

City of Omaha
Other Budgetary Accounts - Benefits Dept

City of Omaha
2017 Other Budgetary Accounts - Benefits Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2016	2017	2016 Appropriated	2017 Recommended	2017 Appropriated
Retiree Supplemental Pension	-	-	4,586,382	4,493,411	4,493,411
Retiree Health Insurance	-	-	17,567,402	16,325,105	16,325,105
Workers' Compensation/Unemployment	-	-	2,510,000	2,612,000	2,612,000
Total	0	0	24,663,784	23,430,516	23,430,516

By Expenditures Category

Employee Compensation	24,058,784	22,823,516	22,823,516
Non-Personal Services	605,000	607,000	607,000
Total	24,663,784	23,430,516	23,430,516

By Source of Funds

Tennis Operations	7,806	7,176	7,176
Household Hazardous Waste Facility	23,419	28,703	28,703
Marinas	7,806	-	-
Omaha Convention & Visitors	117,092	121,990	121,990
Printing Services And Graphics	7,806	7,176	7,176
Air Quality Fund	39,030	35,879	35,879
General	20,570,242	19,504,099	19,504,099
Sewer Revenue	1,378,799	1,369,513	1,369,513
Street And Highway Allocation	2,330,681	2,180,386	2,180,386
City Wide Sports Revenue	7,806	14,352	14,352
Golf Operations	156,826	144,738	144,738
Parking Revenue	16,471	16,504	16,504
Total	24,663,784	23,430,516	23,430,516

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	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Fire/Police Pension Unfunded 118011				
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.				
Employee Compensation	3,959	5,400	3,700	3,700
Organization Total	3,959	5,400	3,700	3,700
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	4,280,749	4,580,982	4,489,711	4,489,711
Organization Total	4,280,749	4,580,982	4,489,711	4,489,711
Division Total	4,284,708	4,586,382	4,493,411	4,493,411
Source of Funds				
General (Ref. B-1)	4,284,708	4,586,382	4,493,411	4,493,411
	4,284,708	4,586,382	4,493,411	4,493,411

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Retirees Health		118014		
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	15,216,553	17,502,402	16,260,105	16,260,105
Non-Personal Services	22,883	65,000	65,000	65,000
Organization Total	15,239,436	17,567,402	16,325,105	16,325,105

Division Total	15,239,436	17,567,402	16,325,105	16,325,105
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Source of Funds

General (Ref. B-1)	12,916,892	13,985,619	12,940,260	12,940,260
Street And Highway Allocation (Ref. B-7)	1,451,590	2,039,308	1,879,645	1,879,645
Omaha Convention & Visitors (Ref. B-17)	-	102,454	105,164	105,164
Household Hazardous Waste Facility (Ref. B-19)	-	20,491	24,744	24,744
Sewer Revenue (Ref. B-41)	716,908	1,206,427	1,180,616	1,180,616
Air Quality Fund (Ref. B-42)	29,624	34,151	30,930	30,930
Marinas (Ref. B-44)	-	6,830	-	-
Golf Operations (Ref. B-46-1)	118,497	137,220	124,774	124,774
Tennis Operations (Ref. B-47)	5,925	6,830	6,186	6,186
Parking Revenue (Ref. B-48)	-	14,412	14,228	14,228
Printing Services And Graphics (Ref. B-49)	-	6,830	6,186	6,186
City Wide Sports Revenue (Ref. B-51)	-	6,830	12,372	12,372
	15,239,436	17,567,402	16,325,105	16,325,105

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 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	285,069	1,970,000	2,070,000	2,070,000
Non-Personal Services	364,595	540,000	542,000	542,000
Organization Total	649,664	2,510,000	2,612,000	2,612,000

Division Total	649,664	2,510,000	2,612,000	2,612,000
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Source of Funds

General (Ref. B-1)	550,648	1,998,241	2,070,428	2,070,428
Street And Highway Allocation (Ref. B-7)	61,885	291,373	300,741	300,741
Omaha Convention & Visitors (Ref. B-17)	-	14,638	16,826	16,826
Household Hazardous Waste Facility (Ref. B-19)	-	2,928	3,959	3,959
Sewer Revenue (Ref. B-41)	30,563	172,372	188,897	188,897
Air Quality Fund (Ref. B-42)	1,263	4,879	4,949	4,949
Marinas (Ref. B-44)	-	976	-	-
Golf Operations (Ref. B-46-1)	5,052	19,606	19,964	19,964
Tennis Operations (Ref. B-47)	253	976	990	990
Parking Revenue (Ref. B-48)	-	2,059	2,276	2,276
Printing Services And Graphics (Ref. B-49)	-	976	990	990
City Wide Sports Revenue (Ref. B-51)	-	976	1,980	1,980
	649,664	2,510,000	2,612,000	2,612,000

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City of Omaha
Other Budgetary Accounts - Misc Dept

City of Omaha
2017 Other Budgetary Accounts - Misc Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2016	2017	2016 Appropriated	2017 Recommended	2017 Appropriated
Omaha Convention Hotel	-	-	3,321,525	4,129,363	4,129,363
Community Service Programs	-	-	5,952,500	5,962,500	6,004,000
County Jail and Election Expense	-	-	3,750,000	4,265,000	4,265,000
County Emergency 911 Center	-	-	5,384,874	5,596,425	5,596,425
Downtown Stadium	-	-	630,000	598,500	598,500
Metro Ent Convention Authority (MECA)	-	-	100,000	100,000	100,000
County Treasurer	-	-	2,039,879	2,065,288	2,086,935
General Expense Insurance Surety	-	-	2,879,640	4,277,768	4,277,768
DOT.Comm	-	-	5,900,283	6,585,771	6,585,771
Purchasing/Printing/Graphics	2	1	429,468	490,787	490,787
Judgment	-	-	1,900,000	2,500,000	2,500,000
Wage Adjustment Account	-	-	5,239,886	6,734,887	6,734,887
Contingency Liability Expense	-	-	650,000	1,150,000	1,045,620
Cash Reserve Fund	-	-	-	-	-
Turnback Tax	-	-	245,188	300,000	300,000
Total	2	1	38,423,243	44,756,289	44,715,056

By Expenditures Category

Employee Compensation	4,841,404	6,408,719	6,408,719
Non-Personal Services	32,201,839	37,153,766	37,112,533
Capital	1,380,000	1,193,804	1,193,804
Total	38,423,243	44,756,289	44,715,056

By Source of Funds

Debt Service	625,495	611,770	621,730
Golf Operations	80,202	93,456	93,456
Judgment	1,918,643	2,518,930	2,519,201
Redevelopment Debt Service	49,527	50,291	51,011
Street And Highway Allocation	1,295,701	1,510,374	1,510,374
Air Quality Fund	12,307	13,974	13,974
Capital Special Assessment	3,000	3,000	3,000
City Street Maintenance	408,812	424,561	424,561
City Wide Sports Revenue	-	8,306	8,306
General	27,541,907	30,614,976	30,562,792
Lewis and Clark Landing	-	1,333	1,333
Parking Revenue	183,380	144,707	144,707
Service Special Assessment	8,000	8,000	8,000
Sewer Revenue	650,286	800,606	800,606
Downtown Stadium & Companion Proj	630,000	598,500	598,500
Omaha Convention & Visitors	89,641	110,312	110,312
Omaha Convention Hotel Fund	3,321,525	4,129,363	4,129,363
Printing Services And Graphics	429,468	499,695	499,695
State Turnback Revenue	245,188	300,000	300,000
Western Heritage Special Revenue	75,000	75,000	75,000

Cash Reserve Fund	(350,000)	(350,000)	(350,000)
Contingent Liability Fund	500,000	800,000	800,000
Keno/Lottery Proceeds	700,000	1,774,000	1,774,000
Marinas	-	9,345	9,345
Tennis Operations	5,161	5,790	5,790
Total	38,423,243	44,756,289	44,715,056

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Advanced Acquisition	131551			
Non-Personal Services	56,669	-	-	-
Capital	750	-	-	-
Organization Total	57,419	-	-	-
City Capital Improvement	131555			
Non-Personal Services	1,449,234	-	-	-
Capital	5,538,111	-	-	-
Organization Total	6,987,345	-	-	-
Hotel Operations	131911			
Non-Personal Services	3,065,182	2,571,525	3,164,728	3,164,728
Capital	214,297	-	214,635	214,635
Organization Total	3,279,479	2,571,525	3,379,363	3,379,363
Hotel Construction	131912			
Capital	-	750,000	750,000	750,000
Organization Total	-	750,000	750,000	750,000
Hotel Corporate Operations	131913			
Non-Personal Services	3,259,908	-	-	-
Organization Total	3,259,908	-	-	-
Division Total	13,584,151	3,321,525	4,129,363	4,129,363

Source of Funds

City Capital Improvement (Ref. B-33)	6,987,345	-	-	-
Advanced Acquisition (Ref. B-34)	57,419	-	-	-
Omaha Convention Hotel Fund (Ref. B-50)	6,539,387	3,321,525	4,129,363	4,129,363
	<u>13,584,151</u>	<u>3,321,525</u>	<u>4,129,363</u>	<u>4,129,363</u>

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			
		2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Neighborhood Grants	119017	74,467	80,000	80,000	80,000
Holiday Lighting	124058	-	15,000	15,000	15,000
Women Against Violence	126015	65,000	70,000	70,000	70,000
Protective Custody	126017	65,000	65,000	65,000	65,000
Nebraska Humane Society	126021	700,000	700,000	714,000	714,000
Greater Omaha Econ Dev Partnership	126028	150,000	150,000	150,000	150,000
Omaha By Design	126037	50,000	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	52,226	20,000	20,000	20,000
Victory Boxing Club	126053	-	-	10,000	10,000
Neighborhood Alliance Support	126054	50,000	50,000	50,000	50,000
Truancy Prevention Program	126057	150,000	150,000	150,000	150,000
National Safety Council	126058	25,000	-	-	-
University of Nebraska Med Center	126061	3,500,000	3,500,000	3,500,000	3,500,000
MAPA	126062	37,500	37,500	20,000	20,000
Land Bank	126063	150,000	150,000	150,000	150,000
Summer Jobs Program	126064	200,000	200,000	200,000	200,000
ReConnect	126065	-	-	18,500	40,000
Completely Kids	126066	-	-	10,000	10,000
PACE - Police Athletics Com Engage	126067	-	-	-	20,000
Healthy Futures	130732	90,000	75,000	50,000	50,000
Workforce Solutions - Grants	131997	40,000	440,000	440,000	440,000
		5,599,193	5,952,500	5,962,500	6,004,000

Source of Funds

General (Ref. B-1)	4,799,193	5,177,500	4,113,500	4,155,000
Keno/Lottery Proceeds (Ref. B-10)	700,000	700,000	1,774,000	1,774,000
Western Heritage Special Revenue (Ref. B-15)	100,000	75,000	75,000	75,000
	5,599,193	5,952,500	5,962,500	6,004,000

Upon adoption of the 2017 budget the City Council increased Non-Personal Services by \$41,500 including an increase of \$21,500 to ReConnect per Resolution 1150 and an increase of \$20,000 to PACE per Resolution 1148.

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	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
County Jail & Election Expense 119011				
Non-Personal Services	3,415,029	3,750,000	4,265,000	4,265,000
Organization Total	3,415,029	3,750,000	4,265,000	4,265,000
<p>The Jail Expense is the cost of reimbursing Douglas County for housing City prisoners committed to the County Jail.</p> <p>The 2017 budget includes a Jail Expense of \$3,640,000 and an Election Expense of \$625,000.</p>				
Division Total	3,415,029	3,750,000	4,265,000	4,265,000
Source of Funds				
General (Ref. B-1)	3,415,029	3,750,000	4,265,000	4,265,000
	3,415,029	3,750,000	4,265,000	4,265,000

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Douglas County Emergency 911 119013				
<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	4,830,439	5,384,874	5,596,425	5,596,425
Organization Total	4,830,439	5,384,874	5,596,425	5,596,425
Division Total	4,830,439	5,384,874	5,596,425	5,596,425
Source of Funds				
General (Ref. B-1)	4,830,439	5,384,874	5,596,425	5,596,425
	4,830,439	5,384,874	5,596,425	5,596,425

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Downtown Stadium	131606			
Non-Personal Services	392,917	-	369,331	369,331
Capital	171,074	630,000	229,169	229,169
Organization Total	563,991	630,000	598,500	598,500

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.

Division Total	563,991	630,000	598,500	598,500
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Source of Funds

Downtown Stadium & Companion Proj (Ref. B-35)	563,991	630,000	598,500	598,500
	563,991	630,000	598,500	598,500

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	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Convention Center Management 119012				
Non-Personal Services	155,543	100,000	100,000	100,000
Organization Total	155,543	100,000	100,000	100,000
Effective January 1, 2011, MECA took over operation of the TD Ameritrade Ballpark. In 2017 the City anticipates there will be no payments to MECA for the operation of the facility due to any losses. We have, however, budgeted \$100,000 as a contingency.				
Division Total	155,543	100,000	100,000	100,000
Source of Funds				
General (Ref. B-1)	155,543	100,000	100,000	100,000
	155,543	100,000	100,000	100,000

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
County Treasurer	119016			
Non-Personal Services	1,908,211	2,039,879	2,065,288	2,086,935
Organization Total	1,908,211	2,039,879	2,065,288	2,086,935

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 2017 budget the City Council increased Non-Personal Services by \$21,647 per Resolution 1188.

Division Total	1,908,211	2,039,879	2,065,288	2,086,935
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Source of Funds

General (Ref. B-1)	856,714	926,402	948,736	959,432
Judgment (Ref. B-5)	16,891	18,643	18,930	19,201
City Street Maintenance (Ref. B-6)	414,880	408,812	424,561	424,561
Debt Service (Ref. B-23)	570,648	625,495	611,770	621,730
Redevelopment Debt Service (Ref. B-24)	44,873	49,527	50,291	51,011
Capital Special Assessment (Ref. B-40-1)	608	3,000	3,000	3,000
Service Special Assessment (Ref. B-40-2)	3,597	8,000	8,000	8,000
	1,908,211	2,039,879	2,065,288	2,086,935

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 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.				
Employee Compensation	945,049	(500,000)	(427,875)	(427,875)
Non-Personal Services	3,849,945	3,379,640	4,705,643	4,705,643
Organization Total	4,794,994	2,879,640	4,277,768	4,277,768

2017 budget expenditure items include:

Payroll Upgrades and Licensing Fees - \$390,091
 Centrex and Long Distance Phone - \$440,000
 Fire and Extended Insurance Coverage - \$700,000 (1)
 Dismissed Court Cases - \$350,000
 Advertising of Legal Notices - \$200,000
 Actuary Valuations - \$110,000
 Postage - \$280,000
 Mail Room - \$125,000
 Witness Fees - \$56,902
 Professional Fees & Contract Services - \$1,503,000
 Membership Dues - \$114,150
 Accounting & Auditing Services - \$255,000
 Miscellaneous Expenses - \$181,500
 Fire Trust Fund Repayment - (\$427,875)

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

Division Total	4,794,994	2,879,640	4,277,768	4,277,768
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Source of Funds

General (Ref. B-1)	4,233,688	2,240,844	3,562,008	3,562,008
Street And Highway Allocation (Ref. B-7)	362,393	374,298	416,907	416,907
Omaha Convention & Visitors (Ref. B-17)	22,006	28,061	32,608	32,608
Sewer Revenue (Ref. B-41)	144,341	148,457	181,758	181,758
Air Quality Fund (Ref. B-42)	3,848	3,853	4,131	4,131
Marinas (Ref. B-44)	-	-	2,762	2,762
Lewis and Clark Landing (Ref. B-45)	-	-	394	394
Golf Operations (Ref. B-46-1)	27,174	25,106	27,626	27,626
Tennis Operations (Ref. B-47)	1,544	1,616	1,711	1,711
Parking Revenue (Ref. B-48)	-	57,405	42,775	42,775
Printing Services And Graphics (Ref. B-49)	-	-	2,633	2,633
City Wide Sports Revenue (Ref. B-51)	-	-	2,455	2,455
	4,794,994	2,879,640	4,277,768	4,277,768

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 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	5,689,954	5,900,283	6,585,771	6,585,771
Organization Total	5,689,954	5,900,283	6,585,771	6,585,771
Division Total	5,689,954	5,900,283	6,585,771	6,585,771
Source of Funds				
General (Ref. B-1)	4,393,486	4,372,401	4,744,420	4,744,420
Street And Highway Allocation (Ref. B-7)	755,065	821,403	993,467	993,467
Omaha Convention & Visitors (Ref. B-17)	45,850	61,580	77,704	77,704
Sewer Revenue (Ref. B-41)	427,698	451,829	568,848	568,848
Air Quality Fund (Ref. B-42)	8,017	8,454	9,843	9,843
Marinas (Ref. B-44)	-	-	6,583	6,583
Lewis and Clark Landing (Ref. B-45)	-	-	939	939
Golf Operations (Ref. B-46-1)	56,620	55,096	65,830	65,830
Tennis Operations (Ref. B-47)	3,218	3,545	4,079	4,079
Parking Revenue (Ref. B-48)	-	125,975	101,932	101,932
Printing Services And Graphics (Ref. B-49)	-	-	6,275	6,275
City Wide Sports Revenue (Ref. B-51)	-	-	5,851	5,851
	5,689,954	5,900,283	6,585,771	6,585,771

Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2015 Actual	2016 Appropriated	2017 Recommended	2017 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	(10,096)	-	-	-
Organization Total	(10,096)	-	-	-

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	96,217	101,518	101,707	101,707
Non-Personal Services	340,930	327,950	389,080	389,080
Organization Total	437,147	429,468	490,787	490,787

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	427,051	429,468	490,787	490,787
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Source of Funds

General (Ref. B-1)	(10,096)	-	-	-
Printing Services And Graphics (Ref. B-49)	437,147	429,468	490,787	490,787
	427,051	429,468	490,787	490,787

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Judgment	Division No	910110

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Judgment Levy 121101				
Non-Personal Services	2,618,058	1,900,000	2,500,000	2,500,000
Organization Total	2,618,058	1,900,000	2,500,000	2,500,000
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	2,618,058	1,900,000	2,500,000	2,500,000
Source of Funds				
Judgment (Ref. B-5)	2,618,058	1,900,000	2,500,000	2,500,000
	2,618,058	1,900,000	2,500,000	2,500,000

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Wage Adjustment 121111				
Employee Compensation	6,256,889	5,239,886	6,734,887	6,734,887
Organization Total	6,256,889	5,239,886	6,734,887	6,734,887

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 2017 budget are estimated wage adjustments for Police Sworn employees. The amount allocated in 2017 is as follows:

Police Sworn Wages	\$ 5,056,648				
Police Sworn Pension	\$ 1,678,239				
2017 Total	\$6,734,887				

Division Total	6,256,889	5,239,886	6,734,887	6,734,887
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Source of Funds	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
General (Ref. B-1)	6,256,889	5,239,886	6,734,887	6,734,887
	6,256,889	5,239,886	6,734,887	6,734,887

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Contingency Account/Transfers 120026				
Non-Personal Services	650,000	150,000	350,000	245,620
Organization Total	650,000	150,000	350,000	245,620

In the 2017 budget there is \$200,000 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.

Upon adoption of the 2017 budget the City Council reduced Non-Personal Services by \$104,380 including a decrease of \$62,880 per Resolution 1152, a decrease of \$21,500 per Resolution 1150, and a decrease of \$20,000 per Resolution 1148.

Contingent Liability Reserve **122101**

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

Non-Personal Services	821,394	500,000	800,000	800,000
Organization Total	821,394	500,000	800,000	800,000

Division Total	1,471,394	650,000	1,150,000	1,045,620
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Source of Funds

General (Ref. B-1)	500,000	-	200,000	95,620
Contingent Liability Fund (Ref. B-4)	821,394	500,000	800,000	800,000
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
	1,471,394	650,000	1,150,000	1,045,620

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Cash Reserve	119021			
Non-Personal Services	750,000	-	-	-
Organization Total	750,000	-	-	-

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."

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

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Misc		
Division	Turnback Tax	Division No	910160

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
North Omaha Turnback Tax	129162			
Non-Personal Services	127,500	122,594	150,000	150,000
Organization Total	127,500	122,594	150,000	150,000
South Omaha Turnback Tax	129163			
Non-Personal Services	130,000	122,594	150,000	150,000
Organization Total	130,000	122,594	150,000	150,000
Division Total	257,500	245,188	300,000	300,000
Source of Funds				
State Turnback Revenue (Ref. B-14)	257,500	245,188	300,000	300,000
	257,500	245,188	300,000	300,000

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City of Omaha
Other Budgetary Accounts - Debt Service Dept

City of Omaha
2017 Other Budgetary Accounts - Debt Service Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2016	2017	2016 Appropriated	2017 Recommended	2017 Appropriated
Lease Purchase Agreements	-	-	14,902,021	12,896,698	12,896,698
Debt Service	-	-	113,651,923	115,023,872	116,526,161
NE Dept of Environmental Quality	-	-	3,991,245	3,804,957	3,804,957
Total	0	0	132,545,189	131,725,527	133,227,816

By Expenditures Category

Non-Personal Services			132,545,189	131,725,527	133,227,816
Total			132,545,189	131,725,527	133,227,816

By Source of Funds

Debt Service			66,351,726	67,698,755	69,201,044
Keno/Lottery Proceeds			2,351,816	2,398,852	2,398,852
Redevelopment Debt Service			8,573,625	8,512,766	8,512,766
Parking Revenue			3,922,730	3,613,239	3,613,239
Stadium Revenue			3,703,134	3,437,248	3,437,248
General			4,539,341	3,447,359	3,447,359
Omaha Convention Hotel Fund			9,813,513	9,942,822	9,942,822
Sewer Revenue			32,774,849	32,548,106	32,548,106
Street And Highway Allocation			514,455	126,380	126,380
Total			132,545,189	131,725,527	133,227,816

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			
		2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Parking Facilities 2015 Issue	120001	-	261,533	-	-
Abrahams Rehabilitation 2012 Issue	120002	27,125	30,850	30,450	30,450
Omaha Park 7 Refund Series 2013	120003	401,275	124,000	127,275	127,275
Hall Of Justice Lease	120013	1,839,587	1,857,880	1,924,179	1,924,179
NE PW Street Maint 2015 Issue	120015	-	385,000	-	-
Papio Dam Site #18	120016	216,149	216,149	216,149	216,149
Omaha Park 8	120028	1,810,350	1,808,607	1,979,004	1,979,004
Omaha Park 4,5,&7	120029	623,929	194,800	-	-
Washington Branch Library	120031	227,435	226,015	198,800	198,800
Library Facilities - Refunding	120032	689,560	269,750	-	-
Library Facilities Construction	120034	534,613	532,913	532,038	532,038
Public Facility 2007 Issuance	120037	319,650	318,650	315,850	315,850
Compost Grinder	120038	43,474	42,350	41,225	41,225
Omaha Park 8 Tunnel	120039	70,519	68,119	47,873	47,873
Public Facilities Corporation 2009	120041	1,653,646	1,653,655	1,647,755	1,647,755
Public Facility Ballpark 09 & 10	120042	5,973,444	6,054,950	5,836,100	5,836,100
Dot.Comm	120043	859,800	856,800	-	-
		15,290,556	14,902,021	12,896,698	12,896,698

Source of Funds

General (Ref. B-1)	4,946,324	4,539,341	3,447,359	3,447,359
Stadium Revenue (Ref. B-2)	3,667,742	3,703,134	3,437,248	3,437,248
Street And Highway Allocation (Ref. B-7)	-	385,000	-	-
Keno/Lottery Proceeds (Ref. B-10)	2,305,702	2,351,816	2,398,852	2,398,852
Parking Revenue (Ref. B-48)	4,370,788	3,922,730	3,613,239	3,613,239
	15,290,556	14,902,021	12,896,698	12,896,698

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			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 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, 2015 the City has \$105,135,000 of general obligation bonds authorized but unissued. These bonds will be issued in varying amounts through 2018 to fund the City's Capital Improvement Program. It is anticipated that \$42 million of General Obligation Bonds will be issued annually through 2022. General Obligation Bonds outstanding as of December 31, 2015 were \$503,645,000.

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, 2015 were \$403,410,000.

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, 2015 were \$86,410,385.

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, 2015 was \$141,300,000.

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, 2015 was \$1,235,000.

Non-Personal Services	125,304,009	113,651,923	115,023,872	116,526,161
Organization Total	125,304,009	113,651,923	115,023,872	116,526,161

Upon adoption of the 2017 budget the City Council increased Non-Personal Services by \$1,502,289 per Resolution 1188.

Division Total	125,304,009	113,651,923	115,023,872	116,526,161
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Source of Funds

General (Ref. B-1)	5,625	-	-	-
Street And Highway Allocation (Ref. B-7)	115,985	129,455	126,380	126,380
Debt Service (Ref. B-23)	81,021,923	66,351,726	67,698,755	69,201,044
Redevelopment Debt Service (Ref. B-24)	7,870,394	8,573,625	8,512,766	8,512,766
City Capital Improvement (Ref. B-33)	4,600	-	-	-
Sewer Revenue (Ref. B-41)	28,822,348	28,783,604	28,743,149	28,743,149
Omaha Convention Hotel Fund (Ref. B-50)	7,463,134	9,813,513	9,942,822	9,942,822
	125,304,009	113,651,923	115,023,872	116,526,161

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			
		2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Miscellaneous CSO	122121	91,550	3,604,267	386,538	386,538
Miscellaneous WWTP	122122	403,982	386,978	3,418,419	3,418,419
		495,532	3,991,245	3,804,957	3,804,957

Source of Funds

Sewer Revenue (Ref. B-41)	495,532	3,991,245	3,804,957	3,804,957
	495,532	3,991,245	3,804,957	3,804,957

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