



A95335

25R-341

Introduce: August 11, 2025

AMENDED SUBSTITUTE RESOLUTION NO. A- **95335**

1 WHEREAS, under the provisions of Section 25 and 25a of Article IX of the Charter of the City of
2 Lincoln and Chapter 3.06 of the Lincoln Municipal Code, the biennial budget for the City of Lincoln was
3 submitted on June 10, 2024, and adopted on August 26, 2024; and

4 WHEREAS, under Chapter 3.06 of the Lincoln Municipal Code, the City Council may revise the
5 previously adopted biennial budget pursuant to Nebraska State Statute § 13-511, which allows the
6 governing body to revise the previously adopted budget due to circumstances which could not
7 reasonably have been anticipated at the time the budget was adopted; and

8 WHEREAS, under the provisions of Section 26 of Article IX of the City Charter and Chapter 3.06 of
9 the Lincoln Municipal Code and Nebraska Revised Statute § 13-511, a public hearing on the proposed
10 revised budget was held on August 18, 2025, notice thereof having been published in one issue of the
11 Lincoln Journal Star, a newspaper of general circulation in the City, more than five days before such
12 hearing; and

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

- 15 1. At the time the Biennial Budget for 2024-26 was adopted it was not known what the
16 amount of the adjustment in the valuation would be from the County Assessor revaluing
17 properties in Lancaster County for the second year 2025-26 of the Biennial Budget. In
18 addition, it was not known that voters would approve a stormwater bond and an increase in
19 the tax levy for debt service to finance it in November of 2024. Therefore, the property tax
20 rate is changed from .29533 to .29732 per \$100 of valuation to reflect voter-approval of the
21 stormwater bond. Based on that tax rate and the County assessor valuation for 2025-26,
22 property tax revenue to support the 2025-26 budget is hereby increased to \$102,973,319.
- 23 2. Since the Biennial Budget for 2024-26 was adopted, circumstances which could not
24 reasonably have been anticipated at the time the budget was adopted dictate the need for
25 adjustments. The original adopted budget of expenditures cannot be reduced during the
26 remainder of the biennium to meet the need for additional funding because resources for
27 the biennium are fully committed to provide community services or fund capital projects.
28 Therefore, the following adjustments are necessary:

1 a. The six-year Capital Improvement Program for 2024-25 through 2030-31 and the
 2 2024-26 Biennial Operating Budget adopted by Resolution A-94746 are hereby
 3 amended as of August 31, 2025, for 2024-25 and the City Council hereby
 4 appropriates the designated funds and directs the Finance Director to make the
 5 necessary adjustments to the biennial budget resolution schedules as follows:

Amount	BU Object	Description
1,000,000	79500.5023/9120 18002.9220	StarTran 2024-25 operating budget shortfall

6 b. The six-year Capital Improvement Program for 2024-25 through 2030-31 and the
 7 2024-26 Biennial Operating Budget adopted by Resolution A-94746 are hereby
 8 amended as of September 1, 2025 for 2025-26 and the City Council hereby
 9 appropriates the designated funds and directs the Finance Director to make the
 10 necessary adjustments to the biennial budget resolution schedules as follows:

Amount	BU Object	Description
764,940	78440.6234/6235	Debt Service on 2025 Stormwater bonds
935,734	15001.5988	City Contribution to Police & Fire Pension
150,000	06014.5021	Pay Increases for Emergency Service/911 Dispatchers
1,500,000	09011.9237 (409490.6138/9165)	Pool maintenance and repairs contingency fund

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

	2025-26 Appropriated <u>Amount – 90%</u>	2025-26 Total Tax as <u>Levied – 100%</u>	2025-26 Per \$100 <u>Market Value</u>
General	\$76,288,797	\$84,765,330	.22028
Library	10,281,007	11,423,341	.02968
Police & Fire Pension	13,297,657	14,775,174	.03839
Bond Interest & Redemption	<u>3,105,858</u>	<u>3,450,953</u>	<u>.00897</u>
Total Levy	\$102,973,319	\$114,414,798	0.29732

- 1 4. There is hereby appropriated and transferred as of August 31, 2025, \$858,000 of Health
2 Fund balance (12075.9220) to Misc Contractual (12161.5621/9140) to fund the increase in
3 the FY2024-25 Animal Control kennel contract.
- 4 5. There is hereby appropriated and transferred as of September 1, 2025, \$198,000 of Health
5 Fund balance (12075.9220) to Misc. Contractual (12161.5621/9140). There is also hereby
6 appropriated as of September 1, 2025, \$480,000 Misc. Contractual/Pound Fees/Kennel
7 Surcharge (12161.5621/3221.02) to fund the FY2025-26 Animal Control kennel contract.
- 8 6. As of August 31, 2025, there is hereby appropriated \$2,500,000 of Health Fund balance for
9 completion of the remodeling of Health Department offices (412002.6132/9165) Health
10 Dept. Office Remodel/CIP General Revenue and (12075.9237) Health Fund/CIP Transfer.
- 11 7. To facilitate moving the City County Employee Wellness Coordinator from the Health
12 Department to the Human Resources Department, there is hereby lapsed \$95,694 of
13 expense and revenue appropriations for 1.0 FTE Public Health Educator III from the Health
14 Department and there is hereby appropriated \$95,694 of expense and revenue for 1.0 FTE
15 Human Resources Specialist to the Human Resources Department.
- 16 8. Whereas Lancaster County/Public Building Commission has eliminated funding for 1.0 FTE
17 Human Resources Business Partner previously funded 100% by Lancaster County/Public
18 Building Commission for \$149,039 and whereas, Lincoln Transportation and Utilities
19 Department has a need for additional support from Human Resources for \$169,341.
20 Lancaster County/Public Building Commission revenue is hereby lapsed. Lincoln
21 Transportation and Utilities revenues are hereby appropriated.

\$	24,131	04001.5728	Police/General Management/Schools & Conf.
\$	35,000	04001.6078	Police/General Management/Office Equipment
\$	40,000	04009.5223	Police/Administrative Support/Audio Video Supplies
\$	50,867	04009.5263	Police/Administrative Support/Wearing Apparel
\$	184,658	04009.5272	Police/Administrative Support/Program Supplies
\$	40,000	04009.5420	Police/Administrative Support/Minor Equipment
\$	20,000	04009.5423	Police/Administrative Support/Minor Computers
\$	32,827	04009.5728	Police/Administrative Support/Schools and Conferences
\$	330,000	04009.5865	Police/Administrative Support/Minor Bldgs & Grounds
\$	119,387	04009.5873	Police/Administrative Support/Radio Maintenance & Repair
\$	100,000	04009.5961	Police/Administrative Support/Education and Training
\$	62,201	04009.6062	Police/Administrative Support/Audio Visual Equipment
\$	170,929	04009.6076	Police/Administrative Support/Misc Equipment
\$	5,800	04023.5272	Police/Oper-Gen Mgmt/Program Supplies
\$	200,000	04023.5420	Police/Oper-Gen Mgmt/Minor Equipment
\$	130,000	04023.5859	Police/Oper-Gen Mgmt/Equip Maintenance Contract
\$	64,662	04023.5865	Police/Oper-Gen Mgmt/Minor Bldgs & Grounds Improvement
\$	95,199	04023.6076	Police/Oper-Gen Mgmt/Misc Equipment
\$	1,659,000	04075.5989	Police/CARES/Misc Other Serv & Chgs
\$	250,000	05001.5628	Fire/Fire Administration/Consultant Services
\$	100,000	05001.5728	Fire/Fire Administration/Schools & Conferences
\$	145,000	05001.6072	Fire/Fire Administration/Furniture & Fixtures > \$10K
\$	50,000	05003.5851	Fire/Fire Maintenance/Apparatus Repair & Maintenance
\$	100,000	05003.5860	Fire/Fire Maintenance/Fleet Maintenance Repair
\$	200,000	05003.5870	Fire/Fire Maintenance/Other Building Maintenance
\$	360,000	05003.6071	Fire/Fire Maintenance/Fire Equipment
\$	200,000	05003.6076	Fire/Fire Maintenance/Miscellaneous Equipment
\$	610,000	05004.5021	Fire/Fire Emergency Services/Regular Salaries
\$	860,000	05004.5023	Fire/Fire Emergency Services/Overtime Pay @ 1.5
\$	50,000	05004.5644	Fire/Fire Emergency Services/Medical Services

\$	221,897	05004.6064	Fire/Fire Emergency Services/Cars & Trucks
\$	4,782,000	05075.5989	Fire/CARES/Misc Other Serv & Chgs
\$	1,005,000	05080.5989	Fire/EMS Fund/CARES/Misc Other Serv & Chgs
\$	16,423	06014.5423	Police/911 Communications/Minor Computer/PC/Laptop
\$	15,232	06014.5865	Police/911 Comm./Bldg & Grounds Improvement
\$	30,000	06014.6069	Police/911 Communications/Data Processing Equipment
\$	68,572	06014.6072	Police/911 Communications/Furniture
\$	236,000	06014.6076	Police/911 Communications/Misc. Equip.
\$	8,000	06065.6069	Police/Radio Maintenance/Data Processing Equipment
\$	15,000	06065.6076	Police/Radio Maintenance/Misc. Equipment
\$	13,095	06065.6085	Police/Radio Maintenance/Radio Equipment
\$	2,700	06263.5259	IS/Oracle JDE/Other Oper Supplies
\$	154,207	06263.5633	IS/Oracle JDE/Software
\$	3,781	06263.5859	IS/Oracle JDE/Equip Maint Contracts
\$	99,123	06263.5874	IS/Oracle JDE/Software Maintenance
\$	3,130,031	06265.5621	IS/CJIS System/Misc Contractual
\$	100,000	08003.5761	Bldg & Safety/Plan Review/Microfilming
\$	30,000	10001.5633	HR/Human Resources/Software
\$	6,000	12151.5420	Health/Dental/Minor Equipment
\$	15,000	12151.6076	Health/Dental/Misc Equip
\$	6,000	12172.5264	Health/Computer Resources/Computer-Word Proc Suppl
\$	100,000	12172.5423	Health/Computer Resources/Minor Computer-PC-Laptop
\$	19,955	12172.6069	Health/Computer Resources/Tech-Computer>\$10K
\$	50,000	13012.5621	WIOA/WIOA Board Support/Misc. Contractual Service
\$	200,000	14004.6075	Library/Keno/Library Media
\$	70,364	14010.5637	Library/Bldg & Grounds/ Engineering Services
\$	142,770	14010.5870	Library/Bldg & Grounds/Other Bldg. Maint.
\$	72,497	14010.6132	Library/Bldg & Grounds/Buildings
\$	91,136	14012.6075	Library/Library Support Services/Library Media
\$	2,849,425	17004.5638	Community Health Endowment/Grants

\$ 2,801,220	18001.5989	Contingency/Misc Other Serv & Chgs
\$ 1,491,778	18002.5081	General Expense/Health Insurance
\$ 2,445,985	18002.5085	General Expense/Pension
\$ 1,538,080	18002.5086	General Expense/Social Security
\$ 3,711,000	18002.5099	General Expense/27th PP FICA and Pension Exp
\$ 52,018	18002.5423	General Expense/Minor Computer/PC/Laptop
\$ 1,410,434	18002.5621	General Expense/Misc. Contractual
\$ 95,303	18002.5624	General Expense/Auditing
\$ 410,930	18002.5631	General Expense/DP Service
\$ 135,268	18002.5632	General Expense/Sys, Dev.
\$ 582,333	18002.5633	General Expense/Software
\$ 57,390	18002.5636	General Expense/Demolition of Buildings
\$ 545,561	18002.5642	General Expense/Legal Services
\$ 52,114	18002.5646	General Expense/State/Federal Lobbying
\$ 529,749	18002.5657	General Expense/Human Service Contracts
\$ 526,810	18002.5658	General Expense/City-wide Payroll System
\$ 162,601	18002.5659	General Expense/Oracle Financial System
\$ 134,330	18002.5865	General Expense/Minor Bldg. & Grounds Imp.
\$ 217,798	18002.5878	General Expense/Problem Resolution Team
\$ 116,528	18002.5880	General Expense/Graffiti Abatement
\$ 80,459	18002.5962	General Expense/Election Expense
\$ 275,989	18002.5970	General Expense/Court & Litigation
\$ 110,690	18002.5998	General Expense/Witness Fees
\$ 441,394	18002.6024	General Expense/City Share Impact Fees (Low Income)
\$ 83,896	18002.6027	General Expense/City Share Impact Fees (Econ, Dev.)
\$ 219,000	18002.6029	General Expense/Vehicle Equip Replacement
\$ 171,776	18002.6033	General Expense/Pershing Post Closure
\$ 100,000	18002.9221	General Expense/City Match Federal Program
\$ 187,627	18013.5822	Street Light/Electricity Streetlights
\$ 301,483	18013.5960	Street Light/Damage to Property

\$	492,000	18013.6238	Street Light/Lease Principal
\$	137,744	18013.6239	Street Light/Lease interest
\$	2,660,387	18080.9220	Vehicle/Technology Purchases/Cash Transfers Out
\$	115,136	19001.9227	Interfund Transfers/City Share - WIOA
\$	271,363	72100.6998	LTU/TSTP Budget/Equipment
\$	183,500	72200.6998	LTU/NETP Budget/Equipment
\$	510,000	78665.5868	LTU/Municipal Serv Cntr/Oper Maint and Repair
\$	253,000	78665.6132	LTU/Municipal Serv Cntr/Buildings
\$	95,000	79110.6015	LTU/Drainage/Reimbursement for Services
\$	573,000	79110.6029	LTU/Drainage/Vehicle/Equipment Replacement
\$	149,019	79110.6076	LTU/Drainage/Misc Equip
\$	415,000	79135.5326	LTU/Snow Removal Maintenance/Street Paving/Maint Sup
\$	137,000	79135.5621	LTU/Snow Removal Maintenance/Misc Contractual Services
\$	407,000	79135.5629	LTU/Snow Removal Maintenance/Cont Support-Snow Removal
\$	140,000	79135.5921	LTU/Snow Removal Maintenance/Lease of Equipment
\$	293,000	79135.5924	LTU/Snow Removal Maint/Rent of Machinery & Equipment
\$	335,000	79135.6029	LTU/Snow Removal Maint/Vehicle/Equipment Replacement
\$	87,000	79135.6076	LTU/Snow Removal Maintenance/Miscellaneous Equipment
\$	301,227	79140.5621	LTU/Streets & Highways/Misc Contractual Services
\$	30,377	79155.6137	LTU/Streetscapes/Nursery Stock

- 1 16. There is hereby appropriated to each departmental operating budget, in the Aging Fund,
2 Animal Control Fund, General Fund, Health Fund, Library Fund, Star Tran Fund, and 911
3 Communications Fund, 100% of the unencumbered operating appropriations as shown in
4 the final Appropriations Status Report as of August 31, 2025.
- 5 17. The unencumbered appropriations and cash (where necessary) from the budget for the
6 fiscal year beginning September 1, 2024, are hereby transferred up to the following
7 amounts effective August 31, 2025:

Transfer max \$	Transfer From:	Description
\$ 60,436	13001.5621	UD/Administration/Misc Contr. Services
\$ 149,725	18002.5081	General Expense/Health Insurance
\$ 4,030	18002.5856	General Expense/City Share Linc Center Maint.
	Transfer To:	
\$ 149,725	102854.9140	2008 Perot Systems Surplus/Cash Transfers In
\$ 4,030	413536.6137/9165	UD/Downtown Public Improvements (13001.9234)
\$ 60,436	413824.5640/9165	UD/Housing HVAC Prgm/Taxable Grants/Loans (13001.9234)

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

Transfer max \$	Transfer From:	Description
\$ 1,595,674	05003.6029	Fire/Fire Maintenance/Vehicle/Equip
\$ 95,000	12114.5021	Health/CHS/Home and Com. Based/Salaries
\$ 434,676	18002.5081	General Expense/Health Insurance
\$ 83,000	18015.9220	93 Storm Recovery (FEMA)/Cash Transfers Out
\$ 70,013	18029.9220	97 Storm Recovery (FEMA)/Cash Transfers Out
\$ 11,340	295301.9250	Donations/Fire CPR Certification
\$ 13,860	295550.9220	Donations/Bureau of Fire Prevention/Cash Transfers Out
\$ 74,145	295837.9250	Donations/CIP Interest Earned/Cash Transfers Out
\$ 39,805	79140.5321	LTU/Streets & Highways/Asphalt
\$ 100,000	79145.5021	LTU/Street Maintenance/Traffic/Regular Salaries
\$ 77,000	79145.5272	LTU/Street Maintenance/Traffic/Program Supplies
\$ 145,000	79145.5631	LTU/Street Maintenance/Traffic/Data Processing Service

\$	45,000	79145.5724	LTU/Street Maintenance/Traffic/Vehicles-Fuel,Maint, Ins
\$	474,000	79150.5921	LTU/Sanitation/Lease of Equipment
\$	241,000	79155.5989	LTU/Streetscapes/Misc Other Services & Charges
\$	6,635	79155.6072	LTU/Streetscapes/Furniture & Fixtures
\$	47,888	79155.6073	LTU/Streetscapes/Heavy Equipment
\$	2,514,176	79160.6073	LTU/Fleet Services-Internal/Heavy Equipment
		Transfer To:	
\$	79,013	03001.5021	Law/Law Department/Regular Salaries
\$	1,595,674	05003.6064	Fire/Fire Maintenance/Cars & Trucks
\$	11,340	05009.5023/9150	Fire/Fire CPR/Overtime Pay @ 1.5
\$	13,860	08012.5922/9140	Bldg & Safety/Fire & Bomb Investigation/Educ/Rent of Bldgs & Lots
\$	75,000	09595.5022	Parks & Rec/Calvert CRD/Unclassified Salaries
\$	20,000	12151.5420	Health/Dental/Minor Equipment
\$	4,000	12172.5264	Health/Computer Resources/Computer-Word Proc Suppl
\$	40,000	12172.5423	Health/Computer Resources/Minor Computer, PC, Laptop
\$	31,000	12172.6069	Health/Computer Resources/Tech Computer Equip>\$10K
\$	83,000	13005.5021	UD/Downtown Redev - Spec Proj/Regular Salaries
\$	74,145	13001.5230/9150	UD/Urban Develop Administration/Furniture & Fixtures<\$10K
\$	83,000	18002.5423	General Expense/Minor Computer/PC/Laptop
\$	10,145	18002.5856	General Expense/City Share Linc Center Maint
\$	234,000	18002.6231	General Expense/Bond Principal-PD by Cit
\$	39,805	79140.5924	LTU/Streets & Highways/Rent of Machinery & Equipment
\$	115,000	79145.5259	LTU/Street Maintenance/Traffic/Other Operating Supplies

\$ 75,000	79145.5337	LTU/Street Maintenance/Traffic/Traffic Signal Repair Supplies
\$ 177,000	79145.6029	LTU/Street Maint/Traffic/Vehicle/Equipment Replacement
\$ 474,000	79150.6029	LTU/Sanitation/Vehicle/Equipment Replacement
\$ 299,054	79155.5621	LTU/Streetscapes/Misc Contractual Services
\$ 20,000	79160.5628	LTU/Fleet Services-Internal/Consultant Services
\$ 2,514,176	79160.6064	LTU/Fleet Services-Internal/Cars & Trucks

- 1 19. Except as specifically amended herein all provisions of Resolution A-94746 adopted by the
2 Council on August 26, 2024 remain in full force and effect.
- 3 20. The Finance Director is hereby authorized to change the schedules and attachments to
4 accurately reflect this resolution.

See further Council
Proceedings on next page.

Introduced by:

Approved as to Form & Legality:



City Attorney

Approved this 3rd day of Sept, 2025:



Mayor

Note on administrative adjustment due to August 26, 2025 corrected 2025 Certification of Taxable Value for the City of Lincoln

On August 26, 2025, the County Assessor sent a corrected 2025 Certification of Taxable Value for the City of Lincoln to the Finance Director. The corrected certification was \$7,100 less than the previously issued certification issued on August 20, 2025. This reduced the General Fund property tax revenue \$20. Per City Charter only 90% of property tax is appropriated in support of the budget. Per the Budget Amendment Resolution the Finance Director is authorized to adjust the following amended substitute resolution to reflect this correction and ensure a balanced budget. This amended substitute resolution and budget schedules reflect the \$18 reduction (90% appropriated property tax) in the General Fund property tax and a corresponding \$18 increase in appropriation of General Fund balances.

**CERTIFICATION OF TAXABLE VALUE
And GROWTH VALUE**
{format for all counties and cities}

Tax Year 2025
{certification required on or before August 20th of each year}

TO: CITY OF LINCOLN

CORRECTED NOTICE 8/25/25

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (county or city)	Growth Value*	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage***
LINCOLN	City / Municipality - 07	672,122,670	38,482,346,192	35,463,614,606	1.90%

**Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.
***Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I Dan Nolte, Lancaster Assessor/Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Dan Nolte

(signature of county assessor)

08/20/2025

(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Appendix A
MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
FORM

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

July 24, 2025

Notice to file the Annual Certification of Program Compliance and Signing Resolution with the Nebraska Board of Public Roads Classifications and Standards (NBCS) by October 31, 2025.

Please make this an agenda item for your next City Council / Village Board meeting and return to the NBCS by October 31, 2025.

To avoid the suspension of Highway-User Revenue to your municipality please complete the enclosed **MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE and SIGNING RESOLUTION** and **return them to the NBCS by October 31, 2025.** Reference Neb. Rev. Stat. §§39-2120 and 39-2121(1).

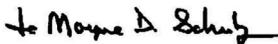
Penalties for failure to comply can be found in the following State Statutes:

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

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

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

Sincerely,



LeMoyne D. Schulz
Secretary for the Board

LDS/2025

Attachments (2)

Vicki Kramer, Director
Department of Transportation

Board of Public Roads Classifications and Standards
1400 Nebraska Parkway
PO Box 94759
Lincoln, NE 68509-4759
dot.nebraska.gov

OFFICE 402-479-4436
ndot.blshelp@nebraska.gov

Kyle A. Anderson
Valley

Roger A. Figard
Lincoln

Barbara J. Keegan
Alliance

Russell Kreachbaum, Jr.
Central City

James A. Litchfield
Wakefield

Steven D. Ramos
Norfolk

Nathan Sorben
Lincoln

Brandon Varilek
Lincoln

Edward R. Wootton, Sr.
Bellevue

LeMoyne D. Schulz
Secretary – ex officio

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to **return both pages of the original document** by the filing deadline (October 31, 2025) may result in the suspension of Highway Allocation funds until the documents are filed.

RESOLUTION

**SIGNING OF THE
MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
2025**

Resolution No. _____

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

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

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

Adopted this _____ day of _____, 20____ at _____ Nebraska.
(Month)

City Council/Village Board Members

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

Attest:

(Signature of Clerk)

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**MUNICIPAL
ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
TO
NEBRASKA BOARD OF PUBLIC ROADS CLASSIFICATIONS
AND STANDARDS
2025**

In compliance with the provisions of the State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requiring annual certification of program compliance to the Board of Public Roads

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

hereby certifies that it:

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

Levin Taylor Baird
Signature of Mayor Village Board Chairperson (Required)

9/3/2025
(Date)

Signature of City Street Superintendent (Optional)

(Date)

Return the completed original signing resolution and annual certification of program compliance by October 31, 2025 to:

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



NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

July 24, 2025

Notice to file the Annual Certification of Program Compliance and Signing Resolution with the Nebraska Board of Public Roads Classifications and Standards (NBCS) by October 31, 2025.

Please make this an agenda item for your next City Council / Village Board meeting and return to the NBCS by October 31, 2025.

To avoid the suspension of Highway-User Revenue to your municipality please complete the enclosed **MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE** and **SIGNING RESOLUTION** and **return them to the NBCS by October 31, 2025.** Reference Neb. Rev. Stat. §§39-2120 and 39-2121(1).

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

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

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

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

Sincerely,



LeMoyne D. Schulz
Secretary for the Board

LDS/2025

Attachments (2)

Vicki Kramer, Director
Department of Transportation

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

Kyle A. Anderson
Valley

Roger A. Figard
Lincoln

Barbara J. Keegan
Alliance

Russell Kreachbaum, Jr.
Central City

James A. Litchfield
Wakefield

Steven D. Ramos
Norfolk

Nathan Sorben
Lincoln

Brandon Varilek
Lincoln

Edward R. Wootton, Sr.
Bellevue

LeMoyne D. Schulz
Secretary – ex officio

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to return both pages of the original document by the filing deadline (October 31, 2025) may result in the suspension of Highway Allocation funds until the documents are filed.

RESOLUTION

**SIGNING OF THE
MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
2025**

Resolution No. _____

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

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

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

Adopted this _____ day of _____, 20____ at _____ Nebraska.
(Month)

City Council/Village Board Members

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

Attest:

(Signature of Clerk)

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to return both pages of the original document by the filing deadline (October 31, 2025) may result in the suspension of Highway Allocation funds until the documents are filed.

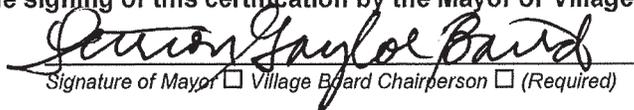
**MUNICIPAL
ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
TO
NEBRASKA BOARD OF PUBLIC ROADS CLASSIFICATIONS
AND STANDARDS
2025**

In compliance with the provisions of the State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requiring annual certification of program compliance to the Board of Public Roads

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

hereby certifies that it:

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


Signature of Mayor Village Board Chairperson (Required)

9/3/2025
(Date)

Signature of City Street Superintendent (Optional)

(Date)

Return the completed original signing resolution and annual certification of program compliance by October 31, 2025 to:

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



Appendix B
List of Funds

City of Lincoln
Listing of Funds
8/7/2025

Fund Group	Fund	Fund
11 - General	00010	General
	00020	Community Impr Financing
	00030	Donations
	00040	Cash Reserve
	00070	Street Improvement
12 - Special Revenue		
	00100	Advance Acquisition
	00105	Athletic Field & Fac Improv
	00110	Tennis Capital Improvements
	00112	Parks & Rec Maint & Repair
	00115	Cable Access Television
	00120	Lincoln City Libraries
	00125	Lincoln Area Agency On Aging
	00130	Tax Sales Revolving
	00135	Lincoln/Lancaster Co Health
	00140	Animal Control
	00145	Title V Clean Air
	00150	Snow Removal
	00155	911 Communication
	00160	Social Security
	00162	P & F Pension Contributions
	00165	Transportation Oper & Maint
	00170	Unemployment Compensation
	00175	Keno
	00176	Casino Gambling
	00180	Community Devel Block Grant
	00185	Grants In Aid
	00190	Job Training Partnership Act
	00191	Workforce Innov Opp Act (WIOA)
	00195	Disaster Recovery (FEMA)
	00196	American Rescue Plan Act ARPA
	00199	Non Federal Grants Balance Sht
	00200	Special Assessmt(Revenue only)
	00205	Aviation Promotion
	00210	Northeast Radial Revolving
	00212	Vehicle Tax Residual Revenue
	00215	Property Tax Refunds
	00220	Building & Safety
	00225	Impact Fees

00230	Fast Forward
00235	Development Service Center-DSC
00240	Helen Boosalis Icons
00245	R P Crawford Park Perm Endow
00250	Responsible Beverage Server
00255	Lincoln Bike Share
00590	StarTran Operating
00595	StarTran Acquisition

13 - Debt Service

00300	MIRF Bond Debt
00305	Antelope Valley/Cig Tax
00307	Highway User Allocation Bonds
00308	Turn Back Tax Bonds
00310	Bond Interest & Redemption
00311	2005-2006 Debt Service
00320	Special Assment (Debt Service)
00330	1990 Tax Alloc - NE Radial
00331	1989 Tax Alloc - Golds Galeria
00332	1992 Tax Alloc - Eagle/Runza
00333	1992 Tax Alloc - Haymarket
00334	1992 Tax Alloc - 12th Street
00335	1993 Tax Alloc - Cornhusker Sq
00336	1994 Tax Alloc - Commerce Ct
00337	1995 Tax Alloc - N Haymkt/QOPR
00338	1992 Tax Alloc - Apoth/Ridnour
00339	1998 Tax Alloc - Star Bldg
00340	2001 Tax Alloc - QOPR Bd Ref
00341	2002 Tax Alloc - Megaplex/OF
00342	2003 Tax Alloc - Lincoln Mall
00343	Tax Alloc-Small TIF Projects
00344	DT Master Plan Catalyst Proj
00345	NW Corridors
00346	Developer Purchased TIF
00347	Enhanced Employment Area

14 - Capital Projects

00400	Storm Sewer Construction
00404	Lincoln On The Move (LOTM)
00405	Street Constr (CIP)
00407	2022 Hwy User Alloc Bds
00408	2006 Hwy User Alloc Bds
00409	2021 Hwy User Alloc Bds
00410	Vehicle Tax Residual
00412	Vehicle Tax Residential Rehab
00415	Vehicle Tax Construction
00420	1991 G O Var Purpose Bonds
00425	Downtown Redevelopment Project
00429	2019 Storm Sewer Constr
00430	1989 G O Var Purpose Bonds

00431	2016 Storm Sewer Constr
00432	2013 Storm Sewer Constr
00433	2011 Storm Sewer Constr
00434	2007 Storm Sewer Constr
00435	Antelope Crk Storm Sewer Bonds
00436	1997 Storm Sewer Constr
00437	2002 Storm Sewer Constr
00438	2003 Storm Sewer Constr
00439	2025 (05) Storm Sewer Constr
00440	1995 G O Var Purpose Bonds
00441	12th St TIF Constr
00442	NE Radial TIF Constr
00443	Small TIF Constr Projects
00444	Haymarket Area TIF Constr
00445	QOPR/No Haymarket TIF Constr
00446	Star Bldg TIF Constr
00447	Journal Star TIF Constr
00448	2001 QOPR Bond Construction
00449	Lincoln Mall Revitalization
00450	Municipal Infrastructure Redev
00455	2000 MIRF Bonds
00460	Arbitrage Rebate
00464	West HayMarket
00465	Capital Projects
00470	Special Assmts (CIP)
00475	1999 G O Var Purpose Bonds
00480	2002 Antelope Valley Bonds
00485	Megaplex/Old Federal Bldg
00486	NW Corridors Redev Area
00487	Developer Purchased TIF
00499	Water 2.0

21 - Enterprise

00500	Parking Lots and JPA Garages
00505	Parking Lot Revolving Constr
00510	Golf Revenue
00515	Golf Capital Improvements
00516	2001 Golf Bond Issue
00520	Parking Facilities
00524	Parking Fac Bond Series 2019
00525	Parking Facilities Constr
00526	Parking Fac Bond Series 1999
00527	Parking Fac Bond Series 2001
00528	Park Fac Bd Series 2010B/2011
00529	Parking Fac Bond Series 2012
00530	Auditorium Operating
00535	Auditorium Promotion
00536	Pinnacle Bank Arena Operating
00540	Solid Waste Management Revenue

00545	Solid Waste Management CIP
00546	2006 Solid Waste Mgmt Bonds
00547	2013 Solid Waste Mgmt Bonds
00548	2015 Solid Waste Mgmt Bonds
00550	EMS Enterprise
00555	Wastewater
00560	Water
00565	Water 2.0 CIP Expenditures
00570	Broadband Enterprise
00575	Watershed/Stormwater
00579	LES

22 - Internal Service

00600	Information Services
00610	Transportation & Utilities Rev
00620	Self-Insured Health
00621	Self-Insured Dental
00622	COBRA & Retirees Ins Premiums
00625	Health Care
00630	Worker's Compensation Loss
00631	Damaged Property
00632	Property Self-Insured Loss
00633	General Liability Self-Insured
00634	Insurance Premiums
00635	StarTran Self-Insured Loss
00636	Excess Self-Insured Loss
00637	Police Self-Insured Loss
00638	Auto Self-Insured Loss
00640	Long Term Disability
00650	Fleet Services
00655	Radio Maintenance
00660	Police Garage
00665	Municipal Services Center
00670	Warehouse Revolving
00680	CIC Revolving
00685	Copy Services

31 - Pension Trust

00705	Police & Fire Pension
-------	-----------------------

32 - Expendable Trust

00710	Parks & Rec Special Projects
00715	Linc/Lanc Seniors Foundation
00725	Charles Gere Library
00730	Lillian Polley Trust

33 - Permanent Fund

00585	Community Health Endowment
00586	LGH Escrow-Wrk Comp Reserve
00588	Aaron Buckstaff
00720	Joseph J Hompes Trust

35 - Agency Fund

00406	Joint Antelope Valley Auth
00735	Airport Authority
00740	Sales Tax Due State
00745	Lincoln Public Schools
00750	HILP Escrow Accounts
00755	Contractor Deposits
00756	Developer TIF Deposits
00760	FEBA Reimbursement Account
00765	Payroll Withholding Liability
00770	Unemployment Comp Payments
00775	Earnings On Pooled Investments
00780	Telephone Bill Suspense
00785	Undistributed Property Tax
00790	Unredeemed Bonds & Coupons
00795	Keno Escrow
00800	Gateway Ctr Joint Venture Escr
00805	Deferred Compensation Plan
00810	SID #2 Pine Lake
00815	Bldg Commission 2004 Bd Res
00820	Annexation Deposits
00825	Pioneer Consortium
00999	Treasurer's Group Of Accounts

41 - Governmental Full Accrual

00900	Governmental Full Accrual
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42 -

00910	General Long Term Liabilities
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51 - JPA

00950	West Haymarket Revenue
00951	West Haymarket Capital Proj
00952	JPA Bonds Series 2010 A
00953	JPA Bonds Series 2010 B
00954	JPA Bonds Series 2011/2019
00955	2013 Turn Back Tax
00956	2013 Parking Decks 2 & 3

**CITY OF LINCOLN, NE COUNCIL ADOPTED MID-BIENNIUM ADJUSTMENTS
OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025**

FY 2023-24

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

FY 2024-25

FY 2025-26

ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE	FUND	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
\$69,756,229	\$174,076,142	\$243,832,371	0.21855	GENERAL	\$76,288,797	\$183,554,863	\$259,843,660	0.22028
\$9,814,709	\$1,794,517	\$11,609,226	0.03075	LIBRARY	\$10,281,007	\$1,843,127	\$12,124,134	0.02968
\$0	\$2,000	\$2,000	0.00000	SOCIAL SECURITY	\$0	\$2,000	\$2,000	0.00000
\$11,658,426	\$12,516,309	24,174,735	0.03653	POLICE & FIRE PENSION	\$13,297,657	\$13,032,146	\$26,329,803	0.03839
\$0	\$5,000	\$5,000	0.00000	UNEMPLOYMENT COMP.	\$0	\$5,000	\$5,000	0.00000
\$91,229,364	\$188,393,968	\$279,623,332	0.28583	TOTAL LIMITED TAX FUNDS	\$99,867,461	\$198,437,136	\$298,304,597	0.28835
\$3,031,860	\$366,531	\$3,398,391	0.00950	BOND INTEREST & REDEMPTION	\$3,105,858	\$372,966	\$3,478,824	0.00897
<u>\$94,261,224</u>	<u>\$188,760,499</u>	<u>\$283,021,723</u>	<u>0.29533</u>	GRAND TOTAL TAX FUNDS	<u>\$102,973,319</u>	<u>\$198,810,102</u>	<u>\$301,783,421</u>	<u>0.29732</u>

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31648	0.31980	0.31793	0.31293	0.29533	0.29533	0.29732
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	1.0%	-0.6%	-1.6%	-5.6%	0.0%	0.7%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$23,266,889,209	\$23,999,731,796	\$26,783,097,663	\$27,864,096,014	\$34,131,455,666	\$35,463,614,606	\$38,482,346,192

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

CITY OF LINCOLN, NEBRASKA
 COUNCIL ADOPTED MID-BIENNIUM BUDGET ADJUSTMENTS SUMMARY ALL TAX FUNDS
 FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 1

REVENUES	FY 2024-2025		FY 2025-2026	
		PERCENT OF TOTAL		PERCENT OF TOTAL
PROPERTY TAXES	94,261,224	33.2%	102,973,319	34.1%
SALES TAXES	101,000,000	35.6%	103,020,000	34.1%
OCCUPATION TAX	4,706,350	1.7%	4,406,350	1.5%
MOTOR VEHICLE TAX	6,762,193	2.4%	6,897,137	2.3%
PERMITS AND FEES	6,849,200	2.4%	6,053,680	2.0%
IN-LIEU-LES	2,110,500	0.7%	2,110,500	0.7%
REIMBURSEMENT FOR SERVICES	3,717,230	1.3%	3,721,609	1.2%
RECREATION RECEIPTS	2,668,219	0.9%	2,830,906	0.9%
TRANSFER FROM OTHER FUNDS	3,767,791	1.3%	11,106,890	3.7%
PARKING METER REVENUE	1,445,026	0.5%	1,445,026	0.5%
COUNTY LIBRARY TAX	1,061,827	0.4%	1,112,243	0.4%
INTEREST INCOME	15,879,282	5.6%	16,022,476	5.3%
INTER-GOVERNMENTAL REVENUE	4,452,004	1.6%	4,618,901	1.5%
RENT	713,719	0.3%	734,556	0.2%
ADMINISTRATIVE FEES	450,000	0.2%	400,000	0.1%
SUNDRY TAXES	29,710	0.0%	29,710	0.0%
SALE OF ASSETS	6,624,948	2.3%	6,999,864	2.3%
EMPLOYEE CONTRIBUTIONS	4,697,361	1.7%	4,838,282	1.6%
EMS TRANSPORT CONTRIBUTIONS	800,000	0.3%	800,000	0.3%
MISCELLANEOUS	9,417,929	3.3%	1,154,888	0.4%
APPROPRIATED BALANCES	12,607,210	4.4%	20,507,084	6.8%
TOTAL BUDGETED REVENUES	\$284,021,723	100.0%	\$301,783,421	100.0%

EXPENDITURES	FY 2024-2025		FY 2025-2026	
		PERCENT OF TOTAL		PERCENT OF TOTAL
PERSONNEL COSTS	156,838,555	55.2%	165,664,015	54.9%
SUPPLIES	4,874,431	1.7%	4,745,628	1.6%
OTHER SERVICES, CHARGES	62,772,921	22.1%	64,133,744	21.3%
TRANSFERS	35,312,293	12.4%	35,555,476	11.8%
CAPITAL OUTLAY	1,481,000	0.5%	1,564,050	0.5%
DEBT SERVICE	12,313,115	4.3%	13,373,706	4.4%
TOTAL OPERATING BUDGET	\$273,592,315	96.3%	\$285,036,619	94.5%
CAPITAL IMPROVEMENTS	10,429,408	3.7%	16,746,802	5.5%
TOTAL BUDGETED EXPENDITURES	\$284,021,723	100.0%	\$301,783,421	100.0%

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

SCHEDULE 2

				2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
GENERAL FUND:									
AGING	82,902	116,664	167,838	120,288		120,288	116,788		116,788
CITY COUNCIL	254,478	282,641	269,079	318,307		318,307	321,870		321,870
CITY UNASSIGNED									
CONTINGENCY				765,000		765,000	765,000		765,000
GENERAL EXPENSE	31,206,250	34,152,329	35,853,971	40,355,239		40,355,239	42,297,500		42,297,500
SPECIAL EVENTS	100,538	126,582	104,168	171,500		171,500	171,500		171,500
COPS INFRASTRUCTURE	793,549	796,757	798,266						
BOND PROCEEDS TRANSFER				3,800,000		3,800,000	2,970,000		2,970,000
STREET LIGHTING	6,568,777	6,648,954	6,407,140	6,680,600		6,680,600	6,554,475		6,554,475
TOTAL-CITY UNASSIGNED	38,669,114	41,724,622	43,163,545	51,772,339		51,772,339	52,758,475		52,758,475
FINANCE	3,513,343	3,913,113	4,036,984	4,591,061		4,591,061	4,828,173		4,828,173
FIRE & RESCUE	37,629,258	40,467,343	43,405,941	48,191,554	750,000	48,941,554	49,858,358	750,000	50,608,358
HUMAN RESOURCES	1,517,778	2,462,695	2,972,661	2,673,702		2,673,702	2,898,661		2,898,661
INTERFUND TRANSFERS:									
BUILDING & SAFETY	1,401,938	1,444,042	1,546,427	1,584,933		1,584,933	1,626,348		1,626,348
CITY MATCH-TRANSPORTATION PLANNING	59,599	51,758	60,585	62,447		62,447	66,304		66,304
ANIMAL CONTROL	939,998	968,198	1,008,830	1,075,916		1,075,916	1,120,830		1,120,830
911 COMMUNICATIONS	5,701,626	5,844,430	6,228,474	6,087,155		6,087,155	6,442,071		6,442,071
AGING PARTNERS	2,290,438	2,311,880	2,450,770	2,527,794		2,527,794	2,580,782		2,580,782
HEALTH DEPT.	5,051,650	5,369,045	6,081,782	6,290,316		6,290,316	6,458,755		6,458,755
STARTRAN	8,265,277	8,749,161	9,523,500	13,442,591		13,442,591	12,986,738		12,986,738
TRANSPORTATION & UTILITIES REVOLVING	227,223	385,013	227,223	220,253		220,253	219,828		219,828
TRANSPORTATION O & M	657,299	657,299	657,299	657,409		657,409	657,354		657,354
AGING CIP PROJECTS			500,000			0			0
LIBRARY CIP PROJECTS		240,000	70,384		250,000	250,000		5,450,000	5,450,000
STARTRAN CIP PROJECTS					1,052,000	1,052,000		992,050	992,050
TOTAL-INTERFUND TRANSFERS	24,595,048	26,020,826	28,355,274	31,948,814	1,302,000	33,250,814	32,159,010	6,442,050	38,601,060
LAW	3,784,333	3,860,607	3,949,325	4,355,466		4,355,466	4,591,754		4,591,754
MAYOR									
MAYOR'S OFFICE	922,042	1,210,117	1,253,189	1,398,765		1,398,765	1,455,768		1,455,768
CITY COMMUNICATIONS	538,800	542,540	589,544	738,793		738,793	772,640		772,640
WIOA BOARD SUPPORT	144,599	99,697	123,263	143,606		143,606	147,282		147,282
SNAP			24,621	48,567		48,567	51,022		51,022
TICKET TO WORK	32,024	57,556	36,137	19,886		19,886	20,850		20,850
TOTAL-MAYOR	1,637,465	1,909,910	2,026,754	2,349,617		2,349,617	2,447,562		2,447,562
PARKS AND RECREATION									
PLANNING	18,022,301	20,268,597	21,732,991	22,500,724	4,534,800	27,035,524	23,509,121	5,662,300	29,171,421
POLICE	2,019,172	2,120,449	2,295,964	2,374,526		2,374,526	2,476,683		2,476,683
TRANSPORTATION AND UTILITIES	46,430,638	53,893,577	54,750,449	55,199,976		55,199,976	58,857,380		58,857,380
URBAN DEVELOPMENT	2,385,929	3,338,757	5,312,596	6,859,605	2,674,083	9,533,688	7,209,887	2,678,000	9,887,887
TOTAL-GENERAL FUND	1,016,938	1,564,059	2,436,225	1,146,983	1,168,525	2,315,508	1,063,135	1,214,452	2,277,587
OTHER TAX FUNDS:	181,558,697	201,943,860	214,875,626	234,402,962	10,429,408	244,832,371	243,096,857	16,746,802	259,843,660
LIBRARY	10,195,279	10,435,716	10,830,511	11,609,226		11,609,226	12,124,134		12,124,134
POLICE AND FIRE PENSION	15,848,787	15,892,655	18,057,979	24,174,735		24,174,735	26,329,803		26,329,803
SOCIAL SECURITY	13,846		1,678	2,000		2,000	2,000		2,000
UNEMPLOYMENT COMPENSATION	1,515		10,244	5,000		5,000	5,000		5,000
TOTAL-LIMITED TAX FUNDS	207,618,124	228,272,231	243,776,038	270,193,923	10,429,408	280,623,332	281,557,794	16,746,802	298,304,597

				2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
BOND INTEREST AND REDEMPTION									
TOTAL-NON-LIMITED TAX FUNDS	4,179,477	4,101,825	3,392,748	3,398,391		3,398,391	3,478,824		3,478,824
	4,179,477	4,101,825	3,392,748	3,398,391		3,398,391	3,478,824		3,478,824
TOTAL-ALL TAX FUNDS	211,797,601	232,374,056	247,168,786	273,592,314	10,429,408	284,021,723	285,036,618	16,746,802	301,783,421
SPECIAL REVENUE FUNDS:									
911 COMMUNICATIONS	5,818,255	7,272,461	7,221,680	7,458,552		7,458,552	7,919,208		7,919,208
ADVANCE ACQUISITION	3,131,460	31,804	844,219	30,000		30,000	30,000		30,000
AGING PARTNERS	4,089,256	3,911,351	4,547,878	4,200,046		4,200,046	4,385,935		4,385,935
ANIMAL CONTROL	2,628,825	2,724,575	2,735,390	3,888,276		3,888,276	3,808,730		3,808,730
BUILDING & SAFETY	8,303,011	8,910,606	9,115,724	10,743,849		10,743,849	11,122,911		11,122,911
CABLE ACCESS	168,224	173,275	100,258	222,545		222,545	229,763		229,763
CASH RESERVE	7,200								
CASINO GAMBLING				450,000		450,000	450,000		450,000
COMMUNITY IMPROVEMENT FINANCING			2,756,700						
HEALTH FUND	12,319,153	13,338,099	14,852,404	16,958,051	2,500,000	19,458,051	16,917,928		16,917,928
HERITAGE ROOM (Donations Fund)	34,657	42,924	32,099	36,153		36,153	38,438		38,438
IMPACT FEES	30,451	20,254	7,955	15,200	19,796,500	19,811,700	15,200	4,606,800	4,622,000
KENO	5,659,281	7,863,033	6,348,836	5,900,070		5,900,070	5,456,888		5,456,888
LINCOLN BIKE SHARE	315,193	427,281	359,272	335,750		335,750	348,750		348,750
PARKS & REC. MAINT/REPAIR	673,528	490,292	693,285	354,400		354,400	366,300		366,300
SPECIAL ASSESSMENT REVENUE	1,153,160	1,225,219	1,442,040						
STARTRAN ACQUISITION	3,255,560	9,509,872	4,052,246						
STARTRAN OPERATING	14,555,382	17,205,017	19,281,376	19,601,684		19,601,684	19,174,202		19,174,202
TENNIS FEES	1,568	134,500			20,000	20,000		20,000	20,000
TITLE V CLEAN AIR	658,225	660,566	672,563	737,267		737,267	767,120		767,120
TRANSPORTATION O & M	39,962,780	36,831,904	42,376,101	37,245,219		37,245,219	38,576,701		38,576,701
VEHICLE TAX RESIDUAL	9,733,820	9,991,756	10,041,968	9,898,000		9,898,000	9,996,980		9,996,980
TOTAL-SPECIAL REVENUE FUNDS	112,498,989	120,764,789	127,481,994	118,075,062	22,316,500	140,391,562	119,605,054	4,626,800	124,231,854
OTHER FUNDS									
LILLIAN POLLEY EXPENDABLE TRUST	91,713	112,014	115,348	124,459		124,459	128,527		128,527
TOTAL-OTHER FUNDS	91,713	112,014	115,348	124,459		124,459	128,527		128,527
PERMANENT FUNDS									
COMMUNITY HEALTH ENDOWMENT FUND	2,169,873	2,643,430	1,950,288	3,844,689		3,844,689	4,052,855		4,052,855
TOTAL-PERMANENT FUNDS	2,169,873	2,643,430	1,950,288	3,844,689		3,844,689	4,052,855		4,052,855
CAPITAL PROJECTS FUNDS:									
2013 STORM SEWER CONSTRUCTION	40,928								
2016 STORM SEWER CONSTRUCTION	127,419	30,190							
2019 STORM SEWER CONSTRUCTION	2,315,298	1,330,766	807,788						
2020 FIRE STATION MODIFICATION & REPAIRS	71,541								
2023-24 JOINT PUBLIC SAFETY BOND									
2024-25 JOINT PUBLIC SAFETY BOND					45,000,000	45,000,000			
2024-25 WATERSHED MANAGEMENT					13,600,000	13,600,000			
2025-26 LIBRARY BRANCH IMPROVEMENTS							15,000,000		15,000,000
2025-26 MIBS (Central Library)							23,000,000		23,000,000
MIBS (streetlights and sidewalks)					5,810,917	5,810,917	5,807,000		5,807,000

				2024-2025 BUDGET			2025-2026 BUDGET		
	2021-22	2022-23	2023-24	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATIONS
HIGHWAY ALLOCATION FUNDS					4,925,490	4,925,490		8,000,983	8,000,983
LINCOLN ON THE MOVE	7,845,868	20,834,895	16,712,010		18,000,000	18,000,000		4,016,685	4,016,685
PARKING FACILITY BOND SERIES 2019	6,695,273								
RAILROAD TRANSPORTATION SAFETY DISTRICT					200,000	200,000			
TAX INCREMENT FINANCIING ADMIN FEE C.I.P					150,000	150,000		150,000	150,000
TAX INCREMENT FINANCING C.I.P.	215,871	250,243	729,631		4,102,919	4,102,919		12,102,919	12,102,919
TURNBACK TAX - AFFORDABLE HOUSING	27,514		120,000		234,600	234,600		239,300	239,300
VEHICLE TAX CONSTRUCTION	6,839,442	7,019,234	7,131,220		6,969,000	6,969,000		7,038,690	7,038,690
VEHICLE TAX RESIDENTIAL REHABILITATION	2,889,356	2,962,522	3,015,920		2,929,000	2,929,000		2,958,290	2,958,290
ANTICIPATED CONTRIBUTIONS TO PROJECTS:									
DEVELOPER CONTRIBUTION					7,760,000	7,760,000		2,000,000	2,000,000
FEDERAL AID - STARTRAN									
FEDERAL AID - URBAN DEVELOPMENT					7,375,000	7,375,000		125,000	125,000
OTHER FUNDING - BROADBAND					700,000	700,000		700,000	700,000
OTHER FUNDING - FINANCE					410,000	410,000		875,000	875,000
OTHER FUNDING - FIRE					450,000	450,000			
OTHER FUNDING - LIBRARY								18,000,000	18,000,000
OTHER FUNDING - LTU					115,040,000	115,040,000		4,560,000	4,560,000
OTHER FUNDING - PARKS & RECREATION					19,898,200	19,898,200		2,579,200	2,579,200
OTHER FUNDING - POLICE					2,200,000	2,200,000		2,800,000	2,800,000
OTHER FUNDING - STARTRAN					3,721,825	3,721,825		5,580,136	5,580,136
OTHER FUNDING - URBAN DEVELOPMENT					710,000	710,000		710,000	710,000
STATE/FEDERAL AID - AGING									
STATE/FEDERAL AID - FINANCE					410,000	410,000			
STATE/FEDERAL AID - LTU					13,883,150	13,883,150		14,190,699	14,190,699
STATE/FEDERAL AID - PARKS & RECREATION					1,393,800	1,393,800			
STATE/FEDERAL AID - STARTRAN					14,074,634	14,074,634		21,920,730	21,920,730
TOTAL-CAPITAL PROJECTS FUNDS	27,068,510	32,427,850	28,516,569		289,948,535	289,948,535		152,354,632	152,354,632
DEBT SERVICE FUNDS:									
HIGHWAY ALLOCATION BONDS	6,187,264	6,711,047	7,065,575	4,142,500		4,142,500	4,100,725		4,100,725
SPECIAL ASSESSMENT DEBT (SINKING)	1,070,657	1,497,017	1,683,642			1,885,870	1,883,730		1,883,730
TAX INCREMENT DEBT SERVICE	17,564,877	16,133,670	16,573,030	418,389		418,389	321,143		321,143
TURNBACK TAX BONDS	1,557,542	1,860,809	1,539,948	1,764,898		1,764,898	1,764,348		1,764,348
TOTAL- DEBT SERVICE FUNDS	26,380,340	26,202,543	26,862,195	8,211,657		8,211,657	8,069,946		8,069,946
ENTERPRISE FUNDS:									
BROADBAND ENTERPRISE	2,205,780	2,782,822	857,725	1,917,435		1,917,435	1,982,359		1,982,359
EMS ENTERPRISE	8,041,087	9,201,475	10,681,713	10,818,585		10,818,585	11,317,315		11,317,315
GOLF CAPITAL IMPROVEMENT	1,951,032	1,014,942	803,932	41,000	815,000	815,000	41,000	500,000	541,000
GOLF REVENUE	5,126,397	6,040,729	5,692,609	5,223,359	327,600	5,550,959	5,237,812	333,100	5,570,912
PARKING FACILITIES	14,133,709	12,113,663	12,197,489	13,599,657	250,000	13,849,657	14,216,267	1,506,900	15,723,167
PARKING FACILITIES C.I.P.	11,606,763	2,729,556	1,873,142						
PARKING LOT REVOLVING	1,686,278	2,113,731	2,127,371	2,213,604		2,213,604	2,224,804		2,224,804
PINNACLE BANK ARENA	5,617,258	5,985,807	6,622,178	7,023,855		7,023,855	7,423,336		7,423,336
SOLID WASTE MANAGEMENT CIP					2,115,000	2,115,000		2,085,000	2,085,000
SOLID WASTE MANAGEMENT REVENUE	14,271,954	16,048,924	18,699,653	14,240,586	8,735,000	22,975,586	14,708,413	6,635,000	21,343,413
WASTEWATER	43,104,262	39,853,607	46,122,473	34,231,403	60,893,000	95,124,403	37,789,716	13,837,000	51,626,716
WATER	40,439,935	36,993,064	57,630,865	38,718,619	131,603,400	170,322,019	37,302,739	34,214,000	71,516,739
TOTAL-ENTERPRISE FUNDS	148,184,455	134,878,320	163,309,150	128,028,103	204,739,000	332,767,103	132,243,761	59,111,000	191,354,761
GRANTS-IN-AID FUNDS:									

				2024-2025 BUDGET			2025-2026 BUDGET		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>
AGING PARTNERS MULTI-COUNTY GRANTS	663,985	544,598	616,125	672,525		672,525	705,370		705,370
COMMUNITY DEVELOPMENT - HOME	878,035	1,368,937	1,277,155	1,553,578		1,553,578	1,553,623		1,553,623
COMMUNITY DEVELOPMENT BLOCK GRANT	3,229,795	3,321,274	3,623,736	2,538,377		2,538,377	2,538,347		2,538,347
HEALTH-AIR POLLUTION-EPA	118,708	113,003	103,436						
HUMAN RIGHTS	65,512	66,439	128,939	66,006		66,006	68,148		68,148
LEAD HAZARD CONTROL	187,685	297,173	1,868,271	217,597		217,597	231,045		231,045
POLICE-DOMESTIC VIOLENCE	88,055	97,851	45,815			134,814	144,747		144,747
POLICE-VICTIM WITNESS	326,320	280,461	290,937	320,971		320,971	336,068		336,068
POLICE-YOUTH COM. OUTREACH	89,270	100,516	104,255	199,783		199,783	209,110		209,110
POLICE - COPS	79,104	22,737	322,336	608,699		608,699	677,992		677,992
SAFER	777,546	-282		2,049,570		2,049,570	2,207,088		2,207,088
STARTRAN PLANNING	190,143	182,858	121,266			312,233	331,520		331,520
URBAN SEARCH & RESCUE	1,392,792	1,399,108	1,278,287	1,111,199		1,111,199	1,137,024		1,137,024
WORKFORCE INVESTMENT ACT	1,304,739	1,632,434	1,596,273	1,269,101		1,269,101	1,219,400		1,219,400
TOTAL GRANTS-IN-AID FUNDS	9,391,689	9,427,107	11,376,831	11,054,453		11,054,453	11,359,482		11,359,482
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:									
CAPITAL PROJECTS	14,686,060	27,756,803	22,016,099						
FEMA	129,652	-14,107	162,553						
DONATIONS (net of budgeted projects)	2,618,987	1,100,541	1,220,374						
GRANTS-IN-AID (net of budgeted projects)	42,936,423	33,233,706	28,844,371						
JOSEPH J. HOMPES TRUST	24,564	18,716	22,192						
PARKS & RECREATION SPECIAL PROJECTS	648,979	503,063	1,004,118						
STREET CONSTRUCTION C. I. P.	54,868,997	83,128,553	46,658,962						
SPECIAL ASSESSMENT C.I.P.	49,096								
TOTAL NON-BUDGETED FUNDS	115,962,758	145,727,275	99,928,669	0	0	0	0	0	0
TOTAL NON TAX FUNDS	441,748,327	472,183,328	459,541,044	269,338,423	517,004,035	786,342,458	275,459,625	216,092,432	491,552,057
GRAND TOTAL - INCLUDING INTERFUND TRANSFERS	653,545,928	704,557,384	706,709,830	542,930,737	527,433,443	1,070,364,181	560,496,243	232,839,234	793,335,478
LESS INTERFUND TRANSFERS:									
FROM ADVANCE ACQUISITION TO CAPITAL PROJECTS	-350,000		-814,277						
FROM AGING PARTNERS TO CAPITAL PROJECTS			-550,000						
FROM BROADBAND TO INFORMATION SERVICES				-100,000		-100,000	-100,000		-100,000
FROM BUILDING & SAFETY TO DONATIONS	-7,294	-3,162	-5,109						
FROM BUILDING & SAFETY TO PARKING FACILITIES				-62,250		-62,250	-62,250		-62,250
FROM CAPITAL PROJECTS TO DONATIONS			-9,296						
FROM CAPITAL PROJECTS TO GENERAL		-10,284							
FROM CAPITAL PROJECTS TO KENO			-20						
FROM CAPITAL PROJECTS TO LAAG	-99,484								
FROM CAPITAL PROJECTS TO STREET CONSTRUCTION CIP	-410,658	-258,447	-1,080,153						
FROM CAPITAL PROJECTS TO TIF	-12,776								
FROM CASINO TO GENERAL				-450,000		-450,000	-450,000		-450,000
FROM 911 COMMUNICATIONS TO CAPITAL PROJECTS		-1,021,094	-11,575						
FROM CDBG TO 2019 STORM SEWER CONST	-87,340								
FROM COMMUNITY IMPROVEMENT FINANCING TO CAPITAL IMPROVE	-282,462	-776,000	-2,756,700						
FROM DAMAGED PROPERTY TO GENERAL		-49,000	-167,067						
FROM DEVELOPER PURCHASED TIF TO CAPITAL PROJECTS	-2	-967,000	-470,466						
FROM DONATIONS TO CAPITAL PROJECTS	-335,842								
FROM DONATIONS TO GENERAL			-30,000						

	2024-2025 BUDGET			2025-2026 BUDGET					
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>
FROM DONATIONS TO GRANTS IN AID	-693	-456							
FROM DONATIONS TO HEALTH	-281								
FROM FLEET TO GENERAL				-9,455		-9,455	-7,313,799		-7,313,799
FROM GENERAL TO CAPITAL PROJECTS	-2,389,108	-1,725,200	-4,588,515						
FROM GENERAL TO DONATIONS	-20,000	-111,000	-34,000						
FROM GENERAL TO FAST FORWARD		-1,000,000							
FROM GENERAL TO FEMA		-7,227							
FROM GENERAL TO FLEET SERVICES				-3,800,000		-3,800,000	-2,970,000		-2,970,000
FROM GENERAL TO GRANTS IN AID	-1,175,402	-428,002	-462,251	-424,063		-424,063	-437,845		-437,845
FROM GENERAL TO LINCOLN BIKE SHARE			-200,000						
FROM GENERAL TO MSC			-1,200,000						
FROM GENERAL TO POLICE GARAGE		-308,000	-219,000						
FROM GENERAL TO STARTRAN OPERATING			-1,050,000						
FROM GENERAL TO ST CONST CIP			-1,396,465						
FROM GENERAL TO TAX SUBSIDIZED FUNDS	-24,595,048	-26,020,826	-28,355,274	-31,948,814		-31,948,814	-32,159,010		-32,159,010
FROM GENERAL TO TIF	-4,486								
FROM GENERAL TO WIOA	-22,153								
FROM GENERAL LIABILITY SELF-INSURED TO GENERAL FUND	-62,299								
FROM GOLF CAPITAL IMPROVE TO CAPITAL PROJECTS	-118,079	-1,002,642	-390,642						
FROM GOLF CAPITAL IMPROVE TO GENERAL				-41,000		-41,000	-41,000		-41,000
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS		-536,524	-237,271						
FROM GRANTS IN AID TO CAPITAL PROJECTS	-500,000								
FROM GRANTS IN AID TO DONATIONS			-204,042						
FROM GRANTS IN AID TO GENERAL FUND	-14								
FROM GRANTS IN AID TO HEALTH	-9,330	-18,321	-77,566						
FROM GRANTS IN AID TO LIBRARY	-3,289	-1,961							
FROM GRANTS IN AID TO SOLID WASTE REVENUE			-49,640						
FROM HEALTH TO DONATIONS	-34,000	-37,077	-45,192						
FROM KENO TO CAPITAL PROJECTS	-861,237	-2,747,891	-1,427,926						
FROM KENO TO DONATIONS	-203,363	-199,014	-196,669						
FROM KENO TO GENERAL	-553,663	-545,766	-540,797	-2,034,370		-2,034,370	-1,958,688		-1,958,688
FROM LIBRARY TO CAPITAL PROJECTS		-87,907	-32,093						
FROM LINCOLN ON THE MOVE TO ST CONST	-7,618,396	-20,458,515	-16,441,964						
FROM PARKING FAC BND 2019 TO PARKING CIP	-6,695,273								
FROM PARKING FACILITIES TO PARKING FAC CONST	-2,834,039								
FROM PARKING FACILITIES TO GENERAL	-2,095,026	-2,040,859	-2,149,193	-2,495,026		-2,495,026	-2,495,026		-2,495,026
FROM PARKING LOTS & JPA FAC TO STREET CONTR CIP	-8,030	-5,269	-8,783	-9,000		-9,000	-9,000		-9,000
FROM PARKS & REC MAINT TO CAPITAL PROJECTS	-375,000	-321,642	-525,135	-487,400		-487,400	-487,400		-487,400
FROM PARKS & REC MAINT TO GENERAL				-354,400		-354,400	-366,300		-366,300
FROM PARKS & REC MAINT TO GOLF REVENUE		-168,650	-168,150						
FROM PARKS REC SPEC PROJ TO CAPITAL PROJECTS	-9,922		-52,292						
FROM POLICE GARAGE TO GENERAL				-17,471		-17,471	-18,584		-18,584
FROM SOCIAL SECURITY TO GENERAL	-13,846		-1,678	-2,000		-2,000	-2,000		-2,000
FROM SOLID WASTE TO HEALTH	-1,949,226	-1,950,879	-2,012,419	-2,033,192		-2,033,192	-2,106,806		-2,106,806
FROM SOLID WASTE TO SOLID WASTE MGMT REV			-100,000						
FROM SOLID WASTE MGMT REV TO 2015 SOLID WASTE MGMT BONDS	-3,470								
FROM SPECIAL ASSESSMENT (CIP) TO SPECIAL ASSESS REV	-46,848								
FROM SPECIAL ASSESSMENT REVENUE TO SPECIAL ASSESS (CIP)		-3,174							
FROM SPECIAL ASSESSMENT DEBT TO SPECIAL ASSESS REV	-784,489	-1,212,117	-1,400,219	-1,600,000		-1,600,000	-1,600,000		-1,600,000
FROM ST CONST CIP TO CAPITAL PROJECTS	-525,007								
FROM ST CONST CIP TO IMPACT FEES			-1,729,448						
FROM ST CONST CIP TO PARKING FACILITY CONSTRUCTION	-208,771								
FROM ST CONST CIP TO SPECIAL ASSESSMENT (CIP)			-515,783						
FROM 2013 STORM SEWER CONST TO 2016 STORM SEWER CONST	-40,928								

				2024-2025 BUDGET			2025-2026 BUDGET		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>	<u>OPERATING</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>TOTAL APPROPRIATIONS</u>
FROM 2019 STORM SEWER CONST TO GRANTS IN AID	-44,949								
FROM 2019 STORM SEWER CONST TO ST CONST CIP		-23,714							
FROM 2022 HWY USER ALLOC BONDS TO ST CONST CIP			-5,600,103						
FROM TENNIS CAPITAL IMPROVEMENT TO CAPITAL PROJECTS	-1,568	-134,500		-20,000		-20,000	-20,000		-20,000
FROM TIF TO CAPITAL PROJECTS	-3,367,022	-1,009,831		-205,531		-205,531	-157,006		-157,006
FROM TIF TO GENERAL	-36,765								
FROM TIF TO STREET CONST	-891,900								
FROM TRANSP O & M TO STREET CONST CIP	-10,917,986	-4,798,203	-7,061,675						
FROM TRANSP O & M TO GENERAL	-50,000		-50,000						
FROM TRANSP O & M TO HWY USER ALLOC BONDS	-6,186,180	-280,947	-7,699,038						
FROM TRANSP & UTILITIES REV TO GENERAL	-183,169	-77,000	-255,793	-210,053		-210,053	-227,076		-227,076
FROM TRANSP & UTILITIES REV TO GENERAL			-37,413						
FROM UNEMPLOYMENT COMP TO GENERAL	-1,515		-10,244	-5,000		-5,000	-5,000		-5,000
FROM VEHICLE TAX CONST TO ST CONST CIP	-6,839,442	-7,019,234	-7,131,154						
FROM VEHICLE TAX RESIDENTIAL TO ST CONST CIP	-2,889,356	-2,962,522	-3,015,892						
FROM VEHICLE TAX RESIDUAL TO TRANS O & M	-9,733,717	-9,991,756	-10,041,873	-9,898,000		-9,898,000	-9,996,980		-9,996,980
FROM WATER TO STREET CONTR (CIP)	-15,100								
FROM WATER TO GENERAL FUND				-116,150		-116,150	-120,916		-120,916
FROM WATER TO SOLID WASTE MGMT REV			-100,000						
FROM WIOA TO GENERAL									
FROM WORKER'S COMP TO GENERAL			-42,021						
GRAND TOTAL - NET OF TRANSFERS	<u>557,040,685</u>	<u>614,235,771</u>	<u>593,957,554</u>	<u>486,607,562</u>	<u>527,433,443</u>	<u>1,014,041,006</u>	<u>497,391,557</u>	<u>232,839,234</u>	<u>730,230,792</u>
INTERNAL SERVICE FUNDS:									
COBRA & RETIREES INS PREMIUMS	791,171	736,804	673,956	749,232		749,232	744,081		744,081
FLEET SERVICES	10,062,232	8,843,712	9,406,683	10,812,762		10,812,762	17,363,729		17,363,729
INFORMATION SERVICES	13,732,444	17,557,513	17,359,786	14,467,517		14,467,517	14,727,896		14,727,896
LONG TERM DISABILITY	131,527	114,257	113,893	175,000		175,000	175,000		175,000
MUNICIPAL SERVICES CENTER	2,400,015	3,980,423	2,792,653	3,209,910		3,209,910	3,325,565		3,325,565
POLICE GARAGE	4,857,597	6,404,455	5,448,143	6,235,309		6,235,309	6,462,910		6,462,910
RADIO MAINTENANCE	1,030,995	1,083,673	1,740,614	1,851,400		1,851,400	1,908,215		1,908,215
SELF INSURED DENTAL	1,918,160	1,905,221	2,126,671	1,943,481		1,943,481	1,944,165		1,944,165
SELF INSURED HEALTH	39,370,063	42,917,961	48,540,365	50,205,092		50,205,092	51,026,274		51,026,274
SELF INSURED LOSS	6,319,646	4,542,088	8,057,069	5,072,810		5,072,810	5,072,810		5,072,810
FEBA	1,241,969	1,257,317	1,335,504	1,349,199		1,349,199	1,349,199		1,349,199
TRANSPORTATION & UTILITIES REVOLVING	11,372,696	11,321,502	12,741,823	13,491,577		13,491,577	14,021,331		14,021,331
WORKERS COMPENSATION	2,468,503	3,169,764	3,544,750	3,524,095		3,524,095	3,574,530		3,574,530
TOTAL INTERNAL SERVICE FUNDS	<u>95,697,018</u>	<u>103,834,690</u>	<u>113,881,910</u>	<u>113,087,384</u>		<u>113,087,384</u>	<u>121,695,705</u>		<u>121,695,705</u>

CITY OF LINCOLN, NEBRASKA
REVENUE SUMMARY
COUNCIL ADOPTED MID-BIENNIUM BUDGET ADJUSTMENTS
FISCAL YEARS BEGINNING SEPTEMBER 1, 2024 AND SEPTEMBER 1, 2025

SCHEDULE 3

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ACTUAL RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
GENERAL FUND:					
PROPERTY TAX	60,359,791	64,004,881	75,964,558	69,756,229	76,288,797
MOTOR VEHICLE TAX	6,799,661	7,067,250	7,481,829	6,762,193	6,897,137
SALES TAX	99,344,559	104,821,993	101,915,837	101,000,000	103,020,000
OCCUPATION TAX	6,435,367	6,291,095	5,987,919	4,706,350	4,406,350
PERMITS AND FEES	4,982,063	5,553,132	7,062,288	6,784,200	5,990,680
IN LIEU TAX-LES	2,179,442	2,178,659	2,420,010	2,100,000	2,100,000
REIMBURSEMENT FOR SERVICES	4,342,025	4,819,775	4,656,441	3,690,880	3,695,259
RECREATION RECEIPTS	2,036,383	2,151,697	2,307,064	2,668,219	2,830,906
TRANSFERS FROM OTHER FUNDS	1,277,845	890,117	1,351,403	3,767,791	11,106,890
PARKING METER RECEIPTS	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026
EARNED INTEREST	11,451,944	18,774,444	28,309,207	15,728,201	15,871,201
INTER-GOVERNMENTAL REVENUE	2,812,795	3,110,462	3,504,459	4,452,004	4,618,901
RENT	632,771	703,075	790,758	712,519	733,356
ADMINISTRATIVE FEES	508,169	497,766	491,797	450,000	400,000
SUNDRY TAXES	47,239	50,954	61,974	29,710	29,710
SALE OF ASSETS	10,100	6,905	61,990		
MISCELLANEOUS	773,817	1,066,265	916,974	20,779,049	20,409,447
TOTAL-GENERAL FUND	\$205,438,997	\$223,433,496	\$244,729,534	\$244,832,371	\$259,843,660
OTHER TAX FUNDS:					
LIBRARY					
PROPERTY TAX	9,347,746	9,783,943	10,057,889	9,814,709	10,281,007
INTEREST INCOME	9,295	55,917	124,282	9,690	9,884
COUNTY LIBRARY TAX	943,341	955,147	998,418	1,061,827	1,112,243
MISCELLANEOUS LIBRARY RECEIPTS	163,102	76,203	69,515	65,000	63,000
RENT	1,200	1,858	1,200	1,200	1,200
REIMBURSEMENT FOR SERVICES	8,699	1,961	31,930	26,350	26,350
MISCELLANEOUS	29,004	28,812	2,150	625,450	625,450
IN LIEU OF TAX	3,747	3,247	3,222	5,000	5,000
TOTAL-LIBRARY	\$10,506,134	\$10,907,088	\$11,288,606	\$11,609,226	\$12,124,134
POLICE & FIRE PENSION					
PROPERTY TAX	10,635,409	9,759,912	9,782,455	11,658,426	13,297,657
INTEREST INCOME	6,632	38,320	95,845	40,000	40,000
MISCELLANEOUS	511,596	271,001	48,362	350,000	350,000
EMPLOYEE CONTRIBUTIONS	3,839,689	4,228,254	4,609,406	4,697,361	4,838,282
EMS TRANSPORT CONTRIBUTIONS	894,267	770,742	997,917	800,000	800,000
SALE OF ASSETS				6,624,948	6,999,864
IN LIEU OF TAX	4,201	3,250	3,140	4,000	4,000
TOTAL-POLICE & FIRE PENSION	\$15,891,794	\$15,071,479	\$15,537,125	\$24,174,735	\$26,329,803
SOCIAL SECURITY					
PROPERTY TAX	800	1,019	27		
INTEREST INCOME					
MISCELLANEOUS				2,000	2,000
IN LIEU OF TAX					
TOTAL-SOCIAL SECURITY	\$800	\$1,019	\$27	\$2,000	\$2,000
UNEMPLOYMENT COMPENSATION					
PROPERTY TAX	15	19			
SUNDRY & IN LIEU OF TAX					
INTEREST INCOME					
MISCELLANEOUS				5,000	5,000
TOTAL-UNEMPLOYMENT COMPENSATION	\$15	\$19	\$0	\$5,000	\$5,000
BOND INTEREST AND REDEMPTION					
BOND PROCEEDS					
PROPERTY TAX	3,989,442	3,941,503	3,088,562	3,031,860	3,169,837
INTEREST INCOME	8,809	46,252	92,696	101,391	98,865
SUNDRY & IN LIEU OF TAX	1,614	1,309	1,010	1,500	1,000
MISCELLANEOUS				263,640	209,122
TOTAL-BOND INTEREST AND REDEMPTION	\$3,999,865	\$3,989,064	\$3,182,268	\$3,398,391	\$3,478,824
TOTAL-ALL TAX FUNDS	\$235,837,605	\$253,402,165	\$274,737,560	\$284,021,723	\$301,783,421

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ACTUAL RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
SPECIAL REVENUE FUNDS:					
9-1-1 COMMUNICATION	7,429,181	7,747,446	8,184,558	7,458,552	7,919,208
ADVANCE ACQUISITION	4,615,665	604,486	197,398		
AGING PARTNERS	3,852,357	4,437,918	4,544,845	4,200,047	4,385,936
ANIMAL CONTROL	2,644,764	2,769,106	2,829,105	3,888,276	3,808,730
BUILDING & SAFETY	10,294,579	8,195,702	8,435,661	9,527,824	9,931,548
CABLE ACCESS TELEVISION	192,945	165,603	148,314	170,000	160,000
CASH RESERVE	800,000				
CASINO GAMBLING		972,056	1,356,256	1,500,000	1,850,000
COMMUNITY IMPROVEMENT FINANCING	1,128,370	1,571,388	2,463,638		
FAST FORWARD	17,080	1,119,318	269,335		
HEALTH	12,896,344	13,554,667	15,502,880	16,958,051	16,917,928
HERITAGE ROOM (Donations Fund)	49,646	53,100	57,698	50,000	50,000
IMPACT FEES	2,188,393	6,729,304	7,118,067	6,870,100	6,870,100
KENO	7,359,580	7,392,105	7,076,559	6,049,750	5,850,250
LINCOLN BIKE SHARE	207,656	318,328	346,996	145,000	145,000
PARKS & REC. MAINT/REPAIR	448,949	473,454	528,382	504,400	520,800
SPECIAL ASSESSMENT REVENUE	838,873	1,232,602	1,440,932		
STARTRAN ACQUISITION	9,707,646	9,308,673	4,954,309		
STARTRAN OPERATING	16,100,942	18,234,512	15,699,136	19,601,684	19,174,202
TENNIS CAPITAL IMPROVEMENTS FUND	27,574	55,935	25,341		
TITLE V CLEAN AIR	769,649	728,077	776,829	700,700	712,095
TRANSPORTATION O & M	42,943,382	45,775,880	47,059,618	42,170,709	46,577,684
TOTAL-SPECIAL REVENUE FUNDS	\$124,513,575	\$131,439,660	\$129,015,857	\$119,795,093	\$124,873,481
OTHER FUNDS					
LILLIAN POLLEY EXPENDABLE TRUST	110,072	137,703	146,890	134,000	134,000
TOTAL-OTHER FUNDS	\$110,072	\$137,703	\$146,890	\$134,000	\$134,000
PERMANENT FUNDS					
COMMUNITY HEALTH ENDOWMENT FUND	10,394,491	4,886,864	11,131,411	3,844,689	4,052,855
TOTAL-PERMANENT FUNDS	\$10,394,491	\$4,886,864	\$11,131,411	\$3,844,689	\$4,052,855
CAPITAL PROJECTS FUNDS:					
CITY STREET LIGHTS (COPS)				3,700,000	3,700,000
STREET CONSTRUCTION CAPITAL PROJECTS	52,664,622	79,383,487	44,790,123	4,925,490	8,000,983
TAX INCREMENT FINANCING CIP	4,332	567,718	388,794	4,102,919	12,102,919
VEHICLE TAX CONSTRUCTION	6,844,442	7,029,234	7,134,164	6,969,000	7,038,690
VEHICLE TAX RESIDUAL	9,738,819	10,001,756	10,151,058	9,898,000	9,996,980
VEHICLE TAX RESIDENTIAL REHABILITATION	2,894,377	2,972,522	3,016,895	2,929,000	2,958,290
CAPITAL PROJECTS	18,011,293	36,054,399	20,376,859		
LINCOLN ON THE MOVE	16,804,298	18,192,963	19,277,552	18,000,000	4,016,685
DEVELOPER CONTRIBUTION				7,760,000	2,000,000
RAILROAD TRANSPORTATION SAFETY DISTRICT				200,000	
ANTICIPATED CONTRIBUTIONS TO PROJECTS					
STATE/FEDERAL AID CAPITAL - AGING					
STATE/FEDERAL AID CAPITAL - FINANCE				410,000	
STATE/FEDERAL AID CAPITAL - LTU				13,883,150	14,190,699
STATE/FEDERAL AID CAPITAL - PARKS & RECREATION				1,393,800	
STATE/FEDERAL AID - STARTRAN				14,074,634	21,920,730
FEDERAL AID - URBAN DEVELOPMENT				7,250,000	
OTHER FUNDING - PARKS & RECREATION				19,898,200	2,579,200
OTHER FUNDING - TRANSPORTATION & UTILITIES				117,150,917	6,667,000
OTHER FUNDING - LIBRARY					10,000,000
OTHER FUNDING - FINANCE				1,110,000	1,575,000
OTHER FUNDING - FIRE				450,000	
OTHER FUNDING - POLICE				2,200,000	2,800,000
OTHER FUNDING - STARTRAN				3,721,825	5,580,136
OTHER FUNDING - URBAN DEVELOPMENT				944,600	949,300
GOLF IMPROVEMENTS - PARKS & RECREATION				220,000	220,000
GOLF SURCHARGE - PARKS & RECREATION				327,600	333,100
TOTAL-CAPITAL PROJECTS FUNDS	\$106,962,183	\$154,202,079	\$105,135,445	\$241,519,135	\$116,629,712
DEBT SERVICE FUNDS:					
HIGHWAY USER ALLOCATION BONDS	6,186,180	6,709,847	7,061,675	4,142,500	4,100,725
SPECIAL ASSESSMENTS DEBT (SINKING)	1,720,099	1,391,297	1,434,697	1,725,000	1,725,000
TAX INCREMENT FINANCING DEBT SERVICE	18,313,006	19,158,472	21,083,194	212,858	164,137
TURN BACK TAX BONDS	681,378	2,333,444	2,203,347	2,412,000	2,460,000
TOTAL-DEBT SERVICE FUNDS	\$26,900,663	\$29,593,060	\$31,782,913	\$8,492,358	\$8,449,862
ENTERPRISE FUNDS:					

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ACTUAL RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
BROADBAND ENTERPRISE	1,945,837	1,832,141	1,623,623	1,976,109	1,976,109
EMS ENTERPRISE	9,842,705	10,497,178	11,353,686	10,282,069	10,792,652
EMS ENTERPRISE - CARES REIMBURSEMENT		24,313	43,562		
GOLF CAPITAL IMPROVEMENT	2,367,588	871,379	540,552	265,490	265,490
GOLF REVENUE	5,363,657	6,261,864	6,756,013	5,921,003	5,943,003
PARKING FACILITIES	10,683,319	11,325,743	11,727,815	12,874,037	13,053,353
PARKING FACILITIES CIP	14,532,901	2,841,373	4,301,979		
PARKING LOTS AND JPA GARAGES	1,595,485	2,067,573	2,713,511	2,420,693	2,394,770
PINNACLE BANK ARENA	7,218,400	7,631,359	8,211,842	7,023,855	7,423,336
SOLID WASTE MANAGEMENT CIP					
SOLID WASTE MANAGEMENT REVENUE	16,262,387	17,984,849	18,019,929	20,159,619	20,733,142
WASTEWATER	45,067,138	44,733,177	49,639,595	46,396,224	48,617,789
WATER	59,197,624	53,844,769	75,901,083	63,164,097	66,044,711
TOTAL-ENTERPRISE FUNDS	\$174,077,041	\$159,915,718	\$190,833,190	\$170,483,196	\$177,244,355
GRANTS-IN-AID FUNDS:					
AGING PARTNERS MULTI-COUNTY GRANTS	684,324	753,494	645,370	684,009	733,114
COMMUNITY DEVELOPMENT - HOME	841,168	1,220,931	1,459,557	1,553,440	1,553,440
COMMUNITY DEVELOPMENT BLOCK GRANT	2,542,489	3,044,632	3,937,754	2,538,377	2,538,247
COMMUNITY DEVELOPMENT BLOCK GRANT - CARES REIMBU	651,990				
HUMAN RIGHTS	66,500		23,500	70,780	72,780
LEAD HAZARD CONTROL	17,213	360,963	250,942	422,527	435,643
POLICE-COPS	21,534	86,479	56,415	353,516	353,516
POLICE-DOMESTIC VIOLENCE	84,626	95,440	45,816	119,368	119,368
POLICE-VICTIM WITNESS	289,980	354,734	494,899	312,138	312,138
POLICE-YOUTH COM. OUTREACH	74,588	105,531	104,258	97,206	97,206
STARTRAN PLANNING	56,575	51,758	206,871	312,233	331,520
URBAN SEARCH & RESCUE	1,770,342	1,504,463	1,670,701	1,291,293	1,291,293
SAFER GRANT	1,166,582			2,049,570	2,207,088
WORKFORCE INVESTMENT ACT	1,427,644	1,594,370	1,594,382	1,269,101	1,219,400
TOTAL GRANTS-IN-AID FUNDS	\$9,695,555	\$9,172,795	\$10,490,465	\$11,073,558	\$11,264,753
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:					
2016 STORM SEWER CONSTRUCTION	177,392	17,138			
2019 STORM SEWER CONSTRUCTION	435,698	985,428	1,261,556		
2013 SOLID WASTE MGMT BONDS	2,431	14,565	32,204		
2015 SOLID WASTE MGMT BONDS	4,911	8,649	19,123		
2021 HWY USER ALLOCATION BONDS	55,720	341,280	134,532		
2022 HWY USER ALLOCATION BONDS			518,780		
AMERICAN RESCUE PLAN ACT ARPA	33,659,260	12,484,562	10,920,396		
DISASTER RECOVERY	3,757,525	152,352	200,767		
DONATIONS (net of budgeted projects)	1,723,289	2,186,877	2,391,729		
GENERAL OBLIGATIONS BONDS: LIBRARY					
GENERAL OBLIGATIONS BONDS: PUBLIC SAFETY/JOINT FIRE & RESCUE/POLICE				45,000,000	
GENERAL OBLIGATIONS BONDS: WATERSHED MANAGEMENT				13,600,000	
GRANTS-IN -AID (net of budgeted projects)	52,117,539	26,353,432	21,027,454		
JOSEPH J. HOMPES TRUST	92,312	94,277	182,616		
ROBERT CRAWFORD CORRIDOR	301,931	481,227	785,037		
PARKS & RECREATION SPECIAL PROJECTS	489,261	628,979	981,396		
SPECIAL ASSESSMENT CIP		3,174	515,783		
TOTAL NON-BUDGETED FUNDS	\$92,817,269	\$43,751,940	\$38,971,373	\$58,600,000	\$0
TOTAL NON-TAX FUNDS	\$545,470,849	\$533,099,819	\$517,507,544	\$613,942,029	\$442,649,018
GRAND TOTAL - INCLUDING INTERFUND TRANSFERS	\$781,308,454	\$786,501,984	\$792,245,104	\$897,963,752	\$744,432,439
LESS INTERFUND TRANSFERS:					
FROM ADVANCE ACQUISITION TO CAPITAL PROJECTS	-350,000		-814,277		
FROM AGING PARTNERS TO CAPITAL PROJECTS			-550,000		
FROM BROADBAND TO INFORMATION SERVICES				-100,000	-100,000
FROM BUILDING & SAFETY TO DONATIONS	-7,294	-3,162	-5,109		
FROM BUILDING & SAFETY TO PARKING FACILITIES				-62,250	-62,250
FROM CAPITAL PROJECTS TO DONATIONS			-9,296		
FROM CAPITAL PROJECTS TO GENERAL		-10,284			
FROM CAPITAL PROJECTS TO KENO			-20		
FROM CAPITAL PROJECTS TO LAAA	-99,484				
FROM CAPITAL PROJECTS TO STREET CONSTRUCTION CIP	-410,658	-258,447	-1,080,153		
FROM CAPITAL PROJECTS TO TIF	-12,776				
FROM CASINO TO GENERAL				-450,000	-450,000
FROM 911 COMMUNICATIONS TO CAPITAL PROJECTS		-1,021,094	-11,575		
FROM CDBG TO 2019 STORM SEWER CONST	-87,340				

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ACTUAL RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
FROM COMMUNITY IMPROVEMENT FINANCING TO CAPITAL	-282,462	-776,000	-2,756,700		
FROM DAMAGED PROPERTY TO GENERAL		-49,000	-167,067		
FROM DEVELOPER PURCHASED TIF TO CAPITAL PROJECTS	-2	-967,000	-470,466		
FROM DONATIONS TO CAPITAL PROJECTS	-335,842				
FROM DONATIONS TO GENERAL			-30,000		
FROM DONATIONS TO GRANTS IN AID	-693	-456			
FROM DONATION TO HEALTH	-281				
FROM FLEET TO GENERAL				-9,455	-7,313,799
FROM GENERAL TO CAPITAL PROJECTS	-2,389,108	-1,725,200	-4,588,515		
FROM GENERAL TO DONATIONS	-20,000	-111,000	-34,000		
FROM GENERAL TO FAST FORWARD		-1,000,000			
FROM GENERAL TO FEMA		-7,227			
FROM GENERAL TO FLEET SERVICES				-3,800,000	-2,970,000
FROM GENERAL TO GRANTS IN AID	-1,175,402	-428,002	-462,251	-424,063	-437,845
FROM GENERAL TO LINCOLN BIKE SHARE			-200,000		
FROM GENERAL TO MSC			-1,200,000		
FROM GENERAL TO POLICE GARAGE		-308,000	-219,000		
FROM GENERAL TO STARTRAN OPERATING			-1,050,000		
FROM GENERAL TO ST CONST CIP			-1,396,465		
FROM GENERAL TO TAX SUBSIDIZED FUNDS	-24,595,048	-26,020,826	-28,355,274	-31,948,814	-32,009,010
FROM GENERAL TO TIF	-4,486				
FROM GENERAL TO WIOA	-22,153				
FROM GENERAL LIABILITY SELF-INSURED TO GENERAL FUND	-62,299				
FROM GOLF CAPITAL IMPROVE TO CAPITAL PROJECTS	-118,079	-1,002,642	-390,642		
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS				-41,000	-41,000
FROM GOLF REVENUE TO GOLF CAPITAL IMPROVEMENTS		-536,524	-237,271		
FROM GRANTS IN AID TO CAPITAL PROJECTS	-500,000				
FROM GRANTS IN AID TO DONATIONS			-204,042		
FROM GRANTS IN AID TO GENERAL FUND	-14				
FROM GRANTS IN AID TO HEALTH	-9,330	-18,321	-77,566		
FROM GRANTS IN AID TO LIBRARY	-3,289	-1,961			
FROM GRANTS IN AID TO SOLID WASTE REVENUE			-49,640		
FROM HEALTH TO ANIMAL CONTROL				-858,000	-198,000
FROM HEALTH TO DONATIONS	-34,000	-37,077	-45,192		
FROM KENO TO CAPITAL PROJECTS	-861,237	-2,747,891	-1,427,926		
FROM KENO TO DONATIONS	-203,363	-199,014	-196,669		
FROM KENO TO GENERAL	-553,663	-545,766	-540,797	-2,034,370	-1,958,688
FROM LIBRARY TO CAPITAL PROJECTS		-87,907	-32,093		
FROM LINCOLN ON THE MOVE TO ST CONST	-7,618,396	-20,458,515	-16,441,964		
FROM PARKING FAC BND 2019 TO PARKING CIP	-6,695,273				
FROM PARKING FACILITIES TO PARKING FAC CONST	-2,834,039				
FROM PARKING FACILITIES TO GENERAL	-2,095,026	-2,040,859	-2,149,193	-2,495,026	-2,495,026
FROM PARKING LOTS & JPA FAC TO ST CONST CIP	-8,030	-5,269	-8,783	-9,000	-9,000
FROM PARKS & REC MAINT & REP TO CAPITAL PROJECTS	-375,000	-321,642	-525,135	-487,400	-487,400
FROM PARKS & REC MAINT & REP TO GOLF REVENUE		-168,650	-168,150		
FROM PARKS & REC MAINT & REP TO GENERAL				-354,400	-366,300
FROM PARKS REC SPEC PROJ TO CAPITAL PROJECTS	-9,922		-52,292		
FROM POLICE GARAGE TO GENERAL				-17,471	-18,584
FROM SOCIAL SECURITY TO GENERAL	-13,846		-1,678	-2,000	-2,000
FROM SOLID WASTE TO HEALTH	-1,949,226	-1,950,879	-2,012,419	-2,033,192	-2,106,806
FROM SOLID WASTE TO SOLID WASTE MGMT REV			-100,000		
FROM SOLID WASTE MGMT REV TO 2015 SOLID WASTE MGN	-3,470				
FROM SPECIAL ASSESSMENT (CIP) TO SPECIAL ASSESS REV	-46,848				
FROM SPECIAL ASSESSMENT REVENUE TO SPECIAL ASSES (CIP)		-3,174			
FROM SPECIAL ASSES DEBT TO SPECIAL ASSESS REV	-784,489	-1,212,117	-1,400,219	-1,600,000	-1,600,000
FROM ST CONST CIP TO CAPITAL PROJECTS	-525,007				
FROM ST CONST CIP TO IMPACT FEES			-1,729,448		
FROM ST CONST CIP TO PARKING FACILITY CONSTRUCTION	-208,771				
FROM ST CONST CIP TO SPECIAL ASSESSMENT (CIP)			-515,783		
FROM 2013 STORM SEWER CONST TO 2016 STORM SEWER C	-40,928				
FROM 2019 STORM SEWER CONST TO GRANTS IN AID	-44,949				
FROM 2019 STORM SEWER CONST TO ST CONST CIP		-23,714			
FROM 2022 HWY USER ALLOC BONDS TO ST CONST CIP			-5,600,103		
FROM TENNIS CAPITAL IMPROVE TO CAPITAL PROJECTS	-1,568	-134,500		-20,000	-20,000
FROM TIF TO CAPITAL PROJECTS	-3,367,022	-1,009,831	-470,466	-205,531	-157,006
FROM TIF TO GENERAL	-36,765				
FROM TIF TO STREET CONT	-891,900				
FROM TRANSP O & M TO STREET CONST CIP	-10,917,986	-4,798,203	-7,061,675		
FROM TRANSP O & M TO GENERAL	-50,000		-50,000		
FROM TRANSP O & M TO HWY USER ALLOC BONDS	-6,186,180	-280,947	-7,699,038		
FROM TRANSP & UTILITIES REV TO GENERAL	-183,169	-77,000	-255,793	-210,053	-227,076

	ACTUAL RECEIPTS 2021-22	ACTUAL RECEIPTS 2022-23	ACTUAL RECEIPTS 2023-24	ESTIMATED RECEIPTS 2024-25	ESTIMATED RECEIPTS 2025-26
FROM TRANSP & UTILITIES REV TO ST CONST CIP			-37,413		
FROM UNEMPLOYMENT COMP TO GENERAL	-1,515		-10,244	-5,000	-5,000
FROM VEHICLE TAX CONST TO ST CONST CIP	-6,839,442	-7,019,234	-7,131,154		
FROM VEHICLE TAX RESIDENTIAL TOST CONST CIP	-2,889,356	-2,962,522	-3,015,892		
FROM VEHICLE TAX RESIDUAL TO TRANS O & M	-9,733,717	-9,991,756	-10,041,873	-9,898,000	-9,996,980
FROM WATER TO GENERAL				-116,150	-120,916
FROM WATER TO STREET CONSTR (CIP)	-15,100				
FROM WATER TO SOLID WASTE MGMT REV			-100,000		
FROM WIOA TO GENERAL					
FROM WORKER'S COMP TO GENERAL			-42,021		
GRAND TOTAL NET OF TRANSFERS	\$684,803,211	\$696,180,371	\$679,022,362	\$840,782,577	\$681,279,753
INTERNAL SERVICE FUNDS:					
COBRA & RETIREES INS PREMIUMS	775,889	716,840	652,827	819,552	819,552
FLEET SERVICES	10,550,935	7,302,013	8,849,030	12,141,970	11,703,768
INFORMATION SERVICES	14,073,926	16,175,538	18,215,964	14,306,184	14,489,981
LONG TERM DISABILITY	249,970	200,338	225,734	225,010	225,010
FEBA	1,209,127	1,232,453	1,270,923	1,333,715	1,333,715
MUNICIPAL SERVICES CENTER	2,961,258	2,928,343	3,906,105	3,214,875	3,346,433
POLICE GARAGE	5,853,621	7,825,043	7,981,383	6,607,892	6,684,553
RADIO MAINTENANCE	1,134,878	1,192,763	1,885,039	1,794,806	1,847,336
SELF INSURED LOSS	4,937,961	5,433,591	7,558,266	6,222,207	6,272,617
SELF INSURED HEALTH	40,463,808	39,900,957	43,097,914	50,293,309	50,800,097
SELF INSURED DENTAL	1,866,867	1,833,739	1,960,561	2,007,543	1,787,972
TRANSPORTATION & UTILITIES REVOLVING	11,378,232	11,501,860	13,381,806	13,282,296	13,804,103
WORKERS COMPENSATION LOSS FUND	4,798,123	4,305,331	4,387,498	4,915,780	5,059,531
TOTAL INTERNAL SERVICE FUNDS	\$100,254,595	\$100,548,809	\$113,373,050	\$117,165,139	\$118,174,668

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

SCHEDULE 4

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	2,520,000	2,625,000	2,055,000	2,590,000	2,145,000	2,230,000	2,320,000
Municipal Improvement Bonds	390,000	6,015,137	5,685,000	1,180,000	1,235,000	1,280,000	1,350,000
Highway Allocation Bonds	5,670,000	2,950,000	3,040,000	3,140,000	1,430,000	1,470,000	1,505,000
Limited Tax Arena (Turnback Tax)	1,155,000	1,185,000	1,220,000	1,250,000	1,280,000	1,310,000	1,320,000
Certificates of Participation	5,640,000	4,590,000	4,660,000	3,305,000	2,805,000	1,900,000	1,530,000
Special Assessments Revolving	215,000	225,000	230,000	240,000	245,000	260,000	270,000
Tax Allocation Bonds	451,119	102,303	110,721	123,820	137,410	135,114	132,903
NE State Revolving Loan Fund	2,006,313	2,049,285	2,093,191	2,138,055	2,183,896	2,230,737	2,278,599
Revenue Bonds and Notes	49,948,334	49,183,334	49,096,666	51,190,000	52,685,000	52,035,000	53,068,333
TOTAL	\$67,995,766	\$68,925,059	\$68,190,578	\$65,156,875	\$64,146,306	\$62,850,851	\$63,774,835

SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	870,725	770,091	1,420,524	1,199,853	1,091,444	1,001,169	906,594
Municipal Improvement Bonds	527,269	1,302,186	1,066,469	781,719	722,219	676,249	611,444
Highway Allocation Bonds	1,391,675	1,192,500	1,060,725	924,975	767,475	695,350	621,350
Limited Tax Arena (Turnback Tax)	384,548	349,898	314,348	277,748	240,247	201,847	187,437
Certificates of Participation	1,045,394	877,544	696,519	505,444	377,244	274,244	200,875
Special Assessments Revolving	67,620	60,870	53,730	46,375	38,165	29,625	20,370
Tax Allocation Bonds	25,798	110,556	51,496	95,722	68,336	64,112	59,932
NE State Revolving Loan Fund	477,159	434,189	390,281	345,418	299,576	252,735	204,873
Revenue Bonds and Notes	23,433,165	22,181,592	20,499,488	18,406,535	16,331,435	14,396,477	12,732,623
TOTAL	\$28,223,353	\$27,279,426	\$25,553,580	\$22,583,789	\$19,936,141	\$17,591,808	\$15,545,498

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
General Obligation Bonds (Tax)	3,390,725	3,395,091	3,475,524	3,789,853	3,236,444	3,231,169	3,226,594
Municipal Improvement Bonds	917,269	7,317,323	6,751,469	1,961,719	1,957,219	1,956,249	1,961,444
Highway Allocation Bonds	7,061,675	4,142,500	4,100,725	4,064,975	2,197,475	2,165,350	2,126,350
Limited Tax Arena (Turnback Tax)	1,539,548	1,534,898	1,534,348	1,527,748	1,520,247	1,511,847	1,507,437
Certificates of Participation	6,685,394	5,467,544	5,356,519	3,810,444	3,182,244	2,174,244	1,730,875
Special Assessments Revolving	282,620	285,870	283,730	286,375	283,165	289,625	290,370
Tax Allocation Bonds	476,917	212,859	162,217	219,542	205,746	199,226	192,835
NE State Revolving Loan Fund	2,483,472	2,483,474	2,483,472	2,483,473	2,483,472	2,483,472	2,483,472
Revenue Bonds and Notes	73,381,499	71,364,926	69,596,154	69,596,535	69,016,435	66,431,477	65,800,956
TOTAL	\$96,219,119	\$96,204,485	\$93,744,158	\$87,740,664	\$84,082,447	\$80,442,659	\$79,320,333

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

SCHEDULE 5

<u>DEPARTMENT/DIVISION</u>	<u>PROJECT TITLE AND DESCRIPTION</u>	<u>FUNDING SOURCE</u>	<u>FY 2024-25 APPROPRIATION</u>	<u>FY 2025-26 APPROPRIATION</u>
FINANCE				
	Broadband Infrastructure	OF	700,000	700,000
	Fleet Fuel Site Upgrades	OF	410,000	875,000
		SF-O	410,000	
	Total Finance		1,520,000	1,575,000
FIRE				
	Apparatus Replacement Schedule	GR	750,000	750,000
	Training Tower Facility	OF	450,000	
	Total Fire		1,200,000	750,000
HEALTH				
	Health Department Office Remodel	OF	2,500,000	
	Total Health		2,500,000	
LIBRARIES				
	Downtown Central Library	MIBs		23,000,000
		OF		18,000,000
		GR		5,200,000
	Library Branch Improvements	GO		15,000,000
	Near-Term Library Improvements	GR	250,000	250,000
	Total Libraries		250,000	61,450,000
PARKS & RECREATION				
	ADA Compliance Improvements	GR	20,000	25,000
		GR	300,000	50,000
	Area/Ballfield/Play Court Lighting	GR	125,000	325,000
	Asset Management System	GR	17,000	17,000
	Backflow Prevention Compliance Program	GR	30,000	45,000
	Ballfields/Playfields	GR	20,000	20,000
	Building/Structure Flooring & Wall Treatments	GR	43,000	23,000
	Building/Structure Roofing	GR	75,000	75,000
	Community Forestry Management Planning	OF	1,375,000	
		GR	300,000	
	Commuter/Recreation Trail	GR	644,400	35,000
		GR	15,000	15,000
		OF	2,255,200	1,611,200
	Drainage Channel Stabilization/Erosion Control/Dams	GR		10,000
	Emerald Ash Borer (EAB) Treatment and Recovery	GR	366,000	377,000
	Golf Course Clubhouse	GF		50,000
		GS		304,500
	Golf Course Hard Surfacing	GF		200,000
		GS	27,600	28,600
	Golf Course Infrastructure	GF	15,000	150,000
	Golf Course Irrigation Systems	GF	800,000	50,000
		GS	300,000	

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
Golf Course Trees/Landscaping	GF		50,000
Hard Surfacing	GR	210,000	505,000
	GR	150,000	185,000
HVAC Systems	GR	150,000	150,000
	GR	16,000	33,000
Irrigation Systems	GR	15,000	15,000
Jensen Park Development	OF	18,000	18,000
Lincoln Cares Program	OF	15,000	15,000
Livable Neighborhoods (Parks & Recreation)	GR	35,000	35,000
Mech/Elec Systems and Pool Pumps	GR	195,000	155,000
Neighborhood Park Land Acquisition & Development - I.F. Zone 1	IF	70,200	27,500
Neighborhood Park Land Acquisition & Development - I.F. Zone 2	IF		35,100
Neighborhood Park Land Acquisition & Development - I.F. Zone 3	IF	27,100	27,100
Neighborhood Park Land Acquisition & Development - I.F. Zone 5	IF		60,500
Neighborhood Park Land Acquisition & Development - I.F. Zone 7	IF		55,900
Outdoor Inclusive Play Improvements	GR	100,000	100,000
	OF		800,000
Park Acquisition/Demolition/Development Projects	GR	60,000	60,000
	OF	100,000	
	GR	215,000	250,000
	OF	350,000	
Park Landscape	GR	35,000	35,000
	OF	30,000	30,000
	GR	11,400	21,300
Playground Renovations & Safety Components	GR	245,000	455,000
	GR	45,000	45,000
Pool Maintenance	GR		1,500,000
Pool Slides/Play Features	GR	35,000	35,000
Prairie in the Parks Seeding Program	GR	13,600	11,100
Public Art Preservation	GR	40,000	40,000
	GR	7,000	7,000
South Haymarket Park	GR	250,000	250,000
	OF	16,000,000	
Street Tree Pruning, Removal, Stump Grinding and Storm Respon	GR	350,000	350,000
Street Tree Replacement	GR	216,400	222,900
	OF	30,000	30,000
Tennis Facilities Improvements	TF	20,000	20,000
Waterford Development Trail - I.F. Zone 4	SF	1,393,800	
	IF	348,500	
Wetlands/Open Space Acquisition, Easements, Restoration	GR	50,000	110,000
	GR	60,000	
Wilderness Park Master Plan Improvements	GR	75,000	75,000
Winnett Trust Fund - Annual Distribution	OF	75,000	75,000
Yankee Hill Road Trail (48th-70th) - I.F. Zone 6	IF		50,000
Total Parks & Recreation		27,785,200	9,350,700
 POLICE			
Training Campus Improvements	OF		2,800,000
Property Storage	OF	2,200,000	

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
Total Police		2,200,000	2,800,000
PUBLIC SAFETY/JOINT FIRE & RESCUE/POLICE			
Public Safety/Joint Fire & Rescue/Police	GO	45,000,000	
Total Public Safety/Joint Fire & Rescue/Police		45,000,000	
TRANSPORTATION & UTILITIES/SOLID WASTE OPERATIONS			
Acquire/Recondition Equipment	OT	500,000	500,000
	LF	1,000,000	1,000,000
Gas Collection and Control Systems	LF	1,350,000	
Land Acquisition/Soil Purchases	LF	100,000	100,000
Liner/Lerachate System - Bluff Road Landfill	LF	5,000,000	5,000,000
Organic Waste Processing Facility	OT	100,000	350,000
Other Waste Management Programs	OF	1,110,000	60,000
	OT	15,000	85,000
Solid Waste Disposal/Landfill	LF	1,035,000	535,000
Solid Waste Management Plan/Updates - Implementation	LF	250,000	
South Municipal Services Center (Solid Waste)	OT	1,500,000	1,000,000
Transfer Station	OT		150,000
Total Transportation & Utilities/Solid Waste Operations		11,960,000	8,780,000
TRANSPORTATION & UTILITIES/STARTRAN			
Building and Grounds Improvements	GR	21,000	
Bus Stop Amenities (Required by FTA)	GR	8,400	8,820
	SF	33,600	35,280
Multi Modal Center	OF	3,721,825	5,580,136
	SF	8,367,300	16,335,864
New Maintenance Facility	GR	60,000	
	SF	240,000	
Purchase Revenue Vehicles	GR	950,000	970,000
	SF	5,383,334	5,496,666
Security Enhancements (Required by FTA)	GR	8,400	8,820
	SF	33,600	35,280
Shop Tools/Equipment	GR	4,200	4,410
	SF	16,800	17,640
Total Transportation & Utilities/StarTran		18,848,459	28,492,916
TRANSPORTATION & UTILITIES/TRANSPORTATION			
South Municipal Services Center	OF	1,500,000	
Transportation Sidewalk Program	GR	889,083	893,000
	MIBs	2,110,917	2,107,000
Transportation System Growth	LM	4,500,000	1,004,171
	WC	1,484,500	1,519,345
	IF	2,500,000	2,500,000
Transportation System Preservation	GR	1,785,000	1,785,000
	LM	13,230,000	2,952,264
	SF	2,654,125	2,733,750
	RR	2,929,000	2,958,290
	RT	200,000	

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
	SO	3,425,490	2,500,983
	SO	500,000	4,500,000
Transportation System Optimization	LM	270,000	60,250
	SF	2,654,125	2,733,749
	WC	5,484,500	5,519,345
	SO	1,000,000	1,000,000
	IF	500,000	500,000
City Street Lights	MIBs	3,700,000	3,700,000
Total Transportation & Utilities/Transportation		51,316,740	38,967,147

TRANSPORTATION & UTILITIES/WASTEWATER

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

TRANSPORTATION & UTILITIES/WATER SUPPLY & DISTRIBUTION

Infrastructure - Lincoln Pumping, Storage & trans	UR	5,600,000	200,000
Infrastructure - Source Water Supply	UR	2,400,000	300,000
Infrastructure - Water Mains and Meters	UR	16,028,400	16,814,000
	SF	8,574,900	8,723,200
Infrastructure - Water Structures	UR	1,500,000	1,050,000
Infrastructure - Water Treatment, HS Pump & Trans	UR	1,500,000	700,000
New Source of Water Supply	OF	46,000,000	
	UR	5,000,000	5,000,000
New Water Pumping, Storage & Transmission	DC	5,760,000	

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
	UR	4,400,000	1,500,000
New Water Supply Wells	IF	8,000,000	
	OF	32,900,000	
	UR	23,000,000	
New Water Treatment & High Service Pumping	OF	27,030,000	
	UR	62,750,000	
South Municipal Services Center (Water)	UR	375,000	
Water Distribution Mains - Area 1	IF	100	100
Water Distribution Mains - Area 2	IF	100	100
Water Distribution Mains - Area 3	IF	100	100
Water Distribution Mains - Area 4	IF	100	100
Water Distribution Mains - Area 5	IF	100	100
Water Distribution Mains - Area 6	IF	100	100
Water Distribution Mains - Area 7	IF	100	100
Water Distribution System Improvements	UR	300,000	400,000
Water Mains and Meters - Locations to Be Determined	DC	2,000,000	2,000,000
	IF	350,000	350,000
	UR	6,650,000	7,150,000
Water Master Planning Preliminary Design, & Engineering Suppo	UR	1,200,000	100,000
Water Security Upgrade	UR	100,000	200,000
Water System Reimbursement to Development	UR	400,000	400,000
Water System Reimbursement to Street Construction	UR	400,000	400,000
Total Transportation & Utilities/Water Supply & Distribution		<u>262,219,000</u>	<u>45,287,900</u>
TRANSPORTATION & UTILITIES/WATERSHED MANAGEMENT			
Flood Mitigation	GO	2,000,000	
	OF	1,000,000	1,000,000
Stream Stability and Revlitalization	GO	4,400,000	
	OF	1,000,000	1,000,000
Urban Drainage	GO	6,700,000	
Watershed Studies	GO	500,000	
	OF	1,500,000	2,500,000
Total Transportation & Utilities/Watershed Management		<u>17,100,000</u>	<u>4,500,000</u>
URBAN DEVELOPMENT/COMMUNITY DEVELOPMENT			
Affordable Housing	OF	710,000	710,000
	OF	234,600	239,300
	CT	150,000	150,000
Commercial Districts and Entryway Corridor Public Improvement	GR	110,775	116,314
Downtown Corridors Project	FA	7,250,000	
	CF		8,000,000
Downtown Public Improvements	GR	807,750	848,138
Elevator Modernization	UF		1,000,000
Housing HVAC Program	GR	250,000	250,000
Livable Neighborhoods (Urban Development)	FA	125,000	125,000
Operations Command Center Support	UF		100,000
Parking and Revenue Control Equipment	UF		100,000
Parking Garage Interior Façade Enhancements	UF		150,000

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	<u>APPROPRIATION</u>	<u>APPROPRIATION</u>
Parking Meter	UF		100,000
South of Downtown Rental Rehabilitation Program	CF	1,557,154	1,557,154
Structural Repair/Maintenance of Parking Garages	UF		56,900
Transportation Demand Management	UF	250,000	
West Haymarket Redevelopment Project	CF	1,000,000	1,000,000
West O Entryway Project	CF	1,545,765	1,545,765
Total Urban Development		<u>13,991,044</u>	<u>16,048,571</u>
GRAND TOTAL CAPITAL PROJECTS		527,783,443	232,839,234

KEY TO FUNDING SOURCE ABBREVIATIONS

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

PINNACLE BANK ARENA
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING AUGUST 31, 2026

Schedule 6

Event Income	
Direct Event Income	
Rental Income	1,231,936
Service Income	2,533,550
Service Expenses	<u>(5,766,081)</u>
Total Direct Event Income	<u>(2,000,594)</u>
F&B Revenue, Net	
Total F&B Revenue, Net	<u>4,023,697</u>
Ticketing Revenue	
Service Fee Revenue	2,212,850
Facility Fee Revenue	<u>717,610</u>
Total Ticketing Revenue	<u>2,930,460</u>
Premium Event Related	
Premium Revenue	<u>66,650</u>
Total Premium Event Related	<u>66,650</u>
Ancillary Income	
Merchandise	209,160
Event Parking	<u>345,863</u>
Total Ancillary Income	<u>555,023</u>
Total Event Income	<u>5,575,236</u>
Total Non-Event Income	<u>1,848,100</u>
Adjusted Gross Income	<u>7,423,336</u>
Indirect Expenses	
Employee Salaries and Wages	5,380,150
Benefits	413,432
Less: Event Labor Allocations	<u>(2,120,835)</u>
All Other Operating Payroll	<u>617,589</u>
Total Employee Wages and Benefits	4,290,336
Fixed Costs	105,000
Operations	42,000
Utilities	1,198,000
Repairs & Maintenance	5,000
IT, Computer Equip, Software	131,000
Other	154,000
Professional Services	44,000
Service Charges & Fees	278,000
Staff Related Costs	84,000
Supplies	177,000
Training	3,000
Insurance	604,000
T&E	60,000
Venue Management Fee	<u>248,000</u>
Total Operating Expenses	<u>7,423,336</u>
Net Income (Loss)	<u>-</u>