



# City of Grand Island

Tuesday, March 06, 2012

Study Session

## Item C1

**Presentation of Audit Report - Pages 100- 101 - Budgetary  
Comparison Schedule - General Fund**

Staff Contact: Jaye Monter

# **Council Agenda Memo**

**From:** Jaye Monter, Finance Director

**Meeting:** March 6, 2012

**Subject:** Audit Report - Pages 100- 101 - Budgetary Comparison Schedule-General Fund

**Item #'s:** 1

**Presenter(s):** Terry Galloway

## **Background**

The Fiscal Year 2011 City Single Audit and General Purpose Financial Statement Report was presented to council by Terry Galloway from Almquist, Maltzahn, Galloway & Luth in a study session on 2/21/12.

## **Discussion**

During the presentation Mr. Galloway referenced the Budgetary Comparison Schedule for the General Fund on Page 100 and 101 of the Audit Report. The audit report showed the General Fund Total Appropriations were over budget by \$2,633,647. After researching the 2011 Actual amounts in the Audit Report, we found amounts for depreciation expense and an ambulance bad debt expense account were included in the 2011 Actual amounts. These accounts are not considered outlays of cash and therefore should not be in the expenditure total per department to compare to the budgetary department total.

## **Conclusion**

The total appropriations for 2011 Actuals are \$34,571,217; therefore the General Fund was under budget by \$1,216,938 for budget year 2011. This item is presented to the City Council in a Study Session to allow for any questions to be answered.

City of Grand Island  
 Budgetary Comparison Schedule-General Fund  
 Audit Report-Page 100-101

	2011 Budget	2011 Actuals	Report Over (Under) Budget	Actuals W/O Depr Exp and Ambulance Accruals	Actual Over (Under) Budget
City Administrator's Office	313,182	251,487	(61,695)	251,487	(61,695)
Economic Development	350,000	315,554	(34,446)	315,554	(34,446)
Mayor's Office	24,580	15,981	(8,599)	15,981	(8,599)
Council	79,120	70,615	(8,505)	70,615	(8,506)
City Clerk	105,775	105,575	(200)	105,575	(200)
Finance	1,943,767	1,888,968	(54,799)	1,887,113	(56,654)
Legal	325,004	271,538	(53,466)	271,538	(53,466)
City Hall	328,949	506,475	177,526	277,996	(50,953)
One Stop Building	7,500	2,640	(4,860)	2,640	(4,860)
Human Resources	435,577	409,412	(26,165)	409,412	(26,165)
<b>Total General Government</b>	<b>3,913,454</b>	<b>3,838,245</b>	<b>(75,209)</b>	<b>3,607,911</b>	<b>(305,543)</b>
<b>Public Safety:</b>					
Building Inspection	825,856	794,657	(31,199)	787,682	(38,174)
Fire Services	6,878,715	7,444,239	565,524	6,091,337	(787,378)
Police	8,252,641	8,286,683	34,042	7,829,227	(423,414)
Law Enforcement Center	245,085	215,681	(29,404)	215,681	(29,404)
Emergency Management	296,862	310,250	13,388	301,347	4,485
Local Emergency Planning	15,560	5,062	(10,498)	5,062	(10,498)
Comunication	792,020	761,503	(30,517)	760,285	(31,735)
<b>Total Public Safety</b>	<b>17,306,739</b>	<b>17,818,075</b>	<b>511,336</b>	<b>15,990,622</b>	<b>(1,316,117)</b>

		2011 Budget	2011 Actuals	Report Over (Under) Budget	Actuals W/O Depr Exp and Ambulance Accruals	Actual Over (Under) Budget
<b>Public Works</b>						
Engineering		870,930	850,092	(20,838)	825,126	(45,804)
Streets and Transportation		5,463,895	5,191,616	(272,279)	5,009,194	(454,701)
	Total Public Works	6,334,825	6,041,708	(293,117)	5,834,320	(500,505)
<b>Environment and Leisure</b>						
Planning		233,722	228,682	(5,040)	228,682	(5,040)
Library		1,865,468	1,970,718	105,250	1,720,394	(145,074)
Parks		1,447,787	1,620,246	172,459	1,390,803	(56,984)
Cemetery		454,101	466,534	12,433	439,096	(15,005)
Recreation		403,110	501,042	97,932	327,811	(75,299)
Aquatics		629,432	644,694	15,262	546,608	(82,824)
Public Information		203,157	235,555	32,398	200,611	(2,546)
Heartland Shooting Park		375,130	473,795	98,665	402,108	26,978
	Total Environment and Leisure	5,611,907	6,141,266	529,359	5,256,112	(355,795)
<b>Non-Departmental</b>		2,621,230	4,582,508	1,961,278	3,882,252	1,261,022
<b>Total Appropriations</b>		35,788,155	38,421,802	2,633,647	34,571,217	(1,216,938)