

May 24, 2024

TO: City of Lincoln Personnel Board Members

SUBJECT: Personnel Board Meeting
Tuesday, May 28, 2024
12:30 p.m., Council Chambers
County-City Building

NOTE: Special
Date & Time

AGENDA

ITEM 1: Approval of Minutes from the February 15, 2024 meeting.

ITEM 2: Request to create the following classifications:

| <u>CLASS CODE</u> | <u>CLASS TITLE</u> | <u>PAY RANGE</u> |
|-------------------|--------------------|----------------------------------|
| 1117 | Accounting Manager | A17 (\$83,102.24 - \$110,841.12) |
| 1118 | Accountant III | A15 (\$75,391.68 - \$100,553.44) |
| 1119 | Accountant II | A12 (\$65,116.48 - \$86,852.48) |

ITEM 3: Request to change the titles, and revise of the following classifications:

| <u>CLASS CODE</u> | <u>CURRENT CLASS TITLE</u> | <u>NEW CLASS TITLE</u> |
|-------------------|----------------------------|---|
| 0615 | Benefits Specialist | Accommodation and Absence Manager (W01) |
| 1125 | Accountant | Accountant I (A10) |

ITEM 4: Request to change the pay range of the following classifications:

| <u>CLASS CODE</u> | <u>CURRENT CLASS TITLE</u> | <u>CURRENT PAY RANGE</u> | <u>PROPOSED PAY RANGE</u> |
|-------------------|---|----------------------------------|----------------------------------|
| 1128 | Assistant City Controller | A14(\$71,793.28 – \$95,763.20) | A15(\$75,391.68 - \$100,553.44) |
| 1139 | Assistant City Treasurer | A12(\$65,116.48 - \$86,852.48) | A13(\$68,365.44 - \$91,191.36) |
| 1145 | Transportation/Utilities Business Manager | M07(\$101,712.00 - \$138,627.84) | W04(\$106,945.28 - \$155,068.16) |

ITEM 5: Miscellaneous Discussion

PC: City Directors
City Clerk
Union Presidents
Marna Munn
Molly Burton

ACCOMMODATION NOTICE

The City of Lincoln complies with Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973 guidelines. Ensuring the public's access to and participating in public meetings is a priority for the City of Lincoln. In the event you are in need of a reasonable accommodation in order to attend or participate in a public meeting conducted by the City of Lincoln, please contact the Lincoln Commission on Human Rights, at 402-441-7624, or the City Ombudsman at 402-441-7511 as soon as possible before the scheduled meeting date in order to make your request.

ACCOUNTING MANAGER

NATURE OF WORK

This is advanced professional accounting work in the supervisory, administering and preparing complex and comprehensive City-wide financial statements, conducting audits, analyzing financial entries, and/or performing other related professional accounting activities and functions.

Work involves the responsibility for directing and coordinating an assigned division within the Finance department. This position is responsible for the supervising, planning, administering, and preparing the Annual Comprehensive Financial Report. An employee in this classification exercises considerable independence in the performance of duties and receives general guidance from a superior.

EXAMPLES OF WORK PERFORMED

Performs year-end functions such as opening, closing, and adjusting accounts and funds and supervising the accounting of accruals for various revenues and expenditures.

Supervises and reviews financial statistics, schedules, reports and statements to provide data used in city bond sales.

Implements General Accounting Standards Board (GASB) pronouncements and follows General Accepted Accounting Standards (GAAP). Ensures city departments are in compliance with the pronouncements.

Prepares Statement of Net Positions, Statement of Activities, Balance Sheets, and Statement of Revenues and Expenditures and Changes in Fund Balances, GAAP to Budget basis, and entity-wide financial statements for the Annual Comprehensive Financial Report. These statements are on a fund and entity wide basis.

Gathers information for the preparation of financial footnotes and prepares the footnotes for the Annual Comprehensive Financial Report.

Supervises the coordination of the composition, printing, and distribution of the Annual Comprehensive Financial Report.

Administers the coordination of the annual independent audit, providing records and offering explanations of entries and calculations.

Provides information to the Mayor, Finance Director, Budget Office and City Controller as to the most effective uses of general funds, special revenue funds, enterprise funds, and cost reimbursement fees.

Administers the accounting for all city capital/fixed assets.

Supervises accountants working on the Annual Comprehensive Financial Report. Involved with selecting, hiring, assigning, supervising, and evaluating subordinate personnel and ensuring that accounting principles, state statutes, and city ordinances and regulations are observed.

Assists the City Controller in the implementation of financial systems and the setting up and monitoring of the accounting code structure; assists in the creation of reports from the financial system for other departmental uses.

Maintains regular and reliable attendance.

Performs related work as required.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

Extensive knowledge of Generally Accepted Accounting Principles (GAAP).

Extensive knowledge of general laws and administrative policies governing municipal financial practices and procedures.

Extensive knowledge of the principles and practices of fund accounting, auditing, and budgeting in government.

Extensive knowledge of GASB and GASB Pronouncements.

Thorough knowledge of Federal, State, and local laws, Federal regulations, and City policies and procedures.

Thorough knowledge of City department practices, and procedures.

Thorough knowledge of the computer applications utilized by the City.

Ability to manage, coordinate, and evaluate the work of others.

Ability to inform and train operating department personnel on the principles and proper techniques of the City's financial software applications.

Ability to prepare informative financial reports.

Ability to independently analyze complex financial transactions.

Ability to communicate effectively both orally and in writing.

MINIMUM QUALIFICATIONS

Graduation from an accredited four-year college or university with major coursework in accounting and five years of experience in accounting procedures; or any equivalent combination of training and experience that provides the desirable knowledge, abilities, and skills.

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ACCOUNTANT III

NATURE OF WORK

This is advanced professional accounting work preparing complex and comprehensive City-wide financial statements, conducting audits, analyzing financial entries, and/or performing other related professional accounting activities and functions.

Work involves the responsibility for directing and coordinating an assigned division within the Finance department, such as assisting the City Controller in planning, installing, and maintaining financial accounting and auditing systems and preparing the Annual Comprehensive Financial Report. An employee in this classification exercises considerable independence in the performance of duties and receives general guidance from a superior.

EXAMPLES OF WORK PERFORMED

Performs year-end functions such as opening, closing, and adjusting accounts and funds.

Prepares or reviews financial statistics, schedules, reports and statements to provide data used in City bond sales.

Reviews and audits keno activity.

Researches tax implications and processes 1099 reporting.

Implements General Accounting Standards Board (GASB) pronouncements and follows General Accepted Accounting Standards (GAAP).

Prepares Statement of Net Positions, Statement of Activities, Balance Sheets, and Statement of Revenues and Expenditures and Changes in Fund Balances, GAAP to Budget basis, and entity wide financial statements for the Annual Comprehensive Financial Report.

Gathers information for the preparation of financial footnotes and prepares the footnotes for the Annual Comprehensive Financial Report.

Assists in the coordination of the composition, printing, and distribution of the Annual Comprehensive Financial Report.

Assists the coordination of the annual independent audit, providing records and offering explanations of entries and calculations.

Provides information to the Mayor, Finance Director, Budget Office and City Controller as to the most effective uses of general funds, special revenue funds, enterprise funds, and cost reimbursement fees.

Conducts audits over city financial and payroll systems. Performs audits of various departmental records, and internal control procedures and policies; prepares reports on findings.

Reviews and compiles department federal grant records in preparation for city-wide federal grant schedule for the Annual Comprehensive Financial Report and Single Audit on federal funding.

Initiates funds transfers per the Budget resolutions.

Maintains regular and reliable attendance.

Performs related work as required.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

Extensive knowledge of Generally Accepted Accounting Principles (GAAP).

Extensive knowledge of general laws and administrative policies governing municipal financial practices and procedures.

Extensive knowledge of the principles, methods and practices of fund accounting, auditing, and budgeting in government.

Extensive knowledge of Federal, State, and local laws, Federal regulations, and City policies and procedures.

Extensive knowledge of City department practices, and procedures.

Extensive knowledge of the computer applications utilized by the City.

Knowledge of GASB and GASB Pronouncements.

Ability to manage, coordinate, and evaluate the work of others.

Ability to inform and train operating department personnel on the principles and proper techniques of the City's financial software applications.

Ability to prepare informative financial reports.

Ability to independently analyze complex financial transactions.

Ability to communicate effectively both orally and in writing.

MINIMUM QUALIFICATIONS

Graduation from an accredited four-year college or university with major coursework in accounting and four years of experience in accounting procedures; or any equivalent combination of training and experience that provides the desirable knowledge, abilities, and skills.

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ACCOUNTANT II

NATURE OF WORK

This is advanced professional accounting work preparing annual audited financial statements, analyzing financial entries, conducting audits internally or externally, and/or performing other related professional accounting activities and functions.

Work involves the responsibility for directing and coordinating an assigned division within the Lincoln Utilities and Transportation (LTU) or the Finance departments. An employee in this classification exercises considerable independence in the performance of duties and receives general guidance from a superior. Supervision may be exercised over subordinate employees.

EXAMPLES OF WORK PERFORMED

Prepares complex annual audited financial statements, such as Balance Sheets, Income Statements and Cash Flows on department funds, and records for completeness and conformance with acceptable accounting standards.

Reviews work orders and costs; enters additions and retirements from fixed capital; breaks down costs and assigns account numbers, makes entries in varied journals and ledgers.

Performs year-end functions such as opening, closing, and adjusting accounts and projects.

Applies accounting principles and theory to the functions of recording, classifying, examining, and analyzing the data and records of financial transactions within LTU.

Gathers information for the preparation of financial footnotes and prepares the footnotes for LTU Annual Financial Reporting.

Assists in the annual independent audit on LTU funds, providing records and offering explanations of entries and calculations.

Classifies as to fund and account cash receipts and disbursements; posts to and maintains budget control and general account books; load appropriations to capital projects.

Monitors a variety of accounting functions as needed in General Accounting, Enterprise Accounting, Payroll, Procurement, Encumbrance Accounting, Budget, Audit, or Fiscal Management for LTU activities.

Assists in the preparation of the LTU Department or city-wide annual operating and capital budgets.

Develops internal and external audit plans for city programs.

Conducts internal and external audits on city programs. Determines audit findings and recommends solutions to resolve findings.

Audits city tax receipts for proper collections.

Conducts grant subrecipient reviews and/or audits.

Assists in the review of department federal grant records in preparation for city-wide federal grant schedule for the Annual Comprehensive Financial Report and Single Audit on federal funding.

Maintains regular and reliable attendance.

Performs related work as required.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

Considerable knowledge of Generally Accepted Accounting Principles (GAAP) and Governmental GAAP.

Considerable knowledge of general laws and administrative policies governing municipal financial practices and procedures.

Considerable knowledge of the principles and practices of fund accounting and budgeting in government.

Considerable knowledge of Federal, State, and local laws, Federal regulations, and City policies and procedures.

Considerable knowledge of LTU practices, and procedures.

Considerable knowledge of the computer applications utilized by LTU.

Ability to manage, coordinate, and evaluate the work of others.

Ability to prepare informative financial reports.

Ability to independently analyze complex financial transactions.

Ability to develop modifications and improvements in existing account maintenance procedures.

Ability to communicate effectively both orally and in writing.

MINIMUM QUALIFICATIONS

Graduation from an accredited four-year college or university with major coursework in accounting and two years of experience in accounting procedures; or any equivalent combination of training and experience that provides the desirable knowledge, abilities, and skills.

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PS1119

BENEFITS SPECIALIST ACCOMMODATION AND ABSENCE MANAGER

NATURE OF WORK

This is responsible personnel work coordinating the City-County ~~benefit-~~
~~accommodation and leave~~ plans within the Risk Management Division.

~~Work involves managing the administration and process flows for all protected leave, communicating with employees regarding their need for leave or modified work schedules. Work also includes acting as a resource to employees and management on leave of absence policies, procedures and federal and state requirements as well as maintaining complete and accurate records of leave and accommodation requests. Considerable initiative and judgement are applied in all areas within the framework of established departmental policies and rules. Supervision is received from an administrative superior with work being reviewed in the form of accuracy and effectiveness of services provided. Supervision is exercised over team members within the division. Work involves responsibility for coordinating the health, dental, and life insurance plans, pension plans, and FEBA (Flexible Employee Benefits Account) plans and employee leave of absence and accommodation programs for the City and County. Work includes acting as liaison between carriers and employees to handle enrollment and claim problems. Work requires the application of professional knowledge and personal judgment to a variety of technical personnel problems. Considerable initiative and judgment is applied in all areas within the framework of established departmental policies and rules. Provides technical assistance to City and County employees in the area of group benefit plans and leave of absence programs. Work is normally reviewed for completeness and accuracy through evaluation of reports and conferences with a professional or an administrative supervisor.~~

EXAMPLES OF WORK PERFORMED

~~Coordinates City and County group benefit plans including health, dental, and life insurance, long-term disability, pension, deferred compensation, and FEBA; explains plans and benefits to new and current employees; answers questions for employees, carriers, and the general public; acts as liaison between carriers and employees to handle enrollment and claim problems; monitors claims experience for group benefit plans.~~

~~Coordinates open enrollments and participation of new and current employees; schedules and conducts meetings in order to explain coverage and any changes to plans.~~

~~Coordinates modifications to benefit plans resulting from labor negotiations with plan carriers, Data Processing, and employees.~~

~~Assists employees in completing enrollment applications, claim forms, change of coverage forms, etc.; coordinates the data entry of applications and other forms in order to ensure accuracy.~~

~~Keeps current on federally mandated benefit changes; investigates new plan designs; makes recommendations to supervisor, director, and committees regarding modifications.~~

Manages administration and process flows for all protected leave including Family Medical Leave, Workers' Compensation, Protected Family Leave and Disability programs and provides strong expertise as it relates to legislation, education, policy and practice.

Communicates with employees regarding their needs for leave and/or modified work schedules, disability accommodations and returning to work from leave to ensure understanding these benefits and the processes.

~~Acts as a resource to~~ Provides expert guidance to employees and management on leave of absence policies, procedures, and federal and state requirements; as well as to aid in employee and manager's understanding of benefits offered and eligibility requirements through individual and group meetings or training sessions.

~~Assists~~ Collaborates with Human Resources Business Partners to address escalated employee leave matters and provide guidance on complex leave issues.

Maintains complete and accurate records of leave and accommodation requests in accordance with specified legal requirements and documentation of best practices.

Supervises and mentors staff within the division, providing guidance, support, and professional development opportunities.

Performs related work as required.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

Knowledge of relevant federal and state laws governing protected leave such as FMLA, ADA and Workers' Compensation.

Knowledge of the principles and practices of public personnel administration particularly as they relate to ~~benefits~~ protected leave administration.

~~Knowledge of employee benefit programs including pension, health, dental, and life insurance, and long-term disability as related to a government agency.~~

Knowledge of ~~current trends, developments and modern techniques in the field of benefit administration.~~ policies and procedures related to leave administration, ensuring compliance with both legal and internal guidelines.

Ability to assess and evaluate eligibility for various types of leave and accommodations based on legal criteria, department policies, and labor contracts.

Ability to navigate complex leave situations, including overlapping entitlements, intermittent leave, and accommodation requests, finding equitable and legal compliant solutions.

Ability to handle sensitive employee situations related to medical conditions, disabilities or family emergencies with diplomacy and tact.

Ability to make professional and administrative decisions within the framework of overall department policy.

Ability to present ideas clearly and concisely both orally and in writing.

Ability to establish and maintain effective working relationships with co-workers, City-County officials, employees, representatives of other agencies, and the general public.

~~Ability to interpret and explain group benefit plans and the type of coverages available.~~

MINIMUM QUALIFICATIONS

Graduation from an accredited four-year college or university with major coursework in human resources, public or business administration, ~~personnel management~~finance, or related field and ~~two~~four years of experience in ~~group benefit~~ or leave of absence administration; or any equivalent combination of training and experience that provides the desirable knowledge, abilities, and skills.

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ACCOUNTANT I

NATURE OF WORK

This is professional accounting work in the maintenance, review, and analysis of fiscal records.

Work involves responsibility for independently maintaining ~~a complete set of~~ accounting records, collecting and recording detailed municipal fiscal records, ~~preparing and analyzing fiscal reports; and reviewing and reporting on internal controls of various City departments.~~ An employee in this class may assist higher level employees with more complex accounting and/or auditing functions. Work requires independent judgment on technical accounting ~~and/or auditing~~ problems, but classifications and procedures are determined by departmental regulations or legal requirements. Work is reviewed by an administrative superior for adherence to overall standards of performance, and is subject to periodic audit. Supervision may be exercised over subordinate employees.

EXAMPLES OF WORK PERFORMED

~~Reviews work orders and costs; enters additions and retirements from fixed capital; breaks down costs and assigns account numbers, makes entries in varied journals and ledgers.~~

Maintains records of federal/state grant funds allocated to a city department.~~various departments; audits records of departments receiving federal funds.~~

Maintains accounting records for city departments.

Compiles and calculates data in the preparation of departmental~~fiscal~~ reports; prepares monthly, quarterly and annual reporting.

~~Classifies as to fund and account all cash receipts and disbursements; posts to and maintains budget control and general account books; prepares trial balance, monthly and annual statements.~~

Coordinates or assists in departmental budget preparation and maintains fiscal records of budgetary expenditures.

Assists with contract administration within the department.

Assists in establishing, implementing, and monitoring internal account control procedures.

~~Maintains a set of detailed account books on equipment, materials, and other cost accounts in accordance with predetermined breakdowns; balances accounts, and reconciles account books to general books; makes opening, adjusting and~~

closing entries.

Maintains fixed asset records for department records; assists the Finance department with accounting of fixed asset records for entity wide accounting.

May supervise accounts payable and accounts receivable staff.

Gathers information for the preparation of financial footnotes and prepares the footnotes for Annual Financial Report.

Assist in a variety of accounting functions as needed in General Accounting, Enterprise Accounting, Payroll, Procurement, Encumbrance Accounting, Budget, Audit, or Fiscal Management for city activities.

~~Performs audits of various departmental records, and internal control procedures and policies; prepares reports on findings.~~

~~May participate in departmental budget preparation and maintain fiscal records of budgetary expenditures.~~

Maintains regular and reliable attendance.

Performs related work as required.

DESIRABLE KNOWLEDGE, ABILITIES, AND SKILLS

~~Considerable k~~Considerable knowledge of professional or governmental accounting principles and procedures.

~~Considerable knowledge of professional auditing principles and procedures.~~

~~Knowledge of governmental accounting procedures.~~

Knowledge of modern office practices, procedures, equipment and standard clerical techniques.

Ability to apply professional accounting principles to the maintenance of fiscal and accounting records.

~~Ability to perform audits in an independent manner under the direction of an administrative superior.~~

~~Ability to prepare reports containing audit results and recommendations on improvements to internal control procedures.~~

Ability to maintain a variety of accounting records and reports.

Ability to compile, calculate, and analyze data necessary for the completion of fiscal reports.

Ability to perform detailed work involving written or numerical data, and to make arithmetic calculations rapidly and accurately.

~~Ability to develop modifications and improvements in existing account-maintenance procedures.~~

Ability to communicate effectively both orally and in writing.

MINIMUM QUALIFICATIONS

Graduation from an accredited four-year college or university with major coursework in accounting or business and six months of experience in accounting procedures; or any equivalent combination of training and experience that provides the desirable knowledge, abilities, and skills.

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