

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds from a specific revenue source that is restricted to expenditures for a specified purpose.

Advance Acquisition Fund - 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.

Athletic Field & Facilities Improvement Fund - To account for proceeds from a surcharge applied to registration fees charged by the Recreation Division for various athletic activities, and revenues received from the rental of park land for telecommunications towers. These monies must be used for improvements to athletic field and facilities, and the maintenance and repair of Parks and Recreation property and facilities.

Cable Access Television Fund - To account for the receipt and use of franchise fees, imposed by the City, from the cable provider in order to construct, operate and maintain a cable television system within the boundaries of the City.

Lincoln City Libraries Fund - To account for the costs of providing library services to the citizens of Lincoln. Financing is provided by a specific annual tax levy, fines and fees, and reimbursement from Lancaster County for services provided to County residents.

Lincoln Area Agency On Aging Fund - To account 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.

Lincoln/Lancaster Co. Health Fund - To account for the costs of providing health services to the citizens of the City of Lincoln and Lancaster County. Financing is provided by Federal, State, County, and City funds.

Snow Removal Fund - To account for the costs of providing snow and ice removal services for all streets in the City of Lincoln. Financing is provided by a percentage of wheel tax receipts and transfers from the Street Construction Fund.

911 Communication Fund - To account for the costs of answering and processing all incoming 911 and non-emergency calls as well as the cost of dispatch service for the Lincoln Police Department, Lincoln Fire Department, Lancaster County Sheriff's Office and Rural Volunteer Fire and Rescue Departments. Financing is provided by County and City funds and a 911 telephone surcharge.

Social Security Fund - To account 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. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.

Police & Fire Pension Contributions Fund - To account for the City's contributions to the Police and Fire Pension. Financing is provided by a specific annual property tax levy.

StarTran Fund - To account for the cost of operating the City-owned transit system. Financing is provided primarily through passenger revenue and Federal, State, and City funds.



Unemployment Compensation Fund - To account for the cost of unemployment benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.

Keno Fund - To accumulate resources from the City's percentage of Keno revenue in the City and account for activities financed with Keno revenues.

Special Assessment 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. Expenditures for capital improvement projects are accounted for in the Special Assessment Capital Projects Fund. Periodic transfers are made to the Capital Projects Fund to cover expenditures.

Building & Safety Fund - To account for the cost of providing building and safety permit and inspection services to the citizens of Lincoln. Financing is provided through permit and inspection fee revenues and City funds.

Impact Fees - To account for receipts and disbursements of impact fees in accordance with city ordinance.

Fast Forward Fund - To make funds available for economic development projects where there is a demonstrated benefit to the community and/or where incentives can positively influence the outcome of a project. Funding provided by a surplus of Special Assessment Debt Service funds.

Development Services Center Fund - To provide certain start-up costs and one time costs associated with the establishment of the Development Services Center. Funding provided by a surplus of Special Assessment Revolving funds.

Parks & Recreation Special Projects Fund - To account for the proceeds of various trusts and donations to be used for the development of various projects, such as a mini-park, an observatory, landscaping, etc.

Senior Foundation of Lincoln & Lancaster County Fund - To account for the proceeds of fund-raising activities by and donations to the Lincoln/Lancaster Senior Center Foundation. These funds are turned over to the City to be used for special projects at the discretion of the Foundation.

Library Special Trust Fund - To account for the receipt of investment earnings from the following trusts:

Charles Gere Library Fund - To be used as directed by the Library Board for the benefit of the Lincoln City Libraries.

Lillian Polley Trust - To be used for the Polley Music Library.

Other Funds-

Tax Sales Revolving Fund - To provide working funds to acquire lots sold at tax sale for which any part of the taxes included in the decree of foreclosure is due to the City as well as to account for expenditures from this fund to purchase such lots and associated expenses, and to account for monies received from the sale of such lots. Financing is provided by transfers from the Advance Acquisition Fund and monies received from the sale of lots.

Property Tax Refunds Fund - To accumulate resources for reimbursement of taxes on centrally assessed property per court order. Resources are derived from collection of prior years' tax levies and interest earned on those collections.

Robert Crawford Corridor - To accumulate resources required to be distributed from the Crawford Trust per IRS regulations. Such funds to be held until the Mayor and Council determine the use most appropriate with donor intent.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2009

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security	Police & Fire Pension Contributions
ASSETS										
Cash and Cash Equivalents	\$ 260,412	111,091	248,124	860,132	91,363	128,195	436,240	122,753	557,156	-
Investments	625,063	262,672	594,661	2,052,736	205,517	295,506	1,047,041	276,049	1,338,900	-
Receivables:										
Taxes	-	-	-	547,024	-	-	-	-	178,404	268,149
Accounts	-	-	-	4,644	1,643	19,301	2,172	168,277	-	-
Accrued Interest	-	2,304	5,214	11,321	2,952	2,788	-	1,152	10,971	-
Special Assessment	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	52,029	21,948	49,481	170,784	21,612	24,593	87,106	22,928	111,406	-
Due from Other Governments	-	-	-	666	86,242	334,560	97,817	-	218	-
Inventories	-	-	-	-	-	-	354,900	-	-	-
Total Assets	937,504	398,015	897,480	3,647,307	409,329	804,943	2,025,276	591,159	2,197,055	268,149
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	-	-	-	80,260	59,798	85,957	1,222	3,503	-	-
Accrued Liabilities	-	-	774	126,979	63,823	179,323	8,480	67,830	136,142	187,289
Due to Other Funds	-	-	-	987	2,252	19,750	1,884	5,403	-	-
Due to Other Governments	-	-	-	123	404	4,192	-	-	-	-
Unearned Revenue	-	-	645,825	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	177,959	-	7,374	2,172	-	57,891	80,860
Total Liabilities	-	-	646,599	386,308	126,277	296,596	13,758	76,736	194,033	268,149
Fund Balances (Deficits):										
Reserved for:										
Inventories	-	-	-	-	-	-	354,900	-	-	-
Improvements	-	-	-	-	-	-	-	7,296	-	-
Unreserved:										
Designated for Subsequent Years' Expenditures	-	-	270	653,863	22,233	62,468	2,954	23,628	823,725	-
Designated for Encumbrances	-	-	-	45,826	24,084	-	22,000	-	-	-
Undesignated	937,504	398,015	250,611	2,561,310	236,735	445,879	1,631,664	483,499	1,179,297	-
Total Fund Balances (Deficits)	937,504	398,015	250,881	3,260,999	283,052	508,347	2,011,518	514,423	2,003,022	-
Total Liabilities and Fund Balances (Deficits)	\$ 937,504	398,015	897,480	3,647,307	409,329	804,943	2,025,276	591,159	2,197,055	268,149

StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Impact Fees	Fast Forward	Development Services Center	Parks & Recreation Special Projects	Seniors Foundation Of Lincoln & Lancaster County	Library Special Trust	Other Funds	Total
622,893	52,583	755,103	936,756	962,130	2,563,624	1,765,469	80,150	261,523	41,122	68,351	10,808	10,935,978
1,413,080	126,472	1,810,737	3,109,827	2,238,796	6,074,300	4,236,809	190,924	615,334	99,718	161,738	24,322	26,800,202
-	-	-	-	-	-	-	-	-	-	-	-	993,577
20,256	-	111,228	-	-	-	-	-	-	-	-	-	327,521
6,344	1,120	16,185	54,060	19,917	68,748	4,535	144	5,543	997	1,574	134	216,003
-	-	-	1,682,744	-	-	-	-	-	-	-	-	1,682,744
117,677	10,484	150,697	187,049	186,265	505,590	352,639	15,971	51,245	8,231	13,522	2,057	2,163,314
35,724	-	-	-	-	-	-	-	-	-	-	-	555,227
441,516	-	-	-	-	-	-	-	-	-	-	-	796,416
<u>2,657,490</u>	<u>190,659</u>	<u>2,843,950</u>	<u>5,970,436</u>	<u>3,407,108</u>	<u>9,212,262</u>	<u>6,359,452</u>	<u>287,189</u>	<u>933,645</u>	<u>150,068</u>	<u>245,185</u>	<u>37,321</u>	<u>44,470,982</u>
86,868	-	74,293	65,509	5,153	11,079	-	-	16,201	-	126	-	489,969
170,987	-	-	-	107,878	2,449	-	-	-	-	2,059	-	1,054,013
1,991	-	21,654	217,802	20,352	9,247,602	-	-	-	8	-	-	9,539,685
-	-	52,546	-	1,505	-	-	-	75	-	-	-	58,845
66,411	-	-	-	166,837	-	-	-	-	-	-	-	879,073
263	-	-	1,621,352	-	-	-	-	-	-	-	-	1,947,871
<u>326,520</u>	<u>-</u>	<u>148,493</u>	<u>1,904,663</u>	<u>301,725</u>	<u>9,261,130</u>	<u>-</u>	<u>-</u>	<u>16,276</u>	<u>8</u>	<u>2,185</u>	<u>-</u>	<u>13,969,456</u>
441,516	-	-	-	-	-	-	-	-	-	-	-	796,416
-	-	-	-	-	-	-	-	-	-	-	-	7,296
59,564	95,000	-	-	37,580	-	-	-	-	-	-	-	1,781,285
42,166	-	50,978	-	19,580	-	-	-	15,100	-	-	-	219,734
1,787,724	95,659	2,644,479	4,065,773	3,048,223	(48,868)	6,359,452	287,189	902,269	150,060	243,000	37,321	27,696,795
<u>2,330,970</u>	<u>190,659</u>	<u>2,695,457</u>	<u>4,065,773</u>	<u>3,105,383</u>	<u>(48,868)</u>	<u>6,359,452</u>	<u>287,189</u>	<u>917,369</u>	<u>150,060</u>	<u>243,000</u>	<u>37,321</u>	<u>30,501,526</u>
<u>2,657,490</u>	<u>190,659</u>	<u>2,843,950</u>	<u>5,970,436</u>	<u>3,407,108</u>	<u>9,212,262</u>	<u>6,359,452</u>	<u>287,189</u>	<u>933,645</u>	<u>150,068</u>	<u>245,185</u>	<u>37,321</u>	<u>44,470,982</u>

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2009

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security	Police & Fire Pension Contributions
Revenues:										
Real Property and										
Personal Property Tax	\$ -	-	-	6,229,044	-	-	-	-	2,034,711	3,233,509
Wheel Tax	-	-	-	-	-	-	1,091,192	-	-	-
Sundry and In Lieu Tax	-	-	-	4,947	-	-	-	-	1,615	2,508
Special Assessment	-	-	-	-	-	482	504	-	-	-
Intergovernmental	-	-	-	621,716	1,060,283	2,912,789	-	150,775	-	-
Permits and Fees	-	-	303,827	391,400	86,330	3,077,633	-	1,315,565	-	-
Reimbursement for Services	633	367,169	-	-	170,569	504,355	-	1,472	-	-
Investment Earnings	39,078	16,848	39,992	89,134	17,964	23,096	39,269	7,312	82,936	-
Donations	-	-	-	-	24,385	-	-	2,300	-	-
Keno Proceeds	-	-	-	-	-	-	-	-	-	-
Private Sector Share of Projects	-	-	-	-	-	-	-	-	-	-
Miscellaneous	9	5,822	-	31,854	2,828	6,893	-	235	-	-
Total Revenues	39,720	389,839	343,819	7,368,095	1,362,359	6,525,248	1,130,965	1,477,659	2,119,262	3,236,017
Expenditures -- Current:										
General Government	645,521	-	64,442	-	-	-	-	-	2,087,482	3,236,017
Public Safety	-	-	-	-	-	-	-	3,461,694	-	-
Streets and Highways	-	-	-	-	-	-	2,529,370	-	-	-
Culture and Recreation	-	-	-	7,360,431	-	-	-	-	-	-
Economic Opportunity	-	-	-	-	3,741,593	-	-	-	-	-
Health and Welfare	-	-	-	-	-	11,621,492	-	-	-	-
Mass Transit	-	-	-	-	-	-	-	-	-	-
Total Expenditures	645,521	-	64,442	7,360,431	3,741,593	11,621,492	2,529,370	3,461,694	2,087,482	3,236,017
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(605,801)	389,839	279,377	7,664	(2,379,234)	(5,096,244)	(1,398,405)	(1,984,035)	31,780	-
Other Financing Sources (Uses):										
Transfers In	52,632	-	-	-	2,419,180	5,308,628	1,885,605	2,163,999	-	-
Transfers Out	(650,012)	(145,539)	-	-	-	(406)	-	(71,995)	-	-
Sale of Capital Assets	643,953	-	-	-	-	-	-	-	-	-
Total Other Financing										
Sources (Uses)	46,573	(145,539)	-	-	2,419,180	5,308,222	1,885,605	2,092,004	-	-
Net Change In Fund Balances	(559,228)	244,300	279,377	7,664	39,946	211,978	487,200	107,969	31,780	-
Fund Balances (Deficits) - Beginning	1,496,732	153,715	(28,496)	3,253,335	243,106	296,369	1,524,318	406,454	1,971,242	-
Fund Balances (Deficits) - Ending	\$ 937,504	398,015	250,881	3,260,999	283,052	508,347	2,011,518	514,423	2,003,022	-

StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Impact Fees	Fast Forward	Development Services Center	Parks & Recreation Special Projects	Seniors Foundation Of Lincoln & Lancaster County	Library Special Trust	Other Funds	Total
-	-	-	-	-	-	-	-	121,861	-	-	-	11,619,125
-	-	-	-	-	-	-	-	-	-	-	-	1,091,192
-	-	-	-	-	-	-	-	-	-	-	-	9,070
-	-	-	1,052,344	-	-	-	-	-	-	-	-	1,053,330
2,407,526	-	-	-	-	-	-	-	-	-	-	13	7,153,102
1,433,399	-	-	-	3,241,983	68,226	-	-	-	-	-	-	9,918,363
100,836	-	-	-	126,394	106	-	-	107,790	196	-	-	1,379,520
61,949	8,690	130,567	256,177	150,093	-	124,452	5,189	41,221	9,396	12,800	37,370	1,193,533
-	-	-	-	-	-	-	-	88,632	35,991	89,511	-	240,819
-	-	3,140,726	-	-	-	-	-	-	-	-	-	3,140,726
-	-	-	-	-	-	-	-	14,740	-	-	-	14,740
25,295	-	-	-	2,997	-	-	-	18,201	21	-	-	94,155
4,029,005	8,690	3,271,293	1,308,521	3,521,467	68,332	124,452	5,189	392,445	45,604	102,311	37,383	36,907,675
-	19,497	1,184,870	709,657	-	100,835	-	-	-	-	-	2,395	8,050,716
-	-	-	-	4,935,988	-	-	-	-	-	-	-	8,397,682
-	-	-	-	-	-	-	-	-	-	-	-	2,529,370
-	-	537,383	-	-	-	-	-	268,116	-	98,459	-	8,264,389
-	-	-	-	-	-	-	-	-	234,003	-	-	3,975,596
-	-	-	-	-	-	-	-	-	-	-	-	11,621,492
9,415,651	-	-	-	-	-	-	-	-	-	-	-	9,415,651
9,415,651	19,497	1,722,253	709,657	4,935,988	100,835	-	-	268,116	234,003	98,459	2,395	52,254,896
(5,386,646)	(10,807)	1,549,040	598,864	(1,414,521)	(32,503)	124,452	5,189	124,329	(188,399)	3,852	34,988	(15,347,221)
5,894,587	-	-	-	845,675	-	6,335,000	282,000	-	-	-	-	25,187,306
(10,297)	-	(2,104,750)	(7,896,012)	(15,721)	-	(100,000)	-	(4,603)	-	-	(6,827)	(11,006,162)
1,380	-	-	-	-	-	-	-	-	-	-	-	645,333
5,885,670	-	(2,104,750)	(7,896,012)	829,954	-	6,235,000	282,000	(4,603)	-	-	(6,827)	14,826,477
499,024	(10,807)	(555,710)	(7,297,148)	(584,567)	(32,503)	6,359,452	287,189	119,726	(188,399)	3,852	28,161	(520,744)
1,831,946	201,466	3,251,167	11,362,921	3,689,950	(16,365)	-	-	797,643	338,459	239,148	9,160	31,022,270
2,330,970	190,659	2,695,457	4,065,773	3,105,383	(48,868)	6,359,452	287,189	917,369	150,060	243,000	37,321	30,501,526

