CITY OF
LINCOLN
NEBRASKA

2021-2022
MAYOR'S PROPOSED OPERATING BUDGET

GUARD
GUARD
CITY OF
LINCOLN
NEBRASKA
Permits
prot
and safe
SUMMER 2020

CITY OF LINCOLN, NEBRASKA

MAYOR PROPOSED

ANNUAL BUDGET

SEPTEMBER 1, 2021 - AUGUST 31, 2022

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lincoln
Nebraska

For the Biennium Beginning

September 01, 2020

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 annual budget beginning September 1, 2020. 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.

In addition to receiving the award the City of Lincoln received “Special Performance Measures Recognition”.

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Mayor's Message

Dear Members of the Lincoln City Council, City colleagues, and residents of Lincoln:

We just completed one of the most distinct and challenging journeys around the sun of our lifetimes. Lincoln came together as a community in extraordinary ways this past year, and our successes in combatting the pandemic and its impacts are ones we have forged together. We masked up, practiced physical distancing, and turned to our public health officials for guidance as we sought to protect ourselves, our loved ones, and our neighbors. We shopped locally, provided relief and resources to those in need, and volunteered for programs that kept our community safe, healthy, housed, and fed. Our community members' heroic efforts to help and care for one another infuses Lincoln's pandemic story with profound moments of gratitude and inspiration.

I'm grateful and inspired as well by our City of Lincoln team which rose to the new challenges we faced in determined, creative, and courageous ways. City employees maintained the steady, consistent work key to the basic functioning and ongoing vitality of our city. Their heroic efforts to deliver the public services our residents want and need depended upon the resources of our city budget. As we crafted last year's budget, our City team made smart and tough choices necessary to deliver services that keep our community safe and healthy, as well as to address the economic impacts of the pandemic. In the face of extraordinary challenges, we met the moment. Now, as we begin to see the light at the end of the tunnel, this year's budget focuses on the future – a future of *restoration and renewal*.

With that focus in mind, our city budget reflects the values and objectives that have brought us this far:

- Protect the health and safety of all Lincoln families.
- Grow a vibrant city economy and quality of life.
- Create a more equitable and inclusive community.
- Build a strong and resilient Lincoln.
- Foster innovative and excellent City operations.

These priorities form the foundation of the 2021-2022 budget. The strategic investments included in our budget support outcomes that are vital to a safe, healthy, growing, and thriving community.

Strategic Investments

With a rebounding economy and assistance from our federal and state governments, the outlook for the coming year and the investments we are able to make in our growing community are exciting. Here are some of the budget highlights that will take us from meeting the moment to focusing on our future.

Protect the health and safety of all Lincoln families

- Funds five additional police officers, which enhance LPD's capacity to serve our community. Additionally, we will provide funding for a high school SRO to support the new LPS high school opening in the coming year.
- Supports our 911 Communications response by adding one additional dispatcher.
- Adds three firefighters, one assistant fire chief, and an administrative aide.
- Increases essential dental care to low-income community members.
- Provides ongoing funding for five Health Department professionals to support critical public health response efforts.
- Continues to invest in partnerships, training, and crisis response to effectively serve residents experiencing mental health concerns.

Grow a vibrant city economy and quality of life

- Retains full service levels for main library and neighborhood branches.
- Increases funding for parks and trails maintenance. Continues playground and hard surfacing repairs.
- Safely re-opens our community facilities like recreation centers, playgrounds, and pools.
- Continues our economic recovery and growth initiatives through our contributions to the Lincoln Partnership for Economic Development and efforts with business recruitment and retention, workforce development, and entrepreneurship support.

- Supports workers by leading the Workforce Innovation and Opportunity Act services in our community, providing job search and job training opportunities for adults, dislocated workers, and youth.
- Creates a Ticket to Work program to grow Lincoln's workforce by connecting residents with disabilities to job opportunities.
- Develops a Business Services Representative to help local businesses meet workforce needs.

Create a more equitable and inclusive community

- Creates a Diversity, Equity, and Inclusion Administrator to ensure that City Hall reflects and can meet the needs of the diverse community members we serve.
- Prioritizes supports for affordable housing by removing barriers for quality infill housing, expanding the areas eligible for $5,000 tax credit to first time homebuyers, and creating a rental rehab program to quality affordable rental housing.
- Provides vital housing and utilities assistance to keep people housed.
- Enhances Aging Partners' service delivery to our growing senior population, including support for the new center to be located at Victory Park and continuation of the NeighborLNK program.

Build a strong and resilient Lincoln

- Supports hundreds of millions of dollars in private investment and development across the city by investing in street repair, rehabilitation, and construction.
- Strengthens public transit by funding a Transit Development Plan and procuring four alternative-fueled paratransit vehicles.
- Supports active transportation such as bike lanes, markings, and trails, as well as doubling funds this fiscal year for our sidewalk program.
- Makes critical investments in water infrastructure, including meter and main replacements, wellfield repairs, and preparations to secure a new source of water supply.
- Continues investments in Emerald Ash Borer treatment and recovery.

Foster innovative and excellent City operations

- Implements information technology that supports enhanced cybersecurity.
- Supports teleworking capabilities and operational efficiencies and standards.
- Updates and expands our digital communications and information systems.

Lincoln is a city on the rise, and this year's budget restores our ability to keep pace with our community's steady growth. At the same time, we are strategically investing in our future as we advance our Lincoln Forward, One Lincoln, and Resilient Lincoln initiatives – focusing on economic opportunity and equity for all residents, as well as resilience in the face of climate change. Together with the community and our colleagues on City Council, this budget – the most important policy document our local government produces – creates a path forward toward a more successful, secure, and shared future for all Lincoln residents.

Sincerely,

Leirion Gaylor Baird

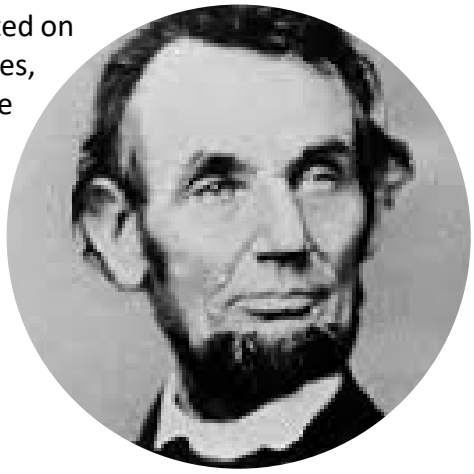
Mayor

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 $6.7 million more than 2020-21 Adopted Budget
- Utilization of non-restricted interest earnings for essential tax funded service $2.2 million
- 1 FTE Additional Communication Center Dispatcher, 1 FTE School Resource Officer, and 5 FTE Police Officers
- 1 FTE Assistant Fire Chief, 1 FTE Executive Secretary, and 3 FTE Firefighters
- 1 FTE Dental Hygienist due to increased demand for clinic services
- 1 FTE Diversity Equity Inclusion Manger for One Lincoln Initiative
- 1 FTE Manager and 1 FTE Training Coordinator for city-wide Training and Development Division
- 1 FTE Human Resource Clerk for additional support for Oracle related processes
- 1 FTE StarTran Operations Training Coordinator and 1 FTE Apprentice Mechanic
- 1 FTE Landfill Operator I to handle illegal dumping and recycling collection sites
- 1 FTE Traffic Sign Worker
- 1 FTE New Ticket to Work Program Coordinator
- 1 FTE Administrative Aid II to support increased demand for Planning Dept. development services
- 1 FTE Golf Laborer for golf course maintenance
- 2 FTE for programming related to the new Criminal Justice Information Systems software
- 2 FTE for programming related to the new Human Capital Management software
- Increased Fleet Services replacement funding for General Fund Parks and Recreation Department equipment, LTU/Drainage Program equipment, and LTU snow equipment
- Increased park mowing of high use areas and 1 FTE Laborer I and 1.08 FTE Unclassified Worker
- Implement iConstituent Software for improved citizen communication
- Funding to facilitate Aging Partners move to Victory Park
- Parking Fund revenue and expenditure decrease due to impact of pandemic

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

TAMMY WARD, RICHARD MEGINNIS, JANE RAYBOULD
SANDRA WASHINGTON, BENNIE SHOBE, JAMES MICHAEL BOWERS, TOM BECKIUS

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.

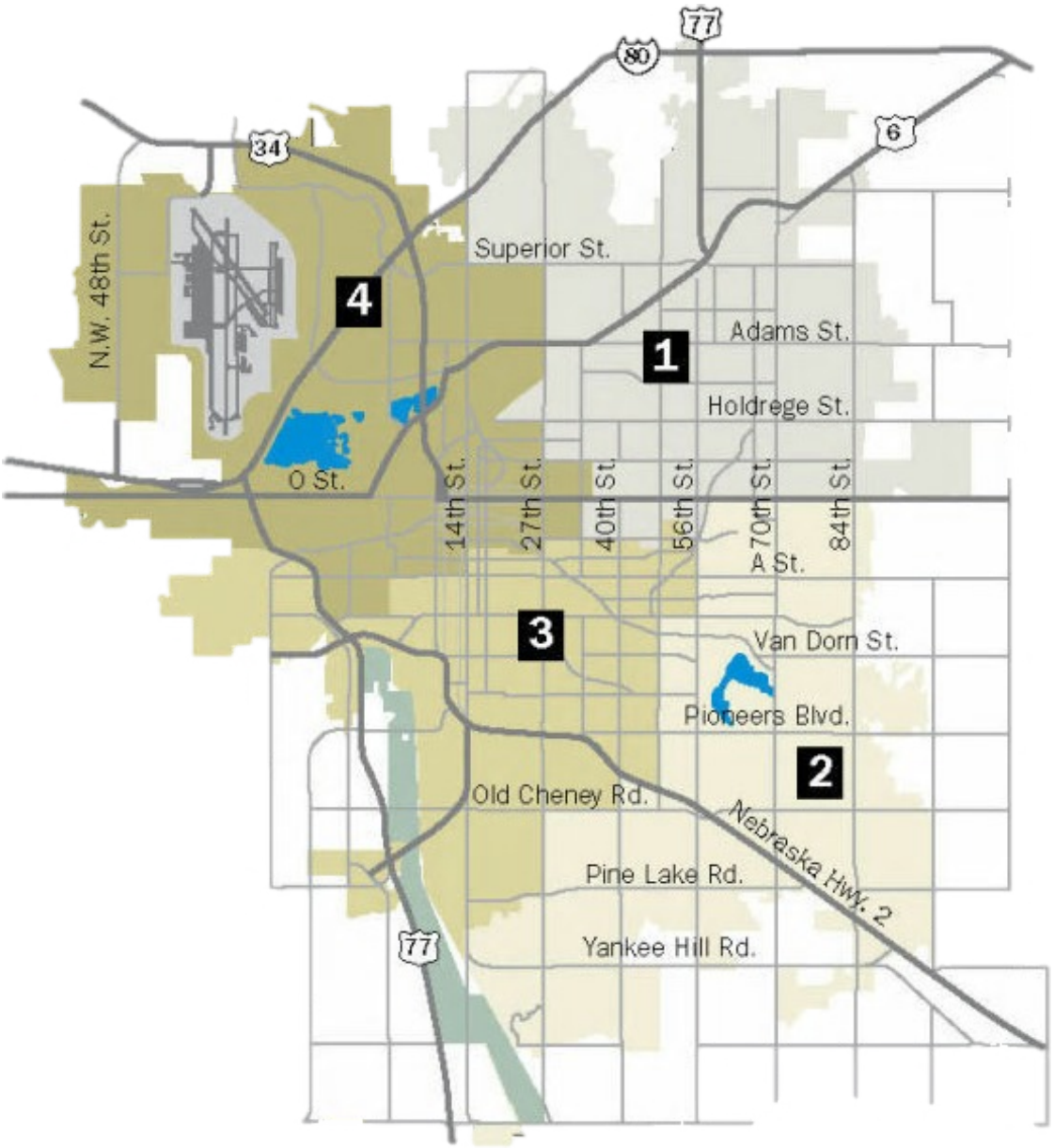
The Council elects a chair and vice-chair annually. The legislative powers of the City are exclusively vested in the Council. The Council has the power to conduct investigations concerning any subject on which it may legislate, or the operation of a department, board or commission engaged in administrative 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
Sändra Washington	At Large	May 2025
Tom Beckius	At Large	May 2025
Bennie Shobe	At Large	May 2025

POPULATION & DEMOGRAPHICS

POPULATION BY AGE

Age Group	2010 Census	% of Total
Ages 0-14	54,204	19%
Ages 15-24	56,147	19%
Ages 25-34	40,261	14%
Ages 35-44	37,038	13%
Ages 45-54	28,945	10%
Ages 55-64	32,457	11%
Ages 65-74	23,779	8%
Ages 75+	16,265	6%

MEDIAN AGE

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

32.7

AVERAGE FAMILY SIZE

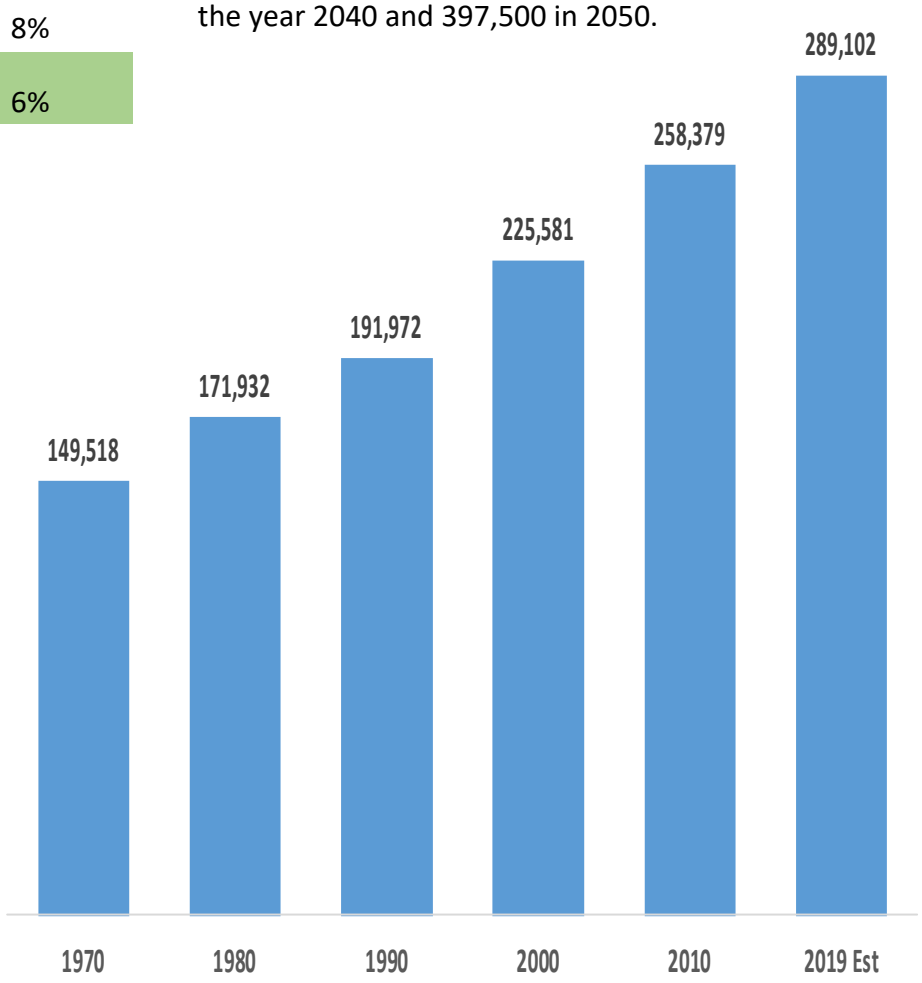
Definition: The average family size is a measure obtained by dividing the number of people in a household by the number of households.

3.01

CITY OF LINCOLN HISTORICAL POPULATION GROWTH

This graph illustrates the population since 1970. 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 361,500 by the year 2040 and 397,500 in 2050.



EDUCATION AND TRANSPORTATION

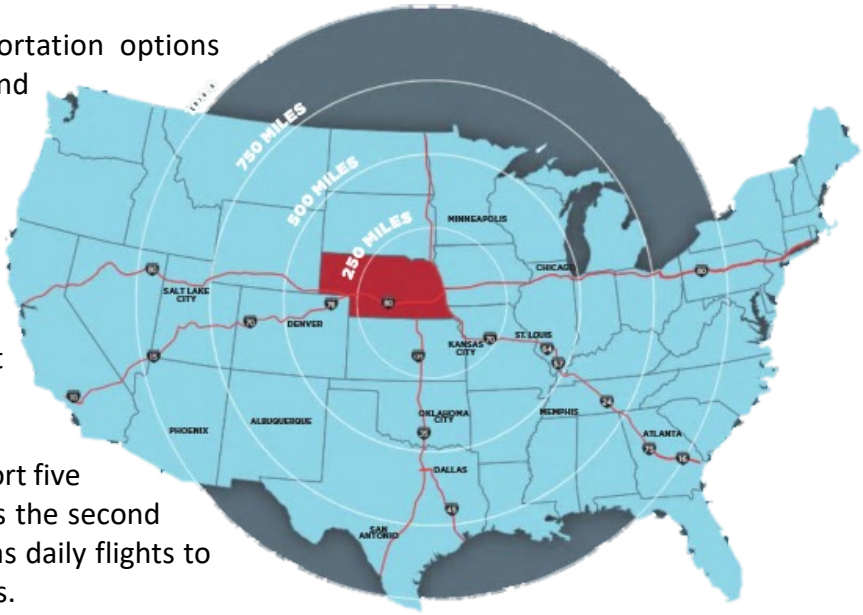
EDUCATION

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 41,500 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. Additionally, there 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

#8 MOST CARING CITIES IN AMERICA

WALLETHUB

HAPPIEST CITY

MEN'S HEALTH

#1 BEST CITIES TO DRIVE IN

WALLETHUB

#8 BEST US CITIES FOR FIRST TIME HOMEBUYERS

MONEYGEEK

#7 CITY WITH THE LEAST FINANCIAL DISTRESS DURING COVID

WALLETHUB

ECONOMY

UNEMPLOYMENT RATE

A measure dividing the number of unemployed individuals in the labor force by all individuals in the labor force. For April 2021 Lincoln has one of the lowest unemployment rates in the country.

2.2%

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. (Source bestplaces.net)

89.8

MEDIAN INCOME

A measure dividing the income distribution into two groups, those above and those below. The U.S. median income is $68,703. Lincoln's median income is:

$57,746

SALES TAX GROWTH

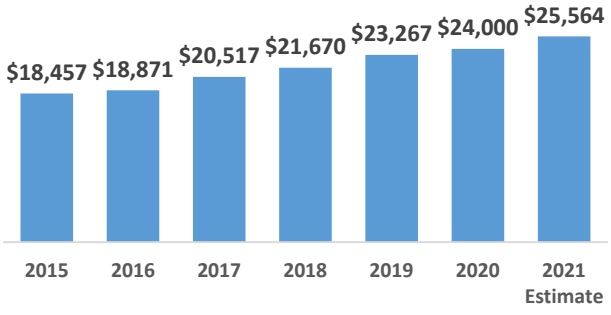
The average sales tax growth in the community over the last five years.

2.96%

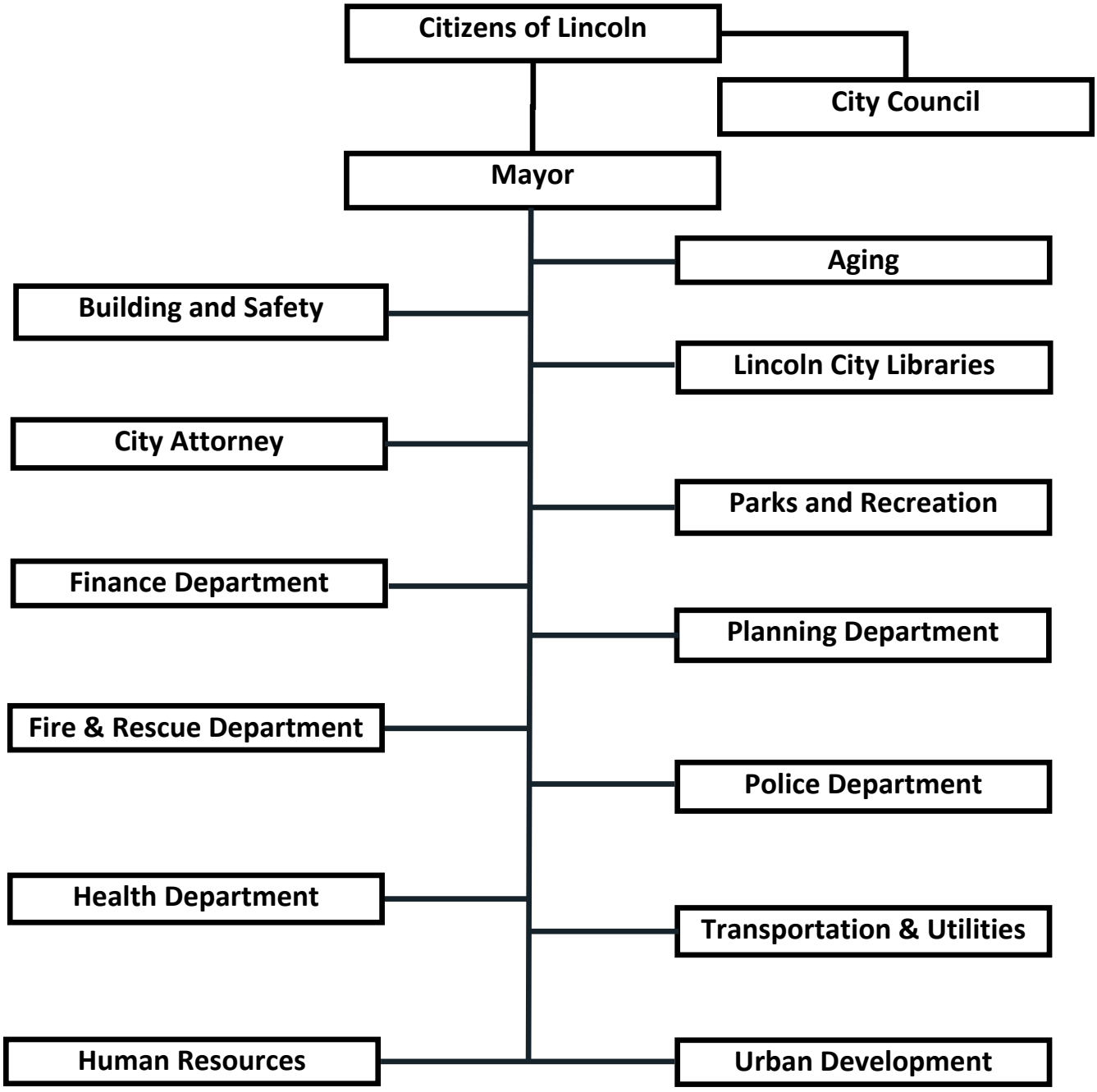
CITY OF LINCOLN APPRAISED VALUATION (IN MILLIONS)

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 6.28% 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	Sändra Washington	441-7515
Council Member	Tom Beckius	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	Acting David Young	441-7411
Fire	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	Acting Brian Jackson	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/BOARDS-COMMISSIONS

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 dedicated to building a strong foundation for current and future generations by increasing resilience to the impacts of climate change. This includes working to ensure that our public infrastructure is robust and reliable; that water and energy use by our city's residents and businesses is efficient and sustainable; that city processes, policies, and projects are strategically directed toward a climate-smart future; and that a "can-do" spirit of hope and optimism is instilled in the community to both overcome climate realities and leverage new opportunities. With this in mind, we adopted the Lincoln Climate Action Plan in 2021, which includes an ambitious goal to reduce net greenhouse gas emissions 80% by 2050 (relative to 2011 levels). Our plan to decarbonize City fleet vehicles, municipal facilities, and the city's energy generation portfolio, to develop a strategy to secure a second source of water supply, to build resilience from flooding in the Salt Creek Watershed Basin, and to focus on protecting vulnerable neighborhoods and businesses from severe weather impacts are all part of a crucial step forward on Lincoln's path to address climate change.

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.

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

UNDERSTANDING YOUR TAX NOTICE

WHAT ARE YOU PAYING AND WHO GETS THE MONEY?

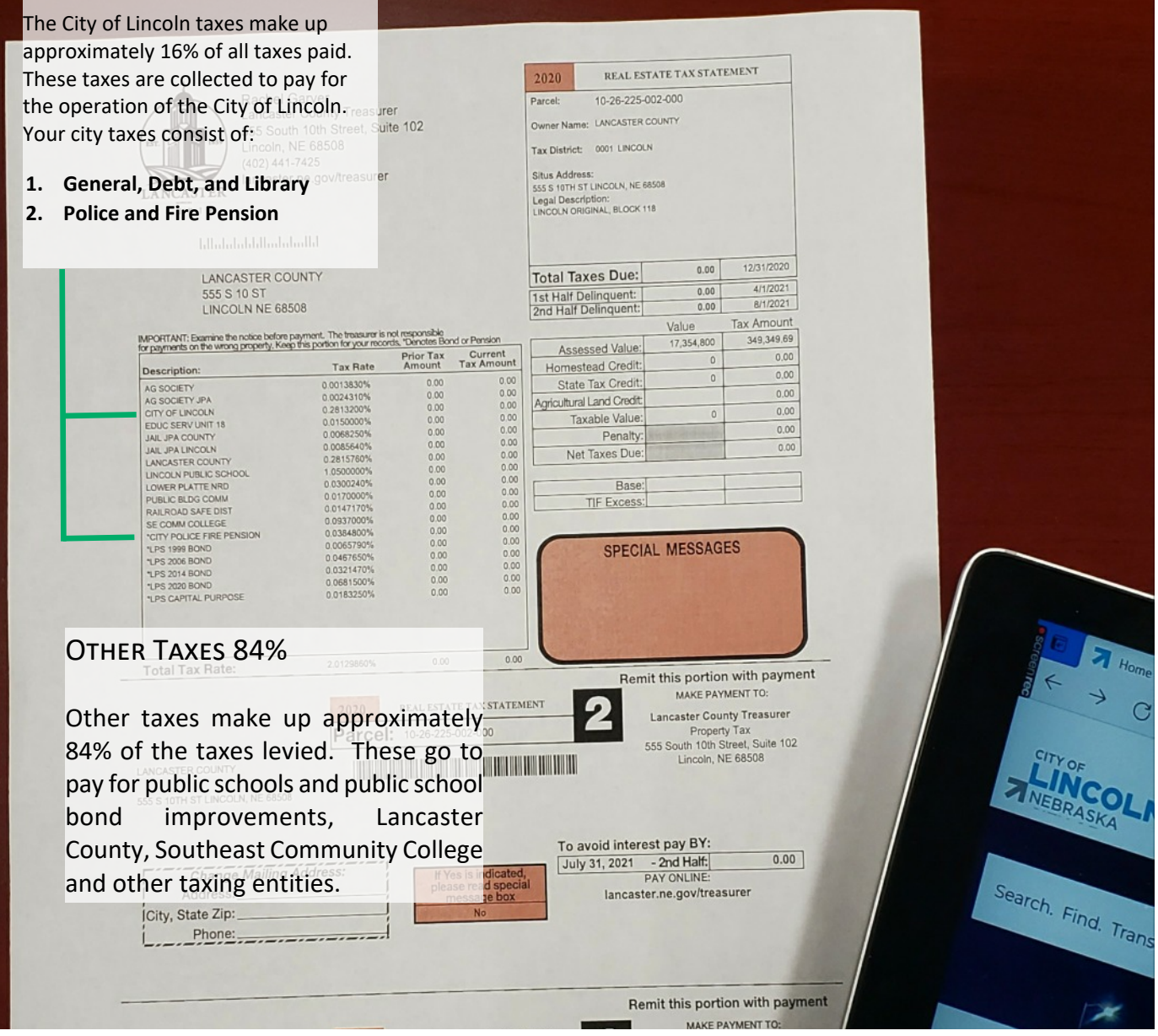
CITY OF LINCOLN TAXES 16%

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**

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.



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 provisions 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 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. 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 deducted. These include capital improvements, replacement of tangible personal property, bonded indebtedness, intergovernmental agreements, funds to pay for a

BUDGET DEVELOPMENT

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 Statues, 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.

Lincoln Municipal Code 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.

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, 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. Conditions and events which could alter the projections are considered. Many factors affect revenues, including weather conditions, which is especially important for electric, gas, and water utility franchise taxes. Motor vehicle, gas taxes, and local economic conditions 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 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. 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. Forecasted rates for natural gas and fuel commodities are included in the base budget.

Departmental staff began the process of developing the Strategic Operating Plan which includes Program Options for each service during the Base Budget Development phase. The City organization is divided into City Departments and each department is then divided into "services" or strategic units that provide outcomes in core areas.

BUDGET DEVELOPMENT

Prioritization Process & Citizen Engagement

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:

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 priorities, 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 the Council fails to adopt a budget by August 27th, the budget 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, repairs on publicly owned buildings, and 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

FINANCIAL POLICIES

Improvements Advisory Committee. The Capital Improvement Advisory Committee is chaired by the Mayor, who then makes a recommendation to incorporate the Capital Improvement Program into the annual budget.

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 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.

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.

	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

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

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.

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.

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

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.

BUDGET CALENDAR

January 11 – Present Budget Forecast to City Council – *per Resolution A-90340*

February 1 – Safe and Healthy City budget preview presentation to City Council

February 8 - Innovative and Operationally Excellent City budget preview presentation to City Council

February 22 - Vibrant City Economy and Quality of Life budget preview presentation to City Council

March 1 - Strong and Resilient City budget preview presentation to City Council

March 8– Equitable and Inclusive City budget preview presentation to City Council

June 14 – Mayor releases electronic version of Mayor's Recommended Budget to City Council – per Ordinance #20467

June 14 – 22 - City Council meetings with administration and departments - per Resolution A-90340

July 14 – All proposed tentative City Council changes to the budget must be submitted by 3:00 pm to the entire City Council and for online publication

July 15 – City Council discussion on tentative City Council changes to the Mayor's Recommended Budget

July 19 - City Council votes on tentative changes to the Mayor's Recommended Budget

July 27 - Publication of Budget Summary in media

August 2 - Public hearing on the proposed Budget

August 6 – All proposed final City Council changes to the budget must be submitted by 3:00 pm to the entire City Council and for online publication

August 9 – City Council discussion on proposed final City Council changes to the Mayor's Recommended Budget

August 11 - City Council votes on proposed final City Council changes to the Mayor's Recommended Budget

August 16 – First reading of the resolution adopting the FY 2021-22 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 23 - City Council adopts FY 2021-22 City Budget

September 13 – Introduce Resolution to set tax rate

September 14 – City Council notice of special hearing to set the final tax request for FY 2021-22 published

September 20 - City Council holds special hearing to set the final tax request for FY 2021-22

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.

Fund	2020-21 Tax Rate
General Fund	0.22707
Library	0.03736
Police and Fire Pension	0.03848
Bond Interest & Redemption	0.01689
Total	**0.31980**

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.

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

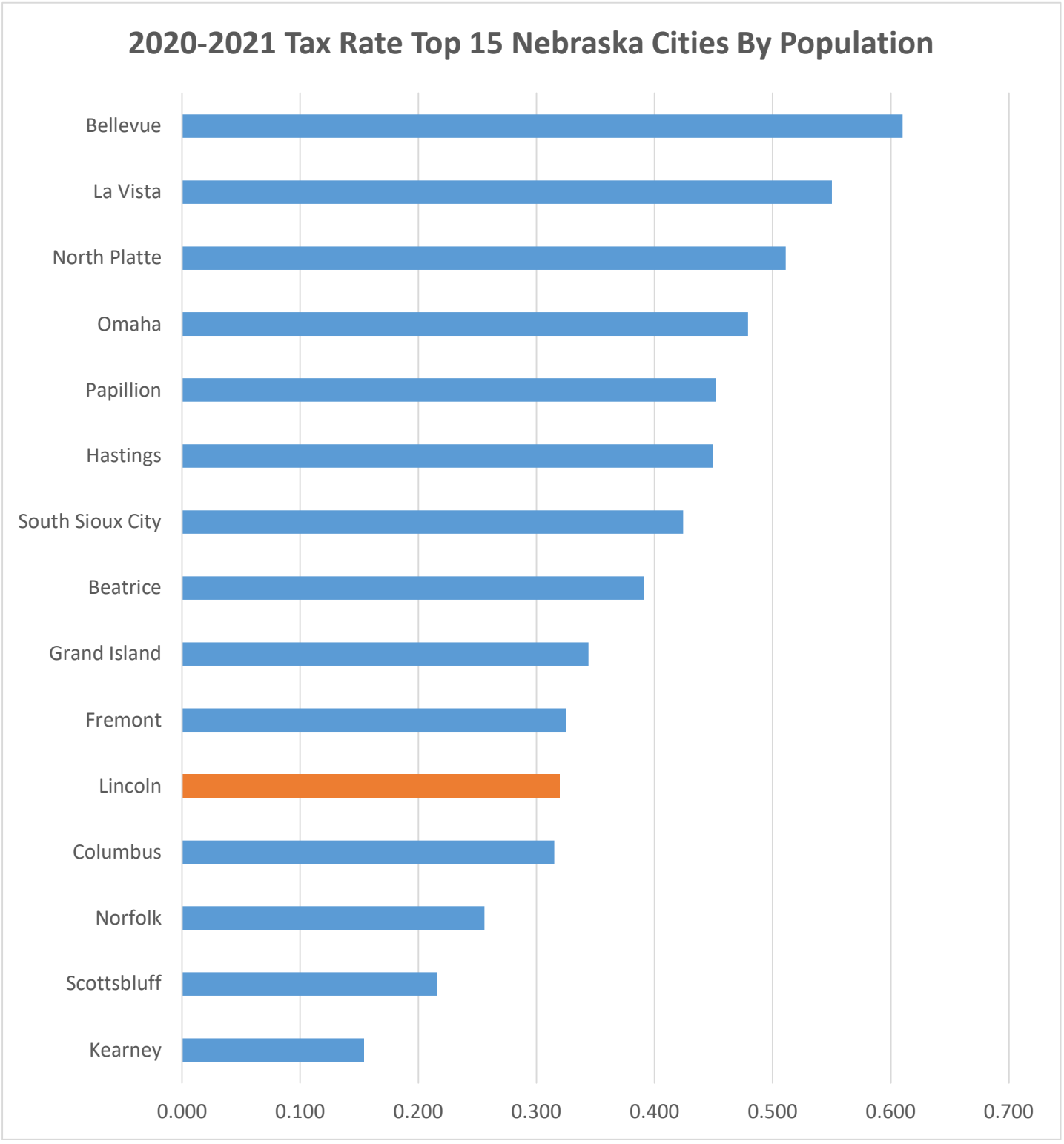
Market Value	/	Assessment Ratio	X	City Tax Rate	=	Estimated City Tax Due
$ 100,000	/	100	X	0.31980	=	$ 320
$ 165,000	/	100	X	0.31980	=	$ 528
$ 200,000	/	100	X	0.31980	=	$ 640
$ 500,000	/	100	X	0.31980	=	$ 1,599

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	0.28158	14%
Public Building Commission	0.01700	1%
City	0.31980	16%
Lincoln Public Schools	1.22197	61%
Education Service Unit 18	0.01500	1%
Lower Platte NRD	0.03002	1%
Railroad Transp. Safety Deist.	0.01472	1%
SE Community College	0.09370	5%
AG Society	0.00138	0%
Ag Society JPA	0.00243	0%
Jail Joint Public Agency	0.01539	1%
Total	**2.01299**	**100%**

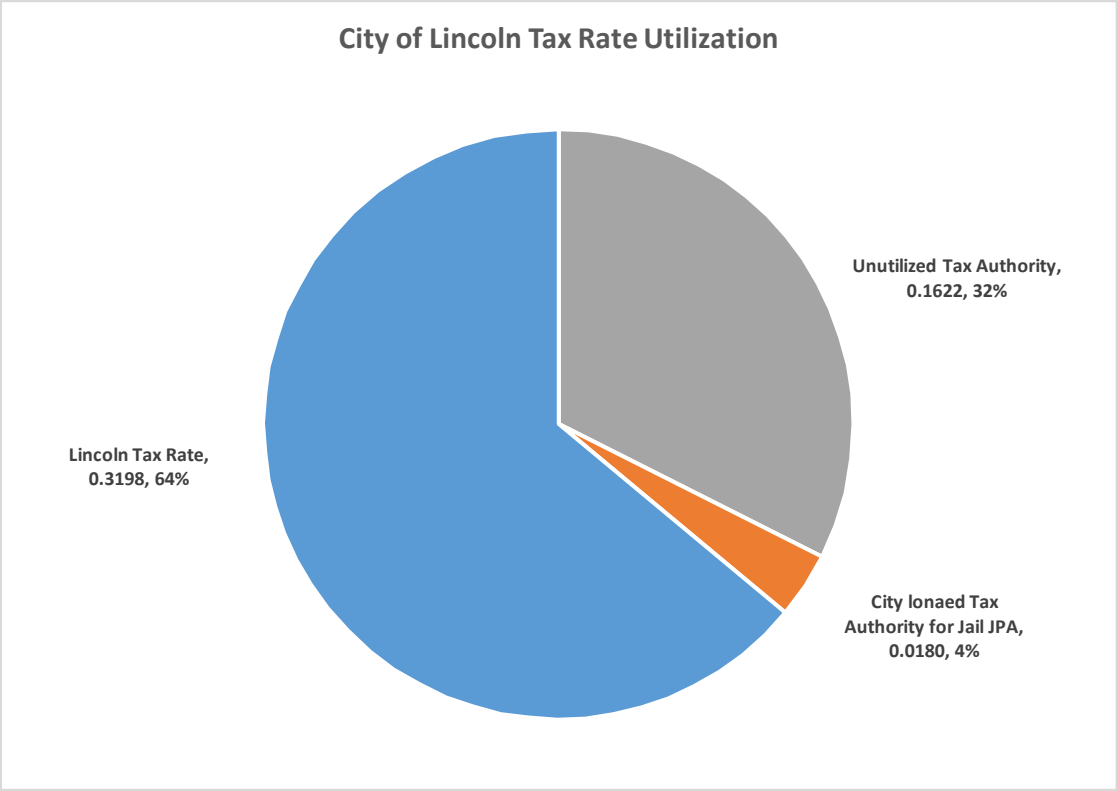
TAX RATE FACTS



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.



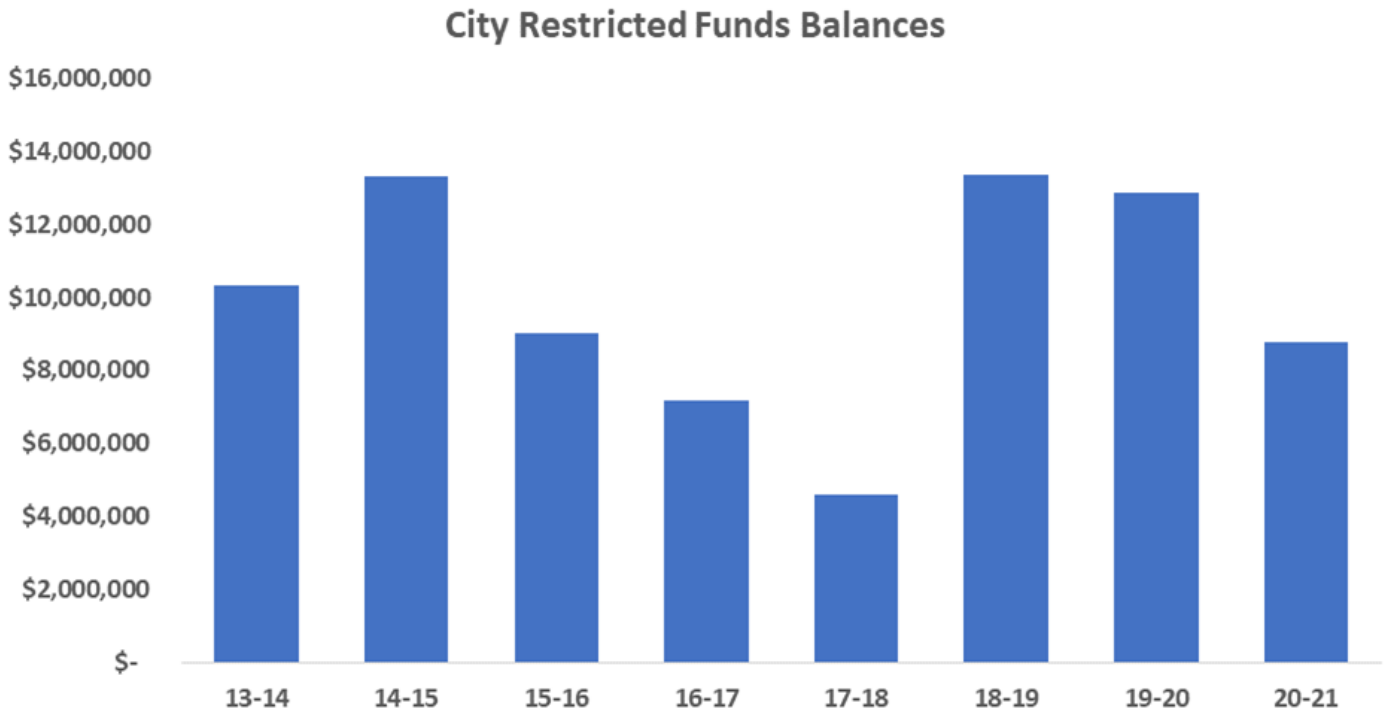
TAX RATE FACTS

Restricted Funds Law

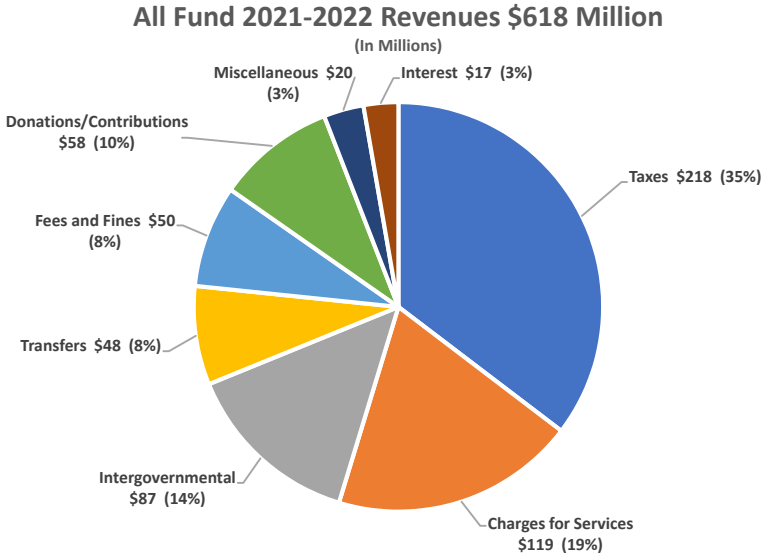
The Nebraska Legislature in 1998 passed a law that restricts revenue growth of restricted funds to 2.5%. Restricted funds are defined as property tax, payments in lieu of property taxes, local option sales taxes, motor vehicle taxes, state aid, and transfers of surpluses from user fees. These funding 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.

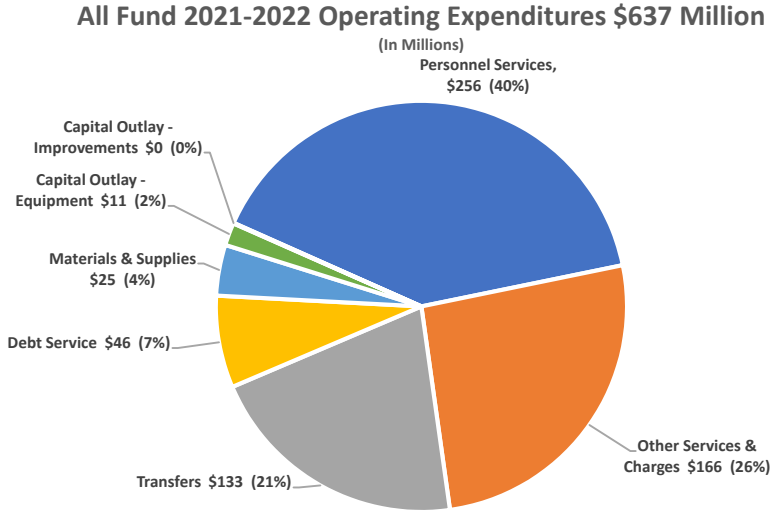
The City calculates the amount of restricted funds remaining balances available on an annual basis. Below are the amount of unused restricted funds authority for previous budgets.



WHERE CITY OF LINCOLN DOLLARS COME FROM



WHERE CITY OF LINCOLN DOLLARS GO



ALL FUNDS SOURCES BY TYPE

Object Type	2019-20 Actual	2020-2021 Budget	2021-2022 Budget
Taxes	$ 219,333,433	$ 206,709,745	$ 218,420,372
Charges for Services	$ 101,355,530	$ 115,132,195	$ 119,473,753
Intergovernmental	$ 137,270,456	$ 86,003,050	$ 87,417,536
Transfers	$ 101,843,737	$ 44,911,383	$ 48,213,629
Fees and Fines	$ 60,925,991	$ 50,324,639	$ 49,801,529
Donations/Contributions	$ 22,993,635	$ 53,253,027	$ 58,036,578
Miscellaneous	$ 53,772,336	$ 7,611,873	$ 19,508,431
Interest	$ 12,444,316	$ 15,519,307	$ 16,957,720
Total	**$ 709,939,434**	**$ 579,465,219**	**$ 617,829,548**

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 2021-2022 are $218,420,372.

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 5.42%. In FY 2020-21, the county assessor's revaluation resulted in an increase of $832,576,776 in taxable valuation which is 3.66% valuation increase. Total revaluation growth and new construction is 3.15% in FY 2020-21.

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

Tax Rate	2018-2019	2019-2020	2020-2021	2021-2022
General Fund	0.20941	0.21265	0.22707	0.22807
Library	0.03733	0.03655	0.03736	0.03690
SocialSecurity	0.01172	0.01226	0.00000	0.00000
Police and Fire Pension	0.03466	0.03267	0.03848	0.03916
Unemployment Compensation	0.00023	0.00022	0.00000	0.00000
Bond Interest & Redemption	0.02313	0.02545	0.01689	0.01567
Total	**0.31648**	**0.31980**	**0.31980**	**0.31980**

Motor Vehicle Tax – Motor Vehicle Tax supports the General Fund. The five year growth averaged around 4.59%. 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, Bond Interest and Redemption, and the Library Fund. The largest source of other taxes is In-Lieu-Taxes from LES, generating over $2.5 million annually. Other taxes also include the County Library Tax which has had annual revenue increases of about 3.2%. These revenues are subject to a levy rate and property valuations.

Transfers - Total transfers in are budgeted at $48,213,629 in 2021-2022. These include multiple transfer types from miscellaneous, city operating subsidy, cash transfers in, and Keno transfers.

Intergovernmental - Total intergovernmental revenues are budgeted at $87,417,536 in 2021-2022.

The largest intergovernmental funds are the Highway Allocation funds, $27,248,333 in 2021-2022, 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 2021-2022 to receive $40,942,087. 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 2021-2022 at $119,473,753. Most of the charges for services come through water and wastewater fees budgeted at $83,291,366 in 2021-2022. 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 2021-2022 is $49,801,529.

Donations/Contributions - Donations/Contributions are budgeted to receive $58,036,578 in 2021-2022. 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 $19,508,431 in 2021-2022. 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 $16,957,720 in 2021-2022. This includes funds received from Lincoln Electric System for return on equity, earnings through pension investments, and interest earned from cash pools.

ALL FUNDS USES BY EXPENDITURE TYPE

Object Type	2019-20 Actual	2020-2021 Budget	2021-2022 Budget
Personnel Services	$ 223,043,840	$ 241,393,074	$ 255,510,207
Other Services & Charges	$ 179,089,560	$ 160,296,415	$ 165,630,502
Transfers	$ 138,859,653	$ 128,846,143	$ 132,941,322
Debt Service	$ 40,805,982	$ 43,841,607	$ 46,182,924
Materials & Supplies	$ 25,132,135	$ 24,734,604	$ 25,473,239
Capital Outlay - Equipment	$ 20,329,923	$ 12,326,429	$ 11,335,303
Capital Outlay - Improvements	$ 56,376,692	$ 312,500	$ 312,688
Total	**$ 683,637,785**	**$ 611,750,772**	**$ 637,386,185**
Intrafund Transfers		**$ 38,870,888**	**$ 105,442,533**
Grand Total Net Transfers		**$ 572,879,884**	**$ 531,943,652**

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 40% 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 $255,510,207 in 2021-2022. The tax funds have a five year average increase of 1.74% in actual expenditures.

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. Total appropriated funds are $132,941,322 in 2021-22.

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 appropriated funds are $46,182,924 in 2021-2022. The five year average increase in actual expenditures for the tax funds is 3.96%.

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. Total appropriated funds are $165,630,502 in 2021–2022. The five year average increase in tax funds actual expenditures is 7.54%.

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 $25,473,239 in 2021-2022. The tax funds have a five year average increase in actual expenditures of 1.42%.

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 $11,335,303 in 2021-2022.

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 $312,688 in 2021-2022.

ALL FUNDS USES BY FUND TYPE

Funds	Fund Description	2019-20 Actual	2020-2021 Budget	2021-2022 Budget
General	(00010) General Fund	$ 168,759,731	$ 176,683,988	$ 188,803,453
General	(00030) Donations Fund	$ 1,606,252	$ 32,191	$ 34,927
Special Revenue	(00100) Advance Acquisition	$ 1,524,826	$ 870,000	$ 110,000
Special Revenue	(00112) Parks & Rec Maint & Repair	$ 326,792	$ 409,600	$ 370,200
Special Revenue	(00115) Cable Access	$ 197,409	$ 347,140	$ 207,864
Special Revenue	(00120) Library Fund	$ 9,362,874	$ 9,803,810	$ 10,268,910
Special Revenue	(00125) LAAA	$ 3,229,646	$ 3,775,136	$ 3,977,068
Special Revenue	(00135) Linc/Lanc Co Health	$ 11,795,650	$ 12,640,055	$ 13,240,851
Special Revenue	(00140) Animal Control	$ 2,582,072	$ 2,653,274	$ 2,750,902
Special Revenue	(00145) Title V Clean Air	$ 549,936	$ 645,335	$ 675,923
Special Revenue	(00155) 911 Communications	$ 5,730,808	$ 6,314,629	$ 6,752,134
Special Revenue	(00160) Social Security	$ 2,914,278	$ 220,000	$ 220,000
Special Revenue	(00165) Transportation - Oper & Maint	$ 40,561,064	$ 36,958,392	$ 41,709,702
Special Revenue	(00170) Unemployment Comp	$ 420	$ 50,000	$ 50,000
Special Revenue	(00175) Keno	$ 5,129,040	$ 5,232,999	$ 4,878,473
Special Revenue	(00180) CDBG	$ 2,904,567	$ 2,597,944	$ 2,587,228
Special Revenue	(00185) Grants In Aid	$ 17,157,947	$ 6,303,853	$ 6,464,918
Special Revenue	(00191) WIA	$ 1,048,591	$ 1,737,701	$ 1,737,701
Special Revenue	(00195 FEMA	$ 3,168,767	$ -	$ -
Special Revenue	(00200) Special Assessment	$ 1,543,913	$ -	$ -
Special Revenue	(00212) Vehicle Tax Residual Revenue	$ 9,235,044	$ 9,500,767	$ 9,595,775
Special Revenue	(00220) Building & Safety	$ 7,388,667	$ 8,835,001	$ 8,699,735
Special Revenue	(00225) Impact Fees	$ (3,412)	$ -	$ 505,100
Special Revenue	(00250) Resp Beverage Server	$ 193,411	$ -	$ -
Special Revenue	(00255) Lincoln Bike Share	$ 313,451	$ 406,000	$ 284,250
Special Revenue	(00307) Hwy User Allocation Bds	$ 4,918,325	$ 4,918,375	$ 4,919,600
Debt Service	(00308) Turn Back Tax Bonds	$ 2,368,575	$ 2,063,674	$ 1,743,131
Debt Service	(00310) Bond Interest & Redemption	$ 7,548,389	$ 4,164,356	$ 4,121,025

ALL FUNDS USES BY FUND TYPE

Funds	Fund Description	2019-20 Actual	2020-2021 Budget	2021-2022 Budget
Debt Service	(00320) Spec Assmt Debt Serv	$ 3,044,877	$ 1,884,426	$ 1,888,603
Debt Service	(00343) Small TIF Projects	$ 749,608	$ 374,327	$ 247,267
Debt Service	(00346) Developer Purchased TIF	$ 9,244,917	$ -	$ -
Debt Service	(00347) SouthPointe EEA	$ 1,479,118	$ -	$ -
Debt Service	(00349) 2019 Storm Sewer Constr	$ 483,820	$ -	$ -
Debt Service	(00345) NW Corridors	$ 367,725	$ 365,475	$ 362,093
Capital Projects	(00404) Lincoln On The Move	$ -	$ 12,596,480	$ 12,992,011
Capital Projects	(00405) Transportation - CIP	$ 33,954,274	$ -	$ -
Capital Projects	(00412) Veh Tax Residential	$ 2,744,655	$ 2,823,051	$ 2,851,282
Capital Projects	(00415) Vehicle Tax Const	$ 6,490,390	$ 6,677,110	$ 6,743,881
Capital Projects	(00431) 2016 Storm Sewer Constr	$ 2,974,243	$ -	$ -
Capital Projects	(00432) 2013 Storm Sewer Constr	$ 431,050	$ -	$ -
Capital Projects	(00442) NE Radial TIF Constr	$ 63,415	$ -	$ -
Capital Projects	(00443) Small TIF Constr Pr	$ 129,905	$ -	$ -
Capital Projects	(00465) Capital Projects	$ 20,937,499	$ -	$ -
Capital Projects	(00470) SAR Working Capital	$ 414,542	$ -	$ -
Capital Projects	(00500) Parking Lots and JPA Facilities	$ 1,807,741	$ 2,222,518	$ 2,134,763
Enterprise	(00510) Golf Revenue Fund	$ 3,935,862	$ 4,041,835	$ 4,142,953
Enterprise	(00515) Golf Capital Improvements	$ 273,967	$ 123,931	$ 284,865
Enterprise	(00520) Parking Facilities	$ 12,227,743	$ 16,441,711	$ 15,666,626
Enterprise	(00524) Parking Fac Bond Series 2019	$ 3,039,632	$ -	$ -
Enterprise	(00525) Parking Fac. Constr	$ 5,383,504	$ -	$ -
Enterprise	(00536) Pinnacle Bank Arena Oper	$ 8,185,336	$ 5,484,582	$ 5,522,133
Enterprise	(00540) Solid Waste Mgmt Rev	$ 13,548,984	$ 16,453,503	$ 16,483,329
Enterprise	(00550) EMS Enterprise Fd	$ 7,942,065	$ 8,452,052	$ 8,174,232
Enterprise	(00555) Wastewater	$ 52,471,740	$ 41,339,198	$ 46,435,682
Enterprise	(00560) Water	$ 44,425,641	$ 57,584,112	$ 52,881,160
Enterprise	(00570) Broadband Enterprise	$ 1,535,752	$ 1,751,760	$ 1,824,933

ALL FUNDS USES BY FUND TYPE

Funds	Fund Description	2019-20 Actual	2020-2021 Budget	2021-2022 Budget
Enterprise	(00585) Comm Hlth Endowment	$ 2,726,127	$ 3,030,773	$ 3,069,796
Enterprise	(00720) Hompes Trust	$ 11,324	$ -	$ -
Permanent Fund	(00590) StarTran Operating	$ 14,053,544	$ 13,779,872	$ 14,550,280
Special Revenue	(00595) StarTran Acquisition	$ 6,422,702	$ -	$ -
Special Revenue	(00600) Information Services	$ 12,971,861	$ 11,008,278	$ 11,825,182
Internal Service	(00610) Transportation & Utilities Revolving	$ 12,700,138	$ 11,444,750	$ 11,809,632
Internal Service	(00620) Self Insured Health	$ 37,077,245	$ 46,743,758	$ 50,322,507
Internal Service	(00621) Self Insured Dental	$ 1,759,087	$ 2,066,589	$ 2,144,107
Internal Service	(00622) COBRA & Retirees Ins Premiums	$ 767,574	$ 744,081	$ 744,081
Internal Service	(00630) Workers' Comp	$ 2,759,010	$ 3,805,968	$ 3,914,844
Internal Service	(00631) Damaged Property	$ 313,634	$ 361,837	$ 361,837
Internal Service	(00632) Prop Self-Ins Loss	$ 222,369	$ 45,314	$ 46,673
Internal Service	(00633) Liab Self-Ins Loss	$ 1,785,633	$ 720,000	$ 720,000
Internal Service	(00634) Ins Premiums	$ 2,214,000	$ 2,142,794	$ 2,203,407
Internal Service	(00635) StarTran Self-Ins	$ 77,383	$ 165,000	$ 171,000
Internal Service	(00637) Police Self-Ins	$ 2,120	$ 202,011	$ 208,071
Internal Service	(00638) Auto Self-Ins	$ 202,903	$ 314,653	$ 320,653
Internal Service	(00640) LT Disability	$ 140,332	$ 166,080	$ 166,080
Internal Service	(00650) Fleet Services	$ 5,285,255	$ 8,259,558	$ 9,295,932
Internal Service	(00655) Radio Maint	$ 974,206	$ 991,616	$ 1,019,680
Internal Service	(00660) Police Garage	$ 6,271,269	$ 5,521,400	$ 5,644,942
Internal Service	(00665) Muni Serv Center	$ 2,451,521	$ 3,005,721	$ 3,026,832
Internal Service	(00705) P & F Pension	$ 15,287,831	$ 20,031,281	$ 21,013,351
Expendable Trust	(00710) Parks & Rec Sp Proj	$ 5,613,853	$ -	$ -
Pension Trust	(00730) Lillian Polley Trust	$ 79,123	$ 109,197	$ 113,417
Agency Fund	(00760) FEBA	$ 1,122,703	$ 1,284,951	$ 1,349,199
Total		**$ 683,637,785**	**$ 611,725,773**	**$ 637,386,186**

BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA
SUMMARY OF STAFFING AND OPERATING AND CAPITAL EXPENDITURES BY FUND AND DEPARTMENT

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22	ACTUAL EXPENDED 2018-19	ACTUAL EXPENDED 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22
GENERAL FUND:								
CITY COUNCIL	9.00	9.00	8.50	9.00	$244,921	$250,017	$309,082	$354,544
FINANCE	36.50	41.50	41.50	41.50	3,023,559	3,674,339	3,557,235	3,768,247
FIRE & RESCUE	259.63	258.68	261.01	266.01	33,336,789	34,233,436	33,977,249	36,812,430
HUMAN RESOURCES	15.00	15.00	15.00	19.00	1,092,127	1,354,825	1,456,306	1,924,021
LAW	32.70	32.70	32.40	32.40	3,272,645	3,448,362	3,474,529	3,696,795
MAYOR'S DEPARTMENT								
Mayor's Office	9.95	9.95	9.50	11.00	1,022,190	914,783	895,970	968,848
WIOA Administration	1.00	1.00	1.00	1.00	119,475	113,487	82,464	140,222
City Communications	5.75	5.75	5.75	6.75	424,297	437,409	506,037	631,918
MISCELLANEOUS BUDGETS								
Contingency					22,825	426,354	765,000	765,000
Interfund Transfers					22,925,975	21,741,434	22,807,040	24,637,565
General Expense					26,970,116	29,722,768	33,678,438	33,674,194
Special Events					95,332	1,534	169,500	131,500
COPS Infrastructure					797,282	793,457	794,657	793,507
Street Lights					6,029,857	5,762,089	5,756,403	6,650,928
PARKS AND RECREATION	254.71	254.89	253.50	252.84	18,304,109	15,531,968	17,959,085	18,903,830
PLANNING	21.00	21.00	20.00	21.00	1,988,088	2,018,464	1,986,758	2,155,436
POLICE	407.46	408.13	412.63	418.63	40,750,095	41,893,662	43,397,710	46,148,269
TRANSPORTATION AND UTILITIES	19.75	19.75	19.75	19.75	5,805,448	5,059,055	3,865,436	5,339,329
URBAN DEVELOPMENT	10.05	10.05	9.30	9.30	1,021,535	1,382,288	1,245,089	1,306,871
LIBRARY CIP					39,900			
TOTAL - GENERAL FUND	1,082.50	1,087.40	1,089.84	1,108.18	$167,286,565	$168,759,731	$176,683,988	$188,803,454
OTHER TAX FUNDS:								
LIBRARY	106.04	106.04	105.54	105.54	$9,254,313	$9,362,874	$9,803,810	$10,268,910
POLICE & FIRE PENSION	1.00	1.00	1.00	1.00	12,600,924	15,287,831	20,031,281	21,013,351
BOND & INTEREST REDEMPTION					5,590,001	7,548,389	4,164,356	4,121,025
SOCIAL SECURITY					2,780,554	2,914,278	220,000	220,000
UNEMPLOYMENT COMP.						420	50,000	50,000
TOTAL - OTHER TAX FUNDS	107.04	107.04	106.54	106.54	$30,225,792	$35,113,792	$34,269,447	$35,673,286
TOTAL - ALL TAX FUNDS	1,189.54	1,194.44	1,196.38	1,214.72	$197,512,357	$203,873,523	$210,953,435	$224,476,740
SPECIAL REVENUE FUNDS:								
9-1-1 COMMUNICATION	57.88	57.88	58.25	59.25	$5,726,658	$5,730,808	$6,314,629	$6,752,134
ADVANCE ACQUISITION					199,239	1,524,826	870,000	110,000
AGING PARTNERS	38.18	38.18	37.01	37.21	3,447,877	3,229,646	3,775,136	3,977,068
ANIMAL CONTROL	17.00	17.00	17.00	17.00	2,473,118	2,582,072	2,653,274	2,750,902
ATHLETIC FIELD & FAC. IMPROV.					67			
LINCOLN BIKE SHARE					388,817	313,451	406,000	284,250
BUILDING & SAFETY	53.47	53.47	56.14	56.14	6,891,253	7,388,667	8,835,001	8,699,735

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22	ACTUAL EXPENDED 2018-19	ACTUAL EXPENDED 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22
CABLE ACCESS TV	0.25	0.25	0.25	0.25	952,166	197,409	347,140	207,864
CASH RESERVE					8,700			
COMMUNITY IMPROV. FINANCING					27,351			
HEALTH	91.45	92.22	94.20	94.90	12,052,756	11,795,650	12,640,055	13,240,851
HERITAGE ROOM	0.50	0.50	0.50	0.50	27,033	31,386	32,191	34,927
IMPACT FEES					4,727	-3,412	5,197,200	505,100
KENO					4,800,151	5,129,040	5,232,999	4,878,473
PARKS & REC MAINT/REPAIR					317,780	326,792	409,600	370,200
RESPONSIBLE BEVERAGE SERVER	1.00	1.00			72,814	193,441		
SNOW REMOVAL					994,169			
SPECIAL ASSESSMENT REV.					1,592,875	1,543,913		
STARTRAN ACQUISITION					4,772,550	6,422,702	435,700	491,000
STARTRAN OPERATING	133.67	132.67	139.40	141.40	13,664,472	14,053,544	13,779,872	14,550,280
STREET IMPROVEMENT					1,331,022			
TENNIS FEES					3,000			
TITLE V CLEAN AIR	5.25	5.25	5.00	5.00	563,028	549,936	645,335	675,923
TRANSPORTATION O & M	114.00	113.00	125.00	126.00	52,662,246	40,561,064	36,958,392	37,509,702
VEHICLE TAX					9,421,719	9,235,044	9,500,767	9,595,775
TOTAL - SPECIAL REV FUNDS	512.65	511.42	532.75	537.65	122,395,588	110,805,979	108,033,291	104,634,184
OTHER FUNDS								
LILLIAN POLLEY TRUST	1.00	1.00	1.00	1.00	$97,184	$79,123	$109,197	$113,417
TOTAL - OTHER FUNDS	1.00	1.00	1.00	1.00	$97,184	$79,123	$109,197	$113,417
PERMANENT FUNDS								
COMM. HEALTH ENDOWMENT					$2,902,760	$2,726,127	$3,030,773	$3,069,796
TOTAL - PERMANENT FUNDS					$2,902,760	$2,726,127	$3,030,773	$3,069,796
CAPITAL PROJECTS FUNDS								
2013 STORM SEWER CONSTRUCTION					$984,737	$431,050		
2016 STORM SEWER CONSTRUCTION					4,010,531	2,974,243		
2019 STORM SEWER CONSTRUCTION					523,882	483,820		
2020 FIRE STATION MODIFICATIONS & REPAIRS								11,000,000
LINCOLN ON THE MOVE							12,596,480	12,992,011
PARKING FACILITY BOND SERIES 2019					8,882,206	3,039,632		
PARKS-AIR PARK RECREATION CENTER							4,762,200	
PARKS-GOLF COURSE IRRIGATION SYSTEMS							1,000,000	
VEHICLE TAX RESIDENTIAL					2,795,708	2,744,655	2,823,051	2,851,282
STREET CONSTRUCTION CAPITAL PROJECTS							7,969,520	
TAX INCREMENT FINANCING C.I.P.					42,726	193,320	2,321,760	1,781,760
VEHICLE TAX CONSTRUCTION					6,611,116	6,490,390	6,677,110	6,743,882
WEST O TIF TO PARKS							50,000	
2006 HWY USER ALLOCATION BONDS					68,973			
2020 HWY USER ALLOCATION BONDS							10,000,000	15,000,000
ANTICIPATED CONTRIBUTIONS TO PROJECTS:								
DEVELOPER CONTRIBUTION							5,760,000	
FEDERAL AID - STARTRAN							5,497,773	26,551,098
FEMA REIMBURSEMENTS - WATER							33,000,000	

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22	ACTUAL EXPENDED 2018-19	ACTUAL EXPENDED 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22
GOLF SURCHARGE - PARKS & RECREATION							112,000	
OTHER FUNDING - FINANCE								2,000,000
OTHER FUNDING - LIBRARY							800,000	250,000
OTHER FUNDING - PARKS & RECREATION							13,849,500	2,497,500
OTHER FUNDING - POLICE							0	2,500,000
OTHER FUNDING - STARTRAN							2,215,951	6,330,275
OTHER FUNDING - LTU							4,700,000	3,700,000
OTHER FUNDING - URBAN DEVELOPMENT							244,900	249,800
STATE/FEDERAL AID - LTU							6,000,000	6,069,888
USER FEES - URBAN DEVELOPMENT PARKING							3,675,000	
TOTAL - CAPITAL PROJECTS					$23,919,879	$16,357,110	$124,055,245	$100,517,496
HIGHWAY USER ALLOCATION BONDS					$4,936,563	$4,918,325	$4,918,375	$4,919,600
SPECIAL ASSESSMENTS DEBT (SINKING)					$1,797,874	$3,044,877	$1,884,426	$1,888,603
TAX INCREMENT DEBT SERVICE					$16,486,317	$11,690,617	$739,802	$609,360
TURN BACK TAX BONDS					$1,990,201	$2,368,575	$2,063,674	$1,743,131
ENTERPRISE FUNDS:								
BROADBAND	5.90	5.90	2.90	2.90	$1,346,236	$1,535,752	$1,751,760	$1,824,933
EMS ENTERPRISE	43.16	43.11	43.74	43.74	7,194,344	7,942,065	8,452,052	8,174,232
GOLF CAPITAL IMPROV/HOLMES CLUB					3,672,217	273,967	123,931	284,865
GOLF REVENUE	30.70	30.70	29.82	30.82	3,599,267	3,935,862	4,041,835	4,142,953
PARKING FACILITIES	2.60	2.60	3.08	3.08	11,664,120	12,227,743	16,441,711	15,666,626
PARKING FACILITIES C.I.P.					21,032,920	5,383,504		
PARKING LOT REVOLVING					2,171,158	1,807,741	2,222,518	2,134,763
PINNACLE BANK ARENA					12,241,290	8,185,336	5,484,582	5,522,133
SOLID WASTE MGT C.I.P.					43		1,155,000	
SOLID WASTE MGT REVENUE	32.50	32.50	34.17	35.50	12,678,944	13,548,984	18,553,503	16,483,329
WASTEWATER	83.80	83.80	82.30	82.30	44,212,872	52,471,740	41,339,198	46,435,682
WATER	101.73	101.73	104.13	104.13	38,000,505	44,425,641	57,584,112	52,881,160
TOTAL - ENTERPRISE FUNDS	300.39	300.34	300.14	302.47	$157,813,916	$151,738,335	$157,150,202	$153,550,676
GRANTS-IN-AID FUNDS								
AGING PARTNERS- MULTI-COUNTY	7.85	7.85	7.80	7.80	$603,583	$882,578	$809,033	$847,693
COMMUNITY DEV. - HOME	0.85	0.85	0.86	0.86	1,615,472	1,349,697	1,627,182	1,583,680
COMMUNITY DEV. BLOCK GRANT	7.25	7.25	7.26	7.26	2,426,120	2,904,567	2,597,944	2,712,228
EPA-HEALTH/AIR POLLUT.					109,660	118,943		
HUMAN RIGHTS	0.80	0.80	1.10	1.10	83,099	59,321	83,050	88,113
POLICE-SEXUAL ASSAULT			1.00				60,351	
POLICE-DOMESTIC VIOLENCE	1.00	1.00	1.00	1.00	81,733	82,589	111,858	198,673
POLICE-VICTIM WITNESS	3.00	3.00	3.00	3.00	237,022	247,239	251,749	261,523
POLICE-YOUTH COM. OUTREACH	1.00	1.00	1.00	1.00	78,592	83,407	86,263	90,298
POLICE-COPS			5.00					
SAFER			15.00	15.00	489,406	1,476,122	1,575,359	1,651,449
STARTRAN PLANNING	2.85	2.85	2.60	2.60	273,221	247,440	284,873	297,997
URBAN SEARCH & RESCUE	5.50	5.50	5.50	5.50	1,434,557	1,285,478	1,414,135	1,445,492
WORKFORCE INVESTMENT ACT					982,977	1,153,802	1,737,701	1,737,701
TOTAL - GRANTS-IN-AID	30.10	30.10	51.12	45.12	$8,415,442	$9,891,183	$10,639,498	$10,914,847

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22	ACTUAL EXPENDED 2018-19	ACTUAL EXPENDED 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:								
1999 GO BONDS - PARKS					$14,829			
CAPITAL PROJECTS					53,002,604	20,937,499		
DEVELOPER PURCHASED TIF					45,662			
DISASTER RECOVERY (FEMA)						3,168,767		
DONATIONS (net budget projects)					2,413,688	2,117,800		
GRANTS-IN-AID (net budget projects)					16,017,476	11,246,311		
JOSEPH J. HOMPES TRUST					11,393	11,324		
PARKS & REC SPECIAL PROJECTS					505,503	561,383		
STREET CONSTUCTION CIP					51,429,827	33,954,274		
SPECIAL ASSESSMENT CIP					617,914	414,542		
TOTAL - NOT BUDGET FUNDS					$124,058,896	$72,411,900	$0	$0
TOTAL - NON TAX FUNDS	844.14	842.86	885.01	886.24	464,814,620	386,032,151	412,624,483	381,961,110
TOTAL-INCLUDING INTERFUND TRANSFERS	2,033.68	2,037.30	2,081.39	2,100.96	$662,326,977	$589,905,674	$623,577,918	$606,437,850
LESS TRANSFERS:								
FROM ADVANCE ACQUISITION - CAPITAL PROJECTS						-$1,519,600		-$90,000
FROM AGING - CAPITAL PROJECTS								-$17,472
FROM BROADBAND-CIP					-$330,056			-$700,000
FROM BROADBAND-GENERAL					-598			
FROM BUILDING & SAFETY-DONATION					-5,038	-2,459		
FROM CDBG - BUILDING & SAFETY							-100,000	
FROM COBRA INS PREMIUM - SELF INS HEALTH						-489,508		
FROM COBRA INS PREMIUM - SELF INS DENTAL						-8,074		
FROM DISASTER RECOVERY - DONATIONS						-12,500		
FROM DISASTER RECOVERY - HEALTH						-1,319,503		
FROM DONATIONS - CAPITAL PROJECTS						-35,057		
FROM DONATIONS - GRANTS IN AID						-543,203		
FROM GENERAL - BIKE SHARE						-100,000		
FROM GENERAL-DONATIONS					-10,000	-12,000		
FROM GENERAL-GRANTS-IN-AID					-329,417	-697,934	-1,072,788	-2,199,477
FROM GENERAL-KENO						-262,906		
FROM GENERAL-PARKS & REC SPECIAL PROJ					-22,825			
FROM GENERAL-P & F PENSION						-326,354		
FROM GENERAL - CAPITAL PROJECTS					-4,879,536	-5,554,254		-4,114,428
FROM GENERAL - STREET CONSTRUCTION CIP						-2,895,864		
FROM GENERAL FUND-TAX SUBSIDIZED FUNDS					-29,555,901	-22,558,814	-22,807,040	
FROM GOLF CAPITAL IMPROVE - CAPITAL PROJECTS						-103,396		-117,000
FROM GRANTS IN AID - GENERAL FUND						-2,290		
FROM HEALTH - CAPITAL PROJECTS					-151,952	-31,292		
FROM HEALTH-DONATIONS					-33,038	-29,659		
FROM IMPACT FEES - CAIPITAL PROJECTS								-505,100

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22	ACTUAL EXPENDED 2018-19	ACTUAL EXPENDED 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22
FROM INFORMATION SERV - BROADBAND						-100,000		
FROM KENO - CAPITAL PROJECTS					-1,241,371	-1,707,384		-1,085,000
FROM KENO-DONATIONS					-155,662	-149,076		
FROM KENO-GENERAL					-434,789	-418,851	-665,760	-687,381
FROM LIBRARY - CIP					-12,920			
FROM LINCOLN ON THE MOVE - CAPITAL PROJECTS								-12,992,011
FROM PARKING FAC BND 2019 - PARKING CIP					-8,561,368	-3,039,632		
FROM PARKING FACILITIES - PARKING FAC CONST					-2,338,793	-1,281,751		-2,850,000
FROM PARKING FACILITIES-GENERAL					-2,095,026	-2,095,026	-2,495,026	-2,495,026
FROM PARKING LOTS AND JPA FAC-CIP					-14,341	-11,487	-16,000	-16,000
FROM PARKS & REC MAINT & REP - CAPITAL PROJECTS						-326,792		-370,200
FROM PARKS REC SPEC PROJ - CAPITAL PROJECTS						-118,944		
FROM PARKS REC SPEC PROJ - 2016 STORM SEWER CONST						-97,000		
FROM PAYROLL - GENERAL							-220,000	
FROM POLICE GARAGE - CAPITAL PROJECTS						-1,544,879		
FROM RESPONSIBLE BEVERAGE SERVER - HEALTH						-114,394		
FROM SELF INSURED HEALTH - GENERAL								-16,000
FROM SNOW REMOVAL-TRANSP O & M					-994,169			
FROM SOCIAL SECURITY - GENERAL								-220,000
FROM SOLID WASTE - CIP					-314,349			-3,140,000
FROM SOLID WASTE-GENERAL					-3,294			
FROM SOLID WASTE MGT-HEALTH					-1,572,113	-1,576,988	-1,876,375	
FROM SPECIAL ASSESSMENT - SAR WORKING CAPITAL					-563,069	-390,961		
FROM SPECIAL ASSESSMENT DEBT - BOND INT & REDEMPTION					-1,511,145	-1,300,000		
FROM SPECIAL ASSESS DEBT - SPECIAL ASSESS REV						-1,458,989		
FROM SPECIAL ASSESSMENT - CAPITAL PROJECTS								-1,599,900
FROM STARTRAN OPERATING-GENERAL					-13,835			
FROM STARTRAN OPERATING - GRANTS IN AID						-697,556		
FROM ST CONST CIP - 2015 STORM SEWER CONST						-215,056		
FROM TIF - CAPITAL PROJECTS					-643,348	-382,849		
FROM TIF-DONATIONS					-28,304	-1,417		
FROM TIF - GRANTS IN AID						-51,876		
FROM TRANSP O & M -STREET CONST CIP					-30,229,923	-13,493,781		
FROM TRANSP O & M - GENERAL					-11,553	-50,000		
FROM TRANSP O & M - HWY USER ALLOC BONDS						-4,917,525		
FROM TRANSP O & M - VEHICLE RESIDENTIAL REHAB						-194,763		
FROM TRANSP O & M - CAPTIAL PROJECTS								-10,475,470
FROM TRANSPORATION REV - GENERAL FUND						-167,153		-185,000
FROM UNEMPLOYMENT COMP - GENERAL							-50,000	-50,000
FROM VEHICLE TAX CONST - ST CONST CIP						-6,490,314		-6,743,881
FROM VEHICLE TAX RESIDENTIAL - ST CONST CIP						-2,744,623		-2,851,282
FROM VEHICLE TAX RESIDUAL - TRANS O & M						-9,234,937	-9,500,767	-9,595,775
FROM WASTEWATER - CAPITAL PROJECTS								-19,931,000
FROM WASTEWATER-GENERAL					-8,493			
FROM WATER-GENERAL					-10,310			

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22	ACTUAL EXPENDED 2018-19	ACTUAL EXPENDED 2019-20	ADOPTED BUDGET 2020-21	MAYOR REC. BUDGET 2021-22
FROM WATER - CAPITAL PROJECTS								-22,328,000
FROM WIOA-GENERAL					-48,132	0	-67,132	-67,130
GRAND TOTAL NET OF TRANSFERS	2,033.68	2,037.30	2,081.39	2,100.96	$576,202,309	$499,027,003	$584,707,030	$500,995,317
INTERNAL SERVICE FUNDS:								
COBRA & RETIREES INS PREMIUMS					$766,984	$767,574	$744,081	$744,081
FLEET SERVICES	14.00	14.00	14.00	14.00	5,603,170	5,285,255	8,259,558	9,295,932
INFORMATION SERVICES	38.00	38.00	38.00	42.00	11,221,041	12,971,861	11,008,278	11,825,182
LONG TERM DISAILITY					166,080	140,332	166,080	166,080
MUNICIPAL SERVICES CTR	5.00	5.00	5.00	5.00	2,835,624	2,451,521	3,005,721	3,026,832
POLICE GARAGE	15.00	15.00	15.00	15.00	4,981,707	6,271,269	5,521,400	5,644,942
RADIO MAINTENANCE	6.00	6.00	6.00	6.00	1,038,383	974,206	991,616	1,019,680
SELF INSURED DENTAL					1,743,701	1,759,087	2,066,589	2,144,107
SELF INSURED HEALTH					36,588,568	37,077,245	46,743,758	50,322,507
SELF INSURED LOSS					3,540,745	4,818,042	3,951,609	4,031,641
FEBA							1,284,951	1,349,199
TRANSPORTATION & UTILITIES REV	78.85	78.85	69.73	69.73	14,257,486	12,700,138	11,444,750	11,809,632
WORKERS' COMP. LOSS FUND	6.00	6.00	6.00	6.00	3,293,852	2,759,010	3,805,968	3,914,844
TOTAL - INTERNAL SERVICE FUNDS	162.85	162.85	153.73	157.73	$86,037,341	$87,975,540	$98,994,359	$105,294,659

BUDGET SCHEDULES

ALL TAX FUNDS
REVENUES BY CATEGORY
2014-2015 THROUGH 2021-22 MAYOR RECOMMENDED BUDGET

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2021-22 MAYOR RECOM.
PROPERTY TAX	$55,375,843	$57,730,715	$56,845,119	$60,141,746	$62,225,210	$68,239,528	$69,076,028	$73,577,034
PROPERTY TAX -PRIOR YEAR	0	0	5,036,512	5,601,695	4,207,436	5,885,655	4,720,000	4,942,432
MOTOR VEHICLE TAX	5,038,584	5,339,764	5,682,123	5,929,236	6,227,275	6,301,936	6,230,785	6,358,030
SALES TAX	68,861,600	71,621,717	75,259,945	76,812,830	78,563,436	80,343,337	77,659,590	84,344,304
OCCUPATION TAX	11,340,188	9,924,621	9,822,756	9,053,544	8,777,829	8,462,585	7,499,920	7,203,687
FEES & PERMITS	3,509,076	3,900,337	4,203,258	4,231,303	4,195,713	4,138,096	5,949,567	5,955,562
IN-LIEU-OF-TAX (LES)	2,100,832	2,097,794	2,238,323	2,178,003	2,273,469	2,225,977	2,425,110	2,528,620
REIMBURSEMENT FOR SERVICES	2,984,991	2,861,552	3,205,978	3,471,363	3,761,536	2,814,918	3,767,197	3,536,922
RECREATION RECEIPTS	2,520,764	2,678,438	2,667,991	2,552,107	2,427,829	1,222,028	2,617,742	2,638,813
TRANSFERS FROM OTHER FUNDS	1,967,575	689,783	535,656	600,000	0	2,592,708	485,525	437,863
RETURN ON EQUITY FROM LES	7,029,648	7,170,241	7,313,646	7,467,232	7,624,044	7,776,528	8,850,000	10,376,000
PARKING METER RECEIPTS	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026	1,505,026	1,905,026	1,906,026
COUNTY LIBRARY TAX	761,853	792,779	776,770	798,471	800,205	887,268	888,354	943,341
INTEREST INCOME	133,043	140,539	191,762	3,583,260	708,056	658,576	2,354,027	2,765,040
INTEREST ON PROPERTY TAX	113,649	86,823	90,777	91,198	90,986	126,009	94,500	94,500
INTER-GOVERNMENTAL REVENUE	1,905,573	2,284,142	1,840,692	2,229,637	2,586,272	3,696,971	3,741,467	3,895,585
RENT	603,743	590,584	611,954	559,834	637,302	424,965	586,647	594,607
ADMINISTRATIVE FEES	1,066,302	1,130,839	1,130,736	1,090,352	1,121,490	373,697	398,555	412,504
SUNDRY TAXES	54,871	62,198	78,188	101,626	82,201	65,311	37,110	46,110
BOND PROCEEDS	6,092,475			5,016,382		5,186,389		
SALE OF ASSETS				1,000,000	2,514,542	56,699	6,569,615	6,583,198
EMPLOYEE CONTRIBUTIONS				3,195,658	3,366,841	3,576,557	3,723,945	4,072,094
EMS TRANSPORT CONTRIBUTIONS				602,604	729,259	851,999	893,166	970,987
MISCELLANEOUS	1,030,375	567,698	405,197	519,905	643,986	495,288	479,559	293,481
				$0				
TOTAL	$173,936,011	$171,115,590	$179,382,409	$198,273,012	$195,009,943	$207,908,051	$210,953,435	$224,476,740
APPROPRIATED BALANCES	$4,586,269	$5,070,741	$8,308,967	$6,140,954	$7,925,399	$0	$0	$0
GRAND TOTAL	$178,522,280	$176,186,331	$187,691,376	$204,413,966	$202,935,342	$207,908,051	$210,953,435	$224,476,740

BUDGET SCHEDULES

ALL TAX FUNDS
EXPENDITURES BY CATEGORY
2014-2015 THROUGH 2021-22 MAYOR RECOMMENDED BUDGET

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2021-22 MAYOR RECOM.
PERSONNEL	$104,326,959	$109,953,227	$119,438,455	$117,021,838	$117,574,149	$115,421,800	$139,189,457	$147,795,708
SUPPLIES	2,913,491	2,529,027	2,306,366	2,747,479	3,099,517	2,572,185	2,769,478	2,779,238
SERVICES/CHARGES	26,037,689	24,570,808	26,126,610	29,276,491	35,538,424	40,728,011	30,485,211	31,451,292
TRANSFERS	22,701,549	22,361,962	23,510,011	21,520,971	22,464,069	22,418,061	24,752,783	31,255,470
CAPITAL OUTLAY	1,685,346	1,519,977	1,761,707	1,126,641	2,362,066	2,570,276	1,744,937	1,642,981
CONTINGENCY							765,000	765,000
	$157,665,034	$160,935,001	$173,143,149	$171,693,420	$181,038,225	$183,710,333	$199,706,866	$215,689,689
CAPITAL IMPROVEMENTS	262,543	255,786	178,963	1,483,200	7,104,753	8,673,244	2,888,900	7,688
BOND/INTEREST	9,610,223	10,515,308	10,538,991	10,678,901	9,369,379	11,489,924	8,357,669	8,779,363
GRAND TOTAL	$167,537,800	$171,706,095	$183,861,103	$183,855,521	$197,512,357	$203,873,501	$210,953,435	$224,476,740
AUTHORIZED POSITIONS	1,160.33	1,162.38	1,169.52	1,176.75	1,189.54	1,194.44	1,196.38	1,214.72
TAX RATE	0.31958	0.31958	0.33366	0.31648	0.31648	0.31980	0.31980	0.31980
TAX RATE PERCENTAGE CHANGE	1.2%	0.0%	4.4%	-5.1%	0.0%	1.0%	0.0%	0.0%
ASSESSED VALUATION	$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	$25,563,514,794

CITY OF LINCOLN, NEBRASKA MAYOR RECOMMENDED BUDGET OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES FISCAL YEAR BEGINNING SEPTEMBER 1, 2021

FY 2020-21

FUND	ACTUAL SPENT 2017-18	ACTUAL SPENT 2018-19	ACTUAL SPENT 2019-20	BUDGET 2020-2021
GENERAL	$152,404,541	$167,286,565	$168,759,731	$176,683,988
LIBRARY	$9,196,377	$9,254,313	$9,362,874	$9,803,810
SOCIAL SECURITY	$2,912,001	$2,780,554	$2,914,278	$220,000
POLICE & FIRE PENSION	$14,158,552	$12,600,924	$15,287,831	$20,031,281
UNEMPLOYMENT COMP.	$2,355	$0	$420	$50,000
TOTAL LIMITED TAX FUNDS	$178,673,826	$191,922,356	$196,325,134	$206,789,079
BOND INTEREST & REDEMPTION	$6,229,034	$5,590,001	$7,548,389	$4,164,356
GRAND TOTAL TAX FUNDS	$184,902,860	$197,512,357	$203,873,523	$210,953,435

FY 2021-22

FUND	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER $100 MKT. VALUE
GENERAL	$52,472,437	$136,331,016	$188,803,453	0.22807
LIBRARY	$8,489,643	$1,779,267	$10,268,910	0.03690
SOCIAL SECURITY	$0	$220,000	$220,000	0.00000
POLICE & FIRE PENSION	$9,009,732	$12,003,619	$21,013,351	0.03916
UNEMPLOYMENT COMP.	$0	$50,000	$50,000	0.00000
TOTAL LIMITED TAX FUNDS	$69,971,812	$150,383,902	$220,355,714	0.30413
BOND INTEREST & REDEMPTION	$3,605,222	$515,803	$4,121,025	0.01567
GRAND TOTAL TAX FUNDS	$73,577,034	$150,899,705	$224,476,739	0.31980

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
TAX PER $100 APPROXIMATE MARKET VALUE	0.33366	0.31648	0.31648	0.31980	0.31980	0.31980
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	-5.1%	0.0%	1.0%	0.0%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	$18,870,825,564	$20,516,934,853	$21,670,357,076	$23,267,163,467	$23,999,731,796	$25,563,514,794

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

GENERAL FUND

General Fund

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

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

General Fund 00010	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 47,273,598**	**$ 44,580,834**	**$ 44,580,834**
Revenues			
Taxes	$ 139,737,279	$ 144,380,521	$ 155,962,631
Interest	$ 8,271,881	$ 8,272,786	$ 13,206,800
Charges for Services	$ 5,816,840	$ 6,893,811	$ 6,965,322
Fees and Fines	$ 3,981,329	$ 4,550,416	$ 5,790,562
Intergovernmental	$ 3,663,736	$ 2,803,935	$ 3,895,585
Transfers	$ 2,800,378	$ 2,417,052	$ 2,756,393
Miscellaneous	$ 304,946	$ 188,253	$ 158,210
Donations/Contributions	$ 17,412	$ 36,620	$ 67,951
Balances	$ -	$ 6,188,713	$ -
Total Revenues	**$ 164,593,801**	**$ 175,732,107**	**$ 188,803,454**
Expenditures			
Personnel Services	$ 100,719,913	$ 109,086,976	$ 119,431,514
Other Services & Charges	$ 27,861,157	$ 28,246,839	$ 30,440,075
Transfers	$ 29,987,113	$ 26,223,479	$ 30,985,470
Debt Service	$ 4,172,775	$ 4,424,195	$ 4,567,438
Materials & Supplies	$ 2,945,491	$ 2,707,781	$ 3,613,938
Capital Outlay - Equipment	$ 1,436,031	$ 721,274	$ 757,331
Capital Outlay - Improvements	$ 164,085	$ 4,321,563	$ 7,688
Total Operating Expenditures	**$ 167,286,565**	**$ 175,732,107**	**$ 189,803,454**
Surplus/Deficit	**$ (2,692,764)**	**$ -**	**$ (1,000,000)**
Ending Balance	**$ 44,580,834**	**$ 44,580,834**	**$ 43,580,834**

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

GENERAL FUND

revenue sources noted below include time-series data along with additional details impacting the estimate.

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 2019-20 was 27%, complying with this policy. The 21-22 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 38% 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 33%. 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.

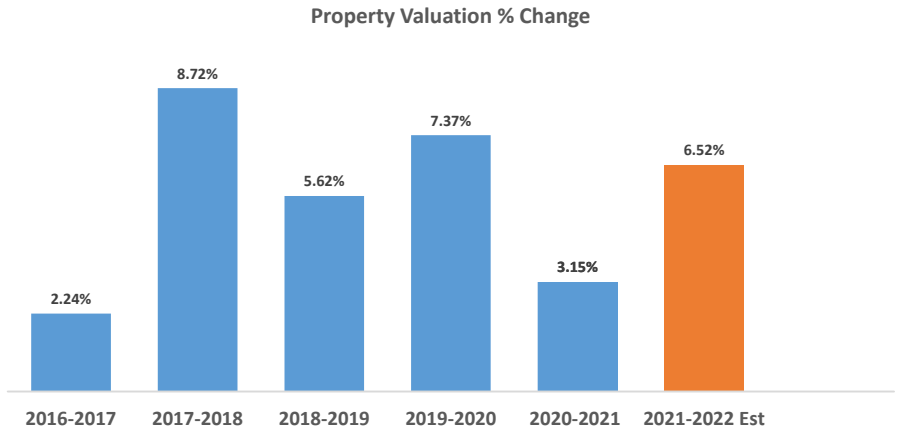
Property Tax Revenues

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 .22807 from .22707 in 2021-2022. The Real Property assessed valuation within the City of Lincoln is budgeted to increase 6.52% in FY 2021-22. 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.

Tax Rate	2018-2019	2019-2020	2020-2021	2021-2022
General Fund	0.20941	0.21265	0.22707	0.22807

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 residential property in 2021-2022.



GENERAL FUND

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%.

Franchise Fees and Occupation Taxes

Franchise Fees are based on agreements between the city and local utilities. The telecommunication occupation tax tends to be volatile due to commodity pricing and rates. Telecommunication occupation tax is projected to decrease 8.5% annually in the financial plan. Cable franchise fees have an average increase of 0.14% over the past five years.

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.

Motor Vehicle Taxes

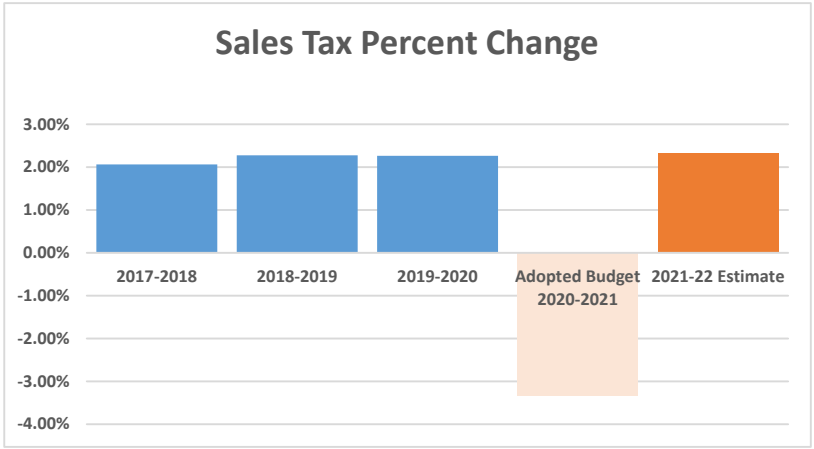
This tax is based on Nebraska State Statute, beginning with §60-3,184 through §60-3,188, which defines the tax calculation rate and the distribution of the tax to various governmental entities. The MSRP and the age of the vehicle are used to determine the Motor Vehicle Tax. The City's share of the Motor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

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.

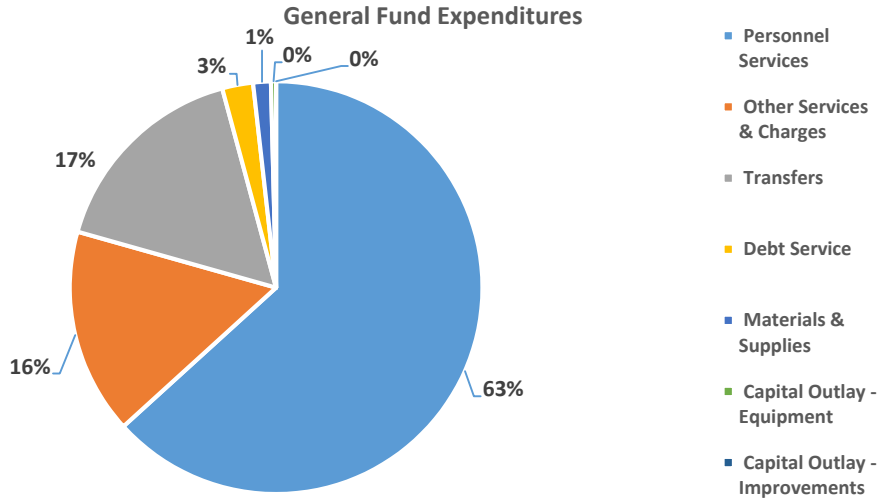


GENERAL FUND

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 3.81%.

An increase of 8.6% is projected in 2021-22. The previously projected decrease in sales tax due to the pandemic in 2020-21 has not occurred and the 2021-22 estimate reflects historical trends. 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 which will had a positive impact on revenues.



EXPENDITURES

Overall, General Fund expenditures are budgeted to increase by 6.8% in 2021-2022 to $188,803,453. Three main categories of expenditures consist of 96% of the general fund total expenditures. They are personnel services 63%, other services and charges 16%, and transfers at 17%.

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 and benefit growth account for a significant portion of projected increases.

In addition, the City has faced challenges maintaining current service levels due to growth in the community. Urban growth is 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.

Below are some highlights of significant changes:

Public Safety

- 1 FTE Additional Communication Center Dispatcher, 1 FTE School Resource Officer, and 5 FTE Police Officers
- 1 FTE Assistant Fire Chief, 1 FTE Executive Secretary, and 3 FTE Fire Fighters

Culture and Recreation

- Increased park mowing of high use areas and 1 FTE Laborer I and 1.08 FTE Unclassified Worker

General Government

- New city-wide Training and Development Division with 1 FTE Manager and 1 FTE Training Coordinator

GENERAL FUND

- 1 FTE Diversity Equity Inclusion Manger for One Lincoln Initiative
- 1 FTE Human Resource Clerk for additional support for Oracle related processes

Economic Opportunity

- 1 FTE Administrative Aid II to support increased demand for development services

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

Lincoln On The Move Fund 00404	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ -	$ 10,117,705	$ 10,117,705
Revenues			
Total Revenues	$ 10,117,705	$ 12,596,480	$ 12,992,011
Expenditures			
Total Operating Expenditures	$ -	$ 12,596,480	$ 12,992,011
Surplus/Deficit	$ 10,117,705	$ -	$ -
Ending Balance	$ 10,117,705	$ 10,117,705	$ 10,117,705

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 28,445,798**	**$ 32,696,269**	**$ 30,552,976**
Revenues			
Miscellaneous	$ 286,660	$ -	$ -
Intergovernmental	$ 30,871,023	$ -	$ -
Interest	$ 340,099	$ 25,000	$ 25,000
Donations/Contributions	$ 9,355,622	$ 44,008,309	$ 48,409,140
Transfers	$ 474,358	$ 567,156	$ 623,872
Total Revenues	**$ 41,327,762**	**$ 44,600,465**	**$ 49,058,012**
Expenditures			
Materials & Supplies	$ 46		
Other Services & Charges	$ 37,077,245	$ 46,727,758	$ 50,306,507
Transfers	$ -	$ 16,000	$ 16,000
Total Operating Expenditures	**$ 37,077,291**	**$ 46,743,758**	**$ 50,322,507**
Surplus/Deficit	**$ 4,250,471**	**$ (2,143,293)**	**$ (1,264,495)**
Ending Balance	**$ 32,696,269**	**$ 30,552,976**	**$ 29,288,481**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 20,205,177**	**$ 23,679,542**	**$ 18,290,008**
Revenues			
Miscellaneous	$ 6,541,354	$ 8,467,194	$ 2,707,194
Interest	$ 679,354	$ 236,980	$ 236,980
Charges for Services	$ 40,679,298	$ 43,490,404	$ 46,242,618
Total Revenues	**$ 47,900,006**	**$ 52,194,578**	**$ 49,186,792**
Expenditures			
Capital Outlay - Equipment	$ 213,357	$ 716,500	$ 573,400
Personnel Services	$ 9,643,067	$ 9,878,525	$ 10,328,503
Materials & Supplies	$ 5,883,542	$ 5,951,999	$ 6,077,182
Other Services & Charges	$ 4,715,729	$ 6,157,942	$ 6,440,348
Debt Service	$ 6,173,649	$ 6,906,346	$ 7,133,727
Transfers	$ 17,796,297	$ 27,972,800	$ 22,328,000
Total Operating Expenditures	**$ 44,425,641**	**$ 57,584,112**	**$ 52,881,160**
Surplus/Deficit	**$ 3,474,365**	**$ (5,389,534)**	**$ (3,694,368)**
Ending Balance	**$ 23,679,542**	**$ 18,290,008**	**$ 14,595,640**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 32,004,507**	**$ 16,339,167**	**$ 11,933,876**
Revenues			
Miscellaneous	$ 4,062,710	$ 1,245,811	$ 1,245,811
Interest	$ 592,215	$ 115,000	$ 115,000
Charges for Services	$ 32,151,475	$ 35,573,096	$ 37,048,748
Total Revenues	**$ 36,806,400**	**$ 36,933,907**	**$ 38,409,559**
Expenditures			
Capital Outlay - Equipment	$ 1,212,345	$ 927,500	$ 878,500
Personnel Services	$ 8,397,046	$ 8,395,939	$ 8,676,648
Materials & Supplies	$ 4,085,553	$ 3,991,338	$ 4,152,816
Other Services & Charges	$ 3,634,718	$ 4,260,142	$ 4,284,890
Debt Service	$ 8,659,605	$ 8,521,279	$ 8,511,828
Transfers	$ 26,482,473	$ 15,243,000	$ 19,931,000
Total Operating Expenditures	**$ 52,471,740**	**$ 41,339,198**	**$ 46,435,682**
Surplus/Deficit	**$ (15,665,340)**	**$ (4,405,291)**	**$ (8,026,123)**
Ending Balance	**$ 16,339,167**	**$ 11,933,876**	**$ 3,907,753**

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.

Tax Rate	2018-2019	2019-2020	2020-2021	2021-2022
Library	0.03733	0.03655	0.03736	0.03690

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.

Library Fund Fund 00120	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 3,249,506**	**$ 3,432,535**	**$ 3,432,535**
Revenues			
Miscellaneous	$ 1,407	$ 450	$ 450
Taxes	$ 8,470,523	$ 8,694,956	$ 9,120,069
Fees and Fines	$ 132,527	$ 175,000	$ 165,000
Intergovernmental	$ 887,268	$ 888,354	$ 943,341
Interest	$ 31,817	$ 9,500	$ 9,500
Charges for Services	$ 22,361	$ 35,550	$ 30,550
Total Revenues	**$ 9,545,903**	**$ 9,803,810**	**$ 10,268,910**
Expenditures			
Personnel Services	$ 6,965,213	$ 7,279,994	$ 7,704,586
Other Services & Charges	$ 1,145,651	$ 1,408,916	$ 1,426,774
Capital Outlay - Equipment	$ 1,021,810	$ 863,000	$ 885,650
Materials & Supplies	$ 139,368	$ 161,000	$ 161,000
Debt Service	$ 90,832	$ 90,900	$ 90,900
Total Operating Expenditures	**$ 9,362,874**	**$ 9,803,810**	**$ 10,268,910**
Surplus/Deficit	**$ 183,029**	**$ -**	**$ -**
Ending Balance	**$ 3,432,535**	**$ 3,432,535**	**$ 3,432,535**

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.

Tax Rate	2018-2019	2019-2020	2020-2021	2021-2022
Police and Fire Pension	0.03466	0.03267	0.03848	0.03916

In 2017 the City amended the pension policy through Ordinance 20495 to require that the annually required contribution be funded at 100% 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 77.9%.

Year	Actuarially Determined Employee Contribution	City Contribution
2020-21	$ 9,733,221	$ 9,733,221
2021-22	$ 10,506,325	$ 10,506,325

Police & Fire Pension Fund 00705	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 270,061,024**	**$ 267,194,091**	**$ 267,194,091**
Revenues			
Miscellaneous	$ 367,689	$ 6,567,115	$ 5,424,538
Taxes	$ 7,596,712	$ 8,840,055	$ 9,538,732
Interest	$ 27,940	$ 7,000	$ 7,000
Donations/Contributions	$ 4,428,556	$ 4,617,111	$ 5,043,081
Total Revenues	**$ 12,420,897**	**$ 20,031,281**	**$ 20,013,351**
Expenditures			
Capital Outlay - Equipment	$ 256	$ -	$ -
Personnel Services	$ 2,643,925	$ 19,680,264	$ 20,659,608
Materials & Supplies	$ 914	$ 4,300	$ 4,300
Other Services & Charges	$ 12,642,735	$ 346,717	$ 349,443
Total Operating Expenditures	**$ 15,287,830**	**$ 20,031,281**	**$ 21,013,351**
Surplus/Deficit	**$ (2,866,933)**	**$ -**	**$ (1,000,000)**
Ending Balance	**$ 267,194,091**	**$ 267,194,091**	**$ 266,194,091**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 4,821,597**	**$ 5,702,588**	**$ 5,702,588**
Revenues			
Miscellaneous	$ 12,654	$ -	$ -
Fees and Fines	$ 2,224,440	$ 2,603,608	$ 2,766,419
Intergovernmental	$ 2,577,892	$ 2,705,102	$ 2,849,908
Interest	$ 48,039	$ 30,100	$ 30,100
Charges for Services	$ 282,529	$ 645,267	$ 647,082
Transfers	$ 7,531,087	$ 6,655,978	$ 6,947,342
Total Revenues	**$ 12,676,641**	**$ 12,640,055**	**$ 13,240,851**
Expenditures			
Capital Outlay - Equipment	$ 162,491	$ -	$ -
Personnel Services	$ 8,765,289	$ 9,611,201	$ 10,173,218
Materials & Supplies	$ 178,208	$ 234,075	$ 234,075
Other Services & Charges	$ 2,288,981	$ 2,459,074	$ 2,493,353
Debt Service	$ 339,730	$ 335,705	$ 340,205
Transfers	$ 60,951	$ -	$ -
Total Operating Expenditures	**$ 11,795,650**	**$ 12,640,055**	**$ 13,240,851**
Surplus/Deficit	**$ 880,991**	**$ -**	**$ -**
Ending Balance	**$ 5,702,588**	**$ 5,702,588**	**$ 5,702,588**

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 & Maint. Fund 00165	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 36,382,701**	**$ 34,921,654**	**$ 36,158,514**
Revenues*			
Miscellaneous	$ 8,081	$ 10,550	$ 10,550
Fees and Fines	$ 446,931	$ 377,850	$ 377,850
Intergovernmental	$ 27,309,864	$ 27,229,335	$ 27,498,333
Interest	$ 694,907	$ 20,500	$ 20,500
Charges for Services	$ 893,817	$ 505,000	$ 505,000
Transfers	$ 9,746,417	$ 10,052,017	$ 10,253,074
Total Revenues*	**$ 39,100,017**	**$ 38,195,252**	**$ 38,665,307**
Expenditures			
Capital Outlay - Equipment	$ 435,484	$ 174,293	$ 137,273
Personnel Services	$ 10,436,371	$ 12,192,985	$ 12,807,589
Materials & Supplies	$ 2,672,446	$ 2,704,381	$ 2,830,189
Other Services & Charges	$ 8,349,141	$ 9,188,858	$ 9,509,347
Debt Service	$ -	$ 4,917,575	$ 5,949,834
Transfers	$ 18,667,622	$ 7,780,300	$ 10,475,470
Total Operating Expenditures	**$ 40,561,064**	**$ 36,958,392**	**$ 41,709,702**
Surplus/Deficit	**$ (1,461,047)**	**$ 1,236,860**	**$ (3,044,395)**
Ending Balance	**$ 34,921,654**	**$ 36,158,514**	**$ 33,114,119**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 5,847,437**	**$ 12,620,756**	**$ 9,816,008**
Revenues			
Miscellaneous	$ 525	$ -	$ -
Fees and Fines	$ 10,466,243	$ 13,812,463	$ 12,665,926
Interest	$ 293,855	$ -	$ -
Charges for Services	$ 1,756,299	$ 2,047,018	$ 2,027,558
Total Revenues	**$ 12,516,922**	**$ 15,859,481**	**$ 14,693,484**
Expenditures			
Capital Outlay - Equipment	$ 18,275	$ 278,500	$ 192,000
Personnel Services	$ 1,749,482	$ 369,343	$ 355,974
Materials & Supplies	$ 677,721	$ 249,328	$ 250,874
Other Services & Charges	$ 3,272,697	$ 7,772,644	$ 7,593,578
Debt Service	$ 13,941	$ 3,758,388	$ 4,047,937
Transfers	$ 11,487	$ 6,236,026	$ 5,361,026
Total Operating Expenditures	**$ 5,743,603**	**$ 18,664,229**	**$ 17,801,389**
Surplus/Deficit	**$ 6,773,319**	**$ (2,804,748)**	**$ (3,107,905)**
Ending Balance	**$ 12,620,756**	**$ 9,816,008**	**$ 6,708,103**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 7,263,432**	**$ 8,887,120**	**$ 7,278,936**
Revenues*			
Miscellaneous	$ 823,731	$ 209,980	$ 209,980
Taxes	$ 3,886,444	$ 4,975,056	$ 6,521,893
Fees and Fines	$ 9,925,172	$ 9,052,997	$ 9,166,175
Intergovernmental	$ 181,722	$ -	$ -
Interest	$ 197,909	$ -	$ -
Charges for Services	$ 157,694	$ 607,286	$ 607,286
Transfers	$ -	$ -	$ -
Total Revenues*	**$ 15,172,672**	**$ 14,845,319**	**$ 16,505,334**
Expenditures			
Capital Outlay - Equipment	$ 172,873	$ 170,000	$ 170,000
Capital Outlay - Improvements	$ 952,054	$ -	$ -
Personnel Services	$ 3,034,698	$ 3,153,562	$ 3,364,558
Materials & Supplies	$ 1,310,546	$ 1,622,005	$ 1,620,415
Other Services & Charges	$ 5,340,240	$ 4,448,548	$ 4,449,759
Debt Service	$ 1,158,291	$ 1,812,215	$ 1,789,371
Transfers	$ 1,580,282	$ 5,247,173	$ 5,089,226
Total Operating Expenditures	**$ 13,548,984**	**$ 16,453,503**	**$ 16,483,329**
Surplus/Deficit	**$ 1,623,688**	**$ (1,608,184)**	**$ 22,005**
Ending Balance	**$ 8,887,120**	**$ 7,278,936**	**$ 7,300,941**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 3,700,522**	**$ 2,997,046**	**$ 2,997,046**
Revenues			
Miscellaneous	$ 197,440	$ 156,500	$ 156,500
Fees and Fines	$ 1,995,195	$ 3,020,001	$ 3,078,927
Intergovernmental	$ 3,627,539	$ 2,955,291	$ 2,908,076
Charges for Services	$ 108,071	$ 141,500	$ 141,500
Transfers	$ 7,421,823	$ 7,506,580	$ 8,265,277
Total Revenues	**$ 13,350,068**	**$ 13,779,872**	**$ 14,550,280**
Expenditures			
Capital Outlay - Equipment	$ 192	$ -	$ -
Personnel Services	$ 10,645,365	$ 10,851,378	$ 11,571,443
Materials & Supplies	$ 1,529,707	$ 1,445,271	$ 1,487,578
Other Services & Charges	$ 1,180,722	$ 1,483,223	$ 1,491,259
Transfers	$ 697,558	$ -	$ -
Total Operating Expenditures	**$ 14,053,544**	**$ 13,779,872**	**$ 14,550,280**
Surplus/Deficit	**$ (703,476)**	**$ -**	**$ -**
Ending Balance	**$ 2,997,046**	**$ 2,997,046**	**$ 2,997,046**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	**$ 33,088,660**	**$ 35,802,221**	**$ 36,299,624**
Revenues			
Miscellaneous	$ 12,679	$ -	$ -
Fees and Fines	$ 689,578	$ 257,250	$ 257,250
Intergovernmental	$ 10,514,705	$ 6,713,613	$ 6,793,877
Interest	$ 1,809	$ -	$ -
Charges for Services	$ 3,967,705	$ 3,989,954	$ 4,091,953
Transfers	$ 227,223	$ 981,336	$ 981,336
Total Revenues	**$ 15,413,699**	**$ 11,942,153**	**$ 12,124,416**
Expenditures			
Capital Outlay - Equipment	$ 164,620	$ 31,000	$ 11,000
Personnel Services	$ 8,529,401	$ 8,150,800	$ 8,527,716
Materials & Supplies	$ 18,361	$ 45,340	$ 35,340
Other Services & Charges	$ 3,228,156	$ 3,037,610	$ 3,050,576
Capital Outlay - Improvements	$ 584,456	$ -	$ -
Transfers	$ 175,144	$ 180,000	$ 185,000
Total Operating Expenditures	**$ 12,700,138**	**$ 11,444,750**	**$ 11,809,632**
Surplus/Deficit	**$ 2,713,561**	**$ 497,403**	**$ 314,784**
Ending Balance	**$ 35,802,221**	**$ 36,299,624**	**$ 36,614,408**

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 2,153,008	$ 2,096,391	$ 2,096,391
Revenues			
Total Revenues	$ 2,857,661	$ 220,000	$ 220,000
Expenditures			
Total Operating Expenditures	$ 2,914,278	$ 220,000	$ 220,000
Surplus/Deficit	$ (56,617)	$ -	$ -
Ending Balance	$ 2,096,391	$ 2,096,391	$ 2,096,391

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

Tax Rate	2018-2019	2019-2020	2020-2021	2021-2022
SocialSecurity	0.01172	0.01226	0.00000	0.00000

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 190,960	$ 246,009	$ 246,009
Revenues			
Total Revenues	$ 55,469	$ 50,000	$ 50,000
Expenditures			
Total Operating Expenditures	$ 420	$ 50,000	$ 50,000
Surplus/Deficit	$ 55,049	$ -	$ -
Ending Balance	$ 246,009	$ 246,009	$ 246,009

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

Tax Rate	2018-2019	2019-2020	2020-2021	2021-2022
Unemployment Compensation	0.00023	0.00022	0.00000	0.00000

BOND & INTEREST REDEMPTION - 00310

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

Bond & Interest Fund 00310	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ (1,816,026)	$ 3,004,814	$ 3,004,814
Revenues			
Total Revenues	$ 12,369,229	$ 4,164,356	$ 4,121,025
Expenditures			
Total Operating Expenditures	$ 7,548,389	$ 4,164,356	$ 4,121,025
Surplus/Deficit	$ 4,820,840	$ -	$ -
Ending Balance	$ 3,004,814	$ 3,004,814	$ 3,004,814

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

Tax Rate	2018-2019	2019-2020	2020-2021	2021-2022
Bond Interest & Redemption	0.02313	0.02545	0.01689	0.01567

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 7,392,535	$ 5,381,645	$ 5,382,530
Revenues			
Total Revenues	$ 3,617,142	$ 33,076	$ 35,089
Expenditures			
Total Operating Expenditures	$ 1,606,252	$ 32,191	$ 32,191
Surplus/Deficit	$ 2,010,890	$ 885	$ 2,898
Ending Balance	$ 5,381,645	$ 5,382,530	$ 5,385,428

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 355,558	$ 404,588	$ 281,448
Revenues			
Total Revenues	$ 246,439	$ 224,000	$ 224,000
Expenditures			
Total Operating Expenditures	$ 197,409	$ 347,140	$ 207,864
Surplus/Deficit	$ 49,030	$ (123,140)	$ 16,136
Ending Balance	$ 404,588	$ 281,448	$ 297,584

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 1,630,406	$ 2,353,690	$ 2,353,690
Revenues			
Total Revenues	$ 3,952,930	$ 3,775,136	$ 3,977,068
Expenditures			
Total Operating Expenditures	$ 3,229,646	$ 3,775,136	$ 3,977,068
Surplus/Deficit	$ 723,284	$ -	$ -
Ending Balance	$ 2,353,690	$ 2,353,690	$ 2,353,690

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 222,754	$ 285,839	$ 285,839
Revenues			
Total Revenues	$ 2,645,157	$ 2,653,274	$ 2,750,902
Expenditures			
Total Operating Expenditures	$ 2,582,072	$ 2,653,274	$ 2,750,902
Surplus/Deficit	$ 63,085	$ -	$ -
Ending Balance	$ 285,839	$ 285,839	$ 285,839

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 914,580	$ 1,126,690	$ 1,126,690
Revenues			
Total Revenues	$ 762,046	$ 645,335	$ 675,923
Expenditures			
Total Operating Expenditures	$ 549,936	$ 645,335	$ 675,923
Surplus/Deficit	$ 212,110	$ -	$ -
Ending Balance	$ 1,126,690	$ 1,126,690	$ 1,126,690

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 2,802,089	$ 3,260,184	$ 3,260,183
Revenues			
Total Revenues	$ 6,188,903	$ 6,314,628	$ 7,392,134
Expenditures			
Total Operating Expenditures	$ 5,730,808	$ 6,314,629	$ 7,392,134
Surplus/Deficit	$ 458,095	$ (1)	$ -
Ending Balance	$ 3,260,184	$ 3,260,183	$ 3,260,183

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 6,099,231	$ 5,741,760	$ 6,088,526
Revenues			
Total Revenues	$ 5,486,511	$ 5,579,765	$ 5,775,056
Expenditures			
Total Operating Expenditures	$ 5,129,040	$ 5,232,999	$ 4,878,473
Surplus/Deficit	$ 357,471	$ 346,766	$ 896,583
Ending Balance	$ 5,741,760	$ 6,088,526	$ 6,985,109

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ (154,096)	$ (133,331)	$ (133,331)
Revenues			
Total Revenues	$ 2,925,332	$ 2,597,944	$ 2,587,228
Expenditures			
Total Operating Expenditures	$ 2,904,567	$ 2,597,944	$ 2,587,228
Surplus/Deficit	$ 20,765	$ -	$ -
Ending Balance	$ (133,331)	$ (133,331)	$ (133,331)

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 246,599	$ 238,566	$ 493,498
Revenues			
Total Revenues	$ 17,210,168	$ 6,558,785	$ 6,732,741
Expenditures			
Total Operating Expenditures	$ 17,202,135	$ 6,303,853	$ 6,464,918
Surplus/Deficit	$ 8,033	$ 254,932	$ 267,823
Ending Balance	$ 238,566	$ 493,498	$ 761,321

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 54,638	$ (16,004)	$ (41,005)
Revenues			
Total Revenues	$ 1,119,233	$ 1,712,700	$ 1,737,701
Expenditures			
Total Operating Expenditures	$ 1,048,591	$ 1,737,701	$ 1,737,701
Surplus/Deficit	$ 70,642	$ (25,001)	$ -
Ending Balance	$ (16,004)	$ (41,005)	$ (41,005)

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 96,562	$ 58,962	$ 58,962
Revenues			
Total Revenues	$ 9,235,044	$ 9,500,767	$ 9,595,775
Expenditures			
Total Operating Expenditures	$ 9,272,644	$ 9,500,767	$ 9,595,775
Surplus/Deficit	$ (37,600)	$ -	$ -
Ending Balance	$ 58,962	$ 58,962	$ 58,962

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 10,184,160	$ 9,354,012	$ 8,220,664
Revenues			
Total Revenues	$ 6,558,519	$ 7,701,653	$ 7,655,009
Expenditures			
Total Operating Expenditures	$ 7,388,667	$ 8,835,001	$ 8,699,735
Surplus/Deficit	$ (830,148)	$ (1,133,348)	$ (1,044,726)
Ending Balance	$ 9,354,012	$ 8,220,664	$ 7,175,938

Impact Fees Fund - 00225

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

Impact Fees Fund 00225	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 23,421,754	$ 16,402,349	$ 16,402,349
Revenues			
Total Revenues	$ -	$ -	$ -
Expenditures			
Total Operating Expenditures	$ 123,313	$ -	$ 505,100
Surplus/Deficit	$ (123,313)	$ -	$ (505,100)
Ending Balance	$ 16,402,349	$ 16,402,349	$ 16,402,349

Lincoln Bike Share Fund - 00255

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

Lincoln Bike Share 00255	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ (269,985)	$ (272,218)	$ (423,218)
Revenues			
Total Revenues	$ 311,218	$ 255,000	$ 132,000
Expenditures			
Total Operating Expenditures	$ 313,451	$ 406,000	$ 284,250
Surplus/Deficit	$ (2,233)	$ (151,000)	$ (152,250)
Ending Balance	$ (272,218)	$ (423,218)	$ (575,468)

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ (128,591)	$ -	$ -
Revenues			
Total Revenues	$ 64,850	$ -	
Expenditures			
Total Operating Expenditures	$ 193,441	$ -	
Surplus/Deficit	$ (128,591)	$ -	$ -
Ending Balance	$ -	$ -	$ -

Highway User Bonds Fund - 00307

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

Highway User Bonds Fund 00307	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 26,805	$ 26,005	$ 25,205
Revenues			
Total Revenues	$ 4,917,525	$ 4,917,575	$ 4,918,800
Expenditures			
Total Operating Expenditures	$ 4,918,325	$ 4,918,375	$ 4,919,600
Surplus/Deficit	$ (800)	$ (800)	$ (800)
Ending Balance	$ 26,005	$ 25,205	$ 24,405

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ (21,578,222)	$ 1,163,253	$ 1,303,679
Revenues			
Total Revenues	$ 25,110,050	$ 2,204,100	$ 439,675
Expenditures			
Total Operating Expenditures	$ 2,368,575	$ 2,063,674	$ 1,743,131
Surplus/Deficit	$ 22,741,475	$ 140,426	$ (1,303,456)
Ending Balance	$ 1,163,253	$ 1,303,679	$ 223

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 1,629,138	$ 189,109	$ 191,746
Revenues			
Total Revenues	$ 1,604,848	$ 1,887,063	$ 1,982,965
Expenditures			
Total Operating Expenditures	$ 3,044,877	$ 1,884,426	$ 1,888,603
Surplus/Deficit	$ (1,440,029)	$ 2,637	$ 94,362
Ending Balance	$ 189,109	$ 191,746	$ 286,108

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 747,448	$ 1,247,894	$ 1,447,652
Revenues			
Total Revenues	$ 1,251,054	$ 574,085	$ 439,263
Expenditures			
Total Operating Expenditures	$ 750,608	$ 374,327	$ 247,267
Surplus/Deficit	$ 500,446	$ 199,758	$ 191,996
Ending Balance	$ 1,247,894	$ 1,447,652	$ 1,639,648

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 522,804	$ 334,065	$ 609,065
Revenues			
Total Revenues	$ 178,986	$ 640,475	$ 637,093
Expenditures			
Total Operating Expenditures	$ 367,725	$ 365,475	$ 362,093
Surplus/Deficit	$ (188,739)	$ 275,000	$ 275,000
Ending Balance	$ 334,065	$ 609,065	$ 884,065

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 3,293,466	$ 4,374,044	$ 4,374,044
Revenues			
Total Revenues	$ 10,325,495	$ -	$ -
Expenditures			
Total Operating Expenditures	$ 9,244,917	$ -	$ -
Surplus/Deficit	$ 1,080,578	$ -	$ -
Ending Balance	$ 4,374,044	$ 4,374,044	$ 4,374,044

EMERGENCY MEDICAL SERVICES FUND - 00550

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

Emergency Medical Services Fund 00550	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 2,293,363	$ 1,916,409	$ 917,284
Revenues			
Total Revenues	$ 7,565,111	$ 7,452,927	$ 7,817,278
Expenditures			
Total Operating Expenditures	$ 7,942,065	$ 8,452,052	$ 8,174,232
Surplus/Deficit	$ (376,954)	$ (999,125)	$ (356,954)
Ending Balance	$ 1,916,409	$ 917,284	$ 560,330

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 707,871	$ 1,260,426	$ 1,249,168
Revenues			
Total Revenues	$ 4,762,384	$ 4,154,508	$ 4,381,637
Expenditures			
Total Operating Expenditures	$ 4,209,829	$ 4,165,766	$ 4,427,818
Surplus/Deficit	$ 552,555	$ (11,258)	$ (46,181)
Ending Balance	$ 1,260,426	$ 1,249,168	$ 1,202,987

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ (38,869)	$ 121,216	$ 100,249
Revenues			
Total Revenues	$ 1,695,837	$ 1,730,793	$ 1,744,599
Expenditures			
Total Operating Expenditures	$ 1,535,752	$ 1,751,760	$ 1,824,933
Surplus/Deficit	$ 160,085	$ (20,967)	$ (80,334)
Ending Balance	$ 121,216	$ 100,249	$ 19,915

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 70,258,145	$ 64,642,305	$ 65,234,532
Revenues			
Total Revenues	$ (2,889,713)	$ 3,623,000	$ 3,123,000
Expenditures			
Total Operating Expenditures	$ 2,726,127	$ 3,030,773	$ 3,069,796
Surplus/Deficit	$ (5,615,840)	$ 592,227	$ 53,204
Ending Balance	$ 64,642,305	$ 65,234,532	$ 65,287,736

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 2,914,955	$ 2,490,194	$ 2,310,814
Revenues			
Total Revenues	$ 12,547,100	$ 10,828,898	$ 11,029,893
Expenditures			
Total Operating Expenditures	$ 12,971,861	$ 11,008,278	$ 11,825,182
Surplus/Deficit	$ (424,761)	$ (179,380)	$ (795,289)
Ending Balance	$ 2,490,194	$ 2,310,814	$ 1,515,525

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 262,057	$ 419,414	$ 541,490
Revenues			
Total Revenues	$ 1,916,444	$ 2,188,665	$ 2,276,212
Expenditures			
Total Operating Expenditures	$ 1,759,087	$ 2,066,589	$ 2,144,107
Surplus/Deficit	$ 157,357	$ 122,076	$ 132,105
Ending Balance	$ 419,414	$ 541,490	$ 673,595

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 82,914	$ 74,942	$ 4,161
Revenues			
Total Revenues	$ 759,602	$ 673,300	$ 706,964
Expenditures			
Total Operating Expenditures	$ 767,574	$ 744,081	$ 744,081
Surplus/Deficit	$ (7,972)	$ (70,781)	$ (37,117)
Ending Balance	$ 74,942	$ 4,161	$ (32,956)

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 12,920,781	$ 14,408,258	$ 15,204,912
Revenues			
Total Revenues	$ 4,246,487	$ 4,602,622	$ 4,800,000
Expenditures			
Total Operating Expenditures	$ 2,759,010	$ 3,805,968	$ 3,914,844
Surplus/Deficit	$ 1,487,477	$ 796,654	$ 885,156
Ending Balance	$ 14,408,258	$ 15,204,912	$ 16,090,068

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 3,377,012	$ 4,165,038	$ 5,223,411
Revenues			
Total Revenues	$ 6,073,281	$ 9,317,931	$ 10,181,069
Expenditures			
Total Operating Expenditures	$ 5,285,255	$ 8,259,558	$ 9,295,932
Surplus/Deficit	$ 788,026	$ 1,058,373	$ 885,137
Ending Balance	$ 4,165,038	$ 5,223,411	$ 6,108,548

RADIO MAINTENANCE FUND - 00655

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

Radio Mainteance Fund 00655	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 1,290,308	$ 1,730,039	$ 1,745,688
Revenues			
Total Revenues	$ 1,413,937	$ 1,007,265	$ 1,007,265
Expenditures			
Total Operating Expenditures	$ 974,206	$ 991,616	$ 1,019,680
Surplus/Deficit	$ 439,731	$ 15,649	$ (12,415)
Ending Balance	$ 1,730,039	$ 1,745,688	$ 1,733,273

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 3,648,687	$ 3,569,516	$ 3,568,882
Revenues			
Total Revenues	$ 6,192,098	$ 5,520,766	$ 5,495,173
Expenditures			
Total Operating Expenditures	$ 6,271,269	$ 5,521,400	$ 5,644,942
Surplus/Deficit	$ (79,171)	$ (634)	$ (149,769)
Ending Balance	$ 3,569,516	$ 3,568,882	$ 3,419,113

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 987,198	$ 1,462,778	$ 1,477,068
Revenues			
Total Revenues	$ 2,927,101	$ 3,020,011	$ 3,046,589
Expenditures			
Total Operating Expenditures	$ 2,451,521	$ 3,005,721	$ 2,597,667
Surplus/Deficit	$ 475,580	$ 14,290	$ 448,922
Ending Balance	$ 1,462,778	$ 1,477,068	$ 1,925,990

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 3,860,745	$ 3,259,902	$ 3,239,902
Revenues			
Total Revenues	$ 923,983	$ 850,000	$ 90,000
Expenditures			
Total Operating Expenditures	$ 1,524,826	$ 870,000	$ 110,000
Surplus/Deficit	$ (600,843)	$ (20,000)	$ (20,000)
Ending Balance	$ 3,259,902	$ 3,239,902	$ 3,219,902

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 124,533	$ 160,582	$ 164,031
Revenues			
Total Revenues	$ 115,172	$ 112,646	$ 117,742
Expenditures			
Total Operating Expenditures	$ 79,123	$ 109,197	$ 113,417
Surplus/Deficit	$ 36,049	$ 3,449	$ 4,325
Ending Balance	$ 160,582	$ 164,031	$ 168,356

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 612,674	$ 861,344	$ 827,441
Revenues			
Total Revenues	$ 575,462	$ 375,697	$ 375,697
Expenditures			
Total Operating Expenditures	$ 326,792	$ 409,600	$ 370,200
Surplus/Deficit	$ 248,670	$ (33,903)	$ 5,497
Ending Balance	$ 861,344	$ 827,441	$ 832,938

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 13,691	$ 25,004	$ 25,004
Revenues			
Total Revenues	$ 2,755,968	$ 2,823,051	$ 2,851,282
Expenditures			
Total Operating Expenditures	$ 2,744,655	$ 2,823,051	$ 2,851,282
Surplus/Deficit	$ 11,313	$ -	$ -
Ending Balance	$ 25,004	$ 25,004	$ 25,004

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 25,156	$ 51,772	$ 51,772
Revenues			
Total Revenues	$ 6,517,006	$ 6,677,110	$ 6,743,881
Expenditures			
Total Operating Expenditures	$ 6,490,390	$ 6,677,110	$ 6,743,881
Surplus/Deficit	$ 26,616	$ -	$ -
Ending Balance	$ 51,772	$ 51,772	$ 51,772

DAMAGED PROPERTY 00631

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

Damaged Property 00631	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 317,765	$ 391,080	$ 429,243
Revenues			
Total Revenues	$ 386,949	$ 400,000	$ 400,000
Expenditures			
Total Operating Expenditures	$ 313,634	$ 361,837	$ 361,837
Surplus/Deficit	$ 73,315	$ 38,163	$ 38,163
Ending Balance	$ 391,080	$ 429,243	$ 467,406

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 783,791	$ 702,207	$ 755,807
Revenues			
Total Revenues	$ 140,785	$ 98,914	$ 98,914
Expenditures			
Total Operating Expenditures	$ 222,369	$ 45,314	$ 46,673
Surplus/Deficit	$ (81,584)	$ 53,600	$ 52,241
Ending Balance	$ 702,207	$ 755,807	$ 808,048

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 4,785,571	$ 4,858,562	$ 4,838,562
Revenues			
Total Revenues	$ 1,858,623	$ 700,000	$ 700,000
Expenditures			
Total Operating Expenditures	$ 1,785,632	$ 720,000	$ 720,000
Surplus/Deficit	$ 72,991	$ (20,000)	$ (20,000)
Ending Balance	$ 4,858,562	$ 4,838,562	$ 4,818,562

StarTran Self Insurance 00635

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

StarTran Self Insurance 00635	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 1,147,862	$ 1,225,153	$ 1,213,153
Revenues			
Total Revenues	$ 154,674	$ 153,000	$ 159,000
Expenditures			
Total Operating Expenditures	$ 77,383	$ 165,000	$ 171,000
Surplus/Deficit	$ 77,291	$ (12,000)	$ (12,000)
Ending Balance	$ 1,225,153	$ 1,213,153	$ 1,201,153

Insurance Premiums 00634

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

Insurance Premiums 00634	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 2,434,070	$ 2,213,380	$ 2,238,923
Revenues			
Total Revenues	$ 1,993,310	$ 2,168,337	$ 2,177,743
Expenditures			
Total Operating Expenditures	$ 2,214,000	$ 2,142,794	$ 2,203,407
Surplus/Deficit	$ (220,690)	$ 25,543	$ (25,664)
Ending Balance	$ 2,213,380	$ 2,238,923	$ 2,213,259

Police Self Insurance 00637

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

Police Self Insurance 00637	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 1,957,166	$ 2,221,191	$ 2,290,180
Revenues			
Total Revenues	$ 266,146	$ 271,000	$ 291,000
Expenditures			
Total Operating Expenditures	$ 2,121	$ 202,011	$ 208,071
Surplus/Deficit	$ 264,025	$ 68,989	$ 82,929
Ending Balance	$ 2,221,191	$ 2,290,180	$ 2,373,109

Auto Self Insurance 00638

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

Auto Self Insurance 00638	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 1,459,564	$ 1,558,472	$ 1,543,472
Revenues			
Total Revenues	$ 301,811	$ 299,653	$ 305,653
Expenditures			
Total Operating Expenditures	$ 202,903	$ 314,653	$ 320,653
Surplus/Deficit	$ 98,908	$ (15,000)	$ (15,000)
Ending Balance	$ 1,558,472	$ 1,543,472	$ 1,528,472

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	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 1,479,077	$ 1,618,619	$ 1,702,542
Revenues			
Total Revenues	$ 279,874	$ 250,003	$ 250,003
Expenditures			
Total Operating Expenditures	$ 140,332	$ 166,080	$ 166,080
Surplus/Deficit	$ 139,542	$ 83,923	$ 83,923
Ending Balance	$ 1,618,619	$ 1,702,542	$ 1,786,465

FEBA 00760

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

FEBA 00760	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 432,375	$ 382,959	$ 408,154
Revenues			
Total Revenues	$ 1,173,287	$ 1,310,146	$ 1,375,653
Expenditures			
Total Operating Expenditures	$ 1,222,703	$ 1,284,951	$ 1,349,199
Surplus/Deficit	$ (49,416)	$ 25,195	$ 26,454
Ending Balance	$ 382,959	$ 408,154	$ 434,608

Pinnacle Bank Arena 00536

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

Pinnacle Bank Arena Fund 00536	2019-20 Actual	2020-21 Budget	2021-22 Budget
Beginning Balance	$ 4,815,663	$ 4,815,663	$ 4,815,663
Revenues			
Total Revenues	$ 7,045,199	$ 5,484,582	$ 5,272,133
Expenditures			
Total Operating Expenditures	$ 8,185,336	$ 5,484,582	$ 5,522,133
Surplus/Deficit	$ (1,140,137)	$ -	$ (250,000)
Ending Balance	$ 4,815,663	$ 4,815,663	$ 4,565,663

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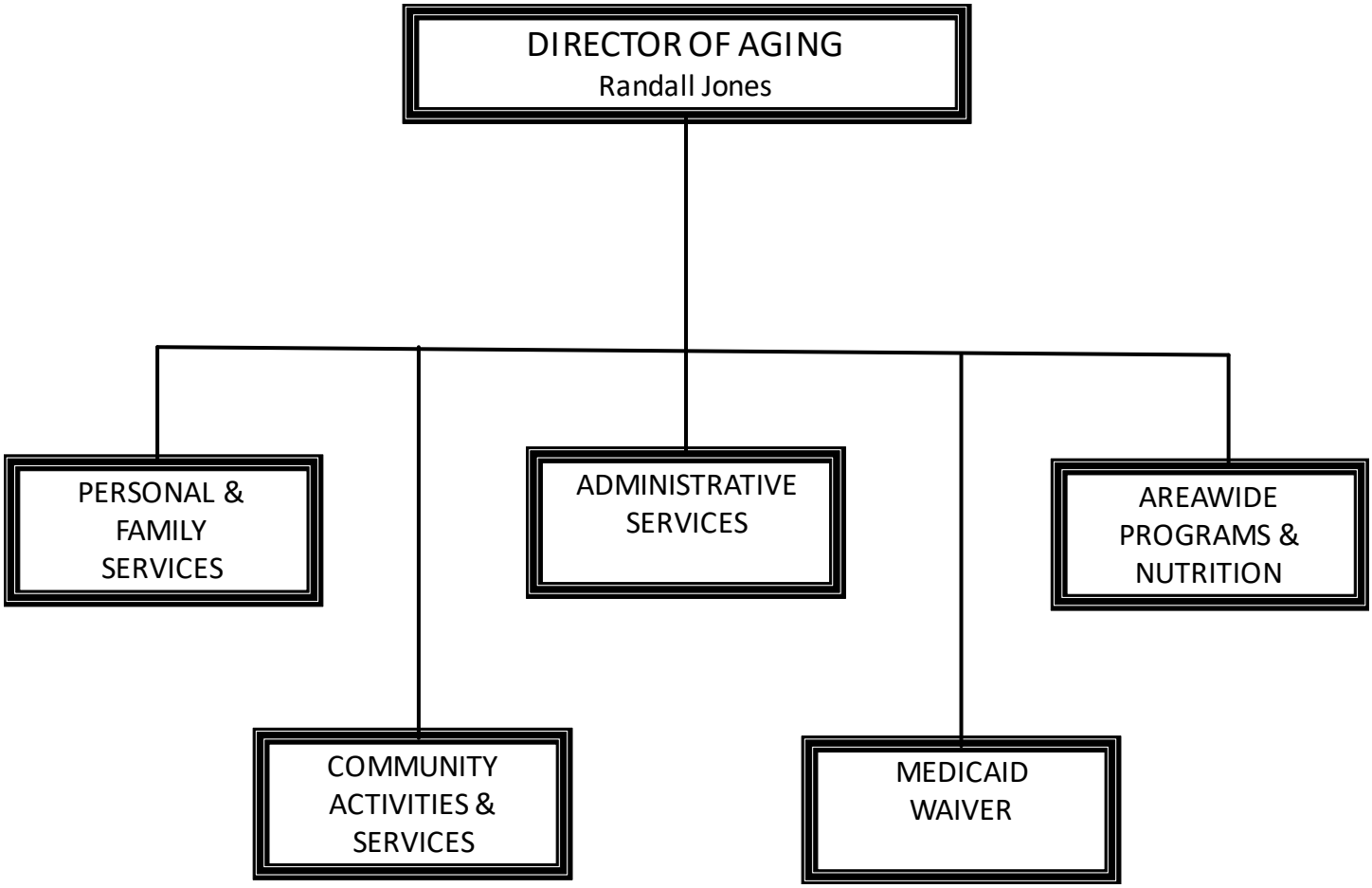
AGING DEPARTMENT

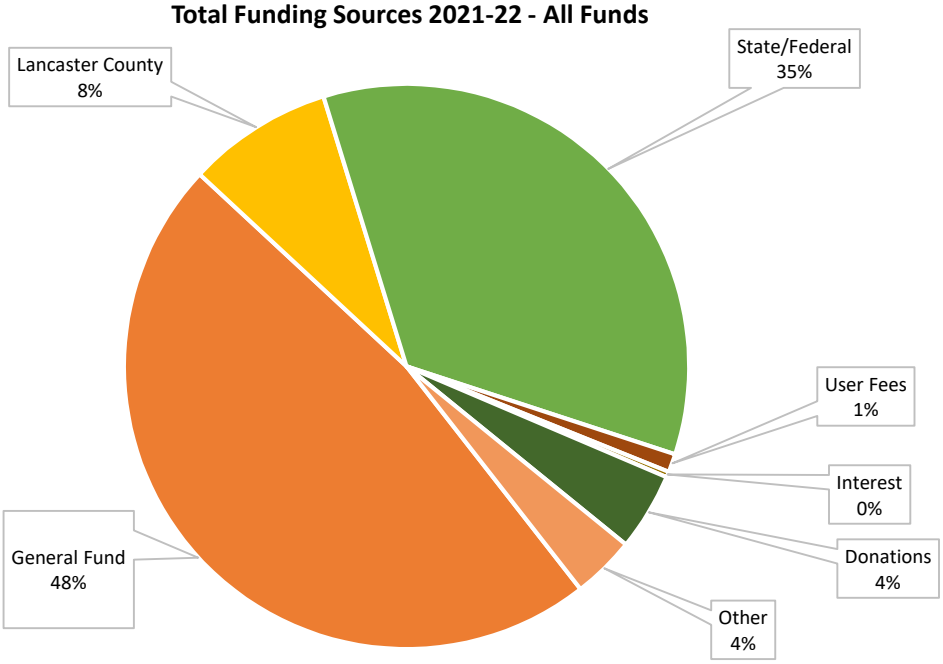


AGING DEPARTMENT

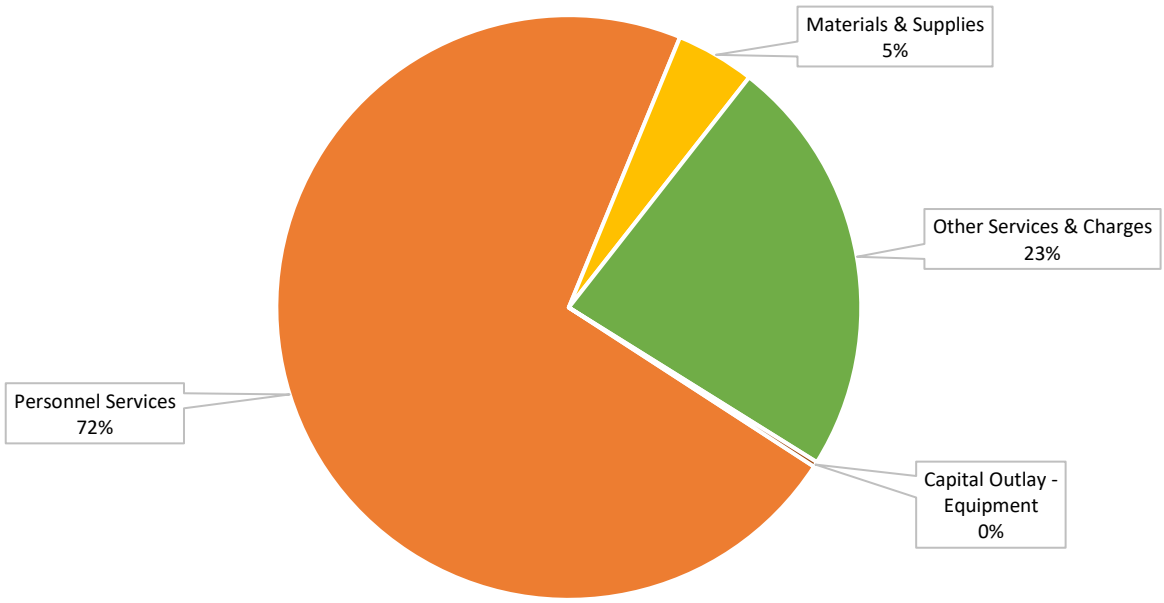
Total Funding Sources 2021-22 - All Funds		
General Fund	$	2,290,438
Lancaster County	$	401,962
State/Federal	$	1,678,108
User Fees	$	50,600
Interest	$	15,600
Donations	$	214,800
Other	$	173,253
Total	$	4,824,761

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	3,475,879
Materials & Supplies	$	210,716
Other Services & Charges	$	1,124,166
Capital Outlay - Equipment	$	14,000
Total	$	4,824,761

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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.

Changes

- Restored software funding of $42,849 for reporting data to the State.
- ARP funding for the continuation of the NeighborLKN program that was developed in response to the COVID developed needs.
- Added $98,363 of funding to facilitate the move from 1005 O Street to Victory Park and allow for operating cost increases.
- 0.2 FTE Aging Specialist will be restored at the NE Senior Center with the cost offset by a reduction in fundraising expenses.
- A budget reduction of $25,000 to the Tabitha Meals-On-Wheels program reflects the actual usage of this program.
- Advertising expenses are reduced $12,000 due to less costly marketing efforts being pursued.

Aging's Department Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 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	53%	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%	95%
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)	43%	42%	45%
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	24% (Industry Standard = 20%)	23% (Industry Standard = 20%)	24% (Industry Standard = 20%)

AGING DEPARTMENT

Aging Partners Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 711	$ -	$ -
Fees and Fines	$ 33,196	$ 50,300	$ 50,600
Intergovernmental	$ 1,345,169	$ 1,286,918	$ 1,405,630
Interest	$ 31,291	$ 14,400	$ 15,600
Charges for Services	$ 139	$ -	$ -
Donations/Contributions	$ 79,211	$ 210,800	$ 214,800
Transfers	$ 2,463,213	$ 2,212,718	$ 2,290,438
Total Revenue	$ 3,952,930	$ 3,775,136	$ 3,977,068
Personnel Services	$ 2,234,531	$ 2,613,850	$ 2,739,039
Materials & Supplies	$ 169,956	$ 215,508	$ 209,006
Other Services & Charges	$ 823,472	$ 929,278	$ 1,016,023
Capital Outlay - Equipment	$ 1,687	$ 16,500	$ 13,000
Total Expenditures	$ 3,229,646	$ 3,775,136	$ 3,977,068

A.P. Multi-County Grants-In-Aid Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 475,207	$ 664,150	$ 674,440
Charges for Services	$ 164,155	$ 144,883	$ 173,253
Donations/Contributions	$ 80	$ -	$ -
Total Revenue	$ 639,442	$ 809,033	$ 847,693
Personnel Services	$ 458,728	$ 698,772	$ 736,840
Materials & Supplies	$ 10,410	$ 1,710	$ 1,710
Other Services & Charges	$ 113,440	$ 107,551	$ 108,143
Capital Outlay - Equipment	$ -	$ 1,000	$ 1,000
Total Expenditures	$ 582,578	$ 809,033	$ 847,693

AGING DEPARTMENT

AGING DEPARTMENT PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
AGING PARTNERS FUND			
ADMINISTRATIVE SERVICES	7.00	6.10	6.10
COMMUNITY ACTIVITIES & SERVICES	14.56	16.58	16.78
PERSONAL & FAMILY SERVICE	10.87	10.20	10.20
COORDINATION & TECH	5.75	4.13	4.13
TOTAL AGING PARTNERS FUND	**38.18**	**37.01**	**37.21**
AP MULTI-COUNTY GRANTS-IN-AID FUND	**7.85**	**7.80**	**7.80**
TOTAL ALL FUNDS	**46.02**	**44.81**	**45.01**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
AGING PARTNERS FUND				
SENIOR OFFICE ASSISTANT	N1032	2.58	2.00	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	0.88	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	1.00	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	4.85	5.05
AGING SPECIALIST III	C2422	5.25	5.80	5.80
AGING SPECIALIST IV	A2423	2.85	2.40	2.40
AGING PROGRAM COORDINATOR	A2424	1.20	1.50	1.50
ENTRY LEVEL WORKER	U4901	2.39	2.25	2.25
INTERMEDIATE LEVEL WORKER	U4902	3.57	4.81	4.81
PARA-PROFESSIONAL/TECHNIC	U4903	0.75	-	-
PROFESSIONAL/TECH WORKER	U4904	0.39	0.75	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**	**37.01**	**37.21**

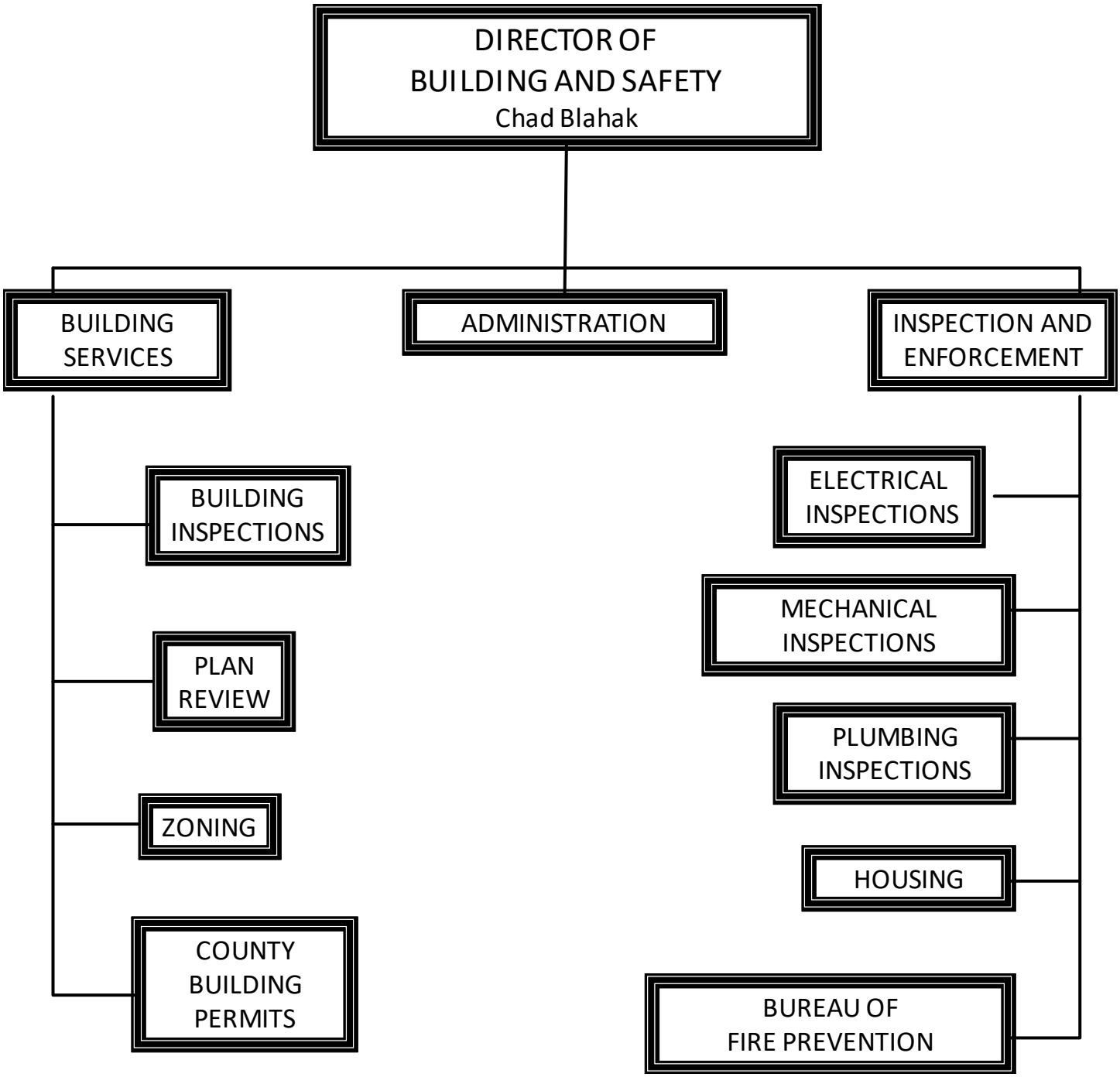
AGING DEPARTMENT

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
AP MULTI-COUNTY GRANTS-IN-AID FUND				
SENIOR OFFICE ASSISTANT	N1032	0.88	1.00	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	-	-
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	1.10	1.10
AGING PROGRAM COORDINATOR	A2424	0.30	0.60	0.60
PARA-PROFESSIONAL/TECHNIC	U4903	0.57	-	-
TOTAL AP MULTI-COUNTY GRANTS-IN-AID		**7.85**	**7.80**	**7.80**
TOTAL ALL FUNDS		**46.02**	**44.81**	**45.01**

AGING PARTNERS

A Pioneering Area Agency on Aging

BUILDING & SAFETY DEPARTMENT

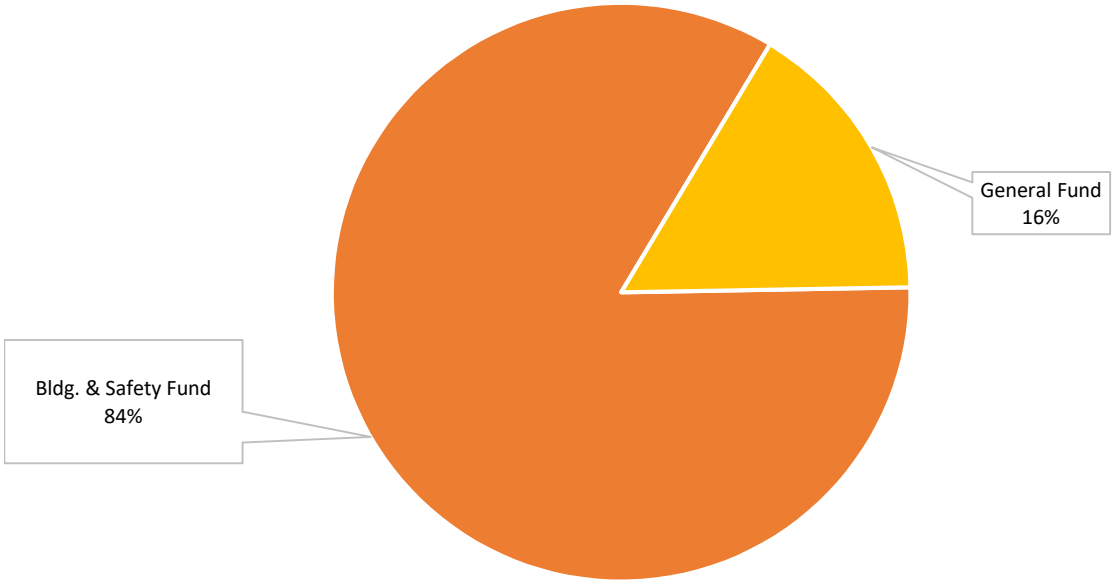


BUILDING & SAFETY DEPARTMENT

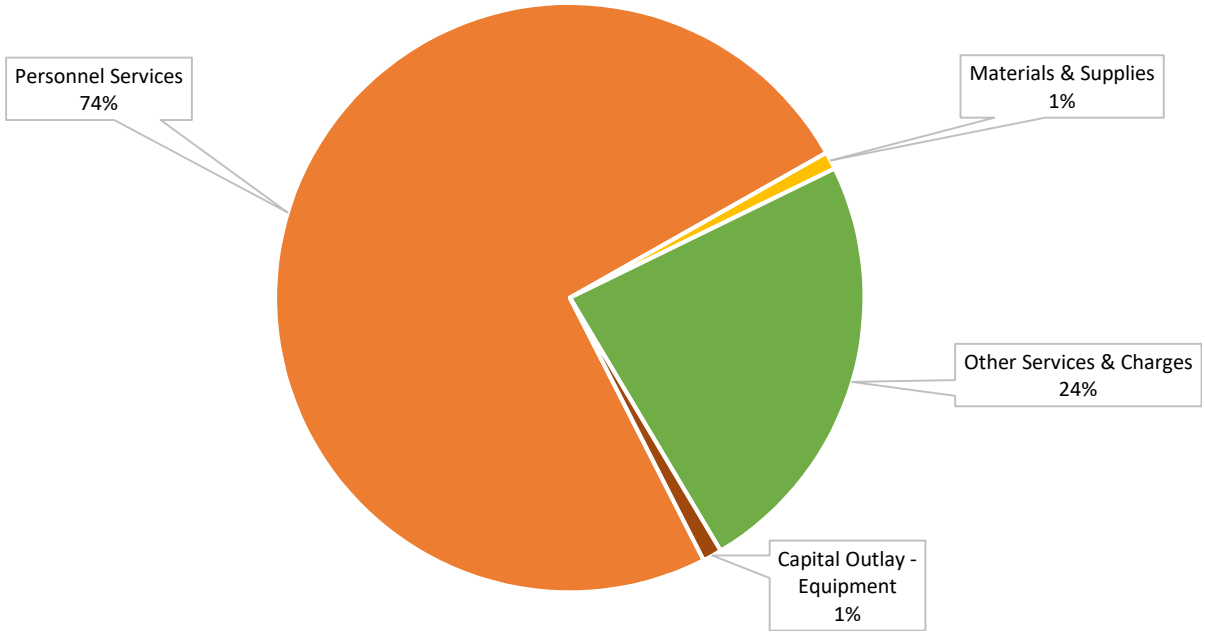
Total Funding Sources 2021-22 - All Funds		
Bldg. & Safety Fund	$	7,297,752
General Fund	$	1,401,983
Total	$	8,699,735

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	6,465,855
Materials & Supplies	$	83,800
Other Services & Charges	$	2,058,630
Capital Outlay - Equipment	$	91,450
Total	$	8,699,735

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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 balance to fund this budget. $1,044,726 in FY 21-22. Fees will be reviewed in future years.
- Added $31,200 for software to assist in operating and administering the short term registration/permitting program. The cost will be covered by fees to utilize the software system.

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 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%	90%

BUILDING & SAFETY DEPARTMENT

Building & Safety Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ (292)	$ -	$ -
Fees and Fines	$ 5,899,231	$ 6,143,763	$ 6,119,198
Interest	$ 212,465	$ -	$ -
Charges for Services	$ 155,922	$ 136,539	$ 133,829
Transfers	$ 291,193	$ 1,421,351	$ 1,401,983
Total Revenue	$ 6,558,519	$ 7,701,653	$ 7,655,010
Personnel Services	$ 5,694,400	$ 6,209,109	$ 6,465,855
Materials & Supplies	$ 45,276	$ 86,434	$ 83,800
Other Services & Charges	$ 1,387,999	$ 2,014,158	$ 2,058,630
Capital Outlay - Equipment	$ 248,833	$ 525,300	$ 91,450
Transfers	$ 12,159	$ -	$ -
Total Expenditures	$ 7,388,667	$ 8,835,001	$ 8,699,735

BUILDING & SAFETY PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
BUILDING & SAFETY FUND			
Administration	11.00	11.00	11.00
Building Services	14.65	15.45	15.45
Inspections	27.82	29.69	29.69
TOTAL BLDG. & SAFETY FUND	**53.47**	**56.14**	**56.14**

BUILDING & SAFETY DEPARTMENT

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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	1.00
SYSTEMS SPECIALIST III	C1516	1.00		
DATA ANALYST	C1526	-	1.00	1.00
ADMINISTRATIVE AIDE I	A1631		1.00	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	3.00	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	2.00	2.00
HOUSING INSPECTOR II	N3212	2.00	1.00	1.00
HOUSING INSPECTOR I	N3213	2.00	3.00	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	4.00	4.00
PLUMBING INSPECTOR	N3225	4.00	5.00	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	0.14	0.14
TOTAL BLDG. & SAFETY FUND		**53.47**	**56.14**	**56.14**

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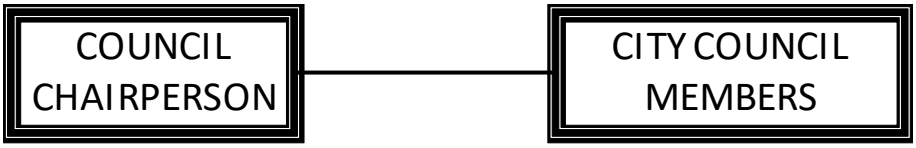
CITY COUNCIL DEPARTMENT

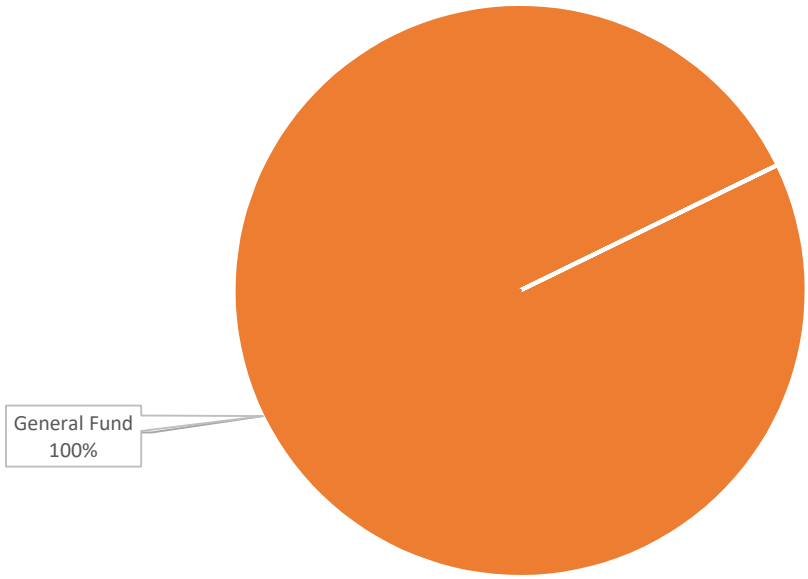


CITY COUNCIL DEPARTMENT

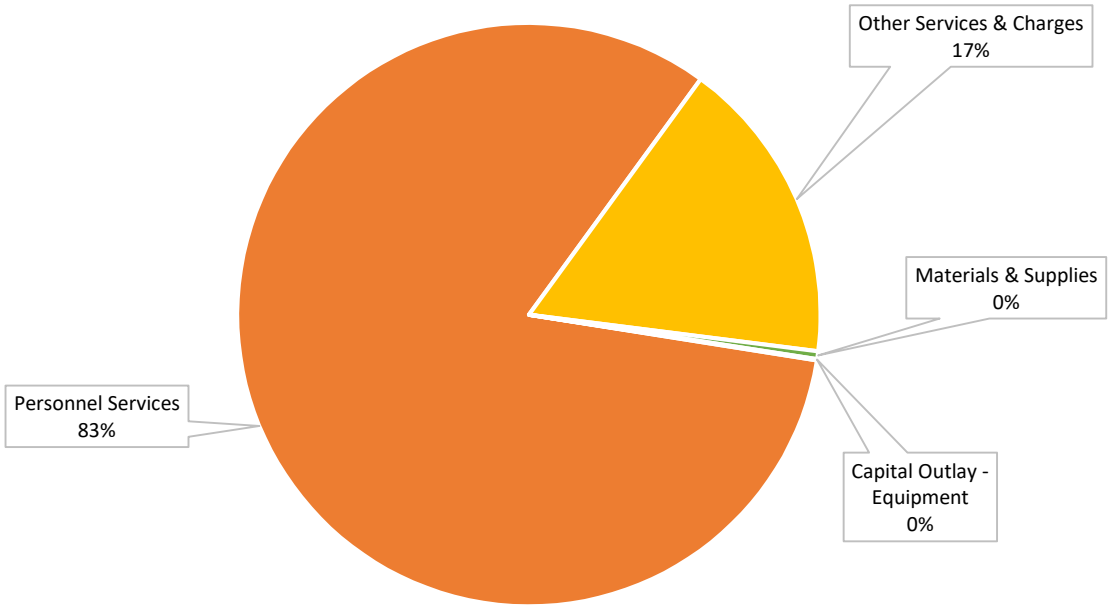
Total Funding Sources 2021-22 - All Funds		
General Fund	$	354,544
Total	$	354,544

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	292,616
Materials & Supplies	$	1,550
Other Services & Charges	$	60,178
Capital Outlay - Equipment	$	200
Total	$	354,544

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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

- In FY 20-21 hiring of the Research Analyst was delayed 6 months, this budget reflects the full position.

General Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
No Revenue	$ -	$ -	$ -
Total Revenue	$ -	$ -	$ -
Personnel Services	$ 216,222	$ 247,995	$ 292,616
Materials & Supplies	$ 703	$ 1,550	$ 1,550
Other Services & Charges	$ 33,092	$ 59,337	$ 60,178
Capital Outlay - Equipment	$ -	$ 200	$ 200
Total Expenditures	$ 250,017	$ 309,082	$ 354,544

CITY COUNCIL DEPARTMENT

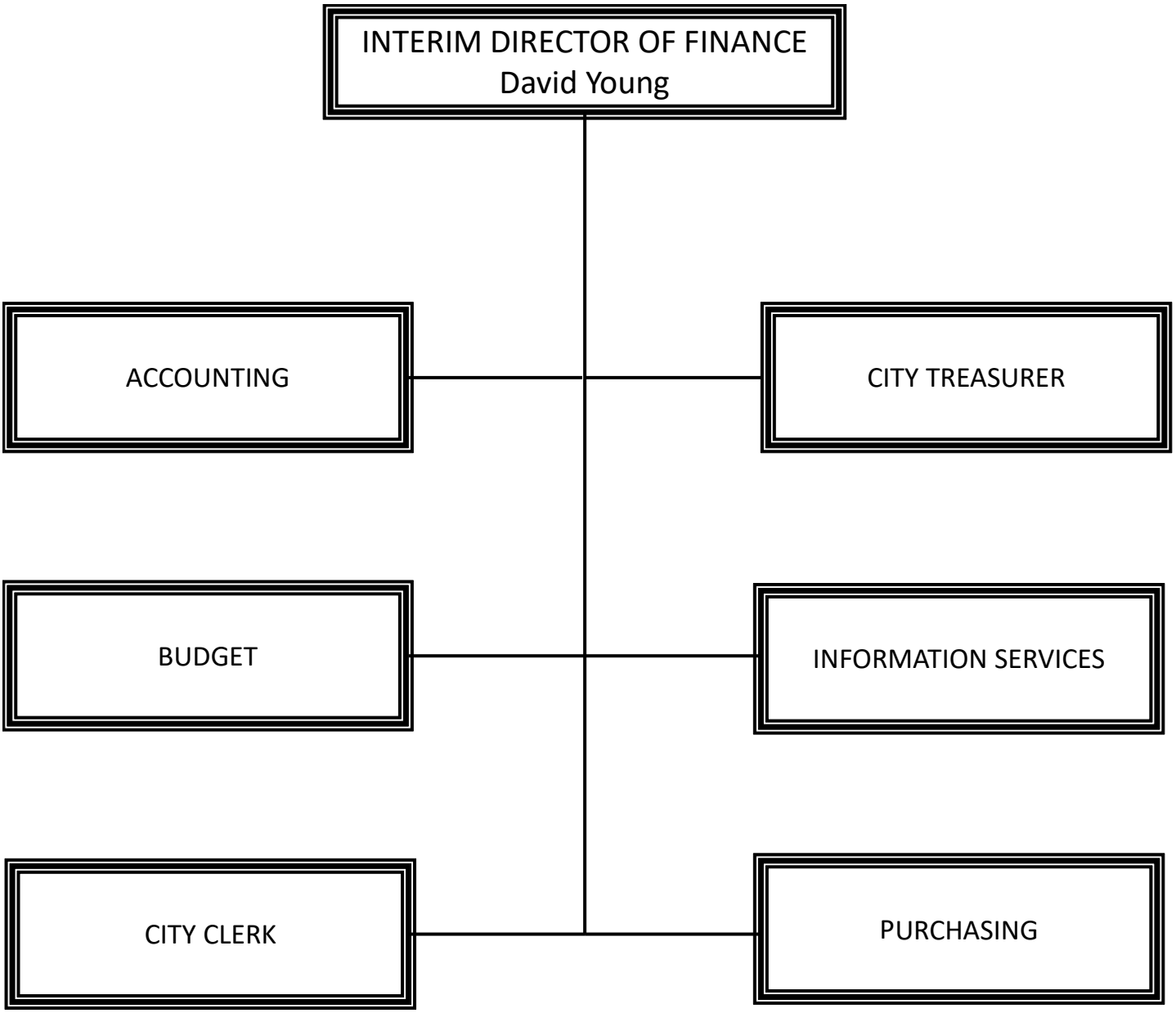
CITY COUNCIL PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
CITY COUNCIL	9.00	8.50	9.00
TOTAL GENERAL FUND	**9.00**	**8.50**	**9.00**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND				
EX OFFICE SPECIALIST	X0034	1.00		
CITY COUNCIL SECRETARY	E0629		1.00	1.00
RESEARCH ANALYST	A1125	1.00	0.50	1.00
COUNCIL MEMBER	L1701	7.00	7.00	7.00
TOTAL GENERAL FUND		**9.00**	**8.50**	**9.00**

FINANCE DEPARTMENT

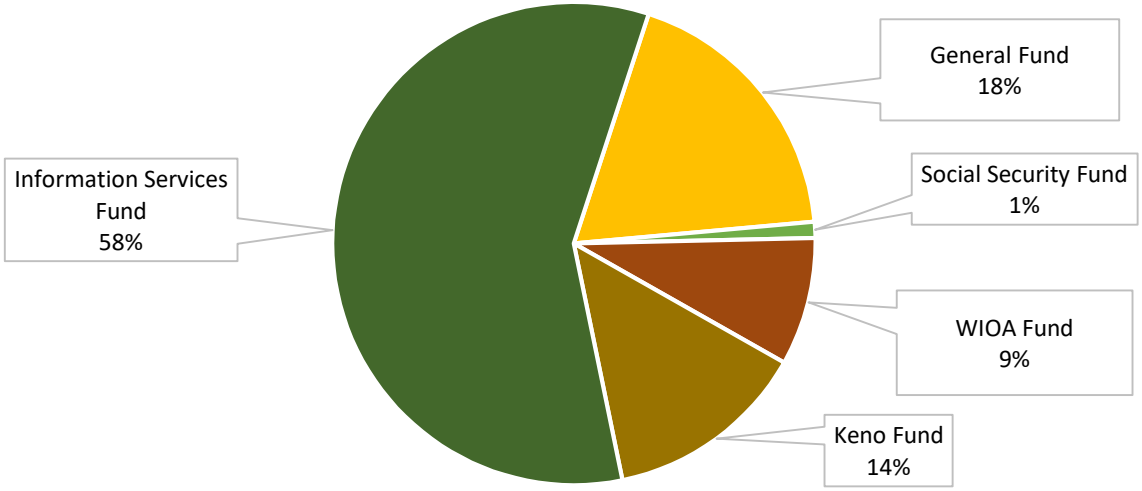


FINANCE DEPARTMENT

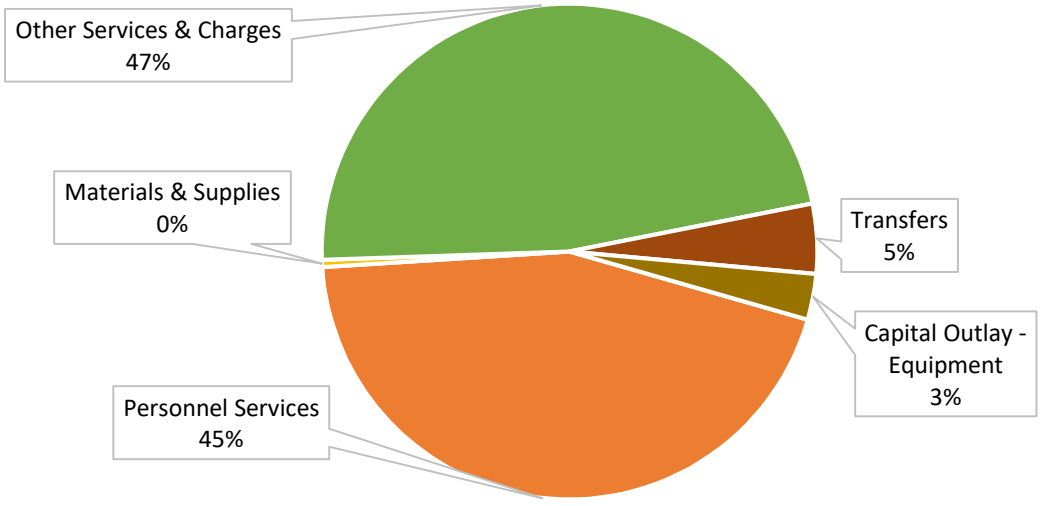
Total Funding Sources 2021-22 - All Funds		
Intergovernmental	$	10,283,782
General Fund	$	3,860,325
Social Security Fund	$	220,000
Keno Fund	$	2,757,589
Charges for Services	$	3,116,529
Transfers	$	70,494
Total	$	20,308,719

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	9,046,845
Materials & Supplies	$	98,714
Other Services & Charges	$	9,627,191
Transfers	$	926,511
Capital Outlay - Equipment	$	609,458
	$	20,308,719

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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

- Information Services increased 2.0 FTE for programming related to the new Criminal Justice Information Systems software.
- Information Services increased 2.0 FTE for programming related to the new Human Capital Management software.

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 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	97.10%	96.50%	96.50%
Outcome	Innovative and Operationally Excellent City			
Goal	Efficient & effective application of public resources			
Measure	Achieve CAFR and PAFR annual awards	Yes	Yes	Yes

General Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 8,462,585	$ 7,499,920	$ 7,203,687
Fees and Fines	$ 3,006,624	$ 4,240,820	$ 4,245,820
Intergovernmental	$ 496,218	$ 602,169	$ 639,447
Miscellaneous	$ 199,189	$ 92,250	$ 92,250
Transfers	$ 122,154	$ 43,894	$ 45,494
Charges for Services	$ 18,295	$ 18,270	$ 18,270
Total Revenues	$ 12,305,065	$ 12,497,323	$ 12,244,968
Personnel Services	$ 3,154,824	$ 3,061,344	$ 3,270,388
Other Services & Charges	$ 353,007	$ 449,518	$ 451,486
Materials & Supplies	$ 25,684	$ 45,373	$ 45,373
Capital Outlay - Equipment	$ 140,824	$ 1,000	$ 1,000
Total Expenditures	$ 3,674,339	$ 3,557,235	$ 3,768,247

FINANCE DEPARTMENT

Social Security Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 2,825,398	$ 220,000	$ 220,000
Interest	$ 33,837		$ -
Total Revenues	$ 2,859,235	$ 220,000	$ 220,000
Personnel Services	$ 2,742,005		$ -
Other Services & Charges	$ 172,273		$ -
Transfers	$ -	$ 220,000	$ 220,000
Total Expenditures	$ 2,914,278	$ 220,000	$ 220,000

WIOA Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 1,086,948	$ 1,687,700	$ 1,712,701
Transfers	$ 137,496	$ 25,000	$ 25,000
Total Revenues	$ 1,224,444	$ 1,712,700	$ 1,737,701
Personnel Services	$ 2,667	$ -	$ -
Materials & Supplies	$ 1	$ -	$ -
Other Services & Charges	$ 990,188	$ 1,645,571	$ 1,670,571
Transfers	$ 159,258	$ 67,130	$ 67,130
Capital Outlay - Equipment	$ 1,688	$ -	$ -
Total Expenditures	$ 1,153,802	$ 1,712,701	$ 1,737,701

Information Services Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 8,043,148	$ 7,795,124	$ 7,931,634
Charges for Services	$ 4,429,976	$ 3,033,774	$ 3,098,259
Interest	$ 59,438	$ -	
Miscellaneous	$ 14,538	$ -	$ -
Total Revenues	$ 12,547,100	$ 10,828,898	$ 11,029,893
Personnel Services	$ 4,436,068	$ 4,959,247	$ 5,776,457
Materials & Supplies	$ 119,179	$ 53,341	$ 53,341
Other Services & Charges	$ 6,580,760	$ 5,387,232	$ 5,386,926
Transfers	$ 100,000	$ -	$ -
Capital Outlay - Equipment	$ 1,735,854	$ 608,458	$ 608,458
Total Expenditures	$ 12,971,861	$ 11,008,278	$ 11,825,182

FINANCE DEPARTMENT

Keno Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 2,466,223	$ 2,664,338	$ 2,757,589
Interest	$ 91,500	$ -	$ -
Total Revenues	$ 2,557,723	$ 2,664,338	$ 2,757,589
Other Services & Charges	$ 2,025,189	$ 2,046,578	$ 2,118,208
Transfers	$ 522,773	$ 617,760	$ 639,381
Total Expenditures	$ 2,547,962	$ 2,664,338	$ 2,757,589

FINANCE PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
ADMINISTRATION	2.00	2.00	2.00
ACCOUNTING	16.00	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	**41.50**	**41.50**	**41.50**
INFORMATION SERVICES	**38.00**	**38.00**	**42.00**
TOTAL ALL FUNDS	**79.50**	**79.50**	**83.50**

POSITION DETAIL

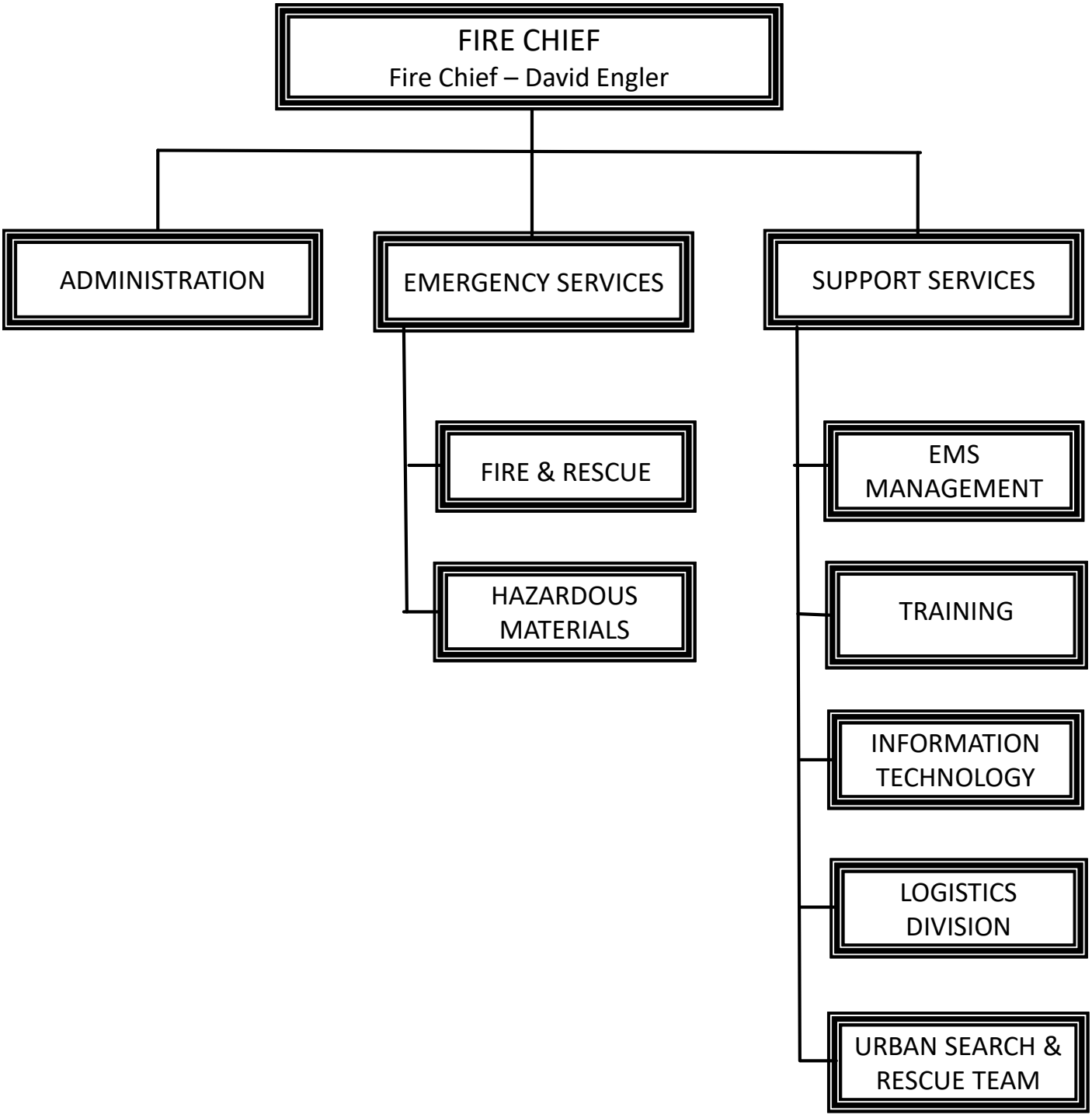
	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
SENIOR OFFICE ASSISTANT	N1032	2.00	2.00	2.00
OFFICE SPECIALIST	N1034	3.00	3.00	3.00
ACCOUNT CLERK II	N1121	4.00	2.00	2.00
ACCOUNT CLERK III	N1122	6.00	8.00	8.00
ACCOUNTANT	A1125	2.00	2.00	2.00
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

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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		**41.50**	**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	1.00	1.00
INFO SECURITY OFFICER	M1453	0.00	1.00	1.00
OPERATIONS SUPERVISOR	A1460	1.00	0.00	0.00
COMPUTER OPERATOR I	N1463	3.00	2.00	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	0.00	0.00
ENTERPRISE SYSTEM ADMIN	A1473	0.00	4.00	4.00
SYS ANALYST/PROG II	A1479	5.00	4.00	6.00
SYSTEMS PROJECT SUPERVISO	M1480	2.00	2.00	4.00
SYS SOFTWARE INTEGRATOR	A1481	3.00	4.00	4.00
NETWORK SPECIALIST I	A1484	1.00	0.00	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	6.00	6.00
TECHNOLOGY SUPPORT SUPER	M1497	0.00	2.00	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**	**42.00**
TOTAL ALL FUNDS		**79.50**	**79.50**	**83.50**

FIRE AND RESCUE DEPARTMENT

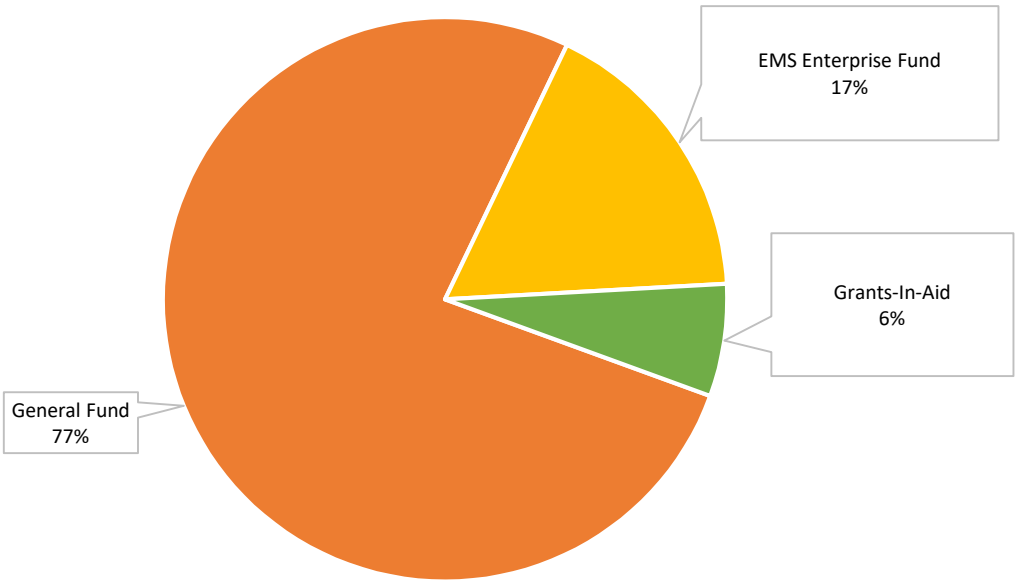


FIRE AND RESCUE DEPARTMENT

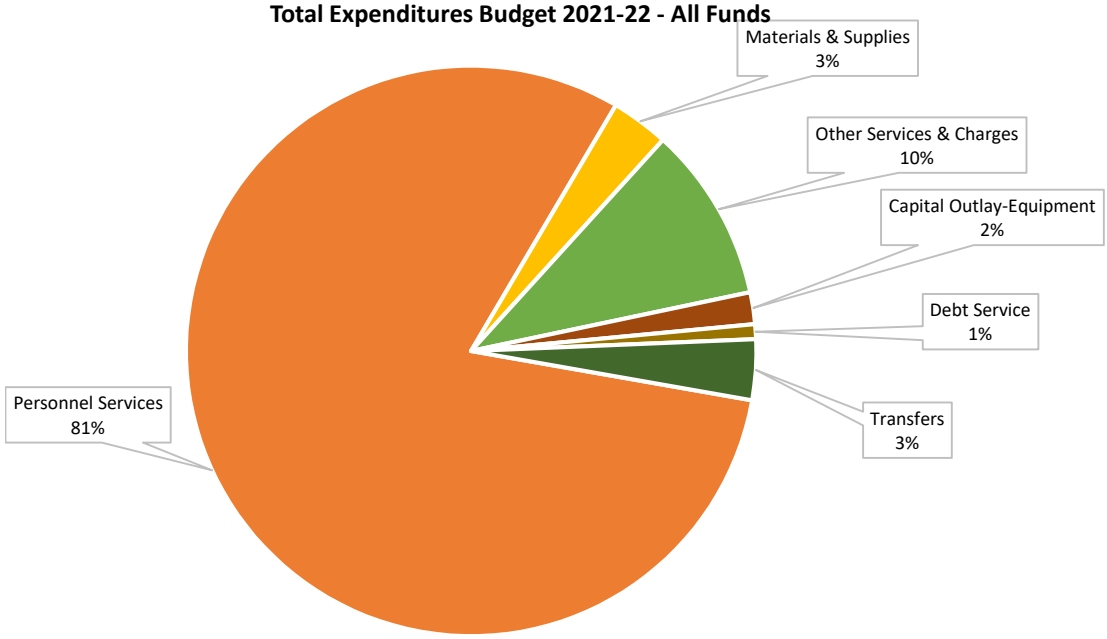
Total Funding Sources 2021-22 - All Funds		
General Fund	$	36,812,430
EMS Enterprise Fund	$	8,174,232
Grants-In-Aid	$	3,096,941
Total	$	48,083,603

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	38,800,407
Materials & Supplies	$	1,572,471
Other Services & Charges	$	4,788,695
Capital Outlay-Equipment	$	862,831
Debt Service	$	407,750
Transfers	$	1,651,449
Total	$	48,083,603

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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 1 Assistant Fire Chief, 3 Firefighters, 1 Executive Secretary and $82,296 in overtime.

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 Target
Outcome	Safe and Healthy City			
Goal	Timely and effective incident management			
Measure	LFR will achieve a CPR Fraction of at least 80%	95%	>90%	>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%	80%	>85%
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%	>63%	>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%	>90%

FIRE AND RESCUE DEPARTMENT

General Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 61,450	$ 3,650	$ 3,650
Intergovernmental	$ 667	$ -	$ -
Charges for Services	$ 269,752	$ 439,000	$ 179,976
Total Revenue	$ 331,869	$ 442,650	$ 183,626
Personnel Services	$ 26,412,014	$ 28,127,852	$ 29,989,109
Materials & Supplies	$ 985,743	$ 928,729	$ 935,099
Other Services & Charges	$ 2,652,515	$ 3,109,628	$ 3,237,192
Capital Outlay-Equipment	$ 668,663	$ 679,165	$ 591,831
Capital Outlay-Improvements	$ 124,585	$ -	$ -
Debt Service	$ 408,662	$ 407,500	$ 407,750
Transfers	$ 2,981,254	$ 724,375	$ 1,651,449
Total Expenditures	$ 34,233,436	$ 33,977,249	$ 36,812,430

FIRE AND RESCUE DEPARTMENT

Grants In Aid Fund USAR & SAFER	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 2,585,336	$ 2,265,119	$ 1,445,492
Miscellaneous	$ 1,144	$ -	$ -
Transfers	$ 448,642	$ 724,375	$ 1,651,449
Total Revenue	$ 3,035,122	$ 2,989,494	$ 3,096,941
Personnel Services	$ 2,032,613	$ 2,377,109	$ 2,474,144
Materials & Supplies	$ 141,515	$ 61,371	$ 61,371
Other Services & Charges	$ 486,086	$ 361,014	$ 371,426
Capital Outlay-Equipment	$ 101,386	$ 190,000	$ 190,000
Total Expenditures	$ 2,761,600	$ 2,989,494	$ 3,096,941

EMS Transport Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 20,155	$ -	$ -
Intergovernmental	$ 149,680	$ -	$ -
Interest	$ 35,194	$ -	$ -
Charges for Services	$ 7,360,083	$ 7,452,927	$ 7,817,278
Total Revenue	$ 7,565,112	$ 7,452,927	$ 7,817,278
Personnel Services	$ 6,064,811	$ 6,365,206	$ 6,337,154
Materials & Supplies	$ 457,288	$ 556,809	$ 576,001
Other Services & Charges	$ 1,064,309	$ 1,132,037	$ 1,180,077
Capital Outlay-Equipment	$ 355,657	$ 398,000	$ 81,000
Transfers	$ -	$ -	$ -
Total Expenditures	$ 7,942,065	$ 8,452,052	$ 8,174,232

FIRE AND RESCUE DEPARTMENT

FIRE & RESCUE PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
ADMINISTRATION	6.83	6.45	7.45
EMERGENCY SERVICES	243.39	245.10	249.10
LOGISTICS	4.66	5.66	5.66
TRAINING	3.80	3.80	3.80
TOTAL GENERAL FUND	**258.68**	**261.01**	**266.01**
EMS ENTERPRISE FUND	**43.11**	**43.74**	**43.74**
TOTAL GRANTS-IN-AID FUND	**5.50**	**20.50**	**20.50**
TOTAL ALL FUNDS	**307.29**	**325.25**	**330.25**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND				
EXECUTIVE SECRETARY	E0630			1.00
SENIOR OFFICE ASSISTANT	N1032	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	0.90	0.90
DATA ANALYST	A1526		0.90	0.90
ADMINISTRATIVE OFFICER	A1633	1.00	0.90	0.90
OFFICE OPERATIONS SPEC	C1634	1.00	0.90	0.90
FIRE SYSTEM PROGRAMMER	A3001	0.98		
ASST FIRE CHIEF	W3002	0.95	0.95	1.95
FF PARAMEDIC 2912 HR	F3003	18.00	16.25	16.25
FIREFIGHTER 2912 HR	F3005	103.04	96.00	99.00
FIRE APPARATUS OPERATOR	F3006	57.00	63.00	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	0.95	0.95
EMS SUPPLY SPECIALIST	C3011	0.10	0.10	0.10
BATTALION CHIEF	M3017	3.00	6.00	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	0.30
FIREFIGHTER-2080 HR	F3032		1.20	1.20

FIRE AND RESCUE DEPARTMENT

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
PARA-PROFESSIONAL/TECHNIC	U 4903	0.75	0.75	0.75
FIRE AIR TECH	F5100	1.00	2.00	2.00
TOTAL GENERAL FUND		**258.68**	**261.01**	**266.01**
EMS ENTERPRISE FUND				
SENIOR OFFICE ASSISTANT	N1032	0.10		
OFFICE SPECIALIST	N1034	0.10	2.10	2.10
ACCOUNT CLERK III	N1122	1.00	1.05	1.05
ACCOUNTANT	A1125	0.05	0.05	0.05
STORES CLERK	N1307	0.35	0.35	0.35
GIS ANALYST	A1524		0.10	0.10
DATA ANALYST	C1526		0.10	0.10
ADMINISTRATIVE OFFICER	A1633		0.10	0.10
OFFICE OPERATIONS SPEC	C1634		0.10	0.10
FIRE SYSTEM PROGRAMMER	A3001	0.02		
ASST FIRE CHIEF	W3002	0.05	0.05	0.05
FF PARAMEDIC 2912 HR	F3003	18.00	13.75	13.75
FIREFIGHTER 2912 HR	F3005	18.00	18.00	18.00
FIRE CAPTAIN	F3007		3.00	3.00
BATTALION CHIEF	M3008	0.20	0.20	0.20
FIRE CHIEF	D3009		0.05	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		
TOTAL EMS ENTERPRISE FUND		**43.11**	**43.74**	**43.74**
GRANTS-IN-AID FUND				
SENIOR OFFICE ASSISTANT	N1032	1.00	0.50	0.50
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
FF PARAMEDIC 2912 HR	F3003		15.00	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	1.70	1.70
FIREFIGHTER-2080 HR	F3032		0.80	0.80
TOTAL GRANTS-IN-AID		**5.50**	**20.50**	**20.50**
TOTAL FTE ALL FUNDS		**307.29**	**325.25**	**330.25**

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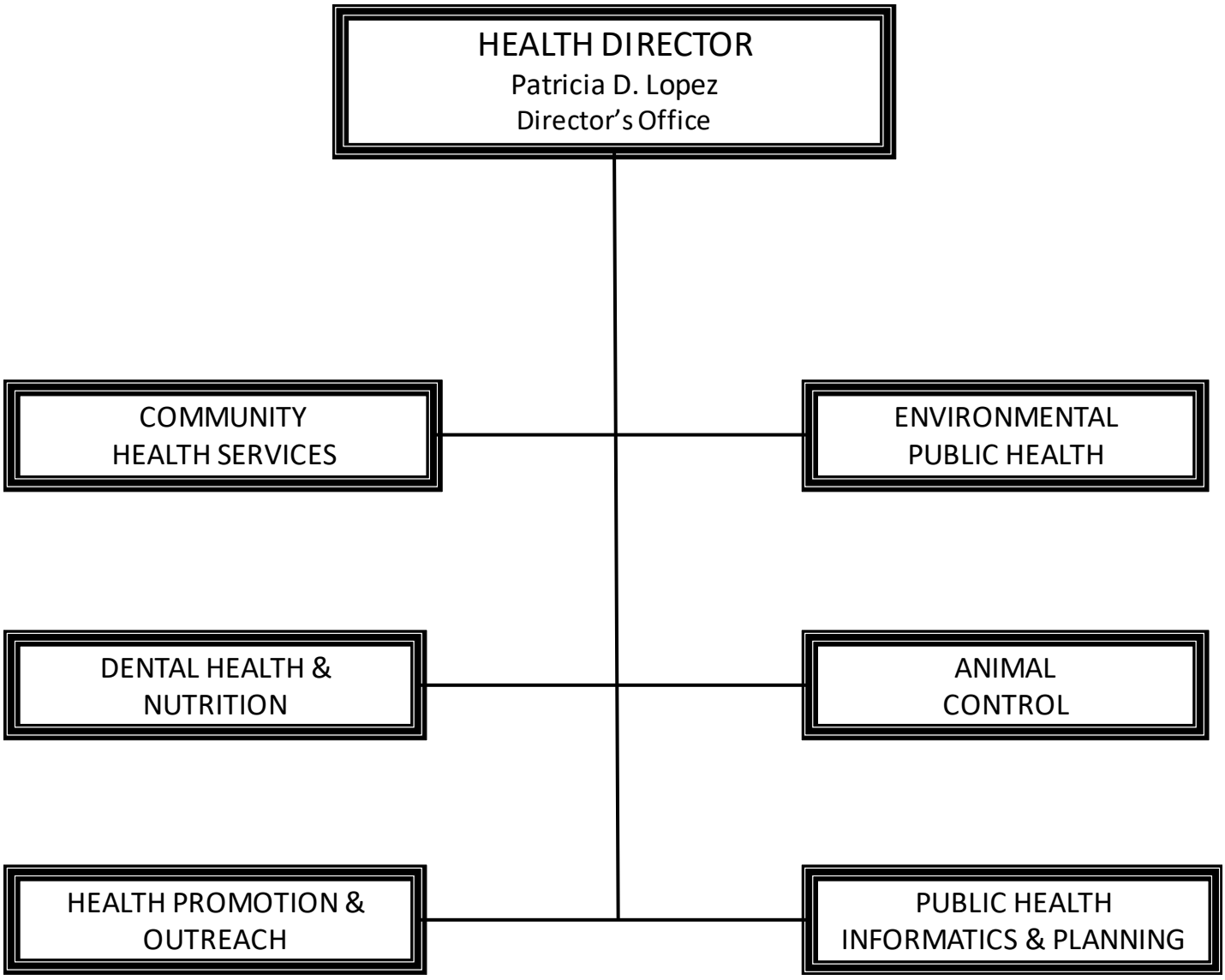
HEALTH DEPARTMENT



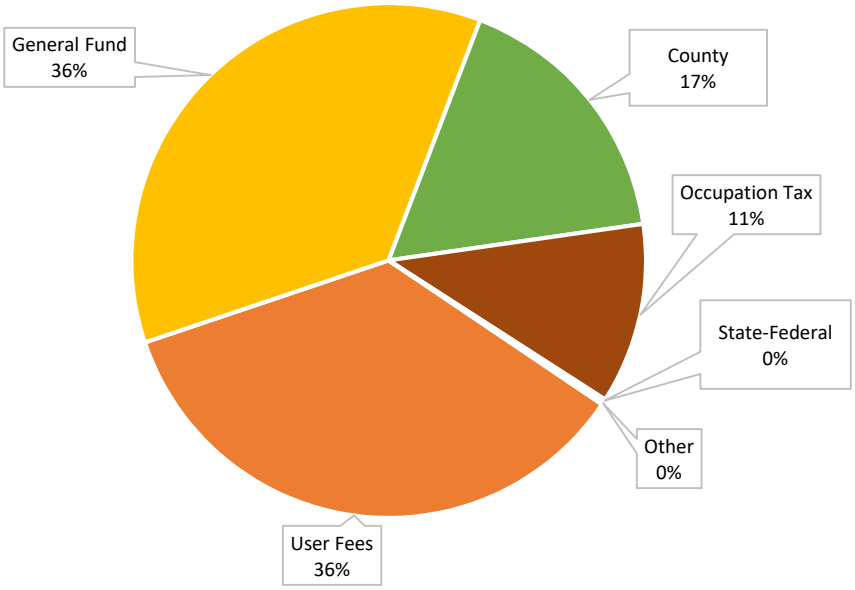
Protect and Promote the Public's Health

HEALTH DEPARTMENT

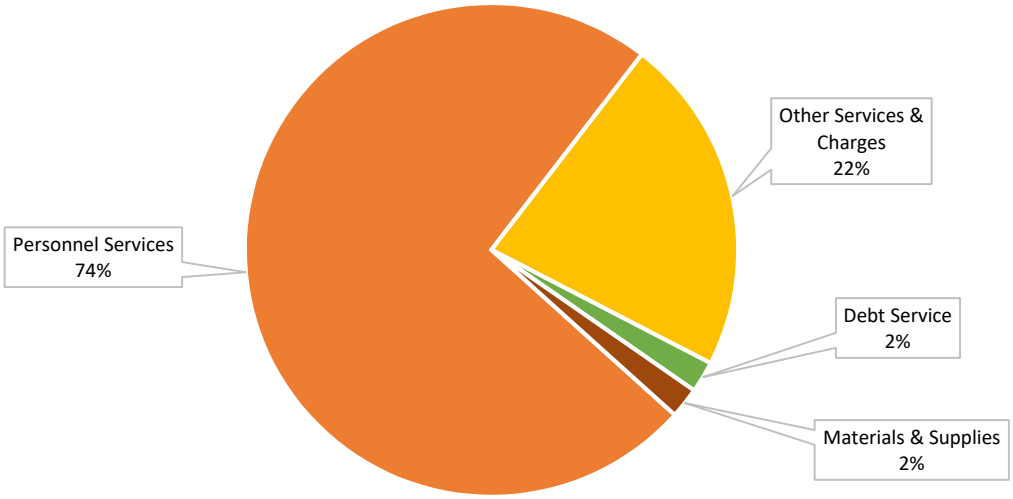
Total Funding Sources 2021-22 - All Funds		
User Fees	$	5,899,328
General Fund	$	5,991,648
County	$	2,821,908
Occupation Tax	$	1,895,692
State-Federal	$	28,000
Other	$	31,100
Total	$	16,667,676

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	12,295,438
Other Services & Charges	$	3,693,958
Debt Service	$	340,205
Materials & Supplies	$	338,075
Total	$	16,667,676

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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 0.7 FTE allowing for a part time Dental Hygienist to become full time. The Dental Clinic has seen an increase of 112% in patient visits and the increased fee revenue will be used to fund the position.

HEALTH DEPARTMENT

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 Target
Outcome	Safe and Healthy City			
Goal	Provide safe, clean, attractive neighborhoods	Actual April-Dec		
Measure	90% of investigations (contact tracing) for reportable communicable disease are initiated in 24 hrs	85%	90%	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	94.3%	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	95.2%	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	111	<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	21%	<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)	47	<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	63,792	100,000	100,000

HEALTH DEPARTMENT

Linc/Lanc Co Health Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 13,272	$ -	$ -
Fees and Fines	$ 2,223,822	$ 2,603,608	$ 2,766,419
Intergovernmental	$ 2,577,892	$ 2,705,102	$ 2,849,908
Interest	$ 48,039	$ 30,100	$ 30,100
Charges for Services	$ 282,529	$ 645,267	$ 647,082
Transfers	$ 7,531,087	$ 6,655,978	$ 6,947,342
Total Revenues	$ 12,676,641	$ 12,640,055	$ 13,240,851
Personnel Services	$ 8,765,289	$ 9,611,201	$ 10,173,218
Materials & Supplies	$ 178,208	$ 234,075	$ 234,075
Other Services & Charges	$ 2,288,981	$ 2,459,074	$ 2,493,353
Debt Service	$ 339,730	$ 335,705	$ 340,205
Transfers	$ 60,951	$ -	$ -
Capital Outlay - Equipment	$ 162,491	$ -	$ -
Total Expenditures	$ 11,795,650	$ 12,640,055	$ 13,240,851

Animal Control Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Fees and Fines	$ 1,697,360	$ 1,769,211	$ 1,810,704
Interest	$ 4,939	$ -	$ 200
Transfers	$ 942,858	$ 884,063	$ 939,998
Total Revenues	$ 2,645,157	$ 2,653,274	$ 2,750,902
Personnel Services	$ 1,527,856	$ 1,530,035	$ 1,611,163
Materials & Supplies	$ 89,696	$ 103,600	$ 101,100
Other Services & Charges	$ 924,003	$ 1,019,639	$ 1,038,639
Capital Outlay - Equipment	$ 40,517	$ -	$ -
Total Expenditures	$ 2,582,072	$ 2,653,274	$ 2,750,902

HEALTH DEPARTMENT

Title V Clean Air Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 1,552	$ -	$ -
Fees and Fines	$ 709,236	$ 644,535	$ 675,123
Interest	$ 15,507	$ 800	$ 800
Transfers	$ 35,751		$ -
Total Revenues	$ 762,046	$ 645,335	$ 675,923
Personnel Services	$ 428,746	$ 482,155	$ 511,057
Materials & Supplies	$ 137	$ 2,900	$ 2,900
Other Services & Charges	$ 120,478	$ 160,280	$ 161,966
Capital Outlay - Equipment	$ 575	$ -	$ -
Total Expenditures	$ 549,936	$ 645,335	$ 675,923

Responsible Beverage Server Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Fees and Fines	$ 62,500		$ -
Interest	$ 2,350		$ -
Total Revenues	$ 64,850	$ -	$ -
Personnel Services	$ 50,314	$ -	$ -
Materials & Supplies	$ 150	$ -	$ -
Other Services & Charges	$ 26,715	$ -	$ -
Transfers	$ 114,394	$ -	$ -
Capital Outlay - Equipment	$ 1,868	$ -	$ -
Total Expenditures	$ 191,573	$ -	$ -

HEALTH DEPARTMENT

HEALTH PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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	8.25	8.25
ENVIRONMENTAL HEALTH	30.75	31.50	31.50
DENTAL	9.52	9.50	10.20
COMMUNITY HEALTH SERV.	29.20	29.45	29.45
TOTAL HEALTH FUND	**92.22**	**94.20**	**94.90**
ANIMAL CONTROL FUND	**17.00**	**17.00**	**17.00**
RESP. BEV. SERVER FUND	**1.00**	**0.00**	**0.00**
TITLE V FUND	**5.25**	**5.00**	**5.00**
TOTAL ALL FUNDS	**115.47**	**116.20**	**116.90**

POSITION DETAIL

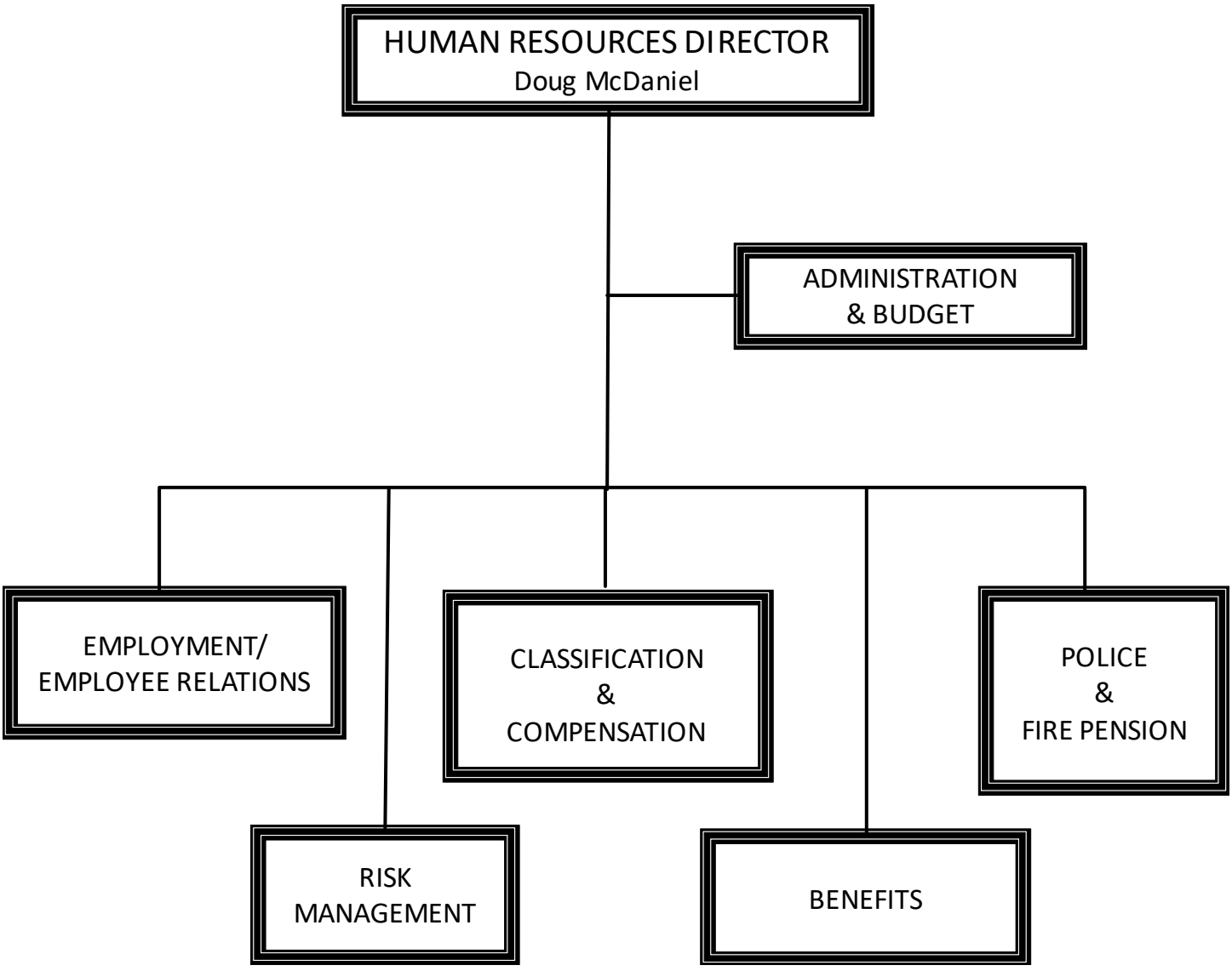
	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
HEALTH FUND				
SENIOR OFFICE ASSISTANT	N1032	9.00	8.45	8.45
OFFICE SPECIALIST	N1034	3.00	3.50	3.50
OFFICE MANAGER	N1036	3.25	4.25	4.25
ACCOUNT CLERK II	N1121	1.50	1.50	1.50
ACCOUNT CLERK III	N1122	1.00	1.00	1.00
ACCOUNTANT	A1125	1.00	0.00	0.00
SYSTEMS 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	2.00	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	1.00	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	1.00	1.00
DENTAL HYGENIST II	A3614	1.00	1.00	2.00
DENTAL HYGIENIST SUPER	A3615	1.00	1.00	1.00
ENVIRON HEALTH SPEC I	C3620	4.00	3.00	3.00
ENVIRON HEALTH SPEC II	A3621	6.00	6.00	6.00
SR ENVIR HEALTH SPEC	A3622	9.75	12.25	12.25
PUB HEALTH EPIDEMIOLOGIST	A3623	1.00	1.00	0.00
ASST PH EPIDEMIOLOGIST	A3624	1.00	1.00	1.00

HEALTH DEPARTMENT

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
HEALTH FUND				
ENVIRON HEALTH SUPER	A3625	3.75	4.00	4.00
ENVIRO HEALTH EDUCATOR II	A3631	1.25	0.50	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	0.00	0.00
REGISTERED NURSE	A3659	2.50	0.00	0.00
PUBLIC HEALTH NURSE I	A3661	2.80	6.05	6.05
PUBLIC HEALTH NURSE II	A3662	6.00	5.00	5.00
PH NURSING SUPER	A3664	2.00	2.00	2.00
SR. PUBLIC HEALTH NURSE	A3665	3.15	4.15	4.15
QUALITY ASSURANCE COORD	A3668	1.00	1.00	1.00
COMM HEALTH SERV MGR	M3669	2.00	1.00	1.00
PUB HLTH LAB TECHNOLOGIST	A3674	0.75	1.00	1.00
PUB HEALTH LAB SCIENTIST	A3675	0.75	0.75	0.75
COMMU OUTREACH SPECIALIST	C3680	3.00	2.75	2.75
PUBLIC HEALTH EDUCATION SUP	A3681	0.00	0.00	1.00
PUBLIC HEALTH EDUCATOR II	A3683	1.75	0.75	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	1.02	0.80	0.50
TOTAL HEALTH FUND		**92.22**	**94.20**	**94.90**
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	0.00	0.00
TOTAL RESP. BEV. SERVER FUND		**1.00**	**0.00**	**0.00**
TITLE V FUND				
SENIOR OFFICE ASSISTANT	N1032	0.50	0.50	0.00
OFFICE SPECIALIST	N1034	0.00	0.00	0.50
ENVIRON HEALTH SPEC I	C3620	1.00	0.00	0.00
ENVIRON HEALTH SPEC II	A3621	2.00	3.00	3.00
SR ENVIR HEALTH SPEC	A3622	0.50	0.50	0.50
ENVIRON HEALTH SUPER	A3625	1.25	1.00	1.00
TOTAL TITLE V FUND		**5.25**	**5.00**	**5.00**
TOTAL ALL FUNDS		**115.47**	**116.20**	**116.90**

HUMAN RESOURCES DEPARTMENT

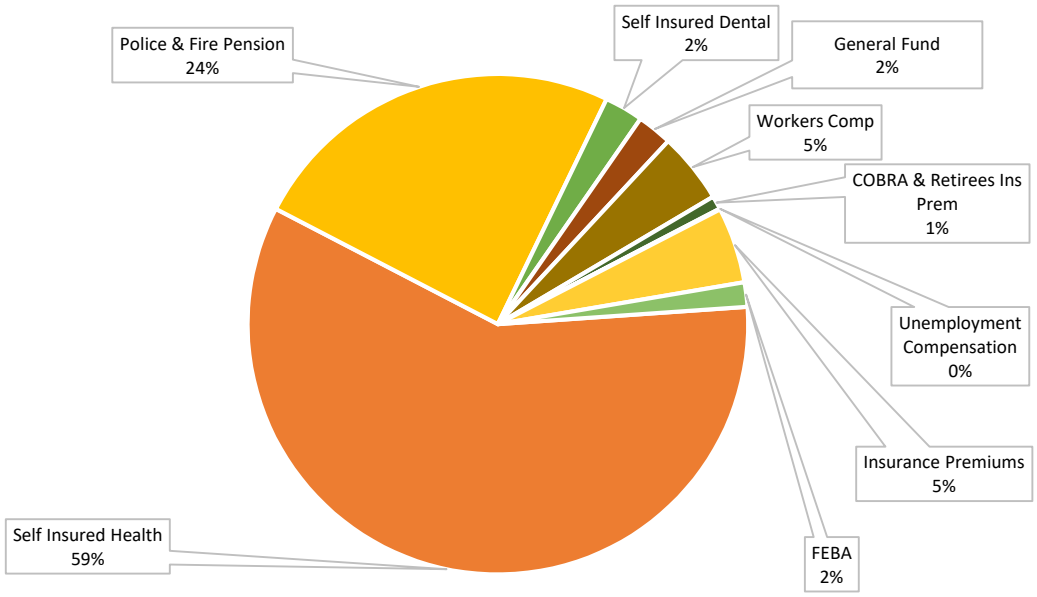


HUMAN RESOURCES DEPARTMENT

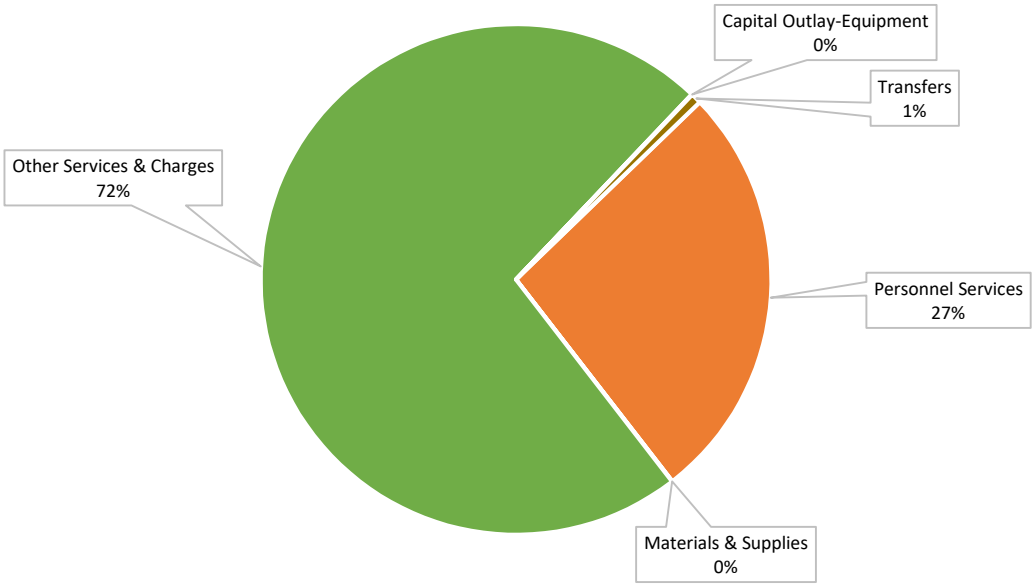
Total Funding Sources 2021-22 - All Funds		
Self Insured Health	$	50,322,507
Police & Fire Pension	$	21,013,351
Self Insured Dental	$	2,144,107
General Fund	$	1,924,021
Workers Compensation	$	3,914,844
COBRA & Retirees Ins Prem	$	744,081
Unemployment Comp	$	50,000
Insurance Premiums	$	4,197,721
FEBA	$	1,349,199
Total	$	85,659,831

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	22,895,325
Materials & Supplies	$	22,790
Other Services & Charges	$	62,156,996
Capital Outlay-Equipment	$	23,250
Transfers	$	561,470
Total	$	85,659,831

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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

- Added a 1 FTE Diversity, Equity, and Inclusion Manager to further the Mayor's One Lincoln Initiative.
- Added a City-wide Training Division with 1 FTE Training Division Manager and 1 FTE Training Coordinator to provide training and development of City staff.
- Added 1 FTE Human Resources Clerk for Oracle related processes.

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2021 Target
Outcome	Innovative and Operationally Excellent City			
Goal	Efficient & effective application of public resources			
Measure	Time to fill position	N/A	< 15.0 days	< 14.0 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%

General Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 555,929	$ 540,425	$ 540,861
Charges for Services	$ 175,394	$ 171,116	$ 231,612
Miscellaneous	$ 180	$ -	$ -
Total Revenue	$ 731,503	$ 711,541	$ 772,473
Personnel Services	$ 1,079,483	$ 1,148,667	$ 1,468,814
Materials & Supplies	$ 7,659	$ 9,330	$ 9,330
Other Services & Charges	$ 262,627	$ 298,309	$ 424,877
Capital Outlay-Equipment	$ 5,056	$ -	$ 21,000
Total Expenditures	$ 1,354,825	$ 1,456,306	$ 1,924,021

HUMAN RESOURCES DEPARTMENT

Workers Comp Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 39,666	$ 99,000	$ 89,130
Intergovernmental	$ 2,142,436	$ 3,066,627	$ 3,207,647
Interest	$ 349,025	$ 5,000	$ 5,000
Charges for Services	$ -	$ 130,000	$ 130,000
Donations/Contributions	$ 1,715,360	$ 1,301,995	$ 1,368,223
Transfers	$ -	$ -	$ -
Total Revenue	$ 4,246,487	$ 4,602,622	$ 4,800,000
Personnel Services	$ 724,522	$ 736,087	$ 766,903
Materials & Supplies	$ 4,571	$ 9,160	$ 9,160
Other Services & Charges	$ 2,029,384	$ 3,058,471	$ 3,136,531
Capital Outlay-Equipment	$ 533	$ 2,250	$ 2,250
Total Expenditures	$ 2,759,010	$ 3,805,968	$ 3,914,844

Police & Fire Pension Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 371,224	$ 6,567,115	$ 6,424,538
Taxes	$ 7,593,177	$ 8,840,055	$ 9,538,732
Interest	$ 27,940	$ 7,000	$ 7,000
Donations/Contributions	$ 4,428,556	$ 4,617,111	$ 5,043,081
Total Revenues	$ 12,420,897	$ 20,031,281	$ 21,013,351
Personnel Services	$ 2,643,925	$ 19,680,264	$ 20,659,608
Materials & Supplies	$ 914	$ 4,300	$ 4,300
Other Services & Charges	$ 12,642,736	$ 346,717	$ 349,443
Capital Outlay-Equipment	$ 256	$ -	$ -
Total Expenditures	$ 15,287,831	$ 20,031,281	$ 21,013,351

Self Insured Dental Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 1,135,052	$ 1,559,794	$ 1,622,186
Interest	$ 20,425	$ -	$ -
Donations/Contributions	$ 737,743	$ 600,423	$ 624,440
Transfers	$ 23,224	$ 28,448	$ 29,586
Total Revenues	$ 1,916,444	$ 2,188,665	$ 2,276,212
Other Services & Charges	$ 1,759,087	$ 2,066,589	$ 2,144,107
Total Expenditures	$ 1,759,087	$ 2,066,589	$ 2,144,107

HUMAN RESOURCES DEPARTMENT

Self Insured Health Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 286,660	$ -	$ -
Intergovernmental	$ 30,871,023	$ -	$ -
Interest	$ 340,098	$ 25,000	$ 25,000
Donations/Contributions	$ 9,355,623	$ 44,008,309	$ 48,409,140
Transfers	$ 474,358	$ 567,156	$ 623,872
Total Revenues	$ 41,327,762	$ 44,600,465	$ 49,058,012
Materials & Supplies	$ 46	$ -	$ -
Other Services & Charges	$ 37,077,199	$ 46,727,758	$ 50,306,507
Transfers	$ -	$ 16,000	$ 16,000
Total Expenditures	$ 37,077,245	$ 46,743,758	$ 50,322,507

COBRA & Retirees Ins Premiums Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Interest	$ 1,469	$ -	$ -
Donations/Contributions	$ 758,133	$ 673,300	$ 706,964
Total Revenues	$ 759,602	$ 673,300	$ 706,964
Other Services & Charges	$ 269,992	$ 279,232	$ 279,232
Transfers	$ 497,582	$ 464,849	$ 464,849
Total Expenditures	$ 767,574	$ 744,081	$ 744,081

Unemployment Compensation Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 51,735	$ 50,000	$ 50,000
Interest	$ 3,763	$ -	$ -
Total Revenues	$ 55,498	$ 50,000	$ 50,000
Personnel Services	$ 420	$ -	$ -
Transfers	$ -	$ 50,000	$ 50,000
Total Expenditures	$ 420	$ 50,000	$ 50,000

Damaged Property Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ -	$ 100,000	$ 100,000
Interest	$ 6,883	$ -	$ -
Donations/Contributions	$ 380,066	$ 300,000	$ 300,000
Total Revenues	$ 386,949	$ 400,000	$ 400,000
Personnel	$ 26	$ -	$ -
Other Services & Charges	$ 313,608	$ 331,216	$ 331,216
Transfers	$ -	$ 30,621	$ 30,621
Total Expenditures	$ 313,634	$ 361,837	$ 361,837

HUMAN RESOURCES DEPARTMENT

Property Self-Ins Loss Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 57,984	$ 48,914	$ 48,914
Interest	$ 15,611	$ -	$ -
Donations/Contributions	$ 67,190	$ 50,000	$ 50,000
Total Revenues	$ 140,785	$ 98,914	$ 98,914
Other Services & Charges	$ 222,369	$ 45,314	$ 46,673
Total Expenditures	$ 222,369	$ 45,314	$ 46,673

Liability Self-Ins Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 501,088	$ 489,716	$ 489,716
Interest	$ 93,441	$ -	$ -
Donations/Contributions	$ 1,264,094	$ 210,284	$ 210,284
Total Revenues	$ 1,858,623	$ 700,000	$ 700,000
Other Services & Charges	$ 1,785,632	$ 720,000	$ 720,000
Total Expenditures	$ 1,785,632	$ 720,000	$ 720,000

Insurance Premiums Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 63,696	$ 66,542	$ 66,542
Intergovernmental	$ 1,348,375	$ 1,408,837	$ 1,418,243
Interest	$ 41,349	$ -	$ -
Donations/Contributions	$ 539,890	$ 692,958	$ 692,958
Total Revenues	$ 1,993,310	$ 2,168,337	$ 2,177,743
Other Services & Charges	$ 2,214,000	$ 2,142,794	$ 2,203,407
Total Expenditures	$ 2,214,000	$ 2,142,794	$ 2,203,407

StarTran Self-Ins Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 129,000	$ 153,000	$ 159,000
Donaltions/Contributions	$ 2,956	$ -	$ -
Interest	$ 22,718	$ -	$ -
Total Revenues	$ 154,674	$ 153,000	$ 159,000
Other Services & Charges	$ 77,383	$ 165,000	$ 171,000
Total Expenditures	$ 77,383	$ 165,000	$ 171,000

Excess Self-Ins Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Interest	$ 12,313	$ -	$ -
Total Revenues	$ 12,313	$ -	$ -
Other Services & Charges	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -

HUMAN RESOURCES DEPARTMENT

Police Self-Ins Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 226,000	$ 271,000	$ 291,000
Interest	$ 40,146	$ -	$ -
Total Revenues	$ 266,146	$ 271,000	$ 291,000
Other Services & Charges	$ 2,121	$ 202,011	$ 208,071
Total Expenditures	$ 2,121	$ 202,011	$ 208,071

Auto Self-Ins Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 205,024	$ 263,000	$ 269,000
Interest	$ 30,113	$ -	$ -
Donations/Contributions	$ 66,674	$ 36,653	$ 36,653
Total Revenues	$ 301,811	$ 299,653	$ 305,653
Other Services & Charges	$ 202,903	$ 314,653	$ 320,653
Total Expenditures	$ 202,903	$ 314,653	$ 320,653

Long Term Disability Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 163,961	$ 163,750	$ 163,750
Interest	$ 29,875	$ -	$ -
Donations/Contributions	$ 86,038	$ 86,253	$ 86,253
Total Revenues	$ 279,874	$ 250,003	$ 250,003
Other Services & Charges	$ 140,332	$ 166,080	$ 166,080
Total Expenditures	$ 140,332	$ 166,080	$ 166,080

FEBA Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 1,173,287	$ 1,310,146	$ 1,375,653
Total Revenues	$ 1,173,287	$ 1,310,146	$ 1,375,653
Other Services & Charges	$ 1,122,703	$ 1,284,951	$ 1,349,199
Total Expenditures	$ 1,122,703	$ 1,284,951	$ 1,349,199

HUMAN RESOURCES DEPARTMENT

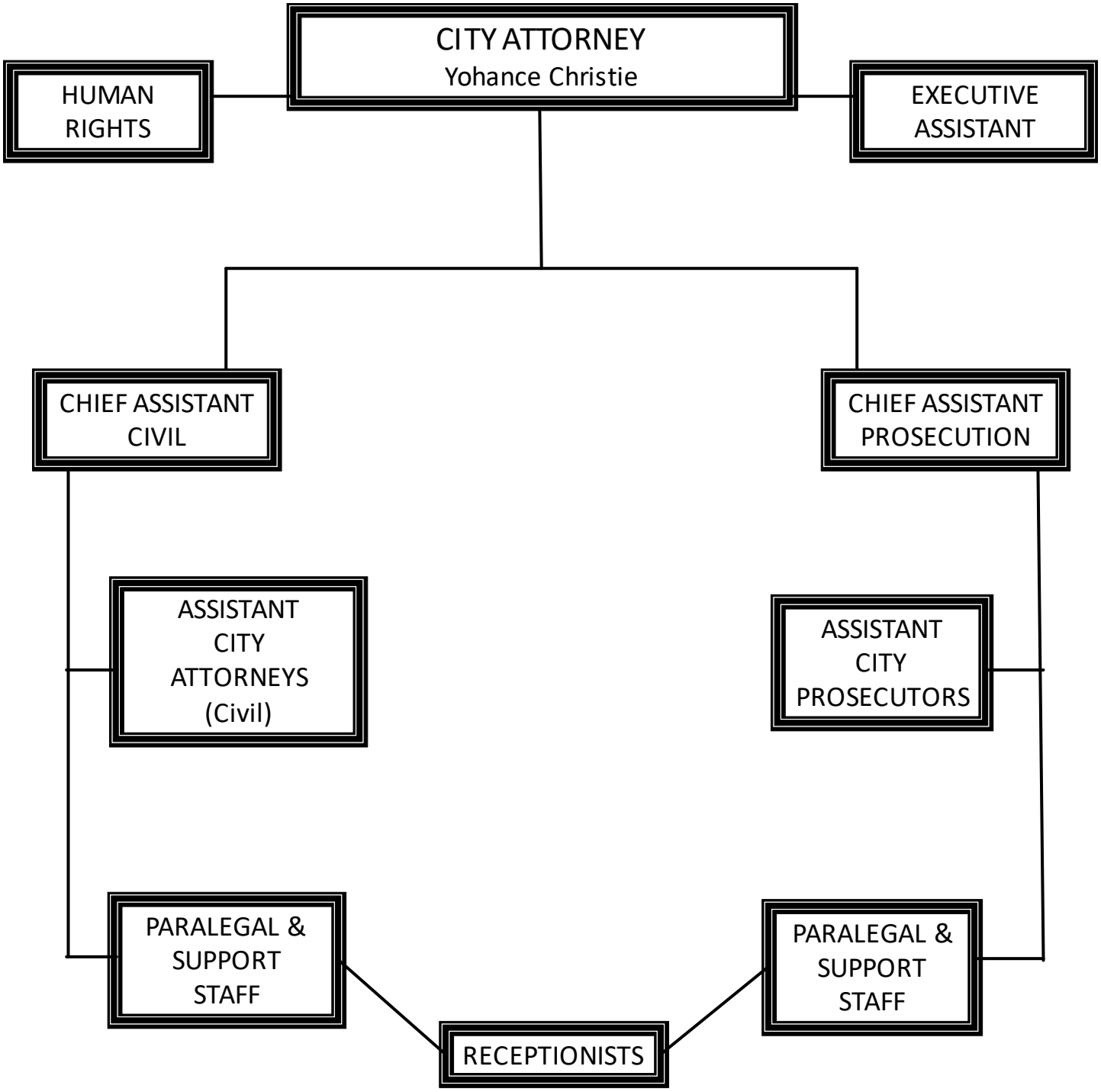
HUMAN RESOURCES PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND	**15.00**	**15.00**	**19.00**
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**	**26.00**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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	3.00
EMPLOYMENT TECHNICIAN II	E0614	2.00	2.00	2.00
BENEFITS SPECIALIST	W0615	1.00	1.00	1.00
TRAINING DIVISION MANAGER	W0616			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
DIVERSITY EQUITY INCLUSION MGR	M1130			1.00
TRAINING COORDINATOR	E1131			1.00
TOTAL GENERAL FUND		**15.00**	**15.00**	**19.00**
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**	**26.00**

LAW DEPARTMENT

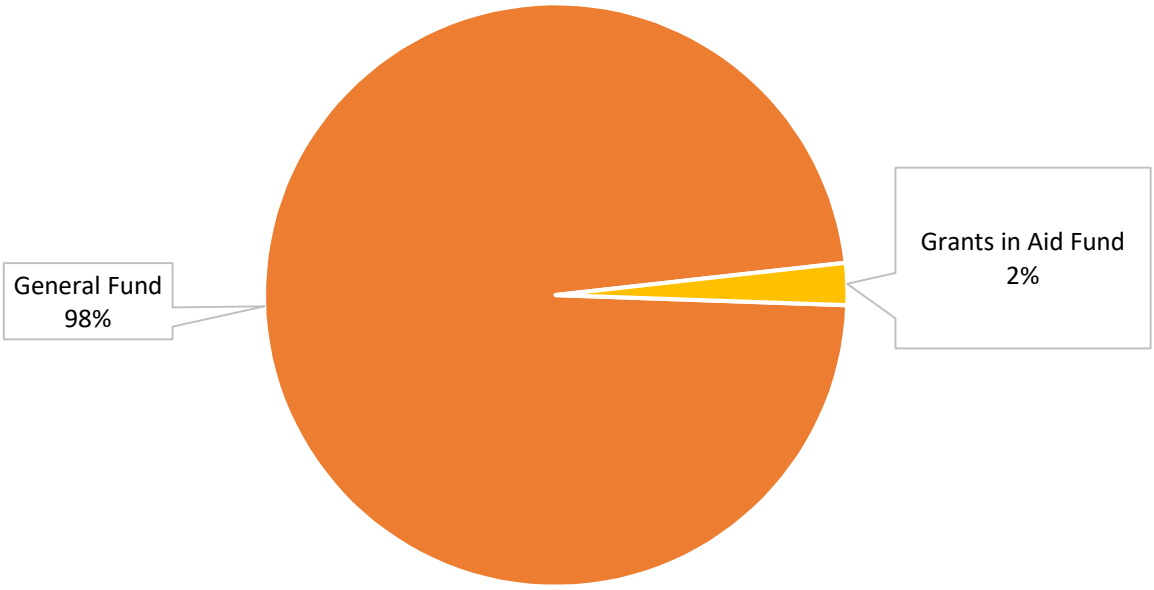


LAW DEPARTMENT

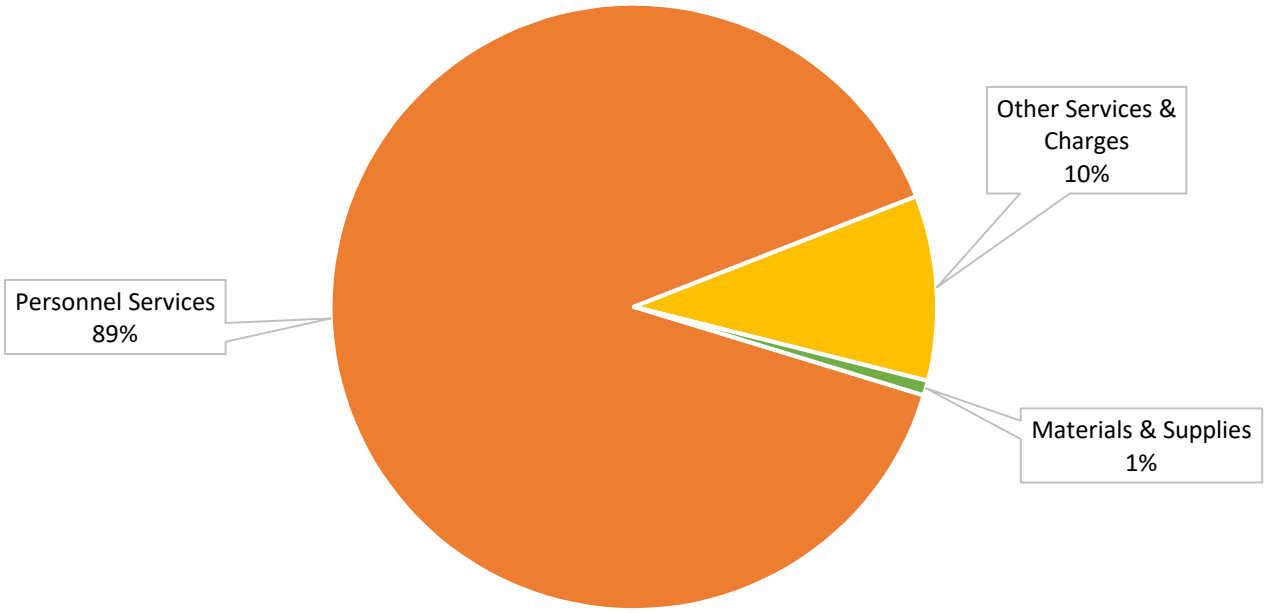
Total Funding Sources 2021-22 - All Funds	
General Fund	$ 3,696,795
Grants in Aid Fund	$ 88,113
Total	$ 3,784,908

Total Expenditures Budget 2021-22 - All Funds	
Personnel Services	$ 3,381,131
Other Services & Charges	$ 373,577
Materials & Supplies	$ 30,200
Total	$ 3,784,908

Total Funding Sources 2021-22 All Funds



Total Expenditures Budget 2021-22 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

		2019-2020 Actuals	2020-2021 Target	2021-2022 Target
Outcome	Innovative and Operationally Excellent City			
Goal	Effectively protect the City's interests			
Measure	In-house hourly rate less than private sector	$137.31	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	35%	67%	67%
Outcome	Safe and Healthy City			
Goal	Maintaining a low crime rate			
Measure	Conviction rate	97.20%	Above 90%	Above 90%

General Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 181,230	$ 167,406	$ 170,922
Miscellaneous	$ 5,128	$ -	$ -
Charges for Services	$ 1,115	$ 15,400	$ 15,400
Total Revenue	$ 187,473	$ 182,806	$ 186,322
Personnel Services	$ 3,077,502	$ 3,090,975	$ 3,306,518
Other Services & Charges	$ 336,704	$ 353,354	$ 360,077
Materials & Supplies	$ 23,604	$ 30,200	$ 30,200
Capital Outlay - Equipment	$ 10,552	$ -	$ -
Total Expenditures	$ 3,448,362	$ 3,474,529	$ 3,696,795

LAW DEPARTMENT

Grants In Aid Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 124,383	$ 85,200	$ 89,600
Total Revenue	$ 124,383	$ 85,200	$ 89,600
Personnel Services	$ 59,950	$ 69,550	$ 74,613
Other Services & Charges	$ 7,111	$ 13,500	$ 13,500
Capital Outlay - Equipment	$ 2,000	$ -	$ -
Materials & Supplies	$ 237	$ -	$ -
Total Expenditures	$ 69,298	$ 83,050	$ 88,113

LAW PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
HUMAN RIGHTS	3.70	3.40	3.40
LAW	29.00	29.00	29.00
TOTAL GENERAL FUND	**32.70**	**32.40**	**32.40**
GRANTS-IN-AID FUND			
HUMAN RIGHTS/EEOC	0.40	0.50	0.50
HUMAN RIGHTS/HUD	0.40	0.60	0.60
TOTAL GRANTS-IN-AID FUND	**0.80**	**1.10**	**1.10**
TOTAL ALL FUNDS	**33.50**	**33.50**	**33.50**

LAW DEPARTMENT

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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	1.00	1.00
ATTORNEY II	M0706	1.00	2.00	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	0.00	0.00
SR CIVIL RIGHTS INVESTIGA	C2254	1.60	1.40	1.40
EQUITY/DIVERSITY OFFICER	W2255	1.00	1.00	1.00
COM. OUTREACH COORDINATOR	C2500	1.00	1.00	1.00
TOTAL GENERAL FUND		**32.70**	**32.40**	**32.40**
GRANTS-IN-AID FUND				
SENIOR OFFICE ASSISTANT	N1032	0.40	0.50	0.50
SR CIVIL RIGHTS INVESTIGA	C2254	0.40	0.60	0.60
TOTAL GRANTS-IN-AID FUND		**0.80**	**1.10**	**1.10**
TOTAL ALL FUNDS		**33.50**	**33.50**	**33.50**

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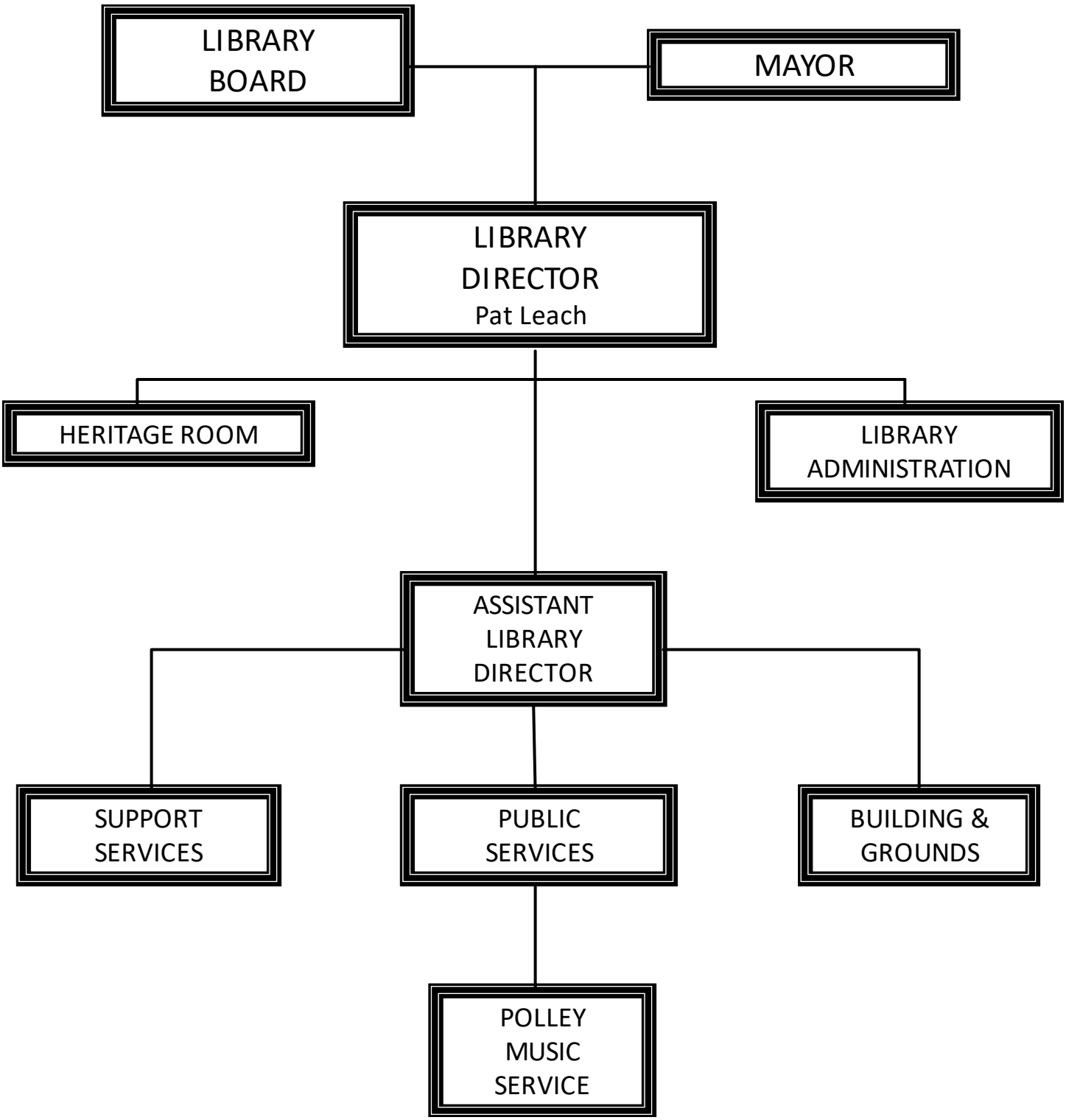
LIBRARY DEPARTMENT

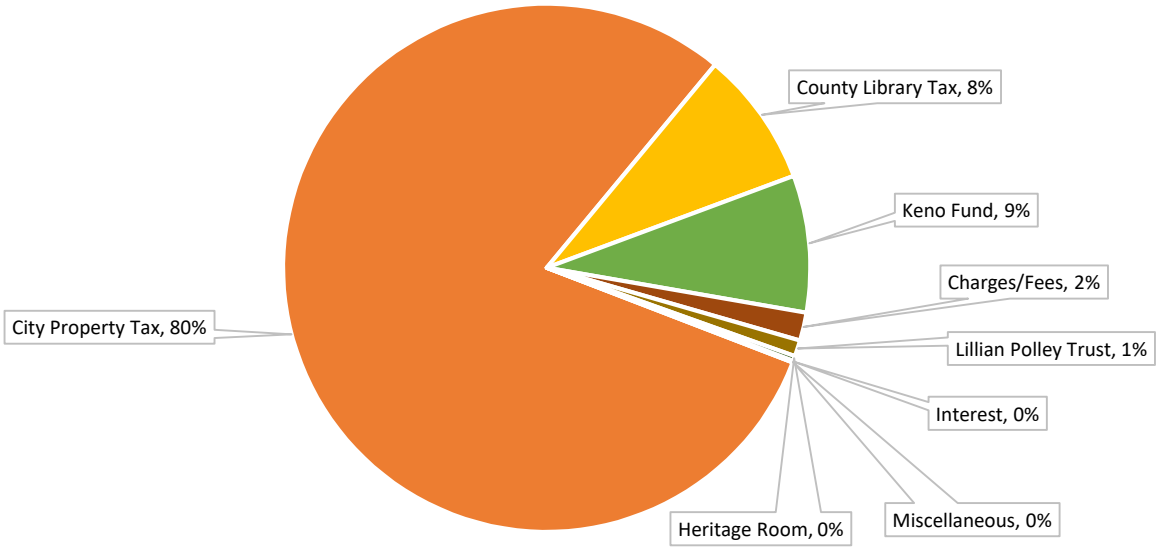


LIBRARY DEPARTMENT

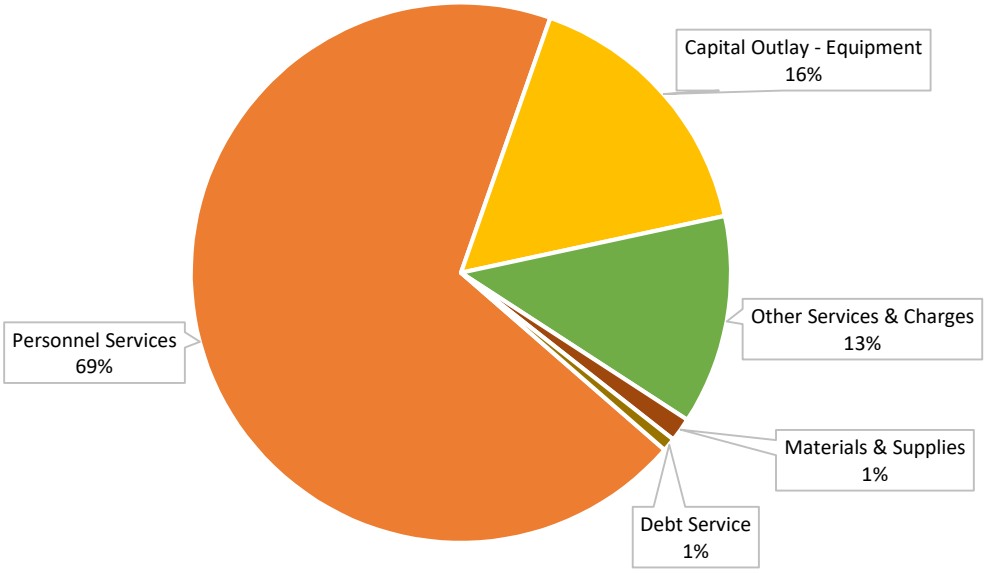
Total Funding Sources 2021-22 - All Funds		
City Property Tax	$	9,120,069
County Library Tax	$	943,341
Keno Fund	$	952,884
Charges/Fees	$	195,550
Lillian Polley Trust	$	113,417
Heritage Room	$	34,927
Interest	$	9,500
Miscellaneous	$	450
Total	$	11,370,138

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	7,842,680
Capital Outlay - Equipment	$	1,848,534
Other Services & Charges	$	1,427,024
Materials & Supplies	$	161,000
Debt Service	$	90,900
Total	$	11,370,138

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - All Funds



LIBRARY DEPARTMENT

Mission

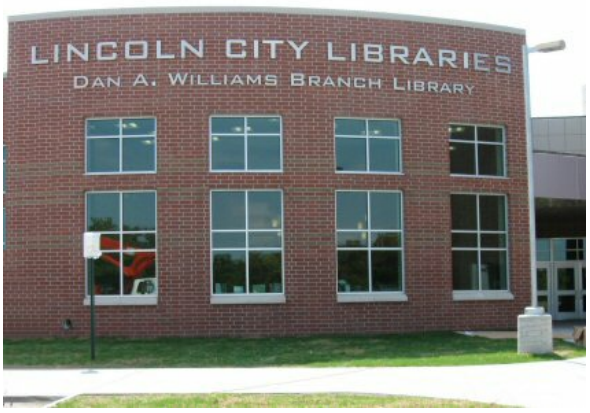
Lincoln City Libraries supports lifelong education for the Lincoln community through its support for learning, literature, and literacy. Within library buildings, people can check out books, DVDs, and CDs, attend special events such as preschool learning times or book groups, use library gathering spaces 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

- None

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 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.	6.6% Participate 55.4% completed	20.0 % Participate 50.0% completed	20% Participate 50% Complete
Outcome	Vibrant City Economy and Quality of Life			
Goal	Provide community services that enhance neighborhoods			
Measure	Maintain per capita check-out rate	8.2	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.	1,026	1,800	1,800



LIBRARY DEPARTMENT

Library Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 8,470,523	$ 8,699,956	$ 9,120,069
Intergovernmental	$ 887,268	$ 888,354	$ 943,341
Fees and Fines	$ 132,527	$ 175,000	$ 165,000
Charges for Services	$ 22,361	$ 30,550	$ 30,550
Interest	$ 31,817	$ 9,500	$ 9,500
Miscellaneous	$ 1,407	$ 450	$ 450
Total Revenues	$ 9,545,903	$ 9,803,810	$ 10,268,910
Personnel Services	$ 6,965,209	$ 7,279,994	$ 7,704,586
Other Services & Charges	$ 1,148,979	$ 1,408,916	$ 1,426,774
Capital Outlay - Equipment	$ 1,021,810	$ 863,000	$ 885,650
Materials & Supplies	$ 139,366	$ 161,000	$ 161,000
Debt Service	$ 90,832	$ 90,900	$ 90,900
Total Expenditures	$ 9,366,196	$ 9,803,810	$ 10,268,910

Lillian Polley Trust	Actual 2019-20	Budget 2020-21	Budget 2021-22
Donations/Contributions	$ 111,722	$ 112,646	$ 117,742
Interest	$ 3,450	$ -	$ -
Total Revenues	$ 115,172	$ 112,646	$ 117,742
Personnel Services	$ 74,747	$ 98,947	$ 103,167
Capital Outlay - Equipment	$ 4,376	$ 10,000	$ 10,000
Other Services & Charges	$ -	$ 250	$ 250
Total Expenditures	$ 79,123	$ 109,197	$ 113,417

Library Keno Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 924,880	$ 920,661	$ 952,884
Total Revenues	$ 924,880	$ 920,661	$ 952,884
Capital Outlay - Equipment	$ 615,983	$ 920,661	$ 952,884
Materials & Supplies	$ 5,010	$ -	$ -
Transfers	$ 297,729	$ 570,300	$ -
Total Expenditures	$ 918,722	$ 1,490,961	$ 952,884

LIBRARY DEPARTMENT

Heritage Room	Actual 2019-20	Budget 2020-21	Budget 2021-22
Donations/Contributions	$ 42,386	$ 33,076	$ 35,089
Interest	$ 1,603	$ -	$ -
Total Revenues	$ 43,989	$ 33,076	$ 35,089
Personnel Services	$ 31,385	$ 32,191	$ 34,927
Total Expenditures	$ 31,385	$ 32,191	$ 34,927

LIBRARY PERSONNEL SUMMARY

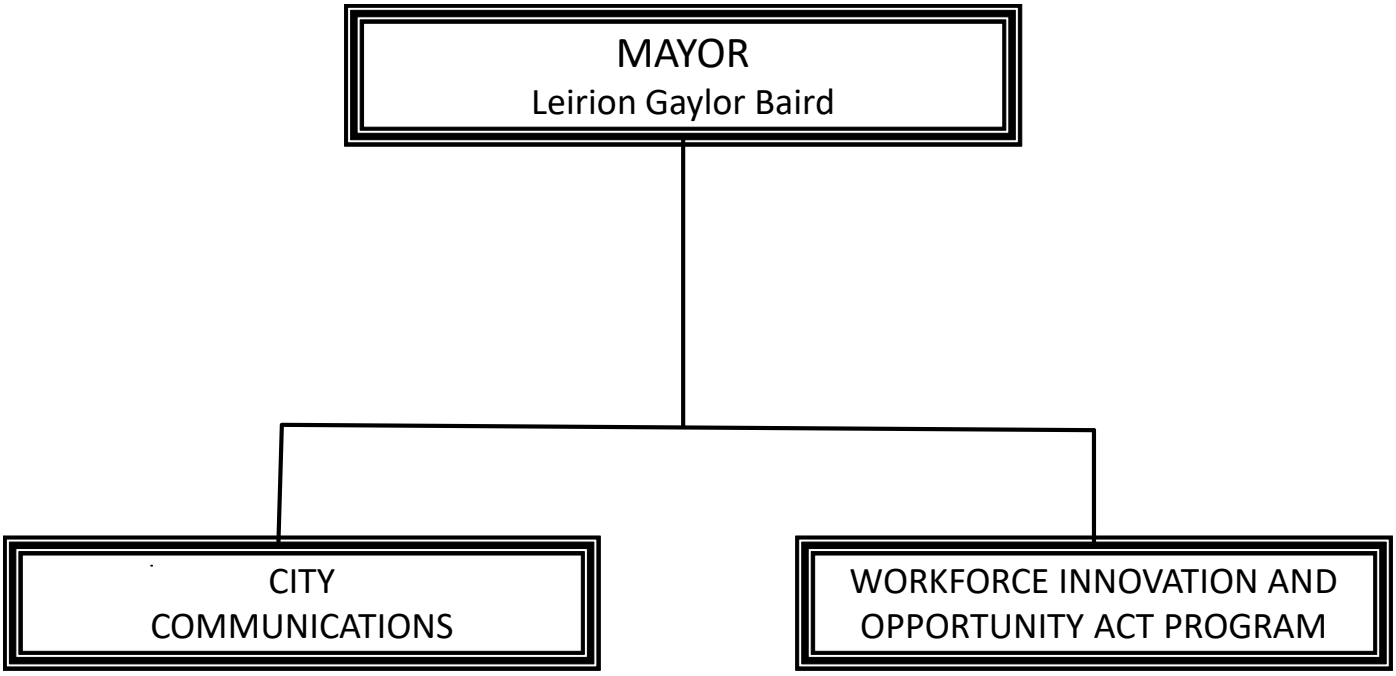
	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
ADMINISTRATION	6.80	7.80	7.80
PUBLIC SERVICE	84.09	84.24	84.24
SUPPORT SERVICES	14.15	12.50	12.50
BUILDINGS & GROUNDS	1.00	1.00	1.00
LIBRARY FUND	**106.04**	**105.54**	**105.54**
DONATIONS FUND	**0.50**	**0.50**	**0.50**
LILLIAN POLLEY TRUST FUND	**1.00**	**1.00**	**1.00**
TOTAL ALL FUNDS	**107.54**	**107.04**	**107.04**

LIBRARY DEPARTMENT

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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	1.00	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	-	1.00	1.00
LIBRARY SERVICE ASSOCIATE	C4114	50.08	49.25	49.25
LIBRARY SERVICE SUPER	A4115	5.75	5.75	5.75
LIBRARIAN	A4116	8.75	9.25	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	17.27	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**	**105.54**	**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				
LIBRARIAN	A4116	-	1.00	1.00
LIBRARY MANAGER	A4117	1.00	-	-
TOTAL LILLIAN POLLEY FUND		**1.00**	**1.00**	**1.00**
TOTAL ALL FUNDS		**107.54**	**107.04**	**107.04**

MAYOR'S DEPARTMENT

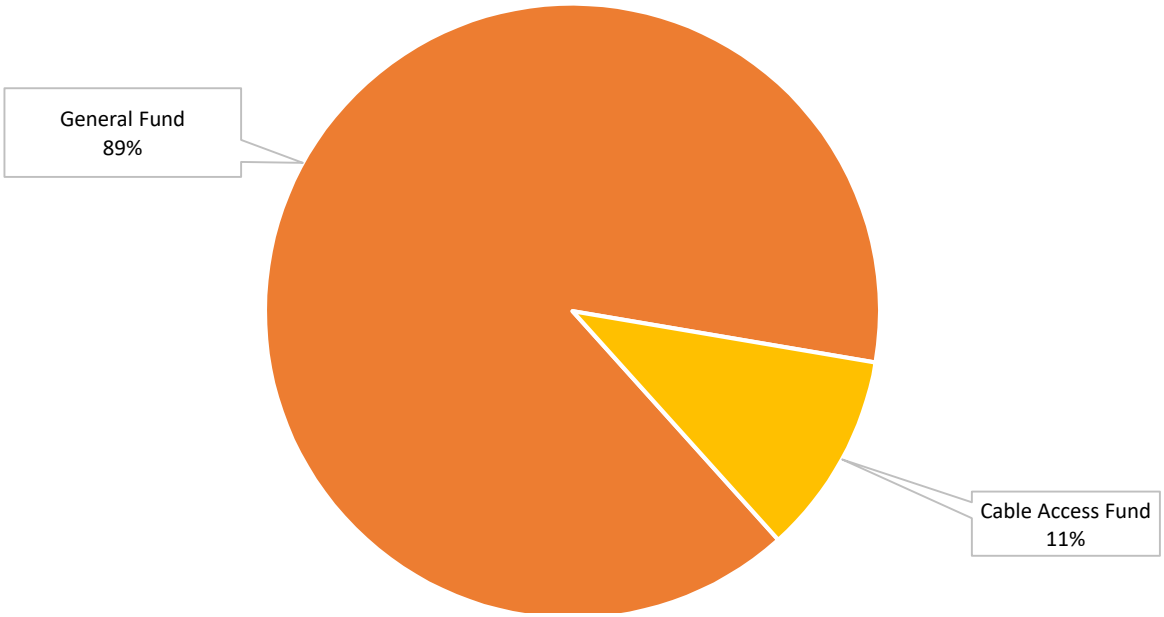


MAYOR'S DEPARTMENT

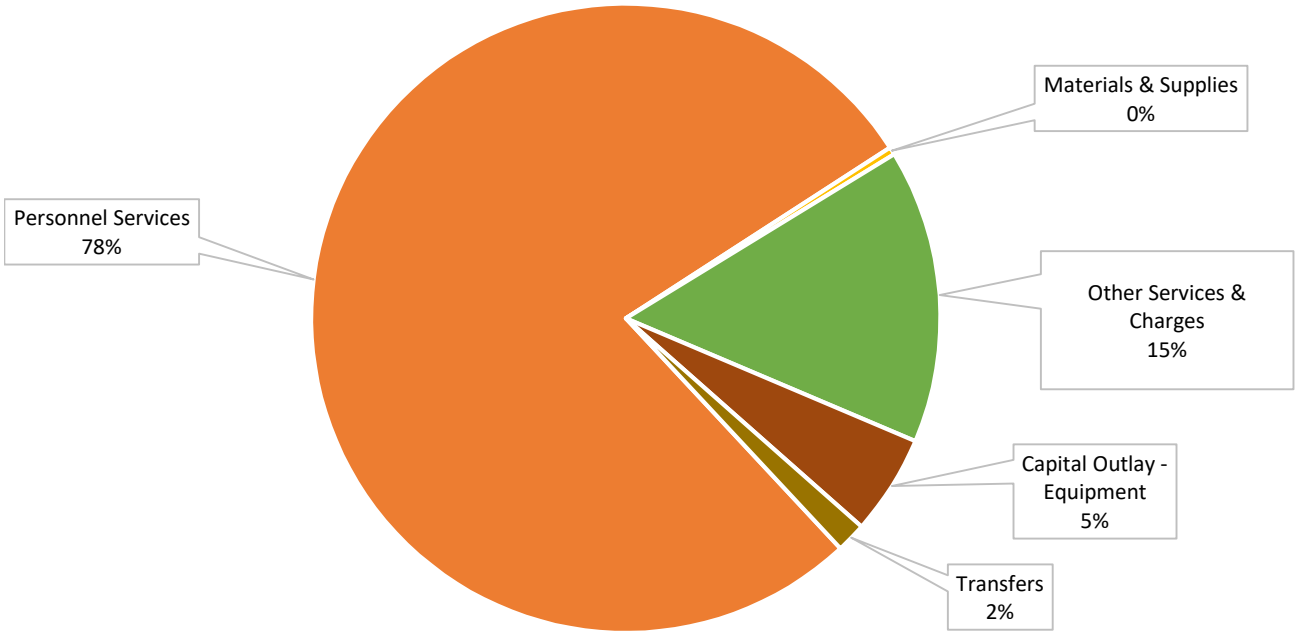
Total Funding Sources 2021-22 - All Funds		
General Fund	$	1,740,988
Cable Access Fund	$	207,864
Total	$	1,948,852

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	1,516,413
Materials & Supplies	$	7,775
Other Services & Charges	$	294,664
Capital Outlay - Equipment	$	100,000
Transfers	$	30,000
Total	$	1,948,852

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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 added a Public Information Specialist to develop a system for regular two-way communications with all departments and divisions as well as an internal communications policy.
- Added a Coordinator for the Ticket To Work Program for a period of 18 months until the program becomes self-sustaining. This program serves individuals with disabilities seeking education and employment.
- Mayor's Office delayed hiring a vacant Excluded Office Specialist in FY 20-21, this budget reflects that position for a full year.
- Added $30,000 General Fund support to improve the City's ability to provide critical health and safety communication to the public at-large to meet increased need for programming.

MAYOR'S DEPARTMENT

General Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Fees and Fines	$ 26,000	$ -	$ -
Intergovernmental	$ 2,414	$ -	$ -
Charges for Services	$ 32,975	$ 61,820	$ 63,394
Transfers	$ 54,047	$ 71,631	$ 72,369
Total Revenue	$ 115,436	$ 133,451	$ 135,763
Personnel Services	$ 1,269,815	$ 1,256,212	$ 1,487,858
Materials & Supplies	$ 1,305	$ 4,175	$ 4,275
Other Services & Charges	$ 182,559	$ 224,084	$ 218,855
Transfers	$ 12,000	$ -	$ 30,000
Total Expenditures	$ 1,465,679	$ 1,484,471	$ 1,740,988

Cable Access Television Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 9,168	$ -	$ -
Fines and Fees	$ 229,988	$ 224,000	$ 224,000
Interest	$ 7,283	$ -	$ -
Total Revenue	$ 246,439	$ 224,000	$ 224,000
Personnel Services	$ 27,437	$ 27,676	$ 28,555
Materials & Supplies	$ 481	$ 3,500	$ 3,500
Other Services & Charges	$ 35,672	$ 65,964	$ 75,809
Capital Outlay - Equipment	$ 133,819	$ 250,000	$ 100,000
Total Expenditures	$ 197,409	$ 347,140	$ 207,864

MAYOR'S DEPARTMENT

MAYOR DEPARTMENT PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
CABLE ACCESS FUND	**0.25**	**0.25**	**0.25**
GENERAL FUND			
City Communications	5.75	5.75	6.75
Mayor's Office	9.95	9.50	10.00
WIOA Administration	1.00	1.00	2.00
TOTAL GENERAL FUND	**16.70**	**16.25**	**18.75**
TOTAL ALL FUNDS	**16.95**	**16.50**	**19.00**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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	1.50	2.00
EXECUTIVE ASSISTANT	W0633	1.00	1.00	1.00
ADMIN ASST TO THE MAYOR	D0653	4.95	5.00	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	-	-
PUBLIC INFO SPEC II	A1642	2.00	3.00	3.00
PUBLIC INFO SPEC III	A1643	0.75	0.75	0.75
PUBLIC INFORMATION SPECIALIST	M1645			1.00
PUBLIC INFORMATION OFFICER	M1645	1.00	1.00	1.00
MAYOR	L1700	1.00	1.00	1.00
DEPT LIAISON/COMPLIANCE	W2023	1.00	-	-
PROGRAM MONITOR	A2260			1.00
PROGRAM MANAGER	A2413	-	1.00	1.00
TOTAL GENERAL FUND		**16.70**	**16.25**	**18.75**
TOTAL ALL FUNDS		**16.95**	**16.50**	**19.00**

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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

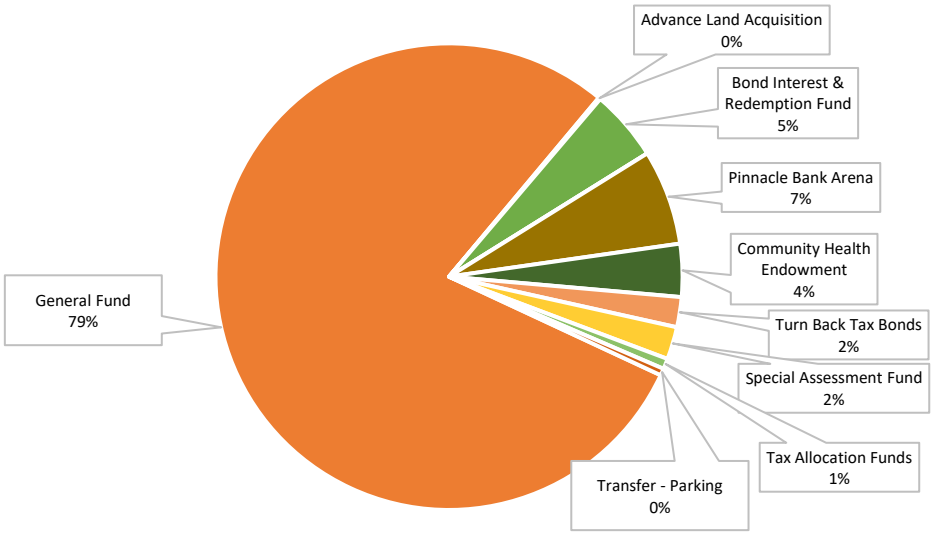
1. Sales Tax Revenue is projected at $6.7 million more than 2020-21 Adopted Budget.
2. Non-restricted interest earnings will be transferred to General Fund to preserve essential tax-funded services ($2.0 million).
3. Joint Budget Committee (JBC) funding is increased 3%.

MISCELLANEOUS BUDGETS

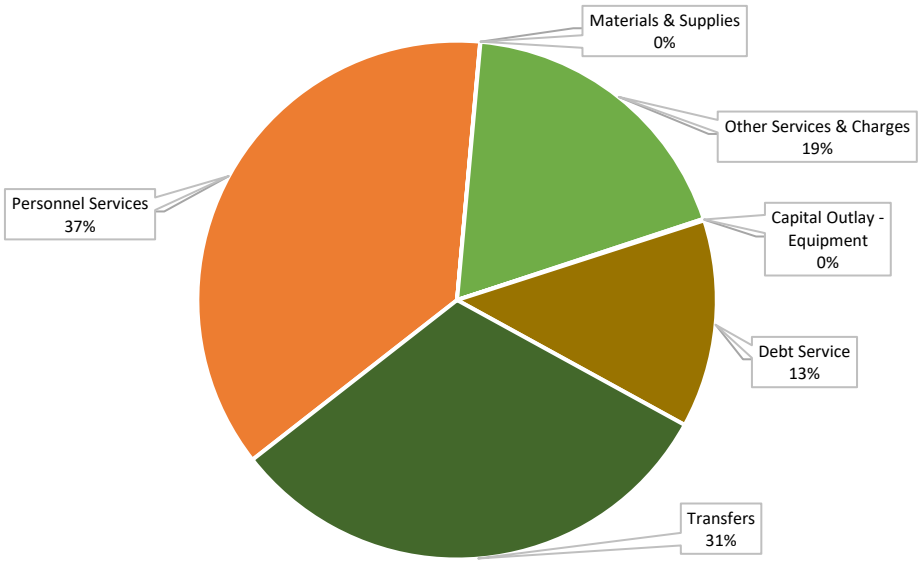
Total Funding Sources 2021-22 - All Funds		
General Fund	$	66,252,694
Advance Land Acquisition	$	110,000
Bond Interest & Redemption Fund	$	4,121,025
Pinnacle Bank Arena	$	5,522,133
Community Health Endowment	$	3,069,796
Turn Back Tax Bonds	$	1,743,131
Special Assessment Fund	$	1,888,603
Tax Allocation Funds	$	609,360
Transfer - Parking	$	400,000
Total	$	83,716,742

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	30,955,586
Materials & Supplies	$	16,472
Other Services & Charges	$	15,477,228
Capital Outlay - Equipment	$	85,000
Debt Service	$	10,854,991
Transfers	$	26,327,465
Total	$	83,716,742

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - All Funds



MISCELLANEOUS BUDGETS

MISCELLANEOUS BUDGETS - REVENUES AND EXPENDITURES BY FUND

Advance Land Acquisition	Actual 2019-20	Budget 2020-21	Budget 2021-22
Misc	$ 850,230	$ -	$ -
Interest	$ 68,669	$ -	$ -
Charges for Services	$ 5,084	$ -	$ -
Total Revenues	$ 923,983	$ -	$ -
Other Services & Charges	$ 5,226	$ 20,000	$ 20,000
Transfers	$ 1,519,600	$ 850,000	$ 90,000
Total Expenditures	$ 1,524,826	$ 870,000	$ 110,000

Bond Interest & Redemption Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 5,847,194	$ 4,152,356	$ 4,108,785
Interest	$ 35,695	$ 12,000	$ 12,240
Total Revenues	$ 5,882,889	$ 4,164,356	$ 4,121,025
Other Services & Charges	$ 52,994	$ -	$ -
Debt Service	$ 7,495,395	$ 4,164,356	$ 4,121,025
Total Expenditures	$ 7,548,389	$ 4,164,356	$ 4,121,025

Cash Reserve Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Interest	$ 283,820	$ -	$ -
Total Revenues	$ 283,820	$ -	$ -
Other Services & Charges	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -

Community Health Endowment	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 8,479		
Interest	$ (2,898,192)	$ 3,623,000	$ 3,123,000
Donations		$ -	$ -
Total Revenues	$ (2,889,713)	$ 3,623,000	$ 3,123,000
Personnel Services	$ 413,194	$ 441,408	$ 482,236
Materials & Supplies	$ 4,041	$ 6,372	$ 6,372
Other Services & Charges	$ 2,308,892	$ 2,582,993	$ 2,581,188
Total Expenditures	$ 2,726,127	$ 3,030,773	$ 3,069,796

MISCELLANEOUS BUDGETS

Pinnacle Bank Arena	Actual 2019-20	Budget 2020-21	Budget 2021-22
Charges for Services	$ 7,045,199	$ 5,041,692	$ 5,272,133
Total Revenues	$ 7,045,199	$ 5,041,692	$ 5,272,133
Personnel Services	$ 4,898,624	$ 3,451,932	$ 3,413,533
Other Services & Charges	$ 3,286,712	$ 2,089,760	$ 2,108,600
Total Expenditures	$ 8,185,336	$ 5,541,692	$ 5,522,133

Special Assessment Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Fees and Fines	$ 1,420,776	$ 1,887,063	$ 1,982,965
Total Revenues	$ 1,420,776	$ 1,887,063	$ 1,982,965
Other Services & Charges	$ 3,363	$ 3,363	$ 3,363
Debt Service	$ 282,525	$ 281,163	$ 285,340
Transfers	$ 2,758,989	$ 1,599,900	$ 1,599,900
Total Expenditures	$ 3,044,877	$ 1,884,426	$ 1,888,603

Tax Allocation Funds	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 14,180,529	$ 1,214,560	$ 1,076,356
Total Revenues	$ 14,180,529	$ 1,214,560	$ 1,076,356
Debt Service	$ 10,948,608	$ 739,802	$ 609,360
Total Expenditures	$ 10,948,608	$ 739,802	$ 609,360

Turn Back Tax Bonds	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 2,160,512	$ 2,204,100	$ 439,675
Interest	$ 39,067	$ -	$ -
Total Revenues	$ 2,199,579	$ 2,204,100	$ 439,675
Other Services & Charges	$ 230,344		
Debt Service	$ 1,990,575	$ 1,751,781	$ 1,743,131
Transfers	$ 378,000	$ 311,893	$ -
Total Expenditures	$ 2,598,919	$ 2,063,674	$ 1,743,131

MISCELLANEOUS BUDGETS

General Fund/Unassigned Revenue	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 24,557	$ 980	$ 980
Taxes	$ 138,003,639	$ 138,195,256	$ 148,758,944
Fees and Fines	$ 512,917	$ 556,700	$ 556,700
Intergovernmental	$ 1,144,417	$ 1,088,163	$ 1,088,163
Interest	$ 8,428,061	$ 11,020,027	$ 12,956,800
Charges for Services	$ 2,254,853	$ 2,942,739	$ 2,915,345
Transfers	$ 1,878,723	$ 1,903,581	$ 1,918,530
Total Revenues	$ 152,247,167	$ 155,707,446	$ 168,195,462

General Fund/Contingency	Actual 2019-20	Budget 2020-21	Budget 2021-22
Transfers	$ -	$ 400,000	$ 400,000
Total Revenues	$ -	$ 400,000	$ 400,000
Other Services & Charges	$ -	$ 765,000	$ 765,000
Transfers	$ 426,354	$ -	$ -
Total Expenditures	$ 426,354	$ 765,000	$ 765,000

General Fund/Debt Service	Actual 2019-20	Budget 2020-21	Budget 2021-22
Taxes	$ 269,433	$ 250,000	$ 250,000
Total Revenues	$ 269,433	$ 250,000	$ 250,000
Debt - Sidewalks (18039)	$ 488,570	$ 490,070	$ 487,020
Debt - Entryway Corridor (18040)	$ 304,887	$ 304,587	$ 306,487
Total Expenditures	$ 793,457	$ 794,657	$ 793,507

General Fund/General Expense	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 14,708	$ -	$ -
Transfers	$ -	$ 270,000	$ 270,000
Total Revenues	$ 14,708	$ 270,000	$ 270,000
Personnel Services	$ 21,915,883	$ 26,430,384	$ 26,982,817
Materials & Supplies	$ 9,329	$ 4,600	$ 4,600
Other Services & Charges	$ 7,683,715	$ 6,716,464	$ 6,561,777
Capital Outlay - Equipment	$ 35,497	$ 85,000	$ 85,000
Capital Outlay - Improvements	$ 1,593	$ -	$ -
Transfers	$ 37,000	$ 441,990	$ -
Total Expenditures	$ 29,683,017	$ 33,678,438	$ 33,634,194

MISCELLANEOUS BUDGETS

General Fund/Interfund Transfers	Actual 2019-20	Budget 2020-21	Budget 2021-22
City Match Federal Programs	$ 62,518	$ 54,876	$ 59,599
City Share of Aging	$ 2,463,211	$ 2,212,718	$ 2,290,438
City Share of Health	$ 4,593,064	$ 4,805,098	$ 5,051,650
City Share of Animal Control	$ 890,448	$ 884,063	$ 939,998
City Share of StarTran	$ 7,421,823	$ 7,506,580	$ 8,265,277
City Share of 9-1-1 Communications	$ 4,493,327	$ 5,221,151	$ 5,701,626
City Share of WIOA	$ 97,421	$ 25,000	$ 25,000
Auditorium CIP Projects	$ 29,251		
Library CIP Projects	$ 861,520	$ -	$ -
City Share - Transp. & Util. Revolv.	$ 227,223	$ 224,953	$ 227,223
City Share of Building & Safety	$ 291,193	$ 1,321,351	$ 1,401,983
Aging CIP Projects			$ 17,472
9-1-1 Com. CIP Projects	$ 3,133	$ -	$ -
City Share - Transportation O & M	$ 511,480	$ 551,250	$ 657,299
Total Expenditures	$ 21,945,612	$ 22,807,040	$ 24,637,565

General Fund/Special Events - 4th of July	Actual 2019-20	Budget 2020-21	Budget 2021-22
Donations/Contributions	$ -	$ 40,000	$ 40,000
Total Revenues	$ -	$ 40,000	$ 40,000
Personnel Services		$ 35,000	$ 35,000
Materials & Supplies	$ 744	$ 3,000	$ 3,000
Other Services & Charges	$ 33	$ 79,000	$ 79,000
Total Expenditures	$ 777	$ 117,000	$ 117,000

General Fund/Special Ev. -Lincoln Marathon	Actual 2019-20	Budget 2020-21	Budget 2021-22
Personnel Services	$ 757	$ 40,000	$ 42,000
Materials & Supplies	$ -	$ 2,500	$ 2,500
Other Services & Charges	$ -	$ 10,000	$ 10,000
Total Expenditures	$ 757	$ 52,500	$ 54,500

General Fund/Street Lights	Actual 2019-20	Budget 2020-21	Budget 2021-22
Other Services & Charges	$ 3,124,017	$ 2,919,700	$ 3,348,300
Debt Service	$ 2,638,072	$ 2,836,703	$ 3,302,628
Transfers		$ -	$ -
Total Expenditures	$ 5,762,089	$ 5,756,403	$ 6,650,928

MISCELLANEOUS BUDGETS

GENERAL FUND/GENERAL EXPENSE - DETAIL

	Actual 2019-20	Budget 2020-21	Budget 2021-22
Vacancy Savings		$ (266,860)	$ -
Health Insurance	$ 17,698,524	$ 19,560,407	$ 19,343,648
Dental Insurance	$ 687,799	$ 757,187	$ 798,173
Life Insurance	$ 114,681	$ 121,223	$ 142,119
Startran Passports	$ 731	$ 1,000	$ 1,000
Pension	$ 1,900,861	$ 2,522,153	$ 2,734,856
FICA		$ 2,789,141	$ 2,995,806
Unemployment Compensation		$ 50,000	$ 50,000
Employee Assistance Program	$ 38,460	$ 44,809	$ 44,809
PEHP	$ 653,700	$ 616,786	$ 623,048
Deferred Compensation	$ 193,782	$ 234,538	$ 249,358
New Pension Plan	$ 627,345	$ -	$ -
TOTAL PERSONNEL	**$ 21,915,883**	**$ 26,430,384**	**$ 26,982,817**
Office Supplies	$ 689	$ 2,600	$ 2,600
Media/Publications	$ -	$ 1,000	$ 1,000
Other Oper Supplies	$ 244	$ 1,000	$ 1,000
Postage	$ 8,396	$ -	$ -
TOTAL MATERIALS & SUPPLIES	**$ 9,329**	**$ 4,600**	**$ 4,600**
Misc Contractual Services	$ 103,613	$ 281,500	$ 309,000
Auditing Service	$ 114,000	$ 127,450	$ 131,000
Consultant Services	$ 21,418	$ 6,180	$ 6,190
Data Processing Service	$ 582,936	$ 482,311	$ 497,285
System Develop - I.S.	$ 709,208	$ -	$ -
Software	$ 264,175	$ 310,730	$ 335,730
Delivery Service	$ 2,640	$ 3,000	$ 3,000
Demolition of Bldgs	$ 176,325	$ 30,000	$ 30,000
State/Federal Lobbying	$ 97,700	$ 127,000	$ 127,000
Shared Serv - Corrections	$ -	$ 20,000	$ 20,000
Shared Serv - Human Serv Adm	$ 207,949	$ 272,990	$ 271,997
Shared Serv - Civil Defense	$ 229,215	$ 245,088	$ 241,695
Shared Serv - Public Def	$ 473,732	$ 497,419	$ 522,290
Temporary Help Services	$ 220		
Human Serv Contracts	$ 631,933	$ 674,379	$ 693,734
City-Wide Payroll System	$ 1,782,194	$ 391,536	$ 405,167
Oracle Financial System	$ 304,585	$ 706,700	$ 706,700
Interpreters	$ 390		
Meals and Parking	$ 78		
Schools & Conferences	$ 1,548	$ -	$ -
Photocopying	$ 33	$ -	$ -
Printing	$ 2,478	$ 20,000	$ 20,000

MISCELLANEOUS BUDGETS

General Expense Detail (continued)	Actual 2019-20	Budget 2020-21	Budget 2021-22
Property Insurance	$ 26,143	$ 26,313	$ 27,364
Electricity - Bldg & Grnd	$ -	$ 2,000	$ 2,000
Telephone	$ 263	$ 400	$ 400
City Share Linc Center Ma	$ 344,484	$ 448,742	$ 476,083
Minor Bldg & Grnds Impr	$ 315,326	$ 342,570	$ 350,770
Other Equip Maint & Repai	$ 25,000	$ 25,000	$ 25,000
Problem Resolution Team	$ 3,305	$ 20,000	$ 20,000
Graffiti Abatement	$ 22,851	$ 25,000	$ 25,000
Advertising/Media Serv	$ 7,222	$ 7,500	$ 7,500
Committee Expense	$ -	$ 1,000	$ 1,000
Education & Training	$ 7,500		
Election Expense	$ 153,377	$ 395,000	$ 50,000
Industrial Promotion	$ 710,000	$ 765,000	$ 765,000
Court & Litigation Costs	$ 78,833	$ 100,000	$ 100,000
Memberships & Subscriptions	$ 100,064	$ 127,300	$ 131,900
Public Relations	$ 400	$ 5,000	$ 5,000
Fees Paid to State of NE	$ 145	$ 200	$ 200
Credit Card/Bank Fees	$ 40,108	$ 52,000	$ 55,000
Presentation/Training Mat'l	$ -	$ 1,000	$ 1,000
Witness Fees	$ 966	$ 10,000	$ 10,000
Building/Misc Permits	$ 4,299	$ 10,000	$ 10,000
Reimbursement for Services	$ 707		
Property Taxes	$ -	$ 10,000	$ 10,000
City Sh-Impact Fees(LowInc)		$ 20,000	$ 20,000
City Sh-Impact Fees (Ec Dev)	$ 84,004	$ 60,000	$ 60,000
Pershing Post Closure Costs	$ 52,348	$ 66,156	$ 87,772
TOTAL OTHER SERVICES & CHARGES	**$ 7,683,715**	**$ 6,716,464**	**$ 6,561,777**
Data Processing Equipment	$ 35,497	$ 85,000	$ 85,000
TOTAL CAPITAL OUTLAY - EQUIPMENT	**$ 35,497**	**$ 85,000**	**$ 85,000**
City Share of Spec Assess	$ 1,593	$ -	$ -
TOTAL CAPITAL OUTLAY - IMPROVEMENTS	**$ 1,593**	**$ -**	**$ -**
Cash Transfers Out	$ 37,000	$ -	
O & M Transfers		$ 441,990	$ -
TOTAL TRANSFERS	**$ 37,000**	**$ 441,990**	**$ -**
TOTAL GENERAL FUND/GENERAL EXPENSE	**$ 29,683,017**	**$ 33,678,438**	**$ 33,634,194**

PINNACLE BANK ARENA BUDGET

PINNACLE BANK ARENA
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING AUGUST 31, 2022

Event Income	
Direct Event Income	
Rental Income	915,650
Service Income	2,611,300
Service Expenses	(3,504,583)
Total Direct Event Income	22,367
Ancillary Income	
F & B Concessions	1,611,434
F & B Catering	220,886
Novelty Sales	132,530
F & B Premium	146,564
Parking	295,126
Total Ancillary Income	2,406,539
Other Event Income	
Premium	90,100
Ticket Commissions	736,060
Facility Fees	371,068
Total Other Event Income	1,197,228
Total Event Income	3,626,133
Other Operating Income	1,046,000
JPA Operational Increment	600,000
Gross Income	5,272,133
Operating Expenses	
Salaries and Wages	4,202,959
Payroll Taxes & Benefits	996,217
Labor Allocations to Events	(1,785,643)
Net Salaries and Benefits	3,413,533
Contracted Services	4,000
General and Administrative	375,400
Operating	82,700
Repairs & Maintenance	6,300
Operational Supplies	140,500
Insurance	207,700
Utilities	1,071,000
Management Fees	221,000
Total Operating Expenses	5,522,133
Net Income (Loss)	(250,000)

COMMUNITY HEALTH ENDOWMENT BUDGET

FY2021/22 Budget
Community Health Endowment

		FY2021/22
I.	**Administration**	
	A. Personnel	
	1. Salaries	351,291
	2. Pension	21,667
	3. Payroll Taxes/Benefits	109,278
	SUBTOTAL PERSONNEL	**$482,236**
	B. Operating Expenses	
	1. Printing/Duplicating/Postage	8,515
	2. Office Equipment/Supplies	6,372
	3. Telephone/Computer Services	20,315
	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	603
	11. Misc.	756
	12. Audit	10,450
	13. Payroll Services	3,400
	14. Public Officials Bond	2,767
	15. Professional Services	6,026
	SUBTOTAL OPERATING EXPENSES	**$87,560**
	TOTAL ADMINISTRATION	**$569,796**
II.	**Community Disbursements**	**$2,500,000**
	TOTAL BUDGET	**$3,069,796**

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PARKS & RECREATION DEPARTMENT

DIRECTOR OF PARKS & RECREATION
Lynn Johnson

Budget Administration
Special Projects

PARK OPERATIONS

Parks & Special Events
Public Gardens
Trails
Community Forestry & EAB response
Ballfields
Greenways & Conservation Areas

RECREATION

Young & Adult Recreation Programs & Facilities
Special Needs Recreation Programs
Outdoor Pools & Aquatics Programs
Team Sports Programs
Outdoor Education Programs & Facilities

PLANNING AND FACILITIES

Planning and Construction
Facilities Maintenance

MUNICIPAL GOLF

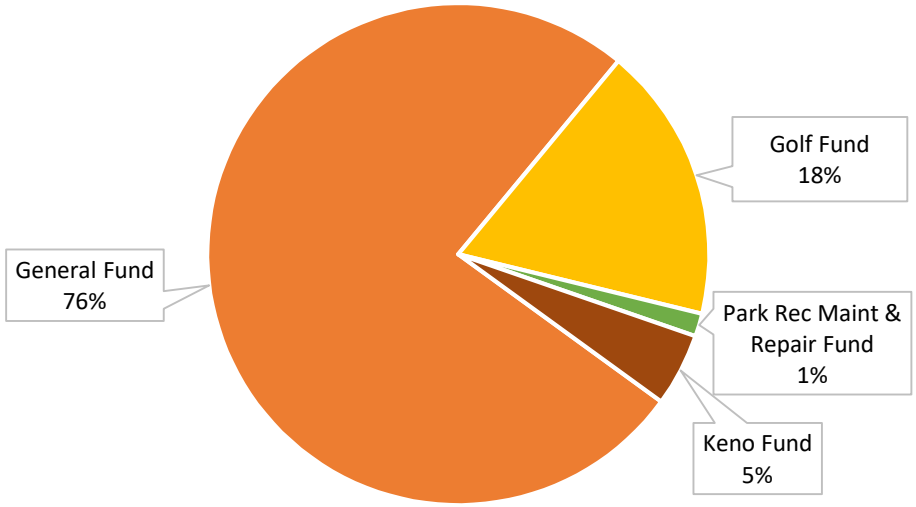
Maintenance
Business Operations
Player Development
Programming

PARKS & RECREATION DEPARTMENT

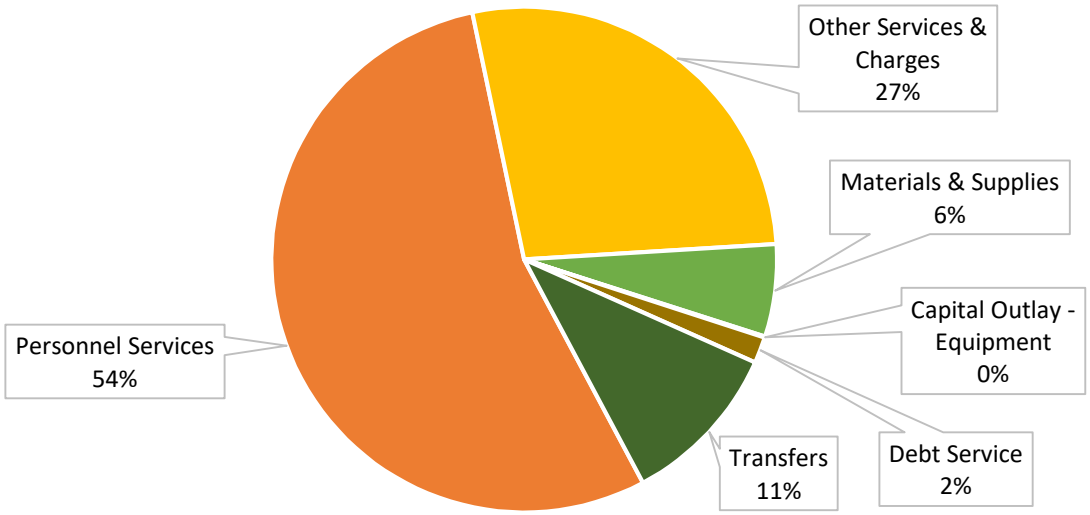
Total Funding Sources 2021-22 - All Funds	
General Fund	$ 18,903,830
Golf Fund	$ 4,427,818
Park Rec Maint & Repair Fund	$ 370,200
Keno Fund	$ 1,168,000
Total	$ 24,869,848

Total Expenditures Budget 2021-22- All Funds	
Personnel Services	$ 13,549,849
Other Services & Charges	$ 6,794,475
Materials & Supplies	$ 1,465,440
Capital Outlay	$ 22,000
Debt Service	$ 415,884
Transfers	$ 2,622,200
Total	$ 24,869,848

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22- 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 130 parks and 134 miles of trails, three public gardens, malls and plazas, public art and display fountains, 120,000 public trees, 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

- Shift mowing of medians and boulevards to Lincoln Transportation and Utilities.
- Increase 1.0 FTE Laborer I and 1.08 FTE unclassified worker to increase mowing frequency in active use areas.
- Decrease 0.35 FTE Department Liaison/Compliance.
- Reduce 1.06 FTE Intermediate Worker in Recreation Centers.
- Increase in 1.0 FTE Golf Laborer I.

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 Target
Outcome	Strong and Resilient City			
Goal	Preserve and manage natural areas			
Measure	Remove 800 public ash trees annually.	623	1,041	800
Outcome	Strong and Resilient City			
Goal	Preserve and manage natural areas			
Measure	Plant 800 trees to replace public ash trees annually.	852	1,629	800
Outcome	Strong and Resilient City			
Goal	Preserve and manage natural areas			
Measure	Treat 1,700 public ash trees annually.	NA	700	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%	86%	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	3.71	3.71

PARKS & RECREATION DEPARTMENT

General Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 2,509	$ 1,230	$ 1,230
Fees and Fines	$ 3,090	$ 3,125	$ 3,125
Intergovernmental	$ 30,528	$ 66,444	$ 67,387
Charges for Services	$ 1,576,298	$ 3,285,181	$ 3,311,315
Donations/Contributions	$ 20,782	$ 78,219	$ 27,951
Transfers	$ -	$ 50,000	$ -
Total Revenues	$ 1,633,207	$ 3,484,199	$ 3,411,008
Capital Outlay - Equipment	$ 230,649	$ 22,000	$ 22,000
Personnel Services	$ 9,602,189	$ 11,058,038	$ 11,658,586
Materials & Supplies	$ 634,617	$ 788,315	$ 788,465
Other Services & Charges	$ 4,156,157	$ 4,962,979	$ 5,369,226
Debt Service	$ 63,506	$ 63,553	$ 63,553
Transfers	$ 844,846	$ 1,064,200	$ 1,002,000
Total Expenditures	$ 15,531,964	$ 17,959,085	$ 18,903,830

Golf Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 24,243	$ 23,800	$ 23,800
Fees and Fines	$ 4,400,518	$ 3,812,031	$ 4,030,830
Interest	$ 1,232	$ -	$ -
Charges for Services	$ 333,446	$ 317,677	$ 326,007
Donations/Contributions	$ 809	$ 1,000	$ 1,000
Total Revenues	$ 4,760,248	$ 4,154,508	$ 4,381,637
Personnel Services	$ 1,749,482	$ 1,757,349	$ 1,891,263
Materials & Supplies	$ 660,554	$ 676,175	$ 676,975
Other Services & Charges	$ 1,512,877	$ 1,423,845	$ 1,390,249
Debt Service	$ 184,512	$ 191,397	$ 352,331
Transfers	$ 103,396	$ 117,000	$ 117,000
Total Expenditures	$ 4,210,821	$ 4,165,766	$ 4,427,818

Keno Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 2,003,907	$ 1,994,766	$ 2,064,583
Total Revenues	$ 2,003,907	$ 1,994,766	$ 2,064,583
Other Services & Charges	$ 58,000	$ 35,000	$ 35,000
Capital Outlay - Improvements	$ 149,547	$ -	$ -
Transfers	$ 1,454,809	$ 1,613,000	$ 1,133,000
Total Expenditures	$ 1,662,356	$ 1,648,000	$ 1,168,000

PARKS & RECREATION DEPARTMENT

Parks and Rec Maintenance & Repair Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Interest	$ 13,698	$ -	$ -
Charges for Services	$ 561,764	$ 375,697	$ 375,697
Total Revenues	$ 575,462	$ 375,697	$ 375,697
Transfers	$ 326,792	$ 409,600	$ 370,200
Total Expenditures	$ 326,792	$ 409,600	$ 370,200

PARKS & RECREATION PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
DEPT ADMINISTRATION	12.50	6.95	6.60
PARKS	121.63	124.02	123.94
RECREATION	120.76	123.49	122.30
TOTAL GENERAL FUND	**254.89**	**254.46**	**252.84**
GOLF FUND	**30.70**	**29.82**	**30.82**
TOTAL ALL FUNDS	**285.59**	**284.28**	**283.66**

POSITION DETAIL

	Position Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
OFFICE ASSISTANT	N1030	6.25	5.75	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	1.00	2.00	2.00
ACCOUNT CLERK III	N1122	1.50	0.75	0.75
ACCOUNTANT	A1125	0.75	0.85	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	0.00	0.00
DEPT LIAISON/COMPLIANCE	W2023	1.00	1.35	1.00
PROGRAM MONITOR	A2260	1.00	0.00	0.00
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

PARKS & RECREATION DEPARTMENT

POSITION DETAIL

	Position Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND				
ATHLETICS SUPERVISOR	A4020	2.00	3.00	3.00
LEARNING CENTER SUPER.	A4022	6.00	5.00	5.00
ENTRY LEVEL WORKER	U4901	5.47	5.47	5.47
INTERMEDIATE LEVEL WORKER	U4902	56.48	55.11	54.05
PARA-PROFESSIONAL/TECHNIC	U4903	11.94	11.71	11.71
PROFESSIONAL/TECH WORKER	U4904	1.96	2.56	2.56
POOL MANAGER	U4907	2.61	2.61	2.61
RECREATION AIDE I	U4910	9.00	7.32	7.32
RECREATION AIDE II	U4912	2.14	2.17	2.04
SEASONAL PARKS LABORER	U4914	21.08	24.10	23.02
LABORER I	N5008	16.00	14.00	15.00
LABORER II	N5009	11.00	11.00	11.00
MAINT REPAIR WORKER I	N5105	4.00	5.00	5.00
MAINT REPAIR WORKER II	N5106	12.00	9.00	9.00
MAINTENANCE SUPERVISOR	C5107	1.00	0.00	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	1.00	1.00
COMM OUTREACH FORESTER	A5508	0.00	0.00	1.00
GARDENER	N5510	2.00	5.00	5.00
PARK HORTICULTURIST	A5511	2.00	2.00	2.00
PARK PLANNER I	A5513	4.00	4.00	3.00
PARK PLANNER II	A5514	1.60	1.60	1.60
ARBORIST I	N5516	14.00	14.00	14.00
ARBORIST II	N5517	6.00	7.00	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	2.00	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		**254.89**	**254.46**	**252.84**

PARKS & RECREATION DEPARTMENT

POSITION DETAIL

	Position Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GOLF FUND				
ACCOUNT CLERK II	N1121			
ACCOUNT CLERK III	N1122	0.50	0.25	0.25
ACCOUNTANT	A1125	0.25	0.15	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	14.92	14.92
LABORER I	N5008	2.00	1.00	2.00
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	4.00	4.00
PARKS OPER COORDINATOR	A5533	1.00	1.00	1.00
TOTAL GOLF FUND		**30.70**	**29.82**	**30.82**
TOTAL ALL FUNDS		**285.59**	**284.28**	**283.66**

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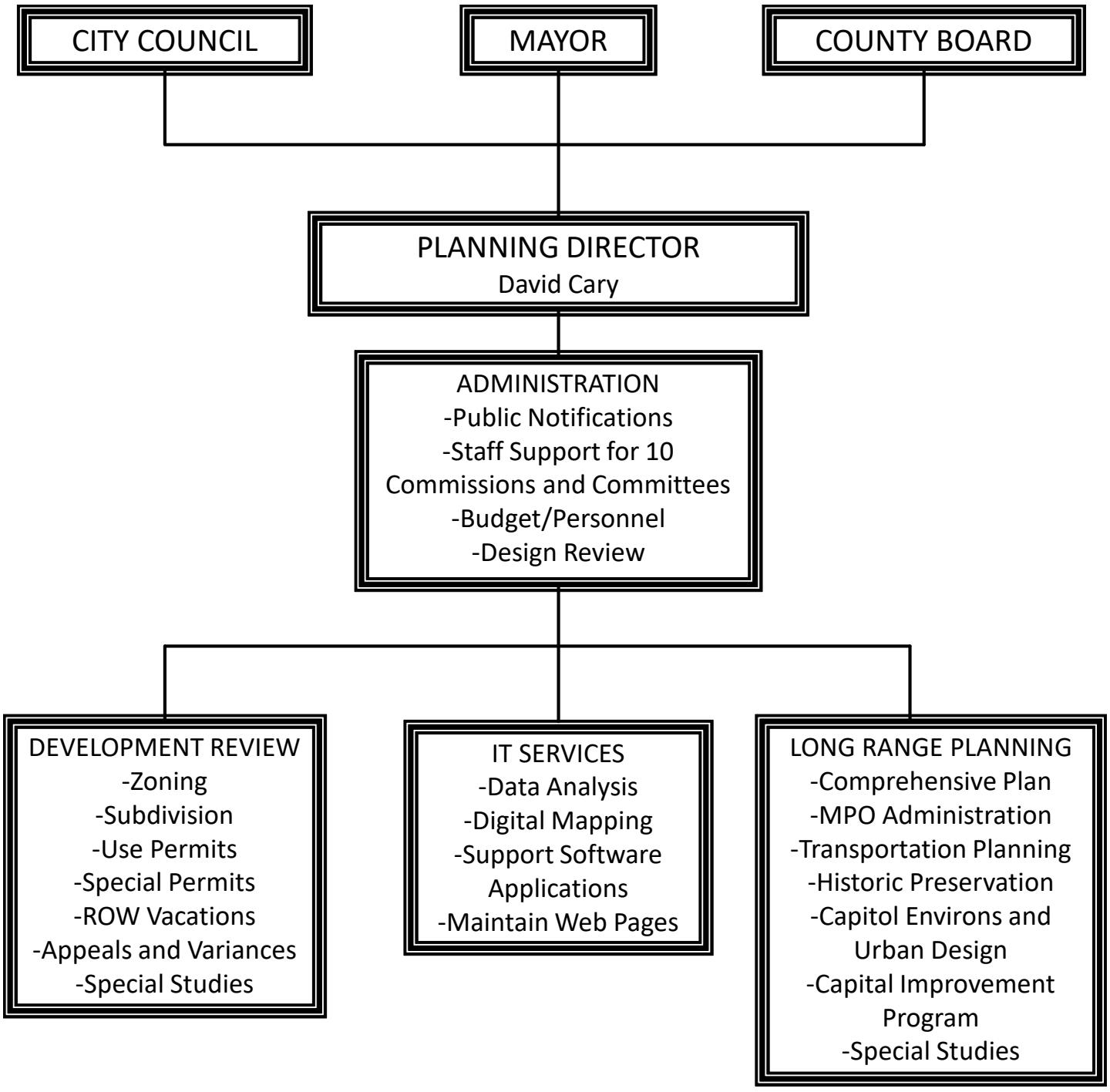
PLANNING DEPARTMENT

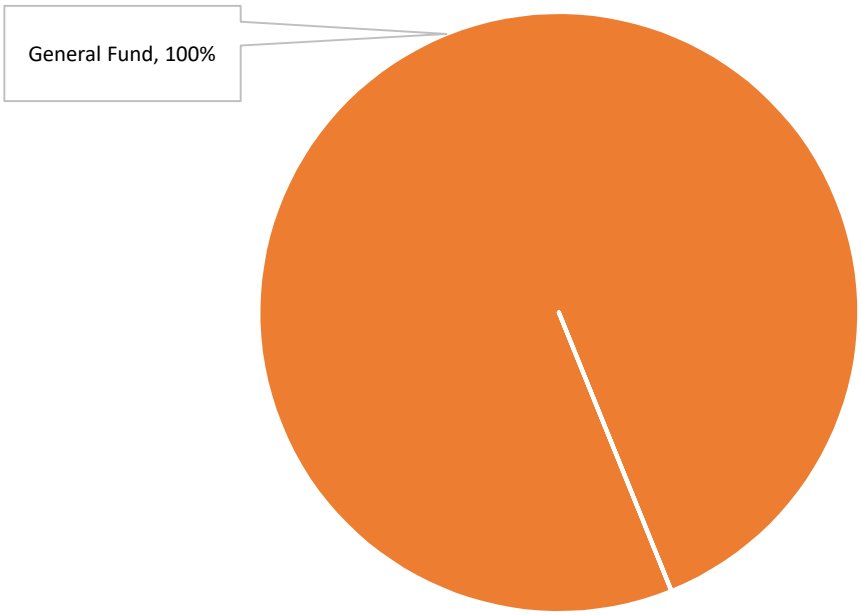


PLANNING DEPARTMENT

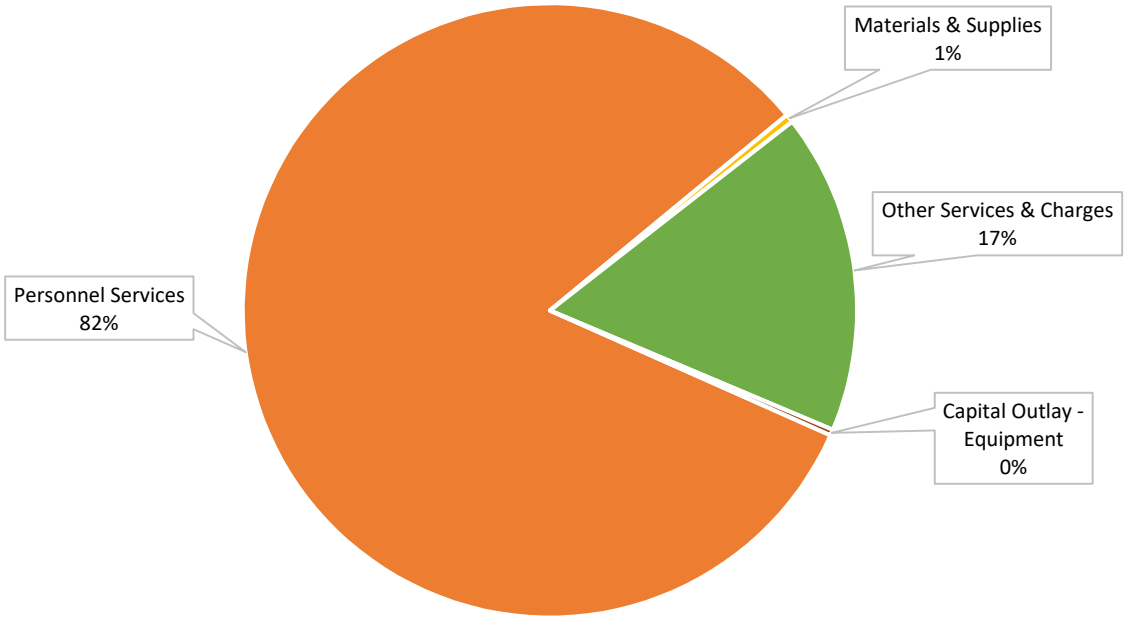
Total Funding Sources 2021-22 - All Funds		
General Fund	$	2,155,436
Total	$	2,155,436

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	1,774,992
Materials & Supplies	$	9,700
Other Services & Charges	$	364,144
Capital Outlay - Equipment	$	6,600
Total	$	2,155,436

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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

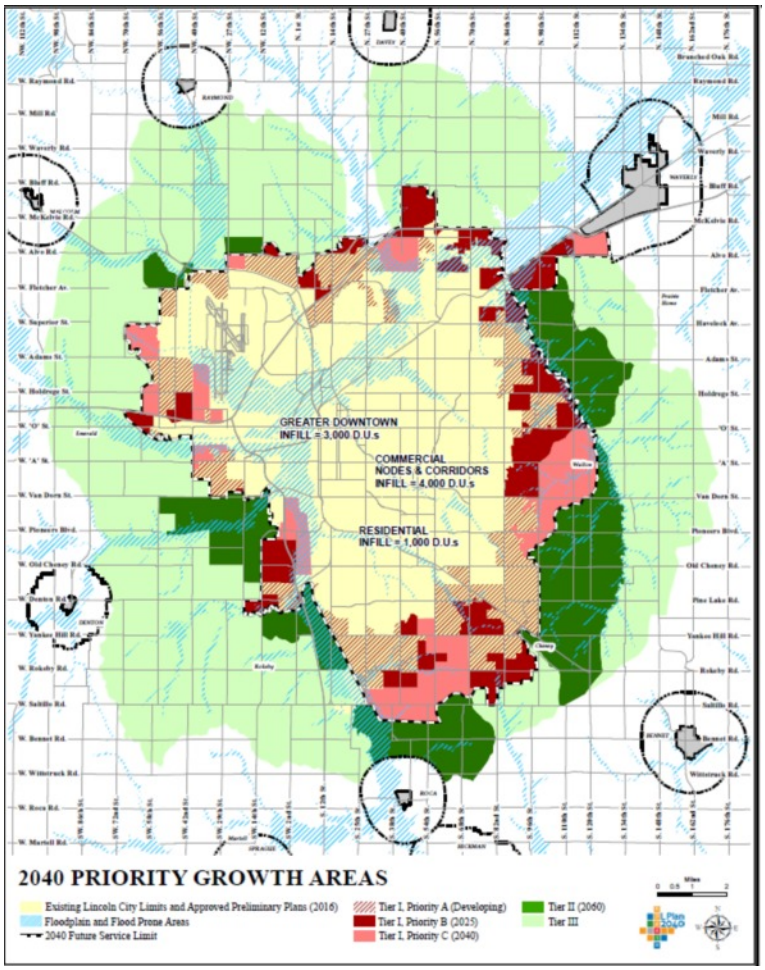
- A 1.7% application fee increase is proposed for FY 21-22, it reflects the most recent year over year annualized Consumer Price Index for the Midwest Region. The proposed 2.26% fee increase included in the FY 20-21 budget was not implemented.
- Added an Administrative Aide II position to assist with continued efficient service to the community.

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 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	62.00%	60%	60%
Measure	Vibrant City Economy and Quality of Life			
Outcome	Efficient & effective application of public resources			
Goal	Maintain a healthy lot supply	15.9 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% (128 out of 128)	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 %)	360% National to 235% Lincoln	Nat'l >Lincoln	Nat'l >Lincoln

PLANNING DEPARTMENT

General Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 28	$ 100	$ 100
Fees and Fines	$ 234,734	$ 223,922	$ 234,917
Intergovernmental	$ 800,390	$ 751,040	$ 789,659
Charges for Services	$ 270	$ 10	$ 10
Total Revenue	$ 1,035,422	$ 975,072	$ 1,024,686
Personnel Services	$ 1,700,540	$ 1,597,422	$ 1,774,992
Materials & Supplies	$ 8,439	$ 11,700	$ 9,700
Other Services & Charges	$ 282,994	$ 358,244	$ 364,144
Transfers	$ 17,000	$ -	$ -
Capital Outlay - Equipment	$ 9,491	$ 19,392	$ 6,600
Total Expenditures	$ 2,018,464	$ 1,986,758	$ 2,155,436



PLANNING DEPARTMENT

PLANNING PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
ADMINISTRATION	4.00	4.00	5.00
DEVELOPMENT REVIEW	7.00	7.00	7.00
LONG RANGE PLANNING	7.00	6.00	6.00
INFO. TECHNICAL SERVICES	3.00	3.00	3.00
TOTAL GENERAL FUND	**21.00**	**20.00**	**21.00**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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 AIDE II	A1632			1.00
ADMINISTRATIVE OFFICER	A1633	1.00	1.00	1.00
TRANSPORTATION PLANNER	A2012	1.00	1.00	1.00
PLANNER I	A2110	6.00	4.00	4.00
PLANNER II	A2111	4.00	5.00	5.00
PRINCIPAL PLANNER	A2113	2.00	2.00	2.00
INTERIM PLANNING DIRECTOR	M2116	1.00		
PLANNING DIRECTOR	D2115		1.00	1.00
TOTAL GENERAL FUND		**21.00**	**20.00**	**21.00**

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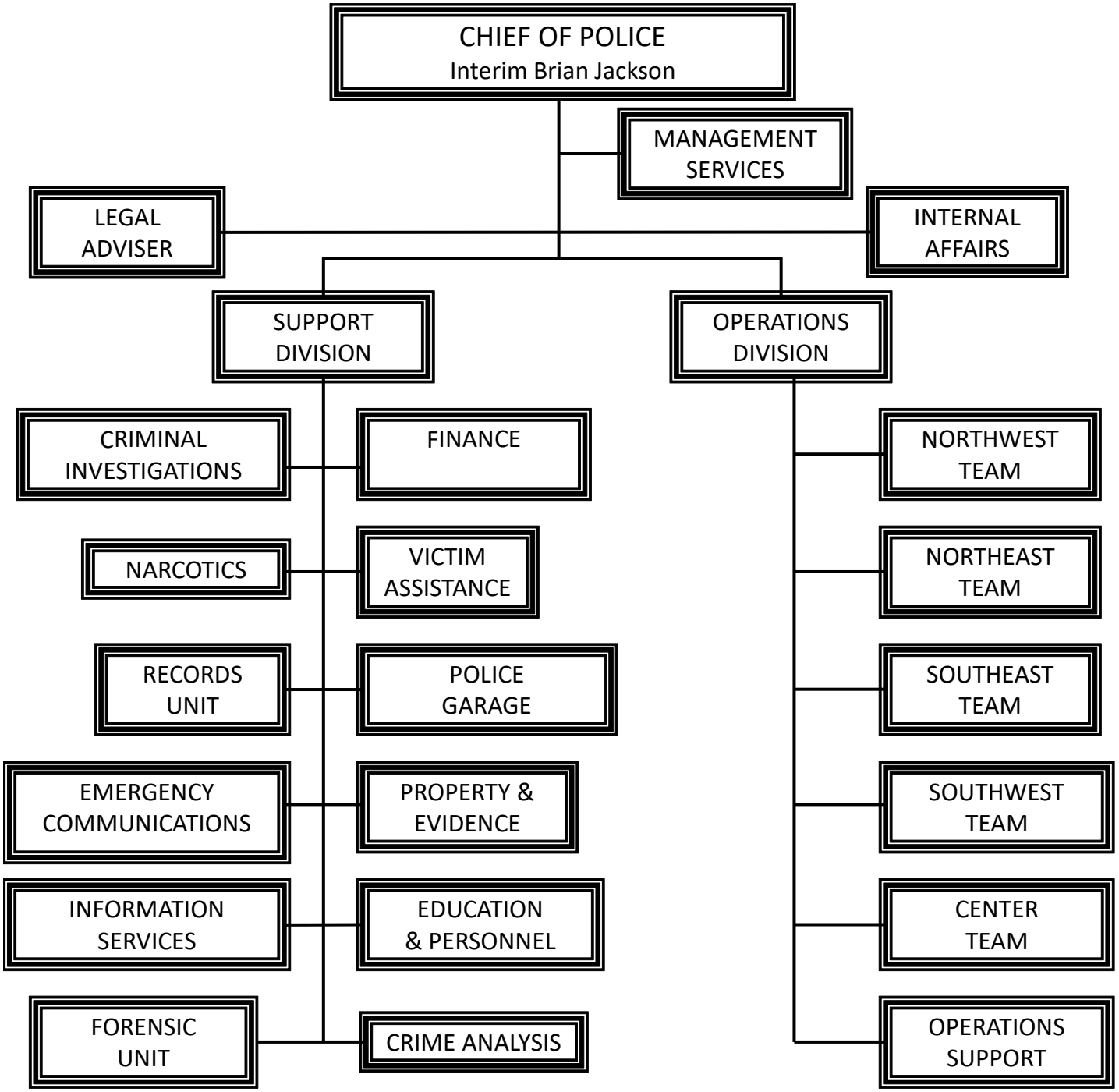
POLICE DEPARTMENT

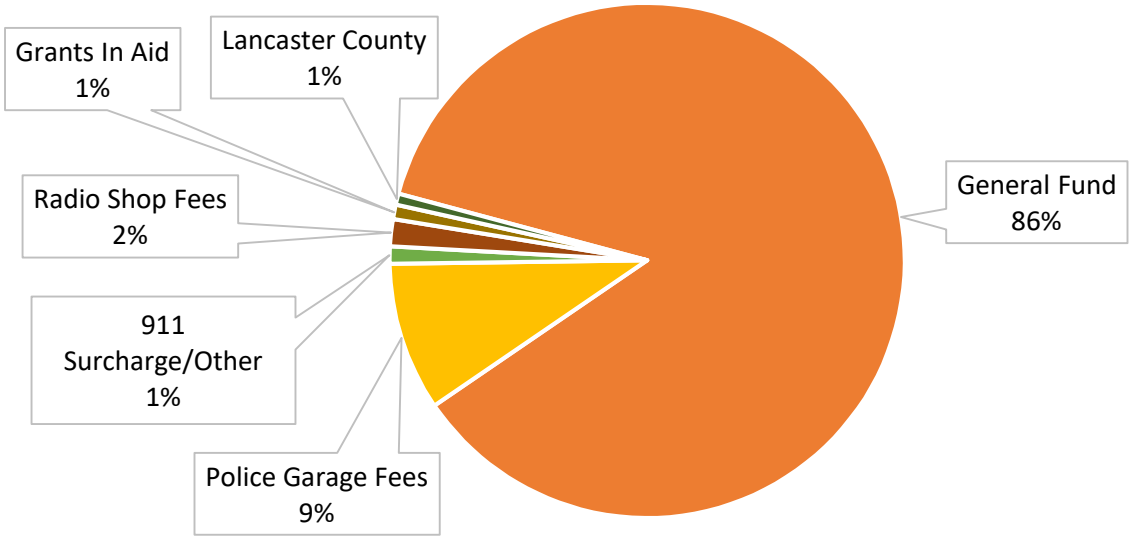


POLICE DEPARTMENT

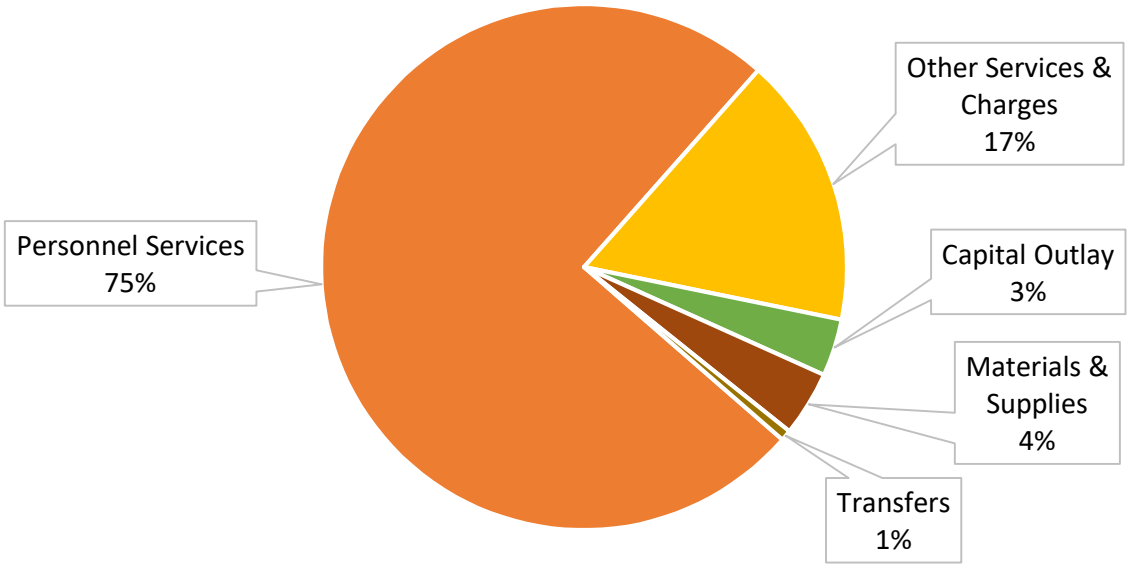
Total Funding Sources 2021-22 - All Funds		
General Fund	$	51,849,895
Police Garage Fees	$	5,644,942
911 Surcharge/Other	$	640,000
Radio Shop Fees	$	1,019,680
Grants In Aid	$	550,494
Lancaster County	$	410,508
Total	$	60,115,519

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	45,191,514
Other Services & Charges	$	10,008,463
Capital Outlay	$	2,109,500
Materials & Supplies	$	2,418,904
Transfers	$	387,138
Total	$	60,115,519

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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

- Reduction of 1.0 FTE Sexual Assault Police Officer in Grants in Aid Funding due to not receiving grant.
- Additional 1.0 FTE Communication Center Dispatcher.
- Additional 1.0 FTE School Resource Officer.
- Additional 5.0 FTE Police Officers.

Outcome, Goals and Performance Measures

		2019-2020 Actuals	2020-2021 Target	2021-2022 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 (460 offenses per 100,000 residents)	446 offenses per 100,000	460 offenses per 100,000	460 offenses per 100,000
Outcome	Safe and Healthy City			
Goal	Maintaining a low crime rate			
Measure	Maintain a respsonse time of 10 minutes or less to priority 1 and 2 dispatched calls 80% of the time	84%	80%	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?”	80%	75%	75%

POLICE DEPARTMENT

General Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 138,731	$ 60,000	$ 60,000
Intergovernmental	$ 436,139	$ 500,000	$ 599,146
Charges for Services	$ 62,871	$ 80,500	$ 81,000
Total Revenues	$ 637,741	$ 640,500	$ 740,146
Personnel Services	$ 32,690,326	$ 34,083,252	$ 36,929,195
Materials & Supplies	$ 690,181	$ 702,480	$ 707,480
Other Services & Charges	$ 6,633,262	$ 8,208,385	$ 8,114,456
Transfers	$ 1,450,000	$ 348,413	$ 387,138
Capital Outlay - Equipment	$ 429,888	$ 55,180	$ 10,000
Total Expenditures	$ 41,893,657	$ 43,397,710	$ 46,148,269

911 Communications Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 8	$ -	$ -
Fees and Fines	$ 938,334	$ 720,000	$ 640,000
Intergovernmental	$ 676,122	$ 373,477	$ 410,508
Interest	$ 49,112	$ -	$ -
Charges for Services	$ 32,000	$ -	$ -
Transfers	$ 4,493,327	$ 5,221,151	$ 5,701,626
Total Revenues	$ 6,188,903	$ 6,314,628	$ 6,752,134
Personnel Services	$ 4,981,190	$ 5,182,247	$ 5,593,567
Materials & Supplies	$ 12,433	$ 47,300	$ 47,300
Other Services & Charges	$ 736,550	$ 1,060,082	$ 1,086,267
Capital Outlay - Equipment	$ 21	$ 25,000	$ 25,000
Total Expenditures	$ 5,730,194	$ 6,314,629	$ 6,752,134

Grants in Aid Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 575,960	$ 414,590	$ 429,692
Charges for Services	$ 234,789	$ -	
Transfers	$ 180,000	$ 348,413	$ 387,138
Total Revenues	$ 990,749	$ 763,003	$ 816,830
Personnel Services	$ 721,900	$ 510,221	$ 550,494
Materials & Supplies	$ 19,891	$ -	$ -
Other Services & Charges	$ 249,817	$ -	$ -
Total Expenditures	$ 991,608	$ 510,221	$ 550,494

POLICE DEPARTMENT

Radio Maintenance Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 319,342	$ 377,831	$ 377,831
Intergovernmental	$ 540,143	$ 532,434	$ 532,434
Interest	$ 19,774	$ -	$ -
Charges for Services	$ 534,678	$ 97,000	$ 97,000
Total Revenues	$ 1,413,937	$ 1,007,265	$ 1,007,265
Personnel Services	$ 605,793	$ 614,424	$ 638,557
Materials & Supplies	$ 44,475	$ 44,600	$ 44,600
Other Services & Charges	$ 304,370	$ 294,592	$ 298,523
Capital Outlay - Equipment	$ 19,568	$ 38,000	$ 38,000
Total Expenditures	$ 974,206	$ 991,616	$ 1,019,680

Police Garage Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 852,491	$ 599,500	$ 552,000
Intergovernmental	$ 4,854,644	$ 4,821,266	$ 4,843,173
Interest	$ 76,671	$ -	
Charges for Services	$ 138,292	$ 100,000	$ 100,000
Transfers	$ 270,000	$ -	$ -
Total Revenues	$ 6,192,098	$ 5,520,766	$ 5,495,173
Personnel Services	$ 1,454,856	$ 1,430,282	$ 1,479,701
Materials & Supplies	$ 1,147,773	$ 1,562,335	$ 1,619,524
Other Services & Charges	$ 464,573	$ 498,783	$ 509,217
Capital Outlay - Equipment	$ 1,659,188	$ 2,030,000	$ 2,036,500
Transfers	$ 1,544,879	$ -	$ -
Total Expenditures	$ 6,271,269	$ 5,521,400	$ 5,644,942

POLICE PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
MANAGEMENT	11.00	11.00	11.00
SUPPORT	134.13	129.63	129.63
OPERATIONS	263.00	272.00	278.00
TOTAL GENERAL FUND	**408.13**	**412.63**	**418.63**
POLICE GARAGE FUND	**15.00**	**15.00**	**15.00**
GRANTS-IN-AID FUND			
VICTIM WITNESS	3.00	3.00	3.00
SEXUAL ASSAULT	0.00	1.00	0.00
YOUTH COM. OUTREACH-225126	1.00	1.00	1.00
DOMESTIC VIOLENCE	1.00	1.00	1.00
TOTAL GRANTS-IN-AID FUND	**5.00**	**6.00**	**5.00**
9-1-1 COMMUNICATIONS	**57.88**	**58.25**	**59.25**
RADIO MAINTENANCE	**6.00**	**6.00**	**6.00**
TOTAL ALL FUNDS	**492.00**	**497.88**	**503.88**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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 III	N1122	1.00	1.00	1.00
TECHNOLOGY SUPT SPEC I	C1495	1.00	3.00	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	0.00	0.00
POLICE OFFICER	P3110	276.00	281.00	287.00
POLICE SERGEANT	P3112	52.00	53.00	53.00
POLICE CAPTAIN	M3123	15.00	15.00	15.00
ASSISTANT CHIEF OF POLICE	W3125	1.00	1.00	1.00
CHIEF OF POLICE	D3126	1.00	1.00	1.00

POLICE DEPARTMENT

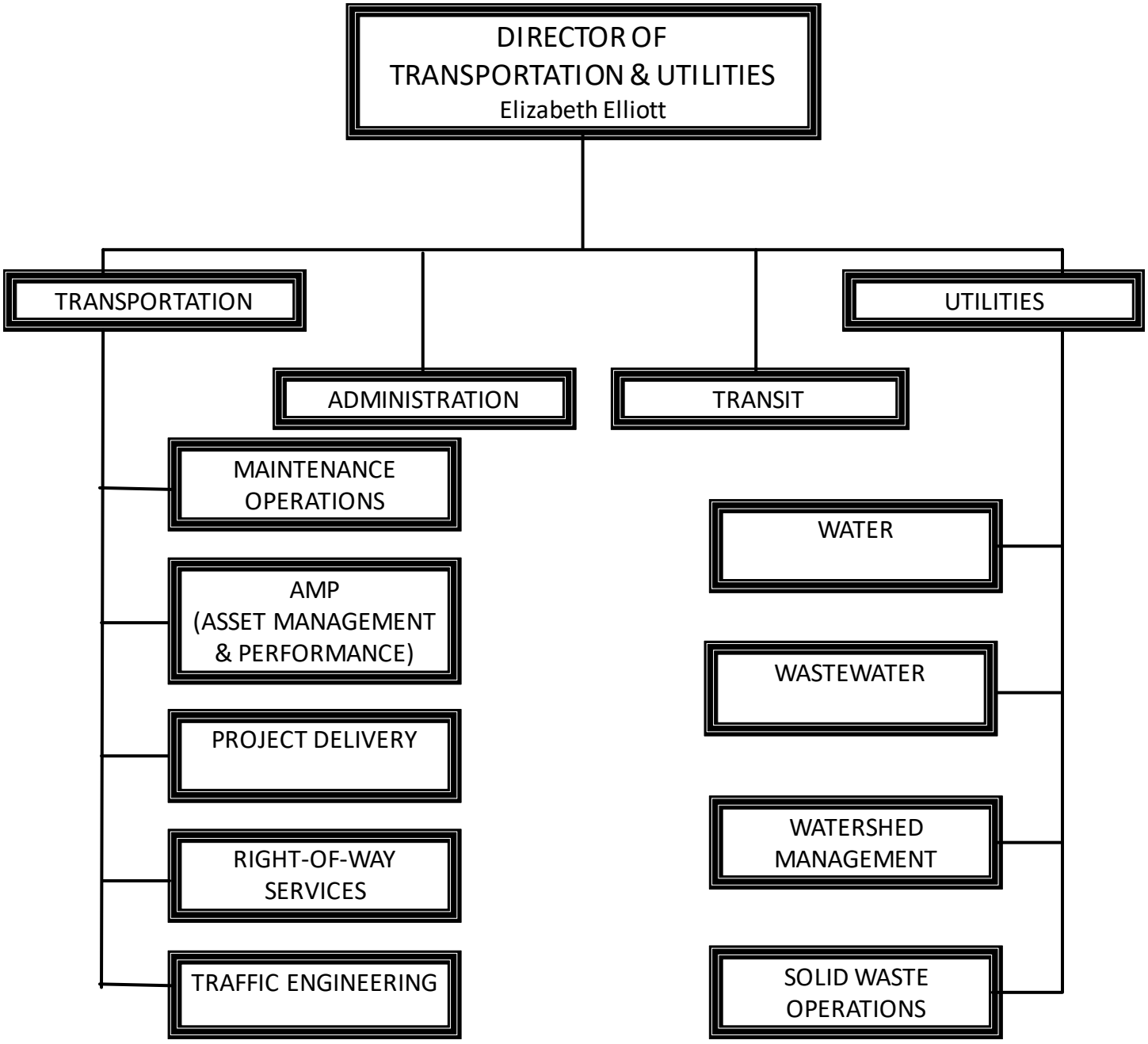
POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND				
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	M3136	1.00	1.00	1.00
POLICE PROP/EVIDENCE MGR	A3138	1.00	1.00	1.00
POLICE RECORDS TECHNICIAN	N3139	26.63	25.63	25.63
POLICE RECORDS SUPERVISOR	C3140	4.00	3.00	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	2.00	2.00
CRIME ANALYST	C3149	2.00	3.00	3.00
PROFESSIONAL/TECH WORKER	U4904	1.50	0.00	0.00
POLICE TRAINEE	U4975	1.00	0.00	0.00
TOTAL GENERAL FUND		**408.13**	**412.63**	**418.63**
POLICE GARAGE FUND				
SENIOR OFFICE ASSISTANT	N1032	0.00	1.00	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	3.00	3.00
AUTOMOTIVE MECHANIC	N5116	7.00	6.00	6.00
AUTOMOTIVE BODY TECH	N5119	0.00	1.00	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	2.00	1.00
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**	**6.00**	**5.00**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
9-1-1 COMMUNICATIONS				
SYSTEMS SPECIALIST III	C1516	1.00	0.00	0.00
POLICE CAPITAN	C3123	0.00	1.00	1.00
PUBLIC SAFETY DISPATCHER	C3158	27.00	32.00	33.00
SR PUBLIC SAFE DISPATCHER	C3159	22.00	17.00	17.00
PUB SAFETY DISPATCH SUPER	C3160	5.00	6.00	6.00
COMMUNICATIONS COORDINATOR	M3161	1.00	0.00	0.00
COMMUNICATIONS SUPER	A3162	1.00	1.00	1.00
PROFESSIONAL/TECH WORKER	U4904	0.88	1.25	1.25
TOTAL 9-1-1 COMMUNICATIONS		**57.88**	**58.25**	**59.25**
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		**492.00**	**497.88**	**503.88**

TRANSPORTATION & UTILITIES DEPARTMENT

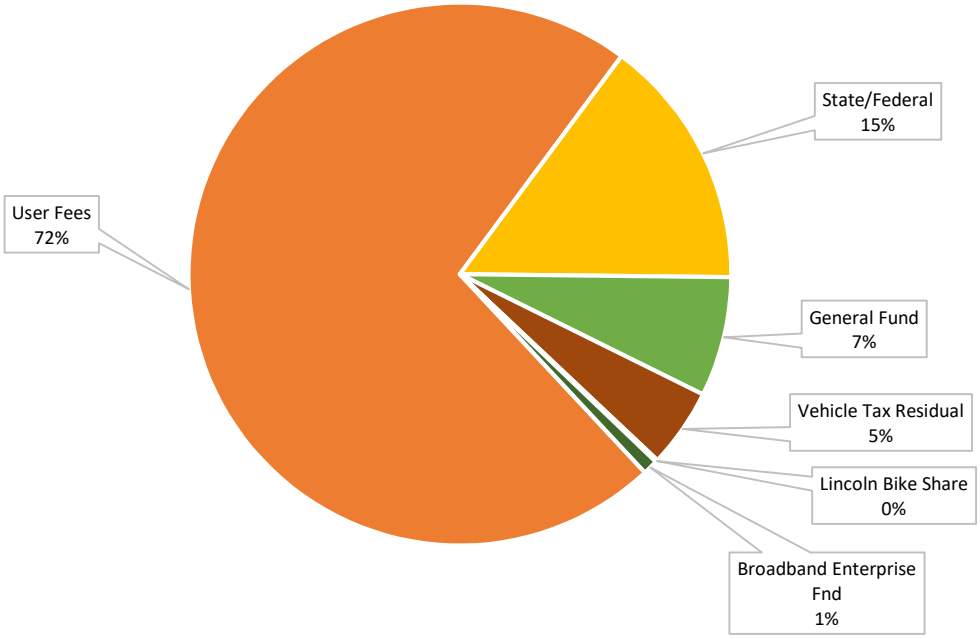


TRANSPORTATION & UTILITIES DEPARTMENT

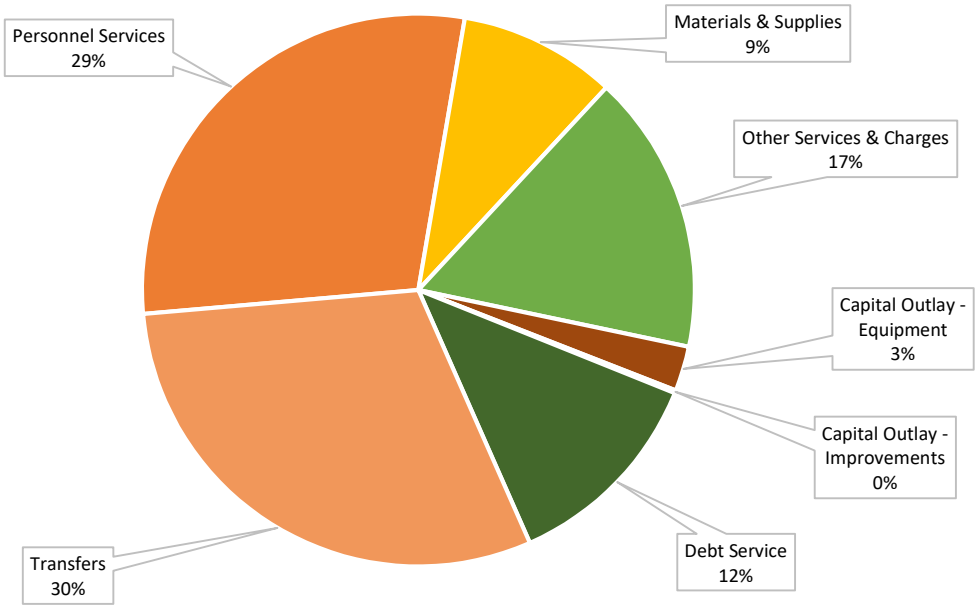
Total Funding Sources 2021-22 - All Funds		
User Fees	$	147,040,566
State/Federal	$	30,644,807
General Fund	$	14,548,727
Vehicle Tax Residual	$	9,595,775
Lincoln Bike Share	$	284,250
Broadband Enterprise Fnd	$	1,824,933
Total	$	203,939,058

Total Expenditures Budget 2021-22 - All Funds		
Personnel Services	$	59,308,033
Materials & Supplies	$	18,777,083
Other Services & Charges	$	33,440,531
Capital Outlay - Equipment	$	5,370,480
Capital Outlay - Improvements	$	312,688
Debt Service	$	25,105,657
Transfers	$	61,624,586
Total	$	203,939,058

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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

- Water rates increase 6% to meet operating and CIP needs.
- Wastewater rates increase 4% to meet operating and CIP needs.
- Solid Waste rates increase 5% to meet operating and CIP needs.
- 1 FTE Solid Waste Landfill Operator III position added mid- year in FY 20-21 becomes a full position.
- 1 FTE Landfill Operator I to provide the service of clearing illegally dumped materials, illegally dumped recyclables, monitoring and maintaining recycling collection sites.
- 1 FTE StarTran Operations Training Coordinator is added to create a greater culture of safety and help meet new regulations regarding Safety Management Systems.
- 1 FTE Apprentice Mechanic position is added to assist with fleet inspections, reduce fleet breakdowns and improve overall safety.
- Fleet Maintenance reflects a 25% increase of $90,000 for Drainage equipment and a 25% increase of $148,136 for Parks equipment.
- Added a $78,486 General Fund subsidy to fund the COPS debt service for sidewalks.
- Transferred the portion of median and boulevard maintenance that Parks was doing to LTU and funding this with Street Maintenance funds.
- Added 1 FTE Traffic Sign Worker and equipment to perform crosswalk and symbol maintenance. This is funded by a reduction in contractual services for this work resulting in a zero impact in cost.
- Added funding in Fleet Services to pay the debt payments for the COPS used to purchase snow equipment.

TRANSPORTATION & UTILITIES DEPARTMENT

Outcome, Goals and Performance Measures

		2019-2020 Actual	2020-2021 Target	2021-2022 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	2,045 pounds/person	1,825 pounds/person	1,800 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	0.64%	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	0.55%	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)	78.4%	85%	85%
Outcome	Strong and Resilient City			
Goal	Provide StarTran para-transit 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 with a productivity of less than 60% of average (13.2 pass/hour is average)			
Measure	Number of routes with a productivity of less than 60% of average	0	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 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ -	$ -	$ -
Taxes	$ 40,000	$ 80,000	$ 80,000
Interest	$ 2,597	$ -	$ -
Charges for Services	$ 1,553,240	$ 1,550,793	$ 1,564,559
Transfers	$ 100,000	$ 100,000	$ 100,000
Total Revenue	$ 1,695,837	$ 1,730,793	$ 1,744,559
Personnel Services	$ 433,248	$ 388,757	$ 402,919
Materials & Supplies	$ 325,402	$ 251,500	$ 277,500
Other Services & Charges	$ 776,203	$ 391,503	$ 424,514
Capital Outlay - Equipment	$ 301	$ 20,000	$ 20,000
Transfers	$ 598	$ 700,000	$ 700,000
Total Expenditures	$ 1,535,752	$ 1,751,760	$ 1,824,933

Fleet Services Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 325,448	$ 331,085	$ 335,186
Intergovernmental	$ 5,162,240	$ 8,517,646	$ 9,376,683
Interest	$ 37,854	$ -	$ -
Charges for Services	$ 547,739	$ 469,200	$ 469,200
Total Revenue	$ 6,073,281	$ 9,317,931	$ 10,181,069
Personnel Services	$ 1,366,653	$ 1,391,619	$ 1,446,434
Materials & Supplies	$ 1,447,419	$ 2,035,674	$ 2,228,272
Other Services & Charges	$ 1,506,204	$ 1,733,735	$ 1,786,196
Capital Outlay - Equipment	$ 963,560	$ 3,098,530	$ 3,460,607
Debt Service	$ -	$ -	$ 374,423
Transfers	$ 1,419	$ -	$ -
Total Expenditure	$ 5,285,255	$ 8,259,558	$ 9,295,932

TRANSPORTATION & UTILITIES DEPARTMENT

General Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 5,069	$ -	$ -
Fees and Fines	$ 3,000	$ -	$ -
Intergovernmental	$ 49,037	$ -	$ -
Charges for Services	$ 917	$ -	$ -
Donations/Contributions	$ 500	$ -	$ -
Transfers	$ 50,000	$ 50,000	$ 50,000
Total Revenue	$ 108,523	$ 50,000	$ 50,000
Personnel Services	$ 1,192,511	$ 1,279,321	$ 1,370,080
Materials & Supplies	$ 40,452	$ 67,791	$ 67,791
Other Services & Charges	$ 923,969	$ 856,859	$ 958,180
Capital Outlay - Equipment	$ 14,742	$ 20,000	$ 19,700
Capital Outlay-Improvements	$ 6,516	$ 7,500	$ 7,688
Transfers	$ 2,880,865	$ 1,633,965	$ 2,915,890
Total Expenditures	$ 5,059,055	$ 3,865,436	$ 5,339,329

Lincoln Bike Share Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 46,234	$ -	$ -
Interest	$ -	$ -	$ -
Charges for Services	$ 45,984	$ 55,000	$ 60,000
Transfers	$ 100,000	$ -	$ -
Donations/Contributions	$ 119,000	$ 200,000	$ 72,000
Total Revenue	$ 311,218	$ 255,000	$ 132,000
Other Services & Charges	$ 267,311	$ 356,000	$ 284,250
Capital Outlay - Equipment	$ 46,140	$ 50,000	$ -
Total Expenditures	$ 313,451	$ 406,000	$ 284,250

Municipal Services Center Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 925	$ -	$ -
Intergovernmental	$ 2,468,807	$ 2,520,600	$ 2,597,667
Interest	$ 45,285	$ -	$ -
Charges for Services	$ 412,084	$ 499,411	$ 448,922
Total Revenue	$ 2,927,101	$ 3,020,011	$ 3,046,589
Personnel Services	$ 490,358	$ 493,441	$ 516,146
Materials & Supplies	$ 16,062	$ -	$ -
Other Services & Charges	$ 592,563	$ 757,368	$ 759,212
Capital Outlay - Equipment	$ -	$ 100,000	$ 100,000
Capital Outlay-Improvements	$ -	$ 305,000	$ 305,000
Debt Service	$ 1,352,031	$ 1,349,912	$ 1,346,474
Transfers	$ 507	$ -	$ -
Total Expenditures	$ 2,451,521	$ 3,005,721	$ 3,026,832

TRANSPORTATION & UTILITIES DEPARTMENT

Solid Waste Management Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 478,197	$ 209,980	$ 209,980
Taxes	$ 3,886,443	$ 4,975,056	$ 6,521,893
Fees and Fines	$ 9,925,173	$ 9,052,997	$ 9,166,175
Intergovernental	$ 181,722	$ -	$ -
Interest	$ 197,909	$ -	$ -
Charges for Services	$ 503,228	$ 607,286	$ 607,286
Total Revenue	$ 15,172,672	$ 14,845,319	$ 16,505,334
Personnel Services	$ 3,034,698	$ 3,153,562	$ 3,364,558
Materials & Supplies	$ 1,311,415	$ 1,622,005	$ 1,620,415
Other Services & Charges	$ 6,291,426	$ 4,448,548	$ 4,449,759
Capital Outlay - Equipment	$ 172,873	$ 170,000	$ 170,000
Debt Service	$ 1,158,291	$ 1,812,215	$ 1,789,371
Transfers	$ 1,580,281	$ 5,247,173	$ 5,089,226
Total Expenditures	$ 13,548,984	$ 16,453,503	$ 16,483,329

StarTran Operating Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 197,440	$ 156,500	$ 156,500
Fees and Fines	$ 1,995,196	$ 3,020,001	$ 3,078,927
Intergovernmental	$ 3,627,538	$ 2,955,291	$ 2,908,076
Charges for Services	$ 108,071	$ 141,500	$ 141,500
Transfers	$ 7,421,823	$ 7,506,580	$ 8,265,277
Total Revenue	$ 13,350,068	$ 13,779,872	$ 14,550,280
Personnel Services	$ 10,645,365	$ 10,851,378	$ 11,571,443
Materials & Supplies	$ 1,529,707	$ 1,445,271	$ 1,487,578
Other Services & Charges	$ 1,180,722	$ 1,483,223	$ 1,491,259
Capital Outlay - Equipment	$ 192	$ -	$ -
Transfers	$ 697,558	$ -	$ -
Total Expenditures	$ 14,053,544	$ 13,779,872	$ 14,550,280

StarTran Planning Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 17,489	$ 229,997	$ 238,398
Transfers	$ 22,167	$ 54,876	$ 59,599
Total Revenue	$ 39,656	$ 284,873	$ 297,997
Personnel Services	$ 245,260	$ 282,873	$ 295,997
Other Services & Charges	$ 2,180	$ 2,000	$ 2,000
Total Expenditures	$ 247,440	$ 284,873	$ 297,997

TRANSPORTATION & UTILITIES DEPARTMENT

Transportation & Utilities Revolving Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 12,679	$ -	$ -
Fees and Fines	$ 689,577	$ 257,250	$ 257,250
Intergovernmental	$ 10,514,705	$ 6,713,613	$ 6,793,877
Charges for Services	$ 3,967,705	$ 3,989,954	$ 4,091,953
Interest	$ 1,809	$ -	$ -
Transfers	$ 227,223	$ 981,336	$ 981,336
Total Revenue	$ 15,413,698	$ 11,942,153	$ 12,124,416
Personnel Services	$ 8,529,401	$ 8,150,800	$ 8,527,716
Materials & Supplies	$ 18,361	$ 45,340	$ 35,340
Other Services & Charges	$ 3,228,156	$ 3,037,610	$ 3,050,576
Capital Outlay - Equipment	$ 164,620	$ 31,000	$ 11,000
Capital Outlay - Improvements	$ 584,456	$ -	$ -
Transfers	$ 175,144	$ 180,000	$ 185,000
Total Expenditures	$ 12,700,138	$ 11,444,750	$ 11,809,632

Transportation O & M Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 8,081	$ 10,550	$ 10,550
Fees and Fines	$ 446,931	$ 377,850	$ 377,850
Intergovernmental	$ 27,309,863	$ 27,229,335	$ 27,498,333
Interest	$ 694,907	$ 20,500	$ 20,500
Charges for Services	$ 893,817	$ 505,000	$ 505,000
Transfers	$ 9,746,417	$ 10,052,017	$ 10,253,074
Total Revenue	$ 39,100,016	$ 38,195,252	$ 38,665,307
Personnel Services	$ 10,436,368	$ 12,192,984	$ 12,807,589
Materials & Supplies	$ 2,672,621	$ 2,704,381	$ 2,830,189
Other Services & Charges	$ 8,349,185	$ 9,188,858	$ 9,509,347
Capital Outlay - Equipment	$ 435,484	$ 174,293	$ 137,273
Debt Service	$ -	$ 4,917,575	$ 5,949,834
Transfers	$ 18,667,623	$ 7,780,300	$ 10,475,470
Total Expenditures	$ 40,561,281	$ 36,958,391	$ 41,709,702

TRANSPORTATION & UTILITIES DEPARTMENT

Wastewater Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 4,062,710	$ 1,245,811	$ 1,245,811
Interest	$ 592,215	$ 115,000	$ 115,000
Charges for Services	$ 32,151,475	$ 35,573,096	$ 37,048,748
Transfers	$ -	$ -	$ -
Total Revenue	$ 36,806,400	$ 36,933,907	$ 38,409,559
Personnel Services	$ 8,397,046	$ 8,395,939	$ 8,676,648
Materials & Supplies	$ 4,085,553	$ 3,991,338	$ 4,152,816
Other Services & Charges	$ 3,634,718	$ 4,260,142	$ 4,284,890
Capital Outlay - Equipment	$ 1,212,345	$ 927,500	$ 878,500
Debt Service	$ 8,659,605	$ 8,521,279	$ 8,511,828
Transfers	$ 26,482,473	$ 15,243,000	$ 19,931,000
Total Expenditures	$ 52,471,740	$ 41,339,198	$ 46,435,682

Water Fund	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 6,541,354	$ 8,467,194	$ 2,707,194
Interest	$ 679,354	$ 236,980	$ 236,980
Charges for Services	$ 40,679,298	$ 43,490,404	$ 46,242,618
Transfers	$ -	$ -	$ -
Total Revenue	$ 47,900,006	$ 52,194,578	$ 49,186,792
Personnel Services	$ 9,643,067	$ 9,878,525	$ 10,328,503
Materials & Supplies	$ 5,883,542	$ 5,951,999	$ 6,077,182
Other Services & Charges	$ 4,715,729	$ 6,157,942	$ 6,440,348
Capital Outlay - Equipment	$ 213,357	$ 716,500	$ 573,400
Debt Service	$ 6,173,649	$ 6,906,346	$ 7,133,727
Transfers	$ 17,796,297	$ 27,972,800	$ 22,328,000
Total Expenditures	$ 44,425,641	$ 57,584,112	$ 52,881,160

TRANSPORTATION & UTILITIES DEPARTMENT

TRANSPORTATION & UTILITIES PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
BROADBAND ENTERPRISE	**5.90**	**2.90**	**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**	**34.17**	**35.50**
STARTRAN			
StarTran Operating Fund	132.67	139.40	141.40
StarTran Grants-In-Aid Fund	2.85	2.60	2.60
TOTAL STARTRAN	**135.52**	**142.00**	**144.00**
TRANSPORTATION & UTILITIES REV	**78.85**	**69.73**	**69.73**
TRANSPORTATION O & M	**113.00**	**125.00**	**126.00**
WASTEWATER	**83.80**	**82.30**	**82.30**
WATER	**101.73**	**104.13**	**104.13**
TOTAL ALL FUNDS	**590.04**	**598.97**	**603.30**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
BROADBAND ENTERPRISE				
SR TRAFFIC TECH	C1997	1.00	1.00	1.00
SR ENGINEERING TECH	C1999	2.00	-	-
ASSOC ENGINEER SPECIALIST	C2001	2.00	1.00	1.00
FIBER NETWORK & ROW MGR	W2026	0.90	0.90	0.90
TOTAL BROADBAND ENTERPRISE		**5.90**	**2.90**	**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

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL				
ENGINEER	M2007	1.75	1.75	1.75
SENIOR ENGINEER	M2008	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	-	-
ENVIRON HEALTH EDUCATOR II	C3631	-	1.00	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	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	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	6.00
LANDFILL OPERATOR II	N5032	6.00	6.00	6.00
LANDFILL OPERATOR III	N5033	7.00	7.67	8.00
TOTAL SOLID WASTE OPERATIONS		**32.50**	**34.17**	**35.50**
STARTRAN OPERATING				
OFFICE ASSISTANT	N1030	1.00	1.00	1.00
ACCOUNT CLERK III	N1122	0.75	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

TRANSPORTATION & UTILITIES DEPARTMENT

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
OPERATIONS TRAINING COORD	A3103	1.00	-	1.00
PARA-PROFESSIONAL/TECHNICAL	U4903	0.52	-	-
GARAGE SUPERVISOR	A5121	1.00	2.00	2.00
TRANSIT MANAGER	M5600	0.75	0.75	0.75
BUS OPERATIONS SUPT	A5601	0.75	-	-
STARTRAN HV SUPER	A5602	1.00	1.00	1.00
STARTRAN FIELD SUPERVISOR	A5603	6.00	8.00	8.00
BUS MAINTENANCE SUPT	A5605	1.00	-	-
ASST TRANSIT MANAGER	A5606	-	1.00	1.00
BUS JOURNEY MECH	B5614	8.00	7.00	7.00
BUS APPRENTICE MECH	B5615	3.00	3.00	4.00
BUS CLEANER	B5619	2.00	2.00	2.00
BUS SERVICE WORKER	B5620	6.00	6.00	6.00
BUS OPERATOR	B5625	97.00	104.00	104.00
TOTAL STARTRAN OPERATING		**132.67**	**139.40**	**141.40**
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	-	-
TOTAL STARTRAN GRANTS-IN-AID		**2.85**	**2.60**	**2.60**
TRANSPORTATION & UTILITIES REV				
EXECUTIVE SECRETARY	E0630	1.00	1.00	1.00
OFFICE SPECIALIST	N1034	3.00	1.00	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	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	-	-
ADMINISTRATIVE AIDE II	A1632	-	1.00	1.00
PUBLIC INFORMATION SPEC. II	A1642	-	1.00	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	13.00	13.00
ASSOC ENGINEER SPECIALIST	C2001	3.00	-	-
ASSOCIATE ENGINEER	M2006	-	1.00	1.00

TRANSPORTATION & UTILITIES DEPARTMENT

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
ENGINEER	M2007	6.25	4.25	4.25
SENIOR ENGINEER	M2008	3.00	2.00	2.00
ENGINEERING SERVICES MGR	M2019	4.00	2.00	2.00
ASST. CITY ENGINEER	M2021	-	2.00	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	0.38	0.38
TOTAL TRANSPORTATION & UTILITIES REV		**78.85**	**69.73**	**69.73**
TRANSPORTATION O & M				
SENIOR OFFICE ASSISTANT	N1032	1.00	-	-
OFFICE SPECIALIST	N1034	2.00	5.00	5.00
ACCOUNT CLERK III	N1122	-	1.00	1.00
ADMINISTRATIVE AIDE I	A1631	2.00	1.00	1.00
ADMINISTRATIVE AIDE II	A1632	-	1.00	1.00
TRAFFIC SIGN WORKER	C1995	6.00	6.00	7.00
TRAFFIC TECHNICIAN	C1996	6.00	6.00	6.00
SR TRAFFIC TECH	C1997	8.00	9.00	9.00
ENGINEERING TECHNICIAN	C1998	-	1.00	1.00
SR ENGINEERING TECH	C1999	-	4.00	4.00
ASSOCIATE ENGINEER	M2006	-	1.00	1.00
ENGINEER	M2007	1.00	2.00	2.00
SENIOR ENGINEER	M2008	2.00	3.00	3.00
TRANSPORTATION PLANNER	A2012	-	1.00	1.00
ENGINEERING SERVICES MGR	M2019	2.00	1.00	1.00
ASST CITY ENGINEER	W2021	1.00	2.00	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	-	-
TOTAL TRANSPORTATION O & M		**113.00**	**125.00**	**126.00**

TRANSPORTATION & UTILITIES DEPARTMENT

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
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	-	-
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	16.00	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	-	-
BIOSOLIDS COORDINATOR	C5312	1.00	1.00	1.00
MAINTENANCE OPERATOR I	N5313	6.00	6.00	6.00
FACILITIES MAINT COORD	M5315	1.00	1.00	1.00
FACILITIES OPER COORD	M5318	-	1.00	1.00
ENVIRONMENTAL SPECIAL. II	C5321	5.00	4.00	4.00
ENVIRONMENTAL SPECIAL III	C5322	2.00	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	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**	**82.30**	**82.30**
WATER				
CUSTOMER SERVICE ASST	N1022	3.00	3.00	3.00
OFFICE SPECIALIST	N1034	6.00	4.00	4.00
ACCOUNT CLERK II	N1121	0.50	0.50	0.50
ACCOUNT CLERK III	N1122	2.00	3.00	3.00
ACCOUNTING SUPERVISOR	C1124	0.50	0.50	0.50
UTILITIES SERVICE SUPERVISOR	A1142	0.50	0.50	0.50

TRANSPORTATION & UTILITIES DEPARTMENT

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
ASST PW/U BUSINESS MANAGER	A1144	0.50	-	-
STORES CLERK	N1307	1.00	1.00	1.00
SYSTEMS SPECIALIST I	C1512	-	1.00	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	2.00
PERMIT ASSISTANT	N3220	0.50	0.50	0.50
PARA-PROFESSIONAL/TECHNICIAN	U4903	3.10	2.00	2.00
UTILITY EQUIP OPERATOR I	N5225	3.00	4.00	4.00
UTILITY EQUIP OPERATOR II	N5226	11.00	10.00	10.00
WATER SERVICE TECH I	N5235	4.00	4.00	4.00
WATER SERVICE TECH II	N5236	10.00	11.00	11.00
SR. WATER SERVICE TECH	N5237	4.00	3.00	3.00
ENVIRONMENTAL LAB SPEC I	C5290	-	1.00	1.00
ENVIRONMENTAL LAB SPEC II	C5292	2.00	2.00	2.00
WATER QUALITY SPECIALIST	C5293	-	1.00	1.00
UTILITY ENGINEERING SPECIALIST	C5300	1.00	2.00	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	2.00	2.00
WATER PLANT OPERATOR	C5317	8.00	9.00	9.00
UTILITIES LAB. SUPERVISOR	A5323	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
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**	**104.13**	**104.13**
TOTAL TRANSPORTATION & UTILITIES		**590.04**	**598.97**	**603.30**

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URBAN DEVELOPMENT

DIRECTOR OF URBAN DEVELOPMENT
Dan Marvin

ASSISTANT DIRECTOR

LIVABLE NEIGHBORHOODS
- Housing
- Homelessness

ADMINISTRATION DIVISION

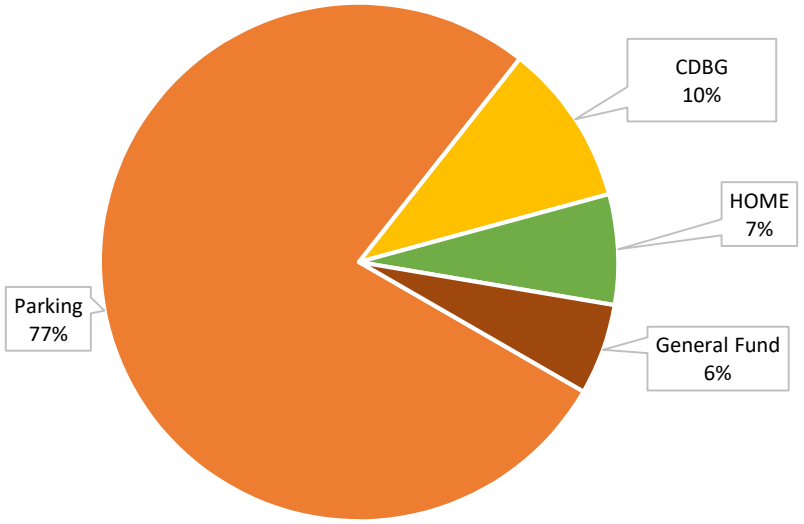
ECONOMIC OPPORTUNITY
- Redevelopment
- Parking

URBAN DEVELOPMENT

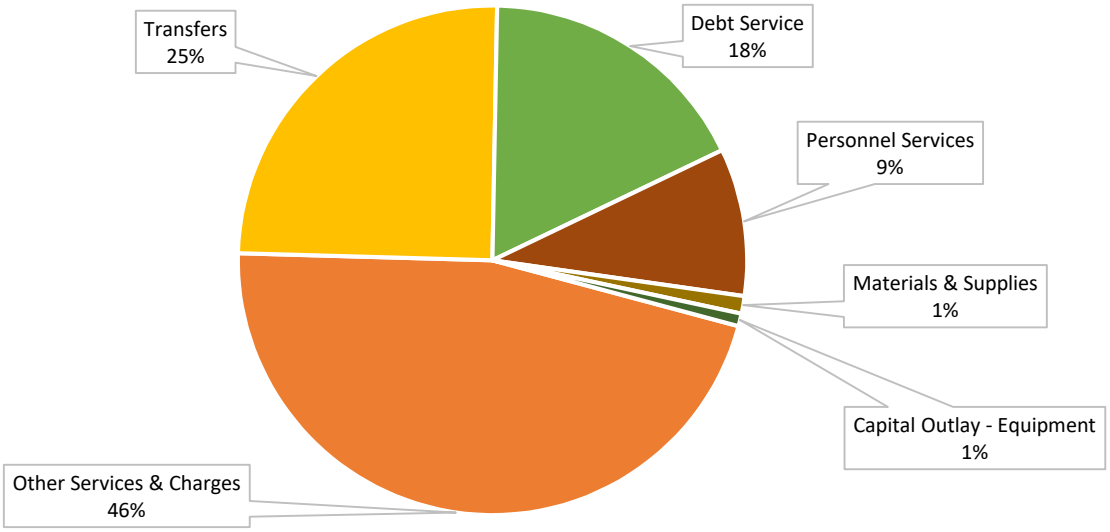
Total Funding Sources 2021-22 - All Funds		
Parking	$	17,801,389
CDBG	$	2,587,228
HOME	$	1,583,680
General Fund	$	1,306,871
Total	$	23,279,168

Total Expenditures Budget 2021-22 - All Funds		
Other Services & Charges	$	10,909,933
Transfers	$	5,722,454
Debt Service	$	4,047,937
Personnel Services	$	2,155,795
Materials & Supplies	$	258,549
Capital Outlay - Equipment	$	184,500
Total	$	23,279,168

Total Funding Sources 2021-22 - All Funds



Total Expenditures Budget 2021-22 - 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

- Parking revenue and expenditure decrease due to impact of pandemic.
- 0.25 FTE Accountant in Parking Fund shifted to HOME and CDBG Fund to reflect activities.

Outcome, Goals and Performance Measures

		2019-20 Actual	2020-21 Target	2021-22 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	-12%	7%	7%
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%	597%	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	120	135	135

General Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 37	$ -	
Fees and Fines	$ 217,969	$ 750,000	$ 750,000
Charges for Services	$ 80,197	$ 149,000	$ 149,000
Transfers	$ 740,153	$ -	$ -
Total Revenues	$ 1,038,356	$ 899,000	$ 899,000
Personnel Services	$ 758,179	$ 772,800	$ 823,541
Materials & Supplies	$ 3,445	$ 4,435	$ 4,575
Other Services & Charges	$ 89,709	$ 116,154	$ 117,327
Transfers	$ 528,107	$ 351,700	$ 361,428
Capital Outlay - Equipment	$ 2,847	$ -	$ -
Total Expenditures	$ 1,382,287	$ 1,245,089	$ 1,306,871

URBAN DEVELOPMENT

CDBG Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 1,827,025	$ 1,947,944	$ 1,937,228
Charges for Services	$ 1,098,307	$ 650,000	$ 650,000
Total Revenues	$ 2,925,332	$ 2,597,944	$ 2,587,228
Personnel Services	$ 804,957	$ 811,672	$ 870,606
Materials & Supplies	$ 1,109	$ 2,675	$ 2,675
Other Services & Charges	$ 1,819,754	$ 1,683,597	$ 1,713,947
Capital Outlay - Improvements	$ 278,747	$ -	$ -
Transfers	$ -	$ 100,000	$ -
Total Expenditures	$ 2,904,567	$ 2,597,944	$ 2,587,228

HOME Fund Budget	Actual 2019-20	Budget 2020-21	Budget 2021-22
Intergovernmental	$ 819,123	$ 1,177,182	$ 1,133,680
Charges for Services	$ 476,167	$ 450,000	$ 450,000
Total Revenues	$ 1,295,290	$ 1,627,182	$ 1,583,680
Personnel Services	$ 89,882	$ 95,659	$ 105,674
Materials & Supplies	$ 186	$ 425	$ 425
Other Services & Charges	$ 1,259,628	$ 1,531,098	$ 1,477,581
Total Expenditures	$ 1,349,696	$ 1,627,182	$ 1,583,680

URBAN DEVELOPMENT

Parking Lots and JPA Facilities	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 494	$ -	$ -
Fees and Fines	$ 616,700	$ 693,014	$ 630,670
Interest	$ 43,513	$ -	$ -
Charges for Services	$ 1,336,047	$ 1,639,260	$ 1,600,239
Total Revenues	$ 1,996,754	$ 2,332,274	$ 2,230,909
Materials & Supplies	$ 18,160	$ 22,700	$ 22,700
Other Services & Charges	$ 1,759,819	$ 2,122,318	$ 2,084,563
Transfers	$ 11,487	$ 66,000	$ 16,000
Capital Outlay - Equipment	$ 18,275	$ 11,500	$ 11,500
Total Expenditures	$ 1,807,741	$ 2,222,518	$ 2,134,763

Parking Facilities	Actual 2019-20	Budget 2020-21	Budget 2021-22
Miscellaneous	$ 32	$ -	$ -
Fees and Fines	$ 9,849,543	$ 13,119,449	$ 12,035,256
Interest	$ 250,342	$ -	$ -
Charges for Services	$ 420,252	$ 407,758	$ 427,319
Total Revenues	$ 10,520,169	$ 13,527,207	$ 12,462,575
Personnel Services	$ 343,708	$ 369,343	$ 355,974
Materials & Supplies	$ 210,075	$ 226,628	$ 228,174
Other Services & Charges	$ 4,478,218	$ 5,650,326	$ 5,516,515
Debt Service	$ 3,752,676	$ 3,758,388	$ 4,047,937
Transfers	$ 3,376,777	$ 6,170,026	$ 5,345,026
Capital Outlay - Equipment	$ 66,289	$ 267,000	$ 173,000
Total Expenditures	$ 12,227,743	$ 16,441,711	$ 15,666,626

URBAN DEVELOPMENT

URBAN DEV. PERSONNEL SUMMARY

	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND			
ADMINISTRATION	6.40	5.65	5.65
LIVABLE NEIGHBORHOODS	0.05	0.05	0.05
ECONOMIC OPPORTUNITY	3.60	3.60	3.60
TOTAL GENERAL FUND	**10.05**	**9.30**	**9.30**
CDBG FUND			
ADMINISTRATION	1.70	1.70	1.90
LIVABLE NEIGHBORHOODS	1.65	1.66	1.66
LIVABLE NEIGHBORHOODS-HOUSING	3.90	3.90	3.90
TOTAL CDBG FUND	**7.25**	**7.26**	**7.46**
HOME FUND	**0.85**	**0.86**	**0.91**
PARKING FACILITIES FUND	**2.60**	**3.08**	**2.83**
TOTAL ALL FUNDS	**20.75**	**20.50**	**20.50**

POSITION DETAIL

	Class Code	FTE'S 2019-20	FTE'S 2020-21	FTE'S 2021-22
GENERAL FUND				
EXECUTIVE SECRETARY	E0630	0.00	1.00	1.00
OFFICE SPECIALIST	N1034	0.00	1.00	1.00
ACCOUNTANT	A1125	0.15	0.15	0.15
BUDGET & ADM. ANALYST	M1166	1.00	0.00	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	0.00	0.00
SR ENGINEERING TECH	C1999	1.00	1.00	1.00
PLANNING ASSISTANT	C2106	0.75	0.00	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**	**9.30**	**9.30**

URBAN DEVELOPMENT

CDBG FUND				
ACCOUNTANT	A1125	0.40	0.40	0.60
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	0.01	0.01
TOTAL CDBG FUND		**7.25**	**7.26**	**7.46**
HOME FUND				
ACCOUNTANT	A1125	0.20	0.20	0.25
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	0.01	0.01
TOTAL HOME FUND		**0.85**	**0.86**	**0.91**
PARKING FACILITIES FUND				
ACCOUNTANT	A1125	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	0.48	0.48
TOTAL PARKING FACILITIES FUND		**2.60**	**3.08**	**2.83**
TOTAL ALL FUNDS		**20.75**	**20.50**	**20.50**

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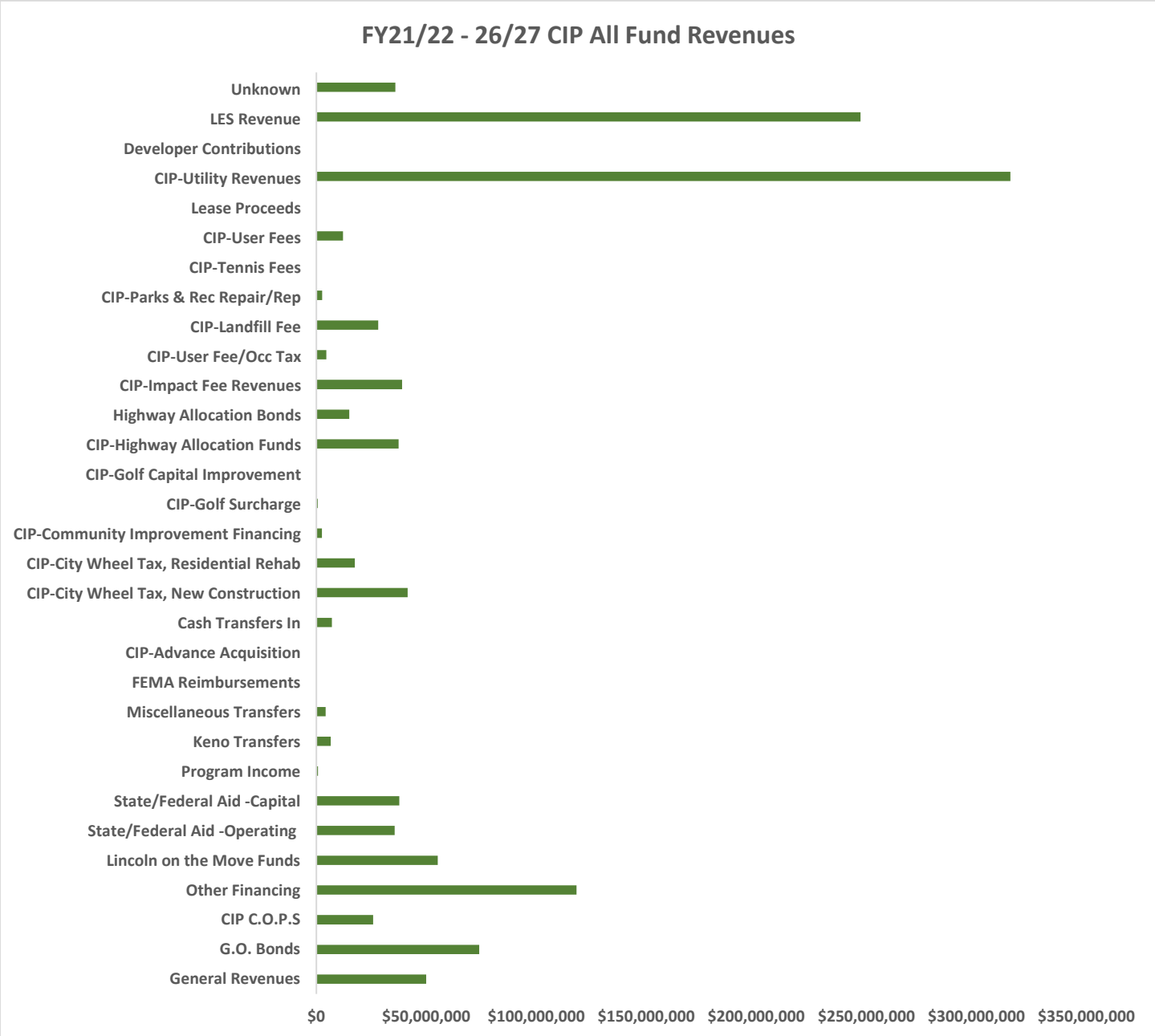
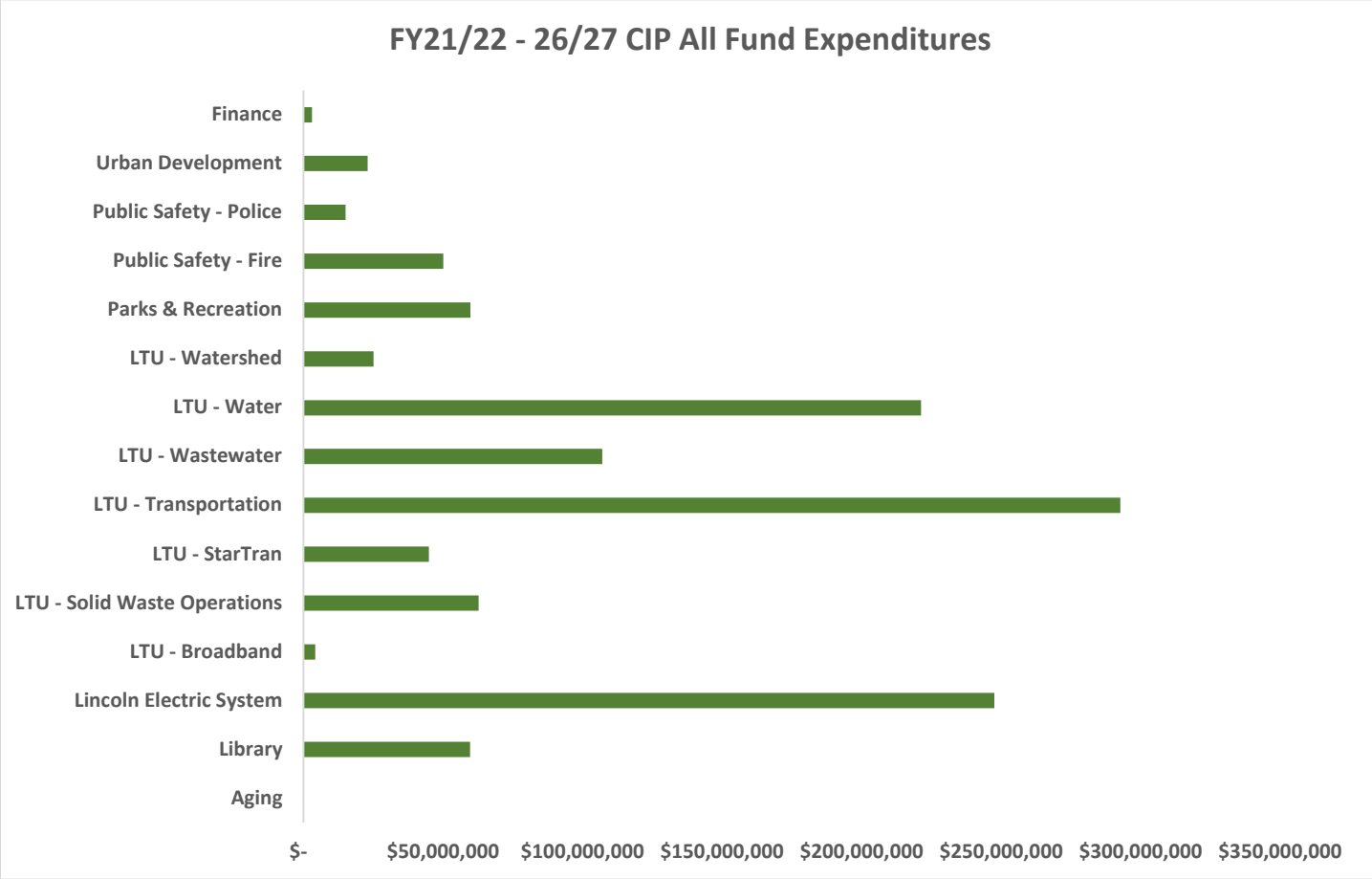
CAPITAL IMPROVEMENT PROGRAM

Where City of Lincoln CIP Dollars Come From
FY 2021/22 – 2026/27 All Funds Revenues $1,214,462,802



Where all City of Lincoln CIP Dollars Go
FY 2021/22 – 2026/27 All Funds Expenditures $1,214,462,802



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 2021/22 - 2026/27

2018 Lincoln Downtown Master Plan

2040 Comprehensive Plan - 2016 Update

2040 Long Range Transportation Plan - 2016 Update

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	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
Aging	$ 87,360	$ 89,107	$ -	$ -	$ -	$ -	$ 176,467
Library	$ 250,000	$ 59,363,300	$ -	$ -	$ -	$ -	$ 59,613,300
Lincoln Electric System	$ 50,795,000	$ 51,351,000	$ 52,943,000	$ 43,739,000	$ 48,575,000	$ -	$ 247,403,000
LTU - Broadband	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 4,200,000
LTU - Solid Waste Operations	$ 3,140,000	$ 32,950,000	$ 9,060,000	$ 12,635,000	$ 2,445,000	$ 2,470,000	$ 62,700,000
LTU - StarTran	$ 33,372,373	$ 6,212,900	$ 4,751,400	$ 300,000	$ 300,000	$ -	$ 44,936,673
LTU - Transportation	$ 60,547,645	$ 51,889,673	$ 49,035,847	$ 51,349,911	$ 40,981,826	$ 37,639,607	$ 291,444,509
LTU - Wastewater	$ 19,931,000	$ 24,140,000	$ 19,091,000	$ 15,718,000	$ 14,145,000	$ 13,920,000	$ 106,945,000
LTU - Water	$ 22,328,000	$ 36,117,000	$ 47,215,800	$ 54,324,100	$ 27,834,600	$ 33,347,400	$ 221,166,900
LTU - Watershed	$ -	$ -	$ 11,200,000	$ 1,200,000	$ 12,650,000	$ -	$ 25,050,000
Parks & Recreation	$ 5,632,800	$ 7,565,900	$ 5,461,500	$ 4,634,400	$ 31,660,000	$ 4,792,400	$ 59,747,000
Public Safety - Fire	$ 11,000,000	$ 3,310,000	$ 14,173,000	$ 3,546,000	$ 18,008,000	$ -	$ 50,037,000
Public Safety - Police	$ 2,500,000	$ 750,000	$ -	$ -	$ 11,800,000	$ -	$ 15,050,000
Urban Development	$ 5,367,988	$ 5,824,997	$ 3,027,769	$ 3,802,674	$ 3,049,765	$ 1,919,760	$ 22,992,953
Finance	$ 2,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
Grand Total	$ 217,652,166	$ 281,263,877	$ 216,659,316	$ 191,949,085	$ 212,149,191	$ 94,789,167	$ 1,214,462,802

Lincoln Electric System ($247,403,000) – The sole source of funding for these projects are revenues from Lincoln Electric System.

LES Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
LES Revenue	$50,795,000	$51,351,000	$52,943,000	$43,739,000	$48,575,000	$ -	$247,403,000
Fund Source Totals	$50,795,000	$51,351,000	$52,943,000	$43,739,000	$48,575,000	$ -	$247,403,000

Lincoln City Libraries ($59,613,300) – 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.

Library Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
General Revenues	$ -	$ 1,163,300	$ -	$ -	$ -	$ -	$ 1,163,300
G.O. Bonds	$ -	$53,200,000	$ -	$ -	$ -	$ -	$ 53,200,000
Other Financing	$ 250,000	$ 5,000,000	$ -	$ -	$ -	$ -	$ 5,250,000
Fund Source Totals	$ 250,000	$59,363,300	$ -	$ -	$ -	$ -	$ 59,613,300

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

Broadband Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	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 ($62,700,000) – The largest source of funding for the projects in Solid Waste Operations program is fee based.

LTU-Solid Waste Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
CIP-User Fee/Occ Tax	$ 1,280,000	$ 740,000	$ 650,000	$ 575,000	$ 635,000	$ 660,000	$ 4,540,000
CIP-Landfill Fee	$ 1,860,000	$ 2,210,000	$ 8,410,000	$12,060,000	$ 1,810,000	$ 1,810,000	$ 28,160,000
Unknown	$ -	$30,000,000	$ -	$ -	$ -	$ -	$ 30,000,000
Fund Source Totals	$ 3,140,000	$32,950,000	$ 9,060,000	$12,635,000	$ 2,445,000	$ 2,470,000	$ 62,700,000

LTU - Transportation ($291,444,509) – The improvements to the Transportation program include Transportation System Optimization, Transportation System Preservation, and Transportation System Growth projects.

LTU-Transportation Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
General Revenues	$ 2,785,000	$ 6,736,606	$ 7,073,436	$ 7,427,108	$ 7,798,464	$ 8,188,387	$ 40,009,001
Other Financing	$ 3,700,000	$ 6,213,400	$ 3,700,000	$ 3,700,000	$ 3,700,000	$ 3,700,000	$ 24,713,400
Lincoln on the Move Funds	$12,992,011	$13,000,000	$13,000,000	$13,000,000	$ 3,250,000	$ -	$ 55,242,011
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	$ 6,743,882	$ 6,811,320	$ 6,879,434	$ 6,948,228	$ 7,017,710	$ 7,087,886	$ 41,488,460
CIP-City Wheel Tax, Residential Rehab	$ 2,851,282	$ 2,879,794	$ 2,908,592	$ 2,937,678	$ 2,967,055	$ 2,996,726	$ 17,541,127
CIP-Highway Allocation Funds	$ 6,275,470	$ 6,048,553	$ 5,274,385	$ 7,136,897	$ 6,048,597	$ 5,466,608	$ 36,250,510
Highway Allocation Bonds	$15,000,000	$ -	$ -	$ -	$ -	$ -	$ 15,000,000
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	$60,547,645	$51,889,673	$49,035,847	$51,349,911	$40,981,826	$37,639,607	$291,444,509

LTU - Wastewater ($106,945,000) – The improvements in Wastewater's program include new growth projects and replacement of existing sewer lines.

LTU-Wastewater	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	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	$19,631,000	$23,840,000	$18,791,000	$15,418,000	$13,845,000	$13,620,000	$105,145,000
Fund Source Totals	$19,931,000	$24,140,000	$19,091,000	$15,718,000	$14,145,000	$13,920,000	$106,945,000

LTU - Water ($221,166,900) – The improvements in Water's program include new growth projects and maintenance.

LTU-Water	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
CIP-Impact Fee Revenues	$ 1,350,700	$ 1,850,700	$ 5,850,700	$ 350,700	$ 350,700	$ 1,000,700	$ 10,754,200
CIP-Utility Revenues	$20,977,300	$34,266,300	$41,365,100	$53,973,400	$27,483,900	$32,346,700	$210,412,700
Fund Source Totals	$22,328,000	$36,117,000	$47,215,800	$54,324,100	$27,834,600	$33,347,400	$221,166,900

Parks and Recreation ($59,747,000) – Parks and Recreation use several funding sources for park improvements, trail improvements, recreation improvements, and more.

Parks & Rec Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
General Revenues	$ 968,000	$ 1,085,100	$ 1,095,400	$ 1,106,000	$ 1,117,000	$ 1,243,400	$ 6,614,900
Other Financing	$ 2,497,500	$ 3,343,000	$ 1,843,000	$ 1,843,000	$28,843,000	$ 1,833,000	$ 40,202,500
State/Federal Aid -Capital	$ -	$ 920,000	$ 680,000	$ -	$ -	$ -	$ 1,600,000
Keno Transfers	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 6,510,000
CIP - Advance Acquisition	$ 90,000	$ -	$ -	$ -	$ -	$ -	$ 90,000
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	$ 505,100	$ 577,700	$ 170,000	$ -	$ -	$ -	$ 1,252,800
CIP-Parks & Rec Repair/Rep	$ 370,200	$ 438,100	$ 451,100	$ 463,400	$ 478,000	$ 494,000	$ 2,694,800
CIP-Tennis Fees	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 80,000
Fund Source Totals	$ 5,632,800	$ 7,565,900	$ 5,461,500	$ 4,634,400	$31,660,000	$ 4,792,400	$ 59,747,000

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

Aging Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	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 ($22,992,953) – The improvements proposed in Urban Development's program include parking, redevelopment projects, and downtown/business improvement district enhancements.

Urban Development Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
General Revenues	$ 361,428	$ 413,437	$ 404,109	$ 455,814	$ 478,605	$ -	$ 2,113,393
Other Financing	$ 249,800	$ 254,800	$ 259,900	$ 265,100	$ 270,400	$ -	$ 1,300,000
Program Income	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 750,000
Cash Transfers In	$ 1,360,000	$ 610,000	$ 610,000	$ 610,000	$ 610,000	$ 360,000	$ 4,160,000
CIP-Community Improvement Financing	$ 421,760	$ 421,760	$ 421,760	$ 421,760	$ 421,760	$ 421,760	$ 2,530,560
CIP-User Fees	$ 2,850,000	$ 4,000,000	$ 1,207,000	$ 1,925,000	$ 1,144,000	$ 1,013,000	$ 12,139,000
Fund Source Totals	$ 5,367,988	$ 5,824,997	$ 3,027,769	$ 3,802,674	$ 3,049,765	$ 1,919,760	$ 22,992,953

Public Safety - Fire and Rescue ($50,037,000) – These improvements are to rehabilitate existing facilities and to replace fire apparatuses.

Fire Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
CIP C.O.P.S.	$11,000,000	$ -	$ 8,000,000	$ -	$ 6,800,000	$ -	$ 25,800,000
Other Financing	$ -	$ 3,310,000	$ 6,173,000	$ 3,546,000	$11,208,000	$ -	$ 24,237,000
Fund Source Totals	$11,000,000	$ 3,310,000	$14,173,000	$ 3,546,000	$18,008,000	$ -	$ 50,037,000

Public Safety - Lincoln Police ($15,050,000) – These improvements include operational spaces for police and 911 communications.

Police Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
Other Financing	$ 2,500,000	$ -	$ -	$ -	$ 6,615,000	$ -	$ 9,115,000
Unknown	$ -	$ 750,000	$ -	$ -	$ 5,185,000	$ -	$ 5,935,000
Fund Source Totals	$ 2,500,000	$ 750,000	$ -	$ -	$11,800,000	$ -	$ 15,050,000

LTU - StarTran ($44,936,673) – Improvements include Bus Stop Amenities, security enhancements, transportation vehicles, and more.

StarTran Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
Other Financing	$ 6,330,275	$ -	$ -	$ -	$ -	$ -	$ 6,330,275
State/Federal Aid -Operating	$26,551,098	$ 5,098,500	$ 3,863,700	$ 80,000	$ 80,000	$ -	$ 35,673,298
Cash Transfers In	$ 491,000	$ 1,114,400	$ 887,700	$ 220,000	$ 220,000	$ -	$ 2,933,100
Fund Source Totals	$33,372,373	$ 6,212,900	$ 4,751,400	$ 300,000	$ 300,000	$ -	$ 44,936,673

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

Watershed Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	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

Finance ($3,000,000) – These improvements include technology Enhancements.

Finance Program	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
Other Financing	$ 2,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
Fund Source Totals	$ 2,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 3,000,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

Revenues by Type

Fund Source	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	6 yr Total
General Revenues	$ 4,131,900	$ 9,416,264	$ 8,572,945	$ 8,988,922	$ 9,394,069	$ 9,431,787	$ 49,935,887
G.O. Bonds	$ -	$ 53,200,000	$ 10,000,000	$ -	$ 10,900,000	$ -	$ 74,100,000
CIP C.O.P.S	$ 11,000,000	$ -	$ 8,000,000	$ -	$ 6,800,000	$ -	$ 25,800,000
Other Financing	$ 17,527,575	$ 19,121,200	$ 13,175,900	$ 10,554,100	$ 52,386,400	$ 5,533,000	$ 118,298,175
Lincoln on the Move Funds	$ 12,992,011	$ 13,000,000	$ 13,000,000	$ 13,000,000	$ 3,250,000	$ -	$ 55,242,011
State/Federal Aid -Operating	$ 26,551,098	$ 5,098,500	$ 3,863,700	$ 80,000	$ 80,000	$ -	$ 35,673,298
State/Federal Aid -Capital	$ 6,069,888	$ 6,991,286	$ 6,680,000	$ 6,000,000	$ 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	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 1,085,000	$ 6,510,000
Miscellaneous Transfers	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 4,200,000
FEMA Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP-Advance Acquisition	$ 90,000	$ -	$ -	$ -	$ -	$ -	$ 90,000
Cash Transfers In	$ 1,851,000	$ 1,724,400	$ 1,497,700	$ 830,000	$ 830,000	$ 360,000	$ 7,093,100
CIP-City Wheel Tax, New Construction	$ 6,743,882	$ 6,811,320	$ 6,879,434	$ 6,948,228	$ 7,017,710	$ 7,087,886	$ 41,488,460
CIP-City Wheel Tax, Residential Rehab	$ 2,851,282	$ 2,879,794	$ 2,908,592	$ 2,937,678	$ 2,967,055	$ 2,996,726	$ 17,541,127
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	$ 6,275,470	$ 6,048,553	$ 5,274,385	$ 7,136,897	$ 6,048,597	$ 5,466,608	$ 36,250,510
Highway Allocation Bonds	$ 15,000,000	$ -	$ -	$ -	$ -	$ -	$ 15,000,000
CIP-Impact Fee Revenues	$ 6,355,800	$ 6,928,400	$ 10,520,700	$ 4,850,700	$ 4,850,700	$ 5,500,700	$ 39,007,000
CIP-User Fee/Occ Tax	$ 1,280,000	$ 740,000	$ 650,000	$ 575,000	$ 635,000	$ 660,000	$ 4,540,000
CIP-Landfill Fee	$ 1,860,000	$ 2,210,000	$ 8,410,000	$ 12,060,000	$ 1,810,000	$ 1,810,000	$ 28,160,000
CIP-Parks & Rec Repair/Rep	$ 370,200	$ 438,100	$ 451,100	$ 463,400	$ 478,000	$ 494,000	$ 2,694,800
CIP-Tennis Fees	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 80,000
CIP-User Fees	$ 2,850,000	$ 4,000,000	$ 1,207,000	$ 1,925,000	$ 1,144,000	$ 1,013,000	$ 12,139,000
Lease Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP-Utility Revenues	$ 40,608,300	$ 58,106,300	$ 60,156,100	$ 69,391,400	$ 41,328,900	$ 45,966,700	$ 315,557,700
Developer Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LES Revenue	$ 50,795,000	$ 51,351,000	$ 52,943,000	$ 43,739,000	$ 48,575,000	$ -	$ 247,403,000
Unknown	$ -	$ 30,750,000	$ -	$ -	$ 5,185,000	$ -	$ 35,935,000
Fund Source Totals	$ 217,652,166	$ 281,263,877	$ 216,659,316	$ 191,949,085	$ 212,149,191	$ 94,789,167	$ 1,214,462,802

CAPITAL IMPROVEMENTS & DEBT SERVICE

Key to Funding Sources and Definitions of Terms

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

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.

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.

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 2021/2022 – 2026/27 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,

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.

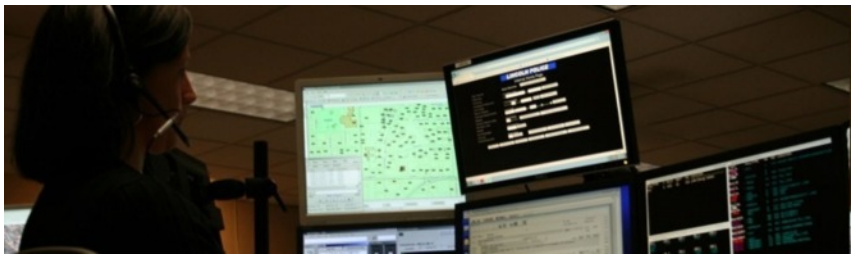
- **Department:** Library
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2021/22 $250,000

Fletcher Landmark Trail: Following primarily along the south right-of-way of Fletcher Street, this concrete trail will extend generally in an east-west direction from N. 14th Street to N. 27 Street. Located in Impact Fee Zone 2, this addition to the overall community-wide trail system will provide additional recreation and commuting opportunities/connections for trail users. The funding shown in this project represents the City's 20% match for anticipated Federal Transportation Alternatives Program funds. The total project costs are estimated to be $929,800 with the Federal share to be $743,800, or 80% of project costs. This project received prior year appropriations of $86,000 in FY 19/20. Other Financing may include a Transportation Enhancement Grant.

- **Department:** Parks and Recreation
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2021/22 $818,200

Wilderness Hills Trail: Extending generally south and west from the current trail terminus at about 37th and Yankee Hill Road, and located in Impact Fee Zone 6, this concrete trail will provide additional recreation and commuting opportunities/connections to the overall community-wide trail system for trail users. The funding shown represents the City's 20% match for anticipated Federal Transportation Alternatives Program funding. Total project cost is estimated to be $1,150,000 with Federal funding of $920,000, or 80% of project costs.

- **Department:** Parks and Recreation
- **Comprehensive Plan Conformance:** In Conformance with Plan
- **Funding Identified:** FY 2022/23 $1,150,000



Emergency Communications 911 Center: The growth of the City's boundaries, service population, User Agency staff and a commitment to provide all of public safety and our community with a high level of service makes it necessary to relocate and expand the facilities currently available to the Emergency Communications 911 Center. Essential components to be considered: - adequate space for calltake/dispatch operations - adequate space for management/support operations - administrative/classroom space for the Emergency Communications Training Academy - technology lab for training simulation for Emergency Communications Training Academy and In-Service Continuing Education - state of the art technology and connectivity - adequate space for technology systems to support radio, telephone, and computer aided dispatch and other peripheral systems - planning for the least disruption of public safety communications - coordination with P25 City Radio upgrade project - coordination with back-up facility and technology. This is could be collocated with the police substation or another public safety building.

- **Department:** Police
- **Comprehensive Plan Conformance:** Generally Conforms with Plan
- **Funding Identified:** FY 2025/26 $6,615,000

Stream Stability and Revitalization: This project is for the stabilization and revitalization of streams to reduce safety threats to the public and reduce damages to property and infrastructure adjacent to streams.

These projects are for public urban areas (e.g. Parks) that experience known and on-going stream bank and bed issues. It is also for agricultural areas to reduce ongoing environmental degradation to stream and riparian corridors, and hydraulic structures (bridges and culverts) and prior to developments to protect susceptible stream banks to prevent future and more costly damage after development occurs.

Types of projects include scour protection, grade controls, composite revetments, bank and toe armoring, bank stabilization, re-vegetation, plunge pools and similar type of stream stability practices.

Many of these projects are cost shared with the Lower Platte South Natural Resources District (NRD), with the NRD taking the lead on projects involving major streams per a 1965 agreement (e.g. Salt Creek & Tributaries, Beal Slough, Haines Branch, Antelope Creek, Deadmans Run, Stevens Creek, Lynn Creek, Middle Creek). Projects are coordinated where appropriate with the Parks and Recreation Department and Lancaster County.

Examples of projects to include may be Parks projects (e.g. Porter Park, Trendwood Park, Rudge Park, North Lights Greenway, ECCO Park) and those from Watershed Master Plans especially those within the city limits or Comprehensive Plan Tier 1 areas (e.g. Stevens Creek #14, 15, 16 and 19, Little Salt Creek #12, Salt Creek #1 and 6, Oak Creek #1 and 2).

- **Department:** LTU Watershed Management
- **Comprehensive Plan Conformance:** Generally Conforms with Plan
- **Funding Identified:** FY 2023/24 $6,000,000

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	Aa1	AA+	
MBIA Insured	Aaa	AAA	
Underlying	Aa1	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+

Debt Service Expenditures by Type

All outstanding balances are as of August 31, 2021.

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
Various Purpose Refunding	06/26/12	8,090,000	2.277775700	Ser. '12 to '23	NA	S.A. J & D	1,325,000
Storm Water	03/20/13	7,900,000	3.081929700	Ser. '13 to '32	23	S.A. J & D	5,360,000
Storm Water Refunding	04/15/15	5,720,000	2.885485900	Ser. '15 to '25	NA	S.A. J & D	2,450,000
Storm Water	06/28/16	6,300,000	2.520078500	Ser. '16 to '36	26	S.A. J & D	5,190,000
Storm Water Refunding	09/20/17	4,345,000	4.491202900	Ser. '18 to '27	NA	S.A. J & D	2,900,000
Storm Water Bonds	08/08/19	9,900,000	3.553904300	Ser. '20 to '39	29	S.A. J & D	9,590,000
Storm Water Refunding	08/20/20	4,140,000	5.000000000	Ser. '21 to '30	NA	S.A. J & D	3,805,000
Total General Obligation Bonds							30,620,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Various Purpose Refunding	06/26/12	8,090,000	655,000	670,000				
Storm Water	03/20/13	7,900,000	385,000	395,000	405,000	415,000	425,000	435,000
Storm Water Refunding	04/15/15	5,720,000	590,000	600,000	620,000	640,000		
Storm Water	06/28/16	6,300,000	285,000	285,000	290,000	295,000	300,000	305,000
Storm Water Refunding	09/20/17	4,345,000	430,000	455,000	470,000	495,000	515,000	535,000
Storm Water Bonds	08/08/19	9,900,000	325,000	345,000	360,000	380,000	395,000	415,000
Storm Water Refunding	08/20/20	4,140,000	345,000	360,000	375,000	400,000	420,000	440,000
Total General Obligation Bonds			3,015,000	3,110,000	2,520,000	2,625,000	2,055,000	2,130,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Various Purpose Refunding	06/26/12	39,750	20,100				
Storm Water	03/20/13	158,925	143,325	127,325	114,816	105,359	94,603
Storm Water Refunding	04/15/15	80,400	68,600	50,600	32,000		
Storm Water	06/28/16	130,200	121,650	113,025	104,250	95,325	86,250
Storm Water Refunding	09/20/17	134,500	113,000	90,250	66,750	42,000	21,400
Storm Water Bonds	08/08/19	368,900	352,150	334,525	316,025	296,650	276,400
Storm Water Refunding	08/20/20	190,250	173,000	155,000	136,250	116,250	95,250
Total General Obligation Bonds		912,675	818,825	715,725	633,841	539,334	478,653

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	8,545,000
Highway Alloc. Refunding Ser. 2016	12/15/16	14,735,000	4.248562900	Ser. '18 to '27	26	S.A. M & N	9,415,000
Total Hwy. Alloc Bonds							17,960,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Highway Alloc. Bonds Ser. 2012	06/06/12	28,095,000	2,795,000	2,910,000	2,840,000			
Highway Alloc. Refunding Ser. 2016	12/15/16	14,735,000	1,400,000	1,460,000	1,530,000	1,610,000	1,675,000	1,740,000
Total Highway Alloc. Bonds			4,195,000	4,370,000	4,370,000	1,610,000	1,675,000	1,740,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Highway Alloc. Refunding Ser. 2012	06/06/12	285,900	171,800	56,800			
Highway Alloc. Refunding Ser. 2016	12/15/16	437,900	367,900	294,900	218,400	154,000	87,000
Total Hwy. Alloc. Bonds		723,800	539,700	351,700	218,400	154,000	87,000

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	08/20/20	21,765,000	1.909075000	Ser. '21 to '37	30	S.A. J & J	20,615,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Limited Tax Arena	08/20/20	21,765,000	1,105,000	1,130,000	1,155,000	1,185,000	1,220,000	1,250,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Limited Tax Arena	08/20/20	451,598	418,448	384,548	349,898	314,348	277,748

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	5.000000000	Ser. '12 to '31	16	S.A. F & A	685,000
Special Assessments Revolving 2011B	11/23/11	3,000,000	2.987460800	Ser. '12 to '31	21	S.A. F & A	1,695,000
Total Special Assessments Rev.							2,380,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Special Assessments Revolving	08/18/11	1,200,000	60,000	60,000	60,000	65,000	65,000	70,000
Special Assessments Revolving 2011B	11/23/11	3,000,000	145,000	150,000	155,000	160,000	165,000	170,000
Total Special Assess. Rev.			205,000	210,000	215,000	225,000	230,000	240,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Special Assessments Revolving	08/18/11	26,465	24,575	22,595	20,495	18,155	15,750
Special Assessments Revolving 2011B	11/23/11	53,875	49,525	45,025	40,375	35,575	30,625
Total Spec. Assess. Rev. Bonds		80,340	74,100	67,620	60,870	53,730	46,375

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	1,665,000
Cert. of Participation (Fire Equip.)	06/21/16	1,870,000	2.646169600	Ser. '16 to 26	NA	S.A. A & O	985,000
Total Cert. Of Part. (Fire)							2,650,000
Cert. of Participation (Street Lights) 2011B	11/30/11	2,080,000	2.225462800	Ser. '11 to '21	17	S.A. S & M	225,000
Cert. of Participation (Street Lights) 2012	10/02/12	2,430,000	3.000000000	Ser. '13 to '22	22	S.A. J & D	250,000
Cert. of Participation (Street Lights) 2014A	05/21/14	3,220,000	2.652009900	Ser. '14 to '24	NA	S.A. M & S	1,085,000
Cert. of Participation (Street Lights) 2015	04/07/15	3,400,000	2.000000000	Ser. '15 to '25	20	S.A. A & O	1,810,000
Cert. of Participation (Street Lights) 2016	06/21/16	2,255,000	2.646169600	Ser. '16 to '26	NA	S.A. A & O	1,115,000
Cert. of Participation (Street Lights) 2017	09/27/17	3,450,000	2.943522200	Ser. '18 to '27	24	S.A. A & O	2,535,000
Cert. of Participation (Street Lights) 2019	07/16/19	3,440,000	3.374191900	Ser. '19 to '29	26	S.A. A & O	2,840,000
Total Cert. Of Part. (St. Lights)							7,020,000
Cert. of Participation (Entry Corridor)	05/21/14	2,415,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	870,000
Cert. of Participation (Sidewalks)	05/21/14	3,865,000	2.652009900	Ser. '14 to '24	NA	S.A. S & M	1,380,000
Total Cert. Of Part. (Ser 2011B)							2,250,000
Cert. of Participation (MSC)	11/03/10	7,780,000	2.974917600	Ser. '11 to '25	21	S.A. M & N	3,070,000
Cert. of Participation (MSC)	10/02/12	5,655,000	3.000000000	Ser. '13 to '27	22	S.A. J & D	2,945,000
Cert. of Participation (MSC)	06/21/16	2,055,000	2.646169600	Ser. '16 to '31	26	S.A. A & O	1,450,000
Total Cert. Of Part. (MSC)							7,465,000

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Cert. of Participation (Fire Station)	06/21/16	2,370,000	145,000	150,000	155,000	160,000	160,000	170,000
Cert. of Participation (Fire Equip.)	06/21/16	1,870,000	190,000	190,000	195,000	205,000	205,000	
Total Cert. Of Participation (Fire)			335,000	340,000	350,000	365,000	365,000	170,000
Certificates of Participation (St. Lights) 2011B	11/30/11	2,080,000	225,000					
Certificates of Participation (St. Lights) 2012	10/02/12	2,430,000	250,000					
Certificates of Participation (St. Lights) 2014A	05/21/14	3,220,000	360,000	360,000	365,000			
Certificates of Participation (St. Lights) 2015	04/07/15	3,400,000	340,000	350,000	360,000	375,000	385,000	
Certificates of Participation (St. Lights) 2016	06/21/16	2,255,000	225,000	225,000	220,000	220,000	225,000	
Certificates of Participation (St. Lights) 2017	09/27/17	3,450,000	325,000	335,000	350,000	365,000	375,000	390,000
Certificates of Participation (St. Lights) 2019	07/16/19	3,450,000	300,000	315,000	335,000	350,000	365,000	385,000
Total Cert. Of Participation (St. Lights)			2,025,000	1,585,000	1,630,000	1,310,000	1,350,000	775,000
Certificates of Part. Ser 2014A (Entry Corridor)	05/21/14	2,415,000	280,000	290,000	300,000			
Certificates of Part. Ser 2014A (Sidewalks)	05/21/14	3,865,000	445,000	460,000	475,000			
Total Cert. Of Part. (Ser. 2014A)			725,000	750,000	775,000			
Certificates of Participation (MSC)	11/03/10	7,780,000	580,000	595,000	615,000	630,000	650,000	
Certificates of Participation (MSC)	10/02/12	5,655,000	420,000	480,000	495,000	505,000	515,000	530,000
Cert. of Participation (MSC roof/HVAC)	06/21/16	2,055,000	125,000	130,000	135,000	135,000	140,000	155,000
Total Certificates of Participation (MSC)			1,125,000	1,205,000	1,245,000	1,270,000	1,305,000	685,000

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Certificates of Part. Ser 2011B (Fire Station)	06/21/16	44,100	41,200	36,700	32,050	28,850	22,450
Certificates of Part. Ser 2011B (Fire Equipment)	06/21/16	27,650	23,850	18,150	12,300	8,200	
Total Cert. Of Participation (Fire)		71,750	65,050	54,850	44,350	37,050	22,450
Certificates of Participation (Street Lights) 2011B	11/30/11	2,954					
Certificates of Participation (Street Lights) 2012	10/02/12	7,500					
Certificates of Participation (Street Lights) 2014A	05/21/14	32,550	21,750	10,950			
Certificates of Participation (Street Lights) 2015	04/07/15	32,800	25,900	18,800	11,450	3,850	
Certificates of Participation (Street Lights) 2016	06/21/16	31,250	26,750	20,000	13,400	9,000	
Certificates of Participation (Street Lights) 2017	09/27/17	73,825	62,250	48,550	34,250	21,325	11,800
Certificates of Participation (Street Lights) 2019	07/16/19	106,750	91,750	76,000	59,250	41,750	23,500
Total Cert. Of Participation (St. Lights)		287,629	228,400	174,300	118,350	75,925	35,300
Certificates of Part. Ser 2014A (Entry Corridor)	05/21/14	26,100	17,700	9,000			
Certificates of Part. Ser 2014A (Sidewalks)	05/21/14	41,400	28,050	14,250			
Total Cert. Of Participation (Ser 2014A)		67,500	45,750	23,250			
Certificates of Participation (MSC)	11/03/10	93,659	75,076	55,178	33,775	11,375	
Certificates of Participation (MSC)	10/02/12	88,350	75,750	61,350	46,500	31,350	15,900
Certificates of Participation (MSC roof/HVAC)	06/21/16	38,556	36,056	32,156	28,106	25,406	19,806
Total Certificates of Participation (MSC)		220,565	186,882	148,684	108,381	68,131	35,706

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	5.240000000	Ser. '08 to '21	Anytime	S.A. J & D	306,904
Turbine Flats Series 2008	07/15/08	71,270	4.660000000	Ser. '10 to '22	Anytime	S.A. J & J	4,546
48th & "O" - North Side Series 2008	08/01/08	546,822	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	49,954
Washington Square Series 2008	08/01/08	200,000	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	9,919
Perot Series 2009	07/28/09	3,375,000	5.646149900	Ser. '11 to '23	16	S.A. M & N	980,000
Sawmill Series 2011	04/01/11	263,000	3.990000000	Ser. '11 to '22	Anytime	S.A. A & O	34,146
Yolande Ave. 2013	04/15/13	103,437	2.370000000	Ser. '13 to '25	Anytime	S.A. M & N	37,063
Idylwild Blvd 2016	07/01/16	140,000	2.200000000	Ser. '16 to '28	Anytime	S.A. M & N	88,207
Haymarket Street & Streetscape 2016	12/01/16	600,000	2.300000000	Ser. '18 to '21	Anytime	S.A. J & D	76,692
SSH Architecture 2017	05/01/17	110,000	2.740000000	Ser. '18 to '24	Anytime	S.A. M & N	53,297
Viet Hao 2019	05/01/19	128,000	3.090000000	Ser. '20 to '34	Anytime	S.A. M & N	119,261
2236 R Street Project	10/15/20	180,000	1.240000000	Ser. '22 to '35	Anytime	S.A. M & N	180,000
Stone Elephant	12/01/20	120,000	1.420000000	Ser. '21 to '34	Anytime	S.A. J & D	115,812
Containers on Vine	01/01/21	221,890	1.450000000	Ser. '21 to '34	Anytime	S.A. J & D	213,847
Heburn Square	01/01/21	192,000	1.450000000	Ser. '22 to '35	Anytime	S.A. J & D	192,000
Total Tax Allocation Bonds							2,461,648

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
48th & "O" St - South Side Series 2007	06/01/07	585,815	306,904					
Turbine Flats Series 2008	07/15/08	71,270	4,546					
48th & "O" Northside Series 2008	08/01/08	546,822	49,954					
Washington Square Series 2008	08/01/08	200,000	9,919					
Perot Series 2009	07/28/09	3,375,000	310,000	320,000	350,000			
Sawmill Series 2011	04/01/11	263,000	28,257	5,889				
Yolande Ave. 2013	04/15/13	103,437	8,573	8,778	8,987	9,201	1,524	
Idylwild Blvd 2016	07/01/16	140,000	10,950	11,192	11,440	11,693	11,951	12,216
Haymarket Street & Streetscape 2016	12/01/16	600,000	76,692					
SSH Architecture 2017	05/01/17	110,000	17,669	18,157	17,471			
Viet Hao 2019	05/01/19	128,000	7,884	8,129	8,382	8,643	8,912	9,190
2236 R Street Project	10/15/20	180,000	6,275	12,846	13,005	13,167	13,330	13,496
Stone Elephant	12/01/20	120,000	8,461	8,582	8,704	8,828	8,954	9,082
Containers on Vine	01/01/21	221,890	15,705	15,933	16,165	16,401	16,640	16,881
Heburn Square	01/01/21	192,000	6,818	13,302	13,496	13,693	13,892	14,093
Total Tax Allocation Bonds			868,607	422,808	447,650	81,626	75,203	74,958

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
48th & "O" St - South Side Series 2007	06/01/07	3,161					
Turbine Flats Series 2008	07/15/08	127					
48th & "O" - North Side Series 2008	08/01/08	1,695					
Washington Square Series 2008	08/01/08	229					
Perot Series 2009	07/28/09	52,093	32,480	11,200			
Sawmill Series 2011	04/01/11	1,084	117				
Yolande Ave. 2013	04/15/13	828	624	414	200	18	
Idylwild Blvd 2016	07/01/16	1,881	1,638	1,391	1,138	879	615
Haymarket Street & Streetscape 2016	12/01/16	882					
SSH Architecture 2017	05/01/17	1,340	853	352			
Viet Hao 2019	05/01/19	3,625	3,378	3,126	2,865	2,596	2,318
2236 R Street Project	10/15/20	1,205	2,114	1,955	1,793	1,629	1,463
Stone Elephant	12/01/20	1,615	1,494	1,372	1,248	1,122	994
Containers on Vine	01/01/21	3,044	2,816	2,584	2,348	2,110	1,868
Heburn Square	01/01/21	1,152	2,637	2,444	2,247	2,048	1,846
Total Tax Allocation Bonds		73,959	48,151	24,837	11,839	10,402	9,104

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	965,000
Water Rev. & Refunding	05/30/13	28,595,000	3.426606400	Ser. '13 to '25	23	S.A. F & A	10,150,000
Water Refunding	08/20/19	10,170,000	3.970682200	Ser. '20 to '39	29	S.A. F & A	9,225,000
Total Water Revenue Bonds							11,115,000
Sanitary Sewer Revenue & Refunding 2012	05/24/12	38,290,000	3.685436500	Ser. '12 to '28	23	S.A. J & D	18,640,000
Sanitary Sewer Revenue Refunding 2015	03/25/15	12,220,000	3.062416100	Ser. '15 to '30	25	S.A. J & D	7,830,000
Sanitary Sewer Revenue Refunding 2017	09/13/17	13,235,000	3.496721400	Ser. '18 to '32	27	S.A. J & D	10,585,000
Sanitary Sewer Revenue Refunding 2019	07/24/19	25,805,000	3.285257600	Ser. '20 to '44	29	S.A. J & D	24,470,000
Total Sanitary Sewer Revenue Bonds							37,055,000
General Obligation Parking System & Refundi	07/11/19	48,375,000	2.713604800	Ser. '20 to '39	29	S.A. F & A	43,545,000
Total Parking Revenue Bonds							43,545,000

CAPITAL IMPROVEMENTS & DEBT SERVICE

BOND & LEASE STATEMENT

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
Electric Revenue & Refunding-Series 2003*	10/01/03	126,310,000	4.870000000	Ser. '04 to '21	N/A	S.A. M & S	1,150,000
Electric Revenue & Refunding-Series 2012*	08/09/12	247,150,000	3.178568000	Ser. '13 to '22	22	S.A. M & S	24,865,000
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	3.546727000	Ser. '19 to '36	25	S.A. M & S	32,885,000
Electric Revenue & Refunding-Series 2015A*	03/31/15	40,710,000	3.546727000	Term 2040	25	S.A. M & S	40,710,000
Electric Revenue & Refunding-Series 2016*	09/01/16	116,645,000	2.300655000	Ser. '17 to '34	27	S.A. M & S	65,960,000
Electric Revenue-Series 2018*	06/28/18	121,205,000	3.231594000	Ser. '25 to '34	27	S.A. M & S	121,205,000
Electric Revenue-Series 2020A*	01/30/20	72,200,000	1.592327000	Ser. '25 to '33	30	S.A. M & S	72,200,000
Electric Revenue & Refunding - Taxable Series 2020B*	09/23/20	185,150,000	1.610576000	Ser. '23 to '37	N/A	S.A. M & S	185,150,000
Total Electric Revenue Bonds							619,650,000

* Fiscal Year for Electric Revenue Bonds is Jan - Dec and Balances are as of Dec. 31 2020

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Water Revenue & Refunding	06/21/12	10,895,000	965,000					
Water Revenue & Refunding	05/30/13	28,595,000	2,540,000	2,620,000	2,705,000	2,285,000		
Water Revenue	08/20/19	10,170,000	505,000	535,000	565,000	595,000	625,000	665,000
Total Water Revenue Bonds			4,010,000	3,155,000	3,270,000	2,880,000	625,000	665,000
Sanitary Sewer Revenue & Refunding 2012	05/24/12	38,290,000	2,445,000	2,540,000	2,625,000	2,735,000	2,845,000	2,950,000
Sanitary Sewer Revenue Refunding 2015	04/09/15	12,220,000	790,000	805,000	830,000	855,000	885,000	905,000
Sanitary Sewer Revenue Refunding 2017	09/13/17	13,235,000	785,000	820,000	855,000	905,000	950,000	995,000
Sanitary Sewer Revenue Refunding 2019	07/24/19	25,805,000	665,000	700,000	735,000	770,000	810,000	850,000
Total Sanitary Sewer Revenue Bonds			4,685,000	4,865,000	5,045,000	5,265,000	5,490,000	5,700,000
General Obligation Parking System & Refunding	07/11/19	48,375,000	2,880,000	2,975,000	3,055,000	3,155,000	3,220,000	3,300,000
Total Parking Revenue Bonds			2,880,000	2,975,000	3,055,000	3,155,000	3,220,000	3,300,000
Solid Waste Management Revenue 2013	02/26/13	8,340,000	330,000	345,000	360,000	375,000	390,000	400,000
Solid Waste Management Revenue 2015	07/08/15	5,520,000	245,000	255,000	260,000	270,000	280,000	290,000
Total Solid Waste Management Revenue			575,000	600,000	620,000	645,000	670,000	690,000
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	1,520,000	165,000					
Electric Revenue & Refunding-Series 2003*	10/02/07	126,310,000						
Electric Revenue & Refunding-Series 2012*	08/10/16	277,315,000	9,333,333					
Electric Revenue & Refunding-Series 2013*	06/21/17	75,525,000	15,731,667	16,390,000	15,248,333	8,256,667		
Electric Revenue & Refunding-Series 2015A*	04/01/19	167,800,000	741,667	775,000	806,667	843,333	888,333	940,000
Electric Revenue & Refunding-Series 2016*	09/02/20	116,645,000				3,366,667	9,466,667	9,145,000
Electric Revenue-Series 2018*	06/29/22	121,205,000			2,101,667	7,691,667	10,638,333	11,165,000
Electric Revenue-Series 2020A*	01/31/24	72,200,000			486,667	5,568,333	12,470,000	11,595,000
Electric Revenue & Refunding - Taxable Series 2020B*	09/24/24	185,150,000	4,508,333	15,791,667	18,470,000	10,626,667	4,698,333	7,010,000
Total Electric Revenue Bonds			30,315,000	32,956,667	37,113,333	36,353,333	38,161,667	39,855,000

* Fiscal Year for Electric Revenue Bonds is Jan - Dec

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Water Revenue & Refunding	06/21/12	38,600					
Water Revenue & Refunding	05/30/13	354,400	278,200	199,600	91,400		
Water Refunding	08/20/19	391,600	366,350	339,600	311,350	281,600	250,350
Total Water Revenue Bonds		784,600	644,550	539,200	402,750	281,600	250,350
Sanitary Sewer Revenue & Refunding 2012	05/24/12	745,600	647,800	546,200	441,200	331,800	218,000
Sanitary Sewer Revenue Refunding 2015	03/25/15	248,738	232,938	208,788	183,888	158,238	136,997
Sanitary Sewer Revenue Refunding 2017	09/13/17	399,938	360,688	319,688	276,938	231,688	184,187
Sanitary Sewer Revenue Refunding 2019	07/24/19	865,550	832,300	797,300	760,550	722,050	681,550
Total Sanitary Sewer Revenue Bonds		2,259,826	2,073,726	1,871,976	1,662,576	1,443,776	1,220,734
General Obligation Parking System & Refunding	07/11/19	1,164,938	1,078,538	989,287	897,638	825,073	749,402
Total Parking Revenue Bonds		1,164,938	1,078,538	989,287	897,638	825,073	749,402
Solid Waste Management Revenue 2013	02/26/13	112,040	98,840	85,040	70,640	55,640	45,500
Solid Waste Management Revenue 2015	07/08/15	157,244	144,994	132,244	119,244	105,744	97,344
Total Solid Waste Management Revenue		269,284	243,834	217,284	189,884	161,384	142,844
Cert. of Part. Ser. 2011B (Holmes Clubhouse)	11/30/11	2,166					

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
Electric Revenue & Refunding-Series 2003*	10/02/07						
Electric Revenue & Refunding-Series 2012*	08/10/16	466,667					
Electric Revenue & Refunding-Series 2013*	06/21/17	1,844,976	1,182,938	723,728	260,085		
Electric Revenue & Refunding-Series 2015A*	04/01/19	2,767,567	2,737,900	2,706,900	2,672,200	2,630,700	2,586,283
Electric Revenue & Refunding-Series 2016*	09/02/20	2,817,400	2,817,400	2,817,400	2,817,400	2,662,400	2,215,733
Electric Revenue-Series 2018*	06/29/22	5,873,188	5,873,188	5,873,188	5,768,104	5,383,521	4,851,604
Electric Revenue-Series 2020A*	01/31/24	3,610,000	3,610,000	3,610,000	3,585,667	3,307,250	2,683,750
Electric Revenue & Refunding - Taxable Series 2020B*	09/24/24	2,530,743	2,512,754	2,435,789	2,319,126	2,241,871	2,190,419
Total Electric Revenue Bonds		19,910,539	18,734,179	18,167,004	17,422,581	16,225,742	14,527,790

* 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	4,808,792	2.000000000	Ser. '09 to '31		S.A. J & D	1,804,369
2009 Wastewater SRF C317078	8/27/2009	5,000,000	2.000000000	Ser. '09 to '31		S.A. J & D	2,872,543
2011 Wastewater SRF C317830	3/17/2011	17,000,000	3.250000000	Ser. '13 to '34		S.A. J & D	11,444,843
2011 Water SRF D311548	7/26/2011	14,977,829	1.000000000	Ser. '14 to '34		S.A. J & D	10,319,158
Total Nebraska Revolving Loan Fund							26,440,913

SCHEDULE OF PRINCIPAL PAYMENTS ON BONDS & LEASES

	Dated	Amount	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
2009 Wastewater SRF C317247	8/27/2009	4,808,792	179,663	182,002	184,372	186,772	189,203	191,666
2009 Wastewater SRF C317078	8/27/2009	5,000,000	248,483	253,477	258,572	263770	269,071	274,480
2011 Wastewater SRF C317830	3/17/2011	17,000,000	803,295	821,471	840,059	859066	878,504	898,381
2011 Water SRF D311548	7/26/2011	14,977,829	691,657	707,306	723,310	739677	756,413	773,528

SCHEDULE OF INTEREST PAYMENTS ON BONDS & LEASES

	Dated	F.Y. 2022	F.Y. 2023	F.Y. 2024	F.Y. 2025	F.Y. 2026	F.Y. 2027
2009 Wastewater SRF C317247	8/27/2009	22,345	20,000	17,625	15,723	13,292	10,829
2009 Wastewater SRF C317078	8/27/2009	55,179	50,164	45,048	40,928	35,626	30,218
2011 Wastewater SRF C317830	3/17/2011	253,016	234,840	216,253	197,245	177,807	157,930
2011 Water SRF D311548	7/26/2011	228,312	212,662	196,659	180,292	163,556	146,441

GLOSSARY

Accrual. An accounting method where revenue or expenses are recorded when a transaction occurs rather than when payment is received or made.

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.

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 use of right-of-way.

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, 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.