

**Form Number 500**

**Agency Adjustment Summary**

State of Nebraska - Administrative Services - Budget Division

	PAGE NUMBER 1
	CODE & DESCRIPTION
AGENCY	10 Auditor of Public Accounts

EXPENDITURE ACCOUNT	ADJUSTMENTS	
	2007-2008	2008-2009
Permanent F.T.E. Positions		
511100 Permanent Salaries - Wages		
511200 Temporary Salaries - Wages		
511600 Per Diem Payments		
511900 Supplemental (One-time payments)		
All Other Salaries		
<b>Sub-Total Salaries</b>	0	0
515100 Retirement Plans Expense		
515200 OASDI Expense		
515400 Life and Accident Insurance Expense		
515500 Health Insurance Expense	700	775
All Other Personal Services		
<b>Sub-Total Benefits</b>	700	775
510000 Personal Services	700	775
520000 Operating Expenses		
570000 Travel Expenses		
580000 Capital Outlay		
590000 Government Aid		
<b>Total Expense</b>	700	775
Means of Financing		
General Fund	700	775
Cash Fund		
Federal Fund		
Revolving Fund		
<b>Total Funding</b>	700	775

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

# Program Adjustment Narrative

State of Nebraska – Administrative Services – Budget Division

	CODE	DESCRIPTION
AGENCY	010	Auditor of Public Accounts
PROGRAM	010	Salary-State Auditor
REQUEST	1	Insurance Increase Request

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

This request is specific to Auditor Foley's Salary Program and the Insurance increase of \$700 for FY2008 and \$775 for FY2009. The only items in this program are for Auditor Foley's Salary and related personnel services cost as below.

- 511100 Permanent Salaries - Wages
- 515100 Retirement Plans Expense
- 515200 OASDI Expense
- 515400 Life and Accident Insurance Expense
- 515500 Health Insurance Expense

The insurance increase originally provided was not sufficient to cover the amount as now identified. Auditor Foley chooses family coverage thus total health insurance cost for FY2008 will be \$14,427.60. (6 months at \$1,117.82 and 6 months at \$1,286.78.) The amount for FY2009 was increased the same percent as previous appropriated 10.7% to \$15,969.00.

If this is not funded, the Auditor's Salary program will not be sufficient to cover his health insurance costs.

State Statues 84-721 establishes the Salary for the Auditor of Public Accounts.

# Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

CODE & DESCRIPTION

AGENCY	10 Auditor of Public Accounts
PROGRAM	10 Salary-State Auditor
REQUEST	1 Insurance Request

EXPENDITURE ACCOUNT	APPROPRIATIONS		ADJUSTMENTS	
	2007-2008	2008-2009	2007-2008	2008-2009
Permanent F.T.E. Positions				
511100 Permanent Salaries - Wages	85,000	85,000		
511200 Temporary Salaries - Wages				
511600 Per Diem Payments				
511900 Supplemental (One-time payments)				
All Other Salaries				
<b>Sub-Total Salaries</b>	<b>85,000</b>	<b>85,000</b>	<b>0</b>	<b>0</b>
515100 Retirement Plans Expense	6,385	6,385		
515200 OASDI Expense	6,202	6,202		
515400 Life and Accident Insurance Expense	20	20		
515500 Health Insurance Expense	13,728	15,194	700	775
All Other Personal Services				
<b>Sub-Total Benefits</b>	<b>26,335</b>	<b>27,801</b>	<b>700</b>	<b>775</b>
510000 Personal Services	111,335	112,801	700	775
520000 Operating Expenses				
570000 Travel Expenses				
580000 Capital Outlay				
590000 Government Aid				
<b>Total Expense</b>	<b>111,335</b>	<b>112,801</b>	<b>700</b>	<b>775</b>
Means of Financing				
General Fund	111,335	112,801	700	775
Cash Fund				
Federal Fund				
Revolving Fund				
<b>Total Funding</b>	<b>111,335</b>	<b>112,801</b>	<b>700</b>	<b>775</b>

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.