

GENERAL FUND



General Fund Summary

The General Fund is the primary operating fund of the City. It is used to account for all revenues and expenditures not included in other designated funds. It provides for a broad spectrum of programs and critical services such as police, fire, parks and recreation, public works and administrative services. The General Fund is primarily supported by property tax, sales & use tax, occupation taxes, franchise fees, and license and permit fees.

The financial strength of the General Fund is significant and receives considerable focus and review during the budget process because of the implications that it has on the City's overall property tax levy, bond rating, operating cash flows and ability to handle contingencies.

FY18 FINANCIAL PERFORMANCE

Revenues are estimated to total approximately \$16.9 million, which is \$1.9 million higher than the revenue received in FY17. The FY18 year-end estimate is expected to be on target with the budget.

Expenditures & Capital for FY18 are projected to be nearly \$16.4 million which is approximately 7% less than the budgeted amount of \$17.6 million. This is primarily the result of salary savings and a re-evaluation of capital expenditures.

Fund Balance — The ending fund balance for FY18 is estimated at \$6.3 million, which is \$1.1 million more than what was budgeted. This is consistent with prior years in which actual fund balances exceed the budgeted amounts.

GENERAL FUND BUDGET SUMMARY

EXHIBIT 2.01

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Projected Budget	FY22 Projected Budget	FY23 Projected Budget
Beginning Fund Balance	8,083,643	7,059,077	7,059,077	6,281,733	5,604,194	4,685,752	4,005,125	5,127,789
Operating								
Revenue	15,013,477	16,914,117	16,923,764	18,411,114	18,993,030	19,812,234	21,901,065	23,213,247
Expenditures	14,761,308	17,633,989	16,390,671	18,412,951	19,197,015	19,755,184	20,819,855	20,900,542
Surplus/(deficit)	252,169	(719,872)	533,093	(1,837)	(203,985)	57,050	1,081,210	2,312,705
Non-Operating								
Transfers-In	60,000	93,625	93,625	96,902	100,293	103,804	1,251,572	111,197
Transfers-Out	(1,336,735)	(1,210,000)	(1,404,062)	(772,604)	(814,750)	(841,481)	(1,210,118)	(1,302,113)
Surplus/(deficit)	(1,276,735)	(1,116,375)	(1,310,437)	(675,702)	(714,457)	(737,677)	41,454	(1,190,916)
Net Revenue	(1,024,566)	(1,836,247)	(777,344)	(677,539)	(918,442)	(680,627)	1,122,664	1,121,789
ENDING FUND BALANCE	7,059,077	5,222,830	6,281,733	5,604,194	4,685,752	4,005,125	5,127,789	6,249,578

General Fund Summary

FY19 BUDGET

Revenues for the proposed FY19 budget are estimated at \$18.4 million, which reflects growth of 8.9% over the FY18 budget. This is mainly due to the recommended adjustment in the General Fund property tax levy from \$.41 to \$.49. The recommendation to re-balance the property tax levy between the General Fund and the Debt Service Fund is the result of analyzing fund transfers and projections of fund balances over the next five years. The total property tax levy will remain at \$.55.

Expenditures & Capital for FY19 are projected to be \$18.4 million, which reflects growth of 4.4% over the budgeted amount of \$17.6 million in FY18, or a \$778,962 increase. While departments were allowed to increase their base budgets by 1%, the increase in expenditures is primarily related to personnel costs (\$726,890), which includes seven new positions (\$567,866) and actual salary and benefit cost increases totaling (\$159,024).

Net Transfers for FY19 are down \$634,735 from the FY18 year-end estimate because the Economic Development Fund bond for the La Vista Conference Center has been paid off. In prior years, the General Fund transferred \$600,000 annually to the Economic Development Fund to pay the principal on this bond. The Hammons Corporation paid the loan balance off in

2018 and these funds were used to pay off the bonds so no further principal payments are required.

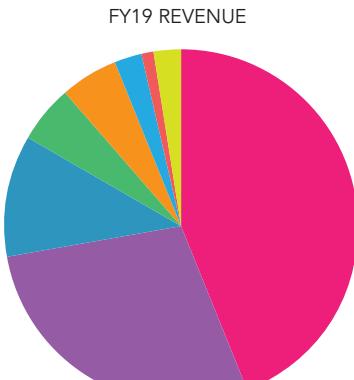
Annual transfers to the Off-Street Parking Fund have been reduced to primarily fund operations and maintenance in the Off-Street Parking District. In the past, funding for principal and interest payments was also transferred from the General Fund. It is recommended that the Debt Service Fund now provide a transfer to the Off-Street Parking Fund for principal and interest expenditures.

It is further recommended that the General Fund transfer Highway Allocation funds to the Debt Service Fund to service the debt on Highway Allocation Bonds in the Debt Service Fund.

Finally, on October 6, 1998, the City Council adopted Resolution No. 98-145 authorizing the establishment of a Qualified Sinking Fund with a beginning balance of \$50,000. The fund was recorded on the City's balance sheet, but never officially established. The establishment of this fund is being recommended with a \$50,000 transfer to the Qualified Sinking Fund.

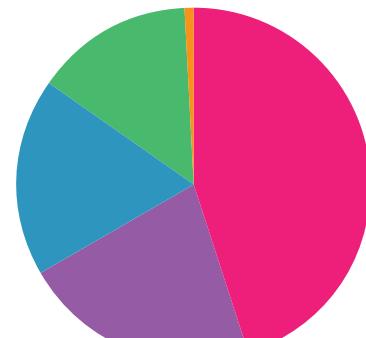
Fund Balance — After expenditures and transfers to the other funds, the General Fund budget projects an ending fund balance of \$5.6 million in FY19, which is an increase from the FY18 budget of \$5.2 million. The projected fund balance constitutes a 32% reserve which exceeds the target reserve of 20-25%.

FY19 REVENUE AND EXPENDITURE BY CATEGORIES



Property Tax	Hotel Occupancy Tax
Sales Tax	Permits & Licenses
Intergovernmental	Recreational Fees
Gross Revenue Tax	Other

FY19 EXPENDITURES



Public Safety	Public Transportation
General Government	
Culture & Recreation	
Highways & Streets	

General Fund Summary

FY20 BUDGET

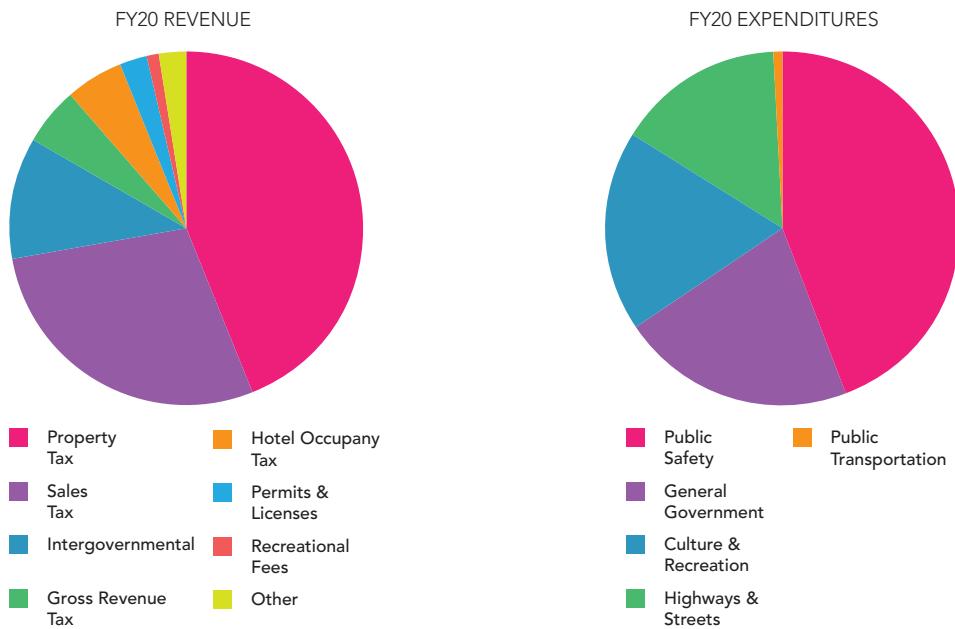
Revenues for the recommended FY20 budget are estimated at \$19.0 million, which reflects a 3.2% increase over the FY19 recommended budget of \$18.4 million. This relates to projected growth in sales tax revenue. Because of the way that the State requires biennial budgets to be submitted, (assessed valuation must be the same in both years), no valuation growth is projected in FY20.

Expenditures & Capital recommended for FY20 are projected to be \$19.2 million, reflecting a 4.3% increase from the recommended FY19 budget. In addition to the 1% base budget increase departments were allowed, the budget includes a 5% increase in personnel costs, a 6% increase in health and dental premiums and a 3% increase contractual services.

Net Transfers recommended in FY20 total \$714,457 which is a 5.7% increase over FY19. This is primarily related to an increase of \$26,900 to the Off-Street Parking fund for operations and maintenance associated with OSP District #2 – Garage #1 anticipated to open in FY20. In addition, an increase of \$64,246 to the Debt Service Fund transfer is to fund the debt service on Highway Allocation Bonds.

Fund Balance — After expenditures and transfers to the other funds, the projected ending fund balance for FY20 is \$4.69 million, which is a decrease of \$918,442 from FY19. The projected fund balance results in a 25% reserve.

FY20 REVENUE AND EXPENDITURE BY CATEGORIES



General Fund Summary

REVENUE SUMMARY

The primary sources of funding for the General Fund include property tax, sales tax, hotel occupation tax and gross revenue tax (occupation taxes & franchise fees). Property tax and sales tax account for 75% of the General Fund revenue. Other revenues include licenses & permits, charges for services and other miscellaneous income from various funding sources, which have been projected based on history and anticipated growth from development. Exhibit 2.02 is a summary of General Fund revenue sources. The explanations that follow provide a basis for the assumptions.

ASSESSED VALUATION

Based on preliminary information provided by the Sarpy County Assessor's office, the City's valuation for FY19 is projected at \$1,543,977,769 (an increase of 3.15%). The City's assessed valuation has averaged about a 4.43% annual growth rate over the past five years.

When filing a biennial budget, the State of Nebraska Auditor requires the use of the same property valuation for both years. As such, there is no assessed valuation growth shown in FY20. Projections for FY20 & FY21 are based on a continuing moderate growth rate of 2%.

The chart on page 29 shows the City's growth in valuation and projected growth to FY22 (Tax Year 2021) and includes the annexation of the Oriental Trading Company Business Park in FY21 and Cimarron Woods, Portal Ridge and the Andover Pointe Apartments in FY22. For long range planning purposes, valuations are projected to gradually increase.

GENERAL FUND REVENUE DETAIL

EXHIBIT 2.02

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Projected Budget	FY22 Projected Budget	FY23 Projected Budget
Property Tax	6,231,134	6,593,220	6,661,879	8,111,900	8,147,060	8,808,889	10,072,490	10,302,105
Sales Tax	3,775,441	5,028,839	5,028,841	5,196,961	5,637,486	5,664,600	6,423,761	7,312,987
Payments in Lieu of Taxes	260,206	275,000	275,000	281,875	288,922	296,145	303,549	311,138
State Revenue	1,679,299	1,720,423	1,720,197	1,756,569	1,800,309	1,845,141	1,891,095	1,938,198
Occupation and Franchise Taxes	888,404	1,070,492	1,002,000	982,000	983,900	960,990	963,030	990,100
Hotel Occupation Tax	977,644	997,500	997,500	1,007,475	1,017,550	1,027,725	1,038,000	1,048,383
Licenses and Permits	451,400	537,536	583,950	460,250	440,250	444,395	448,579	452,807
Interest Income	22,766	20,568	33,289	29,710	25,707	21,690	22,774	28,367
Recreation Fees	183,136	153,455	168,034	170,710	172,710	172,210	172,210	172,210
Special Services	22,754	23,889	19,000	19,500	19,500	19,500	19,500	19,500
Grant Income	135,096	256,759	145,577	158,185	145,575	145,575	145,575	145,575
Miscellaneous	386,197	236,436	288,497	235,979	314,061	405,374	400,502	491,877
TOTAL REVENUE	15,013,477	16,914,117	16,923,764	18,411,114	18,993,030	19,812,234	21,901,065	23,213,247

General Fund Summary

PROJECTED VALUATION GROWTH



PROPERTY TAX

The primary funding source for General Fund activities is the property tax, which accounts for 45% of the revenue budget. A rebalance of the property tax levy between the General Fund and Debt Service Fund is recommended based on fiscal trend analysis. This would shift the current .41 General Fund property tax levy rate to .49 per \$100 of assessed valuation and result in a General Fund revenue increase of \$1,518,680 in FY19. (The General Fund property tax levy is limited by State Statute to a maximum of .45 plus .05 for interlocal cooperation agreements). The total property tax levy would remain .55.

The table to the right shows the assessed valuation and budgeted property tax revenue from FY07 – FY23 in the General Fund. The table to the right is a history of the City's assessed valuation and correlating property tax revenue received in the General Fund. The FY 19 and FY20 projection are based on preliminary information provided by the Sarpy County Assessor's Office. The projections include future annexations and a modest growth rate of 2%.

GENERAL FUND BUDGETED PROPERTY TAX

EXHIBIT
2.03

Year	Assessed Valuation	Total Tax Levy	General Fund	General Fund Tax Collected
FY07	651,690,883	\$0.50	\$0.48	3,128,116
FY08	897,837,113	\$0.52	\$0.44	3,950,483
FY09	950,626,037	\$0.52	\$0.44	4,182,755
FY10	1,018,941,739	\$0.52	\$0.44	4,483,344
FY11	1,049,942,564	\$0.52	\$0.47	4,934,730
FY12	1,059,337,658	\$0.55	\$0.50	5,296,688
FY13	1,060,374,615	\$0.55	\$0.49	5,195,836
FY14	1,243,966,760	\$0.55	\$0.49	6,095,437
FY15	1,269,085,286	\$0.55	\$0.49	6,218,518
FY16	1,331,138,549	\$0.55	\$0.41	5,457,668
FY17	1,410,681,076	\$0.55	\$0.41	5,783,792
FY18	1,496,821,908	\$0.55	\$0.41	6,136,970
FY19	1,543,977,769	\$0.55	\$0.49	7,565,491
FY20	1,543,977,769	\$0.55	\$0.49	7,565,491
FY21	1,671,684,908	\$0.55	\$0.49	8,191,256
FY22	1,921,687,354	\$0.55	\$0.49	9,416,268
FY23	1,960,121,102	\$0.55	\$0.49	9,604,593

General Fund Summary

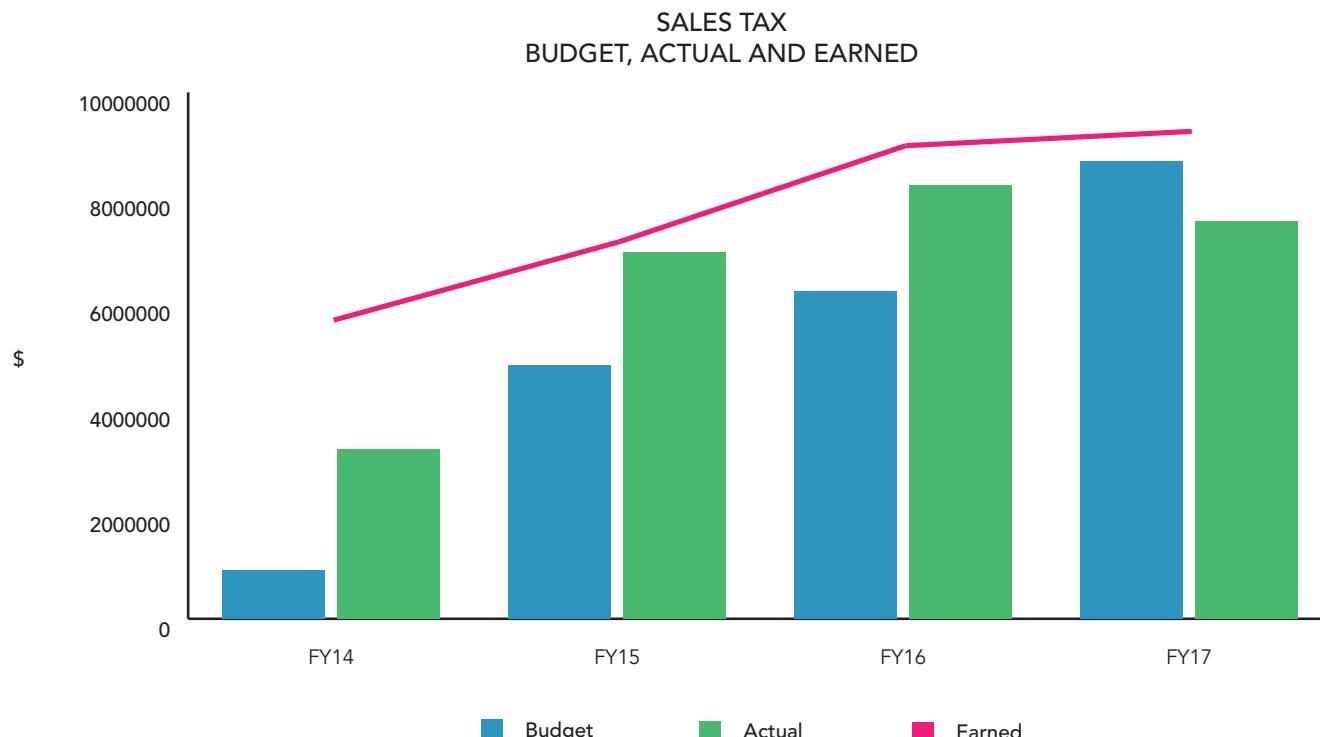
SALES & USE TAX

Budgeting for sales and use tax revenue continues to be a tremendous challenge. This is not only because of the general lack of transparency and access to information the Nebraska Department of Revenue provides to local jurisdictions regarding sales tax collections, but the further lack of transparency in the State of Nebraska's economic development incentive refund programs, which makes effective forecasting nearly impossible.

While sales tax earnings continue to dramatically exceed our budget projections in the past, rebates affect what we actually receive. The FY19 budget currently anticipates \$1,288,705 in refunds for all funds (General, Debt & Redevelopment) based on year-to-date letters from the Nebraska Department of Revenue. However, the City can continue to receive additional letters of refunds for FY19 from the Nebraska Department of Revenue up to September 30 which will increase refunds to the state. Refunds projected for FY20 are currently \$1,200,000 in the General Fund.

In anticipation of significant ongoing sales tax refunds related to State incentives, we continue to reserve funds in order to manage cash flow during the months in which sales and use tax funds are withheld by the Department of Revenue. Work remains ongoing to refine our planning efforts to mitigate the impact of these substantial occurrences.

A copy of sales tax reserve strategy for future sales tax rebates is included in the Appendix.



General Fund Summary

Sales tax growth for the duration of the forecast period is projected in the table below. We are optimistic that sales tax will continue to increase as a result of new business growth and a healthy economy.

Strong growth in sales tax revenue has outpaced our historical budget estimates. We have updated our forecast to incorporate the growth trend. We are also looking more closely at the individual components of the sales and use tax and learning all we can about the impact of incentive programs.

Finally, we will be closely monitoring as Nebraska lawmakers work to determine what impact (if any), the recent U.S. Supreme Court ruling in South Dakota vs. Wayfair will have on local jurisdictions in regard to collecting sales tax on internet purchases. It is our hope that they will work quickly to develop and enact a strategy that will increase the revenue potential in local jurisdictions.



SALES TAX PROJECTIONS BEFORE INCENTIVES

EXHIBIT 2.04

Fiscal Year	Increase	General Fund Sales Tax 1%	Debt Service Sales Tax .5%	Redevelopment Fund Sales Tax .5%	Total Sales Tax
FY18		6,147,794	3,073,897	3,073,897	12,295,588
FY19	4.87%	6,446,961	3,223,481	3,223,481	12,893,922
FY20	6.83%	6,887,486	3,443,743	3,443,743	13,774,972
FY21	0.39%	6,914,600	3,457,300	3,457,300	13,829,200
FY22	10.98%	7,673,761	3,836,881	3,836,881	15,347,522
FY23	11.59%	8,562,987	4,281,494	4,281,494	17,125,974

General Fund Summary

HOTEL OCCUPANCY TAX

The City of La Vista has taken great pride in having three top tier hotels in the City, including a Embassy Suites, a Courtyard by Marriott and Hampton Inn totaling 623 rooms. The My Place extended stay hotel (64 rooms) and the Comfort Suites (72 rooms) brings the City's total number of hotel rooms to 759. The City's Hotel Occupancy Tax rate is 5% of gross receipts from room rentals.

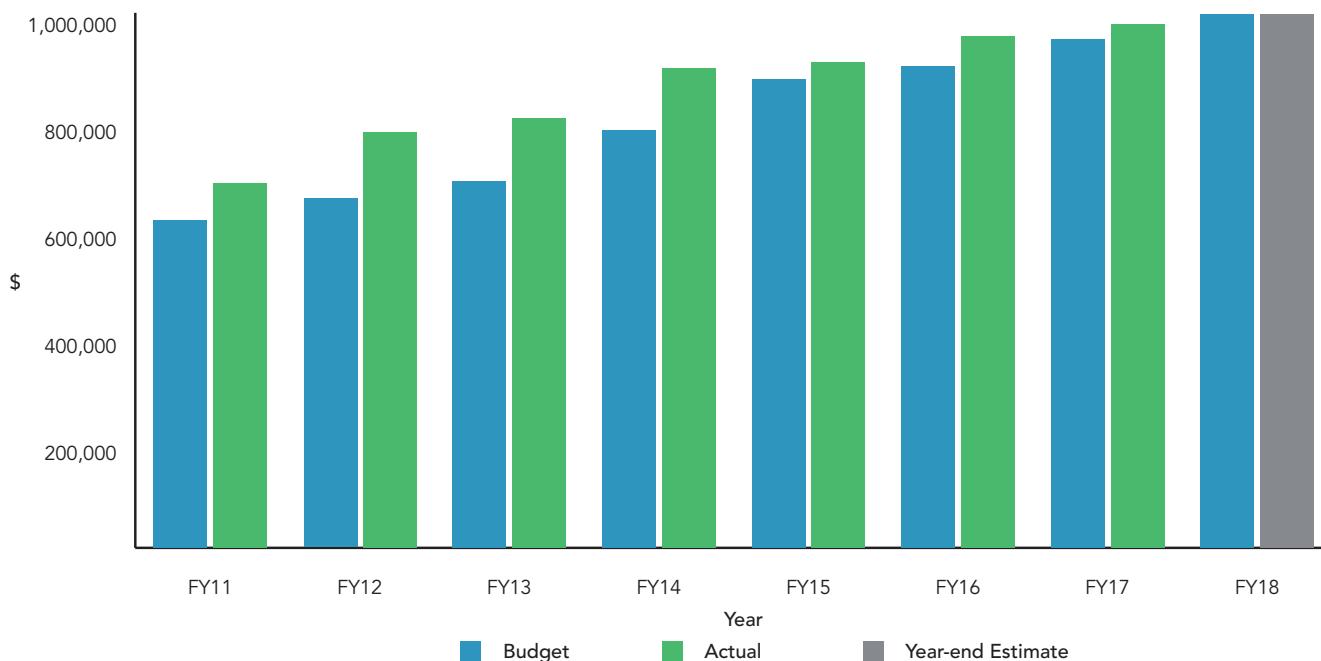
The year-end estimate for FY18 is \$997,500, which mirrors the budget. The recommended budget of \$1,007,475 for FY19 is based on the FY18 estimate and a modest 1% increase is projected for FY20. We experienced a ramp up in hotel occupation tax revenue during the early years following the opening of the hotels, which has since plateaued. In addition, the competition is increasing as new hotels continue to be built in the metro-area. As a result, hotel occupancy tax revenue is expected to continue to increase only modestly.

HOTEL OCCUPATION TAX COLLECTED

Fiscal Year	Budget	Actual
FY11	\$612,105	\$681,345
FY12	\$651,582	\$776,539
FY13	\$684,682	\$803,259
FY14	\$780,000	\$895,894
FY15	\$875,322	\$907,522
FY16	\$900,000	\$956,583
FY17	\$950,000	\$977,644
*FY18	\$997,500	\$997,500
FY19	\$1,007,475	
FY20	\$1,017,550	
FY21	\$1,027,725	
FY22	\$1,038,000	
FY23	\$1,048,383	

*FY18 is year-end estimate

HOTEL OCCUPATION TAXES BUDGET VS. ACTUAL



General Fund Summary

GROSS REVENUE TAX

Another important source of revenue for the City is the Gross Revenue Tax. The Gross Revenue Tax includes franchise fees and occupation taxes (excluding Hotel Occupation Tax) which are established by franchise agreements and the Master Fee Ordinance.

Franchise fee collections have trended down since FY14 and are projected to remain steady or decrease. Possible reasons for this include customers switching from landlines to cellular phones, customers finding alternatives to cable television, and a slow-down of the City's residential growth.

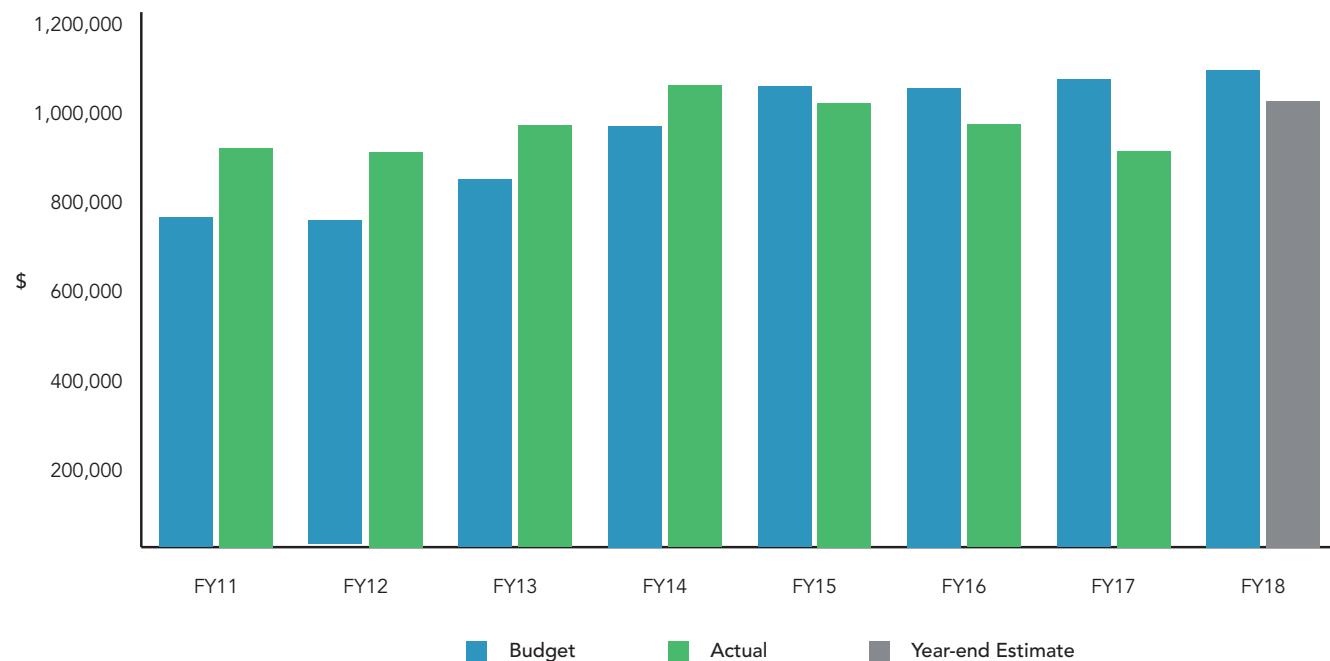
The FY18 year-end estimate is \$68,492 less than the budgeted \$938,492. The recommended FY19 and FY20 budgets reflect annual reductions of 9.4% and 0% or no growth, respectively.

GROSS REVENUE TAX COLLECTED

Fiscal Year	Budget	Actual
FY11	\$740,000	\$895,113
FY12	\$725,000	\$886,215
FY13	\$825,000	\$945,136
FY14	\$944,500	\$1,035,719
FY15	\$1,033,000	\$996,329
FY16	\$1,030,000	\$948,616
FY17	\$1,049,200	\$888,404
*FY18	\$1,070,492	\$1,002,000
FY19	\$982,000	
FY20	\$983,900	
FY21	\$960,990	
FY22	\$963,030	
FY23	\$990,100	

*FY18 is year-end estimate

GROSS REVENUE TAX BUDGET VS. ACTUAL



General Fund Summary

LICENSES & PERMITS

Licenses and permits are used by the City as a means of monitoring certain activities such as the sale of alcohol, building construction, contractor licensing, rental inspection, etc. FY18 year-end projections reflect an 8.6% increase over the budgeted amount of \$537,536.

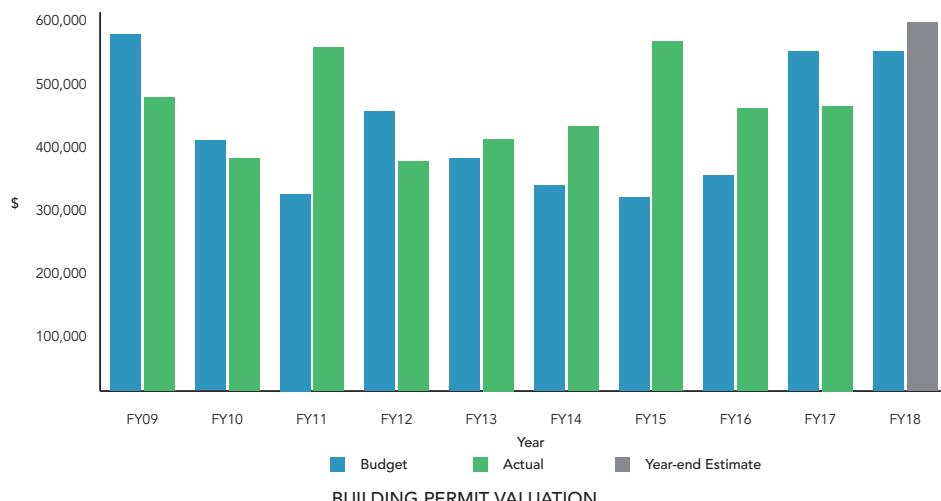
While it is anticipated that commercial building permit activity will continue, because the City's residential area is generally built out, permit revenue is expected to eventually decline. As a result, our revenue projections are conservative and the FY19 budget reflects a decrease of \$122,670 over the FY18 year-end estimate of \$583,950. An additional 4.3% decrease is budgeted for FY20.

Building permit activity for calendar year 2016 included 12 commercial permits valued at \$21.7 million and 13 residential permits valued at \$4.8 million. Building permit activity for calendar year 2017 included 15 commercial permits valued at \$33.2 million and 8 residential permits valued at \$2.5 million.

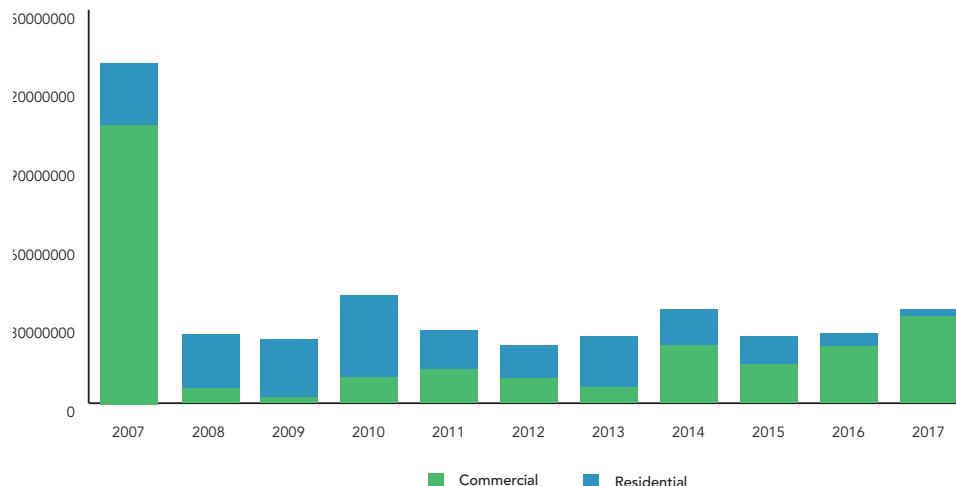
OPERATING TRANSFERS IN

Lottery funds are designated for community betterment purposes and are transferred into the General Fund to cover a portion of the Community Relations Coordinator salary and overtime expenses related to Salute to Summer and other community events. The recommended funding for FY19 & FY20 respectively, is \$96,902 and \$100,293.

LICENSES & PERMITS BUDGET VS. ACTUAL



BUILDING PERMIT VALUATION
COMMERCIAL AND RESIDENTIAL



General Fund Summary

EXPENDITURE SUMMARY

Expenditures, including capital purchases of \$715,147, which are recommended in the FY19 budget total nearly \$18.4 million, an increase of approximately 4.4% from the FY18 budget of \$17.6 million. Similarly, the proposed expenditures for FY20 reflect a 4.2% increase from FY19 to \$19.2 million. The significant increases and decreases will be addressed in the individual department budgets. The majority of the changes have to do with recommended personnel services and capital outlay purchases. Details of major expenditure categories are summarized and discussed as follows:

GENERAL FUND EXPENDITURE DETAIL

	FY17 Actuals	FY18 Budget	FY18 Year-End Estimated	FY19 Proposed Budget	FY20 Proposed Budget	FY21 Projected Budget	FY22 Projected Budget	FY23 Projected Budget
Personnel Services	8,690,072	10,310,262	9,870,013	11,037,152	11,604,726	12,125,639	12,535,879	12,912,335
Commodities	374,406	516,372	479,853	519,689	511,762	520,213	516,573	523,972
Contractual Services	4,276,791	5,007,078	4,670,802	5,113,393	5,268,623	5,374,610	5,512,113	5,694,952
Maintenance	414,095	550,061	658,368	731,869	778,926	717,377	1,194,289	1,201,535
Other Charges	248,664	295,474	239,336	295,701	282,171	285,692	316,119	303,301
Capital Outlay	757,280	954,742	472,299	715,147	750,807	731,653	744,882	264,447
TOTAL EXPENDITURE	14,761,308	17,633,989	16,390,671	18,412,951	19,197,015	19,755,184	20,819,855	20,900,542



General Fund Summary

PERSONNEL SERVICES (SALARY & BENEFITS)

Personnel services include expenditures for salaries, wages and related employee benefits. Personnel services account for approximately 60% of the General Fund expenditures and are proposed to increase by 7% (\$726,890) in FY19 and 5% (\$567,574) in FY20.

The recommended biennial budget reflects anticipated salary adjustments for a new five-year contract with the La Vista Fraternal Order of Police, resulting in salary increases of \$113,383 or 3.75% and \$104,858 or 3.25% for FY19 & FY20, respectively.

All employees not covered by a collective bargaining agreement are in a performance-based compensation

system. In FY19, the budget includes \$203,679 for actual salary increases based on performance evaluations completed in April 2018. In FY20, an average salary increase of 3.75% was utilized for budget purposes. Because we will have actual data from performance reviews in April 2020, this will be updated and incorporated as part of an amended FY20 budget.

Payroll costs in the recommended FY19 budget cover 112 full-time positions as well as 49 part-time positions which includes 1 paid intern position. The following table summarizes the General Fund personnel requests. Additional detail regarding the requests can be found in the City Administrator's transmittal letter and in individual department narratives.

PROPOSED PERSONNEL ADDITIONS

Position	Department / Division	Request	Current Range	Proposed Range
Financial Analyst	Finance	New Position – FY19	-	175
Assistant City Planner	Community Development	New Position – FY19	-	160
Librarian I	Library	Circulation Clerk II from PT to FT position – FY19	115	140
Police Officer (Patrol)	Police	New Position – FY19	-	423
Deputy City Engineer	PW Administration	New Position – FY19	-	205
Parks – Park Foreman	Parks	New Position – FY19	-	165
Streets – MW I	Streets	New Position – FY19	-	130
Sports Complex – Seasonal	Sports Complex	.85 FTE	Seasonal	Seasonal
Police Officer (Patrol)	Police	New Position – FY20	-	423
Streets – MW 1 – PT	Streets	New Position – FY20	-	100

General Fund Summary

The Biennial Budget projects a 6% increase in health and dental insurance premiums.

Currently, all employees who elect to participate in the City's group health/dental insurance pay a portion of the premium. Employees who elect single coverage pay 10% of the cost of that premium and employees who elect any tier of benefit other than single coverage pay 20% of the cost of that premium. The employee's contribution is calculated on a combination of the Blue Cross payment and the City's deductible liability.

The City now provides three network plan choices within Blue Cross (Blue Print, Blue Choice & Network Blue). Within each of those networks are four tiers (Single; Employee/Child; Employee/Spouse; & Family). The City's contribution covers only the Blue Choice network, which is the middle priced network. Employees are given the option to buy up or buy down. If the employee buys up, the employee has to cover the City's difference. If the employee chooses to buy down, there is a savings to the City and that savings is kept with the City. The chart below provides an average cost per tier for Health Insurance.

CURRENT HEALTH AND DENTAL INSURANCE COSTS

Coverage	EE Portion of Premium	City Funded	Employee Funded	Total Coverage Cost
Employee + Child	20%	9,145.84	2,906.16	12,052.00
Employee + Spouse	20%	10,713.68	3,404.32	14,118.00
Family	20%	15,155.92	4,815.84	19,971.76
Single	10%	5,978.64	908.08	6,886.72

COMMODITIES

Commodities include expenditures for office supplies, operating supplies, equipment and maintenance parts and supplies. Commodities are a small portion (2.8%) of the General Fund expenditure budget and total \$519,689 for FY19 and \$511,762 for FY20.

CONTRACTUAL SERVICES

Contractual services include expenditures with outside entities for professional services, technical services, rents and leases, utilities, communications, travel and training, and repairs and maintenance. For FY19, this type of expenditure is budgeted to increase 2.1% to \$5.1 million over the FY18 budget and 3.0% to \$5.3 million in FY20. Contractual services accounts for 28% of the General Fund expenditure budget. (A list of the City's current contracts can be found in the appendix.)

Travel and training recommended for FY19 is \$204,378 a 3.56% decrease over the FY18 budget; and for FY20 is \$253,740, a 24.15% over FY19. Additional information can be found at the end of this General Fund summary section. The following are some of the highlights:

FY19

- Funding for the Alliance for Innovation - Transforming Local Government (TLG) Conference was moved from Administration to Human Resources. There is also a request to include (1) additional attendee. (For the past few years, we have been sending a group of (4) cross-departmental employees consisting of line level & mid-level managers.) This is a great nuts & bolts conference and we have received extremely positive feedback regarding the experience. By including an additional attendee it provides an opportunity to expose more team members to the TLG resources and to build organizational camaraderie.
- Information Technology training has been identified as a need and is recommended for funding.
- Added National Conference for the Sports Complex.

FY20

- The Administrative Services & City Administration budget increases are attributed to the 2019 & 2020 ICMA Conferences falling in the same fiscal year (FY20). (They were not included in the FY19 budget).
- The increase in the Mayor and City Council budget is attributed to budgeting for two members of the Mayor's Youth Leadership Council and a parent of each to attend the National League of Cities Conference.

General Fund Summary

MAINTENANCE

Maintenance activities are required or undertaken to conserve as long as possible the original condition of an asset or resource while compensating for normal wear and tear. Maintenance accounts for about 4% of the General Fund Budget. The overall Maintenance budget increased by 33% in FY19 as a result of moving \$160,000 out of Capital Outlay into the Maintenance line item in the Building Maintenance budget. Discounting the \$160,000 line item change, the FY19 Maintenance budget increased by only 3.96%

OTHER CHARGES

Other charges are those expenses which do not logically fall into any of the scheduled accounts and makes up approximately 1.6% or less of the General Fund budget in FY19 and FY20.

CAPITAL OUTLAY

Capital outlay includes expenditures that result in the acquisition of, or additions to, capital assets. To be classified as a capital outlay, an item must generally have an expected life of more than 5 years and a cost equal to or greater than \$5,000, the capitalization threshold for vehicles and equipment. The FY19 budget includes \$715,147 for capital outlay purchases and the FY20 budget includes \$750,807. Current loan payments for capital outlay purchases are also included in the total funding allocated for Capital Outlay. Capital Outlay detail follows at the end of this section.

TRANSFERS OUT

Transfers out of the General Fund total \$722,604 for FY19 and \$814,750 for FY20. The following transfers are budgeted: A transfer to Debt Service for the Highway Allocation Bonds; to Off-Street Parking for parking lot maintenance; and to Police Academy for the City portion of the Police Academy funding.

SUMMARY OF GF TRANSFERS OUT

Fund	FY19	FY20
Debt Service Fund	(634,604)	(698,850)
Off-Street Parking	(68,000)	(94,900)
Police Academy	(20,000)	(21,000)
TOTAL	(\$722,604)	(\$814,750)

CASH RESERVE

One of the objectives of the long-range financial forecast is to maintain an acceptable cash reserve level. The City has worked to ensure that the municipal budget maintain a General Fund cash reserve of 20-25%. The recommended FY19 budget maintains a cash reserve of \$5.6 million or 32%, and the recommended FY20 budget maintains a cash reserve of \$4.7 million or 25%. Subsequent projections generally fall within the desired reserve range until the end of the forecast period, which is typical because the estimates are much broader.

EXPENDITURES BY DEPARTMENT

The table on the following page is a summary of expenditures by department along with corresponding percentage increases. Capital Outlay expenditures are also included in this summary.

General Fund Summary

GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT (INCLUDING CAPITAL)

	FY17 Actual	FY18 Budget	FY18 YE Estimate	FY19 Proposed	% Change	FY20 Proposed	% Change
Mayor and Council	194,467	234,444	227,039	242,643	3.50%	258,001	6.33%
Boards & Commissions	5,225	10,133	8,252	10,338	2.02%	10,544	1.99%
City Administration	528,092	785,352	679,456	762,447	(2.92%)	808,018	5.98%
Administrative Services	560,718	879,230	833,831	529,503	(39.78%)	555,523	4.91%
Finance	-	-	-	467,116	-	489,303	4.75%
Human Resources	628,809	977,744	678,842	1,013,143	3.62%	1,026,769	1.34%
Information Technology	216,106	244,423	239,279	268,300	9.77%	289,745	7.99%
Community Development	608,405	627,525	580,468	709,130	13.00%	732,950	3.36%
Library	737,030	834,933	809,444	904,397	8.32%	908,468	0.45%
Recreation	585,165	713,475	659,839	712,183	(0.18%)	834,205	17.13%
Pool	121,648	127,193	127,403	133,168	4.70%	135,826	2.00%
Public Transportation	4,231	6,120	6,120	6,181	1.00%	6,243	1.00%
Senior Bus	68,326	92,544	86,244	100,091	8.16%	119,142	19.03%
Animal Control	43,741	54,934	54,000	56,822	3.44%	58,775	3.44%
Fire	1,988,136	2,131,593	2,126,688	2,234,800	4.84%	2,345,302	4.94%
Police	4,313,503	4,918,032	4,849,593	5,304,912	7.87%	5,383,050	1.47%
Public Works Administration	283,714	320,162	300,090	390,701	22.03%	408,146	4.47%
Building Maintenance	536,958	728,114	643,460	682,385	(6.28%)	666,644	(2.31%)
Streets	1,957,169	2,244,336	2,043,520	2,302,236	2.58%	2,522,062	9.55%
Parks	982,925	1,176,001	959,237	1,190,099	1.20%	1,224,803	2.92%
Sports Complex	396,940	527,701	477,866	392,356	(25.65%)	413,496	5.39%
Total	14,761,308	17,633,989	16,390,671	18,412,951	4.42%	19,197,015	4.26%

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
MAYOR AND COUNCIL	LNM Mid Winter Conference	3	Lincoln, NE	770	975	770	975
	NLC Leadership Training and Annual Conference	1	Los Angeles	1,838	755	1,838	755
	NLC Annual Conference	2	Pittsburg PA	3,676	1,510	3,676	1,510
	MAPA/SCEC/SCC Meetings		Local	1,200	500	1,200	500
	Governance Training		Local	-	9,000	-	9,000
	LMN Fall Conference	2	Lincoln, NE	450	780	450	780
	Council Retreat		La Vista	850	-	850	-
	NLC Conference	2	San Antonio TX	-	-	3,676	350
	NLC Conference	2	San Antonio TX	-	-	3,676	340
	NLC Conference	1	Pittsburgh/San Antonio	1,838	755	1,838	755
SUBTOTAL MAYOR AND COUNCIL				\$10,622	\$14,275	\$17,974	\$14,965
BOARDS & COMMISSIONS	NPZA Conference	3	Kearney, NE	1,200	216	1,224	220
	Misc. Training	4	TBD	1,930	600	1,969	612
SUBTOTAL BOARDS & COMMISSIONS				\$3,130	\$816	\$3,193	\$832
CITY ADMINISTRATION	International City Managers Association	3	Nashville/Toronto 2 conferences	-	-	12,975	5,400
	Govt. Social Media Conference	1	TBD	1,300	500		
	3CMA	1	TBD			1,500	500
	LNM Mid Winter Conference	2	Lincoln, NE	520	750	520	750
	LNM Fall Conference	2	TBD	730	750	730	750
	ICMA Regional Conference	2	TBD	2,070	590	2,070	590
	NCMA Conference	2	Nebraska	850	300	850	300
	MAPA, SCEDC, Etc	TBD		400	-	400	-
	Executive Coaching			-	7,500	-	7,500
	PACE Certification	1		-	325	-	
	ASAP Conference	1	TBD	-	-	1,575	1,500
SUBTOTAL ADMINISTRATION				\$5,870	\$10,715	20,620	\$17,290

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
ADMINISTRATIVE SERVICES	ICMA Annual Conf.	1	Toronto CN	-	-	2,250	900
	LNM Mid Winter Conference	1	Lincoln, NE	240	750	242	758
	IIMC Conference	2	Birmingham AL	3,180	1,500	3,212	1,515
	PRIMA IA/NE/SD	2	Lincoln, NE	1,160	300	1,172	303
	PRIMA Annual Conference	3	Orlando FL	1,560	600	1,576	606
	ICAN	1	Omaha, NE	20	1,000	20	1,010
	Misc. Seminars	4	Local	-	2,500	-	2,525
	MAPA, SCEDC, Etc		Local	-	300	-	303
	GP GFOA (Spring)		Local	-	300	-	303
	UNO Municipal Clerk's Academy	2	Kearney NE	1,370	600	1,384	606
SUBTOTAL ADMINISTRATIVE SERVICES				\$7,530	\$7,850	\$11,931	\$9,729
FINANCE	GFOA Conference	1	Los Angeles	3,554	850	3,626	868
	AGA Lincoln Chapter (spring)	1	Lincoln, NE	50	120	51	122
	AGA Lincoln Chapter (fall)	1	Lincoln, NE	50	120	51	122
	LNM Accounting/Finance Conference	1	Kearney, NE	420	380	428	388
	MAPA, SCEDC, Etc	1	Local	-	150	-	153
	GP GFOA (Spring)	1	Local	-	150	-	153
	Certified Public Finance Officer Program	1	TBD	-	586	-	237
	Engagement Training Audit	2	On line	-	1,200	-	600
	NESCPA Accounting and Auditing of NPOs	1	Mahoney State Park	-	275	-	281
	NESCPA Advanced Excel	1	German American Society	-	145	-	148
	NESCPA Annual Governmental Nebraska Accounting and Auditing Conference	1	Lincoln, NE	100	450	102	459
	NESCPA Analytics and Big Data for Accountants	1	Mahoney State Park		325		
SUBTOTAL FINANCE				\$4,174	\$4,751	\$4,258	\$3,531

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
HUMAN RESOURCES	IPMA-HR Annual Conference	1	TBD	2,250	750	2,295	765
	HR Training/Conf.-Local (Barid Holm, HRAM, SHRM)	3	Local	160	4,850	180	4,947
	IPMA-HR - Central Region Training Conf.	2	TBD	3,100	800	3,162	816
	SHRM-CP or SCP Certification Exam	1	Omaha or Travel			1,500	1,395
	Transforming Local Government	5	TBD	8,250	2,500	8,250	2,500
SUBTOTAL HUMAN RESOURCES				\$13,760	\$8,900	\$15,387	\$10,423
I.T.	KnowBe4 Security Awareness Training	Citywide	On-Line				2,500
	Various	Citywide	TBD	1,250	5,000	1,250	5,000
SUBTOTAL I.T.				\$1,250	\$5,000	\$1,250	\$7,500
COMMUNITY DEVELOPMENT	NPZA/NEAPA Annual Conference	5	Kearney, NE	2,260	700	2,284	705
	APA National Conference	2	Misc National Cities	4,550	1,550	4,596	1,566
	I.C.C. Annual Business Meeting	1	TBA	1,696	650	1,713	657
	Colorado Code Institute	2	Denver, CO	2,230	390	2,252	394
	NCOA Summer Quarterly Meeting	1	Misc NE Cities	360	125	364	126
	NCOA Spring Quarterly Meeting	2	Omaha Metro	-	250	-	252
	NCOA Fall Quarterly Meeting	1	Lincoln, NE	-	125	-	126
	Const. Exam Center	1	Englewood, CO	1,076	695	1,087	702
SUBTOTAL COMMUNITY DEVELOPMENT				\$12,172	\$4,485	\$12,296	\$4,528

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
LIBRARY	American Library Association Mid Winter	1	Seattle, WA	1,670	250	1,715	370
	Nebraska Library Association Conference	1	Lincoln, NE	240	100	244	102
	National Association for the Education of Young Children	1	Washington DC	1,905	385	1,943	393
	Nebraska Library Association Conference (Colabella, Shaw, Brown, Hurst	4	Lincoln, NE	548	400	140	408
	Miscellaneous Training	6	Various Locations	150	600	153	612
				-	-	-	-
	Nebraska Library Association Conference	1	La Vista, NE			68	240
	Association for Library Services to Children (Colabello)	1	TBD			627	400
	Youth Retreat (Norton, Brown, Colabello)	3	Ashland, NE			78	300
	Computers in Libraries	1	TBD			1,836	500
SUBTOTAL LIBRARY				\$4,513	\$1,735	\$6,804	\$3,325
RECREATION	Various Management Training/IT	4	Metro Area	-	880	-	889
	NRPA National Congress	2	Baltimore, Md.	2,678	1,070	2,705	1,081
	Local City meetings, luncheons, etc.	6	Metro Area		800		808
SUBTOTAL RECREATION				\$2,678	\$2,750	\$2,705	\$2,778

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
POLICE	TBA	various	NLETC Grand Island, NE	1,000	800	1,020	816
	TBA	various	TBA	1,000	2,000	1,020	2,040
	Professional Meetings	various	TBA	2,500	700	2,550	714
	Critical Incident Debriefing Team)Ruhge/Danderan)	2	TBA	500	200	510	204
	TBA	various	Omaha/Lincoln Area	-	1,500	-	1,530
	IACP	1	TBA	3,400	600	3,468	612
	FBI Retrainer	4	TBA	1,200	400	1,224	408
	SRO National Conference	2	TBA	2,500	1,000	2,550	1,020
	Sarpy Recruit Academy/ Instructor	5	TBA	1,000	600	1,020	612
	Southwest Iowa LE Center Range	various	Iowa	-	1,200	-	1,224
	Officer safety	various	TBA	2,500	3,000	2,550	3,060
	Crime Prevention Environmental Design	2	TBA	3,000	2,000	3,060	2,040
	Brown, Iversen, Ruhge	3		-	4,500	-	4,590
	FBI National Academy (Kinsey/Armbrust)	1	Quantico, VA	1,400	-	1,400	-
	Bike Patrol	4	TBA	-	1,500	-	1,530
SUBTOTAL POLICE				\$20,000	20,000	\$20,372	\$20,400

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
PUBLIC WORKS ADMINISTRATION	APWA PWX	2	Seattle, WA	2,460	1,200	2,510	1,224
	APWA Fall Conference	2	Kearney, NE	428	165	436	168
	NCPA Annual Concrete Conference	2	Lincoln, NE	225	300	230	306
	NCPA Annual Concrete Conference	1	Lincoln, NE	113	150	115	153
	APWA Spring Conference	3	La Vista, NE	-	233	-	237
	Omaha Erosion Control Seminar	1	Omaha, NE	-	26	-	27
	Annual Transportation Conference	3	Omaha, NE	-	338	-	345
	NE League Section Conference	2	Lincoln, NE	287	600	293	612
	Various Prof. Lunches/ Webinars	4	Omaha/Lincoln	-	360	-	368
	APWA Mid-Am Conference	2	Overland Park, KS	-	-	908	300
	TBD	1	TBD	-	1,125	-	1,148
SUBTOTAL PUBLIC WORKS ADMINISTRATION				\$3,513	\$4,497	\$4,492	\$4,888
BUILDING MAINTENANCE	Nebraska Turf Conference	2	Local	30	350	31	357
	NE DHHS	1	Local	75	650		
	Local trade workshops	2	Local	60	2,500	61	2,550
SUBTOTAL BUILDING MAINTENANCE				\$165	\$3,500	\$92	\$2,907

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
PARKS	Parks Operation Workshops	8	Lincoln, NE	96	400	98	408
	Vector Control Workshop	1	North Platte, NE	255	50	260	51
	Tree Care Workshop	9	Omaha, NE	108	450	110	459
	Nebraska Turfgrass Conference	9	Omaha, NE	108	1,575	110	1,607
	Pesticide Applicators License	7	Omaha, NE	84	450	86	459
	PGMS Green Industry Conference	2	Louisville, KY	3,000	700	3,060	714
	Industrial Sales Irrigation Class	9	Omaha, NE	-	240	-	245
	Pool Operator License	4	Omaha, NE	-	160	-	163
	NGCSA Seminars (Various)	1	Nebraska	-	140	-	143
	Nebraska Green Industry Conference	2	La Vista, NE	30	300	31	306
SUBTOTAL PARKS				\$3,681	\$4,465	\$3,755	\$4,555
SPORTS COMPLEX	Parks & Rec Operation & Maint Workshop	1	Lincoln, NE	12	50	12	51
	Tree Care Workshop	4	Omaha, NE	48	180	49	184
	Nebraska Turfgrass Conference	4	Omaha, NE	48	800	49	816
	Pesticide Applicator License	2	Omaha, NE	24	120	24	122
	Irrigation Seminar	3	Omaha, NE	-	100	-	102
	Pool Operators Class	3	Omaha, NE	-	150	-	153
	PGMS/National Conference	1	Kentucky	1,500	350	1,530	357
	Sports Turf Management Conference	1	Arizona			1,500	500
SUBTOTAL SPORTS COMPLEX				\$1,632	\$1,750	\$3,164	\$2,285

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
STREETS	APWA PWX	1	Seattle, WA	1,818	860	1,854	877
	Brown Traffic School	3	Davenport, IA	1,010	-	1,030	-
	NE Concrete Paving Workshop	2	Lincoln, NE	51	404	52	412
	Vector Control	1	North Platte NE	258	51	263	52
	NE APWA Spring Conference	4	La Vista NE	-	404	-	412
	APWA North American Snow Conf	2	Salt Lake, UT	1,273	1,313	1,298	1,339
	NE Asphalt Paving Conference	2	Kearney, NE	536	354	547	361
	NE Quality Concrete Conference	10	Lincoln, NE	-	505	-	515
	VISION Hi-Tech Training & Expo	1	Overland Park, KS	718	632	732	645
	APWA Fall Conference	2	Kearney, NE	1,061	202	1,082	206
	Automotive & Fabrication Courses	1	Metro CC	-	505	-	515
	On-line Automotive Training Courses	4	La Vista, NE	-	354	-	361
	Winter Maintenance Workshop	6	Grand Island, NE	1,140	750	1,163	765
	APWA Mid-Am Conference	1	Overland Park, KS	-	-	630	400
SUBTOTAL STREETS				\$7,865	\$6,334	\$8,651	\$6,860
TOTAL GENERAL FUND				\$102,555	\$101,823	\$136,944	\$116,796

Capital Outlay

DEPARTMENT / ITEM	FY19	FY20
Building Maintenance		
Lift	12,000	
Police		
Unmarked Police Car	25,000	
Marked Police Car	135,000	95,000
Police Motorcycle	20,000	
Dargon Voice Recognition	18,000	
Body Worn Camera Project	50,000	
Security Camera Upgrade	20,000	10,000
In Car Radio	15,000	15,000
Streets		
F-550 PU with plow	90,000	
Backhoe/Excavator	225,000	
4x4 Pickup with Plow	60,000	
Concrete Screed	10,000	
Barricade Trailer	10,000	
Swap Loader/Sprayer	10,000	
Patchbox	10,000	
Parks		
Pick Up With Plow	55,000	
Lawn Mower 72"	30,000	
Snowblower Safety Mounts	8,000	
Utility Vehicle	18,000	
Wide Area Mower	60,000	
Cab & Plow for Ventrac	12,000	
Stand on Spreader	10,000	
Recreation		
Exercise Equipment	11,000	11,110
Sports Complex		
Tilt Bed Trailer	5,000	
Tractor	30,000	
Library		
Self-Check Out Machine	23,920	

Special Service Bus		
Special Service Bus		16,000
Finance		
Office Furniture	4,000	
Community Development		
4x4 Pick-Up Truck	27,000	
Previous Years Financed Outlay		
Street Sweeper FY18	68,026	68,026
Dump Truck FY15	36,795	12,265
Dump Truck FY18	52,796	52,796
Bucket Truck FY18	25,610	25,610
Total	\$715,147	\$750,807

ALL FUND CAPITAL OUTLAY REQUESTS

The department capital outlay requests are shown below along with the funding recommendation of the Managing Directors.

BUILDING MAINTENANCE

FY19

Lift - \$12,000: The existing lift is 25yrs old and is unstable.

POLICE

FY19

Marked Police Car - \$135,000: Replace three vehicles that are 7-8 years old. Both have had above-average maintenance cost. Cost includes up fitting and wireless modem and docking station.

Police Motorcycle - \$20,000: Condition and technology outdated. Will trade the current MC's in 2017 for models coming off lease.

Capital Outlay

Dragon Voice Recognition - \$18,000: Ability to dictate police reports in the field. This pairs with the new LRMS system.

New software is proposed to be implemented into the LVPD report writing work flow. The software is a speech recognition voice dictation software specifically designed to provide law enforcement with a faster, safer and more efficient way to create incident reports. There is a one-time license fee of \$18,000 (based on users) and an annual cost thereafter of \$4,000 for maintenance and upgrades. This is a priority as the new RMS system will feature "mobile field reporting" capability where officers will complete their reports in the field rather than returning to the police station.

Body Worn Camera Project - \$50,000: The LVPD plans to initiate a BWC program and that begins with the purchase of 16 cameras to utilize in the field. The cameras and a 16TB server are estimated to cost \$40,000.

Security Camera Upgrade - \$10,000: Current cameras are operating on separate systems due to technology advancement. A proposed estimate of \$10,000 is proposed to replace the current interview room camera system in the police station. There is not anticipated regular annual fees following this purchase.

In car radio - \$15,000: Replacement plan

FY20

Unmarked Police Car - \$25,000: Planned replacement

Police Cars - \$95,000: Replace two vehicles that are 7-8 years old. Both have had above-average maintenance cost. Cost includes up fitting and wireless modem and docking station.

Security Camera Upgrade - \$10,000: Current cameras are operating on separate systems due to technology advancement. A proposed estimate of \$10,000 is proposed to replace the current interview room system at the police station. There is not anticipated regular annual fees following this purchase.

In car radio - \$15,000: Replacement plan

STREETS

FY19

F-550 w/plow - \$90,000: The current truck is beyond its useful life and is requiring continuous repairs.

Concrete Screed - \$10,000: In order to handle larger repairs, there is a need for a larger screed.

Barricade Trailer - \$10,000: There is a need to be able to haul more barricades and cones.

Swap Loader/Sprayer - \$10,000: Allows application of liquid deicing materials.

Financing from Previous Years

Street Sweeper - \$68,026 Financed by First State Bank

Dump Truck - \$36,795 Financed by Access Bank

Dump Truck - \$52,796 Financed by First State Bank

Bucket Truck - \$25,610 Financed by First State Bank

FY20

Backhoe/Excavator - \$225,000: Staff will determine to keep excavator or purchase backhoe.

4x4 Pickup with Plow - \$60,000: The current truck has reached life expectancy.

Patchbox - \$10,000: There is a need to run additional cold patch crew to repair potholes in the winter months.

Financing from Previous Years

Street Sweeper - \$68,026 Financed by First State Bank

Dump Truck - \$12,265 Financed by Access Bank

Dump Truck - \$52,796 Financed by First State Bank

Bucket Truck - \$25,610 Financed by First State Bank

Capital Outlay

PARKS

FY19

Snowblower Safety Mounts. - \$8,000: To provide and accomplish safe snow blower operation on all of our sidewalks we snow blow.

Utility Vehicle - \$18,000: Parks needs its own utility vehicle as it is always borrowing the Cub Cadet.

Wide Area Mower - \$60,000: With Civic Center Park, there is a need for wide area mower.

Cab & Plow for Ventrac - \$12,000: The cab and plow will allow the Ventrac mower to perform winter snow removal operations.

FY20

Pick Up With Plow - \$55,000: The current truck is well worn and over 100,000 miles. The plow is no longer fit for operations.

Lawn 72" mower - \$30,000: There is a need to replace the current mower has it has been scrapped for parts.

Stand on Spreader - \$10,000: In order to perform efficient fertilization of City facilities and grounds, there is a need for a stand on spreader.

RECREATION

FY19

Exercise Equipment - \$11,000: Replace two pieces of aging equipment.

FY20

Exercise Equipment - \$11,110: Replace two pieces of aging equipment.

SPORTS COMPLEX

FY19

Tilt Bed Trailer - \$5,000: This request is to help the complex crew's daily work by having a trailer that is kept at the complex for day to day use. It would be used for hauling broken mowers or gators to Public Works as well as hauling mulch, dirt, trash during tournaments.

FY20

Tractor - \$30,000: This will replace the current 1070 tractor that the complex uses on a daily basis. Inventory # 2440. This machine was purchased in 1994. This will replace the current 1996 tractor that is used at the complex regularly. Inventory #2226

LIBRARY

FY19

Self-Check Out Machine - \$23,920: A self-check out machine will assist with processing library patrons in a timely manner. This will put less strain on staff when there are lines of patrons waiting to check out. The machine will also promote programming and databases including electronic books.

SPECIAL SERVICES BUS

FY20

Bus - \$16,000: Replace one bus due to high mileage/ maintenance.

FINANCE

FY19

Office Furniture - \$4,000: The current Accountant is using make shift tables and file cabinets for a desk and work area. If a Financial Analyst is approved, there are no additional desks in the city. The \$4,000 would go to purchase used desks for both the Accountant and Financial Analyst.

COMMUNITY DEVELOPMENT

FY19

4x4 Pick-Up Truck - \$27,000: To replace Truck 417 for Community Development, a 2018 Chevy Half Ton work truck would be purchased off the state bid for \$27,000. This would be a four-wheel drive truck that would bring all Community Development trucks to a 4WD standard, allowing them to go off-road into development sites with relative ease without worry of getting stuck.