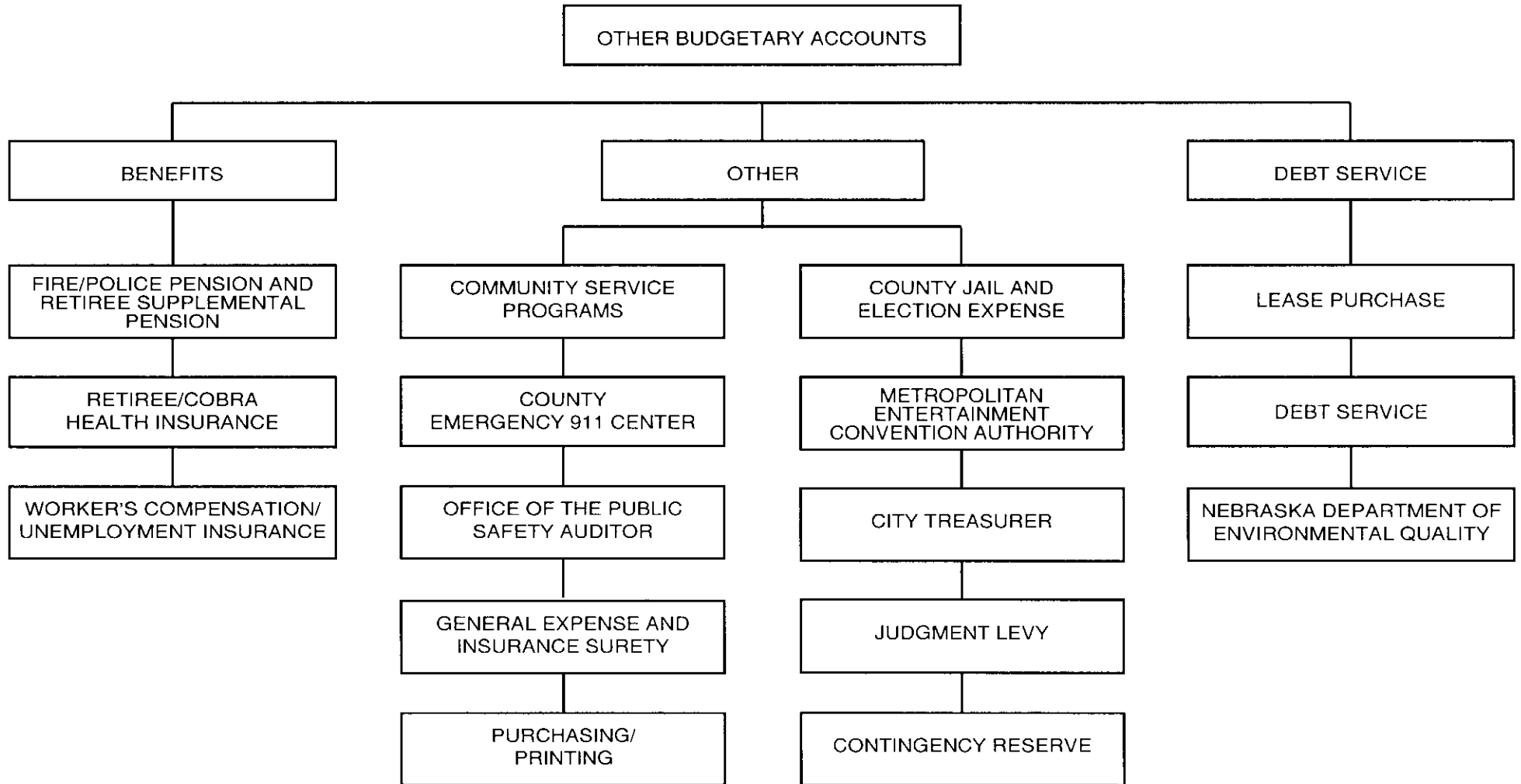


OTHER BUDGETARY ACCOUNTS



City of Omaha
Other Budgetary Accounts - Benefits Dept

City of Omaha
2011 Other Budgetary Accounts - Benefits Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2010	2011	2010 Appropriated	2011 Recommended	2011 Appropriated
Retiree Supplemental Pension	-	-	4,767,512	4,707,000	4,707,000
Retiree/COBRA Health Insurance	-	-	19,871,404	23,163,364	22,228,270
Workers' Compensation/Unemployment	-	-	2,321,417	2,300,000	2,300,000
Total	0	0	26,960,333	30,170,364	29,235,270
By Expenditures Category					
Employee Compensation			26,797,056	29,760,364	28,825,270
Non-Personal Services			163,277	410,000	410,000
Total			26,960,333	30,170,364	29,235,270
By Source of Funds					
General			23,252,805	25,410,172	24,635,172
Street And Highway Allocation			2,023,874	2,639,743	2,550,963
Sewer Revenue			1,413,222	1,806,709	1,745,946
Air Quality Fund			43,618	54,093	52,274
Compost			34,894	54,093	52,274
Golf Operations			183,196	194,735	188,186
Tennis Operations			8,724	10,819	10,455
Total			26,960,333	30,170,364	29,235,270

Expenditure Summary by Organization

Department Other Budgetary Accounts - Benefits
 Division Retiree Supplemental Pension Division No 900010

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Fire/Police Pension Unfunded 118011				
The 2011 appropriation is for payment of original pension benefits to retired and disabled Firefighters and Police Officers and their widows or dependents who became eligible pension recipients prior to the establishment of the funded plan on July 1, 1961. Supplemental pension payments to these retirees and their dependents are accounted for in the Retiree Supplemental Pension Account. The allocation for non-personal professional services is for medical fees related to two particular disability recipients.				
Employee Compensation	46,748	47,000	47,000	47,000
Organization Total	46,748	47,000	47,000	47,000

Retiree Supplemental 118013				
Supplemental benefits are provided to pensioners after a period of time has elapsed since their retirement from the City of Omaha. Pensioners of the Police and Fire System who retired prior to June 21, 1989 receive supplemental benefits paid through the City Other Budgetary Account. Other Pension payments are paid from the Police, Fire, and Civilian Pension Systems.				
Employee Compensation	4,628,668	4,720,512	4,660,000	4,660,000
Organization Total	4,628,668	4,720,512	4,660,000	4,660,000
 Division Total	 4,675,416	 4,767,512	 4,707,000	 4,707,000
Source of Funds:				
General (Ref. B-1)	4,675,416	4,767,512	4,707,000	4,707,000
	4,675,416	4,767,512	4,707,000	4,707,000

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Benefits		
Division	Retiree/COBRA Health Insurance	Division No	900020

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated

Retirees Health **118014**

Retiree medical insurance costs for 2011 are projected to be \$25,168,752, which includes Continuation of Benefits coverage costs. Medical costs will be reimbursed by \$2,340,482 from the Federal Government for Retiree Reinsurance. Projected reimbursements from employees are estimated at \$600,000. The 2011 Health & Accident budget assumes the 2010 and 2011 costs will increase at approximately 15.5% annually each year over the 2009 actual cost.

Insurance benefits for current employees are shown in each City Departments' budget section.

Employee Compensation	19,101,105	19,871,404	23,163,364	22,228,270
Organization Total	19,101,105	19,871,404	23,163,364	22,228,270

Upon adoption of the 2011 Budget, the City Council decreased Employee Compensation by \$935,094.

Division Total	19,101,105	19,871,404	23,163,364	22,228,270
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Source of Funds:

General (Ref. B-1)	15,952,866	16,551,693	18,796,947	18,021,947
Street And Highway Allocation (Ref. B-5)	1,664,172	1,812,172	2,421,377	2,332,597
Sewer Revenue (Ref. B-39-1)	1,246,328	1,265,396	1,657,254	1,596,491
Air Quality Fund (Ref. B-40)	36,021	39,055	49,618	47,799
Compost (Ref. B-41)	36,021	31,244	49,618	47,799
Golf Operations (Ref. B-44-1)	158,493	164,033	178,626	172,077
Tennis Operations (Ref. B-45)	7,204	7,811	9,924	9,560
	19,101,105	19,871,404	23,163,364	22,228,270

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Benefits		
Division	Workers' Compensation/Unemployment	Division No	900030

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated

Workman's Comp/Unemployment 118017

Workers' Compensation provides for the estimated 2011 liability for compensation payments to City employees sustaining personal injury by accidents or occupational diseases arising out of or in the course of his or her employment. Unemployment Insurance provides for quarterly payments on a reimbursement basis to the State Unemployment Trust Fund under Section 48-649 of the Nebraska Employment Security law which became effective on January 1, 1978.

Various funds, as indicated below, contribute to the budgeted appropriation. The fund allocation is based on the number of employees within the respective funds.

Employee Compensation	1,371,554	2,158,140	1,890,000	1,890,000
Non-Personal Services	475,199	163,277	410,000	410,000
Organization Total	1,846,753	2,321,417	2,300,000	2,300,000

Division Total	1,846,753	2,321,417	2,300,000	2,300,000
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Source of Funds:

General (Ref. B-1)	1,376,804	1,933,600	1,906,225	1,906,225
Street And Highway Allocation (Ref. B-5)	248,417	211,702	218,366	218,366
Sewer Revenue (Ref. B-39-1)	186,044	147,826	149,455	149,455
Air Quality Fund (Ref. B-40)	5,377	4,563	4,475	4,475
Compost (Ref. B-41)	5,377	3,650	4,475	4,475
Golf Operations (Ref. B-44-1)	23,659	19,163	16,109	16,109
Tennis Operations (Ref. B-45)	1,075	913	895	895
	1,846,753	2,321,417	2,300,000	2,300,000



City of Omaha
Other Budgetary Accounts - Other Dept

City of Omaha
2011 Other Budgetary Accounts - Other Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2010	2011	2010 Appropriated	2011 Recommended	2011 Appropriated
Community Service Programs	-	-	1,565,000	2,977,000	1,842,000
County Jail and Election Expense	-	-	5,350,000	5,550,000	5,300,000
County Emergency 911 Center	-	-	4,225,800	4,286,177	4,286,177
Downtown Stadium	-	-	42,739,690	47,518,232	47,518,232
Metro Ent Convention Authority	-	-	300,000	1,050,000	800,000
City Treasurer	-	-	1,475,899	1,475,899	1,477,978
General Expense Insurance Surety	-	-	3,816,505	4,052,800	3,777,800
DOT.Comm	-	-	5,808,919	5,643,900	5,643,900
Purchasing/Printing/Graphics	5	3	460,582	346,371	346,371
Judgment	-	-	2,094,107	2,094,107	2,094,107
Wage Adjustment Account	-	-	-	20,468,827	7,878,485
Contingency Reserve	-	-	510,000	510,000	613,875
Cash Reserve Fund	-	-	-	-	-
Total	5	3	68,346,502	95,973,313	81,578,925

By Expenditures Category

Employee Compensation	138,382	20,590,999	8,000,657
Non-Personal Services	25,347,430	27,775,582	25,971,536
Capital	42,860,690	47,606,732	47,606,732
Total	68,346,502	95,973,313	81,578,925

By Source of Funds

General	18,866,745	42,147,643	27,502,190
Judgment	2,110,607	2,110,607	2,110,607
City Street Maintenance	311,000	311,000	311,000
Street And Highway Allocation	1,214,464	1,154,669	1,154,669
Cash Reserve	-	(500,000)	(250,000)
Keno/Lottery Proceeds	1,165,000	1,405,000	1,405,000
Western Heritage Special Revenue	100,000	87,000	87,000
Greater Omaha Convention & Visitors	65,690	66,708	66,708
Debt Service	454,500	454,500	455,565
Redevelopment Debt Service	45,000	45,000	45,000
2006 Public Facilities	50,000	50,000	50,000
Downtown Stadium & Companion Proj	42,739,690	47,518,232	47,518,232
Capital Special Assessment	10,000	10,000	10,000
Sewer Revenue	644,439	652,529	652,529
Air Quality Fund	14,316	13,748	13,748
Compost	20,189	19,600	19,600
Golf Operations	68,177	74,701	74,701
Tennis Operations	6,103	6,005	6,005
Printing Services And Graphics	460,582	346,371	346,371
Total	68,346,502	95,973,313	81,578,925

Expenditure Summary by Organization

Department Other Budgetary Accounts - Other
 Division Community Service Programs Division No 910010

Organization Description and Major Object Summary		Comparative Budget Appropriations			
		2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Neighborhood Grants	119017	85,985	90,000	90,000	90,000
Women Against Violence	126015	50,000	50,000	50,000	50,000
Omaha Classic Golf Tourney	126016	19,500	-	-	-
Protective Custody	126017	65,000	65,000	65,000	65,000
Millennium Celebration	126019	-	15,000	15,000	15,000
Nebraska Humane Society	126021	700,000	700,000	700,000	700,000
Domestic Violence Council	126023	25,000	12,500	12,500	12,500
Greater Omaha Econ Dev Partnership	126028	125,000	125,000	150,000	125,000
Joslyn Art Museum	126034	150,000	75,000	-	-
Historical & Educational Arts	126035	19,800	-	-	-
Omaha By Design	126037	50,000	50,000	50,000	50,000
Western Heritage Society	126038	200,000	200,000	87,000	87,000
Metro Area Motorist Assistance	126041	5,000	-	-	-
Neighborhood Scan Program	126042	25,000	12,500	12,500	12,500
Homeless Day Services	126045	100,000	100,000	100,000	100,000
Weed & Seed Keno Expenditures	126046	15,709	20,000	20,000	20,000
Lauritzen Gardens	126048	50,000	50,000	-	-
El Museo Latino	126051	2,500	-	-	-
US Senior Open	126052	10,000	-	-	-
Neighborhood Center	126054	10,000	-	-	-
Playing With Fire	126055	15,000	-	-	-
South Omaha Develop. Foundation	126056	19,500	-	-	-
Bldg Bright Futures Truancy Program	126057	-	-	1,500,000	365,000
National Safety Council	126058	-	-	125,000	125,000
St. Luke's Afterschool Programs	126059	-	-	-	25,000
		1,742,994	1,565,000	2,977,000	1,842,000

Explanatory Comments:

Upon adoption of the 2011 Budget, the City Council decreased the Greater Omaha Econ Dev Partnership by \$25,000, decreased Bldg Bright Futures Truancy Program by \$1,135,000 and added \$25,000 to St. Luke's Afterschool Programs.

Source of Funds

General (Ref. B-1)	-	300,000	1,485,000	350,000
Keno/Lottery Proceeds (Ref. B-10)	1,642,994	1,165,000	1,405,000	1,405,000
Western Heritage Special Revenue (Ref. B-15)	100,000	100,000	87,000	87,000
	1,742,994	1,565,000	2,977,000	1,842,000

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	County Jail and Election Expense	Division No	910020

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
County Jail & Election Expense 119011				
Non-Personal Services	5,924,827	5,350,000	5,550,000	5,300,000
Organization Total	5,924,827	5,350,000	5,550,000	5,300,000

The Jail Expense is the cost of reimbursing Douglas County for housing City prisoners committed to the County Jail.

The 2011 Non-Personal Services budget includes a Jail Expense of \$5,300,000.

Upon adoption of the 2011 Budget, the City Council decreased Non-Personal Services by \$250,000.

Division Total	5,924,827	5,350,000	5,550,000	5,300,000
Source of Funds:				
General (Ref. B-1)	5,924,827	5,350,000	5,550,000	5,300,000
	5,924,827	5,350,000	5,550,000	5,300,000

Expenditure Summary by Organization

Department Other Budgetary Accounts - Other
 Division County Emergency 911 Center Division No 910030

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Douglas County Emergency 911 119013				
On March 19, 1996, City Ordinance No. 33845 was passed which established by interlocal agreement a county-wide communications center. The joint Douglas County and City of Omaha communications center is managed by Douglas County and a County-wide Advisory Board provides general oversight. The Chief of Communications manages and directs the department in providing 911 emergency services to the citizens of Omaha and Douglas County.				
City and County funding for the Merged Center is based on proportional population with both the City and County approving the annual budget.				
The Emergency Operations Center operates 24 hours a day, seven days a week to facilitate Law Enforcement, including Fire and Rescue response to the emergencies identified by the public through the utilization of the 911 system.				
Non-Personal Services	4,226,172	4,225,800	4,286,177	4,286,177
Organization Total	4,226,172	4,225,800	4,286,177	4,286,177
Division Total	4,226,172	4,225,800	4,286,177	4,286,177
Source of Funds:				
General (Ref. B-1)	4,226,172	4,225,800	4,286,177	4,286,177
	4,226,172	4,225,800	4,286,177	4,286,177

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Downtown Stadium	Division No	910040

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Downtown Stadium	131606			
Non-Personal Services	347,413	-	-	-
Capital	20,609,456	42,739,690	47,518,232	47,518,232
Organization Total	20,956,869	42,739,690	47,518,232	47,518,232

The City of Omaha in collaboration with the Metropolitan Entertainment and Convention Authority, College World Series, Inc. and the National Collegiate Athletic Association is constructing a new 24,000 seat downtown stadium which will be built on two parking lots northwest of the Qwest Center Omaha. This state-of-the-art stadium will be funded with a combination of public money, private donations, concessionaire agreements and revenue generated by the stadium. The stadium will provide a home for the NCAA baseball College World Series under an unprecedented 25 year agreement between the NCAA and College World Series, Inc. The stadium should be ready in time for the 2011 baseball season.

Division Total	20,956,869	42,739,690	47,518,232	47,518,232
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Source of Funds:

Downtown Stadium & Companion Proj (Ref. B-34)	20,956,869	42,739,690	47,518,232	47,518,232
	20,956,869	42,739,690	47,518,232	47,518,232

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Metro Ent Convention Authority	Division No	910050

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Convention Center Management	119012			
Non-Personal Services	(30)	250,000	1,050,000	800,000
Capital	76,081	50,000	-	-
Organization Total	76,051	300,000	1,050,000	800,000

The Metropolitan Entertainment and Convention Authority (MECA) was created to oversee the construction and operation of the City's Convention Center and Arena (the Qwest Center). The City granted a 99 year lease to MECA to operate the Qwest Center.

The City has provided an annual subvention payment to MECA for operations. Based on an amended agreement adopted in 2006, subvention payments ceased after 2008.

In July, 2004, MECA took over the operation of the Civic Auditorium. In 2010, the City will contribute \$250,000 to MECA for the operation of this facility and \$50,000 for capital contributions.

Effective January 1, 2011, MECA will take over operation of the TD Ameritrade Ballpark. The City will contribute \$750,000 to MECA for the operation of the facility.

Upon adoption of the 2011 Budget, the City Council decreased Non-Personal Services by \$250,000.

Division Total	76,051	300,000	1,050,000	800,000
Source of Funds:				
General (Ref. B-1)	(30)	250,000	1,000,000	750,000
2006 Public Facilities (Ref. B-31-1)	76,081	50,000	50,000	50,000
	76,051	300,000	1,050,000	800,000

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	City Treasurer	Division No	910070

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
City Treasurer	119016			
Non-Personal Services	2,266,846	1,475,899	1,475,899	1,477,978
Organization Total	2,266,846	1,475,899	1,475,899	1,477,978

The 2011 budget appropriation provides reimbursement to the County Treasurer as required by State Statutes for various tax collections, detailed above, made on behalf of the City. It also provides for the Treasurer's statutory annual salary for serving as ex-officio City Treasurer. Various funds, on behalf of which collections are made through the County Treasurer's Office contribute to the overall appropriation. The proportionate amounts from contributing funds are indicated below.

Upon adoption of the 2011 Budget, the City Council approved a resolution to raise revenue estimates and revise the expenditures due to the annexation of Vanderbilt. Non-Personal Services increased by \$2,079.

Division Total	2,266,846	1,475,899	1,475,899	1,477,978
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Source of Funds:

General (Ref. B-1)	679,783	638,899	638,899	639,913
Judgment (Ref. B-3)	18,950	16,500	16,500	16,500
City Street Maintenance (Ref. B-4)	314,912	311,000	311,000	311,000
Debt Service (Ref. B-21)	342,458	454,500	454,500	455,565
Redevelopment Debt Service (Ref. B-22)	163,898	45,000	45,000	45,000
Capital Special Assessment (Ref. B-38-1)	742,726	10,000	10,000	10,000
Service Special Assessment (Ref. B-38-2)	4,119	-	-	-
	2,266,846	1,475,899	1,475,899	1,477,978

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	General Expense Insurance Surety	Division No	910080

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
General Expense/Insurance 119014				
This program is established to provide a means of meeting necessary expenditures of a general nature where it is impractical to allocate costs to specific departments.				
Non-Personal Services	3,788,092	3,745,505	3,964,300	3,689,300
Capital	30,660	71,000	88,500	88,500
Organization Total	3,818,752	3,816,505	4,052,800	3,777,800

Expenditure items include:

Payroll Upgrades and Licensing Fees - \$322,100
 Centrex and Long Distance Phone - \$501,000
 Fire and Extended Insurance Coverage - \$350,000
 Surety - \$5,000
 Dismissed Court Cases - \$260,000
 Advertising of Legal Notices - \$130,000
 Actuary Valuations - \$130,000
 Postage - \$375,000
 Mail Room - \$108,000
 Witness Fees - \$38,000
 Professional Fees & Contract Services - \$1,186,700
 Membership Dues - \$97,000
 Accounting & Auditing Services - \$233,000
 Miscellaneous Expenses - \$42,000

Upon adoption of the 2011 Budget, the City Council decreased Non-Personal Services by \$275,000.

Division Total	3,818,752	3,816,505	4,052,800	3,777,800
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Source of Funds:

General (Ref. B-1)	3,289,233	3,279,715	3,487,539	3,212,539
Street And Highway Allocation (Ref. B-5)	316,704	326,415	334,792	334,792
Greater Omaha Convention & Visitors (Ref. B-17)	19,395	19,240	21,176	21,176
Sewer Revenue (Ref. B-39-1)	160,768	159,273	173,088	173,088
Air Quality Fund (Ref. B-40)	4,174	4,193	4,364	4,364
Compost (Ref. B-41)	5,646	5,913	6,222	6,222
Golf Operations (Ref. B-44-1)	20,868	19,969	23,713	23,713
Tennis Operations (Ref. B-45)	1,964	1,787	1,906	1,906
Organization Total	3,818,752	3,816,505	4,052,800	3,777,800

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	DOT.Comm	Division No	910090

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Dot.Comm - City	119019			
DOT.Comm was created in 2002 by the City of Omaha and Douglas County through an interlocal agreement. DOT.Comm provides information technology services, both voice and data, to the city and county.				
Non-Personal Services	5,664,514	5,808,919	5,643,900	5,643,900
Organization Total	5,664,514	5,808,919	5,643,900	5,643,900
Division Total	5,664,514	5,808,919	5,643,900	5,643,900
 Source of Funds:				
General (Ref. B-1)	4,390,553	4,462,331	4,371,201	4,371,201
Street And Highway Allocation (Ref. B-5)	731,054	788,049	719,877	719,877
Greater Omaha Convention & Visitors (Ref. B-17)	44,770	46,450	45,532	45,532
Sewer Revenue (Ref. B-39-1)	422,765	435,166	429,441	429,441
Air Quality Fund (Ref. B-40)	9,634	10,123	9,384	9,384
Compost (Ref. B-41)	13,034	14,276	13,378	13,378
Golf Operations (Ref. B-44-1)	48,170	48,208	50,988	50,988
Tennis Operations (Ref. B-45)	4,534	4,316	4,099	4,099
	5,664,514	5,808,919	5,643,900	5,643,900

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Purchasing/Printing/Graphics	Division No	910100

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated

Purchasing **107051**

The Purchasing Organization is established by the City Charter. The Organization's responsibilities consist of purchasing all materials, parts, supplies and equipment; contracting for services required by all departments and agencies of the City; and conducting procedures as specified by law.

The objective of the Purchasing Organization is to purchase services, supplies, and equipment at the lowest possible cost, consistent with the quality needed to maintain the proper level of service. A further objective is to aggressively carry out the policies concerning the inclusion of minority and female businesses in purchases made by the City. Beginning in 2010, Douglas County will reimburse the City for all purchasing costs.

Employee Compensation	303,820	(7,000)	(6,999)	(6,999)
Non-Personal Services	4,082	7,000	6,999	6,999
Organization Total	307,902	-	-	-

Printing Services **107061**

The Printing and Graphics Organization operates through the Intergovernmental Cooperative Agreement with Douglas County to provide all City/County Departments, Federal Grant programs and other agencies with copying, printing and bindery services.

Employee Compensation	144,480	145,382	129,171	129,171
Non-Personal Services	337,194	315,200	217,200	217,200
Organization Total	481,674	460,582	346,371	346,371

The Purchasing and Printing and Graphics functions were formerly located in the Finance Department. Pursuant to an interlocal merger agreement, Douglas County now manages these activities.

Division Total	789,576	460,582	346,371	346,371
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Source of Funds:

General (Ref. B-1)	309,264	-	-	-
Printing Services And Graphics (Ref. B-47)	480,312	460,582	346,371	346,371
	789,576	460,582	346,371	346,371

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Judgment	Division No	910110

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Judgment Levy	121101			
Non-Personal Services	993,342	2,094,107	2,094,107	2,094,107
Organization Total	993,342	2,094,107	2,094,107	2,094,107
The Judgment Levy Fund is provided for in Section 5.07 of the Home Rule Charter of the City of Omaha, 1956. The proceeds of this segregated tax levy are restricted for satisfaction of judgments, claims and related litigation expenses against the City.				
Division Total	993,342	2,094,107	2,094,107	2,094,107
Source of Funds:				
Judgment (Ref. B-3)	993,342	2,094,107	2,094,107	2,094,107
	993,342	2,094,107	2,094,107	2,094,107

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Wage Adjustment Account	Division No	910120

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Wage Adjustment	121111			
Employee Compensation	-	-	20,468,827	7,878,485
Organization Total	-	-	20,468,827	7,878,485

Included in the 2011 budget are estimated wage adjustments for Fire. These wage adjustments are estimated based on comparable wages in previously determined CIR cities. Wage adjustments included by Union are as follows:

Fire: \$2,580,594

Also included in the 2011 budget are estimates with respect to the City's contribution for the unfunded pension liability. Negotiations with respect to Fire are still in progress; the estimates with respect to the City's portion of the unfunded pension liability are as follows:

Fire: \$5,297,891

Upon adoption of the 2011 Budget, the City Council decreased Police's portion of Employee Compensation by \$2,600,000. The remainder of Police's Employee Compensation, as shown below, was moved to the Police Department budget.

Wage: \$2,391,682

Pension: \$7,598,660

Division Total	-	-	20,468,827	7,878,485
Source of Funds:				
General (Ref. B-1)	-	-	20,468,827	7,878,485
	-	-	20,468,827	7,878,485

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Contingency Reserve	Division No	910130

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Contingency	120026			
Non-Personal Services	100,000	510,000	510,000	613,875
Organization Total	100,000	510,000	510,000	613,875
Upon adoption of the 2011 Budget, the City Council approved a resolution to raise revenue estimates and revise the expenditures due to the annexation of Vanderbilt. Non-Personal Services increased by \$103,875.				
Division Total	100,000	510,000	510,000	613,875
Source of Funds:				
General (Ref. B-1)	100,000	360,000	360,000	463,875
Street And Highway Allocation (Ref. B-5)	-	100,000	100,000	100,000
Sewer Revenue (Ref. B-39-1)	-	50,000	50,000	50,000
	100,000	510,000	510,000	613,875

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Cash Reserve Fund	Division No	910150

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Cash Reserve	119021			
Non-Personal Services	-	-	-	-
Organization Total	-	-	-	-
Upon adoption of the 2011 budget, the City Council decreased the transfer from the General Fund to the Cash Reserve Fund by \$250,000.				
Division Total	-	-	-	-
Source of Funds:				
General (Ref. B-1)	-	-	500,000	250,000
Cash Reserve (Ref. B-6)	-	-	(500,000)	(250,000)
	-	-	-	-



City of Omaha
Other Budgetary Accounts - Debt Service Dept

City of Omaha
2011 Other Budgetary Accounts - Debt Service Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2010	2011	2010 Appropriated	2011 Recommended	2011 Appropriated
Lease Purchase Agreements	-	-	12,616,460	14,435,218	14,435,218
Debt Service	-	-	78,251,312	83,142,872	83,226,812
NE Dept of Environmental Quality	-	-	4,598,298	4,665,956	4,665,956
Total	0	0	95,466,070	102,244,046	102,327,986

By Expenditures Category

Non-Personal Services		93,767,139	100,822,704	100,906,644
Capital		1,698,931	1,421,342	1,421,342
Total		95,466,070	102,244,046	102,327,986

By Source of Funds

General	8,065,685	6,676,670	6,676,670
Stadium Revenue	2,467,425	4,124,619	4,124,619
Street And Highway Allocation	229,503	142,645	142,645
Keno/Lottery Proceeds	-	1,540,112	1,540,112
Community Park Development	107,385	106,414	106,414
Debt Service	55,166,619	56,966,971	57,050,911
Redevelopment Debt Service	9,422,275	9,452,310	9,452,310
Sewer Revenue	12,422,980	13,750,271	13,750,271
Compost	42,138	41,513	41,513
Parking Facilities	2,041,212	2,052,304	2,052,304
Omaha Convention Hotel Fund	5,500,848	7,390,217	7,390,217
Total	95,466,070	102,244,046	102,327,986

Expenditure Summary by Organization

Department Other Budgetary Accounts - Debt Service
 Division Lease Purchase Agreements Division No 920010

Organization Description and Major Object Summary		Comparative Budget Appropriations			
		2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Rosenblatt Stadium Phase II	120001	616,883	618,143	-	-
Hall Of Justice Lease	120013	1,372,220	1,469,593	1,421,342	1,421,342
Rosenblatt Stadium Improve	120015	753,385	747,800	-	-
Papio Dam Site #18	120016	216,149	216,150	216,150	216,150
Omaha Park 4 & 5	120019	8,410	45,890	49,275	49,275
Omaha Park 6	120021	505,148	1,081,488	-	-
Omaha Park 7	120027	321,195	528,839	-	-
Omaha Park 8	120028	1,345,044	1,924,572	1,926,001	1,926,001
Omaha Park 4,5,&7	120029	274,958	1,011,783	1,011,183	1,011,183
Washington Branch Library	120031	228,013	228,153	229,340	229,340
Library Facilities - Refunding	120032	688,243	686,243	684,643	684,643
Vehicle Impound Lot - Refunding	120033	139,238	152,263	158,168	158,168
Library Facilities Construction	120034	517,467	531,080	535,080	535,080
Police Helicopters	120035	13,038	-	-	-
Public Facility 2006 Issuance	120036	322,344	253,825	-	-
Public Facility 2007 Issuance	120037	351,732	357,956	317,250	317,250
Compost Grinder	120038	42,147	42,138	41,513	41,513
Omaha Park 8 Tunnel	120039	-	68,119	68,119	68,119
Public Facilities Corporation 2009	120041	-	185,000	1,652,423	1,652,423
Dot.Comm	120042	-	-	460,000	460,000
Public Facility Ballpark 09 & 10	120043	727,518	2,467,425	5,664,731	5,664,731
		8,443,132	12,616,460	14,435,218	14,435,218

Source of Funds:

General (Ref. B-1)	8,399,700	8,065,685	6,676,670	6,676,670
Stadium Revenue (Ref. B-2)	-	2,467,425	4,124,619	4,124,619
Keno/Lottery Proceeds (Ref. B-10)	-	-	1,540,112	1,540,112
Stadium Expansion/Improvement (Ref. B-35)	1,285	-	-	-
Compost (Ref. B-41)	42,147	42,138	41,513	41,513
Parking Facilities (Ref. B-46)	-	2,041,212	2,052,304	2,052,304
	8,443,132	12,616,460	14,435,218	14,435,218

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Debt Service		
Division	Debt Service	Division No	920020

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated

Debt Service **120025**

DEBT SERVICE FUND: The Debt Service Fund is primarily responsible for payment of General Obligation Bonds and interest maturities. In May of 2009, the voters authorized the issuance of \$79,300,000 of General Obligation Bonds. As of December 31, 2009 the City has \$114,446,000 of general obligation bonds authorized but unissued. These bonds will be issued in varying amounts through 2016 to fund the City's Capital Improvement Program. It is anticipated that \$19 million will be issued annually through 2016. General Obligation Bonds outstanding as of December 31, 2009 were \$545,829,194.

SEWER REVENUE FUND: In the fall of 2006, \$53,170,000 of Sewer Revenue Bonds were issued. This was the first issue by the City to fund its' multiyear Combined Sewer Overflow (CSO) Control Program. The total cost of the program, which the City anticipates will extend over approximately 20 years, is expected to be between \$500 million and \$3 billion, based on the experience of other cities with comparable CSO programs. Bonds outstanding funded by the Sewer Revenue Fund as of December 31, 2009 were \$100,887,142.

REDEVELOPMENT DEBT SERVICE: The Redevelopment Debt Service Fund was established to account for the servicing of Redevelopment Bonds. The Community Development law permits the City to levy for community redevelopment purposes a tax not to exceed 2.6 cents on each \$100 upon actual value of all taxable property in the City. These bonds constitute a binding special limited obligation of the City. Bonds outstanding funded by the Redevelopment Debt Service Funds as of December 31, 2009 were \$110,872,858.

CONVENTION CENTER HOTEL: In April 2002 Revenue Bonds were issued to fund construction of the hotel, parking garage and connecting skywalk to the convention center. In 2010 a 150 room hotel expansion is scheduled and will be completed in early 2012. Additional Revenue Bonds will be issued in 2010. Interest during the construction phase will be capitalized and added to the face value of the bond issue. The outstanding balance on December 31, 2009 was \$109,750,000.

STREET & HIGHWAY ALLOCATION: Upon annexation of the City of Elkhorn, the City of Omaha assumed the liability of three Street and Highway bond issues. These issues funded street projects throughout Elkhorn. Street and Highway Allocation revenues were pledged as the repayment source for this debt. The outstanding balance as of December 31, 2009 was \$2,065,000.

Non-Personal Services	73,088,147	78,251,312	83,142,872	83,226,812
Organization Total	73,088,147	78,251,312	83,142,872	83,226,812

Upon adoption of the 2011 Budget, the City Council approved a resolution to raise revenue estimates and revise the expenditures due to the annexation of Vanderbilt. Non-Personal Services increased by \$83,940.

Division Total	73,088,147	78,251,312	83,142,872	83,226,812
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Source of Funds:

Stadium Revenue (Ref. B-2)	1,234,751	-	-	-
Street And Highway Allocation (Ref. B-5)	237,434	229,503	142,645	142,645
Debt Service (Ref. B-21)	57,025,452	55,166,619	56,966,971	57,050,911
Redevelopment Debt Service (Ref. B-22)	9,001,242	9,422,275	9,452,310	9,452,310
Downtown Stadium & Companion Proj (Ref. B-34)	727,518	-	-	-
Sewer Revenue (Ref. B-39-1)	4,861,750	7,932,067	9,190,729	9,190,729
Omaha Convention Hotel Fund (Ref. B-48)	-	5,500,848	7,390,217	7,390,217
	73,088,147	78,251,312	83,142,872	83,226,812

Expenditure Summary by Organization

Department Other Budgetary Accounts - Debt Service
 Division NE Dept of Environmental Quality Division No 920030

Organization Description and Major Object Summary		Comparative Budget Appropriations			
		2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Neighborhood Sewer Separations	122113	204,497	1,205,848	1,195,349	1,195,349
Whitehawk Sediment Basin	122117	108,858	107,384	106,414	106,414
Sewer Separation Contract #7319	122118	811,962	1,605,228	1,596,858	1,596,858
Treatment Plant Permit Compliance	122119	558,262	991,825	987,222	987,222
Miscellaneous CSO	122121	-	229,338	229,338	229,338
Miscellaneous WWTP	122122	-	458,675	550,775	550,775
		1,683,579	4,598,298	4,665,956	4,665,956

Source of Funds:

Community Park Development (Ref. B-16)	108,858	107,385	106,414	106,414
Sewer Revenue (Ref. B-39-1)	1,574,721	4,490,913	4,559,542	4,559,542
	1,683,579	4,598,298	4,665,956	4,665,956

