

MISCELLANEOUS BUDGETS

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

INDEX

	<u>PAGE NUMBER</u>
MISCELLANEOUS BUDGETS - EXPENDITURES SUMMARY	2
BOND STATEMENT	4
SCHEDULE OF PRINCIPAL PAYMENTS ON BONDED INDEBTEDNESS	6
SCHEDULE OF INTEREST PAYMENTS ON BONDED INDEBTEDNESS	7
GENERAL EXPENSE EXPENDITURE DETAIL	8
PERSHING AUDITORIUM BUDGET	10

**F.Y. 2011-12
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2009-10 ACTUAL EXPENDED	2010-11 BUDGET	2011-12 MAYOR RECOM.	2011-12 COUNCIL ADOPTED
ANTELOPE VALLEY BOND DEBT				
Debt Service	986,764	984,250	981,000	981,000
BOND INTEREST & REDEMPTION FUND*				
Debt Service	6,294,942	5,869,950	5,968,554	5,968,554
CASH RESERVE FUND				
Transfers				463,925
CONTINGENCY DIVISION/GENERAL FUND				
Services & Charges/Transfers		300,000	300,000	300,000
DEVELOPMENT SERVICE CENTER FUND				
Supplies	2,794			
Services & Charges	7,098			
Capital Outlay - Equipment	24,411			
Debt Service			56,309	56,309
	34,303	0	56,309	56,309
FAST FORWARD FUND				
Transfers				106,267
POLICE & FIRE PENSION FUNDS****				
Personnel				
Regular Salaries/Fringes	124,795	130,388	134,519	134,519
Pension Contribution (budgeted)	3,461,949	3,653,787	4,893,619	4,971,266
Supplies	3,274	3,500	3,500	3,500
Services & Charges	218,293	249,568	255,556	255,556
Capital Outlay	14,788			
	3,823,099	4,037,243	5,287,194	5,364,841
GENERAL EXPENSE DIVISION/GENERAL FUND				
Personnel	10,756,665	12,952,215	12,302,637	12,423,422
Supplies	1,642	2,000	2,000	2,000
Services & Charges	5,154,125	5,795,187	5,870,636	5,994,488
Capital Outlay	54,627	112,500	87,500	87,500
Transfers	340,000			
	16,307,059	18,861,902	18,262,773	18,507,410
GOLF BOND DEBT SERVICE				
Debt Service	379,214	379,800		
HEALTH CARE FUND				
Supplies	1,354	5,280	3,393	3,393
Services & Charges	243			
Capital Outlay-Equipment				
	1,597	5,280	3,393	3,393
HIGHWAY USER ALLOC. BONDS				
Debt Service	4,307,631	4,940,600	5,263,350	5,263,350
INTERFUND TRANSFERS DIVISION/GENERAL FUND				
Services & Charges				
Engineering Services	203,303	153,303		
Transfers				
City Match Federal Programs	33,151	34,728	54,714	54,714
City Share of Aging	2,223,821	2,264,262	2,214,007	2,214,007
City Share of Health	3,803,809	4,030,860	3,935,187	3,935,187
City Share of StarTran	4,961,422	5,330,123	5,789,217	5,789,217
City Share of Animal Control	499,364	532,736	657,805	657,805
City Share of Communication	2,198,335	2,421,415	2,474,803	2,474,803
City Share - WIA	79,149	90,780	88,008	88,008
City Share - Building & Safety	900,893	961,326	957,493	957,493
City Share - Auditorium	642,000	600,000	600,000	600,000
City Share - Snow Removal			2,697,309	1,949,309
Transfer to Cash Reserve Fund			500,000	
	15,545,247	16,419,533	19,968,543	18,720,543

**F.Y. 2011-12
MISCELLANEOUS BUDGETS
EXPENDITURE SUMMARY**

DIVISION/FUND	2009-10 ACTUAL EXPENDED	2010-11 BUDGET	2011-12 MAYOR RECOM.	2011-12 COUNCIL ADOPTED
KENO FUND				
Services & Charges	1,220,858	1,206,297	1,195,500	1,195,500
Debt Service	998,450			
Capital Outlay-Equipment	518,453			
Transfers	984,968	1,934,860	2,203,696	2,203,696
Total KENO	<u>3,722,729</u>	<u>3,141,157</u>	<u>3,399,196</u>	<u>3,399,196</u>
SOCIAL SECURITY FUND**				
Personnel				
Regular Salaries	112,987	115,404	127,641	127,641
Social Security	1,991,831	2,119,953	2,173,359	2,182,674.00
Services & Charges	105,094	120,412	142,984	142,984
	<u>2,209,912</u>	<u>2,355,769</u>	<u>2,443,984</u>	<u>2,453,299</u>
SPECIAL EVENTS DIVISION/GENERAL FUND				
Fourth of July				
Personnel	27,048		20,000	20,000
Supplies	765		1,000	1,000
Services & Charges	13,729		10,000	10,000
	<u>41,542</u>	<u>0</u>	<u>31,000</u>	<u>31,000</u>
Lincoln Marathon				
Personnel	18,098	18,000	18,000	18,000
Services & Charges	1,861	2,500	2,500	2,500
	<u>19,959</u>	<u>20,500</u>	<u>20,500</u>	<u>20,500</u>
Star City Holiday Parade				
Personnel	13,666			
Supplies	631			
Services & Charges	47,931			
	<u>62,228</u>	<u>0</u>	<u>0</u>	<u>0</u>
SPECIAL ASSESSMENTS REVOLVING FUND				
Debt Service			100,000	84,710
Transfers	301,729	3,758,342		
	<u>301,729</u>	<u>3,758,342</u>		
STREET LIGHT DIVISION/GENERAL FUND				
Services & Charges	1,816,939	1,850,600	100,000	1,877,108
Capital Outlay - Improvements	2,069,121	2,065,081	2,060,035	2,060,035
Debt Service	1,997,750	2,265,464	1,959,500	1,959,500
	<u>5,883,810</u>	<u>6,181,145</u>	<u>4,119,535</u>	<u>5,896,643</u>
TAX ALLOCATION PROJECTS DEBT SERVICE FUND				
Debt Service	1,518,336	1,615,387	1,867,315	1,867,315
	<u>1,518,336</u>	<u>1,615,387</u>	<u>1,867,315</u>	<u>1,867,315</u>
UNEMPLOYMENT COMPENSATION FUND***				
Personnel	29,327	95,000	95,000	95,000
	<u>29,327</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
WILLARD COMMUNITY CENTER				
Services & Charges	199			
	<u>199</u>			

* Existing balances will be used to fund \$522,772 of the Bond Interest & Redemption Fund budget.

** Existing balances will be used to fund \$107,599 of the Social Security Fund budget.

*** Existing balances will be used to fund the entire Unemployment Compensation Fund budget, as in prior years.

**** EMS Enterprise Fund will contribute \$276,779 to the City contribution to the Police & Pension Fund.

Revenue from 12b-1 rebates will fund \$24,000 for education expenses for Police & Fire Pension Committee members.

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2011

	<u>Dated</u>	<u>Amount</u>	<u>Average Interest Rate</u>	<u>How Due</u>	<u>Option</u>	<u>Interest Date</u>	<u>Outstanding</u>
GENERAL BONDS:							
Refunding Various Purpose	05/17/11	19,290,000	2.840005300	Ser. '11 to '22		S.A. J & D	19,290,000
Various Purpose 1999B	03/01/99	8,220,000	3.812267000	Ser. '99 to '11	07	S.A. O & A	260,000
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	3.522738800	Ser. '03 to '23	13	S.A. D & J	8,925,000
Storm Sewer	05/25/05	9,950,000	3.913154800	Ser. '05 to '25	15	S.A. J & D	7,660,000
Storm Sewer	06/27/07	8,295,000	4.829286800	Ser. '08 to '27	17	S.A. J & D	7,265,000
Storm Sewer	02/10/11	8,200,000	3.984647300	Ser. '13 to '30	21	S.A. J & D	8,200,000
Total General Bonds							<u>51,600,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	4.478572200	Ser. '04 to '23	14	S.A. M & N	31,965,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	4.131670900	Ser. '07 to '27	17	S.A. M & N	23,240,000
							<u>55,205,000</u>
Cert of Part. Refunding (Fire Trucks/911)	06/01/11	635,000	1.634848100	Ser. '12 to '16		S.A. M & S	635,000
Certificates of Participation (Fire Emerg Eq)	07/28/10	486,948	2.181975700	Ser. '11 to '17	16	S.A. M & S	417,384
							<u>1,052,384</u>
Cert. of Part. Refunding (Street Lights)	06/01/11	2,490,000	1.634848100	Ser. '12 to '16		S.A. M & S	2,490,000
Certificates of Participation (Street Lights) 20	03/28/07	5,500,000	3.695826900	Ser. '08 to '17	13	S.A. M & S	3,525,000
Certificates of Participation (Street Lights) 20	04/15/08	3,495,000	3.550960600	Ser. '08 to '18	14	S.A. M & S	2,505,000
Certificates of Participation (Street Lights) 20	04/15/09	2,500,000	2.918296700	Ser. '09 to '19	15	S.A. M & S	2,025,000
Certificates of Participation (Street Lights) 20	07/28/10	2,535,000	2.181975700	Ser. '11 to '20	16	S.A. M & N	2,280,000
Total Cert. Of Part. (St. Lights)							<u>12,825,000</u>
Special Assessments Revolving	08/15/11	1,200,000	5.000000000	Ser. '12 to '31	16	S.A. F & A	1,200,000
Total General Obligation Bonds							<u>121,882,384</u>
TAX ALLOCATION BONDS:							
Lincoln Mall Series 2004	04/06/04	1,035,000	2.712197900	Ser. '04 to '11	09	S.A. J & D	160,000
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	4.371299700	Ser. '04 to '15	11	S.A. J & D	2,880,000
Liberty Village	08/15/05	365,035	4.750000000	Ser. '06 to '18	Anytime	S.A. F & A	216,258
Thunderstone Series 2006	10/01/06	288,368	5.100000000	Ser. '08 to '15	Anytime	S.A. A & O	188,503
Verizon Series 2007	03/22/07	2,205,000	5.343609000	Ser. '09 to '18	12	S.A. M & N	1,845,000
48th & "O" St. - Southside Series 2007	06/01/07	585,815	5.240000000	Ser. '08 to '21	Anytime	S.A. J & D	561,508
NE Printers/LPD Station Series 2007	06/01/07	388,015	5.240000000	Ser. '07 to '20	Anytime	S.A. J & D	299,737
N. 48th Streetscape Series 2007	06/15/07	369,230	5.400000000	Ser. '07 to '14	Anytime	S.A. J & D	190,691
David Wood Series 2008	07/15/08	42,200	4.660000000	Ser. '10 to '21	Anytime	S.A. J & J	36,656
Salvation Army/The Option Series 2008	07/15/08	474,245	4.660000000	Ser. '09 to '27	Anytime	S.A. J & J	331,897
Turbine Flats	07/15/08	71,270	4.660000000	Ser. '10 to '22	Anytime	S.A. J & J	62,545
48th & "O" - North Side Series 2008	08/01/08	546,822	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	468,717
Washington Square Series 2008	08/01/08	200,000	4.610000000	Ser. '09 to '22	Anytime	S.A. F & A	170,120
Perot Series 2009	07/28/09	3,375,000	2.500-6.490	Ser. '11 to '23	Anytime	S.A. M & N	3,375,000
Lincoln Flats Series 2009	06/30/09	611,045	7.000000000	Ser. '11 to '23	Anytime	S.A. M & N	608,864
Sawmill Series 2011	04/01/11	263,000	3.990000000	Ser. '11 to '22	Anytime	S.A. A & O	263,000
Total Tax Allocation Bonds							<u>11,658,496</u>
REVENUE BONDS:							
Water Revenue	11/22/02	50,690,000	4.892638700	Ser. '02 to '22	12	S.A. F & A	15,470,000
Water Revenue	11/15/04	40,000,000	4.620058800	Ser. '04 to '25	14	S.A. F & A	33,030,000
Water Revenue	08/04/09	10,515,000	4.093633100	Ser. '12 to '29	19	S.A. F & A	10,515,000
Water Revenue	08/04/09	4,905,000	4.500000000	TEFN '30 to '34	19	S.A. F & A	4,905,000
Total Water Revenue Bonds							<u>63,920,000</u>
Sanitary Sewer Revenue and Refunding	07/16/03	55,000,000	4.426462400	Ser. '04 to '28	13	S.A. J & D	42,115,000
Sanitary Sewer Revenue	06/15/05	18,000,000	4.430278300	Ser. '06 to '30	16	S.A. J & D	15,000,000
Sanitary Sewer Revenue	04/04/07	20,460,000	4.326259600	Ser. '08 to '28	18	S.A. J & D	18,510,000
Total Sanitary Sewer Revenue Bonds							<u>75,625,000</u>

CITY OF LINCOLN, NEBRASKA
BOND STATEMENT
AUGUST 31, 2011

	<u>Dated</u>	<u>Amount</u>	<u>Average Interest Rate</u>	<u>How Due</u>	<u>Option</u>	<u>Interest Date</u>	<u>Outstanding</u>
Parking Revenue	12/18/01	4,360,000	4.783756400	Ser. '02 to '17	11	S.A. F & A	1,935,000
	12/18/01	1,640,000	4.783756400	Term '18 to '21	11	S.A. F & A	1,640,000
Parking Revenue	12/14/10	2,065,000	2.383545400	Ser. '11 to '14	NA	S.A. F & A	1,760,000
Parking Revenue	01/12/11	7,745,000	4.900219300	Ser. '15 to '24	21	S.A. F & A	7,745,000
	01/12/11	10,775,000	4.900219300	Term '25 to '31	21	S.A. F & A	10,775,000
Total Parking Revenue Bonds							<u>23,855,000</u>
Solid Waste Management Revenue	08/03/06	4,000,000	4.123951100	Ser. '07 to '21	14	S.A. F & A	3,020,000
Antelope Valley Project	02/27/02	11,080,000	4.499071430	Ser. '02 to '16	12	S.A. M & S	5,920,000
Antelope Valley Parks Project (KENO)	04/15/08	4,005,000	3.038596000	Ser. '08 to '12	NA	S.A. M & S	1,280,000
Cert. of Part. (Ambulance/Emerg Equip)	07/28/10	668,052	2.181975700	Ser. '11 to '17	16	S.A. M & S	572,616
Certificates of Participation (Experian)	11/03/10	7,780,000	2.974917600	Ser. '11 to '25	21	S.A. M & N	7,780,000
Electric Revenue & Refunding-Series 2002 (1993 Bonds Refund Portion)	10/01/02	127,830,000	3.404700000	Ser. '04 to '25	13	S.A. M & S	49,680,000
Electric Revenue & Refunding-Series 2002 (CP Retirement Portion)	10/01/02	20,360,000	4.734000000	Ser. '04 to '25	13	S.A. M & S	20,360,000
Electric Revenue & Refunding-Series 2003 (1993 Bonds Refund Portion)	10/01/03	30,725,000	3.395000000	Ser. '04 to '26	14	S.A. M & S	12,585,000
Electric Revenue & Refunding-Series 2003	10/01/03	62,320,000	4.870000000	Ser. '04 to '26	14	S.A. M & S	62,320,000
Electric Revenue & Refunding-Series 2003	10/01/03	33,265,000	4.900000000	Term 2028	14	S.A. M & S	33,265,000
Electric Revenue-Series 2005	10/01/05	61,290,000	4.736800000	Ser. '29 to '32	15	S.A. M & S	61,290,000
Electric Revenue-Series 2005	10/01/05	53,710,000	4.736800000	Term 2035	15	S.A. M & S	53,710,000
Electric Revenue-Series 2007A	05/15/07	18,745,000	4.568600000	Ser. '21 to '29	17	S.A. M & S	18,745,000
Electric Revenue-Series 2007A	05/15/07	81,850,000	4.736800000	Term '34 & '35	17	S.A. M & S	81,850,000
Electric Revenue-Series 2007B	05/15/07	164,485,000	4.089000000	Ser. '09 to '20	17	S.A. M & S	153,745,000
Total Electric Revenue Bonds							<u>547,550,000</u>
Total Revenue Bonds							<u>729,522,616</u>
GRAND TOTAL ALL BONDS							<u><u>863,063,496</u></u>

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

	Dated	Amount	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015	F.Y. 2016	F.Y. 2017
GENERAL BONDS:								
Various Purpose Refunding	05/17/11	19,290,000	410,000	2,170,000	2,185,000	2,210,000	2,235,000	2,335,000
Various Purpose 1999B	03/01/99	8,220,000	260,000					
Refunding 2003 & Storm Sewer Bonds	07/08/03	19,305,000	965,000	965,000	970,000	970,000	805,000	540,000
Storm Sewer	05/25/05	9,950,000	425,000	440,000	455,000	470,000	490,000	505,000
Storm Sewer	06/27/07	8,295,000	330,000	345,000	360,000	370,000	385,000	400,000
Storm Sewer	02/10/11	8,200,000		365,000	365,000	370,000	375,000	385,000
Total General Bonds			<u>2,390,000</u>	<u>4,285,000</u>	<u>4,335,000</u>	<u>4,390,000</u>	<u>4,290,000</u>	<u>4,165,000</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	35,000,000	1,810,000	1,900,000	1,995,000	2,100,000	2,210,000	2,330,000
Highway Alloc. Bonds Ser. 2006	11/15/06	27,000,000	1,085,000	1,125,000	1,165,000	1,210,000	1,250,000	1,300,000
Total Highway Alloc. Bonds			<u>2,895,000</u>	<u>3,025,000</u>	<u>3,160,000</u>	<u>3,310,000</u>	<u>3,460,000</u>	<u>3,630,000</u>
Cert. of Part. Refunding (Fire Trucks/911)	06/01/11	635,000			195,000	220,000	220,000	
Certificates of Participation (Fire Emerg Equip)	07/28/10	486,948	67,456	67,456	69,564	69,564	71,672	71,672
Total Cert. Of Participation (Fire)			<u>67,456</u>	<u>67,456</u>	<u>264,564</u>	<u>289,564</u>	<u>291,672</u>	<u>71,672</u>
Cert. of Part. Refunding (St. Lights)	06/01/11	2,490,000	215,000	585,000	565,000	560,000	565,000	
Certificates of Participation (St. Lights) 2007	03/28/07	5,500,000	535,000	555,000	575,000	595,000	620,000	645,000
Certificates of Participation (St. Lights) 2008	04/15/08	3,520,000	345,000	335,000	340,000	355,000	365,000	375,000
Certificates of Participation (St. Lights) 2009	05/06/09	2,500,000	235,000	240,000	245,000	250,000	255,000	260,000
Certificates of Participation (St. Lights) 2010A	07/28/10	2,535,000	240,000	240,000	245,000	245,000	250,000	255,000
Total Cert. Of Participation (St. Lights)			<u>1,570,000</u>	<u>1,955,000</u>	<u>1,970,000</u>	<u>2,005,000</u>	<u>2,055,000</u>	<u>1,535,000</u>
Special Assessments Revolving	08/15/11	1,200,000	50,000	50,000	50,000	50,000	50,000	50,000
Total General Obligation Bonds			<u>6,972,456</u>	<u>9,382,456</u>	<u>9,779,564</u>	<u>10,044,564</u>	<u>10,146,672</u>	<u>9,451,672</u>
TAX ALLOCATION BONDS:								
Lincoln Mall Series 2004	04/06/04	1,035,000	160,000					
Multi-Plex/Old Federal Bldg. Series 2004	04/07/04	5,500,000	465,000	485,000	515,000	540,000	875,000	
Liberty Village	08/15/05	365,035	29,131	30,531	31,998	33,536	35,148	36,838
Thunderstone Series 2006	10/01/06	288,368	31,576	33,207	34,923	36,726	38,623	13,448
Verizon Series 2007	03/22/07	2,205,000	190,000	200,000	210,000	225,000	235,000	250,000
48th & "O" St - South Side Series 2007	06/01/07	585,815	11,750	14,452	17,401	20,615	24,115	27,922
NE Printers/LPD Station	06/01/07	388,015	25,074	26,406	27,808	29,284	30,838	32,476
N. 48th Streetscape	06/01/07	369,230	50,905	53,690	56,629	59,466		
David Wood Series 2008	07/15/08	42,200	2,970	3,110	3,256	3,410	3,571	3,739
Salvation Army/The Option Series 2008	07/15/08	474,245	51,991	54,442	57,009	59,697	62,511	46,248
Turbine Flats Series 2008	07/15/08	71,270	4,673	4,893	5,124	5,366	5,619	5,884
48th & "O" Northside Series 2008	08/01/08	546,822	33,821	35,398	37,048	38,776	40,584	42,477
Washington Square Series 2008	08/01/08	200,000	12,938	13,542	14,173	14,834	15,526	16,250
Perot Series 2009	07/28/09	3,375,000	200,000	205,000	210,000	220,000	230,000	240,000
Lincoln Flats Series 2009	06/30/09	611,045	11,781	23,655	29,679	33,063	36,709	40,632
Sawmill Series 2011	04/01/11	263,000	19,035	19,803	20,600	21,431	22,294	23,193
Total Tax Allocation Bonds			<u>1,300,645</u>	<u>1,203,129</u>	<u>1,270,648</u>	<u>1,311,204</u>	<u>1,655,538</u>	<u>779,107</u>
REVENUE BONDS:								
Water Revenue	11/22/02	50,690,000	3,560,000	960,000	1,000,000	1,045,000	1,095,000	1,150,000
Water Revenue	11/15/04	40,000,000	1,820,000	1,885,000	1,950,000	2,020,000	2,095,000	2,175,000
Water Revenue	08/14/09	10,515,000		465,000	475,000	490,000	500,000	520,000
Water Revenue	08/14/09	4,805,000						
Total Water Revenue Bonds			<u>5,380,000</u>	<u>3,310,000</u>	<u>3,425,000</u>	<u>3,555,000</u>	<u>3,690,000</u>	<u>3,845,000</u>
Sanitary Sewer Revenue and Refunding	07/16/03	55,000,000	1,770,000	1,825,000	1,890,000	1,960,000	2,035,000	2,115,000
Sanitary Sewer Revenue	06/15/05	18,000,000	540,000	560,000	580,000	605,000	625,000	650,000
Sanitary Sewer Revenue	04/04/07	20,460,000	570,000	595,000	615,000	640,000	665,000	695,000
Total Sanitary Sewer Revenue Bonds			<u>2,880,000</u>	<u>2,980,000</u>	<u>3,085,000</u>	<u>3,205,000</u>	<u>3,325,000</u>	<u>3,460,000</u>
Parking Revenue	12/18/01	4,360,000	285,000	300,000	315,000	330,000	345,000	360,000
	12/18/01	1,640,000						
Parking Revenue	12/14/10	2,065,000	575,000	585,000	600,000			
Parking Revenue	01/12/11	7,745,000				545,000	555,000	575,000
Total Parking Revenue Bonds			<u>860,000</u>	<u>885,000</u>	<u>915,000</u>	<u>875,000</u>	<u>900,000</u>	<u>935,000</u>
Solid Waste Management Revenue	08/03/06	4,000,000	220,000	225,000	235,000	245,000	255,000	270,000
Antelope Valley Parks Project	04/15/08	4,000,000	1,280,000					
Antelope Valley Project	02/27/02	11,800,000	710,000	740,000	780,000	815,000	855,000	2,020,000
Certificates of Participation (Ambulances/Emer Eq)	07/28/10	668,052	92,544	92,544	95,436	95,436	98,328	98,328
Certificates of Participation (Experian Bldg)	11/03/10	7,780,000		495,000	500,000	505,000	510,000	520,000
Electric System Revenue-Series A	02/15/98	45,560,000						
Electric Revenue & Refunding-Series 2002	10/01/02	148,190,000	11,620,000	12,000,000	12,575,000	13,510,000	11,595,000	
Electric Revenue & Refunding-Series 2003	10/01/03	126,310,000	3,295,000	3,405,000	3,570,000	3,830,000	1,780,000	
Electric Revenue-Series 2005	10/01/05	115,000						
Electric Revenue-Series 2007A	05/15/07	100,595,000						
Electric Revenue-Series 2007B	05/15/07	164,485,000	3,765,000	4,205,000	4,450,000	4,280,000	9,300,000	23,800,000
Total Electric Revenue Bonds			<u>18,680,000</u>	<u>19,610,000</u>	<u>20,595,000</u>	<u>21,620,000</u>	<u>22,675,000</u>	<u>23,800,000</u>
Total Revenue Bonds			<u>30,102,544</u>	<u>28,337,544</u>	<u>29,630,436</u>	<u>30,915,436</u>	<u>32,308,328</u>	<u>34,948,328</u>
GRAND TOTAL ALL BONDS			<u>38,375,645</u>	<u>38,923,129</u>	<u>40,680,648</u>	<u>42,271,204</u>	<u>44,110,538</u>	<u>45,179,107</u>

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

	<u>Dated</u>	<u>F.Y. 2012</u>	<u>F.Y. 2013</u>	<u>F.Y. 2014</u>	<u>F.Y. 2015</u>	<u>F.Y. 2016</u>	<u>F.Y. 2017</u>
GENERAL BONDS:							
Various Purpose Refunding	05/17/11	443,758	458,625	436,850	409,350	350,075	284,025
Various Purpose 1999B	03/01/99	5,525					
Refunding 2003 & Storm Sewer Bonds	07/08/03	324,143	295,193	265,278	233,753	200,288	171,107
Storm Sewer	05/25/05	297,438	282,562	267,163	251,238	234,200	216,315
Storm Sewer	06/27/07	353,250	336,750	319,500	301,500	283,000	263,750
Storm Sewer	02/10/11	398,085	304,269	296,969	289,669	278,569	267,319
Total General Bonds		<u>1,822,199</u>	<u>1,677,399</u>	<u>1,585,760</u>	<u>1,485,510</u>	<u>1,346,132</u>	<u>1,202,516</u>
Highway Alloc. Bonds Ser. 2004	03/03/04	1,411,038	1,318,288	1,220,913	1,118,538	1,010,788	906,025
Highway Alloc. Bonds Ser. 2006	11/15/06	957,269	913,869	868,869	822,269	773,869	723,869
		<u>2,368,307</u>	<u>2,232,157</u>	<u>2,089,782</u>	<u>1,940,807</u>	<u>1,784,657</u>	<u>1,629,894</u>
Cert. of Part. Refunding (Fire/Trucks/911)	06/01/11	8,499	10,773	10,773	8,140	4,400	
Certificates of Participation (Fire/Emer Eq)	07/28/10	6,458	5,952	5,278	4,408	3,225	1,720
		<u>14,957</u>	<u>16,725</u>	<u>16,051</u>	<u>12,548</u>	<u>7,625</u>	<u>1,720</u>
Cert. of Part. Refunding (Street Lights)	06/01/11	27,443	33,713	28,448	20,820	11,300	
Certificates of Participation (Street Lights) 2007	03/28/07	130,825	111,431	91,313	69,750	47,438	24,188
Certificates of Participation (Street Lights) 2008	04/15/08	89,150	78,800	67,075	56,875	39,125	27,263
Certificates of Participation (Street Lights) 2009	04/15/09	56,706	51,125	45,425	39,300	33,050	26,038
Certificates of Participation (Street Lights) 2010A	07/28/10	45,368	43,568	41,168	38,105	33,940	28,690
Total Cert. Of Participation (St. Lights)		<u>349,492</u>	<u>318,637</u>	<u>273,429</u>	<u>224,850</u>	<u>164,853</u>	<u>106,179</u>
Special Assessments Revolving	08/15/11	34,706	34,798	34,498	34,098	33,598	32,898
Total General Obligation Bonds		<u>4,589,661</u>	<u>4,279,716</u>	<u>3,999,520</u>	<u>3,697,813</u>	<u>3,336,865</u>	<u>2,973,207</u>
TAX ALLOCATION BONDS:							
Lincoln Mall Series 2004	04/07/04	2,560					
Multi-Plex/Old Federal Building Series 2004	04/07/04	123,678	102,768	79,753	54,825	21,000	
Liberty Village	08/15/05	9,930	8,530	7,063	5,525	3,913	2,224
Thunderstone Series 2006	10/01/06	9,216	7,585	5,870	4,066	2,169	343
Verizon Series 2007	03/22/07	93,395	83,400	72,790	61,424	49,290	36,313
48th & "O" St. - South Side	06/01/07	29,284	28,634	27,839	26,887	25,762	24,450
NE Printers/LPD Station	06/01/07	15,382	14,051	12,649	11,173	9,618	7,981
N. 48th Streetscape	06/01/07	9,619	6,833	3,895	795		
David Wood Series 2008	07/15/08	1,674	1,534	1,387	1,234	1,073	905
Salvation Army/The Option Series 2008	07/15/08	14,868	12,417	9,850	7,163	4,348	1,401
Turbine Flats Series 2008	07/15/08	2,861	2,641	2,410	2,168	1,915	1,651
48th & "O" - North Side Series 2008	08/01/08	21,223	19,645	17,995	16,267	14,459	12,567
Washington Square Series 2008	08/01/08	7,695	7,092	6,460	5,799	5,108	4,384
Perot Series 2009	07/25/09	172,438	166,606	159,338	150,725	140,588	129,125
Lincoln Flats Series 2009	06/30/09	42,541	41,451	39,640	37,505	35,128	32,491
Sawmill Series 2011	04/01/11	10,306	9,539	8,741	7,910	7,047	6,148
Total Tax Allocation Bonds		<u>566,670</u>	<u>512,726</u>	<u>455,680</u>	<u>393,466</u>	<u>321,418</u>	<u>259,983</u>
REVENUE BONDS:							
Water Revenue	11/22/02	743,703	577,327	539,888	494,888	445,250	390,500
Water Revenue	11/15/04	1,571,606	1,480,606	1,386,356	1,288,856	1,187,856	1,083,106
Water Revenue	08/04/09	589,331	589,331	580,031	570,531	558,281	545,781
Water Revenue	08/04/09						
Total Water Revenue Bonds		<u>2,904,640</u>	<u>2,647,264</u>	<u>2,506,275</u>	<u>2,354,275</u>	<u>2,191,387</u>	<u>2,019,387</u>
Sanitary Sewer Revenue and Refunding	07/16/03	2,043,344	1,976,969	1,903,969	1,809,469	1,711,469	1,609,719
Sanitary Sewer Revenue	06/15/05	670,363	643,362	615,363	586,363	556,113	531,113
Sanitary Sewer Revenue	04/04/07	790,488	767,688	743,888	719,288	693,688	667,088
Total Sanitary Sewer Revenue Bonds		<u>3,504,195</u>	<u>3,388,019</u>	<u>3,263,220</u>	<u>3,115,120</u>	<u>2,961,270</u>	<u>2,807,920</u>
Parking Revenue	12/18/01	175,438	162,612	149,113	134,544	118,869	102,050
	12/18/01						
Parking Revenue	12/14/10	40,325	30,263	17,100			
Parking Revenue	01/12/11	862,925	862,925	862,925	862,925	852,025	838,150
	01/12/11						
Total Parking Revenue Bonds		<u>1,078,688</u>	<u>1,055,800</u>	<u>1,029,138</u>	<u>997,469</u>	<u>970,894</u>	<u>940,200</u>
Solid Waste Management Revenue	08/03/06	124,025	115,225	106,225	96,825	87,025	76,825
Antelope Valley Parks Project	04/15/08	38,400					
Antelope Valley Project	02/27/02	270,980	237,925	199,925	162,088	122,375	50,500
Certificates of Participation (Ambulances/Emerg Equip)	07/28/10	8,860	8,166	7,240	6,048	4,425	2,360
Certificates of Participation (Experian Bldg)	11/03/10	210,709	205,759	195,809	185,759	175,609	165,309
Electric Revenue & Refunding-Series 2002	10/01/02	4,083,000	3,502,000	2,902,000	2,273,000	1,598,000	1,018,000
Electric Revenue & Refunding-Series 2003	10/01/03	5,361,000	5,196,000	5,026,000	4,847,000	4,685,000	4,605,000
Electric Revenue-Series 2005	10/01/05	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000	5,616,000
Electric Revenue-Series 2007A	05/15/07	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000	4,549,000
Electric Revenue-Series 2007B	05/15/07	7,659,000	7,470,000	7,260,000	7,038,000	6,824,000	6,359,000
Total Electric Revenue Bonds		<u>27,268,000</u>	<u>26,333,000</u>	<u>25,353,000</u>	<u>24,323,000</u>	<u>23,272,000</u>	<u>22,147,000</u>
Total Revenue Bonds		<u>35,408,497</u>	<u>33,991,158</u>	<u>32,660,832</u>	<u>31,240,584</u>	<u>29,784,985</u>	<u>28,209,501</u>
GRAND TOTAL ALL BONDS		<u>40,564,828</u>	<u>38,783,600</u>	<u>37,116,032</u>	<u>35,331,863</u>	<u>33,443,268</u>	<u>31,442,691</u>

**F.Y. 2011-12
GENERAL EXPENSE
EXPENDITURE SUMMARY**

	<u>ACTUAL</u> <u>2009-10</u>	<u>BUDGET</u> <u>2010-11</u>	<u>MAYOR</u> <u>RECOM.</u> <u>2011-12</u>	<u>COUNCIL</u> <u>ADOPTED</u> <u>2011-12</u>
PERSONNEL				
Health & Accident Insurance	7,644,535	7,969,420	8,495,625	8,592,068
Dental Insurance	488,615	515,740	553,603	561,131
Life Insurance	73,049	78,538	87,610	88,762
StarTran Passports	1,913	7,200	7,200	7,200
Retirement (net after forfeitures)	1,938,232	2,050,068	2,068,480	2,068,542
Employee Assistance Program	34,959	44,700	44,700	44,700
Future Labor Settlements		1,695,456	471,978	471,978
Post Employment Health Plan	575,362	591,093	572,159	587,759
Deferred Compensation			1,282	1,282
SUBTOTAL PERSONNEL	<u>10,756,665</u>	<u>12,952,215</u>	<u>12,302,637</u>	<u>12,423,422</u>
SUPPLIES				
Other Operating Supplies	1,642	2,000	2,000	2,000
SUBTOTAL SUPPLIES	<u>1,642</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
OTHER SERVICES & CHARGES				
Miscellaneous Contractual	62,378	186,000	186,300	186,300
Auditing Service	103,350	108,900	141,000	141,000
Consultant Services	78,886	85,000	85,000	85,000
Data Processing Service	254,986	354,000	450,808	450,808
Data Processing Systems Development	552,107	623,164	734,117	734,117
Data Processing - CJIS	25,700	33,200	43,875	43,875
Delivery Service	2,640	2,900	2,900	2,900
Demolition of Bldgs.	36	30,000	30,000	30,000
Legal Services	13,159			
Lobbyist Service	36,724	60,000	80,000	80,000
Shared Services - Corrections	334,358	500,000	475,000	475,000
Shared Services - Human Services Admin.	127,349	136,190	139,100	138,091
Shared Services - Civil Defense	227,807	197,713	201,668	191,388
Shared Services - Pre-trial Diversion	35,000	35,000	35,700	35,000
Shared Services - Public Defender	186,550	195,878	220,672	220,672
Asian Community & Cultural Center	10,000	10,000		
Cornhusker Place	284,600	284,600	294,600	294,600
CSI (Com. Serv. Initiative) Lincoln	45,000			
El Centro de las Am	10,000	20,000	10,000	10,000
Family Service Assoc.		100,000	210,000	210,000
Family Violence Council	26,259	15,000	10,000	10,000
Fresh Start	12,500			
Heartland Big Brothers				
Indian Center	5,000	10,000		
Lighthouse	25,000	15,000	10,000	10,000
Lincoln Arts Council	41,187	47,140	49,497	49,497
Lincoln-Lanc. Council on Alcohol & Drugs	37,000			
Lincoln Literacy	10,000	10,000		
Madonna Transportation Program	26,000			
Malone Community Center	35,000	20,000		
Matt Talbot	15,000	20,000	20,000	20,000
People's City Mission			35,000	35,000
St. Monica's				
Human Serv. Fed.	10,000	30,000	15,000	15,000
Voices of Hope	22,500	45,000	35,000	35,000
Friendship Home	189,362	170,000	150,000	150,000
YWCA		30,000	30,000	30,000
Cornhusker State Games/Nebr. Sports Council	10,000	10,000	10,000	10,000

**F.Y. 2011-12
GENERAL EXPENSE
EXPENDITURE SUMMARY**

	ACTUAL 2009-10	BUDGET 2010-11	MAYOR RECOM. 2011-12	COUNCIL ADOPTED 2011-12
Miscellaneous Subgrantees		65,000	73,000	73,000
United Way of Lincoln	7,500			
Youth Assessment Center		50,000	50,000	50,000
City-wide Payroll System	79,418	56,000	59,610	59,610
Oracle Financial System Development	186,830	218,000	242,225	242,225
Interpreters	1,020			
Shared Services - Case Mgmt.	36,420	43,177	44,041	44,041
Shared Services - Youth Pre-Trial Diversion	35,000	35,000	35,700	35,700
Web Development	1,650	35,000		
State Fair Subsidy	141,292			
Municipal Band Concerts	9,000			
School Age Programs	110,000	110,000	80,000	80,000
Meals & Parking	25			
Printing	12,546	11,000	12,000	12,000
Graphics/Design	540			
Video Services	3,600			
Property	4,454	4,217	3,256	3,256
Electricity	5,485	6,000	6,000	6,000
Telephone	1,528	3,000	3,000	3,000
Water	5,479	6,000	6,000	6,000
City Share of Lincoln Ctr. Maint.	249,377	280,508	280,508	280,508
Equipment Maintenance Contracts	607	600	600	600
Minor Bldg. Imp. (Bldg. Com. Maint.)	303,500	303,500	367,659	303,500
Other Equipment Maintenance and Repair	18,783	25,000	25,000	25,000
Problem Resolution Team	539	10,000	10,000	10,000
Graffiti Abatement	23,502	25,000	25,000	25,000
Rent of Bldgs. & Lots			200	200
Advertising		2,500	2,500	2,500
Committee Expense		1,000	1,000	1,000
Election Expense	52,247	210,000	55,000	55,000
LPED/roller skating promotion	639,353	500,000	370,000	570,000
Court & Litigation Costs	84,882	110,000	110,000	110,000
Memberships & Subscriptions	71,414	80,000	80,000	80,000
Public Relations		2,000	2,000	2,000
Reimbursements	39,940			
Fees Paid to State of Nebraska	97		100	100
Charge Card Fees	8,382	10,000	13,000	13,000
Presentation/Training Materials		4,000	4,000	4,000
Witness Fees	8,246	12,000	12,000	12,000
Building/Miscellaneous Permits	8,636	9,000	9,000	9,000
Property Taxes	520	3,000	3,000	3,000
Impact Fee (Low Income)	146,875	120,000	120,000	120,000
Impact Fee (Economic. Dev.)		60,000	60,000	60,000
SUBTOTAL OTHER SER. & CHARGES	5,154,125	5,795,187	5,870,636	5,994,488
CAPITAL OUTLAY-EQUIPMENT				
Data Processing Equipment	52,589	62,500	62,500	62,500
SUBTOTAL-EQUIPMENT	52,589	62,500	62,500	62,500
CAPITAL OUTLAY-IMPROVEMENTS				
	2,038	50,000	25,000	25,000
TRANSFERS				
	340,000			
GRAND TOTAL	16,307,059	18,861,902	18,262,773	18,507,410

PERSHING CENTER
 OPERATING BUDGET
 REFLECTS OPTIMAL EVENT BOOKING REQUIRED
 TO REACH CITY OF LINCOLN SUBSIDY AMOUNT
 FOR THE FISCAL YEAR 2011-2012

Event Income	
Direct Event Income	
Rental Income	384,560
Service Income	597,300
Service Expenses	<u>(845,232)</u>
Total Direct Event Income	<u>136,628</u>
Ancillary Income	
F & B Concessions	496,873
F & B Catering	18,989
Novelty Sales	<u>35,625</u>
Total Ancillary Income	<u>551,486</u>
Other Event Income	
Ticket Rebates (Per Event)	76,540
Facility Fees	<u>69,773</u>
Total Other Event Income	<u>146,313</u>
Total Event Income	<u>834,428</u>
Other Operating Income	<u>59,700</u>
Adjusted Gross Income	<u>894,128</u>
Operating Expenses	
Employee Salaries and Wages	943,653
Benefits	248,241
Less: Event Labor Allocations	<u>(330,780)</u>
Net Employee Wages and Benefits	861,114
Contracted Services	1,100
General and Administrative	46,510
Operations	20,500
Repair & Maintenance	39,300
Supplies	43,500
Insurance	70,000
Utilities	223,500
Other	2,377
SMG Management Fees	116,000
Equipment/Marketing Fund Transfer	<u>70,227</u>
Total Operating Expenses	1,494,127
Adjusted Net Income (Loss)	<u>(600,000)</u>
City of Lincoln Subsidy	<u>600,000</u>
Net Income (Loss)	<u>0</u>