

STATISTICAL SECTION

This part of the City of Lincoln’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

<u>Contents</u>	<u>Page</u>
------------------------	--------------------

Financial Trends	135
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These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

Revenue Capacity	142
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These schedules contain information to help the reader assess the City’s three most significant local revenue sources; electrical sales, sales tax, and property tax.

Debt Capacity	152
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These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

Demographic and Economic Information	158
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

Operating Information	160
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These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the city provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.



CITY OF LINCOLN, NEBRASKA
NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
 (accrual basis of accounting)

	Fiscal Year							
	2009	2008	2007	2006	2005	2004	2003	2002
Governmental Activities:								
Invested in Capital Assets, Net of Related Debt	\$ 471,161,398	460,113,747	433,488,477	417,745,982	399,561,548	361,516,579	353,228,671	321,761,052
Restricted	111,672,739	111,555,338	119,719,194	107,739,981	111,872,162	99,491,762	85,214,600	99,929,683
Unrestricted	<u>211,304,395</u>	<u>189,259,245</u>	<u>153,402,735</u>	<u>146,399,831</u>	<u>132,861,353</u>	<u>111,868,857</u>	<u>93,499,003</u>	<u>72,078,083</u>
Total Governmental Activities Net Assets	<u>\$ 794,138,532</u>	<u>760,928,330</u>	<u>706,610,406</u>	<u>671,885,794</u>	<u>644,295,063</u>	<u>572,877,198</u>	<u>531,942,274</u>	<u>493,768,818</u>
Business-Type Activities:								
Invested in Capital Assets, Net of Related Debt	\$ 583,202,962	570,458,163	568,947,439	626,166,169	509,989,903	496,144,600	513,682,743	476,054,560
Restricted	37,782,662	35,665,851	26,769,558	23,399,483	15,101,637	16,262,952	52,887,433	47,701,632
Unrestricted	<u>93,873,028</u>	<u>82,155,334</u>	<u>70,546,311</u>	<u>(1,377,874)</u>	<u>112,544,793</u>	<u>114,643,047</u>	<u>39,215,687</u>	<u>55,451,079</u>
Total Business-Type Activities Net Assets	<u>\$ 714,858,652</u>	<u>688,279,348</u>	<u>666,263,308</u>	<u>648,187,778</u>	<u>637,636,333</u>	<u>627,050,599</u>	<u>605,785,863</u>	<u>579,207,271</u>
Primary Government:								
Invested in Capital Assets, Net of Related Debt	\$ 1,054,364,360	1,030,571,910	1,002,435,916	1,043,912,151	909,551,451	857,661,179	866,911,414	797,815,612
Restricted	149,455,401	147,221,189	146,488,752	131,139,464	126,973,799	115,754,714	138,102,033	147,631,315
Unrestricted	<u>305,177,423</u>	<u>271,414,579</u>	<u>223,949,046</u>	<u>145,021,957</u>	<u>245,406,146</u>	<u>226,511,904</u>	<u>132,714,690</u>	<u>127,529,162</u>
Total Primary Government Net Assets	<u>\$ 1,508,997,184</u>	<u>1,449,207,678</u>	<u>1,372,873,714</u>	<u>1,320,073,572</u>	<u>1,281,931,396</u>	<u>1,199,927,797</u>	<u>1,137,728,137</u>	<u>1,072,976,089</u>

CITY OF LINCOLN, NEBRASKA
CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(acrual basis of accounting)

	2009	2008	2007	Fiscal Year 2006	2005	2004	2003	2002
Expenses								
Governmental Activities:								
General Government	\$ 31,985,923	32,808,482	30,681,069	30,781,582	27,955,407	28,475,396	26,781,326	23,530,070
Public Safety	75,077,334	72,715,593	71,999,597	70,390,835	70,432,578	66,461,665	60,312,147	58,784,389
Streets and Highways	31,465,735	29,132,813	31,953,438	29,293,980	20,620,140	24,066,450	21,627,658	21,073,128
Culture and Recreation	28,998,338	27,971,636	26,528,155	25,379,286	23,827,670	23,699,396	23,183,517	21,219,904
Economic Opportunity	14,851,021	16,355,833	15,486,850	16,165,310	15,522,471	16,778,622	18,803,783	14,097,457
Health and Welfare	19,592,758	20,674,538	20,335,733	20,215,258	18,873,394	18,122,416	17,232,211	18,133,340
Mass Transit	11,059,139	11,296,888	10,891,704	9,706,032	9,511,096	8,928,193	8,526,212	8,176,390
Equipment Management	2,562,842	2,563,466	2,363,486	1,789,593	2,012,107	1,017,244	580,423	906,227
Engineering Services	1,859,008	2,029,134	3,148,005	2,499,482	2,073,123	2,139,853	2,517,342	1,810,386
Interest on Long-Term Debt	6,503,466	6,473,960	5,826,378	4,853,854	4,859,767	3,701,385	3,510,748	2,680,738
Total Governmental Activities Expenses	<u>223,955,564</u>	<u>222,022,343</u>	<u>219,214,415</u>	<u>211,075,212</u>	<u>195,687,753</u>	<u>193,390,620</u>	<u>183,075,367</u>	<u>170,412,029</u>
Business-Type Activities:								
Parking Lots	297,452	213,043	217,915	204,531	282,945	231,572	184,222	187,586
Golf	3,170,423	3,152,455	3,167,880	3,169,578	3,295,680	3,230,108	3,064,867	2,785,793
Parking Facilities	4,710,433	4,695,494	4,616,046	4,652,493	4,903,338	4,731,301	4,328,388	3,726,638
Municipal Auditorium	1,937,132	2,041,953	2,274,043	2,403,906	2,211,685	2,374,730	2,341,886	2,303,780
Solid Waste Management	6,543,805	7,506,257	6,835,512	6,146,612	6,767,689	6,446,310	4,390,601	5,428,560
Emergency Medical Services	3,687,450	3,711,546	3,679,318	3,793,035	3,828,891	3,684,221	3,905,011	3,518,764
Wastewater System	22,979,974	18,965,453	18,230,853	17,563,692	16,461,078	15,461,420	13,205,150	12,659,850
Water System	23,794,190	23,378,936	23,544,989	23,137,996	22,249,027	20,169,981	19,144,465	18,206,099
Electric System	237,476,000	224,594,000	209,962,000	197,751,000	171,812,000	163,078,000	155,489,000	161,026,000
Total Business-Type Activities Expenses	<u>304,596,859</u>	<u>288,259,137</u>	<u>272,528,556</u>	<u>258,822,843</u>	<u>231,812,333</u>	<u>219,407,643</u>	<u>206,053,590</u>	<u>209,843,070</u>
Total	<u>\$ 528,552,423</u>	<u>510,281,480</u>	<u>491,742,971</u>	<u>469,898,055</u>	<u>427,500,086</u>	<u>412,798,263</u>	<u>389,128,957</u>	<u>380,255,099</u>
Program Revenues								
Governmental Activities:								
Charges for Services:								
General Government	\$ 20,413,769	20,572,788	19,617,633	15,643,439	14,366,997	14,507,882	13,883,872	13,145,419
Public Safety	4,921,077	5,671,183	5,490,790	5,862,622	6,336,457	6,136,393	5,797,146	5,780,009
Streets and Highways	3,202,082	5,485,027	6,105,933	5,774,740	6,773,393	4,191,241	881,255	3,140,077
Culture and Recreation	3,537,088	3,583,144	3,485,195	4,207,617	3,088,848	2,792,436	2,700,504	2,455,509
Economic Opportunity	750,883	731,663	809,767	754,096	576,632	2,573,607	2,334,074	1,945,026
Health and Welfare	4,345,410	3,248,351	3,554,840	3,133,880	3,100,114	2,979,036	2,735,248	2,737,636
Other Activities	4,674,371	5,465,776	5,381,517	5,339,097	4,473,512	3,745,956	4,081,655	4,504,543
Operating Grants and Contributions	50,412,504	52,058,209	56,089,320	45,068,631	36,666,428	59,074,592	43,864,363	56,861,307
Capital Grants and Contributions	25,746,780	39,507,199	17,990,651	24,519,249	48,270,586	18,375,380	32,549,986	22,629,262
Total Governmental Activities Program Revenues	<u>118,003,964</u>	<u>136,323,340</u>	<u>118,525,646</u>	<u>110,303,371</u>	<u>123,652,967</u>	<u>114,376,523</u>	<u>108,828,103</u>	<u>113,198,788</u>
Business-Type Activities:								
Charges for Services:								
Wastewater System	21,111,385	20,575,445	19,379,833	17,955,248	16,920,940	15,980,045	14,665,990	14,926,446
Water System	25,586,213	23,943,135	25,159,477	25,487,483	24,266,844	22,064,193	20,841,857	21,971,839
Electric System	248,131,000	225,406,000	204,527,000	188,369,000	168,487,000	168,868,000	164,974,000	159,415,000
Other Activities	20,786,248	21,159,042	19,972,650	19,032,389	17,350,098	17,896,445	18,765,461	18,398,186
Operating Grants and Contributions	-	26,000	141,346	-	650,300	1,316,900	294,915	3,296
Capital Grants and Contributions	11,025,070	10,809,320	11,359,957	11,092,348	9,703,652	8,707,137	7,538,876	6,073,286
Total Business-Type Activities Program Revenues	<u>326,639,916</u>	<u>301,918,942</u>	<u>280,540,263</u>	<u>261,936,468</u>	<u>237,378,834</u>	<u>234,832,720</u>	<u>227,081,099</u>	<u>220,788,053</u>
Total	<u>\$ 444,643,880</u>	<u>438,242,282</u>	<u>399,065,909</u>	<u>372,239,839</u>	<u>361,031,801</u>	<u>349,209,243</u>	<u>335,909,202</u>	<u>333,986,841</u>
Net (Expense)/Revenue								
Governmental Activities	\$ (105,951,600)	(85,699,003)	(100,688,769)	(100,771,841)	(72,034,786)	(79,014,097)	(74,247,264)	(57,213,241)
Business-Type Activities	22,043,057	13,659,805	8,011,707	3,113,625	5,566,501	15,425,077	21,027,509	10,944,983
Total	<u>\$ (83,908,543)</u>	<u>(72,039,198)</u>	<u>(92,677,062)</u>	<u>(97,658,216)</u>	<u>(66,468,285)</u>	<u>(63,589,020)</u>	<u>(53,219,755)</u>	<u>(46,268,258)</u>

(Continued)

	Fiscal Year							
	2009	2008	2007	2006	2005	2004	2003	2002
General Revenues and Other Changes In Net Assets								
Governmental Activities:								
Taxes:								
Property Tax	\$ 49,370,031	48,016,158	45,981,349	43,081,366	40,877,070	39,138,647	36,389,326	34,991,750
Motor Vehicle Tax	4,323,350	4,303,363	4,298,290	4,249,847	4,256,521	4,055,313	3,823,011	3,589,367
Wheel Tax	10,697,955	10,458,568	10,059,772	9,250,300	9,153,599	8,634,929	7,767,169	7,758,565
Sales and Use Tax	54,337,312	55,351,848	54,363,413	54,348,587	53,741,266	51,978,978	49,010,546	47,049,405
Sundry and In Lieu Tax	46,078	45,761	37,235	35,020	31,765	36,735	44,810	45,685
Occupation Tax	10,541,781	10,038,110	9,534,401	9,225,546	9,451,789	9,291,595	8,555,252	9,020,544
Unrestricted Grants and Contributions	1,542,816	1,569,021	1,573,535	1,589,033	1,577,852	1,597,551	2,970,754	3,425,878
Unrestricted Investment Earnings	5,181,996	6,738,206	6,355,562	3,650,661	2,800,970	3,163,454	2,157,467	3,495,539
Miscellaneous General Revenues	844,591	820,587	907,513	1,107,132	1,042,665	590,961	405,066	492,161
Gain on Sale of Capital Assets	-	-	548,626	564,573	2,857,136	304,974	1,073,191	915,594
Transfers	2,275,892	2,675,305	1,753,685	1,260,507	1,290,018	1,155,884	224,128	1,104,289
Total Governmental Activities	139,161,802	140,016,927	135,413,381	128,362,572	127,080,651	119,949,021	112,420,720	111,888,777
Business-Type Activities:								
Occupation Tax	1,978,659	2,134,549	2,195,132	2,232,680	2,111,731	2,234,490	565,790	-
Unrestricted Investment Earnings	4,680,958	8,761,713	9,333,779	6,187,797	3,986,941	4,387,629	5,045,047	5,239,848
Miscellaneous General Revenues	152,522	135,278	176,226	170,825	165,585	80,033	92,258	204,685
Gain on Sale of Capital Assets	-	-	112,371	107,025	44,736	293,726	72,505	148,653
Transfers	(2,275,892)	(2,675,305)	(1,753,685)	(1,260,507)	(1,289,760)	(1,156,219)	(224,517)	(1,087,038)
Total Business-Type Activities	4,536,247	8,356,235	10,063,823	7,437,820	5,019,233	5,839,659	5,551,083	4,506,148
Total	\$ 143,698,049	148,373,162	145,477,204	135,800,392	132,099,884	125,788,680	117,971,803	116,394,925
Change in Net Assets								
Governmental Activities	\$ 33,210,202	54,317,924	34,724,612	27,590,731	55,045,865	40,934,924	38,173,456	54,675,536
Business-Type Activities	26,579,304	22,016,040	18,075,530	10,551,445	10,585,734	21,264,736	26,578,592	15,451,131
Total	\$ 59,789,506	76,333,964	52,800,142	38,142,176	65,631,599	62,199,660	64,752,048	70,126,667

CITY OF LINCOLN, NEBRASKA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year				
	2009	2008	2007	2006	2005
General Fund					
Reserved	\$ 4,668,702	4,025,169	3,196,770	1,828,587	1,935,693
Unreserved	27,586,521	28,453,611	27,215,934	27,463,451	29,467,581
Total General Fund	<u>\$ 32,255,223</u>	<u>32,478,780</u>	<u>30,412,704</u>	<u>29,292,038</u>	<u>31,403,274</u>
All Other Governmental Funds					
Reserved	\$ 74,955,098	73,635,833	71,029,872	67,422,892	55,344,060
Unreserved, Reported in:					
Special Revenue Funds	59,557,240	61,839,340	65,368,433	67,422,892	46,519,881
Debt Service ²	-	-	9,933,914	8,491,735	7,070,715
Capital Projects Funds	9,853,337	13,339,093	24,574,016	19,534,147	27,698,544
Permanent Funds	14,146,177	13,529,735	13,609,259	9,441,571	8,834,071
Total All Other Governmental Funds	<u>\$ 158,511,852</u>	<u>162,344,001</u>	<u>184,515,494</u>	<u>172,313,237</u>	<u>145,467,271</u>

Note: ¹ In 2002, StarTran was added as a Governmental Fund.

² In 2008, Special Assessment Debt Service Fund balance transferred to Special Revenue Special Assessment Fund.

Table 3

Fiscal Year				
2004	2003	2002 ¹	2001	2000
3,420,876	1,129,488	1,395,664	1,879,514	1,616,391
32,552,543	35,987,302	36,735,397	30,964,860	32,849,589
35,973,419	37,116,790	38,131,061	32,844,374	34,465,980
85,470,219	68,736,621	72,352,843	55,771,848	64,461,276
31,763,330	18,170,362	24,251,512	43,188,432	23,634,730
7,344,884	6,135,384	4,866,366	3,646,779	2,306,563
18,619,537	24,877,481	25,320,734	16,573,262	31,308,422
8,025,744	6,904,635	5,624,910	6,905,368	6,301,298
151,223,714	124,824,483	132,416,365	126,085,689	128,012,289

CITY OF LINCOLN, NEBRASKA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year				
	2009	2008	2007	2006	2005
Revenues					
Taxes:					
Property	\$ 49,359,612	48,061,759	46,003,719	43,051,465	40,877,024
Motor Vehicle	4,323,350	4,303,363	4,298,290	4,249,847	4,256,521
Wheel	10,697,955	10,458,568	10,059,772	9,250,300	9,153,599
Sales and Use	54,337,312	55,351,848	54,363,413	54,348,587	53,741,266
Sundry and In Lieu	44,479	50,068	35,115	34,090	34,888
Occupation	10,541,781	10,517,680	9,054,831	9,232,431	9,853,990
Special Assessment	1,055,927	1,351,532	1,513,248	1,691,266	1,400,791
Intergovernmental	75,099,973	73,830,720	63,928,043	60,757,501	63,180,171
Permits and Fees	17,119,002	18,013,104	19,126,239	18,423,079	16,535,049
Reimbursement for Services	6,600,299	6,511,457	6,491,112	7,063,192	6,936,334
Program Income	57,535	48,549	34,155	26,614	1,758,999
Investment Earnings	5,791,391	6,806,258	10,371,565	4,082,196	4,327,311
Donations	2,755,165	1,747,959	947,439	1,062,197	2,150,197
Keno Proceeds	3,140,726	3,373,939	2,798,262	2,745,869	3,016,301
Miscellaneous	1,864,589	2,497,331	3,272,251	4,051,697	5,102,920
Total Revenues	242,789,096	242,924,135	232,297,454	220,070,331	222,325,361
Expenditures					
General Government	34,428,477	35,278,575	33,946,258	34,666,641	32,532,685
Public Safety	63,984,484	61,147,903	60,953,651	60,064,604	58,669,932
Streets and Highways	16,445,304	16,482,240	17,430,452	16,928,575	17,064,845
Culture and Recreation	22,449,569	21,686,564	21,719,544	20,938,212	21,669,847
Economic Opportunity	11,321,242	14,685,668	11,670,315	12,623,307	14,870,592
Health and Welfare	20,349,757	21,053,132	20,378,863	25,566,267	19,126,931
Mass Transit ²	9,575,670	10,707,601	14,877,357	8,901,327	8,306,921
Debt Service					
Principal Retirement	10,446,544	7,989,828	6,282,536	6,200,794	5,536,580
Interest and Fiscal Charges	6,414,144	6,384,069	5,223,234	4,803,380	4,934,088
Miscellaneous	129,417	53,898	83,950	12,095	92,325
Capital Outlay	61,094,201	79,369,789	44,955,954	65,229,370	65,859,750
Total Expenditures	256,638,809	274,839,267	237,522,114	255,934,572	248,664,496
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,849,713)</u>	<u>(31,915,132)</u>	<u>(5,224,660)</u>	<u>(35,864,241)</u>	<u>(26,339,135)</u>
Other Financing Sources (Uses)					
Transfers In	53,544,932	60,693,467	42,672,672	39,460,154	38,002,168
Transfers Out	(51,005,462)	(58,325,388)	(40,643,303)	(38,051,423)	(36,757,125)
Issuance of Debt	6,501,393	8,877,537	44,588,425	9,600,000	18,655,035
Premiums on Debt Issued	25,473	98,768	484,811	7,397	42,635
Discounts on Debt Issued	-	-	(5,255)	-	(16,057)
Transfer to Bond Refunding Agent	-	-	-	-	(6,504,876)
Sale of Capital Assets	727,671	465,331	283,136	4,080,940	2,590,767
Total Other Financing Sources (Uses)	9,794,007	11,809,715	47,380,486	15,097,068	16,012,547
Net Change in Fund Balances	\$ (4,055,706)	(20,105,417)	42,155,826	(20,767,173)	(10,326,588)
Debt Service as a Percentage of Noncapital Expenditures	7.7%	6.5%	5.8%	5.4%	5.2%

Note: ¹ GASB 34 implemented.

² In 2002 StarTran added as a Governmental Fund.

Table 4

Fiscal Year				
2004	2003	2002 ¹	2001	2000
38,825,280	36,350,142	35,969,591	30,943,110	29,736,987
4,055,313	3,823,011	3,589,367	3,375,770	3,108,906
8,634,929	7,767,169	7,758,565	7,569,236	7,451,237
51,978,978	49,010,546	47,049,405	43,988,822	44,099,958
31,194	44,809	45,685	47,512	36,207
9,265,448	8,172,116	9,020,544	7,282,792	5,917,801
1,965,820	1,946,784	1,705,895	1,808,772	1,954,357
58,619,699	52,773,424	59,029,609	48,619,317	35,807,100
15,593,326	12,679,623	12,449,879	9,638,475	9,838,029
6,322,870	6,097,336	5,605,557	5,071,766	4,896,203
1,808,012	1,748,959	1,354,481	1,136,720	627,374
5,207,711	4,353,336	4,606,825	8,005,027	9,330,374
1,769,777	2,081,127	1,524,145	1,949,751	2,620,512
3,331,968	3,178,094	3,209,235	3,039,664	2,870,743
3,278,763	1,225,958	4,237,773	3,020,054	4,127,567
<u>210,689,088</u>	<u>191,252,434</u>	<u>197,156,556</u>	<u>175,496,788</u>	<u>162,423,355</u>
30,884,544	28,938,852	27,237,134	23,821,580	23,529,495
55,272,920	50,933,285	49,913,169	48,122,074	44,042,882
13,633,902	12,317,663	10,833,055	11,175,059	9,039,840
22,308,940	19,935,823	16,974,798	14,806,760	13,958,414
14,728,510	16,469,645	14,017,601	12,559,336	11,204,029
18,544,667	17,614,751	17,989,603	15,862,462	13,974,690
10,525,090	7,996,019	12,691,837	-	-
5,003,161	5,498,277	4,974,223	4,966,405	5,125,296
2,904,318	3,001,504	2,437,266	2,765,418	2,781,777
7,042	7,442	389	10,867	17,222
<u>58,177,933</u>	<u>48,163,988</u>	<u>49,461,878</u>	<u>48,371,432</u>	<u>35,820,347</u>
<u>231,991,027</u>	<u>210,877,249</u>	<u>206,530,953</u>	<u>182,461,393</u>	<u>159,493,992</u>
<u>(21,301,939)</u>	<u>(19,624,815)</u>	<u>(9,374,397)</u>	<u>(6,964,605)</u>	<u>2,929,363</u>
32,371,598	31,698,768	36,383,394	47,073,066	44,844,418
(31,663,701)	(31,487,832)	(35,321,704)	(50,858,221)	(50,745,518)
43,799,999	19,347,418	18,580,000	1,390,001	3,431,579
1,918,788	247,703	143,659	-	-
(5,854)	-	(3,066)	-	-
-	(9,598,350)	-	(631,895)	-
<u>136,969</u>	<u>810,955</u>	<u>753,313</u>	<u>584,952</u>	<u>1,819,622</u>
<u>46,557,799</u>	<u>11,018,662</u>	<u>20,535,596</u>	<u>(2,442,097)</u>	<u>(649,899)</u>
<u>25,255,860</u>	<u>(8,606,153)</u>	<u>11,161,199</u>	<u>(9,406,702)</u>	<u>2,279,464</u>
4.1%	4.8%	4.8%	5.1%	5.4%

CITY OF LINCOLN, NEBRASKA
LINCOLN ELECTRIC SYSTEM MEGAWATT-HOUR SALES
LAST FIVE CALENDAR YEARS

Lincoln Electric System Megawatt-Hour Sales									
Calendar Year	Residential	Commercial	Industrial	Street and Highway Lighting	Government and Other Billed	Unbilled Energy Increase/ (Decrease)	Sales To Others	Total Megawatt-Hour Sales	Average Cent per Kilowatt Hour Rate
2008	1,133,238	1,177,049	558,088	20,349	274,304	73,241	1,232,903	4,469,172	\$ 0.0648
2007	1,152,048	1,198,401	539,438	20,234	273,056	(3,435)	569,319	3,749,061	0.0634
2006	1,106,943	1,167,869	547,028	19,667	260,225	(45,195)	467,471	3,524,008	0.0612
2005	1,130,943	1,146,236	565,404	19,080	263,157	(25,389)	401,203	3,500,634	0.0557
2004	1,036,911	1,091,094	555,127	18,860	250,887	17,209	384,639	3,354,727	0.0520

Note: The numbers are based on Lincoln Electric System's 12/31 fiscal year end.
 Per Lincoln Electric System, numbers are only comparable for last five years.

Source: Lincoln Electric System

Table 6

CITY OF LINCOLN, NEBRASKA
REVENUE FROM ELECTRICAL SALES BY CUSTOMER TYPE
CALENDAR YEAR 2008
(dollars in thousands)

Customer Type	2008		
	Revenue From Electric Sales	Rank	Percentage of Revenue From Electric Sales
Residential	\$ 85,932	1	35.41 %
Commercial	72,099	2	29.71
Industrial	27,986	3	11.53
Other	56,682	-	23.35
Total	\$ <u>242,699</u>		<u>100.00 %</u>

Note: The numbers are based on Lincoln Electric System's 12/31/08 fiscal year end.
Numbers from nine years ago are not comparable per Lincoln Electric System.

Source: Lincoln Electric System

Table 7

CITY OF LINCOLN, NEBRASKA
TOTAL CITY TAXABLE SALES
LAST TEN FISCAL YEARS

Fiscal Year Ended August 31,	Total City Taxable Sales	Total Direct Tax Rate
2009	\$ 3,860,013,289	0.0150
2008	3,961,835,269	0.0150
2007	3,890,346,633	0.0150
2006	3,825,820,559	0.0150
2005	3,834,847,147	0.0150
2004	3,735,080,884	0.0150
2003	3,533,640,597	0.0150
2002	3,392,336,361	0.0150
2001	3,242,035,037	0.0150
2000	3,228,281,779	0.0150

Source: City of Lincoln Treasurer's Office

Table 8

CITY OF LINCOLN, NEBRASKA
SALES TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Direct	Overlapping ¹	Total Tax Rate
	City of Lincoln	State of Nebraska	
2009	0.015	0.055	0.070
2008	0.015	0.055	0.070
2007	0.015	0.055	0.070
2006	0.015	0.055	0.070
2005	0.015	0.055	0.070
2004	0.015	0.055	0.070
2003	0.015	0.055	0.070
2002	0.015	0.050	0.065
2001	0.015	0.050	0.065
2000	0.015	0.050	0.065

Note: ¹ Overlapping rates are those of other governments that apply to consumers within the City of Lincoln.

Table 9

CITY OF LINCOLN, NEBRASKA
NET TAXABLE SALES BY BUSINESS CLASSIFICATION
CURRENT YEAR AND NINE YEARS AGO

<u>Business Classification</u>	<u>2008</u>			<u>1999</u>		
	<u>Net Taxable Sales</u>	<u>Rank</u>	<u>Percentage of Total Net Taxable Sales</u>	<u>Net Taxable Sales</u>	<u>Rank</u>	<u>Percentage of Total Net Taxable Sales</u>
Retail Trade	\$ 1,705,586,174	1	52.56 %	\$ 1,336,650,787	1	52.06 %
Accommodation & Food Services	450,833,348	2	13.89	310,542,190	2	12.09
Utilities	267,843,411	3	8.25	172,691,426	3	6.73
Other	821,220,262	-	25.30	747,779,807	-	29.12
Total	\$ <u>3,245,483,195</u>		<u>100.00 %</u>	\$ <u>2,567,664,210</u>		<u>100.00 %</u>

Note: Amounts shown are net taxable sales, which includes refunds and does not include motor vehicle net sales. The numbers are only available on a calendar year basis. 2009 amounts are not yet available.

Source: Nebraska Department of Revenue

Table 10

CITY OF LINCOLN, NEBRASKA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended August 31,	Real Property		Other Property		Total Taxable Assessed Value	Total Direct Tax Rate
	Residential Property	Commercial Property	Personal Property	Centrally Assessed Property		
2009	\$ 10,839,440,027	\$ 4,382,749,195	\$ 547,971,496	\$ 165,412,019	\$ 15,935,572,737	0.2879
2008	10,723,170,809	4,246,365,596	521,771,782	162,618,303	15,653,926,490	0.2879
2007	10,402,515,684	4,236,340,817	538,646,420	164,660,867	15,342,163,788	0.2833
2006	9,083,290,211	3,814,534,869	525,730,603	159,694,612	13,583,250,295	0.3009
2005	8,727,702,573	3,694,097,147	560,657,306	156,059,200	13,138,516,226	0.2950
2004	8,402,403,364	3,598,787,015	566,854,120	176,060,893	12,744,105,392	0.2903
2003	7,255,640,292	3,094,988,486	599,272,540	180,686,849	11,130,588,167	0.3145
2002	7,048,688,380	2,855,200,333	634,025,721	186,771,403	10,724,685,837	0.3145
2001	6,273,610,610	2,540,905,431	626,730,328	179,701,486	9,620,947,855	0.3239
2000	6,067,493,586	2,356,367,014	554,008,996	162,771,461	9,140,641,057	0.3239

Note: Property is assessed at actual value; therefore, the assessed values are equal to actual value.

Source: Lancaster County Assessor's Office

CITY OF LINCOLN, NEBRASKA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
City of Lincoln										
General Fund	0.1806	0.1778	0.1687	0.1955	0.1706	0.1692	0.1757	0.1780	0.1869	0.1828
Library Fund	0.0396	0.0404	0.0427	0.0488	0.0490	0.0485	0.0534	0.0522	0.0467	0.0462
Social Security Fund	0.0129	0.0134	0.0135	0.0139	0.0149	0.0143	0.0162	0.0153	0.0158	0.0163
Police and Fire Pension Fund	0.0201	0.0203	0.0208	0.0219	0.0182	0.0149	0.0149	0.0126	0.0109	0.0106
Bond Interest and Redemption	0.0347	0.0360	0.0376	0.0208	0.0423	0.0434	0.0543	0.0564	0.0636	0.0680
Total City of Lincoln	<u>0.2879</u>	<u>0.2879</u>	<u>0.2833</u>	<u>0.3009</u>	<u>0.2950</u>	<u>0.2903</u>	<u>0.3145</u>	<u>0.3145</u>	<u>0.3239</u>	<u>0.3239</u>
Overlapping Rates ¹										
School District No. 1	1.2668	1.2719	1.2764	1.3142	1.3141	1.3011	1.2830	1.2732	1.3684	1.3813
Lancaster County	0.2683	0.2755	0.2655	0.2841	0.2797	0.2683	0.2683	0.2583	0.2643	0.2584
Educational Service Unit #18	0.0150	0.0141	0.0141	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150
Community Technical College	0.0722	0.0689	0.0689	0.0696	0.0655	0.0655	0.0655	0.0636	0.0295	0.0334
Lower Platte South N.R.D.	0.0410	0.0418	0.0416	0.0422	0.0323	0.0323	0.0359	0.0365	0.0367	0.0372
Lancaster County Correctional JPA City	0.0195	-	-	-	-	-	-	-	-	-
Lancaster County Correctional JPA County	0.0106	-	-	-	-	-	-	-	-	-
Railroad Transportation Safety Dist.	0.0260	0.0260	0.0246	0.0260	0.0260	0.0248	0.0220	0.0221	0.0260	0.0260
Agricultural Society of Lancaster County	0.0015	0.0016	0.0016	0.0018	0.0020	0.0030	0.0012	0.0024	0.0073	0.0032
Lancaster County Fairgrounds	0.0038	0.0043	0.0037	0.0042	0.0042	0.0043	0.0050	0.0052	-	-
Public Building Commission	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170
Total Overlapping Rates	<u>1.7417</u>	<u>1.7211</u>	<u>1.7134</u>	<u>1.7741</u>	<u>1.7558</u>	<u>1.7313</u>	<u>1.7129</u>	<u>1.6933</u>	<u>1.7642</u>	<u>1.7715</u>

Note: ¹ Overlapping rates are those of local and county governments that apply to property owners within the City of Lincoln.

State of Nebraska State Statute 77-3442 limits the maximum levy of ninety cents per one hundred dollars of taxable valuation of property subject to the levy.

Sources: Lancaster County Clerk's Office and City of Lincoln Budget Office

Table 12

CITY OF LINCOLN, NEBRASKA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Type of Business	2009			2000		
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern	Railroad	\$ 90,073,928	1	0.57 %	\$ 41,246,222	5	0.45 %
B & J Partnership Ltd.	Building Management	75,543,266	2	0.47	-	-	-
Kawasaki	Manufacturing	69,661,956	3	0.44	-	-	-
WEA Gateway LLC	Retail Management	59,352,318	4	0.37	44,551,575	4	0.49
Pfizer	Animal Health	57,320,332	5	0.36	56,777,921	2	0.62
Windstream	Telecommunications	56,779,077	6	0.36	84,602,707	1	0.93
Ameritas Life Insurance Corp.	Insurance	54,189,717	7	0.34	25,862,426	9	0.28
Chateau Van Dorn LLC	Real Estate Development	50,457,704	8	0.32	30,937,963	7	0.34
Nebco	Construction / Development	46,352,883	9	0.29	-	-	-
Molex Inc.	Manufacturing	46,194,962	10	0.29	53,251,728	3	0.58
Archer Daniels Midland Co.	Soybean Processing	-	-	-	32,806,264	6	0.36
Aquila	Gas Utility	-	-	-	29,027,372	8	0.32
State Farm	Insurance	-	-	-	24,034,419	10	0.26
Total		\$ 605,926,143		3.81 %	\$ 423,098,597		4.63 %

Source: Lancaster County Assessor's Office



CITY OF LINCOLN, NEBRASKA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended August 31	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date Includes Interest and Penalties	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 45,875,327	\$ 44,419,142	96.83 %	\$ -	\$ 44,419,142	96.83 %
2008	45,064,524	43,561,215	96.66	1,609,317	45,170,532	100.24
2007	43,475,089	41,848,163	96.26	1,584,824	43,432,987	99.90
2006	40,873,358	39,579,041	96.83	1,489,456	41,068,497	100.48
2005	38,755,995	37,514,748	96.80	1,357,370	38,872,118	100.30
2004	36,994,112	35,726,509	96.57	1,308,013	37,034,522	100.11
2003	35,007,926	33,676,453	96.20	1,364,065	35,040,518	100.09
2002	33,731,282	32,501,760	96.35	1,331,781	33,833,541	100.30
2001	31,159,364	29,936,079	96.07	1,210,029	31,146,108	99.96
2000	29,603,794	28,665,780	96.83	1,095,641	29,761,421	100.53

Note: The fiscal year of the City begins September 1 and ends August 31. Taxes are levied in October. First installments of real estate taxes are delinquent the following April 1, second installments delinquent August 1; personal property taxes are delinquent April 1 and August 1. Delinquent taxes bear 14 percent interest. The figures above do not include motor vehicle in lieu of ad valorem taxes.

CITY OF LINCOLN, NEBRASKA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(amounts in thousands, except per capita)

Governmental Activities

Fiscal Year	General Bonds	Tax Supported Bonds	Tax Allocation Bonds	Special Assessment Bonds	Antelope Valley Project Bonds	Notes Payable	Capital Leases
2009	\$ 52,440	\$ 59,385	\$ 13,356	\$ -	\$ 7,265	\$ -	\$ 28,094
2008	56,760	61,750	10,071	-	7,900	-	28,574
2007	61,020	63,080	9,313	-	8,515	-	22,792
2006	56,665	36,435	6,247	-	9,110	-	18,321
2005	60,915	36,770	6,853	-	9,690	-	9,475
2004	54,650	37,090	7,075	100	10,255	-	7,785
2003	57,865	2,395	1,294	205	10,810	-	1,680
2002	52,157	2,685	1,845	310	11,080	-	1,818
2001	48,794	2,960	2,244	420	-	-	1,868
2000	52,847	3,200	2,067	690	-	10	1,755

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
¹ See Table 18, Demographic and Economic Statistics, for income and population data.

Table 14

 Business-Type Activities

Revenue Bonds	Wastewater Project Loan	Commercial Paper Notes	Capital Leases	Total Primary Government	Net Debt Per Capita ¹	Percentage of Personal Income ¹
\$ 773,390	\$ -	\$ 90,000	\$ 338	\$ 1,024,268	\$ 4,071	- %
781,125	-	90,000	478	1,036,658	4,168	-
709,645	-	90,000	922	965,287	4,003	9.40
709,320	-	90,000	704	926,802	3,874	9.56
609,550	-	90,173	1,136	824,562	3,455	8.88
572,360	-	90,173	1,554	781,042	3,307	8.74
499,320	-	90,173	1,349	665,091	2,823	7.74
430,975	5,593	75,000	1,639	583,102	2,516	7.06
335,305	6,585	65,000	1,326	464,502	2,059	5.84
350,120	7,538	25,000	140	443,367	2,029	5.70

CITY OF LINCOLN, NEBRASKA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(dollars in thousands, except per capita)

Fiscal Year	General Bonds	Tax Supported Bonds	Tax Allocation Bonds	Special Assessment Bonds	General Bonded Debt	Sinking Funds	Net General Bonded Debt	Net Bonded Debt Per Capita ¹	Ratio of Net Debt To Estimated Valuation of Taxable Real Property ²
2009	\$ 52,440	\$ 59,385	\$ 13,356	\$ -	\$ 125,181	\$ 13,604	\$ 111,577	\$ 443.43	0.73 %
2008	56,760	61,750	10,071	-	128,581	12,962	115,619	464.81	0.77
2007	61,020	63,080	9,313	-	133,413	11,574	121,839	505.21	0.83
2006	56,665	36,435	6,247	-	99,347	9,733	89,614	374.62	0.69
2005	60,915	36,770	6,853	-	104,538	13,364	91,174	382.08	0.73
2004	54,650	37,090	7,075	100	98,915	13,164	85,751	363.13	0.71
2003	57,865	2,395	1,294	205	61,759	11,114	50,645	214.99	0.49
2002	52,157	2,685	1,845	310	56,997	11,147	45,850	197.80	0.46
2001	48,794	2,960	2,244	420	54,418	7,596	46,822	207.56	0.53
2000	52,847	3,200	2,067	690	58,804	7,432	51,372	235.12	0.61

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

¹ Population data can be found in Table 18, Demographic and Economic Statistics.

² Property value information can be found in Table 10, Assessed Value and Actual Value of Taxable Property.

CITY OF LINCOLN, NEBRASKA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF AUGUST 31, 2009

<u>Governmental Units</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ¹</u>	<u>Direct And Overlapping Debt To The City</u>
Direct:			
City	\$ <u>125,181,000</u>	100.0 %	\$ <u>125,181,000</u>
Overlapping:			
School District #1	329,200,000	99.5	327,554,000
Lower Platte South N.R.D.	4,750,000	75.4	3,582,000
Lancaster County	2,330,000	85.4	1,990,000
Public Building Commission	44,400,000	85.4	37,918,000
Lancaster County Correctional Facility	64,390,000	85.4	54,989,000
Lancaster County Fairgrounds	<u>8,830,000</u>	85.4	<u>7,541,000</u>
	<u>453,900,000</u>		<u>433,574,000</u>
Total	\$ <u><u>579,081,000</u></u>		\$ <u><u>558,755,000</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Lincoln. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the governmental unit's taxable revenue base that is within the City of Lincoln's boundaries and dividing it by the unit's total taxable revenue base.

Sources: Assessed value data used to estimate applicable percentages provided by the County Assessor's Office. Debt outstanding data provided by each governmental entity.

CITY OF LINCOLN, NEBRASKA
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Table 17

	Gross Revenue	Direct Operating Expenses	Net Available Revenue	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<u>Wastewater System</u>							
<u>Utility Service Charges</u>							
2009	\$ 22,643,270	11,771,291	10,871,979	2,620,000	3,820,044	6,440,044	1.69
2008	22,347,867	11,393,624	10,954,243	2,415,000	4,030,454	6,445,454	1.70
2007	21,158,743	11,462,964	9,695,779	2,005,000	3,081,481	5,086,481	1.91
2006	19,827,194	11,125,819	8,701,375	2,065,000	3,043,500	5,108,500	1.70
2005	18,248,683	10,482,955	7,765,728	1,500,000	2,403,519	3,903,519	1.99
2004	18,092,619	10,042,919	8,049,700	1,750,000	2,133,704	3,883,704	2.07
2003	15,607,743	9,086,469	6,521,274	1,032,500	266,722	1,299,222	5.02
2002	15,731,749	8,632,287	7,099,462	992,500	316,847	1,309,347	5.42
2001	16,663,975	8,087,688	8,576,287	952,500	364,972	1,317,472	6.51
2000	16,741,692	7,707,242	9,034,450	912,500	411,097	1,323,597	6.83
<u>Water System</u>							
<u>Utility Service Charges</u>							
2009	\$ 27,838,187	14,995,077	12,843,110	5,795,000	3,128,414	8,923,414	1.44
2008	27,257,184	14,425,521	12,831,663	5,555,000	3,376,201	8,931,201	1.44
2007	29,386,495	14,351,136	15,035,359	5,340,000	3,612,001	8,952,001	1.68
2006	29,014,999	13,808,214	15,206,785	5,130,000	3,834,301	8,964,301	1.70
2005	27,153,937	13,145,665	14,008,272	4,895,000	3,517,932	8,412,932	1.67
2004	24,557,918	12,477,486	12,080,432	3,115,000	2,411,632	5,526,632	2.19
2003	22,094,721	11,631,496	10,463,225	3,010,000	2,898,489	5,908,489	1.77
2002	22,894,652	11,474,433	11,420,219	2,880,000	2,110,590	4,990,590	2.29
2001	22,489,456	10,960,315	11,529,141	2,755,000	2,240,075	4,995,075	2.31
2000	24,018,217	9,812,147	14,206,070	2,640,000	2,361,515	5,001,515	2.84
<u>Lincoln Electric System</u>							
<u>Utility Service Charges</u>							
2008	\$ 249,914,000	163,663,000	86,251,000	14,333,000	29,316,000	43,649,000	1.98
2007	229,766,000	154,584,000	75,182,000	13,953,000	28,570,000	42,523,000	1.77
2006	208,995,000	148,442,000	60,553,000	12,177,000	26,541,000	38,718,000	1.56
2005	191,074,000	139,094,000	51,980,000	10,713,000	22,795,000	33,508,000	1.55
2004	169,986,000	113,755,000	56,231,000	12,341,000	20,790,000	33,131,000	1.70
2003	170,410,000	116,151,000	54,259,000	12,646,000	15,235,000	27,881,000	1.95
2002	168,279,000	109,348,000	58,931,000	10,840,000	18,678,000	29,518,000	2.00
2001	162,882,000	117,165,000	45,717,000	11,025,000	15,779,000	26,804,000	1.71
2000	158,052,000	112,111,000	45,941,000	11,163,000	14,516,000	25,679,000	1.79
1999	151,534,000	99,465,000	52,069,000	10,687,000	14,990,000	25,677,000	2.03
<u>Golf</u>							
<u>Facility and Course Fees</u>							
2009	\$ 3,133,238	2,516,538	616,700	335,000	41,848	376,848	1.64
2008	2,933,843	2,402,983	530,860	325,000	54,035	379,035	1.40
2007	2,926,985	2,463,827	463,158	315,000	65,060	380,060	1.22
2006	2,993,961	2,467,141	526,820	305,000	74,973	379,973	1.39
2005	3,135,875	2,568,462	567,413	295,000	83,823	378,823	1.50
2004	2,899,670	2,467,141	432,529	290,000	91,653	381,653	1.13
2003	2,648,552	2,408,947	239,605	280,000	98,513	378,513	0.63
2002	2,673,078	2,141,707	531,371	305,000	75,628	380,628	1.40
2001	2,626,592	2,140,853	485,739	230,000	239,088	469,088	1.04
2000	2,934,568	1,952,906	981,662	215,000	252,310	467,310	2.10

(Continued)

(Pledged Revenue Coverage, Table 17, Continued)

	Gross Revenue	Direct Operating Expenses	Net Available Revenue	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Parking Facilities ^{1,2}							
	<u>Parking Fees</u>						
2009	\$ 7,014,250	2,874,768	4,139,482	1,360,000	624,394	1,984,394	2.09
2008	7,134,709	2,912,511	4,222,198	1,305,000	687,194	1,992,194	2.12
2007	6,645,013	2,781,952	3,863,061	1,240,000	746,374	1,986,374	1.94
2006	6,785,593	2,775,122	4,010,471	1,185,000	799,931	1,984,931	2.02
2005	6,219,935	2,972,709	3,247,226	1,140,000	850,501	1,990,501	1.63
2004	6,299,598	2,733,492	3,566,106	1,145,000	908,456	2,053,456	1.74
2003	5,988,240	2,304,632	3,683,608	1,085,000	962,829	2,047,829	1.80
2002	5,483,546	1,964,389	3,519,157	1,115,000	924,470	2,039,470	1.73
2001	5,172,264	2,127,350	3,044,914	795,000	787,419	1,582,419	1.92
2000	4,853,708	1,393,637	3,460,071	455,000	761,521	1,216,521	2.84
Antelope Valley Project Bonds							
	<u>Development Fund *</u>						
2009	\$ 1,000,000	-	1,000,000	635,000	349,934	984,934	1.02
2008	1,000,000	-	1,000,000	615,000	371,978	986,978	1.01
2007	1,000,000	-	1,000,000	595,000	391,655	986,655	1.01
2006	1,000,000	-	1,000,000	580,000	408,998	988,998	1.01
2005	1,000,000	-	1,000,000	565,000	423,615	988,615	1.01
2004	1,000,000	-	1,000,000	555,000	435,663	990,663	1.01
2003	1,000,000	-	1,000,000	270,000	445,711	715,711	1.40
2002	1,000,000	-	1,000,000	-	-	-	-
2001	-	-	-	-	-	-	-
2000	-	-	-	-	-	-	-
Solid Waste Management							
	<u>Waste Disposal Fees</u>						
2009	\$ 7,664,336	4,482,819	3,181,517	195,000	148,225	343,225	9.27
2008	8,537,520	5,701,312	2,836,208	190,000	155,825	345,825	8.20
2007	8,020,390	5,079,147	2,941,243	185,000	155,971	340,971	8.63
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
2002	-	-	-	-	-	-	-
2001	-	-	-	-	-	-	-
2000	-	-	-	-	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Direct Operating Expenses do not include interest, depreciation and amortization expenses, or in lieu of taxes.

* City of the Primary Class Redevelopment Fund provides for annual appropriations from a cigarette tax imposed by the State of Nebraska. Should these funds be insufficient to pay principal and interest the City has covenanted to use City sales tax receipts.

¹ Parking Facilities' gross revenues include parking meter revenues which were deposited to the General Fund but are pledged per bond ordinance.

² Information in this schedule does not agree with information in the transmittal letter which is calculated in accordance with specific requirements of the bond covenants.

CITY OF LINCOLN, NEBRASKA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population ¹	Personal Income (thousands of dollars) ²	Per Capita Personal Income ²	School Enrollment ³	Unemployment Rate ⁴
2009	251,624	\$ -	-	34,973	4.3 %
2008	248,744	-	-	34,061	3.0
2007	241,167	10,267,546	35,254	33,466	2.7
2006	239,213	9,699,367	33,705	32,934	2.8
2005	238,625	9,282,743	32,617	32,505	3.4
2004	236,146	8,937,362	31,800	32,270	3.7
2003	235,565	8,592,801	30,846	31,889	3.6
2002	231,800	8,254,893	30,064	31,867	3.0
2001	225,588	7,947,494	29,330	31,581	2.6
2000	218,497	7,774,823	29,020	31,354	2.7

Sources: ¹ Lincoln/Lancaster Planning Department.

² U.S. Department of Commerce Bureau of Economic Analysis. Personal Income and Per Capita Income are based on Lincoln Metropolitan Statistical Area, which includes all of Lancaster and Seward Counties. 2008 and 2009 numbers are unavailable.

³ Lincoln Public Schools.

⁴ State of Nebraska, Department of Labor.

Median age from 2000 census was 31.3 years old. Education statistics per the 2000 census indicate that 90.2% of the population 25 years and older has a high school degree or greater with 33.3% of the same population holding a Bachelor's degree or greater.

CITY OF LINCOLN, NEBRASKA
PRINCIPAL EMPLOYERS
CURRENT YEAR

Employer	2009		Percentage of Total City Employment
	Employees	Rank	
State of Nebraska	9,543	1	5.61 %
Lincoln Public Schools	7,453	2	4.38
University of Nebraska-Lincoln	5,847	3	3.44
BryanLGH Medical Center	3,770	4	2.22
US Government	3,008	5	1.77
City of Lincoln	2,573	6	1.51
Saint Elizabeth Regional Medical Center	2,388	7	1.40
Burlington Northern	1,700	8	1.00
State Farm Insurance	1,442	9	0.85
B&R Stores, Inc.	1,352	10	0.79
Total	<u>39,076</u>		<u>22.97 %</u>

Note: Data not available for Employers nine years prior.

Sources: Nebraska Department of Labor, Lincoln Partnership for Economic Development, and Employers.

CITY OF LINCOLN, NEBRASKA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	Full-Time Equivalent Employees as of August 31									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General Government										
Legislative	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	7.00
Executive	21.25	20.50	25.20	26.60	28.10	28.10	27.50	27.68	26.63	24.71
Financial Administration	66.20	68.00	72.00	71.67	73.00	73.00	72.00	74.00	74.00	75.00
Law	27.00	26.00	28.50	28.50	28.50	28.50	28.46	27.50	27.75	26.88
Personnel Administration	22.80	22.00	23.19	23.19	22.38	22.38	21.00	21.40	21.38	21.40
Planning and Zoning	22.19	22.00	22.00	21.06	21.08	21.00	20.25	21.00	21.00	21.00
Urban Development	9.91	10.29	11.58	11.78	11.83	10.93	9.23	9.65	8.80	7.65
Public Safety										
Police	406.15	402.38	407.13	407.40	407.33	405.75	392.50	396.25	392.65	386.90
Fire	266.41	264.92	264.57	264.57	263.48	259.06	255.07	253.77	255.65	256.50
Building and Safety	58.00	63.00	63.00	63.00	65.00	62.00	61.00	62.50	60.84	58.50
Transportation	18.50	18.50	20.50	21.50	21.33	20.50	20.50	20.50	20.58	22.38
911 Communication	41.02	38.50	39.50	39.50	39.50	39.50	35.50	35.25	34.85	33.90
Streets and Highways	105.92	106.70	109.40	110.35	110.01	108.02	106.00	106.52	101.20	97.43
Culture and Recreation										
Parks and Recreation	231.17	264.65	280.79	286.23	276.94	271.95	264.25	265.16	250.49	245.54
Library	111.47	117.01	121.67	124.17	124.17	124.17	124.16	120.63	101.76	101.45
Economic Opportunity										
Lincoln Area Agency on Aging	52.50	57.10	64.30	64.86	68.42	69.42	68.22	71.95	71.87	69.72
Urban Development	11.23	12.83	12.68	14.34	14.39	15.80	18.28	15.95	13.95	13.71
Workforce Investment Act	9.01	8.20	6.20	5.64	5.54	3.82	4.24	5.15	5.00	-
Job Training Partnership Act	-	-	-	-	-	-	-	-	-	6.98
Health and Welfare	112.78	113.97	119.52	123.45	124.85	120.55	125.95	124.35	124.85	121.12
Mass Transit	109.38	112.38	111.00	111.00	113.00	112.00	111.00	113.00	115.00	112.67
Equipment Management										
Police Garage	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Fleet Services	15.00	15.42	17.00	17.37	17.38	17.38	17.38	17.38	16.38	15.88
Radio Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	5.25
Engineering Services	69.53	70.80	74.95	76.00	76.00	75.45	74.45	73.05	71.30	71.83
Golf	29.95	30.16	30.67	30.49	32.55	32.32	32.78	33.88	31.64	31.44
Parking Facilities	2.40	1.60	1.60	1.60	1.60	1.60	1.60	1.70	1.70	1.55
Municipal Auditorium	11.00	11.00	11.00	12.00	11.00	12.00	12.00	12.00	13.00	13.00
Sanitary Landfill	30.75	30.85	30.85	30.84	30.85	30.85	29.35	29.35	29.25	29.25
Emergency Medical Services	28.09	28.34	29.43	29.43	30.52	37.43	35.43	35.73	18.34	-
Wastewater System	96.72	97.36	98.70	98.69	95.44	95.19	96.85	98.05	97.65	99.50
Water System	112.60	113.68	115.28	115.27	112.26	111.76	108.63	109.38	106.65	104.40
Electric System	445.00	445.00	444.00	452.50	447.50	446.50	435.00	421.00	415.00	409.50
	<u>2,572.93</u>	<u>2,622.14</u>	<u>2,685.21</u>	<u>2,713.00</u>	<u>2,703.95</u>	<u>2,686.93</u>	<u>2,638.58</u>	<u>2,634.73</u>	<u>2,560.16</u>	<u>2,507.04</u>

Note: The Job Training Partnership Act was replaced by the Workforce Investment Act in 2001.
 Emergency Medical Services began mid-year of 2001.

Source: City of Lincoln Budget Office

CITY OF LINCOLN, NEBRASKA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Public Safety										
Police:										
Arrests	28,183	31,026	29,404	28,523	24,609	23,298	22,339	23,523	23,513	22,638
Parking Violations	75,234	64,116	64,710	54,852	80,071	91,529	101,537	108,286	110,495	116,371
Traffic Violations	48,290	53,862	47,997	54,572	57,732	54,260	48,250	52,843	49,470	48,818
Fire:										
Number of Calls Answered	19,536	19,572	19,075	18,362	18,457	17,931	19,557	20,314	19,472	13,794
Building and Safety:										
Number of Commercial Building Permits	1,196	1,064	994	1,088	1,092	1,061	1,036	1,013	1,017	1,069
Number of Residential Building Permits	1,794	2,261	2,820	3,150	3,387	3,846	3,913	3,405	3,212	3,385
Culture and Recreation										
Library:										
Total Circulation (thousands)	3,348	3,182	3,138	3,108	3,076	3,077	3,016	2,751	2,307	2,293
Golf:										
Rounds of Golf	199,567	196,988	198,337	203,802	202,255	200,986	195,003	204,524	197,698	236,270
Mass Transit										
StarTran Ridership (thousands)	1,790	1,975	1,871	1,826	1,649	1,553	1,529	1,581	1,603	1,589
Wastewater										
Number of Consumers	77,613	77,174	76,458	75,573	74,326	72,753	70,651	69,292	67,916	66,665
Water										
Number of Consumers	77,973	77,532	76,816	75,919	74,649	73,059	72,260	69,704	68,187	66,956
Average Daily Consumption (thousand gallons)	32,716	32,832	35,057	38,425	37,867	35,141	37,520	40,091	39,698	41,821
Electric System										
Number of Consumers	128,115	126,978	124,878	123,376	121,508	119,456	116,974	114,388	112,247	110,414

Note: Indicators are not available for the general government function.

Sources: Various City Departments

CITY OF LINCOLN, NEBRASKA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year									
	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Public Safety										
Police Stations	3	3	3	2	2	2	2	2	1	1
Fire Stations	14	14	14	14	14	14	14	14	14	14
Ambulances	11	11	11	11	11	11	11	11	11	-
Streets and Highways										
Lane Miles of Streets ¹	2,713	2,677	2,641	2,450	2,420	2,818	2,791	2,729	2,678	2,268
Streetlights	28,412	28,223	27,923	27,519	26,654	25,973	25,196	24,677	24,270	23,551
Culture and Recreation										
Parks Acreage	6,503	7,124	6,114	6,114	6,748	5,891	5,779	5,455	5,474	6,280
Parks	141	125	123	122	116	114	112	105	102	100
Playgrounds	85	85	85	85	83	86	85	81	80	78
Swimming Pools (Public)	9	10	11	11	11	11	11	11	11	11
Golf Courses (Public)	5	5	5	5	5	5	5	5	5	5
Trail Miles	128	128	128	122	99	84	83	80	90	89
Recreation Centers	7	7	8	8	8	8	8	8	8	8
Libraries	8	8	8	8	8	8	8	8	7	7
Mass Transit										
Buses and Handivans	70	69	69	69	69	66	66	65	66	65
Wastewater										
Miles of Wastewater Mains	1,010	1,006	995	978	960	935	909	875	868	857
Water										
Miles of Water Mains	1,230	1,213	1,201	1,183	1,164	1,132	1,104	1,085	1,065	1,060

Note: No capital asset indicators are available for the general government function.

¹ In 2005, the qualifications for Lane Miles of Streets were reassessed.

Sources: Various City Departments