

**West Haymarket Joint Public Agency**  
**Adopted Operating Budget**  
**September 1, 2013 to August 31, 2014**

Expenditure Budget	6/18/2014		
	2012-13 Adopted	2013-14 Adopted	Revisions 2013-14 Adopted
<b>Operating Expenditures</b>			
Personnel Costs - Transfer to the City of Lincoln			
Assistant City Controller	\$ 106,598	\$ 111,367	\$ 111,367
Assistant City Attorney	111,057	118,712	118,712
Assistant Purchasing Agent	81,080	43,045	43,045
City Treasurer Staff-Occupation Tax Collection	38,745	40,394	40,394
Accountant-Occupation Tax Collection/Audit	26,465	40,562	40,562
Public Works Administrative Support	7,000	7,000	7,000
Total Personnel Costs	<u>\$ 370,945</u>	<u>\$ 361,080</u>	<u>\$ 361,080</u>
Materials and Supplies	\$ 2,810	\$ 1,950	\$ 1,950
Services			
Miscellaneous Contractual Services	\$ 107,592	\$ 132,260	\$ 132,260
Premium Seat Husker Tickets		263,000	263,000
Arena pre-opening loan repayment		202,095	202,095
Arena pouring rights		285,000	285,000
Arena sponsorships			465,000
Parking Management Services		660,000	660,000
Project Administrator	53,000	11,000	11,000
Insurance		122,400	122,400
Public Official's Liability Insurance	27,000	31,700	31,700
District Energy thermal services		1,552,010	1,552,010
Arena Sales Commissions		1,307,000	1,307,000
JPA share of downtown maintenance		34,000	34,000
Amtrak Station maintenance and utilities	15,700	24,200	24,200
Other Services	6,933	13,773	13,773
Total Services	<u>\$ 210,225</u>	<u>\$ 4,638,438</u>	<u>\$ 5,103,438</u>
Total Operating Expenditures	<u>\$ 583,980</u>	<u>\$ 5,001,468</u>	<u>\$ 5,466,468</u>
<b>Other Expenditures</b>			
Debt Service			
Interest	15,117,520	\$ 15,697,520	\$ 15,697,520
Trustee Service Charges	1,996	2,420	2,420
Total Debt Service	<u>\$ 15,119,516</u>	<u>\$ 15,699,940</u>	<u>\$ 15,699,940</u>
Sales Tax on Premium Seating			\$ 90,000
Transfer to City-Turn Back Tax Bond Interest		\$ 453,266	\$ 453,266
Total Expenditure Budget	<u><u>\$ 15,703,496</u></u>	<u><u>\$ 21,154,674</u></u>	<u><u>\$ 21,709,674</u></u>
<b>Sources of Funds*</b>			
Occupation taxes	\$ 11,803,218	\$ 11,570,575	\$ 12,125,575
Federal subsidy of debt payments	3,900,278	3,560,953	3,560,953
Private Developer thermal energy payments		968,046	968,046
Arena Revenues		2,476,900	2,476,900
Arena Sponsorships		750,000	750,000
Parking Revenues		1,241,600	1,241,600
UNL Rent		325,000	325,000
Amtrak Station Rent		37,600	37,600
Interest on cash balances		224,000	224,000
Total - Sources of Funds	<u><u>\$ 15,703,496</u></u>	<u><u>\$ 21,154,674</u></u>	<u><u>\$ 21,709,674</u></u>

\* See Arena/JPA Revenue Distribution Schedule

**West Haymarket Joint Public Agency  
Proposed Revisions to Operating Budget  
September 1, 2013 to August 31, 2014**

**Arena/JPA Revenue Distribution Schedule**

**JPA Revenues (Operating and Program Budget)**

- 1 . Suites
- 2 . Loge Boxes
- 3 . Club Seats
- 4 . Parking (decks 1,2,3)
- 5 . Occupation Taxes
- 6 . Energy payments from private tenants
- 7 . County lodging tax
- 8 . Land Sales
- 9 . IMG Sponsorships (transfer to Arena)
- 10 . Naming rights
- 11 . Property taxes from TIF
- 12 . UNL Rent
  
- 13 . Private donations
- 14 . Interest earnings
- 15 . Rental income
- 16 . Turnback tax surplus

**Legal Authority**

Premium seating and Facilities agreement  
 Premium seating and Facilities agreement  
 Premium seating and Facilities agreement  
 Facilities agreement  
 Facilities agreement, City ordinance  
 Energy Service agreements b/t JPA/Tenants  
 Grant contract b/t JPA and County  
 JPA has fee title  
 Contract between JPA and IMG  
 JPA/Pinnacle Bank agreement  
 TIF note holder is the JPA, JPA resolution  
 UNL Lease and Operating Agreement/Facilities Agreement, Memorandum of Understanding  
 Donor designation, terms of gift  
 Facilities agreement  
 Rental agreements  
 Facilities agreement, Convention Center  
 Facility Financing Act

**Arena Revenues**

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1 . Arena event revenue including food, beverage, merchandise and other</li> <li>2 . \$200,000 annual repayment of preopening loan from SMG (Transferred from JPA)</li> <li>3 . \$285,000 pouring rights. (Transferred from JPA)</li> <li>4 . \$465,000 arena sponsorships (Transferred from JPA)</li> <li>5 . Festival parking and events, attached garage</li> </ol> | <p>City/SMG agreement</p> <p>Facilities agreement, City acting as an agent for the JPA</p> <p>Facilities agreement, City acting as an agent for the JPA</p> <p>Facilities agreement, City acting as an agent for the JPA</p> <p>Facilities agreement, City acting as an agent for the JPA, City/SMG agreement</p> |
|---|---|

**City Revenues**

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|--|---|
| <ol style="list-style-type: none"> <li>1 . Turnback Tax</li> </ol> | <p>Facilities agreement to pay Turnback Tax bonds</p> |
|--|---|