

2018-2020
Council Adopted
BIENNIAL OPERATING
BUDGET

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



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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.**

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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

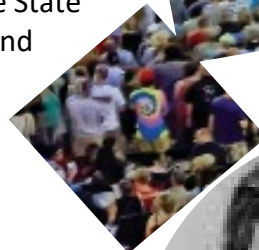
The City of Lincoln, capital city of Nebraska, was originally incorporated on April 7, 1869 and named after the 16th President of the United States, Abraham Lincoln. Lincoln is located in the southeastern corner of the state and is midway between Chicago and Denver. The city is approximately 95 square 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.

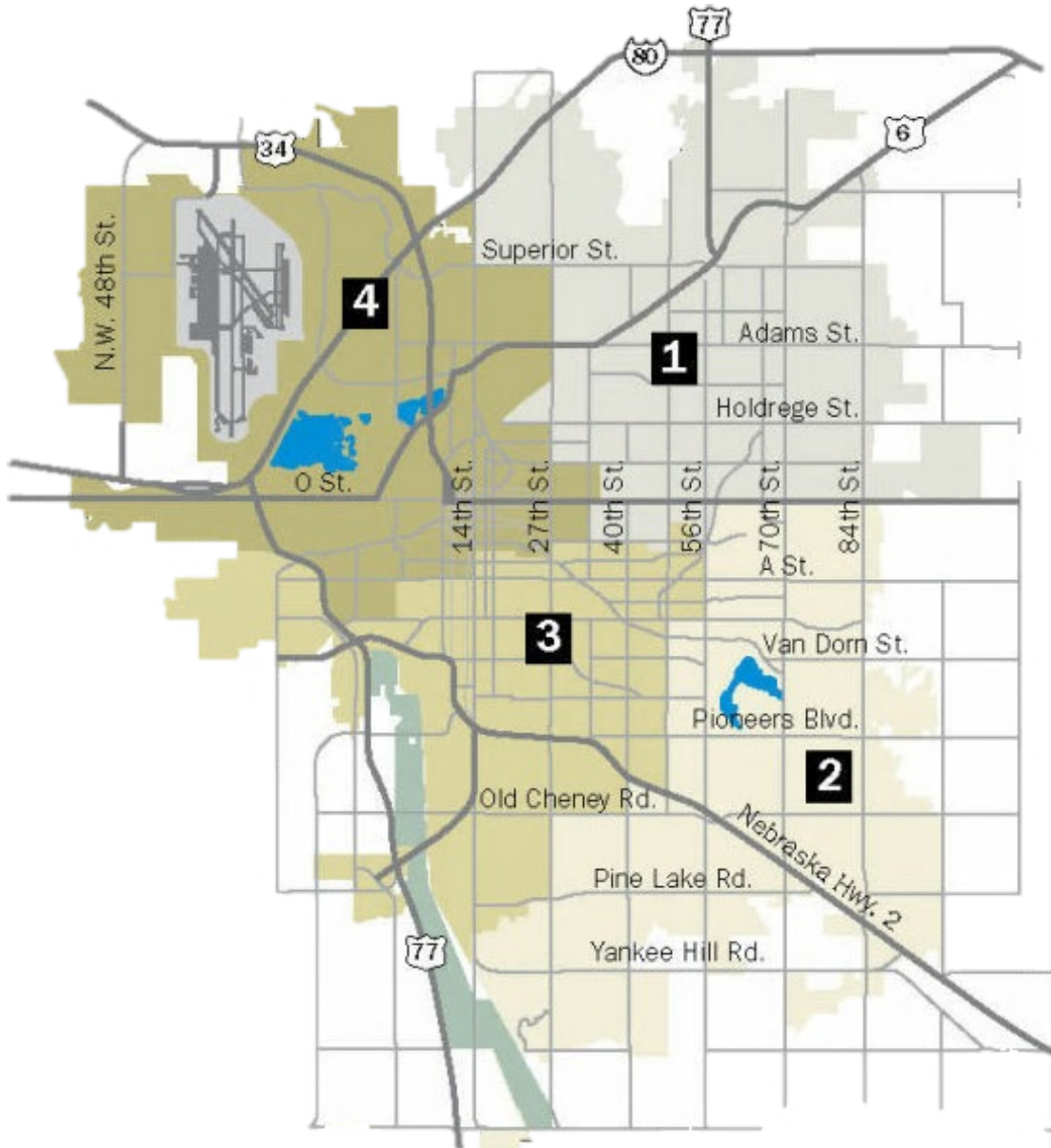
The City Council meets in the County-City Building each Monday at 3:00 p.m. with two exceptions, when the meetings are held at 5:30 p.m. - the last Monday of each month and when no meetings are held due to holidays.

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%

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

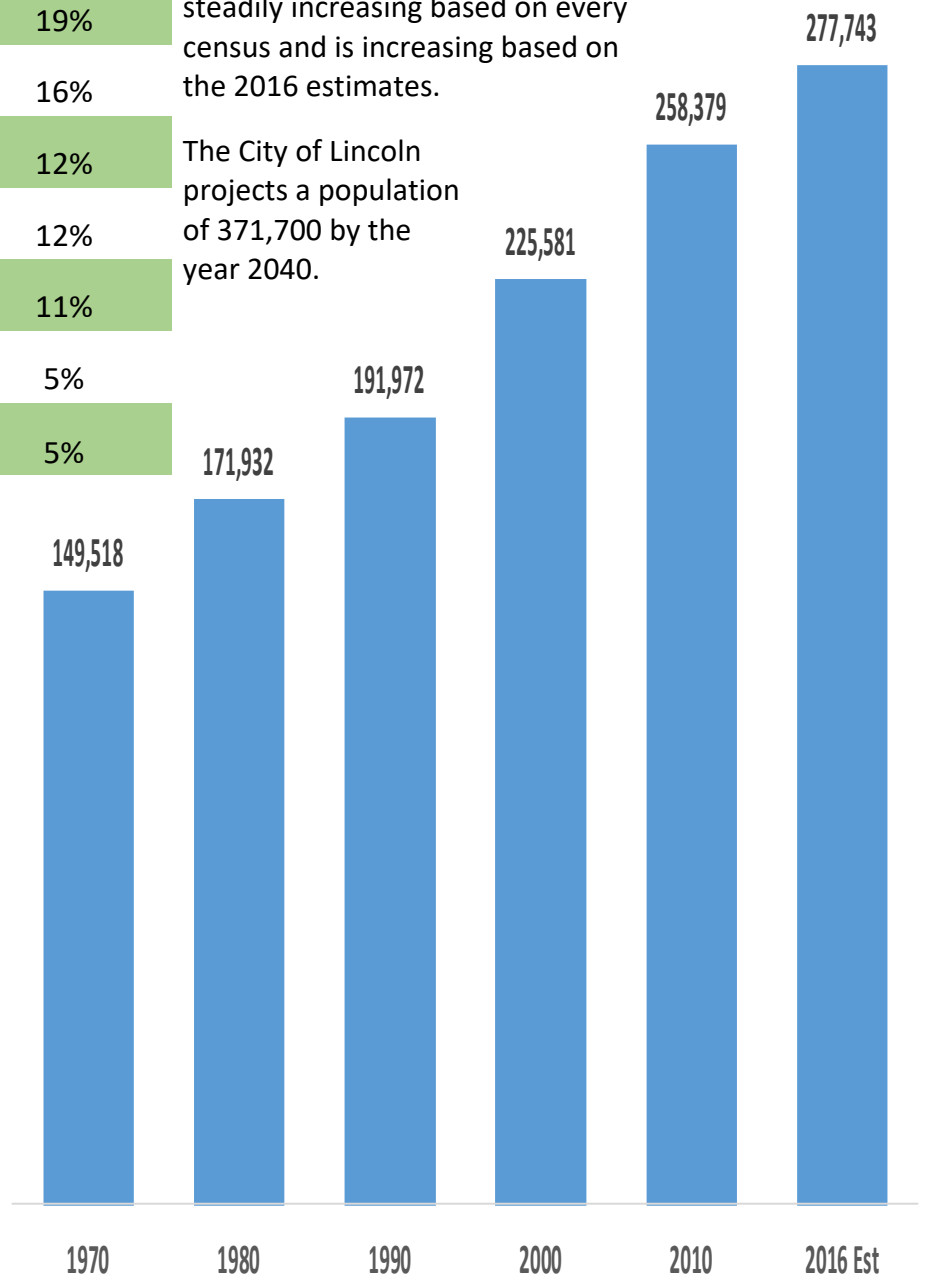
Definition: The average family size is a measure obtained by dividing the number of people in a household by the number of households.

3.01

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.



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.

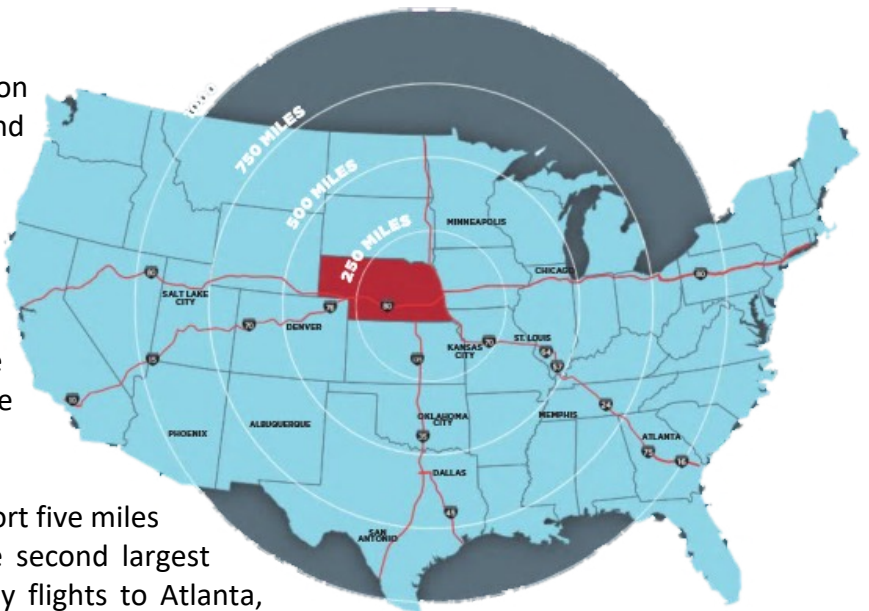


TRANSPORTATION

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 24/7 WALLSTREET



#2 HEALTHIEST SMALL CITIES

DAILY FINANCE (GALLUP)



#1 BEST PLACES FOR BUSINESS AND CAREERS

FORBES

#2 CITIES WITH THE HIGHEST QUALITY OF LIFE THE HUFFINGTON POST

#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%

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



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

SALES TAX GROWTH

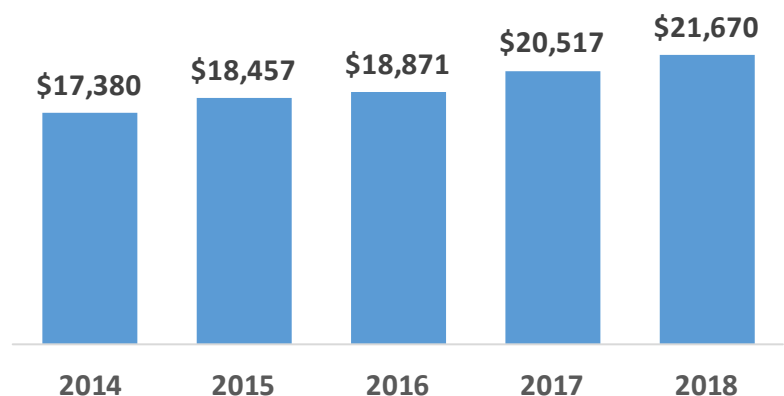
Definition: The average sales tax growth in the community over the last five years.

3.87%

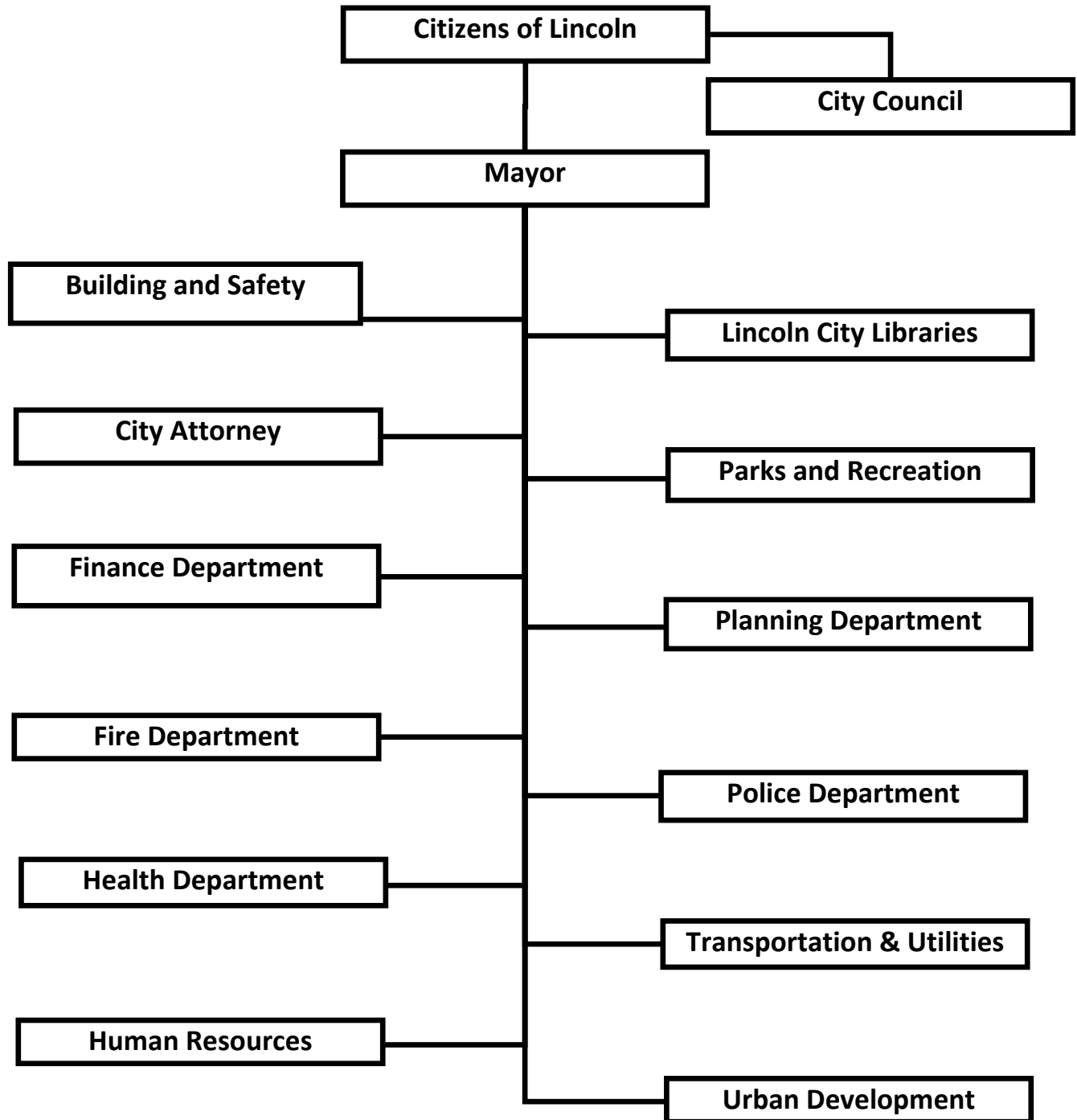
CITY OF LINCOLN APPRAISED VALUATION (IN MILLIONS)

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

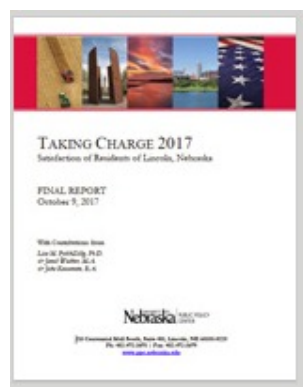
1. Maintain community's health status
2. Support active living
3. Support vulnerable populations
4. Assure appropriate access to health care
5. Support community literacy issues
6. Promote self sufficiency

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 JPA	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 JPA COUNTY	0.0085470	0.00	0.00
JAIL JPA 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 2004 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:		0.00
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

To avoid interest

pay 2nd half before 8/1

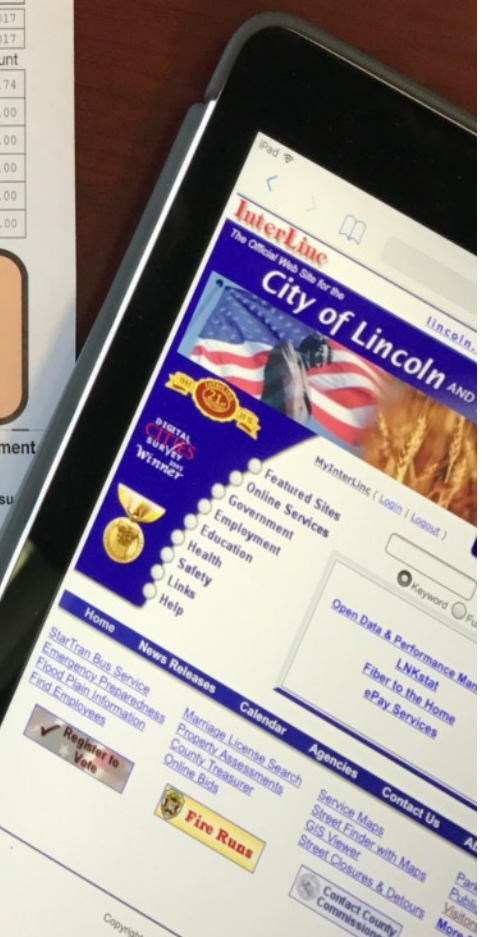
PAY ONLINE:

lanaster.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.

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.



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BUDGET PROCESS

BUDGET FRAMEWORK

The process of developing the budget is guided by charter, statutes, policies, as well as organizational priorities. The following are summarized.

- City Charter
- Nebraska Statutes
- Taking Charge Initiative
- Capital Improvement Plan Process
- Other Planning Processes
- Accounting Standards
- Lincoln Financial Policies

City Charter

On November 2, 2010, the citizens of Lincoln approved an amendment to the City Charter that allows for a biennial budget process. This amendment allowed the City Council to pass an ordinance to establish the process for the biennial budget adoption. As part of the charter, the Mayor is required to submit to the Council for consideration a recommended biennial operating and capital budget no later than forty days prior to the beginning of the biennial period.

After the Mayor submits the budget to the City Council, the Council then has power to revise revenue estimates and to increase or decrease appropriations of departments or divisions or capital improvement projects. The City Council has to adopt the biennial budget, by a vote of four members, no later than five days prior to the beginning of a biennial period.

If the Council fails to adopt a budget before the prescribed adoption date, the biennial budget submitted by the Mayor is then deemed to have been adopted by the Council.

Nebraska Statutes

In addition to the charter, statutes of the State of Nebraska govern the operating budget process.

These statutes are primarily included in the Nebraska Budget Act, which is outlined in statutes 13-501 to 13-513. Specifically, those statutes require that cities:

- Prepare a proposed budget on forms supplied by the auditor.
- The cash reserve shall not exceed 50% of the total adopted budget exclusive of capital outlay.
- The City Council shall conduct a public hearing before the budget is adopted and give at least five days notice of hearing.
- The City Council has to file with and certify to the levying board on or before September 20.

Restricted Funds Lid

In addition to the statutes listed above, 13-518 to 13-522 restrict the amount of revenues that can be generated from certain funds. These funds include, property tax, payments in lieu of taxes, sales tax, motor vehicle taxes, state aid, transfers of surpluses and other miscellaneous revenues. These funds are limited to a minimum of 2.5% growth unless the City Council votes to allow an additional 1% by at least 75% of the body. Additional growth is also allowed by a special election or a special meeting of voters with at least 10% of the electorate.

There are also certain exemptions of expenditures not applicable to the restrictions that can be adjusted off. These include capital improvements, replacement of tangible personal property, bonded indebtedness, intergovernmental agreements, funds to pay for a natural disaster, judgements against the City, and expenditures for ground water management activities.

BUDGET DEVELOPMENT

Property Tax Lid

In addition to the restricted funds lid, State statute 77-3442 defines a property tax lid that restricts cities municipal levy to forty-five cents per one hundred dollars of value. An additional five cents is also allowed for inter-local agreements for a maximum lid of fifty cents.

BUDGET DEVELOPMENT PROCESS

The City of Lincoln budget development process follows city charter, Nebraska Statutes as well as Generally Accepted Accounting Principals and City of Lincoln financial policies. In addition to this regulatory framework, the budget process includes financial forecasting, citizen engagement, and organizational planning to complete an operating plan that reflects resident priorities in a manner that is financially sustainable.

The Lincoln City Charter defines a balanced budget as “each annual budget shall be balanced in the total estimated revenues, including applicable borrowing proceeds, shall be equal to total appropriations”.

Base Budget Development

The base budget is developed based on current levels of service and anticipated economic conditions. One of the first steps in the budget development process is the projection of revenues by City staff, assuming all current policies and practices are continued. Revenue forecasts in the base budget are based on prior year experience as well as economic conditions and changes in state statute and local ordinances. Since future revenues cannot be known with certainty, the framework for the whole budget development process, in effect, is built upon assumptions about the City’s economic and financial future.

Trends in the performance of each revenue source are studied, and economic conditions and events that could alter the projections are considered. Many factors affect revenues, including weather conditions (especially important for electric, gas and water utility franchise fees), motor vehicle and gas taxes, and local economic conditions, which may influence the sales tax revenue stream as well as other sources.

Detailed wage and benefit projections are the result of current employee demographics, position vacancies and existing bargaining unit agreements.

Setting internal service rates also occurs during base budget development. These rates are updated based on service levels, staffing and ongoing support agreements. Workers’ compensation insurance rates vary by department and health and dental rates vary based upon union contracts. Building and contents insurance rates include the updated value of the portfolio and loss experience. Vehicle liability insurance rates are reviewed to ensure that revenue is adequate to cover that activities’ exposure. Fleet rental rates are based on anticipated vehicle maintenance and partial replacement costs. Additionally, forecasted rates for commodities, such as natural gas and fuel, are included in the base budget.

During the Base Budget Development phase, departmental staff began the process of developing Strategic Operating Plans, including Program Options, for each service. The City organization is divided into City Departments, but each department is then divided into “services” - strategic units that provide outcomes in core areas.

BUDGET DEVELOPMENT

set, funding levels are determined and included within the Mayor's budget.

Prioritization Process & Citizen Engagement

Annually the City partners with the University of Nebraska Public Policy Center on the Taking Charge public engagement process. Lincoln residents are heard on a variety of budget topics, which help to shape the Mayor's budget. Citizens are engaged through a City survey process. In some years focus groups are formed to gain further understanding of top priorities.

The priorities for the budget development have shifted based upon the feedback from citizens. Once survey results are received, priorities are developed for 8 different goal areas:

1. Safety & Security
2. Livable Neighborhoods
3. Economic Opportunity
4. Efficient Transportation
5. Accountable Government
6. Healthy & Productive People
7. Environmental Quality
8. Identity Lincoln

City staff then divided City programs into over 200 programs and categorized them within the outcome area and goal area. Then each program is evaluated by City staff and private sector participants into four tiers. Tier 1 programs are the most important toward meeting the goal. Tier 0 programs are mandated by the state or federal governments and must be provided.

Program costs are then shown as net costs in order to identify programs that are supported primarily by sales and property taxes. Based upon the priorities

Budget Adoption

The City Council may make changes to the Mayor's budget by a 4 member vote. Once changes are made, a public hearing is held to attain citizens comments on the proposed budget. After the public hearing is held, the Council can consider the adoption of the budget. If they fail to adopt a budget by August 26th, the Mayor's budget becomes the adopted budget.

In addition, the Mayor can veto the budget approved by the Council. If the Mayor vetoes the budget, it takes a 5 member vote to override the veto. In the event that the Mayor vetoes the budget and the Council lacks the ability to override, the budget reverts back to the Mayor's original proposal.

LNKStat Performance Management

Once a budget is in place, the City has developed a process to bring together key managers to evaluate the progress towards goals and make adjustments. That is accomplished by holding LNKStat meetings, which monitor goals developed within the budget process and measure the progress towards meeting those goals.

City staff have developed 132 performance measures to monitor the City's progress towards achieving the 39 goals and the 8 outcome areas.

Capital Improvement Plan

The Capital Improvement Program (CIP) guides new construction and improvements to the City's infrastructure and facilities, ranging from road expansion to repairs on publicly owned buildings to

BUDGET DEVELOPMENT

acquisition of new water sources. The Capital Improvement Program process is governed by the City Charter under Article IX-B, Section 7.

The CIP requires a fiscally sound operating budget and a solid financial base to allow for debt or cash financing of capital projects. A well prepared operating budget assists in raising or maintaining the bond rating of the City. A higher bond rating means the City pays a lower interest rate for the bonds sold to finance capital projects.

The annual budget process takes into account requirements of funding infrastructure, maintenance, and related operating costs.

According to the charter, a capital improvement is the acquisition, construction, reconstruction, improvement, extension, equipping, or furnishing of physical improvements with a useful life of fifteen years or more. The City maintains a six year schedule.

Once projects are received, the Planning Director takes the projects to the City Planning Commission to ensure they are in conformance with the Comprehensive Plan. Seventy-five days prior to the budget adoption date, the Commission submits comments and recommendations to the Capital Improvements Advisory Committee. The Capital Improvement Advisory Committee is chaired by the Mayor, who then makes a recommendation to incorporate the Capital Improvement Plan into the annual budget.

BUDGET ADJUSTMENTS & AMENDMENTS

If adjustments to the budget are necessary, there are two methods:

Budget adjustments: The process for a budget adjustment is set by the City Charter. If at any time during a fiscal year funding is less than projected, the Mayor can decrease appropriations. In addition, the Mayor can at any time transfer unencumbered appropriation balance within departments or agencies, but must inform the Council within seven days. The Council must approve any transfers of appropriations between departments or Capital Improvement Projects.

Budget amendments: Under Nebraska law, the City Council may amend an adopted budget during an operating year, if unforeseen circumstances create a need to increase the expenditure authority of a fund or budget. A notice of public hearing for the amendment has to be published at least five days prior to the hearing date. Upon conclusion of the public hearing, the Council can consider making changes accordingly.

BUDGET CALENDAR

January 18 – Budget Forecast – (Resolution A-90340)

January 22 – Safety & Security operations, outcomes, and trends

January 29 – Livable Neighborhoods operations, outcomes, and trends

February 5 – Economic Opportunity operations, outcomes, and trends

February 12 – Healthy & Productive People operations, outcomes, and trends

February 22 – Efficient Transportation & Environmental Quality operations, outcomes, and trends

February 26 – Accountable Government & Identity Lincoln operations, outcomes and trends

June 15 – Mayor releases electronic version of Mayor’s Recommended Budget to City Council (Ordinance #20467)

June 18 – 29 - City Council meetings with administration and departments (Resolution A-90340)

July 11 – All proposed tentative City Council changes to the budget must be submitted by 3pm to the entire City Council and for online publication

July 12 – City Council discussion on tentative City Council changes to the Mayor’s Recommended Budget

July 16 - City Council votes on tentative changes to the Mayor's Recommended Budget

July 16 – Draft budget resolution to City Council

July 24 - Publication of Budget Summary in media

July 30 - Public hearing on the proposed Budget

August 3 – All proposed final City Council changes to the budget must be submitted by 3 pm to the entire City Council and for online publication

August 6 – City Council discussion on proposed final City Council changes to the Mayor’s Recommended Budget

August 8 - City Council votes on final changes to the Mayor’s Recommended Budget

August 13 – First reading of the resolution adopting the FY 2018-20 City Budget including fiscal year-end updates such as transfers and reappropriations submitted by the Finance Department

August 20 - City Council adopts FY 2018-20 City Budget

September 11 – City Council notice of special hearing to set the final tax request for FY 2018-19 published in newspaper

September 17 – City Council holds special hearing to set the final tax request for FY 2018-19

FINANCIAL POLICIES

BASIS OF ACCOUNTING AND BUDGETING

The City of Lincoln uses the cash basis of accounting when preparing budgets for all funds. After the close of the fiscal year the City's accounts are converted to the modified accrual basis of accounting to produce the Comprehensive Annual Financial Report. The table at the bottom of the page shows differences between these two standards.

The City's annual budgets are prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Also, depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end. Under the city's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be reappropriated and honored the subsequent fiscal year.

The government wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues

in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Agency funds, reporting only assets and liabilities, have no measurement focus but use the accrual basis of accounting.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, sales taxes, highway user fees, interdepartmental charges, and intergovernmental revenues are all considered to be susceptible to accrual. Special assessments are recorded as

		Revenues	Expenditures
Basis of Accounting	Cash	Recognizes only when cash changes hands	Recognized only when cash changes hands
	Modified Accrual	Recognized when funds become measurable and available to pay for expenses	Recognized when the liability is incurred, measurable, and expected to be paid

FINANCIAL POLICIES

revenues in the year the assessments become current. Annual installments not yet due are reflected as special assessment receivables and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds: The General Fund finances the day-to-day operation of the basic governmental activities, such as legislative, judicial, administration, aging services, police and fire protection, emergency communications, legal services, planning, and parks and recreation. Primary resources of the fund include property, sales, and occupation taxes. The Transportation Operation & Maintenance Fund, a special revenue fund, accounts for the resources accumulated, primarily highway allocation fees received from the State of Nebraska, and the payments made for the maintenance, construction, and improvement of the streets and highways in the City. The West Haymarket JPA Fund accounts for the activities of the joint public agency, a blended component unit of the City, established to facilitate the redevelopment of the West Haymarket Area. Occupation taxes imposed on bar, restaurant, car rental, and hotel revenues, provides the resources to finance the activities of the JPA.

The City reports the following major enterprise funds: The Lincoln Wastewater System Fund accounts for the activities of the City's wastewater utility. The Lincoln Water System Fund accounts for the activities of the City's water distribution operations. The Lincoln Electric System Fund accounts for the activities of the City's electric distribution operations.

Additionally, the City reports the following fund types: Internal Service Funds account for data

processing, transportation & utilities, risk management, fleet management, municipal services center operations, and telecommunications provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The Pension Trust Fund accounts for the receipt, investment, and distribution of retirement contributions made for the benefit of police officers and firefighters. The Agency Funds account for the collection of various taxes, fines, and fees due to other government entities; funds held in escrow for homeowners; good faith money due to contractors upon project completion; funds held for payroll taxes and other payroll related payables; funds held to pay outstanding warrants; funds to pay phone system charges; funds to pay matured bonds and coupons for which the City Treasurer is trustee; and reserve funds held for the Public Building Commission Bonds.

The effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes, return on equity, and charges between the business-type functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

FINANCIAL POLICIES

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

AUDITING

Under Article IV, Section 8 of the City Charter, the City Council is required to contract with a certified public accountant to conduct an independent audit of all city funds and accounts in accordance with accepted auditing practices. All programs are audited in conformance with State and Federal regulations as well as Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

In addition, the finance director is required to report annually to the Council a full and detailed account of the city's financial condition as noted under Article IX, Section 30 of the City Charter.

FUND BALANCE POLICY

The General Fund minimum reserve balance policy is set by Resolution A-82134 as adopted by the Council on June 9, 2003. The minimum balance for the

General Fund is 20% of expenditures for the ensuing years budget.

INVESTMENT POLICY

Cash management practices are outlined in the City investment policy adopted by Resolution A-83184. The regulation specifies the objectives of the City's investment portfolio, which are safety of principal, maintenance of liquidity, and return on investment. The policy includes available investment options, diversification parameters, collateralization requirements, the process for selecting investment instruments, and standards for brokers and dealers.

PURCHASING POLICIES

The purchasing policy for the City is outlined in two places. The first is in the City Charter under Article VII, which states any purchase of \$25,000 or more shall advertise for formal sealed bids. Competitive bidding is not required in purchasing unique or noncompetitive articles or in contracting for professional services.

No contract involving the expenditure of money for more than one year can be made unless authorized by the City Council. The Mayor has authority to sign contracts in excess of \$25,000 and department directors have authority to sign contracts less than \$25,000.

In addition to the Charter, Municipal Code Chapter 2.18.020 states the Purchasing Division shall purchase all materials, parts, supplies, and equipment with an estimated costs of \$3,000 or more and repairs of equipment and facilities with an estimated cost of \$10,000.

FINANCIAL POLICIES

In all cases where bids are required and received, the purchasing agent will award the contract and purchase order to the lowest responsible bidder.

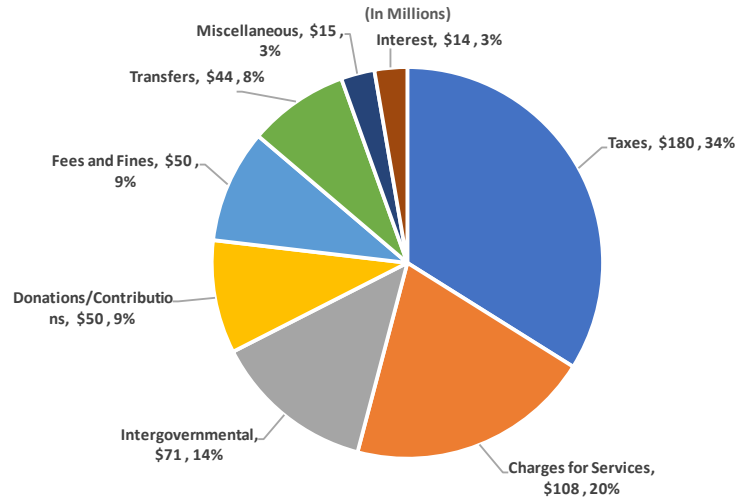
GRANT POLICY

The grant policy for the City is outlined in Administrative Regulation Number 31. Grant applications that incur financial obligations over \$25,000 or more annually, financial obligations that extend over a four year period, grants that are burdensome or require additional staffing, or Council approval are required to be submitted to the Mayor for review and approval.

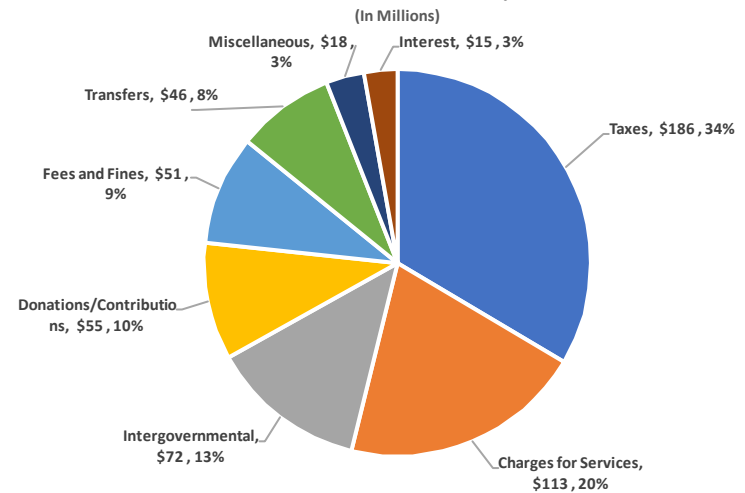
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WHERE CITY OF LINCOLN DOLLARS COME FROM

All Fund 2018-2019 Revenues \$532 Million

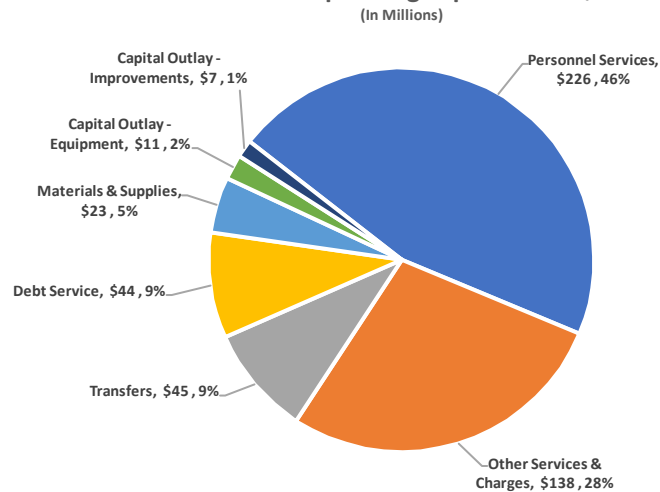


All Fund 2019-2020 Revenues \$555 Million

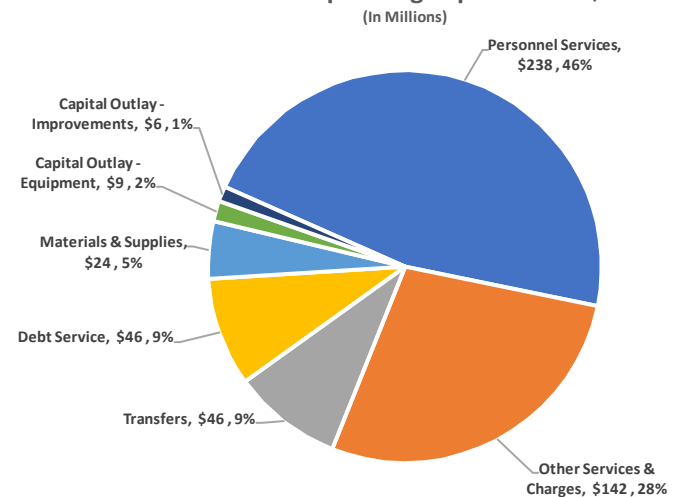


WHERE CITY OF LINCOLN DOLLARS GO

All Fund 2018-2019 Operating Expenditures \$494 Million



All Fund 2019-2020 Operating Expenditures \$511 Million



ALL FUNDS SOURCES BY TYPE

Object Type	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Taxes	\$ 177,612,374	\$ -	\$ 180,463,073	\$ 186,267,293
Charges for Services	\$ 92,709,418	\$ -	\$ 107,585,332	\$ 112,571,404
Intergovernmental	\$ 107,969,356	\$ -	\$ 71,343,106	\$ 72,169,473
Transfers	\$ 82,848,548	\$ -	\$ 44,195,228	\$ 45,712,814
Fees and Fines	\$ 52,720,901	\$ -	\$ 49,834,762	\$ 50,512,220
Donations/Contributions	\$ 15,741,843	\$ -	\$ 49,794,785	\$ 54,685,458
Miscellaneous	\$ 22,434,718	\$ -	\$ 14,795,319	\$ 17,642,987
Interest	\$ 15,511,459	\$ -	\$ 14,395,779	\$ 15,439,398
Total	\$ 567,548,617	\$ -	\$ 532,407,384	\$ 555,001,047

REVENUE SOURCES BY TYPE

Revenues to the City are divided into 8 categories. Each of the categories are reviewed below. Relevant trend or forecasting information for each major revenue source is also provided.

Taxes - Total tax revenues for 2018-2019 are \$180,463,073 and \$186,267,293 for 2019-2020.

Property Tax – Property taxes account for approximately one-third of total revenues. Property taxes support the following City funds: General; Library; Social Security; Police & Fire Pension; Unemployment Compensation; and Bond Interest & Redemption. The five-year average property valuation growth in the City has been 4.87%. In FY 2017-18, the county assessor's reevaluation resulted in an increase of \$1,628,906,273 in taxable valuation which is 8.72% valuation increase. Assessed valuation growth and property tax grew 5.62% in FY 2018-19 and is estimated to grow 4.49% in FY 2019-20.

The tax rate for all taxing funds is budgeted to remain flat at .31648.

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
General Fund	0.19894	0.19298	0.20941	0.20981
Library	0.04443	0.04134	0.03733	0.03756
Social Security	0.01581	0.01460	0.01172	0.01260
Police and Fire Pension	0.04019	0.03670	0.03466	0.03357
Unemployment Compensation	0.00027	0.00025	0.00023	0.00023
Bond Interest & Redemption	0.03402	0.03061	0.02313	0.02271
Total	0.33366	0.31648	0.31648	0.31648

Motor Vehicle Tax – Motor Vehicle Tax supports the General Fund. The five year growth averaged around 5.59%. The growth rate is expected to continue due to the association of vehicle sales and a growing population.

Sales Tax – The budgeted Local Sales Tax rate is 1.50% which supports the General Fund. Lincoln voters approved a ¼ cent increase in 2015 for two public safety projects, 911 radio system and construction/relocation of three fire stations and one fire/police co-location, over a three-year

ALL FUNDS SOURCES BY TYPE

period. Any extension of the sales tax increase would need voter approval. This tax ends in October 2018.

Other Taxes – Other taxes are credited to the General Fund, Police & Fire Pension, Social Security, Bond Interest and Redemption, and the Library Fund. The largest source of other taxes is In-Lieu-Taxes LES generating over \$2 million annually and is projected to increase about 2.75% annually in the financial plan. Other taxes also include the County Library Tax which has had annual revenue increases of about 4.8% which revenues are subject to a levy rate and property valuations.

Transfers - Total transfers in are budgeted at \$44,195,228 in 2018-2019 and \$45,712,814 in 2019-2020. These include multiple transfer types from miscellaneous, city operating subsidy, cash transfers in, and Keno transfers.

Intergovernmental - Total intergovernmental revenues are budgeted at \$71,343,106 in 2018-2019 and \$72,169,473 in 2019-2020.

Intergovernmental revenues include multiple sources and are budgeted to receive \$40,998,179 in 2018-2019 and \$41,911,818 in 2019-2020. The largest intergovernmental funds are the Highway Allocation funds, \$25,266,800 in 2018-2019, which are provided to municipalities by the State of Nebraska. Also various funds are received from the Federal, State, and County operations such as CDBG funds and health grants.

Intragovernmental funds are budgeted in 2018-2019 to receive \$30,344,927 and in 2019-2020 to receive \$30,257,655. This includes various intragovernmental revenues that fund various internal service funds such as information services, fleet charges, workers compensation, and various others.

Charges for Services - Charges for services is the second largest revenue for the City of Lincoln budgeted in 2018-2019 at \$107,585,332 and 2019-2020 at \$112,571,404. Most of the charges for services come through water and wastewater fees budgeted at \$73,049,895 in 2018-2019 and \$77,030,069 in 2019-2020. In addition the City receives revenues for reimbursement of services, rental income for facility and land parcels, and income from recreation activities.

Fees & Fines - Fees and fines are received from various revenues such as landfill gate fees, impact fees, franchise fee, green fees at golf courses, dental clinic fees, parking revenues, special assessments and various other sources. The total budget for 2018-2019 is \$49,834,762 and in 2019-2020 is \$50,512,220.

Donations/Contributions - Donations/Contributions are budgeted to receive \$49,794,785 in 2018-2019 and \$54,685,458 in 2019-2020. This category includes insurance revenues received from various City funds for the share of the insurance programs and property/real insurance protections.

Miscellaneous - Miscellaneous revenues are budgeted to receive \$14,795,319 in 2018-2019 and \$17,642,987 in 2019-2020. This category contains an assortment of various revenues including, keno proceeds, sale of assets, capital contributions, and various contract revenues.

Interest - Interest income is budgeted to receive \$14,395,779 in 2018-2019 and \$15,439,398 in 2019-2020. This includes funds received from Lincoln Electric System for return on equity, earnings through pension investments and interest earned from cash pools.

FINANCIAL PLAN

ALL FUNDS USES BY EXPENDITURE TYPE

Object Type	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Personnel Services	\$ 212,702,702	\$ 206,371,919	\$ 225,864,871	\$ 237,886,986
Other Services & Charges	\$ 126,673,150	\$ 74,163,396	\$ 137,824,242	\$ 141,937,103
Transfers	\$ 102,797,680	\$ 29,375,283	\$ 43,892,331	\$ 45,857,229
Debt Service	\$ 38,781,906	\$ 44,600,924	\$ 45,487,356	\$ 45,895,944
Materials & Supplies	\$ 20,274,735	\$ 22,416,676	\$ 23,170,971	\$ 23,982,110
Capital Outlay - Equipment	\$ 10,405,390	\$ 7,338,260	\$ 10,608,486	\$ 8,628,856
Capital Outlay - Improvements	\$ 2,041,256	\$ 1,608,200	\$ 7,129,753	\$ 6,464,505
Total	\$ 513,676,819	\$ 385,874,658	\$ 493,978,010	\$ 510,652,733

Transfers	\$ 29,177,901	\$ 39,525,950	\$ 41,102,966
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Grand Total Net Transfers	\$ 356,696,757	\$ 454,452,060	\$ 469,549,767
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FUNDS USE BY TYPE

Expenditures to the City are divided into 7 categories. Each of the categories are reviewed below. Relevant trend or forecasting information for each major revenue source is also provided.

Personnel Services – Personnel services is the largest category in the budget at 46% of the total appropriated funds budgets. Personnel services is derived from salaries and benefits such as pension, health insurance, dental insurance and other benefits. Total appropriated funds are \$225,864,871 in 2018-2019 and \$237,886,986 in 2019-2020.

Other Services and Charges – Other services and charges are the second largest category in the budget at 28% of the total appropriated funds budgets. These include charges for contractual services such as medical claims, rent of machinery equipment, and various other services. Total appropriated funds are \$137,824,242 in 2018-2019 and \$141,937,103 in 2019-2020.

Transfers– Transfers are the third largest category in the budget at 9% of the total appropriated funds budgets. Transfers include for interfund transfers to fund internal operations or to fund capital projects. Total appropriated funds are \$43,892,331 in 2018-2019 and \$45,857,229 in 2019-2020.

ALL FUNDS USES BY EXPENDITURE TYPE

Debt Service – Debt service is the fourth largest category in the budget at 9% of the total appropriated funds budgets. These include all types of debt issued through the City including general obligation bonds, revenue bonds, certificates of participation, lease purchase agreements, tax allocation bonds, and other debt issuances. Total appropriated funds are \$45,487,356 in 2018-2019 and \$45,895,944 in 2019-2020.

Material & Supplies - Materials and supplies are the fifth largest category in the budget at 5% of the total appropriated funds budgets. These include charges for electricity, fuel and oil, sand, cement and various other materials. Total appropriated funds are \$23,170,971 in 2018-2019 and \$23,982,110 in 2019-2020.

Capital Outlay - Equipment: Capital Outlay - Equipment is the sixth largest category in the budget at 2% of the total appropriated funds budgets. These include capital equipment for library media, cars, heavy equipment and various other types of equipment. Total appropriated funds are \$17,713,239 in 2018-2019 and \$15,068,361 in 2019-2020.

Capital Outlay - Improvements: Capital Outlay - Improvements represents General Fund projects in the CIP and \$25,000 budgeted in the General Fund Operating budget to cover any Special Assessments on City owned property.

FUNDS NOT INCLUDED IN THIS DOCUMENT

The following funds are not included in this Operating Budget Document:

(00020) Commun. Impr. Fin.	(00448) 2001 QOPR Bd Ref
(00100) Advance Acquisition	(00465) Capital Projects
(00105) Athletic Field & Fac	(00470) SAR Working Capital
(00110) Tennis Capital Impr	(00475) 1999 GO Var Purp
(00112) Parks & Rec Maint & Repair	(00487) Developer Purchased TIF
(00195) FEMA	(00595) StarTran Acq.
(00200) Special Assessmt	(00631) Damaged Property
(00230) Fast Forward	(00632) Prop Self-Ins Loss
(00245) R P Crawford Park Endow	(00633) Liab Self-Ins Loss
(00341) 2002 Tax Alloc-Megaplex/OF	(00634) Ins Premiums
(00342) 2003 Lincoln Mall	(00635) StarTran Self-Ins
(00347) SouthPointe EEA	(00636) Excess Self-Ins
(00405) Transportation - CIP	(00637) Police Self-Ins
(00408) 2006 Hwy User Alloc Bds	(00638) Auto Self-Ins
(00412) Veh Tax Residential	(00640) LT Disability
(00415) Vehicle Tax Const	(00745) Lincoln Public Schools
(00431) 2016 Storm Sewer Constr	(00760) FEBA
(00432) 2013 Storm Sewer Constr	(00950) W Haymarket Revenue
(00442) NE Radial TIF Constr	(00951) W Haymarket Cap Pr Bal Sheet
(00443) Small TIF Constr Pr	

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
General	00010	(00010) General Fund	\$ 150,440,930	\$ 157,249,120	\$ 172,360,435	\$ 177,875,049
General	00030	(00030) Donations Fund	\$ 2,686,236	\$ 31,189	\$ 32,904	\$ 34,826
General	00040	(00040) Cash Reserve	\$ 1,200	\$ 600,000	\$ -	\$ -
General	00070	(00070) Streets Improvement	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Special Revenue	00115	(00115) Cable Access	\$ 80,006	\$ 135,085	\$ 576,628	\$ 482,709
Special Revenue	00120	(00120) Library Fund	\$ 9,192,875	\$ 9,438,514	\$ 9,672,305	\$ 10,067,343
Special Revenue	00125	(00125) LAAA	\$ 3,711,981	\$ 3,987,224	\$ 3,899,437	\$ 4,035,395
Special Revenue	00135	(00135) Linc/Lanc Co Health	\$ 11,239,768	\$ 11,172,786	\$ 11,615,664	\$ 12,085,587
Special Revenue	00140	(00140) Animal Control	\$ 2,401,782	\$ 2,465,093	\$ 2,596,999	\$ 2,692,535
Special Revenue	00145	(00145) Title V Clean Air	\$ 741,266	\$ 830,230	\$ 595,559	\$ 625,961
Special Revenue	00155	(00155) 911 Commun.	\$ 5,611,180	\$ 5,549,808	\$ 5,915,165	\$ 6,161,770
Special Revenue	00160	(00160) Social Security	\$ 2,741,406	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
Special Revenue	00165	(00165) Transportation - Oper & Maint	\$ 19,800,656	\$ 19,607,418	\$ 25,283,714	\$ 25,950,626
Special Revenue	00170	(00170) Unemployment Comp	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000
Special Revenue	00175	(00175) Keno	\$ 5,360,326	\$ 2,709,089	\$ 3,229,250	\$ 3,357,180
Special Revenue	00180	(00180) CDBG	\$ 2,368,420	\$ 2,182,000	\$ 2,347,787	\$ 2,346,948
Special Revenue	00185	(00185) Grants In Aid	\$ 19,226,325	\$ 3,818,168	\$ 4,468,465	\$ 4,567,949
Special Revenue	00191	(00191) WIA	\$ 1,062,760	\$ 967,405	\$ 891,516	\$ 892,193
Special Revenue	00212	(00212) Vehicle Tax Fund	\$ 9,219,343	\$ -	\$ 9,525,500	\$ 9,620,800
Special Revenue	00220	(00220) Building & Safety	\$ 6,365,903	\$ 7,133,263	\$ 7,472,143	\$ 7,702,354
Special Revenue	00225	(00225) Impact Fees	\$ 121,382	\$ -	\$ 123,313	\$ 123,313
Special Revenue	00250	(00250) Resp Beverage Server	\$ 60,277	\$ 77,780	\$ 79,905	\$ 83,501
Special Revenue	00255	(00255) Lincoln Bike Share	\$ 66	\$ 175,872	\$ 327,078	\$ 337,668
Debt Service	00307	(00307) Hwy User Allocation Bds	\$ 6,601,515	\$ 5,067,800	\$ 4,934,950	\$ 4,918,275
Debt Service	00308	(00308) Turn Back Tax Bonds	\$ 1,789,031	\$ 1,780,700	\$ 2,196,701	\$ 2,348,501
Debt Service	00310	(00310) Bond Interest & Redemption	\$ 6,013,147	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819
Debt Service	00320	(00320) Spec Assmt Debt Serv	\$ 1,432,688	\$ 279,500	\$ 1,888,876	\$ 1,884,988
Debt Service	00343	(00343) Small TIF Projects	\$ 686,431	\$ 184,560	\$ 178,314	\$ 176,806
Debt Service	00345	(00345) NW Corridors	\$ 1,311,575	\$ 648,985	\$ 650,344	\$ 367,375

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Debt Service	00346	(00346) Developer Purchased TIF	\$ 10,974,555	\$ 74,435	\$ 75,756	\$ 77,100
Enterprise	00500	(00500) Parking Lots and JPA Facilities	\$ 1,823,988	\$ 1,814,007	\$ 2,662,740	\$ 2,606,537
Enterprise	00510	(00510) Golf Revenue Fund	\$ 3,763,895	\$ 3,831,755	\$ 3,671,896	\$ 3,829,400
Enterprise	00515	(00515) Golf Capital Improvements	\$ 3,106,006	\$ -	\$ 168,981	\$ 170,631
Enterprise	00520	(00520) Parking Facilities	\$ 10,249,627	\$ 9,710,706	\$ 10,835,749	\$ 10,753,548
Enterprise	00536	(00536) Pinnacle Bank Arena Oper	\$ -	\$ -	\$ 5,484,582	\$ 5,484,582
Enterprise	00540	(00540) Solid Waste Mgmt Rev	\$ 11,862,693	\$ 10,219,239	\$ 10,310,963	\$ 11,048,823
Enterprise	00550	(00550) EMS Enterprise Fd	\$ 6,229,295	\$ 6,612,704	\$ 7,624,557	\$ 7,705,512
Enterprise	00555	(00555) Wastewater	\$ 22,669,837	\$ 23,036,774	\$ 24,988,441	\$ 25,727,172
Enterprise	00560	(00560) Water	\$ 25,474,848	\$ 27,982,840	\$ 28,081,342	\$ 28,971,873
Enterprise	00570	(00570) Broadband Enterprise	\$ 820,941	\$ 1,294,185	\$ 1,426,469	\$ 1,483,151
Permanent Fund	00585	(00585) Comm Health Endowment	\$ 2,649,674	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523
Special Revenue	00590	(00590) StarTran Operating	\$ 13,204,735	\$ 13,484,294	\$ 13,699,604	\$ 14,350,155
Internal Service	00600	(00600) Information Serv.	\$ 8,843,388	\$ 7,879,519	\$ 9,114,125	\$ 8,401,540
Internal Service	00610	(00610) Transportation & Utilities Revolving	\$ 10,802,217	\$ 9,860,926	\$ 11,845,474	\$ 12,149,609
Internal Service	00620	(00620) Self Insured Health	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755
Internal Service	00621	(00621) Self Insured Dental	\$ 1,556,956	\$ -	\$ 1,749,396	\$ 1,854,360
Internal Service	00622	(00622) COBRA & Retirees Ins Premiums	\$ 642,765	\$ -	\$ 708,648	\$ 744,081
Internal Service	00630	(00630) Workers' Comp	\$ 3,372,664	\$ 1,280,551	\$ 1,213,800	\$ 1,262,291
Internal Service	00650	(00650) Fleet Services	\$ 5,648,731	\$ 5,633,146	\$ 5,669,646	\$ 5,750,572
Internal Service	00655	(00655) Radio Maint	\$ 967,434	\$ 1,014,295	\$ 968,577	\$ 996,726
Internal Service	00660	(00660) Police Garage	\$ 4,618,633	\$ 4,920,157	\$ 5,740,052	\$ 5,516,369
Internal Service	00665	(00665) Muni Serv Center	\$ 3,226,978	\$ 2,246,516	\$ 2,469,311	\$ 2,534,708
Pension Trust	00705	(00705) P & F Pension	\$ 15,449,712	\$ 7,960,119	\$ 18,187,611	\$ 18,843,435
Expendable Trust	00730	(00730) Lillian Polley Trust	\$ 610,956	\$ 108,838	\$ 110,174	\$ 113,180
Total			\$ 470,592,149	\$ 386,999,658	\$ 493,978,010	\$ 510,652,733

FINANCIAL PLAN

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA SUMMARY OF STAFFING AND OPERATING EXPENDITURES BY FUND AND DEPARTMENT

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
GENERAL FUND:								
CITY COUNCIL	8.00	8.00	9.00	9.00	\$264,080	\$253,372	\$309,128	\$314,838
FINANCE	31.45	31.70	36.50	41.50	2,788,769	2,684,602	3,154,640	3,504,345
FIRE & RESCUE	265.06	265.46	259.63	258.68	28,176,311	29,526,722	31,057,854	33,572,483
HUMAN RESOURCES	12.00	12.00	15.00	15.00	1,070,461	1,152,571	1,387,511	1,430,878
LAW	32.00	32.25	32.70	32.70	3,098,478	3,242,406	3,315,312	3,452,147
MAYOR'S DEPARTMENT								
Mayor's Office	9.95	9.95	9.95	9.95	915,933	884,812	930,093	959,339
WIA Administration	1.00	1.00	1.00	1.00	76,876	120,049	123,683	126,597
City Communications	4.45	4.45	5.75	5.75	315,752	332,562	466,345	487,977
MISCELLANEOUS BUDGETS								
Contingency						765,000	765,000	765,000
Interfund Transfers					20,650,665	21,286,519	24,010,021	25,560,837
General Expense					24,991,680	27,006,612	28,221,458	29,337,141
Special Events					83,516	110,500	127,500	127,500
COPS Infrastructure					793,357	0	797,858	794,258
Street Lights					5,478,541	6,441,900	5,877,709	6,138,025
PARKS AND RECREATION	243.79	242.83	254.71	254.89	15,319,997	16,020,251	17,505,212	16,890,463
PLANNING	20.75	21.00	21.00	21.00	1,831,694	1,898,657	1,921,511	1,981,624
POLICE	389.63	396.63	407.46	408.13	37,327,262	38,686,170	42,132,630	42,762,961
TRANSPORTATION AND UTILITIES	35.38	35.42	19.75	19.75	4,273,706	4,485,636	2,244,618	2,289,389
URBAN DEVELOPMENT	9.22	9.22	10.05	10.05	858,020	867,579	907,599	939,742
TOTAL - GENERAL FUND	1,062.68	1,069.91	1,082.50	1,087.40	\$148,315,098	\$155,765,920	\$165,255,682	\$171,435,544
OTHER TAX FUNDS:								
LIBRARY	104.04	104.04	106.04	106.04	\$9,192,877	\$9,438,514	\$9,672,305	\$10,067,343
POLICE & FIRE PENSION	1.00	1.00	1.00	1.00	13,352,711	7,960,119	18,187,611	18,843,435
BOND & INTEREST REDEMPTION					6,013,147	6,212,200	5,588,169	5,583,819
SOCIAL SECURITY	1.80	1.80			2,741,405	2,945,568	2,784,728	3,060,134
UNEMPLOYMENT COMP.					6,136	50,000	50,000	50,000
TOTAL - OTHER TAX FUNDS	106.84	106.84	107.04	107.04	\$31,306,276	\$26,606,401	\$36,282,813	\$37,604,731
TOTAL - ALL TAX FUNDS	1,169.52	1,176.75	1,189.54	1,194.44	\$179,621,374	\$182,372,321	\$201,538,495	\$209,040,275
SPECIAL REVENUE FUNDS:								
9-1-1 COMMUNICATION	56.25	56.25	57.88	57.88	\$5,611,185	\$5,549,808	\$5,915,165	\$6,161,770
AGING PARTNERS	39.14	39.14	38.18	38.18	3,711,984	3,987,224	3,899,437	4,035,395
ANIMAL CONTROL	16.00	16.00	17.00	17.00	2,401,782	2,465,093	2,596,999	2,692,535
LINCOLN BIKE SHARE					66	175,872	327,078	337,668
BUILDING & SAFETY	53.13	53.15	53.47	53.47	6,355,908	7,133,263	7,472,143	7,702,354

FINANCIAL PLAN

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA
SUMMARY OF STAFFING AND OPERATING EXPENDITURES BY FUND AND DEPARTMENT

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
CABLE ACCESS TV	0.25	0.25	0.25	0.25	80,006	135,085	576,628	482,709
CASH RESERVE					1,016,800	600,000		
DEVELOPMENT SERVICES CTR					257,931			
FAST FORWARD TRUST FD.					60,958			
HEALTH	84.70	84.95	91.45	92.22	11,162,623	11,172,786	11,615,664	12,085,587
HERITAGE ROOM	0.50	0.50	0.50	0.50	30,291	31,189	32,904	34,826
IMPACT FEES					121,383		123,313	123,313
KENO					2,919,573	2,709,089	3,229,250	3,357,180
RESPONSIBLE BEVERAGE SERVER	0.75	0.75	1.00	1.00	60,276	77,780	79,905	83,501
SNOW REMOVAL	17.90	17.90			3,678,065	4,071,442		
SPECIAL ASSESSMENT REV.					1,087,603			
STARTRAN OPERATING	130.42	130.42	133.67	132.67	12,902,536	13,484,294	13,699,604	14,350,155
STREET IMPROVEMENT							2,280,771	2,479,495
TITLE V CLEAN AIR	6.75	6.75	5.25	5.25	741,267	830,230	595,559	625,961
TRANSPORTATION O & M	72.92	72.95	114.00	113.00	14,708,550	14,539,699	25,283,714	25,950,626
VEHICLE TAX							9,525,500	9,620,800
TOTAL - SPECIAL								
REVENUE FUNDS	478.71	479.01	512.65	511.42	\$66,908,787	\$66,962,854	\$87,253,634	\$90,123,875
OTHER FUNDS								
LILLIAN POLLEY TRUST	1.00	1.00	1.00	1.00	\$108,008	\$108,838	\$110,174	\$113,180
TOTAL - OTHER FUNDS	1.00	1.00	1.00	1.00	\$108,008	\$108,838	\$110,174	\$113,180
PERMANENT FUNDS								
COMM. HEALTH ENDOWMENT					\$2,631,703	\$2,735,295	\$2,503,105	\$2,771,523
TOTAL - PERMANENT FUNDS					\$2,631,703	\$2,735,295	\$2,503,105	\$2,771,523
GRANTS-IN-AID FUNDS:								
AGING - MULTI-COUNTY	8.90	8.90	7.85	7.85	\$738,214	\$867,152	\$777,584	\$812,634
COMMUNITY DEV. - HOME	0.92	0.92	0.85	0.85	1,654,495	1,287,654	1,656,938	1,656,839
COMMUNITY DEV. BLOCK GRANT	7.89	7.89	7.25	7.25	2,368,424	2,152,792	2,347,787	2,346,948
EPA-HEALTH/AIR POLLUT.					170,150			
HUMAN RIGHTS	1.50	1.25	0.80	0.80	177,564	113,484	68,687	72,006
POLICE-COPS STIMULUS	2.00	2.00			154,511	142,058		
POLICE-DOMESTIC VIOLENCE	1.00	1.00	1.00	1.00	92,191	86,822	89,238	92,483
POLICE-VICTIM WITNESS	3.00	3.00	3.00	3.00	244,175	230,389	236,350	247,707
POLICE-YOUTH COM. OUTREACH	1.00	1.00	1.00	1.00	74,753	43,058	76,122	81,073
STARTRAN PLANNING	3.10	3.10	2.85	2.85	253,726	339,290	300,979	312,590
URBAN SEARCH & RESCUE	5.00	5.00	5.50	5.50	1,045,638	1,217,620	1,262,567	1,292,617
WORKFORCE INVESTMENT ACT	13.65	13.80			1,062,763	967,405	891,516	892,193
TOTAL - GRANTS-IN-AID	47.96	47.86	30.10	30.10	\$8,036,604	\$7,447,724	\$7,707,768	\$7,807,090

FINANCIAL PLAN

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA
SUMMARY OF STAFFING AND OPERATING EXPENDITURES BY FUND AND DEPARTMENT

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
TAX INCREMENT DEBT SERVICE					\$6,465,472	\$907,980	\$904,414	\$621,281
ANTELOPE VALLEY BOND DEBT					2,070,687			
HIGHWAY USER ALLOCATION BONDS					5,191,515	5,067,800	4,934,950	4,918,275
TURN BACK TAX BONDS					1,789,031	1,780,700	2,196,701	2,348,501
SPECIAL ASSESSMENTS REVOLVING DEBT SERVICE					290,295	279,500	1,888,876	1,884,988
ENTERPRISE FUNDS:								
BROADBAND	4.90	4.90	5.90	5.90	\$820,940	\$1,294,185	\$1,426,469	\$1,483,151
EMS ENTERPRISE	36.68	37.83	43.16	43.11	6,229,295	6,612,704	7,624,557	7,705,512
GOLF CAPITAL IMPROV/HOLMES CLUB					169,971	166,400	168,981	170,631
GOLF REVENUE	30.49	31.04	30.70	30.70	3,763,029	3,831,755	3,671,896	3,829,400
PARKING FACILITIES	2.98	2.98	2.60	2.60	9,370,467	9,710,706	10,838,749	10,756,548
PARKING LOT REVOLV.					1,808,457	1,814,007	2,659,740	2,603,537
PINNACLE BANK ARENA					9,115,278	5,265,396	5,484,582	5,484,582
SOLID WASTE MGT	36.19	35.22	32.50	32.50	9,542,222	10,219,239	10,310,963	11,048,823
WASTEWATER	87.61	87.68	83.80	83.80	29,256,264	23,036,774	24,988,441	25,727,172
WATER REVENUE	102.59	105.65	101.73	101.73	37,592,093	27,982,840	28,081,342	28,971,873
TOTAL - ENTERPRISE FUNDS	301.44	305.30	300.39	300.34	\$107,668,016	\$89,934,006	\$95,255,720	\$97,781,229
TOTAL-INCLUDING INTERFUND TRANSFERS	1,998.63	2,009.92	2,033.68	2,037.30	\$380,781,492	\$357,597,018	\$404,293,837	\$417,410,217
LESS TRANSFERS:								
FROM EMS ENTERPRISE FUND								-\$3,880
FROM GENERAL FUND					-20,650,665	-21,286,519	-23,823,009	-25,228,557
FROM IMPACT FEES FUND							-123,313	-123,313
FROM KENO FUND					-466,290	-401,650	-588,500	-612,200
FROM POLICE					-180,000	-175,000		
FROM PARKS & RECREATION					0	-50,509		
FROM PARKING FACILITIES					-2,095,026	-1,845,026	-2,495,026	-2,495,026
FROM PARKING LOTS & JPA FACILITIES							-18,000	-18,000
FROM STREET CONSTRUCTION-SNOW REMOVAL					-3,382,015	-3,363,374		
FROM STREET CONSTRUCTION-HWY ALLOCATION					-5,047,594			
FROM STREETIMPROVEMENTS							-1,331,022	-1,484,573
FROM SOLID WASTE MGT					-1,432,207	-1,421,291	-1,572,113	-1,576,987
FROM VEHICLE TAX RESIDUAL							-9,525,500	-9,620,800
FROM WORKFORCE INVEST ACT						-34,532	-49,467	-50,630
CASH RESERVE-GENERAL FUND						-600,000		
GRAND TOTAL NET OF TRANSFERS	<u>1,998.63</u>	<u>2,009.92</u>	<u>2,033.68</u>	<u>2,037.30</u>	<u>\$347,527,695</u>	<u>\$328,419,117</u>	<u>\$364,767,887</u>	<u>\$376,196,251</u>

FINANCIAL PLAN

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA
SUMMARY OF STAFFING AND OPERATING EXPENDITURES BY FUND AND DEPARTMENT

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
INTERNAL SERVICE FUNDS:								
CIC REVOLVING SERVICES	0.80	0.80			\$116,271	\$136,380		
COBRA & RETIREES INS PREMIUMS					241,211		708,648	744,081
COPY SERVICES	0.50	0.50			301,383	338,453		
FLEET SERVICES	15.00	15.00	14.00	14.00	5,648,736	5,633,146	5,669,646	5,750,572
INFORMATION SERVICES	38.00	38.00	38.00	38.00	8,843,392	7,879,519	9,114,125	8,401,540
LONG TERM DISAILITY					500			
MUNICIPAL SERVICES CTR			5.00	5.00	3,179,397	2,246,516	2,469,311	2,534,708
POLICE GARAGE	15.00	15.00	15.00	15.00	4,589,652	4,920,157	5,740,052	5,516,369
RADIO MAINTENANCE	6.00	6.00	6.00	6.00	967,432	1,014,295	968,577	996,726
SELF INSURED DENTAL					1,556,956		1,749,396	1,854,360
SELF INSURED HEALTH					31,747,010		43,100,391	47,592,755
SELF INSURED LOSS					4,088,056			
TRANSPORTATION & UTILITIES REV	70.51	71.55	78.85	78.85	10,802,219	9,860,926	11,845,474	12,149,609
WORKERS' COMP. LOSS FUND	8.00	8.00	6.00	6.00	1,247,021	1,280,551	1,213,800	1,262,291
TOTAL - INTERNAL								
SERVICE FUNDS	153.81	154.85	162.85	162.85	\$73,329,236	\$33,309,943	\$82,579,420	\$86,803,011

FINANCIAL PLAN

BUDGET SCHEDULES

ALL TAX FUNDS REVENUES BY CATEGORY 2012-2013 THROUGH 2019-20 ADOPTED BUDGET

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2018-19 ADOPTED	2019-20 ADOPTED
PROPERTY TAX	\$51,222,268	\$54,794,743	\$55,375,843	\$57,730,715	\$56,845,119	\$58,438,796	\$61,724,111	\$64,495,524
PROPERTY TAX -PRIOR YEAR	0	0	0	0	5,036,512	0	4,670,000	4,670,000
MOTOR VEHICLE TAX	4,485,583	4,715,710	5,038,584	5,339,764	5,682,123	4,873,000	5,962,000	6,264,450
SALES TAX	63,134,808	66,393,391	68,861,600	71,621,717	75,259,945	77,527,604	80,620,335	83,643,597
OCCUPATION TAX	12,035,497	11,496,012	11,340,188	9,924,621	9,822,756	9,491,045	9,182,975	9,001,975
FEES & PERMITS	3,374,937	3,421,533	3,509,076	3,900,337	4,203,258	3,905,800	4,841,598	4,867,676
IN-LIEU-OF-TAX (LES)	1,942,559	2,022,949	2,100,832	2,097,794	2,238,323	2,200,000	2,174,440	2,234,237
REIMBURSEMENT FOR SERVICES	2,711,918	2,723,864	2,984,991	2,861,552	3,205,978	3,000,817	3,314,378	3,501,535
RECREATION RECEIPTS	2,347,889	2,331,924	2,520,764	2,678,438	2,667,991	2,578,243	2,803,997	2,853,318
TRANSFERS FROM OTHER FUNDS	340,985	1,000,000	1,967,575	689,783	535,656	1,193,060	140,569	140,569
RETURN ON EQUITY FROM LES	6,666,168	6,788,424	7,029,648	7,170,241	7,313,646	7,459,919	7,862,339	8,019,586
PARKING METER RECEIPTS	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026	1,845,026	1,905,026	1,905,026
COUNTY LIBRARY TAX	684,148	708,771	761,853	792,779	776,770	798,471	830,410	863,626
EARNED INTEREST	101,747	125,865	133,043	140,539	191,762	114,780	2,148,000	2,199,040
INTEREST ON PROPERTY TAX	102,914	113,640	113,649	86,823	90,777	103,000	92,600	94,500
INTER-GOVERNMENTAL REVENUE	1,966,748	1,928,929	1,905,573	2,284,142	1,840,692	2,161,391	2,666,779	2,803,935
RENT	535,891	561,664	603,743	590,584	611,954	569,593	572,508	572,508
ADMINISTRATIVE FEES	1,042,208	1,053,391	1,066,302	1,130,839	1,130,736	1,022,000	345,369	371,457
SUNDRY TAXES	52,138	53,670	54,871	62,198	78,188	60,192	37,110	37,110
BOND PROCEEDS			6,092,475					
SALE OF ASSETS							4,502,600	4,702,678
EMPLOYEE CONTRIBUTIONS							3,392,710	3,698,060
EMS TRANSPORT CONTRIBUTIONS							579,194	600,624
MISCELLANEOUS	901,932	792,446	1,030,375	567,698	405,197	371,830	348,801	351,225
TOTAL	\$155,095,364	\$162,471,952	\$173,936,011	\$171,115,590	\$179,382,409	\$177,714,567	\$200,717,849	\$207,892,256
APPROPRIATED BALANCES	\$2,754,263	\$4,055,666	\$4,586,269	\$5,070,741	\$8,308,967	\$6,140,954	\$7,925,399	\$7,587,524
GRAND TOTAL	\$157,849,627	\$166,527,618	\$178,522,280	\$176,186,331	\$187,691,376	\$183,855,521	\$208,643,248	\$215,479,780

FINANCIAL PLAN

BUDGET SCHEDULES

ALL TAX FUNDS EXPENDITURES BY CATEGORY 2012-2013 THROUGH 2019-20 ADOPTED BUDGET

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET	2019-20 ADOPTED BUDGET
PERSONNEL	\$98,610,198	\$101,334,526	\$104,326,959	\$109,953,227	\$119,438,455	\$117,021,838	\$130,217,152	\$137,763,557
SUPPLIES	2,442,317	2,338,901	2,913,491	2,529,027	2,306,366	2,747,479	2,773,970	2,878,041
SERVICES/CHARGES	23,048,308	24,806,122	26,037,689	24,570,808	26,126,610	28,511,491	30,829,887	29,814,610
TRANSFERS	21,661,041	20,733,855	22,701,549	22,361,962	23,510,011	21,520,971	24,747,758	26,198,479
CAPITAL OUTLAY	1,181,814	1,108,538	1,685,346	1,519,977	1,761,707	1,126,641	2,383,416	1,612,574
CONTINGENCY	0	0	0	0	0	765,000	765,000	765,000
	\$146,943,678	\$150,321,942	\$157,665,034	\$160,935,001	\$173,143,149	\$171,693,420	\$191,717,183	\$199,032,261
CAPITAL IMPROVEMENTS	88,399	34,228	262,543	255,786	178,963	1,483,200	7,104,753	6,439,505
BOND/INTEREST	8,601,389	9,040,236	9,610,223	10,515,308	10,538,991	10,678,901	9,821,312	10,008,014
GRAND TOTAL	\$155,633,466	\$159,396,406	\$167,537,800	\$171,706,095	\$183,861,103	\$183,855,521	\$208,643,248	\$215,479,780
AUTHORIZED POSITIONS	1,159.59	1,161.49	1,160.33	1,162.38	1,169.52	1,176.75	1,189.54	1,194.44
TAX RATE	0.31580	0.31580	0.31958	0.31958	0.33366	0.31648	0.31648	0.31648
TAX RATE PERCENTAGE								
CHANGE	0.0%	0.0%	1.2%	0.0%	4.4%	-5.1%	0.0%	0.0%
ASSESSED VALUATION	\$16,676,196,896	\$17,110,968,759	\$17,380,126,373	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$22,643,356,109

FINANCIAL PLAN

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA COUNCIL ADOPTED BUDGET OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES
FISCAL YEARS BEGINNING SEPTEMBER 1, 2018 AND SEPTEMBER 1, 2019

FY 2017-18

FUND	ACTUAL SPENT 2014-2015	ACTUAL SPENT 2015-2016	ACTUAL SPENT 2016-17	BUDGET 2017-2018
GENERAL	\$137,896,502	\$141,457,750	\$148,315,098	\$157,249,120
LIBRARY	\$8,480,640	\$9,040,437	\$9,192,877	\$9,438,514
SOCIAL SECURITY	\$2,540,317	\$2,626,644	\$2,741,405	\$2,945,568
POLICE & FIRE PENSION	\$12,167,714	\$12,627,616	\$13,352,711	\$7,960,119
UNEMPLOYMENT COMP.	\$18,456	\$31,280	\$6,136	\$50,000
TOTAL LIMITED TAX FUNDS	\$161,103,629	\$165,783,727	\$173,608,227	\$177,643,321
BOND INTEREST & REDEMPTION	\$6,434,171	\$6,147,549	\$6,013,147	\$6,212,200
GRAND TOTAL TAX FUNDS	\$167,537,800	\$171,931,276	\$179,621,374	\$183,855,521

FY 2018-19

APPROPRIATED BALANCES 9/1/2018	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
6,058,360	\$40,841,031	\$125,461,044	\$172,360,435	0.20941
565,745	\$7,280,590	\$1,825,970	\$9,672,305	0.03733
266,019	\$2,285,789	\$232,920	\$2,784,728	0.01172
468,982	\$6,760,725	\$10,957,904	\$18,187,611	0.03466
4,842	\$44,858	\$300	\$50,000	0.00023
\$7,363,948	\$57,212,993	\$138,478,138	\$203,055,079	0.29335
561,451	\$4,511,118	\$515,600	\$5,588,169	0.02313
\$7,925,399	\$61,724,111	\$138,993,738	\$208,643,248	0.31648

FY 2019-20

FUND	APPROPRIATED BALANCES 9/1/2019	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
GENERAL	\$5,858,246	\$42,758,181	\$129,258,622	\$177,875,049	0.20981
LIBRARY	\$558,293	\$7,654,664	\$1,854,386	\$10,067,343	0.03756
SOCIAL SECURITY	\$258,719	\$2,568,275	\$233,140	\$3,060,134	0.01260
POLICE & FIRE PENSION	\$467,404	\$6,841,347	\$11,534,684	\$18,843,435	0.03357
UNEMPLOYMENT COMP.	\$3,551	\$46,149	\$300	\$50,000	0.00023
TOTAL LIMITED TAX FUNDS	\$7,146,213	\$59,868,616	\$142,881,132	\$209,895,961	0.29377
BOND INTEREST & REDEMPTION	\$441,311	\$4,626,908	\$515,600	\$5,583,819	0.02271
GRAND TOTAL TAX FUNDS	\$7,587,524	\$64,495,524	\$143,396,732	\$215,479,780	0.31648

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31580	0.31958	0.31958	0.33366	0.31648	0.31648	0.31648
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	1.2%	0.0%	4.4%	-5.1%	0.0%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$17,110,968,759	\$17,380,126,373	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$22,643,356,109

*Estimated tax revenue based on 90% collections as provided by the City Charter. This column includes property tax.

GENERAL FUND

GENERAL FUND - 00010

The General Fund is the principal fund of the City that accounts for all financial transactions not accounted for in other funds. The General Fund is one of six “taxing” funds. The other “taxing” funds are the Library Fund,

Social Security Fund, Police and Fire Pension Fund, Unemployment Compensation Fund, and the Bond Interest and Redemption Fund. Property tax revenue make up approximately 25% of the General Fund’s revenues.

The long term General Fund forecast is based on various variables and assumptions. The General Fund forecast is an effort to model the potential future impact of current policies. No attempt is made to estimate additional expenditure savings from long term planned actions to continue streamlining the organizational structure. Similarly, any additional service demands which would result in additional expenditures are not incorporated in the model.

General Fund 00010	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 39,397,968	\$ 41,665,386	\$ 41,665,386	\$ 41,665,386
Revenues				
Taxes	\$ 130,046,477	\$ 129,773,467	\$ 141,764,891	\$ 146,886,550
Interest	\$ 7,557,036	\$ 7,649,919	\$ 8,113,319	\$ 8,272,786
Charges for Services	\$ 6,239,164	\$ 6,536,617	\$ 6,657,333	\$ 6,893,811
Fees and Fines	\$ 4,000,515	\$ 3,146,636	\$ 4,519,038	\$ 4,550,416
Intergovernmental	\$ 2,203,842	\$ 2,161,391	\$ 2,666,779	\$ 2,803,935
Transfers	\$ 2,474,040	\$ 3,501,558	\$ 2,390,964	\$ 2,417,052
Miscellaneous	\$ 182,386	\$ 340,850	\$ 185,750	\$ 188,253
Donations/Contributions	\$ 4,888	\$ -	\$ 4,000	\$ 4,000
Balances		\$ 4,138,682	\$ 6,058,361	\$ 5,858,246
Total Revenues	\$ 152,708,348	\$ 157,249,120	\$ 172,360,435	\$ 177,875,049
Expenditures				
Personnel Services	\$ 95,318,701	\$ 99,543,242	\$ 102,809,419	\$ 109,086,976
Other Services & Charges	\$ 23,967,074	\$ 27,445,486	\$ 29,308,823	\$ 28,246,839
Transfers	\$ 23,510,011	\$ 21,520,971	\$ 24,772,758	\$ 26,223,479
Debt Service	\$ 4,525,845	\$ 4,466,701	\$ 4,233,143	\$ 4,424,195
Materials & Supplies	\$ 2,126,692	\$ 2,576,479	\$ 2,603,710	\$ 2,707,781
Capital Outlay - Equipment	\$ 813,644	\$ 213,041	\$ 1,502,829	\$ 721,274
Capital Outlay - Improvements	\$ 178,963	\$ 1,483,200	\$ 7,129,753	\$ 6,464,505
Total Operating Expenditures	\$ 150,440,930	\$ 157,249,120	\$ 172,360,435	\$ 177,875,049
Surplus/Deficit	\$ 2,267,418	\$ -	\$ -	\$ -
Ending Balance	\$ 41,665,386	\$ 41,665,386	\$ 41,665,386	\$ 41,665,386

Revenue Estimating Process

A variety of both quantitative and qualitative methods are used to estimate General Fund revenues. Historical data and future trends provide information which is used for many General Fund revenue streams. Additionally, a consensus approach is used in

GENERAL FUND

revenue areas which are specific to a department. Finance staff will typically consult with departmental staff to develop a conservative and reasonable estimate of future revenues.

Many other revenue items involve qualitative professional judgment which is combined with quantitative methods, such as trend analysis and time-series forecasting. Time-series analysis provides a reasonable range and applied professional assessment is used to develop rational estimates. Many of the major revenue sources noted below include time-series data along with additional details impacting the estimate.

General Fund Balances

Per resolution A-82134 passed by the city council on June 9, 2003, a fund balance designation of not less than 20% of the ensuing years General Fund budget should be set aside as an unrestricted reserve. The unassigned balance at the end of 2016-17 was 36%, complying with this policy. The financial plan maintains a fund balance above 20% through 2023. The General Fund unassigned fund balance has risen from \$15.6 million in 2007 to \$47.9 million in 2016-17. The General Fund has operated with a budgetary surplus each year.

MAJOR REVENUES

The following five revenue sources comprise 85% of the total revenues in the General Fund. Sales tax revenue is the largest component in the General Fund at 47% and has continued to grow moderately and consistently over the past five years. Property tax revenues are the second largest component in the General Fund revenue portfolio at 24%. Assessed valuation growth is anticipated to increase in the future, providing modest property tax revenue increases. The remaining General

Fund revenue streams are projected to have slight annual growth except for occupation taxes.

Property Tax Revenues

Property tax revenues are based on each \$100 of assessed valuation of taxable property within city limits. The valuation is determined by the County Assessor. The assessed value is then multiplied by the tax rate to determine property tax revenue. Property taxes account for about one-fourth of the revenues to the General Fund. The city charter limits the amount of property taxes which can be appropriated to 90%.

Revenues are directly impacted by changes in assessed valuation and the tax rate. The tax rate for the General Fund is budgeted to increase to .20941 from .19298 in 2017-2018. The tax rate for 2019-2020 is expected to increase to .20981. The Real Property assessed valuation within the City of Lincoln is budgeted to increase 5.62% in FY 2018-19 and 4.49% in 2019-20.

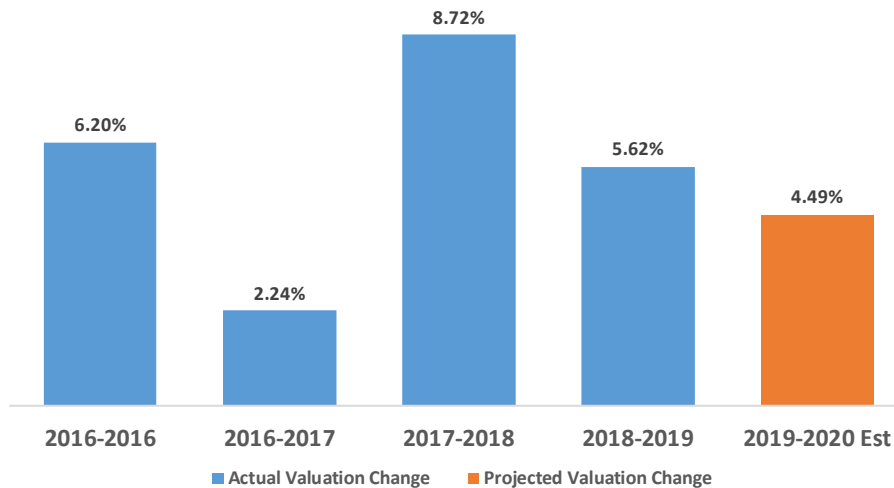
Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
General Fund	0.19894	0.19298	0.20941	0.20981

Personal Property growth is estimated at 2.09% in Fiscal Year 2018-19 and 1.87% in Fiscal Year 2019-20. New construction has also impacted annual valuation growth. In the last five years, the annual growth in valuation due to new construction is about \$429,676,834. New construction added \$563 million in Fiscal Year 2018-19 and is estimated at \$373 million in Fiscal Year 2019-20. Total valuations increased by 5.62% in 2018-2019 and is estimated at 4.49% in 2019-2020.

It is important to note, the Nebraska Constitution, Article VIII, sec. 1 requires all property to be levied by valuation uniformly and proportionately. To meet this requirement, state law requires

GENERAL FUND

Property Valuation % Change



& Redemption. The city charter limits the amount of property taxes which can be appropriated to 90%.

Franchise Fees and Occupation Taxes

Franchise Fees are based on agreements between the City and local utilities. Generally, these agreements are long term and result in payments to the City of 5% of utility revenues, however, the telecommunication occupation tax is 6% of gross receipts. The telecommunication occupation tax tends to be volatile due to commodity pricing and rates, which is portrayed in a decrease of about 2% annually in the financial plan. Cable franchise fees have an average decrease of 1.8% over the past five years and the financial plan forecast continues this trend as marketplace opportunities for consumers continue to expand.

residential, industrial, and commercial valuations be within 92% to 100% of market value. The range for agricultural land is 69% to 75%. Traditionally, the County Assessor reappraises valuation every three years to ensure the valuations fall within acceptable ranges. This budget includes estimates based on a revaluation of commercial property in 2018-2019 and a residential revaluation in 2019-2020.

Annexation can also impact valuation growth. In the last decade, average annual annexation growth has been about 674 acres. No material valuation adjustments due to annexation are forecasted.

Actual property tax revenues are based on \$100 of valuation multiplied by the total tax rate. The total tax rate is comprised by adding together the tax rate for the following funds: General; Library; Social Security; Police & Fire Pension; Unemployment Compensation; and Bond Interest

Occupation taxes include vending machine businesses which have sliding scale assessments and revenue fluctuations due to retail consumer habits. Another portion of the occupation tax includes halls and theaters which pay a tax based on occupancy limits. This revenue is steady and typical increases occur as more hall and theaters are built.

Motor Vehicle Taxes

This tax is based on Nebraska State Statute, beginning with §60-3,184 through §60-3,188, which defines the tax calculation rate and the distribution of the tax to various governmental entities. The MSRP and the age of the vehicle are used to determine the Motor Vehicle Tax. The City's share of the Motor Vehicle Tax is 18%.

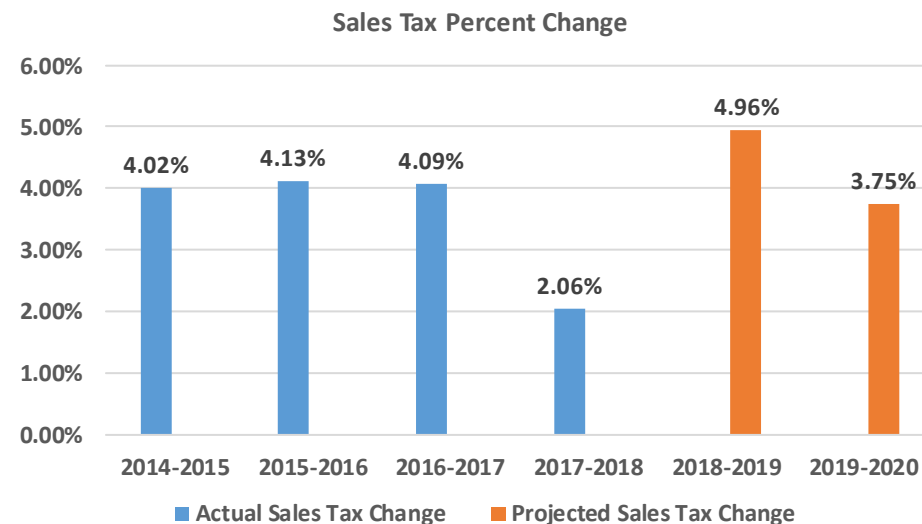
GENERAL FUND

The forecast assumes growth of 22% growth for the 2018-2019 budget. This is to bring budgeted revenues closer to actual revenues received. Growth in the 2019-2020 represents a 5% increase with a 2% increase moving forward.

Local Sales Tax

Local sales and use taxes can be set in various increments between 0% to 2%. The General Fund receives sales tax revenues from a 1.5% sales tax rate.

Sales tax receipts generally have a degree of economic sensitivity. During recessionary periods, revenues tend to remain flat or decline slightly. Over the last ten years sales tax has average growth of 3.36%.



An increase of 2.06% was received in 2017-2018, which was under budget. A 4.96% increase is required in 2018-19 to meet budget amounts and 3.75% increase in 2019-20. Projected sales tax collections could be impacted by legislative changes and unanticipated changes in economic activity could negatively impact sales tax collections. Each year, more online retailers have begun collecting sales tax which will have a positive impact on revenues.

Return on Equity

In 1966, Lincoln Electric System was formed and a single public utility began providing electric energy in and around Lincoln. Lincoln Municipal Code 4.24.070 allows for the City to collect a dividend from the Lincoln Electric System. Recent annual dividend growth has been over 3% and the financial plan projects conservative increases of 2.5% annually.

EXPENDITURES

Overall, General Fund expenditures are budgeted to increase by 9.61% in 2018-2019 to \$172,360,435 and 3.20% in 2019-2020 to \$177,875,049. Three main categories of expenditures comprise 91% of the General Fund total expenditures. They are personnel services 60%, other services and charges 17% and transfers at 14%.

City government is a service industry that relies predominantly on its employees to serve the community. The majority of costs are associated with employee salaries and benefits. Base wage and projected health insurance increases account for a significant portion of projected increases.

In addition to base wage and benefit growth, the City has faced challenges with maintaining current service levels due to growth in the community.

GENERAL FUND

The City continues to expand, making it harder to continue the same level of services with current staff levels. An effort was made during the current budget year to add staff to key areas in order to deal with the demands from growth. Below are some highlights of significant changes:

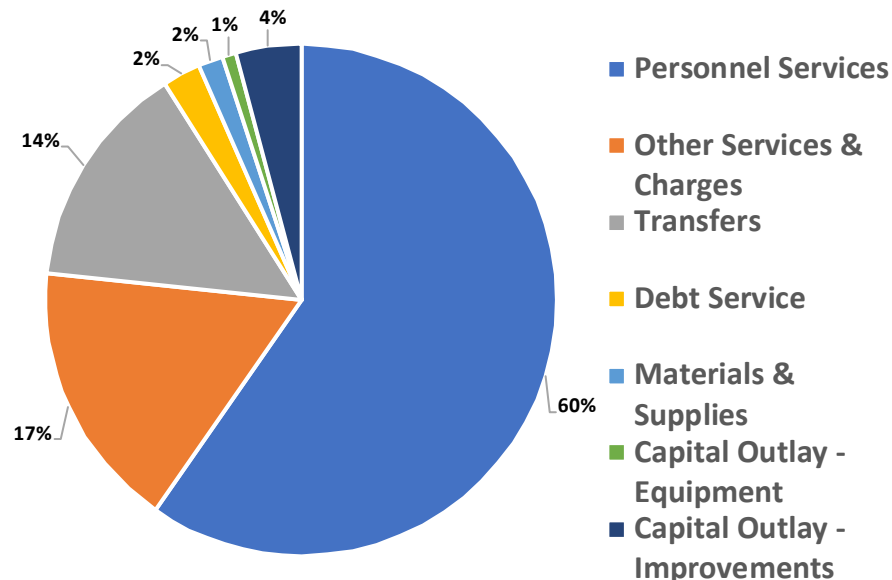
Public Safety

- 12 total police officers: 5 new police officers, 6 School Resource Officers, 1 threat assessment officer and 1 new 911 dispatcher are added.
- \$600,000 one time funds for the replacement of the Criminal Justice Information System.
- \$279,000 in 18-19 and \$449,000 in 19-20 was added as the City match to a SAFER grant in order to hire up to 15 new firefighters.
- \$500,000 is budgeted annually for the replacement of fire apparatus.

- \$2,545,210 one time funds are budgeted for the replacement of fire apparatus.
- \$1,000,000 one time funds are budgeted for fire station modifications and repairs.
- \$370,000 one time funds are budgeted for body worn cameras and police department cruisers.

Culture & Recreation

- \$600,000 is added in the Parks capital improvement plan to reduce the funding gap needs of repair and replacement.
- Wilderness park maintenance is increased in 18-19 by \$174,000 and \$95,000 in 19-20.
- \$1,000,000 one time funds are budgeted for a Parks and Recreation grant fund to match community gifts.



Transportation & Utilities

- \$375,000 of General Fund dollars was utilized to replace the elimination of state storm water grant funding.
- \$3.1 million is budgeted over the biennium for sidewalk maintenance and operations.
- \$278,000 is included as a transfer to the StarTran fund to pay for expanded mid-day bus service to Arnold Heights and evening service to University Place, Bethany and the Heart Hospital.

SELF INSURED HEALTH FUND

FUND DESCRIPTION - 00620

This fund accounts for the costs of providing health insurance benefits to the employees of the City of Lincoln. Revenues are composed of the City share of the health insurance contributions, which are set through labor negotiations, and the employee contribution. Expenditures are primarily the costs of the medical claims of plan members, administrative costs and reinsurance costs to manage individual claim losses.

Self Insurance Health Fund 00620	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 5,338,232	\$ 8,191,812	\$ 8,191,812	\$ 8,191,935
Revenues				
Donations/Contributions	\$ 8,334,797	\$ -	\$ 42,589,200	\$ 47,050,800
Intergovernmental	\$ 25,797,308	\$ -	\$ -	\$ -
Transfers	\$ 379,738	\$ -	\$ 414,453	\$ 439,320
Interest	\$ 88,747	\$ -	\$ 96,861	\$ 102,672
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 34,600,590	\$ -	\$ 43,100,514	\$ 47,592,792
Expenditures				
Other Services & Charges	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755
Total Operating Expenditures	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755
Surplus/Deficit	\$ 2,853,580	\$ -	\$ 123	\$ 37
Ending Balance	\$ 8,191,812	\$ 8,191,812	\$ 8,191,935	\$ 8,191,972

WATER FUND

FUND DESCRIPTION - 00560

State law allows for the governing body of a city to provide for a water treatment system. All revenues derived from such a system are to be deposited into a separate fund. As such, the Water Utility Fund was established to maintain the water system, including related piping, water treatment facilities and all other system capital.

Revenues are generated from charges to customers. Usage rates to customers are based upon meter readings of consumption activity. Rates charged to customers have been below the industry standards.

To accommodate current and future capital needs and bond issuances, which result in annual debt service payments, rate increases become necessary. Transportation and Utilities staff annually project revenues and capital and operating needs. Long-term plans are also regularly updated.

Rate adjustments are also driven by the need to maintain a sufficient

Water Fund 00560	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 721,931	\$ 16,551,508	\$ 16,551,508	\$ 31,899,873
Revenues*				
Charges for Services	\$ 35,502,458	\$ -	\$ 40,643,859	\$ 42,898,549
Miscellaneous	\$ 5,335,765	\$ -	\$ 2,523,948	\$ 2,523,948
Interest	\$ 466,201	\$ -	\$ 261,900	\$ 986,272
Total Revenues*	\$ 41,304,424	\$ 27,982,840	\$ 43,429,707	\$ 46,408,769
Expenditures				
Personnel Services	\$ 8,784,035	\$ 9,700,432	\$ 9,263,794	\$ 9,703,871
Debt Service	\$ 6,450,554	\$ 7,986,151	\$ 7,934,917	\$ 7,976,231
Materials & Supplies	\$ 5,470,486	\$ 5,906,575	\$ 5,917,309	\$ 6,059,208
Other Services & Charges	\$ 3,949,244	\$ 3,822,082	\$ 4,520,477	\$ 4,703,863
Capital Outlay - Equipment	\$ 820,528	\$ 567,600	\$ 444,845	\$ 528,700
Total Operating Expenditures	\$ 25,474,847	\$ 27,982,840	\$ 28,081,342	\$ 28,971,873
Surplus/Deficit	\$ 15,829,577	\$ -	\$ 15,348,365	\$ 17,436,896
Ending Balance	\$ 16,551,508	\$ 16,551,508	\$ 31,899,873	\$ 49,336,769

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

revenue coverage ratio to ensure compliance with bond covenants. Present bond covenant restrictions require the Water Utility Fund to have revenues above operating expenses of at least 100% of debt service payments. In addition, staff manage to maintain cash reserves at 180 days.

Planned major capital improvements to meet water system needs will require rate adjustments. Capital improvement needs are established through the Water Master Plan in conformance with Lincoln's Comprehensive Plan.

WASTEWATER FUND

FUND DESCRIPTION - 00555

State law allows for the governing body of a city to provide for a waste water treatment system. All revenues derived from such a system are to be deposited into a separate fund. As such, the Wastewater Utility Fund was established to maintain the wastewater system, including related piping, wastewater treatment facilities and all other system capital.

Revenues are generated from charges to customers. Usage rates to customers are based upon water meter readings of consumption activity. Rates charged to customers have been below the industry standards.

To accommodate current and future capital needs and bond issuances, which result in annual debt service payment, rate increases become necessary. Transportation and Utilities staff annually project revenues and capital and operating needs. Long-term plans are also regularly updated.

Rate adjustments are also driven by the need to maintain a sufficient revenue coverage ratio to ensure compliance with bond covenants. Present bond covenant restrictions require the Wastewater Utility Fund to have revenues above operating expenses of at least 100% of debt service payments. In addition, staff manage to maintain cash reserves at 180 days.

Wastewater Fund 00555	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 2,780,789	\$ 14,643,679	\$ 14,643,679	\$ 23,674,607
Revenues*				
Charges for Services	\$ 28,836,560	\$ -	\$ 32,406,036	\$ 34,131,520
Miscellaneous	\$ 5,417,699	\$ -	\$ 1,117,482	\$ 3,549,950
Interest	\$ 278,467	\$ -	\$ 495,851	\$ 570,665
Total Revenues*	\$ 34,532,726	\$ 23,036,774	\$ 34,019,369	\$ 38,252,135
Expenditures				
Personnel Services	\$ 8,131,358	\$ 8,591,258	\$ 8,269,429	\$ 8,629,724
Debt Service	\$ 7,388,267	\$ 7,214,153	\$ 8,993,689	\$ 9,034,801
Materials & Supplies	\$ 3,275,718	\$ 3,313,755	\$ 3,458,567	\$ 3,833,367
Other Services & Charges	\$ 3,303,186	\$ 3,145,608	\$ 3,385,611	\$ 3,456,380
Capital Outlay - Equipment	\$ 571,307	\$ 772,000	\$ 881,145	\$ 772,900
Transfers	\$ -	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 22,669,836	\$ 23,036,774	\$ 24,988,441	\$ 25,727,172
Surplus/Deficit	\$ 11,862,890	\$ -	\$ 9,030,928	\$ 12,524,963
Ending Balance	\$ 14,643,679	\$ 14,643,679	\$ 23,674,607	\$ 36,199,570

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

Planned major capital improvements to meet wastewater system needs will require rate adjustments. Capital improvements needs are established through the Wastewater Master Plan in conformance with Lincoln's Comprehensive Plan.

LIBRARY FUND- TAXING FUND

FUND DESCRIPTION - 00120

This fund accounts for the costs of providing library services to the citizens of Lincoln. Lincoln City libraries support lifelong education for the Lincoln community through its support for learning, literature, and literacy. The Library Fund mainly relies on property taxes and valuation growth to fund the overall operations.

The Library Fund receives a portion of taxes from the County who supports the library based upon the 2010 census data for population. The County, net of operational revenues, contributes approximately 9.5% for operations. The library also receives revenues from fees and fines for return of late materials, however this revenue stream is declining as people transition to electronic material and receive notifications for upcoming materials due.

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Library	0.04443	0.04134	0.03733	0.03756

Library Fund Fund 00120	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 2,704,951	\$ 2,938,850	\$ 2,938,850	\$ 2,938,850
Revenues				
Taxes	\$ 8,236,147	\$ 7,633,125	\$ 7,910,640	\$ 8,284,714
Intergovernmental	\$ 776,770	\$ 798,471	\$ 830,410	\$ 863,626
Fees and Fines	\$ 360,974	\$ 371,200	\$ 322,560	\$ 317,260
Charges for Services	\$ 33,834	\$ 30,980	\$ 33,550	\$ 33,550
Interest	\$ 8,500	\$ 9,750	\$ 9,000	\$ 9,500
Miscellaneous	\$ 6,548	\$ -	\$ 400	\$ 400
Transfers	\$ 4,000	\$ -	\$ -	\$ -
Balances	\$ -	\$ 594,988	\$ 565,745	\$ 558,293
Total Revenues	\$ 9,426,773	\$ 9,438,514	\$ 9,672,305	\$ 10,067,343
Expenditures				
Personnel Services	\$ 6,755,327	\$ 7,004,899	\$ 7,213,816	\$ 7,555,702
Other Services & Charges	\$ 1,331,476	\$ 1,353,315	\$ 1,436,942	\$ 1,479,381
Capital Outlay - Equipment	\$ 947,798	\$ 913,600	\$ 855,587	\$ 866,300
Materials & Supplies	\$ 158,273	\$ 166,700	\$ 165,960	\$ 165,960
Total Operating Expenditures	\$ 9,192,874	\$ 9,438,514	\$ 9,672,305	\$ 10,067,343
Surplus/Deficit	\$ 233,899	\$ -	\$ -	\$ -
Ending Balance	\$ 2,938,850	\$ 2,938,850	\$ 2,938,850	\$ 2,938,850

An additional \$50,000 was added in the 2018-2019 and 2019-2020 for library media.

POLICE & FIRE PENSION FUND - TAXING FUND

FUND DESCRIPTION - 00705

This fund accounts for the costs of providing for a police and fire pension plan. The plan is a single-employer defined benefit pension plan administered by the City for all commissioned police and firefighters. The plan provides retirement, disability, and death benefits to plan members and beneficiaries.

In 2017 the City amended the pension policy through Ordinance 20495 to require that the annually required contribution be funded at 100%

based upon actuarial information. Based upon the most recent actuarial report the City is required to contribute the following amounts within this current budget cycle. The City is contributing the required amounts below through taxes, balances and transfers in from the EMS fund:

Year	Actuarially Determined Employee Contribution	City Contribution
2018-2019	\$ 8,333,901	\$ 8,333,901
2019-2020	\$ 8,434,375	\$ 8,434,375

The plan is currently funded at 80.7%.

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Police and Fire Pension	0.04019	0.03670	0.03466	0.03357

Police & Fire Pension Fund 00705	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 232,541,553	\$ 233,136,215	\$ 233,136,215	\$ 233,136,215
Revenues				
Taxes	\$ 7,399,407	\$ 7,347,012	\$ 7,289,725	\$ 7,370,347
Donations/Contributions	\$ 3,648,239	\$ -	\$ 3,971,904	\$ 4,298,684
Miscellaneous	\$ 3,200,000	\$ -	\$ 4,500,000	\$ 4,700,000
Interest	\$ 1,757,059	\$ -	\$ 1,957,000	\$ 2,007,000
Transfers	\$ 39,668	\$ -	\$ -	\$ -
Balances		\$ 613,107	\$ 468,982	\$ 467,404
Total Revenues	\$ 16,044,373	\$ 7,960,119	\$ 18,187,611	\$ 18,843,435
Expenditures				
Personnel Services	\$ 14,780,413	\$ 7,651,680	\$ 17,539,444	\$ 18,191,345
Other Services & Charges	\$ 664,531	\$ 304,139	\$ 643,867	\$ 647,790
Materials & Supplies	\$ 4,502	\$ 4,300	\$ 4,300	\$ 4,300
Capital Outlay - Equipment	\$ 265	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 15,449,711	\$ 7,960,119	\$ 18,187,611	\$ 18,843,435
Surplus/Deficit	\$ 594,662	\$ -	\$ -	\$ -
Ending Balance	\$ 233,136,215	\$ 233,136,215	\$ 233,136,215	\$ 233,136,215

LINCOLN/LANCASTER COUNTY HEALTH FUND

FUND DESCRIPTION - 00135

This fund accounts for the costs of providing health services to the citizens of the City of Lincoln and Lancaster County. Financing for the Health Fund is provided through sources including federal, state, county, city, permits and user fees. The Health Fund provides for various services in order to address the health needs of the poor and uninsured and to protect the welfare of the public through food inspections, child care licensing and inspections, pool inspections, and various other services.

Lincoln/Lancaster Health Fund 00135	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,414,380	\$ 4,110,504	\$ 4,110,504	\$ 4,110,502
Revenues				
Transfers	\$ 5,817,633	\$ -	\$ 5,936,187	\$ 6,218,940
Intergovernmental	\$ 2,988,208	\$ -	\$ 2,444,824	\$ 2,609,234
Fees and Fines	\$ 2,401,813	\$ -	\$ 2,467,650	\$ 2,530,600
Charges for Services	\$ 696,038	\$ -	\$ 752,001	\$ 711,815
Interest	\$ 29,632	\$ -	\$ 15,000	\$ 15,000
Miscellaneous	\$ 2,568	\$ -	\$ -	\$ -
Taxes	\$ 0	\$ -	\$ -	\$ -
Total Revenues	\$ 11,935,892	\$ 11,172,786	\$ 11,615,662	\$ 12,085,589
Expenditures				
Personnel Services	\$ 7,980,986	\$ 8,477,466	\$ 8,958,329	\$ 9,401,807
Other Services & Charges	\$ 2,010,782	\$ 2,122,740	\$ 2,079,130	\$ 2,108,000
Debt Service	\$ 943,819	\$ 343,055	\$ 341,980	\$ 339,555
Materials & Supplies	\$ 194,218	\$ 229,525	\$ 236,225	\$ 236,225
Capital Outlay - Equipment	\$ 32,817	\$ -	\$ -	\$ -
Transfers	\$ 77,146	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 11,239,768	\$ 11,172,786	\$ 11,615,664	\$ 12,085,587
Surplus/Deficit	\$ 696,124	\$ -	\$ (2)	\$ 2
Ending Balance	\$ 4,110,504	\$ 4,110,504	\$ 4,110,502	\$ 4,110,504

FINANCIAL PLAN

TRANSPORTATION OPERATIONS & MAINTENANCE FUND

FUND DESCRIPTION - 00165

utilized in both the operations and maintenance fund and the capital improvement program for transportation improvements.

This fund accounts for the costs of providing street operations, maintenance, rehabilitation and snow removal throughout the City of Lincoln. Primary revenue sources for this fund include highway allocation funds that are shared from the State of Nebraska and the residual wheel tax funds. Residual wheel tax funds are utilized in the operating budget

Transportation Operations & Maintenance Fund 00165	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 35,006,291	\$ 40,772,168	\$ 40,772,168	\$ 51,390,754
Revenues*				
Intergovernmental	\$ 24,812,243	\$ -	\$ 25,516,800	\$ 26,164,600
Transfers	\$ -	\$ -	\$ 10,025,500	\$ 10,145,800
Fees and Fines	\$ 396,784	\$ -	\$ 360,000	\$ 360,000
Interest	\$ 318,332	\$ -	\$ -	\$ -
Charges for Services	\$ 38,427	\$ -	\$ -	\$ -
Miscellaneous	\$ 45	\$ -	\$ -	\$ -
Taxes	\$ 702	\$ -	\$ -	\$ -
Total Revenues*	\$ 25,566,533	\$ 19,607,418	\$ 35,902,300	\$ 36,670,400
Expenditures				
Personnel Services	\$ 6,542,651	\$ 6,239,408	\$ 10,577,446	\$ 11,045,416
Transfers	\$ 8,474,124	\$ 3,363,374	\$ -	\$ -
Other Services & Charges	\$ 3,590,983	\$ 3,460,856	\$ 7,403,576	\$ 7,612,316
Debt Service	\$ -	\$ 5,067,719	\$ 5,093,544	\$ 5,080,519
Materials & Supplies	\$ 1,044,657	\$ 1,457,640	\$ 2,096,096	\$ 2,164,524
Capital Outlay - Equipment	\$ 148,241	\$ 18,421	\$ 113,052	\$ 47,851
Total Operating Expenditures	\$ 19,800,656	\$ 19,607,418	\$ 25,283,714	\$ 25,950,626
Surplus/Deficit	\$ 5,765,877	\$ -	\$ 10,618,586	\$ 10,719,774
Ending Balance	\$ 40,772,168	\$ 40,772,168	\$ 51,390,754	\$ 62,110,528

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

to maintain existing citywide streets and highway allocation funds are

PARKING FACILITIES FUND

FUND DESCRIPTION - 00500 & 00520

This fund accounts for the costs of providing downtown parking garages. In addition, the city receives revenue from city owned parking lots, third party owned facilities operated for special events, penalties for parking violations, and parking facilities operated on behalf of the West Haymarket Joint Public Agency.

Parking Funds 00500 & 00520	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 4,310,927	\$ 7,511,241	\$ 7,511,241	\$ 8,761,671
Revenues				
Fees and Fines	\$ 13,293,741	\$ -	\$ 12,811,980	\$ 12,811,980
Charges for Services	\$ 1,416,858	\$ -	\$ 1,885,734	\$ 1,912,031
Transfers	\$ 470,000	\$ -	\$ -	\$ -
Interest	\$ 51,204	\$ -	\$ 51,205	\$ 51,205
Intergovernmental	\$ 33,776	\$ -	\$ -	\$ -
Taxes	\$ 1	\$ -	\$ -	\$ -
Miscellaneous	\$ 8,348	\$ -	\$ -	\$ -
Total Revenues	\$ 15,273,928	\$ 11,524,713	\$ 14,748,919	\$ 14,775,216
Expenditures				
Other Services & Charges	\$ 5,944,664	\$ 6,557,270	\$ 7,744,199	\$ 7,652,464
Transfers	\$ 2,989,712	\$ 1,863,026	\$ 2,513,026	\$ 2,513,026
Debt Service	\$ 2,379,903	\$ 2,406,303	\$ 2,408,066	\$ 2,414,890
Personnel Services	\$ 354,229	\$ 364,964	\$ 322,030	\$ 340,073
Materials & Supplies	\$ 240,342	\$ 220,450	\$ 250,668	\$ 256,132
Capital Outlay - Equipment	\$ 164,764	\$ 112,700	\$ 260,500	\$ 183,500
Total Operating Expenditures	\$ 12,073,614	\$ 11,524,713	\$ 13,498,489	\$ 13,360,085
Surplus/Deficit	\$ 3,200,314	\$ -	\$ 1,250,430	\$ 1,415,131
Ending Balance	\$ 7,511,241	\$ 7,511,241	\$ 8,761,671	\$ 10,176,802

SOLID WASTE MANAGEMENT

FUND DESCRIPTION - 00540

Revenues for this Fund are derived from Usage Fees at the Landfills and from Occupation Tax and are deposited into a separate Solid Waste Management Fund. As such, the Solid Waste Management Fund was established for management of solid waste for the City of Lincoln including the operations of a municipal Solid Waste Landfill, Construction and Demolition Landfill, transfer station, composting operation, recycling,

recycling drop-off sites, Lincoln Lancaster Health Department programs, including nuisance complaints, household hazardous waste program, HAZMAT, special waste and emergency response.

Revenues are generated from charges to customers. Rates to customers are based upon amounts of wastes hauled within the City (Occupation Tax) and disposed of in the City of Lincoln's facilities (Landfill Usage Fees).

To accommodate current and future capital needs and bond issuances,

Solid Waste Management Fund 00540	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,238,604	\$ 4,511,380	\$ 4,511,380	\$ 4,511,380
Revenues*				
Fees and Fines	\$ 8,020,972	\$ -	\$ 9,730,543	\$ 10,117,357
Taxes	\$ 3,823,049	\$ -	\$ 3,551,734	\$ 3,479,962
Charges for Services	\$ 757,714	\$ -	\$ 757,714	\$ 757,714
Miscellaneous	\$ 488,831	\$ -	\$ 221,836	\$ 221,836
Intergovernmental	\$ 315	\$ -	\$ -	\$ -
Interest	\$ 44,588	\$ -	\$ 44,588	\$ 44,588
Total Revenues*	\$ 13,135,469	\$ 10,219,239	\$ 14,306,415	\$ 14,621,457
Expenditures				
Personnel Services	\$ 3,132,666	\$ 3,114,365	\$ 3,006,973	\$ 3,160,821
Other Services & Charges	\$ 2,504,287	\$ 2,826,203	\$ 3,286,580	\$ 3,381,044
Transfers	\$ 3,752,681	\$ 1,421,291	\$ 1,572,113	\$ 1,576,987
Materials & Supplies	\$ 887,387	\$ 1,092,933	\$ 1,160,650	\$ 1,175,570
Debt Service	\$ 1,178,418	\$ 1,177,547	\$ 1,159,647	\$ 1,629,401
Capital Outlay - Equipment	\$ 407,254	\$ 586,900	\$ 125,000	\$ 125,000
Total Operating Expenditures	\$ 11,862,693	\$ 10,219,239	\$ 10,310,963	\$ 11,048,823
Surplus/Deficit	\$ 1,272,776	\$ -	\$ 3,995,452	\$ 3,572,634
Ending Balance	\$ 4,511,380	\$ 4,511,380	\$ 8,506,832	\$ 8,084,014

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

which result in annual debt service payment, rate increases become necessary. Transportation and Utilities staff annually project revenues and capital and operating needs. Long-term plans are also regularly updated.

Rate adjustments are also driven by the need to maintain a sufficient revenue coverage ratio to ensure compliance with bond covenants. Present bond covenant restrictions require the Solid Waste Fund to have revenues above operating expenses at least 100% of debt service payments. In addition, staff manage to maintain cash reserves at 180 days.

Planned major capital improvements, including closure and post closure care to meet solid waste system needs will require rate adjustments.

STARTRAN OPERATIONS FUND

FUND DESCRIPTION - 00590

This fund accounts for the costs of providing transit services for 14 regular line service and 1 downtown circulator. StraTran is the only mass transit carrier in the City of Lincoln . Revenues are derived from transfers from the General Fund, fees from special route guarantees, passenger revenue, advertising, and state/federal aid operating grants.

StarTran Fund 00590	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 6,464,089	\$ 6,497,625	\$ 6,497,625	\$ 6,497,625
Revenues				
Transfers	\$ 7,235,836	\$ -	\$ 7,301,189	\$ 7,954,759
Fees and Fines	\$ 2,752,420	\$ -	\$ 3,693,109	\$ 3,828,351
Intergovernmental	\$ 3,010,319	\$ -	\$ 2,422,306	\$ 2,284,045
Charges for Services	\$ 132,716	\$ -	\$ 136,500	\$ 136,500
Miscellaneous	\$ 106,981	\$ -	\$ 146,500	\$ 146,500
Total Revenues	\$ 13,238,272	\$ 13,484,294	\$ 13,699,604	\$ 14,350,155
Expenditures				
Personnel Services	\$ 9,776,272	\$ 10,254,735	\$ 10,402,872	\$ 10,911,273
Materials & Supplies	\$ 1,474,858	\$ 1,712,283	\$ 1,682,913	\$ 1,655,238
Other Services & Charges	\$ 1,651,404	\$ 1,517,276	\$ 1,612,485	\$ 1,783,511
Transfers	\$ 302,202	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ -	\$ -	\$ 1,334	\$ 133
Total Operating Expenditures	\$ 13,204,736	\$ 13,484,294	\$ 13,699,604	\$ 14,350,155
Surplus/Deficit	\$ 33,536	\$ -	\$ -	\$ -
Ending Balance	\$ 6,497,625	\$ 6,497,625	\$ 6,497,625	\$ 6,497,625

FINANCIAL PLAN

TRANSPORTATION & UTILITIES REVOLVING FUND

FUND DESCRIPTION - 00610

This fund accounts for the cost of providing a central pool to charge Engineering and Right Of Way operating costs and Transportation and Utilities administrative costs. Funds that utilize the services are then charged for the resources based upon a full cost recovery basis.

Transportation & Utilities Revolving Fund 00610	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 64,857,634	\$ 64,555,800	\$ 64,555,800	\$ 64,638,685
Revenues				
Intergovernmental	\$ 5,640,972	\$ -	\$ 6,992,285	\$ 7,007,510
Charges for Services	\$ 2,935,424	\$ -	\$ 4,236,307	\$ 4,528,357
Fees and Fines	\$ 1,793,728	\$ -	\$ 271,000	\$ 271,000
Transfers	\$ 95,505	\$ -	\$ 428,767	\$ 433,912
Miscellaneous	\$ 34,049	\$ -	\$ -	\$ -
Interest	\$ 693	\$ -	\$ -	\$ -
Taxes	\$ 12	\$ -	\$ -	\$ -
Total Revenues	\$ 10,500,383	\$ 9,860,926	\$ 11,928,359	\$ 12,240,779
Expenditures				
Personnel Services	\$ 6,856,331	\$ 7,769,725	\$ 8,680,776	\$ 9,029,438
Other Services & Charges	\$ 3,186,510	\$ 2,026,361	\$ 3,088,533	\$ 3,062,306
Capital Outlay - Improvements	\$ 646,837	\$ -	\$ -	\$ -
Materials & Supplies	\$ 32,196	\$ 44,240	\$ 47,765	\$ 49,965
Capital Outlay - Equipment	\$ 80,343	\$ 20,600	\$ 28,400	\$ 7,900
Total Operating Expenditures	\$ 10,802,217	\$ 9,860,926	\$ 11,845,474	\$ 12,149,609
Surplus/Deficit	\$ (301,834)	\$ -	\$ 82,885	\$ 91,170
Ending Balance	\$ 64,555,800	\$ 64,555,800	\$ 64,638,685	\$ 64,729,855

OTHER BUDGETED TAX FUNDS

SOCIAL SECURITY FUND - 00160

This fund accounts for the City of Lincoln's matching share of Social Security costs for employees paid from the General Fund.

Social Security Fund 00160	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,933,941	\$ 2,132,569	\$ 2,132,569	\$ 2,132,569
Revenues				
Total Revenues	\$ 2,940,034	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
Expenditures				
Total Operating Expenditures	\$ 2,741,406	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
Surplus/Deficit	\$ 198,628	\$ -	\$ -	\$ -
Ending Balance	\$ 2,132,569	\$ 2,132,569	\$ 2,132,569	\$ 2,132,569

The tax rate for the Social Security Fund is estimated as follows:

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Social Security	0.01581	0.01460	0.01172	0.01260

UNEMPLOYMENT COMP FUND - 00170

This fund accounts for the costs of unemployment benefits paid to former employees of departments supported primarily from taxes. The City reimburses the State for actual costs rather than a percentage of payroll.

Unemployment Fund 00170	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 45,037	\$ 89,261	\$ 89,261	\$ 89,261
Revenues				
Total Revenues	\$ 50,360	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures				
Total Operating Expenditures	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000
Surplus/Deficit	\$ 44,224	\$ -	\$ -	\$ -
Ending Balance	\$ 89,261	\$ 89,261	\$ 89,261	\$ 89,261

The tax rate for the Unemployment Compensation Fund is estimated as follows:

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Unemployment Compensation	0.00027	0.00025	0.00023	0.00023

BOND & INTEREST REDEMPTION - 00310

This fund accounts for the revenues and costs for voter approved General Obligation bonds.

Bond & Interest Fund 00310	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,360,668	\$ 3,662,297	\$ 3,662,297	\$ 3,662,297
Revenues				
Total Revenues	\$ 6,314,776	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819
Expenditures				
Total Operating Expenditures	\$ 6,013,147	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819
Surplus/Deficit	\$ 301,629	\$ -	\$ -	\$ -
Ending Balance	\$ 3,662,297	\$ 3,662,297	\$ 3,662,297	\$ 3,662,297

The tax rate for the Bond & Interest Redemption Fund is estimated as follows:

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Bond Interest & Redemption	0.03402	0.03061	0.02313	0.02271

OTHER BUDGETED FUNDS

DONATIONS FUND - 00030

This fund accounts for donations received from various sources, the budgeted amount is for the upkeep of the Library Heritage Room.

Donations Fund 00030	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,471,365	\$ 3,645,196	\$ 3,614,007	\$ 3,613,205
Revenues				
Total Revenues	\$ 2,512,406	\$ -	\$ 32,102	\$ 33,148
Expenditures				
Total Operating Expenditures	\$ 2,686,237	\$ 31,189	\$ 32,904	\$ 34,826
Surplus/Deficit	\$ (173,831)	\$ (31,189)	\$ (802)	\$ (1,678)
Ending Balance	\$ 3,645,196	\$ 3,614,007	\$ 3,613,205	\$ 3,611,527

STREETS IMPROVEMENT - 00070

This fund shows the budget for the streets improvement fund, which is established through a transfer from the General Fund. This funding is not intended to be utilized on sidewalks, trails or traffic signals.

Streets Improvement Fund 00070	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Total Revenues	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Expenditures				
Total Operating Expenditures	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Surplus/Deficit	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -

CABLE ACCESS FUND - 00115

This fund accounts for the receipt and use of franchise fees, imposed by the City, from the cable provider to construct, operate and maintain a cable television system within the boundaries of the City.

Cable Access Fund 00115	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 647,316	\$ 821,010	\$ 685,925	\$ 362,418
Revenues				
Fees and Fines	\$ 248,859	\$ -	\$ 248,859	\$ 248,859
Interest	\$ 4,262	\$ -	\$ 4,262	\$ 4,262
Miscellaneous	\$ 580	\$ -	\$ -	\$ -
Total Revenues	\$ 253,701	\$ -	\$ 253,121	\$ 253,121
Expenditures				
Capital Outlay - Equipment	\$ 24,938	\$ 50,000	\$ 500,000	\$ 400,000
Materials & Supplies	\$ 13,342	\$ 13,150	\$ 14,300	\$ 14,300
Personnel Services	\$ 25,881	\$ 26,193	\$ 26,433	\$ 27,514
Other Services & Charges	\$ 15,846	\$ 45,742	\$ 35,895	\$ 40,895
Total Operating Expenditures	\$ 80,007	\$ 135,085	\$ 576,628	\$ 482,709
Surplus/Deficit	\$ 173,694	\$ (135,085)	\$ (323,507)	\$ (229,588)
Ending Balance	\$ 821,010	\$ 685,925	\$ 362,418	\$ 132,830

AGING PARTNERS FUND - 00125

This fund accounts for the costs of providing various services to senior citizens through the Lincoln/Lancaster Commission on Aging. Financing is provided by Federal, State, County, and City funds.

Aging Partners Fund 00125	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 714,077	\$ 914,547	\$ 914,547	\$ 914,547
Revenues				
Total Revenues	\$ 3,912,450	\$ 3,987,224	\$ 3,899,437	\$ 4,035,395
Expenditures				
Total Operating Expenditures	\$ 3,711,980	\$ 3,987,224	\$ 3,899,437	\$ 4,035,395
Surplus/Deficit	\$ 200,470	\$ -	\$ -	\$ -
Ending Balance	\$ 914,547	\$ 914,547	\$ 914,547	\$ 914,547

OTHER BUDGETED FUNDS

ANIMAL CONTROL - 00140

This fund accounts for the costs of providing animal control services for Lincoln/Lancaster County Health Department and provides animal licenses, city animal ordinance enforcement, rabies control, and various other services.

Animal Control Fund 00140	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 288,575	\$ 211,549	\$ 211,549	\$ 211,549
Revenues				
Total Revenues	\$ 2,324,756	\$ 2,465,093	\$ 2,596,999	\$ 2,692,535
Expenditures				
Total Operating Expenditures	\$ 2,401,782	\$ 2,465,093	\$ 2,596,999	\$ 2,692,535
Surplus/Deficit	\$ (77,026)	\$ -	\$ -	\$ -
Ending Balance	\$ 211,549	\$ 211,549	\$ 211,549	\$ 211,549

911 COMMUNICATIONS - 00155

This fund accounts for the costs of processing all incoming 911 and non-emergency calls. This accounts for all the dispatch calls to Lincoln Police, Fire & Rescue, County Sheriff, and rural fire departments.

911 Communications Fund 00155	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 2,960,113	\$ 3,124,902	\$ 3,124,902	\$ 3,270,874
Revenues				
Total Revenues	\$ 5,775,969	\$ 5,549,808	\$ 6,061,137	\$ 6,330,078
Expenditures				
Total Operating Expenditures	\$ 5,611,180	\$ 5,549,808	\$ 5,915,165	\$ 6,161,770
Surplus/Deficit	\$ 164,789	\$ -	\$ 145,972	\$ 168,308
Ending Balance	\$ 3,124,902	\$ 3,124,902	\$ 3,270,874	\$ 3,439,182

KENO FUND - 00175

This fund accounts for the accumulation of resources from the City's percentage of Keno revenues in the City and accounts for activities financed with Keno revenues.

Keno Fund 00175	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 4,129,698	\$ 4,660,760	\$ 4,660,760	\$ 6,331,510
Revenues				
Total Revenues	\$ 41,763,128	\$ 2,709,089	\$ 4,900,000	\$ 5,096,000
Expenditures				
Total Operating Expenditures	\$ 42,294,190	\$ 2,709,089	\$ 3,229,250	\$ 3,357,180
Surplus/Deficit	\$ (531,062)	\$ -	\$ 1,670,750	\$ 1,738,820
Ending Balance	\$ 4,660,760	\$ 4,660,760	\$ 6,331,510	\$ 8,070,330

TITLE V CLEAN AIR - 00145

This fund accounts for the costs of ensuring air quality and to prevent illnesses and diseases that are caused by poor air quality.

Title V Clean Air Fund 00145	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 615,631	\$ 620,440	\$ 620,440	\$ 620,440
Revenues				
Total Revenues	\$ 746,074	\$ 830,230	\$ 595,559	\$ 625,961
Expenditures				
Total Operating Expenditures	\$ 741,265	\$ 830,230	\$ 595,559	\$ 625,961
Surplus/Deficit	\$ 4,809	\$ -	\$ -	\$ -
Ending Balance	\$ 620,440	\$ 620,440	\$ 620,440	\$ 620,440

FINANCIAL PLAN

OTHER BUDGETED FUNDS

CDBG FUND - 00180

This fund accounts for the programs and services provided from the allocation of Community Development Block Grant funds to the City of Lincoln.

CDBG 00180	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (11,611)	\$ (26,834)	\$ (26,834)	\$ (52,415)
Revenues				
Total Revenues	\$ 2,353,197	\$ 2,182,000	\$ 2,322,206	\$ 2,322,206
Expenditures				
Total Operating Expenditures	\$ 2,368,420	\$ 2,182,000	\$ 2,347,787	\$ 2,346,948
Surplus/Deficit	\$ (15,223)	\$ -	\$ (25,581)	\$ (24,742)
Ending Balance	\$ (26,834)	\$ (26,834)	\$ (52,415)	\$ (77,157)

WORKFORCE INVESTMENT ACT - 00191

This fund accounts for the services under the Workforce Innovation and Opportunity Act with funding provided by grants from the Department of Labor.

Workforce Investment Act Fund 00191	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (253,583)	\$ (172,399)	\$ (172,399)	\$ (172,399)
Revenues				
Total Revenues	\$ 981,577	\$ 967,405	\$ 891,516	\$ 891,516
Expenditures				
Total Operating Expenditures	\$ 1,062,761	\$ 967,405	\$ 891,516	\$ 892,193
Surplus/Deficit	\$ (81,184)	\$ -	\$ -	\$ (677)
Ending Balance	\$ (172,399)	\$ (172,399)	\$ (172,399)	\$ (173,076)

GRANTS IN AID - 00185

This fund accounts for various monies received from various federal and state agencies under small categorical grants and the City's matching funds where applicable.

Grants in Aid Fund 00185	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,567,503	\$ 1,593,973	\$ 1,593,973	\$ 1,095,141
Revenues				
Total Revenues	\$ 19,199,854	\$ 3,818,168	\$ 3,969,633	\$ 4,022,661
Expenditures				
Total Operating Expenditures	\$ 19,226,324	\$ 3,818,168	\$ 4,468,465	\$ 4,567,949
Surplus/Deficit	\$ (26,470)	\$ -	\$ (498,832)	\$ (545,288)
Ending Balance	\$ 1,593,973	\$ 1,593,973	\$ 1,095,141	\$ 549,853

VEHICLE TAX RESIDUAL FUND - 00212

This fund accounts for revenues from the Residual Wheel Tax funds which are then transferred to the Transportation O & M Fund 165 to pay for street maintenance. This revenue was formerly reported in Fund 410.

Vehicle Tax Residual Fund 00212	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 5,001	\$ 10,748	\$ 10,748	\$ 10,748
Revenues				
Total Revenues	\$ 9,225,091	\$ -	\$ 9,525,500	\$ 9,620,800
Expenditures				
Total Operating Expenditures	\$ 9,219,344	\$ -	\$ 9,525,500	\$ 9,620,800
Surplus/Deficit	\$ 5,747	\$ -	\$ -	\$ -
Ending Balance	\$ 10,748	\$ 10,748	\$ 10,748	\$ 10,748

OTHER BUDGETED FUNDS

BUILDING & SAFETY FUND - 00220

This fund accounts for the costs of providing Building and Safety permit and inspection services to the citizens of Lincoln. Funding is primarily through permit and inspection fee revenues and a General Fund subsidy

Building & Safety Fund 00220	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 8,608,821	\$ 9,846,025	\$ 9,846,025	\$ 10,094,781
Revenues				
Total Revenues	\$ 7,603,107	\$ 7,133,263	\$ 7,720,899	\$ 7,779,461
Expenditures				
Total Operating Expenditures	\$ 6,365,903	\$ 7,133,263	\$ 7,472,143	\$ 7,702,354
Surplus/Deficit	\$ 1,237,204	\$ -	\$ 248,756	\$ 77,107
Ending Balance	\$ 9,846,025	\$ 9,846,025	\$ 10,094,781	\$ 10,171,888

for some housing and fire prevention services.

IMPACT FEES FUND - 00225

This fund accounts for the receipts and disbursements of impact fees in accordance with City ordinance.

Impact Fees Fund 00225	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 12,613,521	\$ 16,402,349	\$ 16,402,349	\$ 16,402,349
Revenues				
Total Revenues	\$ 3,910,210	\$ -	\$ -	\$ -
Expenditures				
Total Operating Expenditures	\$ 121,382	\$ -	\$ 123,313	\$ 123,313
Surplus/Deficit	\$ 3,788,828	\$ -	\$ (123,313)	\$ (123,313)
Ending Balance	\$ 16,402,349	\$ 16,402,349	\$ 16,402,349	\$ 16,402,349

RESP BEVERAGE SERV FUND - 00250

This fund accounts for the programs and services dedicated to licensing and inspections of alcohol servers.

Responsible Beverage Server Fund 00250	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 129,521	\$ 114,243	\$ 114,243	\$ 114,243
Revenues				
Total Revenues	\$ 75,555	\$ 77,780	\$ 79,905	\$ 83,501
Expenditures				
Total Operating Expenditures	\$ 60,277	\$ 77,780	\$ 79,905	\$ 83,501
Surplus/Deficit	\$ 15,278	\$ -	\$ -	\$ -
Ending Balance	\$ 114,243	\$ 114,243	\$ 114,243	\$ 114,243

LINCOLN BIKE SHARE FUND - 00255

This fund accounts for monies received and expenditures made for the Lincoln Bike Share program.

Lincoln Bike Share 00255	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 274,071	\$ 295,065	\$ 295,065	\$ 295,065
Revenues				
Total Revenues	\$ 21,060	\$ 175,872	\$ 327,078	\$ 337,668
Expenditures				
Total Operating Expenditures	\$ 66	\$ 175,872	\$ 327,078	\$ 337,668
Surplus/Deficit	\$ 20,994	\$ -	\$ -	\$ -
Ending Balance	\$ 295,065	\$ 295,065	\$ 295,065	\$ 295,065

OTHER BUDGETED FUNDS

HIGHWAY USER BONDS FUND - 00307

This fund accounts for the payment of bonds from Highway Allocation Funds.

Highway User Bonds Fund 00307	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 23,869	\$ 46,483	\$ 46,483	\$ 45,733
Revenues				
Total Revenues	\$ 6,624,129	\$ 5,067,800	\$ 4,934,200	\$ 4,917,525
Expenditures				
Total Operating Expenditures	\$ 6,601,515	\$ 5,067,800	\$ 4,934,950	\$ 4,918,275
Surplus/Deficit	\$ 22,614	\$ -	\$ (750)	\$ (750)
Ending Balance	\$ 46,483	\$ 46,483	\$ 45,733	\$ 44,983

TURN BACK TAX FUND - 00308

This fund accounts for the revenues and costs for the Turn Back Tax, which is sales tax generated in a project area returned from the State to pay for bonds. Once funding is adequate to pay debt service, 10% annually can be utilized for low income housing projects in certain census tract areas.

Turn Back Bonds Fund 00308	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 780,287	\$ 581,469	\$ 581,469	\$ 413,598
Revenues				
Total Revenues	\$ 1,590,213	\$ 1,780,700	\$ 2,028,830	\$ 2,069,000
Expenditures				
Total Operating Expenditures	\$ 1,789,031	\$ 1,780,700	\$ 2,196,701	\$ 2,348,501
Surplus/Deficit	\$ (198,818)	\$ -	\$ (167,871)	\$ (279,501)
Ending Balance	\$ 581,469	\$ 581,469	\$ 413,598	\$ 134,097

SPECIAL ASSESSMENT DEBT FUND - 00320

This fund accounts for the revenues and costs for special assessment improvement districts. These are special improvement districts paid for by petitioners in the district.

Special Assessment Fund 00320	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,492,197	\$ 1,737,209	\$ 1,737,209	\$ 1,734,006
Revenues				
Total Revenues	\$ 1,677,701	\$ 279,500	\$ 1,885,673	\$ 1,881,625
Expenditures				
Total Operating Expenditures	\$ 1,432,689	\$ 279,500	\$ 1,888,876	\$ 1,884,988
Surplus/Deficit	\$ 245,012	\$ -	\$ (3,203)	\$ (3,363)
Ending Balance	\$ 1,737,209	\$ 1,737,209	\$ 1,734,006	\$ 1,730,643

SMALL TIF PROJECTS - 00343

This fund accounts for the revenues and costs for small tax increment financing districts that are financed internally for the City of Lincoln.

Small TIF Fund 00343	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 474,690	\$ 604,605	\$ 604,605	\$ 797,473
Revenues				
Taxes	\$ 533,736	\$ -	\$ 192,868	\$ 195,638
Transfers	\$ 278,262	\$ -	\$ 178,314	\$ 176,806
Interest	\$ 4,348	\$ -	\$ -	\$ -
Total Revenues	\$ 816,346	\$ 184,560	\$ 371,182	\$ 372,444
Expenditures				
Total Operating Expenditures	\$ 686,431	\$ 184,560	\$ 178,314	\$ 176,806
Surplus/Deficit	\$ 129,915	\$ -	\$ 192,868	\$ 195,638
Ending Balance	\$ 604,605	\$ 604,605	\$ 797,473	\$ 993,111

FINANCIAL PLAN

OTHER BUDGETED FUNDS

NORTH WEST CORRIDOR PROJECTS - 00345

GOLF FUND - 00510 & 00515

This fund accounts for the revenues and costs for the redevelopment plan of the northwest corridor project and includes two small tax increment finance projects, Verizon and Perot.

NW Corridor Fund 00345	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 453,350	\$ 458,133	\$ 458,133	\$ 1,009,303
Revenues				
Total Revenues	\$ 1,316,359	\$ 648,985	\$ 1,201,514	\$ 955,375
Expenditures				
Total Operating Expenditures	\$ 1,311,576	\$ 648,985	\$ 650,344	\$ 367,375
Surplus/Deficit	\$ 4,783	\$ -	\$ 551,170	\$ 588,000
Ending Balance	\$ 458,133	\$ 458,133	\$ 1,009,303	\$ 1,597,303

These funds account for the revenue derived from user fees for the golf courses. Fund 510 is the operating account and Fund 515 is the capital account.

Golf Funds 00510 & 00515	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (39,576)	\$ 157,466	\$ 157,466	\$ 421,484
Revenues				
Total Revenues	\$ 7,066,943	\$ 3,831,755	\$ 4,104,895	\$ 4,129,065
Expenditures				
Total Operating Expenditures	\$ 6,869,901	\$ 3,831,755	\$ 3,840,877	\$ 4,000,031
Surplus/Deficit	\$ 197,042	\$ -	\$ 264,018	\$ 129,034
Ending Balance	\$ 157,466	\$ 157,466	\$ 421,484	\$ 550,518

LARGE TIF PROJECTS - 00346

This fund accounts for the revenues and costs for large tax increment financing districts that are financed internally for the City of Lincoln.

Developer Purchased TIF 00346	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,640,374	\$ 4,945,504	\$ 4,945,504	\$ 4,945,504
Revenues				
Total Revenues	\$ 12,279,685	\$ 74,435	\$ 75,756	\$ 77,100
Expenditures				
Total Operating Expenditures	\$ 10,974,555	\$ 74,435	\$ 75,756	\$ 77,100
Surplus/Deficit	\$ 1,305,130	\$ -	\$ -	\$ -
Ending Balance	\$ 4,945,504	\$ 4,945,504	\$ 4,945,504	\$ 4,945,504

PINNACLE BANK FUND - 00536

This fund shows the budget for the Pinnacle Bank Arena, which is set annually by the City Council. Actual expenditures are handled through the management company SMG and are not in the City financial system.

Pinnacle Bank Arena Fund 00536	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485
Revenues				
Total Revenues	\$ -	\$ -	\$ 5,484,582	\$ 5,484,582
Expenditures				
Total Operating Expenditures	\$ -	\$ -	\$ 5,484,582	\$ 5,484,582
Surplus/Deficit	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485

OTHER BUDGETED FUNDS

EMERGENCY MEDICAL SERVICES FUND - 00550 COMMUNITY HEALTH ENDOWMENT FUND - 00585

This fund accounts for revenues and expenses of the City emergency ambulance services.

Emergency Medical Services Fund 00550	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 387,917	\$ 1,381,162	\$ 1,381,162	\$ 1,705,236
Revenues				
Total Revenues	\$ 7,222,540	\$ 6,612,704	\$ 7,948,631	\$ 8,346,077
Expenditures				
Total Operating Expenditures	\$ 6,229,295	\$ 6,612,704	\$ 7,624,557	\$ 7,705,512
Surplus/Deficit	\$ 993,245	\$ -	\$ 324,074	\$ 640,565
Ending Balance	\$ 1,381,162	\$ 1,381,162	\$ 1,705,236	\$ 2,345,801

This fund accounts for the revenues and costs for disbursements from the Community Health Endowment to various grant agencies.

Community Health Endowment Fund 00585	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 63,921,324	\$ 65,468,630	\$ 65,468,630	\$ 66,065,525
Revenues				
Total Revenues	\$ 4,179,010	\$ 2,735,295	\$ 3,100,000	\$ 3,100,000
Expenditures				
Total Operating Expenditures	\$ 2,631,704	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523
Surplus/Deficit	\$ 1,547,306	\$ -	\$ 596,895	\$ 328,477
Ending Balance	\$ 65,468,630	\$ 65,468,630	\$ 66,065,525	\$ 66,394,002

BROADBAND FUND - 00570

This fund accounts for the revenues and costs for the deployment of conduit throughout the community for broadband development.

Broadband Fund 00570	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (524,777)	\$ (847,015)	\$ (847,015)	\$ (1,197,569)
Revenues				
Total Revenues	\$ 498,703	\$ 1,294,185	\$ 1,075,915	\$ 1,093,833
Expenditures				
Total Operating Expenditures	\$ 820,941	\$ 1,294,185	\$ 1,426,469	\$ 1,483,151
Surplus/Deficit	\$ (322,238)	\$ -	\$ (350,554)	\$ (389,318)
Ending Balance	\$ (847,015)	\$ (847,015)	\$ (1,197,569)	\$ (1,586,887)

INFORMATION SERVICES - 00600

This fund accounts for the revenues and costs for delivering information technology support to City and County staff.

Information Services Fund 00600	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,842,921	\$ 1,900,019	\$ 1,900,019	\$ 1,511,610
Revenues				
Total Revenues	\$ 8,900,486	\$ 7,879,519	\$ 8,725,716	\$ 8,298,091
Expenditures				
Total Operating Expenditures	\$ 8,843,388	\$ 7,879,519	\$ 9,114,125	\$ 8,401,540
Surplus/Deficit	\$ 57,098	\$ -	\$ (388,409)	\$ (103,449)
Ending Balance	\$ 1,900,019	\$ 1,900,019	\$ 1,511,610	\$ 1,408,161

OTHER BUDGETED FUNDS

SELF INSURANCE DENTAL FUND - 00621

This fund accounts for the costs of providing dental insurance benefits to the employees of the City of Lincoln. Revenues are composed of the City and employee share of insurance contributions.

Self Insurance Dental Fund 00621	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 461,344	\$ 595,665	\$ 595,665	\$ 746,587
Revenues				
Total Revenues	\$ 1,691,277	\$ -	\$ 1,900,318	\$ 2,014,337
Expenditures				
Total Operating Expenditures	\$ 1,556,956	\$ -	\$ 1,749,396	\$ 1,854,360
Surplus/Deficit	\$ 134,321	\$ -	\$ 150,922	\$ 159,977
Ending Balance	\$ 595,665	\$ 595,665	\$ 746,587	\$ 906,564

WORKERS COMPENSATION FUND - 00630

This fund accounts for revenues and expenditures associated with workers compensation claims for the City of Lincoln.

Workers Compensation Fund 00630	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 7,651,681	\$ 8,539,567	\$ 8,539,567	\$ 11,855,767
Revenues				
Total Revenues	\$ 4,260,550	\$ 1,280,551	\$ 4,530,000	\$ 4,722,000
Expenditures				
Total Operating Expenditures	\$ 3,372,664	\$ 1,280,551	\$ 1,213,800	\$ 1,262,291
Surplus/Deficit	\$ 887,886	\$ -	\$ 3,316,200	\$ 3,459,709
Ending Balance	\$ 8,539,567	\$ 8,539,567	\$ 11,855,767	\$ 15,315,476

COBRA & RETIREE FUND - 00622

These funds account for the revenue and expenses derived from COBRA and retiree for employees separated from employment with the City for continuing health insurance benefits.

COBRA & Retirees Fund 00622	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 139,913	\$ 139,864	\$ 139,864	\$ 73,082
Revenues				
Total Revenues	\$ 642,716	\$ -	\$ 641,866	\$ 641,866
Expenditures				
Total Operating Expenditures	\$ 642,765	\$ -	\$ 708,648	\$ 744,081
Surplus/Deficit	\$ (49)	\$ -	\$ (66,782)	\$ (102,215)
Ending Balance	\$ 139,864	\$ 139,864	\$ 73,082	\$ (29,133)

FLEET SERVICES FUND - 00650

This fund accounts for the revenues and costs for the operation of a centralized maintenance facility for equipment used by other City departments, such as trucks, heavy equipment and equipment.

Fleet Fund 00650	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 472,240	\$ 576,600	\$ 576,600	\$ 591,677
Revenues				
Total Revenues	\$ 5,753,092	\$ 5,633,146	\$ 5,684,723	\$ 5,767,162
Expenditures				
Total Operating Expenditures	\$ 5,648,732	\$ 5,633,146	\$ 5,669,646	\$ 5,750,572
Surplus/Deficit	\$ 104,360	\$ -	\$ 15,077	\$ 16,590
Ending Balance	\$ 576,600	\$ 576,600	\$ 591,677	\$ 608,267

OTHER BUDGETED FUNDS

RADIO MAINTENANCE FUND - 00655

This fund accounts for the revenues and costs associated with the maintenance of radios for emergency and non-emergency communication.

Radio Maintenance Fund 00655	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 361,305	\$ 574,103	\$ (440,192)	\$ (190,780)
Revenues				
Total Revenues	\$ 1,180,232	\$ -	\$ 1,217,989	\$ 1,220,568
Expenditures				
Total Operating Expenditures	\$ 967,434	\$ 1,014,295	\$ 968,577	\$ 996,726
Surplus/Deficit	\$ 212,798	\$ (1,014,295)	\$ 249,412	\$ 223,842
Ending Balance	\$ 574,103	\$ (440,192)	\$ (190,780)	\$ 33,062

MUNICIPAL SERVICE CENTER FUND - 00665

This fund accounts for revenues and costs of operating and maintaining the Municipal Service Center which is the home for a number of City operations.

Municipal Service Center Fund 00665	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 972,621	\$ 742,262	\$ 742,262	\$ 1,342,369
Revenues				
Total Revenues	\$ 2,996,619	\$ 2,246,516	\$ 3,069,418	\$ 3,124,897
Expenditures				
Total Operating Expenditures	\$ 3,226,978	\$ 2,246,516	\$ 2,469,311	\$ 2,534,708
Surplus/Deficit	\$ (230,359)	\$ -	\$ 600,107	\$ 590,189
Ending Balance	\$ 742,262	\$ 742,262	\$ 1,342,369	\$ 1,932,558

POLICE GARAGE FUND - 00660

This fund accounts for the revenues and costs for the operation and maintenance of the Police fleet and cars and light trucks from various departments.

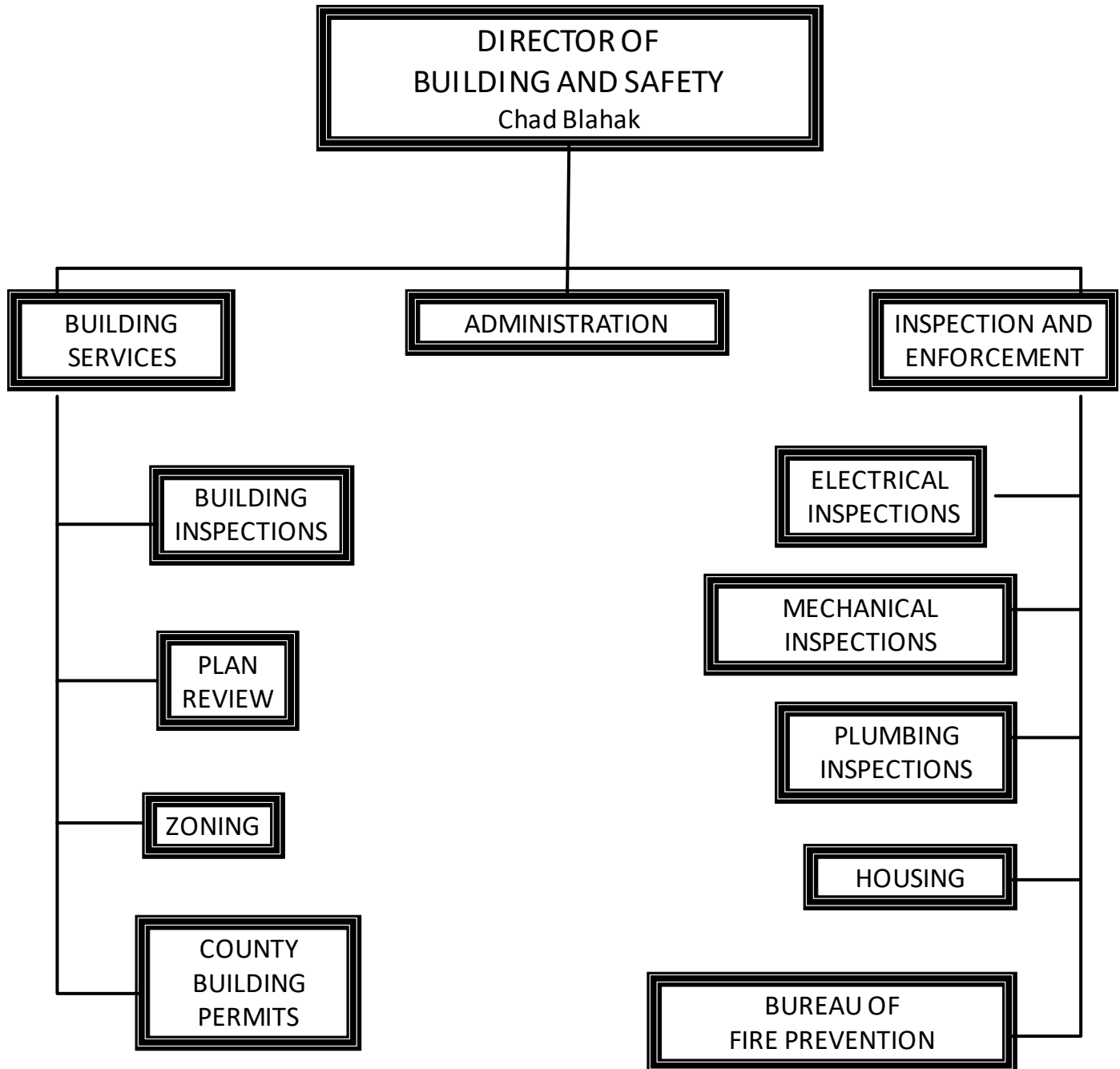
Police Garage Fund 00660	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,915,863	\$ 2,675,359	\$ 2,675,359	\$ 2,329,138
Revenues				
Total Revenues	\$ 5,378,129	\$ 4,920,157	\$ 5,393,831	\$ 5,184,621
Expenditures				
Total Operating Expenditures	\$ 4,618,633	\$ 4,920,157	\$ 5,740,052	\$ 5,516,369
Surplus/Deficit	\$ 759,496	\$ -	\$ (346,221)	\$ (331,748)
Ending Balance	\$ 2,675,359	\$ 2,675,359	\$ 2,329,138	\$ 1,997,390

LILLIAN POLLEY TRUST FUND - 00730

These funds account for the revenue and expenses set aside specifically for the benefit of the Polley Music Library.

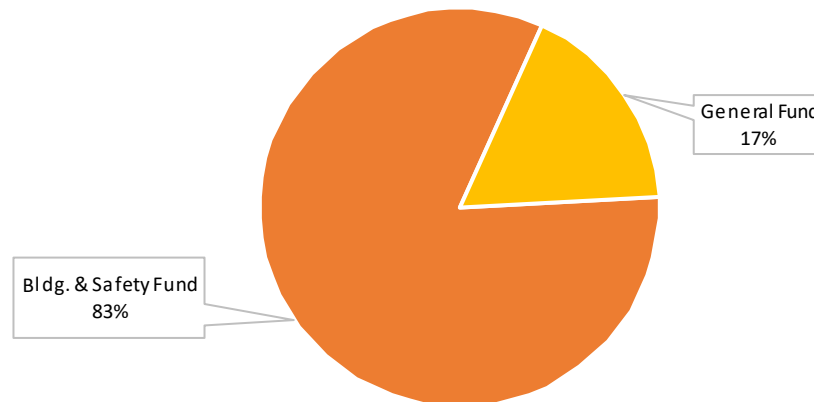
Lillian Polley Trust Fund 00730	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 129,734	\$ 121,087	\$ 12,249	\$ 9,860
Revenues				
Total Revenues	\$ 99,361	\$ -	\$ 107,785	\$ 107,785
Expenditures				
Total Operating Expenditures	\$ 108,008	\$ 108,838	\$ 110,174	\$ 113,180
Surplus/Deficit	\$ (8,647)	\$ (108,838)	\$ (2,389)	\$ (5,395)
Ending Balance	\$ 121,087	\$ 12,249	\$ 9,860	\$ 4,465

BUILDING & SAFETY DEPARTMENT



BUILDING & SAFETY DEPARTMENT

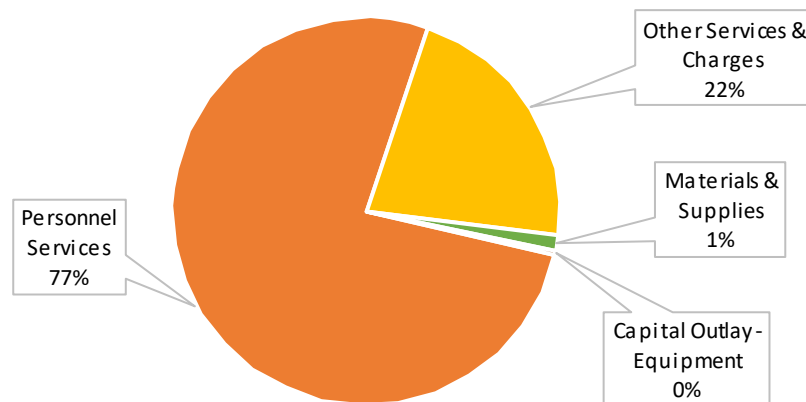
Total Funding Sources 2018-19 - All Funds



Bldg. & Safety Fund
General Fund
Total

Total Funding Sources 2018-19 - All Funds	
\$	6,171,433
\$	1,300,710
\$	7,472,143

Total Expenditures Budget 2018-19 - All Funds



Personnel Services
Other Services & Charges
Materials & Supplies
Capital Outlay - Equipment
Total

Total Expenditures Budget 2018-19 - All Funds	
\$	5,724,251
\$	1,623,619
\$	93,823
\$	30,450
\$	7,472,143

BUILDING & SAFETY DEPARTMENT

Description

Building and Safety's mission is to assure that the health, fire, and housing safety needs of the public are maintained through adherence to those requirements established by law in the construction or use of every building in the community. This includes buildings in which people live, eat, sleep, play, work, worship, study, recuperate or are entertained. By accomplishing this mission the quality of life in the community is enhanced.

Significant Changes

No significant changes are proposed within the Building & Safety Department for the 2018-2020 Biennium Budget.

Building & Safety Outcome, Goals and Performance Measures

Below are key performance measures listed for the Building & Safety Department as they relate to the overall performance initiative Taking Charge.

Building & Safety Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Economic Opportunity				
Goal	Facilitate private sector investment				
Measure	Maintain same day inspections for service requests	99%	95%	95%	95%
Outcome	Livable Neighborhoods				
Goal	Provide safe, clean, attractive neighborhoods				
Measure	Respond to complaints within two (2) working days	83%	95%	95%	95%
Outcome	Livable Neighborhoods				
Goal	Provide safe, clean, attractive neighborhoods				
Measure	Written response within 24 hrs of performed inspection	99%	95%	95%	95%
Outcome	Economic Opportunity				
Goal	Facilitate private sector investment				
Measure	Complete 1st round commercial plan review within 10 working days	78%	96%	96%	96%

Building & Safety Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 6,258,796	\$ -	\$ 6,224,443	\$ 6,240,006
Transfers	\$ 1,148,838	\$ -	\$ 1,300,710	\$ 1,343,221
Charges for Services	\$ 137,186	\$ -	\$ 137,531	\$ 137,874
Interest	\$ 58,069	\$ -	\$ 58,215	\$ 58,360
Miscellaneous	\$ 217	\$ -	\$ -	\$ -
Taxes	\$ 1	\$ -	\$ -	\$ -
Total Revenue	\$ 7,603,107	\$ -	\$ 7,720,899	\$ 7,779,461
Personnel Services	\$ 5,171,354	\$ 5,617,010	\$ 5,724,251	\$ 5,998,715
Other Services & Charges	\$ 1,061,407	\$ 1,162,059	\$ 1,623,619	\$ 1,564,800
Materials & Supplies	\$ 43,044	\$ 78,194	\$ 93,823	\$ 93,539
Capital Outlay - Equipment	\$ 80,098	\$ 276,000	\$ 30,450	\$ 45,300
Transfers	\$ 10,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,365,903	\$ 7,133,263	\$ 7,472,143	\$ 7,702,354

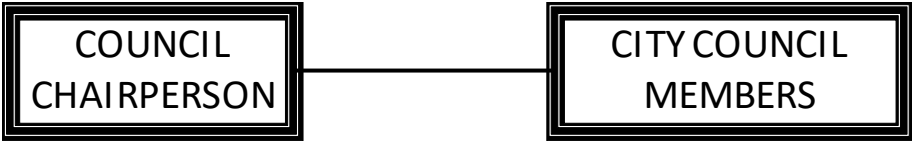
BUILDING & SAFETY DEPARTMENT

BUILDING & SAFETY PERSONNEL SUMMARY

	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
BUILDING & SAFETY FUND						
Administration	11.78	1,001,690	11.00	1,002,846	11.00	1,043,670
Building Services	13.65	1,497,466	14.65	1,574,879	14.65	1,650,216
Inspections	27.72	3,117,854	27.82	3,146,526	27.82	3,304,829
TOTAL BLDG. & SAFETY FUND	53.15	5,617,010	53.47	5,724,251	53.47	5,998,715

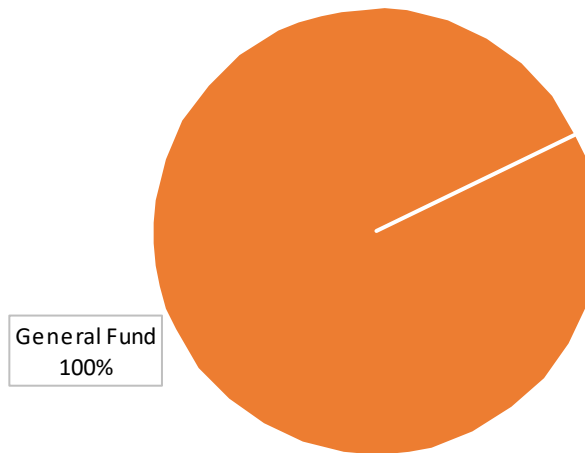
POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
					<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
BUILDING & SAFETY FUND							
OFFICE SPECIALIST	N1034	1.00	45,714	1.00	48,958	1.00	48,958
ACCOUNTANT	A1125			1.00	64,698	1.00	66,802
SYSTEMS SPECIALIST III	C1516	1.00	72,337	1.00	75,751	1.00	75,751
ADMINISTRATIVE AIDE I	A1631	1.00	53,248				
ADMINISTRATIVE OFFICER	A1633	1.00	77,294	1.00	80,954	1.00	81,299
FIRE PREV INSPECTOR	F3015	7.00	633,810	7.00	684,328	7.00	684,328
CHIEF FIRE PREVENTION INS	M3016	1.00	111,439	1.00	113,708	1.00	113,708
PLANS EXAMINER I	C3201			2.00	114,015	2.00	117,154
PLANS EXAMINER II	A3202	4.00	277,445	2.00	153,272	2.00	153,272
BUILDING INSPECTOR	N3205	5.00	340,782	5.00	344,265	5.00	347,340
CHIEF BUILDING INSPECTOR	A3206	1.00	81,583	1.00	79,213	1.00	82,255
CHIEF PLANS EXAMINER	A3209			1.00	83,297	1.00	84,255
PLANS REVIEW ENGINEER	A3211	1.00	79,874	1.00	83,750	1.00	83,750
HOUSING INSPECTOR II	N3212	1.00	63,759	2.00	131,192	2.00	132,720
HOUSING INSPECTOR I	N3213	3.00	173,001	2.00	121,100	2.00	121,100
CHIEF HOUSING INSPECTOR	A3214	0.80	65,730	1.00	68,174	1.00	70,395
ELECTRICAL INSPECTOR	N3215	4.00	259,091	4.00	260,855	4.00	267,068
CHIEF ELECTRICAL INSPECTO	A3216	1.00	81,050	1.00	85,308	1.00	85,308
HVAC INSPECTOR	N3217	4.00	241,508	4.00	247,899	4.00	255,338
CHIEF HVAC INSPECTOR	A3218	1.00	79,470	1.00	75,103	1.00	77,496
PERMIT ASSISTANT	N3220	6.00	292,375	6.00	309,782	6.00	311,846
PLUMBING INSPECTOR	N3225	4.00	253,679	4.00	260,612	4.00	266,429
CHIEF PLUMBING INSPECTOR	A3226	1.00	81,471	1.00	85,418	1.00	85,418
ZONING COORDINATOR	A3230	1.00	78,921	1.00	70,747	1.00	73,043
BUILDING & SAFETY MANAGER	W3239	1.00	89,788	1.00	96,661	1.00	99,190
DIRECTOR OF BLDG & SAFETY	D3241	1.00	107,031	1.00	108,636	1.00	108,636
PROFESSIONAL/TECH WORKER	U4904	1.35	68,021	0.47	28,561	0.47	28,561
CLOTHING ALLOWANCE			4,895		5,271		5,271
OUT OF GRADE PAY			11,905		8,317		8,811
STANDBY PAY			20,396		21,963		21,963
OVERTIME			55,646		56,892		58,306
PERSONNEL ADJUSTMENT			343,105		109,901		217,398
FRINGE BENEFITS			1,391,805		1,561,254		1,675,344
WORKERS COMPENSATION			80,837		84,396		90,203
TOTAL BLDG. & SAFETY FUND		53.15	5,617,010	53.47	5,724,251	53.47	5,998,715



CITY COUNCIL DEPARTMENT

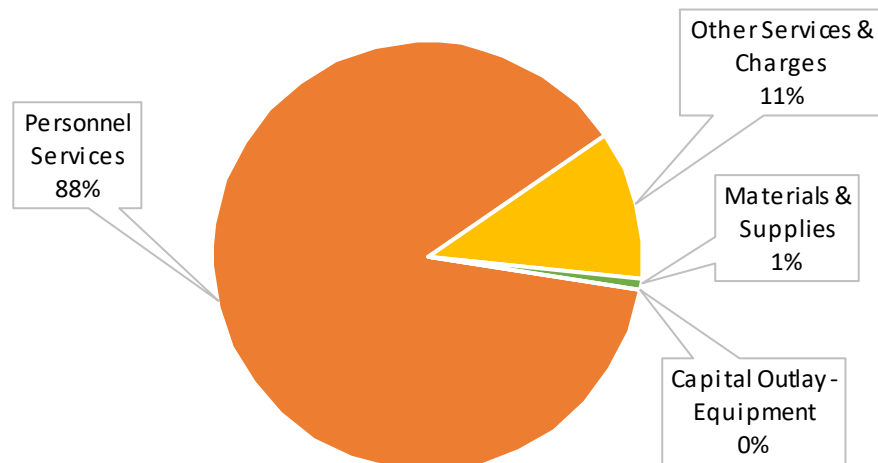
Total Funding Sources 2018-19 - All Funds



General Fund
Total

Total Funding Sources 2018-19 - All Funds	
\$	309,128
\$	309,128

Total Expenditures Budget 2018-19 - All Funds



Personnel Services
Other Services & Charges
Materials & Supplies
Capital Outlay - Equipment
Total

Total Expenditures Budget 2018-19 - All Funds	
\$	272,266
\$	34,262
\$	2,400
\$	200
\$	309,128

CITY COUNCIL DEPARTMENT

Description

Establish policy direction and provide service priorities for the City of Lincoln and all staff members. Expand opportunities for effective citizen communications and community engagement through neighborhood involvement. Exert an active role of promoting Lincoln through partnerships with local, national, and international counterparts.

Significant Changes

No significant changes are proposed within the City Council Department for the 2018-2020 Biennium Budget.



General Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
No Revenue	\$ -	\$ -	\$ -	
Total Revenue	\$ -	\$ -	\$ -	
Personnel Services	\$ 229,707	\$ 216,587	\$ 272,266	\$ 277,972
Other Services & Charges	\$ 32,345	\$ 34,095	\$ 34,262	\$ 34,266
Materials & Supplies	\$ 2,028	\$ 2,490	\$ 2,400	\$ 2,400
Capital Outlay - Equipment	\$ -	\$ 200	\$ 200	\$ 200
Total Expenditures	\$ 264,080	\$ 253,372	\$ 309,128	\$ 314,838

CITY COUNCIL DEPARTMENT

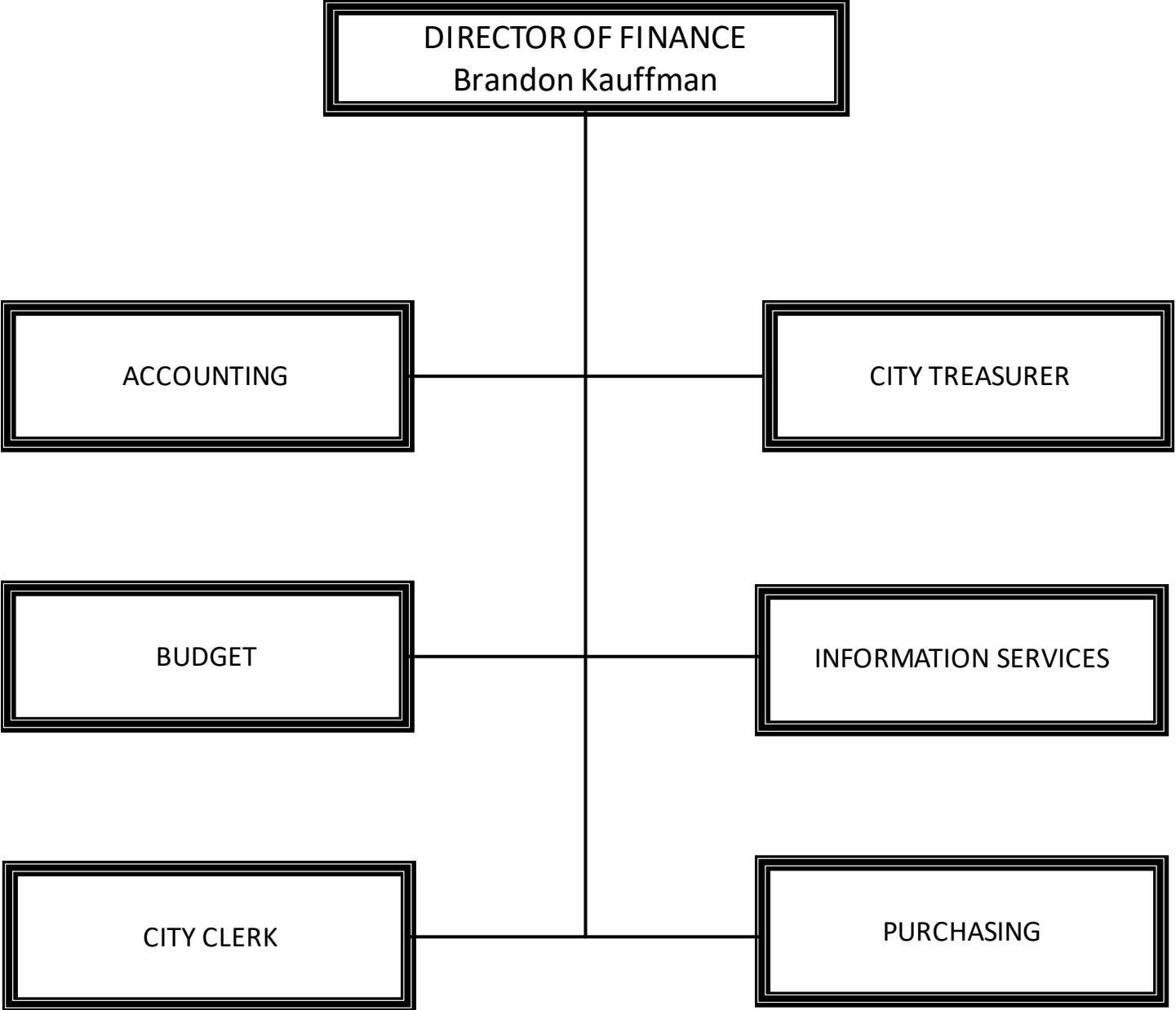
CITY COUNCIL PERSONNEL SUMMARY

	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
			<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
GENERAL FUND						
CITY COUNCIL	8.00	216,587	9.00	272,266	9.00	277,972
TOTAL GENERAL FUND	8.00	216,587	9.00	272,266	9.00	277,972

POSITION DETAIL

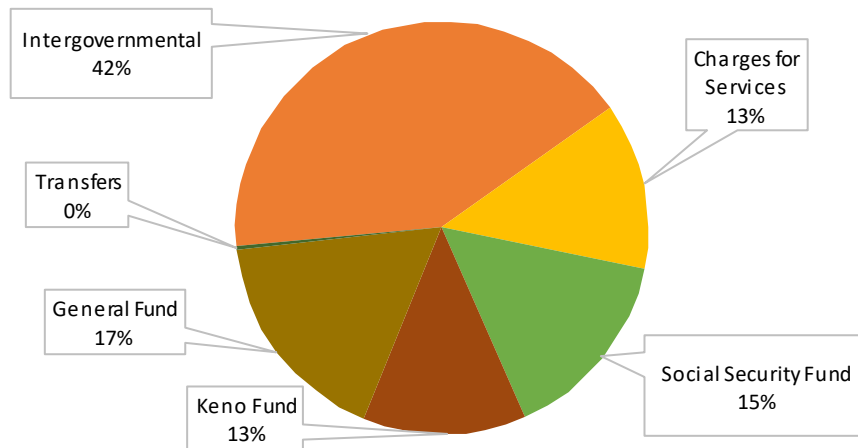
	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
GENERAL FUND							
EX SENIOR OFFICE ASST	X0032	1.00	45,714	1.00	40,546	1.00	41,559
RESEARCH ANALYST	A1125			1.00	60,762	1.00	62,737
COUNCIL MEMBER	L1701	7.00	168,000	7.00	168,000	7.00	168,000
PERSONNEL ADJUSTMENT			2,408		2,533		5,280
WORKERS COMPENSATION			465		425		396
TOTAL GENERAL FUND		8.00	216,587	9.00	272,266	9.00	277,972

FINANCE DEPARTMENT



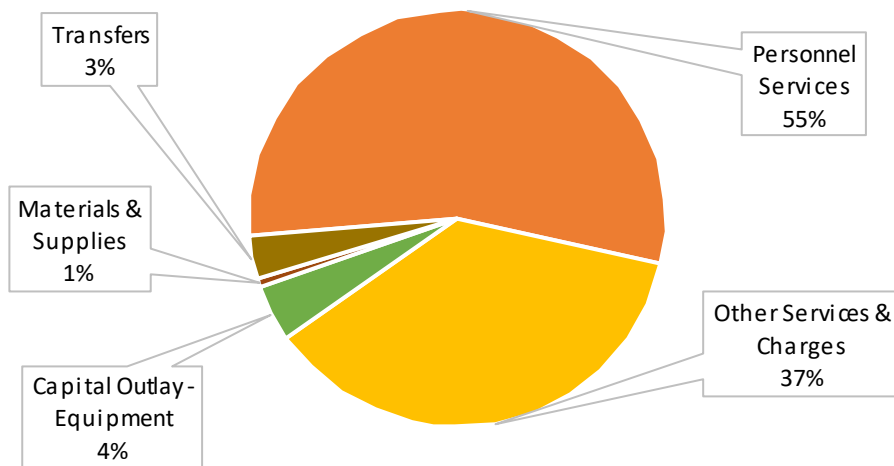
FINANCE DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
Intergovernmental	\$	7,562,854
General Fund	\$	3,154,640
Social Security Fund	\$	2,784,728
Keno Fund	\$	2,339,750
Charges for Services	\$	2,399,241
Transfers	\$	43,546
Total	\$	18,284,759

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	10,013,427
Other Services & Charges	\$	6,752,247
Capital Outlay - Equipment	\$	802,730
Transfers	\$	591,967
Materials & Supplies	\$	124,388
Total	\$	18,284,759

FINANCE DEPARTMENT

Description

The Finance Department proposed budget is setup to provide services to City and County residents and internal departments that is consistent, reliable, and timely. The Finance Department consists of seven divisions: Accounting, Administration, Budget, Clerk, Information Services, Purchasing, and Treasury. Each of these functions are crucial to the ongoing business of the City and County operations.

Significant Changes

Purchasing

During 2017 the City and County changed copier providers which required a budgetary change in the Copy Services Fund. In previous years .5 of an FTE was dedicated to the Copy Service Fund, which handled the central billing. With the change of the Copy Services Fund, the .5 FTE, which was split between 3 positions will shift back to the General Fund since the new contractor handles central billing. This will shift .4 of an Office Specialist, .05 of the Purchasing Agent and .05 of a Systems Specialist II to the General Fund.

In addition, two positions are added compared to the 2017-2018 budget. Both of these positions were added in the midbiennium as an agreement between the City and County. A Contract Administrator was added to assist in the review and development of contracts for the City, County, Public Building Commission (PBC) and West Haymarket Joint Public Agency (JPA). In addition, a Buyer position was added to assist with the establishment of a purchasing card program for the City, County and PBC. This will be self-supported by revenues generated from the rebates of a P-card program.

Discussions have occurred with the County, PBC and JPA on splits for Purchasing. The current splits in place are 69% City, 29% County and 2% Public Building Commission. New splits have been negotiated based upon the budgets of each entity resulting in a 61% City, 32% County, 5% Public Building Commission, and 2% West Haymarket JPA.

Workforce Innovation and Opportunity Act

The grant reporting function for WIOA will be accomplished by 0.5 FTE Professional/Technical Worker in the Budget Division. 13.81 FTE's were eliminated when the job training program functions were contracted out.

Centralized Payroll

The City of Lincoln is in the process of implementing a new payroll system. This provides the opportunity to increase efficiency by centralizing payroll activities. The second year of this budget reflects a centralized payroll division.

Outcome, Goals and Performance Measures

Below are key performance measures listed for the Finance Department as they relate to the overall performance initiative Taking Charge.

Finance Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Accountable Government				
Goal	Efficient & effective application of public resources				
Measure	Maintain a AAA General Obligation Bond Rating	AAA	AAA	AAA	AAA
Outcome	Accountable Government				
Goal	Effectively protect the City's interests				
Measure	Accurately Forecast General Fund revenue within 3.5% of projection	99.14%	96.50%	96.50%	96.50%
Outcome	Accountable Government				
Goal	Efficient & effective application of public resources				
Measure	Maintain positive City sales tax growth	4.37%	3.50%	3.50%	3.75%

FINANCE DEPARTMENT

General Fund Budget				
	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 9,822,756	\$ -	\$ 9,182,975	\$ 9,001,975
Fees and Fines	\$ 2,963,801	\$ -	\$ 2,983,703	\$ 3,013,081
Intergovernmental	\$ 384,319	\$ -	\$ 485,080	\$ 489,980
Miscellaneous	\$ 48,852	\$ -	\$ 120,190	\$ 122,615
Transfers	\$ 45,324	\$ -	\$ 43,546	\$ 43,546
Charges for Services	\$ 18,272	\$ -	\$ 18,270	\$ 18,270
Total Revenues	\$ 13,283,324	\$ -	\$ 12,833,764	\$ 12,689,467
Personnel Services	\$ 2,415,239	\$ 2,355,526	\$ 2,715,039	\$ 3,083,664
Other Services & Charges	\$ 318,517	\$ 289,630	\$ 374,228	\$ 374,308
Materials & Supplies	\$ 29,797	\$ 39,446	\$ 45,373	\$ 45,373
Capital Outlay - Equipment	\$ 25,207	\$ -	\$ 20,000	\$ 1,000
Total Expenditures	\$ 2,788,760	\$ 2,684,602	\$ 3,154,640	\$ 3,504,345
Social Security Fund Budget				
	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 2,921,400	\$ 2,697,439	\$ 2,507,389	\$ 2,789,875
Balances	\$ -	\$ 241,729	\$ -	
Transfers	\$ 7,538	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest	\$ 11,096	\$ 6,400	\$ 11,320	\$ 11,540
Total Revenues	\$ 2,940,034	\$ 2,945,568	\$ 2,518,709	\$ 2,801,415
Personnel Services	\$ 2,577,877	\$ 2,772,017	\$ 2,604,473	\$ 2,879,534
Other Services & Charges	\$ 163,529	\$ 173,551	\$ 180,255	\$ 180,600
Total Expenditures	\$ 2,741,406	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
WIOA Fund Budget				
	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 948,012	\$ -	\$ 891,516	\$ 891,516
Transfers	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 33,565	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 981,577	\$ -	\$ 891,516	\$ 891,516
Other Services & Charges	\$ 401,578	\$ 220,523	\$ 839,049	\$ 841,563
Personnel Services	\$ 653,150	\$ 707,706	\$ -	\$ -
Transfers	\$ -	\$ 34,532	\$ 49,467	\$ 50,630
Materials & Supplies	\$ 3,591	\$ 4,644	\$ -	\$ -
Capital Outlay - Equipment	\$ 4,442	\$ -	\$ 3,000	\$ -
Total Expenditures	\$ 1,062,761	\$ 967,405	\$ 891,516	\$ 892,193
Copy Services Fund Budget				
	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 183,566	\$ -	\$ -	\$ -
Intergovernmental	\$ 159,212	\$ -	\$ -	\$ -
Total Revenues	\$ 342,778	\$ -	\$ -	\$ -
Other Services & Charges	\$ 257,548	\$ 297,358	\$ -	\$ -
Personnel Services	\$ 43,836	\$ 41,095	\$ -	\$ -
Total Expenditures	\$ 301,384	\$ 338,453	\$ -	\$ -

FINANCE DEPARTMENT

Information Services Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 5,282,266	\$ -	\$ 6,344,745	\$ 5,867,640
Charges for Services	\$ 3,595,416	\$ -	\$ 2,380,971	\$ 2,430,451
Interest	\$ 16,836	\$ -	\$ -	\$ -
Miscellaneous	\$ 5,963	\$ -	\$ -	\$ -
Taxes	\$ 5	\$ -	\$ -	\$ -
Total Revenues	\$ 8,900,486	\$ -	\$ 8,725,716	\$ 8,298,091
Personnel Services	\$ 4,344,401	\$ 4,602,426	\$ 4,693,915	\$ 4,874,110
Other Services & Charges	\$ 2,724,867	\$ 2,482,319	\$ 3,561,465	\$ 2,968,685
Capital Outlay - Equipment	\$ 1,610,122	\$ 715,759	\$ 779,730	\$ 479,730
Materials & Supplies	\$ 163,706	\$ 79,015	\$ 79,015	\$ 79,015
Debt Service	\$ 292	\$ -	\$ -	\$ -
Total Expenditures	\$ 8,843,388	\$ 7,879,519	\$ 9,114,125	\$ 8,401,540
Keno Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Miscellaneous	\$ 4,799,215	\$ -	\$ 2,339,750	\$ 2,433,340
Interest	\$ 30,050	\$ -	\$ -	\$ -
Total Revenues	\$ 4,829,265	\$ -	\$ 2,339,750	\$ 2,433,340
Other Services & Charges	\$ 1,799,552	\$ 1,537,000	\$ 1,797,250	\$ 1,869,140
Transfers	\$ 1,776,375	\$ 1,172,089	\$ 542,500	\$ 564,200
Total Expenditures	\$ 1,799,552	\$ 1,537,000	\$ 1,797,250	\$ 1,869,140

FINANCE PERSONNEL SUMMARY

	FTE'S 2017-18	Budget 2017-18	Adopted FTE'S 2018-19	Adopted Budget 2018-19	Adopted FTE'S 2019-20	Adopted Budget 2019-20
GENERAL FUND						
ADMINISTRATION	2.00	201,926	2.00	227,158	2.00	234,804
ACCOUNTING	9.20	692,894	11.00	842,273	16.00	1,139,101
BUDGET	4.00	382,020	4.50	385,084	4.50	394,855
CITY CLERK	4.00	238,540	4.00	260,575	4.00	276,221
CITY TREASURER	6.00	407,455	6.00	410,414	6.00	421,278
PURCHASING	6.50	432,691	9.00	589,535	9.00	617,405
TOTAL GENERAL FUND	31.70	2,355,526	36.50	2,715,039	41.50	3,083,664
SOCIAL SECURITY	1.80	2,772,017	0.00	2,604,473	0.00	2,879,534
WIOA FUND	13.81	707,706	0.00	-	0.00	-
INFORMATION SERVICES	38.00	4,602,426	38.00	4,693,915	38.00	4,874,110
COPY SERVICES	0.50	41,095	0.00	-	0.00	-
TOTAL ALL FUNDS	85.81	10,478,770	74.50	7,408,954	79.50	7,957,774

FINANCE DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
GENERAL FUND							
EXECUTIVE SECRETARY	E0630	1.00	57,818	1.00	62,903	1.00	64,547
SENIOR OFFICE ASSISTANT	N1032	2.00	74,450	2.00	74,063	2.00	76,610
OFFICE SPECIALIST	N1034	2.60	103,993	3.00	127,387	3.00	131,637
ACCOUNT CLERK II	N1121	2.00	78,835	1.00	41,971	4.00	191,366
ACCOUNT CLERK III	N1122	3.00	151,755	4.00	201,775	6.00	309,735
ACCOUNTANT	A1125	2.00	129,721	2.00	137,591	2.00	138,138
CITY CONTROLLER	W1127	1.00	127,246	1.00	132,849	1.00	132,849
ASSISTANT CITY AUDITOR	A1128	2.00	163,054	2.00	170,726	2.00	170,726
FINANCIAL INFO SYST COORD	A1129	1.00	85,521	1.00	89,548	1.00	89,548
PAYROLL ADMINISTRATOR	E1130		-	1.00	87,325	1.00	87,518
CITY CLERK	M1131	1.00	88,731	1.00	97,310	1.00	100,663
ASSISTANT CITY CLERK	A1132	1.00	59,366	1.00	64,208	1.00	66,763
PAYROLL SPECIALIST	E1133	0.20	12,510	1.00	66,320	1.00	66,320
ASSISTANT CITY TREASURER	A1139	1.00	73,111	1.00	76,609	1.00	77,154
CITY TREASURER	M1140	1.00	127,146	1.00	124,045	1.00	124,045
FINANCE DIRECTOR	D1150	1.00	115,001	1.00	139,381	1.00	139,381
BUDGET & ADM. ANALYST	M1166	2.00	180,330	2.00	155,672	2.00	155,894
GRANTS ADMINISTRATOR	M1168	1.00	89,173	1.00	86,998	1.00	86,998
BUDGET OFFICER	W1169	1.00	97,949	1.00	104,386	1.00	107,122
PURCHASING AGENT	M1310	0.95	90,015	1.00	103,005	1.00	104,865
ASSISTANT PURCHASING AGENT	A1311	2.00	133,140	3.00	203,611	3.00	210,032
BUYER	A1314	1.00	66,469	2.00	122,014	2.00	123,640
SYSTEMS SPECIALIST II	C1514	0.95	62,844	1.00	69,495	1.00	69,495
ADMINISTRATIVE AIDE I	A1631	1.00	58,805	1.00	61,507	1.00	61,507
PROFESSIONAL/TECH WORKER	U4904	0.00		0.50	29,351	0.50	29,351
OVERTIME			2,944		11,814		11,814
PERSONNEL ADJUSTMENT			106,479		54,055		136,826
WORKERS COMPENSATION			19,120		19,120		19,120
TOTAL GENERAL FUND		31.70	2,355,526	36.50	2,715,039	41.50	3,083,663
SOCIAL SECURITY							
PAYROLL ADMINISTRATOR	E1130	1.00	81,168	0.00	-	0.00	-
PAYROLL SPECIALIST	E1133	0.80	50,041	0.00	-	0.00	-
PERSONNEL ADJUSTMENT			10,939		-		-
FRINGE BENEFITS			2,629,869		-		-
TOTAL SOCIAL SECURITY		1.80	2,772,017	0.00	-	0.00	-
WIOA FUND							
OFFICE ASSISTANT	N1030	1.12	34,287	0.00	-	0.00	-
OFFICE SPECIALIST	N1034	1.00	42,011	0.00	-	0.00	-
ADMINISTRATIVE AIDE I	A1631	1.00	58,832	0.00	-	0.00	-
COMM. RESOURCE SPEC.	C2408	3.61	176,047	0.00	-	0.00	-
PROGRAM MANAGER	A2413	1.00	78,394	0.00	-	0.00	-
PROFESSIONAL/TECH WORKER	U4904	0.88	24,480	0.00	-	0.00	-
WIOA TRAINEE	U4970	5.20	100,048	0.00	-	0.00	-
PERSONNEL ADJUSTMENT			32,680				
FRINGE BENEFITS			158,681				
WORKERS COMPENSATION/EAP			2,246				
TOTAL WIOA FUND		13.81	707,706	0.00	-	0.00	-

FINANCE DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
INFORMATION SERVICES							
SENIOR OFFICE ASSISTANT	N1032	1.00	41,916	0.00	-	0.00	-
INFO. SERVICES MANAGER	W1450	1.00	131,529	1.00	137,513	1.00	138,657
SYSTEMS COORDINATOR	M1451	1.00	123,617	1.00	121,146	1.00	121,146
OPERATIONS SUPERVISOR	A1460	1.00	70,867	1.00	76,953	1.00	76,953
COMPUTER OPERATOR I	N1463	2.00	92,985	3.00	141,237	3.00	144,833
COMPUTER OPERATOR II	N1464	1.00	57,526	1.00	60,334	1.00	60,334
TECH SUPPORT/OPERAT COORD	M1471	1.00	127,143	1.00	124,042	1.00	124,042
TECHNICAL SUPPORT SPEC II	M1472	3.00	288,668	3.00	293,546	3.00	293,546
SYS ANALYST/PROG II	A1479	6.00	490,721	5.00	422,081	5.00	423,949
SYSTEMS PROJECT SUPERVISO	M1480	2.00	203,499	2.00	211,840	2.00	212,232
SYS SOFTWARE INTEGRATOR	A1481	2.00	186,695	3.00	291,208	3.00	293,363
NETWORK SPECIALIST I	A1484	1.00	51,556	1.00	65,576	1.00	67,706
NETWORK SPECIALIST II	A1485	2.00	152,796	2.00	160,158	2.00	160,622
NETWORK SUPERVISOR	M1486	1.00	110,951	1.00	108,245	1.00	108,245
TECHNOLOGY SUPT SPEC I	C1495	3.00	169,891	3.00	184,371	3.00	189,388
TECHNOLOGY SUPT SPEC II	C1496	8.00	593,318	8.00	623,918	8.00	626,341
GIS PROGRAM MANAGER	M1522	1.00	109,978	1.00	107,296	1.00	107,296
ADMINISTRATIVE AIDE I	A1631	1.00	58,805	1.00	61,507	1.00	61,507
OVERTIME			23,235		53,829		53,829
OTHER PAY			63,884		36,247		36,247
PERSONNEL ADJUSTMENT			247,564		83,358		154,897
WORKERS COMPENSATION			8,909		9,024		8,660
FRINGE BENEFITS			1,196,373		1,320,486		1,410,316
TOTAL INFORMATION SERVICES		38.00	4,602,426	38.00	4,693,915	38.00	4,874,110
COPY SERVICES							
SENIOR OFFICE ASSISTANT	N1032	0.00	-	0.00	-	0.00	-
OFFICE SPECIALIST	N1034	0.40	17,300	0.00	-	0.00	-
PURCHASING AGENT	M1310	0.05	4,738	0.00	-	0.00	-
SYSTEMS SPECIALIST II	C1514	0.05	3,308	0.00	-	0.00	-
PERSONNEL ADJUSTMENT			2,490		-		-
FRINGE BENEFITS			13,259		-		-
TOTAL COPY SERVICES		0.50	41,095	0.00	-	0.00	-
TOTAL ALL FUNDS		85.81	10,478,770	74.50	7,408,953	79.50	7,957,773

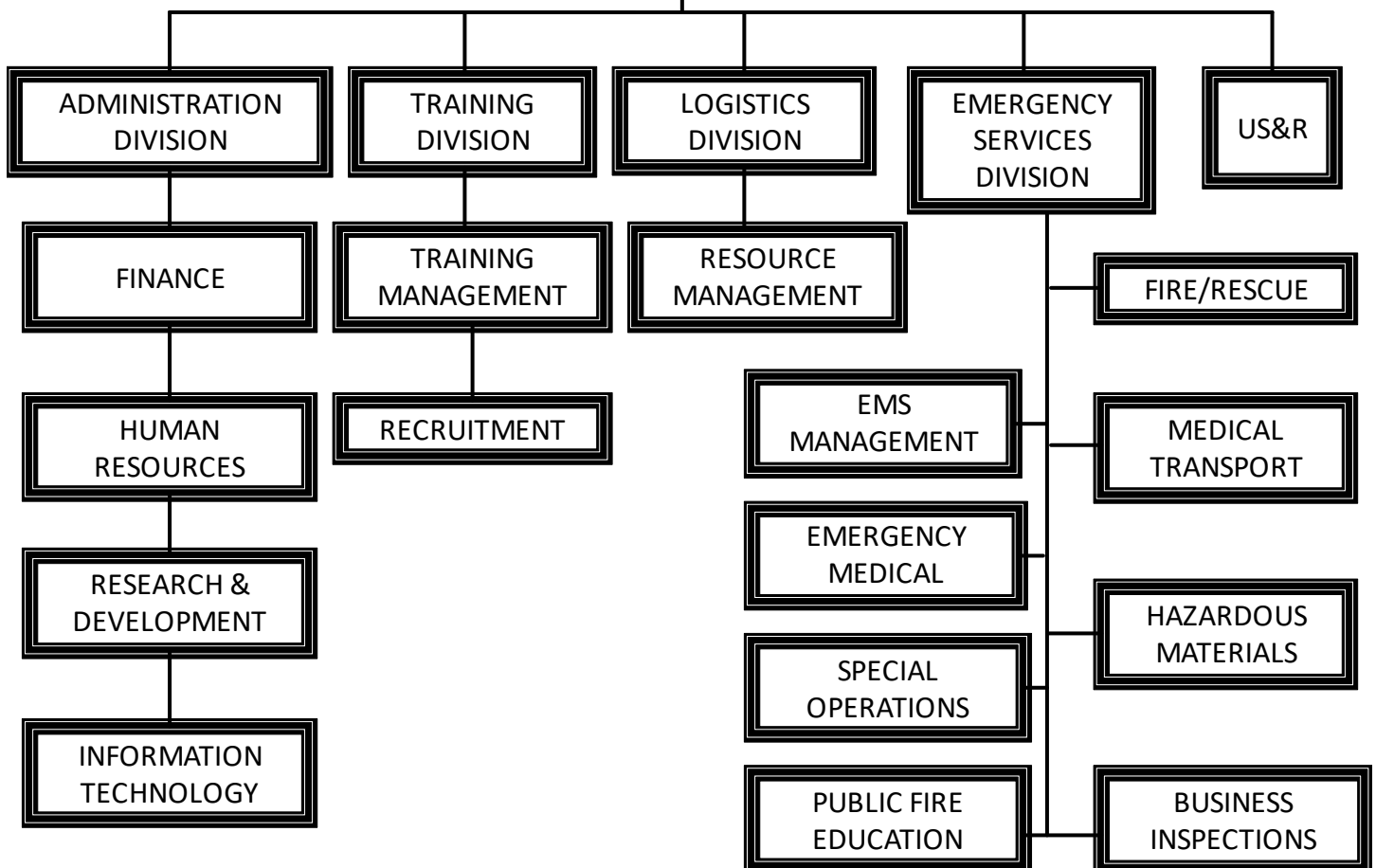
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FIRE AND RESCUE DEPARTMENT

FIRE AND RESCUE DEPARTMENT

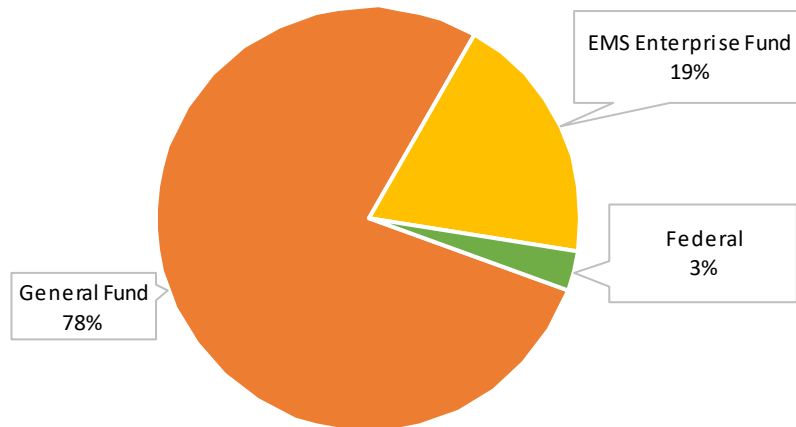
PUBLIC SAFETY DIRECTOR
Tom Casady

FIRE CHIEF
Micheal Despain



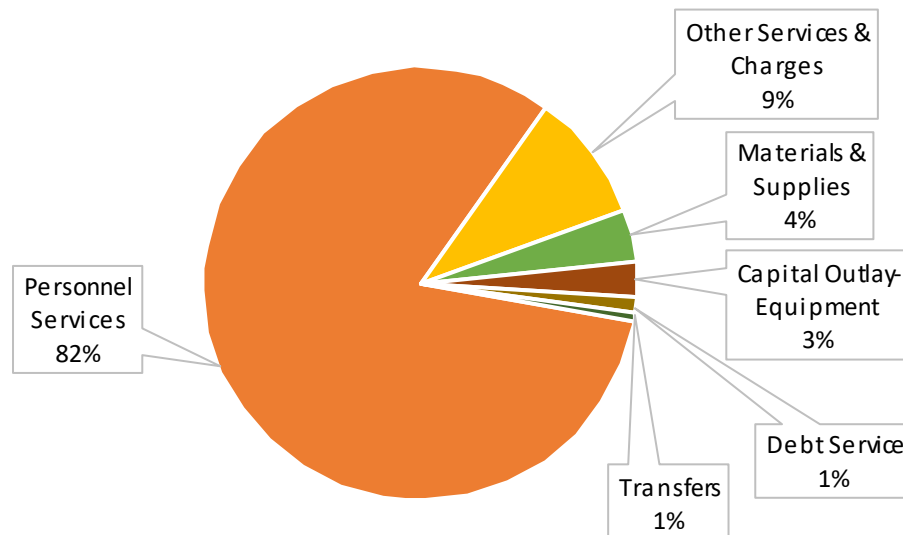
FIRE AND RESCUE DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
General Fund	\$	31,057,854
EMS Enterprise Fund	\$	7,624,557
Federal	\$	1,262,567
Total	\$	39,944,978

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	32,808,282
Other Services & Charges	\$	3,817,975
Materials & Supplies	\$	1,554,775
Capital Outlay-Equipment	\$	1,080,109
Debt Service	\$	405,100
Transfers	\$	278,737
Total	\$	39,944,978

FIRE AND RESCUE DEPARTMENT

Description

Lincoln Fire and Rescue is an all hazards emergency response organization. Calls for service continue to grow at a rate three times faster than population growth, primarily due to an aging population and their higher need for medical services; however, in 2017 the largest increase in hazard response was natural gas breaches due to the unusually large amount of underground boring. Responding to medical emergencies is a service LF&R provides to the community as well as 14 rural agencies throughout and surrounding Lancaster County. The amount of property saved by responding to and extinguishing fires was more than 10 times the cost of operating the department. The cost of operation is also approximately 26% below comparable agencies in the region. Cardiac survival rate in Lincoln is routinely double the national average. The Insurance Services Office (ISO) rating for the City of Lincoln was improved from Class 3 to Class 2. LF&R also provides specialized services such as: hazardous materials response, swift water, trench, confined space, motor vehicle and ice rescue.

Significant Changes

- Funding has been added for the April 2019 opening of Station 15 and for the January 2020 opening of Station 16.
- LF&R has been awarded a SAFER grant to hire up to 15 firefighter paramedics, the local match for the grant is included in this budget.
- Reallocated 5.33 staff from the General Fund to the EMS Enterprise Fund and .5 Staff to Urban Search and Rescue to accurately reflect the funding source.
- \$3.5 million is included to purchase fire apparatus and \$300,000 in FY 18-19 for the purchase or remount of ambulances.

Fire and Rescue Outcome, Goals and Performance Measures

Below are key performance measures listed for the Fire and Rescue Department as they relate to the overall performance initiative Taking Charge.

Fire & Rescue Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Safety and Security				
Goal	Timely and effective incident management				
Measure	LFR will achieve a CPR Fraction of at least 80%	93%	>85%	>85%	>85%
Outcome	Safety and Security				
Goal	Timely and effective incident management				
Measure	LFR will stop fire at the room of origin for at least 80% of structure fires	78.89%	77.00%	79.00%	81.00%
Outcome	Safety and Security				
Goal	Timely and effective incident management				
Measure	LFR will maintain a cardiac survival rate equal to or higher than the national average	50%	>35%	>35%	>35%
Outcome	Safety and Security				
Goal	Timely and effective incident management				
Measure	LFR ambulances will have a total response time of 8 minutes or less 90% of the time to emergent medical incidents	9:13	9:25	8:50	8:55

FIRE AND RESCUE DEPARTMENT

General Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 222,912	\$ -	\$ 212,987	\$ 219,377
Miscellaneous	\$ 27,357	\$ -	\$ 3,550	\$ 3,628
Intergovernmental	\$ 10,837	\$ -	\$ 700	\$ 750
Total Revenue	\$ 261,106	\$ -	\$ 217,237	\$ 223,755
Personnel Services	\$ 24,526,149	\$ 25,756,206	\$ 26,484,850	\$ 28,660,013
Other Services & Charges	\$ 2,127,757	\$ 2,252,335	\$ 2,316,266	\$ 2,406,435
Materials & Supplies	\$ 638,701	\$ 1,015,849	\$ 978,906	\$ 1,055,352
Capital Outlay-Equipment	\$ 223,557	\$ 96,931	\$ 593,995	\$ 593,141
Debt Service	\$ 482,675	\$ 405,401	\$ 405,100	\$ 408,900
Transfers	\$ 10,908	\$ -	\$ 278,737	\$ 448,642
Capital Outlay-Improvements	\$ 177,465	\$ -	\$ -	\$ -
Total Expenditures	\$ 28,187,212	\$ 29,526,722	\$ 31,057,854	\$ 33,572,483
Grants In Aid Fund USAR	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 835,160	\$ -	\$ 1,242,606	\$ 1,248,973
Total Revenue	\$ 835,160	\$ -	\$ 1,242,606	\$ 1,248,973
Personnel Services	\$ 531,616	\$ 645,538	\$ 690,485	\$ 720,535
Other Services & Charges	\$ 407,336	\$ 325,340	\$ 325,340	\$ 325,340
Capital Outlay-Equipment	\$ 58,553	\$ 185,114	\$ 185,114	\$ 185,114
Materials & Supplies	\$ 48,135	\$ 61,628	\$ 61,628	\$ 61,628
Total Expenditures	\$ 1,045,640	\$ 1,217,620	\$ 1,262,567	\$ 1,292,617
EMS Transport Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 7,187,716	\$ -	\$ 7,804,979	\$ 8,187,960
Intergovernmental	\$ 21,708	\$ -	\$ 130,079	\$ 143,850
Interest	\$ 10,149	\$ -	\$ 10,453	\$ 10,767
Miscellaneous	\$ 2,967	\$ -	\$ 3,120	\$ 3,500
Total Revenue	\$ 7,222,540	\$ -	\$ 7,948,631	\$ 8,346,077
Personnel Services	\$ 4,797,343	\$ 4,932,924	\$ 5,632,947	\$ 5,969,431
Other Services & Charges	\$ 907,328	\$ 1,121,080	\$ 1,176,369	\$ 1,206,335
Materials & Supplies	\$ 411,936	\$ 532,700	\$ 514,241	\$ 524,866
Capital Outlay-Equipment	\$ 11,724	\$ 26,000	\$ 301,000	\$ 1,000
Debt Service	\$ 100,964	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ 3,880
Total Expenditures	\$ 6,229,295	\$ 6,612,704	\$ 7,624,557	\$ 7,705,512

FIRE AND RESCUE DEPARTMENT

FIRE & RESCUE PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND						
ADMINISTRATION	8.53	591,246	7.78	578,649	6.83	546,754
EMERGENCY SERVICES	249.22	24,537,346	243.39	25,184,350	243.39	27,362,656
LOGISTICS	3.91	304,233	4.66	366,208	4.66	380,186
TRAINING	3.80	323,381	3.80	355,643	3.80	370,417
TOTAL GENERAL FUND	265.46	25,756,206	259.63	26,484,850	258.68	28,660,013
EMS ENTERPRISE FUND	37.83	4,932,924	43.16	5,632,947	43.11	5,969,431
TOTAL GRANTS-IN-AID FUND	5.00	645,538	5.50	690,485	5.50	720,535
TOTAL ALL FUNDS	308.28	31,334,668	308.29	32,808,282	307.29	35,349,979

POSITION DETAIL

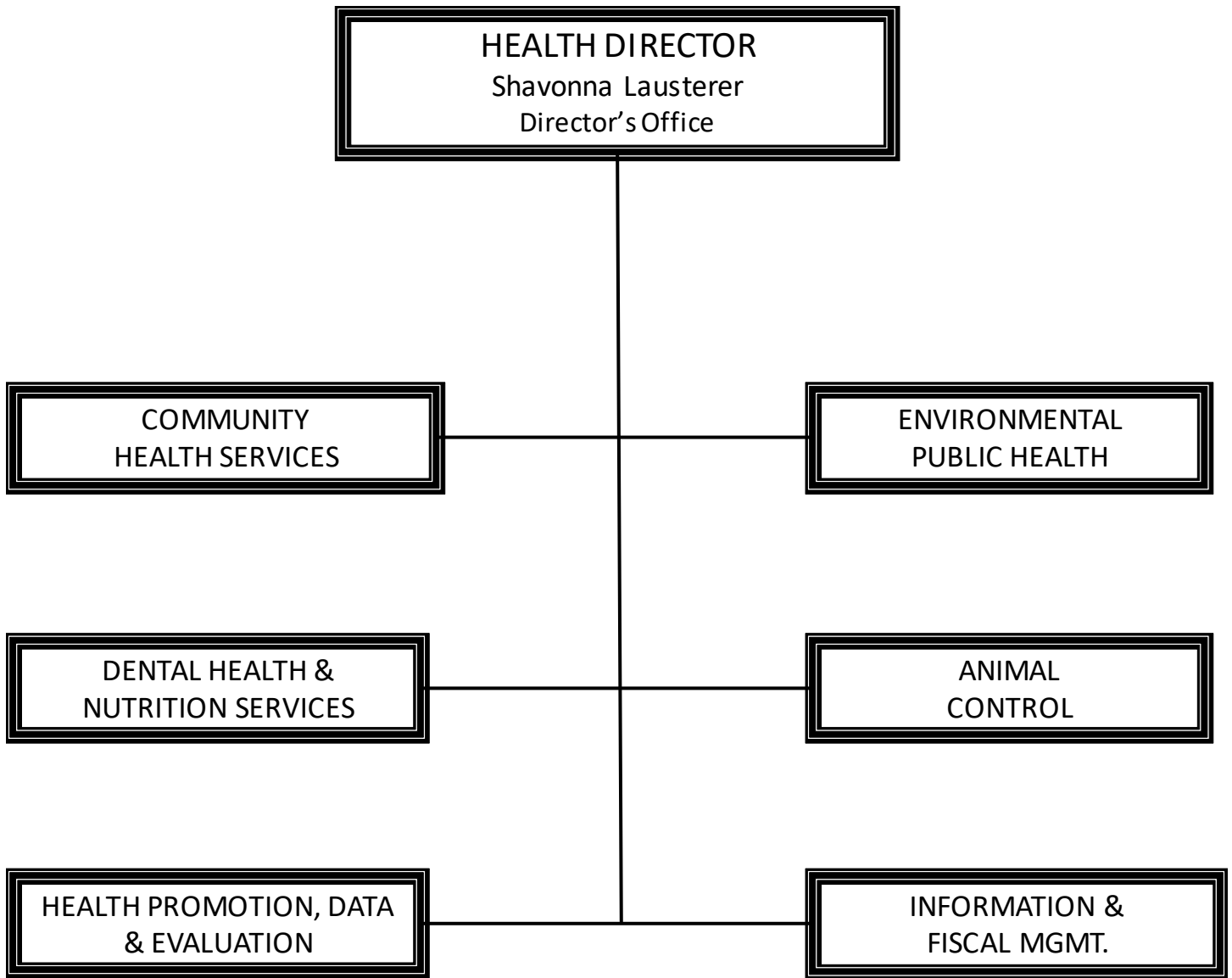
	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND							
EXECUTIVE SECRETARY	E0630	1.00	64,398				
SENIOR OFFICE ASSISTANT	N1032	1.55	65,439	0.90	32,399	0.90	33,511
OFFICE SPECIALIST	N1034	0.90	43,171	0.90	45,301	0.90	45,301
ACCOUNT CLERK III	N1122	0.95	48,408	0.95	50,698		
ACCOUNTANT	A1125	0.95	63,146	0.95	66,157	0.95	66,157
STORES CLERK	N1307			0.65	24,990	0.65	26,092
GIS ANALYST	A1524	1.00	67,070	1.00	72,771	1.00	75,140
ADMINISTRATIVE OFFICER	A1633			1.00	58,977	1.00	60,891
OFFICE OPERATIONS SPEC	C1634	1.00	56,751	1.00	60,039	1.00	60,039
FIRE SYSTEM PROGRAMMER	A3001	0.98	74,581	0.98	78,195	0.98	78,689
ASST FIRE CHIEF	W3002	0.95	125,914	0.95	133,106	0.95	133,106
FF PARAMEDIC 2912 HR	F3003	14.46	1,039,070	18.00	1,381,222	18.00	1,414,286
FIREFIGHTER 2912 HR	F3005	110.81	7,389,031	103.04	7,453,736	103.04	7,848,992
FIRE APPARATUS OPERATOR	F3006	57.00	4,330,197	57.00	4,656,895	57.00	4,670,028
FIRE CAPTAIN	F3007	60.00	5,324,126	60.00	5,705,701	60.00	5,747,124
BATTALION CHIEF	M3008	6.00	650,591	2.00	226,696	2.00	226,696
FIRE CHIEF	D3009	1.00	126,880	1.00	142,101	1.00	142,101
EMS SUPPLY SPECIALIST	C3011	0.10	5,478	0.10	5,949	0.10	6,101
BATTALION CHIEF	M3017			3.00	339,100	3.00	339,945
DIVISION CHIEF -TRAINING	M3019	0.90	99,856				
FIRE CAPTAIN	F3020	1.00	83,511	2.30	208,011	2.30	212,091
FIRE EQUIPMENT MECHANIC	F3021	1.44	97,360	1.44	105,985	1.44	107,014
DIV CHIEF OF LOGISTICS	M3024	0.72	74,887	0.72	80,020	0.72	80,020
FIREFIGHTER-2080 HR	F3032	1.00	68,896				
PARA-PROFESSIONAL/TECHNIC	U 4903	0.75	20,280	0.75	22,620	0.75	22,620
FIRE AIR TECH	F5100	1.00	47,098	1.00	50,713	1.00	50,713
HOLIDAY PAY			815,406		873,275		899,480

FIRE AND RESCUE DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
OUT OF GRADE PAY			825,389		959,113		987,888
STANDBY PAY			7,513		3,125		3,250
OVERTIME			629,239		1,016,263		1,736,074
FLSA OVERTIME			533,848		584,793		602,316
PERSONNEL ADJUSTMENT			1,946,743		917,712		1,728,793
WORKERS COMPENSATION			1,031,929		1,129,187		1,255,553
TOTAL GENERAL FUND		265.46	25,756,206	259.63	26,484,850	258.68	28,660,013
EMS ENTERPRISE FUND							
SENIOR OFFICE ASSISTANT	N1032	0.45	18,789	0.10	3,600	0.10	3,723
OFFICE SPECIALIST	N1034	0.10	4,796	0.10	5,034	0.10	5,034
ACCOUNT CLERK III	N1122	1.05	52,657	1.05	55,208	1.00	55,208
ACCOUNTANT	A1125	0.05	3,323	0.05	3,482	0.05	3,482
STORES CLERK	N1307			0.35	13,457	0.35	14,050
FIRE SYSTEM PROGRAMMER	A3001	0.02	1,536	0.02	1,611	0.02	1,622
ASST FIRE CHIEF	M3002	0.05	6,627	0.05	7,006	0.05	7,006
FF PARAMEDIC 2912 HR	F3003	4.54	274,569	18.00	1,227,351	18.00	1,272,384
FIREFIGHTER 2912 HR	F3005	27.23	1,697,191	18.00	1,131,986	18.00	1,181,479
BATTALION CHIEF	M3008			0.20	22,685	0.20	22,685
EMS BUSINESS MGR	A3010	1.00	80,434	1.00	84,297	1.00	84,297
EMS SUPPLY SPECIALIST	C3011	0.90	49,295	0.90	53,546	0.90	54,913
DIVISION CHIEF-TRAINING	M3019	0.10	11,096	1.00	113,231	1.00	113,231
FIRE EQUIPMENT MECHANIC	F3021	0.56	37,825	0.56	41,178	0.56	41,577
DIV CHIEF OF LOGISTICS	M3024	0.28	29,095	0.28	31,089	0.28	31,089
CAPTAIN-EMS TRAINING	F3030	1.00	89,938	1.00	96,846	1.00	96,846
PARA-PROFESSIONAL/TECHNIC	U4903	0.50	11,180	0.50	23,494	0.50	23,494
HOLIDAY PAY			86,010		123,785		127,490
OUT OF GRADE PAY			286,888		317,592		327,096
OVERTIME			365,660		400,536		384,545
FLSA OVERTIME			66,740		73,062		75,339
PERSONNEL ADJUSTMENT			326,841		133,646		243,493
WORKERS COMPENSATION			132,055		187,712		208,719
FRINGE BENEFITS			1,300,379		1,481,516		1,590,629
TOTAL EMS ENTERPRISE FUND		37.83	4,932,924	43.16	5,632,947	43.11	5,969,431
GRANTS-IN-AID FUND							
OFFICE ASSISTANT	N1030	1.00	34,265				
SENIOR OFFICE ASSISTANT	N1032			1.00	37,184	1.00	38,515
ACCOUNT CLERK III	N1122	1.00	48,007	1.00	52,017	1.00	52,506
BATTALION CHIEF	M3008			0.80	90,154	0.80	90,154
FIRE CAPTAIN	F3020	1.00	90,786	0.70	66,833	0.70	66,833
USAR SPECIALIST	C3028	2.00	103,276	2.00	109,711	2.00	111,040
OVERTIME			170,000		174,415		174,416
PERSONNEL ADJUSTMENT			39,486		16,878		31,938
WORKERS COMPENSATION			19,546		23,921		26,598
FRINGE BENEFITS			140,172		119,372		128,536
TOTAL GRANTS-IN-AID		5.00	645,538	5.50	690,485	5.50	720,535
TOTAL ALL FUNDS		308.28	31,334,668	308.29	32,808,282	307.29	35,349,979

HEALTH DEPARTMENT

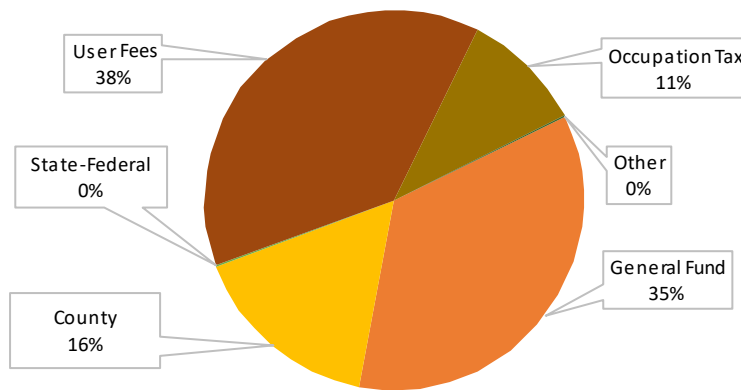


*Protect and Promote
the Public's Health*



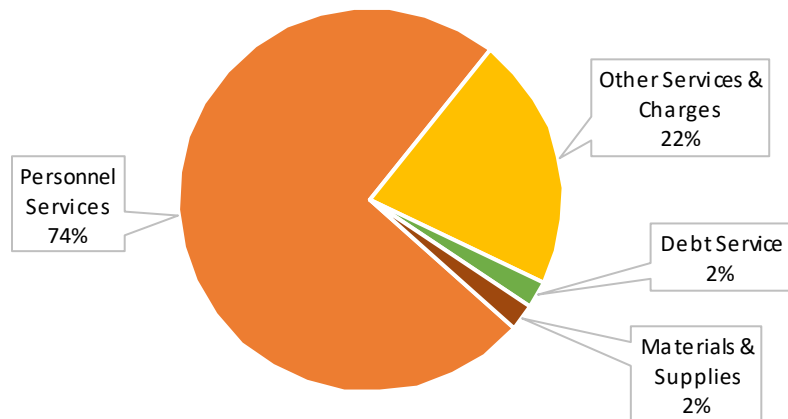
HEALTH DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
User Fees	\$	5,648,508
General Fund	\$	5,207,381
County	\$	2,416,824
Occupation Tax	\$	1,572,114
State-Federal	\$	28,000
Other	\$	15,300
Total	\$	14,888,127

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	11,001,551
Other Services & Charges	\$	3,200,071
Debt Service	\$	341,980
Materials & Supplies	\$	344,525
Total	\$	14,888,127

HEALTH DEPARTMENT

Description

The Health Department's mission is to Protect and Promote the Public's Health. The core functions of public health and essential services provide a working definition of public health and a guiding framework for the statutory responsibilities of local public health systems. The functions of Assessment, Policy Development, and Assurance help balance and focus responsibilities as the Health Department strives to provide essential population based services to constituents. This is done by: 1) Providing leadership and collaborating with many partners to address community-wide issues that impact the health of the community; 2) Providing direct services such as dental care and immunizations for vulnerable residents and link them to other community resources; 3) Informing, educating, and empowering community members to make healthier choices, about health risks, and hazards; 4) Identifying policies that have proven effective at improving health status and make recommendations to decision-makers; 5) Enforcing the public health regulations in City Municipal Code, State, and Federal laws; 6) Provide protection to the community from communicable diseases and health hazards by conducting disease surveillance, inspecting food and childcare facilities, monitoring rabies vaccinations, and respond to outbreaks of disease to limit the spread of disease and prevent future outbreaks; 7) Assure a competent public health workforce, evaluate the effectiveness, accessibility and quality of population-based health services, and research for new insights and innovative solutions to health problems; 8) Collect, process, analyze, and report health status and population health data.

Significant Changes

Health Fund

- Increase 1.0 FTE for Assistant Public Health Epidemiologist.
- Add 1.0 FTE Dental Hygienist; .5 FTE Sr Office Assistant, and Part-time Dental Assistant & Part-time Dental Hygienist (Professional Technical positions) to cover evening Clinics. Revenue increases from service increases and the revenue from the evening clinic will cover the costs of these new positions.
- Increase an existing .5 FTE Environmental Health Specialist II in FY 2019 and again in FY 2020 will help the department to continue to meet LNK STAT/Taking Charge Goal in Environmental Quality: "Maintain number of Food Safety complaints at less than 130 per year and Foodborne Illness Reports at less than 40 per year per 100,000 population".
- Includes 1.0 FTE Community Resource Specialist to help the department meet the Healthy & Productive People and Mayor's Strategic plan goals of connecting low-income, uninsured adults to a medical home.
- The Hazardous Materials Collection site was completed and opened in October 2017 and the budget includes 1.0 FTE Environmental Health Specialist.
- .5 FTE Sr Office Assistant is transferred to the Waste Program (covered by Occupation Tax). This is a realignment based on actual work done.
- Transfers .5 FTE Sr Environmental Health Specialist and .5 FTE Environmental Engineer to General Air in the Health Fund.
- 3% fee increase in Environmental Public Health.

Animal Control Fund

- 1.0 FTE Animal Control Officer from license fee increases in Animal Control.

HEALTH DEPARTMENT

Outcome, Goals and Performance Measures

Below are key performance measures listed for the Health Department as they relate to the overall performance initiative Taking Charge.

Health Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Livable Neighborhoods				
Goal	Provide safe, clean, attractive neighborhoods				
Measure	Decrease the rate of humans injured by dog bites requiring an emergency room visit to less than 60 incidents (per 100,000 population)	41.6	<60.0	<60.0	<60.0
Outcome	Healthy and Productive People				
Goal	Support vulnerable populations				
Measure	Reduce the number of children needing a dental screening because they have not seen a dentist in the past 12 months to 25% or less	18.04%	<25%	<25%	<25%
Outcome	Environmental Quality				
Goal	Prevent human exposure to environmental hazards				
Measure	Maintain "good" air quality at least 90% of days measured	93.40%	>90%	>90%	>90%
Outcome	Healthy and Productive People				
Goal	Assure appropriate access to healthcare				
Measure	At least 90% of adults living in Lancaster County, ages 18-64, will have health insurance	88.50%	>90%	>90%	>90%
Outcome	Environmental Quality				
Goal	Prevent human exposure to environmental hazards				
Measure	Divert at least 100,000 pounds (50 tons) of toxic material from the landfill annually from household hazardous waste collections	75,128 pounds	100,000 pounds	100,000 pounds	100,000 pounds

Linc/Lanc Co Health Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 5,817,633	\$ -	\$ 5,936,187	\$ 6,218,940
Intergovernmental	\$ 2,988,208	\$ -	\$ 2,444,824	\$ 2,609,234
Fees and Fines	\$ 2,401,813	\$ -	\$ 2,467,650	\$ 2,530,600
Charges for Services	\$ 696,038	\$ -	\$ 752,001	\$ 711,815
Interest	\$ 29,632	\$ -	\$ 15,000	\$ 15,000
Miscellaneous	\$ 2,568	\$ -	\$ -	\$ -
Total Revenues	\$ 11,935,892	\$ -	\$ 11,615,662	\$ 12,085,589

Personnel Services	\$ 7,980,986	\$ 8,477,466	\$ 8,958,329	\$ 9,401,807
Other Services & Charges	\$ 2,010,782	\$ 2,122,740	\$ 2,079,130	\$ 2,108,000
Debt Service	\$ 943,819	\$ 343,055	\$ 341,980	\$ 339,555
Materials & Supplies	\$ 194,218	\$ 229,525	\$ 236,225	\$ 236,225
Transfers	\$ 77,146	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 32,817	\$ -	\$ -	\$ -
Total Expenditures	\$ 11,239,768	\$ 11,172,786	\$ 11,615,664	\$ 12,085,587

HEALTH DEPARTMENT

Animal Control Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 1,504,726	\$ -	\$ 1,753,693	\$ 1,774,587
Transfers	\$ 817,751	\$ -	\$ 843,306	\$ 917,948
Interest	\$ 2,219	\$ -	\$ -	\$ -
Charges for Services	\$ 18	\$ -	\$ -	\$ -
Miscellaneous	\$ 42	\$ -	\$ -	\$ -
Total Revenues	\$ 2,324,756	\$ -	\$ 2,596,999	\$ 2,692,535

Personnel Services	\$ 1,363,081	\$ 1,430,706	\$ 1,517,704	\$ 1,594,000
Other Services & Charges	\$ 928,315	\$ 946,287	\$ 973,945	\$ 992,935
Materials & Supplies	\$ 90,744	\$ 88,100	\$ 105,350	\$ 105,600
Capital Outlay - Equipment	\$ 19,642	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,401,782	\$ 2,465,093	\$ 2,596,999	\$ 2,692,535

Title V Clean Air Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 742,422	\$ -	\$ 595,559	\$ 625,961
Interest	\$ 3,652	\$ -	\$ -	\$ -
Total Revenues	\$ 746,074	\$ -	\$ 595,559	\$ 625,961

Personnel Services	\$ 588,122	\$ 657,360	\$ 470,934	\$ 501,286
Other Services & Charges	\$ 151,455	\$ 168,995	\$ 121,725	\$ 121,775
Materials & Supplies	\$ 1,688	\$ 3,875	\$ 2,900	\$ 2,900
Total Expenditures	\$ 741,265	\$ 830,230	\$ 595,559	\$ 625,961

Responsible Beverage Server Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 74,895	\$ -	\$ 79,605	\$ 83,201
Interest	\$ 645	\$ -	\$ 300	\$ 300
Miscellaneous	\$ 15	\$ -	\$ -	\$ -
Total Revenues	\$ 75,555	\$ -	\$ 79,905	\$ 83,501

Personnel Services	\$ 39,542	\$ 51,375	\$ 54,584	\$ 58,196
Other Services & Charges	\$ 20,735	\$ 26,255	\$ 25,271	\$ 25,255
Materials & Supplies	\$ -	\$ 150	\$ 50	\$ 50
Total Expenditures	\$ 60,277	\$ 77,780	\$ 79,905	\$ 83,501



HEALTH DEPARTMENT

HEALTH PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
HEALTH FUND						
DIRECTOR'S OFFICE	4.25	463,051	5.00	554,008	5.00	580,400
HEALTH PROMOTION, DATA & EVAL.	9.50	1,016,857	10.50	1,075,557	10.50	1,119,217
INFO. & FISCAL MANAGEMENT	7.00	657,773	7.25	629,838	7.25	659,180
ENVIRONMENTAL HEALTH	27.75	2,993,583	30.50	3,246,221	30.75	3,404,942
DENTAL	7.00	621,904	9.00	719,284	9.52	775,723
COMMUNITY HEALTH SERV.	29.45	2,724,298	29.20	2,733,421	29.20	2,862,345
TOTAL HEALTH FUND	84.95	8,477,466	91.45	8,958,329	92.22	9,401,807
ANIMAL CONTROL FUND	16.00	1,430,706	17.00	1,517,704	17.00	1,594,000
RESP. BEV. SERVER FUND	0.75	51,375	1.00	54,584	1.00	58,196
TITLE V FUND	6.75	657,360	5.25	470,934	5.25	501,286
TOTAL ALL FUNDS	108.45	10,616,907	114.70	11,001,551	115.47	11,555,289

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
HEALTH FUND							
SENIOR OFFICE ASSISTANT	N1032	8.00	311,667	9.00	365,233	9.00	372,380
OFFICE SPECIALIST	N1034	3.00	137,258	3.00	145,520	3.00	148,310
OFFICE MANAGER	N1036	3.25	156,589	3.25	165,972	3.25	167,975
ACCOUNT CLERK II	N1121	1.50	70,419	1.50	73,145	1.50	74,213
ACCOUNT CLERK III	N1122	1.00	50,577	1.00	41,660	1.00	43,095
ACCOUNTANT	A1125	1.00	64,742	1.00	67,953	1.00	67,954
SYSTEMS SPECIALIST II	C1514	1.75	110,118	1.75	95,966	1.75	98,605
SYSTEM SUPERVISOR	M1520	1.00	80,207	1.00	75,112	1.00	77,742
GIS ANALYST	A1524	0.50	40,218	0.50	42,148	0.50	42,148
ADMINISTRATIVE AIDE II	A1632	1.00	67,618	1.00	70,759	1.00	70,759
COMM RESOURCE SPECIAL	C2408	0.75	40,562	1.75	89,416	1.75	90,649
PROGRAM MANAGER	A2413	1.00	70,427	1.00	78,901	1.00	81,469
HEALTH DIRECTOR	D3601	1.00	117,035	1.00	120,001	1.00	120,001
ASST. HEALTH DIRECTOR	M3602	1.00	78,549	1.00	83,599	1.00	86,943
INFO & FISCAL SERV MGR	M3608	1.00	102,631	1.00	113,708	1.00	113,708
DENTAL ASSISTANT	N3611	3.00	109,838	3.00	118,194	3.00	118,194
DENTAL HYGENIST II	A3614			1.00	54,378	1.00	56,143
DENTAL HYGIENIST SUPER	A3615	1.00	78,243	1.00	68,679	1.00	67,004
ENVIRON HEALTH SPEC I	C3620	2.00	92,039	4.00	195,591	4.00	200,977
ENVIRON HEALTH SPEC II	A3621	6.00	379,518	5.75	380,239	6.00	400,780
SR ENVIR HEALTH SPEC	A3622	9.75	738,199	9.75	777,417	9.75	781,843
PUB HEALTH EPIDEMIOLOGIST	A3623	1.00	79,874	1.00	84,297	1.00	84,297
ASST PH EPIDEMIOLOGIST	A3624			1.00	57,971	1.00	59,855
ENVIRON HEALTH SUPER	A3625	3.75	331,325	3.75	349,573	3.75	350,399
ENVIRO HEALTH EDUCATOR II	A3631	1.25	76,049	1.25	79,627	1.25	79,627
ENVIRO HEALTH ENGINEER II	A3641			0.50	38,605	0.50	38,605

HEALTH DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
HEALTH FUND							
ENVIRONMENTAL HEALTH MGR	M3654	1.00	127,246	1.00	124,142	1.00	124,142
LICENSED PRACTICAL NURSE	C3655	2.50	87,696	0.50	17,681	0.50	18,169
REGISTERED NURSE	A3659	1.50	78,993	2.50	136,418	2.50	140,857
PUBLIC HEALTH NURSE I	A3661	3.55	195,312	2.80	162,715	2.80	167,997
PUBLIC HEALTH NURSE II	A3662	5.00	352,317	6.00	441,923	6.00	442,677
PH NURSING SUPER	A3664	2.00	179,294	2.00	187,762	2.00	187,762
SR. PUBLIC HEALTH NURSE	A3665	4.15	336,850	3.15	267,666	3.15	267,666
QUALITY ASSURANCE COORD	A3668	1.00	64,105	1.00	69,563	1.00	71,818
COMM HEALTH SERV MGR	M3669	2.00	218,943	2.00	226,940	2.00	226,940
PUB HLTH LAB TECHNOLOGIST	A3674	0.25	14,274	0.75	45,165	0.75	45,165
PUB HEALTH LAB SCIENTIST	A3675	0.75	51,433	0.75	53,771	0.75	53,771
COMMU OUTREACH SPECIALIST	C3680	2.00	104,438	3.00	154,528	3.00	155,642
PUBLIC HEALTH EDUCATOR II	A3683	1.75	97,868	1.75	104,635	1.75	107,645
PUB. HEALTH EDUCATOR III	A3684	2.00	139,913	2.00	147,107	2.00	147,107
PUBLIC HEALTH ED MANAGER	M3685	1.00	108,296	1.00	113,611	1.00	113,611
PROFESSIONAL/TECH WORKER	U4904			0.50	23,608	1.02	49,518
STANDBY PAY			58,291		64,749		66,304
PERSONNEL ADJUSTMENT			482,676		154,401		312,551
FRINGE BENEFITS			2,395,819		2,628,281		2,808,788
TOTAL HEALTH FUND		84.95	8,477,466	91.45	8,958,329	92.22	9,401,807
ANIMAL CONTROL FUND							
OFFICE MANAGER	N1036	1.00	51,776	1.00	54,220	1.00	54,220
ANIMAL CONTROL OFFICER I	N3690	5.00	239,208	6.00	287,748	6.00	294,956
ANIMAL CONTROL OFFICER II	N3691	3.00	173,749	3.00	182,593	3.00	182,818
ANIMAL CONTROL FLD SUPER	C3692	1.00	65,265	1.00	68,374	1.00	68,374
ANIMAL CONTROL MGR	M3693	1.00	111,440	1.00	108,722	1.00	108,722
ANIMAL CONTROL DISPATCHER	N3695	5.00	221,821	5.00	218,552	5.00	224,299
STANDBY PAY			20,467		21,999		23,112
OVERTIME			35,865		38,550		40,500
PERSONNEL ADJUSTMENT			83,574		24,519		47,586
FRINGE BENEFITS			427,541		512,426		549,414
TOTAL ANIMAL CONTROL FUND		16.00	1,430,706	17.00	1,517,704	17.00	1,594,000
RESP. BEV. SERVER FUND							
SENIOR OFFICE ASSISTANT		0.75	25,629	1.00	37,184	1.00	38,515
PERSONNEL ADJUSTMENT			3,593		930		1,950
FRINGE BENEFITS			22,153		16,470		17,731
TOTAL RESP. BEV. SERVER FUND		0.75	51,375	1.00	54,584	1.00	58,196

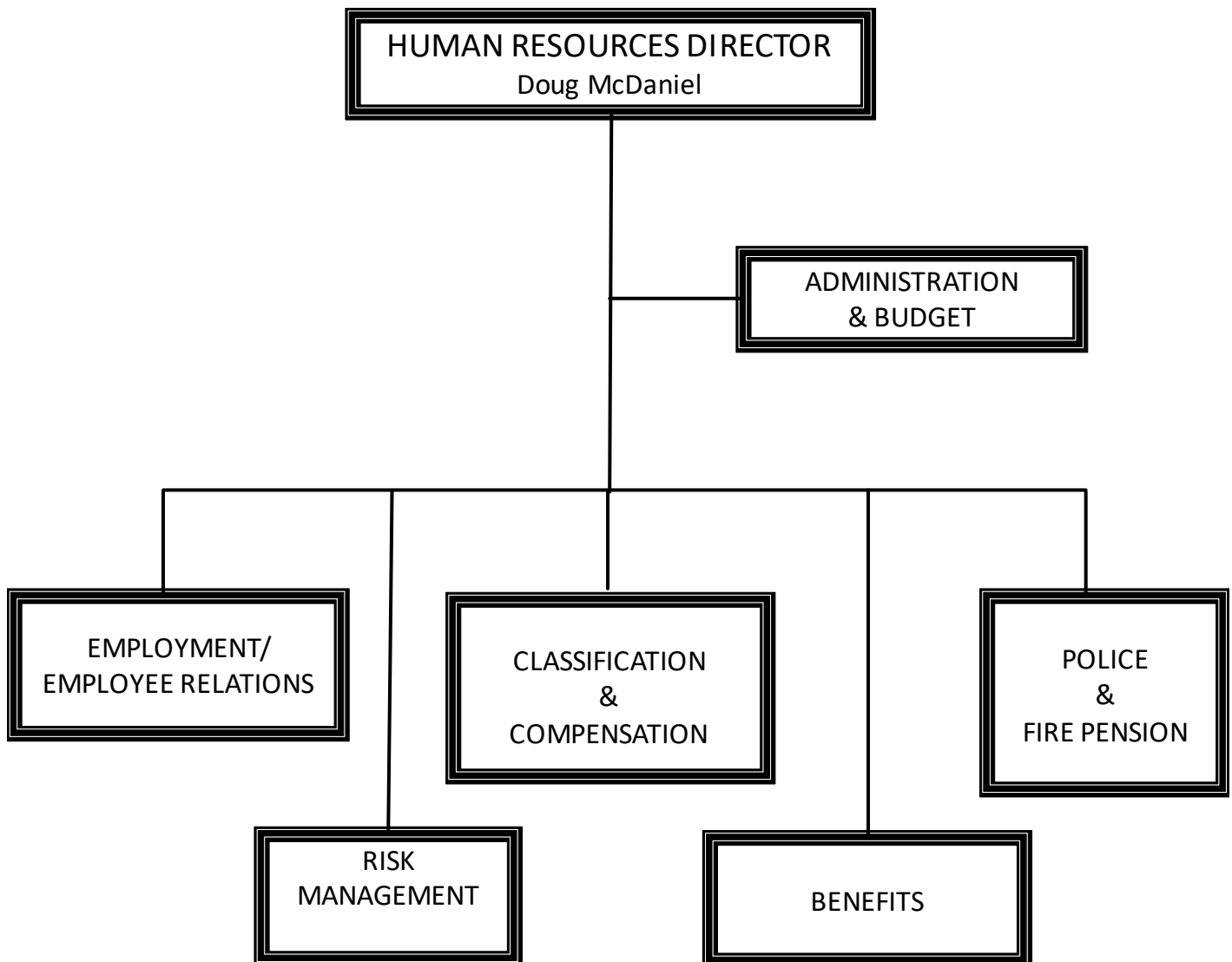
HEALTH DEPARTMENT

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
TITLE V FUND							
SENIOR OFFICE ASSISTANT	N1032	1.00	42,763	0.50	22,434	0.50	22,434
ENVIRON HEALTH SPEC I	C3620	1.00	46,344	1.00	44,697	1.00	47,194
ENVIRON HEALTH SPEC II	A3621	0.50	32,955	2.00	112,734	2.00	116,401
SR ENVIR HEALTH SPEC	A3622	1.50	109,783	0.50	37,418	0.50	38,871
ENVIRON HEALTH SUPER	A3625	1.25	111,239	1.25	105,210	1.25	107,920
ENV. HEALTH ENGINEER I	A3640	1.00	47,851				
ENV. HEALTH ENGINEER II	A3641	0.50	36,864				
PERSONNEL ADJUSTMENT			38,754		8,062		16,820
FRINGE BENEFITS			190,807		140,380		151,646
TOTAL TITLE V FUND		6.75	657,360	5.25	470,934	5.25	501,286
TOTAL ALL FUNDS		108.45	10,616,907	114.70	11,001,551	115.47	11,555,289

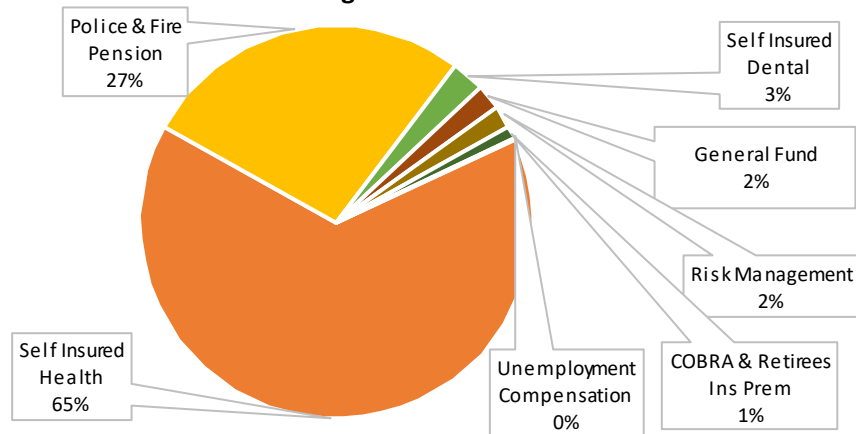


HUMAN RESOURCES DEPARTMENT



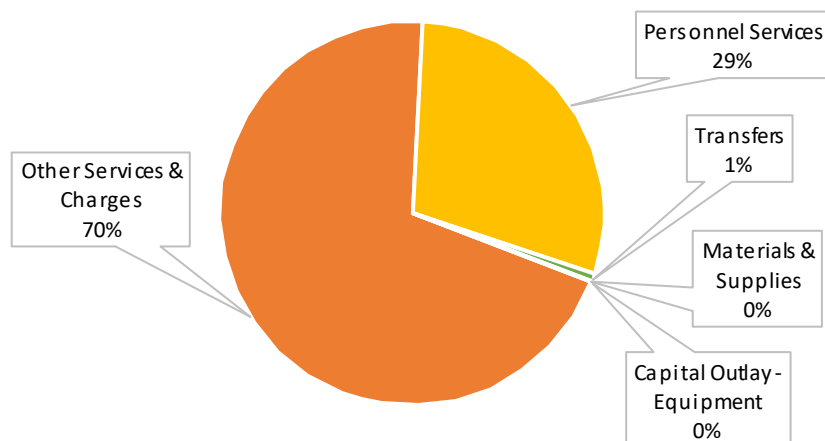
HUMAN RESOURCES DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
Self Insured Health	\$	43,100,391
Police & Fire Pension	\$	18,187,611
Self Insured Dental	\$	1,749,396
General Fund	\$	1,387,511
Risk Management	\$	1,213,800
COBRA & Retirees Ins Prem	\$	708,648
Unemployment Compensation	\$	50,000
Total	\$	66,397,357

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Other Services & Charges	\$	46,545,956
Personnel Services	\$	19,383,126
Transfers	\$	442,713
Materials & Supplies	\$	22,562
Capital Outlay - Equipment	\$	3,000
Total	\$	66,397,357

HUMAN RESOURCES DEPARTMENT

Description

The Human Resources Department serves both city and county and oversees all aspects of recruiting, employment, benefits, compensation and classification, employee relations and labor relations including negotiations, random and for cause drug and alcohol testing, workers compensation (City and LES only) unemployment compensation, police and fire pension and administration, all risk management including claims, liability, and safety.



Significant Changes

- Shifted 2 FTE Benefits staff from Workers Compensation Fund to the General Fund.
- Added a Human Resource Generalist to assist in the areas of recruiting and employment, compensation, employee relations and training.
- Risk Management includes funding for claims management software.
- There are no major changes for the Police and Fire Pension budget.

Human Resources Outcome, Goals and Performance Measures

Below are key performance measures listed for the Human Resources Department as they relate to the overall performance initiative Taking Charge.

Human Resources Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Accountable Government				
Goal	Efficient & effective application of public resources				
Measure	Time to fill position		21.97 days	< 20.0 days	< 18.0 days
Outcome	Accountable Government				
Goal	Qualified, experienced, and productive workforce				
Measure	Total turn over of FT and PT staff		5.74%	< 8.0%	<8.0%
Outcome	Accountable Government				
Goal	Efficient & effective application of public resources				
Measure	1st year loss rate		14.20%	13.00%	11.50%

General Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 398,638	\$ -	\$ 374,277	\$ 376,589
Charges for Services	\$ 12,449	\$ -	\$ 118,191	\$ 119,655
Total Revenue	\$ 411,087	\$ -	\$ 492,468	\$ 496,244
Personnel Services	\$ 854,251	\$ 853,223	\$ 1,091,375	\$ 1,134,568
Other Services & Charges	\$ 208,721	\$ 290,098	\$ 287,034	\$ 287,360
Materials & Supplies	\$ 7,036	\$ 9,250	\$ 9,102	\$ 8,950
Capital Outlay-Equipment	\$ 451	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,070,459	\$ 1,152,571	\$ 1,387,511	\$ 1,430,878

HUMAN RESOURCES DEPARTMENT

Risk Management Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 2,773,908	\$ -	\$ 2,950,353	\$ 3,071,005
Donations/Contributions	\$ 1,195,332	\$ -	\$ 1,256,647	\$ 1,301,995
Charges for Services	\$ 129,403	\$ -	\$ 130,000	\$ 130,000
Interest	\$ 84,753	\$ -	\$ 115,000	\$ 140,000
Miscellaneous	\$ 77,154	\$ -	\$ 78,000	\$ 79,000
Total Revenue	\$ 4,260,550	\$ -	\$ 4,530,000	\$ 4,722,000

Personnel Services	\$ 886,506	\$ 895,980	\$ 702,307	\$ 737,062
Other Services & Charges	\$ 2,479,956	\$ 375,411	\$ 499,333	\$ 513,819
Materials & Supplies	\$ 6,202	\$ 9,160	\$ 9,160	\$ 9,160
Capital Outlay-Equipment	\$ -	\$ -	\$ 3,000	\$ 2,250
Transfers	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,372,664	\$ 1,280,551	\$ 1,213,800	\$ 1,262,291

Police & Fire Pension Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 7,399,407	\$ -	\$ 7,289,725	\$ 7,370,347
Miscellaneous	\$ 3,200,000	\$ -	\$ 4,500,000	\$ 4,700,000
Donations/Contributions	\$ 3,648,239	\$ -	\$ 3,971,904	\$ 4,298,684
Interest	\$ 1,757,059	\$ -	\$ 1,957,000	\$ 2,007,000
Transfers	\$ 39,668	\$ -	\$ -	\$ -
Total Revenues	\$ 16,044,373	\$ -	\$ 17,718,629	\$ 18,376,031

Personnel Services	\$ 14,780,413	\$ 7,651,680	\$ 17,539,444	\$ 18,191,345
Other Services & Charges	\$ 664,531	\$ 304,139	\$ 643,867	\$ 647,790
Materials & Supplies	\$ 4,502	\$ 4,300	\$ 4,300	\$ 4,300
Capital Outlay-Equipment	\$ 265	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,449,711	\$ 7,960,119	\$ 18,187,611	\$ 18,843,435

Self Insured Dental Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 1,015,896	\$ -	\$ 1,141,461	\$ 1,209,948
Donations/Contributions	\$ 648,003	\$ -	\$ 728,096	\$ 771,782
Transfers	\$ 21,816	\$ -	\$ 24,512	\$ 25,983
Interest	\$ 5,562	\$ -	\$ 6,249	\$ 6,624
Total Revenues	\$ 1,691,277	\$ -	\$ 1,900,318	\$ 2,014,337

Other Services & Charges	\$ 1,556,956	\$ -	\$ 1,749,396	\$ 1,854,360
Total Expenditures	\$ 1,556,956	\$ -	\$ 1,749,396	\$ 1,854,360

Self Insured Health Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Donations/Contributions	\$ 8,334,797	\$ -	\$ 42,589,200	\$ 47,050,800
Transfers	\$ 379,738	\$ -	\$ 414,453	\$ 439,320
Interest	\$ 88,747	\$ -	\$ 96,861	\$ 102,672
Intergovernmental	\$ 25,797,308	\$ -	\$ -	\$ -
Total Revenues	\$ 34,600,590	\$ -	\$ 43,100,514	\$ 47,592,792

Other Services & Charges	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755
Total Expenditures	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755

HUMAN RESOURCES DEPARTMENT

COBRA & Retirees Ins Premiums Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Donations/Contributions	\$ 642,020	\$ -	\$ 641,238	\$ 641,238
Interest	\$ 696	\$ -	\$ 628	\$ 628
Total Revenues	\$ 642,716	\$ -	\$ 641,866	\$ 641,866
Transfers	\$ 401,554	\$ -	\$ 442,713	\$ 464,849
Other Services & Charges	\$ 241,211	\$ -	\$ 265,935	\$ 279,232
Total Expenditures	\$ 642,765	\$ -	\$ 708,648	\$ 744,081

Unemployment Compensation	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 50,028	\$ 46,480	\$ 44,858	\$ 46,149
Interest	\$ 332	\$ 80	\$ 300	\$ 300
Total Revenues	\$ 50,360	\$ 46,560	\$ 45,158	\$ 46,449
Personnel Services	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000
Total Expenditures	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000

HUMAN RESOURCES PERSONNEL SUMMARY

	FTE'S 2017-18	Budget 2017-18	Adopted FTE'S 2018-19	Adopted Budget 2018-19	Adopted FTE'S 2019-20	Adopted Budget 2019-20
GENERAL FUND	12.00	853,223	15.00	1,091,375	15.00	1,134,568
RISK MANAGEMENT FUND	8.00	895,980	6.00	702,307	6.00	737,062
POLICE & FIRE PENSION FUND	1.00	163,444	1.00	17,539,444	1.00	18,191,345
UNEMPLOYMENT COMPENSATION	-	50,000	-	50,000	-	50,000
TOTAL HUMAN RESOURCES FUNDS	21.00	1,962,647	22.00	19,383,126	22.00	20,112,975

POSITION DETAIL

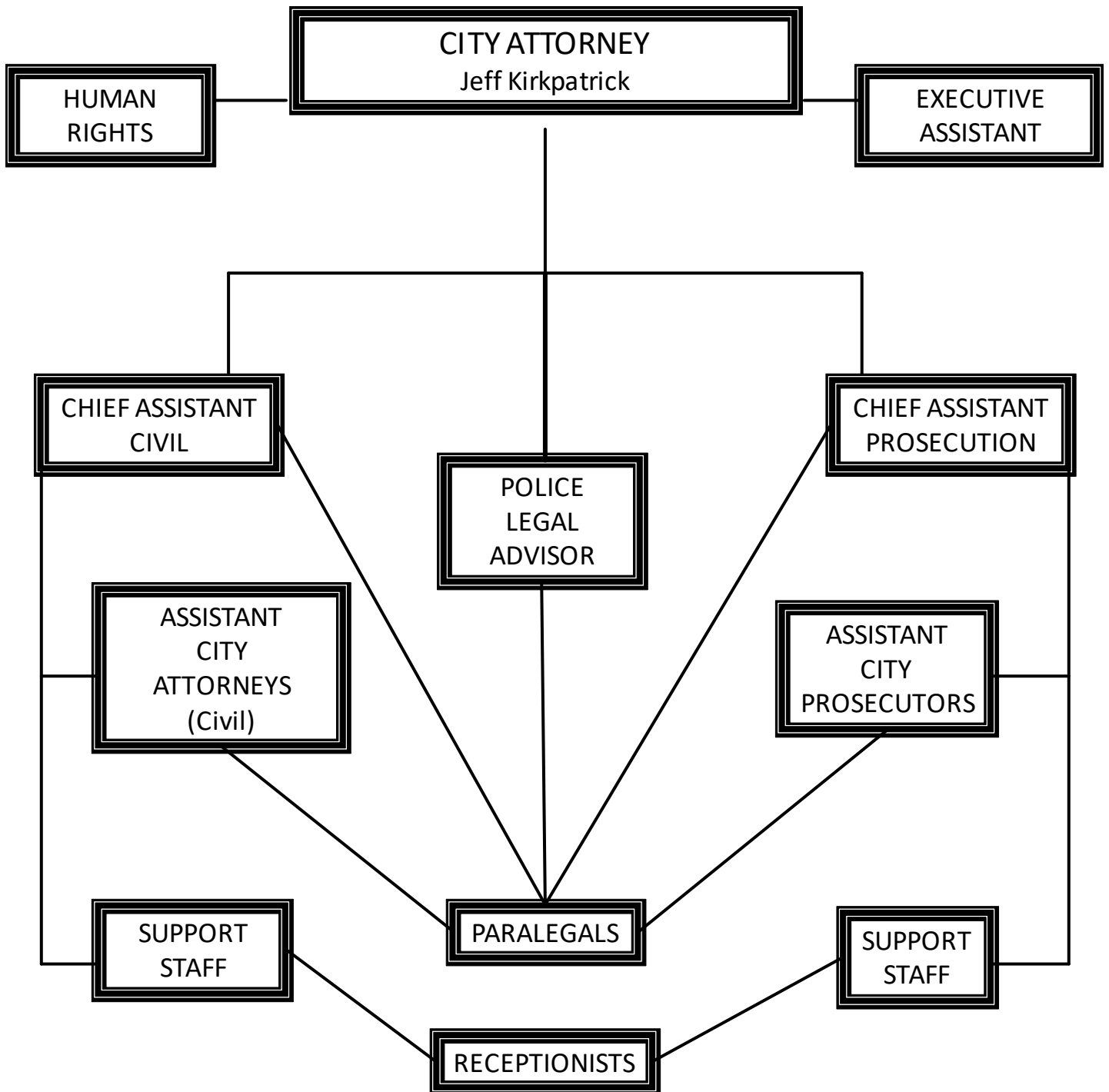
	Class Code	FTE'S 2017-18	Budget 2017-18	Adopted FTE'S 2018-19	Adopted Budget 2018-19	Adopted FTE'S 2019-20	Adopted Budget 2019-20
GENERAL FUND							
EX. OFFICE SPECIALIST	X0034	2.00	94,256	1.00	43,293	1.00	44,375
HR GENERALIST	E0607	1.00	46,707	4.00	209,997	4.00	216,244
COMPENSATION TECH I	E0609	1.00	50,933				
COMPENSATION TECH II	E0610	1.00	74,121	1.00	62,320	1.00	64,036
HUMAN RESOURCES CLERK	X0612	2.00	95,816	2.00	99,860	2.00	100,942
EMPLOYMENT TECHNICIAN II	E0614	2.00	150,007	2.00	157,211	2.00	157,211
BENEFITS SPECIALIST	W0615			1.00	94,134	1.00	94,134
H.R. COORDINATOR	W0617	1.00	79,544	1.00	85,243	1.00	87,587
COMPENSATION MANAGER	W0618			1.00	84,277	1.00	86,512
HUMAN RESOURCES DIRECTOR	D0619	1.00	143,634	1.00	147,975	1.00	147,975
H.R. OPERATIONS SPEC	E0634	1.00	75,270	1.00	78,865	1.00	78,865
PERSONNEL ADJUSTMENT			42,028		27,319		55,818
WORKER'S COMPENSATION			907		881		868
TOTAL GENERAL FUND		12.00	853,223	15.00	1,091,375	15.00	1,134,568

HUMAN RESOURCES DEPARTMENT

POSITION DETAIL

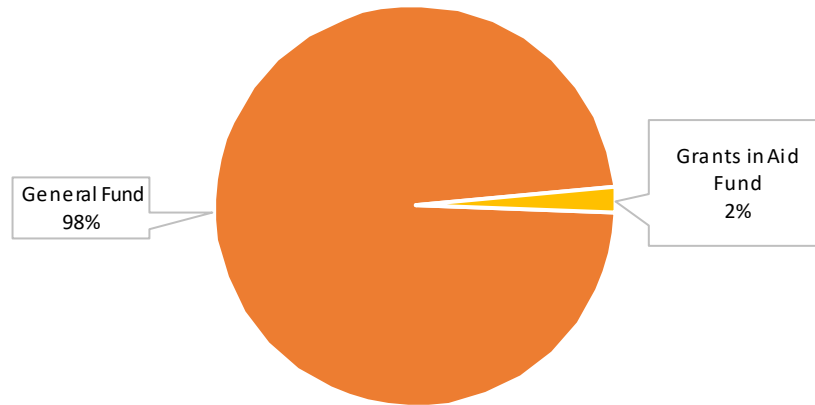
	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
RISK MANAGEMENT FUND							
EX. OFFICE SPECIALIST	X0034	1.00	47,418	1.00	50,113	1.00	50,113
HUMAN RESOURCES GENERALIST	E0607	1.00	52,691				
BENEFITS SPECIALIST	W0615	1.00	90,215				
RISK MANAGER	W1320	1.00	110,951	1.00	96,306	1.00	99,194
WORKERS COMP CLAIMS SPEC	E1321	1.00	48,702	1.00	52,628	1.00	54,076
CLAIMS & INSURANCE COOR	W1322	1.00	90,215	1.00	94,134	1.00	94,134
SAFETY & TRAINING COOR	W1324	1.00	84,007	1.00	90,219	1.00	92,774
WORKERS COMP CLAIMS COOR	W1326	1.00	87,826	1.00	93,117	1.00	93,117
PERSONNEL ADJUSTMENT			42,756		11,913		24,317
WORKER'S COMPENSATION			2,151		2,193		2,253
FRINGE BENEFITS			239,048		211,684		227,083
TOTAL RISK MANAGEMENT FUND		8.00	895,980	6.00	702,307	6.00	737,062
POLICE & FIRE PENSION FUND							
PENSION OFFICER	M0620	1.00	111,340	1.00	116,225	1.00	116,225
POLICE & FIRE PENSION PMTS					17,376,874		18,023,392
PERSONNEL ADJUSTMENT			7,879		2,906		5,820
WORKER'S COMPENSATION					194		193
FRINGE BENEFITS			44,225		43,245		45,715
TOTAL POLICE & FIRE PENSION FUND		1.00	163,444	1.00	17,539,444	1.00	18,191,345
UNEMPLOYMENT COMPENSATION							
UNEMPLOYMENT COMPENSATION			50,000		50,000		50,000
TOTAL UNEMPLOYMENT COMP FUND		-	50,000	-	50,000	-	50,000
TOTAL HUMAN RESOURCES		21.00	1,962,647	22.00	19,383,126	22.00	20,112,975

LAW DEPARTMENT



LAW DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds	
General Fund	\$ 3,315,312
Grants in Aid Fund	\$ 68,687
Total	\$ 3,383,999

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds	
Personnel Services	\$ 3,044,971
Other Services & Charges	\$ 303,828
Materials & Supplies	\$ 35,200
Total	\$ 3,383,999

LAW DEPARTMENT

Description

The City Attorney's Office provides a high level of professional in-house legal services to best protect the interest of the taxpayers of the City of Lincoln, Nebraska, in a cost effective, efficient, and reliable manner to the Mayor, City Council, executive and administrative levels of municipal government as well as the Public Building Commission, and the West Haymarket Arena Joint Public Agency. The primary programs are civil litigation, general legal services, legislation, prosecution, and administration of the Lincoln Commission on Human Rights.



Significant Changes

No significant changes are proposed within the Law Department for the 2018-2020 Biennium Budget.

Outcome, Goals and Performance Measures

Below are key performance measures listed for the Law Department as they relate to the overall performance initiative Taking Charge.

Law Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Accountable Government				
Goal	Effectively protect the City's interests				
Measure	In-house hourly rate less than private sector	\$133.36	Less than \$200	Less than \$200	Less than \$200
Outcome	Accountable Government				
Goal	Fair resolution to discrimination complaints				
Measure	Maintain on-time case turnaround 67% of time	53%	67%	67%	67%
Outcome	Safety and Security				
Goal	Maintaining a low crime rate				
Measure	Conviction rate	98%	Above 90%	Above 90%	Above 90%

General Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 162,018	\$ -	\$ 171,786	\$ 181,230
Charges for Services	\$ 4,562	\$ -	\$ 15,400	\$ 15,400
Total Revenue	\$ 166,580	\$ -	\$ 187,186	\$ 196,630
Personnel Services	\$ 2,810,481	\$ 2,952,027	\$ 2,990,534	\$ 3,124,251
Other Services & Charges	\$ 249,636	\$ 257,479	\$ 289,578	\$ 292,696
Materials & Supplies	\$ 33,741	\$ 32,900	\$ 35,200	\$ 35,200
Capital Outlay - Equipment	\$ 4,619	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,098,477	\$ 3,242,406	\$ 3,315,312	\$ 3,452,147

LAW DEPARTMENT

Grants In Aid Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 145,855	\$ -	\$ 72,000	\$ 72,000
Charges for Services	\$ 14,158	\$ -	\$ -	\$ -
Total Revenue	\$ 160,013	\$ -	\$ 72,000	\$ 72,000

Personnel Services	\$ 130,142	\$ 91,484	\$ 54,437	\$ 57,756
Other Services & Charges	\$ 47,044	\$ 22,000	\$ 14,250	\$ 14,250
Materials & Supplies	\$ 376	\$ -	\$ -	\$ -
Total Expenditures	\$ 177,562	\$ 113,484	\$ 68,687	\$ 72,006



LAW PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND						
HUMAN RIGHTS	3.25	219,788	3.70	260,397	3.70	272,947
LAW	29.00	2,732,239	29.00	2,730,137	29.00	2,851,304
TOTAL GENERAL FUND	32.25	2,952,027	32.70	2,990,534	32.70	3,124,251
GRANTS-IN-AID FUND						
HUMAN RIGHTS/EEOC	0.75	67,400	0.40	20,379	0.40	21,588
HUMAN RIGHTS/HUD	0.50	24,084	0.40	34,058	0.40	36,168
TOTAL GRANTS-IN-AID FUND	1.25	91,484	0.80	54,437	0.80	57,756
TOTAL ALL FUNDS	33.50	3,043,511	33.50	3,044,971	33.50	3,182,007

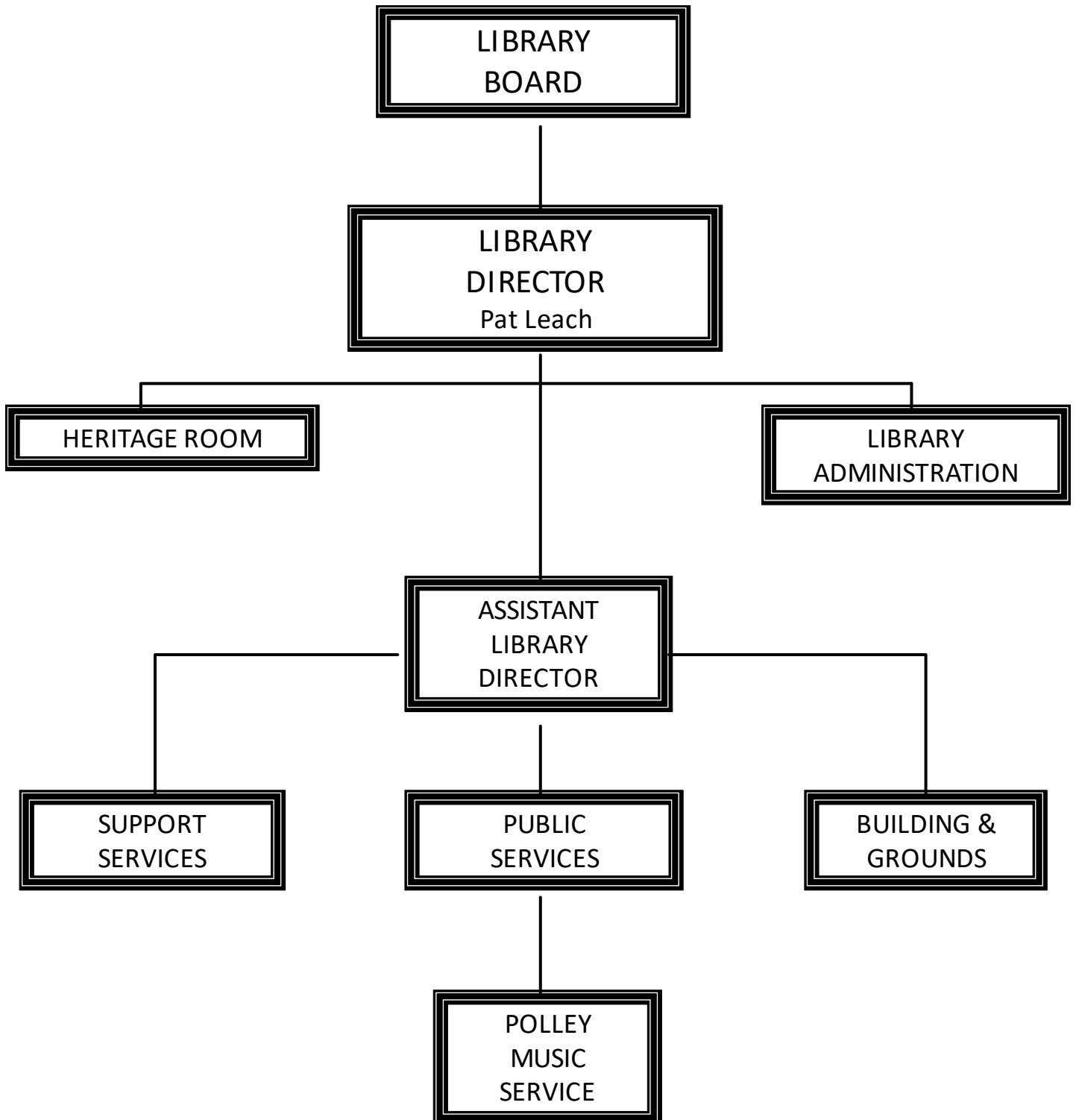
LAW DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2017-18</u>	<u>Budget 2017-18</u>	<u>Adopted FTE'S 2018-19</u>	<u>Adopted Budget 2018-19</u>	<u>Adopted FTE'S 2019-20</u>	<u>Adopted Budget 2019-20</u>
GENERAL FUND							
PROSECUTION ASSISTANT	X0024	4.00	188,924	4.00	204,466	4.00	206,109
LEGAL SECRETARY	X0026	3.00	148,157	3.00	159,489	3.00	161,890
PARALEGAL	X0028	2.00	107,067	2.00	116,581	2.00	119,406
EX. SR. OFFICE SPECIALIST	X0034	2.00	68,908	2.00	82,181	2.00	84,235
EXECUTIVE ASSISTANT	M0633	1.00	90,215	1.00	94,134	1.00	94,134
ATTORNEY I	M0705	1.00	70,734	2.00	132,066	2.00	140,123
ATTORNEY II	M0706	1.00	99,793	1.00	78,406	1.00	81,547
SENIOR ATTORNEY	M0707	12.00	1,451,696	11.00	1,414,611	11.00	1,434,285
CHIEF ASST CITY ATTORNEY	M0708	2.00	268,386	2.00	251,013	2.00	260,928
CITY ATTORNEY	D0710	1.00	122,597	1.00	126,925	1.00	126,925
SENIOR OFFICE ASSISTANT	N1032	0.00		0.10	4,109	0.10	4,257
SR CIVIL RIGHTS INVESTIGA	C2254	1.25	75,381	1.60	105,161	1.60	108,532
EQUITY/DIVERSITY OFFICER	M2255	1.00	85,270	1.00	90,773	1.00	91,534
COM. OUTREACH COORDINATOR	C2500	1.00	49,016	1.00	53,877	1.00	55,358
PERSONNEL ADJUSTMENT			122,781		73,479		151,556
WORKER'S COMPENSATION			3,102		3,262		3,434
TOTAL GENERAL FUND		32.25	2,952,027	32.70	2,990,534	32.70	3,124,251
GRANTS-IN-AID FUND							
SENIOR OFFICE ASSISTANT	N1032	0.75	18,880	0.40	16,438	0.40	17,024
SR CIVIL RIGHTS INVESTIGA	C2254	0.50	47,917	0.40	24,249	0.40	24,916
PERSONNEL ADJUSTMENT			4,843		1,017		2,123
FRINGE BENEFITS			19,844		12,733		13,693
TOTAL GRANTS-IN-AID FUND		1.25	91,484	0.80	54,437	0.80	57,756
TOTAL ALL FUNDS		33.50	3,043,511	33.50	3,044,970	33.50	3,182,007

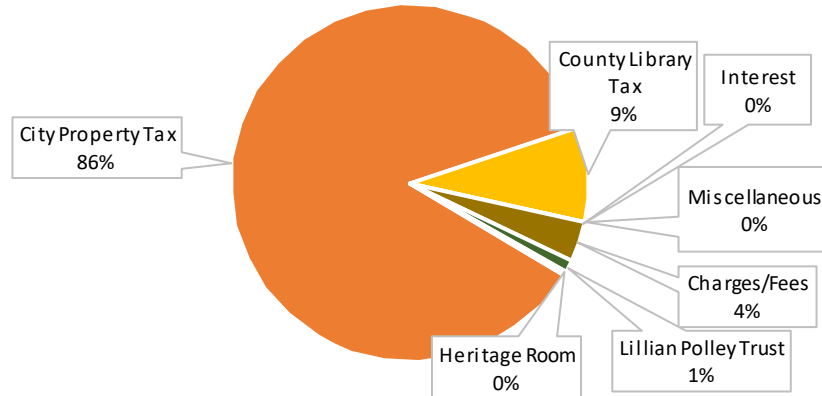
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LIBRARY DEPARTMENT



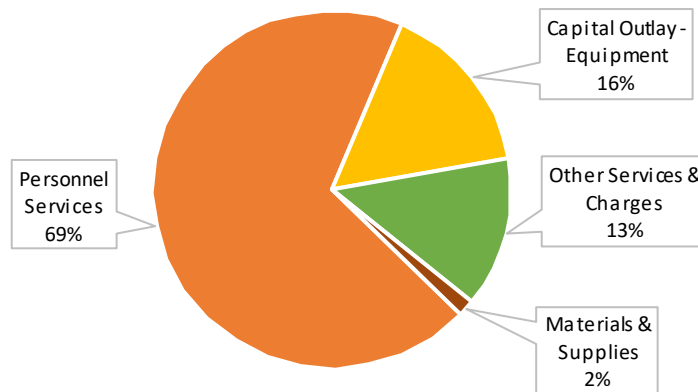
LIBRARY DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
City Property Tax	\$	8,477,188
County Library Tax	\$	830,410
Keno Fund	\$	808,500
Charges/Fees	\$	356,110
Lillian Polley Trust	\$	110,174
Heritage Room	\$	32,101
Interest	\$	9,000
Miscellaneous	\$	400
Total	\$	10,623,883

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	7,346,644
Capital Outlay - Equipment	\$	1,674,087
Other Services & Charges	\$	1,437,192
Materials & Supplies	\$	165,960
Total	\$	10,623,883

LIBRARY DEPARTMENT

Description

Lincoln City Libraries supports lifelong education for the Lincoln community through its support for learning, literature, and literacy. Within library buildings, people can check out books, DVDs, and CDs, attend special events such as preschool learning times or book groups, use library gathering spaces for study or meetings, and connect to the Internet via the library's personal computers or the library's wireless internet. People also engage with Lincoln City Libraries in the community, through the "15 Minutes a Day" campaign to encourage families to read aloud to preschoolers, representation in special events such as Jazz in June or Homeless Connect, and collaborations such as Lincoln Reads Aloud. Via the library's website, people connect to information relating to genealogy, investments, personalized Homework Help, quality video software instruction, and downloadable eBooks and audiobooks.

Significant Changes

An additional \$50,000 in FY 2018-19 and \$50,000 in FY 2019-20 is budgeted for Library Media. Evening hours to Bennett Martin Library added. 1 FTE Building Superintendent added.

Library Outcome, Goals and Performance Measures

Below are key performance measures listed for the Library Department as they relate to the overall performance initiative Taking Charge.



Library Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Livable Neighborhoods				
Goal	Provide community services that enhance neighborhoods				
Measure	Maintain satisfaction level, as measured in city's annual Taking Charge Satisfaction Survey, at 4.0 or above	4.1	4.1	4.1	4.1
Outcome	Livable Neighborhoods				
Goal	Provide community services that enhance neighborhoods				
Measure	Increase program attendance by 5% per year	120,000	126,000	132,300	138,900
Outcome	HealthyandProductive People				
Goal	Provide community services that enhance neighborhoods				
Measure	Maintain rate of youth ages 0-14 who participate in the Summer Reading Program at 20% of total Lincoln/Lancaster County youth population with 50% successfully completing the program	18.0 % Participate 50.5% completed	20.0 % Participate 50.0% completed	20.0 % Participate 50.0% completed	20.0 % Participate 50.0% completed
Outcome	HealthyandProductive People				
Goal	Provide community services that enhance neighborhoods				
Measure	Maintain per capita annual visits to library at or above national average	Lincoln = 7.0 National Avg. = 8.4	Lincoln = 8.0 National Avg. = 8.0	Lincoln = 8.0 National Avg. = 8.0	Lincoln = 8.0 National Avg. = 8.0
Outcome	HealthyandProductive People				
Goal	Provide community services that enhance neighborhoods				
Measure	Maintain per capita check-out rate at or above national average for reporting libraries in our population range	Lincoln = 10.20 National Avg. = 7.3	Lincoln = 10.0 National Avg. = TBD	Lincoln = 10.0 National Avg. = TBD	Lincoln = 10.0 National Avg. = TBD

LIBRARY DEPARTMENT

Library Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 8,236,147	\$ -	\$ 7,910,640	\$ 8,284,714
Intergovernmental	\$ 776,770	\$ -	\$ 830,410	\$ 863,626
Fees and Fines	\$ 360,974	\$ -	\$ 322,560	\$ 317,260
Charges for Services	\$ 33,834	\$ -	\$ 33,550	\$ 33,550
Interest	\$ 8,500	\$ -	\$ 9,000	\$ 9,500
Miscellaneous	\$ 6,548	\$ -	\$ 400	\$ 400
Transfers	\$ 4,000	\$ -	\$ -	\$ -
Total Revenues	\$ 9,426,773	\$ -	\$ 9,106,560	\$ 9,509,050

Personnel Services	\$ 6,755,327	\$ 7,004,899	\$ 7,213,816	\$ 7,555,702
Other Services & Charges	\$ 1,331,476	\$ 1,353,315	\$ 1,436,942	\$ 1,479,381
Capital Outlay - Equipment	\$ 947,798	\$ 913,600	\$ 855,587	\$ 866,300
Materials & Supplies	\$ 158,273	\$ 166,700	\$ 165,960	\$ 165,960
Total Expenditures	\$ 9,192,874	\$ 9,438,514	\$ 9,672,305	\$ 10,067,343

Heritage Room	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Donations/Contributions	\$ 37,854	\$ -	\$ 32,102	\$ 33,148
Total Revenues	\$ 37,854	\$ -	\$ 32,102	\$ 33,148

Personnel Services	\$ 30,291	\$ 31,189	\$ 32,904	\$ 34,826
Total Expenditures	\$ 30,291	\$ 31,189	\$ 32,904	\$ 34,826

Lillian Polley Trust	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Donations/Contributions	\$ 98,353	\$ -	\$ 107,785	\$ 107,785
Interest	\$ 1,008	\$ -	\$ -	\$ -
Total Revenues	\$ 99,361	\$ -	\$ 107,785	\$ 107,785

Personnel Services	\$ 98,009	\$ 98,588	\$ 99,924	\$ 102,930
Capital Outlay - Equipment	\$ 9,999	\$ 10,000	\$ 10,000	\$ 10,000
Other Services & Charges	\$ -	\$ 250	\$ 250	\$ 250
Total Expenditures	\$ 108,008	\$ 108,838	\$ 110,174	\$ 113,180

Library Keno Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Miscellaneous	\$ 413,712	\$ -	\$ 808,500	\$ 840,840
Total Revenues	\$ 413,712	\$ -	\$ 808,500	\$ 840,840

Capital Outlay - Equipment	\$ 616,897	\$ -	\$ 808,500	\$ 840,840
Other Services & Charges	\$ 12,228	\$ -	\$ -	\$ -
Materials & Supplies	\$ 9,303	\$ -	\$ -	\$ -
Total Expenditures	\$ 638,428	\$ -	\$ 808,500	\$ 840,840

LIBRARY DEPARTMENT

LIBRARY PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
ADMINISTRATION	6.80	681,463	6.80	703,358	6.80	733,772
PUBLIC SERVICE	83.09	5,098,377	84.09	5,177,902	84.09	5,411,058
SUPPORT SERVICES	14.15	1,225,059	14.15	1,250,238	14.15	1,317,480
BUILDINGS & GROUNDS	0.00	0	1.00	82,318	1.00	93,392
LIBRARY FUND	104.04	7,004,899	106.04	7,213,816	106.04	7,555,702
DONATIONS FUND	0.50	31,189	0.50	32,904	0.50	34,826
LILLIAN POLLEY TRUST FUND	1.00	98,588	1.00	99,924	1.00	102,930
TOTAL ALL FUNDS	105.54	7,134,676	107.54	7,346,644	107.54	7,693,458

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
LIBRARY FUND							
SENIOR Office ASSISTANT	N1032	1.00	42,876				
OFFICE SPECIALIST	N1034	1.00	48,080	2.00	90,942	2.00	92,739
ACCOUNT CLERK II	N1121	0.80	38,453	0.80	40,296	0.80	40,296
ACCOUNTANT	A1125	1.00	67,506	1.00	70,650	1.00	70,650
NETWORK SPECIALIST I	A1484	1.00	61,640	1.00	66,884	1.00	67,954
SYSTEMS SPECIALIST III	C1516	2.00	145,207	2.00	152,022	2.00	152,022
SYSTEM SUPERVISOR	M1520	1.00	86,156	1.00	94,357	1.00	97,990
ADMINISTRATIVE AIDE I	A1631	1.00	58,805	1.00	61,507	1.00	61,507
LIBRARY SERVICE ASSOCIATE	C4114	49.08	2,195,536	50.08	2,278,605	50.08	2,301,587
LIBRARY SERVICE SUPER	A4115	5.75	280,719	5.75	291,858	5.75	293,310
LIBRARIAN	A4116	9.75	578,640	8.75	543,982	8.75	550,920
LIBRARY MANAGER	A4117	6.00	391,458	7.00	470,777	7.00	476,941
LIBRARY COORDINATOR	A4118	3.00	222,023	3.00	232,971	3.00	232,971
ASST LIBRARY DIRECTOR	M4130	1.00	76,072	1.00	90,617	1.00	93,720
LIBRARY DIRECTOR	D4132	1.00	104,491	1.00	111,378	1.00	111,378
ENTRY LEVEL WORKER	U4901	17.44	326,547	17.44	326,547	17.44	326,547
INTERMEDIATE LEVEL WORKER	U4902	1.75	32,760	1.75	32,760	1.75	32,760
PROFESSIONAL/TECH WORKER	U4904	0.47	16,612	0.47	17,916	0.47	17,916
BUILDING SUPERINTENDENT	A5110			1.00	58,515	1.00	61,927
PERSONNEL ADJUSTMENT			380,346		114,512		233,671
WORKERS COMPENSATION			21,948		20,540		19,577
FRINGE BENEFITS			1,829,024		2,046,181		2,219,319
TOTAL LIBRARY FUND		104.04	7,004,899	106.04	7,213,816	106.04	7,555,702

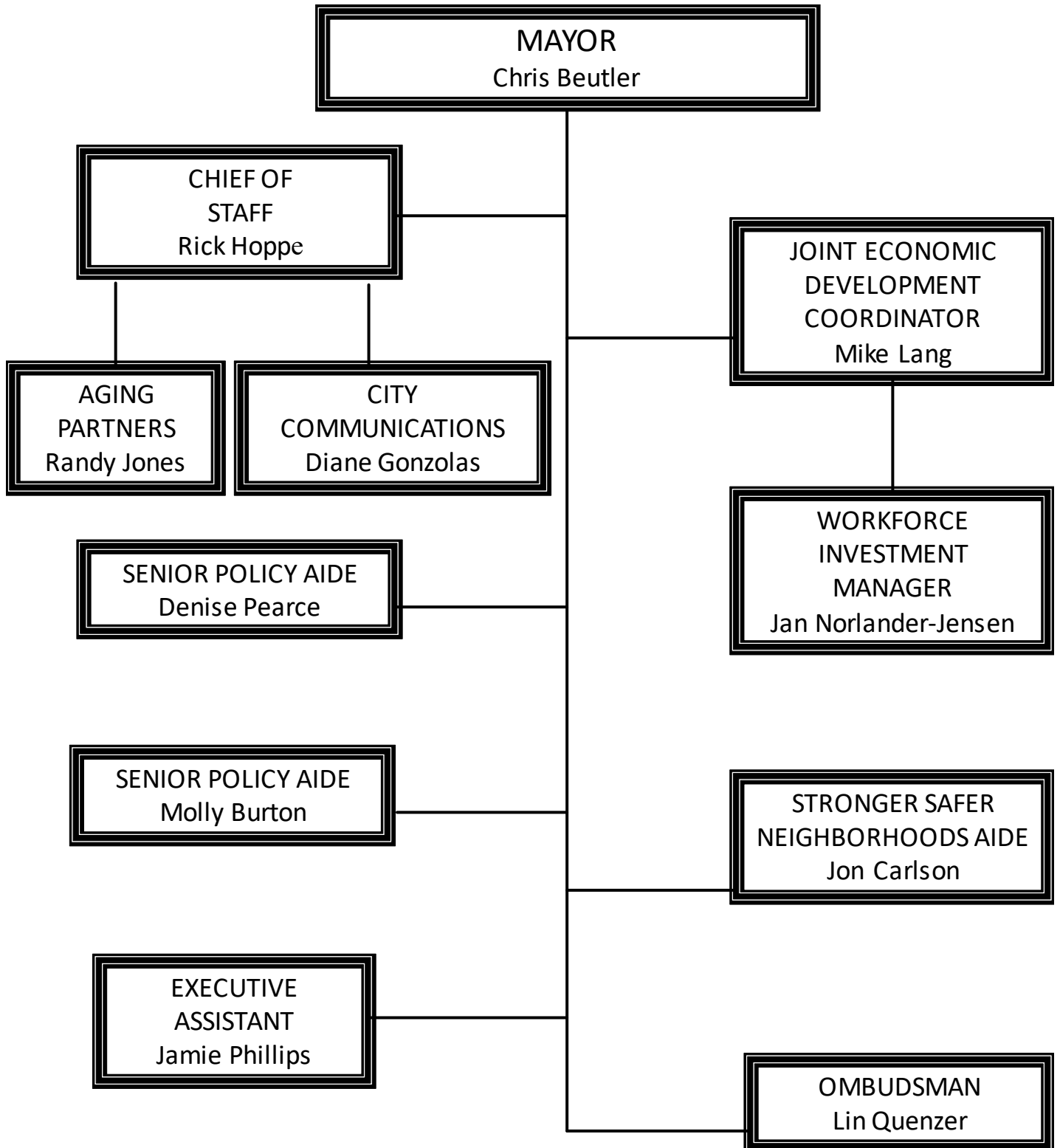
LIBRARY DEPARTMENT

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
HERITAGE ROOM							
LIBRARIAN	A4116	0.50	25,382	0.50	27,504	0.50	28,401
PERSONNEL ADJUSTMENT			1,560		688		1,438
FRINGE BENEFITS			4,247		4,712		4,987
TOTAL DONATIONS FUND		0.50	31,189	0.50	32,904	0.50	34,826
LILLIAN POLLEY TRUST FUND							
LIBRARY MANAGER	A4117	1.00	70,867	1.00	74,169	1.00	74,169
PERSONNEL ADJUSTMENT			5,242		1,854		3,682
FRINGE BENEFITS			22,479		23,901		25,079
TOTAL LILLIAN POLLEY FUND		1.00	98,588	1.00	99,924	1.00	102,930
TOTAL ALL FUNDS		105.54	7,134,676	107.54	7,346,644	107.54	7,693,458

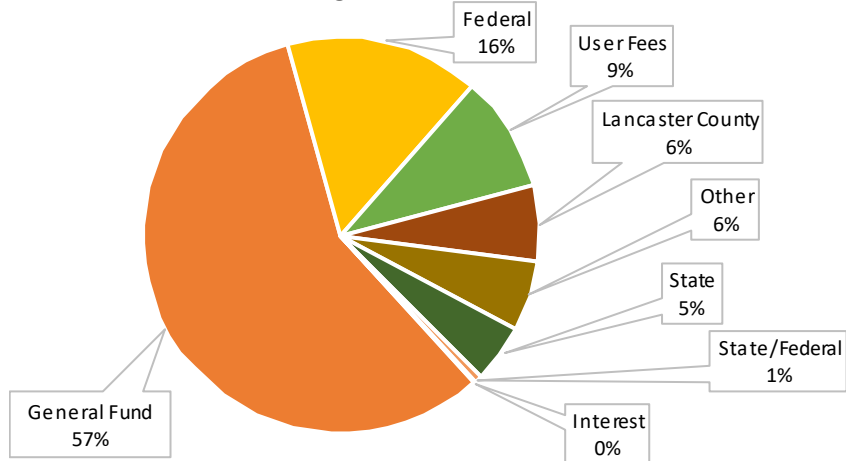


MAYOR'S DEPARTMENT



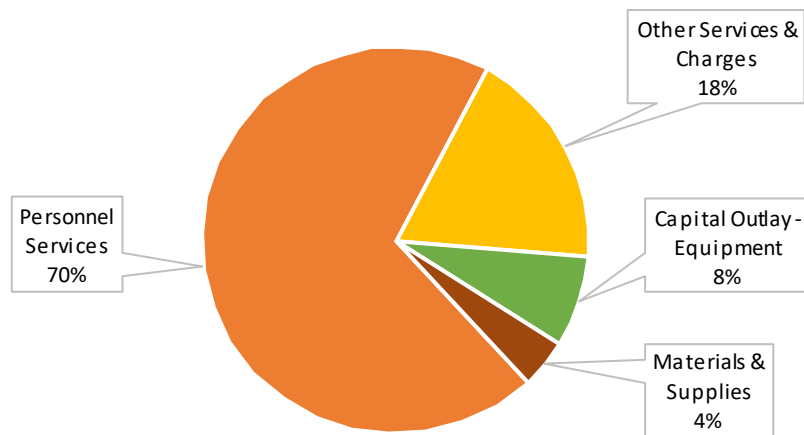
MAYOR'S DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
General Fund	\$	3,887,182
Federal	\$	1,067,655
User Fees	\$	640,660
Lancaster County	\$	414,052
Other	\$	389,627
State	\$	329,266
State/Federal	\$	41,066
Interest	\$	4,262
Total	\$	6,773,770

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	4,726,127
Other Services & Charges	\$	1,253,237
Capital Outlay - Equipment	\$	514,375
Materials & Supplies	\$	280,031
Total	\$	6,773,770

MAYOR'S DEPARTMENT

Description

The Mayor's Office is responsible for the executive and administrative work and affairs of the City per the City Charter.

Aging Partners division supports quality of life, independence, and options for older adults and their caregivers in an eight-county area in Nebraska. Key functions include advocacy; protecting rights and preventing abuse; promoting individual self-determinations and control; ensuring access to long-term services and supports; and providing effective and responsive management.

The City Communications division of the Mayor's Office works with all departments and divisions in City government to provide accurate and timely information to the public on City programs and services. Communication tools include media relations (news releases and news conferences), website design and content, social media, government access televisions (LNKTV), marketing, advertising and printed materials.

Changes

- Funding is added in Aging Partners to enhance the effort of raising donations that are estimated to generate approximately \$90,000 each year.
- Revenue and expenditures formerly budgeted in the City Communications Revolving Funds are now included in the City Communications General Fund.

Mayor's Department Outcome, Goals and Performance Measures

Below are key performance measures listed for the Mayor's Department as they relate to the overall performance initiative Taking Charge.

Mayor Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Healthy and Productive People				
Goal	Support active living				
Measure	Ensure that a greater percentage of Aging Partners transportation and congregate meal participants live alone than Lancaster County's general 65+ population	0.53	0.54	0.54	0.54
Outcome	Healthy and Productive People				
Goal	Support vulnerable populations				
Measure	Ensure utilization of Aging Partners services by 20% of all Lancaster County citizens age 65 and older	14%	16%	16%	16%
Outcome	Healthy and Productive People				
Goal	Promote self sufficiency				
Measure	Ensure utilization of Aging Partners services by 50% of all Lancaster County citizens age 65 and older at 150% of poverty or less	31%	33%	33%	33%
Outcome	Accountable Government				
Goal	Provide for a well informed public able to fully access City services and participate in local government				
Measure	Increase the % of people who can correctly identify the City's share of total property tax levy from 27% to 30%	0.27	0.3	0.3	0.3
Outcome	Accountable Government				
Goal	Provide for a well informed public able to fully access City services and participate in local government				
Measure	Increase the number of people using the City's website by at least 5% over the three years	2,863,598	3,006,778	3,006,778	3,006,778

MAYOR'S DEPARTMENT

Aging Partners Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 2,393,283	\$ -	\$ 2,367,061	\$ 2,484,811
Intergovernmental	\$ 1,318,763	\$ -	\$ 1,234,220	\$ 1,245,478
Donations/Contributions	\$ 136,504	\$ -	\$ 229,862	\$ 234,662
Fees and Fines	\$ 58,257	\$ -	\$ 65,294	\$ 67,444
Charges for Services	\$ 730	\$ -	\$ 3,000	\$ 3,000
Interest	\$ 4,537	\$ -	\$ -	\$ -
Miscellaneous	\$ 375	\$ -	\$ -	\$ -
Taxes	\$ 1	\$ -	\$ -	\$ -
Total Revenue	\$ 3,912,450	\$ -	\$ 3,899,437	\$ 4,035,395
Personnel Services	\$ 2,578,313	\$ 2,795,256	\$ 2,711,773	\$ 2,843,203
Other Services & Charges	\$ 875,251	\$ 923,639	\$ 916,228	\$ 919,881
Materials & Supplies	\$ 244,871	\$ 258,229	\$ 257,061	\$ 257,372
Capital Outlay - Equipment	\$ 13,545	\$ 10,100	\$ 14,375	\$ 14,939
Total Expenditures	\$ 3,711,980	\$ 3,987,224	\$ 3,899,437	\$ 4,035,395
A.P. Multi-County Grants-In-Aid Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 636,613	\$ -	\$ 617,819	\$ 647,729
Charges for Services	\$ 151,783	\$ -	\$ 159,765	\$ 164,905
Donations/Contributions	\$ 242	\$ -	\$ -	\$ -
Total Revenue	\$ 788,638	\$ -	\$ 777,584	\$ 812,634
Personnel Services	\$ 613,511	\$ 749,000	\$ 661,571	\$ 696,322
Other Services & Charges	\$ 123,535	\$ 113,492	\$ 114,138	\$ 114,437
Materials & Supplies	\$ 1,171	\$ 2,660	\$ 1,875	\$ 1,875
Capital Outlay - Equipment	\$ -	\$ 2,000	\$ -	\$ -
Total Expenditures	\$ 738,217	\$ 867,152	\$ 777,584	\$ 812,634
General Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 670	\$ -	\$ 112,538	\$ 113,131
Transfers	\$ -	\$ -	\$ 47,023	\$ 47,023
Intergovernmental	\$ -	\$ -	\$ 34,000	\$ 34,000
Total Revenue	\$ 670	\$ -	\$ 193,561	\$ 194,154
Personnel Services	\$ 1,148,060	\$ 1,189,310	\$ 1,326,350	\$ 1,371,704
Other Services & Charges	\$ 155,383	\$ 142,568	\$ 186,976	\$ 195,414
Materials & Supplies	\$ 5,118	\$ 5,545	\$ 6,795	\$ 6,795
Total Expenditures	\$ 1,308,561	\$ 1,337,423	\$ 1,520,121	\$ 1,573,913

MAYOR'S DEPARTMENT

Cable Access Television Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fines and Fees	\$ 248,859	\$ -	\$ 248,859	\$ 248,859
Interest	\$ 4,262	\$ -	\$ 4,262	\$ 4,262
Miscellaneous	\$ 580	\$ -	\$ -	\$ -
Total Revenue	\$ 253,701	\$ -	\$ 253,121	\$ 253,121
Capital Outlay - Equipment	\$ 24,938	\$ 50,000	\$ 500,000	\$ 400,000
Other Services & Charges	\$ 15,846	\$ 45,742	\$ 35,895	\$ 40,895
Personnel Services	\$ 25,881	\$ 26,193	\$ 26,433	\$ 27,514
Materials & Supplies	\$ 13,342	\$ 13,150	\$ 14,300	\$ 14,300
Total Expenditures	\$ 80,007	\$ 135,085	\$ 576,628	\$ 482,709

City Communications Revolving Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 83,914	\$ -	\$ -	\$ -
Intergovernmental	\$ 31,171	\$ -	\$ -	\$ -
Total Revenue	\$ 115,085	\$ -	\$ -	\$ -
Personnel Services	\$ 74,921	\$ 77,788	\$ -	\$ -
Other Services & Charges	\$ 41,132	\$ 56,092	\$ -	\$ -
Materials & Supplies	\$ 219	\$ 2,500	\$ -	\$ -
Total Expenditures	\$ 116,272	\$ 136,380	\$ -	\$ -

MAYOR'S DEPARTMENT PERSONNEL SUMMARY

	FTE'S	Budget	Adopted	Adopted	Adopted	Adopted
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
AGING PARTNERS FUND						
ADMINISTRATIVE SERVICES	7.00	543,660	7.00	571,811	7.00	600,941
COMMUNITY ACTIVITIES & SERVICES	20.57	1,272,448	14.56	877,798	14.56	917,225
PERSONAL & FAMILY SERVICE	11.57	979,148	10.87	910,698	10.87	954,692
COORDINATION & TECH	-	-	5.75	351,466	5.75	370,345
TOTAL AGING PARTNERS FUND	39.14	2,795,256	38.18	2,711,773	38.18	2,843,203
AGING PARTNERS MULTI-COUNTY GRANTS-IN-AID	8.90	749,000	7.85	661,571	7.85	696,322
CITY COMMUNICATIONS REVOLVING FUND	0.80	77,788	-	-	-	-
CABLE ACCESS FUND	0.25	26,193	0.25	26,433	0.25	27,514
GENERAL FUND						
City Communications	4.45	294,113	5.75	382,278	5.75	395,689
Mayor's Office	9.95	779,851	9.95	825,330	9.95	854,359
WIOA Administration	1.00	115,346	1.00	118,742	1.00	121,656
TOTAL GENERAL FUND	15.40	1,189,310	16.70	1,326,350	16.70	1,371,704
TOTAL ALL FUNDS	64.49	4,837,547	62.98	4,726,127	62.97	4,938,743

MAYOR'S DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
AGING PARTNERS FUND							
SENIOR OFFICE ASSISTANT	N1032	2.10	83,708	2.58	108,289	2.58	108,289
OFFICE SPECIALIST	N1034	0.80	38,070	0.80	39,884	0.80	39,884
OFFICE MANAGER	N1036	0.50	25,642				
ACCOUNT CLERK I	N1120	0.60	27,412	0.68	32,273	0.68	32,273
ACCOUNT CLERK II	N1121	0.60	29,069	0.68	30,119	0.68	30,119
ACCOUNT CLERK III	N1122	0.40	16,602	0.45	20,298	0.45	20,298
ACCOUNTING SUPERVISOR	C1124	0.30	16,149	0.30	17,380	0.30	17,380
SYSTEMS SPECIALIST I	C1512	0.50	23,970	0.50	25,851	0.50	25,851
SYSTEMS SPECIALIST III	C1516	0.50	35,581	0.50	37,302	0.50	37,302
ADMINISTRATIVE SECRETARY	C1630	0.50	29,028				
ADMINISTRATIVE OFFICER	A1633	0.50	35,768	0.50	38,684	0.50	38,684
PUBLIC INFO SPEC III	A1643	0.75	38,479	0.75	52,228	0.75	52,228
PROGRAM MONITOR	A2260			0.50	23,483	0.50	23,483
PROGRAM MANAGER	A2413	0.50	36,369	0.50	39,398	0.50	39,398
AGING SERVICES SUPERVISOR	A2414	1.50	122,375	1.50	124,704	1.50	124,704
DIR LINCOLN AREA AGING	D2416	0.50	42,500	0.50	44,650	0.50	44,650
AGING SPECIALIST I	C2420	1.80	64,866	2.18	82,135	2.18	82,135
AGING SPECIALIST II	C2421	7.83	358,208	6.25	316,799	6.25	316,799
AGING SPECIALIST III	C2422	4.17	246,859	5.25	297,568	5.25	297,568
AGING SPECIALIST IV	A2423	3.00	202,742	2.85	185,351	2.85	185,351
AGING PROGRAM COORDINATOR	A2424	1.95	136,092	1.20	86,138	1.20	86,138
ENTRY LEVEL WORKER	U4901	2.25	43,759	2.39	45,568	2.39	45,568
INTERMEDIATE LEVEL WORKER	U4902	3.73	77,237	3.57	73,723	3.57	73,723
PARA-PROFESSIONAL/TECHNIC	U4903	0.75	20,787	0.75	20,787	0.75	20,787
PROFESSIONAL/TECH WORKER	U4904	0.50	11,889	0.39	15,360	0.39	15,360
COOK	N5435	1.00	39,884	1.00	41,735	1.00	41,735
FOOD SERVICE WORKER	N5436	1.63	58,035	1.63	58,603	1.63	58,603
PERSONNEL ADJUSTMENT			154,743		42,795		106,888
WORKERS COMPENSATION			5,754		5,227		4,790
FRINGE BENEFITS			773,679		805,441		873,215
TOTAL AGING PARTNERS FUND		39.14	2,795,256	38.18	2,711,773	38.18	2,843,203
AGING PARTNERS MULTI-COUNTY GRANTS-IN-AID							
SENIOR OFFICE ASSISTANT	N1032	0.88	32,535	0.88	34,656	0.88	35,244
OFFICE SPECIALIST	N1034	0.20	9,518	0.20	9,972	0.20	10,035
OFFICE MANAGER	N1036	0.50	25,642				
ACCOUNT CLERK I	N1120	0.15	6,853				
ACCOUNT CLERK III	N1122	0.35	14,527	0.35	15,787	0.35	16,331
ACCOUNTING SUPERVISOR	C1124	0.70	37,680	0.30	17,380	0.30	17,841
SYSTEMS SPECIALIST I	C1512	0.50	23,970	0.50	25,851	0.50	26,563
SYSTEMS SPECIALIST III	C1516	0.50	35,581	0.50	37,302	0.50	37,302
ADMINISTRATIVE SECRETARY	C1630	0.50	29,028				
ADMINISTRATIVE OFFICER	A1633	0.50	35,768	0.50	38,684	0.50	39,877
PUBLIC INFO SPEC III	A1643	0.25	12,826	0.25	17,410	0.25	17,546
PROGRAM MONITOR	A2260			0.50	23,483	0.50	24,247
PROGRAM MANAGER	A2413	0.50	36,369	0.50	39,398	0.50	40,914
AGING SERVICES SUPERVISOR	A2414	0.50	40,792	0.50	42,708	0.50	42,708
DIR LINCOLN AREA AGING	D2416	0.50	42,500	0.50	44,650	0.50	44,650
AGING SPECIALIST II	C2421	1.00	40,939	1.00	43,673	1.00	44,872
AGING SPECIALIST III	C2422	0.50	29,726	0.50	31,137	0.50	31,137
AGING PROGRAM COORDINATOR	A2424	0.30	22,278	0.30	23,319	0.30	23,319
PARA-PROFESSIONAL/TECHNIC	U4903	0.57	14,875	0.57	14,875	0.57	14,875

MAYOR'S DEPARTMENT

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
PERSONNEL ADJUSTMENT			43,629		11,369		23,279
WORKERS COMPENSATION			1,164		990		993
FRINGE BENEFITS			212,800		188,927		204,589
TOTAL A.P. MULTI-COUNTY GRANTS-IN-AID FUND		8.90	749,000	7.85	661,571	7.85	696,322
CABLE ACCESS FUND							
PUBLIC INFO SPEC III	A1643	0.25	16,186	0.25	16,988	0.25	16,988
PERSONNEL ADJUSTMENT			1,631		425		860
FRINGE BENEFITS			8,376		9,020		9,666
TOTAL CABLE ACCESS FUND		0.25	26,193	0.25	26,433	0.25	27,514
CITY COMMUNICATIONS-REVOLVING FUND							
PUBLIC INFO SPEC II	A1642	0.55	31,345				
PUBLIC INFO SPEC III	A1643	0.25	16,186				
PERSONNEL ADJUSTMENT			4,806				
WORKERS COMPENSATION			338				
FRINGE BENEFITS			25,113				
TOTAL CITY COMMUNICATIONS REVOLVING		0.80	77,788	-	-	-	-
GENERAL FUND							
EX. OFFICE SPECIALIST	X0034	2.00	94,240	2.00	99,313	2.00	99,313
EXECUTIVE ASSISTANT	W0633	1.00	66,033	1.00	71,805	1.00	73,698
ADMIN ASST TO THE MAYOR	D0653	4.95	413,292	4.95	454,909	4.95	454,909
OMBUDSMAN	E0655	1.00	63,059	1.00	67,894	1.00	70,258
INTERNET SUPPORT SPECIAL.	N1466	1.00	64,395	1.00	67,654	1.00	68,562
PUBLIC INFO SPEC I	C1641	0.50	19,556	1.00	43,076	1.00	44,262
PUBLIC INFO SPEC II	A1642	1.45	74,660	2.00	113,831	2.00	115,430
PUBLIC INFO SPEC III	A1643	0.50	32,371	0.75	50,965	0.75	50,965
PUBLIC INFORMATION OFFICE	M1645	1.00	89,173	1.00	95,672	1.00	95,672
MAYOR	L1700	1.00	83,000	1.00	87,129	1.00	87,129
DEPT LIAISON/COMPLIANCE	W2023			1.00	115,846	1.00	115,846
URBAN DEVELOPMENT MANAGER	M2209	1.00	110,952				
OVERTIME					1,000		1,000
PERSONNEL ADJUSTMENT			57,995		34,002		69,143
WORKERS COMPENSATION			20,584		23,255		25,516
TOTAL GENERAL FUND		15.40	1,189,310	16.70	1,326,350	16.70	1,371,704
TOTAL ALL FUNDS		64.49	4,837,547	62.98	4,726,127	62.97	4,938,743

MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGET DESCRIPTIONS

Antelope Valley Bond Debt Fund - To accumulate resources for payment of principal and interest on Antelope Valley Revenue Bonds. Revenue comes from State cigarette tax.

Bond Interest & Redemption Fund - To accumulate resources for payment of principal and interest on general obligation bond issues. Resources are derived from a specific annual tax levy.

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.

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

Debt Service/General Fund - To accumulate resources for payment of principal and interest on General Fund Certificates of Participation.

General Expense/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.

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

Special Assessments Revolving Fund - To account for the receipt and disbursement of special assessment bond proceeds and other income which is derived from interest income, developers share of districts and City subsidies. This fund is also used to account for the administrative cost of collection of and accounting for special assessments levied against benefited properties.

Special Events Division/General Fund - To account for expenditures incurred throughout the City for co-sponsored special events. Includes Fourth of July 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.

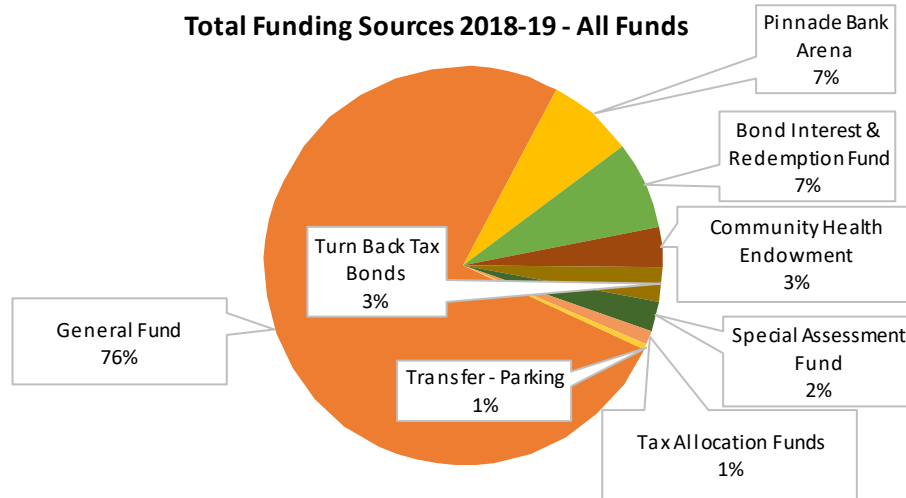
Tax Allocation Projects Debt Service Fund - To accumulate resources for payment of principal and interest on tax allocation bonds. Resources are derived from additional taxes generated by the properties upon completion of the redevelopment projects.

Significant Changes

- Health Insurance is projected to increase 3% in year 1 and 10% in year 2 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

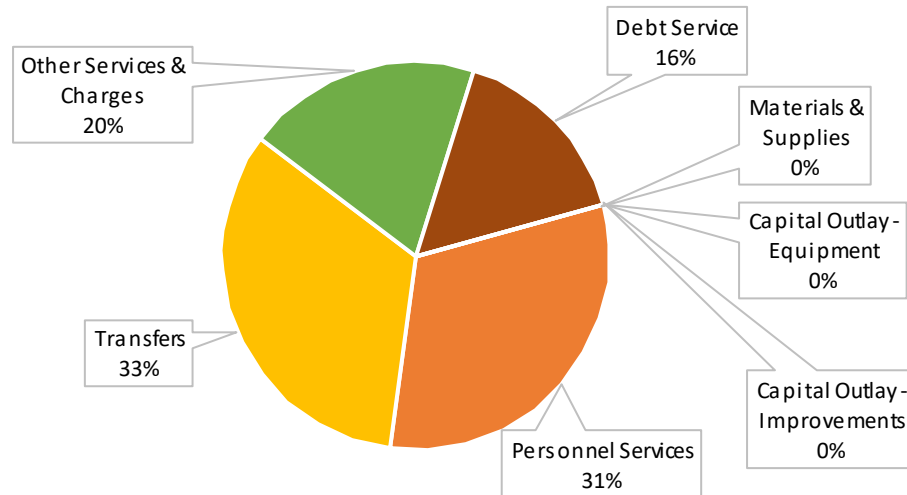
Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds

General Fund	\$	59,399,546
Bond Interest & Redemption Fund	\$	5,588,169
Pinnacle Bank Arena	\$	5,484,582
Community Health Endowment	\$	2,503,105
Turn Back Tax Bonds	\$	2,196,701
Special Assessment Fund	\$	1,888,876
Tax Allocation Funds	\$	904,414
Transfer - Parking	\$	400,000
Total	\$	78,365,393

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds

Personnel Services	\$	24,476,534
Transfers	\$	26,034,191
Other Services & Charges	\$	15,364,466
Debt Service	\$	12,378,830
Capital Outlay - Equipment	\$	70,000
Capital Outlay - Improvements	\$	25,000
Materials & Supplies	\$	16,372
Total	\$	78,365,393

MISCELLANEOUS BUDGETS

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/Debt Service	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 29,393	\$ -	\$ 150,000	\$ 150,000
Total Revenues	\$ 29,393	\$ -	\$ 150,000	\$ 150,000
Debt - Sidewalks (18039)	\$ 488,170	\$ 489,550	\$ 491,970	\$ 488,570
Debt - Entryway Corridor (18040)	\$ 305,187	\$ 304,800	\$ 305,888	\$ 305,688
Capital Imp. - Fiber Netwrk. (18041)		\$ 153,950		
Total Expenditures	\$ 793,357	\$ 948,300	\$ 797,858	\$ 794,258

GF/General Expense - Summary	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Personnel Services	\$ 18,406,287	\$ 20,135,815	\$ 20,530,316	\$ 22,185,155
Other Services & Charges	\$ 6,056,240	\$ 6,779,297	\$ 7,591,642	\$ 7,052,386
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
Transfers	\$ 544,226	\$ -	\$ -	\$ -
Total Expenditures	\$ 25,035,902	\$ 27,006,612	\$ 28,221,458	\$ 29,337,141

General Fund/Interfund Transfers	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
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 Health	\$ 4,385,426	\$ 4,437,181	\$ 4,561,065	\$ 4,827,518
City Share of Aging	\$ 2,393,283	\$ 2,408,768	\$ 2,393,524	\$ 2,532,316
City Share - Street Improvements			\$ 2,280,771	\$ 2,479,495
City Share of Building & Safety	\$ 1,148,838	\$ 1,138,810	\$ 1,310,836	\$ 1,354,362
City Share of Animal Control	\$ 817,751	\$ 844,797	\$ 864,340	\$ 941,095
City Share - Transportation O & M	\$ -	\$ -	\$ 500,000	\$ 525,000
City Share - Transp. & Util. Revolv.	\$ -	\$ -	\$ 305,454	\$ 227,223
City Match Federal Programs	\$ 67,482	\$ 67,858	\$ 60,647	\$ 63,014
City Share of WIA	\$ -	\$ 82,705	\$ -	\$ -
Library CIP Projects	\$ 211,064	\$ -	\$ -	\$ -
City Share of Snow Removal	\$ 587,113	\$ 708,068	\$ -	\$ -
Total Expenditures	\$ 20,274,616	\$ 20,578,451	\$ 24,010,021	\$ 25,560,837

MISCELLANEOUS BUDGETS

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

GF/Special Ev. -Lincoln Marathon	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Personnel Services	\$ 37,491	\$ 28,000	\$ 38,000	\$ 38,000
Other Services & Charges	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Materials & Supplies	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
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

Antelope Valley Debt Serv. Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 2,875,604			
Interest	\$ 7,229			
Total Revenues	\$ 2,882,833	\$ -	\$ -	\$ -
Transfers	\$ 2,875,604			
Debt Service	\$ 2,070,687			
Total Expenditures	\$ 4,946,291	\$ -	\$ -	\$ -

Bond Interest & Redemption Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 6,302,613		\$ 5,014,718	\$ 5,130,508
Interest	\$ 12,163		\$ 12,000	\$ 12,000
Total Revenues	\$ 6,314,776	\$ -	\$ 5,026,718	\$ 5,142,508
Debt Service	\$ 6,013,147	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819
Total Expenditures	\$ 6,013,147	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819

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 Expenditures	\$ 1,200	\$ 600,000	\$ -	\$ -

MISCELLANEOUS BUDGETS

Community Health Endowment	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Miscellaneous	\$ 2,616,551	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523
Total Revenues	\$ 2,616,551	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523
Other Services & Charges	\$ 2,243,310	\$ 2,331,271	\$ 2,082,147	\$ 2,333,898
Personnel Services	\$ 367,309	\$ 397,652	\$ 414,586	\$ 431,253
Materials & Supplies	\$ 5,932	\$ 6,372	\$ 6,372	\$ 6,372
Total Expenditures	\$ 2,616,551	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523

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

Special Assessment Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 1,677,701	\$ -	\$ 1,885,673	\$ 1,881,625
Transfers	\$ 1,142,394	\$ -	\$ -	\$ -
Interest	\$ 21,763			
Total Revenues	\$ 2,841,858	\$ -	\$ 1,885,673	\$ 1,881,625
Transfers	\$ 1,269,215	\$ -	\$ 1,599,900	\$ 1,599,900
Debt Service	\$ 283,723	\$ 279,500	\$ 285,773	\$ 281,725
Other Services & Charges	\$ 7,218	\$ -	\$ 3,203	\$ 3,363
Total Expenditures	\$ 1,560,156	\$ 279,500	\$ 1,888,876	\$ 1,884,988

Tax Allocation Funds	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 8,380,319	\$ -	\$ 1,059,038	\$ 823,638
Transfers	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 206,468	\$ -	\$ -	\$ -
Interest	\$ 23,216	\$ -	\$ -	\$ -
Total Revenues	\$ 8,610,003	\$ -	\$ 1,059,038	\$ 823,638
Debt Service	\$ 1,006,837	\$ 907,980	\$ 904,414	\$ 621,281
Transfer	\$ 704,778	\$ -	\$ -	\$ -
Other Services & Charges	\$ 5,457,933	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,169,548	\$ 907,980	\$ 904,414	\$ 621,281

MISCELLANEOUS BUDGETS

Turn Back Tax Bonds	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 1,581,691	\$ -	\$ 2,028,830	\$ 2,069,000
Interest	\$ 8,522	\$ -	\$ -	\$ -
Total Revenues	\$ 1,590,213	\$ -	\$ 2,028,830	\$ 2,069,000
Debt Service	\$ 1,789,031	\$ 1,780,700	\$ 1,772,431	\$ 1,759,831
Transfers	\$ -	\$ -	\$ 424,270	\$ 588,670
Total Expenditures	\$ 1,789,031	\$ 1,780,700	\$ 2,196,701	\$ 2,348,501

GF/General Expense - Detail	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Personnel Services				
Health Insurance	\$ 14,940,383	\$ 16,315,167	\$ 16,776,192	\$ 18,286,049
Pension	\$ 1,906,672	\$ 2,412,618	\$ 2,321,607	\$ 2,428,796
Dental Insurance	\$ 624,715	\$ 662,737	\$ 687,457	\$ 721,893
PEHP	\$ 490,200	\$ 591,142	\$ 595,283	\$ 596,881
Life Insurance	\$ 94,719	\$ 100,663	\$ 104,757	\$ 104,686
Employee Assistance Program	\$ 35,739	\$ 44,700	\$ 44,811	\$ 44,809
Deferred Compensation	\$ 962	\$ 1,588	\$ 209	\$ 1,939
Startran Passports	\$ 332	\$ 7,200	\$ -	\$ 102
New Pension Plan	\$ 312,567	\$ -	\$ -	\$ -
Total Personnel	\$ 18,406,287	\$ 20,135,815	\$ 20,530,316	\$ 22,185,155

Materials & Supplies

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

Other Services & Charges

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
Industrial Promotion	\$ 725,000	\$ 730,000	\$ 730,000	\$ 730,000
Shared Serv - Public Def	\$ 409,228	\$ 429,700	\$ 451,173	\$ 473,732
City Share Linc Center Ma	\$ 352,053	\$ 425,455	\$ 439,944	\$ 453,142
Misc Contractual Services	\$ 255,230	\$ 277,000	\$ 397,500	\$ 400,500
Oracle Financial System	\$ 294,763	\$ 342,400	\$ 342,500	\$ 343,000
Minor Bldg & Grnds Impr	\$ 303,500	\$ 303,500	\$ 319,570	\$ 319,570
City-Wide Payroll System	\$ 52,096	\$ 202,200	\$ 305,300	\$ 220,000
Election Expense	\$ 206,392	\$ 75,000	\$ 265,000	\$ 100,000
Shared Serv - Civil Defense	\$ 216,771	\$ 236,801	\$ 225,000	\$ 237,000
Shared Serv - Human Serv Adm	\$ 174,936	\$ 185,000	\$ 193,000	\$ 204,000
Friendship Home	\$ 175,000	\$ 175,000	\$ 180,000	\$ 180,000
Family Service Association	\$ 160,000	\$ 160,000	\$ 175,000	\$ 175,000
Auditing Service	\$ 120,100	\$ 127,775	\$ 128,000	\$ 130,000
Lobbyist Service	\$ 99,763	\$ 112,000	\$ 117,600	\$ 123,480

MISCELLANEOUS BUDGETS

Memberships & Subscriptio	\$	81,701	\$	94,000	\$	107,300	\$	112,200
Court & Litigation Costs	\$	67,762	\$	100,000	\$	100,000	\$	100,000
Pershing Post Closure Costs	\$	76,693	\$	95,000	\$	100,000	\$	100,000
Lincoln Arts Council-Not JBC	\$	72,058	\$	76,270	\$	91,056	\$	95,609
City Sh-Impact Fees (Ec Dev)	\$	-	\$	60,000	\$	60,000	\$	60,000
St. Monica's	\$	40,000	\$	40,000	\$	40,000	\$	40,000
Credit Card/Bank Fees	\$	31,974	\$	27,000	\$	37,000	\$	39,000
People's City Mission	\$	35,000	\$	35,000	\$	35,000	\$	35,000
Printing	\$	769	\$	12,000	\$	34,000	\$	24,000
Demolition of Bldgs	\$	54,681	\$	30,000	\$	30,000	\$	30,000
Shared Serv - Corrections	\$	3,496	\$	30,000	\$	30,000	\$	30,000
Voices of Hope	\$	30,000	\$	30,000	\$	30,000	\$	30,000
Other Equip Maint & Repai	\$	21,554	\$	25,000	\$	25,000	\$	25,000
Graffiti Abatement	\$	17,225	\$	25,000	\$	25,000	\$	25,000
Property	\$	23,883	\$	25,711	\$	24,689	\$	26,143
Non-Profit Hub-Not JBC	\$	-	\$	20,000	\$	20,000	\$	20,000
Problem Resolution Team	\$	12,506	\$	55,000	\$	20,000	\$	20,000
City Sh-Impact Fees(LowInc)	\$	26,123	\$	20,000	\$	20,000	\$	20,000
Matt Talbot	\$	15,000	\$	15,000	\$	15,000	\$	15,000
Consultant Services	\$	8,653	\$	10,000	\$	10,000	\$	10,000
Family Violence Council	\$	10,000	\$	10,000	\$	10,000	\$	10,000
Salvation Army	\$	11,750	\$	11,750	\$	10,000	\$	10,000
Human Services Federation	\$	5,000	\$	5,000	\$	10,000	\$	10,000
NE Sports Council	\$	11,667	\$	10,000	\$	10,000	\$	10,000
Witness Fees	\$	2,979	\$	10,000	\$	10,000	\$	10,000
Building/Misc Permits	\$	3,593	\$	10,000	\$	10,000	\$	10,000
Public Relations	\$	332	\$	8,000	\$	8,000	\$	8,000
Advertising/Media Serv	\$	-	\$	2,500	\$	7,500	\$	7,500
Property Taxes	\$	-	\$	7,000	\$	7,000	\$	7,000
El Centro de las Am	\$	2,076	\$	5,000	\$	5,000	\$	5,000
United Way	\$	3,250	\$	3,250	\$	5,000	\$	5,000
Presentation/Training Mat'l	\$	403	\$	4,000	\$	4,000	\$	4,000
Delivery Service	\$	2,640	\$	3,000	\$	3,000	\$	3,000
Electricity - Bldg & Grnd	\$	-	\$	6,000	\$	2,000	\$	2,000
Water	\$	61	\$	5,000	\$	2,000	\$	2,000
Committee Expense	\$	-	\$	1,000	\$	1,000	\$	1,000
Telephone	\$	364	\$	120	\$	400	\$	400
Fees Paid to State of NE	\$	25	\$	200	\$	200	\$	200
Garbage Service	\$	-	\$	150	\$	150	\$	150
Legal Services	\$	48,370	\$	-	\$	-	\$	-
Negotiation & Appraisal	\$	4,200	\$	-	\$	-	\$	-
Mental Health Assoc	\$	-	\$	63,000	\$	-	\$	-
Asian Community & Cultural Center	\$	10,000	\$	10,000	\$	-	\$	-
The Bridge	\$	372,920	\$	380,800	\$	-	\$	-
JBC Increase	\$	-	\$	-	\$	-	\$	15,000
Shared Serv - Youth Pre-Trial Div.	\$	11,250	\$	-	\$	-	\$	-
Meals & Parking	\$	1,125	\$	-	\$	-	\$	-
Fees/Licenses/Titles/Permits	\$	852	\$	-	\$	-	\$	-
Total Other Services & Charges	\$	6,056,241	\$	6,779,297	\$	7,591,642	\$	7,052,386

MISCELLANEOUS BUDGETS

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 Expenditures	\$	25,035,903	\$	27,006,612	\$	28,221,458	\$	29,337,141

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	<u>146,353</u>

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	<u>2,612,333</u>

Other Event Income

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

Total Event Income

3,739,701

Other Operating Income

1,144,881

JPA Operational Increment

600,000

Gross Income

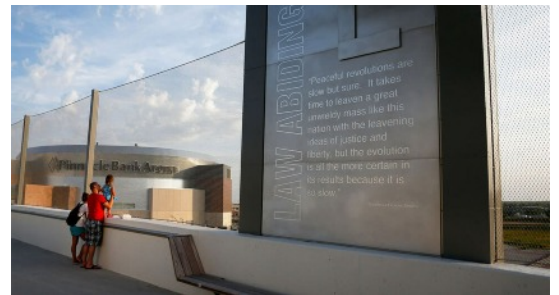
5,484,582

Operating Expenses

Employee Salaries and Wages	4,062,750
Payroll Taxes & Benefits	1,004,617
Less: Event Labor Allocations	(1,608,735)
Net Employee Wages and Benefits	3,458,632
Contracted Services	4,800
General and Administrative	341,800
Operations	88,250
Repair & Maintenance	6,300
Supplies	151,000
Insurance	196,800
Utilities	1,025,000
Management Fees	212,000
Total Operating Expenses	<u>5,484,582</u>

Net Income (Loss)

0



MISCELLANEOUS BUDGETS

FY2018-2019 and FY2019-2020 Budget Community Health Endowment

I. Administration	FY2018/19	FY2019/2020
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

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PARKS & RECREATION DEPARTMENT

DIRECTOR OF PARKS & RECREATION

Lynn Johnson

Budget Administration
Public Art
Special Projects

PARK OPERATIONS

Parks
Public Gardens
Trails
Community Forestry
Ballfields

RECREATION

Centers
Aquatics
Athletics
Outdoor Education
Public Information

PLANNING AND FACILITIES

Planning and Construction
Facilities Maintenance

MUNICIPAL GOLF

Maintenance
Business Operations

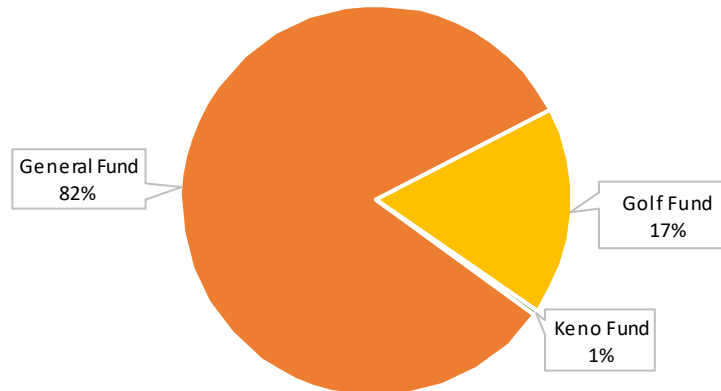
GREENWAYS

Greenways
Conservation Areas



PARKS & RECREATION DEPARTMENT

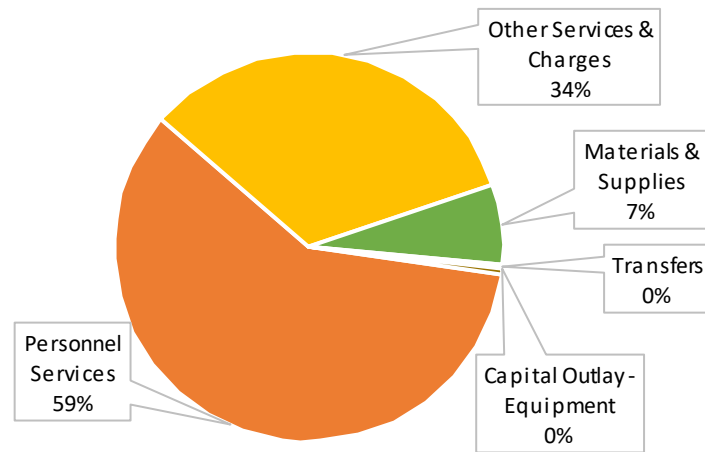
Total Funding Sources 2018-19 - All Funds



General Fund
Golf Fund
Keno Fund
Total

Total Funding Sources 2018-19 - All Funds	
\$	17,505,212
\$	3,671,896
\$	81,000
\$	21,258,108

Total Expenditures Budget 2018-19 - All Funds



Personnel Services
Other Services & Charges
Materials & Supplies
Capital Outlay - Equipment
Transfers
Total

Total Expenditures Budget 2018-19 - All Funds	
\$	12,552,925
\$	7,119,069
\$	1,423,614
\$	82,500
\$	80,000
\$	21,258,108

PARKS & RECREATION DEPARTMENT

Description

The mission of the Lincoln Parks and Recreation Department is to be FUNDamental to youth development; active healthy living, livable neighborhoods, environmental stewardship, special places and events, and economic development in our community. The Department accomplishes this by operating and managing more than 7,000 acres of parks and greenways including 127 parks and 134 miles of trails, three public gardens, malls and plazas, public art and display fountains, six recreation centers, nine outdoor pools and two spraygrounds, the Pioneers Park Nature Center, and five golf courses. Public recreation programs are offered to youth, adults, and seniors, including those with special needs.

Significant Changes

- Net addition of rent for Administration Office space due to relocation from 2740 A Street to 3131 O Street, Suite 300.
- New revenue from routine fee increases for facility use, arborist licensing, admission fees and program registration fees.
- Site Supervisor for Goodrich Middle School Community Learning Center moved from Grants In Aid to the General Fund Budget, with grant funding to cover a portion of the cost of this position.
- New revenue from the Lower Platte South NRD for shared financial support of the Haines Branch Prairie Corridor per an inter-local agreement approved in December 2017.
- New revenue from the Haines Branch Prairie Corridor Endowment managed by the Lincoln Parks Foundation to assist with land management costs.
- A Park Planner II is being moved from Grants In Aid to the General Fund Budget, with grant funding to cover a portion of the cost of this position.
- New or improved park facilities including two new dog runs, a third disk golf course, ballfield maintenance at Tyrell Park, mowing a play field in Arnold Heights as per an inter-local agreement with LPS, new trails, establishment of turf for replacement ballfields in Jensen Park.
- New 1.0 FTE Park Laborer II for Wilderness Park Maintenance, and new 1.0 FTE Maintenance Repair Worker I for display fountain operation and maintenance.
- 10 FTE's added during the FY2016-18 Biennium for Emerald Ash Borer response.
- Add \$1.0 million Challenge Grant match for Community Support



PARKS & RECREATION DEPARTMENT

Parks & Recreation Outcome, Goals and Performance Measures

Below are key performance measures listed for the Parks & Recreation Department as they relate to the overall performance initiative Taking Charge.

Parks & Recreation Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Livable Neighborhoods				
Goal	Provide safe, clean, attractive neighborhoods				
Measure	Maintain percentage of residents who rate maintenance of park areas as satisfactory or very satisfactory at 75%	70.6% satisfaction	71%	72%	73%
Outcome	Livable Neighborhoods				
Goal	Provide safe, clean, attractive neighborhoods				
Measure	Maintain pruning cycle for street trees at ten years	30.7 years	22.2 years	18.9 years	19.2 years
Outcome	Healthy and Productive People				
Goal	Support active living				
Measure	Maintain percentage of users who rate maintenance and operation of golf courses as satisfactory or very satisfactory at 75%	82.7% user satisfaction	83%	83%	83%
Outcome	Environmental Quality				
Goal	Preserve and manage natural areas				
Measure	Maintain percent of residents who rate maintenance and operation of natural areas such as Wilderness Park as good or excellent at 80%	76.2% resident satisfaction	76%	80%	80%
Outcome	Safety and Security				
Goal	Youth activity				
Measure	Maintain percent of youth program participants who report feeling safe at school age programs at 90%	84.9% participant satisfaction	85%	85%	85%

General Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 3,313,674	\$ -	\$ 3,505,937	\$ 3,555,968
Intergovernmental	\$ 30,072	\$ -	\$ 29,639	\$ 30,528
Miscellaneous	\$ 6,980	\$ -	\$ 1,530	\$ 1,530
Donations/Contributions	\$ 4,888	\$ -	\$ 4,000	\$ 4,000
Fees and Fines	\$ 1,865	\$ -	\$ 2,185	\$ 2,185
Total Revenues	\$ 3,357,479	\$ -	\$ 3,543,291	\$ 3,594,211
Personnel Services	\$ 9,880,839	\$ 9,955,067	\$ 10,828,492	\$ 11,116,376
Other Services & Charges	\$ 4,397,597	\$ 5,253,370	\$ 5,771,601	\$ 4,904,348
Materials & Supplies	\$ 723,865	\$ 746,462	\$ 788,619	\$ 813,739
Transfers	\$ 1,367,857	\$ 59,452	\$ 34,000	\$ 34,000
Capital Outlay - Equipment	\$ 264,199	\$ 5,900	\$ 82,500	\$ 22,000
Total Expenditures	\$ 16,634,357	\$ 16,020,251	\$ 17,505,212	\$ 16,890,463

PARKS & RECREATION DEPARTMENT

Golf Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 3,572,786	\$ -	\$ 3,532,789	\$ 3,560,606
Charges for Services	\$ 287,313	\$ -	\$ 300,258	\$ 296,611
Miscellaneous	\$ 3,592	\$ -	\$ 3,131	\$ 3,131
Donations/Contributions	\$ -	\$ -	\$ 5,000	\$ 5,000
Taxes	\$ 757	\$ -	\$ 750	\$ 750
Transfers	\$ 1,680	\$ -	\$ -	\$ -
Interest	\$ 59	\$ -	\$ -	\$ -
Total Revenues	\$ 3,866,187	\$ -	\$ 3,841,928	\$ 3,866,098
Personnel Services	\$ 1,697,152	\$ 1,803,139	\$ 1,724,433	\$ 1,788,189
Other Services & Charges	\$ 1,402,843	\$ 1,385,081	\$ 1,312,468	\$ 1,390,166
Materials & Supplies	\$ 660,154	\$ 638,535	\$ 634,995	\$ 651,045
Transfers	\$ 870	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 2,876	\$ 5,000	\$ -	\$ -
Total Expenditures	\$ 3,763,895	\$ 3,831,755	\$ 3,671,896	\$ 3,829,400

Keno Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 896,374	\$ -	\$ 1,751,750	\$ 1,821,820
Total Revenues	\$ 896,374	\$ -	\$ 1,751,750	\$ 1,821,820
Transfers	\$ 45,324	\$ -	\$ 46,000	\$ 48,000
Other Services & Charges	\$ 15,304	\$ -	\$ 35,000	\$ 35,000
Total Expenditures	\$ 60,628	\$ -	\$ 81,000	\$ 83,000

Holmes Clubhouse (409129)	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 877,484	\$ -	\$ -	\$ -
Total Revenues	\$ 877,484	\$ -	\$ -	\$ -
Debt Service	\$ 169,971	\$ -	\$ 168,981	\$ 170,631
Total Expenditures	\$ 169,971	\$ -	\$ 168,981	\$ 170,631



PARKS & RECREATION DEPARTMENT

PARKS & RECREATION PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND						
DEPT ADMINISTRATION	5.69	407,294	7.25	527,073	6.25	493,575
PARKS ADMINISTRATION	4.93	486,739	4.18	329,423	4.18	343,190
MECHANICAL MAINTENANCE	10.56	639,716	11.78	702,655	11.78	721,193
CARPENTRY/HEAVY EQUIPMENT	10.44	640,236	11.00	684,466	11.00	702,825
PUBLIC GARDENS	9.07	349,701	8.63	363,311	8.63	374,067
NORTHWEST DISTRICT	13.44	523,720	11.69	508,204	11.69	523,130
NORTHEAST DISTRICT	9.68	371,981	9.60	385,113	9.60	398,621
SOUTHEAST DISTRICT	12.44	487,043	11.90	520,058	11.90	536,148
SOUTHWEST DISTRICT	13.55	588,886	13.54	624,165	13.54	640,844
BALLFIELD MAINTENANCE	2.10	84,053	2.13	87,665	2.13	89,149
GREENWAYS	1.75	101,264	4.01	215,634	4.51	236,233
FORESTRY	17.40	938,281	25.93	1,344,362	25.93	1,398,939
PLANNING & DESIGN	6.25	388,132	7.00	470,682	7.00	490,817
AQUATICS	34.18	758,231	34.18	778,814	34.16	778,769
CENTERS	72.37	2,527,723	73.36	2,607,001	73.38	2,682,078
NATURAL RESOURCES	13.67	452,804	13.96	470,483	14.62	491,673
ATHLETICS	5.31	209,263	4.58	209,383	4.58	215,125
TOTAL GENERAL FUND	242.83	9,955,067	254.71	10,828,492	254.89	11,116,376
GOLF FUND						
ADMINISTRATION	3.15	276,262	2.97	252,883	2.97	265,283
PIONEERS	5.49	320,750	5.43	332,899	5.43	344,006
HOLMES	6.13	328,385	6.27	332,614	6.27	344,196
AGER	3.31	183,914	3.86	140,671	3.86	144,547
MAHONEY	5.88	320,064	5.51	293,906	5.51	302,051
HIGHLANDS	7.09	373,764	6.66	371,460	6.66	388,106
TOTAL GOLF FUND	31.05	1,803,139	30.70	1,724,433	30.70	1,788,189
TOTAL ALL FUNDS	273.88	11,758,206	285.41	12,552,925	285.59	12,904,565

POSITION DETAIL

	<u>Position</u> <u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND							
EXECUTIVE SECRETARY	E0630	1.00	58,976	1.00	63,487	1.00	65,147
OFFICE ASSISTANT	N1030	5.00	164,835	6.25	212,340	6.25	220,982
SENIOR OFFICE ASSISTANT	N1032	1.00	41,464	1.00	44,389	1.00	44,389
OFFICE SPECIALIST	N1034	2.00	95,200	2.00	91,295	2.00	92,577
ACCOUNT CLERK II	N1121	1.85	78,535	2.00	98,242	1.00	48,655
ACCOUNT CLERK III	N1122	1.40	68,462	1.50	71,215	1.50	72,759
ACCOUNTANT	A1125	0.75	41,327	0.75	47,226	0.75	48,762
SYSTEMS SPEC. I	C1512	1.00	50,668				

PARKS & RECREATION DEPARTMENT

POSITION DETAIL

	Position Class Code	FTE'S 2017-18	Budget 2017-18	Adopted FTE'S 2018-19	Adopted Budget 2018-19	Adopted FTE'S 2019-20	Adopted Budget 2019-20
GENERAL FUND							
GIS ANALYST	A1524	0.00		1.00	66,031	1.00	68,174
PUBLIC INFO SPEC I	C1641	0.50	19,556	0.50	21,786	0.50	22,385
ENGINEERING SERVICES MGR	M2019	0.00		2.00	195,569	2.00	202,166
DEPT LIAISON/COMPLIANCE	W2023	1.00	110,951	1.00	115,846	1.00	115,846
PROGRAM MONITOR	A2260	1.00	59,898	1.00	62,783	1.00	63,289
AGING SPEC. I	C2420	0.88	32,331	0.88	34,870	0.88	35,832
ASST RECREATION MANAGER	A4013	2.00	151,419	2.00	151,937	2.00	155,960
COMM CENTER SUPERVISOR	A4016	3.00	190,623	3.00	199,660	3.00	200,164
NEIGHBORHOOD CENTER SUPER	A4018	4.00	231,240	4.00	237,628	4.00	240,174
ASST CENTER SUPERVISOR	C4019	6.75	313,363	7.00	320,806	7.00	325,290
ATHLETICS SUPERVISOR	A4020	2.00	121,069	2.00	126,660	2.00	126,660
LEARNING CENTER SUPER.	A4022	5.00	229,782	6.00	299,587	6.00	307,970
ENTRY LEVEL WORKER	U4901	5.47	102,393	5.47	104,670	5.47	104,670
INTERMEDIATE LEVEL WORKER	U4902	55.09	1,110,197	56.48	1,181,169	56.48	1,181,169
PARA-PROFESSIONAL/TECHNIC	U4903	13.07	298,944	11.94	285,660	11.94	285,660
PROFESSIONAL/TECH WORKER	U4904	2.66	83,242	1.96	64,318	1.96	64,318
POOL MANAGER	U4907	2.61	91,116	2.61	93,286	2.61	93,286
RECREATION AIDE I	U4910	8.17	178,513	8.33	181,383	9.00	190,767
RECREATION AIDE II	U4912	3.71	84,145	2.14	51,260	2.14	51,260
SEASONAL PARKS LABORER	U4914	25.32	537,561	20.56	470,967	21.08	484,033
LABORER I	N5008	13.00	515,399	16.00	663,924	16.00	673,166
LABORER II	N5009	9.00	408,189	11.00	499,031	11.00	503,722
MAINT REPAIR WORKER I	N5105	2.00	89,262	4.00	172,455	4.00	175,220
MAINT REPAIR WORKER II	N5106	12.00	701,239	12.00	734,880	12.00	735,066
MAINTENANCE SUPERVISOR	C5107	0.00		1.00	57,440	1.00	59,021
CONCRETE FINISHER II	N5151	1.00	60,076	1.00	62,940	1.00	62,940
EQUIPMENT OPERATOR I	N5205	8.00	402,076	8.00	415,901	8.00	418,808
EQUIPMENT OPERATOR II	N5206	2.00	113,054	2.00	118,421	2.00	118,421
COOK	N5435	1.00	38,585	1.00	40,467	1.00	40,875
NATURAL RESOURCES MANAGER	M5501	0.00					
NATURE CENTER COORDINATOR	A5502	1.00	61,640	1.00	66,802	1.00	67,954
VISITOR SERVICES COORD	C5503	0.75	27,140	0.75	28,366	0.75	29,147
NATURALIST	A5504	1.00	45,786	1.00	49,684	1.00	51,300
GARDENER	N5510	2.00	103,462	2.00	108,416	2.00	108,416
PARK HORTICULTURIST	A5511	2.00	120,141	2.00	126,821	2.00	128,514
PARK PLANNER I	A5513	2.00	139,436	4.00	264,727	4.00	268,507
PARK PLANNER II	A5514	1.00	77,468	1.60	133,188	1.60	134,276
ARBORIST I	N5516	9.00	416,329	14.00	610,746	14.00	626,682
ARBORIST II	N5517	5.00	277,787	6.00	345,385	6.00	349,615
PARKS ELECTRICIAN	N5520	1.00	59,451	1.00	62,273	1.00	62,273
COMMUNITY OPER FORESTER	N5521	1.00	77,827	1.00	81,473	1.00	81,473
PARK MAINT SUPERVISOR	N5522	2.00	141,734	2.00	148,338	2.00	148,338
ATHLETIC FIELDS TECH	N5523	1.00	56,527	1.00	59,211	1.00	59,211
DISTRICT PARK SUPERVISOR	A5524	4.00	250,159	4.00	262,447	4.00	266,244
PLANNING & CONSTR. MGR.	M5529	1.00	89,173				
ASST DIR PARKS & REC	M5531	1.85	222,752	1.00	104,374	1.00	107,110

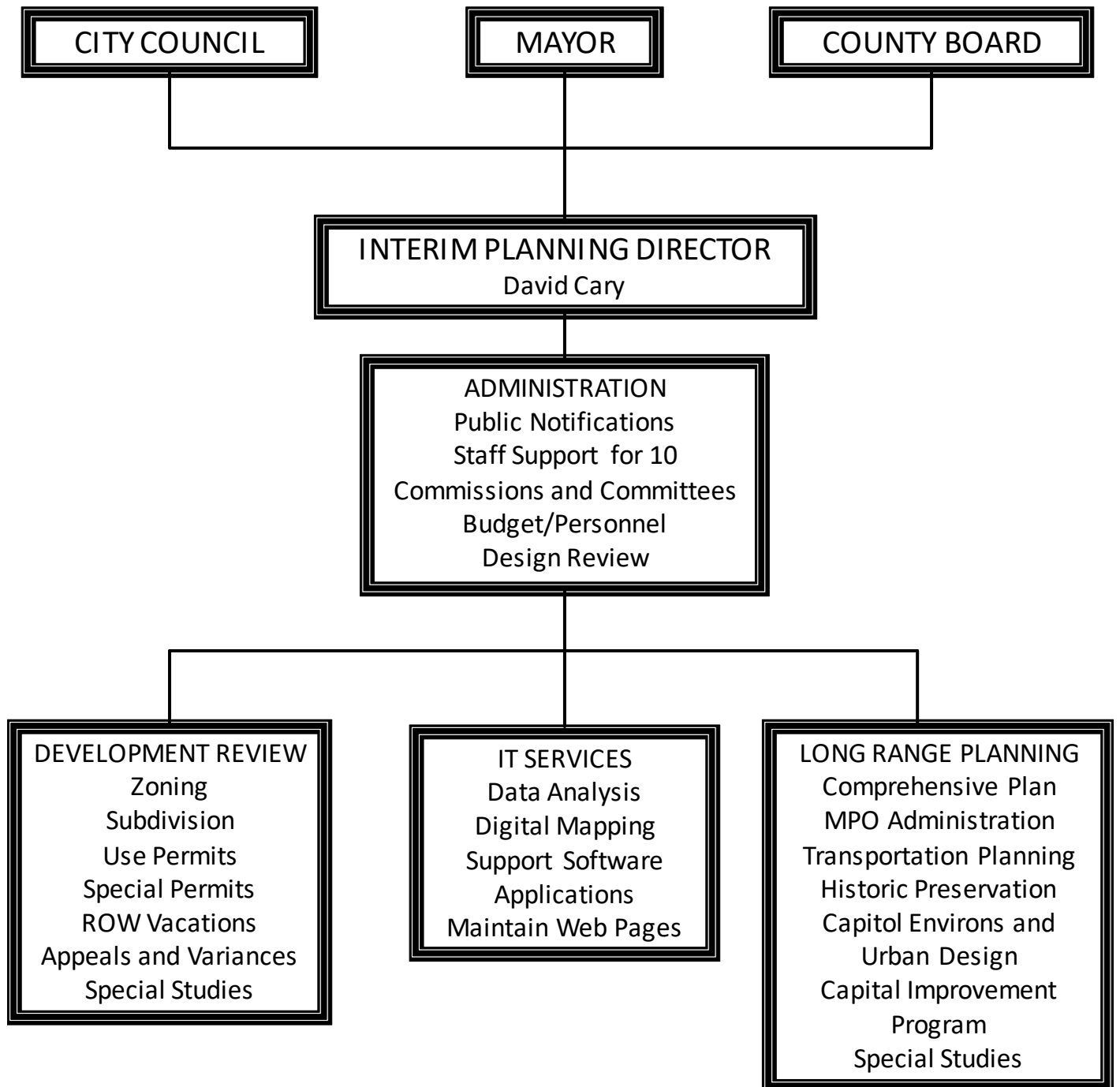
PARKS & RECREATION DEPARTMENT

POSITION DETAIL

	Position Class Code	FTE'S 2017-18	Budget 2017-18	Adopted FTE'S 2018-19	Adopted Budget 2018-19	Adopted FTE'S 2019-20	Adopted Budget 2019-20
GENERAL FUND							
PARK OPERATIONS COORD.	M5533	1.00	77,827				
DIRECTOR OF PARKS AND REC	D5536	1.00	106,999	1.00	115,143	1.00	115,143
PARKS PLUMBER	N5539	1.00	63,872	1.00	66,928	1.00	66,928
OUT OF GRADE PAY			1,640		1,220		1,220
OVERTIME			118,714		137,120		137,123
PERSONNEL ADJUSTMENT			351,313		200,521		408,069
WORKERS COMPENSATION			194,200		195,780		199,251
TOTAL GENERAL FUND		242.83	9,955,067	254.71	10,828,492	254.89	11,116,376
GOLF FUND							
ACCOUNT CLERK II	N1121	0.15	7,089				
ACCOUNT CLERK III	N1122	0.60	29,794	0.50	26,050	0.50	26,050
ACCOUNTANT	A1125	0.25	13,776	0.25	15,742	0.25	16,254
PUBLIC INFO SPEC I	C1641	0.50	19,556	0.50	21,786	0.50	22,385
ASST RECREATION MANAGER	A4013	1.00	58,888	1.00	64,923	1.00	67,032
ATHLETICS SUPERVISOR	A4020	1.00	56,813	1.00	52,206	1.00	53,903
SEASONAL PARKS LABORER	U4914	14.39	301,835	15.45	344,796	15.45	344,796
LABORER I	N5008	2.00	77,494	2.00	83,015	2.00	84,612
LABORER II	N5009	2.00	85,936	2.00	91,124	2.00	91,976
EQUIPMENT OPERATOR I	N5205	4.00	199,820	4.00	209,740	4.00	209,911
ASST. GOLF COURSE SUPT.	C5526	1.00	57,900				
GOLF COURSE SUPERINTEND	A5527	3.00	208,791	3.00	220,869	3.00	223,978
ASST. DIR. PARKS & REC.	M5531	0.15	19,087				
PARKS OPER COORDINATOR	A5533	1.00	74,951	1.00	79,436	1.00	79,436
OVERTIME			4,223		4,602		4,599
PERSONNEL ADJUSTMENT			47,012		21,737		42,509
FRINGE BENEFITS			540,174		488,407		520,748
TOTAL GOLF FUND		31.04	1,803,139	30.70	1,724,433	30.70	1,788,189
TOTAL ALL FUNDS		273.87	11,758,206	285.41	12,552,925	285.59	12,904,565

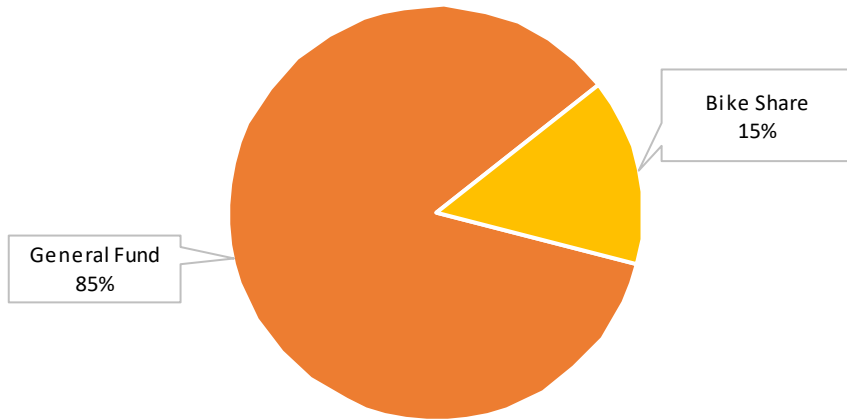


CITY/COUNTY PLANNING DEPARTMENT



PLANNING DEPARTMENT

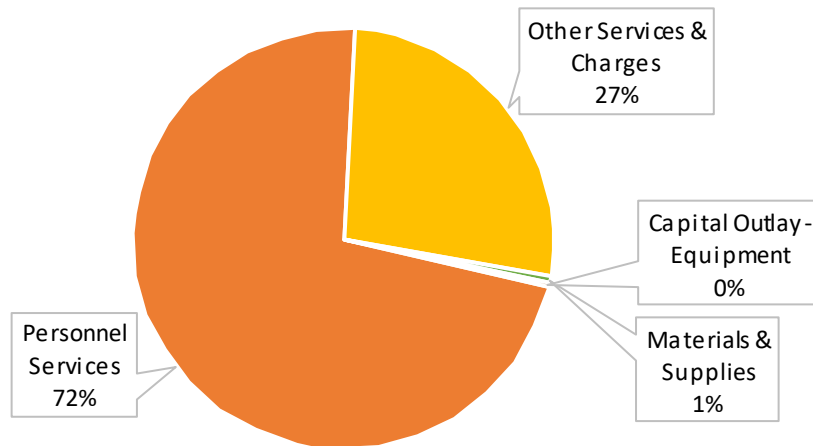
Total Funding Sources 2018-19 - All Funds



General Fund
Bike Share
Total

Total Funding Sources 2018-19 - All Funds	
\$	1,921,511
\$	327,078
\$	2,248,589

Total Expenditures Budget 2018-19 - All Funds



Personnel Services
Other Services & Charges
Materials & Supplies
Capital Outlay - Equipment
Total

Total Expenditures Budget 2018-19 - All Funds	
\$	1,623,802
\$	607,119
\$	12,868
\$	4,800
\$	2,248,589

PLANNING DEPARTMENT

Description

The primary focus of the Planning Department's ongoing activities and responsibilities is based on the duties laid out for the Department in the City Charter. In the Charter, the Planning Department is charged with creating and maintaining a Comprehensive Plan, developing a 6-year Capital Improvement Program that is to go through a conformity review of the Comprehensive Plan, administrating and maintaining the Zoning Ordinance, administrating the platting and subdivision of land, and serving as the staff support for the Planning Commission and the Board of Zoning Appeals.

Significant Changes

- The significantly increased application numbers combined with the increase in application fees increased Departmental revenue by over \$67,700 in FY 2016-2017.
- The Bike Share program will reflect two full years of operation cost and the associated revenue.

Planning Outcome, Goals and Performance Measures

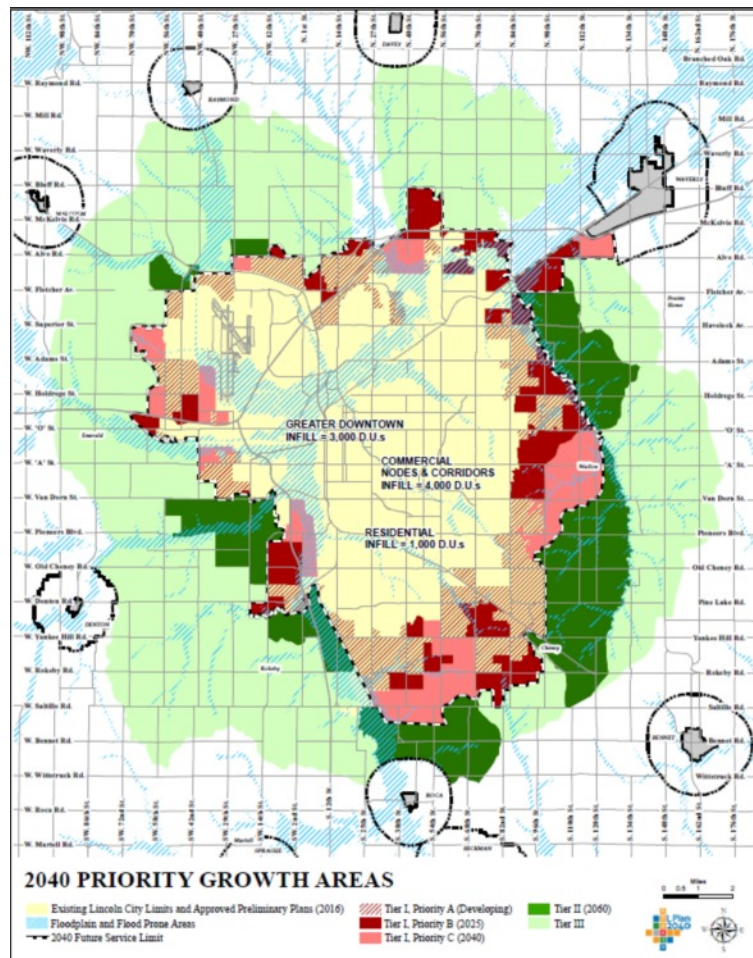
Below are key performance measures listed for the Planning Department as they relate to the overall performance initiative Taking Charge.

Planning Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Measure	Efficient Transportation				
Outcome	Efficient & effective application of public Resources				
Goal	Maintain at least 60% Travel Time to Work at less than 20 minutes	62.70%	60%	60%	60%
Measure	Economic Opportunity				
Outcome	Efficient & effective application of public Resources				
Goal	Maintain a healthy lot supply	11.2 years	10+ years	10+ years	10+ years
Measure	Economic Opportunity				
Outcome	Efficient & effective application of public Resources				
Goal	Complete 95% of Final Plat initial reviews within 20 days	100%	95%	95%	95%
Measure	Livable Neighborhoods				
Outcome	Effectively protect the City's interests				
Goal	Maintain the ratio of median price of existing homes to median family income below the national average (National % vs. Lincoln %)	366% vs 225%	Nat'l >Lincoln	Nat'l >Lincoln	Nat'l >Lincoln

PLANNING DEPARTMENT

General Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 629,355	\$ -	\$ 708,535	\$ 717,368
Fees and Fines	\$ 230,383	\$ -	\$ 218,950	\$ 220,950
Miscellaneous	\$ -	\$ -	\$ 100	\$ 100
Charges for Services	\$ 378	\$ -	\$ 10	\$ 10
Total Revenue	\$ 860,116	\$ -	\$ 927,595	\$ 938,428
Personnel Services	\$ 1,491,732	\$ 1,548,681	\$ 1,623,802	\$ 1,681,439
Other Service & Charges	\$ 319,640	\$ 331,476	\$ 280,041	\$ 282,388
Materials & Supplies	\$ 12,133	\$ 12,700	\$ 12,868	\$ 12,997
Capital Outlay-Equipment	\$ 8,191	\$ 5,800	\$ 4,800	\$ 4,800
Total Expenditures	\$ 1,831,696	\$ 1,898,657	\$ 1,921,511	\$ 1,981,624

Lincoln Bike Share Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Donations/Contributions	\$ 19,334	\$ -	\$ 228,951	\$ 236,364
Charges for Services	\$ -	\$ -	\$ 98,127	\$ 101,304
Interest	\$ 1,726	\$ -	\$ -	\$ -
Total Revenue	\$ 21,060	\$ -	\$ 327,078	\$ 337,668
Materials & Supplies	\$ 66	\$ -	\$ -	\$ -
Other Services & Charges	\$ -	\$ 175,872	\$ 327,078	\$ 337,668
Total Expenditures	\$ 66	\$ 175,872	\$ 327,078	\$ 337,668



PLANNING DEPARTMENT

PLANNING PERSONNEL SUMMARY

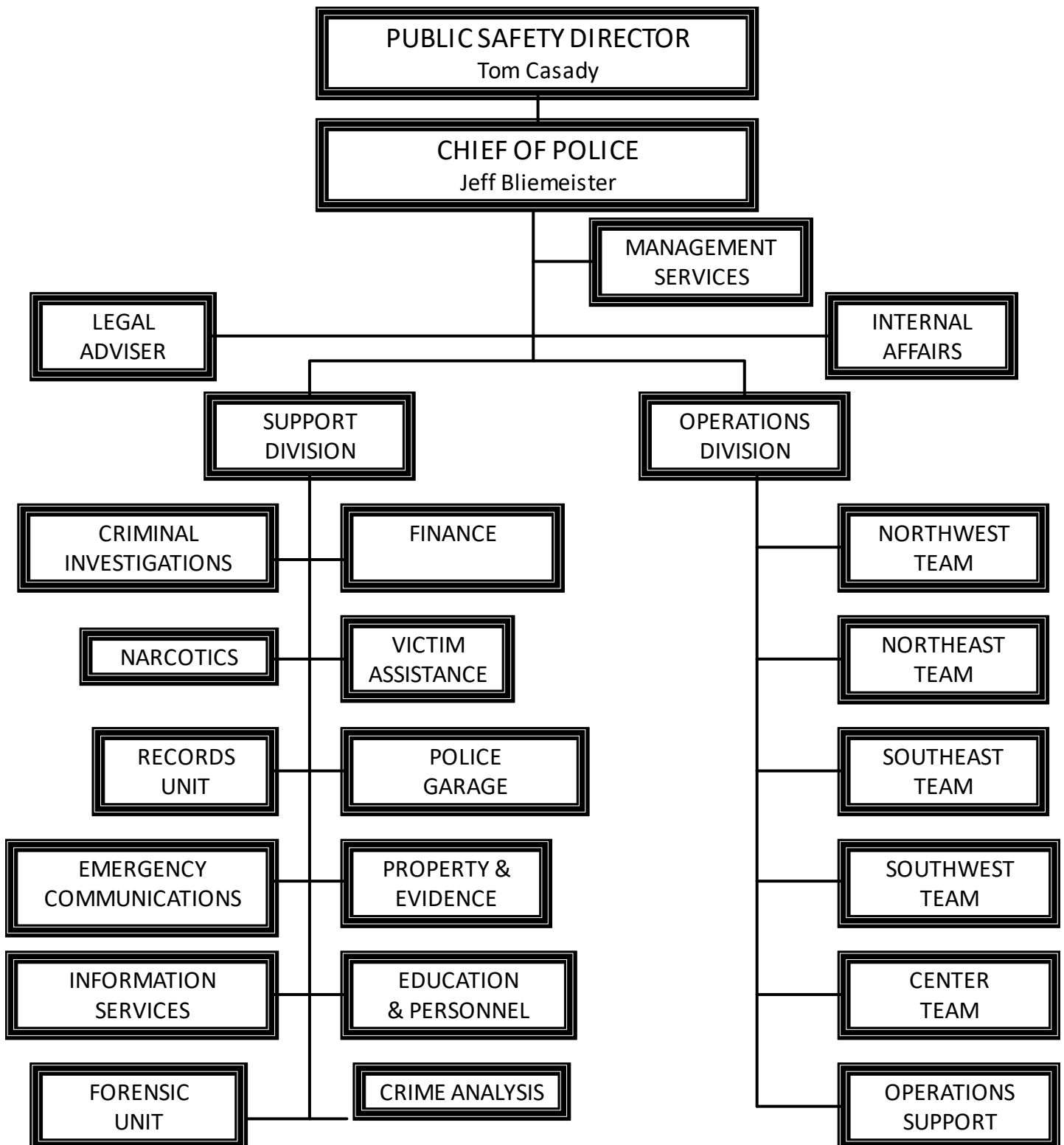
	<u>FTE's</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
			<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
GENERAL FUND						
ADMINISTRATION	4.00	279,128	4.00	317,433	4.00	328,777
DEVELOPMENT REVIEW	7.00	503,611	7.00	526,684	7.00	542,644
LONG RANGE PLANNING	7.00	501,508	7.00	508,565	7.00	531,047
INFO. TECHNICAL SERVICES	3.00	264,434	3.00	271,120	3.00	278,971
TOTAL GENERAL FUND	21.00	1,548,681	21.00	1,623,802	21.00	1,681,439

POSITION DETAIL

	<u>Class</u>	<u>FTE's</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
GENERAL FUND							
SENIOR OFFICE ASSISTANT	N1032	1.00	34,871	1.00	37,948	1.00	39,304
OFFICE SPECIALIST	N1034	2.00	89,440	2.00	95,352	2.00	97,186
SYS SOFTWARE INTEGRATOR	A1481	1.00	90,219	1.00	95,620	1.00	96,730
GIS ANALYST	A1524	2.00	160,924	2.00	168,648	2.00	168,648
ADMINISTRATIVE OFFICER	A1633	1.00	73,352	1.00	79,186	1.00	81,405
TRANSPORTATION PLANNER	A2012	1.00	81,583	1.00	85,418	1.00	85,418
PLANNER I	A2110	6.00	354,578	6.00	381,501	6.00	391,585
PLANNER II	A2111	4.00	285,502	4.00	330,939	4.00	333,287
PRINCIPAL PLANNER	A2113	2.00	188,202	2.00	191,562	2.00	191,809
INTERIM PLANNING DIRECTOR	M2116	1.00	114,625	1.00	118,228	1.00	118,228
PERSONNEL ADJUSTMENT			72,752		36,734		75,114
WORKERS COMPENSATION			2,633		2,666		2,725
TOTAL GENERAL FUND		21.00	1,548,681	21.00	1,623,802	21.00	1,681,439

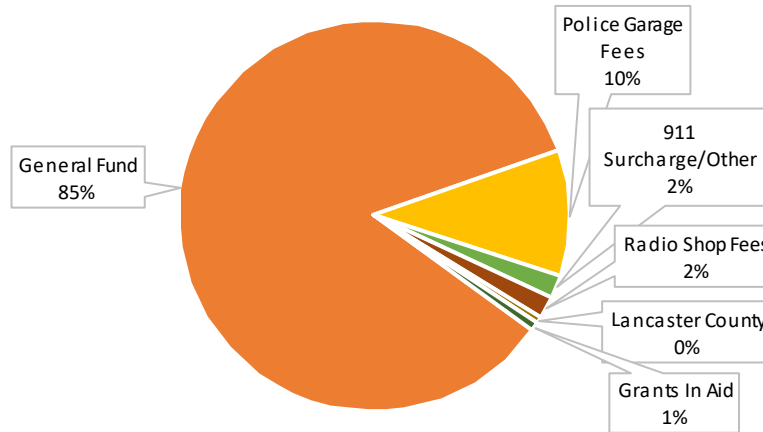
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POLICE DEPARTMENT



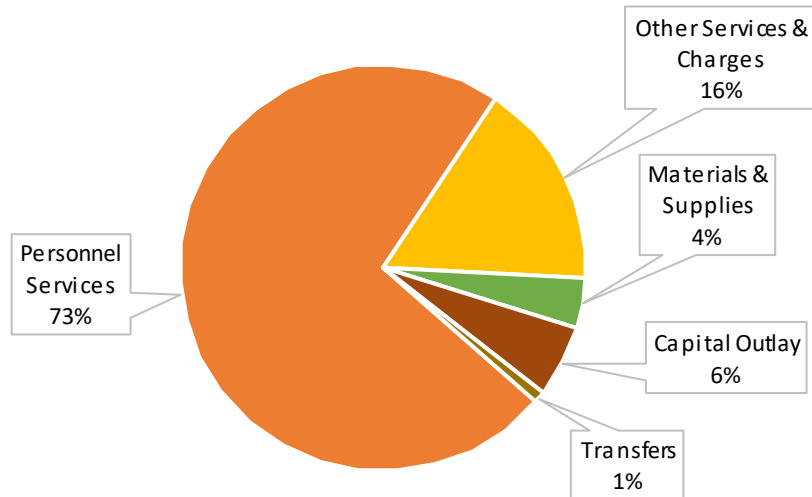
POLICE DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
General Fund	\$	46,680,343
Police Garage Fees	\$	5,740,052
911 Surcharge/Other	\$	1,051,772
Radio Shop Fees	\$	968,577
Grants In Aid	\$	401,710
Lancaster County	\$	315,680
Total	\$	55,158,134

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	40,223,320
Other Services & Charges	\$	9,123,764
Capital Outlay	\$	3,166,000
Materials & Supplies	\$	2,195,050
Transfers	\$	450,000
Total	\$	55,158,134

POLICE DEPARTMENT

Description

The Lincoln Police Department, working with all people, are committed to providing quality services that promote a safe and secure community and ensure that all persons may pursue their lawful activities without fear or impediment by maintaining public order. The Lincoln Police Department reduces the impact of crime, fear of crime, and public disorder on the daily lives of Lincoln residents through patrol, crime prevention, criminal investigation, and law enforcement.

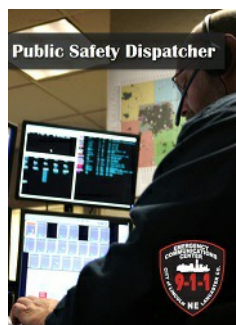
Significant Changes

- 5.0 FTE New Police Officers and 1.0 FTE Civilian Position - Dispatcher.
- 6.0 FTE New School Resource Officer Positions and 1.0 FTE Threat Assessment Officer.
- \$600,000 for new Records Management System.

Police Outcome, Goals and Performance Measures

Below are key performance measures listed for the Police Department as they relate to the overall performance initiative Taking Charge.

Police Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Safety and Security				
Goal	Maintaining a low crime rate				
Measure	Hold the violent crime rate to 25% or less of the average for cities within 50,000 of Lincoln's populations (452 offenses per 100,000 residents)	381 offenses per 100,000	380 offenses per 100,000	380 offenses per 100,000	380 offenses per 100,000
Outcome	Safety and Security				
Goal	Maintaining a low crime rate				
Measure	Maintain a response time of 10 minutes or less to priority 1 and 2 dispatched calls 80% of the time	80.60%	81%	81%	81%
Outcome	Safety and Security				
Goal	Maintaining a low crime rate				
Measure	Maintain a case clearance rate of at least 24%	24%	25%	25%	26%



POLICE DEPARTMENT

General Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 130,819	\$ -	\$ 382,762	\$ 473,490
Charges for Services	\$ 105,019	\$ -	\$ 70,500	\$ 68,500
Miscellaneous	\$ 83,264	\$ -	\$ 60,000	\$ 60,000
Total Revenues	\$ 319,102	\$ -	\$ 513,262	\$ 601,990

Personnel Services	\$ 30,565,897	\$ 30,857,206	\$ 32,818,321	\$ 34,261,121
Other Services & Charges	\$ 5,897,571	\$ 6,553,214	\$ 7,527,309	\$ 7,684,840
Materials & Supplies	\$ 486,352	\$ 590,750	\$ 627,000	\$ 627,000
Transfers	\$ 690,292	\$ 175,000	\$ 450,000	\$ 180,000
Capital Outlay - Equipment	197,444	10,000	710,000	10,000
Total Expenditures	\$ 37,837,556	\$ 38,186,170	\$ 42,132,630	\$ 42,762,961

911 Communications Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 4,014,936	\$ -	\$ 4,612,998	\$ 4,875,249
Fees and Fines	\$ 1,091,781	\$ 1,094,410	\$ 1,030,000	\$ 1,000,000
Intergovernmental	\$ 631,813	\$ -	\$ 358,367	\$ 377,090
Charges for Services	\$ 16,672	\$ 296,136	\$ 39,772	\$ 57,739
Interest	\$ 19,088	\$ -	\$ 20,000	\$ 20,000
Miscellaneous	\$ 1,679	\$ -	\$ -	\$ -
Total Revenues	\$ 5,775,969	\$ 1,390,546	\$ 6,061,137	\$ 6,330,078

Personnel Services	\$ 4,618,196	\$ 4,736,469	\$ 5,018,585	\$ 5,264,608
Other Services & Charges	\$ 792,954	\$ 751,439	\$ 833,280	\$ 833,862
Transfers	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 171,169	\$ 25,000	\$ 25,000	\$ 25,000
Materials & Supplies	28,861	36,900	38,300	38,300
Total Expenditures	\$ 5,611,180	\$ 5,549,808	\$ 5,915,165	\$ 6,161,770

Grants in Aid Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 1,028,402	\$ -	\$ 238,810	\$ 238,810
Charges for Services	\$ 192,444	\$ -	\$ -	\$ -
Transfers	\$ 180,000	\$ -	\$ -	\$ -
Miscellaneous	\$ 28,267	\$ -	\$ -	\$ -
Total Revenues	\$ 1,429,113	\$ -	\$ 238,810	\$ 238,810

Personnel Services	\$ 934,337	\$ -	\$ 401,710	\$ 421,263
Other Services & Charges	\$ 480,504	\$ -	\$ -	\$ -
Materials & Supplies	\$ 52,246	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 33,878	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,500,965	\$ -	\$ 401,710	\$ 421,263

POLICE DEPARTMENT

Radio Maintenance Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 536,826	\$ -	\$ 582,400	\$ 582,400
Miscellaneous	\$ 557,879	\$ -	\$ 340,510	\$ 340,510
Charges for Services	\$ 82,650	\$ -	\$ 293,226	\$ 295,805
Interest	\$ 2,878	\$ -	\$ 1,853	\$ 1,853
Total Revenues	\$ 1,180,233	\$ -	\$ 1,217,989	\$ 1,220,568
Personnel Services	\$ 587,866	\$ 594,175	\$ 602,274	\$ 628,504
Other Services & Charges	\$ 249,497	\$ 317,120	\$ 284,103	\$ 286,022
Materials & Supplies	\$ 130,109	\$ 65,000	\$ 44,200	\$ 44,200
Capital Outlay - Equipment	\$ -	\$ 38,000	\$ 38,000	\$ 38,000
Total Expenditures	\$ 967,472	\$ 1,014,295	\$ 968,577	\$ 996,726

Police Garage Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 4,452,163	\$ -	\$ 4,424,189	\$ 4,473,762
Miscellaneous	\$ 547,120	\$ -	\$ 549,642	\$ 560,859
Charges for Services	\$ 326,909	\$ -	\$ 140,000	\$ 140,000
Transfers	\$ 28,980	\$ -	\$ 270,000	\$ -
Interest	\$ 22,957	\$ -	\$ 10,000	\$ 10,000
Total Revenues	\$ 5,378,129	\$ -	\$ 5,393,831	\$ 5,184,621
Capital Outlay - Equipment	\$ 1,570,850	\$ 1,489,800	\$ 2,393,000	\$ 2,028,500
Materials & Supplies	\$ 1,208,121	\$ 1,527,550	\$ 1,485,550	\$ 1,558,700
Personnel Services	\$ 1,314,565	\$ 1,369,843	\$ 1,382,430	\$ 1,445,382
Other Services & Charges	\$ 472,320	\$ 532,964	\$ 479,072	\$ 483,787
Transfers	\$ 28,980	\$ -	\$ -	\$ -
Capital Outlay - Improvements	\$ 23,797	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,618,633	\$ 4,920,157	\$ 5,740,052	\$ 5,516,369

POLICE PERSONNEL SUMMARY

	FTE'S 2017-18	Budget 2017-18	Adopted FTE'S 2018-19	Adopted Budget 2018-19	Adopted FTE'S 2019-20	Adopted Budget 2019-20
GENERAL FUND						
MANAGEMENT	11.00	1,080,184	11.00	1,085,608	11.00	1,123,938
SUPPORT	122.63	9,358,378	133.46	9,716,109	134.13	9,950,455
OPERATIONS	255.00	20,418,644	263.01	22,016,604	263.00	23,186,728
TOTAL GENERAL FUND	388.63	30,857,206	407.46	32,818,321	408.13	34,261,121
POLICE GARAGE FUND	15.00	1,369,843	15.00	1,382,430	15.00	1,445,382
GRANTS-IN-AID FUND						
VICTIM WITNESS	3.00	230,389	3.00	236,350	3.00	247,707
COPS HIRING-225127	2.00	142,058				
YOUTH COM. OUTREACH-225126	1.00	43,058	1.00	76,122	1.00	81,073
DOMESTIC VIOLENCE	1.00	86,822	1.00	89,238	1.00	92,483
TOTAL GRANTS-IN-AID FUND	7.00	502,327	5.00	401,710	5.00	421,263

POLICE DEPARTMENT

POLICE PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
9-1-1 COMMUNICATIONS	56.25	4,736,469	57.88	5,018,585	57.88	5,264,608
RADIO MAINTENANCE	6.00	594,175	6.00	602,274	6.00	628,504
TOTAL ALL FUNDS	472.88	38,060,020	491.34	40,223,321	492.00	42,020,878

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND							
EXECUTIVE SECRETARY	E0630	1.00	62,245	1.00	65,775	1.00	65,775
SENIOR OFFICE ASSISTANT	N1032	1.00	42,876	1.00	44,869	1.00	44,869
ACCOUNT CLERK II	N1121	1.00	46,309	1.00	49,586	0.00	0
ACCOUNT CLERK III	N1122	1.00	51,069	1.00	53,476	1.00	53,476
TECHNOLOGY SUPT SPEC I	C1495	1.00	54,270	1.00	58,589	1.00	60,203
TECHNOLOGY SUPT SPEC II	C1496	1.00	61,947	1.00	65,020	1.00	66,810
SYSTEM SPECIALIST II	C1514	1.00	66,414				
SYSTEM SUPERVISOR	M1520	2.00	168,919	2.00	186,638	2.00	190,770
ADMINISTRATIVE OFFICER	A1633	1.00	76,678	1.00	80,352	1.00	80,352
OFFICE OPERATIONS SPEC	C1634	1.00	57,900	1.00	60,559	1.00	60,559
PUBLIC SAFETY DIRECTOR	D3000	1.00	167,113	1.00	172,164	1.00	172,164
POLICE OFFICER	P3110	255.00	16,636,133	269.43	18,917,851	276.00	19,762,987
POLICE SERGEANT	P3112	50.00	3,988,998	52.00	4,546,149	52.00	4,620,747
POLICE CAPTAIN	M3123	15.00	1,590,899	15.00	1,657,323	15.00	1,682,377
ASSISTANT CHIEF OF POLICE	M3125	1.00	134,193	1.00	140,112	1.00	140,112
CHIEF OF POLICE	D3126	1.00	153,001	1.00	137,026	1.00	137,026
PUBLIC SERVICE OFFICER	N3129	4.00	187,012	4.00	195,778	4.00	195,778
I.D. LAB TECHNICIAN	C3132	0.75	39,182	1.00	53,364	1.00	54,777
I.D. LAB SPECIALIST	C3134	2.00	132,071	2.00	141,983	2.00	145,684
FORENSIC LAB MANAGER	C3136	1.00	90,215	1.00	99,422	1.00	99,422
POLICE PROP/EVIDENCE MGR	A3138	1.00	77,827	1.00	81,473	1.00	81,473
POLICE RECORDS TECHNICIAN	N3139	26.63	1,078,633	26.63	1,121,291	26.63	1,141,404
POLICE RECORDS SUPERVISOR	C3140	4.00	229,779	4.00	240,796	4.00	242,037
PROPERTY & EVIDENCE TECH	N3141	4.00	205,634	4.00	217,396	4.00	217,664
POLICE RECORDS MANAGER	A3142	1.00	76,118	1.00	79,806	1.00	79,806
CRIME ANALYSIS MGR	A3143	1.00	63,710	1.00	69,050	1.00	71,288
CRIME ANALYSIS TECHNICIAN	N3147	2.00	130,294	2.00	137,061	2.00	137,061
AUDIO VIDEO TECH	C3148	1.00	56,751	1.00	59,438	1.00	59,438
CRIME ANALYST	C3149	2.00	121,653	2.00	130,777	2.00	134,059
PROFESSIONAL/TECH WORKER	U4904	3.25	87,880	1.50	51,832	1.50	51,832
POLICE TRAINEE	U4975	1.00	33,592	5.91	224,905	1.00	41,600
HOLIDAY PAY	P9005		312,003		312,003		315,055
CLOTHING ALLOWANCE	P9010		175,560		180,360		180,360
SHIFT DIFFERENTIAL	P9015		115,600		195,000		195,000
OUT OF GRADE PAY	P9020		89,500		118,400		118,400

POLICE DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
GENERAL FUND							
COLLEGE CREDIT PAY	P9025		269,029		269,029		269,029
OVERTIME	P9035		1,023,548		1,036,348		1,046,489
PERSONNEL ADJUSTMENT			2,183,469		880,895		1,579,748
WORKERS COMPENSATION			719,182		686,424		665,489
TOTAL GENERAL FUND		388.63	30,857,206	407.46	32,818,321	408.13	34,261,121
POLICE GARAGE FUND							
ACCOUNT CLERK III	N1122	1.00	50,956	1.00	53,476	1.00	53,476
STORES CLERK	N1307	1.00	49,288	1.00	51,678	1.00	51,678
AUTOMOTIVE SERVICE WORKER	N5115	4.00	183,336	4.00	187,788	4.00	190,079
AUTOMOTIVE MECHANIC	N5116	7.00	396,425	7.00	421,144	7.00	423,485
GARAGE SUPERVISOR	A5121	1.00	69,158	1.00	72,501	1.00	73,006
SUPT OF FLEET SERVICES	A5123	1.00	84,988	1.00	89,439	1.00	89,439
HOLIDAY PAY	N9005		17,000				
OVERTIME	N9035		3,000		3,158		3,158
PERSONNEL ADJUSTMENT			82,929		21,980		44,604
FRINGE BENEFITS			432,763		481,265		516,456
TOTAL POLICE GARAGE FUND		15.00	1,369,843	15.00	1,382,430	15.00	1,445,382
GRANTS-IN-AID FUND							
COMM RESOURCE SPECIAL	C2408			1.00	47,987	1.00	49,304
POLICE OFFICER	P3110	3.00	179,783	1.00	76,266	1.00	76,947
VICTIM/WITNESS ASSISTANT	C3144	2.00	89,922	2.00	93,965	2.00	93,965
VICTIM/WITNESS MANAGER	A3146	1.00	70,867	1.00	66,211	1.00	68,366
PROFESSIONAL/TECH WORKER	U4904	1.00	39,998				
PERSONNEL ADJUSTMENT			32,342		7,492		14,468
FRINGE BENEFITS			89,415		109,789		118,214
TOTAL GRANTS-IN-AID		7.00	502,327	5.00	401,710	5.00	421,263

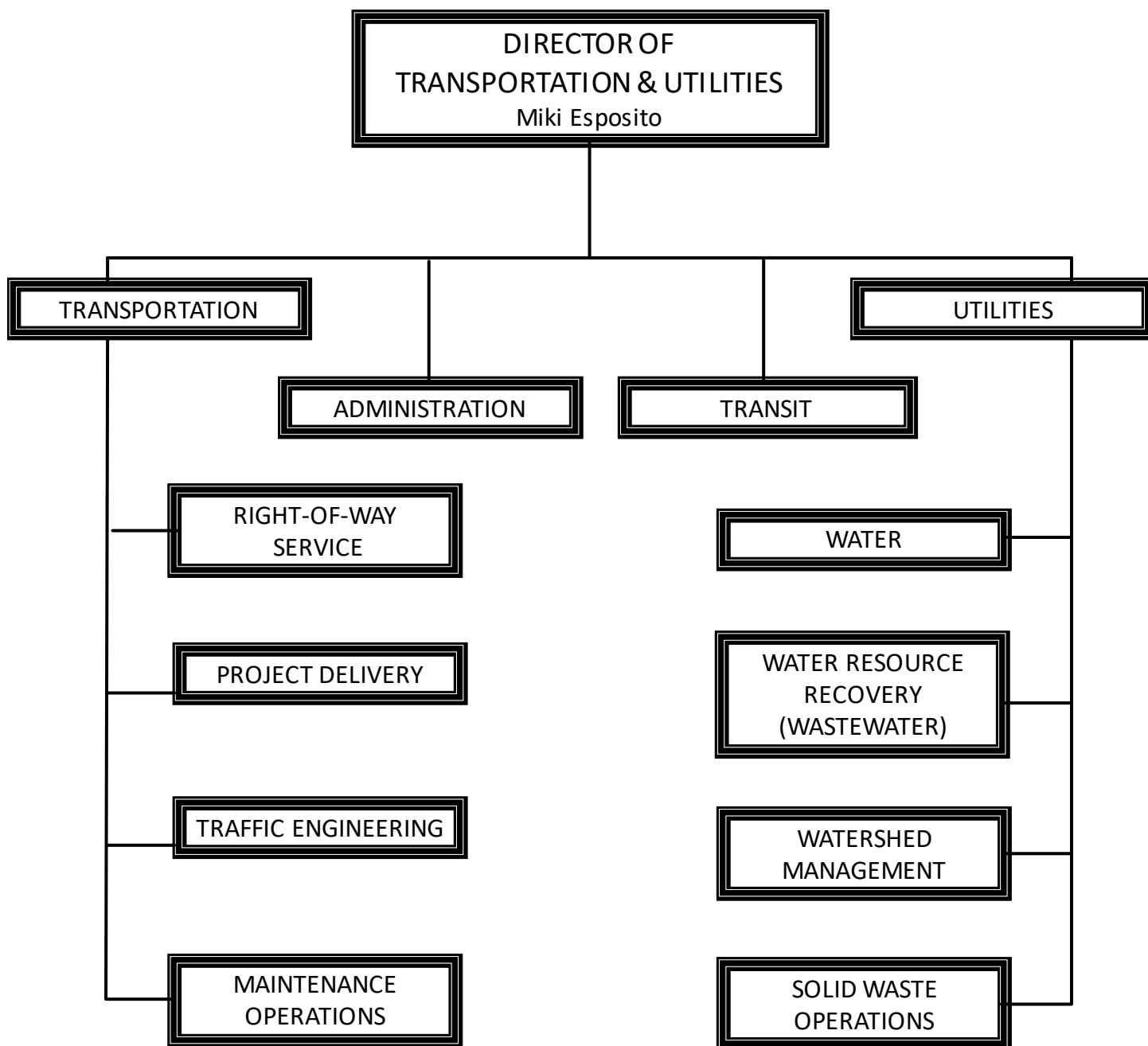


POLICE DEPARTMENT

POSITION DETAIL

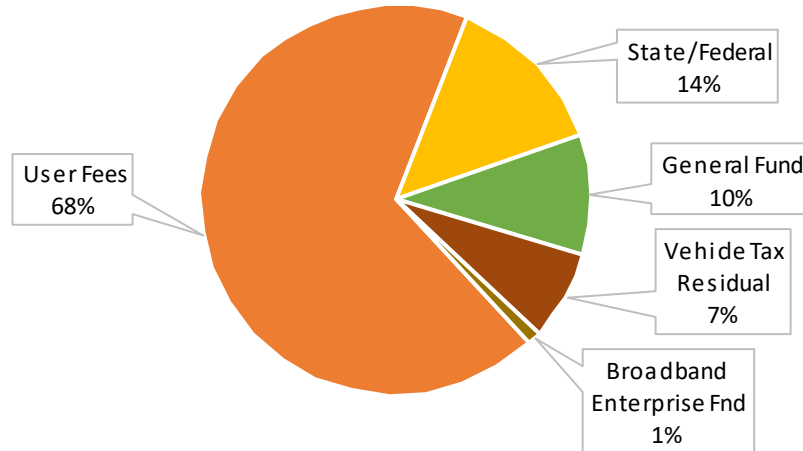
	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
9-1-1 COMMUNICATIONS							
SYSTEMS SPECIALIST I	C1512	1.00	56,191				
SYSTEMS SPECIALIST III	C1516	1.00	73,580	1.00	76,271	1.00	76,203
EMERGENCY SERVICE CALL TAKER	C3100	0.00					
ESD II/TECHNOLOGY SUPPORT	C3102	0.00					
OPERATIONS TRAINING COORD.	A3103	0.00					
OPER QUALITY ASSURANCE COORD	A3104	0.00					
EMERGENCY SERV DISPATCHER I	C3105	0.00					
EMERGENCY SERV DISPATCHER II	C3106	0.00					
EMERGENCY SERV DISPATCHER III	C3107	0.00					
POLICE SERVICE SPECIALIST	N3137	0.00					
PUBLIC SAFETY DISPATCHER	C3158	26.00	1,083,045	27.00	1,186,193	27.00	1,217,630
SR PUBLIC SAFE DISPATCHER	C3159	21.00	1,155,372	22.00	1,255,877	22.00	1,271,807
PUB SAFETY DISPATCH SUPER	C3160	5.00	303,616	5.00	316,093	5.00	324,367
COMMUNICATIONS COORDINATOR	M3161	1.00	111,440	1.00	108,722	1.00	108,722
COMMUNICATIONS SUPER	A3162	1.00	77,715	1.00	81,364	1.00	81,364
PROFESSIONAL/TECH WORKER	U4904	0.25	9,094	0.88	34,880	0.88	34,880
HOLIDAY PAY			110,000		140,000		140,000
SHIFT DIFFERENTIAL					46,500		46,500
STANDBY PAY			44,351		44,351		44,351
OVERTIME			250,000		250,000		250,000
TRAINER PAY			5,000		5,000		5,000
PERSONNEL ADJUSTMENT			263,553		86,472		175,064
FRINGE BENEFITS			1,193,512		1,386,862		1,488,721
TOTAL 9-1-1 COMMUNICATIONS		56.25	4,736,469	57.88	5,018,585	57.88	5,264,608
RADIO MAINTENANCE							
STORES CLERK	N1307	1.00	50,248	1.00	52,615	1.00	52,615
RADIO SYSTEM SPECIALIST	C3163	3.00	171,020	3.00	173,623	3.00	176,606
RADIO SYSTEM LEAD SPEC	C3164	1.00	62,958	1.00	66,320	1.00	66,320
RADIO SYSTEM SUPERVISOR	C3165	1.00	72,758	1.00	76,162	1.00	76,162
STANDBY PAY			23,511		24,544		24,755
OVERTIME			16,754		17,488		17,640
PERSONNEL ADJUSTMENT			33,947		10,269		20,766
FRINGE BENEFITS			162,979		181,253		193,640
TOTAL RADIO MAINTENANCE		6.00	594,175	6.00	602,274	6.00	628,504
TOTAL ALL FUNDS		472.88	38,060,020	491.34	40,223,321	492.00	42,020,878

TRANSPORTATION & UTILITIES DEPARTMENT



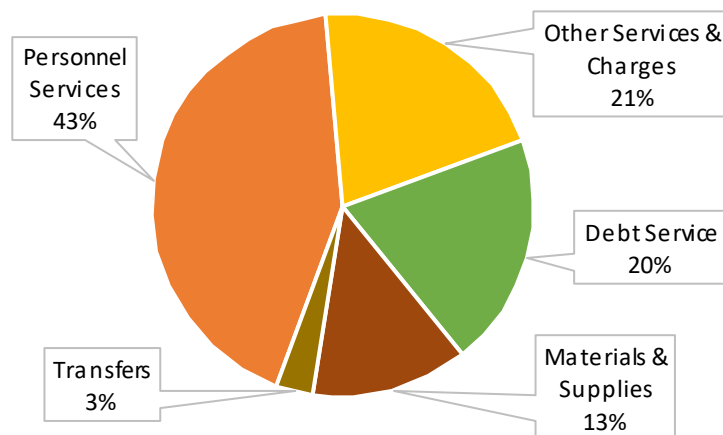
TRANSPORTATION & UTILITIES DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
User Fees	\$	87,395,832
State/Federal	\$	17,561,303
General Fund	\$	12,692,228
Vehicle Tax Residual	\$	9,525,500
Broadband Enterprise Fnd	\$	1,426,469
Total	\$	128,601,332

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	54,115,292
Other Services & Charges	\$	26,220,887
Debt Service	\$	24,849,449
Materials & Supplies	\$	16,643,085
Transfers	\$	3,852,884
Capital Outlay - Equipment	\$	2,919,735
Total	\$	128,601,332

TRANSPORTATION & UTILITIES DEPARTMENT

Description

The Department of Transportation and Utilities plays a pivotal role in providing quality of life and core services that are fundamental to basic human needs, such as: Public Transit (StarTran); Maintenance Operations; Transportation Project Delivery; Public Right-of-Way Services; Traffic Engineering; Lincoln Water System; Lincoln Wastewater System; Watershed Management (Stormwater & Floodplain); and Solid Waste Management (Disposal and Recycling). Strategic planning and performance measurement allows the Department of Transportation and Utilities to strive for continual improvement of vital infrastructure and services coupled with a sustainable and responsible approach to the management of public resources.

Significant Changes

- Changed Department name from “Public Works and Utilities” to “Transportation and Utilities”.
- Created one Transportation Fund combining Street Construction Fund, the Snow Removal Fund, and General Fund.
- Created Transportation & Utilities Revolving Fund (formerly called Engineering Revolving Fund) to include three separate accounts: 1) Project Delivery (a.k.a. old Engineering Revolving Fund); 2) Right-of-Way Services; and 3) Administration.
- All Residual Wheel Tax is moved to the Transportation Operations & Maintenance budget to specifically take care of the existing system.
- Added a Senior Traffic Technician and an Office Specialist in Transportation.
- StarTran added 3 Bus Operators for additional midday and evening service and added a Training & Safety Coordinator to meet new FTA regulations on Transit Safety Management Systems.
- Watershed will no longer receive \$375,000 annually in state funds requiring 3 staff to be shifted to the General Fund.
- Added a Senior Traffic Tech in Broadband to assist with deployment, operations and maintenance.
- Added 2 staff for streetscapes irrigation crew in FY 17-18.
- Established a new Street Improvement Fund. The initial funding source is from the budgeted savings on health insurance of \$1,331,022 in FY 2018-19 and \$1,484,573 in FY 2019-20. In addition, if all General Fund revenue is received as budgeted, any excess revenue attributable to real estate valuations will be deposited in this fund after the fiscal year is complete.

Transportation & Utilities Outcome, Goals and Performance Measures

The following page has the key performance measures listed for the Transportation and Utilities Department as they relate to the overall performance initiative Taking Charge.

TRANSPORTATION & UTILITIES DEPARTMENT

Transportation & Utilities Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Environmental Quality				
Goal	Effectively manage wastewater and solid waste				
Measure	Increase Lincoln's waste diversion rate of 18% with increased recycling and composting	22	greater than 22	greater than 22	greater than 22
Outcome	Environmental Quality				
Goal	Provide safe and adequate water				
Measure	Manage the affordability index for Lincoln Water Systems customer to below 0.70%	0.48	0.7	0.7	0.7
Outcome	Economic Opportunity				
Goal	Available infrastructure for growth				
Measure	Water and Wastewater CIP \$\$ to New Growth	\$22.7M	\$25M	\$25M	\$25M
Outcome	Safety and Security				
Goal	Flood hazards				
Measure	Maintain excellent community rating for reduced flood insurance premiums	25% below national	25% below national	25% below national	25% below national
Outcome	Efficient Transportation				
Goal	Provide transportation infrastructure				
Measure	Keeping our arterial pavements in state of minor repairs	75%	75%	75%	75%
Outcome	Efficient Transportation				
Goal	Provide transportation infrastructure				
Measure	Keeping our overall pavements in a state of minor repair	58%	58%	58%	58%
Outcome	Efficient Transportation				
Goal	Provide transportation infrastructure				
Measure	Keeping our residential pavements in a state of minor repair	50%	50%	50%	50%
Outcome	Efficient Transportation				
Goal	Efficient & effective application of public resources				
Measure	Convert 85% of StarTran fleet to compressed natural gas by 2025	30%	46%	55%	66%
Outcome	Efficient Transportation				
Goal	Provide Information, access, & opportunities to participate				
Measure	Increase ridership by 5% per year	4.50%	5%	5%	5%
Outcome	Efficient Transportation				
Goal	Efficient & effective application of public resources				
Measure	Maintain a road call ratio of no less than 5,000 miles per road call	4,174	5,000	5,000	5,000
Outcome	Efficient Transportation				
Goal	Provide Information, access, & opportunities to participate				
Measure	Increase the number of revenue hours by 16% on StarTran fixed route services to be at comparable level as peers	4.0%	4.0%	2.6%	0.0%

TRANSPORTATION & UTILITIES DEPARTMENT

Broadband Enterprise Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 341,703	\$ -	\$ 895,915	\$ 913,833
Transfers	\$ -	\$ -	\$ 100,000	\$ 100,000
Taxes	\$ 80,000	\$ -	\$ 80,000	\$ 80,000
Fees and Fines	\$ 77,000	\$ -	\$ -	\$ -
Total Revenue	\$ 498,703	\$ -	\$ 1,075,915	\$ 1,093,833
Personnel Services	\$ 483,446	\$ 453,136	\$ 639,834	\$ 673,143
Debt Service	\$ 156,581	\$ 313,399	\$ 306,600	\$ 308,000
Other Services & Charges	\$ 54,842	\$ 261,768	\$ 260,535	\$ 273,708
Materials & Supplies	\$ 26,320	\$ 257,882	\$ 207,500	\$ 216,300
Capital Outlay - Equipment	\$ 99,752	\$ 8,000	\$ 12,000	\$ 12,000
Total Expenditures	\$ 820,941	\$ 1,294,185	\$ 1,426,469	\$ 1,483,151
Fleet Services Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 4,814,196	\$ -	\$ 5,019,723	\$ 5,088,862
Charges for Services	\$ 456,489	\$ -	\$ 460,000	\$ 469,200
Miscellaneous	\$ 482,168	\$ -	\$ 205,000	\$ 209,100
Interest	\$ 239	\$ -	\$ -	\$ -
Total Revenue	\$ 5,753,092	\$ -	\$ 5,684,723	\$ 5,767,162
Materials & Supplies	\$ 1,567,034	\$ 2,020,727	\$ 1,981,563	\$ 1,999,563
Personnel Services	\$ 1,265,401	\$ 1,380,538	\$ 1,309,739	\$ 1,365,042
Capital Outlay - Equipment	\$ 1,531,363	\$ 1,292,625	\$ 1,292,625	\$ 1,292,625
Other Services & Charges	\$ 1,284,934	\$ 939,256	\$ 1,085,719	\$ 1,093,342
Total Expenditure	\$ 5,648,732	\$ 5,633,146	\$ 5,669,646	\$ 5,750,572
General Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ -	\$ -	\$ 50,000	\$ 50,000
Charges for Services	\$ 14,231	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,679	\$ -	\$ -	\$ -
Fees and Fines	\$ 1,064	\$ -	\$ -	\$ -
Interest	\$ 1	\$ -	\$ -	\$ -
Total Revenue	\$ 17,975	\$ -	\$ 50,000	\$ 50,000
Personnel Services	\$ 2,173,628	\$ 2,389,722	\$ 1,247,378	\$ 1,282,120
Other Services & Charges	\$ 1,855,607	\$ 1,955,467	\$ 891,184	\$ 900,036
Materials & Supplies	\$ 182,785	\$ 108,737	\$ 84,722	\$ 87,100
Capital Outlay - Equipment	\$ 61,689	\$ 31,710	\$ 21,334	\$ 20,133
Total Expenditures	\$ 4,273,709	\$ 4,485,636	\$ 2,244,618	\$ 2,289,389

TRANSPORTATION & UTILITIES DEPARTMENT

Municipal Services Center Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 2,286,269	\$ -	\$ 2,470,771	\$ 2,517,528
Charges for Services	\$ 420,894	\$ -	\$ 598,172	\$ 604,293
Interest	\$ 8,490	\$ -	\$ 475	\$ 3,076
Miscellaneous	\$ 280,966	\$ -	\$ -	\$ -
Total Revenue *	\$ 2,996,619	\$ -	\$ 3,069,418	\$ 3,124,897
Debt Service	\$ 1,362,225	\$ 1,377,716	\$ 1,361,052	\$ 1,352,790
Other Services & Charges	\$ 954,465	\$ 865,800	\$ 684,187	\$ 733,694
Personnel Services	\$ -	\$ -	\$ 418,072	\$ 442,104
Materials & Supplies	\$ 9,390	\$ 3,000	\$ 6,000	\$ 6,120
Capital Outlay-Improvements	\$ 900,898	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,226,978	\$ 2,246,516	\$ 2,469,311	\$ 2,534,708

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

Snow Removal Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 3,969,128	\$ -	\$ -	\$ -
Interest	\$ 6,306	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,233	\$ -	\$ -	\$ -
Charges for Services	\$ 1,490	\$ -	\$ -	\$ -
Fees and Fines	\$ 479	\$ -	\$ -	\$ -
Total Revenue	\$ 3,979,636	\$ -	\$ -	\$ -
Personnel Services	\$ 1,153,999	\$ 1,933,349	\$ -	\$ -
Other Services & Charges	\$ 1,209,830	\$ 1,579,223	\$ -	\$ -
Materials & Supplies	\$ 529,267	\$ 538,070	\$ -	\$ -
Capital Outlay - Equipment	\$ 335,816	\$ 20,800	\$ -	\$ -
Transfers	\$ 667,952	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,896,864	\$ 4,071,442	\$ -	\$ -

Solid Waste Management Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 8,020,972	\$ -	\$ 9,730,543	\$ 10,117,357
Taxes	\$ 3,823,049	\$ -	\$ 3,551,734	\$ 3,479,962
Charges for Services	\$ 757,714	\$ -	\$ 757,714	\$ 757,714
Miscellaneous	\$ 488,831	\$ -	\$ 221,836	\$ 221,836
Interest	\$ 44,588	\$ -	\$ 44,588	\$ 44,588
Intergovernmental	\$ 315	\$ -	\$ -	\$ -
Total Revenue *	\$ 13,135,469	\$ -	\$ 14,306,415	\$ 14,621,457
Other Services & Charges	\$ 2,504,287	\$ 2,826,203	\$ 3,286,580	\$ 3,381,044
Personnel Services	\$ 3,132,666	\$ 3,114,365	\$ 3,006,973	\$ 3,160,821
Transfers	\$ 3,752,681	\$ 1,421,291	\$ 1,572,113	\$ 1,576,987
Materials & Supplies	\$ 887,387	\$ 1,092,933	\$ 1,160,650	\$ 1,175,570
Debt Service	\$ 1,178,418	\$ 1,177,547	\$ 1,159,647	\$ 1,629,401
Capital Outlay - Equipment	\$ 407,254	\$ 586,900	\$ 125,000	\$ 125,000
Total Expenditures	\$ 11,862,693	\$ 10,219,239	\$ 10,310,963	\$ 11,048,823

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

TRANSPORTATION & UTILITIES DEPARTMENT

StarTran Operating Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 7,235,836	\$ -	\$ 7,301,189	\$ 7,954,759
Fees and Fines	\$ 2,752,420	\$ -	\$ 3,693,109	\$ 3,828,351
Intergovernmental	\$ 3,010,319	\$ -	\$ 2,422,306	\$ 2,284,045
Miscellaneous	\$ 106,981	\$ -	\$ 146,500	\$ 146,500
Charges for Services	\$ 132,716	\$ -	\$ 136,500	\$ 136,500
Total Revenue	\$ 13,238,272	\$ -	\$ 13,699,604	\$ 14,350,155
Personnel Services	\$ 9,776,272	\$ 10,254,735	\$ 10,402,872	\$ 10,911,273
Materials & Supplies	\$ 1,474,858	\$ 1,712,283	\$ 1,682,913	\$ 1,655,238
Other Services & Charges	\$ 1,651,404	\$ 1,517,276	\$ 1,612,485	\$ 1,783,511
Capital Outlay - Equipment	\$ -	\$ -	\$ 1,334	\$ 133
Transfers	\$ 302,202	\$ -	\$ -	\$ -
Total Expenditures	\$ 13,204,736	\$ 13,484,294	\$ 13,699,604	\$ 14,350,155
StarTran Planning Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 258,441	\$ -	\$ 240,783	\$ 250,072
Transfers	\$ 67,482	\$ -	\$ 60,196	\$ 62,518
Total Revenue	\$ 325,923	\$ -	\$ 300,979	\$ 312,590
Personnel Services	\$ 251,445	\$ 335,290	\$ 298,979	\$ 310,590
Other Services & Charges	\$ 2,280	\$ 3,400	\$ 2,000	\$ 2,000
Materials & Supplies	\$ -	\$ 600	\$ -	\$ -
Total Expenditures	\$ 253,725	\$ 339,290	\$ 300,979	\$ 312,590
Streets Improvement Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Total Revenue	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Transfers	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Total Expenditures	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Transportation & Utilities Revolving Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 5,640,972	\$ -	\$ 6,992,285	\$ 7,007,510
Charges for Services	\$ 2,935,424	\$ -	\$ 4,236,307	\$ 4,528,357
Transfers	\$ 95,505	\$ -	\$ 428,767	\$ 433,912
Fees and Fines	\$ 1,793,728	\$ -	\$ 271,000	\$ 271,000
Miscellaneous	\$ 34,049	\$ -	\$ -	\$ -
Interest	\$ 693	\$ -	\$ -	\$ -
Taxes	\$ 12	\$ -	\$ -	\$ -
Total Revenue	\$ 10,500,383	\$ -	\$ 11,928,359	\$ 12,240,779
Personnel Services	\$ 6,856,331	\$ 7,769,725	\$ 8,680,776	\$ 9,029,438
Other Services & Charges	\$ 3,186,510	\$ 2,026,361	\$ 3,088,533	\$ 3,062,306
Materials & Supplies	\$ 32,196	\$ 44,240	\$ 47,765	\$ 49,965
Capital Outlay - Equipment	\$ 80,343	\$ 20,600	\$ 28,400	\$ 7,900
Capital Outlay - Improvements	\$ 646,837	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,802,217	\$ 9,860,926	\$ 11,845,474	\$ 12,149,609

TRANSPORTATION & UTILITIES DEPARTMENT

Transportation O & M Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 24,812,243	\$ -	\$ 25,516,800	\$ 26,164,600
Transfers	\$ -	\$ -	\$ 10,025,500	\$ 10,145,800
Fees and Fines	\$ 396,784	\$ -	\$ 360,000	\$ 360,000
Charges for Services	\$ 318,332	\$ -	\$ -	\$ -
Interest	\$ 38,427	\$ -	\$ -	\$ -
Miscellaneous	\$ 702	\$ -	\$ -	\$ -
Taxes	\$ 45	\$ -	\$ -	\$ -
Total Revenue	\$ 25,566,533	\$ -	\$ 35,902,300	\$ 36,670,400
Personnel Services	\$ 6,542,651	\$ 6,239,408	\$ 10,577,446	\$ 11,045,416
Other Services & Charges	\$ 3,590,983	\$ 3,460,856	\$ 7,403,576	\$ 7,612,316
Debt Service	\$ -	\$ 5,067,719	\$ 5,093,544	\$ 5,080,519
Materials & Supplies	\$ 1,044,657	\$ 1,457,640	\$ 2,096,096	\$ 2,164,524
Capital Outlay - Equipment	\$ 148,241	\$ 18,421	\$ 113,052	\$ 47,851
Transfers	\$ 8,474,124	\$ 3,363,374	\$ -	\$ -
Total Expenditures	\$ 19,800,656	\$ 19,607,418	\$ 25,283,714	\$ 25,950,626

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

Wastewater Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 29,218,826	\$ -	\$ 32,406,036	\$ 34,131,520
Miscellaneous	\$ 5,417,699	\$ -	\$ 1,117,482	\$ 3,549,950
Interest	\$ 278,467	\$ -	\$ 495,851	\$ 570,665
Total Revenue	\$ 34,914,992	\$ -	\$ 34,019,369	\$ 38,252,135
Debt Service	\$ 7,388,267	\$ 7,214,153	\$ 8,993,689	\$ 9,034,801
Personnel Services	\$ 8,131,367	\$ 8,591,258	\$ 8,269,429	\$ 8,629,724
Materials & Supplies	\$ 3,275,719	\$ 3,313,755	\$ 3,458,567	\$ 3,833,367
Other Services & Charges	\$ 3,237,838	\$ 3,145,608	\$ 3,385,611	\$ 3,456,380
Capital Outlay - Equipment	\$ 571,307	\$ 772,000	\$ 881,145	\$ 772,900
Total Expenditures	\$ 22,604,498	\$ 23,036,774	\$ 24,988,441	\$ 25,727,172

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

TRANSPORTATION & UTILITIES DEPARTMENT

Water Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 35,766,049	\$ -	\$ 40,643,859	\$ 42,898,549
Miscellaneous	\$ 5,335,765	\$ -	\$ 2,523,948	\$ 2,523,948
Interest	\$ 466,201	\$ -	\$ 261,900	\$ 986,272
Total Revenue	\$ 41,568,015	\$ -	\$ 43,429,707	\$ 46,408,769
Personnel Services	\$ 8,784,036	\$ 9,700,432	\$ 9,263,794	\$ 9,703,871
Debt Service	\$ 6,435,308	\$ 7,986,151	\$ 7,934,917	\$ 7,976,231
Materials & Supplies	\$ 6,181,561	\$ 5,906,575	\$ 5,917,309	\$ 6,059,208
Other Services & Charges	\$ 3,933,019	\$ 3,822,082	\$ 4,520,477	\$ 4,703,863
Capital Outlay - Equipment	\$ 739,268	\$ 567,600	\$ 444,845	\$ 528,700
Total Expenditures	\$ 26,073,192	\$ 27,982,840	\$ 28,081,342	\$ 28,971,873

* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

TRANSPORTATION & UTILITIES PERSONNEL SUMMARY

	FTE'S 2017-18	Budget 2017-18	Adopted FTE'S 2018-19	Adopted Budget 2018-19	Adopted FTE'S 2019-20	Adopted Budget 2019-20
BROADBAND ENTERPRISE	4.90	453,136	5.90	639,834	5.90	673,143
FLEET SERVICES	15.00	1,380,538	14.00	1,309,739	14.00	1,365,042
GENERAL FUND	35.42	2,389,722	19.75	1,247,378	19.75	1,282,120
MUNICIPAL SERVICES CENTER	-	-	5.00	418,072	5.00	442,104
SNOW REMOVAL	17.90	1,933,349	-	-	-	-
SOLID WASTE OPERATION	35.22	3,114,365	32.50	3,006,973	32.50	3,160,821
STARTRAN						
StarTran Operating Fund	130.42	10,254,735	133.67	10,402,872	132.67	10,911,273
StarTran Grants-In-Aid Fund	3.10	335,290	2.85	298,979	2.85	310,590
TOTAL STARTRAN	133.52	10,590,025	136.52	10,701,851	135.52	11,221,863
TRANSPORTATION & UTILITIES REV	71.55	7,769,725	78.85	8,680,776	78.85	9,029,438
TRANSPORTATION O & M	72.95	6,239,408	114.00	10,577,446	113.00	11,045,416
WASTEWATER	87.68	8,591,258	83.80	8,269,429	83.80	8,629,724
WATER	105.65	9,700,432	101.73	9,263,794	101.73	9,703,871
TOTAL ALL FUNDS	579.79	52,161,958	592.04	54,115,292	590.04	56,553,542

TRANSPORTATION & UTILITIES DEPARTMENT

POSITION DETAIL

	Class	FTE'S	Budget	Adopted	Adopted	Adopted	Adopted
	Code	2017-18	2017-18	FTE'S	Budget	FTE'S	Budget
				2018-19	2018-19	2019-20	2019-20
BROADBAND ENTERPRISE							
SR TRAFFIC TECH	C1997			1.00	58,447	1.00	60,059
SR ENGINEERING TECH	C1999			2.00	138,666	2.00	140,449
ASSOC ENGINEER SPECIALIST	C2001	2.00	88,246	2.00	106,040	2.00	107,218
ENGINEERING SPECIALIST	C2002	2.00	104,528				
FIBER NETWORK & ROW MGR	W2026	0.90	112,123	0.90	117,224	0.90	117,225
STANDBY PAY					6,000		6,000
OVERTIME					30,000		30,000
PERSONNEL ADJUSTMENT			25,062		11,409		23,336
WORKERS COMPENSATION					3,537		3,549
FRINGE BENEFITS			123,177		168,510		185,308
TOTAL BROADBAND ENTERPRISE		4.90	453,136	5.90	639,834	5.90	673,143
FLEET SERVICES							
SENIOR OFFICE ASSISTANT	N1032	1.00	35,151				
ACCOUNT CLERK III	N1122	1.00	49,657	1.00	52,540	1.00	52,540
STORES CLERK	N1307	2.00	98,576	2.00	103,356	2.00	103,356
AUTOMOTIVE MECHANIC	N5116	1.00	59,093	1.00	61,915	1.00	61,969
HEAVY EQUIPMENT MECHANIC	N5117	8.00	437,877	8.00	464,555	8.00	467,447
GARAGE SUPERVISOR	A5121	1.00	64,808	1.00	72,271	1.00	73,592
SUPT OF FLEET SERVICES	A5123	1.00	85,521	1.00	76,799	1.00	79,296
OTHER PAY			1,273		1,273		1,273
OVERTIME			1,757		1,757		1,757
PERSONNEL ADJUSTMENT			79,882		20,830		42,417
WORKERS COMPENSATION			62,590		61,364		60,962
FRINGE BENEFITS			404,353		393,079		420,433
TOTAL FLEET SERVICES		15.00	1,380,538	14.00	1,309,739	14.00	1,365,042
GENERAL							
EXECUTIVE SECRETARY	E0630	0.40	22,291				
OFFICE SPECIALIST	N1034	0.77	34,262				
ACCOUNT CLERK II	N1121	1.00	45,848				
ACCOUNT CLERK III	N1122	0.20	10,022				
ACCOUNTANT	A1125	0.20	11,122				
PUB WKS/UTIL BUSINESS MGR	M1145	0.20	20,208				
ADMINISTRATIVE AIDE I	A1631	1.00	50,377				
PUBLIC INFORMATION SPEC. II	A1642	0.15	7,678				
ASSOC. ENGINEERING SPECIALIST	C2001	9.00	491,520				
ENGINEERING SPECIALIST	C2002	2.00	130,586				
SR ENGINEERING SPECIALIST	A2003	4.50	319,321				
ASSOCIATE ENGINEER	M2006	1.00	57,037				
ENGINEER	M2007	0.75	61,829	1.75	129,867	1.75	132,198
SENIOR ENGINEER	M2008	2.00	218,990	1.00	107,705	1.00	107,705
DIRECTOR, PUB WKS & UTIL	D2022	0.50	65,000				
DEPT LIAISON/COMPLIANCE	W2023	0.10	10,878				
PW/U ASST. DIRECTOR	W2024	0.10	11,970				
ENVIRON HEALTH SPEC II	A3621			2.00	132,911	2.00	132,911
SR ENVIR HEALTH SPEC	A3622			2.00	161,825	2.00	161,825
ENVIRON HEALTH EDUCATOR I	C3630			1.00	45,433	1.00	46,688

TRANSPORTATION & UTILITIES DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
LABOR SUPERVISOR I	C5010	2.00	118,958	1.00	48,859	1.00	50,209
LABOR SUPERVISOR II	A5011	0.25	14,478				
PUBLIC WORKS MAINT COORD	M5015	0.30	26,794				
PUBLIC WORKS INSPECTOR	N5216	1.00	58,596	2.00	110,680	2.00	112,310
PUBLIC WORKS LABORER	N5228	1.00	42,657	2.00	85,763	2.00	87,619
PW EQUIPMENT OPERATOR I	N5229	5.00	239,580	5.00	260,611	5.00	260,611
PW EQUIPMENT OPERATOR II	N5230	2.00	104,750	2.00	114,484	2.00	114,484
OTHER PAY			3,183		3,180		3,180
STANDBY			22,000				
OVERTIME			29,224		2,500		2,500
PERSONNEL ADJUSTMENT			110,283		30,655		57,458
WORKERS COMPENSATION			50,280		12,904		12,420
TOTAL GENERAL		35.42	2,389,722	19.75	1,247,378	19.75	1,282,120

MUNICIPAL SERVICES CENTER

MAINT REPAIR WORKER I	N5105			2.00	82,761	2.00	85,758
MAINT REPAIR WORKER II	N5106			2.00	109,228	2.00	112,194
BUILDING SUPERINTENDENT	A5110			1.00	77,730	1.00	77,730
PERSONNEL ADJUSTMENT					6,743		13,884
FRINGE BENEFITS					141,610		152,537
TOTAL MUNICIPAL SERVICES CENTER		-	-	5.00	418,072	5.00	442,104

SNOW REMOVAL

ENGINEERING SERVICES MGR	M2019						
LABOR SUPERVISOR I	C5010	3.00	180,006				
LABOR SUPERVISOR II	A5011	1.00	65,543				
PUBLIC WORKS MAINT COORD	M5015	0.40	35,725				
MAINT REPAIR WORKER II	N5106	0.50	28,843				
PUBLIC WORKS INSPECTOR	N5216	1.00	49,757				
PUBLIC WORKS LABORER	N5228	2.00	96,064				
PW EQUIPMENT OPERATOR I	N5229	6.00	290,239				
PW EQUIPMENT OPERATOR II	N5230	4.00	219,057				
OTHER PAY			39,889				
OVERTIME			322,086				
PERSONNEL ADJUSTMENT			109,457				
WORKERS COMPENSATION			21,453				
FRINGE BENEFITS			475,230				
TOTAL SNOW REMOVAL		17.90	1,933,349	-	-	-	-

SOLID WASTE OPERATIONS

EXECUTIVE SECRETARY	E0630	0.10	5,572				
OFFICE SPECIALIST	N1034	1.00	41,272	1.00	46,363	1.00	47,908
ACCOUNT CLERK III	N1122	0.40	20,044				
ACCOUNTANT	A1125	0.40	22,244				
PW/U UTILITY BUSINESS MGR	M1145	0.10	10,104				
ADMINISTRATIVE AIDE I	A1631	0.30	17,072				
PUBLIC INFORMATION SPEC. II	A1642	0.10	5,118				
SR ENGINEERING SPECIALIST	A2003	1.00	68,084				
ASSOCIATE ENGINEER	M2006	1.00	52,952	1.00	78,769	1.00	78,769
PW LIAISON/COMPLIANCE	M2023	0.40	43,510				
PW/U ASST. DIRECTOR	M2024	0.30	35,910				

TRANSPORTATION & UTILITIES DEPARTMENT

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
UTILITIES SECURITY MGR	M2031	0.31	27,933				
UTILITIES SAFE/TRAIN SPEC	A2040	0.31	23,568				
SR ENVIR HEALTH SPEC	A3622			1.00	76,288	1.00	78,670
LANDFILL GATEHOUSE SUPERV	C5016	1.00	48,055	1.00	39,208	1.00	40,286
SUPT SOLID WASTE OPERATIO	M5018	1.00	106,433	1.00	113,706	1.00	113,706
RECYCLING COORDINATOR	A5019	1.00	85,521	1.00	89,548	1.00	89,548
ENVIRONMENT COMPLIANCE TE	C5021	1.00	56,749	1.00	59,438	1.00	59,438
SOLID WASTE OPER SUPER	A5022	3.00	166,297	3.00	178,516	3.00	183,188
GATEHOUSE ATTENDANT I	N5023	3.50	128,706	3.50	139,131	3.50	140,583
GATEHOUSE ATTENDANT II	N5024	1.00	45,437	1.00	47,599	1.00	47,599
LANDFILL OPERATOR I	N5031	5.00	224,040	5.00	240,148	5.00	244,785
LANDFILL OPERATOR II	N5032	6.00	328,105	6.00	344,701	6.00	346,290
LANDFILL OPERATOR III	N5033	7.00	386,704	7.00	404,236	7.00	406,256
HOLIDAY PAY			25,114		31,697		38,091
OVERTIME			29,815		120,782		125,127
OTHER PAY			5,700		19,987		19,987
PERSONNEL ADJUSTMENT			180,228		50,753		104,064
WORKERS COMPENSATION			22,474		24,363		26,252
FRINGE BENEFITS			901,604		901,739		970,274
TOTAL SOLID WASTE OPERATIONS		35.22	3,114,365	32.50	3,006,973	32.50	3,160,821
STARTRAN OPERATING							
OFFICE ASSISTANT	N1030	1.00	32,056	1.00	35,104	1.00	36,538
ACCOUNT CLERK III	N1122	1.75	88,879	1.75	93,473	0.75	40,066
ACCOUNTANT	A1125	0.40	26,588	0.40	24,544	0.40	25,341
STORES CLERK	N1307	1.00	49,756	1.00	50,306	1.00	50,306
ASSISTANT PURCHASING AGEN	A1311	1.00	65,010	1.00	69,597	1.00	71,861
ADMINISTRATIVE AIDE I	A1631	1.25	72,841	0.50	30,495	0.50	30,667
OPERATIONS TRAINING COORD	A3103			1.00	58,943	1.00	60,861
PARA-PROFESSIONAL/TECHNIC	U4903	0.52	10,800	0.52	11,340	0.52	11,340
GARAGE SUPERVISOR	A5121	1.00	70,867	1.00	74,169	1.00	74,169
TRANSIT MANAGER	M5600	0.75	88,673	0.75	97,142	0.75	97,688
BUS OPERATIONS SUPT	A5601	0.75	58,286	0.75	61,023	0.75	61,054
STARTRAN HV SUPER	A5602	1.00	70,334	1.00	73,649	1.00	73,649
STARTRAN FIELD SUPERVISOR	A5603	6.00	398,262	6.00	420,876	6.00	425,702
BUS MAINTENANCE SUPT	A5605	1.00	77,294	1.00	80,953	1.00	81,298
BUS JOURNEY MECH	B5614	11.00	580,668	8.00	447,448	8.00	448,239
BUS APPRENTICE MECH	B5615			3.00	142,422	3.00	142,422
BUS CLEANER	B5619	2.00	59,978	2.00	61,773	2.00	62,862
BUS SERVICE WORKER	B5620	6.00	253,746	6.00	263,650	6.00	267,240
BUS OPERATOR	B5625	94.00	4,105,479	97.00	4,416,589	97.00	4,511,445
OVERTIME			311,060		328,404		328,404
CLOTHING ALLOWANCE/MISC PAY			65,000		65,000		65,000
PERSONNEL ADJUSTMENT			746,537		251,119		457,775
WORKERS COMPENSATION			216,682		195,710		192,686
FRINGE BENEFITS			2,805,939		3,049,141		3,294,660
TOTAL STARTRAN OPERATING		130.42	10,254,735	133.67	10,402,872	132.67	10,911,273

TRANSPORTATION & UTILITIES DEPARTMENT

POSITION DETAIL

	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
STARTRAN GRANTS-IN-AID							
ACCOUNT CLERK III	N1122	0.25	12,768	0.25	13,370	0.25	13,370
ACCOUNTANT	A1125	0.60	39,881	0.60	36,817	0.60	38,013
ADMINISTRATIVE AIDE I	A1631	0.75	43,705	0.50	30,495	0.50	30,667
PLANNER II	A2111	1.00	81,050	1.00	84,898	1.00	84,898
TRANSIT MANAGER	M5600	0.25	29,558	0.25	32,380	0.25	32,563
BUS OPERATIONS SUPT	A5601	0.25	19,429	0.25	20,341	0.25	20,352
PERSONNEL ADJUSTMENT			18,660		5,458		11,056
FRINGE BENEFITS			90,239		75,221		79,673
TOTAL STARTRAN GRANTS-IN-AID		3.10	335,290	2.85	298,979	2.85	310,590

TRANSPORTATION & UTILITIES REV

EXECUTIVE SECRETARY	E0630			1.00	59,980	1.00	61,541
OFFICE SPECIALIST	N1034	2.90	132,559	3.00	142,722	3.00	145,749
ACCOUNT CLERK III	N1122	0.25	12,528	2.00	105,079	2.00	105,079
ACCOUNTANT	A1125	0.20	11,122	3.00	173,992	3.00	179,653
PUBLIC W/U BUSINESS MGR	M1145	0.10	10,104	1.00	111,707	1.00	115,616
TECHNOLOGY SUPT SPEC I	C1495			2.00	123,106	2.00	124,623
TECHNOLOGY SUPT SPEC II	C1496			6.00	449,465	6.00	449,465
TECHNOLOGY SUPT SUPER I	M1497			1.00	74,420	1.00	77,026
SYSTEMS SPECIALIST III	C1516	1.00	72,337				
SYSTEM SUPERVISOR	M1520	1.00	67,523				
GIS ANALYST	A1524	2.00	149,293	2.00	148,005	2.00	153,937
GIS TECHNICIAN	C1525			2.00	110,417	2.00	111,740
ADMINISTRATIVE AIDE I	A1631	1.00	57,656	2.00	121,374	2.00	121,863
PUBLIC INFORMATION SPEC. II	A1642	0.15	7,678				
PUBLIC INFORMATION OFFICE	M1645			1.00	92,576	1.00	95,816
ENGINEERING TECHNICIAN	C1998			11.00	663,349	11.00	676,986
SR ENGINEERING TECH	C1999			16.00	1,200,266	16.00	1,200,266
ASSOC ENGINEER SPECIALIST	C2001	1.00	45,815	3.00	185,785	3.00	185,785
ENGINEERING SPECIALIST	C2002	16.00	975,177				
SR ENGINEERING SPECIALIST	A2003	24.50	1,775,526				
ENGINEER	M2007	6.25	522,041	6.25	521,399	6.25	521,399
SENIOR ENGINEER	M2008	2.00	204,296	3.00	268,848	3.00	272,283
ENGINEERING SERVICES MGR	M2019	5.00	543,327	4.00	450,740	4.00	450,740
CITY ENGINEER	M2020	1.00	134,193				
ASST. CITY ENGINEER	M2021	1.00	126,204				
DIRECTOR, PUB WKS & UTIL	D2022			1.00	143,166	1.00	143,166
PW LIAISON/COMPLIANCE	W2023	0.10	10,878	1.00	113,724	1.00	113,724
PW/U ASST. DIRECTOR	W2024			1.00	131,874	1.00	135,327
FIBER NETWORK & ROW MGR	W2026	0.10	12,458	0.10	13,025	0.10	13,025
UTILITIES SECURITY MGR	M2031			1.00	92,983	1.00	92,983
UTILITIES SAFE/TRAIN SPEC	A2040			1.00	79,806	1.00	79,806
PLANS EXAMINER II	A3202			1.00	70,542	1.00	72,837
IMPACT FEE ADMIN	A3231			1.00	88,427	1.00	88,427
PROFESSIONAL/TECH WORKER	U4904	5.00	260,000	2.00	104,000	2.00	104,000
DELIVERY CLERK	N5201			0.50	19,099	0.50	20,006
UTILITY ENGINEERING SPEC	C5300	1.00	55,410				
STANDBY PAY					6,000		6,000
OVERTIME			100,000		167,794		167,794
PERSONNEL ADJUSTMENT			406,747		148,958		281,926
WORKERS COMPENSATION			76,337		92,020		99,466
FRINGE BENEFITS			2,000,516		2,406,127		2,561,386
TOTAL TRANSPORTATION & UTILITIES REV		71.55	7,769,725	78.85	8,680,776	78.85	9,029,438

TRANSPORTATION & UTILITIES DEPARTMENT

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	<u>Class</u>	<u>FTE'S</u>	<u>Budget</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
TRANSPORTATION O & M							
SENIOR OFFICE ASSISTANT	N1032			1.00	36,833	1.00	38,153
OFFICE SPECIALIST	N1034	0.33	14,122	2.00	96,121	2.00	97,591
ACCOUNT CLERK II	N1121			1.00	48,656		
ACCOUNT CLERK III	N1122	0.65	32,571				
ACCOUNTANT	A1125	0.20	11,122				
PUBLE W/U BUSINESS MGR	M1145	0.10	10,104				
ADMINISTRATIVE AIDE I	A1631			2.00	115,050	2.00	117,371
PUBLIC INFORMATION SPEC. II	A1642	0.10	5,364				
TRAFFIC SIGN WORKER	C1995			6.00	327,808	6.00	330,504
TRAFFIC TECHNICIAN	C1996			6.00	327,364	6.00	336,286
SR TRAFFIC TECH	C1997			8.00	570,712	8.00	577,602
SR ENGINEERING SPECIALIST	A2003	1.00	77,827				
ENGINEER	M2007	1.00	76,552	1.00	70,395	1.00	72,859
SENIOR ENGINEER	M2008			2.00	169,812	2.00	175,754
ENGINEERING SERVICES MGR	M2019			2.00	214,307	2.00	215,435
ASST CITY ENGINEER	W2021			1.00	131,832	1.00	131,832
DIRECTOR, PUB WKS & UTIL	D2022	0.50	65,000				
PW/U ASST. DIRECTOR	W2024			1.00	123,830	1.00	127,235
UTILITIES SECURITY MGR	M2031	0.09	8,069				
UTILITIES SAFE/TRAIN SPEC	M2040	0.09	6,807				
IMPACT FEE ADMIN	A3231	0.34	28,528				
INTERMEDIATE LEVEL WORKER	U4902	3.00	62,400	3.00	62,400	3.00	62,400
LABOR SUPERVISOR I	C5010	5.00	301,291	9.00	538,469	9.00	539,477
DISTRICT SUPERVISOR	A5011	1.75	117,694	3.00	193,388	3.00	199,608
PUBLIC WORKS MAINT COORD	M5015	0.30	26,794				
MAINT REPAIR WORKER I	N5105	2.00	78,256				
MAINT REPAIR WORKER II	M5106	1.50	85,124				
BUILDING SUPERINTENDENT	A5110	1.00	70,867				
CONCRETE FINISHER I	N5150	4.00	222,455	4.00	229,968	4.00	231,220
CONCRETE FINISHER II	N5151	4.00	230,935	4.00	243,756	4.00	244,336
PUBLIC WORKS INSPECTOR	N5216			1.00	49,607	1.00	49,607
PUBLIC WORKS LABORER	N5228	10.00	441,760	11.00	502,321	11.00	509,861
PW EQUIPMENT OPERATOR I	N5229	19.00	908,296	25.00	1,256,855	25.00	1,271,042
PW EQUIPMENT OPERATOR II	N5230	16.00	848,664	20.00	1,097,033	20.00	1,110,805
BARRICADE WORKER	N5232	1.00	46,015	1.00	49,436	1.00	51,328
OTHER PAY			29,769		91,427		91,427
OVERTIME			6,910		398,545		400,843
PERSONNEL ADJUSTMENT			364,227		171,532		349,781
WORKERS COMPENSATION			189,864		232,364		231,979
FRINGE BENEFITS			1,872,021		3,227,625		3,481,083
TOTAL TRANSPORTATION O & M		72.95	6,239,408	114.00	10,577,446	113.00	11,045,416
WASTEWATER							
EXECUTIVE SECRETARY	E0630	0.25	13,932				
CUSTOMER SERVICE ASST	N1022	2.60	120,175	3.00	137,492	3.00	139,010
OFFICE SPECIALIST	N1034	2.00	85,613	1.00	42,280	1.00	43,691
ACCOUNT CLERK II	N1121	0.50	24,092	1.50	74,828	1.50	74,828
ACCOUNT CLERK III	N1122	1.75	82,954	1.00	46,158	1.00	47,746
ACCOUNTING SUPERVISOR	C1124	0.50	29,446	0.50	31,137	0.50	31,137

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	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
ACCOUNTANT	A1125	0.50	27,806				
UTILITIES SERVICE SUPERVI	A1142	0.50	34,860	0.50	36,524	0.50	36,524
ASST PW/U BUSINESS MANAGE	A1144	0.50	42,494	0.50	44,514	0.50	44,514
PW/U BUSINESS MANAGER	M1145	0.25	25,260				
SYSTEMS SPECIALIST I	C1512	1.00	46,754	1.00	49,022	1.00	50,369
SYSTEMS SPECIALIST II	C1514	1.00	59,063	1.00	63,700	1.00	65,451
ADMINISTRATIVE AIDE I	A1631	1.35	78,723	1.00	61,509	1.00	61,509
PUBLIC INFORMATION SPEC. II	A1642	0.25	12,797				
ASSOCIATE ENGINEER	M2006	1.00	74,949				
PW LIAISON/COMPLIANCE	M2023	0.20	21,755				
PW/U ASST. DIRECTOR	M2024	0.30	35,910				
UTILITIES SECURITY MGR	M2031	0.30	27,064				
SANITARY ENGINEER	M2036			1.00	78,767	1.00	81,523
UTILITIES SAFE/TRAIN SPEC	A2040	0.30	22,835				
PERMIT ASSISTANT	N3220	0.50	25,475	0.50	26,680	0.50	26,707
IMPACT FEE ADMIN	A3231	0.33	27,602				
DELIVERY CLERK	N5201	0.50	18,178				
UTILITY EQUIP OPERATOR I	N5225	1.00	45,118				
UTILITY EQUIP OPERATOR II	N5226	13.00	709,055	15.00	831,325	15.00	841,013
ENVIRONMENTAL LAB SPEC II	C5292	5.80	367,912	5.80	384,962	5.80	384,962
SR UTILITY ENGINEER SPEC	A5302	1.00	74,951	1.00	78,667	1.00	78,667
TELEMETER CONTROL TECHNIC	C5304	1.00	66,414	1.00	69,495	1.00	69,495
WW TREATMENT PLNT OPER	C5307	7.00	429,108	7.00	444,033	7.00	448,173
MANAGER OF LAB SERVICES	A5308	1.00	81,583	1.00	85,418	1.00	85,418
PROCESS CONTROL TECH	C5309	3.00	196,366	3.00	205,678	3.00	206,652
SUPT OF WPC FACILITIES	M5310	1.00	110,856	1.00	113,707	1.00	113,707
ASST SUPT OPERATIONS-WPC	A5311	1.00	81,583	1.00	85,418	1.00	85,418
BIOSOLIDS COORDINATOR	C5312			1.00	66,689	1.00	66,689
MAINTENANCE OPERATOR I	N5313	6.00	298,507	6.00	314,920	6.00	317,620
FACILITIES MAINT COORD	M5315	1.00	75,517	1.00	82,320	1.00	85,046
ENVIRONMENTAL SPECIAL. II	C5321	6.00	344,036	5.00	287,246	5.00	288,295
ENVIRONMENTAL SPECIAL III	C5322	2.00	132,828	2.00	134,425	2.00	136,023
UTILITIES LAB. SUPERVISOR	A5323	1.00	74,260				
METER READER	N5326	1.50	75,882	1.50	79,366	1.50	79,950
UTILITY PLANT MECHANIC II	N5335	1.00	58,644	1.00	61,612	1.00	62,520
UTILITY PLANT MECHANIC I	N5336	7.00	384,504	7.00	402,566	7.00	410,212
FACILITY MAINT SUPERVISOR	C5338	2.00	125,193	2.00	131,314	2.00	131,314
UTILITY SUPERVISOR	C5339	3.00	190,473	3.00	191,689	3.00	193,174
SUPT. OF WASTEWATER COLLE	M5343	1.00	107,149	1.00	112,692	1.00	112,692
ASST SUPT-WW COLLECTION	A5344	1.00	80,434	1.00	84,297	1.00	84,297
CONTROL INSTRUMENT TECHNI	C5372	3.00	197,531	3.00	206,817	3.00	206,817
CONTROL SYST SUPPORT SPEC	A5375	1.00	69,718	1.00	73,649	1.00	73,649
HOLDIAY PAY			36,198		35,360		35,360
OTHER PAY			71,918		59,909		59,913
OVERTIME			95,630		105,068		111,048
PERSONNEL ADJUSTMENT			475,946		135,236		275,370
WORKERS COMPENSATION			250,426		253,831		257,432
FRINGE BENEFITS			2,345,781		2,459,112		2,625,791
TOTAL WASTEWATER		87.68	8,591,258	83.80	8,269,429	83.80	8,629,724

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	<u>Code</u>	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
WATER							
EXECUTIVE SECRETARY	E0630	0.25	13,932				
CUSTOMER SERVICE ASST	N1022	3.40	156,857	3.00	137,492	3.00	139,010
OFFICE SPECIALIST	N1034	6.00	270,392	6.00	275,660	6.00	279,702
ACCOUNT CLERK II	N1121	0.50	24,092	0.50	25,242	0.50	25,242
ACCOUNT CLERK III	N1122	2.75	132,611	2.00	98,257	2.00	99,822
ACCOUNTING SUPERVISOR	C1124	0.50	29,446	0.50	31,137	0.50	31,137
ACCOUNTANT	A1125	0.50	27,806				
UTILITIES SERVICE SUPERVI	A1142	0.50	34,860	0.50	36,524	0.50	36,524
ASST PW/U BUSINESS MANAGE	A1144	0.50	42,494	0.50	44,514	0.50	44,514
PW/U BUSINESS MANAGER	M1145	0.25	25,260				
STORES CLERK	N1307	1.00	50,248	1.00	52,615	1.00	52,615
SYSTEMS SPECIALIST II	C1514	1.00	51,776	1.00	61,733	1.00	63,432
ADMINISTRATIVE AIDE I	A1631	1.35	78,611	1.00	61,507	1.00	61,507
OFFICE OPERATIONS SPEC	C1634	2.00	114,651	2.00	108,617	2.00	109,875
PUBLIC INFORMATION SPEC. II	A1642	0.25	12,797				
PW LIAISON/COMPLIANCE	M2023	0.20	21,755				
PW/U ASST. DIRECTOR	M2024	0.30	35,910				
UTILITIES SECURITY MGR	M2031	0.30	27,064				
UTILITIES SAFE/TRAIN SPEC	A2040	0.30	22,835				
PERMIT ASSISTANT	N3220	0.50	25,475	0.50	26,680	0.50	26,707
IMPACT FEE ADMIN	A3231	0.33	27,602				
PARA-PROFESSIONAL/TECHNIC	U4903	3.10	86,029	3.10	91,520	3.10	91,520
UTILITY EQUIP OPERATOR I	N5225	2.00	84,460	6.00	288,702	3.00	144,457
UTILITY EQUIP OPERATOR II	N5226	12.00	645,041	8.00	455,035	11.00	613,188
WATER SERVICE TECH I	N5235	3.00	142,829	4.00	191,960	4.00	195,259
WATER SERVICE TECH II	N5236	11.00	590,722	10.00	563,382	10.00	569,825
SR. WATER SERVICE TECH	N5237	4.00	235,847	4.00	247,605	4.00	247,605
ENVIRONMENTAL LAB SPEC II	C5292	2.75	170,793	2.00	118,791	2.00	120,098
UTILITY ENGINEERING SPEC	C5300	1.00	51,776	1.00	68,374	1.00	68,374
TELEMETER CONTROL TECHNIC	C5304	3.00	198,709	2.00	138,880	2.00	138,880
MANAGER OF LAB SERVICES	A5308	1.00	79,874	1.00	84,297	1.00	84,297
ASST WATER PLANT OPERATOR	N5316	1.00	45,003	3.00	152,386	3.00	158,581
WATER PLANT OPERATOR	C5317	10.00	562,040	8.00	485,991	8.00	491,905
UTILITIES LAB. SUPERVISOR	A5323			1.00	70,430	1.00	72,626
METER READER	N5326	1.50	75,882	1.50	79,366	1.50	79,950
UTILITY PLANT MECHANIC II	N5335	1.00	61,010	1.00	63,920	1.00	63,920
UTILITY PLANT MECHANIC I	N5336	7.00	394,851	9.00	520,963	9.00	528,637
ASST UTILITY PLANT MECHANIC	N5337	1.00	51,620				
FACILITY MAINT SUPERVISOR	C5338	3.00	192,958	2.00	134,120	2.00	134,555
UTILITY SUPERVISOR	C5339	5.00	316,306	5.00	317,849	5.00	321,687
ASST SUPT-WATER CONSTRUCT	A5341	1.00	81,583	1.00	85,418	1.00	85,418
ASST SUPT-WATER SERVICE	A5342	1.00	78,902	1.00	85,308	1.00	85,308
ASST SUPT OPER-WP & TREAT	A5348	1.00	81,583	1.00	85,418	1.00	85,418
ASST SUPT-WP & TREATMENT	A5349	2.00	155,707	2.00	168,114	2.00	168,589
SUPT WP & TREATMENT	M5350	1.00	111,440	1.00	113,709	1.00	113,709
SUPT WATER DISTRIBUTION	M5351	1.00	104,878	1.00	112,693	1.00	112,693
CONTROL INSTRUMENT TECHNI	C5372	2.00	105,147	3.00	173,083	3.00	177,852
CONTROL SYST SUPPORT SPEC	A5375	1.00	69,718	1.00	73,048	1.00	73,048
CUSTODIAN	N5407	0.63	26,617	0.63	27,860	0.63	27,860

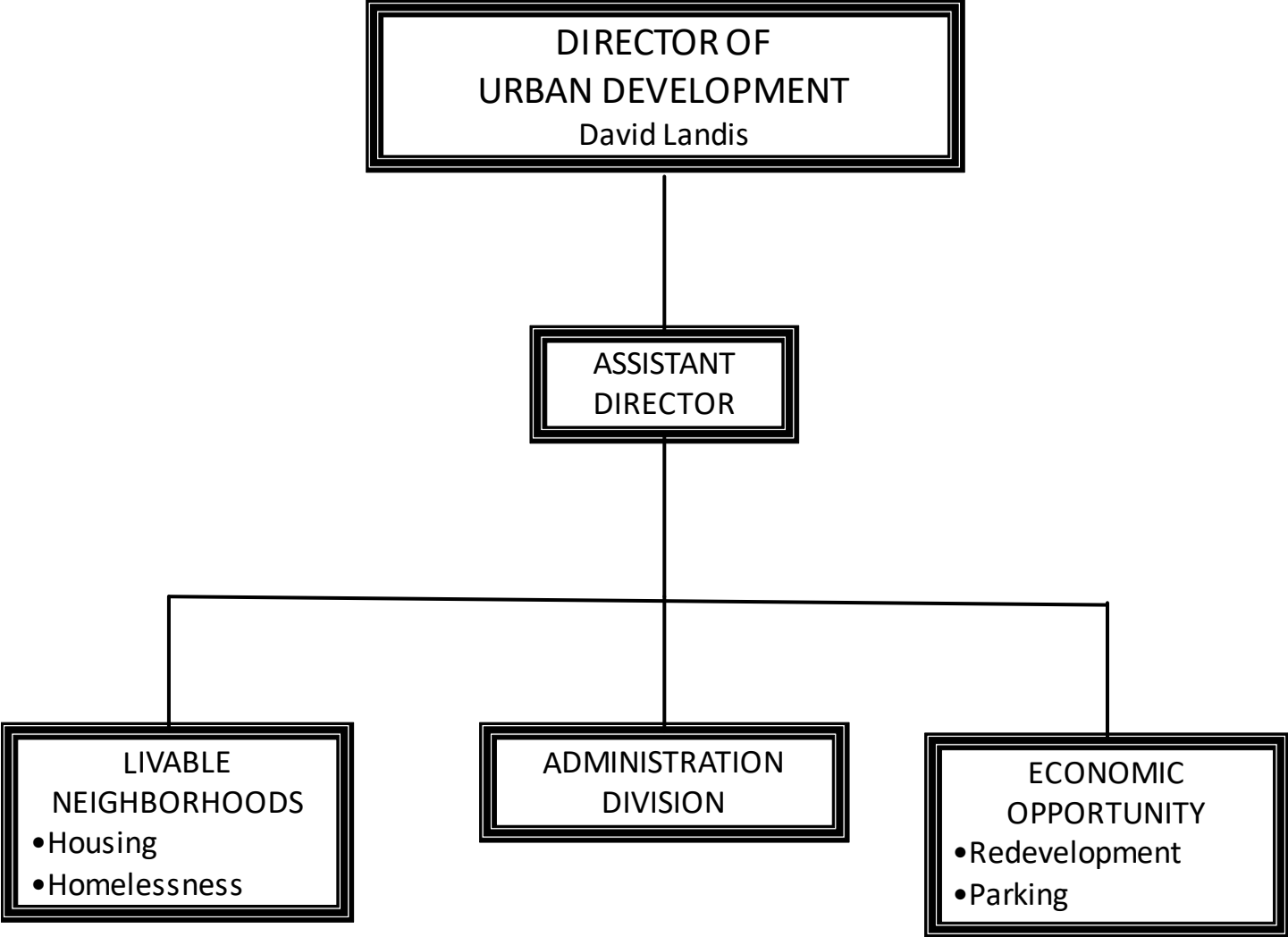
TRANSPORTATION & UTILITIES DEPARTMENT

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
HOLIDAY PAY			30,000		18,000		18,000
OTHER PAY			124,400		136,901		136,901
OVERTIME			174,000		156,000		156,000
PERSONNEL ADJUSTMENT			551,326		154,438		315,147
WORKERS COMPENSATION			117,261		123,741		133,267
FRINGE BENEFITS			2,675,646		2,716,516		2,919,212
TOTAL WATER		105.65	9,700,432	101.73	9,263,794	101.73	9,703,871
TOTAL TRANSPORTATION & UTILITIES		579.79	52,161,958	592.04	54,115,292	590.04	56,553,542

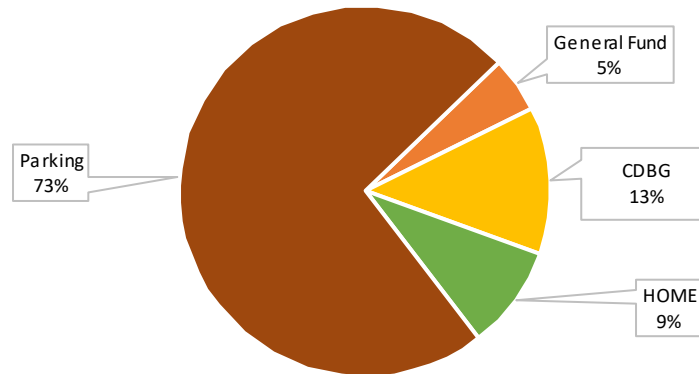
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URBAN DEVELOPMENT



URBAN DEVELOPMENT

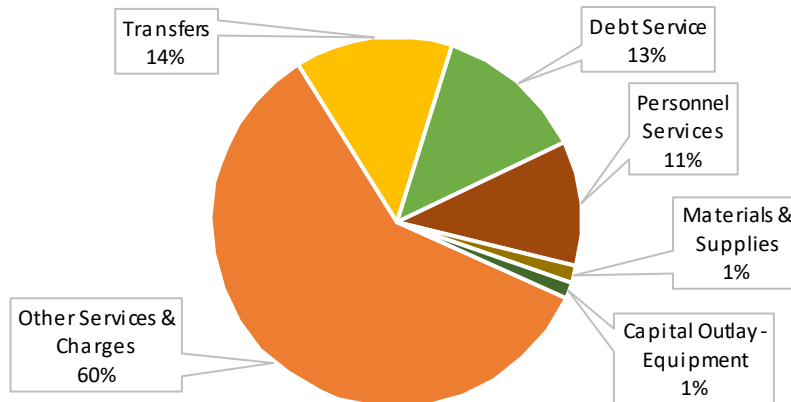
Total Funding Sources 2018-19 - All Funds



Parking
CDBG
HOME
General Fund
Total

Total Funding Sources 2018-19 - All Funds		
\$		13,498,489
\$		2,347,787
\$		1,656,938
\$		907,599
\$		18,410,813

Total Expenditures Budget 2018-19 - All Funds



Other Services & Charges
Transfers
Debt Service
Personnel Services
Materials & Supplies
Capital Outlay - Equipment
Total

Total Expenditures Budget 2018-19 - All Funds		
\$		10,961,918
\$		2,513,026
\$		2,408,066
\$		2,010,985
\$		256,318
\$		260,500
\$		18,410,813

URBAN DEVELOPMENT

Description

The Urban Development Department plans for the redevelopment of blighted and substandard areas through public improvement projects and public/private partnerships created to rehabilitate existing properties and/or construct new buildings.

The Urban Development Department is responsible for City parking services including operation of garages, surface lots and on-street parking. Other parking related services managed by Urban Development include downtown parking enforcement and parking citation management.

Urban Development administers Federal Funds to preserve and expand affordable housing and homeownership, assist providers of services for homeless people, and revitalizes neighborhoods.

Significant Changes

- The Department reorganized on December 1, 2017, with two new Divisions; Livable Neighborhoods and Economic Opportunity. The Real Estate staff have been merged into the Administration Division.
- One Real Estate & Relocation Agent has been eliminated and a Construction Manager (Senior Engineering Tech) has been hired to assist the Economic Opportunity Division.
- 1.0 FTE is added for a Financial Analysis position to assist with redevelopment decision making, and housing programs and the real estate function of the Department.
- Additional funding for parking services from contracted staffing of JPA facilities resulting from additional demands in the Haymarket area.
- Additional funding of parking services operation and maintenance items including: replacing doors; painting a garage; revenue control equipment; and completion of a Strategic Plan Rate Study.

Urban Development Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Economic Opportunity				
Goal	Available infrastructure for growth				
Measure	Increase the Parking Revenue by 7% every four years for the next 12 years to successfully pay off the bonds necessary to build the new garages in areas of need	16.92%	2.50%	2.70%	3.61%
Outcome	Economic Opportunity				
Goal	Expand the City's tax revenues				
Measure	Continue to increase property valuations in Tax Increment Financing (TIF) Districts to be greater than 500%	960%	963%	965%	968%
Outcome	Livable Neighborhoods				
Goal	Quality and diverse housing and redevelopment				
Measure	Provide financial assistance to owner occupants to preserve existing affordable housing stock	106	77	90	90

URBAN DEVELOPMENT

General Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Transfers	\$ 650,000	\$ -	\$ 650,000	\$ 650,000
Fees and Fines	\$ 223,361	\$ -	\$ 100,000	\$ 100,000
Charges for Services	\$ 140,053	\$ -	\$ 131,000	\$ 131,000
Miscellaneous	\$ 547	\$ -	\$ -	\$ -
Total Revenues	\$ 1,013,961	\$ -	\$ 881,000	\$ 881,000
Personnel Services	\$ 755,778	\$ 770,872	\$ 807,696	\$ 835,593
Other Services & Charges	\$ 98,335	\$ 93,857	\$ 97,178	\$ 101,374
Transfers	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 1,911	\$ 2,850	\$ 2,725	\$ 2,775
Capital Outlay - Equipment	\$ 1,997	\$ -	\$ -	\$ -
Total Expenditures	\$ 858,021	\$ 867,579	\$ 907,599	\$ 939,742

CDBG Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 1,607,964	\$ -	\$ 1,672,206	\$ 1,672,206
Charges for Services	\$ 745,233	\$ -	\$ 650,000	\$ 650,000
Total Revenues	\$ 2,353,197	\$ -	\$ 2,322,206	\$ 2,322,206
Other Services & Charges	\$ 1,574,506	\$ 1,247,442	\$ 1,556,776	\$ 1,525,663
Personnel Services	\$ 792,638	\$ 831,358	\$ 788,361	\$ 818,635
Capital Outlay - Improvements	\$ -	\$ 100,000	\$ -	\$ -
Materials & Supplies	\$ 1,276	\$ 3,200	\$ 2,650	\$ 2,650
Total Expenditures	\$ 2,368,420	\$ 2,182,000	\$ 2,347,787	\$ 2,346,948

HOME Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 838,654	\$ -	\$ 837,654	\$ 837,654
Charges for Services	\$ 814,764	\$ -	\$ 500,000	\$ 500,000
Miscellaneous	\$ 403	\$ -	\$ -	\$ -
Total Revenues	\$ 1,653,821	\$ -	\$ 1,337,654	\$ 1,337,654
Other Services & Charges	\$ 1,584,895	\$ 1,176,704	\$ 1,563,765	\$ 1,560,147
Personnel Services	\$ 69,472	\$ 103,393	\$ 92,898	\$ 96,407
Materials & Supplies	\$ 128	\$ 525	\$ 275	\$ 285
Total Expenditures	\$ 1,654,495	\$ 1,280,622	\$ 1,656,938	\$ 1,656,839



URBAN DEVELOPMENT

Parking Lots and JPA Facilities	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 1,227,768	\$ -	\$ 1,610,734	\$ 1,637,031
Fees and Fines	\$ 814,569	\$ -	\$ 775,706	\$ 775,706
Interest	\$ 11,244	\$ -	\$ 11,244	\$ 11,244
Intergovernmental	\$ 3,378	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,803	\$ -	\$ -	\$ -
Total Revenues	\$ 2,058,762	\$ -	\$ 2,397,684	\$ 2,423,981
Other Services & Charges	\$ 1,733,468	\$ 1,745,707	\$ 2,578,540	\$ 2,535,337
Materials & Supplies	\$ 34,266	\$ 33,800	\$ 36,700	\$ 36,700
Capital Outlay - Equipment	\$ 40,723	\$ 16,500	\$ 29,500	\$ 16,500
Transfers	\$ 15,531	\$ 18,000	\$ 18,000	\$ 18,000
Total Expenditures	\$ 1,823,988	\$ 1,814,007	\$ 2,662,740	\$ 2,606,537

Parking Facilities	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Fees and Fines	\$ 12,479,172	\$ -	\$ 12,036,274	\$ 12,036,274
Charges for Services	\$ 189,091	\$ -	\$ 275,000	\$ 275,000
Transfers	\$ 470,000	\$ -	\$ -	\$ -
Interest	\$ 39,961	\$ -	\$ 39,961	\$ 39,961
Intergovernmental	\$ 30,398	\$ -	\$ -	\$ -
Miscellaneous	\$ 6,545	\$ -	\$ -	\$ -
Taxes	\$ 1	\$ -	\$ -	\$ -
Total Revenues	\$ 13,215,168	\$ -	\$ 12,351,235	\$ 12,351,235
Other Services & Charges	\$ 4,211,197	\$ 4,811,563	\$ 5,165,659	\$ 5,117,127
Transfers	\$ 2,974,182	\$ 1,845,026	\$ 2,495,026	\$ 2,495,026
Debt Service	\$ 2,379,903	\$ 2,406,303	\$ 2,408,066	\$ 2,414,890
Personnel Services	\$ 354,229	\$ 364,964	\$ 322,030	\$ 340,073
Materials & Supplies	\$ 206,075	\$ 186,650	\$ 213,968	\$ 219,432
Capital Outlay - Equipment	\$ 124,041	\$ 96,200	\$ 231,000	\$ 167,000
Total Expenditures	\$ 10,249,627	\$ 9,710,706	\$ 10,835,749	\$ 10,753,548



URBAN DEVELOPMENT

URBAN DEV. PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND						
ADMINISTRATION	3.80	340,086	6.40	450,249	6.40	464,062
LIVABLE NEIGHBORHOODS	1.35	109,674	0.05	5,468	0.05	5,467
ECONOMIC OPPORTUNITY	4.08	321,112	3.60	351,979	3.60	366,064
TOTAL GENERAL FUND	9.22	770,872	10.05	807,696	10.05	835,593
CDBG FUND						
ADMINISTRATION	1.55	167,899	1.70	190,874	1.70	198,983
WOIA ONE STOP	0.39	30,696				
LIVABLE NEIGHBORHOODS	1.70	223,056	1.65	220,176	1.65	225,564
LIVABLE NEIGHBORHOODS-HOUSING	4.25	409,707	3.90	377,311	3.90	394,088
TOTAL CDBG FUND	7.89	831,358	7.25	788,361	7.25	818,635
HOME FUND	0.92	103,393	0.85	92,898	0.85	96,407
PARKING FACILITIES FUND	2.98	364,964	2.60	322,030	2.60	340,073
TOTAL ALL FUNDS	21.01	2,070,587	20.75	2,010,985	20.75	2,090,708

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE's</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND							
ACCOUNTANT	A1125	0.15	10,062	0.15	10,536	0.15	10,536
BUDGET & ADM. ANALYST	M1166			1.00	70,026	1.00	72,476
RIGHT-OF-WAY SPECIALIST	N1215	1.30	63,200	1.30	66,770	1.30	66,770
RE & RELOC ASSIST AGENT	A1216	2.00	155,654	1.00	81,473	1.00	81,473
GIS ANALYST	A1524	0.45	35,418	0.25	20,938	0.25	20,938
ADMINISTRATIVE SECRETARY	C1630	0.88	51,630	1.00	61,408	1.00	61,408
SR ENGINEERING TECH	C1999			1.00	69,514	1.00	71,428
PLANNING ASSISTANT	C2106	0.75	44,144	0.75	46,121	0.75	46,121
PLANNER II	A2111	0.20	16,086	0.75	63,672	0.75	63,672
DIRECTOR OF URBAN DEVELOP	D2205	0.65	53,520	0.85	72,459	0.85	72,459
ASST DIRECTOR, URBAN DEV.	W2207	0.67	85,279	0.85	112,921	0.85	112,921
URBAN DEVELOPMENT MANAGER	M2209	2.18	219,604	1.15	110,106	1.15	113,256
PERSONNEL ADJUSTMENT			34,338		20,011		40,559
WORKERS COMPENSATION			1,937		1,741		1,576
TOTAL GENERAL FUND		9.22	770,872	10.05	807,696	10.05	835,593

URBAN DEVELOPMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE's 2017-18</u>	<u>Budget 2017-18</u>	<u>Adopted FTE'S 2018-19</u>	<u>Adopted Budget 2018-19</u>	<u>Adopted FTE'S 2019-20</u>	<u>Adopted Budget 2019-20</u>
CDBG FUND							
ACCOUNTANT	A1125	0.40	26,834	0.40	28,096	0.40	28,096
RIGHT-OF-WAY SPECIALIST	N1215	0.55	26,335	0.55	27,668	0.55	27,668
GIS ANALYST	A1524	0.55	43,289	0.75	62,812	0.75	62,812
ADMINISTRATIVE OFFICER	A1633	0.80	62,261				
PLANNER I	A2110	1.00	69,718	1.00	73,048	1.00	73,048
PLANNER II	A2111	0.80	64,348	0.25	21,224	0.25	21,224
URBAN DEVELOPMENT MANAGER	M2209	0.60	66,803	1.50	143,582	1.50	143,582
HOUSING REHAB SPEC II	C2220	1.85	118,474	2.80	179,258	2.80	180,682
HOUSING REHAB SPEC. I	C2218	0.95	50,341				
COM. RESOURCE SPEC.	C2408	0.39	21,492				
PERSONNEL ADJUSTMENT			47,480		13,392		26,935
FRINGE BENEFITS			232,188		237,746		253,174
WORKERS COMPENSATION			1,795		1,535		1,414
TOTAL CDBG FUND		7.89	831,358	7.25	788,361	7.25	818,635
HOME FUND							
ACCOUNTANT	A1125	0.20	13,417	0.20	14,048	0.20	14,048
RIGHT-OF-WAY SPECIALIST	N1215	0.15	7,182	0.15	7,546	0.15	7,546
ADMINISTRATIVE OFFICER	A1633	0.15	11,674				
URBAN DEVELOPMENT MANAGER	M2209	0.22	24,516	0.30	28,486	0.30	28,511
HOUSING REHAB SPEC I	C2218	0.05	2,650				
HOUSING REHAB SPEC II	C2220	0.15	9,622	0.20	12,980	0.20	13,051
PERSONNEL ADJUSTMENT			5,601		1,576		3,186
FRINGE BENEFITS			28,503		28,081		29,900
WORKERS COMPENSATION			228		181		165
TOTAL HOME FUND		0.92	103,393	0.85	92,898	0.85	96,407
PARKING FACILITIES FUND							
ACCOUNTANT	A1125	1.25	83,857	0.25	17,560	0.25	17,560
ADMINISTRATIVE OFFICER	A1633	0.05	3,892				
ASSISTANT PARKING MGR	2027			1.00	75,356	1.00	80,135
PARKING MANAGER	M2028	1.00	87,551	1.00	90,384	1.00	90,384
DIRECTOR OF URBAN DEVELOP	D2205	0.35	28,819	0.15	12,787	0.15	12,787
ASST DIRECTOR, URBAN DEV.	W2207	0.33	41,967	0.15	19,928	0.15	19,928
URBAN DEVELOPMENT MANAGER	M2209			0.05	4,169	0.05	4,307
PERSONNEL ADJUSTMENT			19,522		5,569		11,503
FRINGE BENEFITS			97,985		94,729		101,823
WORKERS COMPENSATION			1,371		1,548		1,646
TOTAL PARKING FACILITIES FUND		2.98	364,964	2.60	322,030	2.60	340,073
TOTAL ALL FUNDS		21.01	2,070,587	20.75	2,010,985	20.75	2,090,708

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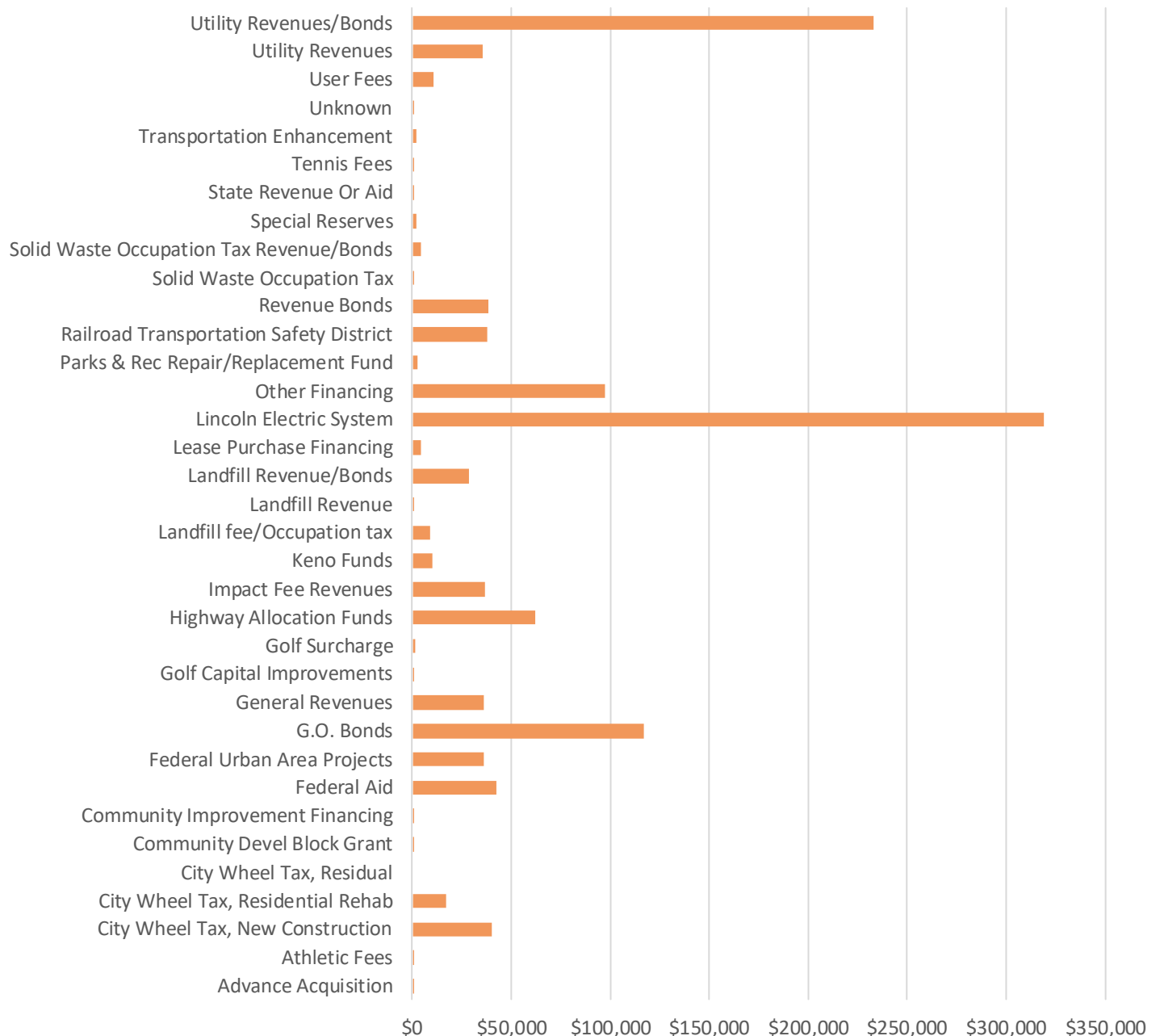
CAPITAL IMPROVEMENTS & DEBT SERVICE

CAPITAL IMPROVEMENT PROGRAM

Where City of Lincoln CIP Dollars Come From
FY 2018/19 – 2023/24 All Funds Revenues \$1,223,354,300

* Amounts are in thousands of dollars

FY18/19 - 23/24 CIP All Fund Revenues

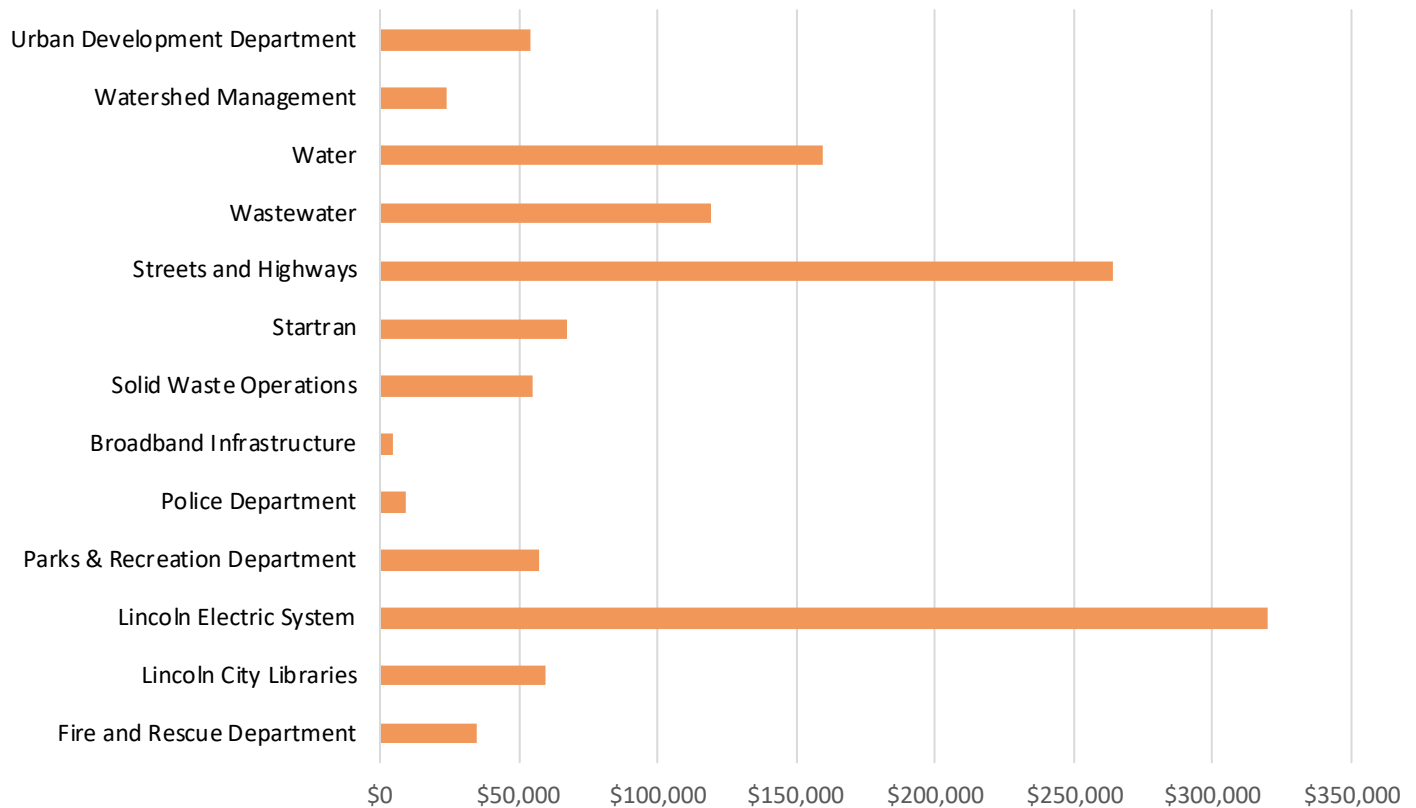


CAPITAL IMPROVEMENTS & DEBT SERVICE

Where all City of Lincoln CIP Dollars Go
FY 2018/19 – 2023/24 All Funds Expenditures \$1,223,354,300

*Amounts are in thousands of dollars

FY18/19-23/24 CIP All Fund Expenditures



CAPITAL IMPROVEMENTS & DEBT SERVICE

Capital Improvement Program

A capital improvement program (CIP) is a blueprint for planning a community's public capital spending and is one of the most important responsibilities of municipal government. The CIP compiles all City projects to be budgeted in the next two years or planned for over the next six years. The CIP deals with the physical improvement or replacement of City-owned infrastructure and facilities. Capital improvements are projects with a useful life of fifteen or more years that maintain, upgrade, or replace public infrastructure and public service providing facilities. This program attempts to set funding strategies not only for the first two years, but also to project future needs for major construction projects and land acquisition. The City constantly looks ahead on how we will improve major items such as roads, utilities, police, fire, parks, and other community buildings for the people of Lincoln. Capital expenditures are viewed not only in the context of how much the new project will cost, but also what impact the project will have on the City's operating budget.

The CIP is not intended to be an all-inclusive inventory of the City of Lincoln's capital needs for the upcoming six years. It is a document that outlines planned capital improvements, given available financial resources.

A CIP has the following benefits:

- Facilitates coordination between capital needs and the operating budgets.
- Enhances the community's credit rating, control of its tax rate, and avoids sudden changes in its debt service requirements.
- Identifies the most economical means of financing capital projects.
- Increases opportunity for obtaining federal and state aid.
- Relates public facilities to other public and private development and redevelopment policies and plans.
- Focuses attention on community objectives and fiscal capacity.
- Keeps the public informed about future needs and projects.
- Coordinates the activities of neighborhood and overlapping units of local government to reduce duplication.
- Encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals.



Preparing the CIP

The Lincoln City Charter (Article IX-B) assigns responsibility for assembling the City's annual six-year CIP to the City Planning Department. This process involves coordinating the assessment of the City's capital needs across more than a dozen different departments and agencies. Each City department projects capital needs and creates an improvement program for a six-year period. The individual capital project requests are submitted to the Planning Department and assembled into a single document. Each project is evaluated for conformity with the City-County Comprehensive Plan along with the most recent funding projections and revenue calculations.

Currently, the City Council does not adopt the six-year CIP. The capital projects appearing in the first two years of the six-year CIP are placed into a separate document that becomes known as the Capital Budget. It is the Capital Budget that is adopted each year by the City Council.

Lincoln's six-year CIP is updated biennially beginning in winter, when City departments prepare their proposed capital improvement program. The CIP is reviewed for conformity with the City-County Comprehensive Plan by the Planning Commission. The Mayor forwards the CIP, along with the Planning Commission's recommendation and public testimony

CAPITAL IMPROVEMENTS & DEBT SERVICE

to the Lincoln City Council. The entire process takes place over a period of nearly nine months and culminates in the City Council's adoption of a two -year Capital Budget in August of each year.

Funding the CIP

The six-year CIP is updated every other year to reflect the most current program information and funding projections. The City uses an array of funding sources to pay for capital projects. The CIP lays out multi-year funding needs and identifies related capital projects. The CIP allows other public entities, such as Lancaster County and the Lower Platte South NRD to make improvement plans with more predictability, as well as aiding in infrastructure coordination. Capital improvements may have one or multiple sources of funding, which involve funding from the private sector, city, state, or federal sources. City funds are primarily from property and sales taxes.

Timeline

The Planning Commission Review draft of the City's six-year Capital Improvement Program is released in March of each CIP year. Following the Commission's public hearing on the draft, the document is then issued by the Mayor to the Lincoln City Council. The Lincoln City Council holds a public hearing in August on the City's capital and operating budgets. Final approval of both budgets is usually near the end of August.

More information and complete CIP documents can be found below.

FEATURED LINKS

[CIP FY 2018/19 - 2023/24](#)

[2018 Lincoln Downtown Master Plan](#)

[2040 Comprehensive Plan - 2016 Update](#)

[2040 Long Range Transportation Plan - 2016 Update](#)

[Residential Land Inventory](#)

[South Haymarket Neighborhood Plan](#)

[2017 Annexation Study](#)

CAPITAL IMPROVEMENTS & DEBT SERVICE

Expenditures by Type

CIP expenditures are identified by department. Specific projects within each category are listed in the [Capital Improvement Program Document](#).

Department/Division	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	6 Yr Total
Fire and Rescue Department	\$ 3,193	\$ 2,824	\$ 8,243	\$ -	\$ 5,010	\$ 15,334	\$ 34,603
Lincoln City Libraries	\$ 58,001	\$ -	\$ -	\$ -	\$ 1,018	\$ -	\$ 59,019
Lincoln Electric System	\$ 78,266	\$ 63,721	\$ 43,151	\$ 44,021	\$ 47,587	\$ 42,263	\$ 319,009
Parks & Recreation Department	\$ 8,272	\$ 6,521	\$ 21,862	\$ 6,686	\$ 7,007	\$ 6,747	\$ 57,095
Police Department	\$ 2,000	\$ 140	\$ -	\$ -	\$ 6,615	\$ -	\$ 8,755
Broadband Infrastructure	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 4,200
Solid Waste Operations	\$ 4,790	\$ 10,480	\$ 14,940	\$ 2,530	\$ 4,890	\$ 16,575	\$ 54,205
Startran	\$ 3,626	\$ 4,373	\$ 35,403	\$ 14,156	\$ 99	\$ 9,446	\$ 67,102
Streets and Highways	\$ 50,478	\$ 40,572	\$ 41,433	\$ 44,110	\$ 40,893	\$ 46,090	\$ 263,576
Wastewater	\$ 27,038	\$ 17,921	\$ 17,119	\$ 17,192	\$ 18,266	\$ 21,390	\$ 118,926
Water	\$ 15,610	\$ 25,713	\$ 19,037	\$ 20,524	\$ 30,930	\$ 47,526	\$ 159,339
Watershed Management	\$ 9,100	\$ 50	\$ -	\$ 12,200	\$ 1,200	\$ 1,200	\$ 23,750
Urban Development Department	\$ 41,493	\$ 3,289	\$ 2,110	\$ 2,154	\$ 2,339	\$ 2,392	\$ 53,776
Total	\$ 302,567	\$ 176,303	\$ 203,997	\$ 164,272	\$ 166,553	\$ 209,662	\$ 1,223,354

Public Safety - Fire and Rescue (\$34,603,700) – These improvements are to build new and rehabilitate existing facilities and to replace fire apparatuses. A majority of the improvements are proposed to be financed by GO Bonds.

Fire and Rescue Department	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
G.O. Bonds	\$0	\$0	\$8,243	\$0	\$5,010	\$15,334	\$28,587
General Revenues	\$1,273	\$2,273	\$0	\$0	\$0	\$0	\$3,545
Other Financing	\$1,920	\$551	\$0	\$0	\$0	\$0	\$2,471
Total	\$3,193	\$2,824	\$8,243	\$0	\$5,010	\$15,334	\$34,603

* Amounts are in thousands of dollars

Public Safety - Lincoln Police (\$8,755,000) – The largest funding source for the Police Department program is GO Bonds.

Police Department	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
G.O. Bonds	\$0	\$0	\$0	\$0	\$6,615	\$0	\$6,615
General Revenues	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
Other Financing	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
Unknown	\$0	\$140	\$0	\$0	\$0	\$0	\$140
Total	\$2,000	\$140	\$0	\$0	\$6,615	\$0	\$8,755

* Amounts are in thousands of dollars

Lincoln City Libraries (\$59,018,500) – These projects include replacing the Bennett Martin Library downtown and upgrades to the existing branch libraries city-wide.

Lincoln City Libraries	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
G.O. Bonds	\$48,067	\$0	\$0	\$0	\$0	\$0	\$48,067
General Revenues	\$307	\$0	\$0	\$0	\$1,018	\$0	\$1,325
Other Financing	\$9,627	\$0	\$0	\$0	\$0	\$0	\$9,627
Total	\$58,001	\$0	\$0	\$0	\$1,018	\$0	\$59,019

* Amounts are in thousands of dollars

CAPITAL IMPROVEMENTS & DEBT SERVICE

Lincoln Electric System (\$319,009,000) – The sole source of funding source for these projects is revenues from Lincoln Electric System.

Lincoln Electric System	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Lincoln Electric System	\$78,266	\$63,721	\$43,151	\$44,021	\$47,587	\$42,263	\$319,009
Total	\$78,266	\$63,721	\$43,151	\$44,021	\$47,587	\$42,263	\$319,009

* Amounts are in thousands of dollars

Parks and Recreation (\$57,094,800) – The primary funding source for these projects is Other Financing. Parks and Recreation uses several funding sources to fund the program.

Parks & Recreation Department	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Advance Acquisition	\$750	\$0	\$0	\$0	\$0	\$0	\$750
Athletic Fees	\$107	\$0	\$0	\$0	\$0	\$0	\$107
G.O. Bonds	\$0	\$0	\$13,500	\$0	\$0	\$0	\$13,500
General Revenues	\$1,100	\$900	\$1,435	\$1,444	\$1,453	\$1,462	\$7,793
Golf Capital Improvements	\$20	\$20	\$20	\$20	\$20	\$20	\$120
Golf Surcharge	\$77	\$77	\$120	\$285	\$327	\$327	\$1,213
Impact Fee Revenues	\$1,060	\$17	\$5	\$143	\$230	\$170	\$1,626
Keno Funds	\$1,671	\$1,739	\$1,565	\$1,565	\$1,565	\$1,565	\$9,670
Other Financing	\$3,122	\$3,393	\$4,832	\$2,833	\$2,085	\$2,085	\$18,349
Parks & Rec Repair/Replacement Fund	\$366	\$376	\$386	\$396	\$407	\$418	\$2,348
Tennis Fees	\$0	\$0	\$0	\$0	\$0	\$20	\$20
Transportation Enhancement	\$0	\$0	\$0	\$0	\$920	\$680	\$1,600
Total	\$8,272	\$6,521	\$21,862	\$6,686	\$7,007	\$6,747	\$57,095

Public Works & Utilities – Broadband Infrastructure (\$4,200,000) – The sole source of funding for this program is Lease Purchase Financing.

Public Works/Utilities - Broadband Infrastructure	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Lease Purchase Financing	\$700	\$700	\$700	\$700	\$700	\$700	\$4,200
Total	\$700	\$700	\$700	\$700	\$700	\$700	\$4,200

* Amounts are in thousands of dollars

Public Works & Utilities – Solid Waste Operations (\$54,205,000) – The largest source of funding for the projects in Solid Waste Operations program is Landfill/Revenue/Bonds.

Public Works/Utilities - Solid Waste Operations	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Landfill fee/Occupation tax	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$9,000
Landfill Revenue	\$25	\$25	\$35	\$185	\$35	\$35	\$340
Landfill Revenue/Bonds	\$2,515	\$8,095	\$465	\$495	\$3,075	\$13,800	\$28,445
Other Financing	\$0	\$0	\$12,000	\$0	\$0	\$0	\$12,000
Solid Waste Occupation Tax	\$15	\$15	\$55	\$100	\$15	\$15	\$215
Solid Waste Occupation Tax Revenue/Bonds	\$735	\$845	\$885	\$250	\$265	\$1,225	\$4,205
Total	\$4,790	\$10,480	\$14,940	\$2,530	\$4,890	\$16,575	\$54,205

* Amounts are in thousands of dollars

CAPITAL IMPROVEMENTS & DEBT SERVICE

Public Works & Utilities – StarTran (\$67,102,300) – These improvements include the construction of a new bus maintenance facility and completing work required through Federal grants. The largest funding source for projects in StarTran’s program is Federal Aid.

Public Works/Utilities - Startran	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Federal Aid	\$2,305	\$3,460	\$21,970	\$8,513	\$79	\$5,687	\$42,014
General Revenues	\$133	\$0	\$0	\$0	\$0	\$0	\$133
Other Financing	\$50	\$0	\$13,014	\$5,623	\$0	\$3,739	\$22,426
Special Reserves	\$639	\$913	\$419	\$20	\$20	\$20	\$2,030
State Revenue Or Aid	\$500	\$0	\$0	\$0	\$0	\$0	\$500
Total	\$3,626	\$4,373	\$35,403	\$14,156	\$99	\$9,446	\$67,102

* Amounts are in thousands of dollars

Public Works & Utilities – Streets and Highways (\$263,575,500) – The improvements to Streets and Highways program include Transportation System Optimization, Transportation System Preservation, and Transportation System Growth projects.

Public Works/Utilities - Streets and Highways	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
City Wheel Tax, New Construction	\$6,558	\$6,623	\$6,690	\$6,490	\$6,824	\$6,892	\$40,077
City Wheel Tax, Residential Rehab	\$2,773	\$2,801	\$2,829	\$2,857	\$2,886	\$2,915	\$17,061
City Wheel Tax, Residual	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Urban Area Projects	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$36,000
General Revenues	\$2,916	\$2,890	\$3,216	\$3,376	\$3,545	\$3,722	\$19,665
Highway Allocation Funds	\$11,381	\$11,863	\$10,999	\$10,086	\$9,138	\$8,311	\$61,777
Impact Fee Revenues	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,250	\$25,250
Other Financing	\$4,950	\$4,995	\$4,000	\$4,000	\$4,000	\$4,000	\$25,945
Railroad Transportation Safety District	\$11,700	\$1,200	\$3,500	\$7,100	\$4,300	\$10,000	\$37,800
Unknown	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$50,478	\$40,572	\$41,433	\$44,110	\$40,893	\$46,090	\$263,575

* Amounts are in thousands of dollars

Public Works & Utilities – Wastewater (\$118,926,000) – The improvements in Wastewater’s program include new growth projects and replacement of existing sewer lines. Funding sources for these projects are either Revenue Bonds or Utility Revenues.

Public Works/Utilities - Wastewater	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Impact Fee Revenues	\$125	\$125	\$500	\$500	\$0	\$0	\$1,250
Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utility Revenues	\$344	\$545	\$45	\$45	\$1,695	\$15,045	\$17,719
Utility Revenues/Bonds	\$26,569	\$17,251	\$16,574	\$16,647	\$16,571	\$6,345	\$99,957
Total	\$27,038	\$17,921	\$17,119	\$17,192	\$18,266	\$21,390	\$118,926

* Amounts are in thousands of dollars

Public Works & Utilities – Water (\$159,339,400) – New growth projects and maintenance are included in Water’s program. Funding sources for these projects include Revenue Bonds or Utility Revenue and Impact Fee Revenues.

Public Works/Utilities - Water	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Impact Fee Revenues	\$350	\$350	\$350	\$350	\$350	\$6,850	\$8,600
Utility Revenues	\$150	\$4,150	\$1,100	\$2,100	\$3,130	\$7,150	\$17,780
Utility Revenues/Bonds	\$15,110	\$21,213	\$17,587	\$18,074	\$27,450	\$33,526	\$132,959
Total	\$15,610	\$25,713	\$19,037	\$20,524	\$30,930	\$47,526	\$159,339

* Amounts are in thousands of dollars

CAPITAL IMPROVEMENTS & DEBT SERVICE

Public Works & Utilities – Watershed Management (\$23,750,000) – The primary source of funding for this program is GO Bonds.

Public Works/Utilities - Watershed Management	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
G.O. Bonds	\$9,000	\$0	\$0	\$11,000	\$0	\$0	\$20,000
Other Financing	\$100	\$50	\$0	\$1,200	\$1,200	\$1,200	\$3,750
Total	\$9,100	\$50	\$0	\$12,200	\$1,200	\$1,200	\$23,750

* Amounts are in thousands of dollars

Urban Development (\$53,775,500) – The improvements proposed in Urban Development's program include parking, redevelopment projects, and downtown/business improvement district enhancements.

Urban Development Department	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Total
Community Devel Block Grant	\$125	\$125	\$125	\$125	\$125	\$125	\$750
Community Improvement Financing	\$0	\$0	\$0	\$0	\$486	\$486	\$972
General Revenues	\$376	\$377	\$378	\$380	\$381	\$383	\$2,274
Other Financing	\$207	\$211	\$215	\$220	\$224	\$228	\$1,305
Revenue Bonds	\$38,000	\$0	\$0	\$0	\$0	\$0	\$38,000
User Fees	\$2,785	\$2,576	\$1,392	\$1,430	\$1,123	\$1,170	\$10,475
Total	\$41,493	\$3,289	\$2,110	\$2,154	\$2,339	\$2,392	\$53,776

* Amounts are in thousands of dollars

Revenues by Type

Revenue Type	2018	2019	2020	2021	2022	2023	Total
Advance Acquisition	\$750	\$0	\$0	\$0	\$0	\$0	\$750
Athletic Fees	\$107	\$0	\$0	\$0	\$0	\$0	\$107
City Wheel Tax, New Construction	\$6,558	\$6,623	\$6,690	\$6,490	\$6,824	\$6,892	\$40,077
City Wheel Tax, Residential Rehab	\$2,773	\$2,801	\$2,829	\$2,857	\$2,886	\$2,915	\$17,061
City Wheel Tax, Residual	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Devel Block Grant	\$125	\$125	\$125	\$125	\$125	\$125	\$750
Community Improvement Financing	\$0	\$0	\$0	\$0	\$486	\$486	\$972
Federal Aid	\$2,305	\$3,460	\$21,970	\$8,513	\$79	\$5,687	\$42,014
Federal Urban Area Projects	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$36,000
G.O. Bonds	\$57,067	\$0	\$21,743	\$11,000	\$11,625	\$15,334	\$116,769
General Revenues	\$7,105	\$6,440	\$5,029	\$5,200	\$6,396	\$5,566	\$35,735
Golf Capital Improvements	\$20	\$20	\$20	\$20	\$20	\$20	\$120
Golf Surcharge	\$77	\$77	\$120	\$285	\$327	\$327	\$1,213
Highway Allocation Funds	\$11,381	\$11,863	\$10,999	\$10,086	\$9,138	\$8,311	\$61,777
Impact Fee Revenues	\$5,735	\$4,692	\$5,055	\$5,193	\$4,780	\$11,270	\$36,726
Keno Funds	\$1,671	\$1,739	\$1,565	\$1,565	\$1,565	\$1,565	\$9,670
Landfill fee/Occupation tax	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$9,000
Landfill Revenue	\$25	\$25	\$35	\$185	\$35	\$35	\$340
Landfill Revenue/Bonds	\$2,515	\$8,095	\$465	\$495	\$3,075	\$13,800	\$28,445
Lease Purchase Financing	\$700	\$700	\$700	\$700	\$700	\$700	\$4,200
Lincoln Electric System	\$78,266	\$63,721	\$43,151	\$44,021	\$47,587	\$42,263	\$319,009
Other Financing	\$20,976	\$9,200	\$34,061	\$13,876	\$7,509	\$11,252	\$96,873
Parks & Rec Repair/Replacement Fund	\$366	\$376	\$386	\$396	\$407	\$418	\$2,348
Railroad Transportation Safety District	\$11,700	\$1,200	\$3,500	\$7,100	\$4,300	\$10,000	\$37,800
Revenue Bonds	\$38,000	\$0	\$0	\$0	\$0	\$0	\$38,000
Solid Waste Occupation Tax	\$15	\$15	\$55	\$100	\$15	\$15	\$215
Solid Waste Occupation Tax Revenue/Bonds	\$735	\$845	\$885	\$250	\$265	\$1,225	\$4,205
Special Reserves	\$639	\$913	\$419	\$20	\$20	\$20	\$2,030
State Revenue Or Aid	\$500	\$0	\$0	\$0	\$0	\$0	\$500
Tennis Fees	\$0	\$0	\$0	\$0	\$0	\$20	\$20
Transportation Enhancement	\$0	\$0	\$0	\$0	\$920	\$680	\$1,600
Unknown	\$0	\$140	\$0	\$0	\$0	\$0	\$140
User Fees	\$2,785	\$2,576	\$1,392	\$1,430	\$1,123	\$1,170	\$10,475
Utility Revenues	\$494	\$4,695	\$1,145	\$2,145	\$4,825	\$22,195	\$35,499
Utility Revenues/Bonds	\$41,679	\$38,464	\$34,161	\$34,721	\$44,021	\$39,871	\$232,916
Total	\$302,567	\$176,303	\$203,997	\$164,272	\$166,553	\$209,662	\$1,223,354

* Amounts are in thousands of dollars

CAPITAL IMPROVEMENTS & DEBT SERVICE

Revenue Descriptions

Athletic Fees: This local funding source is generated from a surcharge applied to registration fees for various athletic program activities. Revenues that exceed expenses are used to make specific improvements to athletic fields and facilities.

Advance Acquisition: This funding source provides resources from sources such as property tax, sales tax or special revenues to be used for the acquisition of real estate or right-of-way for public purposes. This funding source may come from local, state or federal funds.

City Wheel Tax, Residual: This local funding source is generated by a City tax on all vehicles registered within the corporate limits. A portion of the City Wheel Tax is specifically dedicated to only fund the construction, design, and right-of-way acquisition of streets, roads, alleys, public ways, or parts thereof, or for the amortization of bonded indebtedness when created for such purposes.

City Wheel Tax, Residential Rehabilitation Fund: A portion of the City Wheel Tax is specifically dedicated to be used only for the purpose of rehabilitating existing residential streets.

City Wheel Tax, New Construction: This local funding source is generated by a City tax on all vehicles registered within the corporate limits. A portion of the City Wheel Tax is dedicated to fund general street improvements and/or new construction in the City.

Community Development Block Grant (CDBG): This federal funding source is from the City's CDBG Entitlement appropriation and used to fund projects recommended by the Community Development Task Force. Federal guidelines require that a minimum of 70% of these funds be spent on projects and programs that benefit low- and moderate-income persons within the community.

Community Improvement Financing: This local funding source is generated from City approved Redevelopment Projects and provides resources through bonds, generated by tax increment financing, as guided by Community Development Law provided in the Nebraska State Statutes.

Federal Aid: These funds include any Federal subsidy received in aid of a public undertaking.

Federal Urban Area Projects: This federal funding source is designated for urbanized areas with over 200,000 population and provides resources for a variety of eligible transportation projects.

Golf Capital Improvements: This local funding source is generated from golf course revenues that exceed expenses and used to make golf course improvements.

Golf Surcharge: Fee added to Greens Fee that is designated for capital improvements at all of the City's Municipal courses.

General Obligation (GO) Bonds: These bonds are backed by the full faith and credit of the City and require voter approval. The City pays the principal and interest on General Obligation Bonds through a property tax levy.

General Revenues: The general fund provides resources from sources such as property tax and sales tax for general operating functions of City departments. This local funding source represents pay-as-you-go contributions from the general fund for capital projects with or without other funding sources.

Highway Allocation Funds: State fuel tax collections allocated to the City via a State funding formula. These funds are designated for projects throughout the City to rehabilitate, construct and improve streets, intersections/ interchanges, sidewalks, bikeways and trails, safety projects, intelligent transportation infrastructure, and landscaping in connection with street improvement projects. These funds are also used in the study, design, acquisition of easements or right-of-way to support public projects.

Impact Fees: This local funding source is dedicated for new infrastructure in the following categories: water, wastewater, parks, and arterial streets. An impact fee charge is levied against new development to generate revenue to support specific public projects. Impact fees are a one-time, up front charge paid by new construction only. The fees can generally be used on public projects within the district that it is collected.

CAPITAL IMPROVEMENTS & DEBT SERVICE

Keno Funds: This local funding source is provided through an agreement between the City and Keno operators within the corporate limits. A percentage of gross receipts from gaming operations are to be used for the purchase, establishment, maintenance or expansion of park and recreational services and library programs and facilities.

Landfill Revenue: This local funding source is generated from disposal fees levied on commercial refuse haulers and residents. Revenue that exceeds expenses are used to make landfill improvements.

Lease Purchase Financing: Proceeds from a financing agreement in which the City (lessee) purchases a capital item (asset) and agrees to pay rent payments to a lessor over a time period not to exceed the useful life of the asset. The rent payments will include principal and interest and the end of the term of the rent period, the City will own the asset.

Other Financing: This revenue refers to sources of funding that are not normally used in the context of the City's CIP program.

Occupation Tax (Solid Waste): This local funding source was implemented in 2003 and levies a tax on the disposal of waste in the municipal landfill to support the City's integrated solid waste management system.

Parks & Recreation Repair and Replacement Fund: Revenue collected from the lease of Parks and Recreation Property for personal wireless facility towers. To be used for repair and replacement of Parks & Recreation facilities.

Revenue Bonds: These Bonds are payable from a specific source of revenue and do not pledge the full faith and credit of the issuer. Revenue Bonds are payable from sources of revenue that do not affect the property tax rate. The City uses revenue bonds for Lincoln Water System, Lincoln Wastewater and Parking Garage public projects. Lincoln Electric System may also use revenue bonds to fund specific projects.

Railroad Transportation Safety District: This local funding source is generated by a county-wide public entity - the Railroad Transportation Safety District, which has taxing authority to levy a property tax. These funds are designated for projects throughout the City and County to eliminate automobile and railroad conflicts.

Special Reserves: Existing fund balances which have accumulated in a particular fund and have not been designated for a specific use.

State Revenue or Aid: These funds include any State subsidy received in aid of a public undertaking.

Tennis Fees: This local funding source is generated from tennis program activities. Revenues that exceed expenses are used to make specific improvements to tennis facilities.

Transportation Enhancement: This federal funding source provides resources for transportation-related activities that are designed to strengthen the cultural, aesthetic, and environmental aspects of the transportation system.

User Fees: This local funding source is generated from user fee revenues from City services. Revenues that exceed expenses are used to support specific public projects.

Unknown: Generally used when a specific funding source has not yet been identified.

Utility Revenues: This local funding source is from a specific source of revenue. Utility Revenues are from sources of revenue that do not affect the property tax rate. Lincoln Electric System, Lincoln Water System and Lincoln Wastewater use utility revenues for capital improvement projects.

CAPITAL IMPROVEMENTS & DEBT SERVICE

Linking the CIP to the Comprehensive Plan (LPlan 2040 – 2016 Update)

The Comprehensive Plan for the City of Lincoln and Lancaster County was updated and adopted by the Lincoln/Lancaster County Planning Commission in 2016. It was prepared by the Lincoln/Lancaster County Planning Department and outlines projected community growth and identifies proposed infrastructure needs through the year 2040.

The core promise embedded in the Comprehensive Plan is to maintain and enhance the health, safety, and welfare of our community during times of change, to promote ideals and values as changes occur, and to meet the needs of today without sacrificing the ability of future generations to meet their needs. The Comprehensive Plan acknowledges the importance and interconnectedness of economic, environmental, and socio-cultural domains, and the ways in which technology and public policy are applied and affect outcomes in these domains. The Comprehensive Plan is a combination of practicality and vision, and provides guidelines for sustaining the rich mosaic that now characterizes the growing community.

The Lincoln/Lancaster County Planning Department facilitates the development of the CIP with individual departments. At the beginning of the process, departments are given instructions from the Mayor which include a directive to use the Comprehensive Plan as the primary reference for the staging of improvements. Continued adherence to past policy directives that directly link capital improvements to the Comprehensive plan are expected. This includes close consideration of the location of and service areas for projects in relation to the urban growth tiers as shown in the Comprehensive Plan.

Once projects have been submitted to the Planning Department, a “finding of conformity” in relation to the Comprehensive Plan is undertaken in accordance with the Lincoln City Charter (Article IX-B, Section 7). The Planning Department uses a four tiered system to determine conformity:

- In Conformance with the Plan – project complies with the proposals of the Comprehensive Plan;
- Generally Conforms with the Plan – may not specifically conform to the Comprehensive Plan but it does in general terms, does not conflict with other proposals in the plan, and does not impair the implementation of the Comprehensive Plan;
- Not Included in the Plan – project has not been studied or presented in the Comprehensive Plan. It will also indicate that the project does not conflict with any portion of the plan;
- Not in Conformance with the Plan – project varies significantly from the proposals of the Comprehensive Plan and may be in conflict with other proposals of the plan.

The City is required to present the CIP to the Lincoln/Lancaster County Planning Department for a final determination on the finding of conformity with the Comprehensive Plan.

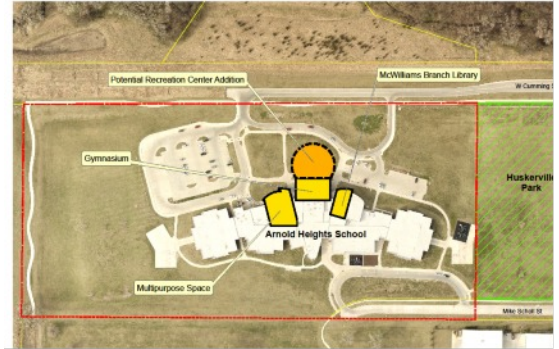
Significant Non-Routine Capital Expenditures

Detailed project sheets for all projects can be found in the [CIP](#) document. Highlighted non-routine capital expenditures in the FY 2018/19 – 2023/24 CIP include:

- **Air Park Recreation Center – Replace Facility:** The building housing the Air Park Recreation Center is a remnant of the former air base facilities and is in need of significant structural repairs and renovations. It is located on the east side of NW 48th, but serves a youth population that lives primarily on the west side of this major arterial. Given the fact that the building is in a dilapidated condition, generally dys-

CAPITAL IMPROVEMENTS & DEBT SERVICE

functional for its current programming and poorly located for its service area, planning efforts were made with LPS during the design of the new Arnold Heights School to accommodate a future community recreation center attached to the school building that will jointly share gymnasium space. In response to this planning effort, construction of the Arnold Heights School included two adult-sized gyms funded in part by the City (previous LPR-CIP) for joint use as a community recreation facility. This project will provide funding needed to continue the design and construction of additional community recreation center space that will be attached to the new gym, school, and library.



- o **Department:** Parks & Recreation
 - o **Comprehensive Plan Conformance:** In Conformance with Plan
- o **Funding identified in FY 2018/19 – 2023/24 CIP:** \$1,381,000
- **LPD Garage – Maintenance & Repair Facility:** LPD has purchased land and property at 100 Oak Creek Drive for the relocated maintenance garage. The design process should include, but is not limited to: site plans; floor plans; building elevations; infrastructure plans/design; equipment specifications; equipment layout/design; parking specifications; parking layout/design; fueling specifications; fueling layout/design; and environmental impact/mediation.
 - o **Department:** Public Safety – Lincoln Police Department
 - o **Comprehensive Plan Conformance:** Generally Conforms with Plan
 - o **Funding identified in FY 2018/19 – 2023/24 CIP:** \$2,000,000
- **Public Parking Garage:** Construction of a new parking garage to serve the section of the Central Business District where the need is identified through the parking study.
 - o **Department:** Urban Development
 - o **Comprehensive Plan Conformance:** Generally Conforms with Plan
 - o **Funding identified in FY 2018/19 – 2023/24 CIP:** \$24,000,000
- **South Beltway:** Final payment to the Nebraska Department of Transportation for local share of the design, right-of-way, and construction of a four-lane freeway between US 77 and Highway 2.
 - o **Department:** Public Works & Utilities – Streets and Highways
 - o **Comprehensive Plan Conformance:** In Conformance with Plan
 - o **Funding identified in FY 2018/19 – 2023/24 CIP:** \$10,000,000
- **14th/Warlick/Old Cheney Road:** This project involves the completion of design engineering, right-of-way acquisition, construction and construction engineering to construct improvements in the vicinity of 14th Street/Old



CAPITAL IMPROVEMENTS & DEBT SERVICE

Cheney and Warlick Blvd. The project will consist of revised roadway alignments and grade separation structures in order to improve safety and congestion at the intersection.

- o **Department:** Public Works & Utilities – Streets and Highways
- o **Comprehensive Plan Conformance:** In Conformance with Plan
- o **Funding identified in FY 2018/19 – 2023/24 CIP:** \$26,539,500



DEBT SERVICE

The City of Lincoln issues various types of debt on an annual basis that are paid through various revenue sources. These sources include payment from property taxes, special assessments, tax increment financing, water, wastewater, state distributions and electric revenues.

The City issues debt to maintain existing capital assets, ensure that costs are borne equitably by each generation of taxpayers over a relevant period of time and incur the use of debt to compliment annual appropriations for capital improvements. At the same time however, the City strives to maintain its sound financial position, protect its ratings to ensure its creditworthiness to meet current and future challenges.

Debt Limitations

The State of Nebraska does not limit cities on the amount of debt that can be authorized. The City of Lincoln has internal requirements through its charter, they include:

- Notes issued in anticipation of revenues shall not exceed twenty-five percent of the revenues estimated to be collected for that fund during the fiscal year.
- Notes issued to meet expenses arising from emergency shall not exceed fifteen percent of total appropriations made in the operating budget.
- Notes issued in anticipation of the sale of bonds previously authorized shall not exceed ninety percent of the principal amount of bonds.

There is no legal debt limit per the charter.

In addition the City Charter places limitations on general obligation instruments in regards to terms:

- The term of the bond should not exceed the life of the property or improvement to be acquired.
- Notes issued in anticipation of revenue should mature in the same fiscal year.
- Notes issued to meet expense arising from emergency should mature in the same fiscal year.
- Notes issued in the anticipation of the sale of bonds shall mature in two years.



CAPITAL IMPROVEMENTS & DEBT SERVICE

Credit Ratings

The City of Lincoln receives credit ratings any time that it issues debt in the market place. These ratings prescribe to investors the amount of potential risk they may face when purchasing debt from a municipality as an investment. Rating agencies consider all of the economic characteristics of the issuer and the bond issue to assign a rating. There are three major rating agencies that evaluate the City of Lincoln. These agencies are Standard and Poor's (S&P), Moody's and Fitch. The City maintains the following credit ratings with these agencies:

Debt Type	Moody's	Standard & Poor's	Fitch
General Obligation Bonds	Aaa	AAA	
West Haymarket JPA Bonds	Aa1	AAA	
Water Revenue Bonds	Aa1	AA	
Wastewater Revenue Bonds			
MBIA Insured	Aaa	AAA	
Underlying	Aa2	AA+	
Parking Revenue Bonds	A1	A+	
Solid Waste Management Revenue Bonds	Aa2	AA+	
Lincoln Electric System			
Revenue Bonds		AA	AA
Commercial Paper		A-1+	F1+

Debt Service Budgets

CAPITAL IMPROVEMENTS & DEBT SERVICE

Debt Service Expenditures by Type

General Obligation Bonds & Leases

The City of Lincoln has issued various types of bonds that have a property tax backing. This means that they are either funded directly through property tax revenues, or they are funded by another source and if that source is not enough to cover payment, the City pledges its ability to raise property taxes.

General Obligation Bonds are bonds paid through property tax revenues and that are approved by the citizens of Lincoln through a public vote. There are currently 7 outstanding general obligation bonds, they are as follows:

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Storm Water	02/10/11	8,200,000	3.984647300	Ser. '13 to '30	21	S.A. J & D	5,950,000
Various Purpose Refunding	05/17/11	19,290,000	2.840005300	Ser. '11 to '22	20	S.A. J & D	5,375,000
Various Purpose Refunding	06/26/12	8,090,000	2.277775700	Ser. '12 to '23	NA	S.A. J & D	3,195,000
Storm Water	03/20/13	7,900,000	3.081929700	Ser. '13 to '32	23	S.A. J & D	6,480,000
Storm Water Refunding	04/14/15	5,720,000	2.885485900	Ser. '15 to '25	NA	S.A. J & D	4,145,000
Storm Water	06/28/16	6,300,000	2.520078500	Ser. '16 to '36	26	S.A. J & D	6,025,000
Storm Water Refunding	09/20/17	4,345,000	4.491202900	Ser. '18 to '27	NA	S.A. J & D	4,105,000
Total General Obligation Bonds							35,275,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
StormWater	02/10/11	8,200,000	405,000	415,000	430,000	445,000	460,000	475,000
Various Purpose Refunding	05/17/11	19,290,000	1,890,000	1,945,000	495,000	515,000	530,000	
Various Purpose Refunding	06/26/12	8,090,000	610,000	625,000	635,000	655,000	670,000	
StormWater	03/20/13	7,900,000	365,000	375,000	380,000	385,000	395,000	405,000
Storm Water Refunding	04/14/15	5,720,000	555,000	565,000	575,000	590,000	600,000	620,000
Storm Water	06/28/16	6,300,000	275,000	280,000	280,000	285,000	285,000	290,000
Storm Water Refunding	09/20/17	4,345,000	390,000	405,000	410,000	430,000	455,000	470,000
Total General Obligation Bonds			4,490,000	4,610,000	3,205,000	3,305,000	3,395,000	2,260,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Storm Water	02/10/11	240,169	223,969	207,369	192,857	177,281	160,606
Various Purpose Refunding	05/17/11	128,175	75,375	38,775	23,625	7,950	
Various Purpose Refunding	06/26/12	83,500	71,300	58,800	39,750	20,100	
Storm Water	03/20/13	197,950	183,150	171,138	158,925	143,325	127,325
Storm Water Refunding	04/14/15	114,300	103,200	91,900	80,400	68,600	50,600
Storm Water	06/28/16	148,425	142,875	137,275	130,200	121,650	113,025
Storm Water Refunding	09/20/17	182,900	171,200	155,000	134,500	113,000	90,250
Total General Obligation Bonds		1,095,419	971,069	860,256	760,257	651,906	541,806

Highway Allocation Bonds

Highway allocation bonds are bonds paid through highway allocation funds and are backed by property taxes in the event that highway allocation funds are insufficient. There are currently two series of outstanding highway allocation bonds, they are as follows:

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Highway Alloc. Refunding Ser. 2012	06/06/12	28,095,000	3.897973400	Ser. '12 to '23	NA	S.A. M & N	16,265,000
Highway Alloc. Refunding Ser. 2016	11/30/16	14,735,000	4.248562900	Ser. '18 to '27	26	S.A. M & N	13,445,000
Total Hwy. Alloc Bonds							29,710,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Highway Alloc. Bonds Ser. 2012	06/06/12	28,095,000	2,475,000	2,570,000	2,675,000	2,795,000	2,910,000	2,840,000
Highway Alloc. Refunding Ser. 2016	11/30/16	14,735,000	1,320,000	1,335,000	1,375,000	1,400,000	1,460,000	1,530,000
Total Highway Alloc. Bonds			3,795,000	3,905,000	4,050,000	4,195,000	4,370,000	4,370,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Highway Alloc. Refunding Ser. 2012	06/06/12	600,475	500,200	395,300	285,900	171,800	56,800
Highway Alloc. Refunding Ser. 2016	11/30/16	538,725	512,325	472,275	437,900	367,900	294,900
Total Hwy. Alloc. Bonds		1,139,200	1,012,525	867,575	723,800	539,700	351,700

Limited Tax Arena Bonds

Limited Tax Arena bonds are bonds paid for through a state distribution which is derived from state sales tax revenues that are received due to development within a defined area. In this case, the City issued bonds that are paid for through the state distribution of the turn back tax. If the state distribution does not cover the payment of bonds, the City is required to utilize property taxes to make payments. The City has one outstanding limited tax arena bond:

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Limited Tax Arena	07/23/13	25,000,000	3.963099500	Ser. '14 to '37	23	S.A. J & J	22,295,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Limited Tax Arena	07/23/13	25,000,000	920,000	935,000	955,000	975,000	995,000	1,020,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Limited Tax Arena	07/23/13	852,431	824,831	796,781	768,131	738,881	709,031

Special Assessment Bonds

Special assessment bonds are issued when individuals within a defined district request the creation of a special assessment district to finance a specific public improvement to the benefit of an area. The improvement is financed through a special assessment bond and paid for by the property owners within the defined district. The City pays the bonds from the assessments collected from the district, in the event that the bonds are not covered by assessment, the City would pay for the bonds through property taxes. The City has the following special assessment bonds outstanding:

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Special Assessments Revolving	08/15/11	1,200,000	5.000000000	Ser. '12 to '31	17	S.A. F & A	850,000
Special Assessments Revolving 2011B	11/09/11	3,000,000	2.987460800	Ser. '12 to '31	22	S.A. F & A	2,105,000
Total Special Assessments Rev.							2,955,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Special Assessments Revolving	08/15/11	1,200,000	55,000	55,000	55,000	60,000	60,000	60,000
Special Assessments Revolving 2011B	11/09/11	3,000,000	135,000	135,000	140,000	145,000	150,000	155,000
Total Special Assess. Rev.			190,000	190,000	195,000	205,000	210,000	215,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Special Assessments Revolving	08/15/11	30,948	29,600	28,088	26,465	24,575	22,595
Special Assessments Revolving 2011B	11/09/11	64,825	62,125	58,075	53,875	49,525	45,025
Total Spec. Assess. Rev. Bonds		95,773	91,725	86,163	80,340	74,100	67,620

CAPITAL IMPROVEMENTS & DEBT SERVICE

Lease Purchase Financing

Certificates of Participation (COPs) are a type of financing where an investor purchases a share of the lease revenues of the City. The City has eight outstanding COPs and are expecting to issue two more in the upcoming biennium for street lights. COPs are paid through various funding sources, they include the general fund, municipal service fund, golf fund, and EMS fund. The City has the current COPs outstanding:

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Cert. of Participation (Fire Station)	06/21/16	2,370,000	2.646169600	Ser. '16 to '31	26	S.A. A & O	2,085,000
Cert. of Participation (Fire Equip.)	06/21/16	1,870,000	2.646169600	Ser. '16 to '26	NA	S.A. A & O	1,520,000
Total Cert. Of Part. (Fire)							3,605,000
Cert. of Participation (Street Lights) 2009	05/06/09	2,500,000	2.918296700	Ser. '09 to '19	15	S.A. M & S	275,000
Cert. of Participation (Street Lights) 2010A	07/28/10	2,535,000	2.181975700	Ser. '11 to '20	16	S.A. M & N	545,000
Cert. of Participation (Street Lights) 2011B	11/30/11	2,080,000	2.225462800	Ser. '11 to '21	17	S.A. S & M	865,000
Cert. of Participation (Street Lights) 2012	10/02/12	2,430,000	3.000000000	Ser. '13 to '22	22	S.A. J & D	1,005,000
Cert. of Participation (Street Lights) 2014A	05/21/14	3,220,000	2.652009900	Ser. '14 to '24	NA	S.A. M & S	2,140,000
Cert. of Participation (Street Lights) 2015	04/07/15	3,400,000	2.000000000	Ser. '15 to '25	20	S.A. A & O	2,785,000
Cert. of Participation (Street Lights) 2016	06/21/16	2,255,000	2.646169600	Ser. '16 to '26	NA	S.A. A & O	1,800,000
Cert. of Participation (Street Lights) 2017	09/27/17	3,450,000	2.943522200	Ser. '18 to '27	24	S.A. A & O	3,450,000
Cert. of Participation (Street Lights) 2018	11/01/18	4,000,000	4.000000000	Ser. '19 to '28	NA	S.A. A & O	4,000,000
Total Cert. Of Part. (St. Lights)							16,865,000
Interfund Loan Ser 2014 (Fiber Network)	08/31/14	600,000	1.755000000	Ser. '15 to '19	NA	S.A. F & A	150,000
Cert. of Participation (Entry Corridor)	05/21/14	2,415,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	1,665,000
Cert. of Participation (Sidewalks)	05/21/14	3,865,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	2,660,000
Total Cert. Of Part. (Ser 2011B)							4,475,000
Cert. of Participation (MSC)	11/03/10	7,780,000	2.974917600	Ser. '11 to '25	21	S.A. M & N	4,725,000
Cert. of Participation (MSC)	10/02/12	5,655,000	3.000000000	Ser. '13 to '27	22	S.A. J & D	4,130,000
Cert. of Participation (MSC)	06/21/16	2,055,000	2.646169600	Ser. '16 to '31	26	S.A. A & O	1,815,000
Total Cert. Of Part. (MSC)							10,670,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Cert. of Participation (Fire Station)	06/21/16	2,370,000	135,000	140,000	145,000	145,000	150,000	155,000
Cert. of Participation (Fire Equip.)	06/21/16	1,870,000	175,000	180,000	180,000	190,000	190,000	195,000
Total Cert. Of Participation (Fire)			310,000	320,000	325,000	335,000	340,000	350,000
Certificates of Participation (St. Lights) 2009	05/06/09	2,500,000	275,000					
Certificates of Participation (St. Lights) 2010A	07/28/10	2,535,000	270,000	275,000				
Certificates of Participation (St. Lights) 2011B	11/30/11	2,080,000	205,000	210,000	225,000	225,000		
Certificates of Participation (St. Lights) 2012	10/02/12	2,430,000	250,000	250,000	255,000	250,000		
Certificates of Participation (St. Lights) 2014A	05/21/14	3,220,000	345,000	355,000	355,000	360,000	360,000	365,000
Certificates of Participation (St. Lights) 2015	04/07/15	3,400,000	320,000	325,000	330,000	340,000	350,000	360,000
Certificates of Participation (St. Lights) 2016	06/21/16	2,255,000	235,000	230,000	220,000	225,000	225,000	220,000
Certificates of Participation (St. Lights) 2017	09/27/17	3,450,000	295,000	305,000	315,000	325,000	335,000	350,000
Certificates of Participation (St. Lights) 2018	11/01/18	4,000,000	333,000	346,000	360,000	375,000	390,000	405,000
Total Cert. Of Participation (St. Lights)			2,528,000	2,296,000	2,060,000	2,100,000	1,660,000	1,700,000
Interfund Loan Ser 2014 (Fiber Network)	08/31/14	600,000	150,000					
Certificates of Part. Ser 2014A (Entry Corridor)	05/21/14	2,415,000	260,000	265,000	270,000	280,000	290,000	300,000
Certificates of Part. Ser 2014A (Sidewalks)	05/21/14	3,865,000	420,000	425,000	435,000	445,000	460,000	475,000
Total Cert. Of Part. (Ser. 2014A)			830,000	690,000	705,000	725,000	750,000	775,000
Certificates of Participation (MSC)	11/03/10	7,780,000	540,000	550,000	565,000	580,000	595,000	615,000
Certificates of Participation (MSC)	10/02/12	5,655,000	385,000	395,000	405,000	420,000	480,000	495,000
Cert. of Participation (MSC roof/HVAC)	06/21/16	2,055,000	120,000	120,000	125,000	125,000	130,000	135,000
Total Certificates of Participation (MSC)			1,045,000	1,065,000	1,095,000	1,125,000	1,205,000	1,245,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Certificates of Part. Ser 2011B (Fire Station)	06/21/16	53,950	51,250	48,450	44,100	41,200	36,700
Certificates of Part. Ser 2011B (Fire Equipment)	06/21/16	40,150	36,650	33,050	27,650	23,850	18,150
Total Cert. Of Participation (Fire)		94,100	87,900	81,500	71,750	65,050	54,850
Certificates of Participation (Street Lights) 2009	05/06/09	9,625					
Certificates of Participation (Street Lights) 2010A	07/28/10	15,810	8,250				
Certificates of Participation (Street Lights) 2011B	11/30/11	18,025	13,613	8,578	2,954		
Certificates of Participation (Street Lights) 2012	10/02/12	30,150	22,650	15,150	7,500		
Certificates of Participation (Street Lights) 2014A	05/21/14	57,200	50,300	43,200	32,550	21,750	10,950
Certificates of Participation (Street Lights) 2015	04/07/15	52,500	46,050	39,500	32,800	25,900	18,800
Certificates of Participation (Street Lights) 2016	06/21/16	47,150	42,450	37,850	31,250	26,750	20,000
Certificates of Participation (Street Lights) 2017	09/27/17	101,725	92,725	83,425	73,825	62,250	48,550
Certificates of Participation (Street Lights) 2018	11/01/18	160,000	147,000	133,000	118,000	103,000	88,000
Total Cert. Of Participation (St. Lights)		492,185	423,038	360,703	298,879	239,650	186,300
Interfund Loan. Ser 2014 (Fiber Network)	08/31/14	1,316					
Certificates of Part. Ser 2014A (Entry Corridor)	05/21/14	44,700	39,500	34,200	26,100	17,700	9,000
Certificates of Part. Ser 2014A (Sidewalks)	05/21/14	71,350	62,950	54,450	41,400	28,050	14,250
Total Cert. Of Participation (Ser 2014A)		117,366	102,450	88,650	67,500	45,750	23,250
Certificates of Participation (MSC)	11/03/10	141,546	127,234	111,197	93,659	75,076	55,178
Certificates of Participation (MSC)	10/02/12	123,900	112,350	100,500	88,350	75,750	61,350
Certificates of Participation (MSC roof/HVAC)	06/21/16	47,106	44,706	42,306	38,556	36,056	32,156
Total Certificates of Participation (MSC)		312,552	284,290	254,003	220,565	186,882	148,684

Tax Allocation Bonds

Tax allocation bonds are a debt financed through economic development with tax increment finance districts. Tax increment finance districts are areas approved by the City that redevelop existing properties and an increment is captured due to increases in new values to pay off the required public infrastructure improvements. If the City does not receive enough tax revenues from the incremental value, the City is responsible for any remaining obligations.

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Verizon Series 2007	03/22/07	2,205,000	5.343609000	Ser. '09 to '18	12	S.A. M & N	275,000
48th & "O" St. - Southside Series 2007	06/01/07	585,815	5.240000000	Ser. '08 to '21 Anytime		S.A. J & D	407,026
David Wood Series 2008	07/15/08	42,200	4.660000000	Ser. '10 to '21 Anytime		S.A. J & J	12,685
Turbine Flats Series 2008	07/15/08	71,270	4.660000000	Ser. '10 to '22 Anytime		S.A. J & J	24,827
48th & "O" - North Side Series 2008	08/01/08	546,822	4.610000000	Ser. '09 to '22 Anytime		S.A. F & A	196,156
Washington Square Series 2008	08/01/08	200,000	4.610000000	Ser. '09 to '22 Anytime		S.A. F & A	65,850
Perot Series 2009	07/28/09	3,375,000	5.646149900	Ser. '11 to '23	16	S.A. M & N	1,820,000
Sawmill Series 2011	04/01/11	263,000	3.990000000	Ser. '11 to '22 Anytime		S.A. A & O	112,519
Yolande Ave. 2013	04/15/13	103,437	2.370000000	Ser. '13 to '25 Anytime		S.A. M & N	61,603
Idylwild Blvd 2016	07/01/16	140,000	2.200000000	Ser. '16 to '28 Anytime		S.A. M & N	119,656
Haymarket Street & Streetscape 2016	12/01/16	600,000	2.300000000	Ser. '18 to '21 Anytime		S.A. J & D	539,542
SSH Architecture 2017	05/01/17	110,000	2.740000000	Ser. '18 to '24 Anytime		S.A. M & N	103,509
Total Tax Allocation Bonds							3,738,373

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Verizon Series 2007	03/22/07	2,205,000	275,000					
48th & "O" St - South Side Series 2007	06/01/07	585,815	32,032	32,695	35,395	17,972		
David Wood Series 2008	07/15/08	42,200	4,100	4,293	4,293			
Turbine Flats Series 2008	07/15/08	71,270	6,451	6,755	7,074	4,547		
48th & "O" Northside Series 2008	08/01/08	546,822	46,531	48,700	50,972	49,954		
Washington Square Series 2008	08/01/08	200,000	17,801	18,631	19,500	9,920		
Perot Series 2009	07/28/09	3,375,000	265,000	280,000	295,000	310,000	320,000	350,000
Sawmill Series 2011	04/01/11	263,000	25,099	26,111	27,163	28,258	5,889	
Yolande Ave. 2013	04/15/13	103,437	7,988	8,179	8,374	8,574	8,778	8,987
Idylwild Blvd 2016	07/01/16	140,000	10,254	10,481	10,713	10,950	11,192	11,440
Haymarket Street & Streetscape 2016	12/01/16	600,000	150,769	154,256	157,825	76,692		
SSH Architecture 2017	05/01/17	110,000	16,284	16,733	17,195	17,669	18,157	17,471
Total Tax Allocation Bonds			857,309	606,834	633,504	534,536	364,016	387,898

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Verizon Series 2007	03/22/07	7,631					
48th & "O" St - South Side Series 2007	06/01/07	8,221	7,557	6,870	3,161		
David Wood Series 2008	07/15/08	544	351	149			
Turbine Flats Series 2008	07/15/08	1,083	779	460	127		
48th & "O" - North Side Series 2008	08/01/08	8,513	6,343	4,072	1,695		
Washington Square Series 2008	08/01/08	2,833	2,003	1,135	229		
Perot Series 2009	07/28/09	102,713	87,375	70,475	52,093	32,480	11,200
Sawmill Series 2011	04/01/11	4,242	3,230	2,178	1,084	117	
Yolande Ave. 2013	04/15/13	1,413	1,223	1,028	828	624	414
Idylwild Blvd 2016	07/01/16	2,576	2,350	2,118	1,001	1,638	1,391
Haymarket Street & Streetscape 2016	12/01/16	11,548	8,060	4,492	882		
SSH Architecture 2017	05/01/17	2,725	2,276	1,814	1,340	853	352
Total Tax Allocation Bonds		154,040	121,545	94,790	62,439	35,712	13,357

Revenue Bonds

Revenue bonds are a debt that is backed specifically by a specific revenue and the City does not pledge repayment of bonds with property taxes. These bonds are then rated by the security of the revenue source by rating agencies. Revenue sources that utilize revenue bonds include water revenues, sanitary sewer revenues, parking revenues, solid waste revenues and electric revenues.

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Water Revenue	08/04/09	15,420,000	4.093633100	Ser. '10 to '34	19	S.A. F & A	12,435,000
Water Rev. & Refunding	06/21/12	10,895,000	3.551537100	Ser. '12 to '22	NA	S.A. F & A	4,575,000
Water Rev. & Refunding	05/30/13	28,595,000	3.426606400	Ser. '13 to '25	23	S.A. F & A	17,240,000
Total Water Revenue Bonds							34,250,000
Sanitary Sewer Revenue & Refunding 2012	05/24/12	38,290,000	3.685436500	Ser. '12 to '28	23	S.A. J & D	25,570,000
Sanitary Sewer Revenue Refunding 2015	03/25/15	12,220,000	3.062416100	Ser. '15 to '30	25	S.A. J & D	10,110,000
Sanitary Sewer Revenue Refunding 2017	09/13/17	13,235,000	3.496721400	Ser. '18 to '32	27	S.A. J & D	12,755,000
Total Sanitary Sewer Revenue Bonds							48,435,000
Parking Revenue	01/12/11	18,520,000	4.900219300	Ser. '11 to '31	21	S.A. F & A	16,255,000
Parking Revenue	11/29/12	12,080,000	2.846358400	Ser. '13 to '32	22	S.A. F & A	7,735,000
Total Parking Revenue Bonds							23,990,000
Solid Waste Management Revenue 2013	02/26/13	8,340,000	3.097993300	Ser. '13 to '29	23	S.A. F & A	5,060,000
Solid Waste Management Revenue 2015	07/08/15	5,520,000	3.498621000	Ser. '16 to '35	25	S.A. F & A	4,845,000
Total Solid Waste Management							9,905,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	1,520,000	2.225462800	Ser. '11 to '21	17	S.A. S & M	640,000
Electric Revenue & Refunding-Series 2003*	10/01/03	62,320,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	1,150,000
Electric Revenue & Refunding-Series 2012*	08/09/12	247,150,000	2.406000000	Ser. '13 to '32	22	S.A. M & S	186,855,000
Electric Revenue & Refunding-Series 2012*	08/09/12	30,165,000	3.302800000	Term 2037	22	S.A. M & S	30,165,000
Electric Revenue & Refunding-Series 2013*	06/20/13	75,525,000	2.730200000	Ser. '21 to '25	23	S.A. M & S	75,525,000
Electric Revenue & Refunding-Series 2015A*	03/31/15	127,090,000	3.546700000	Ser. '19 to '36	25	S.A. M & S	127,090,000
Electric Revenue & Refunding-Series 2015A*	03/31/15	40,710,000	3.720000000	Term 2040	25	S.A. M & S	40,710,000
Electric Revenue & Refunding-Series 2016*	09/01/16	116,645,000	2.300700000	Ser. '17 to '34	27	S.A. M & S	80,095,000
Total Electric Revenue Bonds							541,590,000

* Fiscal Year for Electric Revenue Bonds is Jan - Dec and Balances are as of Dec. 31

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Water Revenue	08/04/09	15,420,000	555,000	575,000	595,000	620,000	645,000	675,000
Water Revenue & Refunding	06/21/12	10,895,000	1,155,000	1,205,000	1,250,000	965,000		
Water Revenue & Refunding	05/30/13	28,595,000	2,280,000	2,350,000	2,460,000	2,540,000	2,620,000	2,705,000
Total Water Revenue Bonds			3,990,000	4,130,000	4,305,000	4,125,000	3,265,000	3,380,000
Sanitary Sewer Revenue & Refunding 2012	05/24/12	38,290,000	2,265,000	2,305,000	2,360,000	2,445,000	2,540,000	2,625,000
Sanitary Sewer Revenue Refunding 2015	03/25/15	12,220,000	745,000	760,000	775,000	790,000	805,000	830,000
Sanitary Sewer Revenue Refunding 2017	09/13/17	13,235,000	690,000	720,000	760,000	785,000	820,000	855,000
Total Sanitary Sewer Revenue Bonds			3,700,000	3,785,000	3,895,000	4,020,000	4,165,000	4,310,000
Parking Revenue	01/12/11	18,520,000	605,000	625,000	655,000	1,145,000	1,200,000	1,250,000
Parking Revenue	11/29/12	12,080,000	775,000	810,000	590,000	435,000	450,000	460,000
Total Parking Revenue Bonds			1,380,000	1,435,000	1,245,000	1,580,000	1,650,000	1,710,000
Solid Waste Management Revenue 2013	02/26/13	8,340,000	575,000	590,000	850,000	330,000	345,000	360,000
Solid Waste Management Revenue 2015	07/08/15	5,520,000	235,000	240,000		245,000	255,000	260,000
Total Solid Waste Management Revenue			810,000	830,000	850,000	575,000	600,000	620,000
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	1,520,000	155,000	160,000	160,000	165,000		
Electric Revenue & Refunding-Series 2003*	10/01/03	126,310,000		383,333	766,667			
Electric Revenue & Refunding-Series 2012*	08/09/12	277,315,000		4,485,000	14,053,333	15,503,333	16,265,000	15,158,333
Electric Revenue & Refunding-Series 2013*	06/20/13	75,525,000		4,913,333	14,985,000	15,731,667	16,390,000	15,248,333
Electric Revenue & Refunding-Series 2015A*	03/31/15	167,800,000	15,281,667	19,310,000	710,000	741,667	775,000	806,667
Electric Revenue & Refunding-Series 2016*	09/01/16	116,645,000	9,423,333					
Total Electric Revenue Bonds			24,705,000	29,091,666	30,515,000	31,976,667	33,430,000	31,213,333

* Fiscal Year for Electric Revenue Bonds is Jan - Dec

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Water Revenue	08/04/09	514,131	497,481	478,794	454,994	430,194	404,394
Water Revenue & Refunding	06/21/12	183,000	136,800	88,600	38,600		
Water Revenue & Refunding	05/30/13	636,900	545,700	428,200	354,400	278,200	199,600
Total Water Revenue Bonds		1,334,031	1,179,981	995,594	847,994	708,394	603,994
Sanitary Sewer Revenue & Refunding 2012	05/24/12	954,450	909,150	840,000	745,600	647,800	546,200
Sanitary Sewer Revenue Refunding 2015	03/25/15	294,338	279,438	264,238	248,738	232,938	208,788
Sanitary Sewer Revenue Refunding 2017	09/13/17	486,338	458,738	422,738	399,938	360,688	319,688
Total Sanitary Sewer Revenue Bonds		1,735,126	1,647,326	1,526,976	1,394,276	1,241,426	1,074,676
Parking Revenue	01/12/11	801,725	780,550	755,550	729,350	677,825	617,825
Parking Revenue	11/29/12	223,340	196,340	180,140	168,340	155,290	144,940
Total Parking Revenue Bonds		1,025,065	976,890	935,690	897,690	833,115	762,765
Solid Waste Management Revenue 2013	02/26/13	167,903	157,840	146,040	112,040	98,840	85,040
Solid Waste Management Revenue 2015	07/08/15	180,994	169,244	157,244	157,244	144,994	132,244
Total Solid Waste Management Revenue		348,896	327,084	303,284	269,284	243,834	217,284

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	13,281	9,931	6,231	2,166		
Electric Revenue & Refunding-Series 2003*	10/01/03	54,625	54,625	36,417			
Electric Revenue & Refunding-Series 2012*	08/09/12	9,369,156	9,369,156	9,173,306	8,527,440	7,765,006	6,977,223
Electric Revenue & Refunding-Series 2013*	06/20/13	2,839,893	2,839,893	2,594,226	1,844,976	1,182,938	723,728
Electric Revenue & Refunding-Series 2015A*	03/31/15	7,351,467	6,607,883	5,644,717	5,616,317	5,586,650	5,555,650
Electric Revenue & Refunding-Series 2016*	09/01/16	3,288,567	2,817,400	2,817,400	2,817,400	2,817,400	2,817,400
Total Electric Revenue Bonds		22,903,708	21,688,957	20,266,066	18,806,133	17,351,994	16,074,001

* Fiscal Year for Electric Revenue Bonds is Jan - Dec

Nebraska State Revolving Loan Fund

The State Revolving Loan Fund provides low interest loans to municipalities for construction of wastewater treatment facilities, sanitary sewer collections systems and for clean drinking water. These loans are paid from the revenue generated through water and wastewater. The City currently has four outstanding water/wastewater loans through the State of Nebraska.

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
2009 Wastewater SRF C317078	8/27/2009	5,000,000	2.000000000	Ser. '09 to '31		S.A. J & D	3,540,475
2009 Wastewater SRF C317247	8/27/2009	4,808,792	2.000000000	Ser. '09 to '31		S.A. J & D	2,293,737
2011 Wastewater SRF C317830	3/17/2011	17,000,000	3.250000000	Ser. '13 to '34		S.A. J & D	13,594,038
2011 Water SRF D311548	7/26/2011	14,977,829	1.000000000	Ser. '14 to '34		S.A. J & D	12,169,667
Total Nebraska Revolving Loan Fund							31,597,917

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
2009 Wastewater SRF C317078	8/27/2009	5,000,000	173,294	175,549	177,834	180,149	182,494	184,870
2009 Wastewater SRF C317247	8/27/2009	4,808,792	235,058	239,782	244,602	249,518	254,534	259,650
2011 Wastewater SRF C317830	3/17/2011	17,000,000	754,667	771,742	789,204	807,061	825,322	843,996
2011 Water SRF D311548	7/26/2011	14,977,829	649,786	664,489	679,524	694,899	710,622	726,701

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2019	F.Y. 2020	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024
2009 Wastewater SRF C317078	8/27/2009	29,201	26,945	24,660	22,345	20,000	17,625
2009 Wastewater SRF C317247	8/27/2009	69,640	64,915	60,096	55,179	50,164	45,048
2011 Wastewater SRF C317830	3/17/2011	301,644	284,569	267,107	249,250	230,989	212,315
2011 Water SRF D311548	7/26/2011	270,182	255,480	240,445	225,070	209,346	193,268

TAX RATE FACTS

Calculating the Tax Rate

The tax rate is based upon the market valuation of real property, divided by 100 and then multiplied by the tax rate. The tax rate is set on an annual basis and is based upon the amount of property taxes needed to fund services in the proposed budget.

First, the City arrives at a total amount for expenditures in the taxing funds. These funds are listed in the graph to the right. After expenditures are known, all other non property tax revenues are subtracted. The remainder is the amount to be raised from property taxes.

Fund	2018-2019 Tax Rate	2019-2020 Tax Rate
General	0.20941	0.20981
Library	0.03733	0.03756
Social Security	0.01172	0.01260
Police & Fire Pension	0.03466	0.03357
Unemployment Compensation	0.00023	0.00023
Bond & Interest	0.02313	0.02271
Total	0.31648	0.31648

A City property owner will pay taxes to support the City budget as illustrated in the table below.

Market Value	/	Assessment Ratio	X	City Tax Rate	=	Estimated City Tax Due
\$ 100,000	/	100	X	0.31648	=	\$ 316
\$ 165,000	/	100	X	0.31648	=	\$ 522
\$ 200,000	/	100	X	0.31648	=	\$ 633
\$ 500,000	/	100	X	0.31648	=	\$ 1,582

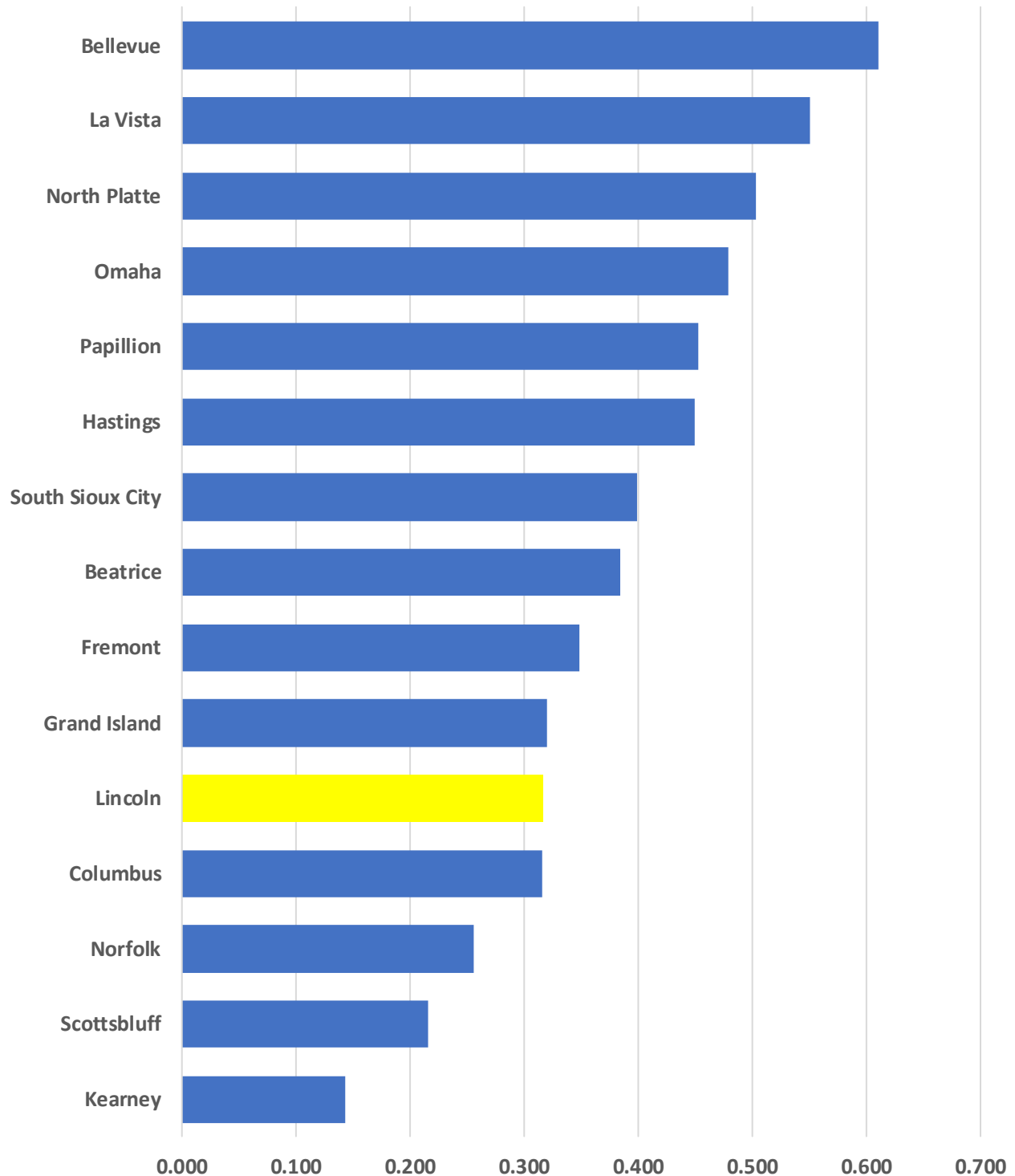
City Portion as part of tax bill

As noted in the table to the right, the City property taxes represent approximately 16% of the overall tax bill for City residents. Other taxing entities included to the right go through a similar process to develop their budgets and set the tax rates on an annual basis.

Taxing Agency	Tax Rate	% of Tax Rate
County	0.26658	13%
Public Building Commission	0.01700	1%
City	0.31648	16%
Lincoln Public Schools	1.21039	61%
Education Service Unit 18	0.01500	1%
Lower Platte NRD	0.03207	2%
Railroad Safe Dist.	0.02222	1%
SE Community College	0.09070	5%
AG Society	0.00141	0%
Ag Society JPA	0.00279	0%
Jail Joint Public Agency	0.02193	1%
Total	1.99656	100%

TAX RATE FACTS

2017-2018 Tax Rate Top 15 Cities By Population

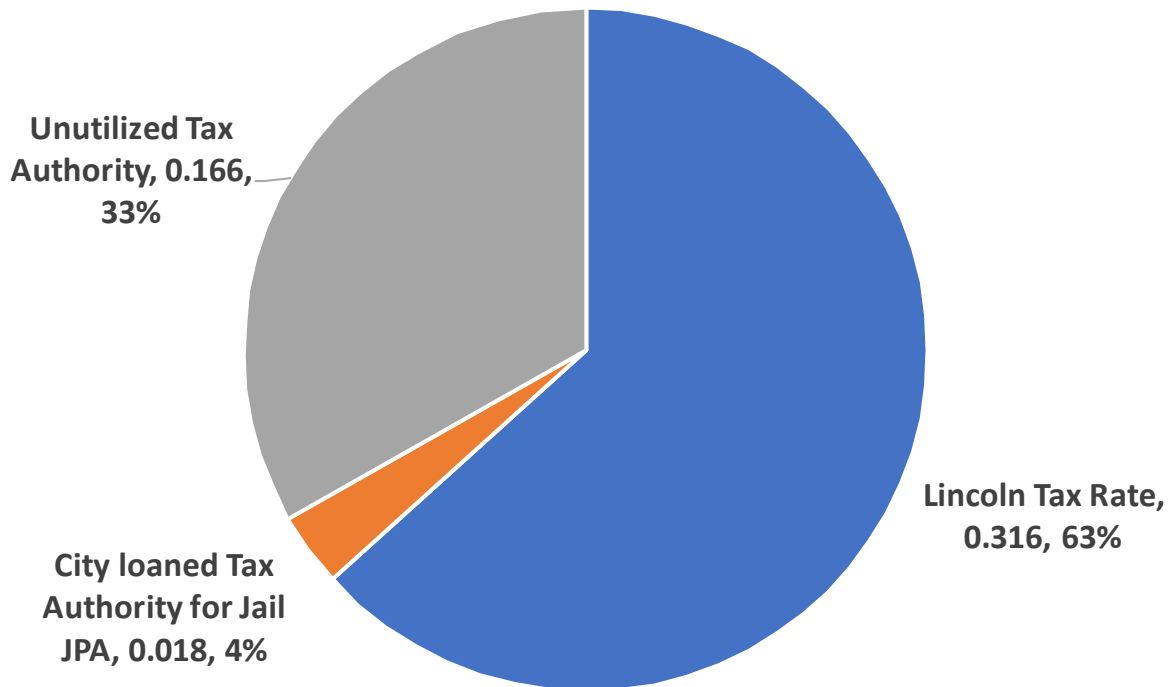


TAX RATE FACTS

Maximum Tax Rate

The State of Nebraska sets a tax rate limit of .50 cents for municipalities, which includes .45 cents for general purposes and .05 cents for joint public agencies or interlocal cooperation. Currently, the City is utilizing approximately 63% of the total allowed limit. In addition, it has loaned its tax authority to the Jail joint public agency, which is utilizing approximately 4% of the total allowed, leaving approximately 33% unutilized tax authority under statute.

City of Lincoln Tax Rate Utilization



TAX RATE FACTS

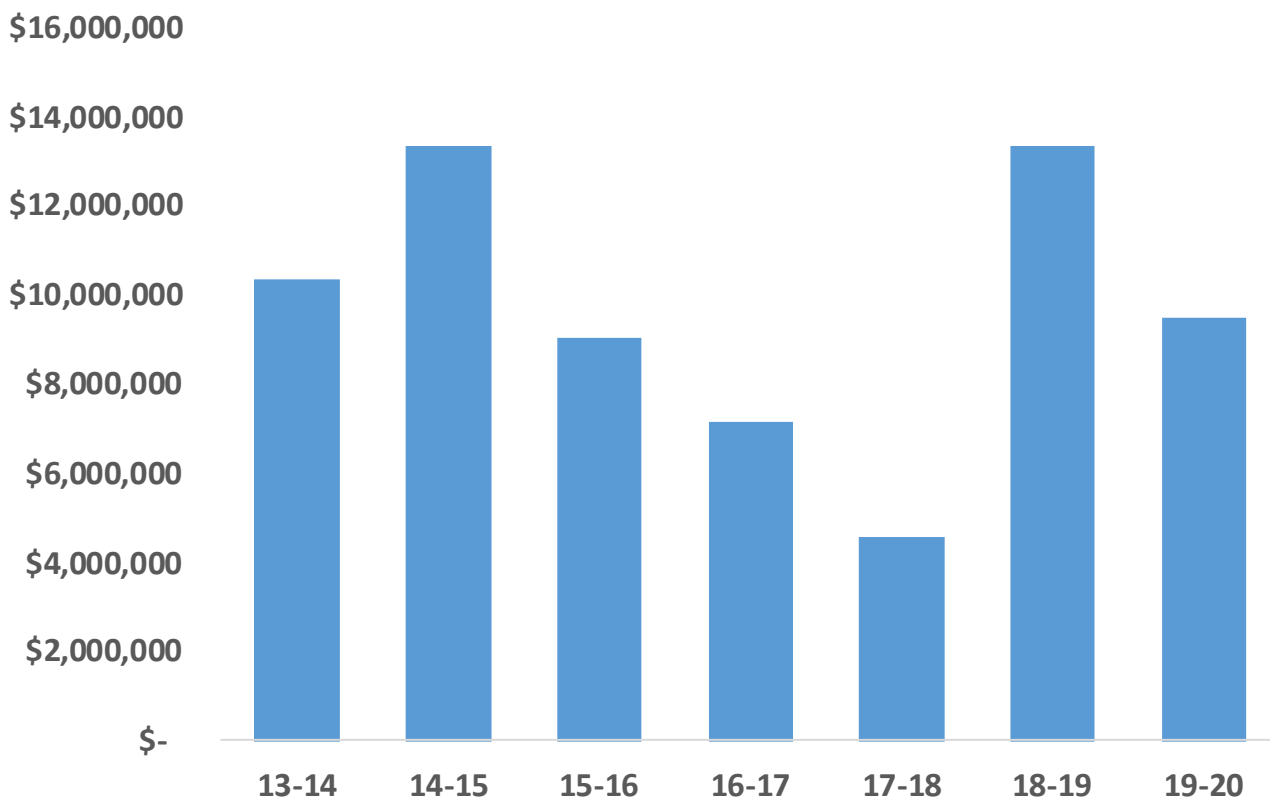
Restricted Funds Law

The State of Nebraska Legislature in 1998 passed a law that restricts revenue growth of restricted funds to 2.5%. Restricted funds are defined as property tax, payments in lieu of property taxes, local option sales taxes, motor vehicle taxes, state aid, and transfers of surpluses from user fees. These funding sources consist of approximately 79% of funding sources for the taxing funds of the City. The City may go above the 2.5% limit by 1% with a vote of at least 75% of the governing body, through a special election, or by a special meeting consisting of at least 10% of registered voters. Additional annual allowable growth to restricted funds may occur when growth to property valuations are higher than 2.5%.

In addition certain expenditures are exempted from the restricted funds law, this includes funds budgeted for capital improvements, funds for qualified sinking funds, funds for bonded indebtedness, funds to support intergovernmental agreements, funds budgeted to pay for natural disasters and funds budgeted to pay for judgements.

The City calculates the amount of restricted funds remaining balances available on an annual basis. Below are the amount of unused restricted funds authority for previous budgets.

City Restricted Funds Balances



GLOSSARY

Accrual. Normally there are 1-2 days in which a biweekly pay period ends that do not coincide with the end of the year. Accrual is the salaries and benefits for those days.

Ad Valorem Tax. A tax levied on the assessed value of both real and personal property in proportion to the value of the property (commonly referred to as “property tax”).

Administrative Charge. Payments to the General Fund for indirect costs incurred against General Fund budgets.

Adopted Budget. A financial plan presented, reviewed and approved by the governing body for the upcoming or current fiscal year.

Alcoholic Liquor Tax. A tax on gross receipts from retail liquor sales.

Allocation. Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities or other logical measures of use.

Annual Budget. A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

Appraised Value. Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals and certification process.

Appropriation. An authority and allocation created by City Council that permits the officials to incur obligations against, and to make expenditures of, governmental resources (revenues).

Assessed Value. Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners.

Asset. Government resources that have monetary value.

Attrition. A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.

Audit. A review of the City’s accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

Balanced Budget. Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Base Budget. Cost of continuing the existing levels of service in the current budget year.

Benchmark. Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between one’s own organization and best-in-class performers, the identification of differences that account for the gap, and the adaptation of key processes for implementation in an effort to close the gap. The City uses benchmarks to provide information about the efficient delivery of quality services.

GLOSSARY

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The City sells bonds as a means of borrowing revenue for costly projects and repays the debt to the lender over an extended period of time, similar to the manner in which a homeowner repays a mortgage. A bond differs from a note in two ways. A bond is issued for a longer period of time than a note and requires greater legal formality. Bonds are primarily used to finance capital projects.

Budget. Financial plan consisting of estimated revenues and expenditures (purposes) for a specified time. The operating budget provides for direct services and support functions of the City (e.g.; Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the City's infrastructure and facilities, and utilizes long-term financing instruments. (*See also Adopted Budget, Annual Budget, Balanced Budget, Base Budget, Capital Budget, City Budget, Municipal Budget, Operating Budget, Revised Budget.*)

Budget Adjustment. During the year, budget revisions may be made administratively by the Mayor to decrease the amount of available appropriations to departments or to transfer appropriations within departments. The City Council must approve any adjustments between departments.

Budget Amendment. Legal means by which an adopted expenditure authorization or limit is increased and could be authorized with a publication, a hearing or a re-certification of the budget.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message. A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and main points of interest. The City's budget message is presented as the Mayor's Policy letter in the proposed and adopted budget documents.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Capital Budget. A financial plan for the first two fiscal years of the six-year Capital Improvement Program, which is also the fiscal years covered in the Adopted Budget. (*See also Capital Improvement Program.*)

Capital Expenditures. A capital expenditure is any significant physical acquisition, construction, replacement, or improvement to a City service delivery system. Capital projects have a useful life of at least 15 years, and are funded from the Capital Improvement Program (capital budget).

Capital Improvement Program (CIP). A six-year expenditure plan financing new infrastructure and facilities, or improvements to the existing infrastructure and facilities. Set forth in the CIP is the name of each project, the expected beginning and ending date, the amount to be expended in each year and the proposed method of financing the projects.

Capital Outlay. An item of non-expendable nature with a value greater than \$5,000 and with an anticipated life of more than one year but less than 10 years under normal use.

Carry-Over. Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriated budget and expended in subsequent fiscal years for the purpose designated.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

GLOSSARY

Charges for Current Services and Sales. Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, safety charges and sales, and other health charges and sales.

City Budget. A financial plan for the allocation of government resources and services within a municipality. *(See also Municipal Budget.)*

City Council. The legislative (governing) body of the City.

City of the Primary Class. A City with a population of more than 100,000 and less than 300,000.

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodity. An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, maintenance supplies, and gasoline and oil.

Consumer Price Index (CPI). A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve amount established for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted.

Contractual Services. A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees (hired through a private firm).

Council Member. Elected official who represents the interests of the citizens of a specified district within the City. A Council Member serves a four-year term.

Debt Service. Principal and interest requirements on outstanding debt according to a predetermined payment schedule. *(For additional information, see the Debt Service and Capital Improvements section.)*

Deficit. An excess of current-year expenditures over current year resources.

Delinquent Tangible Property Tax. Ad valorem property taxes collected from previous tax years.

Department. The basic unit of service responsibility, encompassing a broad mission of related activities.

Depreciation. Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

GLOSSARY

Division. A sub-unit of a department that encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which may consist of clearly defined activities.

Economic Development. The process of attracting new businesses by use of incentives or innovative financing methods.

Efficiency. Effective operation as measured by a comparison of production with cost (as in energy, time, and money), or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employees beyond base pay. The government's share of costs for Social Security and the various pension, medical and life insurance plans are included.

Encumbrance. Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is established. (*See also Prior Year Encumbrance.*)

Enterprise Fund. Used for government functions that are self-supporting. Enterprise funds belong to the group of funds called "proprietary" and account for operations that provide services to the community at large.

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or Federal government.

Expenditure. Actual outlay of funds. Expenditures are budgeted by function: personnel services (salaries and benefits), contractual services, commodities (materials and supplies), capital outlay, and other (including transfers out, debt service, contingencies and inventory clearing accounts).

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FTE. Full-Time Equivalent. A measure of the total quantity of all employees. The FTE converts all employee work activity into a number equivalent to work activity hours performed by full-time employees. This serves as a standard measure among departments. A standard 40-hour per week full-time employee is equivalent to 1 FTE. (e.g., If a seasonal employee is calculated at 25%, the FTE is calculated at 0.25). Fire & Rescue does have some 56-hour per week employees that are equivalent to a 1 FTE.

Federal and State Grants and Contributions. Revenue received from the Federal and State governments under an administrative agreement to provide financial assistance for programs such as low-cost housing, youth programs, health-related programs, or other Federal and State-supported projects.

Financing. Furnishing the necessary funds to operate or conduct a program or business. Funds can be raised internally, borrowed, or received from a grant.

Fines and Penalties. Revenue derived primarily from Municipal Court fines, forfeits, and penalties.

Fiscal Policy. A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. The 12-month budget period. The fiscal year for the City of Lincoln is September through August.

GLOSSARY

Fixed Assets. Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

Fixed Costs. Those costs that vary little relative to service levels provided.

Franchise Fee. An annual assessment paid by utilities for the privilege of doing business in Lincoln. The current rate is five percent of a utility's gross receipts.

Fund. Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes.

Fund Balance. The total dollars remaining after current expenditures for operations and debt service for capital improvements are subtracted from the sum of the beginning fund balance and current resources. The City Council policy goal is to maintain a total appropriated and unappropriated fund balance/reserve of twenty percent of the General Fund expenditure budget.

Fund Sources. Revenues appropriated to equal a fiscal year's expenditure appropriations.

GAAP. *Generally Accepted Accounting Principles.* Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB. *Governmental Accounting Standards Board.* The independent organization that establishes and improves standards or accounting and financial reporting for US state and local governments.

GFOA. *Government Finance Officers Association.* The professional association of state/provincial and local finance officers in the United States and Canada.

Gasoline Tax. A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this State for any purpose whatsoever. Taxation rates are set by a formula established in State law.

General Fund. The City's principal operating account, which is supported primarily by taxes and fees having no restriction on their use.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless. The City has set a number of goals as a part of its core strategic priorities: safety and security, livable neighborhoods, economic opportunity, efficient transportation, accountable government, healthy and productive people, environmental quality and identity Lincoln.

Governmental Funds. An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, and the Debt Service Fund.

Grants. Funding obtained from an outside source (Federal, State, local and foundation) in support of the City's strategic goals and objectives. Use of grant funding must be consistent with the goals of the entity providing the funding.

Infrastructure. The physical assets or foundation of the City, including buildings, parks, streets, and water and sewer systems.

Interest Earnings. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Intergovernmental Revenue. Revenue received from Federal, State and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

GLOSSARY

Internal Service Fund. An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.

Law. A binding custom or practice of a community: a rule of conduct or action prescribed or formally recognized as binding or enforced by a controlling authority.

Liability. Debts or obligations owed by one entity to another entity payable in money, goods or services.

Licenses. A legal document issued by a government granting privileges to the holder to engage in a regulated activity. All licenses issued by the City of Lincoln are for regulatory purposes and are based on the premise of protecting the public safety, health, and general welfare. Licenses are issued after certain requirements and standards are fulfilled.

Line-Item. The smallest expenditure detail in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "subgroups".
(See also *Object Level*.)

Local Sales Tax. A one and one-half percent (1.5%) tax levied by the City of Lincoln which was approved by the voters to finance General Fund departments and reduce the property tax rate. In addition a public safety quarter percent (.25%) sales tax was passed by voters to build new fire stations and a new communication system, it sunsets in October 2018. The city sales tax is in addition to the five and one-half percent (5.50%) tax levied by the State of Nebraska.

Longevity Pay. Employee compensation payments made in recognition of a minimum number of years employed full time or an amount set by union contract with the same entity. Longevity payments are set per union contract.

Major Fund. Funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of the corresponding total for all governmental and enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. The City of Lincoln has seven funds classified as Major Funds: General Fund, Street Construction Fund, West Haymarket Joint Public Agency Fund, Water Utility Fund, Sewer Utility, and Lincoln Electric Utility.

Mayor. Elected official who is the executive and administrative power of the City and who also serves as the ceremonial head of the government.

Mission. The mission statement is a brief summary of why a Program exists and what it is trying to achieve. It tells what the Department does, who they do it for and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

Motor Vehicle Tax. A tax collected by Lancaster County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks and motorcycles.

Municipal Budget. A financial plan for the allocation of government resources and services within the City (See also *City Budget*.)

Municipality. A primarily urban political unit having corporate status and usually powers of self-government.

Object Level. Numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are divided into "sub-groups." (See also *Line Item*.)

GLOSSARY

Objective. A measurable accomplishment toward the achievement of a goal. Milestones, the achievement of which, indicate progress toward the attainment of a specific goal.

Operating Budget. A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the City.

Operating Expenses. The cost of personnel, materials and equipment required for a department to function.

Operating Revenue. Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of burglary arrests made, etc.). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Payment in Lieu of Taxes (PILOT). A payment made to compensate a local government for some or all of the property tax revenue that is not collected because of the nature of the ownership or use of a particular piece of real property.

Performance Indicators. Specific, observable, and measurable characteristics or changes that show the progress a program or service is making toward achieving a specified goal.

Performance Management. Performance management is a way of collecting and using information to maximize service quality and resource utilization. It is a tool that allows employees, supervisors, managers, elected officials and citizens to know if we are doing the right things well.

Performance Measures. A means, usually quantitative, of assessing the efficiency and effectiveness of department work programs. These measures are listed within the various department pages in this document.

Principal. The base amount of a debt, which is the basis for interest computations.

Prior-Year Encumbrance. An obligation from a previous fiscal year in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Property Tax Lid. Law limiting amount of property tax levied for a specific government function. Also known as aggregate tax levy limitation. Nebraska law sets an aggregate limit of 50 cents for a municipality.

Proposed Budget. A schedule of revenues and expenditures submitted by various municipal departments or divisions to be reviewed and considered for the upcoming fiscal year.

Proprietary Funds. Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

Rental Income. Revenue derived from the rental of City facilities including parking garages, park facilities, and the like.

GLOSSARY

Reserve. A portion of fund equity legally restricted for a specific purpose or not available for appropriation and subsequent spending. It is normally set aside in funds for emergencies or unforeseen expenditures not otherwise budgeted.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. Reserved and unreserved assets (recorded in proprietary fund operations), held for future operating needs and equipment replacement.

Return on Investments. Ratio measure of a service unit through its basic operations which indicates its general effectiveness or efficiency.

Revenue. Taxes, user fees, and other sources of income received into the City treasury for public use.

Revised Budget. A schedule of revenues and expenditures during the current fiscal year that include items not included in the Adopted Budget.

S&P. *Standard & Poor's.* An American financial services company that is known to investors worldwide as a leader of financial-market intelligence. It strives to provide investors who want to make better informed investment decisions with market intelligence in the form of credit ratings, indices, investment research and risk evaluations and solutions.

Service. A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received. A service is ultimately aligned to one of the City's 8 outcomes.

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Special Assessment. A compulsory levy made upon a property to defray part or all of the costs of a specific improvement that primarily benefits that specific property.

Special Revenue Fund. An accounting entity to record revenue that is legally destined for a specific purpose and the expenditure of the dedicated revenue.

Stakeholders. Lincoln's citizens, businesses, and visitors.

Strategic Plan. Budget development tool which aligns resources to support the goals of the City.

Tax Increment Financing. Use of taxes collected within a specifically designated area for repayment of tax increment debt and major infrastructure expenditures.

Taxes. Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. Taxes do not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. (*See also Ad Valorem Taxes, Alcoholic Liquor Tax, Delinquent Tangible Property Tax, Gasoline Tax, Local Sales Tax, Motor Vehicle Tax, and Property Tax Lid.*)

Tort. A wrongful act or damage involving a breach of legal duty for which a civil action can be brought.

Trust Fund. Used when the City is custodian of money to be reserved and spent for a special purpose.

GLOSSARY

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees. Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental, and concessions.

Variable Costs. Costs that can change substantially due to conditions such as weather or demand and affect the amount of work that can be performed.