

Municipal Budget Notes – FY17 and FY18

1-10 Administrative Services

The Administrative Services budget consists of operating expenses related to the Finance and Insurance/Risk Management Divisions as well as the City Clerk's Office. Additionally, 25% of the cost of the Administrative Services budget is funded by the Sewer Fund.

Budget Line Item

101 Full Time Salaries

Salaries for the positions noted above are included in this line item.

FY17 - A 3% base factor is included for potential salary increases. In order to get all employees on a common salary increase date (October 1) in conjunction with the new performance evaluation system, everyone will receive a base factor increase in October 2016.

FY18 – While a 3.75% increase for salaries is shown, during budget preparation next year we will have data from performance reviews and will be able to budget actual increase percentages.

102 Part Time Salaries

FY17 - A 3% base factor is included for potential salary increases. In order to get all employees on a common salary increase date (October 1) in conjunction with the new performance evaluation system, everyone will receive a base factor increase in October 2016.

FY18 – While a 3.75% increase for salaries is shown, during budget preparation next year we will have data from performance reviews and will be able to budget actual increase percentages.

103 Overtime

No increase in funding is requested.

104 FICA

This is a mandatory withholding match that is a fixed percentage of salaries. The line item has been increased in proportion to the proposed salary increases.

105 Insurance

This line item funds the City's portion of health, dental, life and disability insurance for employees. In an effort to keep health insurance rates at a manageable level, the City takes on a portion of the liability by funding a portion of the deductible, which results in lower premiums. Actual savings, if any, will depend on plan usage during a given year.

FY17 - A potential 6% increase in insurance premiums is included, but the new funding mechanism has shown good results to date and will hopefully help us better keep insurance costs under control.

FY18 – A potential 6% increase in insurance premiums is included for planning purposes, however our insurance program is reviewed annually and any necessary adjustments will be made.

- 107 Civilian Pension**
This line item funds the City's portion of employee pension contributions.
- 108 Civilian Pension**
This line item funds the City's portion of employee pension contributions for the Director of Administrative Services.
- 201 Office Supplies**
This line item funds the administrative services share of the postage meter lease and supplies, the monthly charges for the copy machines, cartridges and toners for the printers, and other miscellaneous office supplies.
- 202 Books/Periodicals**
This line item funds the purchase of books and periodicals.
- 203 Food Supplies**
This line item funds the purchase of food supplies.
- 204 Wearing Apparel**
No funding requested in this line item.
- 301 Postage**
This line item includes funding for the administrative services portion of the newsletter postage and other postage costs.
- 302 Telephone**
This line item includes funding for telephone services for administrative services personnel.
- 303 Professional Services – Other**
No funding is requested in this line item.
- 304 Utilities**
This line item funds a portion of utility costs for the City Hall facility. Utility costs are being split 50/50 with Administration.
- FY17 - Increases were based on recommendations from the three utility service providers, Black Hills 0%, OPPD 4%, and MUD 3.5%.
- FY18 – Increases were based on the same percentages as FY17 with the exception of Black Hills; a 2% increase was calculated for that utility.
- 307 Car Allowance**
This line item funds car allowances for the Director of Administrative Services and City Clerk.

308

Legal Ads

This line item funds any legal advertising for Administrative Services.

309

Printing

This line item funds part of City Hall's portion of printing the CityWise newsletter as well as other miscellaneous printing costs.

310

Dues/Subscriptions

Administrative Services professional memberships and subscriptions for the Director of Administrative Services, City Clerk and Finance Director are included in this line item.

311

Travel Expenses

This line item funds all authorized trips and the expenses related to meals, lodging, transportation and miscellaneous incidental costs.

FY17 - Funding is included for most Administrative Services department heads to attend their respective national conferences, and two employees to attend the League of Nebraska Municipalities (LNM) Midwinter Conference, one employee to attend the LNM Accounting and Finance Conference. Several other in-state conferences and various MAPA, SCEDC, etc. events are also funded in this line item.

FY18 - Funding is included for most Administrative Services department heads to attend their respective national conferences, and two employees to attend the League of Nebraska Municipalities (LNM) Midwinter Conference, one employee to attend the LNM Accounting and Finance Conference. Several other in-state conferences and various MAPA, SCEDC, etc. events are also funded in this line item.

313

Training

This line item includes funding for all registration fees associated with conferences, training, and seminars.

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314

Other Contractual Services

This line item includes funding for special projects and/or grant writing work, copy machine leases, code book updates, and any other contractual services.

- 320 Professional Services – Audit**
This line item contains funding for the City's annual financial audit.
- 321 Professional Services – Legal**
Funding requested at same level as last year.
- 505 Other Charges**
This line item funds other miscellaneous Administrative Services expenses.
- 510 County Treasurer Fees**
These fees are charged as a percentage of the tax collections made by the Sarpy County Treasurer.

Fund	Department	Dept Name	Pay Rang	Position/Job Title	FT/PT/Seasonal	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Narrative
				Director of Administrative Services								
01	10	Adm Serv	215	Services	FT	1	1	1	1	1	1	
01	10	Adm Serv	205	City Clerk	FT	1	1	1	1	1	1	
01	10	Adm Serv	205	Finance Director	FT	1	1	1	1	1	1	
01	10	Adm Serv	130	Accounting Clerk	FT	1	1	1	1	1	1	
01	10	Adm Serv	145	Accountants	2 PT	1	1	1	1	1	1	
				Secretary- Receptionist								Add 1 PT for coverage with departure of Permit Tech
01	10	Adm Serv	120	Receptionist	2 PT	1	1	1	1	1	1	
01	10	Adm Serv	115	Clerical Assistant	PT	0	0	0	0	0	0	Vacant
01	10	Adm Serv	130	Administrative Assistant	FT	1	1	1	1	1	1	Re-classify due to additional duties
				Total		7	7	7	7	7	7	

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
562	10-ADMINISTRATIVE SERVICES									
563		PERSONNEL SERVICES								
564	101	Salaries - Full-Time	302,346	320,664	332,944	283,243	291,364	292,444	293,564	294,727
565	102	Salaries - Part-Time		39,463	14,957	54,756	56,810	58,940	61,151	63,444
566	103	Overtime Salaries	733	790	790	817	847	878	911	946
567	104	FICA	22,664	27,610	26,675	25,919	26,701	26,950	27,205	27,472
568	105	Insurance Charges	21,194	27,592	26,905	32,516	34,467	36,535	38,727	41,051
570	107	Pension	13,617	14,503	15,313	12,092	12,384	12,449	12,516	12,586
571	108	Pension/ICMA	4,900	5,582	5,609	5,777	5,948	5,948	5,948	5,948
574		Total Personnel Services	365,454	436,204	423,192	415,120	428,521	434,144	440,022	446,174
575										
576		COMMODITIES								
578	201	Office Supplies	7,233	6,075	6,075	6,200	6,324	6,450	6,579	6,711
579	202	Books and Periodicals		397	397	397	405	413	421	429
580	203	Food Supplies		23		23	23	23	23	23
584		Total Commodities	7,233	6,495	6,472	6,620	6,752	6,886	7,023	7,163
585										
586		CONTRACTUAL SERVICES								
587	301	Postage	2,209	3,214	3,214	3,225	3,290	3,356	3,423	3,491
588	302	Telephone	1,924	2,723	2,723	2,775	2,831	2,888	2,946	3,005
589	303	Professional Services-Other	41,945	563	200					
590	304	Utilities	10,542	10,424	10,424	10,650	10,863	11,080	11,302	11,528
593	307	Car Allowance	1,980	1,800	1,980	1,980	1,980	1,980	1,980	1,980
594	308	Legal Advertising	281	375	200	375	383	391	399	407
595	309	Printing	138	161	1,050	1,050	1,071	1,092	1,114	1,136
596	310	Dues and Subscriptions	1,265	1,575	1,575	2,055	2,096	2,138	2,181	2,225
597	311	Travel	2,482	5,795	5,795	6,494	6,620	6,752	6,887	7,025
598	313	Training	2,238	6,354	6,354	7,769	7,656	7,809	7,965	8,124
599	314	Other Contractual Services	551	2,505	2,505	2,569	2,620	2,672	2,725	2,780
600	320	Prof Services-Auditing	42,555	40,000	40,000	51,720	54,306	57,021	59,872	62,866
601	321	Professional Services-Legal	8,150	8,036	2,000	8,036	8,197	8,361	8,528	8,699
602		Total Contractual Services	116,260	83,525	78,020	98,698	101,913	105,540	109,322	113,266
603										
610		OTHER CHARGES								
613	505	Other Charges	-3,072	3,750	3,750	3,750	3,825	3,902	3,980	4,060
615	510	County Treasurer Fee	62,901	61,000	73,000	75,000	76,500	78,030	79,591	81,183
618		Total Other Charges	59,829	64,750	76,750	78,750	80,325	81,932	83,571	85,243
619										
627		TOTAL	548,776	590,974	584,434	599,188	617,511	628,502	639,938	651,846
628	*Twenty-five percent of the Administration Fund is allocated to Sewer Fund 02-41.									

	A	B	BM	BN	BO	BQ	BS	BT	BU	BV
2			FY15	FY16	FY16	FY17	FY18	FY19	FY20	FY21
3			Actual	Budget	YE Estimate	Recommended	Recommended	Projected	Projected	Projected
629										
630		Expenditure % Change	353%	8%	-1%	1%	3%	2%	2%	2%
631		Personnel Services	230%	19%	-3%	-5%	3%	1%	1%	1%
632		Commodities	301%	-10%		2%	2%	2%	2%	2%
633		Contractual Services	1317%	-28%	-7%	18%	3%	4%	4%	4%
635		Other Charges	21127%	8%	19%	22%	2%	2%	2%	2%
637										
638				Budget to Actual	Estimate to Budget	Recom to Budget	Recomm to Recomm	Budget to Budget	Budget to Budget	Budget to Budget
639		\$ Amount Change	387,048	42,198	-6,540	8,214	18,323	10,991	11,436	11,908
640		Personnel Services	250,071	70,750	-13,012	-21,084	13,401	5,623	5,878	6,152
641		Commodities	5,205	-738	-23	125	132	134	137	140
642		Contractual Services	92,984	-32,735	-5,505	15,173	3,215	3,627	3,782	3,944
644		Other Charges	38,788	4,921	12,000	14,000	1,575	1,607	1,639	1,672
645										
646					0	0	0			
647										