

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.
- 2005-06 Debt Service Fund** – Balances from the Storm Water & Library bond issues used to pay debt service in 2005-06 in order to free up tax dollars to cover the 27th pay period.
- 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.
- 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 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

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**F.Y. 2006-07
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2004-05 ACTUAL EXPENDED	2005-06 BUDGET	2006-07 MAYOR RECOM.	2006-07 COUNCIL ADOPTED
ANTELOPE VALLEY BOND DEBT				
Debt Service	988,592	988,900	986,700	986,700
2005-06 BOND DEBT SERVICE*****				
Debt Service		2,750,175		
BOND INTEREST & REDEMPTION FUND*				
Debt Service	6,049,197	6,594,000	6,157,500	6,157,500
CONTINGENCY DIVISION/GENERAL FUND				
Services & Charges/Transfers		650,000	350,000	470,000
POLICE & FIRE PENSION FUNDS****				
Personnel				
Regular Salaries/Fringes	102,839	110,096	110,115	109,807
Pension Contribution (budgeted)	2,119,291	2,619,291	2,798,824	2,812,738
Supplies	2,326	2,500	2,700	2,700
Services & Charges	58,310	137,864	138,538	138,538
	2,282,766	2,869,751	3,050,177	3,063,783
GENERAL EXPENSE DIVISION/GENERAL FUND				
Personnel	10,448,156	10,557,227	10,783,834	10,562,356
Supplies	1,262	100,000	100,000	100,000
Services & Charges	5,746,877	6,343,780	6,613,266	6,411,372
Capital Outlay	126,704	212,250	212,250	182,250
Transfers	126,293			
	16,449,292	17,213,257	17,709,350	17,255,978
GOLF BOND DEBT SERVICE (409901)				
Debt Service	382,226	380,000	380,060	380,060
HEALTH CARE FUND (10004, History 06034)				
Supplies	3,983	5,500	5,500	5,500
Services & Charges	468			
Capital Outlay-Equipment		3,000		
	4,451	8,500	5,500	5,500
HIGHWAY USER ALLOCATION BONDS (Fund 307, 102151, 102154)				
Debt Service	1,818,860	1,567,000	1,566,200	1,566,200
INTERFUND TRANSFERS DIVISION/GENERAL FUND				
Services & Charges				
Engineering Services	316,895	327,295	327,295	143,303
Transfers				
City Match Federal Programs	27,910	29,491	31,306	30,756
City Share of Aging	2,829,711	2,792,670	2,793,604	2,528,120
City Share of Health	3,952,830	4,064,010	4,061,945	3,871,575
City Share of StarTran	5,471,292	5,615,775	5,904,372	5,809,646
City Share of Animal Control	428,714	470,642	502,789	402,245
City Share of Communication	1,569,894	1,621,796	1,792,156	1,760,963
City Share - WIA	106,362	97,633	101,556	100,374
City Share - Lifetime Health	158,421	152,610	156,514	155,906
City Share - Building & Safety	806,443	779,962	757,987	756,400
City Share - Auditorium	525,000	525,000	525,000	525,000
City Share - EMS Fund				
	16,193,472	16,476,884	16,954,524	16,084,288

**F.Y. 2006-07
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2004-05 ACTUAL EXPENDED	2005-06 BUDGET	2006-07 MAYOR RECOM.	2006-07 COUNCIL ADOPTED
KENO FUND				
Services & Charges	1,096,037	954,000	1,100,297	1,100,297
Capital Outlay-Equipment	662,454			
Transfers	268,573	682,000	806,040	806,040
Total KENO	<u>2,027,064</u>	<u>1,636,000</u>	<u>1,906,337</u>	<u>1,906,337</u>
LONG TERM DISABILITY				
Transfers			3,105	3,105
MIRF BOND DEBT				
Debt Service	427,600	424,600	427,900	427,900
SOCIAL SECURITY FUND**				
Personnel				
Regular Salaries	56,845	59,632	61,066	60,947
Social Security	1,720,636	1,992,716	1,998,380	1,987,050
Services & Charges	37,777	40,549	45,569	45,569
	<u>1,815,258</u>	<u>2,092,897</u>	<u>2,105,015</u>	<u>2,093,566</u>
SPECIAL EVENTS DIVISION/GENERAL FUND				
Fourth of July (18004)				
Personnel	37,361	50,000	50,000	50,000
Supplies	1,161	1,000	1,500	1,500
Services & Charges	4,923	6,225	6,225	6,225
	<u>43,445</u>	<u>57,225</u>	<u>57,725</u>	<u>57,725</u>
Lincoln Marathon (18005)				
Personnel	14,705	15,000	16,000	16,000
Services & Charges	1,580	4,000	4,000	4,000
	<u>16,285</u>	<u>19,000</u>	<u>20,000</u>	<u>20,000</u>
Star City Holiday Parade (18006)				
Personnel	11,828	13,500	16,500	16,500
Supplies	1,047	1,500	1,500	1,500
Services & Charges	43,366	58,000	58,000	58,000
	<u>56,241</u>	<u>73,000</u>	<u>76,000</u>	<u>76,000</u>
STREET LIGHT DIVISION/GENERAL FUND (18013)				
Services & Charges	1,387,429	3,651,386	1,476,600	1,476,600
Capital Outlay - Improvements	1,868,425		2,120,314	2,120,314
Debt Service			592,476	592,476
	<u>3,255,854</u>	<u>3,651,386</u>	<u>4,189,390</u>	<u>4,189,390</u>
TAX ALLOCATION PROJECTS DEBT SERVICE FUND				
Debt Service	899,611	853,085	862,431	862,431
UNEMPLOYMENT COMPENSATION FUND***				
Personnel	20,873	95,000	95,000	95,000

* Existing balances will be used to fund \$824,206 of the Bond Interest & Redemption Fund budget.

** Existing balances will be used to fund \$172,806 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 \$191,941 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 the entire 2005-06 Debt Service Fund budget.

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2006

	Dated	Amount	Average Interest Rate	How Due	Option	Interest Date	Outstanding
GENERAL BONDS:							
Various Purpose 1999A	03/01/99	21,800,000	4.462086900	Ser. '00 to '19	09	S.A. F & A	16,145,000
Various Purpose 1999B	03/01/99	8,220,000	3.812267000	Ser. '99 to '11	07	S.A. O & A	3,140,000
Storm Sewer & Drainage	05/29/02	7,500,000	4.698895800	Ser. '04 to '20	10	S.A. J & D	6,965,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	3.522738800	Ser. '03 to '23	13	S.A. D & J	14,650,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	3.758363500	Ser.' 05 to '17	15	S.A. D & J	6,180,000
Storm Sewer Bonds	05/25/05	9,950,000	3.913154800	Ser. '05 to '25		S.A. J & D	9,585,000
Total General Bonds							<u>56,665,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	4.478572200	Ser. '04 to '23	14	S.A. M & N	<u>35,000,000</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>1,965,000</u>
Certificates of Participation (Street Lights) 2005	08/15/05	1,785,000	3.582728600	Ser. '05 to '15	11	S.A. F & A	1,630,000
Certificates of Participation (Street Lights) 2006	03/15/06	3,060,000	3.765886100	Ser. '06 to '16	12	S.A. M & S	<u>3,060,000</u>
Total Cert. Of Part. (St. Lights)							<u>4,690,000</u>
Total General Obligation Bonds							<u>98,320,000</u>
TAX ALLOCATION BONDS:							
Tax Allocation Series 1992 (Haymarket)	11/15/92	1,310,000	5.872800000	Ser. '93 to '06	97	S.A. N & M	65,000
Tax Allocation Series 1992 (Eagles/Runza)	11/15/92	105,000	6.350000000	Term '93 to '06	97	S.A. N & M	15,000
Lincoln Star Building	04/21/00	231,580	6.390000000	Ser. '00 to '10	Anytime	S.A. J & D	110,336
Lincoln Building Series 2003	06/01/03	42,418	4.060000000	Ser. '03 to '11	Anytime	S.A. J & D	29,163
Lincoln Mall Series 2004	04/06/04	1,035,000	2.712197900	Ser. '04 to '11	09	S.A. J & D	790,000
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	4.371299700	Ser. '04 to '15	11	S.A. J & D	4,895,000
Liberty Village	08/15/05	365,035	4.750000000	Ser. '06 to '18	Anytime	S.A. F & A	343,056
Total Tax Allocation Bonds							<u>6,247,555</u>
REVENUE BONDS:							
Water Revenue	11/22/02	50,690,000	4.892638700	Ser. '02 to '22	12	S.A. F & A	39,400,000
Water Revenue	11/15/04	40,000,000	4.620058800	Ser. '04 to '25	14	S.A. F & A	<u>38,150,000</u>
Total Water Revenue Bonds							<u>77,550,000</u>
Sanitary Sewer Revenue and Refunding	07/16/03	55,000,000	4.426462400	Ser. '04 to '28	13	S.A. J & D	50,230,000
Sanitary Sewer Revenue	06/15/05	18,000,000	4.430278300	Ser. '06 to '30	16	S.A. J & D	<u>17,455,000</u>
Total Sanitary Sewer Revenue Bonds							<u>67,685,000</u>
Parking Revenue							
Series A	08/18/99	6,815,000	5.182559900	Ser. '99 to '09	09	S.A. F & A	3,175,000
	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	3,205,000
	12/18/01	1,640,000	4.783756400	Term '18 to '21	11	S.A. F & A	<u>1,640,000</u>
Total Parking Revenue Bonds							<u>14,715,000</u>
Golf Course Revenue	11/27/01	3,165,000	3.660032500	Ser. '01 to '11	08	S.A. F & A	<u>1,690,000</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>1,435,000</u>
Antelope Valley Project	02/27/02	11,080,000	4.499071430	Ser. '02 to '16	12	S.A. M & S	<u>9,110,000</u>
Cert. of Participation (Ambulances)	02/15/01	1,390,000	3.289012000	Ser. '01 to '08	05	S.A. F & A	<u>380,000</u>

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2006

	<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>
Electric System Revenue Bonds Series A	02/15/98	45,560,000	4.724900000	Ser. '98 to '18	08	S.A. M & S	32,985,000
Electric Revenue-Series 2001	08/15/01	141,150,000	4.892700000	Ser. '06 to '20	11	S.A. M & S	141,150,000
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	110,725,000
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	27,875,000
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
 Total Electric Revenue Bonds							<u>543,680,000</u>
 Total Revenue Bonds							<u>716,245,000</u>
 GRAND TOTAL ALL BONDS							<u>820,812,555</u>

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

	Dated	Amount	F.Y. 2007	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012
GENERAL BONDS:								
Various Purpose 1999A	03/01/99	21,800,000	940,000	980,000	1,020,000	1,065,000	1,115,000	1,165,000
Various Purpose 1999B	03/01/99	8,220,000	675,000	660,000	645,000	635,000	265,000	260,000
Storm Sewer & Drainage	05/29/02	7,500,000	280,000	290,000	305,000	315,000	330,000	345,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	1,260,000	1,265,000	1,270,000	965,000	965,000	965,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	425,000	435,000	450,000	475,000	480,000	495,000
Storm Sewer	05/25/05	9,950,000	360,000	375,000	385,000	395,000	410,000	425,000
Total General Bonds			<u>3,940,000</u>	<u>4,005,000</u>	<u>4,075,000</u>	<u>3,850,000</u>	<u>3,565,000</u>	<u>3,655,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000		245,000	675,000	715,000	1,400,000	1,810,000
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	240,000	250,000	250,000	190,000	195,000	200,000
Certificates of Participation (St. Lights) 2005	08/15/05	1,785,000	160,000	165,000	170,000	175,000	180,000	185,000
Certificates of Participation (St. Lights) 2006	03/15/06	3,060,000	265,000	270,000	280,000	290,000	295,000	310,000
Total Cert. Of Participation (St. Lights)			<u>425,000</u>	<u>435,000</u>	<u>450,000</u>	<u>465,000</u>	<u>475,000</u>	<u>495,000</u>
Total General Obligation Bonds			<u>4,605,000</u>	<u>4,935,000</u>	<u>5,450,000</u>	<u>5,220,000</u>	<u>5,635,000</u>	<u>6,160,000</u>
TAX ALLOCATION BONDS:								
Tax Allocation Series 1992 (Haymarket)	11/15/92	1,310,000	65,000					
Tax Allocation Series 1992 (Eagles/Runza)	11/15/92	105,000	15,000					
Lincoln Star Bldg. Series 2000	04/21/00	231,580	25,039	26,664	28,395	30,239		
Lincoln Building Series 2003	06/01/03	42,418	5,302	5,302	5,302	5,302	5,302	2,651
Lincoln Mall Series 2004	04/06/04	1,035,000	120,000	125,000	125,000	130,000	130,000	160,000
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	365,000	375,000	405,000	425,000	445,000	465,000
Liberty Village	08/15/05	365,035	23,036	24,143	25,304	26,520	27,795	29,131
Total Tax Allocation Bonds			<u>618,377</u>	<u>556,109</u>	<u>589,001</u>	<u>617,061</u>	<u>608,097</u>	<u>656,782</u>
REVENUE BONDS:								
Water Revenue	11/22/02	50,690,000	4,365,000	4,560,000	4,775,000	5,000,000	5,230,000	3,560,000
Water Revenue	11/15/04	40,000,000	975,000	995,000	1,020,000	1,050,000	1,080,000	1,820,000
Total Water Revenue Bonds			<u>5,340,000</u>	<u>5,555,000</u>	<u>5,795,000</u>	<u>6,050,000</u>	<u>6,310,000</u>	<u>5,380,000</u>
Sanitary Sewer Revenue	07/16/03	55,000,000	1,545,000	1,580,000	1,620,000	1,660,000	1,710,000	1,770,000
Sanitary Sewer Revenue	06/15/05	18,000,000	460,000	475,000	490,000	505,000	525,000	540,000
Total Sanitary Sewer Revenue Bonds			<u>2,005,000</u>	<u>2,055,000</u>	<u>2,110,000</u>	<u>2,165,000</u>	<u>2,235,000</u>	<u>2,310,000</u>
Parking Revenue								
Series A	08/18/99	6,815,000	1,005,000	1,060,000	1,110,000			
	08/18/99	6,695,000				1,170,000	1,235,000	1,305,000
Parking Revenue	12/18/01	4,360,000	235,000	245,000	250,000	265,000	275,000	285,000
	12/18/01	1,640,000						
Total Parking Revenue Bonds			<u>1,240,000</u>	<u>1,305,000</u>	<u>1,360,000</u>	<u>1,435,000</u>	<u>1,510,000</u>	<u>1,590,000</u>
Golf Course Revenue	11/27/01	3,165,000	315,000	325,000	335,000	350,000	365,000	
M.I.R.F. (F Street Recreation Center)	06/13/00	3,200,000	355,000	370,000	710,000			
Antelope Valley Project	02/27/02	11,800,000	595,000	615,000	635,000	660,000	685,000	710,000
Certificates of Participation (Ambulances)	02/15/01	1,390,000	185,000	195,000				
Electric System Revenue-Series A	02/15/98	45,560,000	1,910,000	1,995,000	2,085,000	2,175,000	2,275,000	2,380,000
Electric Revenue Series 2001	08/15/01	141,150,000	1,000,000				1,580,000	
Electric Revenue & Refunding-Series 2002	10/01/02	148,190,000	8,140,000	9,590,000	10,065,000	10,560,000	11,070,000	11,620,000
Electric Revenue & Refunding-Series 2003	10/01/03	126,310,000		2,845,000	2,935,000	3,045,000	3,170,000	3,295,000
Electric Revenue-Series 2005	10/01/05	115,000						
Total Electric Revenue Bonds			<u>11,050,000</u>	<u>14,430,000</u>	<u>15,085,000</u>	<u>15,780,000</u>	<u>18,095,000</u>	<u>17,295,000</u>
Total Revenue Bonds			<u>21,085,000</u>	<u>24,850,000</u>	<u>26,030,000</u>	<u>26,440,000</u>	<u>29,200,000</u>	<u>27,285,000</u>
GRAND TOTAL ALL BONDS			<u>26,308,377</u>	<u>30,341,109</u>	<u>32,069,001</u>	<u>32,277,061</u>	<u>35,443,097</u>	<u>34,101,782</u>

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

	<u>Dated</u>	<u>F.Y. 2007</u>	<u>F.Y. 2008</u>	<u>F.Y. 2009</u>	<u>F.Y. 2010</u>	<u>F.Y. 2011</u>	<u>F.Y. 2012</u>
GENERAL BONDS:							
Various Purpose 1999A	03/01/99	724,393	687,733	648,533	606,713	561,983	514,038
Various Purpose 1999B	03/01/99	112,448	86,753	60,983	35,065	16,549	5,525
Storm Sewer & Drainage	05/29/02	314,578	304,240	292,703	280,106	266,596	252,037
Refunding 2003 & Storm Sewer Bonds	07/08/03	490,344	452,544	414,594	376,494	351,163	324,143
Storm Sewer Refunding Bonds	05/03/05	213,565	201,523	188,686	174,805	160,121	144,638
Storm Sewer Bonds	05/25/05	362,013	350,313	338,125	325,613	311,788	297,438
Total General Bonds		<u>2,217,341</u>	<u>2,083,105</u>	<u>1,943,624</u>	<u>1,798,796</u>	<u>1,668,200</u>	<u>1,537,819</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	1,566,138	1,563,688	1,554,488	1,537,013	1,491,288	1,411,038
Certificates of Participation (Fire/Trucks/911)	08/15/04	61,560	56,520	50,270	43,145	37,350	30,915
Certificates of Participation (Street Lights) 2005	08/15/05	56,765	51,885	46,770	41,245	35,383	29,083
Certificates of Participation (Street Lights) 2006	03/15/06	110,711	103,631	94,181	84,381	74,231	63,538
Total Cert. Of Participation (St. Lights)		<u>167,476</u>	<u>155,516</u>	<u>140,951</u>	<u>125,626</u>	<u>109,614</u>	<u>92,621</u>
Total General Obligation Bonds		<u>4,012,515</u>	<u>3,858,829</u>	<u>3,689,333</u>	<u>3,504,580</u>	<u>3,306,452</u>	<u>3,072,393</u>
TAX ALLOCATION BONDS:							
Tax Allocation Bonds Ser. 1992 (Haymarket)	11/15/92	2,032					
Tax Allocation Bonds Ser. 1992 (Eagles/Runza)	11/15/92	477					
Lincoln Star Bldg. Series 2000	04/21/00	6,657	5,032	3,301	1,457		
Lincoln Building Series 2003	06/01/03	1,130	915	700	484	269	54
Lincoln Mall Series 2004	04/06/04	19,420	16,970	14,158	10,807	7,070	2,560
Multi-Plex/Old Federal Building Series 2004	04/07/04	198,313	187,213	174,500	159,444	142,575	123,678
Liberty Village	08/15/05	16,025	14,918	13,757	12,541	11,266	9,930
Total Tax Allocation Bonds		<u>244,054</u>	<u>225,048</u>	<u>206,416</u>	<u>184,733</u>	<u>161,180</u>	<u>136,222</u>
REVENUE BONDS:							
Water Revenue	11/22/02	1,878,770	1,672,220	1,454,283	1,230,145	993,120	743,703
Water Revenue	11/15/04	1,733,232	1,703,982	1,674,132	1,643,532	1,609,407	1,571,606
Total Water Revenue Bonds		<u>3,612,002</u>	<u>3,376,202</u>	<u>3,128,415</u>	<u>2,873,677</u>	<u>2,602,527</u>	<u>2,315,309</u>
Sanitary Sewer Revenue and Refunding	07/16/03	2,312,919	2,274,294	2,234,794	2,186,194	2,103,194	2,043,344
Sanitary Sewer Revenue	06/15/05	768,563	750,163	731,163	711,563	691,363	670,363
Total Sanitary Sewer Revenue Bonds		<u>3,081,482</u>	<u>3,024,457</u>	<u>2,965,957</u>	<u>2,897,757</u>	<u>2,794,557</u>	<u>2,713,707</u>
Parking Revenue Series A	08/18/99	518,606	468,356	415,357	359,856	296,969	230,588
Parking Revenue	12/18/01	227,768	218,838	209,038	198,663	187,400	175,438
Total Parking Revenue Bonds		<u>746,374</u>	<u>687,194</u>	<u>624,395</u>	<u>558,519</u>	<u>484,369</u>	<u>406,026</u>
Golf Course Revenue	11/27/01	65,060	54,035	41,848	28,783	14,783	
M.I.R.F. (F Street Recreation Center)	06/13/00	72,830	55,080	36,210			
Antelope Valley Project	02/27/02	391,655	371,978	349,934	325,640	299,235	270,980
Certificates of Participation (Ambulances)	02/15/01	12,173	4,144				
Electric System Revenue-Series A	02/15/98	1,574,000	1,488,000	1,398,000	1,304,000	1,206,000	1,104,000
Electric Revenue Series 2001	08/15/01	7,163,000	7,123,000	7,123,000	7,123,000	7,123,000	7,060,000
Electric Revenue & Refunding-Series 2002	10/01/02	6,554,000	6,147,000	5,668,000	5,164,000	4,636,000	4,083,000
Electric Revenue & Refunding-Series 2003	10/01/03	5,812,000	5,812,000	5,727,000	5,610,000	5,488,000	5,361,000
Electric Revenue-Series 2005	10/01/05	5,148,000	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000
Total Electric Revenue Bonds		<u>26,251,000</u>	<u>26,186,000</u>	<u>25,532,000</u>	<u>24,817,000</u>	<u>24,069,000</u>	<u>23,224,000</u>
Total Revenue Bonds		<u>34,232,576</u>	<u>33,759,090</u>	<u>32,678,759</u>	<u>31,501,376</u>	<u>30,264,471</u>	<u>26,886,678</u>
GRAND TOTAL ALL BONDS		<u>38,489,145</u>	<u>37,842,967</u>	<u>36,574,508</u>	<u>35,190,689</u>	<u>33,732,103</u>	<u>30,095,293</u>

**F.Y. 2006-07 GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL	BUDGET	MAYOR	COUNCIL
	2004-05	2005-06	RECOM.	ADOPTED
			2006-07	2006-07
PERSONNEL				
Health & Accident Insurance	7,606,096	7,578,102	7,949,016	7,749,776
Dental Insurance	387,919	417,517	406,649	405,881
Life Insurance	79,482	84,950	64,816	64,528
StarTran Passports	1,800	7,200	7,200	7,200
Retirement	1,808,232	1,777,085	1,690,876	1,671,644
Employee Assistance Program	29,861	44,700	44,700	44,700
Post Employment Health Plan	534,766	647,673	620,577	618,627
SUBTOTAL PERSONNEL	10,448,156	10,557,227	10,783,834	10,562,356
SUPPLIES				
Fuel & Oil		100,000	100,000	100,000
Media/Publications	387			
Other Operating Supplies	838			
Postage	37			
SUBTOTAL SUPPLIES	1,262	100,000	100,000	100,000
OTHER SERVICES & CHARGES				
Miscellaneous Contractual	62,238	171,000	109,000	59,000
Auditing Service	58,500	75,000	75,000	75,000
Consultant Services	79,351	145,000	110,000	110,000
Data Processing Service	179,297	390,000	401,000	401,000
Data Processing Systems Development	610,456	507,500	521,500	521,500
Software - I.S.	4,590			
Data Processing - CJIS	25,056	29,640	19,100	19,100
Delivery Service	2,440	2,700	2,700	2,700
Demolition of Bldgs.	16,570	30,000	30,000	30,000
Legal Services	44,465			
Lobbyist Service	30,100	35,000	35,000	35,000
Shared Services - Corrections	1,480,362	1,589,194	1,668,654	1,618,654
Shared Services - Human Services Admin./Justice Co.	132,495	141,521	148,597	146,741
Shared Services - Civil Defense	184,179	220,989	232,038	231,529
Shared Services - Pre-trial Diversion	35,000	35,000	36,750	35,000
Shared Services - Public Defender	133,827	140,518	147,544	147,544
Affirmative Action Intern Program	8,736	40,000	40,000	25,000
211 Central Information	5,000	2,500	2,500	2,500
Asian Community & Cultural Center	10,000	10,000	10,000	10,000
CASA for Lancaster Co.				11,250
Cornhusker Place	151,795	180,250	260,250	260,250
CSI (Com. Serv. Initiative) Lincoln		40,000	40,000	45,000
Daywatch	10,000			
Fresh Start		10,500	10,500	12,500
Harvest Project	12,500			
Hispanic Community Center	12,500	2,500	2,500	
Indian Center	7,500	0	0	15,000
Lighthouse	5,000	10,500	10,500	10,500
Lincoln Action Program	17,500	0	0	49,550
Lincoln Interfaith Council	17,500	17,500	17,500	
Lincoln Arts Council	38,330	32,854	32,854	32,854
Lincoln Literacy	5,000	7,500	7,500	7,500
Lincoln Medical Education Foundation				5,000
Madonna Transportation Program	12,500	12,500	12,500	13,125
Malone Community Center	35,000	35,000	35,000	35,000
Matt Talbot	5,000	12,500	12,500	15,000
Human Serv. Fed.	6,800	2,500		
Rape Spouse Abuse Crisis Center	44,100	44,100	44,100	45,500
Friendship Home	188,490	188,490	188,490	188,490
Willard Community Center	7,500	7,500	7,500	7,500
Family Service Association	11,250	30,000	30,000	

**F.Y. 2006-07 GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL	BUDGET	MAYOR	COUNCIL
	2004-05	2005-06	RECOM.	ADOPTED
			2006-07	2006-07
Heartland Big Brothers/Big Sisters	15,000	15,000	15,000	16,250
Cornhusker State Games/Nebr. Sports Council	10,000	10,000	10,000	10,000
Miscellaneous Subgrantees	30,000	0	39,412	8,000
Saint Monica's	30,000	30,675	30,675	
UNL - Public Policy Ctr.	35,000	0	0	0
Volunteer Partners				7,500
Youth Assessment Center	37,500	50,000	50,000	50,000
City-wide Payroll System	68,347	53,000	54,200	54,200
PeopleSoft Financial System Development	187,566	195,000	95,000	95,000
Shared Services - Case Mgmt.	33,000	32,186	33,795	33,753
Shared Services - Youth Pre-Trial Diversion	34,500	34,500	36,225	34,500
Web Development	21,791	48,000	48,000	48,000
State Fair Subsidy	80,842	210,000	275,000	275,000
Municipal Band Concerts			10,000	10,000
Printing	11,463	18,500	18,500	18,500
Property	3,269	3,564	4,000	4,000
Miscellaneous Insurance Floater	118	117	117	117
Electricity	288	500	600	600
Telephone	1,532	1,800	1,800	1,800
Water	71	500	5,000	5,000
City Share of Lincoln Ctr. Maint.	230,336	252,082	267,865	267,865
Equipment Maintenance Contracts	530	600	600	600
Minor Bldg. Improvements	345,963	350,000	385,000	335,000
Other Equipment Maintenance and Repair	25,000	25,000	25,000	25,000
Problem Resolution Team	372	10,000	10,000	10,000
Advertising	221	2,500	2,500	2,500
Committee Expense		1,500	1,500	1,500
Election Expense	213,529	30,000	180,000	180,000
Industrial Promotion	250,000	305,000	255,000	255,000
Court & Litigation Costs	61,925	119,000	95,000	95,000
Memberships & Subscriptions	77,624	75,000	78,000	78,000
Public Relations	2,335	2,000	2,000	2,000
Transfer to Lancaster County	5,000			
Reimbursements	75,621			
Misc. Other Services & Charges		20,000	20,000	
Fees Paid to State of Nebraska	85			
Charge Card Fees			8,400	8,400
Presentation/Training Materials	539	6,000	6,000	6,000
Witness Fees	3,891	12,000	18,000	18,000
Plaques/Awards/Employee Recognition	400			
Building/Miscellaneous Permits	7,497	7,000	7,000	7,000
Property Taxes	609	3,000	3,000	3,000
Impact Fee (Low Income)	154,186	160,000	160,000	160,000
Impact Fee (Economic. Dev.)		60,000	60,000	60,000
SUBTOTAL OTHER SER. & CHARGES	<u>5,746,877</u>	<u>6,343,780</u>	<u>6,613,266</u>	<u>6,411,372</u>
CAPITAL OUTLAY-EQUIPMENT				
Audio-Visual Equipment				
Data Processing Equipment	124,111	162,250	162,250	132,250
Misc. Equipment				
SUBTOTAL-EQUIPMENT	<u>124,111</u>	<u>162,250</u>	<u>162,250</u>	<u>132,250</u>
CAPITAL OUTLAY-IMPROVEMENTS	<u>2,593</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TRANSFERS	<u>126,293</u>			
GRAND TOTAL	<u><u>16,449,292</u></u>	<u><u>17,213,257</u></u>	<u><u>17,709,350</u></u>	<u><u>17,255,978</u></u>

**GENERAL FUND BUDGET REQUEST
FOR OPERATION AND MAINTENANCE OF THE STREET LIGHT SYSTEM
TO LINCOLN ELECTRIC SYSTEM**
City Fiscal Year of 9/1/06 - 8/31/07
(Dollars rounded to nearest \$100)

Estimated energy charge	18,797,700 Killowatt-Hours @ \$0.0406	\$763,200
Estimated maintenance charge		<u>668,400</u>
Total Estimate		\$1,431,600

TRENDS

<u>Fiscal Year</u>	<u>Avg. No. Lights</u>	<u>Killowatt- Hours</u>	<u>Budget Request</u>	<u>Actual Billing</u>
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	26,727	18,393,800	1,345,700	1,361,400 **
2006 - 07	27,579	18,797,700	1,431,600	

* City purchased street light system 9/1/04

** Six months actual, six months estimated

**Pershing Center
Proposed Budget
For the Fiscal Year 2006-2007**

Revenues:

Building Rent	178,815
Equipment Rent	30,408
Net Box Office Income	115,270
Revenue-Reimbursed Expense	260,400
Self/Co Promotion Revenue	185,000
PFMA Revenue	19,300
Novelties Net	39,897
Gross Food & Beverage	731,760
Signage	81,500
Video Board Income	800
Miscellaneous	2,000
Total Revenues	<u>1,645,150</u>

Operating Expenses:

Labor incl. benefits

Full-time Non-event	685,930
Part-time Non-event	50,740
Total Labor	<u>736,670</u>

Event Expense:

Part-time Event Staff Expense	185,505
Net Advertising Expense	5,000
Expense - Reimbursed Expense	312,800
Cost of Goods Sold	168,305
F & B Expense	177,850
Video Board Lease Payment	26,085
Total Event Expense	<u>875,545</u>

General & Administrative

Postage	6,000
Office Supplies	6,000
Printing & Duplicating	4,200
Dues & Membership	2,500
Telephone	14,400
Travel & Conferences	6,000
Advertising	2,000
Office Equipment Expense	3,500
Miscellaneous	1,500
Total General & Administrative	<u>46,100</u>

Operational:

Utilities	191,300
Supplies	32,660
Uniforms/cleaning	2,000
Insurance	72,000
Building R & M	7,500
Maintenance Contracts	10,800
HVAC Repairs	20,000
Vehicle Expense	2,000
Equipment Expense	6,000
Other	6,700
Total Operational	<u>350,960</u>
Total Expense Before Mgmt Fee	<u>2,009,275</u>
Operating Income/(Loss) Before Fee	<u>(364,125)</u>
Management Fee	103,000
Equip Replace/Mkt Promo Fund	57,875
Net Operating Income/(Loss)	<u>(525,000)</u>
Transfers from City	525,000
Net After Fees and Transfer	<u>0</u>