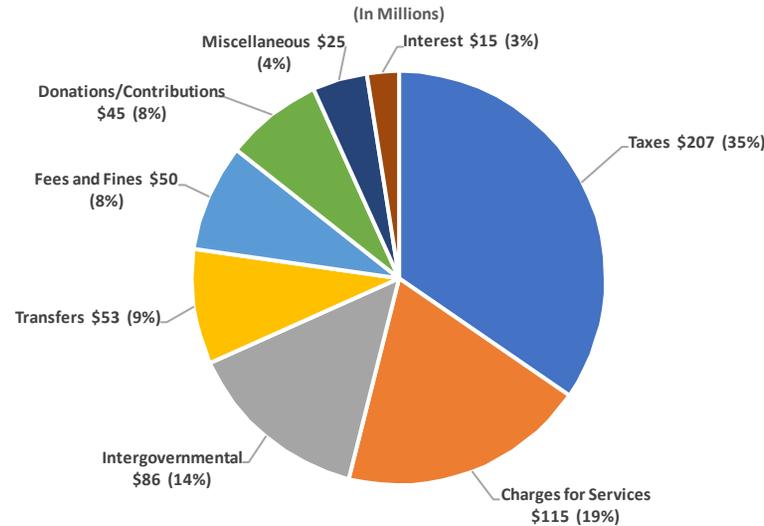


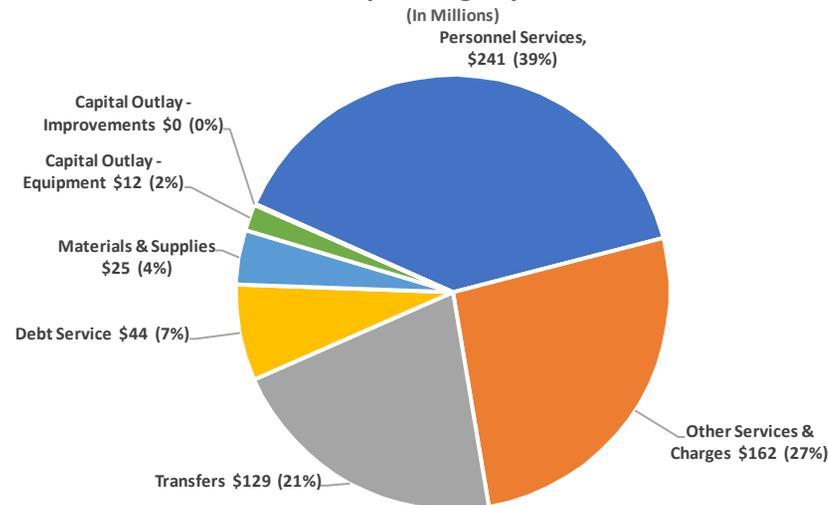
WHERE CITY OF LINCOLN DOLLARS COME FROM

All Fund 2020-2021 Revenues \$597 Million



WHERE CITY OF LINCOLN DOLLARS GO

All Fund 2020-2021 Operating Expenditures \$614 Million



ALL FUNDS SOURCES BY TYPE

Object Type	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
Taxes	\$ 218,908,949	\$ 186,267,293	\$ 206,671,275
Charges for Services	\$ 104,446,658	\$ 112,571,404	\$ 115,114,775
Intergovernmental	\$ 136,307,452	\$ 72,169,473	\$ 86,076,593
Transfers	\$ 19,704,224	\$ 45,712,814	\$ 53,253,027
Fees and Fines	\$ 57,111,315	\$ 50,512,220	\$ 50,324,639
Donations/Contributions	\$ 197,159,939	\$ 54,685,458	\$ 45,484,065
Miscellaneous	\$ 51,404,656	\$ 17,642,987	\$ 25,203,479
Interest	\$ 26,512,596	\$ 15,439,398	\$ 15,019,307
Total	\$ 811,555,789	\$ 555,001,047	\$ 597,147,160

REVENUE SOURCES BY TYPE

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

Taxes - Total tax revenues for 2020-2021 are \$206,573,290.

Property Tax – Property taxes account for approximately one-third of total revenues for tax funds. Property taxes support the following City funds: General; Library; Police & Fire Pension; and Bond Interest & Redemption. The five-year average property valuation growth in the City has been 6.03%. In FY 2019-20, the county assessor’s reevaluation resulted in an increase of \$1,585,646,989 in taxable valuation which is 7.37% valuation increase. Assessed valuation growth and property tax growth is estimated at 2.49% in FY 2020-21.

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

Tax Rate	2017-2018	2018-2019	2019-2020	2020-2021
General Fund	0.19298	0.20941	0.21265	0.22824
Library	0.04134	0.03733	0.03655	0.03583
Social Security	0.01460	0.01172	0.01226	0.00000
Police and Fire Pension	0.03670	0.03466	0.03267	0.03873
Unemployment Compensation	0.00025	0.00023	0.00022	0.00000
Bond Interest & Redemption	0.03061	0.02313	0.02545	0.01700
Total	0.31648	0.31648	0.31980	0.31980

Motor Vehicle Tax – Motor Vehicle Tax supports the General Fund. The five year growth averaged around 5.63%. The growth rate is expected to continue due to the association of vehicle sales and a growing population.

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

ALL FUNDS SOURCES BY TYPE

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

Transfers - Total transfers in are budgeted at \$45,484,065 in 2020-2021. These include multiple transfer types from miscellaneous, city operating subsidy, cash transfers in, and Keno transfers.

Intergovernmental - Total intergovernmental revenues are budgeted at \$86,076,593 in 2020-2021.

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

Intragovernmental funds are budgeted in 2020-2021 to receive \$39,548,304. This includes various intragovernmental revenues that fund various internal service funds such as information services, fleet charges, workers compensation, and various others.

Charges for Services - Charges for services is the second largest revenue for the City of Lincoln budgeted in 2020-2021 at \$115,114,775. Most of the charges for services come through water and wastewater fees budgeted at \$79,063,500 in 2020-2021. In addition the City receives revenues for reimbursement of services, rental income for facility and land parcels, and income from recreation activities.

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

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

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

Interest - Interest income is budgeted to receive \$15,019,307 in 2020-2021. This includes funds received from Lincoln Electric System for return on equity, earnings through pension investments and interest earned from cash pools.

ALL FUNDS USES BY EXPENDITURE TYPE

Object Type	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
Personnel Services	\$ 222,645,902	\$ 237,886,986	\$ 241,306,875
Other Services & Charges	\$ 234,789,119	\$ 141,937,103	\$ 161,763,327
Transfers	\$ 182,725,368	\$ 45,857,229	\$ 129,207,748
Debt Service	\$ 55,533,005	\$ 45,895,944	\$ 43,841,607
Materials & Supplies	\$ 30,252,577	\$ 23,982,110	\$ 24,734,604
Capital Outlay - Equipment	\$ 23,241,937	\$ 8,628,856	\$ 12,326,429
Capital Outlay - Improvements	\$ 36,257,441	\$ 6,464,505	\$ 312,500
Total	\$ 785,445,349	\$ 510,652,733	\$ 613,493,090

Intrafund Transfers	\$ 41,102,966	\$ 40,988,410
----------------------------	----------------------	----------------------

Grand Total Net Transfers	\$ 469,549,767	\$ 572,504,680
----------------------------------	-----------------------	-----------------------

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 39% of the total appropriated funds budgets. Personnel services are derived from salaries and benefits such as pension, health insurance, dental insurance and other benefits. Total appropriated funds are \$241,037,570 in 2020-2021.

Transfers– Transfers are the third largest category in the budget at 21% of the total appropriated funds budgets. Transfers include interfund transfers to fund internal operations or to fund capital projects. Total appropriated funds are \$129,207,748 in 2020-21.

Debt Service – Debt service is the fourth largest category in the budget at 7% of the total appropriated funds budgets. These include all types of debt issued through the City including general obligation bonds, revenue bonds, certificates of participation, lease purchase agreements, tax allocation bonds, and other debt issuances. Total appropriated funds are \$43,841,607 in 2020-2021.

Other Services and Charges – Other services and charges are the second largest category in the budget at 26% of the total appropriated funds

ALL FUNDS USES BY EXPENDITURE TYPE

budgets. These include charges for contractual services such as medical claims, rent of machinery equipment, and various other services. Total appropriated funds are \$161,979,827 in 2020–2021.

Material & Supplies - Materials and supplies are the fifth largest category in the budget at 4% of the total appropriated funds budgets. These include charges for electricity, fuel and oil, sand, cement and various other materials. Total appropriated funds are \$24,734,604 in 2020-2021.

Capital Outlay - Equipment: Equipment is the sixth largest category in the budget at 2% of the total appropriated funds budgets. These include capital equipment for library media, cars, heavy equipment and various other types of equipment. Total appropriated funds are \$12,281,249 in 2020-2021.

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

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
General	00010	(00010) General Fund	\$ 167,409,743	\$ 177,875,049	\$ 176,517,648
General	00030	(00030) Donations Fund	\$ 2,442,159	\$ 34,826	\$ 32,191
Special Revenue	00100	(00100) Advance Acquisition	\$ 199,239	\$ -	\$ 870,000
Special Revenue	00112	(00112) Parks & Rec Maint & Repair	\$ 317,780	\$ -	\$ 409,600
Special Revenue	00115	(00115) Cable Access	\$ 952,164	\$ 482,709	\$ 347,140
Special Revenue	00120	(00120) Library Fund	\$ 9,175,116	\$ 10,067,343	\$ 9,382,193
Special Revenue	00125	(00125) LAAA	\$ 3,447,877	\$ 4,035,395	\$ 3,775,136
Special Revenue	00135	(00135) Linc/Lanc Co Health	\$ 12,053,563	\$ 12,085,587	\$ 12,640,055
Special Revenue	00140	(00140) Animal Control	\$ 2,473,119	\$ 2,692,535	\$ 2,653,274
Special Revenue	00145	(00145) Title V Clean Air	\$ 563,029	\$ 625,961	\$ 645,335
Special Revenue	00155	(00155) 911 Communications	\$ 5,732,381	\$ 6,161,770	\$ 6,314,629
Special Revenue	00160	(00160) Social Security	\$ 2,780,553	\$ 3,054,704	\$ 220,000
Special Revenue	00165	(00165) Transportation - Oper & Maint	\$ 52,659,374	\$ 25,950,626	\$ 36,958,392
Special Revenue	00170	(00170) Unemployment Comp	\$ -	\$ 50,000	\$ 50,000
Special Revenue	00175	(00175) Keno	\$ 4,789,946	\$ 3,357,180	\$ 5,232,999
Special Revenue	00180	(00180) CDBG	\$ 2,426,119	\$ 2,346,948	\$ 2,597,944
Special Revenue	00185	(00185) Grants In Aid	\$ 21,034,346	\$ 4,567,949	\$ 6,303,853
Special Revenue	00191	(00191) WIA	\$ 982,976	\$ 892,193	\$ 1,737,701
Special Revenue	00212	(00212) Vehicle Tax Residual Revenue	\$ 9,406,822	\$ 9,620,800	\$ 9,500,767
Special Revenue	00220	(00220) Building & Safety	\$ 6,891,767	\$ 7,702,354	\$ 8,835,001
Special Revenue	00225	(00225) Impact Fees	\$ 4,729	\$ 123,313	\$ -
Special Revenue	00250	(00250) Resp Beverage Server	\$ 72,815	\$ 83,501	\$ -
Special Revenue	00255	(00255) Lincoln Bike Share	\$ 388,817	\$ 337,668	\$ 406,000
Special Revenue	00307	(00307) Hwy User Allocation Bds	\$ 4,936,563	\$ 4,918,275	\$ 4,918,375
Debt Service	00308	(00308) Turn Back Tax Bonds	\$ 1,990,201	\$ 2,348,501	\$ 2,063,674
Debt Service	00310	(00310) Bond Interest & Redemption	\$ 5,590,001	\$ 5,583,819	\$ 4,164,356

FINANCIAL PLAN

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
Debt Service	00320	(00320) Spec Asmt Debt Serv	\$ 1,797,873	\$ 1,884,988	\$ 1,884,426
Debt Service	00343	(00343) Small TIF Projects	\$ 1,359,177	\$ 176,806	\$ 374,327
Debt Service	00345	(00345) NW Corridors	\$ 1,322,691	\$ 367,375	\$ 365,475
Debt Service	00346	(00346) Developer Purchased TIF	\$ 22,728,224	\$ 77,100	\$ -
Capital Projects	00404	(00404) Lincoln On The Move	\$ -	\$ -	\$ 13,000,000
Capital Projects	00412	(00412) Veh Tax Residential	\$ 2,795,708	\$ -	\$ 2,823,051
Capital Projects	00415	(00415) Vehicle Tax Const	\$ 6,611,116	\$ -	\$ 6,677,110
Capital Projects	00500	(00500) Parking Lots and JPA Facilities	\$ 2,174,127	\$ 2,606,537	\$ 2,222,518
Enterprise	00510	(00510) Golf Revenue Fund	\$ 3,598,037	\$ 3,829,400	\$ 4,041,835
Enterprise	00515	(00515) Golf Capital Improvements	\$ 3,672,217	\$ 170,631	\$ 123,931
Enterprise	00520	(00520) Parking Facilities	\$ 11,665,993	\$ 10,753,548	\$ 16,441,711
Enterprise	00536	(00536) Pinnacle Bank Arena Oper	\$ -	\$ 5,484,582	\$ 5,484,582
Enterprise	00540	(00540) Solid Waste Mgmt Rev	\$ 13,078,647	\$ 11,048,823	\$ 18,553,503
Enterprise	00550	(00550) EMS Enterprise Fd	\$ 7,194,345	\$ 7,705,512	\$ 8,452,052
Enterprise	00555	(00555) Wastewater	\$ 64,573,633	\$ 25,727,172	\$ 41,339,198
Enterprise	00560	(00560) Water	\$ 56,204,246	\$ 28,971,873	\$ 57,584,112
Enterprise	00570	(00570) Broadband Enterprise	\$ 1,196,235	\$ 1,483,151	\$ 1,751,760
Enterprise	00585	(00585) Comm Hlth Endowment	\$ 2,902,761	\$ 2,771,523	\$ 2,530,773
Permanent Fund	00590	(00590) StarTran Operating	\$ 13,667,182	\$ 14,350,155	\$ 13,779,872
Special Revenue	00600	(00600) Information Serv.	\$ 11,225,726	\$ 8,401,540	\$ 11,008,278
Internal Service	00610	(00610) Transportation & Utilities Revolving	\$ 14,261,882	\$ 12,149,609	\$ 11,444,750
Internal Service	00620	(00620) Self Insured Health	\$ 36,588,568	\$ 47,592,755	\$ 46,743,758
Internal Service	00621	(00621) Self Insured Dental	\$ 1,743,700	\$ 1,854,360	\$ 2,066,589
Internal Service	00622	(00622) COBRA & Retirees Ins Premiums	\$ 766,983	\$ 744,081	\$ 744,081
Internal Service	00630	(00630) Workers' Comp	\$ 3,299,257	\$ 1,262,291	\$ 3,805,968
Internal Service	00631	(00631) Damaged Property	\$ 361,837	\$ -	\$ 361,837
Internal Service	00632	(00632) Prop Self-Ins Loss	\$ 27,161	\$ -	\$ 45,314

ALL FUNDS USES BY FUND TYPE

Funds	Fund #	Fund Description	2018-19 Actual	2019-2020 Budget	2020-2021 Budget
Internal Service	00633	(00633) Liab Self-Ins Loss	\$ 189,088	\$ -	\$ 720,000
Internal Service	00634	(00634) Ins Premiums	\$ 1,819,144	\$ -	\$ 2,142,794
Internal Service	00635	(00635) StarTran Self-Ins	\$ 383,324	\$ -	\$ 165,000
Internal Service	00637	(00637) Police Self-Ins	\$ 361,396	\$ -	\$ 202,011
Internal Service	00638	(00638) Auto Self-Ins	\$ 402,141	\$ -	\$ 314,653
Internal Service	00640	(00640) LT Disability	\$ 166,080	\$ -	\$ 166,080
Internal Service	00650	(00650) Fleet Services	\$ 5,603,169	\$ 5,750,572	\$ 8,259,558
Internal Service	00655	(00655) Radio Maint	\$ 1,038,434	\$ 996,726	\$ 991,616
Internal Service	00660	(00660) Police Garage	\$ 4,965,135	\$ 5,516,369	\$ 5,521,400
Internal Service	00665	(00665) Muni Serv Center	\$ 2,388,672	\$ 2,534,708	\$ 3,005,721
Internal Service	00665	(00705) P & F Pension	\$ 16,908,960	\$ 18,843,435	\$ 20,031,281
Pension Trust	00730	(00730) Lillian Polley Trust	\$ 97,185	\$ 113,180	\$ 109,197
Agency Fund	00760	(00760) FEBA	\$ 1,140,023	\$ -	\$ 1,284,951
Total			\$ 639,001,276	\$ 508,167,808	\$ 613,345,106

FINANCIAL PLAN

BUDGET SCHEDULES

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

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21
GENERAL FUND:						
CITY COUNCIL	9.00	9.00	8.50	\$244,921	\$314,838	\$309,082
FINANCE	36.50	41.50	41.50	3,023,559	3,472,345	3,557,235
FIRE & RESCUE	259.63	258.68	261.01	33,336,789	33,237,483	33,977,249
HUMAN RESOURCES	15.00	15.00	15.00	1,092,127	1,430,878	1,456,306
LAW	32.70	32.70	32.40	3,272,645	3,435,647	3,474,529
MAYOR'S DEPARTMENT						
Mayor's Office	9.95	9.95	9.50	1,022,190	945,339	895,970
WIOA Administration	1.00	1.00	1.00	119,475	126,597	82,464
City Communications	5.75	5.75	5.75	424,297	487,977	506,037
MISCELLANEOUS BUDGETS						
Contingency				22,825	765,000	765,000
Interfund Transfers				22,925,975	24,252,795	22,807,040
General Expense				26,970,116	29,337,141	33,262,023
Special Events				95,332	127,500	169,500
COPS Infrastructure				797,282	794,258	794,657
Street Lights				6,029,857	6,138,025	5,756,403
PARKS AND RECREATION	254.71	254.89	253.50	18,304,109	16,802,963	16,928,885
PLANNING	21.00	21.00	20.00	1,988,088	1,974,024	1,986,758
POLICE	407.46	408.13	412.63	40,750,095	42,562,961	43,247,710
TRANSPORTATION AND UTILITIES	19.75	19.75	19.75	5,805,448	2,276,639	2,358,436
URBAN DEVELOPMENT	10.05	10.05	9.30	1,021,535	939,742	893,389
TOTAL - GENERAL FUND	1,082.50	1,087.40	1,089.84	\$167,246,665	\$169,422,152	\$173,228,673
OTHER TAX FUNDS:						
LIBRARY	106.04	106.04	100.04	\$9,254,313	\$10,032,343	\$9,382,193
POLICE & FIRE PENSION	1.00	1.00	1.00	12,600,924	18,843,435	20,031,281
BOND & INTEREST REDEMPTION				5,590,001	6,286,819	4,164,356
SOCIAL SECURITY				2,780,554	3,060,134	220,000
UNEMPLOYMENT COMP.				0	50,000	50,000
TOTAL - OTHER TAX FUNDS	107.04	107.04	101.04	\$30,225,792	\$38,272,731	\$33,847,830
TOTAL - ALL TAX FUNDS	1,189.54	1,194.44	1,190.88	\$197,472,457	\$207,694,883	\$207,076,503
SPECIAL REVENUE FUNDS:						
9-1-1 COMMUNICATION	57.88	57.88	58.25	\$5,726,658	\$6,137,470	\$6,314,629
ADVANCE ACQUISITION						20,000
AGING PARTNERS	38.18	38.18	37.01	3,447,877	4,011,395	3,775,136
ANIMAL CONTROL	17.00	17.00	17.00	2,473,118	2,685,035	2,653,274
LINCOLN BIKE SHARE				388,817	337,668	406,000
BUILDING & SAFETY	53.47	53.47	56.14	6,891,253	7,702,354	8,835,001

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21
CABLE ACCESS TV	0.25	0.25	0.25	952,166	482,709	347,140
CASH RESERVE				8,700		
HEALTH	91.45	92.22	94.20	12,052,756	12,007,987	12,640,055
HERITAGE ROOM	0.50	0.50	0.50	27,033	34,826	32,191
IMPACT FEES				4,727	123,313	0
KENO				4,800,151	3,357,180	3,097,699
RESPONSIBLE BEVERAGE SERVER	1.00	1.00		72,814	83,501	
SNOW REMOVAL				994,169		
SPECIAL ASSESSMENT REV.				1,592,875		
STARTRAN OPERATING	133.67	132.67	139.40	13,664,472	14,202,927	13,779,872
STREET IMPROVEMENT				1,331,022	1,484,573	
TITLE V CLEAN AIR	5.25	5.25	5.00	563,028	625,961	645,335
TRANSPORTATION O & M	114.00	113.00	125.00	52,662,246	25,937,106	36,958,392
VEHICLE TAX				9,421,719	9,620,800	9,500,767
TOTAL - SPECIAL						
REVENUE FUNDS	512.65	511.42	532.75	\$117,075,601	\$88,834,805	\$99,005,491
OTHER FUNDS						
LILLIAN POLLEY TRUST	1.00	1.00	1.00	\$97,184	\$113,180	\$109,197
TOTAL - OTHER FUNDS	1.00	1.00	1.00	\$97,184	\$113,180	\$109,197
PERMANENT FUNDS						
COMM. HEALTH ENDOWMENT				\$2,902,760	\$2,616,497	\$2,530,773
TOTAL - PERMANENT FUNDS				\$2,902,760	\$2,616,497	\$2,530,773
CAPITAL PROJECTS FUNDS						
LINCOLN ON THE MOVE						\$403,520
TOTAL - CAPITAL PROJECTS FUNDS				\$0	\$0	\$403,520
FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR						
CAPITAL PROJECTS						\$50,000
				\$0	\$0	\$50,000
GRANTS-IN-AID FUNDS						
AGING - MULTI-COUNTY	7.85	7.85	7.80	\$603,583	\$812,634	\$809,033
COMMUNITY DEV. - HOME	0.85	0.85	0.86	1,615,472	1,656,839	1,627,182
COMMUNITY DEV. BLOCK GRANT	7.25	7.25	7.26	2,426,120	2,346,948	2,472,944
EPA-HEALTH/AIR POLLUT.				109,660		
HUMAN RIGHTS	0.80	0.80	1.10	83,099	72,006	83,050
POLICE-SEXUAL ASSAULT			1.00			60,351
POLICE-DOMESTIC VIOLENCE	1.00	1.00	1.00	81,733	92,483	111,858
POLICE-VICTIM WITNESS	3.00	3.00	3.00	237,022	247,707	251,749
POLICE-YOUTH COM. OUTREACH	1.00	1.00	1.00	78,592	81,073	86,263
SAFER			15.00	489,406		1,575,359
STARTRAN PLANNING	2.85	2.85	2.60	273,221	312,590	284,873

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21
URBAN SEARCH & RESCUE	5.50	5.50	5.50	1,434,557	1,292,617	1,414,135
WORKFORCE INVESTMENT ACT				982,977	892,193	1,737,701
TOTAL - GRANTS-IN-AID	30.10	30.10	46.12	\$8,415,442	\$7,807,090	\$10,514,498
TAX INCREMENT DEBT SERVICE				\$16,486,317	\$621,281	\$739,802
GOLF CAPITAL IMPROVEMENTS (BOND DEBT SERVICE)						
ANTELOPE VALLEY BOND DEBT				0		
HIGHWAY USER ALLOCATION BONDS				4,936,563	4,918,275	4,918,375
TURN BACK TAX BONDS				1,990,201	2,348,501	2,063,674
SPECIAL ASSESSMENTS DEBT (SINKING)				1,797,874	1,884,988	1,884,426
ENTERPRISE FUNDS:						
BROADBAND	5.90	5.90	2.90	\$1,346,236	\$1,483,151	\$1,051,760
EMS ENTERPRISE	43.16	43.11	43.74	7,194,344	7,705,512	8,452,052
GOLF CAPITAL IMPROV/HOLMES CLUB				3,672,217	170,631	118,931
GOLF REVENUE	30.70	30.70	29.82	3,599,267	3,829,400	4,041,835
PARKING FACILITIES	2.60	2.60	3.08	11,664,120	10,756,548	16,441,711
PARKING LOT REVOLV.				2,171,158	2,606,537	2,222,518
PINNACLE BANK ARENA				12,241,290	5,357,550	5,484,582
SOLID WASTE MGT	32.50	32.50	34.17	12,678,944	11,048,823	16,243,503
WASTEWATER	83.80	83.80	82.30	44,212,872	25,727,172	26,096,198
WATER REVENUE	101.73	101.73	104.13	38,000,505	28,971,873	29,611,312
TOTAL - ENTERPRISE FUNDS	300.39	300.34	300.14	\$136,780,953	\$97,657,197	\$109,764,402
TOTAL-INCLUDING INTERFUND TRANSFERS	2,033.68	2,037.30	2,070.89	\$487,955,352	\$414,496,697	\$439,060,661
LESS TRANSFERS:						
FROM BROADBAND-GENERAL				-598		
FROM INFORMATION SERVICES-BROADBAND				-100,000		
FROM BUILDING & SAFETY-DONATION				-5,038		
FROM CDBG - BUILDING & SAFETY						-100,000
FROM EMS ENTERPRISE FUND					-3,880	
FROM FLEET SERVICES-GENERAL FUND				-38,419		
FROM GENERAL-DONATIONS				-10,000		
FROM GENERAL-GRANTS-IN-AID				-329,417		-1,072,788
FROM GENERAL-PARKS & REC SPECIAL PROJ				-22,825		
FROM GENERAL FUND-TAX SUBSIDIZED FUNDS				-29,555,901	-25,228,557	-22,807,040
FROM HEALTH-DONATIONS				-33,038		
FROM IMPACT FEES FUND					-123,313	
FROM KENO FUND					-612,200	-588,500
FROM KENO-DONATIONS				-155,662		
FROM KENO-GENERAL				-434,789		-617,760
FROM MSC-GENERAL				-507		
FROM PARKING FACILITIES-GENERAL				-2,095,026	-2,495,026	-2,495,026
FROM PAYROLL - GENERAL						-220,000
FROM SNOW REMOVAL-TRANSP O & M				-994,169		

BUDGET SCHEDULES

	ADOPTED BUDGET 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21	ACTUAL EXPENDED 2018-19	ADOPTED BUDGET 2019-20	MAYOR REC. BUDGET 2020-21
FROM SOLID WASTE-GENERAL				-3,294		-50,000
FROM SOLID WASTE MGT-HEALTH				-1,572,113	-1,576,987	-1,876,375
FROM SELF INSURED HEALTH - GENERAL						-16,000
FROM STARTRAN OPERATING-GENERAL				-13,835		
FROM STREET IMPROVEMENTS-TRANS O & M					-1,484,573	-1,331,022
FROM TIF-DONATIONS				-28,304		
FROM TRANSP & UTIL REV-GENERAL				-7,991		
FROM TRANSP& UTIL REV - TRANS O & M						-180,000
FROM TRANSP O & M - GENERAL				-11,553		
FROM UNEMPLOYMENT COMP - GENERAL						-50,000
FROM VEHICLE TAX RESIDUAL - TRANS O & M					-9,620,800	-9,500,767
FROM WASTEWATER-GENERAL				-8,493		
FROM WATER-GENERAL				-10,310		
FROM WIOA-GENERAL				-48,132	-50,630	-67,132
GRAND TOTAL NET OF TRANSFERS	<u>2,033.68</u>	<u>2,037.30</u>	<u>2,070.89</u>	<u>\$452,475,938</u>	<u>\$373,300,731</u>	<u>\$398,088,251</u>
INTERNAL SERVICE FUNDS:						
COBRA & RETIREES INS PREMIUMS				\$766,984	\$744,081	\$744,081
FLEET SERVICES	14.00	14.00	14.00	5,603,170	5,750,572	8,259,558
INFORMATION SERVICES	38.00	38.00	38.00	11,221,041	8,401,540	11,008,278
LONG TERM DISAILITY				166,080		166,080
MUNICIPAL SERVICES CTR	5.00	5.00	5.00	2,835,624	2,534,708	3,005,721
POLICE GARAGE	15.00	15.00	15.00	4,981,707	5,516,369	5,521,400
RADIO MAINTENANCE	6.00	6.00	6.00	1,038,383	996,726	991,616
SELF INSURED DENTAL				1,743,701	1,854,360	2,066,589
SELF INSURED HEALTH				36,588,568	47,592,755	46,743,758
SELF INSURED LOSS				3,540,745		3,951,609
FEBA						1,284,951
TRANSPORTATION & UTILITIES REV	78.85	78.85	69.73	14,257,486	12,149,609	11,444,750
WORKERS' COMP. LOSS FUND	6.00	6.00	6.00	3,293,852	1,262,291	3,805,968
TOTAL - INTERNAL SERVICE FUNDS	<u>162.85</u>	<u>162.85</u>	<u>153.73</u>	<u>\$86,037,341</u>	<u>\$86,803,011</u>	<u>\$98,994,359</u>

BUDGET SCHEDULES

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

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2020-21 MAYOR REC.
PROPERTY TAX	\$54,794,743	\$55,375,843	\$57,730,715	\$56,845,119	\$60,141,746	\$62,225,210	\$66,967,550	\$68,634,038
PROPERTY TAX -PRIOR YEAR	0	0	0	5,036,512	5,601,695	4,207,436	4,670,000	4,720,000
MOTOR VEHICLE TAX	4,715,710	5,038,584	5,339,764	5,682,123	5,929,236	6,227,275	6,264,450	6,230,785
SALES TAX	66,393,391	68,861,600	71,621,717	75,259,945	76,812,830	78,563,436	79,516,488	77,659,590
OCCUPATION TAX	11,496,012	11,340,188	9,924,621	9,822,756	9,053,544	8,777,829	9,001,975	7,499,920
FEES & PERMITS	3,421,533	3,509,076	3,900,337	4,203,258	4,231,303	4,195,713	4,867,676	5,949,567
IN-LIEU-OF-TAX (LES)	2,022,949	2,100,832	2,097,794	2,238,323	2,178,003	2,273,469	2,234,237	2,425,110
REIMBURSEMENT FOR SERVICES	2,723,864	2,984,991	2,861,552	3,205,978	3,471,363	3,761,536	3,501,535	3,767,197
RECREATION RECEIPTS	2,331,924	2,520,764	2,678,438	2,667,991	2,552,107	2,427,829	2,853,318	2,617,742
TRANSFERS FROM OTHER FUNDS	1,000,000	1,967,575	689,783	535,656	600,000	0	140,569	485,525
RETURN ON EQUITY FROM LES	6,788,424	7,029,648	7,170,241	7,313,646	7,467,232	7,624,044	8,019,586	8,850,000
PARKING METER RECEIPTS	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026	1,445,026	1,905,026	1,905,026
COUNTY LIBRARY TAX	708,771	761,853	792,779	776,770	798,471	800,205	860,476	846,544
INTEREST INCOME	125,865	133,043	140,539	191,762	3,583,260	708,056	2,199,040	2,354,027
INTEREST ON PROPERTY TAX	113,640	113,649	86,823	90,777	91,198	90,986	94,500	94,500
INTER-GOVERNMENTAL REVENUE	1,928,929	1,905,573	2,284,142	1,840,692	2,229,637	2,586,272	2,803,935	3,637,310
RENT	561,664	603,743	590,584	611,954	559,834	637,302	572,508	586,647
ADMINISTRATIVE FEES	1,053,391	1,066,302	1,130,839	1,130,736	1,090,352	1,121,490	371,457	398,555
SUNDRY TAXES	53,670	54,871	62,198	78,188	101,626	82,201	37,110	37,110
BOND PROCEEDS		6,092,475			5,016,382			0
SALE OF ASSETS					1,000,000	2,514,542	4,702,678	6,569,615
EMPLOYEE CONTRIBUTIONS					3,195,658	3,366,841	3,698,060	3,723,945
EMS TRANSPORT CONTRIBUTIONS					602,604	729,259	600,624	893,166
MISCELLANEOUS	792,446	1,030,375	567,698	405,197	519,905	643,986	351,225	479,559
					\$0			
TOTAL	\$162,471,952	\$173,936,011	\$171,115,590	\$179,382,409	\$198,273,012	\$195,009,943	\$206,234,023	\$210,365,478
APPROPRIATED BALANCES	\$4,055,666	\$4,586,269	\$5,070,741	\$8,308,967	\$6,140,954	\$7,925,399	\$7,770,815	\$0
GRAND TOTAL	\$166,527,618	\$178,522,280	\$176,186,331	\$187,691,376	\$204,413,966	\$202,935,342	\$214,004,838	\$210,365,478

FINANCIAL PLAN

BUDGET SCHEDULES

**ALL TAX FUNDS
EXPENDITURES BY CATEGORY
2013-2014 THROUGH 2020-21 MAYOR RECOMMENDED BUDGET**

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED BUDGET	2020-21 MAYOR REC. BUDGET
PERSONNEL	\$101,334,526	\$104,326,959	\$109,953,227	\$119,438,455	\$117,021,838	\$117,574,149	\$137,050,957	\$138,801,503
SUPPLIES	2,338,901	2,913,491	2,529,027	2,306,366	2,747,479	3,099,517	2,878,041	2,769,478
SERVICES/CHARGES	24,806,122	26,037,689	24,570,808	26,126,610	29,276,491	35,538,424	30,437,252	30,319,623
TRANSFERS	20,733,855	22,701,549	22,361,962	23,510,011	21,520,971	22,464,069	24,252,795	24,310,793
CAPITAL OUTLAY	1,108,538	1,685,346	1,519,977	1,761,707	1,126,641	2,362,066	1,599,824	1,752,437
CONTINGENCY	0	0	0	0	0	0	765,000	765,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$150,321,942	\$157,665,034	\$160,935,001	\$173,143,149	\$171,693,420	\$181,038,225	\$196,983,869	\$198,718,834
CAPITAL IMPROVEMENTS	34,228	262,543	255,786	178,963	1,483,200	7,104,753	6,309,955	3,288,975
BOND/INTEREST	9,040,236	9,610,223	10,515,308	10,538,991	10,678,901	9,369,379	10,711,014	8,357,669
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
GRAND TOTAL	\$159,396,406	\$167,537,800	\$171,706,095	\$183,861,103	\$183,855,521	\$197,512,357 \$167,286,560	\$214,004,838	\$210,365,478
AUTHORIZED POSITIONS	1,161.49	1,160.33	1,162.38	1,169.52	1,176.75	1,189.54	1,194.44	1,190.88
TAX RATE	0.31580	0.31958	0.31958	0.33366	0.31648	0.31648	0.31980	0.31980
TAX RATE PERCENTAGE CHANGE	0.0%	1.2%	0.0%	4.4%	-5.1%	0.0%	1.0%	0.0%
ASSESSED VALUATION	\$17,110,968,759	\$17,380,126,373	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$23,267,163,467	\$23,846,167,112

FINANCIAL PLAN

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

FY 2019-20

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

FY 2020-21

FUND	ESTIMATED PROPERTY TAXES*	ESTIMATED OTHER RECEIPTS	TOTAL AVAILABLE FUNDS	TAX RATE PER \$100 MKT. VALUE
GENERAL	\$48,984,078	\$127,533,570	\$176,517,648	0.22824
LIBRARY	\$7,690,149	\$1,692,044	\$9,382,193	0.03583
SOCIAL SECURITY	\$0	\$220,000	\$220,000	0.00000
POLICE & FIRE PENSION	\$8,311,055	\$11,720,226	\$20,031,281	0.03873
UNEMPLOYMENT COMP.	\$0	\$50,000	\$50,000	0.00000
TOTAL LIMITED TAX FUNDS	\$64,985,282	\$141,215,840	\$206,201,122	0.30280
BOND INTEREST & REDEMPTION	\$3,648,756	\$515,600	\$4,164,356	0.01700
GRAND TOTAL TAX FUNDS	<u>\$68,634,038</u>	<u>\$141,731,440</u>	<u>\$210,365,478</u>	<u>0.31980</u>

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31958	0.33366	0.31648	0.31648	0.31980	0.31980
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	4.4%	-5.1%	0.0%	1.0%	0.0%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$18,457,318,752	\$18,870,825,564	\$20,516,934,853	\$21,670,357,076	\$23,267,163,467	\$23,846,167,112

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

GENERAL FUND

GENERAL FUND

Redemption Fund. Property tax revenue make up approximately 28% of the General Fund’s revenues.

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

The long term General Fund forecast is based on various variables and assumptions. The General Fund forecast is an effort to model the potential future impact of current policies. No attempt is made to estimate additional expenditure savings from long term planned actions 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	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 47,353,443	\$ 44,580,834	\$ 41,665,386
Revenues			
Taxes	\$ 139,737,280	\$ 146,886,550	\$ 145,632,993
Interest	\$ 8,238,021	\$ 8,272,786	\$ 11,270,027
Charges for Services	\$ 5,816,840	\$ 6,893,811	\$ 7,137,216
Fees and Fines	\$ 4,082,733	\$ 4,550,416	\$ 5,774,567
Intergovernmental	\$ 3,663,736	\$ 2,803,935	\$ 3,637,310
Transfers	\$ 2,800,378	\$ 2,417,052	\$ 2,789,106
Miscellaneous	\$ 280,735	\$ 188,253	\$ 158,210
Donations/Contributions	\$ 17,412	\$ 4,000	\$ 118,219
Balances		\$ 5,858,246	\$ -
Total Revenues	\$ 164,637,135	\$ 177,875,049	\$ 176,517,648
Expenditures			
Personnel Services	\$ 100,714,849	\$ 109,086,976	\$ 112,229,262
Other Services & Charges	\$ 27,868,929	\$ 28,246,839	\$ 29,362,590
Transfers	\$ 30,257,113	\$ 26,223,479	\$ 27,329,768
Debt Service	\$ 4,172,775	\$ 4,424,195	\$ 4,102,413
Materials & Supplies	\$ 2,943,623	\$ 2,707,781	\$ 2,604,178
Capital Outlay - Equipment	\$ 1,436,031	\$ 721,274	\$ 881,937
Capital Outlay - Improvements	\$ 16,424	\$ 6,464,505	\$ 7,500
Total Operating Expenditures	\$ 167,409,744	\$ 177,875,049	\$ 176,517,648
Surplus/Deficit	\$ (2,772,609)	\$ -	\$ -
Ending Balance	\$ 44,580,834	\$ 41,665,386	\$ 41,665,386

Revenue Estimating Process

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

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

GENERAL FUND

General Fund Balances

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

MAJOR REVENUES

The following five revenues consist of 85% of the total revenues in the General Fund. Sales tax revenue is the largest component in the General Fund at 44% and has continued to grow moderately and consistently over the past five years. Property tax revenues are the second largest component in the General Fund revenue portfolio at 28%. 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

.22824 from .21265 in 2019-2020. The Real Property assessed valuation within the City of Lincoln is budgeted to increase 2.52% in FY 2020-21.

Tax Rate	2017-2018	2018-2019	2019-2020	2020-2021
General Fund	0.19298	0.20941	0.21265	0.22824

Personal Property growth is estimated at 1.75% in Fiscal Year 2020-21. New construction has also impacted annual valuation growth. In the last five years, the annual growth in valuation due to new construction is about \$454,621,000. New construction is projected to \$374 million in Fiscal Year 2020-21.

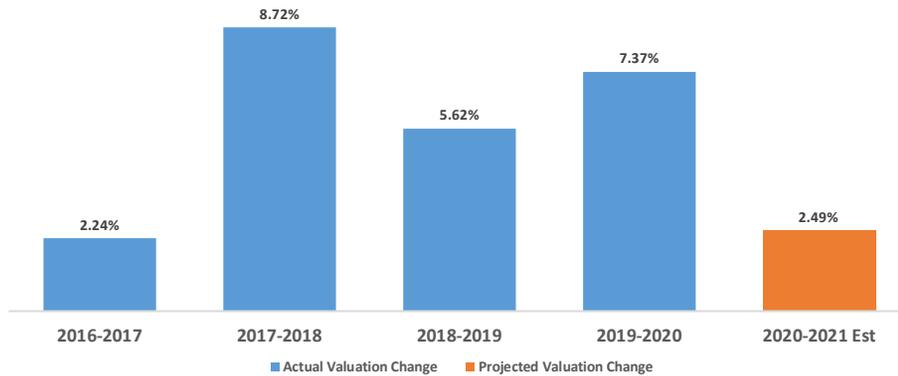
It is important to note, the Nebraska Constitution, Article VIII, sec. 1 requires all property to be levied by valuation uniformly and proportionately. To meet this requirement, state law requires residential, industrial, and commercial valuations be within 92% to 100% of market value. The range for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

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

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

GENERAL FUND

Property Valuation % Change



Motor Vehicle Taxes

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

Return on Equity

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

Local Sales Tax

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

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

An increase of 1.82% is projected in 2020-21. Projected sales tax collections could be impacted by legislative changes and unanticipated changes in economic activity could negatively impact sales tax collections. In 2018-2019, Nebraska started collecting sales tax from online retailers

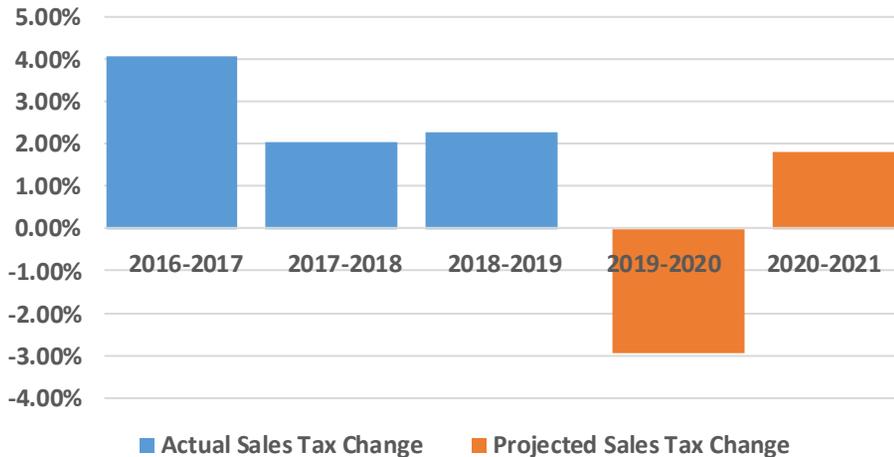
Franchise Fees and Occupation Taxes

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

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

GENERAL FUND

Sales Tax Percent Change



which will had a positive impact on revenues. However, the economic impacts due to COVID-19 shutdowns are why there is a projected decrease in the 2019-2020 estimated revenues.

EXPENDITURES

Overall, General Fund expenditures are budgeted to decrease by .82% in 2020-2021 to \$176,419,663. Three main categories of expenditures consist of 96% of the general fund total expenditures. They are personnel services 63%, other services and charges 17% and transfers at 15%.

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

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

Public Safety

- Operating Costs for new Fire Stations #15 and #16 are fully funded.
- The General Fund match of \$757,433 for 15 Firefighter Paramedics added by a SAFER grant in 2018-19 is funded.
- Fire Dept. overtime is reduced \$532,909
- Additional 2.0 FTE Technology Support Specialist I and body cameras for the Police Department.
- If grant funding is approved one sexual assault investigator.
- Police Department reductions include overtime and professional technical workers.

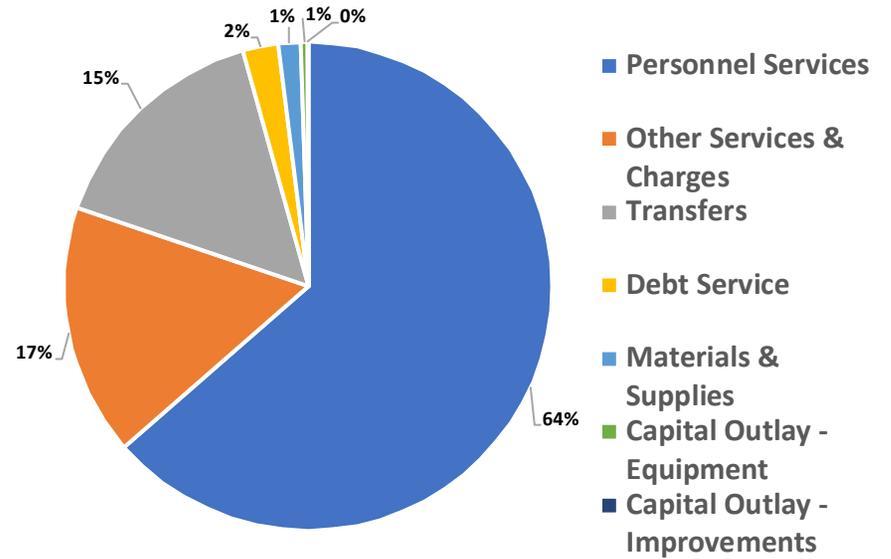
Culture and Recreation

- Parks Dept. reductions include: CIP \$290,000, funding to endowments \$200,000, .5 FTE Office Assistant, Asst. Center Supervisor, Dept. Liaison Compliance Coordinator
- Urban Development Dept. CIP is reduced \$87,925
- Historic Preservation Planner position is eliminated

Transportation & Utilities

- Sidewalk CIP is reduced \$500,000

GENERAL FUND



LINCOLN ON THE MOVE

FUND DESCRIPTION

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

Lincoln On The Move Fund 00404	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ -	\$ -	\$ -
Revenues			
Total Revenues	\$ -	\$ -	\$ 13,000,000
Expenditures			
Total Operating Expenditures	\$ -	\$ -	\$ 13,000,000
Surplus/Deficit	\$ -	\$ -	\$ -
Ending Balance	\$ -	\$ -	\$ -

SELF INSURED HEALTH FUND

FUND DESCRIPTION

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

Self Insurance Health Fund 00620	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 11,783,211	\$ 13,346,928	\$ 13,346,965
Revenues			
Miscellaneous	\$ 478,728	\$ -	\$ -
Intergovernmental	\$ 28,315,382	\$ -	\$ -
Interest	\$ 310,012	\$ 102,672	\$ 25,000
Donations/Contributions	\$ 8,567,646	\$ 47,050,800	\$ 44,008,309
Transfers	\$ 480,517	\$ 439,320	\$ 567,156
Total Revenues	\$ 38,152,285	\$ 47,592,792	\$ 44,600,465
Expenditures			
Other Services & Charges	\$ 36,588,568	\$ 47,592,755	\$ 46,727,758
Total Operating Expenditures	\$ 36,588,568	\$ 47,592,755	\$ 46,727,758
Surplus/Deficit	\$ 1,563,717	\$ 37	\$ (2,127,293)
Ending Balance	\$ 13,346,928	\$ 13,346,965	\$ 11,219,672

WATER FUND

FUND DESCRIPTION

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

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

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

Water Fund 00560	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 37,819,141	\$ 27,145,859	\$ 44,582,755
Revenues*			
Miscellaneous	\$ 6,284,787	\$ 2,523,948	\$ 8,467,194
Interest	\$ 894,795	\$ 986,272	\$ 236,980
Charges for Services	\$ 37,662,672	\$ 42,898,549	\$ 43,490,404
Transfers	\$ 688,710	\$ -	\$ -
Total Revenues*	\$ 45,530,964	\$ 46,408,769	\$ 52,194,578
Expenditures			
Capital Outlay - Equipment	\$ 1,016,384	\$ 528,700	\$ 716,500
Personnel Services	\$ 8,961,455	\$ 9,703,871	\$ 9,878,525
Materials & Supplies	\$ 9,577,986	\$ 6,059,208	\$ 5,951,999
Other Services & Charges	\$ 4,709,421	\$ 4,703,863	\$ 6,157,942
Debt Service	\$ 7,835,679	\$ 7,976,231	\$ 6,906,346
Expenses	\$ 24,093,011	\$ -	\$ -
Transfers	\$ 10,310	\$ -	\$ 27,972,800
Total Operating Expenditures	\$ 56,204,246	\$ 28,971,873	\$ 57,584,112
Surplus/Deficit	\$ (10,673,282)	\$ 17,436,896	\$ (5,389,534)
Ending Balance	\$ 27,145,859	\$ 44,582,755	\$ 39,193,221

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

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

WASTEWATER FUND

FUND DESCRIPTION

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

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

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

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

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

Wastewater Fund 00555	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 45,429,668	\$ 18,465,697	\$ 30,990,660
Revenues*			
Miscellaneous	\$ 4,168,878	\$ 3,549,950	\$ 1,245,811
Interest	\$ 535,470	\$ 570,665	\$ 115,000
Charges for Services	\$ 31,422,345	\$ 34,131,520	\$ 35,573,096
Transfers	\$ 1,482,970	\$ -	\$ -
Total Revenues*	\$ 37,609,663	\$ 38,252,135	\$ 36,933,907
Expenditures			
Capital Outlay - Equipment	\$ 1,972,081	\$ 772,900	\$ 927,500
Personnel Services	\$ 8,588,195	\$ 8,629,724	\$ 8,395,939
Materials & Supplies	\$ 5,858,485	\$ 3,833,367	\$ 3,991,338
Other Services & Charges	\$ 4,811,332	\$ 3,456,380	\$ 4,260,142
Debt Service	\$ 9,206,777	\$ 9,034,801	\$ 8,521,279
Expenses	\$ 34,128,271	\$ -	\$ -
Transfers	\$ 8,493	\$ -	\$ 15,243,000
Total Operating Expenditures	\$ 64,573,634	\$ 25,727,172	\$ 41,339,198
Surplus/Deficit	\$ (26,963,971)	\$ 12,524,963	\$ (4,405,291)
Ending Balance	\$ 18,465,697	\$ 30,990,660	\$ 26,585,369

LIBRARY FUND- TAXING FUND

FUND DESCRIPTION

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

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

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

Tax Rate	2018-19	2019-20	2020-21
Library	\$ 0.03791	\$ 0.03815	\$ 0.03583

Library Fund Fund 00120	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 3,453,203	\$ 3,212,638	\$ 3,848,919
Revenues			
Miscellaneous	\$ 1,073	\$ 450	\$ 450
Taxes	\$ 7,866,647	\$ 8,284,664	\$ 8,320,149
Fees and Fines	\$ 214,384	\$ 317,260	\$ 175,000
Intergovernmental	\$ 800,205	\$ 863,626	\$ 846,544
Interest	\$ 36,402	\$ 9,500	\$ 9,500
Charges for Services	\$ 33,598	\$ 33,550	\$ 30,550
Balances	\$ -	\$ 565,745	
Total Revenues	\$ 8,952,309	\$ 10,074,795	\$ 9,382,193
Expenditures			
Personnel Services	\$ 6,755,327	\$ 7,004,899	\$ 7,213,816
Other Services & Charges	\$ 1,331,476	\$ 1,353,315	\$ 1,436,942
Capital Outlay - Equipment	\$ 947,798	\$ 913,600	\$ 855,587
Materials & Supplies	\$ 158,273	\$ 166,700	\$ 165,960
Total Operating Expenditures	\$ 9,192,874	\$ 9,438,514	\$ 9,672,305
Surplus/Deficit	\$ (240,565)	\$ 636,281	\$ (290,112)
Ending Balance	\$ 3,212,638	\$ 3,848,919	\$ 3,558,807

POLICE & FIRE PENSION FUND - TAXING FUND

FUND DESCRIPTION

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

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.

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

Tax Rate	2018-19	2019-20	2020-21
P & F Pension	\$ 0.03520	\$ 0.03409	\$ 0.03873

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

Police & Fire Pension Fund 00705	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 244,678,805	\$ 245,977,386	\$ 245,978,964
Revenues			
Miscellaneous	\$ 2,500,000	\$ 4,700,000	\$ 6,567,115
Taxes	\$ 7,278,288	\$ 7,370,347	\$ 8,840,055
Interest	\$ 4,333,153	\$ 2,007,000	\$ 7,000
Donations/Contributions	\$ 4,096,100	\$ 4,298,684	\$ 4,617,111
Balances		\$ 468,982	
Total Revenues	\$ 18,207,541	\$ 18,845,013	\$ 20,031,281
Expenditures			
Capital Outlay - Equipment	\$ 3,290	\$ -	\$ -
Personnel Services	\$ 11,484,178	\$ 18,191,345	\$ 19,680,264
Materials & Supplies	\$ 2,893	\$ 4,300	\$ 4,300
Other Services & Charges	\$ 5,418,599	\$ 647,790	\$ 346,717
Total Operating Expenditures	\$ 16,908,960	\$ 18,843,435	\$ 20,031,281
Surplus/Deficit	\$ 1,298,581	\$ 1,578	\$ -
Ending Balance	\$ 245,977,386	\$ 245,978,964	\$ 245,978,964

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

LINCOLN/LANCASTER COUNTY HEALTH FUND

FUND DESCRIPTION

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

Lincoln/Lancaster Health Fund 00135	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 5,171,886	\$ 4,617,786	\$ 3,704,985
Revenues			
Miscellaneous	\$ 4,038	\$ -	\$ -
Fees and Fines	\$ 2,408,363	\$ 2,530,600	\$ 2,603,608
Intergovernmental	\$ 2,442,427	\$ 2,609,234	\$ 2,705,102
Interest	\$ 80,640	\$ 15,000	\$ 30,100
Charges for Services	\$ 606,777	\$ 711,815	\$ 645,267
Transfers	\$ 5,957,218	\$ 6,218,940	\$ 6,655,978
Total Revenues	\$ 11,499,463	\$ 11,172,786	\$ 12,640,055
Expenditures			
Capital Outlay - Equipment	\$ 363,142	\$ -	\$ -
Personnel Services	\$ 8,748,147	\$ 9,401,807	\$ 9,611,201
Materials & Supplies	\$ 191,124	\$ 236,225	\$ 234,075
Other Services & Charges	\$ 2,224,061	\$ 2,108,000	\$ 2,459,074
Debt Service	\$ 342,099	\$ 339,555	\$ 335,705
Transfers	\$ 184,990	\$ -	\$ -
Total Operating Expenditures	\$ 12,053,563	\$ 12,085,587	\$ 12,640,055
Surplus/Deficit	\$ (554,100)	\$ (912,801)	\$ -
Ending Balance	\$ 4,617,786	\$ 3,704,985	\$ 3,704,985

TRANSPORTATION OPERATIONS & MAINTENANCE FUND

FUND DESCRIPTION

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

Transportation Operations & Maintenance Fund 00165	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 47,990,575	\$ 36,508,415	\$ 30,165,207
Revenues*			
Miscellaneous	\$ 85,538	\$ -	\$ 10,550
Fees and Fines	\$ 396,866	\$ 360,000	\$ 377,850
Intergovernmental	\$ 27,503,140	\$ 26,164,600	\$ 27,229,335
Interest	\$ 812,234	\$ -	\$ 20,500
Charges for Services	\$ 35,532	\$ -	\$ 505,000
Donations/Contributions	\$ 75,000	\$ -	\$ -
Transfers	\$ 12,268,904	\$ 10,145,800	\$ 10,052,017
Total Revenues*	\$ 41,177,214	\$ 19,607,418	\$ 38,195,252
Expenditures			
Capital Outlay - Equipment	\$ 440,526	\$ 47,851	\$ 174,293
Personnel Services	\$ 10,580,879	\$ 11,045,416	\$ 12,192,984
Materials & Supplies	\$ 2,033,951	\$ 2,164,524	\$ 2,704,381
Other Services & Charges	\$ 9,362,543	\$ 7,612,316	\$ 9,188,858
Debt Service	\$ -	\$ 5,080,519	\$ 4,917,575
Transfers	\$ 30,241,475	\$ -	\$ 7,780,300
Total Operating Expenditures	\$ 52,659,374	\$ 25,950,626	\$ 36,958,391
Surplus/Deficit	\$ (11,482,160)	\$ (6,343,208)	\$ 1,236,861
Ending Balance	\$ 36,508,415	\$ 30,165,207	\$ 31,402,068

PARKING FACILITIES FUND

FUND DESCRIPTION

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

Parking Funds 00500 & 00520	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 10,726,795	\$ 13,053,832	\$ 11,218,460
Revenues			
Miscellaneous	\$ 1,189	\$ -	\$ -
Fees and Fines	\$ 13,863,474	\$ 12,811,980	\$ 13,812,463
Interest	\$ 266,216	\$ 51,205	\$ -
Charges for Services	\$ 2,036,278	\$ 1,912,031	\$ 2,047,018
Total Revenues	\$ 16,167,157	\$ 11,524,713	\$ 15,859,481
Expenditures			
Capital Outlay - Equipment	\$ 113,910	\$ 183,500	\$ 278,500
Personnel Services	\$ 317,596	\$ 340,073	\$ 369,343
Materials & Supplies	\$ 298,192	\$ 256,132	\$ 249,328
Other Services & Charges	\$ 6,655,041	\$ 7,652,464	\$ 7,772,644
Debt Service	\$ 2,007,221	\$ 2,414,890	\$ 3,758,388
Transfers	\$ 4,448,160	\$ 2,513,026	\$ 6,236,026
Total Operating Expenditures	\$ 13,840,120	\$ 13,360,085	\$ 18,664,229
Surplus/Deficit	\$ 2,327,037	\$ (1,835,372)	\$ (2,804,748)
Ending Balance	\$ 13,053,832	\$ 11,218,460	\$ 8,413,712

SOLID WASTE MANAGEMENT

FUND DESCRIPTION

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

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

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

Solid Waste Management Fund 00540	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 7,668,980	\$ 7,749,875	\$ 6,920,291
Revenues*			
Miscellaneous	\$ 68,075	\$ 221,863	\$ 209,980
Taxes	\$ 3,376,544	\$ 3,479,935	\$ 4,975,056
Fees and Fines	\$ 8,391,417	\$ 10,117,357	\$ 9,052,997
Intergovernmental	\$ 139,084	\$ -	\$ -
Interest	\$ 248,938	\$ 44,588	\$ -
Charges for Services	\$ 689,085	\$ 757,714	\$ 607,286
Transfers	\$ 246,399	\$ -	\$ -
Total Revenues*	\$ 13,159,542	\$ 10,219,239	\$ 14,845,319
Expenditures			
Capital Outlay - Equipment	\$ 536,837	\$ 125,000	\$ 170,000
Personnel Services	\$ 2,904,780	\$ 3,160,821	\$ 3,153,562
Materials & Supplies	\$ 1,370,327	\$ 1,175,570	\$ 1,622,005
Other Services & Charges	\$ 4,970,411	\$ 3,381,044	\$ 6,548,548
Debt Service	\$ 1,160,137	\$ 1,629,401	\$ 1,812,215
Transfers	\$ 2,136,155	\$ 1,576,987	\$ 5,247,173
Total Operating Expenditures	\$ 13,078,647	\$ 11,048,823	\$ 18,553,503
Surplus/Deficit	\$ 80,895	\$ (829,584)	\$ (3,708,184)
Ending Balance	\$ 7,749,875	\$ 6,920,291	\$ 3,212,107

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

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

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

STARTRAN OPERATIONS FUND

FUND DESCRIPTION

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

StarTran Fund 00590	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 3,133,330	\$ 4,603,089	\$ 3,737,228
Revenues			
Miscellaneous	\$ 262,789	\$ 146,500	\$ 156,500
Fees and Fines	\$ 2,946,564	\$ 3,828,351	\$ 3,020,001
Intergovernmental	\$ 4,471,673	\$ 2,284,045	\$ 2,955,291
Charges for Services	\$ 149,726	\$ 136,500	\$ 141,500
Transfers	\$ 7,306,189	\$ 7,954,759	\$ 7,506,580
Total Revenues	\$ 15,136,941	\$ 13,484,294	\$ 13,779,872
Expenditures			
Capital Outlay - Equipment	\$ -	\$ 133	\$ -
Personnel Services	\$ 10,166,128	\$ 10,911,273	\$ 10,851,378
Materials & Supplies	\$ 1,655,439	\$ 1,655,238	\$ 1,445,271
Other Services & Charges	\$ 1,831,780	\$ 1,783,511	\$ 1,483,223
Transfers	\$ 13,835	\$ -	\$ -
Total Operating Expenditures	\$ 13,667,182	\$ 14,350,155	\$ 13,779,872
Surplus/Deficit	\$ 1,469,759	\$ (865,861)	\$ -
Ending Balance	\$ 4,603,089	\$ 3,737,228	\$ 3,737,228

TRANSPORTATION & UTILITIES REVOLVING FUND

FUND DESCRIPTION

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

Transportation & Utilities Revolving Fund 00610	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 42,725,179	\$ 43,317,284	\$ 41,028,601
Revenues			
Miscellaneous	\$ 87,504	\$ -	\$ -
Fees and Fines	\$ 1,111,862	\$ 271,000	\$ 257,250
Intergovernmental	\$ 7,622,573	\$ 7,007,510	\$ 6,713,613
Charges for Services	\$ 4,388,049	\$ 4,528,357	\$ 3,989,954
Transfers	\$ 1,644,000	\$ 433,912	\$ 981,336
Total Revenues	\$ 14,853,988	\$ 9,860,926	\$ 11,942,153
Expenditures			
Capital Outlay - Equipment	\$ 132,029	\$ 7,900	\$ 31,000
Personnel Services	\$ 8,261,755	\$ 9,029,438	\$ 8,150,800
Materials & Supplies	\$ 24,140	\$ 49,965	\$ 45,340
Other Services & Charges	\$ 5,028,627	\$ 3,062,306	\$ 3,037,610
Capital Outlay - Improvements	\$ 807,341	\$ -	\$ -
Transfers	\$ 7,991	\$ -	\$ 180,000
Total Operating Expenditures	\$ 14,261,883	\$ 12,149,609	\$ 11,444,750
Surplus/Deficit	\$ 592,105	\$ (2,288,683)	\$ 497,403
Ending Balance	\$ 43,317,284	\$ 41,028,601	\$ 41,526,004

OTHER BUDGETED TAX FUNDS

SOCIAL SECURITY FUND - 00160

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

Social Security Fund 00160	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,779,574	\$ 2,032,596	\$ 2,285,885
Revenues			
Total Revenues	\$ 2,780,553	\$ 3,054,704	\$ 220,000
Expenditures			
Total Operating Expenditures	\$ 2,527,531	\$ 2,801,415	\$ 220,000
Surplus/Deficit	\$ 253,022	\$ 253,289	\$ -
Ending Balance	\$ 2,032,596	\$ 2,285,885	\$ 2,285,885

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

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

UNEMPLOYMENT COMP FUND - 00170

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

Unemployment Fund 00170	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 141,553	\$ 191,289	\$ 187,738
Revenues			
Total Revenues	\$ 49,736	\$ 46,449	\$ 50,000
Expenditures			
Total Operating Expenditures	\$ -	\$ 50,000	\$ 50,000
Surplus/Deficit	\$ 49,736	\$ (3,551)	\$ -
Ending Balance	\$ 191,289	\$ 187,738	\$ 187,738

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

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

BOND & INTEREST REDEMPTION - 00310

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

Bond & Interest Fund 00310	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 5,354,925	\$ 4,751,988	\$ 4,310,677
Revenues			
Total Revenues	\$ 4,987,064	\$ 5,142,508	\$ 4,164,356
Expenditures			
Total Operating Expenditures	\$ 5,590,001	\$ 5,583,819	\$ 4,164,356
Surplus/Deficit	\$ (602,937)	\$ (441,311)	\$ -
Ending Balance	\$ 4,751,988	\$ 4,310,677	\$ 4,310,677

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

Tax Rate	2018-19	2019-20	2020-21
Bond Interest & Redemption	\$ 0.03520	\$ 0.03409	\$ 0.03873

OTHER BUDGETED FUNDS

DONATIONS FUND - 00030

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

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

CABLE ACCESS FUND - 00115

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

Cable Access Fund 00115	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,013,021	\$ 342,847	\$ 113,259
Revenues			
Total Revenues	\$ 281,990	\$ 253,121	\$ 224,000
Expenditures			
Total Operating Expenditures	\$ 952,164	\$ 482,709	\$ 347,140
Surplus/Deficit	\$ (670,174)	\$ (229,588)	\$ (123,140)
Ending Balance	\$ 342,847	\$ 113,259	\$ (9,881)

AGING PARTNERS FUND - 00125

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

Aging Partners Fund 00125	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,189,925	\$ 1,644,746	\$ 1,644,746
Revenues			
Total Revenues	\$ 3,902,698	\$ 4,035,395	\$ 3,775,136
Expenditures			
Total Operating Expenditures	\$ 3,447,877	\$ 4,035,395	\$ 3,775,136
Surplus/Deficit	\$ 454,821	\$ -	\$ -
Ending Balance	\$ 1,644,746	\$ 1,644,746	\$ 1,644,746

ANIMAL CONTROL - 00140

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

Animal Control Fund 00140	2018-19 Actual	2017-18 Budget	2018-19 Budget
Beginning Balance	\$ 156,041	\$ 213,270	\$ 213,270
Revenues			
Total Revenues	\$ 2,530,348	\$ 2,692,535	\$ 2,653,274
Expenditures			
Total Operating Expenditures	\$ 2,473,119	\$ 2,692,535	\$ 2,653,274
Surplus/Deficit	\$ 57,229	\$ -	\$ -
Ending Balance	\$ 213,270	\$ 213,270	\$ 213,270

FINANCIAL PLAN

TITLE V CLEAN AIR - 00145

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

Title V Clean Air Fund 00145	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 725,444	\$ 916,576	\$ 916,576
Revenues			
Total Revenues	\$ 754,161	\$ 625,961	\$ 645,335
Expenditures			
Total Operating Expenditures	\$ 563,029	\$ 625,961	\$ 645,335
Surplus/Deficit	\$ 191,132	\$ -	\$ -
Ending Balance	\$ 916,576	\$ 916,576	\$ 916,576

911 COMMUNICATIONS - 00155

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

911 Communications Fund 00155	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,610,091	\$ 2,876,004	\$ 3,044,312
Revenues			
Total Revenues	\$ 5,998,294	\$ 6,330,078	\$ 6,314,628
Expenditures			
Total Operating Expenditures	\$ 5,732,381	\$ 6,161,770	\$ 6,314,629
Surplus/Deficit	\$ 265,913	\$ 168,308	\$ (1)
Ending Balance	\$ 2,876,004	\$ 3,044,312	\$ 3,044,311

KENO FUND - 00175

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

Keno Fund 00175	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 6,375,506	\$ 5,397,505	\$ 7,136,325
Revenues			
Total Revenues	\$ 5,767,947	\$ 5,096,000	\$ 5,579,765
Expenditures			
Total Operating Expenditures	\$ 4,789,946	\$ 3,357,180	\$ 5,232,999
Surplus/Deficit	\$ 978,001	\$ 1,738,820	\$ 346,766
Ending Balance	\$ 5,397,505	\$ 7,136,325	\$ 7,483,091

CDBG FUND - 00180

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

CDBG 00180	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (43,698)	\$ (159,773)	\$ (184,515)
Revenues			
Total Revenues	\$ 2,310,044	\$ 2,322,206	\$ 2,597,944
Expenditures			
Total Operating Expenditures	\$ 2,426,119	\$ 2,346,948	\$ 2,597,944
Surplus/Deficit	\$ (116,075)	\$ (24,742)	\$ -
Ending Balance	\$ (159,773)	\$ (184,515)	\$ (184,515)

FINANCIAL PLAN

GRANTS IN AID - 00185

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

Grants in Aid Fund 00185	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (1,148,515)	\$ 95,827	\$ (449,461)
Revenues			
Total Revenues	\$ 19,790,004	\$ 4,022,661	\$ 6,558,785
Expenditures			
Total Operating Expenditures	\$ 21,034,346	\$ 4,567,949	\$ 6,303,853
Surplus/Deficit	\$ (1,244,342)	\$ (545,288)	\$ 254,932
Ending Balance	\$ 95,827	\$ (449,461)	\$ (194,529)

VEHICLE TAX RESIDUAL FUND 00212

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

Vehicle Tax Residual Fund 00212	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (1)	\$ 21,362	\$ 21,362
Revenues			
Total Revenues	\$ 9,428,185	\$ 9,620,800	\$ 9,500,767
Expenditures			
Total Operating Expenditures	\$ 9,406,822	\$ 9,620,800	\$ 9,500,767
Surplus/Deficit	\$ 21,363	\$ -	\$ -
Ending Balance	\$ 21,362	\$ 21,362	\$ 21,362

WORKFORCE INVESTMENT ACT - 00191

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

Workforce Investment Act Fund 00191	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (101,590)	\$ (17,775)	\$ (18,452)
Revenues			
Total Revenues	\$ 899,161	\$ 891,516	\$ 1,687,700
Expenditures			
Total Operating Expenditures	\$ 982,976	\$ 892,193	\$ 1,737,701
Surplus/Deficit	\$ (83,815)	\$ (677)	\$ (50,001)
Ending Balance	\$ (17,775)	\$ (18,452)	\$ (68,453)

BUILDING & SAFETY FUND - 00220

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

Building & Safety Fund 00220	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 9,281,979	\$ 10,116,807	\$ 10,193,914
Revenues			
Total Revenues	\$ 7,726,595	\$ 7,779,461	\$ 7,701,653
Expenditures			
Total Operating Expenditures	\$ 6,891,767	\$ 7,702,354	\$ 8,835,001
Surplus/Deficit	\$ 834,828	\$ 77,107	\$ (1,133,348)
Ending Balance	\$ 10,116,807	\$ 10,193,914	\$ 9,060,566

FINANCIAL PLAN

IMPACT FEES FUND - 00225

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

Impact Fees Fund 00225	2016-17 Actual	2017-18 Budget	2018-19 Budget
Beginning Balance	\$ 16,582,523	\$ 18,350,616	\$ 16,402,349
Revenues			
Total Revenues	\$ 1,772,822	\$ -	\$ -
Expenditures			
Total Operating Expenditures	\$ 4,729	\$ 123,313	\$ -
Surplus/Deficit	\$ 1,768,093	\$ (123,313)	\$ -
Ending Balance	\$ 18,350,616	\$ 16,402,349	\$ 16,402,349

RESP BEVERAGE SERV FUND - 00250

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

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

LINCOLN BIKE SHARE FUND - 00255

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

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

HIGHWAY USER BONDS FUND - 00307

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

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

FINANCIAL PLAN

TURN BACK TAX FUND - 00308

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

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

SPECIAL ASSESSMENT DEBT FUND - 00320

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

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

SMALL TIF PROJECTS - 00343

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

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

NORTH WEST CORRIDOR PROJECTS - 00345

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

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

FINANCIAL PLAN

LARGE TIF PROJECTS - 00346

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

Developer Purchased TIF 00346	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ (1,044,341)	\$ 3,333,412	\$ 3,333,412
Revenues			
Total Revenues	\$ 22,728,224	\$ 77,100	\$ -
Expenditures			
Total Operating Expenditures	\$ 18,350,471	\$ 77,100	\$ -
Surplus/Deficit	\$ 4,377,753	\$ -	\$ -
Ending Balance	\$ 3,333,412	\$ 3,333,412	\$ 3,333,412

GOLF FUND - 00510 & 00515

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

Golf Funds 00510 & 00515	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 262,065	\$ 456,805	\$ 585,839
Revenues			
Total Revenues	\$ 7,464,994	\$ 4,129,065	\$ 4,154,508
Expenditures			
Total Operating Expenditures	\$ 7,270,254	\$ 4,000,031	\$ 4,165,766
Surplus/Deficit	\$ 194,740	\$ 129,034	\$ (11,258)
Ending Balance	\$ 456,805	\$ 585,839	\$ 574,581

EMERGENCY MEDICAL SERVICES FUND - 00550

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

Emergency Medical Services Fund 00550	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,952,924	\$ 1,926,861	\$ 2,567,426
Revenues			
Total Revenues	\$ 7,168,282	\$ 8,346,077	\$ 7,452,927
Expenditures			
Total Operating Expenditures	\$ 7,194,345	\$ 7,705,512	\$ 8,452,052
Surplus/Deficit	\$ (26,063)	\$ 640,565	\$ (999,125)
Ending Balance	\$ 1,926,861	\$ 2,567,426	\$ 1,568,301

BROADBAND FUND - 00570

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

Broadband Fund 00570	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 681,967	\$ (15,565)	\$ (204,531)
Revenues			
Total Revenues	\$ 498,703	\$ 1,294,185	\$ 1,075,915
Expenditures			
Total Operating Expenditures	\$ 1,196,235	\$ 1,483,151	\$ 1,751,760
Surplus/Deficit	\$ (697,532)	\$ (188,966)	\$ (675,845)
Ending Balance	\$ (15,565)	\$ (204,531)	\$ (880,376)

FINANCIAL PLAN

COMMUNITY HEALTH ENDOWMENT FUND - 00585 SELF INSURANCE DENTAL FUND - 00621

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

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

Community Health Endowment Fund 00585	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 61,231,146	\$ 64,606,755	\$ 64,935,232
Revenues			
Total Revenues	\$ 6,278,370	\$ 3,100,000	\$ 3,123,000
Expenditures			
Total Operating Expenditures	\$ 2,902,761	\$ 2,771,523	\$ 2,530,773
Surplus/Deficit	\$ 3,375,609	\$ 328,477	\$ 592,227
Ending Balance	\$ 64,606,755	\$ 64,935,232	\$ 65,527,459

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

INFORMATION SERVICES - 00600

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

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.

Information Services Fund 00600	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,906,760	\$ 2,819,379	\$ 2,715,930
Revenues			
Total Revenues	\$ 11,138,345	\$ 8,298,091	\$ 10,828,898
Expenditures			
Total Operating Expenditures	\$ 11,225,726	\$ 8,401,540	\$ 11,008,278
Surplus/Deficit	\$ (87,381)	\$ (103,449)	\$ (179,380)
Ending Balance	\$ 2,819,379	\$ 2,715,930	\$ 2,536,550

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

FINANCIAL PLAN

WORKERS COMPENSATION FUND - 00630

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

Workers Compensation Fund 00630	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 12,752,585	\$ 12,748,991	\$ 12,646,776
Revenues			
Total Revenues	\$ 763,389	\$ 641,866	\$ 673,300
Expenditures			
Total Operating Expenditures	\$ 766,983	\$ 744,081	\$ 744,081
Surplus/Deficit	\$ (3,594)	\$ (102,215)	\$ (70,781)
Ending Balance	\$ 12,748,991	\$ 12,646,776	\$ 12,575,995

FLEET SERVICES FUND - 00650

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

Fleet Fund 00650	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,054,036	\$ 3,080,382	\$ 3,096,972
Revenues			
Total Revenues	\$ 6,629,515	\$ 5,767,162	\$ 9,317,931
Expenditures			
Total Operating Expenditures	\$ 5,603,169	\$ 5,750,572	\$ 8,259,558
Surplus/Deficit	\$ 1,026,346	\$ 16,590	\$ 1,058,373
Ending Balance	\$ 3,080,382	\$ 3,096,972	\$ 4,155,345

RADIO MAINTENANCE FUND - 00655

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

Radio Maintenance Fund 00655	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 507,738	\$ 1,359,084	\$ 1,582,926
Revenues			
Total Revenues	\$ 1,889,780	\$ 1,220,568	\$ 1,007,265
Expenditures			
Total Operating Expenditures	\$ 1,038,434	\$ 996,726	\$ 991,616
Surplus/Deficit	\$ 851,346	\$ 223,842	\$ 15,649
Ending Balance	\$ 1,359,084	\$ 1,582,926	\$ 1,598,575

POLICE GARAGE FUND - 00655

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

Police Garage Fund 00660	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,867,096	\$ 3,846,008	\$ 3,514,260
Revenues			
Total Revenues	\$ 5,944,047	\$ 5,184,621	\$ 5,520,766
Expenditures			
Total Operating Expenditures	\$ 4,965,135	\$ 5,516,369	\$ 5,521,400
Surplus/Deficit	\$ 978,912	\$ (331,748)	\$ (634)
Ending Balance	\$ 3,846,008	\$ 3,514,260	\$ 3,513,626

FINANCIAL PLAN

MUNICIPAL SERVICE CENTER FUND - 00665

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

Municipal Service Center Fund 00665	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 515,904	\$ 1,064,878	\$ 1,655,067
Revenues			
Total Revenues	\$ 2,937,646	\$ 3,124,897	\$ 3,020,011
Expenditures			
Total Operating Expenditures	\$ 2,388,672	\$ 2,534,708	\$ 3,005,721
Surplus/Deficit	\$ 548,974	\$ 590,189	\$ 14,290
Ending Balance	\$ 1,064,878	\$ 1,655,067	\$ 1,669,357

LILLIAN POLLEY TRUST FUND - 00730

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

Lillian Polley Trust Fund 00730	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 110,999	\$ 124,532	\$ 119,137
Revenues			
Total Revenues	\$ 110,718	\$ 107,785	\$ 112,646
Expenditures			
Total Operating Expenditures	\$ 97,185	\$ 113,180	\$ 109,197
Surplus/Deficit	\$ 13,533	\$ (5,395)	\$ 3,449
Ending Balance	\$ 124,532	\$ 119,137	\$ 122,586

ADVANCE ACQUISITION FUND 00100

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

Advance Acquisition Fund 00100	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 3,558,177	\$ 3,872,756	\$ 3,759,576
Revenues			
Total Revenues	\$ 411,764	\$ -	\$ -
Expenditures			
Total Operating Expenditures	\$ 97,185	\$ 113,180	\$ 109,197
Surplus/Deficit	\$ 314,579	\$ (113,180)	\$ (109,197)
Ending Balance	\$ 3,872,756	\$ 3,759,576	\$ 3,650,379

PARKS & RECREATION MAINTENANCE & REPAIR FUND 00112

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

Parks & Recreation Maint & Repair Fund 00112	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 298,095	\$ 612,674	\$ 499,494
Revenues			
Total Revenues	\$ 411,764	\$ -	\$ -
Expenditures			
Total Operating Expenditures	\$ 97,185	\$ 113,180	\$ 109,197
Surplus/Deficit	\$ 314,579	\$ (113,180)	\$ (109,197)
Ending Balance	\$ 612,674	\$ 499,494	\$ 390,297

FINANCIAL PLAN

VEHICLE TAX RESIDENTIAL 00412

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

Vehicle Tax Residential 00412	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 7,947	\$ 13,691	\$ 13,000,000
Revenues			
Total Revenues	\$ 2,801,452	\$ 2,800,900	\$ 2,823,051
Expenditures			
Total Operating Expenditures	\$ 2,795,708	\$ -	\$ 2,823,051
Surplus/Deficit	\$ 5,744	\$ 2,800,900	\$ -
Ending Balance	\$ 13,691	\$ 2,814,591	\$ 13,000,000

VEHICLE TAX CONSTRUCTION 00415

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

Vehicle Tax Construction 00415	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 11,711	\$ 25,156	\$ 13,000,000
Revenues			
Total Revenues	\$ 6,624,561	\$ 6,623,400	\$ 6,677,110
Expenditures			
Total Operating Expenditures	\$ 6,611,116	\$ -	\$ 6,677,110
Surplus/Deficit	\$ 13,445	\$ 6,623,400	\$ -
Ending Balance	\$ 25,156	\$ 6,648,556	\$ 13,000,000

DAMAGED PROPERTY 00631

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

Damaged Property 00631	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 243,129	\$ 319,256	\$ 319,256
Revenues			
Total Revenues	\$ 437,964	\$ -	\$ 400,000
Expenditures			
Total Operating Expenditures	\$ 361,837	\$ -	\$ 361,837
Surplus/Deficit	\$ 76,127	\$ -	\$ 38,163
Ending Balance	\$ 319,256	\$ 319,256	\$ 357,419

PROPERTY SELF INSURANCE LOSS 00632

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

Property Self Insurance Loss 00632	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 676,037	\$ 783,792	\$ 783,792
Revenues			
Total Revenues	\$ 134,916	\$ -	\$ 98,914
Expenditures			
Total Operating Expenditures	\$ 27,161	\$ -	\$ 45,314
Surplus/Deficit	\$ 107,755	\$ -	\$ 53,600
Ending Balance	\$ 783,792	\$ 783,792	\$ 837,392

FINANCIAL PLAN

LIABILITY SELF INSURANCE LOSS 00633

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

Liability Self Insurance Loss 00633	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 4,099,913	\$ 4,785,863	\$ 4,785,863
Revenues			
Total Revenues	\$ 875,038	\$ -	\$ 700,000
Expenditures			
Total Operating Expenditures	\$ 189,088	\$ -	\$ 720,000
Surplus/Deficit	\$ 685,950	\$ -	\$ (20,000)
Ending Balance	\$ 4,785,863	\$ 4,785,863	\$ 4,765,863

INSURANCE PREMIUMS 00634

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

Insurance Premiums 00634	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,349,781	\$ 2,434,070	\$ 2,434,070
Revenues			
Total Revenues	\$ 1,903,433	\$ -	\$ 2,168,337
Expenditures			
Total Operating Expenditures	\$ 1,819,144	\$ -	\$ 2,142,794
Surplus/Deficit	\$ 84,289	\$ -	\$ 25,543
Ending Balance	\$ 2,434,070	\$ 2,434,070	\$ 2,459,613

STARTRAN SELF INSURANCE 00635

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

StarTran Self Insurance 00635	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,366,818	\$ 1,138,862	\$ 1,138,862
Revenues			
Total Revenues	\$ 155,368	\$ -	\$ 153,000
Expenditures			
Total Operating Expenditures	\$ 383,324	\$ -	\$ 165,000
Surplus/Deficit	\$ (227,956)	\$ -	\$ (12,000)
Ending Balance	\$ 1,138,862	\$ 1,138,862	\$ 1,126,862

POLICE SELF INSURANCE 00637

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

Police Self Insurance 00637	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 2,063,431	\$ 1,957,165	\$ 1,957,165
Revenues			
Total Revenues	\$ 255,130	\$ -	\$ 271,000
Expenditures			
Total Operating Expenditures	\$ 361,396	\$ -	\$ 202,011
Surplus/Deficit	\$ (106,266)	\$ -	\$ 68,989
Ending Balance	\$ 1,957,165	\$ 1,957,165	\$ 2,026,154

FINANCIAL PLAN

AUTO SELF INSURANCE 00638

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

Auto Self Insurance 00638	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,570,741	\$ 1,459,476	\$ 1,459,476
Revenues			
Total Revenues	\$ 290,876	\$ -	\$ 299,653
Expenditures			
Total Operating Expenditures	\$ 402,141	\$ -	\$ 314,653
Surplus/Deficit	\$ (111,265)	\$ -	\$ (15,000)
Ending Balance	\$ 1,459,476	\$ 1,459,476	\$ 1,444,476

FEBA 00760

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

FEBA 00760	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 297,688	\$ 332,375	\$ 13,000,000
Revenues			
Total Revenues	\$ 1,174,710	\$ -	\$ 1,310,146
Expenditures			
Total Operating Expenditures	\$ 1,140,023	\$ -	\$ 1,284,951
Surplus/Deficit	\$ 34,687	\$ -	\$ 25,195
Ending Balance	\$ 332,375	\$ 332,375	\$ 13,025,195

LONG TERM DISABILITY 00640

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

Long Term Disability 00640	2018-19 Actual	2019-20 Budget	2020-21 Budget
Beginning Balance	\$ 1,367,444	\$ 1,479,364	\$ 1,479,364
Revenues			
Total Revenues	\$ 278,000	\$ -	\$ 250,003
Expenditures			
Total Operating Expenditures	\$ 166,080	\$ -	\$ 166,080
Surplus/Deficit	\$ 111,920	\$ -	\$ 83,923
Ending Balance	\$ 1,479,364	\$ 1,479,364	\$ 1,563,287



THIS PAGE INTENDED TO BE BLANK