

**MISCELLANEOUS BUDGETS**

- Antelope Valley Bond Debt Fund** - To accumulate resources for payment of principal and interest on Antelope Valley Revenue Bonds. Revenue comes from State cigarette tax.
- Bond Interest & Redemption Fund** - To accumulate resources for payment of principal and interest on general obligation bond issues. Resources are derived from a specific annual tax levy.
- Contingency Division/General Fund** - To provide appropriated tax funds for unanticipated expenditures. It is funded by general tax revenues.
- Development Services Center Fund** – To accumulate funds used for start-up and one time costs associated with the new Development Services Center.
- Fast Forward Fund** – Funded by balances from the City’s Special Assessment Fund. These funds are intended to be utilized for one time expenditures that provide opportunities to stimulate Lincoln’s economy.
- Police & Fire Pension Fund** - To account for the receipt, investment, and distribution of retirement contributions made for the benefit of police officers and firefighters. Funding is provided by a specific property tax levy and employee contributions.
- General Expense Division/General Fund** - To pay for centralized fringe benefits, services and equipment that are a benefit to the entire City and not just one specific department. Resources are derived from general tax revenues.
- Golf Bond Debt Service Fund** - To accumulate resources for payment of principal and interest on the Highlands Golf Course Bond Issue. Resources are derived from golf course revenues.
- Health Care Fund** - To account for balances remaining from the initial self-insured health insurance program. These balances are being used to fund an employee wellness program. The current self-insured health insurance program is accounted for in the Self-Insured Health Fund.
- Highway User Allocation Bonds** - To accumulate resources for payment of principal and interest on Highway User Allocation Bonds. Revenue comes from the State Highway Allocation Fund.
- Interfund Transfers Division/General Fund** - To account for monies transferred from General Fund to various funds through which the resources are expended. Funds are provided by general tax revenues.
- Keno Fund** - To accumulate resources from the City's percentage of Keno revenue in the City & account for activities financed with Keno revenues.
- Long-Term Disability Fund** – transfer budgeted to fund a portion of a Personnel Clerk to help administer benefits.
- M.I.R.F. Bond Fund** - To accumulate resources for payment of principal and interest on “F” Street Recreation Center Bonds. Revenue comes from State cigarette tax.
- Pershing Auditorium** - To account for the operation of Pershing Auditorium. Funds are provided by user fees and a subsidy of general tax revenues.
- Social Security Fund** - To account for the City of Lincoln's matching share of Social Security costs for employees paid from the General Fund and other funds supported primarily from general tax revenue. Financing is provided by a specific annual property tax levy.
- Special Assessments Revolving Fund** - To account for the receipt and disbursement of special assessment bond proceeds and other income which is derived from interest income, developers share of districts and City subsidies. This fund is also used to account for the administrative cost of collection of and accounting for special assessments levied against benefited properties.
- Special Events Division/General Fund** - To account for expenditures incurred throughout the City for co-sponsored special events. Includes Fourth of July, Lincoln Marathon, and Star City Holiday Parade. Funds are provided by general tax revenues.
- Street Light Division/General Fund** - To account for the cost of operating street lights. Funds are provided by general tax revenues.
- Tax Allocation Projects Debt Service Fund** - To accumulate resources for payment of principal and interest on tax allocation bonds. Resources are derived from additional taxes generated by the properties upon completion of the redevelopment projects.
- Unemployment Compensation Fund** - To account for the costs of unemployment insurance for benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Resources were derived from specific tax levies in the late 1970's, but balances have been sufficient to support this budget for many years.
- Willard Com. Ctr.** - To account for maintenance costs at Willard Community Center.

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**F.Y. 2009-10  
MISCELLANEOUS BUDGETS  
EXPENDITURE SUMMARY**

<b>DIVISION/FUND</b>	<b>2007-08 ACTUAL EXPENDED</b>	<b>2008-09 BUDGET</b>	<b>2009-10 MAYOR RECOM.</b>	<b>2009-10 COUNCIL ADOPTED</b>
<b>ANTELOPE VALLEY BOND DEBT</b>				
Debt Service	985,590	984,934	985,640	985,640
<b>BOND INTEREST &amp; REDEMPTION FUND*</b>				
Debt Service	6,721,803	6,655,624	6,288,546	6,288,546
<b>CONTINGENCY DIVISION/GENERAL FUND</b>				
Services & Charges/Transfers		300,729	300,000	300,000
<b>DEVELOPMENT SERVICE CENTER FUND</b>				
Services & Charges			282,000	282,000
<b>FAST FORWARD FUND</b>				
Services & Charges		235,000		
Capital Outlay - Equipment				
	0	235,000	0	0
<b>POLICE &amp; FIRE PENSION FUNDS****</b>				
Personnel				
Regular Salaries/Fringes	115,518	119,555	124,208	124,208
Pension Contribution (budgeted)	2,812,738	2,812,738	3,461,949	3,461,949
Supplies	2,775	3,000	3,100	3,100
Services & Charges	191,381	210,214	226,945	226,945
	3,122,412	3,145,507	3,816,202	3,816,202
<b>GENERAL EXPENSE DIVISION/GENERAL FUND</b>				
Personnel	10,727,499	10,835,888	10,520,244	10,536,676
Supplies	1,175	261,511	2,000	2,000
Services & Charges	6,429,543	7,220,531	5,619,275	5,571,209
Capital Outlay	78,062	142,250	150,000	150,000
Transfers	15,977			
	17,252,256	18,460,180	16,291,519	16,259,885
<b>GOLF BOND DEBT SERVICE</b>				
Debt Service	379,466	376,848	378,783	378,783
<b>HEALTH CARE FUND</b>				
Supplies	3,464	5,500	5,280	5,280
Services & Charges	436			
Capital Outlay-Equipment				
	3,900	5,500	5,280	5,280
<b>HIGHWAY USER ALLOC. BONDS</b>				
Debt Service	3,631,356	3,631,359	4,306,882	4,306,882
<b>INTERFUND TRANSFERS DIVISION/GENERAL FUND</b>				
Services & Charges				
Engineering Services	393,303	203,303	203,303	203,303
Transfers				
City Match Federal Programs	35,843	32,698	33,709	33,709
City Share of Aging	2,410,963	2,395,035	2,223,821	2,223,821
City Share of Health	4,050,182	3,935,267	3,803,809	3,803,809
City Share of StarTran	6,121,566	5,881,587	4,961,422	4,961,422
City Share of Animal Control	371,703	447,594	499,364	499,364
City Share of Communication	1,912,582	2,163,999	2,198,335	2,198,335
City Share - WIA	105,229	88,091	79,149	79,149
City Share - Lifetime Health	120,172			
City Share - Building & Safety	527,473	845,675	900,893	900,893
City Share - Auditorium	525,000	575,000	642,000	642,000
	16,574,016	16,568,249	15,545,805	15,545,805

**F.Y. 2009-10  
MISCELLANEOUS BUDGETS  
EXPENDITURE SUMMARY**

<b>DIVISION/FUND</b>	<b>2007-08 ACTUAL EXPENDED</b>	<b>2008-09 BUDGET</b>	<b>2009-10 MAYOR RECOM.</b>	<b>2009-10 COUNCIL ADOPTED</b>
<b>KENO FUND</b>				
Services & Charges	1,271,926	1,241,297	1,206,297	1,206,297
Transfers	<u>325,180</u>	<u>1,895,638</u>	<u>1,880,343</u>	<u>1,880,343</u>
Total KENO	1,597,106	3,136,935	3,086,640	3,086,640
<b>LONG TERM DISABILITY</b>				
Transfers	<u>4,370</u>	<u>4,632</u>		
<b>MIRF BOND DEBT</b>				
Debt Service		<u>746,210</u>		
<b>SOCIAL SECURITY FUND**</b>				
Personnel				
Regular Salaries	64,886	106,764	112,360	114,745
Social Security	1,961,802	1,998,106	2,021,574	2,021,574
Services & Charges	<u>46,711</u>	<u>57,616</u>	<u>111,861</u>	<u>111,861</u>
	2,073,399	2,162,486	2,245,795	2,248,180
<b>SPECIAL EVENTS DIVISION/GENERAL FUND</b>				
Fourth of July				
Personnel	43,495	45,000	39,376	39,376
Supplies	572	1,500	1,500	1,500
Services & Charges	<u>6,194</u>	<u>6,225</u>	<u>9,750</u>	<u>9,750</u>
	50,261	52,725	50,626	50,626
Lincoln Marathon				
Personnel	15,226	16,000	16,000	16,000
Services & Charges	<u>2,204</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	17,430	18,500	18,500	18,500
Star City Holiday Parade				
Personnel	14,898	16,500	16,000	16,000
Supplies	436	1,500	1,500	1,500
Services & Charges	<u>43,998</u>	<u>57,000</u>	<u>49,500</u>	<u>49,500</u>
	59,332	75,000	67,000	67,000
<b>SPECIAL ASSESSMENTS REVOLVING FUND</b>				
Transfers	<u>655,248</u>	<u>780,009</u>	<u>782,000</u>	<u>674,000</u>
<b>STREET LIGHT DIVISION/GENERAL FUND</b>				
Services & Charges	1,558,409	1,668,100	1,818,700	1,793,700
Capital Outlay - Improvements	2,110,313	2,029,684	1,990,438	1,990,438
Debt Service	<u>1,257,033</u>	<u>1,700,824</u>	<u>1,992,500</u>	<u>1,992,500</u>
	4,925,755	5,398,608	5,801,638	5,776,638
<b>TAX ALLOCATION PROJECTS DEBT SERVICE FUND</b>				
Debt Service	<u>1,046,650</u>	<u>1,086,571</u>	<u>1,382,638</u>	<u>1,382,638</u>
<b>UNEMPLOYMENT COMPENSATION FUND***</b>				
Personnel	<u>45,395</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
<b>WILLARD COMMUNITY CENTER</b>				
Services & Charges	<u>23,237</u>	<u>25,000</u>		

\* Existing balances will be used to fund \$999,231 of the Bond Interest & Redemption Fund budget.

\*\* Existing balances will be used to fund \$822,733 of the Social Security Fund budget.

\*\*\* Existing balances will be used to fund the entire Unemployment Compensation Fund budget, as in prior years.

\*\*\*\* EMS Enterprise Fund will contribute \$186,000 to the City contribution to the Police & Pension Fund.

Revenue from 12b-1 rebates will fund \$24,000 for education expenses for Police & Fire Pension Committee members.

Existing balances will be used to fund \$65,220 of the Police & Fire Pension Fund budget.

CITY OF LINCOLN, NEBRASKA  
BOND STATEMENT  
AUGUST 31, 2009

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
<b>GENERAL BONDS:</b>							
Various Purpose 1999A	03/01/99	21,800,000	4.462086900	Ser. '00 to '19	09	S.A. F & A	13,205,000
Various Purpose 1999B	03/01/99	8,220,000	3.812267000	Ser. '99 to '11	07	S.A. O & A	1,160,000
Storm Sewer & Drainage	05/29/02	7,500,000	4.698895800	Ser. '04 to '20	10	S.A. J & D	6,090,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	3.522738800	Ser. '03 to '23	13	S.A. D & J	10,855,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	3.758363500	Ser.' 05 to '17	15	S.A. D & J	4,870,000
Storm Sewer Bonds	05/25/05	9,950,000	3.913154800	Ser. '05 to '25	15	S.A. J & D	8,465,000
Stormwater Drainage Flood Mgmt.	06/27/07	8,295,000	4.829286800	Ser. '08 to '27	17	S.A. J & D	7,795,000
Total General Bonds							<u>52,440,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	4.478572200	Ser. '04 to '23	14	S.A. M & N	34,080,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	4.131670900	Ser. '07 to '27	17	S.A. M & N	25,305,000
							<u>59,385,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	3.289012000	Ser. '04 to '15	09	S.A. F & A	<u>1,225,000</u>
Certificates of Participation (Street Lights) 2005	08/15/05	1,785,000	3.582728600	Ser. '05 to '15	11	S.A. F & A	1,135,000
Certificates of Participation (Street Lights) 2006	03/15/06	3,060,000	3.765886100	Ser. '06 to '16	12	S.A. M & S	2,245,000
Certificates of Participation (Street Lights) 2007	03/28/07	5,500,000	3.695826900	Ser. '08 to '17	13	S.A. M & S	4,540,000
Certificates of Participation (Street Lights) 2008	04/15/08	3,495,000	3.550960600	Ser. '08 to '18	14	S.A. M & S	3,155,000
Certificates of Participation (Street Lights) 2009	04/15/09	2,500,000	2.918296700	Ser. '09 to '19		S.A. M & S	2,500,000
Total Cert. Of Part. (St. Lights)							<u>13,575,000</u>
Total General Obligation Bonds							<u>126,625,000</u>
<b>TAX ALLOCATION BONDS:</b>							
Lincoln Mall Series 2004	04/06/04	1,035,000	2.712197900	Ser. '04 to '11	09	S.A. J & D	420,000
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	4.371299700	Ser. '04 to '15	11	S.A. J & D	3,750,000
Liberty Village	08/15/05	365,035	4.750000000	Ser. '06 to '18	Anytime	S.A. F & A	270,573
Thunderstone Series 2006	10/01/06	288,368	5.100000000	Ser. '08 to '15	Anytime	S.A. O & A	247,080
Verizon Series 2007	03/22/07	2,205,000	5.343609000	Ser. '09 to '18	12	S.A. M & N	2,205,000
48th & "O" St. - Southside Series 2007	06/01/07	585,815	5.240000000	Ser. '08 to '21	Anytime	S.A. J & D	577,807
NE Printers/LPD Station Series 2007	06/01/07	388,015	5.240000000	Ser. '07 to '20	Anytime	S.A. J & D	346,157
N. 48th Streetscape Series 2007	06/15/07	369,230	5.400000000	Ser. '07 to '14	Anytime	S.A. J & D	284,713
David Wood Series 2008	07/15/08	42,200	4.660000000	Ser. '10 to '21	Anytime	S.A. J & J	42,200
Salvation Army/The Option Series 2008	07/15/08	474,245	4.660000000	Ser. '09 to '27	Anytime	S.A. J & J	428,964
Turbine Flats	07/15/08	71,270	4.660000000	Ser. '10 to '22	Anytime	S.A. J & J	71,270
48th & "O" - North Side Series 2008	08/01/08	546,822	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	531,905
Washington Square Series 2008	08/01/08	200,000	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	194,293
Total Tax Allocation Bonds							<u>9,369,962</u>
<b>REVENUE BONDS:</b>							
Water Revenue	11/22/02	50,690,000	4.892638700	Ser. '02 to '22	12	S.A. F & A	25,700,000
Water Revenue	11/15/04	40,000,000	4.620058800	Ser. '04 to '25	14	S.A. F & A	35,160,000
Total Water Revenue Bonds							<u>60,860,000</u>
Sanitary Sewer Revenue and Refunding	07/16/03	55,000,000	4.426462400	Ser. '04 to '28	13	S.A. J & D	45,485,000
Sanitary Sewer Revenue	06/15/05	18,000,000	4.430278300	Ser. '06 to '30	16	S.A. J & D	16,030,000
Sanitary Sewer Revenue	04/04/07	20,460,000	4.326259600	Ser. '08 to '28	18	S.A. J & D	19,590,000
Total Sanitary Sewer Revenue Bonds							<u>81,105,000</u>
Parking Revenue							
Series A	08/18/99	6,815,000	5.182559900	Ser. '99 to '09	09	S.A. F & A	0
	08/18/99	6,695,000	5.182559900	Term '09 to '14	09	S.A. F & A	6,695,000
Parking Revenue	12/18/01	4,360,000	4.783756400	Ser. '02 to '17	11	S.A. F & A	2,475,000
	12/18/01	1,640,000	4.783756400	Term '18 to '21	11	S.A. F & A	1,640,000
Total Parking Revenue Bonds							<u>10,810,000</u>

CITY OF LINCOLN, NEBRASKA  
BOND STATEMENT  
AUGUST 31, 2009

	<u>Dated</u>	<u>Amount</u>	<u>Average Interest Rate</u>	<u>How Due</u>	<u>Option</u>	<u>Interest Date</u>	<u>Outstanding</u>
Solid Waste Management Revenue	08/03/06	4,000,000	4.123951100	Ser. '07 to '21	14	S.A. F & A	<u>3,430,000</u>
Golf Course Revenue	11/27/01	3,165,000	3.660032500	Ser. '01 to '11	08	S.A. F & A	<u>715,000</u>
M.I.R.F. (F Street Recreation Center)	06/13/00	3,200,000	5.047003800	Ser. '00 to '09	05	S.A.F & A	<u>0</u>
Antelope Valley Project	02/27/02	11,080,000	4.499071430	Ser. '02 to '16	12	S.A. M & S	<u>7,265,000</u>
Antelope Valley Parks Project (KENO)	04/15/08	4,005,000	3.038596000	Ser. '08 to '12	NA	S.A. M & S	<u>3,115,000</u>
Electric System Revenue Bonds	02/15/98						
Series A		45,560,000	4.724900000	Ser. '98 to '18	08	S.A. M & S	0
Electric Revenue-Series 2001	08/15/01	141,150,000	4.892700000	Ser. '06 to '20	11	S.A. M & S	0
Electric Revenue & Refunding-Series 2002 (1993 Bonds Refund Portion)	10/01/02	127,830,000	3.404700000	Ser. '04 to '25	13	S.A. M & S	82,930,000
Electric Revenue & Refunding-Series 2002 (CP Retirement Portion)	10/01/02	20,360,000	4.734000000	Ser. '04 to '25	13	S.A. M & S	20,360,000
Electric Revenue & Refunding-Series 2003 (1993 Bonds Refund Portion)	10/01/03	30,725,000	3.395000000	Ser. '04 to '26	14	S.A. M & S	22,095,000
Electric Revenue & Refunding-Series 2003	10/01/03	62,320,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	62,320,000
Electric Revenue & Refunding-Series 2003	10/01/03	33,265,000	4.900000000	Term 2028	14	S.A. M & S	33,265,000
Electric Revenue-Series 2005	10/01/05	61,290,000	4.736800000	Ser. '29 to '32	15	S.A. M & S	61,290,000
Electric Revenue-Series 2005	10/01/05	53,710,000	4.736800000	Term 2035	15	S.A. M & S	53,710,000
Electric Revenue-Series 2007A	05/15/07	18,745,000	4.568600000	Ser. '21 to '29	17	S.A. M & S	18,745,000
Electric Revenue-Series 2007A	05/15/07	81,850,000	4.736800000	Term '34 & '35	17	S.A. M & S	81,850,000
Electric Revenue-Series 2007B	05/15/07	164,485,000	4.089000000	Ser. '09 to '20	17	S.A. M & S	<u>164,485,000</u>
Total Electric Revenue Bonds							<u>601,050,000</u>
Total Revenue Bonds							<u>768,350,000</u>
<b>GRAND TOTAL ALL BONDS</b>							<u>904,344,962</u>

CITY OF LINCOLN, NEBRASKA  
SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS

	Dated	Amount	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015
<b>GENERAL BONDS:</b>								
Various Purpose 1999A	03/01/99	21,800,000	1,065,000	1,115,000	1,165,000	1,220,000	1,275,000	1,335,000
Various Purpose 1999B	03/01/99	8,220,000	635,000	265,000	260,000			
Storm Sewer & Drainage	05/29/02	7,500,000	315,000	330,000	345,000	360,000	375,000	395,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	965,000	965,000	965,000	965,000	970,000	970,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	475,000	480,000	495,000	525,000	540,000	560,000
Storm Sewer	05/25/05	9,950,000	395,000	410,000	425,000	440,000	455,000	470,000
Stormwater Drainage	06/27/07	8,295,000	260,000	270,000	330,000	345,000	360,000	370,000
Total General Bonds			<u>4,110,000</u>	<u>3,835,000</u>	<u>3,985,000</u>	<u>3,855,000</u>	<u>3,975,000</u>	<u>4,100,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	715,000	1,400,000	1,810,000	1,900,000	1,995,000	2,100,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	1,015,000	1,050,000	1,085,000	1,125,000	1,165,000	1,210,000
Total Highway Alloc. Bonds			<u>1,730,000</u>	<u>2,450,000</u>	<u>2,895,000</u>	<u>3,025,000</u>	<u>3,160,000</u>	<u>3,310,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	190,000	195,000	200,000	205,000	215,000	220,000
Certificates of Participation (St. Lights) 2005	08/15/05	1,785,000	175,000	180,000	185,000	190,000	200,000	205,000
Certificates of Participation (St. Lights) 2006	03/15/06	3,060,000	290,000	295,000	310,000	320,000	330,000	345,000
Certificates of Participation (St. Lights) 2007	03/28/07	5,500,000	500,000	515,000	535,000	555,000	575,000	595,000
Certificates of Participation (St. Lights) 2008	04/15/08	3,520,000	325,000	325,000	345,000	335,000	340,000	355,000
Certificates of Participation (St. Lights) 2009	04/15/09	2,500,000	245,000	230,000	235,000	240,000	245,000	250,000
Total Cert. Of Participation (St. Lights)			<u>1,535,000</u>	<u>1,545,000</u>	<u>1,610,000</u>	<u>1,640,000</u>	<u>1,690,000</u>	<u>1,750,000</u>
Total General Obligation Bonds			<u>7,565,000</u>	<u>8,025,000</u>	<u>8,690,000</u>	<u>8,725,000</u>	<u>9,040,000</u>	<u>9,380,000</u>
<b>TAX ALLOCATION BONDS:</b>								
Lincoln Mall Series 2004	04/06/04	1,035,000	130,000	130,000	160,000			
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	425,000	445,000	465,000	485,000	515,000	540,000
Liberty Village	08/15/05	365,035	26,520	27,795	29,131	30,531	31,998	33,536
Thunderstone Series 2006	10/01/06	288,368	28,551	30,026	31,576	33,207	34,923	36,726
Verizon Series 2007	03/22/07	2,205,000	175,000	185,000	190,000	200,000	210,000	225,000
48th & "O" St - South Side Series 2007	06/01/07	585,815	7,021	9,278	11,750	14,452	17,401	20,615
NE Printers/LPD Station	06/01/07	388,015	22,610	23,810	25,074	26,406	27,808	29,284
N. 48th Streetscape	06/01/07	369,230	45,759	48,263	50,905	53,690	56,629	29,466
David Wood Series 2008	07/15/08	42,200	2,708	2,836	2,970	3,110	3,256	3,410
Salvation Army/The Option Series 2008	07/15/08	474,245	47,416	49,651	51,991	54,442	57,009	59,697
Turbine Flats Series 2008	07/15/08	71,270	4,262	4,463	4,673	4,893	5,124	5,366
48th & "O" Northside Series 2008	08/01/08	546,822	30,874	32,314	33,821	35,398	37,048	38,776
Washington Square Series 2008	08/01/08	200,000	11,811	12,362	12,938	13,542	14,173	14,834
Total Tax Allocation Bonds			<u>957,532</u>	<u>1,000,798</u>	<u>1,069,829</u>	<u>954,671</u>	<u>1,010,369</u>	<u>1,036,710</u>
<b>REVENUE BONDS:</b>								
Water Revenue	11/22/02	50,690,000	5,000,000	5,230,000	3,560,000	960,000	1,000,000	1,045,000
Water Revenue	11/15/04	40,000,000	1,050,000	1,080,000	1,820,000	1,885,000	1,950,000	2,020,000
Total Water Revenue Bonds			<u>6,050,000</u>	<u>6,310,000</u>	<u>5,380,000</u>	<u>2,845,000</u>	<u>2,950,000</u>	<u>3,065,000</u>
Sanitary Sewer Revenue	07/16/03	55,000,000	1,660,000	1,710,000	1,770,000	1,825,000	1,890,000	1,960,000
Sanitary Sewer Revenue	06/15/05	18,000,000	505,000	525,000	540,000	560,000	580,000	605,000
Sanitary Sewer Revenue	04/04/07	20,460,000	530,000	550,000	570,000	595,000	615,000	640,000
Total Sanitary Sewer Revenue Bonds			<u>2,695,000</u>	<u>2,785,000</u>	<u>2,880,000</u>	<u>2,980,000</u>	<u>3,085,000</u>	<u>3,205,000</u>
Parking Revenue								
Series A	08/18/99	6,815,000						
	08/18/99	6,695,000	1,170,000	1,235,000	1,305,000	1,375,000	1,610,000	
Parking Revenue	12/18/01	4,360,000	265,000	275,000	285,000	300,000	315,000	330,000
	12/18/01	1,640,000						
Total Parking Revenue Bonds			<u>1,435,000</u>	<u>1,510,000</u>	<u>1,590,000</u>	<u>1,675,000</u>	<u>1,925,000</u>	<u>330,000</u>
Solid Waste Management Revenue	08/03/06	4,000,000	200,000	210,000	220,000	225,000	235,000	245,000
Golf Course Revenue	11/27/01	3,165,000	350,000	365,000				
Antelope Valley Parks Project	04/15/08	4,000,000	905,000	930,000	1,280,000			
Antelope Valley Project	02/27/02	11,800,000	660,000	685,000	710,000	740,000	780,000	815,000
Electric System Revenue-Series A	02/15/98	45,560,000						
Electric Revenue & Refunding-Series 2002	10/01/02	148,190,000	10,560,000	11,070,000	11,620,000	12,000,000	12,575,000	13,510,000
Electric Revenue & Refunding-Series 2003	10/01/03	126,310,000	3,045,000	3,170,000	3,295,000	3,405,000	3,570,000	3,830,000
Electric Revenue-Series 2005	10/01/05	115,000						
Electric Revenue-Series 2007A	05/15/07	100,595,000						
Electric Revenue-Series 2007B	05/15/07	164,485,000	3,395,000	3,580,000	3,765,000	4,205,000	4,450,000	4,280,000
Total Electric Revenue Bonds			<u>17,000,000</u>	<u>17,820,000</u>	<u>18,680,000</u>	<u>19,610,000</u>	<u>20,595,000</u>	<u>21,620,000</u>
Total Revenue Bonds			<u>29,295,000</u>	<u>30,615,000</u>	<u>30,740,000</u>	<u>28,075,000</u>	<u>29,570,000</u>	<u>29,280,000</u>
<b>GRAND TOTAL ALL BONDS</b>			<u>37,817,532</u>	<u>39,640,798</u>	<u>40,499,829</u>	<u>37,754,671</u>	<u>39,620,369</u>	<u>39,696,710</u>

CITY OF LINCOLN, NEBRASKA  
SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS

	Dated	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015
<b>GENERAL BONDS:</b>							
Various Purpose 1999A	03/01/99	606,713	561,983	514,038	462,778	408,488	349,838
Various Purpose 1999B	03/01/99	35,065	16,549	5,525			
Storm Sewer & Drainage	05/29/02	280,106	266,596	252,037	236,390	219,853	202,528
Refunding 2003 & Storm Sewer Bonds	07/08/03	376,494	351,163	324,143	295,193	265,278	233,753
Storm Sewer Refunding Bonds	05/03/05	174,805	160,121	144,638	125,438	102,806	81,251
Storm Sewer Bonds	05/25/05	325,613	311,788	297,438	282,562	267,163	251,238
Storm Water Drainage Flood Mgmt.	06/27/07	379,750	366,750	353,250	336,750	319,500	301,500
Total General Bonds		<u>2,178,546</u>	<u>2,034,950</u>	<u>1,891,069</u>	<u>1,739,111</u>	<u>1,583,088</u>	<u>1,420,108</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	1,537,013	1,491,288	1,411,038	1,318,288	1,220,913	1,118,538
Highway Alloc. Bonds Ser. 2006	11/15/06	1,039,869	999,269	957,269	913,869	868,869	822,269
		<u>2,576,882</u>	<u>2,490,557</u>	<u>2,368,307</u>	<u>2,232,157</u>	<u>2,089,782</u>	<u>1,940,807</u>
Certificates of Participation (Fire/Trucks/911)	08/15/04	43,145	37,350	30,915	24,015	16,533	8,470
Certificates of Participation (Street Lights) 2005	08/15/05	41,245	35,383	29,083	22,423	15,393	7,893
Certificates of Participation (Street Lights) 2006	03/15/06	84,381	74,231	63,538	51,913	39,913	27,125
Certificates of Participation (Street Lights) 2007	03/28/07	166,994	149,494	130,825	111,431	91,313	69,750
Certificates of Participation (Street Lights) 2008	04/15/08	108,650	98,900	89,150	78,800	67,075	56,875
Certificates of Participation (Street Lights) 2009	44/15/09	56,199	62,456	56,706	51,125	45,425	39,300
Total Cert. Of Participation (St. Lights)		<u>457,469</u>	<u>420,464</u>	<u>369,302</u>	<u>315,692</u>	<u>259,119</u>	<u>200,943</u>
Total General Obligation Bonds		<u>5,256,042</u>	<u>4,983,321</u>	<u>4,659,593</u>	<u>4,310,975</u>	<u>3,948,522</u>	<u>3,570,328</u>
<b>TAX ALLOCATION BONDS:</b>							
Lincoln Mall Series 2004	04/06/04	10,807	7,070	2,560			
Multi-Plex/Old Federal Building Series 2004	04/07/04	159,444	142,575	123,678	102,768	79,753	54,825
Liberty Village	08/15/05	12,541	11,266	9,930	8,530	7,063	5,525
Thunderstone Series 2006	10/01/06	9,906	8,311	6,633	4,869	3,014	4,066
Vverizon Series 2007	03/22/07	111,957	102,911	93,395	83,400	72,790	61,424
48th & "O" St. - South Side	06/01/07	30,198	29,802	29,284	28,634	27,839	26,887
NE Printers/LPD Station	06/01/07	17,846	16,646	15,382	14,051	12,649	11,173
N. 48th Streetscape	06/01/07	14,765	12,261	9,619	6,833	3,895	795
David Wood Series 2008	07/15/08	1,935	1,808	1,674	1,534	1,387	1,234
Salvation Army/The Option Series 2008	07/15/08	19,444	17,208	14,868	12,417	9,850	7,163
Turbine Flats Series 2008	07/15/08	3,272	3,071	2,861	2,641	2,410	2,168
48th & "O" - North Side Series 2008	08/01/08	24,169	22,729	21,223	19,645	17,995	16,207
Washington Square Series 2008	08/01/08	8,822	8,272	7,695	7,092	6,460	5,799
Total Tax Allocation Bonds		<u>425,106</u>	<u>383,930</u>	<u>338,802</u>	<u>292,414</u>	<u>245,105</u>	<u>197,266</u>
<b>REVENUE BONDS:</b>							
Water Revenue	11/22/02	1,230,145	993,120	743,703	577,327	539,888	494,888
Water Revenue	11/15/04	1,643,532	1,609,407	1,571,606	1,480,606	1,386,356	1,288,856
Total Water Revenue Bonds		<u>2,873,677</u>	<u>2,602,527</u>	<u>2,315,309</u>	<u>2,057,933</u>	<u>1,926,244</u>	<u>1,783,744</u>
Sanitary Sewer Revenue and Refunding	07/16/03	2,186,194	2,103,194	2,043,344	1,976,969	1,903,969	1,809,469
Sanitary Sewer Revenue	06/15/05	711,563	691,363	670,363	643,362	615,363	586,363
Sanitary Sewer Revenue	04/04/07	833,688	812,488	790,488	767,688	743,888	719,288
Total Sanitary Sewer Revenue Bonds		<u>3,731,445</u>	<u>3,607,045</u>	<u>3,504,195</u>	<u>3,388,019</u>	<u>3,263,220</u>	<u>3,115,120</u>
Parking Revenue Series A	08/18/99						
		359,856	296,969	230,588	160,444	86,538	
Parking Revenue	12/18/01	198,663	187,400	175,438	162,612	149,113	134,544
Total Parking Revenue Bonds		<u>558,519</u>	<u>484,369</u>	<u>406,026</u>	<u>323,056</u>	<u>235,651</u>	<u>134,544</u>
Solid Waste Management Revenue	08/03/06	140,425	132,425	124,025	115,225	106,225	96,825
Golf Course Revenue	11/27/01	28,783	14,783				
Antelope Valley Parks Project	04/15/08	93,450	66,300	38,400			
Antelope Valley Project	02/27/02	325,640	299,235	270,980	237,925	199,925	162,088
Electric Revenue & Refunding-Series 2002	10/01/02	5,165,000	4,637,000	4,083,000	3,502,000	2,902,000	2,273,000
Electric Revenue & Refunding-Series 2003	10/01/03	5,610,000	5,488,000	5,361,000	5,196,000	5,026,000	4,847,000
Electric Revenue-Series 2005	10/01/05	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000
Electric Revenue-Series 2007A	05/15/07	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000
Electric Revenue-Series 2007B	05/15/07	8,007,000	7,838,000	7,659,000	7,470,000	7,260,000	7,038,000
Total Electric Revenue Bonds		<u>28,947,000</u>	<u>28,128,000</u>	<u>27,268,000</u>	<u>26,333,000</u>	<u>25,353,000</u>	<u>24,323,000</u>
Total Revenue Bonds		<u>36,698,939</u>	<u>35,334,684</u>	<u>33,926,935</u>	<u>32,455,158</u>	<u>31,084,265</u>	<u>29,615,321</u>
<b>GRAND TOTAL ALL BONDS</b>		<u>42,380,087</u>	<u>40,701,935</u>	<u>38,925,330</u>	<u>37,058,547</u>	<u>35,277,892</u>	<u>33,382,915</u>

**F.Y. 2009-10  
GENERAL EXPENSE  
EXPENDITURE SUMMARY**

	<b>ACTUAL 2007-08</b>	<b>BUDGET 2008-09</b>	<b>MAYOR RECOM. 2009-10</b>	<b>COUNCIL ADOPTED 2009-10</b>
<b>PERSONNEL</b>				
Health & Accident Insurance	8,030,285	7,924,705	7,504,364	7,516,130
Dental Insurance	395,707	437,748	494,091	494,451
Life Insurance	58,273	63,165	62,738	62,796
StarTran Passports	2,940	7,200	7,200	7,200
Retirement (net after forfeitures)	1,644,566	1,755,200	1,900,373	1,903,841
Employee Assistance Program	32,663	44,700	44,700	44,700
Post Employment Health Plan	563,065	603,170	514,166	514,946
<b>SUBTOTAL PERSONNEL</b>	<b>10,727,499</b>	<b>10,835,888</b>	<b>10,527,632</b>	<b>10,544,064</b>
<b>SUPPLIES</b>				
Audio Visual Supplies	26			
Fuel & Oil		260,011		
Media/Publications	140			
Other Operating Supplies	1,009	1,500	2,000	2,000
<b>SUBTOTAL SUPPLIES</b>	<b>1,175</b>	<b>261,511</b>	<b>2,000</b>	<b>2,000</b>
<b>OTHER SERVICES &amp; CHARGES</b>				
Miscellaneous Contractual	101,694	70,000	140,000	90,000
Auditing Service	75,035	189,000	84,000	84,000
Consultant Services	181,884	85,000	85,000	85,000
Data Processing Service	263,674	251,200	280,000	280,000
Data Processing Systems Development	543,182	474,200	585,019	585,019
Data Processing - CJIS	19,407	40,280	33,408	33,408
Delivery Service	2,640	2,900	2,900	2,900
Demolition of Bldgs.	78	30,000	30,000	30,000
Engineering Services	5,329			
Legal Services	14,687			
Lobbyist Service	59,095	85,000	85,000	60,000
Shared Services - Corrections	1,525,301	1,700,000	525,000	520,864
Shared Services - Human Services Admin.	115,044	119,265	125,228	127,348
Shared Services - Civil Defense	203,898	211,530	222,107	227,807
Shared Services - Pre-trial Diversion	35,000	35,000	36,750	35,000
Shared Services - Public Defender	154,921	162,667	170,800	170,800
211 Central Information		2,500	2,500	2,500
Asian Community & Cultural Center	9,850	10,000	10,000	10,000
CASA for Lancaster Co.	11,081			
Cornhusker Place	270,095	273,890	284,600	284,600
CSI (Com. Serv. Initiative) Lincoln		45,000	45,000	45,000
El Centro de las Am	12,000	10,000	10,000	10,000
Family Violence Council		26,259	26,259	26,259
Fresh Start	12,313	12,500	12,500	12,500
Indian Center		5,000	5,000	5,000
Lighthouse	10,342	25,000	25,000	25,000
Lincoln Action Program	40,000			
Lincoln Arts Council	32,558	32,854	42,854	42,854
Lincoln-Lanc. Council on Alcohol & Drugs		37,000	37,000	37,000
Lincoln Literacy	7,388	10,000	10,000	10,000
Madonna Transportation Program	12,928	26,000	26,000	26,000
Malone Community Center	34,475	35,000	35,000	35,000
Matt Talbot		10,000	10,000	10,000
Human Serv. Fed.	50,000			
Voices of Hope	58,064	22,500	22,500	22,500
Friendship Home	185,663	189,362	189,362	189,362
Willard Community Center	7,388	7,388		

**F.Y. 2009-10  
GENERAL EXPENSE  
EXPENDITURE SUMMARY**

	<b>ACTUAL 2007-08</b>	<b>BUDGET 2008-09</b>	<b>MAYOR RECOM. 2009-10</b>	<b>COUNCIL ADOPTED 2009-10</b>
Heartland Big Brothers/Big Sisters	16,006			
Cornhusker State Games/Nebr. Sports Council	8,333	10,000	10,000	10,000
Miscellaneous Subgrantees	1,000	15,000	45,000	70,000
United Way of Lincoln	2,500			
Youth Assessment Center		50,000	50,000	50,000
City-wide Payroll System	49,976	57,600	56,000	56,000
Oracle Financial System Development	176,266	250,500	209,000	209,000
Shared Services - Case Mgmt.	34,655	34,655	36,388	36,388
Shared Services - Youth Pre-Trial Diversion	35,000	35,000	36,750	36,750
Web Development	10,520	35,000	35,000	35,000
State Fair Subsidy	305,083	295,000	160,000	160,000
Municipal Band Concerts	10,000	10,000	9,000	9,000
School Age Programs	77,500	127,500	110,000	110,000
Meals & Parking	95			
Printing	11,973	10,844	11,000	11,000
General Liability		4,629		
Miscellaneous Insurance	7,464			
Property	4,371		4,454	4,454
Miscellaneous Insurance Floater	117			
Electricity	2,944	263,000	5,000	5,000
Telephone	1,921	3,500	3,000	3,000
Water	2,674	6,500	5,000	5,000
City Share of Lincoln Ctr. Maint.	232,587	280,508	280,508	280,508
Equipment Maintenance Contracts	552	600	600	600
Minor Bldg. Imp. (Bldg. Com. Maint.)	366,000	353,500	303,500	303,500
Other Equipment Maintenance and Repair	18,345	25,000	25,000	25,000
Problem Resolution Team	500	10,000	10,000	10,000
Graffiti Abatement		25,000	25,000	25,000
Advertising	12	2,500	2,500	2,500
Committee Expense		1,000	1,000	1,000
Election Expense	48,362	190,000	55,000	55,000
LPED/roller skating promotion	530,000	500,000	535,000	535,000
Court & Litigation Costs	93,264	95,000	95,000	95,000
Memberships & Subscriptions	75,288	78,000	78,000	78,000
Public Relations	5,923	2,000	2,000	2,000
Refunds	53			
Reimbursements	50			
Fees Paid to State of Nebraska	97			
Charge Card Fees	3,633	8,400	8,400	8,400
Presentation/Training Materials	1,048	4,000	4,000	4,000
Witness Fees	5,586	18,000	10,000	10,000
Building/Miscellaneous Permits	11,002	9,000	9,000	9,000
Property Taxes	486	3,000	3,000	3,000
Impact Fee (Low Income)	47,301	170,000	120,000	120,000
Impact Fee (Economic. Dev.)	176,042		60,000	60,000
<b>SUBTOTAL OTHER SER. &amp; CHARGES</b>	<u>6,429,543</u>	<u>7,220,531</u>	<u>5,611,887</u>	<u>5,563,821</u>
<b>CAPITAL OUTLAY-EQUIPMENT</b>				
Data Processing Equipment	76,416	92,250	100,000	100,000
<b>SUBTOTAL-EQUIPMENT</b>	<u>76,416</u>	<u>92,250</u>	<u>100,000</u>	<u>100,000</u>
<b>CAPITAL OUTLAY-IMPROVEMENTS</b>	<u>1,646</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>TRANSFERS</b>	<u>15,977</u>			
<b>GRAND TOTAL</b>	<u><u>17,252,256</u></u>	<u><u>18,460,180</u></u>	<u><u>16,291,519</u></u>	<u><u>16,259,885</u></u>

**GENERAL FUND BUDGET REQUEST  
STREET LIGHTSYSTEM OPERATION AND MAINTENANCE  
TO LINCOLN ELECTRIC SYSTEM**  
City Fiscal Year of 9/1/09 - 8/31/10  
(Dollars rounded to nearest \$100)

	Killowatt-Hours	<u>2009-10</u>	<u>2008-09</u>	Increase/ (Decrease)	Percent Change
Estimated energy charge	19,678,200 @ \$0.047525	\$935,200	\$861,600	73,600	8.5%
Estimated maintenance charge		<u>793,500</u>	<u>731,500</u>	<u>62,000</u>	8.5%
Total Estimate		\$1,728,700	\$1,593,100	135,600	8.5%

**TRENDS**

Fiscal Year	Avg. No. Lights	Killowatt- Hours	Budget Request	Actual Billing
1980 - 81	13,740	14,438,400	600,313	704,929
1981 - 82	14,305	13,842,000	884,831	866,260
1982 - 83	14,760	13,275,770	1,017,064	990,583
1983 - 84	15,046	13,029,305	1,128,289	1,080,046
1984 - 85	15,527	13,178,800	1,206,906	1,186,607
1985 - 86	15,894	13,146,900	1,300,050	1,285,443
1986 - 87	16,323	13,498,300	1,391,985	1,384,998
1987 - 88	16,775	13,620,100	1,468,916	1,402,463
1988 - 89	17,110	13,597,300	1,543,268	1,526,643
1989 - 90	17,793	13,831,007	1,637,862	1,639,862
1990 - 91	18,287	13,820,900	1,722,236	1,711,457
1991 - 92	18,827	13,949,700	1,797,500	1,793,258
1992 - 93	19,481	14,325,800	1,917,900	1,946,551
1993 - 94	20,047	14,577,700	2,060,500	2,073,350
1994 - 95	20,579	14,973,500	2,233,600	2,232,054
1995 - 96	21,078	15,333,900	2,374,200	2,373,565
1996 - 97	21,642	15,825,300	2,495,000	2,499,044
1997 - 98	22,056	16,153,900	2,681,000	2,654,509
1998 - 99	22,524	15,712,500	2,833,900	2,835,739
1999 - 00	23,212	16,124,400	2,950,400	2,956,845
2000 - 01	23,807	16,487,900	3,127,100	3,123,039
2001 - 02	24,293	16,738,400	3,225,800	3,197,678
2002 - 03	24,728	17,024,400	3,315,300	3,306,072
2003 - 04	25,346	17,482,800	3,482,600	3,493,423
2004 - 05	26,050	17,903,800	3,635,700	1,365,522 *
2005 - 06	26,778	18,263,500	1,345,700	1,360,066
2006 - 07	27,584	18,912,400	1,431,600	1,476,819
2007 - 08	27,934	19,236,300	1,553,600	1,507,338
2008 - 09	28,216	19,484,900	1,593,100	1,688,628 **
2009 - 10	28,519	19,678,200	1,728,700	

\* City purchased street light system 9/1/04

\*\* Six months actual, six months estimated

PERSHING CENTER  
 OPERATING BUDGET  
 REFLECTS OPTIMAL EVENT BOOKING REQUIRED  
 TO REACH CITY OF LINCOLN SUBSIDY AMOUNT  
 FOR THE FISCAL YEAR 2009-2010

Event Income	
Direct Event Income	
Rental Income	379,140
Service Income	622,353
Service Expenses	<u>(823,423)</u>
Total Direct Event Income	<u>178,070</u>
Ancillary Income	
F & B Concessions	422,852
F & B Catering	24,244
Novelty Sales	<u>36,825</u>
Total Ancillary Income	<u>483,921</u>
Other Event Income	
Ticket Rebates	62,209
Facility Fees	<u>52,485</u>
Total Other Event Income	<u>114,694</u>
Total Event Income	<u>776,685</u>
Other Operating Income	<u>75,400</u>
Adjusted Gross Income	<u>852,085</u>
Operating Expenses	
Employee Salaries and Wages	926,785
Benefits	194,199
Less: Event Labor Allocations	<u>(293,316)</u>
Net Employee Wages and Benefits	827,668
Contracted Services	3,200
General and Administrative	78,145
Operations	19,200
Repair & Maintenance	39,500
Supplies	47,600
Insurance	70,450
Utilities	238,000
Other	3,000
SMG Management Fees	114,000
Equipment/Marketing Fund Transfer	<u>53,322</u>
Total Operating Expenses	1,494,085
Adjusted Net Income (Loss)	<u>(642,000)</u>
City of Lincoln Subsidy	<u>642,000</u>
Net Income (Loss)	<u>0</u>