

## Capital Improvement Program

### *Key to Funding Sources and Definitions of Terms*

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**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.

**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.

**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.

## Summary of Department Projects - Explanation of selected headings

<b>Budget Outcome</b>	Which of the 5 budget outcomes as identified by the Mayor's budget process is addressed by this project?
<b>Date Anticipated</b>	The date this facility is anticipated to be in service, if applicable.
<b>Rating</b>	A: Urgent B: Necessary C: Desirable
<b>Status</b>	New: First time this Project appears in CIP
	Continued: Project has appeared previously, future completion date
	Ongoing: Project has appeared previously, no future completion, this project is part of the ongoing mission of the department.
	Delaved: Project has appeared previously and was delayed for one reason or another.
<b>Comp Plan Conformity</b>	Degree to which this project conforms with the current Comprehensive Plan.
<b>Prior Appropriations</b>	Funds were identified in previous Capital Budgets for this project
<b>Six Year Total</b>	Total funds identified for the current 6 year CIP period.
<b>Costs Beyond</b>	Total funds that are planned to be shown in future CIPs (goes forward up to 12 years in the future).
<b>Project Total</b>	Total of the above three amounts - Prior Appropriations, Six Year Total and Costs Beyond.
<b>Funding</b>	This table shows a detailed schedule of the project funding by source of funding and year.
<b>Activity</b>	This table displays the year in which the listed activities are planned to occur.