

City of Grand Island

2012-2013

Annual Budget and Program of Municipal Services

Agency Funds

AGENCY FUND SUMMARY

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Forecast</u>	<u>2013 Budget</u>
Beginning Cash Balance	181,705	139,367	123,994	169,012	168,712
Revenue	1,040,169	1,098,652	1,122,647	1,166,691	1,200,955
Transfers In	-	-	-	-	-
Total Resources Available	<u>1,221,874</u>	<u>1,238,019</u>	<u>1,246,641</u>	<u>1,335,703</u>	<u>1,369,667</u>
Expenditures	1,082,507	1,054,007	1,122,947	1,166,991	1,201,355
Transfers Out		15,000	-	-	-
Total Requirements	<u>1,082,507</u>	<u>1,069,007</u>	<u>1,122,947</u>	<u>1,166,991</u>	<u>1,201,355</u>
Ending Cash Balance	<u>139,367</u>	<u>169,012</u>	<u>123,694</u>	<u>168,712</u>	<u>168,312</u>

AGENCY FUND TRANSFERS

<u>Operating Transfers Out</u>		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2012</u>	<u>2013</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 Section 125 Cafeteria Plan	Supervisor 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	55,929	20,000	5,000	5,000	5,000
Revenue	492,896	497,889	450,000	484,000	500,000
Transfers In	-	-	-	-	-
Total Resources Available	<u>548,825</u>	<u>517,889</u>	<u>455,000</u>	<u>489,000</u>	<u>505,000</u>
Expenditures	528,825	497,889	450,000	484,000	500,000
Transfers Out	-	15,000	-	-	-
Total Requirements	<u>528,825</u>	<u>512,889</u>	<u>450,000</u>	<u>484,000</u>	<u>500,000</u>
Ending Cash Balance	<u>20,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

CITY OF GRAND ISLAND
 REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2013

	2010 ACTUAL	2011 ACTUAL	2012 ORIGINAL BUDGET	2012 FORECAST	2013 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

71551401 74926 EMPLOYEE WITHHOLDING	492,895.90	497,889.41	450,000.00	484,000.00	500,000.00
TOTAL CAFETERIA PLAN	492,895.90	497,889.41	450,000.00	484,000.00	500,000.00
TOTAL REVENUES CAFETERIA PLAN	492,895.90	497,889.41	450,000.00	484,000.00	500,000.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2013

	2010 ACTUAL	2011 ACTUAL	2012 ORIGINAL BUDGET	2012 FORECAST	2013 BUDGET
CAFETERIA PLAN					

CAFETERIA PLAN					

CAFETERIA PLAN					

PERSONNEL SERVICES					

71551401 85926 EMPLOYEE REIMBURSEMENT	528,825.09	497,889.41	450,000.00	484,000.00	500,000.00
TOTAL PERSONNEL SERVICES	528,825.09	497,889.41	450,000.00	484,000.00	500,000.00
TOTAL CAFETERIA PLAN	528,825.09	497,889.41	450,000.00	484,000.00	500,000.00
TOTAL EXPENSES CAFETERIA PLAN	528,825.09	497,889.41	450,000.00	484,000.00	500,000.00

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 2% 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 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, Hotel Occupation Taxes, Tri City Task Force

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Forecast</u>	<u>2012 Budget</u>
Beginning Cash Balance	124,856	119,267	118,867	160,149	159,749
Revenue	350,043	406,170	481,100	485,138	496,100
Transfers In	-	-	-	-	-
Total Resources Available	<u>474,899</u>	<u>525,436</u>	<u>599,967</u>	<u>645,287</u>	<u>655,849</u>
Expenditures	355,632	365,287	481,500	485,538	496,500
Transfers Out	-	-	-	-	-
Total Requirements	<u>355,632</u>	<u>365,287</u>	<u>481,500</u>	<u>485,538</u>	<u>496,500</u>
Ending Cash Balance	<u>119,267</u>	<u>160,149</u>	<u>118,467</u>	<u>159,749</u>	<u>159,349</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2013

	2010 ACTUAL	2011 ACTUAL	2012 ORIGINAL BUDGET	2012 FORECAST	2013 BUDGET
OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

72551426 74373 PARKING TICKETS-SCHOOL	4,840.00	3,760.00	5,000.00	5,000.00	5,000.00
72551426 74374 TOBACCO LICENSES-SCHOOL	1,310.00	1,340.00	1,500.00	1,500.00	1,500.00
72551426 74375 LIQUOR LICENSE-SCHOOL	25,937.50	27,647.50	25,000.00	29,038.00	40,000.00
TOTAL SCHOOL FEES	32,087.50	32,747.50	31,500.00	35,538.00	46,500.00
HOTEL OCCUPATION TAXES					

72551428 74036 HOTEL OCCUPATION TAX	267,143.54	306,156.90	350,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	267,143.54	306,156.90	350,000.00	350,000.00	350,000.00
TRI CITY TASK FORCE					

72551429 74787 INTEREST & DIVIDEND REVENUE	44.24	47.51	100.00	100.00	100.00
72551429 74795 OTHER REVENUE	50,768.10	67,217.68	99,500.00	99,500.00	99,500.00
TOTAL TRI CITY TASK FORCE	50,812.34	67,265.19	99,600.00	99,600.00	99,600.00
TOTAL REVENUES	350,043.38	406,169.59	481,100.00	485,138.00	496,100.00
OTHER AGENCIES					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2013

	2010 ACTUAL	2011 ACTUAL	2012 ORIGINAL BUDGET	2012 FORECAST	2013 BUDGET
OTHER AGENCIES					

OTHER AGENCIES					

SCHOOL FEES					

OPERATING EXPENSES					

72551426 85456 PARKING TICKETS - SCHOOL	4,705.00	3,905.00	5,000.00	5,000.00	5,000.00
72551426 85457 TOBACCO LICENSES - SCHOOL	1,325.00	1,325.00	1,500.00	1,500.00	1,500.00
72551426 85458 LIQOUR LICENSE - SCHOOL	25,675.00	27,722.50	25,000.00	29,038.00	40,000.00
TOTAL OPERATING EXPENSES	31,705.00	32,952.50	31,500.00	35,538.00	46,500.00
TOTAL SCHOOL FEES	31,705.00	32,952.50	31,500.00	35,538.00	46,500.00
HOTEL OCCUPATION TAXES					

OPERATING EXPENSES					

72551428 85486 HOTEL OCCUPATION TAXES PAID	257,471.03	304,609.47	350,000.00	350,000.00	350,000.00
TOTAL OPERATING EXPENSES	257,471.03	304,609.47	350,000.00	350,000.00	350,000.00
TOTAL HOTEL OCCUPATION TAXES	257,471.03	304,609.47	350,000.00	350,000.00	350,000.00
TRI CITY TASK FORCE					

OPERATING EXPENSES					

72551429 85590 DRUG SUPPLIES	66,456.46	27,725.36	100,000.00	100,000.00	100,000.00
TOTAL OPERATING EXPENSES	66,456.46	27,725.36	100,000.00	100,000.00	100,000.00
TOTAL TRI CITY TASK FORCE	66,456.46	27,725.36	100,000.00	100,000.00	100,000.00
TOTAL EXPENSES	355,632.49	365,287.33	481,500.00	485,538.00	496,500.00
OTHER AGENCIES					

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 four Districts are accounted for by the City's Finance Department as an outside agency for a nominal fee.

Budget Narrative

BID #4 is set to expire 9/30/12 and will be created for one year in order to be combined with BID#7 at the end of its five year term on 9/30/13. Both districts are located on South Locust street. Both BID #6 located on Hwy 30/second street and BID#8 which represents the Downtown will end their five year terms on 9/30/13. Three of the BID's assess individual property based upon front footage while BID#8 assesses property based upon the individual property value divided by the total district assessed property value. Owner-Occupied residential property is assessed at 70% of the assessed valuation.

BUSINESS IMPROVEMENT DISTRICT ASSESSMENTS

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Forecast</u>	<u>2013 Budget</u>
Beginning Cash Balance	920	100	127	3,862	3,962
Revenue	197,230	194,593	191,547	197,553	204,855
Transfers In	-	-	-	-	-
Total Resources Available	<u>198,150</u>	<u>194,693</u>	<u>191,674</u>	<u>201,415</u>	<u>208,817</u>
Expenditures	198,050	190,830	191,447	197,453	204,855
Transfers Out	-	-	-	-	-
Total Requirements	<u>198,050</u>	<u>190,830</u>	<u>191,447</u>	<u>197,453</u>	<u>204,855</u>
Ending Cash Balance	<u>100</u>	<u>3,862</u>	<u>227</u>	<u>3,962</u>	<u>3,962</u>

CITY OF GRAND ISLAND
REVENUES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2013

	2010 ACTUAL	2011 ACTUAL	2012 ORIGINAL BUDGET	2012 FORECAST	2013 BUDGET

BID ASSESSMENTS					

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

72611201 74140 BUSINESS DISTRICT #7 REVENU	44,291.74	47,783.33	58,882.00	58,882.00	47,892.00
72611201 74787 INTEREST & DIVIDEND REVENUE	109.27	446.69	100.00	100.00	100.00
TOTAL BUSINESS IMPROVEMENT DIST #7	44,401.01	48,230.02	58,982.00	58,982.00	47,992.00
BUSINESS IMPROVEMENT DIST #4					

72611301 74140 BUSINESS DISTRICT #4 REVENU	26,233.69	27,966.14	27,962.00	27,962.00	34,450.00
72611301 74787 INTEREST & DIVIDEND REVENUE	.00	25.19	15.00	15.00	15.00
TOTAL BUSINESS IMPROVEMENT DIST #4	26,233.69	27,991.33	27,977.00	27,977.00	34,465.00
BUSINESS IMPROVEMENT DIST #8					

72611401 74140 BUSINESS DISTRICT #8 REVENU	88,336.93	86,543.03	90,000.00	90,000.00	90,000.00
72611401 74787 INTEREST & DIVIDEND REVENUE	256.97	258.31	200.00	200.00	200.00
TOTAL BUSINESS IMPROVEMENT DIST #8	88,593.90	86,801.34	90,200.00	90,200.00	90,200.00
BUSINESS IMPROVEMENT DIST #6					

72611501 74140 BUSINESS DISTRICT #6 REVENU	37,903.05	31,444.02	14,288.00	20,294.00	32,148.00
72611501 74787 INTEREST & DIVIDEND REVENUE	97.87	126.07	100.00	100.00	50.00
TOTAL BUSINESS IMPROVEMENT DIST #6	38,000.92	31,570.09	14,388.00	20,394.00	32,198.00
TOTAL REVENUES	197,229.52	194,592.78	191,547.00	197,553.00	204,855.00
BID ASSESSMENTS					

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2013

	2010 ACTUAL	2011 ACTUAL	2012 ORIGINAL BUDGET	2012 FORECAST	2013 BUDGET
BID ASSESSMENTS					

BID ASSESSMENTS					

BUSINESS IMPROVEMENT DIST #7					

OPERATING EXPENSES					

72611201 85490 OTHER EXPENDITURES	44,672.12	44,367.53	58,982.00	58,982.00	47,992.00
TOTAL OPERATING EXPENSES	44,672.12	44,367.53	58,982.00	58,982.00	47,992.00
TOTAL BUSINESS IMPROVEMENT DIST #7	44,672.12	44,367.53	58,982.00	58,982.00	47,992.00
BUSINESS IMPROVEMENT DIST #4					

OPERATING EXPENSES					

72611301 85490 OTHER EXPENDITURES	26,233.69	27,991.33	27,977.00	27,977.00	34,465.00
TOTAL OPERATING EXPENSES	26,233.69	27,991.33	27,977.00	27,977.00	34,465.00
TOTAL BUSINESS IMPROVEMENT DIST #4	26,233.69	27,991.33	27,977.00	27,977.00	34,465.00
BUSINESS IMPROVEMENT DIST #8					

OPERATING EXPENSES					

72611401 85490 OTHER EXPENDITURES	89,142.87	86,901.34	90,200.00	90,200.00	90,200.00
TOTAL OPERATING EXPENSES	89,142.87	86,901.34	90,200.00	90,200.00	90,200.00
TOTAL BUSINESS IMPROVEMENT DIST #8	89,142.87	86,901.34	90,200.00	90,200.00	90,200.00
BUSINESS IMPROVEMENT DIST #6					

OPERATING EXPENSES					

72611501 85490 OTHER EXPENDITURES	38,000.92	31,570.09	14,288.00	20,294.00	32,198.00

CITY OF GRAND ISLAND
EXPENSES FOR BUDGET YEAR ENDING SEPTEMBER 30, 2013

	2010 ACTUAL	2011 ACTUAL	2012 ORIGINAL BUDGET	2012 FORECAST	2013 BUDGET

BID ASSESSMENTS					
TOTAL OPERATING EXPENSES	38,000.92	31,570.09	14,288.00	20,294.00	32,198.00
TOTAL BUSINESS IMPROVEMENT DIST #6	38,000.92	31,570.09	14,288.00	20,294.00	32,198.00
TOTAL EXPENSES	198,049.60	190,830.29	191,447.00	197,453.00	204,855.00
BID ASSESSMENTS					