



# City of Grand Island

Tuesday, January 07, 2003

Special Mtg/Study Session

## Item -2

### Year-End Financial Update

*It's appropriate that after the city's financial books are closed for the fiscal year, that a brief summary be presented to council. This year, with three new council members and a new mayor, a short overview of the budget book will also be provided. Schedules to be reviewed:*

- Cash Balance History, all funds*
- Operating Summary, all funds*
- General Fund Revenue Detail*
- General Fund Expense Summary*
- Performance Graphs*
- Self Insurance Summary*

Staff Contact: David Springer

## CASH BALANCE HISTORY

FISCAL YEAR	GENERAL	PERMANENT	SPECIAL	DEBT	CAPITAL	ENTERPRISE	INTERNAL	TRUST	TOTAL
	FUND	FUNDS	REVENUE	SERVICE	PROJECTS	FUNDS	SERVICE	& AGENCY	ALL FUNDS
2003 ADJUSTED BUDGET*	9,394,442	319,443	1,606,997	(160)	2,797,528	23,793,438	2,458,148	6,474,112	46,843,948
2002- Total Cash	13,081,126	319,444	1,729,789	8,112	3,193,973	33,046,423	5,203,144	7,530,836	64,112,847
Less: Encumbrances	1,046,291	-	-	-	2,838,506	257,280	24,135	-	4,166,212
Less: Restricted Cash**	171,647	319,444	1,729,789	-	-	11,031,116	4,935,176	7,530,836	25,718,008
Operating Cash @ 9/30/2002	11,863,188	-	-	8,112	355,467	21,758,027	243,833	-	34,228,627
2001	13,030,072	-	1,502,526	713,665	4,036,922	64,235,773	6,527,165	7,346,844	97,392,967
2000	14,469,302	-	1,766,310	1,959,688	1,365,818	26,944,773	5,220,471	7,199,498	58,925,860
1999	11,759,312	-	1,512,328	2,742,652	(286,972)	18,573,497	4,149,614	6,699,062	45,149,493
1998	9,182,671	-	1,506,273	2,667,584	753,062	16,622,927	3,457,306	7,523,542	41,713,365
1997	7,919,415	-	1,553,576	2,064,750	(286,123)	21,471,233	2,818,906	7,149,437	42,691,194
1996	5,646,446	-	1,367,011	1,448,089	(42,808)	29,748,442	2,264,164	5,772,977	46,204,321
1995	2,202,249	-	944,895	1,635,722	1,399,040	28,564,922	1,301,415	4,552,727	40,600,970
1994	2,278,916	-	597,309	1,534,647	290,040	37,910,045	856,399	4,074,124	47,541,480
1993	2,247,555	-	104,572	1,148,246	792,486	18,704,117	760,180	3,090,898	26,848,054
1992	2,004,011	-	121,803	1,536,490	1,969,988	15,982,232	735,266	3,738,522	26,088,312
1991	2,143,138	-	344,679	1,304,699	889,774	32,964,430	836,896	3,448,834	41,932,450
1990	987,094	-	184,091	669,446	29,751	33,541,807	73,659	3,273,170	38,759,018

\*Actual 9/30/02 Cash Plus Budgeted Inflows and Less Budgeted Outflows

\*\*Cash Designated or reserved for specific purpose

# OPERATING SUMMARY

## FY 2001 - 2002

	<u>INCOME</u>	<u>EXPENSE</u>	OPERATING EXCESS (DEFICIT)	TRANSFERS IN	TRANSFERS OUT	NET EXCESS (DEFICIT)
General Fund	24,033,506	23,494,606	538,900	4,117,859	4,605,705	51,054
Permanent Funds	-	-	-	319,444	-	319,444
Total Special Revenue	4,318,514	754,314	3,564,200	67,622	3,388,267	243,555
Total Debt Service	4,878,177	5,524,366	(646,189)	5,586,535	5,645,902	(705,556)
Capital Projects	324,798	5,909,385	(5,584,587)	4,741,638	-	(842,949)
Total Enterprise Funds	45,541,587	41,128,074	4,413,513	-	-	4,413,513
Total Internal Service Funds	5,416,565	5,390,032	26,533	2,634,646	3,985,197	(1,324,018)
Fiduciary Funds	513,198	578,987	(65,789)	765,841	606,114	93,938
Total All Funds	85,026,345	82,779,764	2,246,581	18,233,585	18,231,185	2,248,981

## GENERAL FUND REVENUES

	1999	2000	2001	2002	2003
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
ADMINISTRATION	2,694	4,953	152,744	87,592	86,000
CITY CLERK	25,538	19,570	16,889	13,982	10,200
FINANCE	973,559	1,070,377	1,112,363	948,451	1,151,200
LEGAL	8,361	4,995	5,908	8,915	8,220
COMMUNITY PROJECTS	-	-	42,465	164,340	182,965
CITY HALL	1,500	1	1,200	-	-
PERSONNEL	-	961	-	-	-
BUILDING INSPECTION	239,979	339,716	245,943	321,172	249,000
FIRE SERVICES	22,190	29,980	30,355	24,596	15,300
AMBULANCE	997,515	1,300,512	1,478,602	1,311,264	1,208,564
POLICE SERVICES	1,105,128	974,958	1,264,188	1,325,839	1,265,032
EMERGENCY MANAGEMENT	361,655	421,591	453,559	467,720	480,005
ENGINEERING	210,385	144,829	68,594	220,863	95,900
STREET & ALLEY	81,347	102,311	396,699	83,584	75,860
PLANNING	58,853	49,132	62,808	71,118	81,294
HEALTH DEPARTMENT	856,156	873,008	-	-	-
LIBRARY	122,249	108,652	125,296	153,735	134,715
CEMETERY	88,927	78,278	98,392	100,040	80,850
RECREATION	503,186	567,497	599,479	729,833	520,600
GOVERNMENTAL/EDUCATION	20,328	17,000	20,600	10,409	20,050
CITY ZOO	-	112,106	83,224	14,700	-
NONDEPARTMENTAL :					
Property Tax	5,072,816	5,754,729	5,860,133	5,859,048	6,480,000
Motor Vehicle Tax	698,051	860,844	612,667	640,375	690,000
In Lieu of Tax - Utilities	637,790	639,485	580,269	690,828	680,000
Natural Gas Franchise Taxes	386,000	444,848	863,423	556,315	650,000
Telephone & Cable Franchise Taxes	551,264	585,814	607,957	707,813	575,000
Other Franchise and Occupation Taxes	45,760	43,138	45,841	43,708	45,500
Sales Tax	6,798,760	7,032,857	7,051,109	7,550,247	7,050,000
Administrative Charges	874,482	853,067	778,474	739,349	796,200
Interest Income	648,748	945,406	1,115,600	907,611	750,000
Other Revenues	61,291	300,211	60,053	280,059	196,316
TOTAL NONDEPARTMENTAL	15,774,962	17,460,399	17,575,526	17,975,353	17,913,016
TOTAL GENERAL FUND	21,454,512	23,680,826	23,834,834	24,033,506	23,578,771

## General Fund Expense Summary

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Budget
<b><u>General Government</u></b>					
<b><u>City Administrator's Office</u></b>					
Personnel Services	131,590	160,653	166,372	175,010	180,829
Operating Expenses	5,698	7,077	7,853	11,923	14,900
Capital Outlay	7,386	609	5,683	-	-
<b>Total City Administrator's Office</b>	<b>144,674</b>	<b>168,339</b>	<b>179,908</b>	<b>186,933</b>	<b>195,729</b>
<b><u>Economic Development</u></b>					
Personnel Services	-	-	-	-	-
Operating Expenses	44,525	313,750	383,310	569,611	523,700
Capital Outlay	-	-	-	-	-
<b>Total Economic Development</b>	<b>44,525</b>	<b>313,750</b>	<b>383,310</b>	<b>569,611</b>	<b>523,700</b>
<b><u>Mayor's Office</u></b>					
Personnel Services	12,842	12,918	12,918	12,918	13,995
Operating Expenses	7,594	11,267	16,116	10,343	9,700
Capital Outlay	-	-	-	-	-
<b>Total Mayor's Office</b>	<b>20,436</b>	<b>24,185</b>	<b>29,034</b>	<b>23,261</b>	<b>23,695</b>
<b><u>Council</u></b>					
Personnel Services	53,901	53,824	53,795	53,824	64,590
Operating Expenses	7,164	6,443	7,962	9,449	27,100
Capital Outlay	34,154	-	-	-	-
<b>Total Legislative</b>	<b>95,219</b>	<b>60,267</b>	<b>61,757</b>	<b>63,273</b>	<b>91,690</b>
<b><u>City Clerk</u></b>					
Personnel Services	130,123	102,493	37,936	41,361	42,729
Operating Expenses	34,180	39,165	52,880	27,929	39,200
Capital Outlay	-	-	1,111	-	-
<b>Total City Clerk</b>	<b>164,303</b>	<b>141,658</b>	<b>91,927</b>	<b>69,290</b>	<b>81,929</b>
<b><u>Finance</u></b>					
Personnel Services	1,251,260	1,343,558	1,365,608	1,415,147	1,516,131
Operating Expenses	99,263	92,970	102,741	196,704	110,000
Capital Outlay	29,038	2,539	3,177	271,764	65,000
<b>Total Finance</b>	<b>1,379,561</b>	<b>1,439,067</b>	<b>1,471,527</b>	<b>1,883,615</b>	<b>1,691,131</b>
<b><u>Legal</u></b>					
Personnel Services	242,677	243,379	274,668	286,026	300,920
Operating Expenses	17,723	17,046	15,148	20,257	25,000
Capital Outlay	3,893	615	-	-	3,000
<b>Total Legal</b>	<b>264,293</b>	<b>261,040</b>	<b>289,816</b>	<b>306,283</b>	<b>328,920</b>
<b><u>Purchasing</u></b>					
Personnel Services	23,871	30,425	34,123	33,377	44,486
Operating Expenses	2,097	838	744	937	2,550
Capital Outlay	-	-	-	-	-
<b>Total Purchasing</b>	<b>25,968</b>	<b>31,263</b>	<b>34,867</b>	<b>34,314</b>	<b>47,036</b>
<b><u>Code Compliance</u></b>					
Personnel Services	37,448	33,017	40,274	43,678	49,351
Operating Expenses	6,655	4,254	4,694	8,374	9,080
Capital Outlay	-	-	-	15,638	-
<b>Total Code Compliance</b>	<b>44,103</b>	<b>37,271</b>	<b>44,968</b>	<b>67,690</b>	<b>58,431</b>

## General Fund Expense Summary

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Budget
<b><u>Community Projects</u></b>					
Personnel Services	-	50,888	178,787	184,953	217,172
Operating Expenses	-	1,432	19,749	313,669	68,100
Capital Outlay	-	504	-	-	33,000
<b>Total Community Projects</b>	<b>-</b>	<b>52,824</b>	<b>198,536</b>	<b>498,622</b>	<b>318,272</b>
<b><u>City Hall</u></b>					
Personnel Services	67,753	73,953	87,168	90,567	98,453
Operating Expenses	94,635	92,958	104,486	123,321	369,850
Capital Outlay	1,896	2,279	7,100	-	-
<b>Total City Hall</b>	<b>164,284</b>	<b>169,190</b>	<b>198,754</b>	<b>213,888</b>	<b>468,303</b>
<b><u>Human Resources</u></b>					
Personnel Services	184,379	176,929	220,623	223,164	250,874
Operating Expenses	25,769	56,458	50,873	130,075	73,170
Capital Outlay	8,229	725	-	-	-
<b>Total Personnel</b>	<b>218,377</b>	<b>234,112</b>	<b>271,496</b>	<b>353,239</b>	<b>324,044</b>
<b><u>GENERAL GOVERNMENT</u></b>					
Personnel Services	2,135,844	2,282,037	2,472,272	2,560,025	2,779,530
Operating Expenses	345,303	643,658	766,555	1,422,592	1,272,350
Capital Outlay	84,596	7,271	17,072	287,402	101,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,565,743</b>	<b>2,932,966</b>	<b>3,255,899</b>	<b>4,270,019</b>	<b>4,152,880</b>
<b><u>Public Safety</u></b>					
<b><u>Building Inspection</u></b>					
Personnel Services	296,267	311,694	332,730	343,897	400,075
Operating Expenses	6,784	13,354	19,041	8,498	32,600
Capital Outlay	-	30,875	15,625	-	-
<b>Total Building Inspection</b>	<b>303,051</b>	<b>355,923</b>	<b>367,396</b>	<b>352,395</b>	<b>432,675</b>
<b><u>Fire Services</u></b>					
Personnel Services	2,753,487	2,834,389	2,905,100	3,194,025	3,234,209
Operating Expenses	91,431	112,988	157,047	159,180	240,540
Capital Outlay	27,928	955,914	134,620	167,565	158,500
<b>Total Fire Services</b>	<b>2,872,846</b>	<b>3,903,291</b>	<b>3,196,767</b>	<b>3,520,770</b>	<b>3,633,249</b>
<b><u>Emergency Medical Service</u></b>					
Personnel Services	718,277	805,200	1,028,114	939,556	1,164,516
Operating Expenses	169,036	143,540	126,991	149,153	184,153
Capital Outlay	2,900	86,510	235,890	47,796	33,500
<b>Total Emergency Medical Service</b>	<b>890,213</b>	<b>1,035,250</b>	<b>1,390,995</b>	<b>1,136,505</b>	<b>1,382,169</b>
<b><u>Police</u></b>					
Personnel Services	3,488,154	3,987,333	4,252,822	4,487,320	5,013,069
Operating Expenses	484,841	625,297	594,741	646,229	807,920
Capital Outlay	347,355	479,473	225,199	516,845	569,500
<b>Total Police</b>	<b>4,320,350</b>	<b>5,092,103</b>	<b>5,072,761</b>	<b>5,650,394</b>	<b>6,390,489</b>
<b><u>Emergency Management</u></b>					
Personnel Services	520,136	552,544	557,770	622,939	678,323
Operating Expenses	59,509	74,718	56,205	101,739	63,197
Capital Outlay	9,743	2,844	8,634	14,889	28,000
<b>Total Emergency Management</b>	<b>589,388</b>	<b>630,106</b>	<b>622,609</b>	<b>739,567</b>	<b>769,520</b>

## General Fund Expense Summary

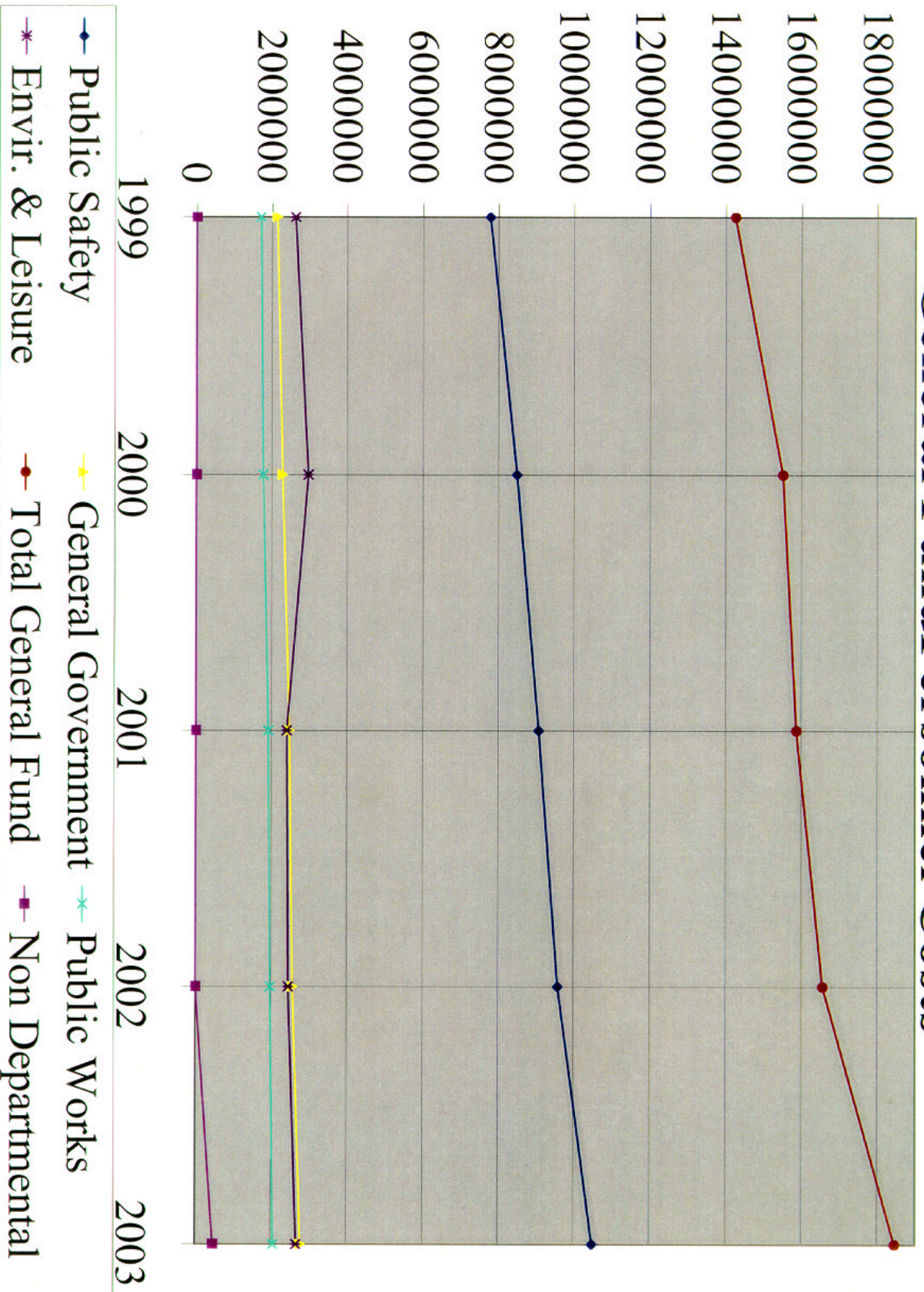
	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Budget
<b><u>PUBLIC SAFETY</u></b>					
Personnel Services	7,776,321	8,491,160	9,076,536	9,587,737	10,490,192
Operating Expenses	811,601	969,897	954,025	1,064,799	1,328,410
Capital Outlay	387,926	1,555,616	619,967	747,095	789,500
<b>TOTAL PUBLIC SAFETY</b>	<b>8,975,848</b>	<b>11,016,673</b>	<b>10,650,529</b>	<b>11,399,631</b>	<b>12,608,102</b>
<b><u>Public Works</u></b>					
<b><u>Engineering</u></b>					
Personnel Services	574,400	543,344	565,011	593,301	629,356
Operating Expenses	35,657	34,352	30,113	59,262	41,990
Capital Outlay	81,026	59,668	15,498	34,276	77,000
<b>Total Engineering</b>	<b>691,083</b>	<b>637,364</b>	<b>610,622</b>	<b>686,839</b>	<b>748,346</b>
<b><u>Streets &amp; Transportaion</u></b>					
Personnel Services	1,131,168	1,222,848	1,348,572	1,375,091	1,422,299
Operating Expenses	1,091,714	1,107,410	1,079,438	1,103,136	2,149,351
Capital Outlay	230,852	238,657	412,553	194,269	339,300
<b>Total Streets &amp; Transportaion</b>	<b>2,453,734</b>	<b>2,568,915</b>	<b>2,840,564</b>	<b>2,672,496</b>	<b>3,910,950</b>
<b><u>PUBLIC WORKS</u></b>					
Personnel Services	1,705,568	1,766,192	1,913,583	1,968,392	2,051,655
Operating Expenses	1,127,371	1,141,762	1,109,552	1,162,398	2,191,341
Capital Outlay	311,878	298,325	428,051	228,545	416,300
<b>TOTAL PUBLIC WORKS</b>	<b>3,144,817</b>	<b>3,206,279</b>	<b>3,451,186</b>	<b>3,359,335</b>	<b>4,659,296</b>
<b><u>Environment &amp; Leisure</u></b>					
<b><u>Planning</u></b>					
Personnel Services	106,241	90,934	112,033	128,671	134,896
Operating Expenses	5,765	9,560	9,779	85,544	18,255
Capital Outlay	5,210	1,460	-	-	10,000
<b>Total Planning</b>	<b>117,216</b>	<b>101,954</b>	<b>121,812</b>	<b>214,215</b>	<b>163,151</b>
<b><u>Health</u></b>					
Personnel Services	579,742	626,240	-	-	-
Operating Expenses	124,042	159,637	-	-	-
Capital Outlay	33,752	24,085	-	-	-
<b>Total Health</b>	<b>737,536</b>	<b>809,962</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Library</u></b>					
Personnel Services	556,953	557,093	624,788	746,399	838,408
Operating Expenses	247,902	270,376	333,342	372,742	372,205
Capital Outlay	56,373	37,466	46,611	39,284	41,820
<b>Total Library</b>	<b>861,228</b>	<b>864,935</b>	<b>1,004,741</b>	<b>1,158,425</b>	<b>1,252,433</b>
<b><u>Parks</u></b>					
Personnel Services	592,727	644,572	684,749	739,637	861,332
Operating Expenses	222,522	270,749	236,839	305,053	383,350
Capital Outlay	93,276	173,089	180,250	100,645	58,500
<b>Total Parks</b>	<b>908,525</b>	<b>1,088,410</b>	<b>1,101,838</b>	<b>1,145,335</b>	<b>1,303,182</b>
<b><u>Cemetery</u></b>					
Personnel Services	260,123	271,031	290,124	293,526	321,293
Operating Expenses	46,147	47,667	47,957	50,209	59,500
Capital Outlay	39,169	34,655	81,256	47,672	28,950
<b>Total Cemetery</b>	<b>345,439</b>	<b>353,353</b>	<b>419,337</b>	<b>391,407</b>	<b>409,743</b>

## General Fund Expense Summary

	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Budget
<b><u>Recreation</u></b>					
Personnel Services	66,518	68,859	53,845	86,496	108,094
Operating Expenses	34,439	34,202	4,070	36,538	45,000
Capital Outlay	2,057	-	-	-	-
<b>Total Recreation</b>	<b>103,014</b>	<b>103,061</b>	<b>57,915</b>	<b>123,034</b>	<b>153,094</b>
<b><u>Aquatics</u></b>					
Personnel Services	250,249	256,429	283,231	340,848	341,117
Operating Expenses	142,167	187,553	206,681	203,483	239,748
Capital Outlay	-	15,641	12,782	3,015	11,000
<b>Total Aquatics</b>	<b>392,416</b>	<b>459,623</b>	<b>502,694</b>	<b>547,346</b>	<b>591,865</b>
<b><u>Government/Educational TV</u></b>					
Personnel Services	50,487	52,641	56,369	59,454	61,526
Operating Expenses	5,988	9,877	9,202	30,539	34,850
Capital Outlay	32,456	57,035	96,808	14,042	20,000
<b>Total Government/Educational TV</b>	<b>88,931</b>	<b>119,553</b>	<b>162,379</b>	<b>104,035</b>	<b>116,376</b>
<b><u>Zoo</u></b>					
Personnel Services	-	218,404	298,037	57,308	-
Operating Expenses	115,500	137,199	104,299	55,613	50,000
Capital Outlay	-	6,808	19,440	-	-
<b>Total Zoo</b>	<b>115,500</b>	<b>362,411</b>	<b>421,776</b>	<b>112,921</b>	<b>50,000</b>
<b><u>ENVIRONMENT &amp; LEISURE</u></b>					
Personnel Services	2,620,834	2,969,925	2,403,177	2,452,339	2,666,666
Operating Expenses	820,430	967,183	952,168	1,139,721	1,202,908
Capital Outlay	228,541	326,154	437,148	204,658	170,270
<b>TOTAL ENVIRONMENT &amp; LEISURE</b>	<b>3,669,805</b>	<b>4,263,262</b>	<b>3,792,493</b>	<b>3,796,718</b>	<b>4,039,844</b>
<b><u>Non-Department</u></b>					
Personnel Services	9,894	-	-	-	466,831
Operating Expenses	276,521	495,287	921,614	650,253	1,230,690
Capital Outlay	29,015	30,052	163,143	18,650	6,500
<b>TOTAL NON-DEPARTMENT</b>	<b>315,430</b>	<b>525,339</b>	<b>1,084,757</b>	<b>668,903</b>	<b>1,704,021</b>
<b><u>Total General Fund Appropriation</u></b>					
Personnel Services	14,248,461	15,509,314	15,865,568	16,568,493	18,454,874
Operating Expenses	3,381,226	4,217,787	4,703,915	5,439,763	7,225,699
Capital Outlay	1,041,956	2,217,418	1,665,381	1,486,350	1,483,570
<b>TOTAL GENERAL FUND</b>	<b>18,671,643</b>	<b>21,944,519</b>	<b>22,234,863</b>	<b>23,494,606</b>	<b>27,164,143</b>

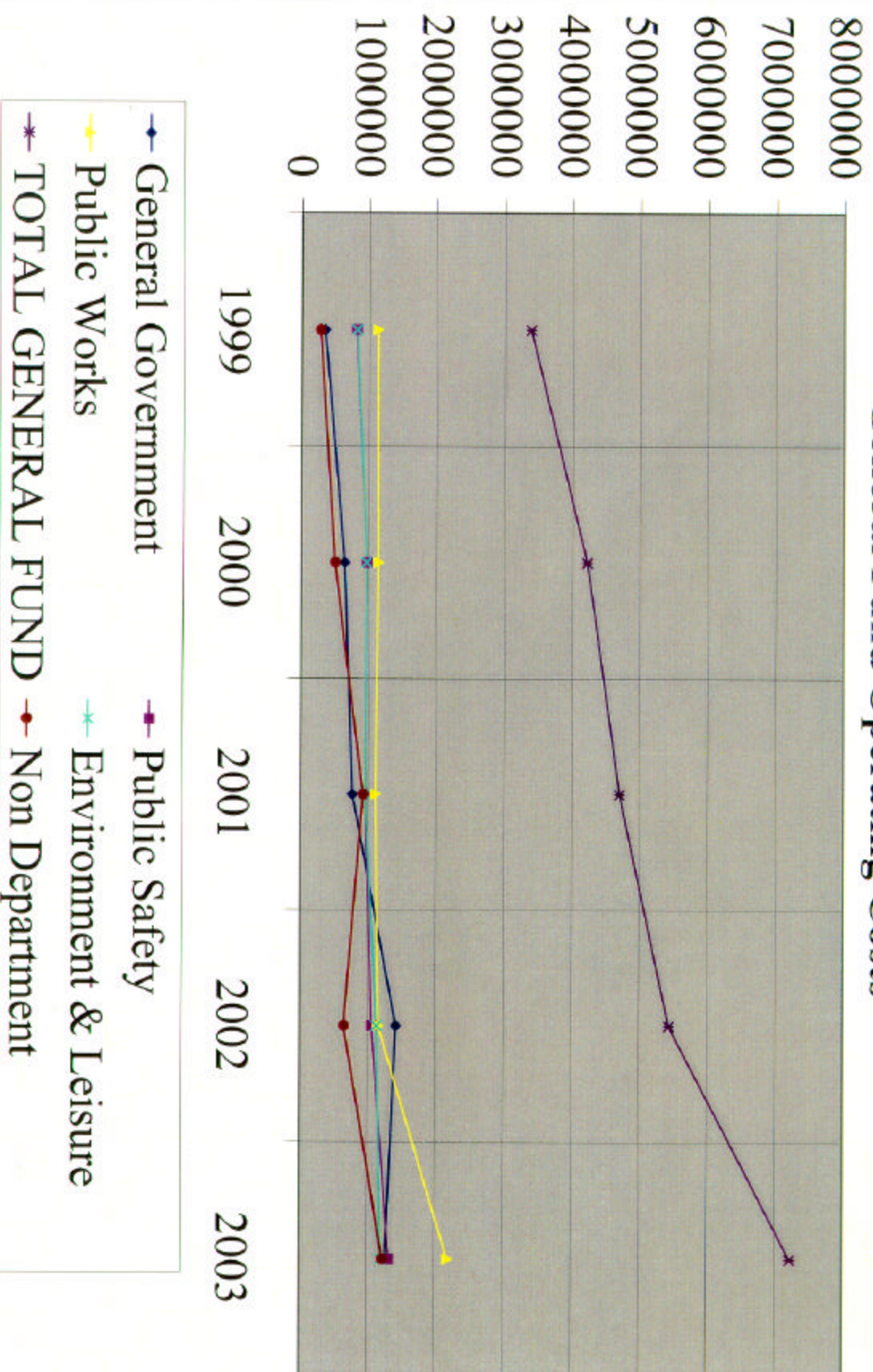


# General Fund Personnel Costs

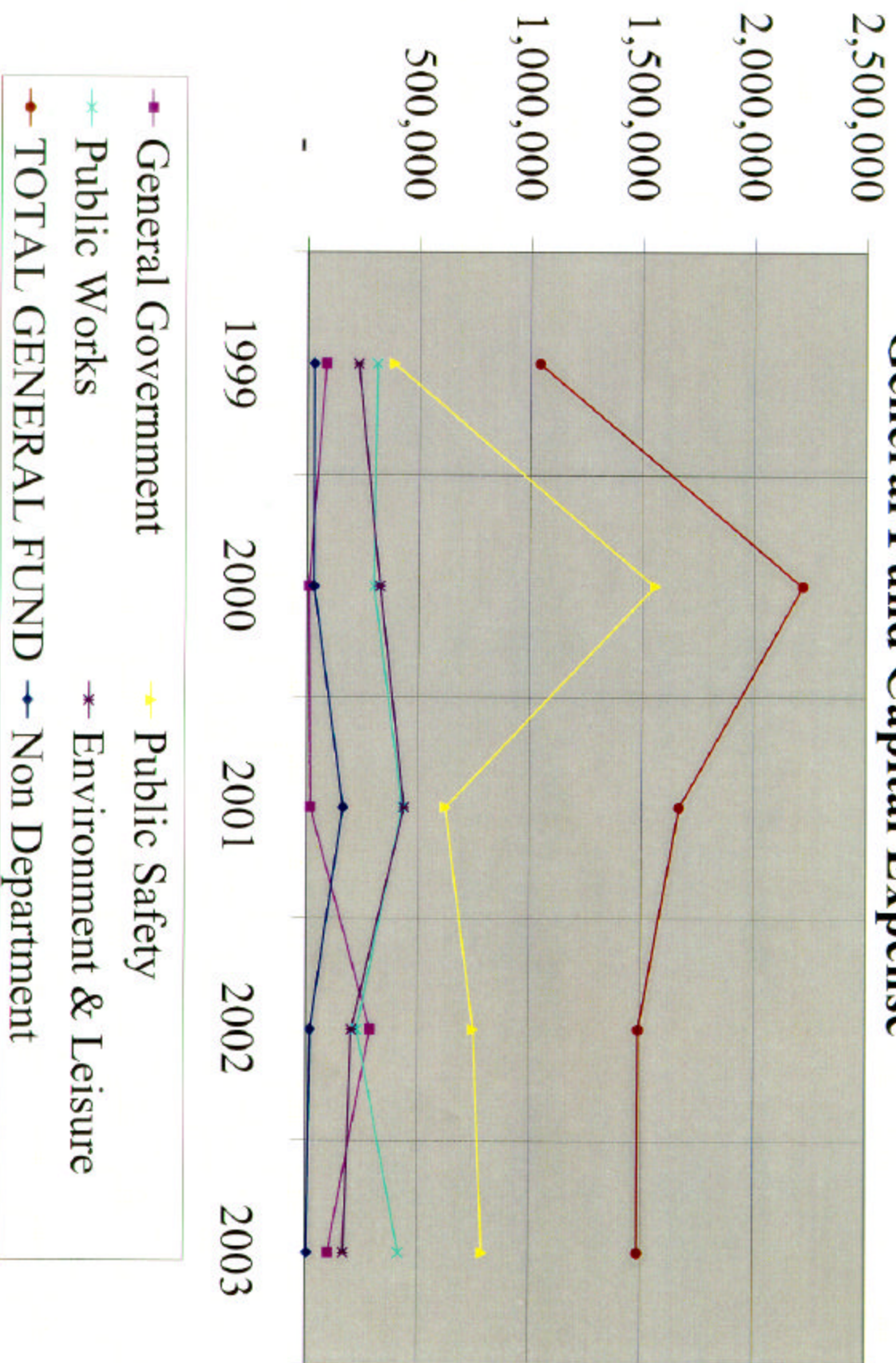




## General Fund Operating Costs



## General Fund Capital Expense



## SELF INSURANCE SUMMARY

	Cash			Cash	
	Balance	Revenue	Expense	Balance	
	October 1, 2001			Transfer September 30, 2002	
Operating Fund 615	2,258,155.88	4,349,281.54	4,306,907.72	2,634,645.89	4,935,175.59
Reserve Fund 625	2,634,645.89	0.00	0.00	(2,634,645.89)	0.00
Plan Totals (Cash Basis)	4,892,801.77	4,349,281.54	4,306,907.72	0.00	4,935,175.59
Premiums Received but not Earned	(277,320.18)				(318,678.54)
Projected Claims Incurred and Not Reported	(537,543.42)				(616,080.00)
Net Plan Assets (Liability)	4,077,938.17				4,000,417.05

## GENERAL INSURANCE

	Cash			Cash		
	Balance	Revenue	Expense	Transfer	Balance	
	October 1, 2001				September 30, 2002	
Operating Fund 615	757,755.65	1,181.34	217,768.23	1,565,244.12	2,106,412.88	
Reserve Fund 625	1,565,244.12	0.00	0.00	(1,565,244.12)	0.00	
Plan Totals (Cash Basis)	2,322,999.77	1,181.34	217,768.23	0.00	2,106,412.88	
Premiums Received but not Earned	0.00				0.00	
Projected Claims Incurred and Not Reported	0.00				0.00	
Net Plan Assets (Liability)	2,322,999.77				2,106,412.88	

**WORKERS COMPENSATION**

	Cash			Cash	
	Balance	Revenue	Expense	Transfer	Balance
	October 1, 2001				September 30, 2002
Operating Fund 615	335,687.91	479,871.00	556,675.51	826,112.23	1,084,995.63
Reserve Fund 625	826,112.23		(826,112.23)		0.00
Plan Totals (Cash Basis)	1,161,800.14	479,871.00	556,675.51	0.00	1,084,995.63
Premiums Received but not Earned	0.00				0.00
Projected Claims Incurred and Not Reported	0.00				(96,080.00)
Net Plan Assets (Liability)	1,161,800.14				988,915.63

## HEALTH INSURANCE

	Cash			Cash		
	Balance			Balance		
	October 1, 2001	Revenue	Expense	Transfer	September 30, 2002	
Operating Fund 615	1,164,712.32	3,868,229.20	3,532,463.98	243,289.54	1,743,767.08	
Reserve Fund 625	243,289.54		0.00	(243,289.54)	0.00	
Plan Totals (Cash Basis)	1,408,001.86	3,868,229.20	3,532,463.98	0.00	1,743,767.08	
Premiums Received but not Earned	(277,320.18)				(318,678.54)	
Projected Claims Incurred and Not Reported	(537,543.42)				(520,000.00)	
Net Plan Assets (Liability)	593,138.26				905,088.54	