



GROWING A SAFE AND SUCCESSFUL CITY

2022-2024 Council Approved Operating Budget
As Adjusted August 21, 2023

CITY OF LINCOLN, NEBRASKA

CITY COUNCIL ADOPTED

OPERATING BUDGET

SEPTEMBER 1, 2022 – AUGUST 31, 2024

As Adjusted August 21, 2023



As Adjusted August 21, 2023

FY2023-24 Adopted Budget Adjustments		
	Tax Fund Adjustments	
Department	Purpose	Amount
Lincoln Fire Rescue	Negotiated contract costs for salaries and benefits (\$1.87M tax funded, \$356K non-tax funded)	\$2,224,348
Lincoln Fire Rescue	Municipal Service Center renovation/relocation	\$1,000,000
Human Resources	Actuarially required contribution to Police & Fire Pension	\$580,000
Lincoln Fire Rescue	Two tanker trucks	\$850,000
Urban Development/Parking Svcs.	Parking garage entry control replacement	\$1,350,000
Urban Development	Downtown Lincoln Assoc. Business Improv Dist expansion match	\$158,000
Parks & Recreation	South Haymarket Park	\$609,000
Aging Partners	Victory Park funding	\$500,000
Lincoln Transportation & Utilities	StarTran Federal funding reductions	\$412,000
Parks & Recreation	Increase Aquatics staff wages to fully open & operate facilities	\$255,000
Health	Retain Health Department Sexually Transmitted Infections staff due to State funding reduction (\$170,100 tax funded, \$99,900 non-tax funded)	\$270,000
Joint Budget Committee (JBC)	Early childhood programs	\$100,000
Human Resources	Recruitment/Retention Specialist for Police, Fire, & Parks and Intern (\$140,067 tax funded, \$3,778 non-tax funded)	\$143,845
Human Services	Juvenile Justice Study	\$20,000
Human Services	Family Resource Center branding	\$5,000
FY2023-24 Adopted Budget Adjustments		
	Non-Tax Fund Adjustments	
Urban Development	Appropriate Casino gambling revenue to support affordable housing	\$700,000
Pinnacle Bank Arena	Adopt Operating Budget	\$770,409



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lincoln
Nebraska**

For the Fiscal Year Beginning

September 01, 2021

Christopher P. Morrill

Executive Director

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MAYOR'S MESSAGE

September 1, 2022

Dear Members of the Lincoln City Council, City colleagues, and residents of Lincoln:

This biennial budget builds on the strong foundation of success City government has achieved over the past three years in partnership with community members, organizations, and businesses. In the face of historic challenges, Lincoln came together as a community in extraordinary ways, and our successes in combatting the pandemic and its myriad impacts are ones we have forged together. The City team's dutiful, thoughtful – and often courageous – deployment of City services, programs, and infrastructure during this period of turbulence and trial provided an important backbone for our shared successes. Resources from the 2019-20 budget focused on pandemic response and allowed our City team to quickly mobilize our community to keep families safe and enable businesses to safely operate. The sound, strategic investments we made in the 2020-21 budget helped make Lincoln one of the safest cities in the country, as well as one of the fastest to rebound economically.

This biennium, we use our prior successes as a springboard to propel Lincoln forward into a brighter future. The 2022-24 budget focuses on growing a safe and successful city. The budget pursues this aim through sound, strategic investments that enhance public safety and health, fuel economic growth, provide excellent customer service, and protect the high quality of life in Lincoln. I am pleased to report that those investments can be made while cutting the property tax rate \$1.3 million because of three factors:

- a growing economy, powered by sound, strategic choices made in the two previous budgets;
- City investments in infrastructure and services that support a record-setting pace of private sector building and development; and
- a commitment to hard work, innovation, efficiency, and customer service across all City departments and team members.

As mayor of Lincoln, I continue to be proud of and inspired by our City of Lincoln team. Thanks to a commitment to efficient service delivery, strategic investments in technology, and innovation by City team members, the number of City employees per capita has decreased from 9.1 in 2006-07 to 7.8 in 2022-23 despite Lincoln growing by over 53,000 residents – about the size of Grand Island – during that time period.

This budget enhances the City's strong commitment to customer service, for both our residents and the private sector partners with whom we collaborate to grow a more prosperous and vibrant community. The strong public-private partnership approach in Lincoln is resulting in record-setting business and development activity and strong economic growth. The resources from that growth are being reinvested in infrastructure and services that fuel our economy and support the high quality of life our residents enjoy here in Lincoln.

MAYOR'S MESSAGE

In short, Lincoln's 2022-24 budget reflects our community's values and aims to achieve the following objectives that are growing a safe and successful city with increasing opportunities for all:

- Protect the health and safety of all Lincoln families.
- Invest in economic development and enhanced customer service.
- Build infrastructure that supports a strong and resilient Lincoln.
- Grow an equitable and inclusive community with a high quality of life.

These priorities form the foundation of the 2022-24 budget. With a strong economy and solid vision for the future, the outlook for the coming two years is bright. The items included in our City budget support outcomes that are vital to a safe, healthy, growing, and thriving community. Here are some of the strategic investments that will enable us to continue to grow a safe and successful city together:

Budget Investment Highlights:

- ***Property Tax Rate decrease of \$1.3 million***

Protect the health and safety of all Lincoln families

- Funds five additional police officers to serve our growing community and funds three civilian employees to help free up uniformed officers for operations
- Supports 911 Communications services by adding two additional dispatchers
- Adds six firefighters/paramedics to bolster emergency response, and increases funding for vehicles and station improvements
- Increases support for essential dental care to low-income residents through addition of a dental assistant
- Adds eight new public health nurses to create a community-wide home health visitation initiative to support the health of women and infants
- Reduces health risks associated with hazardous waste, poisonous substances, and the environmental impacts of climate change by adding two environmental health educators
- Adds one Animal Control Officer to support the 22% increase in pets since 2007
- Continues investments in mental health services through partnerships, training, peer support programs, and crisis response
- Freeze Health Department fees for Child Care Programs and the Food Code in 2022-24

MAYOR'S MESSAGE

Invest in economic development and enhanced customer service

- Continues the City's commitment to economic recovery and growth through contributions to the Lincoln Partnership for Economic Development (LPED) and a focus on business recruitment and retention, workforce development, and entrepreneurship support
- Adds an economic development specialist to provide specialized, streamlined support for local building and development projects, including affordable housing coordination
- Continues to administer Workforce Innovation and Opportunity Act (WIOA) services through the American Jobs Center, which offers job search and job training opportunities for adults, dislocated workers, and youth
- Continues a Ticket to Work program to grow Lincoln's workforce by connecting residents with disabilities to job opportunities
- Funds two Building and Safety plans examiners and an electrical inspector to expedite accurate review of projects and buildings
- Adds a recruitment and retention manager and support staff to meet the need for responsive, skilled, and efficient City workers
- Adds a Human Rights Business Partner for Lancaster County to be fully funded by Lancaster County
- Adds a budget analyst and payroll specialist to provide increased financial analysis and transparency
- Adds personnel in the City Clerk and purchasing offices to ensure fast provision of permits, licenses, and contracts for businesses and residents
- Adds \$1 million in the Fast Forward Fund for business recruitment, retention, and expansion.

Build infrastructure that supports a strong and resilient Lincoln

- Invests \$42.6 million in year one and \$45.5 million in year two for street repair, rehabilitation, and new construction that support hundreds of millions of dollars in private investment and development across the city
- Invests \$33.8 million in water infrastructure in year one and \$40.7 million in year two for improvements including new lines and treatment facility expansion to support growth and development; meter and main replacements in existing neighborhoods; wellfield improvements; and preparations to secure a second water source
- Invests \$19.4 million in wastewater infrastructure in year one and \$23.4 million in year two for projects including sewer main repair and replacement in existing neighborhoods; sewer main extension and construction to support new homes and businesses; and additional capacity at the Theresa Street treatment plant to support a growing community
- Upgrades information technology to enhance cybersecurity
- Strengthens public transit by investing in seven additional paratransit vans; adding two bus operators; improving bus stops for increased rider safety and convenience; modifying routes to improve service; and adjusting fares to increase ridership and promote affordability
- Invests \$250,000 to enhance housing programs and neighborhood revitalization with a focus in the Lincoln Climate Action Plan. The funds may be used to educate and incentivize individuals, who are in the process of replacing heating and cooling systems, of the value and benefit of considering a high efficiency system as a replacement option.

MAYOR'S MESSAGE

- Provides over \$1.5 million for sidewalk repair, an increase of \$350,000, and continues investments in bike lanes, street markings, and trails
- Increases funding for tree trimming and planting to over \$500,000 to lessen risk from damaged trees, lower heating, and cooling costs, and reduce greenhouse gases; also continues investment in Emerald Ash Borer treatment and recovery
- Provides additional funding for City vehicles that run on electricity or other alternative fuels to increase service levels, reduce greenhouses gas emissions, and lower fuel costs; also creates a fleet manager to coordinate multiple division fleets to increase efficiency, achieve fuel and vehicle savings, and eliminate redundancies

Grow an equitable and inclusive community with a high quality of life for all

- Prioritizes affordable housing by continuing \$710,000 in added funding, removing barriers for quality infill housing, and creating a rental rehabilitation program to support high-quality affordable rental housing
- Provides vital housing and utilities assistance to keep people housed
- Retains full-service levels for main library and neighborhood branches; funds parking lot resurfacing at Gere and Bethany branch libraries; repairs elevators at Bennett Martin main library; and provides additional programming and outreach at Williams and Eiseley branch libraries
- Adds two staff members for the newly constructed replacement Air Park Community Center and Williams Branch Library
- Increases funding for parks and trails maintenance and continues facility and hard surfacing repairs. City growth has added six new parks and four new trail segments.
- Includes \$100,000 for accessible playgrounds
- Provides additional programming at Easterday Recreation Center for residents with disabilities
- Provides additional Parks and Recreation fleet funding for vehicles and equipment maintenance and replacement
- Update the Wilderness Park Master Plan including \$75,000 of General Fund Revenue for Wilderness Park Master Plan CIP Project by offsetting reduction in Park Acquisition/Demo CIP Project
- Invests \$100,000 to fund an environmental impact analysis of development on the upper watershed of Salt Creek within the planning horizon of the 2050 comprehensive plan
- Enhances Aging Partners' service delivery to our growing senior population, including continued support for the new center to be located at Victory Park
- Invests in our Joint Budget Committee partnership with Lancaster County to support local nonprofit agencies, which provide food, shelter, and health services for families and residents in need
- Continues Diversity, Equity, and Inclusion efforts to ensure that City Hall reflects and can meet the needs of the diverse community members we serve

MAYOR'S MESSAGE

Lincoln is a city on the rise, and this biennial budget propels Lincoln forward with sound investments that enhance public safety and health, fuel economic growth, provide excellent customer service, and protect the high quality of life we enjoy in Lincoln. At the same time, we are strategically investing in our future as we advance our Lincoln Forward, One Lincoln, and Resilient Lincoln initiatives – focusing on economic opportunity, equity, and belonging for all residents, as well as resilience in the face of climate change. Together with the community and our colleagues on the City Council, this budget – the most important policy document our local government produces – creates a path forward toward a more successful, secure, and shared future for all Lincoln residents.

Sincerely,

A handwritten signature in cursive script that reads "Leirion Gaylor Baird".

Leirion Gaylor Baird

Mayor

GENERAL INFORMATION AND GOVERNMENT

GENERAL INFORMATION

The City of Lincoln, capital city of Nebraska, was originally incorporated on April 7, 1869 and named after the 16th President of the United States, Abraham Lincoln. Lincoln is located in the southeastern corner of the state and is midway between Chicago and Denver. The city is approximately 95 square miles, serves a population of approximately 289,102, and in its growth and development has annexed five other municipalities. The City includes most of the urban area of Lancaster County and enjoys a unique position in Nebraska as the center of the state's governmental and educational activities.



GOVERNMENT

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

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

The municipal government established by the charter is a Mayor-Council form of government. Every four years voters elect one Mayor and four Council members by district. In addition, three Council members are elected at large for a term of four years. Their terms are staggered compared to the Mayor and four Council Members elected by district. The four council districts



are set by ordinance, and the boundaries of the districts are compact and contiguous territory that should contain equal populations.

ELECTED OFFICIALS

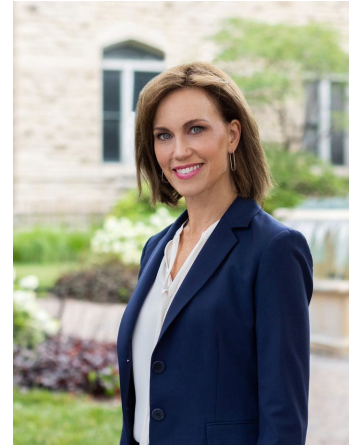
MAYOR LEIRION GAYLOR BAIRD

The Mayor is the chief executive officer and administrative head of City government. The Mayor is elected on a non-partisan, at-large basis and serves a four-year term. A Mayor is limited to three, four-year terms of service.

As executive officer of the City, the Mayor administers day-to-day affairs of the City. Department directors report to the Mayor.

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

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



LINCOLN CITY COUNCIL

Lincoln's first City Council met in 1871 and consisted of six members. Today, the City Council has seven members. Four members are elected by district and three are elected at-large. The length of term is four years.

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

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

The City Council meets in the County-City Building each Monday at 3:00 p.m. except the last meeting of the month which is held at 5:30 p.m. No meetings are held on holidays.

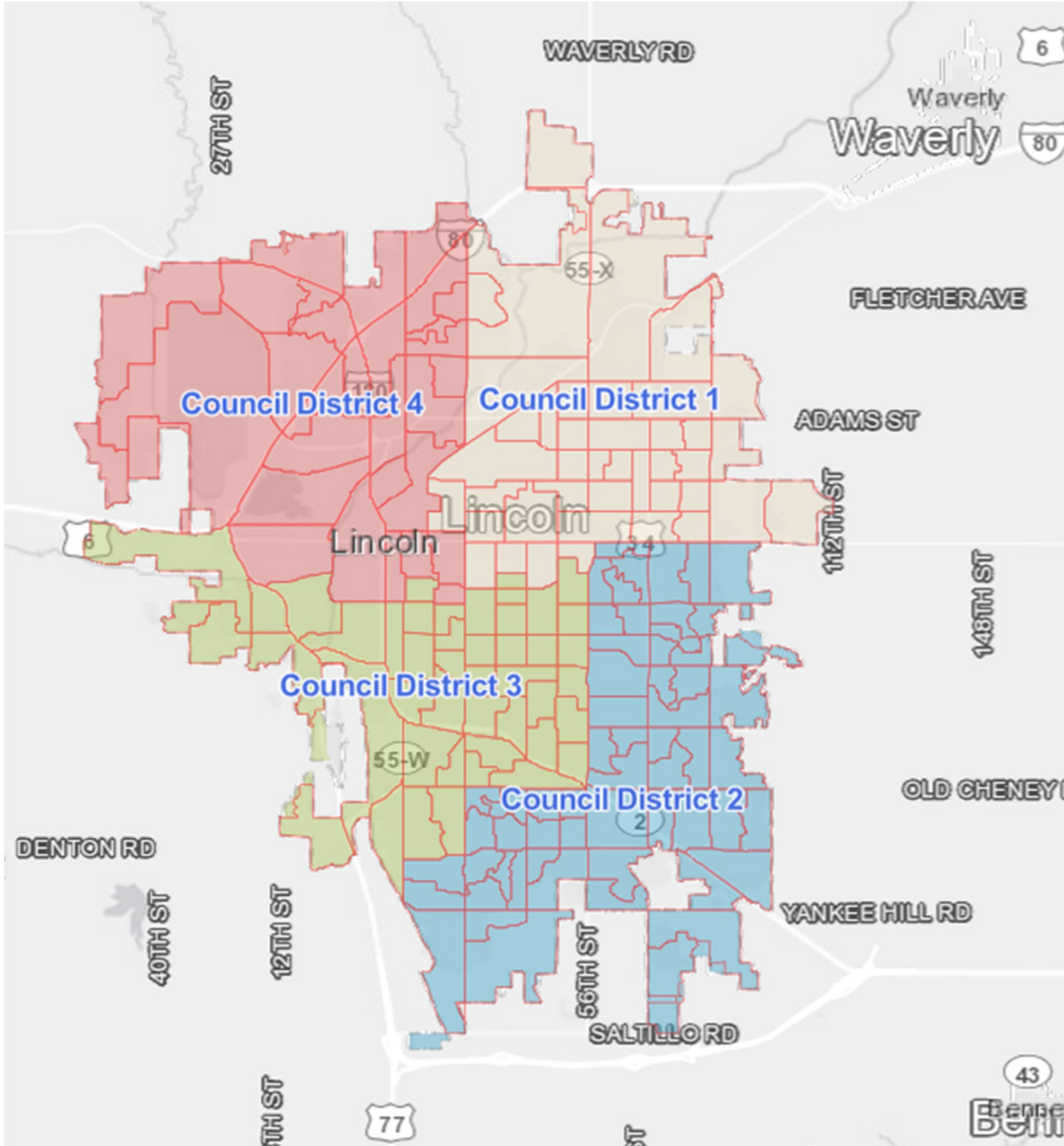
Council meetings are open to the public. Anyone wishing to bring a matter before Council may do so by appearing at the meeting or by correspondence. Citizens may appear on items scheduled for hearings. Time is allotted at a meeting twice each month for citizens to bring other matters to the attention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



Bennie Shobe, Tammy Ward, Tom Beckius, James Michael Bowers, Sandra Washington, Jane Raybould, Richard Meginnis

CITY PROFILE

CITY COUNCIL DISTRICTS



Mayor		Term Expires
Leirion Gaylor Baird		May 2023
Council Member	District	Term Expires
James Michael Bowers	1	May 2023
Richard Meginnis	2	May 2023
Jane Raybould	3	May 2023
Tammy Ward	4	May 2023
S�ndra Washington	At Large	May 2025
Tom Beckius	At Large	May 2025
Bennie Shobe	At Large	May 2025

POPULATION & DEMOGRAPHICS

POPULATION BY AGE

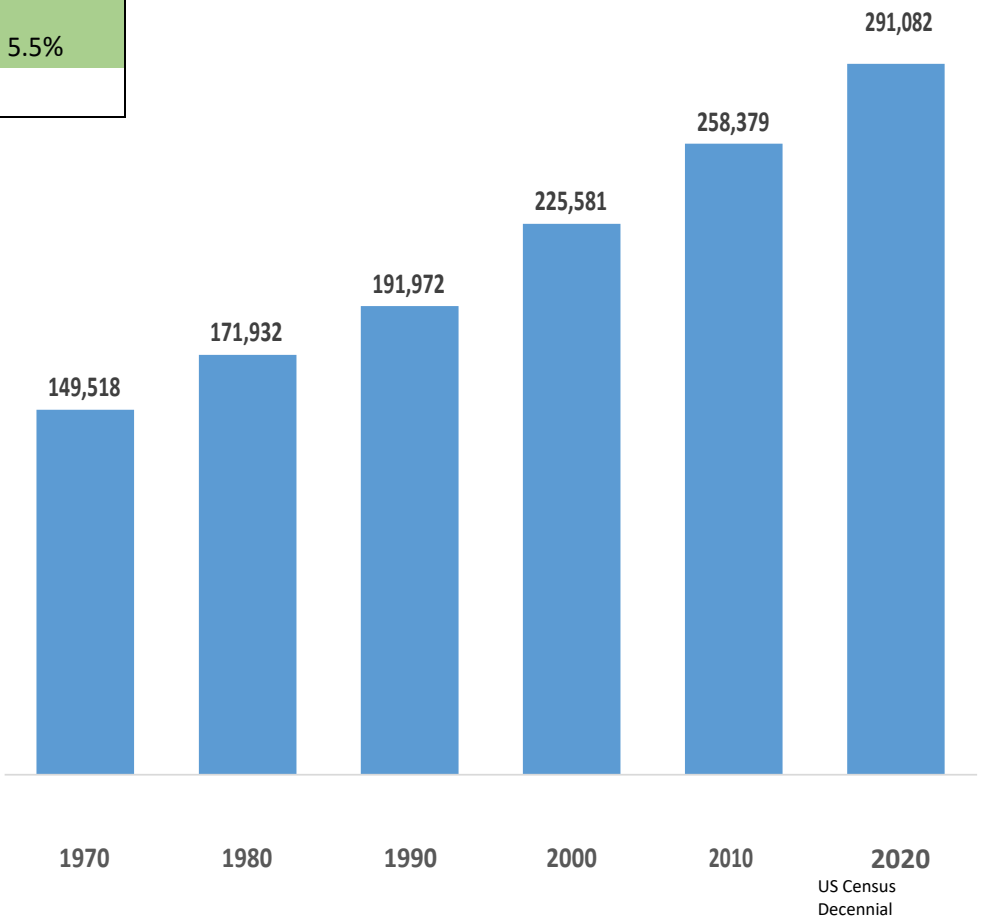
Age Group	2020 Est.	% of Total
Ages 0-14	53,693	18.3%
Ages 15-24	57,764	19.7%
Ages 25-34	41,278	14.1%
Ages 35-44	36,672	12.5%
Ages 45-54	29,590	10.1%
Ages 55-64	30,951	10.5%
Ages 65-74	26,867	9.2%
Ages 75+	15,833	5.5%

US Census – American Community Survey

CITY OF LINCOLN HISTORICAL POPULATION GROWTH

This graph illustrates the population since 1970. The population has been steadily increasing each decade.

The City of Lincoln expects the population to continue increasing at a similar rate, with a projected population of 361,500 by the year 2040 and 397,500 in 2050.



MEDIAN AGE

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

32.9

AVERAGE FAMILY SIZE

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

3.0

EDUCATION AND TRANSPORTATION

EDUCATION

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

Lincoln Public Schools (LPS) is one of the premier school districts in the Midwest. It is the second largest school system in Nebraska, serving over 42,000 students at 40 elementary schools, 12 middle schools and 7 high schools. In addition, Lincoln has 5 parochial and private school systems. (*lps.org*)



TRANSPORTATION

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

Interstate 80 is an important roadway that connects New York City to California. Additionally, there are a number of highways such as Highway 77, 6, and 34 which are important corridors that connect communities across the State of Nebraska.

The Lincoln airport is a public/military airport five miles northwest of downtown Lincoln. It is the second largest airport in Nebraska. The airport has daily flights to regional hubs throughout the United States.



QUALITY OF LIFE



#2 Best City To Drive In - WalletHub

#3 Most Liveable State Capitals - SmartAsset

#3 Best City For First-Time Home Buyers - WalletHub

#5 Best City For Renters - WalletHub

#6 Best-Run City In America - WalletHub

ECONOMY

UNEMPLOYMENT RATE

A measure dividing the number of unemployed individuals in the labor force by all individuals in the labor force. For September 2022 Lincoln has one of the lowest unemployment rates in the country.

(Source U.S. Bureau of Labor Statistics)

2.2%

COST OF LIVING

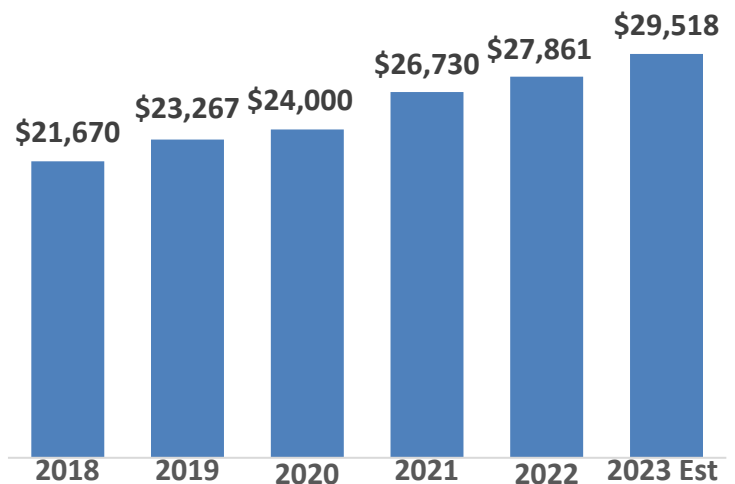
Cost of living indices are based on the US average of 100. An amount below 100 means that Lincoln on average is cheaper than the US average. (Source bestplaces.net)

89.8

CITY OF LINCOLN APPRIASED VALUATION (in millions)

This graph illustrates appraised valuation of the City of Lincoln since 2018. The graph is set in millions. On average over the past five years, Lincoln has seen a 6.35% increase in the valuation for real and personal property.

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



MEDIAN INCOME

A measure dividing the income distribution into two groups, those above and those below. The U.S. median income is \$64,994. Lincoln's median income is:

\$60,063

SALES TAX GROWTH

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

5.80%



CITY PROFILE

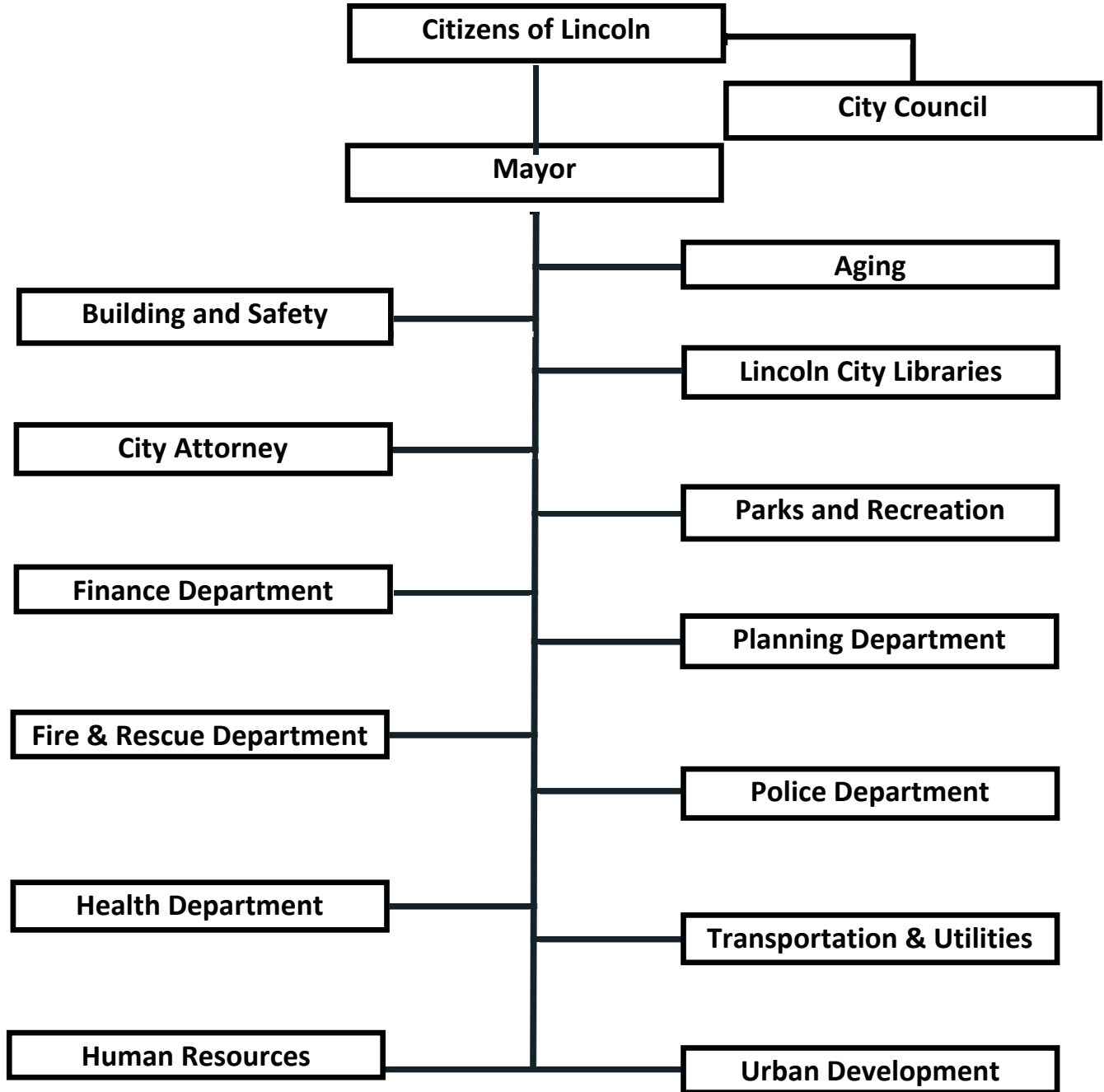
Ten Largest Property Taxpayers in Lincoln

Taxpayers	Type of Business	2021 Assessed Valuations	Percentage of Total Assessed Valuation
B & J Partnership LTD	Building Management	177,872,500	0.66%
Windstream Nebraska Inc	Telecommunications	163,466,468	0.61%
BNSF Railway Company	Railroad	151,210,198	0.56%
Allo Communications LLC	Communication	139,504,000	0.52%
NEBCO Inc	Construction/Development	110,582,212	0.41%
RED Capital Management LLC	Retail Management	66,302,900	0.25%
Bousek, Mark A	Building Management	65,219,600	0.24%
Ameritas Life Insurance Co	Insurance	64,320,854	0.24%
Kawasaki Motors Mfg Corp	Manufacturing	61,860,680	0.23%
Black Hills Nebraska Gas, LLC	Energy	54,224,213	0.20%
Total		1,054,563,625	3.94%

Source: Lancaster County Assessor's Office



ORGANIZATION CHART



DIRECTORY OF OFFICIALS

CITY ELECTED OFFICIALS

Mayor	Leirion Gaylor Baird	441-7511
Council Member	James Michael Bowers	441-7515
Council Member	Richard Meginnis	441-7515
Council Member	Jane Raybould	441-7515
Council Member	Tammy Ward	441-7515
Council Member	Sandra Washington	441-7515
Council Member	Tom Beckius	441-7515
Council Member	Bennie Shobe	441-7515

CITY DEPARTMENTS AND DIRECTORS

Aging	Randy Jones	441-7070
Building and Safety	Chad Blahak	441-7521
City Attorney	Yohance Christie	441-7281
Finance	Lyn Heaton	441-7411
Fire	David Engler	441-7363
Health	Pat Lopez	441-8000
Human Resources	Barb McIntyre	441-8748
Lincoln City Libraries	Ryan Wieber	441-8500
Parks and Recreation	Maggie Stuckey-Ross	441-7847
Planning	David Carey	441-7491
Police	Teresa Ewins	441-6000
Transportation/Utilities	Elizabeth Elliott	441-7548
Urban Development	Dan Marvin	441-7126

BOARDS & COMMISSIONS

Aging Partners Areawide Advisory Council
Air Pollution Control Advisory Board
Alarm Review Board
Board of Mechanical Examiners
Board Of Zoning Appeals
Building Code Board Of Appeals
Building Code Task Force
Charter Revision Commission
Citizen Police Advisory Board
City Performance Audit Committee
City Personnel Board
Commission On Human Rights
Commission on Women and Gender
Community Forestry Advisory Board
Community Health Endowment Board Of Trustees
Dangerous Building Code Board Of Appeals
District Energy Corporation
Electrical Advisory, Appeals And Examining Board
Electrical Code Task Force
Examining Board Of Plumbers
Fire Code Task Force
Fire Sprinkler And Chemical Examining Board
Greater Lincoln Workforce Development Board
Historic Preservation Commission
Housing Advisory And Appeals Board
International Fire Code Board Of Appeals
International Property Maintenance Code Task Force
Keno/Human Services Advisory Board
Lincoln City Library Board

Lincoln Electric System Administrative Board
Lincoln Housing Authority Board
Lincoln-Lancaster County Board Of Health
Lincoln-Lancaster County EMS Oversight Authority, Inc.
Lincoln-Lancaster County Planning Commission
Lincoln Municipal Golf Advisory Committee
Mayor's Art Advisors Group
Mayor's Committee For International Friendship
Mayor's Multicultural Advisory Committee
Mechanical Advisory and Appeals Board
Mechanical Code Task Force
Nebraska Capitol Environs Commission
Parking Advisory Council
Parks And Recreation Advisory Board
Pedestrian/Bicycle Advisory Committee
Permit Review Board
Pinnacle Bank Arena Advisory Committee
Plumbing Code Board Of Appeals
Plumbing Code Task Force
Police And Fire Pension Plan Investment Board
Procurement Appeals Board
Public Building Commission
Relocation Assistance Appeals Board
Startran Advisory Board
Taxicab Review Board
Telecommunication/Cable Television Advisory Board
Urban Design Committee
Veterans Memorial Garden Advisory Council



DETAILS: LINCOLN.NE.GOV/CITY/BOARDS-COMMISSIONS

VISIONS AND GOALS

Our vision statement, the direction for our administration, is ‘Leading Lincoln toward a more successful, secure, and shared future.’ We believe that local government is less an institution and more an extension of our community, one that elevates and improves people’s lives. Through this budget and the administration of the programs and policies for the City of Lincoln, the Mayor has prioritized five areas of focus establishing goals and outcomes for service to city residents:

SAFE AND HEALTHY CITY

Lincoln is committed to providing a safe and healthy environment for residents, so that residents are freed from having to worry about the basics of city living and can rely on prompt, effective public service when it is most needed. With respect to public safety, this includes working to ensure low rates of violent crime and traffic-related incidents; timely and effective emergency response times; high cardiac survival rates; reduction in neighborhood nuisances and conflicts; and effective community policing partnerships and strategies. With respect to public health, this includes supporting healthy lifestyles and disease prevention strategies; ensuring appropriate access to health care; addressing disparities in health outcomes across the city; minimizing exposure to environmental hazards; and maintaining clean and healthy air, water, and wastewater. Continued attention to address substance use disorders, violence prevention, and social determinants of health is included in this goal.

STRONG AND RESILIENT CITY

Lincoln is dedicated to building a strong foundation for current and future generations by increasing resilience to the impacts of climate change. This includes working to ensure that our public infrastructure is robust and reliable; that water and energy use by our city’s residents and businesses is efficient and sustainable; that city processes, policies, and projects are strategically directed toward a climate-smart future; and that a “can-do” spirit of hope and optimism is instilled in the community to both overcome climate realities and leverage new opportunities. With this in mind, we

adopted the Lincoln Climate Action Plan in 2021, which includes an ambitious goal to reduce net greenhouse gas emissions 80% by 2050 (relative to 2011 levels). Our plan to decarbonize City fleet vehicles, municipal facilities, and the city’s energy generation portfolio, to develop a strategy to secure a second source of water supply, to build resilience from flooding in the Salt Creek Watershed Basin, and to focus on protecting vulnerable neighborhoods and businesses from severe weather impacts are all part of a crucial step forward on Lincoln’s path to address climate change.

ECONOMY AND QUALITY OF LIFE

Our goal is for Lincoln to be the quality of life capital of the country. We want people to come to Lincoln and stay in Lincoln because this is where they can thrive and live “the good life” – that is, a life characterized by overall wellbeing (physical, economic, social, and otherwise). Key to this effort will be ensuring that Lincoln continues to be a place of economic opportunity and cultural vibrancy for all. This work includes facilitating the creation of high-quality, good-paying jobs; fostering a culture of innovation and entrepreneurship; promoting workforce attraction to Lincoln and development of local workforce skills; cultivating lifelong learning opportunities and community literacy; providing efficient, safe, and reliable transportation; ensuring community access to parks and greenspaces; encouraging the development of social ties and civic engagement; and celebrating Lincoln’s arts, culture, and recreation.

Continued attention to economic development and redevelopment opportunities, as well as place-making initiatives that make Lincoln unique and fun, will be included in this goal.

VISIONS AND GOALS

INNOVATIVE AND OPERATIONALLY EXCELLENT CITY

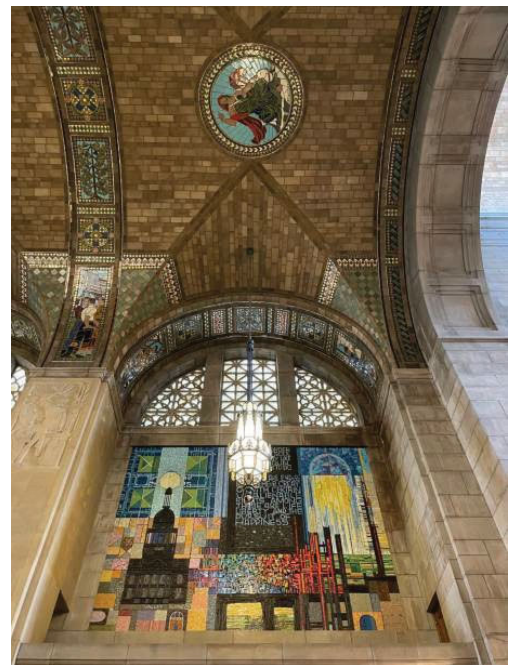
The City of Lincoln is committed to continuous process improvement and innovation through the use of data, technology, smart city strategies, and problem solving to increase operational and fiscal performance throughout our organization. Our goal is to use data and technology to engage more effectively with residents of the community, to drive transparency and functional excellence within each department, and to position the City to adapt quickly and creatively to future challenges. This includes working to ensure that public resources are allocated efficiently and effectively; city services are fully accessible to residents; residents experience great customer service; performance and budget outcomes are tracked and transparent; and the City acts as a responsible steward of public funds by meeting financial stability and debt goals.

neighborhood vitality through affordable housing initiatives, redevelopment programs, and efforts to enhance social and community capital through reinvention of community spaces.



EQUITABLE AND INCLUSIVE CITY

We are committed to creating a culture of equity, diversity, and inclusion, both within City Hall and in the community. Our goal is to promote processes, structures, and policies that allow and empower all city employees and residents to achieve their full human potential. This includes working to ensure that the city's workforce is diverse and representative; persons are not discriminated against in employment, housing, and public accommodations; discrimination complaints are handled fairly and expeditiously; unfair inequities in the community are addressed and eliminated; and vulnerable populations are adequately supported. We will also champion community policies, practices, and culture change initiatives that advance equity, diversity, and inclusion, as well as foster community conversations about topics like racism and discrimination. This work also includes promoting



THE BUDGET DOCUMENT

OVERVIEW

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

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

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

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

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

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

The final section is the **Appendix**. The appendix provides the glossary, a summary of FTEs by function of government, and City Council final changes to the budget.

BUDGET PROCESS

BUDGET FRAMEWORK

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

- City Charter
- Nebraska Statutes
- Administration's Visions and Goals
- Capital Improvement Program Process
- Other Planning Processes
- Accounting Standards
- Lincoln Financial Policies

City Charter

On November 2, 2010, the citizens of Lincoln approved an amendment to the City Charter that allows for a biennial budget process. This amendment allowed the City Council to pass an ordinance to establish the process for the biennial budget adoption. As part of the charter, the Mayor is required to submit to the Council for consideration a recommended operating and capital budget no later than forty days prior to the beginning of the biennial period. Due to the uncertainty caused by COVID-19, Ordinance 20967 temporarily suspended the biennial budget. For 2022-24, the biennial budget was adopted.

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

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

Nebraska Statutes

In addition to the Charter, statutes of the State of Nebraska govern the operating budget process. These statutes are primarily included in the Nebraska Budget Act, which is outlined in statutes 13-501 to 13-513. Specifically, those statutes require that cities:

- Prepare a proposed budget on forms supplied by the auditor.
- The cash reserve shall not exceed 50% of the total adopted budget exclusive of capital outlay.
- The City Council shall conduct a public hearing before the budget is adopted and give at least four days' notice of hearing.
- LB644 requires a joint public hearing for all political subdivisions if their property tax request increases by more than allowable growth percentage (2% + growth) between September 17th and September 29th.
- The City Council will file and certify the approved property tax rate to the County Clerk on or before October 15.

Restricted Funds Lid

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

There are also certain exemptions of expenditures not applicable to the restrictions that can be deducted. These include capital improvements, replacement of

BUDGET PROCESS

tangible personal property, bonded indebtedness, intergovernmental agreements, funds to pay for a natural disaster, judgments against the City, and expenditures for ground water management activities.

Property Tax Lid

In addition to the restricted funds lid, there is a property tax lid that restricts cities' municipal levy to forty-five cents per one hundred dollars of value. An additional five cents is also allowed for interlocal agreements for a maximum lid of fifty cents.

BUDGET DEVELOPMENT PROCESS

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

Lincoln Municipal Code defines a balanced budget as each annual budget shall be balanced in the total estimated revenues, including applicable borrowing proceeds, shall be equal to appropriations.

Base Budget Development

The base budget is developed based on current levels of service and anticipated economic conditions. One of the first steps in the budget development process is the projection of revenues by City staff, assuming all current policies and practices are continued. Revenue forecasts in the base budget are based on prior year experience as well as economic conditions, changes in state statute and local ordinances. Since

future revenues cannot be known with certainty, the framework for the whole budget development process, in effect, is built upon assumptions about the City's economic and financial future.

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

Detailed wage and benefit projections are the result of current employee demographics, position vacancies and existing bargaining unit agreements. Setting internal service rates occurs during base budget development. IT rates are updated based on service levels, IT staffing, and ongoing support agreements. Workers' compensation insurance rates vary by department. Health and dental rates vary based upon union contracts. Building and contents insurance rates include the updated value of the portfolio and loss experience. Vehicle liability insurance rates are reviewed to ensure that revenue is adequate to cover each activity's exposure. Fleet rental rates are based on anticipated vehicle maintenance and partial replacement costs. Forecasted rates for natural gas and fuel commodities are included in the base budget.

Departmental staff began the process of developing the Strategic Operating Plan which includes Program Options for each service during the Base Budget Development phase. The City organization is divided into City Departments and each department is then divided into "services" or strategic units that provide outcomes in core areas.

BUDGET PROCESS

Prioritization Process & Citizen Engagement

Through this budget and the administration of the programs and policies for the City of Lincoln, the Mayor has prioritized five areas of focus establishing goals and outcomes for service to city residents:

1. Safe & Healthy City
2. Strong & Resilient City
3. Vibrant City Economy and Quality of Life
4. Equitable and Inclusive City
5. Innovative and Operationally Excellent City

City programs fall into one or more of the five areas of focus. Goals and outcomes are developed and monitored for consideration in allocation of resources.

Program costs are then shown as net costs in order to identify programs that are supported primarily by sales and property taxes. Based upon priorities, funding levels are determined and included within the Mayor's budget.

Budget Adoption

The City Council may make changes to the Mayor's budget by a four-member vote. Once changes are made, a public hearing is held to attain citizens comments on the proposed budget. After the public hearing is held, the Council can consider the adoption of the budget. If the Council fails to adopt a budget by August 27th, the budget reverts back to the Mayor's budget.

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

Performance Management

City staff have developed performance measures to monitor the City's progress towards achieving goals in the five areas of focus.

Capital Improvement Plan

The Capital Improvement Program (CIP) guides new construction and improvements to the City's infrastructure and facilities, ranging from road expansion, repairs on publicly owned buildings, and acquisition of new water sources. The Capital Improvement Program process is governed by the City Charter under article IX-B, Section 7.

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

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

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

Once projects are received, the Planning Director takes the projects to the City/County Planning Commission to ensure they are in conformance with the Comprehensive Plan. Seventy-five days prior to the budget adoption date, the Commission submits comments and recommendations to the Capital

BUDGET PROCESS

Improvements Advisory Committee. The Capital Improvement Advisory Committee is chaired by the Mayor, who then makes a recommendation to incorporate the Capital Improvement Program into the annual budget.

BUDGET ADJUSTMENTS & AMENDMENTS

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

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

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

FINANCIAL POLICIES

ACCOUNTING STANDARDS

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

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

AUDITING

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

In addition, the Finance Director is required to report annually to the Council a full and detailed account of the city’s financial condition as noted under Article IX, Section 30.

FUND BALANCE POLICY

The General Fund minimum reserve balance policy is set by Resolution A-82134 as adopted by the Council on June 9, 2003. The minimum balance for the General Fund is 20% of expenditures for the ensuing year’s budget.

INVESTMENT POLICY

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

PURCHASING POLICIES

The purchasing policy for the City is outlined in two places. The first is in the City Charter under Article VII, which states any purchase of \$50,000 or more shall advertise for formal sealed bids. Competitive bidding is not required in purchasing unique or noncompetitive articles or in contracting for professional services.

No contract involving the expenditure of money for more than one year can be made unless authorized by the City Council. The Mayor has authority to sign contracts in excess of \$50,000 and department directors have authority to sign contracts less than \$50,000. In addition to the Charter, Municipal Code Chapter 2.18.020 states the Purchasing Division shall purchase all materials, parts, supplies, and equipment with an estimated costs of \$10,000 or more. In all cases where bids are required and received, the purchasing agent will award the contract and purchase order to the lowest responsible bidder.

GRANT POLICY

The grant policy for the City is outlined in Administrative Regulation Number 31. Grant applications that incur financial obligations over \$50,000 or more annually, financial obligations that extend over a two-year period, grants that are burdensome or require additional staffing, or Council approval are required to be submitted to the Mayor for review and approval before application is made.

POLICIES

FY 2022-24 BUDGET CALENDAR

June 13 at 1:45 pm in Bill Luxford Studio – Mayor releases electronic version of Mayor’s Recommended Budget to City Council – *No later than June 15th (Ordinance #20467)*

June 21 in City Council Chambers - Department Budget Presentations to Council

1:00 – 1:15 pm Building & Safety
1:15 – 1:30 pm Finance/Information Services
1:30 – 1:45 pm Planning
1:45 - 2:00 pm Library
2:00 – 2:15 pm Aging
2:30 – 2:45 pm Break
3:00 – 3:15 pm Law/Human Rights
3:15 – 3:30 pm City Communications / Mayor’s Office
3:30 – 4:00 pm Fire
4:00 pm Finish/Preview tomorrow

June 22 in City Council Chambers - Department Budget Presentations to Council

9:00 – 9:30 am Parks
9:30 – 10:00 am Police
10:00 – 10:15 am Human Resources
10:15 – 10:30 am Break
10:30 – 11:30 am Transportation & Utilities
11:30 am – 12:00 pm Health
12:00 - 12:30 pm Urban Development
12:30 pm - Next Steps

July 8 – Any proposed tentative City Council changes to the budget must be submitted to the Budget Office by 3:00 pm for distribution to the entire City Council and for online publication

July 11 – If any changes were submitted, City Council will hold discussion on those tentative City Council changes to the Mayor’s Recommended Budget

July 13 – If any changes were submitted, City Council votes on those tentative changes to the Mayor's Recommended Budget

July 26 - Publication of Budget Summary in media – *Not less than 5 days prior to Public Hearing (City Charter)*

August 1 - Public hearing on the proposed Budget – *No later than 10 days prior to adoption of the budget (City Charter)*

August 5 – All proposed final City Council changes to the budget must be submitted to the Budget Office by 3:00 pm for distribution to the entire City Council and for online publication

August 8 – City Council discussion on any proposed final City Council changes to the Mayor’s Recommended Budget

August 10 - City Council votes on any proposed final City Council changes to the Mayor’s Recommended Budget

August 15 – First reading of the resolution adopting the FY 2022-24 City Budget including fiscal year-end updates such as transfers, and reappropriations submitted by the Finance Department

August 22 - City Council adopts FY 2022-24 City Budget – *Not later than 5 days prior to end of fiscal year (City Charter)*

September 26 – Introduce Resolution to set tax rate

September 27– City Council notice of special hearing to set the final tax request for FY 2022-23 published

October 3 – City Council hearing and vote to set the final tax rate necessary to finance the approved Biennial City Budget

TAX RATE FACTS

Calculating the Tax Rate

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

The total amount of expenditures in the tax funds is projected. These funds are listed in the table to the right. After expenditures are estimated, all other non-property tax revenues are subtracted. The remainder is the amount to be raised from property taxes.

Fund	2022	2023
General Fund	0.22891	0.23606
Library	0.03518	0.03471
Police and Fire Pension	0.03472	0.03162
Bond Interest & Redemption	0.01412	0.01054
Total	0.31293	0.31293

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

Market Value	/	Assessment Ratio	X	2022 City Tax Rate	=	Estimated City Tax Due
\$ 100,000	/	100	X	0.31293	=	\$ 313
\$ 165,000	/	100	X	0.31293	=	\$ 516
\$ 200,000	/	100	X	0.31293	=	\$ 626
\$ 500,000	/	100	X	0.31293	=	\$ 1,565

City Portion of Tax Bill

As noted in the table to the right, the City property taxes represent approximately 16% of the overall tax bill for City residents. These taxes are collected to pay for the operation of the City of Lincoln. The city levies taxes for the following funds:

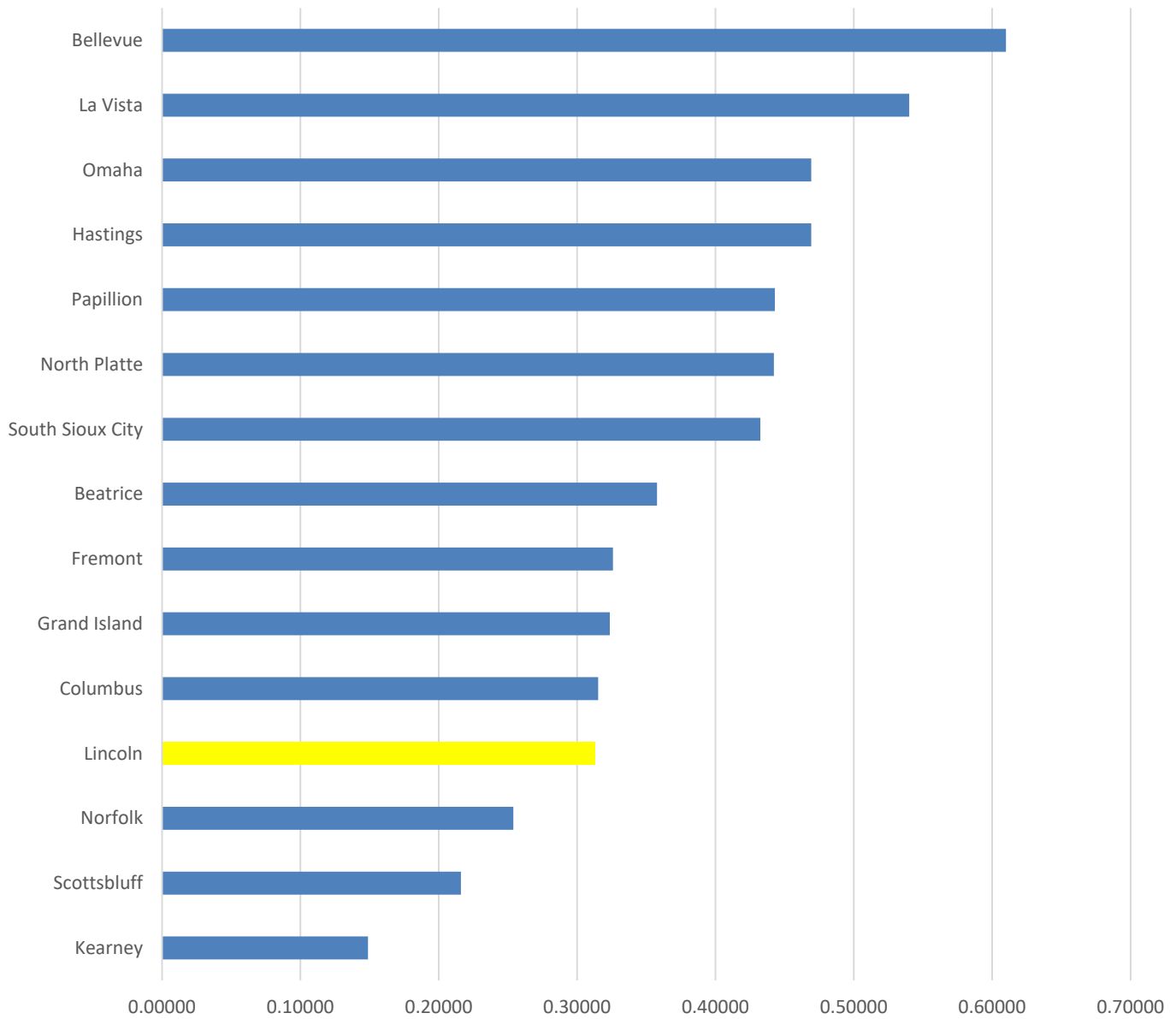
1. General, Debt, and Library Funds
2. Police and Fire Pension Fund

Other tax entities go through a similar process to develop their budgets and set the tax rates on an annual basis. Other tax entities make up approximately 84% of the taxes levied.

Taxing Entity	2022 Tax Rate	% of Tax Rate
County	0.26081	13%
Public Building Commission	0.01700	1%
City (General, Debt, & Library Funds)	0.27789	14%
City (Police & Fire Pension Fund)	0.03504	2%
Lincoln Public Schools	1.20717	61%
Education Service Unit 18	0.01500	1%
Lower Platte NRD	0.02600	1%
Railroad Transp. Safety Dist.	0.02222	1%
SE Community College	0.09370	5%
AG Society	0.00128	0%
Ag Society JPA	0.00204	0%
Jail Joint Public Agency	0.01329	1%
Airport Authority	0.01713	1%
Total	1.98857	100%

TAX RATE FACTS

Property Tax Rate
Top 15 Nebraska Cities By Population



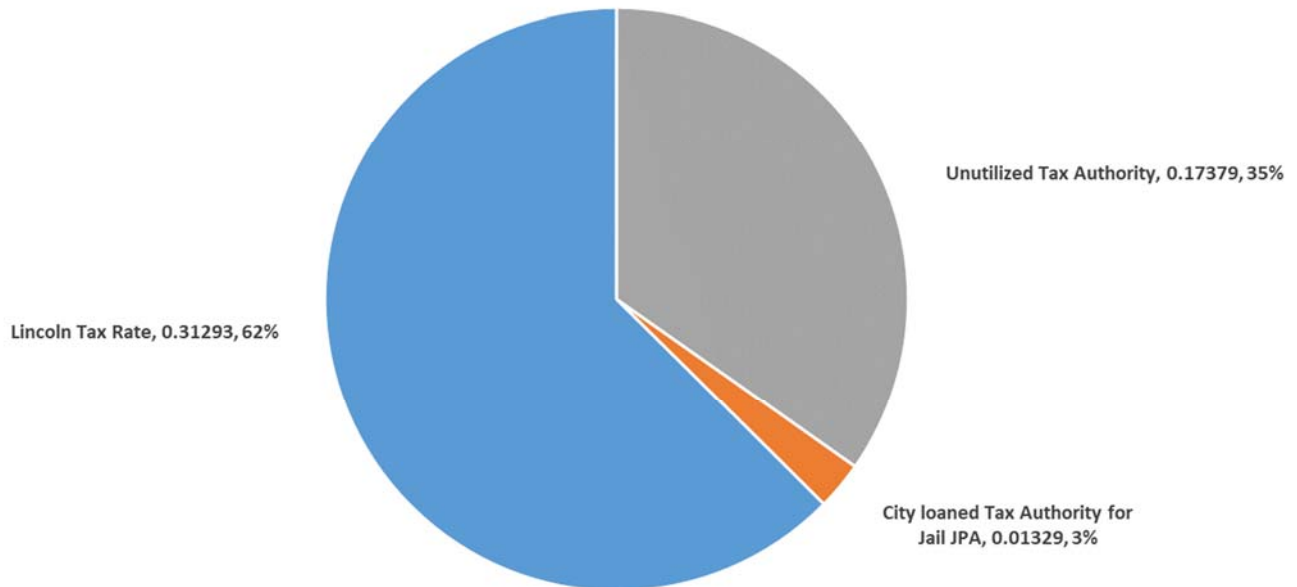
*Lincoln reflects the 2022 rate, and the other cities reflect the 2021 rates

TAX RATE FACTS

Maximum Tax Rate

The State of Nebraska sets a tax rate limit of .50 cents for municipalities, which includes .45 cents for general purposes and .05 cents for joint public agencies or interlocal cooperation. Currently, the City is utilizing approximately 62% of the total allowed limit. In addition, it has loaned its tax authority to the Jail Joint Public Agency, which is utilizing approximately 3% of the total allowed, leaving approximately 35% unutilized tax authority under statute.

2022 City of Lincoln Tax Rate Utilization



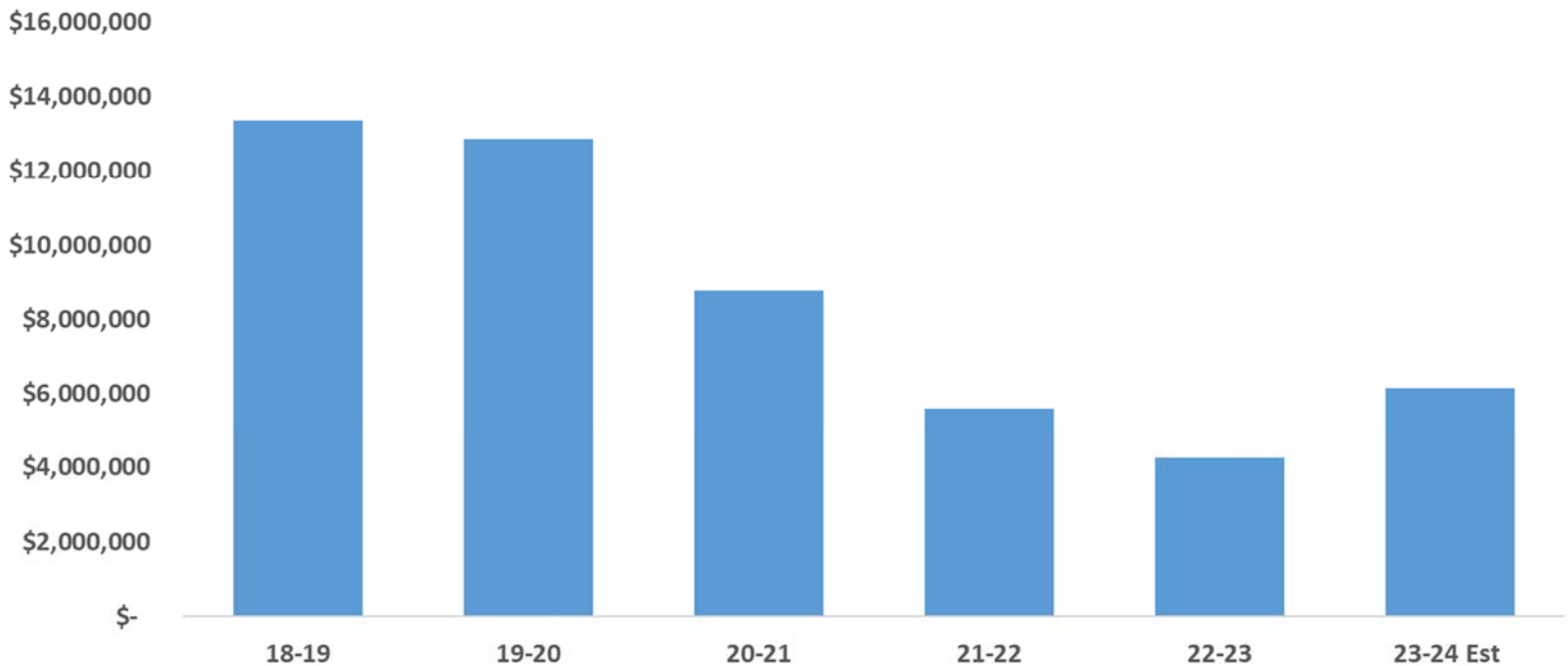
RESTRICTED FUNDS BALANCES

The Nebraska Legislature in 1998 passed a law that restricts revenue growth of restricted funds to 2.5%. Restricted funds are defined as property tax, payments in-lieu of property taxes, local option sales taxes, motor vehicle taxes, state aid, and transfers of surpluses from user fees. These funding sources consist of approximately 78% of funding sources for the taxing funds of the City. The City may go above the 2.5% limit by 1% with a vote of at least 75% of the governing body, through a special election, or by a special meeting consisting of at least 10% of registered voters.

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

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

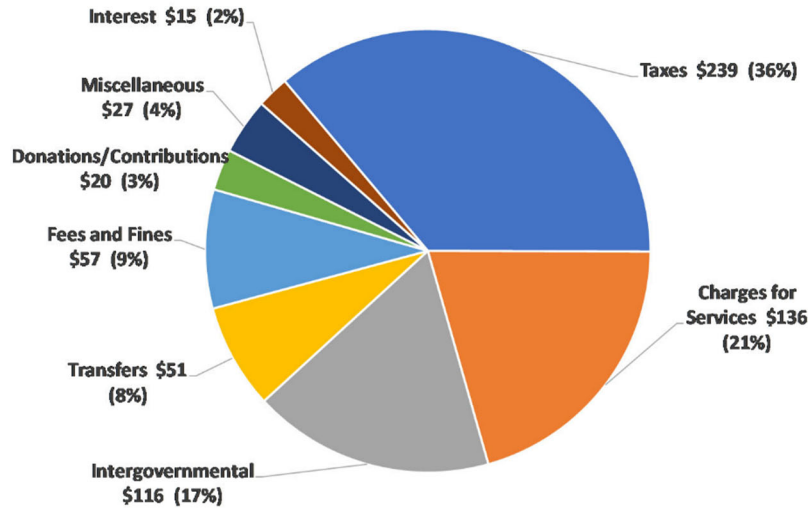
City Restricted Funds Balances



FINANCIAL PLAN

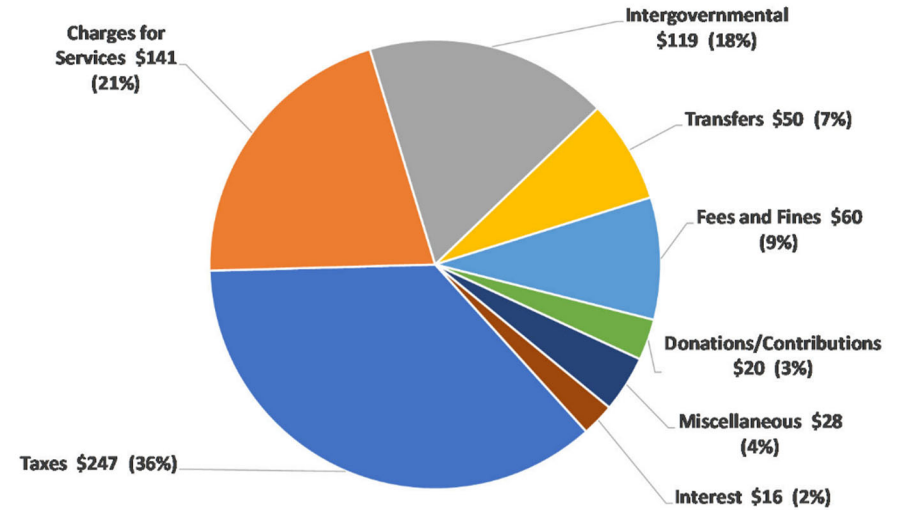
All Fund 2022-23 Revenues \$661 Million

(In Millions)



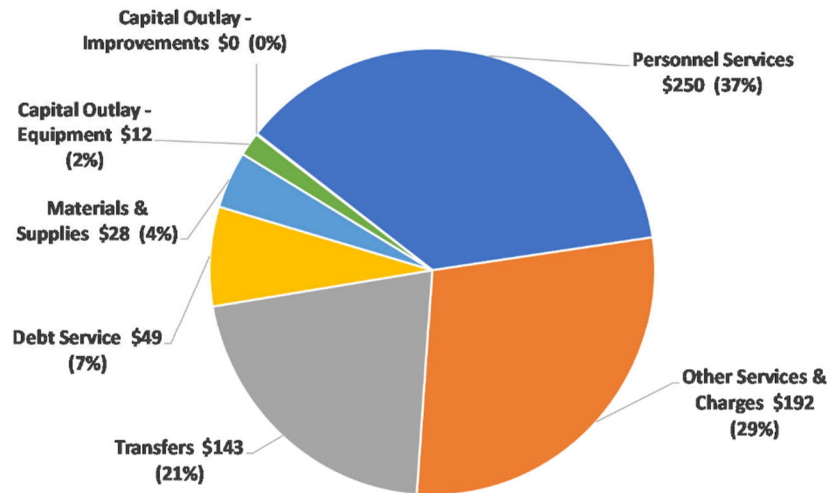
All Fund 2023-24 Revenues \$681 Million

(In Millions)



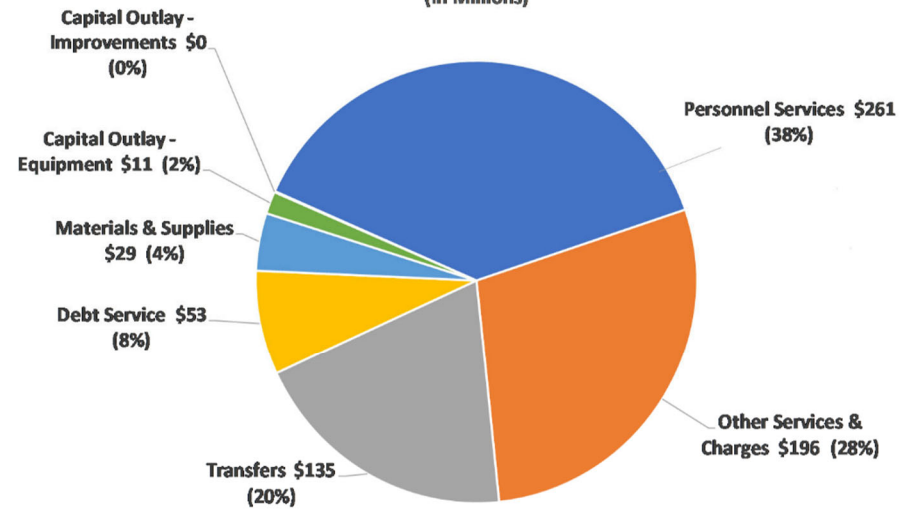
All Fund 2022-23 Operating Expenditures \$674 Million

(In Millions)



All Fund 2023-24 Operating Expenditures \$684 Million

(In Millions)



FINANCIAL PLAN

ALL FUNDS SOURCES BY REVENUE TYPE

Object Type	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Taxes	\$ 237,086,703	\$ 221,328,768	\$ 239,824,759	\$ 246,725,329
Charges for Services	\$ 113,998,102	\$ 119,473,753	\$ 135,911,156	\$ 141,525,327
Intergovernmental	\$ 166,774,604	\$ 87,417,536	\$ 115,917,557	\$ 118,896,044
Transfers	\$ 50,358,055	\$ 48,213,629	\$ 50,568,232	\$ 50,434,957
Fees and Fines	\$ 55,319,780	\$ 56,157,329	\$ 57,302,686	\$ 59,890,884
Donations/Contributions	\$ 19,343,848	\$ 58,036,578	\$ 19,869,925	\$ 20,154,219
Miscellaneous	\$ 30,430,105	\$ 18,804,233	\$ 26,201,569	\$ 27,733,020
Interest	\$ 27,665,291	\$ 16,957,720	\$ 15,400,481	\$ 16,024,780
Total	\$ 700,976,488	\$ 626,389,546	\$ 660,996,365	\$ 681,384,560

ALL FUNDS USES BY EXPENDITURE TYPE

Object Type	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Personnel Services	\$ 223,450,729	\$ 255,709,822	\$ 249,873,193	\$ 260,646,811
Other Services & Charges	\$ 182,953,662	\$ 166,130,886	\$ 192,067,577	\$ 195,607,879
Transfers	\$ 128,805,211	\$ 140,295,520	\$ 143,271,349	\$ 134,624,616
Debt Service	\$ 36,674,915	\$ 46,182,924	\$ 48,874,347	\$ 52,562,855
Materials & Supplies	\$ 23,884,025	\$ 25,473,239	\$ 27,967,224	\$ 29,001,599
Capital Outlay - Equipment	\$ 11,663,503	\$ 11,335,303	\$ 11,542,673	\$ 11,251,495
Capital Outlay - Improvements	\$ 917,828	\$ 312,688	\$ 445,000	\$ 445,300
Total	\$ 608,349,873	\$ 645,440,382	\$ 674,041,363	\$ 684,140,555

Interfund Transfers	\$ 42,102,580	\$ 42,714,165	\$ 43,374,508
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Grand Total Net Transfers	\$ 603,337,802	\$ 631,327,198	\$ 640,766,047
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ALL FUNDS SOURCES BY REVENUE TYPE

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

Taxes – Total tax revenue for 2022-23 is \$239,824,759 and 2023-24 \$246,725,329.

Property Tax – Property taxes account for approximately one-third of total revenues for tax funds. Property taxes support the following City funds: General; Library; Police & Fire Pension; and Bond Interest & Redemption. The five-year average property valuation growth in the City has been 6.35%. In 2022-23, the county assessor’s revaluation resulted in an increase of \$1,135,844,868 in taxable valuation which is 4.34% valuation increase. Total revaluation growth and new construction is 4.239% in 2022-23.

The tax rate for all tax funds is budgeted to be reduced to .31293.

Tax Rate	2020	2021	2022	2023
General Fund	0.22707	0.22727	0.22891	0.23606
Library	0.03736	0.03529	0.03518	0.03471
Social Security	0.00000	0.00000	0.00000	0.00000
Police and Fire Pension	0.03848	0.04038	0.03472	0.03162
Unemployment Compensation	0.00000	0.00000	0.00000	0.00000
Bond Interest & Redemption	0.01689	0.01499	0.01412	0.01054
Total	0.31980	0.31793	0.31293	0.31293

Motor Vehicle Tax – Motor Vehicle Tax supports the General Fund. The five-year growth average is around 2%. The growth rate is expected to continue due to the association of vehicle sales and a growing population.

Sales Tax – The budgeted Local Sales Tax rate is 1.75% of which 1.50% supports the General Fund. Lincoln voters approved a ¼ cent increase in 2019 for a six-year period to pay for a street improvement initiative.

Other Taxes – Other taxes are credited to the General Fund, Police & Fire Pension, Bond Interest and Redemption, and the Library Fund. The largest source of other taxes is In-Lieu-Taxes from LES, generating over \$2.2 million annually. Other taxes also include the County Library tax. The County Library tax five-year growth average is around 4%. These revenues are subject to a levy rate and property valuations.

Charges for Services – Charges for services is the second largest revenue for the City of Lincoln budgeted in 2022-23 at \$135,911,156 and 2023-24 \$141,525,327. Most of the charges for services come through water and wastewater fees. In addition, the City receives revenues for reimbursement of services, rental income for facility and land parcels, and income from recreation activities.

Intergovernmental – Total intergovernmental revenues are budgeted at \$115,917,557 in 2022-23 and \$118,896,044 in 2023-24. The largest intergovernmental funds are the Highway Allocation funds, \$27,775,000 in 2022-23 and \$28,052,750 2023-24, which are provided to municipalities by the State of Nebraska. Various funds are received from the Federal, State, and County operations such as CDBG funds and health grants.

ALL FUNDS SOURCES BY REVENUE TYPE

Intragovernmental – Revenues include payments from other city funds to various internal service funds such as Information Services, Fleet Services, and Workers Compensation.

Transfers – Total transfers in are budgeted at \$50,568,232 in 2022-23 and \$50,434,957 in 2023-24. These include multiple transfer types from miscellaneous, city operating subsidy, cash transfers in, and Keno transfers.

Fees & Fines – Fees and fines are received from various revenues such as landfill gate fees, impact fees, franchise fee, green fees at golf courses, dental clinic fees, parking revenues, special assessments, and various other sources. The total budget for 2022-23 is \$57,302,686 and for 2023-24 is \$59,890,884.

Donations/Contributions - Donations/Contributions are budgeted to receive \$19,869,925 in 2022-23 and \$20,154,219 in 2023-24. This category includes insurance revenues received from various City funds for the share of the insurance programs and property/real insurance protections.

Miscellaneous – Miscellaneous revenues are budgeted to receive \$26,201,569 in 2022-23 and \$27,733,020 in 2023-24. This category contains an assortment of various revenues including keno proceeds, sale of assets, capital contributions, and various contract revenues.

Interest – Interest income is budgeted to receive \$15,400,481 in 2022-23 and \$16,024,780 2023-24. This includes funds received from Lincoln Electric System for return on equity, earnings through pension investments, and interest earned from cash pools.

ALL FUNDS USES BY EXPENDITURE TYPE

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

Personnel Services – Personnel Services is the largest category in the budget at 37% of the total appropriated funds budgets. Personnel services are derived from salaries and benefits such as pension, health insurance, dental insurance and, other benefits. Total appropriated funds are \$249,873,193 in 2022-23 and \$260,646,811 in 2023-24. The tax funds have a five-year average increase of 1.36% in actual personnel expenditures.

Other Services and Charges – Other services and charges are the second largest category in the budget at 29% of the total appropriated funds budgets. These include charges for contractual services such as medical claims, rent of machinery equipment, and various other services. Total appropriated funds are \$192,067,577 in 2022-23 and \$195,607,879 in 2023-24. The five-year average increase in tax funds actual expenditures is 9%.

Transfers – Transfers are the third largest category in the budget at 21% of the total appropriated funds budgets. Transfers include interfund transfers to fund internal operations or to fund capital projects. Total appropriated funds are \$143,271,349 in 2022-23 and \$134,624,616 in 2023-24.

Debt Service – Debt service is the fourth largest category in the budget at 7% of the total appropriated funds budgets. These include all types of debt issued through the City including general obligation bonds, revenue bonds, certificates of participation, lease purchase agreements, tax allocation bonds, and other debt issuances. Total appropriated funds are \$48,874,347 in 2022-23 and \$52,562,855 in 2023-24. The five-year average in actual expenditures for the tax funds is a decrease of 4.11%.

Material & Supplies – Materials and supplies are the fifth largest category in the budget at 4% of the total appropriated funds budgets. These include charges for electricity, fuel and oil, sand, cement, and various other supplies. Total appropriated funds are \$27,967,224 in 2022-23 and \$29,001,599 in 2023-24. The tax funds have a five-year growth average of 5.67%.

Capital Outlay – Equipment – Equipment is the sixth largest category in the budget at 2% of the total appropriated funds budgets. These include capital equipment for library media, cars, heavy equipment, and various other types of equipment. Total appropriated funds are \$11,542,673 in 2022-23 and \$11,251,495 in 2023-24.

Capital Outlay - Improvements – Capital outlay are improvements typically included in the CIP and not in operating budgets. This is the smallest category for all operating budget funds. Total appropriated funds are \$445,000 in 2022-23 and \$445,300 in 2023-24.

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Funds	Fund Description	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
General	(00010) General Fund	\$ 170,216,232	\$ 191,007,651	\$ 207,901,953	\$ 216,149,421
General	(00030) Donations Fund *	\$ 2,315,863	\$ 34,927	\$ 37,511	\$ 41,073
Special Revenue	(00100) Advance Acquisition	\$ 770,702	\$ 110,000	\$ 1,820,000	\$ 20,000
Special Revenue	(00112) Parks & Rec Maint & Repair	\$ 672,722	\$ 370,200	\$ 473,200	\$ 487,400
Special Revenue	(00115) Cable Access	\$ 304,625	\$ 207,864	\$ 213,146	\$ 211,007
Special Revenue	(00120) Library Fund	\$ 9,289,525	\$ 10,268,910	\$ 10,515,826	\$ 10,953,726
Special Revenue	(00125) LAAA	\$ 3,174,379	\$ 3,977,068	\$ 4,082,039	\$ 4,209,126
Special Revenue	(00135) Linc/Lanc Co Health	\$ 11,192,990	\$ 13,240,851	\$ 14,748,622	\$ 15,275,622
Special Revenue	(00140) Animal Control	\$ 2,497,522	\$ 2,750,902	\$ 2,814,553	\$ 2,911,939
Special Revenue	(00145) Title V Clean Air	\$ 614,116	\$ 675,923	\$ 755,040	\$ 781,772
Special Revenue	(00155) 911 Communications	\$ 6,333,334	\$ 6,752,134	\$ 7,083,964	\$ 7,329,436
Special Revenue	(00160) Social Security	\$ 2,580,315	\$ 220,000	\$ 220,000	\$ 220,000
Special Revenue	(00165) Transportation - Oper & Maint	\$ 44,705,971	\$ 41,709,702	\$ 39,438,249	\$ 39,844,188
Special Revenue	(00170) Unemployment Comp	\$ 14,163	\$ 50,000	\$ 5,000	\$ 5,000
Special Revenue	(00175) Keno	\$ 6,101,278	\$ 4,878,473	\$ 6,062,357	\$ 5,071,730
Special Revenue	(00180) CDBG	\$ 3,784,780	\$ 2,587,228	\$ 2,435,303	\$ 2,490,303
Special Revenue	(00185) Grants in Aid *	\$ 29,306,672	\$ 6,464,918	\$ 5,621,346	\$ 5,791,191
Special Revenue	(00191) WIA	\$ 1,235,536	\$ 1,737,701	\$ 1,438,465	\$ 1,451,476
Special Revenue	(00212) Vehicle Tax Residual Revenue	\$ 9,929,402	\$ 9,595,775	\$ 9,690,950	\$ 9,787,860
Special Revenue	(00220) Building & Safety	\$ 8,382,362	\$ 8,699,735	\$ 9,564,952	\$ 9,950,010
Special Revenue	(00225) Impact Fees	\$ 30,817	\$ 6,355,100	\$ 6,395,710	\$ 6,395,710
Special Revenue	(00230) Fast Forward	\$ -	\$ -	\$ 1,000,000	\$ -
Special Revenue	(00255) Lincoln Bike Share	\$ 310,956	\$ 284,250	\$ 302,790	\$ 302,790
Debt Service	(00307) Hwy User Allocation Bds	\$ 4,918,375	\$ 4,919,600	\$ 6,428,900	\$ 6,203,400
Debt Service	(00308) Turnback Tax Bonds	\$ 1,561,819	\$ 1,743,131	\$ 1,860,009	\$ 1,769,548
Debt Service	(00310) Bond Interest & Redemption	\$ 4,091,357	\$ 4,121,025	\$ 4,104,925	\$ 3,393,825

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Debt Service	(00320) Spec Assmt Debt Serv	\$ 1,416,718	\$ 1,888,603	\$ 1,884,100	\$ 1,882,620
Debt Service	(00343) Small TIF Projects *	\$ 1,297,561	\$ 247,267	\$ 122,907	\$ 115,717
Debt Service	(00345) NW Corridors	\$ 365,825	\$ 362,093	\$ 352,480	\$ 361,200
Debt Service	(00346) Developer Purchased TIF *	\$ 11,005,120	\$ -	\$ -	\$ -
Capital Projects	(00404) Lincoln On The Move	\$ 3,896,766	\$ 12,992,011	\$ 15,401,000	\$ 15,707,000
Capital Projects	(00412) Veh Tax Residential	\$ 2,947,505	\$ 2,851,282	\$ 2,878,500	\$ 2,907,285
Capital Projects	(00415) Vehicle Tax Const	\$ 6,976,898	\$ 6,743,881	\$ 6,767,000	\$ 6,834,670
Enterprise	(00500) Parking Lots and JPA Facilities	\$ 1,314,359	\$ 2,134,763	\$ 2,105,492	\$ 2,148,800
Enterprise	(00510) Golf Revenue Fund	\$ 4,325,865	\$ 4,142,953	\$ 5,169,105	\$ 5,233,534
Enterprise	(00515) Golf Capital Improvements	\$ 210,701	\$ 284,865	\$ 168,650	\$ 168,150
Enterprise	(00520) Parking Facilities	\$ 10,337,615	\$ 15,666,626	\$ 19,742,331	\$ 14,668,453
Enterprise	(00536) Pinnacle Bank Arena Oper *	\$ 5,907,960	\$ 5,522,133	\$ 6,040,493	\$ 6,040,493
Enterprise	(00540) Solid Waste Mgmt Rev	\$ 19,238,291	\$ 16,483,329	\$ 17,290,154	\$ 18,126,886
Enterprise	(00550) EMS Enterprise Fd	\$ 9,017,000	\$ 8,174,232	\$ 9,958,851	\$ 9,971,922
Enterprise	(00555) Wastewater	\$ 43,339,684	\$ 46,435,682	\$ 44,733,178	\$ 46,609,274
Enterprise	(00560) Water	\$ 45,569,541	\$ 52,881,160	\$ 53,972,997	\$ 56,692,483
Enterprise	(00570) Broadband Enterprise	\$ 431,343	\$ 1,824,933	\$ 3,062,407	\$ 2,605,655
Permanent Fund	(00585) Comm Health Endowment	\$ 2,124,421	\$ 3,069,796	\$ 2,788,461	\$ 2,808,451
Special Revenue	(00590) StarTran Operating	\$ 13,202,485	\$ 14,550,280	\$ 15,468,328	\$ 16,425,348
Internal Service	(00600) Information Services	\$ 13,207,592	\$ 11,825,182	\$ 13,776,108	\$ 13,332,661
Internal Service	(00610) Transportation & Utilities Revolving	\$ 11,730,807	\$ 11,809,632	\$ 12,168,146	\$ 12,515,767
Internal Service	(00620) Self Insured Health	\$ 39,536,184	\$ 50,322,507	\$ 42,409,690	\$ 43,315,802
Internal Service	(00621) Self Insured Dental	\$ 1,865,951	\$ 2,144,107	\$ 1,888,846	\$ 1,930,717
Internal Service	(00622) COBRA & Retirees Ins Premiums	\$ 781,478	\$ 744,081	\$ 744,081	\$ 744,081
Internal Service	(00630) Workers' Comp	\$ 2,918,814	\$ 3,914,844	\$ 3,285,903	\$ 3,324,203
Internal Service	(00631) Damaged Property	\$ 465,533	\$ 361,837	\$ 556,193	\$ 581,193
Internal Service	(00632) Prop Self-Ins Loss	\$ 15,854	\$ 46,673	\$ 46,673	\$ 46,673
Internal Service	(00633) Liab Self-Ins Loss	\$ 137,900	\$ 720,000	\$ 720,000	\$ 720,000

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Internal Service	(00634) Ins Premiums	\$ 2,619,944	\$ 2,203,407	\$ 3,022,367	\$ 3,022,367
Internal Service	(00635) StarTran Self-Ins	\$ 220,469	\$ 171,000	\$ 171,000	\$ 171,000
Internal Service	(00637) Police Self-Ins	\$ 14,653	\$ 208,071	\$ 208,071	\$ 208,071
Internal Service	(00638) Auto Self-Ins	\$ 280,332	\$ 320,653	\$ 320,653	\$ 320,653
Internal Service	(00640) LT Disability	\$ 164,609	\$ 166,080	\$ 170,000	\$ 175,000
Internal Service	(00650) Fleet Services	\$ 5,618,303	\$ 9,295,932	\$ 7,648,344	\$ 7,812,812
Internal Service	(00655) Radio Maint	\$ 969,458	\$ 1,019,680	\$ 1,091,764	\$ 1,603,417
Internal Service	(00660) Police Garage	\$ 6,934,561	\$ 5,644,942	\$ 6,237,036	\$ 6,528,328
Internal Service	(00665) Muni Serv Center	\$ 2,468,489	\$ 3,026,832	\$ 3,158,346	\$ 3,182,278
Pension Trust	(00705) P & F Pension	\$ 9,861,283	\$ 21,013,351	\$ 22,051,078	\$ 22,801,670
Expendable Trust	(00730) Lillian Polley Trust	\$ 85,597	\$ 113,417	\$ 96,620	\$ 99,169
Agency Fund	(00760) FEBA	\$ 1,190,591	\$ 1,349,199	\$ 1,349,199	\$ 1,349,199
Total		\$ 608,349,873	\$ 645,440,384	\$ 674,041,362	\$ 684,140,555

* Budget to actual comparison for this fund is not reflected in this report. The budget for this fund is not included in the Operating budget. This includes funds budgeted in the Capital Improvements Plan, Donations Fund, or grant funds.

FINANCIAL PLAN

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA

SUMMARY OF STAFFING AND OPERATING AND CAPITAL EXPENDITURES BY FUND AND DEPARTMENT

	STAFFING IN FULL TIME EQUIVALENTS (FTEs)				OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ACTUAL	ADOPTED	ADOPTED	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	EXPENDED	BUDGET	BUDGET	BUDGET
	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24
	FTEs	FTEs	FTEs	FTEs	DOLLARS	DOLLARS	DOLLARS	DOLLARS
GENERAL FUND:								
AGING							67,491	67,491
CITY COUNCIL	8.50	9.00	8.00	8.00	265,962	354,544	325,659	330,599
FINANCE	41.50	41.50	45.50	46.50	3,635,418	3,768,247	3,940,783	4,195,103
FIRE & RESCUE	261.01	268.01	281.96	281.96	34,170,699	36,935,658	41,067,943	42,862,764
HUMAN RESOURCES	15.00	19.00	23.00	23.00	1,459,886	1,924,021	2,213,221	2,327,352
LAW	32.40	32.40	32.85	32.85	3,499,253	3,696,795	3,801,979	3,934,579
MAYOR'S DEPARTMENT								
Mayor's Office	9.50	10.00	11.00	11.00	897,226	968,848	1,244,238	1,278,349
WIOA	1.00	2.00	1.98	1.98	71,307	140,222	191,589	204,635
City Communications	5.75	6.75	6.75	6.75	454,514	631,918	615,427	641,108
MISCELLANEOUS BUDGETS								
Contingency						765,000	765,000	765,000
Interfund Transfers					22,781,392	24,637,565	26,331,758	27,281,988
General Expense					29,827,915	33,685,966	37,565,314	36,844,674
Special Events					74,084	171,500	171,500	171,500
COPS Infrastructure					794,657	793,507	905,207	909,207
Street Lights					5,733,594	6,650,928	6,600,650	7,356,800
PARKS AND RECREATION	253.50	252.84	250.63	254.14	16,975,088	19,173,830	20,777,594	21,724,790
PLANNING	20.00	21.00	21.00	21.00	1,975,179	2,155,436	2,220,098	2,306,318
POLICE	412.63	418.63	422.23	427.23	43,862,587	46,273,269	49,978,196	53,788,484
TRANSPORTATION AND UTILITIES	19.75	19.75	19.75	19.75	2,735,977	6,263,527	6,763,115	6,751,756
URBAN DEVELOPMENT	9.30	9.30	9.30	9.30	1,001,553	2,016,871	2,355,191	2,406,924
TOTAL - GENERAL FUND	1089.84	1110.18	1133.95	1143.46	170,216,291	191,007,652	207,901,953	216,149,421

FINANCIAL PLAN

BUDGET SCHEDULES

	STAFFING IN FULL TIME EQUIVALENTS (FTEs)				OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ACTUAL	ADOPTED	ADOPTED	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	EXPENDED	BUDGET	BUDGET	BUDGET
	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24
	FTEs	FTEs	FTEs	FTEs	DOLLARS	DOLLARS	DOLLARS	DOLLARS
OTHER TAX FUNDS:								
LIBRARY	105.54	105.54	106.04	106.54	9,289,525	10,268,910	10,515,826	10,953,726
POLICE & FIRE PENSION	1.00	1.00	1.00	1.00	9,861,283	21,013,351	22,051,078	22,801,670
BOND & INTEREST REDEMPTION					4,091,357	4,121,025	4,104,925	3,393,825
SOCIAL SECURITY					2,580,315	220,000	220,000	220,000
UNEMPLOYMENT COMP.					14,163	50,000	5,000	5,000
TOTAL - OTHER TAX FUNDS	106.54	106.54	107.04	107.54	25,836,643	35,673,286	36,896,829	37,374,221
TOTAL - ALL TAX FUNDS	1196.38	1216.72	1240.99	1251.00	196,052,934	226,680,938	244,798,782	253,523,642
SPECIAL REVENUE FUNDS:								
9-1-1 COMMUNICATION	58.25	59.25	60.25	61.25	6,333,334	6,752,134	7,083,964	7,329,436
ADVANCE ACQUISITION					770,702	110,000	1,820,000	20,000
AGING PARTNERS	37.01	37.21	38.71	38.71	3,174,379	3,977,068	4,082,039	4,209,126
ANIMAL CONTROL	17.00	17.00	18.00	18.00	2,497,522	2,750,902	2,814,553	2,911,939
LINCOLN BIKE SHARE					310,956	284,250	302,790	302,790
BUILDING & SAFETY	56.14	56.14	59.14	59.14	8,382,362	8,699,735	9,564,952	9,950,010
CABLE ACCESS TV	0.25	0.25	0.25	0.25	304,625	207,864	213,146	211,007
CASH RESERVE					24,000			
FAST FORWARD							1,000,000	
HEALTH	94.20	99.90	111.90	111.90	11,192,990	13,240,851	14,748,622	15,275,622
HERITAGE ROOM	0.50	0.50	0.50	0.50	32,608	34,927	37,511	41,073
IMPACT FEES					30,817	6,355,100	6,395,710	6,395,710
KENO					6,101,278	4,878,473	6,062,357	5,071,730
PARKS & REC MAINT/REPAIR					672,722	370,200	473,200	487,400
SPECIAL ASSESSMENT REV.					1,171,065			
STARTRAN ACQUISITION					9,866,354	491,000	545,712	391,385
STARTRAN OPERATING	139.40	141.40	144.40	144.40	13,202,485	14,550,280	15,468,327	16,425,348
TENNIS FEES					4,526			
TITLE V CLEAN AIR	5.00	5.00	5.25	5.25	614,116	675,923	755,040	781,772
TRANSPORTATION O & M	125.00	126.00	127.00	127.00	44,705,971	41,709,702	39,438,249	39,844,188
VEHICLE TAX					9,929,402	9,595,775	9,690,950	9,787,860
TOTAL - SPECIAL REV FUNDS	532.75	542.65	565.40	566.40	119,322,214	114,684,184	120,497,122	119,436,396

FINANCIAL PLAN

BUDGET SCHEDULES

	STAFFING IN FULL TIME EQUIVALENTS (FTEs)				OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ACTUAL	ADOPTED	ADOPTED	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	EXPENDED	BUDGET	BUDGET	BUDGET
	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24
	FTEs	FTEs	FTEs	FTEs	DOLLARS	DOLLARS	DOLLARS	DOLLARS
OTHER FUNDS								
LILLIAN POLLEY TRUST	1.00	1.00	1.00	1.00	109,197	113,417	96,620	99,169
TOTAL - OTHER FUNDS	1.00	1.00	1.00	1.00	109,197	113,417	96,620	99,169
PERMANENT FUNDS								
COMM. HEALTH ENDOWMENT					3,030,773	3,069,796	2,788,461	2,808,451
TOTAL - PERMANENT FUNDS					3,030,773	3,069,796	2,788,461	2,808,451
CAPITAL PROJECTS FUNDS								
2013 STORM SEWER CONSTRUCTION					11,787			
2016 STORM SEWER CONSTRUCTION					1,725,453			
2019 STORM SEWER CONSTRUCTION					1,638,464			
2020 FIRE STATION MODIFICATIONS & REPAIRS					295,565	11,000,000		
2023-24 JOINT PUBLIC SAFETY BOND								35,000,000
LINCOLN ON THE MOVE					3,896,766	12,992,011	15,401,000	15,707,000
PARKING FACILITY BOND SERIES 2019					9,486,983			
VEHICLE TAX RESIDENTIAL					2,947,505	2,851,282	2,878,500	2,907,285
TAX INCREMENT FINANCING ADMIN FEE C.I.P							150,000	150,000
TAX INCREMENT FINANCING C.I.P.					433,298	1,781,760	4,800,000	0
TURN BACK TAX - AFFORDABLE HOUSING					83,796			230,000
VEHICLE TAX CONSTRUCTION					6,976,898	6,743,882	6,767,000	6,834,670
2021 HWY USER ALLOCATION BONDS					183,854	15,000,000	5,851,781	4,703,690
ANTICIPATED CONTRIBUTIONS TO PROJECTS:								
DEVELOPER CONTRIBUTION					11,005,120			
FEDERAL AID - STARTRAN						26,551,098	4,662,845	1,419,830
FEMA REIMBURSEMENTS - WATER								
OTHER FUNDING - AGING DONATIONS							46,000	
OTHER FUNDING - FINANCE						2,000,000	1,000,000	
OTHER FUNDING - LIBRARY						250,000		

FINANCIAL PLAN

BUDGET SCHEDULES

STAFFING IN FULL TIME EQUIVALENTS (FTEs)			
ADOPTED	ADOPTED	ADOPTED	ADOPTED
BUDGET	BUDGET	BUDGET	BUDGET
2020-21	2021-22	2022-23	2023-24
FTEs	FTEs	FTEs	FTEs

OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
ACTUAL	ADOPTED	ADOPTED	ADOPTED
EXPENDED	BUDGET	BUDGET	BUDGET
2020-21	2021-22	2022-23	2023-24
DOLLARS	DOLLARS	DOLLARS	DOLLARS

OTHER FUNDING - PARKS & RECREATION				2,497,500	5,764,500	301,000	
OTHER FUNDING - POLICE				2,500,000	1,750,000		
OTHER FUNDING - STARTRAN				6,330,275	125,000	2,567,839	
OTHER FUNDING - LTU				3,700,000	31,800,000	2,000,000	
OTHER FUNDING - URBAN DEVELOPMENT				249,800			
STATE/FEDERAL AID - LTU				6,000,000	6,300,000	6,300,000	
STATE/FEDERAL AID - AGING				69,888	73,382	112,439	
STATE/FEDERAL AID - PARKS & RECREATION					800,000	920,000	
TOTAL - CAPITAL PROJECTS				38,685,489	100,517,496	88,170,008	
HIGHWAY USER ALLOCATION BONDS				4,918,375	4,919,600	6,428,900	
SPECIAL ASSESSMENTS DEBT (SINKING)				1,884,426	1,888,603	1,884,100	
TAX INCREMENT DEBT SERVICE				739,802	609,360	475,387	
TURN BACK TAX BONDS				2,063,674	1,743,131	1,860,009	
ENTERPRISE FUNDS:							
BROADBAND	2.90	3.00	3.00	3.00	431,343	1,824,933	3,062,407
EMS ENTERPRISE	43.74	43.74	49.69	49.69	7,738,050	8,174,232	9,958,851
GOLF CAPITAL IMPROV/HOLMES CLUB					210,701	284,865	168,650
GOLF REVENUE	29.82	30.82	30.49	30.49	4,325,865	4,142,953	5,169,105
PARKING FACILITIES	3.08	2.83	2.85	2.85	10,337,615	15,666,626	19,742,331
PARKING FACILITIES C.I.P.					10,936,908		
PARKING LOT REVOLVING					1,314,359	2,134,763	2,105,492
PINNACLE BANK ARENA					5,907,960	5,522,133	6,040,493
SOLID WASTE MGT REVENUE	34.17	35.50	37.00	37.00	19,238,291	16,483,329	17,290,154
WASTEWATER	82.30	82.30	85.00	85.00	43,339,684	46,435,682	44,733,178
WATER	104.13	104.13	104.63	104.63	45,569,541	52,881,160	53,972,997
TOTAL - ENTERPRISE FUNDS	300.14	302.32	312.66	312.66	149,350,317	153,550,676	162,243,658
						162,243,658	162,265,650

FINANCIAL PLAN

BUDGET SCHEDULES

	STAFFING IN FULL TIME EQUIVALENTS (FTEs)				OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ACTUAL	ADOPTED	ADOPTED	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	EXPENDED	BUDGET	BUDGET	BUDGET
	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24
	FTEs	FTEs	FTEs	FTEs	DOLLARS	DOLLARS	DOLLARS	DOLLARS
GRANTS-IN-AID FUNDS								
AGING PARTNERS- MULTI-COUNTY	7.80	7.80	7.80	7.80	627,828	847,693	1,012,836	1,045,950
COMMUNITY DEV. - HOME	0.86	0.91	0.90	0.90	1,043,400	1,583,680	1,743,440	1,743,440
COMMUNITY DEV. BLOCK GRANT	7.26	7.26	7.46	7.46	3,784,780	2,712,228	2,435,303	2,490,303
HUMAN RIGHTS	1.10	1.10	0.65	0.65	112,937	88,113	68,068	70,923
LEAD HAZARD CONTROL			2.00	2.00	23,795		195,443	205,288
POLICE-DOMESTIC VIOLENCE	1.00	1.00	8.00	8.00	85,818	198,673	122,353	129,978
POLICE-VICTIM WITNESS	3.00	3.00	4.00	4.00	249,516	261,523	303,235	312,138
POLICE-YOUTH COM. OUTREACH	1.00	1.00	1.00	1.00	85,747	90,298	94,491	97,206
POLICE-COPS	5.00				8,679		418,358	460,376
POLICE - COPS 2021							163,336	180,103
SAFER	15.00	15.00			1,238,280	1,651,449		
STARTRAN PLANNING	2.60	2.60	2.60	2.60	234,317	297,997	290,156	298,983
URBAN SEARCH & RESCUE	5.50	5.50	6.60	6.60	1,376,762	1,445,492	1,209,630	1,246,806
WORKFORCE INVESTMENT ACT			1.78	1.78	1,235,536	1,737,701	1,438,465	1,451,476
TOTAL - GRANTS-IN-AID	50.12	45.17	42.79	42.79	10,107,395	10,914,847	9,495,114	9,732,970
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:								
1999 GO BONDS - PARKS								
CAPITAL PROJECTS					12,303,737			
DEVELOPER PURCHASED TIF					2,339			
DISASTER RECOVERY (FEMA)					3,494,369			
DONATIONS (net budget projects)					1,282,903			
GRANTS-IN-AID (net budget projects)					23,725,642			
JOSEPH J. HOMPES TRUST					1,505			
PARKS & REC SPECIAL PROJECTS					1,317,023			
STREET CONSTRUCTION CIP					30,107,869			
SPECIAL ASSESSMENT CIP					-49,096			
TOTAL - NOT BUDGET FUNDS					72,186,291			
TOTAL - NON TAX FUNDS	884.01	891.14	921.85	922.85	402,397,953	392,011,110	393,939,379	383,828,874
TOTAL-INCLUDING								
INTERFUND TRANSFERS	2,080.39	2,107.86	2,162.84	2,173.85	598,450,887	618,692,048	638,738,161	637,352,516

FINANCIAL PLAN

BUDGET SCHEDULES

STAFFING IN FULL TIME EQUIVALENTS (FTEs)			
ADOPTED BUDGET 2020-21 FTEs	ADOPTED BUDGET 2021-22 FTEs	ADOPTED BUDGET 2022-23 FTEs	ADOPTED BUDGET 2023-24 FTEs

OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
ACTUAL EXPENDED 2020-21 DOLLARS	ADOPTED BUDGET 2021-22 DOLLARS	ADOPTED BUDGET 2022-23 DOLLARS	ADOPTED BUDGET 2023-24 DOLLARS

LESS TRANSFERS:

FROM ADVANCE ACQUISITION - CAPITAL PROJECTS	-767,469			
FROM BROADBAND-IS			-367,000	
FROM BUILDING & SAFETY-DONATION	-6,530			
FROM CABLE ACCESS - GENERAL	-9,979			
FROM CAPITAL PROJECTS - DONATIONS	-3,897			
FROM CAPITAL PROJECTS - GENERAL	-52,245			
FROM CAPITAL PROJECTS - STREET CONSTRUCTION CIP	-362,484			
FROM DISASTER RECOVERY - DONATIONS	-43,744			
FROM DISASTER RECOVERY - GENERAL	-43,511			
FROM DISASTER RECOVERY - HEALTH	-33,963			
FROM DISASTER RECOVERY - LIBRARY	-91			
FROM DONATIONS - CAPITAL PROJECTS	-20,450			
FROM DONATIONS - GRANTS IN AID	-1,652			
FROM DONATIONS - GENERAL	-7,755			
FROM GENERAL-DONATIONS	-14,000			
FROM GENERAL-GRANTS-IN-AID	-713,484	-2,199,477	-432,752	-444,715
FROM GENERAL - CAPITAL PROJECTS	-1,511,646			
FROM GENERAL - STREET CONSTRUCTION CIP	-567,950			
FROM GENERAL FUND-TAX SUBSIDIZED FUNDS	-22,781,392	-24,637,565	-26,331,758	-27,281,988
FROM GENERAL - TIF	-388,915			
FROM GENERAL - WIOA	-12,032			
FROM GOLF CAPITAL IMPROVE - CAPITAL PROJECTS	-43,830			
FROM HEALTH-DONATIONS	-38,530			
FROM KENO - CAPITAL PROJECTS	-2,003,376			
FROM KENO-DONATIONS	-185,377			
FROM KENO-GENERAL	-509,160	-687,381	-714,500	-607,000
FROM LINCOLN ON THE MOVE - ST CONST	-3,745,000			
FROM NE RADIAL TIF - COMMUNITY IMPR FINANCING	-1,630			
FROM PARKING FAC BND 2019 - PARKING CIP	-9,486,983			

FINANCIAL PLAN

BUDGET SCHEDULES

STAFFING IN FULL TIME EQUIVALENTS (FTEs)			
ADOPTED BUDGET 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2023-24
FTEs	FTEs	FTEs	FTEs

OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
ACTUAL EXPENDED 2020-21	ADOPTED BUDGET 2021-22	ADOPTED BUDGET 2022-23	ADOPTED BUDGET 2023-24
DOLLARS	DOLLARS	DOLLARS	DOLLARS

FROM PARKING FACILITIES - PARKING FAC CONST		-187,313			
FROM PARKING FACILITIES-GENERAL		-2,095,026	-2,495,026	-2,495,026	-2,495,026
FROM PARKING LOTS AND JPA FAC-CIP			-16,000	-8,100	-8,100
FROM PARKS & REC MAINT & REP - CAPITAL PROJECTS		-672,722	-370,200	-473,200	-487,400
FROM PARKS REC SPEC PROJ - GENERAL		-35,000			
FROM SOCIAL SECURITY - GENERAL			-220,000	-220,000	-220,000
FROM SOLID WASTE MGT-HEALTH		-1,876,375	-1,949,226	-1,950,879	-2,012,419
FROM SPECIAL ASSESSMENT - CAPITAL PROJECTS		-54,217			
FROM SPECIAL ASSESSMENT DEBT - BOND INT & REDEMPTION		-1,134,755			
FROM STARTRAN OPER - STARTRAN ACQ		-519,840			
FROM STARTRAN OPERATING - GRANTS IN AID		-10,173			
FROM ST CONST CIP - 2016 STORM SEWER CONST		-712,706			
FROM 2016 STORM SEWER CONSTRUCTION - WASTEWATER		-213,540			
FROM TENNIS CAPITAL IMPROVEMENT - CAPITAL PROJECTS		-4,526			
FROM TIF - CAPITAL PROJECTS		-934,664			
FROM TIF - COMMUNITY IMPROVEMENT FINANCING		-1,630			
FROM TIF-DONATIONS		-13,388			
FROM TIF - GENERAL		-6,929			
FROM TIF - STREET CONST		-991,096			
FROM TRANSP O & M -STREET CONST CIP		-13,996,999			
FROM TRANSP O & M - GENERAL		-50,000	-185,000		
FROM TRANSP O & M - HWY USER ALLOC BONDS		-4,917,525			
FROM UNEMPLOYMENT COMP - GENERAL			-50,000	-5,000	-5,000
FROM VEHICLE TAX CONST - ST CONST CIP		-6,976,825			
FROM VEHICLE TAX RESIDENTIAL - ST CONST CIP		-2,947,474			
FROM VEHICLE TAX RESIDUAL - TRANS O & M		-9,929,298	-9,595,775	-9,690,950	-9,787,860
FROM WIOA-GENERAL		-67,132	-67,130	-25,000	-25,000
GRAND TOTAL NET OF TRANSFERS	<u>2,080.39</u>	<u>2,107.86</u>	<u>2,162.84</u>	<u>2,173.85</u>	<u>506,744,659</u>
			<u>576,219,268</u>	<u>596,023,996</u>	<u>593,978,008</u>

FINANCIAL PLAN

BUDGET SCHEDULES

	STAFFING IN FULL TIME EQUIVALENTS (FTEs)				OPERATING AND CAPITAL EXPENDITURES IN DOLLARS			
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ACTUAL	ADOPTED	ADOPTED	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	EXPENDED	BUDGET	BUDGET	BUDGET
	2020-21	2021-22	2022-23	2023-24	2020-21	2021-22	2022-23	2023-24
	FTEs	FTEs	FTEs	FTEs	DOLLARS	DOLLARS	DOLLARS	DOLLARS
INTERNAL SERVICE FUNDS:								
COBRA & RETIREES INS PREMIUMS					781,478	744,081	744,081	744,081
FLEET SERVICES	14.00	14.00	14.00	14.00	5,618,303	9,295,932	7,648,344	7,812,812
INFORMATION SERVICES	38.00	42.00	42.25	42.25	13,207,592	11,825,182	13,776,108	13,332,661
LONG TERM DISABILITY					166,080	166,080	170,000	175,000
MUNICIPAL SERVICES CTR	5.00	5.00	6.00	6.00	2,468,489	3,026,832	3,158,346	3,182,278
POLICE GARAGE	15.00	15.00	15.00	15.00	6,934,561	5,644,942	6,237,036	6,528,328
RADIO MAINTENANCE	6.00	6.00	6.00	6.00	969,458	1,019,680	1,091,764	1,603,417
SELF INSURED DENTAL					1,865,951	2,144,107	1,888,846	1,930,717
SELF INSURED HEALTH					39,536,184	50,322,507	42,409,690	43,315,802
SELF INSURED LOSS					3,754,685	4,031,641	5,044,957	5,069,957
FEBA					1,284,951	1,349,199	1,349,199	1,349,999
TRANSPORTATION & UTILITIES REV	69.73	69.73	69.63	69.63	11,730,807	11,809,632	12,168,146	12,515,766
WORKERS' COMP. LOSS FUND	6.00	6.00	6.00	6.00	2,918,814	3,914,844	3,285,903	3,324,203
TOTAL - INTERNAL SERVICE FUNDS	153.73	157.73	158.88	158.88	91,237,353	105,294,659	98,972,420	100,885,021

FINANCIAL PLAN

BUDGET SCHEDULES

ALL TAX FUNDS REVENUES BY CATEGORY 2016-17 THROUGH 2022-24 COUNCIL ADOPTED BUDGET

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2022-23 ADOPTED	2023-24 ADOPTED
PROPERTY TAX	\$56,845,119	\$60,141,746	\$62,225,210	\$68,239,528	\$69,857,415	\$76,485,430	\$78,465,705	\$83,132,630
PROPERTY TAX -PRIOR YEAR	5,036,512	5,601,695	4,207,436	5,885,655	7,857,019	4,942,432	5,191,643	5,291,205
MOTOR VEHICLE TAX	5,682,123	5,929,236	6,227,275	6,301,936	6,998,730	6,358,030	6,485,191	6,614,894
SALES TAX	75,259,945	76,812,830	78,563,436	80,343,337	88,723,756	84,344,304	99,800,000	101,000,000
OCCUPATION TAX	9,822,756	9,053,544	8,777,829	8,462,585	6,552,055	7,203,687	5,477,680	5,181,580
FEES & PERMITS	4,203,258	4,231,303	4,195,713	4,138,096	4,916,689	5,955,562	4,759,015	4,767,399
IN-LIEU-OF-TAX (LES)	2,238,323	2,178,003	2,273,469	2,225,977	2,184,382	2,528,620	2,210,400	2,110,400
REIMBURSEMENT FOR SERVICES	3,205,978	3,471,363	3,761,536	2,814,918	4,615,571	3,536,922	3,738,664	3,745,762
RECREATION RECEIPTS	2,667,991	2,552,107	2,427,829	1,222,028	1,830,075	2,638,813	2,428,611	2,582,817
TRANSFERS FROM OTHER FUNDS	535,656	600,000		2,592,708		437,863	1,050,000	1,051,000
PARKING METER RECEIPTS	1,445,026	1,445,026	1,445,026	1,505,026	1,445,026	1,906,026	1,905,026	1,905,026
COUNTY LIBRARY TAX	776,770	798,471	800,205	887,268	895,417	943,341	955,147	998,418
INTEREST	7,596,185	11,141,690	8,423,086	8,561,113	10,990,185	13,235,540	12,147,540	12,753,848
INTER-GOVERNMENTAL REVENUE	1,840,692	2,229,637	2,586,272	3,696,971	2,678,603	3,895,585	3,990,447	4,111,946
RENT	611,954	559,834	637,302	424,965	583,517	594,607	583,351	584,351
ADMINISTRATIVE FEES	1,130,736	1,090,352	1,121,490	373,697	1,263,439	412,504	430,000	360,000
SUNDRY TAXES	78,188	101,626	82,201	65,311	49,819	46,110	29,710	29,710
BOND PROCEEDS		5,016,382		5,186,389				
SALE OF ASSETS		1,000,000	2,514,542	56,699	(\$37,782)	5,879,000	8,103,291	9,047,625
EMPLOYEE CONTRIBUTIONS		3,195,658	3,366,841	3,576,557	3,706,959	4,072,094	4,172,919	4,287,674
EMS TRANSPORT CONTRIBUTIONS		602,604	729,259	851,999	807,431	970,987	750,000	770,625
MISCELLANEOUS	405,197	519,905	643,986	495,288	801,886	293,481	343,920	346,040
TOTAL	\$179,382,409	\$198,273,012	\$195,009,943	\$207,908,051	\$216,720,192	\$226,680,938	\$243,018,260	\$250,672,950
APPROPRIATED BALANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,780,522	\$2,850,692
GRAND TOTAL	\$179,382,409	\$198,273,012	\$195,009,943	\$207,908,051	\$216,720,192	\$226,680,938	\$244,798,782	\$253,523,642

FINANCIAL PLAN

BUDGET SCHEDULES

**ALL TAX FUNDS
EXPENDITURES BY CATEGORY
2016-17 THROUGH 2022-24 ADOPTED BUDGET**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2022-23 ADOPTED	2023-24 ADOPTED
PERSONNEL	\$119,438,455	\$117,021,838	\$117,574,149	\$115,421,800	\$119,677,032	147,970,708	\$138,010,401	\$145,116,727
SUPPLIES	2,306,366	2,747,479	3,099,517	2,572,185	2,686,342	2,779,238	3,469,255	3,588,440
SERVICES/CHARGES	26,126,610	29,276,491	35,538,424	40,728,011	37,460,757	31,576,292	55,144,191	56,834,466
TRANSFERS	23,510,011	21,520,971	22,464,069	22,418,061	26,368,017	33,159,668	28,356,139	28,752,678
CAPITAL OUTLAY	1,761,707	1,126,641	2,362,066	2,570,276	1,964,782	1,642,981	1,883,790	1,855,339
CONTINGENCY						765,000	765,000	765,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$173,143,149	\$171,693,420	\$181,038,225	\$183,710,333	\$188,156,930	\$217,893,887	\$227,628,776	\$236,912,650
CAPITAL IMPROVEMENTS	178,963	1,483,200	7,104,753	8,673,244	79,331	7,688	7,918,883	7,506,019
BOND/INTEREST	10,538,991	10,678,901	9,369,379	11,489,924	7,816,612	8,779,363	9,251,123	9,104,973
GRAND TOTAL	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$183,861,103	\$183,855,521	\$197,512,357	\$203,873,501	\$196,052,873	\$226,680,938	\$244,798,782	\$253,523,642
AUTHORIZED POSITIONS	1,169.52	1,176.75	1,189.54	1,194.44	1,196.38	1,216.72	1,195.44	1,195.44
TAX RATE	0.33366	0.31648	0.31648	0.31980	0.31980	0.31793	0.31293	0.31293
TAX RATE PERCENTAGE CHANGE	4.4%	-5.1%	0.0%	1.0%	0.0%	-0.6%	-1.6%	0.0%
ASSESSED VALUATION	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$23,267,163,467	\$23,999,731,796	\$26,730,353,054	\$27,860,581,228	\$29,517,651,936

FINANCIAL PLAN

CITY OF LINCOLN, NEBRASKA ADOPTED BUDGET OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES FISCAL YEARS BEGINNING SEPTEMBER 1, 2022, AND SEPTEMBER 1, 2023

FY 2021-22

FUND	ACTUAL SPENT 2018-2019	ACTUAL SPENT 2019-2020	ACTUAL SPENT 2020-2021	BUDGET 2021-2022
GENERAL	\$167,286,565	\$168,759,731	\$170,216,229	\$191,007,652
LIBRARY	\$9,254,313	\$9,362,874	\$9,289,525	\$10,268,910
SOCIAL SECURITY	\$2,780,554	\$2,914,278	\$2,580,315	\$220,000
POLICE & FIRE PENSION	\$12,600,924	\$15,287,831	\$9,861,283	\$21,013,351
UNEMPLOYMENT COMP.	\$0	\$420	\$14,163	\$50,000
TOTAL LIMITED TAX FUNDS	\$191,922,356	\$196,325,134	\$191,961,515	\$222,559,913
BOND INTEREST & REDEMPTION	\$5,590,001	\$7,548,389	\$4,901,357	\$4,121,025
GRAND TOTAL TAX FUNDS	\$197,512,357	\$203,873,523	\$196,862,872	\$226,680,938

FY 2022-23

FY 2023-24

FY 2022-23				FY 2023-24				
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
\$57,397,602	\$150,504,351	\$207,901,953	0.22891	GENERAL	\$62,712,620	\$153,436,801	\$216,149,421	0.23606
\$8,821,179	\$1,694,647	\$10,515,826	0.03518	LIBRARY	\$9,220,808	\$1,732,918	\$10,953,726	0.03471
\$0	\$220,000	\$220,000	0.00000	SOCIAL SECURITY	\$0	\$220,000	\$220,000	0.00000
\$8,706,139	\$13,344,939	22,051,078	0.03472	POLICE & FIRE PENSION	\$8,399,517	\$14,402,153	\$22,801,670	0.03162
\$0	\$5,000	\$5,000	0.00000	UNEMPLOYMENT COMP.	\$0	\$5,000	\$5,000	0.00000
\$74,924,920	\$165,768,937	\$240,693,857	0.29881	TOTAL LIMITED TAX FUNDS	\$80,332,945	\$169,796,872	\$250,129,817	0.30239
\$3,540,785	\$564,140	\$4,104,925	0.01412	BOND INTEREST & REDEMPTION	\$2,799,685	\$594,140	\$3,393,825	0.01054
\$78,465,705	\$166,333,077	\$244,798,782	0.31293	GRAND TOTAL TAX FUNDS	\$83,132,630	\$170,391,012	\$253,523,642	0.31293

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31648	0.31648	0.31648	0.31980	0.31793	0.31293	0.31293
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	-5.1%	0.0%	0.0%	1.0%	-0.6%	-1.6%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$20,516,934,853	\$21,670,357,076	\$23,267,163,467	\$23,999,731,796	\$26,783,097,663	\$27,860,581,228	\$29,517,651,936

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

FINANCIAL PLAN

FUND TYPE: GENERAL

GENERAL FUND – 00010

The General Fund is the principal fund of the City that accounts for all financial transactions not accounted for in other funds. The General Fund is one of four “tax” funds. The other “tax” funds are the Library Fund, Police and Fire Pension Fund, and the Bond Interest and Redemption Fund. Property tax revenues make up approximately 29% of the General Fund’s revenues.

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

General Fund 00010	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 34,765,306	\$ 69,979,771	\$ 69,979,771	\$ 69,979,771
Revenues				
Taxes	\$ 159,424,002	\$ 158,166,829	\$ 174,481,826	\$ 180,800,009
Interest	\$ 10,943,552	\$ 13,206,800	\$ 12,115,800	\$ 12,722,108
Charges for Services	\$ 5,697,981	\$ 6,965,322	\$ 6,980,996	\$ 7,159,100
Fees and Fines	\$ 4,829,628	\$ 5,790,562	\$ 4,687,015	\$ 4,700,399
Intergovernmental	\$ 20,861,983	\$ 3,895,585	\$ 3,990,447	\$ 4,111,946
Transfers	\$ 3,170,042	\$ 2,756,393	\$ 3,385,026	\$ 3,316,026
Miscellaneous	\$ 462,797	\$ 158,210	\$ 379,321	\$ 386,821
Donations/Contributions	\$ 40,712	\$ 67,951	\$ 101,000	\$ 102,320
Balances	\$ -	\$ -	\$ 1,780,522	\$ 2,850,691
Total Revenues	\$ 205,430,697	\$ 191,007,652	\$ 207,901,953	\$ 216,149,420
Expenditures				
Personnel Services	\$ 107,219,977	\$ 119,606,513	\$ 126,809,892	\$ 133,501,461
Other Services & Charges	\$ 29,259,562	\$ 30,565,075	\$ 35,716,996	\$ 36,696,537
Transfers	\$ 26,368,018	\$ 32,889,668	\$ 36,035,022	\$ 36,018,396
Debt Service	\$ 3,637,424	\$ 4,567,438	\$ 5,055,298	\$ 5,620,248
Materials & Supplies	\$ 2,555,191	\$ 2,613,938	\$ 3,285,955	\$ 3,397,140
Capital Outlay - Equipment	\$ 1,096,729	\$ 757,331	\$ 983,790	\$ 900,339
Capital Outlay - Improvements	\$ 79,331	\$ 7,688	\$ 15,000	\$ 15,300
Total Operating Expenditures	\$ 170,216,232	\$ 191,007,651	\$ 207,901,953	\$ 216,149,421
Surplus/Deficit	\$ 35,214,465	\$ -	\$ -	\$ (1)
Ending Balance	\$ 69,979,771	\$ 69,979,771	\$ 69,979,771	\$ 69,979,770

Revenue Estimating Process

A variety of both quantitative and qualitative methods are used to estimate General Fund revenues. Historical and future data provide information which is used for many General Fund revenue streams. Additionally, a consensus approach is used in revenue areas which are specific to a department. Finance staff will typically consult with departmental staff to develop a conservative and reasonable estimate of future revenues.

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

FINANCIAL PLAN

FUND TYPE: GENERAL

General Fund Balances

Per resolution A-82134, passed by the City Council on June 9, 2003, a fund balance designation of not less than 20% of the ensuing years General Fund budget should be set aside as an unrestricted reserve. The unassigned balance at the end of 2020-21 was 24.3%, complying with this policy. The 2022-23 budget maintains a fund balance above 20%.

Major Revenues

The following five revenues consist of 89% of the total revenues in the General Fund. Sales tax revenue is the largest component in the General Fund at 48% and has continued to grow moderately and consistently over the past five years. Property tax revenues are the second largest component in the General Fund revenue portfolio at 29%. Assessed valuation growth is anticipated to increase in the future, providing modest property tax revenue increases. The remaining General Fund revenue streams are projected to have slight annual growth except for occupation taxes.

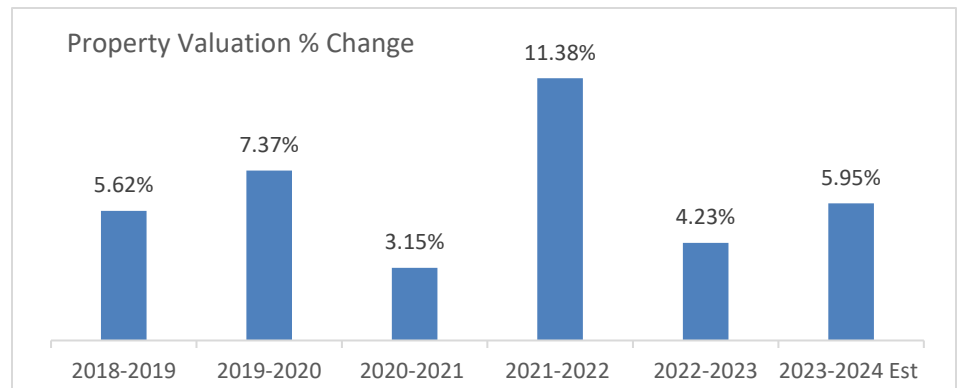
Property tax revenues are based on each \$100 of assessed valuation of taxable property within city limits. The valuation is determined by the County Assessor. The assessed value is then multiplied by the tax rate to determine property tax revenue. The City Charter limit the amount of property taxes which can be appropriated to 90%. Revenues are directly impacted by changes in assessed valuation and the tax rate.

Tax Rate	2020	2021	2022	2023
General Fund	0.22707	0.22727	0.22891	0.23606

Property Tax Revenues

The tax rate for the General Fund is budgeted to increase from .22727 to .22891 in 2022-23. The Real Property assessed valuation within the City of Lincoln is budgeted to increase 4.23% in 2022-23. New construction has also impacted annual valuation growth. In the last five years, the annual growth in valuation due to new construction is about \$534,250,872. New construction increased to \$577 million in 2022-23.

It is important to note, the Nebraska Constitution, Article VIII, sec. 1 requires all property to be levied by valuation uniformly and proportionately. To meet this requirement, state law requires residential, industrial, and commercial valuations be within 92% to 100% of market value. The range for agricultural land is 69% to 75%. Traditionally, the County Assessor reappraises valuation every three years to ensure the valuations fall within acceptable ranges.



FINANCIAL PLAN

FUND TYPE: GENERAL

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

Actual property tax revenues are based on \$100 of valuation multiplied by the total tax rate. The total tax rate is comprised by adding together the tax rate for the following funds: General; Library; Police & Fire Pension; and Bond Interest & Redemption. The City Charter limits the amount of property taxes which can be appropriated to 90%.

Franchise Fees and Occupation Taxes

Franchise Fees are based on agreements between the city and local utilities. The telecommunication occupation tax tends to be volatile due to commodity pricing and rates.

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

Motor Vehicle Taxes

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

Return on Equity

In 1966, Lincoln Electric System was formed, and a single public utility began providing electric energy in and around Lincoln. City of Lincoln code 4.24.070 allows for the City to collect a dividend from the Lincoln Electric System. Recent annual dividend growth has been over 2%.

Local Sales Tax

Local sales and use taxes can be set in various increments between 0% to 2%. The General Fund receives sales tax revenues from a 1.5% sales tax rate. In 2018-19, Nebraska started collecting sales tax from online retailers which had a positive impact on revenues.

Sales tax receipts generally have a degree of economic sensitivity. During recessionary periods, revenues tend to remain flat or decline slightly. The sales tax average growth over the last five years is 5.8%.

Projected sales tax collections could be impacted by legislative changes and unanticipated changes in economic activity could negatively impact sales tax collections.

FINANCIAL PLAN

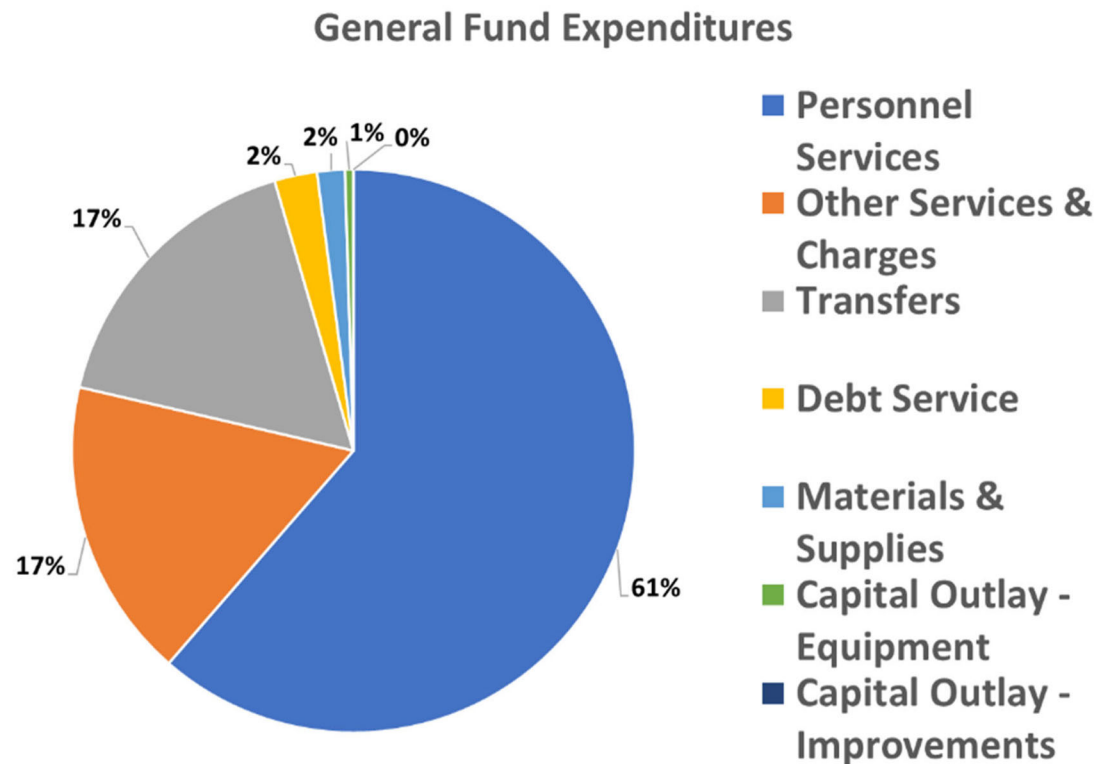
FUND TYPE: GENERAL

EXPENDITURES

Overall, General Fund expenditures are budgeted to increase by 8.8% in 2022-23 to \$207,901,953. Three main categories of expenditures consist of 95% of the General Fund total expenditures. They are personnel services 61%, other services and charges 17%, and transfers at 17%.

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

In addition, the City has faced challenges maintaining current service levels due to growth in the community. Urban growth is making it harder to continue the same level of services with current staff levels. An effort was made during the current budget year to add staff to key areas to deal with the demands from growth.



FINANCIAL PLAN

FUND TYPE: GENERAL

DONATIONS FUND – 00030

This fund accounts for donations received from various sources; the budgeted amount is for the upkeep of the Library Heritage Room. In addition, there are many unbudgeted and unforeseen donations within the city.

Donations Fund 00030	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	7,000,456	\$	8,659,309	\$	8,659,471	\$	8,659,471
Revenues								
Total Revenues	\$	3,984,526	\$	35,089	\$	37,511	\$	41,073
Expenditures								
Total Operating Expenditures	\$	2,325,673	\$	34,927	\$	37,511	\$	41,073
Surplus/Deficit	\$	1,658,853	\$	162	\$	-	\$	-
Ending Balance	\$	8,659,309	\$	8,659,471	\$	8,659,471	\$	8,659,471

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

ADVANCE ACQUISITION FUND – 00100

This fund is used to account for funds to be used for the acquisition of real estate for public purposes. Net proceeds from the sale or exchange of real estate owned by the City shall be credited to this fund, and the fund may also be increased by General Fund appropriations or proceeds from general obligation borrowing. Due to the irregular timing and size of real estate transactions and the one-time nature of capital improvement projects, the balance of this fund can vary greatly.

Advance Acquisition Fund 00100	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	3,246,974	\$	3,386,787	\$	3,276,787	\$	1,456,787
Revenues								
Total Revenues	\$	910,515	\$	-	\$	-	\$	-
Expenditures								
Total Operating Expenditures	\$	770,702	\$	110,000	\$	1,820,000	\$	20,000
Surplus/Deficit	\$	139,813	\$	(110,000)	\$	(1,820,000)	\$	(20,000)
Ending Balance	\$	3,386,787	\$	3,276,787	\$	1,456,787	\$	1,436,787

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

PARKS & RECREATION MAINTENANCE & REPAIR FUND – 00112

Revenue collected from the lease of Parks and Recreation Property for personal wireless facility towers. Funds are to be used for repair and replacement of Parks & Recreation facilities. Due to increased expenditures and flat revenues in the biennium, the balance of this fund is anticipated to decrease.

Parks & Recreation Maint & Repair Fund 00112	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 861,345	\$ 682,576	\$ 688,073	\$ 590,570
Revenues				
Total Revenues	\$ 493,953	\$ 375,697	\$ 375,697	\$ 375,697
Expenditures				
Total Operating Expenditures	\$ 672,722	\$ 370,200	\$ 473,200	\$ 487,400
Surplus/Deficit	\$ (178,769)	\$ 5,497	\$ (97,503)	\$ (111,703)
Ending Balance	\$ 682,576	\$ 688,073	\$ 590,570	\$ 478,867

CABLE ACCESS FUND – 00115

The fund accounts the receipt and use of franchise fees, imposed by the City, from the cable provider to construct, operate and maintain a cable television system with the boundaries of the City. As cable customers continue to move away from traditional cable tv services, fund revenues are expected to decrease.

Cable Access Fund 00115	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 390,148	\$ 282,145	\$ 298,281	\$ 275,135
Revenues				
Total Revenues	\$ 196,622	\$ 224,000	\$ 190,000	\$ 180,000
Expenditures				
Total Operating Expenditures	\$ 304,625	\$ 207,864	\$ 213,146	\$ 211,007
Surplus/Deficit	\$ (108,003)	\$ 16,136	\$ (23,146)	\$ (31,007)
Ending Balance	\$ 282,145	\$ 298,281	\$ 275,135	\$ 244,128

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

Tax Rate	2020	2021	2022	2023
Library	0.03736	0.03529	0.03518	0.03471

LIBRARY FUND – 00120

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

Library Fund Fund 00120	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 3,473,018	\$ 4,313,499	\$ 4,313,499	\$ 4,313,499
Revenues				
Miscellaneous	\$ 245	\$ 450	\$ 450	\$ 450
Taxes	\$ 9,022,920	\$ 9,120,069	\$ 9,451,179	\$ 9,850,808
Fees and Fines	\$ 166,962	\$ 165,000	\$ 72,000	\$ 67,000
Intergovernmental	\$ 895,417	\$ 943,341	\$ 955,147	\$ 998,418
Interest	\$ 17,751	\$ 9,500	\$ 9,500	\$ 9,500
Charges for Services	\$ 26,620	\$ 30,550	\$ 27,550	\$ 27,550
Transfers	\$ 91	\$ -	\$ -	\$ -
Total Revenues	\$ 10,130,006	\$ 10,268,910	\$ 10,515,826	\$ 10,953,726
Expenditures				
Personnel Services	\$ 6,891,367	\$ 7,704,586	\$ 7,781,175	\$ 8,079,663
Other Services & Charges	\$ 1,309,848	\$ 1,426,774	\$ 1,564,751	\$ 1,641,163
Capital Outlay - Equipment	\$ 867,278	\$ 885,650	\$ 900,000	\$ 955,000
Materials & Supplies	\$ 130,200	\$ 161,000	\$ 179,000	\$ 187,000
Transfers	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 90,832	\$ 90,900	\$ 90,900	\$ 90,900
Total Operating Expenditures	\$ 9,289,525	\$ 10,268,910	\$ 10,515,826	\$ 10,953,726
Surplus/Deficit	\$ 840,481	\$ -	\$ -	\$ -
Ending Balance	\$ 4,313,499	\$ 4,313,499	\$ 4,313,499	\$ 4,313,499

The Library Fund receives a portion of taxes from the County who supports the library based upon the 2020 census data for population. The County, net of operational revenues, contributes approximately 9% for operations. Beginning in 2022-23, the library no longer receives revenues from fees and fines for return of late materials. This revenue stream of approximately \$85,000 annually was declining as people transition to electronic material and receive notifications for upcoming materials due.

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

AGING PARTNERS FUND – 00125

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

Aging Partners Fund 00125	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	2,353,866	\$	2,872,482	\$	2,872,482	\$	2,872,482
Revenues								
Total Revenues	\$	3,692,995	\$	3,977,068	\$	4,082,039	\$	4,209,125
Expenditures								
Total Operating Expenditures	\$	3,174,379	\$	3,977,068	\$	4,082,039	\$	4,209,126
Surplus/Deficit	\$	518,616	\$	-	\$	0	\$	(1)
Ending Balance	\$	2,872,482	\$	2,872,482	\$	2,872,482	\$	2,872,482

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

LINCOLN/LANCASTER COUNTY HEALTH FUND – 00135

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

Lincoln/Lancaster Health Fund 00135	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 4,332,270	\$ 5,452,692	\$ 5,452,692	\$ 5,452,692
Revenues				
Miscellaneous	\$ 192	\$ -	\$ 782,588	\$ 310,828
Fees and Fines	\$ 2,351,750	\$ 2,766,419	\$ 2,616,571	\$ 2,661,342
Intergovernmental	\$ 2,700,684	\$ 2,849,908	\$ 3,285,390	\$ 3,605,419
Interest	\$ 38,600	\$ 30,100	\$ 30,000	\$ 30,000
Charges for Services	\$ 483,327	\$ 647,082	\$ 714,148	\$ 743,932
Transfers	\$ 6,738,859	\$ 6,947,342	\$ 7,319,925	\$ 7,924,100
Total Revenues	\$ 12,313,412	\$ 13,240,851	\$ 14,748,622	\$ 15,275,621
Expenditures				
Capital Outlay - Equipment	\$ 19,533	\$ -	\$ -	\$ -
Personnel Services	\$ 8,600,126	\$ 10,173,218	\$ 11,503,596	\$ 11,970,045
Materials & Supplies	\$ 193,431	\$ 234,075	\$ 292,250	\$ 295,650
Other Services & Charges	\$ 2,005,490	\$ 2,493,353	\$ 2,614,971	\$ 2,674,922
Debt Service	\$ 335,880	\$ 340,205	\$ 337,805	\$ 335,005
Transfers	\$ 38,530	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 11,192,990	\$ 13,240,851	\$ 14,748,622	\$ 15,275,622
Surplus/Deficit	\$ 1,120,422	\$ -	\$ -	\$ -
Ending Balance	\$ 5,452,692	\$ 5,452,692	\$ 5,452,692	\$ 5,452,692

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

ANIMAL CONTROL – 00140

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

Animal Control Fund 00140	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	201,086	\$	333,021	\$	333,021	\$	333,021
Revenues								
Total Revenues	\$	2,629,457	\$	2,750,902	\$	2,814,553	\$	2,911,939
Expenditures								
Total Operating Expenditures	\$	2,497,522	\$	2,750,902	\$	2,814,553	\$	2,911,939
Surplus/Deficit	\$	131,935	\$	-	\$	-	\$	-
Ending Balance	\$	333,021	\$	333,021	\$	333,021	\$	333,021

TITLE V CLEAN AIR – 00145

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

Title V Clean Air Fund 00145	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	1,125,303	\$	1,234,093	\$	1,234,093	\$	1,229,317
Revenues								
Total Revenues	\$	722,906	\$	675,923	\$	750,264	\$	758,836
Expenditures								
Total Operating Expenditures	\$	614,116	\$	675,923	\$	755,040	\$	781,772
Surplus/Deficit	\$	108,790	\$	-	\$	(4,776)	\$	(22,936)
Ending Balance	\$	1,234,093	\$	1,234,093	\$	1,229,317	\$	1,206,381

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

911 COMMUNICATIONS – 00155

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

911 Communications Fund 00155	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	2,209,293	\$	4,745,447	\$	4,745,447	\$	4,700,133
Revenues								
Total Revenues	\$	8,869,488	\$	6,752,134	\$	7,038,650	\$	7,385,350
Expenditures								
Total Operating Expenditures	\$	6,333,334	\$	6,752,134	\$	7,083,964	\$	7,329,436
Surplus/Deficit	\$	2,536,154	\$	-	\$	(45,314)	\$	55,914
Ending Balance	\$	4,745,447	\$	4,745,447	\$	4,700,133	\$	4,756,047

SOCIAL SECURITY FUND – 00160

This fund for the City of Lincoln’s matching share of Social Security costs for employees paid from the General Fund and other funds supported primarily from general tax revenue. This fund is being phased out.

Social Security Fund 00160	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	2,279,166	\$	(142)	\$	(142)	\$	(142)
Revenues								
Total Revenues	\$	301,007	\$	220,000	\$	220,000	\$	220,000
Expenditures								
Total Operating Expenditures	\$	2,580,315	\$	220,000	\$	220,000	\$	220,000
Surplus/Deficit	\$	(2,279,308)	\$	-	\$	-	\$	-
Ending Balance	\$	(142)	\$	(142)	\$	(142)	\$	(142)

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

TRANSPORTATION OPERATIONS & MAINTENANCE FUND – 00165

This fund accounts for the costs of providing street operations, maintenance, rehabilitation, and snow removal throughout the City of Lincoln. Primary revenue sources for this fund include highway allocation funds that are shared from the State of Nebraska and residual wheel tax funds. Residual wheel tax funds are utilized in the operating budget to maintain existing citywide streets and highway allocation funds are utilized in both the operations and maintenance fund and the Capital Improvement Program for transportation improvements.

Transportation Operations & Maintenance Fund 00165	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 34,812,696	\$ 33,563,895	\$ 30,519,499	\$ 30,519,499
Revenues*				
Miscellaneous	\$ 109,758	\$ 10,550	\$ 115,000	\$ 115,000
Fees and Fines	\$ 577,336	\$ 377,850	\$ 48,500	\$ 48,500
Intergovernmental	\$ 31,374,953	\$ 27,498,333	\$ 28,100,000	\$ 28,377,750
Interest	\$ 40,441	\$ 20,500	\$ 500	\$ 500
Charges for Services	\$ 874,134	\$ 505,000	\$ 826,000	\$ 826,000
Donations/Contributions	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 10,480,548	\$ 10,253,074	\$ 10,348,249	\$ 10,445,159
Total Revenues*	\$ 43,457,170	\$ 38,665,307	\$ 39,438,249	\$ 39,812,909
Expenditures				
Personnel Services	\$ 11,526,500	\$ 12,807,589	\$ 12,879,637	\$ 13,311,439
Materials & Supplies	\$ 2,460,271	\$ 2,830,189	\$ 3,010,177	\$ 3,059,977
Other Services & Charges	\$ 11,643,096	\$ 9,509,348	\$ 11,397,850	\$ 11,718,631
Capital Outlay - Equipment	\$ 99,048	\$ 137,273	\$ 190,293	\$ 197,401
Debt Service	\$ -	\$ 5,949,834	\$ 7,055,250	\$ 6,828,400
Transfers	\$ 18,977,056	\$ 10,475,470	\$ 4,905,043	\$ 4,728,340
Total Operating Expenditures	\$ 44,705,971	\$ 41,709,703	\$ 39,438,249	\$ 39,844,188
Surplus/Deficit	\$ (1,248,801)	\$ (3,044,396)	\$ (0)	\$ (31,279)
Ending Balance	\$ 33,563,895	\$ 30,519,499	\$ 30,519,499	\$ 30,488,219

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

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

UNEMPLOYMENT COMP FUND – 00170

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

Unemployment Fund 00170	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	243,772	\$	235,110	\$	235,110	\$	235,110
Revenues								
Total Revenues	\$	5,501	\$	50,000	\$	5,000	\$	5,000
Expenditures								
Total Operating Expenditures	\$	14,163	\$	50,000	\$	5,000	\$	5,000
Surplus/Deficit	\$	(8,662)	\$	-	\$	-	\$	-
Ending Balance	\$	235,110	\$	235,110	\$	235,110	\$	235,110

KENO FUNDS – 00175

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

Keno Fund 00175	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	5,725,038	\$	6,370,326	\$	7,266,909	\$	7,196,110
Revenues								
Total Revenues	\$	6,746,566	\$	5,775,056	\$	5,991,558	\$	5,482,113
Expenditures								
Total Operating Expenditures	\$	6,101,278	\$	4,878,473	\$	6,062,357	\$	5,071,730
Surplus/Deficit	\$	645,288	\$	896,583	\$	(70,799)	\$	410,383
Ending Balance	\$	6,370,326	\$	7,266,909	\$	7,196,110	\$	7,606,493

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

CDBG FUND – 00180

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

CDBG 00180	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	(90,043)	\$	80,204	\$	80,204	\$	80,204
Revenues								
Total Revenues	\$	3,955,027	\$	2,587,228	\$	2,435,303	\$	2,490,303
Expenditures								
Total Operating Expenditures	\$	3,784,780	\$	2,587,228	\$	2,435,303	\$	2,490,303
Surplus/Deficit	\$	170,247	\$	-	\$	-	\$	-
Ending Balance	\$	80,204	\$	80,204	\$	80,204	\$	80,204

GRANTS IN AID – 00185

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

Grants in Aid Fund 00185	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	678,552	\$	6,713,428	\$	6,981,251	\$	6,613,751
Revenues								
Total Revenues	\$	35,341,548	\$	6,732,741	\$	5,253,846	\$	5,384,435
Expenditures								
Total Operating Expenditures	\$	29,306,672	\$	6,464,918	\$	5,621,346	\$	5,791,191
Surplus/Deficit	\$	6,034,876	\$	267,823	\$	(367,500)	\$	(406,756)
Ending Balance	\$	6,713,428	\$	6,981,251	\$	6,613,751	\$	6,206,995

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

WORKFORCE INVESTMENT ACT – 00191

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

Workforce Investment Act Fund 00191	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ (16,005)	\$ (137,262)	\$ (137,262)	\$ (137,261)
Revenues				
Total Revenues	\$ 1,114,279	\$ 1,737,701	\$ 1,438,466	\$ 1,451,477
Expenditures				
Total Operating Expenditures	\$ 1,235,536	\$ 1,737,701	\$ 1,438,465	\$ 1,451,476
Surplus/Deficit	\$ (121,257)	\$ -	\$ 1	\$ 1
Ending Balance	\$ (137,262)	\$ (137,262)	\$ (137,261)	\$ (137,260)

VEHICLE TAX RESIDUAL FUND – 00212

This fund is used to account for monies derived from the payment of wheel tax which is to be used for street improvements in the City.

Vehicle Tax Residual Fund 00212	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 58,962	\$ 64,018	\$ 64,018	\$ 64,018
Revenues				
Total Revenues	\$ 9,934,458	\$ 9,595,775	\$ 9,690,950	\$ 9,787,860
Expenditures				
Total Operating Expenditures	\$ 9,929,402	\$ 9,595,775	\$ 9,690,950	\$ 9,787,860
Surplus/Deficit	\$ 5,056	\$ -	\$ -	\$ -
Ending Balance	\$ 64,018	\$ 64,018	\$ 64,018	\$ 64,018

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

BUILDING & SAFETY – 00220

This fund accounts for the costs of providing building and safety permit and inspection services to the citizens of Lincoln. Revenue is generated through permit and inspection fees and City funds.

Building & Safety Fund 00220	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	10,484,035	\$	10,941,018	\$	9,896,293	\$	9,896,293
Revenues								
Total Revenues	\$	8,839,345	\$	7,655,010	\$	9,564,952	\$	9,950,011
Expenditures								
Total Operating Expenditures	\$	8,382,362	\$	8,699,735	\$	9,564,952	\$	9,950,010
Surplus/Deficit	\$	456,983	\$	(1,044,725)	\$	-	\$	1
Ending Balance	\$	10,941,018	\$	9,896,293	\$	9,896,293	\$	9,896,294

IMPACT FEES FUND – 00225

This fund accounts for the receipt and disbursement of impact fees in accordance with City ordinance. Prior year revenues are generally utilized to support the budget for projects in subsequent fiscal years. Due to this, the fund balance varies depending on the size and timing of the projects.

Impact Fees Fund 00225	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	(7,806,087)	\$	495,526	\$	496,226	\$	655,616
Revenues								
Total Revenues	\$	8,332,430	\$	6,355,800	\$	6,555,100	\$	6,555,100
Expenditures								
Total Operating Expenditures	\$	30,817	\$	6,355,100	\$	6,395,710	\$	6,395,710
Surplus/Deficit	\$	8,301,613	\$	700	\$	159,390	\$	159,390
Ending Balance	\$	495,526	\$	496,226	\$	655,616	\$	815,006

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

FAST FORWARD FUND – 00230

The Fast Forward Fund makes funds available for economic development projects where there is a demonstrated benefit to the community and/or where incentives can positively influence the outcome of a project.

Fast Forward Fund 00230	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 5,204,980	\$ 5,227,500	\$ 5,227,500	\$ 5,227,500
Revenues				
Total Revenues	\$ 22,520	\$ -	\$ 1,000,000	\$ -
Expenditures				
Total Operating Expenditures	\$ -	\$ -	\$ 1,000,000	\$ -
Surplus/Deficit	\$ 22,520	\$ -	\$ -	\$ -
Ending Balance	\$ 5,227,500	\$ 5,227,500	\$ 5,227,500	\$ 5,227,500

LINCOLN BIKE SHARE FUND – 00255

This fund accounts for monies received and expenditures made for the Lincoln Bike Share program. The fund will receive a one-time General Fund subsidy in 2022-23.

Lincoln Bike Share 00255	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ (271,978)	\$ (430,233)	\$ (582,483)	\$ (582,483)
Revenues				
Total Revenues	\$ 152,701	\$ 132,000	\$ 302,790	\$ 145,000
Expenditures				
Total Operating Expenditures	\$ 310,956	\$ 284,250	\$ 302,790	\$ 302,790
Surplus/Deficit	\$ (158,255)	\$ (152,250)	\$ -	\$ (157,790)
Ending Balance	\$ (430,233)	\$ (582,483)	\$ (582,483)	\$ (740,273)

FINANCIAL PLAN

FUND TYPE: DEBT SERVICE

HIGHWAY USER BONDS FUND – 00307

This fund accounts for the payment of bonds from highway allocation funds.

Highway User Bonds Fund 00307	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	26,005	\$	25,205	\$	24,405	\$	24,405
Revenues								
Total Revenues	\$	4,917,575	\$	4,918,800	\$	6,428,900	\$	6,203,400
Expenditures								
Total Operating Expenditures	\$	4,918,375	\$	4,919,600	\$	6,428,900	\$	6,203,400
Surplus/Deficit	\$	(800)	\$	(800)	\$	-	\$	-
Ending Balance	\$	25,205	\$	24,405	\$	24,405	\$	24,405

TURNBACK BONDS FUND – 00308

This fund accounts for the revenues and costs for the turnback tax, which is sales tax generated in a project area returned from the State to pay for bonds. Once funding is adequate to pay debt service, 10% annually can be utilized for low-income housing projects in certain census tract areas. Budgeted revenues decreased due to the pandemic and are forecasted to increase in the biennium as sales tax revenues return to regular levels.

Turnback Bonds Fund 00308	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	1,130,454	\$	1,035,102	\$	(268,354)	\$	(328,363)
Revenues								
Total Revenues	\$	1,466,467	\$	439,675	\$	1,800,000	\$	2,300,000
Expenditures								
Total Operating Expenditures	\$	1,561,819	\$	1,743,131	\$	1,860,009	\$	1,769,548
Surplus/Deficit	\$	(95,352)	\$	(1,303,456)	\$	(60,009)	\$	530,452
Ending Balance	\$	1,035,102	\$	(268,354)	\$	(328,363)	\$	202,089

FINANCIAL PLAN

FUND TYPE: DEBT SERVICE

Tax Rate	2020	2021	2022	2023
Bond Interest & Redemption	0.01689	0.01499	0.01412	0.01054

BOND & INTEREST REDEMPTION – 00310

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

Bond Interest & Redemption Fund 00310	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 2,919,531	\$ 3,146,306	\$ 3,146,306	\$ 3,146,306
Revenues				
Total Revenues	\$ 4,318,132	\$ 4,121,025	\$ 4,104,925	\$ 3,393,825
Expenditures				
Total Operating Expenditures	\$ 4,091,357	\$ 4,121,025	\$ 4,104,925	\$ 3,393,825
Surplus/Deficit	\$ 226,775	\$ -	\$ -	\$ -
Ending Balance	\$ 3,146,306	\$ 3,146,306	\$ 3,146,306	\$ 3,146,306

FINANCIAL PLAN

FUND TYPE: DEBT SERVICE

SPECIAL ASSESSMENT DEBT FUND – 00320

This fund accounts for the revenues and costs for special assessment improvement districts. These are special improvement districts paid for by petitioners in the district. Due to conservative revenue projections and the relatively small size of the fund, minor variances cause a significant percentage change in the ending balances.

Special Assessment Fund 00320	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	189,110	\$	371,755	\$	466,117	\$	207,017
Revenues								
Total Revenues	\$	1,599,363	\$	1,982,965	\$	1,625,000	\$	1,625,000
Expenditures								
Total Operating Expenditures	\$	1,416,718	\$	1,888,603	\$	1,884,100	\$	1,882,620
Surplus/Deficit	\$	182,645	\$	94,362	\$	(259,100)	\$	(257,620)
Ending Balance	\$	371,755	\$	466,117	\$	207,017	\$	(50,603)

SMALL TIF PROJECTS – 00343

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

Small TIF Fund 00343	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	1,863,107	\$	1,863,107	\$	2,055,103	\$	2,055,103
Revenues								
Total Revenues	\$	461,977	\$	439,263	\$	122,907	\$	115,717
Expenditures								
Total Operating Expenditures	\$	461,977	\$	247,267	\$	122,907	\$	115,717
Surplus/Deficit	\$	-	\$	191,996	\$	-	\$	-
Ending Balance	\$	1,863,107	\$	2,055,103	\$	2,055,103	\$	2,055,103

FINANCIAL PLAN

FUND TYPE: DEBT SERVICE

NORTHWEST CORRIDOR PROJECTS – 00345

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

NW Corridor Fund 00345	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	(31,552)	\$	137,809	\$	412,809	\$	412,809
Revenues								
Total Revenues	\$	535,186	\$	637,093	\$	352,480	\$	361,200
Expenditures								
Total Operating Expenditures	\$	365,825	\$	362,093	\$	352,480	\$	361,200
Surplus/Deficit	\$	169,361	\$	275,000	\$	-	\$	-
Ending Balance	\$	137,809	\$	412,809	\$	412,809	\$	412,809

LARGE TIF PROJECTS – 00346

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

Developer Purchased TIF 00346	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	4,343,886	\$	5,091,300	\$	5,091,300	\$	5,091,300
Revenues								
Total Revenues	\$	11,752,534	\$	-	\$	-	\$	-
Expenditures								
Total Operating Expenditures	\$	11,005,120	\$	-	\$	-	\$	-
Surplus/Deficit	\$	747,414	\$	-	\$	-	\$	-
Ending Balance	\$	5,091,300	\$	5,091,300	\$	5,091,300	\$	5,091,300

FINANCIAL PLAN

FUND TYPE: CAPITAL PROJECTS

LINCOLN ON THE MOVE FUND – 00404

In April 2019, the City of Lincoln voters approved a six-year, 1/4 cent sales tax to be used for street improvements and construction (aka – Lincoln on the Move funding). The ballot language provides specific uses and projects. More information can be found at www.lincolnonthemove.com. The collection of this will end September 2025.

Lincoln On The Move Fund 00404	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 10,095,971	\$ 21,387,588	\$ 21,387,588	\$ 21,387,588
Revenues				
Total Revenues	\$ 15,188,383	\$ 12,992,011	\$ 15,401,000	\$ 15,707,000
Expenditures				
Total Operating Expenditures	\$ 3,896,766	\$ 12,992,011	\$ 15,401,000	\$ 15,707,000
Surplus/Deficit	\$ 11,291,617	\$ -	\$ -	\$ -
Ending Balance	\$ 21,387,588	\$ 21,387,588	\$ 21,387,588	\$ 21,387,588

FINANCIAL PLAN

FUND TYPE: CAPITAL PROJECTS

VEHICLE TAX RESIDENTIAL – 00412

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

Vehicle Tax Residential 00412	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	25,004	\$	30,020	\$	30,020	\$	30,020
Revenues								
Total Revenues	\$	2,952,521	\$	2,851,282	\$	2,878,500	\$	2,907,285
Expenditures								
Total Operating Expenditures	\$	2,947,505	\$	2,851,282	\$	2,878,500	\$	2,907,285
Surplus/Deficit	\$	5,016	\$	-	\$	-	\$	-
Ending Balance	\$	30,020	\$	30,020	\$	30,020	\$	30,020

VEHICLE TAX CONSTRUCTION – 00415

This local funding source is generated by a city tax on all vehicles registered within the corporate limits. A portion of the City Wheel Tax is dedicated to fund general street improvements and/or new construction in the City. Due to the small balance of the fund and fluctuating timing of projects, minor variances cause a significant percentage change in the ending balances.

Vehicle Tax Construction 00415	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	51,772	\$	56,811	\$	56,811	\$	33,692
Revenues								
Total Revenues	\$	6,981,937	\$	6,743,881	\$	6,743,881	\$	6,743,881
Expenditures								
Total Operating Expenditures	\$	6,976,898	\$	6,743,881	\$	6,767,000	\$	6,834,670
Surplus/Deficit	\$	5,039	\$	-	\$	(23,119)	\$	(90,789)
Ending Balance	\$	56,811	\$	56,811	\$	33,692	\$	(57,097)

FINANCIAL PLAN

FUND TYPE: ENTERPRISE

PARKING FUNDS – 00500 & 00520

This fund accounts for the costs of operating downtown parking garages. In addition, the city receives revenue from city owned parking lots, third party owned facilities operated for special events, penalties for parking violations, and parking facilities operated on behalf of the West Haymarket Joint Public Agency. The ending balance varies widely due to the scope and timing of capital projects.

Parking Funds 00500 & 00520	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 12,959,640	\$ 11,353,912	\$ 8,246,007	\$ (127,058)
Revenues				
Miscellaneous	\$ 14,941	\$ -	\$ -	\$ -
Fees and Fines	\$ 8,509,173	\$ 12,665,926	\$ 11,337,336	\$ 13,164,524
Interest	\$ 20,525	\$ -	\$ 16,000	\$ 14,000
Charges for Services	\$ 1,501,607	\$ 2,027,558	\$ 2,121,422	\$ 2,202,698
Total Revenues	\$ 10,046,246	\$ 14,693,484	\$ 13,474,758	\$ 15,381,222
Expenditures				
Personnel Services	\$ 358,974	\$ 355,974	\$ 384,927	\$ 395,721
Materials & Supplies	\$ 162,544	\$ 250,874	\$ 257,110	\$ 258,859
Other Services & Charges	\$ 5,066,689	\$ 7,601,078	\$ 8,399,874	\$ 8,797,011
Debt Service	\$ 3,759,632	\$ 4,047,937	\$ 4,057,786	\$ 4,048,536
Transfers	\$ 2,282,339	\$ 5,361,026	\$ 8,603,126	\$ 3,210,126
Capital Outlay - Equipment	\$ 21,796	\$ 184,500	\$ 145,000	\$ 107,000
Total Operating Expenditures	\$ 11,651,974	\$ 17,801,389	\$ 21,847,823	\$ 16,817,253
Surplus/Deficit	\$ (1,605,728)	\$ (3,107,905)	\$ (8,373,065)	\$ (1,436,031)
Ending Balance	\$ 11,353,912	\$ 8,246,007	\$ (127,058)	\$ (1,563,089)

FINANCIAL PLAN

FUND TYPE: ENTERPRISE

GOLF FUNDS – 00510 & 00515

The fund account for the revenue derived from user fees for the golf courses. The fund 510 is the operating account and fund 515 is the capital account.

Golf Funds 00510 & 00515	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	6,773,099	\$	8,138,137	\$	8,091,957	\$	8,020,281
Revenues								
Total Revenues	\$	5,901,604	\$	4,381,638	\$	5,266,079	\$	5,340,300
Expenditures								
Transfers	\$	43,830	\$	117,000	\$	168,650	\$	168,150
Total Operating Expenditures	\$	4,536,566	\$	4,427,818	\$	5,337,755	\$	5,401,684
Surplus/Deficit	\$	1,365,038	\$	(46,180)	\$	(71,676)	\$	(61,384)
Ending Balance	\$	8,138,137	\$	8,091,957	\$	8,020,281	\$	7,958,897

PINNACLE BANK ARENA – 00536

This fund accounts for the revenues and cost for disbursements from the Pinnacle Bank Arena.

Pinnacle Bank Arena Fund 00536	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	612,494	\$	612,494	\$	362,494	\$	362,494
Revenues								
Total Revenues	\$	4,178,142	\$	5,272,133	\$	6,040,493	\$	6,040,493
Expenditures								
Total Operating Expenditures	\$	5,907,960	\$	5,522,133	\$	6,040,493	\$	6,040,493
Surplus/Deficit	\$	(1,729,818)	\$	(250,000)	\$	-	\$	-
Ending Balance	\$	612,494	\$	362,494	\$	362,494	\$	362,494

FINANCIAL PLAN

FUND TYPE: ENTERPRISE

SOLID WASTE MANAGEMENT FUND – 00540

Revenues for this fund are derived from usage fees at the landfills and from occupation tax and are deposited into a separate solid waste fund. As such, the Solid Waste Fund was established for management of solid waste for the City of Lincoln including the operations of a municipal Solid Waste Landfill, Construction and Demolition Landfill, transfer station, composting operation, recycling, recycling drop-off sites, Lincoln/Lancaster County Health Department programs including nuisance complaints, household hazardous waste program, HAZMAT, special waste and emergency response.

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

Solid Waste Management Fund 00540	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 11,609,700	\$ 8,315,272	\$ 8,337,277	\$ 8,261,169
Revenues*				
Miscellaneous	\$ 133,820	\$ 209,980	\$ 27,463	\$ 27,463
Taxes	\$ 5,017,414	\$ 6,521,893	\$ 5,570,099	\$ 5,838,884
Fees and Fines	\$ 9,837,613	\$ 9,166,175	\$ 10,871,568	\$ 11,408,667
Intergovernmental	\$ 434,673	\$ -	\$ 21,000	\$ 21,000
Interest	\$ 13,732	\$ -	\$ -	\$ -
Charges for Services	\$ 506,611	\$ 607,286	\$ 523,915	\$ 523,915
Transfers	\$ -	\$ -	\$ 200,000	\$ 200,000
Total Revenues*	\$ 15,943,863	\$ 16,505,334	\$ 17,214,045	\$ 18,019,929
Expenditures				
Personnel Services	\$ 3,108,677	\$ 3,364,558	\$ 3,377,844	\$ 3,493,113
Materials & Supplies	\$ 1,275,724	\$ 1,620,415	\$ 1,711,395	\$ 1,711,395
Other Services & Charges	\$ 5,416,790	\$ 4,449,759	\$ 4,848,025	\$ 4,889,812
Capital Outlay - Equipment	\$ 151,991	\$ 170,000	\$ 284,500	\$ 219,500
Capital Outlay - Improvements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,154,608	\$ 1,789,371	\$ 1,638,534	\$ 1,638,534
Transfers	\$ 8,130,501	\$ 5,089,226	\$ 5,429,856	\$ 6,174,532
Total Operating Expenditures	\$ 19,238,291	\$ 16,483,329	\$ 17,290,154	\$ 18,126,886
Surplus/Deficit	\$ (3,294,428)	\$ 22,005	\$ (76,109)	\$ (106,957)
Ending Balance	\$ 8,315,272	\$ 8,337,277	\$ 8,261,169	\$ 8,154,212

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

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

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

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

FINANCIAL PLAN

FUND TYPE: ENTERPRISE

EMERGENCY MEDICAL SERVICES FUND – 00550

This fund accounts for revenues and expenses of the City emergency ambulance services. Fund balance is expected to decrease during the implementation of an additional emergency services medical unit.

Emergency Medical Services Fund 00550	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 3,739,972	\$ 5,131,225	\$ 4,774,271	\$ 3,993,255
Revenues				
Total Revenues	\$ 10,408,253	\$ 7,817,278	\$ 9,177,835	\$ 9,725,781
Expenditures				
Total Operating Expenditures	\$ 9,017,000	\$ 8,174,232	\$ 9,958,851	\$ 9,971,922
Surplus/Deficit	\$ 1,391,253	\$ (356,954)	\$ (781,016)	\$ (246,141)
Ending Balance	\$ 5,131,225	\$ 4,774,271	\$ 3,993,255	\$ 3,747,114

FINANCIAL PLAN

FUND TYPE: ENTERPRISE

WASTEWATER FUND – 00555

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

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

Wastewater Fund 00555	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 276,286,504	\$ 269,822,362	\$ 261,796,239	\$ 261,796,238
Revenues				
Miscellaneous	\$ 721,116	\$ 1,245,811	\$ 5,905,305	\$ 5,905,305
Interest	\$ 136,158	\$ 115,000	\$ 125,000	\$ 125,000
Charges for Services	\$ 34,953,872	\$ 37,048,748	\$ 38,702,872	\$ 40,563,819
Transfers	\$ 1,064,396	\$ -	\$ -	\$ -
Total Revenues	\$ 36,875,542	\$ 38,409,559	\$ 44,733,177	\$ 46,594,124
Expenditures				
Personnel Services	\$ 8,100,050	\$ 8,676,648	\$ 8,707,559	\$ 8,978,659
Materials & Supplies	\$ 4,597,333	\$ 4,152,816	\$ 4,659,000	\$ 4,923,451
Other Services & Charges	\$ 4,321,840	\$ 4,284,890	\$ 5,369,794	\$ 5,485,426
Capital Outlay - Equipment	\$ 95,290	\$ 878,500	\$ 1,391,200	\$ 1,325,700
Debt Service	\$ 8,517,778	\$ 8,511,828	\$ 10,515,040	\$ 10,498,818
Transfers	\$ 17,707,393	\$ 19,931,000	\$ 14,090,585	\$ 15,397,221
Total Operating Expenditures	\$ 43,339,684	\$ 46,435,682	\$ 44,733,178	\$ 46,609,275
Surplus/Deficit	\$ (6,464,142)	\$ (8,026,123)	\$ (1)	\$ (15,151)
Ending Balance	\$ 269,822,362	\$ 261,796,239	\$ 261,796,238	\$ 261,781,087

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

To accommodate current and future capital needs and bond issuances, which result in annual debt service payment, rate increases become necessary.

Transportation and Utilities staff annually project revenues and capital and operating needs. Long-term plans are also regularly updated.

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

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

FINANCIAL PLAN

FUND TYPE: ENTERPRISE

WATER FUND – 00560

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

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

Water Fund 00560	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 385,940,934	\$ 392,794,996	\$ 389,100,628	\$ 388,972,400
Revenues				
Miscellaneous	\$ 4,865,329	\$ 2,707,194	\$ 493,137	\$ 493,137
Interest	\$ 213,046	\$ 236,980	\$ 236,980	\$ 236,980
Charges for Services	\$ 47,345,228	\$ 46,242,618	\$ 53,114,652	\$ 55,809,693
Transfers	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 52,423,603	\$ 49,186,792	\$ 53,844,769	\$ 56,539,810
Expenditures				
Personnel Services	\$ 9,222,497	\$ 10,328,504	\$ 10,151,239	\$ 10,482,557
Materials & Supplies	\$ 5,461,546	\$ 6,077,182	\$ 6,939,956	\$ 7,373,889
Other Services & Charges	\$ 4,986,993	\$ 6,440,348	\$ 6,905,029	\$ 7,067,311
Capital Outlay - Equipment	\$ 217,317	\$ 573,400	\$ 833,800	\$ 1,057,550
Debt Service	\$ 6,042,369	\$ 7,133,727	\$ 4,723,019	\$ 9,047,759
Transfers	\$ 19,638,819	\$ 22,328,000	\$ 24,419,954	\$ 21,663,416
Total Operating Expenditures	\$ 45,569,541	\$ 52,881,160	\$ 53,972,997	\$ 56,692,482
Surplus/Deficit	\$ 6,854,062	\$ (3,694,368)	\$ (128,228)	\$ (152,672)
Ending Balance	\$ 392,794,996	\$ 389,100,628	\$ 388,972,400	\$ 388,819,728

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

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

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

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

FINANCIAL PLAN

FUND TYPE: ENTERPRISE

BROADBAND FUND – 00570

This fund accounts for the revenues and costs for the deployment of conduit throughout the community for broadband development. Ending balance of the fund varies due to the use of prior year revenues for future year expenditures on projects.

Broadband Fund 00570	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	398,610	\$	2,216,525	\$	2,136,151	\$	1,445,853
Revenues								
Total Revenues	\$	2,249,258	\$	1,744,559	\$	2,372,109	\$	1,976,109
Expenditures								
Total Operating Expenditures	\$	431,343	\$	1,824,933	\$	3,062,407	\$	2,605,655
Surplus/Deficit	\$	1,817,915	\$	(80,374)	\$	(690,298)	\$	(629,546)
Ending Balance	\$	2,216,525	\$	2,136,151	\$	1,445,853	\$	816,307

FINANCIAL PLAN

FUND TYPE: PERMANENT

COMMUNITY HEALTH ENDOWMENT FUND – 00585

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

Community Health Endowment Fund 00585	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 62,832,031	\$ 75,824,008	\$ 75,877,212	\$ 75,877,212
Revenues				
Total Revenues	\$ 15,116,398	\$ 3,123,000	\$ 2,788,461	\$ 2,808,451
Expenditures				
Total Operating Expenditures	\$ 2,124,421	\$ 3,069,796	\$ 2,788,461	\$ 2,808,451
Surplus/Deficit	\$ 12,991,977	\$ 53,204	\$ -	\$ -
Ending Balance	\$ 75,824,008	\$ 75,877,212	\$ 75,877,212	\$ 75,877,212

FINANCIAL PLAN

FUND TYPE: SPECIAL REVENUE

STARTRAN OPERATIONS FUND – 00590

This fund accounts for the costs of providing transit services for fourteen regular line service and one downtown circulator. StarTran is the only mass transit carrier in the City of Lincoln and revenues are derived from transfers from the general fund, fees from special route guarantees, passenger revenue, advertising, and state/federal aid operating grants.

StarTran Fund 00590	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 703,892	\$ 88,192	\$ 88,192	\$ 88,193
Revenues				
Miscellaneous	\$ 124,328	\$ 156,500	\$ 156,500	\$ 156,500
Fees and Fines	\$ 2,151,926	\$ 3,078,927	\$ 3,529,443	\$ 3,608,670
Intergovernmental	\$ 2,665,755	\$ 2,908,076	\$ 2,891,724	\$ 3,407,179
Charges for Services	\$ 116,029	\$ 141,500	\$ 141,500	\$ 141,500
Transfers	\$ 7,528,747	\$ 8,265,277	\$ 8,749,161	\$ 9,111,500
Total Revenues	\$ 12,586,785	\$ 14,550,280	\$ 15,468,328	\$ 16,425,349
Expenditures				
Personnel Services	\$ 10,026,004	\$ 11,571,443	\$ 12,085,019	\$ 12,520,399
Materials & Supplies	\$ 1,577,392	\$ 1,487,578	\$ 1,610,226	\$ 1,709,078
Other Services & Charges	\$ 1,054,599	\$ 1,491,259	\$ 1,773,082	\$ 2,195,871
Capital Outlay - Equipment	\$ 512	\$ -	\$ -	\$ -
Transfers	\$ 543,978	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 13,202,485	\$ 14,550,280	\$ 15,468,327	\$ 16,425,348
Surplus/Deficit	\$ (615,700)	\$ -	\$ 1	\$ 1
Ending Balance	\$ 88,192	\$ 88,192	\$ 88,193	\$ 88,194

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

INFORMATION SERVICES FUND – 00600

This fund accounts for the revenues and costs for delivering information technology support to City and County staff. Fund balance is anticipated to decrease as additional projects are completed with prior year revenues.

Information Services Fund 00600	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 4,189,565	\$ 5,488,256	\$ 4,692,967	\$ 3,829,328
Revenues				
Total Revenues	\$ 14,506,283	\$ 11,029,893	\$ 12,912,469	\$ 12,814,801
Expenditures				
Total Operating Expenditures	\$ 13,207,592	\$ 11,825,182	\$ 13,776,108	\$ 13,332,661
Surplus/Deficit	\$ 1,298,691	\$ (795,289)	\$ (863,639)	\$ (517,860)
Ending Balance	\$ 5,488,256	\$ 4,692,967	\$ 3,829,328	\$ 3,311,468

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

TRANSPORTATION & UTILITIES REVOLVING FUND – 00610

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

Transportation & Utilities Revolving Fund 00610	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 3,045,293	\$ 4,430,726	\$ 4,745,510	\$ 4,730,207
Revenues				
Miscellaneous	\$ 9,895	\$ -	\$ -	\$ -
Fees and Fines	\$ 661,074	\$ 257,250	\$ 131,000	\$ 131,000
Intergovernmental	\$ 2,382,025	\$ 6,793,877	\$ 7,568,714	\$ 7,757,185
Charges for Services	\$ 9,824,742	\$ 4,091,953	\$ 4,225,906	\$ 4,313,691
Interest	\$ 13,551	\$ -	\$ -	\$ -
Transfers	\$ 224,953	\$ 981,336	\$ 227,223	\$ 227,223
Total Revenues	\$ 13,116,240	\$ 12,124,416	\$ 12,152,843	\$ 12,429,099
Expenditures				
Personnel Services	\$ 7,969,203	\$ 8,527,716	\$ 8,412,087	\$ 8,695,544
Materials & Supplies	\$ 16,539	\$ 35,340	\$ 19,603	\$ 20,603
Other Services & Charges	\$ 2,799,834	\$ 3,050,576	\$ 3,420,956	\$ 3,490,569
Capital Outlay - Equipment	\$ 16,462	\$ 11,000	\$ 115,250	\$ 108,800
Capital Outlay - Improvements	\$ 783,306	\$ -	\$ -	\$ -
Transfers	\$ 145,463	\$ 185,000	\$ 200,250	\$ 200,250
Total Operating Expenditures	\$ 11,730,807	\$ 11,809,632	\$ 12,168,146	\$ 12,515,766
Surplus/Deficit	\$ 1,385,433	\$ 314,784	\$ (15,303)	\$ (86,667)
Ending Balance	\$ 4,430,726	\$ 4,745,510	\$ 4,730,207	\$ 4,643,539

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

SELF INSURED HEALTH FUND – 00620

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

Self Insurance Health Fund 00620	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 20,121,723	\$ 21,790,596	\$ 20,526,101	\$ 20,341,412
Revenues				
Miscellaneous	\$ 1,948	\$ -	\$ -	\$ -
Intergovernmental	\$ 31,301,098	\$ -	\$ 31,500,000	\$ 32,000,000
Interest	\$ 27,908	\$ 25,000	\$ 25,000	\$ 25,000
Donations/Contributions	\$ 9,335,732	\$ 48,409,140	\$ 10,100,001	\$ 10,150,000
Transfers	\$ 538,371	\$ 623,872	\$ 600,000	\$ 620,000
Total Revenues	\$ 41,205,057	\$ 49,058,012	\$ 42,225,001	\$ 42,795,000
Expenditures				
Other Services & Charges	\$ 39,520,308	\$ 50,306,507	\$ 42,393,690	\$ 43,299,802
Transfers	\$ 15,876	\$ 16,000	\$ 16,000	\$ 16,000
Total Operating Expenditures	\$ 39,536,184	\$ 50,322,507	\$ 42,409,690	\$ 43,315,802
Surplus/Deficit	\$ 1,668,873	\$ (1,264,495)	\$ (184,689)	\$ (520,802)
Ending Balance	\$ 21,790,596	\$ 20,526,101	\$ 20,341,412	\$ 19,820,610

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

SELF INSURANCE DENTAL FUND – 00621

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

Self Insurance Dental Fund 00621	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	1,190,790	\$	1,219,674	\$	1,351,779	\$	1,222,933
Revenues								
Total Revenues	\$	1,894,835	\$	2,276,212	\$	1,760,000	\$	1,810,000
Expenditures								
Total Operating Expenditures	\$	1,865,951	\$	2,144,107	\$	1,888,846	\$	1,930,717
Surplus/Deficit	\$	28,884	\$	132,105	\$	(128,846)	\$	(120,717)
Ending Balance	\$	1,219,674	\$	1,351,779	\$	1,222,933	\$	1,102,216

COBRA & RETIREE FUND – 00622

These funds account for the revenue and expenses derived from COBRA and retiree for employees separated from employment with the City for continuing health insurance benefits. The balance varies due to the size of the fund and annual variations in payment amounts.

COBRA & Retirees Fund 00622	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	74,942	\$	65,353	\$	28,236	\$	84,205
Revenues								
Total Revenues	\$	771,889	\$	706,964	\$	800,050	\$	819,552
Expenditures								
Total Operating Expenditures	\$	781,478	\$	744,081	\$	744,081	\$	744,081
Surplus/Deficit	\$	(9,589)	\$	(37,117)	\$	55,969	\$	75,471
Ending Balance	\$	65,353	\$	28,236	\$	84,205	\$	159,676

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

WORKERS COMPENSATIONS FUND – 00630

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

Workers Compensation Fund 00630	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	17,308,049	\$	18,809,301	\$	19,694,457	\$	21,112,866
Revenues								
Total Revenues	\$	4,420,066	\$	4,800,000	\$	4,704,312	\$	4,805,000
Expenditures								
Total Operating Expenditures	\$	2,918,814	\$	3,914,844	\$	3,285,903	\$	3,324,203
Surplus/Deficit	\$	1,501,252	\$	885,156	\$	1,418,409	\$	1,480,797
Ending Balance	\$	18,809,301	\$	19,694,457	\$	21,112,866	\$	22,593,663

DAMAGED PROPERTY – 00631

This fund is used to account for the cost of providing a self-insurance program for damaged property.

Damaged Property 00631	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	390,976	\$	727,386	\$	765,549	\$	734,356
Revenues								
Total Revenues	\$	801,943	\$	400,000	\$	525,000	\$	550,000
Expenditures								
Total Operating Expenditures	\$	465,533	\$	361,837	\$	556,193	\$	581,193
Surplus/Deficit	\$	336,410	\$	38,163	\$	(31,193)	\$	(31,193)
Ending Balance	\$	727,386	\$	765,549	\$	734,356	\$	703,163

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

PROPERTY SELF INSURANCE LOSS – 00632

This fund is to account for the cost of providing a self-insurance program for property loss. Budgeted amounts are based on actuary recommendations for adequate fund balance.

Property Self Insurance Loss 00632	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	702,208	\$	847,137	\$	899,378	\$	1,016,821
Revenues								
Total Revenues	\$	160,783	\$	98,914	\$	164,116	\$	179,000
Expenditures								
Total Operating Expenditures	\$	15,854	\$	46,673	\$	46,673	\$	46,673
Surplus/Deficit	\$	144,929	\$	52,241	\$	117,443	\$	132,327
Ending Balance	\$	847,137	\$	899,378	\$	1,016,821	\$	1,149,148

LIABILITY SELF INSURANCE LOSS – 00633

This fund is to account for the cost of providing a self-insurance program for liability.

Liability Self Insurance Loss 00633	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	4,857,528	\$	5,824,279	\$	5,804,279	\$	5,775,279
Revenues								
Total Revenues	\$	1,104,651	\$	700,000	\$	691,000	\$	697,910
Expenditures								
Total Operating Expenditures	\$	137,900	\$	720,000	\$	720,000	\$	720,000
Surplus/Deficit	\$	966,751	\$	(20,000)	\$	(29,000)	\$	(22,090)
Ending Balance	\$	5,824,279	\$	5,804,279	\$	5,775,279	\$	5,753,189

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

INSURANCE PREMIUMS – 00634

This fund is to account for the cost of providing a self-insurance program for premiums. Budgeted amounts are based on actuary recommendations for adequate fund balance.

Insurance Premiums 00634	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	2,213,380	\$	1,793,139	\$	1,767,475	\$	1,029,561
Revenues								
Total Revenues	\$	2,199,703	\$	2,177,743	\$	2,284,453	\$	2,359,147
Expenditures								
Total Operating Expenditures	\$	2,619,944	\$	2,203,407	\$	3,022,367	\$	3,022,367
Surplus/Deficit	\$	(420,241)	\$	(25,664)	\$	(737,914)	\$	(663,220)
Ending Balance	\$	1,793,139	\$	1,767,475	\$	1,029,561	\$	366,341

STARTRAN SELF INSURANCE – 00635

This fund is to account for the cost of providing a self-insurance program for StarTran.

StarTran Self Insurance 00635	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	1,216,154	\$	1,148,685	\$	1,136,685	\$	1,125,685
Revenues								
Total Revenues	\$	153,000	\$	159,000	\$	160,000	\$	165,000
Expenditures								
Total Operating Expenditures	\$	220,469	\$	171,000	\$	171,000	\$	171,000
Surplus/Deficit	\$	(67,469)	\$	(12,000)	\$	(11,000)	\$	(6,000)
Ending Balance	\$	1,148,685	\$	1,136,685	\$	1,125,685	\$	1,119,685

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

POLICE SELF INSURANCE – 00637

This fund is to account for the cost of providing a self-insurance program for police.

Police Self Insurance 00637	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	2,221,191	\$	2,476,538	\$	2,559,467	\$	2,646,396
Revenues								
Total Revenues	\$	270,000	\$	291,000	\$	295,000	\$	308,000
Expenditures								
Total Operating Expenditures	\$	14,653	\$	208,071	\$	208,071	\$	208,071
Surplus/Deficit	\$	255,347	\$	82,929	\$	86,929	\$	99,929
Ending Balance	\$	2,476,538	\$	2,559,467	\$	2,646,396	\$	2,746,325

AUTO SELF INSURANCE – 00638

This fund is to account for the cost of providing a self-insurance program for auto.

Auto Self Insurance 00638	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	1,558,227	\$	1,568,845	\$	1,553,845	\$	1,511,192
Revenues								
Total Revenues	\$	290,950	\$	305,653	\$	278,000	\$	286,000
Expenditures								
Total Operating Expenditures	\$	280,332	\$	320,653	\$	320,653	\$	320,653
Surplus/Deficit	\$	10,618	\$	(15,000)	\$	(42,653)	\$	(34,653)
Ending Balance	\$	1,568,845	\$	1,553,845	\$	1,511,192	\$	1,476,539

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

LONG TERM DISABILITY – 00640

This fund is to account for the cost of providing a self-insurance program for long term disability.

Long Term Disability 00640	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	1,614,226	\$	1,699,554	\$	1,783,477	\$	1,866,477
Revenues								
Total Revenues	\$	249,937	\$	250,003	\$	253,000	\$	258,000
Expenditures								
Total Operating Expenditures	\$	164,609	\$	166,080	\$	170,000	\$	175,000
Surplus/Deficit	\$	85,328	\$	83,923	\$	83,000	\$	83,000
Ending Balance	\$	1,699,554	\$	1,783,477	\$	1,866,477	\$	1,949,477

FLEET SERVICES FUND – 00650

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

Fleet Fund 00650	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	9,310,248	\$	12,396,037	\$	13,281,174	\$	13,345,094
Revenues								
Total Revenues	\$	8,704,092	\$	10,181,069	\$	7,712,264	\$	7,818,627
Expenditures								
Total Operating Expenditures	\$	5,618,303	\$	9,295,932	\$	7,648,344	\$	7,812,812
Surplus/Deficit	\$	3,085,789	\$	885,137	\$	63,920	\$	5,815
Ending Balance	\$	12,396,037	\$	13,281,174	\$	13,345,094	\$	13,350,909

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

RADIO MAINTENANCE FUND – 00655

This fund accounts for the revenues and costs associated with the maintenance of radios for emergency dispatch radios.

Radio Maintenance Fund 00655	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 1,903,981	\$ 2,111,325	\$ 2,098,910	\$ 2,128,400
Revenues				
Total Revenues	\$ 1,176,802	\$ 1,007,265	\$ 1,121,254	\$ 1,647,665
Expenditures				
Total Operating Expenditures	\$ 969,458	\$ 1,019,680	\$ 1,091,764	\$ 1,603,417
Surplus/Deficit	\$ 207,344	\$ (12,415)	\$ 29,490	\$ 44,248
Ending Balance	\$ 2,111,325	\$ 2,098,910	\$ 2,128,400	\$ 2,172,648

POLICE GARAGE FUND – 00660

This fund accounts for the revenues and costs for the operation and maintenance for the Police fleet and vehicles from various departments.

Police Garage Fund 00660	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 16,379,589	\$ 15,759,866	\$ 15,610,097	\$ 15,609,863
Revenues				
Total Revenues	\$ 6,314,838	\$ 5,495,173	\$ 6,236,802	\$ 6,527,903
Expenditures				
Total Operating Expenditures	\$ 6,934,561	\$ 5,644,942	\$ 6,237,036	\$ 6,528,328
Surplus/Deficit	\$ (619,723)	\$ (149,769)	\$ (234)	\$ (425)
Ending Balance	\$ 15,759,866	\$ 15,610,097	\$ 15,609,863	\$ 15,609,438

FINANCIAL PLAN

FUND TYPE: INTERNAL SERVICE

MUNICIPAL SERVICE CENTER FUND – 00665

This fund accounts for revenues and costs of operating and maintaining the Municipal Service Center which is the home for multiple departments.

Municipal Service Center Fund 00665	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 15,353,003	\$ 15,866,612	\$ 15,886,369	\$ 15,778,436
Revenues				
Total Revenues	\$ 2,982,098	\$ 3,046,589	\$ 3,050,413	\$ 3,145,434
Expenditures				
Total Operating Expenditures	\$ 2,468,489	\$ 3,026,832	\$ 3,158,346	\$ 3,182,278
Surplus/Deficit	\$ 513,609	\$ 19,757	\$ (107,933)	\$ (36,844)
Ending Balance	\$ 15,866,612	\$ 15,886,369	\$ 15,778,436	\$ 15,741,592

FINANCIAL PLAN

FUND TYPE: PENSION TRUST

Tax Rate	2020	2021	2022	2023
Police and Fire Pension	0.03848	0.04038	0.03472	0.03162

POLICE & FIRE PENSION FUND – 00705

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

Year	Actuarially Determined Employee Contribution	Actuarially Determined City Contribution
2022-23	\$ 4,172,919	\$ 10,159,639
2023-24	\$ 4,287,674	\$ 9,873,462

Police & Fire Pension Fund 00705	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget
Beginning Balance	\$ 315,617,160	\$ 319,460,892	\$ 319,460,892	\$ 319,460,892
Revenues				
Miscellaneous	\$ 10,129	\$ 5,720,340	\$ 7,708,520	\$ 8,630,354
Taxes	\$ 9,171,246	\$ 10,242,930	\$ 9,409,639	\$ 9,103,017
Interest	\$ 9,250	\$ 7,000	\$ 10,000	\$ 10,000
Donations/Contributions	\$ 4,514,390	\$ 5,043,081	\$ 4,922,919	\$ 5,058,299
Total Revenues	\$ 13,705,015	\$ 21,013,351	\$ 22,051,078	\$ 22,801,670
Expenditures				
Personnel Services	\$ 2,979,447	\$ 20,659,608	\$ 3,419,334	\$ 3,535,604
Materials & Supplies	\$ 949	\$ 4,300	\$ 4,300	\$ 4,300
Other Services & Charges	\$ 6,880,112	\$ 349,443	\$ 18,627,444	\$ 19,261,766
Capital Outlay - Equipment	\$ 775	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 9,861,283	\$ 21,013,351	\$ 22,051,078	\$ 22,801,670
Surplus/Deficit	\$ 3,843,732	\$ -	\$ -	\$ -
Ending Balance	\$ 319,460,892	\$ 319,460,892	\$ 319,460,892	\$ 319,460,892

In 2017, the City amended the pension policy through Ordinance 20495 to require that the annually required contribution be funded at 100% based upon actuarial information. Based upon the most recent actuarial report, the City is required to contribute the amount (shown in the blue table) through property taxes within this current budget cycle. The city contributes the required amounts through taxes, balances, and transfers in from the EMS fund. The plan is currently funded at 77.9%.

FINANCIAL PLAN

FUND TYPE: EXPENDABLE TRUST

LILLIAN POLLEY TRUST FUND – 00730

This fund accounts for the revenue and expenses set aside specifically for the benefit of the Polley Music Library.

Lillian Polley Trust Fund 00730	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	160,398	\$	179,639	\$	183,964	\$	183,964
Revenues								
Total Revenues	\$	104,838	\$	117,742	\$	96,620	\$	99,169
Expenditures								
Total Operating Expenditures	\$	85,597	\$	113,417	\$	96,620	\$	99,169
Surplus/Deficit	\$	19,241	\$	4,325	\$	-	\$	-
Ending Balance	\$	179,639	\$	183,964	\$	183,964	\$	183,964

FINANCIAL PLAN

FUND TYPE: AGENCY

FEBA – 00760

This fund is used to collect and distribute flexible benefits for employees.

FEBA 00760	2020-21 Actual		2021-22 Budget		2022-23 Budget		2023-24 Budget	
Beginning Balance	\$	382,960	\$	388,448	\$	414,902	\$	399,418
Revenues								
Total Revenues	\$	1,196,079	\$	1,375,653	\$	1,333,715	\$	1,333,715
Expenditures								
Total Operating Expenditures	\$	1,190,591	\$	1,349,199	\$	1,349,199	\$	1,349,199
Surplus/Deficit	\$	5,488	\$	26,454	\$	(15,484)	\$	(15,484)
Ending Balance	\$	388,448	\$	414,902	\$	399,418	\$	383,934

AGING DEPARTMENT

AGING DEPARTMENT

DIRECTOR OF AGING
Randall Jones

PERSONAL &
FAMILY
SERVICES

ADMINISTRATIVE
SERVICES

AREAWIDE
PROGRAMS &
NUTRITION

COMMUNITY
ACTIVITIES &
SERVICES

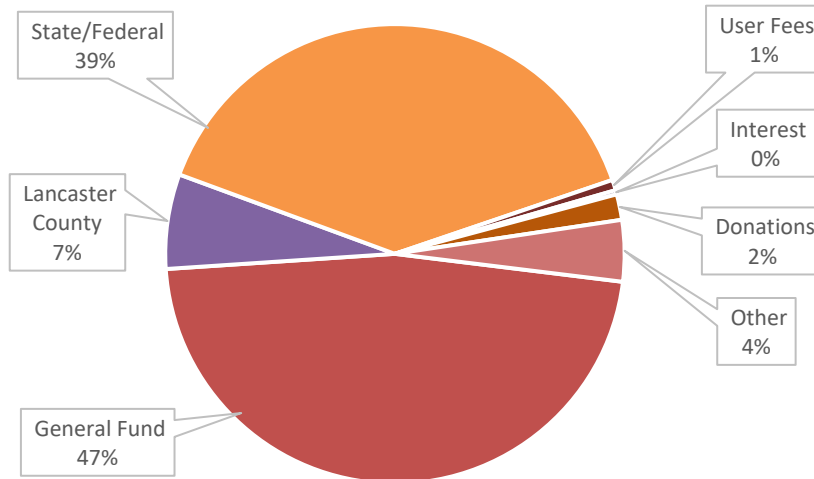
MEDICAID
WAIVER

AGING DEPARTMENT

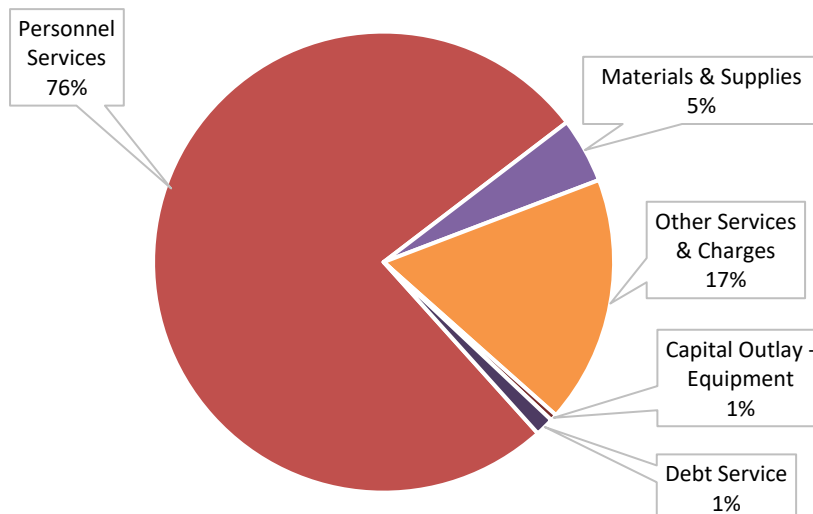
Total Funding Sources 2022-23 - All Funds	
General Fund	\$ 2,426,642
Lancaster County	\$ 344,268
State/Federal	\$ 2,021,840
User Fees	\$ 38,000
Interest	\$ 15,600
Donations	\$ 92,802
Other	\$ 223,214
Total	\$ 5,162,366

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 3,938,376
Materials & Supplies	\$ 236,366
Other Services & Charges	\$ 895,633
Capital Outlay - Equipment	\$ 24,500
Debt Service	\$ 67,491
Total	\$ 5,162,366

Total Funding Sources 2022-23
100% = \$5,162,366



Total Expenditures Budget 2022-23
100% = \$5,162,366



AGING DEPARTMENT

Mission Statement

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

Significant Changes

- To comply with Fair Labor Standards, there is a 1.5 FTE increase within Community Activities & Services for Para-Professional/Technical Worker. This is an expenditure line-item shift from contracted services to the personnel line. No additional budgeted dollars are utilized; there is no additional cost to the City as a result of this expenditure shift.
- Rent budgeted expenditures reduced to reflect move from 1005 O Street to Victory Park and moved to debt service, utility, and maintenance line items to reflect offsets of costs.

Outcomes, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome Goal	Vibrant City Economy and Quality of Life Support active living				
Measure	Reduce social isolation by increasing to 60% the number of Aging Partners clients served who live alone and who participated in congregate meals, transportation or senior centers	65%	60%	65%	68%
Outcome Goal	Strong and Resilient City Support vulnerable populations				
Measure	90% of Lancaster County citizens receiving Care Management report improved situations (Industry average 83%)	98%	95%	95%	95%
Outcome Goal	Safe and Healthy City Support vulnerable populations				
Measure	Aging Partners will expand it's reach to Lancaster County residents age 65+ (150% of poverty or less not living in nursing facilities) by progression toward a 50% goal by FY25.	39%	41%	44%	47%
Outcome Goal	Safe and Healthy City Support vulnerable populations				
Measure	Exceed the industry standard of Aging Partners consumers with three or more Activities of Daily Living (ADL) deficits who utilize care coordination, home delivered meals and in-home services	24% (Industry Standard = 20%)	24% (Industry Standard = 20%)	30%	30%

AGING DEPARTMENT

General Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ 67,491	\$ 67,491
Total Revenue	\$ -	\$ -	\$ 67,491	\$ 67,491
Debt Service	\$ -	\$ -	\$ 67,491	\$ 67,491
Total Expenditures	\$ -	\$ -	\$ 67,491	\$ 67,491

Aging Partners Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 8,300	\$ -	\$ -	\$ -
Fees and Fines	\$ 25,781	\$ 50,600	\$ 38,000	\$ 38,000
Intergovernmental	\$ 1,348,693	\$ 1,405,630	\$ 1,576,486	\$ 1,607,255
Interest	\$ 18,382	\$ 15,600	\$ 15,600	\$ 15,600
Charges for Services	\$ 135	\$ -	\$ -	\$ -
Donations/Contributions	\$ 64,299	\$ 214,800	\$ 92,802	\$ 97,500
Transfers	\$ 2,227,405	\$ 2,290,438	\$ 2,359,151	\$ 2,450,770
Total Revenue	\$ 3,692,995	\$ 3,977,068	\$ 4,082,039	\$ 4,209,125
Personnel Services	\$ 2,137,171	\$ 2,739,039	\$ 3,005,196	\$ 3,125,128
Materials & Supplies	\$ 62,680	\$ 209,006	\$ 233,506	\$ 233,506
Other Services & Charges	\$ 928,171	\$ 1,016,023	\$ 818,837	\$ 825,992
Capital Outlay - Equipment	\$ 46,357	\$ 13,000	\$ 24,500	\$ 24,500
Total Expenditures	\$ 3,174,379	\$ 3,977,068	\$ 4,082,039	\$ 4,209,126

Multi-County Grants-In-Aid Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Fees and Fines	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 356,895	\$ 674,440	\$ 789,622	\$ 817,156
Charges for Services	\$ 168,259	\$ 173,253	\$ 223,214	\$ 228,794
Donations/Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 525,154	\$ 847,693	\$ 1,012,836	\$ 1,045,950
Personnel Services	\$ 504,415	\$ 736,840	\$ 933,180	\$ 966,294
Materials & Supplies	\$ 26,982	\$ 1,710	\$ 2,860	\$ 2,860
Other Services & Charges	\$ 83,861	\$ 108,143	\$ 76,796	\$ 76,796
Capital Outlay - Equipment	\$ 12,570	\$ 1,000	\$ -	\$ -
Total Expenditures	\$ 627,828	\$ 847,693	\$ 1,012,836	\$ 1,045,950

AGING DEPARTMENT

AGING DEPARTMENT PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
AGING PARTNERS FUND			
ADMINISTRATIVE SERVICES	6.10	5.90	5.90
PERSONAL & FAMILY SERVICES	10.20	9.10	9.10
COMMUNITY ACTIVITIES & SERVICES	16.78	19.58	19.58
AREAWIDE PROGRAMS & NUTRITION	4.13	4.13	4.13
TOTAL AGING PARTNERS FUND	37.21	38.71	38.71
MULTI-COUNTY SERVICES GRANTS-IN-AID	7.80	7.80	7.80
TOTAL ALL FUNDS	45.01	46.51	46.51

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
AGING PARTNERS FUND				
SENIOR OFFICE ASSISTANT	N1032	2.00	1.00	1.00
OFFICE SPECIALIST	N1034	0.80	1.80	1.80
ACCOUNT CLERK I	N1120	0.68	0.43	0.43
ACCOUNT CLERK II	N1121	0.88	0.88	0.88
ACCOUNT CLERK III	N1122	0.45	0.45	0.45
ACCOUNTING SUPERVISOR	C1124	0.30	0.30	0.30
SYSTEMS SPECIALIST I	C1512	0.50	0.50	0.50
SYSTEMS SPECIALIST III	C1516	0.50	0.00	0.00
ADMINISTRATIVE OFFICER	A1633	0.50	0.50	0.50
PUBLIC INFORMATION SPECIALIST III	A1643	0.75	0.75	0.75
PROGRAM MONITOR	A2260	0.50	0.50	0.50
PROGRAM MANAGER	A2413	0.50	0.00	0.00
ASSISTANT DIRECTOR	A2413	0.00	0.50	0.50
AGING SERVICES SUPERVISOR	A2414	1.00	1.50	1.50
DIRECTOR OF AGING PARTNERS	D2416	0.50	0.50	0.50
AGING SPECIALIST I	C2420	2.18	2.18	2.18
AGING SPECIALIST II	C2421	5.05	5.33	5.33
AGING SPECIALIST III	C2422	5.80	5.50	5.50
AGING SPECIALIST IV	A2423	2.40	2.40	2.40
AGING PROGRAM COORDINATOR	A2424	1.50	1.00	1.00
ENTRY LEVEL WORKER	U4901	2.25	2.25	2.25
INTERMEDIATE LEVEL WORKER	U4902	4.81	4.84	4.84

AGING DEPARTMENT

PARA-PROFESSIONAL/TECHNICAL WORKER	U4903	0.00	1.50	1.50
PROFESSIONAL/TECHNICAL WORKER	U4904	0.75	1.50	1.50
COOK	N5435	1.00	1.00	1.00
FOOD SERVICE WORKER	N5436	1.63	1.63	1.63
TOTAL AGING PARTNERS FUND		37.21	38.71	38.71

Class	FTE'S	FTE'S	FTE'S
Code	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>

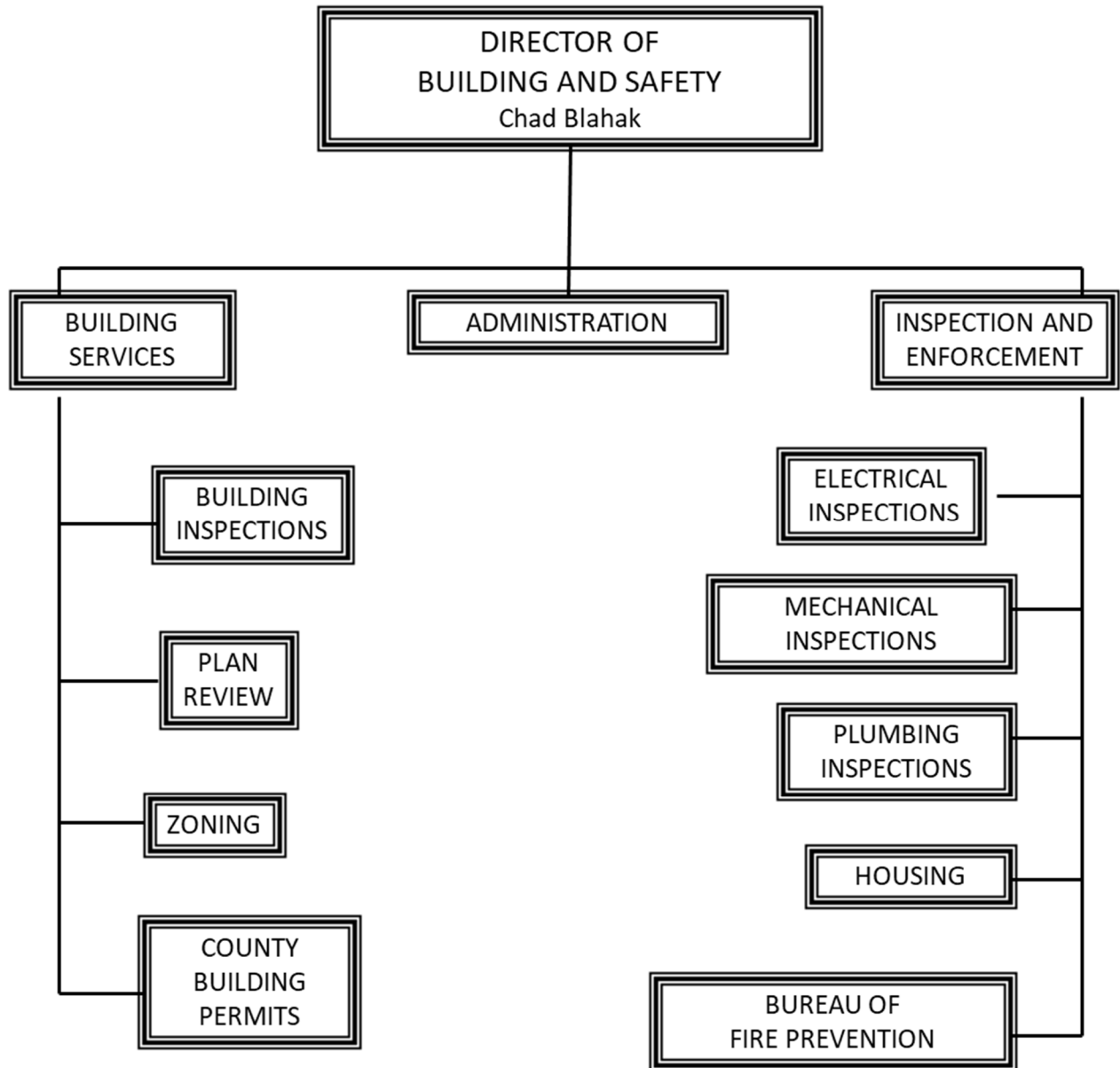
MULTI-COUNTY SERVICES GRANTS-IN-AID

SENIOR OFFICE ASSISTANT	N1032	1.00	0.00	0.00
OFFICE SPECIALIST	N1034	0.20	1.20	1.20
ACCOUNT CLERK I	N1121	0.00	0.40	0.40
ACCOUNT CLERK III	N1122	0.35	0.35	0.35
ACCOUNTING SUPERVISOR	C1124	0.30	0.30	0.30
SYSTEMS SPECIALIST I	C1512	0.50	0.50	0.50
SYSTEMS SPECIALIST III	C1516	0.50	0.00	0.00
ADMINISTRATIVE OFFICER	A1633	0.50	0.50	0.50
PUBLIC INFORMATION SPECIALIST III	A1643	0.25	0.25	0.25
PROGRAM MONITOR	A2260	0.50	0.50	0.50
PROGRAM MANAGER	A2413	0.50	0.50	0.50
AGING SERVICES SUPERVISOR	A2414	0.00	0.10	0.10
DIRECTOR LINCOLN AREA AGING	D2416	0.50	0.50	0.50
AGING SPECIALIST II	C2421	1.00	1.10	1.10
AGING SPECIALIST III	C2422	1.10	0.85	0.85
AGING PROGRAM COORDINATOR	A2424	0.60	0.50	0.50
PARA-PROFESSIONAL/TECHNICIAN	U4903	0.00	0.25	0.25
TOTAL MULTI-COUNTY SERVICES GRANTS-IN-AID		7.80	7.80	7.80

TOTAL ALL FUNDS		45.01	46.51	46.51
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BUILDING & SAFETY DEPARTMENT

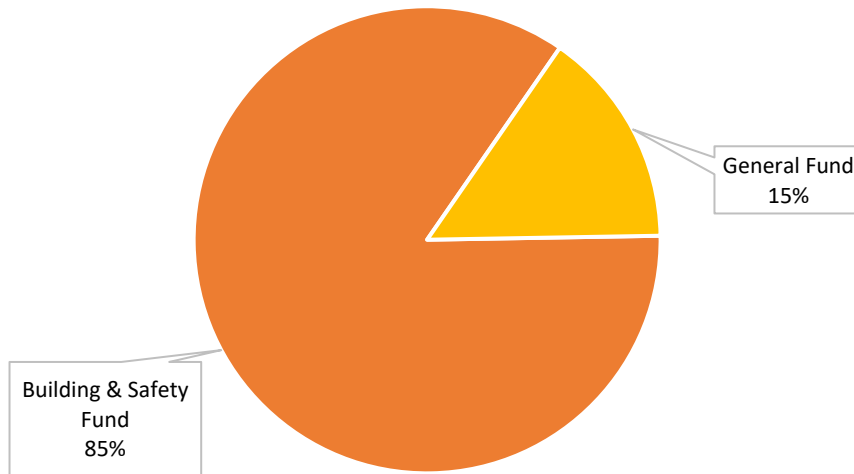


BUILDING & SAFETY DEPARTMENT

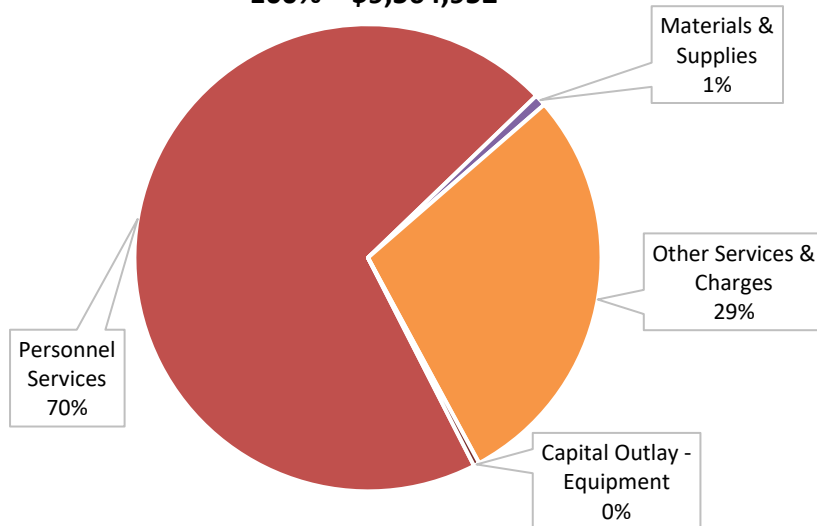
Total Funding Sources 2022-23 - All Funds	
Building & Safety Fund	\$ 8,120,910
General Fund	\$ 1,444,042
Total	\$ 9,564,952

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 6,724,157
Materials & Supplies	\$ 78,649
Other Services & Charges	\$ 2,724,196
Capital Outlay - Equipment	\$ 37,950
Total	\$ 9,564,952

Total Funding Sources 2022-23
100% = \$9,564,952



Total Expenditures Budget 2022-23
100% = \$9,564,952



BUILDING & SAFETY DEPARTMENT

Mission

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

Significant Changes

- Added 1 FTE Electrical Inspector and 2 FTE Plans Examiner I to assist with increasing volume of residential and commercial projects and expedite accurate reviews of projects and buildings.

Outcome, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome Goal	Vibrant City Economy and Quality of Life Facilitate private sector investment				
	Measure Maintain same day inspections for service requests	99%	95%	95%	95%
Outcome Goal	Strong and Resilient City Provide safe, clean, attractive neighborhoods				
	Measure Respond to complaints within two (2) working days	95%	95%	95%	95%
Outcome Goal	Strong and Resilient City Provide safe, clean, attractive neighborhoods				
	Measure Written response within 24 hours of performed inspection	89%	95%	95%	95%
Outcome Goal	Vibrant City Economy and Quality of Life Facilitate private sector investment				
	Measure Average number of working days for 1st round of commercial plan review	15 Days	10 Days	10 Days	10 Days

BUILDING & SAFETY DEPARTMENT

Building & Safety Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 144	\$ -	\$ 315,631	\$ 662,650
Fees and Fines	\$ 7,316,868	\$ 6,119,198	\$ 7,646,511	\$ 7,626,653
Interest	\$ 37,063	\$ -	\$ -	\$ -
Charges for Services	\$ 161,311	\$ 133,829	\$ 158,768	\$ 158,768
Transfers	\$ 1,323,957	\$ 1,401,983	\$ 1,444,042	\$ 1,501,940
Total Revenue	\$ 8,839,343	\$ 7,655,010	\$ 9,564,952	\$ 9,950,011
Personnel Services	\$ 5,978,819	\$ 6,465,855	\$ 6,724,157	\$ 7,053,173
Materials & Supplies	\$ 37,559	\$ 83,800	\$ 78,649	\$ 78,649
Other Services & Charges	\$ 1,900,639	\$ 2,058,630	\$ 2,724,196	\$ 2,782,238
Capital Outlay - Equipment	\$ 458,815	\$ 91,450	\$ 37,950	\$ 35,950
Transfers	\$ 6,530	\$ -	\$ -	\$ -
Total Expenditures	\$ 8,382,362	\$ 8,699,735	\$ 9,564,952	\$ 9,950,010

BUILDING & SAFETY DEPARTMENT

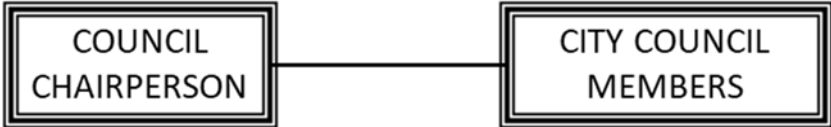
BUILDING & SAFETY PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
BUILDING & SAFETY FUND			
ADMINISTRATION	11.00	11.00	11.00
BUILDING SERVICES	15.45	17.45	17.45
INSPECTIONS	29.69	30.69	30.69
TOTAL BUILDING & SAFETY FUND	56.14	59.14	59.14

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
BUILDING & SAFETY FUND				
ACCOUNTANT	A1125	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	1.00
BUILDING & SAFETY MANAGER	W3239	1.00	1.00	1.00
BUILDING INSPECTOR	N3205	5.00	5.00	5.00
CHIEF BUILDING INSPECTOR	A3206	1.00	1.00	1.00
CHIEF ELECTRICAL INSPECTOR	A3216	1.00	1.00	1.00
CHIEF FIRE PREVENTION INSPECTOR	M3016	1.00	1.00	1.00
CHIEF HOUSING INSPECTOR	A3214	1.00	1.00	1.00
CHIEF HVAC INSPECTOR	A3218	1.00	1.00	1.00
CHIEF PLANS EXAMINER	A3209	1.00	1.00	1.00
CHIEF PLUMBING INSPECTOR	A3226	1.00	1.00	1.00
DATA ANALYST	C1526	1.00	0.00	0.00
DIRECTOR OF BLDG & SAFETY	D3241	1.00	1.00	1.00
ELECTRICAL INSPECTOR	N3215	4.00	5.00	5.00
FIRE PREV INSPECTOR	F3015	7.00	7.00	7.00
HOUSING INSPECTOR I	N3213	3.00	3.00	3.00
HOUSING INSPECTOR II	N3212	1.00	1.00	1.00
HVAC INSPECTOR	N3217	4.00	4.00	4.00
OFFICE SPECIALIST	N1034	1.00	1.00	1.00
PERMIT ASSISTANT	N3220	4.00	4.00	4.00
PLANS EXAMINER I	C3201	2.00	5.00	5.00
PLANS EXAMINER II	A3202	3.00	2.00	2.00
PLANS REVIEW ENGINEER	A3211	2.00	2.00	2.00
PLUMBING INSPECTOR	N3225	5.00	5.00	5.00
PROFESSIONAL/TECHNICAL WORKER	U4904	0.14	0.14	0.14
SYSTEMS SUPERVISOR	M1520	0.00	1.00	1.00
SYSTEMS SPECIALIST I	C1512	1.00	1.00	1.00
ZONING COORDINATOR	A3230	1.00	1.00	1.00
TOTAL BUILDING & SAFETY FUND		56.14	59.14	59.14

CITY COUNCIL DEPARTMENT

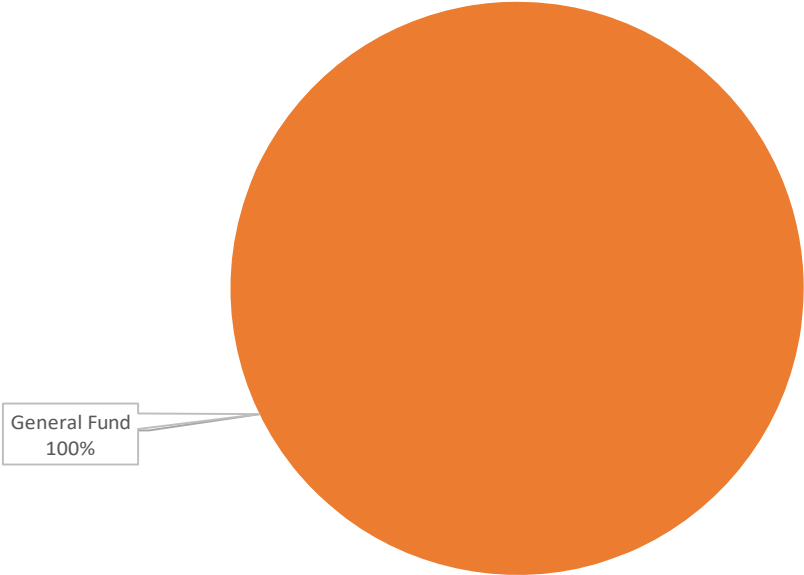


CITY COUNCIL DEPARTMENT

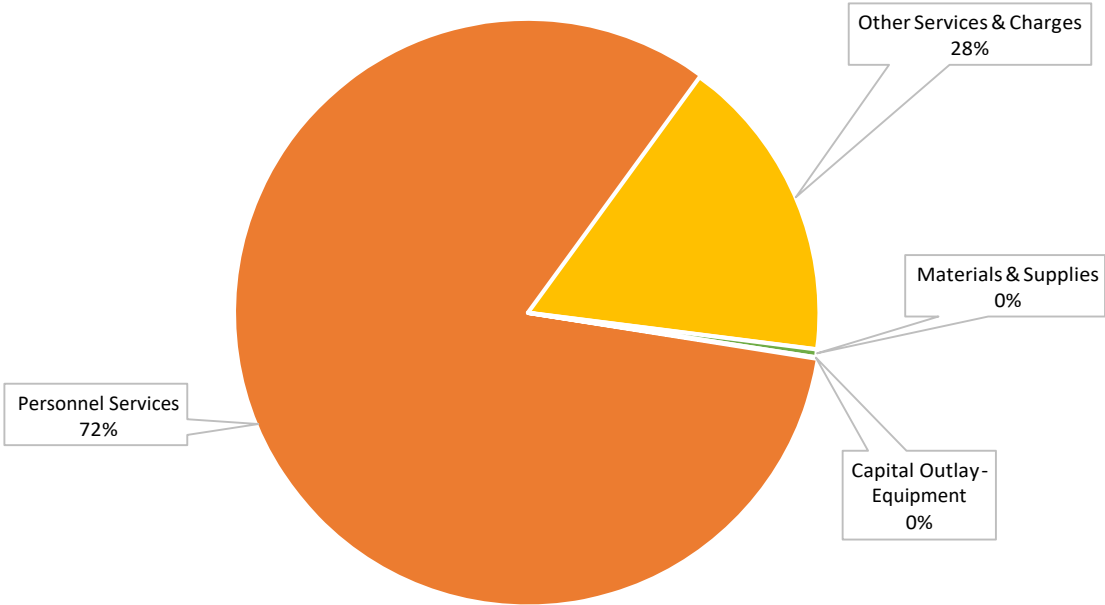
Total Funding Sources 2022-23 - All Funds	
General Fund	\$ 325,659
Total	\$ 325,659

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 233,821
Materials & Supplies	\$ 90,088
Other Services & Charges	\$ 1,550
Capital Outlay - Equipment	\$ 200
Total	\$ 325,659

Total Funding Sources 2022-23
100% = \$325,659



Total Expenditures Budget 2022-23
100% = \$325,659



CITY COUNCIL DEPARTMENT

Mission

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

Significant Changes

- Removed vacant position 1 FTE Research Analyst.



General Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
No Revenue	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -
Personnel Services	\$ 217,715	\$ 292,616	\$ 233,821	\$ 236,832
Materials & Supplies	\$ 974	\$ 1,550	\$ 1,550	\$ 1,550
Other Services & Charges	\$ 47,273	\$ 60,178	\$ 90,088	\$ 92,017
Capital Outlay - Equipment	\$ -	\$ 200	\$ 200	\$ 200
Total Expenditures	\$ 265,962	\$ 354,544	\$ 325,659	\$ 330,599

CITY COUNCIL DEPARTMENT

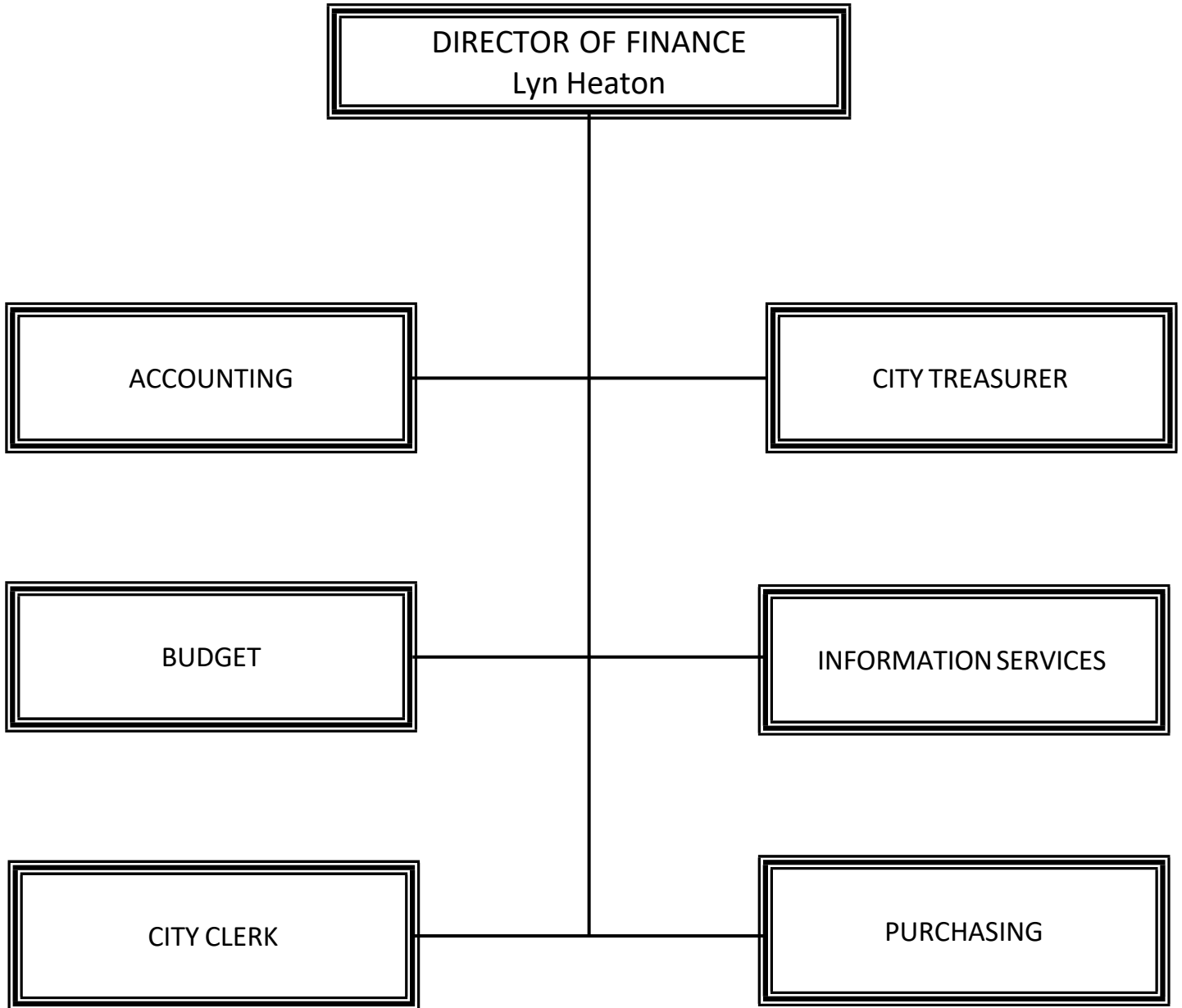
CITY COUNCIL PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND			
CITY COUNCIL	9.00	8.00	8.00
TOTAL GENERAL FUND	9.00	8.00	8.00

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND				
CITY COUNCIL SECRETARY	E0629	1.00	1.00	1.00
RESEARCH ANALYST	A1125	1.00	0.00	0.00
COUNCIL MEMBER	L1701	7.00	7.00	7.00
TOTAL GENERAL FUND		9.00	8.00	8.00

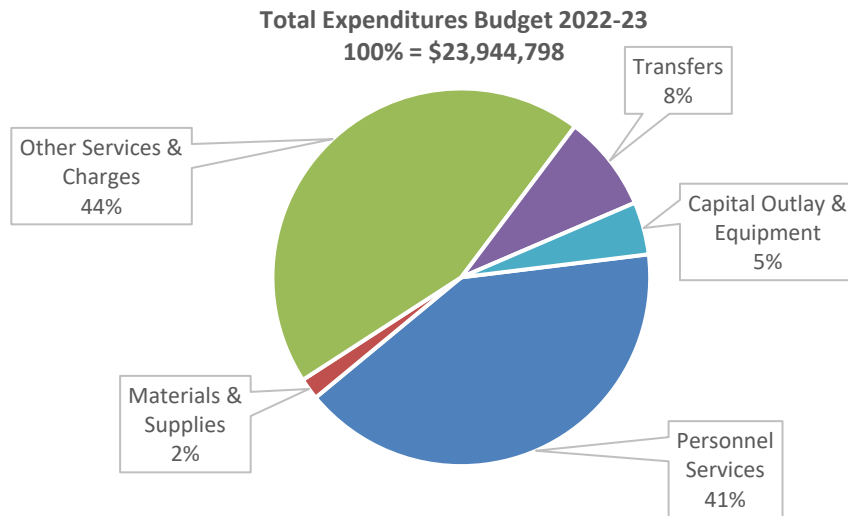
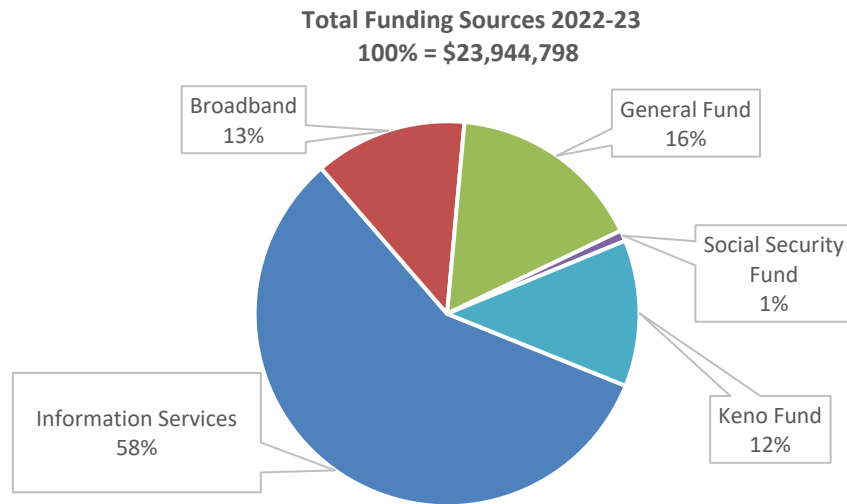
FINANCE DEPARTMENT



FINANCE DEPARTMENT

Total Funding Sources 2022-23- All Funds		
Information Services	\$	13,776,108
Broadband	\$	3,062,407
General Fund	\$	3,940,783
Social Security Fund	\$	220,000
Keno Fund	\$	2,945,500
Total	\$	23,944,798

Total Expenditures Budget 2022-23 - All Funds		
Personnel Services	\$	9,807,159
Materials & Supplies	\$	441,159
Other Services & Charges	\$	10,634,749
Transfers	\$	1,982,500
Capital Outlay - Equipment	\$	1,079,231
Total	\$	23,944,798



FINANCE DEPARTMENT

Mission

The Finance Department works in partnership with elected officials, all City departments, other governmental agencies, and businesses and individuals in our community to provide financial oversight, information, and services to carefully manage public resources and make informed decisions to support City operations.

Significant Changes

- Conversion from JDE World to JDE Enterprise One effective September 1, 2022
- Increase 1.0 FTE Payroll Specialist to support Oracle HCM and provide increased transparency
- Increase 1.0 FTE Senior Office Specialist for the City Clerk Office to ensure fast provision of permits, licenses, and contracts for businesses and residents
- Increase 1.0 FTE Budget Analyst to provide increased financial analysis and transparency
- Increase 1.0 FTE Senior Office Specialist for the Purchasing Department to increase efficiency
- Create a City Facility Manager position beginning in FY2023-24 to increase efficiency
- Create a City Fleet Manager position to coordinate multiple division fleets to increase efficiency, achieve fuel and vehicle savings and eliminate redundancies
- Replace the current wireless system. Upgrading hardware and software to provide greater security and operating benefits
- .25 FTE hired for Applications Support of the current CJIS system during the three year, \$9 Million, build of the new Criminal Justice Information Systems software. Staff member was rehired part-time after he retired with 44 years' experience maintaining the many CJIS applications

Outcome, Goals and Performance Measures

	2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Innovative and Operationally Excellent City				
Efficient & effective application of public resources				
Maintain a AAA General Obligation Bond Rating	AAA	AAA	AAA	AAA
Innovative and Operationally Excellent City				
Effectively protect the City's interests				
Accurately Forecast General Fund revenue within 3.5% of projection	103.44%	96.50%	96.50%	96.50%
Innovative and Operationally Excellent City				
Efficient & effective application of public resources				
Achieve GFOA, ACFR and PAFR annual awards	Yes	Yes	Yes	Yes

FINANCE DEPARTMENT

General Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ 6,552,055	\$ 7,203,687	\$ 5,477,680	\$ 5,181,580
Fees and Fines	\$ 3,888,276	\$ 4,245,820	\$ 3,843,400	\$ 3,839,500
Intergovernmental	\$ 534,956	\$ 639,447	\$ 606,358	\$ 628,984
Miscellaneous	\$ 255,627	\$ 92,250	\$ 250,000	\$ 257,500
Transfers	\$ 130,873	\$ 45,494	\$ 125,000	\$ 126,000
Charges for Services	\$ 18,815	\$ 18,270	\$ 19,170	\$ 19,470
Total Revenue	\$ 11,380,603	\$ 12,244,968	\$ 10,321,608	\$ 10,053,034
Personnel Services	\$ 3,182,502	\$ 3,270,388	\$ 3,442,187	\$ 3,688,692
Other Services & Charges	\$ 409,459	\$ 451,486	\$ 452,223	\$ 460,038
Materials & Supplies	\$ 24,526	\$ 45,373	\$ 45,373	\$ 45,373
Transfer Out	\$ 12,032	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 6,899	\$ 1,000	\$ 1,000	\$ 1,000
Total Expenditures	\$ 3,635,418	\$ 3,768,247	\$ 3,940,783	\$ 4,195,103

Social Security Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ 301,007	\$ 220,000	\$ 220,000	\$ 220,000
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 301,007	\$ 220,000	\$ 220,000	\$ 220,000
Personnel Services	\$ 2,572,078	\$ -	\$ -	\$ -
Other Services & Charges	\$ 8,237	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 220,000	\$ 220,000	\$ 220,000
Total Expenditures	\$ 2,580,315	\$ 220,000	\$ 220,000	\$ 220,000

Information Services Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 9,204,499	\$ 7,931,634	\$ 4,992,809	\$ 4,859,088
Charges for Services	\$ 5,274,805	\$ 3,098,259	\$ 7,919,660	\$ 7,955,713
Interest	\$ 25,687	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,292	\$ -	\$ -	\$ -
Total Revenues	\$ 14,506,283	\$ 11,029,893	\$ 12,912,469	\$ 12,814,801
Personnel Services	\$ 4,328,674	\$ 5,776,457	\$ 5,931,736	\$ 6,038,289
Materials & Supplies	\$ 167,870	\$ 53,341	\$ 60,286	\$ 60,286
Other Services & Charges	\$ 6,611,104	\$ 5,386,926	\$ 6,780,319	\$ 6,780,319
Transfers	\$ 100,000	\$ -	\$ -	\$ -
Capital Outlay & Equipment	\$ 1,999,944	\$ 608,458	\$ 1,003,767	\$ 453,767
Total Expenditures	\$ 13,207,592	\$ 11,825,182	\$ 13,776,108	\$ 13,332,661

FINANCE DEPARTMENT

Keno Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 3,218,209	\$ 2,757,589	\$ 2,945,500	\$ 2,406,600
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 3,218,209	\$ 2,757,589	\$ 2,945,500	\$ 2,406,600
Other Services & Charges	\$ 2,444,572	\$ 2,118,208	\$ 2,279,000	\$ 1,848,600
Transfers	\$ 650,643	\$ 639,381	\$ 666,500	\$ 558,000
Total Expenditures	\$ 3,095,215	\$ 2,757,589	\$ 2,945,500	\$ 2,406,600

Broadband Enterprise Budget	Actual 2021-22	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 2,023,895	\$ 1,564,559	\$ 1,796,109	\$ 1,796,109
Interest	\$ 5,363	\$ -	\$ -	\$ -
Transfers	\$ 100,000	\$ 100,000	\$ 496,000	\$ 100,000
Occupation Tax	\$ 120,000	\$ 80,000	\$ 80,000	\$ 80,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,249,258	\$ 1,744,559	\$ 2,372,109	\$ 1,976,109
Personnel Services	\$ 151,335	\$ 402,919	\$ 433,236	\$ 444,484
Materials & Supplies	\$ 395	\$ 277,500	\$ 335,500	\$ 335,500
Other Services & Charges	\$ 274,983	\$ 424,514	\$ 1,123,207	\$ 1,051,207
Transfers	\$ 297	\$ 700,000	\$ 1,096,000	\$ 700,000
Capital Outlay & Equipment	\$ 4,333	\$ 20,000	\$ 74,464	\$ 74,464
Total Expenditures	\$ 431,343	\$ 1,824,933	\$ 3,062,407	\$ 2,605,655

FINANCE PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND			
ADMINISTRATION	2.00	3.00	4.00
ACCOUNTING	16.00	17.00	17.00
BUDGET	4.50	5.00	5.00
CITY CLERK	4.00	5.00	5.00
CITY TREASURER	6.00	5.50	5.50
PURCHASING	9.00	10.00	10.00
TOTAL GENERAL FUND	41.50	45.50	46.50
INFORMATION SERVICES	42.00	42.25	42.25
BROADBAND	3.00	3.00	3.00

FINANCE DEPARTMENT

TOTAL ALL FUNDS		86.50	90.75	91.75
POSITION DETAIL				
	<u>Class</u>	<u>FTE'S</u>	<u>FTE'S</u>	<u>FTE'S</u>
	<u>Code</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
GENERAL FUND				
ACCOUNT CLERK II	N1121	2.00	0.50	0.50
ACCOUNT CLERK III	N1122	8.00	3.00	3.00
ACCOUNTING SUPERVISOR	C1124	0.00	3.00	3.00
ACCOUNTANT	A1125	2.00	2.00	2.00
ADMINISTRATIVE AIDE I	A1631	1.00	0.00	0.00
ASSISTANT CITY AUDITOR	A1128	2.00	2.00	2.00
ASSISTANT CITY CLERK	A1132	1.00	1.00	1.00
ASSISTANT CITY TREASURER	A1139	1.00	1.00	1.00
ASSISTANT PURCHASING AGENT	A1311	3.00	3.00	3.00
BUDGET & ADM. ANALYST	M1166	2.00	3.00	3.00
BUDGET OFFICER	W1169	1.00	1.00	1.00
BUYER	A1314	2.00	2.00	2.00
CITY CLERK	M1131	1.00	1.00	1.00
CITY CONTROLLER	W1127	1.00	1.00	1.00
CITY TREASURER	M1140	1.00	1.00	1.00
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
FACILITIES MAINTENANCE COORDINATOR	M5315	0.00	1.00	2.00
FINANCE DIRECTOR	D1150	1.00	1.00	1.00
FINANCIAL INFO SYST COORDINATOR	A1129	1.00	1.00	1.00
GRANTS ADMINISTRATOR	M1168	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	3.00	3.00	3.00
PAYROLL ADMINISTRATOR	E1130	1.00	1.00	1.00
PAYROLL CLERK	X1136	0.00	5.00	5.00
PAYROLL SPECIALIST	E1133	1.00	2.00	2.00
PROFESSIONAL/TECH WORKER	U4904	0.50	0.00	0.00
PURCHASING AGENT	M1310	1.00	1.00	1.00
SENIOR OFFICE ASSISTANT	N1032	2.00	3.00	3.00
SYSTEMS SPECIALIST II	C1514	1.00	1.00	1.00
TOTAL GENERAL FUND		41.50	45.50	46.50

FINANCE DEPARTMENT

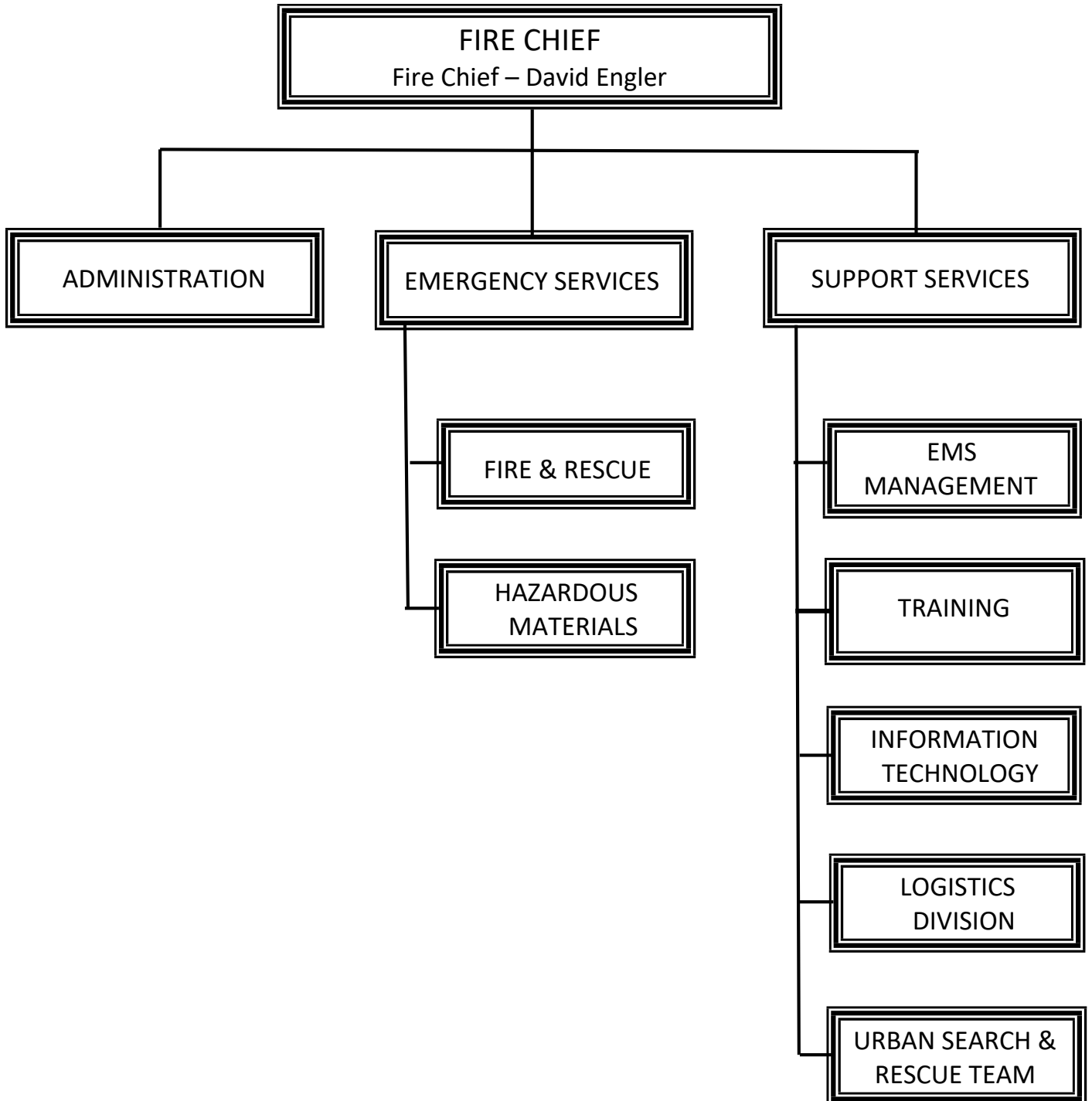
INFORMATION SERVICES

ADMINISTRATIVE AIDE I	A1631	1.00	0.00	0.00
ADMINISTRATIVE OFFICER	A1633	0.00	1.00	1.00
COMPUTER OPERATOR I	N1463	2.00	0.00	0.00
COMPUTER OPERATOR II	N1464	1.00	1.00	1.00
ENTERPRISE SYSTEM ADMIN	A1473	4.00	4.00	4.00
GIS PROGRAM MANAGER	M1522	1.00	1.00	1.00
INFO SECURITY OFFICER	M1453	1.00	1.00	1.00
INFO. SERVICES MANAGER	W1450	1.00	1.00	1.00
NETWORK ADMINISTRATOR II	M1485	0.00	3.00	3.00
NETWORK INFRASTRUCTURE MGR	M1452	1.00	1.00	1.00
NETWORK SPECIALIST II	A1485	2.00	0.00	0.00
NETWORK SUPERVISOR	M1486	1.00	1.00	1.00
PROFESSIONAL/TECH WORKER	U4904	0.00	0.25	0.25
SYS ANALYST/PROG I	A1478	0.00	4.00	4.00
SYS ANALYST/PROG II	A1479	6.00	0.00	0.00
SYS SOFTWARE INTEGRATOR	A1481	4.00	4.00	4.00
SYSTEMS COORDINATOR	M1451	1.00	1.00	1.00
SYSTEMS PROJECT SUPERVISOR	M1480	4.00	4.00	4.00
TECH SUPPORT/OPERAT COORD	M1471	1.00	2.00	2.00
TECHNOLOGY SUPPORT SUPERVISOR	M1497	2.00	1.00	1.00
TECHNOLOGY SUPT SPEC I	C1495	3.00	5.00	5.00
TECHNOLOGY SUPT SPEC II	C1496	6.00	7.00	7.00
TOTAL INFORMATION SERVICES		42.00	42.25	42.25

BROADBAND

FIBER NETWORK & RIGHT-OF-WAY MANAGER	W2026	1.00	1.00	1.00
NETWORK ADMINISTRATOR I	C1450	1.00	1.00	1.00
SENIOR ENGINEERING TECH	M1451	1.00	1.00	1.00
TOTAL BROADBAND		3.00	3.00	3.00

FIRE AND RESCUE DEPARTMENT



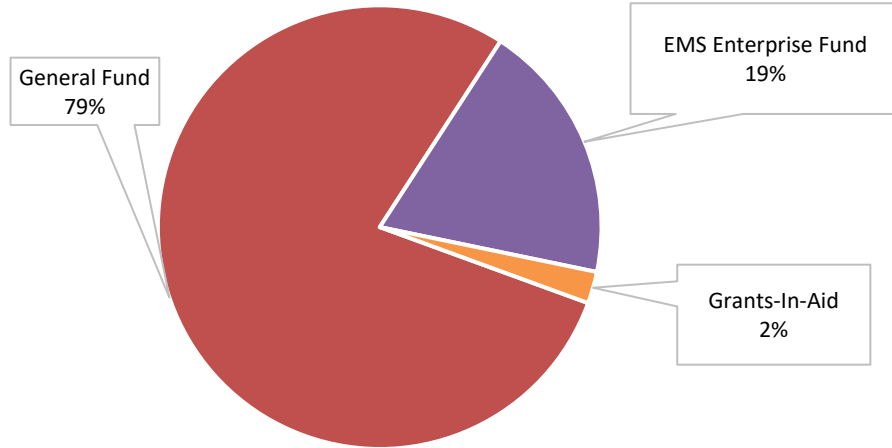
FIRE AND RESCUE DEPARTMENT

Total Funding Sources 2022-23 - All Funds	
General Fund	\$ 41,067,942
EMS Enterprise Fund	\$ 9,958,851
Grants-In-Aid	\$ 1,209,630
Total	\$ 52,236,423

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 41,392,999
Materials & Supplies	\$ 2,000,097
Other Services & Charges	\$ 6,340,893
Capital Outlay-Equipment	\$ 642,384
Debt Service	\$ 1,110,050
Debt Service	\$ 750,000
Total	\$ 52,236,423

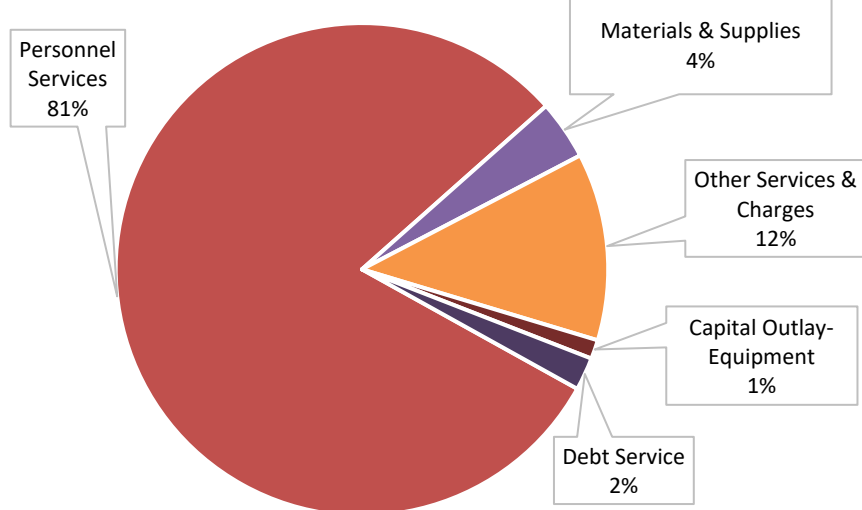
Total Funding Sources 2022-23

100% = \$52,236,423



Total Expenditures Budget 2022-23

100% = \$52,236,423



FIRE AND RESCUE DEPARTMENT

Mission Statement

Our mission is to protect lives, property, and the environment through the highest level of professionalism while working efficiently as a team with the community and the resources provided.

Significant Changes

- Added \$704,000 in FY2022-23 and \$734,000 in FY2023-24 in the General Fund in COPS debt service for Station 8 rebuild expenses.
- Restoration of \$1.7 million in overtime in General Fund base budget.
- Firefighters added with SAFER grant are fully absorbed into FY2022-23 General Fund base budget.
- Added 6 FTE Firefighters to EMS Enterprise Fund to put an eighth medic unit into daily service and bolster emergency response.

Outcome, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Safe and Healthy City				
Goal	Timely and effective incident management				
Measure	LFR will achieve a CPR Fraction of at least 80%	95%	>80%	>80%	>80%
Outcome	Safe and Healthy City				
Goal	Timely and effective incident management				
Measure	LFR will stop fire at the room of origin for at least 80% of structure fires	82%	>80%	>80%	>80%
Outcome	Safe and Healthy City				
Goal	Timely and effective incident management				
Measure	LFR will maintain a cardiac survival rate equal to or higher than the national average	56.7%	>29.8%	>29.8%	>29.8%
Outcome	Safe and Healthy City				
Goal	Timely and effective incident management				
Measure	LFR ambulances will have a total response time of 8 minutes or less 90% of the time to emergent medical incidents	81%	>90%	>90%	>90%

FIRE AND RESCUE DEPARTMENT

Actual 2020-21 amounts include CARES Act funds.

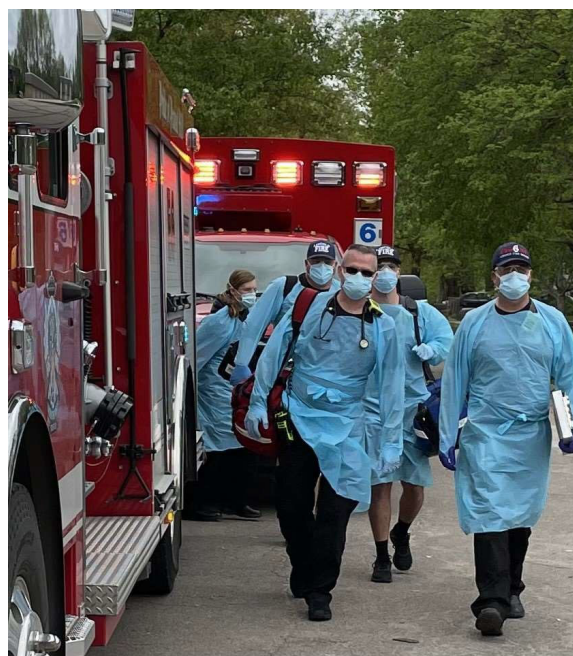
General Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 72,498	\$ 3,650	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,018	\$ -	\$ -	\$ -
Intergovernmental	\$ 8,250,265	\$ -	\$ -	\$ -
Charges for Services	\$ 74,230	\$ 179,976	\$ 70,000	\$ 70,000
Total Revenue	\$ 8,399,011	\$ 183,626	\$ 70,000	\$ 70,000
Personnel Services	\$ 28,202,901	\$ 30,112,337	\$ 32,517,517	\$ 33,867,945
Materials & Supplies	\$ 1,046,688	\$ 935,099	\$ 1,371,039	\$ 1,452,077
Other Services & Charges	\$ 3,083,502	\$ 3,237,192	\$ 4,765,746	\$ 5,073,709
Capital Outlay-Equipment	\$ 562,463	\$ 591,831	\$ 553,590	\$ 579,182
Capital Outlay-Improvements	\$ 72,278	\$ -	\$ -	\$ -
Debt Service	\$ 407,262	\$ 407,750	\$ 1,110,050	\$ 1,139,850
Transfers	\$ 795,605	\$ 1,651,449	\$ 750,000	\$ 750,000
Total Expenditures	\$ 34,170,699	\$ 36,935,658	\$ 41,067,942	\$ 42,862,763



FIRE AND RESCUE DEPARTMENT

Grants In Aid Fund USAR & SAFER	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 2,542,829	\$ 1,445,492	\$ 1,209,630	\$ 1,246,806
Transfers	\$ 500,000	\$ 1,651,449	\$ -	\$ -
Total Revenue	\$ 3,042,829	\$ 3,096,941	\$ 1,209,630	\$ 1,246,806
Personnel Services	\$ 1,953,395	\$ 2,474,144	\$ 749,791	\$ 770,468
Materials & Supplies	\$ 185,847	\$ 61,371	\$ 81,720	\$ 84,989
Other Services & Charges	\$ 936,371	\$ 371,426	\$ 358,119	\$ 370,549
Capital Outlay-Equipment	\$ 205,414	\$ 190,000	\$ 20,000	\$ 20,800
Total Expenditures	\$ 3,281,027	\$ 3,096,941	\$ 1,209,630	\$ 1,246,806

EMS Transport Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 11,191	\$ -	\$ -	\$ -
Intergovernmental	\$ 1,278,950	\$ -	\$ -	\$ -
Interest	\$ 314	\$ -	\$ -	\$ -
Transfers	\$ 1,278,950	\$ -	\$ -	\$ -
Charges for Services	\$ 7,838,848	\$ 7,817,278	\$ 9,177,835	\$ 9,725,781
Total Revenue	\$ 10,408,253	\$ 7,817,278	\$ 9,177,835	\$ 9,725,781
Personnel Services	\$ 6,113,795	\$ 6,337,154	\$ 8,125,691	\$ 8,176,790
Materials & Supplies	\$ 488,259	\$ 576,001	\$ 547,338	\$ 531,506
Other Services & Charges	\$ 1,016,257	\$ 1,180,077	\$ 1,217,028	\$ 1,194,832
Capital Outlay-Equipment	\$ 119,739	\$ 81,000	\$ 68,794	\$ 68,794
Transfers	\$ 1,278,950	\$ -	\$ -	\$ -
Total Expenditures	\$ 9,017,000	\$ 8,174,232	\$ 9,958,851	\$ 9,971,922



FIRE AND RESCUE DEPARTMENT

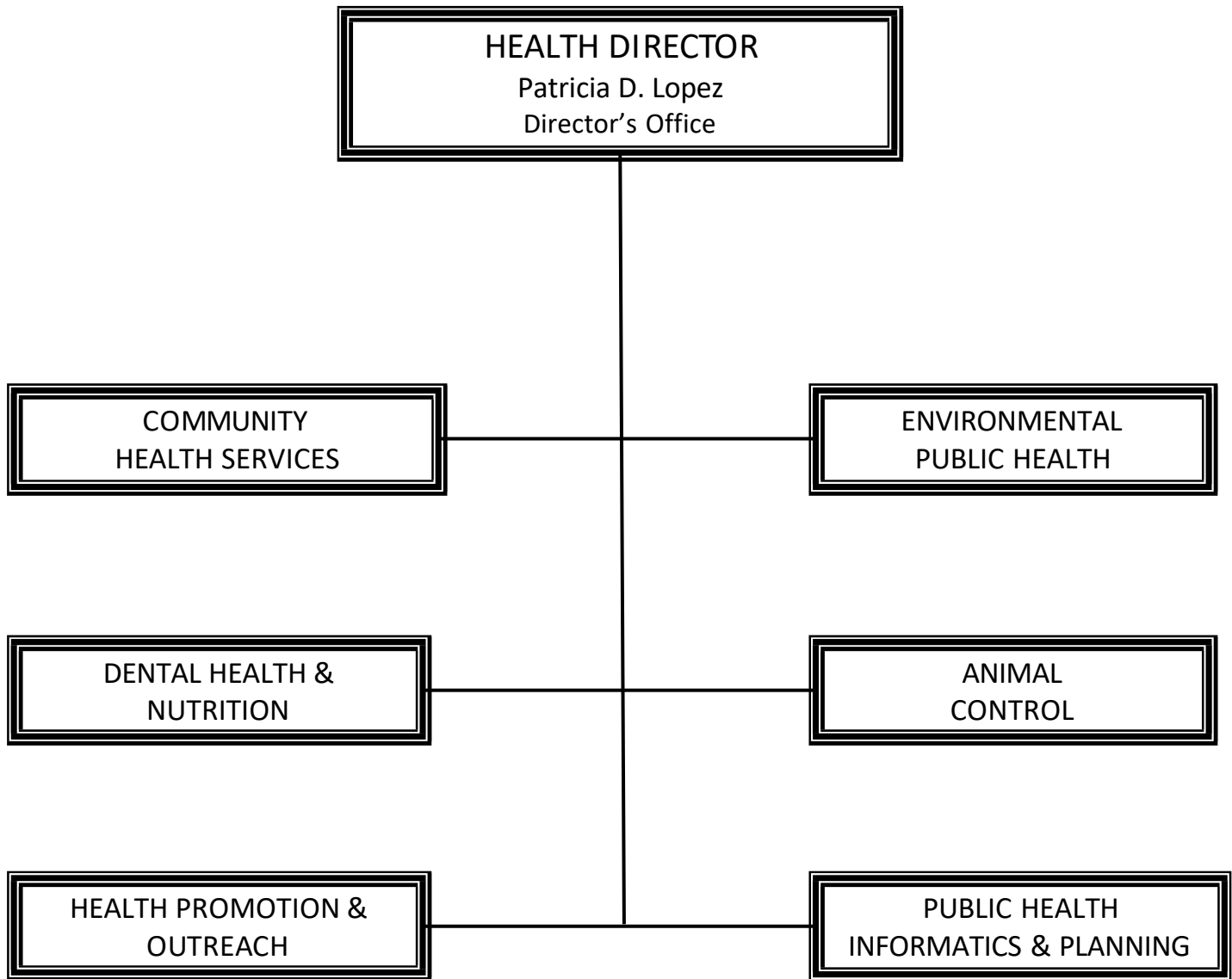
FIRE & RESCUE PERSONNEL SUMMARY	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND			
ADMINISTRATION	7.45	11.82	11.82
EMERGENCY SERVICES	251.10	257.70	257.70
LOGISTICS	5.66	5.24	5.24
TRAINING	3.80	7.20	7.20
TOTAL GENERAL FUND	268.01	281.96	281.96
EMS ENTERPRISE FUND	43.74	49.69	49.69
TOTAL GRANTS-IN-AID FUND	20.50	6.60	6.60
TOTAL ALL FUNDS	332.25	338.25	338.25

POSITION DETAIL	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND				
ACCOUNT CLERK III	N1122	0.95	0.00	0.00
ACCOUNTANT	A1125	0.95	1.00	1.00
ADMINISTRATIVE OFFICER	A1633	0.90	1.00	1.00
ASSISTANT FIRE CHIEF	W3002	1.95	1.82	1.82
BATTALION CHIEF	W3008	2.00	3.20	3.20
BATTALION CHIEF	W3017	6.00	5.00	5.00
BUILDING SUPERINTENDENT	A5110	0.00	0.00	0.00
DATA ANALYST	A1526	0.90	0.00	0.00
DIVISION CHIEF OF LOGISTICS	W3024	0.72	0.74	0.74
EMS SUPPLY SPECIALIST	C3011	0.10	0.00	0.00
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
FIREFIGHTER PARAMEDIC 2912 HR	F3003	16.25	27.00	27.00
FIRE AIR TECH	F5100	2.00	2.00	2.00
FIRE APPARATUS OPERATOR	F3006	63.00	62.00	62.00
FIRE CAPTAIN	F3007	60.00	61.00	61.00
FIRE CAPTAIN	F3020	2.30	4.30	4.30
FIRE CHIEF	D3009	0.95	1.00	1.00
FIRE EQUIPMENT MECHANIC	F3021	1.44	1.48	1.48
FIRE SYSTEM PROGRAMMER	A3001	0.00	1.00	1.00
FIREFIGHTER 2912 HR	F3005	101.00	102.00	102.00
FIREFIGHTER 2080 HR	F3032	1.20	1.40	1.40
GIS ANALYST	A1524	0.90	1.00	1.00
OFFICE OPERATIONS SPECIALIST	C1634	0.90	1.00	1.00
OFFICE SPECIALIST	N1034	0.90	2.00	2.00

FIRE AND RESCUE DEPARTMENT

PARA-PROFESSIONAL/TECHNICAL	U4903	0.75	0.75	0.75
SENIOR OFFICE ASSISTANT	N1032	0.00	0.00	0.00
STORES CLERK	N1307	0.65	0.26	0.26
USAR SPECIALIST	C3028	0.30	0.00	0.00
TOTAL GENERAL FUND		268.01	281.96	281.96
EMS ENTERPRISE FUND				
ACCOUNT CLERK III	N1122	1.05	1.00	1.00
ACCOUNTANT	A1125	0.05	0.00	0.00
ADMINISTRATIVE OFFICER	A1633	0.10	0.00	0.00
ASSISTANT FIRE CHIEF	W3002	0.05	0.18	0.18
BATTALION CHIEF	W3008	0.20	0.00	0.00
CAPTAIN-EMS TRAINING	F3030	1.00	1.00	1.00
DATA ANALYST	C1526	0.10	0.00	0.00
DIVISION CHIEF OF LOGISTICS	W3024	0.28	0.26	0.26
DIVISION CHIEF-TRAINING	W3019	1.00	1.00	1.00
EMS BUSINESS MGR	A3010	1.00	1.00	1.00
EMS SUPPLY SPECIALIST	C3011	0.90	1.00	1.00
FIREFIGHTER PARAMEDIC 2912 HR	F3003	13.75	20.00	20.00
FIRE CAPTAIN	F3007	3.00	3.00	3.00
FIRE CHIEF	D3009	0.05	0.00	0.00
FIRE EQUIPMENT MECHANIC	F3021	0.56	0.52	0.52
FIRE SYSTEM PROGRAMMER	A3001	0.00	0.00	0.00
FIREFIGHTER 2912 HR	F3005	18.00	18.00	18.00
GIS ANALYST	A1524	0.10	0.00	0.00
OFFICE OPERATIONS SPECIALIST	C1634	0.10	0.00	0.00
OFFICE SPECIALIST	N1034	2.10	2.00	2.00
PARA-PROFESSIONAL/TECHNICAL	U4903	0.00	0.00	0.00
SENIOR OFFICE ASSISTANT	N1032	0.00	0.00	0.00
STORES CLERK	N1307	0.35	0.74	0.74
TOTAL EMS ENTERPRISE FUND		43.74	49.69	49.69
GRANTS-IN-AID FUND				
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
BATTALION CHIEF	W3008	0.80	0.80	0.80
FIREFIGHTER PARAMEDIC 2912 HR	F3003	15.00	0.00	0.00
FIRE CAPTAIN	F3020	0.70	0.70	0.70
FIREFIGHTER 2912 HR	F3005	0.00	2.00	2.00
FIREFIGHTER 2080 HR	F3032	0.80	1.60	1.60
SENIOR OFFICE ASSISTANT	N1032	0.50	0.50	0.50
USAR SPECIALIST	C3028	1.70	0.00	0.00
TOTAL GRANTS-IN-AID		20.50	6.60	6.60
TOTAL FTE ALL FUNDS		332.25	338.25	338.25

HEALTH DEPARTMENT



*Protect and Promote
the Public's Health*



HEALTH DEPARTMENT

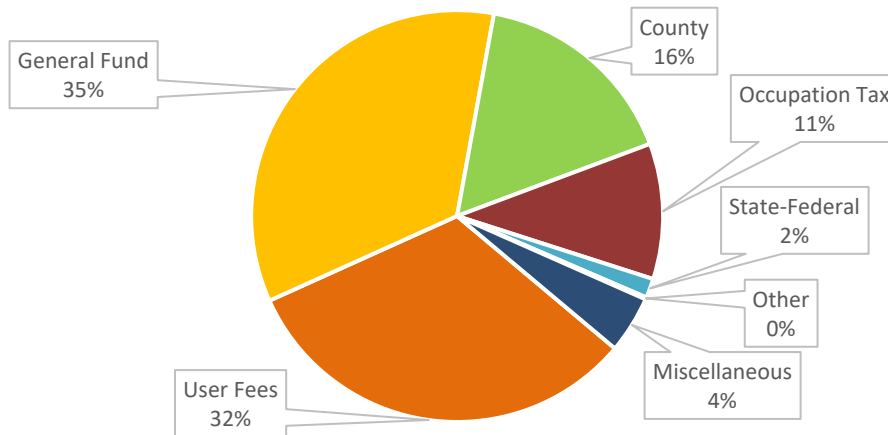
Total Funding Sources 2022-23 - All Funds

User Fees	\$ 5,888,276
General Fund	\$ 6,337,243
County	\$ 3,009,390
Occupation Tax	\$ 1,950,880
State-Federal	\$ 276,000
Other	\$ 31,500
Miscellaneous	\$ 824,926
Total	\$ 18,318,215

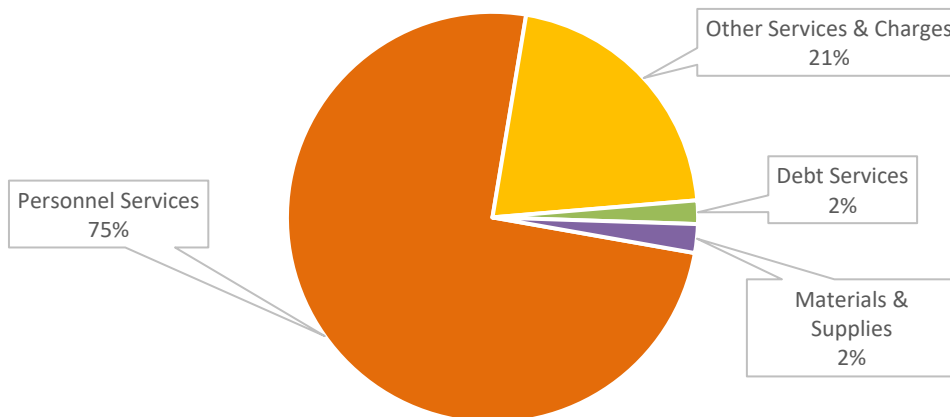
Total Expenditures Budget 2022-23 - All Funds

Personnel Services	\$ 13,709,849
Other Services & Charges	\$ 3,857,811
Debt Service	\$ 337,805
Materials & Supplies	\$ 412,750
Total	\$ 18,318,215

Total Funding Sources 2022-23
100% = \$18,318,215



Total Expenditures Budget 2022-23
100% = \$18,318,215



HEALTH DEPARTMENT

Mission

The Health Department's mission is to protect and promote the public's health. A community where residents breathe clean air, drink clean water and eat safe food. A community where healthy children and adults thrive and grow. A community where access to health care and needed services are assured. A community that works together to minimize the effect of infectious diseases. A community of active people who collaborate to live, work and play safely. The core functions of public health and essential services provide a working definition of public health and a guiding framework for the statutory responsibilities of local public health systems. The functions of assessment, policy development, and assurance help balance and focus responsibilities as the Health Department strives to provide essential population-based services to constituents. This is done by: 1) Providing leadership and collaborating with many partners to address community-wide issues that impact the health of the community; 2) Providing direct services such as dental care and immunizations for vulnerable residents and link them to other community resources; 3) Informing, educating, and empowering community members to make healthier choices, about health risks, and hazards; 4) Identifying policies that have proven effective at improving health status and make recommendations to decision-makers; 5) Enforcing the public health regulations in City Municipal Code, State, and Federal laws; 6) Provide protection to the community from communicable diseases and health hazards by conducting disease surveillance, inspecting food and childcare facilities, monitoring rabies vaccinations and respond to outbreaks of disease to limit the spread of disease and prevent future outbreaks; 7) Assure a competent public health workforce, evaluate the effectiveness, accessibility and quality of population-based health services, and research for new insights and innovative solutions to health problems; 8) Collect, process analyze and report health status and population health data.

Significant Changes

- Continue promoting Resiliency and Sustainability by increasing an existing .25 FTE to 1.0 FTE
- Increase 1.0 FTE for an Environmental Health Educator
- Increase 1.0 FTE for an Animal Control Officer
- Increase 1.0 FTE for a Dental Assistant
- Added 8.0 FTEs for Public Health Nurses, 1.0 FTE for Senior Office Assistant, and .50 FTE for a Public Health Epidemiologist I for the Universal Home Visitation Program

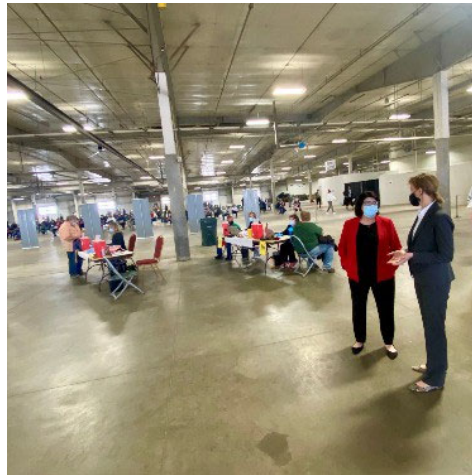


HEALTH DEPARTMENT

Outcomes, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Safe and Healthy City				
Goal	Provide safe, clean, attractive neighborhoods	Completed in 48 hours			
Measure	90% of investigations (contact tracing) for reportable communicable disease are initiated in 24 hrs.	75%	90%	90%	90%
Outcome	Safe and Healthy City				
Goal	Provide safe, clean, attractive neighborhoods				
Measure	90% of nuisance reports on garbage problems are resolved within 30 days	85.4%	90.0%	90%	90%
Outcome	Safe and Healthy City				
Goal	Prevent human exposure to environmental hazards				
Measure	Assure good air quality at least 90% of days measured	85.7%	90.0%	90%	90%
Outcome	Safe and Healthy City				
Goal	Prevent human exposure to environmental hazards				
Measure	Maintain the rate (per 100,000 population) of food safety complaints at less than 130 per year and food borne illness reports at less than 40 per year	90 / 23	<130 / 40	<130 / 40	<130 / 40
Outcome	Safe and Healthy City				
Goal	Support vulnerable populations				
Measure	Reduce the number of children needing a dental screening because they have not seen a dentist in the past 12 months to 25% or less	21%	<25%	<25%	<25%
Outcome	Safe and Healthy City				
Goal	Reduce injury				
Measure	Decrease the rate of individuals in Lincoln injured by dog bites that resulted in emergency care to less than 60 incidents (per 100,000 population)	11	<60	<60	<60
Outcome	Strong and Resilient City				
Goal	Prevent human exposure to environmental hazards				
Measure	Divert at least 100,000 pounds (50 tons) of toxic material from the landfill annually from household hazardous waste collections	113,285	100,000	100,000	100,000

HEALTH DEPARTMENT



Linc/Lanc Co Health Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 192	\$ -	\$ 782,588	\$ 310,828
Fees and Fines	\$ 2,351,750	\$ 2,766,419	\$ 2,616,571	\$ 2,661,342
Intergovernmental	\$ 2,700,684	\$ 2,849,908	\$ 3,285,390	\$ 3,605,419
Interest	\$ 38,600	\$ 30,100	\$ 30,000	\$ 30,000
Charges for Services	\$ 483,327	\$ 647,082	\$ 714,148	\$ 743,932
Transfers	\$ 6,738,859	\$ 6,947,342	\$ 7,319,925	\$ 7,924,100
Total Revenue	\$ 12,313,412	\$ 13,240,851	\$ 14,748,622	\$ 15,275,621

Personnel Services	\$ 8,600,126	\$ 10,173,218	\$ 11,503,596	\$ 11,970,045
Materials & Supplies	\$ 193,431	\$ 234,075	\$ 292,250	\$ 295,650
Other Services & Charges	\$ 2,005,490	\$ 2,493,353	\$ 2,614,971	\$ 2,674,922
Debt Service	\$ 335,880	\$ 340,205	\$ 337,805	\$ 335,005
Transfers	\$ 38,530	\$ -	\$ -	\$ -
Capital Outlay-Equipment	\$ 19,533	\$ -	\$ -	\$ -
Total Expenditures	\$ 11,192,990	\$ 13,240,851	\$ 14,748,622	\$ 15,275,622

Animal Control Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ 57,562	\$ -
Fees and Fines	\$ 1,735,465	\$ 1,810,704	\$ 1,788,793	\$ 1,903,109
Interest	\$ 2,113	\$ 200	\$ -	\$ -
Charges for Services	\$ 50	\$ -	\$ -	\$ -
Transfers	\$ 891,829	\$ 939,998	\$ 968,198	\$ 1,008,830
Total Revenue	\$ 2,629,457	\$ 2,750,902	\$ 2,814,553	\$ 2,911,939

Personnel Services	\$ 1,494,628	\$ 1,611,163	\$ 1,653,573	\$ 1,723,790
Materials & Supplies	\$ 91,477	\$ 101,100	\$ 118,100	\$ 118,100
Other Services & Charges	\$ 911,417	\$ 1,038,639	\$ 1,042,880	\$ 1,070,049
Capital Outlay-Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,497,522	\$ 2,750,902	\$ 2,814,553	\$ 2,911,939

HEALTH DEPARTMENT

Title V Clean Air Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ 4,776	\$ 22,936
Fees and Fines	\$ 709,581	\$ 675,123	\$ 748,764	\$ 757,336
Interest	\$ 9,487	\$ 800	\$ 1,500	\$ 1,500
Transfers	\$ 3,838	\$ -	\$ -	\$ -
Total Revenues	\$ 722,906	\$ 675,923	\$ 755,040	\$ 781,772
Personnel Services	\$ 455,929	\$ 511,057	\$ 552,680	\$ 576,147
Materials & Supplies	\$ 304	\$ 2,900	\$ 2,400	\$ 2,400
Other Services & Charges	\$ 157,179	\$ 161,966	\$ 199,960	\$ 203,225
Capital Outlay-Equipment	\$ 704	\$ -	\$ -	\$ -
Total Expenditures	\$ 614,116	\$ 675,923	\$ 755,040	\$ 781,772



HEALTH DEPARTMENT



HEALTH PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
HEALTH FUND			
DIRECTOR'S OFFICE	6.00	9.50	9.50
HEALTH PROMOTION & OUTREACH	10.50	5.00	5.00
PUBLIC HEALTH INFORMATICS & PLANNING	11.25	13.25	13.25
ENVIRONMENTAL PUBLIC HEALTH	32.50	34.00	34.00
DENTAL HEALTH & NUTRITION	10.20	11.20	11.20
COMMUNITY HEALTH SERVICES	29.45	38.95	38.95
TOTAL HEALTH FUND	99.90	111.90	111.90
ANIMAL CONTROL FUND	17.00	18.00	18.00
TITLE V FUND	5.00	5.25	5.25
TOTAL ALL FUNDS	121.90	135.15	135.15

HEALTH DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2021-22</u>	<u>FTE'S 2022-23</u>	<u>FTE'S 2023-24</u>
HEALTH FUND				
ACCOUNT CLERK II	N1121	1.50	1.50	1.50
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
ADMINISTRATIVE AIDE II	A1632	1.00	0.25	0.25
ADMINISTRATIVE OFFICER	A1633	0.00	1.00	1.00
ASSISTANT PUBLIC HEALTH EPIDEMIOLOGIST	A3624	2.00	1.50	1.50
ASSISTANT HEALTH DIRECTOR	W3602	1.00	1.00	1.00
COMMUNITY HEALTH SERVICE MANAGER	M3669	1.00	1.00	1.00
COMMUNITY RESOURCE SPECIAL	C2408	1.75	1.75	1.75
COMMUNITY OUTREACH SPECIALIST	C3680	2.75	2.75	2.75
DENTAL ASSISTANT	N3611	3.00	4.00	4.00
DENTAL DIVISION MANAGER	M3612	1.00	1.00	1.00
DENTAL HYGENIST II	A3614	2.00	2.00	2.00
DENTAL HYGIENIST SUPERVISOR	A3615	1.00	1.00	1.00
ENVIRONMENTAL HEALTH EDUCATOR II	A3631	0.50	2.25	2.25
ENVIRONMENTAL HEALTH ENGINEER II	A3641	0.50	0.50	0.50
ENVIRONMENTAL HEALTH SPECIALIST I	C3620	4.00	4.00	4.00
ENVIRONMENTAL HEALTH SPECIALIST II	A3621	6.00	5.00	5.00
ENVIRONMENTAL HEALTH SUPERVISOR	A3625	4.00	3.00	3.00
ENVIRONMENTAL HEALTH MANAGER	M3654	1.00	1.00	1.00
GIS ANALYST	A1524	0.50	0.50	0.50
HEALTH DIRECTOR	D3601	1.00	1.00	1.00
INFORMATION & FISCAL SERVICE MANAGER	M3608	1.00	0.00	0.00
OFFICE MANAGER	N1036	4.25	4.00	4.00
OFFICE SPECIALIST	N1034	3.50	3.50	3.50
PROFESSIONAL/TECHNICAL WORKER	U4904	0.50	0.50	0.50
PROGRAM MANAGER	A2413	2.00	2.00	2.00
PUBLIC HEALTH EDUCATOR III	A3684	2.00	2.00	2.00
PUBLIC HEALTH EDUCATION MANAGER	M3685	1.00	1.00	1.00
PUBLIC HEALTH EDUCATION SUPERVISOR	A3681	1.00	1.00	1.00
PUBLIC HEALTH EDUCATOR II	A3683	0.75	0.75	0.75
PUBLIC HEALTH EPIDEMIOLOGY SUPER	M3606	1.00	1.00	1.00
PUBLIC HEALTH NURSE I	A3661	7.05	16.05	16.05
PUBLIC HEALTH NURSE II	A3662	6.00	4.00	4.00
PUBLIC HEALTH ACCREDITATION COORDINATOR	A3668	1.00	1.00	1.00
PUBLIC HEALTH NURSING SUPERVISOR	A3664	2.00	2.00	2.00
PUBLIC HEALTH EPIDEMIOLOGIST	A3623	0.00	1.00	1.00
PUBLIC HEALTH LAB SCIENTIST	A3675	0.75	0.88	0.88
PUBLIC HEALTH LAB TECHNOLOGIST	A3674	1.00	0.88	0.88
PUBLIC HEALTH INFORMATICS & PLANNING MANAGER	M3608	0.00	1.00	1.00
PUBLIC INFORMATION OFFICER	M1645	1.00	1.00	1.00

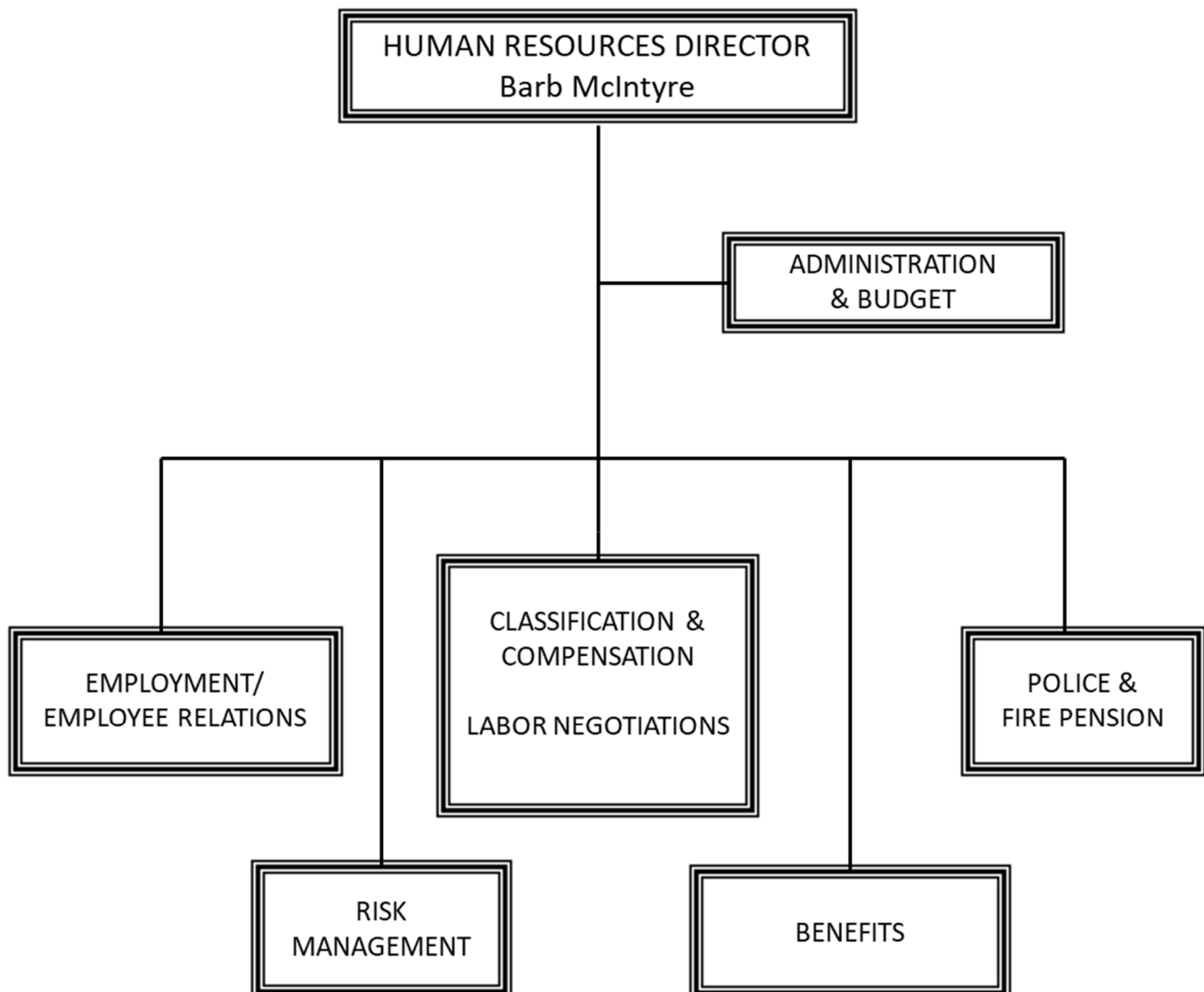
HEALTH DEPARTMENT

SENIOR OFFICE ASSISTANT	N1032	8.45	9.70	9.70
SENIOR ENVIR HEALTH SPECIALIST	A3622	12.25	12.75	12.75
SENIOR PUBLIC HEALTH NURSE	A3665	4.15	5.15	5.15
SYSTEMS ANALYST /PROGRAMMER II	A1479	0.00	1.00	1.00
SYSTEM SUPERVISOR	M1520	1.00	1.00	1.00
SYSTEMS SPECIALIST II	C1514	1.75	1.75	1.75
TOTAL HEALTH FUND		99.90	111.90	111.90
ANIMAL CONTROL FUND				
ADMINISTRATIVE AIDE I	A1631	0.00	1.00	1.00
ANIMAL CONTROL DISPATCHER	N3695	5.00	5.00	5.00
ANIMAL CONTROL FIELD SUPERVISOR	C3692	1.00	1.00	1.00
ANIMAL CONTROL MANAGER	M3693	1.00	1.00	1.00
ANIMAL CONTROL OFFICER I	N3690	6.00	7.00	7.00
ANIMAL CONTROL OFFICER II	N3691	3.00	3.00	3.00
OFFICE MANAGER	N1036	1.00	0.00	0.00
TOTAL ANIMAL CONTROL FUND		17.00	18.00	18.00
TITLE V FUND				
ENVIRONMENTAL HEALTH EDUCATOR II	A3631	0.00	0.25	0.25
ENVIRONMENTAL HEALTH SPECIALIST II	A3621	3.00	3.00	3.00
ENVIRONMENTAL HEALTH SUPERVISOR	A3625	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	0.50	0.50	0.50
SENIOR ENVIRONMENTAL HEALTH SPECIALIST	A3622	0.50	0.50	0.50
TOTAL TITLE V FUND		5.00	5.25	5.25
TOTAL ALL FUNDS		121.90	135.15	135.15

FY 2021-22 Budget identified commitment to “provide ongoing funding for five Health Department professionals to support critical public health response.”

HUMAN RESOURCES DEPARTMENT

CITY/COUNTY HUMAN RESOURCES DEPARTMENT

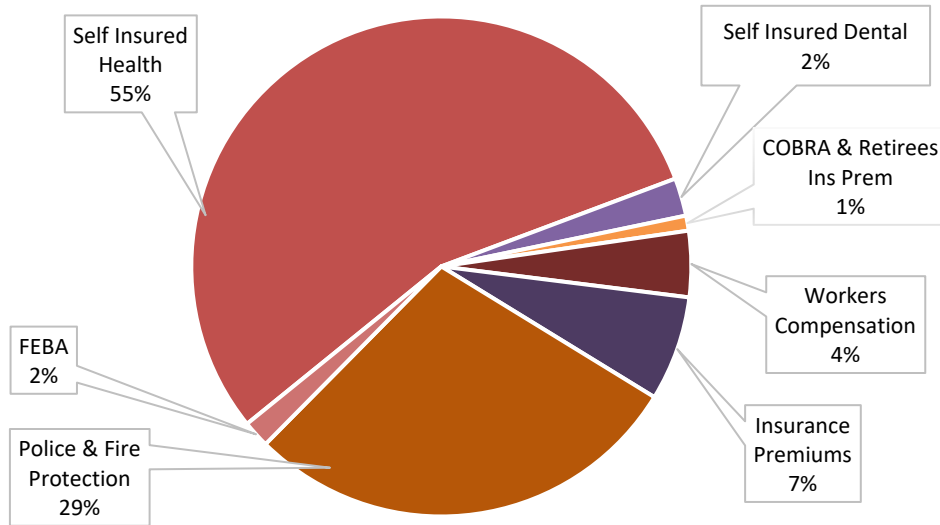


HUMAN RESOURCES DEPARTMENT

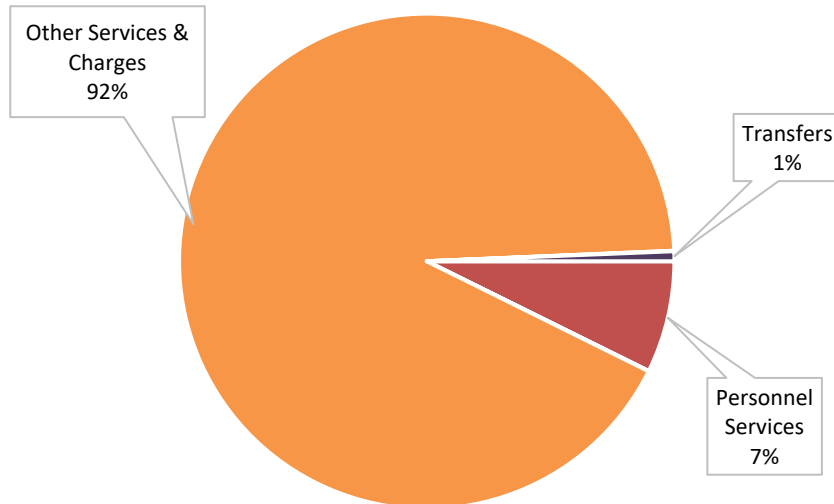
Total Funding Sources 2022-23 - All Funds	
Self Insured Health	\$ 42,409,690
Police & Fire Protection	\$ 22,051,078
Self Insured Dental	\$ 1,888,846
General Fund	\$ 2,213,221
Workers Compensation	\$ 3,285,903
COBRA & Retirees Ins Prem	\$ 744,081
Unemployment Comp	\$ 5,000
Insurance Premiums	\$ 5,214,957
FEBA	\$ 1,349,199
Total	\$ 79,161,975

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 5,867,223
Other Services & Charges	\$ 72,736,842
Capital Outlay	\$ 23,250
Materials & Supplies	\$ 18,190
Transfers	\$ 516,470
Total	\$ 79,161,975

Total Funding Sources 2022-23
100% = \$79,161,975



Total Expenditures Budget 2022-23
100% = \$79,161,975



HUMAN RESOURCES DEPARTMENT

Mission

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

Significant Changes

- Added 1 FTE Human Rights Business Partner for Lancaster County to be fully funded by Lancaster County.
- Added 1 FTE HR Specialist (HCM Project Manager), 1 FTE HR Coordinator (HR Business Partner Manager), and 1 FTE Excluded Office Specialist to meet the need for responsive, skilled, and efficient City workers

Outcome, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Innovative and Operationally Excellent City				
Goal	Efficient & effective application of public resources				
Measure	Time to fill position	<14.0 days	<14.0 days	<13.0 days	<13.0 days
Outcome	Innovative and Operationally Excellent City				
Goal	Qualified, experienced, and productive workforce				
Measure	Total turnover of FT and PT staff	9.4%	<8.0%	<8.0%	<8.0%

General Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 611,086	\$ 540,861	\$ 756,482	\$ 796,380
Charges for Services	\$ 172,144	\$ 231,612	\$ 186,027	\$ 192,617
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 783,230	\$ 772,473	\$ 942,509	\$ 988,997
Personnel Services	\$ 1,205,220	\$ 1,468,814	\$ 1,716,002	\$ 1,797,874
Materials & Supplies	\$ 6,758	\$ 9,330	\$ 9,330	\$ 9,330
Other Services & Charges	\$ 238,961	\$ 424,877	\$ 466,889	\$ 499,148
Capital Outlay-Equipment	\$ 8,947	\$ 21,000	\$ 21,000	\$ 21,000
Total Expenditures	\$ 1,459,886	\$ 1,924,021	\$ 2,213,221	\$ 2,327,352

HUMAN RESOURCES DEPARTMENT

Unemployment Compensation Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ 5,501	\$ 50,000	\$ 5,000	\$ 5,000
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 5,501	\$ 50,000	\$ 5,000	\$ 5,000
Personnel Services	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 14,163	\$ 50,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 14,163	\$ 50,000	\$ 5,000	\$ 5,000

Self-Insured Health Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 1,948	\$ -	\$ -	\$ -
Intergovernmental	\$ 31,301,098	\$ -	\$ 31,500,000	\$ 32,000,000
Interest	\$ 27,908	\$ 25,000	\$ 25,000	\$ 25,000
Donations/Contributions	\$ 9,335,732	\$ 48,409,140	\$ 10,100,001	\$ 10,150,000
Transfers	\$ 538,371	\$ 623,872	\$ 600,000	\$ 620,000
Total Revenues	\$ 41,205,057	\$ 49,058,012	\$ 42,225,001	\$ 42,795,000
Materials & Supplies	\$ -	\$ -	\$ -	\$ -
Other Services & Charges	\$ 39,520,308	\$ 50,306,507	\$ 42,393,690	\$ 43,299,802
Transfers	\$ 15,876	\$ 16,000	\$ 16,000	\$ 16,000
Total Expenditures	\$ 39,536,184	\$ 50,322,507	\$ 42,409,690	\$ 43,315,802

Self-Insured Dental Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 1,140,549	\$ 1,622,186	\$ 1,150,000	\$ 1,180,000
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 728,706	\$ 624,440	\$ 580,000	\$ 600,000
Transfers	\$ 25,580	\$ 29,586	\$ 30,000	\$ 30,000
Total Revenues	\$ 1,894,835	\$ 2,276,212	\$ 1,760,000	\$ 1,810,000
Other Services & Charges	\$ 1,865,951	\$ 2,144,107	\$ 1,888,846	\$ 1,930,717
Total Expenditures	\$ 1,865,951	\$ 2,144,107	\$ 1,888,846	\$ 1,930,717

COBRA & Retirees Ins Premiums Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 771,889	\$ 706,964	\$ 800,050	\$ 819,552
Total Revenues	\$ 771,889	\$ 706,964	\$ 800,050	\$ 819,552
Other Services & Charges	\$ 217,528	\$ 279,232	\$ 279,232	\$ 279,232
Transfers	\$ 563,950	\$ 464,849	\$ 464,849	\$ 464,849
Total Expenditures	\$ 781,478	\$ 744,081	\$ 744,081	\$ 744,081

HUMAN RESOURCES DEPARTMENT

Workers Comp Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 48,722	\$ 89,130	\$ 100,000	\$ 100,000
Intergovernmental	\$ 3,153,164	\$ 3,207,647	\$ 3,148,825	\$ 3,255,476
Interest	\$ 25,016	\$ 5,000	\$ 10,000	\$ 10,000
Charges for Services	\$ -	\$ 130,000	\$ 130,000	\$ 130,000
Donations/Contributions	\$ 1,193,164	\$ 1,368,223	\$ 1,315,487	\$ 1,309,524
Transfers	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 4,420,066	\$ 4,800,000	\$ 4,704,312	\$ 4,805,000

Personnel Services	\$ 702,538	\$ 766,903	\$ 731,887	\$ 751,958
Materials & Supplies	\$ 3,760	\$ 9,160	\$ 4,560	\$ 4,875
Other Services & Charges	\$ 2,210,220	\$ 3,136,531	\$ 2,547,206	\$ 2,565,120
Capital Outlay-Equipment	\$ 2,296	\$ 2,250	\$ 2,250	\$ 2,250
Total Expenditures	\$ 2,918,814	\$ 3,914,844	\$ 3,285,903	\$ 3,324,203

Damaged Property Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 270,000	\$ 100,000	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 531,943	\$ 300,000	\$ 525,000	\$ 550,000
Total Revenues	\$ 801,943	\$ 400,000	\$ 525,000	\$ 550,000

Personnel	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 16,750	\$ -	\$ -	\$ -
Other Services & Charges	\$ 418,783	\$ 331,216	\$ 525,572	\$ 550,572
Transfers	\$ 30,000	\$ 30,621	\$ 30,621	\$ 30,621
Total Expenditures	\$ 465,533	\$ 361,837	\$ 556,193	\$ 581,193

Property Self-Ins Loss Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 60,266	\$ 48,914	\$ 63,475	\$ 68,000
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 100,517	\$ 50,000	\$ 100,641	\$ 111,000
Total Revenues	\$ 160,783	\$ 98,914	\$ 164,116	\$ 179,000

Other Services & Charges	\$ 15,854	\$ 46,673	\$ 46,673	\$ 46,673
Total Expenditures	\$ 15,854	\$ 46,673	\$ 46,673	\$ 46,673

Liability Self-Ins Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 482,640	\$ 489,716	\$ 497,501	\$ 502,476
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 622,011	\$ 210,284	\$ 193,499	\$ 195,434
Total Revenues	\$ 1,104,651	\$ 700,000	\$ 691,000	\$ 697,910

Other Services & Charges	\$ 137,900	\$ 720,000	\$ 720,000	\$ 720,000
Total Expenditures	\$ 137,900	\$ 720,000	\$ 720,000	\$ 720,000

HUMAN RESOURCES DEPARTMENT

Insurance Premiums Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ 66,542	\$ 68,332	\$ 111,349
Intergovernmental	\$ 1,403,327	\$ 1,418,243	\$ 1,460,775	\$ 1,478,500
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 796,376	\$ 692,958	\$ 755,346	\$ 769,298
Total Revenues	\$ 2,199,703	\$ 2,177,743	\$ 2,284,453	\$ 2,359,147
Other Services & Charges	\$ 2,619,944	\$ 2,203,407	\$ 3,022,367	\$ 3,022,367
Total Expenditures	\$ 2,619,944	\$ 2,203,407	\$ 3,022,367	\$ 3,022,367

StarTran Self-Ins Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 153,000	\$ 159,000	\$ 160,000	\$ 165,000
Donations/Contributions	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 153,000	\$ 159,000	\$ 160,000	\$ 165,000
Other Services & Charges	\$ 220,469	\$ 171,000	\$ 171,000	\$ 171,000
Total Expenditures	\$ 220,469	\$ 171,000	\$ 171,000	\$ 171,000

Police Self-Ins Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 270,000	\$ 291,000	\$ 295,000	\$ 308,000
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 270,000	\$ 291,000	\$ 295,000	\$ 308,000
Other Services & Charges	\$ 14,653	\$ 208,071	\$ 208,071	\$ 208,071
Total Expenditures	\$ 14,653	\$ 208,071	\$ 208,071	\$ 208,071

Auto Self-Ins Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 2,950	\$ -	\$ -	\$ -
Intergovernmental	\$ 205,525	\$ 269,000	\$ 218,000	\$ 226,000
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 82,475	\$ 36,653	\$ 60,000	\$ 60,000
Total Revenues	\$ 290,950	\$ 305,653	\$ 278,000	\$ 286,000
Other Services & Charges	\$ 280,332	\$ 320,653	\$ 320,653	\$ 320,653
Total Expenditures	\$ 280,332	\$ 320,653	\$ 320,653	\$ 320,653

HUMAN RESOURCES DEPARTMENT

Long Term Disability Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 162,487	\$ 163,750	\$ 163,000	\$ 166,000
Interest	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ 87,450	\$ 86,253	\$ 90,000	\$ 92,000
Total Revenues	\$ 249,937	\$ 250,003	\$ 253,000	\$ 258,000
Other Services & Charges	\$ 164,609	\$ 166,080	\$ 170,000	\$ 175,000
Total Expenditures	\$ 164,609	\$ 166,080	\$ 170,000	\$ 175,000

Police & Fire Pension Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 10,129	\$ 5,720,340	\$ 7,708,520	\$ 8,630,354
Taxes	\$ 9,171,246	\$ 10,242,930	\$ 9,409,639	\$ 9,103,017
Interest	\$ 9,250	\$ 7,000	\$ 10,000	\$ 10,000
Donations/Contributions	\$ 4,514,390	\$ 5,043,081	\$ 4,922,919	\$ 5,058,299
Total Revenues	\$ 13,705,015	\$ 21,013,351	\$ 22,051,078	\$ 22,801,670
Personnel Services	\$ 2,979,447	\$ 20,659,608	\$ 3,419,334	\$ 3,535,604
Materials & Supplies	\$ 949	\$ 4,300	\$ 4,300	\$ 4,300
Other Services & Charges	\$ 6,880,112	\$ 349,443	\$ 18,627,444	\$ 19,261,766
Capital Outlay-Equipment	\$ 775	\$ -	\$ -	\$ -
Total Expenditures	\$ 9,861,283	\$ 21,013,351	\$ 22,051,078	\$ 22,801,670

FEBA Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 1,196,079	\$ 1,375,653	\$ 1,333,715	\$ 1,333,715
Total Revenues	\$ 1,196,079	\$ 1,375,653	\$ 1,333,715	\$ 1,333,715
Other Services & Charges	\$ 1,190,591	\$ 1,349,199	\$ 1,349,199	\$ 1,349,199
Total Expenditures	\$ 1,190,591	\$ 1,349,199	\$ 1,349,199	\$ 1,349,199

HUMAN RESOURCES DEPARTMENT

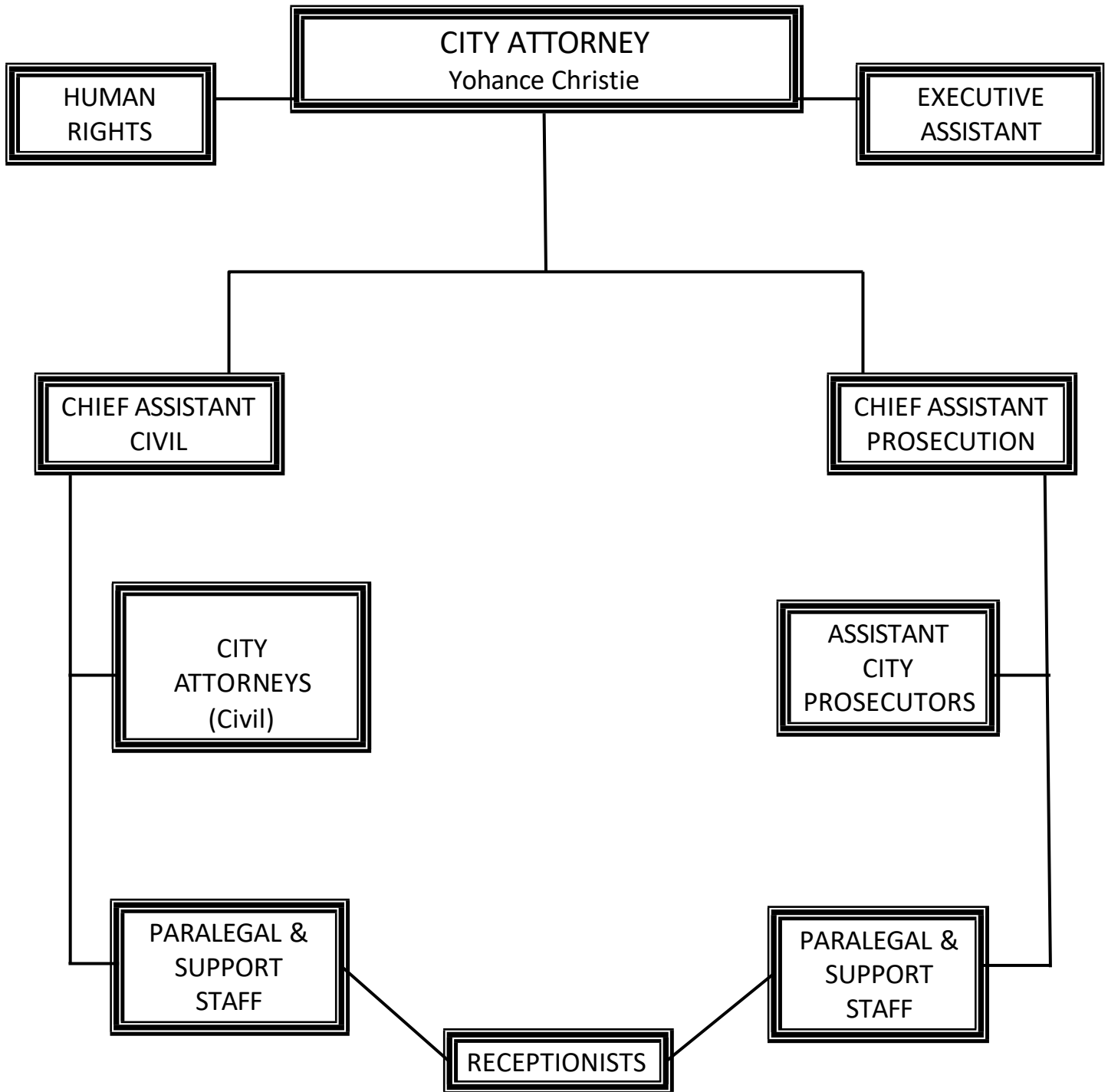
HUMAN RESOURCES PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND	19.00	23.00	23.00
RISK MANAGEMENT FUND	6.00	6.00	6.00
POLICE & FIRE PENSION FUND	1.00	1.00	1.00
TOTAL ALL FUNDS	26.00	30.00	30.00

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND				
EXCLUDED OFFICE SPECIALIST	X0034	1.00	2.00	2.00
HUMAN RESOURCES GENERALIST	E0607	4.00	5.00	5.00
HUMAN RESOURCES SPECIALIST	E0608	0.00	3.00	3.00
COMPENSATION TECHNICIAN II	E0610	1.00	0.00	0.00
HUMAN RESOURCES CLERK	X0612	3.00	3.00	3.00
EMPLOYMENT TECHNICIAN II	E0614	2.00	0.00	0.00
BENEFITS SPECIALIST	W0615	1.00	1.00	1.00
TRAINING DIVISION MANAGER	W0616	1.00	0.00	0.00
HUMAN RESOURCES COORDINATOR	W0617	1.00	3.00	3.00
COMPENSATION MANAGER	W0618	1.00	1.00	1.00
HUMAN RESOURCES DIRECTOR	D0619	1.00	1.00	1.00
DIVERSITY EQUITY INCLUSION MANAGER	W0621	1.00	1.00	1.00
HUMAN RESOURCES OPERATIONS SPECIALIST	E0634	1.00	1.00	1.00
LEARNING & ORG DEVELOPMENT DIVISION LEADER	W0622	1.00	1.00	1.00
HR IS DIVISION LEADER	W0623	0.00	1.00	1.00
TOTAL GENERAL FUND		19.00	23.00	23.00
RISK MANAGEMENT FUND				
EXCLUDED OFFICE SPECIALIST	X0034	1.00	1.00	1.00
RISK MANAGER	W1320	1.00	1.00	1.00
WORKERS COMPENSATION CLAIMS SPECIALIST	E1321	1.00	1.00	1.00
CLAIMS & INSURANCE COORDINATOR	W1322	1.00	1.00	1.00
SAFETY & TRAINING COORDINATOR	W1324	1.00	1.00	1.00
WORKERS COMPENSATION CLAIMS COORDINATOR	W1326	1.00	1.00	1.00
TOTAL RISK MANAGEMENT FUND		6.00	6.00	6.00
POLICE & FIRE PENSION FUND				
PENSION OFFICER	M0620	1.00	1.00	1.00
TOTAL POLICE & FIRE PENSION FUND		1.00	1.00	1.00
TOTAL FTE ALL FUNDS		26.00	30.00	30.00

LAW DEPARTMENT



LAW DEPARTMENT

Total Funding Sources 2022-23- All Funds

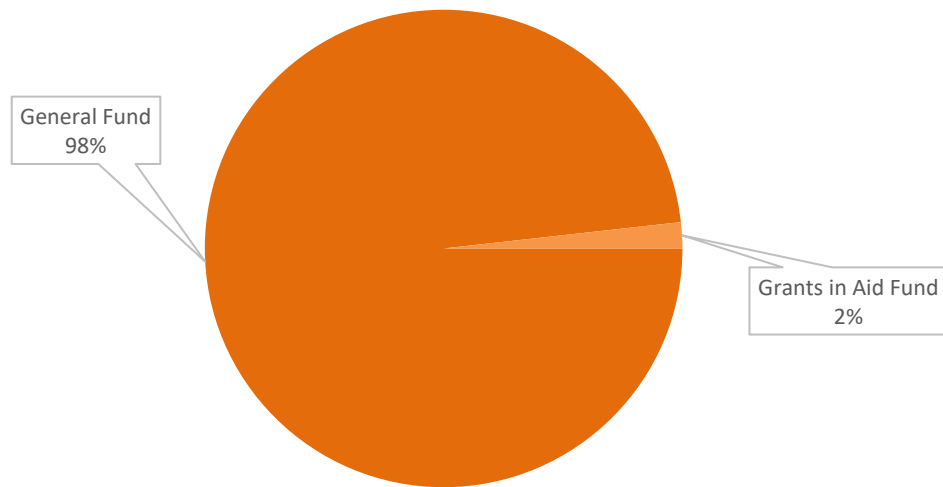
General Fund	\$ 3,801,979
Grants in Aid Fund	\$ 68,068
Total	\$ 3,870,047

Total Expenditures Budget 2022-23- All Funds

Personnel Services	\$ 3,445,385
Other Services & Charges	\$ 395,962
Materials & Supplies	\$ 28,700
Total	\$ 3,870,047

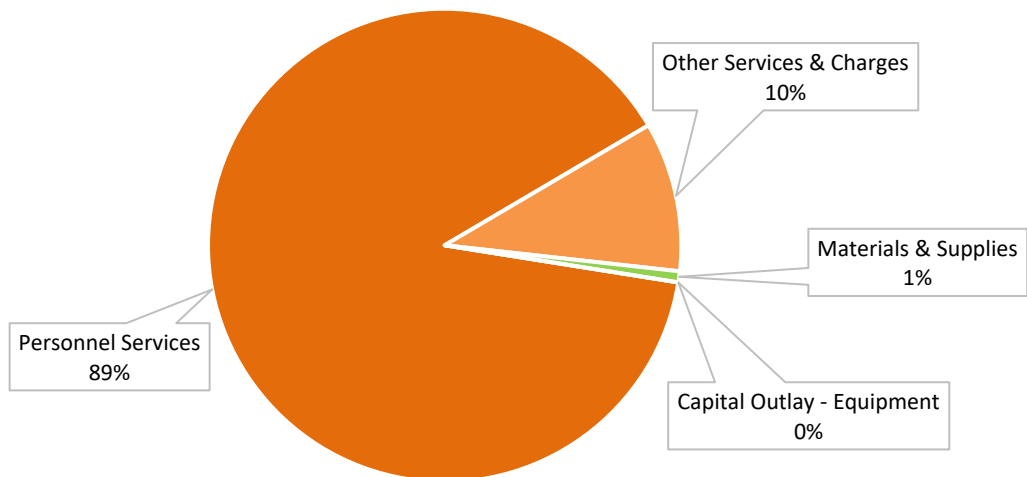
Total Funding Sources 2022-23

100% = \$3,870,047



Total Expenditures Budget 2022-23

100% = \$3,870,047



LAW DEPARTMENT

Mission

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



Significant Changes

None

Outcome, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Innovative and Operationally Excellent City				
Goal	Effectively protect the City's interests				
Measure	In-house hourly rate less than private sector	\$146	Less than \$200	Less than \$200	Less than \$200
Outcome	Equitable and Inclusive City				
Goal	Fair resolution to discrimination complaints				
Measure	Maintain on-time case turnaround 67% of time	34%	67%	67%	67%
Outcome	Safe and Healthy City				
Goal	Maintaining a low crime rate				
Measure	Conviction Integrity Rate	100%	Above 90%	Above 90%	Above 90%

General Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 167,406	\$ 170,922	\$ 208,805	\$ 220,892
Charges for Services	\$ 578	\$ 15,400	\$ 15,400	\$ 15,400
Total Revenue	\$ 167,984	\$ 186,322	\$ 224,205	\$ 236,292
Personnel Services	\$ 3,165,270	\$ 3,306,518	\$ 3,390,817	\$ 3,520,396
Materials & Supplies	\$ 20,723	\$ 30,200	\$ 28,700	\$ 28,700
Other Services & Charges	\$ 299,692	\$ 360,077	\$ 382,462	\$ 385,483
Capital Outlay - Equipment	\$ 13,568	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,499,253	\$ 3,696,795	\$ 3,801,979	\$ 3,934,579

LAW DEPARTMENT

Grants In Aid Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 72,500	\$ 89,600	\$ 68,200	\$ 71,500
Charges for Services	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 72,500	\$ 89,600	\$ 68,200	\$ 71,500
Personnel Services	\$ 111,656	\$ 74,613	\$ 54,568	\$ 57,423
Materials & Supplies	\$ -	\$ -	\$ -	\$ -
Other Services & Charges	\$ 1,281	\$ 13,500	\$ 13,500	\$ 13,500
Total Expenditures	\$ 112,937	\$ 88,113	\$ 68,068	\$ 70,923



LAW PERSONNEL SUMMARY

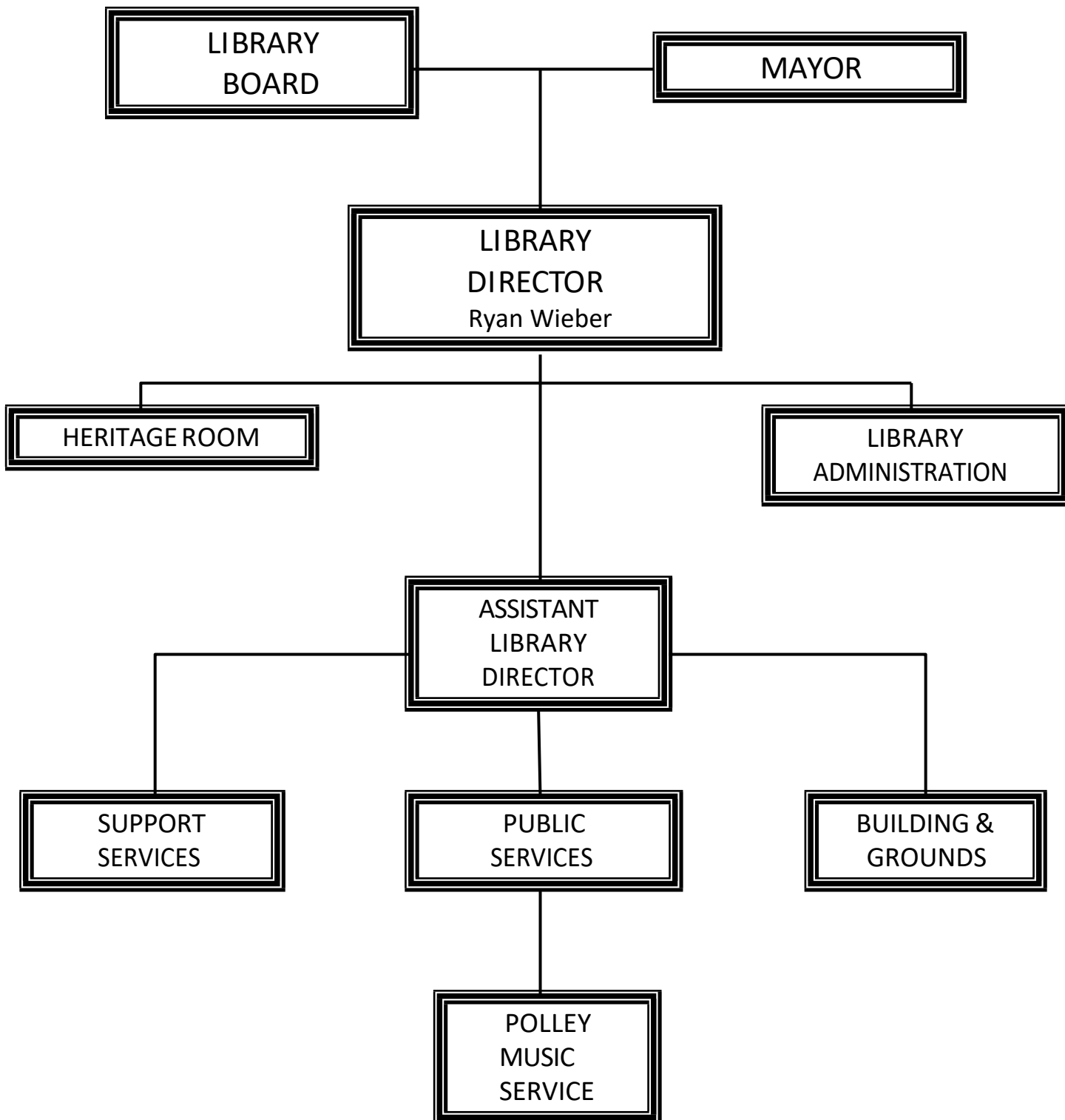
	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND			
HUMAN RIGHTS	3.40	3.85	3.85
LAW	29.00	29.00	29.00
TOTAL GENERAL FUND	32.40	32.85	32.85
GRANTS-IN-AID FUND			
HUMAN RIGHTS/EEOC	0.50	0.25	0.25
HUMAN RIGHTS/HUD	0.60	0.40	0.40
TOTAL GRANTS-IN-AID FUND	1.10	0.65	0.65
TOTAL ALL FUNDS	33.50	33.50	33.50

LAW DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2021-22</u>	<u>FTE'S 2022-23</u>	<u>FTE'S 2023-24</u>
GENERAL FUND				
PROSECUTION ASSISTANT	X0024	4.00	4.00	4.00
LEGAL SECRETARY	X0026	3.00	3.00	3.00
PARALEGAL	X0028	2.00	2.00	2.00
EXCLUDED SENIOR OFFICE SPECIALIST	X0034	2.00	2.00	2.00
EXECUTIVE ASSISTANT	W0633	1.00	1.00	1.00
ATTORNEY I	M0705	1.00	0.00	0.00
ATTORNEY II	W0706	2.00	5.00	5.00
SENIOR ATTORNEY	W0707	11.00	9.00	9.00
CHIEF ASSISTANT CITY ATTORNEY	W0708	2.00	2.00	2.00
CITY ATTORNEY	D0710	1.00	1.00	1.00
SENIOR OFFICE ASSISTANT	N1032	0.00	0.25	0.25
SENIOR CIVIL RIGHTS INVESTIGATOR	C2254	1.40	1.60	1.60
HUMAN RIGHTS MANAGER	W2255	1.00	1.00	1.00
COMMUNITY OUTREACH COORDINATOR	C2500	1.00	1.00	1.00
TOTAL GENERAL FUND		32.40	32.85	32.85
GRANTS-IN-AID FUND				
SENIOR OFFICE ASSISTANT	N1032	0.50	0.25	0.25
SENIOR CIVIL RIGHTS INVESTIGATOR	C2254	0.60	0.40	0.40
TOTAL GRANTS-IN-AID FUND		1.10	0.65	0.65
TOTAL ALL FUNDS		33.50	33.50	33.50

LIBRARY DEPARTMENT

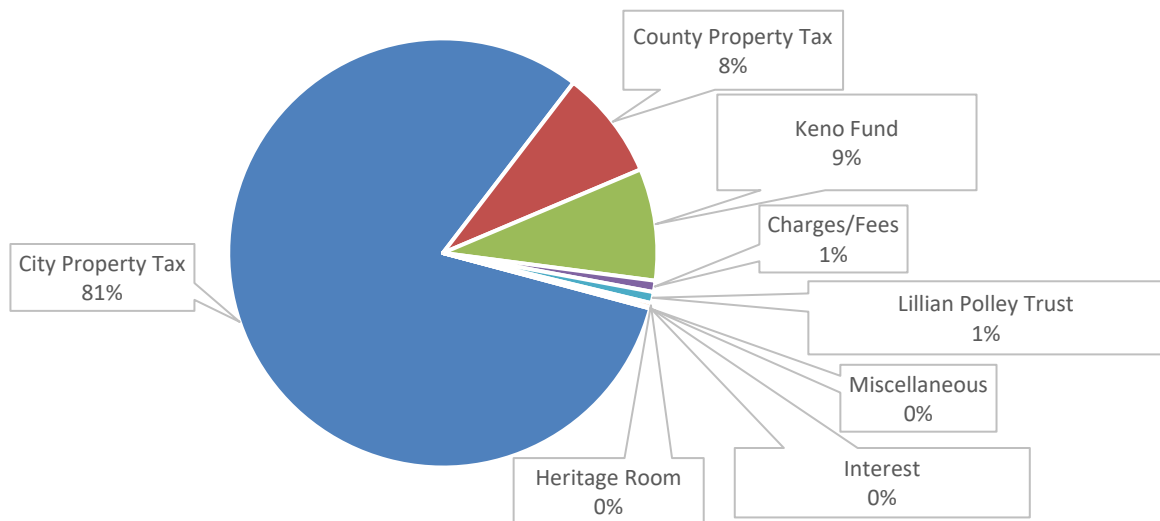


LIBRARY DEPARTMENT

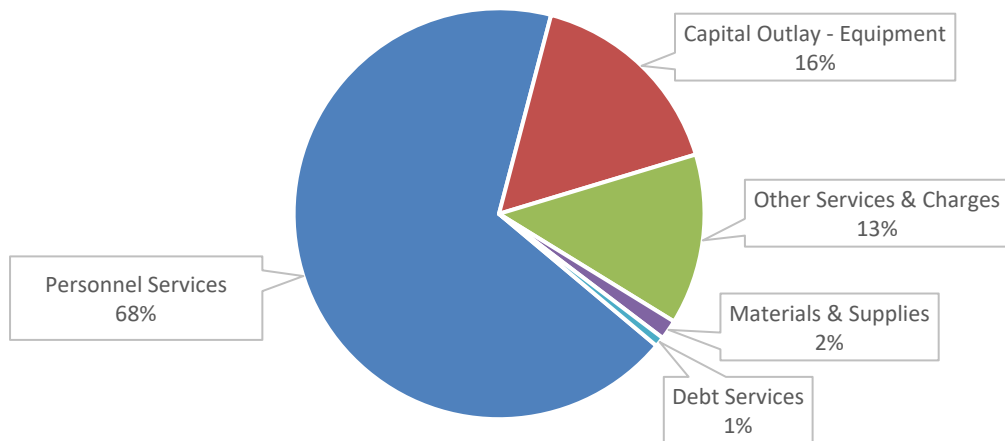
Total Funding Sources 2022-23 - All Funds	
City Property Tax	\$ 9,451,179
County Library Tax	\$ 955,147
Keno Fund	\$ 981,475
Charges/Fees	\$ 99,550
Lillian Polley Trust	\$ 96,620
Heritage Room	\$ 37,511
Interest	\$ 9,500
Miscellaneous	\$ 450
Total	\$ 11,631,432

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 7,905,056
Capital Outlay - Equipment	\$ 1,891,475
Other Services & Charges	\$ 1,565,001
Materials & Supplies	\$ 179,000
Debt Service	\$ 90,900
Total	\$ 11,631,432

Total Funding Sources 2022-23
100% = \$11,631,432



Total Expenditures Budget 2022-23
100% = \$11,631,432



LIBRARY DEPARTMENT

Mission

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

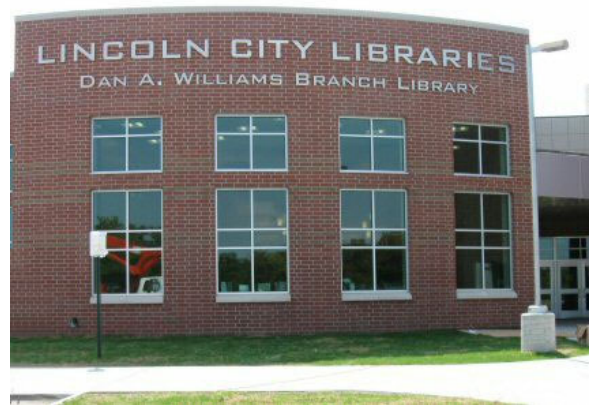
Significant Changes

- Eliminate overdue fines on materials for adults
- Increase .50 FTE for programming and outreach at Eiseley and Williams Branches
- In FY2023-24 increase .50 FTE for programming and outreach for bookmobile

Outcome, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Vibrant City Economy and Quality of Life				
Goal	Maintain or increase rate of participation in reading programs.				
Measure	Youth ages 0-17: maintain rate of participation in the Summer Reading Program at 20% of total Lincoln/Lancaster County youth population with 50% successfully completing the program.	11.9% Participate 41.7% completed	20% Participate 50% Complete	20% Participate 50% Complete	20% Participate 50% Complete
Outcome	Vibrant City Economy and Quality of Life				
Goal	Provide community services that enhance neighborhoods				
Measure	Maintain per capita check-out rate	8.7	9.8	9.8	9.8
Outcome	Vibrant City Economy and Quality of Life				
Goal	Provide community spaces and programs that enhance neighborhood vitality.				
Measure	Maintain number of annual meeting room bookings for community events.	121	1,800	1,800	1,800

LIBRARY DEPARTMENT



Library Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ 9,022,920	\$ 9,120,069	\$ 9,451,179	\$ 9,850,808
Transfer In	\$ 91	\$ -	\$ -	\$ -
Intergovernmental	\$ 895,417	\$ 943,341	\$ 955,147	\$ 998,418
Fees and Fines	\$ 166,962	\$ 165,000	\$ 72,000	\$ 67,000
Charges for Services	\$ 26,620	\$ 30,550	\$ 27,550	\$ 27,550
Interest	\$ 17,751	\$ 9,500	\$ 9,500	\$ 9,500
Miscellaneous	\$ 245	\$ 450	\$ 450	\$ 450
Total Revenue	\$ 10,130,006	\$ 10,268,910	\$ 10,515,826	\$ 10,953,726
Personnel Services	\$ 6,891,367	\$ 7,704,586	\$ 7,781,175	\$ 8,079,663
Capital Outlay - Equipment	\$ 867,278	\$ 1,426,774	\$ 900,000	\$ 955,000
Other Service & Charges	\$ 1,309,848	\$ 885,650	\$ 1,564,751	\$ 1,641,163
Materials & Supplies	\$ 130,200	\$ 161,000	\$ 179,000	\$ 187,000
Debt Services	\$ 90,832	\$ 90,900	\$ 90,900	\$ 90,900
Total Expenditures	\$ 9,289,525	\$ 10,268,910	\$ 10,515,826	\$ 10,953,726
Lillian Polley Trust	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Donations/Contributions	\$ 103,368	\$ 117,742	\$ 95,220	\$ 97,769
Interest	\$ 1,470	\$ -	\$ 1,400	\$ 1,400
Total Revenue	\$ 104,838	\$ 117,742	\$ 96,620	\$ 99,169
Personnel Services	\$ 80,604	\$ 103,167	\$ 86,370	\$ 88,919
Capital Outlay - Equipment	\$ 4,993	\$ 10,000	\$ 10,000	\$ 10,000
Other Service & Charges	\$ -	\$ 250	\$ 250	\$ 250
Total Expenditures	\$ 85,597	\$ 113,417	\$ 96,620	\$ 99,169

LIBRARY DEPARTMENT

Keno	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 1,114,218	\$ 952,884	\$ 981,475	\$ 1,010,930
Total Revenues	\$ 1,114,218	\$ 952,884	\$ 981,475	\$ 1,010,930

Capital Outlay - Equipment	\$ 955,215	\$ 952,884	\$ 981,475	\$ 1,010,930
Materials & Supplies	\$ 3,578	\$ -	\$ -	\$ -
Transfers	\$ 175,300	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,134,093	\$ 952,884	\$ 981,475	\$ 1,010,930

Heritage Room	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Donations/Contributions	\$ 44,496	\$ 35,089	\$ 36,761	\$ 40,323
Interest	\$ 755	\$ -	\$ 750	\$ 750
Total Revenues	\$ 45,251	\$ 35,089	\$ 37,511	\$ 41,073

Personnel Services	\$ 32,608	\$ 34,927	\$ 37,511	\$ 41,073
Total Expenditures	\$ 32,608	\$ 34,927	\$ 37,511	\$ 41,073



LIBRARY PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
ADMINISTRATION	7.80	7.80	7.80
PUBLIC SERVICE	84.24	84.74	85.24
SUPPORT SERVICES	12.50	12.50	12.50
BUILDINGS & GROUNDS	1.00	1.00	1.00
LIBRARY FUND	105.54	106.04	106.54

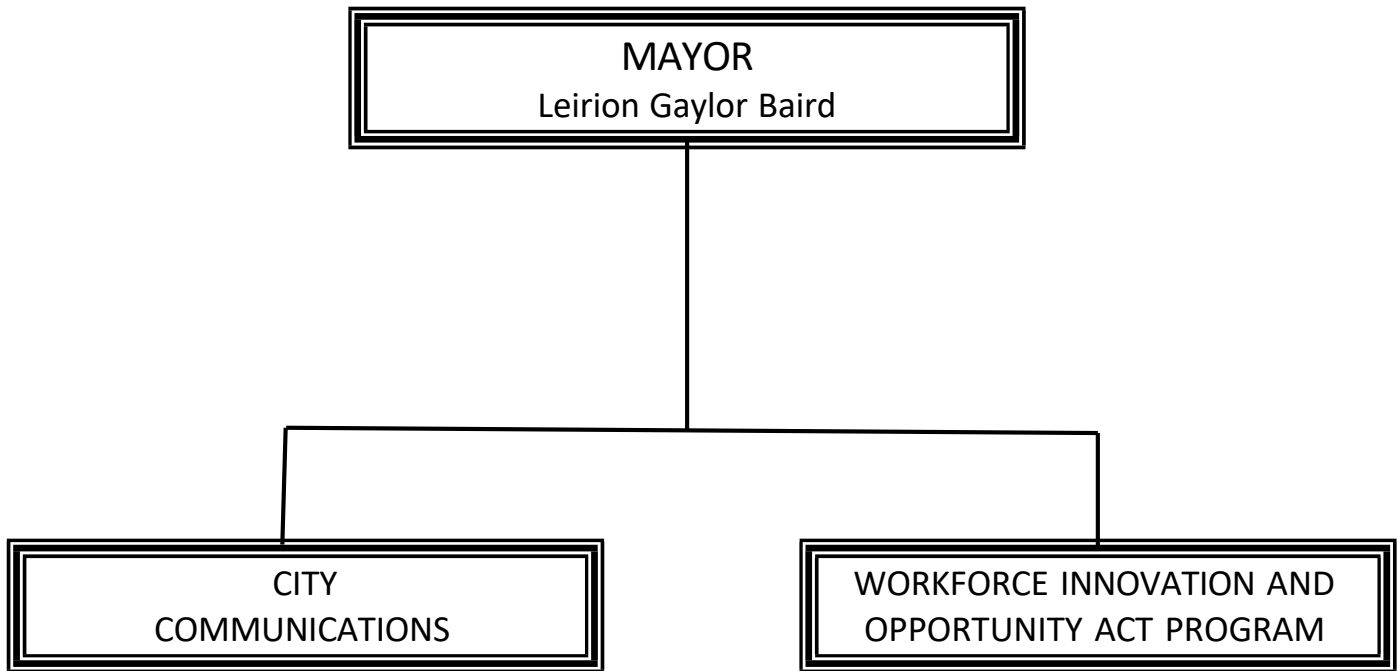
LIBRARY DEPARTMENT

DONATIONS FUND	0.50	0.50	0.50
LILLIAN POLLEY TRUST FUND	1.00	1.00	1.00
TOTAL ALL FUNDS	107.04	107.54	108.04

POSITION DETAIL

	Class Code	FTE'S <u>2021-22</u>	FTE'S <u>2022-23</u>	FTE'S <u>2023-24</u>
LIBRARY FUND				
ACCOUNT CLERK II	N1121	0.80	0.80	0.80
ACCOUNTANT	A1125	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
ASST LIBRARY DIRECTOR	M4130	1.00	1.00	1.00
BUILDING SUPERINTENDENT	A5110	1.00	1.00	1.00
ENTRY LEVEL WORKER	U4901	17.27	17.27	17.27
INTERMEDIATE LEVEL WORKER	U4902	1.75	1.75	1.75
LIBRARIAN	A4116	9.25	9.25	9.25
LIBRARY COORDINATOR	A4118	3.00	3.00	3.00
LIBRARY DIRECTOR	D4132	1.00	1.00	1.00
LIBRARY MANAGER	A4117	7.00	7.00	7.00
LIBRARY SERVICE ASSOCIATE	C4114	49.25	49.75	50.25
LIBRARY SERVICE SUPERVISOR	A4115	5.75	5.75	5.75
NETWORK ADMINISTRATOR I	A1484	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	2.00	2.00	2.00
PROFESSIONAL/TECHNICAL WORKER	U4904	0.47	0.47	0.47
PUBLIC INFORMATION SPECIALIST I	C1641	1.00	1.00	1.00
SYSTEM SUPERVISOR	M1520	1.00	1.00	1.00
SYSTEMS SPECIALIST III	C1516	1.00	1.00	1.00
TOTAL LIBRARY FUND		105.54	106.04	106.54
HERITAGE ROOM				
LIBRARIAN	A4116	0.50	0.50	0.50
TOTAL DONATIONS FUND		0.50	0.50	0.50
LILLIAN POLLEY TRUST FUND				
LIBRARIAN	A4116	1.00	1.00	1.00
TOTAL LILLIAN POLLEY FUND		1.00	1.00	1.00
TOTAL ALL FUNDS		107.04	107.54	108.04

MAYOR'S DEPARTMENT

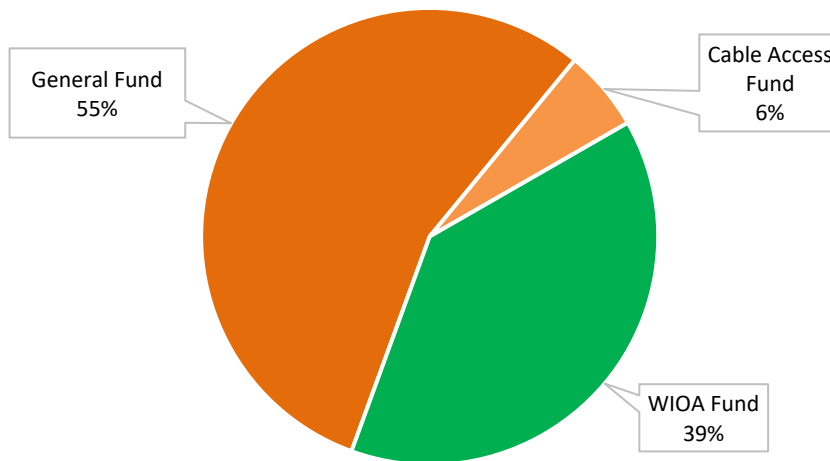


MAYOR'S DEPARTMENT

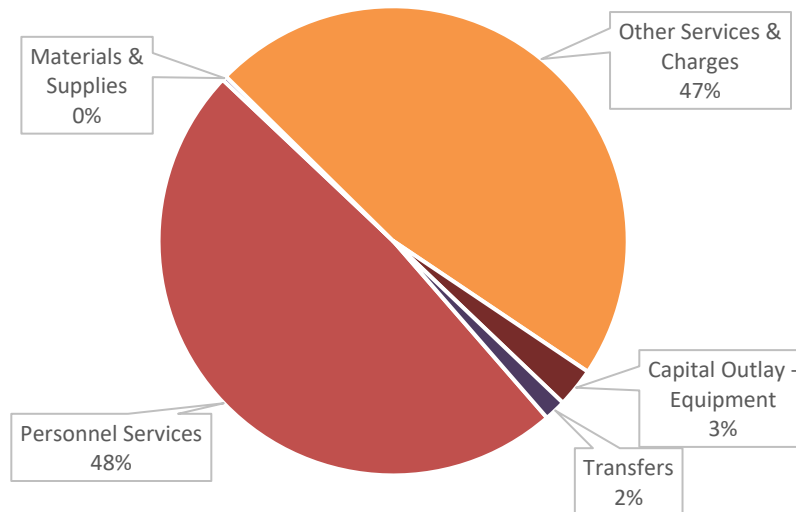
Total Funding Sources 2022-23 - All Funds		
General Fund	\$	2,051,254
Cable Access Fund	\$	213,146
WIOA Fund	\$	1,438,465
Total	\$	3,702,865

Total Expenditures Budget 2022-23 - All Funds		
Personnel Services	\$	1,793,748
Materials & Supplies	\$	11,595
Other Services & Charges	\$	1,742,522
Capital Outlay - Equipment	\$	100,000
Transfers	\$	55,000
Total	\$	3,702,865

Total Funding Sources 2022-23
100% = \$3,702,865



Total Expenditures Budget 2022-23 -
100% = \$3,702,865



MAYOR'S DEPARTMENT

Mission

Our vision statement, the direction for our administration, is 'Leading Lincoln toward a more successful, secure, and shared future.' We believe that local government is less an institution and more an extension of our community, one that elevates and improves people's lives.

Through this budget and the administration of the programs and policies for the City of Lincoln, the Mayor has prioritized five areas of focus establishing goals and outcomes for service to city residents:

- Safe and Healthy City
- Strong and Resilient City
- Vibrant City Economy and Quality of Life
- Equitable and Inclusive City
- Innovative and Operationally Excellent City

Significant Changes

- Added an Economic Development Specialist to provide specialized, streamlined support for local building and development projects, including affordable housing coordination



MAYOR'S DEPARTMENT

General Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Fees and Fines	\$ 11,632	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 3,031	\$ -	\$ 3,059	\$ 3,138
Charges for Services	\$ 14,905	\$ 63,394	\$ 63,300	\$ 79,300
Transfers	\$ 5,879	\$ 72,369	\$ -	\$ -
Total Revenue	\$ 35,447	\$ 135,763	\$ 66,359	\$ 82,438

Personnel Services	\$ 1,232,303	\$ 1,487,858	\$ 1,610,776	\$ 1,675,330
Materials & Supplies	\$ 2,854	\$ 4,275	\$ 4,675	\$ 4,675
Other Services & Charges	\$ 186,970	\$ 218,855	\$ 405,803	\$ 414,087
Capital Outlay-Equipment	\$ 920	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Total Expenditures	\$ 1,423,047	\$ 1,740,988	\$ 2,051,254	\$ 2,124,092

Cable Access Television Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Fines and Fees	\$ 196,622	\$ 224,000	\$ 190,000	\$ 180,000
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 196,622	\$ 224,000	\$ 190,000	\$ 180,000

Personnel Services	\$ 27,607	\$ 28,555	\$ 28,656	\$ 30,031
Materials & Supplies	\$ 4	\$ 3,500	\$ 6,920	\$ 3,000
Other Services & Charges	\$ 36,602	\$ 75,809	\$ 77,570	\$ 77,976
Transfers	\$ 9,979	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 230,433	\$ 100,000	\$ 100,000	\$ 100,000
Total Expenditures	\$ 304,625	\$ 207,864	\$ 213,146	\$ 211,007

WIOA Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 1,102,247	\$ 1,712,701	\$ 1,438,466	\$ 1,451,477
Transfers	\$ 12,032	\$ 25,000	\$ -	\$ -
Total Revenues	\$ 1,114,279	\$ 1,737,701	\$ 1,438,466	\$ 1,451,477

Personnel Services	\$ 54,644	\$ -	\$ 154,316	\$ 164,964
Materials & Supplies	\$ 267	\$ -	\$ -	\$ 2,363
Other Services & Charges	\$ 1,180,625	\$ 1,670,571	\$ 1,259,149	\$ 1,259,149
Transfers	\$ -	\$ 67,130	\$ 25,000	\$ 25,000
Total Expenditures	\$ 1,235,536	\$ 1,737,701	\$ 1,438,465	\$ 1,451,476

MAYOR'S DEPARTMENT



MAYOR DEPARTMENT PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
CABLE ACCESS FUND	0.25	0.25	0.25
WIOA FUND	0.00	1.78	1.78
GENERAL FUND			
CITY COMMUNICATIONS	6.75	6.75	6.75
MAYOR'S OFFICE	10.00	11.00	11.00
WIOA	2.00	1.98	1.98
TOTAL GENERAL FUND	18.75	19.73	19.73
TOTAL ALL FUNDS	19.00	21.76	21.76

MAYOR'S DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2021-22</u>	<u>FTE'S 2022-23</u>	<u>FTE'S 2023-24</u>
CABLE ACCESS FUND				
PUBLIC INFORMATION SPECIALIST III	A1643	0.25	0.25	0.25
TOTAL CABLE ACCESS FUND		0.25	0.25	0.25
GENERAL FUND				
ACCOUNTANT	A1125	0.00	0.08	0.08
ADMIN ASST TO THE MAYOR	D0653	5.00	5.00	5.00
COMMUNITY RESOURCE SPECIALIST	C2408	0.00	1.00	1.00
ECONOMIC DEVELOPMENT SPECIALIST	A2214	0.00	1.00	1.00
EXCLUDED OFFICE SPECIALIST	X0034	2.00	1.00	1.00
EXECUTIVE ASSISTANT	W0633	1.00	2.00	2.00
INTERNET SUPPORT SPECIALIST	N1466	1.00	1.00	1.00
MAYOR	L1700	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	0.00	0.10	0.10
OMBUDSMAN	E0655	1.00	1.00	1.00
PROGRAM MANAGER	A2413	1.00	0.80	0.80
PROGRAM MONITOR	A2260	1.00	0.00	0.00
PUBLIC INFORMATION SPECIALIST II	A1642	3.00	3.00	3.00
PUBLIC INFORMATION SPECIALIST III	A1643	1.75	1.75	1.75
PUBLIC INFORMATION OFFICER	M1645	1.00	1.00	1.00
TOTAL GENERAL FUND		18.75	19.73	19.73
GENERAL FUND		18.75	19.73	19.73
WIOA FUND				
ACCOUNTANT	A1125	0.00	0.68	0.68
OFFICE SPECIALIST	N1034	0.00	0.90	0.90
PROGRAM MANAGER	A2413	0.00	0.20	0.20
TOTAL WIOA FUND		0.00	1.78	1.78
TOTAL ALL FUNDS		19.00	21.76	21.76

MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGETS - FUND DESCRIPTIONS

Advance Acquisition Fund – Created by City Charter to acquire real estate for public purposes. Proceeds from sale of real estate are credited to this fund and may be used for actions necessary to acquire real estate.

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

Cash Reserve Fund - To provide funding for special projects or to cover shortfalls in other revenue sources. It is currently funded by revenue from settlements with telecommunications companies on telecommunications occupation tax.

Community Health Endowment - To account for the revenue and expenditures of the Community Health Endowment. The Endowment was funded by proceeds from the sale of Lincoln General Hospital.

Fast Forward - To make funds available for economic development projects where there is a demonstrated benefit to the community and/or where incentives can positively influence the outcome of a project.

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

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

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

Turnback Tax Fund – The revenue comes from State share of sales tax collected from businesses within 600 yards of an eligible sports arena or convention facility. Revenue is used for debt service payments issued by West Haymarket JPA for the arena and 10% can be used for affordable housing if enough revenue is being generated to cover debt service.

General Fund/Unassigned Revenue – To account for revenues that support the entire City and not just one specific department. Major revenue sources include property tax, sales tax, interest, occupation tax, and fees and permits.

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

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

General Fund/General Expense - To pay for centralized fringe benefits, services and equipment that are a benefit to the entire City and not just one specific department. Resources are derived from general tax revenues.

General Fund/Interfund Transfers Division - To account for monies transferred from General Fund to various funds through which the resources are expended. Funds are provided by general tax revenues.

General Fund/Special Events Division - To account for expenditures incurred throughout the City for co-sponsored special events. Includes Fourth of July and Lincoln Marathon. Funds are provided by general tax revenues.

General Fund/Street Light Division - To account for the cost of operating street lights. Funds are provided by general tax revenues.

MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGETS - SIGNIFICANT CHANGES

- Sales Tax Revenue is projected at \$15.5 million more than FY2021-22 Adopted Budget.
- The Property Tax rate is to be reduced ½ cent.
- \$1.2 million is appropriated in each year to begin setting aside funding for a 27th pay period in FY2027-28.
- Transferred \$1 million from the General Fund reserves to appropriate to the Fast Forward Fund in FY2022-23 for business recruitment, retention, and expansion.

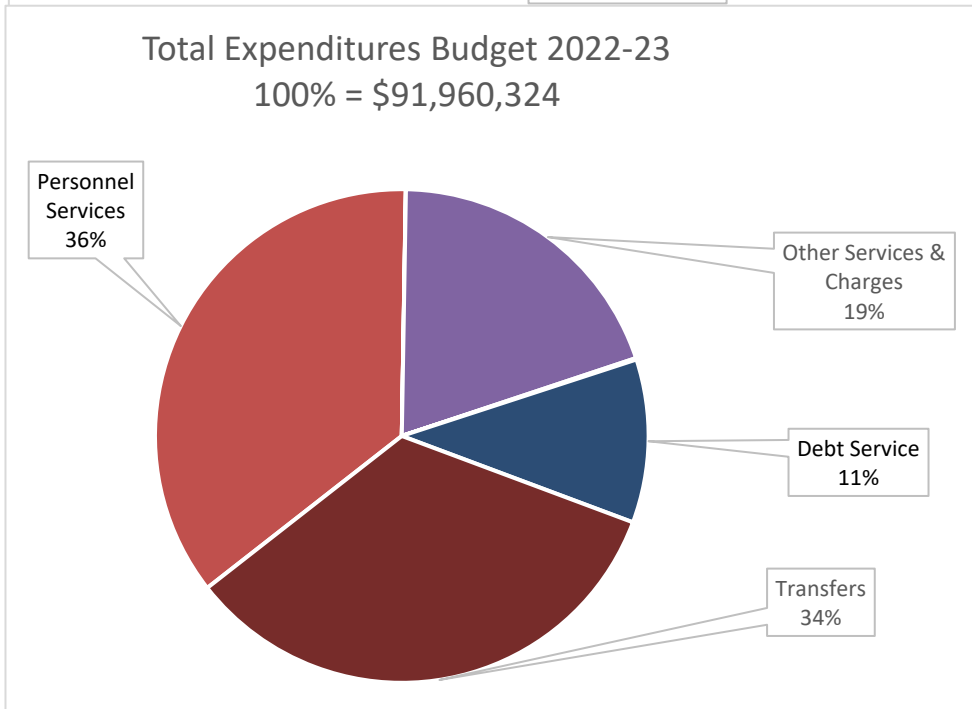
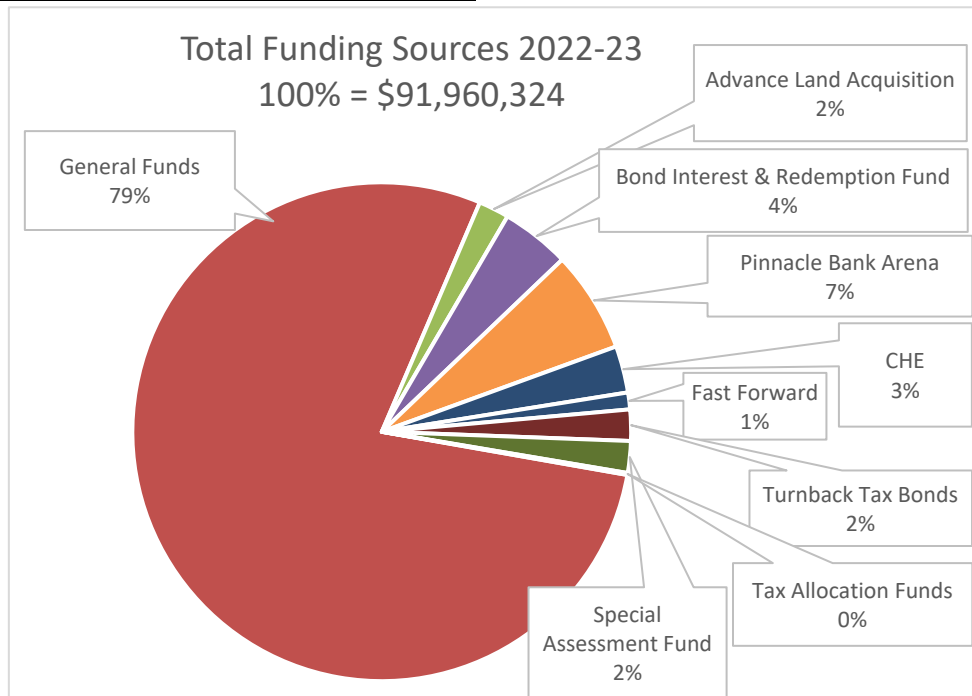
MISCELLANEOUS BUDGETS

Total Funding Sources 2022-23 - All Funds

General Funds	\$ 72,339,429
Advance Land Acquisition	\$ 1,820,000
Bond Interest & Redemption Fund	\$ 4,104,925
Pinnacle Bank Arena	\$ 6,040,493
CHE	\$ 2,788,461
Fast Forward	\$ 1,000,000
Turnback Tax Bonds	\$ 1,860,009
Special Assessment Fund	\$ 1,884,100
Tax Allocation Funds	\$ 122,907
Total	\$ 91,960,324

Total Expenditures Budget 2022-23 - All Funds

Personnel Services	\$ 32,934,729
Materials & Supplies	\$ 14,300
Other Services & Charges	\$ 18,036,839
Capital Outlay - Equipment	\$ 85,000
Capital Outlay - Improvements	\$ 5,000
Debt Service	\$ 9,841,137
Transfers	\$ 31,043,319
Total	\$ 91,960,324



MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGETS - REVENUES AND EXPENDITURES BY FUND

Advance Land Acquisition	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Misc	\$ 902,627	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 7,888	\$ -	\$ -	\$ -
Total Revenue	\$ 910,515	\$ -	\$ -	\$ -
Other Services & Charges	\$ 3,233	\$ 20,000	\$ 20,000	\$ 20,000
Transfers	\$ 767,469	\$ 90,000	\$ 1,800,000	\$ -
Total Expenditures	\$ 770,702	\$ 110,000	\$ 1,820,000	\$ 20,000

Bond Interest & Redemption Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ 4,298,500	\$ 4,108,785	\$ 4,092,685	\$ 3,381,585
Interest	\$ 19,632	\$ 12,240	\$ 12,240	\$ 12,240
Total Revenue	\$ 4,318,132	\$ 4,121,025	\$ 4,104,925	\$ 3,393,825
Other Services & Charges	\$ 3,000	\$ -	\$ -	\$ -
Debit Service	\$ 4,088,357	\$ 4,121,025	\$ 4,104,925	\$ 3,393,825
Total Expenditures	\$ 4,091,357	\$ 4,121,025	\$ 4,104,925	\$ 3,393,825

Cash Reserve Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Other Services & Charges	\$ 24,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 24,000	\$ -	\$ -	\$ -

Community Health Endowment	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 5,883	\$ -	\$ -	\$ -
Interest	\$ 15,109,515	\$ 3,123,000	\$ 2,788,461	\$ 2,808,451
Donations	\$ 1,000	\$ -	\$ -	\$ -
Total Revenues	\$ 15,116,398	\$ 3,123,000	\$ 2,788,461	\$ 2,808,451
Personnel Services	\$ 432,153	\$ 482,236	\$ 500,905	\$ 521,216
Materials & Supplies	\$ 4,474	\$ 6,372	\$ 4,200	\$ 6,225
Other Services & Charges	\$ 1,687,794	\$ 2,581,188	\$ 2,283,356	\$ 2,281,010
Total Expenditures	\$ 2,124,421	\$ 3,069,796	\$ 2,788,461	\$ 2,808,451

Fast Forward	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Interest	\$ 22,520	\$ -	\$ -	\$ -
Tranfers	\$ -	\$ -	\$ 1,000,000	\$ -
Total Revenues	\$ 22,520	\$ -	\$ 1,000,000	\$ -
Other Services & Charges	\$ -	\$ -	\$ 1,000,000	\$ -
Total Expenditures	\$ -	\$ -	\$ 1,000,000	\$ -

MISCELLANEOUS BUDGETS

Pinnacle Bank Area	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Charges for Services	\$ 4,178,142	\$ 5,272,133	\$ 6,040,493	\$ 6,040,493
Total Revenues	\$ 4,178,142	\$ 5,272,133	\$ 6,040,493	\$ 6,040,493
Personnel Services	\$ 1,184,517	\$ 3,413,533	\$ 3,580,693	\$ 3,580,693
Other Services & Charges	\$ 4,723,443	\$ 2,108,600	\$ 2,459,800	\$ 2,459,800
Total Expenditures	\$ 5,907,960	\$ 5,522,133	\$ 6,040,493	\$ 6,040,493
Special Assessment Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Fees and Fines	\$ 1,599,363	\$ 1,982,965	\$ 1,625,000	\$ 1,625,000
Tranfers	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,599,363	\$ 1,982,965	\$ 1,625,000	\$ 1,625,000
Other Services & Charges	\$ -	\$ 3,363	\$ -	\$ -
Debt Services	\$ 281,963	\$ 285,340	\$ 284,100	\$ 282,620
Transfers	\$ 1,134,755	\$ 1,599,900	\$ 1,600,000	\$ 1,600,000
Total Expenditures	\$ 1,416,718	\$ 1,888,603	\$ 1,884,100	\$ 1,882,620
Tax Allocation Funds	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 461,977	\$ 439,263	\$ 122,907	\$ 115,717
Total Revenues	\$ 461,977	\$ 439,263	\$ 122,907	\$ 115,717
Debt Service	\$ 461,977	\$ 247,267	\$ 122,907	\$ 115,717
Total Expenditures	\$ 461,977	\$ 247,267	\$ 122,907	\$ 115,717
Turnback Tax Bonds	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ 1,453,709	\$ 439,675	\$ 1,800,000	\$ 2,300,000
Interest	\$ 12,758	\$ -	\$ -	\$ -
Total Revenues	\$ 1,466,467	\$ 439,675	\$ 1,800,000	\$ 2,300,000
Other Services & Charges	\$ 1,450	\$ -	\$ -	\$ -
Debt Services	\$ 1,560,369	\$ 1,743,131	\$ 1,548,448	\$ 1,539,548
Transfers	\$ -	\$ -	\$ 311,561	\$ 230,000
backTotal Expenditures	\$ 1,561,819	\$ 1,743,131	\$ 1,860,009	\$ 1,769,548

MISCELLANEOUS BUDGETS

General Fund/Unassigned Revenue	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 55,965	\$ 980	\$ 500	\$ 500
Taxes	\$ 152,543,132	\$ 150,963,142	\$ 169,004,146	\$ 175,618,429
Fees and Fines	\$ 435,866	\$ 556,700	\$ 488,500	\$ 493,500
Intergovernmental	\$ 1,134,538	\$ 1,088,163	\$ 973,460	\$ 973,929
Interest	\$ 10,939,354	\$ 12,956,800	\$ 11,805,800	\$ 12,412,108
Charges for Services	\$ 2,993,389	\$ 2,915,345	\$ 3,380,000	\$ 3,380,000
Transfers	\$ 1,970,421	\$ 1,918,530	\$ 1,935,026	\$ 1,865,026
Total Revenues	\$ 170,072,665	\$ 170,399,660	\$ 187,587,432	\$ 194,743,492

General Fund/Contingency	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Transfers	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Total Revenues	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Other Services & Charges	\$ -	\$ 765,000	\$ 765,000	\$ 765,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 765,000	\$ 765,000	\$ 765,000

General Fund/Debt Service	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Taxes	\$ 328,816	\$ 250,000	\$ -	\$ -
Interest	\$ -	\$ -	\$ 310,000	\$ 310,000
Total Revenues	\$ 328,816	\$ -	\$ 310,000	\$ 310,000
Debt - Sidewalks (18039)	\$ 490,070	\$ 487,020	\$ 597,120	\$ 599,820
Debt - Entryway Corridor (18040)	\$ 304,587	\$ 306,487	\$ 308,087	\$ 309,387
Total Expenditures	\$ 794,657	\$ 793,507	\$ 905,207	\$ 909,207

General Fund/General Expense	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 328,850	\$ -	\$ -	\$ -
Charges for Services	\$ 50,067	\$ -	\$ -	\$ -
Donations	\$ 92,620	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 270,000	\$ 225,000	\$ 225,000
Total Revenues	\$ 471,537	\$ 270,000	\$ 225,000	\$ 225,000
Personnel Services	\$ 21,933,852	\$ 27,034,589	\$ 28,776,131	\$ 29,219,822
Materials & Supplies	\$ 718	\$ 4,600	\$ 4,600	\$ 4,600
Other Services & Charges	\$ 7,444,555	\$ 6,561,777	\$ 7,694,583	\$ 7,530,252
Capital Outlay - Equipment	\$ 58,251	\$ 85,000	\$ 85,000	\$ 85,000
Capital Outlay - Improvements	\$ 1,624	\$ -	\$ 5,000	\$ 5,000
Transfers	\$ 388,915	\$ -	\$ 1,000,000	\$ -
Total Expenditures	\$ 29,827,915	\$ 33,685,966	\$ 37,565,314	\$ 36,844,674

MISCELLANEOUS BUDGETS

General Fund/Interfund Transfers	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
City Match Federal Programs	\$ 54,876	\$ 59,599	\$ 51,758	\$ 60,585
City Share of Aging	\$ 2,227,405	\$ 2,290,438	\$ 2,359,152	\$ 2,450,770
City Share of Health	\$ 4,805,098	\$ 5,051,650	\$ 5,369,045	\$ 5,915,195
City Share of Animal Control	\$ 891,829	\$ 939,998	\$ 968,198	\$ 1,008,830
City Share - Street Improvements	\$ -	\$ -	\$ -	\$ -
City Share of StarTran	\$ 7,506,580	\$ 8,265,277	\$ 8,749,161	\$ 9,111,500
City Share of 9-1-1 Communications	\$ 5,154,503	\$ 5,701,626	\$ 5,889,744	\$ 6,320,536
City Share of WIOA	\$ -	\$ 25,000	\$ -	\$ -
Auditorium CIP Projects	\$ -	\$ -	\$ -	\$ -
Library CIP Projects	\$ 40,941	\$ -	\$ 440,000	\$ -
City Share - Transp. & Util. Revolv.	\$ 224,953	\$ 227,223	\$ 385,013	\$ 227,223
City Share of Building & Safety	\$ 1,323,957	\$ 1,401,983	\$ 1,444,042	\$ 1,501,940
Aging CIP Projects	\$ -	\$ 17,472	\$ 18,346	\$ 28,110
9-1-1 Com. CIP Projects	\$ -	\$ -	\$ -	\$ -
City Share - Transportation O & M	\$ 551,250	\$ 657,299	\$ 657,299	\$ 657,299
Total Expenditures	\$ 22,781,392	\$ 24,637,565	\$ 26,331,758	\$ 27,281,988

General Fund/Special Events 4th of July	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
Total Revenues	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
Personnel Services	\$ 18,685	\$ 35,000	\$ 35,000	\$ 35,000
Materials & Supplies	\$ 1,331	\$ 3,000	\$ 3,000	\$ 3,000
Other Services & Charges	\$ 16,127	\$ 79,000	\$ 79,000	\$ 79,000
Total Expenditures	\$ 36,143	\$ 117,000	\$ 117,000	\$ 117,000

General Fund/Special Events Lincoln Marathon	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Personnel Services	\$ 35,913	\$ 42,000	\$ 42,000	\$ 42,000
Materials & Supplies	\$ 1,992	\$ 2,500	\$ 2,500	\$ 2,500
Other Services & Charges	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	\$ 37,905	\$ 54,500	\$ 54,500	\$ 54,500

General Fund/Street Lights	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Other Services & Charges	\$ 3,413,735	\$ 3,348,300	\$ 3,725,100	\$ 3,950,100
Debt Service	\$ 2,340,245	\$ 3,302,628	\$ 2,875,550	\$ 3,406,700
Transfers	\$ (20,386)		\$ -	\$ -
Total Expenditures	\$ 5,733,594	\$ 6,650,928	\$ 6,600,650	\$ 7,356,800

MISCELLANEOUS BUDGETS

General Fund/General Expense -

Detail	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Health Insurance	\$ 17,973,865	\$ 19,388,939	\$ 19,016,615	\$ 19,141,917
Dental Insurance	\$ 691,427	\$ 800,034	\$ 733,467	\$ 737,629
Life Insurance	\$ 112,428	\$ 142,352	\$ 142,160	\$ 142,960
Startran Passports	\$ 68	\$ 1,000	\$ -	\$ -
Pension	\$ 2,415,126	\$ 2,734,856	\$ 3,283,161	\$ 3,425,056
FICA	\$ 80,124	\$ 2,997,593	\$ 3,450,654	\$ 3,608,269
Medicare Tax	\$ 5,498	\$ -	\$ -	\$ -
Unemployment Compensation	\$ -	\$ 50,000	\$ 5,000	\$ 5,000
Employee Assistance Program	\$ 17,662	\$ 44,809	\$ 44,800	\$ 47,000
PEHP	\$ 459,323	\$ 625,648	\$ 655,165	\$ 655,999
Deferred Compensation	\$ 178,331	\$ 249,358	\$ 245,109	\$ 255,992
27th Pay Period	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
TOTAL PERSONNEL	\$ 21,933,852	\$ 27,034,589	\$ 28,776,131	\$ 29,219,822
Office Supplies	\$ 481	\$ 2,600	\$ 2,600	\$ 2,600
Media/Publications	\$ 68	\$ 1,000	\$ 1,000	\$ 1,000
Other Oper Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Postage	\$ 169	\$ -	\$ -	\$ -
TOTAL MATERIALS & SUPPLIES	\$ 718	\$ 4,600	\$ 4,600	\$ 4,600
Misc. Contractual Services	\$ 31,053	\$ 309,000	\$ 395,000	\$ 412,150
Auditing Services	\$ 117,350	\$ 131,000	\$ 137,000	\$ 143,000
Consultant Services	\$ 58,771	\$ 6,190	\$ 82,000	\$ 84,000
Data Processing Service	\$ 491,873	\$ 497,285	\$ 449,272	\$ 465,810
System Develop - I.S.	\$ -	\$ -	\$ -	\$ -
Software	\$ 226,823	\$ 335,730	\$ 465,715	\$ 465,715
Delivery Service	\$ 2,420	\$ 3,000	\$ 3,000	\$ 3,500
Demolition of Bldgs	\$ 32,034	\$ 30,000	\$ 30,000	\$ 30,000
Legal Services	\$ 176,755	\$ 127,000	\$ -	\$ -
State/Federal Lobbying Service	\$ 129,367	\$ -	\$ 145,000	\$ 153,000
Shared Serv - Corrections	\$ -	\$ 20,000	\$ 10,000	\$ 10,000
Shared Serv - Human Serv Adm	\$ 272,990	\$ 271,997	\$ 278,000	\$ 285,000
Shared Serv - Civil Defense	\$ 245,088	\$ 241,695	\$ 251,000	\$ 261,000
Shared Serv - Public Def	\$ 497,419	\$ 522,290	\$ 548,405	\$ 575,825
Temporary Help Services	\$ 2,387	\$ -	\$ -	\$ -
Human Serv Contracts	\$ 658,688	\$ 693,734	\$ 676,777	\$ 696,780
City-Wide Payroll System	\$ 1,743,808	\$ 405,167	\$ 902,238	\$ 929,138
Oracle Financial System	\$ 324,008	\$ 706,700	\$ 396,500	\$ 402,700
Interpreters	\$ 1,521	\$ -	\$ -	\$ -
Meals and Parking	\$ 431	\$ -	\$ -	\$ -
Schools & Conferences	\$ 370	\$ -	\$ -	\$ -
Photocopying	\$ 50	\$ -	\$ -	\$ -
Printing	\$ 21,743	\$ 20,000	\$ 20,000	\$ 20,000
Property Insurance	\$ 26,313	\$ 27,364	\$ 38,174	\$ 41,414
Electricity - Bldg & Grnd	\$ -	\$ 2,000	\$ -	\$ -
Garbage Service	\$ -	\$ -	\$ -	\$ -

MISCELLANEOUS BUDGETS

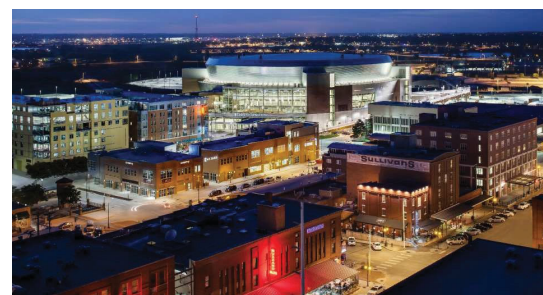
Telephone	\$ 33	\$ 400	\$ 200	\$ 200
Water	\$ -	\$ -	\$ -	\$ -
City Share Linc Center Ma	\$ 422,674	\$ 476,083	\$ 480,602	\$ 495,020
Minor Bldg & Grnds Impr	\$ 309,570	\$ 350,770	\$ 315,000	\$ 315,000
Other Equip Maint & Repai	\$ 24,605	\$ 25,000	\$ 25,000	\$ 25,000
Problem Resolution Team	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Graffiti Abatement	\$ 18,211	\$ 25,000	\$ 25,000	\$ 25,000
Advertising/Media Serv	\$ 4,470	\$ 7,500	\$ 7,500	\$ 7,500
Committee Expense	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Education & Training Expense	\$ 1,500	\$ -	\$ -	\$ -
Election Expense	\$ 3,740	\$ 50,000	\$ 450,000	\$ 200,000
Industrial Promotion	\$ 715,000	\$ 765,000	\$ 765,000	\$ 765,000
Court & Litigation Costs	\$ 48,898	\$ 100,000	\$ 75,000	\$ 75,000
Memberships & Subscriptions	\$ 108,500	\$ 131,900	\$ 128,000	\$ 137,300
Public Relations	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Fees Paid to State of NE	\$ 25	\$ 200	\$ 200	\$ 200
Credit Card/Bank Fees	\$ 34,589	\$ 55,000	\$ 55,000	\$ 55,000
Presentation/Training Mat'l	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Witness Fees	\$ 2,403	\$ 10,000	\$ 10,000	\$ 10,000
Plaques/Awards/Empl Recog	\$ -	\$ -	\$ -	\$ -
Building/Misc Permits	\$ 876	\$ 10,000	\$ 10,000	\$ 10,000
Property Taxes	\$ -	\$ 10,000	\$ 5,000	\$ 5,000
City Sh-Impact Fees(LowInc)	\$ 19,381	\$ 20,000	\$ 20,000	\$ 20,000
City Sh-Impact Fees (Ec Dev)	\$ 619,404	\$ 60,000	\$ 80,000	\$ 80,000
Vehicle/Equipment Replacement	\$ -	\$ -	\$ 308,000	\$ 219,000
Pershing Post Closure Costs	\$ 49,414	\$ 87,772	\$ 80,000	\$ 80,000
TOTAL OTHER SERVICES & CHARGES	\$ 7,444,555	\$ 6,561,777	\$ 7,694,583	\$ 7,530,252
Data Processing Equipment	\$ 58,251	\$ 85,000	\$ 85,000	\$ 85,000
TOTAL CAPITAL OUTLAY - EQUIP	\$ 58,251	\$ 85,000	\$ 85,000	\$ 85,000
City Share of Spec Assess	\$ 1,624	\$ -	\$ 5,000	\$ 5,000
TOTAL CAPITAL OUTLAY - IMPR	\$ 1,624	\$ -	\$ 5,000	\$ 5,000
Cash Transfer Out	\$ 388,915	\$ -	\$ 1,000,000	\$ -
O & M Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS	\$ 388,915	\$ -	\$ 1,000,000	\$ -
TOTAL GENERAL FUND/GENERAL EXPENSE	\$ 29,827,915	\$ 33,685,966	\$ 37,565,314	\$ 36,844,674

MISCELLANEOUS BUDGETS

PINNACLE BANK ARENA BUDGET

PINNACLE BANK ARENA
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING AUGUST 31, 2023

Event Income	
Direct Event Income	
Rental Income	886,600
Service Income	2,326,075
Service Expenses	<u>(3,035,943)</u>
Total Direct Event Income	<u>176,732</u>
Ancillary Income	
F & B Concessions	1,896,690
F & B Catering	359,302
Novelty Sales	105,882
F & B Premium	144,298
Parking	<u>279,577</u>
Total Ancillary Income	<u>2,785,748</u>
Other Event Income	
Premium	81,800
Ticket Commissions	975,152
Facility Fees	<u>372,060</u>
Total Other Event Income	<u>1,429,012</u>
Total Event Income	<u>4,391,493</u>
Other Operating Income	<u>1,049,000</u>
JPA Operational Increment	<u>600,000</u>
Gross Income	<u>6,040,493</u>
Operating Expenses	
Salaries and Wages	4,058,075
Payroll Taxes & Benefits	1,023,270
Labor Allocations to Events	<u>(1,500,652)</u>
Net Salaries and Benefits	3,580,693
Contracted Services	4,000
General and Administrative	472,800
Operating	83,200
Repairs & Maintenance	6,500
Operational Supplies	149,500
Insurance	342,800
Utilities	1,171,000
Management Fees	<u>230,000</u>
Total Operating Expenses	<u>6,040,493</u>
Net Income (Loss)	<u>0</u>



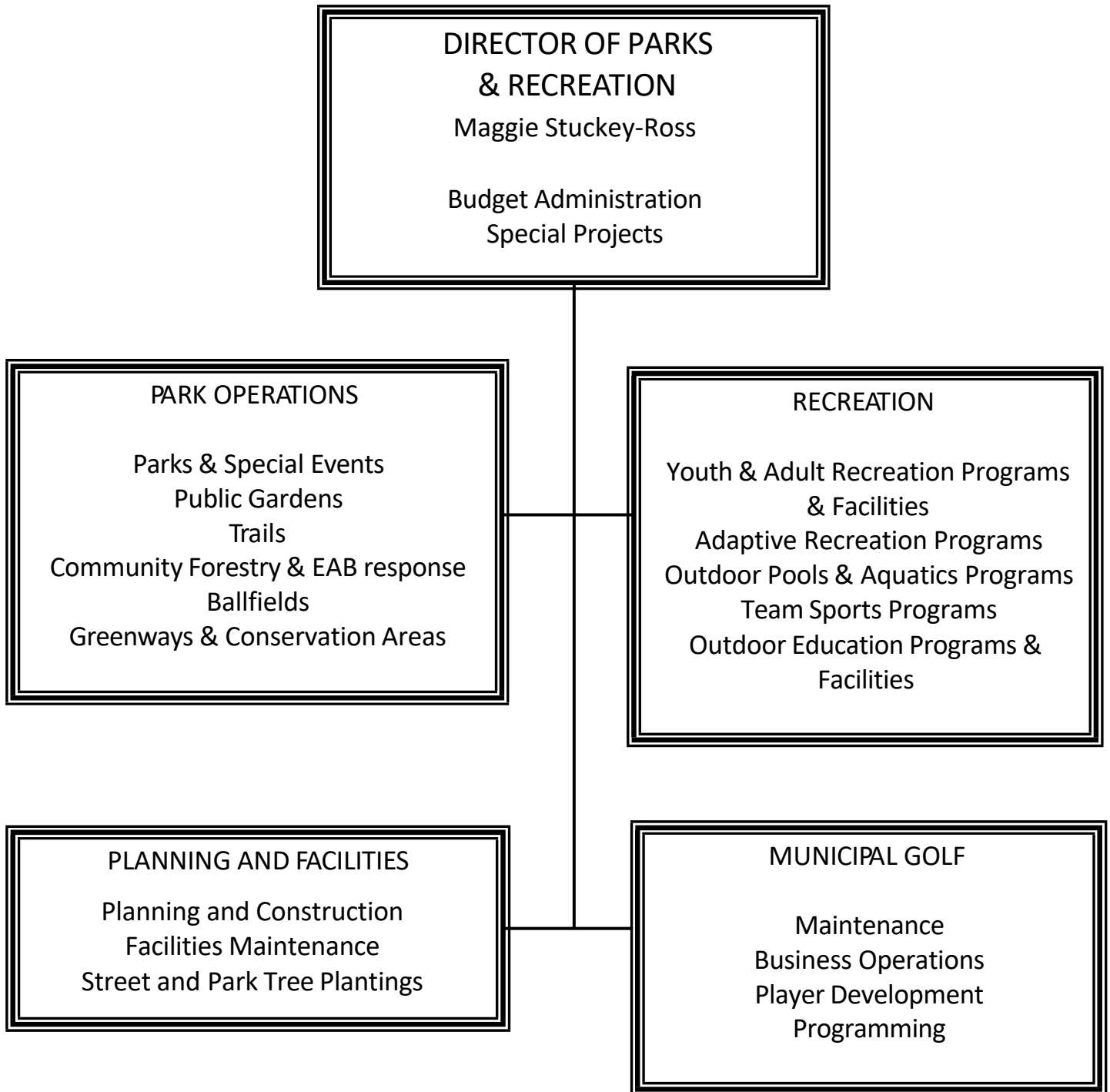
MISCELLANEOUS BUDGETS

COMMUNITY HEALTH ENDOWMENT BUDGET

FY2022-23 and FY2023-24 Budget Community Health Endowment

I. Administration	FY2022-24	FY2023-24
A. Personnel		
1. Salaries	367,434	384,173
2. Pension	22,539	23,666
3. Payroll Taxes/Benefits	110,932	113,377
SUBTOTAL PERSONNEL	500,905	521,216
B. Operating Expenses		
1. Printing/Duplicating/Postage	7,820	7,820
2. Office Equipment/Supplies	4,200	6,225
3. Telephone/Computer Services	21,639	19,125
4. Mileage	500	500
5. Continuing Education	5,000	5,000
6. Meeting Expenses	5,000	5,000
7. Advertising/Television	4,000	4,000
8. Utilities and Maintenance	12,400	12,400
9. Condominium Common Expenses	3,000	3,000
10. Property Insurance	824	894
11. Miscellaneous	756	756
12. Audit	10,750	11,075
13. Payroll Services	3,400	3,400
14. Public Officials Bond	3,267	3,365
15. Professional Services	5,000	5,000
SUBTOTAL OPERATING EXPENSES	87,556	87,560
TOTAL ADMINISTRATION	588,461	608,776
II. Community Disbursements	2,200,000	2,200,000
TOTAL BUDGET	2,788,461	2,808,776

PARKS & RECREATION DEPARTMENT

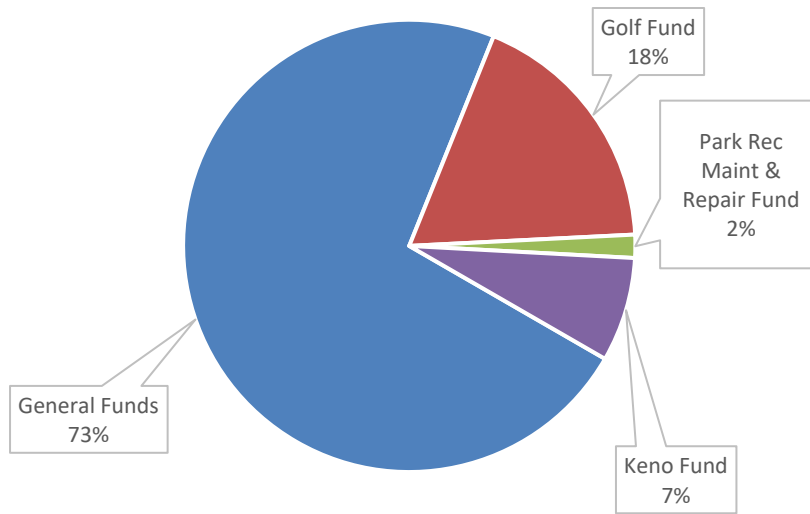


PARKS & RECREATION DEPARTMENT

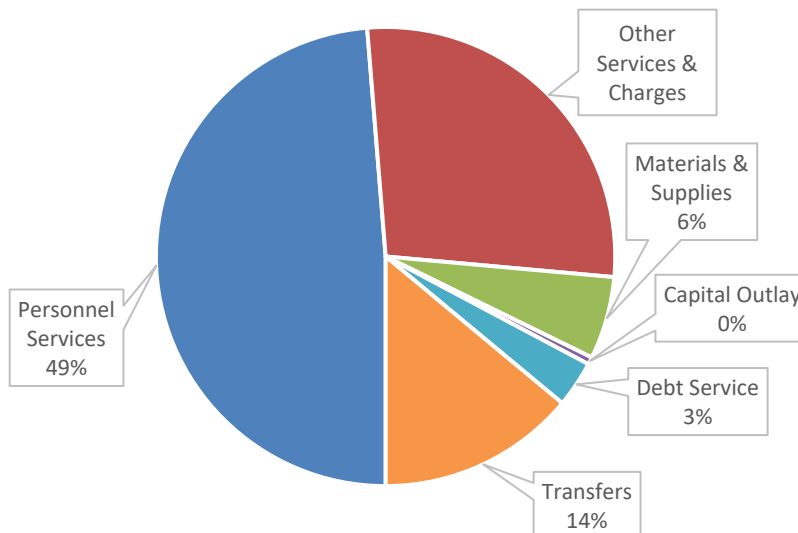
Total Funding Sources 2022-23 - All Funds	
General Funds	\$ 20,777,593
Golf Fund	\$ 5,169,105
Park Rec Maint & Repair Fund	\$ 473,200
Keno Fund	\$ 2,135,382
Total	\$ 28,555,280

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 13,912,800
Other Services & Charges	\$ 7,910,811
Materials & Supplies	\$ 1,662,565
Capital Outlay	\$ 147,000
Debt Service	\$ 931,622
Transfers	\$ 3,990,482
Total	\$ 28,555,280

Total Funding Sources 2022-23
100% = \$28,555,280



Total Expenditures Budget 2022-23
100% = \$28,555,280



PARKS & RECREATION DEPARTMENT

Mission

The mission of the Lincoln Parks and Recreation Department is to be FUNdamental to youth development, active healthy living, livable neighborhoods, environmental stewardship, special places and events, and economic development in our community. The Department accomplishes this by operating and managing more than 7,000 acres of parks and greenways including 130 parks and 134 miles of trails, three public gardens, malls and plazas, public art and display fountains, 120,000 public trees, six recreation centers, nine outdoor pools and two playgrounds, the Pioneers Park Nature Center, and five golf courses. Public recreation programs are offered to youth, adults and seniors including those with special needs.

Significant Changes

- Reduced revenue is forecasted in FY2022-24
- New Parks and Trails Growth in FY2022-24.
- Increase 2.0 FTEs to support Air Park Recreation Center and Williams Branch Library
- Increase Fleet Services Equipment Replacement to 100% and greening the fleet
- Increase 1.0 FTE for Ager Golf Course



PARKS & RECREATION DEPARTMENT

Outcomes, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Strong and Resilient City				
Goal	Preserve and manage natural areas				
Measure	Remove 800 public ash trees annually.	674	800	800	800
Outcome	Strong and Resilient City				
Goal	Preserve and manage natural areas				
Measure	Plant 800 trees to replace public ash trees annually.	237	800	800	800
Outcome	Strong and Resilient City				
Goal	Preserve and manage natural areas				
Measure	Treat 1,700 public ash trees annually.	1,349	1,700	1,700	1,700
Outcome	Strong and Resilient City				
Goal	Preserve and manage natural areas				
Measure	Maintain a street tree pruning cycle of 15 years.	26 years		15 years	15 years
Outcome	Vibrant City Economy and Quality of Life				
Goal	Support active living				
Measure	Maintain the percent of city population within a 10-minute walk of a park at 85%.	84%	86%	83%	85%
Outcome	Vibrant City Economy and Quality of Life				
Goal	Preserve and manage natural areas				
Measure	Sustain or increase the percentage of acres of parkland as compared to the acres of city area.	11%	11%	11%	11%
Outcome	Vibrant City Economy and Quality of Life				
Goal	Support active living				
Measure	Sustain the number of trail miles per square mile within the city limits	0.99	1.01	1.01	1.01
Outcome	Vibrant City Economy and Quality of Life				
Goal	Support active living				
Measure	Set a goal for the target number of golf rounds played annually and track actual numbers	209,787	167,000	180,000	180,000

PARKS & RECREATION DEPARTMENT

General Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 7,443	\$ 1,230	\$ 1,230	\$ 1,230
Fees and Fines	\$ 169,933	\$ 3,125	\$ 3,500	\$ 3,500
Intergovernmental	\$ 31,444	\$ 67,387	\$ 68,359	\$ 69,359
Charges for Services	\$ 2,426,297	\$ 3,311,315	\$ 3,097,099	\$ 3,252,313
Donations/Contributions	\$ 39,712	\$ 27,951	\$ 61,000	\$ 62,320
Transfers	\$ 1,012,869	\$ -	\$ -	\$ -
Total Revenue	\$ 3,687,698	\$ 3,411,008	\$ 3,231,188	\$ 3,388,722
Capital Outlay-Equipment	\$ 61,776	\$ 22,000	\$ 22,000	\$ 22,000
Personnel Services	\$ 10,232,492	\$ 11,658,586	\$ 11,756,505	\$ 12,322,797
Materials & Supplies	\$ 686,347	\$ 788,465	\$ 874,515	\$ 898,955
Other Services & Charges	\$ 4,772,548	\$ 5,369,226	\$ 6,126,473	\$ 6,386,538
Debt Services	\$ 95,259	\$ 63,553	\$ 97,000	\$ 97,000
Transfers	\$ 1,126,666	\$ 1,272,000	\$ 1,901,100	\$ 2,997,500
Total Expenditures	\$ 16,975,088	\$ 19,173,830	\$ 20,777,593	\$ 21,724,790

Golf Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 55,050	\$ 3,800	\$ 4,605	\$ 4,605
Fees and Fines	\$ 5,049,300	\$ 3,785,340	\$ 4,399,600	\$ 4,474,930
Interest	\$ 5,224	\$ -	\$ 1,750	\$ 1,750
Charges for Services	\$ 452,199	\$ 326,007	\$ 425,600	\$ 425,600
Donations/Contributions	\$ 1,477	\$ 1,000	\$ 1,200	\$ 1,200
Transfers	\$ -	\$ -	\$ 167,832	\$ 166,722
Total Revenue	\$ 5,563,250	\$ 4,116,147	\$ 5,000,587	\$ 5,074,807
Personnel Services	\$ 1,722,735	\$ 1,891,263	\$ 2,156,295	\$ 2,213,513
Materials & Supplies	\$ 795,565	\$ 676,975	\$ 788,050	\$ 793,550
Other Services & Charges	\$ 1,762,125	\$ 1,390,249	\$ 1,749,338	\$ 1,752,659
Capital Outlay-Equipment	\$ 31,500	\$ -	\$ 125,000	\$ 125,000
Debt Service	\$ 13,940	\$ 184,466	\$ 350,422	\$ 348,812
Transfer	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,325,865	\$ 4,142,953	\$ 5,169,105	\$ 5,233,534

PARKS & RECREATION DEPARTMENT

Keno Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 2,414,139	\$ 2,064,583	\$ 2,064,583	\$ 2,064,583
Total Revenues	\$ 2,414,139	\$2,064,583	\$ 2,064,583	\$ 2,064,583
Other Services & Charges	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Debt Service	\$ -	\$ -	\$ 484,200	\$ 485,200
Transfers	\$ 1,871,970	\$ 1,133,000	\$ 1,616,182	\$ 1,134,000
Total Expenditures	\$ 1,871,970	\$ 1,168,000	\$ 2,135,382	\$ 1,654,200

Parks and Rec Maintenance & Repair Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 493,953	\$ 375,697	\$ 375,697	\$ 375,697
Total Revenues	\$ 493,953	\$ 375,697	\$ 375,697	\$ 375,697
Transfers	\$ 672,722	\$ 370,200	\$ 473,200	\$ 487,400
Total Expenditures	\$ 672,722	\$ 370,200	\$ 473,200	\$ 487,400



PARKS & RECREATION PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND 00010			
DEPT ADMINISTRATION	6.60	6.60	6.60
PARKS	123.94	125.05	125.10
RECREATION	122.30	118.98	122.44
TOTAL GENERAL FUND	252.84	250.63	254.14
GOLF FUND 00510	30.82	30.49	30.49
TOTAL FUNDS	283.66	281.12	284.63

PARKS & RECREATION DEPARTMENT

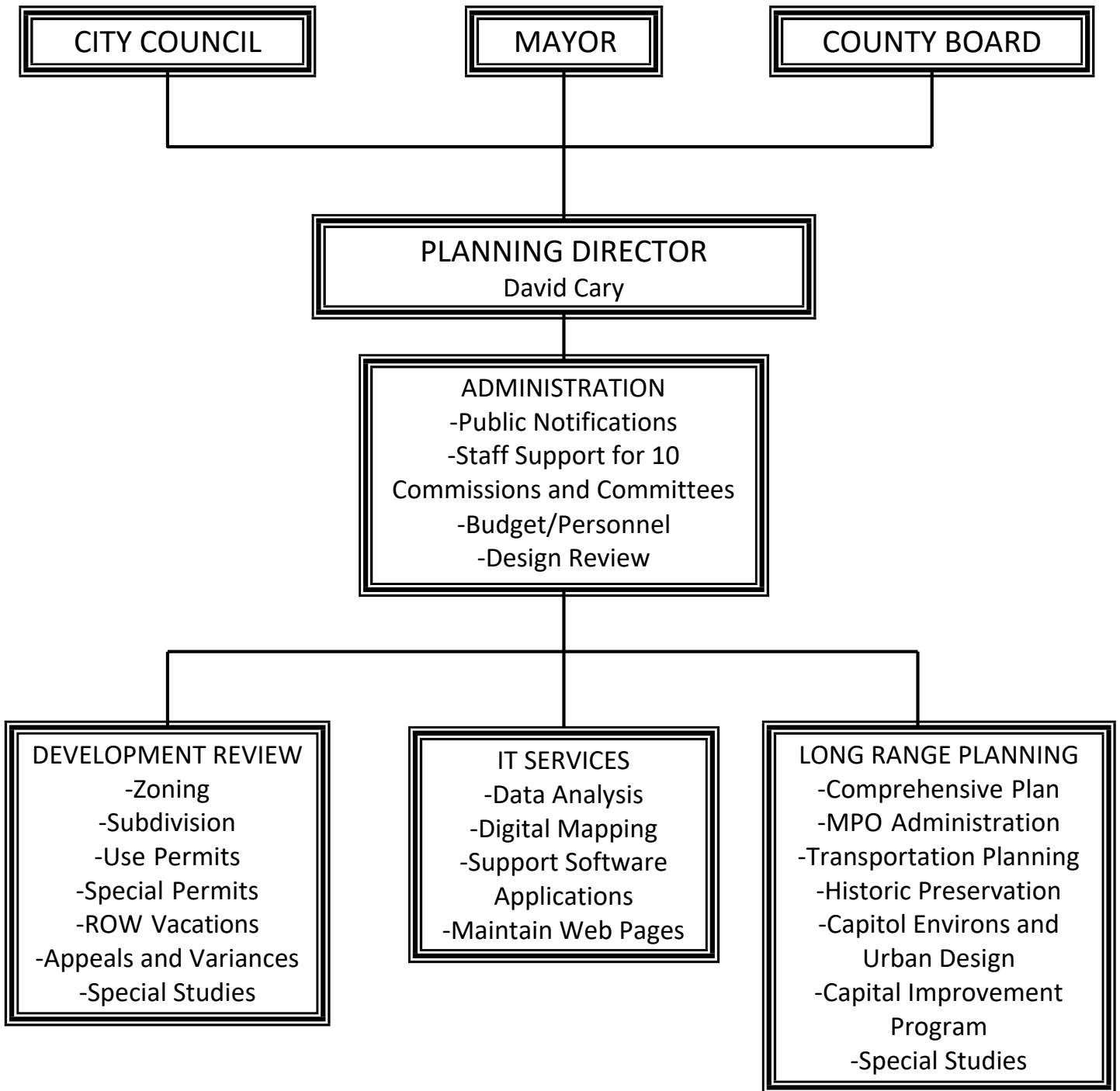
POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2021-22</u>	<u>FTE'S 2022-23</u>	<u>FTE'S 2023-24</u>
GENERAL FUND				
ACCOUNT CLERK II	N1121	2.00	2.00	2.00
ACCOUNT CLERK III	N1122	0.75	0.75	0.75
ACCOUNTANT	A1125	0.85	0.85	0.85
AGING SPECIALIST I	C2420	0.88	1.00	1.00
ARBORIST I	N5516	14.00	14.00	14.00
ARBORIST II	N5517	7.00	7.00	7.00
ASSISTANT CENTER SUPERVISOR	C4019	7.00	8.00	8.00
ASSISTANT DIRECTOR PARKS & RECREATION	M5531	1.00	1.00	1.00
ASSISTANT RECREATION MANAGER	A4013	2.00	2.00	2.00
ATHLETIC FIELDS TECHNICIAN	N5523	1.00	1.00	1.00
ATHLETICS SUPERVISOR	A4020	3.00	3.00	3.00
COMMUNITY CENTER SUPERVISOR	A4016	3.00	3.00	3.00
COMMUNITY FORESTRY INSPECTOR	C5507	1.00	1.00	1.00
COMMUNITY OUTREACH FORESTER	A5508	1.00	1.00	1.00
COMMUNITY OPERATIONS FORESTER	N5521	1.00	1.00	1.00
CONCRETE FINISHER II	N5151	1.00	0.00	0.00
COOK	N5435	1.00	1.00	1.00
DEPARTMENT LIAISON & COMPLIANCE ADMINISTRATOR	W2023	1.00	1.00	1.00
DIRECTOR OF PARKS AND RECREATION	D5536	1.00	1.00	1.00
DISTRICT PARK SUPERVISOR	A5524	4.00	4.00	4.00
ENGINEERING SERVICES MANAGER	M2019	0.00	0.00	0.00
ENTRY LEVEL WORKER	U4901	5.47	5.20	5.20
EQUIPMENT OPERATOR I	N5205	8.00	8.00	8.00
EQUIPMENT OPERATOR II	N5206	2.00	0.00	0.00
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
GARDENER	N5510	5.00	5.00	5.00
GIS ANALYST	A1524	1.00	1.00	1.00
INTERMEDIATE LEVEL WORKER	U4902	54.05	21.57	21.57
LABORER I	N5008	15.00	13.00	13.00
LABORER II	N5009	11.00	12.00	12.00
LEARNING CENTER SUPERVISOR	A4022	5.00	5.00	5.00
MAINTENANCE REPAIR WORKER I	N5105	5.00	2.67	3.00
MAINTENANCE REPAIR WORKER II	N5106	9.00	15.00	15.00
MAINTENANCE SUPERVISOR	C5107	0.00	0.00	0.00
NATURAL RESOURCES MANAGER	M5501	0.00	0.00	0.00
NATURALIST	A5504	1.00	1.00	1.00
NATURE CENTER COORDINATOR	A5502	1.00	1.00	1.00
NEIGHBORHOOD CENTER SUPERVISOR	A4018	4.00	4.00	4.00

PARKS & RECREATION DEPARTMENT

OFFICE ASSISTANT	N1030	5.75	5.75	5.75
OFFICE SPECIALIST	N1034	2.00	2.00	2.00
PARK HORTICULTURIST	A5511	2.00	2.00	2.00
PARK MAINTENANCE SUPERVISOR	N5522	2.00	2.00	2.00
PARK OPERATIONS COORDINATOR	M5533	0.00	0.00	0.00
PARK PLANNER I	A5513	3.00	4.00	4.00
PARK PLANNER II	A5514	1.60	0.60	0.60
PARK PLANNING ASSISTANT	A5506	0.00	0.80	0.80
PARKS & RECREATION FACILITIES/OPERATIONS MANAGER	W5530	2.00	2.00	2.00
PARKS ELECTRICIAN	N5520	1.00	1.00	1.00
PARKS PLUMBER	N5539	1.00	1.00	1.00
PLANNING & CONSTRUCTION MANAGER	M5529	0.00	0.00	0.00
POOL MANAGER	U4907	2.61	2.33	2.33
PROFESSIONAL/TECHNICAL WORKER	U4904	2.56	2.68	2.93
PROGRAM MONITOR	A2260	0.00	0.00	0.00
PUBLIC INFORMATION SPECIALIST I	C1641	0.50	0.50	0.50
RECREATION AIDE I	U4910	7.32	8.58	8.58
RECREATION AIDE II	U4912	2.04	30.60	33.48
SEASONAL PARKS LABORER	U4914	23.02	24.97	25.03
SENIOR OFFICE ASSISTANT	N1032	1.00	1.00	1.00
SYSTEMS SPECIALIST I	C1512	0.00	0.00	0.00
VISITOR SERVICES COORDINATOR	C5503	0.75	0.75	0.75
TOTAL GENERAL FUND		252.85	250.63	254.14
GOLF FUND				
ACCOUNT CLERK III	N1122	0.25	0.25	0.25
ACCOUNTANT	A1125	0.15	0.15	0.15
ASSISTANT RECREATION MANAGER	A4013	1.00	1.00	1.00
ASSISTANT GOLF COURSE SUPERINTENDENT	C5526	0.00	0.00	0.00
ATHLETICS SUPERVISOR	A4020	1.00	1.00	1.00
EQUIPMENT OPERATOR I	N5205	4.00	5.00	5.00
GOLF COURSE SUPERINTENDENT	A5527	4.00	4.00	4.00
LABORER I	N5008	2.00	3.00	3.00
LABORER II	N5009	2.00	1.00	1.00
PARKS OPERATIONS COORDINATOR	A5533	1.00	1.00	1.00
PROFESSIONAL/TECHNICAL WORKER	U4904	0.00	1.30	1.30
PUBLIC INFORMATION SPECIALIST I	C1641	0.50	0.50	0.50
SEASONAL PARKS LABORER	U4914	14.92	12.29	12.29
TOTAL GOLF FUND		30.82	30.49	30.49
TOTAL ALL FUNDS		283.67	281.12	284.63

PLANNING DEPARTMENT

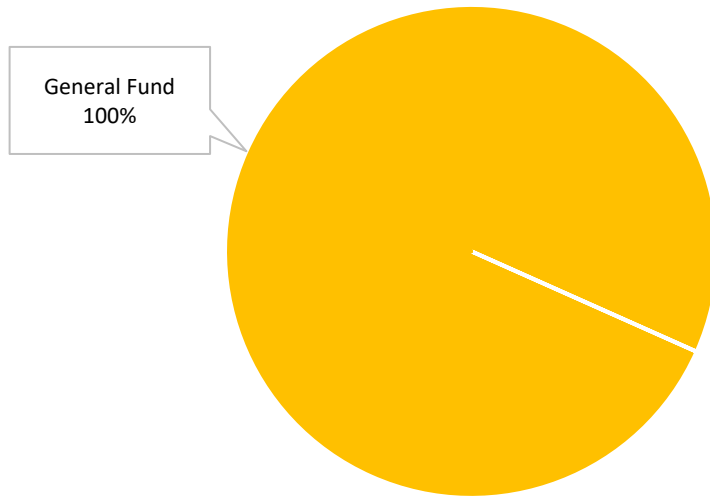


PLANNING DEPARTMENT

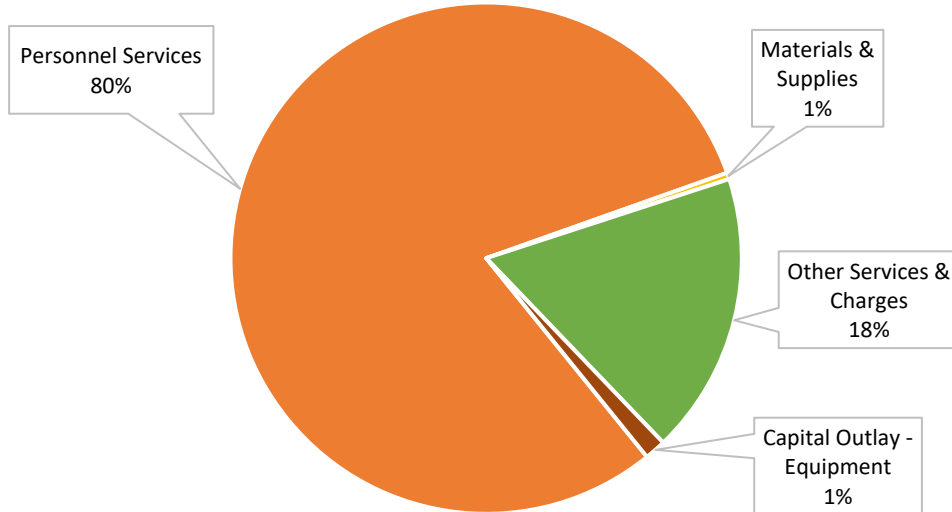
Total Funding Sources 2022-23 - All Funds	
General Fund	\$ 2,220,098
Total	\$ 2,220,098

Total Expenditures Budget 2023-24 - All Funds	
Personnel Services	\$ 1,785,212
Materials & Supplies	\$ 9,200
Other Services & Charges	\$ 395,886
Capital Outlay - Equipment	\$ 29,800
Total	\$ 2,220,098

Total Funding Sources 2022-23
100% = \$2,220,098



Total Expenditures Budget 2022-23
100% = \$2,220,098



PLANNING DEPARTMENT

Mission

The Lincoln/Lancaster County Planning Department provides technical information and advice to elected and appointed boards and citizens on managing the growth and development of Lincoln and Lancaster County to be efficient, orderly, and attractive, facilitate economic opportunities, and conserve natural and cultural resources.

Significant Changes

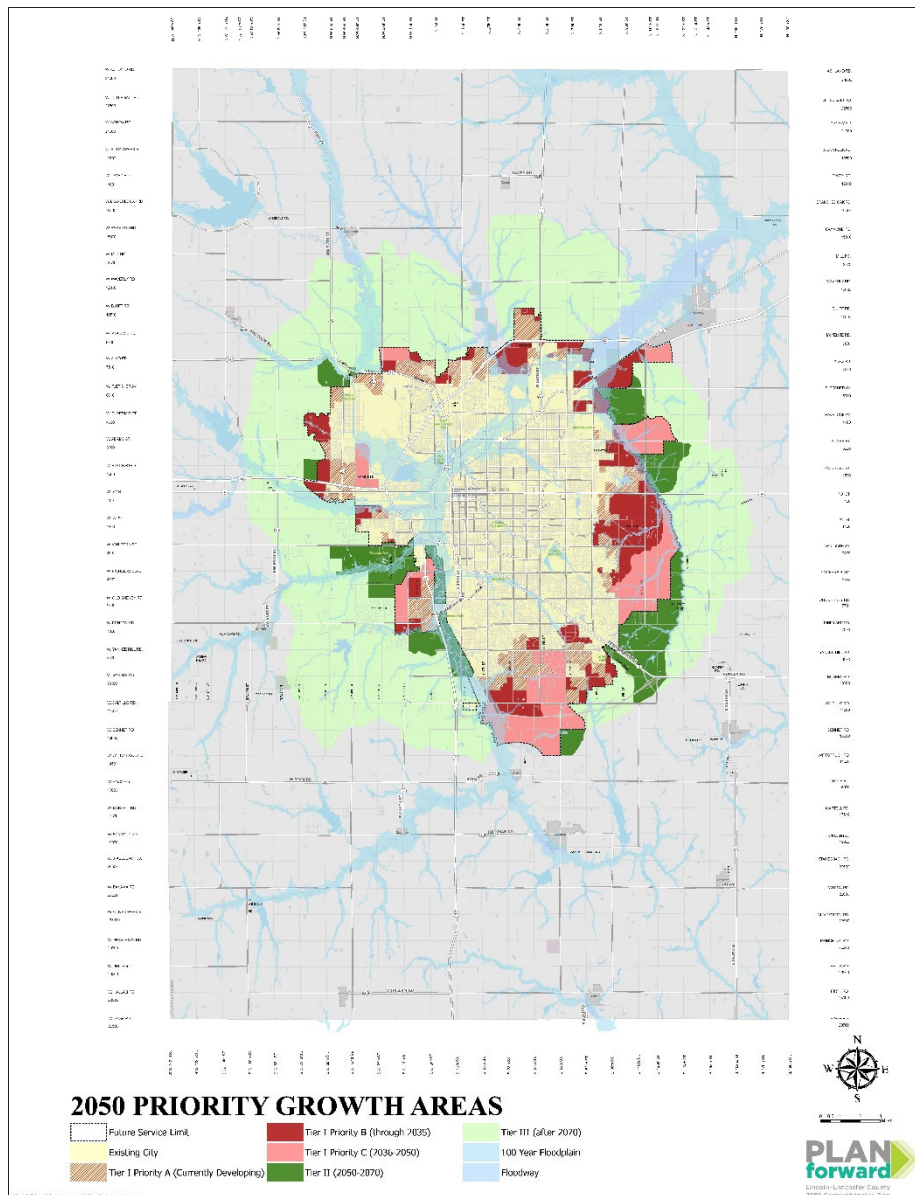
- An application fee increase is proposed for 5% in FY2022-23 and 5% in FY2023-24.

Outcome, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Measure Outcome	Strong and Resilient City				
	Efficient & effective application of public resources				
Goal	Maintain at least 60% travel time to work at less than 20 minutes	62.30%	60%	60%	60%
Measure Outcome	Vibrant City Economy and Quality of Life				
	Efficient & effective application of public resources				
Goal	Maintain a healthy lot supply	15 years	10+ years	10+ years	10+ years
Measure Outcome	Vibrant City Economy and Quality of Life				
	Efficient & effective application of public resources				
Goal	Complete 95% of Final Plat initial reviews within 20 days	100% (144 of 144)	95%	95%	95%
Measure Outcome	Strong and Resilient City				
	Effectively protect the City's interests				
Goal	Maintain the ratio of median price of existing homes to median family income below the national average (National % vs Lincoln %)	434% National to 285% Lincoln	Nat'l >Lincoln	Nat'l >Lincoln	Nat'l >Lincoln

PLANNING DEPARTMENT

General Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ 100	\$ 100	\$ 100
Fees and Fines	\$ 238,395	\$ 234,917	\$ 246,615	\$ 258,899
Intergovernmental - Other	\$ 279,676	\$ 279,900	\$ 279,900	\$ 279,900
Intergovernmental - County	\$ 449,042	\$ 509,759	\$ 484,197	\$ 501,545
Charges for Services	\$ 180	\$ 10	\$ -	\$ -
Total Revenue	\$ 967,293	\$ 1,024,686	\$ 1,010,812	\$ 1,040,444
Personnel Services	\$ 1,600,247	\$ 1,774,992	\$ 1,785,212	\$ 1,859,015
Materials & Supplies	\$ 6,764	\$ 9,700	\$ 9,200	\$ 9,200
Other Services & Charges	\$ 351,275	\$ 364,144	\$ 395,886	\$ 418,503
Transfers	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 16,893	\$ 6,600	\$ 29,800	\$ 19,600
Total Expenditures	\$ 1,975,179	\$ 2,155,436	\$ 2,220,098	\$ 2,306,318



PLANNING DEPARTMENT

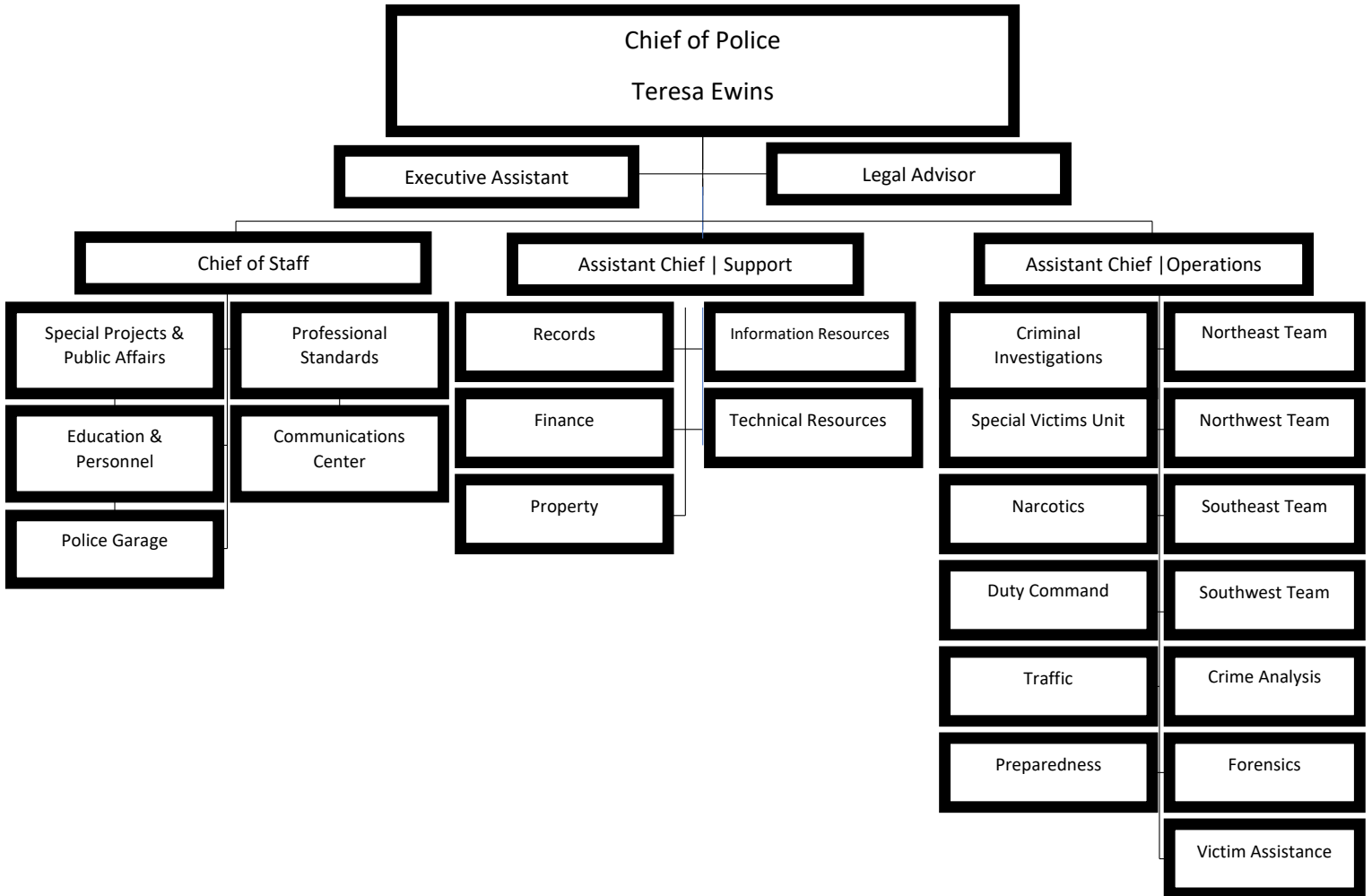
PLANNING PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND			
ADMINISTRATION	5.00	5.00	5.00
DEVELOPMENT REVIEW	7.00	7.00	7.00
LONG RANGE PLANNING	6.00	6.00	6.00
INFORMATION TECHNICAL SERVICES	3.00	3.00	3.00
TOTAL GENERAL FUND	21.00	21.00	21.00

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND				
SENIOR OFFICE ASSISTANT	N1032	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	2.00	2.00	2.00
SYSTEM SOFTWARE INTEGRATOR	A1481	1.00	1.00	1.00
GIS ANALYST	A1524	2.00	2.00	2.00
ADMINISTRATIVE AIDE II	A1632	1.00	1.00	1.00
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	1.00
TRANSPORTATION PLANNER	A2012	1.00	1.00	1.00
PLANNER I	A2110	4.00	3.00	3.00
PLANNER II	A2111	5.00	6.00	6.00
PRINCIPAL PLANNER	A2113	2.00	2.00	2.00
PLANNING DIRECTOR	D2115	1.00	1.00	1.00
TOTAL GENERAL FUND		21.00	21.00	21.00

POLICE DEPARTMENT

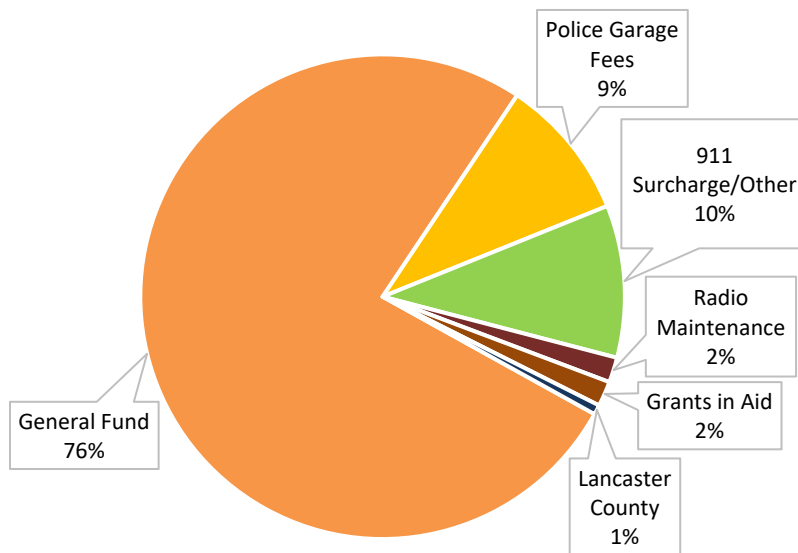


POLICE DEPARTMENT

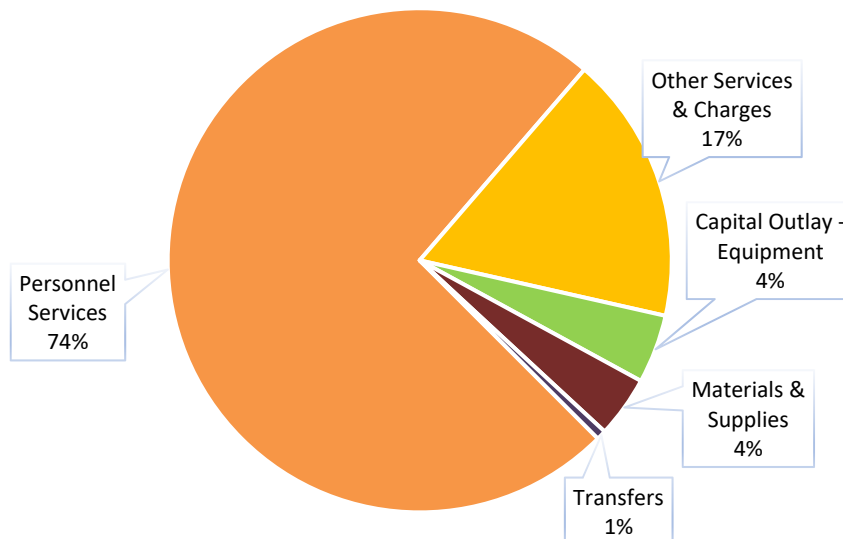
Total Funding Sources 2022-23 - All Funds	
General Fund	\$ 49,978,196
Police Garage Fees	\$ 6,237,036
911 Surcharge/Other	\$ 6,661,737
Radio Shop Fees	\$ 1,091,764
Grants In Aid	\$ 1,101,773
Lancaster County	\$ 422,227
Total	\$ 65,492,733

Total Expenditures Budget 2022-23 - All Funds		
Personnel Services	\$	48,354,418
Other Services & Charges	\$	11,269,201
Capital Outlay	\$	2,890,800
Materials & Supplies	\$	2,579,562
Transfers	\$	398,752
Total	\$	65,492,733

Total Funding Sources 2022-23
100% = \$65,492,733



Total Expenditures Budget 2022-23
100% = \$65,492,733



POLICE DEPARTMENT

Mission

We, the members of the Lincoln Police Department, working with all people, are committed to providing quality police services that promote a safe and secure community.

Significant Changes

- Police Captain position managing 9-1-1 Communications moved to General Funds and replaced by Communication Coordinator civilian position to manage 9-1-1 Communications.
- Add 1.0 Dispatcher in FY2022-23 and a second dispatcher in FY2023-24
- Add 1.0 Public Information Officer
- Add 1.0 Grants Coordinator to support Fire and Rescue and Police
- Add 5.0 Police Officers in FY2023-24 to serve our growing community
- Fund the Mental Health Crisis Response Program
- Renew the Motorola Radio Maintenance Support Contract in FY2023-24
- Support the Light Fleet Sustainability Initiative by providing funding to replace existing vehicles with greener alternatives
- 7.0 FTE Police Officers and 1.0 FTE Victim Witness Assistant funded by grants are included in the budget for the first time.

Outcome, Goals and Performance Measures

		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Safe and Healthy City				
Goal	Maintaining a low crime rate	National Stats are not available at this time			
Measure	Hold the violent crime rate to 25% or less of the average for cities within 50,000 of Lincoln's populations (460 offenses per 100,000 residents)	406 offenses per 100,000	460 offenses per 100,000	460 offenses per 100,000	460 offenses per 100,000
Outcome	Safe and Healthy City				
Goal	Maintaining a low crime rate				
Measure	Maintain a response time of 10 minutes or less to priority 1 and 2 dispatched calls 80% of the time	81.53%	80%	80%	80%
Outcome	Safe and Healthy City				
Goal	Quality Service				
Measure	Maintain a positive response rate of 75% on the Quality Service Audit question "How safe and secure do you feel in the neighborhood where you live?"	78.4%	75%	75%	75%

POLICE DEPARTMENT



General Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 87,830	\$ 60,000	\$ 60,000	\$ 60,000
Transfers In	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,180	\$ -	\$ -	\$ -
Intergovernmental	\$ 9,400,539	\$ 599,146	\$ 559,827	\$ 587,819
Charges for Services	\$ 59,125	\$ 81,000	\$ 65,000	\$ 65,000
Total Revenue	\$ 9,549,674	\$ 740,146	\$ 684,827	\$ 712,819
Personnel Services	\$ 34,299,781	\$ 36,929,195	\$ 39,282,948	\$ 42,931,227
Materials & Supplies	\$ 693,279	\$ 707,480	\$ 856,702	\$ 860,483
Other Services & Charges	\$ 8,052,547	\$ 8,239,456	\$ 9,199,394	\$ 9,445,659
Transfers	\$ 463,484	\$ 387,138	\$ 398,752	\$ 410,715
Capital Outlay - Equipment	\$ 353,496	\$ 10,000	\$ 240,400	\$ 140,400
Total Expenditures	\$ 43,862,587	\$ 46,273,269	\$ 49,978,196	\$ 53,788,484
911 Communications Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Fees and Fines	\$ 950,183	\$ 640,000	\$ 771,993	\$ 695,164
Intergovernmental	\$ 1,719,164	\$ 410,508	\$ 422,227	\$ 451,887
Interest	\$ 23,938	\$ -	\$ -	\$ -
Charges for Services	\$ 16,000	\$ -	\$ -	\$ -
Transfers	\$ 6,160,203	\$ 5,701,626	\$ 5,844,430	\$ 6,238,299
Total Revenue	\$ 8,869,488	\$ 6,752,134	\$ 7,038,650	\$ 7,385,350
Personnel Services	\$ 5,080,442	\$ 5,593,567	\$ 5,847,806	\$ 6,048,655
Materials & Supplies	\$ 5,979	\$ 47,300	\$ 47,200	\$ 50,200
Other Services & Charges	\$ 1,240,524	\$ 1,086,267	\$ 1,118,958	\$ 1,180,581

POLICE DEPARTMENT

Capital Outlay - Equipment	\$ 6,389	\$ 25,000	\$ 70,000	\$ 50,000
Transfer Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,333,334	\$ 6,752,134	\$ 7,083,964	\$ 7,329,436

Grants in Aid Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 658,741	\$ 429,692	\$ 528,742	\$ 528,742
Charges for Services	\$ 69,090	\$ -	\$ -	\$ -
Transfers	\$ 193,484	\$ 387,138	\$ 315,159	\$ 353,486
Total Revenues	\$ 921,315	\$ 816,830	\$ 843,901	\$ 882,228

Personnel Services	\$ 809,464	\$ 550,494	\$ 1,101,773	\$ 1,179,801
Materials & Supplies	\$ 47,941	\$ -	\$ -	\$ -
Other Services & Charges	\$ 622,589	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ 482,883	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,962,877	\$ 550,494	\$ 1,101,773	\$ 1,179,801

Radio Maintenance Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 323,574	\$ 377,831	\$ 326,360	\$ 477,039
Intergovernmental	\$ 614,621	\$ 532,434	\$ 679,140	\$ 1,054,872
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 238,607	\$ 97,000	\$ 115,754	\$ 115,754
Total Revenues	\$ 1,176,802	\$ 1,007,265	\$ 1,121,254	\$ 1,647,665

Personnel Services	\$ 619,085	\$ 638,557	\$ 653,774	\$ 673,516
Materials & Supplies	\$ 66,507	\$ 44,600	\$ 54,600	\$ 54,600
Other Services & Charges	\$ 273,001	\$ 298,523	\$ 330,390	\$ 837,301
Capital Outlay - Equipment	\$ 10,865	\$ 38,000	\$ 53,000	\$ 38,000
Total Expenditures	\$ 969,458	\$ 1,019,680	\$ 1,091,764	\$ 1,603,417

Police Garage Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 906,300	\$ 552,000	\$ 430,000	\$ 430,000
Intergovernmental	\$ 4,926,908	\$ 4,843,173	\$ 5,681,802	\$ 5,972,903
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 211,630	\$ 100,000	\$ 125,000	\$ 125,000
Transfers	\$ 270,000	\$ -	\$ -	\$ -
Total Revenues	\$ 6,314,838	\$ 5,495,173	\$ 6,236,802	\$ 6,527,903

Personnel Services	\$ 1,350,407	\$ 1,479,701	\$ 1,468,117	\$ 1,509,281
Materials & Supplies	\$ 1,221,697	\$ 1,619,524	\$ 1,621,060	\$ 1,621,060
Other Services & Charges	\$ 458,824	\$ 509,217	\$ 620,459	\$ 632,487
Capital Outlay - Equipment	\$ 3,249,776	\$ 2,036,500	\$ 2,527,400	\$ 2,765,500
Transfers	\$ 653,857	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,934,561	\$ 5,644,942	\$ 6,237,036	\$ 6,528,328

POLICE DEPARTMENT



POLICE PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND			
MANAGEMENT	11.00	10.00	10.00
SUPPORT	129.63	135.23	135.23
OPERATIONS	278.00	277.00	282.00
TOTAL GENERAL FUND	418.63	422.23	427.23
POLICE GARAGE FUND	15.00	15.00	15.00
GRANTS-IN-AID FUND	5.00	13.00	13.00
9-1-1 COMMUNICATIONS	59.25	60.25	61.25
RADIO MAINTENANCE	6.00	6.00	6.00
TOTAL ALL FUNDS	503.88	516.48	522.48

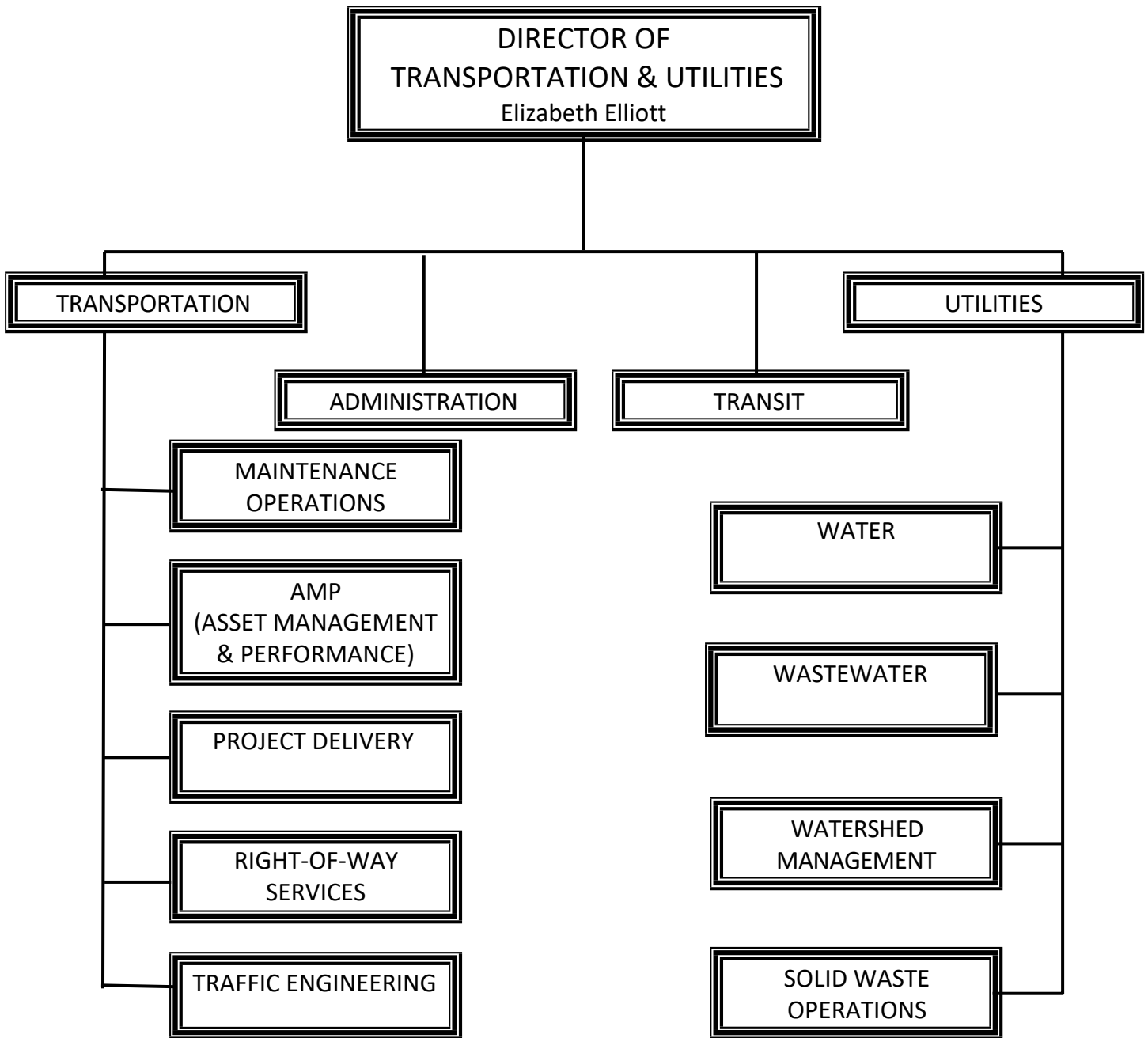
POLICE DEPARTMENT

POSITION DETAIL	Class <u>Code</u>	FTE'S <u>2021-22</u>	FTE'S <u>2022-23</u>	FTE'S <u>2023-24</u>
GENERAL FUND				
ACCOUNT CLERK III	N1122	1.00	2.00	2.00
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	1.00
ASSISTANT CHIEF OF POLICE	W3125	1.00	3.00	3.00
AUDIO VIDEO TECHNICIAN	C3148	2.00	2.00	2.00
CHIEF OF POLICE	D3126	1.00	1.00	1.00
CRIME ANALYSIS MANAGER	A3143	1.00	1.00	1.00
CRIME ANALYSIS TECHNICIAN	N3147	2.00	0.00	0.00
CRIME ANALYST	C3149	3.00	5.00	5.00
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
FORENSIC LAB MANAGER	C3136	1.00	1.00	1.00
GRANTS COORDINATOR	E1551	0.00	1.00	1.00
I.D. LAB SPECIALIST	C3134	2.00	3.00	3.00
I.D. LAB TECHNICIAN	C3132	1.00	0.00	0.00
INTERMEDIATE LEVEL WORKER	U4902	0.00	0.60	0.60
OFFICE OPERATIONS SPECIALIST	C1634	1.00	0.00	0.00
OFFICE SPECIALIST	N1034	1.00	1.00	1.00
POLICE CAPTAIN	W3123	15.00	16.00	16.00
POLICE OFFICER	P3110	287.00	285.00	290.00
POLICE PROPERTY/EVIDENCE MANAGER	A3138	1.00	1.00	1.00
POLICE RECORDS MANAGER	A3142	1.00	1.00	1.00
POLICE RECORDS SUPERVISOR	C3140	3.00	4.00	4.00
POLICE RECORDS TECHNICIAN	N3139	25.63	24.63	24.63
POLICE SERGEANT	P3112	53.00	53.00	53.00
POLICE TRAINEE	U4975	0.00	0.00	0.00
PROFESSIONAL/TECHNICAL WORKER	U4904	0.00	0.00	0.00
PROPERTY & EVIDENCE TECHNICIAN	N3141	4.00	4.00	4.00
PUBLIC INFORMATION OFFICER	M1645	0.00	1.00	1.00
PUBLIC SERVICE OFFICER	N3129	4.00	4.00	4.00
SYSTEM SUPERVISOR	M1520	2.00	2.00	2.00
TECHNOLOGY SUPPORT SPECIALIST I	C1495	3.00	2.00	2.00
TECHNOLOGY SUPPORT SPECIALIST II	C1496	1.00	2.00	2.00
TOTAL GENERAL FUND		418.63	422.23	427.23
POLICE GARAGE FUND				
ACCOUNT CLERK III	N1122	1.00	0.00	0.00
ADMINISTRATIVE AIDE II	A1632	0.00	1.00	1.00

POLICE DEPARTMENT

AUTOMOTIVE BODY TECHICIAN	N5119	1.00	1.00	1.00
AUTOMOTIVE MECHANIC	N5116	6.00	5.00	5.00
AUTOMOTIVE SERVICE WORKER	N5115	3.00	3.00	3.00
GARAGE SUPERVISOR	A5121	1.00	1.00	1.00
LEAD MECHANIC	C5118	0.00	1.00	1.00
SENIOR OFFICE ASSISTANT	N1032	1.00	1.00	1.00
STORES CLERK	N1307	1.00	1.00	1.00
SUPERINTENDENT OF FLEET SERVICES	A5123	1.00	1.00	1.00
TOTAL POLICE GARAGE FUND		15.00	15.00	15.00
GRANTS-IN-AID FUND				
COMMUNICATIONS RESOURCE SPECIALIST	C2408	1.00	1.00	1.00
POLICE OFFICER	P3110	1.00	8.00	8.00
VICTIM/WITNESS ASSISTANT	C3144	2.00	3.00	3.00
VICTIM/WITNESS MANAGER	A3146	1.00	1.00	1.00
TOTAL GRANTS-IN-AID FUND		5.00	13.00	13.00
9-1-1 COMMUNICATIONS				
COMMUNICATIONS COORDINATOR	M3161	0.00	1.00	1.00
COMMUNICATIONS SUPERVISOR	A3162	1.00	1.00	1.00
POLICE CAPTAIN	W3123	1.00	0.00	0.00
PROFESSIONAL/TECHNICAL WORKER	U4904	1.25	1.25	1.25
PUBLIC SAFETY DISPATCH SUPERVISOR	C3160	6.00	6.00	6.00
PUBLIC SAFETY DISPATCHER	C3158	33.00	34.00	35.00
SENIOR PUBLIC SAFE DISPATCHER	C3159	17.00	17.00	17.00
TOTAL 9-1-1 COMMUNICATIONS		59.25	60.25	61.25
RADIO MAINTENANCE				
STORES CLERK	N1307	1.00	1.00	1.00
RADIO SYSTEM SPECIALIST	C3163	3.00	3.00	3.00
RADIO SYSTEM LEAD SPECIALIST	C3164	1.00	1.00	1.00
RADIO SYSTEM SUPERVISOR	C3165	1.00	1.00	1.00
TOTAL RADIO MAINTENANCE		6.00	6.00	6.00
TOTAL ALL FUNDS		503.88	516.48	522.48

TRANSPORTATION & UTILITIES DEPARTMENT

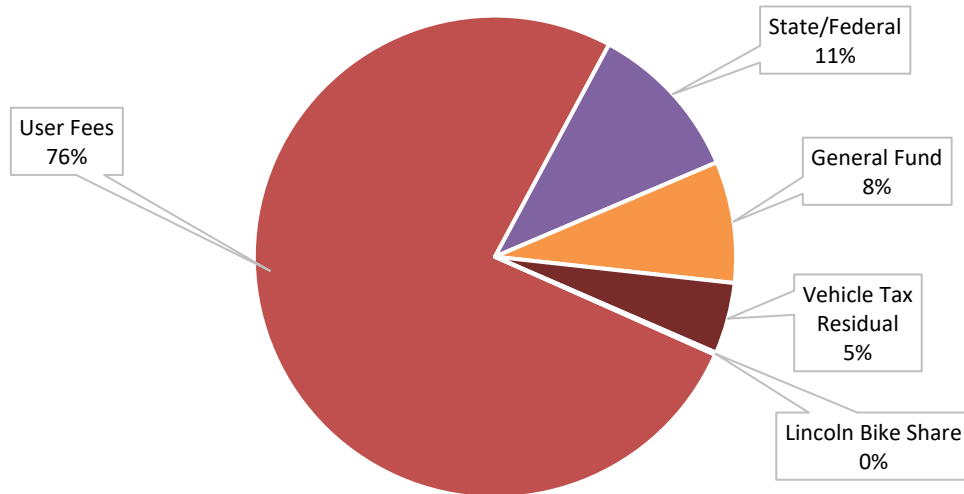


TRANSPORTATION & UTILITIES DEPARTMENT

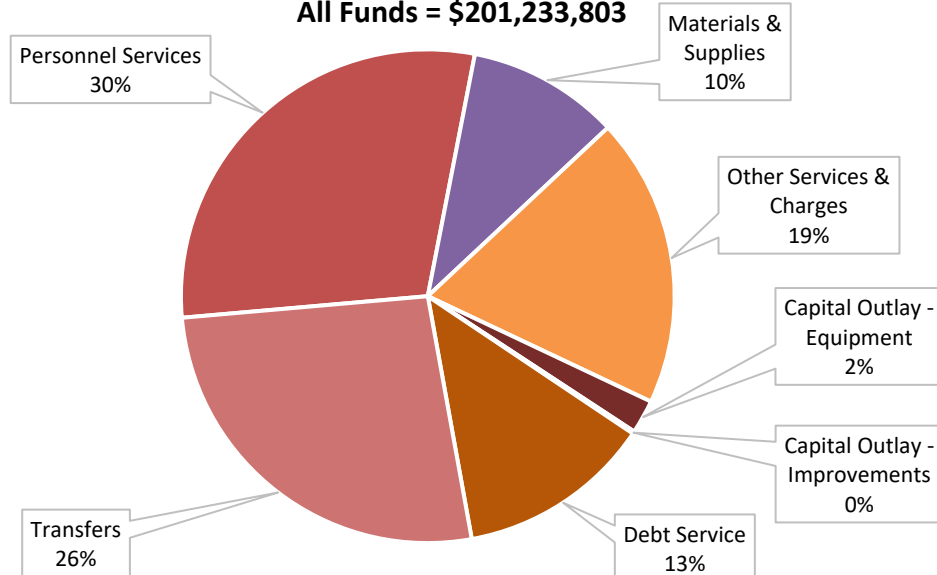
Total Funding Sources 2022-23 - All Funds	
User Fees	\$ 153,252,335
State/Federal	\$ 21,634,347
General Fund	\$ 16,448,556
Vehicle Tax Residual	\$ 9,595,775
Lincoln Bike Share	\$ 302,790
Total	\$ 201,233,803

Total Expenditures Budget 2022-23 - All Funds	
Personnel Services	\$ 59,261,470
Materials & Supplies	\$ 20,029,806
Other Services & Charges	\$ 38,228,445
Capital Outlay - Equipment	\$ 4,445,843
Capital Outlay - Improvements	\$ 315,000
Debt Service	\$ 25,656,176
Transfers	\$ 53,297,063
Total	\$ 201,233,803

Total Funding Sources 2022-23
All Funds = \$201,233,803



Total Expenditures Budget 2022-23
All Funds = \$201,233,803



TRANSPORTATION & UTILITIES DEPARTMENT

Mission Statement

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

Significant Changes

- Recycling budget avoided \$2.1 million cost increase in Solid Waste Management Fund due to Recycling Collection Site Improvement plan.
- 1.5 FTE Gatehouse Attendant I added in Solid Waste operations to increase customer service response times.
- 1 FTE Traffic Technician added in Transportation O&M for growing infrastructure needs.
- 3 FTE from Broadband moved to Finance/IS.
- Rate increases of 5% Water, 6% Wastewater, 5% Solid Waste in each fiscal year.
- Added one-time \$157,790 General Fund Subsidy in FY2022-23 to supplement Bikeshare revenues.
- Added \$100,000 to General Fund for StarTran reduced cash fare.
- Added \$264,000 in FY2022-23 and \$251,000 in FY2023-24 to Solid Waste Fund for Biochar Production.
- Added one-time \$100,000 to General Fund in FY2022-23 to fund an environmental impact analysis of development on the upper watershed of Salt Creek within the planning horizon of the 2050 Comprehensive Plan.
- Added 2 FTE Bus Operators to strengthen public transit, 1 FTE Utilities Security Manager to enhance cyber security.
- Added 1 FTE Environmental Lab Specialist II and 1 FTE Utility Equipment Operator I to support water infrastructure growth and development.
- Added 1 FTE Environmental Compliance Technician and 2 FTE Utility Equipment Operator II for wastewater projects to support infrastructure repair, sewer main extension and construction to support new homes and businesses, and additional capacity at existing treatment plants.



TRANSPORTATION & UTILITIES DEPARTMENT

Outcome, Goals and Performance Measures

Transportation & Utilities Outcome, Goals and Performance Measures		2020-2021 Actual	2021-2022 Target	2022-2023 Target	2023-2024 Target
Outcome	Safe and Resilient City				
Goal	Effectively manage solid waste to the Landfill				
Measure	Reduce Lincoln's number of pounds of waste/person to the Landfill	2158 pounds/person	1800 pounds/person	1780 pounds/person	1755 pounds/person
Outcome	Safe and Resilient City				
Goal	Water affordability				
Measure	Manage the affordability index for Lincoln Water Systems customer as a percentage median household income	0.75%	Less than 0.85%	Less than 0.85%	Less than 0.85%
Outcome	Safe and Resilient City				
Goal	Wastewater affordability				
Measure	Manage the affordability index for Lincoln Wastewater Systems customer as a percentage median household income	0.65%	Less than 0.99%	Less than 0.99%	Less than 0.99%
Outcome	Safe and Resilient City				
Goal	Flood safety				
Measure	Maintain excellent community rating for reduced flood insurance premiums	25% below national	25% below national	25% below national	25% below national
Outcome	Strong and Resilient City				
Goal	Provide transportation infrastructure				
Measure	Keeping our arterial pavements in state of minor repairs	75%	75%	75%	75%
Outcome	Strong and Resilient City				
Goal	Provide transportation infrastructure				
Measure	Percent of overall pavements in a state of minor repair	58%	58%	58%	58%
Outcome	Strong and Resilient City				
Goal	Provide transportation infrastructure				
Measure	Percent of residential pavements in a state of minor repair	50%	50%	50%	50%
Outcome	Strong and Resilient City				
Goal	Provide StarTran fixed route convenience				
Measure	Be on time (all trips arriving between zero to five minutes late)	77%	85%	85%	85%
Outcome	Strong and Resilient City				
Goal	Provide StarTran para-transit convenience				
Measure	Phone hold time: At least 91% of calls answered within three minutes	78%	91%	91%	91%

TRANSPORTATION & UTILITIES DEPARTMENT

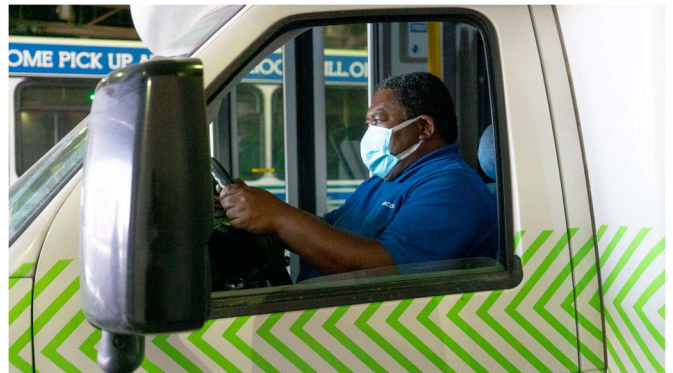
Transfers to the CIP may include past, current, and future year's revenue sources, as well as requests for issuance of bonds.

Fleet Services Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 1,393,378	\$ 335,186	\$ 205,000	\$ 235,000
Intergovernmental	\$ 6,808,252	\$ 9,376,683	\$ 6,980,000	\$ 7,030,000
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 502,462	\$ 469,200	\$ 527,264	\$ 553,627
Total Revenue	\$ 8,704,092	\$ 10,181,069	\$ 7,712,264	\$ 7,818,627

Personnel Services	\$ 1,366,566	\$ 1,446,434	\$ 1,419,503	\$ 1,456,165
Materials & Supplies	\$ 1,609,663	\$ 2,228,272	\$ 1,996,078	\$ 2,061,362
Other Services & Charges	\$ 2,065,513	\$ 1,786,196	\$ 2,356,940	\$ 2,419,462
Capital Outlay - Equipment	\$ 575,129	\$ 3,460,607	\$ 1,500,000	\$ 1,500,000
Debt Service	\$ -	\$ 374,423	\$ 374,423	\$ 374,423
Transfers	\$ 1,432	\$ -	\$ 1,400	\$ 1,400
Total Expenditure	\$ 5,618,303	\$ 9,295,932	\$ 7,648,344	\$ 7,812,812

General Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Fees and Fines	\$ 5,625	\$ -	\$ 5,000	\$ 5,000
Intergovernmental	\$ 1,600	\$ -	\$ 50,000	\$ 50,000
Charges for Services	\$ 1,000	\$ -	\$ -	\$ -
Donations/Contributions	\$ 52	\$ -	\$ -	\$ -
Transfers	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenue	\$ 58,277	\$ 50,000	\$ 105,000	\$ 105,000

Personnel Services	\$ 1,132,983	\$ 1,370,080	\$ 1,373,014	\$ 1,429,316
Materials & Supplies	\$ 59,193	\$ 67,791	\$ 70,621	\$ 72,547
Other Services & Charges	\$ 835,626	\$ 958,180	\$ 1,028,705	\$ 1,053,552
Capital Outlay - Equipment	\$ 5,810	\$ 19,700	\$ 30,800	\$ 31,957
Capital Outlay - Improvements	\$ 5,429	\$ 7,688	\$ 10,000	\$ 10,300
Transfers	\$ 696,936	\$ 3,840,088	\$ 4,249,975	\$ 4,154,084
Total Expenditures	\$ 2,735,977	\$ 6,263,527	\$ 6,763,115	\$ 6,751,756



TRANSPORTATION & UTILITIES DEPARTMENT

Lincoln Bike Share Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 44,627	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 74	\$ 60,000	\$ 45,000	\$ 45,000
Transfers	\$ -	\$ -	\$ 157,790	\$ -
Donations/Contributions	\$ 108,000	\$ 72,000	\$ 100,000	\$ 100,000
Total Revenue	\$ 152,701	\$ 132,000	\$ 302,790	\$ 145,000

Other Services & Charges	\$ 310,956	\$ 284,250	\$ 302,790	\$ 302,790
Capital Outlay - Equipment	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 310,956	\$ 284,250	\$ 302,790	\$ 302,790

Municipal Services Center Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 10,934	\$ -	\$ -	\$ -
Intergovernmental	\$ 2,578,766	\$ 2,597,667	\$ 2,678,611	\$ 2,763,340
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 392,398	\$ 448,922	\$ 371,802	\$ 382,094
Total Revenue	\$ 2,982,098	\$ 3,046,589	\$ 3,050,413	\$ 3,145,434

Personnel Services	\$ 507,382	\$ 516,146	\$ 565,412	\$ 579,579
Materials & Supplies	\$ 12,338	\$ -	\$ 12,750	\$ 12,750
Other Services & Charges	\$ 554,069	\$ 759,212	\$ 825,274	\$ 835,039
Capital Outlay - Equipment	\$ 42,231	\$ 100,000	\$ 100,000	\$ 100,000
Capital Outlay - Improvements	\$ -	\$ 305,000	\$ 305,000	\$ 305,000
Debt Service	\$ 1,351,958	\$ 1,346,474	\$ 1,349,910	\$ 1,349,910
Transfers	\$ 511	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,468,489	\$ 3,026,832	\$ 3,158,346	\$ 3,182,278



TRANSPORTATION & UTILITIES DEPARTMENT

StarTran Operating Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 124,328	\$ 156,500	\$ 156,500	\$ 156,500
Fees and Fines	\$ 2,151,926	\$ 3,078,927	\$ 3,529,443	\$ 3,608,670
Intergovernmental	\$ 2,665,755	\$ 2,908,076	\$ 2,891,724	\$ 3,407,179
Charges for Services	\$ 116,029	\$ 141,500	\$ 141,500	\$ 141,500
Transfers	\$ 7,528,747	\$ 8,265,277	\$ 8,749,161	\$ 9,111,500
Total Revenue	\$ 12,586,785	\$ 14,550,280	\$ 15,468,328	\$ 16,425,349
Personnel Services	\$ 10,026,004	\$ 11,571,443	\$ 12,085,019	\$ 12,520,399
Materials & Supplies	\$ 1,577,392	\$ 1,487,578	\$ 1,610,226	\$ 1,709,078
Other Services & Charges	\$ 1,054,599	\$ 1,491,259	\$ 1,773,082	\$ 2,195,871
Capital Outlay - Equipment	\$ 512	\$ -	\$ -	\$ -
Transfers	\$ 543,978	\$ -	\$ -	\$ -
Total Expenditures	\$ 13,202,485	\$ 14,550,280	\$ 15,468,327	\$ 16,425,348
StarTran Planning Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 128,403	\$ 238,398	\$ 238,398	\$ 238,398
Interest	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 132,756	\$ 59,599	\$ 51,758	\$ 60,585
Total Revenue	\$ 261,159	\$ 297,997	\$ 290,156	\$ 298,983
Personnel Services	\$ 208,517	\$ 295,997	\$ 290,156	\$ 298,983
Transfers Out	\$ 25,800	\$ -	\$ -	\$ -
Other Services & Charges	\$ -	\$ 2,000	\$ -	\$ -
Total Expenditures	\$ 234,317	\$ 297,997	\$ 290,156	\$ 298,983
Transportation & Utilities Revolving Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 9,895	\$ -	\$ -	\$ -
Fees and Fines	\$ 661,074	\$ 257,250	\$ 131,000	\$ 131,000
Intergovernmental	\$ 2,382,025	\$ 6,793,877	\$ 7,568,714	\$ 7,757,185
Charges for Services	\$ 9,824,742	\$ 4,091,953	\$ 4,225,906	\$ 4,313,691
Interest	\$ 13,551	\$ -	\$ -	\$ -
Transfers	\$ 224,953	\$ 981,336	\$ 227,223	\$ 227,223
Total Revenue	\$ 13,116,240	\$ 12,124,416	\$ 12,152,843	\$ 12,429,099
Personnel Services	\$ 7,969,203	\$ 8,527,716	\$ 8,412,087	\$ 8,695,544
Materials & Supplies	\$ 16,539	\$ 35,340	\$ 19,603	\$ 20,603
Other Services & Charges	\$ 2,799,834	\$ 3,050,576	\$ 3,420,956	\$ 3,490,569
Capital Outlay - Equipment	\$ 16,462	\$ 11,000	\$ 115,250	\$ 108,800
Capital Outlay - Improvements	\$ 783,306	\$ -	\$ -	\$ -
Transfers	\$ 145,463	\$ 185,000	\$ 200,250	\$ 200,250
Total Expenditures	\$ 11,730,807	\$ 11,809,632	\$ 12,168,146	\$ 12,515,766

TRANSPORTATION & UTILITIES DEPARTMENT

Transportation O & M Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 109,758	\$ 10,550	\$ 115,000	\$ 115,000
Fees and Fines	\$ 577,336	\$ 377,850	\$ 48,500	\$ 48,500
Intergovernmental	\$ 31,374,953	\$ 27,498,333	\$ 28,100,000	\$ 28,377,750
Interest	\$ 40,441	\$ 20,500	\$ 500	\$ 500
Charges for Services	\$ 874,134	\$ 505,000	\$ 826,000	\$ 826,000
Donations/Contributions	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 10,480,548	\$ 10,253,074	\$ 10,348,249	\$ 10,445,159
Total Revenue	\$ 43,457,170	\$ 38,665,307	\$ 39,438,249	\$ 39,812,909

Personnel Services	\$ 11,526,500	\$ 12,807,589	\$ 12,879,637	\$ 13,311,439
Materials & Supplies	\$ 2,460,271	\$ 2,830,189	\$ 3,010,177	\$ 3,059,977
Other Services & Charges	\$ 11,643,096	\$ 9,509,348	\$ 11,397,850	\$ 11,718,631
Capital Outlay - Equipment	\$ 99,048	\$ 137,273	\$ 190,293	\$ 197,401
Debt Service	\$ -	\$ 5,949,834	\$ 7,055,250	\$ 6,828,400
Transfers	\$ 18,977,056	\$ 10,475,470	\$ 4,905,043	\$ 4,728,340
Total Expenditures	\$ 44,705,971	\$ 41,709,703	\$ 39,438,249	\$ 39,844,188

Solid Waste Management Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 133,820	\$ 209,980	\$ 27,463	\$ 27,463
Taxes	\$ 5,017,414	\$ 6,521,893	\$ 5,570,099	\$ 5,838,884
Fees and Fines	\$ 9,837,613	\$ 9,166,175	\$ 10,871,568	\$ 11,408,667
Intergovernmental	\$ 434,673	\$ -	\$ 21,000	\$ 21,000
Interest	\$ 13,732	\$ -	\$ -	\$ -
Charges for Services	\$ 506,611	\$ 607,286	\$ 523,915	\$ 523,915
Transfers	\$ -	\$ -	\$ 200,000	\$ 200,000
Total Revenue	\$ 15,943,863	\$ 16,505,334	\$ 17,214,045	\$ 18,019,929

Personnel Services	\$ 3,108,677	\$ 3,364,558	\$ 3,377,844	\$ 3,493,113
Materials & Supplies	\$ 1,275,724	\$ 1,620,415	\$ 1,711,395	\$ 1,711,395
Other Services & Charges	\$ 5,416,790	\$ 4,449,759	\$ 4,848,025	\$ 4,889,812
Capital Outlay - Equipment	\$ 151,991	\$ 170,000	\$ 284,500	\$ 219,500
Capital Outlay - Improvements	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,154,608	\$ 1,789,371	\$ 1,638,534	\$ 1,638,534
Transfers	\$ 8,130,501	\$ 5,089,226	\$ 5,429,856	\$ 6,174,532
Total Expenditures	\$ 19,238,291	\$ 16,483,329	\$ 17,290,154	\$ 18,126,886

TRANSPORTATION & UTILITIES DEPARTMENT

Wastewater Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 721,116	\$ 1,245,811	\$ 5,905,305	\$ 5,905,305
Interest	\$ 136,158	\$ 115,000	\$ 125,000	\$ 125,000
Charges for Services	\$ 34,953,872	\$ 37,048,748	\$ 38,702,872	\$ 40,563,819
Transfers	\$ 1,064,396	\$ -	\$ -	\$ -
Total Revenue	\$ 36,875,542	\$ 38,409,559	\$ 44,733,177	\$ 46,594,124
Personnel Services	\$ 8,100,050	\$ 8,676,648	\$ 8,707,559	\$ 8,978,659
Materials & Supplies	\$ 4,597,333	\$ 4,152,816	\$ 4,659,000	\$ 4,923,451
Other Services & Charges	\$ 4,321,840	\$ 4,284,890	\$ 5,369,794	\$ 5,485,426
Capital Outlay - Equipment	\$ 95,290	\$ 878,500	\$ 1,391,200	\$ 1,325,700
Debt Service	\$ 8,517,778	\$ 8,511,828	\$ 10,515,040	\$ 10,498,818
Transfers	\$ 17,707,393	\$ 19,931,000	\$ 14,090,585	\$ 15,397,221
Total Expenditures	\$ 43,339,684	\$ 46,435,682	\$ 44,733,178	\$ 46,609,275

Water Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 4,865,329	\$ 2,707,194	\$ 493,137	\$ 493,137
Interest	\$ 213,046	\$ 236,980	\$ 236,980	\$ 236,980
Charges for Services	\$ 47,345,228	\$ 46,242,618	\$ 53,114,652	\$ 55,809,693
Transfers	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 52,423,603	\$ 49,186,792	\$ 53,844,769	\$ 56,539,810
Personnel Services	\$ 9,222,497	\$ 10,328,504	\$ 10,151,239	\$ 10,482,557
Materials & Supplies	\$ 5,461,546	\$ 6,077,182	\$ 6,939,956	\$ 7,373,889
Other Services & Charges	\$ 4,986,993	\$ 6,440,348	\$ 6,905,029	\$ 7,067,311
Capital Outlay - Equipment	\$ 217,317	\$ 573,400	\$ 833,800	\$ 1,057,550
Debt Service	\$ 6,042,369	\$ 7,133,727	\$ 4,723,019	\$ 9,047,759
Transfers	\$ 19,638,819	\$ 22,328,000	\$ 24,419,954	\$ 21,663,416
Total Expenditures	\$ 45,569,541	\$ 52,881,160	\$ 53,972,997	\$ 56,692,482



TRANSPORTATION & UTILITIES DEPARTMENT

TRANSPORTATION & UTILITIES PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
FLEET SERVICES	14.00	14.00	14.00
GENERAL FUND	19.75	19.75	19.75
MUNICIPAL SERVICES CENTER	5.00	6.00	6.00
SOLID WASTE OPERATION	35.50	37.00	37.00
STARTRAN			
StarTran Operating Fund	141.40	144.40	144.40
StarTran Grants-In-Aid Fund	2.60	2.60	2.60
TOTAL STARTRAN	144.00	147.00	147.00
TRANSPORTATION & UTILITIES REV	69.73	69.63	69.63
TRANSPORTATION O & M	126.00	127.00	127.00
WASTEWATER	82.30	85.00	85.00
WATER	104.13	104.63	104.63
TOTAL ALL FUNDS	600.40	610.01	610.01

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
FLEET SERVICES				
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
STORES CLERK	N1307	2.00	2.00	2.00
AUTOMOTIVE MECHANIC	N5116	1.00	1.00	1.00
HEAVY EQUIPMENT MECHANIC	N5117	8.00	8.00	8.00
GARAGE SUPERVISOR	A5121	1.00	1.00	1.00
SUPERINTENDENT OF FLEET SERVICES	A5123	1.00	1.00	1.00
TOTAL FLEET SERVICES		14.00	14.00	14.00

TRANSPORTATION & UTILITIES DEPARTMENT

GENERAL

ENGINEER	M2007	1.75	0.75	0.75
SENIOR ENGINEER	M2008	0.00	1.00	1.00
ENVIRONMENTAL HEALTH SPECIALIST II	A3621	2.00	2.00	2.00
SENIOR ENVIRONMENTAL HEALTH SPECIALIST	A3622	2.00	2.00	2.00
ENVIRONMENTAL HEALTH EDUCATOR I	C3630	0.00	0.00	0.00
ENVIRONMENTAL HEALTH EDUCATOR II	C3631	1.00	1.00	1.00
LABOR SUPERVISOR I	C5010	1.00	1.00	1.00
TRANSPORTATION INSPECTOR	N5216	2.00	2.00	2.00
TRANSPORTATION LABORER	N5228	2.00	2.00	2.00
TRANSPORTATION EQUIPMENT OPERATOR I	N5229	5.00	5.00	5.00
TRANSPORTATION EQUIPMENT OPERATOR II	N5230	2.00	2.00	2.00
SUPERINTENDENT OF STORMWATER	M5352	1.00	1.00	1.00
TOTAL GENERAL		19.75	19.75	19.75

MUNICIPAL SERVICES CENTER

PROFESSIONAL/TECHNICAL WORKER	U4904	0.00	1.00	1.00
MAINTENANCE REPAIR WORKER I	N5105	2.00	2.00	2.00
MAINTENANCE REPAIR WORKER II	N5106	2.00	2.00	2.00
BUILDING SUPERINTENDENT	A5110	1.00	1.00	1.00
TOTAL MUNICIPAL SERVICES CENTER		5.00	6.00	6.00

SOLID WASTE OPERATIONS

OFFICE SPECIALIST	N1034	1.00	1.00	1.00
ASSOCIATE ENGINEER	M2006	1.00	1.00	1.00
SENIOR ENVIRONMENTAL HEALTH SPECIALIST	A3622	1.00	1.00	1.00
ENVIRONMENTAL HEALTH EDUCATOR I	C3630	1.00	1.00	1.00
LANDFILL GATEHOUSE SUPERVISOR	C5016	1.00	1.00	1.00
SUPERINTENDENT SOLID WASTE OPERATION	M5018	1.00	1.00	1.00
RECYCLING COORDINATOR	A5019	1.00	1.00	1.00
ENVIRONMENT COMPLIANCE TECHNICIAN	C5021	1.00	1.00	1.00
SOLID WASTE OPERATIONS SUPERVISOR	A5022	3.00	3.00	3.00
GATEHOUSE ATTENDANT I	N5023	3.50	6.00	6.00
GATEHOUSE ATTENDANT II	N5024	1.00	0.00	0.00
UTILITY EQUIPMENT OPERATOR I	N5225	6.00	6.00	6.00
UTILITY EQUIPMENT OPERATOR II	N5226	6.00	6.00	6.00
UTILITY EQUIPMENT OPERATOR III	N5227	8.00	8.00	8.00
TOTAL SOLID WASTE OPERATIONS		35.50	37.00	37.00

STARTRAN OPERATING

OFFICE ASSISTANT	N1030	1.00	1.00	1.00
ACCOUNT CLERK II	N1121	0.00	0.75	0.75
ACCOUNT CLERK III	N1122	0.75	0.00	0.00
ACCOUNTANT	A1125	0.40	0.40	0.40
STORES CLERK	N1307	1.00	1.00	1.00

TRANSPORTATION & UTILITIES DEPARTMENT

ASSISTANT PURCHASING AGENT	A1311	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	0.50	0.50	0.50
SAFETY & TRAINING SPECIALIST PLANNER II	A2040	0.00	1.00	1.00
	A2111	0.00	0.00	0.00
OPERATIONS TRAINING COORDINATOR	A3103	1.00	0.00	0.00
PARA-PROFESSIONAL/TECHNICAL	U4903	0.00	0.50	0.50
GARAGE SUPERVISOR	A5121	2.00	2.00	2.00
TRANSIT MANAGER	M5600	0.75	0.75	0.75
BUS OPERATIONS SUPERINTENDENT	A5601	0.00	0.00	0.00
STARTRAN HANDI-VAN SUPERVISOR	A5602	1.00	1.00	1.00
STARTRAN FIELD SUPERVISOR	A5603	8.00	6.00	6.00
TRANSIT DISPATCHER	C5604	0.00	2.50	2.50
BUS MAINTENANCE SUPERINTENDENT	A5605	0.00	0.00	0.00
ASSISTANT TRANSIT MANAGER	A5606	1.00	1.00	1.00
BUS JOURNEY MECHANIC	B5614	7.00	7.00	7.00
BUS APPRENTICE MECHANIC	B5615	4.00	4.00	4.00
BUS CLEANER	B5619	2.00	2.00	2.00
BUS SERVICE WORKER	B5620	6.00	6.00	6.00
BUS OPERATOR	B5625	104.00	106.00	106.00
TOTAL STARTRAN OPERATING		141.40	144.40	144.40
STARTRAN GRANTS-IN-AID				
ACCOUNT CLERK III	N1122	0.25	0.25	0.25
ACCOUNTANT	A1125	0.60	0.60	0.60
ADMINISTRATIVE AIDE I	A1631	0.50	0.50	0.50
PLANNER II	A2111	1.00	1.00	1.00
TRANSIT MANAGER	M5600	0.25	0.25	0.25
BUS OPERATIONS SUPERINTENDENT	A5601	0.00	0.00	0.00
TOTAL STARTRAN GRANTS-IN-AID		2.60	2.60	2.60
TRANSPORTATION & UTILITIES REV				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	1.00	1.00	1.00
ACCOUNT CLERK III	N1122	2.00	3.00	3.00
ACCOUNTANT	A1125	3.00	3.00	3.00
ASSISTANT TRANSPORTATION/UTILITIES BUSINESS MANAGER	A1144	1.00	1.00	1.00
TRANSPORTATION/UTILITY BUSINESS MGR	M1145	1.00	1.00	1.00
TECHNOLOGY SUPPORTT SPECIALIST I	C1495	2.00	3.00	3.00
TECHNOLOGY SUPPORTT SPECIALIST II	C1496	6.00	5.00	5.00
TECHNOLOGY SUPT SUPERVISOR I	M1497	1.00	1.00	1.00
GIS ANALYST	A1524	2.00	2.00	2.00
GIS TECHNICIAN	C1525	2.00	2.00	2.00
ADMINISTRATIVE AIDE I	A1631	0.00	2.00	2.00
ADMINISTRATIVE AIDE II	A1632	1.00	1.00	1.00
PUBLIC INFORMATION SPECIALIST II	A1642	1.00	1.00	1.00

TRANSPORTATION & UTILITIES DEPARTMENT

PUBLIC INFORMATION OFFICER	M1645	1.00	1.00	1.00
OPERATIONS ANALYST	C1994	0.00	1.00	1.00
ENGINEERING TECHNICIAN	C1998	11.00	9.00	9.00
SR ENGINEERING TECHNICIAN	C1999	13.00	12.00	12.00
RIGHT-OF-WAY SUPERINTENDENT	A2000	0.00	1.00	1.00
ASSOCIATE ENGINEER SPECIALIST	C2001	0.00	0.00	0.00
ASSOCIATE ENGINEER	M2006	1.00	1.00	1.00
ENGINEER	M2007	4.25	2.25	2.25
SENIOR ENGINEER	M2008	2.00	3.00	3.00
ENGINEERING SERVICES MANAGER	M2019	2.00	2.00	2.00
ASSISTANT CITY ENGINEER	M2021	2.00	1.00	1.00
DIRECTOR OF TRANSPORTATION & UTILITIES	D2022	1.00	1.00	1.00
DEPARTMENT LIAISON & COMPLIANCE				
ADMINISTRATOR	W2023	1.00	2.00	2.00
ASSISTANT DIRECTOR OF UTILITIES	W2024	1.00	1.00	1.00
FIBER NETWORK & RIGHT-OF-WAY MANAGER	W2026	0.10	0.00	0.00
UTILITIES SECURITY MANAGER	M2031	1.00	2.00	2.00
SAFETY & TRAINING SPECIALIST	A2040	1.00	1.00	1.00
PLANS EXAMINER II	A3202	1.00	0.00	0.00
IMPACT FEE ADMINISTRATOR	A3231	1.00	0.00	0.00
PROFESSIONAL/TECHNICAL WORKER	U4904	2.00	1.00	1.00
DELIVERY CLERK	N5201	0.38	0.38	0.38
SENIOR UTILITY ENGINEERING SPECIALIST	A5302	0.00	1.00	1.00
TOTAL TRANSPORTATION & UTILITIES REV		69.73	69.63	69.63

TRANSPORTATION O & M

SENIOR OFFICE ASSISTANT	N1032	0.00	0.00	0.00
OFFICE SPECIALIST	N1034	5.00	4.00	4.00
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
ADMINISTRATIVE AIDE II	A1632	1.00	1.00	1.00
OPERATIONS ANALYST	C1994	0.00	1.00	1.00
TRAFFIC SIGN WORKER	C1995	7.00	7.00	7.00
TRAFFIC TECHNICIAN	C1996	6.00	7.00	7.00
SENIOR TRAFFIC TECHNICIAN	C1997	9.00	7.00	7.00
ENGINEERING TECHNICIAN	C1998	1.00	1.00	1.00
SENIOR ENGINEERING TECHNICIAN	C1999	4.00	6.00	6.00
ASSOCIATE ENGINEER	M2006	1.00	1.00	1.00
ENGINEER	M2007	2.00	2.00	2.00
SENIOR ENGINEER	M2008	3.00	3.00	3.00
TRANSPORTATION PLANNER	A2012	1.00	1.00	1.00
ENGINEERING SERVICES MANGER	M2019	1.00	2.00	2.00
ASSISTANT DIRECTOR OF TRANSPORTATION	W2020	0.00	1.00	1.00
ASSISTANT CITY ENGINEER	W2021	2.00	1.00	1.00
ASSISTANT DIRECTOR OF UTILITIES	W2024	1.00	0.00	0.00
INTERMEDIATE LEVEL WORKER	U4902	3.00	2.00	2.00

TRANSPORTATION & UTILITIES DEPARTMENT

PARA-PROFESSIONAL/TECHNICAL	U4903	0.00	0.00	0.00
LABOR SUPERVISOR I	C5010	9.00	9.00	9.00
DISTRICT SUPERVISOR	A5011	3.00	3.00	3.00
CONCRETE FINISHER I	N5150	4.00	4.00	4.00
CONCRETE FINISHER II	N5151	4.00	4.00	4.00
TRANSPORTATION INSPECTOR	N5216	1.00	1.00	1.00
TRANSPORTATION LABORER	N5228	11.00	12.00	12.00
TRANSPORTATION EQUIPMENT OPERATOR I	N5229	25.00	25.00	25.00
TRANSPORTATION EQUIPMENT OPERATOR II	N5230	20.00	20.00	20.00
BARRICADE WORKER	N5232	0.00	0.00	0.00
TOTAL TRANSPORTATION O & M		126.00	127.00	127.00
WASTEWATER				
CUSTOMER SERVICE ASSISTANT	N1022	3.00	2.00	2.00
OFFICE SPECIALIST	N1034	1.00	1.00	1.00
ACCOUNT CLERK II	N1121	1.50	0.50	0.50
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
ACCOUNTING SUPERVISOR	C1124	0.50	0.50	0.50
UTILITIES SERVICE SUPERVISOR	A1142	0.50	0.00	0.00
ASSISTANT TRANSPORTATION/UTILITIES BUSINESS MANAGER	A1144	0.00	0.50	0.50
SYSTEMS SPECIALIST I	C1512	1.00	0.00	0.00
SYSTEMS SPECIALIST II	C1514	1.00	2.00	2.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
ADMINISTRATIVE AIDE II	A1632	0.00	0.50	0.50
SANITARY ENGINEER	M2036	1.00	1.00	1.00
PERMIT ASSISTANT	N3220	0.50	0.50	0.50
ENVIRONMENTAL COMPLIANCE TECHNICIAN	C5021	0.00	1.00	1.00
UTILITY EQUIP OPERATOR I	N5225	0.00	3.00	3.00
UTILITY EQUIP OPERATOR II	N5226	16.00	8.00	8.00
UTILITY EQUIP OPERATOR III	N5227	0.00	6.00	6.00
ENVIRONMENTAL LAB SPEC II	C5292	5.80	6.00	6.00
SENIOR UTILITY ENGINEER SPECIALIST	A5302	1.00	1.00	1.00
TELEMETER CONTROL TECHNICIAN	C5304	1.00	1.00	1.00
ENERGY RECOVERY COORDINATOR	C5305	0.00	1.00	1.00
WASTEWATER TREATMENT PLANT OPERATOR	C5307	7.00	8.00	8.00
MANAGER OF LAB SERVICES	A5308	1.00	1.00	1.00
PROCESS CONTROL TECHNICIAL	C5309	3.00	3.00	3.00
SUPERINTENDENT OF WATER RESOURCE RECOVERY FACILITIES	M5310	1.00	1.00	1.00
BIOSOLIDS COORDINATOR	C5312	1.00	1.00	1.00
MAINTENANCE OPERATOR I	N5313	6.00	6.00	6.00
FACILITIES MAINTENANCE COORD	M5315	1.00	1.00	1.00
FACILITIES OPERATIONS COORDINATOR	M5318	1.00	1.00	1.00
ENVIRONMENTAL SPECIALIST II	C5321	4.00	4.00	4.00
ENVIRONMENTAL SPECIALIST III	C5322	1.00	1.00	1.00

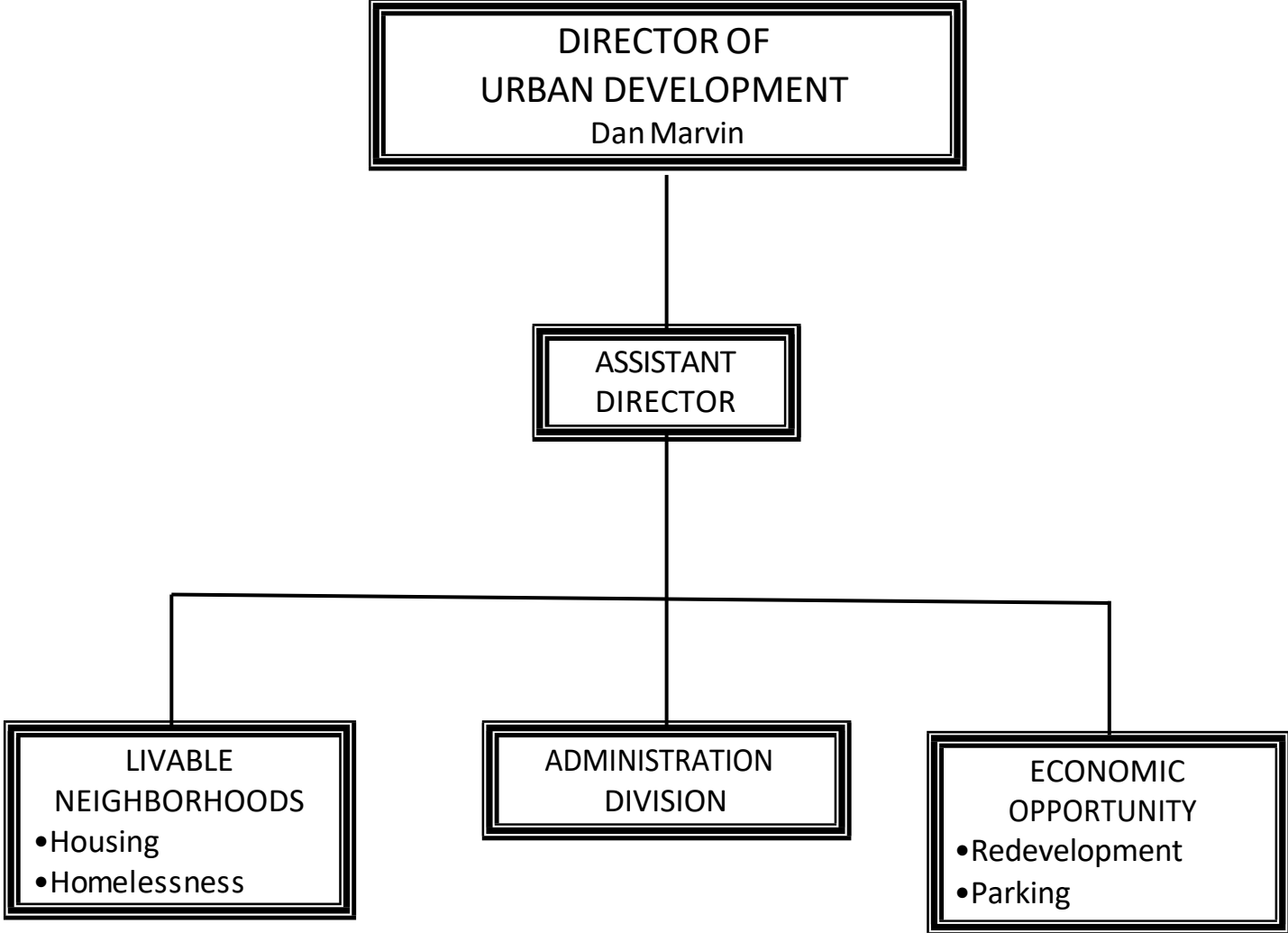
TRANSPORTATION & UTILITIES DEPARTMENT

METER READER	N5326	1.50	1.50	1.50
UTILITY PLANT MECHANIC II	N5335	1.00	0.00	0.00
UTILITY PLANT MECHANIC I	N5336	7.00	8.00	8.00
FACILITY MAINTENANCE SUPERVISOR	C5338	2.00	2.00	2.00
UTILITY SUPERVISOR	C5339	3.00	3.00	3.00
SUPERINTENDENT OF WASTEWATER COLLECTION	M5343	1.00	1.00	1.00
ASSISTANT SUPERINTENDENT-WASTEWATER COLLECTION	A5344	1.00	1.00	1.00
CONTROL INSTRUMENT TECHNICIAN	C5372	3.00	3.00	3.00
CONTROL SYSTEM SUPPORT SPECIALIST	A5375	1.00	1.00	1.00
TOTAL WASTEWATER		82.30	85.00	85.00
WATER				
CUSTOMER SERVICE ASSISTANT	N1022	3.00	2.00	2.00
OFFICE SPECIALIST	N1034	4.00	4.00	4.00
ACCOUNT CLERK II	N1121	0.50	0.50	0.50
ACCOUNT CLERK III	N1122	3.00	3.00	3.00
ACCOUNTING SUPERVISOR	C1124	0.50	0.50	0.50
UTILITIES SERVICE SUPERVISOR	A1142	0.50	0.00	0.00
ASST TRANSPORTATION/UTILITIES BUSINESS MANAGER	A1144	0.00	0.50	0.50
STORES CLERK	N1307	1.00	0.00	0.00
SYSTEMS SPECIALIST I	C1512	1.00	1.00	1.00
SYSTEMS SPECIALIST II	C1514	1.00	0.00	0.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
ADMINISTRATIVE AIDE II	A1632	0.00	0.50	0.50
OFFICE OPERATIONS SPECIALIST	C1634	2.00	0.00	0.00
ONE-CALL TECHNICIAN	C1635	0.00	2.00	2.00
ASSOCIATE ENGINEER SPECIALIST	C2001	2.00	0.00	0.00
PERMIT ASSISTANT	N3220	0.50	0.50	0.50
PARA-PROFESSIONAL/TECHNICIAN	U4903	2.00	2.00	2.00
UTILITY EQUIPMENT OPERATOR I	N5225	4.00	9.00	9.00
UTILITY EQUIPMENT OPERATOR II	N5226	10.00	7.00	7.00
WATER SERVICE TECHNICIAN I	N5235	4.00	3.00	3.00
WATER SERVICE TECHICIAN II	N5236	11.00	8.00	8.00
SENIOR WATER SERVICE TECHNICIAN	N5237	3.00	4.00	4.00
UTILITY LOCATE TECHNICIAN	N5238	0.00	5.00	5.00
ENVIRONMENTAL LAB SPECIALIST I	C5290	1.00	1.00	1.00
ENVIRONMENTAL LAB SPECIALIST II	C5292	2.00	3.00	3.00
WATER QUALITY SPECIALIST	C5293	1.00	1.00	1.00
UTILITY ENGINEERING SPECIALIST	C5300	2.00	2.00	2.00
TELEMETER CONTROL TECHNICIAN	C5304	2.00	2.00	2.00
MANAGER OF LAB SERVICES	A5308	1.00	1.00	1.00
FACILITY MAINTENANCE COORDINATOR	N5315	0.00	1.00	1.00
ASSISTANT WATER PLANT OPERATOR	N5316	2.00	2.00	2.00
WATER PLANT OPERATOR	C5317	9.00	9.00	9.00

TRANSPORTATION & UTILITIES DEPARTMENT

UTILITIES LABORATORY SUPERVISOR	A5323	0.00	0.00	0.00
METER READER	N5326	1.50	1.50	1.50
UTILITY PLANT MECHANIC II	N5335	1.00	1.00	1.00
UTILITY PLANT MECHANIC I	N5336	9.00	9.00	9.00
FACILITY MAINTENANCE SUPERVISOR	C5338	2.00	2.00	2.00
UTILITY SUPERVISOR	C5339	5.00	5.00	5.00
ASST SUPERINTENDENT-WATER CONSTRUCTION	A5341	1.00	1.00	1.00
ASSISTANT SUPERINTENDENT-WATER SERVICE	A5342	1.00	1.00	1.00
ASST SUPER OPERATIONS-WATER PRODUCTION & TREATMENT	A5348	1.00	1.00	1.00
ASST SUPER-WATER PRODUCTION & TREATMENT	A5349	2.00	1.00	1.00
SUPERINTENDENT OF WATER PRODUCTION & TREATMENT	M5350	1.00	1.00	1.00
SUPERINTENDENT OF WATER DISTRIBUTION	M5351	1.00	1.00	1.00
CONTROL INSTRUMENT TECHNICIAN	C5372	3.00	3.00	3.00
CONTROL SYST SUPPORT SPECIALIST	A5375	1.00	1.00	1.00
CUSTODIAN	N5407	0.63	0.63	0.63
TOTAL WATER		104.13	104.63	104.63
 TOTAL TRANSPORTATION & UTILITIES		 600.40	 610.01	 610.01

URBAN DEVELOPMENT

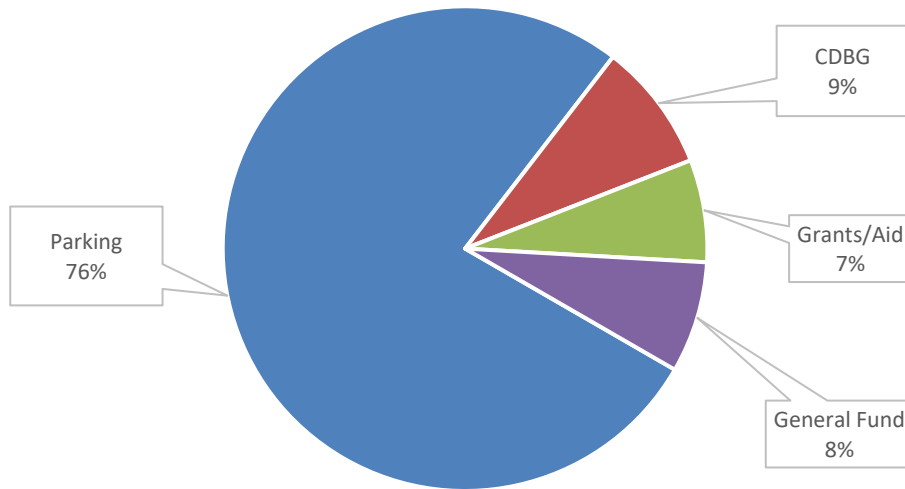


URBAN DEVELOPMENT

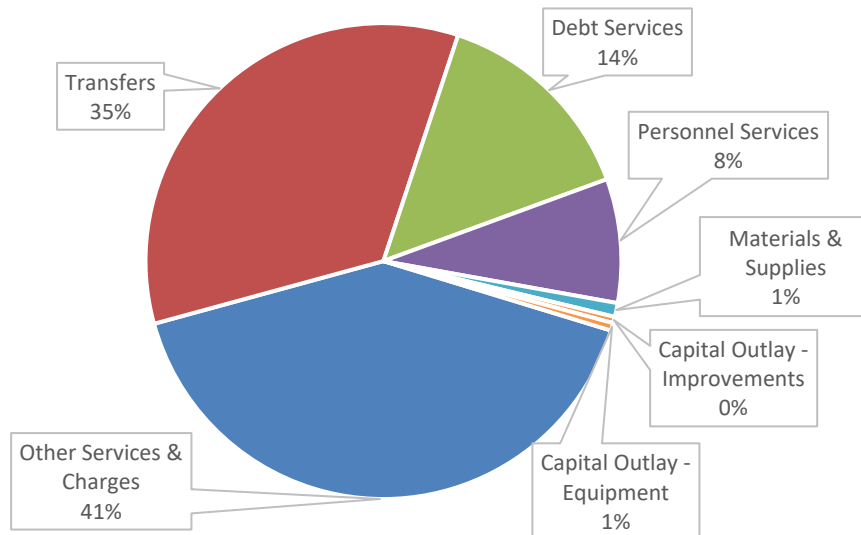
Total Funding Sources 2022-23 - All Funds	
Parking	\$ 21,847,823
CDBG	\$ 2,435,303
HOME	\$ 1,938,884
General Fund	\$ 2,355,191
Total	\$ 28,577,201

Total Expenditures Budget 2022-23 - All Funds	
Other Services & Charges	\$ 11,621,634
Transfers	\$ 9,976,563
Debt Service	\$ 4,057,786
Personnel Services	\$ 2,387,483
Materials & Supplies	\$ 263,735
Capital Outlay – Improvements	\$ 125,000
Capital Outlay - Equipment	\$ 145,000
Total	\$ 28,577,201

Total Funding Sources 2022-23
100% = \$28,577,201



Total Expenditures Budget 2022-23
All Funds 100% = \$28,577,201



URBAN DEVELOPMENT

Mission

Urban Development’s mission includes promoting neighborhood vitality through affordable housing initiatives, redevelopment programs, and efforts to enhance social and community capital through reinvigoration of community spaces. The Urban Development budget enhances these efforts through housing programs, neighborhood revitalization, redevelopment of blighted and substandard areas, and improvements to public spaces such as streetscape projects. Urban Development also manages garages, surface lots and on-street parking. Other parking related services managed by Urban Development include downtown parking enforcement and parking citation management. Through these operations we help maintain a vibrant downtown environment and expand economic opportunities.

Significant Changes

- Parking revenue decreased by 12% in FY 2019-20 and by 27% in FY 2020-21.
- General Fund transfer expenditures increased by \$250,000 to enhance housing programs and neighborhood revitalization with a focus on items 1, 2, 14, 48, and 49 in the Lincoln Climate Action Plan.
- HUD awarded Lincoln \$3.4 million for the Lead Hazard Control and Healthy Homes Grant and 2 FTEs are included in the grant funding.

Outcomes, Goals and Performance Measures

		2020-21 Actual	2021-22 Target	2022-23 Target	2023-24 Target
Outcome	Vibrant City Economy and Quality of Life				
Goal	Available infrastructure for growth				
Measure	Increase the parking revenue by 20% in 21/22, as the economy recovers from the pandemic. Hold revenue steady in 22/23 and achieve 2.5% growth each year beyond to pay off bonds needed for garage construction.	-27%	20%	0%	2.50%
Outcome	Vibrant City Economy and Quality of Life				
Goal	Expand the City's tax revenues				
Measure	Continue to increase property valuations in Tax Increment Financing (TIF) Districts to be greater than 500%	900%	500%	500%	500%
Outcome	Vibrant City Economy and Quality of Life				
Goal	Quality and diverse housing and redevelopment				
Measure	Provide financial assistance to owner occupants to preserve existing affordable housing stock	69	135	135	135

URBAN DEVELOPMENT



General Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Fees and Fines	\$ 166,048	\$ 750,000	\$ 100,000	\$ 100,000
Charges for Services	\$ 83,974	\$ 149,000	\$ 85,000	\$ 85,000
Transfers	\$ 718,272	\$ -	\$ 650,000	\$ 650,000
Total Revenue	\$ 968,294	\$ 899,000	\$ 835,000	\$ 835,000
Personnel Services	\$ 760,118	\$ 823,541	\$ 847,961	\$ 875,214
Materials & Supplies	\$ 3,050	\$ 4,575	\$ 4,150	\$ 4,150
Other Services & Charges	\$ 109,080	\$ 117,327	\$ 129,643	\$ 133,451
Transfers	\$ 123,375	\$ 1,071,428	\$ 1,373,437	\$ 1,394,109
Capital Outlay - Equipment	\$ 5,930	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,001,553	\$ 2,016,871	\$ 2,355,191	\$ 2,406,924

CDBG Fund Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 3,126,630	\$ 1,937,228	\$ 1,835,303	\$ 1,835,303
Charges for Services	\$ 828,397	\$ 650,000	\$ 600,000	\$ 655,000
Total Revenue	\$ 3,955,027	\$ 2,587,228	\$ 2,435,303	\$ 2,490,303
Personnel Services	\$ 789,958	\$ 870,606	\$ 853,980	\$ 879,067
Materials & Supplies	\$ 1,269	\$ 2,675	\$ 2,100	\$ 2,100
Other Services & Charges	\$ 2,955,835	\$ 1,713,947	\$ 1,454,223	\$ 1,484,136
Capital Outlay - Improvements	\$ 37,718	\$ -	\$ 125,000	\$ 125,000
Transfers	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,784,780	\$ 2,587,228	\$ 2,435,303	\$ 2,490,303

URBAN DEVELOPMENT

Grant/Aid Budget	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Intergovernmental	\$ 519,481	\$ 1,133,680	\$ 1,329,123	\$ 1,338,968
Charges for Services	\$ 665,765	\$ 450,000	\$ 500,000	\$ 500,000
Total Revenues	\$ 1,185,246	\$ 1,583,680	\$ 1,829,123	\$ 1,838,968
Personnel Services	\$ 99,594	\$ 105,674	\$ 300,615	\$ 313,900
Materials & Supplies	\$ 130	\$ 425	\$ 375	\$ 375
Other Services & Charges	\$ 943,676	\$ 1,477,581	\$ 1,637,894	\$ 1,634,453
Total Expenditures	\$ 1,043,400	\$ 1,583,680	\$ 1,938,884	\$ 1,948,728

Parking Lot and JPA Facilities	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Fees and Fines	\$ 205,491	\$ 630,670	\$ 587,915	\$ 543,983
Interest	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 1,072,705	\$ 1,600,239	\$ 1,619,459	\$ 1,658,335
Total Revenues	\$ 1,278,196	\$ 2,230,909	\$ 2,207,374	\$ 2,202,318
Materials & Supplies	\$ 16,859	\$ 22,700	\$ 18,400	\$ 18,400
Other Services & Charges	\$ 1,281,050	\$ 2,084,563	\$ 2,063,492	\$ 2,106,800
Transfers	\$ -	\$ 16,000	\$ 8,100	\$ 8,100
Capital Outlay - Equipment	\$ 16,450	\$ 11,500	\$ 15,500	\$ 15,500
Total Expenditures	\$ 1,314,359	\$ 2,134,763	\$ 2,105,492	\$ 2,148,800

Parking Facilities	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24
Miscellaneous	\$ 14,941	\$ -	\$ -	\$ -
Fees and Fines	\$ 8,303,682	\$ 12,035,256	\$ 10,749,421	\$ 12,620,541
Interest	\$ 20,525	\$ -	\$ 16,000	\$ 14,000
Charges for Services	\$ 428,902	\$ 427,319	\$ 501,963	\$ 544,363
Total Revenues	\$ 8,768,050	\$ 12,462,575	\$ 11,267,384	\$ 13,178,904
Personnel Services	\$ 358,974	\$ 355,974	\$ 384,927	\$ 395,721
Materials & Supplies	\$ 145,685	\$ 228,174	\$ 238,710	\$ 240,459
Other Services & Charges	\$ 3,785,639	\$ 5,516,515	\$ 6,336,382	\$ 6,690,211
Debt Service	\$ 3,759,632	\$ 4,047,937	\$ 4,057,786	\$ 4,048,536
Transfers	\$ 2,282,339	\$ 5,345,026	\$ 8,595,026	\$ 3,202,026
Capital Outlay - Equipment	\$ 5,346	\$ 173,000	\$ 129,500	\$ 91,500
Total Expenditures	\$ 10,337,615	\$ 15,666,626	\$ 19,742,331	\$ 14,668,453

URBAN DEVELOPMENT



URBAN DEVELOPMENT PERSONNEL SUMMARY	<u>FTE'S</u> <u>2021-22</u>	<u>FTE'S</u> <u>2022-23</u>	<u>FTE'S</u> <u>2023-24</u>
GENERAL FUND			
ADMINISTRATION	5.65	5.65	5.65
LIVABLE NEIGHBORHOODS	0.05	0.05	0.05
ECONOMIC OPPORTUNITY	<u>3.60</u>	<u>3.60</u>	<u>3.60</u>
TOTAL GENERAL FUND	9.30	9.30	9.30
CDBG FUND			
ADMINISTRATION	1.90	1.90	1.90
LIVABLE NEIGHBORHOODS	1.66	1.65	1.65
LIVABLE NEIGHBORHOODS-HOUSING	<u>3.90</u>	<u>3.90</u>	<u>3.90</u>
TOTAL CDBG FUND	7.46	7.45	7.45
LEAD HAZARD	0.00	2.00	2.00
HOME FUND	0.91	0.90	0.90
PARKING FACILITIES FUND	<u>2.83</u>	<u>2.85</u>	<u>2.85</u>
TOTAL ALL FUNDS	20.50	22.50	22.50

URBAN DEVELOPMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2021-22</u>	<u>FTE'S 2022-23</u>	<u>FTE'S 2023-24</u>
GENERAL FUND				
ACCOUNTANT	A1125	0.15	0.15	0.15
ASSISTANT DIRECTOR URBAN DEVELOPMENT	W2207	0.85	0.85	0.85
DIRECTOR OF URBAN DEVELOPMENT	D2205	0.85	0.85	0.85
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
GIS ANALYST	A1524	0.25	0.25	0.25
OFFICE SPECIALIST	N1034	1.00	0.30	0.30
PLANNER II	A2111	0.75	0.75	0.75
RE & RELOC ASSIST AGENT	A1216	1.00	1.00	1.00
RIGHT-OF-WAY SPECIALIST	N1215	1.30	2.00	2.00
SR ENGINEERING TECH	C1999	1.00	1.00	1.00
URBAN DEVELOPMENT MANAGER	M2209	<u>1.15</u>	<u>1.15</u>	<u>1.15</u>
TOTAL GENERAL FUND		9.30	9.30	9.30
CDBG FUND				
ACCOUNTANT	A1125	0.60	0.60	0.60
GIS ANALYST	A1524	0.75	0.75	0.75
HOUSING REHAB SPECIALIST I	C2218	0.00	0.95	0.95
HOUSING REHAB SPECIALIST II	C2220	2.80	1.85	1.85
OFFICE SPECIALIST	N1034	0.00	0.55	0.55
PARA-PROFESSIONAL/TECHNICIAN	U4903	0.01	0.00	0.00
PLANNER I	A2110	1.00	1.00	1.00
PLANNER II	A2111	0.25	0.25	0.25
RIGHT-OF-WAY SPECIALIST	N1215	0.55	0.00	0.00
URBAN DEVELOPMENT MANAGER	M2209	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
TOTAL CDBG FUND		7.46	7.45	7.45
HOME FUND				
ACCOUNTANT	A1125	0.25	0.25	0.25
HOUSING REHAB SPECIALIST I	C2218	0.20	0.05	0.05
HOUSING REHAB SPECIALIST II	C2220	0.00	0.15	0.15
OFFICE SPECIALIST	N1034	0.00	1.15	1.15
PARA-PROFESSIONAL/TECHNICIAN	U4903	0.01	0.00	0.00
RIGHT-OF-WAY SPECIALIST	N1215	0.15	0.00	0.00
URBAN DEVELOPMENT MANAGER	M2209	0.30	0.30	0.30
URBAN DEVELOPMENT PROGRAM SPECIALIST	M2202	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL HOME FUND		0.91	2.90	2.90

URBAN DEVELOPMENT

PARKING FACILITIES FUND

ASSISTANT PARKING MANAGER	A2027	1.00	1.00	1.00
ASSISTANT DIRECTOR URBAN DEVELOPMENT	W2207	0.15	1.15	1.15
DIRECTOR OF URBAN DEVELOPMENT	D2205	0.15	0.15	0.15
PARA-PROFESSIONAL/TECHNICIAN	U4903	0.48	0.00	0.00
PARKING MANAGER	M2028	1.00	0.00	0.00
PROFESSIONAL/TECHNICAL WORKER	U4904	0.00	0.50	0.50
URBAN DEVELOPMENT MANAGER	M2209	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
TOTAL PARKING FACILITIES FUND		2.83	2.85	2.85

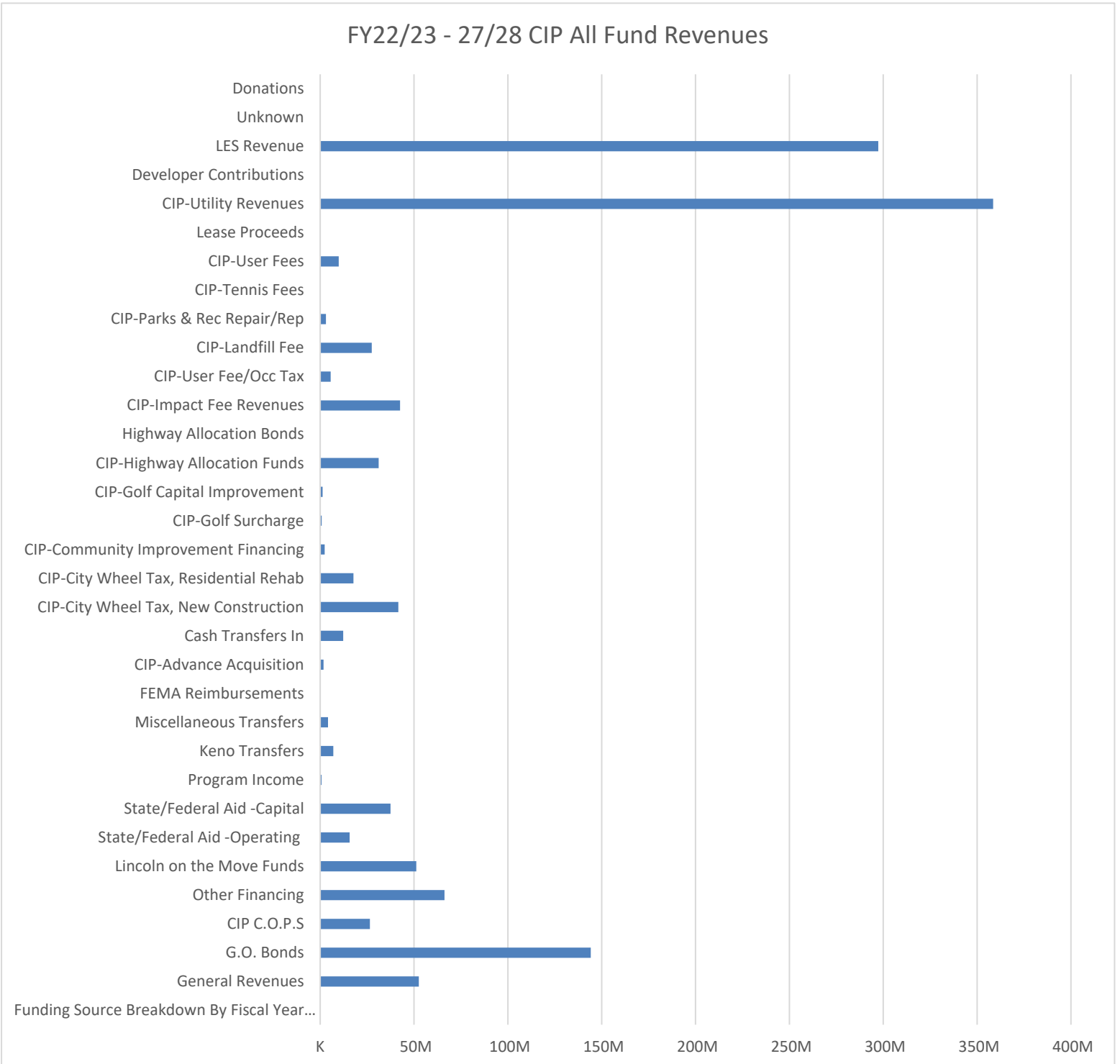
TOTAL ALL FUNDS		20.50	22.50	22.50
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CAPITAL IMPROVEMENTS & DEBT SERVICE

CAPITAL IMPROVEMENT PROGRAM

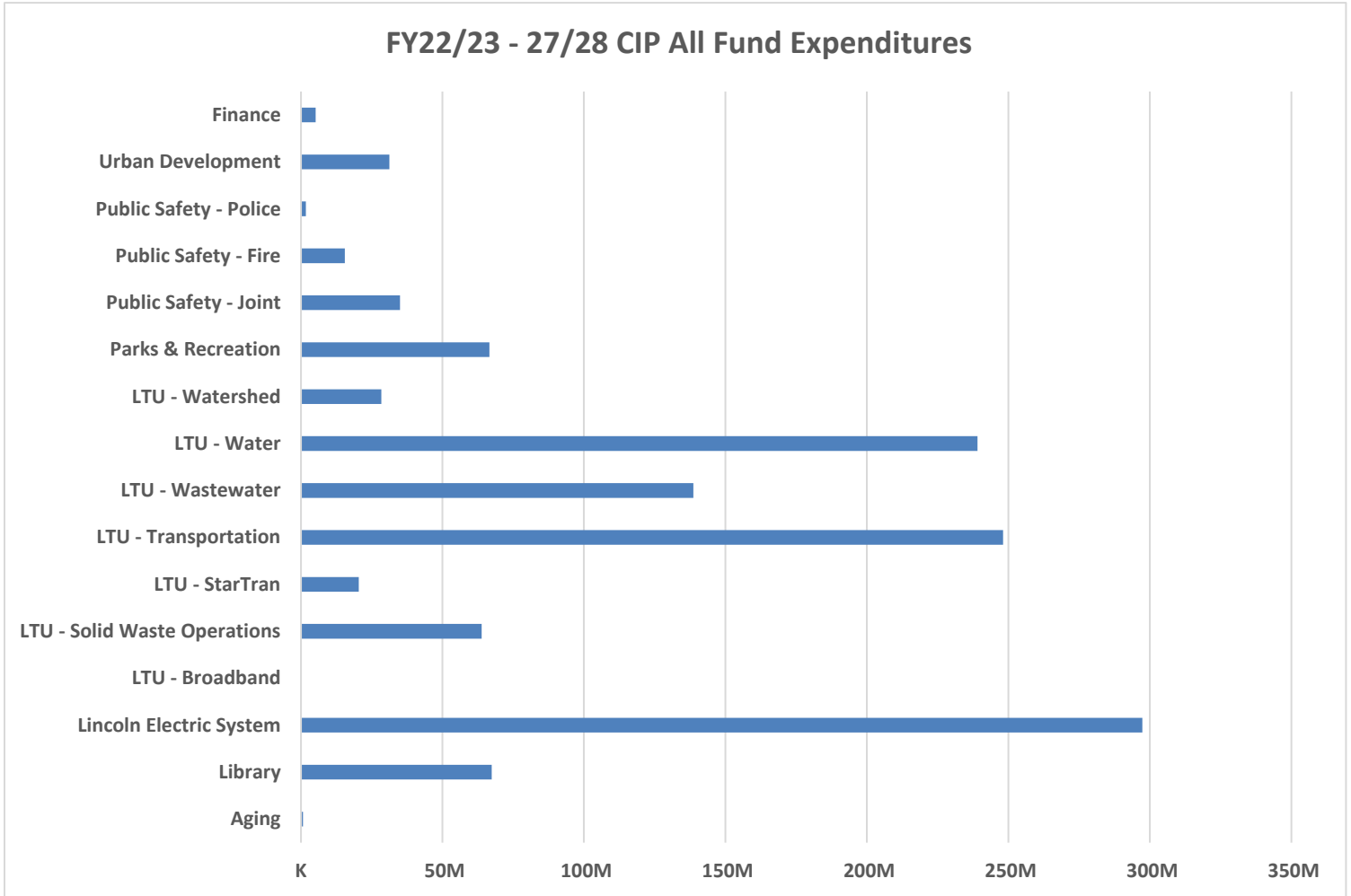
Where City of Lincoln CIP Dollars Come From
 FY 2022-23 – 2027-28 All Funds Revenues \$1,259,639,979

FY22/23 - 27/28 CIP All Fund Revenues



CAPITAL IMPROVEMENTS & DEBT SERVICE

Where all City of Lincoln CIP Dollars Go
 FY 2022-23 – 2027-28 All Funds Expenditures \$1,259,639,979



CAPITAL IMPROVEMENTS & DEBT SERVICE

Capital Improvement Program

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

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

A CIP has the following benefits:

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

Preparing the CIP



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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

Lincoln's six-year CIP is updated biennially beginning in winter, when City departments prepare their proposed capital improvement program. The CIP is reviewed for conformity with the City-County Comprehensive Plan by the Planning Commission. The Mayor forwards the CIP, along with the Planning Commission's recommendation and public testimony to the Lincoln City Council. The entire process takes place over a period of nearly nine months and culminates in the City Council's adoption of a two-year Capital Budget in August of each year.

Funding the CIP

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

Timeline

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

More information and complete CIP documents can be found below.

FEATURED LINKS

[CIP FY 2022-23 - 2027-28](#)

[South Haymarket Neighborhood Plan](#)

[2018 Lincoln Downtown Master Plan](#)

[2050 Long Range Transportation Plan](#)

[2050 Comprehensive Plan](#)

CAPITAL IMPROVEMENTS & DEBT SERVICE

Expenditures by Type

CIP expenditures are identified by department. Specific projects within each category are listed in the [Capital Improvement Program Document](#). The financings for the projects are displayed below, with the six-year fund source totals shown in parenthesis after the project title.

Department	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
Aging	137,728	140,549	147,576	154,955	158,885	-	739,693
Library	440,000	-	-	67,000,000	-	-	67,440,000
Lincoln Electric System	43,241,000	58,493,000	55,997,000	48,969,000	42,182,000	48,453,000	297,335,000
LTU - Broadband	-	-	-	-	-	-	-
LTU - Solid Waste Operations	35,835,000	3,050,000	7,500,000	7,710,000	2,435,000	7,350,000	63,880,000
LTU - StarTran	5,333,557	4,379,054	10,460,275	100,000	100,000	100,000	20,472,886
LTU - Transportation	44,153,281	47,107,645	51,288,751	38,919,311	32,664,436	33,990,222	248,123,646
LTU - Wastewater	19,466,000	23,403,000	25,520,000	23,798,000	28,331,000	18,193,000	138,711,000
LTU - Water	33,866,700	40,751,700	56,335,700	30,516,700	34,913,700	42,735,700	239,120,200
LTU - Watershed	1,000,000	2,000,000	11,600,000	1,200,000	11,400,000	1,200,000	28,400,000
Parks & Recreation	13,327,282	5,723,300	6,604,500	4,568,500	5,184,900	31,202,700	66,611,182
Public Safety - Joint		35,000,000	-	-	-	-	35,000,000
Public Safety - Fire	750,000	750,000	9,250,000	1,250,000	1,750,000	1,750,000	15,500,000
Public Safety - Police	1,750,000	-	-	-	-	-	1,750,000
Urban Development	12,298,437	2,356,109	3,607,314	4,291,650	4,401,618	4,301,244	31,256,372
Finance	1,700,000	700,000	700,000	700,000	700,000	700,000	5,200,000
Grand Total	213,298,985	223,854,357	239,011,116	229,178,116	164,221,539	189,975,866	1,259,539,979

Lincoln Electric System (\$297,335,000) - The sole source of funding for these projects are revenues from Lincoln Electric System.

LES Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
LES Revenue	43,241,000	58,493,000	55,997,000	48,969,000	42,182,000	48,453,000	297,335,000
Fund Source Totals	43,241,000	58,493,000	55,997,000	48,969,000	42,182,000	48,453,000	297,335,000

Lincoln City Libraries (\$67,440,000) - The Central Library project is replacing the Bennett Martin Library downtown, replacing the Library Bookmobile, Williams Branch relocation, and upgrades to the existing branch libraries city-wide.

Library Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
General Revenues	440,000	-	-	-	-	-	440,000
G.O. Bonds	-	-	-	62,000,000	-	-	62,000,000
Other Financing	-	-	-	5,000,000	-	-	5,000,000
Fund Source Totals	440,000	-	-	67,000,000	-	-	67,440,000

LTU - Solid Waste (\$63,880,000) - The largest source of funding for the projects in Solid Waste Operations program is fee based.

LTU-Solid Waste Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
CIP-User Fee/Occ Tax	1,800,000	615,000	615,000	1,075,000	800,000	715,000	5,620,000
CIP-Landfill Fee	3,235,000	2,435,000	6,885,000	6,635,000	1,635,000	6,635,000	27,460,000
Unknown	30,800,000	-	-	-	-	-	30,800,000
Fund Source Totals	35,835,000	3,050,000	7,500,000	7,710,000	2,435,000	7,350,000	63,880,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

LTU - Transportation (\$248,123,646) - The improvements to the Transportation program include Transportation System Optimization, Transportation System Preservation, and Transportation System Growth projects, t of existing sewer lines.

LTU-Transportation Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
General Revenues	3,355,000	3,355,000	5,843,869	6,136,100	6,442,504	6,765,330	31,897,803
Other Financing	-	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	18,500,000
Lincoln on the Move Funds	15,401,000	15,707,000	16,019,120	4,084,371	-	-	51,211,491
State/Federal Aid -Capital	6,300,000	6,300,000	6,300,000	6,300,000	4,600,000	4,600,000	34,400,000
CIP-City Wheel Tax, New Construction	6,767,000	6,834,670	6,903,017	6,972,047	7,041,767	7,112,185	41,630,686
CIP-City Wheel Tax, Residential Rehab	2,878,500	2,907,285	2,936,358	2,965,721	2,995,379	3,025,332	17,708,575
CIP-Highway Allocation Funds	5,851,781	4,703,690	5,986,387	5,161,072	4,284,786	5,187,375	31,175,091
Highway Allocation Bonds	-	-	-	-	-	-	-
CIP-Impact Fee Revenues	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	21,600,000
Fund Source Totals	44,153,281	47,107,645	51,288,751	38,919,311	32,664,436	33,990,222	248,123,646

LTU - Wastewater (\$138,711,000) -The improvements in Wastewater's program includes new growth projects and replacement of existing sewer lines.

LTU-Wastewater	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
CIP-Impact Fee Revenues	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
CIP-Utility Revenues	19,166,000	23,103,000	25,220,000	23,498,000	28,031,000	17,893,000	136,911,000
Fund Source Totals	19,466,000	23,403,000	25,520,000	23,798,000	28,331,000	18,193,000	138,711,000

LTU - Water (\$239,120,200) - The improvement in Water's program includes new growth projects and maintenance.

LTU-Water	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
CIP-Impact Fee Revenues	350,700	350,700	350,700	1,750,700	6,350,700	8,350,700	17,504,200
CIP-Utility Revenues	33,516,000	40,401,000	55,985,000	28,766,000	28,563,000	34,385,000	221,616,000
Fund Source Totals	33,866,700	40,751,700	56,335,700	30,516,700	34,913,700	42,735,700	239,120,200

Parks & Recreation (\$66,611,182) - Parks and Recreation use several funding sources for park improvements, trail improvements, recreation improvements, and more.

Parks & Rec Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
General Revenues	1,867,100	1,963,500	1,911,900	1,929,400	2,033,500	2,033,600	11,739,000
Other Financing	5,764,500	301,000	1,731,000	661,000	961,000	161,000	9,579,500
State/Federal Aid -Capital	800,000	920,000	800,000	-	-	-	2,520,000
Keno Transfers	1,568,182	1,085,000	1,085,000	1,085,000	1,085,000	1,085,000	6,993,182
CIP - Advance Acquisition	1,800,000	-	-	-	-	-	1,800,000
CIP-Golf Surcharge	132,200	133,300	134,600	136,100	132,800	134,700	803,700
CIP-Golf Capital Improvement	220,000	220,000	220,000	220,000	220,000	220,000	1,320,000
CIP-Impact Fee Revenues	682,100	593,100	200,000	-	200,000	-	1,675,200
CIP-Parks & Rec Repair/Rep	473,200	487,400	502,000	517,000	532,600	548,400	3,060,600
CIP-Tennis Fees	20,000	20,000	20,000	20,000	20,000	20,000	120,000
G.O. Bonds	-	-	-	-	-	27,000,000	27,000,000
Fund Source Totals	13,327,282	5,723,300	6,604,500	4,568,500	5,184,900	31,202,700	66,611,182

Aging (\$739,693) - The programming is for replacing transportation vehicles.

Aging Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
General Revenues	18,346	28,110	29,515	30,991	31,777	-	138,739
Donations	46,000	-	-	-	-	-	46,000
State/Federal Aid -Capital	73,382	112,439	118,061	123,964	127,108	-	554,954
Fund Source Totals	137,728	140,549	147,576	154,955	158,885	-	739,693

CAPITAL IMPROVEMENTS & DEBT SERVICE

Urban Development (\$31,256,372) - The improvements proposed in Urban Development's program include parking redevelopment projects, and downtown/business improvement district enhancements.

Urban Development Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
General Revenues	1,123,437	1,144,109	1,122,714	1,133,350	1,144,518	1,156,244	6,824,372
Other Financing	-	230,000	234,600	239,300	244,100	249,000	1,197,000
Program Income	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Cash Transfers In	4,150,000	150,000	1,470,000	1,470,000	1,470,000	1,470,000	10,180,000
CIP-Community Improvement Financing	800,000	-	405,000	405,000	405,000	405,000	2,420,000
CIP-User Fees	6,100,000	707,000	250,000	919,000	1,013,000	896,000	9,885,000
Fund Source Totals	12,298,437	2,356,109	3,607,314	4,291,650	4,401,618	4,301,244	31,256,372

LTU - StarTran (\$20,472,886) - Improvements include Bus Stop Amenities, security enhancements, transportation vehicles, and more.

StarTran Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
Other Financing	125,000	2,567,839	-	-	-	-	2,692,839
State/Federal Aid - Operating	4,662,845	1,419,830	9,380,564	80,000	80,000	80,000	15,703,239
Cash Transfers In	545,712	391,385	1,079,711	20,000	20,000	20,000	2,076,808
Fund Source Totals	5,333,557	4,379,054	10,460,275	100,000	100,000	100,000	20,472,886

LTU - Watershed (\$28,400,000) - These improvements include flood mitigation efforts.

Watershed Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
G.O. Bonds	-	-	10,200,000	-	10,000,000	-	20,200,000
Other Financing	1,000,000	2,000,000	1,400,000	1,200,000	1,400,000	1,200,000	8,200,000
Fund Source Totals	1,000,000	2,000,000	11,600,000	1,200,000	11,400,000	1,200,000	28,400,000

Finance (\$5,200,000) - These improvements include technology enhancements.

Finance Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
Other Financing	1,000,000	-	-	-	-	-	1,000,000
Miscellaneous Transfers	700,000	700,000	700,000	700,000	700,000	700,000	4,200,000
Fund Source Totals	1,700,000	700,000	700,000	700,000	700,000	700,000	5,200,000

Joint Public Safety (\$35,000,000) - These improvements include the Fire Program and Police Program.

Public Safety- Joint Public Safety	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
G.O. Bond	-	35,000,000	-	-	-	-	35,000,000
Fund Source Totals	-	35,000,000	-	-	-	-	35,000,000
Fire Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
General Revenues	750,000	750,000	-	-	-	-	1,500,000
CIP C.O.P.S.	-	-	8,000,000	-	-	-	8,000,000
Other Financing	-	-	1,250,000	1,250,000	1,750,000	1,750,000	6,000,000
Fund Source Totals	750,000	750,000	9,250,000	1,250,000	1,750,000	1,750,000	15,500,000
Police Program	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
Other Financing	-	-	-	-	-	-	-
Unknown	1,750,000	-	-	-	-	-	1,750,000
Fund Source Totals	1,750,000	-	-	-	-	-	1,750,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

Revenues by Type

Fund Source	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	6 yr Total
General Revenues	7,553,883	7,240,719	8,907,998	9,229,841	9,652,299	9,955,174	52,539,914
G.O. Bonds	-	35,000,000	10,200,000	62,000,000	10,000,000	27,000,000	144,200,000
CIP C.O.P.S	-	3,700,000	11,700,000	3,700,000	3,700,000	3,700,000	26,500,000
Other Financing	40,439,500	5,098,839	4,615,600	8,350,300	4,355,100	3,360,000	66,219,339
Lincoln on the Move Funds	15,401,000	15,707,000	16,019,120	4,084,371	-	-	51,211,491
State/Federal Aid -Operating	4,662,845	1,419,830	9,380,564	80,000	80,000	80,000	15,703,239
State/Federal Aid -Capital	7,173,382	7,332,439	7,218,061	6,423,964	4,727,108	4,600,000	37,474,954
Program Income	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Keno Transfers	1,568,182	1,085,000	1,085,000	1,085,000	1,085,000	1,085,000	6,993,182
Miscellaneous Transfers	700,000	700,000	700,000	700,000	700,000	700,000	4,200,000
FEMA Reimbursements	-	-	-	-	-	-	-
CIP-Advance Acquisition	1,800,000	-	-	-	-	-	1,800,000
Cash Transfers In	4,695,712	541,385	2,549,711	1,490,000	1,490,000	1,490,000	12,256,808
CIP-City Wheel Tax, New Construction	6,767,000	6,834,670	6,903,017	6,972,047	7,041,767	7,112,185	41,630,686
CIP-City Wheel Tax, Residential Rehab	2,878,500	2,907,285	2,936,358	2,965,721	2,995,379	3,025,332	17,708,575
CIP-Community Improvement Financing	800,000	-	405,000	405,000	405,000	405,000	2,420,000
CIP-Golf Surcharge	132,200	133,300	134,600	136,100	132,800	134,700	803,700
CIP-Golf Capital Improvement	220,000	220,000	220,000	220,000	220,000	220,000	1,320,000
CIP-Highway Allocation Funds	5,851,781	4,703,690	5,986,387	5,161,072	4,284,786	5,187,375	31,175,091
Highway Allocation Bonds	-	-	-	-	-	-	-
CIP-Impact Fee Revenues	4,932,800	4,843,800	4,450,700	5,650,700	10,450,700	12,250,700	42,579,400
CIP-User Fee/Occ Tax	1,800,000	615,000	615,000	1,075,000	800,000	715,000	5,620,000
CIP-Landfill Fee	3,235,000	2,435,000	6,885,000	6,635,000	1,635,000	6,635,000	27,460,000
CIP-Parks & Rec Repair/Rep	473,200	487,400	502,000	517,000	532,600	548,400	3,060,600
CIP-Tennis Fees	20,000	20,000	20,000	20,000	20,000	20,000	120,000
CIP-User Fees	6,100,000	707,000	250,000	919,000	1,013,000	896,000	9,885,000
Lease Proceeds	-	-	-	-	-	-	-
CIP-Utility Revenues	52,682,000	63,504,000	81,205,000	52,264,000	56,594,000	52,278,000	358,527,000
Developer Contributions	-	-	-	-	-	-	-
LES Revenue	43,241,000	58,493,000	55,997,000	48,969,000	42,182,000	48,453,000	297,335,000
Unknown	-	-	-	-	-	-	-
Donations	46,000	-	-	-	-	-	46,000
Fund Source Totals	213,298,985	223,854,357	239,011,116	229,178,116	164,221,539	189,975,866	1,259,539,979

CAPITAL IMPROVEMENTS & DEBT SERVICE

Key to Funding Sources and Definitions of Terms

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

Advance Acquisition: Created by City Charter to acquire real estate for public purposes. Proceeds from sale of real estate are credited to this fund and may be used for actions necessary to acquire real estate.

Bridge Replacement: This federal funding source provides resources to assist the City to replace or rehabilitate deficient highway bridges.

Build Nebraska Act Funding: As a result of Nebraska LB 84, 2011, a portion of existing State sales tax funding was directed to transportation projects throughout the State and in Lancaster County and the City of Lincoln. This funding source represents the local share of that funding that is directed to the City of Lincoln.

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

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

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

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

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

Congestion Management Air Quality: This federal funding source provides resources to fund projects and programs in air quality non-attainment and maintenance areas for ozone, carbon monoxide (CO), and small particulate matter (PM-10) which reduce transportation related emissions.

COPs: Certificates of Participation (COPs) are a type of financing where an investor purchases a share of the lease revenues of the City. COPs are paid through various funding sources, they include the general fund, municipal service fund, golf fund, and EMS fund.

Developer Contribution: This funding source is generated from private development to support specific public projects.

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

Federal National Highway System: Provides federal resources for improvements to roads and related infrastructure that are part of the National Highway System.

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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

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

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

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

Highway Allocation Bonds: These Bonds are payable from a specific source of revenue (State fuel tax, and City Wheel Tax). These funds are designated for projects throughout the City to rehabilitate, construct and improve streets, intersections/ interchanges, sidewalks, bikeways and trails, safety projects, intelligent transportation infrastructure, and landscaping in connection with street improvement projects. These funds are also used in the study, design, acquisition of easements or right-of-way to support public projects.

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

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

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

Lancaster County: Provided by Lancaster County to support specific projects. This funding source represents pay-as-you-go contributions from general funds for capital projects with or without other funding sources.

Land Sale Proceeds: This local funding source is provided through the sale of City surplus property. The revenues generated are used for specific public projects.

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

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

Municipal Infrastructure Redevelopment Fund (MIRF): Provided by the State of Nebraska through annual appropriations and must be used for public infrastructure projects.

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

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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

Revenue Anticipation Notes: A short-term debt security issued on the premise that future revenues will be sufficient to meet repayment obligations.

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

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

Service Charges: Income generated by the City's Parking Garages or other services and facilities. Revenues that exceed expenses are used to make specific improvements or construct facilities.

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

State/Federal Funds: State and Federal funds received in aid of a public undertaking.

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

State - Train Mile Tax: State tax on rail traffic passing through the City and used for constructing, rehabilitating, relocating or modifying railroad grade separation facilities.

STPP Hazard Elimination: This federal funding source provides resources for safety improvements on any public road for activities including railroad crossings, public transportation facilities and public pedestrian and bicycle pathways, and trails.

Street Drainage Project Funding: This funding source is provided by Watershed Management General Obligation Bonds for street drainage design and/or construction projects at various urban locations to pay for the urban drainage and/or water quality portion of street projects.

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

Tree Assessment: A dedicated citywide special assessment to fund the cost of replacing public street trees systematically as they are removed due to damage, structural deficiency or disease, and to address replacing the current deficit of street trees in the estimated 12,000 "gaps" along public streets. Assessment also used to maintain and preserve existing public street tree infrastructure. Method of assessment per assessable units within city limits.

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

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

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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

Linking the CIP to the 2050 Comprehensive Plan

The Comprehensive Plan for the City of Lincoln and Lancaster County was updated and adopted by the Lincoln/Lancaster County Planning Commission in 2015. It was prepared by the Lincoln/Lancaster County Planning Department and outlines projected community growth and identifies proposed infrastructure needs through the year 2050.

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

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

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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

Significant Non-Routine Capital Expenditure

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

Detailed project sheets for all projects can be found in the CIP document. Highlighted non-routine capital expenditures in the FY 2022-23 – FY 2027-28 CIP include:

Outdoor Inclusive Play Improvements: Funding provided for inclusive play improvements is used to create a full range of opportunities for everyone to participate in outdoor play activities no matter their ability of age. Inclusive playgrounds are designed to provide a safe place for people to play together and are developmentally appropriate for those with and without disabilities. It is anticipated that funding will be used primarily to develop four larger inclusive playgrounds in sequence over a period of about ten years. There will be minimal operating budget impact in the FY 2022-24 biennium. Once the playgrounds are completed the annual maintenance for each of the four playgrounds is anticipated to be \$1,767.

- **Department:** Parks and Recreation
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2022-23 \$740,000 and FY 2023-24 \$240,000, and \$970,000 in the remaining four years combined.

Joint Public Safety Bond: This project proposed a General Obligation bond to fund multiple community public safety needs. A facility assessment conducted by Lincoln Fire & Rescue identified \$25 million of improvements. These improvements affect existing stations across the community, including the downtown headquarters. Lincoln Police Department has also identified facility needs including training facility upgrade and other system improvements that could be identified as part of this overall project package. No operating budget impact is anticipated in the FY 2022-24 biennium.

- **Department:** Lincoln Fire & Rescue, Lincoln Police Department
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2022-23 \$35 million

Wilderness Hills Trail: Extending generally south and west from the current trail terminus at about 37th and Yankee Hill Road, and located in Impact Fee Zone 6, this concrete trail will provide additional recreation and commuting opportunities/connections to the overall community-wide trail system for trail users. The funding shown represents the City's 20% match for anticipated Federal Transportation Alternatives Program funding. Total project cost is estimated to be \$1,150,000 with Federal funding of \$920,000, or 80% of project costs. The annual maintenance cost for a one-mile segment of the trail is approximately \$2,147.



- **Department:** Parks and Recreation
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2022-23 \$20,000, FY 2023-24 \$1,150,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

Stream Stability and Revitalization: This project is for the stabilization and revitalization of streams to reduce safety threats to the public and reduce damages to property and infrastructure adjacent to streams.

These projects are for public urban areas (e.g. Parks) that experience known and on-going stream bank and bed issues. It is also for agricultural areas to reduce ongoing environmental degradation to stream and riparian corridors, and hydraulic structures (bridges and culverts) and prior to developments to protect susceptible stream banks to prevent future and more costly damage after development occurs.



Types of projects include scour protection, grade controls, composite revetments, bank and toe armoring, bank stabilization, re-vegetation, plunge pools and similar type of stream stability practices.

Many of these projects are cost shared with the Lower Platte South Natural Resources District (NRD), with the NRD taking the lead on projects involving major streams per a 1965 agreement (e.g. Salt Creek & Tributaries, Beal Slough, Haines Branch, Antelope Creek, Deadmans Run, Stevens Creek, Lynn Creek, Middle Creek). Projects are coordinated where appropriate with the Parks and Recreation Department and Lancaster County.

Examples of projects to include may be Parks projects (e.g. Porter Park, Trendwood Park, Rudge Park, North Lights Greenway, ECCO Park) and those from Watershed Master Plans especially those within the city limits or Comprehensive Plan Tier 1 areas (e.g. Stevens Creek #14, 15, 16 and 19, Little Salt Creek #12, Salt Creek #1 and 6, Oak Creek #1 and 2).

- **Department:** LTU Watershed Management
- **Comprehensive Plan Conformance:** Generally Conforms with Plan
- **Funding Identified:** \$14,400,000 between FY 2024-25 and FY 2027-28



DEBT SERVICE

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

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

Debt Limitations

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

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

There is no legal debt limit per the Charter.

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

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



CAPITAL IMPROVEMENTS & DEBT SERVICE

Credit Ratings

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

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



CAPITAL IMPROVEMENTS & DEBT SERVICE

Debt Service Expenditures by Type

All outstanding balances are as of August 31, 2022.

^Except bonds issued in FY 2022-23 as noted.

General Obligation Bonds & Leases

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

General Obligation Bonds are bonds paid through property tax revenues and that are approved by the citizens of Lincoln through a public vote.

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Storm Water	03/20/13	7,900,000	3.081929700	Ser. '13 to '32	23	S.A. J & D	4,975,000
Storm Water Refunding	04/15/15	5,720,000	2.885485900	Ser. '15 to '25	NA	S.A. J & D	1,860,000
Storm Water	06/28/16	6,300,000	2.520078500	Ser. '16 to '36	26	S.A. J & D	4,905,000
Storm Water Refunding	09/20/17	4,345,000	4.491202900	Ser. '18 to '27	NA	S.A. J & D	2,470,000
Storm Water Bonds	08/08/19	9,900,000	3.553904300	Ser. '20 to '39	29	S.A. J & D	9,265,000
Storm Water Refunding	08/20/20	4,140,000	5.000000000	Ser. '21 to '30	NA	S.A. J & D	3,460,000
Total General Obligation Bonds							26,935,000

Municipal Improvement Bonds

Municipal Improvement Bonds are bonds paid with a pledge of the City's unrestricted (1st 1.5% of the total rate) local option sales tax revenue and are backed by property taxes (subject to statutory limits) if sales tax revenues are insufficient.

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Municipal Improvement Bonds 2022^	11/10/22	11,550,000	4.525173000	Ser. '23 to '42	30	S.A. A & O	11,550,000

Highway Allocation Bonds

Highway allocation bonds are bonds paid through highway allocation funds and are backed by property taxes if highway allocation funds are insufficient.

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Highway Alloc. Refunding Ser. 2012	06/06/12	28,095,000	3.897973400	Ser. '12 to '23	NA	S.A. M & N	5,750,000
Highway Alloc. Refunding Ser. 2016	12/15/16	14,735,000	4.248562900	Ser. '18 to '27	26	S.A. M & N	8,015,000
Highway Alloc. Bonds Ser. 2021	07/08/21	15,260,000	3.393658000	Ser. '22 to '36	29	S.A. M & N	14,510,000
Highway Alloc. Bonds Ser. 2022^	11/03/22	11,550,000	4.377104000	Ser. '23 to '42	30	S.A. M & N	11,550,000
Total Hwy. Alloc Bonds							39,825,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

Limited Tax Arena Bonds

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

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Limited Tax Arena	08/20/20	21,765,000	1.909075000	Ser. '21 to '37	30	S.A. J & J	19,510,000

Special Assessment Bonds

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

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Special Assessments Revolving	08/18/11	1,200,000	5.000000000	Ser. '12 to '31	16	S.A. F & A	625,000
Special Assessments Revolving 2011B	11/23/11	3,000,000	2.987460800	Ser. '12 to '31	21	S.A. F & A	1,550,000
Total Special Assessments Rev.							2,175,000

Lease Purchase Financing

Certificates of Participation (COPs) are a type of financing where an investor purchases a share of the lease revenues of the City. COPs are paid through various funding sources, they include the General Fund, Municipal Service Fund, Keno Fund, Golf Fund, and EMS Fund.

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Cert. of Participation (Fire Station)	06/21/16	2,370,000	2.646169600	Ser. '16 to '31	26	S.A. A & O	1,520,000
Cert. of Participation (Fire Equip.)	06/21/16	1,870,000	2.646169600	Ser. '16 to '26	NA	S.A. A & O	795,000
Cert. of Participation (Street Lights) 2014A	05/21/14	3,220,000	2.652009900	Ser. '14 to '24	NA	S.A. M & S	725,000
Cert. of Participation (Street Lights) 2015	04/07/15	3,400,000	2.000000000	Ser. '15 to '25	20	S.A. A & O	1,470,000
Cert. of Participation (Street Lights) 2016	06/21/16	2,255,000	2.646169600	Ser. '16 to '26	NA	S.A. A & O	890,000
Cert. of Participation (Street Lights) 2017	09/27/17	3,450,000	2.943522200	Ser. '18 to '27	24	S.A. A & O	2,210,000
Cert. of Participation (Street Lights) 2019	07/16/19	3,440,000	3.374191900	Ser. '19 to '29	26	S.A. A & O	2,540,000
Cert. of Participation (Street Lights) 2021	07/08/21	5,990,000	3.948179000	Ser. '22 to '31	29	S.A. A & O	5,230,000
Cert. of Participation (Aging Victory Park) 2021	07/08/21	1,775,000	3.948179000	Ser. '22 to '41	29	S.A. A & O	1,735,000
Cert. of Participation (Airpark Rec. Center) 2021	07/08/21	5,550,000	3.948179000	Ser. '22 to '36	29	S.A. A & O	5,355,000
Cert. of Participation (Entry Corridor)	05/21/14	2,415,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	590,000
Cert. of Participation (Sidewalks)	05/21/14	3,865,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	935,000
Cert. of Participation (Sidewalks) 2021	07/08/21	845,000	3.948179000	Ser. '22 to '31	29	S.A. A & O	790,000
Cert. of Participation (Golf Irrigation) 2021	07/08/21	1,285,000	3.948179000	Ser. '22 to '31	29	S.A. A & O	1,205,000
Cert. of Participation (Snow Equipment) 2021	07/08/21	3,025,000	3.948179000	Ser. '22 to '28	NA	S.A. A & O	2,740,000
Cert. of Participation (MSC)	10/02/12	5,655,000	3.000000000	Ser. '13 to '27	22	S.A. J & D	2,525,000
Cert. of Participation (MSC)	06/21/16	2,055,000	2.646169600	Ser. '16 to '31	26	S.A. A & O	1,325,000
Cert. of Participation (MSC) Refunding 2010B	07/08/21	2,745,000	3.948179000	Ser. '22 to '26	NA	S.A. A & O	2,260,000
Total Cert. Of Participation							34,840,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

Tax Allocation Bonds

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

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Perot Series 2009	07/28/09	3,375,000	5.646149900	Ser. '11 to '23	16	S.A. M & N	670,000
Sawmill Series 2011	04/01/11	263,000	3.990000000	Ser. '11 to '22	Anytime	S.A. A & O	5,889
Yolande Ave. 2013	04/15/13	103,437	2.370000000	Ser. '13 to '25	Anytime	S.A. M & N	28,490
Idylwild Blvd 2016	07/01/16	140,000	2.200000000	Ser. '16 to '28	Anytime	S.A. M & N	77,257
SSH Architecture 2017	05/01/17	110,000	2.740000000	Ser. '18 to '24	Anytime	S.A. M & N	35,628
Viet Hao 2019	05/01/19	128,000	3.090000000	Ser. '20 to '34	Anytime	S.A. M & N	111,378
2236 R Street Project	10/15/20	180,000	1.240000000	Ser. '22 to '35	Anytime	S.A. M & N	173,725
Stone Elephant	12/01/20	120,000	1.420000000	Ser. '21 to '34	Anytime	S.A. J & D	107,351
Containers on Vine	01/01/21	221,890	1.450000000	Ser. '21 to '34	Anytime	S.A. J & D	198,142
Heburn Square	01/01/21	192,000	1.450000000	Ser. '22 to '35	Anytime	S.A. J & D	185,182
1645 Washington	06/01/21	52,000	2.060000000	Ser. '22 to '35	Anytime	S.A. J & D	50,857
Total Tax Allocation Bonds							1,643,899

Revenue Bonds

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

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
Water Rev. & Refunding	05/30/13	28,595,000	3.426606400	Ser. '13 to '25	23	S.A. F & A	7,610,000
Water Refunding	08/20/19	10,170,000	3.970682200	Ser. '20 to '39	29	S.A. F & A	8,720,000
Total Water Revenue Bonds							16,330,000
Sanitary Sewer Revenue & Refunding 2012	05/24/12	38,290,000	3.685436500	Ser. '12 to '28	23	S.A. J & D	16,195,000
Sanitary Sewer Revenue Refunding 2015	03/25/15	12,220,000	3.062416100	Ser. '15 to '30	25	S.A. J & D	7,040,000
Sanitary Sewer Revenue Refunding 2017	09/13/17	13,235,000	3.496721400	Ser. '18 to '32	27	S.A. J & D	9,800,000
Sanitary Sewer Revenue Refunding 2019	07/24/19	25,805,000	3.285257600	Ser. '20 to '44	29	S.A. J & D	23,805,000
Sanitary Sewer Revenue Refunding 2022^	10/27/22	35,000,000	4.336190000	Ser. '22 to '47	31	S.A. J & D	36,645,000
Total Sanitary Sewer Revenue Bonds							93,485,000
General Obligation Parking System & Refunding	07/11/19	48,375,000	2.713604800	Ser. '20 to '39	29	S.A. F & A	40,665,000
Total Parking Revenue Bonds							40,665,000
Solid Waste Management Revenue 2013	02/26/13	8,340,000	3.097993300	Ser. '13 to '29	23	S.A. F & A	2,715,000
Solid Waste Management Revenue 2015	07/08/15	5,520,000	3.498621000	Ser. '16 to '35	25	S.A. F & A	4,125,000
Total Solid Waste Management Bonds							6,840,000
Electric Revenue & Refunding-Series 2003*	10/01/03	126,310,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	1,150,000
Electric Revenue & Refunding-Series 2012*	08/09/12	247,150,000	3.178568000	Ser. '13 to '32	22	S.A. M & S	24,865,000
Electric Revenue & Refunding-Series 2013*	06/20/13	75,525,000	2.730200000	Ser. '21 to '25	23	S.A. M & S	75,525,000
Electric Revenue & Refunding-Series 2015A*	03/31/15	127,090,000	3.546727000	Ser. '19 to '36	25	S.A. M & S	32,885,000
Electric Revenue & Refunding-Series 2015A*	03/31/15	40,710,000	3.546727000	Term 2040	25	S.A. M & S	40,710,000
Electric Revenue & Refunding-Series 2016*	09/01/16	116,645,000	2.300655000	Ser. '17 to '34	27	S.A. M & S	65,960,000
Electric Revenue-Series 2018*	06/28/18	121,205,000	3.231594000	Ser. '25 to '34	27	S.A. M & S	121,205,000
Electric Revenue-Series 2020*	01/30/20	72,200,000	1.592327000	Ser. '25 to '33	30	S.A. M & S	72,200,000
Electric Revenue & Refunding-Series 2020B*	09/23/20	185,150,000	1.610576000	Ser. '23 to '37	N/A	S.A. M & S	185,150,000
Total Electric Revenue Bonds							619,650,000

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

Nebraska State Revolving Loan Fund

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

	Dated	Issued Amount	Ave. Interest Rate	How Due	Option	Interest Date	Outstanding
2009 Wastewater SRF C317247	8/27/2009	4,808,792	2.000000000	Ser. '09 to '31		S.A. J & D	1,624,705
2009 Wastewater SRF C317078	8/27/2009	5,000,000	2.000000000	Ser. '09 to '31		S.A. J & D	2,624,060
2011 Wastewater SRF C317830	3/17/2011	17,000,000	3.250000000	Ser. '13 to '34		S.A. J & D	10,641,547
2011 Water SRF D311548	7/26/2011	14,977,829	1.000000000	Ser. '14 to '34		S.A. J & D	9,627,501
Total Nebraska Revolving Loan Fund							24,517,813

CAPITAL IMPROVEMENTS & DEBT SERVICE

DEBT SERVICE PAYMENTS ON GENERAL OBLIGATION BONDS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Refunding, 2012	670,000	20,100	-	-	-	-	-	-	-	-
G.O. Stormwater, 2013	395,000	143,325	405,000	127,325	415,000	114,816	425,000	105,359	435,000	94,603
G.O. Stormwater Refunding, 2015	600,000	68,600	620,000	50,600	640,000	32,000	-	-	-	-
G.O. Stormwater, 2016	285,000	121,650	290,000	113,025	295,000	104,250	300,000	95,325	305,000	86,250
G.O. Stormwater Refunding, 2017	455,000	113,000	470,000	90,250	495,000	66,750	515,000	42,000	535,000	21,400
G.O. Stormwater, 2019	345,000	352,150	360,000	334,525	380,000	316,025	395,000	296,650	415,000	276,400
G.O. Stormwater Refunding, 2020	360,000	173,000	375,000	155,000	400,000	136,250	420,000	116,250	440,000	95,250
Total General Obligation Bonds	3,110,000	991,825	2,520,000	870,725	2,625,000	770,091	2,055,000	655,584	2,130,000	573,903

DEBT SERVICE PAYMENTS ON MUNICIPAL BONDS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Municipal Improvement Bonds 2022	-	231,216	390,000	527,269	370,000	508,269	390,000	489,269	410,000	469,269

DEBT SERVICE PAYMENTS ON HIGHWAY ALLOCATION BONDS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Hwy Alloc Refunding, 2012	2,910,000	171,800	2,840,000	56,800	-	-	-	-	-	-
G.O. Hwy Alloc Refunding, 2016	1,460,000	367,900	1,530,000	294,900	1,610,000	218,400	1,675,000	154,000	1,740,000	87,000
G.O. Limited Tax Arena Refunding, 2020	1,130,000	418,448	1,155,000	384,548	1,185,000	349,898	1,220,000	314,348	1,250,000	277,748
G.O. Hwy Alloc Fund Bonds, 2021	950,000	569,200	960,000	521,700	965,000	473,700	975,000	425,450	990,000	376,700
G.O. Hwy Alloc Fund Bonds, 2022	-	280,947	340,000	518,275	375,000	500,400	390,000	481,275	410,000	461,275
Total Hwy. Alloc Bonds	6,450,000	1,808,295	6,825,000	1,776,223	4,135,000	1,542,398	4,260,000	1,375,073	4,390,000	1,202,723

DEBT SERVICE PAYMENTS ON LIMITED TAX ARENA BONDS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Limited Tax Arena	1,130,000	418,448	1,155,000	384,548	1,185,000	349,898	1,220,000	314,348	1,250,000	277,748

DEBT SERVICE PAYMENTS ON SPECIAL ASSESSMENT BONDS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Special Assessment, 2011	60,000	24,575	60,000	22,595	65,000	20,495	65,000	18,155	70,000	15,750
Special Assessment, 2011B	150,000	49,525	155,000	45,025	160,000	40,375	165,000	35,575	170,000	30,625
Total Special Assessment Bonds	210,000	74,100	215,000	67,620	225,000	60,870	230,000	53,730	240,000	46,375

DEBT SERVICE PAYMENTS ON LEASE PURCHASE FINANCING

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Cert. of Participation (Fire Station) 2016	150,000	41,200	155,000	36,700	160,000	32,050	160,000	28,850	170,000	22,450
Cert. of Participation (Fire Equip.) 2016	190,000	23,850	195,000	18,150	205,000	12,300	205,000	8,200	-	-
Cert. of Participation (lights, Cor., Sidewalk) 2014A	1,110,000	67,500	1,140,000	34,200	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2015	350,000	25,900	360,000	18,800	375,000	11,450	385,000	3,850	-	-
Cert. of Participation (Street Lights) 2016	225,000	26,750	220,000	20,000	220,000	13,400	225,000	9,000	-	-
Cert. of Participation (Street Lights) 2017	335,000	62,250	350,000	48,550	365,000	34,250	375,000	21,325	390,000	11,800
Cert. of Participation (Street Lights) 2019	315,000	91,750	335,000	76,000	350,000	59,250	365,000	41,750	385,000	23,500
Cert. of Participation (Street Lights) 2021	795,000	237,275	725,000	199,275	680,000	164,150	615,000	131,775	545,000	102,775
Cert. of Participation (Aging Victory Park) 2021	60,000	55,038	65,000	51,913	70,000	48,538	70,000	45,038	75,000	41,413
Cert. of Participation (Air Park Rec. Crt.) 2021	280,000	197,200	295,000	182,825	305,000	167,825	325,000	152,075	340,000	135,450
Cert. of Participation (Sidewalks) 2021	70,000	36,700	75,000	33,075	80,000	29,200	85,000	25,075	90,000	20,700
Cert. of Participation (Golf Irrigation) 2021	110,000	58,650	115,000	53,150	120,000	47,400	125,000	41,400	135,000	35,150
Cert. of Participation (Snow Equip.) 2021	400,000	127,000	425,000	106,375	445,000	84,625	465,000	61,875	490,000	38,000
Cert. of Participation (MSC)	480,000	75,750	495,000	61,350	505,000	46,500	515,000	31,350	530,000	15,900
Cert. of Participation (MSC roof/HVAC)	130,000	36,056	135,000	32,156	135,000	28,106	140,000	25,406	155,000	19,806
Cert. of Participation (MSC) Refunding 2010B	525,000	99,875	555,000	72,875	575,000	44,625	605,000	15,125	-	-
Total Cert. of Participation	5,525,000	1,262,744	5,640,000	1,045,394	4,590,000	823,669	4,660,000	642,094	3,305,000	466,944

CAPITAL IMPROVEMENTS & DEBT SERVICE

DEBT SERVICE PAYMENTS ON GENERAL OBLIGATION BONDS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2013	450,000	82,144	460,000	68,494	475,000	54,469	490,000	39,688	505,000	24,141
G.O. Stormwater Refunding, 2015	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2016	310,000	78,575	315,000	72,325	320,000	65,775	330,000	58,663	335,000	51,181
G.O. Stormwater Refunding, 2017	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2019	435,000	255,150	460,000	232,775	480,000	209,275	505,000	184,650	530,000	158,775
G.O. Stormwater Refunding, 2020	465,000	73,250	490,000	50,000	510,000	25,500	-	-	-	-
Total General Obligation Bonds	1,660,000	489,119	1,725,000	423,594	1,785,000	355,019	1,325,000	283,001	1,370,000	234,097

DEBT SERVICE PAYMENTS ON MUNICIPAL BONDS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Municipal Improvement Bonds 2022	430,000	448,269	450,000	426,269	475,000	403,144	500,000	378,769	520,000	353,269

DEBT SERVICE PAYMENTS ON HIGHWAY ALLOCATION BONDS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Hwy Alloc Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Refunding, 2016	-	-	-	-	-	-	-	-	-	-
G.O. Limited Tax Arena Refunding, 2020	1,280,000	240,248	1,310,000	201,848	1,320,000	187,438	1,350,000	147,838	1,360,000	130,288
G.O. Hwy Alloc Fund Bonds, 2021	1,000,000	327,200	1,015,000	277,200	1,030,000	226,450	1,045,000	174,950	1,065,000	133,150
G.O. Hwy Alloc Fund Bonds, 2022	430,000	440,275	455,000	418,150	475,000	394,900	500,000	370,525	525,000	344,900
Total Hwy. Alloc Bonds	2,710,000	1,007,723	2,780,000	897,198	2,825,000	808,788	2,895,000	693,313	2,950,000	608,338

DEBT SERVICE PAYMENTS ON LIMITED TAX ARENA BONDS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Limited Tax Arena	1,280,000	240,247	1,310,000	201,847	1,320,000	187,437	1,350,000	147,837	1,360,000	130,287

DEBT SERVICE PAYMENTS ON SPECIAL ASSESSMENT BONDS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Special Assessment, 2011	70,000	12,810	75,000	9,870	80,000	6,720	80,000	3,360	-	-
Special Assessment, 2011B	175,000	25,355	185,000	19,755	190,000	13,650	200,000	7,000	-	-
Total Special Assessment Bonds	245,000	38,165	260,000	29,625	270,000	20,370	280,000	10,360	-	-

DEBT SERVICE PAYMENTS ON LEASE PURCHASE FINANCING

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Cert. of Participation (Fire Station) 2016	175,000	15,650	180,000	12,150	185,000	8,325	185,000	4,163	-	-
Cert. of Participation (Fire Equip.) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (lights, Cor., Sidewalk) 2014A	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2015	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2017	395,000	3,950	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2019	390,000	15,800	400,000	8,000	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2021	515,000	76,275	470,000	51,650	450,000	28,650	435,000	8,700	-	-
Cert. of Participation (Aging Victory Park) 2021	80,000	37,538	80,000	33,538	85,000	29,413	90,000	25,488	95,000	22,263
Cert. of Participation (Air Park Rec. Crt.) 2021	355,000	118,075	375,000	99,825	395,000	80,575	410,000	62,500	435,000	47,775
Cert. of Participation (Sidewalks) 2021	90,000	16,200	95,000	11,575	100,000	6,700	105,000	2,100	-	-
Cert. of Participation (Golf Irrigation) 2021	140,000	28,400	145,000	21,400	155,000	14,150	160,000	6,400	-	-
Cert. of Participation (Snow Equip.) 2021	515,000	12,875	-	-	-	-	-	-	-	-
Cert. of Participation (MSC)	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC roof/HVAC)	150,000	13,606	155,000	10,606	160,000	7,313	165,000	3,713	-	-
Cert. of Participation (MSC) Refunding 2010B	-	-	-	-	-	-	-	-	-	-
Total Cert. of Participation	2,805,000	338,369	1,900,000	248,744	1,530,000	175,126	1,550,000	113,064	530,000	70,038

CAPITAL IMPROVEMENTS & DEBT SERVICE

DEBT SERVICE PAYMENTS ON GENERAL OBLIGATION BONDS

	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2013	520,000	8,125	-	-	-	-	-	-	-	-
G.O. Stormwater Refunding, 2015	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2016	345,000	43,316	355,000	34,781	365,000	25,553	375,000	15,606	380,000	5,225
G.O. Stormwater Refunding, 2017	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2019	560,000	137,125	575,000	120,100	590,000	102,625	610,000	84,625	630,000	66,025
G.O. Stormwater Refunding, 2020	-	-	-	-	-	-	-	-	-	-
Total General Obligation Bonds	1,425,000	188,566	930,000	154,881	955,000	128,178	985,000	100,231	1,010,000	71,250

DEBT SERVICE PAYMENTS ON MUNICIPAL BONDS

	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Municipal Improvement Bonds 2022	550,000	326,519	575,000	298,394	605,000	268,894	635,000	241,069	660,000	214,756

DEBT SERVICE PAYMENTS ON HIGHWAY ALLOCATION BONDS

	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Hwy Alloc Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Refunding, 2016	-	-	-	-	-	-	-	-	-	-
G.O. Limited Tax Arena Refunding, 2020	1,370,000	111,248	1,380,000	90,698	1,390,000	69,308	1,405,000	47,068	1,405,000	23,885
G.O. Hwy Alloc Fund Bonds, 2021	1,090,000	101,200	1,115,000	68,500	1,140,000	46,200	1,170,000	23,400	-	-
G.O. Hwy Alloc Fund Bonds, 2022	550,000	318,025	580,000	289,775	605,000	260,150	635,000	229,150	670,000	199,875
Total Hwy. Alloc Bonds	3,010,000	530,473	3,075,000	448,973	3,135,000	375,658	3,210,000	299,618	2,075,000	223,760

DEBT SERVICE PAYMENTS ON LIMITED TAX ARENA BONDS

	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Limited Tax Arena	1,370,000	111,247	1,380,000	90,697	1,390,000	69,308	1,405,000	47,068	1,405,000	23,884

DEBT SERVICE PAYMENTS ON SPECIAL ASSESSMENT BONDS

	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Special Assessment, 2011	-	-	-	-	-	-	-	-	-	-
Special Assessment, 2011B	-	-	-	-	-	-	-	-	-	-
Total Special Assessment Bonds	-	-	-	-	-	-	-	-	-	-

DEBT SERVICE PAYMENTS ON LEASE PURCHASE FINANCING

	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Cert. of Participation (Fire Station) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Fire Equip.) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (lights, Cor., Sidewalk) 2014A	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2015	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2017	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2019	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Aging Victory Park) 2021	95,000	19,413	100,000	16,988	100,000	14,988	105,000	12,938	105,000	10,838
Cert. of Participation (Air Park Rec. Crt.) 2021	445,000	34,575	455,000	23,350	465,000	14,150	475,000	4,750	-	-
Cert. of Participation (Sidewalks) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Golf Irrigation) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Snow Equip.) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC)	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC roof/HVAC)	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC) Refunding 2010B	-	-	-	-	-	-	-	-	-	-
Total Cert. of Participation	540,000	53,988	555,000	40,338	565,000	29,138	580,000	17,688	105,000	10,838

CAPITAL IMPROVEMENTS & DEBT SERVICE

DEBT SERVICE PAYMENTS ON GENERAL OBLIGATION BONDS

	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2013	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater Refunding, 2015	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2016	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater Refunding, 2017	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2019	645,000	47,706	665,000	29,694	685,000	10,275	-	-	-	-
G.O. Stormwater Refunding, 2020	-	-	-	-	-	-	-	-	-	-
Total General Obligation Bonds	645,000	47,706	665,000	29,694	685,000	10,275	-	-	-	-

DEBT SERVICE PAYMENTS ON MUNICIPAL BONDS

	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Municipal Improvement Bonds 2022	685,000	186,588	715,000	156,838	745,000	125,347	780,000	91,988	815,000	56,588

DEBT SERVICE PAYMENTS ON HIGHWAY ALLOCATION BONDS

	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Hwy Alloc Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Refunding, 2016	-	-	-	-	-	-	-	-	-	-
G.O. Limited Tax Arena Refunding, 2020	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Fund Bonds, 2021	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Fund Bonds, 2022	695,000	172,575	725,000	144,175	750,000	114,675	780,000	84,075	815,000	51,666
Total Hwy. Alloc Bonds	695,000	172,575	725,000	144,175	750,000	114,675	780,000	84,075	815,000	51,666

DEBT SERVICE PAYMENTS ON LIMITED TAX ARENA BONDS

	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Limited Tax Arena	-	-	-	-	-	-	-	-	-	-

DEBT SERVICE PAYMENTS ON SPECIAL ASSESSMENT BONDS

	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Special Assessment, 2011	-	-	-	-	-	-	-	-	-	-
Special Assessment, 2011B	-	-	-	-	-	-	-	-	-	-
Total Special Assessment Bonds	-	-	-	-	-	-	-	-	-	-

DEBT SERVICE PAYMENTS ON LEASE PURCHASE FINANCING

	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Cert. of Participation (Fire Station) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Fire Equip.) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (lights, Cor., Sidewalk) 2014A	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2015	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2017	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2019	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Aging Victory Park) 2021	110,000	8,688	115,000	6,366	115,000	3,922	120,000	1,350	-	-
Cert. of Participation (Air Park Rec. Crt.) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Sidewalks) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Golf Irrigation) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Snow Equip.) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC)	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC roof/HVAC)	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC) Refunding 2010B	-	-	-	-	-	-	-	-	-	-
Total Cert. of Participation	110,000	8,688	115,000	6,366	115,000	3,922	120,000	1,350	-	-

CAPITAL IMPROVEMENTS & DEBT SERVICE

<i>DEBT SERVICE PAYMENTS ON GENERAL OBLIGATION BONDS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2013	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater Refunding, 2015	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2016	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater Refunding, 2017	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater, 2019	-	-	-	-	-	-	-	-	-	-
G.O. Stormwater Refunding, 2020	-	-	-	-	-	-	-	-	-	-
Total General Obligation Bonds	-	-	-	-	-	-	-	-	-	-

<i>DEBT SERVICE PAYMENTS ON MUNICIPAL BONDS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Municipal Improvement Bonds 2022	850,000	19,125	-	-	-	-	-	-	-	-

<i>DEBT SERVICE PAYMENTS ON HIGHWAY ALLOCATION BONDS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
G.O. Hwy Alloc Refunding, 2012	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Refunding, 2016	-	-	-	-	-	-	-	-	-	-
G.O. Limited Tax Arena Refunding, 2020	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Fund Bonds, 2021	-	-	-	-	-	-	-	-	-	-
G.O. Hwy Alloc Fund Bonds, 2022	845,000	17,428	-	-	-	-	-	-	-	-
Total Hwy. Alloc Bonds	845,000	17,428	-	-	-	-	-	-	-	-

<i>DEBT SERVICE PAYMENTS ON LIMITED TAX ARENA BONDS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Limited Tax Arena	-	-	-	-	-	-	-	-	-	-

<i>DEBT SERVICE PAYMENTS ON SPECIAL ASSESSMENT BONDS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Special Assessment, 2011	-	-	-	-	-	-	-	-	-	-
Special Assessment, 2011B	-	-	-	-	-	-	-	-	-	-
Total Special Assessment Bonds	-	-	-	-	-	-	-	-	-	-

<i>DEBT SERVICE PAYMENTS ON LEASE PURCHASE FINANCING</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Cert. of Participation (Fire Station) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Fire Equip.) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (lights, Cor., Sidewalk) 2014A	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2015	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2016	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2017	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2019	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Street Lights) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Aging Victory Park) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Air Park Rec. Crt.) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Sidewalks) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Golf Irrigation) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (Snow Equip.) 2021	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC)	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC roof/HVAC)	-	-	-	-	-	-	-	-	-	-
Cert. of Participation (MSC) Refunding 2010B	-	-	-	-	-	-	-	-	-	-
Total Cert. of Participation	-	-	-	-	-	-	-	-	-	-

CAPITAL IMPROVEMENTS & DEBT SERVICE

DEBT SERVICE PAYMENTS ON TAX ALLOCATIONS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
TAB, 2009 (Perot Systems)	320,000	32,480	350,000	11,200	-	-	-	-	-	-
TAB, 2011 (Sawmill)	5,889	118	-	-	-	-	-	-	-	-
TAB, 2013 (Yolande Ave)	8,778	624	8,987	414	9,201	200	1,524	18	-	-
TAB, 2016 (Idylwild Blvd)	11,192	1,638	11,440	1,391	11,693	1,138	11,952	879	12,216	615
TAB, 2017 (SSH Architecture)	18,157	853	17,471	352	-	-	-	-	-	-
TAB, 2019 (Viet Hao)	8,129	3,379	8,382	3,126	8,643	2,865	8,912	2,596	9,190	2,319
TAB, 2020 (2236 R Street)	12,845	2,115	13,005	1,955	13,167	1,793	13,331	1,629	13,497	1,463
TAB, 2020 (Stone Elephant)	8,582	1,494	8,704	1,372	8,828	1,248	8,954	1,122	9,081	994
TAB, 2021 (1645 Washington)	3,398	1,030	3,469	960	3,541	888	3,614	815	3,689	740
TAB, 2021 (Containers on Vine)	15,933	2,816	16,165	2,584	16,401	2,348	16,639	2,110	16,881	1,868
TAB, 2021 (Heburn Square)	13,302	2,637	13,496	2,444	13,692	2,247	13,892	2,048	14,094	1,846
Total Tax Allocation Bonds	426,205	49,184	451,119	25,798	85,166	12,727	78,818	11,217	78,648	9,845

DEBT SERVICE PAYMENTS ON REVENUE BONDS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Solid Waste Mgmt Rev & Refunding 2013	345,000	98,840	360,000	85,040	375,000	70,640	390,000	55,640	400,000	45,500
Solid Waste Mgmt Rev & Refunding 2015	255,000	144,994	260,000	132,244	270,000	119,244	280,000	105,744	290,000	97,344
Total Solid Waste Mgmt Revenue Bonds	600,000	243,834	620,000	217,284	645,000	189,884	670,000	161,384	690,000	142,844
Sanitary Sewer Refunding, 2012	2,540,000	647,800	2,625,000	546,200	2,735,000	441,200	2,845,000	331,800	2,950,000	218,000
Sanitary Sewer Refunding, 2015	805,000	232,938	830,000	208,788	855,000	183,888	885,000	158,238	905,000	136,998
Sanitary Sewer Refunding, 2017	820,000	360,688	855,000	319,688	905,000	276,938	950,000	231,688	995,000	184,188
Sanitary Sewer Revenue, 2019	700,000	832,300	735,000	797,300	770,000	760,550	810,000	722,050	850,000	681,550
Sanitary Sewer Revenue, 2022	-	1,043,995	845,000	1,648,413	885,000	1,606,163	930,000	1,561,913	980,000	1,515,413
Total Sanitary Sewer Revenue Bonds	4,865,000	3,117,721	5,890,000	3,520,389	6,150,000	3,268,739	6,420,000	3,005,689	6,680,000	2,736,149
Water Refunding, 2013	2,620,000	278,200	2,705,000	199,600	2,285,000	91,400	-	-	-	-
Water Refunding, 2019	535,000	366,350	565,000	339,600	595,000	311,350	625,000	281,600	665,000	250,350
Total Water Revenue Bonds	3,155,000	644,550	3,270,000	539,200	2,880,000	402,750	625,000	281,600	665,000	250,350
General Obligation Parking System & Refunding	2,975,000	1,078,538	3,055,000	989,288	3,155,000	897,638	3,220,000	825,073	3,300,000	749,403

DEBT SERVICE PAYMENTS ON NE REVOLVING LOAN BONDS

	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009 Wastewater SRF C317247	182,002	20,492	184,372	18,123	186,772	16,723	189,203	13,292	191,666	10,829
2009 Wastewater SRF C317078	253,478	51,220	258,572	46,125	263,770	40,928	269,071	35,626	274,480	30,218
2011 Wastewater SRF C317830	821,471	234,840	840,058	216,253	859,066	197,245	878,504	177,807	898,381	157,930
2011 Water SRF D311548	707,307	212,662	723,311	196,659	739,677	180,292	756,413	163,556	773,528	146,441
Total NE Rev Loans Bonds	1,964,258	519,215	2,006,313	477,159	2,049,284	435,189	2,093,191	390,281	2,138,055	345,418

CAPITAL IMPROVEMENTS & DEBT SERVICE

DEBT SERVICE PAYMENTS ON TAX ALLOCATIONS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
TAB, 2009 (Perot Systems)	-	-	-	-	-	-	-	-	-	-
TAB, 2011 (Sawmill)	-	-	-	-	-	-	-	-	-	-
TAB, 2013 (Yolande Ave)	-	-	-	-	-	-	-	-	-	-
TAB, 2016 (Idylwild Blvd)	12,486	345	6,279	69	-	-	-	-	-	-
TAB, 2017 (SSH Architecture)	-	-	-	-	-	-	-	-	-	-
TAB, 2019 (Viet Hao)	9,476	2,032	9,771	1,737	10,075	1,433	10,389	1,119	10,712	796
TAB, 2020 (2236 R Street)	13,664	1,296	13,834	1,126	14,006	954	14,181	779	14,357	603
TAB, 2020 (Stone Elephant)	9,211	865	9,342	734	9,475	601	9,610	466	9,747	329
TAB, 2021 (1645 Washington)	3,765	664	3,843	586	3,923	506	4,004	425	4,087	342
TAB, 2021 (Containers on Vine)	17,127	1,622	17,376	1,373	17,629	1,120	17,886	863	18,146	603
TAB, 2021 (Heburn Square)	14,299	1,641	14,507	1,433	14,718	1,221	14,932	1,007	15,150	790
Total Tax Allocation Bonds	80,028	8,465	74,952	7,058	69,826	5,835	71,002	4,659	72,199	3,463

DEBT SERVICE PAYMENTS ON REVENUE BONDS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Solid Waste Mgmt Rev & Refunding 2013	415,000	29,500	430,000	12,900	-	-	-	-	-	-
Solid Waste Mgmt Rev & Refunding 2015	300,000	88,644	310,000	79,644	325,000	70,344	340,000	60,188	350,000	49,563
Total Solid Waste Mgmt Revenue Bonds	715,000	118,144	740,000	92,544	325,000	70,344	340,000	60,188	350,000	49,563
Sanitary Sewer Refunding, 2012	2,500,000	100,000	-	-	-	-	-	-	-	-
Sanitary Sewer Refunding, 2015	945,000	100,798	980,000	62,998	835,000	23,798	-	-	-	-
Sanitary Sewer Refunding, 2017	1,040,000	134,438	1,065,000	113,638	1,085,000	89,675	1,115,000	62,550	970,000	29,100
Sanitary Sewer Revenue, 2019	890,000	639,050	910,000	621,250	925,000	603,050	975,000	556,800	1,020,000	508,050
Sanitary Sewer Revenue, 2022	1,025,000	1,466,413	1,080,000	1,415,163	1,130,000	1,361,163	1,190,000	1,304,663	1,250,000	1,245,163
Total Sanitary Sewer Revenue Bonds	6,400,000	2,440,699	4,035,000	2,213,049	3,975,000	2,077,686	3,280,000	1,924,013	3,240,000	1,782,313
Water Refunding, 2013	-	-	-	-	-	-	-	-	-	-
Water Refunding, 2019	705,000	217,100	745,000	181,850	785,000	144,600	820,000	113,200	860,000	80,400
Total Water Revenue Bonds	705,000	217,100	745,000	181,850	785,000	144,600	820,000	113,200	860,000	80,400
General Obligation Parking System & Refunding	3,375,000	671,853	3,460,000	590,853	3,550,000	506,083	1,980,000	417,333	1,425,000	365,358

DEBT SERVICE PAYMENTS ON NE REVOLVING LOAN BONDS

	FY 2027-28		FY 2028-29		FY 2029-30		FY 2030-31		FY 2031-32	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009 Wastewater SRF C317247	194,161	8,334	196,688	5,807	199,248	3,246	100,595	653	-	-
2009 Wastewater SRF C317078	279,997	24,701	285,625	19,073	291,366	13,332	297,222	7,475	150,479	1,505
2011 Wastewater SRF C317830	918,708	137,603	939,496	116,815	960,753	95,558	982,492	73,819	1,004,722	51,589
2011 Water SRF D311548	791,030	128,939	808,929	111,041	827,232	92,737	845,949	74,020	865,090	54,879
Total NE Rev Loans Bonds	2,183,896	299,576	2,230,737	252,735	2,278,599	204,873	2,226,258	155,967	2,020,291	107,973

CAPITAL IMPROVEMENTS & DEBT SERVICE

<i>DEBT SERVICE PAYMENTS ON TAX ALLOCATIONS</i>	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
TAB, 2009 (Perot Systems)	-	-	-	-	-	-	-	-	-	-
TAB, 2011 (Sawmill)	-	-	-	-	-	-	-	-	-	-
TAB, 2013 (Yolande Ave)	-	-	-	-	-	-	-	-	-	-
TAB, 2016 (Idylwild Blvd)	-	-	-	-	-	-	-	-	-	-
TAB, 2017 (SSH Architecture)	-	-	-	-	-	-	-	-	-	-
TAB, 2019 (Viet Hao)	11,046	462	6,652	118	-	-	-	-	-	-
TAB, 2020 (2236 R Street)	14,536	424	14,716	244	8,586	60	-	-	-	-
TAB, 2020 (Stone Elephant)	9,886	190	5,932	49	-	-	-	-	-	-
TAB, 2021 (1645 Washington)	4,171	257	4,258	171	4,346	83	751	8	-	-
TAB, 2021 (Containers on Vine)	18,410	339	9,549	71	-	-	-	-	-	-
TAB, 2021 (Heburn Square)	15,370	569	15,594	346	12,136	119	-	-	-	-
Total Tax Allocation Bonds	73,419	2,241	56,701	999	25,068	262	751	8	-	-

<i>DEBT SERVICE PAYMENTS ON REVENUE BONDS</i>	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Solid Waste Mgmt Rev & Refunding 2013	-	-	-	-	-	-	-	-	-	-
Solid Waste Mgmt Rev & Refunding 2015	365,000	38,188	380,000	26,325	400,000	13,500	-	-	-	-
Total Solid Waste Mgmt Revenue Bonds	365,000	38,188	380,000	26,325	400,000	13,500	-	-	-	-

Sanitary Sewer Refunding, 2012	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Refunding, 2015	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Refunding, 2017	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Revenue, 2019	1,065,000	467,250	1,105,000	424,650	1,140,000	391,500	1,170,000	357,300	1,210,000	322,200
Sanitary Sewer Revenue, 2022	1,310,000	1,182,663	1,375,000	1,117,163	1,445,000	1,048,413	1,515,000	976,163	1,590,000	900,413
Total Sanitary Sewer Revenue Bonds	2,375,000	1,649,913	2,480,000	1,541,813	2,585,000	1,439,913	2,685,000	1,333,463	2,800,000	1,222,613

Water Refunding, 2013	-	-	-	-	-	-	-	-	-	-
Water Refunding, 2019	895,000	54,600	925,000	27,750	-	-	-	-	-	-
Total Water Revenue Bonds	895,000	54,600	925,000	27,750	-	-	-	-	-	-

General Obligation Parking System & Refunding	1,465,000	326,883	1,505,000	286,595	1,545,000	244,455	1,590,000	199,650	1,640,000	151,950
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<i>DEBT SERVICE PAYMENTS ON NE REVOLVING LOAN BONDS</i>	FY 2032-33		FY 2033-34		FY 2034-35		FY 2035-36		FY 2036-37	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009 Wastewater SRF C317247	-	-	-	-	-	-	-	-	-	-
2009 Wastewater SRF C317078	-	-	-	-	-	-	-	-	-	-
2011 Wastewater SRF C317830	1,027,456	28,856	510,440	5,742	-	-	-	-	-	-
2011 Water SRF D311548	884,664	35,305	904,371	15,288	-	-	-	-	-	-
Total NE Rev Loans Bonds	1,912,120	64,160	1,414,811	21,030	-	-	-	-	-	-

CAPITAL IMPROVEMENTS & DEBT SERVICE

<i>DEBT SERVICE PAYMENTS ON TAX ALLOCATIONS</i>	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
TAB, 2009 (Perot Systems)	-	-	-	-	-	-	-	-	-	-
TAB, 2011 (Sawmill)	-	-	-	-	-	-	-	-	-	-
TAB, 2013 (Yolande Ave)	-	-	-	-	-	-	-	-	-	-
TAB, 2016 (Idylwild Blvd)	-	-	-	-	-	-	-	-	-	-
TAB, 2017 (SSH Architecture)	-	-	-	-	-	-	-	-	-	-
TAB, 2019 (Viet Hao)	-	-	-	-	-	-	-	-	-	-
TAB, 2020 (2236 R Street)	-	-	-	-	-	-	-	-	-	-
TAB, 2020 (Stone Elephant)	-	-	-	-	-	-	-	-	-	-
TAB, 2021 (1645 Washington)	-	-	-	-	-	-	-	-	-	-
TAB, 2021 (Containers on Vine)	-	-	-	-	-	-	-	-	-	-
TAB, 2021 (Heburn Square)	-	-	-	-	-	-	-	-	-	-
Total Tax Allocation Bonds	-	-	-	-	-	-	-	-	-	-

<i>DEBT SERVICE PAYMENTS ON REVENUE BONDS</i>	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Solid Waste Mgmt Rev & Refunding 2013	-	-	-	-	-	-	-	-	-	-
Solid Waste Mgmt Rev & Refunding 2015	-	-	-	-	-	-	-	-	-	-
Total Solid Waste Mgmt Revenue Bonds	-	-	-	-	-	-	-	-	-	-

Sanitary Sewer Refunding, 2012	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Refunding, 2015	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Refunding, 2017	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Revenue, 2019	1,245,000	285,900	1,280,000	248,550	1,320,000	210,150	1,360,000	170,550	1,400,000	129,750
Sanitary Sewer Revenue, 2022	1,670,000	820,613	1,740,000	754,113	1,810,000	684,513	1,880,000	612,113	1,955,000	536,913
Total Sanitary Sewer Revenue Bonds	2,915,000	1,106,513	3,020,000	1,002,663	3,130,000	894,663	3,240,000	782,663	3,355,000	666,663

Water Refunding, 2013	-	-	-	-	-	-	-	-	-	-
Water Refunding, 2019	-	-	-	-	-	-	-	-	-	-
Total Water Revenue Bonds	-	-	-	-	-	-	-	-	-	-

General Obligation Parking System & Refunding	1,685,000	102,750	1,740,000	52,200	-	-	-	-	-	-
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<i>DEBT SERVICE PAYMENTS ON NE REVOLVING LOAN BONDS</i>	FY 2037-38		FY 2038-39		FY 2039-40		FY 2040-41		FY 2041-42	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009 Wastewater SRF C317247	-	-	-	-	-	-	-	-	-	-
2009 Wastewater SRF C317078	-	-	-	-	-	-	-	-	-	-
2011 Wastewater SRF C317830	-	-	-	-	-	-	-	-	-	-
2011 Water SRF D311548	-	-	-	-	-	-	-	-	-	-
Total NE Rev Loans Bonds	-	-	-	-	-	-	-	-	-	-

CAPITAL IMPROVEMENTS & DEBT SERVICE

<i>DEBT SERVICE PAYMENTS ON TAX ALLOCATIONS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
TAB, 2009 (Perot Systems)	-	-	-	-	-	-	-	-	-	-
TAB, 2011 (Sawmill)	-	-	-	-	-	-	-	-	-	-
TAB, 2013 (Yolande Ave)	-	-	-	-	-	-	-	-	-	-
TAB, 2016 (Idylwild Blvd)	-	-	-	-	-	-	-	-	-	-
TAB, 2017 (SSH Architecture)	-	-	-	-	-	-	-	-	-	-
TAB, 2019 (Viet Hao)	-	-	-	-	-	-	-	-	-	-
TAB, 2020 (2236 R Street)	-	-	-	-	-	-	-	-	-	-
TAB, 2020 (Stone Elephant)	-	-	-	-	-	-	-	-	-	-
TAB, 2021 (1645 Washington)	-	-	-	-	-	-	-	-	-	-
TAB, 2021 (Containers on Vine)	-	-	-	-	-	-	-	-	-	-
TAB, 2021 (Heburn Square)	-	-	-	-	-	-	-	-	-	-
Total Tax Allocation Bonds	-	-	-	-	-	-	-	-	-	-

<i>DEBT SERVICE PAYMENTS ON REVENUE BONDS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Solid Waste Mgmt Rev & Refunding 2013	-	-	-	-	-	-	-	-	-	-
Solid Waste Mgmt Rev & Refunding 2015	-	-	-	-	-	-	-	-	-	-
Total Solid Waste Mgmt Revenue Bonds	-	-	-	-	-	-	-	-	-	-

Sanitary Sewer Refunding, 2012	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Refunding, 2015	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Refunding, 2017	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Revenue, 2019	1,440,000	87,750	1,485,000	44,550	-	-	-	-	-	-
Sanitary Sewer Revenue, 2022	2,035,000	458,713	2,115,000	377,313	2,205,000	290,069	2,295,000	199,113	2,390,000	101,575
Total Sanitary Sewer Revenue Bonds	3,475,000	546,463	3,600,000	421,863	2,205,000	290,069	2,295,000	199,113	2,390,000	101,575

Water Refunding, 2013	-	-	-	-	-	-	-	-	-	-
Water Refunding, 2019	-	-	-	-	-	-	-	-	-	-
Total Water Revenue Bonds	-	-	-	-	-	-	-	-	-	-

General Obligation Parking System & Refunding	-	-	-	-	-	-	-	-	-	-
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<i>DEBT SERVICE PAYMENTS ON NE REVOLVING LOAN BONDS</i>	FY 2042-43		FY 2043-44		FY 2044-45		FY 2045-46		FY 2046-47	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009 Wastewater SRF C317247	-	-	-	-	-	-	-	-	-	-
2009 Wastewater SRF C317078	-	-	-	-	-	-	-	-	-	-
2011 Wastewater SRF C317830	-	-	-	-	-	-	-	-	-	-
2011 Water SRF D311548	-	-	-	-	-	-	-	-	-	-
Total NE Rev Loans Bonds	-	-	-	-	-	-	-	-	-	-

GLOSSARY

Accrual. An accounting method where revenue or expenses are recorded when a transaction occurs rather than when payment is received or made.

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

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

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

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

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

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

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

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

Asset. Government resources that have monetary value.

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

CDBG (Community Development Block Grant). Provides federal funding for projects to improve the quality of life for people with low or moderate incomes, revitalize urban centers, and address the urgent health and safety needs of low-income communities.

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

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

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

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

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

GLOSSARY

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

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

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

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

Council Member. Elected official who represents the interests of the citizens of a specified district or in an at large capacity within the City. A Council Member serves a four-year term and cannot serve more than two consecutive terms.

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

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

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

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

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

Disbursement. The expenditure of monies from an account.

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

Franchise Fee. An annual assessment paid by utilities for use of right-of-way.

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

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

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

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

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

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

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

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GLOSSARY

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

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

HOME (Home Investment Partnerships Program). Grants to states and units of general local government to implement local housing strategies designed to increase homeownership and affordable housing opportunities for low-income Americans.

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

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

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

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

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

LES (Lincoln Electric System). In 1966 LES was formed and a single public utility began providing electric energy in and around Lincoln.

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

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

LOTM (Lincoln on the Move). .25% local sales and use tax was approved by votes in April 2019 for street rehabilitation, reconstruction, and new construction. It sunsets in October 2025.

GLOSSARY

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

Local Sales and Use Tax. The Nebraska state sales and use tax rate is 5.5%. In addition, local sales and use taxes can be set at 0.5%, 1%, 1.5%, 1.75%, or 2%, as adopted by the city or county governments. (Nebraska Revised Statute 77-27,142). The City of Lincoln is set at 1.5% which was approved by the voters to finance general fund departments.

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

Reserve. A portion of fund equity legally restricted for a specific purpose or not available for appropriation and subsequent spending. It is normally set aside in funds for emergencies or unforeseen expenditures not otherwise budgeted.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. Reserved and unreserved assets (recorded in proprietary fund operations), held for future operating needs and equipment replacement.

Return on Investments. Ratio measure of a service unit through its basic operations which indicates its general effectiveness or efficiency.

Revenue. Taxes, user fees, and other sources of income received into the City treasury for public use.

Revised Budget. A schedule of revenues and expenditures during the current fiscal year that includes items not included in the Adopted Budget.

S&P (Standard & Poor's). An American financial services company that is known to investors worldwide as a leader of financial - market intelligence. It strives to provide investors who want to make better informed investment decisions with market intelligence in the form of credit ratings, indices, investment research and risk evaluations and solutions.

Service. A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

GLOSSARY

Shrinkage. An adjustment applied to each General Fund department in anticipation of spending less than is budgeted. A major source of shrinkage is employee turnover. Shrinkage adjustments are set to encourage each department to manage their budgets within the confines of available fund resources.

Special Assessment. A compulsory levy made upon a property to defray part or all of the costs of a specific improvement that primarily benefits that specific property.

Special Revenue Fund. An accounting entity to record revenue that is legally destined for a specific purpose and the expenditure of the dedicated revenue.

Stakeholders. Lincoln's citizens, businesses, and visitors.

Strategic Plan. Budget development tool which aligns resources to support the goals of the City.

Taxes. Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. Taxes do not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. (See also Ad Valorem Taxes, Delinquent Tangible Property Tax, Gasoline Tax, Local Sales Tax, Motor Vehicle Tax, and Property Tax Lid.)

TIF (Tax Increment Financing). Use of taxes collected within a specifically designated area for repayment of tax increment debt and major infrastructure expenditures.

Trust Fund. Used when the City is custodian of money to be reserved and spent for a special purpose.

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees. Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Parks & Recreation Department charges, class registrations, tenant rental, and concessions.

Variable Costs. Costs that can change substantially due to conditions such as weather or demand and affect the amount of work that can be performed.

APPENDIX

CITY OF LINCOLN, NEBRASKA FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

Full-Time Equivalent Employees as of August 31

<u>Function</u>	2024	2023	2022	2021	2020
General Government					
Legislative	8.00	8.00	9.00	8.50	9.00
Executive	20.63	20.63	20.10	17.60	17.75
Financial Administration	88.75	87.75	83.50	79.50	79.50
Law	32.85	32.85	32.40	32.40	32.70
Human Resources	30.00	30.00	26.00	22.00	22.00
Planning and Zoning	21.00	21.00	21.00	20.00	21.00
Urban Development	9.30	9.30	9.30	9.30	10.05
Public Safety					
Police	440.23	435.23	438.63	437.63	413.13
Fire	288.56	288.56	273.51	266.51	264.18
Building and Safety	59.14	59.14	56.14	56.14	53.47
Transportation	19.75	19.75	19.75	19.75	19.75
911 Communication	61.25	60.25	59.25	58.25	57.88
Streets and Highways	127.00	127.00	126.00	125.00	113.00
Culture and Recreation					
Parks and Recreation	254.14	250.63	252.84	253.50	254.89
Library	108.04	107.54	107.04	107.04	107.54
Economic Opportunity					
Urban Development	10.36	10.36	8.17	8.12	8.10
Workforce Investment Act	1.78	1.78	0.00	0.00	0.00
Health and Welfare					
Health Services	135.15	135.15	121.90	116.20	115.47
Community Health Endowment	3.00	3.00	3.00	3.00	3.00
Lincoln Area Agency on Aging	46.51	46.51	45.01	44.81	46.03
Mass Transit	147.00	147.00	144.00	142.00	135.52
Equipment Management					
Police Garage	15.00	15.00	15.00	15.00	15.00
Fleet Services	14.00	14.00	14.00	14.00	14.00
Radio Maintenance	6.00	6.00	6.00	6.00	6.00
Engineering Services	69.63	69.63	69.73	69.73	78.85
Broadband	3.00	3.00	3.00	2.90	5.90
Municipal Services Center	6.00	6.00	5.00	5.00	5.00
Golf	30.49	30.49	30.82	29.82	30.70
Parking Facilities	2.85	2.85	2.83	3.08	2.60
Sanitary Landfill	37.00	37.00	35.50	34.17	32.50
Emergency Medical Services	49.69	49.69	43.74	43.74	43.11
Wastewater System	85.00	85.00	82.30	82.30	83.80
Water System	104.63	104.63	104.13	104.13	101.73
Electric System	541.00	541.00	527.00	488.00	476.00
Total	2876.73	2865.72	2795.59	2725.12	2679.15

City Council Final Changes to the 2022-24 Mayor's Proposed Budget

- \$250,000 in 2022-23 and \$250,000 in 2023-24 from General Fund reserves to the Urban Development budget to enhance housing programs and neighborhood revitalization with a focus on items 1, 2, 14, 48 and 49 in the Lincoln Climate Action Plan. These funds may be used to educate and incentivize individuals, who are in the process of replacing heating and cooling systems, of the value and benefit of considering a high efficiency system as a replacement option.
- Remove vacant City Council Research Analyst (Accountant) 1 FTE for \$94,157 in 2022-23 and \$98,465 in 2023-24 to fund the City Clerk's Senior Office Assistant 1 FTE for \$65,084 in 2022-23 and \$68,037 in 2023-24. Remaining funds of \$29,073 in 2022-23 and \$30,428 in 2023-24 to be used for education and training in the City Council budget. Reduce General Fund reserves by \$65,084 in 2022-23 and \$68,037 in 2023-24.
- Freeze proposed Health Department fees for Child Care Programs (Bill# 22R-315) and the Food Code (Bill# 22R-316) on the 8/1/22 City Council Agenda. Reduce Health Fund revenue by \$20,000 in 2022-23 and \$40,600 in 2023-24. Increase appropriation of Health Fund balance \$20,000 in 2022-23 and \$40,600 in 2023-24.
- Transfer \$1 million from General Fund reserves in 2022-23 to the Fast Forward Fund for business recruitment, retention, and expansion.
- Add \$100,000 from General Fund reserves for 2022-23 to the LTU Watershed Capital Improvement Program to fund an environmental impact analysis of development on the upper watershed of Salt Creek within the planning horizon of the 2050 comprehensive plan.
- 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.