	\$8,091.70	
VETERANS TRAIL CONNECTION	\$0.00	\$1,384.62	
PICNIC SHELTER REPLACEMENTS	\$0.00	\$50,887.55	
FIELDHOUSE INDOOR PLAYGROUND	\$0.00	\$216,296.69	
ASHLEY PARK IRRIGATION SYSTEM	\$0.00	\$104,889.48	
LEONS CLUB PARK COURT NETTING	\$0.00	\$11,710.00	
STOLLEY PARK SPLASH PAD	\$0.00	\$286,753.27	
BIKE TRAIL DEVELOPMENT	\$0.00	\$92,215.72	
STOLLEY PLAYGROUND	\$0.00	\$134,716.25	
ISLAND OASIS MASTER PLAN	\$0.00	\$49,200.00	
RYDER PARK BACKSTOP REPLACEMENT	\$0.00	\$71,027.00	
GEORGE PARK RESTROOM UPDATE	\$0.00	\$500.00	
RYDER PARK RESTROOM UPDATE	\$0.00	\$500.00	
RYDER PARK LEGION FIELD BLEACHERS	\$0.00	\$24,250.00	
FIELDHOUSE TURE	\$0.00	\$239,003.00	
LOAN PRINCIPAL/EXPENSE	\$0.00	\$2,583,624.19	
ECONOMIC DEVELOPMENT	\$0.00	\$574,997.60	
OTHER EXPENDITURES	\$786,114.20	\$2,578,801.80	State Fair Payments
INTEREST EXPENSE	\$0.00	\$991.10	CC Fees for payments
HUSKER HARVEST DAYS PAYMENT TO CRA	\$0.00	\$275.00	
GROW GRAND ISLAND DONATIONS	\$0.00	\$1,154,090.68	
UNASSIGNED CAPITAL PROJECTS	\$170,145.00	\$2,677,700.99	
CONTRACT SERVICES	\$0.00	\$861,806.25	
	\$1,244,202.19	\$12,500.00	Attorney fees for loan
	\$0.00	\$20,111,503.70	
	\$0.00	\$4,203,141.14	

Food and Beverage
Occupation Tax Committee
Activity Oct. 1, 2022-Aug. 31, 2023

ACCOUNT DESCRIPTION/PROJECT NAME	Unrestricted Activity	Comments
BEGINNING CASH	\$4,238,709.28	
REVENUE		
FOOD & BEV OCCUPATION TAX	\$2,958,264.20	
OTHER REVENUE	\$650,084.00	Northwestern Energy for State Fair, CCC/Ryder Park
Subtotal Revenues	\$3,608,348.20	\$585,584
EXPENSES		
PICNIC SHELTER REPLACEMENTS	\$26,650.95	
FIELDHOUSE INDOOR PLAYGROUND	\$4,722.95	
STOLLEY PARK SPLASH PAD	\$134,756.27	
STOLLEY PLAYGROUND	\$134,716.25	
RYDER PARK BACKSTOP REPLACEMENT	\$28,772.00	
FIELDHOUSE TURF	\$239,003.00	
GEORGE PARK RESTROOM UPDATE	\$500.00	
RYDER PARK RESTROOM UPDATE	\$500.00	
RYDER PARK LEGION FIELD BLEACHERS	\$24,250.00	
LOAN PRINCIPAL/EXPENSE	\$498,869.35	
LOAN INTEREST EXPENSE	\$75,296.39	
ECONOMIC DEVELOPMENT	\$552,661.00	State Fair Payments
OTHER EXPENDITURES	\$38.97	
HUSKER HARVEST DAYS PAYMENT TO CRA	\$200,000.00	
GROW GRAND ISLAND DONATIONS	\$881,082.45	
UNASSIGNED CAPITAL PROJECTS	\$842,096.76	911 Additional Land Purchase, Ryder Park \$585,584
Subtotal Expenses	\$3,643,916.34	
ENDING CASH	\$4,203,141.14	