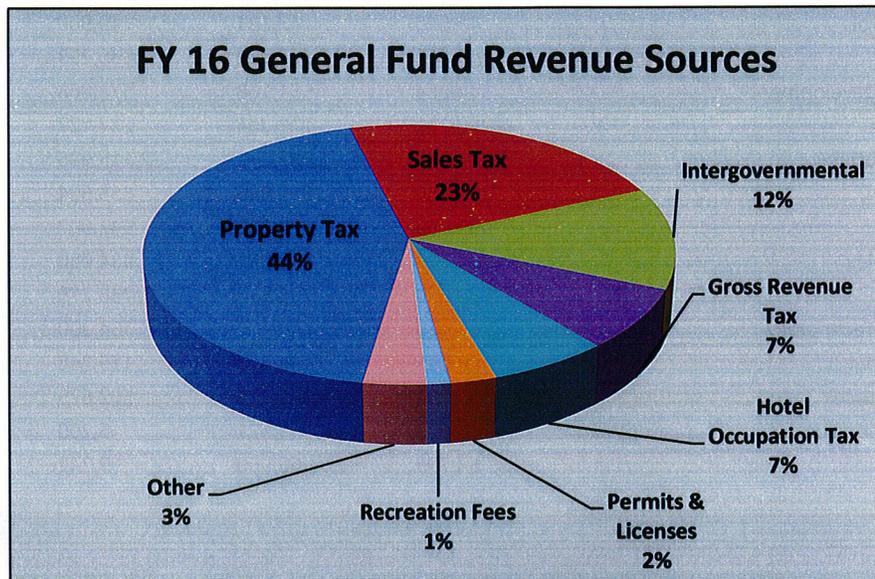


General Fund

In FY16, total General Fund revenues are projected to be \$13,740,132 (including transfers of \$70,663 and grants of \$215,917). Property tax accounts for 44% of the revenue budget. Other significant sources of funding include: Sales Tax, Hotel Occupation Tax and Gross Revenue Taxes (Franchise Fees & Occupation Taxes). The total of property taxes projected in the General Fund is \$5,977,668 based on an assessed valuation of \$1,331,138,549. This results in a \$.41 tax levy in the General Fund after City Council adopted a shift of \$.08 property tax from General Fund to Debt Services Fund.

Sales tax for FY16 is budgeted at \$3,108,225. While the City's sales and use tax receipts have typically been coming in higher, this is a conservative estimate which takes into account the unknown impacts of the State of Nebraska's economic development incentive program.



Property Tax	5,977,668
Sales Tax	3,108,225
Intergovernmental	1,736,035
Occupation & Franchise	1,030,000
Hotel Occupation Tax	900,000
Permits & Licenses	341,300
Recreation Fees	178,600
Other	468,304
Total Revenue	\$13,740,132

General Fund

The budgeted expenditures for FY16 are \$14,753,400 (including Capital expenditures of \$493,499). This is an increase of approximately 4.9% over FY15. Transfers to the Economic Development Program (EDP), Off-street parking District (OSP) and Capital Improvement Program (CIP) funds amount to \$1,265,000. The growth in General Fund expenditures has averaged about 6.1% over the past five years.

The following tables provide summaries of expenditures by department and by category, respectively.

General Fund Expenditure Summary by Department				
	FY13	FY14	FY15	FY16
	Actual	Actual	Budget	Adopted
10 Administrative Services	0	121,012	538,333	590,974
11 Mayor and Council	126,025	114,518	179,722	191,343
12 Adv. Boards and Commissions	6,700	10,714	8,882	9,160
13 Building Maintenance	517,625	509,804	515,368	510,328
14 Administration	863,440	758,569	484,557	500,043
15 Police	3,855,040	3,926,993	4,279,306	4,427,985
16 Animal Control	43,640	47,191	49,900	51,750
17 Fire	459,612	1,153,319	1,530,297	1,705,949
18 Community Development	540,064	551,168	574,868	598,448
19 Street Admin.	230,021	216,264	227,727	241,129
20 Streets Operating	1,901,331	1,982,271	2,115,986	2,152,947
22 Parks	715,686	859,096	856,604	866,577
23 Recreation	498,990	528,029	542,907	549,198
24 Sports Complex	322,270	309,851	434,050	462,318
25 Library	638,620	701,316	736,275	766,945
26 Information Technology	0	0	204,200	208,485
27 Swimming Pool	103,755	104,370	119,248	121,147
28 Human Resources	441,384	461,713	562,675	693,497
29 Public Transportation	6,673	5,621	5,200	5,400
30 Senior Bus	63,758	68,960	99,742	99,777
Total	11,334,633	12,430,779	14,065,847	14,753,400

Expenditures by Category				
	FY13	FY14	FY15	FY16
	Actual	Actual	Budget	Adopted
Personnel Services	6,828,225	7,185,889	7,574,471	7,788,642
Insurance - Employee Benefit	960,467	863,259	908,471	1,145,079
Commodities	470,428	459,292	497,337	512,190
Contractual Services	2,308,487	2,321,192	3,913,150	4,077,124
Maintenance	441,180	480,769	513,606	499,337
Other Charges	156,008	774,016	230,347	237,529
Capital Projects	169,837	346,363	428,465	493,499
Total	11,334,633	12,430,779	14,065,847	14,753,400

As evidenced on the Summary by Category table above, personnel costs account for a significant portion (61%) of the budgeted expenditures.

General Fund

General Fund Source and Use of Funds Summary				
	FY13	FY14	FY15	FY16
	Actual	Actual	Budget	Adopted
Balance Forward	5,030,719	7,692,421	7,759,844	6,603,575
Revenues				
Property Tax	5,574,256	6,437,053	6,673,518	5,977,668
Sales Tax	3,999,579	2,145,478	2,400,000	3,108,225
Payments in Lieu of Taxes	210,273	249,676	274,643	275,000
State Revenue	1,331,203	1,495,675	1,412,978	1,461,035
Occupation and Franchise Taxes	945,136	1,072,483	1,033,000	1,030,000
Hotel Occupation Tax	803,259	904,327	875,322	900,000
Licenses and Permits	392,724	419,217	306,850	341,300
Interest Income	15,506	17,095	15,000	11,522
Recreation Fees	156,686	157,325	154,000	156,100
Special Services	22,885	22,790	25,500	22,500
Grant Income	185,584	181,167	251,565	215,917
Miscellaneous	1,516,544	378,453	255,933	240,865
Total Revenue	15,153,635	13,480,739	13,678,309	13,740,132
Expenditures				
Salary & Benefits	8,798,551	8,049,147	8,482,942	8,933,721
Operating Expenditures	4,353,745	4,035,270	5,154,440	5,326,180
Total Expenditures	13,152,296	12,084,417	13,637,382	14,259,901
EDP Transfer	(300,000)	(300,000)	(600,000)	(600,000)
OSP Transfer	(605,000)	(615,000)	(615,000)	(615,000)
CIP Transfer	0	(110,000)	(150,000)	(50,000)
SID Transfers	0	2,465	0	0
Lottery	116,455	40,000	59,600	70,663
Total Other Uses of Funds	(488,545)	(682,535)	(705,400)	(1,194,337)
Operating Cash Annual Inc/(Dec)	1,512,794	713,786	(664,473)	(1,714,106)
Total Capital	410,468	346,363	428,465	493,499
Total Expenditures & Capital	13,562,764	12,430,780	14,065,847	14,753,400
Prior Year Cash	7,182,129	7,692,421	7,759,844	6,603,575
End of Year Cash Total	8,284,455	8,059,844	6,666,906	4,395,970
Target Reserve (3 months op exp)	3,288,074	3,021,104	3,409,346	3,564,975
Excess Cash Over Reserves	4,996,381	5,038,740	3,257,560	830,995

General Fund
