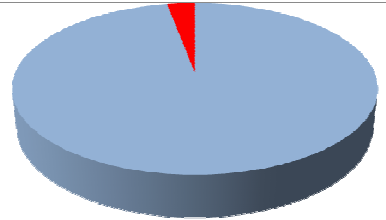


**LANCASTER COUNTY
EXPENDITURES BY BUSINESS UNIT**

FY18 Request

- Salary & benefit - 97%
- Capital outlay - 0%
- Operating - 3%



FUND	General Fund	00011
BU	Budget & Fiscal Division	6110
UPDATED	4/7/2017	

Budget Summary	Current Year Budget FY17	97% of operating & capital base	FY18 Budget Request	% Change in Budget FY17 to FY18	Request Amt Over/(Under) 97%
Salaries & benefits	\$335,077		\$342,868	2.3%	
Operating & capital outlay - base	\$11,038	\$10,707	\$10,347	-6.3%	(\$360)
Total Budget	\$346,115		\$353,215	2.1%	

Object #	Object Description	Prior Year FY16 Actuals	FY17 Current Year Budget	FY17 Current Year To-Date Actuals	FY18 Next Year Budget Request	% Change in Budget FY17 to FY18
61110	Official's Salary	102,175	102,993	73,219	105,163	2.1%
61210	Regular Salary	144,556	144,485	103,921	147,505	2.1%
61510	FICA Contributions	18,145	18,932	12,967	19,329	2.1%
61520	Retirement Contributions	19,245	19,304	13,817	19,708	2.1%
61530	Group Health Insurance	44,524	44,792	34,189	46,576	4.0%
61540	Group Dental Insurance	1,829	1,829	1,371	1,828	-0.1%
61650	Long-Term Disability	812	792	577	809	2.1%
61660	Post-Employment Health Program	1,965	1,950	1,380	1,950	0.0%
64286	VOIP Information Services	572	642	464	601	-6.4%
64715	Lodging	456	0	0	0	
64855	Postage	102	100	84	100	0.0%
64910	Printing	137	300	127	150	-50.0%
64915	Photocopying	950	1,000	426	1,000	0.0%
65665	Books & Subscriptions	287	200	0	300	50.0%
65670	Enrollment Fees & Tuition	25	0	0	0	
66520	Building Rent	7,928	8,196	6,830	8,196	0.0%
67465	Furniture & Fixtures	0	600	0	0	-100.0%
		\$343,708	\$346,115	\$249,373	\$353,215	2.1%

**LANCASTER COUNTY
REVENUES BY BUSINESS UNIT**

FUND	General Fund	00011
BU	Budget & Fiscal revenue	6110
UPDATED	4/7/2017	

Object #	Object Description	Prior Year FY16 Actuals	FY17 Current Year Budget	FY17 Current Year To-Date Actuals	FY18 Next Year Budget Request	% Change in Budget FY17 to FY18
55495	Other Miscellaneous Fees	(28,284)	(25,000)	(15,819)	(26,245)	5.0%
		(\$28,284)	(\$25,000)	(\$15,819)	(\$26,245)	5.0%

LANCASTER COUNTY
PERSONNEL SUMMARY FORM
2017-18 BUDGET

BUSINESS UNIT #: 6110

BUSINESS UNIT NAME Budget & Fiscal

CLASS	CLASS TITLE	NUMBER OF POSITIONS		PAY RANGE	SALARY AMOUNTS	
		FY16-17 BUDGETED	FY17-18 REQUESTED		FY16-17 BUDGET	FY17-18 REQUEST
7197	Budget & Fiscal Officer	1	1	MSS	102,993	105,163
360	Grant Coordinator (C14)	1	1	\$50,143 - \$64,230	62,905	64,230
2845	Accountant (C21) Longevity	1	1	\$64,230 - \$82,274	80,576 1,004	82,274 1,000
TOTALS		3	3		247,478	252,667

**Lancaster County
Employee Information
2017-18 Budget**

Department Name Budget & Fiscal

Identify the number of employees as of the beginning of the fiscal year and use what was used for budget purposes.	FY16-17 Budget	FY17-18 Request
Number of Full Time Equivalents (FTE's)	3.00	3.00
Breakdown of FTE's:		
Full Time	3.00	3.00
Part Time		
Temporary		
On Call		
Positions not filled		
Breakdown of Employees:		
Number within pay steps of pay plan (merit plus COLA)		
Number at final step or no pay plan (COLA only)	3.00	3.00
Health Insurance Breakdown by Number of Employees:		
Single	1.00	1.00
2/4 Party	1.00	1.00
Family	1.00	1.00
Retirements:		
Number of Employees		
Cost of Payouts (Include Vacation and PEHP)		

Department	Division	Mandated by ...	Service	Basis of Estimate	Total Estimated Costs	Salaries & Benefits	Operating Costs	Contracted Services	Capital Outlay	Additional Staffing	Unresolved Issues	Total w/ Additional Staffing and Unresolved Issues	Total Estimated Revenue	Non-Mandated	Unfunded Mandates
Budget & Fiscal		Nebraska Budget Act, County Budget Act	Prepare, Monitor and Communicate County Budget	Prepare and distribute instructions and information to departments; File proposed county budget with County Clerk by August 1; Facilitate a meeting with the Budget Monitoring Committee; Prepare information for budget hearing and resolutions for the adoption of the budget; File adopted budget with State Auditor's office by September 20; Monitor budget activity throughout the year through reports to the County Board; Facilitate Mid Year Budget Review with County Board. The budget process requires involvement of Budget & Fiscal Officer (55%), Accountant (15%) and Grant Coordinator (5%). Lancaster County's budget accounts for more than \$187 million in expenditures.	\$103,821	\$101,197	\$2,624					\$103,821			
Budget & Fiscal		23-1608, Uniform Grant Guidance (2 CFR 200), Auditor of Public Accounts Title 41	Prepare County Financial Reports	Prepare all adjusting year end journal entries along with the financial statements and footnotes for the County and Crisis Center audits; Prepare the Schedule of Expenditures of Federal Awards for the annual Single audit; Monitor and reconcile fixed asset information; File semi-annual reports with the Nebraska Department of Economic Development for the Revolving Loan Program; Prepare legislative fiscal notes when needed. The financial reports process requires involvement of Budget & Fiscal Officer (20%), Accountant (30%) and Grant Coordinator (15%).	\$78,256	\$75,811	\$2,445					\$78,256			
Budget & Fiscal			County Financial System	Lancaster County utilizes JD Edwards (JDE) as the software product for the county financial system. Duties of the Budget & Fiscal Officer (5%) include: act as liaison between the County Board and Information Services concerning the financial system. Duties of the Accountant (22%) include: act as liaison with the vendor; provide training and templates to users to enhance agency access to financial information; make recommendations to users on expanded use and availability of data. The Budget & Fiscal office utilizes Global software and has pushed it out to other departments that are excel users and provide training and support for users.	\$33,259	\$32,368	\$891					\$33,259			
Budget & Fiscal		R-08-0075 (Creation of JPA), Nebraska Budget Act, 84-304.01, Auditor of Public Accounts Title 41	Prepare Reports for the Correctional Facility Joint Public Agency (JPA)	Responsible for all financial activity of the JPA. Duties for the Budget & Fiscal Officer (5%) include: prepare and file a budget with the State Auditor's office by September 20; coordinate and prepare information for quarterly board meetings; prepare all payment vouchers; prepare and file continuing disclosure documents for the outstanding debt. Duties for the Accountant (5%) include: prepare adjusting year end journal entries along with the financial statements, footnotes and MD&A so annual audit can be filed with State Auditor's office by December 31.	\$13,300	\$12,970	\$330					\$13,300			
Budget & Fiscal			Prepare Reports for the Public Building Commission (PBC)	Monitor and review financial activity of the PBC. Duties for the Accountant (16%) include: Prepare adjusting year end journal entries along with the financial statements, footnotes and MD&A so annual audit can be filed with State Auditor's office by December 31; provide assistance in budget preparation and monitor budget activity throughout the year; make all bond payments to ensure activity is correctly recorded; provide assistance in accounting matters. PBC reimburses the County Budget & Fiscal office for the Accountant's time.	\$18,784	\$18,257	\$527					\$18,784	\$18,257		
Budget & Fiscal			Prepare Reports for the Railroad Transportation Safety District (RTSD)	Monitor and review financial activity of the RTSD. Duties for the Accountant (7%) include: Develop financial reports and present at quarterly meetings; develop budget information, 12 year cash flows and formulate CIP's for use by Executive Director; recommend investment cash levels; liaison with external auditor for preparation of financial statements and annual audit; develop and maintain historical financial spreadsheets for website publication; and provide accounting support and recommendations as requested from Executive Director. RTSD reimburses the County Budget & Fiscal office for the Accountant's time.	\$8,219	\$7,988	\$231					\$8,219	\$7,988		
Budget & Fiscal		Uniform Grant Guidance (2 CFR 200)	Coordinate Financial Activity for Grants	Monitor and review financial activity of the federal and state grants. Duties for the Grant Coordinator (80%) include: work with all Human Services grants and other grants on an as needed basis; prepare financial quarterly reports and maintain records of matching funds; prepare annual reports; work with the contract process, create the contracts and ensure payments are allowable per grant and/or contract; monitor subgrantees.	\$69,418	\$66,779	\$2,639					\$69,418			
Budget & Fiscal		SEC Rule 15c2-12	Bond Issuances and Continuing Disclosure Requirements	Lancaster County has no debt but is involved when other political subdivisions issue debt. Duties for the Budget & Fiscal Officer (10%) include: Discuss budget information, audit information and overall economic conditions in regard to Lancaster County with bond rating agencies; prepare and file all required continuing disclosure reports for the County, Correctional Facility JPA and Fairgrounds JPA; prepare information and forward to the City of Lincoln for the PBC filing requirement.	\$14,859	\$14,529	\$330					\$14,859			

Budget & Fiscal		Uniform Grant Guidance (2 CFR 200)	Coordinate the Preparation of the Cost Allocation Plan	Coordinate the preparation of the cost allocation plan which also includes the calculation of indirect cost rates. This process requires involvement of the Budget & Fiscal Officer (5%).	\$7,429	\$7,264	\$165					\$7,429			
Budget & Fiscal		C-11-0184	Prepare Financial Statement for Abbott Motocross	Prepare a Statement of Revenues and Expenditures for the Abbott Motocross at the end of each calendar year. The report must be filed with the Lower Platte South NRD, Abbott Motocross and the Lancaster County Board of Commissioners on or before April 30 as per the cooperative agreement. This process requires involvement of the Accountant (5%).	\$5,870	\$5,705	\$165					\$5,870			
TOTALS BY DEPARTMENT					\$353,215	\$342,868	\$10,347	\$0	\$0	\$0	\$0	\$353,215	\$26,245		