



2020-2021
COUNCIL ADOPTED
OPERATING BUDGET



**CITY OF LINCOLN, NEBRASKA
CITY COUNCIL ADOPTED
ANNUAL BUDGET
SEPTEMBER 1, 2020 - AUGUST 31, 2021**



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lincoln
Nebraska**

For the Fiscal Year Beginning

September 1, 2018

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a distinguished Budget Presentation Award to Lincoln, Nebraska for the biennial budget beginning September 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe the current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

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MAYOR'S MESSAGE

Dear Members of the Lincoln City Council, City Colleagues and Residents of Lincoln:

2020 has challenged our community in ways my administration never imagined when we established our vision to “lead Lincoln toward a more successful, secure and shared future.” The threat of the novel coronavirus to our residents’ health and the economic uncertainty it has wrought, evident in unemployment and continued impacts on business operations across the City, have required sacrifice, patience and adjusted expectations from every community member. We have learned how to telecommute to work, facilitate educational learning from home and connect in new ways with our neighbors, friends and family while practicing social distancing and other important health precautions.

When we look back on the conditions that informed the creation of this budget, none will have played a greater role than the perpetual change in our understanding of the virus and the unknown effects it may have on our community and indeed the entire world. We are operating without a compass and making the most informed decisions we can without a guidebook for the future.

While the future is unpredictable, we can rely on the community priorities shared via the multiple channels through which we receive public input and testimony, as well as through surveys designed to gauge resident satisfaction with city services. A survey conducted by the University of Nebraska-Lincoln Public Policy Center in the early part of 2020 confirmed appreciation for the quality of life services provided through Lincoln City Libraries and our Parks and Recreation Department, with continued emphasis on the importance of maintenance and repair of our road network.

As we adjust to living with the virus, we have established priorities reflected in our fiscal plan for the City through this recommended budget. Those priorities are to:

- Ensure public safety, health and our quality of life;
- Build a more equitable, inclusive and resilient city;
- Operate with excellence and continuous improvement as we provide critical services to the community during the pandemic; and
- Deliver investment, infrastructure and services to speed our economic recovery.

These priorities form the foundation of the 2020-2021 budget. At the same time, the strategic investments we have made support the budget outcomes that are vital for a safe, healthy, and thriving community.

Budget Details

While we believe the pandemic will have a significant impact on city resources, the regular business of the City must continue and will be vital to supporting the economic recovery of our community. Based on our goals, discussed above, the 2020-2021 budget includes investment in several areas:

Ensure public safety, health and our quality of life

- Accelerate purchase and complete implementation of body-worn cameras for all Lincoln Police Department teams.

MAYOR'S MESSAGE

- Double LPD's funding contribution to partnership with Mental Health Association that assists with mental health calls for service.
- Provide additional funding for mental health and crisis response programs. Add grant match funds for one sexual assault investigator in the Criminal Unit of the Lincoln Police Department to assist with increased caseload demand and grant match funds for five officers assigned to LPD's investigative teams to focus on gun violence prevention.
- Support libraries engagement in community-wide programs that emphasize the importance of reading aloud to preschool children in order to prepare them for school, job and life success. 15 Minutes a Day is presented in concert with Prosper Lincoln, highlighting the lifelong difference made when preschoolers are read aloud to 15 minutes per day.
- Establish new parks in the Prairie Village, Woodlands and North Hills neighborhoods and additional service for baseball fields at Peter Pan Park and new trails.
- Undertake park playground renovations and hard surfacing repairs, as well as commuter and recreational trails projects.
- Implement Emerald Ash Borer treatment and recovery.

Build a more equitable, inclusive and resilient city

- Implement new, proactive housing enforcement to improve the quality of affordable housing in the city of Lincoln.
- Repair our Ashland wellfields from the flood event of 2019 to ensure a continuous water supply for healthy living and to support community growth.
- Replace approximately 7 miles of water mains, including water meters and lead service lines.
- Provide on-going funding for the NeighborLNK program. Established during the current pandemic, this program facilitates personal connections by directly linking volunteers with seniors (age 60 and over) or persons with disabilities who are homebound and seeking additional support as a result of the COVID-19 crisis. Volunteers provide services without having physical contact with the participants, but can execute personal errands and a listening ear for those that need it. Current funding is available through federal and state support for COVID-related expenses, but this program could continue beyond December 2020 with city support.
- Develop a Childhood Lead Poisoning Prevention initiative.
- Replace four StarTran HandiVans to provide high-quality and accessible public transit.



MAYOR'S MESSAGE

Operate with excellence and continuous improvement as we provide critical services to the community during the pandemic

- Utilize state and federal funding, supplemented with Health Fund dollars, to provide additional supports to the Lincoln-Lancaster County Health Department to staff the continued response to COVID-19, including:
 - 2 Public Health Nurses for the Communicable Disease Program
 - 1 Public Health Epidemiologist
 - 1 Public Information Officer
 - 1 Environmental Health Specialist for event review and business consultation
- Add an additional Care Manager at Aging Partners to conduct assessments, make home visits to assess client needs, arrange for in-home care, assist clients in accessing benefits, arrange for other services such as food service, chore services, emergency response systems and other critical needs. This proposal will serve an increasing volume of clients and decrease the current wait time for client needs to be addressed.
- Implement information technology improvements that support enhanced cybersecurity, teleworking capabilities, and operational efficiencies and standards.

Deliver investment, infrastructure and services to speed our economic recovery

- Prioritize street maintenance and rehabilitation funding. Despite significant revenue concerns, this budget proposal preserves investment in our road network, both residential rehabilitation and growth projects to support additional development in our city. A healthy road network will deliver individuals safely to work, school, healthcare, and home daily, enhance neighborhood vibrancy and connect residents and businesses to goods and services.
- Provide additional street improvement funding with Highway Allocation bonds.
- Invest in Oak Creek Sanitary Trunk Sewer, Salt Creek SW Subbasin Extension, West A improvements and new growth.
- Fund up-sizing of water mains to support community growth and development.
- Improve wastewater system.
- Support West O Street Entryway Project enhancements to business district and corridor.
- Enhance Haymarket South streetscapes and parking to increase downtown livability and redevelopment opportunities.
- Improve StarTran bus stop amenities and security.



Resource Restrictions

We believe that future revenues will be constrained, and this budget reflects the need to assert a strong management of resources. Those restrictions include the implementation of a 1% vacancy savings goal for each department during the 2020-2021 fiscal year. Additionally, all interest earnings will be put towards solving the budget deficit in the General Fund in this fiscal year.

Finally, as I write this, our community and our nation are experiencing an outpouring of emotion, demonstrations and dialogue about our country's painful history of racism, especially the inequitable treatment and abuse of people of color by law enforcement, and the powerful systemic racial inequalities that continue to plague America. These issues call all of us to eliminate racism and create a more just, inclusive, and equitable world.

My administration is committed to facilitating this critically important dialogue and supporting needed reforms in our own city that respond to calls for change. This commitment is interwoven with our daily actions and policy development as we work to create a Lincoln where all residents feel safe and heard. I will continue to engage all our residents to build a community where, together, we live as One Lincoln.

Sincerely,



Leirion Gaylor Baird

Mayor

CITY OF LINCOLN, NEBRASKA

- No Property Tax Rate Increase – Property Tax rate remains at 31.98 cents/\$100 of valuation
- Sales Tax Revenue projected at \$5.9 million less than 2019-20 estimate
- Utilization of any non-restricted interest earnings to preserve essential tax funded service (\$2.5 million)
- Debt refunding early repayment (\$534,000)
- Proposed wage freeze for non-public safety employees (\$670,000 in tax funds)
- 1% Vacancy Savings requiring increased control of Departmental budget allocations (\$1.4 million in tax funds)
- Fuel Savings (\$300,000 in tax funds)
- Staffing Reductions of 9 FTE – 1 Department Liaison/Compliance Manager, 1 Assistant Center Supervisor, 1.2 FTE Office Specialist/Assistant, .75 Planning Assistant, 1 Professional/Technical Worker, 1 Historic Preservation Planner, 1 Operational Training Coordinator, 1 Systems Specialist III and 1 Aging Specialist
- 1 sexual assault police officer, with grant funding approval
- 2 Technology Support Specialists and funding for body cameras for Police Dept.
- Grant match for 5 new police officers to focus on gun violence prevention
- New revenue from natural gas franchise agreement (\$1.2 million) and removing cap on growth in Lincoln Electric System dividend (\$920,000)
- 2 new HandiVan drivers to reduce overtime
- 1 Care Manager for Aging Partners and NeighborLNK funding
- 0.75 FTE Staffing for Childhood Lead Poisoning Prevention Program
- Enhanced Information Technology Security
- Increase mental health crisis response (\$150,000)
- Increase LTU CIP - Transportation System Preservation in Year One Highway Allocation Bonds (\$10,000,000)

GENERAL INFORMATION AND GOVERNMENT

GENERAL INFORMATION

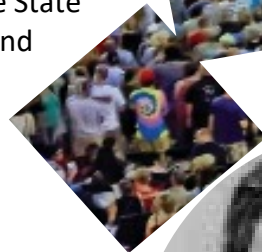
The City of Lincoln, capital city of Nebraska, was originally incorporated on April 7, 1869 and named after the 16th President of the United States, Abraham Lincoln. Lincoln is located in the southeastern corner of the state and is midway between Chicago and Denver. The city is approximately 95 square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

GOVERNMENT

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

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

The municipal government established by the charter is a Mayor-Council form of government. Every four years voters elect one Mayor and four Council members by district. In addition, three Council members are elected at large for a term of four years. Their terms are staggered compared to the Mayor and four Council Members elected by district. The four council districts are set by ordinance, and the boundaries of the districts are compact and contiguous territory that should contain equal populations.



ELECTED OFFICIALS

MAYOR LEIRION GAYLOR BAIRD

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

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

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

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



LINCOLN CITY COUNCIL

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



JANE RAYBOULD, TAMMY WARD, RICHARD MEGINNIS, SÄNDRA WASHINGTON,
ROY CHRISTENSEN, JAMES MICHAEL BOWERS, BENNIE SHOBE

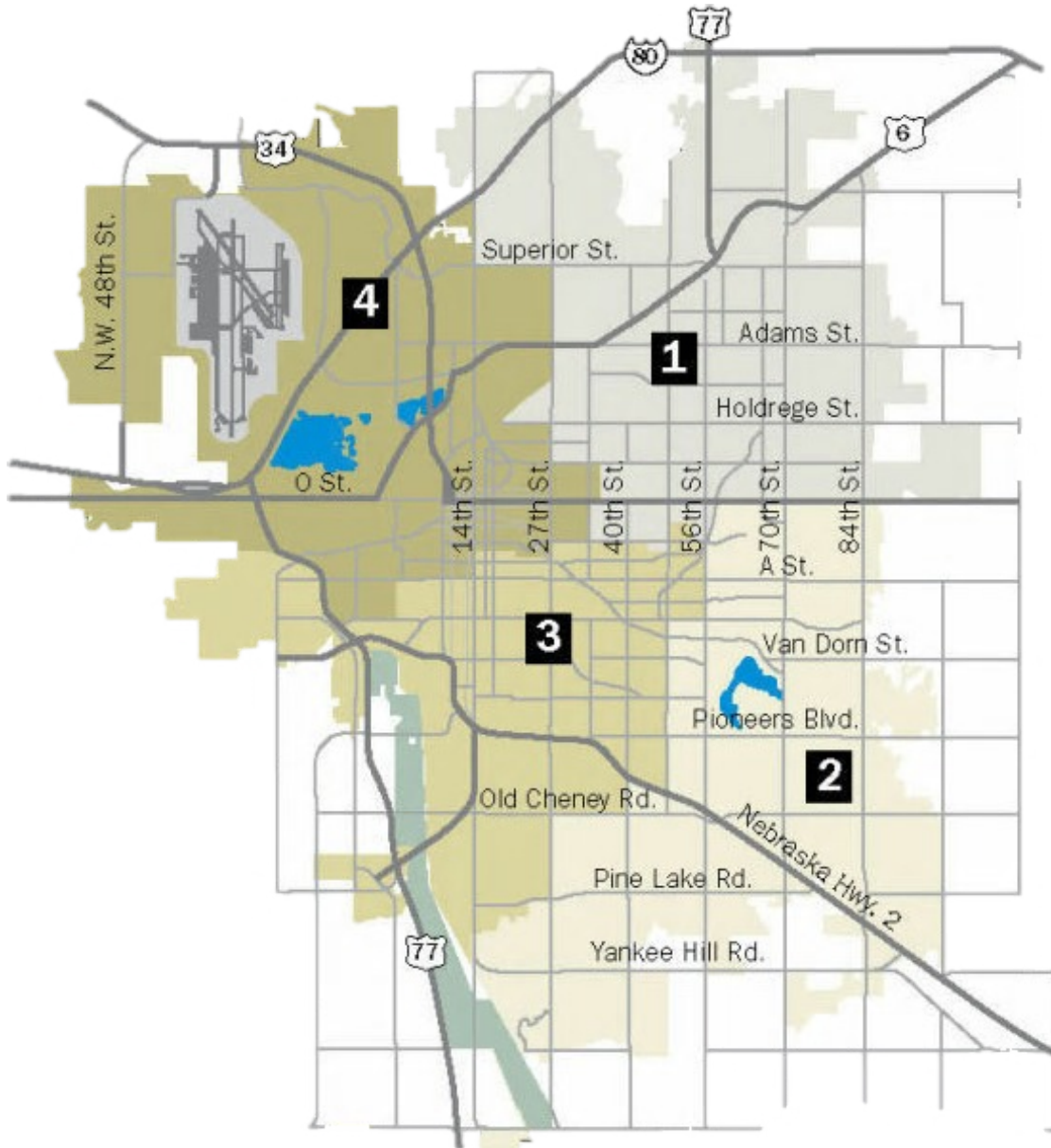
The Council elects a chair and vice-chair annually. The legislative powers of the City are exclusively vested in the Council. The Council has the power to conduct investigations concerning any subject on which it may legislate, or the operation of a department, board or commission engaged in administrative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

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

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

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

CITY COUNCIL DISTRICTS



Mayor		Term Expires
Leirion Gaylor Baird		May 2023
Council Member	District	Term Expires
James Michael Bowers	1	May 2023
Richard Meginnis	2	May 2023
Jane Raybould	3	May 2023
Tammy Ward	4	May 2023
Sandra Washington	At Large	May 2021
Roy Christensen	At Large	May 2021
Bennie Shobe	At Large	May 2021

POPULATION & DEMOGRAPHICS

POPULATION BY AGE

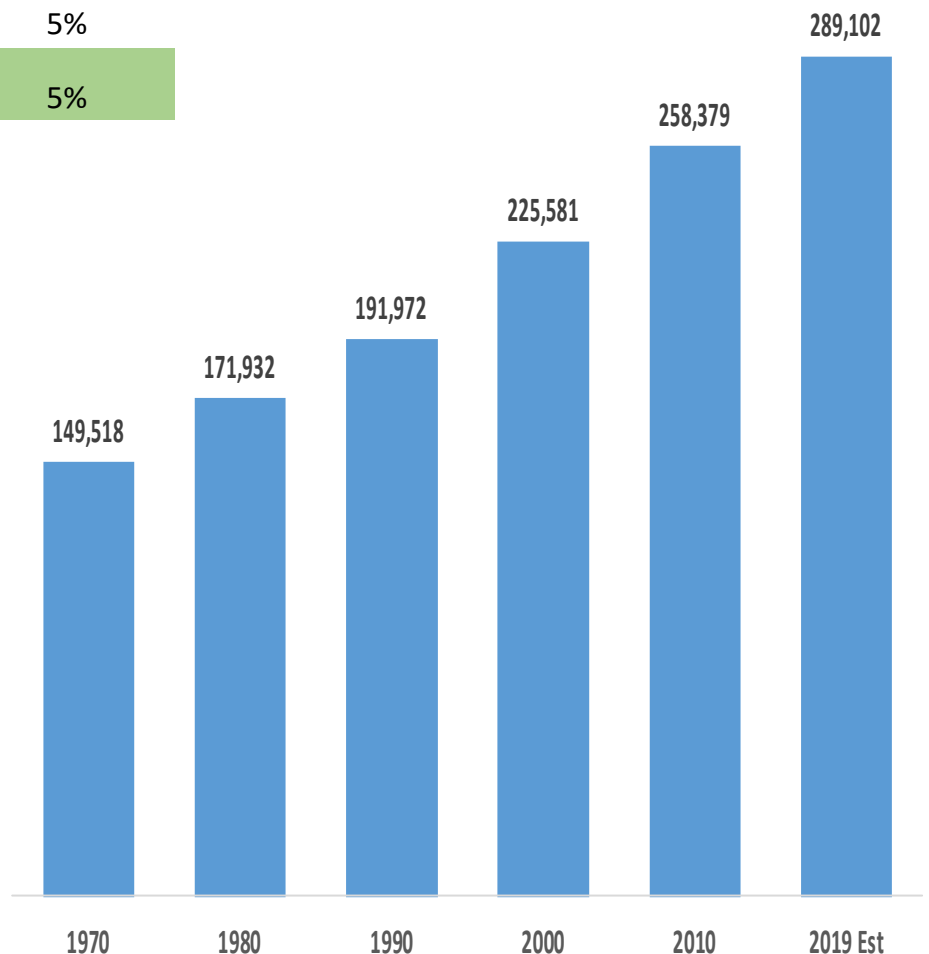
Age Group 2010 Census % of Total

Ages 0-14	49,995	19%
Ages 15-24	49,084	19%
Ages 25-34	41,437	16%
Ages 35-44	30,805	12%
Ages 45-54	32,101	12%
Ages 55-64	27,224	11%
Ages 65-74	13,949	5%
Ages 75+	13,784	5%

CITY OF LINCOLN HISTORICAL POPULATION GROWTH

This graph illustrates the population since 1970. As you can see the population has been steadily increasing based on every census and is increasing based on the 2019 estimates.

The City of Lincoln projects a population of 371,700 by the year 2040.



MEDIAN AGE

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

31.8

AVERAGE FAMILY SIZE

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

3.01

EDUCATION AND TRANSPORTATION

EDUCATION

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

Lincoln Public Schools is one of the premier school districts in the Midwest. It is the second largest school system in Nebraska, serving over 42,000 students at 40 elementary schools, 13 middle schools and 6 high schools. In addition, Lincoln has 5 parochial and private school systems.

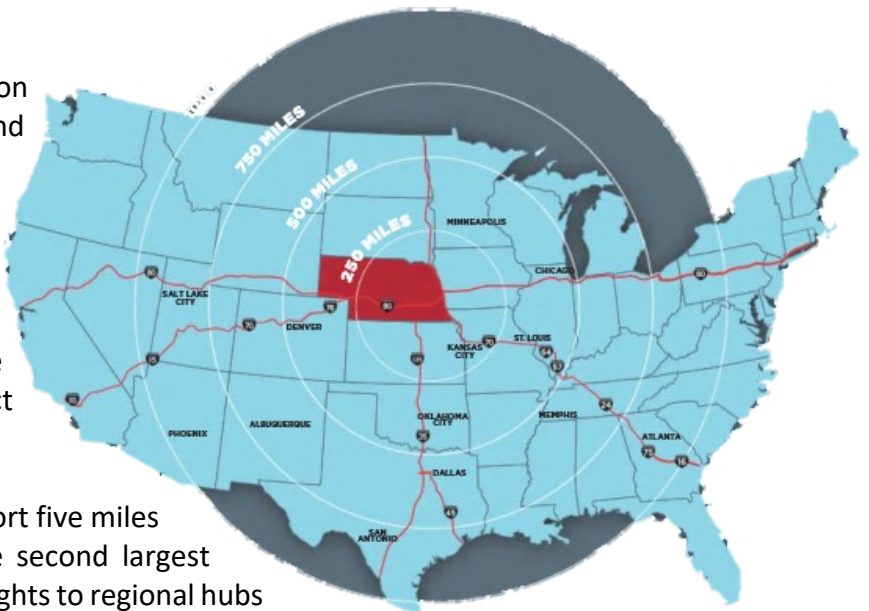


TRANSPORTATION

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

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

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



QUALITY OF LIFE

**#2 BEST CITIES
TO RAISE A
FAMILY**

ZUMPER.COM

**#6 CITIES FOR
YOUNG
PROFESSIONALS**
MOVEBUDDHA.COM

**#1 HEALTHIEST
SMALL CITIES**

DAILY FINANCE (GALLUP)



**#3 HARDEST
WORKING
CITIES**

SMARTASSET.COM

**#2 CITIES
WITH THE
BEST WORK-
LIFE BALANCE**
SMARTASSET.COM

**#4 MOST
CARING CITIES**

WALLETHUB.COM

**#9 TOP 100 BEST
PLACES TO LIVE**
LIVABILITY.COM



**#1 BEST CITY FOR
JOBS**

FORBES

**#5 BEST STATE
CAPITALS TO
LIVE IN**
WALLETHUB.COM

ECONOMY

UNEMPLOYMENT RATE

A measure dividing the number of unemployed individuals in the labor force by all individuals in the labor force. The September 2020 rate has declined to 3.2% after spiking to 9.3% due to COVID-19 in April.

3.2%

COST OF LIVING

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

92.30



MEDIAN INCOME

A measure dividing the income distribution into two groups, those above and those below. The U.S. median income is \$61,937. Lincoln's median income is:

\$55,224

SALES TAX GROWTH

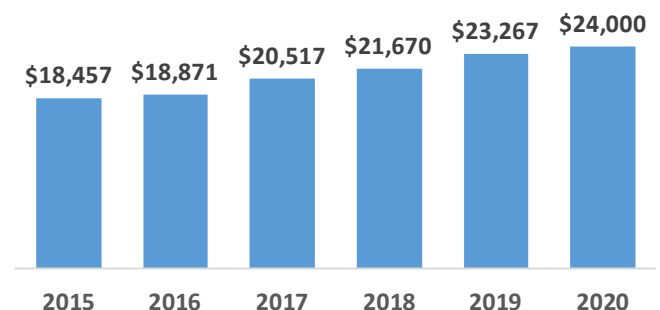
The average sales tax growth in the community over the last five years.

3.43%

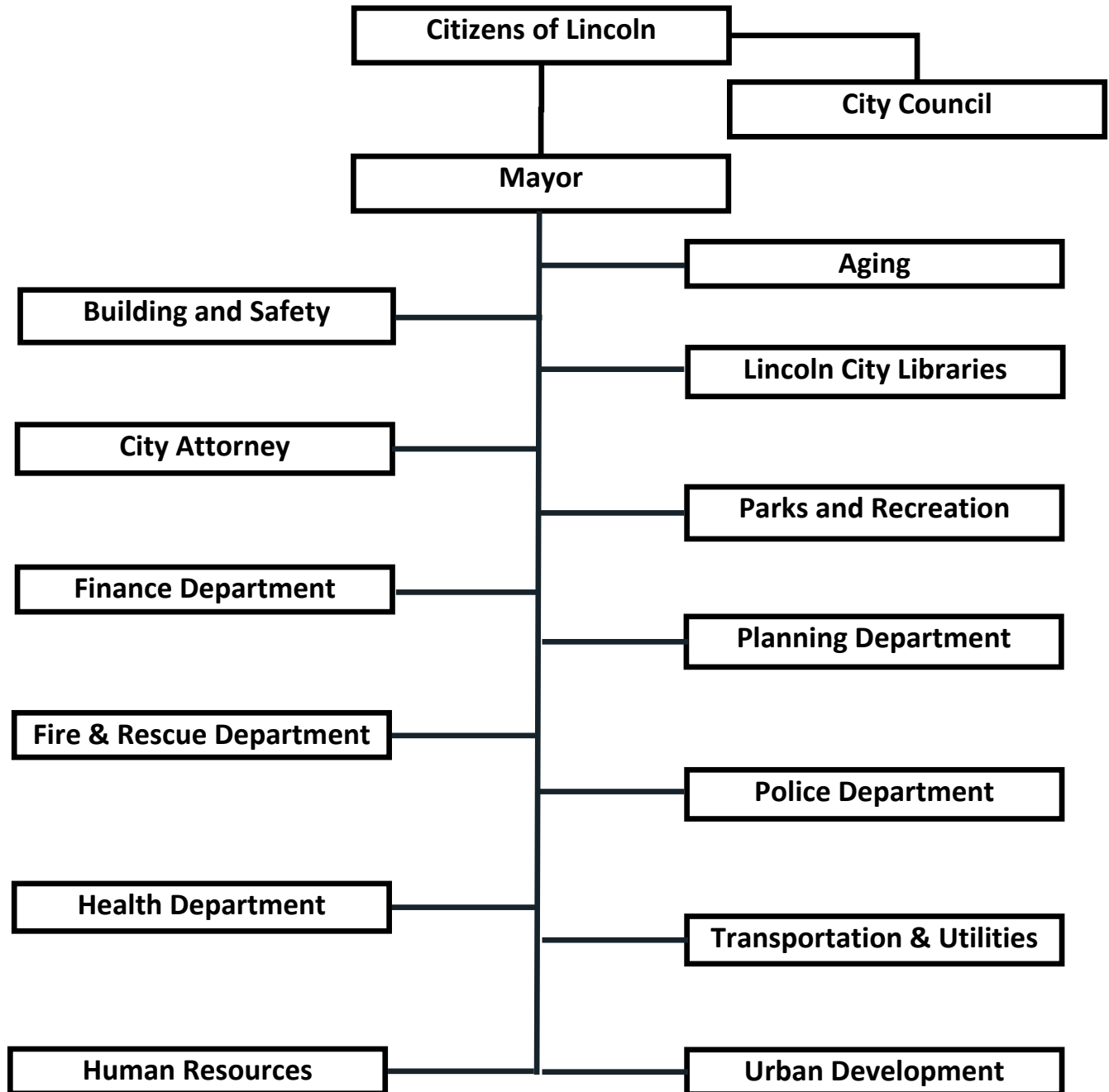
CITY OF LINCOLN APPRAISED VALUATION (IN MILLIONS)

This graph illustrates appraised valuation of the City of Lincoln since 2015. The graph is set in millions. On average over the past five years, Lincoln has seen a 6.03% increase in the valuation for real and personal property.

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



ORGANIZATION CHART



DIRECTORY OF OFFICIALS

CITY ELECTED OFFICIALS

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

CITY DEPARTMENTS AND DIRECTORS

Aging	Randy Jones	441-7070
Building and Safety	Chad Blahak	441-7521
City Attorney	Yohance Christie	441-7281
Finance	Brandon Kauffman	441-7411
Fire	Acting David Engler	441-7363
Health	Pat Lopez	441-8000
Human Resources	Doug McDaniel	441-8748
Lincoln City Libraries	Pat Leach	441-8500
Parks and Recreation	Lynn Johnson	441-7847
Planning	David Cary	441-7491
Police	Jeff Bliemeister	441-6000
Transportation/Utilities	Elizabeth Elliott	441-7548
Urban Development	Dan Marvin	441-7126

BOARDS & COMMISSIONS

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

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



DETAILS: [HTTPS://WWW.LINCOLN.NE.GOV/CITY/MAYOR/BOARDS/INDEX.HTM](https://www.lincoln.ne.gov/city/mayor/boards/index.htm)

VISIONS AND GOALS

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

Safe and Healthy City

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

Strong and Resilient City

Lincoln is committed to building a strong foundation for generations to come by promoting resiliency, sustainability, and security of infrastructure and built capital. This includes working to ensure that our public infrastructure is robust and effective; water and energy use by our city’s residents is efficient and sustainable; that city policies, systems, and process are increasingly guided by sustainability goals and principles; and a culture of conservation and resiliency is instilled in the community. As part of this effort, we have engaged community leaders to develop a Cli-

mate Action Plan, which will include strategies to prepare for severe weather events, strategies to limit our environmental impact, and strategies for connecting to a second water source to meet Lincoln’s growing groundwater needs.

Vibrant City Economy and Quality of Life

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

VISIONS AND GOALS

Innovative and Operationally Excellent City

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

fordable housing initiatives, redevelopment programs, and efforts to enhance social and community capital through reinvigoration of community spaces.

Equitable and Inclusive City

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

UNDERSTANDING YOUR TAX NOTICE

WHAT ARE YOU PAYING AND WHO GETS THE MONEY?

CITY OF LINCOLN TAXES 16%

Andy Stebbing
Lancaster County Treasurer

The City of Lincoln taxes make up approximately 16% of all taxes paid. These taxes are collected to pay for the operation of the City of Lincoln. Your city taxes consist of:

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

IMPORTANT: Examine the notice before payment. The treasurer is not responsible for payments on the wrong property. *Denotes Bond

Description:	Tax Rate	Prior Tax Amount	Current Tax Amount
AG SOCIETY	0.0014790	0.00	0.00
AG SOCIETY JPA	0.0030420	0.00	0.00
CITY OF LINCOLN	0.2934700	0.00	0.00
EDUC SERV UNIT 19	0.0150000	0.00	0.00
JAIL JPA COUNTY	0.0085470	0.00	0.00
JAIL JPA LINCOLN	0.0152970	0.00	0.00
LANCASTER COUNTY	0.2753000	0.00	0.00
LINCOLN PUBLIC SCHOOL	1.0500000	0.00	0.00
LOWER PLATTE NRD	0.0335420	0.00	0.00
PUBLIC BLDG COMM	0.0170000	0.00	0.00
RAILROAD SAFE DIST	0.0190000	0.00	0.00
SE COMM COLLEGE	0.0752000	0.00	0.00
*LPS 1999 BOND	0.0302040	0.00	0.00
*LPS 2004 BOND	0.0829640	0.00	0.00
*LPS 2014 BOND	0.0456630	0.00	0.00
*LPS CAPITAL PURPOSE	0.0308600	0.00	0.00
*POLICE & FIRE PENSION	0.0401900	0.00	0.00
COUNTY DEBT SERVICE	0.0000000	0.00	0.00

Total Tax Rate: 2.0367580 0.00 0.00

2016 REAL ESTATE TAX STATEMENT		
Parcel:	10-26-225-002-000	
Owner Name:	LANCASTER COUNTY	
Tax District:	0001 LINCOLN	
Situs Address		
555 S 10 ST LINCOLN		
Legal Description		
LINCOLN ORIGINAL, BLOCK 119		
Total Taxes Due:	0.00	12/31/2016
1st Half Delinquent:	0.00	4/1/2017
2nd Half Delinquent:	0.00	8/1/2017
	Value	Tax Amount
Assessed Value:	17,149,300	349,289.74
Homestead Credit:	0	0.00
State Tax Credit:	0	0.00
Taxable Value:	0	0.00
Penalty:		0.00
Net Taxes Due:		0.00

SPECIAL MESSAGES

OTHER TAXES 84%

Other taxes make up approximately 84% of the taxes levied. These go to pay for public schools and public school bond improvements, Lancaster County, Southeast Community College and other taxing entities.

Remit this portion with payment

MAKE PAYMENT TO:

Andy Stebbing, County Treasu
555 S 10th ST, RM 102
Lincoln NE 68508

To avoid interest

pay 2nd half before 8/1

PAY ONLINE:

lanaster.ne.gov/tr

Contact our office for CURRENT AMOUNT DUE

Remit

2016 REAL ESTATE TAX STATEMENT



THE BUDGET DOCUMENT

OVERVIEW

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

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

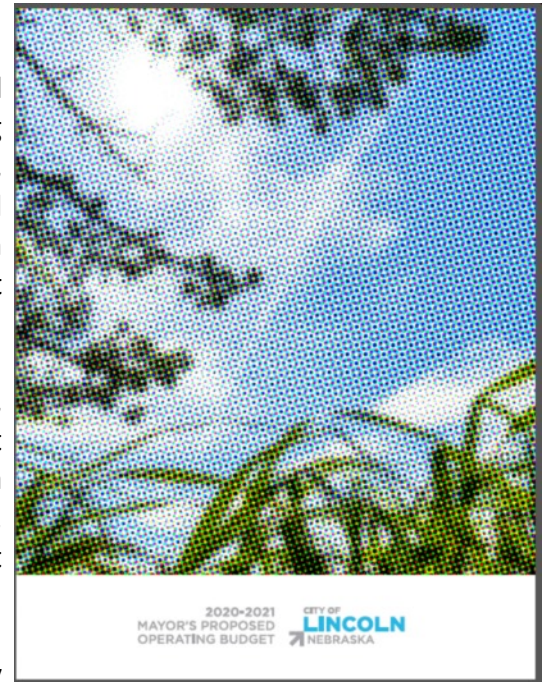
The **Policies section** includes the relevant state statutes and city charter requirements that impose certain requirements upon the budget process. It also defines the basis of accounting versus the basis of budgeting. It includes policies that help to guide and develop the budget and includes the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

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

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

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

The final section is the **Appendix**. The appendix provides the glossary.



BUDGET PROCESS

BUDGET FRAMEWORK

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

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

City Charter

On November 2, 2010, the citizens of Lincoln approved an amendment to the City Charter that allows for a biennial budget process. This amendment allowed the City Council to pass an ordinance to establish the process for the biennial budget adoption. The City Charter defines a balanced budget as each annual budget shall be balanced in the total estimated revenues, including applicable borrowing proceeds, shall be equal to appropriations. As part of the charter, the Mayor is required to submit to the Council for consideration a recommended operating and capital budget no later than forty days prior to the beginning of the biennial period. Due to the uncertainty caused by COVID-19, Ordinance 20967 temporarily suspended the biennial budget. This allows more time to determine the financial impact COVID-19 may have on Fiscal Year 2021-22.

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

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

Nebraska Statutes

In addition to the Charter, statutes of the State of Nebraska govern the operating budget process.

These statutes are primarily included in the Nebraska Budget Act, which is outlined in statutes 13-501 to 13-513. Specifically, those statutes require that cities:

- Prepare a proposed budget on forms supplied by the auditor.
- The cash reserve shall not exceed 50% of the total adopted budget exclusive of capital outlay.
- The City Council shall conduct a public hearing before the budget is adopted and give at least five days notice of hearing.
- The City Council has to file and certify the approved property tax rate to the levying board on or before September 20.

Restricted Funds Lid

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

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

BUDGET DEVELOPMENT

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

Property Tax Lid

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

BUDGET DEVELOPMENT PROCESS

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

Base Budget Development

The base budget is developed based on current levels of service and anticipated economic conditions. One of the first steps in the budget development process is the projection of revenues by City staff, assuming all current policies and practices are continued. Revenue forecasts in the base budget are based on prior year experience as well as economic conditions and changes in state statute and local ordinances. Since future revenues cannot be known with certainty, the framework for the whole budget development process, in effect, is built upon assumptions about the City's economic and financial future.

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

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

During the Base Budget Development phase, departmental staff began the process of developing Strategic Operating Plans, including Program Options, for each service. The City organization is divided into City Departments, but each department is then divided into "services" - strategic units that provide outcomes in core areas.

Prioritization Process & Citizen Engagement

Through this budget and the administration of the programs and policies for the City of Lincoln, the

BUDGET DEVELOPMENT

Mayor has prioritized five areas of focus establishing goals and outcomes for service to city residents:

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

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

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

Budget Adoption

The City Council may make changes to the Mayor's budget by a 4 member vote. Once changes are made, a public hearing is held to attain citizens comments on the proposed budget. After the public hearing is held, the Council can consider the adoption of the budget. If they fail to adopt a budget by August 27th, then it reverts back to the Mayor's budget.

In addition, the Mayor can veto the budget approved by the Council. If the Mayor vetoes the budget, it takes a 5 member vote to override the veto. In the event that the Mayor vetoes the budget and the Council lacks the ability to override, the budget reverts back to the Mayor's original proposal.

Performance Management

City staff have developed performance measures to monitor the City's progress towards achieving goals in the 5 areas of focus.

Capital Improvement Plan

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

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

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

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

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

FINANCIAL POLICIES

Mayor, who then makes a recommendation to incorporate the Capital Improvement Program into the annual budget.

converted to the modified accrual basis of accounting to produce the Comprehensive Annual Financial Report. The table to the right shows differences between these two standards.

BUDGET ADJUSTMENTS & AMENDMENTS

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

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

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

ACCOUNTING STANDARDS

The City of Lincoln uses the cash basis of accounting when preparing budgets. After the close of the fiscal year the City's accounts are

AUDITING

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

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

FUND BALANCE POLICY

The General Fund minimum reserve balance policy is set by Resolution A-82134 as adopted by the Council on June 9, 2003. The minimum balance for the

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

FINANCIAL POLICIES

General Fund is 20% of expenditures for the ensuing year's budget.

In all cases where bids are required and received, the purchasing agent will award the contract and purchase order to the lowest responsible bidder.

INVESTMENT POLICY

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

GRANT POLICY

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

PURCHASING POLICIES

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

No contract involving the expenditure of money for more than one year can be made unless authorized by the City Council. The Mayor has authority to sign contracts in excess of \$50,000 and department directors have authority to sign contracts less than \$50,000.

In addition to the Charter, Municipal Code Chapter 2.18.020 states the Purchasing Division shall purchase all materials, parts, supplies, and equipment with an estimated costs of \$10,000 or more.

BUDGET CALENDAR

January 13 – Present Budget Forecast to City Council – *per Resolution A-90340*

January 27 – Safe and Healthy City budget preview presentation to City Council

February 3 - Strong and Resilient City budget preview presentation to City Council

February 10 - Innovative and Operationally Excellent City budget preview presentation to City Council

February 24 – Equitable and Inclusive City budget preview presentation to City Council

March 2 - Vibrant City Economy and Quality of Life budget preview presentation to City Council

June 15 – Mayor releases electronic version of Mayor’s Recommended Budget to City Council – per Ordinance #20467

June 15 – 26 - City Council meetings with administration and departments - per Resolution A-90340

July 15 – All proposed tentative City Council changes to the budget must be submitted by 3pm to the entire City Council and for online publication

July 16 – City Council discussion on tentative City Council changes to the Mayor’s Recommended Budget

July 20 - City Council votes on tentative changes to the Mayor's Recommended Budget

July 28 - Publication of Budget Summary in media

August 3 - Public hearing on the proposed Budget

August 7 – All proposed final City Council changes to the budget must be submitted by 3 pm to the entire City Council and for online publication

August 10 – City Council discussion on proposed final City Council changes to the Mayor’s Recommended Budget

August 12 - City Council votes on proposed final City Council changes to the Mayor’s Recommended Budget

August 17 – First reading of the resolution adopting the FY 2020-21 City Budget including fiscal year-end updates such as transfers and reappropriations submitted by the Finance Department

August 20 – County Assessor completes final valuation estimates

August 24 - City Council adopts FY 2020-21 City Budget

September 28 – Introduce Resolution to set tax rate

September 29 – City Council notice of special hearing to set the final tax request for FY 2020-21 published

October 5 - City Council holds special hearing to set the final tax request for FY 2020-21

TAX RATE FACTS

Calculating the Tax Rate

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

First, the City arrives at a total amount for expenditures in the taxing funds. These funds are listed in the graph to the right. After expenditures are known, all other non property tax revenues are subtracted. The remainder is the amount to be raised from property taxes.

Fund	2020-2021 Tax Rate
General	0.22824
Library	0.03583
Social Security	0.00000
Police & Fire Pension	0.03873
Unemployment Compensation	0.00000
Bond & Interest	0.01700
Total	0.31980

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

Market Value	/	Assessment Ratio	X	City Tax Rate	=	Estimated City Tax Due
\$ 100,000	/	100	X	0.31980	=	\$ 320
\$ 165,000	/	100	X	0.31980	=	\$ 528
\$ 200,000	/	100	X	0.31980	=	\$ 640
\$ 500,000	/	100	X	0.31980	=	\$ 1,599

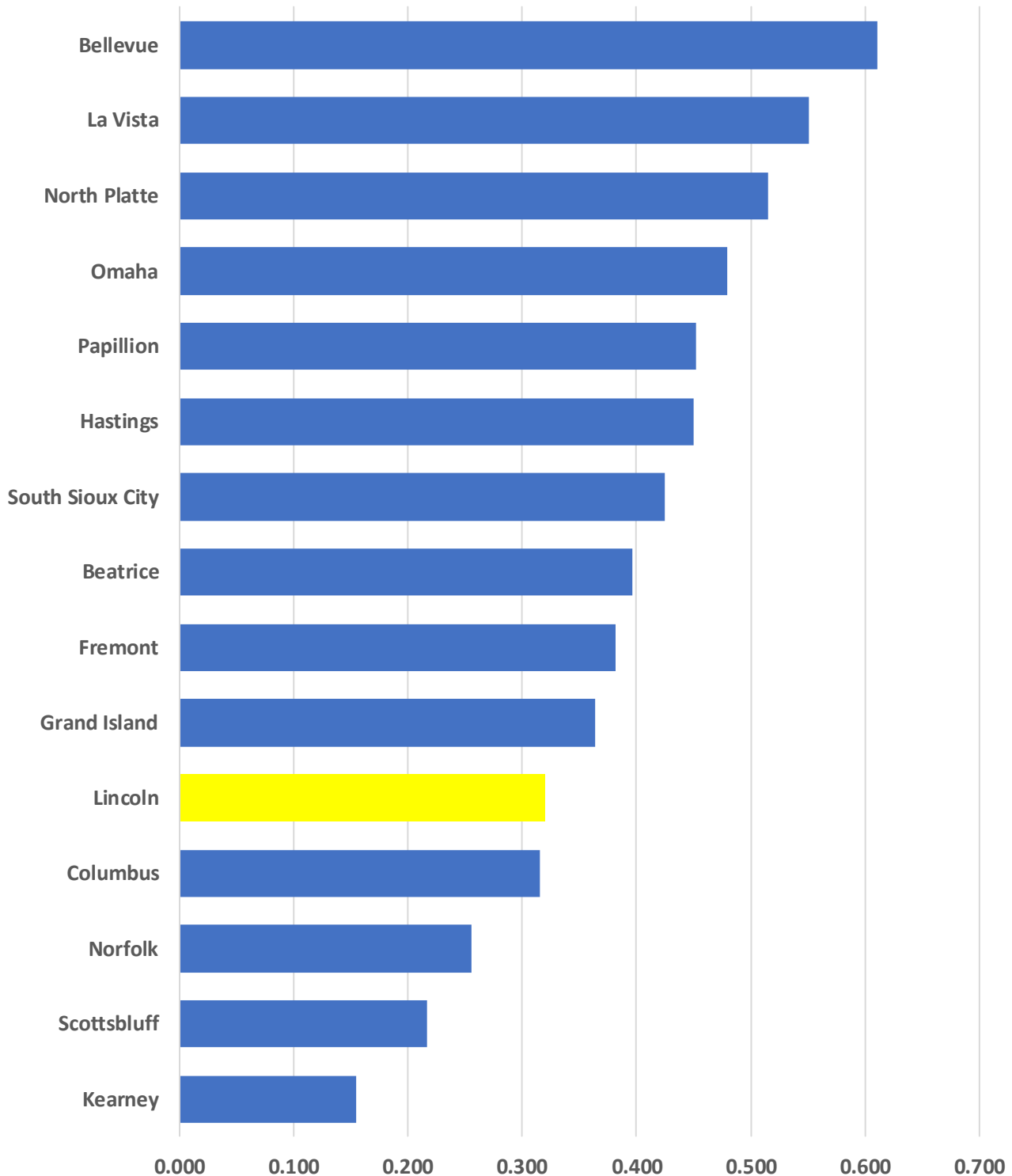
City Portion of Tax Bill

As noted in the table to the right, the City property taxes represent approximately 16% of the overall tax bill for City residents. Other taxing entities included to the right go through a similar process to develop their budgets and set the tax rates on an annual basis.

Taxing Agency	Tax Rate	% of Tax Rate
County	28.15760	14%
Public Building Commission	1.70000	1%
City	31.98000	16%
Lincoln Public Schools	122.22520	61%
Education Service Unit 18	1.50000	1%
Lower Platte NRD	3.08930	2%
Railroad Transp. Safety Dist.	1.47170	1%
SE Community College	9.37000	5%
AG Society	0.13470	0%
Ag Society JPA	0.24770	0%
Jail Joint Public Agency	1.63530	1%
Total	201.51150	100%

TAX RATE FACTS

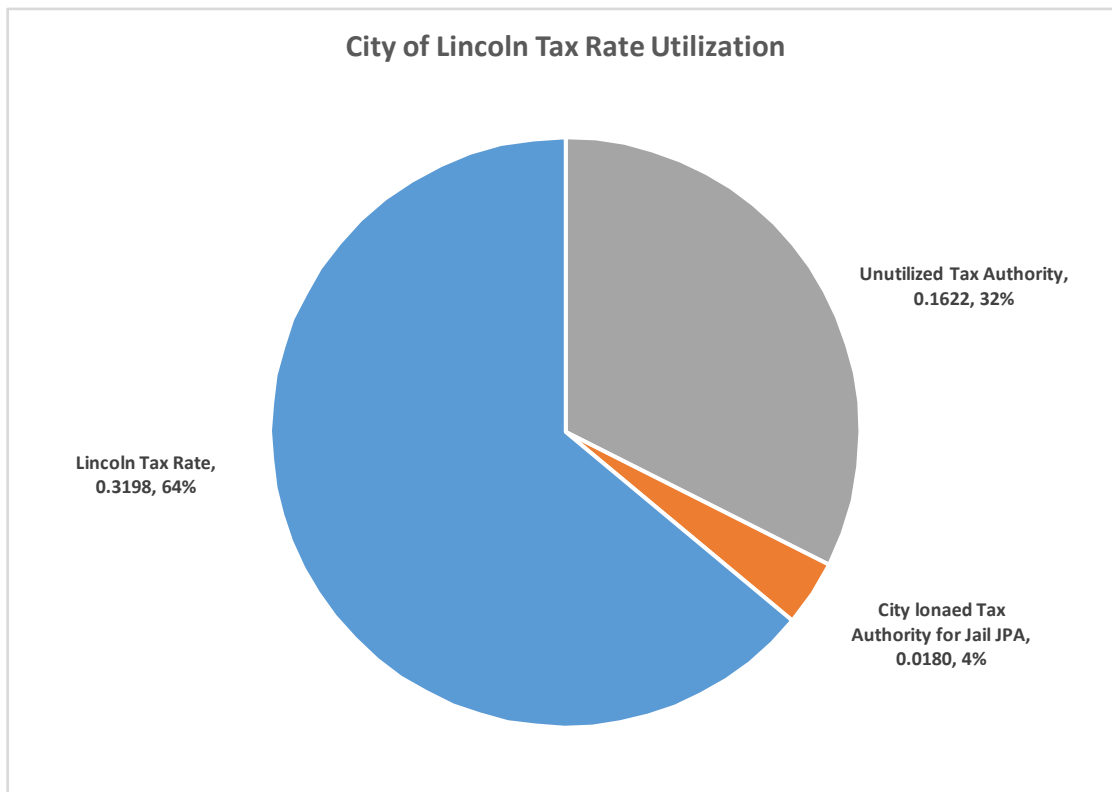
2019-2020 Tax Rate Top 15 Nebraska Cities By Population



TAX RATE FACTS

Maximum Tax Rate

The State of Nebraska sets a tax rate limit of .50 cents for municipalities, which includes .45 cents for general purposes and .05 cents for joint public agencies or interlocal cooperation. Currently, the City is utilizing approximately 64% of the total allowed limit. In addition, it has loaned its tax authority to the Jail Joint Public Agency, which is utilizing approximately 3% of the total allowed, leaving approximately 33% unutilized tax authority under statute.



TAX RATE FACTS

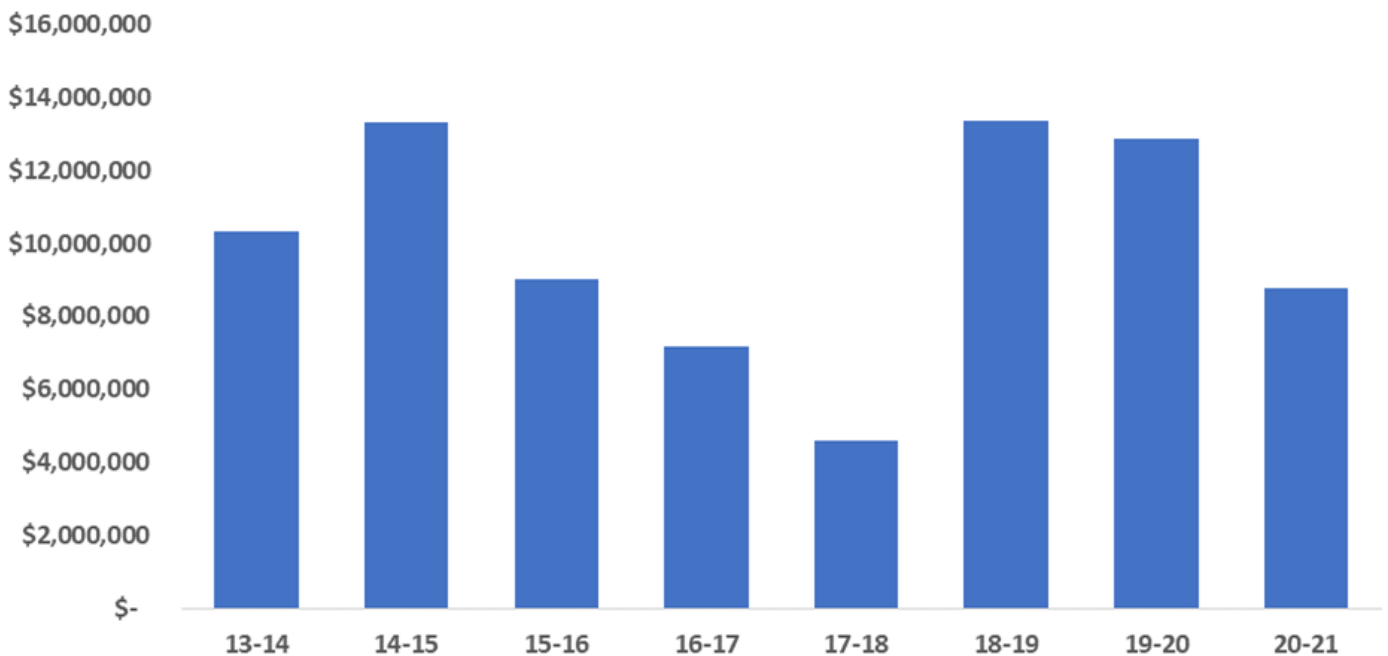
Restricted Funds Law

The Nebraska Legislature in 1998 passed a law that restricts revenue growth of restricted funds to 2.5%. Restricted funds are defined as property tax, payments in lieu of property taxes, local option sales taxes, motor vehicle taxes, state aid, and transfers of surpluses from user fees. These funding sources consist of approximately 79% of funding sources for the taxing funds of the City. The City may go above the 2.5% limit by 1% with a vote of at least 75% of the governing body, through a special election, or by a special meeting consisting of at least 10% of registered voters.

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

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

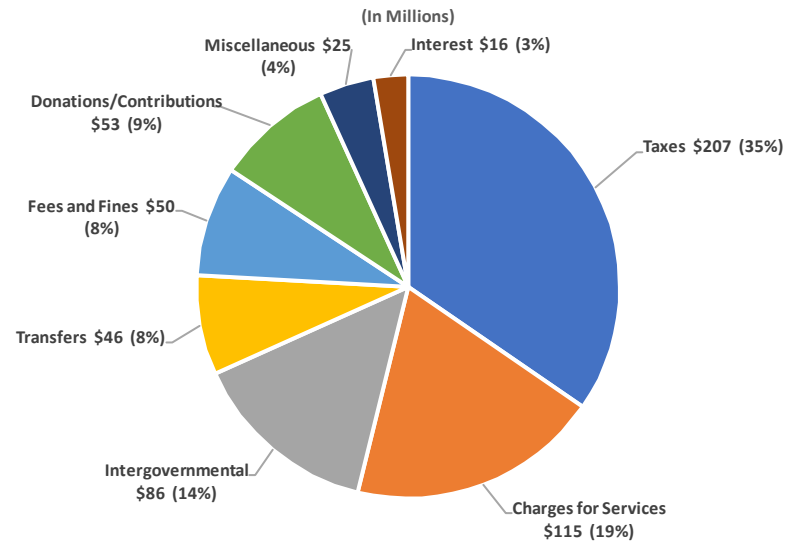
City Restricted Funds Balances



FINANCIAL PLAN

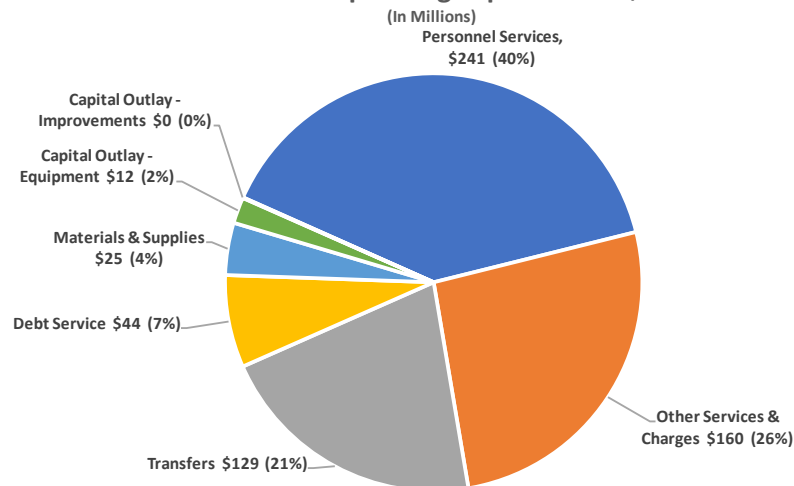
WHERE CITY OF LINCOLN DOLLARS COME FROM

All Fund 2020-2021 Revenues \$597 Million



WHERE CITY OF LINCOLN DOLLARS GO

All Fund 2020-2021 Operating Expenditures \$611 Million



ALL FUNDS SOURCES BY TYPE

Object Type	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
Taxes	\$ 218,908,949	\$ 186,267,293	\$ 206,709,745
Charges for Services	\$ 104,446,658	\$ 112,571,404	\$ 115,140,595
Intergovernmental	\$ 136,307,452	\$ 72,169,473	\$ 86,051,327
Transfers	\$ 19,704,224	\$ 45,712,814	\$ 45,509,065
Fees and Fines	\$ 57,111,315	\$ 50,512,220	\$ 50,324,639
Donations/Contributions	\$ 197,159,939	\$ 54,685,458	\$ 53,253,027
Miscellaneous	\$ 51,404,656	\$ 17,642,987	\$ 25,203,479
Interest	\$ 26,512,596	\$ 15,439,398	\$ 15,519,307
Total	\$ 811,555,789	\$ 555,001,047	\$ 597,711,184

REVENUE SOURCES BY TYPE

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

Taxes - Total tax revenues for 2020-2021 are \$210,953,435.

Property Tax – Property taxes account for approximately one-third of total revenues for tax funds. Property taxes support the following City funds: General; Library; Police & Fire Pension; and Bond Interest & Redemption. The five-year average property valuation growth in the City has been 6.22%. In FY 2019-20, the county assessor's reevaluation resulted in an increase of \$1,596,806,391 in taxable valuation which is 7.37% valuation increase. Assessed valuation growth and property tax growth is 3.15% in FY 2020-21.

The tax rate for all taxing funds is budgeted to remain flat at .31980.

Tax Rate	2017-2018	2018-2019	2019-2020	2020-2021
General Fund	0.19298	0.20941	0.21265	0.22707
Library	0.04134	0.03733	0.03655	0.03736
SocialSecurity	0.01460	0.01172	0.01226	0.00000
Police and Fire Pension	0.03670	0.03466	0.03267	0.03848
Unemployment Compensation	0.00025	0.00023	0.00022	0.00000
Bond Interest & Redemption	0.03061	0.02313	0.02545	0.01689
Total	0.31648	0.31648	0.31980	0.31980

Motor Vehicle Tax – Motor Vehicle Tax supports the General Fund. The five year growth averaged around 6.98%. The growth rate is expected to continue due to the association of vehicle sales and a growing population.

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

ALL FUNDS SOURCES BY TYPE

Other Taxes – Other taxes are credited to the General Fund, Police & Fire Pension, Social Security, Bond Interest and Redemption, and the Library Fund. The largest source of other taxes is In-Lieu-Taxes from LES, generating over \$2 million annually and projected to increase about 2.75% annually in the financial plan. Other taxes also include the County Library Tax which has had annual revenue increases of about 4.8%. These revenues are subject to a levy rate and property valuations.

Transfers - Total transfers in are budgeted at \$45,509,065 in 2020-2021. These include multiple transfer types from miscellaneous, city operating subsidy, cash transfers in, and Keno transfers.

Intergovernmental - Total intergovernmental revenues are budgeted at \$86,051,327 in 2020-2021.

The largest intergovernmental funds are the Highway Allocation funds, \$26,979,335 in 2020-2021, which are provided to municipalities by the State of Nebraska. Also various funds are received from the Federal, State, and County operations such as CDBG funds and health grants.

Intragovernmental funds are budgeted in 2020-2021 to receive \$39,522,484. This includes various intragovernmental revenues that fund various internal service funds such as information services, fleet charges, workers compensation, and various others.

Charges for Services - Charges for services is the second largest revenue for the City of Lincoln budgeted in 2020-2021 at \$115,140,595. Most of the charges for services come through water and wastewater fees budgeted at \$79,063,500 in 2020-2021. In addition the City receives revenues for reimbursement of services, rental income for facility and land parcels, and income from recreation activities.

Fees & Fines - Fees and fines are received from various revenues such as landfill gate fees, impact fees, franchise fee, green fees at golf courses, dental clinic fees, parking revenues, special assessments and various other sources. The total budget for 2020-2021 is \$50,324,639.

Donations/Contributions - Donations/Contributions are budgeted to receive \$53,253,027 in 2020-2021. This category includes insurance revenues received from various City funds for the share of the insurance programs and property/real insurance protections.

Miscellaneous - Miscellaneous revenues are budgeted to receive \$25,203,479 in 2020-2021. This category contains an assortment of various revenues including keno proceeds, sale of assets, capital contributions, and various contract revenues.

Interest - Interest income is budgeted to receive \$15,519,307 in 2020-2021. This includes funds received from Lincoln Electric System for return on equity, earnings through pension investments, and interest earned from cash pools.

FINANCIAL PLAN

ALL FUNDS USES BY EXPENDITURE TYPE

Object Type	2018-19 Actual	2019-2020 Budget	2020-2021 Budget	2021-2022 Budget
Personnel Services	\$ 222,645,902	\$ 237,886,986	\$ 241,393,074	
Other Services & Charges	\$ 234,789,119	\$ 141,937,103	\$ 160,296,415	
Transfers	\$ 182,725,368	\$ 45,857,229	\$ 128,846,143	
Debt Service	\$ 55,533,005	\$ 45,895,944	\$ 43,841,607	
Materials & Supplies	\$ 30,252,577	\$ 23,982,110	\$ 24,734,604	
Capital Outlay - Equipment	\$ 23,241,937	\$ 8,628,856	\$ 12,326,429	
Capital Outlay - Improvements	\$ 36,257,441	\$ 6,464,505	\$ 312,500	
Total	\$ 785,445,349	\$ 510,652,733	\$ 611,750,772	\$ -
Intrafund Transfers		\$ 41,213,966	\$ 38,870,888	
Grand Total Net Transfers		\$ 469,438,767	\$ 572,879,884	\$ -

FUNDS USE BY TYPE

Expenditures to the City are divided into 7 categories. Each of the categories are reviewed below. Relevant trend or forecasting information for each major expenditure source is also provided.

Personnel Services – Personnel services is the largest category in the budget at 39% of the total appropriated funds budgets. Personnel services are derived from salaries and benefits such as pension, health insurance, dental insurance and, other benefits. Total appropriated funds are \$241,393,074 in 2020-2021. The tax funds have a five year average increase of 3.08% in actual expenditures. However, this is a

1.47% increase over the 2019-20 budget as the City proposes to limit wage increases.

Transfers– Transfers are the third largest category in the budget at 21% of the total appropriated funds budgets. Transfers include interfund transfers to fund internal operations or to fund capital projects. Capital project transfers were not budgeted in the past. Total appropriated funds are \$128,846,143 in 2020-21.

Debt Service – Debt service is the fourth largest category in the budget at 7% of the total appropriated funds budgets. These include all types of debt issued through the City including general obligation bonds, revenue bonds, certificates of participation, lease purchase agreements, tax allocation bonds, and other debt issuances. Total

FINANCIAL PLAN

appropriated funds are \$43,841,607 in 2020-2021. The five year average increase in actual expenditures for the tax funds is 1%.

Other Services and Charges – Other services and charges are the second largest category in the budget at 26% of the total appropriated funds budgets. These include charges for contractual services such as medical claims, rent of machinery equipment, and various other services. Some insurance fund expenditures had not been budgeted in the past, but are reflected in the 2020-21 budget. Total appropriated funds are \$162,396,415 in 2020–2021. The five year average increase in tax funds actual expenditures is 7.82%.

Material & Supplies - Materials and supplies are the fifth largest category in the budget at 4% of the total appropriated funds budgets. These include charges for electricity, fuel and oil, sand, cement and various other materials. Total appropriated funds are \$24,734,604 in 2020-2021, reflecting an increase of 3.14%. The tax funds have a five year average increase in actual expenditures of 6.90%.

Capital Outlay - Equipment: Equipment is the sixth largest category in the budget at 2% of the total appropriated funds budgets. These include capital equipment for library media, cars, heavy equipment and various other types of equipment. Total appropriated funds are \$12,326,429 in 2020-2021.

Capital Outlay - Improvements: Capital outlay are improvements typically included in the CIP and not in operating budgets. This is why this is the smallest category for all operating budget funds. Total appropriated funds are \$312,500 in 2020-2021.

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
General	00010	(00010) General Fund	\$ 167,286,565	\$ 175,732,107	\$ 176,683,988
General	00030	(00030) Donations Fund	\$ 2,440,724	\$ 34,826	\$ 32,191
Special Revenue	00100	(00100) Advance Acquisition	\$ 199,239	\$ -	\$ 870,000
Special Revenue	00112	(00112) Parks & Rec Maint & Repair	\$ 317,780	\$ 375,500	\$ 409,600
Special Revenue	00115	(00115) Cable Access	\$ 952,166	\$ 482,709	\$ 347,140
Special Revenue	00120	(00120) Library Fund	\$ 9,254,313	\$ 10,032,343	\$ 9,803,810
Special Revenue	00125	(00125) LAAA	\$ 3,447,877	\$ 4,011,395	\$ 3,775,136
Special Revenue	00135	(00135) Linc/Lanc Co Health	\$ 12,052,756	\$ 12,007,987	\$ 12,640,055
Special Revenue	00140	(00140) Animal Control	\$ 2,473,118	\$ 2,685,035	\$ 2,653,274
Special Revenue	00145	(00145) Title V Clean Air	\$ 563,028	\$ 625,961	\$ 645,335
Special Revenue	00155	(00155) 911 Communications	\$ 5,726,658	\$ 6,137,470	\$ 6,314,629
Special Revenue	00160	(00160) Social Security	\$ 2,780,554	\$ 3,060,134	\$ 220,000
Special Revenue	00165	(00165) Transportation - Oper & Maint	\$ 52,662,246	\$ 25,937,106	\$ 36,958,392
Special Revenue	00170	(00170) Unemployment Comp	\$ -	\$ 50,000	\$ 50,000
Special Revenue	00175	(00175) Keno	\$ 4,800,151	\$ 5,096,000	\$ 5,232,999
Special Revenue	00180	(00180) CDBG	\$ 2,426,120	\$ 2,471,948	\$ 2,597,944
Special Revenue	00185	(00185) Grants In Aid	\$ 21,023,821	\$ 4,567,949	\$ 6,303,853
Special Revenue	00191	(00191) WIA	\$ 982,977	\$ 892,193	\$ 1,737,701
Special Revenue	00212	(00212) Vehicle Tax Residual Revenue	\$ 9,421,719	\$ 9,620,800	\$ 9,500,767
Special Revenue	00220	(00220) Building & Safety	\$ 6,891,253	\$ 7,702,354	\$ 8,835,001
Special Revenue	00225	(00225) Impact Fees	\$ 4,729	\$ 123,313	\$ -
Special Revenue	00250	(00250) Resp Beverage Server	\$ 72,815	\$ 83,501	\$ -
Special Revenue	00255	(00255) Lincoln Bike Share	\$ 388,817	\$ 337,668	\$ 406,000
Special Revenue	00307	(00307) Hwy User Allocation Bds	\$ 4,936,563	\$ 4,918,275	\$ 4,918,375
Debt Service	00308	(00308) Turn Back Tax Bonds	\$ 1,990,201	\$ 2,348,501	\$ 2,063,674
Debt Service	00310	(00310) Bond Interest & Redemption	\$ 5,590,001	\$ 6,286,819	\$ 4,164,356

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
Debt Service	00320	(00320) Spec Assmt Debt Serv	\$ 1,797,873	\$ 1,884,988	\$ 1,884,426
Debt Service	00343	(00343) Small TIF Projects	\$ 1,359,177	\$ 176,806	\$ 374,327
Debt Service	00345	(00345) NW Corridors	\$ 1,322,691	\$ 367,375	\$ 365,475
Debt Service	00346	(00346) Developer Purchased TIF	\$ 22,133,318	\$ 77,100	\$ -
Capital Projects	00404	(00404) Lincoln On The Move	\$ -	\$ -	\$ 12,596,480
Capital Projects	00412	(00412) Veh Tax Residential	\$ 2,801,452	\$ 2,800,900	\$ 2,823,051
Capital Projects	00415	(00415) Vehicle Tax Const	\$ 6,611,116	\$ 6,623,400	\$ 6,677,110
Capital Projects	00500	(00500) Parking Lots and JPA Facilities	\$ 2,171,158	\$ 2,606,537	\$ 2,222,518
Enterprise	00510	(00510) Golf Revenue Fund	\$ 3,598,037	\$ 3,829,400	\$ 4,041,835
Enterprise	00515	(00515) Golf Capital Improvements	\$ 3,672,217	\$ 170,631	\$ 123,931
Enterprise	00520	(00520) Parking Facilities	\$ 11,664,120	\$ 10,753,548	\$ 16,441,711
Enterprise	00536	(00536) Pinnacle Bank Arena Oper	\$ 12,241,290	\$ 5,357,550	\$ 5,484,582
Enterprise	00540	(00540) Solid Waste Mgmt Rev	\$ 12,678,944	\$ 12,573,823	\$ 16,453,503
Enterprise	00550	(00550) EMS Enterprise Fd	\$ 7,194,345	\$ 7,705,512	\$ 8,452,052
Enterprise	00555	(00555) Wastewater	\$ 64,573,633	\$ 43,523,172	\$ 41,339,198
Enterprise	00560	(00560) Water	\$ 56,204,246	\$ 69,334,873	\$ 57,584,112
Enterprise	00570	(00570) Broadband Enterprise	\$ 1,346,236	\$ 2,183,151	\$ 1,751,760
Enterprise	00585	(00585) Comm Hlth Endowment	\$ 2,902,760	\$ 2,616,497	\$ 3,030,773
Permanent Fund	00590	(00590) StarTran Operating	\$ 13,664,472	\$ 14,202,927	\$ 13,779,872
Special Revenue	00600	(00600) Information Services	\$ 11,221,041	\$ 8,401,540	\$ 11,008,278
Internal Service	00610	(00610) Transportation & Utilities Revolving	\$ 14,261,882	\$ 12,149,609	\$ 11,444,750
Internal Service	00620	(00620) Self Insured Health	\$ 36,588,568	\$ 47,592,755	\$ 46,743,758
Internal Service	00621	(00621) Self Insured Dental	\$ 1,743,700	\$ 1,854,360	\$ 2,066,589
Internal Service	00622	(00622) COBRA & Retirees Ins Premiums	\$ 766,983	\$ 744,081	\$ 744,081
Internal Service	00630	(00630) Workers' Comp	\$ 3,293,852	\$ 1,262,291	\$ 3,805,968
Internal Service	00631	(00631) Damaged Property	\$ 361,787	\$ -	\$ 361,837
Internal Service	00632	(00632) Prop Self-Ins Loss	\$ 27,161	\$ -	\$ 45,314

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
Internal Service	00633	(00633) Liab Self-Ins Loss	\$ 189,088	\$ -	\$ 720,000
Internal Service	00634	(00634) Ins Premiums	\$ 1,819,144	\$ -	\$ 2,142,794
Internal Service	00635	(00635) StarTran Self-Ins	\$ 383,324	\$ -	\$ 165,000
Internal Service	00637	(00637) Police Self-Ins	\$ 361,396	\$ -	\$ 202,011
Internal Service	00638	(00638) Auto Self-Ins	\$ 398,845	\$ -	\$ 314,653
Internal Service	00640	(00640) LT Disability	\$ 166,080	\$ -	\$ 166,080
Internal Service	00650	(00650) Fleet Services	\$ 5,603,170	\$ 5,750,572	\$ 8,259,558
Internal Service	00655	(00655) Radio Maint	\$ 1,038,383	\$ 996,726	\$ 991,616
Internal Service	00660	(00660) Police Garage	\$ 4,981,707	\$ 5,516,369	\$ 5,521,400
Internal Service	00665	(00665) Muni Serv Center	\$ 2,835,624	\$ 2,534,708	\$ 3,005,721
Internal Service	00705	(00705) P & F Pension	\$ 12,600,924	\$ 18,843,435	\$ 20,031,281
Pension Trust	00730	(00730) Lillian Polley Trust	\$ 97,184	\$ 113,180	\$ 109,197
Agency Fund	00760	(00760) FEBA	\$ 1,140,023	\$ -	\$ 1,284,951
Total			\$ 646,503,142	\$ 578,169,710	\$ 611,725,773

FINANCIAL PLAN

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA

SUMMARY OF STAFFING AND OPERATING EXPENDITURES BY FUND AND DEPARTMENT

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21
GENERAL FUND:						
CITY COUNCIL	9.00	9.00	8.50	\$244,921	\$314,838	\$309,082
FINANCE	36.50	41.50	41.50	3,023,559	3,472,345	3,557,235
FIRE & RESCUE	259.63	258.68	261.01	33,336,789	33,237,483	33,977,249
HUMAN RESOURCES	15.00	15.00	15.00	1,092,127	1,430,878	1,456,306
LAW	32.70	32.70	32.40	3,272,645	3,435,647	3,474,529
MAYOR'S DEPARTMENT						
Mayor's Office	9.95	9.95	9.50	1,022,190	945,339	895,970
WIOA Administration	1.00	1.00	1.00	119,475	126,597	82,464
City Communications	5.75	5.75	5.75	424,297	487,977	506,037
MISCELLANEOUS BUDGETS						
Contingency				22,825	765,000	765,000
Interfund Transfers				22,925,975	24,252,795	22,807,040
General Expense				26,970,116	29,337,141	33,678,438
Special Events				95,332	127,500	169,500
COPS Infrastructure				797,282	794,258	794,657
Street Lights				6,029,857	6,138,025	5,756,403
PARKS AND RECREATION	254.71	254.89	253.50	18,304,109	16,802,963	16,928,885
PLANNING	21.00	21.00	20.00	1,988,088	1,974,024	1,986,758
POLICE	407.46	408.13	412.63	40,750,095	42,562,961	43,397,710
TRANSPORTATION AND UTILITIES	19.75	19.75	19.75	5,805,448	2,276,639	2,358,436
URBAN DEVELOPMENT	10.05	10.05	9.30	1,021,535	939,742	893,389
TOTAL - GENERAL FUND	1,082.50	1,087.40	1,089.84	\$167,246,665	\$169,422,152	\$173,795,088
OTHER TAX FUNDS:						
LIBRARY	106.04	106.04	105.54	\$9,254,313	\$10,032,343	\$9,803,810
POLICE & FIRE PENSION	1.00	1.00	1.00	12,600,924	18,843,435	20,031,281
BOND & INTEREST REDEMPTION				5,590,001	6,286,819	4,164,356
SOCIAL SECURITY				2,780,554	3,060,134	220,000
UNEMPLOYMENT COMP.					50,000	50,000
TOTAL - OTHER TAX FUNDS	107.04	107.04	106.54	\$30,225,792	\$38,272,731	\$34,269,447
TOTAL - ALL TAX FUNDS	1,189.54	1,194.44	1,196.38	\$197,472,457	\$207,694,883	\$208,064,535
SPECIAL REVENUE FUNDS:						
9-1-1 COMMUNICATION	57.88	57.88	58.25	\$5,726,658	\$6,137,470	\$6,314,629
ADVANCE ACQUISITION						20,000
AGING PARTNERS	38.18	38.18	37.01	3,447,877	4,011,395	3,775,136
ANIMAL CONTROL	17.00	17.00	17.00	2,473,118	2,685,035	2,653,274
LINCOLN BIKE SHARE				388,817	337,668	406,000
BUILDING & SAFETY	53.47	53.47	56.14	6,891,253	7,702,354	8,835,001

FINANCIAL PLAN

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21
CABLE ACCESS TV	0.25	0.25	0.25	952,166	482,709	347,140
CASH RESERVE				8,700		
HEALTH	91.45	92.22	94.20	12,052,756	12,007,987	12,640,055
HERITAGE ROOM	0.50	0.50	0.50	27,033	34,826	32,191
IMPACT FEES				4,727	123,313	
KENO				4,800,151	3,357,180	3,097,699
RESPONSIBLE BEVERAGE SERVER	1.00	1.00		72,814	83,501	
SNOW REMOVAL				994,169		
SPECIAL ASSESSMENT REV.				1,592,875		
STARTRAN OPERATING	133.67	132.67	139.40	13,664,472	14,202,927	13,779,872
STREET IMPROVEMENT				1,331,022	1,484,573	
TITLE V CLEAN AIR	5.25	5.25	5.00	563,028	625,961	645,335
TRANSPORTATION O & M	114.00	113.00	125.00	52,662,246	25,937,106	36,958,392
VEHICLE TAX				9,421,719	9,620,800	9,500,767
TOTAL - SPECIAL						
REVENUE FUNDS	512.65	511.42	532.75	\$117,075,601	\$88,834,805	\$99,005,491
OTHER FUNDS						
LILLIAN POLLEY TRUST	1.00	1.00	1.00	\$97,184	\$113,180	\$109,197
TOTAL - OTHER FUNDS	1.00	1.00	1.00	\$97,184	\$113,180	\$109,197
PERMANENT FUNDS						
COMM. HEALTH ENDOWMENT				\$2,902,760	\$2,616,497	\$3,030,773
TOTAL - PERMANENT FUNDS				\$2,902,760	\$2,616,497	\$3,030,773
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR						
CAPITAL PROJECTS						\$50,000
				\$0	\$0	\$50,000
GRANTS-IN-AID FUNDS						
AGING - MULTI-COUNTY	7.85	7.85	7.80	\$603,583	\$812,634	\$809,033
COMMUNITY DEV. - HOME	0.85	0.85	0.86	1,615,472	1,656,839	1,627,182
COMMUNITY DEV. BLOCK GRANT	7.25	7.25	7.26	2,426,120	2,346,948	2,472,944
EPA-HEALTH/AIR POLLUT.				109,660		
HUMAN RIGHTS	0.80	0.80	1.10	83,099	72,006	83,050
POLICE-SEXUAL ASSAULT			1.00			60,351
POLICE-DOMESTIC VIOLENCE	1.00	1.00	1.00	81,733	92,483	111,858
POLICE-VICTIM WITNESS	3.00	3.00	3.00	237,022	247,707	251,749
POLICE-YOUTH COM. OUTREACH	1.00	1.00	1.00	78,592	81,073	86,263
POLICE-COPS			5.00			
SAFER			15.00	489,406		1,575,359
STARTRAN PLANNING	2.85	2.85	2.60	273,221	312,590	284,873

FINANCIAL PLAN

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21
URBAN SEARCH & RESCUE	5.50	5.50	5.50	1,434,557	1,292,617	1,414,135
WORKFORCE INVESTMENT ACT				982,977	892,193	1,737,701
TOTAL - GRANTS-IN-AID	30.10	30.10	51.12	\$8,415,442	\$7,807,090	\$10,514,498
TAX INCREMENT DEBT SERVICE				\$16,486,317	\$621,281	\$739,802
HIGHWAY USER ALLOCATION BONDS				4,936,563	4,918,275	4,918,375
TURN BACK TAX BONDS				1,990,201	2,348,501	2,063,674
SPECIAL ASSESSMENTS DEBT (SINKING)				1,797,874	1,884,988	1,884,426
ENTERPRISE FUNDS:						
BROADBAND	5.90	5.90	2.90	\$1,346,236	\$1,483,151	\$1,051,760
EMS ENTERPRISE	43.16	43.11	43.74	7,194,344	7,705,512	8,452,052
GOLF CAPITAL IMPROV/HOLMES CLUB				3,672,217	170,631	118,931
GOLF REVENUE	30.70	30.70	29.82	3,599,267	3,829,400	4,041,835
PARKING FACILITIES	2.60	2.60	3.08	11,664,120	10,756,548	16,441,711
PARKING LOT REVOLV.				2,171,158	2,606,537	2,222,518
PINNACLE BANK ARENA				12,241,290	5,357,550	5,484,582
SOLID WASTE MGT	32.50	32.50	34.17	12,678,944	11,048,823	16,243,503
WASTEWATER	83.80	83.80	82.30	44,212,872	25,727,172	26,096,198
WATER REVENUE	101.73	101.73	104.13	38,000,505	28,971,873	29,611,312
TOTAL - ENTERPRISE FUNDS	300.39	300.34	300.14	\$136,780,953	\$97,657,197	\$109,764,402
TOTAL-INCLUDING						
INTERFUND TRANSFERS	2,033.68	2,037.30	2,081.39	\$487,955,352	\$414,496,697	\$440,145,173
LESS TRANSFERS:						
FROM BROADBAND-GENERAL				-598		
FROM BUILDING & SAFETY-DONATION				-5,038		
FROM CDBG - BUILDING & SAFETY						-100,000
FROM EMS ENTERPRISE FUND					-3,880	
FROM GENERAL-DONATIONS				-10,000		
FROM GENERAL-GRANTS-IN-AID				-329,417		-1,072,788
FROM GENERAL-PARKS & REC SPECIAL PROJ				-22,825		
FROM GENERAL FUND-TAX SUBSIDIZED FUNDS				-29,555,901	-25,228,557	-22,807,040
FROM HEALTH-DONATIONS				-33,038		
FROM IMPACT FEES FUND					-123,313	
FROM KENO FUND					-612,200	-665,760
FROM KENO-DONATIONS				-155,662		
FROM KENO-GENERAL				-434,789		
FROM PARKING FACILITIES-GENERAL				-2,095,026	-2,495,026	-2,495,026
FROM PARKING LOTS AND JPA FAC-CIP				-14,341	-18,000	-16,000
FROM PAYROLL - GENERAL						-220,000
FROM SNOW REMOVAL-TRANSP O & M				-994,169		

FINANCIAL PLAN

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21
FROM SOLID WASTE-GENERAL				-3,294		
FROM SOLID WASTE MGT-HEALTH				-1,572,113	-1,576,987	-1,876,375
FROM STARTRAN OPERATING-GENERAL				-13,835		
FROM STREET IMPROVEMENTS-TRANS O & M					-1,484,573	
FROM TIF-DONATIONS				-28,304		
FROM TRANSP O & M - GENERAL				-11,553		
FROM UNEMPLOYMENT COMP - GENERAL						-50,000
FROM VEHICLE TAX RESIDUAL - TRANS O & M					-9,620,800	-9,500,767
FROM WASTEWATER-GENERAL				-8,493		
FROM WATER-GENERAL				-10,310		
FROM WIOA-GENERAL				-48,132	-50,630	-67,132
GRAND TOTAL NET OF TRANSFERS	2,033.68	2,037.30	2,081.39	\$452,608,514	\$373,282,731	\$401,274,285
INTERNAL SERVICE FUNDS:						
COBRA & RETIREES INS PREMIUMS				\$766,984	\$744,081	\$744,081
FLEET SERVICES	14.00	14.00	14.00	5,603,170	5,750,572	8,259,558
INFORMATION SERVICES	38.00	38.00	38.00	11,221,041	8,401,540	11,008,278
LONG TERM DISABILITY				166,080		166,080
MUNICIPAL SERVICES CTR	5.00	5.00	5.00	2,835,624	2,534,708	3,005,721
POLICE GARAGE	15.00	15.00	15.00	4,981,707	5,516,369	5,521,400
RADIO MAINTENANCE	6.00	6.00	6.00	1,038,383	996,726	991,616
SELF INSURED DENTAL				1,743,701	1,854,360	2,066,589
SELF INSURED HEALTH				36,588,568	47,592,755	46,743,758
SELF INSURED LOSS				3,540,745		3,951,609
FEBA						1,284,951
TRANSPORTATION & UTILITIES REV	78.85	78.85	69.73	14,257,486	12,149,609	11,444,750
WORKERS' COMP. LOSS FUND	6.00	6.00	6.00	3,293,852	1,262,291	3,805,968
TOTAL - INTERNAL						
SERVICE FUNDS	162.85	162.85	153.73	\$86,037,341	\$86,803,011	\$98,994,359

FINANCIAL PLAN

BUDGET SCHEDULES

ALL TAX FUNDS REVENUES BY CATEGORY 2013-2014 THROUGH 2020-21 ADOPTED BUDGET

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 ADOPTED
PROPERTY TAX	\$54,794,743	\$55,375,843	\$57,730,715	\$56,845,119	\$60,141,746	\$62,225,210	\$66,967,550	\$69,076,028
PROPERTY TAX -PRIOR YEAR	0	0	0	5,036,512	5,601,695	4,207,436	4,670,000	4,720,000
MOTOR VEHICLE TAX	4,715,710	5,038,584	5,339,764	5,682,123	5,929,236	6,227,275	6,264,450	6,230,785
SALES TAX	66,393,391	68,861,600	71,621,717	75,259,945	76,812,830	78,563,436	79,516,488	77,659,590
OCCUPATION TAX	11,496,012	11,340,188	9,924,621	9,822,756	9,053,544	8,777,829	9,001,975	7,499,920
FEES & PERMITS	3,421,533	3,509,076	3,900,337	4,203,258	4,231,303	4,195,713	4,867,676	5,949,567
IN-LIEU-OF-TAX (LES)	2,022,949	2,100,832	2,097,794	2,238,323	2,178,003	2,273,469	2,234,237	2,425,110
REIMBURSEMENT FOR SERVICES	2,723,864	2,984,991	2,861,552	3,205,978	3,471,363	3,761,536	3,501,535	3,767,197
RECREATION RECEIPTS	2,331,924	2,520,764	2,678,438	2,667,991	2,552,107	2,427,829	2,853,318	2,617,742
TRANSFERS FROM OTHER FUNDS	1,000,000	1,967,575	689,783	535,656	600,000	0	140,569	485,525
RETURN ON EQUITY FROM LES	6,788,424	7,029,648	7,170,241	7,313,646	7,467,232	7,624,044	8,019,586	8,850,000
PARKING METER RECEIPTS	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026	1,905,026	1,905,026
COUNTY LIBRARY TAX	708,771	761,853	792,779	776,770	798,471	800,205	860,476	888,354
INTEREST INCOME	125,865	133,043	140,539	191,762	3,583,260	708,056	2,199,040	2,354,027
INTEREST ON PROPERTY TAX	113,640	113,649	86,823	90,777	91,198	90,986	94,500	94,500
INTER-GOVERNMENTAL REVENUE	1,928,929	1,905,573	2,284,142	1,840,692	2,229,637	2,586,272	2,803,935	3,741,467
RENT	561,664	603,743	590,584	611,954	559,834	637,302	572,508	586,647
ADMINISTRATIVE FEES	1,053,391	1,066,302	1,130,839	1,130,736	1,090,352	1,121,490	371,457	398,555
SUNDRY TAXES	53,670	54,871	62,198	78,188	101,626	82,201	37,110	37,110
BOND PROCEEDS		6,092,475			5,016,382			
SALE OF ASSETS					1,000,000	2,514,542	4,702,678	6,569,615
EMPLOYEE CONTRIBUTIONS					3,195,658	3,366,841	3,698,060	3,723,945
EMS TRANSPORT CONTRIBUTIONS					602,604	729,259	600,624	893,166
MISCELLANEOUS	792,446	1,030,375	567,698	405,197	519,905	643,986	351,225	474,559
					\$0			
TOTAL	\$162,471,952	\$173,936,011	\$171,115,590	\$179,382,409	\$198,273,012	\$195,009,943	\$206,234,023	\$210,953,435
APPROPRIATED BALANCES	\$4,055,666	\$4,586,269	\$5,070,741	\$8,308,967	\$6,140,954	\$7,925,399	\$7,770,815	\$0
GRAND TOTAL	\$166,527,618	\$178,522,280	\$176,186,331	\$187,691,376	\$204,413,966	\$202,935,342	\$214,004,838	\$210,953,435

FINANCIAL PLAN

BUDGET SCHEDULES

ALL TAX FUNDS EXPENDITURES BY CATEGORY 2013-2014 THROUGH 2020-21 ADOPTED BUDGET

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL	\$101,334,526	\$104,326,959	\$109,953,227	\$119,438,455	\$117,021,838	\$117,574,149	\$137,050,957	\$139,189,457
SUPPLIES	2,338,901	2,913,491	2,529,027	2,306,366	2,747,479	3,099,517	2,878,041	2,769,478
SERVICES/CHARGES	24,806,122	26,037,689	24,570,808	26,126,610	29,276,491	35,538,424	30,437,252	30,477,711
TRANSFERS	20,733,855	22,701,549	22,361,962	23,510,011	21,520,971	22,464,069	24,252,795	27,641,683
CAPITAL OUTLAY	1,108,538	1,685,346	1,519,977	1,761,707	1,126,641	2,362,066	1,599,824	1,744,937
CONTINGENCY							765,000	765,000
	\$150,321,942	\$157,665,034	\$160,935,001	\$173,143,149	\$171,693,420	\$181,038,225	\$196,983,869	\$202,588,266
CAPITAL IMPROVEMENTS	34,228	262,543	255,786	178,963	1,483,200	7,104,753	6,309,955	7,500
BOND/INTEREST	9,040,236	9,610,223	10,515,308	10,538,991	10,678,901	9,369,379	10,711,014	8,357,669
GRAND TOTAL	\$159,396,406	\$167,537,800	\$171,706,095	\$183,861,103	\$183,855,521	\$197,512,357 \$167,286,560	\$214,004,838	\$210,953,435
AUTHORIZED POSITIONS	1,161.49	1,160.33	1,162.38	1,169.52	1,176.75	1,189.54	1,194.44	1,196.38
TAX RATE	0.31580	0.31958	0.31958	0.33366	0.31648	0.31648	0.31980	0.31980
TAX RATE PERCENTAGE CHANGE	0.0%	1.2%	0.0%	4.4%	-5.1%	0.0%	1.0%	0.0%
ASSESSED VALUATION	\$17,110,968,759	\$17,380,126,373	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$23,267,163,467	\$23,999,731,796

FINANCIAL PLAN

CITY OF LINCOLN, NEBRASKA ADOPTED BUDGET OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES FISCAL YEAR BEGINNING SEPTEMBER 1, 2020

FY 2019-20

FUND	ACTUAL SPENT 2016-17	ACTUAL SPENT 2017-18	ACTUAL SPENT 2018-19	BUDGET 2019-2020
GENERAL	\$148,315,098	\$152,404,541	\$167,286,565	\$175,732,107
LIBRARY	\$9,192,877	\$9,196,377	\$9,254,313	\$10,032,343
SOCIAL SECURITY	\$2,741,405	\$2,912,001	\$2,780,554	\$3,060,134
POLICE & FIRE PENSION	\$13,352,711	\$14,158,552	\$12,600,924	\$18,843,435
UNEMPLOYMENT COMP.	\$6,136	\$2,355	\$0	\$50,000
TOTAL LIMITED TAX FUNDS	\$173,608,227	\$178,673,826	\$191,922,356	\$207,718,019
BOND INTEREST & REDEMPTION	\$6,013,147	\$6,229,034	\$5,590,001	\$6,286,819
GRAND TOTAL TAX FUNDS	\$179,621,374	\$184,902,860	\$197,512,357	\$214,004,838

FY 2020-21

FUND	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
GENERAL	\$49,046,261	\$127,637,727	\$176,683,988	0.22707
LIBRARY	\$8,069,956	\$1,733,854	\$9,803,810	0.03736
SOCIAL SECURITY	\$0	\$220,000	\$220,000	0.00000
POLICE & FIRE PENSION	\$8,311,055	\$11,720,226	\$20,031,281	0.03848
UNEMPLOYMENT COMP.	\$0	\$50,000	\$50,000	0.00000
TOTAL LIMITED TAX FUNDS	\$65,427,272	\$141,361,807	\$206,789,079	0.30291
BOND INTEREST & REDEMPTION	\$3,648,756	\$515,600	\$4,164,356	0.01689
GRAND TOTAL TAX FUNDS	\$69,076,028	\$141,877,407	\$210,953,435	0.31980

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31958	0.33366	0.31648	0.31648	0.31980	0.31980
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	4.4%	-5.1%	0.0%	1.0%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$23,267,163,467	\$23,999,731,796

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

GENERAL FUND

GENERAL FUND

Redemption Fund. Property tax revenue make up approximately 29% of the General Fund's revenues.

The General Fund is the principal fund of the City that accounts for all financial transactions not accounted for in other funds. The General Fund is one of four "taxing" funds. The other "taxing" funds are the Library Fund, Police and Fire Pension Fund, and the Bond Interest and

The long term General Fund forecast is based on various variables and assumptions. The General Fund forecast is an effort to model the potential future impact of current policies. No attempt is made to estimate additional expenditure savings from long term planned actions

General Fund 00010	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 47,273,598	\$ 44,580,834	\$ 44,580,834
Revenues			
Taxes	\$ 139,737,279	\$ 144,380,521	\$ 145,695,176
Interest	\$ 8,271,881	\$ 8,272,786	\$ 11,270,027
Charges for Services	\$ 5,816,840	\$ 6,893,811	\$ 7,163,036
Fees and Fines	\$ 3,981,329	\$ 4,550,416	\$ 5,774,567
Intergovernmental	\$ 3,663,736	\$ 2,803,935	\$ 3,715,647
Transfers	\$ 2,800,378	\$ 2,417,052	\$ 2,789,106
Miscellaneous	\$ 304,946	\$ 188,253	\$ 158,210
Donations/Contributions	\$ 17,412	\$ 36,620	\$ 118,219
Balances	\$ -	\$ 6,188,713	\$ -
Total Revenues	\$ 164,593,801	\$ 175,732,107	\$ 176,683,988
Expenditures			
Personnel Services	\$ 100,719,913	\$ 109,086,976	\$ 112,229,199
Other Services & Charges	\$ 27,861,157	\$ 28,246,839	\$ 29,487,078
Transfers	\$ 29,987,113	\$ 26,223,479	\$ 27,371,683
Debt Service	\$ 4,172,775	\$ 4,424,195	\$ 4,102,413
Materials & Supplies	\$ 2,945,491	\$ 2,707,781	\$ 2,604,178
Capital Outlay - Equipment	\$ 1,436,031	\$ 721,274	\$ 881,937
Capital Outlay - Improvements	\$ 164,085	\$ 4,321,563	\$ 7,500
Total Operating Expenditures	\$ 167,286,565	\$ 175,732,107	\$ 176,683,988
Surplus/Deficit	\$ (2,692,764)	\$ -	\$ -
Ending Balance	\$ 44,580,834	\$ 44,580,834	\$ 44,580,834

to continue streamlining the organizational structure. Similarly, any additional service demands which would result in additional expenditures are not incorporated in the model.

Revenue Estimating Process

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

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

GENERAL FUND

General Fund Balances

Per resolution A-82134, passed by the City Council on June 9, 2003, a fund balance designation of not less than 20% of the ensuing years General Fund budget should be set aside as an unrestricted reserve. The unassigned balance at the end of 2018-19 was 25%, complying with this policy. The 20-21 budget maintains a fund balance above 20%.

MAJOR REVENUES

The following five revenues consist of 83% of the total revenues in the General Fund. Sales tax revenue is the largest component in the General Fund at 44% and has continued to grow moderately and consistently over the past five years. Property tax revenues are the second largest component in the General Fund revenue portfolio at 29%. Assessed valuation growth is anticipated to increase in the future, providing modest property tax revenue increases. The remaining General Fund revenue streams are projected to have slight annual growth except for occupation taxes.

Property Tax Revenues

Property tax revenues are based on each \$100 of assessed valuation of taxable property within city limits. The valuation is determined by the County Assessor. The assessed value is then multiplied by the tax rate to determine property tax revenue. Property taxes account for about one-fourth of the revenues to the General Fund. The City Charter limits the amount of property taxes which can be appropriated to 90%.

Revenues are directly impacted by changes in assessed valuation and the tax rate. The tax rate for the General Fund is budgeted to increase to

.22707 from .21265 in 2019-2020. The Real Property assessed valuation within the City of Lincoln is budgeted to increase 3.15% in FY 2020-21.

Tax Rate	2017-2018	2018-2019	2019-2020	2020-2021
General Fund	0.19298	0.20941	0.21265	0.22707

Personal Property declined 4.80% in Fiscal Year 2020-21. New construction has also impacted annual valuation growth. In the last five years, the annual growth in valuation due to new construction is about \$475,476,586. New construction increased to \$398 million in Fiscal Year 2020-21.

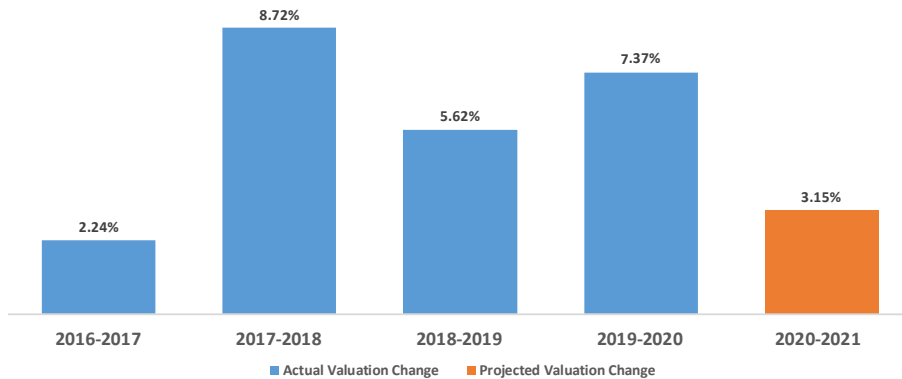
It is important to note, the Nebraska Constitution, Article VIII, sec. 1 requires all property to be levied by valuation uniformly and proportionately. To meet this requirement, state law requires residential, industrial, and commercial valuations be within 92% to 100% of market value. The range for agricultural land is 69% to 75%. Traditionally, the County Assessor reappraises valuation every three years to ensure the valuations fall within acceptable ranges. This budget includes a revaluation of commercial property in 2020-2021.

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

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

GENERAL FUND

Property Valuation % Change



Motor Vehicle Taxes

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

Return on Equity

In 1966, Lincoln Electric System was formed and a single public utility began providing electric energy in and around Lincoln. City of Lincoln code 4.24.070 allows for the City to collect a dividend from the Lincoln Electric System. Recent annual dividend growth has been over 2% and the financial plan projects an increase of 10.35% due to removing the cap on the growth.

Local Sales Tax

Local sales and use taxes can be set in various increments between 0% to 2%. The General Fund receives sales tax revenues from a 1.5% sales tax rate.

Sales tax receipts generally have a degree of economic sensitivity. During recessionary periods, revenues tend to remain flat or decline slightly. Over the last ten years sales tax has average growth of 3.77%.

A decrease of 3.34% is projected in 2020-21. Projected sales tax collections could be impacted by legislative changes and unanticipated changes in economic activity could negatively impact sales tax collections. In 2018-2019, Nebraska started collecting sales tax from online retailers

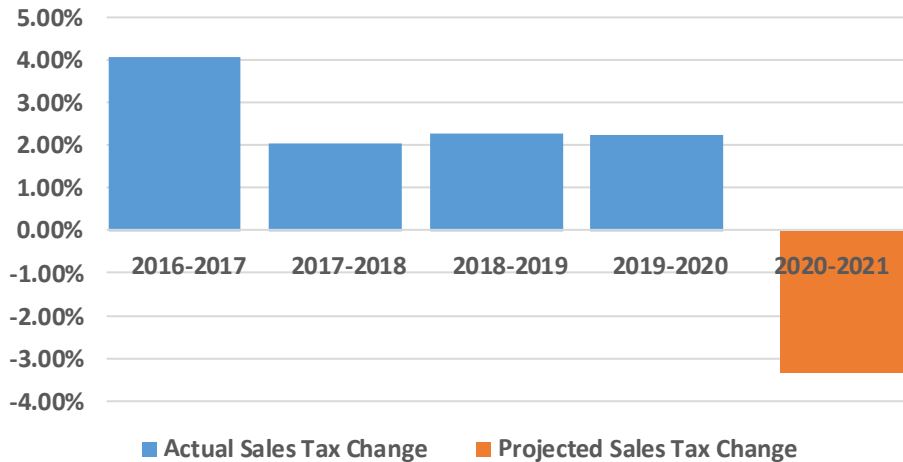
Franchise Fees and Occupation Taxes

Franchise Fees are based on agreements between the city and local utilities. Generally, these agreements are long term and result in payments to the City of 5% of utility revenues, however, the telecommunication occupation tax is 6% of gross receipts. The telecommunication occupation tax tends to be volatile due to commodity pricing and rates, which is portrayed as a decrease of about 9% annually in the financial plan. Cable franchise fees have an average increase of 1% over the past five years and the financial plan forecast continues this trend as marketplace opportunities for consumers continue to expand.

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

GENERAL FUND

Sales Tax Percent Change



which will had a positive impact on revenues. However, the economic impacts due to COVID-19 shutdowns are why there is a projected decrease in the 2020-2021 estimated revenues.

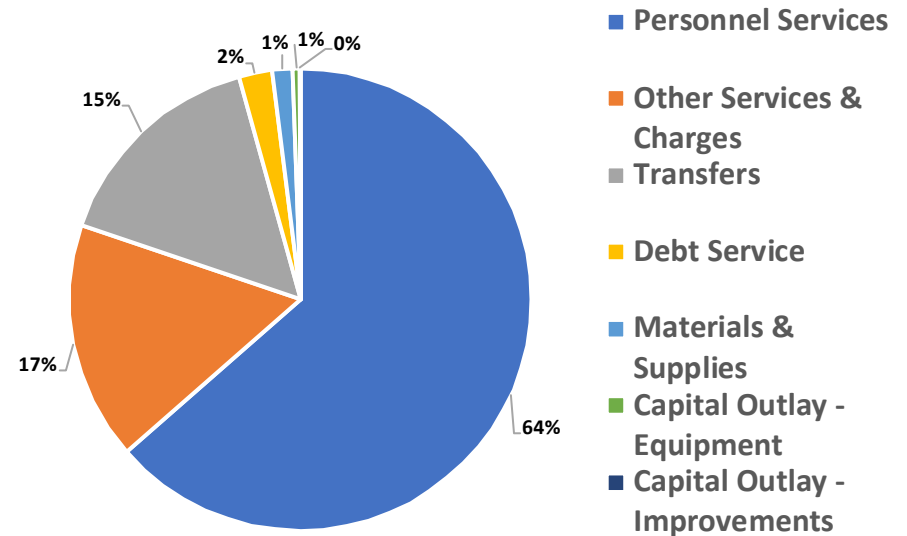
EXPENDITURES

Overall, General Fund expenditures are budgeted to increase by 0.54% in 2020-2021 to \$176,683,988. Three main categories of expenditures consist of 96% of the general fund total expenditures. They are personnel services 64%, other services and charges 17%, and transfers at 15%.

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

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

General Fund Expenditures



Below are some highlights of significant changes:

Public Safety

- Operating Costs for new Fire Stations #15 and #16 are fully funded.
- The General Fund match of \$757,433 for 15 Firefighter Paramedics added by a SAFER grant in 2018-19 is funded.

GENERAL FUND

- Increase of \$150,000 for Mental Health Crisis Response.
- Fire Dept. overtime is reduced \$532,909.
- Additional 2.0 FTE Technology Support Specialist I and body cameras for the Police Department.
- One sexual assault investigator, if grant funding is approved.
- Police Department reductions include overtime and professional technical workers.
- Additional 5.0 FTE Police Officers with subsidized COPS grant funding.

Culture and Recreation

- Parks Dept. reductions include: funding to endowments \$200,000, .5 FTE Office Assistant, Asst. Center Supervisor, Dept. Liaison Compliance Coordinator.
- Historic Preservation Planner position is eliminated.



LINCOLN ON THE MOVE

FUND DESCRIPTION

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

Lincoln On The Move Fund 00404	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ -	\$ -	\$ -
Revenues			
Total Revenues	\$ -	\$ -	\$ 12,596,480
Expenditures			
Total Operating Expenditures	\$ -	\$ -	\$ 12,596,480
Surplus/Deficit	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -

SELF INSURED HEALTH FUND

FUND DESCRIPTION

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

Self Insurance Health Fund 00620	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 11,783,211	\$ 13,346,928	\$ 13,346,965
Revenues			
Miscellaneous	\$ 478,728	\$ -	\$ -
Intergovernmental	\$ 28,315,382	\$ -	\$ -
Interest	\$ 310,012	\$ 102,672	\$ 25,000
Donations/Contributions	\$ 8,567,646	\$ 47,050,800	\$ 44,008,309
Transfers	\$ 480,517	\$ 439,320	\$ 567,156
Total Revenues	\$ 38,152,285	\$ 47,592,792	\$ 44,600,465
Expenditures			
Other Services & Charges	\$ 36,588,568	\$ 47,592,755	\$ 46,743,758
Total Operating Expenditures	\$ 36,588,568	\$ 47,592,755	\$ 46,743,758
Surplus/Deficit	\$ 1,563,717	\$ 37	\$ (2,143,293)
Ending Balance	\$ 13,346,928	\$ 13,346,965	\$ 11,203,672

WATER FUND

FUND DESCRIPTION

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

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

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

Water Fund 00560	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 37,956,329	\$ 27,145,859	\$ 4,219,755
Revenues			
Miscellaneous	\$ 6,280,674	\$ 2,523,948	\$ 8,467,194
Interest	\$ 873,518	\$ 986,272	\$ 236,980
Charges for Services	\$ 37,550,874	\$ 42,898,549	\$ 43,490,404
Transfers	\$ 688,710	\$ -	\$ -
Total Revenues	\$ 45,393,776	\$ 46,408,769	\$ 52,194,578
Expenditures			
Capital Outlay - Equipment	\$ 1,016,384	\$ 528,700	\$ 716,500
Personnel Services	\$ 8,961,455	\$ 9,703,871	\$ 9,878,525
Materials & Supplies	\$ 9,577,986	\$ 6,059,208	\$ 5,951,999
Other Services & Charges	\$ 4,709,421	\$ 4,703,863	\$ 6,157,942
Debt Service	\$ 7,835,679	\$ 7,976,231	\$ 6,906,346
Expenses	\$ 24,093,011	\$ -	\$ -
Transfers	\$ 10,310	\$ 40,363,000	\$ 27,972,800
Total Operating Expenditures	\$ 56,204,246	\$ 69,334,873	\$ 57,584,112
Surplus/Deficit	\$ (10,810,470)	\$ (22,926,104)	\$ (5,389,534)
Ending Balance	\$ 27,145,859	\$ 4,219,755	\$ (1,169,779)

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

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

WASTEWATER FUND

FUND DESCRIPTION

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

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

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

Wastewater Fund 00555	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 45,429,668	\$ 18,465,697	\$ 13,194,660
Revenues			
Miscellaneous	\$ 4,168,878	\$ 3,549,950	\$ 1,245,811
Interest	\$ 535,470	\$ 570,665	\$ 115,000
Charges for Services	\$ 31,422,345	\$ 34,131,520	\$ 35,573,096
Transfers	\$ 1,482,970	\$ -	\$ -
Total Revenues	\$ 37,609,663	\$ 38,252,135	\$ 36,933,907
Expenditures			
Capital Outlay - Equipment	\$ 1,972,081	\$ 772,900	\$ 927,500
Personnel Services	\$ 8,588,195	\$ 8,629,724	\$ 8,395,939
Materials & Supplies	\$ 5,858,485	\$ 3,833,367	\$ 3,991,338
Other Services & Charges	\$ 4,811,332	\$ 3,456,380	\$ 4,260,142
Debt Service	\$ 9,206,777	\$ 9,034,801	\$ 8,521,279
Expenses	\$ 34,128,271	\$ -	\$ -
Transfers	\$ 8,493	\$ 17,796,000	\$ 15,243,000
Total Operating Expenditures	\$ 64,573,634	\$ 43,523,172	\$ 41,339,198
Surplus/Deficit	\$ (26,963,971)	\$ (5,271,037)	\$ (4,405,291)
Ending Balance	\$ 18,465,697	\$ 13,194,660	\$ 8,789,369

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

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

LIBRARY FUND- TAXING FUND

FUND DESCRIPTION

This fund accounts for the costs of providing library services to the citizens of Lincoln. Lincoln City Libraries support lifelong education for the Lincoln community through its support for learning, literature, and

literacy. The Library Fund mainly relies on property taxes and valuation growth to fund the overall operations.

The Library Fund receives a portion of taxes from the County who supports the library based upon the 2010 census data for population. The County, net of operational revenues, contributes approximately 9.5% for operations. The library also receives revenues from fees and fines for return of late materials, however this revenue stream is declining as people transition to electronic material and receive notifications for upcoming materials due.

Tax Rate	2018-19	2019-20	2020-21
Library	\$ 0.03733	\$ 0.03655	\$ 0.03736

Library Fund Fund 00120	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 3,514,642	\$ 3,212,638	\$ 3,212,638
Revenues			
Miscellaneous	\$ 1,073	\$ 450	\$ 450
Taxes	\$ 7,866,647	\$ 8,278,733	\$ 8,694,956
Fees and Fines	\$ 214,384	\$ 317,260	\$ 175,000
Intergovernmental	\$ 800,205	\$ 860,476	\$ 888,354
Interest	\$ 36,402	\$ 9,500	\$ 9,500
Charges for Services	\$ 33,598	\$ 38,550	\$ 35,550
Balances	\$ -	\$ 527,374	\$ -
Total Revenues	\$ 8,952,309	\$ 10,032,343	\$ 9,803,810
Expenditures			
Personnel Services	\$ 6,881,968	\$ 7,535,702	\$ 7,279,994
Other Services & Charges	\$ 1,328,401	\$ 165,960	\$ 1,408,916
Capital Outlay - Equipment	\$ 834,392	\$ 1,464,381	\$ 863,000
Materials & Supplies	\$ 151,216	\$ 866,300	\$ 161,000
Transfers	\$ 12,920	\$ -	\$ -
Debt Service	\$ 45,416	\$ -	\$ 90,900
Total Operating Expenditures	\$ 9,254,313	\$ 10,032,343	\$ 9,803,810
Surplus/Deficit	\$ (302,004)	\$ -	\$ -
Ending Balance	\$ 3,212,638	\$ 3,212,638	\$ 3,212,638

FINANCIAL PLAN

POLICE & FIRE PENSION FUND - TAXING FUND

FUND DESCRIPTION

This fund accounts for the costs of providing for a police and fire pension plan. The plan is a single-employer defined benefit pension plan administered by the City for all commissioned police and firefighters.

The plan provides retirement, disability, and death benefits to plan members and beneficiaries.

In 2017 the City amended the pension policy through Ordinance 20495 to require that the annually required contribution be funded at 100%

Tax Rate	2018-19	2019-20	2020-21
P & F Pension	\$ 0.03466	\$ 0.03267	\$ 0.03848

Year	Actuarially Determined Employee Contribution	City Contribution
2019-20	\$ 8,434,375	\$ 8,434,375
2020-21	\$ 9,733,221	\$ 9,733,221

Police & Fire Pension Fund 00705	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 244,678,807	\$ 245,977,386	\$ 245,977,386
Revenues			
Miscellaneous	\$ 2,500,000	\$ 4,700,000	\$ 6,567,115
Taxes	\$ 7,278,288	\$ 7,370,244	\$ 8,840,055
Interest	\$ 25,115	\$ 2,007,000	\$ 7,000
Donations/Contributions	\$ 4,096,100	\$ 4,298,684	\$ 4,617,111
Balances	\$ -	\$ 467,507	\$ -
Total Revenues	\$ 13,899,503	\$ 18,843,435	\$ 20,031,281
Expenditures			
Capital Outlay - Equipment	\$ 3,290	\$ -	\$ -
Personnel Services	\$ 7,363,364	\$ 18,191,345	\$ 19,680,264
Materials & Supplies	\$ 2,893	\$ 4,300	\$ 4,300
Other Services & Charges	\$ 5,231,377	\$ 647,790	\$ 346,717
Total Operating Expenditures	\$ 12,600,924	\$ 18,843,435	\$ 20,031,281
Surplus/Deficit	\$ 1,298,579	\$ -	\$ -
Ending Balance	\$ 245,977,386	\$ 245,977,386	\$ 245,977,386

based upon actuarial information. Based upon the most recent actuarial report the City is required to contribute the amount shown above through property taxes within this current budget cycle. The City is contributing the required amounts through taxes, balances and transfers in from the EMS fund. The plan is currently funded at 80.7%.

LINCOLN/LANCASTER COUNTY HEALTH FUND

FUND DESCRIPTION

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

Lincoln/Lancaster Health Fund 00135	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 5,171,081	\$ 4,617,786	\$ 4,617,786
Revenues			
Miscellaneous	\$ 4,036	\$ -	\$ -
Fees and Fines	\$ 2,408,363	\$ 2,530,600	\$ 2,603,608
Intergovernmental	\$ 2,442,427	\$ 2,580,520	\$ 2,705,102
Interest	\$ 80,640	\$ 15,000	\$ 30,100
Charges for Services	\$ 606,777	\$ 711,815	\$ 645,267
Transfers	\$ 5,957,218	\$ 6,170,052	\$ 6,655,978
Total Revenues	\$ 11,499,461	\$ 12,007,987	\$ 12,640,055
Expenditures			
Capital Outlay - Equipment	\$ 363,142	\$ -	\$ -
Personnel Services	\$ 8,748,151	\$ 9,401,807	\$ 9,611,201
Materials & Supplies	\$ 191,126	\$ 217,225	\$ 234,075
Other Services & Charges	\$ 2,223,248	\$ 2,049,400	\$ 2,459,074
Debt Service	\$ 342,099	\$ 339,555	\$ 335,705
Transfers	\$ 184,990	\$ -	\$ -
Total Operating Expenditures	\$ 12,052,756	\$ 12,007,987	\$ 12,640,055
Surplus/Deficit	\$ (553,295)	\$ -	\$ -
Ending Balance	\$ 4,617,786	\$ 4,617,786	\$ 4,617,786
2020-2021 Council Adopted Budget			

TRANSPORTATION OPERATIONS & MAINTENANCE FUND

FUND DESCRIPTION

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

Transportation Operations & Maintenance Fund 00165	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 47,993,447	\$ 36,508,415	\$ 47,228,189
Revenues*			
Miscellaneous	\$ 85,538	\$ -	\$ 10,550
Fees and Fines	\$ 396,866	\$ 360,000	\$ 377,850
Intergovernmental	\$ 27,503,140	\$ 26,164,600	\$ 27,229,335
Interest	\$ 812,234	\$ -	\$ 20,500
Charges for Services	\$ 35,532	\$ -	\$ 505,000
Donations/Contributions	\$ 75,000	\$ -	\$ -
Transfers	\$ 12,268,904	\$ 10,132,280	\$ 10,052,017
Total Revenues*	\$ 41,177,214	\$ 36,656,880	\$ 38,195,252
Expenditures			
Capital Outlay - Equipment	\$ 440,526	\$ 47,851	\$ 174,293
Personnel Services	\$ 10,580,884	\$ 11,031,896	\$ 12,192,984
Materials & Supplies	\$ 2,033,905	\$ 2,164,524	\$ 2,704,381
Other Services & Charges	\$ 9,365,455	\$ 7,612,316	\$ 9,188,858
Debt Service	\$ -	\$ 5,080,519	\$ 4,917,575
Transfers	\$ 30,241,476	\$ -	\$ 7,780,300
Total Operating Expenditures	\$ 52,662,246	\$ 25,937,106	\$ 36,958,391
Surplus/Deficit	\$ (11,485,032)	\$ 10,719,774	\$ 1,236,861
Ending Balance	\$ 36,508,415	\$ 47,228,189	\$ 48,465,050

PARKING FACILITIES FUND

FUND DESCRIPTION

This fund accounts for the costs of operating downtown parking garages. In addition, the city receives revenue from city owned parking lots, third party owned facilities operated for special events, penalties for parking violations, and parking facilities operated on behalf of the West Haymarket Joint Public Agency.

Parking Funds 00500 & 00520	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 10,804,518	\$ 13,053,832	\$ 14,468,963
Revenues			
Miscellaneous	\$ 1,189	\$ -	\$ -
Fees and Fines	\$ 13,952,405	\$ 12,811,980	\$ 13,812,463
Interest	\$ 183,650	\$ 51,205	\$ -
Charges for Services	\$ 1,947,348	\$ 1,912,031	\$ 2,047,018
Total Revenues	\$ 16,084,592	\$ 14,775,216	\$ 15,859,481
Expenditures			
Capital Outlay - Equipment	\$ 112,319	\$ 183,500	\$ 278,500
Personnel Services	\$ 317,595	\$ 340,073	\$ 369,343
Materials & Supplies	\$ 297,437	\$ 256,132	\$ 249,328
Other Services & Charges	\$ 6,652,546	\$ 7,652,464	\$ 7,772,644
Debt Service	\$ 2,007,221	\$ 2,414,890	\$ 3,758,388
Transfers	\$ 4,448,160	\$ 2,513,026	\$ 6,236,026
Total Operating Expenditures	\$ 13,835,278	\$ 13,360,085	\$ 18,664,229
Surplus/Deficit	\$ 2,249,314	\$ 1,415,131	\$ (2,804,748)
Ending Balance	\$ 13,053,832	\$ 14,468,963	\$ 11,664,215

SOLID WASTE MANAGEMENT

FUND DESCRIPTION

Revenues for this fund are derived from usage fees at the landfills and from occupation tax and are deposited into a separate solid waste fund. As such, the Solid Waste Fund was established for management of solid waste for the City of Lincoln including the operations of a municipal Solid Waste Landfill, Construction and Demolition Landfill, transfer

station, composting operation, recycling, recycling drop-off sites, Lincoln/Lancaster County Health Department programs including nuisance complaints, household hazardous waste program, HAZMAT, special waste and emergency response.

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

Solid Waste Management Fund 00540	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 7,328,503	\$ 7,749,875	\$ 9,797,509
Revenues*			
Miscellaneous	\$ 590,731	\$ 221,863	\$ 209,980
Taxes	\$ 3,454,293	\$ 3,479,935	\$ 4,975,056
Fees and Fines	\$ 8,698,835	\$ 10,117,357	\$ 9,052,997
Intergovernmental	\$ 139,084	\$ -	\$ -
Interest	\$ 192,206	\$ 44,588	\$ -
Charges for Services	\$ 25,167	\$ 757,714	\$ 607,286
Transfers	\$ -	\$ -	\$ -
Total Revenues*	\$ 13,100,316	\$ 14,621,457	\$ 14,845,319
Expenditures			
Capital Outlay - Equipment	\$ 385,037	\$ 125,000	\$ 170,000
Capital Outlay - Improvements	\$ 1,808,728	\$ -	\$ -
Personnel Services	\$ 2,904,780	\$ 3,160,821	\$ 3,153,562
Materials & Supplies	\$ 1,370,328	\$ 1,175,570	\$ 1,622,005
Other Services & Charges	\$ 3,160,269	\$ 3,381,044	\$ 4,448,548
Debt Service	\$ 1,160,137	\$ 1,629,401	\$ 1,812,215
Transfers	\$ 1,889,665	\$ 3,101,987	\$ 5,247,173
Total Operating Expenditures	\$ 12,678,944	\$ 12,573,823	\$ 16,453,503
Surplus/Deficit	\$ 421,372	\$ 2,047,634	\$ (1,608,184)
Ending Balance	\$ 7,749,875	\$ 9,797,509	\$ 8,189,325

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

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

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

STARTRAN OPERATIONS FUND

FUND DESCRIPTION

This fund accounts for the costs of providing transit services for 14 regular line service and 1 downtown circulator. StarTran is the only mass transit carrier in the City of Lincoln and revenues are derived from transfers from the general fund, fees from special route guarantees, passenger revenue, advertising, and state/federal aid operating grants.

StarTran Fund 00590	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 3,130,620	\$ 4,603,089	\$ 4,603,089
Revenues			
Miscellaneous	\$ 262,789	\$ 146,500	\$ 156,500
Fees and Fines	\$ 2,946,564	\$ 3,828,351	\$ 3,020,001
Intergovernmental	\$ 4,471,673	\$ 2,136,817	\$ 2,955,291
Charges for Services	\$ 149,726	\$ 136,500	\$ 141,500
Transfers	\$ 7,306,189	\$ 7,954,759	\$ 7,506,580
Total Revenues	\$ 15,136,941	\$ 14,202,927	\$ 13,779,872
Expenditures			
Capital Outlay - Equipment	\$ -	\$ 133	\$ -
Personnel Services	\$ 10,166,130	\$ 10,911,273	\$ 10,851,378
Materials & Supplies	\$ 1,653,121	\$ 1,655,238	\$ 1,445,271
Other Services & Charges	\$ 1,831,386	\$ 1,636,283	\$ 1,483,223
Transfers	\$ 13,835	\$ -	\$ -
Total Operating Expenditures	\$ 13,664,472	\$ 14,202,927	\$ 13,779,872
Surplus/Deficit	\$ 1,472,469	\$ -	\$ -
Ending Balance	\$ 4,603,089	\$ 4,603,089	\$ 4,603,089

TRANSPORTATION & UTILITIES REVOLVING FUND

FUND DESCRIPTION

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

Transportation & Utilities Revolving Fund 00610	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 42,725,179	\$ 43,317,284	\$ 43,408,454
Revenues			
Miscellaneous	\$ 87,504	\$ -	\$ -
Fees and Fines	\$ 1,111,862	\$ 271,000	\$ 257,250
Intergovernmental	\$ 7,622,573	\$ 7,007,510	\$ 6,713,613
Charges for Services	\$ 4,388,049	\$ 4,528,357	\$ 3,989,954
Transfers	\$ 1,644,000	\$ 433,912	\$ 981,336
Total Revenues	\$ 14,853,988	\$ 12,240,779	\$ 11,942,153
Expenditures			
Capital Outlay - Equipment	\$ 132,029	\$ 7,900	\$ 31,000
Personnel Services	\$ 8,261,755	\$ 9,029,438	\$ 8,150,800
Materials & Supplies	\$ 24,140	\$ 49,965	\$ 45,340
Other Services & Charges	\$ 5,028,627	\$ 3,062,306	\$ 3,037,610
Capital Outlay - Improvements	\$ 807,341	\$ -	\$ -
Transfers	\$ 7,991	\$ -	\$ 180,000
Total Operating Expenditures	\$ 14,261,883	\$ 12,149,609	\$ 11,444,750
Surplus/Deficit	\$ 592,105	\$ 91,170	\$ 497,403
Ending Balance	\$ 43,317,284	\$ 43,408,454	\$ 43,905,857

OTHER BUDGETED TAX FUNDS

SOCIAL SECURITY FUND - 00160

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

Social Security Fund 00160	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,285,620	\$ 2,032,596	\$ 1,772,901
Revenues			
Total Revenues	\$ 2,527,530	\$ 2,800,439	\$ 220,000
Expenditures			
Total Operating Expenditures	\$ 2,780,554	\$ 3,060,134	\$ 220,000
Surplus/Deficit	\$ (253,024)	\$ (259,695)	\$ -
Ending Balance	\$ 2,032,596	\$ 1,772,901	\$ 1,772,901

The tax rate for the Social Security Fund is estimated as follows:

Tax Rate	2018-19	2019-20	2020-21
Social Security Fund	\$ 0.01190	\$ 0.01280	\$ -

UNEMPLOYMENT COMP FUND - 00170

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

Unemployment Fund 00170	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 141,553	\$ 191,289	\$ 187,658
Revenues			
Total Revenues	\$ 49,736	\$ 46,369	\$ 50,000
Expenditures			
Total Operating Expenditures	\$ -	\$ 50,000	\$ 50,000
Surplus/Deficit	\$ 49,736	\$ (3,631)	\$ -
Ending Balance	\$ 191,289	\$ 187,658	\$ 187,658

The tax rate for the Unemployment Compensation Fund is estimated as follows:

Tax Rate	2018-19	2019-20	2020-21
Unemployment Compensation	\$ 0.00024	\$ 0.23000	\$ -

BOND & INTEREST REDEMPTION - 00310

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

Bond & Interest Fund 00310	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 5,354,925	\$ 4,751,988	\$ 4,310,113
Revenues			
Total Revenues	\$ 4,987,064	\$ 5,844,944	\$ 4,164,356
Expenditures			
Total Operating Expenditures	\$ 5,590,001	\$ 6,286,819	\$ 4,164,356
Surplus/Deficit	\$ (602,937)	\$ (441,875)	\$ -
Ending Balance	\$ 4,751,988	\$ 4,310,113	\$ 4,310,113

The tax rate for the Bond & Interest Redemption Fund is estimated as follows:

Tax Rate	2018-19	2019-20	2020-21
Bond Interest & Redemption	\$ 0.02313	\$ 0.02545	\$ 0.01689

OTHER BUDGETED FUNDS

DONATIONS FUND - 00030

This fund accounts for donations received from various sources, the budgeted amount is for the upkeep of the Library Heritage Room.

Donations Fund 00030	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 4,339,814	\$ 4,109,253	\$ 4,107,575
Revenues			
Total Revenues	\$ 2,672,720	\$ 33,148	\$ 33,076
Expenditures			
Total Operating Expenditures	\$ 2,442,159	\$ 34,826	\$ 32,191
Surplus/Deficit	\$ 230,561	\$ (1,678)	\$ 885
Ending Balance	\$ 4,109,253	\$ 4,107,575	\$ 4,108,460

CABLE ACCESS FUND - 00115

This fund accounts the receipt and use of franchise fees, imposed by the City, from the cable provider to construct, operate and maintain a cable television system with the boundaries of the City.

Cable Access Fund 00115	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,040,514	\$ 342,847	\$ 113,259
Revenues			
Total Revenues	\$ 254,499	\$ 253,121	\$ 224,000
Expenditures			
Total Operating Expenditures	\$ 952,166	\$ 482,709	\$ 347,140
Surplus/Deficit	\$ (697,667)	\$ (229,588)	\$ (123,140)
Ending Balance	\$ 342,847	\$ 113,259	\$ (9,881)

AGING PARTNERS FUND - 00125

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

Aging Partners Fund 00125	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,190,861	\$ 1,644,746	\$ 1,644,746
Revenues			
Total Revenues	\$ 3,901,762	\$ 4,011,395	\$ 3,775,136
Expenditures			
Total Operating Expenditures	\$ 3,447,877	\$ 4,011,395	\$ 3,775,136
Surplus/Deficit	\$ 453,885	\$ -	\$ -
Ending Balance	\$ 1,644,746	\$ 1,644,746	\$ 1,644,746

ANIMAL CONTROL - 00140

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

Animal Control Fund 00140	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 185,500	\$ 213,270	\$ 213,270
Revenues			
Total Revenues	\$ 2,500,880	\$ 2,685,035	\$ 2,653,274
Expenditures			
Total Operating Expenditures	\$ 2,473,110	\$ 2,685,035	\$ 2,653,274
Surplus/Deficit	\$ 27,770	\$ -	\$ -
Ending Balance	\$ 213,270	\$ 213,270	\$ 213,270

FINANCIAL PLAN

TITLE V CLEAN AIR - 00145

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

Title V Clean Air Fund 00145	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 725,442	\$ 916,576	\$ 916,576
Revenues			
Total Revenues	\$ 754,162	\$ 625,961	\$ 645,335
Expenditures			
Total Operating Expenditures	\$ 563,028	\$ 625,961	\$ 645,335
Surplus/Deficit	\$ 191,134	\$ -	\$ -
Ending Balance	\$ 916,576	\$ 916,576	\$ 916,576

911 COMMUNICATIONS - 00155

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

911 Communications Fund 00155	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,604,368	\$ 2,876,004	\$ 3,044,312
Revenues			
Total Revenues	\$ 5,998,294	\$ 6,305,778	\$ 6,314,628
Expenditures			
Total Operating Expenditures	\$ 5,726,658	\$ 6,137,470	\$ 6,314,629
Surplus/Deficit	\$ 271,636	\$ 168,308	\$ (1)
Ending Balance	\$ 2,876,004	\$ 3,044,312	\$ 3,044,311

KENO FUND - 00175

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

Keno Fund 00175	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 6,365,301	\$ 5,397,505	\$ 5,397,505
Revenues			
Total Revenues	\$ 5,767,947	\$ 5,096,000	\$ 5,579,765
Expenditures			
Total Operating Expenditures	\$ 4,800,151	\$ 5,096,000	\$ 5,232,999
Surplus/Deficit	\$ 967,796	\$ -	\$ 346,766
Ending Balance	\$ 5,397,505	\$ 5,397,505	\$ 5,744,271

CDBG FUND - 00180

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

CDBG 00180	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (31,676)	\$ (159,773)	\$ (309,515)
Revenues			
Total Revenues	\$ 2,298,023	\$ 2,322,206	\$ 2,597,944
Expenditures			
Total Operating Expenditures	\$ 2,426,120	\$ 2,471,948	\$ 2,597,944
Surplus/Deficit	\$ (128,097)	\$ (149,742)	\$ -
Ending Balance	\$ (159,773)	\$ (309,515)	\$ (309,515)

FINANCIAL PLAN

GRANTS IN AID - 00185

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

Grants in Aid Fund 00185	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (1,137,990)	\$ 95,827	\$ (449,461)
Revenues			
Total Revenues	\$ 19,790,004	\$ 4,022,661	\$ 6,462,794
Expenditures			
Total Operating Expenditures	\$ 21,023,821	\$ 4,567,949	\$ 6,303,853
Surplus/Deficit	\$ (1,233,817)	\$ (545,288)	\$ 158,941
Ending Balance	\$ 95,827	\$ (449,461)	\$ (290,520)

VEHICLE TAX RESIDUAL FUND 00212

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

Vehicle Tax Residual Fund 00212	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 14,896	\$ 21,362	\$ 21,362
Revenues			
Total Revenues	\$ 9,428,185	\$ 9,620,800	\$ 9,500,767
Expenditures			
Total Operating Expenditures	\$ 9,421,719	\$ 9,620,800	\$ 9,500,767
Surplus/Deficit	\$ 6,466	\$ -	\$ -
Ending Balance	\$ 21,362	\$ 21,362	\$ 21,362

BUILDING & SAFETY FUND - 00220

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

Building & Safety Fund 00220	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 9,281,464	\$ 10,116,807	\$ 10,141,886
Revenues			
Total Revenues	\$ 7,726,596	\$ 7,727,433	\$ 7,701,653
Expenditures			
Total Operating Expenditures	\$ 6,891,253	\$ 7,702,354	\$ 8,835,001
Surplus/Deficit	\$ 835,343	\$ 25,079	\$ (1,133,348)
Ending Balance	\$ 10,116,807	\$ 10,141,886	\$ 9,008,538

WORKFORCE INVESTMENT ACT - 00191

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

Workforce Investment Act Fund 00191	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (101,591)	\$ (17,775)	\$ (18,452)
Revenues			
Total Revenues	\$ 899,161	\$ 891,516	\$ 1,687,700
Expenditures			
Total Operating Expenditures	\$ 982,977	\$ 892,193	\$ 1,737,701
Surplus/Deficit	\$ (83,816)	\$ (677)	\$ (50,001)
Ending Balance	\$ (17,775)	\$ (18,452)	\$ (68,453)

FINANCIAL PLAN

IMPACT FEES FUND - 00225

This fund accounts for the receipt and disbursement of impact fees in accordance with City ordinance.

Impact Fees Fund 00225	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 16,616,739	\$ 18,350,616	\$ 16,402,349
Revenues			
Total Revenues	\$ 1,738,606	\$ -	\$ -
Expenditures			
Total Operating Expenditures	\$ 4,729	\$ 123,313	\$ -
Surplus/Deficit	\$ 1,733,877	\$ (123,313)	\$ -
Ending Balance	\$ 18,350,616	\$ 16,402,349	\$ 16,402,349

RESP BEVERAGE SERV FUND - 00250

This fund accounts for the programs and services dedicated to licensing and inspections of alcohol servers.

Responsible Beverage Server Fund 00250	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 141,308	\$ 128,592	\$ 128,592
Revenues			
Total Revenues	\$ 85,531	\$ 83,501	
Expenditures			
Total Operating Expenditures	\$ 72,815	\$ 83,501	
Surplus/Deficit	\$ 12,716	\$ -	\$ -
Ending Balance	\$ 128,592	\$ 128,592	\$ 128,592

LINCOLN BIKE SHARE FUND - 00255

This fund accounts for monies received and expenditures made for the Lincoln Bike Share program.

Lincoln Bike Share 00255	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 19,033	\$ (270,437)	\$ (270,437)
Revenues			
Total Revenues	\$ 99,347	\$ 337,668	\$ 255,000
Expenditures			
Total Operating Expenditures	\$ 388,817	\$ 337,668	\$ 406,000
Surplus/Deficit	\$ (289,470)	\$ -	\$ (151,000)
Ending Balance	\$ (270,437)	\$ (270,437)	\$ (421,437)

HIGHWAY USER BONDS FUND - 00307

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

Highway User Bonds Fund 00307	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 29,168	\$ 26,805	\$ 26,055
Revenues			
Total Revenues	\$ 4,934,200	\$ 4,917,525	\$ 4,917,575
Expenditures			
Total Operating Expenditures	\$ 4,936,563	\$ 4,918,275	\$ 4,918,375
Surplus/Deficit	\$ (2,363)	\$ (750)	\$ (800)
Ending Balance	\$ 26,805	\$ 26,055	\$ 25,255

FINANCIAL PLAN

TURN BACK TAX FUND - 00308

This fund accounts for the revenues and costs for the turn back tax, which is sales tax generated in a project area returned from the State to pay for bonds. Once funding is adequate to pay debt service, 10% annually can be utilized for low income housing projects in certain census tract areas.

Turn Back Bonds Fund 00308	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 895,297	\$ 1,068,096	\$ 788,595
Revenues			
Total Revenues	\$ 2,163,000	\$ 2,069,000	\$ 2,204,100
Expenditures			
Total Operating Expenditures	\$ 1,990,201	\$ 2,348,501	\$ 2,063,674
Surplus/Deficit	\$ 172,799	\$ (279,501)	\$ 140,426
Ending Balance	\$ 1,068,096	\$ 788,595	\$ 929,021

SPECIAL ASSESSMENT DEBT FUND - 00320

This fund accounts for the revenues and costs for special assessment improvement districts. These are special improvement districts paid for by petitioners in the district.

Special Assessment Fund 00320	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,006,235	\$ 1,813,210	\$ 1,809,847
Revenues			
Total Revenues	\$ 1,604,848	\$ 1,881,625	\$ 1,887,063
Expenditures			
Total Operating Expenditures	\$ 1,797,873	\$ 1,884,988	\$ 1,884,426
Surplus/Deficit	\$ (193,025)	\$ (3,363)	\$ 2,637
Ending Balance	\$ 1,813,210	\$ 1,809,847	\$ 1,812,484

SMALL TIF PROJECTS - 00343

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

Small TIF Fund 00343	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,055,494	\$ 733,618	\$ 929,256
Revenues			
Total Revenues	\$ 1,037,301	\$ 372,444	\$ 574,085
Expenditures			
Total Operating Expenditures	\$ 1,359,177	\$ 176,806	\$ 374,327
Surplus/Deficit	\$ (321,876)	\$ 195,638	\$ 199,758
Ending Balance	\$ 733,618	\$ 929,256	\$ 1,129,014

NORTHWEST CORRIDOR PROJECTS - 00345

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

NW Corridor Fund 00345	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 434,449	\$ 522,804	\$ 1,110,804
Revenues			
Total Revenues	\$ 1,411,046	\$ 955,375	\$ 640,475
Expenditures			
Total Operating Expenditures	\$ 1,322,691	\$ 367,375	\$ 365,475
Surplus/Deficit	\$ 88,355	\$ 588,000	\$ 275,000
Ending Balance	\$ 522,804	\$ 1,110,804	\$ 1,385,804

FINANCIAL PLAN

LARGE TIF PROJECTS - 00346

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

Developer Purchased TIF 00346	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 7,116,258	\$ 3,333,412	\$ 3,333,412
Revenues			
Total Revenues	\$ 18,350,472	\$ 77,100	\$ -
Expenditures			
Total Operating Expenditures	\$ 22,133,318	\$ 77,100	\$ -
Surplus/Deficit	\$ (3,782,846)	\$ -	\$ -
Ending Balance	\$ 3,333,412	\$ 3,333,412	\$ 3,333,412

EMERGENCY MEDICAL SERVICES FUND - 00550

This fund accounts for revenues and expenses of the City emergency ambulance services.

Emergency Medical Services Fund 00550	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,969,406	\$ 1,926,861	\$ 2,567,426
Revenues			
Total Revenues	\$ 7,151,800	\$ 8,346,077	\$ 7,452,927
Expenditures			
Total Operating Expenditures	\$ 7,194,345	\$ 7,705,512	\$ 8,452,052
Surplus/Deficit	\$ (42,545)	\$ 640,565	\$ (999,125)
Ending Balance	\$ 1,926,861	\$ 2,567,426	\$ 1,568,301

GOLF FUND - 00510 & 00515

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

Golf Funds 00510 & 00515	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 263,295	\$ 456,805	\$ 585,839
Revenues			
Total Revenues	\$ 7,464,994	\$ 4,129,065	\$ 4,154,508
Expenditures			
Total Operating Expenditures	\$ 7,271,484	\$ 4,000,031	\$ 4,165,766
Surplus/Deficit	\$ 193,510	\$ 129,034	\$ (11,258)
Ending Balance	\$ 456,805	\$ 585,839	\$ 574,581

BROADBAND FUND - 00570

This fund accounts for the revenues and costs for the deployment of conduit throughout the community for broadband development.

Broadband Fund 00570	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (186,858)	\$ (15,565)	\$ (1,104,883)
Revenues			
Total Revenues	\$ 1,517,529	\$ 1,093,833	\$ 1,730,793
Expenditures			
Total Operating Expenditures	\$ 1,346,236	\$ 2,183,151	\$ 1,751,760
Surplus/Deficit	\$ 171,293	\$ (1,089,318)	\$ (20,967)
Ending Balance	\$ (15,565)	\$ (1,104,883)	\$ (1,125,850)

FINANCIAL PLAN

COMMUNITY HEALTH ENDOWMENT FUND - 00585

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

Community Health Endowment Fund 00585	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 61,231,145	\$ 64,606,755	\$ 64,935,232
Revenues			
Total Revenues	\$ 6,278,370	\$ 2,944,974	\$ 3,623,000
Expenditures			
Total Operating Expenditures	\$ 2,902,760	\$ 2,616,497	\$ 3,030,773
Surplus/Deficit	\$ 3,375,610	\$ 328,477	\$ 592,227
Ending Balance	\$ 64,606,755	\$ 64,935,232	\$ 65,527,459

INFORMATION SERVICES - 00600

This fund accounts for the revenues and costs for delivering information technology support to City and County staff.

Information Services Fund 00600	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,902,076	\$ 2,819,379	\$ 2,715,930
Revenues			
Total Revenues	\$ 11,138,344	\$ 8,298,091	\$ 10,828,898
Expenditures			
Total Operating Expenditures	\$ 11,221,041	\$ 8,401,540	\$ 11,008,278
Surplus/Deficit	\$ (82,697)	\$ (103,449)	\$ (179,380)
Ending Balance	\$ 2,819,379	\$ 2,715,930	\$ 2,536,550

SELF INSURANCE DENTAL FUND - 00621

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

Self Insurance Dental Fund 00621	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 797,965	\$ 874,976	\$ 1,034,953
Revenues			
Total Revenues	\$ 1,820,711	\$ 2,014,337	\$ 2,188,665
Expenditures			
Total Operating Expenditures	\$ 1,743,700	\$ 1,854,360	\$ 2,066,589
Surplus/Deficit	\$ 77,011	\$ 159,977	\$ 122,076
Ending Balance	\$ 874,976	\$ 1,034,953	\$ 1,157,029

COBRA & RETIREE FUND - 00622

These funds account for the revenue and expenses derived from COBRA and retiree for employees separated from employment with the City for continuing health insurance benefits.

COBRA & Retirees Fund 00622	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 86,508	\$ 82,914	\$ (19,301)
Revenues			
Total Revenues	\$ 763,389	\$ 641,866	\$ 673,300
Expenditures			
Total Operating Expenditures	\$ 766,983	\$ 744,081	\$ 744,081
Surplus/Deficit	\$ (3,594)	\$ (102,215)	\$ (70,781)
Ending Balance	\$ 82,914	\$ (19,301)	\$ (90,082)

FINANCIAL PLAN

WORKERS COMPENSATION FUND - 00630

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

Workers Compensation Fund 00630	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 11,629,233	\$ 12,748,991	\$ 16,208,700
Revenues			
Total Revenues	\$ 4,413,610	\$ 4,722,000	\$ 4,602,622
Expenditures			
Total Operating Expenditures	\$ 3,293,852	\$ 1,262,291	\$ 3,805,968
Surplus/Deficit	\$ 1,119,758	\$ 3,459,709	\$ 796,654
Ending Balance	\$ 12,748,991	\$ 16,208,700	\$ 17,005,354

FLEET SERVICES FUND - 00650

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

Fleet Fund 00650	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,054,038	\$ 3,080,382	\$ 3,096,972
Revenues			
Total Revenues	\$ 6,629,514	\$ 5,767,162	\$ 9,317,931
Expenditures			
Total Operating Expenditures	\$ 5,603,170	\$ 5,750,572	\$ 8,259,558
Surplus/Deficit	\$ 1,026,344	\$ 16,590	\$ 1,058,373
Ending Balance	\$ 3,080,382	\$ 3,096,972	\$ 4,155,345

RADIO MAINTENANCE FUND - 00655

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

Radio Maintenance Fund 00655	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 676,156	\$ 1,359,084	\$ 1,582,926
Revenues			
Total Revenues	\$ 1,721,311	\$ 1,220,568	\$ 1,007,265
Expenditures			
Total Operating Expenditures	\$ 1,038,383	\$ 996,726	\$ 991,616
Surplus/Deficit	\$ 682,928	\$ 223,842	\$ 15,649
Ending Balance	\$ 1,359,084	\$ 1,582,926	\$ 1,598,575

POLICE GARAGE FUND - 00660

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

Police Garage Fund 00660	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,907,452	\$ 3,846,008	\$ 3,514,260
Revenues			
Total Revenues	\$ 5,920,263	\$ 5,184,621	\$ 5,520,766
Expenditures			
Total Operating Expenditures	\$ 4,981,707	\$ 5,516,369	\$ 5,521,400
Surplus/Deficit	\$ 938,556	\$ (331,748)	\$ (634)
Ending Balance	\$ 3,846,008	\$ 3,514,260	\$ 3,513,626

FINANCIAL PLAN

MUNICIPAL SERVICE CENTER FUND - 00665

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

Municipal Service Center Fund 00665	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 962,857	\$ 1,064,878	\$ 1,655,067
Revenues			
Total Revenues	\$ 2,937,645	\$ 3,124,897	\$ 3,020,011
Expenditures			
Total Operating Expenditures	\$ 2,835,624	\$ 2,534,708	\$ 3,005,721
Surplus/Deficit	\$ 102,021	\$ 590,189	\$ 14,290
Ending Balance	\$ 1,064,878	\$ 1,655,067	\$ 1,669,357

LILLIAN POLLEY TRUST FUND - 00730

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

Lillian Polley Trust Fund 00730	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 110,998	\$ 124,532	\$ 119,137
Revenues			
Total Revenues	\$ 110,718	\$ 107,785	\$ 112,646
Expenditures			
Total Operating Expenditures	\$ 97,184	\$ 113,180	\$ 109,197
Surplus/Deficit	\$ 13,534	\$ (5,395)	\$ 3,449
Ending Balance	\$ 124,532	\$ 119,137	\$ 122,586

ADVANCE ACQUISITION FUND 00100

This fund is used to account for funds to be used for the acquisition of real estate for public purposes. Net proceeds from the sale or exchange of real estate owned by the City shall be credited to this fund, and the fund may also be increased by General Fund appropriations, or proceeds from general obligation borrowing.

Advance Acquisition Fund 00100	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 3,660,231	\$ 3,872,756	\$ 3,905,376
Revenues			
Total Revenues	\$ 411,764	\$ 32,620	\$ 850,000
Expenditures			
Total Operating Expenditures	\$ 199,239	\$ -	\$ 870,000
Surplus/Deficit	\$ 212,525	\$ 32,620	\$ (20,000)
Ending Balance	\$ 3,872,756	\$ 3,905,376	\$ 3,885,376

PARKS & RECREATION MAINTENANCE & REPAIR FUND 00112

Revenue collected from the lease of Parks and Recreation Property for personal wireless facility towers. Funds are to be used for repair and replacement of Parks & Recreation facilities.

Parks & Recreation Maint & Repair Fund 00112	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 485,090	\$ 612,674	\$ 614,471
Revenues			
Total Revenues	\$ 445,364	\$ 377,297	\$ 375,697
Expenditures			
Total Operating Expenditures	\$ 317,780	\$ 375,500	\$ 409,600
Surplus/Deficit	\$ 127,584	\$ 1,797	\$ (33,903)
Ending Balance	\$ 612,674	\$ 614,471	\$ 580,568

FINANCIAL PLAN

VEHICLE TAX RESIDENTIAL 00412

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

Vehicle Tax Residential 00412	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 19,435	\$ 13,691	\$ 13,691
Revenues			
Total Revenues	\$ 2,795,708	\$ 2,800,900	\$ 2,823,051
Expenditures			
Total Operating Expenditures	\$ 2,801,452	\$ 2,800,900	\$ 2,823,051
Surplus/Deficit	\$ (5,744)	\$ -	\$ -
Ending Balance	\$ 13,691	\$ 13,691	\$ 13,691

VEHICLE TAX CONSTRUCTION 00415

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

Vehicle Tax Construction 00415	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 11,711	\$ 25,156	\$ 25,156
Revenues			
Total Revenues	\$ 6,624,561	\$ 6,623,400	\$ 6,677,110
Expenditures			
Total Operating Expenditures	\$ 6,611,116	\$ 6,623,400	\$ 6,677,110
Surplus/Deficit	\$ 13,445	\$ -	\$ -
Ending Balance	\$ 25,156	\$ 25,156	\$ 25,156

DAMAGED PROPERTY 00631

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

Damaged Property 00631	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 243,079	\$ 319,256	\$ 720,256
Revenues			
Total Revenues	\$ 437,964	\$ 401,000	\$ 400,000
Expenditures			
Total Operating Expenditures	\$ 361,787	\$ -	\$ 361,837
Surplus/Deficit	\$ 76,177	\$ 401,000	\$ 38,163
Ending Balance	\$ 319,256	\$ 720,256	\$ 758,419

PROPERTY SELF INSURANCE LOSS 00632

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

Property Self Insurance Loss 00632	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 676,037	\$ 783,792	\$ 886,706
Revenues			
Total Revenues	\$ 134,916	\$ 102,914	\$ 98,914
Expenditures			
Total Operating Expenditures	\$ 27,161	\$ -	\$ 45,314
Surplus/Deficit	\$ 107,755	\$ 102,914	\$ 53,600
Ending Balance	\$ 783,792	\$ 886,706	\$ 940,306

FINANCIAL PLAN

LIABILITY SELF INSURANCE LOSS 00633

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

Liability Self Insurance Loss 00633	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 4,099,913	\$ 4,785,863	\$ 5,505,863
Revenues			
Total Revenues	\$ 875,038	\$ 720,000	\$ 700,000
Expenditures			
Total Operating Expenditures	\$ 189,088	\$ -	\$ 720,000
Surplus/Deficit	\$ 685,950	\$ 720,000	\$ (20,000)
Ending Balance	\$ 4,785,863	\$ 5,505,863	\$ 5,485,863

INSURANCE PREMIUMS 00634

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

Insurance Premiums 00634	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,349,781	\$ 2,434,070	\$ 4,539,982
Revenues			
Total Revenues	\$ 1,903,433	\$ 2,105,912	\$ 2,168,337
Expenditures			
Total Operating Expenditures	\$ 1,819,144	\$ -	\$ 2,142,794
Surplus/Deficit	\$ 84,289	\$ 2,105,912	\$ 25,543
Ending Balance	\$ 2,434,070	\$ 4,539,982	\$ 4,565,525

STARTRAN SELF INSURANCE 00635

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

StarTran Self Insurance 00635	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,366,818	\$ 1,138,862	\$ 1,279,862
Revenues			
Total Revenues	\$ 155,368	\$ 141,000	\$ 153,000
Expenditures			
Total Operating Expenditures	\$ 383,324	\$ -	\$ 165,000
Surplus/Deficit	\$ (227,956)	\$ 141,000	\$ (12,000)
Ending Balance	\$ 1,138,862	\$ 1,279,862	\$ 1,267,862

POLICE SELF INSURANCE 00637

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

Police Self Insurance 00637	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,063,431	\$ 1,957,165	\$ 2,198,165
Revenues			
Total Revenues	\$ 255,130	\$ 241,000	\$ 271,000
Expenditures			
Total Operating Expenditures	\$ 361,396	\$ -	\$ 202,011
Surplus/Deficit	\$ (106,266)	\$ 241,000	\$ 68,989
Ending Balance	\$ 1,957,165	\$ 2,198,165	\$ 2,267,154

FINANCIAL PLAN

AUTO SELF INSURANCE 00638

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

Auto Self Insurance 00638	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,567,445	\$ 1,459,476	\$ 1,737,476
Revenues			
Total Revenues	\$ 290,876	\$ 278,000	\$ 299,653
Expenditures			
Total Operating Expenditures	\$ 398,845	\$ -	\$ 314,653
Surplus/Deficit	\$ (107,969)	\$ 278,000	\$ (15,000)
Ending Balance	\$ 1,459,476	\$ 1,737,476	\$ 1,722,476

LONG TERM DISABILITY 00640

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

Long Term Disability 00640	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,367,444	\$ 1,479,364	\$ 1,693,364
Revenues			
Total Revenues	\$ 278,000	\$ 214,000	\$ 250,003
Expenditures			
Total Operating Expenditures	\$ 166,080	\$ -	\$ 166,080
Surplus/Deficit	\$ 111,920	\$ 214,000	\$ 83,923
Ending Balance	\$ 1,479,364	\$ 1,693,364	\$ 1,777,287

FEBA 00760

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

FEBA 00760	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 297,688	\$ 332,375	\$ 1,580,133
Revenues			
Total Revenues	\$ 1,174,710	\$ 1,247,758	\$ 1,310,146
Expenditures			
Total Operating Expenditures	\$ 1,140,023	\$ -	\$ 1,284,951
Surplus/Deficit	\$ 34,687	\$ 1,247,758	\$ 25,195
Ending Balance	\$ 332,375	\$ 1,580,133	\$ 1,605,328

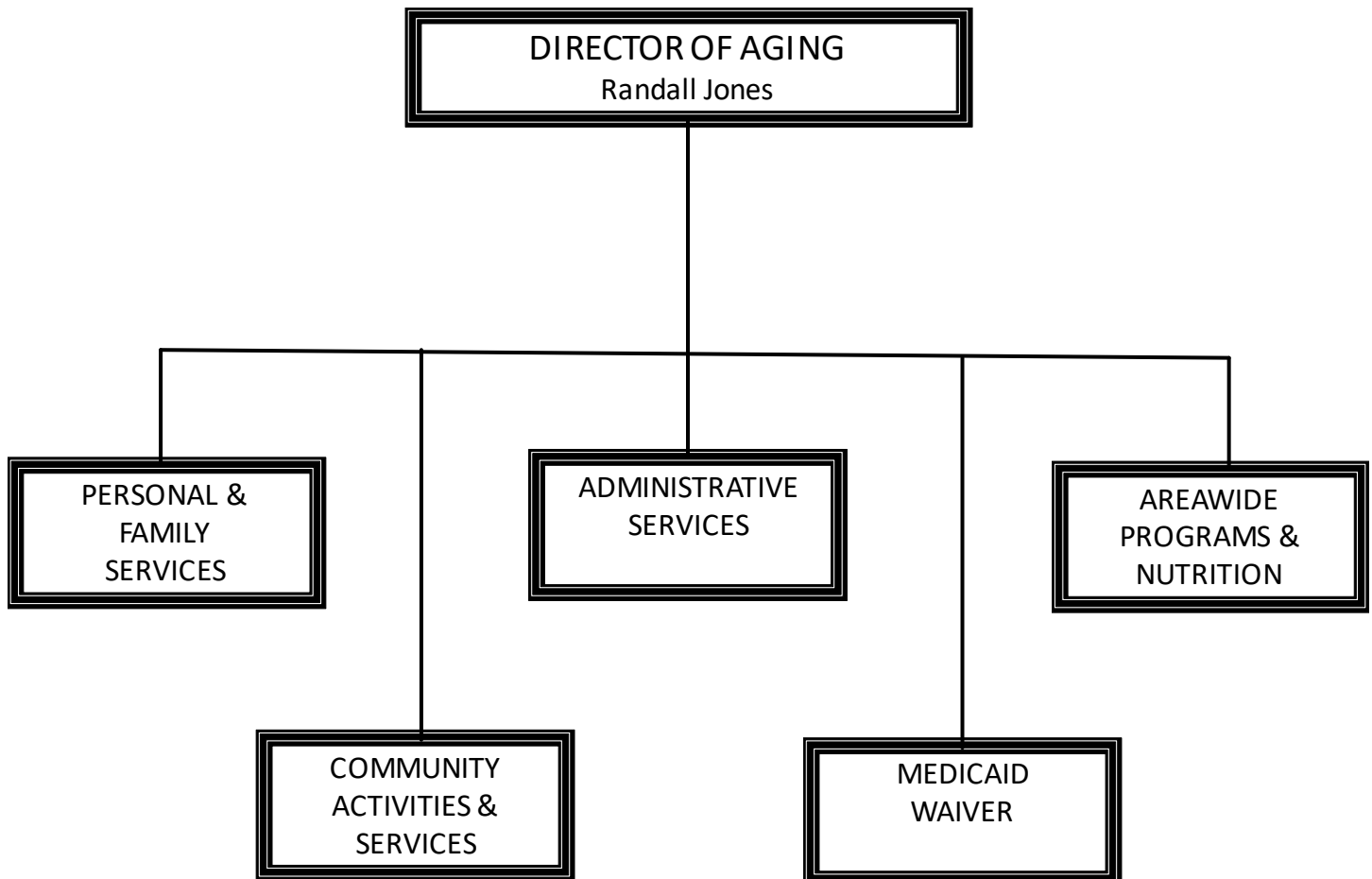
PINNACLE BANK ARENA 00536

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

Pinnacle Bank Arena Fund 00536	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 3,693,827	\$ 3,693,827	\$ 3,693,827
Revenues			
Total Revenues	\$ 12,855,641	\$ 5,357,550	\$ 5,484,582
Expenditures			
Total Operating Expenditures	\$ 12,241,290	\$ 5,357,550	\$ 5,484,582
Surplus/Deficit	\$ 614,351	\$ -	\$ -
Ending Balance	\$ 3,693,827	\$ 3,693,827	\$ 3,693,827

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AGING DEPARTMENT

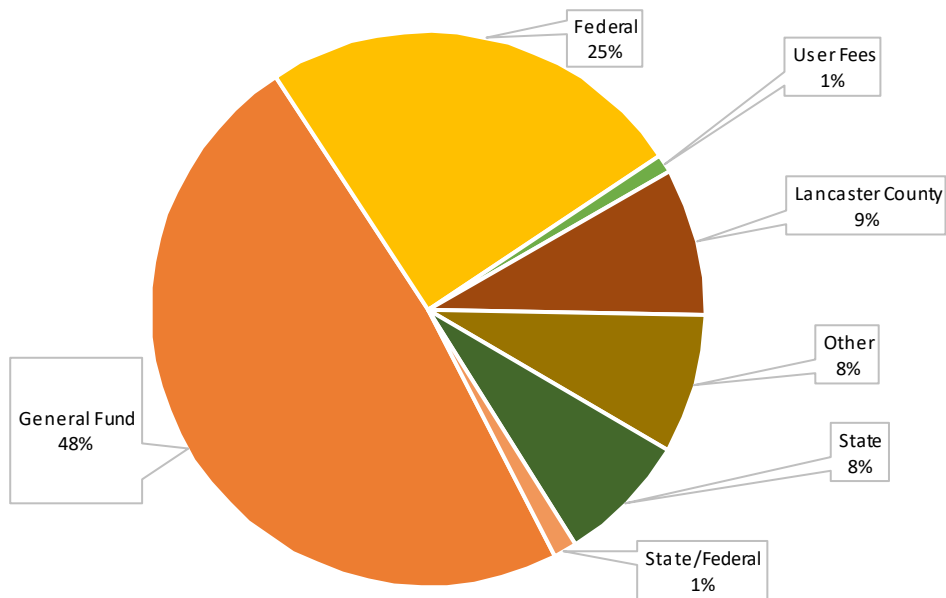


AGING DEPARTMENT

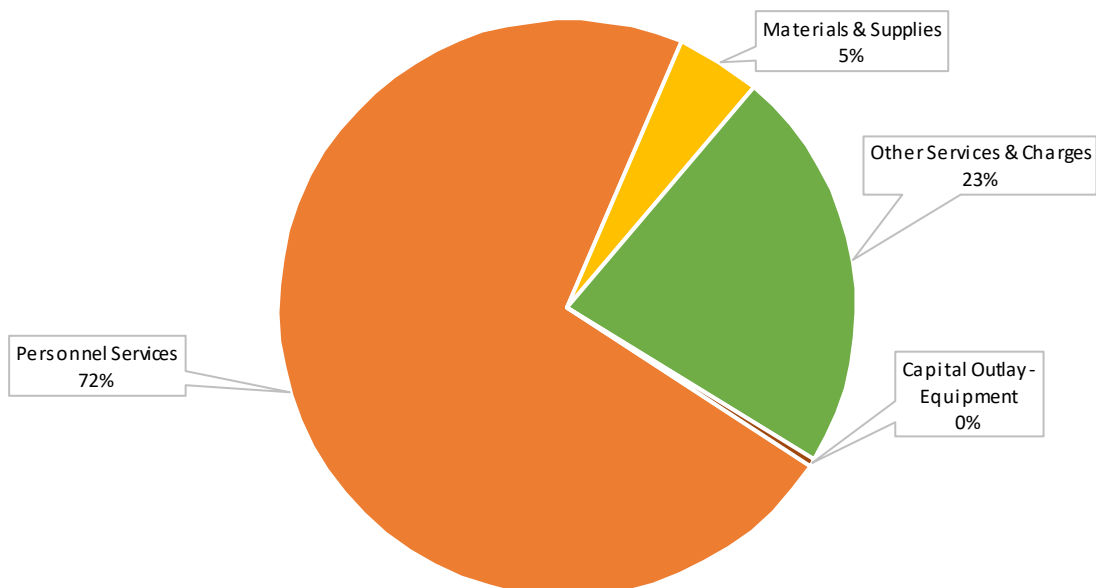
Total Funding Sources 2020-21 - All Funds	
General Fund	\$ 2,212,718
Federal	\$ 1,140,522
User Fees	\$ 50,300
Lancaster County	\$ 395,175
Other	\$ 370,083
State	\$ 351,041
State/Federal	\$ 64,330
Total	\$ 4,584,169

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 3,312,622
Materials & Supplies	\$ 217,218
Other Services & Charges	\$ 1,036,829
Capital Outlay - Equipment	\$ 17,500
Total	\$ 4,584,169

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



AGING DEPARTMENT

Mission

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

Significant Changes

- Home delivered meals in rural areas moved from serving meals from the Central Kitchen to use of contracted service in rural areas and eliminated the need for 1.125 drivers and mileage.
- Added \$48,156 of funding for NeighborLNK. This program was developed in response to COVID-19 developed needs.
- Eliminated the Medical Nutrition Therapy program that was a duplicated service available through hospitals, kidney dialysis centers and others.
- Reduced the hours of some positions due to efficiencies and cut an Aging Specialist II, 0.7 Office Assistant and 0.30 Transportation Dispatcher.
- Eliminated the sack lunch program that was provided after patrons left a congregate meal.
- Added an Aging Specialist III that will be a Care Manager.

Aging Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Vibrant City Economy and Quality of Life			
Goal	Support active living			
Measure	Reduce social isolation by increasing to 60% the number of Aging Partners clients served who live alone and who participated in congregate meals, transportation or senior centers	55%	60%	60%
Outcome	Strong and Resilient City			
Goal	Support vulnerable populations			
Measure	90% of Lancaster County citizens receiving Care Management report improved situations. (Industry average 83%)	97%	90%	90%
Outcome	Safe and Healthy City			
Goal	Support vulnerable populations			
Measure	Aging Partners will serve ≥50% of all Lancaster County citizens age 65+ (150% of poverty or less not living in nursing facilities)	46%	50%	42%
Outcome	Safe and Healthy City			
Goal	Support vulnerable populations			
Measure	Exceed the industry standard of Aging Partners consumers with three or more Activities of Daily Living (ADL) deficits who utilize care coordination, home delivered meals and in-home services	23% (Industry Standard = 19.2%)	23% (Industry Standard = 20%)	23% (Industry Standard = 20%)

AGING DEPARTMENT

Aging Partners Fund			
	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 2,431	\$ -	\$ -
Fees and Fines	\$ 48,716	\$ 67,444	\$ 50,300
Intergovernmental	\$ 1,349,004	\$ 1,243,078	\$ 1,286,918
Interest	\$ 23,382	\$ -	\$ 14,400
Charges for Services	\$ 198	\$ 3,000	\$ -
Donations/Contributions	\$ 110,970	\$ 234,662	\$ 210,800
Transfers	\$ 2,367,061	\$ 2,463,211	\$ 2,212,718
Total Revenue	\$ 3,901,762	\$ 4,011,395	\$ 3,775,136
Personnel Services	\$ 2,327,948	\$ 2,837,451	\$ 2,613,850
Materials & Supplies	\$ 210,786	\$ 241,624	\$ 215,508
Other Services & Charges	\$ 899,051	\$ 919,881	\$ 929,278
Capital Outlay - Equipment	\$ 10,092	\$ 12,439	\$ 16,500
Total Expenditures	\$ 3,447,877	\$ 4,011,395	\$ 3,775,136
A.P. Multi-County Grants-In-Aid Fund			
	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 513,334	\$ 647,729	\$ 664,150
Charges for Services	\$ 159,762	\$ 164,905	\$ 144,883
Donations/Contributions	\$ 182	\$ -	\$ -
Total Revenue	\$ 673,278	\$ 812,634	\$ 809,033
Personnel Services	\$ 487,971	\$ 696,322	\$ 698,772
Materials & Supplies	\$ 742	\$ 1,875	\$ 1,710
Other Services & Charges	\$ 114,870	\$ 114,437	\$ 107,551
Capital Outlay - Equipment	\$ -	\$ -	\$ 1,000
Total Expenditures	\$ 603,583	\$ 812,634	\$ 809,033

AGING DEPARTMENT

AGING DEPARTMENT PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
AGING PARTNERS FUND			
ADMINISTRATIVE SERVICES	7.00	7.00	6.10
COMMUNITY ACTIVITIES & SERVICES	14.56	14.56	16.58
PERSONAL & FAMILY SERVICE	10.87	10.87	10.20
COORDINATION & TECH	5.75	5.75	4.13
TOTAL AGING PARTNERS FUND	38.18	38.18	37.01
AGING PARTNERS MULTI-COUNTY GRANTS-IN-AID	7.85	7.85	7.80
TOTAL ALL FUNDS	46.02	46.02	44.81

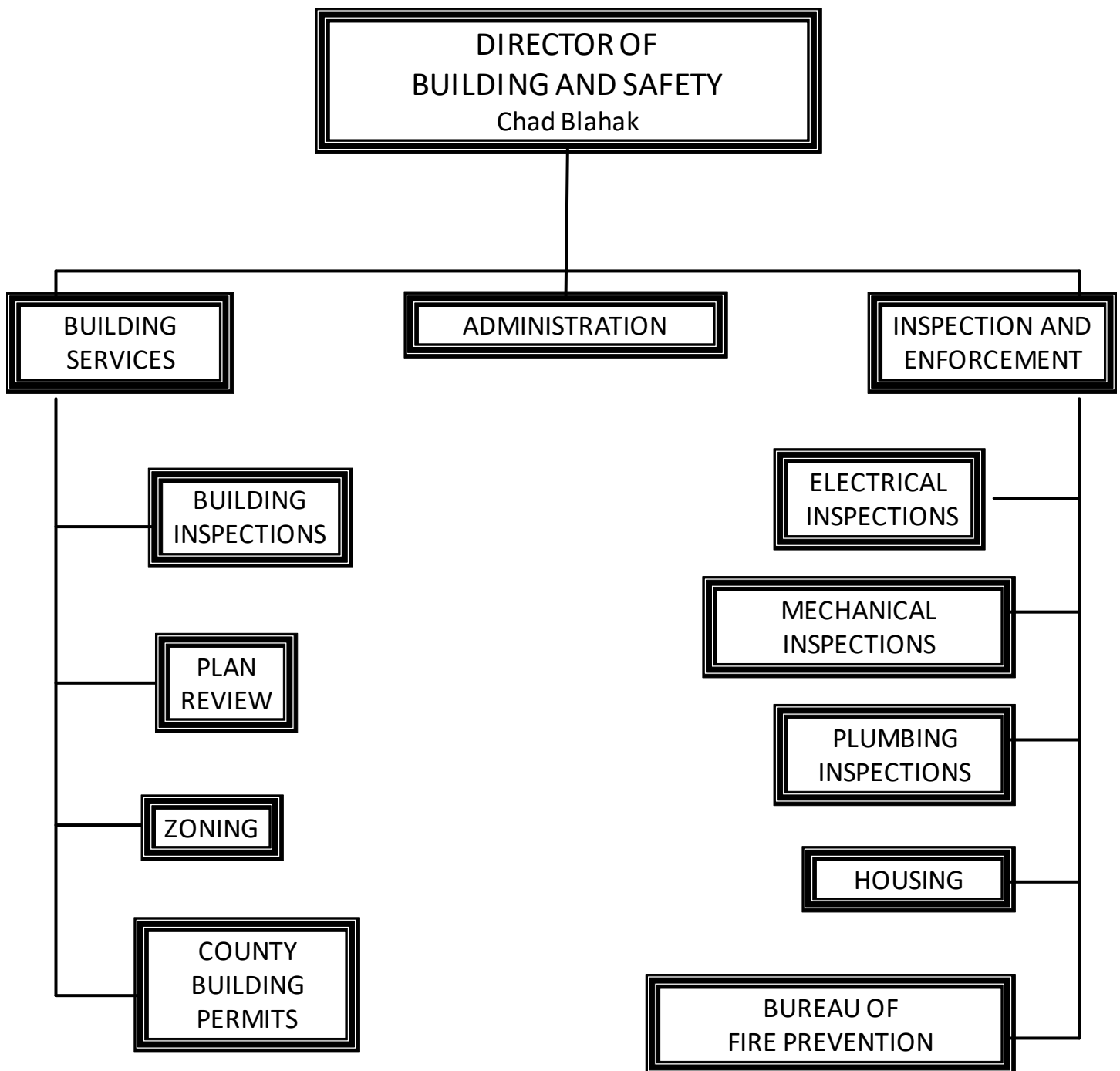
POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
AGING PARTNERS FUND				
SENIOR OFFICE ASSISTANT	N1032	2.58	2.58	2.00
OFFICE SPECIALIST	N1034	0.80	0.80	0.80
ACCOUNT CLERK I	N1120	0.68	0.68	0.68
ACCOUNT CLERK II	N1121	0.68	0.68	0.88
ACCOUNT CLERK III	N1122	0.45	0.45	0.45
ACCOUNTING SUPERVISOR	C1124	0.30	0.30	0.30
SYSTEMS SPECIALIST I	C1512	0.50	0.50	0.50
SYSTEMS SPECIALIST III	C1516	0.50	0.50	0.50
ADMINISTRATIVE OFFICER	A1633	0.50	0.50	0.50
PUBLIC INFO SPEC III	A1643	0.75	0.75	0.75
PROGRAM MONITOR	A2260	0.50	0.50	0.50
PROGRAM MANAGER	A2413	0.50	0.50	0.50
AGING SERVICES SUPERVISOR	A2414	1.50	1.50	1.00
DIR LINCOLN AREA AGING	D2416	0.50	0.50	0.50
AGING SPECIALIST I	C2420	2.18	2.18	2.18
AGING SPECIALIST II	C2421	6.25	6.25	4.85
AGING SPECIALIST III	C2422	5.25	5.25	5.80
AGING SPECIALIST IV	A2423	2.85	2.85	2.40
AGING PROGRAM COORDINATOR	A2424	1.20	1.20	1.50
ENTRY LEVEL WORKER	U4901	2.39	2.39	2.25
INTERMEDIATE LEVEL WORKER	U4902	3.57	3.57	4.81
PARA-PROFESSIONAL/TECHNIC	U4903	0.75	0.75	-
PROFESSIONAL/TECH WORKER	U4904	0.39	0.39	0.75
COOK	N5435	1.00	1.00	1.00
FOOD SERVICE WORKER	N5436	1.63	1.63	1.63
TOTAL AGING PARTNERS FUND		38.18	38.18	37.01

AGING DEPARTMENT

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
AGING PARTNERS MULTI-COUNTY SERVICES-GRANTS-IN-AID				
SENIOR OFFICE ASSISTANT	N1032	0.88	0.88	1.00
OFFICE SPECIALIST	N1034	0.20	0.20	0.20
ACCOUNT CLERK III	N1122	0.35	0.35	0.35
ACCOUNTING SUPERVISOR	C1124	0.30	0.30	0.30
SYSTEMS SPECIALIST I	C1512	0.50	0.50	0.50
SYSTEMS SPECIALIST III	C1516	0.50	0.50	0.50
ADMINISTRATIVE OFFICER	A1633	0.50	0.50	0.50
PUBLIC INFO SPEC III	A1643	0.25	0.25	0.25
PROGRAM MONITOR	A2260	0.50	0.50	0.50
PROGRAM MANAGER	A2413	0.50	0.50	0.50
AGING SERVICES SUPERVISOR	A2414	0.50	0.50	-
DIR LINCOLN AREA AGING	D2416	0.50	0.50	0.50
AGING SPECIALIST II	C2421	1.00	1.00	1.00
AGING SPECIALIST III	C2422	0.50	0.50	1.10
AGING PROGRAM COORDINATOR	A2424	0.30	0.30	0.60
PARA-PROFESSIONAL/TECHNIC	U4903	0.57	0.57	-
TOTAL A.P. MULTI-COUNTY GRANTS-IN-AID FUND		7.85	7.85	7.80
TOTAL ALL FUNDS		46.02	46.02	44.81

BUILDING & SAFETY DEPARTMENT

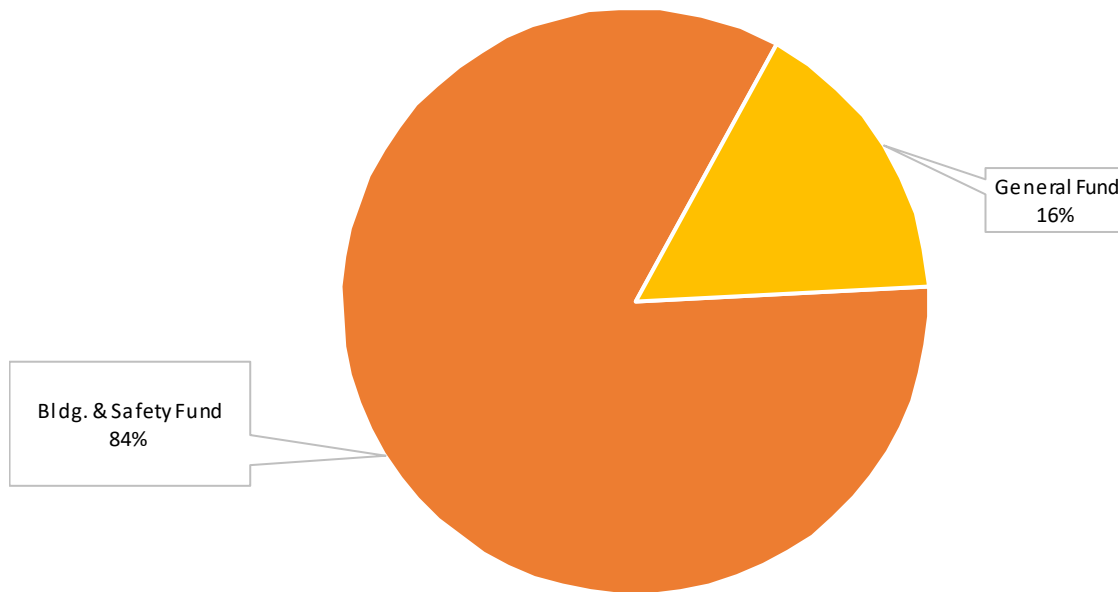


BUILDING & SAFETY DEPARTMENT

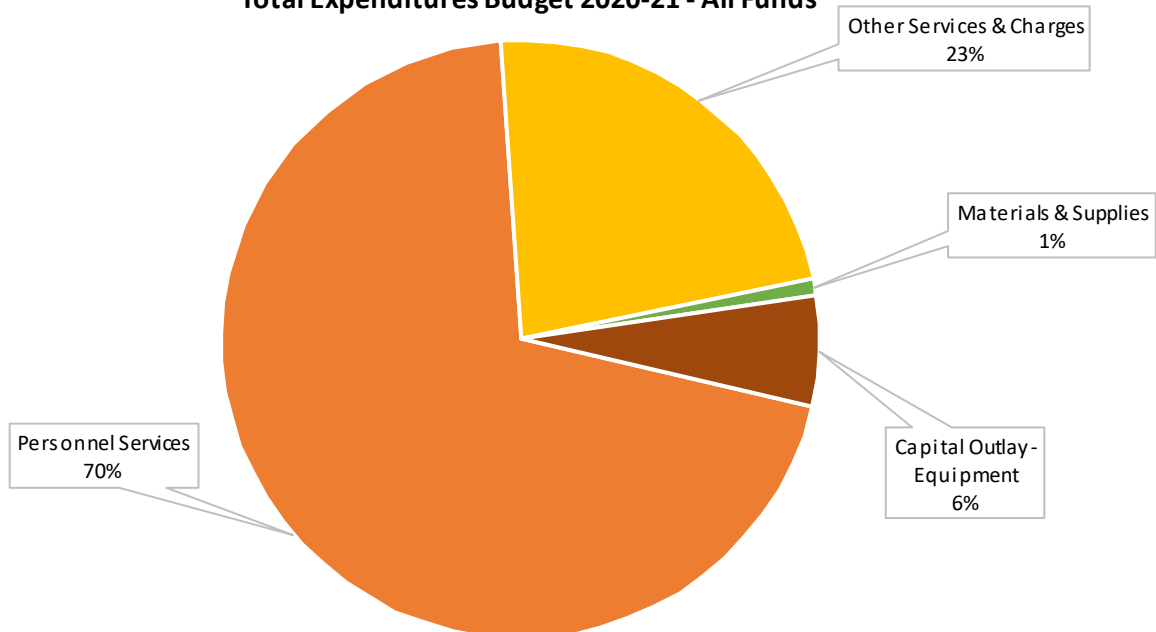
Total Funding Sources 2020-21 - All Funds	
Bldg. & Safety Fund	\$ 7,413,650
General Fund	\$ 1,421,351
Total	\$ 8,835,001

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 6,209,109
Materials & Supplies	\$ 86,434
Other Services & Charges	\$ 2,014,158
Capital Outlay - Equipment	\$ 525,300
Total	\$ 8,835,001

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



BUILDING & SAFETY DEPARTMENT

Mission

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

Significant Changes

- Use of Building & Safety fund balances to offset the difference in revenue and expenses to fund the FY 20-21 budget.
- In FY 18-19 added a Plans Examiner. In FY 19-20 added a Plans Review Engineer and a Plumbing Inspector. Eliminated .33 Professional/Tech Worker.
- Increase in Other Services and Charges is due to increased funding for enhanced information systems technology security and new allocation of information services costs.
- \$100,000 CDBG revenue is budgeted to support the Housing Program.

Outcome, Goals and Performance Measures

Building & Safety Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Vibrant City Economy and Quality of Life			
Goal	Facilitate private sector investment			
Measure	Maintain same day inspections for service requests	98%	95%	95%
Outcome	Strong and Resilient City			
Goal	Provide safe, clean, attractive neighborhoods			
Measure	Respond to complaints within two (2) working days	88%	95%	95%
Outcome	Strong and Resilient City			
Goal	Provide safe, clean, attractive neighborhoods			
Measure	Written response within 24 hrs of performed inspection	90%	95%	95%
Outcome	Vibrant City Economy and Quality of Life			
Goal	Facilitate private sector investment			
Measure	Complete 1st round commercial plan review within 10 working days	70%	96%	96%

BUILDING & SAFETY DEPARTMENT

Building & Safety Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 29	\$ -	\$ -
Fees and Fines	\$ 6,023,857	\$ 6,240,006	\$ 6,143,763
Interest	\$ 205,384	\$ 58,360	\$ -
Charges for Services	\$ 196,616	\$ 137,874	\$ 136,539
Transfers	\$ 1,300,710	\$ 1,291,193	\$ 1,421,351
Total Revenue	\$ 7,726,596	\$ 7,727,433	\$ 7,701,653
Personnel Services	\$ 5,455,981	\$ 5,998,715	\$ 6,209,109
Materials & Supplies	\$ 40,843	\$ 93,539	\$ 86,434
Other Services & Charges	\$ 1,220,853	\$ 1,564,800	\$ 2,014,158
Capital Outlay - Equipment	\$ 168,538	\$ 45,300	\$ 525,300
Transfers	\$ 5,038	\$ -	\$ -
Total Expenditures	\$ 6,891,253	\$ 7,702,354	\$ 8,835,001

BUILDING & SAFETY PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>
BUILDING & SAFETY FUND			
Administration	11.00	11.00	11.00
Building Services	14.65	14.65	15.45
Inspections	27.82	27.82	29.69
TOTAL BLDG. & SAFETY FUND	53.47	53.47	56.14

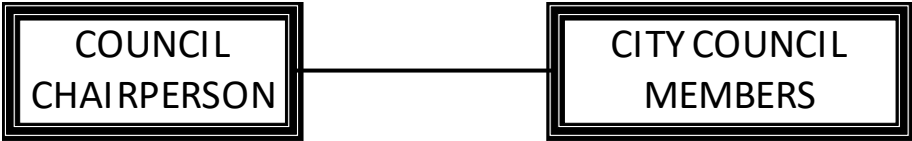
BUILDING & SAFETY DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>Budget 2020-21</u>
BUILDING & SAFETY FUND				
OFFICE SPECIALIST	N1034	1.00	1.00	1.00
ACCOUNTANT	A1125	1.00	1.00	1.00
SYSTEMS SPECIALIST I	C1512			1.00
SYSTEMS SPECIALIST III	C1516	1.00	1.00	
DATA ANALYST	C1526	-	-	1.00
ADMINISTRATIVE AIDE I	A1631			1.00
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	1.00
FIRE PREV INSPECTOR	F3015	7.00	7.00	7.00
CHIEF FIRE PREVENTION INS	M3016	1.00	1.00	1.00
PLANS EXAMINER I	C3201	2.00	2.00	2.00
PLANS EXAMINER II	A3202	2.00	2.00	3.00
BUILDING INSPECTOR	N3205	5.00	5.00	5.00
CHIEF BUILDING INSPECTOR	A3206	1.00	1.00	1.00
CHIEF PLANS EXAMINER	A3209	1.00	1.00	1.00
PLANS REVIEW ENGINEER	A3211	1.00	1.00	2.00
HOUSING INSPECTOR II	N3212	2.00	2.00	1.00
HOUSING INSPECTOR I	N3213	2.00	2.00	3.00
CHIEF HOUSING INSPECTOR	A3214	1.00	1.00	1.00
ELECTRICAL INSPECTOR	N3215	4.00	4.00	4.00
CHIEF ELECTRICAL INSPECTO	A3216	1.00	1.00	1.00
HVAC INSPECTOR	N3217	4.00	4.00	4.00
CHIEF HVAC INSPECTOR	A3218	1.00	1.00	1.00
PERMIT ASSISTANT	N3220	6.00	6.00	4.00
PLUMBING INSPECTOR	N3225	4.00	4.00	5.00
CHIEF PLUMBING INSPECTOR	A3226	1.00	1.00	1.00
ZONING COORDINATOR	A3230	1.00	1.00	1.00
BUILDING & SAFETY MANAGER	W3239	1.00	1.00	1.00
DIRECTOR OF BLDG & SAFETY	D3241	1.00	1.00	1.00
PROFESSIONAL/TECH WORKER	U4904	0.47	0.47	0.14
TOTAL BLDG. & SAFETY FUND		53.47	53.47	56.14

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CITY COUNCIL DEPARTMENT

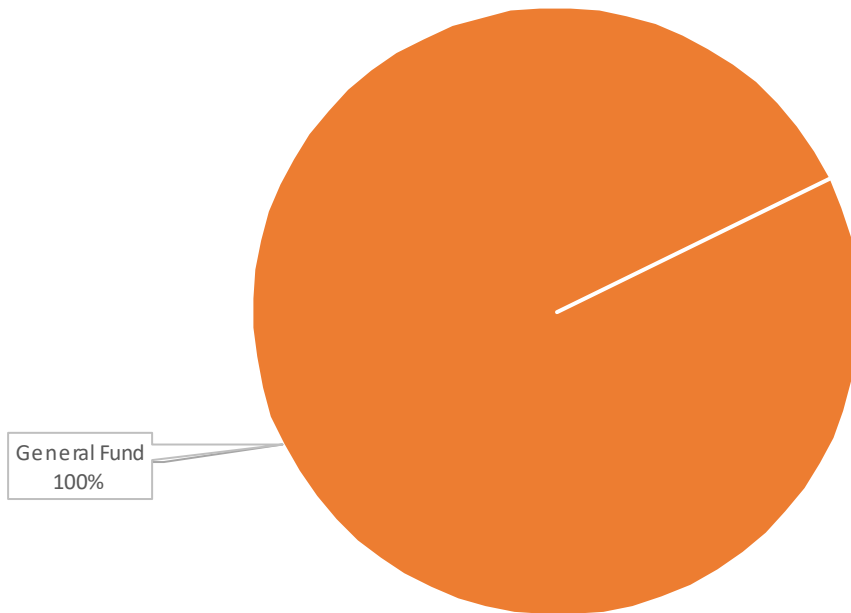


CITY COUNCIL DEPARTMENT

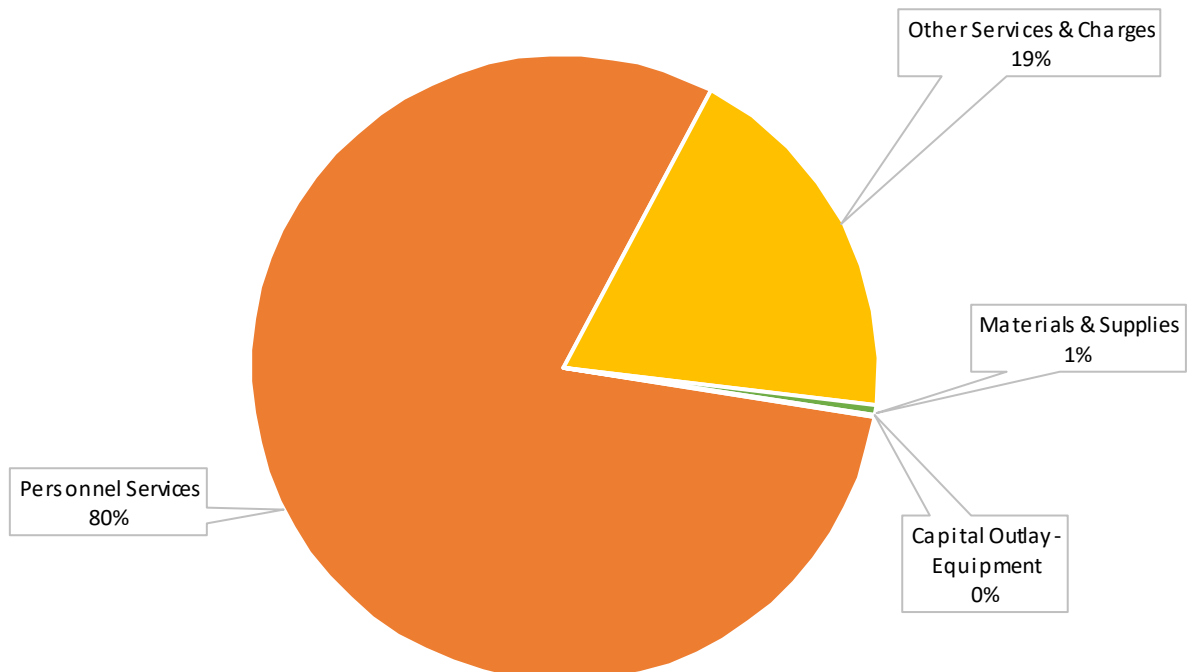
Total Funding Sources 2020-21 - All Funds	
General Fund	\$ 309,082
Total	\$ 309,082

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 247,995
Materials & Supplies	\$ 1,550
Other Services & Charges	\$ 59,337
Capital Outlay - Equipment	\$ 200
Total	\$ 309,082

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



CITY COUNCIL DEPARTMENT

Mission

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

Significant Changes

- Delay the hiring of the Research Analyst 6 months.



General Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
No Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Personnel Services	\$ 212,905	\$ 277,972	\$ 247,995
Materials & Supplies	\$ 941	\$ 2,400	\$ 1,550
Other Services & Charges	\$ 31,075	\$ 34,266	\$ 59,337
Capital Outlay - Equipment	\$ -	\$ 200	\$ 200
Total Expenditures	\$ 244,921	\$ 314,838	\$ 309,082

CITY COUNCIL DEPARTMENT

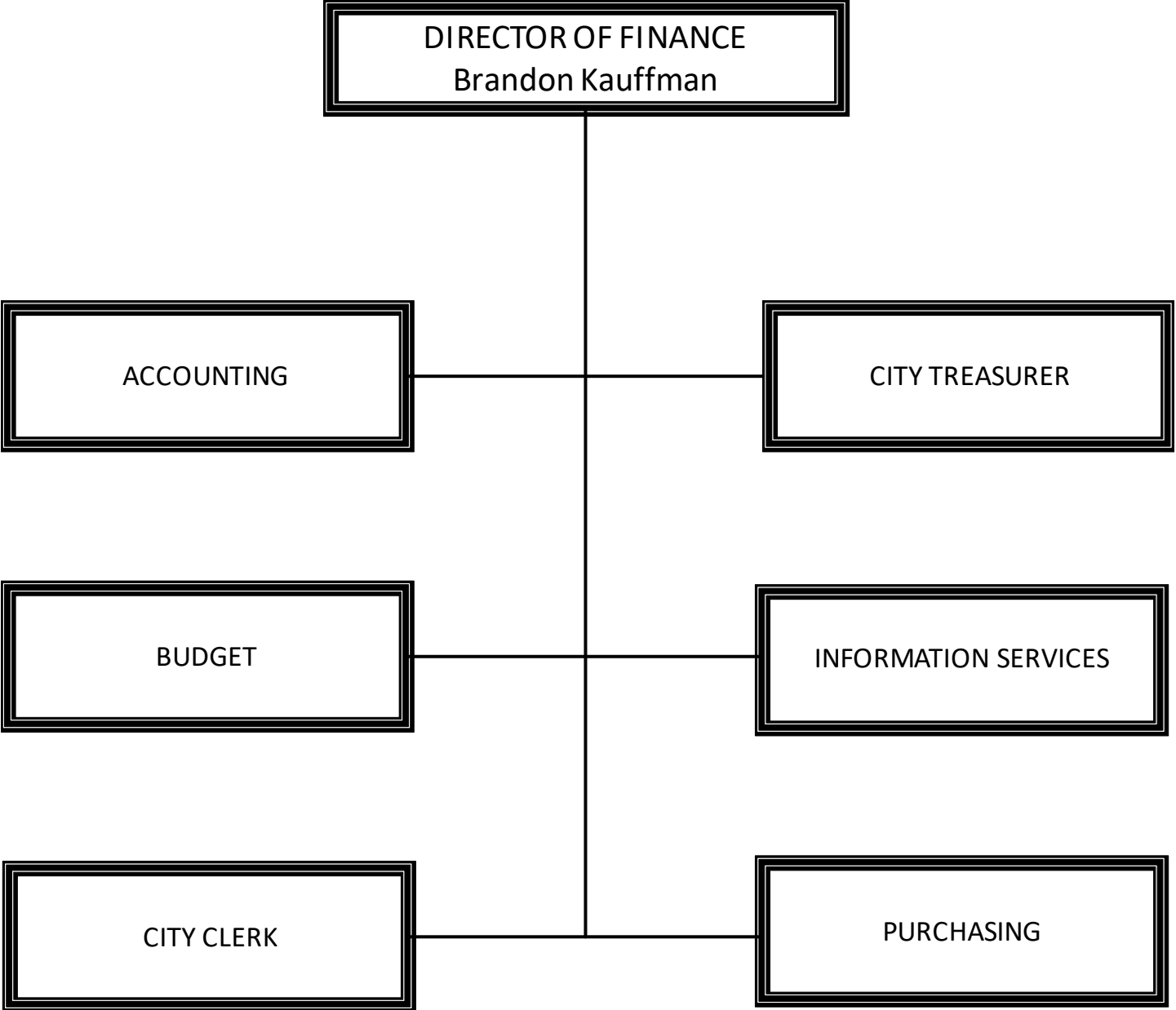
CITY COUNCIL PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND			
CITY COUNCIL	9.00	9.00	8.50
TOTAL GENERAL FUND	9.00	9.00	8.50

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND				
EX OFFICE SPECIALIST	X0034	1.00	1.00	
CITY COUNCIL SECRETARY	E0629			1.00
RESEARCH ANALYST	A1125	1.00	1.00	0.50
COUNCIL MEMBER	L1701	7.00	7.00	7.00
TOTAL GENERAL FUND		9.00	9.00	8.50

FINANCE DEPARTMENT



FINANCE DEPARTMENT

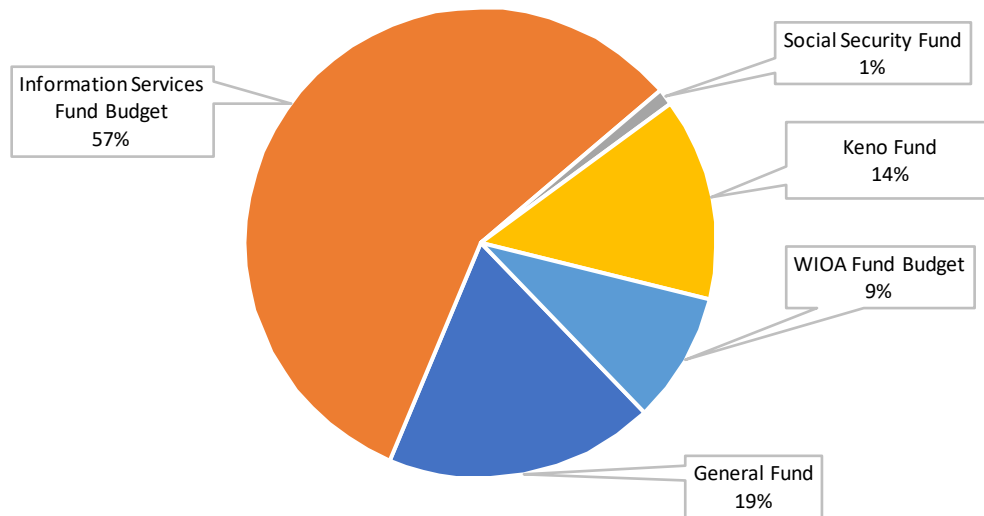
Total Funding Sources 2020-21 - All Funds

General Fund	\$ 3,557,235
Information Services Fund Budget	\$ 11,008,278
Social Security Fund	\$ 220,000
Keno Fund	\$ 2,664,338
WIOA Fund Budget	\$ 1,712,701
Total	\$ 19,162,552

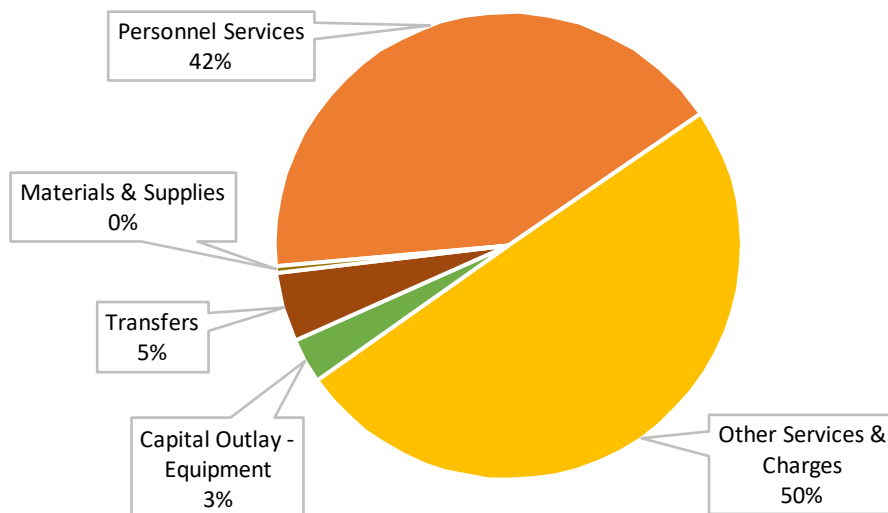
Total Expenditures Budget 2020-21 - All Funds

Personnel Services	\$ 8,020,591
Other Services & Charges	\$ 9,528,899
Capital Outlay - Equipment	\$ 609,458
Transfers	\$ 904,890
Materials & Supplies	\$ 98,714
Total	\$ 19,162,552

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



FINANCE DEPARTMENT

Mission

The Finance Department's purpose is to provide services to City and County residents and internal departments that are consistent, reliable and timely. The Finance Department consists of seven divisions: Accounting, Administration, Budget, Clerk, Information Services, Purchasing, and Treasury. Each of these functions are crucial to the ongoing business of the City and County operations.

Significant Changes

- Reduced rent \$37,000 added to Centralize Payroll with the understanding additional space would be rented through the PBC. Instead, the Finance Department remodeled to better utilize existing space.
- Reduced \$13,000 for contractual services and \$52,000 for implementation of centralized payroll function.
- Information Services increased security spending financed by new funding model and fund reserves.
- Information Services shifted organizational structure, however, no change to the FTE total.
- The Social Security Fund will be consolidated into the General Fund.

Outcome, Goals and Performance Measures

Finance Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Innovative and Operationally Excellent City			
Goal	Efficient & effective application of public resources			
Measure	Maintain a AAA General Obligation Bond Rating.	AAA	AAA	AAA
Outcome	Innovative and Operationally Excellent City			
Goal	Effectively protect the City's interests			
Measure	Accurately Forecast General Fund revenue within 3.5% of projection.	97.00%	96.50%	96.50%
Outcome	Innovative and Operationally Excellent City			
Goal	Efficient & effective application of public resources			
Measure	Achieve GFOA CAFR, PAFR and Budget award.	Yes	Yes	Yes

General Fund Budget		Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$	12,457	\$ 122,615	\$ 92,250
Taxes	\$	8,777,829	\$ 9,001,975	\$ 7,499,920
Fees and Fines	\$	2,965,916	\$ 3,013,081	\$ 4,240,820
Intergovernmental	\$	567,184	\$ 489,980	\$ 602,169
Charges for Services	\$	18,719	\$ 18,270	\$ 18,270
Transfers	\$	43,546	\$ 43,546	\$ 43,894
Total Revenues	\$	12,385,651	\$ 12,689,467	\$ 12,497,323
Capital Outlay - Equipment	\$	7,455	\$ 1,000	\$ 1,000
Personnel Services	\$	2,686,567	\$ 3,051,664	\$ 3,061,344
Materials & Supplies	\$	26,971	\$ 45,373	\$ 45,373
Other Services & Charges	\$	302,563	\$ 374,308	\$ 449,518
Total Expenditures	\$	3,023,556	\$ 3,472,345	\$ 3,557,235

FINANCE DEPARTMENT

Social Security Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Taxes	\$ 2,488,325	\$ 2,788,899	\$ 220,000
Interest	\$ 39,206	\$ 11,540	\$ -
Total Revenues	\$ 2,527,531	\$ 2,800,439	\$ 220,000
Personnel Services	\$ 2,608,895	\$ 2,879,534	\$ -
Transfers	\$ -	\$ -	\$ 220,000
Other Services & Charges	\$ 171,658	\$ 180,600	\$ -
Total Expenditures	\$ 2,780,553	\$ 3,060,134	\$ 220,000

WIOA Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 893,912	\$ 891,516	\$ 1,687,700
Transfers	\$ 5,249	\$ -	\$ 25,000
Total Revenues	\$ 899,161	\$ 891,516	\$ 1,712,700
Personnel Services	\$ 6	\$ -	\$ -
Materials & Supplies	\$ 316	\$ -	\$ -
Other Services & Charges	\$ 934,522	\$ 841,563	\$ 1,645,571
Transfers	\$ 48,132	\$ 50,630	\$ 67,130
Total Expenditures	\$ 982,976	\$ 892,193	\$ 1,712,701

Information Services Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 11,795	\$ -	\$ -
Intergovernmental	\$ 7,186,324	\$ 5,867,640	\$ 7,795,124
Interest	\$ 62,134	\$ -	\$ -
Charges for Services	\$ 3,878,092	\$ 2,430,451	\$ 3,033,774
Total Revenues	\$ 11,138,345	\$ 8,298,091	\$ 10,828,898
Capital Outlay - Equipment	\$ 1,598,179	\$ 479,730	\$ 608,458
Personnel Services	\$ 4,449,976	\$ 4,874,110	\$ 4,959,247
Materials & Supplies	\$ 101,959	\$ 79,015	\$ 53,341
Other Services & Charges	\$ 4,970,927	\$ 2,968,685	\$ 5,387,232
Transfers	\$ 100,000	\$ -	\$ -
Total Expenditures	\$ 11,221,041	\$ 8,401,540	\$ 11,008,278

FINANCE DEPARTMENT

Keno Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 2,608,219	\$ 2,433,340	\$ 2,664,338
Interest	\$ 95,794	\$ -	\$ -
Total Revenues	\$ 2,704,013	\$ 2,433,340	\$ 2,664,338
Other Services & Charges	\$ 2,116,728	\$ 1,869,140	\$ 2,046,578
Transfers	\$ 546,905	\$ 564,200	\$ 617,760
Total Expenditures	\$ 2,663,633	\$ 2,433,340	\$ 2,664,338

FINANCE PERSONNEL SUMMARY

	FTE'S 2018-19	FTE'S 2019-20	FTE'S 2020-21
GENERAL FUND			
ADMINISTRATION	2.00	2.00	2.00
ACCOUNTING	11.00	16.00	16.00
BUDGET	4.50	4.50	4.50
CITY CLERK	4.00	4.00	4.00
CITY TREASURER	6.00	6.00	6.00
PURCHASING	9.00	9.00	9.00
TOTAL GENERAL FUND	36.50	41.50	41.50
INFORMATION SERVICES	38.00	38.00	38.00
TOTAL ALL FUNDS	74.50	79.50	79.50

POSITION DETAIL

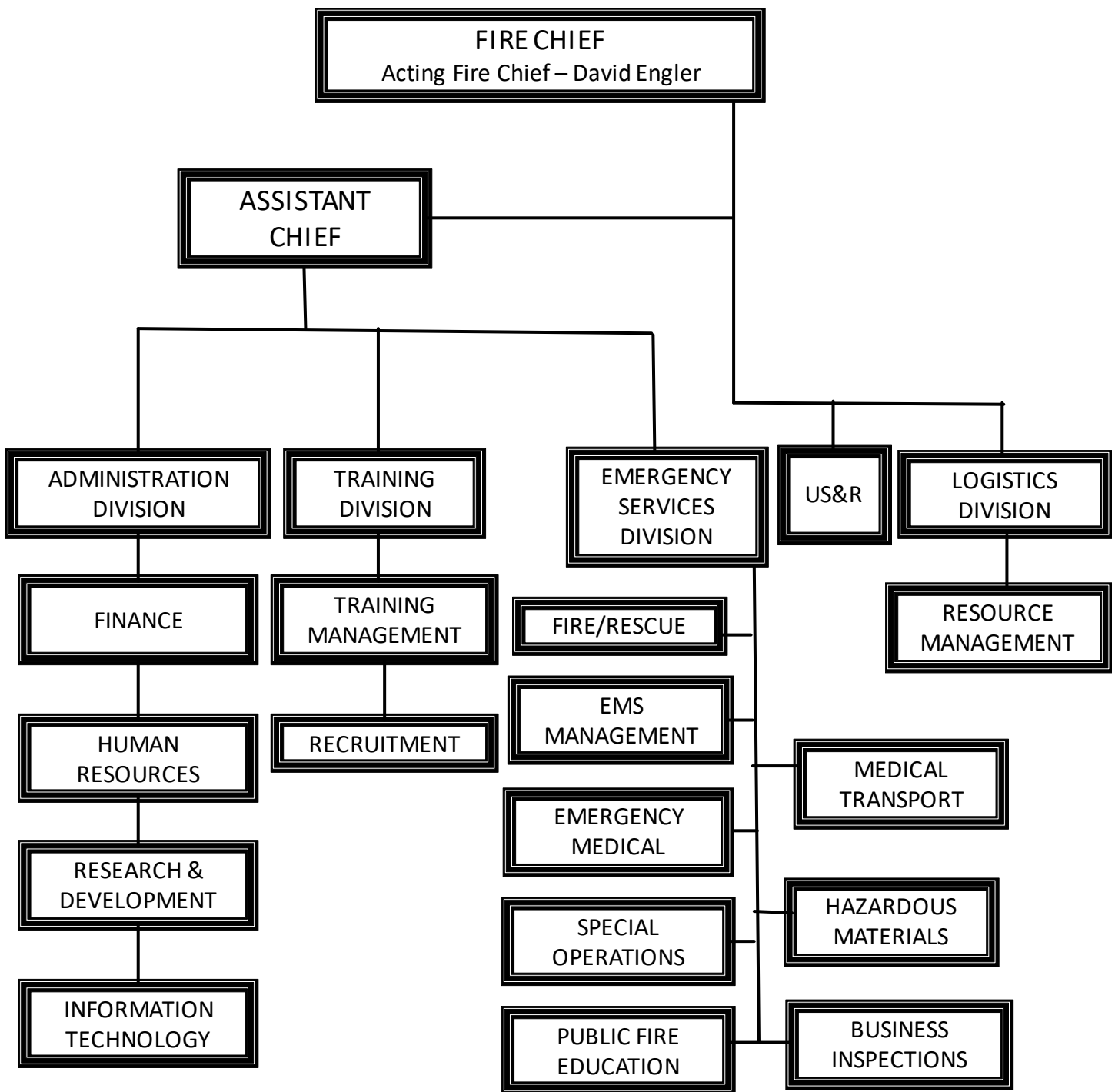
	Class Code	FTE'S 2018-19	FTE'S 2019-20	FTE'S 2020-21
GENERAL FUND				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
SENIOR OFFICE ASSISTANT	N1032	2.00	2.00	2.00
OFFICE SPECIALIST	N1034	3.00	3.00	3.00
ACCOUNT CLERK II	N1121	1.00	4.00	2.00
ACCOUNT CLERK III	N1122	4.00	6.00	8.00
ACCOUNTANT	A1125	2.00	2.00	2.00
CITY CONTROLLER	W1127	1.00	1.00	1.00
ASSISTANT CITY AUDITOR	A1128	2.00	2.00	2.00
FINANCIAL INFO SYST COORD	A1129	1.00	1.00	1.00
PAYROLL ADMINISTRATOR	E1130	1.00	1.00	1.00

FINANCE DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
GENERAL FUND				
CITY CLERK	M1131	1.00	1.00	1.00
ASSISTANT CITY CLERK	A1132	1.00	1.00	1.00
PAYROLL SPECIALIST	E1133	1.00	1.00	1.00
ASSISTANT CITY TREASURER	A1139	1.00	1.00	1.00
CITY TREASURER	M1140	1.00	1.00	1.00
FINANCE DIRECTOR	D1150	1.00	1.00	1.00
BUDGET & ADM. ANALYST	M1166	2.00	2.00	2.00
GRANTS ADMINISTRATOR	M1168	1.00	1.00	1.00
BUDGET OFFICER	W1169	1.00	1.00	1.00
PURCHASING AGENT	M1310	1.00	1.00	1.00
ASSISTANT PURCHASING AGENT	A1311	3.00	3.00	3.00
BUYER	A1314	2.00	2.00	2.00
SYSTEMS SPECIALIST II	C1514	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
PROFESSIONAL/TECH WORKER	U4904	0.50	0.50	0.50
TOTAL GENERAL FUND		36.50	41.50	41.50
INFORMATION SERVICES				
INFO. SERVICES MANAGER	W1450	1.00	1.00	1.00
SYSTEMS COORDINATOR	M1451	1.00	1.00	1.00
NETWORK INFRASTRUCTUR MGR	M1452	0.00	0.00	1.00
INFO SECURITY OFFICER	M1453	0.00	0.00	1.00
OPERATIONS SUPERVISOR	A1460	1.00	1.00	0.00
COMPUTER OPERATOR I	N1463	3.00	3.00	2.00
COMPUTER OPERATOR II	N1464	1.00	1.00	1.00
TECH SUPPORT/OPERAT COORD	M1471	1.00	1.00	1.00
TECHNICAL SUPPORT SPEC II	M1472	3.00	3.00	0.00
ENTERPRISE SYSTEM ADMIN	A1473	0.00	0.00	4.00
SYS ANALYST/PROG II	A1479	5.00	5.00	4.00
SYSTEMS PROJECT SUPERVISO	M1480	2.00	2.00	2.00
SYS SOFTWARE INTEGRATOR	A1481	3.00	3.00	4.00
NETWORK SPECIALIST I	A1484	1.00	1.00	0.00
NETWORK SPECIALIST II	A1485	2.00	2.00	2.00
NETWORK SUPERVISOR	M1486	1.00	1.00	1.00
TECHNOLOGY SUPT SPEC I	C1495	3.00	3.00	3.00
TECHNOLOGY SUPT SPEC II	C1496	8.00	8.00	6.00
TECHNOLOGY SUPPORT SUPER	M1497	0.00	0.00	2.00
GIS PROGRAM MANAGER	M1522	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
TOTAL INFORMATION SERVICES		38.00	38.00	38.00
TOTAL ALL FUNDS		74.50	79.50	79.50

FIRE AND RESCUE DEPARTMENT

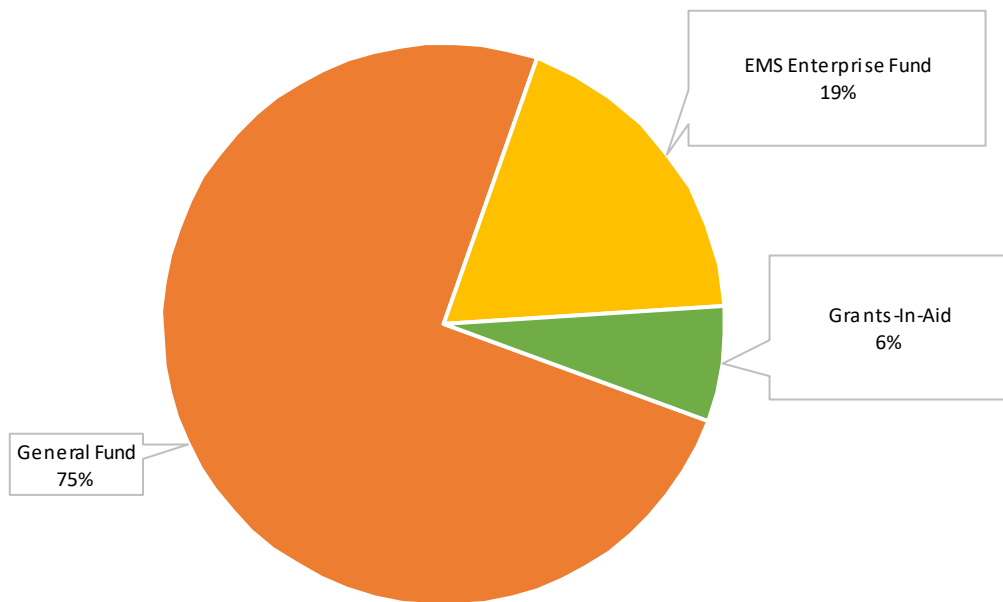


FIRE AND RESCUE DEPARTMENT

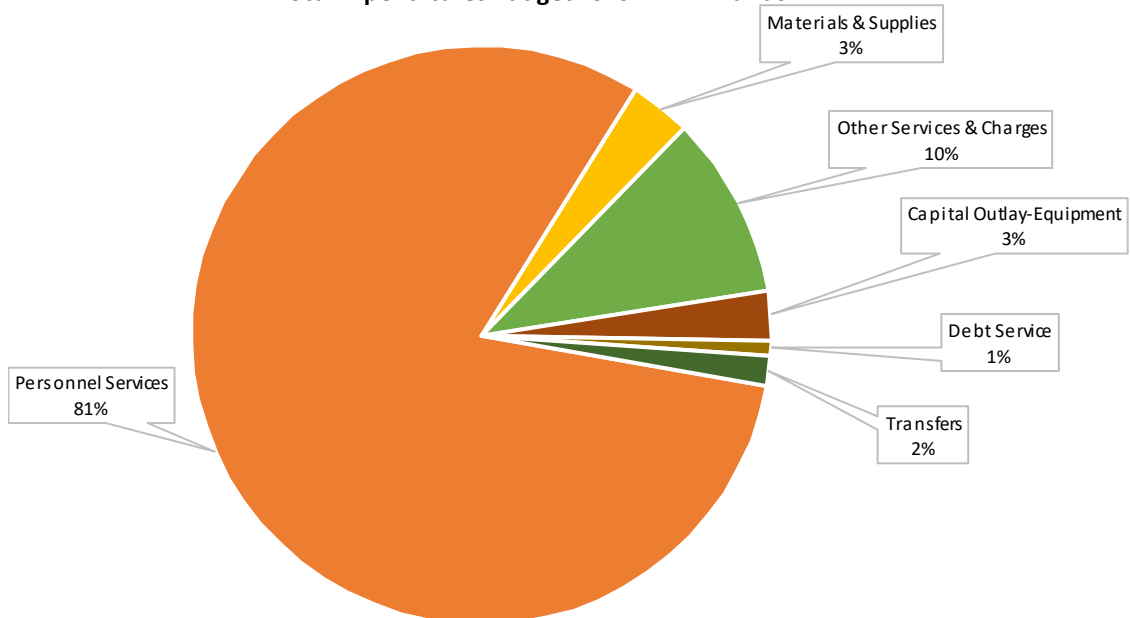
Total Funding Sources 2020-21 - All Funds	
General Fund	\$ 33,977,249
EMS Enterprise Fund	\$ 8,452,052
Grants-In-Aid	\$ 2,989,494
Total	\$ 45,418,795

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 36,870,167
Materials & Supplies	\$ 1,546,909
Other Services & Charges	\$ 4,602,679
Capital Outlay-Equipment	\$ 1,267,165
Debt Service	\$ 407,500
Transfers	\$ 724,375
Total	\$ 45,418,795

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



FIRE AND RESCUE DEPARTMENT

Mission

Lincoln Fire and Rescue's mission continues to be an all hazards emergency response organization. Calls for service continue to grow at a rate three times faster than population growth, primarily due to an aging population and their need for additional medical services. Responding to medical emergencies is a service LF&R provides to the community as well as 18 rural agencies throughout, and surrounding Lancaster County. The amount of property saved by responding to and extinguishing fires was more than 8 times the cost of operating the department. The cost of operation is also approximately 33% below comparable agencies in the region. Cardiac survival rate in Lincoln is routinely double the national average. The Insurance Services Office (ISO) rating for the City of Lincoln was improved from Class 3 to Class 2. LF&R also provides specialized services such as: hazardous materials response, motor vehicle extrication, trench, confined space, swift water, and ice rescue.

Significant Changes

- Added full 2-year operating cost for Station 15 that was opened in April 2019 and for Station 16 that opened in May 2020.
- Added 15 Firefighter Paramedics funded by a SAFER grant. The General Fund match is \$724,375.
- Reduced Overtime \$532,909 in FY 20-21 in the General Fund.
- Increase in Other Services and Charges is due to increased funding for enhanced information systems technology security and new allocation of information services costs.
- Added in FY 18-20, 2 Office Specialist in the EMS Fund, 1 Fire Air Tech in the General Fund and in this budget reallocated 1.37 staff to the General Fund from the EMS Fund.

Outcome, Goals and Performance Measures

Fire & Rescue Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Safe and Healthy City			
Goal	Timely and effective incident management			
Measure	LFR will achieve a CPR Fraction of at least 80%.	94%	>85%	>90%
Outcome	Safe and Healthy City			
Goal	Timely and effective incident management			
Measure	LFR will stop fire at the room of origin for at least 80% of structure fires.	83%	81%	80%
Outcome	Safe and Healthy City			
Goal	Timely and effective incident management			
Measure	LFR will maintain a cardiac survival rate equal to or higher than the national average.	61%	>61%	>63%
Outcome	Safe and Healthy City			
Goal	Timely and effective incident management			
Measure	LFR ambulances will have a total response time of 8 minutes or less 90% of the time to emergent medical incidents.	82%	>80%	80%

FIRE AND RESCUE DEPARTMENT

General Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 7,246	\$ 3,628	\$ 3,650
Intergovernmental	\$ 567	\$ 750	\$ -
Charges for Services	\$ 162,000	\$ 219,377	\$ 439,000
Total Revenue	\$ 169,813	\$ 223,755	\$ 442,650
Personnel Services	\$ 26,258,049	\$ 28,325,013	\$ 28,127,852
Materials & Supplies	\$ 1,235,795	\$ 1,055,352	\$ 928,729
Other Services & Charges	\$ 2,856,221	\$ 2,406,435	\$ 3,109,628
Capital Outlay-Equipment	\$ 648,188	\$ 593,141	\$ 679,165
Capital Outlay-Improvements	\$ 4,081	\$ -	\$ -
Debt Service	\$ 404,862	\$ 408,900	\$ 407,500
Transfers	\$ 1,929,593	\$ 2,721,247	\$ 724,375
Total Expenditures	\$ 33,336,789	\$ 35,510,088	\$ 33,977,249

Grants In Aid Fund USAR & SAFER	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 864,421	\$ 1,248,973	\$ 2,265,119
Transfers	\$ 115,417	\$ -	\$ 724,375
Total Revenue	\$ 979,838	\$ 1,248,973	\$ 2,989,494
Personnel Services	\$ 1,105,338	\$ 720,535	\$ 2,377,109
Materials & Supplies	\$ 160,938	\$ 61,628	\$ 61,371
Other Services & Charges	\$ 576,499	\$ 325,340	\$ 361,014
Capital Outlay-Equipment	\$ 81,188	\$ 185,114	\$ 190,000
Total Expenditures	\$ 1,923,963	\$ 1,292,617	\$ 2,989,494

EMS Transport Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 15	\$ 3,500	\$ -
Intergovernmental	\$ -	\$ 143,850	\$ -
Interest	\$ 45,056	\$ 10,767	\$ -
Charges for Services	\$ 7,106,729	\$ 8,187,960	\$ 7,452,927
Total Revenue	\$ 7,151,800	\$ 8,346,077	\$ 7,452,927
Personnel Services	\$ 5,531,263	\$ 5,969,431	\$ 6,365,206
Materials & Supplies	\$ 424,108	\$ 524,866	\$ 556,809
Other Services & Charges	\$ 905,087	\$ 1,206,335	\$ 1,132,037
Capital Outlay-Equipment	\$ 333,886	\$ 1,000	\$ 398,000
Transfers	\$ -	\$ 3,880	\$ -
Total Expenditures	\$ 7,194,344	\$ 7,705,512	\$ 8,452,052

FIRE AND RESCUE DEPARTMENT

FIRE & RESCUE PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND			
ADMINISTRATION	7.78	6.83	6.45
EMERGENCY SERVICES	243.39	243.39	245.10
LOGISTICS	4.66	4.66	5.66
TRAINING	3.80	3.80	3.80
TOTAL GENERAL FUND	259.63	258.68	261.01
EMS ENTERPRISE FUND	43.16	43.11	43.74
TOTAL GRANTS-IN-AID FUND	5.50	5.50	20.50
TOTAL ALL FUNDS	308.29	307.29	325.25

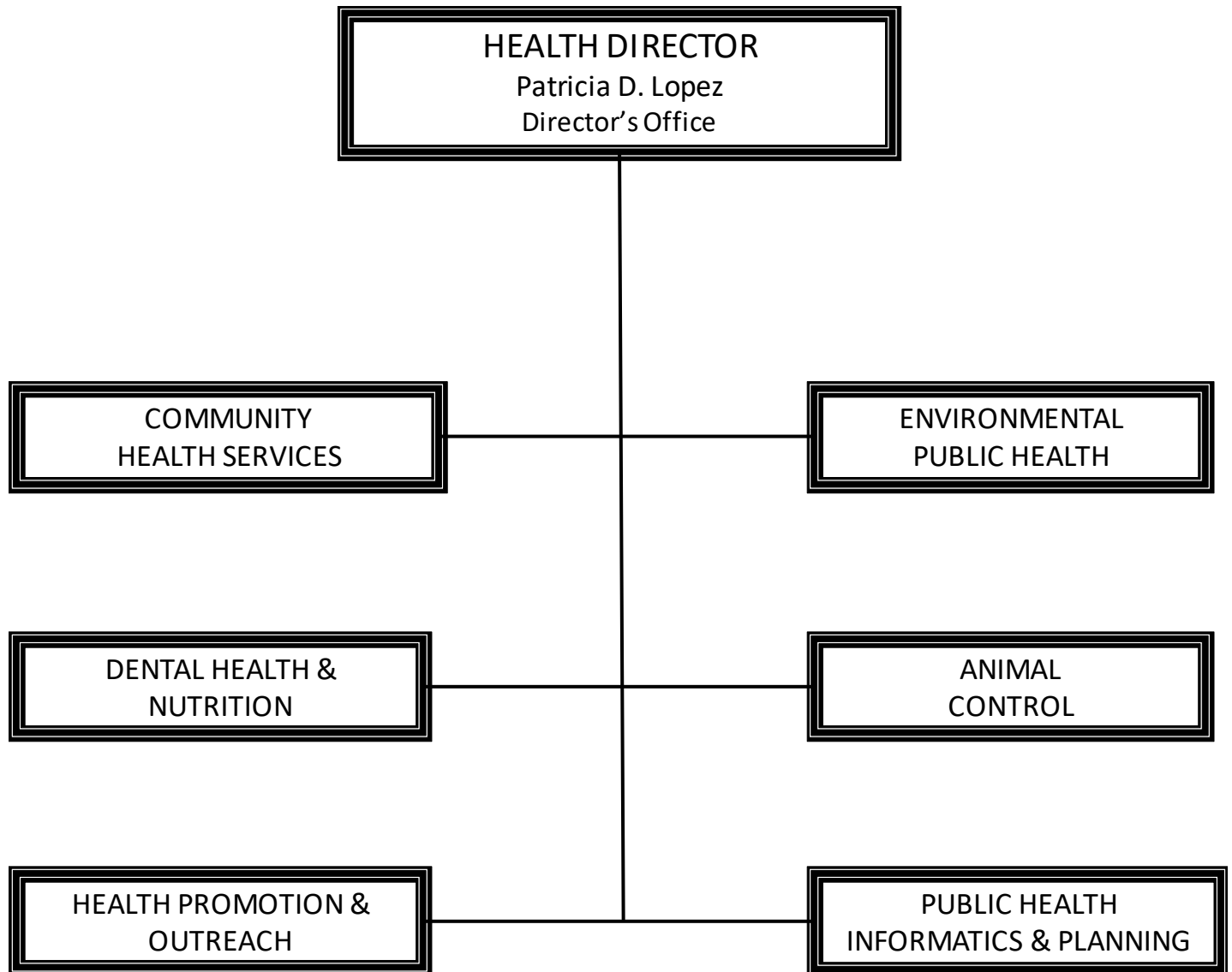
POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND				
SENIOR OFFICE ASSISTANT	N1032	0.90	0.90	
OFFICE SPECIALIST	N1034	0.90	0.90	0.90
ACCOUNT CLERK III	N1122	0.95		0.95
ACCOUNTANT	A1125	0.95	0.95	0.95
STORES CLERK	N1307	0.65	0.65	0.65
GIS ANALYST	A1524	1.00	1.00	0.90
DATA ANALYST	A1526			0.90
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	0.90
OFFICE OPERATIONS SPEC	C1634	1.00	1.00	0.90
FIRE SYSTEM PROGRAMMER	A3001	0.98	0.98	
ASST FIRE CHIEF	W3002	0.95	0.95	0.95
FF PARAMEDIC 2912 HR	F3003	18.00	18.00	16.25
FIREFIGHTER 2912 HR	F3005	103.04	103.04	96.00
FIRE APPARATUS OPERATOR	F3006	57.00	57.00	63.00
FIRE CAPTAIN	F3007	60.00	60.00	60.00
BATTALION CHIEF	M3008	2.00	2.00	2.00
FIRE CHIEF	D3009	1.00	1.00	0.95
EMS SUPPLY SPECIALIST	C3011	0.10	0.10	0.10
BATTALION CHIEF	M3017	3.00	3.00	6.00
FIRE CAPTAIN	F3020	2.30	2.30	2.30
FIRE EQUIPMENT MECHANIC	F3021	1.44	1.44	1.44
DIV CHIEF OF LOGISTICS	M3024	0.72	0.72	0.72
USAR SPECIALIST	C3028			0.30
FIREFIGHTER-2080 HR	F3032			1.20
PARA-PROFESSIONAL/TECHNIC	U 4903	0.75	0.75	0.75
FIRE AIR TECH	F5100	1.00	1.00	2.00
TOTAL GENERAL FUND		259.63	258.68	261.01

FIRE AND RESCUE DEPARTMENT

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
EMS ENTERPRISE FUND				
SENIOR OFFICE ASSISTANT	N1032	0.10	0.10	
OFFICE SPECIALIST	N1034	0.10	0.10	2.10
ACCOUNT CLERK III	N1122	1.05	1.00	1.05
ACCOUNTANT	A1125	0.05	0.05	0.05
STORES CLERK	N1307	0.35	0.35	0.35
GIS ANALYST	A1524			0.10
DATA ANALYST	C1526			0.10
ADMINISTRATIVE OFFICER	A1633			0.10
OFFICE OPERATIONS SPEC	C1634			0.10
FIRE SYSTEM PROGRAMMER	A3001	0.02	0.02	
ASST FIRE CHIEF	W3002	0.05	0.05	0.05
FF PARAMEDIC 2912 HR	F3003	18.00	18.00	13.75
FIREFIGHTER 2912 HR	F3005	18.00	18.00	18.00
FIRE CAPTAIN	F3007			3.00
BATTALION CHIEF	M3008	0.20	0.20	0.20
FIRE CHIEF	D3009			0.05
EMS BUSINESS MGR	A3010	1.00	1.00	1.00
EMS SUPPLY SPECIALIST	C3011	0.90	0.90	0.90
DIVISION CHIEF-TRAINING	M3019	1.00	1.00	1.00
FIRE EQUIPMENT MECHANIC	F3021	0.56	0.56	0.56
DIV CHIEF OF LOGISTICS	M3024	0.28	0.28	0.28
CAPTAIN-EMS TRAINING	F3030	1.00	1.00	1.00
PARA-PROFESSIONAL/TECHNIC	U4903	0.50	0.50	
TOTAL EMS ENTERPRISE FUND		43.16	43.11	43.74
GRANTS-IN-AID FUND				
SENIOR OFFICE ASSISTANT	N1032	1.00	1.00	0.50
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
FF PARAMEDIC 2912 HR	F3003			15.00
BATTALION CHIEF	M3008	0.80	0.80	0.80
FIRE CAPTAIN	F3020	0.70	0.70	0.70
USAR SPECIALIST	C3028	2.00	2.00	1.70
FIREFIGHTER-2080 HR	F3032			0.80
TOTAL GRANTS-IN-AID		5.50	5.50	20.50
TOTAL FTE ALL FUNDS		308.29	307.29	325.25

HEALTH DEPARTMENT



*Protect and Promote
the Public's Health*



HEALTH DEPARTMENT

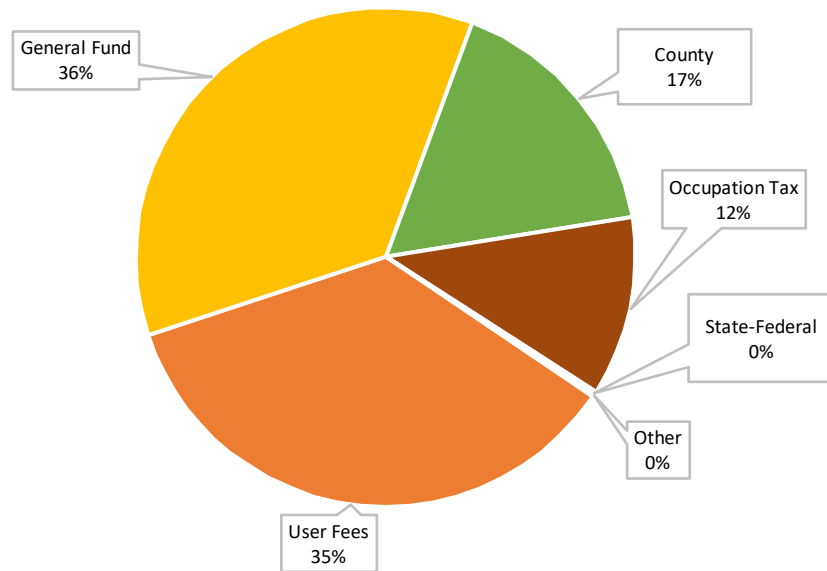
Total Funding Sources 2020-21 - All Funds

User Fees	\$ 5,662,621
General Fund	\$ 5,689,161
County	\$ 2,677,102
Occupation Tax	\$ 1,850,880
State-Federal	\$ 28,000
Other	\$ 30,900
Total	\$ 15,938,664

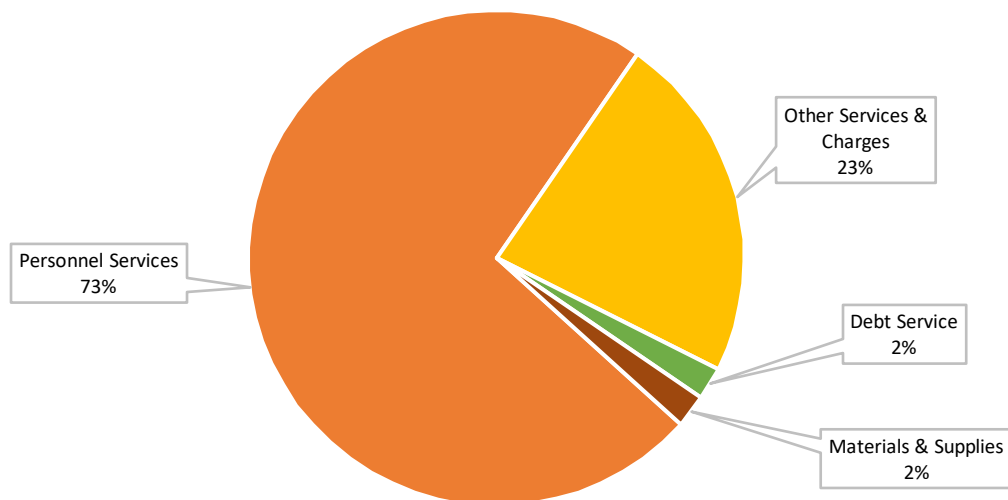
Total Expenditures Budget 2020-21 - All Funds

Personnel Services	\$ 11,623,391
Other Services & Charges	\$ 3,638,993
Debt Service	\$ 335,705
Materials & Supplies	\$ 340,575
Total	\$ 15,938,664

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



HEALTH DEPARTMENT

Mission

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

Significant Changes

Health Fund

- Increase 0.75 FTE for Childhood Lead Poisoning Prevention Program.
- Consolidated Restaurant Beverage Server Training Programing into Health Fund.
- Assume administration of City and County Flu Vaccines Program.
- Cost saving initiatives and changes to demand for some programming allow for reductions to various lab supplies, microfilming, contractual services, software, and telephone expenses \$85,620.
- 3% fee increase in Environmental Public Health. Reduction in fees for CHS Public Health Clinic due to changes in National Refugee Program.
- Increase projected for Dental Services based on increasing number of services.

Animal Control

- Cost saving initiatives have allowed for reductions to postage and mileage \$7,500.

HEALTH DEPARTMENT

Outcome, Goals and Performance Measures

Health Outcome, Goals and Performance Measures		2018-19 Actual	2019-2020 Target	2020-2021 Target
Outcome	Safe and Healthy City			
Goal	Provide safe, clean, attractive neighborhoods			
Measure	90% of investigations (contact tracing) for reportable communicable disease are initiated in 24 hours.	NA	NA	90%
Outcome	Safe and Healthy City			
Goal	Provide safe, clean, attractive neighborhoods			
Measure	90% of nuisance complaints on garbage problems are resolved within 30 days	84.20%	90%	90%
Outcome	Safe and Healthy City			
Goal	Prevent human exposure to environmental hazards			
Measure	Assure good air quality at least 90% of days measured	93.10%	90%	90%
Outcome	Safe and Healthy City			
Goal	Prevent human exposure to environmental hazards			
Measure	Maintain the rate (per 100,000 population) of food safety complaints at less than 140 per year and food borne illness reports at less than 40 per year	138.90%	<140%	<140%
Outcome	Safe and Healthy City			
Goal	Support vulnerable populations			
Measure	Reduce the number of children needing a dental screening because they have not seen a dentist in the past 12 months to 25% or less	26.9%	<25%	<25%
Outcome	Safe and Healthy City			
Goal	Reduce injury			
Measure	Decrease the rate of individuals in Lincoln injured by dog bites that resulted in emergency care to less than 60 incidents (per 100,000 population)	64	<60	<60
Outcome	Strong and Resilient City			
Goal	Prevent human exposure to environmental hazards			
Measure	Divert at least 100,000 pounds (50 tons) of toxic material from the landfill annually from household hazardous waste collections	106,163	100,000	100,000

Linc/Lanc Co Health Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 4,038	\$ -	\$ -
Fees and Fines	\$ 2,408,363	\$ 2,530,600	\$ 2,603,608
Intergovernmental	\$ 2,442,427	\$ 2,609,234	\$ 2,705,102
Interest	\$ 80,640	\$ 15,000	\$ 30,100
Charges for Services	\$ 606,777	\$ 711,815	\$ 645,267
Transfers	\$ 5,957,218	\$ 6,141,340	\$ 6,655,978
Total Revenues	\$ 11,499,463	\$ 12,007,989	\$ 12,640,055
Capital Outlay - Equipment	\$ 363,142	\$ -	\$ -
Personnel Services	\$ 8,748,149	\$ 9,401,807	\$ 9,611,201
Materials & Supplies	\$ 191,124	\$ 236,225	\$ 234,075
Other Services & Charges	\$ 2,223,243	\$ 2,030,400	\$ 2,459,074
Debt Service	\$ 342,099	\$ 339,555	\$ 335,705
	\$ 184,590	\$ -	\$ -
Total Expenditures	\$ 12,052,347	\$ 12,007,987	\$ 12,640,055

HEALTH DEPARTMENT

Animal Control Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Fees and Fines	\$ 1,652,380	\$ 1,774,587	\$ 1,769,211
Interest	\$ 5,025	\$ -	\$ -
Charges for Services	\$ 169	\$ -	\$ -
Transfers	\$ 843,306	\$ 910,448	\$ 884,063
Total Revenues	\$ 2,500,880	\$ 2,685,035	\$ 2,653,274
Capital Outlay - Equipment	\$ 6,199	\$ -	\$ -
Personnel Services	\$ 1,416,034	\$ 1,594,000	\$ 1,530,035
Materials & Supplies	\$ 94,726	\$ 98,100	\$ 103,600
Other Services & Charges	\$ 956,160	\$ 992,935	\$ 1,019,639
Total Expenditures	\$ 2,473,119	\$ 2,685,035	\$ 2,653,274

Title V Clean Air Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Fees and Fines	\$ 741,456	\$ 625,961	\$ 644,535
Interest	\$ 12,705	\$ -	\$ 800
Total Revenues	\$ 754,161	\$ 625,961	\$ 645,335
Capital Outlay - Equipment	\$ 3,629	\$ -	\$ -
Personnel Services	\$ 433,082	\$ 501,286	\$ 482,155
Materials & Supplies	\$ 1,832	\$ 2,900	\$ 2,900
Other Services & Charges	\$ 124,485	\$ 121,775	\$ 160,280
Total Expenditures	\$ 563,028	\$ 625,961	\$ 645,335

Responsible Beverage Server Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 30	\$ -	\$ -
Fees and Fines	\$ 83,050	\$ 83,201	\$ -
Interest	\$ 2,451	\$ 300	\$ -
Total Revenues	\$ 85,531	\$ 83,501	\$ -
Personnel Services	\$ 9,491	\$ 58,196	\$ -
Materials & Supplies	\$ -	\$ 50	\$ -
Other Services & Charges	\$ 63,323	\$ 25,255	\$ -
Total Expenditures	\$ 72,814	\$ 83,501	\$ -



HEALTH DEPARTMENT

HEALTH PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
HEALTH FUND			
DIRECTOR'S OFFICE	5.00	5.00	5.00
HEALTH PROMOTION, DATA & EVAL.	10.50	10.50	10.50
INFO. & FISCAL MANAGEMENT	7.25	7.25	8.25
ENVIRONMENTAL HEALTH	30.50	30.75	31.50
DENTAL	9.00	9.52	9.50
COMMUNITY HEALTH SERV.	29.20	29.20	29.45
TOTAL HEALTH FUND	91.45	92.22	94.20
ANIMAL CONTROL FUND	17.00	17.00	17.00
RESP. BEV. SERVER FUND	1.00	1.00	0.00
TITLE V FUND	5.25	5.25	5.00
TOTAL ALL FUNDS	114.70	115.47	116.20

POSITION DETAIL

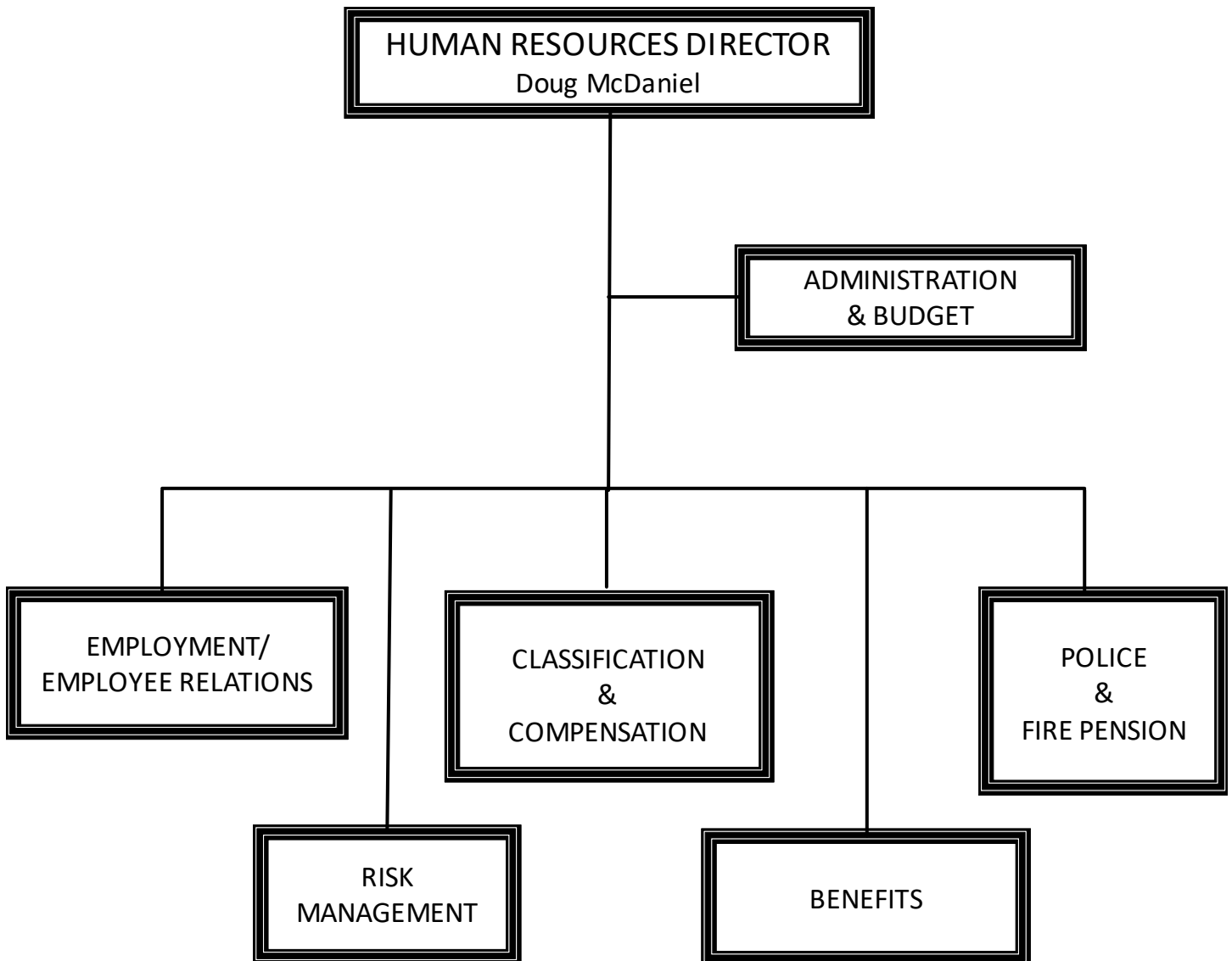
	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
HEALTH FUND				
SENIOR OFFICE ASSISTANT	N1032	9.00	9.00	8.45
OFFICE SPECIALIST	N1034	3.00	3.00	3.50
OFFICE MANAGER	N1036	3.25	3.25	4.25
ACCOUNT CLERK II	N1121	1.50	1.50	1.50
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
ACCOUNTANT	A1125	1.00	1.00	0.00
SYSTEMS SPECIALIST II	C1514	1.75	1.75	1.75
SYSTEM SUPERVISOR	M1520	1.00	1.00	1.00
GIS ANALYST	A1524	0.50	0.50	0.50
ADMINISTRATIVE AIDE II	A1632	1.00	1.00	1.00
COMM RESOURCE SPECIAL	C2408	1.75	1.75	1.75
PROGRAM MANAGER	A2413	1.00	1.00	2.00
HEALTH DIRECTOR	D3601	1.00	1.00	1.00
ASST. HEALTH DIRECTOR	M3602	1.00	1.00	1.00
PH EPIDEMIOLOGY SUPER	M3606	0.00	0.00	1.00
INFO & FISCAL SERV MGR	M3608	1.00	1.00	1.00
DENTAL ASSISTANT	N3611	3.00	3.00	3.00
DENTAL DIVISION MANAGER	M3612	0.00	0.00	1.00
DENTAL HYGIENIST II	A3614	1.00	1.00	1.00
DENTAL HYGIENIST SUPER	A3615	1.00	1.00	1.00
ENVIRON HEALTH SPEC I	C3620	4.00	4.00	3.00
ENVIRON HEALTH SPEC II	A3621	5.75	6.00	6.00
SR ENVIR HEALTH SPEC	A3622	9.75	9.75	12.25
PUB HEALTH EPIDEMIOLOGIST	A3623	1.00	1.00	1.00
ASST PH EPIDEMIOLOGIST	A3624	1.00	1.00	1.00

HEALTH DEPARTMENT

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
HEALTH FUND				
ENVIRON HEALTH SUPER	A3625	3.75	3.75	4.00
ENVIRO HEALTH EDUCATOR II	A3631	1.25	1.25	0.50
ENVIRO HEALTH ENGINEER II	A3641	0.50	0.50	0.50
ENVIRONMENTAL HEALTH MGR	M3654	1.00	1.00	1.00
LICENSED PRACTICAL NURSE	C3655	0.50	0.50	0.00
REGISTERED NURSE	A3659	2.50	2.50	0.00
PUBLIC HEALTH NURSE I	A3661	2.80	2.80	6.05
PUBLIC HEALTH NURSE II	A3662	6.00	6.00	5.00
PH NURSING SUPER	A3664	2.00	2.00	2.00
SR. PUBLIC HEALTH NURSE	A3665	3.15	3.15	4.15
QUALITY ASSURANCE COORD	A3668	1.00	1.00	1.00
COMM HEALTH SERV MGR	M3669	2.00	2.00	1.00
PUB HLTH LAB TECHNOLOGIST	A3674	0.75	0.75	1.00
PUB HEALTH LAB SCIENTIST	A3675	0.75	0.75	0.75
COMMU OUTREACH SPECIALIST	C3680	3.00	3.00	2.75
PUBLIC HEALTH EDUCATOR II	A3683	1.75	1.75	0.75
PUB. HEALTH EDUCATOR III	A3684	2.00	2.00	2.00
PUBLIC HEALTH ED MANAGER	M3685	1.00	1.00	1.00
PROFESSIONAL/TECH WORKER	U4904	0.50	1.02	0.80
TOTAL HEALTH FUND		91.45	92.22	94.20
ANIMAL CONTROL FUND				
OFFICE MANAGER	N1036	1.00	1.00	1.00
ANIMAL CONTROL OFFICER I	N3690	6.00	6.00	6.00
ANIMAL CONTROL OFFICER II	N3691	3.00	3.00	3.00
ANIMAL CONTROL FLD SUPER	C3692	1.00	1.00	1.00
ANIMAL CONTROL MGR	M3693	1.00	1.00	1.00
ANIMAL CONTROL DISPATCHER	N3695	5.00	5.00	5.00
TOTAL ANIMAL CONTROL FUND		17.00	17.00	17.00
RESP. BEV. SERVER FUND				
SENIOR OFFICE ASSISTANT		1.00	1.00	0.00
TOTAL RESP. BEV. SERVER FUND		1.00	1.00	0.00
TITLE V FUND				
SENIOR OFFICE ASSISTANT	N1032	0.50	0.50	0.50
ENVIRON HEALTH SPEC I	C3620	1.00	1.00	0.00
ENVIRON HEALTH SPEC II	A3621	2.00	2.00	3.00
SR ENVIR HEALTH SPEC	A3622	0.50	0.50	0.50
ENVIRON HEALTH SUPER	A3625	1.25	1.25	1.00
TOTAL TITLE V FUND		5.25	5.25	5.00
TOTAL ALL FUNDS		114.70	115.47	116.20

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HUMAN RESOURCES DEPARTMENT

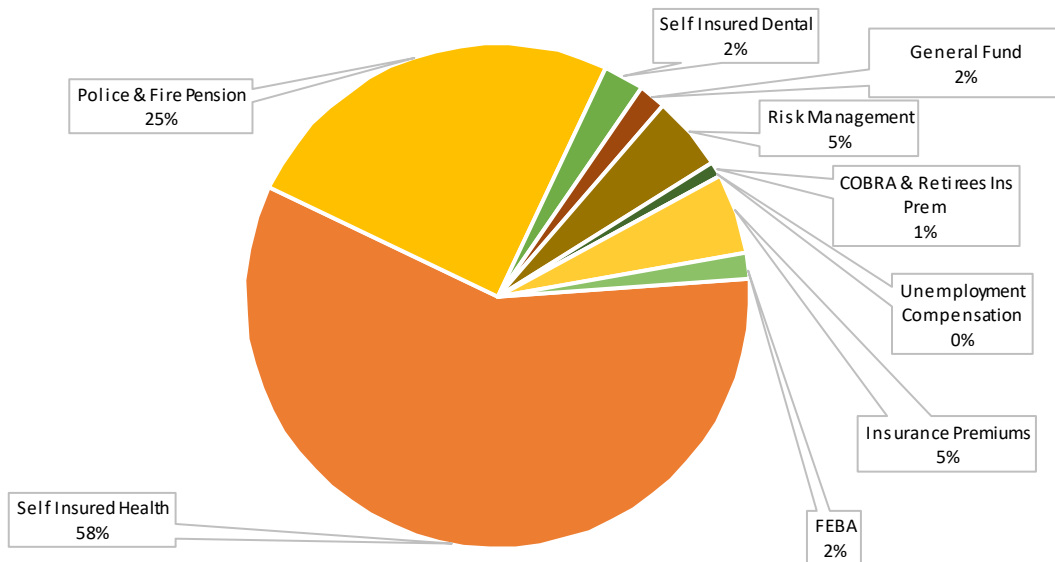


HUMAN RESOURCES DEPARTMENT

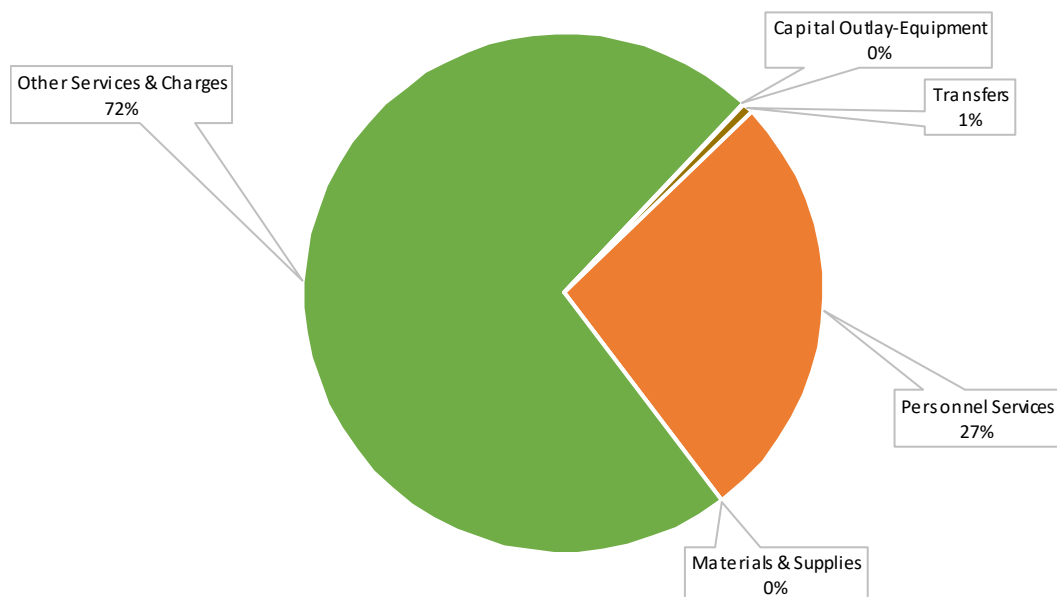
Total Funding Sources 2020-21 - All Funds	
Self Insured Health	\$ 46,743,758
Police & Fire Pension	\$ 20,031,281
Self Insured Dental	\$ 2,066,589
General Fund	\$ 1,456,306
Risk Management	\$ 3,805,968
COBRA & Retirees Ins Prem	\$ 744,081
Unemployment Compensation	\$ 50,000
Insurance Premiums	\$ 4,117,689
FEBA	\$ 1,284,951
Total	\$ 80,300,623

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 21,565,018
Materials & Supplies	\$ 22,790
Other Services & Charges	\$ 58,149,095
Capital Outlay-Equipment	\$ 2,250
Transfers	\$ 561,470
Total	\$ 80,300,623

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



HUMAN RESOURCES DEPARTMENT

Mission

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

Significant Changes

- Increase in Other Services and Charges is due to increased funding for enhanced information systems technology security and new allocation of information services costs.
- Risk Management includes \$101,040 each year for claims management software.

Outcome, Goals and Performance Measures

Human Resources Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Innovative and Operationally Excellent City			
Goal	Efficient & effective application of public resources			
Measure	Time to fill position	N/A	< 18.0 days	< 15.0 days
Outcome	Innovative and Operationally Excellent City			
Goal	Qualified, experienced, and productive workforce			
Measure	Total turn over of FT and PT staff	N/A	<8.0%	< 8.0%
Outcome	Innovative and Operationally Excellent City			
Goal	Efficient & effective application of public resources			
Measure	1st year loss rate	N/A	11.50%	10.50%

General Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 507,246	\$ 376,589	\$ 540,425
Charges for Services	\$ 121,238	\$ 119,655	\$ 171,116
Total Revenue	\$ 628,484	\$ 496,244	\$ 711,541
Personnel Services	\$ 921,044	\$ 1,134,568	\$ 1,148,667
Materials & Supplies	\$ 8,261	\$ 8,950	\$ 9,330
Other Services & Charges	\$ 157,436	\$ 287,360	\$ 298,309
Capital Outlay-Equipment	\$ 5,386	\$ -	\$ -
Total Expenditures	\$ 1,092,127	\$ 1,430,878	\$ 1,456,306

HUMAN RESOURCES DEPARTMENT

Workers Comp Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 81,589	\$ 79,000	\$ 99,000
Intergovernmental	\$ 2,936,266	\$ 3,071,005	\$ 3,066,627
Interest	\$ 325,420	\$ 140,000	\$ 5,000
Charges for Services	\$ 38,982	\$ 130,000	\$ 130,000
Donations/Contributions	\$ 1,000,732	\$ 1,301,995	\$ 1,301,995
Transfers	\$ 30,621	\$ -	\$ -
Total Revenue	\$ 4,413,610	\$ 4,722,000	\$ 4,602,622

Personnel Services	\$ 650,638	\$ 737,062	\$ 736,087
Materials & Supplies	\$ 7,727	\$ 9,160	\$ 9,160
Other Services & Charges	\$ 2,633,716	\$ 513,819	\$ 3,058,471
Capital Outlay-Equipment	\$ 1,771	\$ 2,250	\$ 2,250
Total Expenditures	\$ 3,293,852	\$ 1,262,291	\$ 3,805,968

Police & Fire Pension Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 2,500,000	\$ 4,700,000	\$ 6,567,115
Taxes	\$ 7,278,288	\$ 7,370,244	\$ 8,840,055
Interest	\$ 25,115	\$ 2,007,000	\$ 7,000
Donations/Contributions	\$ 4,096,100	\$ 4,298,684	\$ 4,617,111
Total Revenues	\$ 13,899,503	\$ 18,375,928	\$ 20,031,281

Personnel Services	\$ 7,363,364	\$ 18,191,345	\$ 19,680,264
Materials & Supplies	\$ 2,893	\$ 4,300	\$ 4,300
Other Services & Charges	\$ 5,231,377	\$ 647,790	\$ 346,717
Capital Outlay-Equipment	\$ 3,290	\$ -	\$ -
Total Expenditures	\$ 12,600,924	\$ 18,843,435	\$ 20,031,281

Self Insured Dental Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 1,142,426	\$ 1,209,948	\$ 1,559,794
Interest	\$ 19,701	\$ 6,624	\$ -
Donations/Contributions	\$ 637,310	\$ 771,782	\$ 600,423
Transfers	\$ 21,274	\$ 25,983	\$ 28,448
Total Revenues	\$ 1,820,711	\$ 2,014,337	\$ 2,188,665

Other Services & Charges	\$ 1,743,701	\$ 1,854,360	\$ 2,066,589
Total Expenditures	\$ 1,743,701	\$ 1,854,360	\$ 2,066,589

HUMAN RESOURCES DEPARTMENT

Self Insured Health Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 478,728	\$ -	\$ -
Intergovernmental	\$ 28,315,382	\$ -	\$ -
Interest	\$ 310,012	\$ 102,672	\$ 25,000
Donations/Contributions	\$ 8,567,645	\$ 47,050,800	\$ 44,008,309
Transfers	\$ 480,517	\$ 439,320	\$ 567,156
Total Revenues	\$ 38,152,284	\$ 47,592,792	\$ 44,600,465

Other Services & Charges	\$ 36,588,568	\$ 47,592,755	\$ 46,727,758
Transfers	\$ -	\$ -	\$ 16,000
Total Expenditures	\$ 36,588,568	\$ 47,592,755	\$ 46,743,758

COBRA & Retirees Ins Premiums Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Interest	\$ 1,827	\$ 628	\$ -
Donations/Contributions	\$ 761,563	\$ 641,238	\$ 673,300
Total Revenues	\$ 763,390	\$ 641,866	\$ 673,300

Other Services & Charges	\$ 265,193	\$ 279,232	\$ 279,232
Transfers	\$ 501,791	\$ 464,849	\$ 464,849
Total Expenditures	\$ 766,984	\$ 744,081	\$ 744,081

Unemployment Compensation Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Taxes	\$ 46,782	\$ 46,069	\$ 50,000
Interest	\$ 2,954	\$ 300	\$ -
Total Revenues	\$ 49,736	\$ 46,369	\$ 50,000

Personnel Services	\$ -	\$ 50,000	\$ -
Transfers	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ -	\$ 50,000	\$ 50,000

Damaged Property Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 180,000	\$ 100,000	\$ 100,000
Interest	\$ 3,547	\$ 1,000	\$ -
Donations/Contributions	\$ 254,417	\$ 300,000	\$ 300,000
Total Revenues	\$ 437,964	\$ 401,000	\$ 400,000
Other Services & Charges	\$ 331,166	\$ -	\$ 331,216
Transfers	\$ 30,621	\$ -	\$ 30,621
Total Expenditures	\$ 361,787	\$ -	\$ 361,837

HUMAN RESOURCES DEPARTMENT

Property Self-Ins Loss Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 55,155	\$ 48,914	\$ 48,914
Interest	\$ 14,858	\$ 4,000	\$ -
Donations/Contributions	\$ 64,903	\$ 50,000	\$ 50,000
Total Revenues	\$ 134,916	\$ 102,914	\$ 98,914

Other Services & Charges	\$ 27,161	\$ -	\$ 45,314
Total Expenditures	\$ 27,161	\$ -	\$ 45,314

Liability Self-Ins Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 493,786	\$ 489,716	\$ 489,716
Interest	\$ 88,704	\$ 20,000	\$ -
Donations/Contributions	\$ 292,548	\$ 210,284	\$ 210,284
Total Revenues	\$ 875,038	\$ 720,000	\$ 700,000

Other Services & Charges	\$ 189,088	\$ -	\$ 720,000
Total Expenditures	\$ 189,088	\$ -	\$ 720,000

Insurance Premiums Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ -	\$ 66,542	\$ 66,542
Intergovernmental	\$ 1,295,467	\$ 1,331,412	\$ 1,408,837
Interest	\$ 43,948	\$ 15,000	\$ -
Donations/Contributions	\$ 564,018	\$ 692,958	\$ 692,958
Total Revenues	\$ 1,903,433	\$ 2,105,912	\$ 2,168,337

Other Services & Charges	\$ 1,819,144	\$ -	\$ 2,142,794
Total Expenditures	\$ 1,819,144	\$ -	\$ 2,142,794

StarTran Self-Ins Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 129,000	\$ 129,000	\$ 153,000
Interest	\$ 26,368	\$ 12,000	\$ -
Total Revenues	\$ 155,368	\$ 141,000	\$ 153,000

Other Services & Charges	\$ 383,324	\$ -	\$ 165,000
Total Expenditures	\$ 383,324	\$ -	\$ 165,000

Excess Self-Ins Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Interest	\$ 12,534	\$ 4,000	\$ -
Total Revenues	\$ 12,534	\$ 4,000	\$ -

Other Services & Charges	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -

HUMAN RESOURCES DEPARTMENT

Police Self-Ins Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 217,000	\$ 226,000	\$ 271,000
Interest	\$ 38,130	\$ 15,000	\$ -
Total Revenues	\$ 255,130	\$ 241,000	\$ 271,000

Other Services & Charges	\$ 361,396	\$ -	\$ 202,011
Total Expenditures	\$ 361,396	\$ -	\$ 202,011

Auto Self-Ins Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 201,906	\$ 226,347	\$ 263,000
Interest	\$ 31,877	\$ 15,000	\$ -
Donations/Contributions	\$ 57,093	\$ 36,653	\$ 36,653
Total Revenues	\$ 290,876	\$ 278,000	\$ 299,653

Other Services & Charges	\$ 398,845	\$ -	\$ 314,653
Total Expenditures	\$ 398,845	\$ -	\$ 314,653

Long Term Disability Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 163,338	\$ 131,045	\$ 163,750
Interest	\$ 28,624	\$ 14,000	\$ -
Donations/Contributions	\$ 86,038	\$ 68,955	\$ 86,253
Total Revenues	\$ 278,000	\$ 214,000	\$ 250,003

Other Services & Charges	\$ 166,080	\$ -	\$ 166,080
Total Expenditures	\$ 166,080	\$ -	\$ 166,080

FEBA Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 1,174,710	\$ 1,247,758	\$ 1,310,146
Total Revenues	\$ 1,174,710	\$ 1,247,758	\$ 1,310,146

Other Services & Charges	\$ 1,140,023	\$ -	\$ 1,284,951
Total Expenditures	\$ 1,140,023	\$ -	\$ 1,284,951

HUMAN RESOURCES DEPARTMENT

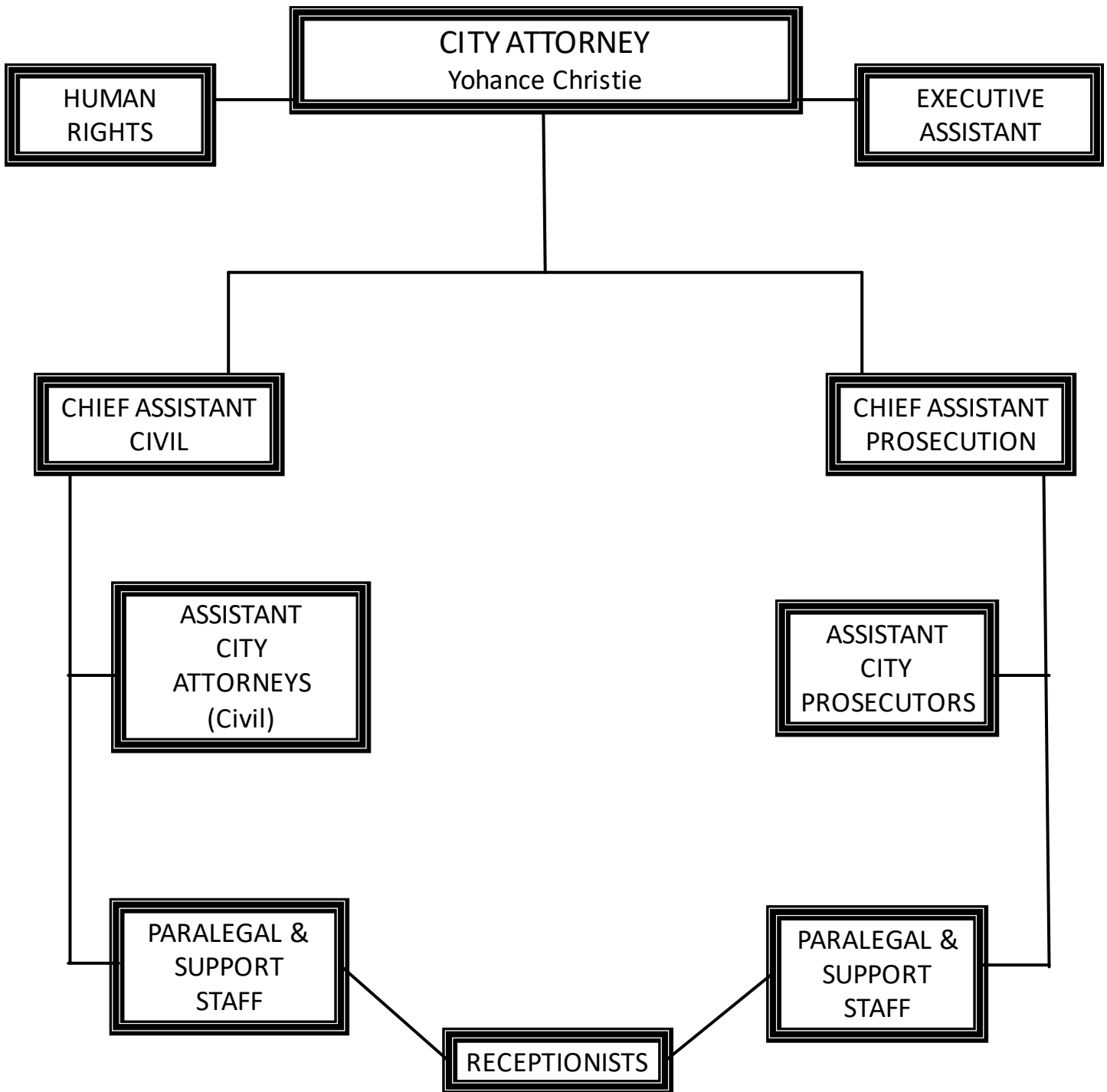
HUMAN RESOURCES PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND	15.00	15.00	15.00
RISK MANAGEMENT FUND	6.00	6.00	6.00
POLICE & FIRE PENSION FUND	1.00	1.00	1.00
TOTAL ALL FUNDS	22.00	22.00	22.00

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND				
EX. OFFICE SPECIALIST	X0034	1.00	1.00	1.00
HR GENERALIST	E0607	4.00	4.00	4.00
COMPENSATION TECH II	E0610	1.00	1.00	1.00
HUMAN RESOURCES CLERK	X0612	2.00	2.00	2.00
EMPLOYMENT TECHNICIAN II	E0614	2.00	2.00	2.00
BENEFITS SPECIALIST	W0615	1.00	1.00	1.00
H.R. COORDINATOR	W0617	1.00	1.00	1.00
COMPENSATION MANAGER	W0618	1.00	1.00	1.00
HUMAN RESOURCES DIRECTOR	D0619	1.00	1.00	1.00
H.R. OPERATIONS SPEC	E0634	1.00	1.00	1.00
TOTAL GENERAL FUND		15.00	15.00	15.00
RISK MANAGEMENT FUND				
EX. OFFICE SPECIALIST	X0034	1.00	1.00	1.00
RISK MANAGER	W1320	1.00	1.00	1.00
WORKERS COMP CLAIMS SPEC	E1321	1.00	1.00	1.00
CLAIMS & INSURANCE COOR	W1322	1.00	1.00	1.00
SAFETY & TRAINING COOR	W1324	1.00	1.00	1.00
WORKERS COMP CLAIMS COOR	W1326	1.00	1.00	1.00
TOTAL RISK MANAGEMENT FUND		6.00	6.00	6.00
POLICE & FIRE PENSION FUND				
PENSION OFFICER	M0620	1.00	1.00	1.00
TOTAL POLICE & FIRE PENSION FUND		1.00	1.00	1.00
TOTAL FTE ALL FUNDS		22.00	22.00	22.00

LAW DEPARTMENT



LAW DEPARTMENT

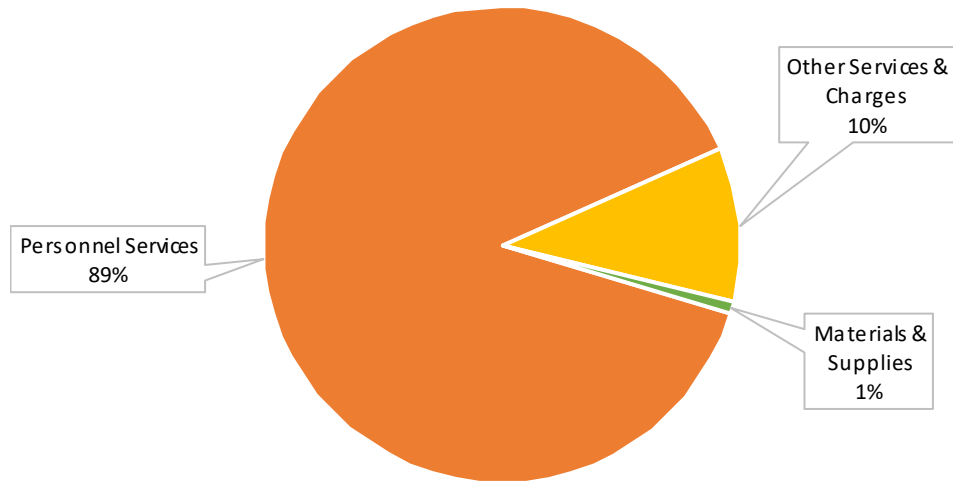
Total Funding Sources 2020-21 - All Funds

General Fund	\$ 3,474,529
Grants in Aid Fund	\$ 83,050
Total	\$ 3,557,579

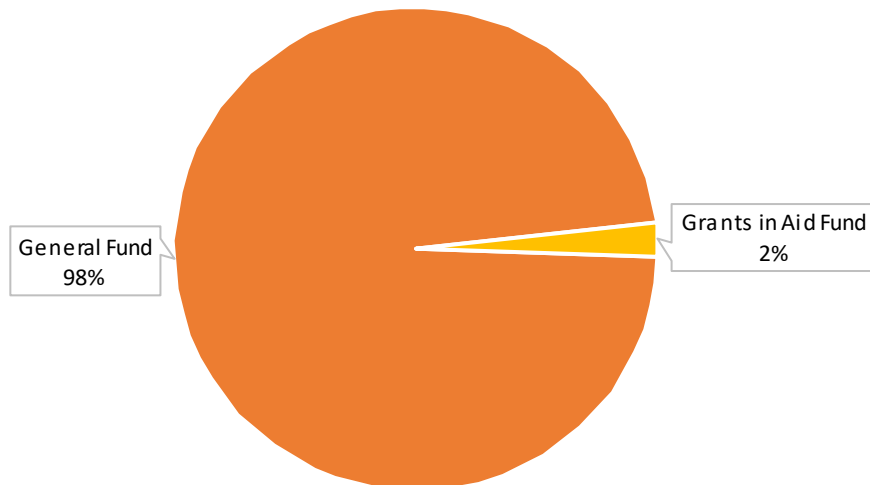
Total Expenditures Budget 2020-21 - All Funds

Personnel Services	\$ 3,160,525
Other Services & Charges	\$ 366,854
Materials & Supplies	\$ 30,200
Total	\$ 3,557,579

Total Expenditures Budget 2020-21 All Funds



Total Funding Sources 2020-21 All Funds



LAW DEPARTMENT

Mission

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



Significant Changes

None

Outcome, Goals and Performance Measures

Law Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Innovative and Operationally Excellent City			
Goal	Effectively protect the City's interests			
Measure	In-house hourly rate less than private sector	\$137.21	Less than \$200	Less than \$200
Outcome	Equitable and Inclusive City			
Goal	Fair resolution to discrimination complaints			
Measure	Maintain on-time case turnaround 67% of time	50%	67%	67%
Outcome	Safe and Healthy City			
Goal	Maintaining a low crime rate			
Measure	Conviction rate	97.5%	Above 90%	Above 90%

General Fund Budget		Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$	3,500	\$ -	\$ -
Intergovernmental	\$	171,786	\$ 181,230	\$ 167,406
Charges for Services	\$	21,496	\$ 15,400	\$ 15,400
Total Revenue	\$	196,782	\$ 196,630	\$ 182,806
Capital Outlay - Equipment	\$	14,081	\$ -	\$ -
Personnel Services	\$	2,899,017	\$ 3,107,751	\$ 3,090,975
Materials & Supplies	\$	35,169	\$ 35,200	\$ 30,200
Other Services & Charges	\$	324,378	\$ 292,696	\$ 353,354
Total Expenditures	\$	3,272,645	\$ 3,435,647	\$ 3,474,529

LAW DEPARTMENT

Grants In Aid Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 91,822	\$ 72,000	\$ 85,200
Charges for Services	\$ 290	\$ -	\$ -
Total Revenue	\$ 92,112	\$ 72,000	\$ 85,200

Personnel Services	\$ 70,397	\$ 57,756	\$ 69,550
Materials & Supplies	\$ 310	\$ -	\$ -
Other Services & Charges	\$ 12,394	\$ 14,250	\$ 13,500
Total Expenditures	\$ 83,101	\$ 72,006	\$ 83,050



LAW PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND			
HUMAN RIGHTS	3.70	3.70	3.40
LAW	29.00	29.00	29.00
TOTAL GENERAL FUND	32.70	32.70	32.40
GRANTS-IN-AID FUND			
HUMAN RIGHTS/EEOC	0.40	0.40	0.50
HUMAN RIGHTS/HUD	0.40	0.40	0.60
TOTAL GRANTS-IN-AID FUND	0.80	0.80	1.10
TOTAL ALL FUNDS	33.50	33.50	33.50

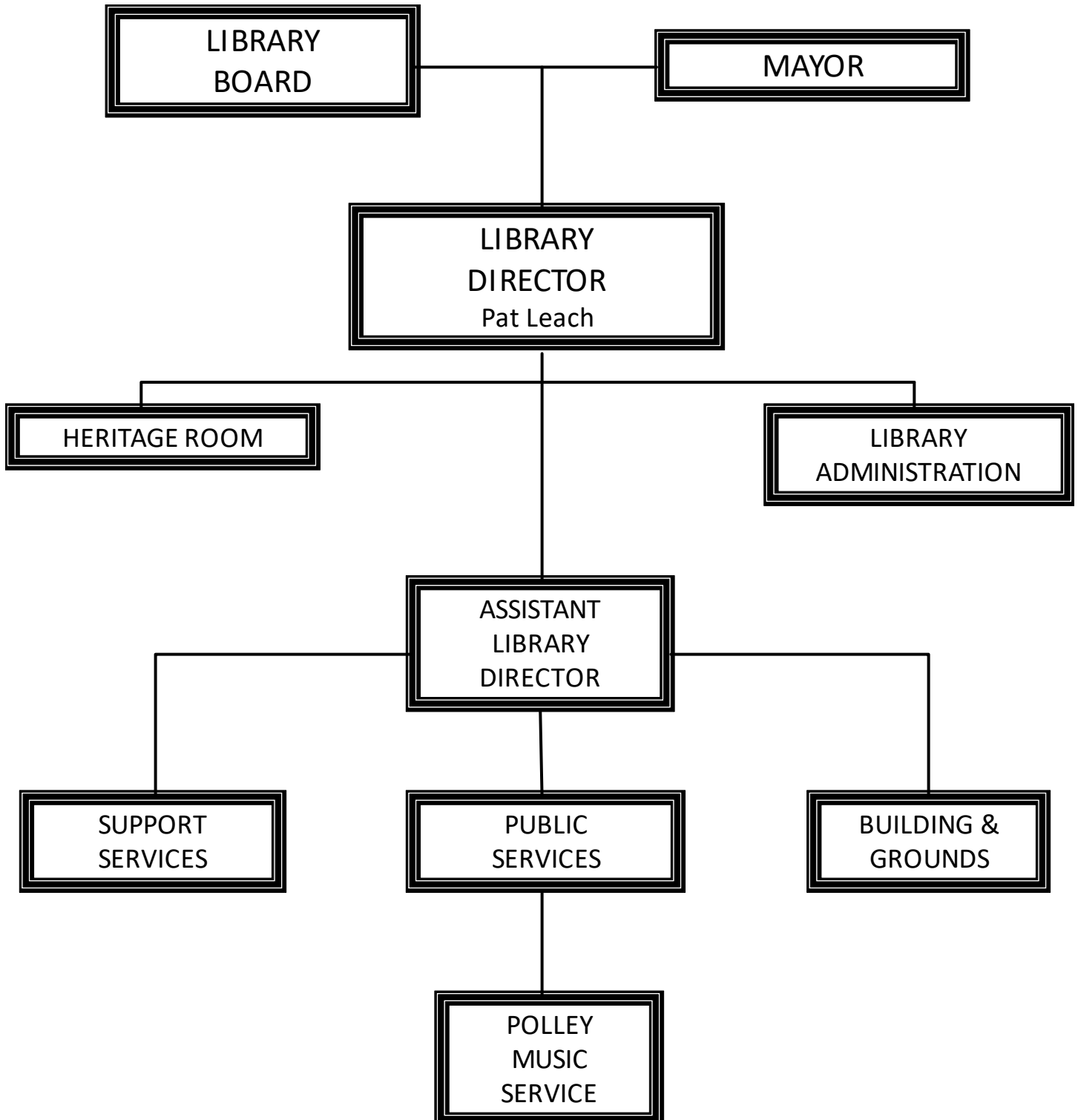
LAW DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
GENERAL FUND				
PROSECUTION ASSISTANT	X0024	4.00	4.00	4.00
LEGAL SECRETARY	X0026	3.00	3.00	3.00
PARALEGAL	X0028	2.00	2.00	2.00
EX. SR. OFFICE SPECIALIST	X0034	2.00	2.00	2.00
EXECUTIVE ASSISTANT	M0633	1.00	1.00	1.00
ATTORNEY I	M0705	2.00	2.00	1.00
ATTORNEY II	M0706	1.00	1.00	2.00
SENIOR ATTORNEY	M0707	11.00	11.00	11.00
CHIEF ASST CITY ATTORNEY	M0708	2.00	2.00	2.00
CITY ATTORNEY	D0710	1.00	1.00	1.00
SENIOR OFFICE ASSISTANT	N1032	0.10	0.10	0.00
SR CIVIL RIGHTS INVESTIGA	C2254	1.60	1.60	1.40
EQUITY/DIVERSITY OFFICER	M2255	1.00	1.00	1.00
COM. OUTREACH COORDINATOR	C2500	1.00	1.00	1.00
TOTAL GENERAL FUND		32.70	32.70	32.40
GRANTS-IN-AID FUND				
SENIOR OFFICE ASSISTANT	N1032	0.40	0.40	0.50
SR CIVIL RIGHTS INVESTIGA	C2254	0.40	0.40	0.60
TOTAL GRANTS-IN-AID FUND		0.80	0.80	1.10
TOTAL ALL FUNDS		33.50	33.50	33.50

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LIBRARY DEPARTMENT



LIBRARY DEPARTMENT

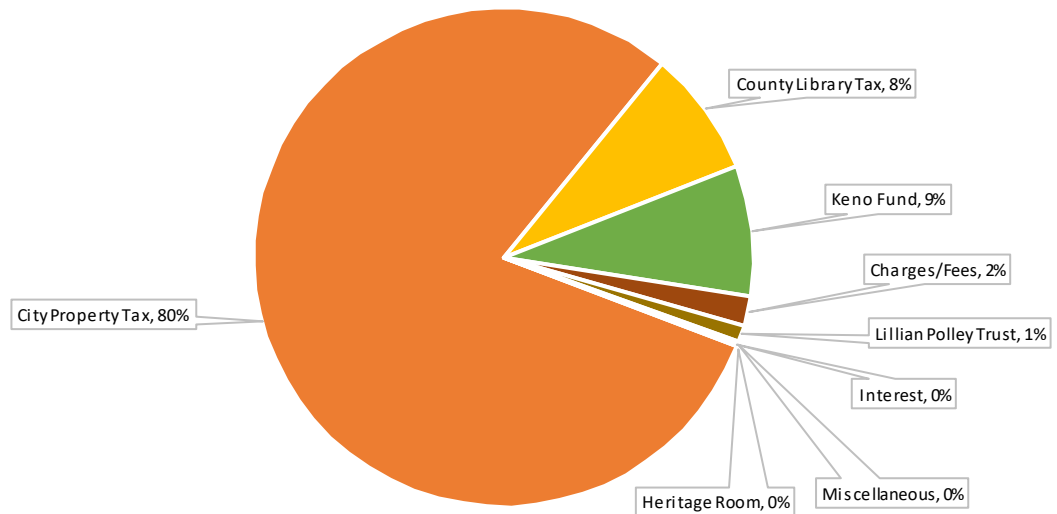
Total Funding Sources 2020-21 - All Funds

City Property Tax	\$ 8,699,956
County Library Tax	\$ 888,354
Keno Fund	\$ 920,661
Charges/Fees	\$ 205,550
Lillian Polley Trust	\$ 109,197
Heritage Room	\$ 32,191
Interest	\$ 9,500
Miscellaneous	\$ 450
Total	\$ 10,865,859

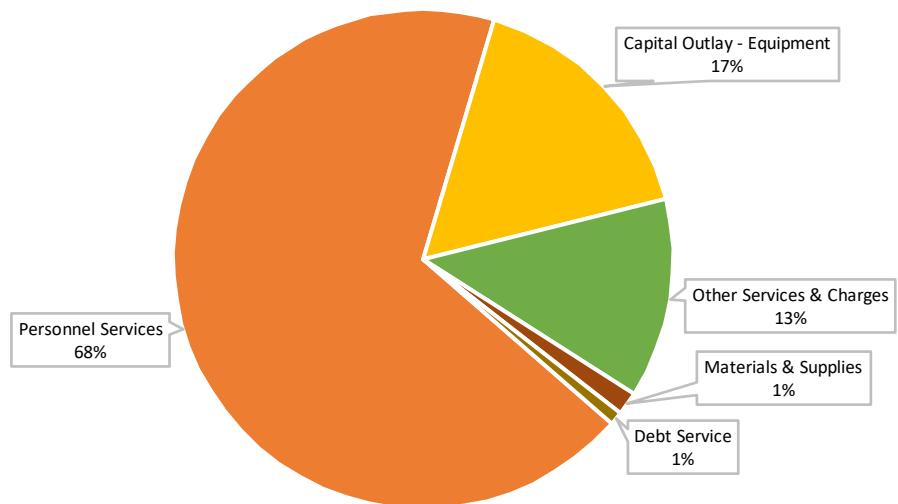
Total Expenditures Budget 2020-21 - All Funds

Personnel Services	\$ 7,411,132
Capital Outlay - Equipment	\$ 1,793,661
Other Services & Charges	\$ 1,409,166
Materials & Supplies	\$ 161,000
Debt Service	\$ 90,900
Total	\$ 10,865,859

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



LIBRARY DEPARTMENT

Mission

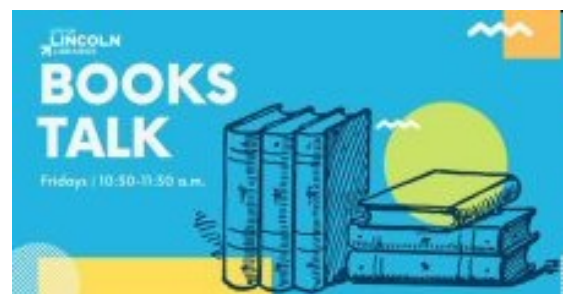
Lincoln City Libraries supports lifelong education for the Lincoln community through its support for learning, literature, and literacy. Within library buildings, people can check out books, DVDs, and CDs, attend special events such as preschool learning times or book groups, use library gathering spaces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

Significant Changes

- Addition of 0.5 FTE for the Read Aloud Lincoln Program.
- Reduction of 1.0 FTE System Specialist III.

Outcome, Goals and Performance Measures

Library Outcome, Goals and Performance Measures		2018-2019 Actual	2018-2019 Target	2020-2021 Target
Outcome	Vibrant City Economy and Quality of Life			
Goal	Maintain or increase rate of participation in reading programs.			
Measure	Youth ages 0-14: maintain rate of participation in the Summer Reading Program at 20% of total Lincoln/Lancaster County youth population with 50% successfully completing the program.	16.8 % Participate 40.1% completed	17.1 % Participate 48.7% completed	20.0 % Participate 50.0% completed
Outcome	Vibrant City Economy and Quality of Life			
Goal	Provide community services that enhance neighborhoods			
Measure	Maintain per capita check-out rate	9.8	9.8	9.8
Outcome	Vibrant City Economy and Quality of Life			
Goal	Provide community spaces and programs that enhance neighborhood vitality.			
Measure	Maintain number of annual meeting room bookings for community events.	1934	1844	1844



LIBRARY DEPARTMENT

Library Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Taxes	\$ 7,866,647	\$ 8,283,733	\$ 8,699,956
Intergovernmental	\$ 800,205	\$ 860,476	\$ 888,354
Fees and Fines	\$ 214,384	\$ 317,260	\$ 175,000
Charges for Services	\$ 33,598	\$ 33,550	\$ 30,550
Interest	\$ 36,402	\$ 9,500	\$ 9,500
Miscellaneous	\$ 1,073	\$ 450	\$ 450
Total Revenues	\$ 8,952,309	\$ 9,504,969	\$ 9,803,810

Personnel Services	\$ 6,881,967	\$ 7,535,702	\$ 7,279,994
Other Services & Charges	\$ 1,328,401	\$ 1,464,381	\$ 1,408,916
Capital Outlay - Equipment	\$ 834,392	\$ 866,300	\$ 863,000
Materials & Supplies	\$ 151,215	\$ 165,960	\$ 161,000
Debt Service	\$ 45,416	\$ -	\$ 90,900
Transfers	\$ 12,920	\$ -	\$ -
Total Expenditures	\$ 9,254,311	\$ 10,032,343	\$ 9,803,810

Heritage Room	Actual 2018-19	Budget 2019-20	Budget 2020-21
Donations/Contributions	\$ 39,789	\$ 33,148	\$ 33,076
Interest	\$ 1,320	\$ -	\$ -
Total Revenues	\$ 41,109	\$ 33,148	\$ 33,076

Personnel Services	\$ 27,034	\$ 34,826	\$ 32,191
Total Expenditures	\$ 27,034	\$ 34,826	\$ 32,191

Lillian Polley Trust	Actual 2018-19	Budget 2019-20	Budget 2020-21
Donations/Contributions	\$ 107,816	\$ 107,785	\$ 112,646
Interest	\$ 2,902	\$ -	\$ -
Total Revenues	\$ 110,718	\$ 107,785	\$ 112,646

Personnel Services	\$ 90,243	\$ 102,930	\$ 98,947
Capital Outlay - Equipment	\$ 6,942	\$ 10,000	\$ 10,000
Other Services & Charges	\$ -	\$ 250	\$ 250
Total Expenditures	\$ 97,185	\$ 113,180	\$ 109,197

LIBRARY DEPARTMENT

Library Keno Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 978,506	\$ 840,840	\$ 920,661
Total Revenues	\$ 978,506	\$ 840,840	\$ 920,661

Capital Outlay - Equipment	\$ 787,685	\$ 840,840	\$ 920,661
Materials & Supplies	\$ 7,922	\$ -	\$ -
Other Services & Charges	\$ 20,994	\$ -	\$ -
Transfers	\$ 127,271	\$ -	\$ -
Total Expenditures	\$ 943,872	\$ 840,840	\$ 920,661



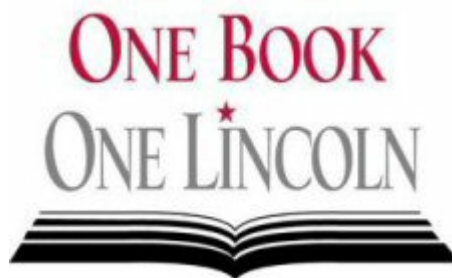
LIBRARY PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
ADMINISTRATION	6.80	6.80	7.80
PUBLIC SERVICE	84.09	84.09	84.24
SUPPORT SERVICES	14.15	14.15	12.50
BUILDINGS & GROUNDS	1.00	1.00	1.00
LIBRARY FUND	106.04	106.04	105.54
DONATIONS FUND	0.50	0.50	0.50
LILLIAN POLLEY TRUST FUND	1.00	1.00	1.00
TOTAL ALL FUNDS	107.54	107.54	107.04

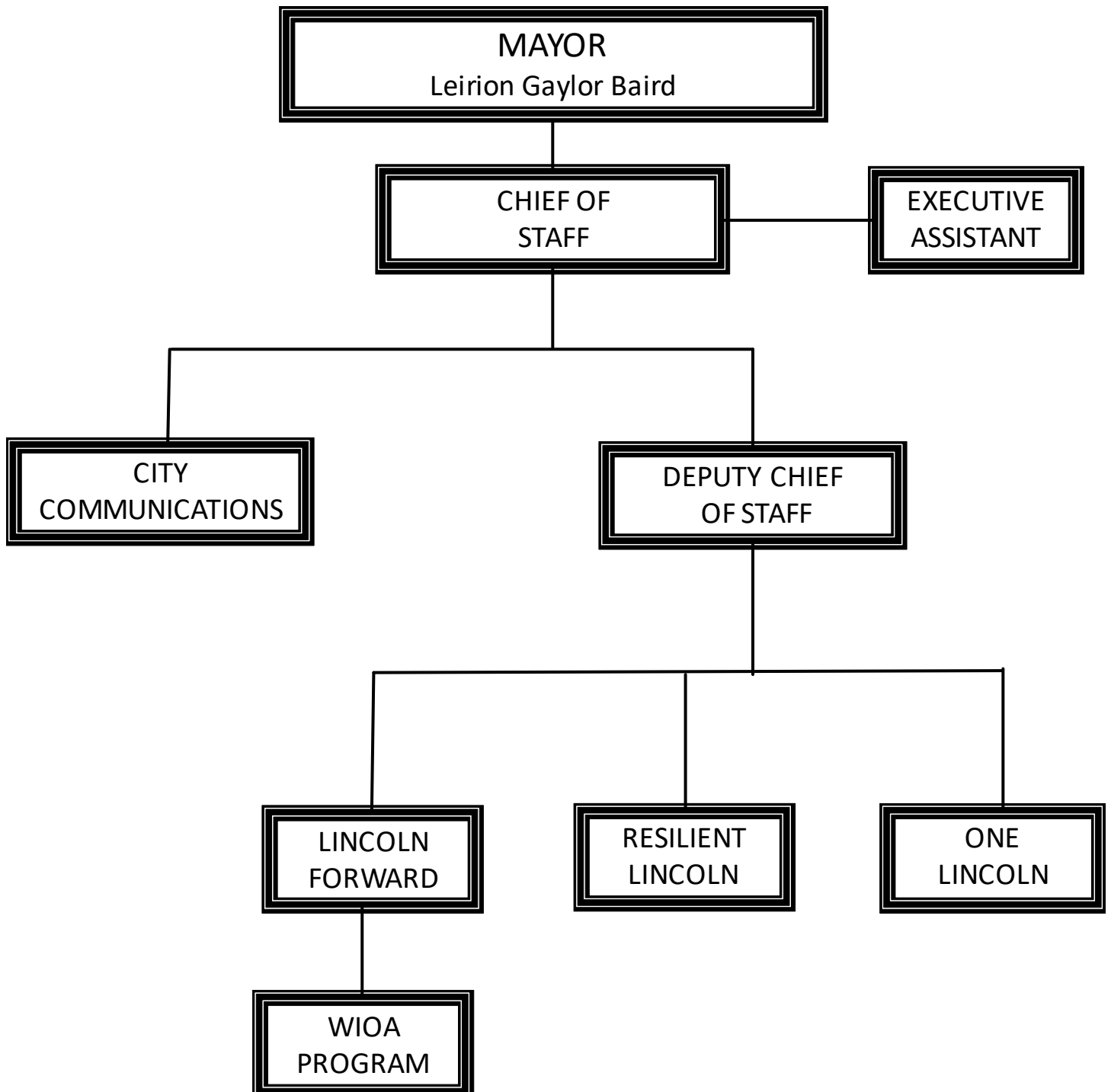
LIBRARY DEPARTMENT

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
LIBRARY FUND				
OFFICE SPECIALIST	N1034	2.00	2.00	2.00
ACCOUNT CLERK II	N1121	0.80	0.80	0.80
ACCOUNTANT	A1125	1.00	1.00	1.00
NETWORK ADMINISTRATOR I	A1484	1.00	1.00	1.00
SYSTEMS SPECIALIST III	C1516	2.00	2.00	1.00
SYSTEM SUPERVISOR	M1520	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
PUBLIC INFO SPEC I	C1641	0.00	0.00	1.00
LIBRARY SERVICE ASSOCIATE	C4114	50.08	50.08	49.25
LIBRARY SERVICE SUPER	A4115	5.75	5.75	5.75
LIBRARIAN	A4116	8.75	8.75	9.25
LIBRARY MANAGER	A4117	7.00	7.00	7.00
LIBRARY COORDINATOR	A4118	3.00	3.00	3.00
ASST LIBRARY DIRECTOR	M4130	1.00	1.00	1.00
LIBRARY DIRECTOR	D4132	1.00	1.00	1.00
ENTRY LEVEL WORKER	U4901	17.44	17.44	17.27
INTERMEDIATE LEVEL WORKER	U4902	1.75	1.75	1.75
PROFESSIONAL/TECH WORKER	U4904	0.47	0.47	0.47
BUILDING SUPERINTENDENT	A5110	1.00	1.00	1.00
TOTAL LIBRARY FUND		106.04	106.04	105.54
HERITAGE ROOM				
LIBRARIAN	A4116	0.50	0.50	0.50
TOTAL DONATIONS FUND		0.50	0.50	0.50
LILLIAN POLLEY TRUST FUND				
LIBRARY MANAGER	A4117	1.00	1.00	1.00
TOTAL LILLIAN POLLEY FUND		1.00	1.00	1.00
TOTAL ALL FUNDS		107.54	107.54	107.04



MAYOR'S DEPARTMENT

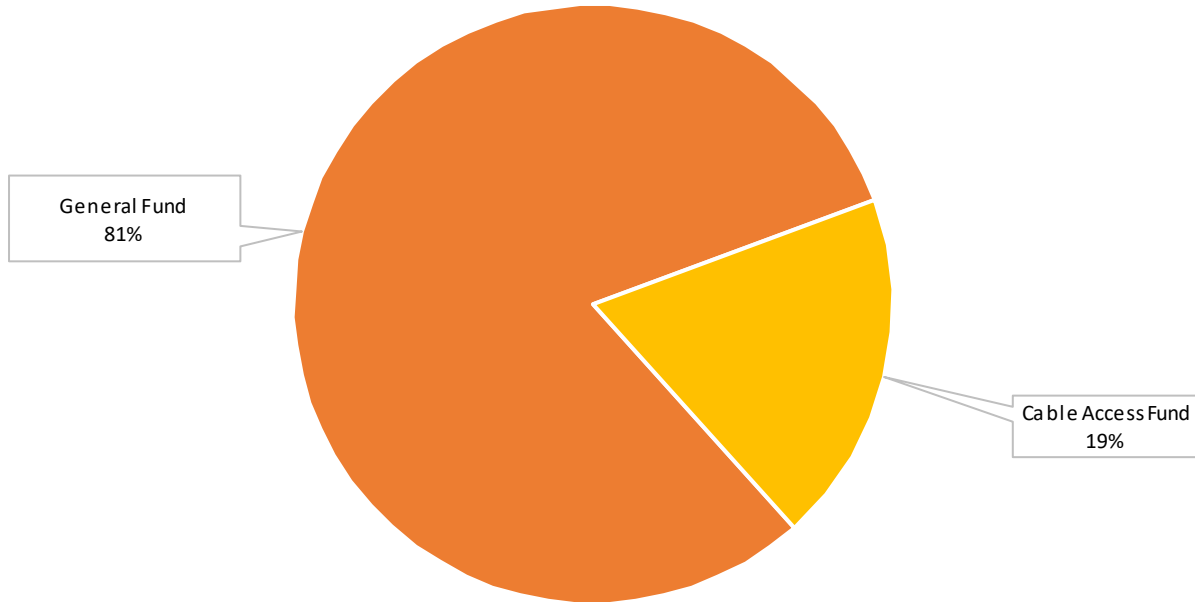


MAYOR'S DEPARTMENT

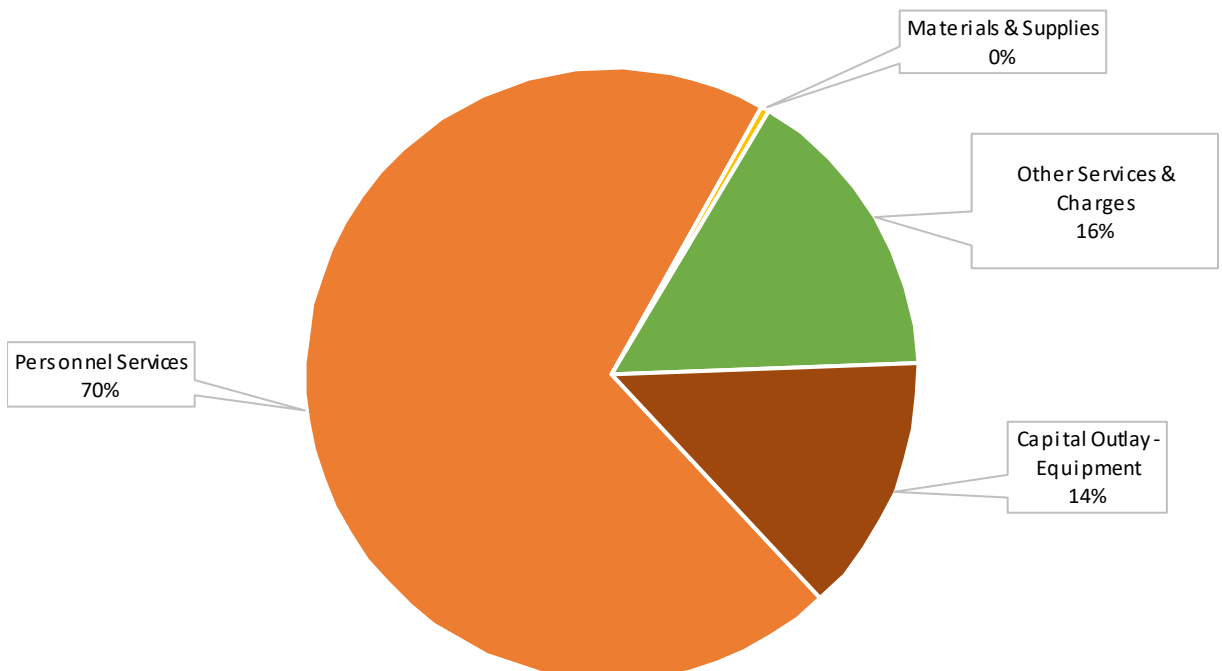
Total Funding Sources 2020-21 - All Funds	
General Fund	\$ 1,484,471
Cable Access Fund	\$ 347,140
Total	\$ 1,831,611

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 1,283,888
Materials & Supplies	\$ 7,675
Other Services & Charges	\$ 290,048
Capital Outlay - Equipment	\$ 250,000
Total	\$ 1,831,611

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



MAYOR'S DEPARTMENT

Mission

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

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

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

Significant Changes

- City Communications reduced revenue amount expended from outside agencies for video work to reflect more recent numbers.
- Aging Partners has become their own department and is no longer in the Mayor's Department.
- Mayor's Office will delay hiring a vacant Excluded Office Specialist for 6 months.

General Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Fees and Fines	\$ 34,000	\$ -	\$ -
Intergovernmental	\$ 2,414	\$ 34,000	\$ 25,820
Charges for Services	\$ 69,197	\$ 113,131	\$ 36,000
Transfers	\$ 48,132	\$ 47,023	\$ 71,631
Total Revenue	\$ 153,743	\$ 194,154	\$ 133,451
Personnel Services	\$ 1,376,202	\$ 1,357,704	\$ 1,256,212
Materials & Supplies	\$ 3,448	\$ 6,795	\$ 4,175
Other Services & Charges	\$ 160,747	\$ 195,414	\$ 224,084
Capital Outlay-Equipment	\$ 15,565	\$ -	\$ -
Transfers	\$ 10,000	\$ -	\$ -
Total Expenditures	\$ 1,565,962	\$ 1,559,913	\$ 1,484,471

MAYOR'S DEPARTMENT

Cable Access Television Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 71	\$ -	\$ -
Fines and Fees	\$ 236,414	\$ 248,859	\$ 224,000
Interest	\$ 18,014	\$ 4,262	\$ -
Total Revenue	\$ 254,499	\$ 253,121	\$ 224,000
Personnel Services	\$ 26,367	\$ 27,514	\$ 27,676
Materials & Supplies	\$ 6,629	\$ 14,300	\$ 3,500
Other Services & Charges	\$ 39,364	\$ 40,895	\$ 65,964
Capital Outlay - Equipment	\$ 879,806	\$ 400,000	\$ 250,000
Total Expenditures	\$ 952,166	\$ 482,709	\$ 347,140

MAYOR DEPARTMENT PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
CABLE ACCESS FUND	0.25	0.25	0.25
GENERAL FUND			
City Communications	5.75	5.75	5.75
Mayor's Office	9.95	9.95	9.50
WIOA Administration	1.00	1.00	1.00
TOTAL GENERAL FUND	16.70	16.70	16.25
TOTAL ALL FUNDS	16.95	16.95	16.50

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
CABLE ACCESS FUND				
PUBLIC INFO SPEC III	A1643	0.25	0.25	0.25
TOTAL CABLE ACCESS FUND		0.25	0.25	0.25
GENERAL FUND				
EX. OFFICE SPECIALIST	X0034	2.00	2.00	1.50
EXECUTIVE ASSISTANT	W0633	1.00	1.00	1.00
ADMIN ASST TO THE MAYOR	D0653	4.95	4.95	5.00
OMBUDSMAN	E0655	1.00	1.00	1.00
INTERNET SUPPORT SPECIAL.	N1466	1.00	1.00	1.00
PUBLIC INFO SPEC I	C1641	1.00	1.00	-
PUBLIC INFO SPEC II	A1642	2.00	2.00	3.00
PUBLIC INFO SPEC III	A1643	0.75	0.75	0.75
PUBLIC INFORMATION OFFICER	M1645	1.00	1.00	1.00
MAYOR	L1700	1.00	1.00	1.00
DEPT LIAISON/COMPLIANCE	W2023	1.00	1.00	-
PROGRAM MANAGER	A2413	-	-	1.00
TOTAL GENERAL FUND		16.70	16.70	16.25
TOTAL ALL FUNDS		16.95	16.95	16.50

MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGETS - FUND DESCRIPTIONS

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

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

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

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

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

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

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

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

General Fund/Unassigned Revenue – To account for revenues that support the entire City and not just one specific department. Major revenue sources include property tax on real estate and motor vehicles, sales tax and return on equity from LES.

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

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

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

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

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

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

MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGETS - SIGNIFICANT CHANGES

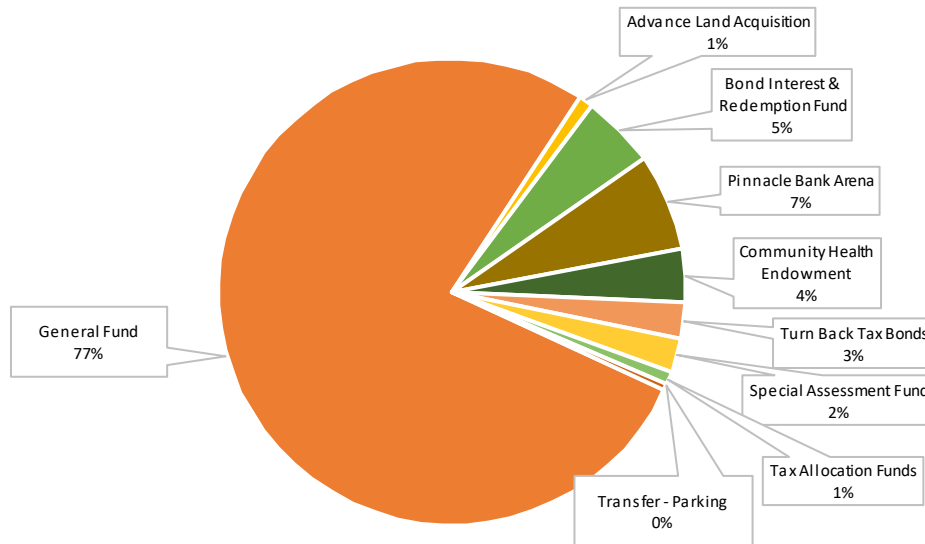
1. Health Insurance is projected to increase 3% and Dental Insurance is projected to increase 4%.
2. Social Security Fund is consolidated into General Fund/General Expense with other fringe benefits and General Fund/Centralized Payroll business units.
3. Unemployment Compensation Fund is consolidated into General Fund/General Expense with fringe benefits.
4. Savings are realized in General Expense Information Services line items due to a new cost allocation model allocating more cost directly to City departments.
5. Joint Budget Committee (JBC) funding is increased 3% each year.
6. Election Expense is budgeted for City Council at-large elections.
7. Non-restricted interest earnings will be transferred to General Fund to preserve essential tax-funded services (\$2.5 million).

MISCELLANEOUS BUDGETS

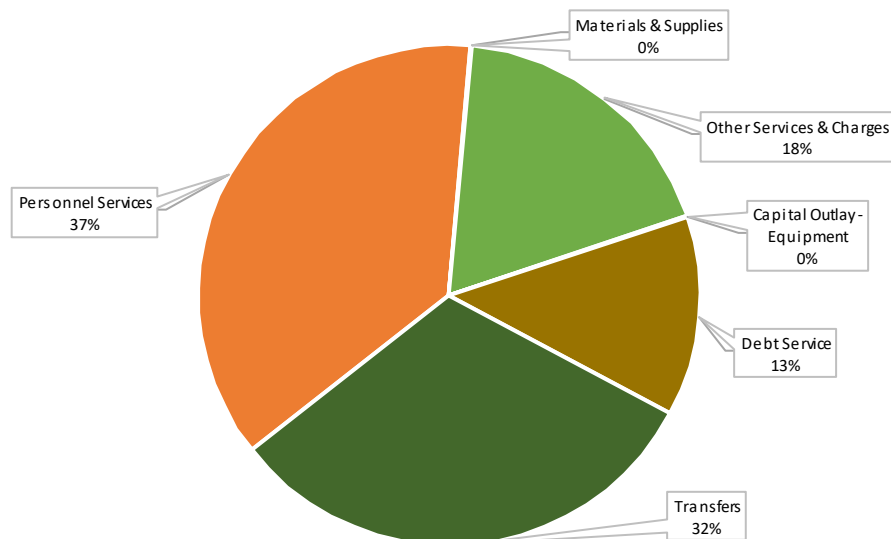
Total Funding Sources 2020-21 - All Funds	
General Fund	\$ 63,571,038
Advance Land Acquisition	\$ 870,000
Bond Interest & Redemption Fund	\$ 4,164,356
Pinnacle Bank Arena	\$ 5,541,692
Community Health Endowment	\$ 3,030,773
Turn Back Tax Bonds	\$ 2,063,674
Special Assessment Fund	\$ 1,884,426
Tax Allocation Funds	\$ 739,802
Transfer - Parking	\$ 400,000
Total	\$ 82,265,761

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 30,398,724
Materials & Supplies	\$ 16,472
Other Services & Charges	\$ 15,186,280
Capital Outlay - Equipment	\$ 85,000
Debt Service	\$ 10,568,462
Transfers	\$ 26,010,823
Total	\$ 82,265,761

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



MISCELLANEOUS BUDGETS

Advance Land Acquisition			
	Actual 2018-19	Budget 2019-20	Budget 2020-21
Misc	\$ 340,406	\$ -	\$ -
Interest	\$ 70,422	\$ -	\$ -
Charges for Services	\$ 936	\$ -	\$ -
Total Revenues	\$ 411,764	\$ -	\$ -
Other Services & Charges	\$ 6,122	\$ -	\$ 20,000
Transfers	\$ 193,117	\$ -	\$ 850,000
Total Expenditures	\$ 199,239	\$ -	\$ 870,000
Bond Interest & Redemption Fund			
	Actual 2018-19	Budget 2019-20	Budget 2020-21
Taxes	\$ 4,939,536	\$ 5,832,944	\$ 4,152,356
Interest	\$ 47,528	\$ 12,000	\$ 12,000
Total Revenues	\$ 4,987,064	\$ 5,844,944	\$ 4,164,356
Other Services & Charges	\$ 1,857	\$ -	\$ -
Debt Service	\$ 5,588,144	\$ 6,286,819	\$ 4,164,356
Total Expenditures	\$ 5,590,001	\$ 6,286,819	\$ 4,164,356
Cash Reserve Fund			
	Actual 2018-19	Budget 2019-20	Budget 2020-21
Interest	\$ 28,941	\$ 11,300	\$ -
Total Revenues	\$ 28,941	\$ 11,300	\$ -
Other Services & Charges	\$ 8,700	\$ -	\$ -
Total Expenditures	\$ 8,700	\$ -	\$ -
Community Health Endowment			
	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 7,552		
Interest	\$ 6,270,523	\$ 3,100,000	\$ 3,623,000
Donations	\$ 295	\$ -	\$ -
Total Revenues	\$ 6,278,370	\$ 3,100,000	\$ 3,623,000
Personnel Services	\$ 394,674	\$ 431,253	\$ 441,408
Materials & Supplies	\$ 4,282	\$ 6,372	\$ 6,372
Other Services & Charges	\$ 2,503,804	\$ 2,333,898	\$ 2,582,993
Total Expenditures	\$ 2,902,760	\$ 2,771,523	\$ 3,030,773

MISCELLANEOUS BUDGETS

Pinnacle Bank Arena	Actual 2018-19	Budget 2019-20	Budget 2020-21
Charges for Services	\$ 12,855,641	\$ 5,357,550	\$ 5,041,692
Total Revenues	\$ 12,855,641	\$ 5,357,550	\$ 5,041,692
Personnel Services	\$ 4,898,624	\$ 3,458,632	\$ 3,451,932
Other Services & Charges	\$ 7,342,666	\$ 1,898,918	\$ 2,089,760
Total Expenditures	\$ 12,241,290	\$ 5,357,550	\$ 5,541,692

Special Assessment Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Fees and Fines	\$ 1,604,848	\$ 1,881,625	\$ 1,887,063
Total Revenues	\$ 1,604,848	\$ 1,881,625	\$ 1,887,063
Other Services & Charges	\$ 156	\$ 3,363	\$ 3,363
Debt Service	\$ 286,573	\$ 281,725	\$ 281,163
Transfers	\$ 1,511,145	\$ 1,599,900	\$ 1,599,900
Total Expenditures	\$ 1,797,874	\$ 1,884,988	\$ 1,884,426

Tax Allocation Funds	Actual 2018-19	Budget 2019-20	Budget 2020-21
Taxes	\$ 1,139,425	\$ 1,719,919	\$ 1,214,560
Total Revenues	\$ 1,139,425	\$ 1,719,919	\$ 1,214,560
Debt Service	\$ 1,011,349	\$ 621,281	\$ 739,802
Total Expenditures	\$ 1,011,349	\$ 621,281	\$ 739,802

Turn Back Tax Bonds	Actual 2018-19	Budget 2019-20	Budget 2020-21
Taxes	\$ 2,124,960	\$ 2,069,000	\$ 2,204,100
Interest	\$ 38,041	\$ -	\$ -
Total Revenues	\$ 2,163,001	\$ 2,069,000	\$ 2,204,100
Debt Service	\$ 1,772,831	\$ 1,759,831	\$ 1,751,781
Transfers	\$ 217,370	\$ 588,670	\$ 311,893
Total Expenditures	\$ 1,990,201	\$ 2,348,501	\$ 2,063,674

MISCELLANEOUS BUDGETS

General Fund/Unassigned Revenue	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 50,955	\$ 980	\$ 980
Taxes	\$ 130,703,116	\$ 137,733,975	\$ 138,195,256
Fees and Fines	\$ 624,217	\$ 564,200	\$ 556,700
Intergovernmental	\$ 1,087,995	\$ 500,000	\$ 1,088,163
Interest	\$ 8,238,021	\$ 8,272,786	\$ 11,020,027
Charges for Services	\$ 2,096,374	\$ 2,652,500	\$ 2,942,739
Transfers	\$ 1,888,956	\$ 1,876,483	\$ 1,903,581
Total Revenues	\$ 144,689,634	\$ 151,600,924	\$ 155,707,446

General Fund/Contingency	Actual 2018-19	Budget 2019-20	Budget 2020-21
Transfers	\$ -	\$ 400,000	\$ 400,000
Total Revenues	\$ -	\$ 400,000	\$ 400,000
Other Services & Charges	\$ -	\$ 765,000	\$ 765,000
Transfers	\$ 22,825	\$ -	\$ -
Total Expenditures	\$ 22,825	\$ 765,000	\$ 765,000

General Fund/Debt Service	Actual 2018-19	Budget 2019-20	Budget 2020-21
Taxes	\$ 426,079	\$ 150,000	\$ 250,000
Total Revenues	\$ 426,079	\$ 150,000	\$ 250,000
Debt - Sidewalks (18039)	\$ 492,108	\$ 488,570	\$ 490,070
Debt - Entryway Corridor (18040)	\$ 305,174	\$ 305,688	\$ 304,587
Total Expenditures	\$ 797,282	\$ 794,258	\$ 794,657

General Fund/General Expense	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 15,741	\$ -	\$ -
Transfers	\$ -	\$ -	\$ 270,000
Total Revenues	\$ 15,741	\$ -	\$ 270,000
Personnel Services	\$ 19,971,928	\$ 22,185,155	\$ 26,430,384
Materials & Supplies	\$ 445	\$ 4,600	\$ 4,600
Other Services & Charges	\$ 6,886,715	\$ 7,052,386	\$ 6,716,464
Capital Outlay - Equipment	\$ 84,452	\$ 70,000	\$ 85,000
Capital Outlay - Improvements	\$ 1,576	\$ 25,000	\$ -
Transfers	\$ 25,000	\$ -	\$ 441,990
Total Expenditures	\$ 26,970,116	\$ 29,337,141	\$ 33,678,438

MISCELLANEOUS BUDGETS

General Fund/Interfund Transfers	Actual 2018-19	Budget 2019-20	Budget 2020-21
City Share of StarTran	\$ 7,301,189	\$ 7,807,531	\$ 7,506,580
City Share of 911 Communications	\$ 4,547,713	\$ 4,783,327	\$ 5,221,151
City Share of Health	\$ 4,364,075	\$ 4,711,291	\$ 4,805,098
City Share of Aging	\$ 2,367,061	\$ 2,463,211	\$ 2,212,718
City Share - Street Improvements	\$ 1,331,022	\$ 1,484,573	\$ -
City Share of Building & Safety	\$ 1,300,710	\$ 1,291,193	\$ 1,321,351
City Share of Animal Control	\$ 843,306	\$ 910,448	\$ 884,063
City Share - Transportation O & M	\$ 500,000	\$ 511,480	\$ 551,250
City Share - Transp. & Util. Revolv.	\$ 305,454	\$ 227,223	\$ 224,953
City Match Federal Programs	\$ 60,196	\$ 62,518	\$ 54,876
City Share of WIOA	\$ 5,249	\$ -	\$ 25,000
Library CIP Projects	\$ 39,900	\$ -	\$ -
Total Expenditures	\$ 22,965,875	\$ 24,252,795	\$ 22,807,040

General Fund/Special Events - 4th of July	Actual 2018-19	Budget 2019-20	Budget 2020-21
Donations/Contributions	\$ -	\$ -	\$ 40,000
Total Revenues	\$ -	\$ -	\$ 40,000
Personnel Services	\$ 25,673	\$ 35,000	\$ 35,000
Materials & Supplies	\$ 1,015	\$ 3,000	\$ 3,000
Other Services & Charges	\$ 23,757	\$ 39,000	\$ 79,000
Total Expenditures	\$ 50,445	\$ 77,000	\$ 117,000

General Fund/Special Ev. -Lincoln Marathon	Actual 2018-19	Budget 2019-20	Budget 2020-21
Personnel Services	\$ 38,106	\$ 38,000	\$ 40,000
Materials & Supplies	\$ 920	\$ 2,500	\$ 2,500
Other Services & Charges	\$ 5,860	\$ 10,000	\$ 10,000
Total Expenditures	\$ 44,886	\$ 50,500	\$ 52,500

General Fund/Street Lights	Actual 2018-19	Budget 2019-20	Budget 2020-21
Other Services & Charges	\$ 3,495,958	\$ 2,916,988	\$ 2,919,700
Debt Service	\$ 2,533,900	\$ 3,221,037	\$ 2,836,703
Transfers		\$ -	\$ -
Total Expenditures	\$ 6,029,858	\$ 6,138,025	\$ 5,756,403

MISCELLANEOUS BUDGETS

GENERAL FUND/GENERAL EXPENSE - DETAIL

Vacancy Savings			\$	(266,860)
Health Insurance	\$ 16,151,370	\$ 18,286,049	\$	19,560,407
Dental Insurance	\$ 657,686	\$ 721,893	\$	757,187
Life Insurance	\$ 112,888	\$ 104,686	\$	121,223
Startran Passports	\$ 816	\$ 102	\$	1,000
Pension	\$ 1,881,026	\$ 2,428,796	\$	2,522,153
FICA	\$ -	\$ -	\$	2,789,141
Unemployment Compensation	\$ -	\$ -	\$	50,000
Employee Assistance Program	\$ 37,142	\$ 44,809	\$	44,809
PEHP	\$ 577,788	\$ 596,881	\$	616,786
Deferred Compensation	\$ 83,650	\$ 1,939	\$	234,538
New Pension Plan	\$ 469,562	\$ -	\$	-
TOTAL PERSONNEL	\$ 19,971,928	\$ 22,185,155	\$	26,430,384
Office Supplies	\$ 397	\$ 2,600	\$	2,600
Media/Publications	\$ -	\$ 1,000	\$	1,000
Other Oper Supplies	\$ -	\$ 1,000	\$	1,000
Postage	\$ 48	\$ -	\$	-
TOTAL MATERIALS & SUPPLIES	\$ 445	\$ 4,600	\$	4,600
Misc Contractual Services	\$ 376,007	\$ 400,500	\$	281,500
Auditing Service	\$ 124,000	\$ 130,000	\$	127,450
Consultant Services	\$ 106,917	\$ 10,000	\$	6,180
Data Processing Service	\$ 700,685	\$ 813,500	\$	482,311
System Develop - I.S.	\$ 885,259	\$ 905,000	\$	-
Software	\$ 245,560	\$ 267,260	\$	310,730
Delivery Service	\$ 2,640	\$ 3,000	\$	3,000
Demolition of Bldgs	\$ 41,160	\$ 30,000	\$	30,000
Lobbyist Service	\$ 115,505	\$ 123,480	\$	127,000
Shared Serv - Corrections	\$ 3,107	\$ 30,000	\$	20,000
Shared Serv - Human Serv Adm	\$ 192,220	\$ 204,000	\$	272,990
Shared Serv - Civil Defense	\$ 222,149	\$ 237,000	\$	245,088
Shared Serv - Public Def	\$ 451,173	\$ 473,732	\$	497,419
Human Serv Contracts	\$ 618,389	\$ 655,609	\$	674,379
City-Wide Payroll System	\$ 278,804	\$ 220,000	\$	391,536
Oracle Financial System	\$ 301,470	\$ 343,000	\$	706,700
Schools & Conferences	\$ 2,512	\$ -	\$	-
Photocopying	\$ 713	\$ -	\$	-
Printing	\$ 1,927	\$ 24,000	\$	20,000
Property Insurance	\$ 24,689	\$ 26,143	\$	26,313

MISCELLANEOUS BUDGETS

GF/General Expense - Detail (Continued)	Actual 2018-19	Budget 2019-20	Budget 2020-21
Electricity - Bldg & Grnd	\$ -	\$ 2,000	\$ 2,000
Garbage Service	\$ -	\$ 150	\$ -
Telephone	\$ 352	\$ 400	\$ 400
Water	\$ -	\$ 2,000	\$ -
City Share Linc Center Ma	\$ 388,980	\$ 453,142	\$ 448,742
Minor Bldg & Grnds Impr	\$ 309,570	\$ 319,570	\$ 342,570
Other Equip Maint & Repai	\$ 25,000	\$ 25,000	\$ 25,000
Problem Resolution Team	\$ 1,464	\$ 20,000	\$ 20,000
Graffiti Abatement	\$ 21,360	\$ 25,000	\$ 25,000
Advertising/Media Serv	\$ -	\$ 7,500	\$ 7,500
Committee Expense	\$ -	\$ 1,000	\$ 1,000
Election Expense	\$ 386,532	\$ 100,000	\$ 395,000
Industrial Promotion	\$ 754,500	\$ 730,000	\$ 765,000
Court & Litigation Costs	\$ 100,095	\$ 100,000	\$ 100,000
Memberships & Subscriptio	\$ 36,635	\$ 112,200	\$ 127,300
Public Relations	\$ -	\$ 8,000	\$ 5,000
Fees Paid to State of NE	\$ 75	\$ 200	\$ 200
Credit Card/Bank Fees	\$ 42,556	\$ 39,000	\$ 52,000
Presentation/Training Mat'l	\$ -	\$ 4,000	\$ 1,000
Witness Fees	\$ 4,589	\$ 10,000	\$ 10,000
Plaques/Awards/Empl Recog	\$ 400	\$ -	\$ -
Building/Misc Permits	\$ 5,423	\$ 10,000	\$ 10,000
Property Taxes	\$ -	\$ 7,000	\$ 10,000
City Sh-Impact Fees(LowInc)	\$ 20,415	\$ 20,000	\$ 20,000
City Sh-Impact Fees (Ec Dev)	\$ -	\$ 60,000	\$ 60,000
Pershing Post Closure Costs	\$ 93,883	\$ 100,000	\$ 66,156
TOTAL OTHER SERVICES & CHARGES	\$ 6,886,715	\$ 7,052,386	\$ 6,716,464
Data Processing Equipment	\$ 84,292	\$ 70,000	\$ 85,000
Furniture & Fixtures	\$ 160	\$ -	\$ -
TOTAL CAPITAL OUTLAY - EQUIPMENT	\$ 84,452	\$ 70,000	\$ 85,000
City Share of Spec Assess	\$ 1,576	\$ 25,000	\$ -
TOTAL CAPITAL OUTLAY - IMPROVEMENTS	\$ 1,576	\$ 25,000	\$ -
Cash Transfers Out	\$ 25,000	\$ -	
O & M Transfers			\$ 441,990
TOTAL TRANSFERS	\$ 25,000	\$ -	\$ 441,990
TOTAL GENERAL FUND/GENERAL EXPENSE	\$ 26,970,116	\$ 29,337,141	\$ 33,678,438

MISCELLANEOUS BUDGETS

PINNACLE BANK ARENA BUDGET

Event Income

Direct Event Income

Rental Income	1,064,750
Service Income	2,451,600
Service Expenses	(3,172,377)
Total Direct Event Income	<u>343,973</u>

Ancillary Income

F & B Concessions	1,224,130
F & B Catering	162,124
Novelty Sales	111,995
F & B Premium	136,886
Parking	62,748
Total Ancillary Income	<u>1,697,882</u>

Other Event Income

Premium	87,400
Ticket Commissions	761,700
Facility Fees	340,550
Total Other Event Income	<u>1,189,650</u>

Total Event Income 3,231,506

Other Operating Income 1,210,186

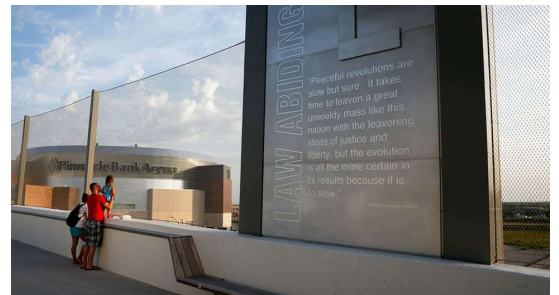
JPA Operational Increment 600,000

Gross Income 5,041,692

Operating Expenses

Salaries and Wages	3,965,625
Payroll Taxes & Benefits	936,210
Labor Allocations to Events	(1,449,903)
Net Salaries and Benefits	3,451,932
Contracted Services	4,000
General and Administrative	360,100
Operating	81,700
Repairs & Maintenance	6,300
Operational Supplies	140,000
Insurance	205,660
Utilities	1,073,000
Management Fees	219,000
Total Operating Expenses	<u>5,541,692</u>

Net Income (Loss) (500,000)



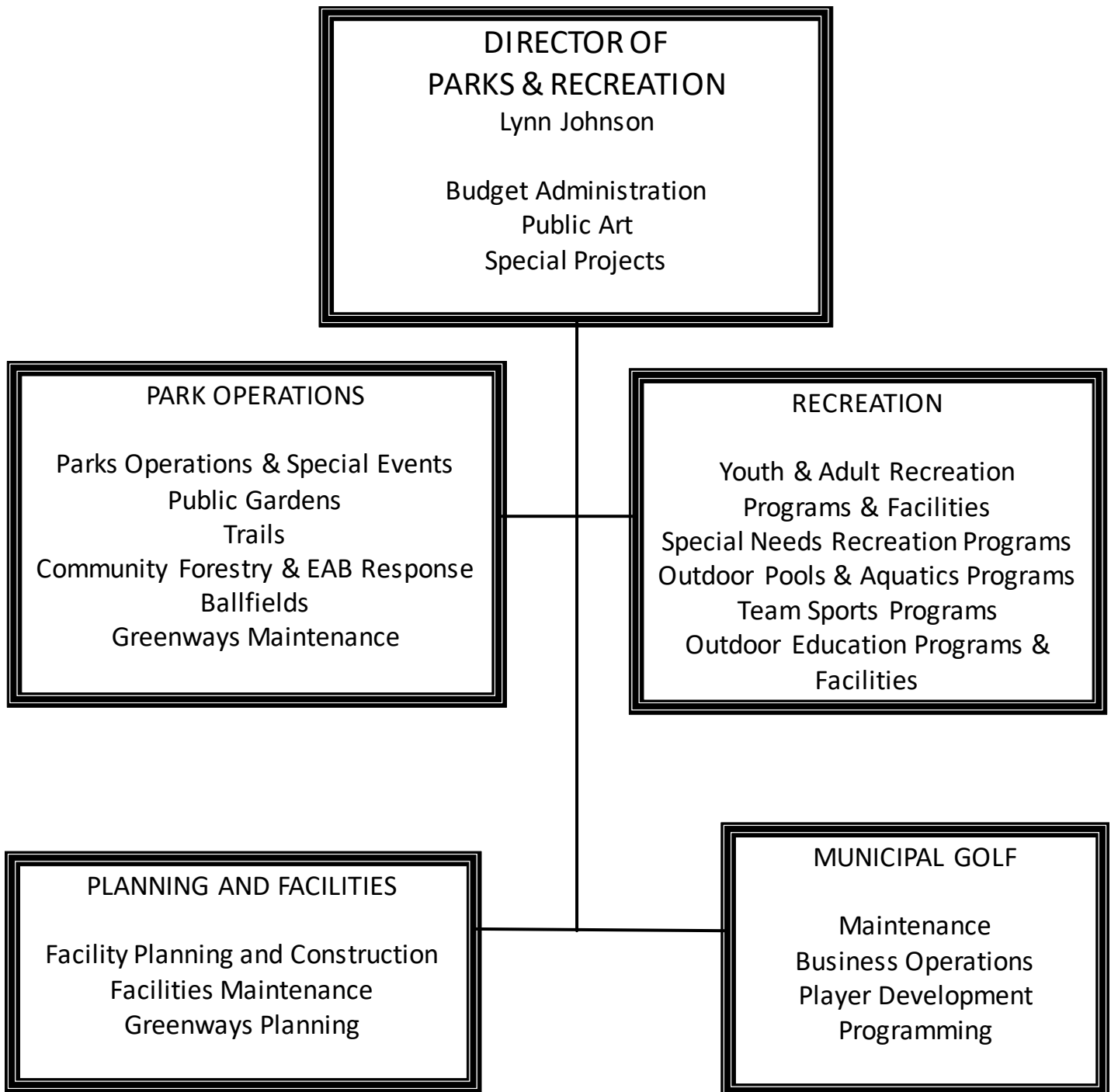
MISCELLANEOUS BUDGETS

COMMUNITY HEALTH ENDOWMENT BUDGET

I. Administration	FY2020/21
A. Personnel	
1. Salaries	325,897
2. Pension	30,357
3. Payroll Taxes/Benefits	85,154
SUBTOTAL PERSONNEL	\$441,408
B. Operating Expenses	
1. Printing/Duplicating/Postage	8,515
2. Office Equipment/Supplies	6,372
3. Telephone/Computer Services	22,566
4. Mileage	500
5. Continuing Education	5,000
6. Meeting Expenses	5,000
7. Advertising/Television	4,000
8. Utilities and Maintenance	10,856
9. Condominium Common Expenses	3,000
10. Property Insurance	581
11. Misc.	756
12. Audit	10,150
13. Payroll Services	3,400
14. Public Officials Bond	2,643
15. Professional Services	6,026
SUBTOTAL OPERATING EXPENSES	\$89,365
TOTAL ADMINISTRATION	\$530,773
II. Community Disbursements	\$2,500,000
TOTAL BUDGET	\$3,030,773

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PARKS & RECREATION DEPARTMENT



PARKS & RECREATION DEPARTMENT

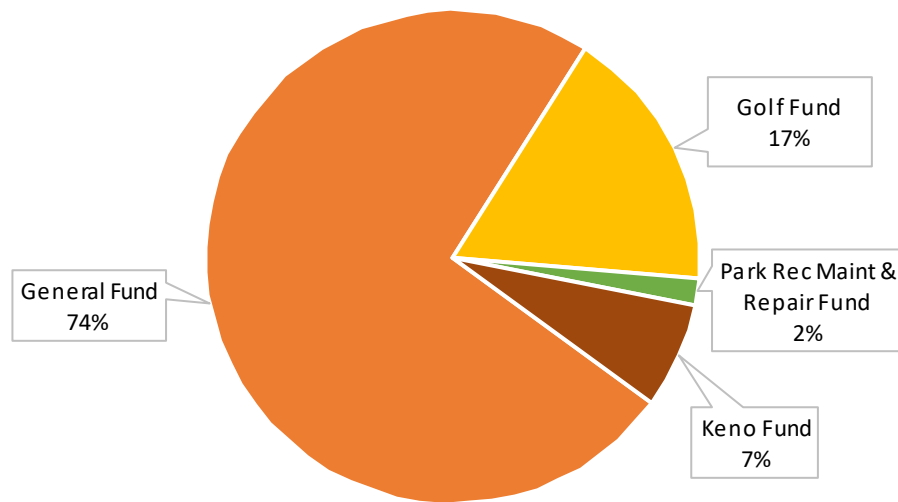
Total Funding Sources 2020-21 - All Funds

General Fund	\$ 17,959,085
Golf Fund	\$ 4,165,766
Park Rec Maint & Repair Fund	\$ 409,600
Keno Fund	\$ 1,648,000
Total	\$ 24,182,451

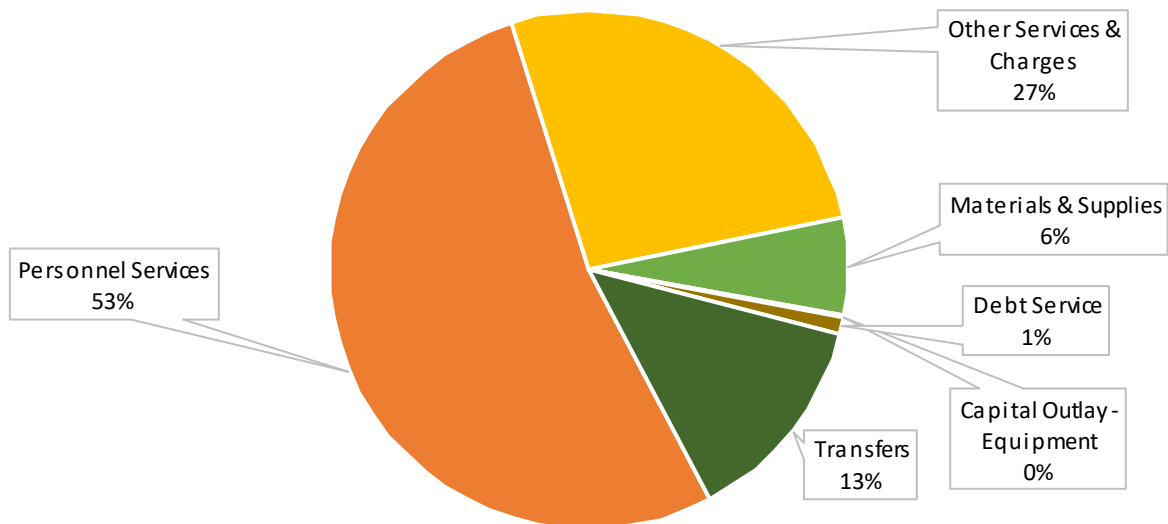
Total Expenditures Budget 2020-21- All Funds

Personnel Services	\$ 12,815,387
Other Services & Charges	\$ 6,421,824
Materials & Supplies	\$ 1,464,490
Capital Outlay - Equipment	\$ 22,000
Debt Service	\$ 254,950
Transfers	\$ 3,203,800
Total	\$ 24,182,451

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21- All Funds



PARKS & RECREATION DEPARTMENT

Mission

The mission of the Lincoln Parks and Recreation Department is to be FUNDamental to youth development; active healthy living, livable neighborhoods, environmental stewardship, special places and events, and economic development in our community. The Department accomplishes this by operating and managing more than 7,000 acres of parks and greenways including 127 parks and 134 miles of trails, three public gardens, malls and plazas, public art and display fountains, six recreation centers, nine outdoor pools and two spraygrounds, the Pioneers Park Nature Center, and five golf courses. Public recreation programs are offered to youth, adults and seniors including those with special needs.

Significant Changes

- Youth Recreation Programming caregiver / Student ratio is adjusted from 1:15 to 1:12 to provide greater attention to program participants with behavioral challenges.
- A new volunteer program to aid in establishment of young public trees including watering and pruning.
- Added park and trail services for Peter Pan Park ballfield, Prairie Village neighborhood park, Woodlands at Yankee Hill neighborhood park, North Hills neighborhood park and Stonebridge Trail segment.
- Eliminated matching funds paid to endowments.
- Reduced 1.0 FTE Assistant Center Supervisor and 0.5 FTE Office Assistant.
- Reduce Department Liaison/Compliance Position and replace with contractual hours.
- Fee and permit increases which represent typical annual increases for fee based programs and facilities.
- Use estate bequest to increase endowment funding for Sunken Garden plantings.

Outcome, Goals and Performance Measures

Parks & Recreation Outcome Areas and Indicators		2018-2019 Actual	2018-2019 Target	2020-2021 Target
Outcome	Strong and Resilient City			
Goal	Preserve and manage natural areas			
Measure	Remove 800 public ash trees annually	623	1000	800
Outcome	Strong and Resilient City			
Goal	Preserve and manage natural areas			
Measure	Plant 800 trees to replace public ash trees annually	852	1000	800
Outcome	Strong and Resilient City			
Goal	Preserve and manage natural areas			
Measure	Treat 1,700 public ash trees annually	0	0	1,700
Outcome	Vibrant City Economy and Quality of Life			
Goal	Support active living			
Measure	Maintain the percent of city population within a 10-minute walk of a park at 85%	84%	84%	86%
Outcome	Vibrant City Economy and Quality of Life			
Goal	Preserve and manage natural areas			
Measure	Sustain or increase the percentage of acres of parkland as compared to the acres of city area	11%	11%	11%
Outcome	Vibrant City Economy and Quality of Life			
Goal	Support active living			
Measure	Sustain the number of miles of trail per 10,000 residents with community growth	3.75	3.75	3.71

PARKS & RECREATION DEPARTMENT

General Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 2,836	\$ 1,530	\$ 1,230
Fees and Fines	\$ 2,890	\$ 2,185	\$ 3,125
Intergovernmental	\$ 29,639	\$ 30,528	\$ 66,444
Charges for Services	\$ 3,111,765	\$ 3,555,968	\$ 3,285,181
Donations/Contributions	\$ 17,412	\$ 36,620	\$ 78,219
Transfers	\$ -	\$ -	\$ 50,000
Total Revenues	\$ 3,164,542	\$ 3,626,831	\$ 3,484,199
Capital Outlay - Equipment	\$ 343,033	\$ 22,000	\$ 22,000
Personnel Services	\$ 10,690,716	\$ 11,028,876	\$ 11,058,038
Materials & Supplies	\$ 829,773	\$ 813,739	\$ 788,315
Other Services & Charges	\$ 5,810,601	\$ 4,904,348	\$ 4,962,979
Debt Service	\$ -	\$ -	\$ 63,553
Transfers	\$ 629,985	\$ 934,000	\$ 1,064,200
Total Expenditures	\$ 18,304,108	\$ 17,702,963	\$ 17,959,085

Golf Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 25,013	\$ 23,881	\$ 23,800
Fees and Fines	\$ 3,637,216	\$ 3,803,573	\$ 3,812,031
Interest	\$ 65	\$ -	\$ -
Charges for Services	\$ 316,546	\$ 296,611	\$ 317,677
Donations/Contributions	\$ 804	\$ 5,000	\$ 1,000
Transfers	\$ 3,485,350	\$ -	\$ -
Total Revenues	\$ 7,464,994	\$ 4,129,065	\$ 4,154,508
Personnel Services	\$ 1,688,615	\$ 1,788,189	\$ 1,757,349
Materials & Supplies	\$ 649,470	\$ 651,045	\$ 676,175
Other Services & Charges	\$ 1,259,985	\$ 1,390,166	\$ 1,423,845
Debt Service	\$ 168,921	\$ 170,631	\$ 191,397
Transfers	\$ 3,503,263	\$ -	\$ 117,000
Total Expenditures	\$ 7,270,254	\$ 4,000,031	\$ 4,165,766

Keno Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 2,085,429	\$ 1,821,820	\$ 1,994,766
Total Revenues	\$ 2,085,429	\$ 1,821,820	\$ 1,994,766
Other Services & Charges	\$ 35,000	\$ 35,000	\$ 35,000
Transfers	\$ 1,157,646	\$ 1,786,820	\$ 1,613,000
Total Expenditures	\$ 1,192,646	\$ 1,821,820	\$ 1,648,000

PARKS & RECREATION DEPARTMENT

Parks and Rec Maintenance & Repair Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Interest	\$ 10,279	\$ 1,600	\$ -
Charges for Services	\$ 435,085	\$ 375,697	\$ 375,697
Total Revenues	\$ 445,364	\$ 377,297	\$ 375,697
Transfers	\$ 317,780	\$ 375,500	\$ 409,600
Total Expenditures	\$ 317,780	\$ 375,500	\$ 409,600

PARKS & RECREATION PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND			
DEPT ADMINISTRATION	13.50	12.50	6.95
PARKS	121.11	121.63	124.02
RECREATION	120.10	120.76	122.53
TOTAL GENERAL FUND	254.71	254.89	253.50
GOLF FUND	30.70	30.70	29.82
TOTAL ALL FUNDS	285.41	285.59	283.32

POSITION DETAIL

	Position	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
	<u>Class</u> <u>Code</u>			
GENERAL FUND				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
OFFICE ASSISTANT	N1030	6.25	6.25	5.75
SENIOR OFFICE ASSISTANT	N1032	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	2.00	2.00	2.00
ACCOUNT CLERK II	N1121	2.00	1.00	2.00
ACCOUNT CLERK III	N1122	1.50	1.50	0.75
ACCOUNTANT	A1125	0.75	0.75	0.85
GIS ANALYST	A1524	1.00	1.00	1.00
PUBLIC INFO SPEC I	C1641	0.50	0.50	0.50
ENGINEERING SERVICES MGR	M2019	2.00	2.00	0.00
DEPT LIAISON/COMPLIANCE	W2023	1.00	1.00	1.35
PROGRAM MONITOR	A2260	1.00	1.00	0.00

PARKS & RECREATION DEPARTMENT

	Position			
	Class	FTE'S	FTE'S	FTE'S
	Code	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
GENERAL FUND				
AGING SPEC. I	C2420	0.88	0.88	0.88
ASST RECREATION MANAGER	A4013	2.00	2.00	2.00
COMM CENTER SUPERVISOR	A4016	3.00	3.00	3.00
NEIGHBORHOOD CENTER SUPER	A4018	4.00	4.00	4.00
ASST CENTER SUPERVISOR	C4019	7.00	7.00	7.00
ATHLETICS SUPERVISOR	A4020	2.00	2.00	3.00
LEARNING CENTER SUPER.	A4022	6.00	6.00	5.00
ENTRY LEVEL WORKER	U4901	5.47	5.47	5.47
INTERMEDIATE LEVEL WORKER	U4902	56.48	56.48	55.11
PARA-PROFESSIONAL/TECHNIC	U4903	11.94	11.94	11.71
PROFESSIONAL/TECH WORKER	U4904	1.96	1.96	2.56
POOL MANAGER	U4907	2.61	2.61	2.61
RECREATION AIDE I	U4910	8.33	9.00	7.32
RECREATION AIDE II	U4912	2.14	2.14	1.22
SEASONAL PARKS LABORER	U4914	20.56	21.08	24.10
LABORER I	N5008	16.00	16.00	14.00
LABORER II	N5009	11.00	11.00	11.00
MAINT REPAIR WORKER I	N5105	4.00	4.00	5.00
MAINT REPAIR WORKER II	N5106	12.00	12.00	9.00
MAINTENANCE SUPERVISOR	C5107	1.00	1.00	0.00
CONCRETE FINISHER II	N5151	1.00	1.00	1.00
EQUIPMENT OPERATOR I	N5205	8.00	8.00	8.00
EQUIPMENT OPERATOR II	N5206	2.00	2.00	2.00
COOK	N5435	1.00	1.00	1.00
NATURE CENTER COORDINATOR	A5502	1.00	1.00	1.00
VISITOR SERVICES COORD	C5503	0.75	0.75	0.75
NATURALIST	A5504	1.00	1.00	1.00
COMM FORESTRY INSPECTOR	C5507	0.00	0.00	1.00
GARDENER	N5510	2.00	2.00	5.00
PARK HORTICULTURIST	A5511	2.00	2.00	2.00
PARK PLANNER I	A5513	4.00	4.00	4.00
PARK PLANNER II	A5514	1.60	1.60	1.60
ARBORIST I	N5516	14.00	14.00	14.00
ARBORIST II	N5517	6.00	6.00	7.00
PARKS ELECTRICIAN	N5520	1.00	1.00	1.00
COMMUNITY OPER FORESTER	N5521	1.00	1.00	1.00
PARK MAINT SUPERVISOR	N5522	2.00	2.00	2.00
ATHLETIC FIELDS TECH	N5523	1.00	1.00	1.00
DISTRICT PARK SUPERVISOR	A5524	4.00	4.00	4.00
PARK/REC FAC/OPER MGR	W5530	0.00	0.00	2.00
ASST DIR PARKS & REC	W5531	1.00	1.00	1.00
DIRECTOR OF PARKS AND REC	D5536	1.00	1.00	1.00
PARKS PLUMBER	N5539	1.00	1.00	1.00

TOTAL GENERAL FUND

254.71	254.89	253.50
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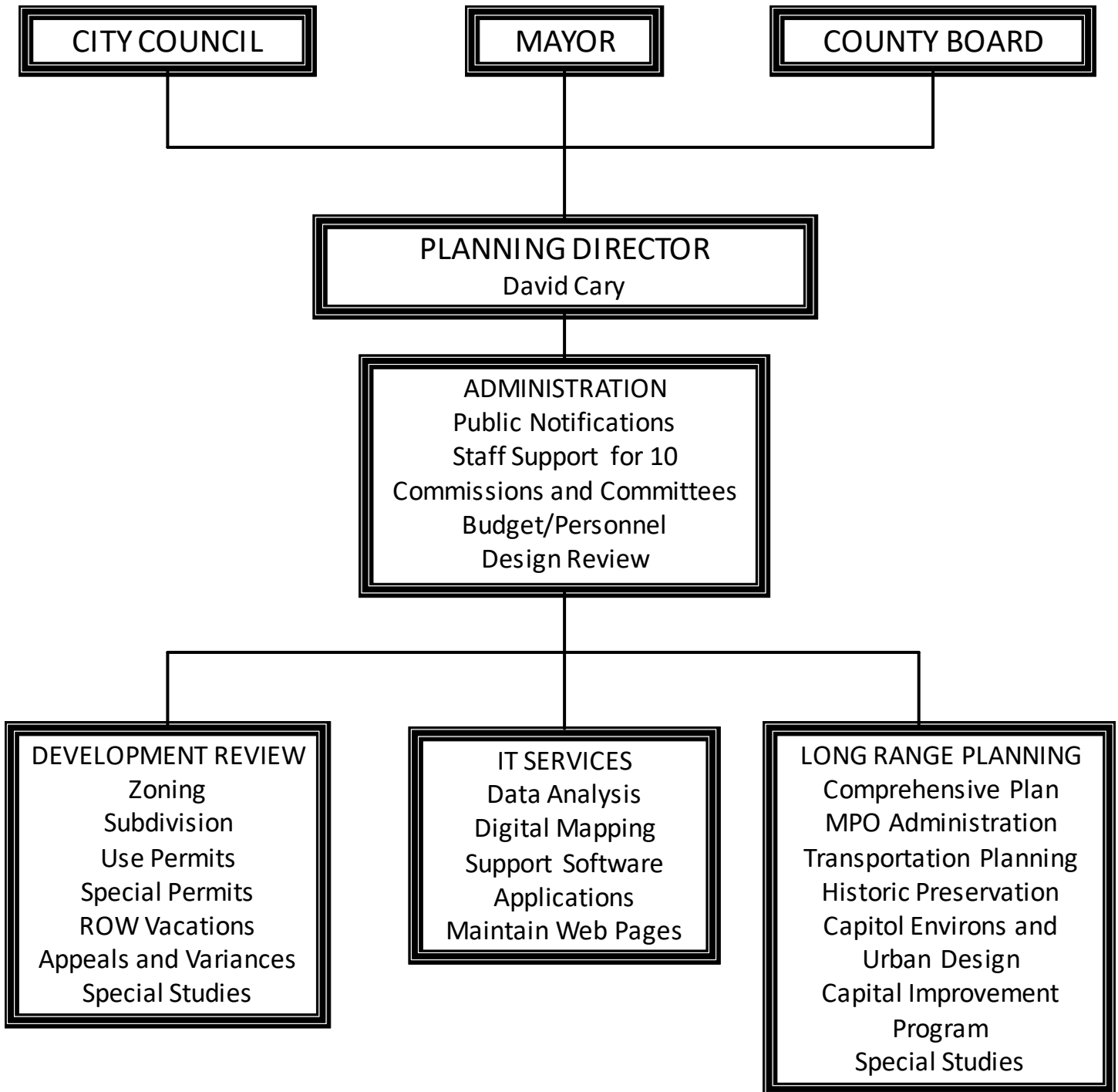
PARKS & RECREATION DEPARTMENT

	Position			
	Class	FTE'S	FTE'S	FTE'S
	<u>Code</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
GOLF FUND				
ACCOUNT CLERK II	N1121			
ACCOUNT CLERK III	N1122	0.50	0.50	0.25
ACCOUNTANT	A1125	0.25	0.25	0.15
PUBLIC INFO SPEC I	C1641	0.50	0.50	0.50
ASST RECREATION MANAGER	A4013	1.00	1.00	1.00
ATHLETICS SUPERVISOR	A4020	1.00	1.00	1.00
SEASONAL PARKS LABORER	U4914	15.45	15.45	14.92
LABORER I	N5008	2.00	2.00	1.00
LABORER II	N5009	2.00	2.00	2.00
EQUIPMENT OPERATOR I	N5205	4.00	4.00	4.00
GOLF COURSE SUPERINTEND	A5527	3.00	3.00	4.00
PARKS OPER COORDINATOR	A5533	1.00	1.00	1.00
TOTAL GOLF FUND		30.70	30.70	29.82
TOTAL ALL FUNDS		285.41	285.59	283.32



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PLANNING DEPARTMENT

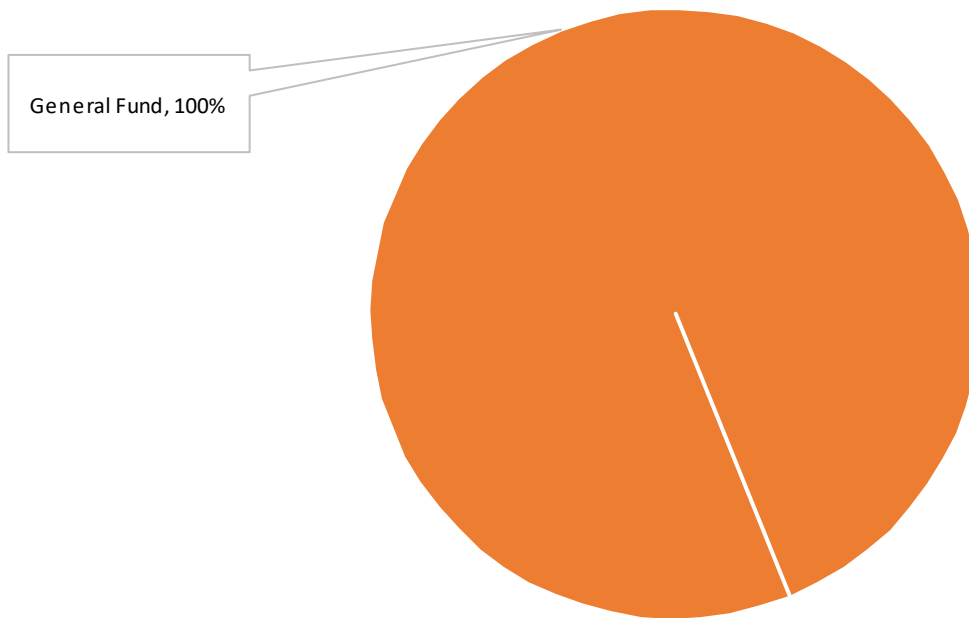


PLANNING DEPARTMENT

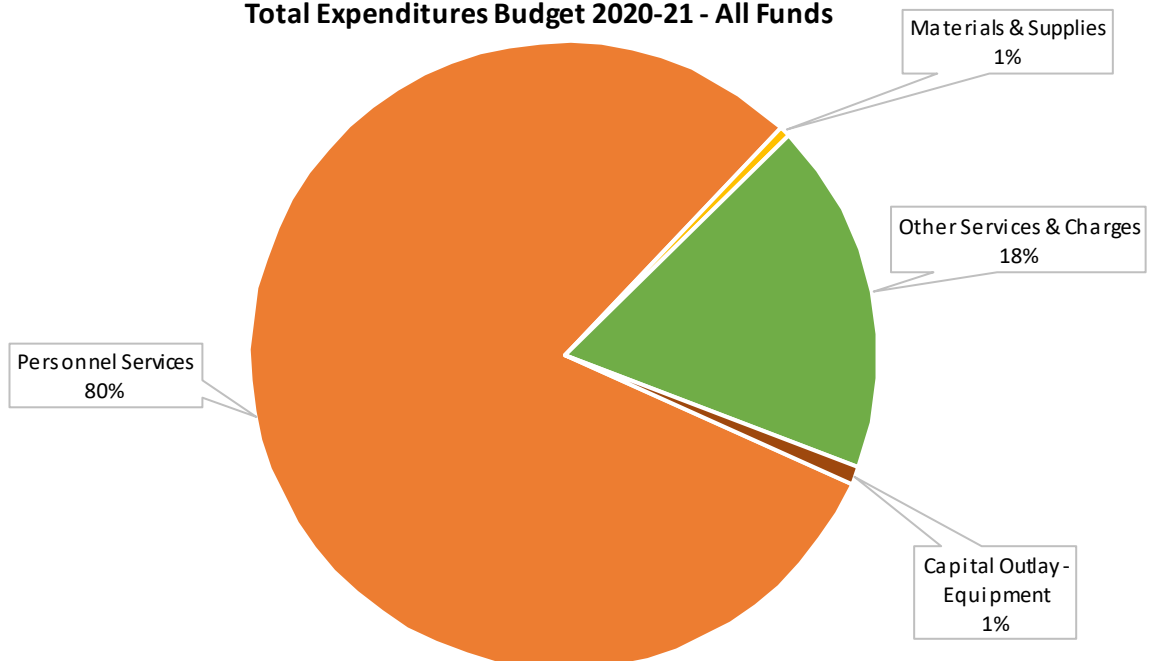
Total Funding Sources 2020-21 - All Funds	
General Fund	\$ 1,986,758
Total	\$ 1,986,758

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 1,597,422
Materials & Supplies	\$ 11,700
Other Services & Charges	\$ 358,244
Capital Outlay - Equipment	\$ 19,392
Total	\$ 1,986,758

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



PLANNING DEPARTMENT

Mission

The mission of the Planning Department's ongoing activities and responsibilities is based on the duties laid out for the Department in the City Charter. In the Charter, the Planning Department is charged with creating and maintaining a Comprehensive Plan, developing a 6-year Capital Improvement Program that is to go through a conformity review of the Comprehensive Plan, administering and maintaining the Zoning Ordinance, administering the platting and subdivision of land, and serving as the staff support for the Planning Commission and the Board of Zoning Appeals.

Significant Changes

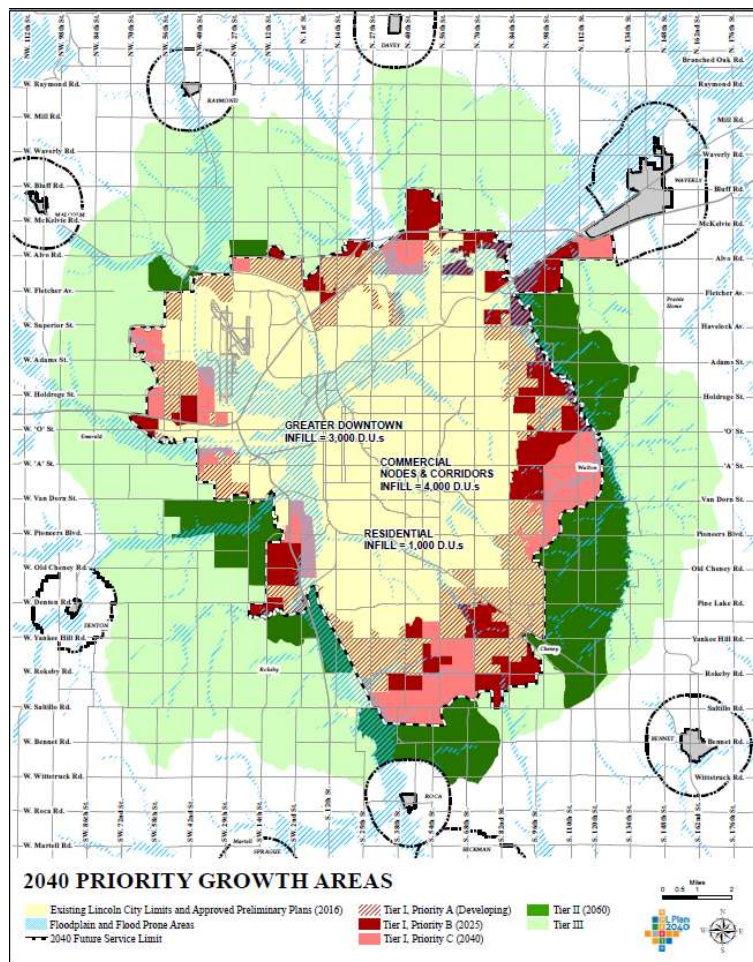
- Reduce 1.0 FTE Historic Preservation Planner II position.
- Increase in Other Services and Charges is due to increased funding for enhanced information systems technology security and new allocation of information services costs.
- The Bike Share program has been transferred to the Lincoln Transportation & Utilities Department.

Outcome, Goals and Performance Measures

Planning Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Measure	Strong and Resilient City			
Outcome	Efficient & effective application of public resources			
Goal	Maintain at least 60% travel time to work at less than 20 minutes	61.80%	60%	60%
Measure	Vibrant City Economy and Quality of Life			
Outcome	Efficient & effective application of public resources			
Goal	Maintain a healthy lot supply	12 Years	10+ years	10+ years
Measure	Vibrant City Economy and Quality of Life			
Outcome	Efficient & effective application of public resources			
Goal	Complete 95% of Final Plat initial reviews within 20 days	100% (98 out of 98)	95%	95%
Measure	Strong and Resilient City			
Outcome	Effectively protect the City's interests			
Goal	Maintain the ratio of median price of existing homes to median family income below the national average (National % vs Lincoln %)	364% National to 227% Lincoln	Nat'l > Lincoln	Nat'l > Lincoln

PLANNING DEPARTMENT

General Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ -	\$ 100	\$ 100
Fees and Fines	\$ 188,033	\$ 220,950	\$ 223,922
Intergovernmental	\$ 669,682	\$ 717,368	\$ 751,040
Charges for Services	\$ 60	\$ 10	\$ 10
Total Revenue	\$ 857,775	\$ 938,428	\$ 975,072
Personnel Services	\$ 1,650,212	\$ 1,673,839	\$ 1,597,422
Materials & Supplies	\$ 8,585	\$ 12,997	\$ 11,700
Other Services & Charges	\$ 328,083	\$ 282,388	\$ 358,244
Capital Outlay - Equipment	\$ 1,208	\$ 4,800	\$ 19,392
Total Expenditures	\$ 1,988,088	\$ 1,974,024	\$ 1,986,758



PLANNING DEPARTMENT

PLANNING PERSONNEL SUMMARY

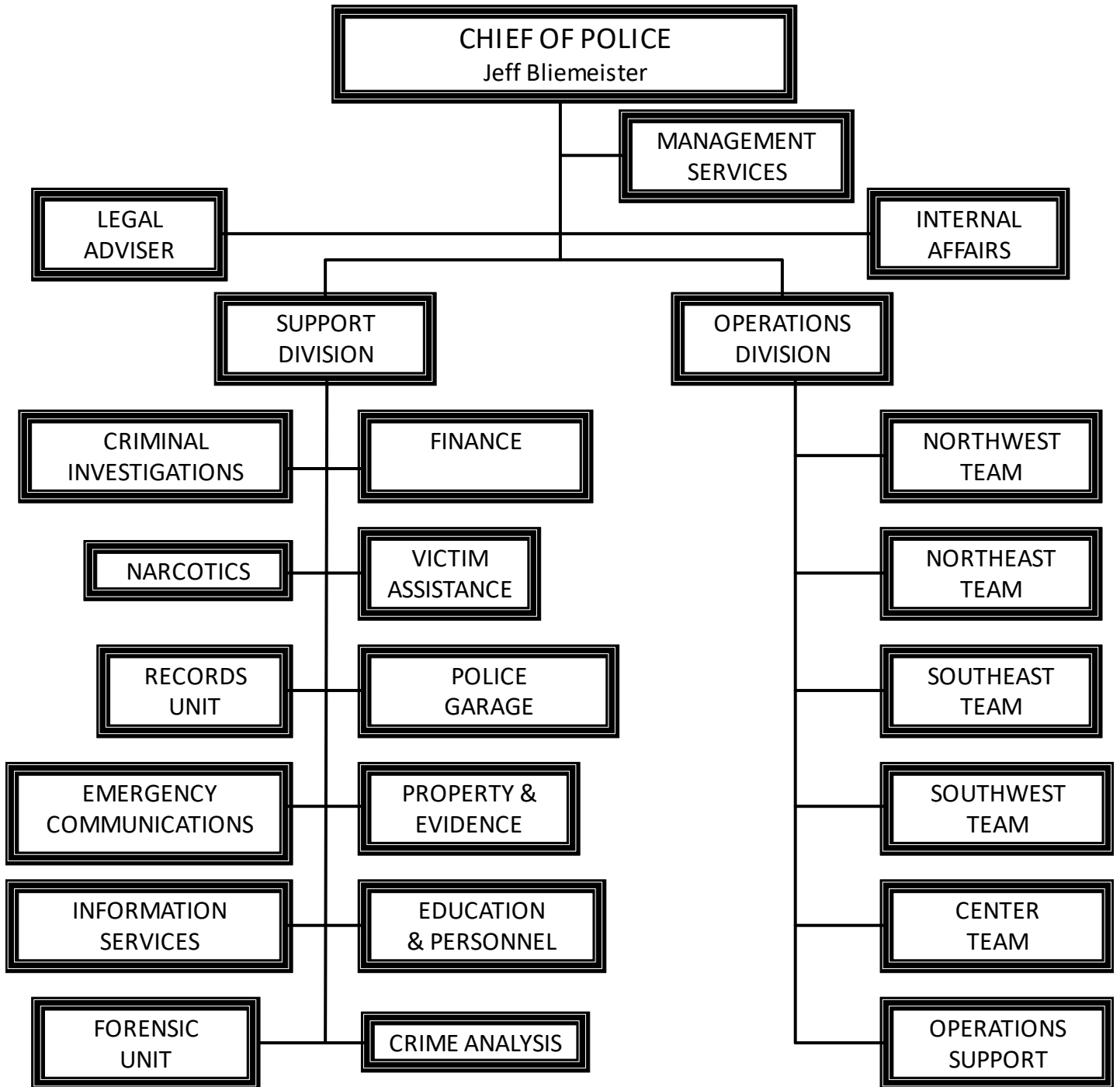
	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND			
ADMINISTRATION	4.00	4.00	4.00
DEVELOPMENT REVIEW	7.00	7.00	7.00
LONG RANGE PLANNING	7.00	7.00	6.00
INFO. TECHNICAL SERVICES	3.00	3.00	3.00
TOTAL GENERAL FUND	21.00	21.00	20.00

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND				
SENIOR OFFICE ASSISTANT	N1032	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	2.00	2.00	2.00
SYS SOFTWARE INTEGRATOR	A1481	1.00	1.00	1.00
GIS ANALYST	A1524	2.00	2.00	2.00
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	1.00
TRANSPORTATION PLANNER	A2012	1.00	1.00	1.00
PLANNER I	A2110	6.00	6.00	4.00
PLANNER II	A2111	4.00	4.00	5.00
PRINCIPAL PLANNER	A2113	2.00	2.00	2.00
INTERIM PLANNING DIRECTOR	M2116	1.00	1.00	
PLANNING DIRECTOR	D2115			1.00
TOTAL GENERAL FUND		21.00	21.00	20.00

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POLICE DEPARTMENT

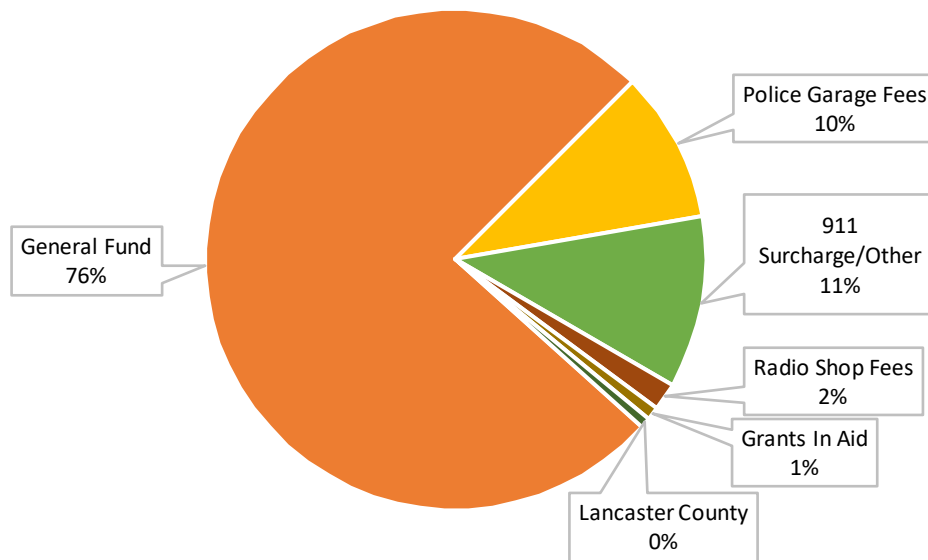


POLICE DEPARTMENT

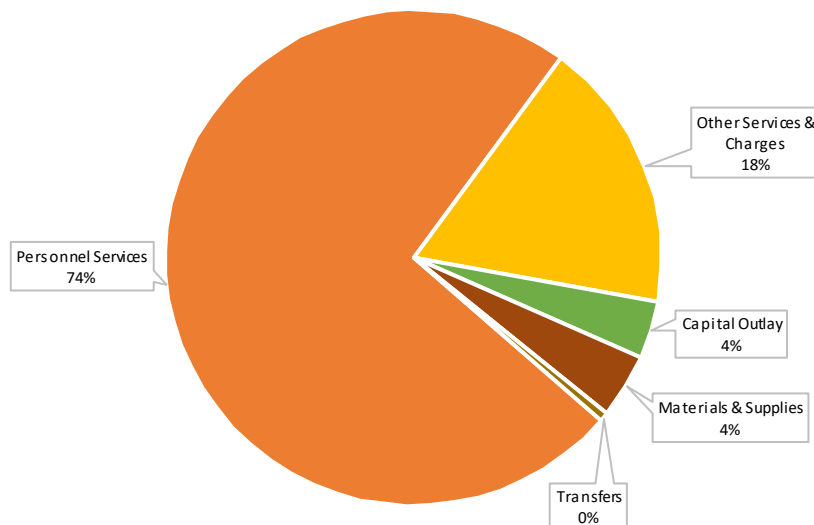
Total Funding Sources 2020-21 - All Funds	
General Fund	\$ 48,468,861
Police Garage Fees	\$ 5,521,400
911 Surcharge/Other	\$ 720,000
Radio Shop Fees	\$ 991,616
Grants In Aid	\$ 510,222
Lancaster County	\$ 373,477
Total	\$ 56,585,576

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 41,820,426
Other Services & Charges	\$ 9,911,842
Capital Outlay	\$ 2,148,180
Materials & Supplies	\$ 2,356,715
Transfers	\$ 348,413
Total	\$ 56,585,576

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



POLICE DEPARTMENT

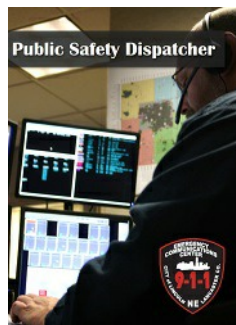
Mission

The Lincoln Police Department, working with all people, are committed to providing quality services that promote a safe and secure community and ensure that all persons may pursue their lawful activities without fear or impediment by maintaining public order. The Lincoln Police Department reduces the impact of crime, fear of crime, and public disorder on the daily lives of Lincoln residents through patrol, crime prevention, criminal investigation, and law enforcement.

Significant Changes

- Additional 1.0 FTE sexual assault police officer dependent on grant funding approval.
- Reductions to Northeast Station Lease, overtime, professional technical workers, postage, copying and other miscellaneous items.
- Additional 2.0 FTE Technology Support Specialist I to support additional body cameras.
- Additional 5.0 FTE Police Officers with subsidized COPS Grant Funding.

Police Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Safe and Healthy City			
Goal	Maintaining a low crime rate			
Measure	Hold the violent crime rate to 25% or less of the average for cities within 50,000 of Lincoln's populations (421 offenses per 100,000 residents)	365 offenses per 100,000	388 offenses per 100,000	421 offenses per 100,000
Outcome	Safe and Healthy City			
Goal	Maintaining a low crime rate			
Measure	Maintain a response time of 10 minutes or less to priority 1 and 2 dispatched calls 80% of the time	81%	81%	80%
Outcome	Safe and Healthy City			
Goal	Quality Service			
Measure	Maintain a positive response rate of 75% on the Quality Service Audit question "How safe and secure do you feel in the neighborhood where you live?"	79%	80%	75%



POLICE DEPARTMENT

General Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 511,070	\$ 473,490	\$ 500,000
Miscellaneous	\$ 184,214	\$ 60,000	\$ 60,000
Charges for Services	\$ 68,820	\$ 68,500	\$ 80,500
Total Revenues	\$ 764,104	\$ 601,990	\$ 640,500
Personnel Services	\$ 32,112,865	\$ 34,061,121	\$ 34,083,252
Other Services & Charges	\$ 7,353,590	\$ 7,684,840	\$ 8,208,385
Materials & Supplies	\$ 724,815	\$ 627,000	\$ 702,480
Transfers	\$ 180,000	\$ 180,000	\$ 348,413
Capital Outlay - Equipment	\$ 378,826	\$ 10,000	\$ 55,180
Total Expenditures	\$ 40,750,096	\$ 42,562,961	\$ 43,397,710

911 Communications Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Transfers	\$ 4,547,713	\$ 4,852,893	\$ 5,221,151
Fees and Fines	\$ 729,098	\$ 1,000,000	\$ 720,000
Intergovernmental	\$ 657,181	\$ 375,146	\$ 373,477
Charges for Services	\$ 16,000	\$ 57,739	\$ -
Interest	\$ 48,164	\$ 20,000	\$ -
Miscellaneous	\$ 138	\$ -	\$ -
Total Revenues	\$ 5,998,294	\$ 6,305,778	\$ 6,314,628
Personnel Services	\$ 4,846,335	\$ 5,264,608	\$ 5,182,247
Other Services & Charges	\$ 749,911	\$ 809,562	\$ 1,060,082
Capital Outlay - Equipment	\$ 117,031	\$ 25,000	\$ 25,000
Materials & Supplies	\$ 13,381	\$ 38,300	\$ 47,300
Total Expenditures	\$ 5,726,658	\$ 6,137,470	\$ 6,314,629

Grants in Aid Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 1,242,678	\$ 238,810	\$ 414,590
Charges for Services	\$ 251,902	\$ -	\$ -
Transfers	\$ 180,000		\$ 348,413
Miscellaneous	\$ 8,879	\$ -	\$ -
Total Revenues	\$ 1,683,459	\$ 238,810	\$ 763,003
Personnel Services	\$ 730,701	\$ 421,263	\$ 510,221
Other Services & Charges	\$ 508,376	\$ -	\$ -
Materials & Supplies	\$ (4,069)	\$ -	\$ -
Total Expenditures	\$ 1,235,008	\$ 421,263	\$ 510,221

POLICE DEPARTMENT

Radio Maintenance Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 575,063	\$ 582,400	\$ 532,434
Miscellaneous	\$ 381,743	\$ 340,510	\$ 377,831
Charges for Services	\$ 748,890	\$ 295,805	\$ 97,000
Interest	\$ 15,614	\$ 1,853	\$ -
Total Revenues	\$ 1,721,310	\$ 1,220,568	\$ 1,007,265
Personnel Services	\$ 594,081	\$ 628,504	\$ 614,424
Other Services & Charges	\$ 273,498	\$ 286,022	\$ 294,592
Materials & Supplies	\$ 117,901	\$ 44,200	\$ 44,600
Capital Outlay - Equipment	\$ 52,902	\$ 38,000	\$ 38,000
Total Expenditures	\$ 1,038,382	\$ 996,726	\$ 991,616

Police Garage Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 4,762,204	\$ 4,473,762	\$ 4,821,266
Miscellaneous	\$ 960,647	\$ 560,859	\$ 599,500
Charges for Services	\$ 127,011	\$ 140,000	\$ 100,000
Interest	\$ 70,401	\$ 10,000	\$ -
Total Revenues	\$ 5,920,263	\$ 5,184,621	\$ 5,520,766
Capital Outlay - Equipment	\$ 1,904,830	\$ 2,028,500	\$ 2,030,000
Materials & Supplies	\$ 1,349,281	\$ 1,558,700	\$ 1,562,335
Personnel Services	\$ 1,316,592	\$ 1,445,382	\$ 1,430,282
Other Services & Charges	\$ 411,004	\$ 483,787	\$ 498,783
Total Expenditures	\$ 4,981,707	\$ 5,516,369	\$ 5,521,400

POLICE DEPARTMENT

POLICE PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND			
MANAGEMENT	11.00	11.00	11.00
SUPPORT	133.46	134.13	129.63
OPERATIONS	263.01	263.00	272.00
TOTAL GENERAL FUND	407.47	408.13	412.63
POLICE GARAGE FUND	15.00	15.00	15.00
GRANTS-IN-AID FUND	5.00	5.00	11.00
9-1-1 COMMUNICATIONS	57.88	57.88	58.25
RADIO MAINTENANCE	6.00	6.00	6.00
TOTAL ALL FUNDS	491.35	492.00	502.88

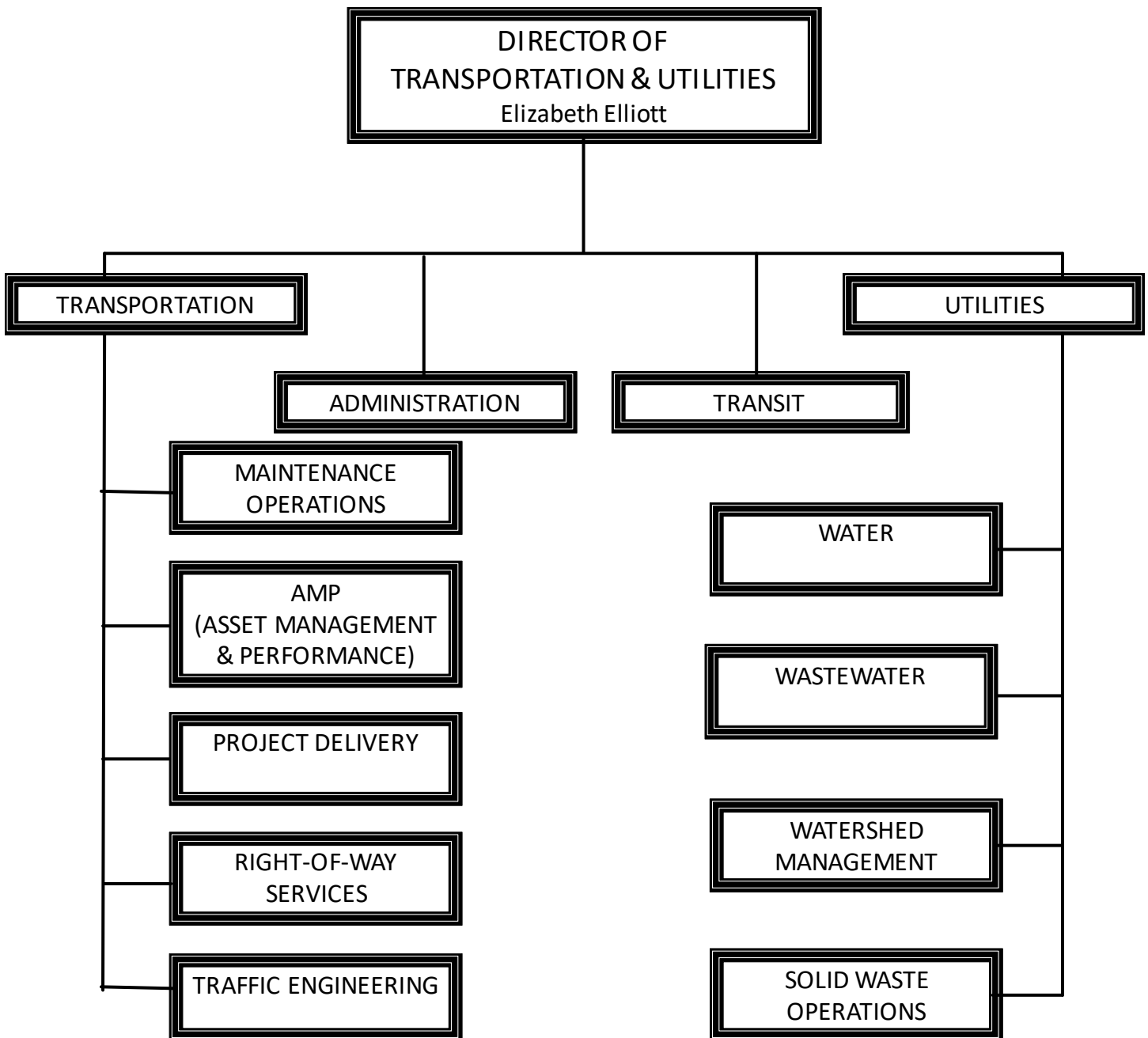
POSITION DETAIL	Class Code	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
SENIOR OFFICE ASSISTANT	N1032	1.00	0.00	0.00
OFFICE SPECIALIST	N1034	0.00	1.00	1.00
ACCOUNT CLERK II	N1121	1.00	0.00	0.00
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
TECHNOLOGY SUPT SPEC I	C1495	1.00	1.00	3.00
TECHNOLOGY SUPT SPEC II	C1496	1.00	1.00	1.00
SYSTEM SUPERVISOR	M1520	2.00	2.00	2.00
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	1.00
OFFICE OPERATIONS SPEC	C1634	1.00	1.00	1.00
PUBLIC SAFETY DIRECTOR	D3000	1.00	1.00	0.00
POLICE OFFICER	P3110	269.43	276.00	281.00
POLICE SERGEANT	P3112	52.00	52.00	53.00
POLICE CAPTAIN	M3123	15.00	15.00	15.00
ASSISTANT CHIEF OF POLICE	M3125	1.00	1.00	1.00
CHIEF OF POLICE	D3126	1.00	1.00	1.00
PUBLIC SERVICE OFFICER	N3129	4.00	4.00	4.00
I.D. LAB TECHNICIAN	C3132	1.00	1.00	1.00
I.D. LAB SPECIALIST	C3134	2.00	2.00	2.00
FORENSIC LAB MANAGER	C3136	1.00	1.00	1.00
POLICE PROP/EVIDENCE MGR	A3138	1.00	1.00	1.00
POLICE RECORDS TECHNICIAN	N3139	26.63	26.63	25.63
POLICE RECORDS SUPERVISOR	C3140	4.00	4.00	3.00
PROPERTY & EVIDENCE TECH	N3141	4.00	4.00	4.00
POLICE RECORDS MANAGER	A3142	1.00	1.00	1.00
CRIME ANALYSIS MGR	A3143	1.00	1.00	1.00
CRIME ANALYSIS TECHNICIAN	N3147	2.00	2.00	2.00
AUDIO VIDEO TECH	C3148	1.00	1.00	2.00
CRIME ANALYST	C3149	2.00	2.00	3.00
PROFESSIONAL/TECH WORKER	U4904	1.50	1.50	0.00
POLICE TRAINEE	U4975	5.91	1.00	0.00
TOTAL GENERAL FUND		407.47	408.13	412.63

POLICE DEPARTMENT

POSITION DETAIL	Class Code	FTE'S 2018-19	FTE'S 2019-20	FTE'S 2020-21
POLICE GARAGE FUND				
SENIOR OFFICE ASSISTANT	N1032	0.00	0.00	1.00
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
STORES CLERK	N1307	1.00	1.00	1.00
AUTOMOTIVE SERVICE WORKER	N5115	4.00	4.00	3.00
AUTOMOTIVE MECHANIC	N5116	7.00	7.00	6.00
AUTOMOTIVE BODY TECH	N5119	0.00	0.00	1.00
GARAGE SUPERVISOR	A5121	1.00	1.00	1.00
SUPT OF FLEET SERVICES	A5123	1.00	1.00	1.00
TOTAL POLICE GARAGE FUND		15.00	15.00	15.00
GRANTS-IN-AID FUND				
COMM RESOURCE SPECIAL	C2408	1.00	1.00	1.00
POLICE OFFICER	P3110	1.00	1.00	7.00
VICTIM/WITNESS ASSISTANT	C3144	2.00	2.00	2.00
VICTIM/WITNESS MANAGER	A3146	1.00	1.00	1.00
TOTAL GRANTS-IN-AID		5.00	5.00	11.00
9-1-1 COMMUNICATIONS				
SYSTEMS SPECIALIST III	C1516	1.00	1.00	0.00
POLICE CAPTAIN	M3123	0.00	0.00	1.00
PUBLIC SAFETY DISPATCHER	C3158	27.00	27.00	32.00
SR PUBLIC SAFE DISPATCHER	C3159	22.00	22.00	17.00
PUB SAFETY DISPATCH SUPER	C3160	5.00	5.00	6.00
COMMUNICATIONS COORDINATOR	M3161	1.00	1.00	0.00
COMMUNICATIONS SUPER	A3162	1.00	1.00	1.00
PROFESSIONAL/TECH WORKER	U4904	0.88	0.88	1.25
TOTAL 9-1-1 COMMUNICATIONS		57.88	57.88	58.25
RADIO MAINTENANCE				
STORES CLERK	N1307	1.00	1.00	1.00
RADIO SYSTEM SPECIALIST	C3163	3.00	3.00	3.00
RADIO SYSTEM LEAD SPEC	C3164	1.00	1.00	1.00
RADIO SYSTEM SUPERVISOR	C3165	1.00	1.00	1.00
TOTAL RADIO MAINTENANCE		6.00	6.00	6.00
TOTAL ALL FUNDS		491.35	492.00	502.88

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TRANSPORTATION & UTILITIES DEPARTMENT

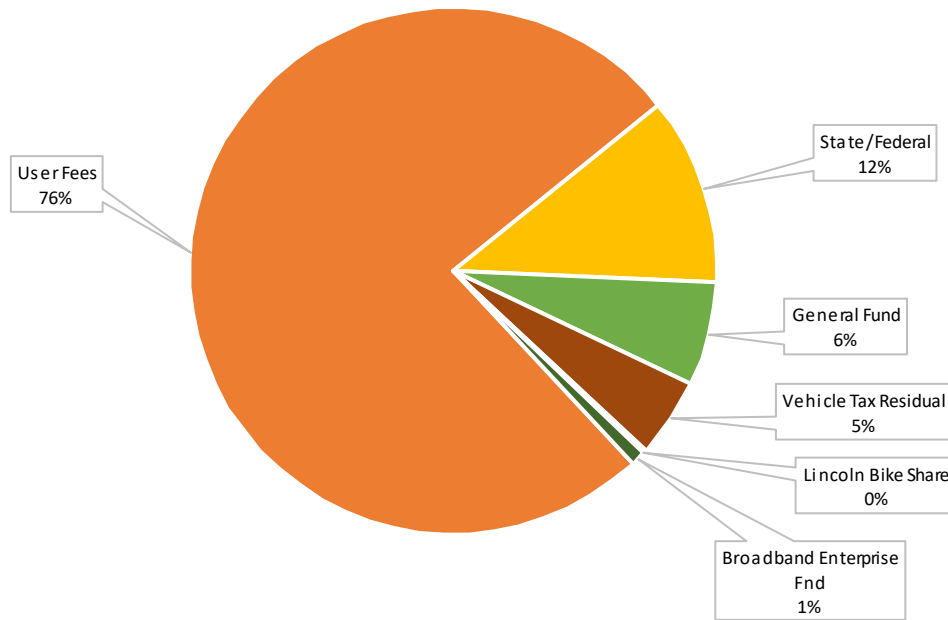


TRANSPORTATION & UTILITIES DEPARTMENT

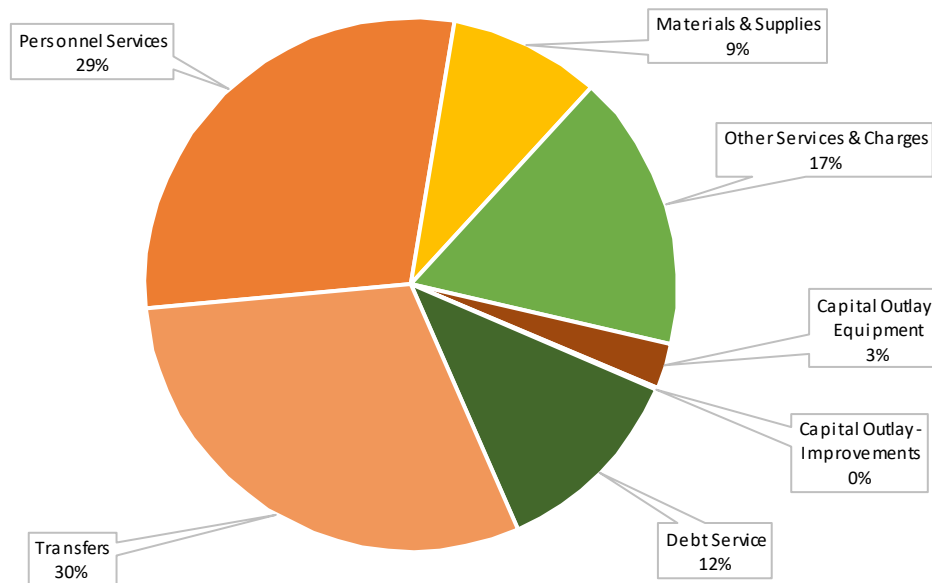
Total Funding Sources 2020-21 - All Funds	
User Fees	\$ 148,553,681
State/Federal	\$ 22,540,480
General Fund	\$ 12,380,486
Vehicle Tax Residual	\$ 9,500,767
Lincoln Bike Share	\$ 406,000
Broadband Enterprise Fnd	\$ 1,751,760
Total	\$ 195,133,174

Total Expenditures Budget 2020-21 - All Funds	
Personnel Services	\$ 56,459,199
Materials & Supplies	\$ 18,115,299
Other Services & Charges	\$ 32,673,788
Capital Outlay - Equipment	\$ 5,307,823
Capital Outlay - Improvements	\$ 312,500
Debt Service	\$ 23,507,327
Transfers	\$ 58,757,238
Total	\$ 195,133,174

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



TRANSPORTATION & UTILITIES DEPARTMENT

Mission

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

Significant Changes

- Strategic restructuring within LTU allows for maintaining service and delivery of an approximately 20% larger CIP from new Lincoln on the Move funding.
- Water rates increase 6% to meet operating and CIP needs. Revenue bonds are anticipated in FY 20-21 to cover significant repairs to the Lincoln wellfields as a result of the 2019 floods. The projected borrowing amount is up to \$40M.
- Water contractual services for the emergency pavement repair increase \$515,000 due to a new contract.
- Water insurance premiums increase \$140,000 annually as a result of the 2019 flood.
- Wastewater rates increase 4% to meet operating and CIP needs.
- The Biogas to Fuel program will begin receiving \$2M/year of revenue in FY 20-21.
- Solid Waste rate increase to Occupation Tax of \$5/ton.
- A Solid Waste revenue bond is anticipated in FY 20-21 for meeting CIP needs. The projected borrowing amount is up to \$7M.
- Broadband reflects an increase in other services and charges for communications equipment and services associated with the connection of the signal system and City facilities.
- After the budget adoption in FY 18-19, StarTran added 7 Bus Operators to replace the contractual special needs transit contract with Transport Plus.
- In August 2020, the University of Nebraska will cancel Route 23 that operates between the downtown campus and east campus resulting in a reduction of 2 Bus Operators and the associated operational costs. UNL Revenue is reduced \$808,350 in FY 20-21.
- A StarTran Operations Training Coordinator is eliminated.
- Two StarTran Bus Operators have been added for Handivan service reducing overtime to offset the cost.
- The Municipal Services Center budget includes \$100,000 for capital outlay equipment and \$305,000 for capital outlay improvements that were previously included in the CIP.
- Use of highway allocation bonds will add \$10M per year for additional street projects.

TRANSPORTATION & UTILITIES DEPARTMENT

Outcome, Goals and Performance Measures

Transportation & Utilities Outcome, Goals and Performance Measures		2018-2019 Actual	2019-2020 Target	2020-2021 Target
Outcome	Safe and Resilient City			
Goal	Effectively manage solid waste to the Landfill			
Measure	Reduce Lincoln's number of pounds of waste/person to the Landfill	1,863 pounds/person	1,845 pounds/person	1,825 pounds/person
Outcome	Safe and Resilient City			
Goal	Water affordability			
Measure	Manage the affordability index for Lincoln Water Systems customer as a percent of median household income	0.56%	Less than 0.85%	Less than 0.85%
Outcome	Safe and Resilient City			
Goal	Wastewater affordability			
Measure	Manage the affordability index for Lincoln Wastewater Systems customer as a percent of median household income	0.52%	Less than 0.99%	Less than 0.99%
Outcome	Safe and Resilient City			
Goal	Flood safety			
Measure	Maintain excellent community rating for reduced flood insurance premiums	25% below national	25% below national	25% below national
Outcome	Strong and Resilient City			
Goal	Provide transportation infrastructure			
Measure	Keeping our arterial pavements in state of minor repairs	75%	75%	75%
Outcome	Strong and Resilient City			
Goal	Provide transportation infrastructure			
Measure	Percent of overall pavements in a state of minor repair	58%	58%	58%
Outcome	Strong and Resilient City			
Goal	Provide transportation infrastructure			
Measure	Percent of residential pavements in a state of minor repair	50%	50%	50%
Outcome	Strong and Resilient City			
Goal	Provide StarTran fixed route convenience			
Measure	Be on time (all trips arriving between zero to five minutes late) 85% of the time.	76.9%	85%	85%
Outcome	Strong and Resilient City			
Goal	Provide StarTran handivan convenience			
Measure	Phone hold time: At least 91% of calls answered within three minutes	88%	91%	91%
Outcome	Strong and Resilient City			
Goal	Modify routes that carry less than 12 passengers per hour			
Measure	Number of routes that carry less than 12 passengers per hour	1	0	0

TRANSPORTATION & UTILITIES DEPARTMENT

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

Broadband Enterprise Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 12	\$ -	\$ -
Taxes	\$ 80,000	\$ 80,000	\$ 80,000
Interest	\$ 2,337	\$ -	\$ -
Charges for Services	\$ 1,335,180	\$ 913,833	\$ 1,550,793
Transfers	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenue	\$ 1,517,529	\$ 1,093,833	\$ 1,730,793

Personnel Services	\$ 516,153	\$ 673,143	\$ 388,757
Materials & Supplies	\$ 20,439	\$ 216,300	\$ 251,500
Other Services & Charges	\$ 157,930	\$ 273,708	\$ 391,503
Capital Outlay - Equipment	\$ -	\$ 12,000	\$ 20,000
Debt Service	\$ 321,060	\$ 308,000	\$ -
Transfers	\$ 330,654	\$ 700,000	\$ 700,000
Total Expenditures	\$ 1,346,236	\$ 2,183,151	\$ 1,751,760

Fleet Services Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 684,072	\$ 209,100	\$ 331,085
Intergovernmental	\$ 5,473,216	\$ 5,088,862	\$ 8,517,646
Interest	\$ 25,181	\$ -	\$ -
Charges for Services	\$ 447,045	\$ 469,200	\$ 469,200
Total Revenue	\$ 6,629,514	\$ 5,767,162	\$ 9,317,931

Personnel Services	\$ 1,275,931	\$ 1,365,042	\$ 1,391,619
Materials & Supplies	\$ 1,895,476	\$ 1,999,563	\$ 2,035,674
Other Services & Charges	\$ 1,577,962	\$ 1,093,342	\$ 1,733,735
Capital Outlay - Equipment	\$ 788,398	\$ 1,292,625	\$ 3,098,530
Transfers	\$ 65,403	\$ -	\$ -
Total Expenditure	\$ 5,603,170	\$ 5,750,572	\$ 8,259,558

TRANSPORTATION & UTILITIES DEPARTMENT

General Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 3,688	\$ -	\$ -
Fees and Fines	\$ 2,026	\$ -	\$ -
Intergovernmental	\$ 55,000	\$ -	\$ -
Charges for Services	\$ 3,568	\$ -	\$ -
Transfers	\$ -	\$ 50,000	\$ 50,000
Total Revenue	\$ 64,282	\$ 50,000	\$ 50,000

Personnel Services	\$ 1,138,171	\$ 1,282,120	\$ 1,279,321
Materials & Supplies	\$ 65,542	\$ 87,100	\$ 67,791
Other Services & Charges	\$ 955,243	\$ 900,036	\$ 856,859
Capital Outlay - Equipment	\$ 4,470	\$ 7,383	\$ 20,000
Capital Outlay-Improvements	\$ 10,768	\$ -	\$ 7,500
Transfers	\$ 3,631,254	\$ 2,785,000	\$ 1,633,965
Total Expenditures	\$ 5,805,448	\$ 5,061,639	\$ 3,865,436

Lincoln Bike Share Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 39,892	\$ -	\$ -
Interest	\$ 76	\$ -	\$ -
Charges for Services	\$ 49,879	\$ 101,304	\$ 55,000
Donations/Contributions	\$ 9,500	\$ 236,364	\$ 200,000
Total Revenue	\$ 99,347	\$ 337,668	\$ 255,000

Other Services & Charges	\$ 340,224	\$ 337,668	\$ 356,000
Capital Outlay - Equipment	\$ 48,593	\$ -	\$ 50,000
Total Expenditures	\$ 388,817	\$ 337,668	\$ 406,000

Municipal Services Center Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 13,753	\$ -	\$ -
Intergovernmental	\$ 2,517,454	\$ 2,517,528	\$ 2,520,600
Interest	\$ 31,529	\$ 3,076	\$ -
Charges for Services	\$ 374,909	\$ 604,293	\$ 499,411
Total Revenue	\$ 2,937,645	\$ 3,124,897	\$ 3,020,011

Personnel Services	\$ 426,830	\$ 442,104	\$ 493,441
Materials & Supplies	\$ 13,682	\$ 6,120	\$ -
Other Services & Charges	\$ 1,025,679	\$ 733,694	\$ 757,368
Capital Outlay - Equipment	\$ -	\$ -	\$ 100,000
Capital Outlay-Improvements	\$ -	\$ -	\$ 305,000
Debt Service	\$ 1,360,278	\$ 1,352,790	\$ 1,349,912
Transfers	\$ 9,155	\$ -	\$ -
Total Expenditures	\$ 2,835,624	\$ 2,534,708	\$ 3,005,721

TRANSPORTATION & UTILITIES DEPARTMENT

Solid Waste Management Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 590,731	\$ 221,863	\$ 209,980
Taxes	\$ 3,454,293	\$ 3,479,935	\$ 4,975,056
Fees and Fines	\$ 8,557,576	\$ 10,117,357	\$ 9,052,997
Intergovernmental	\$ 139,084	\$ -	\$ -
Interest	\$ 192,206	\$ 44,588	\$ -
Charges for Services	\$ 166,426	\$ 757,714	\$ 607,286
Transfers	\$ -	\$ -	\$ -
Total Revenue	\$ 13,100,316	\$ 14,621,457	\$ 14,845,319

Personnel Services	\$ 2,904,780	\$ 3,160,821	\$ 3,153,562
Materials & Supplies	\$ 1,370,328	\$ 1,175,570	\$ 1,622,005
Other Services & Charges	\$ 3,160,269	\$ 3,381,044	\$ 4,448,548
Capital Outlay - Equipment	\$ 385,037	\$ 125,000	\$ 170,000
Capital Outlay - Improvements	\$ 1,808,728	\$ -	\$ -
Debt Service	\$ 1,160,137	\$ 1,629,401	\$ 1,812,215
Transfers	\$ 1,889,665	\$ 3,101,987	\$ 5,247,173
Total Expenditures	\$ 12,678,944	\$ 12,573,823	\$ 16,453,503

StarTran Operating Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 264,605	\$ 146,500	\$ 156,500
Fees and Fines	\$ 2,946,564	\$ 3,828,351	\$ 3,020,001
Intergovernmental	\$ 4,471,673	\$ 2,284,045	\$ 2,955,291
Charges for Services	\$ 147,910	\$ 136,500	\$ 141,500
Transfers	\$ 7,306,189	\$ 7,807,531	\$ 7,506,580
Total Revenue	\$ 15,136,941	\$ 14,202,927	\$ 13,779,872

Personnel Services	\$ 10,166,130	\$ 10,911,273	\$ 10,851,378
Materials & Supplies	\$ 1,653,121	\$ 1,655,238	\$ 1,445,271
Other Services & Charges	\$ 1,831,386	\$ 1,636,283	\$ 1,483,223
Capital Outlay - Equipment	\$ -	\$ 133	\$ -
Transfers	\$ 13,835	\$ -	\$ -
Total Expenditures	\$ 13,664,472	\$ 14,202,927	\$ 13,779,872

StarTran Planning Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 175,909	\$ 250,072	\$ 229,997
Transfers	\$ 65,770	\$ 62,518	\$ 54,876
Total Revenue	\$ 241,679	\$ 312,590	\$ 284,873

Personnel Services	\$ 262,806	\$ 310,590	\$ 282,873
Other Services & Charges	\$ 10,414	\$ 2,000	\$ 2,000
Total Expenditures	\$ 273,220	\$ 312,590	\$ 284,873

TRANSPORTATION & UTILITIES DEPARTMENT

Streets Improvement Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Transfers	\$ -	\$ 1,484,573	\$ -
Total Revenue	\$ -	\$ 1,484,573	\$ -
Transfers	\$ -	\$ 1,484,573	\$ -
Total Expenditures	\$ -	\$ 1,484,573	\$ -

Transportation & Utilities Revolving Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 160,508	\$ -	\$ -
Fees and Fines	\$ 1,111,862	\$ 271,000	\$ 257,250
Intergovernmental	\$ 7,615,651	\$ 7,007,510	\$ 6,713,613
Charges for Services	\$ 4,321,966	\$ 4,528,357	\$ 3,989,954
Transfers	\$ 1,644,000	\$ 433,912	\$ 981,336
Total Revenue	\$ 14,853,987	\$ 12,240,779	\$ 11,942,153
Personnel Services	\$ 8,261,755	\$ 9,029,438	\$ 8,150,800
Materials & Supplies	\$ 22,031	\$ 49,965	\$ 45,340
Other Services & Charges	\$ 3,469,867	\$ 3,062,306	\$ 3,037,610
Capital Outlay - Equipment	\$ 132,030	\$ 7,900	\$ 31,000
Capital Outlay - Improvements	\$ 2,363,812	\$ -	\$ -
Transfers	\$ 7,991	\$ -	\$ 180,000
Total Expenditures	\$ 14,257,486	\$ 12,149,609	\$ 11,444,750

Transportation O & M Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 97,443	\$ -	\$ 10,550
Fees and Fines	\$ 396,866	\$ 360,000	\$ 377,850
Intergovernmental	\$ 27,503,140	\$ 26,164,600	\$ 27,229,335
Interest	\$ 812,233	\$ -	\$ 20,500
Charges for Services	\$ 23,628	\$ -	\$ 505,000
Donations/Contributions	\$ 75,000	\$ -	\$ -
Transfers	\$ 12,268,904	\$ 10,132,280	\$ 10,052,017
Total Revenue	\$ 41,177,214	\$ 36,656,880	\$ 38,195,252
Personnel Services	\$ 10,580,884	\$ 11,031,896	\$ 12,192,984
Materials & Supplies	\$ 2,033,905	\$ 2,164,524	\$ 2,704,381
Other Services & Charges	\$ 9,365,455	\$ 7,612,316	\$ 9,188,858
Capital Outlay - Equipment	\$ 440,526	\$ 47,851	\$ 174,293
Debt Service	\$ -	\$ 5,080,519	\$ 4,917,575
Transfers	\$ 30,241,476	\$ 11,862,700	\$ 7,780,300
Total Expenditures	\$ 52,662,246	\$ 37,799,806	\$ 36,958,391

TRANSPORTATION & UTILITIES DEPARTMENT

Wastewater Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 4,168,878	\$ 3,549,950	\$ 1,245,811
Interest	\$ 535,470	\$ 570,665	\$ 115,000
Charges for Services	\$ 31,422,344	\$ 34,131,520	\$ 35,573,096
Transfers	\$ 1,482,970	\$ -	\$ -
Total Revenue	\$ 37,609,662	\$ 38,252,135	\$ 36,933,907
Personnel Services	\$ 8,354,724	\$ 8,629,724	\$ 8,395,939
Materials & Supplies	\$ 3,534,291	\$ 3,833,367	\$ 3,991,338
Other Services & Charges	\$ 3,427,672	\$ 3,456,380	\$ 4,260,142
Capital Outlay - Equipment	\$ 1,082,877	\$ 772,900	\$ 927,500
Debt Service	\$ 7,140,504	\$ 9,034,801	\$ 8,521,279
Transfers	\$ 20,672,804	\$ 17,796,000	\$ 15,243,000
Total Expenditures	\$ 44,212,872	\$ 43,523,172	\$ 41,339,198

Water Fund	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 6,280,674	\$ 2,523,948	\$ 8,467,194
Interest	\$ 873,518	\$ 986,272	\$ 236,980
Charges for Services	\$ 37,550,874	\$ 42,898,549	\$ 43,490,404
Transfers	\$ 688,710	\$ -	\$ -
Total Revenue	\$ 45,393,776	\$ 46,408,769	\$ 52,194,578
Personnel Services	\$ 8,892,875	\$ 9,703,871	\$ 9,878,525
Materials & Supplies	\$ 5,550,860	\$ 6,059,208	\$ 5,951,999
Other Services & Charges	\$ 4,516,512	\$ 4,703,863	\$ 6,157,942
Capital Outlay - Equipment	\$ 487,517	\$ 528,700	\$ 716,500
Debt Service	\$ 6,368,236	\$ 7,976,231	\$ 6,906,346
Transfers	\$ 12,184,505	\$ 40,363,000	\$ 27,972,800
Total Expenditures	\$ 38,000,505	\$ 69,334,873	\$ 57,584,112

TRANSPORTATION & UTILITIES DEPARTMENT

TRANSPORTATION & UTILITIES PERSONNEL SUMMARY

	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
BROADBAND ENTERPRISE	5.90	5.90	2.90
FLEET SERVICES	14.00	14.00	14.00
GENERAL FUND	19.75	19.75	19.75
MUNICIPAL SERVICES CENTER	5.00	5.00	5.00
SOLID WASTE OPERATION	32.50	32.50	34.17
STARTRAN			
StarTran Operating Fund	133.67	132.67	139.40
StarTran Grants-In-Aid Fund	2.85	2.85	2.60
TOTAL STARTRAN	136.52	135.52	142.00
TRANSPORTATION & UTILITIES REV	78.85	78.85	69.73
TRANSPORTATION O & M	114.00	113.00	125.00
WASTEWATER	83.80	83.80	82.30
WATER	101.73	101.73	104.13
TOTAL ALL FUNDS	592.04	590.04	598.97

POSITION DETAIL

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
BROADBAND ENTERPRISE				
SR TRAFFIC TECH	C1997	1.00	1.00	1.00
SR ENGINEERING TECH	C1999	2.00	2.00	-
ASSOC ENGINEER SPECIALIST	C2001	2.00	2.00	1.00
FIBER NETWORK & ROW MGR	W2026	0.90	0.90	0.90
TOTAL BROADBAND ENTERPRISE		5.90	5.90	2.90
FLEET SERVICES				
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
STORES CLERK	N1307	2.00	2.00	2.00
AUTOMOTIVE MECHANIC	N5116	1.00	1.00	1.00
HEAVY EQUIPMENT MECHANIC	N5117	8.00	8.00	8.00
GARAGE SUPERVISOR	A5121	1.00	1.00	1.00
SUPT OF FLEET SERVICES	A5123	1.00	1.00	1.00
TOTAL FLEET SERVICES		14.00	14.00	14.00

TRANSPORTATION & UTILITIES DEPARTMENT

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
GENERAL				
ENGINEER	M2007	1.75	1.75	1.75
SENIOR ENGINEER	M2008	1.00	1.00	-
ENVIRON HEALTH SPEC II	A3621	2.00	2.00	2.00
SR ENVIR HEALTH SPEC	A3622	2.00	2.00	2.00
ENVIRON HEALTH EDUCATOR I	C3630	1.00	1.00	-
ENVIRON HEALTH EDUCATOR II	C3631	-	-	1.00
LABOR SUPERVISOR I	C5010	1.00	1.00	1.00
PUBLIC WORKS INSPECTOR	N5216	2.00	2.00	2.00
PUBLIC WORKS LABORER	N5228	2.00	2.00	2.00
PW EQUIPMENT OPERATOR I	N5229	5.00	5.00	5.00
PW EQUIPMENT OPERATOR II	N5230	2.00	2.00	2.00
SUPT OF STORMWATER	M5352	-	-	1.00
TOTAL GENERAL		19.75	19.75	19.75
MUNICIPAL SERVICES CENTER				
MAINT REPAIR WORKER I	N5105	2.00	2.00	2.00
MAINT REPAIR WORKER II	N5106	2.00	2.00	2.00
BUILDING SUPERINTENDENT	A5110	1.00	1.00	1.00
TOTAL MUNICIPAL SERVICES CENTER		5.00	5.00	5.00
SOLID WASTE OPERATIONS				
OFFICE SPECIALIST	N1034	1.00	1.00	1.00
ASSOCIATE ENGINEER	M2006	1.00	1.00	1.00
SR ENVIR HEALTH SPEC	A3622	1.00	1.00	1.00
ENVIRON HEALTH EDUCATOR I	C3630	-	-	1.00
LANDFILL GATEHOUSE SUPERVISOR	C5016	1.00	1.00	1.00
SUPT SOLID WASTE OPERATION	M5018	1.00	1.00	1.00
RECYCLING COORDINATOR	A5019	1.00	1.00	1.00
ENVIRONMENT COMPLIANCE TECH	C5021	1.00	1.00	1.00
SOLID WASTE OPER SUPERVISOR	A5022	3.00	3.00	3.00
GATEHOUSE ATTENDANT I	N5023	3.50	3.50	3.50
GATEHOUSE ATTENDANT II	N5024	1.00	1.00	1.00
LANDFILL OPERATOR I	N5031	5.00	5.00	5.00
LANDFILL OPERATOR II	N5032	6.00	6.00	6.00
LANDFILL OPERATOR III	N5033	7.00	7.00	7.67
TOTAL SOLID WASTE OPERATIONS		32.50	32.50	34.17
STARTRAN OPERATING				
OFFICE ASSISTANT	N1030	1.00	1.00	1.00
ACCOUNT CLERK III	N1122	1.75	0.75	0.75
ACCOUNTANT	A1125	0.40	0.40	0.40
STORES CLERK	N1307	1.00	1.00	1.00
ASSISTANT PURCHASING AGENT	A1311	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	0.50	0.50	0.50
OPERATIONS TRAINING COORD	A3103	1.00	1.00	-
PARA-PROFESSIONAL/TECHNICAL	U4903	0.52	0.52	-
GARAGE SUPERVISOR	A5121	1.00	1.00	2.00
TRANSIT MANAGER	M5600	0.75	0.75	0.75
BUS OPERATIONS SUPT	A5601	0.75	0.75	-
STARTRAN HV SUPER	A5602	1.00	1.00	1.00
STARTRAN FIELD SUPERVISOR	A5603	6.00	6.00	8.00
BUS MAINTENANCE SUPT	A5605	1.00	1.00	-
ASST TRANSIT MANAGER	A5606	-	-	1.00

TRANSPORTATION & UTILITIES DEPARTMENT

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
BUS JOURNEY MECH	B5614	8.00	8.00	7.00
BUS APPRENTICE MECH	B5615	3.00	3.00	3.00
BUS CLEANER	B5619	2.00	2.00	2.00
BUS SERVICE WORKER	B5620	6.00	6.00	6.00
BUS OPERATOR	B5625	97.00	97.00	104.00
TOTAL STARTRAN OPERATING		133.67	132.67	139.40
STARTRAN GRANTS-IN-AID				
ACCOUNT CLERK III	N1122	0.25	0.25	0.25
ACCOUNTANT	A1125	0.60	0.60	0.60
ADMINISTRATIVE AIDE I	A1631	0.50	0.50	0.50
PLANNER II	A2111	1.00	1.00	1.00
TRANSIT MANAGER	M5600	0.25	0.25	0.25
BUS OPERATIONS SUPT	A5601	0.25	0.25	-
TOTAL STARTRAN GRANTS-IN-AID		2.85	2.85	2.60
TRANSPORTATION & UTILITIES REV				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	3.00	3.00	1.00
ACCOUNT CLERK III	N1122	2.00	2.00	2.00
ACCOUNTANT	A1125	3.00	3.00	3.00
ASST PW/U BUSINESS MANAGER	A1144	-	-	1.00
PW/UTILITY BUSINESS MGR	M1145	1.00	1.00	1.00
TECHNOLOGY SUPT SPEC I	C1495	2.00	2.00	2.00
TECHNOLOGY SUPT SPEC II	C1496	6.00	6.00	6.00
TECHNOLOGY SUPT SUPER I	M1497	1.00	1.00	1.00
GIS ANALYST	A1524	2.00	2.00	2.00
GIS TECHNICIAN	C1525	2.00	2.00	2.00
ADMINISTRATIVE AIDE I	A1631	2.00	2.00	-
ADMINISTRATIVE AIDE II	A1632	-	-	1.00
PUBLIC INFORMATION SPEC. II	A1642	-	-	1.00
PUBLIC INFORMATION OFFICER	M1645	1.00	1.00	1.00
ENGINEERING TECHNICIAN	C1998	11.00	11.00	11.00
SR ENGINEERING TECH	C1999	16.00	16.00	13.00
ASSOC ENGINEER SPECIALIST	C2001	3.00	3.00	-
ASSOCIATE ENGINEER	M2006	-	-	1.00
ENGINEER	M2007	6.25	6.25	4.25
SENIOR ENGINEER	M2008	3.00	3.00	2.00
ENGINEERING SERVICES MGR	M2019	4.00	4.00	2.00
ASST. CITY ENGINEER	M2021	-	-	2.00
DIRECTOR, PUB WKS & UTIL	D2022	1.00	1.00	1.00
PW LIAISON/COMPLIANCE	W2023	1.00	1.00	1.00
PW/U ASST. DIRECTOR	W2024	1.00	1.00	1.00
FIBER NETWORK & ROW MGR	W2026	0.10	0.10	0.10
UTILITIES SECURITY MGR	M2031	1.00	1.00	1.00
UTILITIES SAFE/TRAIN SPEC	A2040	1.00	1.00	1.00
PLANS EXAMINER II	A3202	1.00	1.00	1.00
IMPACT FEE ADMIN	A3231	1.00	1.00	1.00
PROFESSIONAL/TECH WORKER	U4904	2.00	2.00	2.00
DELIVERY CLERK	N5201	0.50	0.50	0.38
TOTAL TRANSPORTATION & UTILITIES REV		78.85	78.85	69.73

TRANSPORTATION & UTILITIES DEPARTMENT

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
TRANSPORTATION O & M				
SENIOR OFFICE ASSISTANT	N1032	1.00	1.00	-
OFFICE SPECIALIST	N1034	2.00	2.00	5.00
ACCOUNT CLERK III	N1122	1.00	-	1.00
ADMINISTRATIVE AIDE I	A1631	2.00	2.00	1.00
ADMINISTRATIVE AIDE II	A1632	-	-	1.00
TRAFFIC SIGN WORKER	C1995	6.00	6.00	6.00
TRAFFIC TECHNICIAN	C1996	6.00	6.00	6.00
SR TRAFFIC TECH	C1997	8.00	8.00	9.00
ENGINEERING TECHNICIAN	C1998	-	-	1.00
SR ENGINEERING TECH	C1999	-	-	4.00
ASSOCIATE ENGINEER	M2006	-	-	1.00
ENGINEER	M2007	1.00	1.00	2.00
SENIOR ENGINEER	M2008	2.00	2.00	3.00
TRANSPORTATION PLANNER	A2012	-	-	1.00
ENGINEERING SERVICES MGR	M2019	2.00	2.00	1.00
ASST CITY ENGINEER	W2021	1.00	1.00	2.00
PW/U ASST. DIRECTOR	W2024	1.00	1.00	1.00
INTERMEDIATE LEVEL WORKER	U4902	3.00	3.00	3.00
LABOR SUPERVISOR I	C5010	9.00	9.00	9.00
DISTRICT SUPERVISOR	A5011	3.00	3.00	3.00
CONCRETE FINISHER I	N5150	4.00	4.00	4.00
CONCRETE FINISHER II	N5151	4.00	4.00	4.00
PUBLIC WORKS INSPECTOR	N5216	1.00	1.00	1.00
PUBLIC WORKS LABORER	N5228	11.00	11.00	11.00
PW EQUIPMENT OPERATOR I	N5229	25.00	25.00	25.00
PW EQUIPMENT OPERATOR II	N5230	20.00	20.00	20.00
BARRICADE WORKER	N5232	1.00	1.00	-
TOTAL TRANSPORTATION O & M		114.00	113.00	125.00
WASTEWATER				
CUSTOMER SERVICE ASST	N1022	3.00	3.00	3.00
OFFICE SPECIALIST	N1034	1.00	1.00	1.00
ACCOUNT CLERK II	N1121	1.50	1.50	1.50
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
ACCOUNTING SUPERVISOR	C1124	0.50	0.50	0.50
UTILITIES SERVICE SUPERVISOR	A1142	0.50	0.50	0.50
ASST PW/U BUSINESS MANAGER	A1144	0.50	0.50	-
SYSTEMS SPECIALIST I	C1512	1.00	1.00	1.00
SYSTEMS SPECIALIST II	C1514	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
SANITARY ENGINEER	M2036	1.00	1.00	1.00
PERMIT ASSISTANT	N3220	0.50	0.50	0.50
UTILITY EQUIP OPERATOR II	N5226	15.00	15.00	16.00
ENVIRONMENTAL LAB SPEC II	C5292	5.80	5.80	5.80
SR UTILITY ENGINEER SPEC	A5302	1.00	1.00	1.00
TELEMETER CONTROL TECHNICIAN	C5304	1.00	1.00	1.00
WW TREATMENT PLNT OPERATOR	C5307	7.00	7.00	7.00
MANAGER OF LAB SERVICES	A5308	1.00	1.00	1.00
PROCESS CONTROL TECH	C5309	3.00	3.00	3.00
SUPT OF WPC FACILITIES	M5310	1.00	1.00	1.00
ASST SUPT OPERATIONS-WPC	A5311	1.00	1.00	-
BIOSOLIDS COORDINATOR	C5312	1.00	1.00	1.00
MAINTENANCE OPERATOR I	N5313	6.00	6.00	6.00

TRANSPORTATION & UTILITIES DEPARTMENT

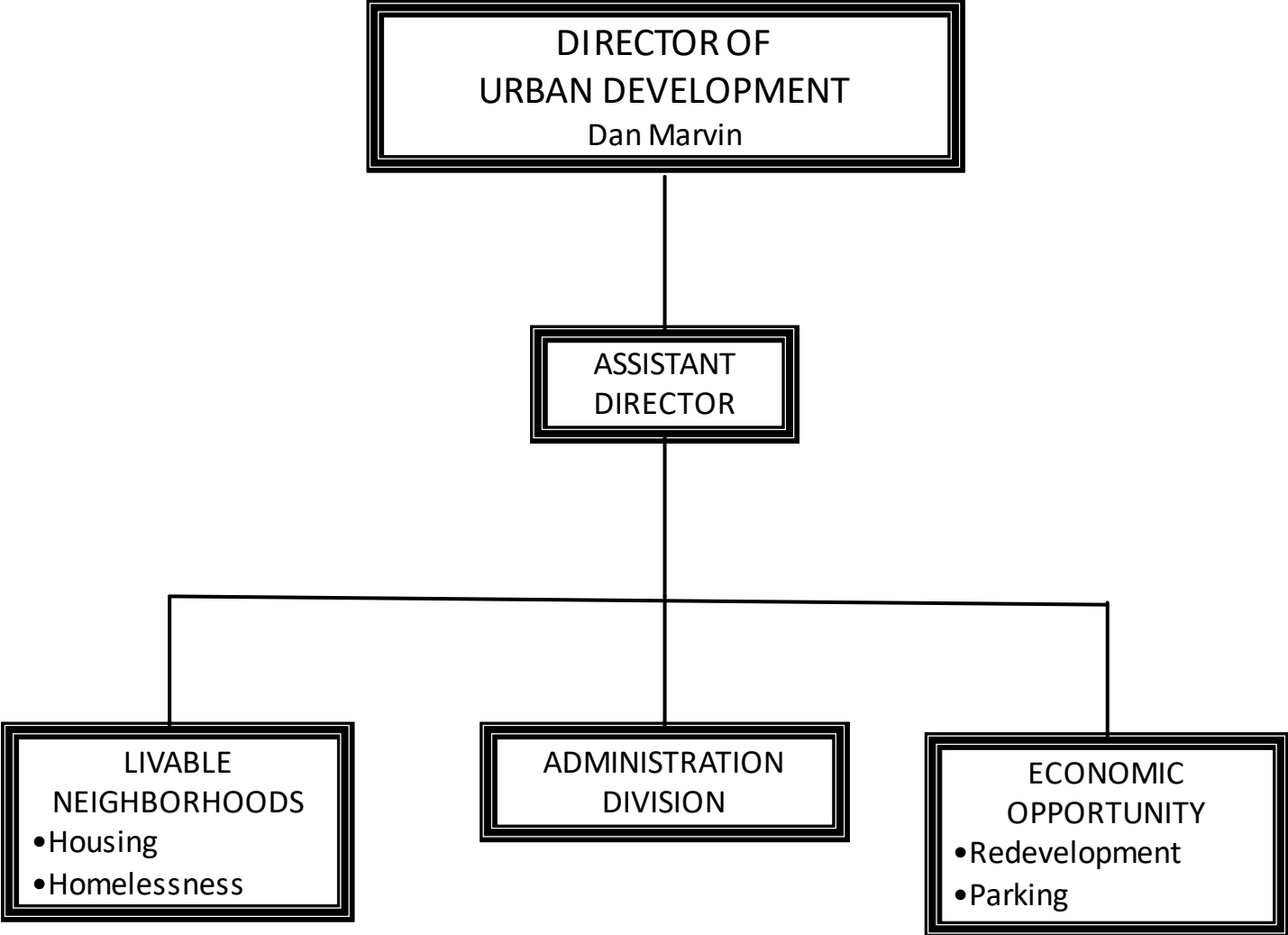
	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
FACILITIES MAINT COORD	M5315	1.00	1.00	1.00
FACILITIES OPER COORD	M5318	-	-	1.00
ENVIRONMENTAL SPECIAL. II	C5321	5.00	5.00	4.00
ENVIRONMENTAL SPECIAL III	C5322	2.00	2.00	1.00
METER READER	N5326	1.50	1.50	1.50
UTILITY PLANT MECHANIC II	N5335	1.00	1.00	1.00
UTILITY PLANT MECHANIC I	N5336	7.00	7.00	7.00
FACILITY MAINT SUPERVISOR	C5338	2.00	2.00	2.00
UTILITY SUPERVISOR	C5339	3.00	3.00	3.00
SUPT. OF WASTEWATER COLLECTION	M5343	1.00	1.00	1.00
ASST SUPT-WW COLLECTION	A5344	1.00	1.00	1.00
CONTROL INSTRUMENT TECHNICIAN	C5372	3.00	3.00	3.00
CONTROL SYST SUPPORT SPEC	A5375	1.00	1.00	1.00
TOTAL WASTEWATER		83.80	83.80	82.30
WATER				
CUSTOMER SERVICE ASST	N1022	3.00	3.00	3.00
OFFICE SPECIALIST	N1034	6.00	6.00	4.00
ACCOUNT CLERK II	N1121	0.50	0.50	0.50
ACCOUNT CLERK III	N1122	2.00	2.00	3.00
ACCOUNTING SUPERVISOR	C1124	0.50	0.50	0.50
UTILITIES SERVICE SUPERVISOR	A1142	0.50	0.50	0.50
ASST PW/U BUSINESS MANAGER	A1144	0.50	0.50	-
STORES CLERK	N1307	1.00	1.00	1.00
SYSTEMS SPECIALIST I	C1512	-	-	1.00
SYSTEMS SPECIALIST II	C1514	1.00	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	1.00	1.00	1.00
OFFICE OPERATIONS SPECIALIST	C1634	2.00	2.00	2.00
ASSOC ENGINEER SPECIALIST	C2001	-	-	2.00
PERMIT ASSISTANT	N3220	0.50	0.50	0.50
PARA-PROFESSIONAL/TECHNICIAN	U4903	3.10	3.10	2.00
UTILITY EQUIP OPERATOR I	N5225	3.00	3.00	4.00
UTILITY EQUIP OPERATOR II	N5226	11.00	11.00	10.00
WATER SERVICE TECH I	N5235	4.00	4.00	4.00
WATER SERVICE TECH II	N5236	10.00	10.00	11.00
SR. WATER SERVICE TECH	N5237	4.00	4.00	3.00
ENVIRONMENTAL LAB SPEC I	C5290	-	-	1.00
ENVIRONMENTAL LAB SPEC II	C5292	2.00	2.00	2.00
WATER QUALITY SPECIALIST	C5293	-	-	1.00
UTILITY ENGINEERING SPECIALIST	C5300	1.00	1.00	2.00
TELEMETER CONTROL TECHNICIAN	C5304	2.00	2.00	2.00
MANAGER OF LAB SERVICES	A5308	1.00	1.00	1.00
ASST WATER PLANT OPERATOR	N5316	3.00	3.00	2.00
WATER PLANT OPERATOR	C5317	8.00	8.00	9.00
UTILITIES LAB. SUPERVISOR	A5323	1.00	1.00	-
METER READER	N5326	1.50	1.50	1.50
UTILITY PLANT MECHANIC II	N5335	1.00	1.00	1.00
UTILITY PLANT MECHANIC I	N5336	9.00	9.00	9.00
FACILITY MAINT SUPERVISOR	C5338	2.00	2.00	2.00
UTILITY SUPERVISOR	C5339	5.00	5.00	5.00
ASST SUPT-WATER CONSTRUCTION	A5341	1.00	1.00	1.00
ASST SUPT-WATER SERVICE	A5342	1.00	1.00	1.00
ASST SUPT OPER-WP & TREATMENT	A5348	1.00	1.00	1.00
ASST SUPT-WP & TREATMENT	A5349	2.00	2.00	2.00

TRANSPORTATION & UTILITIES DEPARTMENT

	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
SUPT WP & TREATMENT	M5350	1.00	1.00	1.00
SUPT WATER DISTRIBUTION	M5351	1.00	1.00	1.00
CONTROL INSTRUMENT TECHNICIAN	C5372	3.00	3.00	3.00
CONTROL SYST SUPPORT SPECIALIST	A5375	1.00	1.00	1.00
CUSTODIAN	N5407	0.63	0.63	0.63
TOTAL WATER		101.73	101.73	104.13
TOTAL TRANSPORTATION & UTILITIES		592.04	590.04	598.97

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URBAN DEVELOPMENT



URBAN DEVELOPMENT

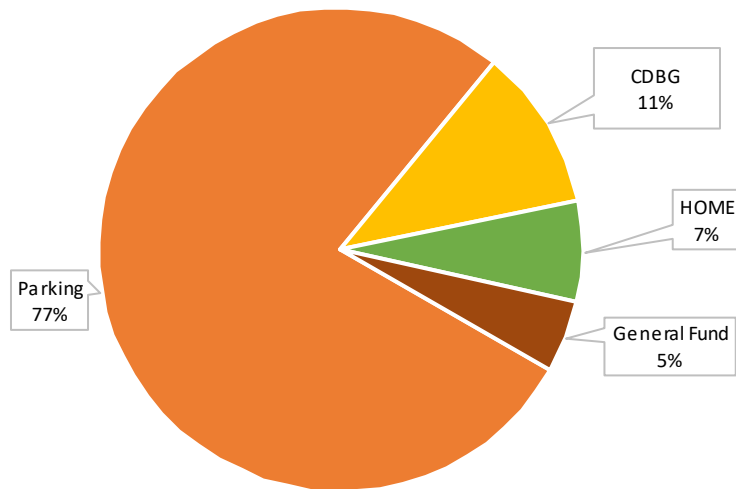
Total Funding Sources 2020-21 - All Funds

Parking	\$	18,664,229
CDBG	\$	2,597,944
HOME	\$	1,627,182
General Fund	\$	1,245,089
Total	\$	24,134,444

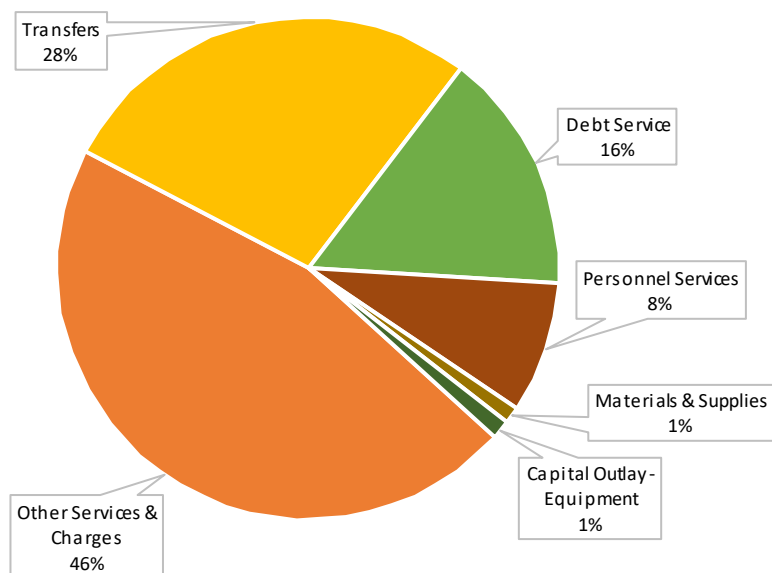
Total Expenditures Budget 2020-21 - All Funds

Other Services & Charges	\$	11,100,526
Transfers	\$	6,687,726
Debt Service	\$	3,758,388
Personnel Services	\$	2,052,441
Materials & Supplies	\$	256,863
Capital Outlay - Equipment	\$	278,500
Total	\$	24,134,444

Total Funding Sources 2020-21 - All Funds



Total Expenditures Budget 2020-21 - All Funds



URBAN DEVELOPMENT

Mission

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

Significant Changes

- Financial Analyst position was reclassified to an Office Specialist and .75 FTE Planning Assistant is being eliminated.
- 0.5 FTE Para-Professional/Technical worker has been added across several funds to assist the Parking Office with parking appeals and assist in collecting CDBG and HOME housing rehabilitation loans as needed.
- The opening of two parking garages will also increase operating expenditures. The increased Parking Transfer expenditures also reflects payments for the work on the garages.
- \$100,000 CDBG funding is budgeted for Building & Safety Department's Housing Program.

Outcome, Goals and Performance Measures

Urban Development Outcome, Goals and Performance Measures		2018-19 Actual	2019-20 Target	2020-21 Target
Outcome	Vibrant City Economy and Quality of Life			
Goal	Available infrastructure for growth			
Measure	Increase the parking revenue by 7% every four years for the next 12 years to successfully pay off the bonds necessary to build the new garages in areas of need	1.65%	1.65%	1.75%
Outcome	Vibrant City Economy and Quality of Life			
Goal	Expand the City's tax revenues			
Measure	Continue to increase property valuations in Tax Increment Financing (TIF) Districts to be greater than 500%	793%	500%	500%
Outcome	Vibrant City Economy and Quality of Life			
Goal	Quality and diverse housing and redevelopment			
Measure	Provide financial assistance to owner occupants to preserve existing affordable housing stock	93	135	135

URBAN DEVELOPMENT

General Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 100	\$ -	\$ -
Fees and Fines	\$ 265,651	\$ 750,000	\$ 750,000
Charges for Services	\$ 143,603	\$ 131,000	\$ 149,000
Transfers	\$ 650,000	\$ -	\$ -
Total Revenues	\$ 1,059,354	\$ 881,000	\$ 899,000
Capital Outlay - Equipment	\$ 5,296	\$ -	\$ -
Personnel Services	\$ 738,463	\$ 835,593	\$ 772,800
Materials & Supplies	\$ 3,730	\$ 2,775	\$ 4,435
Other Services & Charges	\$ 112,678	\$ 101,374	\$ 116,154
Transfers	\$ 161,369	\$ 352,350	\$ 351,700
Total Expenditures	\$ 1,021,536	\$ 1,292,092	\$ 1,245,089

CDBG Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Intergovernmental	\$ 1,610,910	\$ 1,672,206	\$ 1,947,944
Charges for Services	\$ 687,113	\$ 650,000	\$ 650,000
Total Revenues	\$ 2,298,023	\$ 2,322,206	\$ 2,597,944
Personnel Services	\$ 783,843	\$ 818,635	\$ 811,672
Materials & Supplies	\$ 1,634	\$ 2,650	\$ 2,675
Transfers	\$ -	\$ 125,000	\$ 100,000
Other Services & Charges	\$ 1,619,750	\$ 1,525,663	\$ 1,683,597
Capital Outlay - Improvements	\$ 20,893	\$ -	\$ -
Total Expenditures	\$ 2,426,120	\$ 2,471,948	\$ 2,597,944

HOME Fund Budget	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 300	\$ -	\$ -
Intergovernmental	\$ 1,155,849	\$ 837,654	\$ 1,177,182
Charges for Services	\$ 453,851	\$ 500,000	\$ 450,000
Total Revenues	\$ 1,610,000	\$ 1,337,654	\$ 1,627,182
Personnel Services	\$ 86,981	\$ 96,407	\$ 98,626
Materials & Supplies	\$ 254	\$ 285	\$ 425
Other Services & Charges	\$ 1,528,237	\$ 1,560,147	\$ 1,528,131
Total Expenditures	\$ 1,615,472	\$ 1,656,839	\$ 1,627,182

URBAN DEVELOPMENT

Parking Lots and JPA Facilities	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 670	\$ -	\$ -
Fees and Fines	\$ 830,708	\$ 775,706	\$ 693,014
Interest	\$ 55,186	\$ 11,244	\$ -
Charges for Services	\$ 1,595,590	\$ 1,637,031	\$ 1,639,260
Total Revenues	\$ 2,482,154	\$ 2,423,981	\$ 2,332,274
Capital Outlay - Equipment	\$ 44,314	\$ 16,500	\$ 11,500
Materials & Supplies	\$ 33,357	\$ 36,700	\$ 22,700
Other Services & Charges	\$ 2,079,146	\$ 2,535,337	\$ 2,122,318
Transfers	\$ 14,341	\$ 18,000	\$ 66,000
Total Expenditures	\$ 2,171,158	\$ 2,606,537	\$ 2,222,518

Parking Facilities	Actual 2018-19	Budget 2019-20	Budget 2020-21
Miscellaneous	\$ 519	\$ -	\$ -
Fees and Fines	\$ 13,032,766	\$ 12,036,274	\$ 13,119,449
Interest	\$ 140,925	\$ 39,961	\$ -
Charges for Services	\$ 440,688	\$ 275,000	\$ 407,758
Total Revenues	\$ 13,614,898	\$ 12,351,235	\$ 13,527,207
Capital Outlay - Equipment	\$ 68,005	\$ 167,000	\$ 267,000
Personnel Services	\$ 317,595	\$ 340,073	\$ 369,343
Materials & Supplies	\$ 264,080	\$ 219,432	\$ 226,628
Other Services & Charges	\$ 4,573,400	\$ 5,117,127	\$ 5,650,326
Debt Service	\$ 2,007,221	\$ 2,414,890	\$ 3,758,388
Transfers	\$ 4,433,819	\$ 2,495,026	\$ 6,170,026
Total Expenditures	\$ 11,664,120	\$ 10,753,548	\$ 16,441,711



URBAN DEVELOPMENT

URBAN DEV. PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND			
ADMINISTRATION	6.40	6.40	5.65
LIVABLE NEIGHBORHOODS	0.05	0.05	0.05
ECONOMIC OPPORTUNITY	3.60	3.60	3.60
TOTAL GENERAL FUND	10.05	10.05	9.30
CDBG FUND			
ADMINISTRATION	1.70	1.70	1.70
LIVABLE NEIGHBORHOODS	1.65	1.65	1.66
LIVABLE NEIGHBORHOODS-HOUSING	3.90	3.90	3.90
TOTAL CDBG FUND	7.25	7.25	7.26
HOME FUND	0.85	0.85	0.86
PARKING FACILITIES FUND	2.60	2.60	3.08
TOTAL ALL FUNDS	20.75	20.75	20.50

POSITION DETAIL

	<u>Class</u> <u>Code</u>	<u>FTE'S</u> <u>2018-19</u>	<u>FTE'S</u> <u>2019-20</u>	<u>FTE'S</u> <u>2020-21</u>
GENERAL FUND				
EXECUTIVE SECRETARY	E0630	0.00	0.00	1.00
OFFICE SPECIALIST	N1034	0.00	0.00	1.00
ACCOUNTANT	A1125	0.15	0.15	0.15
BUDGET & ADM. ANALYST	M1166	1.00	1.00	0.00
RIGHT-OF-WAY SPECIALIST	N1215	1.30	1.30	1.30
RE & RELOC ASSIST AGENT	A1216	1.00	1.00	1.00
GIS ANALYST	A1524	0.25	0.25	0.25
ADMINISTRATIVE SECRETARY	C1630	1.00	1.00	0.00
SR ENGINEERING TECH	C1999	1.00	1.00	1.00
PLANNING ASSISTANT	C2106	0.75	0.75	0.00
PLANNER II	A2111	0.75	0.75	0.75
DIRECTOR OF URBAN DEVELOP	D2205	0.85	0.85	0.85
ASST DIRECTOR, URBAN DEV.	W2207	0.85	0.85	0.85
URBAN DEVELOPMENT MANAGER	M2209	1.15	1.15	1.15
TOTAL GENERAL FUND		10.05	10.05	9.30

URBAN DEVELOPMENT

POSITION DETAIL

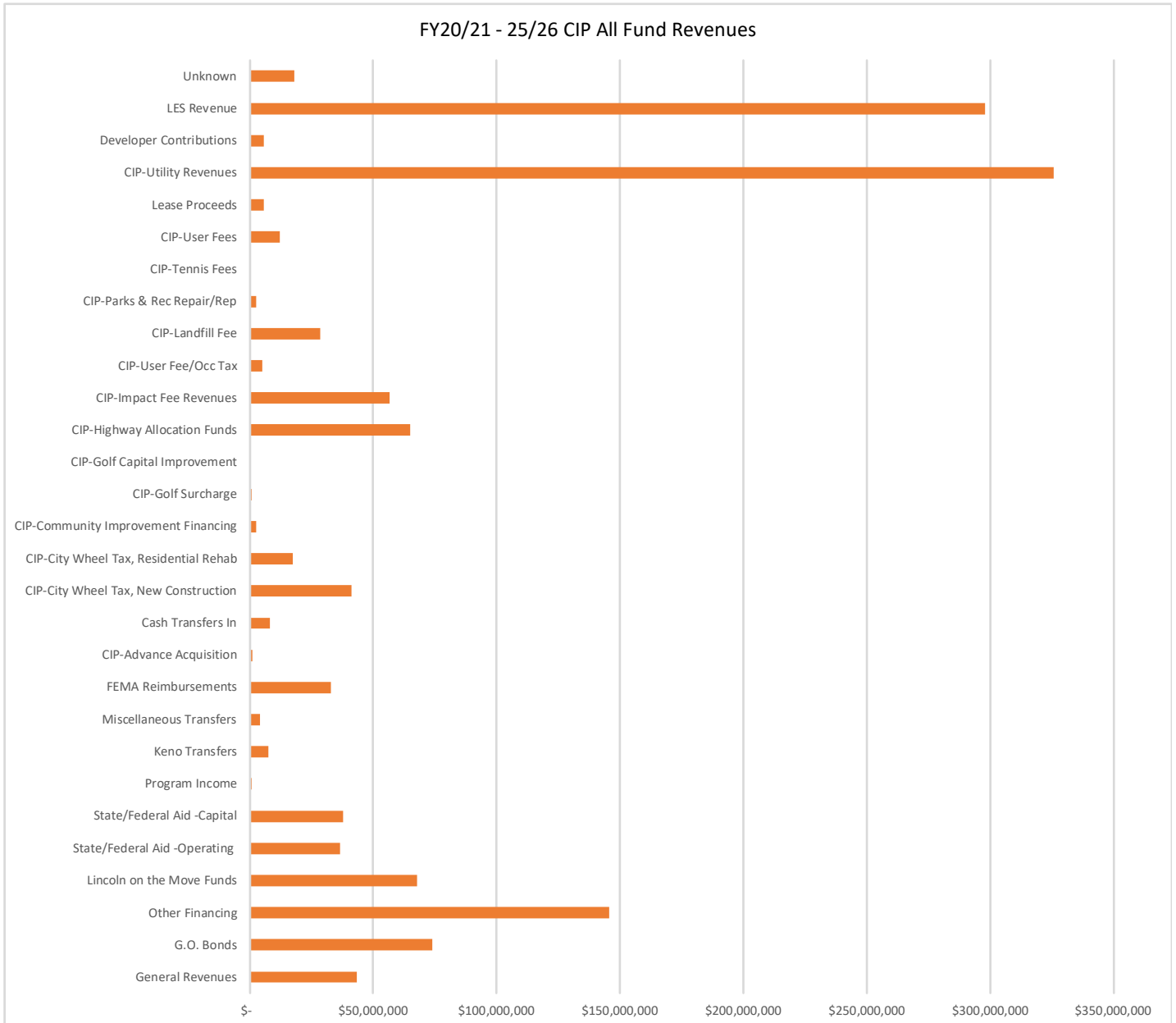
	<u>Class Code</u>	<u>FTE'S 2018-19</u>	<u>FTE'S 2019-20</u>	<u>FTE'S 2020-21</u>
CDBG FUND				
ACCOUNTANT	A1125	0.40	0.40	0.40
RIGHT-OF-WAY SPECIALIST	N1215	0.55	0.55	0.55
GIS ANALYST	A1524	0.75	0.75	0.75
PLANNER I	A2110	1.00	1.00	1.00
PLANNER II	A2111	0.25	0.25	0.25
URBAN DEVELOPMENT MANAGER	M2209	1.50	1.50	1.50
HOUSING REHAB SPEC II	C2220	2.80	2.80	2.80
PARA-PROFESSIONAL/TECHNIC	C2218	0.00	0.00	0.01
TOTAL CDBG FUND		7.25	7.25	7.26
HOME FUND				
ACCOUNTANT	A1125	0.20	0.20	0.20
RIGHT-OF-WAY SPECIALIST	N1215	0.15	0.15	0.15
URBAN DEVELOPMENT MANAGER	M2209	0.30	0.30	0.30
HOUSING REHAB SPEC II	C2220	0.20	0.20	0.20
PARA-PROFESSIONAL/TECHNIC	C2218	0.00	0.00	0.01
TOTAL HOME FUND		0.85	0.85	0.86
PARKING FACILITIES FUND				
ACCOUNTANT	A1125	0.25	0.25	0.25
ASSISTANT PARKING MGR	2027	1.00	1.00	1.00
PARKING MANAGER	M2028	1.00	1.00	1.00
DIRECTOR OF URBAN DEVELOP	D2205	0.15	0.15	0.15
ASST DIRECTOR, URBAN DEV.	W2207	0.15	0.15	0.15
URBAN DEVELOPMENT MANAGER	M2209	0.05	0.05	0.05
PARA-PROFESSIONAL/TECHNIC	C2218	0.00	0.00	0.48
TOTAL PARKING FACILITIES FUND		2.60	2.60	3.08
TOTAL ALL FUNDS		20.75	20.75	20.50



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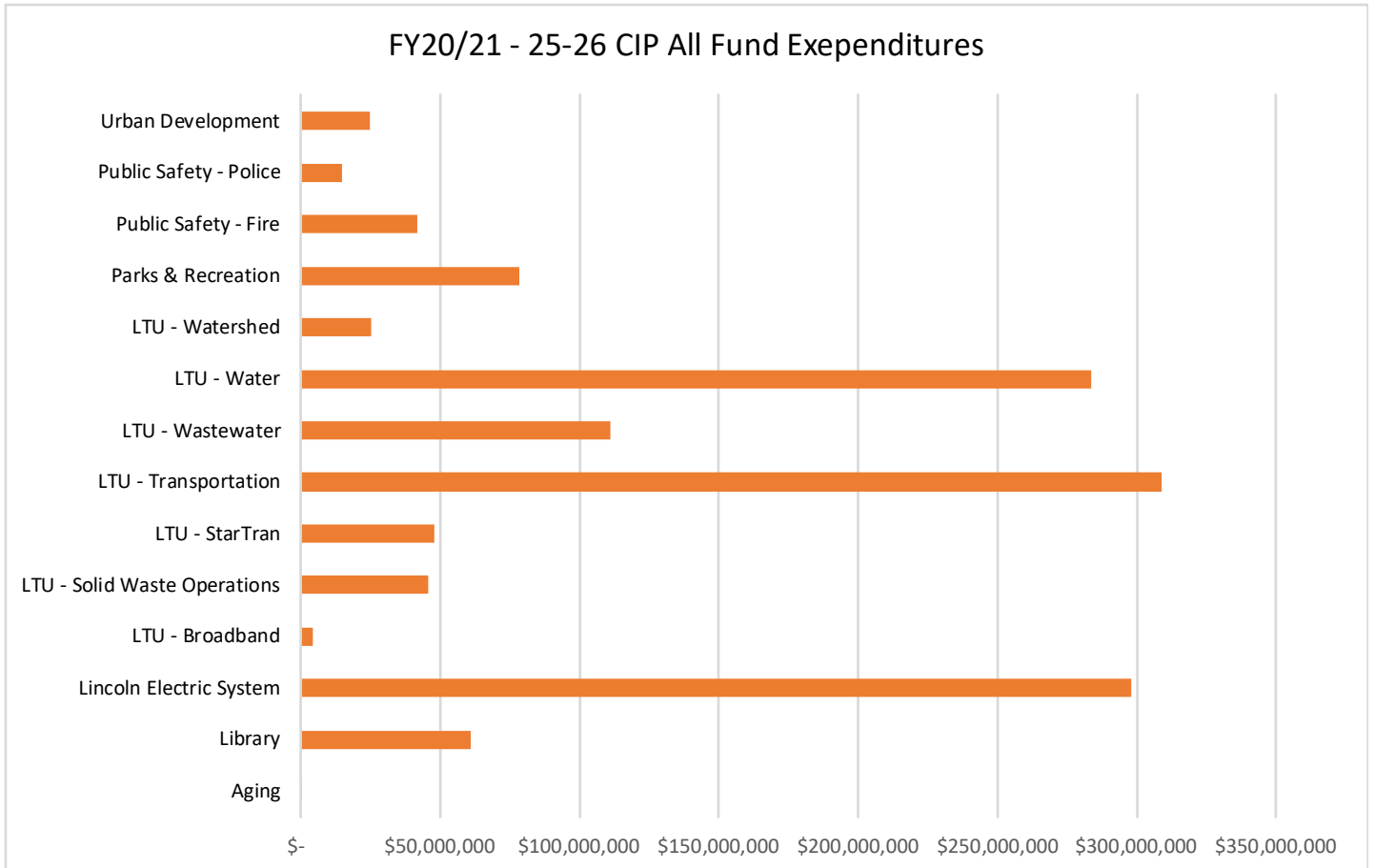
CAPITAL IMPROVEMENT PROGRAM

Where City of Lincoln CIP Dollars Come From
FY 2020/21 – 2025/26 All Funds Revenues \$1,344,722,724



CAPITAL IMPROVEMENTS & DEBT SERVICE

Where all City of Lincoln CIP Dollars Go
FY 2020/21 – 2025/26 All Funds Expenditures \$1,344,722,724



CAPITAL IMPROVEMENTS & DEBT SERVICE

Capital Improvement Program

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

Due to the uncertainty caused by COVID-19, Ordinance 20967 temporarily suspended the biennial budget. This allows more time to determine the financial impact COVID-19 may have on Fiscal Year 2021-22.

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

A CIP has the following benefits:

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



Preparing the CIP

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

projections and revenue calculations.

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

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

Funding the CIP

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

Timeline

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

More information and complete CIP documents can be found below.

FEATURED LINKS

[CIP FY 2020/21 - 2025/26](#)

[2018 Lincoln Downtown Master Plan](#)

[2040 Comprehensive Plan - 2016 Update](#)

[2040 Long Range Transportation Plan - 2016 Update](#)

[Residential Land Inventory](#)

[South Haymarket Neighborhood Plan](#)

[2017 Annexation Study](#)

CAPITAL IMPROVEMENTS & DEBT SERVICE

Expenditures by Type

CIP expenditures are identified by department. Specific projects within each category are listed in the [Capital Improvement Program Document](#).

Department	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
Aging	\$ -	\$ 87,360	\$ 89,107	\$ -	\$ -	\$ -	\$ 176,467
Library	\$ 1,370,300	\$ 250,000	\$ 59,363,300	\$ -	\$ -	\$ -	\$ 60,983,600
Lincoln Electric System	\$ 50,578,000	\$ 50,795,000	\$ 51,351,000	\$ 52,943,000	\$ 43,739,000	\$ 48,575,000	\$ 297,981,000
LTU - Broadband	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,200,000
LTU - Solid Waste Operations	\$ 3,465,000	\$ 3,140,000	\$ 14,950,000	\$ 9,060,000	\$ 12,635,000	\$ 2,445,000	\$ 45,695,000
LTU - StarTran	\$ 8,149,424	\$ 38,272,403	\$ 380,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 47,701,827
LTU - Transportation	\$ 56,473,161	\$ 61,687,159	\$ 49,376,273	\$ 49,035,847	\$ 51,349,911	\$ 40,981,826	\$ 308,904,177
LTU - Wastewater	\$ 15,543,000	\$ 19,891,000	\$ 21,140,000	\$ 17,066,000	\$ 22,193,000	\$ 15,020,000	\$ 110,853,000
LTU - Water	\$ 67,083,500	\$ 22,828,000	\$ 36,217,000	\$ 49,815,800	\$ 53,974,100	\$ 53,584,600	\$ 283,503,000
LTU - Watershed	\$ -	\$ -	\$ -	\$ 11,200,000	\$ 1,200,000	\$ 12,650,000	\$ 25,050,000
Parks & Recreation	\$ 23,230,000	\$ 5,632,800	\$ 7,565,900	\$ 5,461,500	\$ 4,634,400	\$ 31,660,000	\$ 78,184,600
Public Safety - Fire	\$ 700,000	\$ 11,000,000	\$ 3,310,000	\$ 4,010,000	\$ 3,546,000	\$ 19,302,000	\$ 41,868,000
Public Safety - Police	\$ -	\$ 2,100,000	\$ 750,000	\$ -	\$ -	\$ 11,800,000	\$ 14,650,000
Urban Development	\$ 6,718,360	\$ 4,640,988	\$ 3,752,497	\$ 3,007,769	\$ 3,802,674	\$ 3,049,765	\$ 24,972,053
Grand Total	\$ 234,010,745	\$ 221,024,710	\$ 248,945,077	\$ 202,599,916	\$ 198,074,085	\$ 240,068,191	\$ 1,344,722,724

Lincoln Electric System (\$297,981,000) – The sole source of funding for these projects are revenues from Lincoln Electric System.

LES	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
LES Revenue	\$ 50,578,000	\$ 50,795,000	\$ 51,351,000	\$ 52,943,000	\$ 43,739,000	\$ 48,575,000	\$ 297,981,000
Fund Source Totals	\$ 50,578,000	\$ 50,795,000	\$ 51,351,000	\$ 52,943,000	\$ 43,739,000	\$ 48,575,000	\$ 297,981,000

Lincoln City Libraries (\$60,983,600) – These projects include replacing the Bennett Martin Library downtown, replacing the Library Bookmobile, Williams Branch relocation and upgrades to the existing branch libraries city-wide.

Lincoln City Libraries	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
General Revenues	\$ -	\$ -	\$ 1,163,300	\$ -	\$ -	\$ -	\$ 1,163,300
G.O. Bonds	\$ -	\$ -	\$ 53,200,000	\$ -	\$ -	\$ -	\$ 53,200,000
Other Financing	\$ 800,000	\$ 250,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 6,050,000
Keno Transfers	\$ 570,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570,300
Fund Source Totals	\$ 1,370,300	\$ 250,000	\$ 59,363,300	\$ -	\$ -	\$ -	\$ 60,983,600

LTU - Broadband (\$4,200,000) – Lease Purchase Financing is used to improve the city's communication network.

LTU - Broadband	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
Miscellaneous Transfers	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,200,000
Fund Source Totals	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,200,000

LTU - Solid Waste (\$45,695,000) – The largest source of funding for the projects in Solid Waste Operations program is fee based.

LTU - Solid Waste	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
CIP-User Fee/Occ Tax	\$ 1,155,000	\$ 1,280,000	\$ 740,000	\$ 650,000	\$ 575,000	\$ 635,000	\$ 5,035,000
CIP-Landfill Fee	\$ 2,310,000	\$ 1,860,000	\$ 2,210,000	\$ 8,410,000	\$ 12,060,000	\$ 1,810,000	\$ 28,660,000
Unknown	\$ -	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -	\$ 12,000,000
Fund Source Totals	\$ 3,465,000	\$ 3,140,000	\$ 14,950,000	\$ 9,060,000	\$ 12,635,000	\$ 2,445,000	\$ 45,695,000

LTU - Transportation (\$308,904,177) – The improvements to the Transportation program include Transportation System Optimization, Transportation System Preservation, and Transportation System Growth projects.

LTU - Transportation	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
General Revenues	\$ 1,507,000	\$ 2,785,000	\$ 6,736,606	\$ 7,073,436	\$ 7,427,108	\$ 7,798,464	\$ 33,327,614
Other Financing	\$ 4,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 23,200,000
Lincoln on the Move Funds	\$ 12,596,480	\$ 12,992,011	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000	\$ 3,250,000	\$ 67,838,491
State/Federal Aid -Capital	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 36,000,000
CIP-City Wheel Tax, New Construction	\$ 6,677,110	\$ 6,743,882	\$ 6,811,320	\$ 6,879,434	\$ 6,948,228	\$ 7,017,710	\$ 41,077,684
CIP-City Wheel Tax, Residential Rehab	\$ 2,823,051	\$ 2,851,282	\$ 2,879,794	\$ 2,908,592	\$ 2,937,678	\$ 2,967,055	\$ 17,367,452
CIP-Highway Allocation Funds	\$ 17,969,520	\$ 22,414,984	\$ 6,048,553	\$ 5,274,385	\$ 7,136,897	\$ 6,048,597	\$ 64,892,936
CIP-Impact Fee Revenues	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	\$ 25,200,000
Fund Source Totals	\$ 56,473,161	\$ 61,687,159	\$ 49,376,273	\$ 49,035,847	\$ 51,349,911	\$ 40,981,826	\$ 308,904,177

CAPITAL IMPROVEMENTS & DEBT SERVICE

LTU - Wastewater (\$110,853,000) – The improvements in Wastewater’s program include new growth projects and replacement of existing sewer lines.

LTU - Wastewater	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
CIP-Impact Fee Revenues	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000
CIP-Utility Revenues	\$ 15,243,000	\$ 19,591,000	\$ 20,840,000	\$ 16,766,000	\$ 21,893,000	\$ 14,720,000	\$ 109,053,000
Fund Source Totals	\$ 15,543,000	\$ 19,891,000	\$ 21,140,000	\$ 17,066,000	\$ 22,193,000	\$ 15,020,000	\$ 110,853,000

LTU - Water (\$283,503,000) – The improvements in Water’s program include new growth projects and maintenance.

LTU - Water	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
FEMA Reimbursements	\$ 33,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000,000
CIP-Impact Fee Revenues	\$ 350,700	\$ 1,350,700	\$ 1,850,700	\$ 5,850,700	\$ 350,700	\$ 18,350,700	\$ 28,104,200
CIP-Utility Revenues	\$ 27,972,800	\$ 21,477,300	\$ 34,366,300	\$ 43,965,100	\$ 53,623,400	\$ 35,233,900	\$ 216,638,800
Developer Contributions	\$ 5,760,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,760,000
Fund Source Totals	\$ 67,083,500	\$ 22,828,000	\$ 36,217,000	\$ 49,815,800	\$ 53,974,100	\$ 53,584,600	\$ 283,503,000

Parks and Recreation (\$78,184,600) – Parks and Recreation use several funding sources for park improvements, trail improvements, recreation improvements and more.

Parks & Rec	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
General Revenues	\$ 1,030,200	\$ 968,000	\$ 1,085,100	\$ 1,095,400	\$ 1,106,000	\$ 1,117,000	\$ 6,401,700
Other Financing	\$ 13,849,500	\$ 2,497,500	\$ 3,343,000	\$ 1,843,000	\$ 1,843,000	\$ 28,843,000	\$ 52,219,000
State/Federal Aid -Capital	\$ -	\$ -	\$ 920,000	\$ 680,000	\$ -	\$ -	\$ 1,600,000
Keno Transfers	\$ 1,565,000	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000	\$ 6,990,000
CIP-Advance Acquisition	\$ 150,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
CIP-Golf Surcharge	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 672,000
CIP-Golf Capital Improvement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
CIP-Impact Fee Revenues	\$ 346,500	\$ 505,100	\$ 577,700	\$ 170,000	\$ -	\$ -	\$ 1,599,300
CIP-Parks & Rec Repair/Rep	\$ 409,600	\$ 370,200	\$ 438,100	\$ 451,100	\$ 463,400	\$ 478,000	\$ 2,610,400
CIP-Tennis Fees	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000
Lease Proceeds	\$ 5,762,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,762,200
Fund Source Totals	\$ 23,230,000	\$ 5,632,800	\$ 7,565,900	\$ 5,461,500	\$ 4,634,400	\$ 31,660,000	\$ 78,184,600

Aging (\$176,467) – The programming is for replacing transportation vehicles.

Aging	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
General Revenues	\$ -	\$ 17,472	\$ 17,821	\$ -	\$ -	\$ -	\$ 35,293
State/Federal Aid -Capital	\$ -	\$ 69,888	\$ 71,286	\$ -	\$ -	\$ -	\$ 141,174
Fund Source Totals	\$ -	\$ 87,360	\$ 89,107	\$ -	\$ -	\$ -	\$ 176,467

Urban Development (\$24,972,053) – The improvements proposed in Urban Development’s program include parking, redevelopment projects, and downtown/business improvement district enhancements.

Urban Development	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
General Revenues	\$ 351,700	\$ 284,428	\$ 413,437	\$ 434,109	\$ 455,814	\$ 478,605	\$ 2,418,093
Other Financing	\$ 244,900	\$ 249,800	\$ 254,800	\$ 259,900	\$ 265,100	\$ 270,400	\$ 1,544,900
Program Income	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 750,000
Cash Transfers In	\$ 1,900,000	\$ 1,360,000	\$ 610,000	\$ 610,000	\$ 610,000	\$ 610,000	\$ 5,700,000
CIP-Community Improvement Financing	\$ 421,760	\$ 421,760	\$ 421,760	\$ 421,760	\$ 421,760	\$ 421,760	\$ 2,530,560
CIP-User Fees	\$ 3,675,000	\$ 2,200,000	\$ 1,927,500	\$ 1,157,000	\$ 1,925,000	\$ 1,144,000	\$ 12,028,500
Fund Source Totals	\$ 6,718,360	\$ 4,640,988	\$ 3,752,497	\$ 3,007,769	\$ 3,802,674	\$ 3,049,765	\$ 24,972,053

Public Safety - Fire and Rescue (\$41,868,000) – These improvements are to rehabilitate existing facilities and to replace fire apparatuses.

Fire	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
Other Financing	\$ -	\$ 11,000,000	\$ 3,310,000	\$ 4,010,000	\$ 3,546,000	\$ 19,302,000	\$ 41,168,000
CIP-Advance Acquisition	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Fund Source Totals	\$ 700,000	\$ 11,000,000	\$ 3,310,000	\$ 4,010,000	\$ 3,546,000	\$ 19,302,000	\$ 41,868,000

Public Safety - Lincoln Police (\$14,650,000) – These improvements include operational spaces for police and 911 communications.

Police	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
Other Financing	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 6,615,000	\$ 8,715,000
Unknown	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 5,185,000	\$ 5,935,000
Fund Source Totals	\$ -	\$ 2,100,000	\$ 750,000	\$ -	\$ -	\$ 11,800,000	\$ 14,650,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

LTU - StarTran (\$47,701,827) – Improvements include Bus Stop Amenities, security enhancements, transportation vehicles and more.

LTU - StarTran	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
Other Financing	\$ 2,215,951	\$ 6,330,275	\$ -	\$ -	\$ -	\$ -	\$ 8,546,226
State/Federal Aid -Operating	\$ 5,497,773	\$ 30,718,329	\$ 144,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 36,600,102
Cash Transfers In	\$ 435,700	\$ 1,223,799	\$ 236,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 2,555,499
Fund Source Totals	\$ 8,149,424	\$ 38,272,403	\$ 380,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 47,701,827

LTU Watershed (\$25,050,000) – These improvements include flood mitigation efforts.

LTU - Watershed	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
G.O. Bonds	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,900,000	\$ 20,900,000
Other Financing	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,750,000	\$ 4,150,000
Fund Source Totals	\$ -	\$ -	\$ -	\$ 11,200,000	\$ 1,200,000	\$ 12,650,000	\$ 25,050,000

Revenues by Type

Fund Source	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	6 yr Total
General Revenues	\$ 2,888,900	\$ 4,054,900	\$ 9,416,264	\$ 8,602,945	\$ 8,988,922	\$ 9,394,069	\$ 43,346,000
G.O. Bonds	\$ -	\$ -	\$ 53,200,000	\$ 10,000,000	\$ -	\$ 10,900,000	\$ 74,100,000
Other Financing	\$ 21,810,351	\$ 26,127,575	\$ 15,607,800	\$ 11,012,900	\$ 10,554,100	\$ 60,480,400	\$ 145,593,126
Lincoln on the Move Funds	\$ 12,596,480	\$ 12,992,011	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000	\$ 3,250,000	\$ 67,838,491
State/Federal Aid -Operating	\$ 5,497,773	\$ 30,718,329	\$ 144,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 36,600,102
State/Federal Aid -Capital	\$ 6,000,000	\$ 6,069,888	\$ 6,991,286	\$ 6,680,000	\$ 6,000,000	\$ 6,000,000	\$ 37,741,174
Program Income	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 750,000
Keno Transfers	\$ 2,135,300	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000	\$ 7,560,300
Miscellaneous Transfers	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,200,000
FEMA Reimbursements	\$ 33,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000,000
CIP-Advance Acquisition	\$ 850,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 940,000
Cash Transfers In	\$ 2,335,700	\$ 2,583,799	\$ 846,000	\$ 830,000	\$ 830,000	\$ 830,000	\$ 8,255,499
CIP-City Wheel Tax, New Construction	\$ 6,677,110	\$ 6,743,882	\$ 6,811,320	\$ 6,879,434	\$ 6,948,228	\$ 7,017,710	\$ 41,077,684
CIP-City Wheel Tax, Residential Rehab	\$ 2,823,051	\$ 2,851,282	\$ 2,879,794	\$ 2,908,592	\$ 2,937,678	\$ 2,967,055	\$ 17,367,452
CIP-Community Improvement Financing	\$ 421,760	\$ 421,760	\$ 421,760	\$ 421,760	\$ 421,760	\$ 421,760	\$ 2,530,560
CIP-Golf Surcharge	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	\$ 672,000
CIP-Golf Capital Improvement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
CIP-Highway Allocation Funds	\$ 17,969,520	\$ 22,414,984	\$ 6,048,553	\$ 5,274,385	\$ 7,136,897	\$ 6,048,597	\$ 64,892,936
CIP-Impact Fee Revenues	\$ 5,197,200	\$ 6,355,800	\$ 6,928,400	\$ 10,520,700	\$ 4,850,700	\$ 22,850,700	\$ 56,703,500
CIP-User Fee/Occ Tax	\$ 1,155,000	\$ 1,280,000	\$ 740,000	\$ 650,000	\$ 575,000	\$ 635,000	\$ 5,035,000
CIP-Landfill Fee	\$ 2,310,000	\$ 1,860,000	\$ 2,210,000	\$ 8,410,000	\$ 12,060,000	\$ 1,810,000	\$ 28,660,000
CIP-Parks & Rec Repair/Rep	\$ 409,600	\$ 370,200	\$ 438,100	\$ 451,100	\$ 463,400	\$ 478,000	\$ 2,610,400
CIP-Tennis Fees	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000
CIP-User Fees	\$ 3,675,000	\$ 2,200,000	\$ 1,927,500	\$ 1,157,000	\$ 1,925,000	\$ 1,144,000	\$ 12,028,500
Lease Proceeds	\$ 5,762,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,762,200
CIP-Utility Revenues	\$ 43,215,800	\$ 41,068,300	\$ 55,206,300	\$ 60,731,100	\$ 75,516,400	\$ 49,953,900	\$ 325,691,800
Developer Contributions	\$ 5,760,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,760,000
LES Revenue	\$ 50,578,000	\$ 50,795,000	\$ 51,351,000	\$ 52,943,000	\$ 43,739,000	\$ 48,575,000	\$ 297,981,000
Unknown	\$ -	\$ -	\$ 12,750,000	\$ -	\$ -	\$ 5,185,000	\$ 17,935,000
Fund Source Totals	\$ 234,010,745	\$ 221,024,710	\$ 248,945,077	\$ 202,599,916	\$ 198,074,085	\$ 240,068,191	\$ 1,344,722,724

CAPITAL IMPROVEMENTS & DEBT SERVICE

Key to Funding Sources and Definitions of Terms

Advance Acquisition: This funding source provides resources from sources such as property tax, sales tax or special revenues to be used for the acquisition of real estate or right-of-way for public purposes. This funding source may come from local, state or federal funds.

Cash Transfers In: Represents a variety of different funding sources. Consult the Capital Improvement Program documents for further detail of each specific use.

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

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

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

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

FEMA Reimbursements: This is a reimbursement program that provides federal funding to help communities respond to and recover from disasters such as flooding.

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

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

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

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

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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

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

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

Lease Proceeds: This local funding source is provided through the lease of City property. The revenues generated are used for specific public projects.

LES Revenue: This funding source represents revenues from the Lincoln Electric System.

Lincoln on the Move: In April 2019, the City of Lincoln voters approved a six-year, 1/4 cent sales tax to be used for street improvements and construction.

Miscellaneous Transfers: This funding is generated by the City's communications system infrastructure and is then used to support the Lincoln Technology Improvement System.

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

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

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

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

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

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

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

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

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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

Linking the CIP to the Comprehensive Plan (LPlan 2040 – 2016 Update)

The Comprehensive Plan for the City of Lincoln and Lancaster County was updated and adopted by the Lincoln/Lancaster County Planning Commission in 2016. It was prepared by the Lincoln/Lancaster County Planning Department and outlines projected community growth and identifies proposed infrastructure needs through the year 2040.

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

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

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

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

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

Significant Non-Routine Capital Expenditures

Detailed project sheets for all projects can be found in the CIP document. Highlighted non-routine capital expenditures in the FY 2020/21 – 2025/26 CIP include:

Replace Bookmobile: The Library Bookmobile provides individualized library services to a diverse population throughout Lincoln and Lancaster County. Focus areas include County towns and cities; youth with emphasis on children at risk (including preschools and day cares); seniors; and areas in Lincoln not close to existing libraries. The current vehicle,

CAPITAL IMPROVEMENTS & DEBT SERVICE

fueled with compressed natural gas, was purchased in 2012 and is nearing end of life with frequent interruptions to service due to mechanical issues. Operating impact would have decrease in maintenance expenditures.

- **Department:** Library
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2021/22 \$250,000

Air Park Recreation Center: The building housing the Air Park Recreation Center is a remnant of the former Lincoln Air Base facilities and is in need of significant structural repairs and renovations. It is located on the east side of NW 48th, but serves a youth population that lives primarily on the west side of this major arterial. Given the fact that the building is in a dilapidated condition, generally dysfunctional for its current programming and poorly located for its service area, planning efforts were made with Lincoln Public Schools during the design of the new Arnold Heights School to locate a future community recreation center adjacent to the school building. In response to this planning effort,



construction of the Arnold Heights School included two adult-sized gyms funded in part by the City (previous LPR-CIP) for joint use as a community recreation facility. This project will provide the funding needed to continue design development and construction of a replacement community center building on undeveloped park land located between NW 48th and Arnold Heights School. The new building will have more efficient utilities and more square footage than current facility resulting in expected similar operational costs.

- **Department:** Parks and Recreation
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2020/21 \$6,242,200

Haymarket South Park: The adopted Downtown Master Plan and the South Haymarket Neighborhood Plan include the development of an urban park in the southwestern portion of the Haymarket to serve the increased residential population of the area and provide open space for passive use and scheduled events. Acquisition of the land has been completed and a capital campaign is envisioned to provide the funding need for park planning, design, construction and an endowment for future repair/replacement/renewal needs. Operating costs are still being determined as the final design has not been selected.

- **Department:** Parks and Recreation
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2020/21 \$9,000,000



Replace Eight Buses and Charging Stations: Replace 8 2006 New Flyer buses that will be heavy duty, and use alternate fuels and/or alternate propulsion systems. The purchase will also include associated equipment/items. Less maintenance costs are expected with newer buses.

- **Department:** StarTran
- **Comprehensive Plan Conformance:** Generally Conforms with Plan
- **Funding Identified:** FY 2021/22 \$5,331,090

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Flood Mitigation Projects: These projects are associated with mitigation of Lincoln Water System assets that were not damaged per-se in the March 2019 flood event but are at risk of damage in future similar events. These projects have been submitted to the Nebraska Emergency Management Agency for funding consideration. The HMGP program is a competitive funding program and projects are selected based on merit and priority as determined by a State review committee. If any of the projects are selected for advancement up to and including being eligible for funding, reimbursement is based on a 75% / 25% cost share. The funding requested as CIP - Utility Revenues assumes all projects will be advanced for funding with a 25% cost share by Lincoln Water System.

Example projects include:

Project HM 1.1 - Salt Creek Overflow and Fuse Plug Repl

Project HM 2.6, HM 3.5 and HM 4.5 - WSF Matching Funds

Project HM 3.1 - Well 90-1 and Island Protection

Project HM 3.3 & HM 4.3 - Standby Power 90-2 or 14-2

Project HM 3.6 - IWF & EWF Pipeline Protection

Project HM 4.1 - Lanoma Beach Bank Stabilization

Mitigation of Power Supply (OPPD Sponsored, LWS Funded)

- **Department:** LTU Water
- **Comprehensive Plan Conformance:** Generally Conforms with Plan
- **Funding Identified:** FY 2020/21 \$24,000,000

Flood Restoration and Mitigation Projects: These projects are associated with the repair and reconstruction of damaged facilities and various mitigation efforts to future protect damaged facilities. The restoration projects are eligible to receive FEMA and State Public Assistance funding up to 87.5% of the total cost of restoration to pre-event conditions. Mitigation projects are eligible to receive FEMA 406 funding that varies based on the comparison of mitigation costs to restoration costs. A specific mitigation project may not be fully eligible for FEMA 406 funding. Eligible expense are funded the same as FEMA /State PA; up to 87.5%. The funding requested as CIP - Utility Revenues assumes are costs are eligible and would be reimbursed at 87.5%.

Example projects include:

Various Emergency Repairs

NWF Flood Restoration Engineering Services

IWF Flood Restoration Engineering Services

Project 1.5 Replacement of Well 56-7

Project 1.6 Raw Water Pipeline Replacement

Project 1.9 Clear Creek Drainage Repair

Project 1.7 Repair of Test Station for Wells

Project 2.4 SWF Debris Removal

Project 3.5 & 4.8 Tmp. Protect 90-1 and Debris Removal

Project 3.5 Sectionalizing Valve

Project 3.6 Island and Well 90-1 Restoration

Project HM 1.2 36 inch Pipeline Protection

Project NM 1.4 - Clear Creek Drainage Mitigation

- **Department:** LTU Water
- **Comprehensive Plan Conformance:** Generally Conforms with Plan
- **Funding Identified:** FY 2020/21 \$18,100,000

DEBT SERVICE

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

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

Debt Limitations

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

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

There is no legal debt limit per the Charter.

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

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



CAPITAL IMPROVEMENTS & DEBT SERVICE

Credit Ratings

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

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

CAPITAL IMPROVEMENTS & DEBT SERVICE

Debt Service Expenditures by Type

General Obligation Bonds & Leases

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

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

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Storm Water	02/10/11	8,200,000	3.984647300	Ser. '13 to '30	21	S.A. J & D	5,130,000
Various Purpose Refunding	06/21/11	19,290,000	2.840005300	Ser. '11 to '22	20	S.A. J & D	1,540,000
Various Purpose Refunding	06/26/12	8,090,000	2.277775700	Ser. '12 to '23	NA	S.A. J & D	1,960,000
Storm Water	03/20/13	7,900,000	3.081929700	Ser. '13 to '32	23	S.A. J & D	5,740,000
Storm Water Refunding	04/15/15	5,720,000	2.885485900	Ser. '15 to '25	NA	S.A. J & D	3,025,000
Storm Water	06/28/16	6,300,000	2.520078500	Ser. '16 to '36	26	S.A. J & D	5,470,000
Storm Water Refunding	09/20/17	4,345,000	4.491202900	Ser. '18 to '27	NA	S.A. J & D	3,310,000
Stormwater Bonds	08/08/19	9,900,000	3.553904300	Ser. '20 to '39	29	S.A. J & D	9,900,000

Total General Obligation Bonds	36,075,000
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SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
StormWater	02/10/11	8,200,000	430,000	445,000	460,000	475,000	495,000	515,000
Various Purpose Refunding	06/21/11	19,290,000	495,000	515,000	530,000			
Various Purpose Refunding	06/26/12	8,090,000	635,000	655,000	670,000			
StormWater	03/20/13	7,900,000	380,000	385,000	395,000	405,000	415,000	425,000
Storm Water Refunding	04/15/15	5,720,000	575,000	590,000	600,000	620,000	640,000	
Storm Water	06/28/16	6,300,000	280,000	285,000	285,000	290,000	295,000	300,000
Storm Water Refunding	09/20/17	4,345,000	410,000	430,000	455,000	470,000	495,000	515,000
Stormwater Bonds	08/08/19	9,900,000	310,000	325,000	345,000	360,000	380,000	395,000
Total General Obligation Bonds			3,515,000	3,630,000	3,740,000	2,620,000	2,720,000	2,150,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Storm Water	02/10/11	207,369	192,857	177,281	160,606	142,200	122,400
Various Purpose Refunding	06/21/11	38,775	23,625	7,950			
Various Purpose Refunding	06/26/12	58,800	39,750	20,100			
Storm Water	03/20/13	171,138	158,925	143,325	127,325	114,816	105,359
Storm Water Refunding	04/15/15	91,900	80,400	68,600	50,600	32,000	
Storm Water	06/28/16	137,275	130,200	121,650	113,025	104,250	95,325
Storm Water Refunding	09/20/17	155,000	134,500	113,000	90,250	66,750	42,000
Storm Water	08/08/19	384,775	368,900	352,150	334,525	316,025	296,650
Total General Obligation Bonds		1,245,031	1,129,157	1,004,056	876,331	776,041	661,734

Highway Allocation Bonds

Highway allocation bonds are bonds paid through highway allocation funds and are backed by property taxes in the event that highway allocation funds are insufficient.

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Highway Alloc. Refunding Ser. 2012	06/06/12	28,095,000	3.897973400	Ser. '12 to '23	NA	S.A. M & N	11,220,000
Highway Alloc. Refunding Ser. 2016	12/15/16	14,735,000	4.248562900	Ser. '18 to '27	26	S.A. M & N	10,790,000
Total Hwy. Alloc Bonds							22,010,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Highway Alloc. Bonds Ser. 2012	06/06/12	28,095,000	2,675,000	2,795,000	2,910,000	2,840,000	-	
Highway Alloc. Refunding Ser. 2016	12/15/16	14,735,000	1,375,000	1,400,000	1,460,000	1,530,000	1,610,000	1,675,000
Total Highway Alloc. Bonds			4,050,000	4,195,000	4,370,000	4,370,000	1,610,000	1,675,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Highway Alloc. Refunding Ser. 2012	06/06/12	395,300	285,900	171,800	56,800		
Highway Alloc. Refunding Ser. 2016	12/15/16	472,275	437,900	367,900	294,900	218,400	154,000
Total Hwy. Alloc. Bonds		867,575	723,800	539,700	351,700	218,400	154,000

Limited Tax Arena Bonds

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

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Limited Tax Arena	07/23/13	25,000,000	3.963099500	Ser. '14 to '37	23	S.A. J & J	20,440,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Limited Tax Arena	07/23/13	25,000,000	955,000	975,000	995,000	1,020,000	1,045,000	1,075,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Limited Tax Arena	07/23/13	796,781	768,131	738,881	709,031	678,431	645,775

Special Assessment Bonds

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

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Special Assessments Revolving	08/18/11	1,200,000	3.547779900	Ser. '12 to '31	16	S.A. F & A	740,000
Special Assessments Revolving 2011B	11/23/11	3,000,000	3.036708900	Ser. '12 to '31	21	S.A. F & A	1,835,000
Total Special Assessments Rev.							2,575,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Special Assessments Revolving	08/18/11	1,200,000	55,000	60,000	60,000	60,000	65,000	65,000
Special Assessments Revolving 2011B	11/23/11	3,000,000	140,000	145,000	150,000	155,000	160,000	165,000
Total Special Assess. Rev.			195,000	205,000	210,000	215,000	225,000	230,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Special Assessments Revolving	08/18/11	28,088	26,465	24,575	22,595	20,495	18,155
Special Assessments Revolving 2011B	11/23/11	58,075	53,875	49,525	45,025	40,375	35,575
Total Spec. Assess. Rev. Bonds		86,163	80,340	74,100	67,620	60,870	53,730

CAPITAL IMPROVEMENTS & DEBT SERVICE

Lease Purchase Financing

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

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Cert. of Participation (Fire Station)	06/21/16	2,370,000	2.646169600	Ser. '16 to '31	26	S.A. A & O	1,810,000
Cert. of Participation (Fire Equip.)	06/21/16	1,870,000	2.646169600	Ser. '16 to '26	NA	S.A. A & O	1,165,000
Total Cert. Of Part. (Fire)							2,975,000
Cert. of Participation (Street Lights) 2009	05/06/09	2,500,000	2.918296700	Ser. '09 to '19	15	S.A. M & S	0
Cert. of Participation (Street Lights) 2010A	07/28/10	2,535,000	2.181975700	Ser. '11 to '20	16	S.A. M & N	0
Cert. of Participation (Street Lights) 2011B	11/30/11	2,080,000	2.225462800	Ser. '11 to '21	17	S.A. S & M	450,000
Cert. of Participation (Street Lights) 2012	10/02/12	2,430,000	3.000000000	Ser. '13 to '22	22	S.A. J & D	505,000
Cert. of Participation (Street Lights) 2014A	05/21/14	3,220,000	2.652009900	Ser. '14 to '24	NA	S.A. M & S	1,440,000
Cert. of Participation (Street Lights) 2015	04/07/15	3,400,000	2.000000000	Ser. '15 to '25	20	S.A. A & O	2,140,000
Cert. of Participation (Street Lights) 2016	06/21/16	2,255,000	2.646169600	Ser. '16 to '26	NA	S.A. A & O	1,335,000
Cert. of Participation (Street Lights) 2017	09/27/17	3,450,000	2.943522200	Ser. '18 to '27	24	S.A. A & O	2,850,000
Cert. of Participation (Street Lights) 2019	07/16/19	3,450,000	3.374191900	Ser. '19 to '29	26	S.A. A & O	3,125,000
Total Cert. Of Part. (St. Lights)							8,720,000
Interfund Loan Ser 2014 (Fiber Network)	08/31/14	600,000	1.755000000	Ser. '15 to '19	NA	S.A. F & A	0
Cert. of Participation (Entry Corridor)	05/21/14	2,415,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	1,140,000
Cert. of Participation (Sidewalks)	05/21/14	3,865,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	1,815,000
Total Cert. Of Part. (Ser 2011B)							2,955,000
Cert. of Participation (MSC)	11/03/10	7,780,000	2.974917600	Ser. '11 to '25	21	S.A. M & N	3,635,000
Cert. of Participation (MSC)	10/02/12	5,655,000	3.000000000	Ser. '13 to '27	22	S.A. J & D	3,350,000
Cert. of Participation (MSC)	06/21/16	2,055,000	2.646169600	Ser. '16 to '31	26	S.A. A & O	1,575,000
Total Cert. Of Part. (MSC)							8,560,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Cert. of Participation (Fire Station)	06/21/16	2,370,000	145,000	145,000	150,000	155,000	160,000	160,000
Cert. of Participation (Fire Equip.)	06/21/16	1,870,000	180,000	190,000	190,000	195,000	205,000	205,000
Total Cert. Of Participation (Fire)			325,000	335,000	340,000	350,000	365,000	365,000
Certificates of Participation (St. Lights) 2009	05/06/09	2,500,000						
Certificates of Participation (St. Lights) 2010A	07/28/10	2,535,000						
Certificates of Participation (St. Lights) 2011B	11/30/11	2,080,000	225,000	225,000				
Certificates of Participation (St. Lights) 2012	10/02/12	2,430,000	255,000	250,000				
Certificates of Participation (St. Lights) 2014A	05/21/14	3,220,000	355,000	360,000	360,000	365,000		
Certificates of Participation (St. Lights) 2015	04/07/15	3,400,000	330,000	340,000	350,000	360,000	375,000	385,000
Certificates of Participation (St. Lights) 2016	06/21/16	2,255,000	220,000	225,000	225,000	220,000	220,000	225,000
Certificates of Participation (St. Lights) 2017	09/27/17	3,450,000	315,000	325,000	335,000	350,000	365,000	375,000
Cert. of Participation (Street Lights) 2019	07/16/19	3,450,000	285,000	300,000	315,000	335,000	350,000	365,000
Total Cert. Of Participation (St. Lights)			1,985,000	2,025,000	1,585,000	1,630,000	1,310,000	1,350,000
Interfund Loan Ser 2014 (Fiber Network)	08/31/14	600,000						
Certificates of Part. Ser 2014A (Entry Corridor)	05/21/14	2,415,000	270,000	280,000	290,000	300,000		
Certificates of Part. Ser 2014A (Sidewalks)	05/21/14	3,865,000	435,000	445,000	460,000	475,000		
Total Cert. Of Part. (Ser. 2014A)			705,000	725,000	750,000	775,000		
Certificates of Participation (MSC)	11/03/10	7,780,000	565,000	580,000	595,000	615,000	630,000	650,000
Certificates of Participation (MSC)	10/02/12	5,655,000	405,000	420,000	480,000	495,000	505,000	515,000
Cert. of Participation (MSC roof/HVAC)	06/21/16	2,055,000	125,000	125,000	130,000	135,000	135,000	140,000
Total Certificates of Participation (MSC)			1,095,000	1,125,000	1,205,000	1,245,000	1,270,000	1,305,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Certificates of Part. Ser 2011B (Fire Station)	06/21/16	48,450	44,100	41,200	36,700	32,050	28,850
Certificates of Part. Ser 2011B (Fire Equipment)	06/21/16	33,050	27,650	23,850	18,150	12,300	8,200
Total Cert. Of Participation (Fire)		81,500	71,750	65,050	54,850	44,350	37,050
Certificates of Participation (Street Lights) 2009	05/06/09						
Certificates of Participation (Street Lights) 2010A	07/28/10						
Certificates of Participation (Street Lights) 2011B	11/30/11	8,578	2,954				
Certificates of Participation (Street Lights) 2012	10/02/12	15,150	7,500				
Certificates of Participation (Street Lights) 2014A	05/21/14	43,200	32,550	21,750	10,950		
Certificates of Participation (Street Lights) 2015	04/07/15	39,500	32,800	25,900	18,800	11,450	3,850
Certificates of Participation (Street Lights) 2016	06/21/16	37,850	31,250	26,750	20,000	13,400	9,000
Certificates of Participation (Street Lights) 2017	09/27/17	83,425	73,825	62,250	48,550	34,250	21,325
Certificates of Participation (Street Lights) 2019	07/16/19	121,000	106,750	91,750	76,000	59,250	41,750
Total Cert. Of Participation (St. Lights)		348,703	287,629	228,400	174,300	118,350	75,925
Interfund Loan. Ser 2014 (Fiber Network)	08/31/14						
Certificates of Part. Ser 2014A (Entry Corridor)	05/21/14	34,200	26,100	17,700	9,000		
Certificates of Part. Ser 2014A (Sidewalks)	05/21/14	54,450	41,400	28,050	14,250		
Total Cert. Of Participation (Ser 2014A)		88,650	67,500	45,750	23,250		
Certificates of Participation (MSC)	11/03/10	111,197	93,659	75,076	55,178	33,775	11,375
Certificates of Participation (MSC)	10/02/12	100,500	88,350	75,750	61,350	46,500	31,350
Certificates of Participation (MSC roof/HVAC)	06/21/16	42,306	38,556	36,056	32,156	28,106	25,406
Total Certificates of Participation (MSC)		254,003	220,565	186,882	148,684	108,381	68,131

Tax Allocation Bonds

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

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
48th & "O" St. - Southside Series 2007	06/01/07	585,815	2.060000000	Ser. '08 to '21	Anytime	S.A. J & D	342,299
David Wood Series 2008	07/15/08	42,200	4.660000000	Ser. '10 to '21	Anytime	S.A. J & J	4,292
Turbine Flats Series 2008	07/15/08	71,270	4.660000000	Ser. '10 to '22	Anytime	S.A. J & J	11,620
48th & "O" - North Side Series 2008	08/01/08	546,822	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	100,925
Washington Square Series 2008	08/01/08	200,000	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	29,419
Perot Series 2009	07/28/09	3,375,000	5.646149900	Ser. '11 to '23	16	S.A. M & N	1,275,000
Sawmill Series 2011	04/01/11	263,000	3.990000000	Ser. '11 to '22	Anytime	S.A. A & O	61,309
Yolande Ave. 2013	04/15/13	103,437	2.370000000	Ser. '13 to '25	Anytime	S.A. M & N	45,436
Idylwild Blvd 2016	07/01/16	140,000	2.200000000	Ser. '16 to '28	Anytime	S.A. M & N	98,920
Haymarket Street & Streetscape 2016	12/01/16	600,000	2.300000000	Ser. '18 to '21	Anytime	S.A. J & D	234,517
SSH Architecture 2017	05/01/17	110,000	2.740000000	Ser. '18 to '24	Anytime	S.A. M & N	70,492
Viet Hao 2019	05/01/19	128,000	3.090000000	Ser. '20 to '34	Anytime	S.A. M & N	126,907
Total Tax Allocation Bonds							2,401,136

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
48th & "O" St - South Side Series 2007	06/01/07	585,815	35,395	17,972	288,932	(balance due - TIF is short)		
David Wood Series 2008	07/15/08	42,200	4,292					
Turbine Flats Series 2008	07/15/08	71,270	7,073	4,546				
48th & "O" Northside Series 2008	08/01/08	546,822	50,971	49,954				
Washington Square Series 2008	08/01/08	200,000	19,500	9,919				
Perot Series 2009	07/28/09	3,375,000	295,000	310,000	320,000	350,000		
Sawmill Series 2011	04/01/11	263,000	27,163	28,257	5,889			
Yolande Ave. 2013	04/15/13	103,437	8,374	8,573	8,778	8,987	9,201	1,524
Idylwild Blvd 2016	07/01/16	140,000	10,713	10,950	11,192	11,440	11,693	11,952
Haymarket Street & Streetscape 2016	12/01/16	600,000	157,825	76,692				
SSH Architecture 2017	05/01/17	110,000	17,195	17,669	18,157	17,471		
Viet Hao 2019	05/01/19	128,000	7,645	7,883	8,129	8,382	8,643	8,912
Total Tax Allocation Bonds			641,146	542,415	661,077	396,280	29,537	22,388

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
48th & "O" St - South Side Series 2007	06/01/07	6,870	3,161				
David Wood Series 2008	07/15/08	149					
Turbine Flats Series 2008	07/15/08	460	127				
48th & "O" - North Side Series 2008	08/01/08	4,072	1,695				
Washington Square Series 2008	08/01/08	1,135	229				
Perot Series 2009	07/28/09	70,475	52,093	32,480	11,200		
Sawmill Series 2011	04/01/11	2,178	1,084	117			
Yolande Ave. 2013	04/15/13	1,028	828	624	414	200	18
Idylwild Blvd 2016	07/01/16	2,118	1,881	1,638	1,391	1,138	879
Haymarket Street & Streetscape 2016	12/01/16	4,492	882				
SSH Architecture 2017	05/01/17	1,814	1,340	853	352		
Viet Hao 2019	05/01/19	3,863	3,625	3,378	3,126	2,865	2,596
Total Tax Allocation Bonds		98,653	66,944	39,090	16,483	4,203	3,493

Revenue Bonds

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

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Water Rev. & Refunding	06/21/12	10,895,000	3.551537100	Ser. '12 to '22	NA	S.A. F & A	2,215,000
Water Rev. & Refunding	05/30/13	28,595,000	3.426606400	Ser. '13 to '25	23	S.A. F & A	12,610,000
Water Refunding	08/20/19	10,170,000	3.970682200	Ser. '20 to '39	29	S.A. F & A	9,705,000
Total Water Revenue Bonds							14,825,000
Sanitary Sewer Revenue & Refunding 2012	05/24/12	38,290,000	3.685436500	Ser. '12 to '28	23	S.A. J & D	21,000,000
Sanitary Sewer Revenue Refunding 2015	03/25/15	12,220,000	3.062416100	Ser. '15 to '30	25	S.A. J & D	8,605,000
Sanitary Sewer Revenue Refunding 2017	09/13/17	13,235,000	3.496721400	Ser. '18 to '32	27	S.A. J & D	11,345,000
Sanitary Sewer Revenue Refunding 2019	07/24/19	25,805,000	3.285257600	Ser. '20 to '44	29	S.A. J & D	25,105,000
Total Sanitary Sewer Revenue Bonds							40,950,000
General Obligation Parking System & Refunding 07/11/19		48,375,000	2.713604800	Ser. '20 to '39	29	S.A. F & A	46,060,000
Total Parking Revenue Bonds							46,060,000
Solid Waste Management Revenue 2013	02/26/13	8,340,000	3.097993300	Ser. '13 to '29	23	S.A. F & A	3,895,000
Solid Waste Management Revenue 2015	07/08/15	5,520,000	3.498621000	Ser. '16 to '35	25	S.A. F & A	4,370,000
Total Solid Waste Management							8,265,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	1,520,000	2.225462800	Ser. '11 to '21	17	S.A. S & M	485,000
Electric Revenue & Refunding-Series 2003*	10/01/03	62,320,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	1,150,000
Electric Revenue & Refunding-Series 2012*	08/09/12	247,150,000	2.406000000	Ser. '13 to '32	22	S.A. M & S	145,980,000
Electric Revenue & Refunding-Series 2012*	08/09/12	30,165,000	3.302800000	Term 2037		S.A. M & S	4,675,000
Electric Revenue & Refunding-Series 2013*	06/20/13	75,525,000	2.730200000	Ser. '21 to '25	23	S.A. M & S	75,525,000
Electric Revenue & Refunding-Series 2015A*	03/31/15	127,090,000	3.546700000	Ser. '19 to '36	25	S.A. M & S	74,750,000
Electric Revenue & Refunding-Series 2015A*	03/31/15	40,710,000	3.720000000	Term 2040	25	S.A. M & S	40,710,000
Electric Revenue & Refunding-Series 2016*	09/01/16	116,645,000	2.300700000	Ser. '17 to '34	27	S.A. M & S	65,960,000
Electric Revenue & Refunding-Series 2018*	06/28/18	121,205,000		Ser. '25 to '34	27	S.A. M & S	121,205,000
Electric Revenue & Refunding-Series 2020*	01/30/20	72200000	1.592327000	Ser. '25 to '33	30	S.A. M & S	72,200,000
Total Electric Revenue Bonds							602,155,000

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

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Water Revenue & Refunding	06/21/12	10,895,000	1,250,000	965,000				
Water Revenue & Refunding	05/30/13	28,595,000	2,460,000	2,540,000	2,620,000	2,705,000	2,285,000	
Water Revenue	08/20/19	10,170,000	480,000	505,000	535,000	565,000	595,000	625,000
Total Water Revenue Bonds			4,190,000	4,010,000	3,155,000	3,270,000	2,880,000	625,000
Sanitary Sewer Revenue & Refunding 2012	05/24/12	38,290,000	2,360,000	2,445,000	2,540,000	2,625,000	2,735,000	2,845,000
Sanitary Sewer Revenue Refunding 2015	03/25/15	12,220,000	775,000	790,000	805,000	830,000	855,000	885,000
Sanitary Sewer Revenue Refunding 2017	09/13/17	13,235,000	760,000	785,000	820,000	855,000	905,000	950,000
Sanitary Sewer Revenue Refunding 2019	07/24/19	25,805,000	635,000	665,000	700,000	735,000	770,000	810,000
Total Sanitary Sewer Revenue Bonds			4,530,000	4,685,000	4,865,000	5,045,000	5,265,000	5,490,000
General Obligation Parking System & Refunding 07/11/19		48,375,000	2,515,000	2,880,000	2,975,000	3,055,000	3,155,000	3,220,000
Total Parking Revenue Bonds			2,515,000	2,880,000	2,975,000	3,055,000	3,155,000	3,220,000
Solid Waste Management Revenue 2013	02/26/13	8,340,000	850,000	330,000	345,000	360,000	375,000	390,000
Solid Waste Management Revenue 2015	07/08/15	5,520,000		245,000	255,000	260,000	270,000	280,000
Total Solid Waste Management Revenue			850,000	575,000	600,000	620,000	645,000	670,000
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	1,520,000	160,000	165,000				
Electric Revenue & Refunding-Series 2003*	10/01/03	126,310,000	766,667					
Electric Revenue & Refunding-Series 2012*	08/09/12	277,315,000	14,053,333	15,503,333	16,265,000	15,158,333	7,950,000	2,330,000
Electric Revenue & Refunding-Series 2013*	06/20/13	75,525,000	14,985,000	15,731,667	16,390,000	15,248,333	8,256,667	-
Electric Revenue & Refunding-Series 2015A*	03/31/15	167,800,000	710,000	741,667	775,000	806,667	843,333	888,333
Electric Revenue & Refunding-Series 2016*	09/02/20	116,645,000					3,366,667	9,466,667
Electric Revenue & Refunding-Series 2018*	06/28/18	121,205,000				2,101,667	7,691,667	10,638,333
Electric Revenue & Refunding-Series 2020*	01/30/20	72,200,000				486,667	5,568,333	12,470,000
Total Electric Revenue Bonds			30,515,000	31,976,667	33,430,000	33,801,667	33,676,667	35,793,333

* Fiscal Year for Electric Revenue Bonds is Jan - Dec

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Water Revenue & Refunding	06/21/12	88,600	38,600				
Water Revenue & Refunding	05/30/13	428,200	354,400	278,200	199,600	91,400	
Water Refunding	08/20/19	415,600	391,600	366,350	339,600	311,350	281,600
Total Water Revenue Bonds		932,400	784,600	644,550	539,200	402,750	281,600
Sanitary Sewer Revenue & Refunding 2012	05/24/12	840,000	745,600	647,800	546,200	441,200	331,800
Sanitary Sewer Revenue Refunding 2015	03/25/15	264,238	248,738	232,938	208,788	183,888	158,238
Sanitary Sewer Revenue Refunding 2017	09/13/17	422,738	399,938	360,688	319,688	276,938	231,688
Sanitary Sewer Revenue Refunding 2019	07/24/19	897,300	865,550	832,300	797,300	760,550	722,050
Total Sanitary Sewer Revenue Bonds		2,424,276	2,259,826	2,073,726	1,871,976	1,662,576	1,443,776
General Obligation Parking System & Refunding	07/11/19	1,240,388	1,164,938	1,078,538	999,288	897,638	825,073
Total Parking Revenue Bonds		1,240,388	1,164,938	1,078,538	999,288	897,638	825,073

CAPITAL IMPROVEMENTS & DEBT SERVICE

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
Solid Waste Management Revenue 2013	02/26/13	146,040	112,040	98,840	85,040	70,640	55,640
Solid Waste Management Revenue 2015	07/08/15	157,244	157,244	144,994	132,244	119,244	105,744
Total Solid Waste Management Revenue		303,284	269,284	243,834	217,284	189,884	161,384
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	6,231	2,166				
Electric Revenue & Refunding-Series 2003*	10/02/07	36,417					
Electric Revenue & Refunding-Series 2012*	08/10/16	5,855,056	5,209,190	4,446,756	3,658,973	2,906,531	2,519,981
Electric Revenue & Refunding-Series 2013*	06/21/17	2,594,226	1,844,976	1,182,938	723,728	260,085	
Electric Revenue & Refunding-Series 2015A*	04/01/19	4,889,217	4,860,817	4,831,150	4,800,150	4,765,450	4,723,950
Electric Revenue & Refunding-Series 2016*	09/02/20	2,817,400	2,817,400	2,817,400	2,817,400	2,817,400	2,662,400
Electric Revenue & Refunding-Series 2018*	06/29/22	5,873,188	5,873,188	5,873,188	5,873,188	5,768,104	5,383,521
Electric Revenue & Refunding-Series 2020*	01/31/24	3,610,000	3,610,000	3,610,000	3,610,000	3,585,667	3,307,250
Total Electric Revenue Bonds		25,675,504	24,215,571	22,761,432	21,483,439	20,103,237	18,597,102

* Fiscal Year for Electric Revenue Bonds is Jan - Dec

Nebraska State Revolving Loan Fund

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

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
2009 Wastewater SRF C317247	8/27/2009	5,000,000	2.000000000	Ser. '09 to '31		S.A. J & D	2,156,800
2009 Wastewater SRF C317078	8/27/2009	4,808,792	2.000000000	Ser. '09 to '31		S.A. J & D	3,354,917
2011 Wastewater SRF C317830	3/17/2011	17,000,000	3.250000000	Ser. '13 to '34		S.A. J & D	12,998,505
2011 Water SRF D311548	7/26/2011	14,977,829	1.000000000	Ser. '14 to '34		S.A. J & D	11,656,899
Total Nebraska Revolving Loan Fund							30,167,121

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
2009 Wastewater SRF C317247	8/27/2009	5,000,000	177,834	180,149	182,494	184,870	186,772	189,203
2009 Wastewater SRF C317078	8/27/2009	4,808,792	244,602	249,518	254,534	259,650	263,770	269,071
2011 Wastewater SRF C317830	3/17/2011	17,000,000	789,204	807,061	825,322	843,996	859,066	878,504
2011 Water SRF D311548	7/26/2011	14,977,829	679,524	694,899	710,622	726,701	739,667	756,413

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2021	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026
2009 Wastewater SRF C317247	8/27/2009	24,660	22,345	20,000	17,625	15,723	13,292
2009 Wastewater SRF C317078	8/27/2009	60,096	55,179	50,164	45,048	40,928	35,626
2011 Wastewater SRF C317830	3/17/2011	267,107	249,250	230,989	212,315	197,245	177,807
2011 Water SRF D311548	7/26/2011	240,445	225,070	209,347	193,268	180,292	163,556

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GLOSSARY

Accrual. Normally there are 1-2 days in which a biweekly pay period ends that do not coincide with the end of the year. Accrual is the salaries and benefits for those days.

Ad Valorem Tax. A tax levied on the assessed value of both real and personal property in proportion to the value of the property (commonly referred to as “property tax”).

Administrative Charge. Payments to the General Fund for indirect costs incurred against General Fund budgets.

Adopted Budget. A financial plan presented, reviewed and approved by the governing body for the upcoming or current fiscal year.

Alcoholic Liquor Tax. A tax on gross receipts from retail liquor sales.

Allocation. Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities or other logical measures of use.

Annual Budget. A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

Appraised Value. Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals and certification process.

Appropriation. An authority and allocation created by City Council that permits the officials to incur obligations against, and to make expenditures of, governmental resources (revenues).

Assessed Value. Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners.

Asset. Government resources that have monetary value.

Attrition. A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.

Audit. A review of the City’s accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

Balanced Budget. Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Base Budget. Cost of continuing the existing levels of service in the current budget year.

Benchmark. Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between one’s own organization and best-in-class performers, the identification of differences that account for the gap, and the adaptation of key processes for implementation in an effort to close the gap. The City uses benchmarks to provide information about the efficient delivery of quality services.

GLOSSARY

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The City sells bonds as a means of borrowing revenue for costly projects and repays the debt to the lender over an extended period of time, similar to the manner in which a homeowner repays a mortgage. A bond differs from a note in two ways. A bond is issued for a longer period of time than a note and requires greater legal formality. Bonds are primarily used to finance capital projects.

Budget. Financial plan consisting of estimated revenues and expenditures (purposes) for a specified time. The operating budget provides for direct services and support functions of the City (e.g.; Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the City's infrastructure and facilities, and utilizes long-term financing instruments. (*See also Adopted Budget, Annual Budget, Balanced Budget, Base Budget, Capital Budget, City Budget, Municipal Budget, Operating Budget, Revised Budget.*)

Budget Adjustment. During the year, changes by the Mayor may be made administratively to decrease the amount of available appropriations to departments or to transfer appropriations within departments. The City Council must approve any adjustments between departments.

Budget Amendment. Legal means by which an adopted expenditure authorization or limit is increased and could be authorized with a publication, a hearing or a re-certification of the budget.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message. A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and main points of interest. The City's budget message is presented as the Mayor's Policy letter in the proposed and adopted budget documents.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Capital Budget. A financial plan for the two fiscal years of the six-year Capital Improvement Program, which is also the fiscal years covered in the Adopted Budget. (*See also Capital Improvement Program.*)

Capital Expenditures. A capital expenditure is any significant physical acquisition, construction, replacement, or improvement to a City service delivery system. Capital projects useful life of at least 15 years, and are funded from the Capital Improvement Program (capital budget).

Capital Improvement Program (CIP). A six-year expenditure plan financing new infrastructure and facilities, or improvements to the existing infrastructure and facilities. Set forth in the CIP is the name of each project, the expected beginning and ending date, the amount to be expended in each year and the proposed method of financing the projects.

Capital Outlay. An item of non-expendable nature with a value greater than \$5,000 and with an anticipated life of more than one year but less than 10 years under normal use.

Carry-Over. Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriated budget and expended in subsequent fiscal years for the purpose designated.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

GLOSSARY

Charges for Current Services and Sales. Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, safety charges and sales, and other health charges and sales.

City Budget. A financial plan for the allocation of government resources and services within a municipality. *(See also Municipal Budget.)*

City Council. The legislative (governing) body of the City.

City of the Primary Class. A City with a population of more than 100,000 and less than 300,000.

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodity. An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, toilet supplies, and gasoline and oil.

Consumer Price Index (CPI). A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve amount established for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted.

Contractual Services. A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees (hired through a private firm).

Council Member. Elected official who represents the interests of the citizens of a specified district or in an at large capacity within the City. A Council Member serves a four-year term, and cannot serve more than two consecutive terms.

Debt Service. Principal and interest requirements on outstanding debt according to a predetermined payment schedule. *(For additional information, see the Debt Service and Capital Improvements section.)*

Deficit. An excess of current-year expenditures over current year resources.

Delinquent Tangible Property Tax. Ad valorem property taxes collected from previous tax years.

Department. The basic unit of service responsibility, encompassing a broad mission of related activities.

Depreciation. Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

GLOSSARY

Division. A sub-unit of a department that encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which may consist of clearly defined activities.

Economic Development. The process of attracting new businesses by use of incentives or innovative financing methods.

Efficiency. Effective operation as measured by a comparison of production with cost (as in energy, time, and money), or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employees beyond base pay. The government's share of costs for Social Security and the various pension, medical and life insurance plans are included.

Encumbrance. Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is established. (*See also Prior Year Encumbrance.*)

Enterprise Fund. Used for government functions that are self-supporting. Enterprise funds belong to the group of funds called "proprietary" and account for operations that provide services to the community at large.

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or Federal government.

Expenditure. Actual outlay of funds. Expenditures are budgeted by function: personal services (salaries and benefits), contractual services, commodities (materials and supplies), capital outlay, and other (including transfers out, debt service, contingencies and inventory clearing accounts).

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FTE. Full-Time Equivalent. A measure of the total quantity of all employees. The FTE converts all employee work activity into a number equivalent to work activity hours performed by full-time employees. This serves as a standard measure among departments. A standard 40-hour per week full-time employee is equivalent to 1 FTE. (e.g., If a seasonal employee is calculated at 25%, the FTE is calculated at 0.25).

Federal and State Grants and Contributions. Revenue received from the Federal and State governments under an administrative agreement to provide financial assistance for programs such as low-cost housing, youth programs, health-related programs, or other Federal and State-supported projects.

Financing. Furnishing the necessary funds to operate or conduct a program or business. Funds can be raised internally, borrowed, or received from a grant.

Fines and Penalties. Revenue derived primarily from Municipal Court fines, forfeits, and penalties.

Fiscal Policy. A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. The 12-month budget period. The fiscal year for the City of Lincoln is September through August.

GLOSSARY

Fixed Assets. Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

Fixed Costs. Those costs that vary little relative to service levels provided.

Franchise Fee. An annual assessment paid by utilities for the privilege of doing business in Lincoln. The current rate is five percent of a utility's gross receipts.

Fund. Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes.

Fund Balance. The total dollars remaining after current expenditures for operations and debt service for capital improvements are subtracted from the sum of the beginning fund balance and current resources. The City Council policy goal is to maintain a total appropriated and unappropriated fund balance/reserve of twenty percent of the General Fund expenditure budget.

GAAP. *Generally Accepted Accounting Principles.* Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB. *Governmental Accounting Standards Board.* The independent organization that establishes and improves standards or accounting and financial reporting for US state and local governments.

GFOA. *Government Finance Officers Association.* The professional association of state/provincial and local finance officers in the United States and Canada.

Gasoline Tax. A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this State for any purpose whatsoever. Taxation rates are set by a formula established in State law.

General Fund. The City's principal operating account, which is supported primarily by taxes and fees having no restriction on their use.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds. An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, and the Debt Service Fund.

Grants. Funding obtained from an outside source (federal, state, local and foundation) in support of the City's strategic goals and objectives. Use of grant funding must be consistent with the goals of the entity providing the funding.

Infrastructure. The physical assets or foundation of the City, including buildings, parks, streets, and water and sewer systems.

Interest Earnings. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Intergovernmental Revenue. Revenue received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

GLOSSARY

Internal Service Fund. An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.

Law. A binding custom or practice of a community: a rule of conduct or action prescribed or formally recognized as binding or enforced by a controlling authority.

Liability. Debts or obligations owed to one entity to another entity payable in money, goods or services.

Licenses. A legal document issued by a government granting privileges to the holder to engage in a regulated activity. All licenses issued by the City of Lincoln are for regulatory purposes and are based on the premise of protecting the public safety, health, and general welfare. Licenses are issued after certain requirements and standards are fulfilled.

Line-Item. The smallest expenditure detail in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "subgroups." *(See also Object Level.)*

Local Sales Tax. A one and 50th-percent (1.5%) tax levied by the City of Lincoln which was approved by the voters to finance general fund departments and reduce the tax rate. In addition a Lincoln On The Move (.25%) was passed by voters for street rehabilitation, reconstruction, and new construction, it sunsets in October 2025. The city sales tax is in addition to the five and 50th-percent (5.50%) tax levied by the State of Nebraska.

Longevity. Employee compensation payments made in recognition of a minimum number of years employed full time with the same entity. Longevity payments are set per contract.

Major Fund. Funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of corresponding total for all governmental and enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. The City of Lincoln has seven funds classified as Major Funds: General Fund, Street Construction Fund, West Haymarket Joint Public Agency Fund, Water Utility Fund, Sewer Utility, and Lincoln Electric Utility.

Mayor. Elected official who is the executive and administrative power of the City and who also serves as the ceremonial head of the government.

Mission. The mission statement is a brief summary of why a program exists and what it is trying to achieve. It tells what the Department does, who they do it for, and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

Motor Vehicle Tax. A tax collected by Lancaster County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks and motorcycles.

Municipal Budget. A financial plan for the allocation of government resources and services within the City *(See also City Budget.)*

Municipality. A primarily urban political unit having corporate status and usually powers of self-government.

Object Level. Numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are divided into "sub-groups." *(See also Line Item.)*

GLOSSARY

Objective. A measurable accomplishment toward the achievement of a goal. Milestones, the achievement of which, indicate progress toward the attainment of a specific goal.

Operating Budget. A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the City.

Operating Expenses. The cost of personnel, materials and equipment required for a department to function.

Operating Revenue. Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of burglary arrests made, etc.). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Payment in Lieu of Taxes (PILOT). A payment made to compensate a local government for some or all of the property tax revenue that is not collected because of the nature of the ownership or use of a particular piece of real property.

Performance Indicators. Specific, observable, and measurable characteristics or changes that show the progress a program or service is making toward achieving a specified goal.

Performance Management. Performance management is a way of collecting and using information to maximize service quality and resource utilization. It is a tool that allows employees, supervisors, managers, elected officials and citizens to know if we are doing the right things well.

Performance Measures. A means, usually quantitative, of assessing the efficiency and effectiveness of department work programs. These measures are listed within the various department pages in this volume.

Principal. The base amount of a debt, which is the basis for interest computations.

Prior-Year Encumbrance. An obligation from a previous fiscal year in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Property Tax Lid. Law limiting amount of property tax levied for a specific government function. Also known as aggregate tax levy limitation. Nebraska law sets an aggregate limit of 50 cents for a municipality.

Proposed Budget. A schedule of revenues and expenditures submitted by various municipal departments or divisions to be reviewed and considered for the upcoming fiscal year.

Proprietary Funds. Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates longterm debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

Rental Income. Revenue derived from the rental of City facilities including parking garages, park facilities, and the like.

GLOSSARY

Reserve. A portion of fund equity legally restricted for a specific purpose or not available for appropriation and subsequent spending. It is normally set aside in funds for emergencies or unforeseen expenditures not otherwise budgeted.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. Reserved and unreserved assets (recorded in proprietary fund operations), held for future operating needs and equipment replacement.

Return on Investments. Ratio measure of a service unit through its basic operations which indicates its general effectiveness or efficiency.

Revenue. Taxes, user fees, and other sources of income received into the City treasury for public use.

Revised Budget. A schedule of revenues and expenditures during the current fiscal year that includes items not included in the Adopted Budget.

S&P. *Standard & Poor's.* An American financial services company that is known to investors worldwide as a leader of financial-market intelligence. It strives to provide investors who want to make better informed investment decisions with market intelligence in the form of credit ratings, indices, investment research and risk evaluations and solutions.

Service. A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Shrinkage. An adjustment applied to each General Fund department in anticipation of spending less than is budgeted. A major source of shrinkage is employee turnover. Shrinkage adjustments are set to encourage each department to manage their budgets within the confines of available fund resources.

Special Assessment. A compulsory levy made upon a property to defray part or all of the costs of a specific improvement that primarily benefits that specific property.

Special Revenue Fund. An accounting entity to record revenue that is legally destined for a specific purpose and the expenditure of the dedicated revenue.

Stakeholders. Lincoln's citizens, businesses, and visitors.

Strategic Plan. Budget development tool which aligns resources to support the goals of the City.

Tax Increment Financing. Use of taxes collected within a specifically designated area for repayment of tax increment debt and major infrastructure expenditures.

Taxes. Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. Taxes do not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. (*See also Ad Valorem Taxes, Alcoholic Liquor Tax, Delinquent Tangible Property Tax, Gasoline Tax, Local Sales Tax, Motor Vehicle Tax, and Property Tax Lid.*)

GLOSSARY

Tort. A wrongful act or damage involving a breach of legal duty for which a civil action can be brought.

Trust Fund. Used when the City is custodian of money to be reserved and spent for a special purpose.

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees. Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Parks & Recreation Department charges, class registrations, tenant rental, and concessions.

Variable Costs. Costs that can change substantially due to conditions such as weather or demand and affect the amount of work that can be performed.