

RESOLUTION NO. _____

1 WHEREAS, under the provisions of Section 25 and 25a of Article IX of the
 2 Charter of the City of Lincoln and Chapter 3.06 of the Lincoln Municipal Code, the
 3 proposed biennial budget for the City of Lincoln was submitted on July 18, 2016; and

4 WHEREAS, under the provisions of Section 26 of Article IX and Chapter 3.06 of
 5 the Lincoln Municipal Code of the City Charter, a public hearing on the proposed budget
 6 was held on August 8, 2016 notice thereof having been published in one issue of the
 7 Lincoln Journal Star, a newspaper of general circulation in the City, more than five days
 8 before such hearing; and

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

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

13 1. That pursuant to the provisions of Article IX of the Charter of the City of
 14 Lincoln and Chapter 3.06 of the Lincoln Municipal Code, the biennial budget for the
 15 fiscal years beginning September 1, 2016 and September 1, 2017, a copy of which is
 16 hereto attached and made a part of this resolution as fully as if set forth verbatim herein,
 17 is hereby adopted, and the several sums therein set forth to be raised by the levy of a
 18 tax upon all taxable property within the corporate limits of the City of Lincoln, Nebraska,
 19 the estimated balances on hand, the miscellaneous receipts and all other funds and
 20 receipts are hereby appropriated for the several purposes therein stated. That all
 21 money received in any of the aforesaid funds in excess of the estimated balances and

1 receipts set forth in said budget shall be credited to the unappropriated surplus of such
2 funds.

3 2. That the City Council, by adoption of the Capital Improvement Program
4 (CIP) on Schedule 5 of this resolution, hereby authorizes the acquisition of all necessary
5 right-of-way, easements, or other interest in land, by purchase if possible, by
6 condemnation if necessary, for those projects included within the first two years of said
7 CIP.

8 3. Pursuant to Section 2 of L.B. 989 passed by the Second Session of the
9 Ninety-Fifth Legislature, the City is authorized to increase budgeted restricted funds by
10 the basic allowable growth percentage of the base (2.5%) and allowable growth due to
11 improvements to real property as a result of new construction, additions to existing
12 buildings, any improvements to real property which increase the value of such property,
13 and any increase in valuation due to annexation and any personal property valuation
14 over the prior year above 2.5% expressed in dollars and to utilize other lid exemptions
15 authorized in L.B. 989. Such increase is hereby authorized to the extent necessary to
16 generate the revenues to fund the budget, and any unused restricted funds authority is
17 hereby authorized to be carried forward to future budget years.

18 4. Upon affirmative vote by more than 75% of the City Council restricted
19 funds for Fiscal Years 2016-17 and 2017-18 shall be increased by an additional one
20 percent (1%) as provided by Neb. Rev. Stat. Section 13-519.

21 5. There is hereby appropriated all money now credited or which will be
22 credited to any Internal Service Fund, Pension Trust Fund, Permanent Fund, Agency
23 Fund and Enterprise Fund, now or heretofore created, notwithstanding any sum
24 limitations set forth in the budget attached hereto.

1 6. There is hereby appropriated all money now credited or which will be
2 credited to the following Special Revenue Funds notwithstanding any sum limitation set
3 forth in the budget attached hereto: Lincoln Bike Share Fund, Responsible Beverage
4 Server/Seller Fund, Parks and Recreation Maintenance and Repair Fund, Fast Forward
5 Fund, Parks and Recreation Special Projects Fund, Commission On Aging Gift Trust
6 Fund, Charles Gere Library Fund, and Lillian Polley Trust, Building and Safety Fund,
7 Cable Access Television Fund, Disaster Recovery Fund, Impact Fees Fund, Social
8 Security Fund, Snow Removal Fund, Title V Clean Air Fund, Unemployment
9 Compensation Fund, Advance Acquisition Fund as provide in Article IXB, Section 12 of
10 the City Charter, 911 Communication Fund, Tax Sale Revolving Fund, Helen Boosalis
11 Icons of the City Trust Fund, and Development Services Center Fund.

12 7. There is hereby appropriated all money received or to be received from
13 the County of Lancaster, the State of Nebraska, or the United States, as well as from
14 any grants, earnings from endowment funds, donations, or contributions received for
15 public purposes and the interest earned thereon, notwithstanding any sum limitations
16 set forth in the budget attached hereto.

17 8. There is hereby appropriated all money received from the interest income
18 on the investments of all authorized bond issue proceeds including bond anticipation
19 notes for the purposes for which said bonds and notes have been authorized to be
20 issued, notwithstanding any sum limitations set forth in the budget attached hereto.

21 9. There is hereby appropriated all money now credited or which will be
22 credited to the Vehicle Tax Construction Fund created by Section 3.20.220 of the
23 L.M.C. (Vehicle Tax for street improvements) notwithstanding any sum limitation set
24 forth in the budget attached hereto.

1 10. All receipts for on-street parking meter collections are pledged toward the
2 payment of bonds assigned for payment from the Parking Revenue Fund. Parking
3 meter receipts in excess of those required to meet provisions of the bond covenants
4 shall be credited to the General Fund up to the amounts budgeted. Any on-street
5 parking meter monies transferred to the General Fund during the biennium,
6 appropriated for Contingency expenditures, and not used for Contingency purposes will
7 be returned to the Parking Revenue Fund at the end of the biennium up to \$800,000.

8 11. There is hereby appropriated all money now credited or which will be
9 credited to the Parking Lots and JPA Garages Fund to be used for debt service,
10 designing, acquiring, constructing, maintaining, repairing, regulating, supervising, and
11 policing of City owned parking lots and facilities in accordance with L.M.C. Chapter
12 10.34 and Chapter 10.36, notwithstanding any sum limitations set forth in the budget
13 attached hereto.

14 12. There is hereby appropriated to the Street Construction Fund all monies
15 received as the City's share of the Highway Allocation Fund and the Grade Crossing
16 Protection Fund, together with any other Federal, State, and County funds, received for
17 street construction purposes, any reimbursements and matching funds, including
18 Federal Road Funds, all of which monies are hereby appropriated and reappropriated
19 for all purposes as authorized by State laws pertaining to such funds, notwithstanding
20 any sum limitations set forth in the budget attached hereto.

21 13. There is hereby appropriated in the Special Assessment Revolving Fund
22 all monies in said fund for expenditures as authorized by Article VIII of the City Charter,
23 Section 10a and all money received to the credit of the Special Assessment Revolving
24 Fund including bond proceeds, grants, donations, special assessment collections, and

1 City participation deemed necessary by the City Council, notwithstanding any sum
2 limitations set forth in the budget attached hereto.

3 14. There is hereby appropriated all money credited to General Fund/Traffic
4 Operations (79200) and Street Construction Fund/Streets/Highways (79140) that is
5 received as reimbursement from Public Works/Utilities capital projects for staff time and
6 materials used in connection with the said projects.

7 15. There is hereby appropriated all money now credited or which will be
8 credited to the Arbitrage Rebate Fund, notwithstanding any sum limitation set forth in
9 the budget attached hereto.

10 16. There is hereby appropriated KENO proceeds for mandated payments,
11 and 1% for administrative fees.

12 17. There is hereby appropriated KENO proceeds received in prior fiscal
13 years in excess of revenue projections for those years.

14 18. There is hereby appropriated all monies now credited or which will be
15 credited to the Community Improvement Financing Fund and all Tax Allocation Bond
16 Debt Service funds, notwithstanding any sum limitations set forth in the budget attached
17 hereto.

18 19. There is hereby levied upon all taxable property within the corporate limits
19 of the City of Lincoln, Nebraska, upon each one hundred dollars of approximate market
20 value thereof, taxes in an amount sufficient to generate funds for the purposes and in
21 the amounts hereinafter named, to-wit:

1	YEAR 1	2016-17	2016-17	2016-17
2		Appropriated	Total Tax As	Per \$100
3		<u>Amount-90%</u>	<u>Levied-100%</u>	<u>Market Value</u>
4	General	\$33,542,787	\$37,269,763	0.19835
5	Library	7,546,400	8,384,889	0.04463
6	Social Security	2,685,892	2,984,324	0.01588
7	Police & Fire Pension	6,825,310	7,583,678	0.04036
8	Unemployment Comp.	45,425	50,472	0.00027
9	Bond Interest &			
10	Redemption	<u>5,777,894</u>	<u>6,419,883</u>	<u>0.03417</u>
11	Total Levy	56,423,708	62,693,009	0.33366

12 20. For the 2016-17 and 2017-18 Fiscal Years the Finance Director is hereby
13 authorized to adjust property tax revenue amounts, final levies by fund and appropriated
14 balances for funds that receive property tax revenue based on final certified property
15 valuations received from the County Assessor within the authorized expenditure
16 limitations on the attached schedules and the tax rate of 0.33366 per \$100 of assessed
17 valuation.

18 21. Per Lincoln Municipal Code 3.06.070 the Council shall meet after August
19 20th in the first year of the biennial period to set the property tax rate for the second year
20 by resolution. The resolution shall set a property tax rate sufficient to ensure the
21 biennial budget is balanced for the second year. It is hereby estimated that the amount
22 levied upon all taxable property within the corporate limits of the City of Lincoln,
23 Nebraska, upon each one hundred dollars of approximate market value thereof, taxes in

1 an amount sufficient to generate funds for the purposes and in the amounts hereinafter
 2 named, to-wit:

3	YEAR 2	2017-18	2017-18	2017-18
4		Appropriated	Total Tax As	Per \$100
5		<u>Amount-90%</u>	<u>Levied-100%</u>	<u>Market Value</u>
6	General	\$34,635,472	\$38,483,858	0.20119
7	Library	7,633,113	8,481,237	0.04434
8	Social Security	2,695,866	2,995,407	0.01566
9	Police & Fire Pension	6,777,686	7,530,762	0.03937
10	Unemployment Comp	45,832	50,924	0.00027
11	Bond Interest &			
12	Redemption	<u>5,651,365</u>	<u>6,279,294</u>	<u>0.03283</u>
13	Total Levy	57,439,334	63,821,482	0.33366

14 22. There is hereby authorized the transfer to the appropriate reserve
 15 accounts of all encumbrances, including accrued payroll, for the fiscal years ending
 16 August 31, 2016 and August 31, 2017, together with any monies previously so
 17 reserved.

18 23. All previous capital appropriations are hereby continued and
 19 reappropriated pursuant to Section 27 of Article IX of the Charter of the City of Lincoln,
 20 except the unexpended balance remaining in any fully completed project shall be
 21 credited to the unappropriated surplus in the fund from which such project was funded.

22 24. There is hereby designated and appropriated General Fund cash
 23 balances to pay operation and maintenance expenses for solid waste management in

1 an amount sufficient to produce net revenues equal to 110% of the annual debt service
2 due and payable in such fiscal year on the Solid Waste Management Revenue Bonds
3 outstanding debt, if and to the extent the net revenues in such fiscal year are less than
4 125% of the annual debt service due and payable in such fiscal year and to the extent
5 that such General Fund cash balances are available.

6 25. Per resolution A-82134 passed by the City Council on June 9, 2003
7 establishing an unreserved fund balance policy for the City, the General Fund
8 unreserved fund balance as of the last audited financial statements as of August 31,
9 2015 was \$41,935,511. This August 31, 2015 unreserved balance is 27.2% of the
10 General Fund budget for 2016-17 of \$154,029,257 included in this resolution. The
11 August 31, 2015 unreserved balance was 7.2% more than the 20% goal for such
12 balance set by Resolution A-82134.

13 26. That the appropriations and cash (where necessary) for the following
14 items be transferred effective August 31, 2016 up to the following amounts:

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
From: 18002.5856	General Exp./City Share of Downtown Maint.	\$28,811
To: 413536.6137	Urban Dev./Downtown St. Tree Replace.	\$28,811
	(13001.9234 also)	

19 27. The Finance Director is hereby directed to transfer unencumbered
20 appropriations and cash (where necessary) from the budget for the biennium beginning
21 September 1, 2014 in 18002.5070 (General Expense/Future Labor Settlements) in
22 amounts proportionate to each department's share of the total settlement at such time
23 as contracts are signed with labor unions. Any surplus funds remaining after contracts

1 are signed and amounts are distributed to department's budgets up to \$500,000 shall
2 be transferred to the Cash Reserve Fund.

3 28. The Finance Director is hereby directed to limit the revenue appropriated
4 in the General Fund to cover administrative costs from the 1% TIF Administrative Fee to
5 \$200,000 for 2016-18. Revenue in excess of \$200,000 is hereby appropriated to
6 General Fund/Urban Development/Admin./Misc. Contractual (13001.5621) for problem
7 properties and any funds remaining August 31, 2018 will be reappropriated to the
8 following fiscal year's budget and any subsequent fiscal year.

9 29. The Finance Director is hereby directed to utilize parking meter revenue
10 appropriated for General Fund/Contingency only, if necessary, after Contingency
11 appropriations from General Fund (\$365,000 Year 1/\$365,000 Year 2) have been
12 expended.

13 30. The Finance Director is hereby authorized to transfer to the Lincoln Parks
14 & Recreation Foundation, pursuant to an agreement with said Foundation, up to the
15 following balances plus accrued interest or other revenues as of August 31, 2016:

16 From: 413333.5621 "N" Street Bikeway	\$250,000
17 To: Lincoln Parks Foundation "N" Street Bikeway Endowment	\$250,000

18 31. There is hereby designated any amounts received from any
19 Telecommunication Occupation Tax audit adjustments or other audits made in the
20 2016-18 biennium. Such amounts shall be deposited in the Cash Reserve Trust Fund
21 unless otherwise designated by a settlement agreement. There is hereby appropriated
22 all money now credited or which will be credited to the Cash Reserve Fund.

23 32. Donations and TIF funds received for the Entryway Project are hereby
24 appropriated for debt service payments on Entryway Corridor Debt (18040).

1 33. That the following unexpended appropriations are reappropriated effective
 2 August 31, 2016 up to the following amounts:

3	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
4	<u>NUMBER</u>		
5	01001.5989	City Council/Misc. Other Serv. & Charges	\$446
6	0401b.5628	Police/Mgmt./Consultant Serv.	\$15,299
7	0402b.5420	Police/Support/Minor Equipment	\$18,236
8	0402b.5421	Police/Support/Safety Equipment	\$27,836
9	0402b.5633	Police/Support/Software	\$72,007
10	0402b.5728	Police/Support/Schools & Conf.	\$5,700
11	0402b.5859	Police/Support/Equip. Maint. Contract	\$57,795
12	0402b.5861	Police/Supprt/Furniture & Fixture Repair	\$24,614
13	0402b.5952	Police/Support/Advertising/Media Service	\$62,769
14	0402b.6062	Police/Support/Audio-Visual Equip.	\$33,499
15	0402b.6069	Police/Support/DP Equipment	\$50,931
16	0402b.6076	Police/Support/Misc. Equipment	\$116,885
17	0403b.5644	Police/Operations/Furniture & Fixtures	\$146,212
18	0403b.5859	Police/Operations/ Equip. Maint. Contract	\$59,419
19	0403b.5865	Police/Operations/ Minor Bldg. & Grounds Imp.	\$12,500
20	0403b.6072	Police/Operations/Furniture & Fixtures	\$77,752
21	05004.5862	Fire/Emergency Serv./Grounds Maint.	\$15,764
22	06140.5624	Cash Reserve Fund/Auditing Services	\$247,850
23	06140.5989	Cash Reserve Fund/Misc. Other Serv. & Charges	\$200,000
24	06014.6062	Police/911 Comm./Audio Visual Equipment	\$160,000
25	06014.6076	Police/911 Comm./Misc. Equipment	\$302,000

1	06065.6085	Police/Radio Shop/Radio Equipment	\$126,348
2	08001.5633	Bldg. & Safety/Admin./Software	\$99,559
3	08001.5761	Building & Safety/Admin./Microfilming	\$45,000
4	09250.5621	Parks/KENO/Misc. Contractual	\$35,000
5	09259.5633	Parks/KENO/Software	\$20,887
6	09250.9246	Parks/KENO/Unprogrammed KENO approp.	\$2,677
7	12101.5628	Health/Director's Office/Consultant Serv.	\$4,445
8	12113.5272	Health/CHS/Program Supplies	\$2,146
9	12151.6076	Health/Dental/Misc. Equip.	\$23,541
10	12172.6069	Health/Info & Fiscal/Data Processing Equip.	\$93,000
11	14004.6069	Library/KENO/DP Equipment	\$70,000
12	14012.5621	Library/Support Serv./Misc. Contractual Serv.	\$20,000
13	14012.6069	Library/Support Serv./ DP Equipment	\$65,000
14	17004.5638	Com. Health Endowment/Grants	\$2,560,702
15	18001.5989	Contingency	\$721,697
16	18002.5070	General Expense/Future Labor Settlements	\$2,552,709
17	18002.5621	General Expense/Miscellaneous Contractual	\$35,423
18	18002.5624	General Expense/Auditing Service	\$73,438
19	18002.5628	General Expense/Consultant Services	\$8,366
20	18002.5878	General Expense/Problem Resolution Team	\$44,674
21	18002.5880	General Expense/Graffiti Abatement	\$86,550
22	18002.5636	General Expense/Demolition of Buildings	\$109,453
23	18002.5646	General Expense/State/Federal Lobbying	\$30,989
24	18002.5659	General Expense/Oracle Financial System	\$265,386

1	18002.5865	General Expense/Minor Bldg. & Grounds Improv.	\$7,500
2	18002.6024	General Exp./City Share-Impact Fees (Low Income)	\$378,311
3	18002.6027	General Expense/City Share-Impact Fees (Econ. Dev.)	\$543,071
4	18002.5970	General Expense/Court & Litigation	\$194,222
5	18002.5642	General Expense/Legal Services	\$97,158
6	18002.5998	General Expense/Witness Fees	\$64,139
7	18002.5856	General Expense/City Share of Lincoln Center Maint.	\$24,606
8	18013.5784	Street Lights/Misc. Insurance	\$140,000
9	78570.5328	Pub. Works & Util./Broadband/Misc. Sm. Hardware	\$7,500
10	78570.5621	Pub. Works & Util./Broadband/Misc. Contractual	\$210,000
11	78570.6069	Pub. Works & Util./Broadband/D.P. Equip.	\$100,000
12	78570.6232	Pub. Works & Util./Broadband/Debt	\$10,000
13	79040.5259	Pub. Works & Util./Broadband/Other Maint. Sup.	\$25,000
14	79040.5329	Pub. Works & Util./Broadband/Oper. Maint. Sup.	\$30,000
15	79040.5420	Pub. Works & Util./Broadband/Minor Equip.	\$15,000
16	79040.5621	Pub. Works & Util./Broadband/Misc. Contractual	\$15,000
17	79040.5874	Pub. Works & Util./Broadband/ Software Maint.	\$35,000
18	79040.5961	Pub. Works & Util./Broadband/Ed. & Training	\$7,300
19	79140.5989	Pub. Works & Util./Sts. & Hwys./Durable Markings	\$289,000

20 34. That unencumbered appropriations and cash (where necessary) from the
21 budget for the fiscal year beginning September 1, 2015 be transferred and
22 reappropriated up to the following amounts effective August 31, 2016:

23	<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
24	From: 18002.5661	General Expense/Shared Serv-Case Mgmt.	\$12,200

1	70100.6878	Pub. Works & Util./Water/Electricity	\$85,000
2	08001.6069	Bldg. & Safety/Admin./DP Equipment	\$111,179
3	18002.5659	General Expense/JDE Oracle	\$170,000
4	79130.5021	Pub. Works & Util./Snow Removal/Salaries	\$350,000
5	To: 11001.5675	Planning/Storage Charges	\$1,200
6	404101.6140	City Impound Lot	\$11,000
7	70100.6950	P.W. & U/Water/Contractual Services	\$85,000
8	79130.6076	P.W. & U/ Snow Removal/Misc. Equip.	\$350,000
9	08001.5633	Bldg. & Safety/Admin./Software	\$111,179
10	18002.5658	General Expense/Payroll System	\$170,000

11 35. There is hereby appropriated to each departmental operating budget, in
12 the Aging Fund, Animal Control Fund, General Fund, Health Fund, Library Fund,
13 StarTran Fund, and 911 Communications Fund, 100% of the unencumbered operating
14 appropriations as shown in the final Appropriation Status Report as of August 31, 2016
15 and August 31, 2017.

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

Introduced by:

Approved:

Finance Director

Approved as to Form and Legality:

City Attorney

<p>Approved this ____ day of _____, 2016:</p> <p>_____</p> <p>Mayor</p>
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