

RESOLUTION NO. _____

WHEREAS, under the provisions of Section 25 and 25a of Article IX of the Charter of the City of Lincoln, the proposed annual budget for the City of Lincoln was submitted on July 9, 2007; and

WHEREAS, under the provisions of Section 26 of Article IX of the City Charter, a public hearing on the proposed budget was held on August 6, 2007 notice thereof having been published in one issue of the Lincoln Journal Star, a newspaper of general circulation in the City, more than five days before such hearing; and

WHEREAS, all necessary changes have been made as to revenue estimates and appropriation items.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lincoln, Nebraska;

1. That pursuant to the provisions of Article IX of the Charter of the City of Lincoln, the budget for the fiscal year beginning September 1, 2007, a copy of which is hereto attached and made a part of this resolution as fully as if set forth verbatim herein, is hereby adopted, and the several sums therein set forth to be raised by the levy of a tax upon all taxable property within the corporate limits of the City of Lincoln, Nebraska, the estimated balances on hand, the miscellaneous receipts and all other funds and receipts are hereby appropriated for the several purposes therein stated. That all money received in any of the aforesaid funds in excess of the estimated balances and receipts set forth in said budget shall be credited to the unappropriated surplus of such funds.
2. The City Council, by adoption of the Capital Improvement Program on Schedule 5 of this resolution, hereby authorizes the acquisition of all necessary right-of-way, easements, or other interest in land, by purchase if possible, by condemnation if necessary, for those projects included within the first year of said Capital Improvement Program.
3. Pursuant to Section 2 of L.B. 989 passed by the Second Session of the Ninety-Fifth Legislature, the City is authorized to increase budgeted restricted funds by the basic allowable growth percentage of the base (2.5%) and allowable growth due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any personal property valuation over the prior year above 2.5% expressed in dollars and to utilize other lid exemptions authorized in L.B. 989. Such increase is hereby authorized to the extent necessary to generate the revenues to fund the

budget, and any unused restricted funds authority is hereby authorized to be carried forward to future budget years.

4. Upon affirmative vote by more than 75% of the City Council restricted funds for Fiscal Year 2007-08 shall be increased by an additional one percent (1%) as provided by Neb. Rev. Stat. Section 13-519.
5. Pursuant to the agreement for the provision of services related to the emergency medical care system in Lincoln, Nebraska, the annual budget for Emergency Medical Services, Inc. a copy of which is attached hereto, labeled Schedule 6, is hereby approved.
6. There is hereby appropriated all money now credited or which will be credited to any Internal Service Fund, Pension Trust Fund, Permanent Fund, Agency Fund and Enterprise Fund, now or heretofore created, notwithstanding any sum limitations set forth in the budget attached hereto.
7. There is hereby appropriated all money now credited or which will be credited to the following Special Revenue Funds notwithstanding any sum limitation set forth in the budget attached hereto: Parks and Recreation Special Projects Fund, Com. On Aging Gift Trust Fund, Charles Gere Library Fund, Lillian Polley Trust, Aviation Promotion Fund as provided in Neb. Rev. Stat. Section 3-504.02 (1991), Building and Safety Fund, Cable Access Television Fund, Disaster Recovery Fund, Impact Fees Fund, Property Tax Refund Fund, Social Security Fund, Snow Removal Fund, Title V Clean Air Fund, Unemployment Compensation Fund, Advance Acquisition Fund as provide in Article IXB, Section 12 of the City Charter, 911 Communication Fund, Tax Sale Revolving Fund
8. There is hereby appropriated all money received or to be received from the County of Lancaster, the State of Nebraska, or the United States, as well as from any grants, donations, or contributions received for public purposes and the interest earned thereon, notwithstanding any sum limitations set forth in the budget attached hereto.
9. There is hereby appropriated all money received from the interest income on the investments of all authorized bond issue proceeds including bond anticipation notes for the purposes for which said bonds and notes have been authorized to be issued, notwithstanding any sum limitations set forth in the budget attached hereto.
10. There is hereby appropriated all money now credited or which will be credited to the Vehicle Tax Construction Fund created by Section 3.20.220 of the L.M.C. (Vehicle Tax for street improvements) notwithstanding any sum limitation set forth in the budget attached hereto.
11. All receipts for on street parking meter collections are pledged toward the payment of bonds assigned for payment from the Parking Revenue Fund. Parking meter receipts in excess of those required to meet provisions of the bond covenants shall be credited to the General Fund up to the amounts budgeted.
12. There is hereby appropriated all money now credited or which will be credited to the Parking Lot Revolving Fund to be used for designing, acquiring, constructing, maintaining,

repairing, regulating, supervising and policing of City owned parking lots and facilities in accordance with L.M.C. Chapter 10.34 and Chapter 10.36, notwithstanding any sum limitations set forth in the budget attached hereto.

13. There is hereby appropriated to the Street Construction Fund all monies received as the City's share of the Highway Allocation Fund and the Grade Crossing Protection Fund, together with any other Federal, State, and County funds, received for street construction purposes, any reimbursements and matching funds, including Federal Road Funds, all of which monies are hereby appropriated and reappropriated for all purposes as authorized by State laws pertaining to such funds, notwithstanding any sum limitations set forth in the budget attached hereto.
14. There is hereby appropriated in the Special Assessment Revolving Fund all monies in said fund for expenditures as authorized by Article VIII of the City Charter, Section 10a and all money received to the credit of the Special Assessment Revolving Fund including bond proceeds, grants, donations, special assessment collections, and City participation deemed necessary by the City Council, notwithstanding any sum limitations set forth in the budget attached hereto.
15. There is hereby appropriated all money now credited or which will be credited to the Arbitrage Rebate Fund, notwithstanding any sum limitation set forth in the budget attached hereto.
16. There is hereby appropriated KENO proceeds for mandated payments, and 1% for administrative fees.
17. There is hereby appropriated all monies now credited or which will be credited to the Community Improvement Financing Fund and all Tax Allocation Bond Debt Service funds, notwithstanding any sum limitations set forth in the budget attached hereto.
18. There is hereby levied upon all taxable property within the corporate limits of the City of Lincoln, Nebraska, upon each one hundred dollars of approximate market value thereof, taxes in an amount sufficient to generate funds for the purposes and in the amounts hereinafter named, to-wit:

| | <u>Appropriated Amount-90%</u> | <u>Total Tax As Levied-100%</u> | <u>Per \$100 Market Value</u> |
|---------------------------------|------------------------------------|-------------------------------------|-----------------------------------|
| General | \$25,190,996 | \$27,989,996 | 0.17790 |
| Library | 5,717,505 | 6,352,783 | 0.04038 |
| Social Security | 1,894,102 | 2,104,558 | 0.01338 |
| Police & Fire Pension | 2,856,469 | 3,173,854 | 0.02017 |
| Bond and Interest Redemption | 5,068,109 | 5,631,232 | 0.03579 |

19. There is hereby authorized the transfer to the appropriate reserve accounts of all encumbrances, including accrued payroll, for the fiscal year ending August 31, 2007, together with any monies previously so reserved.
20. All previous capital appropriations are hereby continued and reappropriated pursuant to Section 27 of Article IX of the Charter of the City of Lincoln, except the unexpended balance remaining in any fully completed project shall be credited to the unappropriated surplus in the fund from which such project was funded.
21. There is hereby designated and appropriated General Fund cash balances in an amount equal to the debt service falling due during the fiscal year for the Golf Course Revenue Bonds issued in 2001 for the purpose of providing for the payment of the principal and interest on such bonds, as they become due, if and to the extent that amounts credited to the Golf Revenue Fund are insufficient and to the extent that such General Fund cash balances are available.
22. There is hereby designated and appropriated General Fund cash balances to pay operation and maintenance expenses for solid waste management in an amount sufficient to produce net revenues equal to 110% of the annual debt service due and payable in such fiscal year on the Solid Waste Management Revenue Bonds issued in 2006 if and to the extent the net revenues in such fiscal year are less than 125% of the annual debt service due and payable in such fiscal year and to the extent that such General Fund cash balances are available.
23. Per resolution A-82134 passed by the City Council on June 9, 2003 establishing an unreserved fund balance policy for the City, the General Fund unreserved fund balance as of the last audited financial statements as of August 31, 2006 was \$26,859,063. This August 31, 2006 unreserved balance is 23.9% of the General Fund budget for 2007-08 of \$112,196,367 included in this resolution. The August 31, 2006 unreserved balance was 3.9% greater than the 20% goal for such balance set by Resolution A-82134.
24. The pension and FICA benefits for the 27th pay period in F.Y. 2005-06 are hereby reappropriated up to the amounts shown on Schedule 7.

25. That the appropriations for the following items be transferred effective August 31, 2007:

| ACCOUNT NUMBER | DESCRIPTION | AMOUNT |
|------------------|---|-----------|
| From: 18002.5856 | General Expense/City Share of Downtown Maint. | \$28,500 |
| To: 413536.6137 | Urb. Dev. Street Tree Replacement CIP Proj. (also increases 13001.9234 U.D. CIP Transf.) | \$28,500 |
| From: 18001.5989 | Contingency | \$153,000 |
| To: 06014.5021 | Finance/911 Communications/Salaries (also increases 19001.9226) | \$127,000 |
| 13001.5021 | Urban Development/Salaries | \$26,000 |

26. That the cash for the following items be transferred effective August 31, 2007:

| | | |
|------------------|---|----------|
| From: 10005.9220 | Personnel/Risk Mgmt./Workers Comp. Fund | \$20,000 |
|------------------|---|----------|

| | | | |
|-------|------------|--|-----------|
| To: | 10011.9140 | Personnel/Risk Mgmt./Excess Self Ins. Fund | \$20,000 |
| From: | | Tax Sale Revolving Fund | \$718,000 |
| To: | | General Fund | \$718,000 |
| From: | | 2002 Storm Sewer Construction Fund | \$830,000 |
| To: | | Bond Interest & Redemption Fund | \$830,000 |
| From: | | 2002 Storm Sewer Construction Fund | \$830,000 |
| To: | | Bond Interest & Redemption Fund | \$830,000 |
| From: | | Snow Removal Fund | \$89,474 |
| To: | | General Fund | \$89,474 |

27. That all remaining cash for the following items be transferred effective August 31, 2007:

| | | |
|-------|--------|---------------------------------|
| From: | 414107 | Library CIP Project |
| | 414108 | Library CIP Project |
| | 409475 | Parks & Rec. CIP Project |
| | 409476 | Parks & Rec. CIP Project |
| To: | | Bond Interest & Redemption Fund |

28. That cash and appropriations up to the following amounts for the following items be transferred effective August 31, 2007:

| | ACCOUNT NUMBER | DESCRIPTION | AMOUNT |
|-------|----------------|---|-----------|
| From: | 18002.5655 | General Expense/Work Study | \$11,388 |
| To: | | P.W. & U./Watershed Mgmt. | \$2,500 |
| | 02012.5022 | Mayor/C.,I.C. | \$3,688 |
| | 02014.5021 | Mayor/Human Rights | \$5,200 |
| From: | 18002.5251 | General Expense/Fuel & Oil | \$100,000 |
| To: | 79500.5253 | StarTran Fleet/Fuel Oper. Vehicles (also increases 19001.9225) | \$33,333 |
| | 04025.5251 | Police/Police Garage/Fuel & Oil | \$33,333 |
| | 79160.5251 | P.W. & U/Fleet Services/Fuel & Oil | \$33,334 |

29. That the following unexpended appropriations are reappropriated effective August 31, 2007 up to the following amounts:

| | ACCOUNT NUMBER | DESCRIPTION | AMOUNT |
|--|----------------|---|----------|
| | 18002.5878 | Problem Resolution Team | \$17,220 |
| | 11001.5021 | Planning/Salaries | \$13,400 |
| | 18002.5621 | General Expense/Misc. Contractual | \$1,500 |
| | 01001.5989 | City Council/Misc. Other Serv. & Charges | \$12,563 |
| | 18002.5856 | General Expense/City Share of Downtown Maintenance | \$29,351 |
| | 18002.5659 | General Expense/Peoplesoft Financial System | \$85,600 |
| | 18002.6024 | General Expense/City Share-Impact Fees (Low Income) | \$25,258 |

| | | |
|------------|---|-------------|
| 18002.6027 | General Expense/City Share-Impact Fees (Econ. Dev.) | \$120,000 |
| 06065.6076 | Finance/Radio Shop/Misc. Equipment | \$23,740 |
| 06065.6085 | Finance/Radio Shop/Radio Equipment | \$97,083 |
| 09250.9246 | Parks/Unprogrammed KENO Appropriations | \$26.10 |
| 09250.561 | Parks/Unprogrammed KENO Appropriations | \$49,429 |
| 0402B.5930 | Police/Admin. Sup./Facilities Rental | \$90,000 |
| 0402B.6085 | Police/Admin. Sup./Radio Equip. | \$24,700 |
| 0402B.6069 | Police/Admin. Sup./D.P. Equip. | \$30,629 |
| 0402B.6076 | Police/Admin. Sup./Misc. Equip. | \$8,500 |
| 0402B.6062 | Police/Admin. Sup./Audio-Visual Equipment | \$211,046 |
| 18002.5621 | Gen. Expense/Misc. Contr. | \$192,314 |
| 08001.5633 | Bldg. & Safety/Admin. | \$113,548 |
| 12111.5926 | Health/CHS Admin./Rent of Software | \$168,965 |
| 18002.5998 | General Expense/Witness Fees | \$18,000 |
| 18002.5970 | General Expense/Court & Litigation | \$42,011 |
| 18002.5642 | General Expense/Legal Services | \$100,438 |
| 17004.5638 | Com. Health Endowment/Grants | \$1,508,283 |
| 18002.5865 | General Expense/Minor Bldg. & Grounds Improve. | \$20,000 |

30. That unencumbered appropriations from the budget for the fiscal year beginning September 1, 2006 be transferred and reappropriated up to the following amounts effective August 31, 2007:

31. There is hereby appropriated to each departmental operating budget 100% of the unencumbered operating appropriations as shown in the final Appropriation Status Report as of August 31, 2007 up to the amount shown below:

| <u>FUND</u> | <u>AMOUNT</u> |
|----------------|---------------|
| General | \$2,130,000 |
| Health | \$50,000 |
| Animal Control | \$16,000 |
| StarTran | \$100,000 |
| Library | \$250,000 |
| Aging | \$75,000 |

In addition, any reimbursements received from FEMA related to expenses incurred for the Hallam tornado clean up are hereby reappropriated to the respective department budgets.

32. Revise 2006-07 Parks CIP Project #5 – Com. Rec. Space w/ Schools – Schematic Design to add the wording “and Site Improvements” to the description of the project.

33. There is hereby attached and made a part hereof a listing of all funds of the City of Lincoln which are hereby confirmed and approved.

Introduced by:

Approved:

Approved as to Form and Legality:

Finance Director

City Attorney

On this _____ day of _____, 2007

Mayor

7/18/07