

MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGET DESCRIPTIONS

Contingency Division/General Fund - To provide appropriated tax funds for unanticipated expenditures. It is funded by general tax revenues.

General Expense Division/General Fund - To pay for centralized fringe benefits, services and equipment that are a benefit to the entire City and not just one specific department. Resources are derived from general tax revenues.

Interfund Transfers Division/General Fund - To account for monies transferred from General Fund to various funds through which the resources are expended. Funds are provided by general tax revenues.

Special Events Division/General Fund - To account for expenditures incurred throughout the City for co-sponsored special events. Includes Fourth of July Uncle Sam Jam and Lincoln Marathon. Funds are provided by general tax revenues.

Street Light Division/General Fund - To account for the cost of operating street lights. Funds are provided by general tax revenues.

Cash Reserve Fund - To provide funding for special projects or to cover shortfalls in other revenue sources. It is currently funded by revenue from settlements with telecommunications companies on telecommunications occupation tax.

Community Health Endowment - To account for the revenue and expenditures of the Community Health Endowment. The Endowment was funded by proceeds from the sale of Lincoln General Hospital.

Pinnacle Bank Arena - To account for the revenue and expenditures in the Arena Operating Budget.

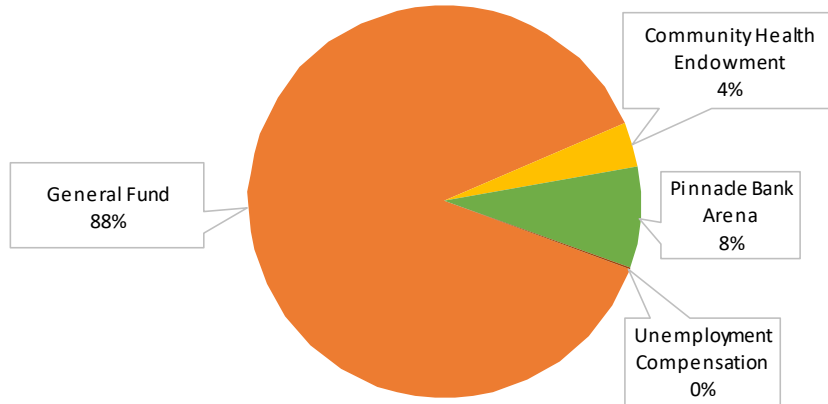
Unemployment Compensation Fund - To account for the costs of unemployment insurance for benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Resources were derived from specific tax levies in the late 1970's, but balances have been sufficient to support this budget for many years.

Significant Changes

- Health Insurance is projected to increase 9% each year and Dental Insurance is projected to increase 4% each year.
- Funding is included to contract for assistance in implementing the Lincoln Environmental Action Plan (LEAP).
- Funding for the REAL program w/ the Mental Health Association and Protective Custody w/ the Bridge are moved to the Police Department budget.
- Software line item shows aggregated software costs run thru Information Services Pass Thru account for the first time for better coordination of systems used City-wide (enCode, See-Click-Fix, ProjectDox, Granicus, OpenGov, CJIS)
- JBC funding is increased \$15,000 each year (3%).
- Printing budget is primarily for Taking Charge and City Budget newspaper inserts.
- Election Expense is budgeted for Mayor and District Council elections in Year 1 and possible bond issue or other ballot issues in Year 2.

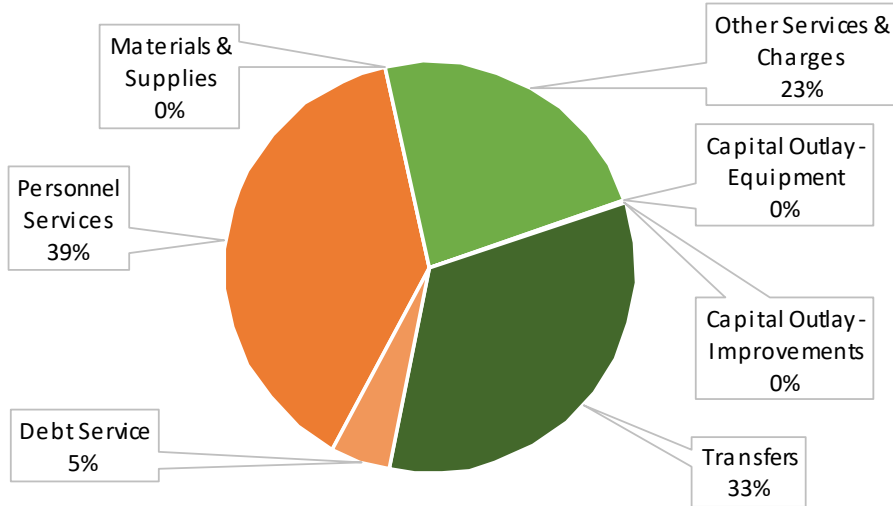
MISCELLANEOUS BUDGETS

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
General Fund	\$	57,976,909
Community Health Endowment	\$	2,503,105
Pinnacle Bank Arena	\$	5,484,582
Unemployment Compensation	\$	50,000
Total	\$	66,014,596

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	25,494,391
Materials & Supplies	\$	16,372
Other Services & Charges	\$	15,361,263
Capital Outlay - Equipment	\$	70,000
Capital Outlay - Improvements	\$	25,000
Transfers	\$	22,017,385
Debt Service	\$	3,030,185
Total	\$	66,014,596

MISCELLANEOUS BUDGETS

Miscellaneous Budgets	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
General Fund	\$ 51,494,689	\$ 54,662,231	\$ 57,976,909	\$ 60,851,039
Cash Reserve Fund	\$ 1,200	\$ 600,000	\$ -	\$ -
Community Health Endowment	\$ 2,616,551	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523
Pinnacle Bank Arena	\$ 5,345,242	\$ 5,265,396	\$ 5,484,582	\$ 5,484,582
Unemployment Compensation	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000
Total Funding Sources	\$ 59,463,818	\$ 63,312,922	\$ 66,014,596	\$ 69,157,144
Personnel Services	\$ 22,296,378	\$ 23,967,563	\$ 25,494,391	\$ 27,288,564
Materials & Supplies	\$ 9,158	\$ 15,872	\$ 16,372	\$ 16,472
Other Services & Charges	\$ 12,439,727	\$ 14,242,468	\$ 15,361,263	\$ 15,143,222
Capital Outlay - Equipment	\$ 26,290	\$ 62,500	\$ 70,000	\$ 70,000
Capital Outlay - Improvements	\$ 212,562	\$ 25,000	\$ 25,000	\$ 25,000
Transfers	\$ 21,229,891	\$ 21,886,519	\$ 22,017,385	\$ 23,392,849
Debt Service	\$ 3,249,812	\$ 3,113,000	\$ 3,030,185	\$ 3,221,037
Total Expenditures	\$ 59,463,818	\$ 63,312,922	\$ 66,014,596	\$ 69,157,144

General Fund/Contingency	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Total Revenues	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Other Services & Charges	\$ -	\$ 765,000	\$ 765,000	\$ 765,000
Transfers	\$ 35,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 35,000	\$ 765,000	\$ 765,000	\$ 765,000

General Fund/General Expense	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Personnel Services	\$ 18,406,287	\$ 20,135,815	\$ 21,498,173	\$ 23,275,679
Other Services & Charges	\$ 6,056,240	\$ 6,779,297	\$ 7,591,642	\$ 7,052,386
Transfers	\$ 544,226	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 26,290	\$ 62,500	\$ 70,000	\$ 70,000
Capital Outlay - Improvements	\$ 1,498	\$ 25,000	\$ 25,000	\$ 25,000
Materials & Supplies	\$ 1,361	\$ 4,000	\$ 4,500	\$ 4,600
Total Expenditures	\$ 25,035,902	\$ 27,006,612	\$ 29,189,315	\$ 30,427,665

MISCELLANEOUS BUDGETS

General Fund/Interfund Transfers	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
City Match Federal Programs	\$ 67,482	\$ 67,858	\$ 60,647	\$ 63,014
City Share of Aging	\$ 2,393,283	\$ 2,408,768	\$ 2,393,524	\$ 2,532,316
City Share of Health	\$ 4,385,426	\$ 4,437,181	\$ 4,561,065	\$ 4,827,518
City Share of Animal Control	\$ 817,751	\$ 844,797	\$ 864,340	\$ 941,095
City Share of StarTran	\$ 7,235,836	\$ 7,437,122	\$ 7,425,188	\$ 8,063,157
City Share of Communications	\$ 4,014,936	\$ 4,161,210	\$ 4,596,331	\$ 4,859,164
City Share of WIA	\$ -	\$ 82,705	\$ -	\$ -
Library CIP Projects	\$ 211,064	\$ -	\$ -	\$ -
City Share - Transp. & Util. Revolv.	\$ -	\$ -	\$ 305,454	\$ 227,223
City Share of Building & Safety	\$ 1,148,838	\$ 1,138,810	\$ 1,310,836	\$ 1,354,362
City Share of Snow Removal	\$ 587,113	\$ 708,068	\$ -	\$ -
City Share - Transportation O & M	\$ -	\$ -	\$ 500,000	\$ 525,000
Total Expenditures	\$ 20,861,729	\$ 21,286,519	\$ 22,017,385	\$ 23,392,849

General Fund/Special Events - 4th of July	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Personnel Services	\$ 23,164	\$ 35,000	\$ 35,000	\$ 35,000
Materials & Supplies	\$ 1,865	\$ 3,000	\$ 3,000	\$ 3,000
Other Services & Charges	\$ 20,997	\$ 32,000	\$ 39,000	\$ 39,000
Total Expenditures	\$ 46,026	\$ 70,000	\$ 77,000	\$ 77,000

General Fd./Special Events - Lincoln Marathon	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Personnel Services	\$ 37,491	\$ 28,000	\$ 38,000	\$ 38,000
Materials & Supplies	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Other Services & Charges	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	\$ 37,491	\$ 40,500	\$ 50,500	\$ 50,500

General Fund/Street Light	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Debt	\$ 3,249,812	\$ 3,113,000	\$ 3,030,185	\$ 3,221,037
Other Services & Charges	\$ 2,228,729	\$ 2,380,600	\$ 2,847,524	\$ 2,916,988
Total Expenditures	\$ 5,478,541	\$ 5,493,600	\$ 5,877,709	\$ 6,138,025

Cash Reserve Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 500,000	\$ -	\$ -	\$ -
Interest	\$ 10,976	\$ -	\$ 11,000	\$ 11,300
Total Revenues	\$ 510,976	\$ -	\$ 11,000	\$ 11,300
Transfers	\$ -	\$ 600,000	\$ -	\$ -
Other Services & Charges	\$ 1,200	\$ -	\$ -	\$ -
Total Cash Reserve Fund	\$ 1,200	\$ 600,000	\$ -	\$ -

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Pinnacle Bank Arena	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 5,345,242	\$ 5,265,396	\$ 5,484,582	\$ 5,484,582
Total Revenues	\$ 5,345,242	\$ 5,265,396	\$ 5,484,582	\$ 5,484,582
Personnel Services	\$ 3,455,991	\$ 3,321,096	\$ 3,458,632	\$ 3,458,632
Other Services & Charges	\$ 1,889,251	\$ 1,944,300	\$ 2,025,950	\$ 2,025,950
Total Expenditures	\$ 5,345,242	\$ 5,265,396	\$ 5,484,582	\$ 5,484,582

Unemployment Compensation	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 50,028	\$ 46,480	\$ 46,388	\$ 46,449
Interest	\$ 332	\$ 80	\$ 300	\$ 300
Total Revenues	\$ 50,360	\$ 46,560	\$ 46,688	\$ 46,749
Personnel Services	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000
Total Exenditures	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000

General Fund/General Expense	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Personnel Services				
Health Insurance	\$ 14,940,383	\$ 16,315,167	\$ 17,744,049	\$ 19,376,573
Dental Insurance	\$ 624,715	\$ 662,737	\$ 687,457	\$ 721,893
Life Insurance	\$ 94,719	\$ 100,663	\$ 104,757	\$ 104,686
Startran Passports	\$ 332	\$ 7,200	\$ -	\$ 102
Pension	\$ 1,906,672	\$ 2,412,618	\$ 2,321,607	\$ 2,428,796
Employee Assistance Program	\$ 35,739	\$ 44,700	\$ 44,811	\$ 44,809
PEHP	\$ 490,200	\$ 591,142	\$ 595,283	\$ 596,881
Deferred Compensation	\$ 962	\$ 1,588	\$ 209	\$ 1,939
New Pension Plan	\$ 312,567	\$ -	\$ -	\$ -
Total Personnel	\$ 18,406,287	\$ 20,135,815	\$ 21,529,343	\$ 23,303,897

Materials & Supplies				
Office Supplies	\$ 587	\$ 2,000	\$ 2,500	\$ 2,600
Audio Visual Supplies	\$ 750	\$ -	\$ -	\$ -
Media/Publications	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Other Oper Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Postage	\$ 25	\$ -	\$ -	\$ -
Total Supplies	\$ 1,362	\$ 4,000	\$ 4,500	\$ 4,600

Other Services & Charges				
Misc Contractual Services	\$ 255,230	\$ 277,000	\$ 397,500	\$ 400,500
Auditing Service	\$ 120,100	\$ 127,775	\$ 128,000	\$ 130,000
Consultant Services	\$ 8,653	\$ 10,000	\$ 10,000	\$ 10,000
Data Processing Service	\$ 655,448	\$ 692,715	\$ 815,500	\$ 813,500
System Develop - I.S.	\$ 734,026	\$ 924,000	\$ 810,000	\$ 905,000
Software	\$ -	\$ -	\$ 737,260	\$ 267,260
Delivery Service	\$ 2,640	\$ 3,000	\$ 3,000	\$ 3,000

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General Fund/General Expense	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Legal Services	\$ 48,370	\$ -	\$ -	\$ -
Negotiation & Appraisal	\$ 4,200	\$ -	\$ -	\$ -
Lobbyist Service	\$ 99,763	\$ 112,000	\$ 117,600	\$ 123,480
Shared Serv - Corrections	\$ 3,496	\$ 30,000	\$ 30,000	\$ 30,000
Shared Serv - Human Serv Adm	\$ 174,936	\$ 185,000	\$ 193,000	\$ 204,000
Shared Serv - Civil Defense	\$ 216,771	\$ 236,801	\$ 225,000	\$ 237,000
Shared Serv - Public Def	\$ 409,228	\$ 429,700	\$ 451,173	\$ 473,732
Mental Health Assoc	\$ -	\$ 63,000	\$ -	\$ -
Asian Community & Cultural Center	\$ 10,000	\$ 10,000	\$ -	\$ -
The Bridge	\$ 372,920	\$ 380,800	\$ -	\$ -
El Centro de las Am	\$ 2,076	\$ 5,000	\$ 5,000	\$ 5,000
Family Service Association	\$ 160,000	\$ 160,000	\$ 175,000	\$ 175,000
Family Violence Council	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Lincoln Arts Council-Not JBC	\$ 72,058	\$ 76,270	\$ 91,056	\$ 95,609
Matt Talbot	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Non-Profit Hub-Not JBC	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
People's City Mission	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Salvation Army	\$ 11,750	\$ 11,750	\$ 10,000	\$ 10,000
St. Monica's	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Friendship Home	\$ 175,000	\$ 175,000	\$ 180,000	\$ 180,000
Human Services Federation	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000
United Way	\$ 3,250	\$ 3,250	\$ 5,000	\$ 5,000
Voices of Hope	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
JBC Increase	\$ -	\$ -	\$ -	\$ 15,000
NE Sports Council	\$ 11,667	\$ 10,000	\$ 10,000	\$ 10,000
City-Wide Payroll System	\$ 52,096	\$ 202,200	\$ 305,300	\$ 220,000
Oracle Financial System	\$ 294,763	\$ 342,400	\$ 342,500	\$ 343,000
Shared Serv - Youth Pre-Trial Div.	\$ 11,250	\$ -	\$ -	\$ -
Meals & Parking	\$ 1,125	\$ -	\$ -	\$ -
Printing	\$ 769	\$ 12,000	\$ 34,000	\$ 24,000
Property	\$ 23,883	\$ 25,711	\$ 24,689	\$ 26,143
Electricity - Bldg & Grnd	\$ -	\$ 6,000	\$ 2,000	\$ 2,000
Garbage Service	\$ -	\$ 150	\$ 150	\$ 150
Telephone	\$ 364	\$ 120	\$ 400	\$ 400
Water	\$ 61	\$ 5,000	\$ 2,000	\$ 2,000
City Share Linc Center Ma	\$ 352,053	\$ 425,455	\$ 439,944	\$ 453,142
Minor Bldg & Grnds Impr	\$ 303,500	\$ 303,500	\$ 319,570	\$ 319,570
Other Equip Maint & Repai	\$ 21,554	\$ 25,000	\$ 25,000	\$ 25,000
Problem Resolution Team	\$ 12,506	\$ 55,000	\$ 20,000	\$ 20,000
Graffiti Abatement	\$ 17,225	\$ 25,000	\$ 25,000	\$ 25,000
Advertising/Media Serv	\$ -	\$ 2,500	\$ 7,500	\$ 7,500
Committee Expense	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Election Expense	\$ 206,392	\$ 75,000	\$ 265,000	\$ 100,000
Industrial Promotion	\$ 725,000	\$ 730,000	\$ 730,000	\$ 730,000
Court & Litigation Costs	\$ 67,762	\$ 100,000	\$ 100,000	\$ 100,000
Memberships & Subscriptio	\$ 81,701	\$ 94,000	\$ 107,300	\$ 112,200
Fees/Licenses/Titles/Permits	\$ 852	\$ -	\$ -	\$ -
Public Relations	\$ 332	\$ 8,000	\$ 8,000	\$ 8,000

MISCELLANEOUS BUDGETS

General Fund/General Expense	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees Paid to State of NE	\$ 25	\$ 200	\$ 200	\$ 200
Credit Card/Bank Fees	\$ 31,974	\$ 27,000	\$ 37,000	\$ 39,000
Presentation/Training Mat'l	\$ 403	\$ 4,000	\$ 4,000	\$ 4,000
Witness Fees	\$ 2,979	\$ 10,000	\$ 10,000	\$ 10,000
Building/Misc Permits	\$ 3,593	\$ 10,000	\$ 10,000	\$ 10,000
Property Taxes	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
City Sh-Impact Fees(LowInc)	\$ 26,123	\$ 20,000	\$ 20,000	\$ 20,000
City Sh-Impact Fees (Ec Dev)	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Pershing Post Closure Costs	\$ 76,693	\$ 95,000	\$ 100,000	\$ 100,000
Total Other Services & Charges	\$ 6,056,241	\$ 6,779,297	\$ 7,591,642	\$ 7,052,386
Capital Outlay Equip. & Improve.				
Data Processing Equipment	\$ 26,290	\$ 62,500	\$ 70,000	\$ 70,000
City Share of Spec Assess	\$ 1,498	\$ 25,000	\$ 25,000	\$ 25,000
Total Equip./Improvements	\$ 27,787	\$ 87,500	\$ 95,000	\$ 95,000
Tranfers				
Cash Transfers Out	\$ 544,226	\$ -	\$ -	\$ -
Total Exenditures	\$ 25,035,903	\$ 27,006,612	\$ 29,220,485	\$ 30,455,883

MISCELLANEOUS BUDGETS

PINNACLE BANK ARENA OPERATING BUDGET FOR THE FISCAL YEAR ENDING AUGUST 31, 2019

Event Income

Direct Event Income

Rental Income	1,266,000
Service Income	2,919,570
Service Expenses	(4,039,217)
Total Direct Event Income	146,353

Ancillary Income

F & B Concessions	1,749,948
F & B Catering	298,018
Novelty Sales	153,108
F & B Premium	111,058
Parking	300,202
Total Ancillary Income	2,612,333

Other Event Income

Premium	126,850
Ticket Commissions	535,238
Facility Fees	318,927
Total Other Event Income	981,015

Total Event Income

3,739,701

Other Operating Income

1,144,881

JPA Operational Increment

600,000

Gross Income

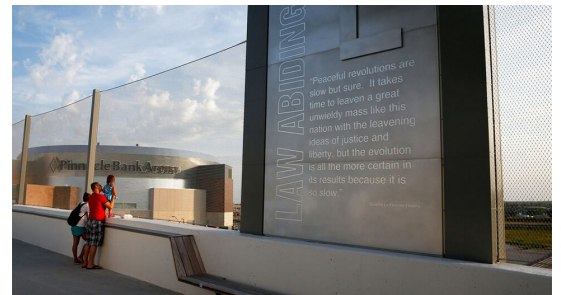
5,484,582

Operating Expenses

Salaries and Wages	4,062,750
Payroll Taxes & Benefits	1,004,617
Labor Allocations to Events	(1,608,735)
Net Salaries and Benefits	3,458,632
Contracted Services	4,800
General and Administrative	341,800
Operating	88,250
Repairs & Maintenance	6,300
Operational Supplies	151,000
Insurance	196,800
Utilities	1,025,000
Management Fees	212,000
Total Operating Expenses	5,484,582

Net Income (Loss)

0



MISCELLANEOUS BUDGETS

FY2018-2019 and FY2019-2020 Budget Community Health Endowment

	FY2018/19	FY2019/2020
I. Administration		
A. Personnel		
1. Salaries	291,095	299,363
2. Pension	27,560	28,386
3. Payroll Taxes/Benefits	95,931	103,504
SUBTOTAL PERSONNEL	\$414,586	\$431,253
B. Operating Expenses		
1. Printing/Duplicating/Postage	8,515	8,515
2. Office Equipment/Supplies	6,372	6,372
3. Telephone/Computer Services	22,000	22,575
4. Mileage	500	500
5. Continuing Education	6,000	6,000
6. Meeting Expenses	5,000	5,000
7. Advertising/Television	4,000	4,000
8. Utilities and Maintenance	10,180	10,856
9. Condominium Common Expenses	3,000	3,000
10. Property Insurance	541	573
11. Misc.	756	756
12. Audit	9,850	10,146
13. Payroll Services	3,000	3,100
14. Public Officials Bond	2,358	2,430
15. Professional Services	6,447	6,447
SUBTOTAL OPERATING EXPENSES	\$88,519	\$90,270
TOTAL ADMINISTRATION	\$503,105	\$521,523
II. Community Disbursements	\$2,000,000	\$2,250,000
TOTAL BUDGET	\$2,503,105	\$2,771,523