

**SUBSTITUTE**

Introduce: August 13, 2007

RESOLUTION NO. 84483

WHEREAS, under the provisions of Section 25 and 25a of Article IX of the Charter of the City of Lincoln, the proposed annual budget for the City of Lincoln was submitted on July 9, 2007; and

WHEREAS, under the provisions of Section 26 of Article IX of the City Charter, a public hearing on the proposed budget was held on August 6, 2007 notice thereof having been published in one issue of the Lincoln Journal Star, a newspaper of general circulation in the City, more than five days before such hearing; and

WHEREAS, all necessary changes have been made as to revenue estimates and appropriation items.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lincoln, Nebraska;

1. That pursuant to the provisions of Article IX of the Charter of the City of Lincoln, the budget for the fiscal year beginning September 1, 2007, a copy of which is hereto attached and made a part of this resolution as fully as if set forth verbatim herein, is hereby adopted, and the several sums therein set forth to be raised by the levy of a tax upon all taxable property within the corporate limits of the City of Lincoln, Nebraska, the estimated balances on hand, the miscellaneous receipts and all other funds and receipts are hereby appropriated for the several purposes therein stated. That all money received in any of the aforesaid funds in excess of the estimated balances and receipts set forth in said budget shall be credited to the unappropriated surplus of such funds.
2. That the City Council, by adoption of the Capital Improvement Program on Schedule 5 of this resolution, hereby authorizes the acquisition of all necessary right-of-way, easements, or other interest in land, by purchase if possible, by condemnation if necessary, for those projects included within the first year of said Capital Improvement Program.
3. Pursuant to Section 2 of L.B. 989 passed by the Second Session of the Ninety-Fifth Legislature, the City is authorized to increase budgeted restricted funds by the basic allowable growth percentage of the base (2.5%) and allowable growth due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any personal property valuation over the prior year above 2.5% expressed in dollars and to utilize other lid exemptions authorized in L.B. 989. Such increase is hereby authorized to the extent necessary to generate the revenues to fund the

budget, and any unused restricted funds authority is hereby authorized to be carried forward to future budget years.

4. Upon affirmative vote by more than 75% of the City Council restricted funds for Fiscal Year 2007-08 shall be increased by an additional one percent (1%) as provided by Neb. Rev. Stat. Section 13-519.
5. Pursuant to the agreement for the provision of services related to the emergency medical care system in Lincoln, Nebraska, the annual budget for Emergency Medical Services, Inc. a copy of which is attached hereto, labeled Schedule 6, is hereby approved.
6. There is hereby appropriated all money now credited or which will be credited to any Internal Service Fund, Pension Trust Fund, Permanent Fund, Agency Fund and Enterprise Fund, now or heretofore created, notwithstanding any sum limitations set forth in the budget attached hereto.
7. There is hereby appropriated all money now credited or which will be credited to the following Special Revenue Funds notwithstanding any sum limitation set forth in the budget attached hereto: Parks and Recreation Special Projects Fund, Com. On Aging Gift Trust Fund, Charles Gere Library Fund, Lillian Polley Trust, Aviation Promotion Fund as provided in Neb. Rev. Stat. Section 3-504.02 (1991), Building and Safety Fund, Cable Access Television Fund, Disaster Recovery Fund, Impact Fees Fund, Property Tax Refund Fund, Social Security Fund, Snow Removal Fund, Title V Clean Air Fund, Unemployment Compensation Fund, Advance Acquisition Fund as provide in Article IXB, Section 12 of the City Charter, 911 Communication Fund, Tax Sale Revolving Fund
8. There is hereby appropriated all money received or to be received from the County of Lancaster, the State of Nebraska, or the United States, as well as from any grants, donations, or contributions received for public purposes and the interest earned thereon, notwithstanding any sum limitations set forth in the budget attached hereto.
9. There is hereby appropriated all money received from the interest income on the investments of all authorized bond issue proceeds including bond anticipation notes for the purposes for which said bonds and notes have been authorized to be issued, notwithstanding any sum limitations set forth in the budget attached hereto.
10. There is hereby appropriated all money now credited or which will be credited to the Vehicle Tax Construction Fund created by Section 3.20.220 of the L.M.C. (Vehicle Tax for street improvements) notwithstanding any sum limitation set forth in the budget attached hereto.
11. All receipts for on street parking meter collections are pledged toward the payment of bonds assigned for payment from the Parking Revenue Fund. Parking meter receipts in excess of those required to meet provisions of the bond covenants shall be credited to the General Fund up to the amounts budgeted.
12. There is hereby appropriated all money now credited or which will be credited to the Parking Lot Revolving Fund to be used for designing, acquiring, constructing, maintaining,

repairing, regulating, supervising and policing of City owned parking lots and facilities in accordance with L.M.C. Chapter 10.34 and Chapter 10.36, notwithstanding any sum limitations set forth in the budget attached hereto.

13. There is hereby appropriated to the Street Construction Fund all monies received as the City's share of the Highway Allocation Fund and the Grade Crossing Protection Fund, together with any other Federal, State, and County funds, received for street construction purposes, any reimbursements and matching funds, including Federal Road Funds, all of which monies are hereby appropriated and reappropriated for all purposes as authorized by State laws pertaining to such funds, notwithstanding any sum limitations set forth in the budget attached hereto.
14. There is hereby appropriated in the Special Assessment Revolving Fund all monies in said fund for expenditures as authorized by Article VIII of the City Charter, Section 10a and all money received to the credit of the Special Assessment Revolving Fund including bond proceeds, grants, donations, special assessment collections, and City participation deemed necessary by the City Council, notwithstanding any sum limitations set forth in the budget attached hereto.
15. There is hereby appropriated all money now credited or which will be credited to the Arbitrage Rebate Fund, notwithstanding any sum limitation set forth in the budget attached hereto.
16. There is hereby appropriated KENO proceeds for mandated payments, and 1% for administrative fees.
17. There is hereby appropriated all monies now credited or which will be credited to the Community Improvement Financing Fund and all Tax Allocation Bond Debt Service funds, notwithstanding any sum limitations set forth in the budget attached hereto.
18. There is hereby levied upon all taxable property within the corporate limits of the City of Lincoln, Nebraska, upon each one hundred dollars of approximate market value thereof, taxes in an amount sufficient to generate funds for the purposes and in the amounts hereinafter named, to-wit:

	<u>Appropriated Amount-90%</u>	<u>Total Tax As Levied-100%</u>	<u>Per \$100 Market Value</u>
General	\$25,049,413	\$27,832,681	0.17780
Library	\$5,691,768	\$6,324,187	.04040
Social Security	\$1,893,499	\$2,103,888	.01344
Police & Fire Pension	\$2,855,746	\$3,173,051	.02027
Bond and Interest Redemption	\$5,067,645	5,630,717	.03597

19. There is hereby authorized the transfer to the appropriate reserve accounts of all encumbrances, including accrued payroll, for the fiscal year ending August 31, 2007, together with any monies previously so reserved.
20. All previous capital appropriations are hereby continued and reappropriated pursuant to Section 27 of Article IX of the Charter of the City of Lincoln, except the unexpended balance remaining in any fully completed project shall be credited to the unappropriated surplus in the fund from which such project was funded.
21. There is hereby designated and appropriated General Fund cash balances in an amount equal to the debt service falling due during the fiscal year for the Golf Course Revenue Bonds issued in 2001 for the purpose of providing for the payment of the principal and interest on such bonds, as they become due, if and to the extent that amounts credited to the Golf Revenue Fund are insufficient and to the extent that such General Fund cash balances are available.
22. There is hereby designated and appropriated General Fund cash balances to pay operation and maintenance expenses for solid waste management in an amount sufficient to produce net revenues equal to 110% of the annual debt service due and payable in such fiscal year on the Solid Waste Management Revenue Bonds issued in 2006 if and to the extent the net revenues in such fiscal year are less than 125% of the annual debt service due and payable in such fiscal year and to the extent that such General Fund cash balances are available.
23. Per resolution A-82134 passed by the City Council on June 9, 2003 establishing an unreserved fund balance policy for the City, the General Fund unreserved fund balance as of the last audited financial statements as of August 31, 2006 was \$26,859,063. This August 31, 2006 unreserved balance is 23.9% of the General Fund budget for 2007-08 of \$112,426,876 included in this resolution. The August 31, 2006 unreserved balance was 3.9% greater than the 20% goal for such balance set by Resolution A-82134.
24. The pension and FICA benefits for the 27<sup>th</sup> pay period in F.Y. 2005-06 are hereby reappropriated up to the amounts shown on Schedule 7.

25. That the appropriations for the following items be transferred effective August 31, 2007:

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
From: 18002.5856	General Expense/City Share of Downtown Maint.	\$28,500
To: 413536.6137	Urb. Dev. Street Tree Replacement CIP Proj. (also increases 13001.9234 U.D. CIP Transf.)	\$28,500
From: 18001.5989	Contingency	\$153,000
To: 06014.5021	Finance/911 Communications/Salaries (also increases 19001.9226)	\$127,000
13001.5021	Urban Development/Salaries	\$26,000

26. That the cash for the following items be transferred effective August 31, 2007:

From: 10005.9220	Personnel/Risk Mgmt./Workers Comp. Fund	\$20,000
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To:	10011.9140	Personnel/Risk Mgmt./Excess Self Ins. Fund	\$20,000
From:	18022	Tax Sale Revolving Fund	\$718,000
To:	18800	General Fund	\$718,000
From:	78437	2002 Storm Sewer Construction Fund	\$830,000
To:	18008	Bond Interest & Redemption Fund	\$830,000
From:	79130	Snow Removal Fund	\$89,474
To:	18800	General Fund	\$89,474

27. That all remaining cash for the following items be transferred effective August 31, 2007 up to the following amounts:

From:	414107 & 414108	Library CIP Project	\$213,000
	409475 & 409476	Parks & Rec. CIP Project	\$853,000
To:		Bond Interest & Redemption Fund	\$1,066,000

28. That cash and appropriations up to the following amounts for the following items be transferred effective August 31, 2007:

	ACCOUNT NUMBER	DESCRIPTION	AMOUNT
From:	18002.5655	General Expense/Work Study	\$11,388
To:	79115.5021	P.W. & U./Watershed Mgmt.	\$2,500
	02012.5022	Mayor/C.,I.C.	\$3,688
	02014.5021	Mayor/Human Rights	\$5,200
From:	18002.5251	General Expense/Fuel & Oil	\$100,000
To:	79500.5253	StarTran Fleet/Fuel Oper. Vehicles (also increases 19001.9225)	\$33,333
	04025.5251	Police/Police Garage/Fuel & Oil	\$33,333
	79160.5251	P.W. & U/Fleet Services/Fuel & Oil	\$33,334

29. That the following unexpended appropriations are reappropriated effective August 31, 2007 up to the following amounts:

	ACCOUNT NUMBER	DESCRIPTION	AMOUNT
	18002.6069	General Expense/Data Processing Equipment	\$28,460
	06021.6069	Information Services/Data Processing Equipment	\$25,009
	06021.5874	Information Services/Software Maintenance	\$11,266
	18002.5878	General Expense/Problem Resolution Team	\$17,220
	18002.5621	General Expense/Misc. Contractual	\$1,500
	01001.5989	City Council/Misc. Other Serv. & Charges	\$12,563
	18002.5856	General Expense/City Share of Downtown Maintenance	\$29,351
	18002.5659	General Expense/Peoplesoft Financial System	\$85,600
	18002.6024	General Expense/City Share-Impact Fees (Low Income)	\$25,258

18002.6027	General Expense/City Share-Impact Fees (Econ. Dev.)	\$120,000
06065.6076	Finance/Radio Shop/Misc. Equipment	\$23,740
06065.6085	Finance/Radio Shop/Radio Equipment	\$97,083
09250.9246	Parks/KENO/Unprogrammed KENO Appropriations	\$26.10
09250.5621	Parks/KENO/Misc. Contractual	\$49,429
0402B.5930	Police/Admin. Sup./Facilities Rental	\$90,000
0402B.6085	Police/Admin. Sup./Radio Equip.	\$24,700
0402B.6069	Police/Admin. Sup./D.P. Equip.	\$30,629
0402B.6076	Police/Admin. Sup./Misc. Equip.	\$8,500
0402B.6062	Police/Admin. Sup./Audio-Visual Equipment	\$211,046
18002.5621	Gen. Expense/Misc. Contr.	\$139,564
08001.5633	Bldg. & Safety/Admin.	\$113,548
12111.5926	Health/CHS Admin./Rent of Software	\$168,965
18002.5998	General Expense/Witness Fees	\$18,000
18002.5970	General Expense/Court & Litigation	\$42,011
18002.5642	General Expense/Legal Services	\$100,438
17004.5638	Com. Health Endowment/Grants	\$1,508,283
18002.5865	General Expense/Minor Bldg. & Grounds Improve.	\$20,000
70315.6998	P.W. & U./Water/AVL System Equipment	\$30,000
70600.6998	P.W. & U./Water/AVL System Equipment	\$4,058

30. That unencumbered appropriations and cash (where necessary) from the budget for the fiscal year beginning September 1, 2006 be transferred and reappropriated up to the following amounts effective August 31, 2007:

From:	0403B.5021	Police/Operations/Salaries	\$384,300
To:	02017.5021	Mayor/Affirmative Action/Salaries	\$14,000
	02013.5021	Mayor/Women's Com./Salaries	\$8,000
	02001.5021	Mayor/Mayor's Office/Salaries	\$31,000
	18002.6144	General Expense/Spec. Assessments/Sidewalks (Special Assessment Dist. approved by City Council)	\$300,000
	03001.5653	Law/Temporary Help	\$5,000
	09029.5452	Parks/Recreation/Centers/Child Care Licensing	\$26,300
From:	06001.5021	Finance/Admin./Salaries	\$40,000
To:	006014.5021	Finance/911 Com. /Salaries	\$40,000

31. There is hereby appropriated to each departmental operating budget 100% of the unencumbered operating appropriations as shown in the final Appropriation Status Report as of August 31, 2007 up to the amount shown below:

<u>FUND</u>	<u>AMOUNT</u>
General	\$1,900,000

Health	\$50,000
Animal Control	\$16,000
StarTran	\$100,000
Library	\$250,000
Aging	\$75,000

In addition, any reimbursements received from FEMA related to expenses incurred for the Hallam tornado clean up are hereby reappropriated to the respective department budgets.

32. That 2006-07 Parks CIP Project #5 – Com. Rec. Space w/ Schools – Schematic Design be revised to add the wording “and Site Improvements” to the description of the project.

33. There is hereby attached and made a part hereof a listing of all funds of the City of Lincoln which are hereby confirmed and approved.

See further Council Proceedings  
on next page.

Introduced by:

Jonathan Cook

AYES: Camp, Cook, Emery, Eschliman, Marvin, Spatz,  
Svoboda; NAYS: None.

Approved as to Form and Legality:

David W. Hoyer  
City Attorney

8/16/07

Approved:

Don Leary  
Finance Director

On this 23 day of Aug, 2007

Chris Beards  
Mayor

ADOPTED  
AUG 20 2007  
BY CITY COUNCIL

**07R-148**

08/20/07 Council Proceedings:

**COOK** Moved to accept the Substitute Resolution to Bill No. 07R-148.  
Seconded by Camp & carried by the following vote: AYES: Camp, Cook, Emery, Eschliman, Marvin, Spatz, Svoboda; NAYS: None.

**CAMP** Moved to amend Bill No. 07R-148 to delete on Page 2, Item 4.  
Seconded by Svoboda & **LOST** by the following vote: AYES: None; NAYS: Camp, Cook, Emery, Eschliman, Marvin, Spatz, Svoboda.

**EMERY** Moved to amend Bill No. 07R-148 in the following manner:  
1. Delete \$74,000 from the Contingency Fund (18001) to be used for the retention of the Women's Commission (02013).  
Seconded by Cook & **LOST** by the following vote: AYES: Cook, Emery, Marvin; NAYS: Camp, Eschliman, Spatz, Svoboda.

**COOK** Moved to amend Bill No. 07R-148 to reinstate \$100,000 to the Lincoln Fire Department from the Contingency Fund.  
Seconded by Emery & **LOST** by the following vote: AYES: Cook, Emery, Marvin; NAYS: Camp, Eschliman, Spatz, Svoboda.

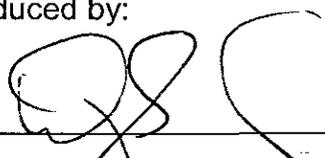
07R-148

MOTION TO AMEND NO. 1

I hereby move to amend Bill No. 07R-148 in the following manner:

- 1. Delete \$74,000.00 from the Contingency Fund (18001) to be used for the retention of the Women's Commission (02013).

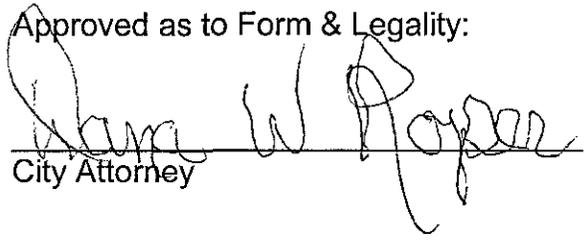
Introduced by:




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AYES: Cook, Emery, Marvin;  
 NAYS: Camp, Eschliman, Spatz,  
 Svoboda.

Approved as to Form & Legality:




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City Attorney

Requested by: Doug Emery

Reason for Request: To retain the Women's Commission

**LOST**

8-20-07

(DATE)

**BY CITY COUNCIL**

City of Lincoln  
List of Funds

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Fund	Name
00010	General
00020	Community Impr Financing
00030	Donations
00100	Advance Acquisition
00105	Athletic Field & Fac Improv
00110	Tennis Capital Improvements
00115	Cable Access Television
00120	Lincoln City Libraries
00125	Lincoln Area Agency On Aging
00130	Tax Sales Revolving
00135	Lincoln/Lancaster Co Health
00140	Animal Control
00145	Title V Clean Air
00150	Snow Removal
00155	911 Communication
00160	Social Security
00162	P & F Pension Contributions
00165	Street Construction Revenue
00170	Unemployment Compensation
00175	Keno
00180	Community Devel Block Grant
00185	Grants In Aid
00190	JTPA
00191	Workforce Investment Act (WIA)
00195	Disaster Recovery (FEMA)
00200	Special Assessmt (Revenue only)
00205	Aviation Promotion
00210	Northeast Radial Revolving
00215	Property Tax Refunds
00220	Building & Safety
00225	Impact Fees
00300	MIRF Bond Debt
00305	Antelope Valley/Cig Tax
00307	Highway User Allocation Bonds
00310	Bond Interest & Redemption
00311	2005-2006 Debt Service
00320	Special Assment (Debt Service)
00330	1990 Tax Alloc - NE Radial
00331	1989 Tax Alloc - Golds Galeria
00332	1992 Tax Alloc - Eagle/Runza
00333	1992 Tax Alloc - Haymarket
00334	1992 Tax Alloc - 12th Street
00335	1993 Tax Alloc - Cornhusker Sq
00336	1994 Tax Alloc - Commerce Ct
00337	1995 Tax Alloc - N Haymkt/QOPR
00338	1992 Tax Alloc - Apoth/Ridnour
00339	1998 Tax Alloc - Star Bldg
00340	2001 Tax Alloc - QOPR Bd Ref
00341	2002 Tax Alloc - Megaplex/OF
00342	2003 Tax Alloc - Lincoln Mall
00343	Tax Alloc-Small TIF Projects

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Fund	Name
00344	DT Master Plan Catalyst Proj
00345	2007 Tax Alloc - Verizon
00400	Storm Sewer Construction
00405	Street Constr (CIP)
00406	Joint Antelope Valley Auth
00407	2004 Hwy User Alloc Bds
00408	2006 Hwy User Alloc Bds
00410	Vehicle Tax Residual
00412	Vehicle Tax Residential Rehab
00415	Vehicle Tax Construction
00420	1991 G O Var Purpose Bonds
00425	Downtown Redevelopment Project
00430	1989 G O Var Purpose Bonds
00434	2007 Storm Sewer Constr
00435	Antelope Crk Storm Sewer Bonds
00436	1997 Storm Sewer Constr
00437	2002 Storm Sewer Constr
00438	2003 Storm Sewer Constr
00439	2005 Storm Sewer Constr
00440	1995 G O Var Purpose Bonds
00441	12th St TIF Constr
00442	NE Radial TIF Constr
00443	Small TIF Constr Projects
00444	Haymarket Area TIF Constr
00445	QOPR/No Haymarket TIF Constr
00446	Star Bldg TIF Constr
00447	Journal Star TIF Constr
00448	2001 QOPR Bond Construction
00449	Lincoln Mall Revitalization
00450	Municipal Infrastructure Redev
00455	2000 MIRF Bonds
00460	Arbitrage Rebate
00465	Capital Projects
00470	Special Assmts (CIP)
00475	1999 G O Var Purpose Bonds
00480	2002 Antelope Valley Bonds
00485	Megaplex/Old Federal Bldg
00486	NW Corridors Redev Area
00500	Parking Lot Revolving
00505	Parking Lot Revolving Constr
00510	Golf Revenue
00515	Golf Capital Improvements
00516	2001 Golf Bond Issue
00520	Parking Facilities
00525	Parking Facilities Constr
00526	Parking Fac Bond Series 1999
00527	Parking Fac Bond Series 2001
00530	Auditorium Operating
00535	Auditorium Promotion
00540	Solid Waste Management Revenue
00545	Solid Waste Management CIP

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Fund	Name
00546	2006 Solid Waste Mgmt Bonds
00550	EMS Enterprise
00555	Wastewater
00560	Water
00579	LES
00585	Community Health Endowment
00586	LGH Escrow-Wrk Comp Reserve
00588	Aaron Buckstaff
00590	StarTran Operating
00595	StarTran Acquisition
00600	Information Services
00610	Engineering Revolving
00620	Self-Insured Health
00621	Self-Insured Dental
00622	COBRA & Retirees Ins Premiums
00625	Health Care
00630	Worker's Compensation Loss
00631	Damaged Property
00632	Property Self-Insured Loss
00633	Liability Self-Insured Loss
00634	Insurance Premiums
00635	StarTran Self-Insured Loss
00636	Excess Self-Insured Loss
00637	Police Self-Insured Loss
00638	Auto Self-Insured Loss
00640	Long Term Disability
00650	Fleet Services
00655	Radio Maintenance
00660	Police Garage
00670	Warehouse Revolving
00680	CIC Revolving
00685	Copy Services
00705	Police & Fire Pension
00710	Parks & Rec Special Projects
00715	Linc/Lanc Seniors Foundation
00720	Joseph J Hompes Trust
00725	Charles Gere Library
00730	Lillian Polley Trust
00735	Airport Authority
00740	Sales Tax Due State
00745	Lincoln Public Schools
00750	HILP Escrow Accounts
00755	Contractor Deposits
00760	FEBA Reimbursement Account
00765	Payroll Withholding Liability
00770	Unemployment Comp Payments
00775	Earnings On Pooled Investments
00780	Telephone Bill Suspense
00785	Undistributed Property Tax
00790	Unredeemed Bonds & Coupons
00795	Keno Escrow

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Fund	Name
00800	Gateway Ctr Joint Venture Escr
00805	Deferred Compensation Plan
00810	SID #2 Pine Lake
00815	Bldg Commission 2004 Bd Res
00820	Annexation Deposits
00900	Governmental Full Accrual
00910	General Long Term Liabilities
00999	Treasurer's Group Of Accounts

**CITY OF LINCOLN, NEBRASKA  
COUNCIL ADOPTED  
BUDGET OF FUNDS SUPPORTED WHOLLY OR IN PART BY TAXES  
FISCAL YEAR BEGINNING SEPTEMBER 1, 2007**

<b>ACTUAL SPENT 2003-2004</b>	<b>ACTUAL SPENT 2004-2005</b>	<b>ACTUAL SPENT 2005-2006</b>	<b>BUDGET 2006-2007</b>	<b>FUND</b>	<b>APPROPRIATED BALANCES 9/1/07</b>	<b>ESTIMATED PROPERTY TAXES*</b>	<b>ESTIMATED OTHER RECEIPTS</b>	<b>TOTAL AVAILABLE FUNDS</b>	<b>TAX RATE PER \$100 MKT. VALUE</b>
\$99,140,347	\$104,835,307	\$109,301,354	\$111,030,110	GENERAL	\$2,866,140	\$25,049,413	\$84,511,323	\$112,426,876	0.17780
\$7,053,262	\$7,367,885	\$7,553,012	\$7,528,638	LIBRARY	\$596,555	\$5,691,768	\$1,152,387	\$7,440,710	0.04040
\$1,728,726	\$1,815,258	\$1,909,408	\$2,093,566	SOCIAL SECURITY	\$179,234	\$1,893,499	\$55,120	\$2,127,853	0.01344
\$5,005,493	\$5,581,347	\$5,651,303	\$3,063,783	POLICE & FIRE PENSION	\$723	\$2,855,746	\$267,404	\$3,123,873	0.02027
\$21,627	\$20,873	\$17,274	\$95,000	UNEMPLOYMENT COMPENSATION	\$95,000	\$0	\$0	\$95,000	0.00000
<u>\$112,949,455</u>	<u>\$119,620,670</u>	<u>\$124,432,351</u>	<u>\$123,811,097</u>	TOTAL LIMITED TAX FUNDS	<u>\$3,737,652</u>	<u>\$35,490,426</u>	<u>\$85,986,234</u>	<u>\$125,214,312</u>	<u>0.25191</u>
<u>\$5,492,843</u>	<u>\$6,045,888</u>	<u>\$6,598,942</u>	<u>\$6,157,500</u>	BOND INTEREST & REDEMPTION	<u>\$646,744</u>	<u>\$5,067,645</u>	<u>\$1,008,716</u>	<u>\$6,723,105</u>	<u>0.03597</u>
<u><u>\$118,442,298</u></u>	<u><u>\$125,666,558</u></u>	<u><u>\$131,031,293</u></u>	<u><u>\$129,968,597</u></u>	GRAND TOTAL TAX FUNDS	<u><u>\$4,384,396</u></u>	<u><u>\$40,558,071</u></u>	<u><u>\$86,994,950</u></u>	<u><u>\$131,937,417</u></u>	<u><u>0.28788</u></u>

	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
TAX PER \$100 APPROXIMATE MARKET VALUE	0.31452	0.29028	0.29498	0.30091	0.28337	0.28788
TAX RATE PERCENTAGE CHANGE FOR EACH YEAR	0.0%	-7.7%	1.6%	2.0%	-5.8%	1.6%
APPROXIMATE MARKET VALUE-ALL PROPERTY	\$11,130,588,167	\$12,744,099,338	\$13,138,516,226	\$13,583,250,295	\$15,342,163,788	\$15,653,926,490

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

**CITY OF LINCOLN, NEBRASKA  
BUDGET SUMMARY  
ALL TAX FUNDS  
COUNCIL ADOPTED  
FISCAL YEAR BEGINNING SEPTEMBER 1, 2007**

**SCHEDULE 1**

<b>OBJECT</b>	<b>AMOUNT</b>	<b>PERCENT OF TOTAL</b>	<b>2007-2008 COUNCIL ADOPTED</b>	<b>PERCENT OF TOTAL</b>
PERSONNEL COSTS - INCLUDES:				
Salaries, Wages, Social Security, Retirement, Fire and Police Pension, Life Insurance, Health and Accident Insurance, Workers Compensation Insurance, Unemployment Compensation	\$81,228,747	61.6%	PROPERTY TAXES	\$40,558,071
			SALES TAXES	55,390,453
			OCCUPATION TAX	9,253,240
			IN-LIEU-OF-TAX (STATE)	1,478,315
			MOTOR VEHICLE TAX	4,310,932
			PERMITS AND FEES	3,105,837
SUPPLIES	2,101,909	1.6%	IN-LIEU-LES	1,440,000
			REIMBURSEMENT FOR SERVICES	2,495,320
OTHER SERVICES, CHARGES AND TRANSFERS	39,143,285	29.7%	RECREATION RECEIPTS	2,141,616
			TRANSFERS FROM OTHER FUNDS	1,678,827
CAPITAL OUTLAY - EQUIPMENT	985,621	0.7%	PARKING METER REVENUE	835,000
			COUNTY LIBRARY TAX	623,297
CONTINGENCY	201,353	0.2%	EARNED INTEREST	385,000
			INTEREST ON PROPERTY TAXES	163,588
DEBT SERVICE	8,212,502	6.2%	INTER-GOVERNMENTAL REVENUE	1,888,912
			RENT	624,504
TOTAL OPERATING BUDGET	\$131,873,417	100.0%	ADMINISTRATIVE FEES	675,200
			SUNDRY TAXES	38,743
CAPITAL IMPROVEMENTS	64,000	0.0%	MISCELLANEOUS	466,166
			BALANCES	4,384,396
TOTAL BUDGETED EXPENDITURES	\$131,937,417	100.0%	TOTAL	\$131,937,417

**CITY OF LINCOLN, NEBRASKA  
OPERATING AND CAPITAL EXPENDITURE SUMMARY  
COUNCIL ADOPTED  
FISCAL YEAR BEGINNING SEPTEMBER 1, 2007**

**SCHEDULE 2**

	<b>ACTUAL</b>		<b>TOTAL</b>	<b>2007-2008 BUDGET</b>		
	<b>EXPENDITURES</b>		<b>BUDGET</b>	<b>CAPITAL</b>		<b>TOTAL</b>
	<b><u>2004-2005</u></b>	<b><u>2005-2006</u></b>	<b><u>2006-2007</u></b>	<b><u>OPERATING</u></b>	<b><u>IMPROVEMENTS</u></b>	<b><u>APPROPRIATION</u></b>
<b>GENERAL FUND:</b>						
<b>CITY COUNCIL</b>	237,320	276,274	261,391	268,094		268,094
<b>CITY UNASSIGNED</b>						
CONTINGENCY			470,000	201,353		201,353
GENERAL EXPENSE	16,449,292	16,509,009	17,255,978	17,951,143		17,951,143
SPECIAL EVENTS	115,972	109,302	153,725	146,225		146,225
STREET LIGHTING	3,255,854	3,615,889	4,189,390	4,929,433		4,929,433
TOTAL-CITY UNASSIGNED	19,821,118	20,234,200	22,069,093	23,228,154		23,228,154
<b>FINANCE</b>						
ADMINISTRATION	280,737	292,246	363,664	295,001		295,001
ACCOUNTING	502,227	540,087	539,764	565,447		565,447
BUDGET OFFICE	358,269	319,745	317,330	338,523		338,523
CITY CLERK	234,993	263,421	246,453	246,808		246,808
CITY TREASURER	391,417	390,877	346,320	366,650		366,650
PURCHASING	362,184	346,404	360,449	342,181		342,181
TOTAL-FINANCE	2,129,827	2,152,780	2,173,980	2,154,610		2,154,610
<b>FIRE &amp; RESCUE</b>						
ADMINISTRATION	688,165	716,873	685,931	731,887		731,887
MAINTENANCE	369,289	432,157	402,320	404,432		404,432
TRAINING	225,831	206,542	227,386	298,180		298,180
EMERGENCY SERVICES	17,230,853	17,593,183	17,753,899	17,992,700		17,992,700
TOTAL-FIRE	18,514,138	18,948,755	19,069,536	19,427,199		19,427,199
<b>INTERFUND TRANSFERS:</b>						
BUILDING & SAFETY	806,443	779,962	756,400	527,473		527,473
CAPITAL IMPROVEMENT TRANSFERS	90,608	210,243				
CITY MATCH-AUDITORIUM	525,000	525,000	525,000	525,000		525,000
CITY MATCH-TRANSPORTATION PLANNING	27,910	29,491	30,756	35,843		35,843
CITY SHARE-ANIMAL CONTROL	428,714	470,642	402,245	371,703		371,703
CITY SHARE-ENGINEERING SERVICES	316,895	327,295	143,303	93,303		93,303
CITY SHARE-JTPA/W.I.A.	106,362	97,633	100,374	105,229		105,229
911 COMMUNICATION	1,569,894	1,821,796	1,760,963	1,912,582		1,912,582

**2007-2008 BUDGET**

	<b>ACTUAL</b>		<b>TOTAL</b>	<b>2007-2008 BUDGET</b>		
	<b>EXPENDITURES</b>			<b>BUDGET</b>	<b>OPERATING</b>	<b>CAPITAL</b>
	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>		<u>IMPROVEMENTS</u>	<u>APPROPRIATION</u>
LIFETIME HEALTH PROGRAM	158,421	152,610	155,906	120,172		120,172
LINCOLN AREA AGENCY ON AGING	2,829,711	2,792,670	2,528,120	2,410,963		2,410,963
SHARED SERVICES-HEALTH DEPT.	3,952,830	4,064,010	3,871,575	4,050,182		4,050,182
STARTRAN	5,471,292	5,684,590	5,809,646	6,011,162		6,011,162
TOTAL-INTERFUND TRANSFERS	16,284,080	16,955,942	16,084,288	16,163,612		16,163,612
<b>LAW</b>	1,954,769	2,077,805	2,026,892	1,953,142		1,953,142
<b>MAYOR</b>						
MAYOR'S OFFICE	594,402	625,954	625,309	607,943		607,943
AFFIRMATIVE ACTION	70,880	70,065	65,069			
CITIZEN INFORMATION CENTER	290,028	272,097	254,082	244,595		244,595
HUMAN RIGHTS	165,123	174,666	140,222	124,597		124,597
WOMEN'S COMMISSION	135,808	151,241	142,101			
TOTAL-MAYOR	1,256,241	1,294,023	1,226,783	977,135		977,135
<b>PARKS AND RECREATION</b>						
ADMINISTRATION	529,185	587,177	544,674	522,625		522,625
PARKS	6,677,508	6,743,768	5,849,989	5,785,953		5,785,953
RECREATION	4,419,310	4,668,981	5,064,798	4,974,342		4,974,342
TOTAL-PARKS AND RECREATION	11,626,003	11,999,926	11,459,461	11,282,920		11,282,920
<b>PERSONNEL</b>	843,238	909,536	901,015	927,529		927,529
<b>PLANNING</b>						
ADMINISTRATION	881,311	622,644	575,401	556,414		556,414
DEVELOPMENT REVIEW	335,570	358,054	370,252	379,048		379,048
LONG RANGE PLANNING	335,992	341,569	367,080	380,915		380,915
INFORMATION TECHNOLOGY SERVICES	227,942	279,374	307,613	336,923		336,923
TOTAL-PLANNING	1,780,815	1,601,641	1,620,346	1,653,300		1,653,300
<b>POLICE</b>						
MANAGEMENT	933,119	1,324,264	997,486	864,329		864,329
SUPPORT	10,175,817	10,330,222	10,168,623	10,274,047		10,274,047
OPERATIONS	15,862,480	17,175,316	17,826,627	18,766,850		18,766,850
TOTAL-POLICE	26,971,416	28,829,802	28,992,736	29,905,226		29,905,226
<b>PUBLIC WORKS AND UTILITIES</b>						
ENGINEERING SERVICES	1,488,397	1,586,994	1,542,062	1,493,768		1,493,768
MANAGEMENT	231,117	255,758	259,699	249,393		249,393
STREET & TRAFFIC OPERATIONS & WATERSHED	3,681,650	2,962,384	2,146,262	1,924,206	64,000	1,988,206
TOTAL-PUBLIC WORKS AND UTILITIES	5,401,164	4,805,136	3,948,023	3,667,367	64,000	3,731,367

	ACTUAL		TOTAL BUDGET 2006-2007	2007-2008 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATION
	2004-2005	2005-2006				
<b>URBAN DEVELOPMENT</b>						
ADMINISTRATION	1,050,574	1,060,612	304,045	301,472		301,472
COMMUNITY DEVELOPMENT	139,791	142,983	545,466	85,884		85,884
REAL ESTATE AND RELOCATION	254,010	271,265	266,458	284,121		284,121
WIA ADMINISTRATION	82,744	82,369	80,597	83,111		83,111
TOTAL-URBAN DEVELOPMENT	1,527,119	1,557,229	1,196,566	754,588		754,588
<b>TOTAL-GENERAL FUND</b>	108,347,248	111,643,049	111,030,110	112,362,876	64,000	112,426,876
<b>OTHER TAX FUNDS:</b>						
<b>LIBRARY</b>						
ADMINISTRATION	694,259	676,678	676,953	695,155		695,155
BUILDING AND GROUNDS	872,547	987,098	937,669	944,162		944,162
INFORMATION SERVICES & TECHNOLOGY	1,167,700	1,125,814	1,096,273	1,076,594		1,076,594
PUBLIC SERVICE	3,059,658	3,164,828	3,199,893	3,211,223		3,211,223
SUPPORT SERVICES	1,590,570	1,600,740	1,617,850	1,513,576		1,513,576
TOTAL-LIBRARY	7,384,734	7,555,158	7,528,638	7,440,710		7,440,710
<b>POLICE AND FIRE PENSION</b>	5,581,347	5,651,303	3,063,783	3,123,873		3,123,873
<b>SOCIAL SECURITY</b>	1,815,258	1,909,408	2,093,566	2,127,853		2,127,853
<b>UNEMPLOYMENT COMPENSATION</b>	20,873	17,274	95,000	95,000		95,000
<b>TOTAL-LIMITED TAX FUNDS</b>	123,149,460	126,776,192	123,811,097	125,150,312	64,000	125,214,312
<b>BOND INTEREST AND REDEMPTION</b>	6,045,888	6,598,942	6,157,500	6,723,105		6,723,105
<b>TOTAL-NON-LIMITED TAX FUNDS</b>	6,045,888	6,598,942	6,157,500	6,723,105		6,723,105
<b>TOTAL-ALL TAX FUNDS</b>	129,195,348	133,375,134	129,968,597	131,873,417	64,000	131,937,417

The following funds are funded by fee sources, special revenues, or are self supporting, or will be funded by bond issues. Included are the estimates of expenditures for the operation, maintenance, and development of the listed departments, agencies, and activities and includes salaries, wages, supplies, materials, improvements, structures, and miscellaneous items for the proper functioning and operation of the departments, agencies, and activities based on the detailed estimates filed, which estimates are to be used to control expenditures.

**SPECIAL REVENUE FUNDS:**

<b>9-1-1 COMMUNICATION</b>	2,945,958	3,298,474	3,094,170	3,296,898		3,296,898
<b>ADVANCE ACQUISITION</b>	3,149	2,479,161	540,000		60,000	60,000

	ACTUAL		TOTAL	2007-2008 BUDGET		
	EXPENDITURES		BUDGET	OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATION
	2004-2005	2005-2006	2006-2007			
<b>ANIMAL CONTROL</b>	1,427,844	1,501,931	1,461,620	1,515,423		1,515,423
<b>ATHLETIC FIELD &amp; FACILITIES IMPROV.</b>	9,427	224,237	20,000		125,000	125,000
<b>BUILDING &amp; SAFETY</b>						
ADMINISTRATION	1,059,324	1,045,779	1,245,995	1,197,949		1,197,949
BUILDING SERVICES	1,489,235	1,592,552	1,649,364	1,737,141		1,737,141
INSPECTION AND ENFORCEMENT	2,609,888	2,725,612	2,730,240	2,868,123		2,868,123
SUBTOTAL-BUILDING AND SAFETY	5,158,447	5,363,943	5,625,599	5,803,213		5,803,213
<b>CABLE ACCESS TELEVISION</b>	14,024	70,918	66,662	67,115		67,115
<b>HEALTH FUND</b>						
DENTAL HEALTH	509,557	609,690	598,026	606,604		606,604
DIRECTOR'S OFFICE	578,007	552,932	533,618	495,812		495,812
ENVIRONMENTAL PUBLIC HEALTH	2,365,332	2,538,253	2,507,258	2,494,493		2,494,493
HEALTH DATA & EVALUATION	469,788	547,952	610,634	511,165		511,165
HEALTH PROMOTION & OUTREACH	724,799	739,742	741,633	744,705		744,705
INFOR & FISCAL MANAGEMENT	632,926	657,502	611,966	1,665,463		1,665,463
COMM. HEALTH SERV/PUBLIC HEALTH NURSING	2,930,801	3,062,695	2,919,693	2,816,716		2,816,716
SUBTOTAL-HEALTH FUND	8,211,210	8,708,766	8,522,828	9,334,958		9,334,958
<b>HERITAGE ROOM (Donations Fund)</b>	32,009	37,151	37,894	40,147		40,147
<b>KENO</b>	3,289,675	2,518,646	3,284,337	1,812,972	1,278,300	3,091,272
<b>LILLIAN POLLEY TRUST</b>	139,353	149,857	106,638	84,363		84,363
<b>LINCOLN AREA AGENCY ON AGING</b>	4,388,677	4,493,955	4,443,920	4,032,340		4,032,340
<b>MIRF BOND DEBT SERVICE</b>	866,200	426,480	427,900	425,080		425,080
<b>2005-06 DEBT SERVICE</b>		2,787,760				
<b>SNOW REMOVAL</b>	2,363,461	2,510,154	2,825,831	2,857,719		2,857,719
<b>STARTRAN ACQUISITION</b>	194,918	365,342	273,100		409,200	409,200
<b>STARTRAN OPERATING</b>	8,368,231	8,452,344	9,061,496	9,158,012		9,158,012
<b>STREET CONSTRUCTION</b>	16,826,114	17,407,786	9,762,662	7,832,173	4,282,386	12,114,559
<b>TITLE V CLEAN AIR</b>	562,628	598,518	663,255	668,824		668,824
<b>TOTAL-SPECIAL REVENUE FUNDS</b>	54,801,325	61,395,423	50,217,912	46,929,237	6,154,886	53,084,123
<b>PERMANENT FUNDS</b>						
<b>COMMUNITY HEALTH ENDOWMENT FUND</b>	1,009,564	1,061,723	1,533,172	1,577,372		1,577,372
<b>TOTAL-PERMANENT FUNDS</b>	1,009,564	1,061,723	1,533,172	1,577,372		1,577,372

	ACTUAL		TOTAL	2007-2008 BUDGET		
	EXPENDITURES		BUDGET	OPERATING	CAPITAL	TOTAL
	2004-2005	2005-2006	2006-2007		IMPROVEMENTS	APPROPRIATION
<b>CAPITAL PROJECTS FUNDS:</b>						
TAX INCREMENT FINANCING C.I.P.			1,784,200		21,579,800	21,579,800
VEHICLE TAX CONSTRUCTION	3,368,714	4,130,900	4,025,200		4,512,600	4,512,600
VEHICLE TAX RESIDUAL	1,381,800	4,121,900	3,859,900		6,169,000	6,169,000
RESIDENTIAL REHAB	668,492	1,067,400	1,067,400		1,072,000	1,072,000
IMPACT FEES	89,484	100,931	8,705,000		6,283,600	6,283,600
TENNIS FEES			2,500		2,500	2,500
JOINT ANTELOPE VALLEY AUTH.	28,737,329	15,711,160				
DOWNTOWN REDEVELOPMENT PROJECT	116,597	145,971				
2002 STORM SEWER CONSTR	3,002,989	880,419				
2003 STORM SEWER CONSTR	4,449,634	4,201,583				
2005 STORM SEWER CONSTR	310,015	2,765,582				
HIGHWAY ALLOCATION BONDS	7,362,514	15,734,503	2,450,000		9,530,100	9,530,100
<b>GENERAL OBLIGATION BONDS</b>						
FIRE STATIONS & EQUIPMENT			2,499,000			
WATERSHED MANAGEMENT			11,830,000			
<b>ANTICIPATED CONTRIBUTIONS TO PROJECTS:</b>						
BRIDGE REPLACEMENT			11,690,000			
DEVELOPER CONTRIBUTIONS			159,000		50,000	50,000
FEDERAL AID - CONGESTION MANAGEMENT			1,854,000		1,371,000	1,371,000
FEDERAL AID - ENHANCEMENT FUNDS			365,000		240,000	240,000
FEDERAL AID - HAZARD ELIMINATION			587,300			
FEDERAL AID - NOT CLASSIFIED ELSEWHERE			6,763,200		10,024,900	10,024,900
FEDERAL AID - STARTRAN			1,317,600		1,885,500	1,885,500
FEDERAL AID - URBAN AREA PROJECTS			3,221,000		6,828,000	6,828,000
MUNICIPAL INFRASTRUCTURE REDEVELOPMENT	22,508	17,473			780,400	780,400
OTHER FUNDING - LIBRARY			3,214,000			
OTHER FUNDING - PARKS & RECREATION			2,510,000		965,000	965,000
OTHER FUNDING - POLICE			75,000		45,000	45,000
OTHER FUNDING - PUBLIC WORKS & UTILITIES			1,175,000		1,175,000	1,175,000
OTHER FUNDING - URBAN DEVELOPMENT			200,000			
RAILROAD TRANSPORTATION ACT			7,824,700		6,900,000	6,900,000
STATE/FEDERAL FUNDS			150,000		1,420,000	1,420,000
STATE TRAIN MILE TAX						
USER FEES - PARKS			10,000			
<b>TOTAL-CAPITAL PROJECTS FUNDS</b>	<b>49,510,076</b>	<b>48,877,822</b>	<b>77,339,000</b>		<b>80,834,400</b>	<b>80,834,400</b>

	ACTUAL		TOTAL BUDGET 2006-2007	2007-2008 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATION
	2004-2005	2005-2006				
TAX INCREMENT FINANCING DEBT SERVICE	901,712	877,661	862,431	1,046,333		1,046,333
GOLF CAPITAL IMPROVE-BOND DEBT SERV	382,226	380,376	380,060	379,035		379,035
ANTELOPE VALLEY BOND DEBT	988,592	989,168	986,700	986,980		986,980
HIGHWAY USER ALLOCATION BONDS	1,818,860	1,569,038	1,566,200	3,631,359		3,631,359
REVENUE ANTICIPATION NOTES					2,200,000	2,200,000
<b>ENTERPRISE FUNDS:</b>						
EMS ENTERPRISE	3,792,758	3,886,144	3,746,131	3,720,741		3,720,741
GOLF REVENUE	2,777,748	2,730,329	2,546,306	2,553,178		2,553,178
GOLF CAPITAL IMPROVEMENT	315,185	380,212	140,000		165,000	165,000
PARKING FACILITIES	5,116,652	4,612,355	4,501,601	5,010,208		5,010,208
PARKING FACILITIES C.I.P.	469,754	1,716,993	276,000		348,000	348,000
PARKING LOT REVOLVING	213,328	191,522	168,912	259,897		259,897
PARKING LOT REVOLVING C.I.P.	76,817	7,830				
PERSHING AUDITORIUM	2,101,189	2,390,507	2,067,150	2,362,123		2,362,123
SOLID WASTE MANAGEMENT REVENUE	6,196,073	6,664,862	6,017,149	6,165,082	1,650,500	7,815,582
SOLID WASTE MANAGEMENT CIP	2,946,876	4,919,157	925,000		480,000	480,000
WASTEWATER	50,426,437	45,814,708	28,056,729	18,413,962	4,649,000	23,062,962
WATER	33,807,469	37,452,573	42,591,240	26,609,292	17,610,000	44,219,292
<b>TOTAL-ENTERPRISE FUNDS</b>	<b>108,240,286</b>	<b>110,767,192</b>	<b>91,036,218</b>	<b>65,094,483</b>	<b>24,902,500</b>	<b>89,996,983</b>
<b>GRANTS-IN-AID FUNDS:</b>						
COMMUNITY DEVELOPMENT BLOCK GRANT	3,344,827	3,531,475	2,540,309	2,226,499	309,900	2,536,399
COMMUNITY DEVELOPMENT - HOME	1,439,145	1,474,934	1,414,007	1,406,263		1,406,263
URBAN DEV - WELFARE TO WORK						
HUMAN RIGHTS	128,872	142,862	142,535	161,190		161,190
POLICE-VICTIM WITNESS	188,143	214,618	219,811	228,479		228,479
POLICE-NARCOTICS	168,394	187,263	180,176	67,825		67,825
POLICE-DOMESTIC VIOLENCE	34,468	70,967	69,738	72,622		72,622
POLICE-INTERPRETERS	22,603	61,769	64,615	12,821		12,821
WORKFORCE INVESTMENT ACT	992,010	1,151,623	1,064,995	1,073,096		1,073,096
HEALTH-AIR POLLUTION-EPA	149,629	136,225	139,537	122,863		122,863
LAAA MULTI-COUNTY GRANTS	549,741	535,682	576,643	595,731		595,731
URBAN SEARCH & RESCUE	751,341	765,857	924,931	849,213		849,213
STARTRAN PLANNING	136,035	143,446	150,527	155,432		155,432
<b>TOTAL GRANTS-IN-AID FUNDS</b>	<b>7,905,208</b>	<b>8,416,721</b>	<b>7,487,824</b>	<b>6,972,034</b>	<b>309,900</b>	<b>7,281,934</b>

**2007-2008 BUDGET**

<b>ACTUAL</b>	<b>TOTAL</b>		<b>2007-2008 BUDGET</b>		
<b>EXPENDITURES</b>	<b>BUDGET</b>		<b>OPERATING</b>	<b>CAPITAL</b>	<b>TOTAL</b>
<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>OPERATING</b>	<b>IMPROVEMENTS</b>	<b>APPROPRIATION</b>

The following funds do not have specific limitations established during the budget process. The text of this resolution appropriates all money in these funds and all money which will be received by these funds. By their nature, receipts and expenditures in these funds are unpredictable and an attempt to establish fixed sum limitations could result in misleading inaccuracies.

**FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:**

**1999 GENERAL OBLIGATION BONDS:**

PARKS BONDS	249,071				
LIBRARY BONDS	13,919				
<b>1999 PARKING FAC BOND SERIES</b>	7,150				
<b>2002 ANTELOPE VALLEY BONDS</b>	1,273,490	752,784			
<b>2006 SOLID WASTE MGMT BONDS</b>		27,250			
<b>ARBITRAGE REBATE FUND</b>	4,518				
<b>CAPITAL PROJECTS</b>	4,532,335	5,513,288			
<b>DONATIONS (net of budgeted projects)</b>	2,347,208	335,537			
<b>CHARLES GERE LIBRARY</b>	11,731	17,950			
<b>GRANTS-IN-AID (net of budgeted projects)</b>	16,164,821	16,028,948			
<b>JOSEPH J. HOMPES TRUST</b>	13,415	13,171			
<b>LGH ESCROW-WRK COMP RESERVE</b>	6,200	3,537			
<b>LINC/LANCASTER SENIOR CENTER FOUND.</b>	64,690	49,816			
<b>PARKS &amp; RECREATION SPECIAL PROJECTS</b>	320,381	114,266			
<b>STORM SEWER CONSTRUCTION C.I. P.</b>	1,074,507	311,825			
<b>STREET CONSTRUCTION C. I. P.</b>	48,500,913	32,866,378			
<b>SPECIAL ASSESSMENT DEBT SERVICE</b>	104,433	95			
<b>SPECIAL ASSESSMENT C.I.P.</b>	1,297,142	239,531			
<b>TAX INCREMENT FINANCING C. I. P.</b>	1,130,142	1,607,737			
<b>TOTAL NON-BUDGETED FUNDS</b>	77,116,066	57,882,113			
<b>TOTAL-NON TAX FUNDS</b>	299,484,237	289,278,655	229,843,317	126,616,833	114,401,686
<b>TOTAL INCLUDING INTERFUND TRANSFERS</b>	428,679,585	422,653,789	359,811,914	258,490,250	114,465,686

**LESS INTERFUND TRANSFERS:**

FROM GENERAL FUND	-15,967,185	-16,628,647	-15,940,985	-16,070,309	-16,070,309
FROM STREET CONSTRUCTION	-1,700,045	-1,942,417	-1,768,431	-1,795,719	-1,795,719
FROM VEHICLE TAX CONSTRUCTION	-3,368,714	-4,130,900			
FROM VEHICLE TAX RESIDUAL	-1,381,800	-4,121,900			

	ACTUAL		TOTAL BUDGET 2006-2007	2007-2008 BUDGET		
	EXPENDITURES			OPERATING	CAPITAL IMPROVEMENTS	TOTAL APPROPRIATION
	2004-2005	2005-2006				
FROM 2005-06 DEBT SERVICE		-2,787,760				
FROM WASTEWATER	-400,000	-400,000	-400,000			
FROM LANDFILL REVENUE	-696,320	-746,289	-770,655	-822,985	-822,985	
<b>GRAND TOTAL NET OF TRANSFERS</b>	<b>405,165,521</b>	<b>391,895,876</b>	<b>340,931,843</b>	<b>239,801,237</b>	<b>114,465,686</b>	<b>354,266,923</b>
<b>INTERNAL SERVICE FUNDS:</b>						
<b>CIC REVOLVING</b>	200,430	196,010	215,252	217,312		217,312
<b>COPY SERVICES</b>	362,844	345,777	374,446	372,938		372,938
<b>ENGINEERING REVOLVING</b>	8,284,690	8,464,943	6,901,367	6,839,313		6,839,313
<b>FLEET SERVICES</b>	4,524,506	5,101,619	4,962,236	4,733,292		4,733,292
<b>RADIO MAINTENANCE</b>	1,573,187	1,614,859	766,624	773,737		773,737
<b>HEALTH CARE</b>	4,451	7,372	5,500	5,500		5,500
<b>INFORMATION SERVICES</b>	6,363,584	6,126,481	5,034,307	5,092,867		5,092,867
<b>LONG TERM DISABILITY</b>	55,741	85,934	3,105	4,132		4,132
<b>POLICE GARAGE</b>	2,940,077	3,100,798	3,443,405	3,437,806		3,437,806
<b>SELF INSURED DENTAL</b>	1,094,292	1,200,007				
<b>SELF INSURED LOSS</b>	2,255,689	3,637,166				
<b>COBRA &amp; RETIREES INS PREMIUMS</b>		122,900				
<b>WORKERS COMPENSATION LOSS FUND</b>	1,424,998	2,107,747	745,452	837,334		837,334
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>29,084,489</b>	<b>32,111,613</b>	<b>22,451,694</b>	<b>22,314,231</b>		<b>22,314,231</b>

**CITY OF LINCOLN, NEBRASKA  
REVENUE SUMMARY  
COUNCIL ADOPTED  
FISCAL YEAR BEGINNING SEPTEMBER 1, 2007**

**SCHEDULE 3**

	<b>ACTUAL RECEIPTS 2004-2005</b>	<b>ACTUAL RECEIPTS 2005-2006</b>	<b>ESTIMATED RECEIPTS 2006-2007</b>	<b>ESTIMATED RECEIPTS 2007-2008</b>
<b>GENERAL FUND:</b>				
PROPERTY TAX	22,513,689	24,089,451	\$23,289,865	\$25,049,413
MOTOR VEHICLE TAX	4,213,929	4,277,075	4,476,800	4,310,932
SALES TAX	53,781,209	54,270,346	54,219,949	55,390,453
OCCUPATION TAX	9,395,718	9,202,820	9,634,727	9,253,240
IN LIEU OF TAX (STATE)	1,478,795	1,478,820	1,478,820	1,478,315
PERMITS AND FEES	2,528,256	2,758,236	3,529,646	2,642,837
IN LIEU TAX-LES	1,146,259	1,299,249	1,390,000	1,440,000
REIMBURSEMENT FOR SERVICES	1,982,189	2,017,151	1,942,771	2,280,853
RECREATION RECEIPTS	1,922,018	2,102,330	2,153,389	2,141,616
TRANSFERS FROM OTHER FUNDS				807,474
PARKING METER RECEIPTS	835,000	835,000	835,000	835,000
EARNED INTEREST	421,814	312,780	393,000	286,000
INTEREST ON PROPERTY TAXES	105,661	104,838	100,000	112,400
INTER-GOVERNMENTAL REVENUE	1,787,205	1,866,968	1,419,752	1,754,880
RENT	425,271	524,659	507,276	624,504
ADMINISTRATIVE FEES	679,815	681,683	592,000	675,200
SUNDRY TAXES	25,929	25,316	26,002	28,578
MISCELLANEOUS	468,532	372,901	450,715	449,041
<b>TOTAL-GENERAL FUND</b>	103,711,289	106,219,623	106,439,712	109,560,736
<b>OTHER TAX FUNDS:</b>				
<b>LIBRARY</b>				
PROPERTY TAX	6,462,014	6,120,204	5,901,516	5,691,768
INTEREST INCOME	29,818	41,751	41,000	45,000
COUNTY LIBRARY TAX	633,923	649,118	649,940	623,297
MISCELLANEOUS LIBRARY RECEIPTS	375,776	398,978	375,000	463,000
REIMBURSEMENT FOR SERVICES			15,750	17,125
IN LIEU OF TAX	3,837	3,965	3,844	3,965
<b>TOTAL-LIBRARY</b>	7,505,368	7,214,016	6,987,050	6,844,155

	<b>ACTUAL RECEIPTS 2004-2005</b>	<b>ACTUAL RECEIPTS 2005-2006</b>	<b>ESTIMATED RECEIPTS 2006-2007</b>	<b>ESTIMATED RECEIPTS 2007-2008</b>
<b>POLICE &amp; FIRE PENSION</b>				
PROPERTY TAX	2,344,506	2,684,304	2,870,672	2,855,746
REIMBURSEMENT FOR SERVICES			191,723	214,467
INTEREST INCOME	49,449	59,210		51,188
MISCELLANEOUS	4,954	66,168		
IN LIEU OF TAX	1,388	1,749	1,388	1,749
<b>TOTAL-POLICE &amp; FIRE PENSION</b>	<u>2,400,297</u>	<u>2,811,431</u>	<u>3,063,783</u>	<u>3,123,150</u>
<b>SOCIAL SECURITY</b>				
PROPERTY TAX	1,960,034	1,767,320	1,869,596	1,893,499
INTEREST INCOME	36,442	47,519	50,000	54,000
IN LIEU OF TAX	1,163	1,142	1,164	1,120
<b>TOTAL-SOCIAL SECURITY</b>	<u>1,997,639</u>	<u>1,815,981</u>	<u>1,920,760</u>	<u>1,948,619</u>
<b>UNEMPLOYMENT COMPENSATION</b>				
INTEREST INCOME	7,472	8,435		
<b>TOTAL-UNEMPLOYMENT COMPENSATION</b>	<u>7,472</u>	<u>8,435</u>		
<b>BOND INTEREST AND REDEMPTION</b>				
BOND PROCEEDS	6,597,635			
PROPERTY TAX	5,607,615	2,973,410	5,195,931	5,067,645
2005-06 DEBT SERVICE				
INTEREST INCOME	83,286	86,812		
INTER-GOVERNMENTAL REVENUE	145,707	139,832	134,032	134,032
TRANSFERS FROM OTHER FUNDS				871,353
SUNDRY & IN LIEU OF TAX	3,331	1,870	3,331	3,331
MISCELLANEOUS		2,793,902		
<b>TOTAL-BOND INTEREST AND REDEMPTION</b>	<u>12,437,574</u>	<u>5,995,826</u>	<u>5,333,294</u>	<u>6,076,361</u>
<b>PROPERTY TAX REFUNDS</b>				
PROPERTY TAX				
INTEREST INCOME	150	184		
<b>TOTAL-PROPERTY TAX REFUNDS</b>	<u>150</u>	<u>184</u>		
<b>TOTAL-ALL TAX FUNDS</b>	128,059,789	124,065,496	123,744,599	127,553,021

	<b>ACTUAL RECEIPTS 2004-2005</b>	<b>ACTUAL RECEIPTS 2005-2006</b>	<b>ESTIMATED RECEIPTS 2006-2007</b>	<b>ESTIMATED RECEIPTS 2007-2008</b>
<b>SPECIAL REVENUE FUNDS:</b>				
<b>9-1-1 COMMUNICATION</b>	3,085,782	3,332,783	3,094,170	3,296,898
<b>ADVANCE ACQUISITION</b>	2,602,299	220,244	540,000	60,000
<b>ANIMAL CONTROL</b>	1,426,922	1,527,969	1,441,620	1,515,423
<b>ATHLETIC FIELD &amp; FACILITIES IMPROVEMENTS</b>	63,659	62,509	20,000	125,000
<b>BUILDING &amp; SAFETY</b>	5,234,969	5,097,051	5,625,599	5,803,213
<b>CABLE ACCESS TELEVISION</b>		225,969	66,662	67,115
<b>DISASTER RECOVERY</b>	2,166	2,665		
<b>HEALTH</b>	8,145,724	8,754,424	8,472,828	9,334,958
<b>HERITAGE ROOM (Donations Fund)</b>	32,009	38,886	37,894	40,147
<b>KENO</b>	3,149,943	2,948,557	3,284,337	3,091,272
<b>LILLIAN POLLEY TRUST</b>	93,999	95,222	106,638	84,363
<b>LINCOLN AREA AGENCY ON AGING</b>	4,558,503	4,439,413	4,193,920	4,032,340
<b>MIRF BOND DEBT SERVICE</b>	812,191	563,919	427,900	425,080
<b>2005-06 DEBT SERVICE</b>	69,438	92,805		
<b>SNOW REMOVAL</b>	2,743,667	3,019,068	2,825,831	2,857,719
<b>STARTRAN ACQUISITION</b>	296,955	288,837	273,100	409,200
<b>STARTRAN OPERATING</b>	8,236,351	8,684,135	8,986,496	9,158,012
<b>STREET CONSTRUCTION</b>	15,441,187	15,365,457	9,762,662	12,114,559 (1)
<b>TAX SALE REVOLVING</b>	18,459	22,708		
<b>TENNIS IMPROVEMENT FUND</b>	3,697	9,252		
<b>TITLE V CLEAN AIR</b>	529,576	553,687	663,255	668,824
<b>TOTAL-SPECIAL REVENUE FUNDS</b>	<u>56,017,920</u>	<u>54,791,873</u>	<u>49,822,912</u>	<u>53,084,123</u>
<b>PERMANENT FUNDS</b>				
<b>COMMUNITY HEALTH ENDOWMENT FUND</b>	2,187,928	1,081,711	1,533,172	1,577,372
<b>TOTAL-PERMANENT FUNDS</b>	<u>2,187,928</u>	<u>1,081,711</u>	<u>1,533,172</u>	<u>1,577,372</u>
<b>CAPITAL PROJECTS FUNDS:</b>				
<b>1997 STORM SEWER CONSTRUCTION</b>	147			
<b>STORM SEWER CONSTRUCTION</b>	1,139,000	251,618		
<b>TAX INCREMENT FINANCING C.I.P.</b>	372,274	134,384	1,784,200	21,579,800
<b>DOWNTOWN REDEVELOPMENT BONDS</b>	1,778	139,863		
<b>VEHICLE TAX CONSTRUCTION</b>	3,373,346	3,458,314	4,025,200	4,512,600
<b>VEHICLE TAX RESIDUAL</b>	3,779,365	3,924,927	3,859,900	6,169,000
<b>RESIDENTIAL REHAB</b>	1,042,935	1,077,930	1,067,400	1,072,000
<b>IMPACT FEES</b>	1,983,546	3,955,108	8,705,000	6,283,600
<b>TENNIS FEES</b>			2,500	2,500
<b>HIGHWAY ALLOCATION BONDS</b>	687,837	400,122	2,450,000	9,530,100

	<b>ACTUAL RECEIPTS 2004-2005</b>	<b>ACTUAL RECEIPTS 2005-2006</b>	<b>ESTIMATED RECEIPTS 2006-2007</b>	<b>ESTIMATED RECEIPTS 2007-2008</b>
<b>CAPITAL PROJECTS</b>	1,122,130	4,290,959		
<b>PROPOSED GENERAL OBLIGATION BONDS</b>			14,329,000	
<b>ANTICIPATED CONTRIBUTIONS TO PROJECTS</b>				
BRIDGE REPLACEMENT			11,690,000	
DEVELOPER CONTRIBUTIONS			159,000	50,000
FEDERAL AID - CONGESTION MANAGEMENT			1,854,000	1,371,000
FEDERAL AID - ENHANCEMENT FUNDS			365,000	240,000
FEDERAL AID - HAZARD ELIMINATION			587,300	
FEDERAL AID - NOT CLASSIFIED ELSEWHERE			6,763,200	10,024,900
FEDERAL AID - STARTRAN			1,317,600	1,885,500
FEDERAL AID - URBAN AREA PROJECTS			3,221,000	6,828,000
MUNICIPAL INFRASTRUCTURE REDEVELOPMENT	15,696	18,749		780,400
OTHER FUNDING - LIBRARY			3,214,000	
OTHER FUNDING - PARKS & RECREATION			2,510,000	965,000
OTHER FUNDING - POLICE			75,000	45,000
OTHER FUNDING - PUBLIC WORKS & UTILITIES			1,175,000	1,175,000
OTHER FUNDING - URBAN DEVELOPMENT			200,000	
RAILROAD TRANSPORTATION ACT			7,824,700	6,900,000
STATE/FEDERAL FUNDS			150,000	1,420,000
USER FEES - PARKS			10,000	
<b>TOTAL-CAPITAL PROJECTS FUNDS</b>	<b>13,518,054</b>	<b>17,651,974</b>	<b>77,339,000</b>	<b>80,834,400</b>
<b>TAX INCREMENT FINANCING DEBT SERVICE</b>	2,665,462	3,092,712	862,431	1,046,333
<b>GOLF DEBT SERVICE</b>	377		380,000	379,035
<b>ANTELOPE VALLEY BOND DEBT</b>	2,022,864	2,055,999	986,700	986,980
<b>HIGHWAY USER ALLOCATION BONDS</b>	13,571	18,130	1,566,200	3,631,359
<b>REVENUE ANTICIPATION NOTES</b>				2,200,000
<b>ENTERPRISE FUNDS:</b>				
<b>AUDITORIUM OPERATING</b>	3	4		
<b>EMS ENTERPRISE</b>	3,430,878	3,528,861	3,746,131	3,720,741
<b>GOLF REVENUE</b>	2,501,704	2,315,547	2,546,306	2,553,178
<b>GOLF CAPITAL IMPROVEMENT</b>	673,639	666,908	140,000	165,000
<b>PARKING FACILITIES</b>	5,462,287	6,984,764	4,501,601	5,010,208
<b>PARKING FACILITIES C.I.P.</b>	607,150	1,903,000	276,000	348,000
<b>PARKING LOT REVOLVING</b>	240,043	259,161	168,912	259,897
<b>PARKING LOT REVOLVING C.I.P.</b>	22,030	90,000		
<b>PERSHING AUDITORIUM</b>	2,101,189	2,390,507	2,067,150	2,362,123
<b>SOLID WASTE MANAGEMENT REVENUE</b>	6,587,872	6,872,752	6,017,149	7,815,582

	<b>ACTUAL RECEIPTS 2004-2005</b>	<b>ACTUAL RECEIPTS 2005-2006</b>	<b>ESTIMATED RECEIPTS 2006-2007</b>	<b>ESTIMATED RECEIPTS 2007-2008</b>
<b>SOLID WASTE MANAGEMENT CIP</b>	1,562,134	1,445,966	925,000	480,000
<b>WASTEWATER</b>	23,605,951	24,329,506	28,056,729	23,062,962
<b>WATER</b>	26,916,982	33,316,627	42,591,240	44,219,292
<b>TOTAL-ENTERPRISE FUNDS</b>	<u>73,711,862</u>	<u>84,103,603</u>	<u>91,036,218</u>	<u>89,996,983</u>
<b>GRANTS-IN-AID FUNDS:</b>				
COMMUNITY DEVELOPMENT BLOCK GRANT	3,008,105	3,911,937	2,540,309	2,536,399
COMMUNITY DEVELOPMENT - HOME	1,429,602	1,542,130	1,413,865	1,406,263
HUMAN RIGHTS	109,010	135,544	142,535	161,190
POLICE-VICTIM WITNESS	97,571	134,970	219,811	228,479
POLICE-NARCOTICS	292,606	551,063	180,176	67,825
POLICE-DOMESTIC VIOLENCE		8,950	69,738	72,622
POLICE-INTERPRETERS	26,841	58,381	64,615	12,821
HEALTH-AIR POLLUTION-EPA	140,193	69,887	139,537	122,863
WORKFORCE INVESTMENT ACT	1,039,815	1,158,055	1,064,995	1,073,096
LAAA MULTI-COUNTY GRANTS	639,232	589,052	576,643	595,731
URBAN SEARCH & RESCUE	753,820	749,103	924,931	849,213
STARTRAN PLANNING	124,864	75,753	150,527	155,432
<b>TOTAL GRANTS-IN-AID FUNDS</b>	<u>7,661,659</u>	<u>8,984,825</u>	<u>7,487,682</u>	<u>7,281,934</u>
<b>FUNDS NOT BUDGETED CURRENT OR PRIOR YEAR:</b>				
<b>1991 GENERAL OBLIGATION BONDS:</b>				
LIBRARY BONDS	1,256	1,545		
<b>1999 GENERAL OBLIGATION BONDS:</b>				
CHILDREN'S MUSEUM BONDS	2,011	2,441		
PARKS BONDS	32,139	27,305		
LIBRARY BONDS	10,447	6,708		
<b>2001 QOPR BOND CONSTRUCTION</b>	7,442	1,053		
<b>2002 ANTELOPE VALLEY BONDS</b>	365,572	38,793		
<b>2002 STORM SEWER CONSTUCTION</b>	132,114	53,468		
<b>2003 STORM SEWER CONSTRUCTION</b>	633,816	487,943		
<b>2005 STORM SEWER CONSTRUCTION</b>	10,131,559	728,240		
<b>2006 SOLID WASTE MGMT BONDS</b>		3,881,338		
<b>AARON BUCKSTAFF</b>	2,700	3,322		
<b>ARBITRAGE REBATE FUND</b>	2,682	2,281		
<b>AUDITORIUM PROMOTION</b>	103	127		
<b>CHARLES H. GERE LIBRARY</b>	3,207	3,387		
<b>DONATIONS (net of budgeted projects)</b>	2,109,579	1,634,831		
<b>GRANTS-IN -AID (net of budgeted projects)</b>	14,754,522	19,799,176		

	<b>ACTUAL RECEIPTS 2004-2005</b>	<b>ACTUAL RECEIPTS 2005-2006</b>	<b>ESTIMATED RECEIPTS 2006-2007</b>	<b>ESTIMATED RECEIPTS 2007-2008</b>
<b>JOSEPH J. HOMPES TRUST</b>	61,788	28,682		
<b>LGH ESCROW-WRD COMP RESERVE</b>	9,363	11,396		
<b>LINC/LANCASTER SENIOR CENTER FOUNDATION</b>	61,077	71,206		
<b>LINCOLN MALL REVITALIZATION</b>	4,257	3,915		
<b>MEGAPLEX/OLD FEDERAL BLDG</b>	19,395			
<b>PARKS &amp; RECREATION SPECIAL PROJECTS</b>	343,601	321,129		
<b>STREET CONSTRUCTION CIP</b>	48,977,537	41,383,227		
<b>SPECIAL ASSESSMENT DEBT SERVICE</b>	1,623,090	1,920,794		
<b>SPECIAL ASSESSMENT C.I.P.</b>	617,379	797,921		
<b>SELF INSURED HEALTH &amp; DENTAL</b>	16,703	21,353		
<b>TOTAL NON-BUDGETED FUNDS</b>	<u>79,923,339</u>	<u>71,231,581</u>		
<b>TOTAL NON-TAX FUNDS</b>	237,709,465	242,994,278	229,448,115	241,018,519
<b>TOTAL - INCLUDING INTERFUND TRANSFERS</b>	365,769,254	367,059,774	353,192,714	368,571,540
<b>LESS INTERFUND TRANSFERS:</b>				
FROM GENERAL FUND	-15,876,577	-16,418,404	15,940,985	-16,070,309
FROM KENO FUND	-1,531,184	-1,036,745		
FROM STREET CONSTRUCTION	-1,700,045	-1,942,417	-1,768,431	-1,795,719
FROM VEHICLE TAX CONSTRUCTION	-3,368,714	-4,130,900		
FROM VEHICLE TAX RESIDUAL	-1,381,800	-4,121,900		
FROM WASTEWATER	-400,000	-400,000	-400,000	
FROM LANDFILL REVENUE	-696,320	-746,289	-770,655	-822,985
<b>GRAND TOTAL NET OF TRANSFERS</b>	<u>340,814,614</u>	<u>338,263,119</u>	366,194,613	349,882,527

	<b>ACTUAL RECEIPTS 2004-2005</b>	<b>ACTUAL RECEIPTS 2005-2006</b>	<b>ESTIMATED RECEIPTS 2006-2007</b>	<b>ESTIMATED RECEIPTS 2007-2008</b>
<b>INTERNAL SERVICE FUNDS:</b>				
<b>CIC REVOLVING</b>	242,410	212,765	215,252	217,312
<b>COPY SERVICES</b>	347,846	317,256	374,446	372,938
<b>ENGINEERING REVOLVING</b>	8,016,705	8,333,902	6,901,367	6,839,313
<b>FLEET SERVICES</b>	4,299,962	5,020,415	4,962,236	4,733,292
<b>RADIO MAINTENANCE</b>	1,587,700	1,703,532	766,624	773,737
<b>HEALTH CARE</b>	1,379	733	5,500	5,500
<b>INFORMATION SERVICES</b>	6,639,745	6,294,505	5,034,307	5,092,867
<b>LONG TERM DISABILITY</b>	36,905	36,849	3,105	4,132
<b>POLICE GARAGE</b>	2,880,263	3,134,259	3,443,405	3,437,806
<b>SELF INSURED LOSS</b>	2,713,197	4,147,076		
<b>WORKERS COMPENSATION LOSS FUND</b>	<u>2,701,881</u>	<u>3,077,078</u>	<u>745,452</u>	<u>837,334</u>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	29,467,993	32,278,370	22,451,694	22,314,231

FOOTNOTES:

(1) Includes \$11,614,559 Highway Allocation Funds, \$100,000 Interest Earnings, \$400,000 Other Reimbursements.

**CITY OF LINCOLN, NEBRASKA**  
**SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS**  
**COUNCIL ADOPTED**  
**FOR FISCAL YEAR BEGINNING SEPTEMBER 1, OF YEARS INDICATED**

**SCHEDULE 4**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Obligation Bonds (Tax)	\$4,260,000	\$4,320,000	\$4,110,000	\$3,835,000	\$3,985,000	\$3,855,000
Highway Allocation Bonds	960,000	1,655,000	1,730,000	\$2,450,000	\$2,895,000	\$3,025,000
Cerificates of Participation	1,165,000	1,180,000	1,155,000	\$1,185,000	\$1,230,000	\$1,270,000
Tax Allocation Bonds	619,828	691,666	900,624	938,526	1,002,897	882,759
Revenue Bonds and Notes	10,970,000	11,650,000	11,390,000	11,865,000	10,780,000	8,465,000
<b>TOTAL</b>	<b>\$17,974,828</b>	<b>\$19,496,666</b>	<b>\$19,285,624</b>	<b>\$20,273,526</b>	<b>\$19,892,897</b>	<b>\$17,497,759</b>

**CITY OF LINCOLN, NEBRASKA**  
**SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS**  
**COUNCIL ADOPTED**  
**FOR FISCAL YEAR BEGINNING SEPTEMBER 1, OF YEARS INDICATED**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Obligation Bonds (Tax)	\$2,458,623	\$2,335,624	\$2,078,546	\$2,034,950	\$1,891,069	\$1,739,111
Highway Allocation Bonds	2,671,357	2,633,557	2,576,882	2,490,557	2,368,307	2,232,157
Cerificates of Participation	398,142	375,015	335,765	296,458	254,361	185,767
Tax Allocation Bonds	426,505	395,405	364,165	325,611	283,317	239,989
Revenue Bonds and Notes	8,734,913	8,149,072	7,658,489	7,140,384	6,620,535	6,122,158
<b>TOTAL</b>	<b>\$14,689,540</b>	<b>\$13,888,673</b>	<b>\$13,013,847</b>	<b>\$12,287,960</b>	<b>\$11,417,589</b>	<b>\$10,519,182</b>

**CITY OF LINCOLN, NEBRASKA**  
**SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS ON BONDED INDEBTEDNESS**  
**COUNCIL ADOPTED**  
**FOR FISCAL YEAR BEGINNING SEPTEMBER 1, OF YEARS INDICATED**

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Obligation Bonds (Tax)	\$6,718,623	\$6,655,624	\$6,188,546	\$5,869,950	\$5,876,069	\$5,594,111
Highway Allocation Bonds	3,631,357	4,288,557	4,306,882	4,940,557	5,263,307	5,257,157
Cerificates of Participation	1,563,142	1,555,015	1,490,765	1,481,458	1,484,361	1,455,767
Tax Allocation Bonds	1,046,333	1,087,071	1,264,789	1,264,137	1,286,214	1,122,748
Revenue Bonds and Notes	19,704,913	19,799,072	19,048,489	19,005,384	17,400,535	14,587,158
<b>TOTAL</b>	<b>\$32,664,368</b>	<b>\$33,385,339</b>	<b>\$32,299,471</b>	<b>\$32,561,486</b>	<b>\$31,310,486</b>	<b>\$28,016,941</b>

**CITY OF LINCOLN, NEBRASKA  
SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS  
COUNCIL ADOPTED  
FISCAL YEAR BEGINNING SEPTEMBER 1, 2007**

**SCHEDULE 5**

<u>DEPARTMENT/DIVISION</u>	<u>PROJECT TITLE AND DESCRIPTION</u>	<u>FUNDING SOURCE</u>	<u>APPROPRIATION</u>
<b>FINANCE</b>			
	Pershing Auditorium continue refurbishing & renovation of auditorium	MF	33,000
	Total Finance		<u>33,000</u>
<b>LIBRARY</b>			
	Arnold Area Branch Library	KF	346,500
	Gere Branch Library parking lot resurfacing	KF	110,000
	South Branch Library roof replacement	KF	33,200
	Bennett Martin Public Library roof replacement	KF	<u>73,600</u>
			563,300
<b>PARKS &amp; RECREATION</b>			
	Trago Park Improvements	OF	125,000
	A.V. Park Development - Phase I	RA	2,000,000
	Lewis Ball Fields Parking Impr. & Trail Connector	RA	200,000
	Pool Pumps/Mechanical Systems	MF	15,000
	ADA Compliance Improvements	MF	5,000
	Tennis Facilities Improvements	TF	2,500
	Playground Safety Components	MF	10,000
	Hard Surfacing	MF	32,000
	Commuter/Recreation Trails	MF	10,000
	Calvert Recreation Center	KF	500,000
	Ballfield Renovations	AF	120,000
	Athletic Field Bleachers	AF	5,000
	Building/Structure Roofing	KF	65,000
		MF	13,000
	Belmont Park Improvements	KF	100,000
	Park Area Alt. Irrigation Source Development	OF	120,000
	Rock Island Trail Improvements	OF	180,000
	Street Tree Replacements	MF	10,000
		OF	30,000
	Park Landscape	MF	5,000
		OF	5,000

<u>DEPARTMENT/DIVISION</u>	<u>PROJECT TITLE AND DESCRIPTION</u>	<u>FUNDING SOURCE</u>	<u>APPROPRIATION</u>
		LF	500
	Air Park Recreation Center Space with School	KF	50,000
		OF	45,000
	Wetlands/Open Sp. Acquisitions, Easements, Restor.	OF	350,000
		MF	25,000
	Hartland's Garden Valley Park Development	OF	50,000
	Wilderness Hills Park Development	IF	99,000
		MF	11,000
	Tamarin Ridge Park Development	IF	84,600
		MF	9,400
	Jamaica North Trail - Phase II (A St. to J St.)	OF	60,000
		PB	240,000
	Timber Valley-Hartland SW Trail Connector	IF	20,000
	Vavrina Meadows Trail Connector-Zone 7	IF	30,000
	Golf Course Cart Paths	GF	5,000
	Golf Course Clubhouse	GF	5,000
	Golf Course Trees/Landscaping	GF	5,000
	Ager Junior Golf Irrigation System	GF	50,000
	Holmes Golf Irrigation Source Development	GF	100,000
			100,000
	Total Parks & Recreation		\$ 4,792,000
POLICE	LPD K9 Training Facility		
		OF	45,000
			45,000
PUBLIC WORKS & UTILITIES/PARKING			
	Repair/Improvements to Parking Lots	SC	\$ 54,000
	Engineered Structural Condition Appraisal	SC	44,000
	Structural Repair/Maintenance - Parking Facilities	SC	250,000
			250,000
	Total Public Works & Utilities/Parking		\$ 348,000
PUBLIC WORKS & UTILITIES/SOLID WASTE MANAGEMENT			
	Site Re-permitting - Bluff Road Landfill	LF	40,000
	Site Maintenance - Bluff Road Landfill	LF	160,000
	Phase 11 Liner & leachate Collection System	LF	200,000
	Phase 4 Final Cap - Bluff Road Landfill	LF	150,000
	Landfill Gas Control System - Bluff Road Landfill	LF	1,100,000
	Site Re-permitting - C & D Landfill	OT	20,000

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>APPROPRIATION</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	
Compost Site Maintenance & Improvements	OT	60,000
Recycling Drop-off Maintenance & Improvements	OT	10,000
Final Cover for C & D Landfill	OT	30,000
Expansion of Recycling Drop-off Program	OT	20,000
Closure of N. 48th Street Landfill (East & West)	OT	340,000
Total Public Works & Utilities/Sanitary Landfill		\$ 2,130,000
<b>PUBLIC WORKS &amp; UTILITIES/STARTRAN</b>		
Handi-Van Vehicle Replacement	FA	\$ 423,100
	SR	86,600
Purchase Fleet Radio System	FA	200,000
	SR	50,000
G Street Building Roof Replacement	FA	40,000
	SR	10,000
Transit Enhancements (Required by FTA)	FA	96,000
	SR	24,000
Security Enhancements (Required by FTA)	FA	32,000
	SR	8,000
Purchase Supervisor Vehicle	FA	24,000
	SR	6,000
Computer Hardware/Software	FA	16,000
	SR	4,000
Shop Tools/Equipment	FA	40,000
	SR	10,000
AVL Enhancements	FA	40,000
	SR	10,000
Bus Information Publications	FA	24,000
	SR	6,000
Replace 15 Buses in 2011	FA	950,400
	SR	194,600
Total Public Works & Utilities/StarTran		\$ 2,294,700
<b>PUBLIC WORKS &amp; UTILITIES/STREETS &amp; HIGHWAYS</b>		
Antelope Valley Phase 2 Project - Channel Wall	FA	171,000
	SO	279,000
	PC	1,000,000
Antelope Valley Phase 3 Project - Channel Wall	SO	50,000
Antelope Valley Planning/Coordination - Urban Development	MF	100,000
Antelope Valley Planning/Coordination - Parks	MF	250,000

DEPARTMENT/DIVISIONPROJECT TITLE AND DESCRIPTIONFUNDING  
SOURCEAPPROPRIATION

Antelope Valley Planning/Design - Urban Development	MF	100,000
Antelope Valley Planning/Design - PW/U	SO	50,000
Impact Fees - District 1	IF	825,000
Impact Fees - District 2	IF	495,000
Impact Fees - District 3	IF	165,000
Impact Fees - District 4	IF	165,000
Impact Fees - District 5	IF	990,000
Impact Fees - District 6	IF	330,000
Impact Fees - District 7	IF	330,000
Misc Engineering, Construction and Computer	WR	578,900
	SO	805,100
	MF	116,000
Sidewalk Maintenance and Repair	SO	750,000
Residential Rehabilitation and Intersection Improv.	RR	1,072,000
Arterial Rehabilitation and Intersection Improv.	WR	1,360,800
South Beltway	WR	281,000
	PC	1,263,000
East Beltway	FA	100,000
SW 40th Viaduct	PC	2,615,000
	RT	600,000
Alvo Street from NW 12th to NW 1st Streets	HB	1,236,000
Pine Lake Road, 84th to 98th	HB	3,290,800
East Adams Street - 75th Street to 87th Street	HB	2,000,000
98th Street, Hwy 2 to Pine Lake	HB	787,300
W Adams, NW 56th to NW 48th	HB	2,216,000
Antelope Valley Phase 1 - "East Leg" of the Big "X"	WR	982,000
	RT	500,000
	SO	1,380,100
	CM	871,000
	FA	7,256,000
	PC	1,350,000
Antelope Valley Phase 1-N/S road, "K" to north of "Q" Street	SO	155,000
Antelope Valley Phase 1 - N/S road north of "Q" to "Y" Street	WC	4,360,600
Harris Overpass Replacement	CM	500,000
	RT	5,800,000
	PC	600,000
Antelope Valley Phase 1 - "P" and "Q" Street Bridges	FA	1,331,300
Antelope Valley Phase 1 - "N" Street Bridge	FA	786,600

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>APPROPRIATION</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	
Antelope Valley Phase 1 - "O" Street Bridge and Road	WR	2,008,700
	SF	1,320,000
	WC	152,000
Antelope Valley Phase 1 - "J" Street Bridge	WR	957,600
	SO	164,200
Antelope Valley Phase 1 - South Street Bridge	SO	155,000
Council Discretionary Street Projects	SO	493,986
Total Public Works & Utilities/Streets & Highways		\$ 55,495,986
<b>PUBLIC WORKS &amp; UTILITIES/STREET MAINTENANCE OPERATIONS</b>		
Upgrade of Gasboy Card Control System	GR	44,000
	MF	36,000
Total Public Works & Utilities/Street Maintenance Operations		\$ 80,000
<b>PUBLIC WORKS &amp; UTILITIES/WASTEWATER</b>		
Preliminary Design & Engineering Support - General System Improvement	UR	32,000
Wastewater cost of street construction - General System Improvement	UR	32,000
Selected repair/repl of WW fac/collectors	RB	975,000
P & Q Street Bridges - Antelope Valley	UR	140,000
East Leg Overpass - Antelope Valley	UR	40,000
O Street Bridge - Antelope Valley	UR	20,000
Solids handling improvements - Theresa St. Treatment Plant	RB	250,000
Solids Handling Improvements - Northeast Treatment Plant	RB	600,000
S. 40 to S. 48 & Rokeby Road (sub-basins) - Salt Valley Basin	RB	100,000
	IF	100,000
N. 56 to N. 70, north of Salt Creek - Northeast Salt Creek Basin	IF	70,000
	RB	160,000
Northeast of NW 27 & Hwy. #34 - Oak Creek Basin	RB	200,000
S. 70, Travis Drive to Yankee Hill Road - Beals Slough Basin	DC	50,000
	IF	400,000
	RB	100,000
S. 70 & Travis Drive to S. 84 - Beals Slough Basin	IF	400,000
	RB	100,000
Replace Liftstation (C-8) at W. P. and Sun Valley - West O Street Basin	RB	100,000
SW 60 & W. o to NW 63 & W. O - West O Street Basin	CF	120,000
NW 43 & NW 52, I-80 to W. Holdrege - West O Street Basin	CF	60,000
Phase II - Phase I to Murdock Trail - Stevens Creek Basin	RB	1,070,000
SW 6 & W. E to SW 40 & W. A - Middle Creek Basin	RB	730,000

<u>DEPARTMENT/DIVISION</u>	<u>FUNDING</u>	<u>APPROPRIATION</u>
<u>PROJECT TITLE AND DESCRIPTION</u>	<u>SOURCE</u>	
Total Public Works & Utilities/Wastewater		\$ 5,849,000
<b>PUBLIC WORKS &amp; UTILITIES/WATER</b>		
Preliminary Design & Engineering Support	UR	50,000
Control System Upgrade	UR	860,000
Additional Supply	UR	300,000
Ozone System Mods	UR	900,000
Infrastructure Rehab	UR	160,000
"A" Street PS Upgrade	UR	400,000
Transmission Main - Greenwood to Lincoln	IF	630,000
	RB	6,527,000
	UR	1,343,000
Water Distr Mains - Area 1	IF	450,000
	UR	300,000
Water Distr Mains - Area 2	IF	150,000
Water Distr Mains - Area 4	IF	100,000
Water Distr Mains - Area 5	IF	200,000
Water Distr Mains - Area 6	UR	3,250,000
Water Distr Mains - Area 7	IF	250,000
Distribution System Capacity	UR	270,000
Reimbursement to Street Construction	UR	400,000
Reimbursement to Antelope Valley	UR	100,000
Selected Main Replacement	UR	2,750,000
Total Public Works & Utilities/Water Production & Distribution		\$ 19,390,000
<b>PUBLIC WORKS &amp; UTILITIES/WATERSHED MANAGEMENT</b>		
Water Quality Best Management Practices	OF	125,000
	SF	100,000
Floodplain/Floodprone Area Engineering/Projects	OF	300,000
Comprehensive Watershed Master Plans	OF	250,000
Implementation of Watershed Master Plan Projects	OF	500,000
Miscellaneous Public Storm Drainage Projects	GR	20,000
		\$ 1,295,000
Total Public Works & Utilities		\$ 86,882,686
<b>URBAN DEVELOPMENT/COMMUNITY DEVELOPMENT</b>		
Catalyst 1 Project	CF	15,900,000

DEPARTMENT/DIVISION

PROJECT TITLE AND DESCRIPTION

FUNDING  
SOURCE

APPROPRIATION

48th & O, North Side	CF	546,800
Inland Truck Improvements	CF	70,000
Havelock Revitalization	CF	151,500
North 27th Street Revitalization	CF	747,500
Verizon Wireless	CF	2,000,000
University Place Revitalization	CF	234,000
West O Redevelopment Plan	CF	350,000
4th Street Paving	CD	150,000
Focus Area Public Improvements	CD	19,100
LMI Area Park Improvements	CD	25,000
South Street Streetscape	CD	115,800
N Haymarket Arts & Humanities Center	CF	1,400,000
Mandatory Relocation & Rehabilitation	LA	60,000
Redevelopment 23rd-24th, P-R Streets	FA	380,000
		<hr/>
Total Urban Development		\$ 22,149,700
		<hr/>
	GRAND TOTAL CAPITAL PROJECTS	\$ 114,465,686

## KEY TO FUNDING SOURCE ABBREVIATIONS

AF	Athletic Fees	PB	Transportation Enhancement
AQ	Advance Acquisition	PC	Federal Urban Area Project
BR	Bridge Replacement	PP	STPP-Hazard Elimination
CD	Community Development Block Grant	RA	Revenue Anticipation Notes
CF	Community Improvement Financing	RB	Revenue Bonds
CM	Congestion Management Air Quality	RR	Residential Rehab
DC	Developer Contribution	RT	Railroad Transportation Safety District
FA	Federal Aid	SC	Service Charges
GF	Golf Capital Improvements	SF	State/Federal Funds
GO	General Obligation Bonds	SO	Highway Allocation Funds
GR	General Revenues	SR	Special Reserves
HB	Highway Allocation Bonds	TA	Tree Assessment
IF	Impact Fee Revenues	TF	Tennis Fees
KF	Keno Funds	TM	State-Train Mile Tax
LA	Land Sale Proceeds	UF	User Fees
LF	Landfill Revenue	UR	Utility Revenues
MF	Municipal Infrastructure Redevelopment Fund	WC	City Wheel Tax, New Construction
OF	Other Financing	WR	City Residual Wheel Tax
OT	Solid Waste Occupation Tax		

To: Don Herz, City Finance  
From: Mary Jo Gillespie, EMS, Inc.  
Date: April 11, 2008  
RE: EMS Inc. Budget Summary FY08

**FY08 Budget****Revenues**

BryanLGH West	\$ 42,400.00
Bryan LGH East	\$ 42,400.00
Saint Elizabeth	\$ 42,400.00
City Of Lincoln	\$ 90,640.00
Medical Fees	\$ 3,962.00
Health Systems	\$ 4,848.00

**Total** \$ 226,650.00

**Expenses****FY08 Budget**

Wages/Taxes/Benefits	\$ 191,600.00
Office Expenses	\$ 10,450.00
Administration	\$ 15,350.00
Prof. Dev.	\$ 3,000.00
Corporate Filings	\$ 2,000.00
Medical Control	\$ 1,750.00
Contingency	\$ 2,500.00

**Total** \$ 226,650.00

27th Pay Period FICA & Pension

<u>Fund</u>	<u>Pension</u>	<u>FICA</u>	<u>TOTAL</u>
General	71,430		71,430
Donations	495	737	1,232
Cable Access TV	94	57	151
Library	12,925	11,097	24,022
Aging	7,763	5,715	13,478
Health	20,205	13,217	33,422
Animal Control	2,210	1,810	4,020
Title V Clean Air	1,445	985	2,430
Snow Removal	1,088	665	1,753
911 Communication	6,129	5,219	11,348
Social Security	224	74,313	74,537
Street Construction	10,723	6,901	17,624
CDBG	2,633	1,548	4,181
Grants-In-Aid	20,022	17,086	37,108
WIA	1,123	773	1,896
Building & Safety	11,776	8,051	19,827
Impact Fees	250	207	457
Golf	3,007	3,546	6,553
Parking Facilities	331	248	579
Landfill	5,473	3,463	8,936
EMS	649	1,281	1930
Wastewater	18,985	12,307	31,292
Water	21,450	14,071	35,521
StarTran	17,529	11,442	28,971

<u>Fund</u>	<u>Pension</u>	<u>FICA</u>	<u>TOTAL</u>
Information Services	11,060	6,927	17,987
Engineering Revolving	18,931	12,549	31,480
Worker's Comp	1,317	974	2,291
Fleet Services	3,003	1,983	4,986
Radio Maintenance	1,453	851	2,304
Police Garage	2,249	1,503	3,752
CIC	329	200	529
Copy Services		78	78
Police & Fire Pension	356	217	573
Lillian Polley Trust	453	280	733
<b>TOTALS</b>	<u>277,110</u>	<u>220,301</u>	<u>497,411</u>