

# STATISTICAL SECTION

This part of the City of Lincoln’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

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<b>Financial Trends</b>	<b>145</b>
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These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

<b>Revenue Capacity</b>	<b>150</b>
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These schedules contain information to help the reader assess the City’s three most significant local revenue sources; electrical sales, sales tax, and property tax.

<b>Debt Capacity</b>	<b>159</b>
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These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

<b>Demographic and Economic Information</b>	<b>163</b>
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

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These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the city provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.



**CITY OF LINCOLN, NEBRASKA**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
 (accrual basis of accounting)

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Governmental Activities:</b>										
Net Investment in										
Capital Assets	\$ 545,831,558	522,108,202	405,635,743	386,451,715	482,099,420	471,161,398	460,113,747	433,488,477	417,745,982	399,561,548
Restricted	155,105,392	144,925,083	246,533,919	235,695,091	121,155,820	111,672,739	111,555,338	119,719,194	107,739,981	111,872,162
Unrestricted	264,484,057	253,913,437	228,009,224	216,250,335	207,317,364	211,304,395	189,259,245	153,402,735	146,399,831	132,861,353
Total Governmental Activities										
Net Position	\$ <u>965,421,007</u>	<u>920,946,722</u>	<u>880,178,886</u>	<u>838,397,141</u>	<u>810,572,604</u>	<u>794,138,532</u>	<u>760,928,330</u>	<u>706,610,406</u>	<u>671,885,794</u>	<u>644,295,063</u>
<b>Business-Type Activities:</b>										
Net Investment in										
Capital Assets	\$ 673,582,095	615,635,246	608,119,231	622,950,944	598,053,416	583,202,962	570,458,163	568,947,439	626,166,169	509,989,903
Restricted	15,841,002	13,167,482	31,470,517	31,480,358	37,040,667	37,782,662	35,665,851	26,769,558	23,399,483	15,101,637
Unrestricted	143,784,800	179,766,596	153,480,358	107,063,389	100,903,096	93,873,028	82,155,334	70,546,311	(1,377,874)	112,544,793
Total Business-Type Activities										
Net Position	\$ <u>833,207,897</u>	<u>808,569,324</u>	<u>793,070,106</u>	<u>761,494,691</u>	<u>735,997,179</u>	<u>714,858,652</u>	<u>688,279,348</u>	<u>666,263,308</u>	<u>648,187,778</u>	<u>637,636,333</u>
<b>Primary Government:</b>										
Net Investment in										
Capital Assets	\$ 1,219,413,653	1,137,743,448	1,013,754,974	1,009,402,659	1,080,152,836	1,054,364,360	1,030,571,910	1,002,435,916	1,043,912,151	909,551,451
Restricted	170,946,394	158,092,565	278,004,436	267,175,449	158,196,487	149,455,401	147,221,189	146,488,752	131,139,464	126,973,799
Unrestricted	408,268,857	433,680,033	381,489,582	323,313,724	308,220,460	305,177,423	271,414,579	223,949,046	145,021,957	245,406,146
Total Primary Government										
Net Position	\$ <u>1,798,628,904</u>	<u>1,729,516,046</u>	<u>1,673,248,992</u>	<u>1,599,891,832</u>	<u>1,546,569,783</u>	<u>1,508,997,184</u>	<u>1,449,207,678</u>	<u>1,372,873,714</u>	<u>1,320,073,572</u>	<u>1,281,931,396</u>

**CITY OF LINCOLN, NEBRASKA**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
 (accrual basis of accounting)

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General Government	\$ 45,355,465	43,666,952	40,635,824	40,059,839	36,991,820	31,985,923	32,808,482	30,681,069	30,781,582	27,955,407
Public Safety	87,571,014	86,493,288	82,915,183	81,218,142	75,364,591	75,077,334	72,715,593	71,999,597	70,390,835	70,432,578
Streets and Highways	46,525,688	39,551,411	38,319,958	39,840,551	38,150,193	31,465,735	29,132,813	31,953,438	29,293,980	20,620,140
Culture and Recreation	35,878,349	29,419,132	28,049,044	26,578,448	25,713,710	28,998,338	27,971,636	26,528,155	25,379,286	23,827,670
Economic Opportunity	21,549,476	14,819,767	16,840,478	16,336,855	17,198,314	14,851,021	16,355,833	15,486,850	16,165,310	15,522,471
Health and Welfare	21,456,657	20,939,140	21,414,951	21,153,869	20,840,847	19,592,758	20,674,538	20,335,733	20,215,258	18,873,394
Mass Transit	13,582,835	13,453,926	12,468,592	12,007,410	11,198,681	11,059,139	11,296,888	10,891,704	9,706,032	9,511,096
Equipment Management	1,181,947	1,479,534	1,162,325	1,882,136	1,767,774	2,562,842	2,563,466	2,363,486	1,789,593	2,012,107
Engineering Services	2,774,223	2,570,054	1,900,278	1,219,084	829,470	1,859,008	2,029,134	3,148,005	2,499,482	2,073,123
Interest on Long-Term Debt	21,776,180	19,787,131	20,417,899	11,568,353	6,373,674	6,503,466	6,473,960	5,826,378	4,853,854	4,859,767
<b>Total Governmental Activities Expenses</b>	<b>297,651,834</b>	<b>272,180,335</b>	<b>264,119,532</b>	<b>251,864,687</b>	<b>234,429,074</b>	<b>223,955,564</b>	<b>222,022,343</b>	<b>219,214,415</b>	<b>211,075,212</b>	<b>195,687,753</b>
<b>Business-Type Activities:</b>										
Golf	3,473,671	3,404,885	3,762,650	3,414,074	3,165,446	3,170,423	3,152,455	3,167,880	3,169,578	3,295,680
Parking System	8,078,478	7,144,511	5,933,848	5,632,973	5,475,157	5,007,885	4,908,537	4,833,961	4,857,024	5,186,283
Municipal Auditorium	1,538,108	2,632,482	2,468,566	2,202,234	2,243,518	1,937,132	2,041,953	2,274,043	2,403,906	2,211,685
Municipal Arena	11,462,603	1,712,916	18,851	-	-	-	-	-	-	-
Solid Waste Management	8,838,837	8,472,030	8,080,971	8,490,392	10,607,775	6,543,805	7,506,257	6,835,512	6,146,612	6,767,689
Emergency Medical Services	5,564,099	4,931,379	4,148,850	3,940,669	3,819,895	3,687,450	3,711,546	3,679,318	3,793,035	3,828,891
Wastewater System	23,864,691	23,116,057	23,017,798	23,135,157	22,265,579	22,979,974	18,965,453	18,230,853	17,563,692	16,461,078
Water System	25,941,743	25,499,420	25,908,587	26,084,158	23,469,948	23,794,190	23,378,936	23,544,989	23,137,996	22,249,027
Electric System	272,692,000	263,674,000	250,676,000	242,743,000	229,241,000	237,476,000	224,594,000	209,962,000	197,751,000	171,812,000
<b>Total Business-Type Activities Expenses</b>	<b>361,454,230</b>	<b>340,587,680</b>	<b>324,016,121</b>	<b>315,642,657</b>	<b>300,288,318</b>	<b>304,596,859</b>	<b>288,259,137</b>	<b>272,528,556</b>	<b>258,822,843</b>	<b>231,812,333</b>
<b>Total</b>	<b>\$ 659,106,064</b>	<b>612,768,015</b>	<b>588,135,653</b>	<b>567,507,344</b>	<b>534,717,392</b>	<b>528,552,423</b>	<b>510,281,480</b>	<b>491,742,971</b>	<b>469,898,055</b>	<b>427,500,086</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for Services:</b>										
General Government	\$ 31,498,610	26,631,508	22,686,194	21,544,375	20,614,039	20,413,769	20,572,788	19,617,633	15,643,439	14,366,997
Public Safety	7,446,309	6,903,567	6,150,370	5,730,687	5,034,014	4,921,077	5,671,183	5,490,790	5,862,622	6,336,457
Streets and Highways	5,162,445	5,711,018	3,489,348	4,087,358	3,291,012	3,202,082	5,485,027	6,105,933	5,774,740	6,773,393
Culture and Recreation	4,328,220	4,367,112	4,473,514	4,114,179	3,880,012	3,537,088	3,583,144	3,485,195	4,207,617	3,088,848
Economic Opportunity	918,794	863,053	2,346,582	2,269,303	1,014,906	750,883	731,663	809,767	754,096	576,632
Health and Welfare	5,332,189	4,715,133	4,773,397	4,435,710	4,257,066	4,345,410	3,248,351	3,554,840	3,133,880	3,100,114
Other Activities	7,957,457	6,402,371	5,808,815	4,244,695	3,610,376	4,674,371	5,465,776	5,381,517	5,339,097	4,473,512
Operating Grants and Contributions	71,235,768	57,394,538	51,263,862	73,594,748	55,013,696	50,412,504	52,058,209	56,089,320	45,068,631	36,666,428
Capital Grants and Contributions	23,165,428	28,517,996	32,043,686	7,982,667	16,171,192	25,746,780	39,507,199	17,990,651	24,519,249	48,270,586
<b>Total Governmental Activities</b>	<b>157,045,220</b>	<b>141,506,296</b>	<b>133,035,768</b>	<b>128,003,722</b>	<b>112,886,313</b>	<b>118,003,964</b>	<b>136,323,340</b>	<b>118,525,646</b>	<b>110,303,371</b>	<b>123,652,967</b>
<b>Business-Type Activities:</b>										
<b>Charges for Services:</b>										
Wastewater System	25,804,120	24,550,035	24,040,603	22,931,019	21,661,455	21,111,385	20,575,445	19,379,833	17,955,248	16,920,940
Water System	32,558,575	31,931,843	34,021,393	28,474,175	25,012,703	25,586,213	23,943,135	25,159,477	25,487,483	24,266,844
Electric System	290,121,000	276,110,000	269,043,000	261,377,000	245,705,000	248,131,000	225,406,000	204,527,000	188,369,000	168,487,000
Other Activities	38,456,326	25,575,522	23,402,117	22,423,038	21,311,191	20,786,248	21,159,042	19,972,650	19,032,389	17,350,098
Operating Grants and Contributions	-	-	-	-	-	-	26,000	141,346	-	650,300
Capital Grants and Contributions	5,403,759	7,195,503	6,731,837	4,645,062	5,767,531	11,025,070	10,809,320	11,359,957	11,092,348	9,703,652
<b>Total Business-Type Activities</b>	<b>392,343,780</b>	<b>365,362,903</b>	<b>357,238,950</b>	<b>339,850,294</b>	<b>319,457,880</b>	<b>326,639,916</b>	<b>301,918,942</b>	<b>280,540,263</b>	<b>261,936,468</b>	<b>237,378,834</b>
<b>Total</b>	<b>\$ 549,389,000</b>	<b>506,869,199</b>	<b>490,274,718</b>	<b>467,854,016</b>	<b>432,344,193</b>	<b>444,643,880</b>	<b>438,242,282</b>	<b>399,065,909</b>	<b>372,239,839</b>	<b>361,031,801</b>
<b>Net (Expense)/Revenue</b>										
<b>Governmental Activities</b>	<b>\$ (140,606,614)</b>	<b>(130,674,039)</b>	<b>(131,083,764)</b>	<b>(123,860,965)</b>	<b>(121,542,761)</b>	<b>(105,951,600)</b>	<b>(85,699,003)</b>	<b>(100,688,769)</b>	<b>(100,771,841)</b>	<b>(72,034,786)</b>
<b>Business-Type Activities</b>	<b>30,889,550</b>	<b>24,775,223</b>	<b>33,222,829</b>	<b>24,207,637</b>	<b>19,169,562</b>	<b>22,043,057</b>	<b>13,659,805</b>	<b>8,011,707</b>	<b>3,113,625</b>	<b>5,566,501</b>
<b>Total</b>	<b>\$ (109,717,064)</b>	<b>(105,898,816)</b>	<b>(97,860,935)</b>	<b>(99,653,328)</b>	<b>(102,373,199)</b>	<b>(83,908,543)</b>	<b>(72,039,198)</b>	<b>(92,677,062)</b>	<b>(97,658,216)</b>	<b>(66,468,285)</b>

(Continued)

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>General Revenues and Other Changes In Net Position</b>										
Governmental Activities:										
Taxes:										
Property Tax	\$ 55,871,758	56,130,131	53,302,884	48,621,668	48,637,701	49,370,031	48,016,158	45,981,349	43,081,366	40,877,070
Motor Vehicle Tax	4,737,197	4,504,623	4,331,331	4,284,369	4,247,118	4,323,350	4,303,363	4,298,290	4,249,847	4,256,521
Wheel Tax	17,173,865	15,649,558	14,055,801	12,031,376	11,519,622	10,697,955	10,458,568	10,059,772	9,250,300	9,153,599
Sales and Use Tax	66,753,197	63,544,137	62,388,551	57,996,100	55,362,688	54,337,312	55,351,848	54,363,413	54,348,587	53,741,266
Sundry and In Lieu Tax	62,239	65,882	68,405	63,118	54,431	46,078	45,761	37,235	35,020	31,765
Occupation Tax	25,830,488	25,437,045	25,732,963	20,403,399	10,847,214	10,541,781	10,038,110	9,534,401	9,225,546	9,451,789
Unrestricted Grants and Contributions	80,178	79,177	93,633	1,927,588	2,006,071	1,542,816	1,569,021	1,573,535	1,589,033	1,577,852
Unrestricted Investment Earnings (Loss)	2,855,984	(833,074)	1,014,773	1,370,358	1,926,976	5,181,996	6,738,206	6,355,562	3,650,661	2,800,970
Miscellaneous General Revenues	890,450	1,925,791	2,623,024	2,309,497	793,365	844,591	820,587	1,456,139	1,671,705	3,899,801
Transfers	10,825,543	11,290,702	9,254,144	2,678,029	2,581,647	2,275,892	2,675,305	1,753,685	1,260,507	1,290,018
Total Governmental Activities	185,080,899	177,793,972	172,865,509	151,685,502	137,976,833	139,161,802	140,016,927	135,413,381	128,362,572	127,080,651
Business-Type Activities:										
Occupation Tax	2,598,793	2,011,468	2,048,615	2,059,361	1,984,400	1,978,659	2,134,549	2,195,132	2,232,680	2,111,731
Unrestricted Investment Earnings (Loss)	1,757,946	(713,969)	983,824	1,564,708	1,673,103	4,680,958	8,761,713	9,333,779	6,187,797	3,986,941
Miscellaneous General Revenues	136,403	874,807	380,531	343,835	893,109	152,522	135,278	288,597	277,850	210,321
Transfers	(10,744,119)	(11,040,534)	(5,060,384)	(2,678,029)	(2,581,647)	(2,275,892)	(2,675,305)	(1,753,685)	(1,260,507)	(1,289,760)
Total Business-Type Activities	(6,250,977)	(8,868,228)	(1,647,414)	1,289,875	1,968,965	4,536,247	8,356,235	10,063,823	7,437,820	5,019,233
Total	\$ 178,829,922	168,925,744	171,218,095	152,975,377	139,945,798	143,698,049	148,373,162	145,477,204	135,800,392	132,099,884
<b>Change in Net Position</b>										
Governmental Activities	\$ 44,474,285	47,119,933	41,781,745	27,824,537	16,434,072	33,210,202	54,317,924	34,724,612	27,590,731	55,045,865
Business-Type Activities	24,638,573	15,906,995	31,575,415	25,497,512	21,138,527	26,579,304	22,016,040	18,075,530	10,551,445	10,585,734
Total	\$ 69,112,858	63,026,928	73,357,160	53,322,049	37,572,599	59,789,506	76,333,964	52,800,142	38,142,176	65,631,599

**CITY OF LINCOLN, NEBRASKA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year									
	2014	2013	2012	2011 <sup>2</sup>	2010	2009	2008	2007	2006	2005
<b>General Fund</b>										
Reserved	\$ -	-	-	-	4,723,651	4,668,702	4,025,169	3,196,770	1,828,587	1,935,693
Unreserved	-	-	-	-	25,701,931	27,586,521	28,453,611	27,215,934	27,463,451	29,467,581
Nonspendable	1,711,883	3,313,783	4,833,496	6,891,170	-	-	-	-	-	-
Restricted	13,605,640	6,281,230	5,277,054	5,525,739	-	-	-	-	-	-
Assigned	14,859,083	14,425,933	13,359,297	13,750,394	-	-	-	-	-	-
Unassigned	27,287,777	31,198,290	25,631,426	15,586,533	-	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 57,464,383</b>	<b>55,219,236</b>	<b>49,101,273</b>	<b>41,753,836</b>	<b>30,425,582</b>	<b>32,255,223</b>	<b>32,478,780</b>	<b>30,412,704</b>	<b>29,292,038</b>	<b>31,403,274</b>
<b>Other Governmental Funds</b>										
Reserved	\$ -	-	-	-	73,769,526	74,955,098	73,635,833	71,029,872	67,422,892	55,344,060
Unreserved, Reported in:										
Special Revenue Funds	-	-	-	-	57,417,341	59,557,240	61,839,340	65,368,433	67,422,892	46,519,881
Nonspendable	1,449,797	740,047	952,070	971,115	-	-	-	-	-	-
Restricted	80,627,691	81,155,945	193,309,126	275,451,124	-	-	-	-	-	-
Committed	1,002,975	821,517	805,612	633,206	-	-	-	-	-	-
Assigned	58,046,223	48,189,249	21,386,596	21,097,190	-	-	-	-	-	-
Unassigned	(144,837)	(133,773)	(191,814)	(140,056)	-	-	-	-	-	-
Debt Service <sup>1</sup>	-	-	-	-	-	-	-	9,933,914	8,491,735	7,070,715
Restricted	12,305,606	18,524,649	17,964,189	16,060,411	-	-	-	-	-	-
Committed	797,894	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	8,764,922	9,853,337	13,339,093	24,574,016	19,534,147	27,698,544
Restricted	14,395,343	16,818,180	11,783,064	13,748,458	-	-	-	-	-	-
Assigned	42,649	54,154	207,968	207,940	-	-	-	-	-	-
Permanent Funds	-	-	-	-	16,511,201	14,146,177	13,529,735	13,609,259	9,441,571	8,834,071
Nonspendable	37,160,000	37,160,000	37,160,000	37,160,000	-	-	-	-	-	-
Restricted	28,175,169	22,080,008	21,292,273	19,553,118	-	-	-	-	-	-
<b>Total Other Governmental Funds</b>	<b>\$ 233,858,510</b>	<b>225,409,976</b>	<b>304,669,084</b>	<b>384,742,506</b>	<b>156,462,990</b>	<b>158,511,852</b>	<b>162,344,001</b>	<b>184,515,494</b>	<b>172,313,237</b>	<b>145,467,271</b>

Note: <sup>1</sup> In 2008, Special Assessment Debt Service Fund balance transferred to Special Revenue Special Assessment Fund.

<sup>2</sup> In 2011, Reporting of fund balances was changed to meet the requirements of GASB 54.

**CITY OF LINCOLN, NEBRASKA**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Revenues</b>										
Taxes:										
Property	\$ 55,821,121	55,971,572	53,542,530	48,204,472	48,916,327	49,359,612	48,061,759	46,003,719	43,051,465	40,877,024
Motor Vehicle	4,737,197	4,504,623	4,331,331	4,284,369	4,247,118	4,323,350	4,303,363	4,298,290	4,249,847	4,256,521
Wheel	17,173,865	15,649,558	14,055,801	12,031,376	11,519,622	10,697,955	10,458,568	10,059,772	9,250,300	9,153,599
Sales and Use	66,753,197	63,544,137	62,388,551	57,996,100	55,362,688	54,337,312	55,351,848	54,363,413	54,348,587	53,741,266
Sundry and In Lieu	62,443	62,155	68,845	61,251	57,195	44,479	50,068	35,115	34,090	34,888
Occupation	25,830,488	25,437,045	25,732,963	20,936,558	10,314,055	10,541,781	10,517,680	9,054,831	9,232,431	9,853,990
Special Assessment	1,873,228	1,147,640	1,213,968	1,118,514	1,145,298	1,055,927	1,351,532	1,513,248	1,691,266	1,400,791
Intergovernmental	79,378,553	81,340,882	68,267,660	71,532,824	61,640,301	75,099,973	73,830,720	63,928,043	60,757,501	63,180,171
Permits and Fees	23,794,402	22,936,015	20,239,031	18,524,372	16,432,219	17,119,002	18,013,104	19,126,239	18,423,079	16,535,049
Reimbursement for Services	14,283,172	8,341,522	7,850,732	7,521,366	7,004,334	6,600,299	6,511,457	6,491,112	7,063,192	6,936,334
Court Settlements	265,120	856,188	1,931,804	1,700,000	-	-	-	-	-	-
Program Income	51,071	442,313	122,767	1,217,936	207,978	57,535	48,549	34,155	26,614	1,758,999
Investment Earnings	10,571,021	1,732,354	4,744,887	5,454,877	5,197,259	5,791,391	6,806,258	10,371,565	4,082,196	4,327,311
Donations	3,153,911	3,554,614	9,510,272	1,985,681	1,251,904	2,755,165	1,747,959	947,439	1,062,197	2,150,197
Keno Proceeds	4,189,006	3,930,602	3,639,819	3,321,506	3,132,180	3,140,726	3,373,939	2,798,262	2,745,869	3,016,301
Miscellaneous	3,326,065	3,253,780	5,004,523	3,054,429	1,875,076	1,864,589	2,497,331	3,272,251	4,051,697	5,102,920
<b>Total Revenues</b>	<b>311,263,860</b>	<b>292,705,000</b>	<b>282,645,484</b>	<b>258,945,631</b>	<b>228,303,554</b>	<b>242,789,096</b>	<b>242,924,135</b>	<b>232,297,454</b>	<b>220,070,331</b>	<b>222,325,361</b>
<b>Expenditures</b>										
General Government	51,044,096	42,761,424	39,048,320	36,622,362	35,865,006	34,428,477	35,278,575	33,946,258	34,666,641	32,532,685
Public Safety	72,833,698	72,489,536	70,444,362	69,537,057	64,679,523	63,984,484	61,147,903	60,953,651	60,064,604	58,669,932
Streets and Highways	21,054,394	18,355,326	18,471,067	18,335,078	19,832,223	16,445,304	16,482,240	17,430,452	16,928,575	17,064,845
Culture and Recreation	25,172,100	22,323,942	22,518,532	21,794,585	21,483,873	22,449,569	21,686,564	21,719,544	20,938,212	21,669,847
Economic Opportunity	13,792,741	12,831,193	14,673,671	15,811,914	15,359,628	11,321,242	14,685,668	11,670,315	12,623,307	14,870,592
Health and Welfare	22,097,954	21,339,175	22,070,619	21,993,415	21,652,729	20,349,757	21,053,132	20,378,863	25,566,267	19,126,931
Mass Transit	14,419,436	11,980,828	10,288,935	15,088,883	12,034,413	9,575,670	10,707,601	14,877,357	8,901,327	8,306,921
Debt Service										
Principal Retirement	12,562,312	11,105,182	10,403,101	9,657,542	10,087,532	10,446,544	7,989,828	6,282,536	6,200,794	5,536,580
Interest and Fiscal Charges	21,341,587	19,880,928	20,265,733	12,625,404	6,285,998	6,414,144	6,384,069	5,223,234	4,803,380	4,934,088
Miscellaneous	2,545,313	735,215	1,020,997	4,156,516	658,871	129,417	53,898	83,950	12,095	92,325
Capital Outlay <sup>1</sup>	93,177,287	208,303,537	142,260,715	109,581,050	32,547,239	61,094,201	79,369,789	44,955,954	65,229,370	65,859,750
<b>Total Expenditures</b>	<b>350,040,918</b>	<b>442,106,286</b>	<b>371,466,052</b>	<b>335,203,806</b>	<b>240,487,035</b>	<b>256,638,809</b>	<b>274,839,267</b>	<b>237,522,114</b>	<b>255,934,572</b>	<b>248,664,496</b>
Deficiency of Revenues Under Expenditures	(38,777,058)	(149,401,286)	(88,820,568)	(76,258,175)	(12,183,481)	(13,849,713)	(31,915,132)	(5,224,660)	(35,864,241)	(26,339,135)
<b>Other Financing Sources (Uses)</b>										
Transfers In	63,910,985	56,859,969	53,359,760	43,860,255	46,026,786	53,544,932	60,693,467	42,672,672	39,460,154	38,002,168
Transfers Out	(53,396,515)	(45,380,837)	(44,157,324)	(41,111,608)	(43,259,113)	(51,005,462)	(58,325,388)	(40,643,303)	(38,051,423)	(36,757,125)
Issuance of Debt <sup>1</sup>	37,675,000	35,433,437	6,080,000	313,480,500	4,131,948	6,501,393	8,877,537	44,588,425	9,600,000	12,100,035
Issuance of Refunding Debt	-	-	36,185,000	22,415,000	-	-	-	-	-	6,555,000
Premium on Debt Issued	682,653	980,327	4,182,049	5,761,647	-	25,473	98,768	484,811	7,397	42,635
Discounts on Debt Issued	-	-	-	(6,427)	-	-	-	(5,255)	-	(16,057)
Transfer to Bond Refunding Agent	-	-	(39,840,997)	(28,822,296)	-	-	-	-	-	(6,504,876)
Sale of Capital Assets	598,616	28,367,245	286,095	288,874	1,405,357	727,671	465,331	283,136	4,080,940	2,590,767
<b>Total Other Financing Sources (Uses)</b>	<b>49,470,739</b>	<b>76,260,141</b>	<b>16,094,583</b>	<b>315,865,945</b>	<b>8,304,978</b>	<b>9,794,007</b>	<b>11,809,715</b>	<b>47,380,486</b>	<b>15,097,068</b>	<b>16,012,547</b>
<b>Net Change in Fund Balances</b>	<b>\$ 10,693,681</b>	<b>(73,141,145)</b>	<b>(72,725,985)</b>	<b>239,607,770</b>	<b>(3,878,503)</b>	<b>(4,055,706)</b>	<b>(20,105,417)</b>	<b>42,155,826</b>	<b>(20,767,173)</b>	<b>(10,326,588)</b>
Debt Service as a Percentage of Noncapital Expenditures	12.9%	12.0%	12.7%	9.8%	7.7%	7.7%	6.5%	5.8%	5.4%	5.2%

Note: <sup>1</sup> In 2011 West Haymarket JPA settled \$300,000,000 in bonds to fund portion of construction costs.

Table 5

**CITY OF LINCOLN, NEBRASKA**  
**LINCOLN ELECTRIC SYSTEM MEGAWATT-HOUR SALES**  
**LAST TEN CALENDAR YEARS**

Lincoln Electric System Megawatt-Hour Sales									
Calendar Year	Residential	Commercial	Industrial	Street and Highway Lighting	Government and Other Billed	Unbilled Energy Increase/ (Decrease)	Sales To Others	Total Megawatt-Hour Sales	Average Cent per Kilowatt Hour Rate
2013	1,213,553	1,189,904	497,388	21,403	298,690	15,653	963,306	4,199,897	\$ 0.0778
2012	1,183,412	1,186,722	497,908	21,172	290,381	15,817	881,355	4,076,767	0.0758
2011	1,214,170	1,176,199	496,957	21,166	291,331	(25,504)	1,116,821	4,291,140	0.0738
2010	1,216,899	1,188,925	495,279	21,082	285,260	(17,765)	1,006,085	4,195,765	0.0721
2009	1,121,769	1,149,462	483,982	20,651	277,940	269	1,092,093	4,146,166	0.0700
2008	1,133,238	1,177,049	558,088	20,349	274,304	73,241	1,232,903	4,469,172	0.0648
2007	1,152,048	1,198,401	539,438	20,234	273,056	(3,435)	569,319	3,749,061	0.0634
2006	1,106,943	1,167,869	547,028	19,667	260,225	(45,195)	467,471	3,524,008	0.0612
2005	1,130,943	1,146,236	565,404	19,080	263,157	(25,389)	401,203	3,500,634	0.0557
2004	1,036,911	1,091,094	555,127	18,860	250,887	17,209	384,639	3,354,727	0.0520

Note: The numbers are based on Lincoln Electric System's December 31 fiscal year end.

Source: Lincoln Electric System

Table 6

**CITY OF LINCOLN, NEBRASKA**  
**REVENUE FROM ELECTRICAL SALES BY CUSTOMER TYPE**  
**CALENDAR YEAR AND NINE YEARS AGO**  
(dollars in thousands)

<u>Customer Type</u>	<u>2013</u>			<u>2004</u>		
	<u>Revenue From Electric Sales</u>	<u>Rank</u>	<u>Percentage of Revenue From Electric Sales</u>	<u>Revenue From Electric Sales</u>	<u>Rank</u>	<u>Percentage of Revenue From Electric Sales</u>
Residential	\$ 109,377	1	39.36 %	\$ 64,677	1	39.32 %
Commercial	86,984	2	31.31	53,145	2	32.30
Industrial	30,981	3	11.15	22,547	3	13.70
Other	<u>50,506</u>	-	<u>18.18</u>	<u>24,151</u>	-	<u>14.68</u>
Total	\$ <u><u>277,848</u></u>		<u><u>100.00</u></u> %	\$ <u><u>164,520</u></u>		<u><u>100.00</u></u> %

Note: The numbers are based on Lincoln Electric System's December 31 fiscal year end.

Source: Lincoln Electric System

Table 7

**CITY OF LINCOLN, NEBRASKA**  
**TOTAL CITY TAXABLE SALES**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended August 31,	Total City Taxable Sales	Total Direct Tax Rate
2014	\$ 4,657,424,242	0.015
2013	4,469,320,749	0.015
2012	4,290,698,668	0.015
2011	4,098,124,125	0.015
2010	3,918,162,825	0.015
2009	3,860,013,289	0.015
2008	3,961,835,269	0.015
2007	3,890,346,633	0.015
2006	3,825,820,559	0.015
2005	3,834,847,147	0.015

Source: City of Lincoln Treasurer's Office

Table 8

**CITY OF LINCOLN, NEBRASKA**  
**SALES TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Direct	Overlapping <sup>1</sup>	Total Tax Rate
	City of Lincoln	State of Nebraska	
2014	0.015	0.055	0.070
2013	0.015	0.055	0.070
2012	0.015	0.055	0.070
2011	0.015	0.055	0.070
2010	0.015	0.055	0.070
2009	0.015	0.055	0.070
2008	0.015	0.055	0.070
2007	0.015	0.055	0.070
2006	0.015	0.055	0.070
2005	0.015	0.055	0.070

Note: <sup>1</sup> Overlapping rates are those of other governments that apply to consumers within the City of Lincoln.

Table 9

**CITY OF LINCOLN, NEBRASKA**  
**NET TAXABLE SALES BY BUSINESS CLASSIFICATION**  
**CURRENT YEAR AND NINE YEARS AGO**

Business Classification	2013			2004		
	Net Taxable Sales	Rank	Percentage of Total Net Taxable Sales	Net Taxable Sales	Rank	Percentage of Total Net Taxable Sales
Retail Trade	\$ 1,700,145,879	1	49.65 %	\$ 1,662,014,341	1	52.26 %
Accommodation & Food Services	542,678,636	2	15.85	376,834,947	2	11.85
Utilities	249,778,326	3	7.29	228,463,954	3	7.18
Other	931,866,597	-	27.21	912,676,450	-	28.71
Total	\$ <u>3,424,469,438</u>		<u>100.00 %</u>	\$ <u>3,179,989,692</u>		<u>100.00 %</u>

Note: Amounts shown are net taxable sales, which includes refunds and does not include motor vehicle net sales.  
The numbers are only available on a calendar year basis. 2014 amounts are not yet available.

Source: Nebraska Department of Revenue

Table 10

**CITY OF LINCOLN, NEBRASKA**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended August 31,	Real Property		Other Property		Total Taxable Assessed Value	Total Direct Tax Rate
	Residential Property	Commercial Property	Personal Property	Centrally Assessed Property		
2014	\$ 11,403,992,418	\$ 4,962,314,863	\$ 554,193,402	\$ 190,468,076	\$ 17,110,968,759	0.3158
2013	11,181,988,692	4,787,396,700	524,415,751	182,395,753	16,676,196,896	0.3158
2012	10,745,000,908	4,476,953,562	517,899,056	160,975,287	15,900,828,813	0.3158
2011	10,648,151,681	4,477,256,519	565,104,377	190,747,843	15,881,260,420	0.2879
2010	10,546,474,527	4,438,463,100	566,308,151	195,207,804	15,746,453,582	0.2879
2009	10,839,440,027	4,382,749,195	547,971,496	165,412,019	15,935,572,737	0.2879
2008	10,723,170,809	4,246,365,596	521,771,782	162,618,303	15,653,926,490	0.2879
2007	10,402,515,684	4,236,340,817	538,646,420	164,660,867	15,342,163,788	0.2833
2006	9,083,290,211	3,814,534,869	525,730,603	159,694,612	13,583,250,295	0.3009
2005	8,727,702,573	3,694,097,147	560,657,306	156,059,200	13,138,516,226	0.2950

Note: Property is assessed at actual value; therefore, the assessed values are equal to actual value.

Source: Lancaster County Assessor's Office

**CITY OF LINCOLN, NEBRASKA**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>City of Lincoln</b>										
General Fund	0.1889	0.1854	0.1876	0.1739	0.1772	0.1806	0.1778	0.1687	0.1955	0.1706
Library Fund	0.0417	0.0423	0.0400	0.0398	0.0398	0.0396	0.0404	0.0427	0.0488	0.0490
Social Security Fund	0.0155	0.0157	0.0163	0.0141	0.0097	0.0129	0.0134	0.0135	0.0139	0.0149
Police and Fire Pension Fund	0.0378	0.0382	0.0348	0.0261	0.0251	0.0201	0.0203	0.0208	0.0219	0.0182
Bond Interest and Redemption	0.0319	0.0342	0.0371	0.0340	0.0361	0.0347	0.0360	0.0376	0.0208	0.0423
Total City of Lincoln	<u>0.3158</u>	<u>0.3158</u>	<u>0.3158</u>	<u>0.2879</u>	<u>0.2879</u>	<u>0.2879</u>	<u>0.2879</u>	<u>0.2833</u>	<u>0.3009</u>	<u>0.2950</u>
<b>Overlapping Rates <sup>1</sup></b>										
School District No. 1	1.2441	1.2447	1.2461	1.2462	1.2537	1.2668	1.2719	1.2764	1.3142	1.3141
Lancaster County	0.2813	0.2843	0.2683	0.2683	0.2683	0.2683	0.2755	0.2655	0.2841	0.2797
Educational Service Unit #18	0.0150	0.0150	0.0150	0.0145	0.0150	0.0150	0.0141	0.0141	0.0150	0.0150
Community Technical College	0.0667	0.0627	0.0627	0.0600	0.0676	0.0722	0.0689	0.0689	0.0696	0.0655
Lower Platte South N.R.D.	0.0361	0.0378	0.0398	0.0406	0.0410	0.0410	0.0418	0.0416	0.0422	0.0323
Lancaster County Correctional JPA City	0.0172	0.0177	0.0185	0.0189	0.0194	0.0195	-	-	-	-
Lancaster County Correctional JPA County	0.0096	0.0099	0.0105	0.0106	0.0107	0.0106	-	-	-	-
Railroad Transportation Safety Dist.	0.0130	0.0100	0.0260	0.0260	0.0260	0.0260	0.0260	0.0246	0.0260	0.0260
Agricultural Society of Lancaster County	0.0015	0.0015	0.0016	0.0017	0.0016	0.0015	0.0016	0.0016	0.0018	0.0020
Lancaster County Fairgrounds	0.0034	0.0037	0.0037	0.0038	0.0038	0.0038	0.0043	0.0037	0.0042	0.0042
Public Building Commission	0.0170	0.0167	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170
Total Overlapping Rates	<u>1.7049</u>	<u>1.7040</u>	<u>1.7092</u>	<u>1.7076</u>	<u>1.7241</u>	<u>1.7417</u>	<u>1.7211</u>	<u>1.7134</u>	<u>1.7741</u>	<u>1.7558</u>

Note: <sup>1</sup> Overlapping rates are those of local and county governments that apply to property owners within the City of Lincoln.

State of Nebraska State Statute 77-3442 limits the maximum levy of ninety cents per one hundred dollars of taxable valuation of property subject to the levy.

Sources: Lancaster County Clerk's Office and City of Lincoln Budget Office

Table 12

**CITY OF LINCOLN, NEBRASKA**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Type of Business	2014			2005		
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
B & J Partnership Ltd.	Building Management	\$ 89,450,400	1	0.52 %	\$ 59,575,597	3	0.45 %
Burlington Northern	Railroad	86,184,394	2	0.50	43,686,201	8	0.33
Kawasaki	Manufacturing	71,904,009	3	0.42	72,057,508	2	0.55
Chateau Van Dorn LLC	Real Estate Development	63,329,443	4	0.37	46,094,352	5	0.35
Nebco	Construction / Development	61,314,738	5	0.36	37,492,237	9	0.29
Ameritas Life Insurance Corp.	Insurance	59,539,049	6	0.35	51,123,462	4	0.39
WEA Gateway LLC	Retail Management	58,201,700	7	0.34	44,293,300	7	0.34
Bryan LGH	Hospital	48,142,800	8	0.28	-	-	-
Windstream	Telecommunications	46,124,247	9	0.27	75,992,780	1	0.58
Assurity Life Insurance Co.	Insurance	41,180,873	10	0.24	-	-	-
Pfizer	Animal Health	-	-	-	44,443,827	6	0.34
Molex Inc.	Manufacturing	-	-	-	37,414,408	10	0.28
Total		<u>\$ 625,371,653</u>		<u>3.65 %</u>	<u>\$ 512,173,672</u>		<u>3.90 %</u>

Source: Lancaster County Assessor's Office

**CITY OF LINCOLN, NEBRASKA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended August 31	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 54,007,569	\$ 52,616,370	97.42 %	\$ -	\$ 52,616,370	97.42 %
2013	52,644,511	51,226,109	97.31	1,363,914	52,590,023	99.90
2012	50,201,909	48,788,943	97.19	1,342,987	50,131,930	99.86
2011	45,620,336	44,206,917	96.90	1,358,442	45,565,359	99.88
2010	45,210,589	43,791,366	96.86	1,399,985	45,191,351	99.96
2009	45,885,354	44,385,970	96.73	1,493,301	45,879,271	99.99
2008	45,231,843	43,526,689	96.23	1,523,707	45,050,396	99.60
2007	43,339,708	41,815,295	96.48	1,499,160	43,314,455	99.94
2006	40,930,818	39,549,553	96.63	1,378,273	40,927,826	99.99
2005	38,793,370	37,488,504	96.64	1,260,779	38,749,283	99.89

Note: The fiscal year of the City begins September 1 and ends August 31. Taxes are levied in October. First installments of real estate taxes are delinquent the following April 1, second installments delinquent August 1; personal property taxes are delinquent April 1 and August 1. The figures above do not include motor vehicle in lieu of ad valorem taxes.

**CITY OF LINCOLN, NEBRASKA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
(amounts in thousands, except per capita)

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Governmental Activities</b>										
General Bonds	\$ 48,775	53,015	49,340	51,600	48,330	52,440	56,760	61,020	56,665	60,915
Tax Supported Bonds	69,975	73,165	50,250	55,205	57,655	59,385	61,750	63,080	36,435	36,770
Tax Allocation Bonds	7,976	9,254	10,358	11,658	12,398	13,356	10,071	9,313	6,247	6,853
Special Assessment Bonds	3,665	3,840	4,010	1,200	-	-	-	-	-	-
Antelope Valley Project Bonds	3,690	4,470	5,210	5,920	6,605	7,265	7,900	8,515	9,110	9,690
West Haymarket JPA Bonds	328,175	300,000	300,000	300,000	-	-	-	-	-	-
Capital Leases	43,731	39,043	33,371	33,525	28,989	28,094	28,574	22,792	18,321	9,475
Unamortized Premiums/Discounts	11,782	11,610	10,444	8,197	2,577	2,675	2,747	2,702	2,248	2,271
<b>Business-Type Activities</b>										
Revenue Bonds	743,660	750,500	701,560	732,650	745,660	773,390	781,125	709,645	709,320	609,550
Project Loans	35,881	27,429	16,532	6,991	3,049	-	-	-	-	-
Notes Payable	1,800	1,575	-	-	-	-	-	-	-	-
Capital Leases	1,939	2,389	2,271	1,009	1,328	338	478	922	704	1,136
Unamortized Premiums/Discounts	50,155	49,240	7,768	4,754	5,410	6,230	7,252	2,437	3,115	1,348
Total Primary Government	\$ <u>1,351,204</u>	<u>1,325,530</u>	<u>1,191,114</u>	<u>1,212,709</u>	<u>912,001</u>	<u>943,173</u>	<u>956,657</u>	<u>880,426</u>	<u>842,165</u>	<u>738,008</u>
Net Debt Per Capita <sup>1</sup>	\$ 5,028	4,994	4,540	4,694	3,591	3,748	3,846	3,651	3,521	3,093
Percentage of Personal Income <sup>1</sup>	% -	9.87	9.23	9.89	7.95	8.34	8.37	7.99	8.04	7.44

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> See Table 18, Demographic and Economic Statistics, for income and population data.

**CITY OF LINCOLN, NEBRASKA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
(dollars in thousands, except per capita)

Fiscal Year	General Bonds	Tax Supported Bonds	Tax Allocation Bonds	Special Assessment Bonds	West Haymarket Joint Public Agency Bonds	Unamortized Premiums and Discounts	General Bonded Debt	Sinking Funds	Net General Bonded Debt	Net Bonded Debt Per Capita <sup>1</sup>	Ratio of Net Debt To Estimated Valuation of Taxable Real Property <sup>2</sup>
2014	\$ 48,775	\$ 69,975	\$ 7,976	\$ 3,665	\$ 328,175	\$ 11,734	\$470,300	\$ 9,427	\$460,873	\$ 1,714.95	2.82 %
2013	53,015	73,165	9,254	3,840	300,000	11,552	450,826	15,640	435,186	1,639.71	2.73
2012	49,340	50,250	10,358	4,010	300,000	10,376	424,334	15,142	409,192	1,559.77	2.69
2011	51,600	55,205	11,658	1,200	300,000	8,120	427,783	13,305	414,478	1,604.15	2.74
2010	48,330	57,655	12,398	-	-	2,491	120,874	13,480	107,394	422.81	0.72
2009	52,440	59,385	13,356	-	-	2,581	127,762	13,604	114,158	453.68	0.75
2008	56,760	61,750	10,071	-	-	2,645	131,226	12,962	118,264	475.44	0.79
2007	61,020	63,080	9,313	-	-	2,592	136,005	11,574	124,431	515.95	0.85
2006	56,665	36,435	6,247	-	-	2,130	101,477	9,733	91,744	383.52	0.71
2005	60,915	36,770	6,853	-	-	2,145	106,683	13,364	93,319	391.07	0.75

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> Population data can be found in Table 18, Demographic and Economic Statistics.

<sup>2</sup> Property value information can be found in Table 10, Assessed Value and Actual Value of Taxable Property.

**CITY OF LINCOLN, NEBRASKA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF AUGUST 31, 2014**

<u>Governmental Units</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable <sup>1</sup></u>	<u>Direct And Overlapping Debt To The City</u>
<b>Direct:</b>			
City	\$ <u>517,769,000</u>	100.0 %	\$ <u>517,769,000</u>
<b>Overlapping:</b>			
School District #1	442,053,000	99.5	439,843,000
Lancaster County	370,000	85.4	316,000
Public Building Commission	33,880,000	85.4	28,934,000
Lancaster County Correctional Facility	52,050,000	85.4	44,451,000
Lancaster County Fairgrounds	<u>9,900,000</u>	85.4	<u>8,455,000</u>
	<u>538,253,000</u>		<u>521,999,000</u>
<b>Total</b>	<b>\$ <u><u>1,056,022,000</u></u></b>		<b>\$ <u><u>1,039,768,000</u></u></b>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Lincoln. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

<sup>1</sup> The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the governmental unit's taxable revenue base that is within the City of Lincoln's boundaries and dividing it by the unit's total taxable revenue base.

Sources: Assessed value data used to estimate applicable percentages provided by the County Assessor's Office. Debt outstanding data provided by each governmental entity.

**CITY OF LINCOLN, NEBRASKA**  
**PLEGDED REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**

Table 17

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Wastewater System</b>										
Gross Revenues	\$ 27,049,162	24,988,275	24,763,975	23,546,370	22,472,095	22,643,270	22,347,867	21,158,743	19,827,194	18,248,683
Direct Operating Expenses	13,337,986	12,522,159	12,378,673	12,543,964	11,664,593	11,771,291	11,393,624	11,462,964	11,125,819	10,482,955
Net Available Revenue	13,711,176	12,466,116	12,385,302	11,002,406	10,807,502	10,871,979	10,954,243	9,695,779	8,701,375	7,765,728
Debt Service Requirements										
Principal	4,053,916	3,487,906	3,137,858	2,865,000	2,695,000	2,620,000	2,415,000	2,005,000	2,065,000	1,500,000
Interest	3,077,999	3,089,698	3,655,156	3,647,609	3,731,444	3,820,044	4,030,454	3,081,481	3,043,500	2,403,519
Total	7,131,915	6,577,604	6,793,014	6,512,609	6,426,444	6,440,044	6,445,454	5,086,481	5,108,500	3,903,519
Coverage	1.92	1.90	1.82	1.69	1.68	1.69	1.70	1.91	1.70	1.99
<b>Water System</b>										
Gross Revenues	\$ 34,933,647	34,241,815	35,984,891	30,629,506	26,515,467	27,838,187	27,257,184	29,386,495	29,014,999	27,153,937
Direct Operating Expenses	16,308,059	16,113,390	15,636,494	15,455,027	14,091,292	14,995,077	14,425,521	14,351,136	13,808,214	13,145,665
Net Available Revenue	18,625,588	18,128,425	20,348,397	15,174,479	12,424,175	12,843,110	12,831,663	15,035,359	15,206,785	14,008,272
Debt Service Requirements										
Principal	3,923,000	1,850,000	5,380,000	6,310,000	6,050,000	5,795,000	5,555,000	5,340,000	5,130,000	4,895,000
Interest	2,044,417	2,345,562	2,955,202	3,191,857	3,458,097	3,128,414	3,376,201	3,612,001	3,834,301	3,517,932
Total	5,967,417	4,195,562	8,335,202	9,501,857	9,508,097	8,923,414	8,931,201	8,952,001	8,964,301	8,412,932
Coverage	3.12	4.32	2.44	1.60	1.31	1.44	1.44	1.68	1.70	1.67
<b>Lincoln Electric System</b>										
Gross Revenues	\$ 288,299,000	274,770,000	269,236,000	261,748,000	246,182,000	249,914,000	229,766,000	208,995,000	191,075,000	169,986,000
Direct Operating Expenses	194,336,000	184,558,000	176,956,000	169,389,000	158,143,000	164,758,000	152,645,000	143,062,000	135,178,000	114,486,000
Net Available Revenue	93,963,000	90,212,000	92,280,000	92,359,000	88,039,000	85,156,000	77,121,000	65,933,000	55,897,000	55,500,000
Debt Service Requirements										
Principal	20,263,000	19,695,000	18,990,000	18,107,000	17,273,000	14,333,000	13,953,000	12,177,000	10,713,000	12,341,000
Interest	26,701,000	26,569,000	27,126,000	27,763,000	29,052,000	29,879,000	28,676,000	24,530,000	22,124,000	20,790,000
Total	46,964,000	46,264,000	46,116,000	45,870,000	46,325,000	44,212,000	42,629,000	36,707,000	32,837,000	33,131,000
Coverage	2.00	1.95	2.00	2.01	1.90	1.93	1.81	1.80	1.70	1.68
<b>Parking Facilities <sup>1</sup></b>										
Gross Revenues	\$ 9,816,550	8,444,055	7,382,101	7,698,018	6,869,392	7,014,250	7,134,709	6,645,013	6,785,593	6,219,935
Direct Operating Expenses	4,211,473	3,919,678	3,823,131	3,606,008	3,340,601	2,874,768	2,912,511	2,781,952	2,775,122	2,972,709
Net Available Revenue	5,605,077	4,524,377	3,558,970	4,092,010	3,528,791	4,139,482	4,222,198	3,863,061	4,010,471	3,247,226
Debt Service Requirements										
Principal	1,310,000	1,270,000	860,000	580,000	1,435,000	1,360,000	1,305,000	1,240,000	1,185,000	1,140,000
Interest	1,172,465	1,091,614	1,078,688	689,717	558,519	624,394	687,194	746,374	799,931	850,501
Total	2,482,465	2,361,614	1,938,688	1,269,717	1,993,519	1,984,394	1,992,194	1,986,374	1,984,931	1,990,501
Coverage	2.26	1.92	1.84	3.22	1.77	2.09	2.12	1.94	2.02	1.63
<b>Solid Waste Management</b>										
Gross Revenues	\$ 9,132,756	7,933,037	7,745,565	7,615,130	7,377,385	7,664,336	8,537,520	8,020,390	-	-
Direct Operating Expenses	7,319,215	7,087,935	6,376,120	6,253,133	5,768,077	5,491,789	5,540,292	5,290,802	-	-
Net Available Revenue	1,813,541	845,102	1,369,445	1,361,997	1,609,308	2,172,547	2,997,228	2,729,588	-	-
Debt Service Requirements										
Principal	550,000	475,000	220,000	210,000	200,000	195,000	190,000	185,000	-	-
Interest	198,128	133,463	124,025	132,425	140,425	148,225	155,825	160,825	-	-
Total	748,128	608,463	344,025	342,425	340,425	343,225	345,825	345,825	-	-
Coverage	2.42	1.39	3.98	3.98	4.73	6.33	8.67	7.89	-	-
<b>Antelope Valley Project Bonds</b>										
Gross Revenues	\$ 1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Direct Operating Expenses	-	-	-	-	-	-	-	-	-	-
Net Available Revenue	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Debt Service Requirements										
Principal	780,000	740,000	710,000	685,000	660,000	635,000	615,000	595,000	580,000	565,000
Interest	199,225	237,925	270,980	299,235	325,640	349,934	371,978	391,655	408,998	423,615
Total	979,225	977,925	980,980	984,235	985,640	984,934	986,978	986,655	988,998	988,615
Coverage	1.02	1.02	1.02	1.02	1.01	1.02	1.01	1.01	1.01	1.01

Note: The Wastewater System, Water System, and Lincoln Electric System bonds are secured by revenues are from utility service charges. Parking Facilities bonds are secured by revenues from parking fees, and Solid Waste Management's gross revenues include various waste disposal fees. City of the Primary Class Redevelopment Fund provides pledged revenues for the Antelope Valley Project Bonds from a cigarette tax imposed by the State of Nebraska. Should these funds be insufficient to pay principal and interest the City has covenanted to use City sales tax receipts. Details regarding the City's outstanding debt can be found in the notes to the financial statements. Direct Operating Expenses do not include interest, depreciation and amortization expenses, or in lieu of taxes.

<sup>1</sup> Information in this schedule does not agree with information in the transmittal letter which is calculated in accordance with specific requirements of the bond covenants.

**CITY OF LINCOLN, NEBRASKA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Population <sup>1</sup>	Personal Income (thousands of dollars) <sup>2</sup>	Per Capita Personal Income <sup>2</sup>	School Enrollment <sup>3</sup>	Unemployment Rate <sup>4</sup>
2014	268,738	\$ -	\$ -	39,066	3.1 %
2013	265,404	13,426,786	42,743	37,845	3.3
2012	262,341	12,905,285	41,584	36,902	3.4
2011	258,379	12,267,734	40,015	36,530	3.7
2010	254,001	11,471,038	37,864	35,896	3.9
2009	251,624	11,307,197	37,737	34,973	4.3
2008	248,744	11,423,025	38,558	34,061	3.0
2007	241,167	11,022,561	37,684	33,466	2.7
2006	239,213	10,474,172	36,250	32,934	2.8
2005	238,625	9,914,688	34,731	32,505	3.4

Sources: <sup>1</sup> Lincoln/Lancaster Planning Department.

<sup>2</sup> U.S. Department of Commerce Bureau of Economic Analysis. Personal Income and Per Capita Income are based on Lincoln Metropolitan Statistical Area, which includes all of Lancaster and Seward Counties. 2014 numbers are unavailable.

<sup>3</sup> Lincoln Public Schools.

<sup>4</sup> State of Nebraska, Department of Labor.

Median age from 2010 census was 31.8 years old. Education statistics per the 2010 census indicate that 92.4% of the population 25 years and older has a high school degree or greater with 35.2% of the same population holding a Bachelor's degree or greater.

Table 19

**CITY OF LINCOLN, NEBRASKA**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

Employer	2014			2005		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
State of Nebraska	8,988	1	4.95 %	10,027	1	5.94 %
Lincoln Public Schools	7,975	2	4.39	7,158	2	4.24
University of Nebraska-Lincoln	6,179	3	3.40	5,500	3	3.26
Bryan Health	3,796	4	2.09	4,085	4	2.42
US Government	3,206	5	1.77	2,783	5	1.65
City of Lincoln	2,589	6	1.43	2,704	6	1.60
Saint Elizabeth Regional Medical Center	2,350	7	1.29	2,452	7	1.45
Burlington Northern Railroad	2,000	8	1.10	1,700	8	1.01
Madonna Rehabilitation Hospital	1,400	9	0.77	-	-	-
B&R Stores, Inc.	1,391	10	0.77	1,453	9	0.86
Kawasaki Motors Mfg. Corp.	-	-	-	1,340	10	0.79
Total	<u>39,874</u>		<u>21.96 %</u>	<u>39,202</u>		<u>23.22 %</u>

Sources: Nebraska Department of Labor, Lincoln Partnership for Economic Development, Hoover - Dun & Bradstreet, and Employers.

**CITY OF LINCOLN, NEBRASKA**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

<b>Function</b>	Full-Time Equivalent Employees as of August 31									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>General Government</b>										
Legislative	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00
Executive	18.25	19.08	19.70	20.75	21.15	21.25	20.50	25.20	26.60	28.10
Financial Administration	69.20	69.20	71.30	70.58	66.20	66.20	68.00	72.00	71.67	73.00
Law	31.75	31.75	30.00	29.00	27.00	27.00	26.00	28.50	28.50	28.50
Human Resources	22.80	22.80	22.42	23.47	22.80	22.80	22.00	23.19	23.19	22.38
Planning and Zoning	21.00	21.00	21.00	22.00	21.50	22.19	22.00	22.00	21.06	21.08
Urban Development	9.58	9.28	9.06	9.28	9.44	9.91	10.29	11.58	11.78	11.83
<b>Public Safety</b>										
Police	400.79	400.79	402.38	402.51	406.43	406.15	402.38	407.13	407.40	407.33
Fire	273.69	273.69	272.71	272.76	267.76	266.41	264.92	264.57	264.57	263.48
Building and Safety	50.38	50.38	51.00	54.58	54.62	58.00	63.00	63.00	63.00	65.00
Transportation	15.00	15.00	16.25	17.25	17.25	18.50	18.50	20.50	21.50	21.33
911 Communication	41.50	41.50	41.50	41.50	41.50	41.02	38.50	39.50	39.50	39.50
Streets and Highways	104.99	105.49	106.84	108.84	106.85	105.92	106.70	109.40	110.35	110.01
<b>Culture and Recreation</b>										
Parks and Recreation	229.60	228.95	230.28	232.43	226.26	231.17	264.65	280.79	286.23	276.94
Library	105.79	106.59	107.09	107.47	107.47	111.47	117.01	121.67	124.17	124.17
<b>Economic Opportunity</b>										
Lincoln Area Agency on Aging	48.24	48.24	50.84	51.03	51.33	52.50	57.10	64.30	64.86	68.42
Urban Development	9.80	9.80	10.22	10.43	10.31	11.23	12.83	12.68	14.34	14.39
Workforce Investment Act	13.19	13.19	13.11	12.02	8.98	9.01	8.20	6.20	5.64	5.54
<b>Health and Welfare</b>	110.02	109.77	112.97	112.25	112.03	112.78	113.97	119.52	123.45	124.85
<b>Mass Transit</b>	119.52	118.01	109.52	111.52	112.38	109.38	112.38	111.00	111.00	113.00
<b>Equipment Management</b>										
Police Garage	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Fleet Services	15.00	15.00	15.00	15.00	15.00	15.00	15.42	17.00	17.37	17.38
Radio Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<b>Engineering Services</b>	64.45	65.45	66.02	68.45	68.65	69.53	70.80	74.95	76.00	76.00
<b>Golf</b>	27.99	28.23	29.50	27.86	28.00	29.95	30.16	30.67	30.49	32.55
<b>Parking Facilities</b>	2.95	2.95	2.80	2.80	1.72	2.40	1.60	1.60	1.60	1.60
<b>Sanitary Landfill</b>	33.17	33.17	31.70	31.70	30.80	30.75	30.85	30.85	30.84	30.85
<b>Emergency Medical Services</b>	28.56	28.56	28.54	28.49	28.49	28.09	28.34	29.43	29.43	30.52
<b>Wastewater System</b>	89.87	89.87	90.23	92.43	93.65	96.72	97.36	98.70	98.69	95.44
<b>Water System</b>	104.80	104.30	106.81	108.56	107.43	112.60	113.68	115.28	115.27	112.26
<b>Electric System</b>	498.00	486.00	478.00	456.00	456.00	445.00	445.00	444.00	452.50	447.50
<b>Total</b>	<u>2,588.88</u>	<u>2,577.04</u>	<u>2,575.79</u>	<u>2,569.96</u>	<u>2,550.00</u>	<u>2,561.93</u>	<u>2,611.14</u>	<u>2,674.21</u>	<u>2,701.00</u>	<u>2,692.95</u>

Source: City of Lincoln Budget Office

**CITY OF LINCOLN, NEBRASKA**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

<b>Function</b>	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Public Safety</b>										
Police:										
Arrests	25,424	24,035	24,868	25,637	26,796	28,183	31,026	29,404	28,523	24,609
Parking Violations	73,141	70,338	72,670	78,405	61,493	75,234	64,116	64,710	54,852	80,071
Traffic Violations	51,854	49,515	50,059	50,872	48,580	48,290	53,862	47,997	54,572	57,732
Fire:										
Number of Calls Answered	22,760	21,357	21,179	20,770	19,602	19,536	19,572	19,075	18,362	18,457
Building and Safety:										
Number of Commercial Building Permits	1,197	1,341	1,372	1,320	1,234	1,196	1,064	994	1,088	1,092
Number of Residential Building Permits	2,300	2,323	2,319	2,336	2,225	1,794	2,261	2,820	3,150	3,387
<b>Culture and Recreation</b>										
Library:										
Total Circulation (thousands)	3,176	3,293	3,294	3,417	3,343	3,348	3,182	3,138	3,108	3,076
Golf:										
Rounds of Golf	164,089	169,170	191,997	171,518	175,940	199,567	196,988	198,337	203,802	202,255
<b>Mass Transit</b>										
StarTran Ridership (thousands)	2,495	1,810	2,067	1,935	1,810	1,790	1,975	1,871	1,826	1,649
<b>Wastewater</b>										
Number of Consumers	80,851	80,066	79,346	78,811	78,376	77,613	77,174	76,458	75,573	74,326
<b>Water</b>										
Number of Consumers	81,196	80,418	79,698	79,184	78,740	77,973	77,532	76,816	75,919	74,649
Average Daily Consumption (thousand gallons)	34,584	35,873	38,445	32,017	31,064	32,716	32,832	35,057	38,425	37,867
<b>Electric System</b>										
Number of Consumers	131,915	130,537	129,163	128,373	129,322	128,115	126,978	124,878	123,376	121,508

Note: Indicators are not available for the general government function.

Sources: Various City Departments

Table 22

**CITY OF LINCOLN, NEBRASKA**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

<b>Function</b>	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Public Safety</b>										
Police Stations	3	3	3	3	3	3	3	3	2	2
Fire Stations	14	14	14	14	14	14	14	14	14	14
Ambulances	12	11	11	11	10	11	11	11	11	11
<b>Streets and Highways</b>										
Lane Miles of Streets	2,823	2,766	2,760	2,757	2,732	2,713	2,677	2,641	2,450	2,420
Streetlights	29,997	29,759	29,393	29,040	28,928	28,412	28,223	27,923	27,519	26,654
<b>Culture and Recreation</b>										
Parks Acreage	6,557	6,503	6,503	6,503	6,503	6,503	7,124	6,114	6,114	6,748
Parks	135	141	141	141	141	141	125	123	122	116
Playgrounds	86	85	85	84	84	85	85	85	85	83
Swimming Pools (Public)	9	9	9	9	9	9	10	11	11	11
Golf Courses (Public)	5	5	5	5	5	5	5	5	5	5
Trail Miles	133	131	128	128	128	128	128	128	122	99
Recreation Centers	8	8	8	8	8	7	7	8	8	8
Libraries	8	8	8	8	8	8	8	8	8	8
<b>Mass Transit</b>										
Buses and Handivans	74	70	71	71	70	70	69	69	69	69
<b>Wastewater</b>										
Miles of Wastewater Mains	1,033	1,024	1,022	1,017	1,015	1,010	1,006	995	978	960
<b>Water</b>										
Miles of Water Mains	1,194	1,259	1,250	1,243	1,237	1,230	1,213	1,201	1,183	1,164

Note: No capital asset indicators are available for the general government function.

Sources: Various City Departments