

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 7, 2008; 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 11, 2008 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, 2008, 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. That 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 2008-09 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 established Fund #230 to be known as the Fast Forward Fund, the purpose of which is to make funds available for economic development projects where: (1) there is a demonstrated benefit to the community, and/or (2) where incentive(s) can positively influence the outcome of a project. Economic development includes, but is not limited to, the purchase, construction, rehabilitation, development, and/or conservation of property and neighborhoods; recruitment, retention, and/or expansion of businesses; infrastructure; financial assistance and expenses; and special projects and events. The eligibility and amount of incentive must be approved on a case by case basis jointly by the Mayor and majority of the City Council. It is determined that a surplus of \$235,000 exists within the Special Assessment Revolving (Debt Service) and such surplus shall be transferred to the Fast Forward Fund hereby created by this resolution. There is hereby appropriated all money now credited or which will be credited to the Fast Forward Fund notwithstanding any sum limitation set forth in the budget attached hereto.
16. It is determined that a surplus of \$545,009 exists within the Special Assessment Revolving (Debt Service) and such surplus shall be transferred to the General Fund. There is hereby appropriated all money now credited or which will be credited notwithstanding any sum limitation set forth in the budget attached hereto.
17. 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.

18. There is hereby appropriated KENO proceeds for mandated payments, and 1% for administrative fees.
19. 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.
20. 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	\$25,904,548	\$28,782,831	0.18062
Library	\$5,678,004	\$6,308,893	0.03959
Social Security	\$1,854,423	\$2,060,470	0.01293
Police & Fire Pension	\$2,882,745	\$3,203,050	0.02010
Bond and Interest Redemption	\$4,968,074	\$5,520,082	0.03464

21. There is hereby authorized the transfer to the appropriate reserve accounts of all encumbrances, including accrued payroll, for the fiscal year ending August 31, 2008, together with any monies previously so reserved.
22. 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.
23. 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.
24. 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.
25. 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, 2007 was \$26,646,866. This August 31, 2007 unreserved balance is 22.9% of the General Fund budget for 2008-09 of \$116,327,494 included in this resolution. The August 31, 2007 unreserved balance was 2.9% greater than the 20% goal for such balance set by Resolution A-82134.

26. There is hereby established Fund #112 to be known as the Parks and Recreation Maintenance and Repair Fund, the purpose of which is to make funds available for maintenance and repair of Parks and Recreation property and facilities. The revenues received from the rental of park land for telecommunication towers are hereby designated to be credited to the Parks and Recreation Maintenance and Repair Fund. There is hereby appropriated all monies now credited or which will be credited to the Parks & Recreation Maintenance and Repair Fund, notwithstanding any sum limitations set forth in the budget attached hereto.

27. That the appropriations for the following items be transferred effective August 31, 2008 up to the following amounts:

	ACCOUNT NUMBER	DESCRIPTION	AMOUNT
From:	18002.5856	General Expense/City Share of Downtown Maint.	\$37,865
	0403B.5021	Police/Operations Salaries	\$1,530
To:	413536.6137	Urb. Dev. Street Tree Replacement CIP Proj. (also increases 13001.9234 U.D. CIP Transf.)	\$39,395
From:	414113.6132	Library C.I.P./Bennett Martin Roof	\$28,629
To:	414110.5621	Library C.I.P./Arnold Library	\$28,629
From:	0403B.5021	Police/Operations/Salaries	\$387,300
To:	03001.5021	Law/Salaries	\$70,000
	09004.5021	Parks & Rec./Carpentry Maint../Salaries	\$17,300
	19001.5637	Inter-fund Transfers/Engineering Services	\$300,000

28. That the cash for the following items be transferred effective August 31, 2008:

From:	10005.9220	Personnel/Risk Mgmt./Workers Comp. Fund	\$20,000
To:	10011.9140	Personnel/Risk Mgmt./Excess Self Ins. Fund	\$20,000
From:	78439.9220	2005 Stormwater Fund	\$610,000
To:	18008.9140	Bond Interest & Redemption Fund	\$610,000

29. That cash and appropriations up to the following amounts for the following items be transferred effective August 31, 2008:

	ACCOUNT NUMBER	DESCRIPTION	AMOUNT
From:	0403B.5021	Police/Operations/Salaries	\$222,000
To:	79500.5253	StarTran Fleet/Fuel Oper. Vehicles (also increases 19001.9225)	\$115,000
	06014.5021	Finance/911 Communications/Salaries (also increases 19001.9226)	\$100,000

13001.5021	Urban Development/Salaries	\$7,000
From: 18002.9220	General Expense/Cash Transfers Out	\$5,981
To: 295063.9140	NW Corridors Blight Study/Cash Transfers In	\$5,981

30. That the following unexpended appropriations are reappropriated effective August 31, 2008 up to the following amounts:

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
18002.5624	General Expense/Auditing Service	\$100,316
06021.5874	Information Services/Software Maintenance	\$11,266
18002.5878	General Expense/Problem Resolution Team	\$16,615
01001.5989	City Council/Misc. Other Serv. & Charges	\$11,373
18002.5856	General Expense/City Share of Downtown Maintenance	\$38,875
18002.5659	General Expense/Oracle Financial System	\$81,786
18002.6024	General Expense/City Share-Impact Fees (Low Income)	\$131,128
06065.6076	Finance/Radio Shop/Misc. Equipment	\$5,245
06065.6085	Finance/Radio Shop/Radio Equipment	\$77,268
09250.9246	Parks/KENO/Unprogrammed KENO Appropriations	\$26.10
09250.5621	Parks/KENO/Misc. Contractual	\$16,571
0402B.6069	Police/Admin. Sup./D.P. Equip.	\$25,509
0402B.6076	Police/Admin. Sup./Misc. Equip.	\$2,122
0402B.6062	Police/Admin. Sup./Audio-Visual Equipment	\$198,578
0402B.6072	Police/Admin. Sup./Furniture & Fixtures	\$1,877
18002.5621	Gen. Expense/Misc. Contr.	\$171,263
08001.5633	Bldg. & Safety/Admin.	\$113,548
12111.5926	Health/CHS Admin./Rent of Software	\$168,965
18002.5998	General Expense/Witness Fees	\$30,277
18002.5970	General Expense/Court & Litigation	\$27,239
18002.5642	General Expense/Legal Services	\$91,356
17004.5638	Com. Health Endowment/Grants	\$1,100,000
18002.5865	General Expense/Minor Bldg. & Grounds Improve.	\$20,000
18002.6144	General Expense/Spec. Assessments/Sidewalks	\$116,047
70315.6998	P.W. & U./Water/AVL System Equipment	\$30,000
70600.6998	P.W. & U./Water/AVL System Equipment	\$4,058
04125.6085	Police/Police Garage/Radio Equipment	\$17,893
79110.6076	Public Works & Util./St. Maint./Drainage/	\$6,701
08001.5761	Building & Safety/Microfilming	\$45,000

31. That unencumbered appropriations and cash (where necessary) from the budget for the fiscal year beginning September 1, 2007 be transferred and reappropriated up to the following amounts effective August 31, 2008:

From: 18002.5081	General Expense/Health Insurance	\$206,397
To: 09029.5021	Parks & Rec./Salaries	\$41,078
02001.5021	Health/Animal Control/Salaries	\$39,324
12111.5021	Health/Salaries	\$64,551
02002.5021	Mayor/Aging	\$24,145
79000.5021	Public Works & Utilities/Salaries	\$10,255
09029.5821	Parks & Rec./Electricity	\$22,044
18140.5825	Willard Community Center	\$5,,000

32. That \$40,000 of unappropriated KENO fund balances are hereby appropriated to 414111.6139 Gere Library Parking Lot project. This also increases the C.I.P. Transfer (14004.9232).

33. The following appropriations are hereby transferred effective September 1, 2008:

From: 18002.5682	General Expense/School Age Programs	\$40,000
To: 09002.5924	Parks & Rec./Parks Admin./Rent of Mach. & Equip.	\$40,000

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, 2008 up to the amount shown below:

<u>FUND</u>	<u>AMOUNT</u>
General	\$2,240,000
Health	\$100,000
Animal Control	\$58,000
Library	\$175,000
Aging	\$160,000

34. 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

On this ____ day of _____, 2008

City Attorney

Mayor

8/21/08