



City of Grand Island

Tuesday, July 23, 2019

Council Session/Budget Work Session

Item S-1

Discussion of FY 2019/2020 Budget

Staff Contact: Patrick Brown

Organization Name	Type	Account Code	Account Name	Description	2020	
PUBLIC WORKS CAPITAL PROJECTS	Expenses			Kaufman Detention Cell Outlet	450,000.00	
PUBLIC WORKS CAPITAL PROJECTS	Expenses			Storm Sewer Mapping	500,000.00	
PUBLIC WORKS CAPITAL PROJECTS	Expenses			N Moores Creek 80 Wetland Detention Design	200,000.00	
					1,150,000.00	
PUBLIC WORKS CAPITAL PROJECTS	Revenue		CREDIT CARD REBATE		500.00	
PUBLIC WORKS CAPITAL PROJECTS	Revenue		TRANSFERS IN	2020 - Transfer in from the 208 Fund - Sales Tax 2004, 2019 Transfer from 100 Fund	1,000,000.00	2004 Sales Tax
				TOTAL 400 Capital Improvement Fund	1,000,500.00	
410 Capital Equipment Fund						
BUILDING DEPT	Expenses	85625 VEHICLES		Inspection Vehicle	21,000.00	2018 Sales Tax
BUILDING DEPT				NET ESTIMATED COST	21,000.00	
FIRE	Expenses	85612 BUILDING IMPROVEMENTS		Carryover for station #4 replacement from 2018-19 budget	200,000.00	2018 Sales Tax
FIRE	Expenses	85612 BUILDING IMPROVEMENTS		Addition to Station #2 and replace flat roof	350,000.00	2018 Sales Tax
FIRE	Expenses	85615 MACHINERY AND EQUIPMENT		one ambulance cot and one power load system	49,000.00	2018 Sales Tax
FIRE	Expenses	85615 MACHINERY AND EQUIPMENT		U Cap It machine for new hospital	21,000.00	2018 Sales Tax
FIRE	Expenses	85625 VEHICLES		Purchase fire engine to replace 2000 model	530,000.00	2018 Sales Tax
FIRE				NET ESTIMATED COST	1,150,000.00	
POLICE	Expenses	85625 VEHICLES		Six Ford Explorer SUV's for Patrol Division and one sedan for Admin/Criminal Division	227,750.00	2018 Sales Tax
POLICE				NET ESTIMATED COST	227,750.00	
EMERGENCY MGMT	Revenues	74355 COUNTY SHARE OF COMM/CIVIL DEF		County Share (50%) of Capital Equipment Expense	(37,500.00)	2018 Sales Tax
EMERGENCY MGMT	Expenses	85615 MACHINERY AND EQUIPMENT		Sirens (2) for \$35,000; Fiber Connection to New EM911 & Fire Station 4 \$40,000	75,000.00	2018 Sales Tax
EMERGENCY MGMT				NET ESTIMATED COST	37,500.00	
STREETS CAPITAL EQUIP	Revenues	74039 RENTAL CAR OCCUPATION TAX		Moved from 210 Fund	(137,000.00)	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85612 BUILDING IMPROVEMENTS		Overhead Doors	20,000.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Skid Steer Loader (T595 Buy-Back)	6,000.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Skid Steer Loader (T650 Buy-Back)	10,000.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Tractor, 90 hp (3)	42,250.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Motor Grader	45,723.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Sewer Combo Unit	66,441.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Snow Blower, Front-End Loader Mounted	100,000.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Dump Trucks/Plow Trucks (2)	200,000.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85615 MACHINERY AND EQUIPMENT		Motor Grader	225,000.00	210 Fund-Streets
STREETS CAPITAL EQUIP	Expenses	85625 VEHICLES		1/2 Ton Pickup	30,000.00	210 Fund-Streets

Organization Name	Type	Account Code	Account Name	Description	2020															
STREETS CAPITAL EQUIP			NET ESTIMATED COST		608,414.00															
LIBRARY CAP EQUIP	Expenses	85620	OFFICE FURNITURE & EQUIPMENT	IT Improvements	20,000.00	General Fund														
LIBRARY CAP EQUIP	Expenses	85620	OFFICE FURNITURE & EQUIPMENT	Library HVAC, estimate	200,000.00	General Fund														
LIBRARY CAP EQUIP			NET ESTIMATED COST		220,000.00															
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Parks - Grass Seeder	12,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Parks - Two 72" Mowers	50,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Parks - 16' Mower	98,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Parks - Tractor	75,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Parks - Two Ball Field Drag Units	44,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Parks - Utility Cart	23,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Cemetery - Utility Cart	15,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Cemetery - Snow Plow	10,500.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	Cemetery - 60" Zero Turn Mower	12,500.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85615	MACHINERY AND EQUIPMENT	HPSP - Utility Vehicle	14,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP	Expenses	85625	VEHICLES	Parks - 1/2 Ton Crew Cab Pickup	40,000.00	General Fund														
PARKS DEPT ALL CAPITAL EQUIP			NET ESTIMATED COST		394,000.00															
OTHER CAP EQUIP	Revenues	74805	TRANSFERS IN	From the General Fund	(1,200,000.00)															
OTHER CAP EQUIP	Revenues	74805	TRANSFERS IN	Transfer in from the 208 Fund - Sales Tax 2018	(1,250,000.00)															
OTHER CAP EQUIP	Revenues	74805	TRANSFERS IN	Transfer in from the 208 Fund - Sales Tax 2018 Carryover	(425,000.00)															
OTHER CAP EQUIP	Revenues	74805	TRANSFERS IN	Transfer in from the 210 Fund - Streets Capital Equipment	(600,000.00)															
OTHER CAP EQUIP			ESTIMATED REVENUE		(3,475,000.00)															
<table border="1"> <tr> <td>Total Revenue</td><td colspan="6">(3,649,500)</td></tr> <tr> <td>Total Expense</td><td colspan="6">2,833,164</td></tr> </table>							Total Revenue	(3,649,500)						Total Expense	2,833,164					
Total Revenue	(3,649,500)																			
Total Expense	2,833,164																			
	Expenses	Revenue	Balance																	
2018 Sales Tax	1,473,750	1,712,500	238,750																	
210 Fund - Streets	745,414	737,000	(8,414)																	
General Fund	614,000	1,200,000	586,000																	
	2,833,164	3,649,500	816,336																	

The cash balance is for the Capital Equipment Replacement plan that will be developed in 2019-2020. The goal is to take proactive steps for investments in capital equipment replacement and necessary expenditure levels for maintenance. By developing the replacement plan we hope to transfer less funds on a consistent basis but have enough balance for emergency purchases.

208 Sales Tax Fund
FY2020 Capital Spending

Type	Description	Justification	2020	Revenue Source
Capital Project	North Rd; 13th to Hwy 2 (40036)		\$ 994,697	2004 Sales Tax
Capital Project	Old Potash; North Rd to Webb Rd (40028)		\$ 1,135,362	2018 Sales Tax
Capital Project	North Rd; 13th to Hwy 2 (40036)		\$ 2,660,000	2018 Sales Tax
			\$ 4,790,059	
Lease Payment	Heartland Events Center		\$ 505,303	2004 Sales Tax
Lease Payment	Fire Truck	Paid Off 2022	\$ 209,890	2018 Sales Tax
			\$ 715,193	
Transfer Out	Transfer to 410 Capital Equipment Fund	Carryover \$475,000 from 2019, \$1.2m from 2020	\$ 1,675,000	2018 Sales Tax
Transfer Out	Transfer to 400 Capital Improvement Fund		\$ 1,000,000	2004 Sales Tax
			\$ 2,675,000	
			\$ 8,180,252	

210 Streets Fund
FY2020 Capital Spending

Type	Description	Justification	2020	Revenue Source
Capital Project	S Front St Bridge Replacement & Sycamore St Underpass Rehab		\$ 170,000	Gas/ Sales Tax
Capital Project	Webb Road Paving Assessment	The City portion of the Webb Road paving improvements under District #1260. Installments are set to be paid over the ten (10 year timeframe set by the BOE. 2020 is payment year five (5).	\$ 120,000	Gas/ Sales Tax
Capital Project	Annual Handicap Ramp		\$ 154,500	Gas/ Sales Tax
Capital Project	5 Points Traffic Signal Improvement		\$ 102,000	Gas/ Sales Tax
Capital Project	Broadwell/UPRR Grade Separation Feasibility Report (40032)		\$ 410,000	Gas/ Sales Tax
Capital Project	Old Potash; North Rd to Webb Rd (40028); part of this moved to 208 for 2020		\$ 1,229,638	Gas/ Sales Tax
Capital Project	North Rd; Old Potash to 13th (40037)		\$ 100,000	Gas/ Sales Tax
Capital Project	Capital Ave; Moores Creek to North Rd		\$ 90,000	Gas/ Sales Tax
Capital Project	Custer Ave; Forrest to Old Potash Hwy		\$ 77,250	Gas/ Sales Tax
Capital Project	Eddy St Underpass Rehab		\$ 103,000	Gas/ Sales Tax
Capital Project	North Rd; Old Potash to Hwy 30		\$ 90,000	Gas/ Sales Tax
			\$ 2,646,388	

211 Fund - Occupation Tax
Food Beverage Occupation Tax
FY2020 Expenditures

Type	Description	Justification	2020	Revenue Source
Capital Project	Sterling Estates Park Equipment		\$ 150,000	F&B Occupation Tax
Capital Project	Vet's Complex		\$ 300,000	F&B Occupation Tax
Capital Project	Future Parks & Rec Projects		\$ 500,000	F&B Occupation Tax
			\$ 950,000	
Loan Payment	Various Parks Projects including Vet's Complex, Sterling, and others		\$ 574,166	F&B Occupation Tax
Other	Husker Harvest Day Payment		\$ 200,000	F&B Occupation Tax
Other	State Fair Match		\$ 475,000	F&B Occupation Tax
Other	Grow Grand Island		\$ 500,000	F&B Occupation Tax
			\$ 1,175,000	
			\$ 2,699,166	

220 Fund - KENO
FY2020 Expenditures

Type	Description	Justification	2020	Revenue Source
Capital Project	Asphalt Cemetery Roads		\$ 200,000	KENO Proceeds
Capital Project	Undecided Projects		\$ 200,000	KENO Proceeds
			\$ 400,000	
KENO Funds can only be used for Community Betterment Purposes:				
REG-35-601 COMMUNITY BETTERMENT PURPOSES				
601.01 Any county, city, or village conducting a lottery pursuant to the Nebraska County and City Lottery Act shall spend the gross proceeds of the lottery only for community betterment purposes, awarding of prizes, taxes, and expenses.				
601.02 Community betterment purposes shall mean the use of proceeds by a county, city, or village from the conduct of a lottery in the following manner:				
601.02A Enhancing a person's opportunity for educational advancement, such as contributing to the operation of a school or establishing or contributing to a scholarship fund;				
601.02B Relieving or protecting individuals from disease, suffering, or distress, such as purchasing food or clothing for the needy or helping to provide medical care for individuals in need;				
601.02C Contributing to the physical well being of individuals, such as donations to foster athletic activities. A county, city, or village may use its proceeds from the conduct of a lottery to build, improve, or maintain parks or recreation facilities or to sponsor amateur athletic leagues or programs;				
601.02D Assisting individuals in establishing themselves as worthy and useful citizens by providing educational or business opportunities, such as contributions to training programs designed to provide individuals with job skills or to aid handicapped people in making contributions to the community;				
601.02E Providing individuals with opportunities to contribute to the betterment of the community, such as initiating cleanup or beautification projects;				
601.02F Increasing the comprehension and devotion to the principles upon which this nation was founded, such as sponsoring civic events to make individuals more aware of the history of the United States, State of Nebraska, or other civic institutions or principles;				
601.02G Initiating, performing, or fostering worthy public works or enabling or furthering the erection or maintenance of public structures, such as contributing to a county, city, or village building fund or donations to fund parks or recreation areas;				
601.02H Lessening the burdens borne by government or voluntarily supporting, augmenting, or supplementing services which government would normally render to the people, such as paying for housing, food, or medical services for needy people or aiding the elderly or contributing to the general fund of a county, city, or village; and				
601.02I Providing tax relief for the community, such as using funds raised from county, city, or village lottery to fund any programs or needs which would normally be paid for by taxes imposed upon the community.				
601.03 Proceeds derived from the conduct of a lottery conducted by a county, city, or village shall not be used for any political activity, such as lobbying, or participating in or contributing to any political campaign on behalf of any elected official or person who is or has been a candidate for public office.				