

MEETING NOTICE

LANCASTER COUNTY BUDGET MONITORING COMMITTEE

THURSDAY, AUGUST 10, 2017

COUNTY-CITY BUILDING, ROOM 113 THE BILL LUXFORD STUDIO

555 SOUTH 10th Street

1:30 P.M.

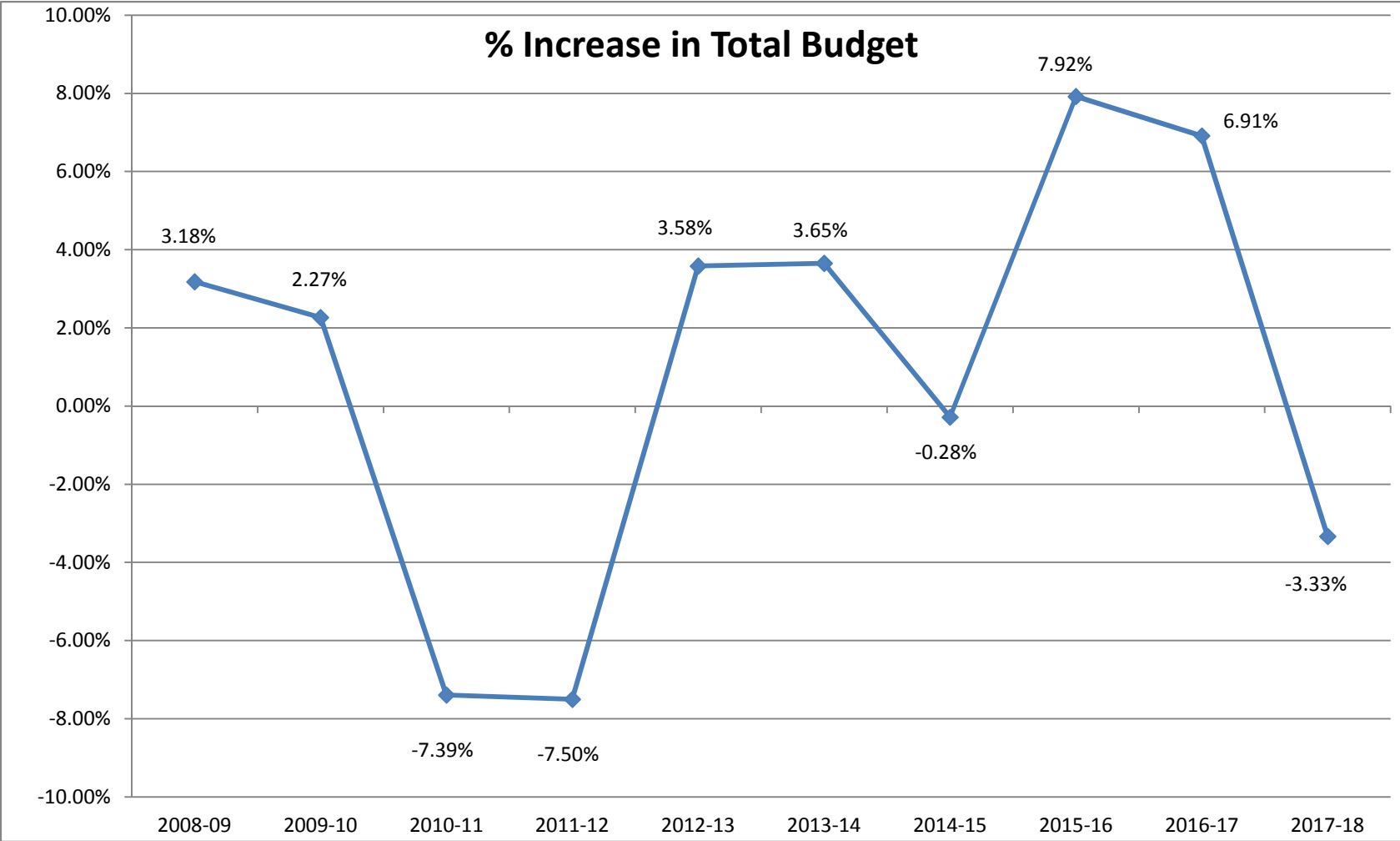
AGENDA

1. Review and Discuss the Proposed 2017-18 Lancaster County Budget.

LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

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

% Increase in Total Budget



LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY18 PROPOSED COMPARED TO FY17 ADOPTED

	PROPOSED	FINAL	DIFFERENCE	
	FY18	FY17	AMOUNT	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	287,830	289,947	(2,117)	-0.73%
COUNTY CLERK	1,193,965	1,108,875	85,090	7.67%
COUNTY TREASURER	3,712,540	3,621,459	91,081	2.52%
ASSESSOR	4,260,131	4,178,476	81,655	1.95%
ROD TECHNOLOGY	344,876	301,793	43,083	14.28%
ELECTION COMMISSIONER	1,137,220	1,543,759	(406,539)	-26.33%
DATA PROCESSING	889,115	868,006	21,109	2.43%
BUDGET & FISCAL	353,215	351,415	1,800	0.51%
ADMINISTRATIVE SERVICES	408,948	468,712	(59,764)	-12.75%
BOARD OF EQUALIZATION	337,260	271,270	65,990	24.33%
CLERK OF DIST COURT	1,876,709	1,792,794	83,915	4.68%
COUNTY COURT	1,193,858	1,175,722	18,136	1.54%
JUVENILE COURT	2,019,042	2,046,600	(27,558)	-1.35%
DISTRICT COURT	2,774,574	3,099,340	(324,766)	-10.48%
PUBLIC DEFENDER	4,390,692	4,099,771	290,921	7.10%
JURY COMMISSIONER	402,811	161,244	241,567	149.81%
COOPERATIVE EXTENSION	1,054,137	1,116,647	(62,510)	-5.60%
RECORDS INFO & MGMT	652,178	644,453	7,725	1.20%
SHERIFF	12,536,032	12,317,246	218,786	1.78%
COUNTY ATTORNEY	7,710,845	7,467,448	243,397	3.26%
CORRECTIONS	23,810,863	22,704,529	1,106,334	4.87%
JUVENILE PROBATION	321,400	301,572	19,828	6.57%
ADULT PROBATION	551,600	493,502	58,098	11.77%
COMMUNITY CORRECTIONS	3,273,147	2,943,447	329,700	11.20%
JUVENILE DETENTION	5,980,891	6,067,416	(86,525)	-1.43%
EMERGENCY SERVICES	585,637	553,542	32,095	5.80%
COUNTY ENGINEER	4,166,669	3,897,511	269,158	6.91%
MENTAL HEALTH BD	141,242	141,260	(18)	-0.01%
GENERAL ASSISTANCE	2,238,545	2,507,115	(268,570)	-10.71%
VETERANS SERVICE	334,048	312,406	21,642	6.93%
GA OPERATING	430,265	428,705	1,560	0.36%
HUMAN SERVICES	609,804	534,225	75,579	14.15%
TOTAL G.F. OPERATING	89,980,089	87,810,207	2,169,882	2.47%
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	6,282,183	14,054,159	(7,771,976)	-55.30%
HIGHWAY FUND	14,093,804	15,420,789	(1,326,985)	-8.61%
MENTAL HEALTH	3,224,049	3,157,117	66,932	2.12%
NOXIOUS WEED	459,646	412,946	46,700	11.31%
CO/CITY PROPERTY MGMT	4,250,220	3,964,854	285,366	7.20%
COUNTY PROPERTY MGMT	802,852	1,407,040	(604,188)	-42.94%
TOTAL OTHER FUNDS OPERATING	29,112,754	38,416,905	(9,304,151)	-24.22%

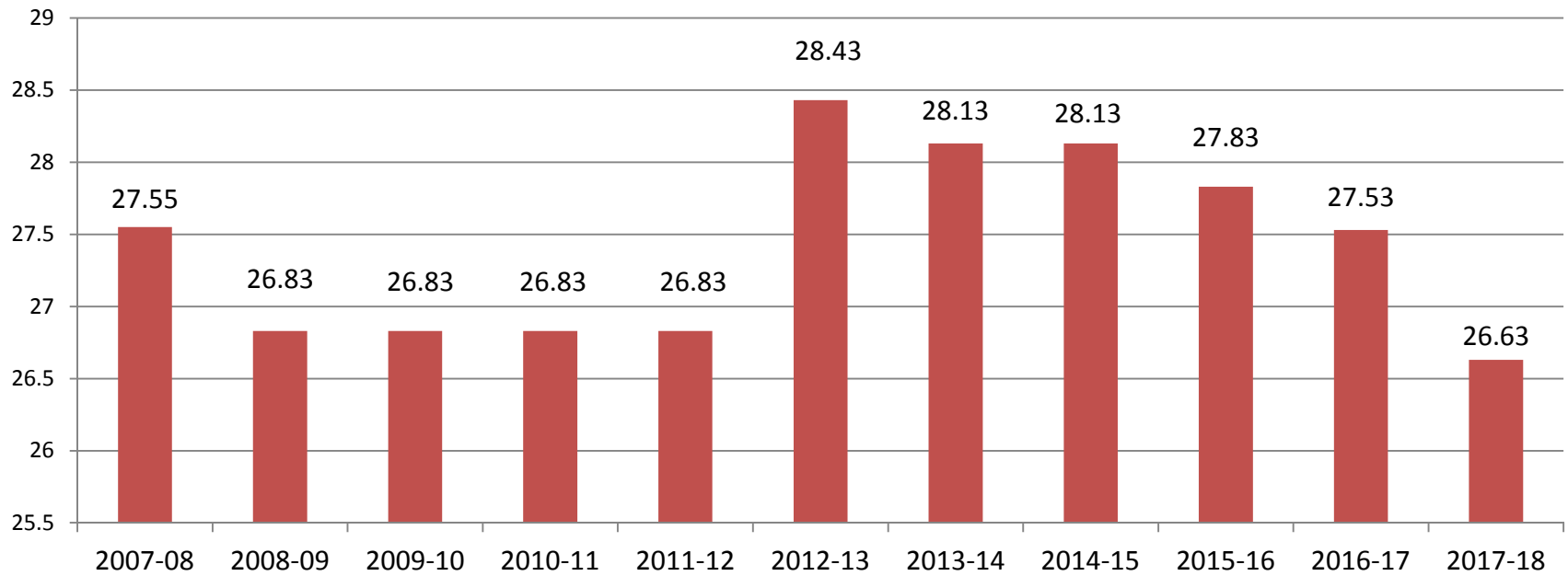
LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY18 PROPOSED COMPARED TO FY17 ADOPTED

	PROPOSED	FINAL	DIFFERENCE	
	FY18	FY17	AMOUNT	PERCENT
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	16,622,096	16,839,906	(217,810)	-1.29%
G.F. JUSTICE SYSTEM	2,220,379	2,206,493	13,886	0.63%
G.F. HHS	4,764,401	4,528,506	235,895	5.21%
WORKERS COMPENSATION	1,169,007	1,385,554	(216,547)	-15.63%
OTHER SELF INSURANCE	2,316,920	2,154,439	162,481	7.54%
EMPLOYEES' INSURANCE	16,410,285	14,912,549	1,497,736	10.04%
VISITORS IMPROVEMENT	3,620,840	3,557,111	63,729	1.79%
VISITORS PROMOTION	2,880,019	2,701,162	178,857	6.62%
RURAL LIBRARY	798,971	777,270	21,701	2.79%
VETERANS AID	10,367	15,344	(4,977)	-32.44%
GRANTS FUND	7,368,025	8,634,609	(1,266,584)	-14.67%
KENO FUND	2,961,357	2,369,249	592,108	24.99%
ECONOMIC DEVELOPMENT	385,976	372,053	13,923	3.74%
DEBT SERVICE	-	709,326	(709,326)	-100.00%
BUILDING FUND	2,253,990	1,725,182	528,808	30.65%
JAIL SAVINGS FUND	783,962	822,180	(38,218)	-4.65%
CITY BUILDING MAINTENANCE	598,571	674,459	(75,888)	-11.25%
TOTAL NON-OPERATING	65,165,166	64,385,392	779,774	1.21%
GRAND TOTAL	184,258,009	190,612,504	(6,354,495)	-3.33%

LANCASTER COUNTY
LEVY PROJECTIONS

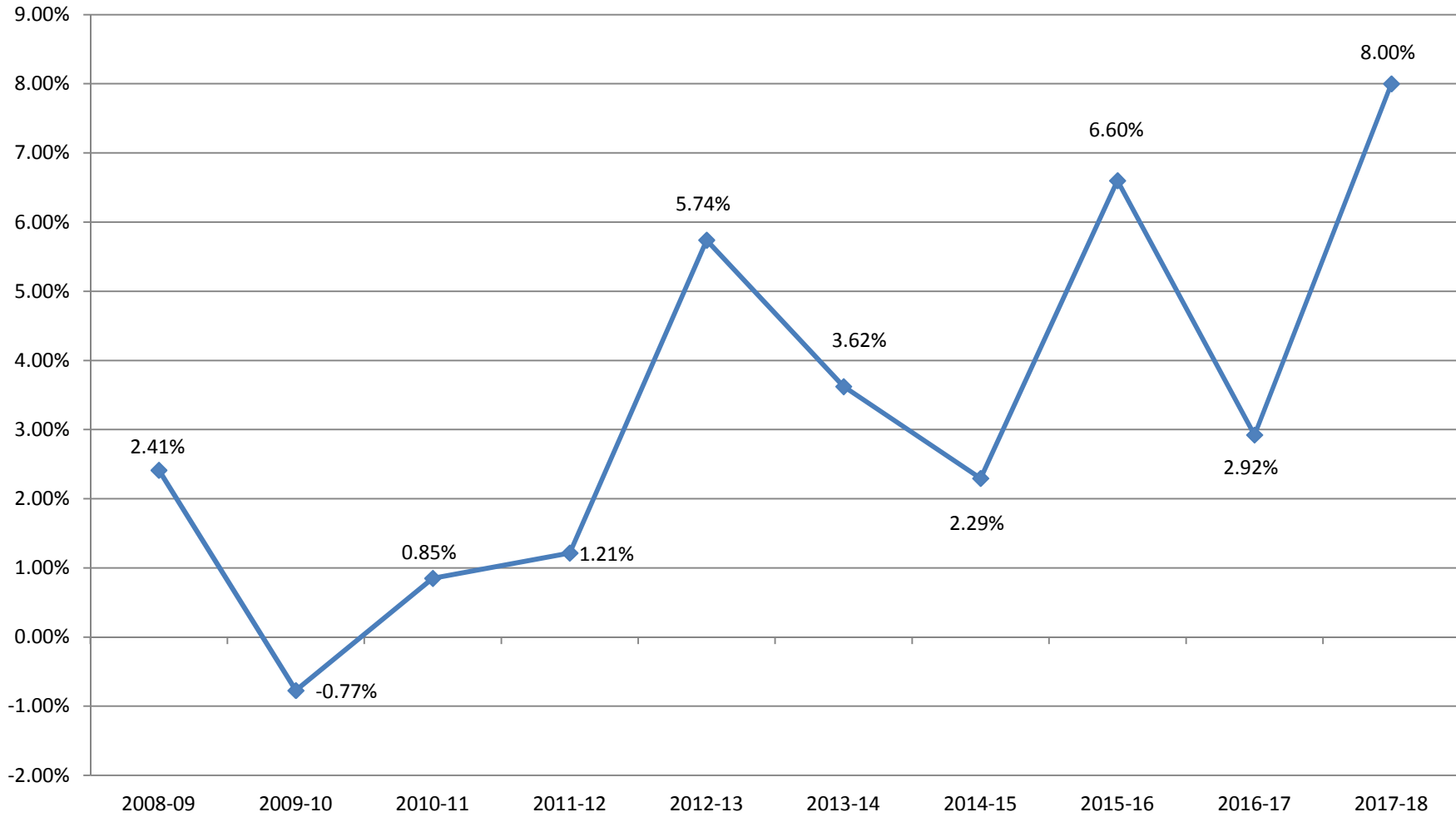
	(Current Year) <u>2016-17</u>	<u>2017-18</u>
Valuation	23,398,980,099	25,270,898,507
		8.00%
Property Tax	64,417,400	67,292,633 2,875,233
Calculated Levy	0.2753	0.2663
Levy Breakdown:		
Prior Year Levy	0.2683	0.2663
RTSD portion	0.0070	-
	<u>0.2753</u>	<u>0.2663</u>
Tax Dollar Breakdown:		
General Fund	63,907,400	66,782,633
Building Fund	510,000	510,000
	<u>64,417,400</u>	<u>67,292,633</u>

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



**ADOPTED BUDGET FY2007-08 THROUGH FY 2016-17
PROPOSED BUDGET FY2017-18**

% Increase in Valuation (Proposed 2017-18)



LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2018 COMPARED TO FY2017

	FY2018 BUDGET PAYROLL	FY2017 BUDGET PAYROLL	VARIANCE	PERCENTAGE CHANGE
GENERAL FUND				
COUNTY BOARD	287,830	289,947	(2,117)	-0.73%
COUNTY CLERK	895,092	827,982	67,110	8.11%
COUNTY TREASURER	2,914,990	2,799,243	115,747	4.13%
ASSESSOR/DEEDS	3,902,396	3,803,731	98,665	2.59%
ELECTION COMMISSIONER	746,498	936,304	(189,806)	-20.27%
BUDGET & FISCAL	342,868	340,377	2,491	0.73%
ADMINISTRATIVE SERVICES	362,042	411,647	(49,605)	-12.05%
CLERK OF DIST COURT	1,692,386	1,610,251	82,135	5.10%
JUVENILE COURT	633,091	617,783	15,308	2.48%
DISTRICT COURT	1,238,391	1,260,103	(21,712)	-1.72%
PUBLIC DEFENDER	3,930,087	3,689,611	240,476	6.52%
JURY COMMISSIONER	132,280	119,982	12,298	10.25%
COOPERATIVE EXTENSION	543,301	562,439	(19,138)	-3.40%
RECORDS INFO & MGMT	438,841	424,518	14,323	3.37%
COUNTY SHERIFF	10,455,283	10,317,953	137,330	1.33%
COUNTY ATTORNEY	6,682,453	6,469,759	212,694	3.29%
CORRECTIONS	15,952,038	15,102,174	849,864	5.63%
COMMUNITY CORRECTIONS	2,131,977	1,893,548	238,429	12.59%
JUVENILE DETENTION	4,028,029	4,057,711	(29,682)	-0.73%
EMERGENCY SERVICES	256,088	250,301	5,787	2.31%
COUNTY ENGINEER	3,511,384	3,361,013	150,371	4.47%
MENTAL HEALTH BD	108,089	107,354	735	0.68%
VETERANS SERVICE	291,542	284,760	6,782	2.38%
GA OPERATING	368,958	367,044	1,914	0.52%
HUMAN SERVICES	536,730	482,823	53,907	11.16%
TOTAL GENERAL FUND	<u>62,382,664</u>	<u>60,388,358</u>	<u>1,994,306</u>	<u>3.30%</u>
OTHER FUNDS				
SAFETY & TRAINING	149,890	146,198	3,692	2.53%
BRIDGE & SPECIAL RD	2,334,980	2,275,986	58,994	2.59%
HIGHWAY FUND	2,644,495	2,589,297	55,198	2.13%
MENTAL HEALTH	2,604,258	2,535,907	68,351	2.70%
NOXIOUS WEED	275,595	274,648	947	0.34%
BLDG & GROUNDS	4,178,805	3,897,991	280,814	7.20%
PROPERTY MANAGEMENT	<u>316,944</u>	<u>442,690</u>	<u>(125,746)</u>	<u>-28.40%</u>
GRAND TOTAL	<u><u>74,887,631</u></u>	<u><u>72,551,075</u></u>	<u><u>2,336,556</u></u>	<u><u>3.22%</u></u>

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2018 COMPARED TO FY2017**

<u>BY OBJECT:</u>	<u>FY2018 BUDGET PAYROLL</u>	<u>FY2017 BUDGET PAYROLL</u>	<u>VARIANCE</u>	<u>PERCENTAGE CHANGE</u>
OFFICIAL'S SALARY	2,400,709	2,337,569	63,140	2.70%
DEPUTY'S SALARY	1,921,252	1,874,983	46,269	2.47%
REGULAR SALARIES	47,467,453	45,888,181	1,579,272	3.44%
TEMPORARY SALARIES	1,021,818	911,919	109,899	12.05%
OVERTIME	718,815	737,415	(18,600)	-2.52%
ELECTION BOARD	140,000	285,000	(145,000)	-50.88%
FICA	4,038,066	3,922,144	115,922	2.96%
RETIREMENT CONTRIBUTION	3,900,788	3,772,141	128,647	3.41%
GROUP HEALTH INSURANCE	12,125,869	11,433,506	692,363	6.06%
GROUP DENTAL INSURANCE	472,772	466,326	6,446	1.38%
LONG TERM DISABILITY	167,585	170,065	(2,480)	-1.46%
POST EMPLOYMENT HEALTH	512,504	751,826	(239,322)	-31.83%
TOTAL	<u>74,887,631</u>	<u>72,551,075</u>	<u>2,336,556</u>	<u>3.22%</u>

Lancaster County
Request for Increase in Personnel (FY2018)

	<u>Requested</u>	<u>Approved</u>
676 Community Corrections (24/7 Program)		
Program Coordinator	76,428	76,428
4 part time Drug Testing Technicians	<u>66,255</u>	<u>66,255</u>
	142,683	142,683
** Board approved the 24/7 Program - covered by fees		
605 County Assessor/ROD		
Appraiser Apprentice	<u>68,524</u>	-
603 County Treasurer (salary only)	35,239	35,239
* Board approved on 7-6-17 (Included in budget)		
625 Public Defender		
2 - Attorney I - Felony Division (\$93,492 per Attorney)	186,984	46,748
*Board approved on 7-13-17 (1 Attorney starting January 1)		
651 County Sheriff		
2 - Deputy Sheriff - Patrol Division	160,724	46,874
*Board approved on 7-13-17 (1 Deputy starting December 1)		
671 Corrections		
5 - Correctional Officers	187,435	187,435
*Board approved on 7-27-17		
678 Youth Services Center		
Supervisor	<u>77,763</u>	-
	<u><u>859,352</u></u>	<u><u>458,979</u></u>

LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Budget 6/30/2018	Actual 6/30/2017	Actual 6/30/2016	Actual 6/30/2015	Actual 6/30/2014
COUNTY BOARD	-	-	-	-	-
COUNTY CLERK	84,900	94,045	85,940	61,293	62,842
COUNTY TREASURER	6,375,000	6,305,665	5,872,358	5,543,501	5,340,312
ASSESSOR	2,200,000	2,228,989	2,076,364	2,014,616	1,949,825
ROD TECHNOLOGY	220,000	242,246	192,418	210,750	236,318
ELECTION COMMISSIONER	20,000	463,295	159,915	407,373	295,296
DATA PROCESSING	10,656	10,656	10,656	10,656	13,601
BUDGET & FISCAL	26,245	28,101	28,284	25,290	11,674
G.F. GENERAL GOVERNMENT	-	2,236	1,633	1,253	3,819
ADMINISTRATIVE SERVICES	-	-	-	-	-
G.I.S.	-	-	-	-	-
BOARD OF EQUALIZATION	-	-	-	-	-
CLERK OF DIST COURT	440,000	574,358	533,271	633,627	566,240
COUNTY COURT	42,375	50,315	40,343	36,738	43,194
JUVENILE COURT	-	-	140	1,329	2,337
DISTRICT COURT	227,250	435,898	268,063	209,488	209,915
PUBLIC DEFENDER	429,689	414,811	413,458	404,938	358,675
JURY COMMISSIONER	-	-	-	-	-
G.F. JUSTICE SYSTEM	-	42,500	-	-	17,901
COOPERATIVE EXTENSION	50,449	166,773	159,968	159,729	151,956
RECORDS INFO & MGMT	90,548	114,026	89,648	82,127	86,389
SHERIFF	2,063,649	1,970,962	1,662,780	1,558,751	1,523,418
COUNTY ATTORNEY	1,367,301	1,795,991	1,336,455	1,305,419	1,612,407
CORRECTIONS	660,500	712,368	660,145	620,194	600,869
JUVENILE PROBATION	-	-	9,408	50,000	50,000
ADULT PROBATION	-	-	-	-	-
COMMUNITY CORRECTIONS	1,855,489	1,864,734	1,856,644	1,655,406	1,035,828
JUVENILE DETENTION	3,527,889	3,956,970	4,216,337	4,492,809	3,344,098
EMERGENCY SERVICES	352,818	336,771	323,508	346,260	536,784
COUNTY ENGINEER	-	-	-	-	-
MENTAL HEALTH BD	-	-	-	-	-
GENERAL ASSISTANCE	405,000	570,593	622,409	453,277	309,165
VETERANS SERVICE	-	-	-	-	-
HUMAN SERVICES	432,286	387,312	230,995	222,989	162,713
SUBTOTAL	<u>20,882,044</u>	<u>22,769,617</u>	<u>20,851,141</u>	<u>20,507,813</u>	<u>18,525,576</u>
GENERAL RECEIPTS	<u>84,840,277</u>	<u>85,338,364</u>	<u>82,053,561</u>	<u>76,753,309</u>	<u>72,235,090</u>
TOTAL	105,722,321	108,107,981	102,904,703	97,261,122	90,760,666
Property Tax	66,782,633	59,627,960	57,567,234	56,034,045	53,687,118
Motor Vehicle Tax	8,900,000	8,818,282	8,165,324	7,678,508	7,161,616
Inheritance Tax	5,000,000	5,727,677	7,774,298	5,204,908	4,135,546
Transfers	-	550,000	1,000,000	1,000,000	1,000,000
Homestead	-	1,549,915	1,520,490	1,373,785	1,289,842
Property Tax Credit	-	2,748,700	2,847,004	2,135,326	1,914,534
State Aid	-	-	-	-	-
Sale of Building (CMHC)	1,000,000	3,183,755	-	-	-
Other	3,157,644	3,132,077	3,179,212	3,326,736	3,046,434

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
Budget & Fiscal		Nebraska Budget Act, County Budget Act	Prepare, Monitor and Communicate County Budget	Prepare and distribute instructions and information to departments; File proposed county budget with County Clerk by August 1; Facilitate a meeting with the Budget Monitoring Committee; Prepare information for budget hearing and resolutions for the adoption of the budget; File adopted budget with State Auditor's office by September 20; Monitor budget activity throughout the year through reports to the County Board; Facilitate Mid Year Budget Review with County Board. The budget process requires involvement of Budget & Fiscal Officer (55%), Accountant (15%) and Grant Coordinator (5%). Lancaster County's budget accounts for more than \$187 million in expenditures.	\$103,821	\$101,197	\$2,624					\$103,821			
Budget & Fiscal		23-1608, Uniform Grant Guidance (2 CFR 200), Auditor of Public Accounts Title 41	Prepare County Financial Reports	Prepare all adjusting year end journal entries along with the financial statements and footnotes for the County and Crisis Center audits; Prepare the Schedule of Expenditures of Federal Awards for the annual Single audit. Monitor and reconcile fixed asset information; File semi-annual reports with the Nebraska Department of Economic Development for the Revolving Loan Program; Prepare legislative fiscal notes when needed. The financial reports process requires involvement of Budget & Fiscal Officer (20%), Accountant (30%) and Grant Coordinator (15%).	\$78,256	\$75,811	\$2,445					\$78,256			
Budget & Fiscal			County Financial System	Lancaster County utilizes JD Edwards (JDE) as the software product for the county financial system. Duties of the Budget & Fiscal Officer (5%) include: act as liaison between the County Board and Information Services concerning the financial system. Duties of the Accountant (22%) include: act as liaison with the vendor; provide training and templates to users to enhance agency access to financial information; make recommendations to users on expanded use and availability of data. The Budget & Fiscal office utilizes Global software and has pushed it out to other departments that are excel users and provide training and support for users.	\$33,259	\$32,368	\$891					\$33,259			
Budget & Fiscal		R-08-0075 (Creation of JPA), Nebraska Budget Act, 84-304.01, Auditor of Public Accounts Title 41	Prepare Reports for the Correctional Facility Joint Public Agency (JPA)	Responsible for all financial activity of the JPA. Duties for the Budget & Fiscal Officer (5%) include: prepare and file a budget with the State Auditor's office by September 20; coordinate and prepare information for quarterly board meetings; prepare all payment vouchers; prepare and file continuing disclosure documents for the outstanding debt. Duties for the Accountant (5%) include: prepare adjusting year end journal entries along with the financial statements, footnotes and MD&A so annual audit can be filed with State Auditor's office by December 31.	\$13,300	\$12,970	\$330					\$13,300			
Budget & Fiscal			Prepare Reports for the Public Building Commission (PBC)	Monitor and review financial activity of the PBC. Duties for the Accountant (16%) include: Prepare adjusting year end journal entries along with the financial statements, footnotes and MD&A so annual audit can be filed with State Auditor's office by December 31; provide assistance in budget preparation and monitor budget activity throughout the year; make all bond payments to ensure activity is correctly recorded; provide assistance in accounting matters. PBC reimburses the County Budget & Fiscal office for the Accountant's time.	\$18,784	\$18,257	\$527					\$18,784	\$18,257		
Budget & Fiscal			Prepare Reports for the Railroad Transportation Safety District (RTSD)	Monitor and review financial activity of the RTSD. Duties for the Accountant (7%) include: Develop financial reports and present at quarterly meetings; develop budget information, 12 year cash flows and formulate CIP's for use by Executive Director; recommend investment cash levels; liaison with external auditor for preparation of financial statements and annual audit; develop and maintain historical financial spreadsheets for website publication; and provide accounting support and recommendations as requested from Executive Director. RTSD reimburses the County Budget & Fiscal office for the Accountant's time.	\$8,219	\$7,988	\$231					\$8,219	\$7,988		
Budget & Fiscal		Uniform Grant Guidance (2 CFR 200)	Coordinate Financial Activity for Grants	Monitor and review financial activity of the federal and state grants. Duties for the Grant Coordinator (80%) include: work with all Human Services grants and other grants on an as needed basis; prepare financial quarterly reports and maintain records of matching funds; prepare annual reports; work with the contract process, create the contracts and ensure payments are allowable per grant and/or contract; monitor subgrantees.	\$69,418	\$66,779	\$2,639					\$69,418			
Budget & Fiscal		SEC Rule 15c2-12	Bond Issuances and Continuing Disclosure Requirements	Lancaster County has no debt but is involved when other political subdivisions issue debt. Duties for the Budget & Fiscal Officer (10%) include: Discuss budget information, audit information and overall economic conditions in regard to Lancaster County with bond rating agencies; prepare and file all required continuing disclosure reports for the County, Correctional Facility JPA and Fairgrounds JPA; prepare information and forward to the City of Lincoln for the PBC filing requirement.	\$14,859	\$14,529	\$330					\$14,859			

Budget & Fiscal		Uniform Grant Guidance (2 CFR 200)	Coordinate the Preparation of the Cost Allocation Plan	Coordinate the preparation of the cost allocation plan which also includes the calculation of indirect cost rates. This process requires involvement of the Budget & Fiscal Officer (5%).	\$7,429	\$7,264	\$165					\$7,429			
Budget & Fiscal		C-11-0184	Prepare Financial Statement for Abbott Motocross	Prepare a Statement of Revenues and Expenditures for the Abbott Motocross at the end of each calendar year. The report must be filed with the Lower Platte South NRD, Abbott Motocross and the Lancaster County Board of Commissioners on or before April 30 as per the cooperative agreement. This process requires involvement of the Accountant (5%).	\$5,870	\$5,705	\$165					\$5,870			
TOTALS BY DEPARTMENT					\$353,215	\$342,868	\$10,347	\$0	\$0	\$0	\$0	\$353,215	\$26,245		

**MINUTES
BUDGET MONITORING COMMITTEE
COUNTY-CITY BUILDING - ROOM 313
THURSDAY, AUGUST 10, 2017
1:30 P.M.**

PRESENT: Dennis Meyer, County Budget and Fiscal Director; Roma Amundson and Todd Wiltgen, County Commissioners; Kerry Eagan, County Chief Administrative Officer; Pam Dingman, County Engineer; Jim Gordon, Ron Krejci and Lisa Lee, Community Representatives; Bruce Bohrer, Kyle Fisher, and Noah Greenwald, Lincoln Chamber of Commerce; Abby Stenek, Lincoln Independent Business Association (LIBA); and Ann Taylor, County Clerk's Office

The meeting was called to order at 1:34 p.m.

**1 REVIEW AND DISCUSS THE PROPOSED FISCAL YEAR (FY)
2017-2018 LANCASTER COUNTY BUDGET**

Dennis Meyer, County Budget and Fiscal Director, reported the County Board voted 3-2 at the Staff Meeting earlier in the day to publish the proposed County budget with a tax request amount that would support a 26.83 levy, a reduction of 0.7 cents from the previous year. Two of the commissioners supported reducing the levy to 26.63. The additional funds from the higher levy, estimated at \$505,000, will be placed in the Contingency Fund. The Contingency Fund, which is typically funded at \$2,000,000, is used to cover costs such as salary and health insurance increases. Commissioner Amundson said placing the \$505,000 in the Contingency Fund will provide the Board more flexibility to address issues such as infrastructure needs, safety and security, human services, and building concerns. Meyer noted that 26.83 was the County's levy amount in 2012 before the County Board decided to utilize a portion (1.6 cents) of the Railroad Transportation Safety District's (RTSD's) levy to help fund the new jail. The Board has been working to restore the RTSD's levy since then and it will be fully restored this year.

Meyer said the County moved to a service-based budget this year and provided an overview of the following documents (see agenda packet):

- Lancaster County Summary of Expenditure Requirements
- % Increase in Total Budget
- Lancaster County, Comparison of Budgeted Expenditures, Fiscal Year (FY) 2018 Proposed Compared to FY 2017 Adopted
- Lancaster County Levy Projections
- Lancaster County, Tax Levies, Cents per \$100 of Valuation
- % Increase in Valuation (Proposed 2017-18)

- Lancaster County, Comparison of Payroll Costs, FY 2018 Compared to FY 2017
- Lancaster County, Request for Increase in Personnel (FY 2018)
- Lancaster County, Comparison of General Fund Revenues

Meyer noted a couple of things that occurred during Fiscal Year (FY) 2016-2017 that caused budgeted expenditures to decrease this year: 1) Sale of the former Community Mental Health Center (CMHC) Building and proceeds were used to help buy down the bonds that were issued to renovate a building to house the Mental Health Crisis Center; and 2) Improvements to a section of Rokeby Road to provide access to the new Lincoln Electric System (LES) Operations Center on South 98th Street and Rokeby Road (LES paid for the project).

Wiltgen arrived at the meeting at 2:20 p.m.

In terms of the FY 2017-2018 budget, Meyer said the County is: 1) Transferring an additional \$1,000,000 to the Highway Fund and the Bridge and Special Road Fund; 2) Transferring an additional \$200,000 to the Mental Health Crisis Center to help with cash flow because the County is not receiving Medicaid payments on a timely basis; 3) Transferring \$1,000,000 for relocation of the Emergency Operations Center (EOC) to the Youth Services Center (YSC) Building; and 4) Increasing the Corrections budget by \$1,100,000 due to an increase in the food contract and staffing (5 additional correctional officers) as a result of the jail population increase.

Meyer said another issue that has a significant impact on the budget is legal services costs. He said the Public Defender's case load and conflicts are forcing the County to make more payments to contract attorneys. The Board also received a letter from Legal Aid of Nebraska requesting an increase in its contractual payment to help cover its costs for providing representation in Juvenile Court. Meyer said the Board reconvened the Justice Council earlier in the year to help address some of these issues. Amundson said the Justice Council is also looking at the need for housing for non-violent offenders and different avenues to care for mentally ill individuals who are incarcerated.

Eagan said the County is collecting data on the impact of the Legislative Bill (LB) 605, which was approved by the Legislature in the 2015-2016 Legislative Session. **NOTE:** The bill changed classification of penalties, punishments, probation and parole provisions, and provisions relating to criminal records and restitution. Krejci asked whether the County has received any reimbursement from the State for those costs. Eagan said the State appropriated \$500,000 statewide in the form of grants for programming that would reduce jail populations.

Fisher asked whether the County is housing any prisoners out-of-county. Eagan said it is not.

Bohrer noted a dramatic decrease in the Bridge and Special Roads Fund (see Page 3 of the agenda packet). Meyer explained the Board decided to change how some sinking funds are handled. He said \$4,000,000 that was in a sinking fund in the Bridge and Special Road Fund was moved to the cash reserve and explained the Board can amend the budget if the County Engineer brings forward a request to spend those funds. The other reduction was the \$4,000,000 for the LES project. Meyer said \$1,000,000 was also moved from the Highway Fund to the cash reserve.

Pam Dingman, County Engineer, explained the County is still waiting on approximately \$500,000 in Federal Emergency Management Agency (FEMA) reimbursement from the 2015 flood, noting hundreds of county roads were washed out and 13 bridges were heavily damaged during the flooding event. She said her department repaired all of the roads and 11 of the 13 bridges out of the Highway Fund by moving some funds from other projects such as the pipe-rehab program and asphalt overlay. Dingman noted she was reimbursed approximately \$300,000 the first year but didn't have budget authority to spend those funds. Those funds were carried over but not all of those funds were reallocated to the County Engineer's budget.

Fisher asked where the additional \$1,000,000 appropriation is shown. Dingman said she asked for those funds to be placed in the Highway Fund, adding her intent is to use them to stabilize existing infrastructure.

Dingman said she submitted a budget at 97% of the previous year's budget, per the Board's request. She noted that in the previous year she budgeted \$5,400,000 for reimbursement from FEMA and LES and said the Board asked that those funds be reduced from her proposed budget and restored \$1,000,000.

Dingman said her department has several highway maintenance buildings that were built in the Work Projects Administration (WPA) era and won't accommodate modern equipment. She suggested the need to study what to do with the buildings in the future given the growth of Lincoln in some of the other areas and said that is why \$1,000,000 was set aside in the Highway Fund. In terms of the Bridge and Special Road Fund, Dingman said \$1,500,000 was budgeted last year for Bridge C-91 (North 1st and Raymond Road) but the Nebraska Department of Transportation asked her to delay work on the bridge so it could use Raymond Road as a detour while it makes repairs to Highway 79. She said she has an additional \$1,300,000 in another sinking fund for bridges and is saving it for repairs for a bridge on North 14th Street. Dingman noted she is also allocated highway buy-back and bridge buy-back funds from the State and said she plans to use the highway buy-back funds for a safety project on Saltillo Road.

In response to a question from Krejci, Meyer said the cash reserves are shown in the proposed budget (see <http://lancaster.ne.gov/budget/pdf/propbud18.pdf>).

Lee asked Dingman how much she anticipates in reimbursement from FEMA. Dingman said she expects another \$500,000 to \$1,000,000.

Bohrer requested a chart that shows actual expenditures for FY 2017 versus the proposed budget. Meyer said he will send one out to the Committee members (see Attachment 1).

Fisher inquired about the policy on unspent funds. Meyer said General Fund monies "come back to the pool" and a department's own funds become part of their fund balance and are applied against expenditures.

Fisher then asked Meyer whether he believes the County is operating on enough funds. Meyer said it is at this point in time.

Krejci inquired about debt service. Meyer said the County has no debt. He said the Lancaster County Correctional Facility Joint Public Agency (JPA) is responsible for the debt on the jail (approximately \$57,000,000) and the Public Building Commission (PBC) issues debt for other buildings.

Gordon suggested it would be helpful if Meyer could notify the Committee about issues that impact the budget at the time they occur.

NOTE: The County Board will hold a public hearing on the budget on August 29, 2017 at 9:00 a.m.

There being no further business, the meeting was adjourned at 3:07 p.m.

Submitted by Ann Taylor, Lancaster County Clerk's Office.

LANCASTER COUNTY
FY18 PROPOSED BUDGET VERSUS FY17 ACTUAL EXPENDITURES

	FY18 PROPOSED BUDGET	FY17 ACTUAL EXPENDITURES	VARIANCE	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	287,830	289,121	-1,291	-0.45%
COUNTY CLERK	1,193,965	1,105,874	88,091	7.97%
COUNTY TREASURER	3,712,540	3,355,871	356,669	10.63%
ASSESSOR	4,260,131	4,146,330	113,801	2.74%
ROD TECHNOLOGY	344,876	209,162	135,714	64.88%
ELECTION COMMISSIONER	1,137,220	1,520,960	-383,740	-25.23%
DATA PROCESSING	889,115	579,902	309,213	53.32%
BUDGET & FISCAL	353,215	350,583	2,632	0.75%
ADMINISTRATIVE SERVICES	408,948	380,567	28,381	7.46%
BOARD OF EQUALIZATION	337,260	206,590	130,670	63.25%
CLERK OF DIST COURT	1,876,709	1,783,234	93,475	5.24%
COUNTY COURT	1,193,858	1,137,640	56,218	4.94%
JUVENILE COURT	2,019,042	1,898,831	120,211	6.33%
DISTRICT COURT	2,774,574	3,040,890	-266,316	-8.76%
PUBLIC DEFENDER	4,390,692	4,099,765	290,927	7.10%
JURY COMMISSIONER	402,811	159,636	243,175	152.33%
COOPERATIVE EXTENSION	1,054,137	1,094,987	-40,850	-3.73%
RECORDS INFO & MGMT	652,178	638,606	13,572	2.13%
SHERIFF	12,536,032	12,233,041	302,991	2.48%
COUNTY ATTORNEY	7,710,845	7,372,847	337,998	4.58%
CORRECTIONS	23,810,863	22,668,868	1,141,995	5.04%
JUVENILE PROBATION	321,400	289,921	31,479	10.86%
ADULT PROBATION	551,600	465,261	86,339	18.56%
COMMUNITY CORRECTIONS	3,273,147	2,934,656	338,491	11.53%
JUVENILE DETENTION	5,980,891	5,635,521	345,370	6.13%
EMERGENCY SERVICES	585,637	545,189	40,448	7.42%
COUNTY ENGINEER	4,166,669	3,795,626	371,043	9.78%
MENTAL HEALTH BD	141,242	127,002	14,240	11.21%
GENERAL ASSISTANCE	2,238,545	1,955,558	282,987	14.47%
VETERANS SERVICE	334,048	312,230	21,818	6.99%
G.A. OPERATING	430,265	428,148	2,117	0.49%
HUMAN SERVICES	609,804	532,209	77,595	14.58%
TOTAL G.F. OPERATING	89,980,089	85,294,625	4,685,464	5.49%
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	6,282,183	9,469,022	-3,186,839	-33.66%
HIGHWAY FUND	14,093,804	13,302,754	791,050	5.95%
MENTAL HEALTH	3,224,049	3,030,419	193,630	6.39%
NOXIOUS WEED	459,646	391,509	68,137	17.40%
CO/CITY PROPERTY MGMT	4,250,220	3,680,733	569,487	15.47%
COUNTY PROPERTY MGMT	802,852	1,342,687	-539,835	-40.21%
TOTAL OTHER FUNDS OPERATING	29,112,754	31,217,125	-2,104,371	-6.74%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	16,622,096	15,627,965	994,131	6.36%
G.F. JUSTICE SYSTEM	2,220,379	1,487,460	732,919	49.27%
G.F. HHS	4,764,401	4,499,186	265,215	5.89%
WORKERS COMPENSATION	1,169,007	1,203,007	-34,000	-2.83%
OTHER SELF INSURANCE	2,316,920	322,612	1,994,308	618.18%
EMPLOYEES' INSURANCE	16,410,285	9,861,010	6,549,275	66.42%
VISITORS IMPROVEMENT	3,620,840	1,815,128	1,805,712	99.48%
VISITORS PROMOTION	2,880,019	1,700,000	1,180,019	69.41%
RURAL LIBRARY	798,971	776,770	22,201	2.86%
VETERANS AID	10,367	4,977	5,390	108.29%
GRANTS FUND	7,368,025	4,503,484	2,864,541	63.61%
KENO FUND	2,961,357	634,029	2,327,328	367.07%
ECONOMIC DEVELOPMENT	385,976	1,993	383,983	19263.09%
DEBT SERVICE	-	709,199	-709,199	-100.00%
BUILDING FUND	2,253,990	1,258,177	995,813	79.15%
JAIL SAVINGS FUND	783,962	59,284	724,678	1222.38%
CITY BUILDING MAINTENANCE	598,571	379,388	219,183	57.77%
TOTAL NON-OPERATING	65,165,166	44,843,670	20,321,496	45.32%
GRAND TOTAL	184,258,009	161,355,420	22,902,589	14.19%