

General Fund

FY17 & FY18 BUDGET



General Fund Summary

	FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Recommended	FY18 Recommended
REVENUES					
Property Tax	6,629,032	5,877,668	6,147,668	6,444,230	6,472,980
Sales Tax	3,748,172	3,108,225	4,073,960	4,349,841	5,028,839
Payments in Lieu of Taxes	276,376	275,000	275,000	275,000	275,000
State Revenue	1,588,208	1,461,035	1,461,035	1,516,860	1,607,074
Occupation and Franchise Taxes	996,329	1,030,000	1,035,000	1,049,200	1,070,492
Hotel Occupation Tax	907,522	900,000	950,000	950,000	997,500
Licenses and Permits	554,071	341,300	406,400	537,536	537,536
Interest Income	16,627	11,522	30,800	27,837	23,660
Recreation Fees	181,155	156,100	157,100	159,730	162,455
Special Services	20,960	22,500	22,500	23,175	23,889
Grant Income	89,486	215,917	222,317	393,945	276,759
Miscellaneous	299,578	240,865	298,535	293,195	181,759
Total Revenue	15,307,516	13,640,132	15,080,315	16,020,549	16,657,943
EXPENDITURES					
Salary & Benefits	8,149,488	8,933,943	8,722,670	9,271,076	9,709,829
Operating Expenditures	4,944,792	5,325,584	5,161,822	5,626,331	5,820,646
Total Expenditures	13,094,280	14,259,527	13,884,492	14,897,407	15,530,475
Other Financing Sources (Uses)					
Debt Service Transfer	0	0	0	0	0
EDP Transfer	(600,000)	(600,000)	(600,000)	(800,000)	(800,000)
OSP Transfer	(615,000)	(615,000)	(615,000)	(590,000)	(590,000)
CIP Transfer	(109,652)	(50,000)	(31,902)	(66,500)	0
SID Transfers	624	0	0	0	0
Lottery	59,600	70,663	70,663	90,675	93,625
Total Other Uses of Funds	(1,264,428)	(1,194,337)	(1,176,239)	(1,365,825)	(1,296,375)
Operating Cash Annual Inc/(Dec)	948,808	(1,813,732)	19,584	(242,684)	(168,907)
Total Capital	346,382	493,499	486,153	839,199	954,742
Total Expenditures & Capital	13,440,662	14,753,026	14,370,645	15,736,606	16,485,217
Prior Year Cash	7,759,844	8,362,270	8,362,270	7,895,701	6,813,819
End of Year Cash Total	8,362,270	6,055,039	7,895,701	6,813,819	5,690,170

General Fund

The General Fund is the primary operating fund of the City. It is used to account for all revenues and expenditures not accounted for 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.

Concluding FY16 Financial Performance

Revenues are estimated to total approximately \$15 million, which is slightly less (\$227,201) than revenues received in FY15. The year-end estimate is an approximate 10.6% increase over the budgeted amount of \$13.6 million. The increase can primarily be attributed to increases in the Sales & Use Tax (31%) and Permits & Licenses (19%) revenues.

Expenditures & Capital for FY16 are projected to be nearly \$14.4 million which is approximately 2.7% less than the budgeted amount of \$14.7 million. This is a \$929,983 or a 7% increase over FY15.

Fund Balance — The difference in estimated revenues and expenditures, combined with a beginning fund balance, contribute to an estimated ending fund balance of \$7.9 million, which is \$1.84 million more than was budgeted.

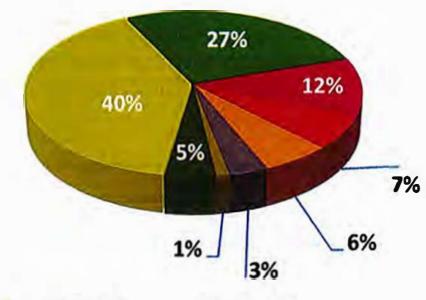
FY17 Budget

Revenues for the proposed FY17 budget are estimated at \$16 million, which reflects growth of 18% over the FY16 Adopted Budget level of \$13.6 million. However, once adjusted for the FY16 year-end estimate, which is approximately \$15 million, the proposed FY17 budget reflects growth of 6.2%. Revenues are expected to increase in both sales & use tax and permits & licenses as a result of new projects.

Expenditures & Capital for FY17 are projected to be \$15.7 million, which reflects growth of 7% over the budgeted amount of \$14.7 million in FY16, or an \$983,580 increase.

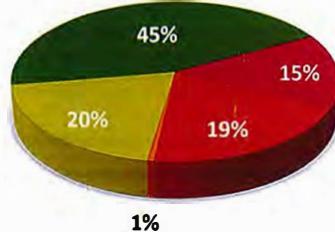
Fund Balance — After expenditures and transfers to the other funds, the budget projects an ending fund balance of \$6.8 million, which is a decrease of \$1.08 million from the FY16 year-end estimate of \$7.9 million. The projected fund balance constitutes a 46% reserve which exceeds the target reserve of 20-25%.

FY 17 General Fund Revenue Sources



■ Property Tax ■ Sales Tax
 ■ Intergovernmental ■ Gross Revenue Tax
 ■ Hotel Occupation Tax ■ Permits & Licenses
 ■ Recreation Fees ■ Other

FY17 General Fund Expenditures by Category



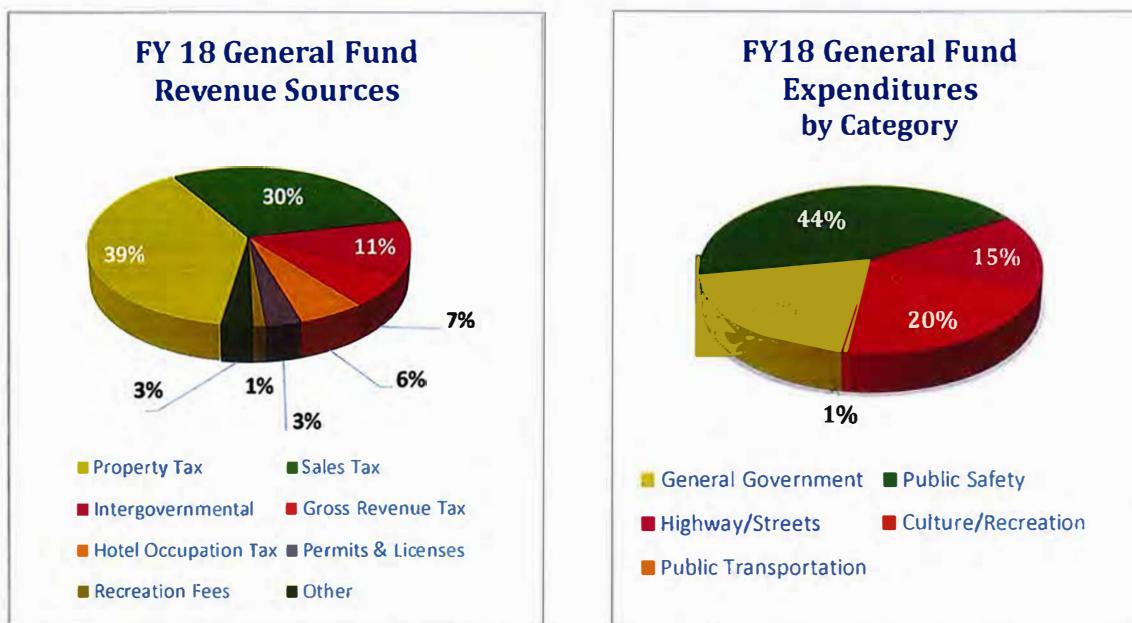
■ General Government ■ Public Safety
 ■ Highway/Streets ■ Culture/Recreation
 ■ Public Transportation

FY18 Budget

Revenues for the FY18 Proposed Budget are estimated at \$16.6 million, which reflects a 4% increase over the FY17 Proposed Budget of \$16 million.

Expenditures & Capital recommended for the proposed FY18 budget are projected to be \$16.5 million, reflecting a 4.7% increase from the recommended FY17 budget.

Fund Balance — After expenditures and transfers to the other funds, the budget projects an ending fund balance of \$5.69 million which is a decrease of \$1.1 million or approximately 16%. The projected fund balance constitutes a 37% reserve, which exceeds the target reserve of 20-25%.



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General Fund Sources of Revenue Summary					
	FY14 Actual	FY15 Actual	FY16 YE Estimate	FY17 Recommended	FY18 Recommended
Beginning Balance	\$7,692,421	\$7,759,844	\$8,362,270	\$7,895,701	\$6,813,819
REVENUES					
Property Tax	6,437,053	6,629,032	6,147,668	6,444,230	6,472,980
Sales Tax	2,145,478	3,748,172	4,073,960	4,349,841	5,028,839
Payment in lieu of taxes	249,676	276,376	275,000	275,000	275,000
State Revenue	1,495,675	1,588,208	1,461,035	1,516,860	1,607,074
Occupation & Franchise tax	1,072,483	996,329	1,035,000	1,049,200	1,070,492
Hotel Occupation Tax	904,327	907,522	950,000	950,000	997,500
Permits & Licenses	419,217	554,071	406,400	537,536	537,536
Interest Income	17,095	16,627	30,800	27,837	23,660
Recreation Fees	157,325	181,155	157,100	159,730	162,455
Special Services	22,790	20,960	22,500	23,175	23,889
Grant Income	181,167	89,486	222,317	393,945	276,759
Transfers	(982,535)	(1,264,428)	(1,176,239)	(1,365,825)	(1,296,375)
Other	378,453	299,578	298,535	293,195	181,759
Operating Revenues	12,498,203	14,043,088	13,904,076	14,654,724	15,361,568
Total Available Resources	20,190,624	21,802,932	22,266,346	22,550,425	22,175,387

Revenue Summary

In developing the revenue forecast, special attention was given to assessed valuation (property tax), sales tax, hotel occupation tax and gross revenue tax (occupation taxes & franchise fees) as these account for 87% of the General Fund Budget. 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. The calculations in this forecast and analysis of results obtained are based on the following assumptions:

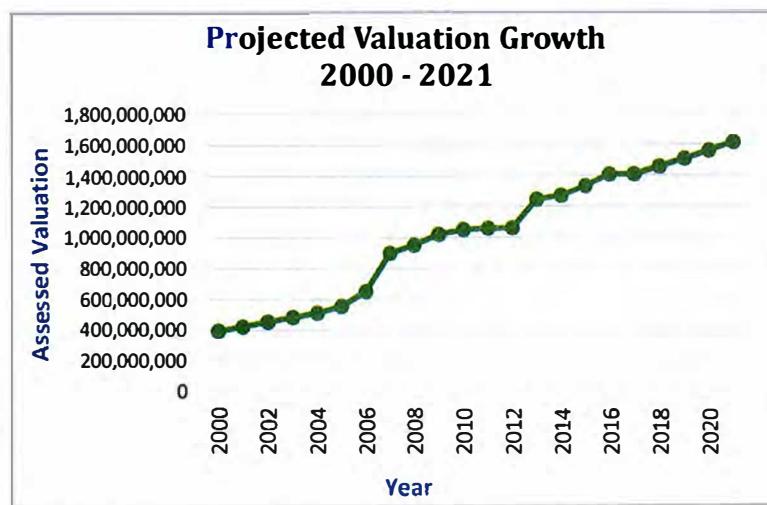
Assessed Valuation

Continued improvement in the overall economy appears to be evidenced via increasing property values. While the City's assessed valuation has averaged about a 5% annual growth over the past five years, if 2013 is excluded (*the year the annexation of SID 59 took effect*), the average annual valuation growth was 1.98%. Based on preliminary information provided by the Sarpy County Assessor's office, the City's valuation for FY17 is projected at \$1,405,909,873 (5.62%). The growth of the City's tax base is positive despite several

vacant commercial properties and home values are regaining momentum as a result of the economic crisis. 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 property valuation growth shown in FY18. Projections for FY18 – FY21 are based on a continuing moderate growth rate of 3.5%.

The following table and chart show both the City's growth in valuation and projected growth to FY21 (Tax Year 2020). For long range planning purposes, valuations are projected to gradually increase.

Valuation Growth		
Tax Year	Growth Rate	Assessed Valuation
2000	18.03%	396,504,904
2001	6.85%	423,659,368
2002	7.45%	455,212,777
2003	6.09%	482,934,886
2004	5.99%	511,881,414
2005	8.25%	554,102,089
2006	17.61%	651,690,883
2007	37.77%	897,837,113
2008	5.88%	950,626,037
2009	7.19%	1,018,941,739
2010	3.04%	1,049,942,564
2011	0.89%	1,059,337,658
2012	0.10%	1,060,374,615
2013	17.31%	1,243,966,760
2014	2.02%	1,269,085,286
2015	4.89%	1,331,138,549
2016	5.62%	1,405,909,873
2017	0.00%	1,405,909,873
2018	3.50%	1,455,116,719
2019	3.50%	1,506,045,804
2020	3.50%	1,558,757,407
2021	3.50%	1,613,313,916



Notes:

- FY17 budget is based on 2016 valuation
- State Auditor requires use of same property valuation in both years.

Property Tax

The primary funding source for General Fund activities is property tax, which accounts for 44% of total general fund revenues. For FY17, the City's general property tax levy rate will remain at .41 per \$100 of assessed valuation and is limited by State Statute to a maximum of .45 plus .05 for interlocal cooperation agreements.

Property tax revenues are projected to increase modestly in the General Fund by \$296,562 or 5% in FY17.

The following table shows the budgeted property tax revenue from FY07 – FY18 in the General Fund. The second table shows anticipated property tax projections during the forecast period.

General Fund Budgeted Property Tax Revenue Collections				
Fiscal Year	Assessed Valuation	Total Tax Levy	General Fund	General Fund
FY07	651,690,883	\$0.50	\$0.48	3,117,917
FY08	897,837,113	\$0.52	\$0.44	3,981,908
FY09	950,626,037	\$0.52	\$0.44	4,216,026
FY10	1,018,941,739	\$0.52	\$0.44	4,519,007
FY11	1,049,942,564	\$0.52	\$0.47	4,971,478
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	1,405,909,873	\$0.55	\$0.41	5,764,230
FY18	1,405,909,873	\$0.55	\$0.41	5,764,230

Property Tax Revenue Projections				
Fiscal Year	Assessed Valuation	Total Tax Levy	General Fund	General Fund
FY17	1,405,909,873	\$ 0.55	\$ 0.41	5,764,230
FY18	1,405,909,873	\$ 0.55	\$ 0.41	5,764,230
FY19	1,455,116,719	\$ 0.55	\$ 0.41	5,965,979
FY20	1,506,045,804	\$ 0.55	\$ 0.41	6,174,788
FY21	1,558,757,407	\$ 0.55	\$ 0.41	6,390,905

Sales & Use Tax

Budgeting for sales and use tax revenue continues to be challenging as a result of the lack of transparency in the State of Nebraska's economic development incentive refund programs. For example, in FY16 the budgeted sales and use tax for all funds (General, Debt & Redevelopment) was \$6,216,449 million. The FY16 year-end estimate is \$8,147,920, or 31% higher than budgeted. The FY17 budget anticipates \$1,656,095 in refunds based on year-to-date letters from the Nebraska Department of Revenue. Refunds projected for FY18 are \$1,200,000. *(We have recently been notified of a large refunding FY19 and project \$2.9 million in incentive refunds).*

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

The following exhibit identifies the sales tax reserve strategy for future sales tax rebates.

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Sales Tax Incentive Reserve				
	General Fund	Debt Service Fund	Redevelopment Fund	Total
FY15 Balance	990,725	495,363	495,363	1,981,451
Sales Tax Incentives	(383,298)	(191,649)	(191,649)	(766,596)
Amount Reserved	658,233	329,117	329,117	1,316,467
FY16 Balance	1,265,660	632,831	632,831	2,531,322
Sales Tax Incentives	(828,047)	(414,024)	(414,024)	(1,656,095)
Amount Reserved	900,000	450,000	450,000	1,800,000
FY17 Balance	1,337,613	668,807	668,807	2,675,227
Sales Tax Incentives	(600,000)	(300,000)	(300,000)	(1,200,000)
Amount Reserved	900,000	450,000	450,000	1,800,000
FY18 Balance	1,637,613	818,807	818,807	3,275,227
Sales Tax Incentives	(1,451,000)	(725,500)	(725,500)	(2,902,000)
Amount Reserved	900,000	450,000	450,000	1,800,000
FY19 Balance	1,086,613	543,307	543,307	2,173,227
Sales Tax Incentives	(1,100,000)	(550,000)	(550,000)	(2,200,000)
Amount Reserved	900,000	450,000	450,000	1,800,000
FY20 Balance	886,613	443,307	443,307	1,773,227
Sales Tax Incentives	(1,100,000)	(550,000)	(550,000)	(2,200,000)
Amount Reserved	900,000	450,000	450,000	1,800,000
FY21 Balance	686,613	343,307	343,307	1,373,227

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.

Sales Tax Projections Before Tax Incentives

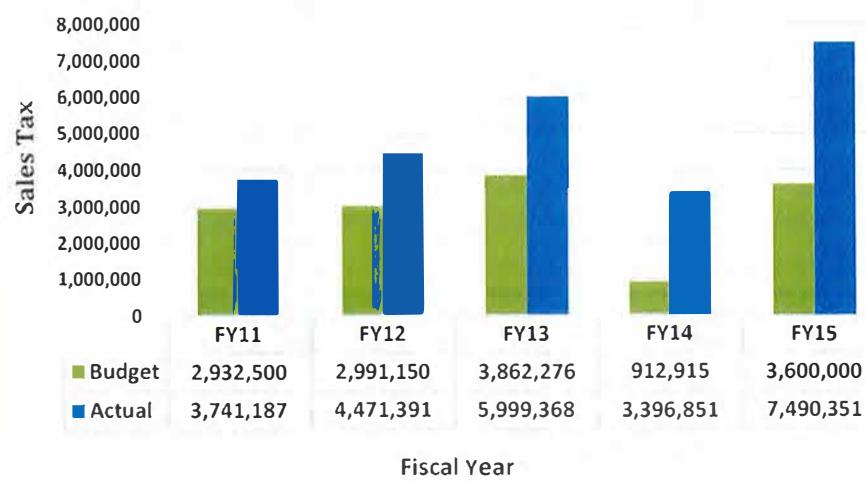
Fiscal Year	Increase	General Fund		Redevelopment		Total Sales Tax Receipts
		Sales Tax (1%)	Debt Service Sales Tax (.5%)	Fund Sales Tax (.5%)		
*FY16		\$4,457,258	\$2,228,629	\$2,228,629	\$8,914,516	
FY17	16.17%	\$5,177,888	\$2,588,944	\$2,588,944	\$10,355,776	
FY18	8.71%	\$5,628,839	\$2,814,420	\$2,814,420	\$11,257,679	
FY19	9.35%	\$6,154,930	\$3,077,465	\$3,077,465	\$12,309,860	
FY20	12.27%	\$6,319,382	\$3,159,691	\$3,159,691	\$12,638,764	
FY21	7.38%	\$6,609,199	\$3,304,600	\$3,304,600	\$13,218,399	

* Year-end estimate

* Redevelopment FY15 1/2 cent effective October, received December

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 components of the sales and use tax and learning all we can about the impact of incentive programs

Sales Tax Budget vs. Actual FY11 - FY15



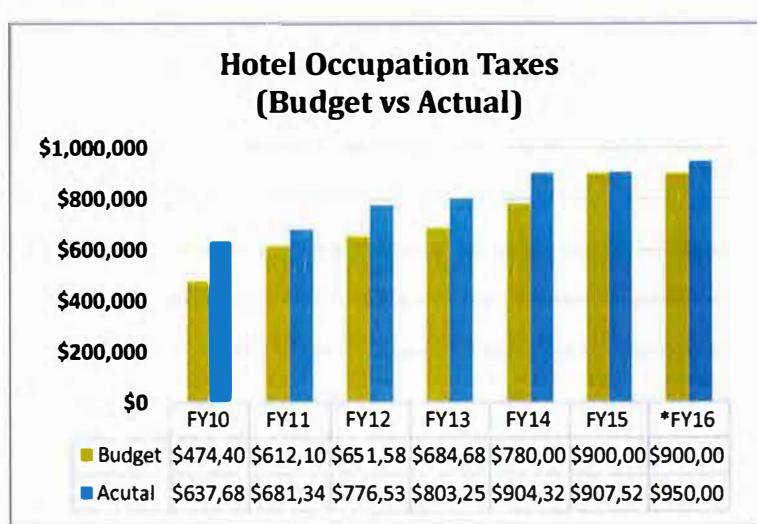
Hotel Occupancy Tax

The City of La Vista has taken great pride in having three top tier hotels including a JQH Embassy Suites, a JQH Marriott Courtyard and Hampton Inn to total 623 rooms. In the spring of 2015, My Place opened a 64-room extended stay hotel and construction of a 72-room Comfort Suites is underway which will bring 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 FY16 is \$950,000 which exceeds the budgeted amount by \$50,000. The recommended budget of \$950,000 for FY17 is based on the FY16 estimate and a 5% increase is projected for FY18. While the competition is increasing as new hotels continue to be built in the metro area, hotel occupancy tax revenue is expected to continue to increase as a result of new hotels and activity in the City.

Hotel Occupation Tax Revenue		
Fiscal Year	Budget	Actual
FY10	\$474,407	\$637,686
FY11	\$612,105	\$681,345
FY12	\$651,582	\$776,539
FY13	\$684,682	\$803,259
FY14	\$780,000	\$904,327
FY15	\$900,000	\$907,522
*FY16	\$900,000	\$950,00
FY17	\$950,000	
FY18	\$997,500	
FY19	\$1,072,375	
FY20	\$1,150,994	
FY21	\$1,233,544	

*Estimate



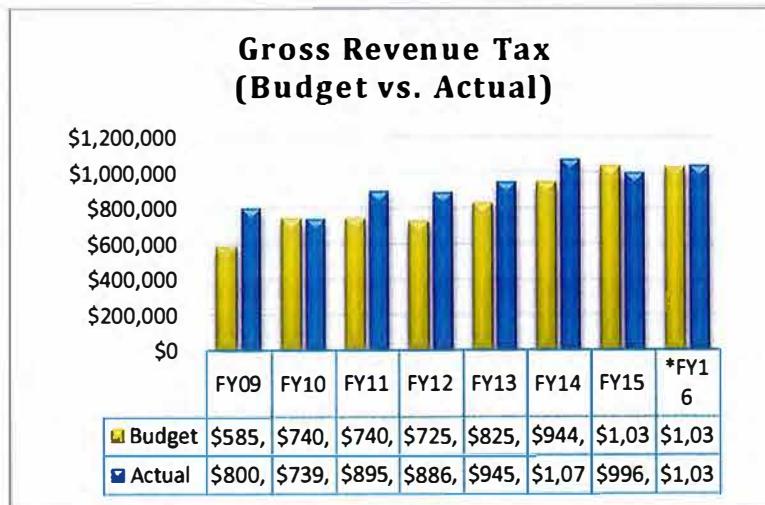
*FY16 is YEE

Gross Revenue Tax

Another critical 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. The FY16 year-end estimate is \$5,000 more than the budgeted \$1,030,000. The recommended FY17 and FY18 budgets reflect annual increases of 1% and 2%, respectively.

Gross Revenue Tax		
Fiscal Year	Budget	Actual
FY09	\$585,000	\$800,700
FY10	\$740,000	\$739,924
FY11	\$740,000	\$895,113
FY12	\$725,000	\$886,215
FY13	\$825,000	\$945,136
FY14	\$944,500	\$1,072,483
FY15	\$1,033,000	\$996,329
*FY16	\$1,030,000	\$1,035,000
FY17	\$1,049,200	
FY18	\$1,070,492	
FY19	\$1,093,077	
FY20	\$1,117,076	
FY21	\$1,142,622	

*Estimate



*FY16 is YEE

Licenses & Permits

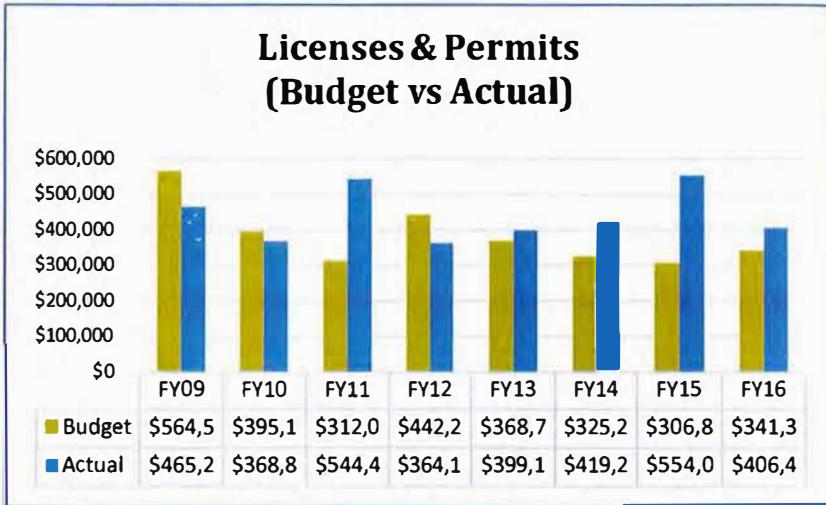
Licenses and permits are used by the City as a means of monitoring certain activities such as the sale of alcohol, building construction, contractor licensing, rental inspection, etc.

FY16 year-end projections reflect a 19% increase over the budgeted amount of \$341,300. A subsequent increase of \$131,136 or 32% over the year-end projections, is projected for FY17 based on anticipated development and construction activity. The same amount is budgeted for FY18. For budgetary purposes it is assumed that there will be a few years of high commercial building permit activity but numbers will begin to moderate and eventually decline as the City's residential area is built out and the City is bounded by neighboring jurisdictions.

Building permit activity for calendar year 2015 included 13 commercial permits valued at \$14.6 million and 32 residential permits valued at \$10.8 million.

Licenses & Permits		
Fiscal Year	Budget	Actual
FY09	\$564,500	\$465,244
FY10	\$395,100	\$368,875
FY11	\$312,000	\$544,427
FY12	\$442,250	\$364,171
FY13	\$368,750	\$399,154
FY14	\$325,250	\$419,217
FY15	\$306,850	\$554,071
*FY16	\$341,300	\$406,400
FY17	\$537,536	
FY18	\$537,536	
FY19	\$537,336	
FY20	\$486,900	
FY21	\$479,400	

*YEE



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 FY17 and FY18 respectively, is \$90,675 and \$93,625.

Expenditure Summary

Expenditures, including capital of \$839,199, recommended in the FY17 budget amount to \$15.7 million, an increase of approximately 7% from the FY16 budget of \$14.7 million. Similarly, the proposed expenditures for FY18 reflect a 5% increase from FY17 to \$16.5 million. Details of major expenditure categories are summarized and discussed as follows:

General Fund Expenditures by Category					
	FY15 Actual	FY16 Budget	FY16 YEE Estimate	FY17 Recommended	FY18 Recommended
Personnel Services	7,195,740	7,788,864	7,618,232	8,058,227	8,387,211
Insurance - Employee Benefit	953,748	1,145,079	1,104,438	1,212,849	1,322,618
Commodities	379,696	512,210	470,828	484,497	504,787
Contractual Services	3,876,987	4,076,508	3,946,361	4,294,210	4,482,819
Maintenance	501,299	499,337	487,933	539,471	550,061
Other Charges	186,810	237,529	256,699	308,153	282,979
Total Operating Expenditures	13,094,280	14,259,527	13,884,491	14,897,407	15,530,475
Capital Projects	346,382	493,499	486,153	839,199	954,742
Interfund					
Total	13,440,662	14,753,026	14,370,644	15,736,606	16,485,217

Personnel Services (Salary & Benefits)

Personnel services include expenditures for salaries, wages and related employee benefits. Personnel services account for the majority of General Fund expenditures at 51% and are budgeted to grow by \$269,363 or 3.5% over the FY16 budget of \$7.8 million. The recommendation for FY18 is \$8.4 million, an increase of \$328,984 or 4%, over FY17.

The proposed budgets for FY17 and FY18 reflect pay adjustments for the third and fourth years of a four-year contract with the La Vista Fraternal Order of Police and a change in the employee performance evaluation and compensation methodologies for employees not covered by a collective bargaining agreement. Members of the FOP will receive salary increases of 2.75% and 3.75% for FY17 and FY18, respectively. For all other employees, a 3% base factor is included for potential salary increases in FY17 in order to get all employees on a common salary increase date (October 1) in conjunction with the new performance evaluation system in which everyone will receive a base factor increase in October 2017. In FY18, a 3.75% salary increase is identified, however, because we will have actual data from performance reviews, this will be updated and incorporated as part of an amended FY18 budget.

Payroll costs in the recommended FY17 budget cover 108 full-time positions as well as 30.3 full-time equivalent positions (FTEs), which includes 1.2 FTE paid intern positions. The following table summarizes the General Fund personnel requests.

Personnel Requests — FY17

Position	Department/Division	Request	Current Range	Proposed Range	Recommended
Secretary Receptionist	Administrative Services	Reclassify to Administrative Assistant	120	130	Yes
Assistant to City Administrator	Administration	Reclassify Pay Range	180	165	Yes
Deputy Director	Public Works	New position		205	Yes
Asst. Golf Course Supt.	PW/Parks	Move Asst. Golf Course Supt. to Parks MWII	140	140	Yes
Maintenance Worker I	PW/Parks	Reclassify to Maintenance Worker II	130	140	Yes
Seasonal Worker	PW/Parks	Add Seasonal Positions Equivalent to 2 FTE	100	100	Yes
Golf Course Services Manager	Recreation	Move Golf Course Services Manager to Recreation	165	165	Yes
Circulation Clerk II	Library	New PT position to continue GED program	115	115	Yes

Personnel Requests — FY18					
Position	Department/Division	Request	Current Range	Proposed Range	Recommended
Administrative Assistant	Administrative Services	New position	130	130	Yes
Police Officer	Police	New position	425	425	Yes
Police Sergeant	Police	New position	426	426	Yes
Maintenance Worker I	Public Works/Streets	Reclassify to Maintenance Worker II	130	140	Yes
Maintenance Worker I	Public Works/Streets	New position	130	130	Not at this time
Part Time	Public Works/Streets	New position	100	100	Not at this time
CAD Tech	Public Works/Streets	New position		160	Not at this time
Maintenance Worker I	Public Works/Parks	Reclassify to Maintenance Worker II	130	140	Yes
Seasonal Worker	Public Works/Parks	Add Seasonal Positions Equivalent to 1 FTE	100	100	Not at this time
Seasonal Worker	Public Works/Sports Complex	Add Seasonal Positions Equivalent to 1 FTE	100	100	Not at this time
Librarian I	Library	New position	140	140	Not at this time
Maintenance Worker I	Public Works/Sewer	Reclassify to Maintenance Worker II	130	140	Yes

The recommended budgets for FY17 and FY18 anticipate a 6% increase in health insurance premiums. In FY14 the City implemented a new approach to health insurance delivery by purchasing a high deductible plan (lowering the City's premiums) and self-insuring the portion between the higher deductible and the deductible offered to employees. The intent is to utilize the premium savings to fund the difference and begin to build a reserve, with an ultimate goal of setting aside enough funding from premium savings to offset the City's entire potential liability and provide additional flexibility regarding health insurance options. After the second year of implementation the program is breaking even.

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.

Current Health & Dental Insurance Costs

Coverage	Portion of Premium	City Funded	Employee Funded	Total Coverage Cost
Single	10%	\$5,448.48	\$728.64	\$6,177.12
Family	20%	\$13,688.16	\$4,225.68	\$17,913.84

Commodities

Commodities include expenditures for office supplies, operating supplies, equipment and maintenance parts and supplies. Commodities are 3% of the General Fund expenditure budget and total \$484,497 for FY17 and \$504,757 for FY18, a reduction of -5.4% in FY17 and an increase of 4.2% from FY17 for FY18.

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 FY17, this type of expenditure is budgeted to increase 5% to \$4.3 million and 4% to \$4.5 million in FY18. Contractual services accounts for 27% of the General Fund budget.

Maintenance

Maintenance activities are required or undertaken to conserve as nearly and as long as possible the original condition of an asset or resource while compensating for normal wear and tear. Maintenance accounts for about 3% of the General Fund Budget. The recommended Maintenance budget increased 8% for FY17 and 2% in FY18.

Other Charges

Other charges are those expenses which do not logically fall into any of the scheduled accounts and makes up approximately 2% or less of the General Fund budget in FY17 and FY18.

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 FY17 budget includes \$839,199 for capital outlay purchases and the FY18 budget includes \$954,742.

Transfers Out

Transfers out total \$1.2 million in both FY17 and FY18 and include the following:

Transfers Out		
Fund	FY17	FY18
Economic Development Program	\$(800,000)	\$(800,000)
Off-Street Parking	\$(590,000)	\$(590,000)
Capital Improvement	\$(66,500)	
Total	\$(1,456,500)	\$(1,390,000)

Cash Reserve

One of the objectives of the long-range financial forecast is to maintain an acceptable reserve level. Ideally it is recommended that the municipal budget maintain a General Fund cash reserve of 20-25%. The recommended FY17 budget maintains a cash reserve of \$6.8 million or 46% and the recommended FY18 budget maintains a cash reserve of \$5.7 million or 37%. 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.

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
1	01 - GENERAL FUND SUMMARY										
2		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected		
3	REVENUES										
6											
9	-01-0010	Total Brought Forward	7,759,844	8,362,270	8,362,270	7,895,701	6,813,819	5,690,169	4,468,702	3,682,454	
10											
11	1001	Real Estate Tax Revenue	5,588,042	5,081,812	5,061,812	5,349,591	5,343,698	5,539,436	5,742,114	5,951,978	
12	1004	Homestead Exemptions	130,340	100,000	120,000	120,000	120,000	120,000	120,000	120,000	
13	1008	Real Estate Tax Credit	180,540	275,856	275,856	294,639	300,532	306,543	312,674	318,927	
14	Property Tax Current Year		5,898,922	5,457,668	5,457,668	5,764,230	5,764,230	5,965,979	6,174,788	6,390,905	
15			2%	-7%	-7%	6%		4%	3%	3%	
16											
17	1002	Personal Property Tax	244,612		250,000	250,000	252,500	255,025	257,575	260,151	
18	1003	Back Year Taxes All Types	70,126	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
19	1005	Motor Vehicle Taxes	397,604	365,000	385,000	375,000	401,250	429,338	459,392	491,549	
20	2006	Pro-Rate Motor Vehicle	17,768	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
21	Property Tax - Other Items		730,110	420,000	690,000	680,000	708,750	739,363	771,967	806,700	
22			9%	-42%	-5%	-1%	4%	4%	4%	4%	
23											
24	Property Tax Total		6,629,032	5,877,668	6,147,668	6,444,230	6,472,980	6,705,342	6,946,755	7,197,605	
25			3%	-11%	-7%	5%		4%	4%	4%	
26											
27	1007	Sales Tax Local (1%)	3,864,332	3,450,000	4,457,258	5,177,888	5,628,839	6,154,930	6,319,382	6,609,199	
28			15%	-11%	15%	16%	9%	9%	3%	5%	
29	1007	ST Incentives/Refunds Pd	-116,160	-341,775	-383,298	-828,047	-600,000	-1,451,000	-1,100,000	-1,100,000	
30	Sales Tax Received		3,748,172	3,108,225	4,073,960	4,349,841	5,028,839	4,703,930	5,219,382	5,509,199	
31			75%	-17%	9%	7%	16%	-6%	11%	6%	
32											
33	2007	In Lieu of Tax	276,376	275,000	275,000	275,000	275,000	277,000	277,000	277,000	
34			11%					1%			
35											
38	2003	Highway Allocation/Mtr Fee	1,574,908	1,447,735	1,447,735	1,503,560	1,593,774	1,689,400	1,790,764	1,898,210	
40	2004	Incentive Payment	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	
41	State Aid										
42	State Revenue		1,588,208	1,461,035	1,461,035	1,516,860	1,607,074	1,702,700	1,804,064	1,911,510	
43			6%	-8%	-8%	4%	6%	6%	6%	6%	
44											
45	1006	Gross Revenue Tax	863,015	920,000	920,000	929,200	938,492	947,877	957,356	966,930	
46	3001	Occupation Licenses	133,314	110,000	115,000	120,000	132,000	145,200	159,720	175,692	
47	Occupation & Franchise Tax		996,329	1,030,000	1,035,000	1,049,200	1,070,492	1,093,077	1,117,076	1,142,622	
48			-7%	3%	4%	1%	2%	2%	2%	2%	

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
49										
50	3005 Hotel Occupancy Tax		907,522	900,000	950,000	950,000	997,500	1,072,375	1,150,994	1,233,544
51				-1%	5%		5%	8%	7%	7%
52										
53	3000 Rental Inspection Fees		33,732	32,000	32,000	32,000	32,000	32,000	32,000	32,000
54	3002 Tobacco/Liquor Licenses		1,820							
55	3003 Plumbing-Tile Licenses		1,905	2,000	2,000	2,000	2,000	2,000	2,000	2,000
56	3004 Firewks Fees		22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
57	4000 Plat & Subdivision Fees		19,070	13,000	18,000	13,000	13,000	13,000	13,000	13,000
58	4001 Building Permits		417,751	220,000	280,000	396,883	396,883	396,883	350,000	345,000
59	4002 Electrical Permits		6,186	5,000	4,500	5,000	5,000	5,000	5,000	5,000
60	4003 Plumbing Permits & Licenses		19,412	20,000	20,000	30,253	30,253	30,253	28,000	26,000
61	4004 Sidewalk & Driveway Repairs		2,736	2,000	2,500	2,200	2,200	2,000	2,000	2,000
62	4005 Curb Cuts		2,478	1,300	900	1,100	1,100	1,100	1,200	1,200
63	4006 Certificate of Occupancy		4,350	4,000	2,500	3,600	3,600	3,600	3,200	3,200
64	4013 Mechanical Permits		22,631	20,000	22,000	29,500	29,500	29,500	28,500	28,000
65	Permits & Licenses		554,071	341,300	406,400	537,536	537,536	537,336	486,900	479,400
66			32%	-38%	-27%	32%			-9%	-2%
67										
68	8010 Interest Income		16,627	11,522	30,800	27,837	23,660	19,220	15,421	12,994
69			-3%	-31%	85%	-10%	-15%	-19%	-20%	-16%
70										
73	5001 Recreation Fees		144,074	125,000	125,000	127,000	129,000	130,000	131,000	132,000
74	5002 Pool Admissions		17,279	14,000	15,000	15,500	16,000	16,500		
75	5003 Pool Memberships		6,050	6,000	6,000	6,000	6,000	6,242		
76	5004 Swimming Lessons		5,995	4,600	4,600	4,600	4,692	4,785		
77	5006 Pool Concessions		7,757	6,500	6,500	6,630	6,763	6,920		
78	Recreation Fees		181,155	156,100	157,100	159,730	162,455	164,447	131,000	132,000
79			15%	-14%	-13%	2%	2%	1%	-20%	1%
80										
81	5007 Special Services Interlocal		14,125	15,000	15,000	15,450	15,932	16,410	16,902	17,409
82	5008 Special Services Fare		6,835	7,500	7,500	7,725	7,957	8,196	8,442	8,695
83	Special Services		20,960	22,500	22,500	23,175	23,889	24,606	25,344	26,104
84			-8%	7%	7%	3%	3%	3%	3%	3%
85										

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
86	2008	Grants - Local/City	3,500	6,100	2,500	7,600	3,100	3,100	3,100	3,100
87	2009	Grants - County ,NRD	5,750	5,750	5,750	5,750	5,750	5,750	5,750	5,750
88	2010	Grants - State (MIRF, Lib, PD)	48,742	144,578	154,578	312,686	200,000	205,000	210,000	215,000
89	2011	Grants - Federal	31,494	59,489	59,489	67,909	67,909	67,909	67,909	67,909
90	Grant Income		89,486	215,917	222,317	393,945	276,759	281,759	286,759	291,759
91			-51%	141%	148%	77%	-30%	2%	2%	2%
92										
93	3006	Fire Inspection Fees	10,184	6,500	8,000	22,250	22,250	22,250	22,000	20,000
94	4014	Rescue Sq Fees (For Eq.)	3,768		491	850	300	244	65	
96	5012	Traffic Viol (Adm Fee)	5,805	6,000	6,000	6,000	6,000	6,000	6,000	6,000
97	5015	Library Fees	19,352	18,000	20,500	20,500	20,500	20,500	20,500	20,500
98	5022	Ne Tax Coll Fee	34		34	34	34	34	34	34
101	6004	Concess Rev - Sports Complex	1,667	2,000	2,000	2,040	2,080	2,122	2,164	2,208
102	7080	Sale of Fixed Assets		1,000	1,000	1,000	1,000	1,000	1,000	1,000
103	8001	Miscellaneous	56,674	75,000	75,000	100,000	100,000	100,000	100,000	100,000
104	8030	Reimbursement - PFD	163,859	132,365	127,810	110,521	24,595	24,835	25,080	25,329
105	8040	Pension Forfeitures Used	38,235		57,700	30,000	5,000	5,000	5,000	5,000
109	Other Income		299,578	240,865	298,535	293,195	181,759	181,985	181,843	180,071
110			-21%	-20%		-2%	-38%			-1%
111										
112	General Fund Net Receipts		15,307,516	13,640,132	15,080,315	16,020,549	16,657,943	16,763,777	17,642,538	18,393,808
113										
114	2016	Transfer - RDF								
115	2017	Transfer- EDP	(600,000)	(600,000)	(600,000)	(800,000)	(800,000)	(600,000)	(600,000)	(600,000)
116	2018	Transfer- OSP	(615,000)	(615,000)	(615,000)	(590,000)	(590,000)	(590,000)	(590,000)	(590,000)
117	2019	Transfer - CIP	(109,652)	(50,000)	(31,902)	(66,500)				
118	General Fund Transfers Out		(1,324,652)	(1,265,000)	(1,246,902)	(1,456,500)	(1,390,000)	(1,190,000)	(1,190,000)	(1,190,000)
119										
120	4010	Lottery Transfer Budgeted	59,600	70,663	70,663	90,675	93,625	96,671	103,819	105,070
121	2012	SID Transfers	624							
122	2014	SID Property Tax Revenues								
123	2017	Transfers - EDP								
124	General Fund Transfers In		60,224	70,663	70,663	90,675	93,625	96,671	103,819	105,070
125										
126	Net Transfers		(1,264,428)	(1,194,337)	(1,176,239)	(1,365,825)	(1,296,375)	(1,093,329)	(1,086,181)	(1,084,930)
127										

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
128	Recpts+Trf	General Fund Net Revenues	14,043,088	12,445,795	13,904,076	14,654,724	15,361,568	15,670,448	16,556,357	17,308,878
129										
130		Total Operating Expenditures	13,094,280	14,259,527	13,884,491	14,897,407	15,530,475	16,173,923	16,614,112	17,158,887
131		EXP % OF Net Revenues	93%	115%	100%	102%	101%	103%	100%	99%
132						incl \$145,250 grants			incl \$40,000 grants	
133		Total Capital Expenditures	346,382	493,499	486,153	839,199	954,742	717,992	728,492	647,492
134		Total Expenditures & Capital	13,440,662	14,753,026	14,370,644	15,736,606	16,485,217	16,891,915	17,342,604	17,806,379
135		Net Fund Balance Change	602,426	-2,307,231	-466,569	-1,081,883	-1,123,649	-1,221,468	-786,247	-497,501
136										
137		Dollar Ending Balance	8,362,270	6,055,039	7,895,701	6,813,819	5,690,169	4,468,702	3,682,454	3,184,953
138		RESERVE % (Cash Resv % of Exp)	64%	42%	57%	46%	37%	28%	22%	19%
139										
142		Property Valuation	1,269,085,286	1,331,138,549	1,331,138,549	1,405,909,873	1,405,909,873	1,455,116,719	1,506,045,804	1,558,757,407
143		Valuation Growth		4.89%		5.62%		3.50%	3.50%	3.50%
144		Budgeted Levy	0.0049	0.0041	0.0041	0.0041	0.0041	0.0041	0.0041	0.0041
156		Uncollected Property Tax	(319,596)							
158										

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
159	Sales Tax Incentive Program Reserve										
160	Beginning Balance		603,776	990,725	990,725	1,265,660	1,337,613	1,637,613	1,086,613	886,613	
161	Trf to Fund to Make Whole			(341,775)	(383,298)	(828,047)	(600,000)	(1,451,000)	(1,100,000)	(1,100,000)	
162	Contribution to ST Reserve		386,949	600,000	658,233	900,000	900,000	900,000	900,000	900,000	
163	Ending Balance		990,725	1,248,950	1,265,660	1,337,613	1,637,613	1,086,613	886,613	686,613	
164											
165											
166	Avail Net of ST Reserve		7,371,545	4,806,089	6,630,041	5,476,205	4,052,556	3,382,088	2,795,841	2,498,340	
167	Reserve % (Cash Resv % of Ex̄)		56%	34%	48%	37%	26%	21%	17%	15%	
168	Summary of All Funds Containing Reserve for Sales Tax Incentives										
170											
171	General Fund		386,949	600,000	658,233	900,000	900,000	900,000	900,000	900,000	
172	Debt Service Fund		193,475	170,000	329,117	450,000	450,000	450,000	450,000	450,000	
173	Redevelopment Fund		193,475	170,000	329,117	450,000	450,000	450,000	450,000	450,000	
174	Contribution to ST Reserve		773,898	940,000	1,316,467	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	
175											
176	Monthly Reserve Amount					150,000	150,000	150,000	150,000	150,000	
177											
178	General Fund		-	(341,775)	(383,298)	(828,047)	(600,000)	(1,451,000)	(1,100,000)	(1,100,000)	
179	Debt Service Fund		-	(170,888)	(191,649)	(414,024)	(300,000)	(725,500)	(550,000)	(550,000)	
180	Redevelopment Fund		-	(170,888)	(191,649)	(414,024)	(300,000)	(725,500)	(550,000)	(550,000)	
181	Trf to Fund to Make Whole		-	(683,551)	(766,596)	(1,656,095)	(1,200,000)	(2,902,000)	(2,200,000)	(2,200,000)	
182											
183	General Fund		990,725	1,248,950	1,265,660	1,337,613	1,637,613	1,086,613	886,613	686,613	
184	Debt Service Fund		495,363	494,475	632,831	668,807	818,807	543,307	443,307	343,307	
185	Redevelopment Fund		495,363	494,475	632,831	668,807	818,807	543,307	443,307	343,307	
186	Ending Balance ST Reserve		1,981,451	2,237,900	2,531,322	2,675,227	3,275,227	2,173,227	1,773,227	1,373,227	
187											
188											
189	CIP Project Summary										
190	CD-14-001 Comprehensive Plan Update			50,000	31,902	40,000	-	-	-	-	
191	FD-17-001 Fire Distr 4 Generator					26,500	-				
192											
193	Total CIP		-	50,000	31,902	66,500	-	-	-	-	
194	CIP Worksheet			50,000	31,902	66,500	-	-	-	-	
195	Difference			-	-	-	-	-	-	-	
196											

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
197										
198				Budget to Actual	Estimate to Budget	Recom to Budget	Recomm to Recomm	Budget to Budget	Budget to Budget	Budget to Budget
199	Revenue % Change		14%	-11%	11%	17%	4%	1%	5%	4%
200	Transfers Out		29%	-5%	-1%	15%	-5%	-14%		
201	Transfers In		42%	17%		28%	3%	3%	7%	1%
202										
203	Expenditure % Change		8%	9%	-3%	4%	4%	4%	3%	3%
204	Personnel Services		1%	10%	-2%	4%	5%	5%	3%	3%
205	Commodities		-17%	35%	-8%	-5%	4%	2%		2%
206	Contractual Services		67%	5%	-3%	5%	4%	3%	3%	3%
207	Maintenance		4%		-2%	8%	2%	1%	1%	2%
208	Other Charges		-76%	27%	8%	30%	-8%	-2%	2%	2%
209										
210	Capital Exp % Change			42%	-1%	70%	14%	-25%	1%	-11%
211	Interfund									
212										
213	Reserve % Change		8%	-28%	30%	13%	-16%	-21%	-18%	-14%
214										

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
215	General Fund Revenues										
216	Property Tax	6,629,032	5,877,668	6,147,668	6,444,230	6,472,980	6,705,342	6,946,755	7,197,605		
217	Sales Tax	3,748,172	3,108,225	4,073,960	4,349,841	5,028,839	4,703,930	5,219,382	5,509,199		
218	Payment in lieu of taxes	276,376	275,000	275,000	275,000	275,000	277,000	277,000	277,000		
219	State Revenue	1,588,208	1,461,035	1,461,035	1,516,860	1,607,074	1,702,700	1,804,064	1,911,510		
220	Occupation & Franchise tax	996,329	1,030,000	1,035,000	1,049,200	1,070,492	1,093,077	1,117,076	1,142,622		
221	Hotel Occupation Tax	907,522	900,000	950,000	950,000	997,500	1,072,375	1,150,994	1,233,544		
222	Permits & Licenses	554,071	341,300	406,400	537,536	537,536	537,336	486,900	479,400		
223	Interest Income	16,627	11,522	30,800	27,837	23,660	19,220	15,421	12,994		
224	Recreation Fees	181,155	156,100	157,100	159,730	162,455	164,447	131,000	132,000		
225	Special Services	20,960	22,500	22,500	23,175	23,889	24,606	25,344	26,104		
226	Grant Income	89,486	215,917	222,317	393,945	276,759	281,759	286,759	291,759		
227	Transfers	(1,264,428)	(1,194,337)	(1,176,239)	(1,365,825)	(1,296,375)	(1,093,329)	(1,086,181)	(1,084,930)		
228	Other	299,578	240,865	298,535	293,195	181,759	181,985	181,843	180,071		
229	Total	14,043,088	12,445,795	13,904,076	14,654,724	15,361,568	15,670,448	16,556,357	17,308,878		
230	General Fund Revenues % Change										
231	Property Tax	3%	-11%	5%	10%	4%	4%	4%	4%		
232	Sales Tax	75%	-17%	31%	40%	16%	-6%	11%	6%		
233	Payment in lieu of taxes	11%					1%				
234	State Revenue	6%	-8%		4%	6%	6%	6%	6%		
235	Occupation & Franchise tax	-7%	3%		2%	2%	2%	2%	2%		
236	Hotel Occupation Tax		-1%	6%	6%	5%	8%	7%	7%		
237	Permits & Licenses	32%	-38%	19%	57%			-9%	-2%		
238	Interest Income	-3%	-31%	167%	142%	-15%	-19%	-20%	-16%		
239	Recreation Fees	15%	-14%	1%	2%	2%	1%	-20%	1%		
240	Special Services	-8%	7%		3%	3%	3%	3%	3%		
241	Grant Income	-51%	141%	3%	82%	-30%	2%	2%	2%		
242	Transfers	29%	-6%	-2%	14%	-5%	-16%	-1%			
243	Other	-21%	-20%	24%	22%	-38%				-1%	
244	Total	12%	-11%	12%	18%	5%	2%	6%	5%		
245											
246											

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
247	General Fund Revenues % of Total									
248	Property Tax	47%	47%	44%	44%	42%	43%	42%	42%	42%
249	Sales Tax	27%	25%	29%	30%	33%	30%	32%	32%	32%
250	Payment in lieu of taxes	2%	2%	2%	2%	2%	2%	2%	2%	2%
251	State Revenue	11%	12%	11%	10%	10%	11%	11%	11%	11%
252	Occupation & Franchise tax	7%	8%	7%	7%	7%	7%	7%	7%	7%
253	Hotel Occupation Tax	6%	7%	7%	6%	6%	7%	7%	7%	7%
254	Permits & Licenses	4%	3%	3%	4%	3%	3%	3%	3%	3%
255	Interest Income									
256	Recreation Fees	1%	1%	1%	1%	1%	1%	1%	1%	1%
257	Special Services									
258	Grant Income	1%	2%	2%	3%	2%	2%	2%	2%	2%
259	Transfers	-9%	-10%	-8%	-9%	-8%	-7%	-7%	-7%	-6%
260	Other	3%	2%	2%	1%	1%	2%	1%		
261	Total	100%	99%	100%	99%	99%	101%	101%	101%	
262										

A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected	
EXPENDITURES BY CATEGORY										
PERSONNEL SERVICES										
101	Salaries - Full-Time	5,602,243	5,902,460	5,827,222	6,058,433	6,294,442	6,608,979	6,833,117	7,032,292	
102	Salaries - Part-Time	510,878	672,416	623,163	744,462	790,180	816,811	746,414	771,405	
103	Overtime Salaries	252,149	290,175	260,435	301,638	324,679	347,004	359,858	375,767	
104	FICA	460,250	517,673	507,557	537,739	566,809	594,621	607,369	625,734	
105	Insurance Charges	867,246	951,218	910,577	962,066	1,056,788	1,141,832	1,225,761	1,299,308	
106	Other Personnel Services									
107	Pension/Civilian	175,594	186,375	184,978	197,215	198,655	208,391	215,139	220,565	
108	Pension/Police	194,626	219,765	214,877	218,741	212,447	223,117	230,422	238,017	
109	Self Insurance Expense	86,502	193,861	193,861	250,783	265,830	281,780	298,687	316,608	
111	Disability Insurance									
	Total Personnel Services	8,149,488	8,933,943	8,722,670	9,271,076	9,709,829	10,222,535	10,516,767	10,879,696	
							30	32	32	
COMMODITIES										
200	Inter-Fund Transfers									
201	Office Supplies	55,186	62,153	65,704	63,535	64,806	66,103	67,107	68,450	
202	Books and Periodicals	58,055	67,210	67,074	67,174	68,518	69,887	71,284	72,710	
203	Food Supplies	10,102	13,426	14,776	16,184	16,507	16,836	11,336	11,562	
204	Wearing Apparel	28,947	40,902	42,110	43,210	51,674	48,147	48,579	49,551	
205	Motor Vehicle Supplies	141,910	215,919	180,054	187,594	191,346	202,749	206,804	210,939	
206	Lab and Maint Supplies	9,126	8,500	9,000	9,000	9,180	9,362	9,550	9,741	
207	Janitor Supplies	7,394	8,800	8,800	8,900	9,078	9,259	9,444	9,633	
208	Chemical Supplies	8,308	10,750	10,250	13,750	14,025	14,305	11,619	11,851	
209	Welding Supplies	1,747	2,500	2,010	2,700	2,754	2,809	2,865	2,923	
210	Botanical Supplies	10,282	25,000	20,000	23,000	23,460	23,929	24,408	24,896	
211	Other Commodities	20,509	25,050	25,050	23,450	26,919	24,397	23,431	23,899	
212	Media	22,157	26,000	20,000	20,000	20,400	20,808	21,224	21,648	
213	Summer Reading Program	5,973	6,000	6,000	6,000	6,120	6,242	6,367	6,494	
215	Squad Supplies									
8400	Concessions-Food Other									
	Total Commodities	379,696	512,210	470,828	484,497	504,787	514,833	514,018	524,297	

A	B	BM	BN	BO	BQ	BS	BT	BU	BV
		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected
2	CONTRACTUAL SERVICES								
297	301 Postage	18,760	18,153	17,826	18,484	18,853	19,317	19,704	20,097
298	302 Telephone	31,681	30,926	30,859	35,373	35,483	36,192	36,386	37,113
299	303 Prof Services-Other	89,369	57,153	46,440	54,250	56,609	57,741	58,895	60,073
300	304 Utilities	713,206	770,520	737,753	796,140	812,225	828,469	836,247	852,971
301	305 Insurance and Bonds	326,490	340,000	340,000	325,916	332,434	339,083	345,865	352,782
302	306 Rentals	8,081	6,600	6,881	6,300	6,426	6,554	6,685	6,818
303	307 Car Allowance	11,458	11,110	11,380	11,430	11,529	11,706	11,886	12,069
304	308 Legal Advertising	7,492	15,325	14,233	15,375	15,683	15,996	15,680	15,993
305	309 Printing	31,008	29,480	30,106	33,699	51,299	52,325	53,370	54,438
306	310 Dues and Subscriptions	92,340	57,834	58,348	62,144	63,371	64,621	65,912	67,231
307	311 Travel	58,818	82,765	74,026	95,965	103,443	100,659	102,673	104,727
308	312 Towel and Cleaning Service	7,853	8,650	11,141	11,420	11,648	11,882	12,119	12,362
309	313 Training	45,410	68,254	63,473	89,820	94,555	94,069	95,948	97,864
310	314 Other Contractual Services	2,137,123	2,316,427	2,294,000	2,467,863	2,582,397	2,679,911	2,788,694	2,902,642
311	315 Inter-Library Book Loan	287	275	275	275	281	287	293	299
312	316 Internet/Phone								
313	320 Prof Services-Auditing	42,555	40,000	40,000	51,720	54,306	57,021	59,872	62,866
314	321 Professional Services-Legal	255,056	223,036	169,620	218,036	232,277	226,601	231,013	235,515
315	Total Contractual Services	3,876,987	4,076,508	3,946,361	4,294,210	4,482,819	4,602,434	4,741,242	4,895,860
316	MAINTENANCE								
317	401 Building and Grounds	129,576	120,232	116,232	139,756	142,352	140,468	139,417	142,005
318	402 Bridges & Culverts								
319	406 Storm Sewers	13,328	1,500	1,500	1,500	1,530	1,561	1,592	1,624
320	407 Sidewalk & Curb Maint		6,000	4,000	6,000	6,120	6,242	6,367	6,494
321	408 Street Maintenance	85,788	76,109	76,109	80,000	81,600	83,232	84,897	86,595
322	409 Machine Equip and Tool Maint	26,097	29,227	28,227	30,779	31,394	32,021	31,707	32,343
323	410 Motor Vehicle Maintenance	132,939	129,546	125,392	140,636	143,449	146,318	149,244	152,229
324	411 Radio Maintenance	1,507	2,850	2,600	3,100	3,162	3,225	3,288	3,353
325	412 Other Maintenance	75,452	99,298	99,298	102,700	104,754	106,849	106,387	108,515
326	413 Traffic Signs	36,612	34,575	34,575	35,000	35,700	36,414	37,142	37,885
327	Total Maintenance	501,299	499,337	487,933	539,471	550,061	556,330	560,041	571,043
328									
329									
330									

A	B	BM	BN	BO	BQ	BS	BT	BU	BV
		FY15 Actual	FY16 Budget	FY16 YE Estimate	FY17 Recommended	FY18 Recommended	FY19 Projected	FY20 Projected	FY21 Projected
2	OTHER CHARGES								
3	500 Donations								
331	505 Other Charges	123,909	176,529	183,699	233,153	206,479	199,761	202,453	206,808
332	509 Refunds								
334	510 County Treasurer Fee	62,901	61,000	73,000	75,000	76,500	78,030	79,591	81,183
335	514 Financial Lending Bond Fees								
336	515 Fee Expense								
337	519 Reimbursement - PFD(see 803)								
338	520 Emergency Expenditures								
340	Total Other Charges	186,810	237,529	256,699	308,153	282,979	277,791	282,044	287,991
341	CAPITAL OUTLAY								
342	601 Land								
343	602 Building								
344	603 Concession Equipment								
345	608 Street Improvements								
346	610 Office Equipment								
347	611 Computer/Internet/Equ								
348	612 Instruments & Fire Apparatus								
349	613 Motor Vehicles	279,721	328,499	318,866	457,202	308,452	282,452	400,952	236,452
350	614 Road Machinery								
351	615 Fire Hose								
352	616 Street Signs and Markers								
353	617 Radio Systems								
354	618 Other Capital Outlay	66,661	165,000	167,287	381,997	646,290	435,540	327,540	411,040
355	623 Grant Money Expenditures								
356	Total Capital Outlay	346,382	493,499	486,153	839,199	954,742	717,992	728,492	647,492
357					incl \$145,250 grants			incl \$40,000 grants	
358	INTER-FUND TRANSFERS								
359	700 Transfer to Sinking Fund								
360	Total Inter-fund Transfers								
361									
362	TOTAL	13,440,662	14,753,026	14,370,644	15,736,606	16,485,217	16,891,915	17,342,604	17,806,379
363							-30	-32	-32
364									
365									

2	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
General Fund Expenditure Totals by Department Including Capital										
366	10	Administrative Services	548,776	590,974	584,434	599,188	617,511	628,502	639,938	651,846
367	11	Mayor and Council	184,142	191,343	191,490	231,399	234,306	237,267	240,290	243,374
368	12	Adv. Boards and Commiss	8,967	9,160	9,160	9,934	10,133	10,336	10,542	10,752
369	13	Building Maintenance	449,571	510,328	468,759	702,915	725,538	723,887	747,458	771,401
370	14	Administration	503,873	500,063	463,850	539,634	574,673	568,692	580,229	592,223
371	15	Police	4,143,306	4,427,985	4,306,528	4,573,546	4,803,587	5,027,588	5,149,580	5,341,775
372	16	Animal Control	48,875	51,750	50,000	53,000	54,934	56,940	59,021	61,179
373	17	Fire	1,609,839	1,705,949	1,699,949	1,756,757	1,735,723	1,821,331	1,911,210	2,005,575
374	18	Community Development	553,437	598,448	561,138	637,412	629,247	643,655	658,614	674,142
375	19	Street Admin.	232,180	241,129	238,147	309,583	318,292	326,682	335,404	344,471
376	20	Streets Operating	1,986,970	2,152,947	2,083,586	2,120,563	2,232,279	2,290,687	2,404,604	2,350,426
377	22	Parks	709,000	866,477	831,268	1,017,282	1,171,779	1,185,729	1,144,156	1,319,970
379	23	Recreation	514,803	549,198	559,100	663,820	699,729	720,770	745,720	771,619
380	24	Sports Complex	399,863	462,318	452,790	433,852	517,142	434,890	516,072	457,707
381	25	Library	670,562	767,167	767,254	802,775	826,311	845,344	864,090	889,333
382	26	Information Technology	183,637	208,485	194,342	231,478	244,423	242,324	247,170	252,113
383	27	Swimming Pool	105,661	121,147	122,279	121,897	125,989	130,222		
384	28	Human Resources	508,904	693,497	681,382	835,591	864,584	894,900	926,568	959,654
385	29	Public Transportation	4,566	5,400	5,400	6,000	6,120	6,242	6,367	6,494
386	30	Senior Bus	73,730	99,261	99,789	89,980	92,918	95,957	155,603	102,357
388	Total		13,440,662	14,753,026	14,370,644	15,736,606	16,485,217	16,891,945	17,342,636	17,806,411
389										

	A	B	BM FY15 Actual	BN FY16 Budget	BO FY16 YE Estimate	BQ FY17 Recommended	BS FY18 Recommended	BT FY19 Projected	BU FY20 Projected	BV FY21 Projected
General Fund Expenditure Totals by Department - Capital										
390	10	Administrative Services								
391	11	Mayor and Council								
392	12	Adv. Boards and Commiss								
393	13	Building Maintenance								
394	14	Administration								
395	15	Police	143,225	133,000	133,000	275,250	175,000	185,000	170,000	180,000
396	16	Animal Control								
397	17	Fire								
398	18	Community Development					25,000			
399	19	Street Admin.								
400	20	Streets Operating	109,237	171,499	172,300	163,202	232,952	243,702	303,702	193,702
401	22	Parks	35,462	100,000	91,353	143,000	264,000	130,000	7,500	151,000
403	23	Recreation				14,247	8,790	8,790	8,790	8,790
404	24	Sports Complex		58,458	78,500	79,000	43,500	93,000		70,000
405	25	Library								
406	26	Information Technology								
407	27	Swimming Pool								
408	28	Human Resources								
409	29	Public Transportation								
410	30	Senior Bus		10,500	10,500				56,500	
411	Total		346,382	493,499	486,153	839,199	954,742	717,992	728,492	647,492
412										
413										

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
414	General Fund Expenditure Totals by Department - Excluding Capital										
415	10	Administrative Services	548,776	590,974	584,434	599,188	617,511	628,502	639,938	651,846	
416	11	Mayor and Council	184,142	191,343	191,490	231,399	234,306	237,267	240,290	243,374	
417	12	Adv. Boards and Commiss	8,967	9,160	9,160	9,934	10,133	10,336	10,542	10,752	
418	13	Building Maintenance	449,571	510,328	468,759	527,915	540,538	553,887	567,458	581,401	
419	14	Administration	503,873	500,063	463,850	539,634	574,673	568,692	580,229	592,223	
420	15	Police	4,000,081	4,294,985	4,173,528	4,298,296	4,632,587	4,862,088	5,047,580	5,237,775	
421	16	Animal Control	48,875	51,750	50,000	53,000	54,934	56,940	59,021	61,179	
422	17	Fire	1,609,839	1,705,949	1,699,949	1,756,757	1,735,723	1,821,331	1,911,210	2,005,575	
423	18	Community Development	553,437	598,448	561,138	612,412	629,247	643,655	658,614	674,142	
424	19	Street Admin.	232,180	241,129	238,147	309,583	318,292	326,682	335,404	344,471	
425	20	Streets Operating	1,877,733	1,981,448	1,911,286	1,957,361	1,999,327	2,046,985	2,100,902	2,156,724	
427	22	Parks	673,538	766,477	739,915	874,282	907,779	1,055,729	1,136,656	1,168,970	
428	23	Recreation	514,803	549,198	559,100	649,573	690,939	711,980	736,930	762,829	
429	24	Sports Complex	341,405	383,818	373,790	390,352	424,142	434,890	446,072	457,707	
430	25	Library	670,562	767,167	767,254	802,775	826,311	845,344	864,090	889,333	
431	26	Information Technology	183,637	208,485	194,342	231,478	244,423	242,324	247,170	252,113	
432	27	Swimming Pool	105,661	121,147	122,279	121,897	125,989	130,222			
433	28	Human Resources	508,904	693,497	681,382	835,591	864,584	894,900	926,568	959,654	
434	29	Public Transportation	4,566	5,400	5,400	6,000	6,120	6,242	6,367	6,494	
435	30	Senior Bus	73,730	88,761	89,289	89,980	92,918	95,957	99,103	102,357	
436	Total		13,094,280	14,259,527	13,884,491	14,897,407	15,530,475	16,173,953	16,614,144	17,158,919	
437											

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
438	General Fund Expenditure % Change by Department (Excl)										
439	10	Administrative Services	353%	8%	-1%	1%	3%	2%	2%	2%	
440	11	Mayor and Council	61%	4%		21%	1%	1%	1%	1%	
441	12	Adv. Boards and Commiss	-16%	2%		8%	2%	2%	2%	2%	
442	13	Building Maintenance	-11%	14%	-8%	3%	2%	2%	2%	2%	
443	14	Administration	-34%	-1%	-7%	8%	6%	-1%	2%	2%	
444	15	Police	3%	7%	-3%		8%	5%	4%	4%	
445	16	Animal Control	4%	6%	-3%	2%	4%	4%	4%	4%	
446	17	Fire	40%	6%		3%	-1%	5%	5%	5%	
447	18	Community Development		8%	-6%	2%	3%	2%	2%	2%	
448	19	Street Admin.	7%	4%	-1%	28%	3%	3%	3%	3%	
449	20	Streets Operating	-1%	6%	-4%	-1%	2%	2%	3%	3%	
450	21	Streets Construction									
451	22	Parks	1%	14%	-3%	14%	4%	16%	8%	3%	
452	23	Recreation		7%	2%	18%	6%	3%	4%	4%	
453	24	Sports Complex	12%	12%	-3%	2%	9%	3%	3%	3%	
454	25	Library	-4%	14%		5%	3%	2%	2%	3%	
455	26	Information Technology		14%	-7%	11%	6%	-1%	2%	2%	
456	27	Swimming Pool	1%	15%	1%	1%	3%	3%	-100%		
457	28	Human Resources	10%	36%	-2%	20%	3%	4%	4%	4%	
458	29	Public Transportation	-19%	18%		11%	2%	2%	2%	2%	
459	30	Senior Bus	7%	20%	1%	1%	3%	3%	3%	3%	
460	% Change by Department		8%	9%	-3%	4%	4%	4%	3%	3%	
461											

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
462	General Fund Expenditure % of Total by Department (Excluding Capital Expenditures)									
463	10	Administrative Services	4%	4%	4%	4%	4%	4%	4%	4%
464	11	Mayor and Council	1%	1%	1%	2%	2%	1%	1%	1%
465	12	Adv. Boards and Commiss								
466	13	Building Maintenance	3%	4%	3%	4%	3%	3%	3%	3%
467	14	Administration	4%	4%	3%	4%	4%	4%	3%	3%
468	15	Police	32%	30%	31%	28%	31%	33%	33%	34%
469	16	Animal Control								
470	17	Fire	12%	12%	12%	12%	11%	11%	12%	12%
471	18	Community Development	4%	4%	4%	4%	4%	4%	4%	4%
472	19	Street Admin.	2%	2%	2%	2%	2%	2%	2%	2%
473	20	Streets Operating	14%	14%	14%	13%	13%	13%	13%	13%
474	21	Streets Construction								
475	22	Parks	5%	5%	5%	6%	6%	7%	7%	7%
476	23	Recreation	4%	4%	4%	4%	4%	4%	4%	4%
477	24	Sports Complex	3%	3%	3%	3%	3%	3%	3%	3%
478	25	Library	5%	5%	6%	5%	5%	5%	5%	5%
479	26	Information Technology	1%	1%	1%	2%	2%	1%	1%	1%
480	27	Swimming Pool	1%	1%	1%	1%	1%	1%	1%	
481	28	Human Resources	4%	5%	5%	6%	6%	6%	6%	6%
482	29	Public Transportation								
483	30	Senior Bus	1%	1%	1%	1%	1%	1%	1%	1%
484	% Total by Department		100%	100%	100%	101%	102%	103%	102%	103%
485										

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
486	General Fund Expenditure Totals By Area (Including Capital)										
487	3 General Government	2,387,870	2,703,850	2,593,417	3,150,139	3,271,168	3,305,908	3,392,195	3,481,363		
488	4 Public Safety	6,355,457	6,784,132	6,617,615	7,020,715	7,223,491	7,549,514	7,778,425	8,082,671		
489	5 Highway/Streets	2,219,150	2,394,076	2,321,733	2,430,146	2,550,571	2,617,369	2,740,008	2,694,897		
490	7 Culture/Recreation	2,399,889	2,766,307	2,732,690	3,039,626	3,340,950	3,316,955	3,270,038	3,438,629		
491	10 Public Transportation	78,296	104,661	105,189	95,980	99,038	102,199	161,970	108,851		
492	Total	13,440,662	14,753,026	14,370,644	15,736,606	16,485,217	16,891,945	17,342,636	17,806,411		
493	General Fund Expenditure Totals By Area (Including Capital)										
494		Budget to Actual	Estimate to Budget	Recom to Budget	Recomm to Recomm	Budget to Budget	Budget to Budget	Budget to Budget			
495	3 General Government	21%	13%	-4%	17%	4%	1%	3%	3%		
496	4 Public Safety	12%	7%	-2%	3%	3%	5%	3%	4%		
497	5 Highway/Streets	1%	8%	-3%	2%	5%	3%	5%	-2%		
498	7 Culture/Recreation	-4%	15%	-1%	10%	10%	-1%	-1%	5%		
499	10 Public Transportation	5%	34%	1%	-8%	3%	3%	58%	-33%		
500	% Total by Area	8%	10%	-3%	7%	5%	2%	3%	3%		
501	General Fund Expenditure Totals By Area (Including Capital) - % of Total										
503	3 General Government	18%	18%	18%	20%	20%	20%	20%	20%	20%	
504	4 Public Safety	46%	46%	46%	45%	44%	45%	45%	45%	46%	
505	5 Highway/Streets	17%	16%	16%	15%	15%	15%	16%	15%	15%	
506	7 Culture/Recreation	18%	19%	19%	19%	20%	20%	19%	19%	19%	
507	10 Public Transportation	1%	1%	1%	1%	1%	1%	1%	1%	1%	
508	% Total by Area	100%	100%	100%	100%	100%	101%	101%	101%		
509											

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV	
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21	
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected	
510	Expenditures by Category										
511	Personnel Services	7,195,740	7,788,864	7,618,232	8,058,227	8,387,211	8,798,953	8,992,351	9,263,812		
512	Insurance - Employee Benefit	953,748	1,145,079	1,104,438	1,212,849	1,322,618	1,423,612	1,524,448	1,615,916		
513	Commodities	379,696	512,210	470,828	484,497	504,787	514,833	514,018	524,297		
514	Contractual Services	3,876,987	4,076,508	3,946,361	4,294,210	4,482,819	4,602,434	4,741,242	4,895,860		
515	Maintenance	501,299	499,337	487,933	539,471	550,061	556,330	560,041	571,043		
516	Other Charges	186,810	237,529	256,699	308,153	282,979	277,791	282,044	287,991		
517	Total Operating Expenditures	13,094,280	14,259,527	13,884,491	14,897,407	15,530,475	16,173,953	16,614,144	17,158,919		
518											
519	Capital Projects	346,382	493,499	486,153	839,199	954,742	717,992	728,492	647,492		
520	Interfund										
521	Total	13,440,662	14,753,026	14,370,644	15,736,606	16,485,217	16,891,945	17,342,636	17,806,411		
522											
523	Expenditures by Category - % Change		Budget to Actual	Estimate to Budget	Recom to Budget	Recomm to Recomm	Budget to Budget	Budget to Budget	Budget to Budget		
524	Personnel Services	8%	-2%	3%	4%	5%	2%	3%			
525	Insurance - Employee Benefit	10%	20%	-4%	6%	9%	8%	7%	6%		
526	Commodities	-17%	35%	-8%	-5%	4%	2%		2%		
527	Contractual Services	67%	5%	-3%	5%	4%	3%	3%	3%		
528	Maintenance	4%		-2%	8%	2%	1%	1%	2%		
529	Other Charges	-76%	27%	8%	30%	-8%	-2%	2%	2%		
530	Total Operating Expenditures	8%	9%	-3%	4%	4%	4%	3%	3%		
531											
532	Capital Projects		42%	-1%	70%	14%	-25%	1%	-11%		
533	Interfund										
534	Total	8%	10%	-3%	7%	5%	2%	3%	3%		
535											
536	Exp by Category - \$ Amount Change										
537	Personnel Services	-282,847	593,124	-170,633	269,363	328,984	411,742	193,398	271,461		
538	Insurance - Employee Benefit	17,580	191,331	-40,641	67,770	109,769	100,994	100,836	91,468		
539	Commodities	-129,549	132,514	-41,382	-27,713	20,290	10,046	-815	10,279		
540	Contractual Services	1,511,700	199,521	-130,147	217,702	188,609	119,615	138,808	154,618		
541	Maintenance	28,574	-1,962	-11,404	40,134	10,590	6,269	3,711	11,002		
542	Other Charges	-582,531	50,719	19,170	70,624	-25,174	-5,188	4,253	5,947		
543	Total Operating Expenditures	562,927	1,165,247	-375,036	637,880	633,068	643,478	440,191	544,775		
544											
545	Capital Projects	9,814	147,117	-7,346	345,700	115,543	-236,750	10,500	-81,000		
546	Interfund										
547	Total	572,741	1,312,364	-382,382	983,580	748,611	406,728	450,691	463,775		
548				0			0	0	0		

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
549	Expenditures by Category - % of Total									
550	Personnel Services	54%	53%	53%	51%	51%	52%	52%	52%	52%
551	Insurance - Employee Benefit	7%	8%	8%	8%	8%	8%	9%	9%	9%
552	Commodities	3%	3%	3%	3%	3%	3%	3%	3%	3%
553	Contractual Services	28%	28%	27%	27%	27%	27%	27%	27%	27%
554	Maintenance	4%	3%	3%	3%	3%	3%	3%	3%	3%
555	Other Charges	1%	2%	2%	2%	2%	2%	2%	2%	2%
556	Total Operating Expenditures	97%	97%	96%	94%	94%	95%	96%	96%	96%
557										
558	Capital Projects	3%	3%	3%	5%	6%	4%	4%	4%	4%
559	Interfund									
560	Total	100%	100%	99%	99%	100%	99%	100%	100%	100%
561										

	A	B	C	D	E	F	G	H
1	Grants							
2	Department	Agency	Account	Total Grant Expenditure	Total Grant Revenue	CFDA	GL Account	Source
3	15 . Police	NE Office of Highway Safety	Overtime . 103 DUI TF	\$ 29,939	\$ 29,939	20.060	01.15.0103	State
4		NE Office of Highway Safety	FICA . 104 DUI TF	\$ 2,611	\$ 2,611	20.060	01.15.0104	State
5		NE Office of Highway Safety	Pension DUI TF	\$ 2,450	\$ 2,450	20.060	01.15.0108	State
6		NE Office of Highway Safety	In-car cameras	\$ 5,250	\$ 5,250	20.060	01.15.0618	State
7		NE Office of Highway Safety	DUI Police cars	\$ 100,000	\$ 100,000	20.060	01.15.0613	State
8		NE Office of Highway Safety	Data Master Breath Tester	\$ 8,000	\$ 8,000	20.060	01.15.0618	State
9		NE Office of Highway Safety	Speed Measuring devices	\$ 7,000	\$ 7,000	20.060	01.15.0618	State
10		NE Office of Highway Safety	Training for DUI TF Grant	\$ 5,000	\$ 5,000	20.060	01.15.0313	State
11		NE Office of Highway Safety	Public Ed, Speed Trailer, equipment	\$ 15,000	\$ 15,000	20.061	01.15.0505	State
12								
13								
14		US Department of Justice	Narcotics & Vice Overtime . OCEDEF	\$ 22,000	\$ 22,000	16.111	01.15.0103	Federal
15		US Department of Justice	Narcotics & Vice FICA - OCEDEF	\$ 1,683	\$ 1,683	16.111	01.15.0104	Federal
16		US Department of Justice	Narcotics & Vice Pension - OCEDEF	\$ 1,540	\$ 1,540	16.111	01.15.0108	Federal
17		US Department of Justice	Safe Streets - Overtime	\$ 15,263	\$ 15,263	\$ 95	01.15.0103	Federal
18		US Department of Justice	Safe Streets - FICA	\$ 1,090	\$ 1,090	\$ 95	01.15.0104	Federal
19		US Department of Justice	Safe Streets - Pension	\$ 1,231	\$ 1,231	\$ 95	01.15.0108	Federal
20		US Department of Justice	Safe Streets - Cell Phone	\$ 1,872	\$ 1,872	\$ 95	01.15.0302	Federal
21		US Department of Justice	Safe Streets - Lease Car	\$ 9,000	\$ 9,000	\$ 95	01.15.0314	Federal
22		US Department of Justice	Safe Streets - Investigative Supplies	\$ 3,600	\$ 3,600	\$ 95	01.15.0505	Federal
23		US Department of Justice	Safe Streets - Travel	\$ 8,750	\$ 8,750	95.001	01.15.0311	Federal
24		Department of Justice	Ballistic Vest Reimbursement	\$ 1,880	\$ 1,880	16.607	01.15.0204	Federal
25								
26	Sub Total Police			\$ 243,159	\$ 243,159		20	
27								
28	22 - Parks	Papio NRD Celebrate Trees	Tree Planting Program - Botanical supplies	\$ 5,000	\$ 5,000		01.22.0210	NRD/County
29		NE Dept. of Environmental Quality	Equipment	\$ 49,000	\$ 25,000		01.22.0618	
30	Sub-Total Parks			\$ 54,000	\$ 30,000		2	
31								
37	23 - Recreation	La Vista Community Foundation	Coat Drive	\$ 1,000	\$ 1,000			Local/City
38								
39	Sub-Total Recreation			\$ 1,000	\$ 1,000		1	
40								
41	25 - Library	Nebraska Library Commission	Program Supplies	\$ 1,215	\$ 1,215		01.25.0201	State
42		Nebraska Library Commission	Language database (Rocket Languages)	\$ 1,095	\$ 1,095		01.25.0201.01	State
43		Nebraska Library Commission	Books	\$ 648	\$ 648		01.25.0202	State
44		Nebraska Library Commission	Life-Sized Games	\$ 2,250	\$ 1,500		01.25.0201	State
45		Nebraska Library Commission	Internship program	\$ 1,000	\$ 1,000		01.25.0102	State
46		Gilder Lehman Institute of America	Created Equal Programming	\$ 1,200	\$ 1,200		01.25.0211	State
47		WCF, Inc.	Snap Circuit Programming	\$ 800	\$ 800		01.25.0201	State
48		La Vista Community Foundation	GED & our community	\$ 2,267	\$ 2,267		01.25.0314	State
49		Loleta D Fyan	Tween & Teen BUILD Collective	\$ 2,500	\$ 2,500		01.25.0201	State

	A	B	C	D	E	F	G	H
1	Grants							
2	Department	Agency	Account	Total Grant Expenditure	Total Grant Revenue	CFDA	GL Account	Source
3								
50		PayPal	Volunteers / Donation	\$ 500	\$ 500			
51		Young Adult Library Svcs Assoc	Teen Summer Intern	\$ 1,000	\$ 1,000	01.25.0102		State
52		Young Adult Library Svcs Assoc	Summer Learning	\$ 1,000	\$ 1,000	01.25.0201		State
53	Sub Total Library			\$ 15,475	\$ 14,725		12	
54								
55	30 - Bus Service	State of NE Transit Assistance	Special bus expenditures	\$ 31,045	\$ 31,045			State
56		La Vista Community Foundation	Senior Bus Passes	\$ 600	\$ 600			Local/City
57	Sub Total Special Services Bus			\$ 31,645	\$ 31,645		2	
58								
59	20 - Streets Operating	Nebraska Environmental Trust	Convert vehicles to Compressed Natural Gas (CNG) (20% match: \$13,333)	\$ 79,999	\$ 66,666	01.20.0613		State
60		MAPA	Purchase Traffic Counters	\$ 6,000	\$ 6,000	01.20.0211		Local/City
61		Sarpy/Cass Dept. of Health	West Nile Virus Scrap Tire Program	\$ 750	\$ 750	01.20.0314		NRD/County
62	Sub Total Streets Operating			\$ 86,749	\$ 73,416			
63								
64								
65	TOTAL GRANTS			\$ 432,028	\$ 393,945	\$ 38,083		
66	These are anticipated grants; therefore the expenditures are not authorized unless the grants are awarded.							
67								
68		Local/City		\$ 7,600	\$ 7,600			
69		NRD/County		\$ 5,750	\$ 5,750			
70		State		\$ 350,769	\$ 312,686			
71		Federal		\$ 67,909	\$ 67,909			
72							Single Audit Limit : \$	750,000
73				\$ 432,028	\$ 393,945			
74				\$ -	\$ -			
75								
76	Storm Water			\$ 697,734	\$ 472,918	\$ 224,816		4
77								
78	Lottery			\$ 16,200	\$ 16,200	\$ -		5
79								
80	City of La Vista Total Grants			\$ 1,145,962	\$ 883,063	\$ 262,899		49
81								

Travel and Training
Departmental Budget for Travel and Training
FY 16/17 General Fund

1	A	B	C	FY17		FY18					
				Recommended	FY17 TI Travel Cost (01-0311)	Recommended	FY17 TI Training Cost (01-0313)	Recommended	FY18 TI Travel Cost (01-0311)	Recommended	FY18 TI Training Cost (01-0313)
4	01.10	Admin Services	75% Allocation	\$	6,494	\$	7,769	\$	6,620	\$	7,656
5	01.28	Human Resources	75% Allocation	\$	8,972	\$	8,761	\$	9,154	\$	8,939
6	01.11	Mayor/Council		\$	9,505	\$	12,963	\$	9,695	\$	13,223
7	01.12	Boards & Commissions		\$	3,085	\$	810	\$	3,147	\$	826
8	01.14	Administrative	75% Allocation	\$	9,118	\$	6,751	\$	15,151	\$	9,301
9	01.15	Police		\$	22,750	\$	22,950	\$	23,205	\$	23,409
10	01.18	Community Development		\$	11,157	\$	4,385	\$	11,381	\$	4,476
11	01.13	PW Building Maintenance		\$	2,304	\$	2,610	\$	2,351	\$	2,662
12	01.19	Street Admin.	75% Allocation	\$	5,269	\$	5,491	\$	5,376	\$	5,603
13	01.20	Streets Operating		\$	6,850	\$	5,425	\$	6,987	\$	5,534
14	01.22	Parks		\$	3,581	\$	4,465	\$	3,653	\$	4,555
15	01.23	Recreation		\$	2,428	\$	2,750	\$	2,476	\$	2,805
16	01.24	Sports Complex		\$	168	\$	2,400	\$	528	\$	3,907
17	01.25	Library		\$	4,284	\$	2,290	\$	3,723	\$	1,659
18	Total General Fund			\$	95,965	\$	89,820	\$	103,447	\$	94,555
19											
20	08.81	Lottery	ICSC	\$	10,020	\$	3,400	\$	10,220	\$	3,468
21											
22	02.42	Sewer Operating		\$	6,550	\$	2,795	\$	6,680	\$	2,851
23	02.41	Sewer Administration	25% Allocation	\$	9,941	\$	9,586	\$	12,092	\$	10,486
24	Total Sewer Fund			\$	16,491	\$	12,381	\$	18,772	\$	13,337
25					10		5		8		14
26	09.91	Golf Clubhouse		\$	-	\$	-	\$	-	\$	-
27	09.92	Golf Maintenance		\$	-	\$	-	\$	-	\$	-
28	Total Golf Fund			\$	-	\$	-	\$	-	\$	-
29											
30											
31	City of La Vista Grand Total			\$	122,476	\$	105,601	\$	132,439	\$	111,360
32											
33	City of La Vista Grand Total Travel and Training			\$	228,077				\$	243,799	
34					-		-		-		-
35											
36											
37											

Travel and Training
Departmental Budget for Travel and Training
FY 16/17 General Fund

	A	B	C	D	E	F	I	J	M	N
1	Travel & Training						FY17		FY18	
2	Department		Employee	Total Number Requested	Name of Conference	Location	Recommended	Recommended	Recommended	Recommended
3							FY17 TI Travel Cost (01-0311)	FY17 TI Training Cost (01-0313)	FY18 TI Travel Cost (01-0311)	FY18 TI Training Cost (01-0313)
4	01.10	Admin Services	DAS	1	FBINAA Conference	Kearney, NE	353	75	359	77
5		FD		1	GFOA Conference	Denver, CO	1,333	319	1,360	326
6		FD		1	AGA Lincoln Chapter (spring)	Lincoln, NE	38	90	38	92
7		FD		1	AGA Lincoln Chapter (fall)	Lincoln, NE	38	90	38	92
8		DAS/CC		2	LNM Mid Winter Conference	Lincoln, NE	180	563	184	574
9		FD/CC		1	LNM Accounting/Finance Conference	Kearney, NE	634	570	647	581
10		CC		1	IIMC Conference	Montreal, CN	1,179	525	1,202	536
11		CC/DAS		2	PRIMA IA/NE/SD	Lincoln, NE	555	150	566	153
12		CC		1	PRIMA Annual Conference	Phoenix, AZ	1,144	450	1,167	459
13		TBD		3	ICAN	Omaha, NE	15	563	15	574
14		TBD			Misc. Seminars	Local	-	1,875	-	1,913
15		TBD			MAPA, SCEDC, Etc	Local	-	225	-	230
16		CC/DAS/FD/AP/ACT		5	GP GFOA (Spring)	Local	-	563	-	574
17		FD		1	Citywide Asset Management	Madison, WI	413	821	421	838
18		FD		1	Certified Public Finance Officer Program	TBD	-	440	-	178
19		CC/TBD		2	UNO Municipal Clerks Academy	TBD	612	450	623	459
20										
21		Sub Total 01.10*			*This is 75% of the total cost - 25% of the cost is charged to the Sewer Fund 02-41.		\$ 6,494	\$ 7,769	\$ 6,620	\$ 7,656
22										
23	01.28	Human Resources	DAS/HRMgr/HRGen	3	PRIMA Conference	TBD	675	225	689	230
24			DAS/HRMgr/HR GEN	3	IPMA-HR	TBD	3,225	1,685	3,290	1,719
25			DAS/HRMgr/HRGen	3	HRAM Trainings	Local	141	540	144	551
26			Staff		Trainings		750	3,375	765	3,443
27			DAS/HRM/HRG	3	Baird Holm Labor Law Forum	Omaha, NE	-	551	-	563
28			DAS/HRM/HRG	3	SHRM -NE	Omaha, NE	-	675	-	689
29			DAS/HRMgr/HR GEN	3	IPMA-HR - Central Region Meeting	TBD	3,056	664	3,118	677
30			HRM Manager	1	SHRM-CP Certification Training	Omaha or Travel	1,125	1,046	1,148	1,067
31					TLG - see Administrative					
32		Sub Total 01.28*			*This is 75% of the total cost - 25% of the cost is charged to the Sewer Fund 02-41.		\$ 8,972	\$ 8,761	\$ 9,154	\$ 8,939
33										
34	01.11	Mayor/Council	Elected Officials	2	LNM Mid Winter Conference	Lincoln, NE	544	780	555	796
35			Mayor	1	NLC Leadership Training and Annual Conf.	Pittsburg PA	2,041	755	2,082	770
36			Elected Officials	2	NLC - Annual Conference	Pittsburg PA	4,552	1,510	4,643	1,540
37			Elected Officials		MAPA/SCEC/SCC	Local	1,200	500	1,224	510
38			Elected Officials		Governance Training	Local	624	8,638	636	8,811
39			Elected Officials	2	LMN Fall Conference	Lincoln, NE	544	780	555	796
40					ICSC - See Lottery					
41		Sub Total 01.11					\$ 9,505	\$ 12,963	\$ 9,695	\$ 13,223
42										
43	01.12	Boards & Commissions	PC or BOA	3	NPZA Conference	Kearney, NE	1,155	210	1178	214
44			Board or Commission Members	4	Misc. Training	TBD	1,930	600	1969	612
45		Sub Total 01.12					\$ 3,085	\$ 810	\$ 3,147	\$ 826
46										

Travel and Training
Departmental Budget for Travel and Training
FY 16/17 General Fund

	A	B	C	D	E	F	I	J	M	N
2							Recommended	Recommended	Recommended	Recommended
3	Department	Employee	Total Number Requested		Name of Conference	Location	FY17 TI Travel Cost (01-0311)	FY17 TI Training Cost (01-0313)	FY18 TI Travel Cost (01-0311)	FY18 TI Training Cost (01-0313)
47	01.14 Administration	CA/ACA/ATCA	3	International City Managers Association	San Antonio/Baltimore	-	-	-	7,200	3,825
48		TBD	4	Transforming Local Government	Tulsa	4,950	1,500	4,950	1,500	
49		CRC	1	Govt. Social Media Conference	Reno, NV	863	375	-	-	
50		CRC	1	3CMA		-	-	1,088	375	
51		TBD	2	LNM Mid Winter Conference	Lincoln, NE	390	563	390	563	
52		TBD	2	LNM Fall Conference	TBD	586	563	585	563	
53		CA	1	SEI Alumni On-Core	Charlottesville VA	1,391	1,275	-	-	
54		TBD	2	NCMA Conference	Nebraska	638	225	638	225	
55		TBD	TBD	MAPA, SCEDC, Etc		300	-	300	-	
56				Executive Coaching		-	2,250	-	2,250	
57										
58	Sub Total 01.14*			*This is 75% of the total cost - 25% of the cost is charged to the Sewer Fund 02-41.		\$ 9,118	\$ 6,751	\$ 15,151.00	\$ 9,301.00	
59										
60	01.15 Police	Officer/Sergeant	various	TBA	NLETC Grand Island, NE	1,000	800	1,020	816	
61		Officer/Sergeant	various	TBA	TBA	1,000	2,000	1,020	2,040	
62		Chief/Capt/Sgts	various	Professional Meetings	TBA	1,500	750	1,530	765	
63		Officers (Ruhge/Danderan)	2	Critical Incident Debriefing Team	TBA	500	200	510	204	
64		Civilian Staff	various	TBA	Omaha/Lincoln Area	-	1,500	-	1,530	
65		Chief Lausten	1	IACP	TBA	1,500	300	1,530	306	
66		Captain	1	IACP	TBA	1,500	300	1,530	306	
67			1	FBI Retrainer	TBA	1,500	300	1,530	306	
68		Officer/Sergeant	1	DARE National Conference	TBA	1,500	500	1,530	510	
69		Officer/Sergeant	1	Sarpy Recruit Academy/Instructor	TBA	1,000	600	1,020	612	
70		Officer/Sergeant	various	Southwest Iowa LE Center Range	Iowa	-	1,200	-	1,224	
71		Detectives	various	Verbal De-Escalation	TBA	-	3,000	-	3,060	
72		SWAT	various	TBA	TBA	3,000	2,000	3,060	2,040	
73		Officer Ruhge	1	College Reimbursement - Ruhge		-	1,500	-	1,530	
74		Officer J. Brown	1	College Reimbursement - Brown		-	1,500	-	1,530	
75			1	College Reimbursement - McNeil		-	1,500	-	1,530	
76			1	DUI Task Force - Grant		-	5,000	-	5,100	
77			1	Safe Streets (Grant)		8,750	-	8,925	-	
78	Sub Total 01.15					\$ 22,750	\$ 22,950	\$ 23,205	\$ 23,409	
79										
98	01.18 Community Development	CDD	1	NPZA/NEAPA Annual Conference	Kearney, NE	425	140	434	143	
99		CDD	1	APA National Conference	New York, NY	2,181	750	2,225	765	
100		City Planner	1	NPZA/NEAPA Annual Conference	Kearney, NE	510	140	520	143	
101		City Planner	1	APA National Conference	New York, NY	2,181	750	2,225	765	
102		CBO	1	NPZA/NEAPA Annual Conference	Kearney, NE	435	140	444	143	
103		CBO	1	I.C.C. Annual Business Meeting	TBA	1,466	600	1,495	612	
104		CBO	1	Colorado Code Institute	Denver, CO	942	195	961	199	
105		CBO	1	NCOA Summer Quarterly Meeting	Misc NE Cities	360	125	367	128	
106		CBO	1	NCOA Spring Quarterly Meeting	Omaha Metro	-	125	-	128	
107		Bldg Inspector A	1	NCOA Spring Quarterly Meeting	Omaha Metro	-	125	-	128	
108		Bldg Inspector A	1	NCOA Fall Quarterly Meeting	Lincoln, NE	-	125	-	128	
109		Bldg Inspector A	1	Const. Exam Center	Englewood, CO	860	695	877	709	
110		Bldg Inspector A	1	Colorado Code Institute	Denver, CO	942	195	961	199	
111		Permit Technician	1	NPZA/NEAPA Annual Conference	Kearney, NE	420	140	428	143	
112		CD Intern	1	NPZA/NEAPA Annual Conference	Kearney, NE	435	140	444	143	
113										
114	Sub Total 01.18					\$ 11,157	\$ 4,385	\$ 11,381.00	\$ 4,476.00	
115										

Travel and Training
Departmental Budget for Travel and Training
FY 16/17 General Fund

	A	B	C	D	E	F	I	J	M	N
2							Recommended	Recommended	Recommended	Recommended
3	Department	Employee	Total Number Requested	Name of Conference	Location		FY17 TI Travel Cost (01-0311)	FY17 TI Training Cost (01-0313)	FY18 TI Travel Cost (01-0311)	FY18 TI Training Cost (01-0313)
116	01.13 PW Building Maintenance	Jeff / Aaron	2	Nebraska Turf Conference	Local	30	360	31	367	
117		Jeff / Aaron	2	Tree Care Workshops	Local	30	150	31	153	
118		Jeff / Aaron	2	Local trade workshops	Local	30	2,000	31	2,040	
119		Jeff	1	NFMT	Baltimore, MD	2,214	100	2,258	102	
120										
121		Sub Total 01.13					\$ 2,304	\$ 2,610	\$ 2,351	\$ 2,662
122										
123	01.19 Street Admin.	Admin Secretary	1	Professional Development Courses	Omaha Metro	23	150	24	153	
124		Director & Deputy Director	2	APWA Congress	Orlando, FL	2,460	1,200	2510	1,224	
125		Director & Deputy Director	2	APWA Fall Conference	Kearney, NE	428	150	436	153	
126		Director & Deputy Director	2	NCPA Annual Concrete Conference	Lincoln, NE	226	300	230	306	
127		City Engineer	1	NCPA Annual Concrete Conference	Lincoln, NE	112	150	115	153	
128		City Engineer	1	APWA Spring Conference	La Vista, NE	-	75	0	77	
129		Director & Deputy Director	2	APWA Spring Conference	La Vista, NE	-	150	0	153	
130		City Engineer	1	NeFSMA Annual Conference	TBD in NE	-	75	0	77	
131		City Engineer	1	Annual Transportation Conference	Omaha, NE	-	113	0	115	
132		Director & Deputy Director	2	Annual Transportation Conference	Omaha, NE	-	225	0	230	
133		Director & Deputy Director	2	NE League Section Conference	Lincoln, NE	287	600	293	612	
134		PW Admin Staff	4	Various Prof. Lunches/Webinars	Omaha/Lincoln	-	360	0	368	
135		Director & Deputy Director	2	APWA Mid-Am Conference	Overland Park, KS	908	300	926	306	
136		Director & Deputy Director	2	Citywide Asset Management	Madison, WI	825	1,643	842	1,676	
137										
138		Sub Total 01.19*		*This is 75% of the total cost - 25% of the cost is charged to the Sewer Fund 02-41.			\$ 5,269	\$ 5,491	\$ 5,376	\$ 5,603
139										
140	01.20 Streets Operating	Street Superintendent	1	APWA Congress	Minneapolis, MN	1,800	850	1836	867	
141		Street & 2 MWII	3	Brown Traffic School	Davenport, IA	900	-	918	-	
142		Street Sup. & Street Foremen	2	NE Concrete Paving Workshop	Lincoln, NE	50	400	51	408	
143		MWII	1	Vector Control	Omaha, NE	-	50	0	51	
144		Street Foreman & 3 Foreman	4	NE APWA Spring Conference	La Vista NE	-	400	0	408	
145		Foreman & MWII	2	APWA North American Snow Conf	Hartford, CT	2,540	1,300	2591	1,326	
146		Street Sup, Foremen	2	NE Asphalt Paving Conference	Kearney, NE	400	350	408	357	
147		Street Department	10	NE Quality Concrete Conference	Lincoln, NE	-	400	0	408	
148		Mechanic	1	VISION Hi-Tech Training & Expo	Overland Park, KS	650	625	663	638	
149		Street Sup, 1 Foreman	2	APWA Fall Conference	Kearney, NE	510	200	520	204	
150		Mechanic	1	Automotive & Fabrication Courses	Metro CC	-	500	0	510	
151		All Mechanics	4	On-line Automotive Training Courses	La Vista, NE	-	350	0	357	
152										
153		Sub Total 01.20					\$ 6,850	\$ 5,425	\$ 6,987	\$ 5,534
154										
155	01.22 Parks	Various	8	Parks Operation Workshops	Lincoln, NE	96	400	98	408	
156		Park Superintendent	1	Vector Control Workshop	North Platte, NE	255	50	260	51	
157		Various	9	Tree Care Workshop	Omaha, NE	108	450	110	459	
158		Various	9	Nebraska Turfgrass Conference	Omaha, NE	108	1,575	110	1,607	
159		Various	7	Pesticide Applicators License	Omaha, NE	84	450	86	459	
160		Park Superintendent	1	PGMS Green Industry Conference	Louisville, KY	1,450	350	1479	357	
161		Various	9	Industrial Sales Irrigation Class	Omaha, NE	-	240	0	245	
162		Various	4	Pool Operator License	Omaha, NE	-	160	0	163	
163		Park Foreman /or MWII	1	PGMS Green Industry Conference	Louisville, KY	1,450	350	1479	357	
164		TBD	1	NGCSA Seminars (Various)	Nebraska	-	140	0	143	
165		TBD	2	Nebraska Green Industry Conference	La Vista, NE	30	300	31	306	
166										

Travel and Training
Departmental Budget for Travel and Training
FY 16/17 General Fund

A	B	C	D	E	F	I	J	M	N
2						Recommended	Recommended	Recommended	Recommended
3	Department	Employee	Total Number Requested	Name of Conference	Location	FY17 TI Travel Cost (01-0311)	FY17 TI Training Cost (01-0313)	FY18 TI Travel Cost (01-0311)	FY18 TI Training Cost (01-0313)
167	Sub Total 01.22					\$ 3,581	\$ 4,465	\$ 3,653	\$ 4,555
168									
169	01.23	Recreation	TBA	4	Various Management Training/IT	Metro Area	-	800	0
170			TBD	2	NRPA National Congress	St. Louis MO.	2,062	1,200	2103
171			TBD	6	Local City meetings, luncheons, etc.	Metro Area	366	750	373
172	Sub Total 01.23					\$ 2,428	\$ 2,750	\$ 2,476	\$ 2,805
173									
174	01.24	Sports Complex	Park Foreman	1	Parks & Rec Operation & Maint Workshop	Lincoln, NE	12	50	12
175			Various	4	Tree Care Workshop	Omaha, NE	48	180	49
176			Various	4	Nebraska Turfgrass Conference	Omaha, NE	48	800	49
177			Various	2	Pesticide Applicator License	Omaha, NE	24	120	24
178			Various	3	Irrigation Seminar	Omaha, NE	-	100	0
179			Various	3	Pool Operators Class	Omaha, NE	-	150	0
180			Park Foreman	1	PGMS/National Conference	Kentucky	-	-	357
181				1	Nebraska Arborist Assoc. (test required)	Omaha, NE	36	1,000	37
182									
183	Sub Total 01.24					\$ 168	\$ 2,400	\$ 528	\$ 3,907
184									
185	01.25	Library	Director Rose Barcal	1	American Library Association Mid Winter	Atlanta, GA	1,705	210	1,739
186			Assistant Director Jodi Norton	1	Nebraska Library Association Conference	Omaha, NE	-	130	430
187			Assistant Director Jodi Norton	1	NE State Reading Conference	Kearney, NE	530	165	541
188			Jen Gross	1	NE State Reading Conference	Kearney, NE	342	165	-
189			Jen Gross	1	Nebraska Library Association Conference	Omaha, NE	-	130	-
190			Marjorie Shaw	1	Nebraska Library Association Conference	Omaha, NE	-	130	430
191			Lindsey Tomsu	1	Nebraska Library Association Conference	Omaha, NE	-	130	-
192			Jean Hurst	1	Nebraska Library Association Conference	Omaha, NE	-	130	430
193			Jean Hurst	1	Computers in Libraries	Washington DC	1,557	500	-
194			Various	6	Miscellaneous Training	Various Locations	150	600	153
195									
196	Sub Total 01.25					\$ 4,284	\$ 2,290	\$ 3,723	\$ 1,659
197									
198					Total General Fund	\$ 95,965	\$ 89,820	\$ 103,447	\$ 94,555
199						\$ -	\$ -	\$ -	\$ -
200									