

CITY OF  
**LINCOLN**<sup>TM</sup>  
NEBRASKA



2018-2020  
**Council Adopted**  
BIENNIAL OPERATING  
**BUDGET**

Cover photo taken by Ryan Lindbeck at Altitude Motion Media, [www.altitudemotion.com](http://www.altitudemotion.com)

**CITY OF LINCOLN, NEBRASKA  
COUNCIL ADOPTED  
BIENNIAL BUDGET  
SEPTEMBER 1, 2018 - AUGUST 31, 2020**





**THIS PAGE INTENDED TO BE BLANK**

# **CITY OF LINCOLN, NEBRASKA**

## **2018-2020 BIENNIAL BUDGET**

- **NO PROPERTY TAX INCREASE: PROPERTY TAX RATE WILL REMAIN AT 31.648 CENTS.**
- **12 NEW POLICE OFFICERS AND 1 NEW DISPATCHER FOR 911 ARE ADDED.**
- **\$2 MILLION WAS ADDED FOR THE OPERATION OF TWO NEW FIRE STATIONS AND \$1 MILLION FOR FIRE STATION MAINTENANCE.**
- **15 NEW FIREFIGHTERS PROVIDED IN MATCHING FUNDS FOR THE CITY SHARE OF A SAFER GRANT.**
- **\$3.5 MILLION IS INCLUDED FOR REPLACEMENT OF FIRE APPARATUS AND \$300,000 FOR REPLACEMENT OF A NEW AMBULANCE OR REMOUNTS.**
- **\$600,000 IS ADDED TO BEGIN REPLACEMENT OF THE CRIMINAL JUSTICE INFORMATION SYSTEM.**
- **\$65 MILLION IS INCLUDED FOR OPERATIONS, MAINTENANCE AND REPAIR OF STREETS.**
- **\$2.8 MILLION IS ADDED FOR STREET IMPROVEMENTS.**
- **\$3.1 MILLION IS INCLUDED FOR THE REPAIR AND MAINTENANCE OF SIDEWALKS.**
- **\$278,000 IS INCLUDED FOR EXPANDED EVENING HOURS AND MID-DAY SERVICE FOR STARTRAN.**
- **\$300,000 PER YEAR IS ADDED TO ADDRESS INCREASED USE AND NUMBER OF RECYCLING DROP OFF SITES.**
- **\$1.6 MILLION IS ADDED TO THE PARKS AND RECREATION CAPITAL IMPROVEMENT PLAN TO HELP REDUCE THE REPAIR AND REPLACEMENT GAP.**
- **\$1 MILLION PARKS & RECREATION CHALLENGE GRANT FUNDING**
- **WILDERNESS PARK MAINTENANCE IS INCREASED BY \$279,000 OVER THE BIENNIUM.**
- **\$200,000 IS INCLUDED FOR AFFORDABLE HOUSING IN LOW INCOME AREAS.**
- **\$141,000 IS INCLUDED FOR EXPANDED DENTAL SERVICES IN THE HEALTH DEPARTMENT.**
- **A COMMUNITY RESOURCE SPECIALIST IN HEALTH IS ADDED TO HELP CONNECT LOW INCOME, UNINSURED ADULTS TO HEALTH CARE.**
- **AN ADDITIONAL ANIMAL CONTROL OFFICER IS ADDED TO ASSIST WITH ENFORCING ORDINANCES.**

# TABLE OF CONTENTS

## Introduction

Biennial Budget Highlights	3
Table of Contents	4
Mayor’s Message	6
City Profile	9
City Goals	18
City of Lincoln Taxes	20
Budget Overview	21

## Budget Policies

City Charter	23
Nebraska Statutes	23
Budget Development Process	24
Budget Adoption	25
Capital Improvement Plan	25
Budget Calendar	27
Financial Policies	28

## Financial Plan

Sources and Uses	33
All Funds Sources by Type	34
All Funds Uses by Type	35
All Funds Uses by Fund Type	36
Budget Schedules	40
General Fund	47
Self Insurance Health Fund	52
Water Fund	53
Wastewater Fund	54

Library Fund	55
Police and Fire Pension Fund	56
Lincoln Lancaster Health Fund	57
Transportation Operations & Maintenance Fund	58
Parking Facilities Fund	59
Solid Waste Management Fund	60
StarTran Operations Fund	61
Transportation & Utilities Revolving Fund	62
Other Budgeted Taxing Funds	63
Other Budgeted Funds	64

## Departments

Building & Safety	73
City Council	77
Finance	81
Fire & Rescue	89
Health	95
Human Resources	103
Law	109
Library	115
Mayor	121
Miscellaneous Budgets	129
Parks and Recreation	139
Planning	147
Police	153
Transportation and Utilities	161

# TABLE OF CONTENTS

Urban Development	179
-------------------	-----

## Capital Improvements & Debt Service

Capital Improvement Program	187
CIP Expenditures by Type	191
CIP Revenues by Type	194
Capital Improvement Revenue	
Description	195
Debt Service	200
City Credit Ratings	201
General Obligation Bonds	202
Highway Allocation Bonds	202
Limited Tax Arena Bonds	203
Special Assessment Bonds	203
Lease Purchase Financing	204
Tax Allocation Bonds	205
Revenue Bonds	206

## Appendix

Tax Rate Facts	209
Glossary	213

# MAYOR'S MESSAGE

September 1, 2018

Dear Lincoln City Council Members, City Employees and Residents of Lincoln:

The City of Lincoln is a growing community. The City has made significant investments in streets, infrastructure, and technology that are paying off as more businesses and people are choosing Lincoln to call their home. We care about this city, where it has been and where it is going, and want Lincoln to continue growing to create opportunities for all residents.

A city's budget should reflect the priorities and values of its people, which is why I am pleased with this 2018-2020 biennial budget. This spending plan places a priority on public safety, ensures continued investment in livable neighborhoods, connects all residents to economic opportunities, helps to improve efficient transportation, makes government accountable, encourages healthy and productive people and ensures environmental accountability to support the things that make Lincoln a special place.

To meet the critical needs of a changing, diverse city, a \$172 million General Fund budget has been adopted. This budget will allow us to responsibly manage growth in population and square miles and continue to deliver quality services. Our 2018 budget proposes investments to meet the most pressing needs to make Lincoln the place where we all want to continue to live.

We have a strong, growing community with a healthy local economy, low unemployment and a high quality of life. Sales tax is an economically sensitive revenue and is crucial to funding services through the General Fund, but it is expected to grow moderately over the biennial budget. The City's property valuation has continued to increase in recent years. The 2018-2020 budget proposal makes targeted investment through a flat property tax rate. The revenue growth from a healthy economy is proposed to support the following initiatives:

## **Safety and Security**

The safety of Lincoln's residents is the highest priority. In 2018, 12 new police officers are funded, which includes 6 new school resource officers for our middle schools. This will bring our total uniformed officers to 347, which is needed as the demands placed on the department increase due to population growth.

The Fire Department budget includes local match for a SAFER grant that will allow for up to 15 additional firefighters and funding for 6 fire apparatus and an ambulance. The Lincoln Fire Department is dedicated to timely and effective incident management, these additions help to ensure adequate emergency response time. Fire apparatus are also important to incident management. This budget includes \$3.5 million for fire apparatus replacement to continue to keep Lincoln safe.

## **Livable Neighborhoods**

The City of Lincoln population is nearing 280,000, as the City continues to grow we must continue to make efforts to ensure investment in neighborhoods through affordable housing and capital investment in neighborhood infrastructure.

## MAYOR'S MESSAGE

Everyone should live in a good home, but we have a problem with affordable housing. We can create more affordable housing by using state sales taxes that are returned to the City. By reserving 10% of those taxes, we can invest \$200,000 per year in low income areas for affordable housing.

In addition, neighborhood infrastructure is crucial to making sure there is a high quality of life in the community. In this budget over \$1.6 million over the biennium is added for Parks and Recreation capital and maintenance needs like replacing Air Park Recreation Center, replacing trees killed by the Emerald Ash Borer and maintenance of current park and recreation centers. Additional operational funding for Wilderness Park enhancements has also been added.

Sidewalks are important to neighborhoods, which is why this budget invests \$1.5 million in repairing neighborhood sidewalks each year.

### **Economic Opportunity**

Investment in infrastructure is crucial to ensuring economic growth in the community. Without updated infrastructure it is hard to have the quality of life that attracts businesses and people to the City of Lincoln. The capital improvement plan includes significant projects that will impact the future growth of Lincoln, one of those, Stevens Creek, is an \$11.2 million expansion of a trunk sewer line to assist with development needs as outlined in the City's comprehensive plan.

Also, included in the CIP is the City's final payment to the Nebraska Department of Transportation for the local share of the design, right-of-way and construction of a four-lane freeway between US-77 and Highway 2 (South Beltway). This project will alleviate traffic, increase safety and serve as a catalyst for expansion of Lincoln to the south.

### **Efficient Transportation**

A growing community needs public transportation to help Lincoln residents who depend on StarTran to get to school, work and doctor's appointments. Public transportation is most important to the most vulnerable populations of the City. That is why our budget invests \$278,000 to fund evening hours for 3 routes and greater mid-day service in Arnold Heights, and \$97,950 for additional shelters and benches.

Roads are a priority for our community and maintaining, improving and expanding infrastructure is important for growth and development of the community. Infrastructure is the backbone of transportation, it affects citizens' quality of life and the ability to attract new businesses. The budget includes nearly \$65 million annually to maintain and repair our current streets, improve safety and expand infrastructure. In addition, a new Street Improvement Fund is created from savings of over \$1 million dollars per year realized from smaller health insurance increases than anticipated. If General Fund revenue projections are realized, the City Council may approve the transfer of an additional \$949,749 in 2018-19 and \$994,922 in 2019-20 for Transportation System Preservation projects.

## MAYOR'S MESSAGE

### Accountable Government

The City of Lincoln's financial management practices are strong, which is why we continue to be rated AAA by major credit rating agencies. This budget continues that commitment to maintaining strong fiscal policies.

### Healthy and Productive People

Providing access to health care is part of a crucial role that the City Health Department plays in the community to assist the underserved. Thanks to a grant from the Community Health Endowment, we have expanded the Department's dental clinic. To accommodate an additional 2,000 dental appointments, this budget recommends hiring two new dental assistants.

Access to health care is crucial to quality of life. As less doctors receive Medicaid patients it's important to help people in the community find quality healthcare. Additional fee revenue is allowing the Department to add a new health navigator to help Lincoln families find the health care they need.

### Environmental Quality

Lincoln seeks to be a leader in sustainable practices and the 2018-2020 budget strengthens the City's efforts. This budget increases funding to the landfill for improvements and maintenance of public recycling sites. We will also seek to add funding to implement the Lincoln Environmental Action Plan.

### 2018-2020 Budget Proposal

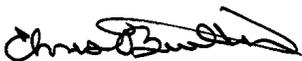
The total budget for all appropriated tax funds is \$208,643,248 in 2018-19 and \$215,479,780 in 2019-20. The total budget for all funds is \$589,068,339 in 2018-19 and \$488,778,598 in 2019-20.

### Revenue Performance

The General Fund revenue forecast for 2018-2019 totals \$172.4 million. This fund is used to pay for City services cited by residents as the most important. This includes police, fire, parks, and also supports transit. The projected increase is attributable to growth in sales tax and property tax revenue. The 2018-2019 sales tax projection is \$80.6 million, a 4% increase over the 2017-2018 estimate. Total valuation growth is 5.6% for 2018-2019 and projected to be 4.5% for 2019-2020.

We have so much to be grateful for in Lincoln. It is a great place to live, work and play. The 2018-2020 budget continues our investment in making our city a place where all can pursue their dreams and live safely and happily. This budget is fiscally sustainable, maintains a stable tax rate and supports efforts to enhance public safety and improve neighborhoods.

Sincerely,



Mayor Chris Beutler

# GENERAL INFORMATION AND GOVERNMENT

## GENERAL INFORMATION

The City of Lincoln, capital city of Nebraska, was originally incorporated on April 7, 1869 and named after the 16<sup>th</sup> President of the United States, Abraham Lincoln. Lincoln is located in the southeastern corner of the state and is midway between Chicago and Denver. The city is approximately 95 square miles, serves a population of approximately 277,743, and in its growth and development has annexed five other municipalities. The City includes most of the urban area of Lancaster County and enjoys a unique position in Nebraska as the center of the state's governmental and educational activities.



## GOVERNMENT

The City of Lincoln is a governmental subdivision of the State of Nebraska. State law gives cities certain power and authority and, by definition, Lincoln is a primary class city. Under the authority of the Nebraska State Constitution, the citizens of Lincoln adopted a Home Rule Charter in 1917.



The Home Rule Charter gives the City certain powers and is the constitution of the City. Amendments must be voted on by citizens. The City may include in its Charter any provisions that do not conflict with state laws or constitution. Lincoln benefits from being a Home Rule Charter city, because in matters of local concern, it can operate free and independent of state law.



The municipal government established by the charter is a mayor-council form of government. Every four years voters elect one Mayor and four council members by district. In addition, three council members are elected at large for a term of four years. Their terms are staggered compared to the Mayor and four Council Members elected by district. The four council districts are set by ordinance, and the boundaries of the districts are compact and contiguous territory that should contain equal populations.

# ELECTED OFFICIALS

## CITY OF LINCOLN MAYOR CHRIS BEUTLER

The mayor is the chief executive officer and administrative head of City government. The mayor is elected on a non-partisan, at-large basis and serves a four year term. There is no limit to the number of terms a mayor can serve.

As executive officer of the City, the mayor is involved in day-to-day affairs of the City. Department directors report to the mayor.

As administrative head of City government, the mayor works with the City Council in matters relating to legislation, including the City's annual budget. The mayor does not vote on issues before Council. Instead, the mayor signs or vetoes City Council legislation.

Only emergency ordinances or enactments relating to emergency appropriations or borrowing cannot be vetoed. The City Council may pass an ordinance over the mayor's veto by an override vote of five of its members.



## CITY OF LINCOLN CITY COUNCIL

Lincoln's first City Council met in 1871 and consisted of six members. Today, the City Council has seven members. Four members are elected by district and three are elected at-large. The length of term is four years and there is no limit to the number of terms.

The Council elects a chair and vice-chair annually. The chair serves as acting mayor when the mayor is out of town. The legislative powers of the City are exclusively vested in the Council. The Council has the power to conduct investigations concerning any subject on which it may legislate, or the operation of a department, board or commission engaged in administrative affairs of the City.

The Council determines annual appropriations and tax levies, and levies special assessments for local improvements based upon benefits. The Council also approves appointments made by the mayor.

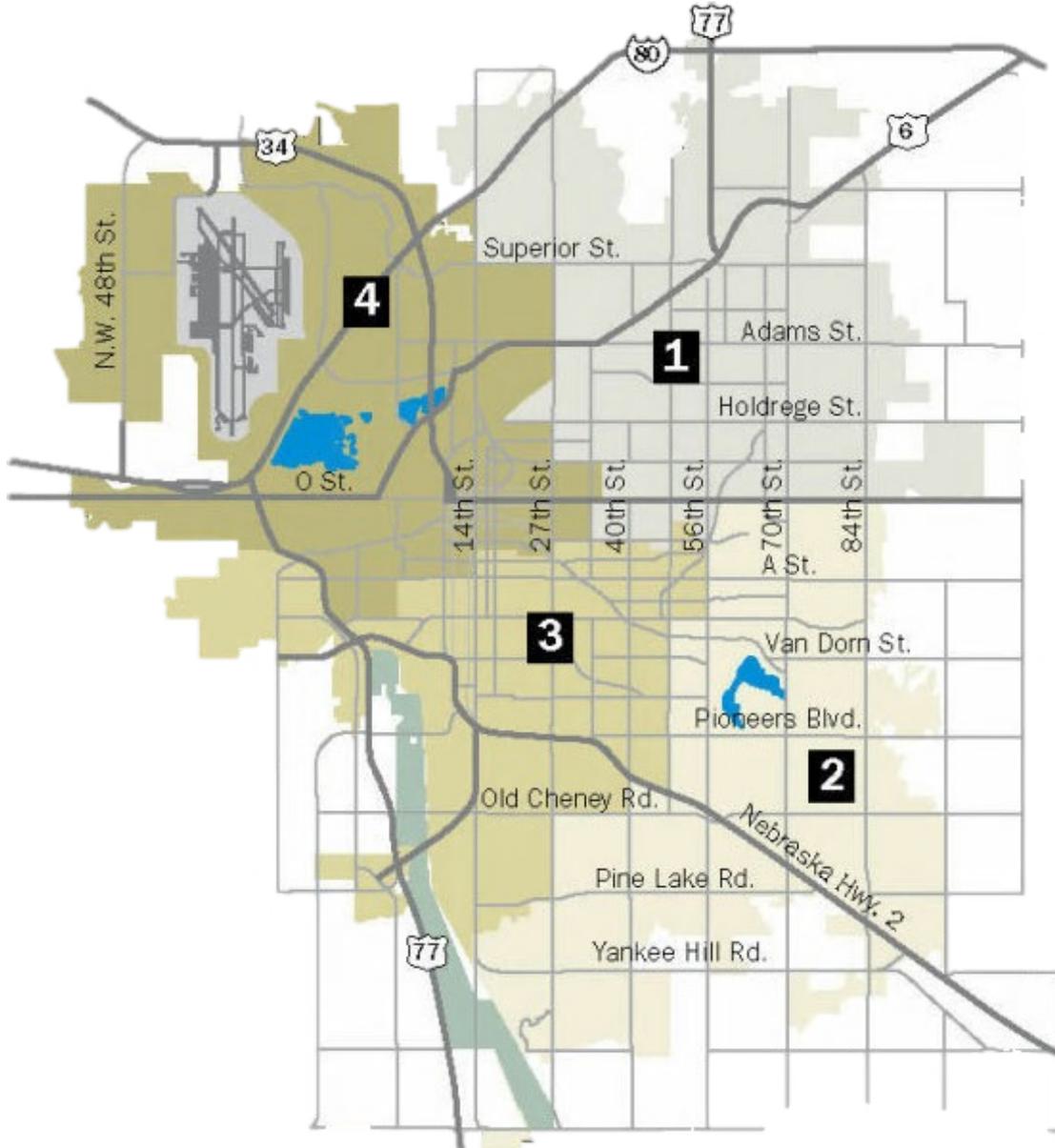
The City Council meets in the County-City Building each Monday at 3:00 p.m. with two exceptions, when the meetings are held at 5:30 p.m. - the last Monday of each month and when no meetings are held due to holidays.

Council meetings are open to the public. Anyone wishing to bring a matter before Council may do so by appearing at the meeting or by correspondence. Citizens may appear on items scheduled for hearings. Time is allotted at a meeting once each month for citizens to bring other matters to the attention of Council.



Front Row: Cyndi Lamm, Carl Eskridge, Jane Raybould  
Back Row: Bennie Shobe, Jon Camp, Roy Christensen, Leirion Gaylor Baird

# CITY COUNCIL DISTRICTS



Council Member	District	Term Expires
Cyndi Lamm	1	May 2019
Jon Camp	2	May 2019
Jane Raybould	3	May 2019
Carl Eskridge	4	May 2019
Leirion Gaylor Baird	At Large	May 2021
Roy Christensen	At Large	May 2021
Bennie Shobe	At Large	May 2021

# POPULATION & DEMOGRAPHICS

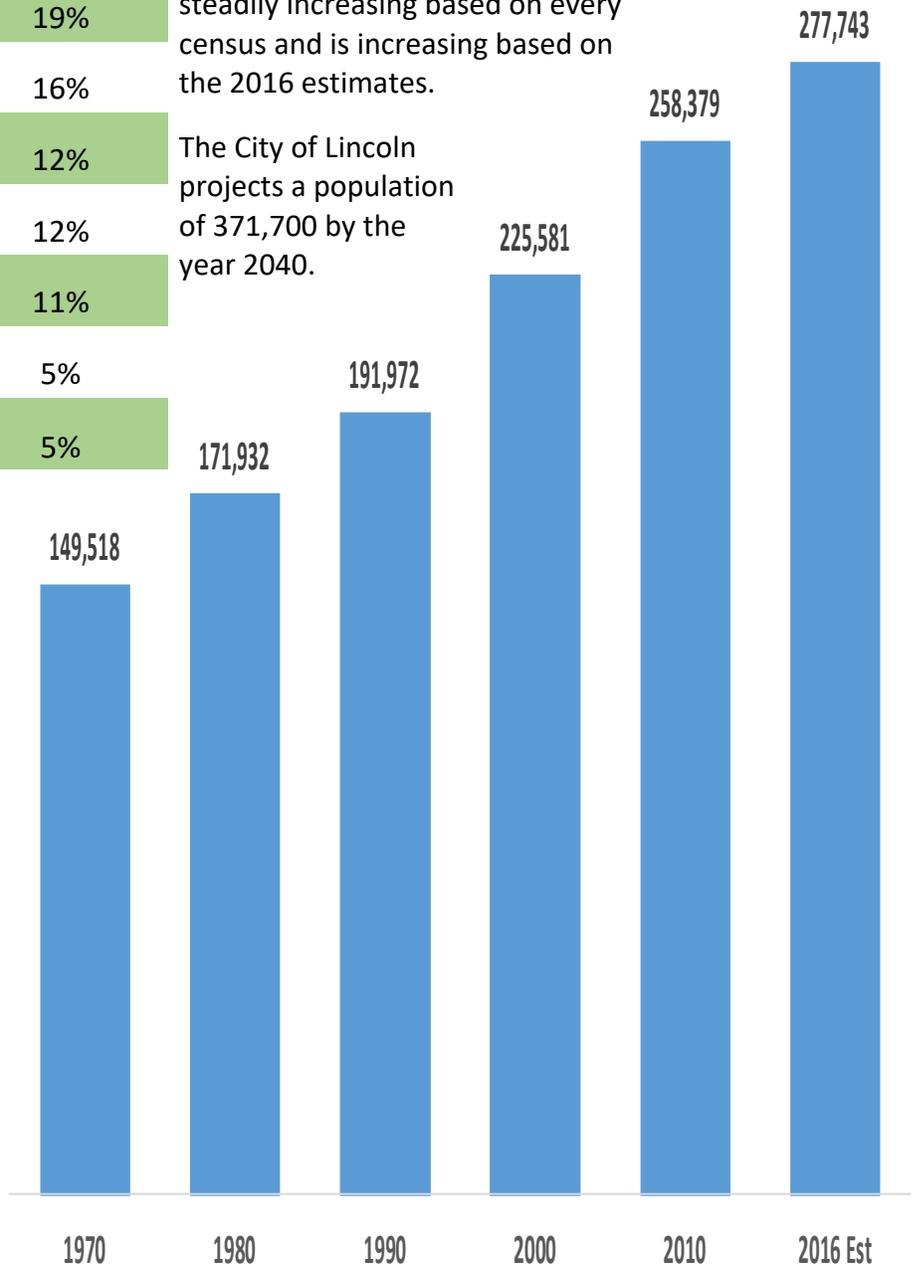
## POPULATION BY AGE

Age Group	2010 Census	% of Total
Ages 0-14	49,995	19%
Ages 15-24	49,084	19%
Ages 25-34	41,437	16%
Ages 35-44	30,805	12%
Ages 45-54	32,101	12%
Ages 55-64	27,224	11%
Ages 65-74	13,949	5%
Ages 75+	13,784	5%

## CITY OF LINCOLN HISTORICAL POPULATION GROWTH

This graph illustrates the population since 1970. As you can see the population has been steadily increasing based on every census and is increasing based on the 2016 estimates.

The City of Lincoln projects a population of 371,700 by the year 2040.



## MEDIAN AGE

Definition: The median age is the age at which 50% of the population are younger than this age and 50% are older.

**31.8**

## AVERAGE FAMILY SIZE

Definition: The average family size is a measure obtained by dividing the number of people in a household by the number of households.

**3.01**

# EDUCATION AND TRANSPORTATION

## EDUCATION

The City of Lincoln hosts numerous educational opportunities, and is home to the University of Nebraska-Lincoln, which is the flagship for the State university system. In addition to the University of Nebraska, Lincoln has additional colleges such as Nebraska Wesleyan University, Bryan College of Health Sciences, Union College, and Southeast Community College.

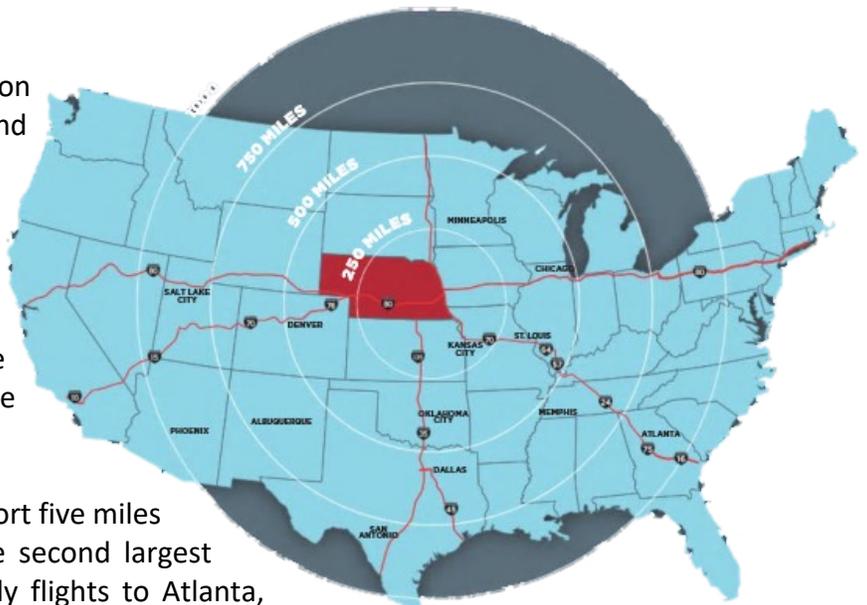


The Lincoln public school system is one of the premier school districts in the Midwest. It is the second largest school system in Nebraska, serving over 42,000 students at 39 elementary schools, 12 middle schools and 6 high schools. In addition, Lincoln has 5 parochial and private school systems.

## TRANSPORTATION

The City of Lincoln has multiple transportation options available to residents, businesses and travelers.

Interstate 80 is an important roadway that connects New York City to California. In addition to I-80 are a number of highways such as Highway 77, 6, and 34 which are important corridors to run throughout the State of Nebraska.



The Lincoln airport is a public/military airport five miles northwest of downtown Lincoln, it is the second largest airport in Nebraska. The airport has daily flights to Atlanta, Minneapolis, Chicago and Denver.

# QUALITY OF LIFE

**#3** 10 BEST CITIES TO SAVE MONEY

GOBANKINGRATES.COM

**#1** MOST CONTENT CITY <sup>24/7</sup> WALLSTREET



**#2** HEALTHIEST SMALL CITIES

DAILY FINANCE (GALLUP)



**#1** BEST PLACES FOR BUSINESS AND CAREERS

FORBES

**#2** CITIES WITH THE HIGHEST QUALITY OF LIFE <sup>THE HUFFINGTON POST</sup>

**#6** BEST COLLEGE TOWN

AIER

**#1** TOP 10 CITIES FOR JOB SEEKERS

FORBES

**#8** BEST DOWNTOWNS

LIVABILITY.COM



**#7** BEST HOUSING MARKET FOR FAMILIES

WALLETHUB.COM

# ECONOMY

## UNEMPLOYMENT RATE

Definition: A measure dividing the number of unemployed individuals in the labor force by all individuals in the labor force.

**2.60%**



## MEDIAN INCOME

Definition: A measure dividing the income distribution into two groups, those above and those below. The US median income is \$55,775, slightly above Lincoln

**\$54,002**

## COST OF LIVING

Definition: Cost of living indices are based on the US average of 100. An amount below 100 means that Lincoln on average is cheaper than the US average.

**92.30**



## SALES TAX GROWTH

Definition: The average sales tax growth in the community over the last five years.

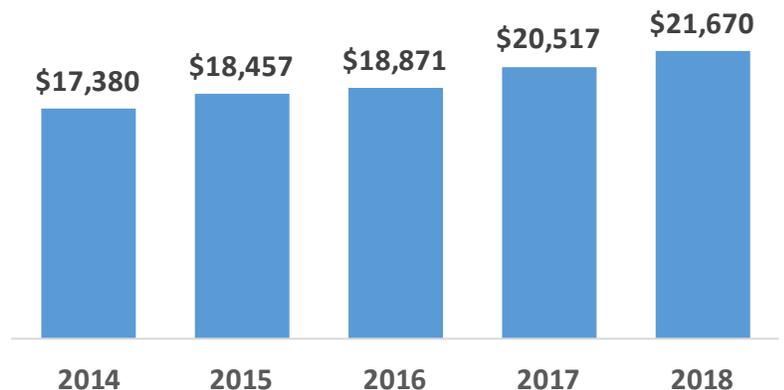
**3.87%**



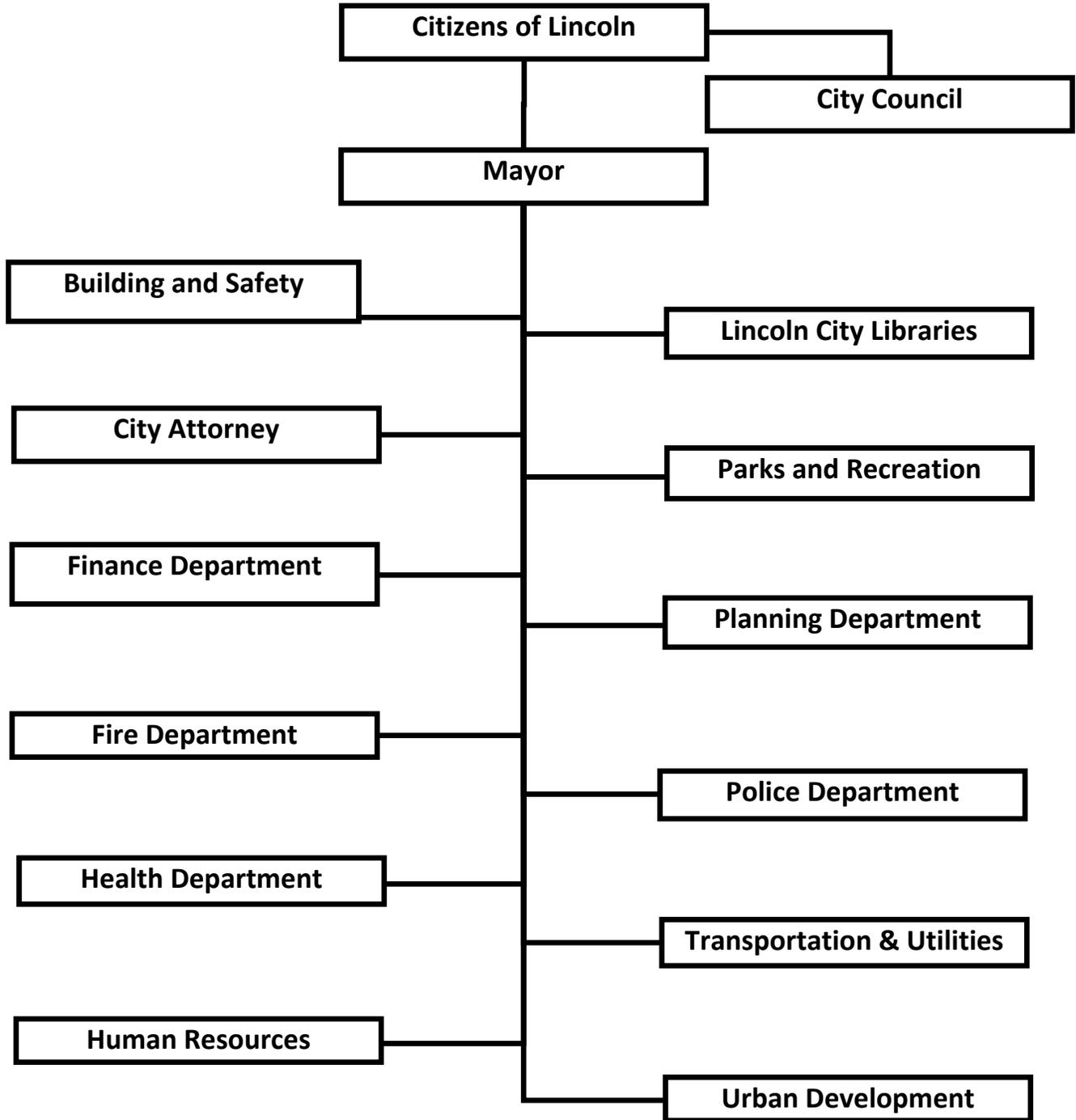
## CITY OF LINCOLN APPRAISED VALUATION (IN MILLIONS)

This graph illustrates appraised valuation of the City of Lincoln since 2014, the graph is set in millions. On average over the past five years, Lincoln has seen a 4.8% increase in the valuation for real and personal property.

Growth in the appraised valuation is important for the City economically due to its importance in the overall economy and also its importance on funding operations through ad valorem property taxes.



# ORGANIZATION CHART



# DIRECTORY OF OFFICIALS

## CITY ELECTED OFFICIALS

Mayor	Chris Beutler	441-7511
Council Member	Cyndi Lamm	441-7515
Council Member	Jon Camp	441-7515
Council Member	Jane Raybould	441-7515
Council Member	Carl Eskridge	441-7515
Council Member	Leirion Gaylor Baird	441-7515
Council Member	Roy Christensen	441-7515
Council Member	Bennie Shobe	441-7515

## CITY DEPARTMENTS AND DIRECTORS

Building and Safety	Chad Blahak	441-7521
City Attorney	Jeff Kirkpatrick	441-7281
Finance	Brandon Kauffman	441-7411
Fire	Mike Despain	441-7363
Health	Shavonna Lausterer	441-8000
Human Resources	Doug McDaniel	441-8748
Lincoln City Libraries	Pat Leach	441-8500
Parks and Recreation	Lynn Johnson	441-7847
Planning	David Cary	441-7491
Police	Jeff Bliemeister	441-6000
Transportation/Utilities	Miki Esposito	441-7548
Urban Development	David Landis	441-7864

# TAKING CHARGE

The City of Lincoln has partnered with the University of Nebraska Public Policy Center on the Taking Charge public engagement process since 2008. Since that time, Lincoln residents have made their voices heard on a variety of budget topics, and City Hall has listened. The public preferences have helped to develop the annual budget recommended by the Mayor.

The 2008 process identified eight outcomes by Lincoln’s citizens who participated in a survey, they are placed in priority order below. The priorities changed over time based on the outcome of the survey. Staff have since developed goals for each outcome to try to track and measure change through impacting performance indicators.

## 1. SAFETY & SECURITY

1. Maintain a low crime rate
2. Timely and effective incident management
3. Traffic safety
4. Youth activity
5. Flood hazards

3. Expand the City’s tax revenues: taxable sales and assessed value of the property tax base
4. Available infrastructure for growth: streets, water, wastewater, drainage, power, parking
5. Income growth for all Lincoln citizens
6. Make the development process predictable and efficient

## 2. LIVABLE NEIGHBORHOODS

1. Provide for safe, clean and attractive neighborhoods to create desirable places to live
2. Reduce neighborhood disorder by providing services that abate nuisances, solve issues, resolve conflict and support the quality of life
3. Create quality and diverse housing options and encourage redevelopment that respects and revitalizes older neighborhoods
4. Encourage well-planned use patterns and transportation systems
5. Provide community spaces and programs that enhance neighborhood vitality

## 4. EFFICIENT TRANSPORTATION

1. Provide, maintain, and support safe, convenient, durable and efficient transportation infrastructure
2. Encourage alternate forms of transportation, such as bicycling and walking
3. Provide accessible, reliable, convenient and safe public transit

## 3. ECONOMIC OPPORTUNITY

1. Facilitate private sector expansion of business investment, job creation, technology, innovation and income growth
2. Maintain full employment by linking workers with skill development opportunities and employers with skilled workers

## 5. ACCOUNTABLE GOVERNMENT

1. Ensure the efficient and effective application of public resources and maintain a high standard of financial stability of the City
2. Provide for well informed public able to fully access City services and participate in government
3. Ensure a fair and ethical resolution to discrimination complaints
4. Provide a diverse, qualified, experienced, and productive workforce sufficient to ensure the community of Lincoln receives the highest quality public service
5. Effectively protect the City’s interest
6. Outstanding customer service

# TAKING CHARGE

## 6. HEALTHY & PRODUCTIVE PEOPLE

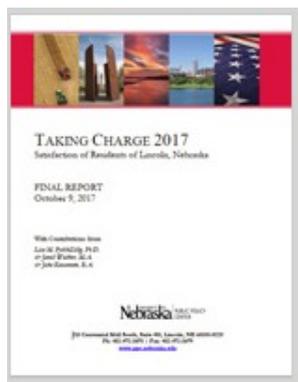
1. Maintain community's health status
2. Support active living
3. Support vulnerable populations
4. Assure appropriate access to health care
5. Support community literacy issues
6. Promote self sufficiency

## 7. ENVIRONMENTAL QUALITY

1. Provide safe and adequate water
2. Prevent human exposure to environmental hazards: water, air, food and waste management
3. Effectively manage wastewater and solid waste (including recycling)
4. Preserve and manage natural areas in a manner that promotes awareness of our natural environment and fosters a conservation ethic
5. Maintain and improve stormwater quality: streams and lakes
6. Optimize the efficient use of all energy by both public and private users

## 8. IDENTITY LINCOLN

1. Enhance, protect and celebrate the City's culture, architecture, history and environment to create a welcoming and accessible community that enhances social bonds and citizen interaction
2. Attract people to the community with interesting activities, places and people
3. Maintain and grow a vibrant downtown area



READ THE LATEST TAKING CHARGE REPORT AT

[HTTP://LINCOLN.NE.GOV/CITY/MAYOR/TAKINGCHARGE/](http://lincoln.ne.gov/city/mayor/takingcharge/)

# UNDERSTANDING YOUR TAX NOTICE

## WHAT ARE YOU PAYING AND WHO GETS THE MONEY?

### CITY OF LINCOLN TAXES 16%

The City of Lincoln taxes make up approximately 16% of all taxes paid. These taxes are collected to pay for the operation of the City of Lincoln. Your city taxes consist of:

1. General, Debt, Unemployment Compensation, Social Security, Library, and City Police & Fire Pension

IMPORTANT: Examine the notice before payment. The treasurer is not responsible for payments on the wrong property. \*Denotes Bond

Description:	Tax Rate	Prior Tax Amount	Current Tax Amount
AG SOCIETY	0.0014790	0.00	0.00
AG SOCIETY JFA	0.0030420	0.00	0.00
CITY OF LINCOLN	0.2934700	0.00	0.00
EDUC SERV UNIT 19	0.0150000	0.00	0.00
JAIL JFA COUNTY	0.0085470	0.00	0.00
JAIL JFA LINCOLN	0.0152970	0.00	0.00
LANCASTER COUNTY	0.2753000	0.00	0.00
LINCOLN PUBLIC SCHOOL	1.0500000	0.00	0.00
LOWER PLATTE NRD	0.0335420	0.00	0.00
PUBLIC BLDG COMM	0.0170000	0.00	0.00
RAILROAD SAFE DIST	0.0190000	0.00	0.00
SE COMM COLLEGE	0.0752000	0.00	0.00
*LPS 1999 BOND	0.0302040	0.00	0.00
*LPS 2006 BOND	0.0829640	0.00	0.00
*LPS 2014 BOND	0.0456630	0.00	0.00
*LPS CAPITAL PURPOSE	0.0308600	0.00	0.00
*POLICE & FIRE PENSION	0.0401900	0.00	0.00
COUNTY DEBT SERVICE	0.0000000	0.00	0.00

Total Tax Rate: 2.0367580 0.00 0.00

2016 REAL ESTATE TAX STATEMENT

Parcel: 10-26-225-002-000  
 Owner Name: LANCASTER COUNTY  
 Tax District: 0001 LINCOLN

Situs Address  
 555 S 10 ST LINCOLN

Legal Description  
 LINCOLN ORIGINAL, BLOCK 119

Total Taxes Due:	0.00	12/31/2016
1st Half Delinquent:	0.00	4/1/2017
2nd Half Delinquent:	0.00	8/1/2017

Value	Tax Amount
Assessed Value:	17,149,300 349,289.74
Homestead Credit:	0 0.00
State Tax Credit:	0 0.00
Taxable Value:	0 0.00
Penalty:	0 0.00
Net Taxes Due:	0.00

SPECIAL MESSAGES

### OTHER TAXES 84%

Other taxes make up approximately 84% of the taxes levied. These go to pay for public schools and public school bond improvements, Lancaster County, Southeast Community College and other taxing entities.

Remit this portion with payment

MAKE PAYMENT TO:

Andy Stebbing, County Treasu  
 555 S 10th ST, RM 102  
 Lincoln NE 68508

2

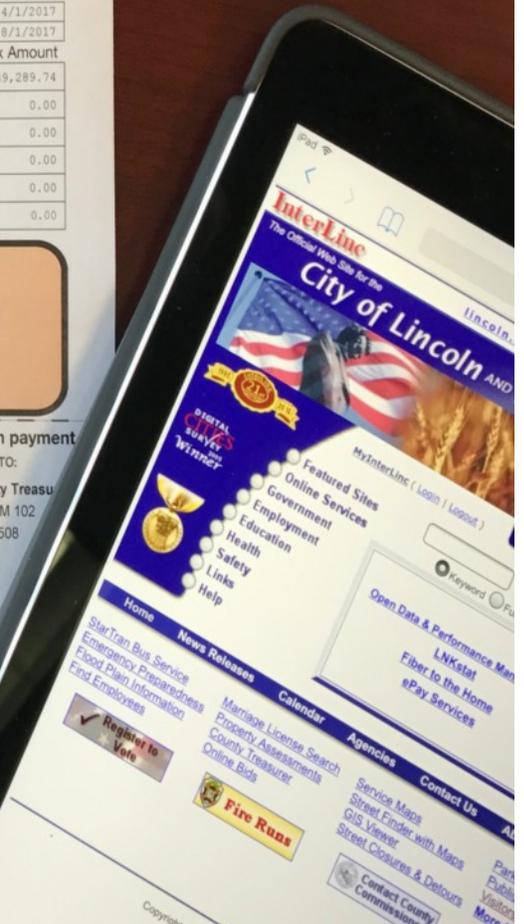
To avoid interest

pay 2nd half before 8/1  
 PAY ONLINE:  
 lancaster.ne.gov/tr

Contact our office for CURRENT AMOUNT DUE

Remit

2016 REAL ESTATE TAX STATEMENT



# THE BUDGET DOCUMENT

## OVERVIEW

The budget document provides narrative discussion centered around each of the City's departments. Summary information regarding expenditures and staffing for each service are presented. In addition, an organization overview is provided of issues affecting the City and the budget process. A summarized financial plan is also included in the budget. An electronic version of the budget is available at [www.lincoln.ne.gov](http://www.lincoln.ne.gov).

The **Introduction section**, near the front of the budget document, gives an overview of the City and the budget focus for the current year. It includes the Mayor's policy message which includes a discussion of how the budget was shaped for the current biennium, what impacted its development and what the core issues were that were focused upon to develop the budget.

The **Policies section** includes the relevant state statutes and city charter requirements that impose certain requirements upon the budget process. It also defines the basis of accounting versus the basis of budgeting. It includes policies that help to guide and develop the budget and includes the overall calendar for the process.

The **Financial Plan section** includes the long term financial plan for the City, which highlights major revenues and expenditures. Continuing in this section, focus shifts to financial planning for the General Fund and each of the other major appropriated funds.

The **Department section** is organized around the individual departments and a summary of the service and budget is included along with personnel counts. These summaries include a brief service description and how it aligns to the the City goals.

The **Capital Improvement section** summarizes the 6 year capital improvement plan (CIP) and focuses on the operating budget impact of the CIP, both in terms of operating expenditures as well as the impact on debt and reserve funds.

The final section is the **Appendix**. The appendix provides comparative information regarding the City mill levy, as well as a summary of City employee positions, benefits and glossary.

Dollar amounts are not shown in a number of programs in the 2017-2018 Budget. The 2018-2020 Biennium is the first time all revenues have been budgeted at a program level. Some funds are not required to have budget amounts, however, the 2018-2020 Biennium appropriates specific dollar amounts for the first time.





**THIS PAGE INTENDED TO BE BLANK**