

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. These monies must be used for improvements to athletic field 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.

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.

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.

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.

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

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.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2007

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
ASSETS										
Cash and Cash Equivalents	\$ 211,822	51,598	272,398	533,063	63,438	1,368	96,321	293,764	47,809	332,262
Investments	777,819	187,749	1,002,448	1,968,016	227,981	-	326,885	1,086,264	144,165	1,222,048
Receivables:										
Taxes	-	-	-	960,312	-	-	-	-	-	305,314
Accounts	-	-	-	5,354	-	-	12,462	1,155	205,343	-
Accrued Interest	6,362	2,031	11,449	16,206	5,840	5,318	5,009	1,025	1,392	13,538
Due from Other Funds	61,523	14,855	79,138	155,385	23,526	132	25,766	85,711	11,437	96,622
Due from Other Governments	-	-	-	430	36,224	-	442,728	101,533	-	136
Inventories	-	-	-	-	-	-	-	202,045	-	-
Total Assets	1,057,526	256,233	1,365,433	3,638,766	357,009	6,818	909,171	1,771,497	410,146	1,969,920
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	1,612	-	39,137	75,434	39,847	-	56,412	-	1,827	-
Accrued Liabilities	-	-	643	149,709	62,513	-	179,195	8,113	59,935	115,682
Due to Other Funds	-	-	-	633	2,824	-	11,765	25	466	-
Due to Other Governments	-	-	-	70	5	-	721	-	64	-
Unearned Revenue	-	-	1,252,214	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	191,201	-	-	444,661	1,155	24,789	61,530
Total Liabilities	1,612	-	1,291,994	417,047	105,189	-	692,754	9,293	87,081	177,212
Fund Balances (Deficits):										
Reserved for:										
Inventories	-	-	-	-	-	-	-	202,045	-	-
Improvements	-	-	-	-	-	-	-	-	8,500	-
Unreserved:										
Designated for Subsequent Years' Expenditures	-	-	85	616,422	8,296	-	23,780	1,077	7,953	179,431
Designated for Encumbrances	-	-	36,438	70,247	28,727	-	19,148	367,141	-	-
Undesignated	1,055,914	256,233	36,916	2,535,050	214,797	6,818	173,489	1,191,941	306,612	1,613,277
Total Fund Balances (Deficits)	1,055,914	256,233	73,439	3,221,719	251,820	6,818	216,417	1,762,204	323,065	1,792,708
Total Liabilities and Fund Balances (Deficits)	\$ 1,057,526	256,233	1,365,433	3,638,766	357,009	6,818	909,171	1,771,497	410,146	1,969,920

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks & Recreation Special Projects	Seniors Foundation Of Lincoln & Lancaster County	Library Special Trust	Total
-	393,734	47,762	614,502	-	930,034	418	2,526,064	157,903	58,844	63,809	6,696,913
-	1,320,951	172,662	2,263,051	217,923	3,433,132	5,029	8,954,977	578,335	216,247	234,687	24,340,369
455,335	-	-	-	-	-	-	-	-	-	-	1,720,961
-	12,072	-	125,817	-	52	-	-	39	-	-	362,294
-	10,424	1,992	27,191	1,006	40,864	58	96,348	6,537	2,436	2,611	257,637
-	104,247	13,672	178,784	17,221	271,068	394	707,118	45,748	17,090	18,667	1,928,104
-	116,271	-	-	-	-	-	-	847	-	-	698,169
-	480,205	-	-	-	-	-	-	-	-	-	682,250
<u>455,335</u>	<u>2,437,904</u>	<u>236,088</u>	<u>3,209,345</u>	<u>236,150</u>	<u>4,675,150</u>	<u>5,899</u>	<u>12,284,507</u>	<u>789,409</u>	<u>294,617</u>	<u>319,774</u>	<u>36,686,697</u>
-	279,471	-	37,516	-	7,950	-	-	9,967	2,046	-	551,219
374,280	154,952	-	-	-	97,780	-	2,296	-	-	1,638	1,206,736
-	2,045	-	24,204	-	3,415	-	12,289,291	-	24	-	12,334,692
-	-	-	60,881	-	1,585	-	-	1,242	-	-	64,568
-	64,636	-	-	-	223,074	-	-	-	-	-	1,539,924
81,055	-	-	-	-	-	-	-	-	-	-	804,391
<u>455,335</u>	<u>501,104</u>	<u>-</u>	<u>122,601</u>	<u>-</u>	<u>333,804</u>	<u>-</u>	<u>12,291,587</u>	<u>11,209</u>	<u>2,070</u>	<u>1,638</u>	<u>16,501,530</u>
-	480,205	-	-	-	-	-	-	-	-	-	682,250
-	-	-	-	-	-	-	-	-	-	-	8,500
-	20,008	95,000	-	-	12,976	-	-	-	-	-	965,028
-	1,008,000	-	3,613	-	20,432	-	-	8,500	-	-	1,562,246
-	428,587	141,088	3,083,131	236,150	4,307,938	5,899	(7,080)	769,700	292,547	318,136	16,967,143
-	1,936,800	236,088	3,086,744	236,150	4,341,346	5,899	(7,080)	778,200	292,547	318,136	20,185,167
<u>455,335</u>	<u>2,437,904</u>	<u>236,088</u>	<u>3,209,345</u>	<u>236,150</u>	<u>4,675,150</u>	<u>5,899</u>	<u>12,284,507</u>	<u>789,409</u>	<u>294,617</u>	<u>319,774</u>	<u>36,686,697</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, 2007

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
Revenues:										
Real Property and										
Personal Property Tax	\$ -	-	-	6,505,230	-	-	-	-	-	2,057,087
Wheel Tax	-	-	-	-	-	-	-	1,058,931	-	-
Sundry and In Lieu Tax	-	-	-	3,653	-	-	-	-	-	1,158
Special Assessment	-	-	-	-	-	-	379	-	-	-
Intergovernmental	-	-	-	646,582	1,141,766	-	2,258,629	-	199,730	-
Permits and Fees	-	-	305,606	382,823	93,162	-	2,727,258	-	1,327,881	-
Reimbursement for Services	174	53,670	-	-	191,308	-	220,521	-	-	-
Investment Earnings	38,199	11,293	76,182	85,316	28,963	36,568	22,525	50,264	2,426	75,611
Donations	130	-	-	-	2	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-	-	-	-
Private Sector Share of Projects	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	3,426	-	21,166	1,385	-	17,010	-	1,643	-
Total Revenues	38,503	68,389	381,788	7,644,770	1,456,586	36,568	5,246,322	1,109,195	1,531,680	2,133,856
Expenditures:										
General Government	51,866	-	444,981	-	-	-	-	-	-	1,950,491
Public Safety	-	-	-	-	-	-	-	-	3,143,079	-
Streets and Highways	-	-	-	-	-	-	-	2,810,817	-	-
Culture and Recreation	-	-	-	7,339,835	-	-	-	-	-	-
Economic Opportunity	-	-	-	-	4,310,244	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	10,351,267	-	-	-
Mass Transit	-	-	-	-	-	-	-	-	-	-
Total Expenditures	51,866	-	444,981	7,339,835	4,310,244	-	10,351,267	2,810,817	3,143,079	1,950,491
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(13,363)	68,389	(63,193)	304,935	(2,853,658)	36,568	(5,104,945)	(1,701,622)	(1,611,399)	183,365
Other Financing Sources (Uses):										
Transfers In	-	-	-	-	2,684,026	-	5,029,634	1,768,431	1,927,963	-
Transfers Out	(136,704)	(18,010)	-	-	-	(719,513)	(9,329)	(89,474)	(70,033)	-
Sale of Capital Assets	2,413	-	-	516	6,957	-	1,340	-	-	-
Total Other Financing										
Sources (Uses)	(134,291)	(18,010)	-	516	2,690,983	(719,513)	5,021,645	1,678,957	1,857,930	-
Net Change In Fund Balances	(147,654)	50,379	(63,193)	305,451	(162,675)	(682,945)	(83,300)	(22,665)	246,531	183,365
Fund Balances (Deficits) - Beginning	1,203,568	205,854	136,632	2,916,268	414,495	689,763	299,717	1,784,869	76,534	1,609,343
Fund Balances (Deficits) - Ending	\$ 1,055,914	256,233	73,439	3,221,719	251,820	6,818	216,417	1,762,204	323,065	1,792,708

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks & Recreation Special Projects	Seniors Foundation Of Lincoln & Lancaster County	Library Special Trust	Total
2,898,178	-	-	-	-	-	-	-	-	-	-	11,460,495
-	-	-	-	-	-	-	-	-	-	-	1,058,931
1,734	-	-	-	-	-	-	-	-	-	-	6,545
-	-	-	-	-	-	-	-	-	-	-	379
-	6,662,128	-	-	-	-	-	-	11,597	-	-	10,920,432
-	1,401,249	-	-	-	3,719,935	-	108,901	-	-	-	10,066,815
-	123,168	-	-	-	117,246	-	-	159,661	-	-	865,748
-	86,299	12,581	173,316	10,084	262,211	299	-	37,847	14,917	15,716	1,040,617
-	-	-	-	-	-	-	-	37,790	35,470	88,493	161,885
-	-	-	2,798,262	-	-	-	-	-	-	-	2,798,262
-	-	-	-	-	-	-	-	44,070	-	-	44,070
-	27,646	-	5,175	49,402	2,100	-	-	13,527	644	-	143,124
2,899,912	8,300,490	12,581	2,976,753	59,486	4,101,492	299	108,901	304,492	51,031	104,209	38,567,303
2,899,912	-	21,378	1,065,104	639,283	-	-	108,114	-	-	-	7,181,129
-	-	-	-	-	5,292,116	-	-	-	-	-	8,435,195
-	-	-	-	-	-	-	-	-	-	-	2,810,817
-	-	-	793,870	-	-	-	-	197,162	-	107,526	8,438,393
-	-	-	-	-	-	-	-	-	38,137	-	4,348,381
-	-	-	-	-	-	-	-	-	-	-	10,351,267
-	14,731,219	-	-	-	-	-	-	-	-	-	14,731,219
2,899,912	14,731,219	21,378	1,858,974	639,283	5,292,116	-	108,114	197,162	38,137	107,526	56,296,401
-	(6,430,729)	(8,797)	1,117,779	(579,797)	(1,190,624)	299	787	107,330	12,894	(3,317)	(17,729,098)
-	5,842,979	-	-	552,367	756,400	-	-	-	-	-	18,561,800
-	-	-	(1,357,211)	(23,673)	-	-	-	(1,188)	-	-	(2,425,135)
-	16,855	-	-	-	-	-	-	-	-	-	28,081
-	5,859,834	-	(1,357,211)	528,694	756,400	-	-	(1,188)	-	-	16,164,746
-	(570,895)	(8,797)	(239,432)	(51,103)	(434,224)	299	787	106,142	12,894	(3,317)	(1,564,352)
-	2,507,695	244,885	3,326,176	287,253	4,775,570	5,600	(7,867)	672,058	279,653	321,453	21,749,519
-	1,936,800	236,088	3,086,744	236,150	4,341,346	5,899	(7,080)	778,200	292,547	318,136	20,185,167