



CITY OF LINCOLN, NEBRASKA

THE CITY OF LINCOLN

General

Lincoln, the capital of Nebraska, is located in southeastern Nebraska near the center of population of the state. The City was originally incorporated in 1869. It is approximately midway between Chicago and Denver. It has an area of 100 square miles, and in its growth and development has annexed five other municipalities so that the City includes most of the urban area of Lancaster County. It enjoys a unique position in Nebraska as the center of the state governmental and educational activities.

Population

The 1980 population of the City was 171,932; the 1990 population was 191,972; the 2000 population was 225,588; and the 2010 population was 258,379, a 14.5 percent increase over the 2000 count. The 2010 count represents 90.5 percent of the population of Lancaster County, the county in which the City is located. The estimated 2025 population is 300,619.

City Government

The City, operating under a home rule charter, has a mayor-council form of government with an elected full-time chief executive, the Mayor, and an elected legislative body, the Council, composed of seven members. Three are elected at large and four by district on a nonpartisan basis for a term of four years. The administration of City government is performed under the direction of the Mayor by administrative departments.

City government has a broad range of responsibilities, including electric, water, and sanitary sewer systems, and an impressive park and playground system of over 7,500 acres maintained for public use, nine public swimming pools, and five public golf courses. The City has cooperated actively with the county government in several joint governmental buildings, and in other specific areas of responsibility, including health, planning, civil defense, data processing, tax collection, parks, and jail facilities. There are cooperative agreements with the United States government on parks and flood control, with the University of Nebraska on planning and property transfer, with the area Watershed District on flood control, and with the Lincoln School District on recreation.

Transportation

The Lincoln metropolitan area is served by Interstate 80, and U.S. Highways 2, 6, 34, and 77.

Lincoln is served by two commercial airports with daily shuttle service available between locations. The Lincoln Municipal Airport is located less than 4 miles from downtown and has daily departures to Chicago and Denver. Eppley Airfield, located in east Omaha, is 50 miles from downtown Lincoln and offers service from numerous airlines. Together the two airports offer more than 100 arrivals and departures daily. The Lincoln Municipal Airport also offers General Aviation services. The General Aviation runway is 8,649 feet long, and the runway is lit dusk to dawn.

Railroad transportation facilities include those of Burlington Northern/Santa Fe and Union Pacific, both maintaining yards in Lincoln. AMTRAK provides daily passenger and package express services. Ground transportation is furnished by Greyhound/Black Hills Stage Lines, multiple taxi companies, ride-sharing and local StarTran bus services.

The mean commute time in Lincoln is 19 minutes and nearly 16 percent of area commuters spend less than 10 minutes on the road.

Government Center

The State Capitol, an architectural achievement located in Lincoln, is considered one of the most impressive in all the 50 states. Other state governmental facilities in the City include the Nebraska Educational Telecommunications facility, the Nebraska Game and Parks Commission headquarters, the Lincoln Regional Center (state hospital), and the Nebraska Penal Complex.

Federal agencies in Lincoln include regional offices of the U.S. Department of Agriculture, the Immigration & Naturalization Service and the Veterans Benefits Administration, as well as the state offices of other federal agencies. There is also a U.S. Veterans Medical Facility.

Lancaster County offices are also located in Lincoln, the county seat.

Education

The University of Nebraska-Lincoln, with approximately 23,952 students, Nebraska Wesleyan University, with approximately 1,650 students, Union College, with approximately 748 students, Bryan College of Health Sciences with approximately 746 students, and Southeast Community College, with approximately 10,500 students and a number of facilities for both full-time and part-time occupational training, are located in the City of Lincoln. The City's modern and progressive school system, with an enrollment of over 41,900 is served by 8 high schools, 12 middle schools, and 41 elementary schools. Lincoln is home to several private and parochial schools. Lincoln's private school offerings range from pre-K to high school institutions. Affiliations include Roman Catholic, Lutheran, Seven-Day Adventist, and nondenominational Christians.

Building Permits and Property Values

**PROPERTY VALUE AND CONSTRUCTION
LAST TEN YEARS**

FISCAL YEAR	COMMERCIAL ¹ CONSTRUCTION		RESIDENTIAL ¹ CONSTRUCTION		PROPERTY VALUE ²		TOTALS
	# PERMITS	VALUE	# PERMITS	VALUE	COMMERCIAL	RESIDENTIAL	
2025	690	\$ 1,015,522,230	2,770	\$ 386,661,620	\$ 10,195,510,442	\$ 23,967,989,200	\$ 34,163,499,642
2024	742	636,244,378	2,686	316,842,246	9,842,910,177	23,111,575,367	32,954,485,544
2023	765	590,716,690	2,270	190,138,477	8,218,611,787	18,522,976,666	26,741,588,453
2022	1,053	970,120,929	2,926	243,406,740	8,028,196,147	18,524,321,766	26,552,517,913
2021	1,153	539,318,764	2,621	510,465,764	6,775,086,845	16,151,804,023	22,926,890,868
2020	852	278,467,784	2,128	404,061,832	6,349,850,359	15,805,225,977	22,155,076,336
2019	986	585,746,852	2,380	292,365,215	6,278,422,408	14,354,319,521	20,632,741,929
2018	1,036	308,714,552	3,014	352,657,602	5,582,574,159	13,997,042,582	19,579,616,741
2017	1,007	441,939,943	3,036	280,532,269	5,443,342,291	12,573,902,552	18,017,244,843
2016	1,038	285,396,259	2,891	248,194,698	5,264,621,434	12,353,764,148	17,618,385,582

¹ City of Lincoln, Building and Safety Department.

² Lancaster County Assessor.

Police and Fire Protection

Lincoln has sixteen fire stations manned by 324 firefighters and four police stations with 351 police officers.

City Employee Information

The City of Lincoln negotiates with six labor unions: the Lincoln Police Union (LPU) representing police officers; the International Association of Firefighters (IAFF) representing firefighters, the Amalgamated Transit Union (ATU) representing transit workers, the Public Association of Government Employees (PAGE) representing labor, trades, and clerical personnel, the Lincoln City Employees Association (LCEA) representing supervisory, highly technical, and professional personnel, and the Lincoln M Class Employees Association (LMCEA) representing upper management, administration and professional personnel. For the 2025-2026 fiscal year, contracts have been signed with all our unions. IAFF, PAGE and LCEA contracts will expire at the end of August 2026. The LMCEA and ATU contracts will expire at the end of August 2027. The LPU contract will expire at the end of August 2028.

Since the inception of labor contracts in 1970, the City of Lincoln has been able to handle its labor relations in such a manner as to avoid interruptions, although it has been necessary to use the facilities of the Nebraska Commission of Industrial Relations on issues involving the International Association of Firefighters, International Brotherhood of Police Officers, and the Public Association of Government Employees.

SELECTED ECONOMIC INDICATORS

LINCOLN (LANCASTER COUNTY) NONAGRICULTURAL WAGE AND SALARY EMPLOYMENT

	MAY 31, 2024		NOVEMBER 30, 2025	
	Number Employed	Percent of Total	Number Employed	Percent of Total
Industry Manufacturing:				
Durable Goods	9,115	4.5	8,768	4.4
Nondurable Goods	5,439	2.7	5,443	2.7
Total Industry Manufacturing	14,554	7.2	14,211	7.1
Nonmanufacturing:				
Natural Resource & Construction	11,443	5.7	11,391	5.7
Transportation, Warehousing & Utilities	10,055	5.0	10,114	5.1
Wholesale Trade	4,237	2.1	4,150	2.1
Retail Trade	17,875	8.9	18,309	9.2
Information	3,921	1.9	3,848	1.9
Finance, Insurance & Real Estate	10,458	5.2	10,376	5.2
Services (except domestic)	84,342	42.0	83,158	41.4
Government	44,354	22.0	44,624	22.3
Total Nonmanufacturing	186,685	92.8	185,970	92.9
TOTAL	201,239	100.0	200,181	100.0

Lincoln is proud to have some of the nation's leading industrial companies as local employers, including Tank Holding Corp. (AKA Snyder Industry), Lincoln Industries, Continental ContiTech, BNSF Railway, Archer-Daniels-Midlands Company, Kawasaki Motors Corporation USA, and Schneider Electric.

As of December 2025, the unemployment rate in Lincoln was 2.8%, among the lowest unemployment rates in the United States.

LINCOLN LABOR FORCE DATA 2025-2016 (For the Calendar Year Indicated)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Civilian Labor Force	201,236	193,946	189,774	189,969	188,166	188,745	186,998	184,089	178,854	177,616
Unemployment	5,639	4,610	3,900	4,066	3,023	5,451	4,385	4,574	4,661	4,920
Percent of Labor Force	2.8	2.4	2.1	2.1	1.6	2.9	2.3	2.5	2.6	2.8
Employment ¹	195,597	189,336	185,874	185,903	185,143	183,294	182,613	179,515	174,193	172,696

STATE OF NEBRASKA

Percent of Labor Force										
Unemployment ¹	3.0	2.6	2.5	2.6	1.8	2.8	2.7	2.8	2.9	3.1

Source: State of Nebraska, Department of Labor

¹ 2025 Preliminary

**LINCOLN PRINCIPAL EMPLOYERS
CURRENT YEAR**

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
State of Nebraska	5000-7500	1	3.96 %
Lincoln Public Schools	5000-7500	2	3.96
University of Nebraska-Lincoln	5000-7500	3	3.96
Bryan Health	2500-4999	5	2.64
Nelnet Diversified Services	2500-4999	4	2.64
US Government	2500-4999	6	2.64
B&R Stores	2500-4999	7	1.32
City of Lincoln	2500-4999	8	2.64
Kawasaki Motors Mfg Corp.	1000-2499	9	2.64
Saint Elizabeth Regional Medical Center	1000-2499	10	1.32
 Total			 <u>27.72 %</u>

**DEMOGRAPHIC STATISTICS
LAST TEN YEARS**

<u>Year</u>	<u>Population¹</u>	<u>Per Capita Personal Income²</u>	<u>School Enrollment³</u>
2025	300,619	\$	41,940
2024	294,757	68,273	42,282
2023	292,627	60,030	41,850
2022	292,657	60,299	41,784
2021	291,082	56,887	41,747
2020	289,102	53,057	41,674
2019	287,401	50,833	42,258
2018	284,736	49,886	42,020
2017	280,364	46,924	41,737
2016	277,348	45,511	40,109

Sources:

¹ U.S. Bureau of the Census, population estimates.

² U.S. Dept. of Commerce Bureau of Economic Analysis.

Per Capital Income is based on Lincoln Metropolitan Statistical Area, which includes all of Lancaster and Seward Counties. Per Capita Income for 2025 is unavailable.

³ Lincoln Public Schools.

Median age for the city is 34. Education statistics per Census estimates indicate that 93.2% of the population 25 years and older has a high school degree or greater with 41.8% of the same population holding a Bachelor's degree or greater.

**LINCOLN UTILITY CUSTOMERS
LAST TEN YEARS**

<u>Year</u>	<u>Water Customers</u>	<u>Gas Customers</u>	<u>Electricity Customers</u>
2025	93,362	101,342	152,832
2024	90,963	102,835	150,329
2023	89,735	101,563	151,924
2022	89,514	101,101	147,843
2021	87,578	100,525	143,797
2020	86,736	100,288	141,658
2019	85,460	99,421	140,034
2018	84,636	99,259	138,489
2017	83,797	98,600	136,641
2016	82,853	97,639	134,417

Source: Indicated Utility Companies



SELECTED FINANCIAL STATISTICS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION ¹ LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Streets And Highways	Culture And Recreation	Economic Opportunity	Health And Welfare	Equipment Maintenance	Mass Transit	Debt Service	Totals
2025	\$ 84,307,233	125,535,847	33,465,060	36,660,192	18,117,308	47,126,254	62,630	24,768,001	47,926,459	417,968,984
2024	85,971,825	119,261,106	33,671,035	33,441,438	16,886,318	41,316,191	-	24,209,236	47,039,894	401,797,043
2023	74,806,616	109,937,772	31,183,919	31,644,070	20,373,747	38,592,638	-	27,660,245	46,566,516	380,765,523
2022	72,993,154	98,553,703	27,858,002	29,534,303	44,658,620	34,516,518	-	18,296,044	42,271,518	368,681,862
2021	66,768,481	97,809,248	31,183,868	28,168,478	15,390,008	34,349,001	-	22,913,739	38,429,649	335,012,472
2020	66,488,738	89,394,116	28,058,815	25,807,794	3,085,972	32,757,648	-	20,340,337	53,259,012	319,192,432
2019	61,932,785	88,641,405	28,872,044	33,703,112	13,771,289	22,527,910	-	18,867,231	44,573,054	312,888,830
2018	59,728,570	86,243,206	21,746,886	27,301,223	14,563,832	21,863,274	-	18,315,179	44,688,559	294,450,729
2017	58,560,593	81,171,971	20,634,650	26,730,859	13,034,266	23,116,621	-	13,439,363	45,301,015	281,989,338
2016	54,483,582	77,399,174	20,896,834	25,310,935	14,012,940	22,605,745	-	12,380,084	43,165,211	270,254,505

¹ Includes General, Special Revenue, and Debt Service Funds. Equipment Maintenance became a separate function of government in 2025.

GENERAL GOVERNMENTAL REVENUES BY SOURCE ¹ LAST TEN FISCAL YEARS

Fiscal Year	Taxes And Special Assessment	Inter-Governmental	Permits And Fees	Reimbursement For Services	Investment Earnings	Other	Totals
2025	\$ 303,031,720	114,004,201	29,126,513	22,156,614	27,455,268	16,726,270	512,500,586
2024	287,539,841	107,693,637	28,767,071	21,187,391	35,466,116	15,821,275	496,475,331
2023	275,908,226	115,253,784	28,422,288	20,875,392	30,190,731	17,521,330	488,171,751
2022	263,918,446	124,200,688	28,559,289	20,001,124	(13,986,102)	16,700,904	439,394,349
2021	239,609,916	111,296,869	28,245,058	15,358,830	15,526,322	13,361,575	423,398,570
2020	232,387,576	72,330,346	24,371,734	17,329,391	7,821,284	11,175,430	365,415,761
2019	215,533,782	70,773,739	26,301,490	18,074,725	8,009,926	11,230,362	349,924,024
2018	220,143,985	72,965,698	25,157,171	18,348,789	5,859,234	12,953,023	355,427,900
2017	213,096,181	74,133,945	25,823,013	17,102,484	6,868,335	14,794,365	351,818,323
2016	202,860,560	64,711,049	25,704,855	16,807,455	6,249,869	10,542,628	326,876,416

¹ Includes General, Special Revenue, and Debt Service Funds.

**SPECIAL ASSESSMENT COLLECTIONS
LAST TEN YEARS ¹**

Fiscal Year Ended <u>August 31</u>	Special Assessment Collections <u>Including Interest</u>
2025	\$ 1,777,201
2024	1,436,505
2023	1,392,786
2022	1,745,504
2021	1,600,711
2020	1,422,630
2019	1,622,878
2018	1,600,742
2017	1,694,846
2016	1,585,717

¹ Special assessment collections are not tracked by levy year, therefore the portion of collections during any year that apply to any levy cannot be determined.

Authority to Levy Taxes

Article IX, Section 3 of the Home Rule Charter of the City provides that the City shall have power to levy a tax each year for general revenue purposes upon all property subject to taxation; provided that the maximum amount of taxes that can be levied by the City in any one year for general revenue purposes shall not exceed an amount known as the City tax limit. The City tax limit is a tax ceiling established by using the September 1, 1966, City dollar tax limit as an initial tax limit, and increasing that tax limit each year following 1966 by 7% so that in each fiscal year thereafter, the amount of the City tax limit shall be the amount of the city tax limit for the previous year, plus 7% thereof. In addition, the City also has the power to levy taxes each year sufficient to pay any judgment existing against the City and the interest on bonded debt and the principal on any bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law. The City is also authorized to receive all taxes collected and distributed pursuant to state law and in lieu of tax payments imposed by law. The 2025 tax levy for the 2025-2026 fiscal year is \$255,439,777 below the legal limit, a tax rate per \$100 valuation of .29732. The assessed value upon which the 2025 levy is based is \$38,482,346,192. By charter, only 90% of the property tax levy may be appropriated.

For the 2025-2026 fiscal year the City had authority to levy taxes for an increase of 2.0% of the prior year base and Growth Value of the Total Property Valuation of 1.9%. The City utilized \$2,704,978 of Prior Year's Unused Property Tax Authority for the 2025-2026 Budget. The City used \$114,414,799 of the total Property Tax Authority of \$114,841,538 for the 2025-2026 budget, which was \$426,739 below the Property Tax Authority allowed.

**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.

Fiscal Year Ended August 31	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Accumulated Collections As Of August 31, 2025	
		Amount	Percent	Amount	Percent
2025	\$ 104,489,604	\$ 100,650,861	96.33 %	\$ 101,454,883	97.10 %
2024	100,027,752	97,910,819	97.88	100,027,752	100.00
2023	87,112,815	85,374,290	98.00	87,112,815	100.00
2022	85,059,983	83,361,780	98.00	85,059,983	100.00
2021	76,786,221	75,159,229	97.88	76,786,221	100.00
2020	74,339,497	72,577,018	97.63	74,339,497	100.00
2019	68,390,503	66,842,290	97.74	68,390,503	100.00
2018	64,824,600	63,903,976	98.58	64,827,042	100.00
2017	62,977,211	61,735,542	98.03	62,979,904	100.00
2016	58,944,563	57,685,951	97.86	58,923,300	99.96

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>2025 Assessed Valuations</u>	<u>Percentage Of Total Assessed Valuation</u>
BNSF Railway Company	Railroad	\$ 255,493,405	0.75
B & J Partnership Ltd.	Building Management	226,642,600	0.66
Allo Communications LLC	Communication	222,382,205	0.65
Nebco Inc	Construction / Development	185,548,708	0.54
Windstream Nebraska Inc	Telecommunications	170,728,477	0.50
Bousek, Mark A	Property Management	101,209,600	0.30
Kawasaki Motors Mfg Corp	Manufacturing	90,834,403	0.27
Black Hills Nebraska Gas, LLC	Energy	87,829,336	0.26
Zoetis Inc	Manufacturing / Development	79,348,788	0.23
HPI Lincoln LLC	Property Management	<u>77,119,195</u>	<u>0.23</u>
		<u>\$ 1,497,136,717</u>	<u>4.39</u>

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 (3.0%) for their service. The City has had a sales tax since 1969.

**SALES AND USE TAX COLLECTIONS
LAST TEN YEARS**

Year Ended August 31	Amount
2025	\$ 109,336,318
2024	101,915,837
2023	104,821,993
2022	99,344,559
2021	88,723,756
2020	80,343,337
2019	78,563,436
2018	76,812,830
2017	75,259,945
2016	71,621,717

**GENERAL FUND TAX COLLECTIONS
LAST TEN YEARS**

Fiscal Year	Property and Motor Vehicle Taxes	Sales and Use Taxes	Sundry Taxes	Taxes In Lieu	Occupation Taxes	Total
2025	\$ 84,886,931	\$ 109,336,318	\$ 11,434	\$ 2,490,248	\$ 4,550,257	\$ 201,275,188
2024	83,446,387	101,915,837	37,873	2,444,109	5,616,820	193,461,026
2023	71,072,131	104,821,993	29,612	2,200,001	5,904,220	184,027,957
2022	67,159,453	99,344,559	23,262	2,203,419	6,055,887	174,786,580
2021	61,923,848	88,723,756	26,441	2,197,903	6,204,868	159,076,816
2020	55,648,747	80,343,337	30,791	2,248,961	8,128,463	146,400,299
2019	50,054,765	78,563,436	40,315	2,300,935	8,420,903	139,380,353
2018	46,009,808	76,812,830	31,436	2,208,834	8,758,996	133,821,904
2017	42,669,103	75,259,945	33,512	2,260,572	9,494,397	129,717,529
2016	40,564,330	71,621,717	26,396	2,119,674	9,617,902	123,950,019

**TAXABLE ASSESSED VALUATION
LAST TEN YEARS ¹**

Fiscal Year Ended August 31,	Real Estate	All Other	Total
2025	\$ 34,163,499,642	\$ 1,310,308,232	\$ 35,473,807,874
2024	32,954,485,544	1,196,303,919	34,150,789,463
2023	26,741,588,453	1,132,507,561	27,874,096,014
2022	26,552,517,913	1,308,063,315	27,860,581,228
2021	22,926,890,868	1,072,840,928	23,999,731,796
2020	22,155,576,336	1,111,587,131	23,267,163,467
2019	20,632,741,929	1,037,615,147	21,670,357,076
2018	19,579,616,741	937,318,112	20,516,934,853
2017	18,017,244,843	853,580,721	18,870,825,564
2016	17,618,385,582	838,933,170	18,457,318,752

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

**TOTAL PROPERTY TAX LEVIES
ALL OVERLAPPING GOVERNMENTS
LAST TEN YEARS ¹**

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City of Lincoln	0.2973	0.2953	0.2953	0.3129	0.3198	0.3165	0.3165	0.3337	0.3196	0.3196
School District No. 1	1.0212	1.1091	1.0700	1.2072	1.2222	1.2241	1.2389	1.2397	1.2429	1.2434
Lancaster County	0.2145	0.2223	0.2224	0.2608	0.2816	0.2666	0.2666	0.2753	0.2783	0.2813
Lincoln Airport Authority	0.0293	0.0298	0.0168	0.0171	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Educational Service Unit #18	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150
Community Technical College	0.0200	0.0200	0.0937	0.0937	0.0937	0.0907	0.0907	0.0752	0.0757	0.0598
Lower Platte South Natural Res. Dist.	0.0230	0.0225	0.0225	0.0260	0.0309	0.0312	0.0321	0.0335	0.0345	0.0358
Lancaster County Correctional JPA City	0.0063	0.0069	0.0066	0.0074	0.0093	0.0110	0.0141	0.0153	0.0156	0.0168
Lancaster County Correctional JPA County	0.0042	0.0047	0.0048	0.0059	0.0070	0.0075	0.0079	0.0085	0.0088	0.0094
Railroad Transportation Safety Dist.	0.0153	0.0195	0.0222	0.0222	0.0147	0.0222	0.0222	0.0190	0.0160	0.0130
Agricultural Society of Lancaster County	0.0038	0.0041	0.0012	0.0013	0.0014	0.0014	0.0014	0.0015	0.0015	0.0015
Lancaster County Fairgrounds	0.0015	0.0016	0.0017	0.0020	0.0025	0.0028	0.0028	0.0030	0.0031	0.0033
Public Building Commission	0.0149	0.0155	0.0151	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170
	<u>1.6663</u>	<u>1.7663</u>	<u>1.7873</u>	<u>1.9885</u>	<u>2.0151</u>	<u>2.0060</u>	<u>2.0252</u>	<u>2.0367</u>	<u>2.0280</u>	<u>2.0159</u>

¹The assessment rate is 100% of market and the levy is expressed as the tax per \$100 of estimated market value.

DEBT MANAGEMENT OUTSTANDING INDEBTEDNESS AS OF AUGUST 31, 2025

Long-term debt is comprised of the following individual issues (in thousands of dollars)

Original Amount	Issued	Issue	Interest Rate	When Due	Date Callable	Interest Date	Outstanding
Governmental Activities:							
General Obligation Bonds:							
General Bonds:							
\$ 6,385	03/20/13	Stormwater Bonds	2.000 - 4.000	Serial 2014 to 2029	2023	Semiannually	\$ 2,245
1,515	03/20/13	Stormwater Bonds	3.125	Term 2032	2023	"	1,515
6,300	06/28/16	Stormwater Bonds	2.000 - 3.000	Serial 2017 to 2036	2026	"	4,035
4,345	09/20/17	Stormwater Refunding Bonds	2.000 - 5.000	Serial 2018 to 2027	---	"	1,050
9,900	08/08/19	Stormwater Bonds	2.750 - 5.000	Serial 2020 to 2039	2029	"	8,180
4,140	08/20/20	Stormwater Refunding Bonds	5.00	Serial 2021 to 2030	---	"	2,325
13,900	03/20/25	Stormwater Bonds	4.406	Serial 2026 to 2044	2033	"	13,900
Total General Bonds							<u>\$ 33,250</u>
Tax Allocation Bonds:							
140	07/01/16	Tax Allocation Bonds	2.200	Serial 2016 to 2028	Anytime	Semiannually	\$ 43
128	03/15/19	Tax Allocation Bonds	3.090	Serial 2020 to 2034	Anytime	"	86
180	10/15/20	Tax Allocation Bonds	1.240	Serial 2022 to 2035	Anytime	"	135
120	12/01/20	Tax Allocation Bonds	1.420	Serial 2021 to 2034	Anytime	"	81
222	01/01/21	Tax Allocation Bonds	1.450	Serial 2021 to 2034	Anytime	"	150
192	01/01/21	Tax Allocation Bonds	1.450	Serial 2022 to 2035	Anytime	"	172
52	06/01/21	Tax Allocation Bonds	2.060	Serial 2022 to 2035	Anytime	"	40
240	02/01/23	Tax Allocation Bonds	4.020	Serial 2025 to 2039	Anytime	"	227
308	03/01/23	Tax Allocation Bonds	4.360	Serial 2025 to 2044	Anytime	"	304
385	12/01/23	Tax Allocation Bonds	4.890	Serial 2025 to 2045	Anytime	"	365
437	05/01/25	Tax Allocation Bonds	5.400	Serial 2027 to 2041	Anytime	"	437
Total Tax Allocation Bonds							<u>\$ 2,060</u>
Tax supported bonds:							
\$ 14,735	12/15/16	Highway Allocation Fund Refunding	2.000 - 5.000	Serial 2018 to 2027	2026	Semiannually	\$ 3,415
21,765	08/20/20	Limited Tax Arena Refunding Bonds	.200 -3.000	Serial 2021 to 2037	2030	"	16,040
15,260	05/19/21	Highway Allocation Fund Bonds	2.000 - 5.000	Serial 2022 to 2037	2029	"	11,635
11,550	10/19/22	Highway Allocation Fund Bonds	4.000 - 5.000	Serial 2023 to 2042	2030	"	10,835
Total Tax Supported Bonds							<u>\$ 41,925</u>
Special Assessment bonds:							
\$ 825	08/18/11	Special Assessment	0.400 - 3.700	Serial 2012 to 2026	2016	Semiannually	\$ 65
375	08/18/11	Special Assessment	4.200	Term 2031	2016	"	375
3,000	11/23/11	Special Assessment	2.000 - 3.500	Serial 2012 to 2031	2021	"	1,085
Total Special Assessment Bonds							<u>\$ 1,525</u>
Municipal Improvement bonds:							
\$ 8,360	10/26/2022	Municipal Improvement Bonds	3.270 - 4.250	Serial 2023 to 2028	2030	Semiannually	\$ 7,600
1,525	10/26/2022	Municipal Improvement Bonds	4.375	Term 2040	2030	"	1,525
1,665	10/26/2022	Municipal Improvement Bonds	4.500	Term 2042	2030	"	1,665
3,495	10/2/2024	Municipal Improvement Bonds	4.065	Serial 2023 to 2042	2031	"	3,190
8,020	10/2/2024	Municipal Improvement Bonds	4.065	Serial 2023 to 2042	2031	"	4,560
5,810	10/2/2024	Municipal Improvement Bonds	4.065	Serial 2023 to 2042	2031	"	5,355
Total Municipal Improvement Bonds							<u>\$ 23,895</u>
West Haymarket Joint Public Agency bonds:							
\$ 31,515	09/08/10	Facility Bonds Taxable Build America Bonds	3.500 - 4.450	Serial 2020 to 2030	Anytime	Semiannually	\$ 18,565
68,485	09/08/10	Facility Bonds Taxable Build America Bonds	4.750 / 5.000	Term 2035 & 2045	Anytime	"	68,485
15,785	12/01/10	Facility Bonds Taxable Build America Bonds	4.000 - 5.000	Serial 2020 to 2025	Anytime	"	2,835
52,180	12/01/10	Facility Bonds Taxable Build America Bonds	5.400 / 5.800 / 6.000	Term 2030 2035 2039	Anytime	"	52,180
32,035	12/01/10	Recovery Zone Economic Development	6.750	Term 2045	Anytime	"	32,035
20,850	12/04/13	Facility Bonds	2.000 - 5.000	Serial 2014 to 2038	2023	"	14,015
7,325	12/04/13	Facility Bonds	4.500	Term 2043	2023	"	7,325
88,270	11/21/19	Facility Refunding Bonds	2.375 - 3.050	Serial 2022 to 2040	2029	"	76,470
11,730	11/21/19	Facility Refunding Bonds	3.250	Term 2042	2029	"	11,730
Total West Haymarket Joint Public Agency Bonds							<u>\$ 283,640</u>
TOTAL GENERAL OBLIGATION BONDS							<u>\$ 386,295</u>
Business-Type Activities:							
Revenue Bonds:							
\$ 38,290	05/24/12	Wastewater Revenue Refunding	1.000 - 5.000	Serial 2013 to 2028	2023	Semiannually	\$ 8,295
12,220	04/09/15	Wastewater Revenue Refunding	1.000 - 4.000	Serial 2016 to 2030	2025	"	4,550
13,235	09/13/17	Wastewater Revenue Refunding	2.000 - 5.000	Serial 2018 to 2032	2027	"	7,220
20,120	07/24/19	Wastewater Revenue Bonds	2.000 - 5.000	Serial 2020 to 2040	2029	"	15,915
2,760	07/24/19	Wastewater Revenue Bonds	3.00	Term 2042	2029	"	2,760
2,925	07/24/19	Wastewater Revenue Bonds	3.00	Serial 2043 to 2044	2029	"	2,925
27,640	10/12/22	Wastewater Revenue Bonds	3.020 - 4.300	Serial 2024 to 2043	2031	"	25,910
4,320	10/12/22	Wastewater Revenue Bonds	4.125	Term 2045	2031	"	4,320
4,685	10/12/22	Wastewater Revenue Bonds	4.250	Term 2047	2031	"	4,685
Total Wastewater Bonds							<u>\$ 76,580</u>
\$ 10,170	08/20/19	Water Revenue Refunding	2.750 - 5.000	Serial 2020 to 2039	2029	Semiannually	\$ 7,025
Total Water Bonds							<u>\$ 7,025</u>
\$ 48,375	07/11/19	General Obligation Parking System and Refunding Bonds	2.300 - 3.000	Serial 2020 to 2035	2029	Semiannually	\$ 24,825
Total Parking Bonds							<u>\$ 6,655</u>
\$ 8,340	02/26/13	Solid Waste Management Revenue and Refunding	0.250 - 4.000	Serial 2013 to 2029	2023	Semiannually	\$ 1,635
5,520	07/08/15	Solid Waste Management Revenue	2.000 - 5.000	Serial 2016 to 2035	2025	"	3,340
Total Solid Waste Management Bonds							<u>\$ 4,975</u>
\$ 75,525	06/20/13	Electric Revenue and Refunding Bonds	2.700 - 5.000	Serial 2021 to 2025	2023	Semiannually	\$ 12,385
127,630	03/11/15	Electric Revenue and Refunding Bonds	3.000 - 5.000	Serial 2019 to 2036	2025	"	29,895
40,170	03/11/15	Electric Revenue and Refunding Bonds	4.000	Term 2040	2025	"	40,710
116,645	09/01/16	Electric Revenue Refunding Bonds	3.000 - 5.000	Serial 2017 to 2034	2027	"	65,960
121,205	07/01/18	Electric Revenue Bonds	3.000 - 5.000	Serial 2025 to 2034	2027	"	121,205
72,200	01/30/20	Electric Revenue Bonds	5.00	Serial 2028 to 2033	2027	"	72,200
185,150	09/23/20	Electric Revenue Refunding Bonds	4.00 - 2.100	Serial 2023 to 2037	2027	"	151,300
Total Electric Bonds							<u>\$ 493,655</u>
TOTAL REVENUE BONDS							<u>\$ 613,715</u>

The annual requirements to pay principal and interest on all outstanding debt are as follows (in thousands of dollars):

Fiscal Year Ended August 31	Governmental Activities					
	General Obligation Bonds		Note from Direct Borrowing		COPs	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 22,826	16,667	275	36	4,910	679
2027	19,274	15,584	252	25	3,563	481
2028	17,522	14,751	149	20	2,720	354
2029	18,095	14,049	152	17	1,813	257
2030	18,663	13,340	155	14	1,435	189
2031-2035	97,026	55,300	567	23	3,629	341
2036-2040	95,385	35,477	-	-	1,025	58
2041-2045	85,794	13,622	-	-	120	3
2046-2050	11,710	344	-	-	-	-
2051-2055	-	-	-	-	-	-
2056-2060	-	-	-	-	-	-
Total	\$ <u>386,295</u>	<u>179,134</u>	<u>1,550</u>	<u>135</u>	<u>19,215</u>	<u>2,362</u>

Fiscal Year Ended August 31	Business-Type Activities					
	Revenue Bonds		Loans/Note from Direct Borrowing		COPs	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 46,675	22,004	2,265	390	125	41
2027	48,915	20,686	2,319	300	135	35
2028	50,520	18,511	2,223	300	140	28
2029	49,895	16,536	2,270	253	145	21
2030	8,635	2,799	2,317	205	155	14
2031-2035	250,695	54,329	7,762	349	160	6
2036-2040	110,150	18,397	191	-	-	-
2041-2045	43,545	4,379	191	-	-	-
2046-2050	4,685	301	191	-	-	-
2051-2055	-	-	191	-	-	-
2056-2060	-	-	74	-	-	-
Total	\$ <u>613,715</u>	<u>157,942</u>	<u>19,994</u>	<u>1,797</u>	<u>860</u>	<u>145</u>

Fiscal Year Ended August 31	Major Enterprise Funds					
	Wastewater System		Water System		Electric System	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 7,757	3,233	1,381	446	35,740	17,730
2027	8,044	2,935	1,439	396	37,580	16,807
2028	7,793	2,612	1,534	346	39,325	15,063
2029	5,457	2,355	1,592	293	40,915	13,458
2030	5,426	2,190	1,650	238	42,640	11,735
2031-2035	18,033	8,508	7,191	455	224,350	36,173
2036-2040	14,550	5,560	191	-	59,000	9,417
2041-2045	15,875	2,708	191	-	14,105	564
2046-2050	4,685	301	191	-	-	-
2051-2055	-	-	191	-	-	-
2056-2060	-	-	74	-	-	-
Total	\$ <u>87,620</u>	<u>30,402</u>	<u>15,625</u>	<u>2,174</u>	<u>493,655</u>	<u>120,947</u>

The City issues general obligation, special assessment, and revenue bonds to finance the acquisition and construction of major capital assets. Bonded indebtedness has also been entered into to advance refund several general obligation and revenue bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the government. Special assessment bonds are repaid from amounts levied against affected property owners, but in the unlikely event collections are not sufficient to make debt payments, the responsibility rests with the City to meet that obligation. For revenue bonds the government pledges income derived from the acquired or constructed assets to pay the debt service.

Net position of \$5,481,660, \$2,868,582, \$2,202,329 and \$1,339,240 is currently available in the debt service funds to service the Tax Allocation Bonds, General Obligation Bonds, Tax Supported Bonds, and Special Assessment Bonds, respectively. Revenue Bonds are funded partially from reserve accounts set up for debt repayment and partially from proceeds of daily operations.

The City has entered into financed purchase agreements for financing the acquisition of land, buildings, streetlights, entry corridor improvements, sidewalks, dump trucks, street sweepers, motor graders, emergency vehicles and equipment, golf equipment and computer equipment and software. These financed purchase agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Land	\$ 1,780,066	\$ 199,546
Buildings	29,141,504	1,502,602
Improvements	5,070,465	-
Infrastructure	43,523,749	-
Machinery and Equipment	13,492,627	2,531,221
Construction In Progress	-	-
Less Accumulated Depreciation, (where applicable)	(40,783,564)	(2,911,541)
Total	\$ 52,224,847	\$ 1,321,828

Under the City’s Home Rule Charter, there is no legal debt limit. The various bond indentures contain significant limitations and restrictions on annual debt service requirements, minimum amounts to be maintained in various bond reserve funds, and minimum revenue bond coverage.

The general obligation debt of all local governmental units which provide services within the City’s boundaries and which debt must be borne by properties in the City (commonly called overlapping debt) as of August 31, 2025, is summarized below (unaudited):

<u>Governmental Units</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Direct And Overlapping Debt To The City</u>
Direct:			
City	\$ 423,055,000	100.0 %	\$ 423,055,000
Overlapping:			
School District #1	476,995,000	99.5	474,610,000
Public Building Commission	14,355,000	85.4	12,259,000
Lancaster County Correctional Facility	15,370,000	85.4	13,126,000
Lancaster County Fairgrounds	4,785,000	85.4	4,086,000
	<u>511,505,000</u>		<u>504,081,000</u>
Total	\$ 934,560,000		\$ 927,136,000

The City has no direct liability for the School District, Public Building Commission, Lancaster County Fairgrounds or Lancaster County Correctional Facility debt summarized above. This results in a per capita direct City debt of \$1,407.28; a per capita direct and overlapping debt of \$3,084.09; a ratio of direct City debt to 2025 actual valuation of 1.19 percent; and a ratio of direct and overlapping debt to 2025 actual valuation of 2.61 percent.

In addition to the governmental units listed above, the Airport Authority of the City of Lincoln, Nebraska (the “Airport Authority”), a body politic and corporate separate and distinct from the City of Lincoln, provides services within the City’s boundaries and has overlapping general obligation indebtedness. As of June 30, 2025, the Airport Authority had outstanding \$74,055,000 in aggregate principal amount of its general obligation airport bonds. The bonds are secured by a pledge of all revenues and income derived by the Airport Authority directly or indirectly from the ownership, use and operations of the Airport. The Airport Authority is authorized to levy a property tax, at a rate not to exceed three and five-tenths cents (\$.035) on each \$100 of taxable valuation, on all the taxable property in the City. The Airport Authority has a property tax levy rate of \$0.029289 cents per hundred dollars valuation for 2025.

Debt Payment Record

The City of Lincoln has never defaulted on its obligation to pay principal or interest on its indebtedness.

Contingencies

The City is a defendant in a number of lawsuits in its normal course of operations and management is of the opinion that ultimate settlement of such lawsuits will not have a materially adverse effect on the financial statements.

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS**

Fiscal Year	Principal	Interest ²	Total	Total	Ratio Of
			Debt Service	General Governmental ¹ Expenditures	Debt Service To Total General Expenditures
2025	\$ 14,167,992	\$ 3,995,497	\$ 18,163,489	\$ 417,968,984	4.35%
2024	12,890,080	3,024,797	15,914,877	401,797,043	3.96%
2023	10,255,697	2,938,167	13,193,864	380,765,523	3.47%
2022	10,211,126	2,972,526	13,183,652	368,681,862	3.58%
2021	9,043,363	2,645,644	11,689,007	335,012,472	3.49%
2020	11,867,214	3,377,738	15,244,952	319,192,432	4.78%
2019	10,315,005	3,358,108	13,673,113	312,888,830	4.37%
2018	10,687,368	3,611,998	14,299,366	294,450,729	4.86%
2017	10,705,534	4,074,708	14,780,242	281,989,338	5.24%
2016	11,709,540	4,472,154	16,181,694	270,254,505	5.99%

¹ Includes: General, Special Revenue, and Debt Service Funds.

² Does not include fiscal and miscellaneous charges.

**SCHEDULE OF GENERAL OBLIGATION DEBT IN RELATION TO POPULATION, ASSESSED VALUATION,
AND REAL PROPERTY VALUATION
LAST TEN FISCAL YEAR**

Fiscal Year	General Obligation		Net General Obligation	Population ¹	Net G.O.	Assessed Valuation Real And Personal	Ratio of	Assessed Valuation Of Taxable Real Property ²	Ratio of
	Bonded Debt	Sinking Funds	Bonded Debt		Bonded Debt Per Capita		To Assessed Valuation Real & Personal ²		Net Debt To Assessed Valuation Of Taxable Real Property
2025	\$ 102,655,000	\$ 11,892,000	\$ 90,763,000	300,619	\$ 301.92	\$ 35,473,807,874	0.26%	\$ 34,163,499,642	0.27%
2024	82,672,000	9,357,000	73,315,000	294,757	248.73	\$ 34,150,789,463	0.21%	32,954,485,544	0.22%
2023	92,674,000	7,804,000	84,870,000	292,627	290.03	\$ 27,874,096,014	0.30%	26,741,588,453	0.32%
2022	79,209,000	6,520,000	72,689,000	292,657	248.38	27,860,581,228	0.26%	26,552,517,913	0.27%
2021	89,349,000	7,440,000	81,909,000	291,082	281.39	23,999,731,796	0.34%	22,926,890,868	0.36%
2020	82,296,000	6,680,000	75,616,000	289,102	261.55	23,267,163,467	0.32%	22,155,576,336	0.34%
2019	93,749,000	8,230,000	85,519,000	287,401	297.56	21,670,357,076	0.39%	20,632,741,929	0.41%
2018	93,973,000	9,261,000	84,712,000	284,736	297.51	20,516,934,853	0.41%	19,579,616,741	0.43%
2017	105,391,000	8,221,000	97,170,000	280,364	346.59	18,870,825,564	0.51%	18,017,244,843	0.54%
2016	116,036,000	8,328,000	107,708,000	277,348	388.35	18,457,318,752	0.58%	17,618,385,582	0.61%

¹ Source: U.S. Bureau of the Census, population estimates.

² Assessed valuation is 100% of actual

**REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS**

	Gross Revenue	Direct Operating Expenses	Net Available Revenue	Principal	Debt Service Requirements		
					Interest	Total	Coverage
<u>Wastewater System</u>							
2025	\$ 48,133,882	21,226,871	26,907,011	7,459,608	3,522,635	10,982,243	2.45
2024	47,318,514	20,141,467	27,177,047	7,173,001	3,800,889	10,973,890	2.48
2023	42,368,731	18,561,072	23,807,659	6,121,951	3,424,271	9,546,222	2.49
2022	39,432,749	18,130,744	21,302,005	5,916,442	2,591,888	8,508,330	2.50
2021	36,556,660	17,269,392	19,287,268	5,736,464	2,901,665	8,638,129	2.23
2020	34,202,886	17,049,907	17,152,979	5,667,004	2,860,124	8,527,128	2.01
2019	33,903,796	15,684,880	18,218,916	4,858,054	2,164,027	7,022,081	2.59
2018	32,381,312	14,863,221	17,518,091	4,599,602	2,361,501	6,961,103	2.52
2017	30,516,105	14,726,200	15,789,905	4,761,635	2,619,980	7,381,615	2.14
2016	29,026,442	14,019,061	15,007,381	4,562,314	2,847,529	7,409,843	2.03
<u>Water System</u>							
2025	\$ 69,609,969	32,427,987	37,181,982	3,619,676	586,850	4,206,526	8.84
2024	67,069,572	28,782,979	38,286,593	3,993,311	735,859	4,729,170	8.10
2023	61,721,651	28,215,819	33,505,832	3,862,307	857,212	4,719,519	7.10
2022	52,317,638	22,479,192	29,838,446	4,701,657	1,012,912	5,714,569	5.22
2021	50,654,404	21,046,449	29,607,955	4,866,353	1,284,289	6,150,642	4.81
2020	44,192,982	19,434,182	24,758,800	4,681,388	1,488,760	6,170,148	4.01
2019	41,761,560	18,186,821	23,574,739	4,636,755	1,763,603	6,400,358	3.68
2018	41,473,196	17,768,444	23,704,752	4,517,445	1,877,042	6,394,487	3.71
2017	38,494,901	17,893,434	20,601,467	4,408,451	2,021,708	6,430,159	3.20
2016	37,985,431	16,969,116	21,016,315	4,344,979	2,123,747	6,468,726	3.25
<u>Parking Facilities</u>							
2025	\$ 15,650,463	8,775,794	6,874,669	3,155,000	897,638	4,052,638	1.70
2024	14,451,088	8,460,889	5,990,199	3,055,000	984,819	4,039,819	1.48
2023	13,747,064	7,510,810	6,236,254	2,975,000	1,078,538	4,053,538	1.54
2022	12,371,262	6,593,739	5,777,523	2,880,000	1,164,936	4,044,936	1.43
2021	8,672,167	4,167,311	4,504,856	2,515,000	1,240,388	3,755,388	1.20
2020	13,401,784	5,042,333	8,359,451	2,315,000	1,433,544	3,748,544	2.23
2019	13,738,594	5,315,077	8,423,517	1,380,000	1,025,065	2,405,065	3.50
2018	12,691,925	5,152,321	7,539,604	1,345,000	1,066,890	2,411,890	3.13
2017	12,674,910	4,905,848	7,769,062	1,320,000	1,095,315	2,415,315	3.22
2016	10,697,157	4,575,662	6,121,495	1,290,000	1,130,215	2,420,215	2.53
<u>Solid Waste Management</u>							
2025	\$ 19,516,013	12,803,003	6,713,010	645,000	189,573	834,573	8.04
2024	18,173,372	11,886,493	6,286,879	620,000	203,867	823,867	7.63
2023	17,537,242	14,139,997	3,397,245	600,000	243,834	843,834	4.03
2022	15,400,420	11,707,107	3,693,313	575,000	269,284	844,284	4.37
2021	15,343,678	11,720,275	3,623,403	850,000	303,284	1,153,284	3.14
2020	14,237,210	10,871,529	3,365,681	830,000	327,084	1,157,084	2.91
2019	12,860,596	9,512,437	3,348,159	810,000	348,896	1,158,896	2.89
2018	12,863,464	9,083,674	3,779,790	810,000	366,796	1,176,796	3.21
2017	12,697,221	9,460,290	3,236,931	795,000	382,096	1,177,096	2.75
2016	12,371,412	7,896,480	4,474,932	775,000	396,521	1,171,521	3.82

CITY OF LINCOLN, NEBRASKA
 GENERAL FUND
 SUMMARY CASH FLOW STATEMENT - CASH BASIS
 FOR LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Cash & Investment Balance - September 1 of Year Indicated \$	158,645,560	127,653,430	105,302,663	82,176,145	45,270,259	42,032,717	44,336,245	\$ 40,447,532	38,315,059	36,190,807
Receipts:										
Property Tax	84,886,931	83,446,387	71,072,131	67,159,453	61,923,848	55,648,747	50,054,765	46,009,808	42,669,103	40,564,330
City Sales & Use Tax	109,336,318	101,915,837	104,821,993	99,344,559	88,723,756	80,343,337	78,563,436	76,812,830	75,259,945	71,621,717
Other Income	<u>61,568,159</u>	<u>63,787,462</u>	<u>51,338,511</u>	<u>42,269,505</u>	<u>75,934,678</u>	<u>38,283,948</u>	<u>38,650,878</u>	<u>38,470,133</u>	<u>37,291,708</u>	<u>37,383,280</u>
Total Receipts	255,791,408	249,149,686	227,232,635	208,773,517	226,582,282	174,276,032	167,269,079	161,292,771	155,220,756	149,569,327
Less Disbursements	<u>246,839,382</u>	<u>218,157,556</u>	<u>204,881,868</u>	<u>185,646,999</u>	<u>189,676,396</u>	<u>171,038,490</u>	<u>169,572,607</u>	<u>157,404,058</u>	<u>153,088,283</u>	<u>147,445,075</u>
Cash & Investment Balance - August 31 of Year Indicated \$	<u>\$ 167,597,586</u>	<u>158,645,560</u>	<u>\$ 127,653,430</u>	<u>105,302,663</u>	<u>82,176,145</u>	<u>45,270,259</u>	<u>42,032,717</u>	<u>\$ 44,336,245</u>	<u>40,447,532</u>	<u>38,315,059</u>

CITY OF LINCOLN, NEBRASKA
GENERAL BONDED INDEBTEDNESS AND DEBT SERVICE FUND
SUMMARY CASH FLOW STATEMENT - CASH BASIS
FOR LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Cash Balance - September 1 of Year Indicated	\$ 2,702,098	2,912,578	3,027,951	3,207,562	2,980,788	3,289,948	3,892,886	3,663,200	3,361,571	3,572,272
Receipts:										
Property Tax	3,312,828	3,088,562	3,941,503	3,989,442	4,296,600	5,844,422	4,936,360	6,370,523	6,298,844	5,829,094
Interest Income	98,643	92,696	46,252	8,809	19,632	35,695	47,528	22,655	12,163	9,711
Bond Proceeds	-	-	-	-	-	5,186,389	-	5,016,382	-	-
Other Income	1,011	1,010	1,310	1,615	1,900	1,302,722	3,175	6,135	3,769	98,043
Total Receipts	<u>3,412,482</u>	<u>3,182,268</u>	<u>3,989,065</u>	<u>3,999,866</u>	<u>4,318,131</u>	<u>12,369,228</u>	<u>4,987,063</u>	<u>11,415,695</u>	<u>6,314,776</u>	<u>5,936,848</u>
Disbursements:										
Bonds Paid	2,625,000	2,520,000	3,110,000	3,015,000	2,925,000	6,150,000	4,490,000	4,775,000	4,590,000	4,730,000
Interest Paid	768,276	868,652	991,190	1,102,923	1,160,459	1,296,965	1,095,220	1,170,162	1,420,473	1,414,275
Transfer to Trustee	-	-	-	-	-	5,130,000	-	4,956,976	-	-
Other Disbursements	1,600	4,096	3,248	61,554	5,898	101,423	4,781	283,871	2,674	3,274
Total Disbursements	<u>3,394,876</u>	<u>3,392,748</u>	<u>4,104,438</u>	<u>4,179,477</u>	<u>4,091,357</u>	<u>12,678,388</u>	<u>5,590,001</u>	<u>11,186,009</u>	<u>6,013,147</u>	<u>6,147,549</u>
Cash Balance - August 31 of Year Indicated	<u>\$ 2,719,704</u>	<u>2,702,098</u>	<u>2,912,578</u>	<u>3,027,951</u>	<u>3,207,562</u>	<u>2,980,788</u>	<u>3,289,948</u>	<u>3,892,886</u>	<u>3,663,200</u>	<u>3,361,571</u>

CITY OF LINCOLN, NEBRASKA
SPECIAL ASSESSMENT REVOLVING FUND
SUMMARY CASH FLOW STATEMENT - CASH BASIS
FOR LAST TEN FISCAL YEARS

	2025	2024	2023	Fiscal Year		2020	2019	2018	2017	2016
				2022	2021					
Cash & Investment Balance - September 1 of Year Indicated \$	1,181,210	915,479	\$ 1,020,465	727,754	531,408	2,310,676	2,581,022	2,768,599	2,195,823	2,133,866
Receipts:										
Special Assessment Collections	1,697,237	1,341,695	1,298,999	1,615,868	1,463,701	1,293,247	1,438,699	1,429,730	1,497,442	1,420,191
Interest on Special Assessments	78,619	93,002	92,298	104,231	135,662	127,529	166,149	165,098	180,258	161,882
City's Share of Costs	1,498,039	1,916,003	1,215,291	831,337	1,189,072	1,849,950	2,074,213	1,039,944	1,422,840	1,509,919
Interest on Investments	54,295	40,713	20,486	7,536	10,365	38,939	50,283	34,326	21,763	18,537
Miscellaneous	-	-	-	-	-	-	-	-	301,716	188,457
Total Receipts	<u>3,328,190</u>	<u>3,391,413</u>	<u>2,627,074</u>	<u>2,558,972</u>	<u>2,798,800</u>	<u>3,309,665</u>	<u>3,729,344</u>	<u>2,669,098</u>	<u>3,424,019</u>	<u>3,298,986</u>
Disbursements:										
Construction Costs	1,537,143	1,440,932	1,231,869	1,148,784	1,131,419	1,653,095	1,610,160	1,500,618	1,294,057	1,829,379
Bonds Paid	225,000	215,000	210,000	205,000	195,000	190,000	190,000	180,000	180,000	175,000
Interest Paid on Bonds & Notes	60,870	67,623	74,100	80,340	86,163	91,725	95,773	99,448	102,923	106,123
Other Refunds & Expenses	<u>1,508,861</u>	<u>1,402,127</u>	<u>1,216,091</u>	<u>832,137</u>	<u>1,189,872</u>	<u>3,154,113</u>	<u>2,103,758</u>	<u>1,076,609</u>	<u>1,274,263</u>	<u>1,126,527</u>
Total Disbursements	<u>3,331,874</u>	<u>3,125,682</u>	<u>2,732,060</u>	<u>2,266,261</u>	<u>2,602,454</u>	<u>5,088,933</u>	<u>3,999,691</u>	<u>2,856,675</u>	<u>2,851,243</u>	<u>3,237,029</u>
Cash & Investment Balance - August 31 of Year Indicated \$	<u>1,177,526</u>	<u>1,181,210</u>	<u>915,479</u>	<u>1,020,465</u>	<u>727,754</u>	<u>531,408</u>	<u>2,310,676</u>	<u>2,581,022</u>	<u>2,768,599</u>	<u>2,195,823</u>