

Dennis Meyer
Lancaster County
Budget & Fiscal Officer
Director Position Profile

Introduction

The Budget & Fiscal office is responsible for the budget and fiscal activities of the County. The office is also involved in fiscal activities of other entities such as the Correctional Facility Joint Public Agency, the Public Building Commission, and the Railroad Transportation Safety District. The three employees in the office include the Budget & Fiscal Officer, an Accountant, and the Grant Coordinator.

Primary Duties

1. County Budget Process

The county budget process is a process that goes year round. It is an important process that determines the amount of property tax needed and establishes the spending authority for the county. As the Budget & Fiscal Officer, I perform the following functions throughout the budget process:

- Prepare and distribute budget instructions to county departments to start the process (late February / early March).
- Provide information to county departments such as projected payroll numbers, rent, and insurance estimates (late February / early March).
- Review department budget requests and begin preparing various budgets (April).
- Prepare and present the budget overview to the County Board at a staff meeting (early May).
- Prepare information for county department budget hearings (May).
- Facilitate budget hearings with the County Board and county departments (Mid May).
- Discuss budget issues and concerns with the County Board at staff meetings (May through July).
- Send an email to Fire Districts as a reminder to submit preliminary levy requests by August 1 to start the 15 cent allocation process (early July).
- File proposed county budget with the County Clerk by August 1.
- Facilitate a meeting with the Budget Monitoring Committee to discuss proposed county budget (early August).
- Discuss 15 cent allocation with County Board and prepare resolution for County Board approval by September 1. Email resolution to political subdivisions so budget documents can be prepared.

- Prepare budget information for budget hearing held in August. Work with County Clerk's office to ensure publication requirements are met for the budget hearing and keno hearing. Prepare resolutions for the adoption of the budget by the County Board.
- Prepare information for the public hearing to set the final tax request held in September. Work with County Clerk's office to ensure publication requirements are met and prepare resolution for the County Board to set the final tax request.
- Prepare and file adopted budget document with the County Clerk and the State Auditor's office by September 20th deadline. Budget must be in compliance with the lid on restricted funds and the levy limits that are established by state statutes.
- Prepare and file Interlocal Agreement Report with the State Auditor's office by September 20.
- Obtain and prepare information for Mid Year budget discussion with the County Board (held end of January / first of February).
- Monitor budget activity and fund balances throughout the year. Provide the County Board with budget to actual comparisons for revenues, expenditures and payroll on a monthly basis. Request additional appropriations information from county departments in April.
- Discuss additional appropriations with the County Board and determine if any additional public hearings are required. Hold hearings and/or prepare resolutions to be adopted by the County Board to ensure budget is in compliance with state statutes at year end (must be done by June 30).

2. County Audit Process

The Budget & Fiscal office coordinates and is the lead contact for the various audits that are required for Lancaster County. The Request For Proposal includes auditing services for Lancaster County, Community Mental Health Center (now Crisis Center), Correctional Facility JPA and the Public Building Commission.

The Community Mental Health Center/Crisis Center audit must be completed no later than four months after the end of the fiscal year (October 31) as required by Region V. The Accountant position in the Budget & Fiscal office prepares all adjusting year end journal entries along with the financial statements and footnotes. We were not able to prepare the financial statements until the Accountant position was moved to the Budget & Fiscal office.

The Lancaster County audit filing requirement with the State Auditor's office is within one year of the end of the fiscal year. We have worked with our current audit firm to have the audit completed by January 31 because we have other filing requirements to meet. The county audit is also an A-133 Single Audit because of the amount of federal funds received. The county audit has a finding regarding the preparation of the financial statements and has had the comment for a few years. The finding does note that by adding the Accountant position this has resulted

in the County being able to prepare most of the year end adjusting entries and for the County to have a greater ability to review the financial statements in more detail and provide feedback on the statements and related disclosures. The Grant Coordinator position is also involved with the audit and prepares the Schedule of Expenditures of Federal Awards. She also is involved with the testing for the Single Audit. We continue to move in the right direction but the timing of the audits and the amount of hours needed will always stretch our limits.

3. County Financial System

Lancaster County utilizes JD Edwards (JDE) as the software product for the county financial system. The county has used the product for over 10 years.

My position acts as liaison between the County Board and Information Services personnel concerning the County's financial system. I also work with the Accountant in the Budget & Fiscal office and the Accountant in the County Clerk's office, which I would consider our JDE team because they have worked with the system since day one. Our group would recommend changes relating to operational functions of the system. The JDE system was upgraded within the last 18 months.

The Budget & Fiscal office utilizes a Global software package and has pushed it out to other County departments that are excel users. This should help other departments in their own financial reporting. We will provide ongoing training and support for users of Global.

4. Bond Issuances / Continuing Disclosure

Lancaster County has no outstanding debt as of today but the Budget & Fiscal office is involved when other political subdivisions issue debt. I am involved when the Correctional Facility JPA, the Public Building Commission, and the Fairgrounds JPA issue bonds. I am involved in discussions with Bond Counsel, Ameritas, and whichever political subdivisions are issuing the bonds. Each bond issuance includes conversations with bond rating agencies such as Moody's and Standard & Poor's. My conversations include budget information, audit information and overall economic conditions in regard to Lancaster County.

Each bond issuance requires the issuing Agency to provide certain financial information and operating data (continuing disclosure) for the benefit of the owners of the bonds by a certain date on an annual basis. Any material events must also be disclosed to the owners of the bonds. The annual report and material event notices must be filed under the Electronic Municipal Market Access (EMMA) system established by the Municipal Securities Rulemaking Board. I prepare and file all required continuing disclosure reports on EMMA for the County and the Correctional Facility JPA. I prepare information and forward to the City of Lincoln for the PBC filing requirement. I am also now required to prepare and file continuing disclosure documents for the Fairgrounds JPA.

5. Correctional Facility JPA

The JPA was created pursuant to the Joint Public Agency Act and a Joint Public Agency Agreement dated September 9, 2008 between Lancaster County and the City of Lincoln. The Budget & Fiscal office has been responsible for all financial activity since the creation. Duties include:

- Prepare the proposed and adopted budget. File budget with County Clerk and State Auditor's office by September 20.
- Coordinate and prepare information for the JPA Board meetings. Work with Corrections Director to ensure claims brought to the Board are reasonable and allowable.
- Prepare all payment vouchers.
- The JPA audit must be completed and filed with the State Auditor's office by December 31. The Accountant position in the Budget & Fiscal office prepares all adjusting year end journal entries along with the financial statements and footnotes.
- Prepare and file continuing disclosure documents on EMMA by the end of March of each year.

6. Abbott Motocross

The Cooperative Agreement between Lower Platte South NRD, Lancaster County and Abbott Motocross requires the County at the end of each calendar year to conduct an annual audit of all records of the Abbott Motocross Track. I was concerned that Lancaster County would have to pay a CPA firm to conduct an audit so I worked with the Trails Grant Administrator to define what audit meant. I recommended that the Budget & Fiscal office would put together a Statement of Revenues and Expenditures along with doing some testing. The Trails Grant Administrator determined that our work would meet their needs and we have prepared annual statements since calendar year 2011. The annual report must be filed on or before April 30 each year.

7. Cost Allocation Plan / Indirect Cost Rates

The Budget & Fiscal office coordinates the preparation of the County's cost allocation plan which also includes the calculation of indirect cost rates. The cost allocation plan distributes the allowable costs of central service departments to grantee departments or programs. Indirect cost rates are computed to be used for grant applications and the use for the IV-D program.

Estimated indirect cost recovery for FY18 for Title IV-D program:

- Clerk of the District Court - \$26,000
- County Attorney - \$215,000
- District Court Referee - \$53,000

8. Public Building Commission

The Accountant monitors and reviews financial activity of the PBC. We have worked over the last couple of years to get all financial activity in the JDE accounting system. The PBC reimburses the Budget & Fiscal office for the Accountant's time. Allocation for time spent on PBC activity for January through June 2017 was 12.5%. Duties include:

- The PBC audit must be completed and filed with the State Auditor's office by December 31. The Accountant position in the Budget & Fiscal office prepares all adjusting year end journal entries along with the financial statements and footnotes.
- Provides assistance with entering adopted budget into the JDE system. Monitor budget activity throughout the year.
- Works with bond activity to ensure activity is reported correctly in JDE. Makes all bond payments.
- Provides assistance in accounting matters.

9. Railroad Transportation Safety District

The Accountant monitors and reviews financial activity of the RTSD. The RTSD reimburses the Budget & Fiscal office for the Accountant's time. Allocation for time spent on RTSD activity for January through June 2017 was 9%. Duties include:

- Prepare and present financial activity at RTSD meetings.
- Prepare cash flow projections.
- Determine Investment levels.
- Prepare budget for revenues and operating expenditures.
- Prepare a detailed transaction listing which is approved by Chair and Director.
- Prepare and submit documents to audit firm.
- Prepare reports as needed for the RTSD Director.

10. Grant Activity

The Grant Coordinator position was moved from the Human Services department to the Budget & Fiscal office years ago so that we could have the position focus more on the accounting and financial activity of the grants. The position's main function is to maintain accurate accounting of grant revenues and expenditures. The Grant Coordinator is involved with all Human Services grants and other grants on an as needed basis. We do have all grant activity in the county accounting system so we are able to monitor all grant activity. The Grant Coordinator does prepare financial quarterly reports and maintains records of matching funds. The position is also involved with the contract process and ensuring payments are allowable per grant and/or contract.

The Grant Coordinator develops and monitors the grants fund budget. Information is entered into the county's accounting system based on reviewing and analyzing past expenditures and future needs along with discussing information with departments that receive grants.

11. Legislative Process

The Budget & Fiscal office assists with preparation of legislative fiscal notes.

12. Revolving Loan Fund

Lancaster County has a contract with Southeast Nebraska Development District (SEND) to administer the Lancaster County Economic Development Loan Program. The Budget & Fiscal office works with SEND when loans are a possibility. Lancaster County has one outstanding loan and we monitor activity to make sure payments are received on a monthly basis.

The Nebraska Department of Economic Development requires reports to be filed on a semi-annual basis. The Budget & Fiscal office prepares the report with assistance from SEND and files them by the required date.

13. Committees

As the Budget & Fiscal Officer, I sit on three committees - General Assistance Monitoring Committee, Information Services Policy Committee, and the Pension Review Committee.