



City of Lincoln  
**CITY COUNCIL**

**Directors' Meeting Agenda**

2 p.m. Monday, April 20, 2026  
555 S. 10th St., Lincoln, NE  
Bill Luxford Studio

- I. Open Meetings Law Announcement**
- II. Approval of Directors' Meeting Minutes from April 13**
- III. City Clerk Advisories**
- IV. City Council Advisories**
- V. Director Advisories**
- VI. Councilmember Commission, Committee, and Event Updates**
- VII. Public Comment**
- VIII. Post-Meeting Council Members' Calls to City Directors**
- IX. Adjournment**

Next Directors' Meeting – 2 p.m. Monday, May 4

**City Correspondence**

LES	LES Administrative Board Agenda - April 17, 2026
"	Lincoln Electric System Financial Statements
LNM	2026 Legislative Bulletin #14
City Clerk	City Council Action 04/13/26
Planning & Development	Administrative Approvals
"	BPC041526-1 PC Final Action Notice
"	BPC260415-1 PC Action
Urban Development	RE: April 13 Mayor's Neighborhood Roundtable Agenda

**Constituent Correspondence**

City Council of Easton, PA	Supporting and Protecting Immigrant Communities
Rebecca Ford	Support - University Place Redevelopment Plan
Alex Munson	"
Julie Thomas	Conditionally oppose - SP26007
Julie Perez	1. Community Objections to Application - Petition signed by 78 community members
	2. Summary of 40 Opposition Submissions
	3. Legato Living Notification_20260205 - Document delivered to homes within close proximity to 929 S Cotner Blvd
	4. Traffic Statistics - most recent counts

**From:** [Kellie Cave](#)  
**To:** [Benjamin A. Sobel](#)  
**Subject:** LES Administrative Board Agenda - April 17, 2026  
**Date:** Friday, April 10, 2026 1:30:33 PM  
**Attachments:** [04-April 17, 2026 Administrative Board Meeting Agenda.pdf](#)

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Good afternoon, Ben!

The full agenda and support materials can be found at [www.les.com](http://www.les.com).

Enjoy your weekend!

Kellie

**Kellie Cave | Senior Executive Assistant**



Office: 402-473-3382  
Mobile: 402-802-0749

[LES.com](http://LES.com) | 9445 Rokeby Rd. | Lincoln, NE 68526





**AGENDA**  
**LES ADMINISTRATIVE BOARD**

Friday, April 17, 2026  
9:30 a.m.

Kevin Wailes Operations Center  
9445 Rokeby Road

**Virtual Access Information**

*Virtual access: The meeting may be accessed virtually at the Microsoft Teams link or by phone via the number listed below.*

*Microsoft Teams Meeting*

+1 402-979-7656 United States, Omaha (Toll); Conference ID: 388 824 362#

**9:30 A.M.**

- 1. Call to Order, Safety Briefing, and Board Member Duties & Responsibilities**
- 2. \*Approval of Minutes of the March 20, 2026 Regular Meeting of the LES Administrative Board**
- 3. Comments from Customers**
- 4. Committee Reports**
  - A. Operations & Power Supply Committee
  - B. Finance Committee
- 5. CEO Reports**
  - A. \*Acceptance of External Audit Review of 2025 Financial Statements
  - B. \*Approval of 2026 Bond Issuance, LES Resolution 2026-3
  - C. State Legislative Report
  - D. Value of Solar Study Update
- 6. Written Reports – Information Only**
  - A. Monthly Financial and Power Supply Reports
  - B. 2026 First Quarter Power Supply Report
  - C. 2026 First Quarter Financial Review
  - D. 2025 Annual Report
  - E. Miscellaneous Information
- 7. Adjournment**

**\*Denotes Action Items**

**Next Regular Administrative Board Meeting Friday, May 15, 2026.**

**From:** [Nick Wolf](#)  
**To:** [Nick Wolf](#)  
**Cc:** [Emily Koenig](#)  
**Subject:** Lincoln Electric System Financial Statements - March 2026  
**Date:** Wednesday, April 15, 2026 8:56:12 AM  
**Attachments:** [Mar 2026 LES FOS - External.pdf](#)  
[Feb 2026 LES FOS - External.pdf](#)  
[Jan 2026 LES FOS - External.pdf](#)

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Good Morning,

Attached are Lincoln Electric System's March 2026 financial statements. Additionally, the January and February 2026 financial statements are also attached, as we were waiting for the issuance of the 2025 audit report.

Please let me know if you have any questions.

Thanks,  
Nick

**Nicholas Wolf | Controller**



Office: 402-473-3297  
Mobile: 402-805-7276

[LES.com](#) | 9445 Rokeby Rd. | Lincoln, NE 68526



# LINCOLN ELECTRIC SYSTEM

## FINANCIAL AND OPERATING STATEMENT

February 2026



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NOTE: Federal Energy Regulatory Commission accounting guidance for the Southwest Power Pool Integrated Market (SPP IM) transactions (purchases, sales and other charges) requires netting together these transactions based on the time increments. If, during the time increment, sales to SPP are greater than purchases from SPP, the net amount is recorded as wholesale revenue. If, during the time increment, purchases from SPP are greater than sales to SPP, the net amount is recorded as purchased power cost. Because of this netting process, the energy (MWH's) amounts no longer directly correlate to wholesale revenue.



## REVENUE & EXPENSE STATEMENT

### CURRENT MONTH

FEBRUARY 2026

DESCRIPTION	CURRENT MONTH	CURRENT MONTH	VARIANCE FROM BUDGET		LAST YEAR MONTH	VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%
<b>OPERATING REVENUES</b>							
1. Retail	\$31,529,797	\$28,338,930	\$3,190,867	11.3%	\$24,058,017	\$7,471,780	31.1%
2. Wholesale	2,412,500	1,800,323	612,177	34.0%	3,754,615	(1,342,115)	-35.7%
3. Other Revenue	255,194	741,026	(485,832)	-65.6%	967,078	(711,884)	-73.6%
4. Total Operating Revenues	34,197,491	30,880,279	3,317,212	10.7%	28,779,710	5,417,781	18.8%
<b>OPERATING EXPENSES</b>							
5. Purchased Power	5,433,265	6,266,141	(832,876)	-13.3%	7,225,524	(1,792,259)	-24.8%
6. Produced Power	4,797,034	5,776,660	(979,626)	-17.0%	7,150,779	(2,353,745)	-32.9%
7. Operations	2,570,411	2,529,418	40,993	1.6%	2,523,564	46,847	1.9%
8. Maintenance	983,365	1,048,183	(64,818)	-6.2%	759,013	224,352	29.6%
9. Admin. & General	4,811,807	6,149,523	(1,337,716)	-21.8%	4,913,656	(101,849)	-2.1%
10. Depreciation	3,213,711	3,253,050	(39,339)	-1.2%	3,382,600	(168,889)	-5.0%
11. Total Operating Expenses	21,809,593	25,022,975	(3,213,382)	-12.8%	25,955,136	(4,145,543)	-16.0%
<b>12. OPERATING INCOME</b>	<b>12,387,898</b>	<b>5,857,304</b>	<b>6,530,594</b>	<b>111.5%</b>	<b>2,824,574</b>	<b>9,563,324</b>	<b>338.6%</b>
<b>NONCAPITAL SUBSIDIES</b>							
13. CDFUO Revenue (a)	1,303,703	1,238,206	65,497	5.3%	1,103,413	200,290	18.2%
14. CDFUO Expense (a)	(1,274,197)	(1,274,197)	0	0.0%	(1,143,204)	(130,993)	-11.5%
15. PILOT (b)	(1,461,413)	(1,411,144)	(50,269)	-3.6%	(1,230,287)	(231,126)	-18.8%
16. Total Noncapital Subsidies	(1,431,907)	(1,447,135)	15,228	1.1%	(1,270,078)	(161,829)	-12.7%
<b>17. OPERATING INCOME AND NONCAPITAL SUBSIDIES</b>	<b>10,955,991</b>	<b>4,410,169</b>	<b>6,545,822</b>	<b>148.4%</b>	<b>1,554,496</b>	<b>9,401,495</b>	<b>604.8%</b>
<b>NONOPERATING INCOME (EXPENSES)</b>							
18. Interest Income	591,552	356,188	235,364	66.1%	727,008	(135,456)	-18.6%
19. Interest Expense (c)	(1,403,994)	(1,476,504)	72,510	4.9%	(1,498,329)	94,335	6.3%
20. Total Nonoperating Income (Expenses)	(812,442)	(1,120,316)	307,874	27.5%	(771,321)	(41,121)	-5.3%
<b>21. Income Before Contributions</b>	<b>10,143,549</b>	<b>3,289,853</b>	<b>6,853,696</b>	<b>208.3%</b>	<b>783,175</b>	<b>9,360,374</b>	<b>1195.2%</b>
<b>CONTRIBUTED CAPITAL</b>							
22. Contributed Capital Received	(19,609)	64,115	(83,724)	-130.6%	2,433,874	(2,453,483)	-100.8%
23. Contributed Capital Used (d)	19,609	(64,115)	83,724	130.6%	(2,433,874)	2,453,483	100.8%
24. Net Contributed Capital	0	0	0	--	0	0	--
<b>25. CHANGE IN NET POSITION</b>	<b>\$10,143,549</b>	<b>\$3,289,853</b>	<b>\$6,853,696</b>	<b>208.3%</b>	<b>\$783,175</b>	<b>\$9,360,374</b>	<b>1195.2%</b>

(a) City Dividend for Utility Ownership.

(c) Bond Interest -\$1,400,608 + Software Agreements Interest -\$9,181 + Variable Interest -\$292,299 + Amortization of Issuance Costs on Outstanding Debt -\$63,923 + Amortization of Loss on Refunded Debt -\$71,093 - Amortization of Discount/Premium -\$433,110 = -\$1,403,994.

(b) Payment In Lieu of Tax.

(d) Reduction of Plant Costs Recovered through Contributions.



**REVENUE & EXPENSE STATEMENT**  
**YEAR-TO-DATE**  
**FEBRUARY 2026**

DESCRIPTION	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE ACTUAL	VARIANCE FROM LAST YEAR	
			AMOUNT	%		AMOUNT	%
<b>OPERATING REVENUES</b>							
1. Retail	\$60,573,273	\$59,777,113	\$796,160	1.3%	\$50,679,412	\$9,893,861	19.5%
2. Wholesale	5,614,102	3,474,565	2,139,537	61.6%	7,694,563	(2,080,461)	-27.0%
3. Other Revenue	1,929,140	1,568,041	361,099	23.0%	2,670,197	(741,057)	-27.8%
4. Total Operating Revenues	68,116,515	64,819,719	3,296,796	5.1%	61,044,172	7,072,343	11.6%
<b>OPERATING EXPENSES</b>							
5. Purchased Power	20,303,733	13,878,313	6,425,420	46.3%	15,018,934	5,284,799	35.2%
6. Produced Power	11,202,641	11,216,006	(13,365)	-0.1%	12,736,179	(1,533,538)	-12.0%
7. Operations	5,429,123	5,095,291	333,832	6.6%	4,889,084	540,039	11.0%
8. Maintenance	1,648,744	2,243,922	(595,178)	-26.5%	2,023,854	(375,110)	-18.5%
9. Admin. & General	10,247,885	12,421,693	(2,173,808)	-17.5%	9,848,695	399,190	4.1%
10. Depreciation	6,428,130	6,505,309	(77,179)	-1.2%	6,760,939	(332,809)	-4.9%
11. Total Operating Expenses	55,260,256	51,360,534	3,899,722	7.6%	51,277,685	3,982,571	7.8%
<b>12. OPERATING INCOME</b>	<b>12,856,259</b>	<b>13,459,185</b>	<b>(602,926)</b>	<b>-4.5%</b>	<b>9,766,487</b>	<b>3,089,772</b>	<b>31.6%</b>
<b>NONCAPITAL SUBSIDIES</b>							
13. CDFUO Revenue (a)	2,580,785	2,468,594	112,191	4.5%	2,183,995	396,790	18.2%
14. CDFUO Expense (a)	(2,548,394)	(2,548,394)	0	0.0%	(2,286,408)	(261,986)	-11.5%
15. PILOT (b)	(2,765,551)	(2,864,747)	99,196	3.5%	(2,429,519)	(336,032)	-13.8%
16. Total Noncapital Subsidies	(2,733,160)	(2,944,547)	211,387	7.2%	(2,531,932)	(201,228)	-7.9%
<b>17. OPERATING INCOME AND NONCAPITAL SUBSIDIES</b>	<b>10,123,099</b>	<b>10,514,638</b>	<b>(391,539)</b>	<b>-3.7%</b>	<b>7,234,555</b>	<b>2,888,544</b>	<b>39.9%</b>
<b>NONOPERATING INCOME (EXPENSES)</b>							
18. Interest Income	1,183,292	705,190	478,102	67.8%	1,088,504	94,788	8.7%
19. Interest Expense (c)	(2,870,359)	(2,978,305)	107,946	3.6%	(2,876,165)	5,806	0.2%
20. Total Nonoperating Income (Expenses)	(1,687,067)	(2,273,115)	586,048	25.8%	(1,787,661)	100,594	5.6%
<b>21. Income Before Contributions</b>	<b>8,436,032</b>	<b>8,241,523</b>	<b>194,509</b>	<b>2.4%</b>	<b>5,446,894</b>	<b>2,989,138</b>	<b>54.9%</b>
<b>CONTRIBUTED CAPITAL</b>							
22. Contributed Capital Received	3,710,751	128,230	3,582,521	2793.8%	6,500,411	(2,789,660)	-42.9%
23. Contributed Capital Used (d)	(3,710,751)	(128,230)	(3,582,521)	-2793.8%	(6,500,411)	2,789,660	42.9%
24. Net Contributed Capital	0	0	0	--	0	0	--
<b>25. CHANGE IN NET POSITION</b>	<b>\$8,436,032</b>	<b>\$8,241,523</b>	<b>\$194,509</b>	<b>2.4%</b>	<b>\$5,446,894</b>	<b>\$2,989,138</b>	<b>54.9%</b>

(a) City Dividend for Utility Ownership.

(c) Bond Interest -\$2,801,215 + Software Agreements Interest -\$18,659 + Variable Interest -\$623,936 + Amortization of Issuance Costs on Outstanding Debt -\$150,583 + Amortization of Loss on Refunded Debt -\$142,186 - Amortization of Discount/Premium -\$866,220 = -\$2,870,359.

(b) Payment In Lieu of Tax.

(d) Reduction of Plant Costs Recovered through Contributions.



**REVENUES, ENERGY & CUSTOMERS**

**CURRENT MONTH**

**FEBRUARY 2026**

DESCRIPTION	CURRENT	CURRENT	VARIANCE FROM		LAST YEAR	VARIANCE FROM	
	MONTH	MONTH	BUDGET	%	MONTH	LAST YEAR	%
	ACTUAL	BUDGET	AMOUNT		ACTUAL	AMOUNT	
<b>REVENUE</b>							
1. Residential	\$15,061,874	\$13,368,334	\$1,693,540	12.7%	\$11,402,281	\$3,659,593	32.1%
2. Commercial & Street Light	13,473,103	12,711,214	761,889	6.0%	9,891,178	3,581,925	36.2%
3. Industrial	<u>2,994,820</u>	<u>2,259,382</u>	<u>735,438</u>	32.6%	<u>2,764,558</u>	<u>230,262</u>	8.3%
4. Total Retail	31,529,797	28,338,930	3,190,867	11.3%	24,058,017	7,471,780	31.1%
5. SPP Sales	1,580,024	1,035,660	544,364	52.6%	2,671,516	(1,091,492)	-40.9%
6. Contract Sales	<u>832,476</u>	<u>764,663</u>	<u>67,813</u>	8.9%	<u>1,083,099</u>	<u>(250,623)</u>	-23.1%
7. Total Wholesale	<u>2,412,500</u>	<u>1,800,323</u>	<u>612,177</u>	34.0%	<u>3,754,615</u>	<u>(1,342,115)</u>	-35.7%
8. Total	\$33,942,297	\$30,139,253	\$3,803,044	12.6%	\$27,812,632	\$6,129,665	22.0%
<b>ENERGY (MWH'S)</b>							
9. Residential	158,295	122,737	35,558	29.0%	119,408	38,887	32.6%
10. Commercial & Street Light	162,779	147,476	15,303	10.4%	115,042	47,737	41.5%
11. Industrial	<u>35,467</u>	<u>33,372</u>	<u>2,095</u>	6.3%	<u>35,075</u>	<u>392</u>	1.1%
12. Total Retail	356,541	303,585	52,956	17.4%	269,525	87,016	32.3%
13. SPP Sales	35,414	14,738	20,676	140.3%	36,588	(1,174)	-3.2%
14. Contract Sales	<u>33,561</u>	<u>26,459</u>	<u>7,102</u>	26.8%	<u>32,266</u>	<u>1,295</u>	4.0%
15. Total Wholesale	<u>68,975</u>	<u>41,197</u>	<u>27,778</u>	67.4%	<u>68,854</u>	<u>121</u>	0.2%
16. Total	425,516	344,782	80,734	23.4%	338,379	87,137	25.8%
<b>CUSTOMERS - AT MONTH END</b>							
17. Residential	137,791	138,777	(986)	-0.7%	136,280	1,511	1.1%
18. Commercial & Street Light	18,116	18,411	(295)	-1.6%	18,013	103	0.6%
19. Industrial	<u>239</u>	<u>235</u>	<u>4</u>	1.7%	<u>231</u>	<u>8</u>	3.5%
20. Total Retail	156,146	157,423	(1,277)	-0.8%	154,524	1,622	1.0%
21. Wholesale	<u>5</u>	<u>4</u>	<u>1</u>	25.0%	<u>5</u>	<u>0</u>	0.0%
22. Total	156,151	157,427	(1,276)	-0.8%	154,529	1,622	1.0%



**REVENUES, ENERGY & CUSTOMERS**

**YEAR-TO-DATE**

**FEBRUARY 2026**

DESCRIPTION	YEAR TO DATE		VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE		VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%	
<b>REVENUE</b>								
1. Residential	\$26,765,614	\$27,467,050	(\$701,436)	-2.6%	\$24,802,841	\$1,962,773	7.9%	
2. Commercial & Street Light	28,116,076	26,913,023	1,203,053	4.5%	20,639,312	7,476,764	36.2%	
3. Industrial	<u>5,691,583</u>	<u>5,397,040</u>	<u>294,543</u>	5.5%	<u>5,237,259</u>	<u>454,324</u>	8.7%	
4. Total Retail	60,573,273	59,777,113	796,160	1.3%	50,679,412	9,893,861	19.5%	
5. SPP Sales	3,969,983	2,069,930	1,900,053	91.8%	5,509,329	(1,539,346)	-27.9%	
6. Contract Sales	<u>1,644,119</u>	<u>1,404,635</u>	<u>239,484</u>	17.0%	<u>2,185,234</u>	<u>(541,115)</u>	-24.8%	
7. Total Wholesale	<u>5,614,102</u>	<u>3,474,565</u>	<u>2,139,537</u>	61.6%	<u>7,694,563</u>	<u>(2,080,461)</u>	-27.0%	
8. Total	\$66,187,375	\$63,251,678	\$2,935,697	4.6%	\$58,373,975	\$7,813,400	13.4%	
<b>ENERGY (MWH'S)</b>								
9. Residential	263,923	263,824	99	0.0%	268,841	(4,918)	-1.8%	
10. Commercial & Street Light	318,954	304,534	14,420	4.7%	246,663	72,291	29.3%	
11. Industrial	<u>70,817</u>	<u>74,701</u>	<u>(3,884)</u>	-5.2%	<u>68,880</u>	<u>1,937</u>	2.8%	
12. Total Retail	653,694	643,059	10,635	1.7%	584,384	69,310	11.9%	
13. SPP Sales	56,669	31,293	25,376	81.1%	62,916	(6,247)	-9.9%	
14. Contract Sales	<u>62,394</u>	<u>48,022</u>	<u>14,372</u>	29.9%	<u>57,998</u>	<u>4,396</u>	7.6%	
15. Total Wholesale	<u>119,063</u>	<u>79,315</u>	<u>39,748</u>	50.1%	<u>120,914</u>	<u>(1,851)</u>	-1.5%	
16. Total	772,757	722,374	50,383	7.0%	705,298	67,459	9.6%	
<b>CUSTOMERS AVERAGE</b>								
17. Residential	137,764	138,691	(927)	-0.7%	136,287	1,477	1.1%	
18. Commercial & Street Light	18,098	18,402	(304)	-1.7%	18,008	90	0.5%	
19. Industrial	<u>239</u>	<u>235</u>	<u>4</u>	1.7%	<u>233</u>	<u>6</u>	2.6%	
20. Total Retail	156,101	157,328	(1,227)	-0.8%	154,528	1,573	1.0%	
21. Wholesale	<u>5</u>	<u>4</u>	<u>1</u>	25.0%	<u>5</u>	<u>0</u>	0.0%	
22. Total	156,106	157,332	(1,226)	-0.8%	154,533	1,573	1.0%	



**OPERATING EXPENSE STATEMENT**

**CURRENT MONTH**

**FEBRUARY 2026**

DESCRIPTION	CURRENT MONTH	CURRENT MONTH	VARIANCE FROM BUDGET		LAST YEAR MONTH	VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%
<b>POWER COST</b>							
1. SPP Purchased Power	\$264,843	\$494,155	(\$229,312)	-46.4%	\$1,701,273	(\$1,436,430)	-84.4%
2. Non-Owned Asset Power	5,168,422	5,771,986	(603,564)	-10.5%	5,524,251	(355,829)	-6.4%
3. Total Purchased Power	5,433,265	6,266,141	(832,876)	-13.3%	7,225,524	(1,792,259)	-24.8%
4. Produced Power	4,797,034	5,776,660	(979,626)	-17.0%	7,150,779	(2,353,745)	-32.9%
5. Total Power Cost	10,230,299	12,042,801	(1,812,502)	-15.1%	14,376,303	(4,146,004)	-28.8%
<b>OPERATION &amp; MAINTENANCE (O&amp;M)</b>							
6. Energy Delivery	2,275,187	2,236,980	38,207	1.7%	2,171,652	103,535	4.8%
7. Transmission	1,278,589	1,340,621	(62,032)	-4.6%	1,110,925	167,664	15.1%
8. Total O & M Expense	3,553,776	3,577,601	(23,825)	-0.7%	3,282,577	271,199	8.3%
<b>ADMINISTRATIVE &amp; GENERAL (A&amp;G)</b>							
9. Administration	673,780	979,730	(305,950)	-31.2%	408,372	265,408	65.0%
10. Communication & Corporate Records	157,861	107,245	50,616	47.2%	212,783	(54,922)	-25.8%
11. Corporate Operations	(344,141)	261,190	(605,331)	-231.8%	835,071	(1,179,212)	-141.2%
12. Customer Services	1,143,568	1,255,972	(112,404)	-8.9%	872,732	270,836	31.0%
13. Financial Services	1,095,172	1,345,520	(250,348)	-18.6%	555,146	540,026	97.3%
14. Power Supply	492,930	500,599	(7,669)	-1.5%	469,344	23,586	5.0%
15. Technology Services	1,592,637	1,699,267	(106,630)	-6.3%	1,560,208	32,429	2.1%
16. Total A & G Expense	4,811,807	6,149,523	(1,337,716)	-21.8%	4,913,656	(101,849)	-2.1%
17. DEPRECIATION	3,213,711	3,253,050	(39,339)	-1.2%	3,382,600	(168,889)	-5.0%
18. TOTAL OPERATING EXPENSE	\$21,809,593	\$25,022,975	(\$3,213,382)	-12.8%	\$25,955,136	(\$4,145,543)	-16.0%



**OPERATING EXPENSE STATEMENT**

**YEAR-TO-DATE**

**FEBRUARY 2026**

DESCRIPTION	YEAR TO DATE		VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE		VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%	
<b>POWER COST</b>								
1. SPP Purchased Power	\$9,615,190	\$1,773,606	\$7,841,584	442.1%	\$4,076,186	\$5,539,004	135.9%	
2. Non-Owned Asset Power	10,688,543	12,104,707	(1,416,164)	-11.7%	10,942,748	(254,205)	-2.3%	
3. Total Purchased Power	20,303,733	13,878,313	6,425,420	46.3%	15,018,934	5,284,799	35.2%	
4. Produced Power	11,202,641	11,216,006	(13,365)	-0.1%	12,736,179	(1,533,538)	-12.0%	
5. Total Power Cost	31,506,374	25,094,319	6,412,055	25.6%	27,755,113	3,751,261	13.5%	
<b>OPERATION &amp; MAINTENANCE (O&amp;M)</b>								
6. Energy Delivery	4,239,001	4,647,010	(408,009)	-8.8%	4,729,611	(490,610)	-10.4%	
7. Transmission	2,838,866	2,692,203	146,663	5.4%	2,183,327	655,539	30.0%	
8. Total O & M Expense	7,077,867	7,339,213	(261,346)	-3.6%	6,912,938	164,929	2.4%	
<b>ADMINISTRATIVE &amp; GENERAL (A&amp;G)</b>								
9. Administration	1,429,405	1,974,570	(545,165)	-27.6%	662,488	766,917	115.8%	
10. Communication & Corporate Records	244,531	214,806	29,725	13.8%	366,821	(122,290)	-33.3%	
11. Corporate Operations	206,387	555,595	(349,208)	-62.9%	2,263,832	(2,057,445)	-90.9%	
12. Customer Services	2,002,090	2,584,445	(582,355)	-22.5%	1,714,888	287,202	16.7%	
13. Financial Services	2,136,230	2,603,896	(467,666)	-18.0%	1,068,564	1,067,666	99.9%	
14. Power Supply	1,008,016	999,588	8,428	0.8%	888,355	119,661	13.5%	
15. Technology Services	3,221,226	3,488,793	(267,567)	-7.7%	2,883,747	337,479	11.7%	
16. Total A & G Expense	10,247,885	12,421,693	(2,173,808)	-17.5%	9,848,695	399,190	4.1%	
17. DEPRECIATION	6,428,130	6,505,309	(77,179)	-1.2%	6,760,939	(332,809)	-4.9%	
18. TOTAL OPERATING EXPENSE	\$55,260,256	\$51,360,534	\$3,899,722	7.6%	\$51,277,685	\$3,982,571	7.8%	



**BALANCE SHEET  
FEBRUARY 2026**

**ASSETS & DEFERRED OUTFLOWS OF RESOURCES**

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES & NET POSITION**

DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1	DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1
<b>CURRENT ASSETS:</b>			<b>CURRENT LIABILITIES:</b>		
1. Revenue Fund (includes CDFUO)	\$66,521,637	(\$18,750,342)	<b>OTHER LIABILITIES</b>		
2. Payment in Lieu of Tax Fund	16,052,577	2,392,401	1. Accounts Payable	\$21,149,919	(\$3,047,375)
3. Rate Stabilization Fund	42,318,257	323,616	2. Accrued Payments in Lieu of Taxes	17,482,106	2,682,675
4. Bond Principal & Interest Funds	27,416,405	9,220,306	3. City Dividend for Utility Ownership Payable	0	(5,096,788)
5. Other Restricted/Designated Funds	4,309,379	379,448	4. Commercial Paper Notes	150,000,000	0
6. Restricted/Designated Funds Total	74,044,041	9,923,370	5. Accrued Software Interest	56,253	15,008
7. Total Current Asset Funds	156,618,255	(6,434,571)	6. Accrued Liabilities	21,089,224	424,625
8. Receivables Less Uncollectible Allowance	35,783,384	7,932,725	7. Total Other Liabilities	209,777,502	(5,021,855)
9. Unbilled Revenue	21,468,751	986,754	<b>CURRENT LIABILITIES - RESTRICTED ASSETS</b>		
10. Accrued Interest Receivable	508,329	(17,254)	8. Current Portion of Long-Term Debt	37,580,000	0
11. Materials, Supplies & Fuel Inventory	36,383,629	(945,729)	9. Accrued Interest	8,994,669	3,060,803
12. Plant Operation Assets	21,832,367	1,835,759	10. Other Current Liabilities	1,190,484	65,338
13. Other Current Assets	7,036,509	(1,175,230)	11. Total Current Liabilities - Restricted Assets	47,765,153	3,126,141
14. Total Current Assets	279,631,224	2,182,454	12. Total Current Liabilities	257,542,655	(1,895,714)
<b>NONCURRENT ASSETS:</b>			<b>NONCURRENT LIABILITIES:</b>		
15. Bond Reserve Funds	9,175,222	64,552	13. 2013 Bonds	0	0
16. Self-Funded Benefits Reserve Fund (IBNP)	1,240,854	21,725	14. 2015A Bonds	69,775,000	0
17. Segregated Funds	23,383,402	1,796,889	15. 2016 Bonds	65,960,000	0
18. Restricted Funds Total	33,799,478	1,883,166	16. 2018 Bonds	114,900,000	0
19. Unamortized Debt Expense	1,409,493	(46,179)	17. 2020A Bonds	70,740,000	0
21. Accrued Lease Interest	193,843	8,842	18. 2020B Bonds	136,540,000	0
22. Other Noncurrent Assets	6,905,826	207,594	19. Total Revenue Bonds	457,915,000	0
23. Total Noncurrent Assets	\$49,866,624	\$1,996,966	20. Less Current Maturities	37,580,000	0
<b>CAPITAL ASSETS:</b>			21. Less Unamortized Discounts/Premiums	(22,402,063)	866,220
24. Utility Plant in Service	1,897,493,329	1,297,102	22. Note Purchase Agreement	0	0
25. Accumulated Depreciation & Amortization	(1,008,542,478)	(4,726,547)	23. Revolving Credit Agreement	0	0
26. Construction Work in Progress	221,367,907	5,023,691	24. Net Long Term Debt	442,737,063	(866,220)
27. Total Capital Assets	1,110,318,758	1,594,246	25. Liabilities Payable from Segregated Funds	23,424,568	40,526
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			26. Asset Retirement Obligation	3,411,289	26,071
28. Deferred Loss on Refunded Debt	5,545,143	(142,186)	27. Software Liabilities	2,714,540	3,652
29. Deferred Costs for Asset Retirement Obligations	3,411,289	26,071	28. Other Noncurrent Liabilities	1,235,130	0
30. Total Deferred Outflows of Resources	8,956,432	(116,115)	29. Total Liabilities	731,065,245	(2,691,685)
			<b>DEFERRED INFLOWS OF RESOURCES:</b>		
			30. Deferred Inflow of Resource	6,804,918	(86,796)
			31. Total Deferred Inflows of Resources	6,804,918	(86,796)
			<b>NET POSITION:</b>		
			32. Net Investment in Capital Assets	490,857,867	2,617,233
			33. Restricted for Debt Service	19,193,312	6,224,055
			34. Restricted for Employee Health Insurance Claims	2,708,004	52,822
			35. Unrestricted	198,143,692	(458,078)
			36. Total Net Position	710,902,875	8,436,032
<b>31. TOTAL ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$1,448,773,038</b>	<b>\$5,657,551</b>	<b>37. TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES &amp; NET POSITION</b>	<b>\$1,448,773,038</b>	<b>\$5,657,551</b>



**STATEMENT OF CASH FLOWS**  
**FEBRUARY 2026**

	CURRENT MONTH	YEAR-TO-DATE
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
1. Received from Sales to Customers and Users	\$29,631,065	\$59,654,533
2. Sales Tax Receipts	\$1,853,764	\$3,497,510
3. Paid to Suppliers for Goods & Services	(\$22,750,432)	(\$43,373,654)
4. Paid to Employees for Services	(\$3,810,463)	(\$8,453,268)
5. Payments for Sales Tax	(1,643,746)	(3,091,611)
<b>6. Cash Flow from Operating Activities (a)</b>	<b>3,280,188</b>	<b>8,233,510</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
7. Payment in Lieu of Tax	0	(82,875)
8. City Dividend for Utility Ownership Revenue	1,303,703	2,580,785
9. City Dividend for Utility Ownership Payments	(7,645,182)	(7,645,182)
10. Other	0	0
<b>11. Cash Flow from (used for) Noncapital Financing Activities</b>	<b>(6,341,479)</b>	<b>(5,147,272)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
12. Net (Purchases) Sales of Investments	(9,368,587)	(15,987,038)
13. Interest Income	725,522	1,162,651
<b>14. Cash Flow from (used for) Investing Activities</b>	<b>(8,643,065)</b>	<b>(14,824,387)</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>		
15. Acquisition and Construction of Capital Assets	(7,534,623)	(12,769,346)
16. Salvage on Retirement of Plant	527,154	527,154
17. Cost of Removal of Property Retired	(29,070)	(29,070)
18. Debt Issuance Cost Paid	0	0
19. Debt Premiums Collected	0	0
20. Net Capital Contributions	21,558	3,751,277
21. Capital Contributions Recv'd in Advance	0	0
22. Cash Received from Leases	42,185	84,039
24. Net Proceeds from Issuance of Long-Term Debt	0	0
25. Proceeds from Commercial Paper Issuance	0	0
26. Principal Payments on Long-Term Debt	0	0
27. Interest Payments on Debt	(146,816)	(364,348)
<b>28. Cash Flow from (used for) Capital Financing Activities</b>	<b>(7,119,612)</b>	<b>(8,800,294)</b>
29. Net Increase (Decrease) in Cash and Cash Equivalents	(18,823,968)	(20,538,443)
30. Cash and Cash Equivalents Beginning of Period	57,629,208	59,343,683
<b>31. Cash and Cash Equivalents End of Period (b)</b>	<b>38,805,240</b>	<b>38,805,240</b>
<b>STATEMENT OF CASH FLOW FOOTNOTES</b>		
<b>(a) Reconciliation of operating income to cash flows from operating activities</b>		
1. Net Operating Revenue	\$12,387,898	\$12,856,259
2. Lease Revenue	(\$42,865)	(\$85,325)
3. Noncash items included in operating income	3,323,387	6,648,652
4. Changes in Assets & Liabilities Increase/(Decrease)	(12,388,232)	(11,186,076)
5. Net cash flows from operating activities	\$3,280,188	\$8,233,510
<b>(b) Cash and cash equivalents are defined as cash and investments with original maturities of three months or less.</b>		

# LINCOLN ELECTRIC SYSTEM

## FINANCIAL AND OPERATING STATEMENT

January 2026



## INDEX

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NOTE: Federal Energy Regulatory Commission accounting guidance for the Southwest Power Pool Integrated Market (SPP IM) transactions (purchases, sales and other charges) requires netting together these transactions based on the time increments. If, during the time increment, sales to SPP are greater than purchases from SPP, the net amount is recorded as wholesale revenue. If, during the time increment, purchases from SPP are greater than sales to SPP, the net amount is recorded as purchased power cost. Because of this netting process, the energy (MWH's) amounts no longer directly correlate to wholesale revenue.



## REVENUE & EXPENSE STATEMENT

### CURRENT MONTH

JANUARY 2026

DESCRIPTION	CURRENT MONTH	CURRENT MONTH	VARIANCE FROM BUDGET		LAST YEAR MONTH	VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%
<b>OPERATING REVENUES</b>							
1. Retail	\$29,043,476	\$31,438,183	(\$2,394,707)	-7.6%	\$26,621,395	\$2,422,081	9.1%
2. Wholesale	3,201,602	1,674,242	1,527,360	91.2%	3,939,948	(738,346)	-18.7%
3. Other Revenue	1,673,947	827,015	846,932	102.4%	1,703,120	(29,173)	-1.7%
4. Total Operating Revenues	33,919,025	33,939,440	(20,415)	-0.1%	32,264,463	1,654,562	5.1%
<b>OPERATING EXPENSES</b>							
5. Purchased Power	14,870,467	7,612,172	7,258,295	95.4%	7,793,410	7,077,057	90.8%
6. Produced Power	6,405,608	5,439,346	966,262	17.8%	5,585,400	820,208	14.7%
7. Operations	2,858,713	2,565,873	292,840	11.4%	2,365,520	493,193	20.8%
8. Maintenance	665,378	1,195,739	(530,361)	-44.4%	1,264,841	(599,463)	-47.4%
9. Admin. & General	5,436,078	6,272,170	(836,092)	-13.3%	4,935,039	501,039	10.2%
10. Depreciation	3,214,420	3,252,259	(37,839)	-1.2%	3,378,339	(163,919)	-4.9%
11. Total Operating Expenses	33,450,664	26,337,559	7,113,105	27.0%	25,322,549	8,128,115	32.1%
<b>12. OPERATING INCOME</b>	<b>468,361</b>	<b>7,601,881</b>	<b>(7,133,520)</b>	<b>-93.8%</b>	<b>6,941,914</b>	<b>(6,473,553)</b>	<b>-93.3%</b>
<b>NONCAPITAL SUBSIDIES</b>							
13. CDFUO Revenue (a)	1,277,082	1,230,388	46,694	3.8%	1,080,583	196,499	18.2%
14. CDFUO Expense (a)	(1,274,197)	(1,274,197)	0	0.0%	(1,143,204)	(130,993)	-11.5%
15. PILOT (b)	(1,304,138)	(1,453,603)	149,465	10.3%	(1,199,231)	(104,907)	-8.7%
16. Total Noncapital Subsidies	(1,301,253)	(1,497,412)	196,159	13.1%	(1,261,852)	(39,401)	-3.1%
<b>17. OPERATING INCOME AND NONCAPITAL SUBSIDIES</b>	<b>(832,892)</b>	<b>6,104,469</b>	<b>(6,937,361)</b>	<b>-113.6%</b>	<b>5,680,062</b>	<b>(6,512,954)</b>	<b>-114.7%</b>
<b>NONOPERATING INCOME (EXPENSES)</b>							
18. Interest Income	591,740	349,002	242,738	69.6%	361,496	230,244	63.7%
19. Interest Expense (c)	(1,466,365)	(1,501,801)	35,436	2.4%	(1,377,836)	(88,529)	-6.4%
20. Total Nonoperating Income (Expenses)	(874,625)	(1,152,799)	278,174	24.1%	(1,016,340)	141,715	13.9%
<b>21. Income Before Contributions</b>	<b>(1,707,517)</b>	<b>4,951,670</b>	<b>(6,659,187)</b>	<b>-134.5%</b>	<b>4,663,722</b>	<b>(6,371,239)</b>	<b>-136.6%</b>
<b>CONTRIBUTED CAPITAL</b>							
22. Contributed Capital Received	3,730,359	64,115	3,666,244	5718.2%	4,066,537	(336,178)	-8.3%
23. Contributed Capital Used (d)	(3,730,359)	(64,115)	(3,666,244)	-5718.2%	(4,066,537)	336,178	8.3%
24. Net Contributed Capital	0	0	0	--	0	0	--
<b>25. CHANGE IN NET POSITION</b>	<b>(\$1,707,517)</b>	<b>\$4,951,670</b>	<b>(\$6,659,187)</b>	<b>-134.5%</b>	<b>\$4,663,722</b>	<b>(\$6,371,239)</b>	<b>-136.6%</b>

(a) City Dividend for Utility Ownership.

(c) Bond Interest -\$1,400,608 + Software Agreements Interest -\$9,478 + Variable Interest -\$331,637 + Amortization of Issuance Costs on Outstanding Debt -\$86,659 + Amortization of Loss on Refunded Debt -\$71,093 - Amortization of Discount/Premium -\$433,110 = -\$1,466,365.

(b) Payment In Lieu of Tax.

(d) Reduction of Plant Costs Recovered through Contributions.



**REVENUES, ENERGY & CUSTOMERS**

**CURRENT MONTH**

**JANUARY 2026**

DESCRIPTION	CURRENT	CURRENT	VARIANCE FROM		LAST YEAR	VARIANCE FROM	
	MONTH	MONTH	BUDGET	%	MONTH	LAST YEAR	%
	ACTUAL	BUDGET	AMOUNT		ACTUAL	AMOUNT	
<b>REVENUE</b>							
1. Residential	\$11,703,740	\$14,098,716	(\$2,394,976)	-17.0%	\$13,400,560	(\$1,696,820)	-12.7%
2. Commercial & Street Light	14,642,973	14,201,809	441,164	3.1%	10,748,134	3,894,839	36.2%
3. Industrial	<u>2,696,763</u>	<u>3,137,658</u>	<u>(440,895)</u>	-14.1%	<u>2,472,701</u>	<u>224,062</u>	9.1%
4. Total Retail	29,043,476	31,438,183	(2,394,707)	-7.6%	26,621,395	2,422,081	9.1%
5. SPP Sales	2,389,959	1,034,270	1,355,689	131.1%	2,837,812	(447,853)	-15.8%
6. Contract Sales	<u>811,643</u>	<u>639,972</u>	<u>171,671</u>	26.8%	<u>1,102,136</u>	<u>(290,493)</u>	-26.4%
7. Total Wholesale	<u>3,201,602</u>	<u>1,674,242</u>	<u>1,527,360</u>	91.2%	<u>3,939,948</u>	<u>(738,346)</u>	-18.7%
8. Total	\$32,245,078	\$33,112,425	-\$867,347	-2.6%	\$30,561,343	\$1,683,735	5.5%
<b>ENERGY (MWH'S)</b>							
9. Residential	105,628	141,087	(35,459)	-25.1%	149,433	(43,805)	-29.3%
10. Commercial & Street Light	156,176	157,058	(882)	-0.6%	131,621	24,555	18.7%
11. Industrial	<u>35,350</u>	<u>41,329</u>	<u>(5,979)</u>	-14.5%	<u>33,806</u>	<u>1,544</u>	4.6%
12. Total Retail	297,154	339,474	(42,320)	-12.5%	314,860	(17,706)	-5.6%
13. SPP Sales	21,255	16,555	4,700	28.4%	26,328	(5,073)	-19.3%
14. Contract Sales	<u>28,833</u>	<u>21,563</u>	<u>7,270</u>	33.7%	<u>25,731</u>	<u>3,102</u>	12.1%
15. Total Wholesale	<u>50,088</u>	<u>38,118</u>	<u>11,970</u>	31.4%	<u>52,059</u>	<u>(1,971)</u>	-3.8%
16. Total	347,242	377,592	(30,350)	-8.0%	366,919	(19,677)	-5.4%
<b>CUSTOMERS - AT MONTH END</b>							
17. Residential	137,737	138,605	(868)	-0.6%	136,293	1,444	1.1%
18. Commercial & Street Light	18,079	18,393	(314)	-1.7%	18,004	75	0.4%
19. Industrial	<u>239</u>	<u>235</u>	<u>4</u>	1.7%	<u>235</u>	<u>4</u>	1.7%
20. Total Retail	156,055	157,233	(1,178)	-0.7%	154,532	1,523	1.0%
21. Wholesale	<u>5</u>	<u>4</u>	<u>1</u>	25.0%	<u>5</u>	<u>0</u>	0.0%
22. Total	156,060	157,237	(1,177)	-0.7%	154,537	1,523	1.0%



**OPERATING EXPENSE STATEMENT**

**CURRENT MONTH**

**JANUARY 2026**

DESCRIPTION	CURRENT MONTH	CURRENT MONTH	VARIANCE FROM BUDGET		LAST YEAR MONTH	VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%
<b>POWER COST</b>							
1. SPP Purchased Power	\$9,350,347	\$1,279,451	\$8,070,896	630.8%	\$2,374,913	\$6,975,434	293.7%
2. Non-Owned Asset Power	5,520,120	6,332,721	(812,601)	-12.8%	5,418,497	101,623	1.9%
3. Total Purchased Power	14,870,467	7,612,172	7,258,295	95.4%	7,793,410	7,077,057	90.8%
4. Produced Power	6,405,608	5,439,346	966,262	17.8%	5,585,400	820,208	14.7%
5. Total Power Cost	21,276,075	13,051,518	8,224,557	63.0%	13,378,810	7,897,265	59.0%
<b>OPERATION &amp; MAINTENANCE (O&amp;M)</b>							
6. Energy Delivery	1,963,814	2,410,030	(446,216)	-18.5%	2,557,959	(594,145)	-23.2%
7. Transmission	1,560,277	1,351,582	208,695	15.4%	1,072,402	487,875	45.5%
8. Total O & M Expense	3,524,091	3,761,612	(237,521)	-6.3%	3,630,361	(106,270)	-2.9%
<b>ADMINISTRATIVE &amp; GENERAL (A&amp;G)</b>							
9. Administration	755,625	994,840	(239,215)	-24.0%	254,117	501,508	197.4%
10. Communication & Corporate Records	86,671	107,561	(20,890)	-19.4%	154,038	(67,367)	-43.7%
11. Corporate Operations	550,527	294,405	256,122	87.0%	1,428,761	(878,234)	-61.5%
12. Customer Services	858,521	1,328,473	(469,952)	-35.4%	842,156	16,365	1.9%
13. Financial Services	1,041,058	1,258,376	(217,318)	-17.3%	513,419	527,639	102.8%
14. Power Supply	515,087	498,989	16,098	3.2%	419,010	96,077	22.9%
15. Technology Services	1,628,589	1,789,526	(160,937)	-9.0%	1,323,538	305,051	23.0%
16. Total A & G Expense	5,436,078	6,272,170	(836,092)	-13.3%	4,935,039	501,039	10.2%
17. DEPRECIATION	3,214,420	3,252,259	(37,839)	-1.2%	3,378,339	(163,919)	-4.9%
18. TOTAL OPERATING EXPENSE	\$33,450,664	\$26,337,559	\$7,113,105	27.0%	\$25,322,549	\$8,128,115	32.1%



**BALANCE SHEET  
JANUARY 2026**

**ASSETS & DEFERRED OUTFLOWS OF RESOURCES**

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES & NET POSITION**

DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1	DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1
<b>CURRENT ASSETS:</b>			<b>CURRENT LIABILITIES:</b>		
1. Revenue Fund (includes CDFUO)	\$81,495,660	(\$3,776,319)	<b>OTHER LIABILITIES</b>		
2. Payment in Lieu of Tax Fund	14,745,501	1,085,325	1. Accounts Payable	\$29,478,833	\$5,281,539
3. Rate Stabilization Fund	42,041,150	46,509	2. Accrued Payments in Lieu of Taxes	16,020,693	1,221,262
4. Bond Principal & Interest Funds	22,768,408	4,572,309	3. City Dividend for Utility Ownership Payable	6,370,985	1,274,197
5. Other Restricted/Designated Funds	5,061,899	1,131,968	4. Commercial Paper Notes	150,000,000	0
6. Restricted/Designated Funds Total	69,871,457	5,750,786	5. Accrued Software Interest	47,072	5,827
7. Total Current Asset Funds	166,112,618	3,059,792	6. Accrued Liabilities	20,207,768	(456,831)
8. Receivables Less Uncollectible Allowance	31,097,115	3,246,456	7. Total Other Liabilities	222,125,351	7,325,994
9. Unbilled Revenue	21,423,475	941,478	<b>CURRENT LIABILITIES - RESTRICTED ASSETS</b>		
10. Accrued Interest Receivable	661,194	135,611	8. Current Portion of Long-Term Debt	37,580,000	0
11. Materials, Supplies & Fuel Inventory	35,855,269	(1,474,089)	9. Accrued Interest	7,448,578	1,514,712
12. Plant Operation Assets	21,712,344	1,715,736	10. Other Current Liabilities	1,167,648	42,502
13. Other Current Assets	7,498,305	(713,434)	11. Total Current Liabilities - Restricted Assets	46,196,226	1,557,214
14. Total Current Assets	284,360,320	6,911,550	12. Total Current Liabilities	268,321,577	8,883,208
<b>NONCURRENT ASSETS:</b>			<b>NONCURRENT LIABILITIES:</b>		
15. Bond Reserve Funds	9,151,444	40,774	13. 2013 Bonds	0	0
16. Self-Funded Benefits Reserve Fund (IBNP)	1,222,539	3,410	14. 2015A Bonds	69,775,000	0
17. Segregated Funds	23,386,513	1,800,000	15. 2016 Bonds	65,960,000	0
18. Restricted Funds Total	33,760,496	1,844,184	16. 2018 Bonds	114,900,000	0
19. Unamortized Debt Expense	1,432,583	(23,089)	17. 2020A Bonds	70,740,000	0
21. Accrued Lease Interest	189,422	4,421	18. 2020B Bonds	136,540,000	0
22. Other Noncurrent Assets	6,809,013	110,781	19. Total Revenue Bonds	457,915,000	0
23. Total Noncurrent Assets	\$49,776,316	\$1,906,658	20. Less Current Maturities	37,580,000	0
<b>CAPITAL ASSETS:</b>			21. Less Unamortized Discounts/Premiums	(22,835,173)	433,110
24. Utility Plant in Service	1,895,923,819	(272,408)	22. Note Purchase Agreement	0	0
25. Accumulated Depreciation & Amortization	(1,007,141,197)	(3,325,266)	23. Revolving Credit Agreement	0	0
26. Construction Work in Progress	217,895,543	1,551,327	24. Net Long Term Debt	443,170,173	(433,110)
27. Total Capital Assets	1,106,678,165	(2,046,347)	25. Liabilities Payable from Segregated Funds	23,383,401	(641)
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			26. Asset Retirement Obligation	3,385,218	0
28. Deferred Loss on Refunded Debt	5,616,236	(71,093)	27. Software Liabilities	2,714,540	3,652
29. Deferred Costs for Asset Retirement Obligations	3,385,218	0	28. Other Noncurrent Liabilities	1,235,130	0
30. Total Deferred Outflows of Resources	9,001,454	(71,093)	29. Total Liabilities	742,210,039	8,453,109
			<b>DEFERRED INFLOWS OF RESOURCES:</b>		
			30. Deferred Inflow of Resource	6,846,890	(44,824)
			31. Total Deferred Inflows of Resources	6,846,890	(44,824)
			<b>NET POSITION:</b>		
			32. Net Investment in Capital Assets	486,772,269	(1,468,365)
			33. Restricted for Debt Service	16,067,628	3,098,371
			34. Restricted for Employee Health Insurance Claims	3,757,215	1,102,033
			35. Unrestricted	194,162,214	(4,439,556)
			36. Total Net Position	700,759,326	(1,707,517)
<b>31. TOTAL ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>	\$1,449,816,255	\$6,700,768	<b>37. TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES &amp; NET POSITION</b>	\$1,449,816,255	\$6,700,768



**STATEMENT OF CASH FLOWS**  
**JANUARY 2026**

	CURRENT MONTH	YEAR-TO-DATE
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
1. Received from Sales to Customers and Users	\$30,023,468	\$30,023,468
2. Sales Tax Receipts	\$1,643,746	\$1,643,746
3. Paid to Suppliers for Goods & Services	(\$20,623,222)	(\$20,623,222)
4. Paid to Employees for Services	(\$4,642,805)	(\$4,642,805)
5. Payments for Sales Tax	(1,447,865)	(1,447,865)
<b>6. Cash Flow from Operating Activities (a)</b>	<b>4,953,322</b>	<b>4,953,322</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
7. Payment in Lieu of Tax	(82,875)	(82,875)
8. City Dividend for Utility Ownership Revenue	1,277,082	1,277,082
9. City Dividend for Utility Ownership Payments	0	0
10. Other	0	0
<b>11. Cash Flow from (used for) Noncapital Financing Activities</b>	<b>1,194,207</b>	<b>1,194,207</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
12. Net (Purchases) Sales of Investments	(6,618,451)	(6,618,451)
13. Interest Income	437,129	437,129
<b>14. Cash Flow from (used for) Investing Activities</b>	<b>(6,181,322)</b>	<b>(6,181,322)</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>		
15. Acquisition and Construction of Capital Assets	(5,234,723)	(5,234,723)
16. Salvage on Retirement of Plant	0	0
17. Cost of Removal of Property Retired	0	0
18. Debt Issuance Cost Paid	0	0
19. Debt Premiums Collected	0	0
20. Net Capital Contributions	3,729,719	3,729,719
21. Capital Contributions Recv'd in Advance	0	0
22. Cash Received from Leases	41,854	41,854
24. Net Proceeds from Issuance of Long-Term Debt	0	0
25. Proceeds from Commercial Paper Issuance	0	0
26. Principal Payments on Long-Term Debt	0	0
27. Interest Payments on Debt	(217,532)	(217,532)
<b>28. Cash Flow from (used for) Capital Financing Activities</b>	<b>(1,680,682)</b>	<b>(1,680,682)</b>
29. Net Increase (Decrease) in Cash and Cash Equivalents	(1,714,475)	(1,714,475)
30. Cash and Cash Equivalents Beginning of Period	59,343,683	59,343,683
<b>31. Cash and Cash Equivalents End of Period (b)</b>	<b>57,629,208</b>	<b>57,629,208</b>
<b>STATEMENT OF CASH FLOW FOOTNOTES</b>		
<b>(a) Reconciliation of operating income to cash flows from operating activities</b>		
1. Net Operating Revenue	\$468,361	\$468,361
2. Lease Revenue	(\$42,460)	(\$42,460)
3. Noncash items included in operating income	3,325,266	3,325,266
4. Changes in Assets & Liabilities Increase/(Decrease)	1,202,155	1,202,155
5. Net cash flows from operating activities	\$4,953,322	\$4,953,322
<b>(b) Cash and cash equivalents are defined as cash and investments with original maturities of three months or less.</b>		

# LINCOLN ELECTRIC SYSTEM

## FINANCIAL AND OPERATING STATEMENT

March 2026



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NOTE: Federal Energy Regulatory Commission accounting guidance for the Southwest Power Pool Integrated Market (SPP IM) transactions (purchases, sales and other charges) requires netting together these transactions based on the time increments. If, during the time increment, sales to SPP are greater than purchases from SPP, the net amount is recorded as wholesale revenue. If, during the time increment, purchases from SPP are greater than sales to SPP, the net amount is recorded as purchased power cost. Because of this netting process, the energy (MWH's) amounts no longer directly correlate to wholesale revenue.



**REVENUE & EXPENSE STATEMENT**

**CURRENT MONTH**

**MARCH 2026**

DESCRIPTION	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	VARIANCE FROM BUDGET		LAST YEAR MONTH ACTUAL	VARIANCE FROM LAST YEAR	
			AMOUNT	%		AMOUNT	%
<b>OPERATING REVENUES</b>							
1. Retail	\$26,860,760	\$27,219,987	(\$359,227)	-1.3%	\$24,842,536	\$2,018,224	8.1%
2. Wholesale	2,101,473	1,601,158	500,315	31.2%	2,211,307	(109,834)	-5.0%
3. Other Revenue	2,446,008	1,314,741	1,131,267	86.0%	863,006	1,583,002	183.4%
4. Total Operating Revenues	31,408,241	30,135,886	1,272,355	4.2%	27,916,849	3,491,392	12.5%
<b>OPERATING EXPENSES</b>							
5. Purchased Power	8,273,425	7,503,599	769,826	10.3%	7,369,502	903,923	12.3%
6. Produced Power	4,905,686	5,678,569	(772,883)	-13.6%	4,459,341	446,345	10.0%
7. Operations	3,158,682	2,599,680	559,002	21.5%	2,411,231	747,451	31.0%
8. Maintenance	706,605	1,065,845	(359,240)	-33.7%	2,495,022	(1,788,417)	-71.7%
9. Admin. & General	5,322,699	5,872,145	(549,446)	-9.4%	5,201,342	121,357	2.3%
10. Depreciation	3,220,512	3,249,573	(29,061)	-0.9%	3,371,804	(151,292)	-4.5%
11. Total Operating Expenses	25,587,609	25,969,411	(381,802)	-1.5%	25,308,242	279,367	1.1%
<b>12. OPERATING INCOME</b>	<b>5,820,632</b>	<b>4,166,475</b>	<b>1,654,157</b>	<b>39.7%</b>	<b>2,608,607</b>	<b>3,212,025</b>	<b>123.1%</b>
<b>NONCAPITAL SUBSIDIES</b>							
13. CDFUO Revenue (a)	1,279,806	1,216,223	63,583	5.2%	1,068,172	211,634	19.8%
14. CDFUO Expense (a)	(1,274,197)	(1,274,197)	0	0.0%	(1,143,204)	(130,993)	-11.5%
15. PILOT (b)	(1,278,955)	(1,377,550)	98,595	7.2%	(1,127,750)	(151,205)	-13.4%
16. Total Noncapital Subsidies	(1,273,346)	(1,435,524)	162,178	11.3%	(1,202,782)	(70,564)	-5.9%
<b>17. OPERATING INCOME AND NONCAPITAL SUBSIDIES</b>	<b>4,547,286</b>	<b>2,730,951</b>	<b>1,816,335</b>	<b>66.5%</b>	<b>1,405,825</b>	<b>3,141,461</b>	<b>223.5%</b>
<b>NONOPERATING INCOME (EXPENSES)</b>							
18. Interest Income	459,623	344,228	115,395	33.5%	734,191	(274,568)	-37.4%
19. Interest Expense (c)	(1,456,679)	(1,504,632)	47,953	3.2%	(1,489,942)	33,263	2.2%
20. Other Income (Expense)	0	0	0	--	(102,316)	102,316	-100.0%
21. Total Nonoperating Income (Expenses)	(997,056)	(1,160,404)	163,348	14.1%	(858,067)	(138,989)	-16.2%
<b>22. Income Before Contributions</b>	<b>3,550,230</b>	<b>1,570,547</b>	<b>1,979,683</b>	<b>126.1%</b>	<b>547,758</b>	<b>3,002,472</b>	<b>548.1%</b>
<b>CONTRIBUTED CAPITAL</b>							
23. Contributed Capital Received	1,337,446	64,115	1,273,331	1986.0%	3,444,762	(2,107,316)	-61.2%
24. Contributed Capital Used (d)	(1,337,446)	(64,115)	(1,273,331)	-1986.0%	(3,444,762)	2,107,316	61.2%
25. Net Contributed Capital	0	0	0	--	0	0	--
<b>26. CHANGE IN NET POSITION</b>	<b>\$3,550,230</b>	<b>\$1,570,547</b>	<b>\$1,979,683</b>	<b>126.1%</b>	<b>\$547,758</b>	<b>\$3,002,472</b>	<b>548.1%</b>

(a) City Dividend for Utility Ownership.

(c) Bond Interest -\$1,400,608 + Software Agreements Interest -\$10,147 + Variable Interest -\$317,351 + Amortization of Issuance Costs on Outstanding Debt -\$90,590 + Amortization of Loss on Refunded Debt -\$71,093 - Amortization of Discount/Premium -\$433,110 = -\$1,456,679.

(b) Payment In Lieu of Tax.

(d) Reduction of Plant Costs Recovered through Contributions.



**REVENUE & EXPENSE STATEMENT**

**YEAR-TO-DATE**

**MARCH 2026**

DESCRIPTION	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE ACTUAL	VARIANCE FROM LAST YEAR	
			AMOUNT	%		AMOUNT	%
<b>OPERATING REVENUES</b>							
1. Retail	\$87,434,034	\$86,997,100	\$436,934	0.5%	\$75,521,947	\$11,912,087	15.8%
2. Wholesale	7,715,574	5,075,723	2,639,851	52.0%	9,905,870	(2,190,296)	-22.1%
3. Other Revenue	4,375,147	2,882,782	1,492,365	51.8%	3,533,204	841,943	23.8%
4. Total Operating Revenues	99,524,755	94,955,605	4,569,150	4.8%	88,961,021	10,563,734	11.9%
<b>OPERATING EXPENSES</b>							
5. Purchased Power	28,577,157	21,381,912	7,195,245	33.7%	22,388,435	6,188,722	27.6%
6. Produced Power	16,108,327	16,894,575	(786,248)	-4.7%	17,195,520	(1,087,193)	-6.3%
7. Operations	8,587,806	7,694,971	892,835	11.6%	7,300,315	1,287,491	17.6%
8. Maintenance	2,355,348	3,309,767	(954,419)	-28.8%	4,518,876	(2,163,528)	-47.9%
9. Admin. & General	15,570,584	18,293,838	(2,723,254)	-14.9%	15,050,037	520,547	3.5%
10. Depreciation	9,648,643	9,754,882	(106,239)	-1.1%	10,132,744	(484,101)	-4.8%
11. Total Operating Expenses	80,847,865	77,329,945	3,517,920	4.5%	76,585,927	4,261,938	5.6%
<b>12. OPERATING INCOME</b>	<b>18,676,890</b>	<b>17,625,660</b>	<b>1,051,230</b>	<b>6.0%</b>	<b>12,375,094</b>	<b>6,301,796</b>	<b>50.9%</b>
<b>NONCAPITAL SUBSIDIES</b>							
13. CDFUO Revenue (a)	3,860,590	3,684,817	175,773	4.8%	3,252,166	608,424	18.7%
14. CDFUO Expense (a)	(3,822,591)	(3,822,591)	0	0.0%	(3,429,612)	(392,979)	-11.5%
15. PILOT (b)	(4,044,505)	(4,242,297)	197,792	4.7%	(3,557,268)	(487,237)	-13.7%
16. Total Noncapital Subsidies	(4,006,506)	(4,380,071)	373,565	8.5%	(3,734,714)	(271,792)	-7.3%
<b>17. OPERATING INCOME AND NONCAPITAL SUBSIDIES</b>	<b>14,670,384</b>	<b>13,245,589</b>	<b>1,424,795</b>	<b>10.8%</b>	<b>8,640,380</b>	<b>6,030,004</b>	<b>69.8%</b>
<b>NONOPERATING INCOME (EXPENSES)</b>							
18. Interest Income	1,642,915	1,049,418	593,497	56.6%	1,822,695	(179,780)	-9.9%
19. Interest Expense (c)	(4,327,038)	(4,482,937)	155,899	3.5%	(4,366,107)	39,069	0.9%
20. Other Income (Expense)	0	0	0	--	(102,316)	102,316	-100.0%
21. Total Nonoperating Income (Expenses)	(2,684,123)	(3,433,519)	749,396	21.8%	(2,645,728)	(38,395)	-1.5%
<b>22. Income Before Contributions</b>	<b>11,986,261</b>	<b>9,812,070</b>	<b>2,174,191</b>	<b>22.2%</b>	<b>5,994,652</b>	<b>5,991,609</b>	<b>99.9%</b>
<b>CONTRIBUTED CAPITAL</b>							
23. Contributed Capital Received	5,048,197	192,345	4,855,852	2524.6%	9,945,174	(4,896,977)	-49.2%
24. Contributed Capital Used (d)	(5,048,197)	(192,345)	(4,855,852)	-2524.6%	(9,945,174)	4,896,977	49.2%
25. Net Contributed Capital	0	0	0	--	0	0	--
<b>26. CHANGE IN NET POSITION</b>	<b>\$11,986,261</b>	<b>\$9,812,070</b>	<b>\$2,174,191</b>	<b>22.2%</b>	<b>\$5,994,652</b>	<b>\$5,991,609</b>	<b>99.9%</b>

(a) City Dividend for Utility Ownership.

(c) Bond Interest -\$4,201,823 + Software Agreements Interest -\$28,806 + Variable Interest -\$941,287 + Amortization of Issuance Costs on Outstanding Debt -\$241,173 + Amortization of Loss on Refunded Debt -\$213,279 - Amortization of Discount/Premium -\$1,299,330 = -\$4,327,038.

(b) Payment In Lieu of Tax.

(d) Reduction of Plant Costs Recovered through Contributions.



**REVENUES, ENERGY & CUSTOMERS**

**CURRENT MONTH**

**MARCH 2026**

DESCRIPTION	CURRENT	CURRENT	VARIANCE FROM		LAST YEAR	VARIANCE FROM	
	MONTH	MONTH	BUDGET	%	MONTH	LAST YEAR	%
	ACTUAL	BUDGET	AMOUNT		ACTUAL	AMOUNT	
<b>REVENUE</b>							
1. Residential	\$10,820,797	\$10,787,701	\$33,096	0.3%	\$11,913,124	(\$1,092,327)	-9.2%
2. Commercial & Street Light	13,344,196	13,705,751	(361,555)	-2.6%	10,236,371	3,107,825	30.4%
3. Industrial	<u>2,695,767</u>	<u>2,726,535</u>	<u>(30,768)</u>	-1.1%	<u>2,693,041</u>	<u>2,726</u>	0.1%
4. Total Retail	26,860,760	27,219,987	(359,227)	-1.3%	24,842,536	2,018,224	8.1%
5. SPP Sales	1,323,400	884,188	439,212	49.7%	1,357,133	(33,733)	-2.5%
6. Contract Sales	<u>778,073</u>	<u>716,970</u>	<u>61,103</u>	8.5%	<u>854,174</u>	<u>(76,101)</u>	-8.9%
7. Total Wholesale	<u>2,101,473</u>	<u>1,601,158</u>	<u>500,315</u>	31.2%	<u>2,211,307</u>	<u>(109,834)</u>	-5.0%
8. Total	\$28,962,233	\$28,821,145	\$141,088	0.5%	\$27,053,843	\$1,908,390	7.1%
<b>ENERGY (MWH'S)</b>							
9. Residential	86,076	91,851	(5,775)	-6.3%	112,219	(26,143)	-23.3%
10. Commercial & Street Light	169,334	154,232	15,102	9.8%	120,059	49,275	41.0%
11. Industrial	<u>33,908</u>	<u>35,597</u>	<u>(1,689)</u>	-4.7%	<u>36,092</u>	<u>(2,184)</u>	-6.1%
12. Total Retail	289,318	281,680	7,638	2.7%	268,370	20,948	7.8%
13. SPP Sales	32,106	14,533	17,573	120.9%	31,328	778	2.5%
14. Contract Sales	<u>18,105</u>	<u>26,261</u>	<u>(8,156)</u>	-31.1%	<u>13,160</u>	<u>4,945</u>	37.6%
15. Total Wholesale	<u>50,211</u>	<u>40,794</u>	<u>9,417</u>	23.1%	<u>44,488</u>	<u>5,723</u>	12.9%
16. Total	339,529	322,474	17,055	5.3%	312,858	26,671	8.5%
<b>CUSTOMERS - AT MONTH END</b>							
17. Residential	137,808	138,946	(1,138)	-0.8%	136,409	1,399	1.0%
18. Commercial & Street Light	18,082	18,429	(347)	-1.9%	18,003	79	0.4%
19. Industrial	<u>237</u>	<u>235</u>	<u>2</u>	0.9%	<u>237</u>	<u>0</u>	0.0%
20. Total Retail	156,127	157,610	(1,483)	-0.9%	154,649	1,478	1.0%
21. Wholesale	<u>5</u>	<u>4</u>	<u>1</u>	25.0%	<u>5</u>	<u>0</u>	0.0%
22. Total	156,132	157,614	(1,482)	-0.9%	154,654	1,478	1.0%



**REVENUES, ENERGY & CUSTOMERS**

**YEAR-TO-DATE**

**MARCH 2026**

DESCRIPTION	YEAR TO DATE		VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE		VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%	
<b>REVENUE</b>								
1. Residential	\$37,586,412	\$38,254,751	(\$668,339)	-1.7%	\$36,715,965	\$870,447	2.4%	
2. Commercial & Street Light	41,460,272	40,618,774	841,498	2.1%	30,875,682	10,584,590	34.3%	
3. Industrial	<u>8,387,350</u>	<u>8,123,575</u>	<u>263,775</u>	3.2%	<u>7,930,300</u>	<u>457,050</u>	5.8%	
4. Total Retail	87,434,034	86,997,100	436,934	0.5%	75,521,947	11,912,087	15.8%	
5. SPP Sales	5,293,383	2,954,118	2,339,265	79.2%	6,866,461	(1,573,078)	-22.9%	
6. Contract Sales	<u>2,422,191</u>	<u>2,121,605</u>	<u>300,586</u>	14.2%	<u>3,039,409</u>	<u>(617,218)</u>	-20.3%	
7. Total Wholesale	<u>7,715,574</u>	<u>5,075,723</u>	<u>2,639,851</u>	52.0%	<u>9,905,870</u>	<u>(2,190,296)</u>	-22.1%	
8. Total	\$95,149,608	\$92,072,823	\$3,076,785	3.3%	\$85,427,817	\$9,721,791	11.4%	
<b>ENERGY (MWH'S)</b>								
9. Residential	349,998	355,675	(5,677)	-1.6%	381,060	(31,062)	-8.2%	
10. Commercial & Street Light	488,289	458,766	29,523	6.4%	366,722	121,567	33.1%	
11. Industrial	<u>104,725</u>	<u>110,298</u>	<u>(5,573)</u>	-5.1%	<u>104,973</u>	<u>(248)</u>	-0.2%	
12. Total Retail	943,012	924,739	18,273	2.0%	852,755	90,257	10.6%	
13. SPP Sales	88,775	45,826	42,949	93.7%	94,244	(5,469)	-5.8%	
14. Contract Sales	<u>80,499</u>	<u>74,283</u>	<u>6,216</u>	8.4%	<u>71,158</u>	<u>9,341</u>	13.1%	
15. Total Wholesale	<u>169,274</u>	<u>120,109</u>	<u>49,165</u>	40.9%	<u>165,402</u>	<u>3,872</u>	2.3%	
16. Total	1,112,286	1,044,848	67,438	6.5%	1,018,157	94,129	9.2%	
<b>CUSTOMERS AVERAGE</b>								
17. Residential	137,779	138,776	(997)	-0.7%	136,327	1,452	1.1%	
18. Commercial & Street Light	18,092	18,411	(319)	-1.7%	18,007	85	0.5%	
19. Industrial	<u>238</u>	<u>235</u>	<u>3</u>	1.3%	<u>234</u>	<u>4</u>	1.7%	
20. Total Retail	156,109	157,422	(1,313)	-0.8%	154,568	1,541	1.0%	
21. Wholesale	<u>5</u>	<u>4</u>	<u>1</u>	25.0%	<u>5</u>	<u>0</u>	0.0%	
22. Total	156,114	157,426	(1,312)	-0.8%	154,573	1,541	1.0%	



**OPERATING EXPENSE STATEMENT**

**CURRENT MONTH**

**MARCH 2026**

DESCRIPTION	CURRENT MONTH	CURRENT MONTH	VARIANCE FROM BUDGET		LAST YEAR MONTH	VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%
<b>POWER COST</b>							
1. SPP Purchased Power	\$2,647,776	\$1,407,900	\$1,239,876	88.1%	\$2,033,640	\$614,136	30.2%
2. Non-Owned Asset Power	5,625,649	6,095,699	(470,050)	-7.7%	5,335,862	289,787	5.4%
3. Total Purchased Power	8,273,425	7,503,599	769,826	10.3%	7,369,502	903,923	12.3%
4. Produced Power	4,905,686	5,678,569	(772,883)	-13.6%	4,459,341	446,345	10.0%
5. Total Power Cost	13,179,111	13,182,168	(3,057)	0.0%	11,828,843	1,350,268	11.4%
<b>OPERATION &amp; MAINTENANCE (O&amp;M)</b>							
6. Energy Delivery	1,950,640	2,328,135	(377,495)	-16.2%	3,728,392	(1,777,752)	-47.7%
7. Transmission	1,914,648	1,337,390	577,258	43.2%	1,177,861	736,787	62.6%
8. Total O & M Expense	3,865,288	3,665,525	199,763	5.4%	4,906,253	(1,040,965)	-21.2%
<b>ADMINISTRATIVE &amp; GENERAL (A&amp;G)</b>							
9. Administration	665,064	854,564	(189,500)	-22.2%	419,645	245,419	58.5%
10. Communication & Corporate Records	110,325	115,870	(5,545)	-4.8%	233,680	(123,355)	-52.8%
11. Corporate Operations	188,707	254,640	(65,933)	-25.9%	580,183	(391,476)	-67.5%
12. Customer Services	1,099,409	1,252,416	(153,007)	-12.2%	1,189,703	(90,294)	-7.6%
13. Financial Services	1,266,663	1,308,382	(41,719)	-3.2%	499,505	767,158	153.6%
14. Power Supply	479,662	527,544	(47,882)	-9.1%	509,321	(29,659)	-5.8%
15. Technology Services	1,512,869	1,558,729	(45,860)	-2.9%	1,769,305	(256,436)	-14.5%
16. Total A & G Expense	5,322,699	5,872,145	(549,446)	-9.4%	5,201,342	121,357	2.3%
17. DEPRECIATION	3,220,512	3,249,573	(29,061)	-0.9%	3,371,804	(151,292)	-4.5%
18. TOTAL OPERATING EXPENSE	\$25,587,610	\$25,969,411	(\$381,801)	-1.5%	\$25,308,242	\$279,368	1.1%



**OPERATING EXPENSE STATEMENT**

**YEAR-TO-DATE**

**MARCH 2026**

DESCRIPTION	YEAR TO DATE		VARIANCE FROM BUDGET		LAST YEAR YEAR TO DATE		VARIANCE FROM LAST YEAR	
	ACTUAL	BUDGET	AMOUNT	%	ACTUAL	AMOUNT	%	
<b>POWER COST</b>								
1. SPP Purchased Power	\$12,262,966	\$3,181,506	\$9,081,460	285.4%	\$6,109,825	\$6,153,141	100.7%	
2. Non-Owned Asset Power	16,314,191	18,200,406	(1,886,215)	-10.4%	16,278,610	35,581	0.2%	
3. Total Purchased Power	28,577,157	21,381,912	7,195,245	33.7%	22,388,435	6,188,722	27.6%	
4. Produced Power	16,108,327	16,894,575	(786,248)	-4.7%	17,195,520	(1,087,193)	-6.3%	
5. Total Power Cost	44,685,484	38,276,487	6,408,997	16.7%	39,583,955	5,101,529	12.9%	
<b>OPERATION &amp; MAINTENANCE (O&amp;M)</b>								
6. Energy Delivery	6,189,641	6,975,145	(785,504)	-11.3%	8,458,003	(2,268,362)	-26.8%	
7. Transmission	4,753,513	4,029,593	723,920	18.0%	3,361,188	1,392,325	41.4%	
8. Total O & M Expense	10,943,154	11,004,738	(61,584)	-0.6%	11,819,191	(876,037)	-7.4%	
<b>ADMINISTRATIVE &amp; GENERAL (A&amp;G)</b>								
9. Administration	2,094,469	2,829,134	(734,665)	-26.0%	1,082,133	1,012,336	93.6%	
10. Communication & Corporate Records	354,856	330,676	24,180	7.3%	600,501	(245,645)	-40.9%	
11. Corporate Operations	395,094	810,235	(415,141)	-51.2%	2,844,015	(2,448,921)	-86.1%	
12. Customer Services	3,101,498	3,836,861	(735,363)	-19.2%	2,904,591	196,907	6.8%	
13. Financial Services	3,402,893	3,912,278	(509,385)	-13.0%	1,568,069	1,834,824	117.0%	
14. Power Supply	1,487,678	1,527,132	(39,454)	-2.6%	1,397,676	90,002	6.4%	
15. Technology Services	4,734,096	5,047,522	(313,426)	-6.2%	4,653,052	81,044	1.7%	
16. Total A & G Expense	15,570,584	18,293,838	(2,723,254)	-14.9%	15,050,037	520,547	3.5%	
17. DEPRECIATION	9,648,643	9,754,882	(106,239)	-1.1%	10,132,744	(484,101)	-4.8%	
18. TOTAL OPERATING EXPENSE	\$80,847,865	\$77,329,945	\$3,517,920	4.5%	\$76,585,927	\$4,261,938	5.6%	



**BALANCE SHEET**

**MARCH 2026**

**ASSETS & DEFERRED OUTFLOWS OF RESOURCES**

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES & NET POSITION**

DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1	DESCRIPTION	END OF MONTH BALANCE	VARIANCE SINCE JANUARY 1
<b>CURRENT ASSETS:</b>			<b>CURRENT LIABILITIES:</b>		
1. Revenue Fund (includes CDFUO)	\$68,225,160	(\$17,046,819)	<b>OTHER LIABILITIES</b>		
2. Payment in Lieu of Tax Fund	17,523,606	3,863,430	1. Accounts Payable	\$20,605,924	(\$3,591,370)
3. Rate Stabilization Fund	42,260,326	265,685	2. Accrued Payments in Lieu of Taxes	18,761,061	3,961,630
4. Bond Principal & Interest Funds	23,593,498	5,397,399	3. City Dividend for Utility Ownership Payable	1,274,197	(3,822,591)
5. Other Restricted/Designated Funds	4,928,550	998,619	4. Commercial Paper Notes	150,000,000	0
6. Restricted/Designated Funds Total	70,782,374	6,661,703	5. Accrued Software Interest	66,400	25,155
7. Total Current Asset Funds	156,531,140	(6,521,686)	6. Accrued Liabilities	20,596,070	(68,529)
8. Receivables Less Uncollectible Allowance	28,352,973	502,314	7. Total Other Liabilities	211,303,652	(3,495,705)
9. Unbilled Revenue	20,770,110	288,113	<b>CURRENT LIABILITIES - RESTRICTED ASSETS</b>		
10. Accrued Interest Receivable	571,222	45,639	8. Current Portion of Long-Term Debt	37,580,000	0
11. Materials, Supplies & Fuel Inventory	36,634,646	(694,712)	9. Accrued Interest	1,858,490	(4,075,376)
12. Plant Operation Assets	21,661,866	1,665,258	10. Other Current Liabilities	1,198,579	73,433
13. Other Current Assets	6,796,728	(1,415,011)	11. Total Current Liabilities - Restricted Assets	40,637,069	(4,001,943)
14. Total Current Assets	271,318,685	(6,130,085)	12. Total Current Liabilities	251,940,721	(7,497,648)
<b>NONCURRENT ASSETS:</b>			<b>NONCURRENT LIABILITIES:</b>		
15. Bond Reserve Funds	9,192,750	82,080	13. 2013 Bonds	0	0
16. Self-Funded Benefits Reserve Fund (IBNP)	1,243,916	24,787	14. 2015A Bonds	69,775,000	0
17. Segregated Funds	23,424,569	1,838,056	15. 2016 Bonds	65,960,000	0
18. Restricted Funds Total	33,861,235	1,944,923	16. 2018 Bonds	114,900,000	0
19. Unamortized Debt Expense	1,386,403	(69,269)	17. 2020A Bonds	70,740,000	0
21. Accrued Lease Interest	198,264	13,263	18. 2020B Bonds	136,540,000	0
22. Other Noncurrent Assets	6,992,893	294,661	19. Total Revenue Bonds	457,915,000	0
23. Total Noncurrent Assets	\$49,969,907	\$2,100,249	20. Less Current Maturities	37,580,000	0
<b>CAPITAL ASSETS:</b>			21. Less Unamortized Discounts/Premiums	(21,968,953)	1,299,330
24. Utility Plant in Service	1,900,121,693	3,925,466	22. Note Purchase Agreement	0	0
25. Accumulated Depreciation & Amortization	(1,011,345,410)	(7,529,479)	23. Revolving Credit Agreement	0	0
26. Construction Work in Progress	228,231,545	11,887,329	24. Net Long Term Debt	442,303,953	(1,299,330)
27. Total Capital Assets	1,117,007,828	8,283,316	25. Liabilities Payable from Segregated Funds	24,249,209	865,167
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			26. Asset Retirement Obligation	3,437,871	52,653
28. Deferred Loss on Refunded Debt	5,474,050	(213,279)	27. Software Liabilities	2,825,408	114,520
29. Deferred Costs for Asset Retirement Obligations	3,437,871	52,653	28. Other Noncurrent Liabilities	1,235,129	(1)
30. Total Deferred Outflows of Resources	8,911,921	(160,626)	29. Total Liabilities	725,992,291	(7,764,639)
			<b>DEFERRED INFLOWS OF RESOURCES:</b>		
			30. Deferred Inflow of Resource	6,762,946	(128,768)
			31. Total Deferred Inflows of Resources	6,762,946	(128,768)
			<b>NET POSITION:</b>		
			32. Net Investment in Capital Assets	497,818,188	9,577,554
			33. Restricted for Debt Service	22,524,112	9,554,855
			34. Restricted for Employee Health Insurance Claims	2,687,409	32,227
			35. Unrestricted	191,423,395	(7,178,375)
			36. Total Net Position	714,453,104	11,986,261
			<b>37. TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES &amp; NET POSITION</b>		
<b>31. TOTAL ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$1,447,208,341</b>	<b>\$4,092,854</b>		<b>\$1,447,208,341</b>	<b>\$4,092,854</b>



**STATEMENT OF CASH FLOWS**  
**MARCH 2026**

	CURRENT MONTH	YEAR-TO-DATE
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
1. Received from Sales to Customers and Users	\$40,184,402	\$99,838,935
2. Sales Tax Receipts	\$1,596,999	\$5,094,509
3. Paid to Suppliers for Goods & Services	(\$19,800,349)	(\$63,174,003)
4. Paid to Employees for Services	(\$3,847,340)	(\$12,300,608)
5. Payments for Sales Tax	(1,853,764)	(4,945,375)
<b>6. Cash Flow from Operating Activities (a)</b>	<b>16,279,948</b>	<b>24,513,458</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
7. Payment in Lieu of Tax	0	(82,875)
8. City Dividend for Utility Ownership Revenue	1,279,806	3,860,591
9. City Dividend for Utility Ownership Payments	0	(7,645,182)
10. Other	0	0
<b>11. Cash Flow from (used for) Noncapital Financing Activities</b>	<b>1,279,806</b>	<b>(3,867,466)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
12. Net (Purchases) Sales of Investments	9,293,716	(6,693,322)
13. Interest Income	377,889	1,540,540
<b>14. Cash Flow from (used for) Investing Activities</b>	<b>9,671,605</b>	<b>(5,152,782)</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>		
15. Acquisition and Construction of Capital Assets	(11,069,989)	(23,839,335)
16. Salvage on Retirement of Plant	2,579	529,733
17. Cost of Removal of Property Retired	(201,844)	(230,914)
18. Debt Issuance Cost Paid	0	0
19. Debt Premiums Collected	0	0
20. Net Capital Contributions	962,086	4,713,363
21. Capital Contributions Recv'd in Advance	1,200,000	1,200,000
22. Cash Received from Leases	42,185	126,224
24. Net Proceeds from Issuance of Long-Term Debt	0	0
25. Proceeds from Commercial Paper Issuance	0	0
26. Principal Payments on Long-Term Debt	0	0
27. Interest Payments on Debt	(8,854,138)	(9,218,486)
<b>28. Cash Flow from (used for) Capital Financing Activities</b>	<b>(17,919,121)</b>	<b>(26,719,415)</b>
29. Net Increase (Decrease) in Cash and Cash Equivalents	9,268,358	(11,270,085)
30. Cash and Cash Equivalents Beginning of Period	38,805,240	59,343,683
<b>31. Cash and Cash Equivalents End of Period (b)</b>	<b>48,073,598</b>	<b>48,073,598</b>
<b>STATEMENT OF CASH FLOW FOOTNOTES</b>		
<b>(a) Reconciliation of operating income to cash flows from operating activities</b>		
1. Net Operating Revenue	\$5,820,632	\$18,676,890
2. Lease Revenue	(\$42,865)	(\$128,190)
3. Noncash items included in operating income	3,367,239	10,015,892
4. Changes in Assets & Liabilities Increase/(Decrease)	7,134,942	(4,051,134)
5. Net cash flows from operating activities	\$16,279,948	\$24,513,458
<b>(b) Cash and cash equivalents are defined as cash and investments with original maturities of three months or less.</b>		

**From:** [noreply@lonm.org](mailto:noreply@lonm.org) on behalf of [Ashley Wolfe](#)  
**To:** [Benjamin A. Sobel](#)  
**Subject:** 2026 Legislative Bulletin #14  
**Date:** Friday, April 10, 2026 3:56:37 PM

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**Subject:** City Council Action 04/13/26  
**Date:** Tuesday, April 14, 2026 6:44:44 AM  
**Attachments:** [Action041326.docx](#)  
[Action041326.pdf](#)

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Good morning - Please see the attached for the action from the City Council meeting of 04/13/26.



**Chris Sison**  
Office Specialist  
City of Lincoln  
Office of the City Clerk

Office: 402-441-4699  
Fax: 402-441-8325

555 S 10th St, Rm 103  
Lincoln, NE 68508  
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**ACTION FROM THE REGULAR CITY COUNCIL MEETING HELD  
MONDAY, APRIL 13, 2026 3:00 PM**

**ALL MEMBERS PRESENT EXCEPT BECKIUS, WASHINGTON & WEBER**

**PUBLIC HEARING - CONSENT AGENDA**

Anyone wishing to address an item on the Consent Agenda may do so at this time.

**1. REPORTS OF CITY OFFICERS**

**1.a. 26R-151**

Approving an On-Call Professional Services Task Order Agreement Supplement No. 2 for preliminary engineering services between the City of Lincoln and Alfred Benesch & Company, for the Lincoln Area Bridges Rehabilitation Project, Project No. LCLC55(188), Control No. 13491, City Project No. 705553. **(ADOPTED, 4-0; A-95659)**

**1.b. 26R-155**

Approving the distribution of funds representing interest earnings on short-term investments of IDLE Funds during the month ended February 28, 2026. **(ADOPTED, 4-0; A-95660)**

**1.c. 26R-156**

Investment Activity Report for Quarter Ending February 28, 2026. **(ADOPTED, 4-0; A-95661)**

**1.d. Report from City Treasurer of city cash on hand at the close of business on February 28, 2026. (PLACED ON FILE)**

**1.e. Clerk's Letter & Mayor's Approval of Resolutions and Ordinances passed by City Council on March 30, 2026. (PLACED ON FILE)**

**2. PETITIONS & COMMUNICATIONS**

**2.a. 26R-157**

Setting the hearing date of Monday, April 27, 2026 at 5:30 p.m. for the Manager Application of Fangrui Ma for Pioneer Health Foods Inc. dba China Inn located at 2662 Cornhusker Highway, Suite 8. **(ADOPTED, 4-0; A-95662)**

**2.b. 26R-164**

Setting the hearing date of Monday, April 27, 2026 at 5:30 p.m. on the Application of Good Life Community Development dba Ybor for a Class I Liquor License located at 1900 K Street, Suite 150. **(ADOPTED, 4-0; A-95663)**

2.c. 26R-165  
Setting the hearing date of Monday, April 27, 2026 at 5:30 p.m. on the Application of Pepperjax Development, LLC dba Good Evans for a Class I Liquor License located at 2820 Pine Lake Road, Suite 1. **(ADOPTED, 4-0; A-95664)**

2.d. **PLACED ON FILE IN THE OFFICE OF THE CITY CLERK:**  
Administrative Amendment 26011, to Special Permit 25017, Northeast Childcare Center, was approved by the Planning and Development Services Director on March 25, 2026, to reduce the required parking on site by one parking stall, generally located at 2723 N 50th Street.

3. **MISCELLANEOUS REFERRALS – NONE.**

**- VOTE ON CONSENT ITEMS –**

4. **PUBLIC HEARING - LIQUOR RESOLUTIONS**

4.a. 26R-158  
Application of VAL Limited dba The Lied Center for a Class I Liquor License located at 301 North 12th Street. **(ADOPTED FOR APPROVAL, 4-0; A-95665)**

4.b. 26R-159  
Manager Application of Anthony Messineo for VAL Limited dba The Lied Center located at 301 North 12th Street. **(ADOPTED FOR APPROVAL, 4-0; A-95666)**

4.c. 26R-160  
Application of Kinkaider Brewing Co., LLC dba Bierhaus Maischaler for an addition of an indoor basement area measuring approximately 65 feet by 50 feet at 151 North 8th Street. **(ADOPTED FOR APPROVAL, 4-0; A-95667)**

**- VOTE ON LIQUORS –**

5. **PUBLIC HEARING - RESOLUTIONS**

5.a. 26R-152  
Accepting and approving the report of new and pending claims against the City for March 16 through March 31, 2026. **(ADOPTED, 4-0; A-95668)**

5.b. 26R-153  
Approving the Cooperative Agreement between the City of Lincoln and the Nebraska Game and Parks Commission for the Holmes Lake Angler Access Project. **(ADOPTED, 4-0; A-95669)**

- 5.c.** 26R-154  
Comprehensive Plan Conformance 26001 - Application of the City of Lincoln Urban Development Department to review as to conformance with the 2050 Lincoln Lancaster County Comprehensive Plan, a proposed new "University Place Neighborhood Redevelopment Plan", that will be the guide for redevelopment activities within the University Place Redevelopment Area, generally located from North 33rd Street on the west, Cornhusker Highway on the north, North 56th Street on the east, and Holdrege Street on the south. **(ADOPTED, 4-0; A-95670)**

**- VOTE ON RESOLUTIONS -**

**- END PUBLIC HEARING -**

**6. ORDINANCES - 3RD READING & RELATED RESOLUTIONS**

- 6.a.** 26-31  
Annexation 26003 - Application of SRJ Company, LLC., to annex approximately 37.38 acres of property generally located at the southwest corner of S. 40th Street and Rokeby Rd. **(Related Items: 26-31, 26-32) (PASSED, 4-0; #21862)**
- 6.b.** 26-32  
Change of Zone 26003 - Application of SRJ Company, LLC., to change the zoning designations from AG Agricultural District to H-4 General Commercial PUD Planned Unit, from AG Agricultural District to P Public District with associated waivers on the property generally located at 3801 Rokeby Road and 10277 S. 40th Street. **(Related Items: 26-31, 26-32) (PASSED, 4-0; #21863)**
- 6.c.** 26-33  
Text Amendment 26003 - Application of Lucas Bell to amend Lincoln Municipal Code Section 27.62.110 Food and Drink Establishment Use Group to revise the provisions for on premises alcohol sales within the I-1 Industrial zoning district. **(PASSED, 4-0; #21864)**

**7. RESOLUTIONS - 1ST READING (ITEMS 7.a. THROUGH 7.c. HAD 1ST READING)**

- 7.a.** 26R-161  
Reappointing Liz Standish to the StarTran Advisory Board for a term to expire April 3, 2029.
- 7.b.** 26R-162  
Appeal by Lance C. Perez approval of Special Permit 26008 allowing a residential health care facility for up to 12 residents at 929 South Cotner Blvd.

- 7.c. 26R-163  
Approving an Interlocal Agreement between the City of Lincoln and the Omaha Council Bluffs Metropolitan Area Planning Agency for professional aerial mapping products and services.

**8. ORDINANCES - 1ST READING & RELATED RESOLUTIONS (ITEMS 8.a. THROUGH 8.e. HAD 1ST READING)**

- 8.a. 26-34  
Text Amendment 26005 - Request of the Planning and Development Services Department to amend Lincoln Municipal Code Section 27.72.120 Accessory Buildings to allow accessory buildings in the AGR Agriculture Residential District to be located in the side yard up to 5 feet from the side lot line.
- 8.b. 26-35  
Text Amendment 26004 - Request of the Planning and Development Services Department to amend Lincoln Municipal Code Chapter 14.50 Sidewalk Cafes to update regulations for sidewalk cafes in the public right-of-way. **(Related Items: 26-35, 26-36, 26-37, 26R-166)**
- 8.c. 26-36  
Text Amendment 26004 - Request of the Planning and Development Services Department to amend Lincoln Municipal Code Chapter 5.04 Alcoholic Liquor to update regulations for sidewalk cafes in the public right-of-way. **(Related Items: 26-35, 26-36, 26-37, 26R-166)**
- 8.d. 26-37  
Text Amendment 26004 - Request of the Planning and Development Services Department to amend Lincoln Municipal Code Section 27.62.110 Food and Drink Establishments Use Group to remove the requirement that restaurants in the O-1 districts be located within a building containing office or residential uses. **(Related Items: 26-35, 26-36, 26-37, 26R-166)**
- 8.e. 26R-166  
Text Amendment 26004 - Request of the Planning and Development Services Department to amend Title 1 General Provisions of the Design Standards by amending Chapter 1.00 Request for Waiver, Procedure, Section 2 Procedure by amending paragraph 2.5 Lincoln Downtown, South Haymarket, Neighborhood, and Accessory Dwelling Design Standards to add Sidewalk Cafe Design Standards; and by amending Title 3 Design Standards for Zoning Regulations to add a new Chapter 3.78 to adopt the Sidewalk Cafe Design Standards. **(Related Items: 26-35, 26-36, 26-37, 26R-166)**

## 9. PENDING LIST (EXTENDED ONE WEEK)

### 9.a. 24-130

Change of Zone 24018 - Application of Sesostris Temple Holding Corp., to change the zoning designation from AG Agricultural District to H-4 Highway Commercial District, on approximately 15 acres on the property generally located north of the O Street and Anthony Lane intersection. **(Related Items: 24-130, 24R-526, 24R-527) (11/18/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/2/24) (12/2/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/16/24) (12/16/24 - Verbal Motion to Delay and Move to Pending List No Date Certain)**

### 9.b. 24R-526

Special Permit 24030 - Application of Sesostris Temple Holding Corp., to allow a planned service commercial development with associated waivers on the property generally located north of the O Street and Anthony Lane intersection. **(Related Items: 24-130, 24R-526, 24R-527) (Action Date: 12/2/24) (11/18/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/2/24) (12/2/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/16/24) (12/16/24 - Verbal Motion to Delay and Move to Pending List No Date Certain)**

### 9.c. 24R-527

Approving the Conditional Zoning Agreement between the City and Sesostris Temple Holding Corp., for the property generally located at 95th and O Street. **(Related Items: 24-130, 24R-526, 24R-527) (Action Date: 12/2/24) (11/18/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/2/24) (12/2/24 - Verbal Motion to Delay with continued Public Hearing & Action two weeks to 12/16/24) (12/16/24 - Verbal Motion to Delay and Move to Pending List No Date Certain)**

## PUBLIC COMMENT

Anyone wishing to address the council on a matter not on this agenda, and not planned to appear on a future agenda, may do so at the open microphone session. Individuals are allowed a total of 5 minutes to speak regardless of the number of topics. For the month of April, open microphone sessions will be held on April 13 & April 27, 2026.

## ADJOURNMENT 3:27 P.M.>

\*\*\*

The Lincoln City Council meets every Monday at 3 p.m. except for the last Monday of the month which begins at 5:30 p.m. All City Council meetings are aired live on LNKTv City and re-aired later. For a schedule, [visitlincoln.ne.gov](http://visitlincoln.ne.gov) (keyword: LNKTv). LNKTv City can be found on Spectrum Channel 1300. Meetings are also streamed live at [lincoln.ne.gov](http://lincoln.ne.gov)(keyword: LNKTv) and available later at [youtube.com/LNKTvcity](http://youtube.com/LNKTvcity). LNKTv, the City government access group of channels, is now available on

Roku and Apple TV. The free apps allow people without cable and those living outside of Lincoln to view livestreamed and archived LNKTV City, Health, and Education programs. Residents with Roku, Amazon Fire TV or Apple TV devices will find LNKTV in the channel guide or app store.

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The City Council Agenda and Action Sheet may be accessed on the Internet at: [lincoln.ne.gov](http://lincoln.ne.gov)

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**ACCOMMODATION NOTICE**

*The City of Lincoln complies with Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973 guidelines. Ensuring the public's access to and participating in public meetings is a priority for the City of Lincoln. In the event you are in need of a reasonable accommodation in order to attend or participate in a public meeting conducted by the City of Lincoln, please contact the Lincoln Commission on Human Rights at 402-441-7624, or the City Ombudsman at 402-441-7511 as soon as possible before the scheduled meeting date in order to make your request.*

**From:** [Laura A. Tinnerstet](#)  
**To:** [Benjamin A. Sobel](#)  
**Cc:** [Steve S. Henrichsen](#); [David R. Cary](#)  
**Subject:** Administrative Approvals  
**Date:** Tuesday, April 14, 2026 1:49:56 PM

---

Good afternoon,

There were no Administrative Approvals this week.

Thank you,



**Laura Tinnerstet**  
Administrative Aide II  
Lincoln-Lancaster County  
Planning and  
Development

Office: 402-441-6365

555 S 10th St, Ste 203  
Lincoln, NE 68508  
[lincoln.ne.gov/PlanDev](http://lincoln.ne.gov/PlanDev)

**From:** [Laura A. Tinnerstet](#)  
**To:** [Benjamin A. Sobel](#)  
**Cc:** [David R. Cary](#); [Steve S. Henrichsen](#); [Steven J. Dush](#)  
**Subject:** BPC041526-1 PC Final Action Notice  
**Date:** Wednesday, April 15, 2026 4:01:41 PM  
**Attachments:** [BPC041526 - 1 PC Final Action.pdf](#)

---

Please see attached.

Thank you,



**Laura Tinnerstet**

Administrative Aide II  
Lincoln-Lancaster County  
Planning and  
Development

Office: 402-441-6365

555 S 10th St, Ste 203  
Lincoln, NE 68508  
[lincoln.ne.gov/PlanDev](http://lincoln.ne.gov/PlanDev)

## PLANNING COMMISSION FINAL ACTION NOTIFICATION

**TO:** Mayor Leirion Gaylor Baird  
Lincoln City Council

**FROM:** Shelli Reid, Planning and Development Services

**DATE:** April 15, 2026

**RE:** Notice of final action by Planning Commission: April 15, 2026

Please be advised that on April 15, 2026, the Lincoln City-Lancaster County Planning Commission adopted the following resolutions:

**Resolution PC-01988** - approving **Special Permit 1653A**, to combine previously approved Special Permit 1653 for social hall with Special Permit 12002 farm winery permit, on property generally located at 6305 W Adams Street, Lincoln, Lancaster, Nebraska.

The Planning Commission action is final, unless appealed to the Lincoln City Council. The Planning Commission's action on these applications is final, unless appealed to the City Council by filing a notice of appeal with the Planning and Development Services Department within 14 days of the action by the Planning Commission.

The Planning Commission Resolutions may be accessed on the internet at [www.lincoln.ne.gov](http://www.lincoln.ne.gov) (search for "PATS"). Click on "Planning Application Tracking Service (PATS)" at the top of the page, click "Selection Screen" under "PATS Tools" on the right side of the screen, type in the application number (i.e., SP1653A), click on "Search," then "Select," and go to "Related Documents".

**From:** [Laura A. Tinnerstet](#)  
**To:** [Benjamin A. Sobel](#)  
**Cc:** [Commish](#); [Planning ALL](#); [Elizabeth D. Elliott](#); [John M. Ward](#); [Jon D. Carlson](#); [Morgan R. Sanchez](#); [Pamela L. Dingman](#); [Rick D. Hoppe](#); [Robert K. Simmering](#); [Ron E. Rehtus](#); [Terry A. Kathe](#); [Tim S. Sieh](#)  
**Subject:** BPC260415-1 PC Action  
**Date:** Thursday, April 16, 2026 10:51:01 AM  
**Attachments:** [BPC260415-1 PC Action.pdf](#)

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Please see attached.

Thank you,



**Laura Tinnerstet**

Administrative Aide II  
Lincoln-Lancaster County  
Planning and  
Development

Office: 402-441-6365

555 S 10th St, Ste 203  
Lincoln, NE 68508  
[lincoln.ne.gov/PlanDev](http://lincoln.ne.gov/PlanDev)

## **\*\*ACTION BY PLANNING COMMISSION\*\***

**NOTICE:** The Lincoln/Lancaster County Planning Commission will hold a public hearing on Wednesday, April 15, 2026, at 1:00 p.m. in the City Council Chambers on the first floor of the County-City Building, 555 S. 10<sup>th</sup> St., Lincoln, Nebraska. For more information, call the Planning Department, (402) 441-7491.

**\*\*PLEASE NOTE:** The Planning Commission action is final action on any item with a notation of **\*FINAL ACTION\***. Any aggrieved person may appeal Final Action of the Planning Commission to the City Council or County Board by filing a Notice of Appeal with the City Clerk or County Clerk within 14 days following the action of the Planning Commission. The Planning Commission action on all other items is a recommendation to the City Council or County Board.

### **AGENDA**

**WEDNESDAY, APRIL 15, 2026**

**[Commissioners Eddins and Feit absent]**

Approval of the minutes of the regular meeting held April 1, 2026. **\*\*APPROVED: 7-0 (Eddins and Feit absent)\*\***

**1. CONSENT AGENDA**  
**(Public Hearing and Administrative Action)**

**TEXT AMENDMENT:**

- 1.1 TEXT AMENDMENT 26006, amending Lincoln Municipal Code 27.72.020 Exceptions to the Minimum Lot Requirements Residential to revise the provisions for existing R-1 & R-2 Residential lots in relation to a two-family dwelling.  
**Staff Recommendation: Approval**  
**Staff Planner:** Benjamin Callahan, (402) 441-6360, [bcallahan@lincoln.ne.gov](mailto:bcallahan@lincoln.ne.gov)  
**Planning Commission recommendation: APPROVAL: 7-0 (Eddins and Feit absent). Public hearing before the Lincoln City Council is tentatively scheduled for May 4, 2026, 3:00 p.m**

**CHANGE OF ZONE:**

- 1.3 CHANGE OF ZONE 26005, from AG (Agricultural) to AGR (Agricultural Residential) on property located at 9950 Stagecoach Rd.  
**Staff Recommendation: Approval**  
**Staff Planner:** George Wesselhoft, (402) 441-6366, [gwesselhoft@lincoln.ne.gov](mailto:gwesselhoft@lincoln.ne.gov)  
**Planning Commission recommendation: APPROVAL: 7-0 (Eddins and Feit absent). Public hearing before the Lincoln-Lancaster County Board is currently pending.**

**SPECIAL PERMIT:**

- 1.4 SPECIAL PERMIT 1653A, to combine previously approved Special Permit 1653 for a social hall with Special Permit 12002 farm winery permit, on property located at 6305 W Adams Street, Lincoln, Lancaster, Nebraska. **FINAL ACTION**  
**Staff Recommendation: Conditional Approval**  
**Staff Planner:** George Wesselhoft, (402) 441-6366, [gwesselhoft@lincoln.ne.gov](mailto:gwesselhoft@lincoln.ne.gov)  
**Planning Commission recommendation: CONDITIONAL APPROVAL: 7-0 (Eddins and Feit absent), as set forth in the conditions of the staff report dated April 2, 2026. Resolution No. PC-01988.**

**2. REQUESTS FOR DEFERRAL: None**

**3. ITEMS REMOVED FROM CONSENT AGENDA: Items 1.2a and 1.2b**  
**(Public Hearing and Administrative Action)**

- 1.2a ANNEXATION 26004, to annex land with an associated Change of Zone to R-3 for the Wandering Creek Planned Unit Development and to annex two adjoining lots not part of the PUD, generally located at S 98th Street and a ½ mile north of Van Dorn Street.  
**Staff Recommendation: Conditional Approval**  
**Staff Planner:** George Wesselhoft, (402) 441-6366, [gwesselhoft@lincoln.ne.gov](mailto:gwesselhoft@lincoln.ne.gov)

**This item was removed from the Consent Agenda for a separate public hearing. Planning Commission recommendation: CONDITIONAL APPROVAL without the two adjoining lots: 5-2 (Ebert and Ryman Yost dissented; Eddins and Feit absent), as set forth in the conditions of the staff report dated April 2, 2026. Public hearing before the City Council is currently pending completion of a revised legal description.**

- 1.2b CHANGE OF ZONE 17030G, from AG (Agriculture District) to R-3 (Residential) PUD (Planned Unit Development) for the expansion of the Wandering Creek PUD, generally located at S 98th Street and a ½ mile north of Van Dorn Street.  
**Staff Recommendation: Conditional Approval**  
**Staff Planner:** George Wesselhoft, (402) 441-6366, [gwesselhoft@lincoln.ne.gov](mailto:gwesselhoft@lincoln.ne.gov)

**This item was removed from the Consent Agenda for a separate public hearing. Planning Commission recommendation: CONDITIONAL APPROVAL: 7-0 (Eddins and Feit absent), as set forth in the conditions of the staff report dated April 2, 2026. Public hearing before the City Council is currently pending completion of a revised legal description.**

**4. PUBLIC HEARING AND ADMINISTRATIVE ACTION:**

**COMPREHENSIVE PLAN CONFORMANCE**

- 4.1 COMPREHENSIVE PLAN CONFORMANCE 26002, to review as to conformance with the 2050 Lincoln Lancaster County Comprehensive Plan, the City of Lincoln's Capital Improvement Program (CIP) for FY 2026/2027 to FY 2031/2032.  
**Staff Recommendation: In Conformance with the Comprehensive Plan**  
**Staff Planner:** Andrew Thierolf, (402) 441-6371, [athierolf@lincoln.ne.gov](mailto:athierolf@lincoln.ne.gov)

**Planning Commission recommendation: IN CONFORMANCE WITH THE COMPREHENSIVE PLAN: 7-0 (Eddins and Feit absent). Public hearing before the City Council is currently pending until further notice.**

**MISCELLANEOUS**

4.2 MISCELLANEOUS 26004, for review of the FY2027 to FY2030 Transportation Improvement Program (TIP) for conformance with the current Lincoln Metropolitan Planning Organization (MPO) Long Range Transportation Plan.

**Staff Recommendation: In Conformance with the Long Range Transportation Plan**

**Staff Planner:** Rachel Christopher, (402) 441-7603, [rchristopher@lincoln.ne.gov](mailto:rchristopher@lincoln.ne.gov)

**Planning Commission recommendation: FINDING OF CONFORMANCE WITH THE LONG RANGE TRANSPORTATION PLAN: 7-0 (Eddins and Feit absent). The Planning Commission recommendation will be forwarded to the Lincoln MPO final action.**

5. **CONTINUED PUBLIC HEARING AND ADMINISTRATIVE ACTION:** None

\*\*\*\*\*

**AT THIS TIME, ANYONE WISHING TO SPEAK ON AN ITEM  
NOT ON THE AGENDA, MAY DO SO.**

\*\*\*\*\*

**Adjournment: 1:56 p.m.**

**From:** [Stephanie L. Rouse](#)  
**Cc:** [Roberto Partida](#)  
**Subject:** RE: April 13 Mayor's Neighborhood Roundtable Agenda  
**Date:** Tuesday, April 14, 2026 3:15:51 PM

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Hello all,

Below is the link to the meeting notes from last night's Mayor's Neighborhood Roundtable. See you on May 11<sup>th</sup>.

[https://www.lincoln.ne.gov/files/sharedassets/public/v1/urban-development/neighborhoods/roundtable/2026\\_april-13-mayors-neighborhood-roundtable-meeting-notes.pdf](https://www.lincoln.ne.gov/files/sharedassets/public/v1/urban-development/neighborhoods/roundtable/2026_april-13-mayors-neighborhood-roundtable-meeting-notes.pdf)

**Stephanie Rouse, AICP**  
Livable Neighborhoods Manager  
City of Lincoln  
Urban Development

Office: 402-441-8211  
Mobile: 531-350-0783

---

**From:** Stephanie L. Rouse  
**Sent:** Tuesday, April 7, 2026 12:41 PM  
**Cc:** Roberto Partida <RPartida@lincoln.ne.gov>  
**Subject:** April 13 Mayor's Neighborhood Roundtable Agenda

Hello Mayor's Neighborhood Roundtable Members,

Our next meeting is coming up on Monday, April 13<sup>th</sup> at 5:30 pm. The agenda is below along with the March meeting notes. Hope to see you all there.

- April 13 Agenda: [https://www.lincoln.ne.gov/files/sharedassets/public/v1/urban-development/neighborhoods/roundtable/2026\\_april-13-mayors-neighborhood-roundtable-agenda.pdf](https://www.lincoln.ne.gov/files/sharedassets/public/v1/urban-development/neighborhoods/roundtable/2026_april-13-mayors-neighborhood-roundtable-agenda.pdf)
- March 9 Notes: [https://www.lincoln.ne.gov/files/sharedassets/public/v1/urban-development/neighborhoods/roundtable/2026\\_march-9-mayors-neighborhood-roundtable-meeting-notes.pdf](https://www.lincoln.ne.gov/files/sharedassets/public/v1/urban-development/neighborhoods/roundtable/2026_march-9-mayors-neighborhood-roundtable-meeting-notes.pdf)



**Stephanie Rouse, AICP**  
Livable Neighborhoods Manager  
City of Lincoln  
Urban Development

Office: 402-441-8211  
Mobile: 531-350-0783

555 S 10th St, Ste 205  
Lincoln, NE 68508  
[lincoln.ne.gov/Urban](http://lincoln.ne.gov/Urban)

CITY OF EASTON  
PENNSYLVANIA

18042



OFFICE OF  
CITY COUNCIL

City of Lincoln  
555 S. 10<sup>th</sup> Street, Room 111  
Lincoln, NE 68508  
Attn: Lincoln City Council

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## OFFICE OF CITY COUNCIL

Easton City Council  
123 S. 3<sup>rd</sup> Street  
Easton, Pa. 18042

April 2, 2026

City of Lincoln  
City Council  
555 S. 10<sup>th</sup> St., Room 111  
Lincoln, NE 68508

Dear Council Members,

I am writing to share that the Easton, Pennsylvania City Council passed Resolution 219-2025 on December 10, 2025 (enclosed), titled "Supporting and Protecting Immigrant Communities."

Through this resolution, the Council affirms its commitment to the safety, dignity, and inclusion of all residents, regardless of immigration status. In light of its importance, the Easton City Council respectfully requests that you consider adopting the substance of this resolution within your own municipality.

Additionally, we encourage your Council to transmit your adopted resolution to appropriate federal legislators, and to share it with at least ten other City Councils, inviting them to take similar action and continue this chain of advocacy.

By working collectively, municipalities can amplify their voice in support of immigrant communities and help foster policies rooted in equity and respect.

Thank you for your consideration and leadership on this important matter.

Respectfully,

A handwritten signature in blue ink, which appears to read "Karen L. Roscioli".

Karen L. Roscioli  
City Clerk,

# ***Resolution***

of the  
City of Easton, Pennsylvania

No. 219-2025

Date: December 10, 2025

## **RESOLUTION SUPPORTING AND PROTECTING IMMIGRANT COMMUNITIES**

Introduced by: Roger Ruggles

Co-sponsored by Taiba Sultana, Kenneth Brown, Jim Edinger, Frank Pintabone, Crystal Rose, Mayor Salvatore J. Panto Jr.

**WHEREAS**, the sonnet *The New Colossus* by Emma Lazarus, displayed in the pedestal of the Statue of Liberty, affirms America's historic role as a refuge for those seeking freedom and opportunity; and

**WHEREAS**, the United States has a long history of welcoming immigrants who have enriched the nation culturally, socially, and economically; and

**WHEREAS**, immigrants form part of the heritage of most Americans, including our parents, grandparents, and earlier generations; and

**WHEREAS**, many immigrants residing in the United States - including undocumented individuals- contribute significantly to their communities, workplaces, and the broader economy; and

**WHEREAS**, the longstanding challenges surrounding immigration have persisted due to limited federal action, leading to uncertainty for families and communities; and

**WHEREAS**, the City of Easton recognizes that immigrants have historically strengthened local communities and contributed to economic vitality, cultural diversity, population stability, and neighborhood revitalization; and

**WHEREAS**, many sectors of the United States economy-such as agriculture, healthcare, hospitality, construction, transportation, manufacturing, and technology-face severe and persistent labor shortages that cannot be fully met by the existing domestic workforce; and

**WHEREAS**, creating clear, lawful pathways to immigration and eventual citizenship supports national and regional workforce needs, sustains essential industries, and protects local jobs by helping employers fill positions necessary for continued operation and economic growth; and

**WHEREAS**, when immigrants are able to work legally, they contribute through taxes, strengthen the consumer base, support small businesses, and stabilize local school enrollment; and

**WHEREAS**, providing opportunities for lawful employment, residency, and citizenship strengthens families, promotes community integration, enhances public safety, and reduces underground or exploitative labor practices; and

**WHEREAS**, the City of Easton seeks to align its policies with evidence-based workforce needs and support federal and state efforts promoting safe, orderly, and lawful immigration; and

**WHEREAS**, it is recommended that no official or employee of the City request, record, or access information regarding an individual's immigration status unless required by state or federal law or court order; and

**WHEREAS**, it is recommended that no official or employee of the City disclose such information except when legally required or explicitly authorized by the individual; and

**WHEREAS**, the Council of the City of Easton opposes the separation of law-abiding families and actions that unnecessarily disrupt the lives of residents; and  
**WHEREAS**, denying individuals due process contradicts foundational principles of justice and fairness;

---

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Easton, Pennsylvania, hereby endorses and affirms the following:

1. The federal government should recognize and support the vast contributions of undocumented and documented immigrants to the United States.
2. The federal government should develop a clear, fair, and efficient pathway for undocumented immigrants to obtain U.S. citizenship.
3. The federal government should ensure humane conditions for immigrants at U.S. borders, maintain family unity, and assist individuals in identifying lawful pathways for entry.
4. The City of Easton affirms its support for federal and state efforts to expand safe, orderly, and lawful pathways to immigration and citizenship that strengthen the workforce and bolster economic growth.
5. The City of Easton supports employment-based immigration reforms that create or expand visa opportunities in industries with chronic labor shortages, including agriculture, healthcare, hospitality, construction, transportation and logistics, manufacturing, and technology.
6. The City encourages collaboration with nonprofit organizations, employers, educational institutions, and governmental partners to provide legal immigration assistance, workforce development support, English-language learning, and citizenship preparation services for eligible residents.
7. The City of Easton recognizes the essential contributions of immigrants to our local and national economy and supports comprehensive immigration policies ensuring newcomers can participate fully, safely, and lawfully in community life.
8. The City will transmit this resolution to neighboring municipal governments, regional partners, and state and federal elected officials to promote coordinated, solutions-focused dialogue on immigration reform, workforce development, and community well-being.

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**APPENDIX A: Industries With Significant Workforce Shortages Often Supported by Immigrant Labor**

- **Agriculture & Food Production:** Farm labor, dairy production, fruit/vegetable harvesting, meat processing, and food manufacturing.
- **Healthcare:** Home health aides, nursing assistants, direct support professionals, and other frontline care roles.
- **Hospitality & Food Service:** Hotels, restaurants, tourism-related businesses, housekeeping, line cooks, and dishwashers.
- **Construction & Skilled Trades:** Roofing, masonry, carpentry, HVAC, electrical assistance, and other skilled trades facing nationwide shortages.
- **Transportation & Logistics:** Truck drivers, warehouse personnel, delivery workers, and supply-chain support roles.
- **Manufacturing:** Entry-level production labor, specialized manufacturing roles, and industries facing workforce aging and high turnover.
- **Technology & STEM:** Software engineers, cybersecurity specialists, data scientists, and other high-demand technical positions requiring expanded visa capacity.

BE IT FURTHER RESOLVED, that this Resolution be sent to President Donald Trump, Senators John Fetterman and Dave McCormick, Representative Ryan Mackenzie and to the following City Councils with the request that these City Councils consider adopting the content of this Resolution

and send their Resolution to the appropriate federal legislators and that they request an additional ten (10) City Councils to consider adopting the content of this Resolution with the intent that each adoption of the Resolution by a City Council will generate an additional 10 requests:

Philadelphia City Council  
580 City Hall  
Philadelphia, PA 19107

Albany Common Council  
City of Albany  
City Hall  
24 Eagle St.  
Albany, NY 12207

Lima City Council  
50 Town Square  
Lima, OH 45801

St. Louis Board of Aldermen  
City of St. Louis  
1200 Market St.  
City Hall, Room 230  
St. Louis, MO 63103

Portland City Council  
City Hall  
1221 SW Fourth Avenue  
Portland, OR 97204

Sacramento City Council  
Sacramento City Hall  
915 I Street  
Sacramento, CA 95814

Las Vegas City Council  
Las Vegas City Hall  
495 S. Main St.  
Las Vegas, NV 89101

Austin City Council  
City of Austin  
P.O. Box 1088  
Austin, TX 78767 -1088

Orlando City Council  
One City Commons  
400 South Orange Ave  
Orlando, FL 32801

Madison Common Council  
210 Martin Luther King Jr. Blvd., Room 417  
Madison, WI 53703

Santa Fe City Council  
200 Lincoln Avenue, Room 215  
P.O. Box 909  
Santa Fe, NM 87504-0909

City Commission  
City Commission Office  
City County Building, Room 323  
316 N. Park  
Helena, MT 59623

Mobile City Council  
P.O. Box 1827  
9<sup>th</sup> Floor, South Tower  
Government Plaza  
Mobile, AL 36633-1827

Denver City Council  
City and County Building  
1437 Bannock St., Rm 451  
Denver, CO 80202

Kansas City  
City Council  
City Hall, 414 E. 12<sup>th</sup> St.  
Kansas City, MO 64106

Columbus City Council  
90 West Broad St.  
Columbus, OH 43215

Providence City Council  
City Hall  
25 Dorrance Street  
Room 310  
Providence, RI 02903

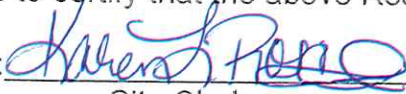
Fairfax City Council  
10455 Armstrong St.  
Fairfax, VA 22030

Atlanta City Council  
55 Trinity Ave.  
Atlanta, GA 30303

Little Rock Board of Directors  
500 W. Markham St.  
Little Rock, AK 72201

City of Lincoln  
City Council  
555 S. 10<sup>th</sup> St., Room 111  
Lincoln, NE 68508

This is to certify that the above Resolution was adopted by the City Council on the above date.

Attest:   
City Clerk

  
Mayor

**From:** [OpenForms](#)  
**To:** [Benjamin A. Sobel](#)  
**Subject:** Council Comment - Rebecca Ford  
**Date:** Friday, April 10, 2026 8:37:08 PM  
**Attachments:** [SubmissionReceipt-SubmitAComment-252.pdf](#)



## Council Comment - Rebecca Ford

Rebecca Ford has submitted a comment for Council. Please see the attached comment

Name	Rebecca Ford
Phone number	[REDACTED]
Email address	[REDACTED]
Your comment	I am a student and resident of Uni Place, I live and work here and am heavily involved in the arts and I am strongly in favor of the Uni Place Redevelopment Plan. As the capital city, it is vital that Lincoln boasts a healthy creative district. So many students and creatives are located here, and this district has so much potential, so many passionate people. We are a prime location for redevelopment, and with a thriving university and countless wonderful businesses already here, this is a huge opportunity to not only develop this district, but Lincoln and Nebraska as a whole. This district has such a strong foundation and is brimming with potential, and this redevelopment plan will allow that potential to be realized.



**From:** [OpenForms](#)  
**To:** [Benjamin A. Sobel](#)  
**Subject:** Council Comment - Alex Munson  
**Date:** Monday, April 13, 2026 9:48:23 AM  
**Attachments:** [SubmissionReceipt-SubmitAComment-253.pdf](#)



## Council Comment - Alex Munson

Alex Munson has submitted a comment for Council. Please see the attached comment

Name	Alex Munson
Phone number	[REDACTED]
Email address	[REDACTED]
Your comment	I encourage the city of Lincoln to focus its attention and resources on the recently "Blighted" University Place and its Creative District. This area has much to offer Lincoln as it increases its projects, makers markets, and entertainment options. It is also in great need of a grocery store or food market option as one of the largest food deserts in Lincoln while being home to many Nebraska Wesleyan Students and families. Thank you for your time.

**From:** [OpenForms](#)  
**To:** [Benjamin A. Sobel](#)  
**Subject:** Council Comment - Julie Thomas  
**Date:** Wednesday, April 15, 2026 12:30:59 PM  
**Attachments:** [SubmissionReceipt-SubmitAComment-254.pdf](#)



## Council Comment - Julie Thomas

Julie Thomas has submitted a comment for Council. Please see the attached comment

Name	Julie Thomas
Phone number	[REDACTED]
Email address	[REDACTED]
	<p>Dear Council Members,</p> <p>With this letter, I encourage the City Council to gather additional data before allowing a stamp of approval to Special Permit SP26008 allowing owners to convert a residential home into a residential healthcare facility (Legato at 929 South Cotner Boulevard). As I live in a home at [REDACTED] [REDACTED] (across the street from this proposed facility), I had positively reviewed the Legato plans with the intended owners prior to the Planning and Development Commission meeting on March 18. When I arrived the meeting, I brought concerns about traffic safety (for Legato residents and neighbors) but I ended up choosing to recommend against the Planning</p>

Commission's approval of the permit. Why did I vote against the Special Permit SP26008 approval and why do I continue to contest approval of Special Use Permit SP26008?

1. I had not known of the Legato partners plan to modify the property to accommodate as many as 12 residents. This number further increased my traffic safety concerns for all.

2. I find the City's Special Use Permit conditions ("to ensure compatibility with surrounding land uses") to be vague. What specific data ensures compatibility? Does compatibility mean "look the same" or "function well together"? With regard to my traffic safety concerns, I'm hoping it means the later.

One of my traffic safety concerns for this specific area includes the increased use of Cotner Boulevard as a "trunkline" thoroughfare (more traffic). From my corner lot position at Cotner Boulevard and Valley Road, I newly witness rush hour traffic and increased frequency of motor vehicle accidents—often involving a vehicle forced up on my lawn. Though there are sidewalks along Cotner Boulevard in the immediate neighborhood, they are quite narrow and I no longer feel safe walking so close to so many cars.

My second traffic safety concern is the lack of off-street parking. The majority of residents in the immediate neighborhood are limited to driveway access on and off Cotner Boulevard and the parking spaces defined in their own yard.

Your comment Given that backing-out onto Cotner Boulevard is a dangerous choice, many residents have created turn-around driveway space. Limited few of us have driveway/parking access along Valley Road. As a result, service providers (shipping, delivery, garbage, maintenance etc.) need to park their trucks along Valley Road (and walk) or turn on their warning lights and park in a lane along Cotner Boulevard.

As I write this letter, I am thinking of the Holy Spirit Adoration Convent which is located on Cotner Boulevard just across Valley Road from me and where a cloistered group of nuns (aka Pink Sisters) reside. I am guessing this group must have gone through the Special Permit Process at one time as well.

As a volunteer at the Christ the King Chapel (located on the same 3-4 acre property), I walk by the Convent property weekly. While I've known this population of nuns to vary from 8-12, there are now 8 nuns in residence. I note there is a circle drive access to the convent and there are parking spaces allotted for service workers (office, kitchen, and grounds). While I see that this Convent/Chapel property is visually compatible with the immediate neighborhood, the size of the property overall allows for on-property management of traffic safety. Alternatively, the proposed location (929 South Cotner Boulevard) for the Legato Residential Healthcare Facility, is smaller in size and efforts to insure traffic safety will be challenging.

In sum, I am impressed by the mission and business plans of the development of Legato facilities in Lincoln. Given the heavy traffic risks in the immediate Cotner Boulevard neighborhood and the limited size of the proposed lot, I continue to recommend against the Special Permit SP 26008.

Sincerely,  
Julie Thomas

[REDACTED]

**From:** [Laura A. Tinnerstet](#)  
**To:** [Benjamin A. Sobel](#); [Brandi R. Lehl](#); [Soulinnee Phan](#)  
**Cc:** [Steve S. Henrichsen](#); [Benjamin M. Callahan](#)  
**Subject:** Public comment SP26008  
**Date:** Thursday, April 16, 2026 2:08:29 PM  
**Attachments:** [SP26008. J. Perez..pdf](#)  
[Traffic Statistics - most recent counts.pdf](#)  
[Legato Living Notification 20260205.pdf](#)  
[Summary of 40 Opposition Submissions.pdf](#)  
[Community Objections to Application.pdf](#)

---

Good afternoon,

We received a public comment today regarding SP26008, along with several attachments. I have included them here for your reference.

Thank you,



**Laura Tinnerstet**

Administrative Aide II  
Lincoln-Lancaster County  
Planning and  
Development

Office: 402-441-6365

555 S 10th St, Ste 203  
Lincoln, NE 68508  
[lincoln.ne.gov/PlanDev](http://lincoln.ne.gov/PlanDev)

**OBJECTION TO APPLICATION FOR SPECIAL PERMIT 26008 TO  
ALLOW RESIDENT HEALTH CARE FACILITY FOR 12 RESIDENTS  
AT 929 SOUTH COTNER BLVD.**

The following residents and property owners of the Piedmont Residential Neighborhood hereby object to the application for a special permit to allow for a 12-person Residential Healthcare Facility at 929 S. Cotner Blvd. The Objecting residents hereby object because there is a strong belief that the application is not in accord with the sound planning practices of the City of Lincoln and the previous Piedmont Development Plan previously approved by the City of Lincoln City Council in 2014 for the following reasons:

1. A 12 resident health care facility "Business", with the necessary and with appropriate staffing in the heart of a residential neighborhood is not a sound planning practice;
2. Cotner Boulevard is a highly traveled arterial street with a substantial traffic flow and will not adequately accommodate the necessary parking that will be required for a 12-person Business, with family visitors and with the necessary staff required to maintain such a residential facility and the services it is required to provide to the residents and family.
3. It is the belief that the overflow parking required by staff and visitors who will park on Valley Road would impede the current traffic flow to Lefler Middle School during school opening and closing hours and increases the current danger at the intersection of Valley Road and Cotner Boulevard which is an already dangerous intersection that is the site for numerous automobile accidents.
4. Should the City allow this special use permit it will likely create dangerous conditions through existing crash history and may open the City to liability for negligence in design and maintaining and operating a dangerous intersection enhanced by licensing a Business in a residential neighborhood with an existing heavy school traffic pattern at school opening and closing times.
5. The intersection at Valley Street and Cotner Boulevard is already a hazardous intersection by design and traffic flow due to increased heavy traffic flow, poor visibility from the curve on Cotner Boulevard and

increased parking on Valley Street will further complicate the poor visibility from the natural curve and existing speed of traffic on Cotner Boulevard, thus endangering the safety of the residents of Piedmont and citizens of Lincoln;

6. Locating a Business in the historic Piedmont Neighborhood is not in conformity with the 2014 Piedmont Redevelopment Plan adopted by the Lincoln City Council on January 27, 2014 for the reason the location does not preserve, protect and promote the character and unique features of urban neighborhoods, including the historical and architectural elements which such plan was deemed to be consistent with Plan 2040 [See pages 10, 11, and 15 of Plan 2040]; and
7. Locating a Business at 929 South Cotner Boulevard does not conform with the goal for Redevelopment of Existing Neighborhoods by having compatible land uses in neighborhoods with
  - a. Similar uses on the same block face.
  - b. Similar housing types face each other.
  - c. Commercial parking lots should not intrude into residential areas where residential uses predominantly a block face (page 15) Piedmont Redevelopment Plan approved by the Lincoln, Lancaster County Planning Commission on January 8, 2014, and adopted by the Lincoln City Council on January 27, 2014.

MICHAEL FERRIS  
Name (Print)  
[Signature]  
Signature

[Redacted]  
Address  
03/16/2026  
Date

LINCOLN

EUSAN FERRIS  
Name (Print)  
[Signature]  
Signature

[Redacted]  
Address  
3-16-26  
Date

Tanice B. Eakins  
Name (Print)  
[Signature]  
Signature

[Redacted]  
Address  
3/16/2026  
Date

Loren Bowers  
Name (Print)  
[Signature]  
Signature

3/16/2026  
Address  
3-16-2026  
Date

Kent R. Eakins  
Name (Print)  
[Signature]  
Signature

[Redacted]  
Address  
3-16-2026  
Date

Grant Wallace  
Name (Print)  
[Signature]  
Signature

[Redacted]  
Address  
3.16.2026  
Date

Stephanie Davis Wallace  
[Signature]

[Redacted]  
3/16/26

MIKE DUWELING

Name (Print)

Mike Duweling  
Signature

[Redacted Address]

Address

3-15-26  
Date

Alexa Duweling

Name (Print)

Alexa Duweling  
Signature

[Redacted Address]

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3/15/26  
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Andrew Duweling

Name (Print)

Andrew Duweling  
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[Redacted Address]

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Beth Biel

Name (Print)

Beth Biel  
Signature

[Redacted Address]

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3-15-26  
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Nate Biel

Name (Print)

Nate Biel  
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[Redacted Address]

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3/15/26  
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Joshlyn Mangano

Name (Print)

Joshlyn Mangano  
Signature

[Redacted Address]

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Carolyn Stuart  
Name (Print)

*Carolyn Stuart*  
Signature

[Redacted]  
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3-15-26  
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ERIC PETERSON  
Name (Print)

*Eric Peterson*  
Signature

[Redacted]  
Address

03/15/2026  
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Greg Binstock  
Name (Print)

*Greg Binstock*  
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[Redacted]  
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Kristi Casady  
Name (Print)

*Kristi Casady*  
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George Casady  
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*George Casady*  
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Annie Casady  
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*Annie Casady*  
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Tammie Noonan  
Name (Print)

Tammie Noonan  
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3-14-26  
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Catherine Noonan  
Name (Print)

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3-14-2026  
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Linda Ficke  
Name (Print)

Linda Ficke  
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John Ficke  
Name (Print)

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SANDRA MAXWELL  
Name (Print)

Sandra Maxwell  
Signature

[Redacted]  
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Daylene Kollmorgen  
Name (Print)

Daylene Kollmorgen  
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3-15-26  
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Daniel Mangda  
Name (Print)

[Redacted]  
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3/15/28  
Date

Susan Schuessler  
Susan K. Schuessler  
Name (Print)

[Redacted]  
3/15/26  
Address

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Signature

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Date

Kevin F. Noonan  
Name (Print)

[Redacted]  
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3/15/26  
Date

Julie J. Perez  
Name (Print)

[Redacted]  
Address

[Signature]  
Signature

15 March 2026  
Date

Theresa J Schilmoeller

Name (Print)

[Redacted Address]

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Eric Schilmoeller

Name (Print)

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Address

[Signature]

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3-15-2026

Date

Natalie Bubak

Name (Print)

[Redacted Address]

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Chris Bubak

Name (Print)

[Redacted Address]

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15 Mar 26

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Thomas R. Harvat

[Signature]

Name (Print)

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Rebekah Duweling

Name (Print)

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3-15-26

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LANCE C. PEETZ

Name (Print)

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Lance C Peetz

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15 MARCH 2026

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JEFFERY T. PEETZ

Name (Print)

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Jeffery T Peetz

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16 MARCH 2026

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Sarah G. Peetz

Name (Print)

[Redacted Address]

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Sarah Peetz

Signature

15 March 2026

Date

Tim Andreasen

Name (Print)

[Redacted Address]

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Tim A

Signature

3-16-26

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Jack Peetz

Name (Print)

DocuSigned by:

Jack Peetz

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Natalie Peetz

Name (Print)

DocuSigned by:

Natalie Peetz

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Michael S. Kotopka  
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x Agnes Hanigan  
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Joseph Hanigan  
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Ann Kotopka  
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Charlie Kotopka  
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Charlie Kotopka  
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Michelle Laessig  
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*Michelle Laessig*  
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Jason Laessig  
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Karla Lester  
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Darrell Lester  
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Charles Ogden  
Name (Print)

*Charles Ogden*  
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Kim Varck  
Name (Print)

*Kim Varck*  
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Douglas J. Koenig

Name (Print)

Douglas J. Koenig

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Mary Koenig

Name (Print)

Mary Koenig

Signature

[Redacted Address]

Address

3/15/26

Date

BRAD CARPER

Name (Print)

BRAD CARPER

Signature

[Redacted Address]

Address

3-16-26

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Kathryn Govaerts

Name (Print)

Kathryn Govaerts PhD

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3-16-2026

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KEN GOVART D. REG

Name (Print)

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Alan Dzerk

Name (Print)

Alan Dzerk

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Alice C. Reed  
Name (Print)

Alice C. Reed  
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Bob Sawdon  
Name (Print)

Bob Sawdon  
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Joyce H. Thomas  
Name (Print)

Joyce H. Thomas  
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Julie Anne Thomas  
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Linda Barnett  
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Bill Barnett  
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Bryan Bethey  
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Laura Bethey  
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Elise Bethey  
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Bob Ranner  
Name (Print)

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Kelly Hoffschneider  
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Ryan C. Beasley  
Name (Print)

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TRACI T. BEASLEY

Name (Print)

*Traci T. Beasley*

Signature

[Redacted Address]

Address

MAR 16 2026

Date

Kathy Leeper

Name (Print)

*K. Leeper*

Signature

[Redacted Address]

Address

March 17, 2026

Date

Scott Rasmussen

Name (Print)

*Scott Rasmussen*

Signature

[Redacted Address]

Address

Mar 17 2026

Date

Marsha Crane Coules

Name (Print)

*Marsha Crane Coules*

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[Redacted Address]

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3/17/2026

Date

*Marsha Crane Coules*

Name (Print)

*Kevin Coules*

Signature

[Redacted Address]

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Angie Hoffschneider

Name (Print)

*Angie Hoffschneider*

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Michael Ruhl  
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Elizabeth Ruhl  
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February 5, 2026

Dear Neighbor,

We stopped by today to introduce ourselves. We are Tracy Klein and Jennifer Voss from Legato Living. We serve seniors who are living with Alzheimer's and other Dementias. While we hope that you haven't had to experience a loved one with this disease, chances are that you have. We believe that being cared for in an actual home, in a neighborhood, has proven to be a great alternative to the typical larger facilities that are still too large, overstimulating, and continue to be understaffed.

We have joined the Legato Living family in an effort to spread our reach in serving families with loved ones who are living with dementia. We have identified a home in your neighborhood, 929 S. Cotner Boulevard, to be an ideal location to serve those in this area. We have submitted our application to the City of Lincoln to obtain a Special Use Permit in order to start this process and have submitted an offer on the property pending city approval.

Our properties serve a high-end clientele, are kept clean and professionally maintained, are secure, and have demonstrated to be great neighbors to those around our current locations. We've included with this letter an additional letter that was written by a neighbor to one of the Legato Living homes in Elkhorn. We thought it might be helpful to have the perspective of someone in your shoes.

We are sure you may have many questions, and we would love to chat with you about any questions and concerns. **We'd like to invite you to stop by the house at 929 S. Cotner Blvd this Saturday between 9 and 10 am.** Both Tracy and I will be there along with our husbands and Erin Render, the founder of Legato Living. We believe our mission to serve those with memory care can bring a positive impact on both those with the disease and also the communities and families we serve. If Saturday morning does not work for you, please feel free to reach out to any of the individuals below, and we'll be happy to visit with you.

Jennifer Voss (best before 4 pm) - 402.661.9923. [jennifer@legatoliving.com](mailto:jennifer@legatoliving.com)  
Tracy Klein (best after 4 pm) - 402.290.7509. [tracy@legatoliving.com](mailto:tracy@legatoliving.com)  
Erin Render (founder, Legato Living) - 402.660.8616. [erin@legatoliving.com](mailto:erin@legatoliving.com)

Sincerely,  
Tracy Klein and Jennifer Voss

July 8, 2025

**To Whom It May Concern,**

When I first heard that an assisted living was being developed in our neighborhood, I'll admit—I was skeptical. Like many others, I had concerns. Would it change the character of our neighborhood? Would traffic increase? Would values decline? Would the home look or feel institutional? And I simply didn't understand what a residential assisted-living home actually was.

The neighborhood we live in is considered one of the area's premier communities with 30 acres of sprawling green space, ponds, walking trails, and several large fountains, so hearing that something like this would be built in my backyard was not what we moved here for.

Fast forward to today, and those concerns have completely faded.

The Legato Living home in our neighborhood has been a non-issue. You wouldn't even know it was anything other than a regular, beautifully kept home. It blends in seamlessly with the rest of the neighborhood. There's no noise, and absolutely no disruption. There may be a few more cars depending on the time of day but this would also be the case with large families and many teenage drivers!

What's more, after learning more about the model and seeing how respectfully it's run, I've come to really value what they're doing. It's comforting to know that families can have a dignified, high-quality care option for their loved ones—without it feeling like a facility. It's personal, it's quiet, and it's meaningful work that's happening right in my backyard.

I understand the hesitation—we had it too. But now that it's here, it truly hasn't changed anything in a negative way. If anything, it's added something positive and compassionate to our neighborhood.

Sincerely,

Ryan Fleischmann  
Resident of Five Fountains Neighborhood

████████████████████  
Elkhorn, NE 68022

Hello Laura,

Thank you for providing guidance on how to submit additional documents concerning the SP26008 appeal hearing that will convene on Monday, April 20 @ 3:00 p.m.

I am submitting four documents in this email.

1. Community Objections to Application - Petition signed by 78 community members
2. Summary of 40 Opposition Submissions
3. Legato Living Notification\_20260205 - Document delivered to homes within close proximity to 929 S Cotner Blvd
4. Traffic Statistics - most recent counts - the document is an extract from the 2024 Estimated 24 Hours Traffic Volumes list; traffic count years vary

I will be providing another document for distribution to the City Council members; however, I wanted to provide these documents to enable the City Council an opportunity to review them prior to Monday's hearing.

Thank you again for your time this morning and for ensuring these documents are shared with the City Council members. Please let me know if you have difficulty opening these documents. I can be reached by email or my cell phone: [REDACTED]

Julie Perez, [REDACTED]

# Neighbor Opposition Sentiment Analysis

Special Permit SP26008 — 929 S. Cotner Blvd., Lincoln, Nebraska

Prepared for Planning Commission Testimony | March 18, 2026

## Proposal at a Glance

The applicant, Kindred Oaks LLC (operating as Legato Living), seeks a special permit to convert a single-family residence at 929 South Cotner Boulevard in Lincoln's historic Piedmont neighborhood into a 12-resident memory care facility for individuals with Alzheimer's disease and other dementias. The property is situated in an R-1 Single-Family Residential district. The applicant's representative is Travis Klein.

Initial communications to neighbors in February 2026 represented the project as a small-scale operation. Upon learning the full scope — including the 12-resident capacity and extensive structural modifications, parking lot construction, and building additions — neighbors uniformly objected.

## Overview of Community Response

40

Opposition Letters

100%

In Opposition

30+

Cited Traffic Safety

45

Distinct Concerns

## Narrative Summary of Sentiment

The community response to Special Permit SP26008 is unequivocally and unanimously opposed. All 40 letters submitted to the Planning Commission expressly oppose the proposal, and not a single letter expresses support or neutrality. The opposition is notable not only for its volume but for the depth, specificity, and professional quality of the arguments raised.

Residents of the Piedmont neighborhood — many of whom have lived there for 20 or more years — describe a close-knit, historically significant community built on the expectation of continued single-family residential use. They express a profound sense of betrayal: they purchased homes here in good faith, invested in their properties, and participated in the restoration of neighborhood landmarks, only to see a commercial enterprise attempt to convert a residence on one of the neighborhood's busiest borders.

The dominant emotional register across the letters is one of calm, reasoned alarm. While the language is respectful and measured, the urgency is unmistakable. Writers invoke the irreversibility of the proposed conversion ("Once concrete is poured this cannot be undone"), the dangerous

precedent it would set for future commercial encroachment, and the real harm it would cause to children's safety, property values, emergency response times, and the welfare of the memory care residents themselves.

Importantly, the opposition is not rooted in hostility toward memory care as a concept. Several letter writers explicitly acknowledge the value of such facilities and even express sympathy for families navigating dementia care. Their argument is location-specific: this site, on a high-volume arterial road with no on-street parking, narrow sidewalks, an already-congested intersection adjacent to Leffler Middle School, and with a 60-foot setback from a busy street, is an inappropriate and potentially dangerous location for the proposed use.

The letters also raise credibility concerns about the applicant. Multiple residents note that the initial February 2026 notification understated the scale of the project, and that the applicant's use of the Legato Living facility in Elkhorn — situated on a 30-acre campus with ponds, green space, and walking trails — as a favorable comparison is misleading given the radically different setting proposed for Piedmont.

In sum, the community sentiment is: "We support memory care. We oppose this location." The opposition is organized, well-documented, and draws on the expertise of physicians, attorneys, business owners, and long-term residents who collectively make a compelling case for denial of SP26008.

## Key Concerns: Bulleted Summary

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### 1. Traffic Safety & Parking (Cited in 30+ letters — most common concern)

- **High traffic volume on Cotner Boulevard:** Cotner is a major arterial corridor with high daily vehicle counts. Residents and commuters already navigate dangerous conditions at the Cotner/Valley intersection, which sees multiple accidents annually, including a serious collision on March 11, 2026.
- **No on-street parking on Cotner:** There is zero on-street parking along Cotner Boulevard. All facility parking — for staff, visitors, healthcare providers, hospice workers, delivery vehicles, and contractors — would overflow onto Valley Road.
- **Valley Road is dangerously narrow:** When cars park on both sides of Valley Road, a one-lane situation is created. This road is already used by students biking and walking to Leffler Middle School, and by emergency vehicles from nearby Fire Station #7.
- **Intersection sight line problems:** Road curves and downhill slopes at Cotner/Valley obstruct sight lines and create slip hazards in winter. Jonathan Thomas describes accidents causing 2–3 hour traffic shutdowns.
- **Existing traffic generators compound the problem:** Bryan East Hospital, Leffler Middle School, and Fire Station #7 already stress the road network during peak hours. Adding a 12-resident care facility with continuous staff rotations and family visits will measurably worsen conditions.
- **Inadequate parking on the property:** The small driveway cannot accommodate the volume of vehicles associated with 24-hour facility operations. Spillover will be routine and chronic.

### 2. Zoning & Planning Violations (Cited in 18+ letters)

- **R-1 zoning designates single-family residential use:** The neighborhood is zoned R-1. Approving a commercial memory care facility sets a precedent that undermines the entire zoning framework.
- **Dangerous precedent:** Multiple residents warn that approval of this special permit would open the door to future commercial conversions throughout the neighborhood and similar residential areas across Lincoln.
- **Incompatible with neighborhood scale:** The proposed 12-resident operation is fundamentally a commercial healthcare business, not a home. It is incompatible in scale, operational character, and traffic generation with the surrounding single-family residences.
- **Conflicts with the Piedmont Redevelopment Plan:** Lance Perez and others reference the neighborhood's 2014 master plan, which affirms single-family residential character. The proposal conflicts with this long-term planning vision.
- **Limited notification radius:** Official notification was sent only to property owners within 200 feet. Residents argue that the traffic and value impacts extend far beyond this radius, disenfranchising many affected neighbors.

### 3. Property Value Impact (Cited in 17+ letters)

- **Direct reduction in home values:** Commercial use in a residential neighborhood creates downward pressure on property values. Piedmont homes command premium prices precisely because of the neighborhood's character and zoning integrity.
- **Retirement security at risk:** Several long-term residents, including David Benson, specifically note that their home equity is central to their retirement planning. A reduction in neighborhood desirability threatens their financial security.
- **Reduced tax base:** Jean Brigham and Ryan Beasley note that declining property values would reduce Lincoln's property tax base, affecting city services.
- **Irreversibility:** Once the property is structurally modified for commercial use, it cannot practically be returned to single-family use. The conversion is permanent.

### 4. Safety Risks for Memory Care Residents (Cited in 5+ letters)

- **Proximity to high-speed traffic:** The facility door would be approximately 60 feet from Cotner Boulevard, where vehicles travel at or above posted speed limits. This creates an acute hazard for residents with dementia who may attempt to leave unsupervised.
- **Elopement risk:** Wandering and elopement are common behaviors in individuals with Alzheimer's disease. The location directly adjacent to a major arterial road is among the least safe possible settings for this population.
- **Inadequate sidewalks:** Sidewalks near the property are 3–4 feet wide with no buffer between the walking surface and traffic lanes. They are dangerous for able-bodied pedestrians, let alone for elderly individuals with cognitive impairments.
- **No green space or outdoor safety buffer:** Unlike appropriate memory care facilities, there is no outdoor space, green buffer, or safe walking area. Karla Lester, a physician with dementia care expertise, contrasts this with the Credo Memory Care facility in Fort Scott, Kansas, which has proper setbacks, ample parking, a kitchen, and a backyard.

### 5. Neighborhood Character & History (Cited in 13+ letters)

- **Historic significance of Piedmont:** The Piedmont neighborhood was founded by William Jennings Bryan and developed by Charles Stuart. Its distinctive stone gate arches, recognized by the Lincoln Historical Society, are a landmark residents have personally funded to restore.
- **Unique backyard community culture:** Piedmont residents maintain connected backyards with shared gates — a distinctive social fabric that the presence of a commercial facility would disrupt.
- **Precedent of neighborhood decline:** Eric Schilmoeller and Jason & Shelly Laessig describe observing other historic Lincoln neighborhoods degrade after commercial conversions. Residents fear Piedmont would follow the same trajectory.
- **Pride in property maintenance:** Letter writers across the board describe a neighborhood where homeowners maintain the highest standards. The introduction of a business operation — with commercial signage, staff parking, and delivery vehicles — runs counter to this culture.

## 6. Applicant Misrepresentation & Credibility (Cited in 6+ letters)

- **Scope misrepresented in initial notice:** The February 6, 2026 notice to neighbors within 200 feet described a “small-scale operation.” The actual application reveals 12 residents, substantial structural additions, and parking lot construction.
- **Elkhorn comparison is misleading:** The applicant cited the Legato Living facility in Elkhorn (Five Fountains) as a comparable operation. That facility sits on a 30-acre campus with green space, ponds, and walking trails — an entirely different context.
- **Financial sustainability questions:** Suzanne Wise notes that Legato Living’s online presence focuses heavily on selling franchises, and questions the long-term viability of Kindred Oaks LLC. If the business fails or is sold, the permanently altered property would remain in the neighborhood.
- **No community need demonstrated:** Multiple writers note that Lincoln already has established, appropriately-located memory care facilities — Tabitha (Grace Pointe at 47th and Randolph), Eastmont, and Country Houses — and that no evidence of unmet demand has been provided.

## 7. Available Alternatives Proposed by Residents

- **Existing facilities already serve the community:** Tabitha, Eastmont, and Country Houses provide memory care in appropriate, purpose-built settings. No gap in service has been established.
- **Vacant commercial properties on O Street:** Jennifer & Scott Cappos identify multiple vacant commercial buildings and lots on O Street (including former Chucky Cheese, Red Lobster, and Joann’s locations) as suitable sites for a commercial healthcare operation.
- **Smaller facility, different location:** Jennifer & Scott Cappos suggest that a 4–6 bed facility in an appropriate location might be acceptable, though not at 929 S. Cotner.
- **Purpose-built facility:** Several residents argue that a 12-resident memory care operation should be housed in a purpose-built commercial structure with professional design, adequate parking, safe setbacks, and outdoor space.

## Selected Resident Voices

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The following statements reflect the range of sentiment expressed across the 40 letters.

"Save Piedmont!" — **David Benson**

"Once concrete is poured this cannot be undone!" — **Jonathan Thomas**

"Piedmont is a single family residential neighborhood." — **Multiple residents (repeated throughout letters)**

"I do not object to the purpose of this business" — **Sarah Peetz** — but firmly opposes this specific location

"This facility needs ample parking and adequate setback from major streets." — **Karla Lester, M.D.**

"Neighborhoods where this has been allowed degrade quickly." — **Eric Schilmoeller**

"This is a neighborhood not prepared for this traffic and parking influx." — **Rebekah Duweling**

## Concern Frequency Summary

Concern Category	Letters	Frequency
Traffic safety on Cotner Blvd. & Valley Road	30+	
Zoning / planning violations (R-1 district)	18+	
Property value reduction	17+	
Neighborhood character preservation	13+	
Facility operations / inadequate design	7+	
Applicant misrepresentation of project scope	6+	
Lack of demonstrated community need	6+	
Safety of memory care residents at this location	5+	

## Conclusion

The 40 opposition letters submitted regarding SP26008 represent one of the most comprehensive, well-researched, and unanimous community responses to a zoning application that the Piedmont neighborhood has produced. The opposition is not reflexive: it is grounded in specific planning

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principles, traffic data, medical expertise, historical knowledge, and first-hand experience with this intersection and roadway.

The core argument is simple and consistent across all 40 letters: the proposed use is commercially operational in nature, inappropriate for an R-1 residential district, physically ill-suited to the specific site, unsafe for the vulnerable population it proposes to serve, and a threat to property values, traffic safety, emergency response, and neighborhood character — with no demonstrated community need that cannot already be met by existing, appropriately-located facilities.

The community respectfully and firmly requests that the Planning Commission deny Special Permit SP26008.

*Analysis based on 40 public record opposition comments submitted to the Planning Commission | Special Permit SP26008 | March 18, 2026*

**LINK NUMBER, LOCATION, ESTIMATED AVERAGE DAILY TRAFFIC AND COUNT YEAR**

Source: <https://www.lincoln.ne.gov/files/sharedassets/public/v/1/ltu/transportation/traffic-engineering/adtv/2024-list.pdf>

LINK						LINK
NO	STREET	FROM	TO	ADT	YEAR	NO
13800	BENNET RD	S 38TH ST	S 46TH ST	160	2005	13800
13810	BENNET RD	S 46TH ST	S 54TH ST	90	2005	13810
13820	BENNET RD	S 54TH ST	S 68TH ST	50	2003	13820
13830	BENNET RD	S 68TH ST	S 82ND ST	40	2003	13830
13850	BENNET RD	S 96TH ST	S 110TH ST	30	2003	13850
13860	BENNET RD	S 110TH ST	S 120TH ST	20	2000	13860
13870	BENNET RD	S 120TH ST	S 134TH ST	70	2005	13870
13872	BENNET RD	S 134TH ST	S 148TH ST	100	2005	13872
13880	BENNET RD	S 148TH ST	JEFFERSON ST	100	2005	13880
3032	BENTON ST	N 98TH ST	N 102ND ST	80	2001	3032
10540	BLUFF RD	N 1ST ST	N 14TH ST	50	2001	10540
10550	BLUFF RD	N 27TH ST	N 40TH ST	70	2002	10550
10560	BLUFF RD	N 40TH ST	HWY 77	100	2002	10560
10570	BLUFF RD	HWY 77	N 70TH ST	270	2005	10570
10580	BLUFF RD	N 70TH ST	N 84TH ST	100	2002	10580
10590	BLUFF RD	N 84TH ST	N 98TH ST	30	2002	10590
10600	BLUFF RD	N 148TH ST	N 162ND ST	670	2022	10600
13052	BREAGAN RD	YANKEE HILL RD	S 98TH ST	480	2005	13052
13054	BREAGAN RD	S 98TH ST	ROKEBY RD	60	2005	13054
14280	BURNHAM ST	CODDINGTON ST	S FOLSOM ST	1250	2009	14280
5510	CALVERT ST	S 14TH ST	S 17TH ST	1000	2002	5510
5520	CALVERT ST	S 17TH ST	S 20TH ST	1000	2002	5520
5530	CALVERT ST	S 20TH ST	S 27TH ST	600	2009	5530
5540	CALVERT ST	S 27TH ST	S 33RD ST	2100	2002	5540
5550	CALVERT ST The Harbor at Calvert	S 33RD ST	S 40TH ST	1600	2002	5550
5560	CALVERT ST	S 40TH ST	SHERIDAN BLVD	1500	2002	5560
5570	CALVERT ST	SHERIDAN BLVD	S 48TH ST	4410	2022	5570
5580	CALVERT ST	S 48TH ST	S 56TH ST	2730	2022	5580
100	CAPITOL BEACH BLVD	MANCHESTER DR	W O ST	3180	2024	100
4490	CAPITOL PKWY	J ST	RANDOLPH ST	26770	2024	4490
4500	CAPITOL PKWY	RANDOLPH ST	S 27TH ST	24640	2021	4500
4510	CAPITOL PKWY	S 27TH ST	D ST	21480	2021	4510
4520	CAPITOL PKWY	D ST	A ST	23420	2021	4520
4485	CAPITOL PKWY/K ST	S 21ST ST (K ST)	J ST	16620	2022	4485
4480	CAPITOL PKWY/L ST	S 21ST ST (L ST)	J ST	15180	2022	4480
940	CENTENNIAL MALL	N ST	M ST	720	2023	940
950	CENTENNIAL MALL	O ST	N ST	1090	2023	950
960	CENTENNIAL MALL	P ST	O ST	1180	2022	960
3330	CHARLESTON ST	N 1ST ST	SUN VALLEY BLVD	4340	2022	3330
3340	CHARLESTON ST	N 6TH ST	N 10TH ST	1630	2024	3340
3150	CORNHUSKER HWY	N 1ST ST	I-180 WEST ON/OFF RAMP	19210	2023	3150
3160	CORNHUSKER HWY	I-180 WEST ON/OFF RAMP	N 11TH ST	25160	2024	3160
3170	CORNHUSKER HWY	N 11TH ST	N 14TH ST	29560	2024	3170
3180	CORNHUSKER HWY	N 14TH ST	ADAMS ST	23490	2021	3180
3190	CORNHUSKER HWY	ADAMS ST	N 20TH ST	28330	2024	3190
3200	CORNHUSKER HWY	N 20TH ST	N 27TH ST	29170	2024	3200
3210	CORNHUSKER HWY	N 27TH ST	STATE FAIR PARK DR	26100	2023	3210
3212	CORNHUSKER HWY	STATE FAIR PARK DR	N 33RD ST	32680	2024	3212
3220	CORNHUSKER HWY	N 33RD ST	N 35TH ST	29960	2022	3220
3230	CORNHUSKER HWY	N 35TH ST	N 40TH ST	20800	2022	3230
3240	CORNHUSKER HWY	N 40TH ST	N 48TH ST	18280	2024	3240
3250	CORNHUSKER HWY	N 48TH ST	SUPERIOR ST/HAVELOCK AVE	16520	2022	3250
3260	CORNHUSKER HWY	SUPERIOR ST/HAVELOCK AVE	N 56TH ST/LINK 55-X	19550	2022	3260
3270	CORNHUSKER HWY	N 56TH ST/LINK 55-X	N 70TH ST	11860	2022	3270
3280	CORNHUSKER HWY	N 70TH ST	FLETCHER AVE	11670	2022	3280
14070	CORNHUSKER HWY	FLETCHER AVE	N 84TH ST (W)	12520	2022	14070
14080	CORNHUSKER HWY	N 84TH ST (W)	N 84TH ST (E)	20670	2022	14080
14090	CORNHUSKER HWY	N 84TH ST (E)	N 98TH ST	20280	2012	14090

# LINK NUMBER, LOCATION, ESTIMATED AVERAGE DAILY TRAFFIC AND COUNT YEAR

LINK						LINK
NO	STREET	FROM	TO	ADT	YEAR	NO
9210	S 84TH ST	EIGER DR	NEBRASKA PKWY	16250	2024	9210
9220	S 84TH ST	NEBRASKA PKWY	YANKEE HILL RD	12430	2024	9220
9230	S 84TH ST	YANKEE HILL RD	ROKEBY RD	8410	2024	9230
9240	S 84TH ST	ROKEBY RD	SALTILLO RD	4810	2024	9240
15350	S 8TH ST	N ST	M ST	3420	2023	15350
15360	S 8TH ST	O ST	N ST	3510	2023	15360
9242	S 91ST ST	PINE LAKE RD	NEBRASKA PKWY	5400	2023	9242
12990	S 91ST ST	YANKEE HILL RD	NEBRASKA PKWY	3940	2023	12990
9250	S 96TH ST	SALTILLO RD	BENNET RD	120	2004	9250
9252	S 96TH ST	BENNET RD	WITTSTRUCK RD	110	2004	9252
9350	S 98TH ST	A ST	VAN DORN ST	420	2021	9350
9370	S 98TH ST	PIONEERS BLVD	OLD CHENEY RD	590	2021	9370
9390	S 98TH ST	PINE LAKE RD	YANKEE HILL RD	260	2004	9390
9400	S 98TH ST	BREAGAN RD	ROKEBY RD	170	2003	9400
9410	S 98TH ST	ROKEBY RD	SALTILLO RD	110	2003	9410
9360	S 98TH ST	VAN DORN ST	PIONEERS BLVD	210	2003	9360
310	S 9TH ST	O ST	N ST	26430	2023	310
320	S 9TH ST	N ST	M ST	26660	2023	320
330	S 9TH ST	M ST	L ST	26400	2023	330
340	S 9TH ST	L ST	K ST	25540	2023	340
345	S 9TH ST	K ST	G ST	19380	2022	345
350	S 9TH ST	G ST	D ST	17390	2022	350
360	S 9TH ST	D ST	A ST	17610	2023	360
370	S 9TH ST	A ST	SOUTH ST	17080	2023	370
380	S 9TH ST	SOUTH ST	VAN DORN ST	14040	2024	380
382	S 9TH ST	VAN DORN ST	HIGH ST	24670	2024	382
1284	S ANTELOPE VALLEY PKWY	O ST	N ST	19630	2021	1284
1285	S ANTELOPE VALLEY PKWY	N ST	M ST	18700	2021	1285
1286	S ANTELOPE VALLEY PKWY	M ST	L ST	18760	2021	1286
1287	S ANTELOPE VALLEY PKWY	L ST	K ST	10580	2021	1287
40	S CODDINGTON AVE	W A ST	W SOUTH ST	11090	2022	40
8220	S CODDINGTON AVE	W SOUTH ST	W VAN DORN ST	6130	2022	8220
8230	S CODDINGTON AVE	W VAN DORN ST	W BURNHAM ST	4170	2022	8230
8240	S CODDINGTON AVE	W BURNHAM ST	W CLAIRE BLVD	1560	2001	8240
8250	S CODDINGTON AVE	W CLAIRE BLVD	W PLEASANT HILL RD	1800	2009	8250
8260	S CODDINGTON AVE	W PLEASANT HILL RD	W DENTON RD	1500	2021	8260
1930	S COTNER BLVD	SUMNER ST	SOUTH ST	7600	2010	1930
1940	S COTNER BLVD	S 48TH ST	SUMNER ST	5760	2022	1940
1950	S COTNER BLVD	A ST	S 48TH ST	7000	2022	1950
1960	S COTNER BLVD Blind Curve	VALLEY RD	A ST	5120	2021	1960
1970	S COTNER BLVD 929 S Cotner Blvd	RANDOLPH ST	VALLEY RD	5040	2021	1970
1980	S COTNER BLVD	N ST	RANDOLPH ST	12090	2018	1980
1982	S COTNER BLVD	O ST	N ST	11710	2024	1982
115	S FOLSOM ST	W SOUTH ST (E)	W SOUTH ST (W)	6160	2022	115
120	S FOLSOM ST	W A ST	W SOUTH ST (E)	5020	2016	120
130	S FOLSOM ST	ROSA PARKS WAY	W A ST	6930	2022	130
8390	S FOLSOM ST	W SOUTH ST (W)	FOLSOM ST CONNECTOR	5800	2022	8390
8400	S FOLSOM ST	FOLSOM ST CONNECTOR	W BURNHAM ST	2500	2006	8400
8410	S FOLSOM ST	W BURNHAM ST	W PIONEERS BLVD	3680	2024	8410
8420	S FOLSOM ST	W PIONEERS BLVD	W OLD CHENEY RD	2810	2024	8420
8430	S FOLSOM ST	W OLD CHENEY RD	W AMARANTH LN	2200	2024	8430
8432	S FOLSOM ST	W AMARANTH LN	W DENTON RD	60	2009	8432
14250	SALT CREEK RDWY	N 10TH ST	N 14TH ST	15420	2024	14250
14252	SALT CREEK RDWY	N 14TH ST	N ANTELOPE VALLEY PKWY	16030	2024	14252
14520	SALT CREEK RDWY	N ANTELOPE VALLEY PKWY	N 21ST ST	11160	2022	14520
14530	SALT CREEK RDWY	N 21ST ST	N 27TH ST ACCESS RD	10680	2015	14530
13500	SALTILLO RD	S 1ST ST	HWY 77	200	2005	13500
13520	SALTILLO RD	S 14TH ST	S 25TH ST	7180	2010	13520

# LINK NUMBER, LOCATION, ESTIMATED AVERAGE DAILY TRAFFIC AND COUNT YEAR

LINK NO	STREET	FROM	TO	ADT	YEAR	LINK NO
8350	SW 12TH ST	W OLD CHENEY RD	W PHEASANT HILL RD	1700	2009	8350
8360	SW 12TH ST	W PHEASANT HILL RD	W DENTON RD	1250	2021	8360
8370	SW 12TH ST	W DENTON RD	W ROKEBY RD	1190	2005	8370
8270	SW 14TH ST	W SALTILLO RD	W BENNET RD	520	2005	8270
8272	SW 14TH ST	W BENNET RD	W WITTSTRUCK RD	320	2005	8272
8274	SW 14TH ST	W WITTSTRUCK RD	W ROCA RD	290	2005	8274
8200	SW 27TH ST	W DENTON RD	W ROKEBY RD	130	2001	8200
8210	SW 27TH ST	W ROKEBY RD	W SALTILLO RD	110	2001	8210
8130	SW 29TH ST	W SALTILLO RD	W BENNET RD	140	2005	8130
8132	SW 29TH ST	W BENNET RD	W WITTSTRUCK RD	120	2005	8132
8440	SW 2ND ST	W SALTILLO RD	W BENNET RD	60	2001	8440
8442	SW 2ND ST	W BENNET RD	W WITTSTRUCK RD	10	2001	8442
8050	SW 40TH ST	W O ST	W A ST	2990	2023	8050
8060	SW 40TH ST	W A ST	W VAN DORN ST	1870	2021	8060
8070	SW 40TH ST	W CLAIRE AVE	W OLD CHENEY RD	110	2002	8070
8080	SW 40TH ST	W OLD CHENEY RD	W DENTON RD	130	2002	8080
8100	SW 40TH ST	W DENTON RD	W ROKEBY RD	130	2022	8100
8110	SW 40TH ST	W ROKEBY RD	W SALTILLO RD	120	2005	8110
8010	SW 42ND ST	W SALTILLO RD	W BENNET RD	80	2001	8010
8012	SW 42ND ST	W BENNET RD	W WITTSTRUCK RD	60	2001	8012
8014	SW 42ND ST	W WITTSTRUCK RD	W ROCA RD	70	2001	8014
7930	SW 56TH ST	W VAN DORN ST	W PIONEERS BLVD	190	2002	7930
7940	SW 56TH ST	W PIONEERS BLVD	W CLAIRE AVE	150	2002	7940
7950	SW 56TH ST	W CLAIRE AVE	W OLD CHENEY RD	160	2002	7950
7960	SW 56TH ST	W OLD CHENEY RD	W DENTON RD	150	2002	7960
7970	SW 56TH ST	W DENTON RD	W YANKEE HILL RD	190	2004	7970
7980	SW 56TH ST	W YANKEE HILL RD	W ROKEBY RD	110	2004	7980
7990	SW 56TH ST	W ROKEBY RD	W SALTILLO RD	40	2004	7990
7880	SW 58TH ST	W SALTILLO RD	W BENNET RD	30	2002	7880
7874	SW 63RD ST	W O ST	W A ST	210	2003	7874
7840	SW 70TH ST	W A ST	W VAN DORN ST	40	2005	7840
7850	SW 70TH ST	W DENTON RD	W YANKEE HILL RD	210	2004	7850
7860	SW 70TH ST	W YANKEE HILL RD	W ROKEBY RD	160	2004	7860
7870	SW 70TH ST	W ROKEBY RD	W SALTILLO RD	150	2004	7870
7800	SW 72ND ST	W SALTILLO RD	W BENNET RD	50	2004	7800
7802	SW 72ND ST	W BENNET RD	W WITTSTRUCK RD	90	2004	7802
7804	SW 72ND ST	W WITTSTRUCK RD	ROCA RD	90	2004	7804
7770	SW 84TH ST	W YANKEE HILL RD	W ROKEBY RD	90	2003	7770
7780	SW 84TH ST	W ROKEBY RD	KOLBROOK RD	20	2003	7780
7642	SW 86TH ST	W BENNET RD	W WITTSTRUCK RD	40	2003	7642
4800	TETON DR	CAMPBELL DR	S 70th ST	3010	2022	4800
3282	THERESA ST	DEAD END	N 27TH ST	3100	2019	3282
3284	THERESA ST	N 27TH ST	STATE FAIR PARK DR	1970	2019	3284
1360	TIPPERARY TR	S 27th ST	OLD CHENEY RD	2160	2024	1360
2490	TOUZALIN AVE	FREMONT ST	ADAMS ST	2570	2022	2490
2500	TOUZALIN AVE	HAVELOCK AVE	FREMONT ST	6200	2022	2500
4780	VALLEY RD	S 44TH ST	S 48TH ST	1000	2002	4780
4782	VALLEY RD	Intersection south of 929 S Cotner Blvd	S 48TH ST	690	2021	4782
4790	VALLEY RD	of 929 S Cotner Blvd	S COTNER BLVD	740	2021	4790
5370	VAN DORN ST	PARK BLVD	S 9TH ST	16580	2024	5370
5380	VAN DORN ST	S 9TH ST	S 10TH ST	4870	2024	5380
5390	VAN DORN ST	S 10TH ST	S 13TH ST	5450	2024	5390
5400	VAN DORN ST	S 13TH ST	S 17TH ST	6580	2023	5400
5410	VAN DORN ST	S 17TH ST	S 20TH ST	7190	2023	5410
5420	VAN DORN ST	S 20TH ST	S 27TH ST	6940	2022	5420
5430	VAN DORN ST	S 27TH ST	SHERIDAN BLVD	4030	2022	5430
5440	VAN DORN ST	S 33RD ST	S 40TH ST	4690	2023	5440
5450	VAN DORN ST	S 40TH ST	S 48TH ST	4680	2023	5450