



## PROPOSED BUDGET INFORMATION

FY2019-20

Public Hearing to be held on August 27, 2019

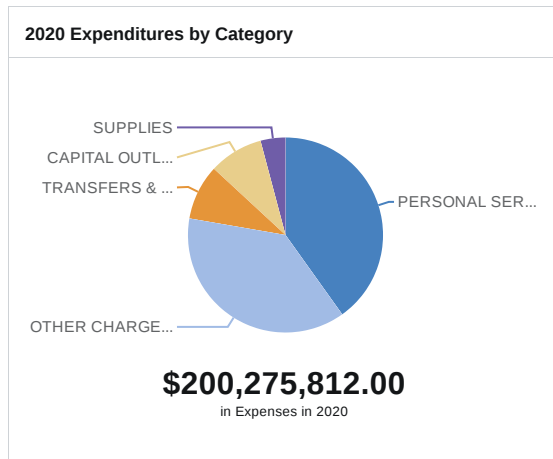


## BUDGET OVERVIEW

The Lancaster County Board's proposed budget was completed using the property tax rate of 28.1576 cents along with a projection of a 6.5% increase in valuation. The County Board will utilize .75 cents from the Railroad Transportation Safety District's tax rate. The actual valuation increase was 6.89% which would generate an additional \$290,699. Discussion will be held at the budget hearing to determine any changes deemed necessary.

The County's budget is a plan to address a combination of state mandates, local priorities, public safety and infrastructure needs.

## BUDGET OF EXPENDITURES



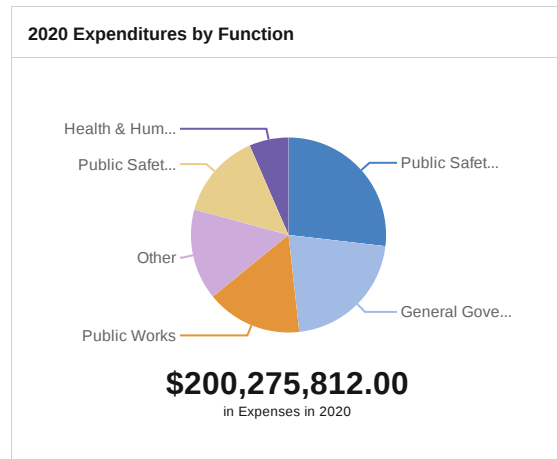
The total proposed budget of expenditures is \$200,275,812 which is a 3.72% increase in comparison to the 2018-19 adopted budget.

The largest portion of Lancaster County expenditures is for employee salaries and benefits (40.13%).

Lancaster County's 3 largest budgets:

1. County Engineer - \$31,368,413
2. Corrections - \$25,958,310
3. County Sheriff - \$13,646,568

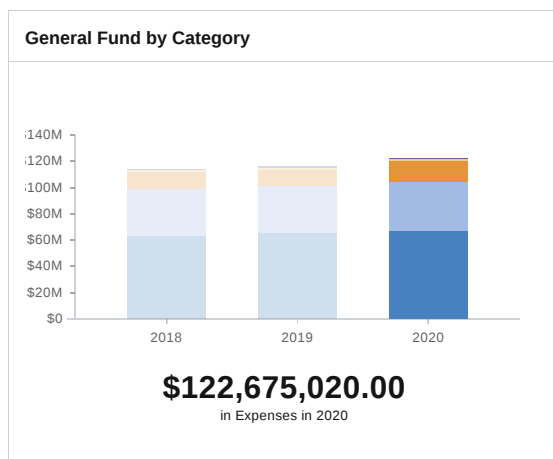
## EXPENDITURES BY FUNCTION



Public Safety, including Law Enforcement and Other, is 41.11% of the budget. Public Safety-Law Enforcement consists of Corrections, County Sheriff, Youth Services Center, etc. Public Safety-Other includes Courts, County Attorney, Public Defender, etc.

General Government is 2nd at 21.42%. General Government includes the County Clerk, County Treasurer, County Assessor/Register of Deeds, etc. The largest dollar amount is for transfers between funds.

Public Works is the 3rd largest function at 15.88%. Public Works consists of the County Engineer and Noxious Weed Control.



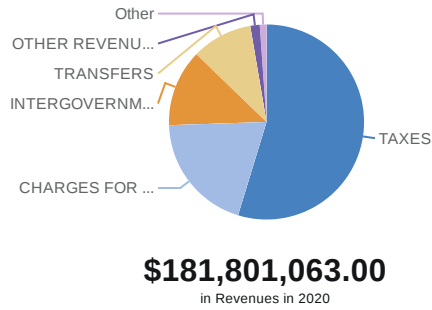
## GENERAL FUND EXPENDITURES

The total budget of expenditures for the general fund is \$122,675,020 which is an increase of \$6,542,586. This results in a 5.63% increase over the prior year.

What is driving the increased costs?

1. Lancaster County and the City of Lincoln are implementing a new HR/Payroll system. Implementation costs for Lancaster County is approximately \$900,000.
2. Additional \$3 million will be allocated to the County Engineer's budget.
3. Payroll costs are increasing by \$1,923,561 (2.95%). An additional 10 FTE's were hired mid year last year so this in the first full year of costs - \$850,000.
4. Board of Equalization costs - Residential Revaluation.
5. Increase in Jail costs - \$857,290.

### 2020 Revenue



### BUDGET OF REVENUES

Taxes are the largest source of revenue for Lancaster County (54.72%). Taxes consist of Property Tax, Motor Vehicle Tax and Inheritance Tax. Inheritance Tax is deposited into the General Fund and is utilized to decrease the amount of property tax required.

Fees in the General Fund are decreasing because revenue collected by the Youth Services Center is estimated to decrease by approximately \$985,000 due to a projected lower number of kids to be housed during 2019-20.

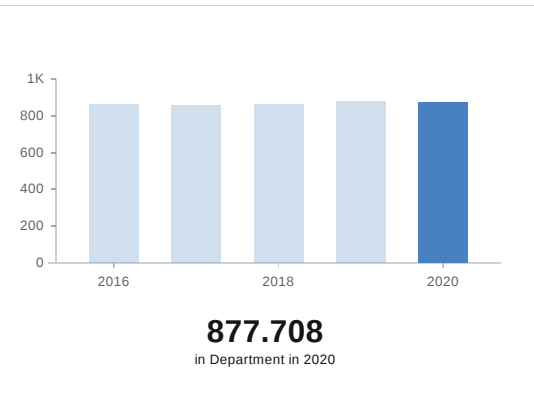
### Cash Reserve - General Fund

The Government Finance Officers Association (GFOA) recommends the cash reserve be no less than two months (16.67%) of regular general fund operating expenditures. Based on the recommendation from the GFOA, the General Fund's cash reserve should be \$19.6 million. The cash reserve is setup to help cash flow during months of limited property tax collections. Lancaster County is making an effort to increase the General Fund cash reserve. The new cash reserve amount will be \$7,840,000 which is an increase of \$1,650,000. Cash reserve will need to be a budget discussion item each year because the new reserve number is only 6.4% of the general fund operating expenditures.

### Fund Balance - General Fund

The General Fund balance at July 1, 2019, was lower than the previous year by \$1,353,575. The reduction in fund balance was included in the calculation of property tax needed to balance the budget.

### FTE Comparison



### Employees

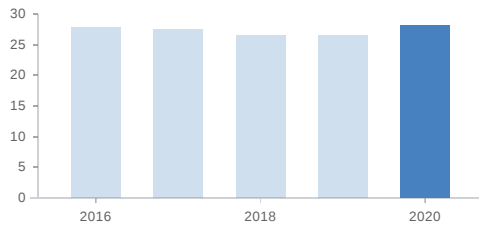
Lancaster County's total staffing remained at the same level in 2020 as compared to 2019. Total staffing is slightly higher than 2016.

The majority of the 10 additional FTE's added in 2019 would be classified in the Public Safety function.

3 largest Departments:

1. Corrections - 225
2. County Sheriff - 110
3. County Engineer - 108

### Tax Levy



**28.158**  
in Type in 2020

### Property Tax Levy

Property Taxes are increasing by 12.9%. The total amount of property taxes for the proposed budget is \$80,276,884.

The county tax levy will be 28.1576 cents which is an increase of 1.5 cents. The Railroad Transportation Safety District's levy will decrease by .75 cents.

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