



City of Grand Island

Tuesday, August 20, 2013

Special Meeting - Updated

Item -4

General Fund 2013-2014 Budget Discussion continued

Staff Contact: Jaye Monter

2013-2014
Budget Foundation
City of Grand Island

GENERAL FUND DISCUSSIONS
CONTINUED

General Fund Cash Balance

	Forecast 9/30/2013	Budget 9/30/2014
Beginning Cash		
Balance 9/30/12	8,463,182	10,157,318
Revenue	39,136,946	40,670,170
Appropriations	(35,482,572)	(40,406,859)
Capital	(1,260,238)	(1,337,987)
Transfer 400 Capital	(700,000)	(700,000)
Ending Cash Balance	10,157,318	8,382,642
Cash Balance Change	1,694,136	(1,774,676)

2014 Budget – Revenues

	2013	2014
	Forecast	Budget
Revenue as of 8/6/13	39,136,946	40,670,170
Decreased Revenue Forecast	(8,723)	(1,048)
Pension Transfers In - related to Council decision 8/15/15		483,000
Funding from FTE Vacancies		300,000
True-up of Employee Health Premiums		(37,391)
Insurance Proceeds - Police Vehicle		20,000
Adjusted Revenue	<u>\$ 39,128,223</u>	<u>\$ 41,434,731</u>

2014 Budget – Appropriations

	2013	2014
	Forecast	Budget
Appropriations as of 8/6/13	35,482,572	40,406,859
Increased Funding for Problem Resolution Team		25,000
True-up of Salary Adjustments		(101,574)
Adjusted Appropriations	<u>\$ 35,482,572</u>	<u>\$ 40,330,285</u>

2014 Budget – Capital

	2013	2014
	Forecast	Budget
Transfers as of 8/6/13	700,000	700,000
One Time Cash Increase transferred to 400 Fund future infrastructure needs		905,000
	<u>\$ 700,000</u>	<u>\$ 1,605,000</u>

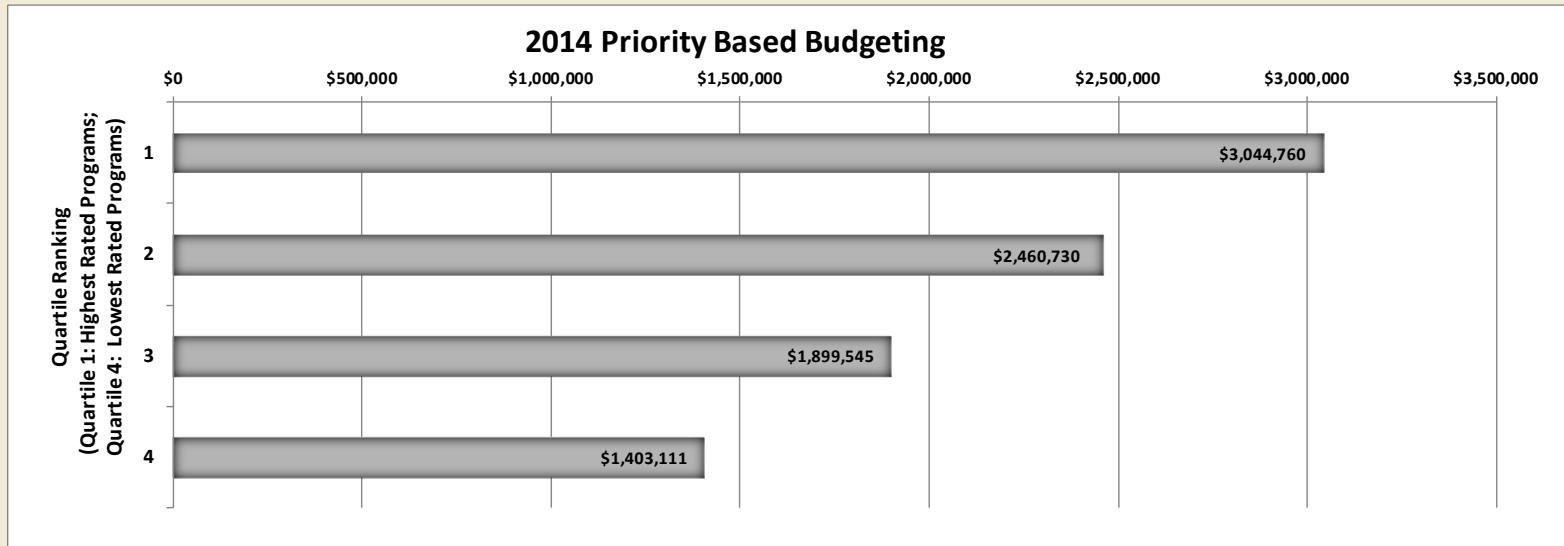
2014 Budget – Transfers to 400 Fund

	2013 Forecast	2014 Budget
Transfers as of 8/6/13	700,000	700,000
One Time Cash Increase transferred to 400 Fund future infrastructure needs		905,000
	<u>\$ 700,000</u>	<u>\$ 1,605,000</u>

2014 Budget Summary

	2013	2014
	Forecast	Budget
Beginning Cash Balance	8,463,182	10,082,594
Revenue	39,128,223	41,434,731
Appropriations	(35,482,573)	(40,330,285)
Capital	(1,326,238)	(1,357,987)
Transfers to 400 Fund (Capital)	(700,000)	(1,605,000)
Ending Cash Balance	10,082,594	8,224,053

Increased Appropriations



Quartile Ranking	2012 Budget	2013 Budget	Increase (Reduce) %	Impact	2014 Target Budget
Qrt 1	\$2,846,408	\$2,899,772	5.00%	\$144,988	\$3,044,760
Qrt 2	\$2,164,507	\$2,360,413	4.25%	\$100,317	\$2,460,730
Qrt 3	\$1,743,734	\$1,839,753	3.25%	\$59,792	\$1,899,545
Qrt 4	\$1,306,824	\$1,368,888	2.50%	\$34,223	\$1,403,111
TOTALS	\$8,061,473	\$8,468,826	4.00%	\$339,320	\$8,808,146

Program Prioritization Operating Budget

	2013 Budget	Increase	2014 Target	2014 Budget	Over (Under) Target
Administration	68,160	11,387	79,547	70,172	(9,375)
Economic Development	375,000	-	375,000	420,000	45,000
Mayor	7,972	399	8,371	8,371	-
Council	11,982	599	12,581	12,581	-
Clerk	24,592	774	25,366	25,366	-
Finance	294,052	13,303	307,355	307,302	(53)
Legal	43,504	1,637	45,141	45,087	(54)
City Hall	191,058	4,776	195,834	195,834	-
Human Resources	86,968	3,946	90,914	112,914	22,000

Reasons Over(Under) Target

Admin-\$11,387 included benefit of State Lottery Match 2.5% increase

Economic Development-\$45,000 budgeted Increase

Human Resources-\$22,000 increase due to-6 new salary surveys needed for 2014 contract negotiations

Program Prioritization Operating Budget

	2013 Budget	Increase	2014 Target	2014 Budget	Over (Under) Target
Building	61,127	3,030	64,157	89,157	25,000
Fire	645,062	28,062	673,124	673,123	(1)
Police	1,611,449	61,268	1,672,717	1,690,717	18,000
Emergency Management	91,791	4,300	96,091	78,785	(17,306)
Engineering	92,149	3,755	95,904	95,904	-
Streets	3,270,718	146,103	3,416,821	3,520,841	104,020
Planning	20,155	915	21,070	21,070	-
Library	549,563	17,287	566,850	566,850	-

Reasons Over(Under) Target

Building-\$25,000 increase to PRT Budget

Police-Budgeted increase related to pending contract negotiations with Central NE Humane Society

Emergency Mgmt-Offset to Increase in Personnel Costs to General Fund

Streets-Chip Seal Contract Resolution 2013-61 complete after 9/30/13

Program Prioritization Operating Budget

	2013 Budget	Increase	2014 Target	2014 Budget	Over (Under) Target
Park Administration	14,538	472	15,010	16,338	1,328
Park Operations	336,015	11,453	347,468	387,806	40,338
Greenhouse	14,382	360	14,742	14,742	-
Cemetery	57,579	1,439	59,018	61,529	2,511
Recreation	349,516	14,304	363,820	365,654	1,834
Heartland Public Shoot Park	202,702	8,204	210,906	211,106	200
Public Information	48,792	1,549	50,341	50,341	-
General Fund Subtotal	8,468,826	339,322	8,808,148	9,041,590	233,442

Reason Over(Under) Target

Parks Departments-Increase in Budgeted Revenues in excess of 2.5% projected revenue growth

Program Prioritization Payroll Budget

	2013	2014	Authorized
	Budget	Budget	Increase
Combined Administration	2,932,579	3,129,229	196,650
Building	866,624	923,241	56,617
Fire	5,970,066	6,386,222	416,156
Police	7,363,489	8,723,086	1,359,597
Emergency Management	1,000,597	1,122,677	122,080
Public Works	2,623,876	2,991,889	368,013
Planning	228,116	251,137	23,021
Library	1,124,599	1,205,505	80,906
Parks & Recreation	2,308,160	2,436,059	127,899
General Fund	24,418,106	27,169,045	2,750,939

Projected Growth

	2013 Forecast	2014 Budget	2015	2016	2017
Beginning Cash	8,463,182	10,082,594	8,224,053	6,211,363	2,152,691
Revenue	39,128,223	41,434,731	42,677,773	43,958,106	45,276,849
Personnel Services	23,615,576	27,177,954	29,895,749	32,885,324	34,529,591
Operating Expense	8,881,724	9,539,793	9,825,987	10,120,766	10,424,389
Transfers Out	1,616,616	3,147,538	1,500,000	1,500,000	1,500,000
Dept Equipment	1,326,238	1,357,987	1,398,727	1,440,688	1,483,909
Debt Payments	2,068,657	2,070,000	2,070,000	2,070,000	1,271,000
Total Appropriations	37,508,811	43,293,272	44,690,463	48,016,778	49,208,889
Ending Cash	10,082,594	8,224,053	6,211,363	2,152,691	(1,779,349)

Assumptions: No New Tax Authority
 3% Revenue Growth in all Years
 10% Personnel Services Growth in 2015, 2016, 5% in 2017
 No Additional Employees
 3% Operating Expense Growth in all Years
 3% Department Equipment Growth in all Years
 Debt payments based on actual payment schedule

2013-2014 Budget Meeting Schedule Updated

<u>Tuesday, August 6, 2013 - Study Session</u>		<u>Thursday, August 8, 2013 - Study Session</u>	
General Fund Overview and Capital		Enterprise Funds	
400 Capital Fund		Fee Schedule	
MPO Budget			
<u>Tuesday, August 13, 2013 - Council Meeting</u>		<u>Thursday, August 15, 2013 - Special Meeting</u>	
Health Insurance, Insurance Reserve Fund		Community Redevelopment Authority	
2014 Full-Time Equivalents requests		Fire Reserve	
		General Fund Discussions continued	
<u>Tuesday, August 20, 2013 - Special Meeting</u>		<u>Thursday, August 22, 2013 - No Meeting</u>	
**Receipt of property tax valuation		No meeting necessary-Council to form questions for	
Golf, Cemetery, Recreation		public hearing August 27, 2013.	
Heartland Public Shoot Park			
Humane Society		<u>Monday, August 26, 2013-No Meeting</u>	
Salary Ordinance, FOP Contract		Questions from Council due to Administration	
Health Insurance			
General Fund Budget Discussion continued		<u>Tuesday, August 27, 2013 - Special Meeting</u>	
		Public Hearing 2013-2014 Budget City/CRA	
		Address Questions from Council	
<u>Thursday, August 29, 2013 - Special Meeting</u>		<u>Tuesday, September 10, 2013 - Council Meeting</u>	
Public Hearing 2013-2014 Budget City/CRA continued		Public Hearing 2013-2014 Budget City/CRA continued	
Address Questions from Council continued		Public Hearing Tax Requests	
Approve Lid Limit Increase		Board of Equalization for BIDs	
		Public Hearing Downtown Parking District No. 1	
		Ordinance Approving 2013-2014 City/CRA Budget	