



24R-342

Introduce: 7-29-24

**SUBSTITUTE
RESOLUTION NO. A- 94746**

1 WHEREAS, under the provisions of Section 25 and 25a of Article IX of the Charter of
2 the City of Lincoln and Chapter 3.06 of the Lincoln Municipal Code, the proposed budget for the
3 City of Lincoln was submitted on June 10, 2024; and

4 WHEREAS, under the provisions of Section 26 of Article IX of the City Charter and
5 Chapter 3.06 of the Lincoln Municipal Code, a public hearing on the proposed budget was held
6 on August 5, 2024, notice thereof having been published in one issue of the Lincoln Journal Star,
7 a newspaper of general circulation in the City, more than five days before such hearing; and

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

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

- 12 1. That pursuant to the provisions of Article IX of the Charter of the City of Lincoln and
13 Chapter 3.06 of the Lincoln Municipal Code, the budget for the fiscal years beginning
14 September 1, 2024 and September 1, 2025, a copy of which is hereto attached and
15 made a part of this resolution as fully as if set forth verbatim herein, is hereby adopted,
16 and the several sums therein set forth to be raised by the levy of a tax upon all taxable
17 property within the corporate limits of the City of Lincoln, Nebraska, the estimated
18 balances on hand, the miscellaneous receipts and all other funds and receipts are
19 hereby appropriated for the several purposes therein stated. That all money received in
20 any of the aforesaid funds above the estimated balances and receipts set forth in said
21 budget shall be credited to the unappropriated surplus of such funds.
- 22 2. Upon adoption of the Capital Improvement Program (CIP) on Schedule 5 of this
23 resolution, the acquisition of all necessary right-of-way, easements, or other interest in
24 land, by purchase, if possible, by condemnation, if necessary, for those projects
25 included within the first two years of said CIP is hereby authorized.
- 26 3. There is hereby appropriated all money now credited or which will be credited to any
27 Internal Service Fund, Pension Trust Fund, Permanent Fund, Agency Fund and
28 Enterprise Fund, now or heretofore created, notwithstanding any sum limitations set
29 forth in the budget attached hereto.

- 1 4. There is hereby appropriated all money now credited or which will be credited to the
2 following Special Revenue Funds notwithstanding any sum limitation set forth in the
3 budget attached hereto: Lincoln Bike Share Fund, Parks and Recreation Maintenance
4 and Repair Fund, Fast Forward Fund, Parks and Recreation Special Projects Fund,
5 Commission On Aging Gift Trust Fund, Charles Gere Library Fund, Lillian Polley
6 Trust Fund, Building and Safety Fund, Cable Access Television Fund, Disaster
7 Recovery Fund, Impact Fees Fund, Social Security Fund, Title V Clean Air Fund,
8 Animal Control Fund, Unemployment Compensation Fund, Advance Acquisition
9 Fund as provided in Article IXB, Section 12 of the City Charter, 911 Communication
10 Fund, Tax Sale Revolving Fund, and Development Services Center Fund.
- 11 5. There is hereby appropriated all money now credited to debt service funds including
12 bond anticipation notes for the purposes for which said bonds and notes have been
13 authorized to be issued and related fees and charges to properly account for the funds
14 and comply with IRS regulations, notwithstanding any sum limitations set forth in the
15 budget attached hereto.
- 16 6. There is hereby appropriated all money received or to be received from the County of
17 Lancaster, the State of Nebraska, or the United States, or other governmental entities,
18 as well as from any grants, earnings from endowment funds, donations, or
19 contributions received for public purposes and the interest earned thereon,
20 notwithstanding any sum limitations set forth in the budget attached hereto.
- 21 7. There is hereby appropriated all money now credited or which will be credited to the
22 Vehicle Tax Construction Fund, Residential Rehabilitation Fund and Vehicle Tax
23 Residual Fund created by Section 3.20.220 of the L.M.C. notwithstanding any sum
24 limitation set forth in the budget attached hereto.
- 25 8. There is hereby appropriated all money received from the ¼ cent sales tax funding for
26 streets for purposes defined in Resolution A-91461, notwithstanding any sum
27 limitation set forth in the budget attached hereto.
- 28 9. Pursuant to Neb. Rev. Stat. Section 13-518 thru 13-522, the City is authorized to
29 increase budgeted restricted funds by the basic allowable growth percentage of the
30 base (2.5%) and allowable growth due to improvements to real property as a result of
31 new construction, additions to existing buildings, any improvements to real property
32 which increase the value of such property, and any increase in valuation due to

1 annexation and any personal property valuation over the prior year above 2.5%
2 expressed in dollars and to utilize other lid exemptions authorized in Neb. Rev. Stat.
3 Section 13-518 thru 13-522. Such increase is hereby authorized to the extent necessary
4 to generate the revenues to fund the budget, and any unused restricted funds authority
5 is hereby authorized to be carried forward to future budget years.

6 10. Pursuant to Neb. Rev. Stat. Section 13-519 thru 13-520, state aid, Local Option Sales
7 Tax, and Property Tax revenues are hereby designated as the restricted funds funding
8 sources for bonded indebtedness pursuant to Neb. Rev. Stat. Section 10-134(1) and
9 interlocal agreements or agreements with or by an independent joint entity or joint
10 public agency, as well as the funding sources for capital improvements as detailed in
11 the Capital Improvement Program on Schedule 5 of this resolution.

12 11. Per Ordinance #20141, LMC21.09.165, when liens are released on Neglected Building
13 Registry properties, the reimbursement portion of the proceeds deposited in
14 18800.3093.02 is hereby appropriated to the Problem Resolution Team (18002.5878).
15 Any funds remaining for Problem Resolution Team (18002.5878) on August 31st will
16 be reappropriated to the following fiscal year's budget and any subsequent fiscal year.

17 12. All receipts for on-street parking meter collections are pledged toward the payment of
18 bonds assigned for payment from the Parking Revenue Fund. Parking meter receipts
19 above those required to meet provisions of the bond covenants shall be credited to the
20 General Fund up to the amounts budgeted.

21 13. The Finance Director is hereby directed to utilize parking meter revenue appropriated
22 for General Fund/Contingency only, if necessary, after Contingency appropriations
23 from General Fund (\$365,000 Year 1/\$365,00 Year 2) have been expended. Any
24 unused Parking Fund transfers to General Fund for Contingency purposes will lapse at
25 the end of the biennium.

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

- 1 15. There is hereby appropriated to the Transportation Operations and Maintenance Fund
2 all monies received as the City's share of the Highway Allocation Fund and the Grade
3 Crossing Protection Fund, together with any other Federal, State, and County funds,
4 received for street construction and maintenance purposes, any reimbursements and
5 matching funds, including Federal Road Funds, reimbursement from Lincoln
6 Transportation and Utilities capital projects for staff time and materials used in
7 connection with the said projects all of which monies are hereby appropriated and
8 reappropriated for all purposes as authorized by State laws pertaining to such funds,
9 notwithstanding any sum limitations set forth in the budget attached hereto.
- 10 16. In compliance with the Nebraska Board of Public Roads Classifications and
11 Standards, the Mayor is authorized to certify and sign the accompanying Municipal
12 Annual Certification of Program Compliance form as required by state law.
- 13 17. There is hereby appropriated in the Special Assessment Revolving Fund all monies in
14 said fund for expenditures as authorized by Article VIII of the City Charter, Section
15 10a and all money received to the credit of the Special Assessment Revolving Fund
16 including bond proceeds, grants, donations, special assessment collections, and City
17 participation deemed necessary by the City Council, notwithstanding any sum
18 limitations set forth in the budget attached hereto.
- 19 18. There is hereby appropriated all money now credited or which will be credited to the
20 Arbitrage Rebate Fund, notwithstanding any sum limitation set forth in the budget
21 attached hereto.
- 22 19. There is hereby appropriated KENO proceeds for mandated payments, and 1% for
23 administrative fees.
- 24 20. There is hereby appropriated KENO proceeds received in prior fiscal years in excess
25 of revenue projections for those years.
- 26 21. There is hereby appropriated all monies now credited or which will be credited to the
27 Community Improvement Financing Fund and all Tax Allocation Bond Debt Service
28 funds, notwithstanding any sum limitations set forth in the budget attached hereto.
- 29 22. There is hereby appropriated to The Impound Lot project (404101.3508) \$10,000
30 received annually per Bid Specs 1.3.3.1 of Resolution A-92786 for facility and
31 grounds maintenance.

23. 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:

Year 1

	2024-25	2024-25	2024-25
	Appropriated	Total Tax as	Per \$100
	<u>Amount-90%</u>	<u>Levied-100%</u>	<u>Market Value</u>
General	\$69,756,229	\$77,506,921	.21855
Library	9,814,709	10,905,232	.03075
Police & Fire Pension	11,658,426	12,953,807	.03653
Bond Interest & Redemption	<u>3,031,860</u>	<u>3,368,733</u>	<u>.00950</u>
Total Levy	\$94,261,224	\$104,734,693	.29533

24. For the fiscal years 2024-25 and 2025-26 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 0.29533 per \$100 of assessed valuation.

25. Per Lincoln Municipal Code 3.06.070 the Council shall meet after August 20th in the first year of the biennial period to set the property tax rate for the second year by resolution. The resolution shall set a property tax rate sufficient to ensure the biennial budget is balanced for the second year. It is hereby estimated that the amount 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:

Year 2

	2025-26	2025-26	2025-26
	Appropriated	Total Tax as	Per \$100
	<u>Amount-90%</u>	<u>Levied-100%</u>	<u>Market Value</u>
General	\$76,754,295	\$85,282,550	.22267

1	Library	10,281,007	11,423,341	.02983
2	Police & Fire Pension	12,361,923	13,735,470	.03586
3	Bond Interest &			
4	Redemption	<u>2,404,897</u>	<u>2,672,108</u>	<u>.00698</u>
5	Total Levy	\$101,802,122	\$113,113,468	.29533

6 26. There is hereby authorized the transfer to the appropriate reserve accounts of all
7 encumbrances, including accrued payroll, for the fiscal years ending August 31, 2024,
8 and August 31, 2025, together with any monies previously so reserved.

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

13 28. There is hereby designated and appropriated General Fund cash balances to pay
14 operation and maintenance expenses for solid waste management in an amount
15 sufficient to produce net revenues equal to 110% of the annual debt service due and
16 payable in such fiscal year on the Solid Waste Management Revenue Bonds
17 outstanding debt, if and to the extent the net revenues in such fiscal year are less than
18 125% of the annual debt service due and payable in such fiscal year and to the extent
19 that such General Fund cash balances are available.

20 29. Per resolution A-82134 passed by the City Council on June 9, 2003, establishing an
21 unreserved fund balance policy for the City, the General Fund unreserved fund
22 balance as of the last audited financial statements as of August 31, 2023, was
23 \$56,300,675. This August 31, 2023, unreserved balance is 23.1% of the General Fund
24 budget for 2024-25 of \$243,832,371 included in this resolution.

25 30. The City Council hereby makes the finding per Neb. Rev. Stat. Section 13-2610 that
26 ten percent (10%) of Turnback Tax funds appropriated by the State of Nebraska
27 toward repayment of bonds used to finance construction of the Pinnacle Bank Arena
28 are not necessary to meet debt service requirements associated with such bonds for
29 2025-26 and shall be used either for low-income housing projects as defined by 26
30 U.S.C. Section 42 or, if no such projects exist in the City, to invest in areas with a high
31 concentration of poverty to assist with low-income housing needs.

32 31. There is hereby appropriated Keno Fund cash balances for the following project:

- 1 414131.6064/9110 New Bookmobile/Cars & Trucks \$125,000
2 (include 14004.9232 Keno – Library/ Library CIP Projects)
- 3 32. There is hereby appropriated Golf Fund cash balances for the following projects:
4 409447.6138/9166 Golf Course Irrigation System/Park Improv \$757,662
5 (include 09012.9237 Golf Administration/CIP Transfers)
- 6 33. There is hereby appropriated for 2024-25 Community Improvement Financing Fund
7 (20) revenue as follows:
8 413825.5638/9140 SoDo Rental Rehab/Grants \$852,512
9 (include 130004.9220 South of Downtown/Cash Transfers Out)
- 10 34. Whereas, the idle funds cash pool investments are not identified with any one fund,
11 the Finance Director is hereby directed to deposit 2024-26 receipts of interest earned
12 on pooled cash investments, not already subject to other restrictions, to the General
13 Fund.
- 14 35. There is hereby designated any amounts received from any Telecommunication
15 Occupation Tax audit adjustments or other audits made in 2024-26. Such amounts
16 shall be deposited in the Cash Reserve Trust Fund unless otherwise designated by a
17 settlement agreement. There is hereby appropriated all money now credited or which
18 will be credited to the Cash Reserve Fund.
- 19 36. Donations and TIF funds received for the Entryway Project are hereby appropriated
20 for debt service payments on Entryway Corridor Debt (18040).
- 21 37. Unencumbered General Fund appropriations and cash from the budget for the fiscal
22 year beginning September 1, 2023 are hereby transferred to the StarTran Fund
23 effective August 31, 2024.
- | | | |
|----|--|-------------|
| 24 | From: 18002.5081 General Expense/Health Insurance (appropriation) | \$501,792 |
| 25 | 18002.5085 General Expense/Pension (appropriation) | \$501,792 |
| 26 | 18002.5086 General Expense/FICA (appropriation) | \$501,792 |
| 27 | 79025.6001 LTU/Admin-GF/Reappr of Prior Yr Budget (appropriation) | \$204,611 |
| 28 | 79155.9220 LTU/Streetscapes/Cash Transfer Out (appropriation) | \$90,013 |
| 29 | 18002.9220 General Expense/Cash Transfer Out (cash) | \$1,050,000 |
| 30 | To: 79500.5021 LTU/StarTran Fleet/Regular Salaries (appropriation) | \$1,103,965 |
| 31 | 79500.5253 LTU/StarTran Fleet/Fuel Oper Vehicles (appropriation) | \$696,035 |
| 32 | 79500.9140 LTU/StarTran Fleet/Cash Transfers In (cash) | \$1,050,000 |
- 33 38. There is hereby authorized up to \$168,000 in FY 2024-25 and up to \$168,000 in FY
34 2025-26 of City Council reappropriated funds to fund a maximum of \$24,000 for each

1 Council member to hire individual Council aides at their own discretion. Council aides
2 would be used to help council members fulfill their duties with policy research,
3 resident services, assistance on projects, and neighborhood support. These aides are
4 optional, council members cannot hire the same individual, and council members can
5 determine the length and dollar amount of their aide. City of Lincoln Law
6 Department's standard Consultant Agreement dated 6-3-24 will be utilized to hire
7 Council aides and background checks and drug testing requirements for City
8 employees may apply to Council aides.

9 39. That the following unexpended appropriations on August 31, 2024, are reappropriated
10 effective September 1, 2024, up to the following amounts:

Amount	BU.Object	Description (include BR# if applicable)
\$ 78,690	01001.5961	City Council/Education and Training
\$ 100,000	02002.5656	Aging Partners/Aging Admin/Subgrantee Contracts
\$ 75,000	02007.6076	Aging Partners/Community Activities-Services/Misc Equip
\$ 4,962	04001.5272	Police/Program Supplies
\$ 486,079	04001.5621	Police/Misc. Contractual
\$ 11,731	04001.5728	Police/Management/Schools & Conf.
\$ 35,500	04001.6078	Police/Management/Office Equipment
\$ 19,000	04009.5223	Police/Audio Video Supplies
\$ 64,488	04009.5250	Police/Educ & Training Materials
\$ 12,513	04009.5263	Police/Wearing Apparel
\$ 75,321	04009.5272	Police/Program Supplies
\$ 31,672	04009.5420	Police/Minor Equipment
\$ 406,818	04009.5865	Police/Minor Bldgs & Grounds Improvement
\$ 120,736	04009.5873	Police/Radio Maintenance & Repair
\$ 62,201	04009.6062	Police/Audio Visual Equipment
\$ 182,421	04009.6076	Police/AS/Misc Equipment
\$ 1,369,075	04023.5028	Police/Oper-Gen Mgmt/Retention Payouts
\$ 6,000	04023.5272	Police/Program Supplies
\$ 88,710	04023.5420	Police/Minor Equipment
\$ 89,000	04023.5859	Police/Equip Maintenance Contract
\$ 47,865	04023.5865	Police/Minor Bldgs & Grounds Improvement
\$ 15,380	04023.6062	Police/Audio Visual Equipment
\$ 14,038	04023.6072	Police/Furniture & Fixtures
\$ 95,199	04023.6076	Police/Misc Equipment
\$ 2,105,021	04075.5989	Police/CARES/Misc Other Serv & Chgs
\$ 112,427	05003.5853	Fire/Fire Emergency Services/Car & Truck Repairs
\$ 210,728	05004.5421	Fire/Fire Emergency Services/Safety Equipment

\$ 139,348	05004.5621	Fire/Fire Emergency Services/Misc. Contractual
\$ 200,000	05004.5874	Fire/Fire Emergency Services/Software Maintenance
\$ 1,157,801	05004.6029	Fire/Fire Emergency Services/Vehicle Equipment Replacement
\$ 261,040	05004.6064	Fire/Fire Emergency Services/Cars & Trucks
\$ 182,235	05004.6071	Fire/Fire Emergency Services/Fire Equipment
\$ 110,851	05004.6076	Fire/Fire Emergency Services/Miscellaneous Equipment
\$ 290,797	05004.6235	Fire/Fire Engine/Debt Service
\$ 3,887,261	05075.5989	Fire/CARES/Misc Other Serv & Chgs
\$ 908,188	05080.5989	Fire/EMS Fund/CARES/Misc Other Serv & Chgs
\$ 69,774	06014.5621	Police/911 Communications/Misc Contractual Services
\$ 40,303	06014.5859	Police/911 Comm./Equip Maintenance Contracts
\$ 51,934	06014.5865	Police/911 Comm./Bldg & Grounds Improvement
\$ 20,000	06014.6069	Police/911 Communications/Data Processing Equipment
\$ 39,154	06014.6072	Police/911 Communications/Furniture
\$ 226,000	06014.6076	Police/911 Communications/Misc. Equip.
\$ 204,500	06140.5624	Cash Reserve Fund/Auditing Services
\$ 200,000	06140.5989	Cash Reserve Fund/Misc. Other Services & Charges
\$ 1,800	06263.5259	IS/Oracle JDE/Other Oper Supplies
\$ 154,207	06263.5633	IS/Oracle JDE/Software
\$ 3,781	06263.5859	IS/Oracle JDE/Equip Maint Contracts
\$ 82,728	06263.5874	IS/Oracle JDE/Software Maintenance
\$ 3,293,232	06265.5621	IS/CJIS System/Misc Contractual
\$ 71,250	08002.5631	Bldg & Safety/Business Office/DP Equipment
\$ 64,571	08003.5631	Bldg & Safety/Plan Review/DP Equipment
\$ 52,102	08004.5631	Bldg & Safety/Bldg Inspections/DP Equipment
\$ 7,570	08005.5631	Bldg & Safety/Lanc Co. Permits & Inspect/DP Equipment
\$ 13,359	08006.5631	Bldg & Safety/Zoning Admin/DP Equipment
\$ 43,196	08007.5631	Bldg & Safety/Mechanical Inpections & Enf/DP Equipment
\$ 42,708	08008.5631	Bldg & Safety/Electrical Inpections & Enf/DP Equipment
\$ 53,349	08009.5631	Bldg & Safety/Plumbing Inpections & Enf/DP Equipment
\$ 13,359	08010.5631	Bldg & Safety/Minimum Housing/DP Equipment
\$ 31,172	08011.5631	Bldg & Safety/Apartment Licensing/DP Equipment
\$ 24,938	08012.5631	Bldg & Safety/Fire & Bomb Investigation-Educ/DP Equipment
\$ 55,219	08013.5631	Bldg & Safety/Fire Prevention Inspections/DP Equipment
\$ 3,000	12151.6076	Health/Dental/Misc Equip
\$ 6,000	12172.5264	Health/Computer Resources/Computer-Word Proc Suppl
\$ 40,000	12172.5423	Health/Computer Resources/Minor Computer-PC-Laptop
\$ 50,000	12172.6069	Health/Computer Resources/DP Equipment
\$ 125,000	14004.6075	Library/Keno/Library Media
\$ 22,150	14004.6069	Library/Keno/Data Processing Equipment
\$ 306,661	14010.5637	Library/Bldg & Grounds/Engineering Services

\$ 150,000	14010.5870	Library/Bldg & Grounds/Other Bldg. Maint.
\$ 50,000	14012.6075	Library/Library Support Services/Library Media
\$ 1,349,918	17004.5638	Community Health Endowment/Grants
\$ 2,036,220	18001.5989	Contingency/Misc Other Serv & Chgs
\$ 1,640,654	18002.5081	General Expense/Health Insurance
\$ 1,580,231	18002.5085	General Expense/Pension
\$ 839,055	18002.5086	General Expense/Social Security
\$ 2,400,000	18002.5099	General Expense/27th PP FICA and Pension Exp
\$ 134,722	18002.5423	General Expense/Minor Computer/PC/Laptop
\$ 1,618,539	18002.5621	General Expense/Misc. Contractual
\$ 80,778	18002.5624	General Expense/Auditing
\$ 24,000	18002.5628	General Expense/Consultant Services
\$ 349,467	18002.5631	General Expense/DP Service
\$ 135,268	18002.5632	General Expense/Sys, Dev.
\$ 978,133	18002.5633	General Expense/Software
\$ 55,507	18002.5636	General Expense/Demolition of Buildings
\$ 471,235	18002.5642	General Expense/Legal Services
\$ 56,564	18002.5646	General Expense/State/Federal Lobbying
\$ 292,793	18002.5657	General Expense/Human Service Contracts
\$ 651,412	18002.5658	General Expense/City-wide Payroll System
\$ 154,831	18002.5659	General Expense/Oracle Financial System
\$ 134,330	18002.5865	General Expense/Minor Bldg. & Grounds Imp.
\$ 200,366	18002.5878	General Expense/Problem Resolution Team
\$ 113,221	18002.5880	General Expense/Graffiti Abatement
\$ 360,647	18002.5962	General Expense/Election Expense
\$ 279,735	18002.5970	General Expense/Court & Litigation
\$ 102,440	18002.5998	General Expense/Witness Fees
\$ 452,478	18002.6024	General Expense/City Share Impact Fees (Low Income)
\$ 3,896	18002.6027	General Expense/City Share Impact Fees (Econ, Dev.)
\$ 171,776	18002.6033	General Expense/Pershing Post Closure
\$ 520,245	18013.5822	Street Light/Electricity Streetlights
\$ 434,969	18013.5960	Street Light/Damage to Property
\$ 737,000	18013.6238	Street Light/Lease Principal
\$ 419,196	18013.6239	Street Light/Lease Interest
\$ 115,136	19001.9227	InterfundTransfers/City Share - WIOA
\$ 272,091	78665.5868	LTU/Municipal Serv Cntr/Oper Maint and Repair
\$ 108,969	78665.6076	LTU/Municipal Serv Cntr/Misc Equipment
\$ 459,786	78665.6132	LTU/Municipal Serv Cntr/Buildings
\$ 2,146	79110.5259	LTU/Drainage/Other Operating Supplies
\$ 129,019	79110.6076	LTU/Drainage/Misc Equip
\$ 50,000	79115.5631	LTU/Watershed Mngmt Program/Data Processing

\$	12,633	79115.6029	LTU/Watershed Mngmt Program/Vehicle-Equip Replacement
\$	76,899	79115.6064	LTU/Watershed Mngmt Program/Cars & Trucks
\$	9,381	79155.5259	LTU/Streetscapes/Other Operating Supplies
\$	32,888	79155.6073	LTU/Streetscapes/Heavy Equipment
\$	10,300	79155.6137	LTU/Streetscapes/Nursery Stock
\$	207,570	79615.5621	LTU/Administrative Services/Misc Contractual Services
\$	57,329	79615.5728	LTU/Administrative Services/Schools & Conferences
\$	111,457	79615.6076	LTU/Administrative Services/Misc Equipment

1 40. That unencumbered appropriations and cash (where necessary) from the budget for the
2 fiscal year beginning September 1, 2023, be transferred up to the following amounts
3 effective August 31, 2024:

Transfer max \$	Transfer From:	
\$ 60,000	10005.9220	HR/Risk Mngmt Worker's Comp/Software (Cash Only)
\$ 20,000	12111.5021	Health/CHS Admin/Salaries
\$ 254,000	18002.5081	General Expense/Health Insurance
\$ 24,790	18002.5856	General Exp./City Share Linc Center Maint
	Transfer To:	
\$ 60,000	10011.9140	HR/Risk Mngt Excess Self Ins/Cash Transfers In (Cash Only)
\$ 200,000	11006.9140	LTU/Lincoln Bike Share/Cash Transfers In
\$ 20,000	12151.5420	Health/Dental/Minor Equip
\$ 54,000	295088.5021	Health Channel/Salaries
\$ 24,790	413536.6140/9165	UD/Downtown Public Improvements
	13001.9234	Also \$24,790 to Urban Development CIP

4 41. That unencumbered appropriations and cash (where necessary) from the budget for the
5 fiscal year beginning September 1, 2023, be transferred up to the following amounts
6 effective August 31, 2024, and reappropriated as of September 1, 2024:

Transfer max \$	Transfer From:	
\$ 37,000	12111.5021	Health/CHS Admin/Salaries
\$ 104,000	12114.5021	Health/CHS/Home and Com. Based/Salaries
\$ 200,000	14011.5021	Library/Public Service/Salaries
\$ 565,000	18002.5081	General Expense/Health Insurance
\$ 25,359	78665.5621	LTU/Municipal Serv Cntr/Misc Contractual Services

\$ 16,568	78665.5683	LTU/Municipal Serv Cntr/Bldg Maint Service Contract
\$ 11,870	78665.6064	LTU/Municipal Serv Cntr/Cars & Trucks
\$ 657,299	79000.9220	LTU/Management/Cash Transfers Out
\$ 542,701	79025.6001	LTU/Admin-GF/Reappr of Prior Yr Budget
\$ 100,000	79110.5021	LTU/Drainage/Regular Salaries
\$ 541	79110.5263	LTU/Drainage/Wearing Apparel
\$ 5,062	79110.5325	LTU/Drainage/Ground Maint Supplies
\$ 1,560	79110.5326	LTU/Drainage/Street Paving Supplies
\$ 541	79110.5328	LTU/Drainage/Misc Small Hardware
\$ 6,067	79110.5329	LTU/Drainage/Operating Maintenance Supplies
\$ 4,230	79110.5332	LTU/Drainage/Sand, Cement & Brick
\$ 3,368	79110.5421	LTU/Drainage/Safety Equipment
\$ 864	79110.5422	LTU/Drainage/Small Tools
\$ 32,480	79155.5871	LTU/Streetscapes/Plumbing Repairs
\$ 2,500	79155.5924	LTU/Streetscapes/Rent of Machinery & Equip
\$ 4,522	79155.6029	LTU/Streetscapes/Vehicle-Equip Replacement
\$ 3,393	79155.6072	LTU/Streetscapes/Furniture & Fixtures
\$ 62,714	79615.5633	LTU/Administrative Services/Software
\$ 23,325	79615.5961	LTU/Administrative Services/Education & Training
	Transfer To:	
\$ 250,000	05004.5021	Fire/Fire Emergency Services/Regular Salaries
\$ 25,000	12151.5420	Health/Dental/Minor Equip
\$ 12,000	12151.6076	Health/Dental/Misc. Equip
\$ 4,000	12172.5264	Health/Computer Resources/Computer-Word Proc Suppl
\$ 100,000	12172.5423	Health/Computer Resources/Minor Computer, PC, Laptop
\$ 115,000	13005.5021	UD/Downtown Redev - Spec Proj/Regular Salaries
\$ 7,000	14001.6072	Library/Administration/Furniture & Fixtures
\$ 168,000	14010.6132	Library/Bldg & Grounds/Buildings
\$ 25,000	14012.6069	Library/Support Services /Data Processing Equipment
\$ 100,000	18002.5642	General Expense/Legal Services
\$ 100,000	18002.9221	General Expense/City Match Federal Program
\$ 1,000,000	78665.6132/9140	LTU/Municipal Services Center/Buildings
	79025.9220	Also \$1,000,000 to Cash Transfers Out
\$ 200,000	79866.6076/9140	LTU/Biochar-OT/Misc Equipment
\$ 41,927	78665.5868	LTU/Municipal Serv Cntr/Operations and Maint Repairs
\$ 11,870	78665.6132	LTU/Municipal Serv Cntr/Buildings
\$ 22,233	79110.5259	LTU/Drainage/Other Operating Supplies

\$ 100,000	79110.6029	LTU/Drainage/Vehicle-Equip Replacement
\$ 32,480	79155.5621	LTU/Streetscapes/Misc Contractual Services
\$ 10,415	79155.6137	LTU/Streetscapes/Nursery Stock
\$ 62,714	79615.5621	LTU/Administrative Services/Misc Contractual Services
\$ 23,325	79615.5728	LTU/Administrative Services/Schools & Conferences

1 42. That the unencumbered appropriations and cash (where necessary) from the budget for
2 fiscal year beginning September 1, 2023, be transferred up to the following amounts
3 effective August 31, 2024, and reappropriated as of September 1, 2025:

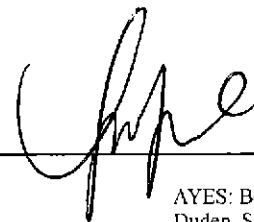
Transfer max \$	Transfer From:	
\$ 265,000	18002.5081	General Expense/Health Insurance
	Transfer To:	
\$ 265,000	05004.5021	Fire/Fire Emergency Services/Regular Salaries

4
5 43. There is hereby appropriated to each departmental operating budget, in the Aging
6 Fund, Animal Control Fund, General Fund, Health Fund, Library Fund, StarTran Fund
7 and 911 Communications Fund, 100% of the unencumbered operating appropriations
8 as shown in the final Appropriation Status Report as of August 31, 2024, and August
9 31, 2025.

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

12 Introduced by:

See further Council Proceedings on next page.




AYES: Beckius, Bowers, Carlson,
Duden, Shobe, Weber, Washington;
NAYS: None.

Approved as to Form & Legality:



City Attorney

Approved this 30th day of August, 2024:



Mayor

24R-342

8/05/24 Council Proceedings:

BECKIUS Verbal Motion to Delay Action three weeks to 8/26/24.
Seconded by Duden & carried by the following vote: AYES: Beckius, Duden, Carlson,
Shobe, Washington, Weber; NAYS: None; ABSENT: Bowers.

8/12/24 Council Proceedings:

BECKIUS Verbal Motion to remove from Pending List for clarification.
Seconded by Duden & carried by the following vote: AYES: Beckius, Bowers, Carlson,
Duden, Shobe, Washington, Weber; NAYS: None.

8/12/24 Council Proceedings:

BECKIUS Verbal Motion to place back on Pending List Date Certain for Action only to 8/26/24.
Seconded by Duden & carried by the following vote: AYES: Beckius, Bowers, Carlson,
Duden, Shobe, Washington, Weber; NAYS: None.

8/26/24 Council Proceedings:

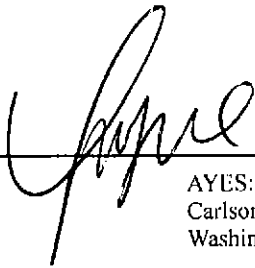
BECKIUS Motion to Amend Bill No. 24R-342 by replacing the Resolution introduced on July 29,
2024, with Substitute Resolution attached here to.
Seconded by Carlson & carried by the following vote: AYES: Beckius, Bowers, Carlson,
Duden, Shobe, Washington, Weber; NAYS: None.

24R-342

MOTION TO AMEND NO. 1

I hereby move to amend Bill No. 24R-342 by replacing the Resolution introduced on July 29, 2024, with the Substitute Resolution attached hereto.

Introduced by:



AYES: Bowers, Beckius,
Carlson, Duden, Shobe, Weber,
Washington; NAYS: None.

Approved as to Form and Legality:



City Attorney

Requested by: Law Department

Reason for Request: Substitute resolution reflects adjustments including council amendments and final valuations.

ADOPTED

AUG 26 2024

BY CITY COUNCIL

Appendix A

Municipal Annual Certification of Program Compliance Form

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

July 24, 2024

Notice to file the Annual Certification of Program Compliance and Signing Resolution with the Nebraska Board of Public Roads Classifications and Standards (NBCS) by October 31, 2024.

Please make this an agenda item for your next City Council / Village Board meeting return to the NBCS by October 31, 2024.

To avoid the suspension of Highway-User Revenue to your municipality please complete the enclosed **MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE** and **SIGNING RESOLUTION** and **return them to the NBCS by October 31, 2024.** Reference Neb. Rev. Stat. §§39-2120 and 39-2121(1).

Penalties for failure to comply can be found in the following State Statutes:

- Failure to comply with the provisions of Neb. Rev. Stat. §39-2115.
- Failure to comply with the provisions of Neb. Rev. Stat. §39-2119.
- Failure to file the Municipal Annual Certification of Program Compliance with the NBCS, Neb. Rev. Stat. §39-2121(2).
- Filing of a materially false Municipal Annual Certification of Program Compliance, Neb. Rev. Stat. §39-2121(3).
- Construction below minimum standards without the prior approval of the NBCS, Neb. Rev. Stat. §39-2121(3).

Roger A. Figard
Lincoln

Barbara J. Keegan
Alliance

Russell Kreachbaum, Jr.
Central City

James A. Litchfield
Wakefield

Brandie Neemann
Lincoln

Steven D. Ramos
Norfolk

Brandon Varilek
Lincoln

Edward R. Wootton, Sr.
Bellevue

LeMoyne D. Schulz
Secretary – ex officio

Note: While the signature of the City Street Superintendent is optional on the certification, the NBCS strongly recommends that the superintendent sign this certification if said municipality has a superintendent.

Please let me know if you have any questions. Email: ndot.bishelp@Nebraska.gov
Phone: (402) 479-4436

Sincerely,



LeMoyne D. Schulz
Secretary for the Board

LDS/2024

Attachments (2)

Vicki Kramer, Director
Department of Transportation

Board of Public Roads Classifications and Standards
1400 Nebraska Parkway
PO Box 94759
Lincoln, NE 68509-4759
dot.nebraska.gov
OFFICE 402-479-4436
ndot.bishelp@nebraska.gov

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, 2024) may result in the suspension of Highway Allocation funds until the documents are filed.

RESOLUTION

**SIGNING OF THE
MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
2024**

Resolution No. 94746

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 the resolution of the governing body of the municipality authorizing the signing of the certification.

Be It resolved that the Mayor Village Board Chairperson of Lincoln, Nebraska
(Check one box) (Print name of municipality)
is hereby authorized to sign the Municipal Annual Certification of Program Compliance.

Adopted this 26 day of August, 2024 at Lincoln Nebraska.
(Month)

City Council/Village Board Members

<u>Tom Beckius</u>	<u>Brodey Weber</u>
<u>James Michael Bowers</u>	<u>Sandra Washington</u>
<u>Justin P. Carlson</u>	_____
<u>Tom Duden</u>	_____
<u>Bonnie Shobe</u>	_____

City Council/Village Board Member Beckius
Moved the adoption of said resolution
Member Carlson Seconded the Motion
Roll Call: 7 Yes 0 No _____ Abstained _____ Absent
Resolution adopted, signed, and billed as adopted.

Attest:

[Signature]
(Signature of Clerk)



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, 2024) 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
2024**

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

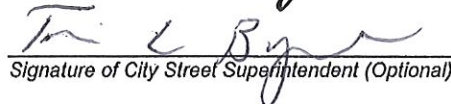
Classifications and Standards, the City Village of Lincoln, Nebraska
(Check one box) (Print name of municipality)

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 included in its public records a copy of this certification and the resolution of the governing body authorizing the signing of this certification by the Mayor or Village Board Chairperson.


Signature of Mayor Village Board Chairperson (Required)

8/30/2024
(Date)


Signature of City Street Superintendent (Optional)

9/6/2024
(Date)

Return the completed original signing resolution and annual certification of program compliance by October 31, 2024 to:

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



Appendix B
List of Funds

City of Lincoln
Listing of Funds
7/17/2024

Fund Group	Fund	Fund
11 - General	00010	General
	00020	Community Impr Financing
	00030	Donations
	00040	Cash Reserve
	00070	Street Improvement
12 - Special Revenue	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
	00176	Casino Gambling
	00180	Community Devel Block Grant
	00185	Grants In Aid
	00190	JTPA
	00191	Workforce Investment Act (WIA)
	00195	Disaster Recovery (FEMA)
	00196	American Rescue Plan Act ARPA
	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
 00590 StarTran Operating
 00595 StarTran Acquisition

13 - Debt Service

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
 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

14 - Capital Projects

00400 Storm Sewer Construction
 00404 Lincoln On The Move (LOTM)
 00405 Street Constr (CIP)
 00407 2004 Hwy User Alloc Bds
 00408 2006 Hwy User Alloc Bds
 00409 2021 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
 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
 00499 Water 2.0

21 - Enterprise

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
 00565 Water 2.0 CIP Expenditures
 00570 Broadband Enterprise
 00575 Watershed/Stormwater
 00579 LES

22 - Internal Service

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 General Liability Self-Insured
 00634 Insurance Premiums
 00635 StarTran Self-Insured Loss
 00636 Excess Self-Insured Loss
 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

31 - Pension Trust

00705 Police & Fire Pension

32 - Expendable Trust

00710 Parks & Rec Special Projects
 00715 Linc/Lanc Seniors Foundation
 00725 Charles Gere Library

33 - Permanent Fund

00730 Lillian Polley Trust

00585 Community Health Endowment

00586 LGH Escrow-Wrk Comp Reserve

00588 Aaron Buckstaff

00720 Joseph J Hompes Trust

35 - Agency Fund

00406 Joint Antelope Valley Auth

00735 Airport Authority

00740 Sales Tax Due State

00745 Lincoln Public Schools

00750 HILP Escrow Accounts

00755 Contractor Deposits

00756 Developer TIF 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

00999 Treasurer's Group Of Accounts

41 - Governmental Full Accrual

00900 Governmental Full Accrual

42 -

00910 General Long Term Liabilities

51 - JPA

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

**CITY OF LINCOLN, NEBRASKA ADOPTED BUDGET
OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025**

FY 2023-24

FUND	ACTUAL SPENT 2020-2021	ACTUAL SPENT 2021-2022	ACTUAL SPENT 2022-2023	BUDGET 2023-2024
GENERAL	\$170,216,229	\$181,558,697	\$201,943,859	\$223,590,818
LIBRARY	\$9,289,525	\$10,195,279	\$10,435,716	\$10,953,726
SOCIAL SECURITY	\$2,580,315	\$13,846	\$0	\$220,000
POLICE & FIRE PENSION	\$9,861,283	\$15,848,787	15,892,655	\$23,381,670
UNEMPLOYMENT COMP.	\$14,163	\$1,515	\$0	\$5,000
TOTAL LIMITED TAX FUNDS	\$191,961,515	\$207,618,124	\$228,272,230	\$258,151,214
BOND INTEREST & REDEMPTION	\$4,091,357	\$4,179,477	\$4,104,438	\$3,393,825
GRAND TOTAL TAX FUNDS	<u>\$196,052,872</u>	<u>\$211,797,601</u>	<u>\$232,376,668</u>	<u>\$261,545,039</u>

FY 2024-25

FY 2025-26

ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE	FUND	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
\$69,756,229	\$174,076,142	\$243,832,371	0.21855	GENERAL	\$76,754,295	\$176,239,365	\$252,993,660	0.22267
\$9,814,709	\$1,794,517	\$11,609,226	0.03075	LIBRARY	\$10,281,007	\$1,843,127	\$12,124,134	0.02983
\$0	\$2,000	\$2,000	0.00000	SOCIAL SECURITY	\$0	\$2,000	\$2,000	0.00000
\$11,658,426	\$12,516,309	24,174,735	0.03653	POLICE & FIRE PENSION	\$12,361,923	\$13,032,146	\$25,394,069	0.03586
\$0	\$5,000	\$5,000	0.00000	UNEMPLOYMENT COMP.	\$0	\$5,000	\$5,000	0.00000
\$91,229,364	\$188,393,968	\$279,623,332	0.28583	TOTAL LIMITED TAX FUNDS	\$99,397,225	\$191,121,638	\$290,518,863	0.28835
\$3,031,860	\$366,531	\$3,398,391	0.00950	BOND INTEREST & REDEMPTION	\$2,404,897	\$308,987	\$2,713,884	0.00698
<u>\$94,261,224</u>	<u>\$188,760,499</u>	<u>\$283,021,723</u>	<u>0.29533</u>	GRAND TOTAL TAX FUNDS	<u>\$101,802,122</u>	<u>\$191,430,625</u>	<u>\$293,232,747</u>	<u>0.29533</u>

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31648	0.31980	0.31793	0.31293	0.29533	0.29533	0.29533
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	1.0%	-0.6%	-1.6%	-5.6%	0.0%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$23,266,889,209	\$23,999,731,796	\$26,783,097,663	\$27,864,096,014	\$34,131,455,666	\$35,463,614,606	\$38,300,703,774

*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 YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 1

<u>REVENUES</u>	<u>FY 2024-2025</u>		<u>FY 2025-2026</u>	
		<u>PERCENT OF TOTAL</u>		<u>PERCENT OF TOTAL</u>
PROPERTY TAXES	94,261,224	33.3%	101,802,122	34.7%
SALES TAXES	101,000,000	35.7%	103,020,000	35.1%
OCCUPATION TAX	4,706,350	1.7%	4,406,350	1.5%
MOTOR VEHICLE TAX	6,762,193	2.4%	6,897,137	2.4%
PERMITS AND FEES	6,849,200	2.4%	6,053,680	2.1%
IN-LIEU-LES	2,110,500	0.7%	2,110,000	0.7%
REIMBURSEMENT FOR SERVICES	3,717,230	1.3%	3,721,609	1.3%
RECREATION RECEIPTS	2,668,219	0.9%	2,830,906	1.0%
TRANSFER FROM OTHER FUNDS	3,767,791	1.3%	11,106,890	3.8%
PARKING METER REVENUE	1,445,026	0.5%	1,445,026	0.5%
COUNTY LIBRARY TAX	1,061,827	0.4%	1,112,243	0.4%
INTEREST INCOME	15,879,282	5.6%	16,019,950	5.5%
INTER-GOVERNMENTAL REVENUE	4,452,004	1.6%	4,618,901	1.6%
RENT	713,719	0.3%	734,556	0.3%
ADMINISTRATIVE FEES	450,000	0.2%	400,000	0.1%
SUNDRY TAXES	29,710	0.0%	29,710	0.0%
SALE OF ASSETS	6,624,948	2.3%	6,999,864	2.4%
EMPLOYEE CONTRIBUTIONS	4,697,361	1.7%	4,838,282	1.6%
EMS TRANSPORT CONTRIBUTIONS	800,000	0.3%	800,000	0.3%
MISCELLANEOUS	9,417,929	3.3%	1,154,888	0.4%
APPROPRIATED BALANCES	11,607,210	4.1%	\$13,130,633	4.5%
TOTAL BUDGETED REVENUES	\$283,021,723	100.0%	\$293,232,747	100.0%

<u>EXPENDITURES</u>	<u>FY 2024-2025</u>		<u>FY 2025-2026</u>	
		<u>PERCENT OF TOTAL</u>		<u>PERCENT OF TOTAL</u>
PERSONNEL COSTS	155,838,555	55.1%	165,514,015	56.4%
SUPPLIES	4,874,431	1.7%	4,745,628	1.6%
OTHER SERVICES, CHARGES	62,772,921	22.2%	63,198,010	21.6%
TRANSFERS	35,312,293	12.5%	35,555,476	12.1%
CAPITAL OUTLAY	1,481,000	0.5%	1,564,050	0.5%
DEBT SERVICE	12,313,115	4.4%	12,608,766	4.3%
TOTAL OPERATING BUDGET	\$272,592,315	96.3%	\$283,185,945	96.6%
CAPITAL IMPROVEMENTS	10,429,408	3.7%	10,046,802	3.4%
TOTAL BUDGETED EXPENDITURES	\$283,021,723	100.0%	\$293,232,747	100.0%

CITY OF LINCOLN, NEBRASKA
 OPERATING AND CAPITAL EXPENDITURE SUMMARY
 ADOPTED BUDGET
 FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 and SEPTEMBER 1, 2025

SCHEDULE 2

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
GENERAL FUND:									
AGING	82,902	116,664	67,491	120,288		120,288	116,788		116,788
CITY COUNCIL	254,478	282,641	330,599	318,307		318,307	321,870		321,870
CITY UNASSIGNED									
CONTINGENCY			765,000	765,000		765,000	765,000		765,000
GENERAL EXPENSE	31,206,250	34,152,329	37,314,237	40,355,239		40,355,239	42,297,500		42,297,500
SPECIAL EVENTS	100,538	126,582	171,500	171,500		171,500	171,500		171,500
COPS INFRASTRUCTURE	793,549	796,757	909,207						
BOND PROCEEDS TRANSFER				3,800,000		3,800,000	2,970,000		2,970,000
STREET LIGHTING	6,568,777	6,648,954	7,356,800	6,680,600		6,680,600	6,554,475		6,554,475
TOTAL-CITY UNASSIGNED	38,669,114	41,724,622	46,516,744	51,772,339		51,772,339	52,758,475		52,758,475
FINANCE	3,513,343	3,913,113	4,195,103	4,591,061		4,591,061	4,828,173		4,828,173
FIRE & RESCUE	37,629,258	40,467,343	46,406,889	48,191,554	750,000	48,941,554	49,858,358	750,000	50,608,358
HUMAN RESOURCES	1,517,778	2,462,695	2,433,985	2,673,702		2,673,702	2,898,661		2,898,661
INTERFUND TRANSFERS:									
BUILDING & SAFETY	1,401,938	1,444,042	1,546,427	1,584,933		1,584,933	1,626,348		1,626,348
CITY MATCH-TRANSPORTATION PLANNING	59,599	51,758	60,585	62,447		62,447	66,304		66,304
ANIMAL CONTROL	939,998	968,198	1,008,830	1,075,916		1,075,916	1,120,830		1,120,830
911 COMMUNICATIONS	5,701,626	5,844,430	6,320,536	6,087,155		6,087,155	6,292,071		6,292,071
AGING PARTNERS	2,290,438	2,311,880	2,450,770	2,527,794		2,527,794	2,580,782		2,580,782
HEALTH DEPT.	5,051,650	5,369,045	6,085,295	6,290,316		6,290,316	6,458,755		6,458,755
STARTRAN	8,265,277	8,749,161	9,523,500	12,442,591		12,442,591	12,986,738		12,986,738
TRANSPORTATION & UTILITIES REVOLVING	227,223	385,013	227,223	220,253		220,253	219,828		219,828
TRANSPORTATION O & M	657,299	657,299	657,299	657,409		657,409	657,354		657,354
AGING CIP PROJECTS			528,110			0			0
LIBRARY CIP PROJECTS		240,000			250,000	250,000		250,000	250,000
STARTRAN CIP PROJECTS					1,052,000	1,052,000		992,050	992,050
TOTAL-INTERFUND TRANSFERS	24,595,048	26,020,826	28,408,575	30,948,814	1,302,000	32,250,814	32,009,010	1,242,050	33,251,060
LAW	3,784,333	3,860,607	3,934,579	4,355,466		4,355,466	4,591,754		4,591,754
MAYOR									
MAYOR'S OFFICE	922,042	1,210,117	1,278,349	1,398,765		1,398,765	1,455,768		1,455,768
CITY COMMUNICATIONS	538,800	542,540	641,108	738,793		738,793	772,640		772,640
WIOA BOARD SUPPORT	144,599	99,687	135,700	143,606		143,606	147,282		147,282
SNAP				48,567		48,567	51,022		51,022
TICKET TO WORK	32,024	57,556	68,935	19,886		19,886	20,850		20,850
TOTAL-MAYOR	1,637,465	1,909,910	2,124,092	2,349,617		2,349,617	2,447,562		2,447,562
PARKS AND RECREATION									
PLANNING	18,022,301	20,268,597	22,569,283	22,500,724	4,534,800	27,035,524	23,509,121	4,162,300	27,671,421
POLICE	2,019,172	2,120,449	2,306,318	2,374,526		2,374,526	2,476,683		2,476,683
TRANSPORTATION AND UTILITIES	46,430,638	53,893,577	53,788,484	55,199,976		55,199,976	58,857,380		58,857,380
URBAN DEVELOPMENT	2,385,929	3,338,757	6,751,756	6,859,605	2,674,083	9,533,688	7,209,887	2,678,000	9,887,887
TOTAL-GENERAL FUND	101,693,938	105,640,599	111,466,924	114,698,983	10,429,525	125,128,508	116,633,135	10,446,022	127,074,157
OTHER TAX FUNDS:									
LIBRARY	10,195,279	10,435,716	10,953,726	11,609,226		11,609,226	12,124,134		12,124,134
POLICE AND FIRE PENSION	15,848,787	15,892,655	23,381,670	24,174,735		24,174,735	25,394,069		25,394,069
SOCIAL SECURITY	13,846		220,000	2,000		2,000	2,000		2,000
UNEMPLOYMENT COMPENSATION	1,515		5,000	5,000		5,000	5,000		5,000
TOTAL-LIMITED TAX FUNDS	27,063,427	26,328,381	35,560,402	36,796,961		36,796,961	37,526,203		37,526,203

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
BOND INTEREST AND REDEMPTION									
TOTAL-NON-LIMITED TAX FUNDS	4,179,477	4,101,825	3,393,825	3,398,391		3,398,391	2,713,884		2,713,884
	4,179,477	4,101,825	3,393,825	3,398,391		3,398,391	2,713,884		2,713,884
TOTAL-ALL TAX FUNDS	211,797,601	232,374,056	261,545,043	272,592,314	10,429,408	283,021,723	283,185,944	10,046,802	293,232,747
SPECIAL REVENUE FUNDS:									
911 COMMUNICATIONS	5,818,255	7,272,461	7,329,436	7,458,552		7,458,552	7,769,208		7,769,208
ADVANCE ACQUISITION	3,131,460	31,804	20,000	30,000		30,000	30,000		30,000
AGING PARTNERS	4,089,256	3,911,351	4,209,126	4,200,046		4,200,046	4,385,935		4,385,935
ANIMAL CONTROL	2,628,825	2,724,575	2,911,939	3,030,276		3,030,276	3,130,730		3,130,730
BUILDING & SAFETY	8,303,011	8,910,606	9,994,497	10,743,849		10,743,849	11,122,911		11,122,911
CABLE ACCESS	168,224	173,275	211,007	222,545		222,545	229,763		229,763
CASH RESERVE	7,200								
CASINO GAMBLING			700,000	450,000		450,000	450,000		450,000
HEALTH FUND	12,319,153	13,338,099	15,545,622	16,100,051		16,100,051	16,719,928		16,719,928
HERITAGE ROOM (Donations Fund)	34,657	42,924	41,073	36,153		36,153	38,438		38,438
IMPACT FEES	30,451	20,254	6,395,710	12,200	19,796,500	19,808,700	12,200	4,606,800	4,619,000
KENO	5,659,281	7,863,033	5,071,730	5,900,070		5,900,070	5,456,888		5,456,888
LINCOLN BIKE SHARE	315,193	427,281	302,790	335,750		335,750	348,750		348,750
PARKS & REC. MAINT/REPAIR	673,528	490,292	487,400	354,400		354,400	366,300		366,300
SPECIAL ASSESSMENT REVENUE	1,153,160	1,225,219							
STARTRAN ACQUISITION	3,255,560	9,509,872	391,385						
STARTRAN OPERATING	14,555,382	17,205,017	16,425,348	18,601,684		18,601,684	19,174,202		19,174,202
TENNIS FEES	1,568	134,500			20,000	20,000		20,000	20,000
TITLE V CLEAN AIR	658,225	660,566	781,772	737,267		737,267	767,120		767,120
TRANSPORTATION O & M	39,962,780	36,831,904	39,844,188	42,170,709		42,170,709	46,577,684		46,577,684
VEHICLE TAX RESIDUAL	9,733,820	9,991,756	9,787,860	9,898,000		9,898,000	9,996,980		9,996,980
TOTAL-SPECIAL REVENUE FUNDS	112,498,989	120,764,789	120,450,883	120,281,552	19,816,500	140,098,052	126,577,037	4,626,800	131,203,837
OTHER FUNDS									
LILLIAN POLLEY EXPENDABLE TRUST	91,713	112,014	99,169	124,459		124,459	128,527		128,527
TOTAL-OTHER FUNDS	91,713	112,014	99,169	124,459		124,459	128,527		128,527
PERMANENT FUNDS									
COMMUNITY HEALTH ENDOWMENT FUND	2,169,873	2,643,430	2,808,451	3,844,689		3,844,689	4,052,855		4,052,855
TOTAL-PERMANENT FUNDS	2,169,873	2,643,430	2,808,451	3,844,689		3,844,689	4,052,855		4,052,855
CAPITAL PROJECTS FUNDS:									
2013 STORM SEWER CONSTRUCTION	40,928								
2016 STORM SEWER CONSTRUCTION	127,419	30,190							
2019 STORM SEWER CONSTRUCTION	2,315,298	1,330,766							
2020 FIRE STATION MODIFICATION & REPAIRS	71,541								
2023-24 JOINT PUBLIC SAFETY BOND			35,000,000						
2024-25 JOINT PUBLIC SAFETY BOND					45,000,000	45,000,000			
2024-25 WATERSHED MANAGEMENT					13,600,000	13,600,000			
2025-26 DOWNTOWN LIBRARY REPLACEMENT/BRANCH IMPROVEMENTS							75,000,000		75,000,000
MIBS (streetlights and sidewalks)					5,810,917	5,810,917	5,807,000		5,807,000
HIGHWAY ALLOCATION FUNDS			4,703,690		4,925,490	4,925,490	8,000,983		8,000,983
LINCOLN ON THE MOVE	7,845,868	20,834,895	15,707,000		18,000,000	18,000,000	4,016,685		4,016,685

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
PARKING FACILITY BOND SERIES 2019	6,695,273								
RAILROAD TRANSPORTATION SAFETY DISTRICT					200,000	200,000			
TAX INCREMENT FINANCING ADMIN FEE C.I.P.			150,000		150,000	150,000		150,000	150,000
TAX INCREMENT FINANCING C.I.P.	215,871	250,243			4,102,919	4,102,919	12,102,919		12,102,919
TURNBACK TAX - AFFORDABLE HOUSING	27,514		230,000		234,600	234,600		239,300	239,300
VEHICLE TAX CONSTRUCTION	6,839,442	7,019,234	6,834,670		6,969,000	6,969,000		7,038,690	7,038,690
VEHICLE TAX RESIDENTIAL REHABILITATION	2,889,356	2,962,522	2,907,285		2,929,000	2,929,000		2,958,290	2,958,290
ANTICIPATED CONTRIBUTIONS TO PROJECTS:									
DEVELOPER CONTRIBUTION					7,760,000	7,760,000		2,000,000	2,000,000
FEDERAL AID - STARTRAN			1,419,830						
FEDERAL AID - URBAN DEVELOPMENT					7,375,000	7,375,000		125,000	125,000
OTHER FUNDING - BROADBAND					700,000	700,000		700,000	700,000
OTHER FUNDING - FINANCE					410,000	410,000		875,000	875,000
OTHER FUNDING - FIRE					450,000	450,000			
OTHER FUNDING - LIBRARY								10,000,000	10,000,000
OTHER FUNDING - LTU			2,000,000		115,040,000	115,040,000		4,560,000	4,560,000
OTHER FUNDING - PARKS & RECREATION			301,000		19,898,200	19,898,200		2,579,200	2,579,200
OTHER FUNDING - POLICE								2,800,000	2,800,000
OTHER FUNDING - STARTRAN			2,567,839		3,721,825	3,721,825		5,580,136	5,580,136
OTHER FUNDING - URBAN DEVELOPMENT					710,000	710,000		710,000	710,000
STATE/FEDERAL AID - AGING			112,439						
STATE/FEDERAL AID - FINANCE					410,000	410,000			
STATE/FEDERAL AID - LTU			6,300,000		13,883,150	13,883,150		14,190,699	14,190,699
STATE/FEDERAL AID - PARKS & RECREATION			920,000		1,393,800	1,393,800			
STATE/FEDERAL AID - STARTRAN					14,074,634	14,074,634			
TOTAL-CAPITAL PROJECTS FUNDS	27,068,510	32,427,850	79,153,753		287,748,535	287,748,535		181,354,632	181,354,632
DEBT SERVICE FUNDS:									
HIGHWAY ALLOCATION BONDS	6,187,264	6,711,047	6,203,400	4,142,500		4,142,500	4,100,725		4,100,725
SPECIAL ASSESSMENT DEBT (SINKING)	1,070,657	1,497,017	1,882,620	1,885,870		1,885,870	1,883,730		1,883,730
TAX INCREMENT DEBT SERVICE	17,564,877	16,133,670	476,917	418,389		418,389	321,143		321,143
TURNBACK TAX BONDS	1,557,542	1,860,809	1,769,548	1,764,898		1,764,898	1,764,348		1,764,348
TOTAL-DEBT SERVICE FUNDS	26,380,340	26,202,543	10,332,485	8,211,657		8,211,657	8,069,946		8,069,946
ENTERPRISE FUNDS:									
BROADBAND ENTERPRISE	2,205,780	2,782,822	2,605,655	2,617,435		2,617,435	2,682,359		2,682,359
EMS ENTERPRISE	8,041,087	9,201,475	10,283,331	10,818,585		10,818,585	11,317,315		11,317,315
GOLF CAPITAL IMPROVEMENT	1,951,032	1,014,942	168,150	41,000	815,000	856,000	41,000	500,000	541,000
GOLF REVENUE	5,126,397	6,040,729	5,233,534	5,223,359	327,600	5,550,959	5,237,812	333,100	5,570,912
PARKING FACILITIES	14,133,709	12,113,663	14,668,453	13,599,657	250,000	13,849,657	14,216,267	1,506,900	15,723,167
PARKING FACILITIES C.I.P.	11,606,763	2,729,556							
PARKING LOT REVOLVING	1,686,278	2,113,731	2,148,800	2,213,604		2,213,604	2,224,804		2,224,804
PINNACLE BANK ARENA	5,617,258	5,985,807	6,810,902	7,023,855		7,023,855	7,023,855		7,023,855
SOLID WASTE MANAGEMENT CIP					2,115,000	2,115,000		2,085,000	2,085,000
SOLID WASTE MANAGEMENT REVENUE	14,271,954	16,048,924	18,126,886	14,240,586	8,735,000	22,975,586	14,381,413	6,635,000	21,016,413
WASTEWATER	43,104,262	39,853,607	46,609,275	34,231,403	60,893,000	95,124,403	37,789,716	13,837,000	51,626,716
WATER	40,439,935	36,993,064	56,692,482	38,602,469	131,603,400	170,205,869	37,181,823	34,214,000	71,395,823
TOTAL-ENTERPRISE FUNDS	148,184,455	134,878,320	163,347,468	128,611,953	204,739,000	393,350,953	192,096,364	59,111,000	191,207,364
GRANTS-IN-AID FUNDS:									
AGING PARTNERS MULTI-COUNTY GRANTS	663,985	544,598	1,045,950	672,525		672,525	705,370		705,370

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
COMMUNITY DEVELOPMENT - HOME	878,035	1,368,937	1,743,440	1,553,578		1,553,578	1,553,623		1,553,623
COMMUNITY DEVELOPMENT BLOCK GRANT	3,229,795	3,321,274	2,490,303	2,538,377		2,538,377	2,538,347		2,538,347
HEALTH-AIR POLLUTION-EPA	118,708	113,003							
HUMAN RIGHTS	65,512	66,439	70,923	66,006		66,006	68,148		68,148
LEAD HAZARD CONTROL	187,685	297,173	205,288	217,597		217,597	231,045		231,045
POLICE-DOMESTIC VIOLENCE	88,055	97,851	129,978	134,814		134,814	144,747		144,747
POLICE-VICTIM WITNESS	326,320	280,461	312,138	320,971		320,971	336,068		336,068
POLICE-YOUTH COM. OUTREACH	89,270	100,516	97,206	199,783		199,783	209,110		209,110
POLICE - COPS	79,104	22,737	640,479	608,699		608,699	677,992		677,992
SAFER	777,546	-282		2,049,570		2,049,570	2,207,088		2,207,088
STARTRAN PLANNING	190,143	182,858	298,983	312,233		312,233	331,520		331,520
URBAN SEARCH & RESCUE	1,392,792	1,399,108	1,291,293	1,111,199		1,111,199	1,137,024		1,137,024
WORKFORCE INVESTMENT ACT	1,304,739	1,632,434	1,451,476	1,269,101		1,269,101	1,219,400		1,219,400
TOTAL GRANTS-IN-AID FUNDS	9,391,689	9,427,107	9,777,457	11,054,453		11,054,453	11,359,482		11,359,482

FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:

CAPITAL PROJECTS	14,686,060	27,756,803							
FEMA	129,652	-14,107							
DONATIONS (net of budgeted projects)	2,618,987	1,100,541							
GRANTS-IN-AID (net of budgeted projects)	42,936,423	33,233,706							
JOSEPH J. HOMPES TRUST	24,564	18,716							
PARKS & RECREATION SPECIAL PROJECTS	648,979	503,063							
STREET CONSTRUCTION C. I. P.	54,868,997	83,128,553							
SPECIAL ASSESSMENT C.I.P.	49,096								
TOTAL NON-BUDGETED FUNDS	115,962,758	145,727,275	0	0	0	0	0	0	0
TOTAL NON TAX FUNDS	441,748,327	472,183,328	385,969,666	272,128,763	512,304,035	784,432,798	282,284,211	245,092,432	527,376,643
GRAND TOTAL - INCLUDING INTERFUND TRANSFERS	653,545,928	704,557,384	647,514,709	544,721,077	522,733,443	1,067,454,521	565,470,155	255,139,234	820,609,390

LESS INTERFUND TRANSFERS:

FROM ADVANCE ACQUISITION TO CAPITAL PROJECTS	-350,000								
FROM BROADBAND TO INFORMATION SERVICES				-100,000		-100,000	-100,000		-100,000
FROM BUILDING & SAFETY TO DONATIONS	-7,294	-3,162							
FROM BUILDING & SAFETY TO PARKING FACILITIES				-62,250		-62,250	-62,250		-62,250
FROM CAPITAL PROJECTS TO GENERAL		-10,284							
FROM CAPITAL PROJECTS TO LAAA	-99,484								
FROM CAPITAL PROJECTS TO STREET CONSTRUCTION CIP	-410,658	-258,447							
FROM CAPITAL PROJECTS TO TIF	-12,776								
FROM CASINO TO GENERAL				-450,000		-450,000	-450,000		-450,000
FROM 911 CARES PUBLIC SAFETY REIMB TO CAPITAL PROJECTS		-1,021,094							
FROM CDBG TO 2019 STORM SEWER CONST	-87,340								
FROM COMMUNITY IMPROVEMENT FINANCING TO CAPITAL IMPROVE	-282,462	-776,000							
FROM DAMAGED PROPERTY TO GENERAL		-49,000							
FROM DEVELOPER PURCHASED TIF TO CAPITAL PROJECTS	-2	-967,000							
FROM DONATIONS TO CAPITAL PROJECTS	-335,842								
FROM DONATIONS TO GRANTS IN AID	-693	-456							
FROM DONATIONS TO HEALTH	-281								
FROM FLEET TO GENERAL				-9,455		-9,455	-7,313,799		-7,313,799
FROM GENERAL TO CAPITAL PROJECTS	-2,389,108	-1,725,200							
FROM GENERAL TO DONATIONS	-20,000	-111,000							
FROM GENERAL TO FAST FORWARD		-1,000,000							

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
FROM GENERAL TO FEMA		-7,227							
FROM GENERAL TO FLEET SERVICES				-3,800,000		-3,800,000	-2,970,000		-2,970,000
FROM GENERAL TO GRANTS IN AID	-1,175,402	-428,002	-444,715	-424,063		-424,063	-437,845		-437,845
FROM GENERAL TO POLICE GARAGE		-308,000							
FROM GENERAL TO TAX SUBSIDIZED FUNDS	-24,595,048	-26,020,826	-27,496,575	-30,948,814		-30,948,814	-32,009,010		-32,009,010
FROM GENERAL TO TIF	-4,486								
FROM GENERAL TO WIOA	-22,153								
FROM GENERAL LIABILITY SELF-INSURED TO GENERAL FUND	-62,299								
FROM GOLF CAPITAL IMPROVE TO CAPITAL PROJECTS	-118,079	-1,002,642							
FROM GOLF CAPITAL IMPROVE TO GENERAL				-41,000		-41,000	-41,000		-41,000
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS		-536,524							
FROM GRANTS IN AID TO CAPITAL PROJECTS	-500,000								
FROM GRANTS IN AID TO GENERAL FUND	-14								
FROM GRANTS IN AID TO HEALTH	-9,330	-18,321							
FROM GRANTS IN AID TO LIBRARY	-3,289	-1,961							
FROM HEALTH TO DONATIONS	-34,000	-37,077							
FROM KENO TO CAPITAL PROJECTS	-861,237	-2,747,891							
FROM KENO TO DONATIONS	-203,363	-199,014							
FROM KENO TO GENERAL	-553,663	-545,766	-607,000	-2,034,370		-2,034,370	-1,958,688		-1,958,688
FROM LIBRARY TO CIP		-87,907							
FROM LINCOLN ON THE MOVE TO ST CONST	-7,618,396	-20,458,515	-11,545,410						
FROM PARKING FAC BND 2019 TO PARKING CIP	-6,695,273								
FROM PARKING FACILITIES TO PARKING FAC CONST	-2,834,039								
FROM PARKING FACILITIES TO GENERAL	-2,095,026	-2,040,859	-2,495,026	-2,495,026		-2,495,026	-2,495,026		-2,495,026
FROM PARKING LOTS & JPA FAC TO STREET CONTR CIP	-8,030	-5,269	-8,100	-9,000		-9,000	-9,000		-9,000
FROM PARKS & REC MAINT TO CAPITAL PROJECTS	-375,000	-321,642	-487,400	-354,400		-354,400	-366,300		-366,300
FROM PARKS & REC MAINT TO GENERAL									
FROM PARKS & REC MAINT TO GOLF REVENUE		-168,650							
FROM PARKS REC SPEC PROJ TO CAPITAL PROJECTS	-9,922								
FROM POLICE GARAGE TO GENERAL				-17,471		-17,471	-18,584		-18,584
FROM SOCIAL SECURITY TO GENERAL	-13,846		-220,000	-2,000		-2,000	-2,000		-2,000
FROM SOLID WASTE TO HEALTH	-1,949,226	-1,950,879	-2,012,419	-2,033,192		-2,033,192	-2,106,806		-2,106,806
FROM SOLID WASTE MGMT REV TO 2015 SOLID WASTE MGMT BONDS		-3,470							
FROM SPECIAL ASSESSMENT (CIP) TO SPECIAL ASSESS REV	-46,848								
FROM SPECIAL ASSESSMENT REVENUE TO SPECIAL ASSESS (CIP)		-3,174							
FROM SPECIAL ASSESSMENT DEBTY TO SPECIAL ASSESS REV	-784,489	-1,212,117		-1,600,000		-1,600,000	-1,600,000		-1,600,000
FROM ST CONST CIP TO CAPITAL PROJECTS	-525,007								
FROM ST CONST CIP TO PARKING FACILITY CONSTRUCTION	-208,771								
FROM 2013 STORM SEWER CONST TO 2016 STORM SEWER CONST	-40,928								
FROM 2019 STORM SEWER CONST TO GRANTS IN AID	-44,949								
FROM 2019 STORM SEWER CONST TO ST CONST CIP		-23,714							
FROM TENNIS CAPITAL IMPROVEMENT TO CAPITAL PROJECTS	-1,568	-134,500		-20,000		-20,000	-20,000		-20,000
FROM TIF TO CAPITAL PROJECTS	-3,367,022	-1,009,831		-205,531		-205,531	-157,006		-157,006
FROM TIF TO GENERAL	-36,765								
FROM TIF TO STREET CONST	-891,900								
FROM TRANSP O & M TO STREET CONST CIP	-10,917,986	-4,798,203							
FROM TRANSP O & M TO GENERAL	-50,000								
FROM TRANSP O & M TO HWY USER ALLOC BONDS	-6,186,180	-280,947							
FROM TRANSP & UTILITIES REV TO GENERAL	-183,169	-77,000		-210,053		-210,053	-227,076		-227,076
FROM UNEMPLOYMENT COMP TO GENERAL	-1,515		-5,000	-5,000		-5,000	-5,000		-5,000
FROM VEHICLE TAX CONST TO ST CONST CIP	-6,839,442	-7,019,234							
FROM VEHICLE TAX RESIDENTIAL TO ST CONST CIP	-2,889,356	-2,962,522							
FROM VEHICLE TAX RESIDUAL TO TRANSP O & M	-9,733,717	-9,991,756	-9,787,860	-9,898,000		-9,898,000	-9,996,980		-9,996,980
FROM WATER TO STREET CONTR (CIP)	-15,100								

	2021-22	2022-23	TOTAL BUDGET 2023-24	2024-2025 BUDGET			2025-2026 BUDGET		
				OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
FROM WATER TO GENERAL FUND				-116,150		-116,150	-120,916		-120,916
FROM WIOA TO GENERAL			-25,000						
GRAND TOTAL - NET OF TRANSFERS	557,040,685	614,235,771	592,380,204	489,885,302	522,733,443	1,012,618,746	503,002,869	255,139,234	758,142,104
INTERNAL SERVICE FUNDS:									
COBRA & RETIREES INS PREMIUMS	791,171	736,804	744,081	749,232		749,232	744,081		744,081
FLEET SERVICES	10,062,232	8,843,712	7,812,812	10,812,762		10,812,762	17,363,729		17,363,729
INFORMATION SERVICES	13,732,444	17,557,513	13,332,661	14,467,517		14,467,517	14,727,896		14,727,896
LONG TERM DISABILITY	131,527	114,257	175,000	175,000		175,000	175,000		175,000
MUNICIPAL SERVICES CENTER	2,400,015	3,980,423	3,182,278	3,209,910		3,209,910	3,325,565		3,325,565
POLICE GARAGE	4,857,597	6,404,455	6,528,328	6,235,309		6,235,309	6,462,910		6,462,910
RADIO MAINTENANCE	1,030,995	1,083,573	1,603,417	1,851,400		1,851,400	1,908,215		1,908,215
SELF INSURED DENTAL	1,918,160	1,905,221	1,930,717	1,943,481		1,943,481	1,944,165		1,944,165
SELF INSURED HEALTH	39,370,063	42,917,961	43,315,802	50,205,092		50,205,092	51,026,274		51,026,274
SELF INSURED LOSS	6,319,646	4,542,088	5,069,957	5,072,810		5,072,810	5,072,810		5,072,810
FEBA	1,241,969	1,257,317	1,349,999	1,349,199		1,349,199	1,349,199		1,349,199
TRANSPORTATION & UTILITIES REVOLVING	11,372,696	11,321,502	12,515,766	13,491,577		13,491,577	14,021,331		14,021,331
WORKERS COMPENSATION	2,468,503	3,169,764	3,324,203	3,524,095		3,524,095	3,574,530		3,574,530
TOTAL INTERNAL SERVICE FUNDS	95,697,018	103,834,690	100,885,021	113,087,384		113,087,384	121,695,705		121,695,705

CITY OF LINCOLN, NEBRASKA
REVENUE SUMMARY
ADOPTED BUDGET
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 3

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
GENERAL FUND:					
PROPERTY TAX	60,359,791	64,004,881	69,721,725	69,756,229	76,754,295
MOTOR VEHICLE TAX	6,799,661	7,067,250	6,614,894	6,762,193	6,897,137
SALES TAX	99,344,559	104,821,993	101,000,000	101,000,000	103,020,000
OCCUPATION TAX	6,435,367	6,291,095	5,181,580	4,706,350	4,406,350
PERMITS AND FEES	4,982,063	5,553,132	4,700,399	6,784,200	5,990,680
IN LIEU TAX-LES	2,179,442	2,178,659	2,100,000	2,100,000	2,100,000
REIMBURSEMENT FOR SERVICES	4,342,025	4,819,775	3,745,762	3,690,880	3,695,259
RECREATION RECEIPTS	2,036,383	2,151,697	2,582,817	2,668,219	2,830,906
TRANSFERS FROM OTHER FUNDS	1,277,845	890,117	1,051,000	3,767,791	11,106,890
PARKING METER RECEIPTS	1,445,026	1,445,026	1,905,026	1,445,026	1,445,026
EARNED INTEREST	11,451,944	18,774,444	12,722,108	15,728,201	15,871,201
INTER-GOVERNMENTAL REVENUE	2,812,795	3,110,462	4,115,724	4,452,004	4,618,901
RENT	632,771	703,075	583,151	712,519	733,356
ADMINISTRATIVE FEES	508,169	497,766	360,000	450,000	400,000
SUNDRY TAXES	47,239	50,954	29,710	29,710	29,710
SALE OF ASSETS	10,100	6,905			
MISCELLANEOUS	773,817	1,066,265	7,176,922	19,779,049	13,093,949
TOTAL-GENERAL FUND	\$205,438,997	\$223,433,496	\$223,590,818	\$243,832,371	\$252,993,660
OTHER TAX FUNDS:					
LIBRARY					
PROPERTY TAX	9,347,746	9,783,943	9,220,808	9,814,709	10,281,007
INTEREST INCOME	9,295	55,917	9,500	9,690	9,884
COUNTY LIBRARY TAX	943,341	955,147	998,418	1,061,827	1,112,243
MISCELLANEOUS LIBRARY RECEIPTS	163,102	76,203	67,000	65,000	63,000
RENT	1,200	1,858	1,200	1,200	1,200
REIMBURSEMENT FOR SERVICES	8,699	1,961	26,350	26,350	26,350
MISCELLANEOUS	29,004	28,812	625,450	625,450	625,450
IN LIEU OF TAX	3,747	3,247	5,000	5,000	5,000
TOTAL-LIBRARY	\$10,506,134	\$10,907,088	\$10,953,726	\$11,609,226	\$12,124,134
POLICE & FIRE PENSION					
PROPERTY TAX	10,635,409	9,759,912	8,979,517	11,658,426	12,361,923
INTEREST INCOME	6,632	38,320	10,000	40,000	40,000
MISCELLANEOUS	511,596	271,001	700,000	350,000	350,000
EMPLOYEE CONTRIBUTIONS	3,839,689	4,228,254	4,287,674	4,697,361	4,838,282
EMS TRANSPORT CONTRIBUTIONS	894,267	770,742	770,625	800,000	800,000
SALE OF ASSETS			8,630,354	6,624,948	6,999,864
IN LIEU OF TAX	4,201	3,250	3,500	4,000	4,000
TOTAL-POLICE & FIRE PENSION	\$15,891,794	\$15,071,479	\$23,381,670	\$24,174,735	\$25,394,069
SOCIAL SECURITY					
PROPERTY TAX	800	1,019			
INTEREST INCOME					
MISCELLANEOUS			220,000	2,000	2,000
IN LIEU OF TAX					
TOTAL-SOCIAL SECURITY	\$800	\$1,019	\$220,000	\$2,000	\$2,000
UNEMPLOYMENT COMPENSATION					
PROPERTY TAX	15	19			
SUNDRY & IN LIEU OF TAX					
INTEREST INCOME					
MISCELLANEOUS			5,000	5,000	5,000
TOTAL-UNEMPLOYMENT COMPENSATION	\$15	\$19	\$5,000	\$5,000	\$5,000

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
BOND INTEREST AND REDEMPTION					
BOND PROCEEDS					
PROPERTY TAX	3,989,442	3,941,503	2,799,685	3,031,860	2,404,897
INTEREST INCOME	8,809	46,252	12,240	101,391	98,865
SUNDRY & IN LIEU OF TAX	1,614	1,309	1,900	1,500	1,000
MISCELLANEOUS			580,000	263,640	209,122
TOTAL-BOND INTEREST AND REDEMPTION	\$3,999,865	\$3,989,064	\$3,393,825	\$3,398,391	\$2,713,884
TOTAL-ALL TAX FUNDS	\$235,837,605	\$253,402,165	\$261,545,039	\$283,021,723	\$293,232,747
SPECIAL REVENUE FUNDS:					
9-1-1 COMMUNICATION	7,429,181	7,747,446	7,385,350	7,458,552	7,769,208
ADVANCE ACQUISITION	4,615,665	604,486			
AGING PARTNERS	3,852,357	4,437,918	4,209,126	4,200,047	4,385,936
ANIMAL CONTROL	2,644,764	2,769,106	2,911,939	3,030,276	3,130,730
BUILDING & SAFETY	10,294,579	8,195,702	9,994,497	9,527,824	9,931,548
CABLE ACCESS TELEVISION	192,945	165,603	180,000	170,000	160,000
CASH RESERVE	800,000				
CASINO GAMBLING		972,056	700,000	1,500,000	1,850,000
COMMUNITY IMPROVEMENT FINANCING	1,128,370	1,571,388			
FAST FORWARD	17,080	1,119,318			
HEALTH	12,896,344	13,554,667	15,545,621	16,100,051	16,719,745
HERITAGE ROOM (Donations Fund)	49,646	53,100	41,073	50,000	50,000
IMPACT FEES	2,188,393	6,729,304	6,555,100	6,870,100	6,870,100
KENO	7,359,580	7,392,105	5,482,113	6,049,750	5,850,250
LINCOLN BIKE SHARE	207,656	318,328	145,000	145,000	145,000
PARKS & REC. MAINT/REPAIR	448,949	473,454	375,697	504,400	520,800
SPECIAL ASSESSMENT REVENUE	838,873	1,232,602	1,625,000		
STARTRAN ACQUISITION	9,707,646	486,228	391,385		
STARTRAN OPERATING	16,100,942	18,234,512	16,425,349	18,601,684	19,174,202
TENNIS CAPITAL IMPROVEMENTS FUND	27,574	55,935			
TITLE V CLEAN AIR	769,649	728,077	758,836	700,700	712,095
TRANSPORTATION O & M	42,943,382	45,775,880	39,812,909	42,170,709	46,577,684
TOTAL-SPECIAL REVENUE FUNDS	\$124,513,575	\$122,617,215	\$112,538,995	\$117,079,093	\$123,847,298
OTHER FUNDS					
LILLIAN POLLEY EXPENDABLE TRUST	110,072	137,703	99,169	134,000	134,000
JOINT ANTELOPE VALLEY AUTH.					
TOTAL-OTHER FUNDS	\$110,072	\$137,703	\$99,169	\$134,000	\$134,000
PERMANENT FUNDS					
COMMUNITY HEALTH ENDOWMENT FUND	10,394,491	4,886,864	2,808,451	3,844,689	4,052,855
TOTAL-PERMANENT FUNDS	\$10,394,491	\$4,886,864	\$2,808,451	\$3,844,689	\$4,052,855
CAPITAL PROJECTS FUNDS:					
CITY STREET LIGHTS (COPS)				3,700,000	3,700,000
STREET CONSTRUCTION CAPITAL PROJECTS	52,664,622	79,383,487	4,703,690	4,925,490	8,000,983
TAX INCREMENT FINANCING CIP	4,332	567,718	541,385	4,102,919	12,102,919
VEHICLE TAX CONSTRUCTION	6,844,442	7,029,234	6,743,881	6,969,000	7,038,690
VEHICLE TAX RESIDUAL	9,738,819	10,001,756	2,908,592	9,898,000	9,996,980
VEHICLE TAX RESIDENTIAL REHABILITATION	2,894,377	2,972,522	2,908,592	2,929,000	2,958,290
CAPITAL PROJECTS	18,011,293	36,054,399			
LINCOLN ON THE MOVE	16,804,298	18,192,963	15,707,000	18,000,000	4,016,685
DEVELOPER CONTRIBUTION				7,760,000	2,000,000
RAILROAD TRANSPORTATION SAFETY DISTRICT				200,000	
ANTICIPATED CONTRIBUTIONS TO PROJECTS					
STATE/FEDERAL AID CAPITAL - AGING			112,439		
STATE/FEDERAL AID CAPITAL - FINANCE				410,000	
STATE/FEDERAL AID CAPITAL - LTU			6,300,000	13,883,150	14,190,699
STATE/FEDERAL AID CAPITAL - PARKS & RECREATION				1,393,800	
STATE/FEDERAL AID - STARTRAN			11,082,669	14,074,634	21,920,730

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
FEDERAL AID - URBAN DEVELOPMENT				7,250,000	
OTHER FUNDING - PARKS & RECREATION			920,000	19,898,200	2,579,200
OTHER FUNDING - TRANSPORTATION & UTILITIES			200,000	117,150,917	6,667,000
OTHER FUNDING - LIBRARY					10,000,000
OTHER FUNDING - FINANCE				1,110,000	1,575,000
OTHER FUNDING - FIRE				450,000	
OTHER FUNDING - POLICE					2,800,000
OTHER FUNDING - STARTRAN			2,567,839	3,721,825	5,580,136
OTHER FUNDING - URBAN DEVELOPMENT				944,600	949,300
GOLF IMPROVEMENTS - PARKS & RECREATION				220,000	220,000
GOLF SURCHARGE - PARKS & RECREATION			133,300	327,600	333,100
TOTAL-CAPITAL PROJECTS FUNDS	\$106,962,183	\$154,202,079	\$54,829,387	\$239,319,135	\$116,629,712
DEBT SERVICE FUNDS:					
HIGHWAY USER ALLOCATION BONDS	6,186,180	6,709,847	6,203,400	4,142,500	4,100,725
SPECIAL ASSESSMENTS DEBT (SINKING)	1,720,099	1,391,297	1,625,000	1,725,000	1,725,000
TAX INCREMENT FINANCING DEBT SERVICE	18,313,006	19,158,472	476,917	212,858	164,137
TURN BACK TAX BONDS	681,378	2,333,444	2,300,000	2,412,000	2,460,000
TOTAL-DEBT SERVICE FUNDS	\$26,900,663	\$29,593,060	\$10,605,317	\$8,492,358	\$8,449,862
ENTERPRISE FUNDS:					
BROADBAND ENTERPRISE	1,945,837	1,832,141	1,976,109	1,976,109	1,976,109
EMS ENTERPRISE	9,842,705	10,283,195	9,725,781	10,282,069	10,792,652
EMS ENTERPRISE - CARES REIMBURSEMENT		238,296			
GOLF CAPITAL IMPROVEMENT	2,367,588	871,379	265,490	265,490	265,490
GOLF REVENUE	5,363,657	6,261,864	5,074,807	5,921,003	5,943,003
PARKING FACILITIES	10,683,319	11,325,743	13,178,904	12,874,037	13,053,353
PARKING FACILITIES CIP	14,532,901	2,841,373			
PARKING LOTS AND JPA GARAGES	1,595,485	2,067,573	2,202,318	2,420,693	2,394,770
PINNACLE BANK ARENA	7,218,400	7,631,359	6,810,902	7,023,855	7,023,855
SOLID WASTE MANAGEMENT CIP					
SOLID WASTE MANAGEMENT REVENUE	16,262,387	17,984,849	18,019,929	20,159,619	20,406,142
WASTEWATER	45,067,138	44,733,177	46,594,124	46,396,224	48,617,789
WATER	59,197,624	53,844,769	56,539,810	63,164,097	66,044,711
TOTAL-ENTERPRISE FUNDS	\$174,077,041	\$159,915,718	\$160,388,174	\$170,483,196	\$176,517,874
GRANTS-IN-AID FUNDS:					
AGING PARTNERS MULTI-COUNTY GRANTS	684,324	753,494	1,045,950	684,009	733,114
COMMUNITY DEVELOPMENT - HOME	841,168	1,220,931	1,633,680	1,553,440	1,553,440
COMMUNITY DEVELOPMENT BLOCK GRANT	2,542,489	3,044,632	2,490,303	2,538,377	2,538,247
COMMUNITY DEVELOPMENT BLOCK GRANT - CARES REIMBUF	651,990				
HUMAN RIGHTS	66,500		71,500	70,780	72,780
LEAD HAZARD CONTROL	17,213	360,963	205,288	422,527	435,643
POLICE-COPS	21,534	86,479	353,516	353,516	353,516
POLICE-DOMESTIC VIOLENCE	84,626	95,440	119,368	119,368	119,368
POLICE-VICTIM WITNESS	289,980	354,734	312,138	312,138	312,138
POLICE-YOUTH COM. OUTREACH	74,588	105,531	97,206	97,206	97,206
STARTRAN PLANNING	56,575	51,758	298,983	312,233	331,520
URBAN SEARCH & RESCUE	1,770,342	1,504,463	1,291,293	1,291,293	1,291,293
SAFER GRANT	1,166,582			2,049,570	2,207,088
WORKFORCE INVESTMENT ACT	1,427,644	1,594,370	1,451,477	1,269,101	1,219,400
TOTAL GRANTS-IN-AID FUNDS	\$9,695,555	\$9,172,795	\$9,370,702	\$11,073,558	\$11,264,753
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:					
2016 STORM SEWER CONSTRUCTION	177,392	17,138			
2019 STORM SEWER CONSTRUCTION	435,698	985,428			
2013 SOLID WASTE MGMT BONDS	2,431	14,565			
2015 SOLID WASTE MGMT BONDS	4,911	8,649			
2021 HWY USER ALLOCATION BONDS	55,720	341,280			
AMERICAN RESCUE PLAN ACT ARPA	33,659,260	12,484,562			
DISASTER RECOVERY	3,757,525	152,352			

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
DONATIONS (net of budgeted projects)	1,723,289	2,186,877			
GENERAL OBLIGATIONS BONDS: LIBRARY					75,000,000
GENERAL OBLIGATIONS BONDS: PUBLIC SAFETY/JOINT FIRE & RESCUE/POLICE				45,000,000	
GENERAL OBLIGATIONS BONDS: WATERSHED MANAGEMENT				13,600,000	
GRANTS-IN-AID (net of budgeted projects)	52,117,539	26,353,432			
JOSEPH J. HOMPES TRUST	92,312	94,277			
ROBERT CRAWFORD CORRIDOR	301,931	481,227			
PARKS & RECREATION SPECIAL PROJECTS	489,261	628,979			
SPECIAL ASSESSMENT CIP		3,174			
TOTAL NON-BUDGETED FUNDS	\$92,817,269	\$43,751,940	\$0	\$58,600,000	\$75,000,000
TOTAL NON-TAX FUNDS	\$545,470,849	\$524,277,374	\$350,640,195	\$609,026,029	\$515,896,354
GRAND TOTAL - INCLUDING INTERFUND TRANSFERS	\$781,308,454	\$777,679,539	\$612,185,234	\$892,047,752	\$809,129,101
LESS INTERFUND TRANSFERS:					
FROM ADVANCE ACQUISITION TO CAPITAL PROJECTS	-350,000				
FROM BROADBAND TO INFORMATION SERVICES				-100,000	-100,000
FROM BUILDING & SAFETY TO DONATIONS	-7,294	-3,162			
FROM BUILDING & SAFETY TO PARKING FACILITIES				-62,250	-62,250
FROM CAPITAL PROJECTS TO DEVELOPER PURCHASED TIF	-2	-967,000			
FROM CAPITAL PROJECTS TO GENERAL		-10,284			
FROM CAPITAL PROJECTS TO LAAA	-99,484				
FROM CAPITAL PROJECTS TO STREET CONSTRUCTION CIP	-410,658	-258,447			
FROM CAPITAL PROJECTS TO TIF	-12,776				
FROM CASINO TO GENERAL				-450,000	-450,000
FROM 911 CARES PUBLIC SAFETY REIMB TO CAPITAL PROJECTS		-1,021,094			
FROM CDBG TO 2019 STORM SEWER CONST	-87,340				
FROM COMMUNITY IMPROVEMENT FINANCING TO CAPITAL I	-282,462	-776,000			
FROM DAMAGED PROPERTY TO GENERAL		-49,000			
FROM DONATIONS TO CAPITAL PROJECTS	-335,842				
FROM DONATIONS TO GRANTS IN AID	-693	-456			
FROM DONATION TO HEALTH	-281				
FROM FLEET TO GENERAL				-9,455	-7,313,799
FROM GENERAL TO DONATIONS	-20,000	-111,000			
FROM GENERAL TO FAST FORWARD		-1,000,000			
FROM GENERAL TO FEMA		-7,227			
FROM GENERAL TO FLEET SERVICES				-3,800,000	-2,970,000
FROM GENERAL TO GRANTS IN AID	-1,175,402	-428,002	-444,715	-424,063	-437,845
FROM GENERAL TO POLICE GARAGE		-308,000			
FROM GENERAL TO CAPITAL PROJECTS	-2,389,108	-1,725,200			
FROM GENERAL TO TAX SUBSIDIZED FUNDS	-24,595,048	-26,020,826	-27,496,575	-30,948,814	-32,009,010
FROM GENERAL TO TIF	-4,486				
FROM GENERAL TO WIOA	-22,153				
FROM GENERAL LIABILITY SELF-INSURED TO GENERAL FUND	-62,299				
FROM GOLF CAPITAL IMPROVE TO CAPITAL PROJECTS	-118,079	-1,002,642			
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS				-41,000	-41,000
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS		-536,524			
FROM GRANTS IN AID TO CAPITAL PROJECTS	-500,000				
FROM GRANTS IN AID TO GENERAL FUND	-14				
FROM GRANTS IN AID TO HEALTH	-9,330	-18,321			
FROM GRANTS IN AID TO LIBRARY	-3,289	-1,961			
FROM HEALTH TO DONATIONS	-34,000	-37,077			
FROM KENO TO CAPITAL PROJECTS	-861,237	-2,747,891			
FROM KENO TO DONATIONS	-203,363	-199,014			
FROM KENO TO GENERAL	-553,663	-545,766	-607,000	-2,034,370	-1,958,688
FROM LIBRARY TO CIP		-87,907			
FROM LINCOLN ON THE MOVE TO ST CONST	-7,618,396	-20,458,515	-11,545,410		
FROM PARKING FAC BND 2019 TO PARKING CIP	-6,695,273				
FROM PARKING FACILITIES TO PARKING FAC CONST	-2,834,039				
FROM PARKING FACILITIES TO GENERAL	-2,095,026	-2,040,859	-2,495,026	-2,495,026	-2,495,026

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
FROM PARKING LOTS & JPA FAC TO ST CONST CIP	-8,030	-5,269	-8,100	-9,000	-9,000
FROM PARKS & REC MAINT & REP TO CAPITAL PROJECTS	-375,000	-321,642	-487,400	-487,400	-487,400
FROM PARKS & REC MAINT & REP TO GENERAL				-354,400	-366,300
FROM PARKS REC SPEC PROJ TO CAPITAL PROJECTS	-9,922				
FROM PARKS REC SPEC PROJ TO GOLF REVENUE		-168,650			
FROM POLICE GARAGE TO GENERAL				-17,471	-18,584
FROM SOCIAL SECURITY TO GENERAL	-13,846		-220,000	-2,000	-2,000
FROM SOLID WASTE TO HEALTH	-1,949,226	-1,950,879	-2,012,419	-2,033,192	-2,106,806
FROM SOLID WAST MGMT REV TO 2015 SOLID WASTE MGMT	-3,470				
FROM SPECIAL ASSESSMENT (CIP) TO SPECIAL ASSESS REV	-46,848				
FROM SPECIAL ASSESSMENT REVENUE TO SPECIALL ASSES (CIP)		-3,174			
FROM SPECIAL ASSES DEBT TO SPECIAL ASSESS REV	-784,489	-1,212,117		-1,600,000	-1,600,000
FROM ST CONST CIP TO CAPITAL PROJECTS	-525,007				
FROM ST CONST CIP TO PARKING FACILITY CONSTRUCTION	-208,771				
FROM 2013 STORM SEWER CONST TO 2016 STORM SEWER CC	-40,928				
FROM 2019 STORM SEWER CONST TO GRANTS IN AID	-44,949				
FROM 2019 STORM SEWER CONST TO ST CONST CIP		-23,714			
FROM TENNIS CAPITAL IMPROVE TO CAPITAL PROJECTS	-1,568	-134,500		-20,000	-20,000
FROM TIF TO CAPITAL PROJECTS	-3,367,022	-1,009,831		-205,531	-157,006
FROM TIF TO GENERAL	-36,765				
FROM TIF TO STREET CONT	-891,900				
FROM TRANSP O & M TO STREET CONST CIP	-10,917,986	-4,798,203			
FROM TRANSP O & M TO GENERAL	-50,000				
FROM TRANSP O & M TO HWY USER ALLOC BONDS	-6,186,180	-280,947			
FROM TRANSP & UTILITIES REV TO GENERAL	-183,169	-77,000		-210,053	-227,076
FROM UNEMPLOYMENT COMP TO GENERAL	-1,515		-5,000	-5,000	-5,000
FROM VEHICLE TAX CONST TO ST CONST CIP	-6,839,442	-7,019,234			
FROM VEHICLE TAX RESIDENTIAL TOST CONST CIP	-2,889,356	-2,962,522			
FROM VEHICLE TAX RESIDUAL TO TRANSP O & M	-9,733,717	-9,991,756	-9,787,860	-9,898,000	-9,996,980
FROM WATER TO GENERAL				-116,150	-120,916
FROM WATER TO STREET CONSTR (CIP)	-15,100				
FROM WIOA TO GENERAL			-25,000		
GRAND TOTAL NET OF TRANSFERS	\$684,803,211	\$687,357,926	\$557,050,729	\$836,724,577	\$746,174,415
INTERNAL SERVICE FUNDS:					
COBRA & RETIREES INS PREMIUMS	775,889	716,840	819,552	819,552	819,552
FLEET SERVICES	10,550,935	7,302,013	7,818,627	12,141,970	11,703,768
INFORMATION SERVICES	14,073,926	16,175,538	12,814,801	14,306,184	14,489,981
LONG TERM DISABILITY	249,970	200,338	258,000	225,010	225,010
FEBA	1,209,127	1,232,453	1,333,715	1,333,715	1,333,715
MUNICIPAL SERVICES CENTER	2,961,258	2,928,343	3,145,434	3,214,875	3,346,433
POLICE GARAGE	5,853,621	7,825,043	6,527,903	6,607,892	6,684,553
RADIO MAINTENANCE	1,134,878	1,192,763	1,647,665	1,794,806	1,847,336
SELF INSURED LOSS	4,937,961	5,433,591	4,545,057	6,222,207	6,272,617
SELF INSURED HEALTH	40,463,808	39,900,957	42,175,000	50,293,309	50,800,097
SELF INSURED DENTAL	1,866,867	1,833,739	1,780,000	2,007,543	1,787,972
TRANSPORTATION & UTILITIES REVOLVING	11,378,232	11,501,860	12,429,099	13,282,296	13,804,103
WORKERS COMPENSATION LOSS FUND	4,798,123	4,305,331	4,805,000	4,915,780	5,059,531
TOTAL INTERNAL SERVICE FUNDS	\$100,254,595	\$100,548,809	\$100,099,853	\$117,165,139	\$118,174,668

**CITY OF LINCOLN, NEBRASKA
COUNCIL ADOPTED BUDGET**

SCHEDULE 4

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	2,520,000	2,625,000	2,055,000	2,130,000	1,660,000	1,725,000	1,785,000
Municipal Improvement Bonds	390,000	6,015,137	6,223,570	1,183,324	1,236,657	1,295,523	1,354,944
Highway Allocation Bonds	5,670,000	2,950,000	3,040,000	3,140,000	1,430,000	1,470,000	1,505,000
Limited Tax Arena (Turnback Tax)	1,155,000	1,185,000	1,220,000	1,250,000	1,280,000	1,310,000	1,320,000
Certificates of Participation	5,640,000	4,590,000	4,660,000	3,305,000	2,805,000	1,900,000	1,530,000
Special Assessments Revolving	215,000	225,000	230,000	240,000	245,000	260,000	270,000
Tax Allocation Bonds	451,119	102,303	112,406	114,406	117,382	113,974	110,589
NE State Revolving Loan Fund	2,006,313	2,049,285	2,093,191	2,138,055	2,183,896	2,230,737	2,278,599
Revenue Bonds and Notes	49,948,334	49,183,334	49,096,666	51,190,000	52,685,000	52,035,000	53,068,333
TOTAL	\$67,995,766	\$68,925,059	\$68,730,833	\$64,690,785	\$63,642,935	\$62,340,234	\$63,222,465

SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	870,725	770,091	655,584	573,903	489,119	423,594	355,019
Municipal Improvement Bonds	527,269	1,302,186	1,090,864	833,372	777,039	718,173	656,377
Highway Allocation Bonds	1,391,675	1,192,500	1,060,725	924,975	767,475	695,350	621,350
Limited Tax Arena (Turnback Tax)	384,548	349,898	314,348	277,748	240,247	201,847	187,437
Certificates of Participation	1,045,394	877,544	696,519	505,444	377,244	274,244	200,875
Special Assessments Revolving	67,620	60,870	53,730	46,375	38,165	29,625	20,370
Tax Allocation Bonds	25,798	110,556	51,496	48,566	45,561	42,455	39,455
NE State Revolving Loan Fund	477,159	434,189	390,281	345,418	299,576	252,735	204,873
Revenue Bonds and Notes	23,433,165	22,181,592	20,499,488	18,406,535	16,331,435	14,396,477	12,732,623
TOTAL	\$28,223,353	\$27,279,426	\$24,813,035	\$21,962,336	\$19,365,861	\$17,034,500	\$15,018,379

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	3,390,725	3,395,091	2,710,584	2,703,903	2,149,119	2,148,594	2,140,019
Municipal Improvement Bonds	917,269	7,317,323	7,314,434	2,016,696	2,013,696	2,013,696	2,011,321
Highway Allocation Bonds	7,061,675	4,142,500	4,100,725	4,064,975	2,197,475	2,165,350	2,126,350
Limited Tax Arena (Turnback Tax)	1,539,548	1,534,898	1,534,348	1,527,748	1,520,247	1,511,847	1,507,437
Certificates of Participation	6,685,394	5,467,544	5,356,519	3,810,444	3,182,244	2,174,244	1,730,875
Special Assessments Revolving	282,620	285,870	283,730	286,375	283,165	289,625	290,370
Tax Allocation Bonds	476,917	212,859	163,902	162,972	162,943	156,429	150,044
NE State Revolving Loan Fund	2,483,472	2,483,474	2,483,472	2,483,473	2,483,472	2,483,472	2,483,472
Revenue Bonds and Notes	73,381,499	71,364,926	69,596,154	69,596,535	69,016,435	66,431,477	65,800,956
TOTAL	\$96,219,119	\$96,204,485	\$93,543,868	\$86,653,121	\$83,008,796	\$79,374,734	\$78,240,844

CITY OF LINCOLN, NEBRASKA
SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
ADOPTED BUDGET
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 5

DEPARTMENT/DIVISION	PROJECT TITLE AND DESCRIPTION	FUNDING SOURCE	FY 2024-25 APPROPRIATION	FY 2025-26 APPROPRIATION
FINANCE				
	Broadband Infrastructure	OF	700,000	700,000
	Fleet Fuel Site Upgrades	OF	410,000	875,000
		SF-O	410,000	
	Total Finance		1,520,000	1,575,000
FIRE				
	Apparatus Replacement Schedule	GR	750,000	750,000
	Training Tower Facility	OF	450,000	
	Total Fire		1,200,000	750,000
LIBRARIES				
	Downtown Central Library	GO		70,000,000
	Library Branch Improvements	OF		10,000,000
		GO		5,000,000
	Near-Term Library Improvements	GR	250,000	250,000
	Total Libraries		250,000	85,250,000
PARKS & RECREATION				
	ADA Compliance Improvements	GR	20,000	25,000
		GR	300,000	50,000
	Area/Ballfield/Play Court Lighting	GR	125,000	325,000
	Asset Management System	GR	17,000	17,000
	Backflow Prevention Compliance Program	GR	30,000	45,000
	Ballfields/Playfields	GR	20,000	20,000
	Building/Structure Flooring & Wall Treatments	GR	43,000	23,000
	Building/Structure Roofing	GR	75,000	75,000
	Community Forestry Management Planning	OF	1,375,000	
		GR	300,000	
	Commuter/Recreation Trail	GR	644,400	35,000
		GR	15,000	15,000
		OF	2,255,200	1,611,200
	Drainage Channel Stabilization/Erosion Control/Dams	GR		10,000
	Emerald Ash Borer (EAB) Treatment and Recovery	GR	366,000	377,000
	Golf Course Clubhouse	GF		50,000
		GS		304,500
	Golf Course Hard Surfacing	GF		200,000
		GS	27,600	28,600
	Golf Course Infrastructure	GF	15,000	150,000
	Golf Course Irrigation Systems	GF	800,000	50,000
		GS	300,000	
	Golf Course Trees/Landscaping	GF		50,000
	Hard Surfacing	GR	210,000	505,000
		GR	150,000	185,000
	HVAC Systems	GR	150,000	150,000
		GR	16,000	33,000
	Irrigation Systems	GR	15,000	15,000
	Jensen Park Development	OF	18,000	18,000
	Lincoln Cares Program	OF	15,000	15,000
	Livable Neighborhoods (Parks & Recreation)	GR	35,000	35,000
	Mech/Elec Systems and Pool Pumps	GR	195,000	155,000
	Neighborhood Park Land Acquisition & Development - I.F. Zone 1	IF	70,200	27,500
	Neighborhood Park Land Acquisition & Development - I.F. Zone 2	IF		35,100
	Neighborhood Park Land Acquisition & Development - I.F. Zone 3	IF	27,100	27,100
	Neighborhood Park Land Acquisition & Development - I.F. Zone 5	IF		60,500
	Neighborhood Park Land Acquisition & Development - I.F. Zone 7	IF		55,900
	Outdoor Inclusive Play Improvements	GR	100,000	100,000
		OF		800,000
	Park Acquisition/Demolition/Development Projects	GR	60,000	60,000
		OF	100,000	
		GR	215,000	250,000
		OF	350,000	
	Park Landscape	GR	35,000	35,000

<u>DEPARTMENT/DIVISION</u>		<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>		<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
		OF	30,000	30,000
		GR	11,400	21,300
	Playground Renovations & Safety Components	GR	245,000	455,000
		GR	45,000	45,000
	Pool Slides/Play Features	GR	35,000	35,000
	Prairie in the Parks Seeding Program	GR	13,600	11,100
	Public Art Preservation	GR	40,000	40,000
		GR	7,000	7,000
	South Haymarket Park	GR	250,000	250,000
		OF	16,000,000	
	Street Tree Pruning, Removal, Stump Grinding and Storm Response Cleanup	GR	350,000	350,000
	Street Tree Replacement	GR	216,400	222,900
		OF	30,000	30,000
	Tennis Facilities Improvements	TF	20,000	20,000
	Waterford Development Trail - I.F. Zone 4	SF	1,393,800	
		IF	348,500	
	Wetlands/Open Space Acquisition, Easements, Restoration	GR	110,000	110,000
	Wilderness Park Master Plan Improvements	GR	75,000	75,000
	Winnett Trust Fund - Annual Distribution	OF	75,000	75,000
	Yankee Hill Road Trail (48th-70th) - I.F. Zone 6	IF		50,000
			<u>27,785,200</u>	<u>7,850,700</u>
	Total Parks & Recreation			
POLICE	Training Campus Improvements	OF		2,800,000
				<u>2,800,000</u>
	Total Police			
PUBLIC SAFETY/JOINT FIRE & RESCUE/POLICE		GO	45,000,000	
	Total Public Safety/Joint Fire & Rescue/Police		<u>45,000,000</u>	
TRANSPORTATION & UTILITIES/SOLID WASTE OPERATIONS				
	Acquire/Recondition Equipment	OT	500,000	500,000
		LF	1,000,000	1,000,000
	Gas Collection and Control Systems	LF	1,350,000	
	Land Acquisition/Soil Purchases	LF	100,000	100,000
	Liner/Lerachate System - Bluff Road Landfill	LF	5,000,000	5,000,000
	Organic Waste Processing Facility	OT	100,000	350,000
	Other Waste Management Programs	OF	1,110,000	60,000
		OT	15,000	85,000
	Solid Waste Disposal/Landfill	LF	1,035,000	535,000
	Solid Waste Management Plan/Updates - Implementation	LF	250,000	
	South Municipal Services Center (Solid Waste)	OT	1,500,000	1,000,000
	Transfer Station	OT		150,000
			<u>11,960,000</u>	<u>8,780,000</u>
	Total Transportation & Utilities/Solid Waste Operations			
TRANSPORTATION & UTILITIES/STARTRAN				
	Building and Grounds Improvements	GR	21,000	
	Bus Stop Amenities (Required by FTA)	GR	8,400	8,820
		SF	33,600	35,280
	Multi Modal Center	OF	3,721,825	5,580,136
		SF	8,367,300	16,335,864
	New Maintenance Facility	GR	60,000	
		SF	240,000	
	Purchase Revenue Vehicles	GR	950,000	970,000
		SF	5,383,334	5,496,666
	Security Enhancements (Required by FTA)	GR	8,400	8,820
		SF	33,600	35,280
	Shop Tools/Equipment	GR	4,200	4,410
		SF	16,800	17,640
			<u>18,848,459</u>	<u>28,492,916</u>
	Total Transportation & Utilities/StarTran			
TRANSPORTATION & UTILITIES/TRANSPORTATION				
	South Municipal Services Center	OF	1,500,000	
	Transportation Sidewalk Program	GR	889,083	893,000
	Transportation Sidewalk Program	MIBs	2,110,917	2,107,000

DEPARTMENT/DIVISION	FUNDING SOURCE	FY 2024-25 APPROPRIATION	FY 2025-26 APPROPRIATION
Transportation System Growth	LM	4,500,000	1,004,171
	WC	1,484,500	1,519,345
Transportation System Preservation	IF	2,500,000	2,500,000
	GR	1,785,000	1,785,000
	LM	13,230,000	2,952,264
	SF	2,654,125	2,733,750
	RR	2,929,000	2,958,290
	RT	200,000	
	SO	3,425,490	2,500,983
	SO	500,000	4,500,000
Transportation System Optimization	LM	270,000	60,250
	SF	2,654,125	2,733,749
	WC	5,484,500	5,519,345
	SO	1,000,000	1,000,000
	IF	500,000	500,000
City Street Lights	MIBs	3,700,000	3,700,000
Total Transportation & Utilities/Transportation		51,316,740	38,967,147

TRANSPORTATION & UTILITIES/WASTEWATER

INF - Collection Space Upgrade	UR		750,000
INF - Decommission NEWRRF Sludge Lagoon	UR		
INF - Headworks Screening Improvements	UR		
INF - Huntington Gate	UR		750,000
INF - Lift Station Improvements	UR		100,000
INF - NE Digester Mixing Project	UR	1,300,000	
INF - Primary Clarification Improvements	UR	500,000	500,000
INF - Repair 48" Sewer Pioneers to "O" St	UR		1,000,000
INF - TWRRF Digester and Holding Tank Cleaning and Inspection	UR	700,000	
INF - TWRRF Digester tank coating	UR		100,000
INF - WRRF Blower replacements	UR		
INF - WRRF Infrastructure and Building Improvements	UR	600,000	600,000
INF - WRRF Site and Cyber Security Upgrades	UR		75,000
INF - WRRF Standard Operating Program	UR	100,000	15,000
INF - WW Chemical Tanks and Piping Replacement	UR	500,000	
INF - WW Share of Water Meter Replacement	UR	756,000	779,000
INF - Infrastructure and Systems Improvements	UR	2,920,000	2,670,000
NG - New Growth	IF	1,000,000	1,000,000
	UR	1,525,000	1,525,000
NG - Haines Branch Study	UR		250,000
NG - N. 70th, Arbor to McKelvie	OF	3,000,000	
NG - Oak Creek Sanitary Trunk Sewer NG	UR		2,500,000
NG - Salt Creek Sanitary Trunk Sewer Rokeby to S. of Beltway	UR	2,000,000	
NG - South Municipal Services Center	UR	375,000	
NG - TSWRRF Growth Capacity Improvements	UR	49,050,000	
	IF	7,000,000	
NG - Upper SE Trunk - 48th and Rokeby East to High School Site	UR	250,000	2,000,000
NG - WRRF Regulatory and Compliance Program	UR	100,000	
NG - WW Share of New Water Meters	UR	217,000	223,000
Total Transportation & Utilities/Wastewater		71,893,000	14,837,000

TRANSPORTATION & UTILITIES/WATER SUPPLY & DISTRIBUTION

Infrastructure - Lincoln Pumping, Storage & trans	UR	5,600,000	200,000
Infrastructure - Source Water Supply	UR	2,400,000	300,000
Infrastructure - Water Mains and Meters	UR	16,028,400	16,814,000
	SF	8,574,900	8,723,200
Infrastructure - Water Structures	UR	1,500,000	1,050,000
Infrastructure - Water Treatment, HS Pump & Trans	UR	1,500,000	700,000
New Source of Water Supply	OF	46,000,000	
	UR	5,000,000	5,000,000
New Water Pumping, Storage & Transmission	DC	5,760,000	
	UR	4,400,000	1,500,000
New Water Supply Wells	IF	8,000,000	
	OF	32,900,000	
	UR	23,000,000	
New Water Treatment & High Service Pumping	OF	27,030,000	
	UR	62,750,000	
South Municipal Services Center (Water)	UR	375,000	
Water Distribution Mains - Area 1	IF	100	100

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
Water Distribution Mains - Area 2	IF	100	100
Water Distribution Mains - Area 3	IF	100	100
Water Distribution Mains - Area 4	IF	100	100
Water Distribution Mains - Area 5	IF	100	100
Water Distribution Mains - Area 6	IF	100	100
Water Distribution Mains - Area 7	IF	100	100
Water Distribution System Improvements	UR	300,000	400,000
Water Mains and Meters - Locations to Be Determined	DC	2,000,000	2,000,000
	IF	350,000	350,000
	UR	6,650,000	7,150,000
Water Master Planning Preliminary Design, & Engineering Support	UR	1,200,000	100,000
Water Security Upgrade	UR	100,000	200,000
Water System Reimbursement to Development	UR	400,000	400,000
Water System Reimbursement to Street Construction	UR	400,000	400,000
		<u>262,219,000</u>	<u>45,287,900</u>
Total Transportation & Utilities/Water Supply & Distribution			
TRANSPORTATION & UTILITIES/WATERSHED MANAGEMENT			
Flood Mitigation	GO	2,000,000	
	OF	1,000,000	1,000,000
Stream Stability and Revitalization	GO	4,400,000	
	OF	1,000,000	1,000,000
Urban Drainage	GO	6,700,000	
Watershed Studies	GO	500,000	
	OF	1,500,000	2,500,000
		<u>17,100,000</u>	<u>4,500,000</u>
Total Transportation & Utilities/Watershed Management			
URBAN DEVELOPMENT/COMMUNITY DEVELOPMENT			
Affordable Housing	OF	710,000	710,000
	OF	234,600	239,300
	CT	150,000	150,000
Commercial Districts and Entryway Corridor Public Improvements	GR	110,775	116,314
Downtown Corridors Project	FA	7,250,000	
	CF		8,000,000
Downtown Public Improvements	GR	807,750	848,138
Elevator Modernization	UF		1,000,000
Downtown Public Improvements	GR	250,000	250,000
Livable Neighborhoods (Urban Development)	FA	125,000	125,000
Operations Command Center Support	UF		100,000
Parking and Revenue Control Equipment	UF		100,000
Parking Garage Interior Façade Enhancements	UF		150,000
Parking Meter	UF		100,000
South of Downtown Rental Rehabilitation Program	CF	1,557,154	1,557,154
Structural Repair/Maintenance of Parking Garages	UF		56,900
Transportation Demand Management	UF	250,000	
West Haymarket Redevelopment Project	CF	1,000,000	1,000,000
West O Entryway Project	CF	1,545,765	1,545,765
		<u>13,991,044</u>	<u>16,048,571</u>
Total Urban Development			
GRAND TOTAL CAPITAL PROJECTS		523,083,443	255,139,234

KEY TO FUNDING SOURCE ABBREVIATIONS

CF	CIP-Community Improvement Financing	MIBs	Municipal Improvement Bonds
CT	Cash Transfer In	OF	Other Financing
DC	Developer Contribution	OT	Solid Waste Occupation Tax
FA	State/Federal Aid-Operating	RR	CIP- City Wheel Tax, Residential Rehabilitation
GF	CIP-Golf Capital Improvements	RT	Railroad Transportation Safety District
GO	GO Bonds	SF	State/Federal Aid-Capital
GR	General Revenues	SF- O	State/Federal Aid – Operating
GS	CIP-Golf Surcharge	SO	CIP-Highway Allocation Funds
IF	CIP-Impact Fee Revenues	TF	Tennis Fees
LF	CIP-Landfill Gate Fee	UF	CIP-User fees
LM	Lincoln On the Move Funds	UR	CIP-Utility Revenues
		WC	CIP-City Wheel Tax, New Construction

**ALL TAX FUNDS
REVENUES BY CATEGORY
2018-19 THROUGH 2025-26 MAYOR RECOMMENDED BUDGET**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	MAYOR RECOM.	MAYOR RECOM.
PROPERTY TAX	66,432,646	74,125,183	77,714,434	84,333,203	87,491,277	90,721,735	95,254,775	102,875,157
MOTOR VEHICLE TAX	6,227,275	6,301,936	6,998,730	6,799,661	7,067,250	6,614,894	6,762,193	6,897,137
SALES TAX	78,563,436	80,343,337	88,723,756	99,344,559	104,821,993	101,000,000	101,000,000	103,020,000
OCCUPATION TAX	8,777,829	8,462,585	6,552,055	6,435,367	6,291,095	5,181,580	4,706,350	4,406,350
FEES & PERMITS	4,195,713	4,138,096	4,916,689	5,145,165	5,629,335	4,767,399	6,849,200	6,053,680
IN-LIEU-OF-TAX (LES)	2,273,469	2,225,977	2,184,382	2,189,004	2,186,465	2,110,400	2,110,500	2,110,000
REIMBURSEMENT FOR SERVICES	3,761,536	2,814,918	4,615,571	4,350,724	4,821,736	3,772,112	3,717,230	3,721,609
RECREATION RECEIPTS	2,427,829	1,222,028	1,830,075	2,036,380	2,151,697	2,582,817	2,668,219	2,830,906
TRANSFERS FROM OTHER FUNDS		2,592,708		1,277,845	890,117	1,051,000	3,767,791	11,106,890
PARKING METER RECEIPTS	1,445,026	1,505,026	1,445,026	1,445,026	1,445,026	1,905,026	1,445,026	1,445,026
COUNTY LIBRARY TAX	800,205	887,268	895,417	943,341	955,147	998,418	1,061,827	1,112,243
INTEREST	8,423,086	8,561,113	10,990,185	11,476,680	18,914,933	12,753,848	15,879,282	16,019,950
INTER-GOVERNMENTAL REVENUE	2,586,272	3,696,971	2,678,603	2,812,795	3,110,462	4,115,724	4,452,004	4,618,901
RENT	637,302	424,965	583,517	633,971	704,933	584,351	713,719	734,556
ADMINISTRATIVE FEES	1,121,490	373,697	1,263,439	508,169	497,766	360,000	450,000	400,000
SUNDRY TAXES	82,201	65,311	49,819	47,239	50,954	29,710	29,710	29,710
BOND PROCEEDS		5,186,389						
SALE OF ASSETS	2,514,542	56,699	(\$37,782)	10,100	6,905	8,630,354	6,624,948	6,999,864
EMPLOYEE CONTRIBUTIONS	3,366,841	3,576,557	3,706,959	3,839,689	4,228,254	4,287,674	4,697,361	4,838,282
EMS TRANSPORT CONTRIBUTIONS	729,259	851,999	807,431	894,267	770,742	770,625	800,000	800,000
MISCELLANEOUS	643,986	495,288	801,886	1,314,420	1,366,078	4,016,167	9,417,929	1,154,888
TOTAL	\$195,009,943	\$207,908,051	\$216,720,192	\$235,837,605	\$253,402,165	\$256,253,834	\$272,408,064	\$281,175,149
APPROPRIATED BALANCES	\$0	\$0	\$0	\$0	\$0	\$5,291,205	\$9,988,659	\$12,057,598
GRAND TOTAL	\$195,009,943	\$207,908,051	\$216,720,192	\$235,837,605	\$253,402,165	\$261,545,039	\$282,396,723	\$293,232,747

VOID

VOID

CITY OF LINCOLN, NEBRASKA
MAYOR PROPOSED BUDGET SUMMARY ALL TAX FUNDS
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 1

	<u>FY 2024-2025</u>		<u>FY 2025-2026</u>	
<u>REVENUES</u>		<u>PERCENT OF TOTAL</u>		<u>PERCENT OF TOTAL</u>
PROPERTY TAXES	95,254,775	33.7%	102,875,157	35.1%
SALES TAXES	101,000,000	35.8%	103,020,000	35.1%
OCCUPATION TAX	4,706,350	1.7%	4,406,350	1.5%
MOTOR VEHICLE TAX	6,762,193	2.4%	6,897,137	2.4%
PERMITS AND FEES	6,849,200	2.4%	6,053,680	2.1%
IN-LIEU-LES	2,110,500	0.7%	2,110,000	0.7%
REIMBURSEMENT FOR SERVICES	3,717,230	1.3%	3,721,609	1.3%
RECREATION RECEIPTS	2,668,219	0.9%	2,830,906	1.0%
TRANSFER FROM OTHER FUNDS	3,767,791	1.3%	11,106,890	3.8%
PARKING METER REVENUE	1,445,026	0.5%	1,445,026	0.5%
COUNTY LIBRARY TAX	1,061,827	0.4%	1,112,243	0.4%
INTEREST INCOME	15,879,282	5.6%	16,019,950	5.5%
INTER-GOVERNMENTAL REVENUE	4,452,004	1.6%	4,618,901	1.6%
RENT	713,719	0.3%	734,556	0.3%
ADMINISTRATIVE FEES	450,000	0.2%	400,000	0.1%
SUNDRY TAXES	29,710	0.0%	29,710	0.0%
SALE OF ASSETS	6,624,948	2.3%	6,999,864	2.4%
EMPLOYEE CONTRIBUTIONS	4,697,361	1.7%	4,838,282	1.6%
EMS TRANSPORT CONTRIBUTIONS	800,000	0.3%	800,000	0.3%
MISCELLANEOUS	9,417,929	3.3%	1,154,888	0.4%
APPROPRIATED BALANCES	9,988,659	3.5%	\$12,057,598	4.1%
TOTAL BUDGETED REVENUES	<u>\$282,396,723</u>	<u>100.0%</u>	<u>\$293,232,747</u>	<u>100.0%</u>

	<u>FY 2024-2025</u>		<u>FY 2025-2026</u>	
<u>EXPENDITURES</u>		<u>PERCENT OF TOTAL</u>		<u>PERCENT OF TOTAL</u>
PERSONNEL COSTS	155,838,555	55.2%	165,514,015	56.4%
SUPPLIES	4,874,431	1.7%	4,745,628	1.6%
OTHER SERVICES, CHARGES	62,447,921	22.1%	63,198,010	21.6%
TRANSFERS	35,312,293	12.5%	35,555,476	12.1%
CAPITAL OUTLAY	1,466,000	0.5%	1,548,750	0.5%
DEBT SERVICE	11,632,198	4.1%	11,931,766	4.1%
TOTAL OPERATING BUDGET	<u>\$271,571,398</u>	<u>96.2%</u>	<u>\$282,493,645</u>	<u>96.3%</u>
CAPITAL IMPROVEMENTS	<u>10,825,325</u>	<u>3.8%</u>	<u>10,739,102</u>	<u>3.7%</u>
TOTAL BUDGETED EXPENDITURES	<u>\$282,396,723</u>	<u>100.0%</u>	<u>\$293,232,747</u>	<u>100.0%</u>

CITY OF LINCOLN, NEBRASKA
OPERATING AND CAPITAL EXPENDITURE SUMMARY
MAYOR PROPOSED BUDGET
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 and SEPTEMBER 1, 2025

SCHEDULE 2

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
GENERAL FUND:									
AGING	82,902	116,664	67,491	120,288		120,288	116,788		116,788
CITY COUNCIL	254,478	282,641	330,599	318,307		318,307	321,870		321,870
CITY UNASSIGNED									
CONTINGENCY			765,000	765,000		765,000	765,000		765,000
GENERAL EXPENSE	31,206,250	34,152,329	37,314,237	40,355,239		40,355,239	42,297,500		42,297,500
SPECIAL EVENTS	100,538	126,582	171,500	171,500		171,500	171,500		171,500
COPS INFRASTRUCTURE	793,549	796,757	909,207						
BOND PROCEEDS TRANSFER				3,800,000		3,800,000	2,970,000		2,970,000
STREET LIGHTING	6,568,777	6,648,954	7,356,800	6,680,600		6,680,600	6,554,475		6,554,475
TOTAL-CITY UNASSIGNED	38,669,114	41,724,622	46,516,744	51,772,339		51,772,339	52,758,475		52,758,475
FINANCE									
FIRE & RESCUE	3,513,343	3,913,113	4,195,103	4,591,061		4,591,061	4,828,173		4,828,173
HUMAN RESOURCES	37,629,258	40,467,343	46,406,889	48,091,554	750,000	48,841,554	49,858,358	750,000	50,608,358
HUMAN RESOURCES	1,517,778	2,462,695	2,433,985	2,673,702		2,673,702	2,898,661		2,898,661
INTERFUND TRANSFERS:									
BUILDING & SAFETY	1,401,938	1,444,042	1,546,427	1,584,933		1,584,933	1,626,348		1,626,348
CITY MATCH-TRANSPORTATION PLANNING	59,599	51,758	60,585	62,447		62,447	66,304		66,304
ANIMAL CONTROL	939,998	968,198	1,008,830	1,075,916		1,075,916	1,120,830		1,120,830
911 COMMUNICATIONS	5,701,626	5,844,430	6,320,536	6,087,155		6,087,155	6,292,071		6,292,071
AGING PARTNERS	2,290,438	2,311,880	2,450,770	2,527,794		2,527,794	2,580,782		2,580,782
HEALTH DEPT.	5,051,650	5,369,045	6,085,295	6,290,316		6,290,316	6,458,755		6,458,755
STARTRAN	8,265,277	8,749,161	9,523,500	12,442,591		12,442,591	12,986,738		12,986,738
TRANSPORTATION & UTILITIES REVOLVING	227,223	385,013	227,223	220,253		220,253	219,828		219,828
TRANSPORTATION O & M	657,299	657,299	657,299	657,409		657,409	657,354		657,354
AGING CIP PROJECTS			528,110			0			0
LIBRARY CIP PROJECTS		240,000			250,000	250,000		250,000	250,000
STARTRAN CIP PROJECTS					1,052,000	1,052,000		992,050	992,050
TOTAL-INTERFUND TRANSFERS	24,595,048	26,020,826	28,408,575	30,948,814	1,302,000	32,250,814	32,009,010	1,242,050	33,251,060
LAW									
MAYOR	3,784,333	3,860,607	3,934,579	4,355,466		4,355,466	4,591,754		4,591,754
MAYOR									
MAYOR'S OFFICE	922,042	1,210,117	1,278,349	1,398,765		1,398,765	1,455,768		1,455,768
CITY COMMUNICATIONS	538,800	542,540	641,108	738,793		738,793	772,640		772,640
WIDA BOARD SUPPORT	144,599	99,697	135,700	143,606		143,606	147,282		147,282
SNAP				48,567		48,567	51,022		51,022
TICKET TO WORK	32,024	57,556	68,935	19,886		19,886	20,850		20,850
TOTAL-MAYOR	1,637,465	1,909,910	2,124,092	2,349,617		2,349,617	2,447,562		2,447,562
PARKS AND RECREATION									
PLANNING	18,027,301	20,268,597	22,569,283	22,500,724	4,234,800	26,735,524	23,509,121	4,162,300	27,671,421
POLICE	2,019,172	2,120,449	2,306,318	2,374,526		2,374,526	2,476,683		2,476,683
TRANSPORTATION AND UTILITIES	46,430,638	53,893,577	53,788,484	55,099,976		55,099,976	58,857,380		58,857,380
URBAN DEVELOPMENT	2,385,929	3,338,757	6,751,756	6,178,688	3,355,000	9,533,688	6,532,887	3,355,000	9,887,887
TOTAL-GENERAL FUND	1,016,938	1,564,059	3,756,924	1,021,983	1,168,525	2,190,508	1,063,135	1,214,452	2,277,587
TOTAL-GENERAL FUND	181,558,697	201,943,860	223,590,822	232,397,045	10,810,325	243,207,371	242,269,857	10,723,802	252,993,660
OTHER TAX FUNDS:									
LIBRARY	10,195,279	10,435,716	10,953,726	11,609,226		11,609,226	12,124,134		12,124,134
POLICE AND FIRE PENSION	15,848,787	15,892,655	23,381,670	24,174,735		24,174,735	25,394,069		25,394,069
SOCIAL SECURITY	13,846		220,000	2,000		2,000	2,000		2,000

VOID

	2024-2025 BUDGET									2025-2026 BUDGET		
	2021-22	2022-23	TOTAL	2024-2025 BUDGET			2025-2026 BUDGET					
			BUDGET 2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS			
UNEMPLOYMENT COMPENSATION	1,515		5,000	5,000		5,000	5,000		5,000			
TOTAL-LIMITED TAX FUNDS	207,618,124	228,272,231	258,151,218	268,188,006	10,810,325	278,998,332	279,795,060	10,723,802	290,518,863			
BOND INTEREST AND REDEMPTION												
TOTAL-NON-LIMITED TAX FUNDS	4,179,477	4,101,825	3,393,825	3,398,391		3,398,391	2,713,884		2,713,884			
	4,179,477	4,101,825	3,393,825	3,398,391		3,398,391	2,713,884		2,713,884			
TOTAL-ALL TAX FUNDS	211,797,601	232,374,056	261,545,043	271,586,397	10,810,325	282,396,723	282,508,944	10,723,802	293,232,747			
SPECIAL REVENUE FUNDS:												
911 COMMUNICATIONS	5,818,255	7,272,461	7,329,436	7,458,552		7,458,552	7,769,208		7,769,208			
ADVANCE ACQUISITION	3,131,460	31,804	20,000	30,000		30,000	30,000		30,000			
AGING PARTNERS	4,089,256	3,911,351	4,209,126	4,200,046		4,200,046	4,385,935		4,385,935			
ANIMAL CONTROL	2,628,825	2,724,575	2,911,939	3,030,276		3,030,276	3,130,730		3,130,730			
BUILDING & SAFETY	8,303,011	8,910,606	9,994,497	10,743,849		10,743,849	11,122,911		11,122,911			
CABLE ACCESS	168,224	173,275	211,007	222,545		222,545	229,763		229,763			
CASH RESERVE	7,200											
CASINO GAMBLING			700,000	450,000		450,000	450,000		450,000			
HEALTH FUND	12,319,153	13,338,099	15,545,622	16,100,051		16,100,051	16,719,928		16,719,928			
HERITAGE ROOM (Donations Fund)	34,657	42,924	41,073	36,153		36,153	38,438		38,438			
IMPACT FEES	30,451	20,254	6,395,710	12,200	19,796,500	19,808,700	12,200	4,606,800	4,619,000			
KENO	5,659,281	7,863,033	5,071,730	5,900,070		5,900,070	5,456,888		5,456,888			
LINCOLN BIKE SHARE	315,193	427,281	302,790	335,750		335,750	348,750		348,750			
PARKS & REC. MAINT/REPAIR	673,528	490,292	487,400	354,400		354,400	366,300		366,300			
SPECIAL ASSESSMENT REVENUE	1,153,160	1,225,219										
STARTRAN ACQUISITION	3,255,560	9,509,872	391,385									
STARTRAN OPERATING	14,555,382	17,205,017	16,425,348	18,601,684		18,601,684	19,174,202		19,174,202			
TENNIS FEES	1,568	134,500			20,000	20,000		20,000	20,000			
TITLE V CLEAN AIR	658,225	660,566	781,772	737,267		737,267	767,120		767,120			
TRANSPORTATION O & M	39,962,780	36,831,904	39,844,188	42,170,709		42,170,709	46,577,684		46,577,684			
VEHICLE TAX RESIDUAL	9,733,820	9,991,756	9,787,860	9,898,000		9,898,000	9,996,980		9,996,980			
TOTAL-SPECIAL REVENUE FUNDS	112,498,989	120,764,789	120,450,883	120,281,552	19,816,500	140,098,052	126,577,037	4,626,800	131,203,837			
OTHER FUNDS												
LILLIAN POLLEY EXPENDABLE TRUST	91,713	112,014	99,169	124,459		124,459	128,527		128,527			
TOTAL-OTHER FUNDS	91,713	112,014	99,169	124,459		124,459	128,527		128,527			
PERMANENT FUNDS												
COMMUNITY HEALTH ENDOWMENT FUND	2,169,873	2,643,430	2,808,451	3,844,689		3,844,689	4,052,855		4,052,855			
TOTAL-PERMANENT FUNDS	2,169,873	2,643,430	2,808,451	3,844,689		3,844,689	4,052,855		4,052,855			
CAPITAL PROJECTS FUNDS:												
2013 STORM SEWER CONSTRUCTION	40,928											
2016 STORM SEWER CONSTRUCTION	127,419	30,190										
2019 STORM SEWER CONSTRUCTION	2,315,298	1,330,766										
2020 FIRE STATION MODIFICATION & REPAIRS	71,541											
2023-24 JOINT PUBLIC SAFETY BOND			35,000,000									
2024-25 JOINT PUBLIC SAFETY BOND					45,000,000	45,000,000						
2024-25 WATERSHED MANAGEMENT					13,600,000	13,600,000						

VOID

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
2025-26 DOWNTOWN LIBRARY REPLACEMENT/BRANCH IMPROVEMENTS									
CITY STREET LIGHTS (COPS)					3,700,000	3,700,000		75,000,000	75,000,000
HIGHWAY ALLOCATION FUNDS			4,703,690		4,925,490	4,925,490		3,700,000	3,700,000
LINCOLN ON THE MOVE	7,845,868	20,834,895	15,707,000		18,000,000	18,000,000		8,000,983	8,000,983
PARKING FACILITY BOND SERIES 2019	6,695,273							4,016,685	4,016,685
RAILROAD TRANSPORTATION SAFETY DISTRICT					200,000	200,000			
TAX INCREMENT FINANCING ADMIN FEE C.I.P			150,000		150,000	150,000		150,000	150,000
TAX INCREMENT FINANCING C.I.P.	215,871	250,243			4,102,919	4,102,919		12,102,919	12,102,919
TURNBACK TAX - AFFORDABLE HOUSING	27,514		230,000		234,600	234,600		239,300	239,300
VEHICLE TAX CONSTRUCTION	6,839,442	7,019,234	6,834,670		6,969,000	6,969,000		7,038,690	7,038,690
VEHICLE TAX RESIDENTIAL REHABILITATION	2,889,356	2,962,522	2,907,285		2,929,000	2,929,000		2,958,290	2,958,290
ANTICIPATED CONTRIBUTIONS TO PROJECTS:									
DEVELOPER CONTRIBUTION					7,760,000	7,760,000		2,000,000	2,000,000
FEDERAL AID - STARTRAN			1,419,830						
FEDERAL AID - URBAN DEVELOPMENT					7,375,000	7,375,000		125,000	125,000
OTHER FUNDING - BROADBAND					700,000	700,000		700,000	700,000
OTHER FUNDING - FINANCE					410,000	410,000		875,000	875,000
OTHER FUNDING - FIRE					450,000	450,000			
OTHER FUNDING - LIBRARY								10,000,000	10,000,000
OTHER FUNDING - LTU			2,000,000		115,040,000	115,040,000		4,560,000	4,560,000
OTHER FUNDING - PARKS & RECREATION			301,000		19,898,200	19,898,200		2,579,200	2,579,200
OTHER FUNDING - POLICE								2,800,000	2,800,000
OTHER FUNDING - STARTRAN			2,567,839		3,721,825	3,721,825		5,580,136	5,580,136
OTHER FUNDING - URBAN DEVELOPMENT					710,000	710,000		710,000	710,000
STATE/FEDERAL AID - AGING			112,439						
STATE/FEDERAL AID - FINANCE					410,000	410,000			
STATE/FEDERAL AID - LTU			6,300,000		13,883,150	13,883,150		14,190,699	14,190,699
STATE/FEDERAL AID - PARKS & RECREATION			920,000		1,393,800	1,393,800			
STATE/FEDERAL AID - STARTRAN					14,074,634	14,074,634		21,920,730	21,920,730
TOTAL-CAPITAL PROJECTS FUNDS	27,068,510	32,427,850	79,153,753		285,637,618	285,637,618		179,247,632	179,247,632
DEBT SERVICE FUNDS:									
HIGHWAY ALLOCATION BONDS	6,187,264	6,711,047	6,203,400	4,142,500		4,142,500	4,100,725		4,100,725
SPECIAL ASSESSMENT DEBT (SINKING)	1,070,657	1,497,017	1,882,620	1,885,870		1,885,870	1,883,730		1,883,730
TAX INCREMENT DEBT SERVICE	17,564,877	16,133,670	476,917	418,389		418,389	321,143		321,143
TURNBACK TAX BONDS	1,557,542	1,860,809	1,769,548	1,764,898		1,764,898	1,764,348		1,764,348
TOTAL- DEBT SERVICE FUNDS	26,380,340	26,202,543	10,332,485	8,211,657		8,211,657	8,069,946		8,069,946
ENTERPRISE FUNDS:									
BROADBAND ENTERPRISE	2,205,780	2,782,822	2,605,655	2,617,435		2,617,435	2,682,359		2,682,359
EMS ENTERPRISE	8,041,087	9,201,475	10,283,331	10,818,585		10,818,585	11,317,315		11,317,315
GOLF CAPITAL IMPROVEMENT	1,951,032	1,014,942	168,150	41,000	815,000	856,000	41,000	500,000	541,000
GOLF REVENUE	5,126,397	6,040,729	5,233,534	5,223,359	327,600	5,550,959	5,237,812	333,100	5,570,912
PARKING FACILITIES	14,133,709	12,113,663	14,668,453	13,599,657	250,000	13,849,657	14,216,267	1,506,900	15,723,167
PARKING FACILITIES C.I.P.	11,606,763	2,729,556							
PARKING LOT REVOLVING	1,686,278	2,113,731	2,148,800	2,213,604		2,213,604	2,224,804		2,224,804
PINNACLE BANK ARENA	5,617,258	5,985,807	6,810,902	7,023,855		7,023,855	7,023,855		7,023,855
SOLID WASTE MANAGEMENT CIP					2,115,000	2,115,000		2,085,000	2,085,000
SOLID WASTE MANAGEMENT REVENUE	14,271,954	16,048,924	18,126,886	14,240,586	8,735,000	22,975,586	14,381,413	6,635,000	21,016,413
WASTEWATER	43,104,262	39,853,607	46,609,275	34,231,403	60,893,000	95,124,403	37,789,716	13,837,000	51,626,716
WATER	40,439,935	36,993,064	56,692,482	38,602,469	131,603,400	170,205,869	37,181,823	34,214,000	71,395,823

VOID

				2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	TOTAL BUDGET 2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
TOTAL-ENTERPRISE FUNDS	148,184,455	134,878,320	163,347,468	128,611,953	204,739,000	333,350,953	132,096,364	59,111,000	191,207,364
GRANTS-IN-AID FUNDS:									
AGING PARTNERS MULTI-COUNTY GRANTS	663,985	544,598	1,045,950	672,525		672,525	705,370		705,370
COMMUNITY DEVELOPMENT - HOME	878,035	1,368,937	1,743,440	1,553,578		1,553,578	1,553,623		1,553,623
COMMUNITY DEVELOPMENT BLOCK GRANT	3,229,795	3,321,274	2,490,303	2,538,377		2,538,377	2,538,347		2,538,347
HEALTH-AIR POLLUTION-EPA	118,708	113,003							
HUMAN RIGHTS	65,512	66,439	70,923	66,006		66,006	68,148		68,148
LEAD HAZARD CONTROL	187,685	297,173	205,288	217,597		217,597	231,045		231,045
POLICE-DOMESTIC VIOLENCE	88,055	97,851	129,978	134,814		134,814	144,747		144,747
POLICE-VICTIM WITNESS	326,320	280,461	312,138	320,971		320,971	336,068		336,068
POLICE-YOUTH COM. OUTREACH	89,270	100,516	97,206	199,783		199,783	209,110		209,110
POLICE - CDPS	79,104	22,737	640,479	608,699		608,699	677,992		677,992
SAFER	777,546	-282		2,049,570		2,049,570	2,207,088		2,207,088
STARTRAN PLANNING	190,143	182,858	298,983	312,233		312,233	331,520		331,520
URBAN SEARCH & RESCUE	1,392,792	1,399,108	1,291,293	1,111,199		1,111,199	1,137,024		1,137,024
WORKFORCE INVESTMENT ACT	1,304,739	1,632,434	1,451,476	1,269,101		1,269,101	1,219,400		1,219,400
TOTAL GRANTS-IN-AID FUNDS	9,391,689	9,427,107	9,777,457	11,054,453		11,054,453	11,359,482		11,359,482
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:									
CAPITAL PROJECTS	14,686,060	27,756,803							
FEMA	129,652	-14,107							
DONATIONS (net of budgeted projects)	2,618,987	1,100,541							
GRANTS-IN-AID (net of budgeted projects)	42,936,423	33,233,706							
JOSEPH J. HOMPES TRUST	24,564	18,716							
PARKS & RECREATION SPECIAL PROJECTS	648,979	503,063							
STREET CONSTRUCTION C. I. P.	54,868,997	83,128,553							
SPECIAL ASSESSMENT C.I.P.	49,096								
TOTAL NON-BUDGETED FUNDS	115,962,758	145,727,275	0	0	0	0	0	0	0
TOTAL NON TAX FUNDS	441,748,327	472,183,328	385,969,666	272,128,763	510,193,118	782,321,881	282,284,211	242,985,432	525,269,643
GRAND TOTAL - INCLUDING INTERFUND TRANSFERS	653,545,928	704,557,364	647,514,709	543,715,160	521,003,443	1,064,718,604	564,793,155	253,709,234	816,502,390
LESS INTERFUND TRANSFERS:									
FROM ADVANCE ACQUISITION TO CAPITAL PROJECTS	-350,000								
FROM BROADBAND TO INFORMATION SERVICES				-100,000		-100,000	-100,000		-100,000
FROM BUILDING & SAFETY TO DONATIONS	-7,294	-3,162							
FROM BUILDING & SAFETY TO PARKING FACILITIES				-62,250		-62,250	-62,250		-62,250
FROM CAPITAL PROJECTS TO GENERAL		-10,284							
FROM CAPITAL PROJECTS TO LAAG	-99,484								
FROM CAPITAL PROJECTS TO STREET CONSTRUCTION CIP	-410,658	-258,447							
FROM CAPITAL PROJECTS TO TIF	-12,776								
FROM CASINO TO GENERAL				-450,000		-450,000	-450,000		-450,000
FROM 911 CARES PUBLIC SAFETY REIMB TO CAPITAL PROJECTS		-1,021,094							
FROM CDBG TO 2019 STORM SEWER CONST	-87,340								
FROM COMMUNITY IMPROVEMENT FINANCING TO CAPITAL IMPROVE	-282,462	-776,000							
FROM DAMAGED PROPERTY TO GENERAL		-49,000							
FROM DEVELOPER PURCHASED TIF TO CAPITAL PROJECTS	-2	-967,000							

VOID

	TOTAL BUDGET			2024-2025 BUDGET			2025-2026 BUDGET		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>
FROM DONATIONS TO CAPITAL PROJECTS	-335,842								
FROM DONATIONS TO GRANTS IN AID	-693	-456							
FROM DONATIONS TO HEALTH	-281								
FROM FLEET TO GENERAL				-9,455		-9,455	-7,313,799		-7,313,799
FROM GENERAL TO CAPITAL PROJECTS	-2,389,108	-1,725,200							
FROM GENERAL TO DONATIONS	-20,000	-111,000							
FROM GENERAL TO FAST FORWARD		-1,000,000							
FROM GENERAL TO FEMA		-7,227							
FROM GENERAL TO FLEET SERVICES				-3,800,000		-3,800,000	-2,970,000		-2,970,000
FROM GENERAL TO GRANTS IN AID	-1,175,402	-428,002	-444,715	-424,063		-424,063	-437,845		-437,845
FROM GENERAL TO POLICE GARAGE		-308,000							
FROM GENERAL TO TAX SUBSIDIZED FUNDS	-24,595,048	-26,020,826	-27,496,575	-30,948,814		-30,948,814	-32,009,010		-32,009,010
FROM GENERAL TO TIF	-4,486								
FROM GENERAL TO WIOA	-22,153								
FROM GENERAL LIABILITY SELF-INSURED TO GENERAL FUND	-62,299								
FROM GOLF CAPITAL IMPROVE TO CAPITAL PROJECTS	-118,079	-1,002,642							
FROM GOLF CAPITAL IMPROVE TO GENERAL				-41,000		-41,000	-41,000		-41,000
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS		-536,524							
FROM GRANTS IN AID TO CAPITAL PROJECTS	-500,000								
FROM GRANTS IN AID TO GENERAL FUND	-14								
FROM GRANTS IN AID TO HEALTH	-9,330	-18,321							
FROM GRANTS IN AID TO LIBRARY	-3,289	-1,961							
FROM HEALTH TO DONATIONS	-34,000	-37,077							
FROM KENO TO CAPITAL PROJECTS	-861,237	-2,747,891							
FROM KENO TO DONATIONS	-203,363	-199,014							
FROM KENO TO GENERAL	-553,663	-545,766	-607,000	-2,034,370		-2,034,370	-1,958,688		-1,958,688
FROM LIBRARY TO CIP		-87,907							
FROM LINCOLN ON THE MOVE TO ST CONST	-7,618,396	-20,458,515	-11,545,410						
FROM PARKING FAC BND 2019 TO PARKING CIP	-6,695,273								
FROM PARKING FACILITIES TO PARKING FAC CONST	-2,834,039								
FROM PARKING FACILITIES TO GENERAL	-2,095,026	-2,040,859	-2,495,026	-2,495,026		-2,495,026	-2,495,026		-2,495,026
FROM PARKING LOTS & JPA FAC TO STREET CONTR CIP	-8,030	-5,269	-8,100	-9,000		-9,000	-9,000		-9,000
FROM PARKS & REC MAINT TO CAPITAL PROJECTS	-375,000	-321,642	-487,400	-354,400		-354,400	-366,300		-366,300
FROM PARKS & REC MAINT TO GENERAL									
FROM PARKS & REC MAINT TO GOLF REVENUE		-168,650							
FROM PARKS REC SPEC PROJ TO CAPITAL PROJECTS	-9,922								
FROM POLICE GARAGE TO GENERAL				-17,471		-17,471	-18,584		-18,584
FROM SOCIAL SECURITY TO GENERAL	-13,846		-220,000	-2,000		-2,000	-2,000		-2,000
FROM SOLID WASTE TO HEALTH	-1,949,226	-1,950,879	-2,012,419	-2,033,192		-2,033,192	-2,106,806		-2,106,806
FROM SOLID WASTE MGMT REV TO 2015 SOLID WASTE MGMT BONDS	-3,470								
FROM SPECIAL ASSESSMENT (CIP) TO SPECIAL ASSESS REV	-46,848								
FROM SPECIAL ASSESSMENT REVENUE TO SPECIAL ASSESS (CIP)		-3,174							
FROM SPECIAL ASSESSMENT DEBT TO SPECIAL ASSESS REV	-784,489	-1,212,117		-1,600,000		-1,600,000	-1,600,000		-1,600,000
FROM ST CONST CIP TO CAPITAL PROJECTS	-525,007								
FROM ST CONST CIP TO PARKING FACILITY CONSTRUCTION	-208,771								
FROM 2013 STORM SEWER CONST TO 2016 STORM SEWER CONST	-40,928								
FROM 2019 STORM SEWER CONST TO GRANTS IN AID	-44,949								
FROM 2019 STORM SEWER CONST TO ST CONST CIP		-23,714							
FROM TENNIS CAPITAL IMPROVEMENT TO CAPITAL PROJECTS	-1,568	-134,500		-20,000		-20,000	-20,000		-20,000
FROM TIF TO CAPITAL PROJECTS	-3,367,022	-1,009,831		-205,531		-205,531	-157,006		-157,006
FROM TIF TO GENERAL	-36,765								
FROM TIF TO STREET CONST	-891,900								

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				2024-2025 BUDGET			2025-2026 BUDGET		
			TOTAL BUDGET		CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS		CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
	2021-22	2022-23	2023-24	OPERATING			OPERATING		
FROM TRANSP O & M TO STREET CONST CIP	-10,917,986	-4,798,203							
FROM TRANSP O & M TO GENFRAL	-50,000								
FROM TRANSP O & M TO HWY USER ALLOC BONDS	-6,186,180	-280,947							
FROM TRANSP & UTILITIES REV TO GENERAL	-183,169	-77,000		-210,053		-210,053	-227,076		-227,076
FROM UNEMPLOYMENT COMP TO GENERAL	-1,515		-5,000	-5,000		-5,000	-5,000		-5,000
FROM VEHICLE TAX CONST TO ST CONST CIP	-6,839,442	-7,019,234							
FROM VEHICLE TAX RESIDENTIAL TO ST CONST CIP	-7,889,356	-7,967,527							
FROM VEHICLE TAX RESIDUAL TO TRANS O & M	-9,733,717	-9,991,756	-9,787,860	-9,898,000		-9,898,000	-9,996,980		-9,996,980
FROM WATER TO STREET CONTR (CIP)	-15,100								
FROM WATER TO GENERAL FUND				-116,150		-116,150	-120,916		-120,916
FROM WIOA TO GENERAL			-25,000						
GRAND TOTAL - NET OF TRANSFERS	557,040,685	614,235,771	592,380,204	488,879,385	521,003,443	1,009,882,829	502,325,869	253,709,234	756,035,104
INTERNAL SERVICE FUNDS:									
COBRA & RETIREES INS PREMIUMS	791,171	736,804	744,081	749,232		749,232	744,081		744,081
FLEET SERVICES	10,062,232	8,843,712	7,812,812	10,812,762		10,812,762	17,363,729		17,363,729
INFORMATION SERVICES	13,732,444	17,557,513	13,332,661	14,467,517		14,467,517	14,727,896		14,727,896
LONG TERM DISABILITY	131,527	114,257	175,000	175,000		175,000	175,000		175,000
MUNICIPAL SERVICES CENTER	2,400,015	3,980,423	3,182,278	3,209,910		3,209,910	3,325,565		3,325,565
POLICE GARAGE	4,857,597	6,404,455	6,528,328	6,235,309		6,235,309	6,467,910		6,467,910
RADIO MAINTENANCE	1,030,995	1,083,673	1,603,417	1,851,400		1,851,400	1,908,215		1,908,215
SELF INSURED DENTAL	1,918,160	1,905,221	1,930,717	1,943,481		1,943,481	1,944,165		1,944,165
SELF INSURED HEALTH	39,370,063	42,917,961	43,315,802	50,205,092		50,205,092	51,026,274		51,026,274
SELF INSURED LOSS	6,319,646	4,542,088	5,069,957	5,072,810		5,072,810	5,072,810		5,072,810
FEBA	1,241,969	1,257,317	1,349,999	1,349,199		1,349,199	1,349,199		1,349,199
TRANSPORTATION & UTILITIES REVOLVING	11,372,696	11,321,502	12,515,766	13,491,577		13,491,577	14,021,331		14,021,331
WORKERS COMPENSATION	2,468,503	3,169,764	3,324,203	3,524,095		3,524,095	3,574,530		3,574,530
TOTAL INTERNAL SERVICE FUNDS	95,697,018	103,834,690	100,885,021	113,087,384		113,087,384	121,695,705		121,695,705

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CITY OF LINCOLN, NEBRASKA
REVENUE SUMMARY
MAYOR PROPOSED BUDGET
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 3

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
GENERAL FUND:					
PROPERTY TAX	60,359,791	64,004,881	69,721,725	70,749,780	77,827,330
MOTOR VEHICLE TAX	6,799,661	7,067,250	6,614,894	6,762,193	6,897,137
SALES TAX	99,344,559	104,821,993	101,000,000	101,000,000	103,020,000
OCCUPATION TAX	6,435,367	6,291,095	5,181,580	4,706,350	4,406,350
PERMITS AND FEES	4,982,063	5,553,132	4,700,399	6,784,200	5,990,680
IN LIEU TAX-LES	2,179,442	2,178,659	2,100,000	2,100,000	2,100,000
REIMBURSEMENT FOR SERVICES	4,342,025	4,819,775	3,745,762	3,690,880	3,695,259
RECREATION RECEIPTS	2,036,383	2,151,697	2,582,817	2,668,219	2,830,906
TRANSFERS FROM OTHER FUNDS	1,277,845	890,117	1,051,000	3,767,791	11,106,890
PARKING METER RECEIPTS	1,445,026	1,445,026	1,905,026	1,445,026	1,445,026
EARNED INTEREST	11,451,944	18,774,444	12,722,108	15,728,201	15,871,201
INTER-GOVERNMENTAL REVENUE	2,812,795	3,110,462	4,115,724	4,452,004	4,618,901
RENT	632,771	703,075	583,151	712,519	733,356
ADMINISTRATIVE FEES	508,169	497,766	360,000	450,000	400,000
SUNDRY TAXES	47,239	50,954	29,710	29,710	29,710
SALE OF ASSETS	10,100	6,905			
MISCELLANEOUS	773,817	1,066,265	7,176,922	18,160,498	12,020,914
TOTAL-GENERAL FUND	\$205,438,997	\$223,433,496	\$223,590,818	\$243,207,371	\$252,993,660
OTHER TAX FUNDS:					
LIBRARY					
PROPERTY TAX	9,347,746	9,783,943	9,220,808	9,814,709	10,281,007
INTEREST INCOME	9,295	55,917	9,500	9,690	9,884
COUNTY LIBRARY TAX	943,341	955,147	998,418	1,061,827	1,112,243
MISCELLANEOUS LIBRARY RECEIPTS	163,102	76,203	67,000	65,000	63,000
RENT	1,200	1,858	1,200	1,200	1,200
REIMBURSEMENT FOR SERVICES	8,699	1,961	26,350	26,350	26,350
MISCELLANEOUS	29,004	28,812	625,450	625,450	625,450
IN LIEU OF TAX	3,747	3,247	5,000	5,000	5,000
TOTAL-LIBRARY	\$10,506,134	\$10,907,088	\$10,953,726	\$11,609,226	\$12,124,134
POLICE & FIRE PENSION					
PROPERTY TAX	10,635,409	9,759,912	8,979,517	11,658,426	12,361,923
INTEREST INCOME	6,632	38,320	10,000	40,000	40,000
MISCELLANEOUS	511,596	271,001	700,000	350,000	350,000
EMPLOYEE CONTRIBUTIONS	3,839,689	4,228,254	4,287,674	4,697,361	4,838,282
EMS TRANSPORT CONTRIBUTIONS	894,267	770,742	770,625	800,000	800,000
SALE OF ASSETS		0	8,630,354	6,624,948	6,999,864
IN LIEU OF TAX	4,201	3,250	3,500	4,000	4,000
TOTAL-POLICE & FIRE PENSION	\$15,891,794	\$15,071,479	\$23,381,670	\$24,174,735	\$25,394,069
SOCIAL SECURITY					
PROPERTY TAX	800	1,019			
INTEREST INCOME					
MISCELLANEOUS			220,000	2,000	2,000
IN LIEU OF TAX					
TOTAL-SOCIAL SECURITY	\$800	\$1,019	\$220,000	\$2,000	\$2,000



	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
UNEMPLOYMENT COMPENSATION					
PROPERTY TAX	15	19			
SUNDRY & IN LIEU OF TAX					
INTEREST INCOME					
MISCELLANEOUS			5,000	5,000	5,000
TOTAL-UNEMPLOYMENT COMPENSATION	\$15	\$19	\$5,000	\$5,000	\$5,000
BOND INTEREST AND REDEMPTION					
BOND PROCEEDS					
PROPERTY TAX	3,989,442	3,941,503	2,799,685	3,031,860	2,404,897
INTEREST INCOME	8,809	46,252	12,240	101,391	98,865
SUNDRY & IN LIEU OF TAX	1,614	1,309	1,900	1,500	1,000
MISCELLANEOUS			580,000	263,640	209,122
TOTAL-BOND INTEREST AND REDEMPTION	\$3,999,865	\$3,989,064	\$3,393,825	\$3,398,391	\$2,713,884
TOTAL-ALL TAX FUNDS	\$235,837,605	\$253,402,165	\$261,545,039	\$282,396,723	\$293,232,747
SPECIAL REVENUE FUNDS:					
9-1-1 COMMUNICATION	7,429,181	7,747,446	7,385,350	7,458,552	7,769,208
ADVANCE ACQUISITION	4,615,665	604,486			
AGING PARTNERS	3,852,357	4,437,918	4,209,126	4,200,047	4,385,936
ANIMAL CONTROL	2,644,764	2,769,106	2,911,939	3,030,276	3,130,730
BUILDING & SAFETY	10,294,579	8,195,702	9,994,497	9,527,824	9,931,548
CABLE ACCESS TELEVISION	192,945	165,603	180,000	170,000	160,000
CASH RESERVE	800,000				
CASINO GAMBLING		972,056	700,000	1,500,000	1,850,000
COMMUNITY IMPROVEMENT FINANCING	1,128,370	1,571,388			
FAST FORWARD	17,080	1,119,318			
HEALTH	12,896,344	13,554,667	15,545,621	16,100,051	16,719,745
HERITAGE ROOM (Donations Fund)	49,646	53,100	41,073	50,000	50,000
IMPACT FEES	2,188,393	6,729,304	6,555,100	6,870,100	6,870,100
KENO	7,359,580	7,392,105	5,482,113	6,049,750	5,850,250
LINCOLN BIKE SHARE	207,656	318,328	145,000	145,000	145,000
PARKS & REC. MAINT/REPAIR	448,949	473,454	375,697	504,400	520,800
SPECIAL ASSESSMENT REVENUE	838,873	1,232,602	1,625,000		
STARTRAN ACQUISITION	9,707,646	486,228	391,385		
STARTRAN OPERATING	16,100,942	18,234,512	16,425,349	18,601,684	19,174,202
TENNIS CAPITAL IMPROVEMENTS FUND	27,574	55,935			
TITLE V CLEAN AIR	769,649	728,077	758,836	700,700	712,095
TRANSPORTATION O & M	42,943,382	45,775,880	39,812,909	42,170,709	46,577,684
TOTAL-SPECIAL REVENUE FUNDS	\$124,513,575	\$122,617,215	\$112,538,995	\$117,079,093	\$123,847,298
OTHER FUNDS					
LILLIAN POLLEY EXPENDABLE TRUST	110,072	137,703	99,169	134,000	134,000
JOINT ANTELOPE VALLEY AUTH.					
TOTAL-OTHER FUNDS	\$110,072	\$137,703	\$99,169	\$134,000	\$134,000
PERMANENT FUNDS					
COMMUNITY HEALTH ENDOWMENT FUND	10,394,491	4,886,864	2,808,451	3,844,689	4,052,855
TOTAL-PERMANENT FUNDS	\$10,394,491	\$4,886,864	\$2,808,451	\$3,844,689	\$4,052,855
CAPITAL PROJECTS FUNDS:					
CITY STREET LIGHTS (COPS)				3,700,000	3,700,000
STREET CONSTRUCTION CAPITAL PROJECTS	52,664,622	79,383,487	4,703,690	4,925,490	8,000,983
TAX INCREMENT FINANCING CIP	4,332	567,718	541,385	4,102,919	12,102,919
VEHICLE TAX CONSTRUCTION	6,844,442	7,029,234	6,743,881	6,969,000	7,038,690
VEHICLE TAX RESIDUAL	9,738,819	10,001,756	2,908,592	9,898,000	9,996,980
VEHICLE TAX RESIDENTIAL REHABILITATION	2,894,377	2,972,522	2,908,592	2,929,000	2,958,290
CAPITAL PROJECTS	18,011,293	36,054,399			
LINCOLN ON THE MOVE	16,804,298	18,192,963	15,707,000	18,000,000	4,016,685
DEVELOPER CONTRIBUTION				7,760,000	2,000,000



	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
RAILROAD TRANSPORTATION SAFETY DISTRICT				200,000	
ANTICIPATED CONTRIBUTIONS TO PROJECTS					
STATE/FEDERAL AID CAPITAL - AGING			112,439		
STATE/FEDERAL AID CAPITAL - FINANCE				410,000	
STATE/FEDERAL AID CAPITAL - LTU			6,300,000	13,883,150	14,190,699
STATE/FEDERAL AID CAPITAL - PARKS & RECREATION				1,393,800	
STATE/FEDERAL AID - STARTRAN			11,082,669	14,074,634	21,920,730
FEDERAL AID - URBAN DEVELOPMENT				7,250,000	
OTHER FUNDING - PARKS & RECREATION			920,000	19,898,200	2,579,200
OTHER FUNDING - TRANSPORTATION & UTILITIES			200,000	115,040,000	4,560,000
OTHER FUNDING - LIBRARY					10,000,000
OTHER FUNDING - FINANCE				1,110,000	1,575,000
OTHER FUNDING - FIRE				450,000	
OTHER FUNDING - POLICE					2,800,000
OTHER FUNDING - STARTRAN			2,567,839	3,721,825	5,580,136
OTHER FUNDING - URBAN DEVELOPMENT				944,600	949,300
GOLF IMPROVEMENTS - PARKS & RECREATION				220,000	220,000
GOLF SURCHARGE - PARKS & RECREATION			133,300	327,600	333,100
TOTAL-CAPITAL PROJECTS FUNDS	\$106,962,183	\$154,202,079	\$54,829,387	\$237,208,218	\$114,522,712
DEBT SERVICE FUNDS:					
HIGHWAY USER ALLOCATION BONDS	6,186,180	6,709,847	6,203,400	4,142,500	4,100,725
SPECIAL ASSESSMENTS DEBT (SINKING)	1,720,099	1,391,297	1,625,000	1,725,000	1,725,000
TAX INCREMENT FINANCING DEBT SERVICE	18,313,006	19,158,472	476,917	212,858	164,137
TURN BACK TAX BONDS	681,378	2,333,444	2,300,000	2,412,000	2,460,000
TOTAL-DEBT SERVICE FUNDS	\$26,900,663	\$29,593,060	\$10,605,317	\$8,492,358	\$8,449,862
ENTERPRISE FUNDS:					
BROADBAND ENTERPRISE	1,945,837	1,832,141	1,976,109	1,976,109	1,976,109
EMS ENTERPRISE	9,842,705	10,283,195	9,725,781	10,282,069	10,792,652
EMS ENTERPRISE - CARES REIMBURSEMENT		238,296			
GOLF CAPITAL IMPROVEMENT	2,367,588	871,379	265,490	265,490	265,490
GOLF REVENUE	5,363,657	6,261,864	5,074,807	5,921,003	5,943,003
PARKING FACILITIES	10,683,319	11,325,743	13,178,904	12,874,037	13,053,353
PARKING FACILITIES CIP	14,532,901	2,841,373			
PARKING LOTS AND JPA GARAGES	1,595,485	2,067,573	2,202,318	2,420,693	2,394,770
PINNACLE BANK ARENA	7,218,400	7,631,359	6,810,902	7,023,855	7,023,855
SOLID WASTE MANAGEMENT CIP					
SOLID WASTE MANAGEMENT REVENUE	16,262,387	17,984,849	18,019,929	20,159,619	20,406,142
WASTEWATER	45,067,138	44,733,177	46,594,124	46,396,224	48,617,789
WATER	59,197,624	53,844,769	56,539,810	63,164,097	66,044,711
TOTAL-ENTERPRISE FUNDS	\$174,077,041	\$159,915,718	\$160,388,174	\$170,483,196	\$176,517,874
GRANTS-IN-AID FUNDS:					
AGING PARTNERS MULTI-COUNTY GRANTS	684,324	753,494	1,045,950	684,009	733,114
COMMUNITY DEVELOPMENT - HOME	841,168	1,220,931	1,633,680	1,553,440	1,553,440
COMMUNITY DEVELOPMENT BLOCK GRANT	2,542,489	3,044,632	2,490,303	2,538,377	2,538,247
COMMUNITY DEVELOPMENT BLOCK GRANT - CARES REIMBU	651,990				
HUMAN RIGHTS	66,500		71,500	70,780	72,780
LEAD HAZARD CONTROL	17,213	360,963	205,288	422,527	435,643
POLICE-COPS	21,534	86,479	353,516	353,516	353,516
POLICE-DOMESTIC VIOLENCE	84,626	95,440	119,368	119,368	119,368
POLICE-VICTIM WITNESS	289,980	354,734	312,138	312,138	312,138
POLICE-YOUTH COM. OUTREACH	74,588	105,531	97,206	97,206	97,206
STARTRAN PLANNING	56,575	51,758	298,983	312,233	331,520
URBAN SEARCH & RESCUE	1,770,342	1,504,463	1,291,293	1,291,293	1,291,293
SAFER GRANT	1,166,582			2,049,570	2,207,088
WORKFORCE INVESTMENT ACT	1,427,644	1,594,370	1,451,477	1,269,101	1,219,400
TOTAL GRANTS-IN-AID FUNDS	\$9,695,555	\$9,172,795	\$9,370,702	\$11,073,558	\$11,264,753



	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:					
2016 STORM SEWER CONSTRUCTION	177,392	17,138			
2019 STORM SEWER CONSTRUCTION	435,698	985,428			
2013 SOLID WASTE MGMT BONDS	2,431	14,565			
2015 SOLID WASTE MGMT BONDS	4,911	8,649			
2021 HWY USER ALLOCATION BONDS	55,720	341,280			
AMERICAN RESCUE PLAN ACT ARPA	33,659,260	12,484,562			
DISASTER RECOVERY	3,757,525	152,352			
DONATIONS (net of budgeted projects)	1,723,289	2,186,877			
GENERAL OBLIGATIONS BONDS: LIBRARY					75,000,000
GENERAL OBLIGATIONS BONDS: PUBLIC SAFETY/JOINT FIRE & RESCUE/POLICE				45,000,000	
GENERAL OBLIGATIONS BONDS: WATERSHED MANAGEMENT				13,600,000	
GRANTS-IN-AID (net of budgeted projects)	52,117,539	26,353,432			
JOSEPH J. HOMPES TRUST	92,312	94,277			
ROBERT CRAWFORD CORRIDOR	301,931	481,227			
PARKS & RECREATION SPECIAL PROJECTS	489,261	628,979			
SPECIAL ASSESSMENT CIP		3,174			
TOTAL NON-BUDGETED FUNDS	\$92,817,269	\$43,751,940	\$0	\$58,600,000	\$75,000,000
TOTAL NON-TAX FUNDS	\$545,470,849	\$524,277,374	\$350,640,195	\$606,915,112	\$513,789,354
GRAND TOTAL - INCLUDING INTERFUND TRANSFERS	\$781,308,454	\$777,679,539	\$612,185,234	\$889,311,835	\$807,022,101
LESS INTERFUND TRANSFERS:					
FROM ADVANCE ACQUISITION TO CAPITAL PROJECTS	-350,000				
FROM BROADBAND TO INFORMATION SERVICES				-100,000	-100,000
FROM BUILDING & SAFETY TO DONATIONS	-7,294	-3,162			
FROM BUILDING & SAFETY TO PARKING FACILITIES				-62,250	-62,250
FROM CAPITAL PROJECTS TO DEVELOPER PURCHASED TIF	-2	-967,000			
FROM CAPITAL PROJECTS TO GENERAL		-10,284			
FROM CAPITAL PROJECTS TO LAAA	-99,484				
FROM CAPITAL PROJECTS TO STREET CONSTRUCTION CIP	-410,658	-258,447			
FROM CAPITAL PROJECTS TO TIF	-12,776				
FROM CASINO TO GENERAL				-450,000	-450,000
FROM 911 CARES PUBLIC SAFETY REIMB TO CAPITAL PROJECTS		-1,021,094			
FROM CDBG TO 2019 STORM SEWER CONST	-87,340				
FROM COMMUNITY IMPROVEMENT FINANCING TO CAPITAL I	-282,462	-776,000			
FROM DAMAGED PROPERTY TO GENERAL		-49,000			
FROM DONATIONS TO CAPITAL PROJECTS	-335,842				
FROM DONATIONS TO GRANTS IN AID	-693	-456			
FROM DONATION TO HEALTH	-281				
FROM FLEET TO GENERAL				-9,455	-7,313,799
FROM GENERAL TO DONATIONS	-20,000	-111,000			
FROM GENERAL TO FAST FORWARD		-1,000,000			
FROM GENERAL TO FEMA		-7,227			
FROM GENERAL TO FLEET SERVICES				-3,800,000	-2,970,000
FROM GENERAL TO GRANTS IN AID	-1,175,402	-428,002	-444,715	-424,063	-437,845
FROM GENERAL TO POLICE GARAGE		-308,000			
FROM GENERAL TO CAPITAL PROJECTS	-2,389,108	-1,725,200			
FROM GENERAL TO TAX SUBSIDIZED FUNDS	-24,595,048	-26,020,826	-27,496,575	-30,948,814	-32,009,010
FROM GENERAL TO TIF	-4,486				
FROM GENERAL TO WIOA	-22,153				
FROM GENERAL LIABILITY SELF-INSURED TO GENERAL FUND	-62,299				
FROM GOLF CAPITAL IMPROVE TO CAPITAL PROJECTS	-118,079	-1,002,642			
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS				-41,000	-41,000
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS		-536,524			
FROM GRANTS IN AID TO CAPITAL PROJECTS	-500,000				
FROM GRANTS IN AID TO GENERAL FUND	-14				
FROM GRANTS IN AID TO HEALTH	-9,330	-18,321			
FROM GRANTS IN AID TO LIBRARY	-3,289	-1,961			
FROM HEALTH TO DONATIONS	-34,000	-37,077			



	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ESTIMATED RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
FROM KENO TO CAPITAL PROJECTS	-861,237	-2,747,891			
FROM KENO TO DONATIONS	-203,363	-199,014			
FROM KENO TO GENERAL	-553,663	-545,766	-607,000	-2,034,370	-1,958,688
FROM LIBRARY TO CIP		-87,907			
FROM LINCOLN ON THE MOVE TO ST CONST	-7,618,396	-20,458,515	-11,545,410		
FROM PARKING FAC BND 2019 TO PARKING CIP	-6,695,273				
FROM PARKING FACILITIES TO PARKING FAC CONST	-2,834,039				
FROM PARKING FACILITIES TO GENERAL	-2,095,026	-2,040,859	-2,495,026	-2,495,026	-2,495,026
FROM PARKING LOTS & JPA FAC TO ST CONST CIP	-8,030	-5,269	-8,100	-9,000	-9,000
FROM PARKS & REC MAINT & REP TO CAPITAL PROJECTS	-375,000	-321,642	-487,400	-487,400	-487,400
FROM PARKS & REC MAINT & REP TO GENERAL				-354,400	-366,300
FROM PARKS REC SPEC PROJ TO CAPITAL PROJECTS	-9,922				
FROM PARKS REC SPEC PROJ TO GOLF REVENUE		-168,650			
FROM POLICE GARAGE TO GENERAL				-17,471	-18,584
FROM SOCIAL SECURITY TO GENERAL	-13,846		-220,000	-2,000	-2,000
FROM SOLID WASTE TO HEALTH	-1,949,226	-1,950,879	-2,012,419	-2,033,192	-2,106,806
FROM SOLID WAST MGMT REV TO 2015 SOLID WASTE MGMT	-3,470				
FROM SPECIAL ASSESSMENT (CIP) TO SPECIAL ASSESS REV	-46,848				
FROM SPECIAL ASSESSMENT REVENUE TO SPECIALL ASSES (CIP)		-3,174			
FROM SPECIAL ASSES DEBT TO SPECIAL ASSESS REV	-784,489	-1,212,117		-1,600,000	-1,600,000
FROM ST CONST CIP TO CAPITAL PROJECTS	-525,007				
FROM ST CONST CIP TO PARKING FACILITY CONSTRUCTION	-208,771				
FROM 2013 STORM SEWER CONST TO 2016 STORM SEWER CC	-40,928				
FROM 2019 STORM SEWER CONST TO GRANTS IN AID	-44,949				
FROM 2019 STORM SEWER CONST TO ST CONST CIP		-23,714			
FROM TENNIS CAPITAL IMPROVE TO CAPITAL PROJECTS	-1,568	-134,500		-20,000	-20,000
FROM TIF TO CAPITAL PROJECTS	-3,367,022	-1,009,831		-205,531	-157,006
FROM TIF TO GENERAL	-36,765				
FROM TIF TO STREET CONT	-891,900				
FROM TRANSP O & M TO STREET CONST CIP	-10,917,986	-4,798,203			
FROM TRANSP O & M TO GENERAL	-50,000				
FROM TRANSP O & M TO HWY USER ALLOC BONDS	-6,186,180	-280,947			
FROM TRANSP & UTILITIES REV TO GENERAL	-183,169	-77,000		-210,053	-227,076
FROM UNEMPLOYMENT COMP TO GENERAL	-1,515		-5,000	-5,000	-5,000
FROM VEHICLE TAX CONST TO ST CONST CIP	-6,839,442	-7,019,234			
FROM VEHICLE TAX RESIDENTIAL TOST CONST CIP	-2,889,356	-2,962,522			
FROM VEHICLE TAX RESIDUAL TO TRANS O & M	-9,733,717	-9,991,756	-9,787,860	-9,898,000	-9,996,980
FROM WATER TO GENERAL				-116,150	-120,916
FROM WATER TO STREET CONSTR (CIP)	-15,100				
FROM WIOA TO GENERAL			-25,000		
GRAND TOTAL NET OF TRANSFERS	\$684,803,211	\$687,357,926	\$557,050,729	\$833,988,660	\$744,067,415

INTERNAL SERVICE FUNDS:

COBRA & RETIREES INS PREMIUMS	775,889	716,840	819,552	819,552	819,552
FLEET SERVICES	10,550,935	7,302,013	7,818,627	12,141,970	11,703,768
INFORMATION SERVICES	14,073,926	16,175,538	12,814,801	14,306,184	14,489,981
LONG TERM DISABILITY	249,970	200,338	258,000	225,010	225,010
FEBA	1,209,127	1,232,453	1,333,715	1,333,715	1,333,715
MUNICIPAL SERVICES CENTER	2,961,258	2,928,343	3,145,434	3,214,875	3,346,433
POLICE GARAGE	5,853,621	7,825,043	6,527,903	6,607,892	6,684,553
RADIO MAINTENANCE	1,134,878	1,192,763	1,647,665	1,794,806	1,847,336
SELF INSURED LOSS	4,937,961	5,433,591	4,545,057	6,222,207	6,272,617
SELF INSURED HEALTH	40,463,808	39,900,957	42,175,000	50,293,309	50,800,097
SELF INSURED DENTAL	1,866,867	1,833,739	1,780,000	2,007,543	1,787,972
TRANSPORTATION & UTILITIES REVOLVING	11,378,232	11,501,860	12,429,099	13,282,296	13,804,103
WORKERS COMPENSATION LOSS FUND	4,798,123	4,305,331	4,805,000	4,915,780	5,059,531
TOTAL INTERNAL SERVICE FUNDS	\$100,254,595	\$100,548,809	\$100,099,853	\$117,165,139	\$118,174,668

**CITY OF LINCOLN, NEBRASKA
MAYOR PROPOSED BUDGET**

SCHEDULE 4

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	2,520,000	2,625,000	2,055,000	2,130,000	1,660,000	1,725,000	1,785,000
Municipal Improvement Bonds 2022	390,000	370,000	390,000	410,000	430,000	450,000	475,000
Highway Allocation Bonds	5,670,000	2,950,000	3,040,000	3,140,000	1,430,000	1,470,000	1,505,000
Limited Tax Arena (Turnback Tax)	1,155,000	1,185,000	1,220,000	1,250,000	1,280,000	1,310,000	1,320,000
Certificates of Participation	5,640,000	4,590,000	4,660,000	3,305,000	2,805,000	1,900,000	1,530,000
Special Assessments Revolving	215,000	225,000	230,000	240,000	245,000	260,000	270,000
Tax Allocation Bonds	451,119	102,303	112,406	114,406	117,382	113,974	110,589
NE State Revolving Loan Fund	2,006,313	2,049,285	2,093,191	2,138,055	2,183,896	2,230,737	2,278,599
Revenue Bonds and Notes	49,948,334	49,183,334	49,096,666	51,190,000	52,685,000	52,035,000	53,068,333
TOTAL	\$67,995,766	\$63,279,922	\$62,897,263	\$63,917,461	\$62,836,278	\$61,494,711	\$62,342,521

SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	870,725	770,091	655,584	573,903	489,119	423,594	355,019
Municipal Improvement Bonds 2022	527,269	508,269	489,269	469,269	448,269	426,269	403,144
Highway Allocation Bonds	1,391,675	1,192,500	1,060,725	924,975	767,475	695,350	621,350
Limited Tax Arena (Turnback Tax)	384,548	349,898	314,348	277,748	240,247	201,847	187,437
Certificates of Participation	1,045,394	877,544	696,519	505,444	377,244	274,244	200,875
Special Assessments Revolving	67,620	60,870	53,730	46,375	38,165	29,625	20,370
Tax Allocation Bonds	25,798	110,556	51,496	48,566	45,561	42,455	39,455
NE State Revolving Loan Fund	477,159	434,189	390,281	345,418	299,576	252,735	204,873
Revenue Bonds and Notes	23,433,165	22,181,592	20,499,488	18,406,535	16,331,435	14,396,477	12,732,623
TOTAL	\$28,223,353	\$26,485,509	\$24,211,440	\$21,598,233	\$19,037,091	\$16,742,596	\$14,765,146

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	3,390,725	3,395,091	2,710,584	2,703,903	2,149,119	2,148,594	2,140,019
Municipal Improvement Bonds 2022	917,269	878,269	879,269	879,269	878,269	876,269	878,144
Highway Allocation Bonds	7,061,675	4,142,500	4,100,725	4,064,975	2,197,475	2,165,350	2,126,350
Limited Tax Arena (Turnback Tax)	1,539,548	1,534,898	1,534,348	1,527,748	1,520,247	1,511,847	1,507,437
Certificates of Participation	6,685,394	5,467,544	5,356,519	3,810,444	3,182,244	2,174,244	1,730,875
Special Assessments Revolving	282,620	285,870	283,730	286,375	283,165	289,625	290,370
Tax Allocation Bonds	476,917	212,859	163,902	162,972	162,943	156,429	150,044
NE State Revolving Loan Fund	2,483,472	2,483,474	2,483,472	2,483,473	2,483,472	2,483,472	2,483,472
Revenue Bonds and Notes	73,381,499	71,364,926	69,596,154	69,596,535	69,016,435	66,431,477	65,800,956
TOTAL	\$96,219,119	\$89,765,431	\$87,108,703	\$85,515,694	\$81,873,369	\$78,237,307	\$77,107,667

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VOID

CITY OF LINCOLN, NEBRASKA
SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
MAYOR PROPOSED BUDGET
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 5

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING SOURCE</u>	<u>FY 2024-25 APPROPRIATION</u>	<u>FY 2025-26 APPROPRIATION</u>
<u>PROJECT TITLE AND DESCRIPTION</u>			
FINANCE			
Broadband Infrastructure	OF	700,000	700,000
Fleet Fuel Site Upgrades	OF	410,000	875,000
	SF-O	410,000	
Total Finance		<u>1,520,000</u>	<u>1,575,000</u>
FIRE			
Apparatus Replacement Schedule	GR	750,000	750,000
Training Tower Facility	OF	450,000	
Total Fire		<u>1,200,000</u>	<u>750,000</u>
LIBRARIES			
Downtown Central Library	GO		70,000,000
Library Branch Improvements	OF		10,000,000
	GO		5,000,000
Near-Term Library Improvements	GR	250,000	250,000
Total Libraries		<u>250,000</u>	<u>85,250,000</u>
PARKS & RECREATION			
ADA Compliance Improvements	GR	20,000	25,000
	GR	300,000	50,000
Area/Ballfield/Play Court Lighting	GR	125,000	325,000
Asset Management System	GR	17,000	17,000
Backflow Prevention Compliance Program	GR	30,000	45,000
Ballfields/Playfields	GR	20,000	20,000
Building/Structure Flooring & Wall Treatments	GR	43,000	23,000
Building/Structure Roofing	GR	75,000	75,000
Community Forestry Management Planning	OF	1,375,000	
Commuter/Recreation Trail	GR	644,400	35,000
	GR	15,000	15,000
	OF	2,255,200	1,611,200
Drainage Channel Stabilization/Erosion Control/Dams	GR		10,000
Emerald Ash Borer (EAB) Treatment and Recovery	GR	366,000	377,000
Golf Course Clubhouse	GF		50,000
	GS		304,500
Golf Course Hard Surfacing	GF		200,000
	GS	27,600	28,600
Golf Course Infrastructure	GF	15,000	150,000
Golf Course Irrigation Systems	GF	800,000	50,000
	GS	300,000	
Golf Course Trees/Landscaping	GF		50,000
Hard Surfacing	GR	210,000	505,000
	GR	150,000	185,000
HVAC Systems	GR	150,000	150,000
	GR	16,000	33,000
Irrigation Systems	GR	15,000	15,000
Jensen Park Development	OF	18,000	18,000
Lincoln Cares Program	OF	15,000	15,000
Livable Neighborhoods (Parks & Recreation)	GR	35,000	35,000
Mech/Elec Systems and Pool Pumps	GR	195,000	155,000
Neighborhood Park Land Acquisition & Development - I.F. Zone 1	IF	70,200	27,500
Neighborhood Park Land Acquisition & Development - I.F. Zone 2	IF		35,100
Neighborhood Park Land Acquisition & Development - I.F. Zone 3	IF	27,100	27,100
Neighborhood Park Land Acquisition & Development - I.F. Zone 5	IF		60,500
Neighborhood Park Land Acquisition & Development - I.F. Zone 7	IF		55,900
Outdoor Inclusive Play Improvements	GR	100,000	100,000
	OF		800,000
Park Acquisition/Demolition/Development Projects	GR	60,000	60,000
	OF	100,000	
	GR	215,000	250,000
	OF	350,000	
Park Landscape	GR	35,000	35,000
	OF	30,000	30,000

<u>DEPARTMENT/DIVISION</u>		<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>		<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
		GR	11,400	21,300
	Playground Renovations & Safety Components	GR	245,000	455,000
		GR	45,000	45,000
	Pool Slides/Play Features	GR	35,000	35,000
	Prairie in the Parks Seeding Program	GR	13,600	11,100
	Public Art Preservation	GR	40,000	40,000
		GR	7,000	7,000
	South Haymarket Park	GR	250,000	250,000
		OF	16,000,000	
	Street Tree Pruning, Removal, Stump Grinding and Storm Response Cleanup	GR	350,000	350,000
	Street Tree Replacement	GR	216,400	222,900
		OF	30,000	30,000
	Tennis Facilities Improvements	TF	20,000	20,000
	Waterford Development Trail - I.F. Zone 4	SF	1,393,800	
		IF	348,500	
	Wetlands/Open Space Acquisition, Easements, Restoration	GR	110,000	110,000
	Wilderness Park Master Plan Improvements	GR	75,000	75,000
	Winnett Trust Fund - Annual Distribution	OF	75,000	75,000
	Yankee Hill Road Trail (48th-70th) - I.F. Zone 6	IF		50,000
	Total Parks & Recreation		27,485,200	7,850,700
POLICE	Training Campus Improvements	OF		2,800,000
	Total Police			2,800,000
PUBLIC SAFETY/JOINT FIRE & RESCUE/POLICE		GO	45,000,000	
	Total Public Safety/Joint Fire & Rescue/Police		45,000,000	
TRANSPORTATION & UTILITIES/SOLID WASTE OPERATIONS				
	Acquire/Recondition Equipment	OT	500,000	500,000
		LF	1,000,000	1,000,000
	Gas Collection and Control Systems	LF	1,350,000	
	Land Acquisition/Soil Purchases	LF	100,000	100,000
	Liner/Lerachate System - Bluff Road Landfill	LF	5,000,000	5,000,000
	Organic Waste Processing Facility	OT	100,000	350,000
	Other Waste Management Programs	OF	1,110,000	60,000
		OT	15,000	85,000
	Solid Waste Disposal/Landfill	LF	1,035,000	535,000
	Solid Waste Management Plan/Updates - Implementation	LF	250,000	
	South Municipal Services Center (Solid Waste)	OT	1,500,000	1,000,000
	Transfer Station	OT		150,000
	Total Transportation & Utilities/Solid Waste Operations		11,960,000	8,780,000

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<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
TRANSPORTATION & UTILITIES/STARTRAN			
Building and Grounds Improvements	GR	21,000	
Bus Stop Amenities (Required by FTA)	GR	8,400	8,820
	SF	33,600	35,280
Multi Modal Center	OF	3,721,825	5,580,136
	SF	8,367,300	16,335,864
New Maintenance Facility	GR	60,000	
	SF	240,000	
Purchase Revenue Vehicles	GR	950,000	970,000
	SF	5,383,334	5,496,666
Security Enhancements (Required by FTA)	GR	8,400	8,820
	SF	33,600	35,280
Shop Tools/Equipment	GR	4,200	4,410
	SF	16,800	17,640
Total Transportation & Utilities/StarTran		18,848,459	28,492,916
TRANSPORTATION & UTILITIES/TRANSPORTATION			
South Municipal Services Center	OF	1,500,000	
Transportation Sidewalk Program	GR	1,570,000	1,570,000
Transportation System Growth	LM	4,500,000	1,004,171
	WC	1,484,500	1,519,345
	IF	2,500,000	2,500,000
Transportation System Preservation	GR	1,785,000	1,785,000
	LM	13,230,000	2,952,264
	SF	2,654,125	2,733,750
	RR	2,929,000	2,958,290
	RT	200,000	
	SO	3,425,490	2,500,983
	SO	500,000	4,500,000
Transportation System Optimization	LM	270,000	60,250
	SF	2,654,125	2,733,749
	WC	5,484,500	5,519,345
	SO	1,000,000	1,000,000
	IF	500,000	500,000
City Street Lights	COPS	3,700,000	3,700,000
Total Transportation & Utilities/Transportation		49,886,740	37,537,147
TRANSPORTATION & UTILITIES/WASTEWATER			
x INF - Collection Space Upgrade	UR		750,000
INF - Decommission NEWRRF Sludge Lagoon	UR		
x INF - Headworks Screening Improvements	UR		
x INF - Huntington Gate	UR		750,000
x INF - Lift Station Improvements	UR		100,000
x INF - NE Digester Mixing Project	UR	1,300,000	
x INF - Primary Clarification Improvements	UR	500,000	500,000
x INF - Repair 48" Sewer Pioneers to "O" St	UR		1,000,000
x INF - TWRRF Digester and Holding Tank Cleaning and Inspection	UR	700,000	
x INF - TWRRF Digester tank coating	UR		100,000
x INF - WRRF Blower replacements	UR		
x INF - WRRF Infrastructure and Building Improvements	UR	600,000	600,000
x INF - WRRF Site and Cyber Security Upgrades	UR		75,000
x INF - WRRF Standard Operating Program	UR	100,000	15,000
x INF - WW Chemical Tanks and Piping Replacement	UR	500,000	
x INF - WW Share of Water Meter Replacement	UR	756,000	779,000
x INF - Infrastructure and Systems Improvements	UR	2,920,000	2,670,000
NG - New Growth	IF	1,000,000	1,000,000
	UR	1,525,000	1,525,000
x NG - Haines Branch Study	UR		250,000
x NG - N. 70th, Arbor to McKelvie	OF	3,000,000	
x NG - Oak Creek Sanitary Trunk Sewer NG	UR		2,500,000
x NG - Salt Creek Sanitary Trunk Sewer Rokeby to S. of Beltway	UR	2,000,000	
x NG - South Municipal Services Center	UR	375,000	
x NG - TSWRRF Growth Capacity Improvements	UR	49,050,000	
	IF	7,000,000	
x NG - Upper SE Trunk - 48th and Rokeby East to High School Site	UR	250,000	2,000,000
NG - WRRF Regulatory and Compliance Program	UR	100,000	
x NG - WW Share of New Water Meters	UR	217,000	223,000



<u>DEPARTMENT/DIVISION</u>	<u>FUNDING SOURCE</u>	<u>FY 2024-25 APPROPRIATION</u>	<u>FY 2025-26 APPROPRIATION</u>
Total Transportation & Utilities/Wastewater		71,893,000	14,837,000
TRANSPORTATION & UTILITIES/WATER SUPPLY & DISTRIBUTION			
Infrastructure - Lincoln Pumping, Storage & trans	UR	5,600,000	200,000
Infrastructure - Source Water Supply	UR	2,400,000	300,000
Infrastructure - Water Mains and Meters	UR	16,028,400	16,814,000
	SF	8,574,900	8,723,200
Infrastructure - Water Structures	UR	1,500,000	1,050,000
Infrastructure - Water Treatment, HS Pump & Trans	UR	1,500,000	700,000
New Source of Water Supply	OF	46,000,000	
	UR	5,000,000	5,000,000
New Water Pumping, Storage & Transmission	DC	5,760,000	
	UR	4,400,000	1,500,000
New Water Supply Wells	IF	8,000,000	
	OF	32,900,000	
	UR	23,000,000	
New Water Treatment & High Service Pumping	OF	27,030,000	
	UR	62,750,000	
South Municipal Services Center (Water)	UR	375,000	
Water Distribution Mains - Area 1	IF	100	100
Water Distribution Mains - Area 2	IF	100	100
Water Distribution Mains - Area 3	IF	100	100
Water Distribution Mains - Area 4	IF	100	100
Water Distribution Mains - Area 5	IF	100	100
Water Distribution Mains - Area 6	IF	100	100
Water Distribution Mains - Area 7	IF	100	100
Water Distribution System Improvements	UR	300,000	400,000
Water Mains and Meters - Locations to Be Determined	DC	2,000,000	2,000,000
	IF	350,000	350,000
	UR	6,650,000	7,150,000
Water Master Planning Preliminary Design, & Engineering Support	UR	1,200,000	100,000
Water Security Upgrade	UR	100,000	200,000
Water System Reimbursement to Development	UR	400,000	400,000
Water System Reimbursement to Street Construction	UR	400,000	400,000
Total Transportation & Utilities/Water Supply & Distribution		262,219,000	45,287,900
TRANSPORTATION & UTILITIES/WATERSHED MANAGEMENT			
Flood Mitigation	GO	2,000,000	
	OF	1,000,000	1,000,000
Stream Stability and Revitalization	GO	4,400,000	
	OF	1,000,000	1,000,000
Urban Drainage	GO	6,700,000	
Watershed Studies	GO	500,000	
	OF	1,500,000	2,500,000
Total Transportation & Utilities/Watershed Management		17,100,000	4,500,000
URBAN DEVELOPMENT/COMMUNITY DEVELOPMENT			
Affordable Housing	OF	710,000	710,000
	OF	234,600	239,300
	CT	150,000	150,000
Commercial Districts and Entryway Corridor Public Improvements	GR	110,775	116,314
Downtown Corridors Project	FA	7,250,000	
	CF		8,000,000
Downtown Public Improvements	GR	807,750	848,138
Elevator Modernization	UF		1,000,000
Downtown Public Improvements	GR	250,000	250,000
Livable Neighborhoods (Urban Development)	FA	125,000	125,000
Operations Command Center Support	UF		100,000
Parking and Revenue Control Equipment	UF		100,000
Parking Garage Interior Façade Enhancements	UF		150,000
Parking Meter	UF		100,000

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DEPARTMENT/DIVISION

PROJECT TITLE AND DESCRIPTION

South of Downtown Rental Rehabilitation Program
Structural Repair/Maintenance of Parking Garages
Transportation Demand Management
West Haymarket Redevelopment Project
West O Entryway Project

	<u>FUNDING SOURCE</u>	<u>FY 2024-25 APPROPRIATION</u>	<u>FY 2025-26 APPROPRIATION</u>
	CF	1,557,154	1,557,154
	UF		56,900
	UF	250,000	
	CF	1,000,000	1,000,000
	CF	1,545,765	1,545,765
		<hr/>	<hr/>
	Total Urban Development	13,991,044	16,048,571
	GRAND TOTAL CAPITAL PROJECTS	521,353,443	253,709,234

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KEY TO FUNDING SOURCE ABBREVIATIONS

CF	CIP-Community Improvement Financing	OF	Other Financing
CT	Cash Transfer In	OT	Solid Waste Occupation Tax
COPs	Certificates of Participation	PR	CIP-Parks & Rec Repair/Rep
DC	Developer Contribution	RR	CIP- City Wheel Tax, Residential Rehabilitation
FA	State/Federal Aid-Operating	RT	Railroad Transportation Safety District
GF	CIP-Golf Capital Improvements	SF	State/Federal Aid-Capital
GO	GO Bonds	SF- O	State/Federal Aid – Operating
GR	General Revenues	SO	CIP-Highway Allocation Funds
GS	CIP-Golf Surcharge	TF	Tennis Fees
IF	CIP-Impact Fee Revenues	UF	CIP-User fees
LF	CIP-Landfill Gate Fee	UR	CIP-Utility Revenues
LM	Lincoln On the Move Funds	WC	CIP-City Wheel Tax, New Construction