

FINANCE DEPARTMENT

DIRECTOR OF FINANCE
Brandon Kauffman

ACCOUNTING

CITY TREASURER

BUDGET

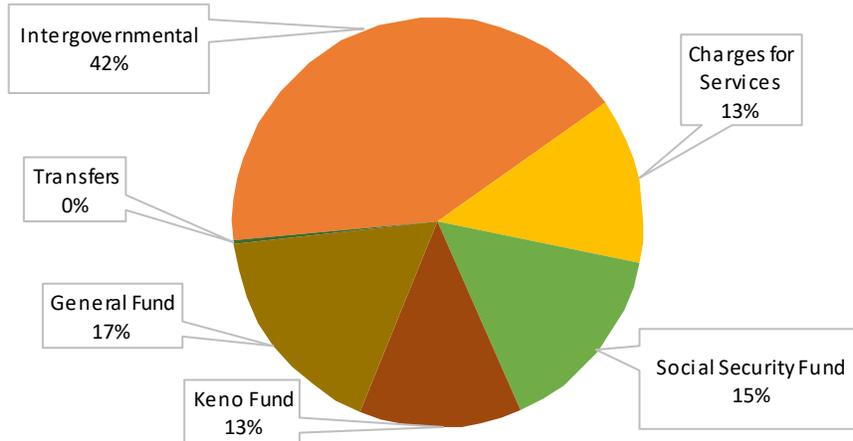
INFORMATION SERVICES

CITY CLERK

PURCHASING

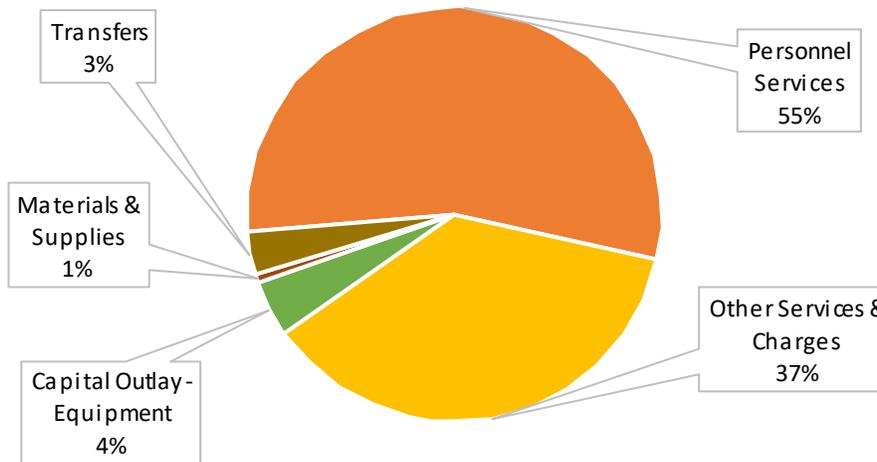
FINANCE DEPARTMENT

Total Funding Sources 2018-19 - All Funds



Total Funding Sources 2018-19 - All Funds		
Intergovernmental	\$	7,562,854
General Fund	\$	3,154,640
Social Security Fund	\$	2,784,728
Keno Fund	\$	2,339,750
Charges for Services	\$	2,399,241
Transfers	\$	43,546
Total	\$	18,284,759

Total Expenditures Budget 2018-19 - All Funds



Total Expenditures Budget 2018-19 - All Funds		
Personnel Services	\$	10,013,427
Other Services & Charges	\$	6,752,247
Capital Outlay - Equipment	\$	802,730
Transfers	\$	591,967
Materials & Supplies	\$	124,388
Total	\$	18,284,759

FINANCE DEPARTMENT

Description

The Finance Department proposed budget is setup to provide services to City and County residents and internal departments that is consistent, reliable, and timely. The Finance Department consists of seven divisions: Accounting, Administration, Budget, Clerk, Information Services, Purchasing, and Treasury. Each of these functions are crucial to the ongoing business of the City and County operations.

Significant Changes

Purchasing

During 2017 the City and County changed copier providers which required a budgetary change in the Copy Services Fund. In previous years .5 of an FTE was dedicated to the Copy Service Fund, which handled the central billing. With the change of the Copy Services Fund, the .5 FTE, which was split between 3 positions will shift back to the General Fund since the new contractor handles central billing. This will shift .4 of an Office Specialist, .05 of the Purchasing Agent and .05 of a Systems Specialist II to the General Fund.

In addition, two positions are added compared to the 2017-2018 budget. Both of these positions were added in the midbiennium as an agreement between the City and County. A Contract Administrator was added to assist in the review and development of contracts for the City, County, Public Building Commission (PBC) and West Haymarket Joint Public Agency (JPA). In addition, a Buyer position was added to assist with the establishment of a purchasing card program for the City, County and PBC. This will be self-supported by revenues generated from the rebates of a P-card program.

Discussions have occurred with the County, PBC and JPA on splits for Purchasing. The current splits in place are 69% City, 29% County and 2% Public Building Commission. New splits have been negotiated based upon the budgets of each entity resulting in a 61% City, 32% County, 5% Public Building Commission, and 2% West Haymarket JPA.

Workforce Innovation and Opportunity Act

The grant reporting function for WIOA will be accomplished by 0.5 FTE Professional/Technical Worker in the Budget Division. 13.81 FTE's were eliminated when the job training program functions were contracted out.

Centralized Payroll

The City of Lincoln is in the process of implementing a new payroll system. This provides the opportunity to increase efficiency by centralizing payroll activities. The second year of this budget reflects a centralized payroll division.

Outcome, Goals and Performance Measures

Below are key performance measures listed for the Finance Department as they relate to the overall performance initiative Taking Charge.

Finance Outcome, Goals and Performance Measures		2016-2017 Actual	2017-2018 Target	2018-2019 Target	2019-2020 Target
Outcome	Accountable Government				
Goal	Efficient & effective application of public resources				
Measure	Maintain a AAA General Obligation Bond Rating	AAA	AAA	AAA	AAA
Outcome	Accountable Government				
Goal	Effectively protect the City's interests				
Measure	Accurately Forecast General Fund revenue within 3.5% of projection	99.14%	96.50%	96.50%	96.50%
Outcome	Accountable Government				
Goal	Efficient & effective application of public resources				
Measure	Maintain positive City sales tax growth	4.37%	3.50%	3.50%	3.75%

FINANCE DEPARTMENT

General Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 9,822,756	\$ -	\$ 9,182,975	\$ 9,001,975
Fees and Fines	\$ 2,963,801	\$ -	\$ 2,983,703	\$ 3,013,081
Intergovernmental	\$ 384,319	\$ -	\$ 485,080	\$ 489,980
Miscellaneous	\$ 48,852	\$ -	\$ 120,190	\$ 122,615
Transfers	\$ 45,324	\$ -	\$ 43,546	\$ 43,546
Charges for Services	\$ 18,272	\$ -	\$ 18,270	\$ 18,270
Total Revenues	\$ 13,283,324	\$ -	\$ 12,833,764	\$ 12,689,467
Personnel Services	\$ 2,415,239	\$ 2,355,526	\$ 2,715,039	\$ 3,083,664
Other Services & Charges	\$ 318,517	\$ 289,630	\$ 374,228	\$ 374,308
Materials & Supplies	\$ 29,797	\$ 39,446	\$ 45,373	\$ 45,373
Capital Outlay - Equipment	\$ 25,207	\$ -	\$ 20,000	\$ 1,000
Total Expenditures	\$ 2,788,760	\$ 2,684,602	\$ 3,154,640	\$ 3,504,345
Social Security Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Taxes	\$ 2,921,400	\$ 2,697,439	\$ 2,507,389	\$ 2,789,875
Balances	\$ -	\$ 241,729	\$ -	\$ -
Transfers	\$ 7,538	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest	\$ 11,096	\$ 6,400	\$ 11,320	\$ 11,540
Total Revenues	\$ 2,940,034	\$ 2,945,568	\$ 2,518,709	\$ 2,801,415
Personnel Services	\$ 2,577,877	\$ 2,772,017	\$ 2,604,473	\$ 2,879,534
Other Services & Charges	\$ 163,529	\$ 173,551	\$ 180,255	\$ 180,600
Total Expenditures	\$ 2,741,406	\$ 2,945,568	\$ 2,784,728	\$ 3,060,134
WIOA Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 948,012	\$ -	\$ 891,516	\$ 891,516
Transfers	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 33,565	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 981,577	\$ -	\$ 891,516	\$ 891,516
Other Services & Charges	\$ 401,578	\$ 220,523	\$ 839,049	\$ 841,563
Personnel Services	\$ 653,150	\$ 707,706	\$ -	\$ -
Transfers	\$ -	\$ 34,532	\$ 49,467	\$ 50,630
Materials & Supplies	\$ 3,591	\$ 4,644	\$ -	\$ -
Capital Outlay - Equipment	\$ 4,442	\$ -	\$ 3,000	\$ -
Total Expenditures	\$ 1,062,761	\$ 967,405	\$ 891,516	\$ 892,193
Copy Services Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Charges for Services	\$ 183,566	\$ -	\$ -	\$ -
Intergovernmental	\$ 159,212	\$ -	\$ -	\$ -
Total Revenues	\$ 342,778	\$ -	\$ -	\$ -
Other Services & Charges	\$ 257,548	\$ 297,358	\$ -	\$ -
Personnel Services	\$ 43,836	\$ 41,095	\$ -	\$ -
Total Expenditures	\$ 301,384	\$ 338,453	\$ -	\$ -

FINANCE DEPARTMENT

Information Services Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Intergovernmental	\$ 5,282,266	\$ -	\$ 6,344,745	\$ 5,867,640
Charges for Services	\$ 3,595,416	\$ -	\$ 2,380,971	\$ 2,430,451
Interest	\$ 16,836	\$ -	\$ -	\$ -
Miscellaneous	\$ 5,963	\$ -	\$ -	\$ -
Taxes	\$ 5	\$ -	\$ -	\$ -
Total Revenues	\$ 8,900,486	\$ -	\$ 8,725,716	\$ 8,298,091
Personnel Services	\$ 4,344,401	\$ 4,602,426	\$ 4,693,915	\$ 4,874,110
Other Services & Charges	\$ 2,724,867	\$ 2,482,319	\$ 3,561,465	\$ 2,968,685
Capital Outlay - Equipment	\$ 1,610,122	\$ 715,759	\$ 779,730	\$ 479,730
Materials & Supplies	\$ 163,706	\$ 79,015	\$ 79,015	\$ 79,015
Debt Service	\$ 292	\$ -	\$ -	\$ -
Total Expenditures	\$ 8,843,388	\$ 7,879,519	\$ 9,114,125	\$ 8,401,540

Keno Fund Budget	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20
Miscellaneous	\$ 4,799,215	\$ -	\$ 2,339,750	\$ 2,433,340
Interest	\$ 30,050	\$ -	\$ -	\$ -
Total Revenues	\$ 4,829,265	\$ -	\$ 2,339,750	\$ 2,433,340
Other Services & Charges	\$ 1,799,552	\$ 1,537,000	\$ 1,797,250	\$ 1,869,140
Transfers	\$ 1,776,375	\$ 1,172,089	\$ 542,500	\$ 564,200
Total Expenditures	\$ 1,799,552	\$ 1,537,000	\$ 1,797,250	\$ 1,869,140

FINANCE PERSONNEL SUMMARY

	<u>FTE'S</u> <u>2017-18</u>	<u>Budget</u> <u>2017-18</u>	<u>Adopted</u> <u>FTE'S</u> <u>2018-19</u>	<u>Adopted</u> <u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>FTE'S</u> <u>2019-20</u>	<u>Adopted</u> <u>Budget</u> <u>2019-20</u>
GENERAL FUND						
ADMINISTRATION	2.00	201,926	2.00	227,158	2.00	234,804
ACCOUNTING	9.20	692,894	11.00	842,273	16.00	1,139,101
BUDGET	4.00	382,020	4.50	385,084	4.50	394,855
CITY CLERK	4.00	238,540	4.00	260,575	4.00	276,221
CITY TREASURER	6.00	407,455	6.00	410,414	6.00	421,278
PURCHASING	6.50	432,691	9.00	589,535	9.00	617,405
TOTAL GENERAL FUND	31.70	2,355,526	36.50	2,715,039	41.50	3,083,664
SOCIAL SECURITY	1.80	2,772,017	0.00	2,604,473	0.00	2,879,534
WIOA FUND	13.81	707,706	0.00	-	0.00	-
INFORMATION SERVICES	38.00	4,602,426	38.00	4,693,915	38.00	4,874,110
COPY SERVICES	0.50	41,095	0.00	-	0.00	-
TOTAL ALL FUNDS	85.81	10,478,770	74.50	7,408,954	79.50	7,957,774

FINANCE DEPARTMENT

POSITION DETAIL

	Class	FTE'S	Budget	Adopted	Adopted	Adopted	Adopted
	Code	<u>2017-18</u>	<u>2017-18</u>	<u>FTE'S</u>	<u>Budget</u>	<u>FTE'S</u>	<u>Budget</u>
				<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>
GENERAL FUND							
EXECUTIVE SECRETARY	E0630	1.00	57,818	1.00	62,903	1.00	64,547
SENIOR OFFICE ASSISTANT	N1032	2.00	74,450	2.00	74,063	2.00	76,610
OFFICE SPECIALIST	N1034	2.60	103,993	3.00	127,387	3.00	131,637
ACCOUNT CLERK II	N1121	2.00	78,835	1.00	41,971	4.00	191,366
ACCOUNT CLERK III	N1122	3.00	151,755	4.00	201,775	6.00	309,735
ACCOUNTANT	A1125	2.00	129,721	2.00	137,591	2.00	138,138
CITY CONTROLLER	W1127	1.00	127,246	1.00	132,849	1.00	132,849
ASSISTANT CITY AUDITOR	A1128	2.00	163,054	2.00	170,726	2.00	170,726
FINANCIAL INFO SYST COORD	A1129	1.00	85,521	1.00	89,548	1.00	89,548
PAYROLL ADMINISTRATOR	E1130		-	1.00	87,325	1.00	87,518
CITY CLERK	M1131	1.00	88,731	1.00	97,310	1.00	100,663
ASSISTANT CITY CLERK	A1132	1.00	59,366	1.00	64,208	1.00	66,763
PAYROLL SPECIALIST	E1133	0.20	12,510	1.00	66,320	1.00	66,320
ASSISTANT CITY TREASURER	A1139	1.00	73,111	1.00	76,609	1.00	77,154
CITY TREASURER	M1140	1.00	127,146	1.00	124,045	1.00	124,045
FINANCE DIRECTOR	D1150	1.00	115,001	1.00	139,381	1.00	139,381
BUDGET & ADM. ANALYST	M1166	2.00	180,330	2.00	155,672	2.00	155,894
GRANTS ADMINISTRATOR	M1168	1.00	89,173	1.00	86,998	1.00	86,998
BUDGET OFFICER	W1169	1.00	97,949	1.00	104,386	1.00	107,122
PURCHASING AGENT	M1310	0.95	90,015	1.00	103,005	1.00	104,865
ASSISTANT PURCHASING AGENT	A1311	2.00	133,140	3.00	203,611	3.00	210,032
BUYER	A1314	1.00	66,469	2.00	122,014	2.00	123,640
SYSTEMS SPECIALIST II	C1514	0.95	62,844	1.00	69,495	1.00	69,495
ADMINISTRATIVE AIDE I	A1631	1.00	58,805	1.00	61,507	1.00	61,507
PROFESSIONAL/TECH WORKER	U4904	0.00		0.50	29,351	0.50	29,351
OVERTIME			2,944		11,814		11,814
PERSONNEL ADJUSTMENT			106,479		54,055		136,826
WORKERS COMPENSATION			19,120		19,120		19,120
TOTAL GENERAL FUND		31.70	2,355,526	36.50	2,715,039	41.50	3,083,663
SOCIAL SECURITY							
PAYROLL ADMINISTRATOR	E1130	1.00	81,168	0.00	-	0.00	-
PAYROLL SPECIALIST	E1133	0.80	50,041	0.00	-	0.00	-
PERSONNEL ADJUSTMENT			10,939		-		-
FRINGE BENEFITS			2,629,869		-		-
TOTAL SOCIAL SECURITY		1.80	2,772,017	0.00	-	0.00	-
WIOA FUND							
OFFICE ASSISTANT	N1030	1.12	34,287	0.00	-	0.00	-
OFFICE SPECIALIST	N1034	1.00	42,011	0.00	-	0.00	-
ADMINISTRATIVE AIDE I	A1631	1.00	58,832	0.00	-	0.00	-
COMM. RESOURCE SPEC.	C2408	3.61	176,047	0.00	-	0.00	-
PROGRAM MANAGER	A2413	1.00	78,394	0.00	-	0.00	-
PROFESSIONAL/TECH WORKER	U4904	0.88	24,480	0.00	-	0.00	-
WIOA TRAINEE	U4970	5.20	100,048	0.00	-	0.00	-
PERSONNEL ADJUSTMENT			32,680				
FRINGE BENEFITS			158,681				
WORKERS COMPENSATION/EAP			2,246				
TOTAL WIOA FUND		13.81	707,706	0.00	-	0.00	-

FINANCE DEPARTMENT

POSITION DETAIL	Class	FTE'S	Budget	Adopted	Adopted	Adopted	Adopted
	Code	2017-18	2017-18	FTE'S	Budget	FTE'S	Budget
				2018-19	2018-19	2019-20	2019-20
INFORMATION SERVICES							
SENIOR OFFICE ASSISTANT	N1032	1.00	41,916	0.00	-	0.00	-
INFO. SERVICES MANAGER	W1450	1.00	131,529	1.00	137,513	1.00	138,657
SYSTEMS COORDINATOR	M1451	1.00	123,617	1.00	121,146	1.00	121,146
OPERATIONS SUPERVISOR	A1460	1.00	70,867	1.00	76,953	1.00	76,953
COMPUTER OPERATOR I	N1463	2.00	92,985	3.00	141,237	3.00	144,833
COMPUTER OPERATOR II	N1464	1.00	57,526	1.00	60,334	1.00	60,334
TECH SUPPORT/OPERAT COORD	M1471	1.00	127,143	1.00	124,042	1.00	124,042
TECHNICAL SUPPORT SPEC II	M1472	3.00	288,668	3.00	293,546	3.00	293,546
SYS ANALYST/PROG II	A1479	6.00	490,721	5.00	422,081	5.00	423,949
SYSTEMS PROJECT SUPERVISO	M1480	2.00	203,499	2.00	211,840	2.00	212,232
SYS SOFTWARE INTEGRATOR	A1481	2.00	186,695	3.00	291,208	3.00	293,363
NETWORK SPECIALIST I	A1484	1.00	51,556	1.00	65,576	1.00	67,706
NETWORK SPECIALIST II	A1485	2.00	152,796	2.00	160,158	2.00	160,622
NETWORK SUPERVISOR	M1486	1.00	110,951	1.00	108,245	1.00	108,245
TECHNOLOGY SUPT SPEC I	C1495	3.00	169,891	3.00	184,371	3.00	189,388
TECHNOLOGY SUPT SPEC II	C1496	8.00	593,318	8.00	623,918	8.00	626,341
GIS PROGRAM MANAGER	M1522	1.00	109,978	1.00	107,296	1.00	107,296
ADMINISTRATIVE AIDE I	A1631	1.00	58,805	1.00	61,507	1.00	61,507
OVERTIME			23,235		53,829		53,829
OTHER PAY			63,884		36,247		36,247
PERSONNEL ADJUSTMENT			247,564		83,358		154,897
WORKERS COMPENSATION			8,909		9,024		8,660
FRINGE BENEFITS			1,196,373		1,320,486		1,410,316
TOTAL INFORMATION SERVICES		38.00	4,602,426	38.00	4,693,915	38.00	4,874,110
COPY SERVICES							
SENIOR OFFICE ASSISTANT	N1032	0.00	-	0.00	-	0.00	-
OFFICE SPECIALIST	N1034	0.40	17,300	0.00	-	0.00	-
PURCHASING AGENT	M1310	0.05	4,738	0.00	-	0.00	-
SYSTEMS SPECIALIST II	C1514	0.05	3,308	0.00	-	0.00	-
PERSONNEL ADJUSTMENT			2,490		-		-
FRINGE BENEFITS			13,259		-		-
TOTAL COPY SERVICES		0.50	41,095	0.00	-	0.00	-
TOTAL ALL FUNDS		85.81	10,478,770	74.50	7,408,953	79.50	7,957,773