

# **Annual Budget For Calendar Year 2006**



## **Vision**

Service and leadership that enriches the community.

## **Mission**

To provide quality service and leadership that maximizes resources and responds to our community's present and future needs.

## **Shared Goals**

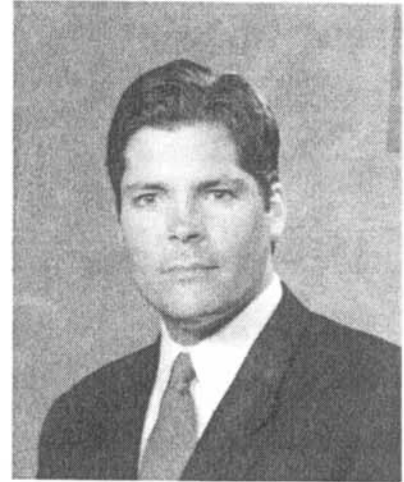
- Cooperation and Teamwork
- Honesty and Integrity
- Responsiveness and Reliability

These values demonstrate our commitment to professionalism.

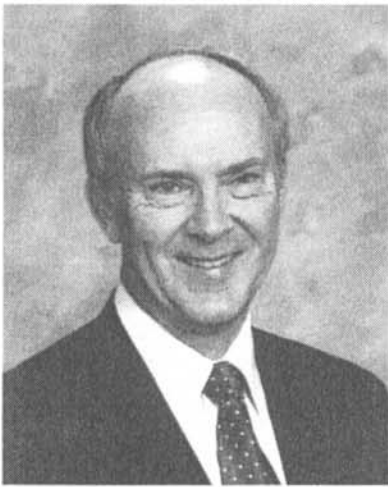
# City of Omaha Elected Officials



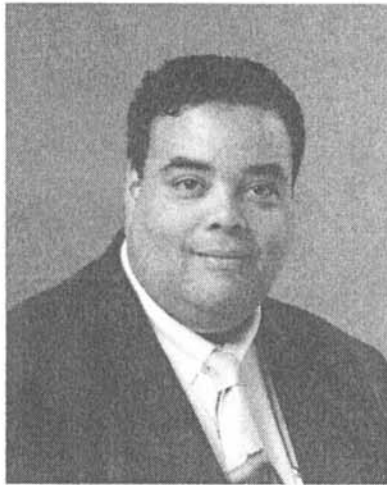
**Mike Fahey**  
*Mayor*



**Dan Welch**  
*District 5*  
*City Council President*



**Jim Suttle**  
*District 1*  
*City Council Member*



**Frank Brown**  
*District 2*  
*City Council Member*



**Jim Vokal**  
*District 3*  
*City Council Vice President*



**Garry Gernandt**  
*District 4*  
*City Council Member*



**Franklin Thompson**  
*District 6*  
*City Council Member*



**Chuck Sigerson, Jr.**  
*District 7*  
*City Council Member*

# Department Officials

## DEPARTMENT DIRECTORS

Paul D. Kratz ..... *City Attorney*  
Cecil Hicks, Jr. .... *Human Resources Director*  
Gail Kinsey Thompson ..... *Human Rights and Relations Director*  
Carol A. Ebdon ..... *Finance Director*  
Steve Jensen ..... *Planning Director*  
Larry N. Foster ..... *Acting Parks, Recreation and Public Property Director*  
Robert Dahlquist ..... *Fire Chief*  
Thomas Warren, Sr. .... *Police Chief*  
Robert Stubbe ..... *Public Works Director*  
Dana Markel ..... *Convention and Tourism Director*  
Rivkah Sass ..... *Library Director*

## MAYOR'S EXECUTIVE STAFF

Paul Landow ..... *Chief of Staff*  
Jennifer Mahlendorf ..... *Deputy Chief of Staff*  
Steve Scarpello ..... *Assistant to the Mayor*  
Tess Fogarty ..... *Communications Director*

Allen Herink, *City Comptroller*  
Donna Wiman, *Budget and Accounting Manager*

## BUDGET STAFF

Irene Wolfe, John Slobotski, Merl Harder, Don Drazdys, Tom Aeschliman,  
Ray Kudera, Lewis Hendrickson, Scott Winkler, Kenneth Havick and Virginia Lerch

## PRODUCTION STAFF

Jack Morine, James Konecny, Nancy Hess and Martin Ingram

Buster Brown, *City Clerk*



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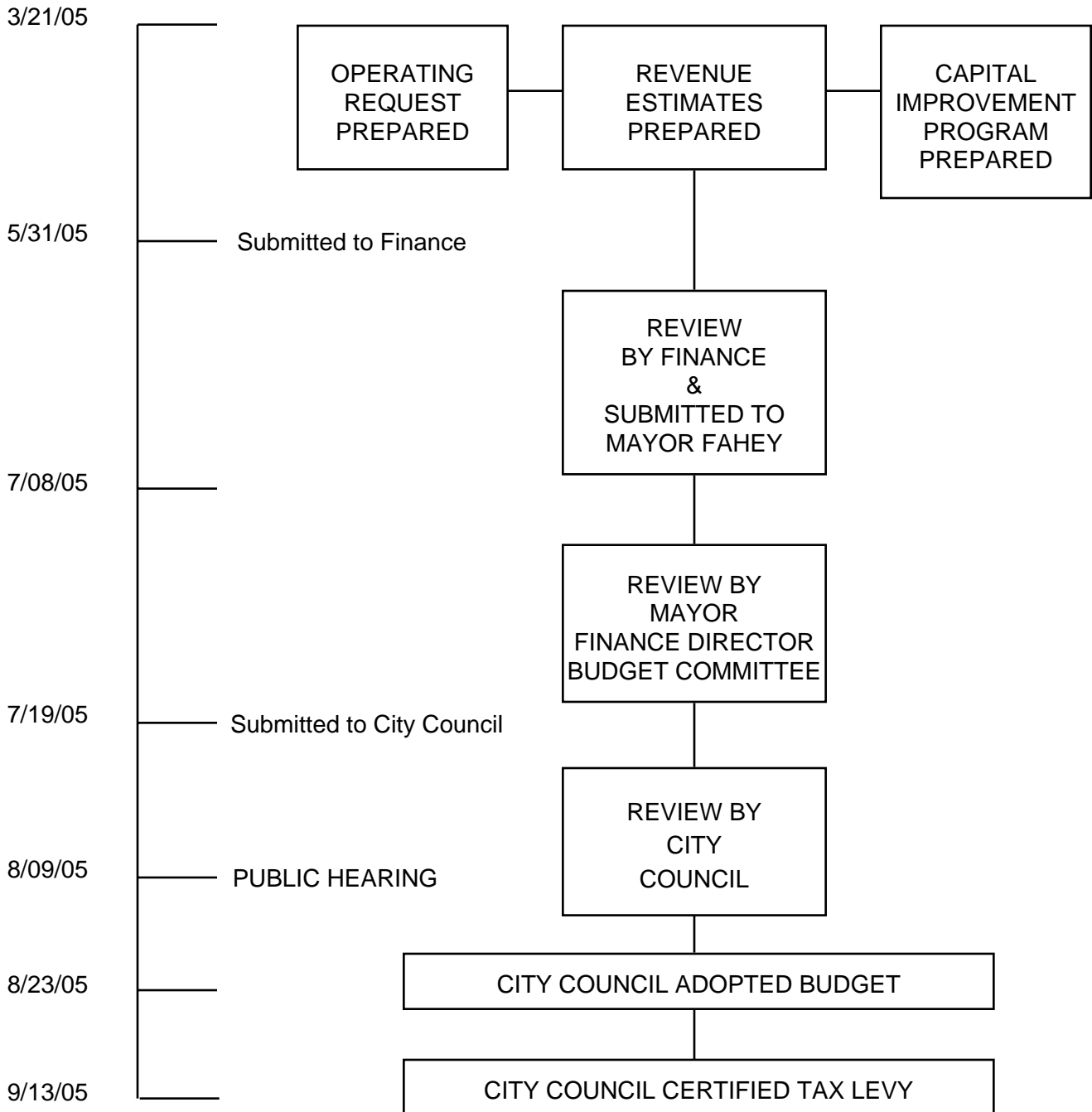
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# City of Omaha Budget Process



## THE BUDGET PROCESS

The procedure for the annual budget process, adoption of a tax levy, and amending the budget is specified in the following sections of the Home Rule Charter of the City of Omaha:

Section 5.04	Formulation and Submission of Budget
Section 5.05	Scope and Content of the Budget
Section 5.06	Consideration and Adoption of Budget by Council
Section 5.07	Tax Levy
Section 5.10	Transfer of Appropriations
Section 5.11	Emergency Appropriations

The following is a description of each of the steps taken to ensure compliance with the provisions of the Home Rule Charter and to incorporate modern fiscal management and municipal budgeting techniques.

### Initial Budget Preparation and Request

The 2006 budget process began approximately March 21, 2005 with the process of forecasting 2006 revenues and projecting inflationary increases in regard to fixed costs such as health care, utilities and basic commodities. With this information in mind, preparation of the 2006 Budget request workpapers by the Budget and Accounting Division staff of the Finance Department was initiated. The departments were instructed to submit any requests for new or expanded services in a separate request.

In order to assist the Departments in the preparation of their request, the 2006 budget workpapers included the following: (1) a detail report of all classified and full-time unclassified employees listed by classification and salary step as of April 9, 2005; (2) a detail report of all non-personal service expenditure line items detailing 2004 expenditures and 2005 line item appropriations by organization; (3) an equipment and capital analysis worksheet; if equipment and/or capital expenditures were expended or appropriated during the 2004-2005 period; (4) a two year expenditure schedule detailing by line item each division's expenditures through 2004-2005; (5) a fringe benefit calculation schedule; (6) a memo detailing budget information, instructions and various standardized rates to be used in the budget request preparation process.

Again with this year's instructions, the departments were asked to submit, along with their budget request, enhanced performance measures. The Finance Department provided examples and information on alternative performance measures and requested that the departments contemplate the measures they use. Using more appropriate and pertinent measures will offer feedback that is more representative of the department's accomplishments.

The packets of budget request workpapers, schedules and instructions were distributed to departments, divisions and agencies on May 2, 2005. The Budget and Accounting Division of the Finance Department supplied technical assistance throughout the months of May and June to assist all departments in preparing their budget requests.

During the period of May 31 through June 23, 2005 the preparation of budget requests was performed by all departments, divisions and agencies. The preparation of fund statements and supporting schedules reflecting 2004 Actual and 2005 Budget information was performed by the Budget and Accounting Division. The Revenue Division prepared revised forecasts of 2005 and 2006 revenues. These forecasts were reviewed by the Finance Director.

The final date for submission of all budget request workpapers and supporting documentation to the Budget and Accounting Division was May 31, 2005.

### **Capital Improvement Program**

The Capital Improvement Program (CIP), a requirement of the City's Home Rule Charter, is a policy document and financial plan which outlines the City's proposed capital projects for a six-year period. The CIP is designed to guide financial management of capital resources, policy planning and interdepartmental coordination through application and implementation of specific City goals.

Various City departments submit proposed capital improvement projects to the Mayor's Capital Improvement Program Task Force. This Task Force evaluates each of the proposed projects, assigns a preliminary priority ranking, and determines the proposed financing source(s). The prioritized list is then submitted to the Capital Improvement Priority Committee. Representatives from the Finance Department are members of both of these committees and provide financial guidance as to the total dollars available for capital expenditures for each year of the six year program. According to the final priority ranking, the proposed projects are either assigned a position within the six year time period or deleted from the capital improvement schedule. All projects between the fourth and sixth year time frame are considered as mid-range projects. Those projects between the second and third year are a more exact program; the one year schedule is proposed as the administration's capital budget and is incorporated into the City's annual budget. The final Capital Improvement Program plan is sent to the City Council for their review, consideration and adoption.

### **Budget Review by Mayor**

The departments and divisions of City government, and various outside agencies, submitted their 2006 budget requests to the Budget and Accounting Division of the Finance Department on May 31, 2005 as required by Section 5.04 (1) of the Home Rule Charter. Here, the requests are recorded, tabulated, reviewed and analyzed. Based on this analysis, the Finance Department makes recommendations concerning the requested amounts and also prepares an updated estimate of revenues based on current rates for taxes, fees, charges, licenses and permits. This information is then presented to the Budget Committee comprised of the Finance Director, the Mayor's Chief of Staff, the Mayor's Deputy Chief of Staff and the Manager of Budget and Accounting. At this point in the budget preparation process, it is usually the case that requested appropriations exceed projected revenues.

This information is then analyzed and consolidated by the Committee and sent to the Mayor. It is his task to determine priorities, assess current and future needs, make long range plans through integration of the Capital Improvement Program, review manpower levels, requested appropriations and projected revenues. This review for the 2006 Budget was conducted by the Mayor in the time frame of June 13, 2005 to June 23, 2005 in conjunction with the Mayor's staff, the Finance Director, department and division heads, and business and community leaders. In accordance with Section 5.04 (2), the Mayor then makes all final decisions concerning manpower levels, funding levels for all departments, divisions and outside agencies, capital improvements, revenue estimates, and any changes in tax rates, costs recovery fees and other charges. This financial plan then comprises the Recommended Budget which is sent to the City Council for their review, consideration and adoption.

### **Introduction of the Recommended Budget**

The Recommended Budget is presented to the City Council for its consideration no later than thirty days before the tax levy certification date in accordance with Section 5.04 (3) of the Home Rule Charter. The Mayor introduces the Recommended Budget at a regularly scheduled meeting of the City Council by reading aloud a budget message. The

text of this budget message, comparative data for the current and immediately past budget years, and all other statements and schedules as required by Section 5.05 of the Home Rule Charter, are included in the printed budget document. Upon submission, the budget becomes a public record and is open to public inspection. The 2006 Recommended Budget was presented to the Omaha City Council on July 19, 2005.

### **Budget Review by City Council**

After the introduction of the Recommended Budget, the City Council begins its deliberations and review of the financial plan developed by the Mayor and his staff. Consideration of the budget by the City Council is required by Section 5.06 of the Home Rule Charter and is accomplished through a series of budget hearings which are open to the public and news media. All budget hearings are held at the Omaha/Douglas Civic Center and a schedule of the hearings is posted in advance. The budget hearings for the 2006 Budget were held between August 4, 2005 and August 8, 2005. At the first budget hearing, the Finance Director presents an overview of the budget to inform the City Council of various changes, assumptions, increases and decreases included in the Recommended Budget, giving particular emphasis and detail to the revenue section of the budget. Each department director in turn, and according to the prearranged schedule, then presents opening remarks concerning the budget for his/her department and responds to questions and receives comments posed by the individual council members. At the final budget hearing, the Finance Director presents concluding remarks representing the administration's position and answers any questions that may have arisen during the course of the hearings. Upon conclusion of the budget hearings, the City Council is then prepared to receive citizen input and to submit budget revision resolutions in preparation for final adoption of the budget.

### **Citizen Input**

Upon presentation of the Mayor's 2006 Recommended Budget, the City Council set a public hearing date for August 9, 2005 at 7:00 p.m. in the Legislative Chamber of the Omaha/Douglas Civic Center. Section 5.06 of the Home Rule Charter stipulates that the public hearing must be held at least ten days prior to the tax levy certification date. The public hearing was held in the evening hours to provide as many citizens as possible with the opportunity to offer testimony to the City Council. The budget presentation generates press coverage. Daily newspapers, television and radio stations report budget highlights and statistics. Following the budget presentation, copies of the Mayor's Recommended Budget are available to the general public for visual inspection and study at the ten public libraries, in the City Clerk's office and in the Finance Department.

The public hearing is set aside for questions and comments from the public. Any individual is allowed to comment on the budget. Individuals may represent themselves, agencies or associated groups. The public may also ask questions of the council members or administration staff members.

### **Adoption of the Budget and Tax Levy Certification**

After the public hearing, the City Council may, by resolution, make changes to the Recommended Budget. Certain stipulations, however, do exist. Section 5.06 of the Home Rule Charter provides that the City Council may revise the expenditure side of the budget by increasing, decreasing, inserting or deleting appropriation items, except that it cannot reduce appropriations for debt service. Expenditure revision resolutions require a simple majority for passage. The City Council may also introduce resolutions to revise revenue estimates, however, these revision resolutions require an affirmative vote from five of the seven council members. After all amending resolutions have been acted upon, the City Council adopts a final budget resolution by majority vote. The Mayor may veto any of the budget revision resolutions and the City Council may sustain or, with five affirmative votes, override the Mayor's veto. By adopting a budget, the City Council authorizes appropriations by department, division, agency or account for the

ensuing budget year. The 2006 Budget was presented to City Council and was adopted. The Charter provides that the budget, as adopted, be reproduced and copies made available to the general public and governmental agencies. Copies of the adopted budget are made available to the public at the ten public libraries, the City Clerk's office and the Finance Department.

After adopting the budget, but not later than October 13th of 2005, the City Council must certify a tax levy. Section 5.07 of the Home Rule Charter provides that the City Council, on the basis of the final budget, shall adopt a resolution certifying a single City of Omaha tax levy for the ensuing fiscal year. The single City of Omaha tax levy certified in any year is limited to \$.6125 per \$100 of actual taxable value for the City's General Fund plus whatever tax levy is necessary to pay principal, interest and administrative expenses on the indebtedness of the City, and for the satisfaction of judgments and litigation expenses against the City.

The 2006 Budget was adopted on Tuesday, August 23, 2005. The City Council on Tuesday, September 13, 2005, certified a single tax levy rate of \$.43387 per \$100 of actual valuation for 2005 consisting of \$.24312 for the General Fund, \$.17581 for the Debt Service Fund, \$.00600 for the Judgment Fund and \$.00894 for the Riverfront Redevelopment Fund.

### **Amending the Budget**

The Home Rule Charter provides for amending the budget through the provisions of Sections 5.10 and 5.11.

Basically, there are three types of budget transfers, each requiring a successive level of authority. First, the Mayor may, at any time, transfer an unencumbered appropriation balance or portion thereof between appropriations of the same division. Second, transfers between divisions in the same department may be authorized by resolution of the City Council. Third, transfers between departments/agencies may be authorized by ordinance of the City Council.

Public comment on resolutions is heard before the City Council votes on the resolution. Public comment on ordinances is heard after the second reading of the ordinance. Ordinances are advertised in a newspaper of public circulation after the first reading of that ordinance.

To meet a public emergency threatening serious loss of life, health or property, the City Council may, by ordinance, make emergency appropriations or transfers. An ordinance may be passed as an emergency measure after one reading when the City Council finds that an emergency exists pursuant to the Home Rule Charter, Section 2.13. If there are no unappropriated monies available, the City Council may, by ordinance, authorize the issuance of emergency notes.

