

**STATISTICAL SECTION  
(UNAUDITED)**

**CITY OF LINCOLN, NEBRASKA**  
GENERAL INFORMATION

Table 1

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
LAST TEN FISCAL YEARS <sup>1</sup>

Fiscal Year	General Government	Public Safety	Streets And Highways	Culture And Recreation	Economic Opportunity	Health And Welfare	Mass <sup>2</sup> Transit	Debt Service	Totals
2003	\$ 28,938,852	50,933,285	12,317,663	19,918,793	16,469,645	15,706,918	7,996,019	8,507,223	160,788,398
2002	27,237,134	49,913,169	10,833,055	16,974,798	14,017,601	15,513,515	12,691,837	7,411,878	154,592,987
2001	23,821,580	48,122,074	11,175,059	14,806,760	12,559,336	14,232,879	-	7,742,690	132,460,378
2000	23,529,495	44,042,882	9,039,840	13,958,414	11,204,029	12,589,907	-	7,924,295	122,288,862
1999	21,891,174	41,555,922	9,406,531	13,254,994	10,215,261	11,226,029	-	6,937,983	114,487,894
1998	30,170,768	41,140,827	8,992,439	13,111,328	12,009,990	10,979,131	-	7,317,239	123,721,722
1997	17,791,275	35,073,010	10,348,129	12,655,548	8,581,741	9,491,687	-	7,807,532	101,748,922
1996	21,642,981	35,208,168	8,204,830	12,475,318	8,638,263	8,874,148	-	7,468,367	102,512,075
1995	19,324,778	32,268,654	7,707,436	11,546,106	9,027,752	7,838,386	-	7,161,326	94,874,438
1994	17,757,517	29,709,169	7,039,926	10,611,776	8,104,312	7,019,362	-	9,116,154	89,358,216

<sup>1</sup> Includes General, Special Revenue, and Debt Service Funds.

<sup>2</sup> StarTran added as Special Revenue Fund in 2002.

Table 2

GENERAL GOVERNMENTAL REVENUES BY SOURCE  
LAST TEN FISCAL YEARS <sup>1</sup>

Fiscal Year	Taxes And Special Assessment	Inter-Governmental	Permits And Fees	Reimbursement For Services	Investment Earnings	Other	Totals
2003 <sup>2</sup>	\$ 100,343,159	52,362,560	12,679,623	6,097,336	1,464,594	7,411,164	180,358,436
2002	98,375,135	58,762,476	12,449,879	5,605,557	2,018,695	10,548,354	187,760,096
2001	89,503,325	48,369,359	9,638,476	3,685,621	4,072,585	9,668,449	164,937,815
2000	86,831,572	35,469,904	9,838,028	3,360,901	3,955,026	9,228,060	148,683,491
1999	82,998,188	34,847,767	8,690,565	306,506	3,328,425	8,894,527	139,065,978
1998	79,200,331	40,261,744	8,040,655	2,603,350	3,525,748	10,363,736	143,995,564
1997	78,164,628	26,909,591	7,903,461	3,841,495	3,203,760	8,414,170	128,437,105
1996	75,624,598	27,398,828	7,587,645	3,012,387	2,891,696	9,518,249	126,033,403
1995	71,429,314	24,447,377	6,325,774	3,211,819	2,636,591	9,503,980	117,554,855
1994	72,266,306	24,954,144	4,289,234	2,862,622	1,352,122	8,583,766	114,308,194

<sup>1</sup> Includes General, Special Revenue and Debt Service Funds.

<sup>2</sup> StarTran added as Special Revenue Fund in 2002.

Table 3

PROPERTY TAX LEVIED AND COLLECTED  
LAST TEN YEARS

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. Delinquent taxes bear 14 percent interest. The figures below include interest and penalties. The figures below do not include motor vehicle in lieu of ad valorem taxes.

Tax Year	Taxes Levied	Collected As Of August 31 After Levy		Accumulated Collections As Of August 31, 2003	
		Amount	Percent	Amount	Percent
2002	\$ 35,007,926	\$ 33,676,453	96.20 %	\$ 33,676,453	96.20 %
2001	33,731,282	32,501,760	96.35	33,808,526	100.23
2000	31,159,364	29,936,079	96.07	31,143,997	99.95
1999	29,603,794	28,665,780	96.83	29,759,977	100.53
1998	27,597,664	26,411,546	95.70	27,509,890	99.68
1997	26,812,692	25,758,577	96.07	26,974,986	100.61
1996	27,022,949	25,894,971	95.83	26,962,366	99.78
1995	26,717,464	25,626,901	95.92	26,807,445	100.34
1994	26,289,058	25,209,483	95.89	26,295,625	100.02
1993	25,962,618	25,108,543	96.71	26,253,361	101.12

Tax Year	TAXABLE ASSESSED VALUATION LAST TEN YEARS <sup>1</sup>			
	Real Estate	All Other	Motor Vehicle	Total
2003	\$ 12,001,190,379	742,915,013		12,744,105,392
2002	10,350,628,778	779,959,389		11,130,588,167
2001	9,903,888,713	820,797,124		10,724,685,837
2000	8,814,516,041	806,431,814		9,620,947,855
1999	8,423,860,600	716,780,457		9,140,641,057
1998	7,859,292,010	660,609,204		8,519,901,214
1997	6,850,027,133	637,669,384		7,487,696,517
1996	6,516,782,050	525,762,951	706,470,078	7,749,015,079
1995	6,243,138,433	442,913,618	639,647,617	7,325,699,668
1994	6,040,320,804	431,628,371	598,259,561	7,070,208,736

<sup>1</sup> Assessment is at 100% of actual. Effective in the 1997 tax year, Motor Vehicles are excluded from the taxable assessed valuation.

	TOTAL PROPERTY TAX LEVIES ALL DIRECT AND OVERLAPPING GOVERNMENTS LAST TEN YEARS <sup>1</sup>									
	Tax Year									
	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
City Of Lincoln	0.2903	0.3145	0.3145	0.3239	0.3239	0.3239	0.3581	0.3837	0.3996	0.4062
School District No. 1	1.3041	1.2830	1.2732	1.3684	1.3813	1.3050	1.6308	1.6260	1.5946	1.6084
Lancaster County	0.2683	0.2683	0.2583	0.2643	0.2584	0.2782	0.2966	0.3106	0.3169	0.3051
Educational Service Unit #18	0.0150	0.0150	0.0150	0.0150	0.0150	0.0149	0.0089	0.0081	0.0082	0.0082
Community Technical College	0.0655	0.0655	0.0636	0.0295	0.0334	0.0696	0.0782	0.0840	0.0864	0.0843
Lower Platte South Natural Res. Dist.	0.0323	0.0359	0.0365	0.0367	0.0372	0.0389	0.0365	0.0346	0.0346	0.0293
Railroad Transportation Safety Dist.	0.0248	0.0220	0.0221	0.0260	0.0260	0.0260	0.0260	0.0091	0.0096	0.0096
Agricultural Society Of Lancaster County	0.0030	0.0012	0.0024	0.0073	0.0032	0.0013	0.0364	0.0364	0.0014	0.0014
Lancaster County Fairgrounds	0.0043	0.0050	0.0052							
Public Building Commission	<u>0.0170</u>	<u>0.0170</u>	<u>0.0170</u>	<u>0.0170</u>	<u>0.0170</u>	<u>0.0170</u>	<u>0.0170</u>	<u>0.0169</u>	<u>0.0170</u>	<u>0.0127</u>
	<u>2.0246</u>	<u>2.0274</u>	<u>2.0078</u>	<u>2.0881</u>	<u>2.0954</u>	<u>2.0748</u>	<u>2.4885</u>	<u>2.5094</u>	<u>2.4683</u>	<u>2.4652</u>

The assessment rate is 100% of market and the levy is expressed as the tax per \$100 of estimated market value.

SPECIAL ASSESSMENT COLLECTIONS  
LAST TEN FISCAL YEARS <sup>1</sup>

Fiscal Year Ended August 31	Special Assessment Collections Including Interest
2003	\$ 1,814,191
2002	1,867,653
2001	1,796,924
2000	1,948,791
1999	2,359,812
1998	2,104,022
1997	2,390,085
1996	2,484,416
1995	2,337,275
1994	2,770,059

<sup>1</sup> Special assessment collections are not tracked by levy year, therefore the portion of collections during any year which apply to any particular levy cannot be determined. Special assessment billings by year are not available.

CITY SALES TAX INFORMATION

The City had a one percent (1%) sales and use tax through June 30, 1985. Effective July 1, 1985 the sales and use tax was raised to one and one half percent (1.5%). These taxes are administered and collected for the City by the State of Nebraska. The State receives three percent (3%) for their service. The City has had a sales tax since 1969.

SALES AND USE TAX COLLECTIONS  
LAST TEN FISCAL YEARS

Fiscal Year Ended August 31	Amount
2003	\$ 48,657,268
2002	45,393,491
2001	44,486,127
2000	43,608,313
1999	41,642,771
1998	37,479,413
1997	36,549,194
1996	33,543,308
1995	31,420,946
1994	29,739,476

Table 8

SCHEDULE OF NET GENERAL OBLIGATION BONDED DEBT IN RELATION TO POPULATION, TOTAL ASSESSED VALUATION, AND REAL PROPERTY VALUATION LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonded Debt	Sinking Funds	Net General Obligation Bonded Debt	Population <sup>1</sup>	Net G.O. Bonded Debt Per Capita	Assessed Valuation Real And <sup>2</sup> Personal	Ratio Of Net Debt To Assessed Valuation Real & Personal	Assessed Valuation Of Taxable <sup>2</sup> Real Property	Ratio Of Net Debt To Estimated Valuation Of Taxable Real Property
2003	\$ 61,759,000	\$ 17,083,000	\$ 44,676,000	235,565	\$ 189.65	\$ 12,744,105,392	0.35 %	\$ 12,001,190,379	0.37 %
2002	56,997,000	15,847,000	41,150,000	231,800	177.52	11,130,588,167	0.37	10,350,628,778	0.40
2001	54,418,000	11,243,000	43,175,000	225,588	191.39	10,724,685,837	0.40	9,903,888,713	0.44
2000	58,814,000	9,739,000	49,075,000	218,497	224.60	9,620,947,855	0.51	8,814,516,041	0.56
1999	60,508,000	12,182,000	48,326,000	217,537	222.15	9,140,641,057	0.53	8,423,860,600	0.57
1998	40,492,000	17,707,000	22,785,000	215,000	105.98	8,519,901,214	0.27	7,859,292,010	0.29
1997	47,665,000	16,121,000	31,544,000	209,192	150.79	7,487,696,517	0.42	6,850,027,133	0.46
1996	44,885,000	14,529,594	30,355,406	206,100	147.28	7,749,015,079	0.39	6,516,782,050	0.47
1995	49,573,000	13,486,759	36,086,241	203,076	177.70	7,325,699,668	0.49	6,243,138,433	0.58
1994	42,845,000	12,423,441	30,421,559	199,350	152.60	7,070,208,736	0.43	6,040,320,804	0.50

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

<sup>2</sup> Assessed valuation is 100% of actual. Effective in the 1997 tax year, Motor Vehicles are excluded from the taxable assessed valuation.

Table 9

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
AUGUST 31, 2003

Units	Net Debt Outstanding	Percentage Applicable To The City	Direct And Overlapping Debt To The City
Direct:			
City	\$ <u>44,676,000</u>	100.0 %	\$ <u>44,676,000</u>
Overlapping:			
School District #1	113,480,000	97.2	110,303,000
Airport Authority	5,783,000	100.0	5,783,000
Lancaster County	9,204,000	84.6	7,787,000
Public Building Commission	36,936,000	84.6	31,248,000
Southeast Community College	<u>None</u>	35.9	<u>None</u>
	<u>165,403,000</u>		<u>155,121,000</u>
Total	\$ <u>210,079,000</u>		\$ <u>199,797,000</u>

The City has no direct liability for the School District, Airport Authority, Lancaster County, or Southeast Community College debt summarized above. See Note 18 regarding the Public Building Commission. This results in a per capita direct City debt of \$189.65; a per capita direct and overlapping debt of \$848.16; a ratio of direct City debt to 2003 actual valuation of .35 percent; and a ratio of direct and overlapping debt to 2003 actual valuation of 1.57 percent.

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
LAST TEN FISCAL YEARS <sup>2</sup>

Fiscal Year	Principal	Interest <sup>3</sup>	Total Debt Service	Total General Governmental Expenditures <sup>1,4</sup>	Ratio Of Debt Service To Total General Expenditures
2003	\$ 5,435,370	\$ 2,986,634	\$ 8,422,004	\$ 160,788,398	5.24 %
2002	4,921,172	2,421,303	7,342,475	154,592,987	4.75
2001	4,966,405	2,753,247	7,719,652	132,460,378	5.83
2000	5,125,296	2,772,021	7,897,317	122,288,862	6.46
1999	4,209,267	2,301,745	6,511,012	114,487,894	5.69
1998	4,927,317	2,329,696	7,257,013	123,721,722	5.87
1997	5,469,089	2,274,947	7,744,036	101,748,922	7.61
1996	4,959,621	2,445,185	7,404,806	102,512,075	7.22
1995	4,827,845	2,086,601	6,914,446	94,874,438	7.29
1994	6,603,251	2,349,574	8,952,825	89,358,216	10.02

<sup>1</sup> Includes: General, Special Revenue, and Debt Service Funds.<sup>2</sup> In-substance defeasances are excluded from this table.<sup>3</sup> Does not include fiscal and miscellaneous charges.<sup>4</sup> StarTran added as Special Revenue Fund in 2002.

REVENUE BOND COVERAGE  
LAST TEN FISCAL YEARS

	Gross Revenue	Direct Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<u>Wastewater System</u>							
2003	\$ 15,785,843	9,086,469	6,699,374	1,032,500	266,722	1,299,222	5.16
2002	15,731,749	8,632,287	7,099,462	992,500	316,847	1,309,347	5.42
2001	16,663,975	8,087,688	8,576,287	952,500	364,972	1,317,472	6.51
2000	16,741,692	7,707,242	9,034,450	912,500	411,097	1,323,597	6.83
1999	16,286,632	7,591,990	8,694,642	1,255,000	474,743	1,729,743	5.03
1998	15,873,036	7,512,753	8,360,283	1,217,500	554,216	1,771,716	4.72
1997	15,521,150	7,339,135	8,182,015	1,120,000	627,402	1,747,402	4.68
1996	15,158,461	7,082,660	8,075,801	1,070,000	677,886	1,747,886	4.62
1995	14,978,232	6,785,101	8,193,131	1,020,000	728,840	1,748,840	4.68
1994	14,366,125	6,538,152	7,827,973	970,000	776,009	1,746,009	4.48
<u>Water System</u>							
2003	\$ 21,533,965	11,631,496	9,902,469	3,010,000	2,898,489	5,908,489	1.68
2002	22,687,789	11,474,433	11,213,356	2,880,000	2,110,590	4,990,590	2.25
2001	22,287,139	10,960,315	11,326,824	2,755,000	2,240,075	4,995,075	2.27
2000	23,823,957	9,812,147	14,011,810	2,640,000	2,361,515	5,001,515	2.80
1999	20,787,797	9,067,262	11,720,535	2,530,000	2,514,373	5,044,373	2.32
1998	21,009,615	8,894,295	12,115,320	2,435,000	2,621,365	5,056,365	2.40
1997	20,426,318	8,161,529	12,264,789	2,345,000	2,730,407	5,075,407	2.42
1996	20,152,071	8,072,097	12,079,974	2,265,000	2,829,751	5,094,751	2.37
1995	20,467,243	7,622,280	12,844,963	2,195,000	2,963,950	5,158,950	2.49
1994	20,256,136	6,858,777	13,397,359	2,145,000	3,036,215	5,181,215	2.59
<u>Parking Facilities</u> <sup>1, 2</sup>							
2003	\$ 5,988,240	2,304,632	3,683,608	1,085,000	962,829	2,047,829	1.80
2002	5,483,546	1,964,389	3,519,157	1,115,000	924,470	2,039,470	1.73
2001	5,172,264	2,127,350	3,044,914	795,000	787,419	1,582,419	1.92
2000	4,853,708	1,393,637	3,460,071	455,000	761,521	1,216,521	2.84
1999	4,209,988	2,329,165	1,880,823	585,000	640,712	1,225,712	1.53
1998	4,068,991	1,340,709	2,728,282	455,000	651,694	1,106,694	2.47
1997	3,623,705	1,110,085	2,513,620	435,000	670,847	1,105,847	2.27
1996	3,411,735	1,271,655	2,140,080	415,000	908,380	1,323,380	1.62
1995	3,205,953	1,025,468	2,180,485	400,000	483,214	883,214	2.47
1994	2,242,835	724,003	1,518,832	110,000	316,975	426,975	3.56

<sup>1</sup> Parking Facilities' gross revenues include parking meter revenues which were deposited to the General Fund but are pledged per bond ordinance.<sup>2</sup> Information in this table does not agree with information in the transmittal letter because transmittal letter information is calculated in accordance with specific requirements of the bond covenants.

Table 12

DEMOGRAPHIC STATISTICS  
LAST TEN YEARS

Year	City Of Lincoln Population <sup>1</sup>	Per Capita Income <sup>2</sup>	School Enrollmen <sup>3</sup>	Unemploymer Rate <sup>4</sup>
2003	235,565	\$	31,889	3.6 %
2002	231,800		31,867	3.0
2001	225,588	30,872	31,581	2.6
2000	218,497	28,752	31,354	2.7
1999	217,537	28,493	31,052	1.9
1998	215,000	27,487	31,000	1.5
1997	209,192	24,602	30,924	1.7
1996	206,100	23,591	30,779	2.4
1995	203,076	22,446	30,693	2.2
1994	199,350	21,169	30,041	2.4

## Sources:

<sup>1</sup> Lincoln/Lancaster Planning Department.<sup>2</sup> U.S. Department of Commerce Bureau of Economic Analysis. Per Capita Income for 2002 and 2003 is unavailable.<sup>3</sup> Lincoln Public Schools.<sup>4</sup> State of Nebraska, Department of Labor.

Median age from 2000 census was 31.3. Education statistics per the 2000 Census indicate that 90.2% of the population 25 years and older has a high school degree or greater with 33.3% of the same population holding a Bachelor's degree or greater.

Table 13

PROPERTY VALUE AND CONSTRUCTION  
LAST TEN FISCAL YEARS

Fiscal Year	Commercial Construction <sup>1</sup>		Residential Construction <sup>1</sup>		Property Value <sup>2</sup>		Totals
	Number Of Permits	Value	Number Of Permits	Value	Commercial	Residential	
2003	1,036	\$ 269,298,229	3,913	\$ 315,666,242	3,598,787,015	8,402,403,364	\$ 12,001,190,379
2002	1,013	245,476,386	3,405	262,293,941	3,094,988,486	7,255,640,292	10,350,628,778
2001	1,017	215,856,679	3,212	231,390,626	2,855,200,333	7,048,688,380	9,903,888,713
2000	1,069	181,983,107	3,385	225,622,611	2,540,905,431	6,273,610,610	8,814,516,041
1999	1,148	186,569,754	3,235	206,065,342	2,356,367,014	6,067,493,586	8,423,860,600
1998	1,093	119,532,867	3,109	185,894,741	2,132,780,337	5,726,511,673	7,859,292,010
1997	1,107	90,599,429	3,284	191,975,903	1,986,422,642	4,863,604,491	6,850,027,133
1996	1,212	148,033,633	2,976	167,561,114	1,840,136,792	4,676,645,258	6,516,782,050
1995	1,140	110,994,400	2,739	146,598,151	1,734,716,053	4,508,422,380	6,243,138,433
1994	1,117	136,104,897	3,114	156,183,375	1,703,370,467	4,336,950,337	6,040,320,804

## Sources:

<sup>1</sup> City of Lincoln, Department of Building and Safety.<sup>2</sup> Lancaster County Assessor.

TEN LARGEST TAXPAYERS

Listed below are the ten largest taxpayers in the City of Lincoln as reported by the County Assessor. These taxpayers each pay less than five percent of the total taxes levied.

<u>Taxpayers</u>	<u>Type Of Business</u>	<u>2003 Assessed Valuations</u>	<u>Percentage Of Total Assessed Valuation</u>
Alltel Communications	Telecommunications	\$ 88,891,335	.70%
Kawasaki	Manufacturing	68,519,940	.54
B & J Partnership Ltd.	Building Management	56,885,655	.45
Pfizer	Animal Health	52,285,124	.41
Ameritas Life Insurance Corp	Insurance	48,507,866	.38
Molex Inc.	Manufacturing	44,862,957	.35
WEA Gateway LLC	Retail Management	44,293,300	.35
Burlington Northern	Railroad	43,769,733	.34
Chateau Van Dorn LLC	Real Estate Development	43,769,608	.34
Nebco	Construction / Development	<u>40,406,157</u>	<u>.32</u>
		<u>\$ 532,191,675</u>	<u>4.18%</u>

MISCELLANEOUS STATISTICS  
AUGUST 31, 2003

Date of Incorporation: 1869  
Form of Government: Mayor-Council,  
Home Rule Charter  
Area: 79.61 square miles  
Lane Miles of Streets: 2,791 miles  
Number of Street Lights: 25,196

Culture And Recreation

Park System: 112 parks & 85 playgrounds,  
5,779 acres maintained for public use.  
Parks, trails, Right-of-ways, etc.  
Trail Miles: 83  
Libraries: 8  
Recreation Centers: 8  
Swimming Pools (public): 11  
Golf Courses (public): 5

Fire Protection / Emergency Services

Number of Stations: 14  
Number of Firefighters: 244  
Number of Ambulances: 11  
Number of Certified Paramedics: 60

Police Protection

Number of Stations: 2  
Number of Police Officers: 303

Water Department

Number of Consumers: 72,260  
Average Daily Consumption: 37,519,959 gallons  
Miles of Water Mains: 1,104 miles

Sanitary Sewer

Number of Consumers: 70,651  
Miles of Wastewater Mains: 909

Education

Public Schools:  
Senior High Schools: 6  
Middle Schools: 11  
Elementary Schools: 37  
Number of Students: 31,889  
Private and Parochial Schools:  
Number of Schools: 31  
Number of Students: 6,587

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