

City of Grand Island

2011-2012

**Annual Budget
and Program of Municipal
Services**

Agency Funds

AGENCY FUND SUMMARY

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Forecast</u>	<u>2012 Budget</u>
Beginning Cash Balance	173,546	181,705	139,367	139,367	123,994
Revenue	981,419	1,040,169	1,180,861	1,124,552	1,122,647
Transfers In	-	-	-	-	-
Total Resources Available	<u>1,154,965</u>	<u>1,221,874</u>	<u>1,320,228</u>	<u>1,263,919</u>	<u>1,246,641</u>
Expenditures	973,260	1,082,507	1,181,261	1,124,925	1,122,947
Transfers Out		-	-	15,000	-
Total Requirements	<u>973,260</u>	<u>1,082,507</u>	<u>1,181,261</u>	<u>1,139,925</u>	<u>1,122,947</u>
Ending Cash Balance	<u>181,705</u>	<u>139,367</u>	<u>138,967</u>	<u>123,994</u>	<u>123,694</u>

AGENCY FUND TRANSFERS

<u>Operating Transfers Out</u>		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2011</u>	<u>2012</u>
<u>From</u>	<u>To</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
Cafeteria Plan Fund - 715	General Fund - 100	-	-	-	15,000	-
Total		-	-	-	15,000	-

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

Description

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

Budget Narrative

The budget provides for the reimbursement of employees for medical and childcare expenses. The budget reflects the potential amount that employees may elect to have withheld from their paychecks. The revenue correlates very closely with the eligible expenses that are reimbursed.

CAFETERIA PLAN

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Budget</u>	<u>2011</u> <u>Forecast</u>	<u>2012</u> <u>Budget</u>
Beginning Cash Balance	31,213	55,929	20,000	20,000	5,000
Revenue	454,483	492,896	450,000	450,000	450,000
Transfers In	-	-	-	-	-
Total Resources Available	<u>485,697</u>	<u>548,825</u>	<u>470,000</u>	<u>470,000</u>	<u>455,000</u>
Expenditures	429,767	528,825	450,000	450,000	450,000
Transfers Out	-	-	-	15,000	-
Total Requirements	<u>429,767</u>	<u>528,825</u>	<u>450,000</u>	<u>465,000</u>	<u>450,000</u>
Ending Cash Balance	<u>55,929</u>	<u>20,000</u>	<u>20,000</u>	<u>5,000</u>	<u>5,000</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2012

	2009 ACTUAL	2010 ACTUAL	2011 ORIGINAL BUDGET	2011 FORECAST	2012 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

71551401 74926 EMPLOYEE WITHHOLDING	454,483.22	492,895.90	450,000.00	450,000.00	450,000.00
TOTAL CAFETERIA PLAN	454,483.22	492,895.90	450,000.00	450,000.00	450,000.00
TOTAL REVENUES CAFETERIA PLAN	454,483.22	492,895.90	450,000.00	450,000.00	450,000.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2012

	2009 ACTUAL	2010 ACTUAL	2011 ORIGINAL BUDGET	2011 FORECAST	2012 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

PERSONNEL SERVICES					

71551401 85926 EMPLOYEE REIMBURSEMENT	429,767.48	528,825.09	450,000.00	450,000.00	450,000.00
TOTAL PERSONNEL SERVICES	429,767.48	528,825.09	450,000.00	450,000.00	450,000.00
TOTAL CAFETERIA PLAN	429,767.48	528,825.09	450,000.00	450,000.00	450,000.00
TOTAL EXPENSES	429,767.48	528,825.09	450,000.00	450,000.00	450,000.00
CAFETERIA PLAN					

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

Description

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

The lodging occupation tax was passed in May, 2000 with an effective date of July 1, 2000. This fund acts as an agent for collecting the tax and remitting the receipts to Fonner Park.

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

Budget Narrative

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

OTHER AGENCIES

School Fees, Hotel Occupation Taxes, Tri City Task Force

	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Budget</u>	<u>2011</u> <u>Forecast</u>	<u>2012</u> <u>Budget</u>
Beginning Cash Balance	142,332	124,856	119,267	119,267	118,867
Revenue	331,828	350,043	481,100	481,100	481,100
Transfers In	-	-	-	-	-
Total Resources Available	<u>474,160</u>	<u>474,899</u>	<u>600,367</u>	<u>600,367</u>	<u>599,967</u>
Expenditures	349,304	355,632	481,500	481,500	481,500
Transfers Out	-	-	-	-	-
Total Requirements	<u>349,304</u>	<u>355,632</u>	<u>481,500</u>	<u>481,500</u>	<u>481,500</u>
Ending Cash Balance	<u>124,856</u>	<u>119,267</u>	<u>118,867</u>	<u>118,867</u>	<u>118,467</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2012

	2009 ACTUAL	2010 ACTUAL	2011 ORIGINAL BUDGET	2011 FORECAST	2012 BUDGET
OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

72551426 74373 PARKING TICKETS-SCHOOL	5,570.00	4,840.00	5,000.00	5,000.00	5,000.00
72551426 74374 TOBACCO LICENSES-SCHOOL	1,430.00	1,310.00	1,500.00	1,500.00	1,500.00
72551426 74375 LIQUOR LICENSE-SCHOOL	24,975.00	25,937.50	25,000.00	25,000.00	25,000.00
TOTAL SCHOOL FEES	31,975.00	32,087.50	31,500.00	31,500.00	31,500.00
HOTEL OCCUPATION TAXES					

72551428 74036 HOTEL OCCUPATION TAX	239,595.88	267,143.54	350,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	239,595.88	267,143.54	350,000.00	350,000.00	350,000.00
TRI CITY TASK FORCE					

72551429 74787 INTEREST & DIVIDEND REVENUE	72.91	44.24	100.00	100.00	100.00
72551429 74795 OTHER REVENUE	60,183.95	50,768.10	99,500.00	99,500.00	99,500.00
TOTAL TRI CITY TASK FORCE	60,256.86	50,812.34	99,600.00	99,600.00	99,600.00
TOTAL REVENUES	331,827.74	350,043.38	481,100.00	481,100.00	481,100.00
OTHER AGENCIES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2012

	2009 ACTUAL	2010 ACTUAL	2011 ORIGINAL BUDGET	2011 FORECAST	2012 BUDGET
OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

OPERATING EXPENSES					

72551426 85456 PARKING TICKETS - SCHOOL	6,365.00	4,705.00	5,000.00	5,000.00	5,000.00
72551426 85457 TOBACCO LICENSES - SCHOOL	1,535.00	1,325.00	1,500.00	1,500.00	1,500.00
72551426 85458 LIQOUR LICENSE - SCHOOL	25,900.00	25,675.00	25,000.00	25,000.00	25,000.00
TOTAL OPERATING EXPENSES	33,800.00	31,705.00	31,500.00	31,500.00	31,500.00
TOTAL SCHOOL FEES	33,800.00	31,705.00	31,500.00	31,500.00	31,500.00
HOTEL OCCUPATION TAXES					

OPERATING EXPENSES					

72551428 85486 HOTEL OCCUPATION TAXES PAID	243,066.42	257,471.03	350,000.00	350,000.00	350,000.00
TOTAL OPERATING EXPENSES	243,066.42	257,471.03	350,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	243,066.42	257,471.03	350,000.00	350,000.00	350,000.00
TRI CITY TASK FORCE					

OPERATING EXPENSES					

72551429 85590 DRUG SUPPLIES	72,437.48	66,456.46	100,000.00	100,000.00	100,000.00
TOTAL OPERATING EXPENSES	72,437.48	66,456.46	100,000.00	100,000.00	100,000.00
TOTAL TRI CITY TASK FORCE	72,437.48	66,456.46	100,000.00	100,000.00	100,000.00
TOTAL EXPENSES	349,303.90	355,632.49	481,500.00	481,500.00	481,500.00
OTHER AGENCIES					

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

Description

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

Budget Narrative

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

BUSINESS IMPROVEMENT DISTRICT ASSESSMENTS

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Forecast</u>	<u>2012 Budget</u>
Beginning Cash Balance	-	920	100	100	127
Revenue	195,108	197,230	249,761	193,452	191,547
Transfers In	-	-	-	-	-
Total Resources Available	<u>195,108</u>	<u>198,150</u>	<u>249,861</u>	<u>193,552</u>	<u>191,674</u>
Expenditures	194,188	198,050	249,761	193,425	191,447
Transfers Out	-	-	-	-	-
Total Requirements	<u>194,188</u>	<u>198,050</u>	<u>249,761</u>	<u>193,425</u>	<u>191,447</u>
Ending Cash Balance	<u>920</u>	<u>100</u>	<u>100</u>	<u>127</u>	<u>227</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2012

	2009 ACTUAL	2010 ACTUAL	2011 ORIGINAL BUDGET	2011 FORECAST	2012 BUDGET

BID ASSESSMENTS					

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

72611201 74140 BUSINESS DISTRICT #7 REVENU	43,268.46	44,291.74	48,325.00	48,325.00	58,882.00
72611201 74787 INTEREST & DIVIDEND REVENUE	139.66	109.27	100.00	100.00	100.00
TOTAL BUSINESS IMPROVEMENT DIST #7	43,408.12	44,401.01	48,425.00	48,425.00	58,982.00
BUSINESS IMPROVEMENT DIST #4					

72611301 74140 BUSINESS DISTRICT #4 REVENU	24,748.75	26,233.69	27,962.00	27,966.00	27,962.00
72611301 74787 INTEREST & DIVIDEND REVENUE	18.52	.00	15.00	25.00	15.00
TOTAL BUSINESS IMPROVEMENT DIST #4	24,767.27	26,233.69	27,977.00	27,991.00	27,977.00
BUSINESS IMPROVEMENT DIST #8					

72611401 74140 BUSINESS DISTRICT #8 REVENU	84,220.31	88,336.93	90,000.00	85,460.00	90,000.00
72611401 74787 INTEREST & DIVIDEND REVENUE	265.44	256.97	200.00	200.00	200.00
72611401 74795 OTHER REVENUE	.00	.00	49,911.00	.00	.00
TOTAL BUSINESS IMPROVEMENT DIST #8	84,485.75	88,593.90	140,111.00	85,660.00	90,200.00
BUSINESS IMPROVEMENT DIST #6					

72611501 74140 BUSINESS DISTRICT #6 REVENU	42,070.55	37,903.05	33,148.00	31,276.00	14,288.00
72611501 74787 INTEREST & DIVIDEND REVENUE	376.58	97.87	100.00	100.00	100.00
TOTAL BUSINESS IMPROVEMENT DIST #6	42,447.13	38,000.92	33,248.00	31,376.00	14,388.00
TOTAL REVENUES	195,108.27	197,229.52	249,761.00	193,452.00	191,547.00
BID ASSESSMENTS					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2012

	2009 ACTUAL	2010 ACTUAL	2011 ORIGINAL BUDGET	2011 FORECAST	2012 BUDGET

BID ASSESSMENTS					

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

OPERATING EXPENSES					

72611201 85490 OTHER EXPENDITURES	42,862.06	44,672.12	48,425.00	48,425.00	58,982.00
TOTAL OPERATING EXPENSES	42,862.06	44,672.12	48,425.00	48,425.00	58,982.00
TOTAL BUSINESS IMPROVEMENT DIST #7	42,862.06	44,672.12	48,425.00	48,425.00	58,982.00
BUSINESS IMPROVEMENT DIST #4					

OPERATING EXPENSES					

72611301 85490 OTHER EXPENDITURES	24,767.27	26,233.69	27,977.00	27,991.00	27,977.00
TOTAL OPERATING EXPENSES	24,767.27	26,233.69	27,977.00	27,991.00	27,977.00
TOTAL BUSINESS IMPROVEMENT DIST #4	24,767.27	26,233.69	27,977.00	27,991.00	27,977.00
BUSINESS IMPROVEMENT DIST #8					

OPERATING EXPENSES					

72611401 85490 OTHER EXPENDITURES	84,111.73	89,142.87	140,111.00	85,660.00	90,200.00
TOTAL OPERATING EXPENSES	84,111.73	89,142.87	140,111.00	85,660.00	90,200.00
TOTAL BUSINESS IMPROVEMENT DIST #8	84,111.73	89,142.87	140,111.00	85,660.00	90,200.00
BUSINESS IMPROVEMENT DIST #6					

OPERATING EXPENSES					

72611501 85490 OTHER EXPENDITURES	42,447.13	38,000.92	33,248.00	31,349.00	14,288.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2012

	2009 ACTUAL	2010 ACTUAL	2011 ORIGINAL BUDGET	2011 FORECAST	2012 BUDGET
BID ASSESSMENTS					

TOTAL OPERATING EXPENSES	42,447.13	38,000.92	33,248.00	31,349.00	14,288.00
TOTAL BUSINESS IMPROVEMENT DIST #6	42,447.13	38,000.92	33,248.00	31,349.00	14,288.00
TOTAL EXPENSES	194,188.19	198,049.60	249,761.00	193,425.00	191,447.00
BID ASSESSMENTS					