

MISCELLANEOUS BUDGETS

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

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**F.Y. 2010-11
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2008-09 ACTUAL EXPENDED	2009-10 BUDGET	2010-11 MAYOR RECOMM.	2010-11 COUNCIL ADOPTED
ANTELOPE VALLEY BOND DEBT				
Debt Service	985,593	985,640	984,235	984,235
BOND INTEREST & REDEMPTION FUND*				
Debt Service	6,661,849	6,288,546	5,869,950	5,869,950
CONTINGENCY DIVISION/GENERAL FUND				
Services & Charges/Transfers		300,000	300,000	300,000
DEVELOPMENT SERVICE CENTER FUND				
Services & Charges		282,000		
FAST FORWARD FUND				
Services & Charges				
Capital Outlay - Equipment	0	0	0	0
POLICE & FIRE PENSION FUNDS****				
Personnel				
Regular Salaries/Fringes	124,568	124,208	130,388	130,388
Pension Contribution (budgeted)	2,812,738	3,461,949	3,653,787	3,653,787
Supplies	2,870	3,100	3,500	3,500
Services & Charges	257,441	226,945	249,568	249,568
Capital Outlay	3,919			
	3,201,536	3,816,202	4,037,243	4,037,243
GENERAL EXPENSE DIVISION/GENERAL FUND				
Personnel	10,882,574	10,536,676	13,318,541	12,952,215
Supplies	2,347	2,000	2,000	2,000
Services & Charges	5,162,062	5,571,209	5,822,374	5,795,187
Capital Outlay	189,116	150,000	112,500	112,500
Transfers	158,840			
	16,394,939	16,259,885	19,255,415	18,861,902
GOLF BOND DEBT SERVICE				
Debt Service	377,279	378,783	379,783	379,783
HEALTH CARE FUND				
Supplies	3,923	5,280	5,280	5,280
Services & Charges	204			
Capital Outlay-Equipment				
	4,127	5,280	5,280	5,280
HIGHWAY USER ALLOC. BONDS				
Debt Service	4,289,306	4,306,882	4,940,600	4,940,600
INTERFUND TRANSFERS DIVISION/GENERAL FUND				
Services & Charges				
Engineering Services	203,303	203,303	153,303	153,303
Transfers				
City Match Federal Programs	45,698	33,709	34,728	34,728
City Share of Aging	2,395,035	2,223,821	2,233,138	2,264,262
City Share of Health	3,845,267	3,803,809	3,971,356	4,030,860
City Share of StarTran	5,881,587	4,961,422	5,215,884	5,330,123
City Share of Animal Control	447,594	499,364	531,282	532,736
City Share of Communication	2,163,999	2,198,335	2,365,982	2,421,415
City Share - WIA	88,091	79,149	90,780	90,780
City Share - Building & Safety	845,675	900,893	955,225	961,326
City Share - Auditorium	690,000	642,000	600,000	600,000
	16,606,249	15,545,805	16,151,678	16,266,230

**F.Y. 2010-11
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2008-09 ACTUAL EXPENDED	2009-10 BUDGET	2010-11 MAYOR RECOMM.	2010-11 COUNCIL ADOPTED
KENO FUND				
Services & Charges	1,243,241	1,206,297	1,206,297	1,206,297
Debt Service	999,371			
Transfers	1,110,398	1,880,343	1,934,860	1,934,860
Total KENO	<u>3,353,010</u>	<u>3,086,640</u>	<u>3,141,157</u>	<u>3,141,157</u>
SOCIAL SECURITY FUND**				
Personnel				
Regular Salaries	109,179	114,745	114,675	115,404
Social Security	1,902,187	2,021,574	2,084,430	2,119,953
Services & Charges	50,419	111,861	120,412	120,412
	<u>2,061,785</u>	<u>2,248,180</u>	<u>2,319,517</u>	<u>2,355,769</u>
SPECIAL EVENTS DIVISION/GENERAL FUND				
Fourth of July				
Personnel	36,278	39,376		
Supplies	2,580	1,500		
Services & Charges	42,049	9,750		
	<u>80,907</u>	<u>50,626</u>	<u>0</u>	<u>0</u>
Lincoln Marathon				
Personnel	17,568	16,000	18,000	18,000
Services & Charges	1,793	2,500	2,500	2,500
	<u>19,361</u>	<u>18,500</u>	<u>20,500</u>	<u>20,500</u>
Star City Holiday Parade				
Personnel	12,265	16,000		
Supplies	1,335	1,500		
Services & Charges	45,557	49,500		
	<u>59,157</u>	<u>67,000</u>	<u>0</u>	<u>0</u>
SPECIAL ASSESSMENTS REVOLVING FUND				
Transfers	<u>7,554,009</u>	<u>674,000</u>	<u>3,500,000</u>	<u>3,758,342</u>
STREET LIGHT DIVISION/GENERAL FUND				
Services & Charges	1,746,029	1,793,700	1,850,600	1,850,600
Capital Outlay - Improvements	2,110,313	1,990,438	2,065,081	2,065,081
Debt Service	1,703,127	1,992,500	2,265,464	2,265,464
	<u>5,559,469</u>	<u>5,776,638</u>	<u>6,181,145</u>	<u>6,181,145</u>
TAX ALLOCATION PROJECTS DEBT SERVICE FUND				
Debt Service	<u>1,257,390</u>	<u>1,382,638</u>	<u>1,615,387</u>	<u>1,615,387</u>
UNEMPLOYMENT COMPENSATION FUND***				
Personnel	<u>19,497</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
WILLARD COMMUNITY CENTER				
Services & Charges	<u>27,186</u>			

* Existing balances will be used to fund \$850,498 of the Bond Interest & Redemption Fund budget.

** Existing balances will be used to fund \$340,437 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 \$230,143 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 \$71,347 of the Police & Fire Pension Fund budget.

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2010

	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	12,140,000
Various Purpose 1999B	03/01/99	8,220,000	3.812267000	Ser. '99 to '11	07	S.A. O & A	525,000
Storm Sewer & Drainage	05/29/02	7,500,000	4.698895800	Ser. '04 to '20	10	S.A. J & D	5,775,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	3.522738800	Ser. '03 to '23	13	S.A. D & J	9,890,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	3.758363500	Ser. '05 to '17	15	S.A. D & J	4,395,000
Storm Sewer Bonds	05/25/05	9,950,000	3.913154800	Ser. '05 to '25	15	S.A. J & D	8,070,000
Stormwater Drainage Flood Mgmt.	06/27/07	8,295,000	4.829286800	Ser. '08 to '27	17	S.A. J & D	7,535,000
Total General Bonds							<u>48,330,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	4.478572200	Ser. '04 to '23	14	S.A. M & N	33,365,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	4.131670900	Ser. '07 to '27	17	S.A. M & N	24,290,000
							<u>57,655,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	3.289012000	Ser. '04 to '15	09	S.A. F & A	1,035,000
Certificates of Participation (Street Lights) 2005	08/15/05	1,785,000	3.582728600	Ser. '05 to '15	11	S.A. F & A	960,000
Certificates of Participation (Street Lights) 2006	03/15/06	3,060,000	3.765886100	Ser. '06 to '16	12	S.A. M & S	1,955,000
Certificates of Participation (Street Lights) 2007	03/28/07	5,500,000	3.695826900	Ser. '08 to '17	13	S.A. M & S	4,040,000
Certificates of Participation (Street Lights) 2008	04/15/08	3,495,000	3.550960600	Ser. '08 to '18	14	S.A. M & S	2,830,000
Certificates of Participation (Street Lights) 2009	04/15/09	2,500,000	2.918296700	Ser. '09 to '19		S.A. M & S	2,255,000
Total Cert. Of Part. (St. Lights)							<u>12,040,000</u>
Total General Obligation Bonds							<u>119,060,000</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	290,000
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	4.371299700	Ser. '04 to '15	11	S.A. J & D	3,325,000
Liberty Village	08/15/05	365,035	4.750000000	Ser. '06 to '18	Anytime	S.A. F & A	244,053
Thunderstone Series 2006	10/01/06	288,368	5.100000000	Ser. '08 to '15	Anytime	S.A. O & A	218,529
Verizon Series 2007	03/22/07	2,205,000	5.343609000	Ser. '09 to '18	12	S.A. M & N	2,030,000
48th & "O" St. - Southside Series 2007	06/01/07	585,815	5.240000000	Ser. '08 to '21	Anytime	S.A. J & D	570,786
NE Printers/LPD Station Series 2007	06/01/07	388,015	5.240000000	Ser. '07 to '20	Anytime	S.A. J & D	323,547
N. 48th Streetscape Series 2007	06/15/07	369,230	5.400000000	Ser. '07 to '14	Anytime	S.A. J & D	238,954
David Wood Series 2008	07/15/08	42,200	4.660000000	Ser. '10 to '21	Anytime	S.A. J & J	39,492
Salvation Army/The Option Series 2008	07/15/08	474,245	4.660000000	Ser. '09 to '27	Anytime	S.A. J & J	381,548
Turbine Flats	07/15/08	71,270	4.660000000	Ser. '10 to '22	Anytime	S.A. J & J	67,008
48th & "O" - North Side Series 2008	08/01/08	546,822	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	501,031
Washington Square Series 2008	08/01/08	200,000	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	182,482
Perot Series 2009	07/28/09	3,375,000	2.500-6.490	Ser. '11 to '23	Anytime	S.A. M & N	3,375,000
Lincoln Flats Series 2009	06/30/09	611,045	7.000000000	Ser. '11 to '23	Anytime	S.A. M & N	611,045
Total Tax Allocation Bonds							<u>12,398,475</u>
REVENUE BONDS:							
Water Revenue	11/22/02	50,690,000	4.892638700	Ser. '02 to '22	12	S.A. F & A	20,700,000
Water Revenue	11/15/04	40,000,000	4.620058800	Ser. '04 to '25	14	S.A. F & A	34,110,000
Water Revenue	08/04/09	10,515,000	4.093633100	Ser. '12 to '29	19	S.A. F & A	10,515,000
Water Revenue	08/04/09	4,905,000	4.500000000	TEFN '30 to '34	19	S.A. F & A	4,905,000
Total Water Revenue Bonds							<u>70,230,000</u>
Sanitary Sewer Revenue and Refunding	07/16/03	55,000,000	4.426462400	Ser. '04 to '28	13	S.A. J & D	43,825,000
Sanitary Sewer Revenue	06/15/05	18,000,000	4.430278300	Ser. '06 to '30	16	S.A. J & D	15,525,000
Sanitary Sewer Revenue	04/04/07	20,460,000	4.326259600	Ser. '08 to '28	18	S.A. J & D	19,060,000
Total Sanitary Sewer Revenue Bonds							<u>78,410,000</u>
Parking Revenue							
Series A	08/18/99	6,815,000	5.182559900	Ser. '99 to '09	09	S.A. F & A	0
	08/18/99	6,695,000	5.182559900	Term '09 to '14	09	S.A. F & A	5,525,000
Parking Revenue	12/18/01	4,360,000	4.783756400	Ser. '02 to '17	11	S.A. F & A	2,210,000
	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>9,375,000</u>

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2010

	<u>Dated</u>	<u>Amount</u>	<u>Average Interest Rate</u>	<u>How Due</u>	<u>Option</u>	<u>Interest Date</u>	<u>Outstanding</u>
Solid Waste Management Revenue	08/03/06	4,000,000	4.123951100	Ser. '07 to '21	14	S.A. F & A	<u>3,230,000</u>
Golf Course Revenue	11/27/01	3,165,000	3.660032500	Ser. '01 to '11	08	S.A. F & A	<u>365,000</u>
Antelope Valley Project	02/27/02	11,080,000	4.499071430	Ser. '02 to '16	12	S.A. M & S	<u>6,605,000</u>
Antelope Valley Parks Project (KENO)	04/15/08	4,005,000	3.038596000	Ser. '08 to '12	NA	S.A. M & S	<u>2,210,000</u>
Electric System Revenue Bonds Series A	02/15/98	45,560,000	4.724900000	Ser. '98 to '18	08	S.A. M & S	0
Electric Revenue-Series 2001	08/15/01	141,150,000	4.892700000	Ser. '06 to '20	11	S.A. M & S	0
Electric Revenue & Refunding-Series 2002 (1993 Bonds Refund Portion)	10/01/02	127,830,000	3.404700000	Ser. '04 to '25	13	S.A. M & S	72,370,000
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	19,050,000
Electric Revenue & Refunding-Series 2003	10/01/03	62,320,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	62,320,000
Electric Revenue & Refunding-Series 2003	10/01/03	33,265,000	4.900000000	Term 2028	14	S.A. M & S	33,265,000
Electric Revenue-Series 2005	10/01/05	61,290,000	4.736800000	Ser. '29 to '32	15	S.A. M & S	61,290,000
Electric Revenue-Series 2005	10/01/05	53,710,000	4.736800000	Term 2035	15	S.A. M & S	53,710,000
Electric Revenue-Series 2007A	05/15/07	18,745,000	4.568600000	Ser. '21 to '29	17	S.A. M & S	18,745,000
Electric Revenue-Series 2007A	05/15/07	81,850,000	4.736800000	Term '34 & '35	17	S.A. M & S	81,850,000
Electric Revenue-Series 2007B	05/15/07	164,485,000	4.089000000	Ser. '09 to '20	17	S.A. M & S	<u>161,090,000</u>
Total Electric Revenue Bonds							<u>584,050,000</u>
Total Revenue Bonds							<u>739,055,000</u>
GRAND TOTAL ALL BONDS							<u><u>866,527,430</u></u>

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

	Dated	Amount	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015	F.Y. 2016
GENERAL BONDS:								
Various Purpose 1999A	03/01/99	21,800,000	1,115,000	1,165,000	1,220,000	1,275,000	1,335,000	1,400,000
Various Purpose 1999B	03/01/99	8,220,000	265,000	260,000				
Storm Sewer & Drainage	05/29/02	7,500,000	330,000	345,000	360,000	375,000	395,000	415,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	965,000	965,000	965,000	970,000	970,000	805,000
Storm Sewer Refunding Bonds	05/03/05	6,555,000	480,000	495,000	525,000	540,000	560,000	575,000
Storm Sewer	05/25/05	9,950,000	410,000	425,000	440,000	455,000	470,000	490,000
Stormwater Drainage	06/27/07	8,295,000	270,000	330,000	345,000	360,000	370,000	385,000
Total General Bonds			<u>3,835,000</u>	<u>3,985,000</u>	<u>3,855,000</u>	<u>3,975,000</u>	<u>4,100,000</u>	<u>4,070,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	1,400,000	1,810,000	1,900,000	1,995,000	2,100,000	2,210,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	1,050,000	1,085,000	1,125,000	1,165,000	1,210,000	1,250,000
Total Highway Alloc. Bonds			<u>2,450,000</u>	<u>2,895,000</u>	<u>3,025,000</u>	<u>3,160,000</u>	<u>3,310,000</u>	<u>3,460,000</u>
Certificates of Participation (Fire Trucks/911)	08/15/04	2,265,000	195,000	200,000	205,000	215,000	220,000	
Certificates of Participation (St. Lights) 2005	08/15/05	1,785,000	180,000	185,000	190,000	200,000	205,000	
Certificates of Participation (St. Lights) 2006	03/15/06	3,060,000	295,000	310,000	320,000	330,000	345,000	355,000
Certificates of Participation (St. Lights) 2007	03/28/07	5,500,000	515,000	535,000	555,000	575,000	595,000	620,000
Certificates of Participation (St. Lights) 2008	04/15/08	3,520,000	325,000	345,000	355,000	340,000	355,000	365,000
Certificates of Participation (St. Lights) 2009	04/15/09	2,500,000	230,000	235,000	240,000	245,000	250,000	255,000
Total Cert. Of Participation (St. Lights)			<u>1,545,000</u>	<u>1,610,000</u>	<u>1,640,000</u>	<u>1,690,000</u>	<u>1,750,000</u>	<u>1,595,000</u>
Total General Obligation Bonds			<u>8,025,000</u>	<u>8,690,000</u>	<u>8,725,000</u>	<u>9,040,000</u>	<u>9,380,000</u>	<u>9,125,000</u>
TAX ALLOCATION BONDS:								
Lincoln Mall Series 2004	04/06/04	1,035,000	130,000	160,000				
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	445,000	465,000	485,000	515,000	540,000	875,000
Liberty Village	08/15/05	365,035	27,795	29,131	30,531	31,998	33,536	35,148
Thunderstone Series 2006	10/01/06	288,368	30,026	31,576	33,207	34,923	36,726	38,623
Verizon Series 2007	03/22/07	2,205,000	185,000	190,000	200,000	210,000	225,000	235,000
48th & "O" St. - South Side Series 2007	06/01/07	585,815	9,278	11,750	14,452	17,401	20,615	24,115
NE Printers/LPD Station	06/01/07	388,015	23,810	25,074	26,406	27,808	29,284	30,838
N. 48th Streetscape	06/01/07	369,230	48,263	50,905	53,690	56,629	59,466	
David Wood Series 2008	07/15/08	42,200	2,836	2,970	3,110	3,256	3,410	3,571
Salvation Army/The Option Series 2008	07/15/08	474,245	49,651	51,991	54,442	57,009	59,697	62,511
Turbine Flats Series 2008	07/15/08	71,270	4,463	4,673	4,893	5,124	5,366	5,619
48th & "O" Northside Series 2008	08/01/08	546,822	32,314	33,821	35,398	37,048	38,776	40,584
Washington Square Series 2008	08/01/08	200,000	12,362	12,938	13,542	14,173	14,834	15,526
Perot Series 2009	07/28/09	3,375,000	200,000	205,000	210,000	220,000	220,000	230,000
Lincoln Flats Series 2009	06/30/09	611,045	2,181	11,781	23,655	29,679	33,063	36,709
Total Tax Allocation Bonds			<u>1,002,979</u>	<u>1,281,610</u>	<u>1,183,326</u>	<u>1,250,048</u>	<u>1,289,773</u>	<u>1,633,244</u>
REVENUE BONDS:								
Water Revenue	11/22/02	50,690,000	5,230,000	3,560,000	960,000	1,000,000	1,045,000	1,095,000
Water Revenue	11/15/04	40,000,000	1,080,000	1,820,000	1,885,000	1,950,000	2,020,000	2,095,000
Water Revenue	08/14/09	10,515,000			465,000	475,000	490,000	500,000
Water Revenue	08/14/09	4,805,000						
Total Water Revenue Bonds			<u>6,310,000</u>	<u>5,380,000</u>	<u>3,310,000</u>	<u>3,425,000</u>	<u>3,555,000</u>	<u>3,690,000</u>
Sanitary Sewer Revenue	07/16/03	55,000,000	1,710,000	1,770,000	1,825,000	1,890,000	1,960,000	2,035,000
Sanitary Sewer Revenue	06/15/05	18,000,000	525,000	540,000	560,000	580,000	605,000	625,000
Sanitary Sewer Revenue	04/04/07	20,460,000	550,000	570,000	595,000	615,000	640,000	665,000
Total Sanitary Sewer Revenue Bonds			<u>2,785,000</u>	<u>2,880,000</u>	<u>2,980,000</u>	<u>3,085,000</u>	<u>3,205,000</u>	<u>3,325,000</u>
Parking Revenue Series A	08/18/99	6,695,000	1,235,000	1,305,000	1,375,000	1,610,000		
Parking Revenue	12/18/01	4,360,000	275,000	285,000	300,000	315,000	330,000	345,000
Parking Revenue	12/18/01	1,640,000						
Total Parking Revenue Bonds			<u>1,510,000</u>	<u>1,590,000</u>	<u>1,675,000</u>	<u>1,925,000</u>	<u>330,000</u>	<u>345,000</u>
Solid Waste Management Revenue	08/03/06	4,000,000	210,000	220,000	225,000	235,000	245,000	255,000
Golf Course Revenue	11/27/01	3,165,000	365,000					
Antelope Valley Parks Project	04/15/08	4,000,000	930,000	1,280,000				
Antelope Valley Project	02/27/02	11,800,000	685,000	710,000	740,000	780,000	815,000	855,000
Electric System Revenue-Series A	02/15/98	45,560,000						
Electric Revenue & Refunding-Series 2002	10/01/02	148,190,000	11,070,000	11,620,000	12,000,000	12,575,000	13,510,000	11,595,000
Electric Revenue & Refunding-Series 2003	10/01/03	126,310,000	3,170,000	3,295,000	3,405,000	3,570,000	3,830,000	1,780,000
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	3,580,000	3,765,000	4,205,000	4,450,000	4,280,000	9,300,000
Total Electric Revenue Bonds			<u>17,820,000</u>	<u>18,680,000</u>	<u>19,610,000</u>	<u>20,595,000</u>	<u>21,620,000</u>	<u>22,675,000</u>
Total Revenue Bonds			<u>30,615,000</u>	<u>30,740,000</u>	<u>28,540,000</u>	<u>30,045,000</u>	<u>29,770,000</u>	<u>31,145,000</u>
GRAND TOTAL ALL BONDS			<u>39,642,979</u>	<u>40,711,610</u>	<u>38,448,326</u>	<u>40,335,048</u>	<u>40,439,773</u>	<u>41,903,244</u>

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

	Dated	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015	F.Y. 2016
GENERAL BONDS:							
Various Purpose 1999A	03/01/99	561,983	514,038	462,778	408,488	349,838	286,425
Various Purpose 1999B	03/01/99	16,549	5,525				
Storm Sewer & Drainage	05/29/02	266,596	252,037	236,390	219,853	202,528	184,095
Refunding 2003 & Storm Sewer Bonds	07/08/03	351,163	324,143	295,193	265,278	233,753	200,288
Storm Sewer Refunding Bonds	05/03/05	160,121	144,638	125,438	102,806	81,251	60,534
Storm Sewer Bonds	05/25/05	311,788	297,438	282,562	267,163	251,238	234,200
Storm Water Drainage Flood Mgmt.	06/27/07	366,750	353,250	336,750	319,500	301,500	283,000
Total General Bonds		<u>2,034,950</u>	<u>1,891,069</u>	<u>1,739,111</u>	<u>1,583,088</u>	<u>1,420,108</u>	<u>1,248,542</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	1,491,288	1,411,038	1,318,288	1,220,913	1,118,538	1,010,788
Highway Alloc. Bonds Ser. 2006	11/15/06	999,269	957,269	913,869	868,869	822,269	773,869
		<u>2,490,557</u>	<u>2,368,307</u>	<u>2,232,157</u>	<u>2,089,782</u>	<u>1,940,807</u>	<u>1,784,657</u>
Certificates of Participation (Fire/Trucks/911)	08/15/04	37,350	30,915	24,015	16,533	8,470	
Certificates of Participation (Street Lights) 2005	08/15/05	35,383	29,083	22,423	15,393	7,893	
Certificates of Participation (Street Lights) 2006	03/15/06	74,231	63,538	51,913	39,913	27,125	13,756
Certificates of Participation (Street Lights) 2007	03/28/07	149,494	130,825	111,431	91,313	69,750	47,438
Certificates of Participation (Street Lights) 2008	04/15/08	98,900	89,150	78,800	67,075	56,875	39,125
Certificates of Participation (Street Lights) 2009	44/15/09	62,456	56,706	51,125	45,425	39,300	33,050
Total Cert. Of Participation (St. Lights)		<u>420,464</u>	<u>369,302</u>	<u>315,692</u>	<u>259,119</u>	<u>200,943</u>	<u>133,369</u>
Total General Obligation Bonds		<u>4,983,321</u>	<u>4,659,593</u>	<u>4,310,975</u>	<u>3,948,522</u>	<u>3,570,328</u>	<u>3,166,568</u>
TAX ALLOCATION BONDS:							
Lincoln Mall Series 2004	04/06/04	7,070	2,560				
Multi-Plex/Old Federal Building Series 2004	04/07/04	142,575	123,678	102,768	79,753	54,825	21,000
Liberty Village	08/15/05	11,266	9,930	8,530	7,063	5,525	3,913
Thunderstone Series 2006	10/01/06	8,311	6,633	4,869	3,014	4,066	2,169
Vverizon Series 2007	03/22/07	102,911	93,395	83,400	72,790	61,424	49,290
48th & "O" St. - South Side	06/01/07	29,802	29,284	28,634	27,839	26,887	25,762
NE Printers/LPD Station	06/01/07	16,646	15,382	14,051	12,649	11,173	9,618
N. 48th Streetscape	06/01/07	12,261	9,619	6,833	3,895	795	
David Wood Series 2008	07/15/08	1,808	1,674	1,534	1,387	1,234	1,073
Salvation Army/The Option Series 2008	07/15/08	17,208	14,868	12,417	9,850	7,163	4,348
Turbine Flats Series 2008	07/15/08	3,071	2,861	2,641	2,410	2,168	1,915
48th & "O" - North Side Series 2008	08/01/08	22,729	21,223	19,645	17,995	16,207	14,459
Washington Square Series 2008	08/01/08	8,272	7,695	7,092	6,460	5,799	
Perot Series 2009	07/25/09	174,938	172,438	166,606	159,338	150,725	140,588
Lincoln Flats Series 2009	06/30/09	42,773	42,541	41,451	39,640	37,505	35,128
Total Tax Allocation Bonds		<u>601,641</u>	<u>553,781</u>	<u>500,471</u>	<u>444,083</u>	<u>385,496</u>	<u>309,263</u>
REVENUE BONDS:							
Water Revenue	11/22/02	993,120	743,703	577,327	539,888	494,888	445,250
Water Revenue	11/15/04	1,609,407	1,571,606	1,480,606	1,386,356	1,288,856	1,187,856
Water Revenue	08/04/09	589,331	589,331	589,331	580,031	570,531	558,281
Water Revenue	08/04/09						
Total Water Revenue Bonds		<u>3,191,858</u>	<u>2,904,640</u>	<u>2,647,264</u>	<u>2,506,275</u>	<u>2,354,275</u>	<u>2,191,387</u>
Sanitary Sewer Revenue and Refunding	07/16/03	2,103,194	2,043,344	1,976,969	1,903,969	1,809,469	1,711,469
Sanitary Sewer Revenue	06/15/05	691,363	670,363	643,362	615,363	586,363	556,113
Sanitary Sewer Revenue	04/04/07	812,488	790,488	767,688	743,888	719,288	693,688
Total Sanitary Sewer Revenue Bonds		<u>3,607,045</u>	<u>3,504,195</u>	<u>3,388,019</u>	<u>3,263,220</u>	<u>3,115,120</u>	<u>2,961,270</u>
Parking Revenue							
Series A	08/18/99						
		296,969	230,588	160,444	86,538		
Parking Revenue	12/18/01	187,400	175,438	162,612	149,113	134,544	118,869
Total Parking Revenue Bonds		<u>484,369</u>	<u>406,026</u>	<u>323,056</u>	<u>235,651</u>	<u>134,544</u>	<u>118,869</u>
Solid Waste Management Revenue	08/03/06	132,425	124,025	115,225	106,225	96,825	87,025
Golf Course Revenue	11/27/01	14,783					
Antelope Valley Parks Project	04/15/08	66,300	38,400				
Antelope Valley Project	02/27/02	299,235	270,980	237,925	199,925	162,088	122,375
Electric Revenue & Refunding-Series 2002	10/01/02	4,637,000	4,083,000	3,502,000	2,902,000	2,273,000	1,598,000
Electric Revenue & Refunding-Series 2003	10/01/03	5,488,000	5,361,000	5,196,000	5,026,000	4,847,000	4,685,000
Electric Revenue-Series 2005	10/01/05	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000
Electric Revenue-Series 2007A	05/15/07	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000
Electric Revenue-Series 2007B	05/15/07	7,838,000	7,659,000	7,470,000	7,260,000	7,038,000	6,824,000
Total Electric Revenue Bonds		<u>28,128,000</u>	<u>27,268,000</u>	<u>26,333,000</u>	<u>25,353,000</u>	<u>24,323,000</u>	<u>23,272,000</u>
Total Revenue Bonds		<u>35,924,015</u>	<u>34,516,266</u>	<u>33,044,489</u>	<u>31,664,296</u>	<u>30,185,852</u>	<u>28,752,926</u>
GRAND TOTAL ALL BONDS		<u>41,508,977</u>	<u>39,729,640</u>	<u>37,855,935</u>	<u>36,056,901</u>	<u>34,141,676</u>	<u>32,228,757</u>

**F.Y. 2010-11
GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL 2008-09	BUDGET 2009-10	MAYOR RECOM. 2010-11	COUNCIL ADOPTED 2010-11
PERSONNEL				
Health & Accident Insurance	7,937,874	7,516,130	7,916,698	7,969,420
Dental Insurance	432,369	494,451	514,035	515,740
Life Insurance	66,469	62,796	77,962	78,538
StarTran Passports	2,493	7,200	7,200	7,200
Retirement (net after forfeitures)	1,888,282	1,903,841	2,009,063	2,050,068
Employee Assistance Program	33,469	44,700	44,700	44,700
Future Labor Settlements			2,238,154	1,695,456
Post Employment Health Plan	521,618	514,946	510,729	591,093
SUBTOTAL PERSONNEL	10,882,574	10,544,064	13,318,541	12,952,215
SUPPLIES				
Audio Visual Supplies				
Fuel & Oil				
Media/Publications				
Other Operating Supplies	2,347	2,000	2,000	2,000
SUBTOTAL SUPPLIES	2,347	2,000	2,000	2,000
OTHER SERVICES & CHARGES				
Miscellaneous Contractual	56,297	90,000	186,000	186,000
Auditing Service	117,555	84,000	108,900	108,900
Consultant Services	80,302	85,000	85,000	85,000
Data Processing Service	230,756	280,000	354,000	354,000
Data Processing Systems Development	470,145	585,019	623,164	623,164
Data Processing - CJIS	22,499	33,408	33,200	33,200
Delivery Service	2,640	2,900	2,900	2,900
Demolition of Bldgs.	11,516	30,000	30,000	30,000
Legal Services	11,719			
Lobbyist Service	45,790	60,000	60,000	60,000
Shared Services - Corrections	465,510	520,864	500,000	500,000
Shared Services - Human Services Admin.	119,265	127,348	136,765	136,190
Shared Services - Civil Defense	211,531	227,807	227,807	197,713
Shared Services - Pre-trial Diversion	35,000	35,000	35,000	35,000
Shared Services - Public Defender	162,667	170,800	195,878	195,878
211 Central Information		2,500		
Asian Community & Cultural Center	10,000	10,000	10,000	10,000
Cornhusker Place	279,189	284,600	284,600	284,600
CSI (Com. Serv. Initiative) Lincoln	45,000	45,000		
El Centro de las Am	10,000	10,000	10,000	20,000
Family Service Assoc.				100,000
Family Violence Council		26,259	25,000	15,000
Fresh Start	12,500	12,500	12,500	
Indian Center	5,000	5,000	5,000	10,000
Lighthouse	25,000	25,000	25,000	15,000
Lincoln Arts Council	27,378	42,854	47,140	47,140
Lincoln-Lanc. Council on Alcohol & Drugs	37,000	37,000		
Lincoln Literacy	10,000	10,000	10,000	10,000
Madonna Transportation Program	26,000	26,000	7,500	
Malone Community Center	35,000	35,000	35,000	20,000
Matt Talbot	15,000	10,000	10,000	20,000
Human Serv. Fed.	19,747		40,000	30,000
Voices of Hope	22,500	22,500	30,000	45,000
Friendship Home	189,362	189,362	187,862	170,000
YWCA				30,000
Willard Community Center	7,388			
Cornhusker State Games/Nebr. Sports Council	11,667	10,000	10,000	10,000
Miscellaneous Subgrantees		70,000	151,500	65,000
United Way of Lincoln	7,500			
Youth Assessment Center		50,000	50,000	50,000
City-wide Payroll System	53,931	56,000	56,000	56,000
Oracle Financial System Development	218,266	209,000	218,000	218,000
Shared Services - Case Mgmt.	35,262	36,388	37,480	43,177
Shared Services - Youth Pre-Trial Diversion	35,000	36,750	37,853	35,000
Web Development	10,650	35,000	35,000	35,000
State Fair Subsidy	297,451	160,000		
Municipal Band Concerts	10,000	9,000		
School Age Programs	10,000	110,000	110,000	110,000
Meals & Parking	40			

**F.Y. 2010-11
GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL 2008-09	BUDGET 2009-10	MAYOR RECOM. 2010-11	COUNCIL ADOPTED 2010-11
Mileage	169			
Schools & Conferences	250			
Printing	12,025	11,000	11,000	11,000
General Liability	4,629			
Property		4,454	4,217	4,217
Electricity	4,116	5,000	6,000	6,000
Telephone	1,661	3,000	3,000	3,000
Water	2,641	5,000	6,000	6,000
City Share of Lincoln Ctr. Maint.	272,895	280,508	280,508	280,508
Equipment Maintenance Contracts	607	600	600	600
Minor Bldg. Imp. (Bldg. Com. Maint.)	353,500	303,500	303,500	303,500
Other Equipment Maintenance and Repair	18,741	25,000	25,000	25,000
Problem Resolution Team	122	10,000	10,000	10,000
Graffiti Abatement	3,975	25,000	25,000	25,000
Rent of Machinery	164			
Advertising	50	2,500	2,500	2,500
Committee Expense		1,000	1,000	1,000
Election Expense	151,013	55,000	210,000	210,000
LPED/roller skating promotion	500,000	535,000	500,000	500,000
Court & Litigation Costs	106,881	95,000	110,000	110,000
Memberships & Subscriptions	77,958	78,000	80,000	80,000
Public Relations		2,000	2,000	2,000
Fees/Licenses/Titles	21			
Reimbursements	304			
Fees Paid to State of Nebraska	97			
Charge Card Fees	6,507	8,400	10,000	10,000
Presentation/Training Materials		4,000	4,000	4,000
Witness Fees	4,871	10,000	12,000	12,000
Building/Miscellaneous Permits	8,236	9,000	9,000	9,000
Property Taxes	491	3,000	3,000	3,000
Impact Fee (Low Income)	89,081	120,000	120,000	120,000
Impact Fee (Economic. Dev.)		60,000	60,000	60,000
SUBTOTAL OTHER SER. & CHARGES	<u>5,130,028</u>	<u>5,563,821</u>	<u>5,822,374</u>	<u>5,795,187</u>
CAPITAL OUTLAY-EQUIPMENT				
Data Processing Equipment	139,022	100,000	62,500	62,500
SUBTOTAL-EQUIPMENT	<u>139,022</u>	<u>100,000</u>	<u>62,500</u>	<u>62,500</u>
CAPITAL OUTLAY-IMPROVEMENTS	<u>50,094</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TRANSFERS	<u>158,840</u>			
GRAND TOTAL	<u><u>16,362,905</u></u>	<u><u>16,259,885</u></u>	<u><u>19,255,415</u></u>	<u><u>18,861,902</u></u>

GENERAL FUND BUDGET REQUEST
STREET LIGHTSYSTEM OPERATION AND MAINTENANCE
TO LINCOLN ELECTRIC SYSTEM

City Fiscal Year of 9/1/10 - 8/31/11

(Dollars rounded to nearest \$100)

	Killowatt-Hours	<u>2010-11</u>	<u>2009-10</u>	Increase/ (Decrease)	Percent Change
Estimated energy charge	20,300,100 @ \$0.0469	\$952,100	\$935,200	16,900	1.8%
Estimated maintenance charge		<u>798,500</u>	<u>793,500</u>	<u>5,000</u>	0.6%
Total Estimate		\$1,750,600	\$1,728,700	21,900	1.3%

TRENDS

<u>Fiscal</u> <u>Year</u>	<u>Avg. No.</u> <u>Lights</u>	<u>Killowatt-</u> <u>Hours</u>	<u>Budget</u> <u>Request</u>	<u>Actual</u> <u>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	26,778	18,263,500	1,345,700	1,360,066
2006 - 07	27,584	18,912,400	1,431,600	1,476,819
2007 - 08	27,934	19,236,300	1,553,600	1,507,338
2008 - 09	28,184	19,530,900	1,593,100	1,689,450
2009 - 10	28,612	19,946,300	1,728,700	1,721,131 **
2010 - 11	29,067	20,300,100	1,750,600	

* City purchased street light system 9/1/04

** Six months actual, six months estimated

PERSHING CENTER
 OPERATING BUDGET
 REFLECTS OPTIMAL EVENT BOOKING REQUIRED
 TO REACH CITY OF LINCOLN SUBSIDY AMOUNT
 FOR THE FISCAL YEAR 2010-2011

Event Income	
Direct Event Income	
Rental Income	336,090
Service Income	631,050
Service Expenses	<u>(851,823)</u>
Total Direct Event Income	<u>115,317</u>
Ancillary Income	
F & B Concessions	451,562
F & B Catering	23,561
Novelty Sales	33,100
Total Ancillary Income	<u>508,222</u>
Other Event Income	
Ticket Rebates (Per Event)	73,738
Facility Fees	<u>72,582</u>
Total Other Event Income	<u>146,320</u>
Total Event Income	<u>769,860</u>
Other Operating Income	<u>64,700</u>
Adjusted Gross Income	<u>834,560</u>
Operating Expenses	
Employee Salaries and Wages	934,697
Benefits	190,471
Less: Event Labor Allocations	<u>(300,365)</u>
Net Employee Wages and Benefits	824,803
Contracted Services	1,100
General and Administrative	44,060
Operations	18,500
Repair & Maintenance	36,300
Supplies	39,100
Insurance	76,500
Utilities	210,000
Other	3,000
SMG Management Fees	114,000
Equipment/Marketing Fund Transfer	<u>67,197</u>
Total Operating Expenses	1,434,560
Adjusted Net Income (Loss)	<u>(600,000)</u>
City of Lincoln Subsidy	<u>600,000</u>
Net Income (Loss)	<u><u>(0)</u></u>