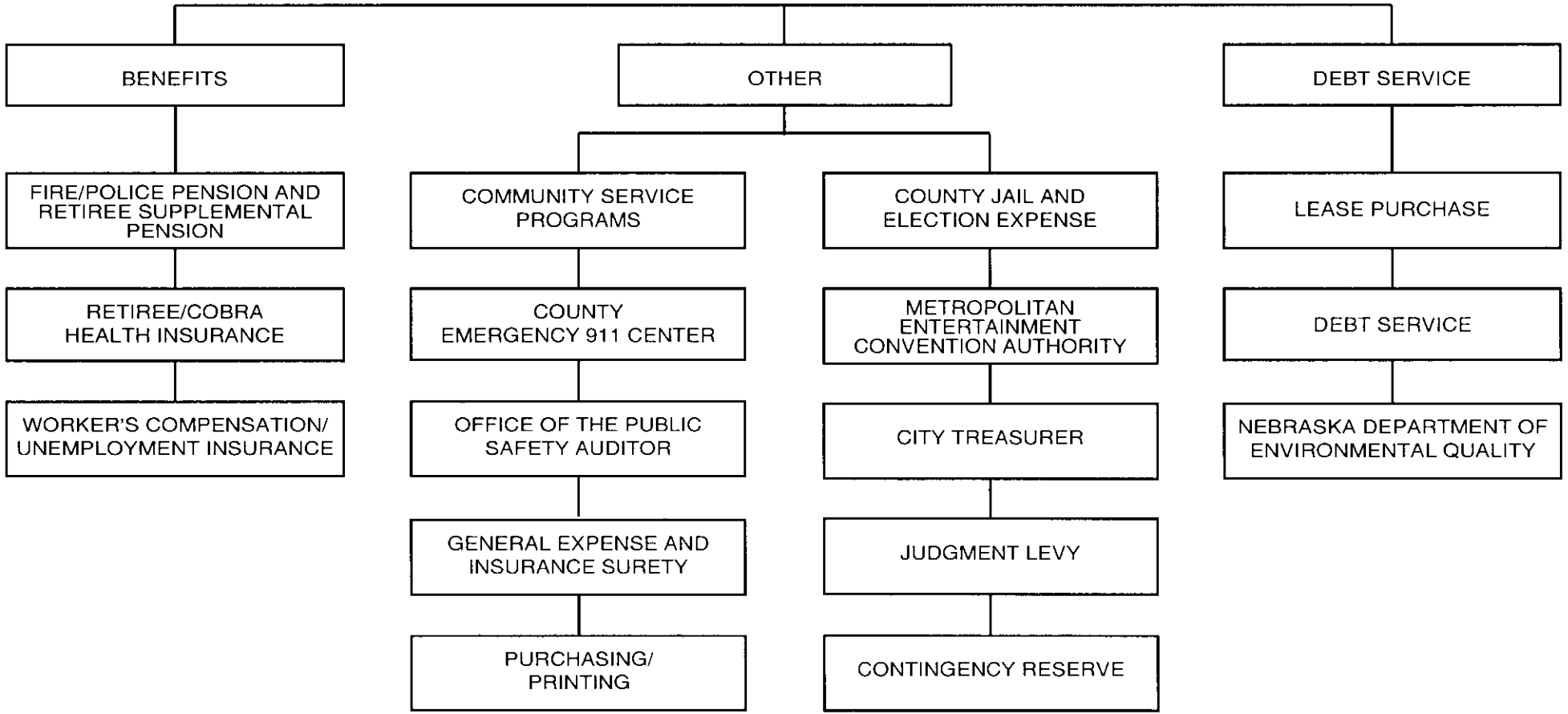


OTHER BUDGETARY ACCOUNTS

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	-
Retiree/COBRA Health Insurance	-	-	19,871,404	23,163,364	-
Workers' Compensation/Unemployment	-	-	2,321,417	2,300,000	-
Total	<u>0</u>	<u>0</u>	<u>26,960,333</u>	<u>30,170,364</u>	<u>-</u>
By Expenditures Category					
Employee Compensation			26,797,056	29,760,364	-
Non-Personal Services			163,277	410,000	-
Total			<u>26,960,333</u>	<u>30,170,364</u>	<u>-</u>
By Source of Funds					
General			23,252,805	25,410,172	-
Street And Highway Allocation			2,023,874	2,639,743	-
Sewer Revenue			1,413,222	1,806,709	-
Air Quality Fund			43,618	54,093	-
Compost			34,894	54,093	-
Golf Operations			183,196	194,735	-
Tennis Operations			8,724	10,819	-
Total			<u>26,960,333</u>	<u>30,170,364</u>	<u>-</u>

Expenditure Summary by Organization

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

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

Fire/Police Pension Unfunded 118011

The 2010 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	-
Organization Total	46,748	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	-
Organization Total	4,628,668	4,720,512	4,660,000	-

Division Total	4,675,416	4,767,512	4,707,000	-
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Source of Funds:

General (Ref. B-1)	4,675,416	4,767,512	4,707,000	-
	4,675,416	4,767,512	4,707,000	-

Expenditure Summary by Organization

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

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

Retirees Health **118014**

Retiree medical insurance costs for 2011 are projected to be \$25,914,330 which includes a projected reimbursement of \$600,000. An additional reimbursement of \$2,340,482 is included from the Federal Government for Retiree Reinsurance. Continuation of Benefits coverage costs for 2011 are projected to be \$360,640. 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	-
Organization Total	19,101,105	19,871,404	23,163,364	-

Division Total	19,101,105	19,871,404	23,163,364	-
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Source of Funds:

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

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	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	-
Non-Personal Services	475,199	163,277	410,000	-
Organization Total	1,846,753	2,321,417	2,300,000	-

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

General (Ref. B-1)	1,376,804	1,933,600	1,906,225	-
Street And Highway Allocation (Ref. B-5)	248,417	211,702	218,366	-
Sewer Revenue (Ref. B-39-1)	186,044	147,826	149,455	-
Air Quality Fund (Ref. B-40)	5,377	4,563	4,475	-
Compost (Ref. B-41)	5,377	3,650	4,475	-
Golf Operations (Ref. B-44-1)	23,659	19,163	16,109	-
Tennis Operations (Ref. B-45)	1,075	913	895	-
	1,846,753	2,321,417	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	-
County Jail and Election Expense	-	-	5,350,000	5,550,000	-
County Emergency 911 Center	-	-	4,225,800	4,286,177	-
Downtown Stadium	-	-	42,739,690	47,518,232	-
Metro Ent Convention Authority	-	-	300,000	1,050,000	-
City Treasurer	-	-	1,475,899	1,475,899	-
General Expense Insurance Surety	-	-	3,816,505	4,052,800	-
DOT.Comm	-	-	5,808,919	5,643,900	-
Purchasing/Printing/Graphics	5	3	460,582	346,371	-
Judgment	-	-	2,094,107	2,094,107	-
Wage Adjustment Account	-	-	-	20,468,827	-
Contingency Reserve	-	-	510,000	510,000	-
Cash Reserve Fund	-	-	-	-	-
Total	5	3	68,346,502	95,973,313	-

By Expenditures Category

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

By Source of Funds

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

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	-
Women Against Violence	126015	50,000	50,000	50,000	-
Omaha Classic Golf Tourney	126016	19,500	-	-	-
Protective Custody	126017	65,000	65,000	65,000	-
Millennium Celebration	126019	-	15,000	15,000	-
Nebraska Humane Society	126021	700,000	700,000	700,000	-
Domestic Violence Council	126023	25,000	12,500	12,500	-
Target Omaha	126028	125,000	125,000	150,000	-
Joslyn Art Museum	126034	150,000	75,000	-	-
Historical & Educational Arts	126035	19,800	-	-	-
Omaha By Design	126037	50,000	50,000	50,000	-
Western Heritage Society	126038	200,000	200,000	87,000	-
Metro Area Motorist Assistance	126041	5,000	-	-	-
Neighborhood Scan Program	126042	25,000	12,500	12,500	-
Homeless Day Services	126045	100,000	100,000	100,000	-
Weed & Seed Keno Expenditures	126046	15,709	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	-
National Safety Council	126058	-	-	125,000	-
		1,742,994	1,565,000	2,977,000	-

Source of Funds:

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

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	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	-
Organization Total	5,924,827	5,350,000	5,550,000	-
<p>The Jail Expense is the cost of reimbursing Douglas County for housing City prisoners committed to the County Jail.</p> <p>The 2011 Non-Personal Services budget includes a Jail Expense of \$5,300,000 and an Election Expense of \$250,000.</p>				
Division Total	5,924,827	5,350,000	5,550,000	-
Source of Funds:				
General (Ref. B-1)	5,924,827	5,350,000	5,550,000	-
	5,924,827	5,350,000	5,550,000	-

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	-
Organization Total	4,226,172	4,225,800	4,286,177	-
Division Total	4,226,172	4,225,800	4,286,177	-
Source of Funds:				
General (Ref. B-1)	4,226,172	4,225,800	4,286,177	-
	4,226,172	4,225,800	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	-
Organization Total	20,956,869	42,739,690	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	-
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Source of Funds:

Downtown Stadium & Companion Proj (Ref. B-34)	20,956,869	42,739,690	47,518,232	-
	20,956,869	42,739,690	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	-
Capital	76,081	50,000	-	-
Organization Total	76,051	300,000	1,050,000	-

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.

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

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	-
Organization Total	2,266,846	1,475,899	1,475,899	-

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.

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

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	-
Capital	30,660	71,000	88,500	-
Organization Total	3,818,752	3,816,505	4,052,800	-

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 - \$1,461,700
 Membership Dues - \$97,000
 Accounting & Auditing Services - \$233,000
 Miscellaneous Expenses - \$42,000

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

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

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	-
Organization Total	5,664,514	5,808,919	5,643,900	-
Division Total	5,664,514	5,808,919	5,643,900	-
Source of Funds:				
General (Ref. B-1)	4,390,553	4,462,331	4,371,201	-
Street And Highway Allocation (Ref. B-5)	731,054	788,049	719,877	-
Greater Omaha Convention & Visitors (Ref. B-17)	44,770	46,450	45,532	-
Sewer Revenue (Ref. B-39-1)	422,765	435,166	429,441	-
Air Quality Fund (Ref. B-40)	9,634	10,123	9,384	-
Compost (Ref. B-41)	13,034	14,276	13,378	-
Golf Operations (Ref. B-44-1)	48,170	48,208	50,988	-
Tennis Operations (Ref. B-45)	4,534	4,316	4,099	-
	5,664,514	5,808,919	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)	-
Non-Personal Services	4,082	7,000	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	-
Non-Personal Services	337,194	315,200	217,200	-
Organization Total	481,674	460,582	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	-
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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	-
	789,576	460,582	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	-
Organization Total	993,342	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	-
Source of Funds:				
Judgment (Ref. B-3)	993,342	2,094,107	2,094,107	-
	993,342	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	-
Organization Total	-	-	20,468,827	-

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

Police: \$4,691,682
 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 have been reached with respect to Police, whereas negotiations with respect to Fire continue. Based on the status of these negotiations at the time the budget document was prepared; the estimates with respect to the City's portion of the unfunded pension liability are as follows:

Police: \$7,898,660
 Fire: \$5,297,891

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

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other			
Division	Contingency Reserve		Division No	910130
	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2009 Expended	2010 Appropriated	2011 Recommended	2011 Appropriated
Contingency	120026			
Non-Personal Services	100,000	510,000	510,000	-
Organization Total	100,000	510,000	510,000	-
Division Total	100,000	510,000	510,000	-
Source of Funds:				
General (Ref. B-1)	100,000	360,000	360,000	-
Street And Highway Allocation (Ref. B-5)	-	100,000	100,000	-
Sewer Revenue (Ref. B-39-1)	-	50,000	50,000	-
	100,000	510,000	510,000	-

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	-	-	-	-

The 2011 Cash Reserve provides for a \$500,000 transfer from the General Fund to the Cash Reserve Fund.

Division Total	-	-	-	-
Source of Funds:				
General (Ref. B-1)	-	-	500,000	-
Cash Reserve (Ref. B-6)	-	-	(500,000)	-
	-	-	-	-







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	-
Debt Service	-	-	78,251,312	83,142,872	-
NE Dept of Environmental Quality	-	-	4,598,298	4,665,956	-
Total	0	0	95,466,070	102,244,046	-
By Expenditures Category					
Non-Personal Services			93,767,139	100,822,704	-
Capital			1,698,931	1,421,342	-
Total			95,466,070	102,244,046	-
By Source of Funds					
General			8,065,685	6,676,670	-
Stadium Revenue			2,467,425	4,124,619	-
Street And Highway Allocation			229,503	142,645	-
Keno/Lottery Proceeds			-	1,540,112	-
Community Park Development			107,385	106,414	-
Debt Service			55,166,619	56,966,971	-
Redevelopment Debt Service			9,422,275	9,452,310	-
Sewer Revenue			12,422,980	13,750,271	-
Compost			42,138	41,513	-
Parking Facilities			2,041,212	2,052,304	-
Omaha Convention Hotel Fund			5,500,848	7,390,217	-
Total			95,466,070	102,244,046	-

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	-
Rosenblatt Stadium Improve	120015	753,385	747,800	-	-
Papio Dam Site #18	120016	216,149	216,150	216,150	-
Omaha Park 4 & 5	120019	8,410	45,890	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	-
Omaha Park 4,5,&7	120029	274,958	1,011,783	1,011,183	-
Washington Branch Library	120031	228,013	228,153	229,340	-
Library Facilities - Refunding	120032	688,243	686,243	684,643	-
Vehicle Impound Lot - Refunding	120033	139,238	152,263	158,168	-
Library Facilities Construction	120034	517,467	531,080	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	-
Compost Grinder	120038	42,147	42,138	41,513	-
Omaha Park 8 Tunnel	120039	-	68,119	68,119	-
Public Facilities Corporation 2009	120041	-	185,000	1,652,423	-
Dot.Comm	120042	-	-	460,000	-
Public Facility Ballpark 09 & 10	120043	727,518	2,467,425	5,664,731	-
		8,443,132	12,616,460	14,435,218	-
		8,443,132	12,616,460	14,435,218	-

Source of Funds:

General (Ref. B-1)	8,399,700	8,065,685	6,676,670	-
Stadium Revenue (Ref. B-2)	-	2,467,425	4,124,619	-
Keno/Lottery Proceeds (Ref. B-10)	-	-	1,540,112	-
Stadium Expansion/Improvement (Ref. B-35)	1,285	-	-	-
Compost (Ref. B-41)	42,147	42,138	41,513	-
Parking Facilities (Ref. B-46)	-	2,041,212	2,052,304	-
	8,443,132	12,616,460	14,435,218	-
	8,443,132	12,616,460	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	121,385,300	78,251,312	83,142,872	-
Organization Total	121,385,300	78,251,312	83,142,872	-

Division Total	121,385,300	78,251,312	83,142,872	-
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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	-
Debt Service (Ref. B-21)	105,322,605	55,166,619	56,966,971	-
Redevelopment Debt Service (Ref. B-22)	9,001,242	9,422,275	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	-
Omaha Convention Hotel Fund (Ref. B-48)	-	5,500,848	7,390,217	-
	121,385,300	78,251,312	83,142,872	-

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	-
Whitehawk Sediment Basin 122117	108,858	107,384	106,414	-
Sewer Separation Contract #7319 122118	811,962	1,605,228	1,596,858	-
Treatment Plant Permit Compliance 122119	558,262	991,825	987,222	-
Miscellaneous CSO 122121	-	229,338	229,338	-
Miscellaneous WWTP 122122	-	458,675	550,775	-
	1,683,579	4,598,298	4,665,956	-

Source of Funds:

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





