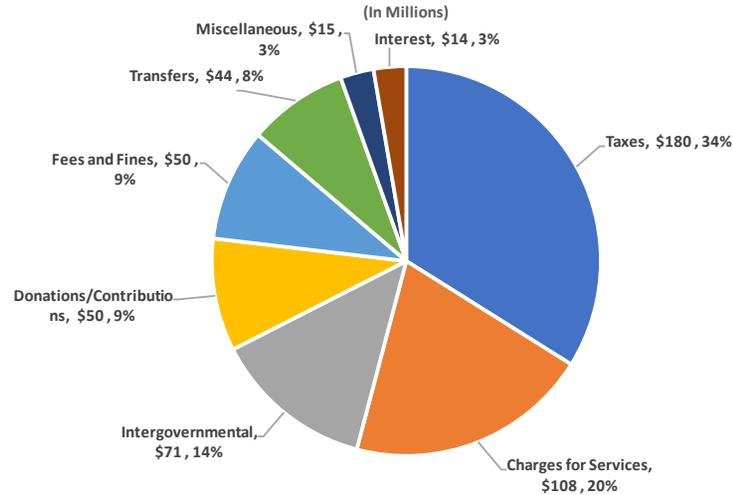


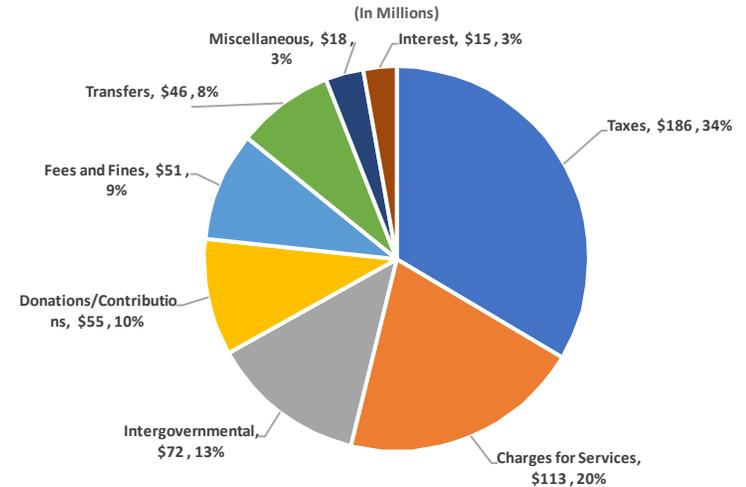
# FINANCIAL PLAN

## WHERE CITY OF LINCOLN DOLLARS COME FROM

All Fund 2018-2019 Revenues \$532 Million

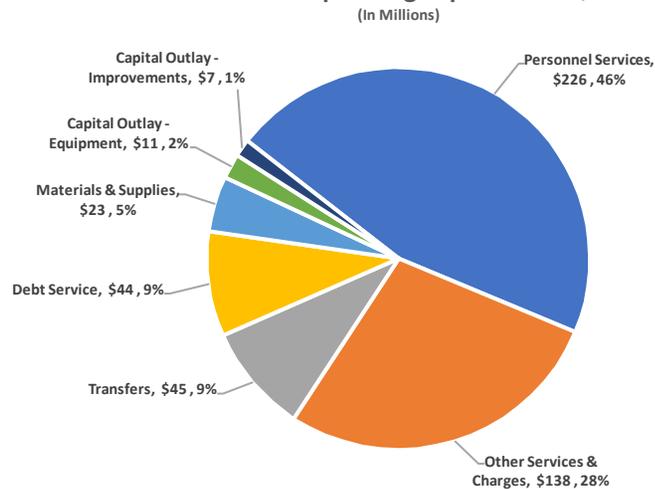


All Fund 2019-2020 Revenues \$555 Million

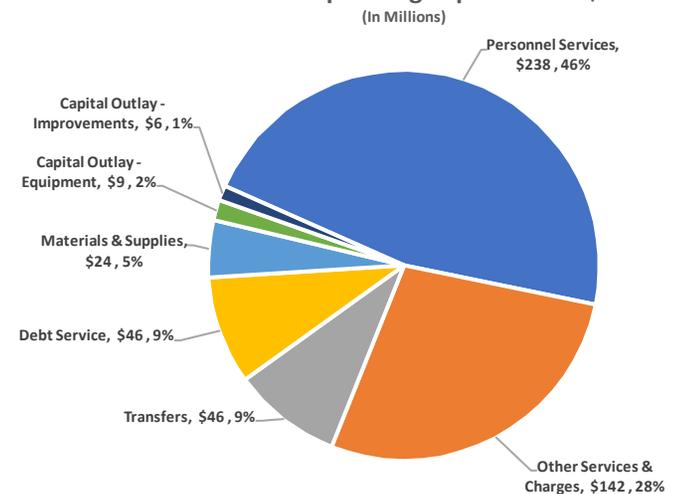


## WHERE CITY OF LINCOLN DOLLARS GO

All Fund 2018-2019 Operating Expenditures \$494 Million



All Fund 2019-2020 Operating Expenditures \$511 Million



## FINANCIAL PLAN

# ALL FUNDS SOURCES BY TYPE

Object Type	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Taxes	\$ 177,612,374	\$ -	\$ 180,463,073	\$ 186,267,293
Charges for Services	\$ 92,709,418	\$ -	\$ 107,585,332	\$ 112,571,404
Intergovernmental	\$ 107,969,356	\$ -	\$ 71,343,106	\$ 72,169,473
Transfers	\$ 82,848,548	\$ -	\$ 44,195,228	\$ 45,712,814
Fees and Fines	\$ 52,720,901	\$ -	\$ 49,834,762	\$ 50,512,220
Donations/Contributions	\$ 15,741,843	\$ -	\$ 49,794,785	\$ 54,685,458
Miscellaneous	\$ 22,434,718	\$ -	\$ 14,795,319	\$ 17,642,987
Interest	\$ 15,511,459	\$ -	\$ 14,395,779	\$ 15,439,398
<b>Total</b>	<b>\$ 567,548,617</b>	<b>\$ -</b>	<b>\$ 532,407,384</b>	<b>\$ 555,001,047</b>

### REVENUE SOURCES BY TYPE

Revenues to the City are divided into 8 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 2018-2019 are \$180,463,073 and \$186,267,293 for 2019-2020.

**Property Tax** – Property taxes account for approximately one-third of total revenues. Property taxes support the following City funds: General; Library; Social Security; Police & Fire Pension; Unemployment Compensation; and Bond Interest & Redemption. The five-year average property valuation growth in the City has been 4.87%. In FY 2017-18, the county assessor’s reevaluation resulted in an increase of \$1,628,906,273 in taxable valuation which is 8.72% valuation increase. Assessed valuation growth and property tax grew 5.62% in FY 2018-19 and is estimated to grow 4.49% in FY 2019-20.

The tax rate for all taxing funds is budgeted to remain flat at .31648.

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
General Fund	0.19894	0.19298	0.20941	0.20981
Library	0.04443	0.04134	0.03733	0.03756
Social Security	0.01581	0.01460	0.01172	0.01260
Police and Fire Pension	0.04019	0.03670	0.03466	0.03357
Unemployment Compensation	0.00027	0.00025	0.00023	0.00023
Bond Interest & Redemption	0.03402	0.03061	0.02313	0.02271
<b>Total</b>	<b>0.33366</b>	<b>0.31648</b>	<b>0.31648</b>	<b>0.31648</b>

**Motor Vehicle Tax** – Motor Vehicle Tax supports the General Fund. The five year growth averaged around 5.59%. 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 1.50% which supports the General Fund. Lincoln voters approved a ¼ cent increase in 2015 for two public safety projects, 911 radio system and construction/relocation of three fire stations and one fire/police co-location, over a three-year

# ALL FUNDS SOURCES BY TYPE

period. Any extension of the sales tax increase would need voter approval. This tax ends in October 2018.

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

**Transfers** - Total transfers in are budgeted at \$44,195,228 in 2018-2019 and \$45,712,814 in 2019-2020. These include multiple transfer types from miscellaneous, city operating subsidy, cash transfers in, and Keno transfers.

**Intergovernmental** - Total intergovernmental revenues are budgeted at \$71,343,106 in 2018-2019 and \$72,169,473 in 2019-2020.

Intergovernmental revenues include multiple sources and are budgeted to receive \$40,998,179 in 2018-2019 and \$41,911,818 in 2019-2020. The largest intergovernmental funds are the Highway Allocation funds, \$25,266,800 in 2018-2019, 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 2018-2019 to receive \$30,344,927 and in 2019-2020 to receive \$30,257,655. 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 2018-2019 at \$107,585,332 and 2019-2020 at \$112,571,404. Most of the charges for services come through water and wastewater fees budgeted at \$73,049,895 in 2018-2019 and \$77,030,069 in 2019-2020. 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 2018-2019 is \$49,834,762 and in 2019-2020 is \$50,512,220.

**Donations/Contributions** - Donations/Contributions are budgeted to receive \$49,794,785 in 2018-2019 and \$54,685,458 in 2019-2020. 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 \$14,795,319 in 2018-2019 and \$17,642,987 in 2019-2020. 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 \$14,395,779 in 2018-2019 and \$15,439,398 in 2019-2020. This includes funds received from Lincoln Electric System for return on equity, earnings through pension investments and interest earned from cash pools.

## FINANCIAL PLAN

# ALL FUNDS USES BY EXPENDITURE TYPE

Object Type	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Personnel Services	\$ 212,702,702	\$ 206,371,919	\$ 225,864,871	\$ 237,886,986
Other Services & Charges	\$ 126,673,150	\$ 74,163,396	\$ 137,824,242	\$ 141,937,103
Transfers	\$ 102,797,680	\$ 29,375,283	\$ 43,892,331	\$ 45,857,229
Debt Service	\$ 38,781,906	\$ 44,600,924	\$ 45,487,356	\$ 45,895,944
Materials & Supplies	\$ 20,274,735	\$ 22,416,676	\$ 23,170,971	\$ 23,982,110
Capital Outlay - Equipment	\$ 10,405,390	\$ 7,338,260	\$ 10,608,486	\$ 8,628,856
Capital Outlay - Improvements	\$ 2,041,256	\$ 1,608,200	\$ 7,129,753	\$ 6,464,505
<b>Total</b>	<b>\$ 513,676,819</b>	<b>\$ 385,874,658</b>	<b>\$ 493,978,010</b>	<b>\$ 510,652,733</b>

<b>Transfers</b>	<b>\$ 29,177,901</b>	<b>\$ 39,525,950</b>	<b>\$ 41,102,966</b>
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<b>Grand Total Net Transfers</b>	<b>\$ 356,696,757</b>	<b>\$ 454,452,060</b>	<b>\$ 469,549,767</b>
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## 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 revenue source is also provided.

**Personnel Services** – Personnel services is the largest category in the budget at 46% of the total appropriated funds budgets. Personnel services is derived from salaries and benefits such as pension, health insurance, dental insurance and other benefits. Total appropriated funds are \$225,864,871 in 2018-2019 and \$237,886,986 in 2019-2020.

**Other Services and Charges** – Other services and charges are the second largest category in the budget at 28% 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 \$137,824,242 in 2018-2019 and \$141,937,103 in 2019-2020.

**Transfers**– Transfers are the third largest category in the budget at 9% of the total appropriated funds budgets. Transfers include for interfund transfers to fund internal operations or to fund capital projects. Total appropriated funds are \$43,892,331 in 2018-2019 and \$45,857,229 in 2019-2020.

# ALL FUNDS USES BY EXPENDITURE TYPE

**Debt Service** – Debt service is the fourth largest category in the budget at 9% 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 \$45,487,356 in 2018-2019 and \$45,895,944 in 2019-2020.

**Material & Supplies** - Materials and supplies are the fifth largest category in the budget at 5% of the total appropriated funds budgets. These include charges for electricity, fuel and oil, sand, cement and various other materials. Total appropriated funds are \$23,170,971 in 2018-2019 and \$23,982,110 in 2019-2020.

**Capital Outlay - Equipment:** Capital Outlay - 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 \$17,713,239 in 2018-2019 and \$15,068,361 in 2019-2020.

**Capital Outlay - Improvements:** Capital Outlay - Improvements represents General Fund projects in the CIP and \$25,000 budgeted in the General Fund Operating budget to cover any Special Assessments on City owned property.

## FUNDS NOT INCLUDED IN THIS DOCUMENT

The following funds are not included in this Operating Budget Document:

- |                                    |                                      |
|------------------------------------|--------------------------------------|
| (00020) Commun. Impr. Fin.         | (00448) 2001 QOPR Bd Ref             |
| (00100) Advance Acquisition        | (00465) Capital Projects             |
| (00105) Athletic Field & Fac       | (00470) SAR Working Capital          |
| (00110) Tennis Capital Impr        | (00475) 1999 GO Var Purp             |
| (00112) Parks & Rec Maint & Repair | (00487) Developer Purchased TIF      |
| (00195) FEMA                       | (00595) StarTran Acq.                |
| (00200) Special Assessmt           | (00631) Damaged Property             |
| (00230) Fast Forward               | (00632) Prop Self-Ins Loss           |
| (00245) R P Crawford Park Endow    | (00633) Liab Self-Ins Loss           |
| (00341) 2002 Tax Alloc-Megaplex/OF | (00634) Ins Premiums                 |
| (00342) 2003 Lincoln Mall          | (00635) StarTran Self-Ins            |
| (00347) SouthPointe EEA            | (00636) Excess Self-Ins              |
| (00405) Transportation - CIP       | (00637) Police Self-Ins              |
| (00408) 2006 Hwy User Alloc Bds    | (00638) Auto Self-Ins                |
| (00412) Veh Tax Residential        | (00640) LT Disability                |
| (00415) Vehicle Tax Const          | (00745) Lincoln Public Schools       |
| (00431) 2016 Storm Sewer Constr    | (00760) FEBA                         |
| (00432) 2013 Storm Sewer Constr    | (00950) W Haymarket Revenue          |
| (00442) NE Radial TIF Constr       | (00951) W Haymarket Cap Pr Bal Sheet |
| (00443) Small TIF Constr Pr        |                                      |

## FINANCIAL PLAN

# ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
General	00010	(00010) General Fund	\$ 150,440,930	\$ 157,249,120	\$ 172,360,435	\$ 177,875,049
General	00030	(00030) Donations Fund	\$ 2,686,236	\$ 31,189	\$ 32,904	\$ 34,826
General	00040	(00040) Cash Reserve	\$ 1,200	\$ 600,000	\$ -	\$ -
General	00070	(00070) Streets Improvement	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Special Revenue	00115	(00115) Cable Access	\$ 80,006	\$ 135,085	\$ 576,628	\$ 482,709
Special Revenue	00120	(00120) Library Fund	\$ 9,192,875	\$ 9,438,514	\$ 9,672,305	\$ 10,067,343
Special Revenue	00125	(00125) LAAA	\$ 3,711,981	\$ 3,987,224	\$ 3,899,437	\$ 4,035,395
Special Revenue	00135	(00135) Linc/Lanc Co Health	\$ 11,239,768	\$ 11,172,786	\$ 11,615,664	\$ 12,085,587
Special Revenue	00140	(00140) Animal Control	\$ 2,401,782	\$ 2,465,093	\$ 2,596,999	\$ 2,692,535
Special Revenue	00145	(00145) Title V Clean Air	\$ 741,266	\$ 830,230	\$ 595,559	\$ 625,961
Special Revenue	00155	(00155) 911 Commun.	\$ 5,611,180	\$ 5,549,808	\$ 5,915,165	\$ 6,161,770
Special Revenue	00160	(00160) Social Security	\$ 2,741,406	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
Special Revenue	00165	(00165) Transportation - Oper & Maint	\$ 19,800,656	\$ 19,607,418	\$ 25,283,714	\$ 25,950,626
Special Revenue	00170	(00170) Unemployment Comp	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000
Special Revenue	00175	(00175) Keno	\$ 5,360,326	\$ 2,709,089	\$ 3,229,250	\$ 3,357,180
Special Revenue	00180	(00180) CDBG	\$ 2,368,420	\$ 2,182,000	\$ 2,347,787	\$ 2,346,948
Special Revenue	00185	(00185) Grants In Aid	\$ 19,226,325	\$ 3,818,168	\$ 4,468,465	\$ 4,567,949
Special Revenue	00191	(00191) WIA	\$ 1,062,760	\$ 967,405	\$ 891,516	\$ 892,193
Special Revenue	00212	(00212) Vehicle Tax Fund	\$ 9,219,343	\$ -	\$ 9,525,500	\$ 9,620,800
Special Revenue	00220	(00220) Building & Safety	\$ 6,365,903	\$ 7,133,263	\$ 7,472,143	\$ 7,702,354
Special Revenue	00225	(00225) Impact Fees	\$ 121,382	\$ -	\$ 123,313	\$ 123,313
Special Revenue	00250	(00250) Resp Beverage Server	\$ 60,277	\$ 77,780	\$ 79,905	\$ 83,501
Special Revenue	00255	(00255) Lincoln Bike Share	\$ 66	\$ 175,872	\$ 327,078	\$ 337,668
Debt Service	00307	(00307) Hwy User Allocation Bds	\$ 6,601,515	\$ 5,067,800	\$ 4,934,950	\$ 4,918,275
Debt Service	00308	(00308) Turn Back Tax Bonds	\$ 1,789,031	\$ 1,780,700	\$ 2,196,701	\$ 2,348,501
Debt Service	00310	(00310) Bond Interest & Redemption	\$ 6,013,147	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819
Debt Service	00320	(00320) Spec Assmt Debt Serv	\$ 1,432,688	\$ 279,500	\$ 1,888,876	\$ 1,884,988
Debt Service	00343	(00343) Small TIF Projects	\$ 686,431	\$ 184,560	\$ 178,314	\$ 176,806
Debt Service	00345	(00345) NW Corridors	\$ 1,311,575	\$ 648,985	\$ 650,344	\$ 367,375

## FINANCIAL PLAN

# ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Debt Service	00346	(00346) Developer Purchased TIF	\$ 10,974,555	\$ 74,435	\$ 75,756	\$ 77,100
Enterprise	00500	(00500) Parking Lots and JPA Facilities	\$ 1,823,988	\$ 1,814,007	\$ 2,662,740	\$ 2,606,537
Enterprise	00510	(00510) Golf Revenue Fund	\$ 3,763,895	\$ 3,831,755	\$ 3,671,896	\$ 3,829,400
Enterprise	00515	(00515) Golf Capital Improvements	\$ 3,106,006	\$ -	\$ 168,981	\$ 170,631
Enterprise	00520	(00520) Parking Facilities	\$ 10,249,627	\$ 9,710,706	\$ 10,835,749	\$ 10,753,548
Enterprise	00536	(00536) Pinnacle Bank Arena Oper	\$ -	\$ -	\$ 5,484,582	\$ 5,484,582
Enterprise	00540	(00540) Solid Waste Mgmt Rev	\$ 11,862,693	\$ 10,219,239	\$ 10,310,963	\$ 11,048,823
Enterprise	00550	(00550) EMS Enterprise Fd	\$ 6,229,295	\$ 6,612,704	\$ 7,624,557	\$ 7,705,512
Enterprise	00555	(00555) Wastewater	\$ 22,669,837	\$ 23,036,774	\$ 24,988,441	\$ 25,727,172
Enterprise	00560	(00560) Water	\$ 25,474,848	\$ 27,982,840	\$ 28,081,342	\$ 28,971,873
Enterprise	00570	(00570) Broadband Enterprise	\$ 820,941	\$ 1,294,185	\$ 1,426,469	\$ 1,483,151
Permanent Fund	00585	(00585) Comm Health Endowment	\$ 2,649,674	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523
Special Revenue	00590	(00590) StarTran Operating	\$ 13,204,735	\$ 13,484,294	\$ 13,699,604	\$ 14,350,155
Internal Service	00600	(00600) Information Serv.	\$ 8,843,388	\$ 7,879,519	\$ 9,114,125	\$ 8,401,540
Internal Service	00610	(00610) Transportation & Utilities Revolving	\$ 10,802,217	\$ 9,860,926	\$ 11,845,474	\$ 12,149,609
Internal Service	00620	(00620) Self Insured Health	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755
Internal Service	00621	(00621) Self Insured Dental	\$ 1,556,956	\$ -	\$ 1,749,396	\$ 1,854,360
Internal Service	00622	(00622) COBRA & Retirees Ins Premiums	\$ 642,765	\$ -	\$ 708,648	\$ 744,081
Internal Service	00630	(00630) Workers' Comp	\$ 3,372,664	\$ 1,280,551	\$ 1,213,800	\$ 1,262,291
Internal Service	00650	(00650) Fleet Services	\$ 5,648,731	\$ 5,633,146	\$ 5,669,646	\$ 5,750,572
Internal Service	00655	(00655) Radio Maint	\$ 967,434	\$ 1,014,295	\$ 968,577	\$ 996,726
Internal Service	00660	(00660) Police Garage	\$ 4,618,633	\$ 4,920,157	\$ 5,740,052	\$ 5,516,369
Internal Service	00665	(00665) Muni Serv Center	\$ 3,226,978	\$ 2,246,516	\$ 2,469,311	\$ 2,534,708
Pension Trust	00705	(00705) P & F Pension	\$ 15,449,712	\$ 7,960,119	\$ 18,187,611	\$ 18,843,435
Expendable Trust	00730	(00730) Lillian Polley Trust	\$ 610,956	\$ 108,838	\$ 110,174	\$ 113,180
<b>Total</b>			<b>\$ 470,592,149</b>	<b>\$ 386,999,658</b>	<b>\$ 493,978,010</b>	<b>\$ 510,652,733</b>

## FINANCIAL PLAN

# BUDGET SCHEDULES

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

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
<b>GENERAL FUND:</b>								
CITY COUNCIL	8.00	8.00	9.00	9.00	\$264,080	\$253,372	\$309,128	\$314,838
FINANCE	31.45	31.70	36.50	41.50	2,788,769	2,684,602	3,154,640	3,504,345
FIRE & RESCUE	265.06	265.46	259.63	258.68	28,176,311	29,526,722	31,057,854	33,572,483
HUMAN RESOURCES	12.00	12.00	15.00	15.00	1,070,461	1,152,571	1,387,511	1,430,878
LAW	32.00	32.25	32.70	32.70	3,098,478	3,242,406	3,315,312	3,452,147
<b>MAYOR'S DEPARTMENT</b>								
Mayor's Office	9.95	9.95	9.95	9.95	915,933	884,812	930,093	959,339
WIA Administration	1.00	1.00	1.00	1.00	76,876	120,049	123,683	126,597
City Communications	4.45	4.45	5.75	5.75	315,752	332,562	466,345	487,977
<b>MISCELLANEOUS BUDGETS</b>								
Contingency						765,000	765,000	765,000
Interfund Transfers					20,650,665	21,286,519	24,010,021	25,560,837
General Expense					24,991,680	27,006,612	28,221,458	29,337,141
Special Events					83,516	110,500	127,500	127,500
COPS Infrastructure					793,357	0	797,858	794,258
Street Lights					5,478,541	6,441,900	5,877,709	6,138,025
PARKS AND RECREATION	243.79	242.83	254.71	254.89	15,319,997	16,020,251	17,505,212	16,890,463
PLANNING	20.75	21.00	21.00	21.00	1,831,694	1,898,657	1,921,511	1,981,624
POLICE	389.63	396.63	407.46	408.13	37,327,262	38,686,170	42,132,630	42,762,961
TRANSPORTATION AND UTILITIES	35.38	35.42	19.75	19.75	4,273,706	4,485,636	2,244,618	2,289,389
URBAN DEVELOPMENT	9.22	9.22	10.05	10.05	858,020	867,579	907,599	939,742
<b>TOTAL - GENERAL FUND</b>	<b>1,062.68</b>	<b>1,069.91</b>	<b>1,082.50</b>	<b>1,087.40</b>	<b>\$148,315,098</b>	<b>\$155,765,920</b>	<b>\$165,255,682</b>	<b>\$171,435,544</b>
<b>OTHER TAX FUNDS:</b>								
LIBRARY	104.04	104.04	106.04	106.04	\$9,192,877	\$9,438,514	\$9,672,305	\$10,067,343
POLICE & FIRE PENSION	1.00	1.00	1.00	1.00	13,352,711	7,960,119	18,187,611	18,843,435
BOND & INTEREST REDEMPTION					6,013,147	6,212,200	5,588,169	5,583,819
SOCIAL SECURITY	1.80	1.80			2,741,405	2,945,568	2,784,728	3,060,134
UNEMPLOYMENT COMP.					6,136	50,000	50,000	50,000
<b>TOTAL - OTHER TAX FUNDS</b>	<b>106.84</b>	<b>106.84</b>	<b>107.04</b>	<b>107.04</b>	<b>\$31,306,276</b>	<b>\$26,606,401</b>	<b>\$36,282,813</b>	<b>\$37,604,731</b>
<b>TOTAL - ALL TAX FUNDS</b>	<b>1,169.52</b>	<b>1,176.75</b>	<b>1,189.54</b>	<b>1,194.44</b>	<b>\$179,621,374</b>	<b>\$182,372,321</b>	<b>\$201,538,495</b>	<b>\$209,040,275</b>
<b>SPECIAL REVENUE FUNDS:</b>								
9-1-1 COMMUNICATION	56.25	56.25	57.88	57.88	\$5,611,185	\$5,549,808	\$5,915,165	\$6,161,770
AGING PARTNERS	39.14	39.14	38.18	38.18	3,711,984	3,987,224	3,899,437	4,035,395
ANIMAL CONTROL	16.00	16.00	17.00	17.00	2,401,782	2,465,093	2,596,999	2,692,535
LINCOLN BIKE SHARE					66	175,872	327,078	337,668
BUILDING & SAFETY	53.13	53.15	53.47	53.47	6,355,908	7,133,263	7,472,143	7,702,354

# FINANCIAL PLAN

# BUDGET SCHEDULES

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

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
CABLE ACCESS TV	0.25	0.25	0.25	0.25	80,006	135,085	576,628	482,709
CASH RESERVE					1,016,800	600,000		
DEVELOPMENT SERVICES CTR					257,931			
FAST FORWARD TRUST FD.					60,958			
HEALTH	84.70	84.95	91.45	92.22	11,162,623	11,172,786	11,615,664	12,085,587
HERITAGE ROOM	0.50	0.50	0.50	0.50	30,291	31,189	32,904	34,826
IMPACT FEES					121,383		123,313	123,313
KENO					2,919,573	2,709,089	3,229,250	3,357,180
RESPONSIBLE BEVERAGE SERVER	0.75	0.75	1.00	1.00	60,276	77,780	79,905	83,501
SNOW REMOVAL	17.90	17.90			3,678,065	4,071,442		
SPECIAL ASSESSMENT REV.					1,087,603			
STARTRAN OPERATING	130.42	130.42	133.67	132.67	12,902,536	13,484,294	13,699,604	14,350,155
STREET IMPROVEMENT							2,280,771	2,479,495
TITLE V CLEAN AIR	6.75	6.75	5.25	5.25	741,267	830,230	595,559	625,961
TRANSPORTATION O & M	72.92	72.95	114.00	113.00	14,708,550	14,539,699	25,283,714	25,950,626
VEHICLE TAX							9,525,500	9,620,800
<b>TOTAL - SPECIAL REVENUE FUNDS</b>	<b>478.71</b>	<b>479.01</b>	<b>512.65</b>	<b>511.42</b>	<b>\$66,908,787</b>	<b>\$66,962,854</b>	<b>\$87,253,634</b>	<b>\$90,123,875</b>
<b>OTHER FUNDS</b>								
LILLIAN POLLEY TRUST	1.00	1.00	1.00	1.00	\$108,008	\$108,838	\$110,174	\$113,180
<b>TOTAL - OTHER FUNDS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>\$108,008</b>	<b>\$108,838</b>	<b>\$110,174</b>	<b>\$113,180</b>
<b>PERMANENT FUNDS</b>								
COMM. HEALTH ENDOWMENT					\$2,631,703	\$2,735,295	\$2,503,105	\$2,771,523
<b>TOTAL - PERMANENT FUNDS</b>					<b>\$2,631,703</b>	<b>\$2,735,295</b>	<b>\$2,503,105</b>	<b>\$2,771,523</b>
<b>GRANTS-IN-AID FUNDS:</b>								
AGING - MULTI-COUNTY	8.90	8.90	7.85	7.85	\$738,214	\$867,152	\$777,584	\$812,634
COMMUNITY DEV. - HOME	0.92	0.92	0.85	0.85	1,654,495	1,287,654	1,656,938	1,656,839
COMMUNITY DEV. BLOCK GRANT	7.89	7.89	7.25	7.25	2,368,424	2,152,792	2,347,787	2,346,948
EPA-HEALTH/AIR POLLUT.					170,150			
HUMAN RIGHTS	1.50	1.25	0.80	0.80	177,564	113,484	68,687	72,006
POLICE-COPS STIMULUS	2.00	2.00			154,511	142,058		
POLICE-DOMESTIC VIOLENCE	1.00	1.00	1.00	1.00	92,191	86,822	89,238	92,483
POLICE-VICTIM WITNESS	3.00	3.00	3.00	3.00	244,175	230,389	236,350	247,707
POLICE-YOUTH COM. OUTREACH	1.00	1.00	1.00	1.00	74,753	43,058	76,122	81,073
STARTRAN PLANNING	3.10	3.10	2.85	2.85	253,726	339,290	300,979	312,590
URBAN SEARCH & RESCUE	5.00	5.00	5.50	5.50	1,045,638	1,217,620	1,262,567	1,292,617
WORKFORCE INVESTMENT ACT	13.65	13.80			1,062,763	967,405	891,516	892,193
<b>TOTAL - GRANTS-IN-AID</b>	<b>47.96</b>	<b>47.86</b>	<b>30.10</b>	<b>30.10</b>	<b>\$8,036,604</b>	<b>\$7,447,724</b>	<b>\$7,707,768</b>	<b>\$7,807,090</b>

## FINANCIAL PLAN

# BUDGET SCHEDULES

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

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
TAX INCREMENT DEBT SERVICE					\$6,465,472	\$907,980	\$904,414	\$621,281
ANTELOPE VALLEY BOND DEBT					2,070,687			
HIGHWAY USER ALLOCATION BONDS					5,191,515	5,067,800	4,934,950	4,918,275
TURN BACK TAX BONDS					1,789,031	1,780,700	2,196,701	2,348,501
SPECIAL ASSESSMENTS REVOLVING DEBT SERVICE					290,295	279,500	1,888,876	1,884,988
<b>ENTERPRISE FUNDS:</b>								
BROADBAND	4.90	4.90	5.90	5.90	\$820,940	\$1,294,185	\$1,426,469	\$1,483,151
EMS ENTERPRISE	36.68	37.83	43.16	43.11	6,229,295	6,612,704	7,624,557	7,705,512
GOLF CAPITAL IMPROV/HOLMES CLUB					169,971	166,400	168,981	170,631
GOLF REVENUE	30.49	31.04	30.70	30.70	3,763,029	3,831,755	3,671,896	3,829,400
PARKING FACILITIES	2.98	2.98	2.60	2.60	9,370,467	9,710,706	10,838,749	10,756,548
PARKING LOT REVOLV.					1,808,457	1,814,007	2,659,740	2,603,537
PINNACLE BANK ARENA					9,115,278	5,265,396	5,484,582	5,484,582
SOLID WASTE MGT	36.19	35.22	32.50	32.50	9,542,222	10,219,239	10,310,963	11,048,823
WASTEWATER	87.61	87.68	83.80	83.80	29,256,264	23,036,774	24,988,441	25,727,172
WATER REVENUE	102.59	105.65	101.73	101.73	37,592,093	27,982,840	28,081,342	28,971,873
<b>TOTAL - ENTERPRISE FUNDS</b>	<b>301.44</b>	<b>305.30</b>	<b>300.39</b>	<b>300.34</b>	<b>\$107,668,016</b>	<b>\$89,934,006</b>	<b>\$95,255,720</b>	<b>\$97,781,229</b>
<b>TOTAL-INCLUDING</b>								
<b>INTERFUND TRANSFERS</b>	1,998.63	2,009.92	2,033.68	2,037.30	\$380,781,492	\$357,597,018	\$404,293,837	\$417,410,217
<b>LESS TRANSFERS:</b>								
FROM EMS ENTERPRISE FUND								-\$3,880
FROM GENERAL FUND					-20,650,665	-21,286,519	-23,823,009	-25,228,557
FROM IMPACT FEES FUND							-123,313	-123,313
FROM KENO FUND					-466,290	-401,650	-588,500	-612,200
FROM POLICE					-180,000	-175,000		
FROM PARKS & RECREATION					0	-50,509		
FROM PARKING FACILITIES					-2,095,026	-1,845,026	-2,495,026	-2,495,026
FROM PARKING LOTS & JPA FACILITIES							-18,000	-18,000
FROM STREET CONSTRUCTION-SNOW REMOVAL					-3,382,015	-3,363,374		
FROM STREET CONSTRUCTION-HWY ALLOCATION					-5,047,594			
FROM STREETIMPROVEMENTS							-1,331,022	-1,484,573
FROM SOLID WASTE MGT					-1,432,207	-1,421,291	-1,572,113	-1,576,987
FROM VEHICLE TAX RESIDUAL							-9,525,500	-9,620,800
FROM WORKFORCE INVEST ACT							-34,532	-50,630
CASH RESERVE-GENERAL FUND						-600,000		
<b>GRAND TOTAL NET OF TRANSFERS</b>	<b>1,998.63</b>	<b>2,009.92</b>	<b>2,033.68</b>	<b>2,037.30</b>	<b>\$347,527,695</b>	<b>\$328,419,117</b>	<b>\$364,767,887</b>	<b>\$376,196,251</b>

## FINANCIAL PLAN

# BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA

SUMMARY OF STAFFING AND OPERATING EXPENDITURES BY FUND AND DEPARTMENT

	ADOPTED BUDGET 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	ACTUAL EXPENDED 2016-17	ADOPTED BUDGET 2017-18	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20
<b>INTERNAL SERVICE FUNDS:</b>								
CIC REVOLVING SERVICES	0.80	0.80			\$116,271	\$136,380		
COBRA & RETIREES INS PREMIUMS					241,211		708,648	744,081
COPY SERVICES	0.50	0.50			301,383	338,453		
FLEET SERVICES	15.00	15.00	14.00	14.00	5,648,736	5,633,146	5,669,646	5,750,572
INFORMATION SERVICES	38.00	38.00	38.00	38.00	8,843,392	7,879,519	9,114,125	8,401,540
LONG TERM DISAILITY					500			
MUNICIPAL SERVICES CTR			5.00	5.00	3,179,397	2,246,516	2,469,311	2,534,708
POLICE GARAGE	15.00	15.00	15.00	15.00	4,589,652	4,920,157	5,740,052	5,516,369
RADIO MAINTENANCE	6.00	6.00	6.00	6.00	967,432	1,014,295	968,577	996,726
SELF INSURED DENTAL					1,556,956		1,749,396	1,854,360
SELF INSURED HEALTH					31,747,010		43,100,391	47,592,755
SELF INSURED LOSS					4,088,056			
TRANSPORTATION & UTILITIES REV	70.51	71.55	78.85	78.85	10,802,219	9,860,926	11,845,474	12,149,609
WORKERS' COMP. LOSS FUND	8.00	8.00	6.00	6.00	1,247,021	1,280,551	1,213,800	1,262,291
<b>TOTAL - INTERNAL SERVICE FUNDS</b>	<b>153.81</b>	<b>154.85</b>	<b>162.85</b>	<b>162.85</b>	<b>\$73,329,236</b>	<b>\$33,309,943</b>	<b>\$82,579,420</b>	<b>\$86,803,011</b>

## FINANCIAL PLAN

# BUDGET SCHEDULES

### ALL TAX FUNDS REVENUES BY CATEGORY 2012-2013 THROUGH 2019-20 ADOPTED BUDGET

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2018-19 ADOPTED	2019-20 ADOPTED
PROPERTY TAX	\$51,222,268	\$54,794,743	\$55,375,843	\$57,730,715	\$56,845,119	\$58,438,796	\$61,724,111	\$64,495,524
PROPERTY TAX -PRIOR YEAR	0	0	0	0	5,036,512	0	4,670,000	4,670,000
MOTOR VEHICLE TAX	4,485,583	4,715,710	5,038,584	5,339,764	5,682,123	4,873,000	5,962,000	6,264,450
SALES TAX	63,134,808	66,393,391	68,861,600	71,621,717	75,259,945	77,527,604	80,620,335	83,643,597
OCCUPATION TAX	12,035,497	11,496,012	11,340,188	9,924,621	9,822,756	9,491,045	9,182,975	9,001,975
FEES & PERMITS	3,374,937	3,421,533	3,509,076	3,900,337	4,203,258	3,905,800	4,841,598	4,867,676
IN-LIEU-OF-TAX (LES)	1,942,559	2,022,949	2,100,832	2,097,794	2,238,323	2,200,000	2,174,440	2,234,237
REIMBURSEMENT FOR SERVICES	2,711,918	2,723,864	2,984,991	2,861,552	3,205,978	3,000,817	3,314,378	3,501,535
RECREATION RECEIPTS	2,347,889	2,331,924	2,520,764	2,678,438	2,667,991	2,578,243	2,803,997	2,853,318
TRANSFERS FROM OTHER FUNDS	340,985	1,000,000	1,967,575	689,783	535,656	1,193,060	140,569	140,569
RETURN ON EQUITY FROM LES	6,666,168	6,788,424	7,029,648	7,170,241	7,313,646	7,459,919	7,862,339	8,019,586
PARKING METER RECEIPTS	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026	1,845,026	1,905,026	1,905,026
COUNTY LIBRARY TAX	684,148	708,771	761,853	792,779	776,770	798,471	830,410	863,626
EARNED INTEREST	101,747	125,865	133,043	140,539	191,762	114,780	2,148,000	2,199,040
INTEREST ON PROPERTY TAX	102,914	113,640	113,649	86,823	90,777	103,000	92,600	94,500
INTER-GOVERNMENTAL REVENUE	1,966,748	1,928,929	1,905,573	2,284,142	1,840,692	2,161,391	2,666,779	2,803,935
RENT	535,891	561,664	603,743	590,584	611,954	569,593	572,508	572,508
ADMINISTRATIVE FEES	1,042,208	1,053,391	1,066,302	1,130,839	1,130,736	1,022,000	345,369	371,457
SUNDRY TAXES	52,138	53,670	54,871	62,198	78,188	60,192	37,110	37,110
BOND PROCEEDS			6,092,475					
SALE OF ASSETS							4,502,600	4,702,678
EMPLOYEE CONTRIBUTIONS							3,392,710	3,698,060
EMS TRANSPORT CONTRIBUTIONS							579,194	600,624
MISCELLANEOUS	901,932	792,446	1,030,375	567,698	405,197	371,830	348,801	351,225
<b>TOTAL</b>	<b>\$155,095,364</b>	<b>\$162,471,952</b>	<b>\$173,936,011</b>	<b>\$171,115,590</b>	<b>\$179,382,409</b>	<b>\$177,714,567</b>	<b>\$200,717,849</b>	<b>\$207,892,256</b>
APPROPRIATED BALANCES	\$2,754,263	\$4,055,666	\$4,586,269	\$5,070,741	\$8,308,967	\$6,140,954	\$7,925,399	\$7,587,524
<b>GRAND TOTAL</b>	<b>\$157,849,627</b>	<b>\$166,527,618</b>	<b>\$178,522,280</b>	<b>\$176,186,331</b>	<b>\$187,691,376</b>	<b>\$183,855,521</b>	<b>\$208,643,248</b>	<b>\$215,479,780</b>

## FINANCIAL PLAN

# BUDGET SCHEDULES

**ALL TAX FUNDS  
EXPENDITURES BY CATEGORY  
2012-2013 THROUGH 2019-20 ADOPTED BUDGET**

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 ACTUAL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 ADOPTED BUDGET</b>	<b>2018-19 ADOPTED BUDGET</b>	<b>2019-20 ADOPTED BUDGET</b>
PERSONNEL	\$98,610,198	\$101,334,526	\$104,326,959	\$109,953,227	\$119,438,455	\$117,021,838	\$130,217,152	\$137,763,557
SUPPLIES	2,442,317	2,338,901	2,913,491	2,529,027	2,306,366	2,747,479	2,773,970	2,878,041
SERVICES/CHARGES	23,048,308	24,806,122	26,037,689	24,570,808	26,126,610	28,511,491	30,829,887	29,814,610
TRANSFERS	21,661,041	20,733,855	22,701,549	22,361,962	23,510,011	21,520,971	24,747,758	26,198,479
CAPITAL OUTLAY	1,181,814	1,108,538	1,685,346	1,519,977	1,761,707	1,126,641	2,383,416	1,612,574
CONTINGENCY	0	0	0	0	0	765,000	765,000	765,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$146,943,678	\$150,321,942	\$157,665,034	\$160,935,001	\$173,143,149	\$171,693,420	\$191,717,183	\$199,032,261
CAPITAL IMPROVEMENTS	88,399	34,228	262,543	255,786	178,963	1,483,200	7,104,753	6,439,505
BOND/INTEREST	8,601,389	9,040,236	9,610,223	10,515,308	10,538,991	10,678,901	9,821,312	10,008,014
GRAND TOTAL	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$155,633,466	\$159,396,406	\$167,537,800	\$171,706,095	\$183,861,103	\$183,855,521	\$208,643,248	\$215,479,780
AUTHORIZED POSITIONS	1,159.59	1,161.49	1,160.33	1,162.38	1,169.52	1,176.75	1,189.54	1,194.44
TAX RATE	0.31580	0.31580	0.31958	0.31958	0.33366	0.31648	0.31648	0.31648
TAX RATE PERCENTAGE								
CHANGE	0.0%	0.0%	1.2%	0.0%	4.4%	-5.1%	0.0%	0.0%
ASSESSED VALUATION	\$16,676,196,896	\$17,110,968,759	\$17,380,126,373	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$22,643,356,109

## FINANCIAL PLAN

# BUDGET SCHEDULES

CITY OF LINCOLN, NEBRASKA COUNCIL ADOPTED BUDGET OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES  
FISCAL YEARS BEGINNING SEPTEMBER 1, 2018 AND SEPTEMBER 1, 2019

### FY 2017-18

FUND	ACTUAL SPENT 2014-2015	ACTUAL SPENT 2015-2016	ACTUAL SPENT 2016-17	BUDGET 2017-2018
GENERAL	\$137,896,502	\$141,457,750	\$148,315,098	\$157,249,120
LIBRARY	\$8,480,640	\$9,040,437	\$9,192,877	\$9,438,514
SOCIAL SECURITY	\$2,540,317	\$2,626,644	\$2,741,405	\$2,945,568
POLICE & FIRE PENSION	\$12,167,714	\$12,627,616	\$13,352,711	\$7,960,119
UNEMPLOYMENT COMP.	\$18,456	\$31,280	\$6,136	\$50,000
TOTAL LIMITED TAX FUNDS	\$161,103,629	\$165,783,727	\$173,608,227	\$177,643,321
BOND INTEREST & REDEMPTION	\$6,434,171	\$6,147,549	\$6,013,147	\$6,212,200
GRAND TOTAL TAX FUNDS	\$167,537,800	\$171,931,276	\$179,621,374	\$183,855,521

### FY 2018-19

APPROPRIATED BALANCES 9/1/2018	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
6,058,360	\$40,841,031	\$125,461,044	\$172,360,435	0.20941
565,745	\$7,280,590	\$1,825,970	\$9,672,305	0.03733
266,019	\$2,285,789	\$232,920	\$2,784,728	0.01172
468,982	\$6,760,725	\$10,957,904	\$18,187,611	0.03466
4,842	\$44,858	\$300	\$50,000	0.00023
\$7,363,948	\$57,212,993	\$138,478,138	\$203,055,079	0.29335
561,451	\$4,511,118	\$515,600	\$5,588,169	0.02313
\$7,925,399	\$61,724,111	\$138,993,738	\$208,643,248	0.31648

### FY 2019-20

FUND	APPROPRIATED BALANCES 9/1/2019	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
GENERAL	\$5,858,246	\$42,758,181	\$129,258,622	\$177,875,049	0.20981
LIBRARY	\$558,293	\$7,654,664	\$1,854,386	\$10,067,343	0.03756
SOCIAL SECURITY	\$258,719	\$2,568,275	\$233,140	\$3,060,134	0.01260
POLICE & FIRE PENSION	\$467,404	\$6,841,347	\$11,534,684	\$18,843,435	0.03357
UNEMPLOYMENT COMP.	\$3,551	\$46,149	\$300	\$50,000	0.00023
TOTAL LIMITED TAX FUNDS	\$7,146,213	\$59,868,616	\$142,881,132	\$209,895,961	0.29377
BOND INTEREST & REDEMPTION	\$441,311	\$4,626,908	\$515,600	\$5,583,819	0.02271
GRAND TOTAL TAX FUNDS	\$7,587,524	\$64,495,524	\$143,396,732	\$215,479,780	0.31648

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31580	0.31958	0.31958	0.33366	0.31648	0.31648	0.31648
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	1.2%	0.0%	4.4%	-5.1%	0.0%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$17,110,968,759	\$17,380,126,373	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$22,643,356,109

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

# GENERAL FUND

## GENERAL FUND - 00010

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 six “taxing” funds. The other “taxing” funds are the Library Fund,

Social Security Fund, Police and Fire Pension Fund, Unemployment Compensation Fund, and the Bond Interest and Redemption Fund. Property tax revenue make up approximately 25% 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 39,397,968	\$ 41,665,386	\$ 41,665,386	\$ 41,665,386
<b>Revenues</b>				
Taxes	\$ 130,046,477	\$ 129,773,467	\$ 141,764,891	\$ 146,886,550
Interest	\$ 7,557,036	\$ 7,649,919	\$ 8,113,319	\$ 8,272,786
Charges for Services	\$ 6,239,164	\$ 6,536,617	\$ 6,657,333	\$ 6,893,811
Fees and Fines	\$ 4,000,515	\$ 3,146,636	\$ 4,519,038	\$ 4,550,416
Intergovernmental	\$ 2,203,842	\$ 2,161,391	\$ 2,666,779	\$ 2,803,935
Transfers	\$ 2,474,040	\$ 3,501,558	\$ 2,390,964	\$ 2,417,052
Miscellaneous	\$ 182,386	\$ 340,850	\$ 185,750	\$ 188,253
Donations/Contributions	\$ 4,888	\$ -	\$ 4,000	\$ 4,000
Balances		\$ 4,138,682	\$ 6,058,361	\$ 5,858,246
<b>Total Revenues</b>	<b>\$ 152,708,348</b>	<b>\$ 157,249,120</b>	<b>\$ 172,360,435</b>	<b>\$ 177,875,049</b>
<b>Expenditures</b>				
Personnel Services	\$ 95,318,701	\$ 99,543,242	\$ 102,809,419	\$ 109,086,976
Other Services & Charges	\$ 23,967,074	\$ 27,445,486	\$ 29,308,823	\$ 28,246,839
Transfers	\$ 23,510,011	\$ 21,520,971	\$ 24,772,758	\$ 26,223,479
Debt Service	\$ 4,525,845	\$ 4,466,701	\$ 4,233,143	\$ 4,424,195
Materials & Supplies	\$ 2,126,692	\$ 2,576,479	\$ 2,603,710	\$ 2,707,781
Capital Outlay - Equipment	\$ 813,644	\$ 213,041	\$ 1,502,829	\$ 721,274
Capital Outlay - Improvements	\$ 178,963	\$ 1,483,200	\$ 7,129,753	\$ 6,464,505
<b>Total Operating Expenditures</b>	<b>\$ 150,440,930</b>	<b>\$ 157,249,120</b>	<b>\$ 172,360,435</b>	<b>\$ 177,875,049</b>
<b>Surplus/Deficit</b>	<b>\$ 2,267,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Balance</b>	<b>\$ 41,665,386</b>	<b>\$ 41,665,386</b>	<b>\$ 41,665,386</b>	<b>\$ 41,665,386</b>

### Revenue Estimating Process

A variety of both quantitative and qualitative methods are used to estimate General Fund revenues. Historical data and future trends provide information which is used for many General Fund revenue streams. Additionally, a consensus approach is used in

# GENERAL FUND

revenue areas which are specific to a department. Finance staff will typically consult with departmental staff to develop a conservative and reasonable estimate of future revenues.

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

## General Fund 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 2016-17 was 36%, complying with this policy. The financial plan maintains a fund balance above 20% through 2023. The General Fund unassigned fund balance has risen from \$15.6 million in 2007 to \$47.9 million in 2016-17. The General Fund has operated with a budgetary surplus each year.

## MAJOR REVENUES

The following five revenue sources comprise 85% of the total revenues in the General Fund. Sales tax revenue is the largest component in the General Fund at 47% 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 24%. 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 .20941 from .19298 in 2017-2018. The tax rate for 2019-2020 is expected to increase to .20981. The Real Property assessed valuation within the City of Lincoln is budgeted to increase 5.62% in FY 2018-19 and 4.49% in 2019-20.

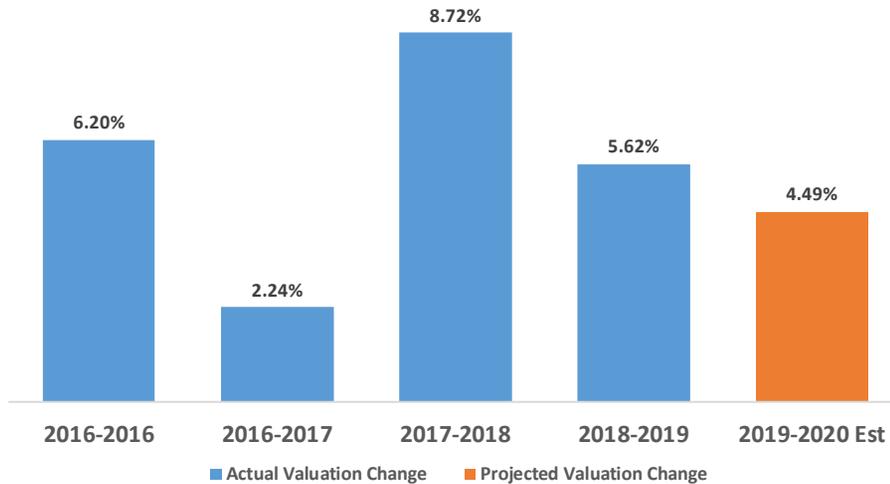
Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
General Fund	0.19894	0.19298	0.20941	0.20981

Personal Property growth is estimated at 2.09% in Fiscal Year 2018-19 and 1.87% in Fiscal Year 2019-20. New construction has also impacted annual valuation growth. In the last five years, the annual growth in valuation due to new construction is about \$429,676,834. New construction added \$563 million in Fiscal Year 2018-19 and is estimated at \$373 million in Fiscal Year 2019-20. Total valuations increased by 5.62% in 2018-2019 and is estimated at 4.49% in 2019-2020.

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

# GENERAL FUND

Property Valuation % Change



& 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. Generally, these agreements are long term and result in payments to the City of 5% of utility revenues, however, the telecommunication occupation tax is 6% of gross receipts. The telecommunication occupation tax tends to be volatile due to commodity pricing and rates, which is portrayed in a decrease of about 2% annually in the financial plan. Cable franchise fees have an average decrease of 1.8% over the past five years and the financial plan forecast continues this trend as marketplace opportunities for consumers continue to expand.

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 estimates based on a revaluation of commercial property in 2018-2019 and a residential revaluation in 2019-2020.

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 hall and theaters are built.

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.

## 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%.

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; Social Security; Police & Fire Pension; Unemployment Compensation; and Bond Interest

# GENERAL FUND

The forecast assumes growth of 22% growth for the 2018-2019 budget. This is to bring budgeted revenues closer to actual revenues received. Growth in the 2019-2020 represents a 5% increase with a 2% increase moving forward.

## Local Sales Tax

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

Sales tax receipts generally have a degree of economic sensitivity. During recessionary periods, revenues tend to remain flat or decline slightly. Over the last ten years sales tax has average growth of 3.36%.

An increase of 2.06% was received in 2017-2018, which was under budget. A 4.96% increase is required in 2018-19 to meet budget amounts and 3.75% increase in 2019-20. Projected sales tax collections could be impacted by legislative changes and unanticipated changes in economic activity could negatively impact sales tax collections. Each year, more online retailers have begun collecting sales tax which will have a positive impact on revenues.

## Return on Equity

In 1966, Lincoln Electric System was formed and a single public utility began providing electric energy in and around Lincoln. Lincoln Municipal Code 4.24.070 allows for the City to collect a dividend from the Lincoln Electric System. Recent annual dividend growth has been over 3% and the financial plan projects conservative increases of 2.5% annually.

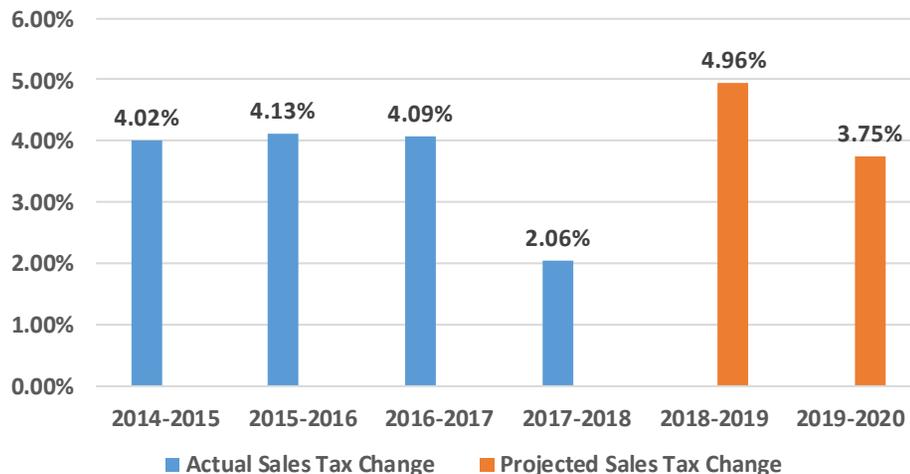
## EXPENDITURES

Overall, General Fund expenditures are budgeted to increase by 9.61% in 2018-2019 to \$172,360,435 and 3.20% in 2019-2020 to \$177,875,049. Three main categories of expenditures comprise 91% of the General Fund total expenditures. They are personnel services 60%, other services and charges 17% and transfers at 14%.

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 projected health insurance increases account for a significant portion of projected increases.

In addition to base wage and benefit growth, the City has faced challenges with maintaining current service levels due to growth in the community.

Sales Tax Percent Change



# GENERAL FUND

The City continues to expand, making it harder to continue the same level of services with current staff levels. An effort was made during the current budget year to add staff to key areas in order to deal with the demands from growth. Below are some highlights of significant changes:

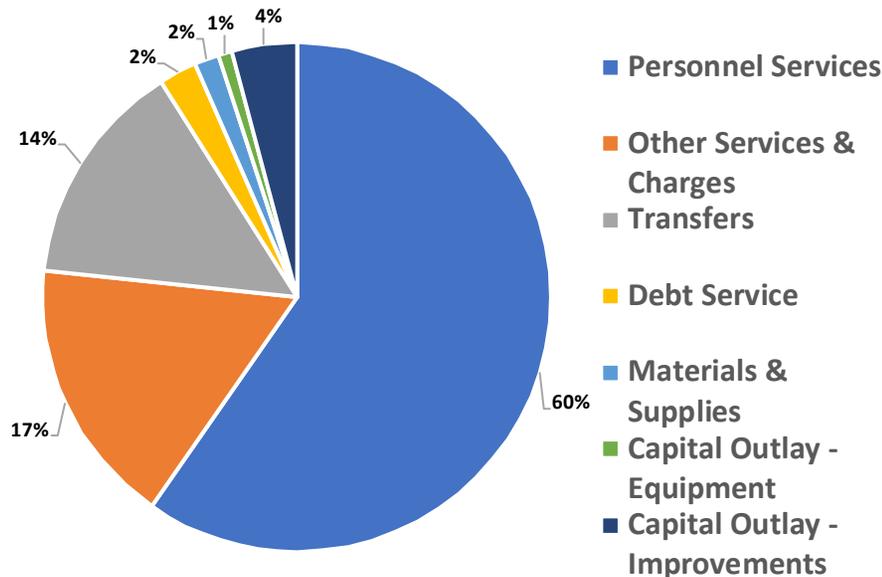
### Public Safety

- 12 total police officers: 5 new police officers, 6 School Resource Officers, 1 threat assessment officer and 1 new 911 dispatcher are added.
- \$600,000 one time funds for the replacement of the Criminal Justice Information System.
- \$279,000 in 18-19 and \$449,000 in 19-20 was added as the City match to a SAFER grant in order to hire up to 15 new firefighters.
- \$500,000 is budgeted annually for the replacement of fire apparatus.

- \$2,545,210 one time funds are budgeted for the replacement of fire apparatus.
- \$1,000,000 one time funds are budgeted for fire station modifications and repairs.
- \$370,000 one time funds are budgeted for body worn cameras and police department cruisers.

### Culture & Recreation

- \$600,000 is added in the Parks capital improvement plan to reduce the funding gap needs of repair and replacement.
- Wilderness park maintenance is increased in 18-19 by \$174,000 and \$95,000 in 19-20.
- \$1,000,000 one time funds are budgeted for a Parks and Recreation grant fund to match community gifts.



### Transportation & Utilities

- \$375,000 of General Fund dollars was utilized to replace the elimination of state storm water grant funding.
- \$3.1 million is budgeted over the biennium for sidewalk maintenance and operations.
- \$278,000 is included as a transfer to the StarTran fund to pay for expanded mid-day bus service to Arnold Heights and evening service to University Place, Bethany and the Heart Hospital.

# SELF INSURED HEALTH FUND

## FUND DESCRIPTION - 00620

This fund accounts for the costs of providing health insurance benefits to the employees of the City of Lincoln. Revenues are composed of the City share of the health insurance contributions, which are set through labor negotiations, and the employee 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 5,338,232	\$ 8,191,812	\$ 8,191,812	\$ 8,191,935
<b>Revenues</b>				
Donations/Contributions	\$ 8,334,797	\$ -	\$ 42,589,200	\$ 47,050,800
Intergovernmental	\$ 25,797,308	\$ -	\$ -	\$ -
Transfers	\$ 379,738	\$ -	\$ 414,453	\$ 439,320
Interest	\$ 88,747	\$ -	\$ 96,861	\$ 102,672
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 34,600,590	\$ -	\$ 43,100,514	\$ 47,592,792
<b>Expenditures</b>				
Other Services & Charges	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755
<b>Total Operating Expenditures</b>	\$ 31,747,010	\$ -	\$ 43,100,391	\$ 47,592,755
<b>Surplus/Deficit</b>	\$ 2,853,580	\$ -	\$ 123	\$ 37
<b>Ending Balance</b>	\$ 8,191,812	\$ 8,191,812	\$ 8,191,935	\$ 8,191,972

# WATER FUND

## FUND DESCRIPTION - 00560

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 payments, 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

Water Fund 00560	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 721,931	\$ 16,551,508	\$ 16,551,508	\$ 31,899,873
<b>Revenues*</b>				
Charges for Services	\$ 35,502,458	\$ -	\$ 40,643,859	\$ 42,898,549
Miscellaneous	\$ 5,335,765	\$ -	\$ 2,523,948	\$ 2,523,948
Interest	\$ 466,201	\$ -	\$ 261,900	\$ 986,272
<b>Total Revenues*</b>	\$ 41,304,424	\$ 27,982,840	\$ 43,429,707	\$ 46,408,769
<b>Expenditures</b>				
Personnel Services	\$ 8,784,035	\$ 9,700,432	\$ 9,263,794	\$ 9,703,871
Debt Service	\$ 6,450,554	\$ 7,986,151	\$ 7,934,917	\$ 7,976,231
Materials & Supplies	\$ 5,470,486	\$ 5,906,575	\$ 5,917,309	\$ 6,059,208
Other Services & Charges	\$ 3,949,244	\$ 3,822,082	\$ 4,520,477	\$ 4,703,863
Capital Outlay - Equipment	\$ 820,528	\$ 567,600	\$ 444,845	\$ 528,700
<b>Total Operating Expenditures</b>	\$ 25,474,847	\$ 27,982,840	\$ 28,081,342	\$ 28,971,873
<b>Surplus/Deficit</b>	\$ 15,829,577	\$ -	\$ 15,348,365	\$ 17,436,896
<b>Ending Balance</b>	\$ 16,551,508	\$ 16,551,508	\$ 31,899,873	\$ 49,336,769

revenue coverage ratio to ensure compliance with bond covenants. Present bond covenant restrictions require the Water Utility Fund to have revenues above operating expenses of 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.

\* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

# WASTEWATER FUND

## FUND DESCRIPTION - 00555

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 water 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.

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 revenues above operating expenses of 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.

Wastewater Fund 00555	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 2,780,789	\$ 14,643,679	\$ 14,643,679	\$ 23,674,607
<b>Revenues*</b>				
Charges for Services	\$ 28,836,560	\$ -	\$ 32,406,036	\$ 34,131,520
Miscellaneous	\$ 5,417,699	\$ -	\$ 1,117,482	\$ 3,549,950
Interest	\$ 278,467	\$ -	\$ 495,851	\$ 570,665
<b>Total Revenues*</b>	<b>\$ 34,532,726</b>	<b>\$ 23,036,774</b>	<b>\$ 34,019,369</b>	<b>\$ 38,252,135</b>
<b>Expenditures</b>				
Personnel Services	\$ 8,131,358	\$ 8,591,258	\$ 8,269,429	\$ 8,629,724
Debt Service	\$ 7,388,267	\$ 7,214,153	\$ 8,993,689	\$ 9,034,801
Materials & Supplies	\$ 3,275,718	\$ 3,313,755	\$ 3,458,567	\$ 3,833,367
Other Services & Charges	\$ 3,303,186	\$ 3,145,608	\$ 3,385,611	\$ 3,456,380
Capital Outlay - Equipment	\$ 571,307	\$ 772,000	\$ 881,145	\$ 772,900
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 22,669,836</b>	<b>\$ 23,036,774</b>	<b>\$ 24,988,441</b>	<b>\$ 25,727,172</b>
<b>Surplus/Deficit</b>	<b>\$ 11,862,890</b>	<b>\$ -</b>	<b>\$ 9,030,928</b>	<b>\$ 12,524,963</b>
<b>Ending Balance</b>	<b>\$ 14,643,679</b>	<b>\$ 14,643,679</b>	<b>\$ 23,674,607</b>	<b>\$ 36,199,570</b>

\* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

## FINANCIAL PLAN

# LIBRARY FUND- TAXING FUND

### FUND DESCRIPTION - 00120

This fund accounts for the costs of providing library services to the citizens of Lincoln. Lincoln City libraries support lifelong education for the Lincoln community through its support for learning, literature, and literacy. The Library Fund mainly relies on property taxes and valuation growth to fund the overall operations.

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

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Library	0.04443	0.04134	0.03733	0.03756

Library Fund Fund 00120	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 2,704,951	\$ 2,938,850	\$ 2,938,850	\$ 2,938,850
<b>Revenues</b>				
Taxes	\$ 8,236,147	\$ 7,633,125	\$ 7,910,640	\$ 8,284,714
Intergovernmental	\$ 776,770	\$ 798,471	\$ 830,410	\$ 863,626
Fees and Fines	\$ 360,974	\$ 371,200	\$ 322,560	\$ 317,260
Charges for Services	\$ 33,834	\$ 30,980	\$ 33,550	\$ 33,550
Interest	\$ 8,500	\$ 9,750	\$ 9,000	\$ 9,500
Miscellaneous	\$ 6,548	\$ -	\$ 400	\$ 400
Transfers	\$ 4,000	\$ -	\$ -	\$ -
Balances	\$ -	\$ 594,988	\$ 565,745	\$ 558,293
<b>Total Revenues</b>	\$ 9,426,773	\$ 9,438,514	\$ 9,672,305	\$ 10,067,343
<b>Expenditures</b>				
Personnel Services	\$ 6,755,327	\$ 7,004,899	\$ 7,213,816	\$ 7,555,702
Other Services & Charges	\$ 1,331,476	\$ 1,353,315	\$ 1,436,942	\$ 1,479,381
Capital Outlay - Equipment	\$ 947,798	\$ 913,600	\$ 855,587	\$ 866,300
Materials & Supplies	\$ 158,273	\$ 166,700	\$ 165,960	\$ 165,960
<b>Total Operating Expenditures</b>	\$ 9,192,874	\$ 9,438,514	\$ 9,672,305	\$ 10,067,343
<b>Surplus/Deficit</b>	\$ 233,899	\$ -	\$ -	\$ -
<b>Ending Balance</b>	\$ 2,938,850	\$ 2,938,850	\$ 2,938,850	\$ 2,938,850

An additional \$50,000 was added in the 2018-2019 and 2019-2020 for library media.

## FINANCIAL PLAN

# POLICE & FIRE PENSION FUND - TAXING FUND

### FUND DESCRIPTION - 00705

This fund accounts for the costs of providing for a police and fire pension plan. The plan is a single-employer defined benefit pension plan administered by the City for all commissioned police and firefighters. The plan provides retirement, disability, and death benefits to plan members and beneficiaries.

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

based upon actuarial information. Based upon the most recent actuarial report the City is required to contribute the following amounts within this current budget cycle. The City is contributing the required amounts below through taxes, balances and transfers in from the EMS fund:

Year	Actuarially Determined Employee Contribution		City Contribution	
2018-2019	\$	8,333,901	\$	8,333,901
2019-2020	\$	8,434,375	\$	8,434,375

The plan is currently funded at 80.7%.

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Police and Fire Pension	0.04019	0.03670	0.03466	0.03357

Police & Fire Pension Fund 00705	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 232,541,553	\$ 233,136,215	\$ 233,136,215	\$ 233,136,215
<b>Revenues</b>				
Taxes	\$ 7,399,407	\$ 7,347,012	\$ 7,289,725	\$ 7,370,347
Donations/Contributions	\$ 3,648,239	\$ -	\$ 3,971,904	\$ 4,298,684
Miscellaneous	\$ 3,200,000	\$ -	\$ 4,500,000	\$ 4,700,000
Interest	\$ 1,757,059	\$ -	\$ 1,957,000	\$ 2,007,000
Transfers	\$ 39,668	\$ -	\$ -	\$ -
Balances		\$ 613,107	\$ 468,982	\$ 467,404
<b>Total Revenues</b>	\$ 16,044,373	\$ 7,960,119	\$ 18,187,611	\$ 18,843,435
<b>Expenditures</b>				
Personnel Services	\$ 14,780,413	\$ 7,651,680	\$ 17,539,444	\$ 18,191,345
Other Services & Charges	\$ 664,531	\$ 304,139	\$ 643,867	\$ 647,790
Materials & Supplies	\$ 4,502	\$ 4,300	\$ 4,300	\$ 4,300
Capital Outlay - Equipment	\$ 265	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	\$ 15,449,711	\$ 7,960,119	\$ 18,187,611	\$ 18,843,435
<b>Surplus/Deficit</b>	\$ 594,662	\$ -	\$ -	\$ -
<b>Ending Balance</b>	\$ 233,136,215	\$ 233,136,215	\$ 233,136,215	\$ 233,136,215

## FINANCIAL PLAN

# LINCOLN/LANCASTER COUNTY HEALTH FUND

## FUND DESCRIPTION - 00135

This fund accounts for the costs of providing health services to the citizens 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 3,414,380	\$ 4,110,504	\$ 4,110,504	\$ 4,110,502
<b>Revenues</b>				
Transfers	\$ 5,817,633	\$ -	\$ 5,936,187	\$ 6,218,940
Intergovernmental	\$ 2,988,208	\$ -	\$ 2,444,824	\$ 2,609,234
Fees and Fines	\$ 2,401,813	\$ -	\$ 2,467,650	\$ 2,530,600
Charges for Services	\$ 696,038	\$ -	\$ 752,001	\$ 711,815
Interest	\$ 29,632	\$ -	\$ 15,000	\$ 15,000
Miscellaneous	\$ 2,568	\$ -	\$ -	\$ -
Taxes	\$ 0	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 11,935,892</b>	<b>\$ 11,172,786</b>	<b>\$ 11,615,662</b>	<b>\$ 12,085,589</b>
<b>Expenditures</b>				
Personnel Services	\$ 7,980,986	\$ 8,477,466	\$ 8,958,329	\$ 9,401,807
Other Services & Charges	\$ 2,010,782	\$ 2,122,740	\$ 2,079,130	\$ 2,108,000
Debt Service	\$ 943,819	\$ 343,055	\$ 341,980	\$ 339,555
Materials & Supplies	\$ 194,218	\$ 229,525	\$ 236,225	\$ 236,225
Capital Outlay - Equipment	\$ 32,817	\$ -	\$ -	\$ -
Transfers	\$ 77,146	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 11,239,768</b>	<b>\$ 11,172,786</b>	<b>\$ 11,615,664</b>	<b>\$ 12,085,587</b>
<b>Surplus/Deficit</b>	<b>\$ 696,124</b>	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ 2</b>
<b>Ending Balance</b>	<b>\$ 4,110,504</b>	<b>\$ 4,110,504</b>	<b>\$ 4,110,502</b>	<b>\$ 4,110,504</b>

## FINANCIAL PLAN

# TRANSPORTATION OPERATIONS & MAINTENANCE FUND

### FUND DESCRIPTION - 00165

utilized in both the operations and maintenance fund and the capital improvement program for transportation improvements.

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 the residual wheel tax funds. Residual wheel tax funds are utilized in the operating budget

Transportation Operations & Maintenance Fund 00165	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 35,006,291	\$ 40,772,168	\$ 40,772,168	\$ 51,390,754
<b>Revenues*</b>				
Intergovernmental	\$ 24,812,243	\$ -	\$ 25,516,800	\$ 26,164,600
Transfers	\$ -	\$ -	\$ 10,025,500	\$ 10,145,800
Fees and Fines	\$ 396,784	\$ -	\$ 360,000	\$ 360,000
Interest	\$ 318,332	\$ -	\$ -	\$ -
Charges for Services	\$ 38,427	\$ -	\$ -	\$ -
Miscellaneous	\$ 45	\$ -	\$ -	\$ -
Taxes	\$ 702	\$ -	\$ -	\$ -
<b>Total Revenues*</b>	<b>\$ 25,566,533</b>	<b>\$ 19,607,418</b>	<b>\$ 35,902,300</b>	<b>\$ 36,670,400</b>
<b>Expenditures</b>				
Personnel Services	\$ 6,542,651	\$ 6,239,408	\$ 10,577,446	\$ 11,045,416
Transfers	\$ 8,474,124	\$ 3,363,374	\$ -	\$ -
Other Services & Charges	\$ 3,590,983	\$ 3,460,856	\$ 7,403,576	\$ 7,612,316
Debt Service	\$ -	\$ 5,067,719	\$ 5,093,544	\$ 5,080,519
Materials & Supplies	\$ 1,044,657	\$ 1,457,640	\$ 2,096,096	\$ 2,164,524
Capital Outlay - Equipment	\$ 148,241	\$ 18,421	\$ 113,052	\$ 47,851
<b>Total Operating Expenditures</b>	<b>\$ 19,800,656</b>	<b>\$ 19,607,418</b>	<b>\$ 25,283,714</b>	<b>\$ 25,950,626</b>
<b>Surplus/Deficit</b>	<b>\$ 5,765,877</b>	<b>\$ -</b>	<b>\$ 10,618,586</b>	<b>\$ 10,719,774</b>
<b>Ending Balance</b>	<b>\$ 40,772,168</b>	<b>\$ 40,772,168</b>	<b>\$ 51,390,754</b>	<b>\$ 62,110,528</b>

\* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

to maintain existing citywide streets and highway allocation funds are

# PARKING FACILITIES FUND

## FUND DESCRIPTION - 00500 & 00520

This fund accounts for the costs of providing 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 4,310,927	\$ 7,511,241	\$ 7,511,241	\$ 8,761,671
<b>Revenues</b>				
Fees and Fines	\$ 13,293,741	\$ -	\$ 12,811,980	\$ 12,811,980
Charges for Services	\$ 1,416,858	\$ -	\$ 1,885,734	\$ 1,912,031
Transfers	\$ 470,000	\$ -	\$ -	\$ -
Interest	\$ 51,204	\$ -	\$ 51,205	\$ 51,205
Intergovernmental	\$ 33,776	\$ -	\$ -	\$ -
Taxes	\$ 1	\$ -	\$ -	\$ -
Miscellaneous	\$ 8,348	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 15,273,928	\$ 11,524,713	\$ 14,748,919	\$ 14,775,216
<b>Expenditures</b>				
Other Services & Charges	\$ 5,944,664	\$ 6,557,270	\$ 7,744,199	\$ 7,652,464
Transfers	\$ 2,989,712	\$ 1,863,026	\$ 2,513,026	\$ 2,513,026
Debt Service	\$ 2,379,903	\$ 2,406,303	\$ 2,408,066	\$ 2,414,890
Personnel Services	\$ 354,229	\$ 364,964	\$ 322,030	\$ 340,073
Materials & Supplies	\$ 240,342	\$ 220,450	\$ 250,668	\$ 256,132
Capital Outlay - Equipment	\$ 164,764	\$ 112,700	\$ 260,500	\$ 183,500
<b>Total Operating Expenditures</b>	\$ 12,073,614	\$ 11,524,713	\$ 13,498,489	\$ 13,360,085
<b>Surplus/Deficit</b>	\$ 3,200,314	\$ -	\$ 1,250,430	\$ 1,415,131
<b>Ending Balance</b>	\$ 7,511,241	\$ 7,511,241	\$ 8,761,671	\$ 10,176,802

# SOLID WASTE MANAGEMENT

## FUND DESCRIPTION - 00540

Revenues for this Fund are derived from Usage Fees at the Landfills and from Occupation Tax and are deposited into a separate Solid Waste Management Fund. As such, the Solid Waste Management 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 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).

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.

Solid Waste Management Fund 00540	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 3,238,604	\$ 4,511,380	\$ 4,511,380	\$ 4,511,380
<b>Revenues*</b>				
Fees and Fines	\$ 8,020,972	\$ -	\$ 9,730,543	\$ 10,117,357
Taxes	\$ 3,823,049	\$ -	\$ 3,551,734	\$ 3,479,962
Charges for Services	\$ 757,714	\$ -	\$ 757,714	\$ 757,714
Miscellaneous	\$ 488,831	\$ -	\$ 221,836	\$ 221,836
Intergovernmental	\$ 315	\$ -	\$ -	\$ -
Interest	\$ 44,588	\$ -	\$ 44,588	\$ 44,588
<b>Total Revenues*</b>	\$ 13,135,469	\$ 10,219,239	\$ 14,306,415	\$ 14,621,457
<b>Expenditures</b>				
Personnel Services	\$ 3,132,666	\$ 3,114,365	\$ 3,006,973	\$ 3,160,821
Other Services & Charges	\$ 2,504,287	\$ 2,826,203	\$ 3,286,580	\$ 3,381,044
Transfers	\$ 3,752,681	\$ 1,421,291	\$ 1,572,113	\$ 1,576,987
Materials & Supplies	\$ 887,387	\$ 1,092,933	\$ 1,160,650	\$ 1,175,570
Debt Service	\$ 1,178,418	\$ 1,177,547	\$ 1,159,647	\$ 1,629,401
Capital Outlay - Equipment	\$ 407,254	\$ 586,900	\$ 125,000	\$ 125,000
<b>Total Operating Expenditures</b>	\$ 11,862,693	\$ 10,219,239	\$ 10,310,963	\$ 11,048,823
<b>Surplus/Deficit</b>	\$ 1,272,776	\$ -	\$ 3,995,452	\$ 3,572,634
<b>Ending Balance</b>	\$ 4,511,380	\$ 4,511,380	\$ 8,506,832	\$ 8,084,014

\* Revenues shown, fund both Operating and Capital Improvements Program (CIP) expenditures requests. CIP expenditures are not included in these documents, the details of the funding sources and expenditures for the Capital Improvement Program are included in the Capital Improvement Program document.

# STARTRAN OPERATIONS FUND

## FUND DESCRIPTION - 00590

This fund accounts for the costs of providing transit services for 14 regular line service and 1 downtown circulator. StraTran is the only mass transit carrier in the City of Lincoln . 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 6,464,089	\$ 6,497,625	\$ 6,497,625	\$ 6,497,625
<b>Revenues</b>				
Transfers	\$ 7,235,836	\$ -	\$ 7,301,189	\$ 7,954,759
Fees and Fines	\$ 2,752,420	\$ -	\$ 3,693,109	\$ 3,828,351
Intergovernmental	\$ 3,010,319	\$ -	\$ 2,422,306	\$ 2,284,045
Charges for Services	\$ 132,716	\$ -	\$ 136,500	\$ 136,500
Miscellaneous	\$ 106,981	\$ -	\$ 146,500	\$ 146,500
<b>Total Revenues</b>	\$ 13,238,272	\$ 13,484,294	\$ 13,699,604	\$ 14,350,155
<b>Expenditures</b>				
Personnel Services	\$ 9,776,272	\$ 10,254,735	\$ 10,402,872	\$ 10,911,273
Materials & Supplies	\$ 1,474,858	\$ 1,712,283	\$ 1,682,913	\$ 1,655,238
Other Services & Charges	\$ 1,651,404	\$ 1,517,276	\$ 1,612,485	\$ 1,783,511
Transfers	\$ 302,202	\$ -	\$ -	\$ -
Capital Outlay - Equipment	\$ -	\$ -	\$ 1,334	\$ 133
<b>Total Operating Expenditures</b>	\$ 13,204,736	\$ 13,484,294	\$ 13,699,604	\$ 14,350,155
<b>Surplus/Deficit</b>	\$ 33,536	\$ -	\$ -	\$ -
<b>Ending Balance</b>	\$ 6,497,625	\$ 6,497,625	\$ 6,497,625	\$ 6,497,625

## FINANCIAL PLAN

# TRANSPORTATION & UTILITIES REVOLVING FUND

## FUND DESCRIPTION - 00610

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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
<b>Beginning Balance</b>	\$ 64,857,634	\$ 64,555,800	\$ 64,555,800	\$ 64,638,685
<b>Revenues</b>				
Intergovernmental	\$ 5,640,972	\$ -	\$ 6,992,285	\$ 7,007,510
Charges for Services	\$ 2,935,424	\$ -	\$ 4,236,307	\$ 4,528,357
Fees and Fines	\$ 1,793,728	\$ -	\$ 271,000	\$ 271,000
Transfers	\$ 95,505	\$ -	\$ 428,767	\$ 433,912
Miscellaneous	\$ 34,049	\$ -	\$ -	\$ -
Interest	\$ 693	\$ -	\$ -	\$ -
Taxes	\$ 12	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 10,500,383</b>	<b>\$ 9,860,926</b>	<b>\$ 11,928,359</b>	<b>\$ 12,240,779</b>
<b>Expenditures</b>				
Personnel Services	\$ 6,856,331	\$ 7,769,725	\$ 8,680,776	\$ 9,029,438
Other Services & Charges	\$ 3,186,510	\$ 2,026,361	\$ 3,088,533	\$ 3,062,306
Capital Outlay - Improvements	\$ 646,837	\$ -	\$ -	\$ -
Materials & Supplies	\$ 32,196	\$ 44,240	\$ 47,765	\$ 49,965
Capital Outlay - Equipment	\$ 80,343	\$ 20,600	\$ 28,400	\$ 7,900
<b>Total Operating Expenditures</b>	<b>\$ 10,802,217</b>	<b>\$ 9,860,926</b>	<b>\$ 11,845,474</b>	<b>\$ 12,149,609</b>
<b>Surplus/Deficit</b>	<b>\$ (301,834)</b>	<b>\$ -</b>	<b>\$ 82,885</b>	<b>\$ 91,170</b>
<b>Ending Balance</b>	<b>\$ 64,555,800</b>	<b>\$ 64,555,800</b>	<b>\$ 64,638,685</b>	<b>\$ 64,729,855</b>

# 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.

Social Security Fund 00160	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,933,941	\$ 2,132,569	\$ 2,132,569	\$ 2,132,569
Revenues				
Total Revenues	\$ 2,940,034	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
Expenditures				
Total Operating Expenditures	\$ 2,741,406	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
Surplus/Deficit	\$ 198,628	\$ -	\$ -	\$ -
Ending Balance	\$ 2,132,569	\$ 2,132,569	\$ 2,132,569	\$ 2,132,569

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

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Social Security	0.01581	0.01460	0.01172	0.01260

## 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.

Unemployment Fund 00170	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 45,037	\$ 89,261	\$ 89,261	\$ 89,261
Revenues				
Total Revenues	\$ 50,360	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures				
Total Operating Expenditures	\$ 6,136	\$ 50,000	\$ 50,000	\$ 50,000
Surplus/Deficit	\$ 44,224	\$ -	\$ -	\$ -
Ending Balance	\$ 89,261	\$ 89,261	\$ 89,261	\$ 89,261

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

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Unemployment Compensation	0.00027	0.00025	0.00023	0.00023

## BOND & INTEREST REDEMPTION - 00310

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

Bond & Interest Fund 00310	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,360,668	\$ 3,662,297	\$ 3,662,297	\$ 3,662,297
Revenues				
Total Revenues	\$ 6,314,776	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819
Expenditures				
Total Operating Expenditures	\$ 6,013,147	\$ 6,212,200	\$ 5,588,169	\$ 5,583,819
Surplus/Deficit	\$ 301,629	\$ -	\$ -	\$ -
Ending Balance	\$ 3,662,297	\$ 3,662,297	\$ 3,662,297	\$ 3,662,297

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

Tax Rate	2016-2017	2017-2018	2018-2019	2019-2020
Bond Interest & Redemption	0.03402	0.03061	0.02313	0.02271

# 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,471,365	\$ 3,645,196	\$ 3,614,007	\$ 3,613,205
Revenues				
Total Revenues	\$ 2,512,406	\$ -	\$ 32,102	\$ 33,148
Expenditures				
Total Operating Expenditures	\$ 2,686,237	\$ 31,189	\$ 32,904	\$ 34,826
Surplus/Deficit	\$ (173,831)	\$ (31,189)	\$ (802)	\$ (1,678)
Ending Balance	\$ 3,645,196	\$ 3,614,007	\$ 3,613,205	\$ 3,611,527

## STREETS IMPROVEMENT - 00070

This fund shows the budget for the streets improvement fund, which is established through a transfer from the General Fund. This funding is not intended to be utilized on sidewalks, trails or traffic signals.

Streets Improvement Fund 00070	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Total Revenues	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Expenditures				
Total Operating Expenditures	\$ -	\$ -	\$ 2,280,771	\$ 2,479,495
Surplus/Deficit	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -	\$ -

## CABLE ACCESS FUND - 00115

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

Cable Access Fund 00115	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 647,316	\$ 821,010	\$ 685,925	\$ 362,418
Revenues				
Fees and Fines	\$ 248,859	\$ -	\$ 248,859	\$ 248,859
Interest	\$ 4,262	\$ -	\$ 4,262	\$ 4,262
Miscellaneous	\$ 580	\$ -	\$ -	\$ -
Total Revenues	\$ 253,701	\$ -	\$ 253,121	\$ 253,121
Expenditures				
Capital Outlay - Equipment	\$ 24,938	\$ 50,000	\$ 500,000	\$ 400,000
Materials & Supplies	\$ 13,342	\$ 13,150	\$ 14,300	\$ 14,300
Personnel Services	\$ 25,881	\$ 26,193	\$ 26,433	\$ 27,514
Other Services & Charges	\$ 15,846	\$ 45,742	\$ 35,895	\$ 40,895
Total Operating Expenditures	\$ 80,007	\$ 135,085	\$ 576,628	\$ 482,709
Surplus/Deficit	\$ 173,694	\$ (135,085)	\$ (323,507)	\$ (229,588)
Ending Balance	\$ 821,010	\$ 685,925	\$ 362,418	\$ 132,830

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 714,077	\$ 914,547	\$ 914,547	\$ 914,547
Revenues				
Total Revenues	\$ 3,912,450	\$ 3,987,224	\$ 3,899,437	\$ 4,035,395
Expenditures				
Total Operating Expenditures	\$ 3,711,980	\$ 3,987,224	\$ 3,899,437	\$ 4,035,395
Surplus/Deficit	\$ 200,470	\$ -	\$ -	\$ -
Ending Balance	\$ 914,547	\$ 914,547	\$ 914,547	\$ 914,547

# OTHER BUDGETED FUNDS

## ANIMAL CONTROL - 00140

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

Animal Control Fund 00140	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 288,575	\$ 211,549	\$ 211,549	\$ 211,549
<b>Revenues</b>				
Total Revenues	\$ 2,324,756	\$ 2,465,093	\$ 2,596,999	\$ 2,692,535
<b>Expenditures</b>				
Total Operating Expenditures	\$ 2,401,782	\$ 2,465,093	\$ 2,596,999	\$ 2,692,535
Surplus/Deficit	\$ (77,026)	\$ -	\$ -	\$ -
Ending Balance	\$ 211,549	\$ 211,549	\$ 211,549	\$ 211,549

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 2,960,113	\$ 3,124,902	\$ 3,124,902	\$ 3,270,874
<b>Revenues</b>				
Total Revenues	\$ 5,775,969	\$ 5,549,808	\$ 6,061,137	\$ 6,330,078
<b>Expenditures</b>				
Total Operating Expenditures	\$ 5,611,180	\$ 5,549,808	\$ 5,915,165	\$ 6,161,770
Surplus/Deficit	\$ 164,789	\$ -	\$ 145,972	\$ 168,308
Ending Balance	\$ 3,124,902	\$ 3,124,902	\$ 3,270,874	\$ 3,439,182

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 615,631	\$ 620,440	\$ 620,440	\$ 620,440
<b>Revenues</b>				
Total Revenues	\$ 746,074	\$ 830,230	\$ 595,559	\$ 625,961
<b>Expenditures</b>				
Total Operating Expenditures	\$ 741,265	\$ 830,230	\$ 595,559	\$ 625,961
Surplus/Deficit	\$ 4,809	\$ -	\$ -	\$ -
Ending Balance	\$ 620,440	\$ 620,440	\$ 620,440	\$ 620,440

## KENO FUND - 00175

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

Keno Fund 00175	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 4,129,698	\$ 4,660,760	\$ 4,660,760	\$ 6,331,510
<b>Revenues</b>				
Total Revenues	\$ 41,763,128	\$ 2,709,089	\$ 4,900,000	\$ 5,096,000
<b>Expenditures</b>				
Total Operating Expenditures	\$ 42,294,190	\$ 2,709,089	\$ 3,229,250	\$ 3,357,180
Surplus/Deficit	\$ (531,062)	\$ -	\$ 1,670,750	\$ 1,738,820
Ending Balance	\$ 4,660,760	\$ 4,660,760	\$ 6,331,510	\$ 8,070,330

## FINANCIAL PLAN

# OTHER BUDGETED FUNDS

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (11,611)	\$ (26,834)	\$ (26,834)	\$ (52,415)
<b>Revenues</b>				
Total Revenues	\$ 2,353,197	\$ 2,182,000	\$ 2,322,206	\$ 2,322,206
<b>Expenditures</b>				
Total Operating Expenditures	\$ 2,368,420	\$ 2,182,000	\$ 2,347,787	\$ 2,346,948
Surplus/Deficit	\$ (15,223)	\$ -	\$ (25,581)	\$ (24,742)
Ending Balance	\$ (26,834)	\$ (26,834)	\$ (52,415)	\$ (77,157)

## WORKFORCE INVESTMENT ACT - 00191

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

Workforce Investment Act Fund 00191	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (253,583)	\$ (172,399)	\$ (172,399)	\$ (172,399)
<b>Revenues</b>				
Total Revenues	\$ 981,577	\$ 967,405	\$ 891,516	\$ 891,516
<b>Expenditures</b>				
Total Operating Expenditures	\$ 1,062,761	\$ 967,405	\$ 891,516	\$ 892,193
Surplus/Deficit	\$ (81,184)	\$ -	\$ -	\$ (677)
Ending Balance	\$ (172,399)	\$ (172,399)	\$ (172,399)	\$ (173,076)

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,567,503	\$ 1,593,973	\$ 1,593,973	\$ 1,095,141
<b>Revenues</b>				
Total Revenues	\$ 19,199,854	\$ 3,818,168	\$ 3,969,633	\$ 4,022,661
<b>Expenditures</b>				
Total Operating Expenditures	\$ 19,226,324	\$ 3,818,168	\$ 4,468,465	\$ 4,567,949
Surplus/Deficit	\$ (26,470)	\$ -	\$ (498,832)	\$ (545,288)
Ending Balance	\$ 1,593,973	\$ 1,593,973	\$ 1,095,141	\$ 549,853

## VEHICLE TAX RESIDUAL FUND - 00212

This fund accounts for revenues from the Residual Wheel Tax funds which are then transferred to the Transportation O & M Fund 165 to pay for street maintenance. This revenue was formerly reported in Fund 410.

Vehicle Tax Residual Fund 00212	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 5,001	\$ 10,748	\$ 10,748	\$ 10,748
<b>Revenues</b>				
Total Revenues	\$ 9,225,091	\$ -	\$ 9,525,500	\$ 9,620,800
<b>Expenditures</b>				
Total Operating Expenditures	\$ 9,219,344	\$ -	\$ 9,525,500	\$ 9,620,800
Surplus/Deficit	\$ 5,747	\$ -	\$ -	\$ -
Ending Balance	\$ 10,748	\$ 10,748	\$ 10,748	\$ 10,748

## FINANCIAL PLAN

# OTHER BUDGETED FUNDS

### BUILDING & SAFETY FUND - 00220

This fund accounts for the costs of providing Building and Safety permit and inspection services to the citizens of Lincoln. Funding is primarily through permit and inspection fee revenues and a General Fund subsidy

Building & Safety Fund 00220	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 8,608,821	\$ 9,846,025	\$ 9,846,025	\$ 10,094,781
Revenues				
Total Revenues	\$ 7,603,107	\$ 7,133,263	\$ 7,720,899	\$ 7,779,461
Expenditures				
Total Operating Expenditures	\$ 6,365,903	\$ 7,133,263	\$ 7,472,143	\$ 7,702,354
Surplus/Deficit	\$ 1,237,204	\$ -	\$ 248,756	\$ 77,107
Ending Balance	\$ 9,846,025	\$ 9,846,025	\$ 10,094,781	\$ 10,171,888

for some housing and fire prevention services.

### IMPACT FEES FUND - 00225

This fund accounts for the receipts and disbursements of impact fees in accordance with City ordinance.

Impact Fees Fund 00225	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 12,613,521	\$ 16,402,349	\$ 16,402,349	\$ 16,402,349
Revenues				
Total Revenues	\$ 3,910,210	\$ -	\$ -	\$ -
Expenditures				
Total Operating Expenditures	\$ 121,382	\$ -	\$ 123,313	\$ 123,313
Surplus/Deficit	\$ 3,788,828	\$ -	\$ (123,313)	\$ (123,313)
Ending Balance	\$ 16,402,349	\$ 16,402,349	\$ 16,402,349	\$ 16,402,349

### RESP BEVERAGE SERV FUND - 00250

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

Responsible Beverage Server Fund 00250	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 129,521	\$ 114,243	\$ 114,243	\$ 114,243
Revenues				
Total Revenues	\$ 75,555	\$ 77,780	\$ 79,905	\$ 83,501
Expenditures				
Total Operating Expenditures	\$ 60,277	\$ 77,780	\$ 79,905	\$ 83,501
Surplus/Deficit	\$ 15,278	\$ -	\$ -	\$ -
Ending Balance	\$ 114,243	\$ 114,243	\$ 114,243	\$ 114,243

### LINCOLN BIKE SHARE FUND - 00255

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

Lincoln Bike Share 00255	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 274,071	\$ 295,065	\$ 295,065	\$ 295,065
Revenues				
Total Revenues	\$ 21,060	\$ 175,872	\$ 327,078	\$ 337,668
Expenditures				
Total Operating Expenditures	\$ 66	\$ 175,872	\$ 327,078	\$ 337,668
Surplus/Deficit	\$ 20,994	\$ -	\$ -	\$ -
Ending Balance	\$ 295,065	\$ 295,065	\$ 295,065	\$ 295,065

# OTHER BUDGETED FUNDS

## HIGHWAY USER BONDS FUND - 00307

This fund accounts for the payment of bonds from Highway Allocation Funds.

Highway User Bonds Fund 00307	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 23,869	\$ 46,483	\$ 46,483	\$ 45,733
Revenues				
Total Revenues	\$ 6,624,129	\$ 5,067,800	\$ 4,934,200	\$ 4,917,525
Expenditures				
Total Operating Expenditures	\$ 6,601,515	\$ 5,067,800	\$ 4,934,950	\$ 4,918,275
Surplus/Deficit	\$ 22,614	\$ -	\$ (750)	\$ (750)
Ending Balance	\$ 46,483	\$ 46,483	\$ 45,733	\$ 44,983

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 780,287	\$ 581,469	\$ 581,469	\$ 413,598
Revenues				
Total Revenues	\$ 1,590,213	\$ 1,780,700	\$ 2,028,830	\$ 2,069,000
Expenditures				
Total Operating Expenditures	\$ 1,789,031	\$ 1,780,700	\$ 2,196,701	\$ 2,348,501
Surplus/Deficit	\$ (198,818)	\$ -	\$ (167,871)	\$ (279,501)
Ending Balance	\$ 581,469	\$ 581,469	\$ 413,598	\$ 134,097

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,492,197	\$ 1,737,209	\$ 1,737,209	\$ 1,734,006
Revenues				
Total Revenues	\$ 1,677,701	\$ 279,500	\$ 1,885,673	\$ 1,881,625
Expenditures				
Total Operating Expenditures	\$ 1,432,689	\$ 279,500	\$ 1,888,876	\$ 1,884,988
Surplus/Deficit	\$ 245,012	\$ -	\$ (3,203)	\$ (3,363)
Ending Balance	\$ 1,737,209	\$ 1,737,209	\$ 1,734,006	\$ 1,730,643

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 474,690	\$ 604,605	\$ 604,605	\$ 797,473
Revenues				
Taxes	\$ 533,736	\$ -	\$ 192,868	\$ 195,638
Transfers	\$ 278,262	\$ -	\$ 178,314	\$ 176,806
Interest	\$ 4,348	\$ -	\$ -	\$ -
Total Revenues	\$ 816,346	\$ 184,560	\$ 371,182	\$ 372,444
Expenditures				
Total Operating Expenditures	\$ 686,431	\$ 184,560	\$ 178,314	\$ 176,806
Surplus/Deficit	\$ 129,915	\$ -	\$ 192,868	\$ 195,638
Ending Balance	\$ 604,605	\$ 604,605	\$ 797,473	\$ 993,111

## FINANCIAL PLAN

# OTHER BUDGETED FUNDS

## NORTH WEST CORRIDOR PROJECTS - 00345

## GOLF FUND - 00510 & 00515

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.

These funds account for the revenue derived from user fees for the golf courses. Fund 510 is the operating account and Fund 515 is the capital account.

NW Corridor Fund 00345	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 453,350	\$ 458,133	\$ 458,133	\$ 1,009,303
Revenues				
Total Revenues	\$ 1,316,359	\$ 648,985	\$ 1,201,514	\$ 955,375
Expenditures				
Total Operating Expenditures	\$ 1,311,576	\$ 648,985	\$ 650,344	\$ 367,375
Surplus/Deficit	\$ 4,783	\$ -	\$ 551,170	\$ 588,000
Ending Balance	\$ 458,133	\$ 458,133	\$ 1,009,303	\$ 1,597,303

Golf Funds 00510 & 00515	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (39,576)	\$ 157,466	\$ 157,466	\$ 421,484
Revenues				
Total Revenues	\$ 7,066,943	\$ 3,831,755	\$ 4,104,895	\$ 4,129,065
Expenditures				
Total Operating Expenditures	\$ 6,869,901	\$ 3,831,755	\$ 3,840,877	\$ 4,000,031
Surplus/Deficit	\$ 197,042	\$ -	\$ 264,018	\$ 129,034
Ending Balance	\$ 157,466	\$ 157,466	\$ 421,484	\$ 550,518

## LARGE TIF PROJECTS - 00346

## PINNACLE BANK FUND - 00536

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

This fund shows the budget for the Pinnacle Bank Arena, which is set annually by the City Council. Actual expenditures are handled through the management company SMG and are not in the City financial system.

Developer Purchased TIF 00346	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 3,640,374	\$ 4,945,504	\$ 4,945,504	\$ 4,945,504
Revenues				
Total Revenues	\$ 12,279,685	\$ 74,435	\$ 75,756	\$ 77,100
Expenditures				
Total Operating Expenditures	\$ 10,974,555	\$ 74,435	\$ 75,756	\$ 77,100
Surplus/Deficit	\$ 1,305,130	\$ -	\$ -	\$ -
Ending Balance	\$ 4,945,504	\$ 4,945,504	\$ 4,945,504	\$ 4,945,504

Pinnacle Bank Arena Fund 00536	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485
Revenues				
Total Revenues	\$ -	\$ -	\$ 5,484,582	\$ 5,484,582
Expenditures				
Total Operating Expenditures	\$ -	\$ -	\$ 5,484,582	\$ 5,484,582
Surplus/Deficit	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485	\$ 2,535,485

# OTHER BUDGETED FUNDS

## EMERGENCY MEDICAL SERVICES FUND - 00550

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

Emergency Medical Services Fund 00550	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 387,917	\$ 1,381,162	\$ 1,381,162	\$ 1,705,236
Revenues				
Total Revenues	\$ 7,222,540	\$ 6,612,704	\$ 7,948,631	\$ 8,346,077
Expenditures				
Total Operating Expenditures	\$ 6,229,295	\$ 6,612,704	\$ 7,624,557	\$ 7,705,512
Surplus/Deficit	\$ 993,245	\$ -	\$ 324,074	\$ 640,565
Ending Balance	\$ 1,381,162	\$ 1,381,162	\$ 1,705,236	\$ 2,345,801

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 63,921,324	\$ 65,468,630	\$ 65,468,630	\$ 66,065,525
Revenues				
Total Revenues	\$ 4,179,010	\$ 2,735,295	\$ 3,100,000	\$ 3,100,000
Expenditures				
Total Operating Expenditures	\$ 2,631,704	\$ 2,735,295	\$ 2,503,105	\$ 2,771,523
Surplus/Deficit	\$ 1,547,306	\$ -	\$ 596,895	\$ 328,477
Ending Balance	\$ 65,468,630	\$ 65,468,630	\$ 66,065,525	\$ 66,394,002

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ (524,777)	\$ (847,015)	\$ (847,015)	\$ (1,197,569)
Revenues				
Total Revenues	\$ 498,703	\$ 1,294,185	\$ 1,075,915	\$ 1,093,833
Expenditures				
Total Operating Expenditures	\$ 820,941	\$ 1,294,185	\$ 1,426,469	\$ 1,483,151
Surplus/Deficit	\$ (322,238)	\$ -	\$ (350,554)	\$ (389,318)
Ending Balance	\$ (847,015)	\$ (847,015)	\$ (1,197,569)	\$ (1,586,887)

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,842,921	\$ 1,900,019	\$ 1,900,019	\$ 1,511,610
Revenues				
Total Revenues	\$ 8,900,486	\$ 7,879,519	\$ 8,725,716	\$ 8,298,091
Expenditures				
Total Operating Expenditures	\$ 8,843,388	\$ 7,879,519	\$ 9,114,125	\$ 8,401,540
Surplus/Deficit	\$ 57,098	\$ -	\$ (388,409)	\$ (103,449)
Ending Balance	\$ 1,900,019	\$ 1,900,019	\$ 1,511,610	\$ 1,408,161

## FINANCIAL PLAN

# OTHER BUDGETED FUNDS

## 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 employee share of insurance contributions.

Self Insurance Dental Fund 00621	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 461,344	\$ 595,665	\$ 595,665	\$ 746,587
Revenues				
Total Revenues	\$ 1,691,277	\$ -	\$ 1,900,318	\$ 2,014,337
Expenditures				
Total Operating Expenditures	\$ 1,556,956	\$ -	\$ 1,749,396	\$ 1,854,360
Surplus/Deficit	\$ 134,321	\$ -	\$ 150,922	\$ 159,977
Ending Balance	\$ 595,665	\$ 595,665	\$ 746,587	\$ 906,564

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 7,651,681	\$ 8,539,567	\$ 8,539,567	\$ 11,855,767
Revenues				
Total Revenues	\$ 4,260,550	\$ 1,280,551	\$ 4,530,000	\$ 4,722,000
Expenditures				
Total Operating Expenditures	\$ 3,372,664	\$ 1,280,551	\$ 1,213,800	\$ 1,262,291
Surplus/Deficit	\$ 887,886	\$ -	\$ 3,316,200	\$ 3,459,709
Ending Balance	\$ 8,539,567	\$ 8,539,567	\$ 11,855,767	\$ 15,315,476

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 139,913	\$ 139,864	\$ 139,864	\$ 73,082
Revenues				
Total Revenues	\$ 642,716	\$ -	\$ 641,866	\$ 641,866
Expenditures				
Total Operating Expenditures	\$ 642,765	\$ -	\$ 708,648	\$ 744,081
Surplus/Deficit	\$ (49)	\$ -	\$ (66,782)	\$ (102,215)
Ending Balance	\$ 139,864	\$ 139,864	\$ 73,082	\$ (29,133)

## 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	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 472,240	\$ 576,600	\$ 576,600	\$ 591,677
Revenues				
Total Revenues	\$ 5,753,092	\$ 5,633,146	\$ 5,684,723	\$ 5,767,162
Expenditures				
Total Operating Expenditures	\$ 5,648,732	\$ 5,633,146	\$ 5,669,646	\$ 5,750,572
Surplus/Deficit	\$ 104,360	\$ -	\$ 15,077	\$ 16,590
Ending Balance	\$ 576,600	\$ 576,600	\$ 591,677	\$ 608,267

# OTHER BUDGETED FUNDS

## RADIO MAINTENANCE FUND - 00655

This fund accounts for the revenues and costs associated with the maintenance of radios for emergency and non-emergency communication.

Radio Maintenance Fund 00655	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 361,305	\$ 574,103	\$ (440,192)	\$ (190,780)
Revenues				
Total Revenues	\$ 1,180,232	\$ -	\$ 1,217,989	\$ 1,220,568
Expenditures				
Total Operating Expenditures	\$ 967,434	\$ 1,014,295	\$ 968,577	\$ 996,726
Surplus/Deficit	\$ 212,798	\$ (1,014,295)	\$ 249,412	\$ 223,842
Ending Balance	\$ 574,103	\$ (440,192)	\$ (190,780)	\$ 33,062

## 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 a number of City operations.

Municipal Service Center Fund 00665	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 972,621	\$ 742,262	\$ 742,262	\$ 1,342,369
Revenues				
Total Revenues	\$ 2,996,619	\$ 2,246,516	\$ 3,069,418	\$ 3,124,897
Expenditures				
Total Operating Expenditures	\$ 3,226,978	\$ 2,246,516	\$ 2,469,311	\$ 2,534,708
Surplus/Deficit	\$ (230,359)	\$ -	\$ 600,107	\$ 590,189
Ending Balance	\$ 742,262	\$ 742,262	\$ 1,342,369	\$ 1,932,558

## POLICE GARAGE FUND - 00660

This fund accounts for the revenues and costs for the operation and maintenance of the Police fleet and cars and light trucks from various departments.

Police Garage Fund 00660	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 1,915,863	\$ 2,675,359	\$ 2,675,359	\$ 2,329,138
Revenues				
Total Revenues	\$ 5,378,129	\$ 4,920,157	\$ 5,393,831	\$ 5,184,621
Expenditures				
Total Operating Expenditures	\$ 4,618,633	\$ 4,920,157	\$ 5,740,052	\$ 5,516,369
Surplus/Deficit	\$ 759,496	\$ -	\$ (346,221)	\$ (331,748)
Ending Balance	\$ 2,675,359	\$ 2,675,359	\$ 2,329,138	\$ 1,997,390

## LILLIAN POLLEY TRUST FUND - 00730

These funds account for the revenue and expenses set aside specifically for the benefit of the Polley Music Library.

Lillian Polley Trust Fund 00730	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Budget
Beginning Balance	\$ 129,734	\$ 121,087	\$ 12,249	\$ 9,860
Revenues				
Total Revenues	\$ 99,361	\$ -	\$ 107,785	\$ 107,785
Expenditures				
Total Operating Expenditures	\$ 108,008	\$ 108,838	\$ 110,174	\$ 113,180
Surplus/Deficit	\$ (8,647)	\$ (108,838)	\$ (2,389)	\$ (5,395)
Ending Balance	\$ 121,087	\$ 12,249	\$ 9,860	\$ 4,465