



A95335

25R-341

Introduce: August 11, 2025

AMENDED SUBSTITUTE RESOLUTION NO. A- **9 5 3 3 5**

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<br>18002.9220 | StarTran 2024-25 operating budget<br>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<br>bonds               |
| 935,734   | 15001.5988                       | City Contribution to Police & Fire<br>Pension          |
| 150,000   | 06014.5021                       | Pay Increases for Emergency<br>Service/911 Dispatchers |
| 1,500,000 | 09011.9237<br>(409490.6138/9165) | Pool maintenance and repairs<br>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<br>Appropriated<br><u>Amount – 90%</u> | 2025-26<br>Total Tax as<br><u>Levied – 100%</u> | 2025-26<br>Per \$100<br><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 &<br>Redemption | <u>3,105,858</u>                               | <u>3,450,953</u>                                | <u>.00897</u>                               |
| Total Levy                    | \$102,973,319                                  | \$114,414,798                                   | 0.29732                                     |

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

- 1 9. There is hereby appropriated revenue and expenditure related to the Solid Waste fee  
2 schedule update from Resolution A-95204 due to an update of State Statute 13-2042 in the  
3 amount of \$327,000.
- 4 10. The Finance Director is hereby authorized to transfer sale proceeds from the site of  
5 Pershing Auditorium and Bennett Martin Library from Advanced Land Acquisition to the  
6 General Fund to reimburse the purchase of real property for the Central Library Project.
- 7 11. The City Council hereby appropriates the sums identified on Schedule 6 to adopt a budget  
8 for the Pinnacle Bank Arena.
- 9 12. In compliance with the Nebraska Board of Public Roads Classifications and Standards, the  
10 City of Lincoln Mayor is hereby authorized to certify and sign the accompanying Municipal  
11 Annual Certification of Program Compliance form as required by state law. See Appendix A.
- 12 13. For 2025-26 the Finance Director is hereby authorized to adjust property tax revenue  
13 amounts, final levies by fund and appropriated balances for funds that receive property tax  
14 revenue based on final certified property valuations received from the County Assessor  
15 within the authorized expenditure limitations on the attached schedules and the tax rate of  
16 0.29732 per \$100 of assessed valuation.
- 17 14. Per resolution A-82134 passed by the City Council on June 9, 2003, establishing an  
18 unreserved fund balance policy for the City, the General Fund unreserved fund balance as  
19 of the last audited financial statements as of August 31, 2024, was \$60,845,197. This  
20 August 31, 2024, unreserved balance is 23.4% of the General Fund budget for 2025-26 of  
21 \$259,843,660 included in this resolution.
- 22 15. The following unexpended appropriations on August 31, 2025, are reappropriated effective  
23 September 1, 2025, up to the following amounts:

| Amount     | BU.Object  | Description                                                |
|------------|------------|------------------------------------------------------------|
| \$ 118,231 | 01001.5961 | City Council/Other Services & Charges/Education & Training |
| \$ 52,645  | 02002.5656 | Aging Partners/Aging Admin/Subgrantee Contracts            |
| \$ 540,000 | 02002.6132 | Aging Partners/Aging Admin/Buildings                       |
| \$ 4,701   | 04001.5272 | Police/General Management/Program Supplies                 |
| \$ 400,000 | 04001.5621 | Police/General Management/Misc. Contractual                |



|    |           |            |                                                          |
|----|-----------|------------|----------------------------------------------------------|
| \$ | 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.          |
|                 |                     |                                                        |
|                 | <b>Transfer To:</b> |                                                        |
| \$ 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 |

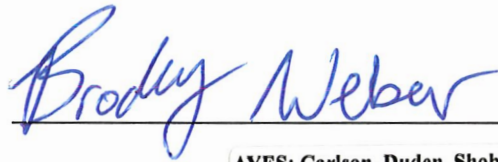
|              |                     |                                                                   |
|--------------|---------------------|-------------------------------------------------------------------|
| \$ 45,000    | 79145.5724          | LTU/Street Maintenance/Traffic/Vehicles-Fuel,Maint, 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                       |
|              |                     |                                                                   |
|              | <b>Transfer To:</b> |                                                                   |
| \$ 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

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

Approved this 3rd day of Sept, 2025:

  
\_\_\_\_\_  
Mayor

**ADOPTED**

**AUG 25 2025**

**BY CITY COUNCIL**



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<br>Type<br>(county or city) | Growth Value* | Total Taxable Value | Prior Year Total<br>Property Valuation | Growth<br>Percentage*** |
|-------------------------------|-----------------------------------------|---------------|---------------------|----------------------------------------|-------------------------|
| LINCOLN                       | City /<br>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.

  
(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).

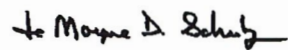
Penalties for failure to comply can be found in the following State Statutes:

- 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](mailto: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](http://dot.nebraska.gov)  
OFFICE 402-479-4436  
[ndot.blshelp@nebraska.gov](mailto: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. A-95335

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

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

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

Adopted this 3 day of AUGUST, 2025 at LINCOLN Nebraska.  
(Month)

City Council/Village Board Members

|                             |                          |
|-----------------------------|--------------------------|
| <u>TOM BECKIUS</u>          | <u>SANDRA WASHINGTON</u> |
| <u>JAMES MICHAEL BOWERS</u> | <u>BRODEY WEBER</u>      |
| <u>JUSTIN CARLSON</u>       |                          |
| <u>TOM BUDEN</u>            |                          |
| <u>KENNIE SHORE</u>         |                          |

City Council/Village Board Member BRODEY WEBER  
Moved the adoption of said resolution  
Member SANDRA WASHINGTON Seconded the Motion  
Roll Call: 5 Yes 0 No 2 Abstained 2 Absent  
Resolution adopted, signed, and billed as adopted.

Attest:

[Signature]  
(Signature of Clerk)





**Do not recreate or revise the pages of this document**, as revisions and recreations will not be accepted. Failure to **return both pages of the original document** by the filing deadline (October 31, 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 LINCOLN  
(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.**

*Devin Taylor Baird*  
Signature of Mayor ☒ Village Board Chairperson ☐ (Required)

9/3/2025  
(Date)

*Li L. Byrne*  
Signature of City Street Superintendent (Optional)

9/17/2025  
(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

| <b>Fund Group</b>           | <b>Fund</b> | <b>Fund</b>                    |
|-----------------------------|-------------|--------------------------------|
| <b>11 - General</b>         |             |                                |
|                             | 00010       | General                        |
|                             | 00020       | Community Impr Financing       |
|                             | 00030       | Donations                      |
|                             | 00040       | Cash Reserve                   |
|                             | 00070       | Street Improvement             |
| <b>12 - Special Revenue</b> |             |                                |
|                             | 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 |
|-------|---------------------------|

### **42 -**

|       |                               |
|-------|-------------------------------|
| 00910 | General Long Term Liabilities |
|-------|-------------------------------|

### **51 - JPA**

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

**CITY OF LINCOLN, 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**

| <b>FUND</b>                | <b>ACTUAL<br/>SPENT<br/>2020-2021</b> | <b>ACTUAL<br/>SPENT<br/>2021-2022</b> | <b>ACTUAL<br/>SPENT<br/>2022-2023</b> | <b>BUDGET<br/>2023-2024</b> |
|----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-----------------------------|
| 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      | \$196,052,872                         | \$211,797,601                         | \$232,376,668                         | \$261,545,039               |

**FY 2024-25**

| <b>ESTIMATED<br/>PROPERTY<br/>TAXES*</b> | <b>ESTIMATED<br/>OTHER<br/>RECEIPTS</b> | <b>TOTAL<br/>AVAILABLE<br/>FUNDS</b> | <b>TAX RATE<br/>PER \$100<br/>MKT. VALUE</b> |
|------------------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------------|
| \$69,756,229                             | \$174,076,142                           | \$243,832,371                        | 0.21855                                      |
| \$9,814,709                              | \$1,794,517                             | \$11,609,226                         | 0.03075                                      |
| \$0                                      | \$2,000                                 | \$2,000                              | 0.00000                                      |
| \$11,658,426                             | \$12,516,309                            | 24,174,735                           | 0.03653                                      |
| \$0                                      | \$5,000                                 | \$5,000                              | 0.00000                                      |
| \$91,229,364                             | \$188,393,968                           | \$279,623,332                        | 0.28583                                      |
| \$3,031,860                              | \$366,531                               | \$3,398,391                          | 0.00950                                      |
| \$94,261,224                             | \$188,760,499                           | \$283,021,723                        | 0.29533                                      |

**FY 2025-26**

| <b>FUND</b>                | <b>ESTIMATED<br/>PROPERTY<br/>TAXES*</b> | <b>ESTIMATED<br/>OTHER<br/>RECEIPTS</b> | <b>TOTAL<br/>AVAILABLE<br/>FUNDS</b> | <b>TAX RATE<br/>PER \$100<br/>MKT. VALUE</b> |
|----------------------------|------------------------------------------|-----------------------------------------|--------------------------------------|----------------------------------------------|
| GENERAL                    | \$76,288,797                             | \$183,554,863                           | \$259,843,660                        | 0.22028                                      |
| LIBRARY                    | \$10,281,007                             | \$1,843,127                             | \$12,124,134                         | 0.02968                                      |
| SOCIAL SECURITY            | \$0                                      | \$2,000                                 | \$2,000                              | 0.00000                                      |
| POLICE & FIRE PENSION      | \$13,297,657                             | \$13,032,146                            | \$26,329,803                         | 0.03839                                      |
| UNEMPLOYMENT COMP.         | \$0                                      | \$5,000                                 | \$5,000                              | 0.00000                                      |
| TOTAL LIMITED TAX FUNDS    | \$99,867,461                             | \$198,437,136                           | \$298,304,597                        | 0.28835                                      |
| BOND INTEREST & REDEMPTION | \$3,105,858                              | \$372,966                               | \$3,478,824                          | 0.00897                                      |
| GRAND TOTAL TAX FUNDS      | \$102,973,319                            | \$198,810,102                           | \$301,783,421                        | 0.29732                                      |

|                                          | <b>2019-20</b>   | <b>2020-21</b>   | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   | <b>2025-26</b>   |
|------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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

|                             | FY 2024-2025         |                     | FY 2025-2026         |                     |
|-----------------------------|----------------------|---------------------|----------------------|---------------------|
| <u>REVENUES</u>             |                      | PERCENT<br>OF TOTAL |                      | PERCENT<br>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     | <u>\$284,021,723</u> | <u>100.0%</u>       | <u>\$301,783,421</u> | <u>100.0%</u>       |

|                             | FY 2024-2025         |                     | FY 2025-2026         |                     |
|-----------------------------|----------------------|---------------------|----------------------|---------------------|
| <u>EXPENDITURES</u>         |                      | PERCENT<br>OF TOTAL |                      | PERCENT<br>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      | <u>\$273,592,315</u> | <u>96.3%</u>        | <u>\$285,036,619</u> | <u>94.5%</u>        |
| CAPITAL IMPROVEMENTS        | <u>10,429,408</u>    | <u>3.7%</u>         | <u>16,746,802</u>    | <u>5.5%</u>         |
| TOTAL BUDGETED EXPENDITURES | <u>\$284,021,723</u> | <u>100.0%</u>       | <u>\$301,783,421</u> | <u>100.0%</u>       |

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 |
| <b>GENERAL FUND:</b>                 |             |             |             |                  |                      |                      |                  |                      |                      |
| 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            |
| <b>INTERFUND TRANSFERS:</b>          |             |             |             |                  |                      |                      |                  |                      |                      |
| 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            |
| <b>MAYOR</b>                         |             |             |             |                  |                      |                      |                  |                      |                      |
| 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                 | 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           |
| PLANNING                             | 2,019,172   | 2,120,449   | 2,295,964   | 2,374,526        |                      | 2,374,526            | 2,476,683        |                      | 2,476,683            |
| POLICE                               | 46,430,638  | 53,893,577  | 54,750,449  | 55,199,976       |                      | 55,199,976           | 58,857,380       |                      | 58,857,380           |
| TRANSPORTATION AND UTILITIES         | 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            |
| URBAN DEVELOPMENT                    | 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            |
| TOTAL-GENERAL FUND                   | 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          |
| <b>OTHER TAX FUNDS:</b>              |             |             |             |                  |                      |                      |                  |                      |                      |
| 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   |                             |                             |
|------------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|-----------------------------|--------------------|-----------------------------|-----------------------------|
|                                          | <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> |
| <b>BOND INTEREST AND REDEMPTION</b>      |                    |                    |                    |                    |                             |                             |                    |                             |                             |
| <b>TOTAL-NON-LIMITED TAX FUNDS</b>       | <u>4,179,477</u>   | <u>4,101,825</u>   | <u>3,392,748</u>   | <u>3,398,391</u>   |                             | <u>3,398,391</u>            | <u>3,478,824</u>   |                             | <u>3,478,824</u>            |
|                                          | 4,179,477          | 4,101,825          | 3,392,748          | 3,398,391          |                             | 3,398,391                   | 3,478,824          |                             | 3,478,824                   |
| <b>TOTAL-ALL TAX FUNDS</b>               | 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                 |
| <b><u>SPECIAL REVENUE FUNDS:</u></b>     |                    |                    |                    |                    |                             |                             |                    |                             |                             |
| 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                   |
| <b>TOTAL-SPECIAL REVENUE FUNDS</b>       | <u>112,498,989</u> | <u>120,764,789</u> | <u>127,481,994</u> | <u>118,075,062</u> | <u>22,316,500</u>           | <u>140,391,562</u>          | <u>119,605,054</u> | <u>4,626,800</u>            | <u>124,231,854</u>          |
|                                          | 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                 |
| <b><u>OTHER FUNDS</u></b>                |                    |                    |                    |                    |                             |                             |                    |                             |                             |
| LILLIAN POLLEY EXPENDABLE TRUST          | 91,713             | 112,014            | 115,348            | 124,459            |                             | 124,459                     | 128,527            |                             | 128,527                     |
| <b>TOTAL-OTHER FUNDS</b>                 | <u>91,713</u>      | <u>112,014</u>     | <u>115,348</u>     | <u>124,459</u>     |                             | <u>124,459</u>              | <u>128,527</u>     |                             | <u>128,527</u>              |
|                                          | 91,713             | 112,014            | 115,348            | 124,459            |                             | 124,459                     | 128,527            |                             | 128,527                     |
| <b><u>PERMANENT FUNDS</u></b>            |                    |                    |                    |                    |                             |                             |                    |                             |                             |
| 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                   |
| <b>TOTAL-PERMANENT FUNDS</b>             | <u>2,169,873</u>   | <u>2,643,430</u>   | <u>1,950,288</u>   | <u>3,844,689</u>   |                             | <u>3,844,689</u>            | <u>4,052,855</u>   |                             | <u>4,052,855</u>            |
|                                          | 2,169,873          | 2,643,430          | 1,950,288          | 3,844,689          |                             | 3,844,689                   | 4,052,855          |                             | 4,052,855                   |
| <b><u>CAPITAL PROJECTS FUNDS:</u></b>    |                    |                    |                    |                    |                             |                             |                    |                             |                             |
| 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<br>IMPROVEMENTS | TOTAL<br>APPROPRIATIONS | OPERATING          | CAPITAL<br>IMPROVEMENTS | TOTAL<br>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 FINANCING 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               |
| <b>ANTICIPATED CONTRIBUTIONS TO PROJECTS:</b> |                    |                    |                    |                    |                         |                         |                    |                         |                         |
| 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              |
| <b>TOTAL-CAPITAL PROJECTS FUNDS</b>           | <b>27,068,510</b>  | <b>32,427,850</b>  | <b>28,516,569</b>  |                    | <b>289,948,535</b>      | <b>289,948,535</b>      |                    | <b>152,354,632</b>      | <b>152,354,632</b>      |
| <b>DEBT SERVICE FUNDS:</b>                    |                    |                    |                    |                    |                         |                         |                    |                         |                         |
| 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          |                         | 1,885,870               | 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               |
| <b>TOTAL- DEBT SERVICE FUNDS</b>              | <b>26,380,340</b>  | <b>26,202,543</b>  | <b>26,862,195</b>  | <b>8,211,657</b>   |                         | <b>8,211,657</b>        | <b>8,069,946</b>   |                         | <b>8,069,946</b>        |
| <b>ENTERPRISE FUNDS:</b>                      |                    |                    |                    |                    |                         |                         |                    |                         |                         |
| 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                 | 856,000                 | 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              |
| <b>TOTAL-ENTERPRISE FUNDS</b>                 | <b>148,184,455</b> | <b>134,878,320</b> | <b>163,309,150</b> | <b>128,028,103</b> | <b>204,739,000</b>      | <b>332,767,103</b>      | <b>132,243,761</b> | <b>59,111,000</b>       | <b>191,354,761</b>      |
| <b>GRANTS-IN-AID FUNDS:</b>                   |                    |                    |                    |                    |                         |                         |                    |                         |                         |

|                                                         | 2024-2025 BUDGET   |                    |                    |                    |                      |                      | 2025-2026 BUDGET   |                      |                      |
|---------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|--------------------|----------------------|----------------------|
|                                                         | 2021-22            | 2022-23            | 2023-24            | OPERATING          | CAPITAL IMPROVEMENTS | TOTAL APPROPRIATIONS | OPERATING          | CAPITAL IMPROVEMENTS | TOTAL APPROPRIATIONS |
| 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            |                      | 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            |                      | 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            |
| <b>TOTAL GRANTS-IN-AID FUNDS</b>                        | <b>9,391,689</b>   | <b>9,427,107</b>   | <b>11,376,831</b>  | <b>11,054,453</b>  |                      | <b>11,054,453</b>    | <b>11,359,482</b>  |                      | <b>11,359,482</b>    |
| <b>FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:</b>        |                    |                    |                    |                    |                      |                      |                    |                      |                      |
| 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             |                    |                    |                    |                      |                      |                    |                      |                      |
| <b>TOTAL NON-BUDGETED FUNDS</b>                         | <b>115,962,758</b> | <b>145,727,275</b> | <b>99,928,669</b>  | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>           | <b>0</b>             | <b>0</b>             |
| <b>TOTAL NON TAX FUNDS</b>                              | <b>441,748,327</b> | <b>472,183,328</b> | <b>459,541,044</b> | <b>269,338,423</b> | <b>517,004,035</b>   | <b>786,342,458</b>   | <b>275,459,625</b> | <b>216,092,432</b>   | <b>491,552,057</b>   |
| <b>GRAND TOTAL - INCLUDING INTERFUND TRANSFERS</b>      | <b>653,545,928</b> | <b>704,557,384</b> | <b>706,709,830</b> | <b>542,930,737</b> | <b>527,433,443</b>   | <b>1,070,364,181</b> | <b>560,496,243</b> | <b>232,839,234</b>   | <b>793,335,478</b>   |
| <b>LESS INTERFUND TRANSFERS:</b>                        |                    |                    |                    |                    |                      |                      |                    |                      |                      |
| 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 |                      |                      |
|----------------------------------------------------------|------------------|-------------|-------------|------------------|----------------------|----------------------|
|                                                          | 2021-22          | 2022-23     | 2023-24     | OPERATING        | CAPITAL IMPROVEMENTS | TOTAL APPROPRIATIONS |
| FROM DONATIONS TO GRANTS IN AID                          | -693             | -456        |             |                  |                      |                      |
| FROM DONATIONS TO HEALTH                                 | -281             |             |             |                  |                      |                      |
| FROM FLEET TO GENERAL                                    |                  |             |             | -9,455           |                      | -9,455               |
| FROM GENERAL TO CAPITAL PROJECTS                         | -2,389,108       | -1,725,200  | -4,588,515  |                  |                      | -7,313,799           |
| 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           |
| FROM GENERAL TO GRANTS IN AID                            | -1,175,402       | -428,002    | -462,251    | -424,063         |                      | -2,970,000           |
| FROM GENERAL TO LINCOLN BIKE SHARE                       |                  |             | -200,000    |                  |                      | -437,845             |
| 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      |                      | -32,159,010          |
| 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              |
| 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       |                      | -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 STREET CONTR CIP          | -8,030           | -5,269      | -8,783      | -9,000           |                      | -9,000               |
| FROM PARKS & REC MAINT TO CAPITAL PROJECTS               | -375,000         | -321,642    | -525,135    | -487,400         |                      | -487,400             |
| FROM PARKS & REC MAINT TO GENERAL                        |                  |             |             | -354,400         |                      | -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          |                      | -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 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           |
| 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<br/>IMPROVEMENTS</u> | <u>TOTAL<br/>APPROPRIATIONS</u> | <u>OPERATING</u>   | <u>CAPITAL<br/>IMPROVEMENTS</u> | <u>TOTAL<br/>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            |                    |                                 |                                 |                    |                                 |                                 |
| <b>GRAND TOTAL - NET OF TRANSFERS</b>               | <b>557,040,685</b> | <b>614,235,771</b> | <b>593,957,554</b> | <b>486,607,562</b> | <b>527,433,443</b>              | <b>1,014,041,006</b>            | <b>497,391,557</b> | <b>232,839,234</b>              | <b>730,230,792</b>              |
| <b>INTERNAL SERVICE FUNDS:</b>                      |                    |                    |                    |                    |                                 |                                 |                    |                                 |                                 |
| 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                       |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>                 | <b>95,697,018</b>  | <b>103,834,690</b> | <b>113,881,910</b> | <b>113,087,384</b> |                                 | <b>113,087,384</b>              | <b>121,695,705</b> |                                 | <b>121,695,705</b>              |

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<br>RECEIPTS<br>2021-22 | ACTUAL<br>RECEIPTS<br>2022-23 | ACTUAL<br>RECEIPTS<br>2023-24 | ESTIMATED<br>RECEIPTS<br>2024-25 | ESTIMATED<br>RECEIPTS<br>2025-26 |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|
| <b>GENERAL FUND:</b>                |                               |                               |                               |                                  |                                  |
| 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                    |
| <b>OTHER TAX FUNDS:</b>             |                               |                               |                               |                                  |                                  |
| <b>LIBRARY</b>                      |                               |                               |                               |                                  |                                  |
| 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                     |
| <b>POLICE &amp; FIRE PENSION</b>    |                               |                               |                               |                                  |                                  |
| 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                     |
| <b>SOCIAL SECURITY</b>              |                               |                               |                               |                                  |                                  |
| 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                          |
| <b>UNEMPLOYMENT COMPENSATION</b>    |                               |                               |                               |                                  |                                  |
| 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                          |
| <b>BOND INTEREST AND REDEMPTION</b> |                               |                               |                               |                                  |                                  |
| <b>BOND PROCEEDS</b>                |                               |                               |                               |                                  |                                  |
| 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<br>RECEIPTS<br>2021-22 | ACTUAL<br>RECEIPTS<br>2022-23 | ACTUAL<br>RECEIPTS<br>2023-24 | ESTIMATED<br>RECEIPTS<br>2024-25 | ESTIMATED<br>RECEIPTS<br>2025-26 |
|------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|
| <b>SPECIAL REVENUE FUNDS:</b>                  |                               |                               |                               |                                  |                                  |
| 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                    |
| <b>OTHER FUNDS</b>                             |                               |                               |                               |                                  |                                  |
| 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                        |
| <b>PERMANENT FUNDS</b>                         |                               |                               |                               |                                  |                                  |
| 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                      |
| <b>CAPITAL PROJECTS FUNDS:</b>                 |                               |                               |                               |                                  |                                  |
| 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                          |                                  |
| <b>ANTICIPATED CONTRIBUTIONS TO PROJECTS</b>   |                               |                               |                               |                                  |                                  |
| 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                    |
| <b>DEBT SERVICE FUNDS:</b>                     |                               |                               |                               |                                  |                                  |
| 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                      |
| <b>ENTERPRISE FUNDS:</b>                       |                               |                               |                               |                                  |                                  |



|                                                                     | ACTUAL<br>RECEIPTS<br>2021-22 | ACTUAL<br>RECEIPTS<br>2022-23 | ACTUAL<br>RECEIPTS<br>2023-24 | ESTIMATED<br>RECEIPTS<br>2024-25 | ESTIMATED<br>RECEIPTS<br>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                    |
| <b>GRANTS-IN-AID FUNDS:</b>                                         |                               |                               |                               |                                  |                                  |
| 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                     |
| <b>FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:</b>                    |                               |                               |                               |                                  |                                  |
| 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                    |
| <b>LESS INTERFUND TRANSFERS:</b>                                    |                               |                               |                               |                                  |                                  |
| 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 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                         |
| FROM 911 COMMUNICATIONS TO CAPITAL PROJECTS                         |                               | -1,021,094                    | -11,575                       |                                  |                                  |
| FROM CDBG TO 2019 STORM SEWER CONST                                 | -87,340                       |                               |                               |                                  |                                  |



|                                                        | ACTUAL<br>RECEIPTS<br>2021-22 | ACTUAL<br>RECEIPTS<br>2022-23 | ACTUAL<br>RECEIPTS<br>2023-24 | ESTIMATED<br>RECEIPTS<br>2024-25 | ESTIMATED<br>RECEIPTS<br>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 ASSES REV     | -46,848                       |                               |                               |                                  |                                  |
| FROM SPECIAL ASSESSMENT REVENUE TO SPECIAL ASSES (CIP) |                               | -3,174                        |                               |                                  |                                  |
| FROM SPECIAL ASSES DEBT TO SPECIAL ASSES 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<br>RECEIPTS<br>2021-22 | ACTUAL<br>RECEIPTS<br>2022-23 | ACTUAL<br>RECEIPTS<br>2023-24 | ESTIMATED<br>RECEIPTS<br>2024-25 | ESTIMATED<br>RECEIPTS<br>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                    |
| <b>INTERNAL SERVICE FUNDS:</b>              |                               |                               |                               |                                  |                                  |
| 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>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> |
| <b>FINANCE</b>                                      |                |                      |                      |
| Broadband Infrastructure                            | OF             | 700,000              | 700,000              |
| Fleet Fuel Site Upgrades                            | OF             | 410,000              | 875,000              |
|                                                     | SF-O           | 410,000              |                      |
| Total Finance                                       |                | <u>1,520,000</u>     | <u>1,575,000</u>     |
| <b>FIRE</b>                                         |                |                      |                      |
| Apparatus Replacement Schedule                      | GR             | 750,000              | 750,000              |
| Training Tower Facility                             | OF             | 450,000              |                      |
| Total Fire                                          |                | <u>1,200,000</u>     | <u>750,000</u>       |
| <b>HEALTH</b>                                       |                |                      |                      |
| Health Department Office Remodel                    | OF             | 2,500,000            |                      |
| Total Health                                        |                | <u>2,500,000</u>     |                      |
| <b>LIBRARIES</b>                                    |                |                      |                      |
| 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                                     |                | <u>250,000</u>       | <u>61,450,000</u>    |
| <b>PARKS &amp; RECREATION</b>                       |                |                      |                      |
| 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  |                | 262,219,000          | 45,287,900           |
| TRANSPORTATION & UTILITIES/WATERSHED MANAGEMENT               |                |                      |                      |
| Flood Mitigation                                              | GO             | 2,000,000            |                      |
|                                                               | OF             | 1,000,000            | 1,000,000            |
| Stream Stability and Revitalization                           | GO             | 4,400,000            |                      |
|                                                               | OF             | 1,000,000            | 1,000,000            |
| Urban Drainage                                                | GO             | 6,700,000            |                      |
| Watershed Studies                                             | GO             | 500,000              |                      |
|                                                               | OF             | 1,500,000            | 2,500,000            |
| Total Transportation & Utilities/Watershed Management         |                | 17,100,000           | 4,500,000            |
| URBAN DEVELOPMENT/COMMUNITY DEVELOPMENT                       |                |                      |                      |
| Affordable Housing                                            | OF             | 710,000              | 710,000              |
|                                                               | OF             | 234,600              | 239,300              |
|                                                               | CT             | 150,000              | 150,000              |
| Commercial Districts and Entryway Corridor Public 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                  | (5,766,081)        |
| 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              | 717,610            |
| Total Ticketing Revenue           | <u>2,930,460</u>   |
| Premium Event Related             |                    |
| Premium Revenue                   | 66,650             |
| Total Premium Event Related       | <u>66,650</u>      |
| Ancillary Income                  |                    |
| Merchandise                       | 209,160            |
| Event Parking                     | 345,863            |
| 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     | (2,120,835)        |
| 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>           |