



Bill No. 20R-283

Introduce: August 3, 2020

SUBSTITUTE

RESOLUTION NO. A- 92286

WHEREAS, under the provisions of Section 25 and 25a of Article IX of the Charter of the City of Lincoln, the proposed budget for the City of Lincoln was submitted on June 15, 2020; and

WHEREAS, under the provisions of Section 26 of Article IX of the City Charter, a public hearing on the proposed budget was held on August 3, 2020 notice thereof having been published in one issue of the Lincoln Journal Star, a newspaper of general circulation in the City, more than five days before such hearing; and

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

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

1. That pursuant to the provisions of Article IX of the Charter of the City of Lincoln, the budget for the fiscal year beginning September 1, 2020, a copy of which is hereto attached and made a part of this resolution as fully as if set forth verbatim herein, is hereby adopted, and the several sums therein set forth to be raised by the levy of a tax upon all taxable property within the corporate limits of the City of Lincoln, Nebraska, the estimated balances on hand, the miscellaneous receipts and all other funds and receipts are hereby appropriated for the several purposes therein stated. That all money received in any of the aforesaid funds in excess of the estimated balances and receipts set forth in said budget shall be credited to the unappropriated surplus of such funds.

2. That the City Council, by adoption of the Capital Improvement Program (CIP) on Schedule 5 of this resolution, hereby authorizes the acquisition of all necessary right-of-way, easements, or other interest in land, by purchase if possible, by condemnation if necessary, for those projects included within the first year of said CIP.
3. Pursuant to Neb. Rev. Stat. §§ 13-518 through 13-522, the City is authorized to increase budgeted restricted funds by the basic allowable growth percentage of the base (2.5%) and allowable growth due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any personal property valuation over the prior year above 2.5% expressed in dollars and to utilize other lid exemptions authorized in Neb. Rev. Stat. §§ 13-518 through 13-522. Such increase is hereby authorized to the extent necessary to generate the revenues to fund the budget, and any unused restricted funds authority is hereby authorized to be carried forward to future budget years.
4. There is hereby appropriated all money now credited or which will be credited to any Internal Service Fund, Pension Trust Fund, Permanent Fund, Agency Fund and Enterprise Fund, now or heretofore created, notwithstanding any sum limitations set forth in the budget attached hereto.
5. There is hereby appropriated all money now credited or which will be credited to the following Special Revenue Funds notwithstanding any sum limitation set forth in the budget attached hereto: Lincoln Bike Share Fund, Parks and Recreation Maintenance and Repair Fund, Fast Forward Fund, Parks and Recreation Special Projects Fund, Commission On Aging Gift Trust

Fund, Charles Gere Library Fund, Lillian Polley Trust Fund, Building and Safety Fund, Cable Access Television Fund, Disaster Recovery Fund, Impact Fees Fund, Social Security Fund, Title V Clean Air Fund, Unemployment Compensation Fund, Advance Acquisition Fund as provided in Article IXB, Section 12 of the City Charter, 911 Communication Fund, Tax Sale Revolving Fund, Helen Boosalis Icons of the City Trust Fund and Development Services Center Fund.

6. There is hereby appropriated all money now credited to debt service funds including bond anticipation notes for the purposes for which said bonds and notes have been authorized to be issued and related fees and charges to properly account for the funds and comply with IRS regulations, notwithstanding any sum limitations set forth in the budget attached hereto.
7. There is hereby appropriated all money received or to be received from the County of Lancaster, the State of Nebraska, or the United States, as well as from any grants, earnings from endowment funds, donations, or contributions received for public purposes and the interest earned thereon, notwithstanding any sum limitations set forth in the budget attached hereto.
8. There is hereby appropriated all money now credited or which will be credited to the Vehicle Tax Construction Fund, Residential Rehabilitation Fund and Vehicle Tax Residual Fund created by Section 3.20.220 of the L.M.C. notwithstanding any sum limitation set forth in the budget attached hereto.
9. Per Ordinance #20141, LMC21.09.165, when liens are released on Neglected Building Registry properties, the reimbursement portion of the proceeds deposited in 18800.3093.02 is hereby appropriated to the

Problem Resolution Team (18002.5878). Any funds remaining for Problem Resolution Team (18002.5878) on August 31st will be reappropriated to the following fiscal year's budget and any subsequent fiscal year.

10. All receipts for on-street parking meter collections are pledged toward the payment of bonds assigned for payment from the Parking Revenue Fund. Parking meter receipts in excess of those required to meet provisions of the bond covenants shall be credited to the General Fund up to the amounts budgeted.
11. The Finance Director is hereby directed to utilize parking meter revenue appropriated for General Fund/Contingency only, if necessary, after Contingency appropriations from General Fund (\$365,000) have been expended. Any unused Parking Fund transfers to General Fund for Contingency purposes will lapse at the end of the fiscal year.
12. There is hereby appropriated all money now credited or which will be credited to the Parking Lots and JPA Garages Fund to be used for debt service, designing, acquiring, constructing, maintaining, repairing, regulating, supervising and policing of City owned parking lots and facilities in accordance with L.M.C. Chapter 10.34 and Chapter 10.36, notwithstanding any sum limitations set forth in the budget attached hereto.
13. There is hereby appropriated to the Transportation Operations and Maintenance Fund all monies received as the City's share of the Highway Allocation Fund and the Grade Crossing Protection Fund, together with any other Federal, State, and County funds, received for street construction and maintenance purposes, any reimbursements and matching funds, including Federal Road Funds, reimbursement from Lincoln Transportation and Utilities capital projects for staff time and materials used in connection with

the said projects all of which monies are hereby appropriated and reappropriated for all purposes as authorized by State laws pertaining to such funds, notwithstanding any sum limitations set forth in the budget attached hereto.

14. In compliance with the Nebraska Board of Public Roads Classifications and Standards, we hereby authorize the City of Lincoln Mayor to certify and sign the accompanying Municipal Annual Certification of Program Compliance form as required by state law. See Appendix A.
15. There is hereby appropriated in the Special Assessment Revolving Fund all monies in said fund for expenditures as authorized by Article VIII of the City Charter, Section 10a and all money received to the credit of the Special Assessment Revolving Fund including bond proceeds, grants, donations, *special assessment collections, and City participation deemed necessary by the City Council*, notwithstanding any sum limitations set forth in the budget attached hereto.
16. There is hereby appropriated all money now credited or which will be credited to the Arbitrage Rebate Fund, notwithstanding any sum limitation set forth in the budget attached hereto.
17. There is hereby appropriated KENO proceeds for mandated payments, and 1% for administrative fees.
18. There is hereby appropriated KENO proceeds received in prior fiscal years in excess of revenue projections for those years.
19. There is hereby appropriated all monies now credited or which will be credited to the Community Improvement Financing Fund and all Tax Allocation Bond Debt Service funds, notwithstanding any sum limitations set forth in the budget attached hereto.

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

	2020-21	2020-21	2020-21
	Appropriated	Total Tax As	Per \$100
	<u>Amount-90%</u>	<u>Levied-100%</u>	<u>Market Value</u>
General	\$49,046,261	\$54,495,846	0.22707
Library	8,069,956	8,966,618	0.03736
Police & Fire Pension	8,311,055	9,234,506	0.03848
Bond Interest &			
Redemption	<u>3,648,756</u>	<u>4,054,173</u>	<u>0.01689</u>
Total Levy	\$69,076,028	\$76,751,143	0.31980

21. The Finance Director is hereby authorized to adjust property tax revenue amounts, final levies by fund and appropriated balances for funds that receive property tax revenue based on final certified property valuations received from the County Assessor within the authorized expenditure limitations on the attached schedules and the tax rate of 0.31980 per \$100 of assessed valuation.
22. The Finance Director is further authorized to adjust the attached schedules to reflect an Operations and Maintenance Transfer in General Fund/General Expense (18002.9235) equal to the additional property tax revenue of \$441,990 and to transfer these appropriations and cash as necessary due to unbudgeted obligations that may arise in FY 2020-21.

23. There is hereby authorized the transfer to the appropriate reserve accounts of all encumbrances, including accrued payroll, for the fiscal year ending August 31, 2020, together with any monies previously so reserved.
24. All previous capital appropriations are hereby continued and reappropriated pursuant to Section 27 of Article IX of the Charter of the City of Lincoln, except the unexpended balance remaining in any fully completed project shall be credited to the unappropriated surplus in the fund from which such project was funded.
25. There is hereby designated and appropriated General Fund cash balances to pay operation and maintenance expenses for solid waste management in an amount sufficient to produce net revenues equal to 110% of the annual debt service due and payable in such fiscal year on the Solid Waste Management Revenue Bonds outstanding debt, if and to the extent the net revenues in such fiscal year are less than 125% of the annual debt service due and payable in such fiscal year and to the extent that such General Fund cash balances are available.
26. Per resolution A-82134 passed by the City Council on June 9, 2003 establishing an unreserved fund balance policy for the City, the General Fund unreserved fund balance as of the last audited financial statements as of August 31, 2019 was \$44,580,834. This August 31, 2019 unreserved balance is 25.4% of the General Fund budget for 2019-20 of \$175,732,107 included in this resolution.
27. The Finance Director is hereby directed to limit the revenue appropriated in the General Fund to cover administrative costs from the TIF Administrative Fee to \$100,000 for 2020-21. Revenue in excess of \$100,000 is hereby appropriated to General Fund/Urban Development/Affordable Housing-TIF Admin. Fees/Grants (413821.5638 and 13001.9234) for problem properties

and affordable housing and any funds remaining August 31, 2021 will be reappropriated to the following fiscal year's budget and any subsequent fiscal year.

28. There is hereby appropriated as of September 1, 2020, to General Fund/Urban Development/Affordable Housing-TIF Admin. Fees/Grants (413821.5638 and 13001.9234) up to \$328,350 from revenue generated by the TIF Administrative Fee (13001.3226) in excess of \$200,000 in 2018-20 for problem properties and affordable housing.
29. The City Council hereby makes the finding per Neb. Rev. Stat. Section 13-2610, that ten percent (10%) of Turnback Tax funds appropriated by the State of Nebraska toward repayment of bonds used to finance construction of the Pinnacle Bank Arena are not necessary to meet debt service requirements associated with such bonds and shall be used either for low-income housing projects as defined by 26 U.S.C. Section 42 or, if no such project exists in the City, to invest in areas with a high concentration of poverty to assist with low-income housing needs.
30. The Finance Director is hereby authorized to transfer to the Lincoln Parks & Recreation Foundation, pursuant to an agreement with said Foundation, the proceeds from the Mary Brown Trust Fund #1 in the amount of \$880,538.11 (296008.09575), plus accrued interest to an endowment for the Sunken Gardens.
31. Whereas, the idle funds cash pool investments are not identified with any one fund, the Finance Director is hereby directed to deposit 2020-21 receipts of interest earned on pooled cash investments, not already subject to other restrictions, to the General Fund.
32. Whereas, the Responsible Beverage Server Fund (#250) is being discontinued and future revenues and expenditures for the Responsible

Beverage Server program will be accounted for in the Health Fund (#135), the remaining balance of the Responsible Beverage Server Fund at August 31, 2020 is hereby transferred to the Health Fund (#135) and the Finance Director is hereby authorized to increase appropriations to equal the amount of the cash transfers.

33. There is hereby designated any amounts received from any Telecommunication Occupation Tax audit adjustments or other audits made in 2020-21. Such amounts shall be deposited in the Cash Reserve Trust Fund unless otherwise designated by a settlement agreement. There is hereby appropriated all money now credited or which will be credited to the Cash Reserve Fund.
34. Donations and TIF funds received for the Entryway Project are hereby appropriated for debt service payments on Entryway Corridor Debt (18040).
35. That the following unexpended appropriations on August 31, 2020 are reappropriated effective September 1, 2020 up to the following amounts:

Amount	BU	Object Description
\$ 582,528	04001	6069 Police/Management/DP Equipment
20,000	04001	5728 Police/Management/Schools & Conf.
38,000	04009	5873 Police/AS/Radio Maint. And Repair
65,626	04009	5952 Police/AS/Advertising/Media Serv
59,900	04023	6076 Police/Oper./Misc. Equip.
19,979	06014	6069 Police/911 Communications/DP Equip.
202,000	06014	6076 Police/911 Communications/Misc. Equip.
15,674	06065	6069 Police/911 Comm./Radio Shop/DP Equip.
60,000	06065	6076 Police/911 Comm./Radio Shop/Misc. Equip.
111,325	06065	6085 Police/911 Comm./Radio Shop/Radio Equip.
235,700	06140	5624 Cash Reserve Fund/Auditing Services
200,000	06140	5989 Cash Reserve Fund/Misc. Other Services & Charges
2,760	10001	5259 Human Resources/Other Operating Supplies
431,550	10001	5642 Human Resources/Legal Services
5,981	10001	5763 Human Resources/Printing
1,395	10001	5999 Human Resources/Plaques & Awards/Emp. Recognition
101,040	10005	5633 Human Resources/Risk Mgmt/Software
166	11001	5221 Planning/Office Supplies
1,429	11001	5255 Planning/Groceries & Meats
100	11001	5261 Planning/Postage
250	11001	5762 Planning/Photocopy
1,410	11001	5763 Planning/Printing
4,684	11001	5930 Planning/Facilities Rental
2,390	11001	5952 Planning/Advertising
200,000	14004	6075 Library/Keno/Library Media
75,000	14004	6069 Library/Keno/DP Equipment
50,000	14010	5870 Library/Bldg & Grounds/Other Bldg. Maint.
1,150,000	17004	5638 Community Health Endowment/Grants
576,220	18001	5989 Contingency
328,065	18002	5621 General Expense/Misc. Contractual
113,438	18002	5624 General Expense/Auditing
49,807	18002	5628 General Expense/Consultant
262,887	18002	5631 General Expense/DP Service
155,127	18002	5632 General Expense/Sys. Dev.
498,585	18002	5633 General Expense/Software
137,699	18002	5636 General Expense/Demolition of Buildings
150,000	18002	5642 General Expense/Legal Services
60,231	18002	5646 General Expense/State/Federal Lobbying
106,719	18002	5657 General Expense/Human Service Contracts
656,696	18002	5658 General Expense/Citywide Payroll System
302,956	18002	5659 General Expense/Oracle Financial System
29,270	18002	5865 General Expense/Minor Bldg. & Grounds Imp.
167,577	18002	5878 General Expense/Problem Resolution Team
107,514	18002	5880 General Expense/Graffiti Abatement
154,058	18002	5970 General Expense/Court & Litigation
72,305	18002	5998 General Expense/Witness Fees
403,627	18002	6024 General Expense/City Share Impact Fees (Low Income)
679,585	18002	6027 General Expense/City Share Impact Fees (Econ. Dev.)
50,442	18002	6033 General Expense/Pershing Post Closure
51,982	18002	6069 General Expense/DP Equipment
155,000	18013	5784 Street Light/Misc. Insurance
301,276	18013	5822 Street Light/Electricity
77,955	19001	9227 Interfund Transfers/City Share - WIOA
23,000	70315	6998 LTU/Water/Dist. - Service/Equip.
60,000	70320	6950 LTU/Water/Dist. - Constr./Contractual Services
30,000	70320	6998 LTU/Water/Dist. - Constr./Equip.
198,000	78570	5328 LTU/Broadband/Misc. Hardware
30,000	79145	5621 LTU/Traffic/Misc. Contractual
35,000	79155	5621 LTU/Streetscape Maint./Net remaining balance of all line items to Misc. Contractual
34,000	79615	5250 LTU/LTU Rev/Admin. Serv./Educ. & Training
82,000	79615	5621 LTU/LTU Rev/Admin. Serv./Misc. Contractual
15,000	79615	5973 LTU/LTU Rev/Admin. Serv./Memberships & Subscriptions

36. That unencumbered appropriations and cash (where necessary) from the budget for the fiscal year beginning September 1, 2019 be transferred effective August 31, 2020 up to the following amounts:

From:			
Amount	BU	Object	Description
\$100,000	18001	9220	Contingency/Cash Transfer Out
2,027	09022	5821	Parks & Rec/Eden Pool/Electricity
41	09022	5830	Parks & Rec/Eden Pool/Water
16,000	09026	5821	Parks & Rec/Star City Shores/Electricity
1,000	09026	5825	Parks & Rec/Star City Shores/Natural Gas
5,000	09026	5830	Parks & Rec/Star City Shores/Water
7,000	09027	5821	Parks & Rec/Univ. Place Pool/Electricity
1,000	09027	5825	Parks & Rec/Univ. Place Pool/Natural Gas
5,000	09448	5821	Parks & Rec/Highlands Pool/Electricity
1,656	09448	5830	Parks & Rec/Highlands Pool/Water
37,000	18002	5621	General Expense/Misc. Contractual Services
160,000	18002	5856	General Exp./City Share Linc. Center Maint.
To:			
Amount	BU	Object	Description
\$100,000	11006	9140	LTU/Lincoln Bike Share/Cash Transfer In
28,855	409472	6236	Parks/Energy Savings Perf. Contract/Note Princ.
9,869	409472	6237	Parks/Energy Savings Perf. Contract/Note Interest
	09002	9237	(also Parks/CIP Transfers \$38,724)
37,000	404101	6132	Tow Lot
160,000	413536	6137	UD/Downtown Public Improvements
	13001	9234	(also UD/CIP Transfers \$160,000)

37. That unencumbered appropriations and cash (where necessary) from the budget for the fiscal year beginning September 1, 2019 be transferred up to the following amounts effective August 31, 2020 and reappropriated as of September 1, 2020:

From:			
Amount	BU	Object	Description
151,000.00	18002	5621	General Expense/Misc. Contractual Services
10,000.00	12101	5021	Health/Director's Office/Salaries
200,000.00	12101	5021	Health/Director's Office/Salaries

To:		<u>BU</u>	<u>Object Description</u>
<u>Amount</u>			
151,000.00		18002	5621 General Expense/Misc. Contractual
10,000.00		12151	6076 Health/Dental/Misc. Equip.
200,000.00		12172	6069 Health/Computer Resources/DP Equipment

38. There is hereby appropriated to each departmental operating budget, in the Aging Fund, Animal Control Fund, General Fund, Health Fund, Library Fund, StarTran Fund and 911 Communications Fund, 100% of the unencumbered operating appropriations in line item 6001 Reappropriation of Prior Year Budget as shown in the final Appropriation Status Report as of August 31, 2020.

39. There is hereby attached and made a part hereof a listing of all funds of the City of Lincoln which are hereby confirmed and approved. See Appendix B.

Introduced by:



AYES: Bowers, Meginnis, Raybould, Shobe,
Ward, Washington; NAYS: Christensen.

See further Council
Proceedings on next page.

Approved as to Form and Legality:



City Attorney

Approved:



Finance Director

On this 28 day of August, 2020:



Mayor

ADOPTED
AUG 24 2020
BY CITY COUNCIL

20R-283

8/24/20 Council Proceedings:

WARD Moved Motion to Amend No. 1 to amend Bill No. 20R-283 to adopt a substitute resolution as attached.

Seconded by Raybould & carried by the following vote: AYES: Bowers, Meginnis, Raybould, Shobe, Ward, Washington: NAYS: Christensen.

20R-283

MOTION TO AMEND NO. 1

I hereby move to amend Bill No. 20R-283 to adopt a substitute resolution as attached.

Introduced by:


Jimmy J. Ward

Approved as to Form and Legality:


City Attorney

Requested by:

Law Department

Reason for Request:

The substitute Resolution contains correct amounts in both the Resolution and attached schedules.

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to return both pages of the original document by the filing deadline (October 31) may result in the suspension of Highway Allocation funds until the documents are filed.

**MUNICIPAL
ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
TO
NEBRASKA BOARD OF PUBLIC ROADS CLASSIFICATIONS
AND STANDARDS
2020**

In compliance with the provisions of the State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requiring annual certification of program compliance to the Board of Public Roads Classifications and Standards, the City Village of Lincoln, Nebraska
(Check one box) (Print name of municipality)

hereby certifies that it:

- ✓ has developed, adopted, and included in its public records the plans, programs, or standards required by sections 39-2115 and 39-2119;
- ✓ meets the plans, programs, or standards of design, construction, and maintenance for its highways, roads, or streets;
- ✓ expends all tax revenue for highway, road, or street purposes in accordance with approved plans, programs, or standards, including county and municipal tax revenue as well as highway-user revenue allocations;
- ✓ uses a system of revenue and costs accounting which clearly includes a comparison of receipts and expenditures for approved budgets, plans, programs, and standards;
- ✓ uses a system of budgeting which reflects uses and sources of funds in terms of plans, programs, or standards and accomplishments;
- ✓ uses an accounting system including an inventory of machinery, equipment, and supplies;
- ✓ uses an accounting system that tracks equipment operation costs;
- ✓ has included in its public records the information required under subsection (2) of section 39-2520; and
- ✓ **has attached to this certification, a copy of the resolution of the governing body authorizing the signing of this certification by the Mayor or Village Board Chairperson.**



Sturion Gaylor Baird
Signature of Mayor Village Board Chairperson (Required)

05.28.2020
(Date)

Signature of City Street Superintendent (Optional)

(Date)

**Return the completed original certification and resolution by
October 31, 2020 to:**

Nebraska Board of Public Roads Classifications and Standards
PO Box 94759
Lincoln NE 68509

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to return both pages of the original document by the filing deadline (October 31) may result in the suspension of Highway Allocation funds until the documents are filed.

RESOLUTION

SIGNING OF THE MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE FORM 2020

Resolution No. 92286

Whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and Standards; and

Whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include a copy of a resolution of the governing body of the municipality authorizing the signing of the certification form.

Be it resolved that the Mayor [X] Village Board Chairperson [] of Lincoln, Nebraska is hereby authorized to sign the attached Municipal Annual Certification of Program Compliance form.

Adopted this 24 day of August, 2020 at Lincoln, Nebraska.

City Council/Village Board Members: Richard Meginnis - Yays, James Michael Bowers - Yays, Roy Christensen - Nay, Jane Raybould - Yays, Bennie Shobe - Yays, Tammy Ward - Yays, Sandra Washington - Yays

City Council/Village Board Member Bowers Moved the adoption of said resolution Member Ward Seconded the Motion Roll Call: 6 Yes 4 No Abstained Absent Resolution adopted, signed and billed as adopted.

Attest: [Signature] (Signature of Clerk)



City of Lincoln
List of Funds

Page - 1
Date - 08/17/20

APPENDIX B

Fund	Name
00010	General
00020	Community Impr Financing
00030	Donations
00040	Cash Reserve
00070	Street Improvement
00100	Advance Acquisition
00105	Athletic Field & Fac Improv
00110	Tennis Capital Improvements
00112	Parks & Rec Maint & Repair
00115	Cable Access Television
00120	Lincoln City Libraries
00125	Lincoln Area Agency On Aging
00130	Tax Sales Revolving
00135	Lincoln/Lancaster Co Health
00140	Animal Control
00145	Title V Clean Air
00150	Snow Removal
00155	911 Communication
00160	Social Security
00162	P & F Pension Contributions
00165	Transportation Oper & Maint
00170	Unemployment Compensation
00175	Keno
00180	Community Devel Block Grant
00185	Grants In Aid
00190	JTPA
00191	Workforce Investment Act (WIA)
00195	Disaster Recovery (FEMA)
00200	Special Assessmt (Revenue only)
00205	Aviation Promotion
00210	Northeast Radial Revolving
00212	Vehicle Tax Residual Revenue
00215	Property Tax Refunds
00220	Building & Safety
00225	Impact Fees
00230	Fast Forward
00235	DSC
00240	Helen Boosalis Icons
00245	R P Crawford Park Perm Endow
00250	Responsible Beverage Server
00255	Lincoln Bike Share
00300	MIRF Bond Debt
00305	Antelope Valley/Cig Tax
00307	Highway User Allocation Bonds
00308	Turn Back Tax Bonds
00310	Bond Interest & Redemption
00311	2005-2006 Debt Service
00320	Special Assment (Debt Service)
00330	1990 Tax Alloc - NE Radial
00331	1989 Tax Alloc - Golds Galeria
00332	1992 Tax Alloc - Eagle/Runza

City of Lincoln
List of Funds

Page - 2
Date - 08/17/20

Fund	Name
00333	1992 Tax Alloc - Haymarket
00334	1992 Tax Alloc - 12th Street
00335	1993 Tax Alloc - Cornhusker Sq
00336	1994 Tax Alloc - Commerce Ct
00337	1995 Tax Alloc - N Haymkt/QOPR
00338	1992 Tax Alloc - Apoth/Ridnour
00339	1998 Tax Alloc - Star Bldg
00340	2001 Tax Alloc - QOPR Bd Ref
00341	2002 Tax Alloc - Megaplex/OF
00342	2003 Tax Alloc - Lincoln Mall
00343	Tax Alloc-Small TIF Projects
00344	DT Master Plan Catalyst Proj
00345	NW Corridors
00346	Developer Purchased TIF
00347	SouthPointe EEA
00400	Storm Sewer Construction
00404	Lincoln On The Move (LOTM)
00405	Street Constr (CIP)
00406	Joint Antelope Valley Auth
00407	2004 Hwy User Alloc Bds
00408	2006 Hwy User Alloc Bds
00410	Vehicle Tax Residual
00412	Vehicle Tax Residential Rehab
00415	Vehicle Tax Construction
00420	1991 G O Var Purpose Bonds
00425	Downtown Redevelopment Project
00429	2019 Storm Sewer Constr
00430	1989 G O Var Purpose Bonds
00431	2016 Storm Sewer Constr
00432	2013 Storm Sewer Constr
00433	2011 Storm Sewer Constr
00434	2007 Storm Sewer Constr
00435	Antelope Crk Storm Sewer Bonds
00436	1997 Storm Sewer Constr
00437	2002 Storm Sewer Constr
00438	2003 Storm Sewer Constr
00439	2005 Storm Sewer Constr
00440	1995 G O Var Purpose Bonds
00441	12th St TIF Constr
00442	NE Radial TIF Constr
00443	Small TIF Constr Projects
00444	Haymarket Area TIF Constr
00445	QOPR/No Haymarket TIF Constr
00446	Star Bldg TIF Constr
00447	Journal Star TIF Constr
00448	2001 QOPR Bond Construction
00449	Lincoln Mall Revitalization
00450	Municipal Infrastructure Redev
00455	2000 MIRF Bonds
00460	Arbitrage Rebate
00464	West HayMarket

City of Lincoln
List of Funds

Page
Date

- 3
- 08/17/20

Fund	Name
00465	Capital Projects
00470	Special Assmts (CIP)
00475	1999 G O Var Purpose Bonds
00480	2002 Antelope Valley Bonds
00485	Megaplex/Old Federal Bldg
00486	NW Corridors Redev Area
00487	Developer Purchased TIF
00500	Parking Lots and JPA Garages
00505	Parking Lot Revolving Constr
00510	Golf Revenue
00515	Golf Capital Improvements
00516	2001 Golf Bond Issue
00520	Parking Facilities
00524	Parking Fac Bond Series 2019
00525	Parking Facilities Constr
00526	Parking Fac Bond Series 1999
00527	Parking Fac Bond Series 2001
00528	Park Fac Bd Series 2010B/2011
00529	Parking Fac Bond Series 2012
00530	Auditorium Operating
00535	Auditorium Promotion
00536	Pinnacle Bank Arena Operating
00540	Solid Waste Management Revenue
00545	Solid Waste Management CIP
00546	2006 Solid Waste Mgmt Bonds
00547	2013 Solid Waste Mgmt Bonds
00548	2015 Solid Waste Mgmt Bonds
00550	EMS Enterprise
00555	Wastewater
00560	Water
00570	Broadband Enterprise
00575	Watershed/Stormwater
00579	LES
00585	Community Health Endowment
00586	LGH Escrow-Wrk Comp Reserve
00588	Aaron Buckstaff
00590	StarTran Operating
00595	StarTran Acquisition
00600	Information Services
00610	Transportation & Utilities Rev
00620	Self-Insured Health
00621	Self-Insured Dental
00622	COBRA & Retirees Ins Premiums
00625	Health Care
00630	Worker's Compensation Loss
00631	Damaged Property
00632	Property Self-Insured Loss
00633	Liability Self-Insured Loss
00634	Insurance Premiums
00635	StarTran Self-Insured Loss
00636	Excess Self-Insured Loss

City of Lincoln
List of Funds

Page
Date

- 4
- 08/17/20

Fund	Name
00637	Police Self-Insured Loss
00638	Auto Self-Insured Loss
00640	Long Term Disability
00650	Fleet Services
00655	Radio Maintenance
00660	Police Garage
00665	Municipal Services Center
00670	Warehouse Revolving
00680	CIC Revolving
00685	Copy Services
00705	Police & Fire Pension
00710	Parks & Rec Special Projects
00715	Linc/Lanc Seniors Foundation
00720	Joseph J Hompes Trust
00725	Charles Gere Library
00730	Lillian Polley Trust
00735	Airport Authority
00740	Sales Tax Due State
00745	Lincoln Public Schools
00750	HILLP Escrow Accounts
00755	Contractor Deposits
00760	FEBA Reimbursement Account
00765	Payroll Withholding Liability
00770	Unemployment Comp Payments
00775	Earnings On Pooled Investments
00780	Telephone Bill Suspense
00785	Undistributed Property Tax
00790	Unredeemed Bonds & Coupons
00795	Keno Escrow
00800	Gateway Ctr Joint Venture Escr
00805	Deferred Compensation Plan
00810	SID #2 Pine Lake
00815	Bldg Commission 2004 Bd Res
00820	Annexation Deposits
00825	Pioneer Consortium
00900	Governmental Full Accrual
00910	General Long Term Liabilities
00950	West Haymarket Revenue
00951	West Haymarket Capital Proj
00952	JPA Bonds Series 2010 A
00953	JPA Bonds Series 2010 B
00954	JPA Bonds Series 2011/2019
00955	2013 Turn Back Tax
00956	2013 Parking Decks 2 & 3
00999	Treasurer's Group Of Accounts

**CITY OF LINCOLN, NEBRASKA ADOPTED BUDGET
OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES
FISCAL YEAR BEGINNING SEPTEMBER 1, 2020**

FY 2019-20

FUND	ACTUAL SPENT 2016-17	ACTUAL SPENT 2017-18	ACTUAL SPENT 2018-19	BUDGET 2019-2020
GENERAL	\$148,315,098	\$152,404,541	\$167,286,565	\$175,732,107
LIBRARY	\$9,192,877	\$9,196,377	\$9,254,313	\$10,032,343
SOCIAL SECURITY	\$2,741,405	\$2,912,001	\$2,780,554	\$3,060,134
POLICE & FIRE PENSION	\$13,352,711	\$14,158,552	\$12,600,924	\$18,843,435
UNEMPLOYMENT COMP.	\$6,136	\$2,355	\$0	\$50,000
TOTAL LIMITED TAX FUNDS	\$173,608,227	\$178,673,826	\$191,922,356	\$207,718,019
BOND INTEREST & REDEMPTION	\$6,013,147	\$6,229,034	\$5,590,001	\$6,286,819
GRAND TOTAL TAX FUNDS	\$179,621,374	\$184,902,860	\$197,512,357	\$214,004,838

FY 2020-21

FUND	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
GENERAL	\$49,046,261	\$127,637,727	\$176,683,988	0.22707
LIBRARY	\$8,069,956	\$1,733,854	\$9,803,810	0.03736
SOCIAL SECURITY	\$0	\$220,000	\$220,000	0.00000
POLICE & FIRE PENSION	\$8,311,055	\$11,720,226	\$20,031,281	0.03848
UNEMPLOYMENT COMP.	\$0	\$50,000	\$50,000	0.00000
TOTAL LIMITED TAX FUNDS	\$65,427,272	\$141,361,807	\$206,789,079	0.30291
BOND INTEREST & REDEMPTION	\$3,648,756	\$515,600	\$4,164,356	0.01689
GRAND TOTAL TAX FUNDS	\$69,076,028	\$141,877,407	\$210,953,435	0.31980

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31958	0.33366	0.31648	0.31648	0.31980	0.31980
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	4.4%	-5.1%	0.0%	1.0%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$23,267,163,467	\$23,999,731,796

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

**CITY OF LINCOLN, NEBRASKA
ADOPTED BUDGET SUMMARY ALL TAX FUNDS
FISCAL YEAR BEGINNING SEPTEMBER 1, 2020**

SCHEDULE 1

<u>REVENUES</u>	<u>FY 2020-2021</u>	<u>PERCENT OF TOTAL</u>
PROPERTY TAXES	\$69,076,028	32.7%
PROPERTY TAXES PRIOR YEAR	4,720,000	2.2%
SALES TAXES	77,659,590	36.8%
OCCUPATION TAX	7,499,920	3.6%
MOTOR VEHICLE TAX	6,230,785	3.0%
FEES AND PERMITS	5,949,567	2.8%
IN-LIEU-LES	2,425,110	1.1%
REIMBURSEMENT FOR SERVICES	3,767,197	1.8%
RECREATION RECEIPTS	2,617,742	1.2%
TRANSFER FROM OTHER FUNDS	485,525	0.2%
RETURN ON EQUITY FROM LES	8,850,000	4.2%
PARKING METER REVENUE	1,905,026	0.9%
COUNTY LIBRARY TAX	888,354	0.4%
INTEREST INCOME	2,354,027	1.1%
INTEREST ON PROPERTY TAXES	94,500	0.0%
INTER-GOVERNMENTAL REVENUE	3,741,467	1.8%
RENT	586,647	0.3%
ADMINISTRATIVE FEES	398,555	0.2%
SUNDRY TAXES	37,110	0.0%
SALE OF ASSETS	6,569,615	3.1%
EMPLOYEE CONTRIBUTIONS	3,723,945	1.8%
EMS TRANSPORT CONTRIBUTIONS	893,166	0.4%
MISCELLANEOUS	479,559	0.2%
TOTAL BUDGETED REVENUES	\$210,953,435	100.0%

	<u>FY 2020-2021</u>	
<u>EXPENDITURES</u>		<u>PERCENT OF TOTAL</u>
PERSONNEL COSTS	\$139,189,520	66.0%
SUPPLIES	2,769,478	1.4%
OTHER SERVICES, CHARGES AND TRANSFERS	55,230,431	26.2%
CAPITAL OUTLAY	1,752,437	0.8%
CONTINGENCY	765,000	0.4%
DEBT SERVICE	<u>8,357,669</u>	<u>4.0%</u>
TOTAL OPERATING BUDGET	\$208,064,535	98.6%
CAPITAL IMPROVEMENTS	<u>2,888,900</u>	<u>1.4%</u>
TOTAL BUDGETED EXPENDITURES	<u><u>\$210,953,435</u></u>	<u><u>100.0%</u></u>

CITY OF LINCOLN, NEBRASKA
OPERATING AND CAPITAL EXPENDITURE SUMMARY
ADOPTED BUDGET
FISCAL YEAR BEGINNING SEPTEMBER 1, 2020

SCHEDULE 2

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
GENERAL FUND:						
CITY COUNCIL	\$239,226	\$244,921	\$314,838	\$309,082		\$309,082
CITY UNASSIGNED						
CONTINGENCY		22,825	765,000	765,000		765,000
GENERAL EXPENSE	25,798,958	26,970,116	29,337,141	33,678,438		33,678,438
SPECIAL EVENTS	97,778	95,332	127,500	169,500		169,500
COPS INFRASTRUCTURE	830,957	797,282	794,258	794,657		794,657
STREET LIGHTING	5,121,039	6,029,857	6,138,025	5,756,403		5,756,403
TOTAL-CITY UNASSIGNED	31,848,732	33,915,412	37,161,924	41,163,998		41,163,998
FINANCE	2,694,334	3,023,559	3,472,345	3,557,235		3,557,235
FIRE & RESCUE	29,688,720	33,336,789	35,510,088	33,977,249		33,977,249
HUMAN RESOURCES	982,037	1,092,127	1,430,878	1,456,306		1,456,306
INTERFUND TRANSFERS:						
BUILDING & SAFETY	1,138,810	1,300,710	1,291,193	1,321,351		1,321,351
CITY MATCH-TRANSPORTATION PLANNING	67,858	60,196	62,518	54,876		54,876
ANIMAL CONTROL	844,797	843,306	910,448	884,063		884,063
CITY SHARE-WIOA	58,740	5,249		25,000		25,000
911 COMMUNICATIONS	4,146,270	4,547,713	4,783,327	5,221,151		5,221,151
AGING PARTNERS	2,408,768	2,367,061	2,463,211	2,212,718		2,212,718
HEALTH DEPT.	4,437,181	4,364,075	4,711,291	4,805,098		4,805,098
SNOW REMOVAL	708,068					
STARTRAN	7,437,122	7,301,189	7,807,531	7,506,580		7,506,580
STREETS IMPROVEMENTS		1,331,022	1,484,573			
TRANSPORTATION & UTILITIES REVOLVING		305,454	227,223	224,953		224,953
TRANSPORTATION O & M		500,000	511,480	551,250		551,250
TOTAL-INTERFUND TRANSFERS	21,247,614	22,925,975	24,252,795	22,807,040		22,807,040
LAW	3,206,047	3,272,645	3,435,647	3,474,529		3,474,529
MAYOR						

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
MAYOR'S OFFICE	908,247	1,022,190	945,339	895,970		895,970
CITIZEN INFORMATION CENTER	368,041	424,297	487,977	506,037		506,037
WIOA ADMINISTRATION	83,602	119,475	126,597	82,464		82,464
TOTAL-MAYOR	1,359,890	1,565,962	1,559,913	1,484,471		1,484,471
PARKS AND RECREATION	15,772,848	18,304,109	17,702,963	16,928,885	1,030,200	17,959,085
PLANNING	2,212,542	1,988,088	1,974,024	1,986,758		1,986,758
POLICE	37,722,898	40,750,095	42,562,961	43,397,710		43,397,710
TRANSPORTATION AND UTILITIES	4,553,912	5,805,448	5,061,639	2,358,436	1,507,000	3,865,436
URBAN DEVELOPMENT	870,405	1,021,535	1,292,092	893,389	351,700	1,245,089
LIBRARY CIP	5,336	39,900				
TOTAL-GENERAL FUND	\$152,404,541	\$167,286,565	\$175,732,107	\$173,795,088	\$2,888,900	\$176,683,988
OTHER TAX FUNDS:						
LIBRARY	\$9,196,377	\$9,254,313	\$10,032,343	\$9,803,810	\$0	\$9,803,810
POLICE AND FIRE PENSION	14,158,552	12,600,924	18,843,435	20,031,281		20,031,281
SOCIAL SECURITY	2,912,001	2,780,554	3,060,134	220,000		220,000
UNEMPLOYMENT COMPENSATION	2,355		50,000	50,000		50,000
TOTAL-LIMITED TAX FUNDS	\$178,673,826	\$191,922,356	\$207,718,019	\$203,900,179	\$2,888,900	\$206,789,079
BOND INTEREST AND REDEMPTION	\$6,229,034	\$5,590,001	\$6,286,819	\$4,164,356		\$4,164,356
TOTAL-NON-LIMITED TAX FUNDS	\$6,229,034	\$5,590,001	\$6,286,819	\$4,164,356	\$0	\$4,164,356
TOTAL-ALL TAX FUNDS	\$184,902,860	\$197,512,357	\$214,004,838	\$208,064,535	\$2,888,900	\$210,953,435

The following funds are funded by fee sources, special revenues, are self supporting, or will be funded by bond issues. Included are the estimates of expenditures for the operation, maintenance, and development of the listed departments and activities and includes salaries, wages, supplies, materials, improvements, structures, and miscellaneous items for the proper functioning and operation of the departments, and activities based on the detailed estimates filed, which estimates are to be used to control expenditures.

SPECIAL REVENUE FUNDS:

911 COMMUNICATIONS	\$6,469,528	\$5,726,658	\$6,137,470	\$6,314,629		\$6,314,629
--------------------	-------------	-------------	-------------	-------------	--	-------------

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
ADVANCE ACQUISITION	17,622	199,239		20,000	850,000	870,000
AGING PARTNERS	3,646,071	3,447,877	4,011,395	3,775,136		3,775,136
ANIMAL CONTROL	2,464,178	2,473,118	2,685,035	2,653,274		2,653,274
ATHLETIC FIELD & FACILITIES IMPROV.		67				
LINCOLN BIKE SHARE	961,806	388,817	337,668	406,000		406,000
BUILDING & SAFETY	6,565,584	6,891,253	7,702,354	8,835,001		8,835,001
CABLE ACCESS TELEVISION	49,450	952,166	482,709	347,140		347,140
CASH RESERVE	602,250	8,700				
COMMUNITY IMPROVEMENT FINANCING	9,670	27,351				
FAST FORWARD	609,713					
HEALTH FUND	10,749,693	12,052,756	12,007,987	12,640,055		12,640,055
HERITAGE ROOM (Donations Fund)	30,167	27,033	34,826	32,191		32,191
IMPACT FEES	121,747	4,727	4,815,513		5,197,200	5,197,200
KENO	5,533,604	4,800,151	5,096,000	3,097,699	2,135,300	5,232,999
PARKS & REC. MAINT/REPAIR		317,780	375,500		409,600	409,600
RESPONSIBLE BEVERAGE SERVER	71,269	72,814	83,501			
SNOW REMOVAL	3,791,826	994,169				
SPECIAL ASSESSMENT REVENUE	1,148,093	1,592,875				
STARTRAN ACQUISITION	3,585,390	4,772,550	912,800		435,700	435,700
STARTRAN OPERATING	13,417,724	13,664,472	14,202,927	13,779,872		13,779,872
STREET IMPROVEMENT		1,331,022	1,484,573			
TRANSPORTATION O & M	19,603,198	52,662,246	25,937,106	36,958,392		36,958,392
TENNIS FEES		3,000				
TITLE V CLEAN AIR	669,540	563,028	625,961	645,335		645,335
VEHICLE TAX RESIDUAL	9,290,271	9,421,719	9,620,800	9,500,767		9,500,767
TOTAL-SPECIAL REVENUE FUNDS	\$89,408,394	\$122,395,588	\$96,554,125	\$99,005,491	\$9,027,800	\$108,033,291
<u>OTHER FUNDS</u>						
LILLIAN POLLEY EXPENDABLE TRUST	\$107,421	\$97,184	\$113,180	\$109,197		\$109,197
TOTAL-OTHER FUNDS	\$107,421	\$97,184	\$113,180	\$109,197	\$0	\$109,197

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
PERMANENT FUNDS						
COMMUNITY HEALTH ENDOWMENT FUND	\$2,838,409	\$2,902,760	\$2,616,497	\$3,030,773		\$3,030,773
TOTAL-PERMANENT FUNDS	\$2,838,409	\$2,902,760	\$2,616,497	\$3,030,773	\$0	\$3,030,773
CAPITAL PROJECTS FUNDS:						
2013 STORM SEWER CONSTRUCTION	\$270,050	\$984,737				
2016 STORM SEWER CONSTRUCTION	2,799,170	4,010,531				
2019 STORM SEWER CONSTRUCTION		523,882				
LINCOLN ON THE MOVE					12,596,480	12,596,480
PARKING FACILITY BOND SERIES 2012	565					
PARKING FACILITY BOND SERIES 2019		8,882,206				
PARKS-AIR PARK RECREATION CENTER					4,762,200	4,762,200
PARKS-GOLF COURSE IRRIGATION SYSTEMS					1,000,000	1,000,000
RAILROAD TRANSPORTATION SAFETY DISTRICT			1,200,000			
VEHICLE TAX RESIDENTIAL	2,761,068	2,795,708	2,800,900		2,823,051	2,823,051
STREET CONSTRUCTION CAPITAL PROJECTS	0	0	\$11,862,700		17,969,520	17,969,520
TAX INCREMENT FINANCING C.I.P.	259,540	42,726			2,321,760	2,321,760
VEHICLE TAX CONSTRUCTION	6,529,202	6,611,116	6,623,400		6,677,110	6,677,110
WEST O TIF TO PARKS				50,000		50,000
2006 HWY USER ALLOCATION BONDS		68,973				
ANTICIPATED CONTRIBUTIONS TO PROJECTS:						
DEVELOPER CONTRIBUTION					5,760,000	5,760,000
FEDERAL AID - STARTRAN			3,460,000		5,497,773	5,497,773
FEDERAL AID - URBAN AREA PROJECTS			6,000,000			
FEMA REIMBURSEMENTS - WATER					33,000,000	33,000,000
GOLF SURCHARGE - PARKS & RECREATION			77,100		112,000	112,000
OTHER FUNDING - FIRE & RESCUE			551,000			
OTHER FUNDING - LIBRARY					800,000	800,000
OTHER FUNDING - PARKS & RECREATION			3,392,800		13,849,500	13,849,500
OTHER FUNDING - STARTRAN					2,215,951	2,215,951
OTHER FUNDING - LTU			4,050,000		4,700,000	4,700,000

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
OTHER FUNDING - URBAN DEVELOPMENT			211,000		244,900	244,900
STATE/FEDERAL AID - LTU					6,000,000	6,000,000
UNKNOWN - POLICE			140,000			
USER FEES - URBAN DEVELOPMENT PARKING			2,575,700		3,675,000	3,675,000
TOTAL-CAPITAL PROJECTS FUNDS	\$12,619,595	\$23,919,879	\$42,944,600	\$50,000	\$124,005,245	\$124,055,245
ANTELOPE VALLEY BOND DEBT	866,177					
HIGHWAY ALLOCATION BONDS	4,905,975	4,936,563	4,918,275	4,918,375		4,918,375
SPECIAL ASSESSMENT DEBT (SINKING)	285,857	1,797,874	1,884,988	1,884,426		1,884,426
TAX INCREMENT DEBT SERVICE	8,121,012	16,486,317	621,281	739,802		739,802
TURN BACK TAX BONDS	1,781,031	1,990,201	2,348,501	2,063,674		2,063,674
ENTERPRISE FUNDS:						
BROADBAND ENTERPRISE	\$749,480	\$1,346,236	\$2,183,151	\$1,051,760	\$700,000	\$1,751,760
EMS ENTERPRISE	6,317,769	7,194,344	7,705,512	8,452,052		8,452,052
GOLF CAPITAL IMPROVE./HOLMES CLUB HOUSE	166,971	3,672,217	170,631	118,931	5,000	123,931
GOLF REVENUE	3,708,210	3,599,267	3,829,400	4,041,835		4,041,835
PARKING FACILITIES	9,181,117	11,664,120	10,756,548	16,441,711		16,441,711
PARKING FACILITIES C.I.P.	979,338	21,032,920				
PARKING LOT REVOLVING	1,851,883	2,171,158	2,606,537	2,222,518		2,222,518
PARKING LOT REVOLVING CONSTRUCTION	10,200					
PINNACLE BANK ARENA	11,562,233	12,241,290	5,357,550	5,484,582		5,484,582
SOLID WASTE MANAGEMENT CIP	1,151,500	43	8,955,000		1,155,000	1,155,000
SOLID WASTE MANAGEMENT REVENUE	10,313,269	12,678,944	12,573,823	16,243,503	2,310,000	18,553,503
WASTEWATER	31,331,047	44,212,872	43,523,172	26,096,198	15,243,000	41,339,198
WATER	40,169,209	38,000,505	69,334,873	29,611,312	27,972,800	57,584,112
TOTAL-ENTERPRISE FUNDS	\$117,492,226	\$157,813,916	\$167,013,197	\$109,764,402	\$47,385,800	\$157,150,202
GRANTS-IN-AID FUNDS:						
AGING PARTNERS MULTI-COUNTY GRANTS	\$750,918	\$603,583	\$812,634	\$809,033		\$809,033
COMMUNITY DEVELOPMENT - HOME	1,362,175	1,615,472	1,656,839	1,627,182		1,627,182
COMMUNITY DEVELOPMENT BLOCK GRANT	2,131,151	2,426,120	2,471,948	2,472,944	125,000	2,597,944

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
HEALTH-AIR POLLUTION-EPA	142,394	109,660				
HUMAN RIGHTS	110,577	83,099	72,006	83,050	83,050	
POLICE-COPS STIMULUS	159,720					
POLICE-SEXUAL ASSAULT				60,351	60,351	
POLICE-DOMESTIC VIOLENCE	80,095	81,733	92,483	111,858	111,858	
POLICE-VICTIM WITNESS	230,003	237,022	247,707	251,749	251,749	
POLICE-YOUTH COM. OUTREACH	72,333	78,592	81,073	86,263	86,263	
SAFER		489,406		1,575,359	1,575,359	
STARTRAN PLANNING	272,444	273,221	312,590	284,873	284,873	
URBAN SEARCH & RESCUE	1,070,663	1,434,557	1,292,617	1,414,135	1,414,135	
WORKFORCE INVESTMENT ACT	854,090	982,977	892,193	1,737,701	1,737,701	
TOTAL GRANTS-IN-AID FUNDS	\$7,236,563	\$8,415,442	\$7,932,090	\$10,514,498	\$125,000	\$10,639,498

The following funds do not have specific limitations established during the budget process. The text of this resolution appropriates all money in these funds and all money which will be received by these funds. By their nature, receipts and expenditures in these funds are unpredictable and an attempt to establish fixed sum limitations could be misleading.

FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:

2015 SOLID WASTE MGT BONDS	659,319					
1999 G O VARIOUS PURPOSE BONDS-PARKS	3,088	14,829				
ARBITRAGE REBATE						
CAPITAL PROJECTS	19,156,670	53,002,604				
CHARLES GERE LIBRARY						
DEVELOPER PURCHASED TIF	12,712	45,662				
DONATIONS (net of budgeted projects)	1,595,022	2,413,688				
GRANTS-IN-AID (net of budgeted projects)	14,975,010	16,017,476				
JOSEPH J. HOMPES TRUST	8,479	11,393				
PARKS & RECREATION SPECIAL PROJECTS	529,985	505,503				
STREET CONSTRUCTION C. I. P.	50,290,059	51,429,827				
SPECIAL ASSESSMENT C.I.P.	516,119	617,914				
TOTAL NON-BUDGETED FUNDS	\$87,746,463	\$124,058,896	\$0	\$0	\$0	\$0

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
TOTAL-NON TAX FUNDS	\$333,409,123	\$464,814,620	\$326,946,734	\$232,080,638	\$180,543,845	\$412,624,483
TOTAL INCLUDING INTERFUND TRANSFERS	\$518,311,983	\$662,326,977	\$540,951,572	\$440,145,173	\$183,432,745	\$623,577,918
<u>LESS INTERFUND TRANSFERS:</u>						
FROM BROADBAND - CIP		-\$330,056				
FROM BROADBAND - GENERAL		-598				
FROM BUILDING & SAFETY - DONATIONS		-5,038				
FROM CASH RESERVE - GENERAL	-600,000					
FROM CDBG - BUILDING & SAFETY				-100,000		-100,000
FROM EMS ENTERPRISE FUND			-3,880			
FROM GENERAL - CIP		-4,879,536				
FROM GENERAL - DONATIONS		-10,000				
FROM GENERAL - GRANTS IN AID	-230,509	-329,417		-1,072,788		-1,072,788
FROM GENERAL - PARKS & REC SPECIAL PROJ		-22,825				
FROM GENERAL - TAX SUBSIDIZED FUNDS	-21,247,614	-29,555,901	-25,228,557	-22,807,040		-22,807,040
FROM HEALTH - CIP		-151,952				
FROM HEALTH - DONATIONS		-33,038				
FROM IMPACT FEES FUND			-123,313			
FROM KENO	-552,434		-612,200			
FROM KENO - CIP		-1,241,371				
FROM KENO - DONATIONS		-155,662				
FROM KENO - GENERAL		-434,789		-665,760		-665,760
FROM LIBRARY - CIP		-12,920				
FROM PARKING FAC BOND SERIES 2019 - CIP		-8,561,368				
FROM PARKING FACILITIES - CIP		-2,338,793				
FROM PARKING FACILITIES - GENERAL	-2,095,026	-2,095,026	-2,495,026	-2,495,026		-2,495,026
FROM PARKING LOTS AND JPA FAC - CIP		-14,341	-18,000	-16,000		-16,000
FROM PAYROLL - GENERAL				-220,000		-220,000
FROM RESIDENTIAL REHAB	-2,761,034					
FROM SNOW REMOVAL - TRANSP O & M		-994,169				
FROM SOLID WASTE - CIP		-314,349				
FROM SOLID WASTE - GENERAL		-3,294				

	ACTUAL		TOTAL BUDGET 2019-20	2020-2021 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2017-18	2018-19				
FROM SOLID WASTE - HEALTH	-1,421,291	-1,572,113	-1,576,987	-1,876,375		-1,876,375
FROM SPECIAL ASSESSMENT - CIP		-563,069				
FROM SPECIAL ASSESSMENT DEBT - CIP		-1,511,145				
FROM TRANSP O & M-HWY USER ALL. BONDS	-4,888,659					
FROM TRANSP O & M -SNOW REMOVAL	-3,363,374					
FROM STARTRAN OPERATING - GENERAL		-13,835				
FROM STREET IMPROVEMENTS - TRANS O & M			-1,484,573			
FROM TIF - CIP		-643,348				
FROM TIF - DONATIONS		-28,304				
FROM TRANSP O & M - CIP		-30,229,923				
FROM TRANSP O & M - GENERAL		-11,553				
FROM UNEMPLOYMENT COMP - GENERAL				-50,000		-50,000
FROM VEHICLE TAX CONSTRUCTION	-6,529,121					
FROM VEHICLE TAX RESIDUAL - TRANS O & M	-9,290,155		-9,620,800	-9,500,767		-9,500,767
FROM WASTEWATER - GENERAL		-8,493				
FROM WATER - GENERAL		-10,310				
FROM WIDA - GENERAL		-48,132	-50,630	-67,132		-67,132
GRAND TOTAL NET OF TRANSFERS	\$465,332,766	\$576,202,309	\$499,737,606	\$401,274,285	\$183,432,745	\$584,707,030
INTERNAL SERVICE FUNDS:						
CIC REVOLVING	\$109,526	\$0	\$0	\$0		\$0
COBRA & RETIREES INS PREMIUMS	635,631	766,984	744,081	744,081		744,081
COPY SERVICES	168,447					
FLEET SERVICES	5,327,150	5,603,170	5,750,572	8,259,558		8,259,558
INFORMATION SERVICES	9,066,726	11,221,041	8,401,540	11,008,278		11,008,278
LONG TERM DISABILITY		166,080		166,080		166,080
MUNICIPAL SERVICES CENTER	4,116,395	2,835,624	2,534,708	3,005,721		3,005,721
POLICE GARAGE	4,965,318	4,981,707	5,516,369	5,521,400		5,521,400
RADIO MAINTENANCE	864,373	1,038,383	996,726	991,616		991,616
SELF INSURED DENTAL	1,714,075	1,743,701	1,854,360	2,066,589		2,066,589
SELF INSURED HEALTH	33,709,057	36,588,568	47,592,755	46,743,758		46,743,758
SELF INSURED LOSS	1,457,407	3,540,745		3,951,609		3,951,609
FEBA				1,284,951		1,284,951

	ACTUAL		TOTAL BUDGET <u>2019-20</u>	2020-2021 BUDGET		
	EXPENDITURES			<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>
	<u>2017-18</u>	<u>2018-19</u>				
TRANSPORTATION & UTILITIES REVOLVING	11,337,019	14,257,486	12,149,609	11,444,750		11,444,750
WORKERS COMPENSATION LOSS FUND	<u>1,159,648</u>	<u>3,293,852</u>	<u>1,262,291</u>	<u>3,805,968</u>		<u>3,805,968</u>
TOTAL INTERNAL SERVICE FUNDS	\$74,630,772	\$86,037,341	\$86,803,011	\$98,994,359	\$0	\$98,994,359

CITY OF LINCOLN, NEBRASKA
REVENUE SUMMARY
ADOPTED BUDGET
FISCAL YEAR BEGINNING SEPTEMBER 1, 2020

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	SCHEDULE 3 ESTIMATED RECEIPTS 2020-21
GENERAL FUND:				
PROPERTY TAX	\$36,740,532	\$41,260,658	\$44,529,861	\$49,046,261
PROPERTY TAX-PRIOR YEAR	3,340,039	2,566,832	2,800,000	2,800,000
MOTOR VEHICLE TAX	5,929,236	6,227,275	6,264,450	6,230,785
SALES TAX	76,812,830	78,563,436	79,516,488	77,659,590
OCCUPATION TAX	9,053,544	8,777,829	9,001,975	7,499,920
PERMITS AND FEES	3,899,829	3,981,329	4,550,416	5,774,567
IN LIEU TAX-LES	2,178,003	2,273,469	2,234,237	2,425,110
REIMBURSEMENT FOR SERVICES	3,435,192	3,729,597	3,469,185	3,737,847
RECREATION RECEIPTS	2,552,107	2,427,829	2,853,318	2,617,742
TRANSFERS FROM OTHER FUNDS	600,000	0	140,569	485,525
RETURN ON EQUITY FROM LES	7,467,232	7,624,044	8,019,586	8,850,000
PARKING METER RECEIPTS	1,445,026	1,445,026	1,905,026	1,905,026
EARNED INTEREST	310,961	556,851	158,700	2,325,527
INTEREST ON PROPERTY TAXES	91,198	90,986	94,500	94,500
INTER-GOVERNMENTAL REVENUE	2,229,637	2,586,272	2,803,935	3,741,467
RENT	558,634	636,102	571,308	585,447
ADMINISTRATIVE FEES	1,090,352	1,121,490	371,457	398,555
SUNDRY TAXES	62,266	67,780	33,510	33,510
SALE OF ASSETS	44,865	14,542	2,678	2,500
MISCELLANEOUS	469,590	642,454	340,175	470,109
TOTAL-GENERAL FUND	<u>\$158,311,073</u>	<u>\$164,593,801</u>	<u>\$169,661,374</u>	<u>\$176,683,988</u>
OTHER TAX FUNDS:				
LIBRARY				
PROPERTY TAX	\$7,832,390	\$7,312,495	\$7,653,733	\$8,069,956
PROPERTY TAX-PRIOR YEAR	\$745,980	\$549,148	625,000	625,000
INTEREST INCOME	19,086	36,402	9,500	9,500
COUNTY LIBRARY TAX	798,471	800,205	860,476	888,354
MISCELLANEOUS LIBRARY RECEIPTS	331,474	214,384	317,260	175,000
RENT	1,200	1,200	1,200	1,200
REIMBURSEMENT FOR SERVICES	36,171	31,939	32,350	29,350
MISCELLANEOUS	924	1,532	450	450

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	ESTIMATED RECEIPTS 2020-21
IN LIEU OF TAX	6,643	5,004	5,000	5,000
TOTAL-LIBRARY	\$9,772,339	\$8,952,309	\$9,504,969	\$9,803,810
POLICE & FIRE PENSION				
PROPERTY TAX	\$6,956,793	\$6,785,748	\$6,841,244	\$8,311,055
PROPERTY TAX-PRIOR YEAR	674,518	487,922	525,000	525,000
INTEREST INCOME	3,208,227	25,115	2,007,000	7,000
MISCELLANEOUS	3,349			
EMPLOYEE CONTRIBUTIONS	3,195,658	3,366,841	3,698,060	3,723,945
EMS TRANSPORT CONTRIBUTIONS	602,604	729,259	600,624	893,166
SALE OF ASSETS	1,000,000	2,500,000	4,700,000	6,567,115
IN LIEU OF TAX	5,925	4,618	4,000	4,000
TOTAL-POLICE & FIRE PENSION	\$15,647,074	\$13,899,503	\$18,375,928	\$20,031,281
SOCIAL SECURITY				
PROPERTY TAX	\$2,764,726	\$2,292,901	\$2,567,299	\$0
PROPERTY TAX-PRIOR YEAR	265,476	193,830	220,000	220,000
INTEREST INCOME	21,242	39,206	11,540	
IN LIEU OF TAX	21,794	1,593	1,600	
TOTAL-SOCIAL SECURITY	\$3,073,238	\$2,527,530	\$2,800,439	\$220,000
UNEMPLOYMENT COMPENSATION				
PROPERTY TAX	\$47,978	\$43,379	\$46,069	\$0
PROPERTY TAX-PRIOR YEAR	4,486	3,373		\$50,000
SUNDRY & IN LIEU OF TAX	40	30		
INTEREST INCOME	1,089	2,954	300	
TOTAL-UNEMPLOYMENT COMPENSATION	\$53,593	\$49,736	\$46,369	\$50,000
BOND INTEREST AND REDEMPTION				
BOND PROCEEDS	\$5,016,382	\$0		
PROPERTY TAX	5,799,327	4,530,029	5,329,344	3,648,756
PROPERTY TAX-PRIOR YEAR	571,196	406,331	500,000	500,000
INTEREST INCOME	22,655	47,528	12,000	12,000
SUNDRY & IN LIEU OF TAX	4,958	3,176	3,600	3,600
MISCELLANEOUS	1,177			
TOTAL-BOND INTEREST AND REDEMPTION	\$11,415,695	\$4,987,064	\$5,844,944	\$4,164,356
TOTAL-ALL TAX FUNDS	\$198,273,012	\$195,009,943	\$206,234,023	\$210,953,435
SPECIAL REVENUE FUNDS:				

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	ESTIMATED RECEIPTS 2020-21
9-1-1 COMMUNICATION	\$5,781,646	\$5,998,294	\$6,305,778	\$6,314,628
ADVANCE ACQUISITION	1,995,005	411,764	32,620	850,000
AGING PARTNERS	3,886,021	3,901,762	4,011,395	3,775,136
ANIMAL CONTROL	2,438,832	2,500,880	2,685,035	2,653,274
ATHLETIC FIELD & FACILITIES IMPROVEMENTS	433	16		
BUILDING & SAFETY	7,353,762	7,726,596	7,727,433	7,701,653
CABLE ACCESS TELEVISION	266,886	254,499	253,121	224,000
CASH RESERVE	20,145	28,941	11,300	
COMMUNITY IMPROVEMENT FINANCING	840	487		
FAST FORWARD	58,887	97,938		
HEALTH	11,499,617	11,499,461	12,007,989	12,640,055
HERITAGE ROOM (Donations Fund)	38,809	41,109	33,148	33,076
IMPACT FEES	1,047,603	1,738,606	4,217,200	4,546,500
KENO	5,269,120	5,767,947	5,096,000	5,579,765
LINCOLN BIKE SHARE	685,184	99,347	337,668	255,000
PARKS & REC. MAINT/REPAIR	365,548	445,364	377,297	375,697
RESPONSIBLE BEVERAGE SERVER	72,902	85,531	83,501	
SNOW REMOVAL	4,088,626			
SPECIAL ASSESSMENT REVENUE	1,074,269	1,561,429		
STARTRAN ACQUISITION	4,115,202	3,678,070	912,800	435,700
STARTRAN OPERATING	11,735,628	15,136,941	14,202,927	13,779,872
STREET IMPROVEMENTS		1,331,022	489,651	
TENNIS CAPITAL IMPROVEMENTS FUND	38,921	11,046		
TITLE V CLEAN AIR	772,409	754,162	625,961	645,335
TRANSPORTATION O & M	26,659,839	41,177,214	36,656,880	38,195,252
TOTAL-SPECIAL REVENUE FUNDS	\$89,266,134	\$104,248,426	\$96,067,704	\$98,004,943
OTHER FUNDS				
LILLIAN POLLEY EXPENDABLE TRUST	\$97,333	\$110,718	\$107,785	\$112,646
TOTAL-OTHER FUNDS	\$97,333	\$110,718	\$107,785	\$112,646
PERMANENT FUNDS				
COMMUNITY HEALTH ENDOWMENT FUND	\$2,780,037	\$6,278,370	\$2,944,974	\$3,623,000
TOTAL-PERMANENT FUNDS	\$2,780,037	\$6,278,370	\$2,944,974	\$3,623,000
CAPITAL PROJECTS FUNDS:				
STREET CONSTRUCTION CAPITAL PROJECTS			\$11,862,700	\$17,969,520
TAX INCREMENT FINANCING CIP	9,693	198,616		2,321,760

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	ESTIMATED RECEIPTS 2020-21
VEHICLE TAX CONSTRUCTION	6,532,131	6,624,561	6,623,400	6,677,110
VEHICLE TAX RESIDUAL	9,294,419	9,428,185	9,620,800	9,500,767
VEHICLE TAX RESIDENTIAL	2,762,338	2,801,452	2,800,900	2,823,051
HIGHWAY ALLOCATION BONDS	724	494		
RAILROAD TRANSPORTATION SAFETY DISTRICT			1,200,000	
CAPITAL PROJECTS	35,694,797	40,384,118		
LINCOLN ON THE MOVE				12,646,480
DEVELOPER PURCHASED TIF	402,626	919		5,760,000
ANTICIPATED CONTRIBUTIONS TO PROJECTS				
FEDERAL AID - STARTRAN			3,460,000	5,497,773
FEDERAL AID - URBAN AREA PROJECTS			6,000,000	
FEMA REIMBURSEMENTS - WATER				33,000,000
STATE/FEDERAL AID CAPITAL - LTU				6,000,000
MUNICIPAL INFRASTRUCTURE REDEVELOPMENT	575			
OTHER FUNDING - PARKS & RECREATION			3,392,800	13,849,500
OTHER FUNDING - TRANSPORTATION & UTILITIES			4,050,000	6,915,951
OTHER FUNDING - FIRE & RESCUE			551,000	
OTHER FUNDING - URBAN DEVELOPMENT			211,000	369,900
OTHER FUNDING - LIBRARY				800,000
GOLF SURCHARGE - PARKS & RECREATION			77,100	112,000
GOLF CAPITAL IMPROVEMENTS			20,000	5,000
LEASE PURCHASE - BROADBAND			700,000	700,000
LEASE PURCHASE - PARKS & RECREATION				5,762,200
UNKNOWN - POLICE			140,000	
TOTAL-CAPITAL PROJECTS FUNDS	\$54,697,303	\$59,438,345	\$50,709,700	\$130,711,012
ANTELOPE VALLEY BOND DEBT	3,919			
HIGHWAY ALLOCATION BONDS	4,888,659	4,934,200	4,917,525	4,917,575
SPECIAL ASSESSMENTS DEBT (SINKING)	1,594,828	1,604,848	1,881,625	1,887,063
TAX INCREMENT FINANCING DEBT SERVICE	20,001,364	21,368,604	1,719,919	1,214,560
TURN BACK TAX BONDS	2,094,860	2,163,001	2,069,000	2,204,100
ENTERPRISE FUNDS:				
BROADBAND ENTERPRISE	\$1,102,695	\$1,517,529	\$1,093,833	\$1,730,793
EMS ENTERPRISE	6,788,660	7,151,800	8,346,077	7,452,927
GOLF CAPITAL IMPROVEMENT	397,063	410,412	262,967	245,000
GOLF REVENUE	3,711,942	7,054,583	3,866,098	3,909,508
PARKING FACILITIES	12,764,083	13,614,898	12,351,235	13,527,207

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	ESTIMATED RECEIPTS 2020-21
PARKING FACILITIES CIP	1,492,605	73,897,153		
PARKING LOTS AND JPA GARAGES	2,090,498	2,469,694	2,423,981	2,332,274
PINNACLE BANK ARENA	11,406,354	12,855,641	5,357,550	5,484,582
SOLID WASTE MANAGEMENT CIP	986,512	314,349	8,095,000	1,155,000
SOLID WASTE MANAGEMENT REVENUE	13,192,955	13,100,316	14,621,457	14,845,319
WASTEWATER	37,082,878	37,609,662	38,252,135	36,933,907
WATER	48,745,700	45,393,776	46,408,769	52,194,578
TOTAL-ENTERPRISE FUNDS	\$139,761,945	\$215,389,813	\$141,079,102	\$139,811,095
GRANTS-IN-AID FUNDS:				
AGING PARTNERS MULTI-COUNTY GRANTS	\$819,394	\$2,150,077	\$812,634	\$809,033
COMMUNITY DEVELOPMENT - HOME	1,345,344	1,610,000	1,337,654	1,627,182
COMMUNITY DEVELOPMENT BLOCK GRANT	2,092,638	2,298,023	2,322,206	2,597,944
HUMAN RIGHTS	189,822	92,112	72,000	85,200
POLICE-COPS STIMULUS	119,884			
POLICE-SEXUAL ASSAULT				60,351
POLICE-DOMESTIC VIOLENCE	54,516	180,571	40,000	100,351
POLICE-VICTIM WITNESS	173,266	320,942	141,310	471,310
POLICE-YOUTH COM. OUTREACH	62,826	81,122	57,500	35,000
STARTRAN PLANNING	210,834	241,679	312,590	284,873
URBAN SEARCH & RESCUE	1,263,704	864,421	1,248,973	1,414,135
SAFER GRANT		115,417		1,575,359
WORKFORCE INVESTMENT ACT	1,031,248	899,161	891,516	1,687,700
TOTAL GRANTS-IN-AID FUNDS	\$7,363,476	\$8,853,525	\$7,236,383	\$10,748,438
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:				
1999 GENERAL OBLIGATION BONDS:				
CHILDREN'S MUSEUM BONDS	\$167	\$285		
2013 STORM SEWER CONSTRUCTION	121,226	166,533		
2016 STORM SEWER CONSTRUCTION	1,051,133	2,408,955		
2019 STORM SEWER CONSTRUCTION		11,189,976		
2013 SOLID WASTE MGMT BONDS	7,508	13,900		
2015 SOLID WASTE MGMT BONDS	51,497	8,706		
DISASTER RECOVERY	1,043	1,931		
DONATIONS (net of budgeted projects)	2,942,884	2,634,168		
GRANTS-IN -AID (net of budgeted projects)	14,301,165	14,275,072		
JOSEPH J. HOMPES TRUST	165,146	34,966		
LINCOLN MALL REVITALIZATION	1,118,248			
ROBERT CRAWFORD CORRIDOR	304,730	122,505		150,000

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	ESTIMATED RECEIPTS 2020-21
PARKS & RECREATION SPECIAL PROJECTS	640,197	693,343		
STREET CONSTRUCTION CIP	40,476,622	52,503,128		
SPECIAL ASSESSMENT CIP		563,069		
SELF INSURED HEALTH & DENTAL	38,462,542	39,098,385	50,248,995	47,462,430
TOTAL NON-BUDGETED FUNDS	\$99,644,108	\$123,714,922	\$50,248,995	\$47,612,430
TOTAL NON-TAX FUNDS	\$422,193,966	\$548,104,772	\$358,982,712	\$440,846,862
TOTAL - INCLUDING INTERFUND TRANSFERS	\$620,466,978	\$743,114,715	\$565,216,735	\$651,800,297
LESS INTERFUND TRANSFERS:				
FROM 1999 GO VAR PURPOSE BONDS-CAPITAL PROJECTS		-\$14,829		
FROM ADVANCE ACQUISITION-CAPITAL PROJECTS		-193,117		
FROM ATHLETIC FIELD & FACILITY IMP-CAPITAL PROJECTS		-67		
FROM BROADBAND - GENERAL		-598		
FROM BROADBAND - CIP		-330,056		
FROM BUILDING & SAFETY - DONATIONS		-5,038		
FROM CAPITAL PROJECTS-GRANTS IN AID		-50,000		
FROM CAPITAL PROJECTS-STREET CONST CIP		-1,131,302		
FROM CASH RESERVE - GENERAL	-600,000			
FROM CDBG - BUILDING & SAFETY				-100,000
FROM COMMUNITY IMP FINANING-CAPITAL PROJECTS		-343		
FROM COMMUNITY IMP FINANING-SMALL TIF CONST PROJECTS		-27,009		
FROM DEVELOPER PURCHASED TIF-CAPITAL PROJECTS		-45,661		
FROM DEVELOPER PURCHASED TIFF-DONATIONS		-106,254		
FROM DEVELOPER PURCHASED TIFF-STREET CONST CIP		-210,000		
FROM DEVELOPER PURCHASED TIFF-WATER		-688,710		
FROM DEVELOPER PURCHASED TIF-WASTEWATER		-1,482,970		
FROM DONATIONS-CAPITAL PROJECTS		-46,001		
FROM EMS ENTERPRISE FUND			-3,880	
FROM GENERAL FUND-TAX SUBSIDIZED FUNDS	-21,247,614	-21,594,953	-25,228,557	-22,807,040
FROM GENERAL-CAPITAL PROJECTS		-2,589,338		
FROM GENERAL-DONATIONS		-19,000		
FROM GENERAL-GRANTS IN AID	-180,000	-320,417		-1,072,788
FROM GENERAL-PARKS & REC SPECIAL PROJECTS		-22,825		
FROM GENERAL-SMALL TIF CONSTR PROJECTS		-7,193		
FROM GENERAL-STREET CONST CIP		-3,832,398		
FROM GOLF CAPITAL IMPROVEMENT-CAPITAL PROJECTS		-91,274		
FROM GOLF CAPITAL IMPROVEMENT-GOLF REVENUE		-3,316,396		

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	ESTIMATED RECEIPTS 2020-21
FROM GRANTS IN AID-DONATIONS		-47,956		
FROM GRANTS IN AID-HEALTH		-21,030		
FROM HEALTH-CAPITAL PROJECTS		-151,952		
FROM HEALTH-DONATIONS		-33,038		
FROM IMPACT FEES FUND			-\$123,313	
FROM KENO FUND	-408,045		-\$612,200	
FROM KENO-CAPITAL PROJECTS		-1,114,100		
FROM KENO-DONATIONS		-155,662		
FROM KENO-GENERAL	-50,509	-434,789		-665,760
FROM LINCOLN CITY LIBRARIES-CAPITAL PROJECTS		-180,091		
FROM NE RADIAL TIF CONST-STARTRAN OPERATING		-5,000		
FROM NW CORRIDOR-DONATIONS		-21,653		
FROM PARKING FAC BOND SERIES 2019-PARKING FAC CONSTR		-8,561,368		
FROM PARKING FACILITIES-GENERAL	-2,095,026	-2,095,026	-2,495,026	-2,495,026
FROM PARKING FACILITIES-PARKING FACILITIES CONSTR		-2,338,793		
FROM PARKING LOTS & JPA GARAGES-STREET CONST CIP		-14,341	-18,000	-16,000
FROM PARKS & REC MAINT & REPAIR-CAPITAL PROJECTS		-244,421		
FROM PARKS & REC MAINT & REPAIR-GOLF CAPITAL IMPROV		-44,954		
FROM PAYROLL - GENERAL				-220,000
FROM RESIDENTIAL REHAB	-2,761,034			
FROM SOLID WASTE MGT REV-SOLID WASTE MGT CIP		-314,349		
FROM SOLID WASTE MGT-HEALTH	-1,421,291	-1,572,113	-1,576,987	-1,876,375
FROM SOLID WASTE-GENERAL		-3,294		
FROM SPECIAL ASSESSMT DEBT-SPECIAL ASSESSMT REVENUE		-1,511,145		
FROM SPECIAL ASSESSMT REVENUE-SPECIAL ASSMTS (CIP)		-563,069		
FROM ST CONST CIP-TRANSPORTATION & UTILITIES REV		-1,338,546		
FROM STARTRAN-GENERAL		-13,835		
FROM STREET CONSTRUCTION-SNOW REMOVAL	-3,363,374			
FROM STREET IMPROVEMENT-TRANSPORTATION O & M		-1,331,022	-1,484,573	
FROM TAX ALLOC SMALL TIF PROJECTS-DONATIONS		-6,651		
FROM TAX INCREMENT FINANC DEBT SERV-CAPITAL PROJECTS		-665,129		
FROM TENNIS CAPITAL IMPROVEMENT-CAPITAL PROJECTS		-3,000		
FROM TRANSP. O & M-HWY USER ALLOCATION BONDS	-4,888,659	-4,934,200		
FROM TRANSPORTATION & UTILITIES O & M-GENERAL		-11,553		
FROM TRANSPORTATION O & M-CAPITAL PROJECTS		-75,693		
FROM UNEMPLOYMENT COMP - GENERAL				-50,000
FROM VEH TAX RESIDENTIAL REHAB-STREET CONST CIP		-34,710,611		

	ACTUAL RECEIPTS 2017-18	ACTUAL RECEIPTS 2018-19	ESTIMATED RECEIPTS 2019-20	ESTIMATED RECEIPTS 2020-21
FROM VEHICLE TAX CONSTRUCTION	-6,529,121			
FROM VEH TAX RESIDUAL-TRANSPORTATION O & M	-9,290,155	-9,525,500	-9,620,800	-9,500,767
FROM WASTEWATER-GENERAL		-8,492		
FROM WATER-GENERAL		-10,310		
FROM WORKFORCE INVEST ACT - GENERAL FUND		-48,132	-50,630	-67,132
GRAND TOTAL NET OF TRANSFERS	<u>\$567,632,150</u>	<u>\$634,878,148</u>	<u>\$524,002,769</u>	<u>\$612,929,409</u>
INTERNAL SERVICE FUNDS:				
CIC REVOLVING	\$150,694	\$0	\$0	\$0
COPY SERVICES	172,203			
FLEET SERVICES	6,301,914	6,629,514	5,767,162	9,317,931
INFORMATION SERVICES	9,673,958	11,138,344	8,298,091	10,828,898
LONG TERM DISABILITY	214,212	278,000	214,000	250,003
FEBA				1,310,146
MUNICIPAL SERVICES CENTER	4,829,377	2,937,645	3,124,897	3,020,011
POLICE GARAGE	5,393,517	5,920,263	5,184,621	5,520,766
RADIO MAINTENANCE	961,207	1,721,311	1,220,568	1,007,265
SELF INSURED LOSS	3,926,691	4,065,259	3,993,826	4,090,904
TRANSPORTATION & UTILITIES REVOLVING	11,374,133	14,853,987	12,240,779	11,942,153
WORKERS COMPENSATION LOSS FUND	<u>4,254,580</u>	<u>4,413,610</u>	<u>4,722,000</u>	<u>4,602,622</u>
TOTAL INTERNAL SERVICE FUNDS	\$47,252,486	\$51,957,933	\$44,765,944	\$51,890,699

**CITY OF LINCOLN, NEBRASKA
ADOPTED BUDGET**

SCHEDULE 4

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
General Obligation Bonds (Tax)	\$3,515,000	\$3,630,000	\$3,740,000	\$2,620,000	\$2,720,000	\$2,150,000
Highway Allocation Bonds	4,050,000	5,244,496	5,440,486	5,461,896	2,723,734	2,811,008
Limited Tax Arena (Turnback Tax)	955,000	975,000	995,000	1,020,000	1,045,000	1,075,000
Cerificates of Participation	4,110,000	4,210,000	3,880,000	4,000,000	2,945,000	3,020,000
Special Assessments Revolving	195,000	205,000	210,000	215,000	225,000	230,000
Tax Allocation Bonds	641,146	542,415	661,077	396,280	29,537	22,388
NE State Revolving Loan Fund	1,891,164	1,931,628	1,972,972	2,015,217	2,049,275	2,093,191
Revenue Bonds and Notes	42,760,000	44,291,667	45,025,000	45,791,667	45,621,667	45,798,333
TOTAL	<u>\$58,117,310</u>	<u>\$61,030,206</u>	<u>\$61,924,535</u>	<u>\$61,520,060</u>	<u>\$57,359,213</u>	<u>\$57,199,920</u>

SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
General Obligation Bonds (Tax)	\$1,245,031	\$1,129,157	\$1,004,056	\$876,331	\$776,041	\$661,734
Highway Allocation Bonds	867,575	1,233,800	1,028,710	819,300	664,162	577,488
Limited Tax Arena (Turnback Tax)	796,781	768,131	738,881	709,031	678,431	645,775
Cerificates of Participation	772,856	647,444	526,082	401,084	271,081	181,106
Special Assessments Revolving	86,163	80,340	74,100	67,620	60,870	53,730
Tax Allocation Bonds	98,653	66,944	39,090	16,483	4,203	3,493
NE State Revolving Loan Fund	592,308	551,845	510,500	468,255	434,188	390,281
Revenue Bonds and Notes	30,575,852	28,694,219	26,802,080	25,111,187	23,256,085	21,308,935
TOTAL	<u>\$35,035,219</u>	<u>\$33,171,880</u>	<u>\$30,723,499</u>	<u>\$28,469,291</u>	<u>\$26,145,061</u>	<u>\$23,822,542</u>

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
General Obligation Bonds (Tax)	4,760,031	4,759,157	4,744,056	3,496,331	3,496,041	2,811,734
Highway Allocation Bonds	4,917,575	6,478,296	6,469,196	6,281,196	3,387,896	3,388,496
Limited Tax Arena (Turnback Tax)	1,751,781	1,743,131	1,733,881	1,729,031	1,723,431	1,720,775
Cerificates of Participation	4,882,856	4,857,444	4,406,082	4,401,084	3,216,081	3,201,106
Special Assessments Revolving	281,163	285,340	284,100	282,620	285,870	283,730
Tax Allocation Bonds	739,799	609,359	700,167	412,763	33,740	25,881
NE State Revolving Loan Fund	2,483,472	2,483,473	2,483,472	2,483,472	2,483,463	2,483,472
Revenue Bonds and Notes	73,335,852	72,985,886	71,827,080	70,902,854	68,877,752	67,107,268
TOTAL	<u>\$93,152,529</u>	<u>\$94,202,086</u>	<u>\$92,648,034</u>	<u>\$89,989,351</u>	<u>\$83,504,274</u>	<u>\$81,022,462</u>

CITY OF LINCOLN, NEBRASKA
SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
ADOPTED BUDGET
FISCAL YEAR BEGINNING SEPTEMBER 1, 2020

SCHEDULE 5

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2020-21</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>
FIRE & RESCUE		
New Fire Station 17	AQ	700,000
Total Fire & Rescue		700,000
LIBRARIES		
Eiseley and Walt Parking Lots	KF	332,300
Eiseley and Walt Roof Replacement	KF	238,000
Williams Branch Relocation	OF	800,000
Total Libraries		1,370,300
PARKS & RECREATION		
ADA Compliance Improvements	GR	10,000
	KF	40,000
Backflow Prevention Compliance Program	PR	42,000
Mech./Elec. Systems and Pool Pumps	PR	73,000
Area/Ballfield/Play Court Lighting	KF	50,000
	PR	25,000
Drainage Channel Stabilization/Erosion Control	PR	10,000
Public Art Preservation	OF	35,000
	PR	10,000
Irrigation Systems	PR	10,000
Communications Towers	PR	1,900
Prairie in the Parks Seeding Program	GR	7,500
Park Acquisition/Demolition/Development Projects	KF	165,000
	PR	60,000
Playground Renovations & Safety Components	GR	242,500
Hard Surfacing	GR	200,000
	KF	250,000
Commuter/Recreation Trails	GR	100,000
	KF	200,000
HVAC Systems	KF	60,000

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2020-21</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>
	PR	16,000
Ballfield Renovations	PR	20,000
Building/Structure Floor Coverings	KF	70,000
Building/Structure Roofing	KF	105,000
Winnett Trust Fund-Annual Distribution	OF	70,000
Air Park Recreation Center - Repl. Facility	OF	1,000,000
	KF	480,000
	LP	4,762,200
Lincoln Cares Program	OF	15,000
Pinewood Bowl Renovations	OF	751,000
Haymarket South Park	OF	9,000,000
Asset Management System	KF	15,000
Street Tree Replacement	OF	70,000
	GR	20,000
Park Landscape	GR	35,000
	OF	13,000
	KF	5,000
	PR	15,000
Emerald Ash Borer Treatment and Recovery	GR	325,200
Wetlands/Open Space Acq. Easements, Restoration	GR	90,000
	OF	1,600,000
Neighborhood Park Land Acq. & Dev. - I.F. Zone 1	IF	27,000
Neighborhood Park Land Acq. & Dev. - I.F. Zone 2	IF	37,100
Neighborhood Park Land Acq. & Dev. - I.F. Zone 4	IF	68,200
Neighborhood Park Land Acq. & Dev. - I.F. Zone 5	IF	43,400
Neighborhood Park Land Acq. & Dev. - I.F. Zone 6	AQ	150,000
	IF	138,000
Neighborhood Park Land Acq. & Dev. - I.F. Zone 7	IF	27,700
Fletcher Landmark Trail Phase 1 - Zone 2	OF	20,500
	IF	5,100
Golf Course Hard Surfacing	GF	5,000
	PR	45,000
Golf Course Clubhouse	PR	50,000
Golf Course Infrastructure	GS	12,000
	PR	31,700
Golf Course Irrigation Systems	GS	100,000

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2020-21</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>
	LP	1,000,000
Cascade Fountain & Plaza Renovation	OF	1,200,000
Wilderness Park Master Plan Improvements	OF	75,000
	KF	75,000
Pool Slides/Play Features	KF	50,000
Total Parks & Recreation		23,230,000
TRANSPORTATION & UTILITIES/BROADBAND		
Broadband Infrastructure	MT	700,000
Total Broadband		700,000
TRANSPORTATION & UTILITIES/SOLID WASTE MANAGEMENT		
Acquire/Recondition Equipment	LO	500,000
	LF	1,000,000
Land Acquisition and Soil Purchases	LF	100,000
Closure/End Use of North 48th Street Landfill	LF	175,000
Recycling Collection Program	LO	500,000
Compost Facility	LO	100,000
Final Cover - Construction/Demolition Waste Landfill	LF	600,000
Solid Waste Disposal/Landfill	LF	285,000
Gas Collection and Control System	LF	150,000
Other Waste Management Programs	LO	55,000
Total Transportation & Utilities/Sanitary Landfill		3,465,000
TRANSPORTATION & UTILITIES/STARTRAN		
Computer Hardware/Software	FA	80,000
	CT	20,000
Bus Stop Amenities (Required by FTA)	FA	120,000
	CT	30,000
Security Enhancements (required by FTA)	FA	96,000
	CT	24,000
Shop Tools/Equipment	FA	28,000
	CT	7,000
Purchase 4 Handivans	FA	83,300
	CT	14,700
Maintenance Facility Construction/Relocation	OF	2,215,951
	FA	4,530,473

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2020-21</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>
Multi Modal Center	FA	360,000
	CT	90,000
Autonomous Shuttles (Micro-AV)	CT	200,000
Predictive Maintenance	FA	200,000
	CT	50,000
Total Transportation & Utilities/StarTran		<u>8,149,424</u>
TRANSPORTATION & UTILITIES/STREETS & HIGHWAYS		
Transportation System Optimization	LM	188,947
	SF	3,000,000
	WC	3,338,555
	SO	5,212,801
	IF	1,400,000
Transportation System Preservation	GR	507,000
	LM	9,258,413
	SF	3,000,000
	RR	2,823,051
	SO	12,756,719
Transportation System Growth	LM	3,149,120
	WC	3,338,555
	IF	2,800,000
Transportation Sidewalk Program	GR	1,000,000
	OF	1,000,000
City Street Lights	OF	3,700,000
Total Transportation & Utilities/Streets & Highways		<u>56,473,161</u>
TRANSPORTATION & UTILITIES/WASTEWATER		
Infrastructure and Systems Improvements (INF)	UR	2,320,000
INF - HVAC Improvements	UR	25,000
INF - Methane Gas storage NEWRRF	UR	50,000
INF - Nitrification Air Distribution NEWRRF	UR	1,000,000
INF - Nitrification Air Distribution TSWRRF	UR	2,000,000
INF - Replace Raw Wastewater Pumps (NEWRRF)	UR	1,300,000
INF - UV Disinfection Improvements TSWRRF	UR	500,000
INF - Westside Odor Control Improvements (TSWRRF)	UR	1,500,000
INF - WW Share of Water Meter Replacement	UR	582,000
New Growth (NG)	IF	300,000

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2020-21</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>
	UR	725,000
NG - Oak Creek Sanitary Trunk Sewer	UR	100,000
NG - Salt Creek - SW Subbasin Extension to SW	UR	850,000
NG - TSWRRF Growth Capacity Improvements	UR	500,000
NG - West A Improvements	UR	3,600,000
NG - WW Share of New Water Meters	UR	191,000
Total Transportation & Utilities/Wastewater		15,543,000
TRANSPORTATION & UTILITIES/WATER		
Flood Mitigation Projects (FEMA 404/HMGP)	FE	18,000,000
	UR	6,000,000
Flood Restoration and Mitigation Projects (FEMA 406)	FE	15,000,000
	UR	3,100,000
Infrastructure - Lincoln Pumping, Storage & Trans.	UR	1,300,000
Infrastructure - Raw Water Supply	UR	50,000
Infrastructure - Water Mains and Meters	UR	10,172,800
Infrastructure - Water Structures	UR	500,000
Infrastructure - Water Treatment, HS Pump & Trans.	UR	600,000
New Source of Water Supply	UR	1,000,000
New Water Pumping, Storage & Transmission	DC	5,760,000
Water Distribution Mains - Area 1	IF	100
Water Distribution Mains - Area 2	IF	100
Water Distribution Mains - Area 3	IF	100
Water Distribution Mains - Area 4	IF	100
Water Distribution Mains - Area 5	IF	100
Water Distribution Mains - Area 6	IF	100
Water Distribution Mains - Area 7	IF	100
Water Distribution System Improvements	UR	200,000
Water General System Improvements	UR	1,600,000
Water Mains and Meters-Locations To Be Determined	IF	350,000
	UR	2,650,000
Water Master Planning, Preliminary Design, & Engineering Support	UR	350,000
Water System Reimbursement to Development	UR	350,000
Water System Reimbursement to Street Construction	UR	100,000
Total Transportation & Utilities/Water Production & Distribution		67,083,500

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2020-21</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>
Total Transportation & Utilities		151,414,085
URBAN DEVELOPMENT/COMMUNITY DEVELOPMENT		
Downtown Public Improvements	GR	125,000
Elevator Modernization	UF	750,000
Parking Meters	UF	400,000
Parking and Revenue Control Equipment	UF	900,000
Parking Garage Interior Façade Enhancements	UF	100,000
Parking Garage Wayfinding and Signage	UF	100,000
Operations Command Center Support	UF	400,000
Structural Repair/Maintenance of Parking Garages	UF	775,000
Urban Development Livable Neighborhoods	PI	125,000
Affordable Housing	OF	244,900
Downtown Irrigation System Replacement	GR	176,700
Haymarket South Streetscape/Parking	CF	421,760
Transportation Demand Mgmnt	UF	250,000
Downtown Entryways Redevelopment Project	CT	1,000,000
Commercial Districts and Entryway Corridor Public Improvements	GR	50,000
West O Entryway Project	CT	900,000
Total Urban Development		6,718,360
GRAND TOTAL CAPITAL PROJECTS		\$ 183,432,745

-KEY TO FUNDING SOURCE ABBREVIATIONS

AQ	CIP-Advance Acquisition	LO	CIP-User Fee/Occ Tax
CF	CIP-Community Improvement Financing	LP	Lease Proceeds
CT	Cash Transfers In	MT	Miscellaneous Transfers
DC	Developer Contribution	OF	Other Financing
FA	State/Federal Aid-Operating	PI	Program Income
FE	FEMA Reimbursements	PR	CIP-Parks & Rec Repair/Rep
GF	CIP-Golf Capital Improvements	RR	CIP-City Wheel Tax, Residential Rehab
GR	General Revenues	SF	State/Federal Aid-Capital
GS	CIP-Golf Surcharge	SO	CIP-Highway Allocation Funds
IF	CIP-Impact Fee Revenues	UF	CIP-User fees
KF	Keno Transfers	UR	CIP-Utility Revenues
LF	CIP-Landfill Fee	WC	CIP-City Wheel Tax, New Construction
LM	Lincoln On The Move Funds		