



PROPOSED BUDGET INFORMATION

FY2017-18

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2017-18

The Lancaster County Board's proposed budget was completed using the property tax rate of 26.63 cents along with a projection of a 8% increase in valuation. The County Board took action on August 10, 2017 to publish the notice of budget hearing with a tax request that would support a levy of 26.83 cents with a 8% valuation increase. The additional \$509,000 would be placed in the Contingency Fund. The County Board will no longer use a portion of the Railroad Transportation Safety District's tax rate. The actual valuation increase was 8.70% which would generate an additional \$438,576. Discussion will be held at the budget hearing to determine any changes deemed necessary.

Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget. The general fund also receives a substantial amount of inheritance tax. Inheritance tax is deposited in the general fund and is utilized to decrease the amount of property tax required. Lancaster County received \$5,727,677 in inheritance tax for fiscal year 2016-17. If it were not for the use of inheritance tax, an additional 2.4 cents would have been needed in property tax in order to maintain the current level of services that are both mandated under state law and that our county taxpayers deserve and expect.

The County Board appreciates the cooperation of the elected officials and appointed department heads in arriving at this year's budget. They also thank all county employees for their assistance in providing the necessary services within the budget restraints.

- **Budget of Expenditures:** The total proposed budget of expenditures is \$184,767,009 which is a 3.07% decrease in comparison to the 2016-17 adopted budget.
- **Property Taxes:** The total amount of property taxes for the proposed budget is \$67,801,633.
- **Valuation:** The County's valuation is \$25,434,293,250 which reflects a 8.70% increase.
- **Fund Balances:** Fund Balances at July 1, 2017, were \$42,008,553 compared to \$39,062,442 at July 1, 2016. This results in an increase of \$2,946,111. The General Fund balance increased by \$1,199,594. The excess fund balance is being applied to offset increased expenditures in the General Fund.

General Fund Budget – The total budget of expenditures increased by \$2,710,853 in comparison to the 2016-17 adopted budget which results in a 2.43% increase. Property tax for the general fund will increase by \$3,384,233. Revenues have decreased at the Youth Services Center by approximately \$500,000 and there will not be a \$550,000 transfer from the Keno Fund for property tax relief due to the money being applied to the East Beltway Project.

- **General Government:** The transfer amounts to the Bridge & Special Road Fund and the Highway Fund will be \$10,461,179, which is an increase of \$1,000,000. The transfer amount to the Crisis Center will increase by \$200,000 due to timing of collecting Medicaid reimbursements and to the Workers Compensation Fund by \$100,000 due to prior year activity and ending fund balance.

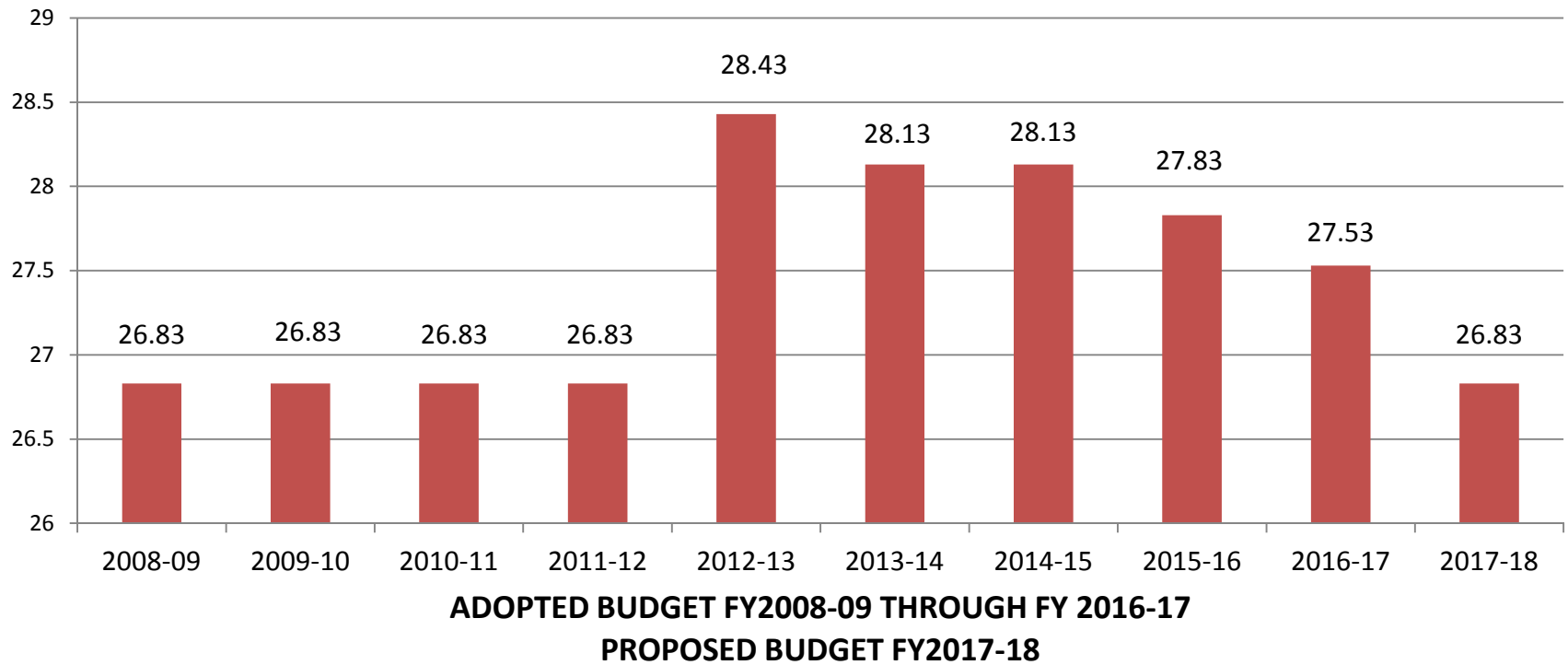
- **Payroll Costs:** The increase to the General Fund associated with payroll costs is \$2,336,556, which results in a 3.22% increase. Health insurance costs for the majority of county employees increased by 4%.
- **Corrections:** The Corrections budget has increased by \$1,106,334 due to salary and health insurance increases, an additional five correctional officers will be hired, and an increase in the food contract due to the number of inmates.
- **Legal Services:** Costs for legal services have increased by \$193,000 in County Court and \$235,000 in District Court due to case load and conflicts in the Public Defender's office. The County Board also approved a request for an additional felony attorney in the Public Defender's office. Discussions are also being held with Legal Aid of Nebraska in regard to the contract which appoints them as legal representation of indigent parents and juveniles. Discussions are in regard to the amount Legal Aid spends versus the amount received from Lancaster County. The difference is approximately \$224,000.
- **Joint Budget Committee:** The County Board approved an additional \$200,000 in funding.

Specific Budgets

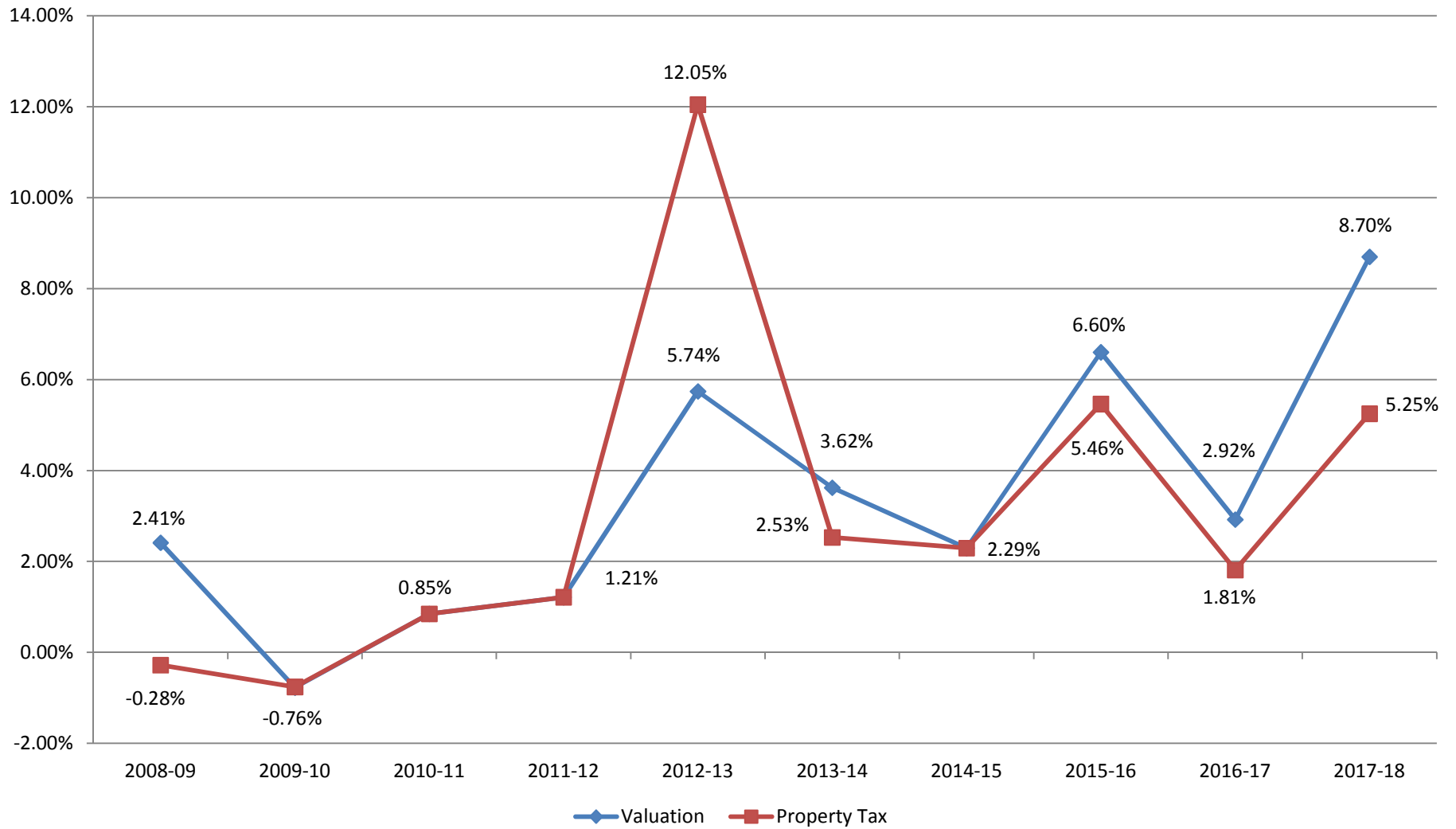
- **Bridge & Special Road Fund and Highway Fund:** There has been an increase in funding from the General Fund in the amount of \$1 million. Budgets have decreased this year due to how sinking funds will be handled. Sinking funds will now be shown as cash reserve and no longer as budgeted expenditures. Expenditures had been over inflated when sinking funds were not spent. The cash reserve in the Bridge & Special Road Fund will be \$4,055,898 and \$1,000,000 in the Highway Fund.

- **Keno Fund:** An additional \$1,000,000 will be allocated to the East Beltway Project.
- **Building Fund:** There is a \$1 million transfer from the General Fund to cover building costs of the Emergency Operations Center. Trabert Hall will be sold to cover costs but due to timing, the transfer will need to be made. The General Fund will be reimbursed after the sale.
- **Mental Health Fund:** The transfer amount to the Crisis Center will increase by \$200,000 because of reimbursement issues related to Heritage Health, the new Medicaid Managed Care Program.

**LANCASTER COUNTY
Tax Levies
Cents per \$100 of Valuation**



% Increase in Valuation vs Property Tax (Proposed 2017-18)

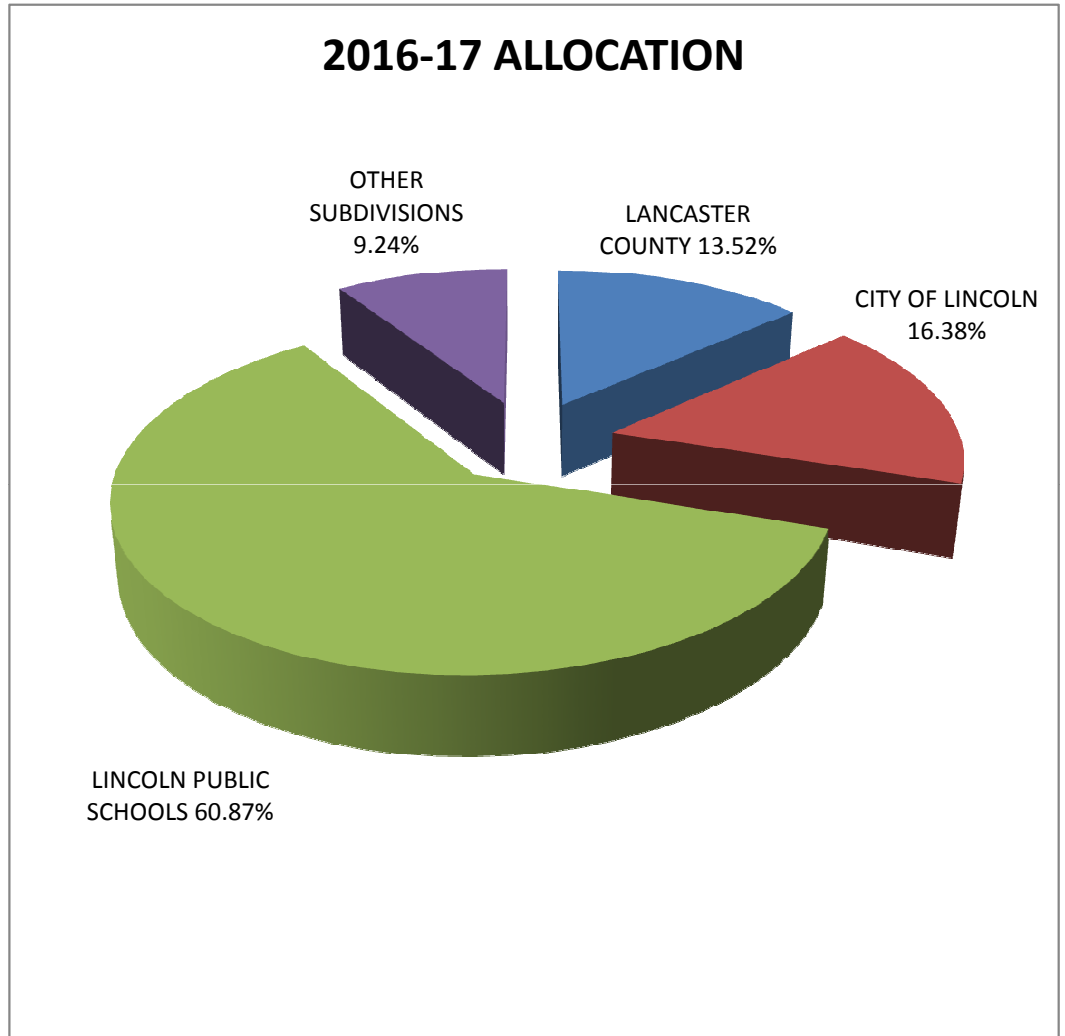


LANCASTER COUNTY
2016-2017 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.036758 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

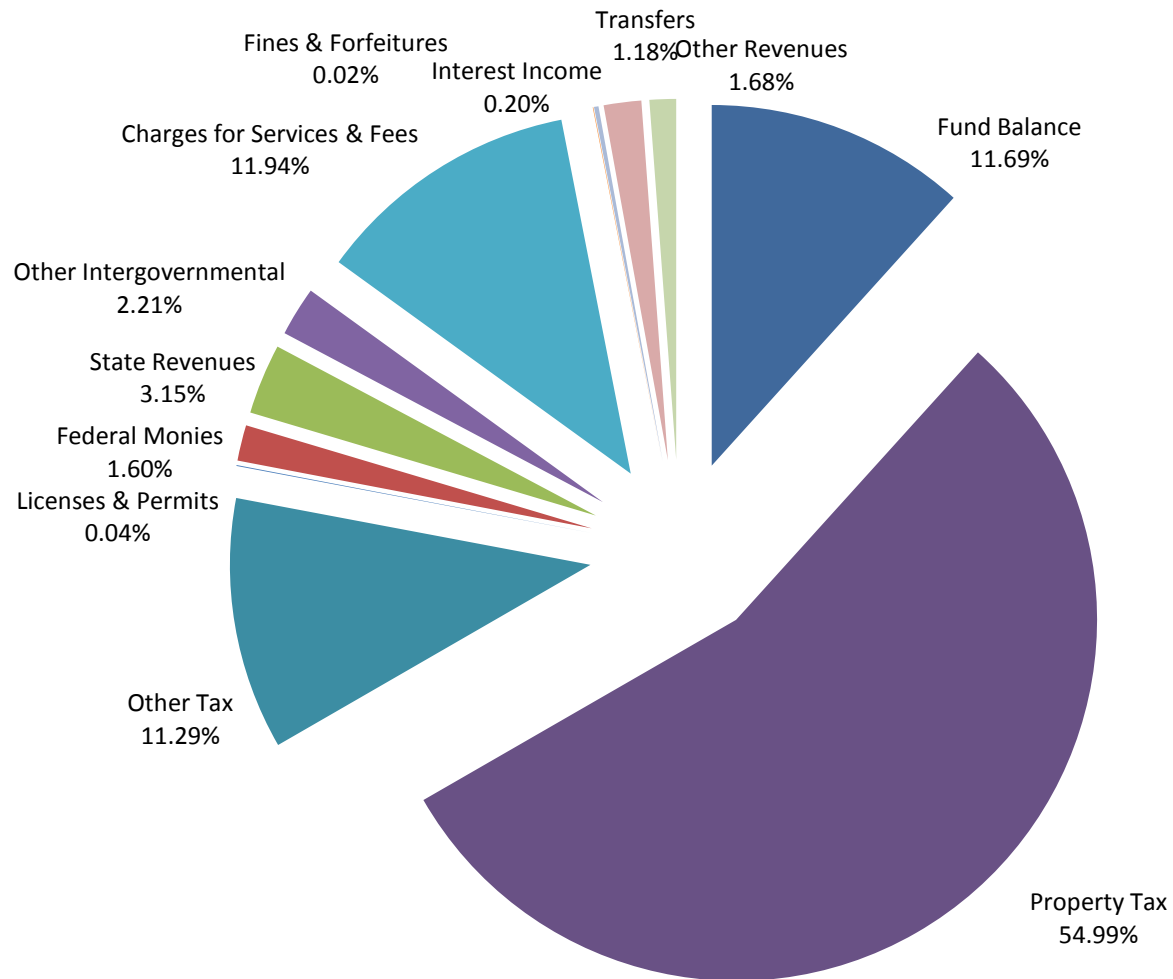
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.275300	LANCASTER COUNTY	13.52%
0.333660	CITY OF LINCOLN	16.38%
1.239691	LINCOLN PUBLIC SCHOOLS	60.87%
0.188107	OTHER SUBDIVISIONS	9.24%

OTHER SUBDIVISIONS

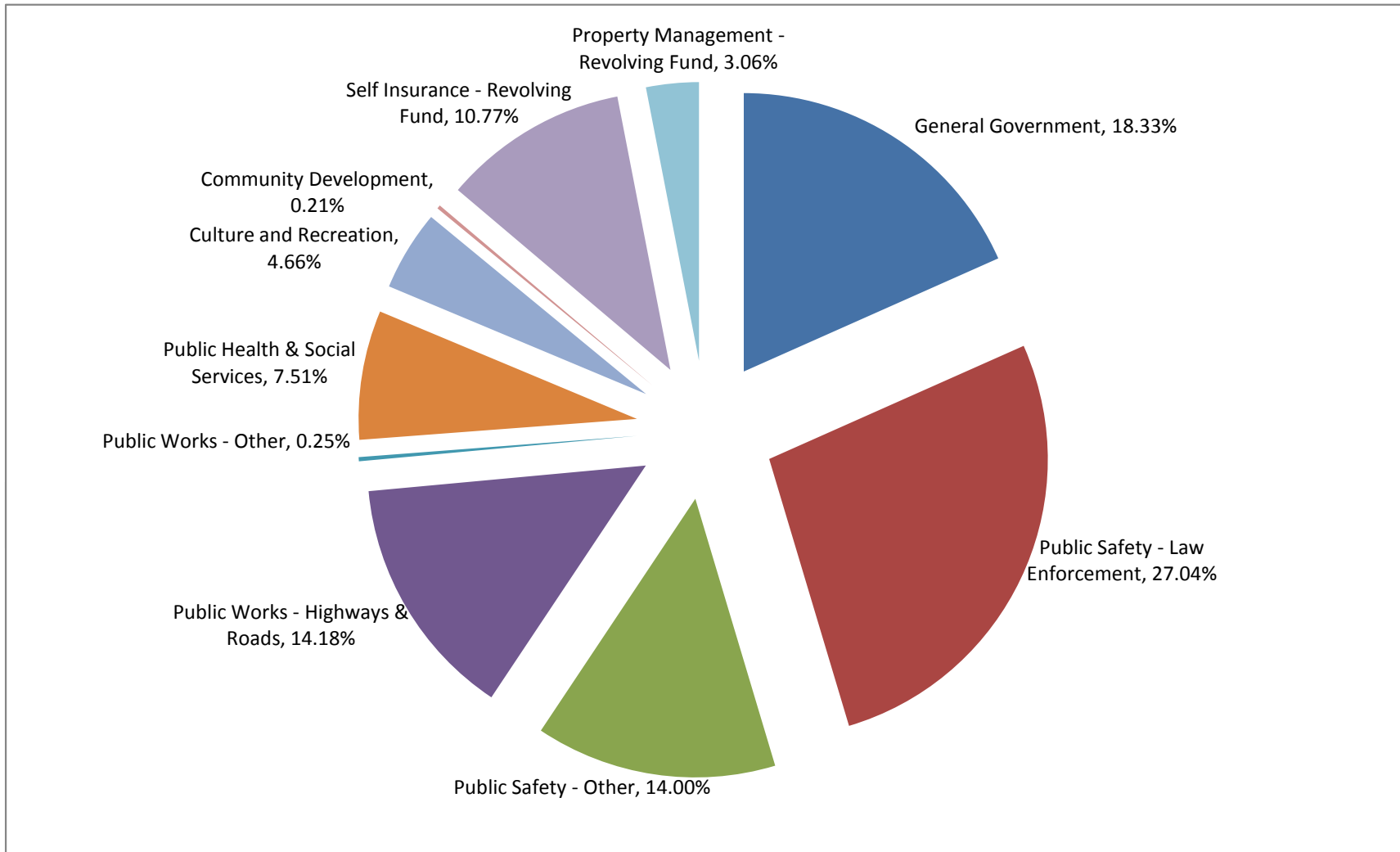
0.001479	Agricultural Society
0.003042	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.033542	Lower Platte South NRD
0.017000	Public Building Commission
0.019000	Railroad Transportation Safety District
0.075200	Southeast Community College
0.023844	Lancaster County Correctional Facility JPA



**2017-18 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION (2017-18)



LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL	FY17 BUDGET		ACTUAL	FY18 BUDGET	
		OBLIGATIONS	ADOPTED	AMENDED	OBLIGATIONS	PROPOSED	REVISED
		<u>FY16</u>	<u>ADOPTED</u>	<u>AMENDED</u>	<u>FY17</u>	<u>PROPOSED</u>	<u>REVISED</u>
11	GENERAL	102,948,759	108,200,112	111,385,112	106,909,236	113,586,965	114,095,965
12	WORKERS COMPENSATION LOSS	806,343	1,385,554	1,385,554	1,203,007	1,169,007	1,169,007
13	OTHER SELF INSURANCE LOSS	320,556	2,154,439	2,154,439	322,612	2,316,920	2,316,920
14	GROUP SELF INSURANCE	10,631,501	14,912,549	14,912,549	9,861,010	16,410,285	16,410,285
18	VISITORS IMPROVEMENT	1,575,721	3,557,111	3,557,111	1,815,128	3,620,840	3,620,840
19	VISITORS PROMOTION	1,477,500	2,701,162	2,701,162	1,700,000	2,880,019	2,880,019
20	COUNTY RURAL LIBRARY	792,779	777,270	777,270	776,770	798,971	798,971
21	BRIDGE & SPECIAL ROAD	8,341,611	14,054,159	14,054,159	9,469,022	6,282,183	6,282,183
22	HIGHWAY	11,368,159	15,420,789	15,420,789	13,302,754	14,093,804	14,093,804
26	VETERANS AID	3,751	15,344	15,344	4,977	10,367	10,367
27	GRANTS	2,953,600	8,634,609	8,634,609	4,503,484	7,368,025	7,368,025
28	KENO	1,332,430	2,369,249	2,369,249	634,029	2,961,357	2,961,357
30	ECONOMIC DEVELOPMENT	1,093	372,053	372,053	1,993	385,976	385,976
41	DEBT SERVICE	591,239	709,326	709,326	709,199	-	-
51	BUILDING	148,185	1,725,182	1,725,182	1,258,177	2,253,990	2,253,990
52	JAIL SAVINGS FUND	33,789	822,180	822,180	59,284	783,962	783,962
63	MENTAL HEALTH	3,057,636	3,157,117	3,157,117	3,030,419	3,224,049	3,224,049
64	WEED CONTROL	375,851	412,946	412,946	391,509	459,646	459,646
65	COUNTY/CITY PROPERTY MGMT	3,528,906	3,964,854	3,964,854	3,680,733	4,250,220	4,250,220
66	PROPERTY MANAGEMENT	1,477,361	1,207,040	1,407,040	1,342,687	802,852	802,852
67	CITY BUILDING MAINTENANCE	323,875	674,459	674,459	379,388	598,571	598,571
	Memorandum Total	<u>152,090,644</u>	<u>187,227,504</u>	<u>190,612,504</u>	<u>161,355,420</u>	<u>184,258,009</u>	<u>184,767,009</u>

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL	FY17 BUDGET		ACTUAL	FY18 BUDGET	
	EXPENSE	ADOPTED	REVISED	EXPENSE	PROPOSED	REVISED
	FY16			FY17		
601 BOARD OF COMMISSIONERS	289,651	289,947	289,947	289,121	287,830	287,830
602 COUNTY CLERK	986,901	1,108,875	1,108,875	1,105,874	1,193,965	1,193,965
603 COUNTY TREASURER	3,231,261	3,621,459	3,621,459	3,355,871	3,712,540	3,712,540
605 ASSESSOR/REGISTER OF DEEDS	3,999,712	4,178,476	4,178,476	4,146,330	4,260,131	4,260,131
606 ROD TECHNOLOGY	212,529	301,793	301,793	209,162	344,876	344,876
607 ELECTION COMMISSIONER	1,085,223	1,543,759	1,543,759	1,520,960	1,137,220	1,137,220
610 INFORMATION SERVICES	999,199	868,006	868,006	579,902	889,115	889,115
611 BUDGET & FISCAL	343,708	346,115	351,415	350,583	353,215	353,215
612 GENERAL GOVERNMENT	14,161,484	14,282,606	16,839,906	15,627,965	16,622,096	17,131,096
613 ADMINISTRATIVE SERVICES	405,324	468,712	468,712	380,567	408,948	408,948
618 BOARD OF EQUALIZATION	357,435	271,270	271,270	206,590	337,260	337,260
621 CLERK OF DISTRICT COURT	1,707,646	1,781,294	1,792,794	1,783,234	1,876,709	1,876,709
622 COUNTY COURT	949,811	961,722	1,175,722	1,137,640	1,193,858	1,193,858
623 JUVENILE COURT	1,926,683	2,046,600	2,046,600	1,898,831	2,019,042	2,019,042
624 DISTRICT COURT	2,574,872	2,756,340	3,099,340	3,040,890	2,774,574	2,774,574
625 PUBLIC DEFENDER	4,097,055	4,099,771	4,099,771	4,099,765	4,390,692	4,390,692
627 JURY COMMISSIONER	143,036	153,744	161,244	159,636	402,811	402,811
628 JUSTICE SYSTEM MISCELLANEOUS	1,587,143	2,206,493	2,206,493	1,487,460	2,220,379	2,220,379
645 EXTENSION SERVICE	1,054,323	1,116,647	1,116,647	1,094,987	1,054,137	1,054,137
648 RECORDS & INFORMATION MGMT	619,366	644,453	644,453	638,606	652,178	652,178
651 COUNTY SHERIFF	11,519,739	12,317,246	12,317,246	12,233,041	12,536,032	12,536,032
652 COUNTY ATTORNEY	7,132,451	7,467,448	7,467,448	7,372,847	7,710,845	7,710,845
671 CORRECTIONS	21,784,603	22,704,529	22,704,529	22,668,868	23,810,863	23,810,863
673 JUVENILE PROBATION	306,007	301,572	301,572	289,921	321,400	321,400
674 ADULT PROBATION	371,180	493,502	493,502	465,261	551,600	551,600
676 COMMUNITY CORRECTIONS	2,788,534	2,943,447	2,943,447	2,934,656	3,273,147	3,273,147
678 YOUTH SERVICES CENTER	5,741,009	6,067,416	6,067,416	5,635,521	5,980,891	5,980,891
693 EMERGENCY MANAGEMENT	519,256	553,542	553,542	545,189	585,637	585,637
703 COUNTY ENGINEER	4,023,757	3,897,511	3,897,511	3,795,626	4,166,669	4,166,669
751 MENTAL HEALTH BOARD	129,917	141,260	141,260	127,002	141,242	141,242
801 GENERAL ASSISTANCE	2,385,732	2,507,115	2,507,115	1,955,558	2,238,545	2,238,545
803 VETERANS ADMINISTRATION	367,412	305,406	312,406	312,230	334,048	334,048
804 GENERAL ASSISTANCE OPERATING	446,218	423,305	428,705	428,148	430,265	430,265
805 HEALTH & HUMAN SERVICES	4,296,039	4,528,506	4,528,506	4,499,186	4,764,401	4,764,401
837 HUMAN SERVICES	404,546	500,225	534,225	532,209	609,804	609,804
	<u>102,948,759</u>	<u>108,200,112</u>	<u>111,385,112</u>	<u>106,909,236</u>	<u>113,586,965</u>	<u>114,095,965</u>

GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY18 BUDGET	
	REVENUE <u>FY16</u>	<u>FY17</u>	REVENUE <u>FY17</u>	<u>PROPOSED</u>	<u>REVISED</u>
602 COUNTY CLERK	85,940	84,900	94,045	84,900	84,900
603 COUNTY TREASURER	5,872,358	6,048,000	6,305,665	6,375,000	6,375,000
605 ASSESSOR/REGISTER OF DEEDS	2,076,364	2,100,000	2,228,989	2,200,000	2,200,000
606 ROD TECHNOLOGY	192,418	210,000	242,246	220,000	220,000
607 ELECTION COMMISSIONER	159,915	350,000	463,295	20,000	20,000
610 INFORMATION SERVICES	10,656	10,656	10,656	10,656	10,656
611 BUDGET & FISCAL	28,284	25,000	28,101	26,245	26,245
612 GENERAL GOVERNMENT	1,633	-	2,236	-	-
621 CLERK OF DISTRICT COURT	533,271	440,000	574,358	440,000	440,000
622 COUNTY COURT	40,343	35,250	50,315	42,375	42,375
623 JUVENILE COURT	140	-	-	-	-
624 DISTRICT COURT	268,063	227,250	435,898	227,250	227,250
625 PUBLIC DEFENDER	413,458	424,228	414,811	429,689	429,689
628 JUSTICE SYSTEM MISCELLANEOUS	-	-	42,500	-	-
645 EXTENSION SERVICE	159,968	174,198	166,773	50,449	50,449
648 RECORDS & INFORMATION MGMT	89,648	92,670	114,026	90,548	90,548
651 COUNTY SHERIFF	1,662,780	1,883,567	1,970,962	2,063,649	2,063,649
652 COUNTY ATTORNEY	1,336,455	1,382,298	1,795,991	1,367,301	1,367,301
671 CORRECTIONS	660,145	586,000	712,368	660,500	660,500
673 JUVENILE PROBATION	9,408	-	-	-	-
676 COMMUNITY CORRECTIONS	1,856,644	1,675,899	1,864,734	1,855,489	1,855,489
678 YOUTH SERVICES CENTER	4,216,337	4,020,755	3,956,970	3,527,889	3,527,889
693 EMERGENCY MANAGEMENT	323,508	336,771	336,771	352,818	352,818
801 GENERAL ASSISTANCE	622,409	390,800	570,593	405,000	405,000
837 HUMAN SERVICES	230,995	325,289	387,312	432,286	432,286
999 GENERAL RECEIPTS	82,053,561	83,896,531	85,338,364	84,840,277	85,787,853
	<u>102,904,703</u>	<u>104,720,062</u>	<u>108,107,981</u>	<u>105,722,321</u>	<u>106,669,897</u>

COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND		TREASURER'S				ENCUMBRANCES	NET FUND BALANCE 7/1/2017
		BALANCE 7/1/2017	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS		
11	GENERAL	16,061,547		521,262	1,255,249	230,392	14,054,644
12	WORKERS COMPENSATION LOSS	252,445		3,881	3,595		244,969
13	OTHER SELF INSURANCE LOSS	2,838,299					2,838,299
14	GROUP SELF INSURANCE	11,010,285					11,010,285
18	VISITORS IMPROVEMENT	2,270,840		500,000			1,770,840
19	VISITORS PROMOTION	1,030,019					1,030,019
20	COUNTY RURAL LIBRARY	34,629					34,629
21	BRIDGE & SPECIAL ROAD	6,740,447		60,237	45,077	3,055,115	3,580,018
22	HIGHWAY	9,439,526		613,455	57,299	7,550,859	1,217,913
26	VETERANS AID	13,628					13,628
27	GRANTS	2,333,129		228,527		61,928	2,042,674
28	KENO	1,811,357					1,811,357
30	ECONOMIC DEVELOPMENT	369,476					369,476
41	DEBT SERVICE	-					-
51	BUILDING	454,950		81,466		13,246	360,238
52	JAIL SAVINGS	785,256		1,294			783,962
63	MENTAL HEALTH	76,219		9,779	58,984	6,141	1,315
64	WEED CONTROL	145,497		6,394	9,571		129,532
65	COUNTY/CITY PROPERTY MGMT	438,609	132,646	12,145	75,909		483,201
66	PROPERTY MANAGEMENT	31,812		724	6,310	12,420	12,358
67	CITY BUILDING MAINTENANCE	220,957		1,761			219,196
		<u>56,358,927</u>	<u>132,646</u>	<u>2,040,925</u>	<u>1,511,994</u>	<u>10,930,101</u>	<u>42,008,553</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

GENERAL FUND	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00	
COUNTY CLERK	10.00	10.00	10.00	10.00	10.00	(1) - Will add a Motor Vehicle Clerk in FY18
COUNTY TREASURER (1)	40.00	39.00	39.00	39.00	39.00	(2) - Positions fluctuate based on number of elections
ASSESSOR/DEEDS	43.00	43.00	43.00	43.00	43.00	(3) - GIS was merged with County Engineer budget
ELECTION COMMISSIONER (2)	13.375	19.375	13.18	18.30	12.30	(4) - Investigator hired in January 2014
BUDGET & FISCAL	3.00	3.00	3.00	3.00	3.00	Felony and Juvenile Attorneys hired in FY15
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	3.00	Social Worker and 1/2 time Juvenile Attorney hired in FY16
G.I.S. - BASE CONTROL (3)	-	-	-	-	5.00	Felony Attorney will be hired in FY18
CLERK OF DIST COURT	23.50	23.50	23.50	23.50	22.50	(5) - Deputy hired for the computer forensics task force
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	(Forefeiture Funds) - FY16
DISTRICT COURT	13.75	13.75	13.75	13.75	13.75	Security Manager, Security Guard, School Resource
PUBLIC DEFENDER (4)	38.95	37.95	37.95	36.45	34.45	Officer, Deputy for Interdiction Unit hired in FY17
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	Deputy for Patrol Division to be hired in FY18
COOPERATIVE EXTENSION	8.30	9.30	9.30	8.30	8.30	(6) - Attorney for the Child Support Division hired - FY16
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.10	Criminal Division Prosecutor hired in FY17
COUNTY SHERIFF (5)	107.00	105.00	102.00	101.00	101.00	(7) - Hiring to get staff right at jail / Eliminated 5 unfilled positions
COUNTY ATTORNEY (6)	72.50	70.50	70.50	69.50	68.50	in FY17
CORRECTIONS (7)	221.70	215.70	223.00	219.80	215.80	4 Correctional Officers will be hired in FY18
COMMUNITY CORRECTIONS (8)	31.30	27.90	27.90	28.90	26.90	(8) - 3 FTE's will be hired in FY18 for the 24/7 program
YOUTH SERVICES CENTER	50.61	51.86	56.19	56.19	55.78	(9) - Reduced 2 positions in FY17
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	3.00	(10) - General Assistance and Veterans Service have been separated
COUNTY ENGINEER (3)/(9)	36.00	36.00	38.00	40.00	35.00	due to reorganization of departments.
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	General Assistance eliminated 1 position in FY17
VETERANS SERVICE (10)	4.00	4.00	4.00	10.00	10.00	(11) - Clerk Typist was moved to full time and 1 Diversion
GENERAL ASSISTANCE (10)	5.00	5.00	6.00			Caseworker will be hired in FY18 (paid with grant funds)
HUMAN SERVICES (11)	7.00	5.75	4.75	4.50	3.50	(12) - FY15, FY16, FY17 and FY18 include only Crisis Center employees
TOTAL GENERAL FUND	756.34	747.94	752.37	752.54	735.13	(13) - Fewer employees because of fewer county buildings
OTHER FUNDS						
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	
BRIDGE & SPECIAL ROAD	29.00	29.00	29.00	32.00	32.00	
HIGHWAY	39.00	39.00	38.00	38.00	38.00	
MENTAL HEALTH (12)	31.35	31.35	31.35	31.35	103.25	
WEED CONTROL	4.40	4.40	4.40	4.40	4.40	
PROPERTY MANAGEMENT (13)	4.50	6.50	7.50	8.50	8.50	
TOTAL	866.09	859.69	864.12	868.29	922.78	

LANCASTER COUNTY
FY2017-18 KENO FUND BUDGET

	FY2017-18 BUDGET
PREVENTION GRANTS (5% OF RECEIPTS)	57,500
VIDEO CONFERENCING	30,853
WEBSITE	3,500
EAST BELTWAY	1,652,503
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)	
TOTAL PROJECTS	1,744,356
FUNDED WITH:	
FUND BALANCE 6-30-17	1,811,358
ESTIMATED RECEIPTS	1,150,000
	2,961,358