

City of Omaha Finance Department

Mission Statement

The Finance Department plans, controls, maintains, and reports the receipts, commitments, and disbursements of all City funds. Finance staff manage the City's debt and property insurance, monitor the Keno contract, administer the two defined-benefit pension systems, and oversee the operations of the City-owned Convention Center Hotel. The Department serves as support to the other departments in the areas of budgeting, accounting, billing, employee timekeeping, payroll, and property control. The Department strives to identify cost effective improvements throughout all City operations and to maximize revenue collections and investments.

Goals and Objectives

1. To provide timely, accurate and useful financial data to the Mayor, City Council and department managers.
2. Coordinate the preparation, implementation and monitoring of the annual City budget. The budget itself should serve as a policy document, as an operations guide, as a financial plan and as a communications medium.
3. Maintain a diversified and stable revenue system to protect the City from possible short-term fluctuations in any of its various revenue source.
4. To provide City departments timely and accurate service.
5. Provide effective cash management and timely investment of City funds.
6. Maintain a AAA general obligation bond rating and an AA revenue bond rating.
7. Maintain an unqualified opinion on the City's annual audit.

City of Omaha
2012 Finance Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2011	2012	2011 Appropriated	2012 Recommended	2012 Appropriated
Finance - Administration	11	11	761,646	1,102,839	1,102,839
Finance - Accounting	13	9	620,578	693,988	693,988
Finance - Revenue	8	11	787,483	795,045	795,045
Finance - Payroll	6	6	498,522	520,832	520,832
Finance - Budget	-	3	246,809	282,642	282,642
Total	38	40	2,915,038	3,395,346	3,395,346
By Expenditures Category					
Employee Compensation			2,880,930	3,361,588	3,361,588
Non-Personal Services			34,108	33,758	33,758
Total			2,915,038	3,395,346	3,395,346
By Source of Funds					
Capital Special Assessment			20,000	20,000	20,000
General			2,820,038	3,300,346	3,300,346
Omaha Convention Hotel Fund			75,000	75,000	75,000
Total			2,915,038	3,395,346	3,395,346

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Administration	Division No	107010

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Finance - Administration	107011	<p>The Finance Administration organization provides support for the various organizations within the Finance Department and is responsible for fiscal administration and management of the City. Personnel in this organization manage the City's debt and insurance policies, administer the Civilian and Police/Fire Pension Systems, and oversee the operations of the City-owned Convention Center Hotel.</p>		
Employee Compensation	504,652	745,606	1,087,600	1,087,600
Non-Personal Services	38,302	16,040	15,239	15,239
Organization Total	542,954	761,646	1,102,839	1,102,839
Division Total	542,954	761,646	1,102,839	1,102,839

Performance Summary By Division

Department	Finance		
Division	Finance - Administration	Division No	107010
Performance Measures	2010 Actual	2011 Planned	2012 Goal
City Employees Retirement System (Rate of Return)	17.5%	8%	8%
City General Obligation Bond Rating	AAA	AAA	AAA
City Police and Fire Retirement System (Rate of Return)	16.6%	8%	8%
Program Outputs	2010 Actual	2011 Planned	2012 Goal
Grant Dollars	42,818,889	50,000,000	45,000,000
Grant Programs Projects (Count)	187	190	175

Division Summary of Personal Services

Department	Finance		
Division	Finance - Administration	Division No	107010

Class Title	Class Code	Comparative Budget Appropriations					
		2010 Actual	2011 Auth.	2012 Recommended		2012 Appropriated	
Finance Director	9505	1	1	1	140,000	1	140,000
City Comptroller	4043	-	1	1	90,002	1	90,002
Grant Administrator	0450	1	1	1	73,009	1	73,009
Management Analyst	0205	1	1	1	70,252	1	70,252
Accountant II	0400	1	1	2	122,464	2	122,464
Office Manager	0070	1	1	1	63,214	1	63,214
Accountant I	0390	3	3	2	110,668	2	110,668
Budget Analyst	0425	1	1	1	54,524	1	54,524
Fiscal Specialist	0210	1	1	1	49,186	1	49,186
Part-Time and Seasonal					66,560		66,560
Longevity					2,548		2,548
Attrition					(118,900)		(118,900)
Reimbursements					(165,192)		(165,192)
Unclassified Provisional					220,000		220,000
Division Total		10	11	11	778,335	11	778,335

Explanatory Comments:

The 2012 complement has been decreased by one Accountant I and increased by one Accountant II.

An additional \$220,000 has been added for the following:

- IT Coordinator
- Oracle Functional Specialist

An IT Coordinator is being proposed in order to manage the City's information technology processes, applications, and DOTComm. Currently there is no central management for IT related issues. A central IT Coordinator is being proposed as a result of the DOTComm Task Force Reorganization recommendations.

In 2012 and 2013, the City and County will be upgrading their existing Oracle Software to Oracle R12. This position is needed in order to facilitate that upgrade and to gain greater understanding and opportunities for using the Oracle database to enhance and/or streamline City operations.

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Administration	Division No	107010

Major Object Expenditures	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Employee Earnings				
Classified Regular	423,187	730,794	993,319	993,319
Part-Time and Seasonal	68,548	69,301	66,560	66,560
Overtime	939	-	-	-
Longevity	2,168	2,340	2,548	2,548
Attrition	-	(114,867)	(118,900)	(118,900)
Unclassified Appointed	137,846	-	-	-
Reimbursements	(271,462)	(179,699)	(165,192)	(165,192)
Total Employee Earnings	361,226	507,869	778,335	778,335
Employee Benefits				
FICA	45,427	59,328	79,217	79,217
Pension	56,506	80,865	117,313	117,313
Insurance	98,065	148,170	168,155	168,155
Reimbursements	(56,572)	(50,626)	(55,420)	(55,420)
Total Employee Benefits	143,426	237,737	309,265	309,265
Total Employee Compensation	504,652	745,606	1,087,600	1,087,600
Non-Personal Services				
Purchased Services	13,494	8,200	7,791	7,791
Supplies	19,702	7,840	7,448	7,448
Equipment	4,992	-	-	-
Other	114	-	-	-
Total Non-Personal Services	38,302	16,040	15,239	15,239
Capital	-	-	-	-
Total Capital	-	-	-	-
Division Total	542,954	761,646	1,102,839	1,102,839
Source of Funds				
General (Ref. B-1)	542,954	761,646	1,102,839	1,102,839
	542,954	761,646	1,102,839	1,102,839

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Accounting	Division No	107020

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

Enterprise & Agency **107023**

Municipal Enterprise Funds consist of accounts which are in many cases self-supporting entities: Sewer Revenue, Air Quality Control Revenue, Tennis Revenue, City Wide Sports, Parking Facility Revenue, Marina Revenue, Lewis and Clark Landing Fund, Golf Revenue, Compost Revenue, Storm Water Fee Revenue, Household Hazardous Waste Revenue, and the Convention Center Hotel Revenue. Trust and Agency accounts include those in which the City acts in a fiduciary capacity or disburses funds in accordance with donor stipulations. Functional objectives include accounting and auditing procedures, preparation of financial statements, rates and fee studies, and contract negotiations.

Accounting & Reporting

Responsibilities of this organization are maintenance and control of general accounting records, preparation and issuance of all checks, pre-audit of all purchase orders, invoices and disbursements charged against the City. The maintenance and retention of all disbursements reports for the City departmental budgetary accounts are maintained and distributed. Functional responsibilities include a quarterly summary and analysis of expenses against appropriations, pre-audit of contracts and purchase orders, application of accounting disciplines, and preparation of information for bond sale official statements. This organization is also responsible for the year-end closing of funds, preparation of annual financial statements and assisting the independent auditors. This organization is also responsible for inventory control and accountability for all City owned real and personal properties.

Grant Accounting

Responsible for preparing and maintaining accounting records necessary to show both compliance with applicable legal provisions and fairly present the financial position and results of operations of the respective funds provided through grants by various federal and state agencies. The financial positions of the respective funds are kept in self-balancing accounts in conformity with Generally Accepted Accounting Principles.

Employee Compensation	609,960	620,063	693,988	693,988
Non-Personal Services	11,652	515	-	-
Organization Total	621,612	620,578	693,988	693,988

Division Total	621,612	620,578	693,988	693,988
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Performance Summary By Division

Department	Finance		
Division	Finance - Accounting	Division No	107020
Performance Measures	2010 Actual	2011 Planned	2012 Goal
Elapsed Number of Days for Issuance of Annual Reports	181	150	150
Elapsed Number of Days for Issuance of Quarterly Reports	32	45	45
Program Outputs	2010 Actual	2011 Planned	2012 Goal
Number of Accounts Payable Checks Processed	26,081	25,000	25,000
Outside Agency Monitoring Visits	11	11	11
Total Number of Funds Reconciled at Year End	143	150	145

Division Summary of Personal Services

Department	Finance		
Division	Finance - Accounting	Division No	107020

Class Title	Class Code	Comparative Budget Appropriations					
		2010 Actual	2011 Auth.	2012 Recommended		2012 Appropriated	
Accountant III	0410	2	2	1	77,735	1	77,735
Applications Analyst	0235	-	1	-	-	-	-
Accountant II	0400	2	2	2	141,882	2	141,882
Accountant I	0390	2	1	2	104,132	2	104,132
Budget Analyst	0425	1	1	-	-	-	-
Fiscal Specialist	0210	1	2	1	48,241	1	48,241
Account Clerk	5190	2	2	2	78,874	2	78,874
Senior Clerk	5040	1	2	1	37,794	1	37,794
Longevity					3,976		3,976
Division Total		11	13	9	492,634	9	492,634

Explanatory Comments:

The Accounting and Budget Divisions were separated into two divisions in the 2012 budget. As a result, the complement for Accounting decreased by an Accountant III, Applications Analyst, and Budget Analyst.

The Fixed Asset Fiscal Specialist was upgraded to an Accountant I.

The Senior Clerk was decreased by one.

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Accounting	Division No	107020

Major Object Expenditures	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Employee Earnings				
Classified Regular	456,913	487,199	488,658	488,658
Part-Time and Seasonal	-	19,781	-	-
Longevity	3,285	3,411	3,976	3,976
Attrition	-	(106,363)	-	-
Reimbursements	(5,258)	-	-	-
Total Employee Earnings	454,940	404,028	492,634	492,634
Employee Benefits				
FICA	33,506	39,045	37,686	37,686
Pension	40,958	54,115	58,032	58,032
Insurance	86,776	133,842	116,415	116,415
Reimbursements	(6,220)	(10,967)	(10,779)	(10,779)
Total Employee Benefits	155,020	216,035	201,354	201,354
Total Employee Compensation	609,960	620,063	693,988	693,988
Non-Personal Services				
Purchased Services	9,621	515	-	-
Supplies	2,031	-	-	-
Total Non-Personal Services	11,652	515	-	-
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	621,612	620,578	693,988	693,988
Source of Funds				
General (Ref. B-1)	546,612	545,578	618,988	618,988
Omaha Convention Hotel Fund (Ref. B-48)	75,000	75,000	75,000	75,000
	621,612	620,578	693,988	693,988

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Revenue	Division No	107030

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

Revenue **107031**

Functional responsibilities include a quarterly summary and analysis of revenue, investment of temporarily idle funds, preparation of annual financial statements and the revenue section of the annual budget. This activity also includes the continuous monitoring and internal control of revenue against budget appropriations, and administration of the entire Revenue Division.

Billing

Responsible for the coordination of the City's centralized billing procedures. Duties include the maintenance of billing ledgers, preparation of summary outstanding balances and receipt reports, and the resolution of billed customer inquiries.

Cashier

Collects, records, and deposits all monies pertaining to permits, fees, licenses, various taxes and other miscellaneous revenues which are not assigned to the City Treasurer by law. This responsibility includes the safekeeping of such funds and the timely deposit thereof with the City Treasurer. In addition, the Cashier Section has the custodial responsibility for the centralized city petty cash fund and the collection of returned checks, delinquent accounts and occupation taxes.

Violations Bureau

Responsible for the collection of and the accounting for all monies paid by persons who are alleged to have violated any of the non-moving provisions of the Traffic Code. The City's administrative fee for parking violations is \$9 of the \$16 ticket to recover the cost of collections. The remaining \$7 per ticket is paid to the Omaha Public Schools as directed by State Statute.

Keno Administration

Provides for the administration of the Keno-Lottery game. Keno operates at one main and one mini-main location and approximately 173 satellite locations; each are being monitored by this section.

Employee Compensation	669,873	774,430	786,915	786,915
Non-Personal Services	16,056	13,053	8,130	8,130
Organization Total	685,929	787,483	795,045	795,045
Division Total	685,929	787,483	795,045	795,045

Performance Summary By Division

Department	Finance		
Division	Finance - Revenue	Division No	107030

Program Outputs	2010 Actual	2011 Planned	2012 Goal
Online Payments Added	1	3	2
Parking Violation Tickets Collected	39,104	39,500	40,000
Rate of Return on Investments	1.63%	1.10%	1.25%
<u>Audits</u>			
Audit & Other Reports Filed	12	15	20
Contracted Audit Reports	2	1	1
<u>Keno Locations Monitored</u>			
Main Locations	1	1	1
Mini-main Locations	1	1	1
Satellite Locations	182	182	185

Division Summary of Personal Services

Department	Finance		
Division	Finance - Revenue	Division No	107030

Class Title	Class Code	Comparative Budget Appropriations					
		2010 Actual	2011 Auth.	2012 Recommended		2012 Appropriated	
Revenue Manager	4045	1	1	1	96,344	1	96,344
Accountant II	0400	1	1	1	63,047	1	63,047
Accountant I	0390	1	1	2	105,013	2	105,013
Budget Analyst	0425	1	1	1	60,310	1	60,310
Office Supervisor	0050	1	1	1	53,175	1	53,175
Fiscal Specialist	0210	1	1	1	49,186	1	49,186
Cashier	5170	2	2	3	91,260	3	91,260
Clerk I	5020	-	-	1	22,947	1	22,947
Longevity					4,732		4,732
Other Pay					7,100		7,100
Unclassified Provisional					720		720
Division Total		8	8	11	553,834	11	553,834

Explanatory Comments:

The 2012 complement was increased by one Accountant I, one Cashier, and one Clerk I as a result of the Restaurant Tax. This increase was approved during the 2011 budget process and was entered as a lump sum in last year's budget.

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Revenue	Division No	107030

Major Object Expenditures	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Employee Earnings				
Classified Regular	492,039	591,321	549,102	549,102
Overtime	387	-	-	-
Longevity	3,759	3,530	4,732	4,732
Reimbursements	(1,260)	-	-	-
Total Employee Earnings	494,925	594,851	553,834	553,834
Employee Benefits				
FICA	36,326	32,394	42,367	42,367
Pension	46,221	46,706	65,242	65,242
Insurance	101,342	107,760	140,571	140,571
Reimbursements	(8,941)	(7,281)	(15,099)	(15,099)
Total Employee Benefits	174,948	179,579	233,081	233,081
Total Employee Compensation	669,873	774,430	786,915	786,915
Non-Personal Services				
Purchased Services	13,657	9,253	6,680	6,680
Supplies	971	800	1,450	1,450
Equipment	1,428	3,000	-	-
Total Non-Personal Services	16,056	13,053	8,130	8,130
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	685,929	787,483	795,045	795,045
Source of Funds				
General (Ref. B-1)	665,929	767,483	775,045	775,045
Capital Special Assessment (Ref. B-38-1)	20,000	20,000	20,000	20,000
	685,929	787,483	795,045	795,045

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Payroll	Division No	107040

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Payroll Processing	107041			
Payroll provides for wage payments to employees, pension to retirees, and disbursements of deductions from these payments. This organization is also responsible for preparation and custody of federal, state, and local wage related documents and other numerous reporting requirements.				
The 2012 equipment of \$3,100 is for one shelving unit and one computer.				
Employee Compensation	447,958	494,022	515,832	515,832
Non-Personal Services	6,923	4,500	5,000	5,000
Organization Total	454,881	498,522	520,832	520,832
Division Total	454,881	498,522	520,832	520,832

Performance Summary By Division

Department	Finance		
Division	Finance - Payroll	Division No	107040

Performance Measures	2010 Actual	2011 Planned	2012 Goal
***The Career Overtime Average (COTA) calculated for 764 police emp.			
**Retro pay for 783 police employees calc. for the 2009 payroll year.			
*Retro pay for 660 fire barg emp. calc. for the 2008 payroll year (CIR).			
1099's Processed	2,926	2,950	2,975
DOT.Comm Payrolls Processed	26	26	26
Fair Labor Standards Act Payrolls Calculated (Police & Fire)	13	13	13
Off-Cycle Payrolls Calculated & Published	6	6	0
Payrolls Published	26	26	26
Pension Payroll Processed	12	12	12
W2's Processed	4,203	4,500	4,500

Division Summary of Personal Services

Department	Finance		
Division	Finance - Payroll	Division No	107040

Class Title	Class Code	Comparative Budget Appropriations					
		2010 Actual	2011 Auth.	2012 Recommended		2012 Appropriated	
Payroll Manager	4044	1	1	1	96,343	1	96,343
Applications Analyst	0235	1	1	1	69,580	1	69,580
Payroll Analyst	0420	2	2	2	113,381	2	113,381
Senior Payroll Clerk	3035	1	1	1	46,530	1	46,530
Senior Administrative Clerk	3030	1	1	1	43,056	1	43,056
Longevity					2,886		2,886
Other Pay					500		500
Division Total		6	6	6	372,276	6	372,276

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Payroll	Division No	107040

Major Object Expenditures	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Employee Earnings				
Classified Regular	327,672	349,521	369,390	369,390
Longevity	2,227	2,436	2,886	2,886
Total Employee Earnings	329,899	351,957	372,276	372,276
Employee Benefits				
FICA	24,484	26,925	28,479	28,479
Pension	34,222	39,722	44,081	44,081
Insurance	63,902	80,820	77,610	77,610
Reimbursements	(4,549)	(5,402)	(6,614)	(6,614)
Total Employee Benefits	118,059	142,065	143,556	143,556
Total Employee Compensation	447,958	494,022	515,832	515,832
Non-Personal Services				
Purchased Services	5,996	1,000	950	950
Supplies	425	1,000	950	950
Equipment	502	2,500	3,100	3,100
Total Non-Personal Services	6,923	4,500	5,000	5,000
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	454,881	498,522	520,832	520,832
Source of Funds				
General (Ref. B-1)	454,881	498,522	520,832	520,832
	454,881	498,522	520,832	520,832

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Budget	Division No	107070

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

Budget Reporting & Analysis **107021**

The 2012 equipment of \$1,289 is for one computer.

Budget Preparation

The preparation of an annual budget, under the Mayor's direction, is an assigned responsibility of the Finance Department according to Sections 5.01, 5.04, and 5.05 of the City Charter. Preparation involves the presentation of revenue and cost data for at least the current and immediate past fiscal years as well as a financial plan for the next budget year for all funds, departments, organizations, capital accounts, agencies, and other budgetary accounts. This organization also includes budget format design and setting up computerized line item organizational budgets.

The 2012 equipment of \$100 is for one adding machine.

Employee Compensation	212,586	246,809	277,253	277,253
Non-Personal Services	(5,115)	-	5,389	5,389
Organization Total	207,471	246,809	282,642	282,642
 Division Total	207,471	246,809	282,642	282,642

Division Summary of Personal Services

Department	Finance		
Division	Finance - Budget	Division No	107070

Class Title	Class Code	Comparative Budget Appropriations					
		2010 Actual	2011 Auth.	2012 Recommended		2012 Appropriated	
Accountant III	0410	-	-	1	77,735	1	77,735
Applications Analyst	0235	-	-	2	118,118	2	118,118
Other Pay					7,632		7,632
Division Total		-	-	3	203,485	3	203,485

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Budget	Division No	107070

Major Object Expenditures	Comparative Budget Appropriations			
	2010 Actual	2011 Appropriated	2012 Recommended	2012 Appropriated
Employee Earnings				
Classified Regular	108,276	177,311	203,485	203,485
Part-Time and Seasonal	47,149	-	-	-
Overtime	308	-	-	-
Longevity	-	-	-	-
Attrition	-	-	-	-
Total Employee Earnings	155,733	177,311	203,485	203,485
Employee Benefits				
FICA	11,517	13,564	15,566	15,566
Pension	15,477	19,557	23,970	23,970
Insurance	34,059	40,410	38,806	38,806
Reimbursements	(4,200)	(4,033)	(4,574)	(4,574)
Total Employee Benefits	56,853	69,498	73,768	73,768
Total Employee Compensation	212,586	246,809	277,253	277,253
Non-Personal Services				
Purchased Services	-	-	2,250	2,250
Supplies	421	-	1,750	1,750
Equipment	-	-	1,389	1,389
Other	(5,536)	-	-	-
Total Non-Personal Services	(5,115)	-	5,389	5,389
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	207,471	246,809	282,642	282,642
Source of Funds				
General (Ref. B-1)	207,471	246,809	282,642	282,642
	207,471	246,809	282,642	282,642

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