



City of Grand Island

Tuesday, September 8, 2015

Council Session

Item E-2

Public Hearing on Proposed FY 2015-2016 Budgets City of Grand Island and Community Redevelopment Authority (CRA) and City of Grand Island Budget

Council action will take place under Ordinances item F-5.

Staff Contact: William Clingman, Interim Finance Director

Council Agenda Memo

From: William Clingman, Interim Finance Director

Meeting: September 8, 2015

Subject: Consideration of Approving FY2015-2016 Annual Single City Budget, The Annual Appropriations Bill Including Addendum #1

Presenter(s): William Clingman, Interim Finance Director

Background

Public Hearings began on August 11, 2015 to receive public input relative to the proposed FY2015-2016 Annual Single City Budget and Community Redevelopment Authority Budget. Several meetings have been held to review the proposed budget in detail.

Discussion

The ordinance known as “The Annual Appropriations Bill” must be approved 15 days prior to the start of the City of Grand Island new fiscal year, October 1, 2015. The budget documents must be submitted to the State of Nebraska and to Hall County on or before September 20, 2015.

Addendum #1 has been attached which details the appropriation and transfer changes from the proposed budget to the budget now being presented for approval. There is also additional information included about the cash impact of these changes including changes made to revenues for the 2015-2016 fiscal year.

Alternatives

It appears that the Council has the following alternatives concerning the 2015-2016 City Budget. The Council may:

1. Approve the Ordinance for the Annual Single City Budget including Addendum #1.
2. Modify the Budget
3. Take no action

Recommendation

City Administration recommends Council approval of the City Budget as presented.

Sample Motion

Move to approve the Fiscal Year 2015-2016 Ordinance for the Annual Single City Budget including Addendum #1

Fiscal Year 2015-2016 Changes to Proposed Budget

Appropriations & Transfers

Addendum #1 - 9/8/2015

Fund	Department	Change	Appropriation Increase/(Decrease)
General Fund	Various	Changes from FTE Reduction - Police, Streets and Library	(\$245,518.00)
General Fund	Library	Library carryover for equipment - changed 2015 projected to \$0	\$20,000.00
General Fund	Planning	Planning Printer \$10k reduction	(\$10,000.00)
General Fund	Streets	Street Motor grader \$25k reduction	(\$25,000.00)
General Fund	Police	Police Van \$24k reduction, \$16,885 reduction for punch error and increase of \$27k for replacement of damage patrol car	(\$13,885.00)
General Fund	Parks	Rotary Mower \$60k reduction and account correction	\$60,000.00
General Fund	Parks	Rotary Mower \$60k reduction and account correction	(\$120,000.00)
		Change in Appropriations & Transfers	(\$334,403.00)
		Proposed Appropriations & Transfers	\$48,258,592.00
		Amended Appropriations & Transfers	\$47,924,189.00
Permanent Funds	Cemetery Trust	Increased transfer for additional Cemetery design study costs	\$5,000.00
		Change in Appropriations & Transfers	\$5,000.00
		Proposed Appropriations & Transfers	\$15,000.00
		Amended Appropriations & Transfers	\$20,000.00
Special Revenue Funds	Parking District #1	For additional signage	\$20,000.00
Special Revenue Funds	Police Grants	Payroll calculation correction	\$11.00
		Change in Appropriations & Transfers	\$20,011.00
		Proposed Appropriations & Transfers	13,841,201
		Amended Appropriations & Transfers	13,861,212
Debt Service Fund	Debt Service	Decreased \$2.25M for removal of Swift project. Increased \$900k for potential NRD bonding/loan.	(\$1,350,000.00)
		Change in Appropriations & Transfers	(\$1,350,000.00)
		Proposed Appropriations & Transfers	8,072,935
		Amended Appropriations & Transfers	\$6,722,935.00
Capital Projects Fund	Capital Projects	Changed per revised project list and contingency added	(\$1,356,057.00)
		Change in Appropriations & Transfers	(\$1,356,057.00)
		Proposed Appropriations & Transfers	10,726,593
		Amended Appropriations & Transfers	\$9,370,536.00
Enterprise Funds	Golf	Removal of transfer for Irrigation payment	(\$25,000.00)
Enterprise Funds	WW	Wastewater Capital Project Expense Changes	(\$2,863,952.00)
		Change in Appropriations & Transfers	(\$2,888,952.00)
		Proposed Appropriations & Transfers	118,152,787
		Amended Appropriations & Transfers	\$115,263,835.00
Internal Service Fund	Insurance	Transfer to General Fund	\$500,000.00
		Change in Appropriations & Transfers	\$500,000.00
		Proposed Appropriations & Transfers	13,264,935
		Amended Appropriations & Transfers	\$13,764,935.00

2016 Budget Summary of Changes to Proposed Budget Appropriations & Transfers

General Fund	(\$334,403.00)
Permanent Funds	\$5,000.00
Special Revenue Funds	\$20,011.00
Debt Service Fund	(\$1,350,000.00)
Capital Projects Fund	(\$1,356,057.00)
Enterprise Funds	(\$2,888,952.00)
Internal Service Fund	\$500,000.00
Change in Appropriations & Transfers	(\$5,404,401.00)
Proposed Appropriations & Transfers	222,038,652
Amended Appropriations & Transfers	\$216,634,251.00

Summary of 2016 Budget Changes - Cash Impact

General Fund				
Org	Object	Revenue	Expense	Comments
10055001	74005	\$3,482.00		Property Tax
10055001	74805	\$475,000.00		Additional transfer of \$500k from Health Insurance Fund; \$25k reduction for Golf Transfer removal
10022301	74795	\$12,000.00		\$12k increase for insurance revenue from Patrol car
Various	Various		(\$245,518.00)	Changes from FTE Reduction - Police, Streets and Library
10044301	85620		\$20,000.00	Library carryover for equipment - changed 2015 projected to \$0
10044001	85620		(\$10,000.00)	Planning Printer \$10k reduction
10033501	85615		(\$25,000.00)	Street Motor grader \$25k reduction
10022301	85625		(\$13,885.00)	Police Van \$24k reduction, \$16,885 reduction for punch error and increase of \$27k for replacement of damage patrol car
10044401	85615		\$60,000.00	Rotary Mower \$60k reduction and account correction
10044403	85615		(\$120,000.00)	Rotary Mower \$60k reduction and account correction
TOTALS		\$490,482.00	(\$334,403.00)	
Permanent Funds				
20210001	85805		\$5,000.00	Increased transfer for additional Cemetery design study costs
TOTALS		\$0.00	\$5,000.00	
Special Revenue Funds				
21030001	74317	(\$45,235.00)		Adjust to State number for Highway Funds
27010001	85213		\$20,000.00	For additional signage
TOTALS		(\$45,235.00)	\$20,000.00	
Debt Service Fund				
31050101	74840	(\$1,350,000.00)		Decreased \$2.25M for removal of Swift project. Increased \$900k for potential NRD bonding/loan.
31050101	74005	\$84,211.00		Property Tax
31050101	85805		(\$1,350,000.00)	Decreased \$2.25M for removal of Swift project. Increased \$900k for potential NRD bonding/loan.
TOTALS		(\$1,265,789.00)	(\$1,350,000.00)	
Capital Projects Fund				
40070001	74805	(\$1,345,000.00)		Increased \$5k for additional Cemetery Trust Xfer. Increased \$900k for debt service (NRD) Bond XFR in. Decreased \$2.25M for removal of Swift project.
40070001	9999		(\$1,356,057.00)	Changed per revised project list and contingency added
TOTALS		(\$1,345,000.00)	(\$1,356,057.00)	

Org	Object	Revenue	Expense	Comments
Enterprise Funds				
51040001	85805		(\$25,000.00)	Removal of transfer for Irrigation payment
53030001	74788	\$3,194,986.00		Increase in expected SRF projects
530300xx	Various		(\$2,863,952.00)	Wastewater Capital Project Expense Changes
TOTALS		\$3,194,986.00	(\$2,888,952.00)	
Insurance Internal Service Fund				
61550023	85805		\$500,000.00	Transfer to General Fund
Net Cash Increase/(Decrease)				
	General Fund			\$824,885.00
	Special Revenue Funds			(\$65,235.00)
	Debt Service Fund			\$84,211.00
	Capital Projects Fund			\$11,057.00
	Enterprise Funds			\$6,083,938.00
	Insurance Internal Service Fund			(\$500,000.00)
TOTAL CHANGE				\$6,438,856.00