

City of Omaha
Other Budgetary Accounts - Benefits Dept

City of Omaha
2012 Other Budgetary Accounts - Benefits Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2011	2012	2011 Appropriated	2012 Recommended	2012 Appropriated
Retiree Supplemental Pension	-	-	4,707,000	4,724,519	4,724,519
Retiree/COBRA Health Insurance	-	-	22,228,270	23,907,325	23,907,325
Workers' Compensation/Unemployment	-	-	2,300,000	2,254,900	2,254,900
Total	0	0	29,235,270	30,886,744	30,886,744
By Expenditures Category					
Employee Compensation			28,825,270	30,309,744	30,309,744
Non-Personal Services			410,000	577,000	577,000
Total			29,235,270	30,886,744	30,886,744
By Source of Funds					
Air Quality Fund			52,274	61,534	61,534
Compost			52,274	51,279	51,279
General			24,635,172	26,199,899	26,199,899
Golf Operations			188,186	174,347	174,347
Sewer Revenue			1,745,946	1,589,630	1,589,630
Street And Highway Allocation			2,550,963	2,799,799	2,799,799
Tennis Operations			10,455	10,256	10,256
Total			29,235,270	30,886,744	30,886,744

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Fire/Police Pension Unfunded 118011				
The 2012 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	47,529	47,000	52,000	52,000
Organization Total	47,529	47,000	52,000	52,000

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	4,575,137	4,660,000	4,672,519	4,672,519
Organization Total	4,575,137	4,660,000	4,672,519	4,672,519

Division Total	4,622,666	4,707,000	4,724,519	4,724,519
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Source of Funds

General (Ref. B-1)	4,622,666	4,707,000	4,724,519	4,724,519
	4,622,666	4,707,000	4,724,519	4,724,519

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			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Retirees Health	118014			
Retiree medical insurance costs for 2012 are projected to be \$24,607,325, which includes Continuation of Benefits coverage costs. Projected reimbursements from employees are estimated at \$700,000.				
Insurance benefits for current employees are shown in each City Departments' budget section.				
Employee Compensation	17,055,662	22,228,270	23,907,325	23,907,325
Organization Total	17,055,662	22,228,270	23,907,325	23,907,325
Division Total	17,055,662	22,228,270	23,907,325	23,907,325
Source of Funds				
General (Ref. B-1)	13,919,293	18,021,947	19,624,436	19,624,436
Street And Highway Allocation (Ref. B-5)	1,712,089	2,332,597	2,558,487	2,558,487
Sewer Revenue (Ref. B-39-1)	1,195,510	1,596,491	1,452,621	1,452,621
Air Quality Fund (Ref. B-40)	36,898	47,799	56,230	56,230
Compost (Ref. B-41)	29,518	47,799	46,859	46,859
Golf Operations (Ref. B-44-1)	154,974	172,077	159,320	159,320
Tennis Operations (Ref. B-45)	7,380	9,560	9,372	9,372
	17,055,662	22,228,270	23,907,325	23,907,325

Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated

Workman's Comp/Unemployment 118017

Workers' Compensation provides for the estimated 2012 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	1,633,460	1,890,000	1,677,900	1,677,900
Non-Personal Services	463,124	410,000	577,000	577,000
Organization Total	2,096,584	2,300,000	2,254,900	2,254,900

Division Total	2,096,584	2,300,000	2,254,900	2,254,900
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Source of Funds

General (Ref. B-1)	1,747,890	1,906,225	1,850,944	1,850,944
Street And Highway Allocation (Ref. B-5)	190,345	218,366	241,312	241,312
Sewer Revenue (Ref. B-39-1)	132,913	149,455	137,009	137,009
Air Quality Fund (Ref. B-40)	4,103	4,475	5,304	5,304
Compost (Ref. B-41)	3,282	4,475	4,420	4,420
Golf Operations (Ref. B-44-1)	17,230	16,109	15,027	15,027
Tennis Operations (Ref. B-45)	821	895	884	884
	2,096,584	2,300,000	2,254,900	2,254,900

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City of Omaha
Other Budgetary Accounts - Other Dept

City of Omaha
2012 Other Budgetary Accounts - Other Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2011	2012	2011 Appropriated	2012 Recommended	2012 Appropriated
Community Service Programs	-	-	1,842,000	1,804,500	1,804,500
County Jail and Election Expense	-	-	5,300,000	5,375,000	5,375,000
County Emergency 911 Center	-	-	4,286,177	3,801,800	3,801,800
Downtown Stadium	-	-	47,518,232	-	-
Metro Ent Convention Authority (MECA)	-	-	800,000	880,000	880,000
City Treasurer	-	-	1,477,978	1,829,500	1,854,607
General Expense Insurance Surety	-	-	3,777,800	4,233,450	4,083,450
DOT.Comm	-	-	5,643,900	5,454,358	5,454,358
Purchasing/Printing/Graphics	3	3	346,371	449,718	449,718
Judgment	-	-	2,094,107	1,989,402	1,989,402
Wage Adjustment Account	-	-	7,878,485	9,814,557	9,814,557
Contingency Reserve	-	-	613,875	1,310,703	844,491
Cash Reserve Fund	-	-	-	-	-
Total	3	3	81,578,925	36,942,988	36,351,883

By Expenditures Category

Employee Compensation	8,000,657	9,939,079	9,939,079
Non-Personal Services	25,971,536	26,953,909	26,362,804
Capital	47,606,732	50,000	50,000
Total	81,578,925	36,942,988	36,351,883

By Source of Funds

2006 Public Facilities	50,000	-	-
2010 Public Facilities	-	50,000	50,000
Air Quality Fund	13,748	14,576	14,576
Capital Special Assessment	10,000	10,000	10,000
Cash Reserve	(250,000)	(750,000)	(750,000)
City Street Maintenance	311,000	400,000	400,000
Compost	19,600	16,963	16,963
Debt Service	455,565	580,000	594,766
Downtown Stadium & Companion Proj	47,518,232	-	-
General	27,502,190	30,734,150	30,128,279
Golf Operations	74,701	67,961	67,961
Greater Omaha Convention & Visitors	66,708	61,862	61,862
Judgment	2,110,607	2,007,402	2,007,402
Keno/Lottery Proceeds	1,405,000	1,405,000	1,405,000
Printing Services And Graphics	346,371	449,718	449,718
Redevelopment Debt Service	45,000	53,000	53,000
Sewer Revenue	652,529	629,645	629,645
Street And Highway Allocation	1,154,669	1,119,877	1,119,877
Tennis Operations	6,005	5,834	5,834
Western Heritage Special Revenue	87,000	87,000	87,000

Total

<u>81,578,925</u>	<u>36,942,988</u>	<u>36,351,883</u>
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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			
		2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Neighborhood Grants	119017	84,500	90,000	80,000	80,000
Women Against Violence	126015	50,000	50,000	50,000	50,000
Protective Custody	126017	65,000	65,000	65,000	65,000
Millennium Celebration	126019	5,186	15,000	15,000	15,000
Nebraska Humane Society	126021	700,000	700,000	700,000	700,000
Domestic Violence Council	126023	12,500	12,500	-	-
Greater Omaha Econ Dev Partnership	126028	125,000	125,000	125,000	125,000
Omaha By Design	126037	50,000	50,000	50,000	50,000
Western Heritage Society	126038	86,875	87,000	87,000	87,000
Neighborhood Scan Program	126042	-	12,500	12,500	12,500
Homeless Day Services	126045	100,000	100,000	100,000	100,000
Weed & Seed Keno Expenditures	126046	17,237	20,000	20,000	20,000
Neighborhood Center	126054	5,000	-	10,000	10,000
Bldg Bright Futures Truancy Program	126057	-	365,000	365,000	365,000
National Safety Council	126058	-	125,000	125,000	125,000
St. Luke's Afterschool Programs	126059	-	25,000	-	-
		1,301,298	1,842,000	1,804,500	1,804,500

Source of Funds

General (Ref. B-1)	62,500	350,000	312,500	312,500
Keno/Lottery Proceeds (Ref. B-10)	1,151,923	1,405,000	1,405,000	1,405,000
Western Heritage Special Revenue (Ref. B-15)	86,875	87,000	87,000	87,000
	1,301,298	1,842,000	1,804,500	1,804,500

Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
County Jail & Election Expense 119011				
Non-Personal Services	4,649,124	5,300,000	5,375,000	5,375,000
Organization Total	4,649,124	5,300,000	5,375,000	5,375,000
<p>The Jail Expense is the cost of reimbursing Douglas County for housing City prisoners committed to the County Jail.</p> <p>The 2012 Non-Personal Services budget includes a Jail Expense of \$5,275,000 and an Election Expense of \$100,000.</p>				
Division Total	4,649,124	5,300,000	5,375,000	5,375,000
Source of Funds				
General (Ref. B-1)	4,649,124	5,300,000	5,375,000	5,375,000
	4,649,124	5,300,000	5,375,000	5,375,000

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			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 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	4,313,756	4,286,177	3,801,800	3,801,800
Organization Total	4,313,756	4,286,177	3,801,800	3,801,800
 Division Total	 4,313,756	 4,286,177	 3,801,800	 3,801,800
Source of Funds				
General (Ref. B-1)	4,313,756	4,286,177	3,801,800	3,801,800
	4,313,756	4,286,177	3,801,800	3,801,800

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Downtown Stadium	131606			
Non-Personal Services	339,689	-	-	-
Capital	55,090,359	47,518,232	-	-
Organization Total	55,430,048	47,518,232	-	-
<p>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 Qwest 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.</p>				
Division Total	55,430,048	47,518,232	-	-
Source of Funds				
Downtown Stadium & Companion Proj (Ref. B-34)	55,430,048	47,518,232	-	-
	55,430,048	47,518,232	-	-

Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Convention Center Management	119012			
Non-Personal Services	29,639	800,000	830,000	830,000
Capital	79,945	-	50,000	50,000
Organization Total	109,584	800,000	880,000	880,000

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. The City has an obligation to pay up to \$250,000 of operating losses annually. During most of the recent years the City has not had to pay for losses since the Civic has been profitable. However, in 2010 the City did have to make a payment to cover losses that occurred. Therefore, in 2012, the City has budgeted \$80,000 to MECA for the operation of this facility and \$50,000 for capital contributions.

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

Division Total	109,584	800,000	880,000	880,000
Source of Funds				
General (Ref. B-1)	29,639	750,000	830,000	830,000
2006 Public Facilities (Ref. B-31-1)	79,945	50,000	-	-
2010 Public Facilities (Ref. B-31-2)	-	-	50,000	50,000
	109,584	800,000	880,000	880,000

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
City Treasurer	119016			
Non-Personal Services	1,785,636	1,477,978	1,829,500	1,854,607
Organization Total	1,785,636	1,477,978	1,829,500	1,854,607

The 2012 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 2012 budget the City Council approved an annexation package that increased Non-Personal Services by \$25,107.

Division Total	1,785,636	1,477,978	1,829,500	1,854,607
Source of Funds				
General (Ref. B-1)	768,233	639,913	768,500	778,841
Judgment (Ref. B-3)	17,981	16,500	18,000	18,000
City Street Maintenance (Ref. B-4)	388,453	311,000	400,000	400,000
Debt Service (Ref. B-21)	579,338	455,565	580,000	594,766
Redevelopment Debt Service (Ref. B-22)	52,923	45,000	53,000	53,000
Capital Special Assessment (Ref. B-38-1)	(26,504)	10,000	10,000	10,000
Service Special Assessment (Ref. B-38-2)	5,212	-	-	-
	1,785,636	1,477,978	1,829,500	1,854,607

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			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 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	3,878,349	3,689,300	4,233,450	4,083,450
Capital	-	88,500	-	-
Organization Total	3,878,349	3,777,800	4,233,450	4,083,450

Expenditure items include:

Payroll Upgrades and Licensing Fees - \$354,400
 Centrex and Long Distance Phone - \$530,000
 Fire and Extended Insurance Coverage - \$360,000
 Surety - \$8,500
 Dismissed Court Cases - \$260,000
 Advertising of Legal Notices - \$140,000
 Actuary Valuations - \$100,000
 Postage - \$360,000
 Mail Room - \$112,000
 Witness Fees - \$38,000
 Professional Fees & Contract Services - \$1,439,100
 Membership Dues - \$104,500
 Accounting & Auditing Services - \$233,000
 Miscellaneous Expenses - \$43,950

Upon adoption of the 2012 budget the City Council decreased Non-Personal Services by \$150,000.

Division Total	3,878,349	3,777,800	4,233,450	4,083,450
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Source of Funds

General (Ref. B-1)	3,341,559	3,212,539	3,704,145	3,554,145
Street And Highway Allocation (Ref. B-5)	326,415	334,792	316,557	316,557
Greater Omaha Convention & Visitors (Ref. B-17)	19,240	21,176	19,201	19,201
Sewer Revenue (Ref. B-39-1)	159,273	173,088	160,853	160,853
Air Quality Fund (Ref. B-40)	4,193	4,364	4,524	4,524
Compost (Ref. B-41)	5,913	6,222	5,265	5,265
Golf Operations (Ref. B-44-1)	19,969	23,713	21,094	21,094
Tennis Operations (Ref. B-45)	1,787	1,906	1,811	1,811
Source of Funds Total	3,878,349	3,777,800	4,233,450	4,083,450

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 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	5,788,919	5,643,900	5,454,358	5,454,358
Organization Total	5,788,919	5,643,900	5,454,358	5,454,358
Division Total	5,788,919	5,643,900	5,454,358	5,454,358
Source of Funds				
General (Ref. B-1)	4,442,331	4,371,201	4,216,945	4,216,945
Street And Highway Allocation (Ref. B-5)	788,049	719,877	703,320	703,320
Greater Omaha Convention & Visitors (Ref. B-17)	46,450	45,532	42,661	42,661
Sewer Revenue (Ref. B-39-1)	435,166	429,441	418,792	418,792
Air Quality Fund (Ref. B-40)	10,123	9,384	10,052	10,052
Compost (Ref. B-41)	14,276	13,378	11,698	11,698
Golf Operations (Ref. B-44-1)	48,208	50,988	46,867	46,867
Tennis Operations (Ref. B-45)	4,316	4,099	4,023	4,023
	5,788,919	5,643,900	5,454,358	5,454,358

Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 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	-	(6,999)	(6,649)	(6,649)
Non-Personal Services	-	6,999	6,649	6,649
Organization Total	-	-	-	-

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	117,535	129,171	131,171	131,171
Non-Personal Services	282,038	217,200	318,547	318,547
Organization Total	399,573	346,371	449,718	449,718

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	399,573	346,371	449,718	449,718
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Source of Funds

Printing Services And Graphics (Ref. B-47)	399,573	346,371	449,718	449,718
	399,573	346,371	449,718	449,718

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Judgment	Division No	910110

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Judgment Levy 121101				
Non-Personal Services	970,744	2,094,107	1,989,402	1,989,402
Organization Total	970,744	2,094,107	1,989,402	1,989,402
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	970,744	2,094,107	1,989,402	1,989,402
Source of Funds				
Judgment (Ref. B-3)	970,744	2,094,107	1,989,402	1,989,402
	970,744	2,094,107	1,989,402	1,989,402

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			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Wage Adjustment	121111			
Employee Compensation	-	7,878,485	9,814,557	9,814,557
Organization Total	-	7,878,485	9,814,557	9,814,557

Included in the 2012 budget are estimated wage adjustments for Fire. These wage adjustments are estimated based on comparable wages in previously determined CIR cities. The 2012 Fire Department budget wages (Section F) are currently calculated at the 2009 CIR pay scale. The following adjustment brings the wages from the 2009 CIR scale to the 2010, then 2011, then 2012 pay scale:

Fire: \$4,651,543

Also included in the 2012 budget are estimates with respect to the City's contribution for the unfunded pension liability. A preliminary agreement has been reached between the City and the Fire Union, however, the agreement still requires approval by the City Council and Fire Union Membership. The estimates with respect to the City's portion of the unfunded pension liability are as follows:

Fire: \$5,126,917

Negotiations are also pending with Local 251. Estimated wage and benefit increase included within the 2012 budget is \$36,097.

Division Total	-	7,878,485	9,814,557	9,814,557
Source of Funds				
General (Ref. B-1)	-	7,878,485	9,814,557	9,814,557
	-	7,878,485	9,814,557	9,814,557

Expenditure Summary by Organization

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

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Contingency	120026			
Non-Personal Services	600,000	613,875	1,310,703	844,491
Organization Total	600,000	613,875	1,310,703	844,491

There is \$213,875 appropriated for contingency reserves paid directly out of the General Fund. There is an additional \$1,096,828 in fund transfers from the Street & Hwy Allocation Fund (\$100,000), the Sewer Revenue Fund (\$50,000), and the General Fund (\$946,828) into the Contingent Liability Fund. The General Fund Transfer includes additional funding for the anticipated drawdown of the fund balance due to the 2011 flood. The total transfers of \$1,096,828 will be spent directly out of the Contingent Liability Reserve Fund.

Upon adoption of the 2012 budget the City Council decreased Non-Personal Services by \$466,212.

Division Total	600,000	613,875	1,310,703	844,491
Source of Funds				
General (Ref. B-1)	600,000	463,875	1,160,703	694,491
Street And Highway Allocation (Ref. B-5)	-	100,000	100,000	100,000
Sewer Revenue (Ref. B-39-1)	-	50,000	50,000	50,000
	600,000	613,875	1,310,703	844,491
	600,000	613,875	1,310,703	844,491

Expenditure Summary by Organization

Department	Other Budgetary Accounts - Other		
Division	Annexed Area Liabilities	Division No	910140

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Annexed Area Liabilities	119018			
Employee Compensation	84,476	-	-	-
Organization Total	84,476	-	-	-
 Division Total	84,476	-	-	-
 Source of Funds				
Judgment (Ref. B-3)	84,476	-	-	-
	84,476	-	-	-

Expenditure Summary by Organization

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

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Cash Reserve		119021		
Non-Personal Services	-	-	-	-
Organization Total	-	-	-	-
Division Total	-	-	-	-
Source of Funds				
General (Ref. B-1)	-	250,000	750,000	750,000
Cash Reserve (Ref. B-6)	-	(250,000)	(750,000)	(750,000)
	-	-	-	-

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City of Omaha
Other Budgetary Accounts - Debt Service Dept

City of Omaha
2012 Other Budgetary Accounts - Debt Service Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2011	2012	2011 Appropriated	2012 Recommended	2012 Appropriated
Lease Purchase Agreements	-	-	14,435,218	14,980,991	14,980,991
Debt Service	-	-	83,226,812	91,319,136	93,059,426
NE Dept of Environmental Quality	-	-	4,665,956	882,764	882,764
Total	0	0	102,327,986	107,182,891	108,923,181

By Expenditures Category

Non-Personal Services			100,906,644	107,182,891	108,923,181
Capital			1,421,342	-	-
Total			102,327,986	107,182,891	108,923,181

By Source of Funds

Community Park Development			106,414	105,413	105,413
Compost			41,513	40,850	40,850
Debt Service			57,050,911	59,742,929	61,483,219
General			12,341,401	7,158,130	7,158,130
Keno/Lottery Proceeds			-	2,172,714	2,172,714
Omaha Convention Hotel Fund			7,390,217	8,246,504	8,246,504
Parking Facilities			2,052,304	2,057,030	2,057,030
Redevelopment Debt Service			9,452,310	9,451,808	9,451,808
Sewer Revenue			13,750,271	14,400,768	14,400,768
Stadium Revenue			-	3,552,267	3,552,267
Street And Highway Allocation			142,645	254,478	254,478
Total			102,327,986	107,182,891	108,923,181

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			
		2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Rosenblatt Stadium Phase II	120001	619,343	-	-	-
Hall Of Justice Lease	120013	1,400,559	1,421,342	1,496,480	1,496,480
Rosenblatt Stadium Improve	120015	748,800	-	-	-
Papio Dam Site #18	120016	216,149	216,150	216,150	216,150
Omaha Park 4 & 5	120019	47,395	49,275	47,565	47,565
Omaha Park 6	120021	270,383	-	-	-
Omaha Park 7	120027	1,190,346	-	-	-
Omaha Park 8	120028	1,907,745	1,926,001	1,920,769	1,920,769
Omaha Park 4,5,&7	120029	1,009,837	1,011,183	1,010,783	1,010,783
Washington Branch Library	120031	229,353	229,340	230,180	230,180
Library Facilities - Refunding	120032	687,443	684,643	683,923	683,923
Vehicle Impound Lot - Refunding	120033	153,463	158,168	153,548	153,548
Library Facilities Construction	120034	533,409	535,080	533,455	533,455
Public Facility 2006 Issuance	120036	328,544	-	-	-
Public Facility 2007 Issuance	120037	360,356	317,250	316,650	316,650
Compost Grinder	120038	46,051	41,513	40,850	40,850
Omaha Park 8 Tunnel	120039	-	68,119	68,119	68,119
Public Facilities Corporation 2009	120041	196,777	1,652,423	1,647,538	1,647,538
Public Facility Ballpark 09 & 10	120042	1,443,126	5,664,731	5,724,981	5,724,981
Dot.Comm	120043	1,500	460,000	890,000	890,000
		11,390,579	14,435,218	14,980,991	14,980,991

Source of Funds

General (Ref. B-1)	7,885,751	12,341,401	7,158,130	7,158,130
Stadium Revenue (Ref. B-2)	1,443,126	-	3,552,267	3,552,267
Keno/Lottery Proceeds (Ref. B-10)	-	-	2,172,714	2,172,714
Compost (Ref. B-41)	46,051	41,513	40,850	40,850
Parking Facilities (Ref. B-46)	2,015,651	2,052,304	2,057,030	2,057,030
	11,390,579	14,435,218	14,980,991	14,980,991

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			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 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, 2010 the City has \$105,946,000 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 2016. General Obligation Bonds outstanding as of December 31, 2010 were \$526,180,000.

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, 2010 were \$166,303,204.

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, 2010 were \$107,306,366.

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 will be completed in late 2011. To fund this addition, \$37 million of additional Revenue Bonds were issued in 2010. The outstanding balance on December 31, 2010 was \$146,435,000.

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, 2010 was \$1,920,000.

Non-Personal Services	69,214,953	83,226,812	91,319,136	93,059,426
Organization Total	69,214,953	83,226,812	91,319,136	93,059,426

Upon adoption of the 2012 budget the City Council approved an annexation package that increased Non-Personal Services by \$1,740,290.

Division Total	69,214,953	83,226,812	91,319,136	93,059,426
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Source of Funds

Street And Highway Allocation (Ref. B-5)	230,403	142,645	254,478	254,478
Debt Service (Ref. B-21)	54,967,564	57,050,911	59,742,929	61,483,219
Redevelopment Debt Service (Ref. B-22)	9,465,297	9,452,310	9,451,808	9,451,808
Sewer Revenue (Ref. B-39-1)	4,551,689	9,190,729	13,623,417	13,623,417
Omaha Convention Hotel Fund (Ref. B-48)	-	7,390,217	8,246,504	8,246,504
	69,214,953	83,226,812	91,319,136	93,059,426

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			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Neighborhood Sewer Separations 122113	87,038	1,195,349	-	-
Whitehawk Sediment Basin 122117	107,385	106,414	105,413	105,413
Sewer Separation Contract #7319 122118	392,419	1,596,858	-	-
Treatment Plant Permit Compliance 122119	883,209	987,222	-	-
Miscellaneous CSO 122121	9,325	229,338	320,517	320,517
Miscellaneous WWTP 122122	6,637	550,775	456,834	456,834
	1,486,013	4,665,956	882,764	882,764

Source of Funds

Community Park Development (Ref. B-16)	107,385	106,414	105,413	105,413
Sewer Revenue (Ref. B-39-1)	1,378,628	4,559,542	777,351	777,351
	1,486,013	4,665,956	882,764	882,764

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