

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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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.

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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. The City implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.



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

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental Activities:										
Invested in Capital Assets,										
Net of Related Debt	\$ 386,451,715	482,099,420	471,161,398	460,113,747	433,488,477	417,745,982	399,561,548	361,516,579	353,228,671	321,761,052
Restricted	235,695,091	121,155,820	111,672,739	111,555,338	119,719,194	107,739,981	111,872,162	99,491,762	85,214,600	99,929,683
Unrestricted	216,250,335	207,317,364	211,304,395	189,259,245	153,402,735	146,399,831	132,861,353	111,868,857	93,499,003	72,078,083
Total Governmental Activities Net Assets \$	<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>	<u>572,877,198</u>	<u>531,942,274</u>	<u>493,768,818</u>
Business-Type Activities:										
Invested in Capital Assets,										
Net of Related Debt	\$ 622,950,944	598,053,416	583,202,962	570,458,163	568,947,439	626,166,169	509,989,903	496,144,600	513,682,743	476,054,560
Restricted	33,750,287	37,040,667	37,782,662	35,665,851	26,769,558	23,399,483	15,101,637	16,262,952	52,887,433	47,701,632
Unrestricted	104,793,460	100,903,096	93,873,028	82,155,334	70,546,311	(1,377,874)	112,544,793	114,643,047	39,215,687	55,451,079
Total Business-Type Activities Net Assets \$	<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>	<u>627,050,599</u>	<u>605,785,863</u>	<u>579,207,271</u>
Primary Government:										
Invested in Capital Assets,										
Net of Related Debt	\$ 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	857,661,179	866,911,414	797,815,612
Restricted	269,445,378	158,196,487	149,455,401	147,221,189	146,488,752	131,139,464	126,973,799	115,754,714	138,102,033	147,631,315
Unrestricted	321,043,795	308,220,460	305,177,423	271,414,579	223,949,046	145,021,957	245,406,146	226,511,904	132,714,690	127,529,162
Total Primary Government Net Assets \$	<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>	<u>1,199,927,797</u>	<u>1,137,728,137</u>	<u>1,072,976,089</u>

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

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Expenses										
Governmental Activities:										
General Government	\$ 40,059,839	36,991,820	31,985,923	32,808,482	30,681,069	30,781,582	27,955,407	28,475,396	26,781,326	23,530,070
Public Safety	81,218,142	75,364,591	75,077,334	72,715,593	71,999,597	70,390,835	70,432,578	66,461,665	60,312,147	58,784,389
Streets and Highways	39,840,551	38,150,193	31,465,735	29,132,813	31,953,438	29,293,980	20,620,140	24,066,450	21,627,658	21,073,128
Culture and Recreation	26,578,448	25,713,710	28,998,338	27,971,636	26,528,155	25,379,286	23,827,670	23,699,396	23,183,517	21,219,904
Economic Opportunity	16,336,855	17,198,314	14,851,021	16,355,833	15,486,850	16,165,310	15,522,471	16,778,622	18,803,783	14,097,457
Health and Welfare	21,153,869	20,840,847	19,592,758	20,674,538	20,335,733	20,215,258	18,873,394	18,122,416	17,232,211	18,133,340
Mass Transit	12,007,410	11,198,681	11,059,139	11,296,888	10,891,704	9,706,032	9,511,096	8,928,193	8,526,212	8,176,390
Equipment Management	1,882,136	1,767,774	2,562,842	2,563,466	2,363,486	1,789,593	2,012,107	1,017,244	580,423	906,227
Engineering Services	1,219,084	829,470	1,859,008	2,029,134	3,148,005	2,499,482	2,073,123	2,139,853	2,517,342	1,810,386
Interest on Long-Term Debt	11,568,353	6,373,674	6,503,466	6,473,960	5,826,378	4,853,854	4,859,767	3,701,385	3,510,748	2,680,738
Total Governmental Activities Expenses	251,864,687	234,429,074	223,955,564	222,022,343	219,214,415	211,075,212	195,687,753	193,390,620	183,075,367	170,412,029
Business-Type Activities:										
Parking Lots	313,810	386,081	297,452	213,043	217,915	204,531	282,945	231,572	184,222	187,586
Golf	3,414,074	3,165,446	3,170,423	3,152,455	3,167,880	3,169,578	3,295,680	3,230,108	3,064,867	2,785,793
Parking Facilities	5,319,163	5,089,076	4,710,433	4,695,494	4,616,046	4,652,493	4,903,338	4,731,301	4,328,388	3,726,638
Municipal Auditorium	2,202,234	2,243,518	1,937,132	2,041,953	2,274,043	2,403,906	2,211,685	2,374,730	2,341,886	2,303,780
Solid Waste Management	8,490,392	10,607,775	6,543,805	7,506,257	6,835,512	6,146,612	6,767,689	6,446,310	4,390,601	5,428,560
Emergency Medical Services	3,940,669	3,819,895	3,687,450	3,711,546	3,679,318	3,793,035	3,828,891	3,684,221	3,905,011	3,518,764
Wastewater System	23,135,157	22,265,579	22,979,974	18,965,453	18,230,853	17,563,692	16,461,078	15,461,420	13,205,150	12,659,850
Water System	26,084,158	23,469,948	23,794,190	23,378,936	23,544,989	23,137,996	22,249,027	20,169,981	19,144,465	18,206,099
Electric System	242,743,000	229,241,000	237,476,000	224,594,000	209,962,000	197,751,000	171,812,000	163,078,000	155,489,000	161,026,000
Total Business-Type Activities Expenses	315,642,657	300,288,318	304,596,859	288,259,137	272,528,556	258,822,843	231,812,333	219,407,643	206,053,590	209,843,070
Total	\$ 567,507,344	534,717,392	528,552,423	510,281,480	491,742,971	469,898,055	427,500,086	412,798,263	389,128,957	380,255,099
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 21,544,375	20,614,039	20,413,769	20,572,788	19,617,633	15,643,439	14,366,997	14,507,882	13,883,872	13,145,419
Public Safety	5,730,687	5,034,014	4,921,077	5,671,183	5,490,790	5,862,622	6,336,457	6,136,393	5,797,146	5,780,009
Streets and Highways	4,087,358	3,291,012	3,202,082	5,485,027	6,105,933	5,774,740	6,773,393	4,191,241	881,255	3,140,077
Culture and Recreation	4,114,179	3,880,012	3,537,088	3,583,144	3,485,195	4,207,617	3,088,848	2,792,436	2,700,504	2,455,509
Economic Opportunity	2,269,303	1,014,906	750,883	731,663	809,767	754,096	576,632	2,573,607	2,334,074	1,945,026
Health and Welfare	4,435,710	4,257,066	4,345,410	3,248,351	3,554,840	3,133,880	3,100,114	2,979,036	2,735,248	2,737,636
Other Activities	4,244,695	3,610,376	4,674,371	5,465,776	5,381,517	5,339,097	4,473,512	3,745,956	4,081,655	4,504,543
Operating Grants and Contributions	73,594,748	55,013,696	50,412,504	52,058,209	56,089,320	45,068,631	36,666,428	59,074,592	43,864,363	56,861,307
Capital Grants and Contributions	7,982,667	16,171,192	25,746,780	39,507,199	17,990,651	24,519,249	48,270,586	18,375,380	32,549,986	22,629,262
Total Governmental Activities	128,003,722	112,886,313	118,003,964	136,323,340	118,525,646	110,303,371	123,652,967	114,376,523	108,828,103	113,198,788
Business-Type Activities:										
Charges for Services:										
Wastewater System	22,931,019	21,661,455	21,111,385	20,575,445	19,379,833	17,955,248	16,920,940	15,980,045	14,665,990	14,926,446
Water System	28,474,175	25,012,703	25,586,213	23,943,135	25,159,477	25,487,483	24,266,844	22,064,193	20,841,857	21,971,839
Electric System	261,377,000	245,705,000	248,131,000	225,406,000	204,527,000	188,369,000	168,487,000	168,868,000	164,974,000	159,415,000
Other Activities	22,423,038	21,311,191	20,786,248	21,159,042	19,972,650	19,032,389	17,350,098	17,896,445	18,765,461	18,398,186
Operating Grants and Contributions	-	-	-	26,000	141,346	-	650,300	1,316,900	294,915	3,296
Capital Grants and Contributions	4,645,062	5,767,531	11,025,070	10,809,320	11,359,957	11,092,348	9,703,652	8,707,137	7,538,876	6,073,286
Total Business-Type Activities	339,850,294	319,457,880	326,639,916	301,918,942	280,540,263	261,936,468	237,378,834	234,832,720	227,081,099	220,788,053
Total	\$ 467,854,016	432,344,193	444,643,880	438,242,282	399,065,909	372,239,839	361,031,801	349,209,243	335,909,202	333,986,841
Net (Expense)/Revenue										
Governmental Activities	\$ (123,860,965)	(121,542,761)	(105,951,600)	(85,699,003)	(100,688,769)	(100,771,841)	(72,034,786)	(79,014,097)	(74,247,264)	(57,213,241)
Business-Type Activities	24,207,637	19,169,562	22,043,057	13,659,805	8,011,707	3,113,625	5,566,501	15,425,077	21,027,509	10,944,983
Total	\$ (99,653,328)	(102,373,199)	(83,908,543)	(72,039,198)	(92,677,062)	(97,658,216)	(66,468,285)	(63,589,020)	(53,219,755)	(46,268,258)

(Continued)

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Revenues and Other Changes In Net Assets										
Governmental Activities:										
Taxes:										
Property Tax	\$ 48,621,668	48,637,701	49,370,031	48,016,158	45,981,349	43,081,366	40,877,070	39,138,647	36,389,326	34,991,750
Motor Vehicle Tax	4,284,369	4,247,118	4,323,350	4,303,363	4,298,290	4,249,847	4,256,521	4,055,313	3,823,011	3,589,367
Wheel Tax	12,031,376	11,519,622	10,697,955	10,458,568	10,059,772	9,250,300	9,153,599	8,634,929	7,767,169	7,758,565
Sales and Use Tax	57,996,100	55,362,688	54,337,312	55,351,848	54,363,413	54,348,587	53,741,266	51,978,978	49,010,546	47,049,405
Sundry and In Lieu Tax	63,118	54,431	46,078	45,761	37,235	35,020	31,765	36,735	44,810	45,685
Occupation Tax	20,403,399	10,847,214	10,541,781	10,038,110	9,534,401	9,225,546	9,451,789	9,291,595	8,555,252	9,020,544
Unrestricted Grants and Contributions:	1,927,588	2,006,071	1,542,816	1,569,021	1,573,535	1,589,033	1,577,852	1,597,551	2,970,754	3,425,878
Unrestricted Investment Earnings	1,370,358	1,926,976	5,181,996	6,738,206	6,355,562	3,650,661	2,800,970	3,163,454	2,157,467	3,495,539
Miscellaneous General Revenues	2,309,497	793,365	844,591	820,587	907,513	1,107,132	1,042,665	590,961	405,066	492,161
Gain on Sale of Capital Assets	-	-	-	-	548,626	564,573	2,857,136	304,974	1,073,191	915,594
Transfers	2,678,029	2,581,647	2,275,892	2,675,305	1,753,685	1,260,507	1,290,018	1,155,884	224,128	1,104,289
Total Governmental Activities	151,685,502	137,976,833	139,161,802	140,016,927	135,413,381	128,362,572	127,080,651	119,949,021	112,420,720	111,888,777
Business-Type Activities:										
Occupation Tax	2,059,361	1,984,400	1,978,659	2,134,549	2,195,132	2,232,680	2,111,731	2,234,490	565,790	-
Unrestricted Investment Earnings	1,564,708	1,673,103	4,680,958	8,761,713	9,333,779	6,187,797	3,986,941	4,387,629	5,045,047	5,239,848
Miscellaneous General Revenues	343,835	893,109	152,522	135,278	176,226	170,825	165,585	80,033	92,258	204,685
Gain on Sale of Capital Assets	-	-	-	-	112,371	107,025	44,736	293,726	72,505	148,653
Transfers	(2,678,029)	(2,581,647)	(2,275,892)	(2,675,305)	(1,753,685)	(1,260,507)	(1,289,760)	(1,156,219)	(224,517)	(1,087,038)
Total Business-Type Activities	1,289,875	1,968,965	4,536,247	8,356,235	10,063,823	7,437,820	5,019,233	5,839,659	5,551,083	4,506,148
Total	\$ 152,975,377	139,945,798	143,698,049	148,373,162	145,477,204	135,800,392	132,099,884	125,788,680	117,971,803	116,394,925
Change in Net Assets										
Governmental Activities	\$ 27,824,537	16,434,072	33,210,202	54,317,924	34,724,612	27,590,731	55,045,865	40,934,924	38,173,456	54,675,536
Business-Type Activities	25,497,512	21,138,527	26,579,304	22,016,040	18,075,530	10,551,445	10,585,734	21,264,736	26,578,592	15,451,131
Total	\$ 53,322,049	37,572,599	59,789,506	76,333,964	52,800,142	38,142,176	65,631,599	62,199,660	64,752,048	70,126,667

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

	Fiscal Year				
	2011 ²	2010	2009	2008	2007
General Fund					
Reserved	\$ -	4,723,651	4,668,702	4,025,169	3,196,770
Unreserved	-	25,701,931	27,586,521	28,453,611	27,215,934
Nonspendable	6,891,170	-	-	-	-
Restricted	5,525,739	-	-	-	-
Assigned	13,750,394	-	-	-	-
Unassigned	15,586,533	-	-	-	-
Total General Fund	<u>\$ 41,753,836</u>	<u>30,425,582</u>	<u>32,255,223</u>	<u>32,478,780</u>	<u>30,412,704</u>
All Other Governmental Funds					
Reserved	\$ -	73,769,526	74,955,098	73,635,833	71,029,872
Unreserved, Reported in:					
Special Revenue Funds	-	57,417,341	59,557,240	61,839,340	65,368,433
Nonspendable	971,115	-	-	-	-
Restricted	275,451,124	-	-	-	-
Committed	633,206	-	-	-	-
Assigned	21,097,190	-	-	-	-
Unassigned	(140,056)	-	-	-	-
Debt Service ¹	-	-	-	-	9,933,914
Restricted	16,060,411	-	-	-	-
Capital Projects Funds	-	8,764,922	9,853,337	13,339,093	24,574,016
Restricted	13,748,458	-	-	-	-
Assigned	207,940	-	-	-	-
Permanent Funds	-	16,511,201	14,146,177	13,529,735	13,609,259
Nonspendable	37,160,000	-	-	-	-
Restricted	19,553,118	-	-	-	-
Total All Other Governmental Funds	<u>\$ 384,742,506</u>	<u>156,462,990</u>	<u>158,511,852</u>	<u>162,344,001</u>	<u>184,515,494</u>

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

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

Table 3

Fiscal Year				
2006	2005	2004	2003	2002
1,828,587	1,935,693	3,420,876	1,129,488	1,395,664
27,463,451	29,467,581	32,552,543	35,987,302	36,735,397
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>29,292,038</u>	<u>31,403,274</u>	<u>35,973,419</u>	<u>37,116,790</u>	<u>38,131,061</u>
67,422,892	55,344,060	85,470,219	68,736,621	72,352,843
67,422,892	46,519,881	31,763,330	18,170,362	24,251,512
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
8,491,735	7,070,715	7,344,884	6,135,384	4,866,366
-	-	-	-	-
19,534,147	27,698,544	18,619,537	24,877,481	25,320,734
-	-	-	-	-
-	-	-	-	-
9,441,571	8,834,071	8,025,744	6,904,635	5,624,910
-	-	-	-	-
-	-	-	-	-
<u>172,313,237</u>	<u>145,467,271</u>	<u>151,223,714</u>	<u>124,824,483</u>	<u>132,416,365</u>

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

	Fiscal Year				
	2011	2010	2009	2008	2007
Revenues					
Taxes:					
Property	\$ 48,204,472	48,916,327	49,359,612	48,061,759	46,003,719
Motor Vehicle	4,284,369	4,247,118	4,323,350	4,303,363	4,298,290
Wheel	12,031,376	11,519,622	10,697,955	10,458,568	10,059,772
Sales and Use	57,996,100	55,362,688	54,337,312	55,351,848	54,363,413
Sundry and In Lieu	61,251	57,195	44,479	50,068	35,115
Occupation	20,936,558	10,314,055	10,541,781	10,517,680	9,054,831
Special Assessment	1,118,514	1,145,298	1,055,927	1,351,532	1,513,248
Intergovernmental	71,532,824	61,640,301	75,099,973	73,830,720	63,928,043
Permits and Fees	18,524,372	16,432,219	17,119,002	18,013,104	19,126,239
Reimbursement for Services	7,521,366	7,004,334	6,600,299	6,511,457	6,491,112
Program Income	1,217,936	207,978	57,535	48,549	34,155
Investment Earnings	5,454,877	5,197,259	5,791,391	6,806,258	10,371,565
Donations	1,985,681	1,251,904	2,755,165	1,747,959	947,439
Keno Proceeds	3,321,506	3,132,180	3,140,726	3,373,939	2,798,262
Miscellaneous	4,754,429	1,875,076	1,864,589	2,497,331	3,272,251
Total Revenues	258,945,631	228,303,554	242,789,096	242,924,135	232,297,454
Expenditures					
General Government	36,622,362	35,865,006	34,428,477	35,278,575	33,946,258
Public Safety	69,537,057	64,679,523	63,984,484	61,147,903	60,953,651
Streets and Highways	18,335,078	19,832,223	16,445,304	16,482,240	17,430,452
Culture and Recreation	21,794,585	21,483,873	22,449,569	21,686,564	21,719,544
Economic Opportunity	15,811,914	15,359,628	11,321,242	14,685,668	11,670,315
Health and Welfare	21,993,415	21,652,729	20,349,757	21,053,132	20,378,863
Mass Transit ²	15,088,883	12,034,413	9,575,670	10,707,601	14,877,357
Debt Service					
Principal Retirement	9,657,542	10,087,532	10,446,544	7,989,828	6,282,536
Interest and Fiscal Charges	12,625,404	6,285,998	6,414,144	6,384,069	5,223,234
Miscellaneous	4,156,516	658,871	129,417	53,898	83,950
Capital Outlay ²	109,581,050	32,547,239	61,094,201	79,369,789	44,955,954
Total Expenditures	335,203,806	240,487,035	256,638,809	274,839,267	237,522,114
Deficiency of Revenues Under Expenditures	(76,258,175)	(12,183,481)	(13,849,713)	(31,915,132)	(5,224,660)
Other Financing Sources (Uses)					
Transfers In	43,860,255	46,026,786	53,544,932	60,693,467	42,672,672
Transfers Out	(41,111,608)	(43,259,113)	(51,005,462)	(58,325,388)	(40,643,303)
Issuance of Debt ²	335,895,500	4,131,948	6,501,393	8,877,537	44,588,425
Premiums on Debt Issued	5,761,647	-	25,473	98,768	484,811
Discounts on Debt Issued	(6,427)	-	-	-	(5,255)
Transfer to Bond Refunding Agent	(28,822,296)	-	-	-	-
Sale of Capital Assets	288,874	1,405,357	727,671	465,331	283,136
Total Other Financing Sources (Uses)	315,865,945	8,304,978	9,794,007	11,809,715	47,380,486
Net Change in Fund Balances	\$ 239,607,770	(3,878,503)	(4,055,706)	(20,105,417)	42,155,826
Debt Service as a Percentage of					
Noncapital Expenditures	9.8%	7.7%	7.7%	6.5%	5.8%

Note: ¹ GASB 34 implemented.

² In 2011 West Haymarket JPA settled \$300,000,000 in bonds to fund portion of construction costs.

Table 4

Fiscal Year				
2006	2005	2004	2003	2002 ¹
43,051,465	40,877,024	38,825,280	36,350,142	35,969,591
4,249,847	4,256,521	4,055,313	3,823,011	3,589,367
9,250,300	9,153,599	8,634,929	7,767,169	7,758,565
54,348,587	53,741,266	51,978,978	49,010,546	47,049,405
34,090	34,888	31,194	44,809	45,685
9,232,431	9,853,990	9,265,448	8,172,116	9,020,544
1,691,266	1,400,791	1,965,820	1,946,784	1,705,895
60,757,501	63,180,171	58,619,699	52,773,424	59,029,609
18,423,079	16,535,049	15,593,326	12,679,623	12,449,879
7,063,192	6,936,334	6,322,870	6,097,336	5,605,557
26,614	1,758,999	1,808,012	1,748,959	1,354,481
4,082,196	4,327,311	5,207,711	4,353,336	4,606,825
1,062,197	2,150,197	1,769,777	2,081,127	1,524,145
2,745,869	3,016,301	3,331,968	3,178,094	3,209,235
4,051,697	5,102,920	3,278,763	1,225,958	4,237,773
<u>220,070,331</u>	<u>222,325,361</u>	<u>210,689,088</u>	<u>191,252,434</u>	<u>197,156,556</u>
34,666,641	32,532,685	30,884,544	28,938,852	27,237,134
60,064,604	58,669,932	55,272,920	50,933,285	49,913,169
16,928,575	17,064,845	13,633,902	12,317,663	10,833,055
20,938,212	21,669,847	22,308,940	19,935,823	16,974,798
12,623,307	14,870,592	14,728,510	16,469,645	14,017,601
25,566,267	19,126,931	18,544,667	17,614,751	17,989,603
8,901,327	8,306,921	10,525,090	7,996,019	12,691,837
6,200,794	5,536,580	5,003,161	5,498,277	4,974,223
4,803,380	4,934,088	2,904,318	3,001,504	2,437,266
12,095	92,325	7,042	7,442	389
65,229,370	65,859,750	58,177,933	48,163,988	49,461,878
<u>255,934,572</u>	<u>248,664,496</u>	<u>231,991,027</u>	<u>210,877,249</u>	<u>206,530,953</u>
<u>(35,864,241)</u>	<u>(26,339,135)</u>	<u>(21,301,939)</u>	<u>(19,624,815)</u>	<u>(9,374,397)</u>
39,460,154	38,002,168	32,371,598	31,698,768	36,383,394
(38,051,423)	(36,757,125)	(31,663,701)	(31,487,832)	(35,321,704)
9,600,000	18,655,035	43,799,999	19,347,418	18,580,000
7,397	42,635	1,918,788	247,703	143,659
-	(16,057)	(5,854)	-	(3,066)
-	(6,504,876)	-	(9,598,350)	-
4,080,940	2,590,767	136,969	810,955	753,313
<u>15,097,068</u>	<u>16,012,547</u>	<u>46,557,799</u>	<u>11,018,662</u>	<u>20,535,596</u>
<u>(20,767,173)</u>	<u>(10,326,588)</u>	<u>25,255,860</u>	<u>(8,606,153)</u>	<u>11,161,199</u>
5.4%	5.2%	4.1%	4.8%	4.8%

CITY OF LINCOLN, NEBRASKA
LINCOLN ELECTRIC SYSTEM MEGAWATT-HOUR SALES
LAST FIVE 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
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

Note: The numbers are based on Lincoln Electric System's 12/31 fiscal year end.
Per Lincoln Electric System, numbers are only comparable for last five years.

Source: Lincoln Electric System

Table 6

CITY OF LINCOLN, NEBRASKA
REVENUE FROM ELECTRICAL SALES BY CUSTOMER TYPE
CALENDAR YEAR 2010
(dollars in thousands)

Customer Type	2010		
	Revenue From Electric Sales	Rank	Percentage of Revenue From Electric Sales
Residential	\$ 101,053	1	39.43 %
Commercial	79,907	2	31.18
Industrial	28,692	3	11.20
Other	46,627	-	18.19
Total	\$ <u>256,279</u>		<u>100.00 %</u>

Note: The numbers are based on Lincoln Electric System's 12/31/10 fiscal year end. Numbers from nine years ago are not comparable per Lincoln Electric System.

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
2011	\$ 4,098,124,125	0.0150
2010	3,918,162,825	0.0150
2009	3,860,013,289	0.0150
2008	3,961,835,269	0.0150
2007	3,890,346,633	0.0150
2006	3,825,820,559	0.0150
2005	3,834,847,147	0.0150
2004	3,735,080,884	0.0150
2003	3,533,640,597	0.0150
2002	3,392,336,361	0.0150

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 ¹	Total Tax Rate
	City of Lincoln	State of Nebraska	
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
2004	0.015	0.055	0.070
2003	0.015	0.055	0.070
2002	0.015	0.050	0.065

Note: ¹ 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	2010			2001		
	Net Taxable Sales	Rank	Percentage of Total Net Taxable Sales	Net Taxable Sales	Rank	Percentage of Total Net Taxable Sales
Retail Trade	\$ 1,541,864,343	1	51.24 %	\$ 1,403,098,765	1	51.58 %
Accommodation & Food Services	462,140,663	2	15.36	330,374,884	2	12.15
Utilities	221,740,040	3	7.37	221,231,191	3	8.13
Other	783,095,451	-	26.03	765,325,801	-	28.14
Total	\$ <u>3,008,840,497</u>		<u>100.00 %</u>	\$ <u>2,720,030,641</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. 2011 amounts are not yet available.

Source: Nebraska Department of Revenue

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		
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
2004	8,402,403,364	3,598,787,015	566,854,120	176,060,893	12,744,105,392	0.2903
2003	7,255,640,292	3,094,988,486	599,272,540	180,686,849	11,130,588,167	0.3145
2002	7,048,688,380	2,855,200,333	634,025,721	186,771,403	10,724,685,837	0.3145

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									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
City of Lincoln										
General Fund	0.1739	0.1772	0.1806	0.1778	0.1687	0.1955	0.1706	0.1692	0.1757	0.1780
Library Fund	0.0398	0.0398	0.0396	0.0404	0.0427	0.0488	0.0490	0.0485	0.0534	0.0522
Social Security Fund	0.0141	0.0097	0.0129	0.0134	0.0135	0.0139	0.0149	0.0143	0.0162	0.0153
Police and Fire Pension Fund	0.0261	0.0251	0.0201	0.0203	0.0208	0.0219	0.0182	0.0149	0.0149	0.0126
Bond Interest and Redemption	0.0340	0.0361	0.0347	0.0360	0.0376	0.0208	0.0423	0.0434	0.0543	0.0564
Total City of Lincoln	<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>	<u>0.2903</u>	<u>0.3145</u>	<u>0.3145</u>
Overlapping Rates ¹										
School District No. 1	1.2462	1.2537	1.2668	1.2719	1.2764	1.3142	1.3141	1.3011	1.2830	1.2732
Lancaster County	0.2683	0.2683	0.2683	0.2755	0.2655	0.2841	0.2797	0.2683	0.2683	0.2583
Educational Service Unit #18	0.0145	0.0150	0.0150	0.0141	0.0141	0.0150	0.0150	0.0150	0.0150	0.0150
Community Technical College	0.0600	0.0676	0.0722	0.0689	0.0689	0.0696	0.0655	0.0655	0.0655	0.0636
Lower Platte South N.R.D.	0.0406	0.0410	0.0410	0.0418	0.0416	0.0422	0.0323	0.0323	0.0359	0.0365
Lancaster County Correctional JPA City	0.0189	0.0194	0.0195	-	-	-	-	-	-	-
Lancaster County Correctional JPA County	0.0106	0.0107	0.0106	-	-	-	-	-	-	-
Railroad Transportation Safety Dist.	0.0260	0.0260	0.0260	0.0260	0.0246	0.0260	0.0260	0.0248	0.0220	0.0221
Agricultural Society of Lancaster County	0.0017	0.0016	0.0015	0.0016	0.0016	0.0018	0.0020	0.0030	0.0012	0.0024
Lancaster County Fairgrounds	0.0038	0.0038	0.0038	0.0043	0.0037	0.0042	0.0042	0.0043	0.0050	0.0052
Public Building Commission	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170
Total Overlapping Rates	<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>	<u>1.7313</u>	<u>1.7129</u>	<u>1.6933</u>

Note: ¹ 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	2011			2002		
		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	\$ 78,862,600	1	0.50 %	\$ 34,966,737	9	0.33 %
Burlington Northern	Railroad	71,668,442	2	0.45	49,888,265	3	0.47
Kawasaki	Manufacturing	70,126,972	3	0.44	44,467,988	5	0.41
Ameritas Life Insurance Corp.	Insurance	61,017,194	4	0.38	-	-	-
WEA Gateway LLC	Retail Management	56,997,083	5	0.36	43,202,191	6	0.40
Bryan LGH	Hospital	53,953,361	6	0.34	-	-	-
Pfizer	Animal Health	47,060,705	7	0.30	55,806,655	2	0.52
Nebco	Construction / Development	46,160,673	8	0.29	-	-	-
Chateau Van Dorn LLC	Real Estate Development	45,364,619	9	0.29	35,599,848	8	0.33
Black Hills Utility Holdings	Gas Utility	45,124,751	10	0.28	-	-	-
Windstream	Telecommunications	-	-	-	94,656,597	1	0.88
Molex Inc.	Manufacturing	-	-	-	44,664,388	4	0.42
RED Capital Management	Retail Management	-	-	-	36,783,814	7	0.34
State Farm	Insurance	-	-	-	33,378,233	10	0.31
Total		\$ 576,336,400		3.63 %	\$ 473,414,716		4.41 %

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
2011	\$ 45,718,972	\$ 44,206,917	96.69 %	\$ -	\$ 45,703,860	99.97 %
2010	45,197,040	43,791,366	96.89	1,379,475	45,170,841	99.94
2009	45,884,670	44,385,970	96.73	1,481,756	45,867,726	99.96
2008	45,052,028	43,526,689	96.61	1,512,703	45,039,392	99.97
2007	43,291,440	41,815,295	96.59	1,469,626	43,284,921	99.98
2006	40,930,818	39,549,553	96.63	1,377,668	40,927,221	99.99
2005	38,755,995	37,488,504	96.73	1,260,779	38,749,283	99.98
2004	36,994,112	35,696,288	96.49	1,206,531	36,902,819	99.75
2003	35,007,926	33,648,496	96.12	1,267,967	34,916,463	99.74
2002	33,731,282	32,482,000	96.30	1,238,019	33,720,019	99.97

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)

Governmental Activities							
Fiscal Year	General Bonds	Tax Supported Bonds	Tax Allocation Bonds	Special Assessment Bonds	Antelope Valley Project Bonds	West Haymarket Joint Public Agency Bonds	Capital Leases
2011	\$ 51,600	\$ 55,205	\$ 11,658	\$ 1,200	\$ 5,920	\$ 300,000	\$ 33,525
2010	48,330	57,655	12,398	-	6,605	-	28,989
2009	52,440	59,385	13,356	-	7,265	-	28,094
2008	56,760	61,750	10,071	-	7,900	-	28,574
2007	61,020	63,080	9,313	-	8,515	-	22,792
2006	56,665	36,435	6,247	-	9,110	-	18,321
2005	60,915	36,770	6,853	-	9,690	-	9,475
2004	54,650	37,090	7,075	100	10,255	-	7,785
2003	57,865	2,395	1,294	205	10,810	-	1,680
2002	52,157	2,685	1,845	310	11,080	-	1,818

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
¹ See Table 18, Demographic and Economic Statistics, for income and population data.

Table 14

Business-Type Activities						
Revenue Bonds	Wastewater Project Loan	Commercial Paper Notes	Capital Leases	Total Primary Government	Net Debt Per Capita ¹	Percentage of Personal Income ¹
\$ 732,650	\$ 6,991	\$ 90,000	\$ 1,009	\$ 1,289,758	\$ 4,992	- %
745,660	3,049	90,000	1,328	994,014	3,913	-
773,390	-	90,000	338	1,024,268	4,071	9.20
781,125	-	90,000	478	1,036,658	4,168	9.26
709,645	-	90,000	922	965,287	4,003	9.01
709,320	-	90,000	704	926,802	3,874	9.10
609,550	-	90,173	1,136	824,562	3,455	8.59
572,360	-	90,173	1,554	781,042	3,307	8.42
499,320	-	90,173	1,349	665,091	2,823	7.44
430,975	5,593	75,000	1,639	583,102	2,516	6.81

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	General Bonded Debt	Sinking Funds	Net General Bonded Debt	Net Bonded Debt Per Capita ¹	Ratio of Net Debt To Estimated Valuation of Taxable Real Property ²
2011	\$ 51,600	\$ 55,205	\$ 11,658	\$ 1,200	\$ 119,663	\$ 13,305	\$ 106,358	\$ 411.64	0.70 %
2010	48,330	57,655	12,398	-	118,383	13,480	104,903	413.00	0.70
2009	52,440	59,385	13,356	-	125,181	13,604	111,577	443.43	0.73
2008	56,760	61,750	10,071	-	128,581	12,962	115,619	464.81	0.77
2007	61,020	63,080	9,313	-	133,413	11,574	121,839	505.21	0.83
2006	56,665	36,435	6,247	-	99,347	9,733	89,614	374.62	0.69
2005	60,915	36,770	6,853	-	104,538	13,364	91,174	382.08	0.73
2004	54,650	37,090	7,075	100	98,915	13,164	85,751	363.13	0.71
2003	57,865	2,395	1,294	205	61,759	11,114	50,645	214.99	0.49
2002	52,157	2,685	1,845	310	56,997	11,147	45,850	197.80	0.46

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

¹ Population data can be found in Table 18, Demographic and Economic Statistics.

² 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, 2011

<u>Governmental Units</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ¹</u>	<u>Direct And Overlapping Debt To The City</u>
Direct:			
City	\$ <u>419,663,000</u>	100.0 %	\$ <u>419,663,000</u>
Overlapping:			
School District #1	362,755,000	99.5	360,941,000
Lower Platte South N.R.D.	-	75.4	-
Lancaster County	1,400,000	85.4	1,196,000
Public Building Commission	41,660,000	85.4	35,578,000
Lancaster County Correctional Facility	59,570,000	85.4	50,873,000
Lancaster County Fairgrounds	<u>8,480,000</u>	85.4	<u>7,242,000</u>
	<u>473,865,000</u>		<u>455,830,000</u>
Total	\$ <u><u>893,528,000</u></u>		\$ <u><u>875,493,000</u></u>

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.

¹ 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
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Table 17

	<u>Gross Revenue</u>	<u>Direct Operating Expenses</u>	<u>Net Available Revenue</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
<u>Wastewater System</u>							
	<u>Utility Service Charges</u>						
2011	\$ 23,546,370	12,543,964	11,002,406	2,865,000	3,647,609	6,512,609	1.69
2010	22,472,095	11,664,593	10,807,502	2,695,000	3,731,444	6,426,444	1.68
2009	22,643,270	11,771,291	10,871,979	2,620,000	3,820,044	6,440,044	1.69
2008	22,347,867	11,393,624	10,954,243	2,415,000	4,030,454	6,445,454	1.70
2007	21,158,743	11,462,964	9,695,779	2,005,000	3,081,481	5,086,481	1.91
2006	19,827,194	11,125,819	8,701,375	2,065,000	3,043,500	5,108,500	1.70
2005	18,248,683	10,482,955	7,765,728	1,500,000	2,403,519	3,903,519	1.99
2004	18,092,619	10,042,919	8,049,700	1,750,000	2,133,704	3,883,704	2.07
2003	15,607,743	9,086,469	6,521,274	1,032,500	266,722	1,299,222	5.02
2002	15,731,749	8,632,287	7,099,462	992,500	316,847	1,309,347	5.42
<u>Water System</u>							
	<u>Utility Service Charges</u>						
2011	\$ 30,629,506	15,455,027	15,174,479	6,310,000	3,191,857	9,501,857	1.60
2010	26,515,467	14,091,292	12,424,175	6,050,000	3,458,097	9,508,097	1.31
2009	27,838,187	14,995,077	12,843,110	5,795,000	3,128,414	8,923,414	1.44
2008	27,257,184	14,425,521	12,831,663	5,555,000	3,376,201	8,931,201	1.44
2007	29,386,495	14,351,136	15,035,359	5,340,000	3,612,001	8,952,001	1.68
2006	29,014,999	13,808,214	15,206,785	5,130,000	3,834,301	8,964,301	1.70
2005	27,153,937	13,145,665	14,008,272	4,895,000	3,517,932	8,412,932	1.67
2004	24,557,918	12,477,486	12,080,432	3,115,000	2,411,632	5,526,632	2.19
2003	22,094,721	11,631,496	10,463,225	3,010,000	2,898,489	5,908,489	1.77
2002	22,894,652	11,474,433	11,420,219	2,880,000	2,110,590	4,990,590	2.29
<u>Lincoln Electric System</u>							
	<u>Utility Service Charges</u>						
2010	\$ 261,772,000	167,397,000	94,375,000	18,107,000	27,840,000	45,947,000	2.05
2009	246,182,000	154,495,000	91,687,000	17,273,000	28,673,000	45,946,000	2.00
2008	249,914,000	163,663,000	86,251,000	14,333,000	29,316,000	43,649,000	1.98
2007	229,766,000	154,584,000	75,182,000	13,953,000	28,570,000	42,523,000	1.77
2006	208,995,000	148,442,000	60,553,000	12,177,000	26,541,000	38,718,000	1.56
2005	191,074,000	139,094,000	51,980,000	10,713,000	22,795,000	33,508,000	1.55
2004	169,986,000	113,755,000	56,231,000	12,341,000	20,790,000	33,131,000	1.70
2003	170,410,000	116,151,000	54,259,000	12,646,000	15,235,000	27,881,000	1.95
2002	168,279,000	109,348,000	58,931,000	10,840,000	18,678,000	29,518,000	2.00
2001	162,882,000	117,165,000	45,717,000	11,025,000	15,779,000	26,804,000	1.71
<u>Golf</u>							
	<u>Facility and Course Fees</u>						
2011	\$ 2,766,603	2,683,690	82,913	365,000	14,783	379,783	0.22
2010	2,779,424	2,562,064	217,360	350,000	28,783	378,783	0.57
2009	3,133,238	2,516,538	616,700	335,000	41,848	376,848	1.64
2008	2,933,843	2,402,983	530,860	325,000	54,035	379,035	1.40
2007	2,926,985	2,463,827	463,158	315,000	65,060	380,060	1.22
2006	2,993,961	2,467,141	526,820	305,000	74,973	379,973	1.39
2005	3,135,875	2,568,462	567,413	295,000	83,823	378,823	1.50
2004	2,899,670	2,467,141	432,529	290,000	91,653	381,653	1.13
2003	2,648,552	2,408,947	239,605	280,000	98,513	378,513	0.63
2002	2,673,078	2,141,707	531,371	305,000	75,628	380,628	1.40

(Continued)

(Pledged Revenue Coverage, Table 17, Continued)

	Gross Revenue	Direct Operating Expenses	Net Available Revenue	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<u>Parking Facilities</u> ^{1,2}							
	<u>Parking Fees</u>						
2011	\$ 7,698,018	3,606,008	4,092,010	580,000	689,717	1,269,717	3.22
2010	6,869,392	3,340,601	3,528,791	1,435,000	558,519	1,993,519	1.77
2009	7,014,250	2,874,768	4,139,482	1,360,000	624,394	1,984,394	2.09
2008	7,134,709	2,912,511	4,222,198	1,305,000	687,194	1,992,194	2.12
2007	6,645,013	2,781,952	3,863,061	1,240,000	746,374	1,986,374	1.94
2006	6,785,593	2,775,122	4,010,471	1,185,000	799,931	1,984,931	2.02
2005	6,219,935	2,972,709	3,247,226	1,140,000	850,501	1,990,501	1.63
2004	6,299,598	2,733,492	3,566,106	1,145,000	908,456	2,053,456	1.74
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
<u>Antelope Valley Project Bonds</u>							
	<u>Development Fund *</u>						
2011	\$ 1,000,000	-	1,000,000	685,000	299,235	984,235	1.02
2010	1,000,000	-	1,000,000	660,000	325,640	985,640	1.01
2009	1,000,000	-	1,000,000	635,000	349,934	984,934	1.02
2008	1,000,000	-	1,000,000	615,000	371,978	986,978	1.01
2007	1,000,000	-	1,000,000	595,000	391,655	986,655	1.01
2006	1,000,000	-	1,000,000	580,000	408,998	988,998	1.01
2005	1,000,000	-	1,000,000	565,000	423,615	988,615	1.01
2004	1,000,000	-	1,000,000	555,000	435,663	990,663	1.01
2003	1,000,000	-	1,000,000	270,000	445,711	715,711	1.40
2002	1,000,000	-	1,000,000	-	-	-	-
<u>Solid Waste Management</u>							
	<u>Waste Disposal Fees</u>						
2011	\$ 7,628,127	6,386,050	1,242,077	210,000	132,425	342,425	3.63
2010	7,377,385	8,482,526	-	200,000	140,425	340,425	-
2009	7,664,336	4,482,819	3,181,517	195,000	148,225	343,225	9.27
2008	8,537,520	5,701,312	2,836,208	190,000	155,825	345,825	8.20
2007	8,020,390	5,079,147	2,941,243	185,000	155,971	340,971	8.63
2006	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-
2003	-	-	-	-	-	-	-
2002	-	-	-	-	-	-	-

Note: 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.

¹ Parking Facilities' gross revenues include parking meter revenues which were deposited to the General Fund but are pledged per bond ordinance.

² 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 the Primary Class Redevelopment Fund provides for annual appropriations 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.

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

Fiscal Year	Population ¹	Personal Income (thousands of dollars) ²	Per Capita Personal Income ²	School Enrollment ³	Unemployment Rate ⁴
2011	258,379	\$ -	\$ -	36,530	3.7 %
2010	254,001	-	-	35,896	3.9
2009	251,624	11,133,960	37,361	34,973	4.3
2008	248,744	11,194,244	37,990	34,061	3.0
2007	241,167	10,712,724	36,838	33,466	2.7
2006	239,213	10,185,369	35,441	32,934	2.8
2005	238,625	9,604,373	33,799	32,505	3.4
2004	236,146	9,272,040	33,024	32,270	3.7
2003	235,565	8,936,663	32,098	31,889	3.6
2002	231,800	8,567,938	31,208	31,867	3.0

Sources: ¹ Lincoln/Lancaster Planning Department.

² 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. 2010 and 2011 numbers are unavailable.

³ Lincoln Public Schools.

⁴ 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

<u>Employer</u>	<u>2011</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
State of Nebraska	9,008	1	5.18 %
Lincoln Public Schools	7,524	2	4.32
University of Nebraska-Lincoln	6,024	3	3.46
BryanLGH Medical Center	3,604	4	2.07
US Government	2,867	5	1.65
City of Lincoln	2,581	6	1.48
Saint Elizabeth Regional Medical Center	2,259	7	1.30
Burlington Northern Railroad	1,800	8	1.04
State Farm Insurance	1,382	9	0.79
Kawasaki Motors Mfg. Corp.	1,351	10	0.78
Total	<u>38,400</u>		<u>22.07 %</u>

Note: Data not available for Employers nine years prior.

Sources: Nebraska Department of Labor, Lincoln Partnership for Economic Development, and Employers.

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

Function	Full-Time Equivalent Employees as of August 31									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Legislative	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00
Executive	20.75	21.15	21.25	20.50	25.20	26.60	28.10	28.10	27.50	27.68
Financial Administration	70.58	66.20	66.20	68.00	72.00	71.67	73.00	73.00	72.00	74.00
Law	29.00	27.00	27.00	26.00	28.50	28.50	28.50	28.50	28.46	27.50
Personnel Administration	23.47	22.80	22.80	22.00	23.19	23.19	22.38	22.38	21.00	21.40
Planning and Zoning	22.00	21.50	22.19	22.00	22.00	21.06	21.08	21.00	20.25	21.00
Urban Development	9.28	9.44	9.91	10.29	11.58	11.78	11.83	10.93	9.23	9.65
Public Safety										
Police	402.51	406.43	406.15	402.38	407.13	407.40	407.33	405.75	392.50	396.25
Fire	272.76	267.76	266.41	264.92	264.57	264.57	263.48	259.06	255.07	253.77
Building and Safety	54.58	54.62	58.00	63.00	63.00	63.00	65.00	62.00	61.00	62.50
Transportation	17.25	17.25	18.50	18.50	20.50	21.50	21.33	20.50	20.50	20.50
911 Communication	41.50	41.50	41.02	38.50	39.50	39.50	39.50	39.50	35.50	35.25
Streets and Highways	108.84	106.85	105.92	106.70	109.40	110.35	110.01	108.02	106.00	106.52
Culture and Recreation										
Parks and Recreation	232.43	226.26	231.17	264.65	280.79	286.23	276.94	271.95	264.25	265.16
Library	107.47	107.47	111.47	117.01	121.67	124.17	124.17	124.17	124.16	120.63
Economic Opportunity										
Lincoln Area Agency on Aging	51.03	51.33	52.50	57.10	64.30	64.86	68.42	69.42	68.22	71.95
Urban Development	10.43	10.31	11.23	12.83	12.68	14.34	14.39	15.80	18.28	15.95
Workforce Investment Act	12.02	8.98	9.01	8.20	6.20	5.64	5.54	3.82	4.24	5.15
Health and Welfare	112.25	112.03	112.78	113.97	119.52	123.45	124.85	120.55	125.95	124.35
Mass Transit	111.52	112.38	109.38	112.38	111.00	111.00	113.00	112.00	111.00	113.00
Equipment Management										
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	15.42	17.00	17.37	17.38	17.38	17.38	17.38
Radio Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
Engineering Services	68.45	68.65	69.53	70.80	74.95	76.00	76.00	75.45	74.45	73.05
Golf	27.86	28.00	29.95	30.16	30.67	30.49	32.55	32.32	32.78	33.88
Parking Facilities	2.80	1.72	2.40	1.60	1.60	1.60	1.60	1.60	1.60	1.70
Municipal Auditorium	11.00	11.00	11.00	11.00	11.00	12.00	11.00	12.00	12.00	12.00
Sanitary Landfill	31.70	30.80	30.75	30.85	30.85	30.84	30.85	30.85	29.35	29.35
Emergency Medical Services	28.49	28.49	28.09	28.34	29.43	29.43	30.52	37.43	35.43	35.73
Wastewater System	92.43	93.65	96.72	97.36	98.70	98.69	95.44	95.19	96.85	98.05
Water System	108.56	107.43	112.60	113.68	115.28	115.27	112.26	111.76	108.63	109.38
Electric System	456.00	456.00	445.00	445.00	444.00	452.50	447.50	446.50	435.00	421.00
	<u>2,580.96</u>	<u>2,561.00</u>	<u>2,572.93</u>	<u>2,622.14</u>	<u>2,685.21</u>	<u>2,713.00</u>	<u>2,703.95</u>	<u>2,686.93</u>	<u>2,638.58</u>	<u>2,634.73</u>

Source: City of Lincoln Budget Office

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

Function	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Public Safety										
Police:										
Arrests	25,637	26,796	28,183	31,026	29,404	28,523	24,609	23,298	22,339	23,523
Parking Violations	59,049	61,493	75,234	64,116	64,710	54,852	80,071	91,529	101,537	108,286
Traffic Violations	50,872	48,580	48,290	53,862	47,997	54,572	57,732	54,260	48,250	52,843
Fire:										
Number of Calls Answered	20,770	19,602	19,536	19,572	19,075	18,362	18,457	17,931	19,557	20,314
Building and Safety:										
Number of Commercial Building Permits	1,320	1,234	1,196	1,064	994	1,088	1,092	1,061	1,036	1,013
Number of Residential Building Permits	2,336	2,225	1,794	2,261	2,820	3,150	3,387	3,846	3,913	3,405
Culture and Recreation										
Library:										
Total Circulation (thousands)	3,417	3,343	3,348	3,182	3,138	3,108	3,076	3,077	3,016	2,751
Golf:										
Rounds of Golf	171,518	175,940	199,567	196,988	198,337	203,802	202,255	200,986	195,003	204,524
Mass Transit										
StarTran Ridership (thousands)	1,935	1,810	1,790	1,975	1,871	1,826	1,649	1,553	1,529	1,581
Wastewater										
Number of Consumers	78,811	78,376	77,613	77,174	76,458	75,573	74,326	72,753	70,651	69,292
Water										
Number of Consumers	79,184	78,740	77,973	77,532	76,816	75,919	74,649	73,059	72,260	69,704
Average Daily Consumption (thousand gallons)	32,017	31,064	32,716	32,832	35,057	38,425	37,867	35,141	37,520	40,091
Electric System										
Number of Consumers	128,373	129,322	128,115	126,978	124,878	123,376	121,508	119,456	116,974	114,388

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

Sources: Various City Departments

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

Function	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Public Safety										
Police Stations	3	3	3	3	3	2	2	2	2	2
Fire Stations	14	14	14	14	14	14	14	14	14	14
Ambulances	11	10	11	11	11	11	11	11	11	11
Streets and Highways										
Lane Miles of Streets ¹	2,757	2,732	2,713	2,677	2,641	2,450	2,420	2,818	2,791	2,729
Streetlights	29,040	28,928	28,412	28,223	27,923	27,519	26,654	25,973	25,196	24,677
Culture and Recreation										
Parks Acreage	6,503	6,503	6,503	7,124	6,114	6,114	6,748	5,891	5,779	5,455
Parks	141	141	141	125	123	122	116	114	112	105
Playgrounds	84	84	85	85	85	85	83	86	85	81
Swimming Pools (Public)	9	9	9	10	11	11	11	11	11	11
Golf Courses (Public)	5	5	5	5	5	5	5	5	5	5
Trail Miles	128	128	128	128	128	122	99	84	83	80
Recreation Centers	8	8	7	7	8	8	8	8	8	8
Libraries	8	8	8	8	8	8	8	8	8	8
Mass Transit										
Buses and Handivans	71	70	70	69	69	69	69	66	66	65
Wastewater										
Miles of Wastewater Mains	1,017	1,015	1,010	1,006	995	978	960	935	909	875
Water										
Miles of Water Mains	1,243	1,237	1,230	1,213	1,201	1,183	1,164	1,132	1,104	1,085

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

¹ In 2005, the qualifications for Lane Miles of Streets were reassessed.

Sources: Various City Departments