

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. 2007-08
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2005-06 ACTUAL EXPENDED	2006-07 BUDGET	2007-08 MAYOR RECOM.	2007-08 COUNCIL ADOPTED
ANTELOPE VALLEY BOND DEBT				
Debt Service	988,418	986,700	986,980	986,980
2005-06 BOND DEBT SERVICE				
Debt Service	2,787,760			
BOND INTEREST & REDEMPTION FUND*				
Debt Service	6,598,942	6,157,500	6,723,105	6,723,105
CONTINGENCY DIVISION/GENERAL FUND				
Services & Charges/Transfers		470,000	225,000	201,353
POLICE & FIRE PENSION FUNDS****				
Personnel				
Regular Salaries/Fringes	108,957	109,807	116,196	116,196
Pension Contribution (budgeted)	2,619,291	2,812,738	2,812,738	2,812,738
Supplies	2,765	2,700	3,000	3,000
Services & Charges	175,863	138,538	191,939	191,939
	2,906,876	3,063,783	3,123,873	3,123,873
GENERAL EXPENSE DIVISION/GENERAL FUND				
Personnel	10,332,849	10,562,356	11,181,437	11,172,588
Supplies	2,374	100,000	1,280	1,280
Services & Charges	5,878,688	6,411,372	6,757,989	6,615,025
Capital Outlay	80,571	182,250	162,250	162,250
Transfers	214,527			
	16,509,009	17,255,978	18,102,956	17,951,143
GOLF BOND DEBT SERVICE (409901)				
Debt Service	382,226	380,060	379,035	379,035
HEALTH CARE FUND (10004, History 06034)				
Supplies	2,630	5,500	5,500	5,500
Services & Charges	1,742			
Capital Outlay-Equipment	3,000			
	7,372	5,500	5,500	5,500
HIGHWAY USER ALLOCATION BONDS (Fund 307, 102151, 102154)				
Debt Service	1,569,038	1,566,200	3,631,359	3,631,359
INTERFUND TRANSFERS DIVISION/GENERAL FUND				
Services & Charges				
Engineering Services	327,295	143,303	143,303	93,303
Transfers				
City Match Federal Programs	29,491	30,756	35,843	35,843
City Share of Aging	2,792,670	2,528,120	2,346,134	2,410,963
City Share of Health	4,064,010	3,871,575	4,050,182	4,050,182
City Share of StarTran	5,684,590	5,809,646	6,111,162	6,011,162
City Share of Animal Control	470,642	402,245	371,703	371,703
City Share of Communication	1,821,796	1,760,963	1,912,582	1,912,582
City Share - WIA	97,633	100,374	105,229	105,229
City Share - Lifetime Health	152,610	155,906		120,172
City Share - Building & Safety	779,962	756,400	527,473	527,473
City Share - Auditorium	525,000	525,000	525,000	525,000
	16,745,699	16,084,288	16,128,611	16,163,612

**F.Y. 2007-08
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2005-06 ACTUAL EXPENDED	2006-07 BUDGET	2007-08 MAYOR RECOM.	2007-08 COUNCIL ADOPTED
KENO FUND				
Services & Charges	1,108,281	1,100,297	1,072,264	1,072,264
Capital Outlay-Equipment	373,620			
Transfers	<u>357,942</u>	<u>806,040</u>	<u>740,708</u>	<u>740,708</u>
Total KENO	1,839,843	1,906,337	1,812,972	1,812,972
LONG TERM DISABILITY				
Transfers		<u>3,105</u>	<u>4,132</u>	<u>4,132</u>
MIRF BOND DEBT				
Debt Service	<u>426,480</u>	<u>427,900</u>	<u>425,080</u>	<u>425,080</u>
SOCIAL SECURITY FUND**				
Personnel				
Regular Salaries	60,312	60,947	63,619	63,619
Social Security	1,808,025	1,987,050	2,016,814	2,015,445
Services & Charges	<u>41,071</u>	<u>45,569</u>	<u>48,789</u>	<u>48,789</u>
	1,909,408	2,093,566	2,129,222	2,127,853
SPECIAL EVENTS DIVISION/GENERAL FUND				
Fourth of July (18004)				
Personnel	31,672	50,000	45,000	45,000
Supplies	956	1,500	1,500	1,500
Services & Charges	<u>3,492</u>	<u>6,225</u>	<u>6,225</u>	<u>6,225</u>
	36,120	57,725	52,725	52,725
Lincoln Marathon (18005)				
Personnel	12,305	16,000	16,000	15,000
Services & Charges	<u>1,239</u>	<u>4,000</u>	<u>2,500</u>	<u>2,500</u>
	13,544	20,000	18,500	17,500
Star City Holiday Parade (18006)				
Personnel	14,663	16,500	16,500	16,500
Supplies	1,441	1,500	1,500	1,500
Services & Charges	<u>43,534</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
	59,638	76,000	76,000	76,000
STREET LIGHT DIVISION/GENERAL FUND (18013)				
Services & Charges	1,291,338	1,476,600	1,562,496	1,562,496
Capital Outlay - Improvements	2,110,313	2,120,314	2,110,315	2,110,315
Debt Service	<u>214,238</u>	<u>592,476</u>	<u>1,256,622</u>	<u>1,256,622</u>
	3,615,889	4,189,390	4,929,433	4,929,433
TAX ALLOCATION PROJECTS DEBT SERVICE FUND				
Debt Service	<u>869,810</u>	<u>862,431</u>	<u>1,046,333</u>	<u>1,046,333</u>
UNEMPLOYMENT COMPENSATION FUND***				
Personnel	<u>17,274</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>

* Existing balances will be used to fund \$646,744 of the Bond Interest & Redemption Fund budget.

** Existing balances will be used to fund \$179,234 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 \$214,467 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.

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2007

	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	15,205,000
Various Purpose 1999B	03/01/99	8,220,000	3.812267000	Ser. '99 to '11	07	S.A. O & A	2,465,000
Storm Sewer & Drainage	05/29/02	7,500,000	4.698895800	Ser. '04 to '20	10	S.A. J & D	6,685,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	3.522738800	Ser. '03 to '23	13	S.A. D & J	13,390,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	3.758363500	Ser.' 05 to '17	15	S.A. D & J	5,755,000
Storm Sewer Bonds	05/25/05	9,950,000	3.913154800	Ser. '05 to '25	15	S.A. J & D	9,225,000
Stormwater Drainage Flood Mgmt.	06/27/07	8,295,000	4.829286800	Ser. '08 to '27	17	S.A. J & D	8,295,000
Total General Bonds							<u>61,020,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	4.478572200	Ser. '04 to '23	14	S.A. M & N	35,000,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	4.131670900	Ser. '07 to '27	17	S.A. M & N	27,000,000
							<u>62,000,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	3.289012000	Ser. '04 to '15	09	S.A. F & A	1,725,000
Certificates of Participation (Street Lights) 2005	08/15/05	1,785,000	3.582728600	Ser. '05 to '15	11	S.A. F & A	1,470,000
Certificates of Participation (Street Lights) 2006	03/15/06	3,060,000	3.765886100	Ser. '06 to '16	12	S.A. M & S	2,795,000
Certificates of Participation (Street Lights) 2007	03/28/07	5,500,000	3.695826900	Ser. '08 to '17	13	S.A. M & S	5,500,000
Total Cert. Of Part. (St. Lights)							<u>9,765,000</u>
Total General Obligation Bonds							<u>134,510,000</u>
TAX ALLOCATION BONDS:							
Lincoln Mall Series 2004	04/06/04	1,035,000	2.712197900	Ser. '04 to '11	09	S.A. J & D	670,000
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	4.371299700	Ser. '04 to '15	11	S.A. J & D	4,530,000
Liberty Village	08/15/05	365,035	4.750000000	Ser. '06 to '18	Anytime	S.A. F & A	320,020
Thunderstone Series 2006	10/01/06	245,368	5.100000000	Ser. '08 to '15	Anytime	S.A. O & A	245,368
Verizon Series 2007	03/22/07	2,205,000	5.343609000	Ser. '09 to '18	12	S.A. M & N	2,205,000
48th & "O" St. - Southside Series 2007	06/01/07	585,815	5.240000000	Ser. '08 to '18	Anytime	S.A. J & D	585,815
NE Printers/LPD Station Series 2007	06/01/07	388,015	5.240000000	Ser. '07 to '20	Anytime	S.A. J & D	388,015
N. 48th Streetscape Series 2007	06/15/07	369,230	5.400000000	Ser. '07 to '14	Anytime	S.A. J & D	369,230
Total Tax Allocation Bonds							<u>9,313,448</u>
REVENUE BONDS:							
Water Revenue	11/22/02	50,690,000	4.892638700	Ser. '02 to '22	12	S.A. F & A	35,035,000
Water Revenue	11/15/04	40,000,000	4.620058800	Ser. '04 to '25	14	S.A. F & A	37,175,000
Total Water Revenue Bonds							<u>72,210,000</u>
Sanitary Sewer Revenue and Refunding	07/16/03	55,000,000	4.426462400	Ser. '04 to '28	13	S.A. J & D	48,685,000
Sanitary Sewer Revenue	06/15/05	18,000,000	4.430278300	Ser. '06 to '30	16	S.A. J & D	16,995,000
Sanitary Sewer Revenue	04/04/07	20,460,000	4.326259600	Ser. '08 to '28	18	S.A. J & D	20,460,000
Total Sanitary Sewer Revenue Bonds							<u>86,140,000</u>
Parking Revenue							
Series A	08/18/99	6,815,000	5.182559900	Ser. '99 to '09	09	S.A. F & A	2,170,000
	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	2,970,000
	12/18/01	1,640,000	4.783756400	Term '18 to '21	11	S.A. F & A	1,640,000
Total Parking Revenue Bonds							<u>13,475,000</u>
Solid Waste Management Revenue	08/03/06	4,000,000	4.123951100	Ser. '07 to '21	14	S.A. F & A	3,815,000
Golf Course Revenue	11/27/01	3,165,000	3.660032500	Ser. '01 to '11	08	S.A. F & A	1,375,000
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	1,080,000
Antelope Valley Project	02/27/02	11,080,000	4.499071430	Ser. '02 to '16	12	S.A. M & S	8,515,000
Cert. of Participation (Ambulances)	02/15/01	1,390,000	3.289012000	Ser. '01 to '08	05	S.A. F & A	195,000

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2007

	<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	02/15/98						
Series A		45,560,000	4.724900000	Ser. '98 to '18	08	S.A. M & S	1,995,000
Electric Revenue-Series 2001	08/15/01	141,150,000	4.892700000	Ser. '06 to '20	11	S.A. M & S	
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	102,585,000
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
Electric Revenue-Series 2007A	05/15/07	18,745,000	4.568600000	Ser. '21 to '29	17	S.A. M & S	18,745,000
Electric Revenue-Series 2007A	05/15/07	81,850,000	4.736800000	Term '34 & '35	17	S.A. M & S	81,850,000
Electric Revenue-Series 2007B	05/15/07	164,485,000	4.089000000	Ser. '09 to '20	17	S.A. M & S	164,485,000
Total Electric Revenue Bonds							<u>628,480,000</u>
 Total Revenue Bonds							<u>815,285,000</u>
 GRAND TOTAL ALL BONDS							<u><u>959,108,448</u></u>

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

	Dated	Amount	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013
GENERAL BONDS:								
Various Purpose 1999A	03/01/99	21,800,000	980,000	1,020,000	1,065,000	1,115,000	1,165,000	1,220,000
Various Purpose 1999B	03/01/99	8,220,000	660,000	645,000	635,000	265,000	260,000	
Storm Sewer & Drainage	05/29/02	7,500,000	290,000	305,000	315,000	330,000	345,000	360,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	1,265,000	1,270,000	965,000	965,000	965,000	965,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	435,000	450,000	475,000	480,000	495,000	525,000
Storm Sewer	05/25/05	9,950,000	375,000	385,000	395,000	410,000	425,000	440,000
Stormwater Drainage	06/27/07	8,295,000	255,000	245,000	260,000	270,000	330,000	345,000
Total General Bonds			<u>4,260,000</u>	<u>4,320,000</u>	<u>4,110,000</u>	<u>3,835,000</u>	<u>3,985,000</u>	<u>3,855,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	245,000	675,000	715,000	1,400,000	1,810,000	1,900,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	715,000	980,000	1,015,000	1,050,000	1,085,000	1,125,000
Total Highway Alloc. Bonds			<u>960,000</u>	<u>1,655,000</u>	<u>1,730,000</u>	<u>2,450,000</u>	<u>2,895,000</u>	<u>3,025,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	250,000	250,000	190,000	195,000	200,000	205,000
Certificates of Participation (St. Lights) 2005	08/15/05	1,785,000	165,000	170,000	175,000	180,000	185,000	190,000
Certificates of Participation (St. Lights) 2006	03/15/06	3,060,000	270,000	280,000	290,000	295,000	310,000	320,000
Certificates of Participation (St. Lights) 2007	03/28/07	5,500,000	480,000	480,000	500,000	515,000	535,000	555,000
Total Cert. Of Participation (St. Lights)			<u>915,000</u>	<u>930,000</u>	<u>965,000</u>	<u>990,000</u>	<u>1,030,000</u>	<u>1,065,000</u>
Total General Obligation Bonds			<u>6,385,000</u>	<u>7,155,000</u>	<u>6,995,000</u>	<u>7,470,000</u>	<u>8,110,000</u>	<u>8,150,000</u>
TAX ALLOCATION BONDS:								
Lincoln Mall Series 2004	04/06/04	1,035,000	125,000	125,000	130,000	130,000	160,000	
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	375,000	405,000	425,000	445,000	465,000	485,000
Liberty Village	08/15/05	365,035	24,143	25,304	26,520	27,795	29,131	30,531
Thunderstone Series 2006	10/01/06	245,368	14,139	29,370	30,887	32,482	34,160	35,924
Verizon Series 2007	03/22/07	2,205,000			175,000	185,000	190,000	200,000
48th & "O" St - South Side Series 2007	06/01/07	585,815	20,225	41,638	43,848	46,176	48,627	51,208
NE Printers/LPD Station	06/01/07	388,015	20,388	21,470	23,610	23,810	25,074	26,406
N. 48th Streetscape	06/01/07	369,230	41,133	43,884	45,759	48,263	50,905	53,690
Total Tax Allocation Bonds			<u>619,828</u>	<u>691,666</u>	<u>900,624</u>	<u>938,526</u>	<u>1,002,897</u>	<u>882,759</u>
REVENUE BONDS:								
Water Revenue	11/22/02	50,690,000	4,560,000	4,775,000	5,000,000	5,230,000	3,560,000	960,000
Water Revenue	11/15/04	40,000,000	995,000	1,020,000	1,050,000	1,080,000	1,820,000	1,885,000
Total Water Revenue Bonds			<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>	<u>2,845,000</u>
Sanitary Sewer Revenue	07/16/03	55,000,000	1,580,000	1,620,000	1,660,000	1,710,000	1,770,000	1,825,000
Sanitary Sewer Revenue	06/15/05	18,000,000	475,000	490,000	505,000	525,000	540,000	560,000
Sanitary Sewer Revenue	04/04/07	20,460,000	360,000	510,000	530,000	550,000	570,000	595,000
Total Sanitary Sewer Revenue Bonds			<u>2,415,000</u>	<u>2,620,000</u>	<u>2,695,000</u>	<u>2,785,000</u>	<u>2,880,000</u>	<u>2,980,000</u>
Parking Revenue								
Series A	08/18/99	6,815,000	1,060,000	1,110,000				
	08/18/99	6,695,000			1,170,000	1,235,000	1,305,000	1,375,000
Parking Revenue	12/18/01	4,360,000	245,000	250,000	265,000	275,000	285,000	300,000
	12/18/01	1,640,000						
Total Parking Revenue Bonds			<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>	<u>1,675,000</u>
Solid Waste Management Revenue	08/03/06	4,000,000	190,000	195,000	200,000	210,000	220,000	225,000
Golf Course Revenue	11/27/01	3,165,000	325,000	335,000	350,000	365,000		
M.I.R.F. (F Street Recreation Center)	06/13/00	3,200,000	370,000	710,000				
Antelope Valley Project	02/27/02	11,800,000	615,000	635,000	660,000	685,000	710,000	740,000
Certificates of Participation (Ambulances)	02/15/01	1,390,000	195,000					
Electric System Revenue-Series A	02/15/98	45,560,000	1,995,000					
Electric Revenue & Refunding-Series 2002	10/01/02	148,190,000	9,590,000	10,065,000	10,560,000	11,070,000	11,620,000	12,000,000
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	3,405,000
Electric Revenue-Series 2005	10/01/05	115,000						
Electric Revenue-Series 2007A	05/15/07	100,595,000						
Electric Revenue-Series 2007B	05/15/07	164,485,000			3,395,000	3,580,000	3,765,000	4,205,000
Total Electric Revenue Bonds			<u>14,430,000</u>	<u>13,000,000</u>	<u>17,000,000</u>	<u>17,820,000</u>	<u>18,680,000</u>	<u>19,610,000</u>
Total Revenue Bonds			<u>25,400,000</u>	<u>24,650,000</u>	<u>28,390,000</u>	<u>29,685,000</u>	<u>29,460,000</u>	<u>28,075,000</u>
GRAND TOTAL ALL BONDS			<u>32,404,828</u>	<u>32,496,666</u>	<u>36,285,624</u>	<u>38,093,526</u>	<u>38,572,897</u>	<u>37,107,759</u>

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

	Dated	F.Y. 2008	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013
GENERAL BONDS:							
Various Purpose 1999A	03/01/99	687,733	648,533	606,713	561,983	514,038	462,778
Various Purpose 1999B	03/01/99	86,753	60,983	35,065	16,549	5,525	
Storm Sewer & Drainage	05/29/02	304,240	292,703	280,106	266,596	252,037	236,390
Refunding 2003 & Storm Sewer Bonds	07/08/03	452,544	414,594	376,494	351,163	324,143	295,193
Storm Sewer Refunding Bonds	05/03/05	201,523	188,686	174,805	160,121	144,638	125,438
Storm Sewer Bonds	05/25/05	350,313	338,125	325,613	311,788	297,438	282,562
Storm Water Drainage Flood Mgmt.	06/27/07	375,518	392,000	279,750	366,750	353,250	336,750
Total General Bonds		<u>2,458,623</u>	<u>2,335,624</u>	<u>2,078,546</u>	<u>2,034,950</u>	<u>1,891,069</u>	<u>1,739,111</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	1,563,688	1,554,488	1,537,013	1,491,288	1,411,038	1,318,288
Highway Alloc. Bonds Ser. 2006	11/15/06	1,107,669	1,079,069	1,039,869	999,269	957,269	913,869
		<u>2,671,357</u>	<u>2,633,557</u>	<u>2,576,882</u>	<u>2,490,557</u>	<u>2,368,307</u>	<u>2,232,157</u>
Certificates of Participation (Fire/Trucks/911)	08/15/04	56,520	50,270	43,145	37,350	30,915	
Certificates of Participation (Street Lights) 2005	08/15/05	51,885	46,770	41,245	35,383	29,083	22,423
Certificates of Participation (Street Lights) 2006	03/15/06	103,631	94,181	84,381	74,231	63,538	51,913
Certificates of Participation (Street Lights) 2007	03/28/07	186,106	183,794	166,994	149,494	130,825	111,431
Total Cert. Of Participation (St. Lights)		<u>341,622</u>	<u>324,745</u>	<u>292,620</u>	<u>259,108</u>	<u>223,446</u>	<u>185,767</u>
Total General Obligation Bonds		<u>5,528,122</u>	<u>5,344,196</u>	<u>4,991,193</u>	<u>4,821,965</u>	<u>4,513,737</u>	<u>4,157,035</u>
TAX ALLOCATION BONDS:							
Lincoln Mall Series 2004	04/06/04	16,970	14,158	10,807	7,070	2,560	
Multi-Plex/Old Federal Building Series 2004	04/07/04	187,213	174,500	159,444	142,575	123,678	102,768
Liberty Village	08/15/05	14,918	13,757	12,541	11,266	9,930	8,530
Thunderstone Series 2006	10/01/06	12,514	11,423	9,906	8,311	6,633	4,869
Vverizon Series 2007	03/22/07	124,734	116,333	111,957	102,911	93,395	83,400
48th & "O" St. - South Side	06/01/07	30,697	29,109	26,899	24,571	22,120	19,538
NE Printers/LPD Station	06/01/07	20,068	18,986	17,846	16,646	15,382	14,051
N. 48th Streetscape	06/01/07	19,391	17,139	14,765	12,261	9,619	6,833
Total Tax Allocation Bonds		<u>426,505</u>	<u>395,405</u>	<u>364,165</u>	<u>325,611</u>	<u>283,317</u>	<u>239,989</u>
REVENUE BONDS:							
Water Revenue	11/22/02	1,672,220	1,454,283	1,230,145	993,120	743,703	577,327
Water Revenue	11/15/04	1,703,982	1,674,132	1,643,532	1,609,407	1,571,606	1,480,606
Total Water Revenue Bonds		<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>	<u>2,057,933</u>
Sanitary Sewer Revenue and Refunding	07/16/03	2,274,294	2,234,794	2,186,194	2,103,194	2,043,344	1,976,969
Sanitary Sewer Revenue	06/15/05	750,163	731,163	711,563	691,363	670,363	643,362
Sanitary Sewer Revenue	04/04/07	1,005,998	854,088	833,688	812,488	790,488	767,688
Total Sanitary Sewer Revenue Bonds		<u>4,030,455</u>	<u>3,820,045</u>	<u>3,731,445</u>	<u>3,607,045</u>	<u>3,504,195</u>	<u>3,388,019</u>
Parking Revenue Series A	08/18/99	468,356	415,357				
				359,856	296,969	230,588	160,444
Parking Revenue	12/18/01	218,838	209,038	198,663	187,400	175,438	162,612
Total Parking Revenue Bonds		<u>687,194</u>	<u>624,395</u>	<u>558,519</u>	<u>484,369</u>	<u>406,026</u>	<u>323,056</u>
Solid Waste Management Revenue	08/03/06	155,825	148,225	140,425	132,425	124,025	115,225
Golf Course Revenue	11/27/01	54,035	41,848	28,783	14,783		
M.I.R.F. (F Street Recreation Center)	06/13/00	55,080	36,210				
Antelope Valley Project	02/27/02	371,978	349,934	325,640	299,235	270,980	237,925
Certificates of Participation (Ambulances)	02/15/01	4,144					
Electric System Revenue-Series A	02/15/98	1,063					
Electric Revenue Series 2001	08/15/01	4,749					
Electric Revenue & Refunding-Series 2002	10/01/02	6,147,000	5,668,000	5,164,000	4,636,000	4,083,000	3,502,000
Electric Revenue & Refunding-Series 2003	10/01/03	5,812,000	5,727,000	5,610,000	5,488,000	5,361,000	5,196,000
Electric Revenue-Series 2005	10/01/05	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000
Electric Revenue-Series 2007A	05/15/07	1,339,000	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000
Electric Revenue-Series 2007B	05/15/07	2,358,000	8,007,000	8,007,000	7,838,000	7,659,000	7,470,000
Total Electric Revenue Bonds		<u>21,277,812</u>	<u>29,567,000</u>	<u>28,946,000</u>	<u>28,127,000</u>	<u>27,268,000</u>	<u>26,333,000</u>
Total Revenue Bonds		<u>30,012,725</u>	<u>37,716,072</u>	<u>36,604,489</u>	<u>35,267,384</u>	<u>33,888,535</u>	<u>32,455,158</u>
GRAND TOTAL ALL BONDS		<u>35,967,352</u>	<u>43,455,673</u>	<u>41,959,847</u>	<u>40,414,960</u>	<u>38,685,589</u>	<u>36,852,182</u>

**F.Y. 2007-08 GENERAL EXPENSE
EXPENDITURE SUMMARY**

	<u>ACTUAL</u> <u>2005-06</u>	<u>BUDGET</u> <u>2006-07</u>	<u>MAYOR</u> <u>RECOM.</u> <u>2007-08</u>	<u>COUNCIL</u> <u>ADOPTED</u> <u>2007-08</u>
PERSONNEL				
Health & Accident Insurance	7,234,159	7,749,776	8,309,139	8,314,309
Dental Insurance	392,605	405,881	401,767	400,858
Life Insurance	79,356	64,528	63,160	63,064
StarTran Passports	2,165	7,200	7,200	7,200
Retirement (net after forfeitures)	1,909,594	1,671,644	1,749,913	1,737,731
Employee Assistance Program	32,748	44,700	44,700	44,700
Post Employment Health Plan	682,222	618,627	605,558	604,726
SUBTOTAL PERSONNEL	<u>10,332,849</u>	<u>10,562,356</u>	<u>11,181,437</u>	<u>11,172,588</u>
SUPPLIES				
Fuel & Oil		100,000		
Media/Publications	1,440			
Other Operating Supplies	856		1,280	1,280
Postage	78			
SUBTOTAL SUPPLIES	<u>2,374</u>	<u>100,000</u>	<u>1,280</u>	<u>1,280</u>
OTHER SERVICES & CHARGES				
Miscellaneous Contractual	67,316	59,000	65,000	65,000
Auditing Service	61,000	75,000	174,076	174,076
Consultant Services	78,678	110,000	100,000	100,000
Data Processing Service	251,832	401,000	250,000	250,000
Data Processing Systems Development	660,101	521,500	588,012	534,012
Data Processing - CJIS	25,157	19,100	39,618	39,618
Delivery Service	2,640	2,700	2,900	2,900
Demolition of Bldgs.	199	30,000	30,000	30,000
Legal Services	849			
Negotiation and Appraisal Service	25,903			
Lobbyist Service	28,286	35,000	40,000	40,000
Shared Services - Corrections	1,426,194	1,618,654	1,699,587	1,699,587
Shared Services - Human Services Admin.	140,090	146,741	114,733	115,044
Shared Services - Civil Defense	218,794	231,529	243,105	203,899
Shared Services - Pre-trial Diversion	35,000	35,000	36,750	35,000
Shared Services - Public Defender	140,518	147,544	154,921	154,921
Affirmative Action Intern Program		25,000		
211 Central Information		2,500		2,500
Asian Community & Cultural Center	10,000	10,000	9,400	9,850
CASA for Lancaster Co.		11,250	10,575	11,081
Cornhusker Place	207,230	260,250	266,300	266,300
CSI (Com. Serv. Initiative) Lincoln	40,000	45,000	42,300	45,000
Fresh Start	10,500	12,500	11,750	12,313
Hispanic Community Center	2,500			
Indian Center		15,000	14,100	12,000
Lighthouse	10,500	10,500	9,870	10,342
Lincoln Action Program		49,550	39,527	40,000
Lincoln Interfaith Council	10,625			
Lincoln Arts Council	32,854	32,854	32,854	32,854
Lincoln Literacy	7,500	7,500	7,050	7,388
Lincoln Medical Education Foundation		5,000	12,165	12,747
Madonna Transportation Program	12,500	13,125	12,338	12,928
Malone Community Center	35,000	35,000	32,900	34,475
Matt Talbot	12,500	15,000	14,100	
Human Serv. Fed.	2,500			
Rape Spouse Abuse Crisis Center/Voices of Hope	44,100	45,500	42,770	45,317
Friendship Home	188,490	188,490	177,180	185,663
Willard Community Center	7,500	7,500	7,050	7,388
Family Service Association	30,000			

**F.Y. 2007-08 GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL	BUDGET	MAYOR	COUNCIL
	2005-06	2006-07	RECOM.	ADOPTED
			2007-08	2007-08
Heartland Big Brothers/Big Sisters	15,000	16,250	15,275	16,006
Cornhusker State Games/Nebr. Sports Council	10,000	10,000	10,000	10,000
Miscellaneous Subgrantees		8,000	14,250	10,500
Saint Monica's	30,675			
United Way of Lincoln	2,500			
Volunteer Partners		7,500	7,050	
Youth Assessment Center	50,000	50,000	50,000	50,000
City-wide Payroll System	90,696	54,200	54,000	54,000
Oracle Financial System Development	163,443	95,000	194,000	194,000
Shared Services - Case Mgmt.	32,186	33,753	35,441	34,655
Shared Services - Youth Pre-Trial Diversion	34,500	34,500	36,225	35,000
Web Development	11,700	48,000	35,000	35,000
State Fair Subsidy	271,019	275,000	280,000	280,000
Municipal Band Concerts		10,000	10,000	10,000
Meals & Parking	995			
Schools & Conferences	1,000			
Printing	10,844	18,500	15,000	10,844
General Liability	3,564			
Miscellaneous Insurance			7,464	7,464
Property		4,000	4,371	4,371
Miscellaneous Insurance Floater	117	117	117	117
Electricity	499	600	2,500	2,500
Telephone	1,626	1,800	3,500	3,500
Water	3,674	5,000	6,500	6,500
City Share of Lincoln Ctr. Maint.	244,486	267,865	267,865	267,865
Equipment Maintenance Contracts	525	600	600	600
Minor Bldg. Imp. (Bldg. Com. Maint.)	350,000	335,000	387,000	353,500
Other Equipment Maintenance and Repair	18,815	25,000	25,000	25,000
Other Building Maintenance				20,500
Software Maintenance	2,278			
Problem Resolution Team	119	10,000	10,000	10,000
Advertising		2,500	2,500	2,500
Committee Expense		1,500	1,000	1,000
Election Expense	43,117	180,000		
LPED/roller skating promotion	305,000	255,000	530,000	530,000
Court & Litigation Costs	91,609	95,000	120,000	95,000
Memberships & Subscriptions	74,080	78,000	78,000	78,000
Public Relations	1,177	2,000	2,000	2,000
Fees Paid to State of Nebraska	85			
Charge Card Fees	1,779	8,400	8,400	8,400
Presentation/Training Materials		6,000	4,000	4,000
Witness Fees	4,907	18,000	18,000	18,000
Plaques/Awards/Employee Recognition	400			
Building/Miscellaneous Permits	11,305	7,000	9,000	9,000
Property Taxes	363	3,000	3,000	3,000
Impact Fee (Low Income)	167,749	160,000	170,000	170,000
Impact Fee (Economic. Dev.)		60,000	60,000	60,000
SUBTOTAL OTHER SER. & CHARGES	5,878,688	6,411,372	6,757,989	6,615,025
CAPITAL OUTLAY-EQUIPMENT				
Audio-Visual Equipment				
Data Processing Equipment	78,998	132,250	112,250	112,250
Misc. Equipment				
SUBTOTAL-EQUIPMENT	78,998	132,250	112,250	112,250
CAPITAL OUTLAY-IMPROVEMENTS				
	1,573	50,000	50,000	50,000
TRANSFERS				
	214,527			
GRAND TOTAL	16,509,009	17,255,978	18,102,956	17,951,143

PERSHING CENTER
 OPERATING BUDGET
 FOR THE FISCAL YEAR 2007-2008

EVENT INCOME	
DIRECT EVENT INCOME	
RENTAL INCOME	389,790
SERVICE EVENT INCOME	726,760
SERVICE EVENT EXPENSE	(911,498)
TOTAL DIRECT EVENT INCOME	<u>205,052</u>
ANCILLARY INCOME	
FOOD & BEVERAGE	463,003
NOVELTY SALES	40,040
FACILITY FEE INCOME	22,009
USER FEE INCOME	47,173
TM COMMISSION INCOME	64,448
TOTAL ANCILLARY INCOME	<u>636,673</u>
TOTAL EVENT INCOME	<u>841,725</u>
OTHER OPERATING INCOME	<u>83,900</u>
ADJUSTED GROSS INCOME	<u>925,625</u>
INDIRECT EXPENSES	
EMPLOYEE WAGES & BENEFITS	790,176
OPERATIONS EXPENSES	88,315
REPAIRS & MAINTENANCE	22,600
SUPPLIES	59,860
INSURANCE	133,874
GENERAL/ADMINISTRATIVE EXPENSES	27,200
UTILITIES	222,000
SMG MANAGEMENT FEE	106,600
TOTAL INDIRECT EXPENSES	<u>1,450,625</u>
ADJUSTED NET INCOME (LOSS)	<u>(525,000)</u>
CITY OF LINCOLN SUBSIDY	<u>525,000</u>
NET INCOME (LOSS)	<u><u>0</u></u>