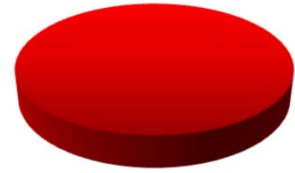


**LANCASTER COUNTY
EXPENDITURES BY BUSINESS UNIT**

FY19 Request

- Salary & benefit - 0%
- Capital outlay - 0%
- Operating - 100%



FUND	General Fund	00011
BU	Board of Equalization	6180
UPDATED	5/17/2018	

Budget Summary		Current Year Budget FY18	FY19 Budget Request	% Change in Budget FY18 to FY19	Amount Over/(Under) FY18
Operating & capital outlay - base		\$337,260	\$313,270	-7.1%	(\$23,990)
Total Budget		\$337,260	\$313,270	-7.1%	

Object #	Object Description	Prior Year FY17 Actuals	Current Year Budget FY18	Current Year FY18 To-Date Actuals	Next Year FY19 Budget Request	% Change in Budget FY18 to FY19
63110	Office Supplies	8,871	2,500	1,657	10,000	300.0%
64240	Board of Equalization Svs	83,233	140,000	150,331	142,000	1.4%
64285	City Information Services	14,477	15,680	12,780	16,120	2.8%
64286	VOIP Information Services	169	200	167	200	0.0%
64288	GIS Information Services	9,819	10,130	8,429	7,570	-25.3%
64325	Board of Equal Referees	25,882	130,000	126,670	50,000	-61.5%
64725	Mileage	92	250	134	250	0.0%
64855	Postage	61,532	25,000	5,637	75,000	200.0%
64910	Printing	607	3,000	5,656	3,000	0.0%
64915	Photocopying	689	4,000	2,808	4,000	0.0%
66520	Building Rent	602	6,500	3,676	5,130	-21.1%
67475	Computer Equipment	618	0	0	0	n/a
		\$206,590	\$337,260	\$317,945	\$313,270	-7.1%

Lancaster County Board of Equalization
2018-19 Budget Estimates

Office Supplies - (63110)
County Clerk Estimates 7,000.00
Envelopes - County Assessor 3,000.00
10,000.00

Budget Estimate 10,000.00

Board of Equalization Services (Coordinator) - (64240)
Kubert Estimate 22,000.00
Kubert (TERC Services) 120,000.00
142,000.00

Budget Estimate 142,000.00

Information Services - (64285)
IS Estimate 16,114.64

Budget Estimate 16,120.00

VOIP - (64286) 199.95

Budget Estimate 200.00

GIS - (64288) 7,562.50

Budget Estimate 7,570.00

BOE Refereees - (64325)
Kubert Estimate 50,000.00

Budget Estimate 50,000.00

Mileage - (64725)
Budget Estimate 250.00

Postage - (64855)
County Clerk Estimate 15,000.00
County Assessor 60,000.00
75,000.00

Budget Estimate 75,000.00

Printing - (64910)	
County Clerk - advertising	1,000.00
Printing (IS) - Printing and Folding (Assessor)	2,000.00

Budget Estimate	<u>3,000.00</u>
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Photocopying - (64915)	
County Clerk Estimate	4,000.00

Budget Estimate	<u>4,000.00</u>
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Rent - (66520)	
County Clerk Estimate	5,130.00

Budget Estimate	<u>5,130.00</u>
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Total	<u>313,270.00</u>
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Note: 110,000 mailings for County Assessor in May 2012, 14,000 in May 2013,
14,000 in May 2014. Mailed 108,287 in May 2015.
12,000 mailed in May 2016. Mailed 95,000 in May 2017.

Protests -	
2017	3,607
2016	782
2015	3,881
2014	1,119
2013	2,931
2012	6,277
2011	1,081
2010	736

Department	Division	Mandated by ...	Service	Basis of Estimate	Total Estimated Costs	Salaries & Benefits	Operating Costs	Contracted Services	Capital Outlay	Additional Staffing	Unresolved Issues	Total w/ Additional Staffing and Unresolved Issues	Total Estimated Revenue	Non-Mandated	Unfunded Mandates
Board of Commissioners		77-1502	Act in the capacity of the Board of Equalization	Costs include mailing costs for County Assessor and County Clerk's offices for notices and protests. Lancaster County also rents the Event Center for property valuation protests.	\$121,270		\$116,140	\$5,130				\$121,270			
Board of Commissioners		77-1502.01	Referee Coordinator	Lancaster County contracts with Great Plains Appraisal to act as Referee Coordinator to supervise and coordinate all activities of the referees appointed to hear protests filed for the 2018 tax year.	\$72,000			\$72,000				\$72,000			
Board of Commissioners		contract	Appraisal Services	Lancaster County contracts with Great Plains Appraisal to obtain the services of qualified professional appraisers to assist Lancaster County Assessor's office in performing the appraisal functions necessary to process the Nebraska Tax Equalization and Review Commission appeals.	\$120,000			\$120,000				\$120,000			
TOTALS BY DEPARTMENT					\$313,270	\$0	\$116,140	\$197,130	\$0	\$0	\$0	\$313,270	\$0		