

**City of Omaha**  
**Other Budgetary Accounts - Benefits Dept**

**City of Omaha**  
**2016 Other Budgetary Accounts - Benefits Department Budget**  
**Appropriated Summary**

By Division	Positions		Funding		
	2015	2016	2015 Appropriated	2016 Recommended	2016 Appropriated
Retiree Supplemental Pension	-	-	4,615,800	4,586,382	4,586,382
Retiree Health Insurance	-	-	18,177,341	17,567,402	17,567,402
Workers' Compensation/Unemployment	-	-	2,240,000	2,510,000	2,510,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>25,033,141</b>	<b>24,663,784</b>	<b>24,663,784</b>

**By Expenditures Category**

Employee Compensation	24,428,141	24,058,784	24,058,784
Non-Personal Services	605,000	605,000	605,000
<b>Total</b>	<b>25,033,141</b>	<b>24,663,784</b>	<b>24,663,784</b>

**By Source of Funds**

Tennis Operations	7,938	7,806	7,806
Household Hazardous Waste Facility	-	23,419	23,419
Marinas	-	7,806	7,806
Omaha Convention & Visitors	-	117,092	117,092
Printing Services And Graphics	-	7,806	7,806
City Wide Sports Revenue	-	7,806	7,806
Golf Operations	158,766	156,826	156,826
Parking Revenue	-	16,471	16,471
Air Quality Fund	39,692	39,030	39,030
General	21,921,322	20,570,242	20,570,242
Sewer Revenue	960,536	1,378,799	1,378,799
Street And Highway Allocation	1,944,887	2,330,681	2,330,681
<b>Total</b>	<b>25,033,141</b>	<b>24,663,784</b>	<b>24,663,784</b>

## 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	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Fire/Police Pension Unfunded</b> <b>118011</b>				
<p>The 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.</p>				
Employee Compensation	29,295	52,600	5,400	5,400
<b>Organization Total</b>	<b>29,295</b>	<b>52,600</b>	<b>5,400</b>	<b>5,400</b>
<b>Retiree Supplemental</b> <b>118013</b>				
<p>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.</p>				
Employee Compensation	4,416,647	4,563,200	4,580,982	4,580,982
<b>Organization Total</b>	<b>4,416,647</b>	<b>4,563,200</b>	<b>4,580,982</b>	<b>4,580,982</b>
<b>Division Total</b>	<b>4,445,942</b>	<b>4,615,800</b>	<b>4,586,382</b>	<b>4,586,382</b>
<b>Source of Funds</b>				
General (Ref. B-1)	4,445,942	4,615,800	4,586,382	4,586,382
	<b>4,445,942</b>	<b>4,615,800</b>	<b>4,586,382</b>	<b>4,586,382</b>

## Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Retirees Health</b>	<b>118014</b>			
Retiree medical insurance costs, which include Continuation of Benefits coverage costs, are included below.				
Insurance benefits for current employees are shown in each City Departments' budget section.				
Employee Compensation	16,740,655	18,112,341	17,502,402	17,502,402
Non-Personal Services	61,250	65,000	65,000	65,000
<b>Organization Total</b>	<b>16,801,905</b>	<b>18,177,341</b>	<b>17,567,402</b>	<b>17,567,402</b>

<b>Division Total</b>	<b>16,801,905</b>	<b>18,177,341</b>	<b>17,567,402</b>	<b>17,567,402</b>
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### Source of Funds

General (Ref. B-1)	13,876,156	15,406,922	13,985,619	13,985,619
Street And Highway Allocation (Ref. B-7)	1,738,583	1,731,512	2,039,308	2,039,308
Omaha Convention & Visitors (Ref. B-17)	-	-	102,454	102,454
Household Hazardous Waste Facility (Ref. B-19)	-	-	20,491	20,491
Sewer Revenue (Ref. B-41)	1,037,960	855,155	1,206,427	1,206,427
Air Quality Fund (Ref. B-42)	32,436	35,337	34,151	34,151
Marinas (Ref. B-44)	-	-	6,830	6,830
Golf Operations (Ref. B-46-1)	110,283	141,348	137,220	137,220
Tennis Operations (Ref. B-47)	6,487	7,067	6,830	6,830
Parking Revenue (Ref. B-48)	-	-	14,412	14,412
Printing Services And Graphics (Ref. B-49)	-	-	6,830	6,830
City Wide Sports Revenue (Ref. B-51)	-	-	6,830	6,830
	<b>16,801,905</b>	<b>18,177,341</b>	<b>17,567,402</b>	<b>17,567,402</b>

## 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			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated

**Workman's Comp/Unemployment 118017**

Workers' Compensation provides for the estimated 2014 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	1,907,716	1,700,000	1,970,000	1,970,000
Non-Personal Services	398,222	540,000	540,000	540,000
<b>Organization Total</b>	<b>2,305,938</b>	<b>2,240,000</b>	<b>2,510,000</b>	<b>2,510,000</b>

<b>Division Total</b>	<b>2,305,938</b>	<b>2,240,000</b>	<b>2,510,000</b>	<b>2,510,000</b>
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**Source of Funds**

General (Ref. B-1)	1,903,666	1,898,600	1,998,241	1,998,241
Street And Highway Allocation (Ref. B-7)	239,044	213,375	291,373	291,373
Omaha Convention & Visitors (Ref. B-17)	-	-	14,638	14,638
Household Hazardous Waste Facility (Ref. B-19)	-	-	2,928	2,928
Sewer Revenue (Ref. B-41)	142,713	105,381	172,372	172,372
Air Quality Fund (Ref. B-42)	4,460	4,355	4,879	4,879
Marinas (Ref. B-44)	-	-	976	976
Golf Operations (Ref. B-46-1)	15,163	17,418	19,606	19,606
Tennis Operations (Ref. B-47)	892	871	976	976
Parking Revenue (Ref. B-48)	-	-	2,059	2,059
Printing Services And Graphics (Ref. B-49)	-	-	976	976
City Wide Sports Revenue (Ref. B-51)	-	-	976	976
	<b>2,305,938</b>	<b>2,240,000</b>	<b>2,510,000</b>	<b>2,510,000</b>

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**City of Omaha**  
**Other Budgetary Accounts - Misc Dept**

**City of Omaha**  
**2016 Other Budgetary Accounts - Misc Department Budget**  
**Appropriated Summary**

By Division	Positions		Funding		
	2015	2016	2015 Appropriated	2016 Recommended	2016 Appropriated
Omaha Convention Hotel	-	-	2,864,950	3,321,525	3,321,525
Community Service Programs	-	-	5,612,500	5,952,500	5,952,500
County Jail and Election Expense	-	-	4,600,000	3,750,000	3,750,000
County Emergency 911 Center	-	-	4,774,000	5,384,874	5,384,874
Downtown Stadium	-	-	630,000	630,000	630,000
Metro Ent Convention Authority (MECA)	-	-	450,000	100,000	100,000
County Treasurer	-	-	1,971,748	1,994,073	2,039,879
General Expense Insurance Surety	-	-	4,230,900	4,873,754	4,873,754
DOT.Comm	-	-	5,439,954	5,900,283	5,900,283
Purchasing/Printing/Graphics	2	2	444,833	429,468	429,468
Judgment	-	-	1,900,000	1,900,000	1,900,000
Wage Adjustment Account	-	-	6,901,683	5,239,886	5,239,886
Contingency Liability Expense	-	-	1,519,855	650,000	650,000
Cash Reserve Fund	-	-	-	-	-
Turnback Tax	-	-	258,094	245,188	245,188
<b>Total</b>	<b>2</b>	<b>2</b>	<b>41,598,517</b>	<b>40,371,551</b>	<b>40,417,357</b>

**By Expenditures Category**

Employee Compensation	6,999,686	5,841,404	5,841,404
Non-Personal Services	33,318,831	33,150,147	33,195,953
Capital	1,280,000	1,380,000	1,380,000
<b>Total</b>	<b>41,598,517</b>	<b>40,371,551</b>	<b>40,417,357</b>

**By Source of Funds**

Debt Service	583,133	606,646	625,495
Golf Operations	103,785	80,202	80,202
Judgment	1,917,386	1,918,081	1,918,643
Redevelopment Debt Service	46,185	48,035	49,527
Storm Water Fee Revenue	4,119	-	-
Street And Highway Allocation	1,527,349	1,295,701	1,295,701
Air Quality Fund	29,934	12,307	12,307
Capital Special Assessment	3,000	3,000	3,000
City Street Maintenance	416,500	408,812	408,812
City Wide Sports Revenue	-	-	-
General	31,125,298	29,511,118	29,536,021
Parking Revenue	9,559	183,380	183,380
Service Special Assessment	8,000	8,000	8,000
Sewer Revenue	848,849	650,286	650,286
Advanced Acquisition	25,000	-	-
Cash Reserve Fund	(750,000)	(350,000)	(350,000)
Contingent Liability Fund	600,000	500,000	500,000
Keno/Lottery Proceeds	700,000	700,000	700,000
Marinas	22	-	-
Tennis Operations	9,456	5,161	5,161



Downtown Stadium & Companion Proj	630,000	630,000	630,000
Household Hazardous Waste Facility	7,237	-	-
Omaha Convention & Visitors	78,397	89,641	89,641
Omaha Convention Hotel Fund	2,864,950	3,321,525	3,321,525
Printing Services And Graphics	452,264	429,468	429,468
State Turnback Revenue	258,094	245,188	245,188
Western Heritage Special Revenue	100,000	75,000	75,000
<b>Total</b>	<b>41,598,517</b>	<b>40,371,551</b>	<b>40,417,357</b>

## Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Omaha Convention Hotel	Division No	131000

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Advanced Acquisition</b>	<b>131551</b>			
Non-Personal Services	231,267	-	-	-
Capital	1,274,702	-	-	-
<b>Organization Total</b>	<b>1,505,969</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>City Capital Improvement</b>	<b>131555</b>			
Non-Personal Services	3,396,071	-	-	-
Capital	2,181,480	-	-	-
<b>Organization Total</b>	<b>5,577,551</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Omaha Plaza/Park - Morvr Pedestria</b>	<b>131762</b>			
Non-Personal Services	(96)	-	-	-
<b>Organization Total</b>	<b>(96)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Hotel Operations</b>	<b>131911</b>			
Non-Personal Services	2,175,103	2,214,950	2,571,525	2,571,525
Capital	6,757	-	-	-
<b>Organization Total</b>	<b>2,181,860</b>	<b>2,214,950</b>	<b>2,571,525</b>	<b>2,571,525</b>
<b>Hotel Construction</b>	<b>131912</b>			
Capital	-	650,000	750,000	750,000
<b>Organization Total</b>	<b>-</b>	<b>650,000</b>	<b>750,000</b>	<b>750,000</b>

### Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Omaha Convention Hotel	Division No	131000

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Hotel Corporate Operations</b> <b>131913</b>				
Non-Personal Services	75,201	-	-	-
<b>Organization Total</b>	<b>75,201</b>	-	-	-
<b>Division Total</b>	<b>9,340,485</b>	<b>2,864,950</b>	<b>3,321,525</b>	<b>3,321,525</b>
<b>Source of Funds</b>				
Pedestrian Trail Bridge - Joint Use (Ref. B-20)	(96)	-	-	-
City Capital Improvement (Ref. B-33)	5,577,551	-	-	-
Advanced Acquisition (Ref. B-34)	1,505,969	-	-	-
Omaha Convention Hotel Fund (Ref. B-50)	2,257,061	2,864,950	3,321,525	3,321,525
	<b>9,340,485</b>	<b>2,864,950</b>	<b>3,321,525</b>	<b>3,321,525</b>

## Expenditure Summary by Organization

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

Organization Description and Major Object Summary		Comparative Budget Appropriations			
		2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Neighborhood Grants	119017	77,624	80,000	80,000	80,000
Holiday Lighting	124058	-	15,000	15,000	15,000
Women Against Violence	126015	65,000	65,000	70,000	70,000
Protective Custody	126017	48,750	65,000	65,000	65,000
Nebraska Humane Society	126021	700,000	700,000	700,000	700,000
Greater Omaha Econ Dev Partnership	126028	125,000	150,000	150,000	150,000
Omaha By Design	126037	-	50,000	50,000	50,000
Western Heritage Society	126038	100,000	100,000	100,000	100,000
Homeless Day Services	126045	100,000	100,000	100,000	100,000
Community Development Support	126046	28,436	20,000	20,000	20,000
Neighborhood Alliance Support	126054	9,825	50,000	50,000	50,000
Truancy Prevention Program	126057	185,000	150,000	150,000	150,000
National Safety Council	126058	70,000	50,000	-	-
University of Nebraska Med Center	126061	3,461,132	3,500,000	3,500,000	3,500,000
MAPA	126062	-	37,500	37,500	37,500
Land Bank	126063	-	150,000	150,000	150,000
Summer Jobs Program	126064	-	200,000	200,000	200,000
Healthy Futures	130732	90,000	90,000	75,000	75,000
Workforce Solutions - Grants	131997	25,000	40,000	440,000	440,000
		<b>5,085,767</b>	<b>5,612,500</b>	<b>5,952,500</b>	<b>5,952,500</b>

### Source of Funds

General (Ref. B-1)	4,302,017	4,787,500	5,177,500	5,177,500
Keno/Lottery Proceeds (Ref. B-10)	683,750	700,000	700,000	700,000
Western Heritage Special Revenue (Ref. B-15)	100,000	100,000	75,000	75,000
Advanced Acquisition (Ref. B-34)	-	25,000	-	-
	<b>5,085,767</b>	<b>5,612,500</b>	<b>5,952,500</b>	<b>5,952,500</b>

### Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>County Jail &amp; Election Expense</b> <b>119011</b>				
Non-Personal Services	3,618,243	4,600,000	3,750,000	3,750,000
<b>Organization Total</b>	<b>3,618,243</b>	<b>4,600,000</b>	<b>3,750,000</b>	<b>3,750,000</b>
The Jail Expense is the cost of reimbursing Douglas County for housing City prisoners committed to the County Jail.				
The 2016 budget includes a Jail Expense of \$3,750,000 and no Election Expense.				
<b>Division Total</b>	<b>3,618,243</b>	<b>4,600,000</b>	<b>3,750,000</b>	<b>3,750,000</b>
<b>Source of Funds</b>				
General (Ref. B-1)	3,618,243	4,600,000	3,750,000	3,750,000
	<b>3,618,243</b>	<b>4,600,000</b>	<b>3,750,000</b>	<b>3,750,000</b>

## Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Douglas County Emergency 911      119013</b>				
<p>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.</p> <p>City and County funding for the Merged Center is based on proportional population with both the City and County approving the annual budget.</p> <p>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.</p>				
Non-Personal Services	4,654,250	4,774,000	5,384,874	5,384,874
<b>Organization Total</b>	<b>4,654,250</b>	<b>4,774,000</b>	<b>5,384,874</b>	<b>5,384,874</b>
<b>Division Total</b>	<b>4,654,250</b>	<b>4,774,000</b>	<b>5,384,874</b>	<b>5,384,874</b>
<b>Source of Funds</b>				
General (Ref. B-1)	4,654,250	4,774,000	5,384,874	5,384,874
	<b>4,654,250</b>	<b>4,774,000</b>	<b>5,384,874</b>	<b>5,384,874</b>

## Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Downtown Stadium</b>	<b>131606</b>			
Non-Personal Services	352,028	-	-	-
Capital	213,090	630,000	630,000	630,000
<b>Organization Total</b>	<b>565,118</b>	<b>630,000</b>	<b>630,000</b>	<b>630,000</b>

The City of Omaha in collaboration with the Metropolitan Entertainment and Convention Authority, College World Series, Inc. and the National Collegiate Athletic Association constructed a new 24,000 seat downtown stadium which was built on two parking lots northwest of the Centurylink Center Omaha. This state-of-the-art stadium is funded with a combination of public money, private donations, concessionaire agreements and revenue generated by the stadium. The stadium provides 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 opened for the 2011 baseball season.

<b>Division Total</b>	<b>565,118</b>	<b>630,000</b>	<b>630,000</b>	<b>630,000</b>
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**Source of Funds**

Downtown Stadium & Companion Proj (Ref. B-35)	565,118	630,000	630,000	630,000
	<b>565,118</b>	<b>630,000</b>	<b>630,000</b>	<b>630,000</b>

## Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Metro Ent Convention Authority (MECA)	Division No	910050

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Convention Center Management</b> <b>119012</b>				
Non-Personal Services	(99,299)	450,000	100,000	100,000
<b>Organization Total</b>	<b>(99,299)</b>	<b>450,000</b>	<b>100,000</b>	<b>100,000</b>

Effective January 1, 2011, MECA took over operation of the TD Ameritrade Ballpark. In 2016 the City anticipates there will be no payments to MECA for the operation of the facility due to any losses.

The City (Parks Department) took over responsibilities of the Civic Auditorium mid 2014. The Civic Auditorium no longer host events, and the City is considering alternative uses for the property. There are still costs associated with the Civic Auditorium such as security and maintenance, however. Therefore, the City has budgeted up to \$100,000 for these expenses. These expenses are incurred by the City and are no longer related to MECA.

<b>Division Total</b>	<b>(99,299)</b>	<b>450,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Source of Funds</b>				
General (Ref. B-1)	(122,082)	450,000	100,000	100,000
2010 Public Facilities (Ref. B-32-2)	22,783	-	-	-
	<b>(99,299)</b>	<b>450,000</b>	<b>100,000</b>	<b>100,000</b>



## Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	County Treasurer	Division No	910070

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>County Treasurer</b>	<b>119016</b>			
Non-Personal Services	1,836,286	1,971,748	1,994,073	2,039,879
<b>Organization Total</b>	<b>1,836,286</b>	<b>1,971,748</b>	<b>1,994,073</b>	<b>2,039,879</b>

The 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. 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 2016 budget the City Council increased Non-Personal Services by \$45,806 per Resolution 1134.

<b>Division Total</b>	<b>1,836,286</b>	<b>1,971,748</b>	<b>1,994,073</b>	<b>2,039,879</b>
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### Source of Funds

General (Ref. B-1)	858,833	897,544	901,499	926,402
Judgment (Ref. B-5)	16,054	17,386	18,081	18,643
City Street Maintenance (Ref. B-6)	394,963	416,500	408,812	408,812
Debt Service (Ref. B-23)	518,701	583,133	606,646	625,495
Redevelopment Debt Service (Ref. B-24)	42,650	46,185	48,035	49,527
Service Special Assessment (Ref. B-40-2)	3,205	8,000	8,000	8,000
Capital Special Assessment (Ref. B-40-1)	1,880	3,000	3,000	3,000
	<b>1,836,286</b>	<b>1,971,748</b>	<b>1,994,073</b>	<b>2,039,879</b>

## Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>General Expense/Insurance</b>	<b>119014</b>			
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.				
Employee Compensation	-	-	500,000	500,000
Non-Personal Services	4,458,280	4,230,900	4,373,754	4,373,754
<b>Organization Total</b>	<b>4,458,280</b>	<b>4,230,900</b>	<b>4,873,754</b>	<b>4,873,754</b>

2016 budget expenditure items include:

Payroll Upgrades and Licensing Fees - \$216,000  
 Centrex and Long Distance Phone - \$480,000  
 Fire and Extended Insurance Coverage - \$750,000 (1)  
 Dismissed Court Cases - \$310,000  
 Advertising of Legal Notices - \$200,000  
 Actuary Valuations - \$110,000  
 Postage - \$280,000  
 Mail Room - \$115,000  
 Witness Fees - \$45,104  
 Professional Fees & Contract Services - \$1,360,000  
 Membership Dues - \$117,150  
 Accounting & Auditing Services - \$235,000  
 Miscellaneous Expenses - \$155,500  
 Fire Trust Fund Advance - \$500,000

<b>Division Total</b>	<b>4,458,280</b>	<b>4,230,900</b>	<b>4,873,754</b>	<b>4,873,754</b>
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### Source of Funds

General (Ref. B-1)	3,830,266	3,669,594	4,234,958	4,234,958
Street And Highway Allocation (Ref. B-7)	406,750	362,393	374,298	374,298
Omaha Convention & Visitors (Ref. B-17)	22,050	22,006	28,061	28,061
Sewer Revenue (Ref. B-41)	165,653	144,341	148,457	148,457
Air Quality Fund (Ref. B-42)	5,035	3,848	3,853	3,853
Golf Operations (Ref. B-46-1)	26,663	27,174	25,106	25,106
Tennis Operations (Ref. B-47)	1,863	1,544	1,616	1,616
Parking Revenue (Ref. B-48)	-	-	57,405	57,405
<b>Source of Funds Total</b>	<b>4,458,280</b>	<b>4,230,900</b>	<b>4,873,754</b>	<b>4,873,754</b>

(1) Insurance for the Sewer Wastewater Treatment Plant Facilities is included in the Public Works Sewer Revenue General Expense section of the budget.

## Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Dot.Comm - City</b>	<b>119019</b>			
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	5,439,954	5,439,954	5,900,283	5,900,283
<b>Organization Total</b>	<b>5,439,954</b>	<b>5,439,954</b>	<b>5,900,283</b>	<b>5,900,283</b>
<b>Division Total</b>	<b>5,439,954</b>	<b>5,439,954</b>	<b>5,900,283</b>	<b>5,900,283</b>
<b>Source of Funds</b>				
General (Ref. B-1)	4,124,304	4,143,486	4,372,401	4,372,401
Street And Highway Allocation (Ref. B-7)	773,023	755,065	821,403	821,403
Omaha Convention & Visitors (Ref. B-17)	41,905	45,850	61,580	61,580
Sewer Revenue (Ref. B-41)	436,939	427,698	451,829	451,829
Air Quality Fund (Ref. B-42)	9,570	8,017	8,454	8,454
Golf Operations (Ref. B-46-1)	50,672	56,620	55,096	55,096
Tennis Operations (Ref. B-47)	3,541	3,218	3,545	3,545
Parking Revenue (Ref. B-48)	-	-	125,975	125,975
	<b>5,439,954</b>	<b>5,439,954</b>	<b>5,900,283</b>	<b>5,900,283</b>

## Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 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. Douglas County started reimbursing the City for all purchasing costs in 2010.

Employee Compensation	95,191	-	-	-
<b>Organization Total</b>	<b>95,191</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	94,556	98,003	101,518	101,518
Non-Personal Services	252,884	346,830	327,950	327,950
<b>Organization Total</b>	<b>347,440</b>	<b>444,833</b>	<b>429,468</b>	<b>429,468</b>

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.

<b>Division Total</b>	<b>442,631</b>	<b>444,833</b>	<b>429,468</b>	<b>429,468</b>
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**Source of Funds**

General (Ref. B-1)	95,191	-	-	-
Printing Services And Graphics (Ref. B-49)	347,440	444,833	429,468	429,468
	<b>442,631</b>	<b>444,833</b>	<b>429,468</b>	<b>429,468</b>

## Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Judgment	Division No	910110

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Judgment Levy</b> <b>121101</b>				
Non-Personal Services	1,119,435	1,900,000	1,900,000	1,900,000
<b>Organization Total</b>	<b>1,119,435</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,900,000</b>
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.				
<b>Division Total</b>	<b>1,119,435</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,900,000</b>
<b>Source of Funds</b>				
Judgment (Ref. B-5)	1,119,435	1,900,000	1,900,000	1,900,000
	<b>1,119,435</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,900,000</b>

## Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Wage Adjustment</b>	<b>121111</b>			
Employee Compensation	2,122,175	6,901,683	5,239,886	5,239,886
<b>Organization Total</b>	<b>2,122,175</b>	<b>6,901,683</b>	<b>5,239,886</b>	<b>5,239,886</b>

The estimated wages and benefits are included in this section because these groups do not have contracts for the designated budget year.

Included in the 2016 budget are estimated wage adjustments for Police Sworn employees. The amount allocated in 2016 is as follows:

Police Sworn Wages	\$ 3,934,180
Police Sworn Pension	\$ 1,305,706
	-----
2016 Total	\$5,239,886

<b>Division Total</b>	<b>2,122,175</b>	<b>6,901,683</b>	<b>5,239,886</b>	<b>5,239,886</b>
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### Source of Funds

General (Ref. B-1)	2,122,175	6,283,319	5,239,886	5,239,886
Street And Highway Allocation (Ref. B-7)	-	309,891	-	-
Omaha Convention & Visitors (Ref. B-17)	-	10,541	-	-
Storm Water Fee Revenue (Ref. B-18)	-	4,119	-	-
Household Hazardous Waste Facility (Ref. B-19)	-	7,237	-	-
Sewer Revenue (Ref. B-41)	-	226,810	-	-
Air Quality Fund (Ref. B-42)	-	18,069	-	-
Marinas (Ref. B-44)	-	22	-	-
Golf Operations (Ref. B-46-1)	-	19,991	-	-
Tennis Operations (Ref. B-47)	-	4,694	-	-
Parking Revenue (Ref. B-48)	-	9,559	-	-
Printing Services And Graphics (Ref. B-49)	-	7,431	-	-
City Wide Sports Revenue (Ref. B-51)	-	-	-	-
	<b>2,122,175</b>	<b>6,901,683</b>	<b>5,239,886</b>	<b>5,239,886</b>

## Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Contingency Liability Expense	Division No	910130

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Contingency Account/Transfers</b> <b>120026</b>				
Non-Personal Services	150,000	269,855	150,000	150,000
<b>Organization Total</b>	<b>150,000</b>	<b>269,855</b>	<b>150,000</b>	<b>150,000</b>

In the 2016 budget there is \$0 appropriated from the contingency reserve account from the General Fund. There are \$150,000 in fund transfers from the Street & Hwy Allocation Fund (\$100,000) and the Sewer Revenue Fund (\$50,000) into the Contingent Liability Fund.

**Contingent Liability Reserve**      **122101**

This organization is used for uninsured or under-insured losses and other liabilities.

Non-Personal Services	685,838	1,250,000	500,000	500,000
<b>Organization Total</b>	<b>685,838</b>	<b>1,250,000</b>	<b>500,000</b>	<b>500,000</b>

<b>Division Total</b>	<b>835,838</b>	<b>1,519,855</b>	<b>650,000</b>	<b>650,000</b>
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**Source of Funds**

General (Ref. B-1)	859	769,855	-	-
Contingent Liability Fund (Ref. B-4)	684,979	600,000	500,000	500,000
Street And Highway Allocation (Ref. B-7)	100,000	100,000	100,000	100,000
Sewer Revenue (Ref. B-41)	50,000	50,000	50,000	50,000
	<b>835,838</b>	<b>1,519,855</b>	<b>650,000</b>	<b>650,000</b>

### Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>Cash Reserve</b> <u>119021</u>				
Non-Personal Services	200,000	-	-	-
<b>Organization Total</b>	<b>200,000</b>	-	-	-

This budget represents transfers directly into the Cash Reserve Fund from the General Fund. Ordinance 38790 indicates that "...there shall be an appropriation to the Cash Reserve Fund sufficient to increase the end-of-the-year fund balance by four percent (4%)." It also states that "...the appropriations required by this ordinance shall end or be reduced when, at the time an annual budget is adopted, the Cash Reserve Fund has a balance equal to or greater than four percent (4%) of General Fund appropriations for that budget year."

<b>Division Total</b>	<b>200,000</b>	-	-	-
<b>Source of Funds</b>				
General (Ref. B-1)	200,000	750,000	350,000	350,000
Cash Reserve Fund (Ref. B-3)	-	(750,000)	(350,000)	(350,000)
	<b>200,000</b>	-	-	-



### Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc			
Division	Turnback Tax	Division No		910160
		Comparative Budget Appropriations		
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
<b>North Omaha Turnback Tax</b>	<b>129162</b>			
Non-Personal Services	120,025	129,047	122,594	122,594
<b>Organization Total</b>	<b>120,025</b>	<b>129,047</b>	<b>122,594</b>	<b>122,594</b>
<b>South Omaha Turnback Tax</b>	<b>129163</b>			
Non-Personal Services	128,184	129,047	122,594	122,594
<b>Organization Total</b>	<b>128,184</b>	<b>129,047</b>	<b>122,594</b>	<b>122,594</b>
<b>Division Total</b>	<b>248,209</b>	<b>258,094</b>	<b>245,188</b>	<b>245,188</b>
<b>Source of Funds</b>				
State Turnback Revenue (Ref. B-14)	248,209	258,094	245,188	245,188
	<b>248,209</b>	<b>258,094</b>	<b>245,188</b>	<b>245,188</b>

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**City of Omaha**  
**Other Budgetary Accounts - Debt Service Dept**

**City of Omaha**  
**2016 Other Budgetary Accounts - Debt Service Department Budget**  
**Appropriated Summary**

By Division	Positions		Funding		
	2015	2016	2015 Appropriated	2016 Recommended	2016 Appropriated
Lease Purchase Agreements	-	-	15,904,017	14,902,021	14,902,021
Debt Service	-	-	110,944,198	110,638,320	113,651,923
NE Dept of Environmental Quality	-	-	835,383	3,991,245	3,991,245
<b>Total</b>	<b>0</b>	<b>0</b>	<b>127,683,598</b>	<b>129,531,586</b>	<b>132,545,189</b>

**By Expenditures Category**

Non-Personal Services			127,683,598	129,531,586	132,545,189
<b>Total</b>			<b>127,683,598</b>	<b>129,531,586</b>	<b>132,545,189</b>

**By Source of Funds**

Debt Service			65,995,316	63,338,123	66,351,726
Keno/Lottery Proceeds			2,305,702	2,351,816	2,351,816
Redevelopment Debt Service			8,270,712	8,573,625	8,573,625
Parking Revenue			4,128,942	3,922,730	3,922,730
General			5,419,631	4,539,341	4,539,341
Omaha Convention Hotel Fund			8,988,204	9,813,513	9,813,513
Sewer Revenue			28,269,144	32,774,849	32,774,849
Street And Highway Allocation			641,205	514,455	514,455
Stadium Revenue			3,664,742	3,703,134	3,703,134
<b>Total</b>			<b>127,683,598</b>	<b>129,531,586</b>	<b>132,545,189</b>

## 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			
		2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Parking Facilities 2015 Issue	120001	-	261,533	261,533	261,533
Abrahams Rehabilitation 2012 Issue	120002	33,150	31,650	30,850	30,850
Omaha Park 7 Refund Series 2013	120003	396,900	399,775	124,000	124,000
Hall Of Justice Lease	120013	1,782,402	1,823,638	1,857,880	1,857,880
NE PW Street Maint 2015 Issue	120015	2,400	385,000	385,000	385,000
Papio Dam Site #18	120016	216,150	216,149	216,149	216,149
Omaha Park 8	120028	1,805,539	1,807,930	1,808,607	1,808,607
Omaha Park 4,5,&7	120029	623,315	622,730	194,800	194,800
Washington Branch Library	120031	227,335	226,235	226,015	226,015
Library Facilities - Refunding	120032	684,530	688,330	269,750	269,750
Vehicle Impound Lot - Refunding	120033	115,050	-	-	-
Library Facilities Construction	120034	533,658	533,413	532,913	532,913
Public Facility 2007 Issuance	120037	319,450	316,050	318,650	318,650
Compost Grinder	120038	39,312	43,475	42,350	42,350
Omaha Park 8 Tunnel	120039	70,520	68,119	68,119	68,119
Public Facilities Corporation 2009	120041	1,652,951	1,651,246	1,653,655	1,653,655
Public Facility Ballpark 09 & 10	120042	5,891,281	5,970,444	6,054,950	6,054,950
Dot.Comm	120043	855,150	858,300	856,800	856,800
		<b>15,249,093</b>	<b>15,904,017</b>	<b>14,902,021</b>	<b>14,902,021</b>

### Source of Funds

General (Ref. B-1)	6,215,047	5,419,631	4,539,341	4,539,341
Stadium Revenue (Ref. B-2)	3,630,789	3,664,742	3,703,134	3,703,134
Street And Highway Allocation (Ref. B-7)	-	385,000	385,000	385,000
Keno/Lottery Proceeds (Ref. B-10)	2,260,492	2,305,702	2,351,816	2,351,816
Parking Revenue (Ref. B-48)	3,142,765	4,128,942	3,922,730	3,922,730
	<b>15,249,093</b>	<b>15,904,017</b>	<b>14,902,021</b>	<b>14,902,021</b>

## 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			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 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 2014, the voters authorized the issuance of \$92,089,000 of General Obligation Bonds. As of Dec 31, 2014 the City has \$126,945,000 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 \$21 million will be issued annually through 2020. General Obligation Bonds outstanding as of December 31, 2014 were \$501,765,000.

**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 \$2 billion 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, 2014 were \$413,640,000.

**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 Fund as of December 31, 2014 were \$90,034,405.

**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 began and was completed in 2011. To fund this addition, \$37 million of additional Revenue Bonds were issued in 2010. The outstanding balance on December 31, 2014 was \$142,825,000.

**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, 2014 was \$1,295,000.

Non-Personal Services	165,638,573	110,944,198	110,638,320	113,651,923
<b>Organization Total</b>	<b>165,638,573</b>	<b>110,944,198</b>	<b>110,638,320</b>	<b>113,651,923</b>

Upon adoption of the 2016 budget the City Council increased Non-Personal Services by \$3,013,603 per Resolution 1134.

<b>Division Total</b>	<b>165,638,573</b>	<b>110,944,198</b>	<b>110,638,320</b>	<b>113,651,923</b>
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**Source of Funds**

Street And Highway Allocation (Ref. B-7)	256,731	256,205	129,455	129,455
Debt Service (Ref. B-23)	125,801,910	65,995,316	63,338,123	66,351,726
Redevelopment Debt Service (Ref. B-24)	9,473,282	8,270,712	8,573,625	8,573,625
Sewer Revenue (Ref. B-41)	22,586,216	27,433,761	28,783,604	28,783,604
Omaha Convention Hotel Fund (Ref. B-50)	7,520,434	8,988,204	9,813,513	9,813,513
	<b>165,638,573</b>	<b>110,944,198</b>	<b>110,638,320</b>	<b>113,651,923</b>

## 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			
		2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Miscellaneous CSO	122121	96,276	387,408	3,604,267	3,604,267
Miscellaneous WWTP	122122	137,843	447,975	386,978	386,978
		<b>234,119</b>	<b>835,383</b>	<b>3,991,245</b>	<b>3,991,245</b>

### Source of Funds

Sewer Revenue (Ref. B-41)	234,119	835,383	3,991,245	3,991,245
	<b>234,119</b>	<b>835,383</b>	<b>3,991,245</b>	<b>3,991,245</b>