



MEETING NOTICE

**Lancaster County Elected Officials
Salary Review Committee
Wednesday, November 13, 2013 at 8:00 a.m.
County-City Building
555 South 10th Street - Suite 302
(Personnel Conference Room)**

AGENDA

1. Approval of Minutes for Meeting on October 29, 2013
2. Elected Official Interviews
 - a. Don Thomas, Engineer - 8:10 a.m.
 - b. Norm Agena, Assessor/Reg of Deeds - 8:30 a.m.
 - c. Andy Stebbing, Treasurer - 8:50 a.m.
 - d. Dan Nolte, Clerk - 9:10 a.m.
3. Open Discussion

Public parking is available in the lot north of the County-City Building. Entrance for the public is on 10th Street. You will receive a parking pass at the meeting for exiting the lot.

Please contact Kerry or Minette at 441-7447 if you have any questions.

MINUTES
LANCASTER COUNTY ELECTED OFFICIALS SALARY REVIEW COMMITTEE
COUNTY-CITY BUILDING, ROOM 302
WEDNESDAY, NOVEMBER 13, 2013, AT 8:00 A.M.

Members Present: Steve Eicher, Former Pfizer Human Resources Director; Jim Gordon, Attorney at Law; Pat Kahm, Professional Resources Management, Inc.; Peggy Chantry, Bryan Health Compensation Coordinator; Gerry Dimon, Former Ameritas Vice President of Human Resources

Members Absent: Sam Seever, Former MDS Pharma Services Vice President of Legal Services; Joe Edwards, Former County Commissioner

Others Present: Kerry Eagan, County Chief Administrative Officer; Doug McDaniel, City-County Personnel Director; Cori Beattie, County Clerk's Office

The meeting was called to order at 8:10 a.m.

1. APPROVAL OF THE MINUTES FOR THE OCTOBER 29, 2013 MEETING

The item was held until later in the meeting.

2. ELECTED OFFICIAL INTERVIEWS

The following documents were distributed:

- a. Revised 2013 Elected Officials Salary Survey (Exhibit A)
- b. County Engineer Expense/Revenue Budget Comparison (including Geographic Information Systems, Bridge & Special Road Fund and Highway Fund)(Exhibit B)
- c. County Assessor/Register of Deeds Expense/Revenue Budget Comparison (including Register of Deeds Technology Fund)(Exhibit C)
- d. County Clerk Expense/Revenue Budget Comparison (Exhibit D)
- e. County Treasurer Expense/Revenue Budget Comparison (Exhibit E)

County Engineer

Don Thomas, Lancaster County Engineer, distributed a summary of his department's duties and responsibilities (Exhibit F) and provided a brief overview of the handout.

With regard to the most significant change in the past few years, Thomas mentioned the institution of the Rural to Urban Roadway Transition Streets Program (RUTS) which provides for easier transition of roads from the County to the City.

Thomas recommended a salary in the range of \$113,000 to \$115,000.

In response to Eicher's inquiry, Thomas said the most recent challenge pertaining to his office is the cost of asphalt which has more than doubled in the last five years. He added in order to absorb this additional cost in the budget, other projects become delayed. Minimal development in the County has also helped to reduce certain costs.

Gordon thanked Thomas for his many years of Service to the County. *(Note: Don Thomas previously submitted his resignation to the County Board effective December 13, 2013.)*

RETURNING TO APPROVAL OF THE MINUTES

MOTION: Dimon moved and Kahm seconded approval of the October 29, 2013 meeting minutes. Chantry, Dimon, Eicher, Gordon and Kahm voted aye. Edwards and Seever were absent. Motion carried 5-0.

County Assessor/Register of Deeds

Rob Ogden, Chief Field Deputy, and Scott Gaines, Chief Administrative Deputy, attended on behalf of Norm Agena, County Assessor. A memo from Agena was distributed highlighting the duties of the Assessor's office, staffing and technology (Exhibit G).

Gordon asked why no salary recommendation was included. Ogden said Agena reviewed the report from the Personnel Department and felt the salary data provided was within range.

Gordon inquired if either side (Assessor or Register of Deeds) is growing. Gaines said new technology has allowed for greater efficiencies on the Register of Deeds enabling both offices to be better linked. In addition, deed filings have been on the decline since 2003.

With regard to staffing, Ogden said 80% of their budget is personnel related. He added they are always looking for ways to utilize less staff while still providing a quality product.

Kahm asked Ogden and Gaines how they feel about the department's overall bottom line. Ogden said he felt the staff does an exceptional job but there is always room for improvement. He said their goal is to retain quality people. Gaines added that they are able to provide staff the means to do their job and do not experience much turnover.

Gordon questioned future challenges. Ogden said technology is always a driving force and making sure staff is well-trained to deal with these changes will be key. Gaines added there are always legislative challenges as well. Ogden said another challenge will be succession planning as many long-term employees will be eligible to retire within the next 10 years.

Kahm inquired whether the County is actively working on succession planning as a whole. McDaniel confirmed that this is on the radar for both the County and City. Dimon noted that the private sector has had difficulty lately recruiting qualified people. Kahm confirmed that the higher the salary, the more difficult it has become. McDaniel said there seems to be a lot of "staying" power in local government employment, especially at the mid-management level. Kahm said the secure benefit package could be a factor.

County Clerk

Dan Nolte, Lancaster County Clerk, distributed a summary of his department's duties and responsibilities (Exhibit H) and provided a brief overview of the handout.

In response to a question from Gordon, Nolte said the work has remained relatively steady the last four year with no major changes in duties. He added any growth experienced (i.e., the number of marriage licenses issued, etc.) coincides with the growth of the community. He added that he has many long-term employees who carry with them a great deal of knowledge with regard to the procedures of the office. The staffing level is 10 (including the Clerk and Chief Deputy) and has not changed since 1999.

Gordon asked if the staffing level is adequate. Nolte said things are currently in good shape, although, temporary employees are needed during the summer to assist with property valuation protests as this process encompasses a lot of work in a short amount of time.

With regard to the budget, Nolte said there have been no major ups and downs. He added that one retirement in a small office such as his can impact the budget significantly.

Dimon asked if any additional responsibilities have been added to the office in the last few years. Nolte said it has stayed pretty steady.

Chantry asked Nolte if he had any salary recommendation. Nolte said whatever the Committee recommended would be fine.

County Treasurer

Andy Stebbing, County Treasurer, distributed a packet of information related to the functions of his office (Exhibit I).

Stebbing said he believes the position is under paid and felt a higher salary is warranted in order to attract qualified candidates in the future. He said his office has enormous responsibilities laid out in State Statute with regard to overseeing a vast tax collection (nearly \$500,000,000). He then provided an overview of his accomplishments since taking office in 2011 (see Exhibit I, page two).

With regard to a salary recommendation, Stebbing said he makes less than the Sarpy County Treasurer and Lincoln City Treasurer. Additionally, the Nebraska Association of County Officials (NACO) salary survey listed a range of \$90,000 to \$120,000 for Lancaster County. He recommended a salary of at least \$98,000.

Kahm inquired about future challenges. Stebbing said he would like to pursue a drop off/pick up option for license plate renewals, as well as a renewal by phone option, a security request for proposal and satellite location in south Lincoln.

In response to Kahm's inquiry, Stebbing noted his budget is "solid" and he hoped to continue to come in under budget in the future.

3. OPEN DISCUSSION

It was noted the next Committee meeting would be held on December 10, 2013. Eagan said there needs to be discussion on possible recommendations before he can draft a report. A presentation to the County Board was previously scheduled for December 19th. Eagan said he could generate the report fairly quick following the December 10th meeting and could e-mail it to Committee members prior to the County Board meeting.

Chantry asked how closely the Committee should follow the midpoint recommendation and other information. McDaniel said the approach needs to be consistent and not "cherry picked", i.e., looking at non-comparable positions and/or data from outside the normal market scope. If the Committee feels there are salary inconsistencies, those should be considered knowing that they will have to justify their actions four years from now.

Kahm said she feels this Committee has a little bit of discretion but must still be consistent and prudent in its decision making while being mindful of the marketplace.

Kahm said while a proposed 20-25% salary increase for the County Treasurer is substantial, she wondered whether or not the salary has been misaligned. Eicher said he did not recollect it being treated any different in the past. Eagan said it used to be in line with the County Clerk and Clerk of the District Court but was increased due to its responsibilities. Kahm said this is where it gets challenging as many points were presented today which, in the private sector, could be viewed as worthy of a merit increase. McDaniel said the Committee needs to decide whether it is basing decisions on "merit" or "market." He noted some elected officials are more verbal than others but many may be doing similar things. He emphasized that while elected officials need to be paid fairly and appropriately, they do know what the salary is when they choose to run for office.

Chantry asked if a 2% increase is proposed, will that carry over to each year within the term? Eicher said that is really up to the Committee to decide and added that a Consumer Price Index (CPI) variable has been included in the past. Gordon said another challenge is not knowing year-to-year how legislative changes may impact an office.

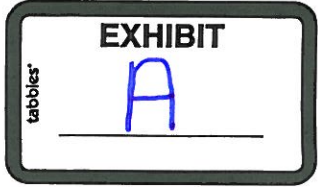
Dimon requested a summary of salary information to include the elected officials' recommendations. McDaniel said he would put this together and include the County salary survey midpoint, as well as the 2013 and 2014 salary figures. He said he could also include the NACO data (proposed range of \$90,000 to \$120,000) but he had difficulty deciphering it. Kahm felt the Committee has always somewhat discounted the NACO salary survey in the past. Gordon agreed that the Committee could do a better job. *(Note: A chart showing the requested salary information was provided to the Committee following the meeting and is attached to the minutes as Exhibit J).*

Kahm suggested that in the future, four to six structured questions (performance measures) be developed to allow for greater continuity during the elected official interview process.

Gordon asked that the next meeting announcement reflect the meeting will be longer and full attendance will be important in formulating recommendations.

The meeting was adjourned at 9:45 a.m.

Submitted by Cori Beattie, County Clerk's Office



ELECTED OFFICIALS SALARY SURVEY 2013

| | BOARD OF COMMISSIONERS Market Salary | CLERK OF THE DISTRICT COURT Market Salary | COUNTY ASSESSOR Market Salary | REGISTER OF DEEDS Market Salary | COUNTY ATTORNEY Market Salary |
|---------------------------------|--|---|-------------------------------------|---------------------------------------|-------------------------------------|
| DOUGLAS (Omaha, NE) 517,110 | \$36,217 | \$94,263 | \$109,204 | \$98,481 | \$156,619 |
| LINN (Cedar Rapids, IA) 211,226 | \$47,406 | | | \$94,813 | \$150,790 |
| POLK (Des Moines, IA) 430,640 | \$50,834 | | | \$101,668 | \$175,373 |
| SEDGWICK (Wichita, KS) 498,365 | \$41,859 | | | \$78,480 | \$139,313 |
| SHAWNEE (Topeka, KS) 177,934 | \$43,000 | | | \$59,225 | \$139,050 |
| SCOTT (Davenport, IA) 168,799 | \$40,100 | | | \$80,100 | \$138,700 |
| MEAN | \$43,236 | \$94,263 | \$109,204 | \$85,461 | \$149,974 |
| MEDIAN | \$42,430 | \$94,263 | \$109,204 | \$87,456 | \$145,051 |
| MIDPOINT | \$42,833 | \$94,263 | \$109,204 | \$86,459 | \$147,513 |
| LANCASTER 2013 | \$38,808 | \$81,366 | \$115,389 | \$115,389 | \$137,705 |
| \$ +/- | \$4,025 | \$12,897 | -\$6,185 | -\$28,930 | \$9,808 |
| % +/- | 10.37% | 15.85% | -5.36% | -25.07% | 7.12% |
| MIDPOINT | \$42,833 | \$94,263 | \$109,204 | \$86,459 | \$147,513 |
| LANCASTER 2014** | \$39,584 | \$82,993 | \$117,697 | \$117,697 | \$140,459 |
| \$ +/- | \$3,249 | \$11,270 | -\$8,493 | -\$31,238 | \$7,054 |
| % +/- | 8.21% | 13.58% | -7.22% | -26.54% | 5.02% |

**annual amounts set to 20hrs per week for comparison.*

**Lancaster County Assessor and Register of Deeds are combined.*

*** Salaries have been increased 2% based on R-09-0107 which states "Annual increase - the higher of 2% OR the increase in the U.S. Department of Labor Statistics CPI for all Urban Consumers Mid-West Region as published for November immediately preceding each January 1st, but with a maximum increase not to exceed 4%."*

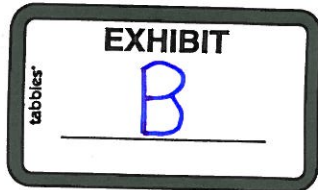
ELECTED OFFICIALS SALARY SURVEY 2013

| | COUNTY CLERK Market Salary | COUNTY ENGINEER Market Salary | COUNTY SHERIFF Market Salary | COUNTY TREASURER Market Salary | PUBLIC DEFENDER Market Salary |
|---------------------------------|----------------------------------|-------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| DOUGLAS (Omaha, NE) 517,110 | \$107,710 | \$119,919 | \$110,275 | \$109,552 | \$153,548 |
| LINN (Cedar Rapids, IA) 211,226 | | \$97,517 | \$124,233 | \$94,813 | |
| POLK (Des Moines, IA) 430,640 | \$102,163 | \$119,768 | \$145,132 | \$102,163 | |
| SEDGWICK (Wichita, KS) 498,365 | \$78,480 | \$111,453 | \$118,036 | \$78,480 | \$139,313 |
| SHAWNEE (Topeka, KS) 177,934 | \$61,800 | \$127,500 | \$89,610 | \$68,560 | |
| SCOTT (Davenport, IA) 168,799 | | \$105,369 | \$103,500 | \$80,100 | |
| MEAN | \$87,538 | \$113,588 | \$115,131 | \$88,945 | \$146,431 |
| MEDIAN | \$90,322 | \$115,611 | \$114,156 | \$87,456 | \$146,431 |
| MIDPOINT | \$88,930 | \$114,599 | \$114,643 | \$88,201 | \$146,431 |
| LANCASTER 2013 | \$77,616 | \$108,979 | \$111,549 | \$81,372 | \$137,705 |
| \$ + / - | \$11,314 | \$5,620 | \$3,094 | \$6,829 | \$8,726 |
| % + / - | 14.58% | 5.16% | 2.77% | 8.39% | 6.34% |
| MIDPOINT | \$88,930 | \$114,599 | \$114,643 | \$88,201 | \$146,431 |
| LANCASTER 2014** | \$79,168 | \$111,159 | \$113,780 | \$82,999 | \$140,459 |
| \$ + / - | \$9,762 | \$3,441 | \$863 | \$5,201 | \$5,971 |
| % + / - | 12.33% | 3.10% | 0.76% | 6.27% | 4.25% |

****Shawnee County Treasurer receives an additional \$15,000 of income from the State that we added to the wage.***

***** Salaries have been increased 2% based on R-09-0107 which states "Annual increase - the higher of 2% OR the increase in the U.S. Department of Labor Statistics CPI for all Urban Consumers Mid-West Region as published for November immediately preceding each January 1st, but with a maximum increase not to exceed 4%."***

**EXPENSE BUDGET COMPARISON
COUNTY ENGINEER
AGENCY 703
REPORT AS OF 7/10/2013**



| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 EXPENSES | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-----------------------|------------------------------|-------------------------------------|---|---|------------------------------|--|--------------|
| | | | | | | AMOUNT | % |
| 61110 | Official's Salary | \$108,009 | \$0 | \$106,842 | \$109,398 | \$2,556 | 2.39% |
| 61150 | Deputy's Salary | \$83,598 | \$0 | \$82,694 | \$84,673 | \$1,979 | 2.39% |
| 61210 | Regular Salary | \$1,916,272 | \$0 | \$1,922,022 | \$1,961,922 | \$39,900 | 2.08% |
| 61510 | FICA Contributions | \$153,948 | \$0 | \$158,979 | \$164,158 | \$5,179 | 3.26% |
| 61520 | Retirement Contributions | \$163,318 | \$0 | \$162,098 | \$167,371 | \$5,273 | 3.25% |
| 61530 | Group Health Insurance | \$418,085 | \$0 | \$414,459 | \$437,530 | \$23,071 | 5.57% |
| 61540 | Group Dental Insurance | \$19,846 | \$0 | \$19,887 | \$20,446 | \$559 | 2.81% |
| 61650 | Long-Term Disability | \$8,101 | \$0 | \$8,102 | \$8,329 | \$227 | 2.80% |
| 61660 | Post-Employment Health Pr | \$16,534 | \$0 | \$26,932 | \$16,306 | -\$10,626 | -39.45% |
| 61695 | Other Employee Benefits | \$243 | \$0 | \$540 | \$360 | -\$180 | -33.33% |
| 61750 | Workers' Comp Insurance | \$68,717 | \$0 | \$68,717 | \$75,588 | \$6,871 | 10.00% |
| 63110 | Office Supplies | \$2,900 | \$0 | \$2,900 | \$3,000 | \$100 | 3.45% |
| 63225 | Janitorial Supplies | \$900 | \$0 | \$900 | \$950 | \$50 | 5.56% |
| 63235 | Drafting & Engineering | \$2,800 | \$0 | \$2,800 | \$2,800 | \$0 | 0.00% |
| 64165 | Building Maintenance Servic | \$3,864 | \$0 | \$5,600 | \$4,950 | -\$650 | -11.61% |
| 64280 | CDL Testing | \$1,855 | \$0 | \$1,800 | \$2,000 | \$200 | 11.11% |
| 64710 | Meals | \$21 | \$0 | \$400 | \$400 | \$0 | 0.00% |
| 64715 | Lodging | \$1,758 | \$0 | \$1,200 | \$1,200 | \$0 | 0.00% |
| 64725 | Mileage | \$2,254 | \$0 | \$1,400 | \$1,400 | \$0 | 0.00% |
| 64730 | Parking & Tolls | \$26 | \$0 | \$25 | \$40 | \$15 | 60.00% |
| 64810 | Telephone - Local | \$5,663 | \$0 | \$5,800 | \$5,800 | \$0 | 0.00% |
| 64815 | Telephone - Long Distance | \$98 | \$0 | \$300 | \$300 | \$0 | 0.00% |
| 64855 | Postage | \$1,338 | \$0 | \$1,100 | \$1,200 | \$100 | 9.09% |
| 64915 | Photocopying | \$1,234 | \$0 | \$1,800 | \$1,500 | -\$300 | -16.67% |
| 64925 | Advertising | \$0 | \$0 | \$200 | \$200 | \$0 | 0.00% |
| 65660 | Memberships & Dues | \$1,240 | \$0 | \$1,700 | \$1,700 | \$0 | 0.00% |
| 65765 | CDL License Fee | \$242 | \$0 | \$300 | \$300 | \$0 | 0.00% |
| 65845 | Other Misc Fees & Services | \$5,305 | \$0 | \$5,200 | \$5,500 | \$300 | 5.77% |
| 65910 | Property Insurance | \$5,963 | \$0 | \$5,999 | \$6,385 | \$386 | 6.43% |
| 65915 | Liability Insurance | \$35,708 | \$0 | \$35,708 | \$41,238 | \$5,530 | 15.49% |
| 65920 | Vehicle Insurance | \$36,933 | \$0 | \$38,225 | \$37,801 | -\$424 | -1.11% |
| 65925 | Flood Insurance | \$1,742 | \$0 | \$1,640 | \$1,740 | \$100 | 6.10% |
| 66110 | Electricity | \$7,057 | \$0 | \$5,700 | \$6,200 | \$500 | 8.77% |
| 66115 | Natural Gas | \$3,465 | \$0 | \$4,400 | \$3,900 | -\$500 | -11.36% |
| 66220 | Office Equipment R&M | \$1,287 | \$0 | \$2,100 | \$1,600 | -\$500 | -23.81% |
| 66225 | Building R&M | \$130 | \$0 | \$3,100 | \$1,400 | -\$1,700 | -54.84% |
| 67120 | Right-of-Way | \$88,076 | \$0 | \$232,000 | \$210,000 | -\$22,000 | -9.48% |
| 67415 | Office Equipment | \$1,332 | \$0 | \$1,900 | \$1,700 | -\$200 | -10.53% |
| 67470 | Engineering & Tech Equip | \$4,790 | \$0 | \$4,900 | \$4,900 | \$0 | 0.00% |
| 67540 | Sinking Fund Prior Contracts | \$0 | \$0 | \$0 | \$1,140 | \$1,140 | N/A |
| 67550 | Engineers & Architects | \$21,427 | \$0 | \$24,000 | \$25,000 | \$1,000 | 4.17% |
| 67560 | Appraisers | \$5,913 | \$0 | \$9,800 | \$8,100 | -\$1,700 | -17.35% |
| TOTAL EXPENSES | | \$3,201,991 | \$0 | \$3,374,169 | \$3,430,425 | \$56,256 | 1.67% |

**EXPENSE BUDGET COMPARISON
G.I.S.**

**AGENCY 615
REPORT AS OF 7/9/2013**

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 EXPENSES | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|----------------|-------------------------------|-------------------------------------|---|---|------------------------------|--|---------------|
| | | | | | | AMOUNT | % |
| 61210 | Regular Salary | \$314,712 | \$0 | \$314,802 | \$303,314 | -\$11,488 | -3.65% |
| 61510 | FICA Contributions | \$23,097 | \$0 | \$23,344 | \$23,203 | -\$141 | -0.60% |
| 61520 | Retirement Contributions | \$24,548 | \$0 | \$24,122 | \$22,107 | -\$2,015 | -8.35% |
| 61530 | Group Health Insurance | \$56,714 | \$0 | \$56,713 | \$53,520 | -\$3,193 | -5.63% |
| 61540 | Group Dental Insurance | \$2,998 | \$0 | \$2,998 | \$2,912 | -\$86 | -2.87% |
| 61650 | Long-Term Disability | \$1,207 | \$0 | \$1,243 | \$1,183 | -\$60 | -4.83% |
| 61660 | Post-Employment Health Progra | \$10,715 | \$0 | \$10,713 | \$2,600 | -\$8,113 | -75.73% |
| 61750 | Workers' Comp Insurance | \$17,179 | \$0 | \$17,179 | \$18,897 | \$1,718 | 10.00% |
| 63110 | Office Supplies | \$28 | \$0 | \$350 | \$250 | -\$100 | -28.57% |
| 63235 | Drafting & Engineering | \$3,280 | \$0 | \$3,000 | \$2,800 | -\$200 | -6.67% |
| 64421 | GIS Program Manager | \$25,002 | \$0 | \$25,002 | \$25,002 | \$0 | 0.00% |
| 64710 | Meals | \$78 | \$0 | \$1,000 | \$500 | -\$500 | -50.00% |
| 64715 | Lodging | \$1,156 | \$0 | \$3,850 | \$1,000 | -\$2,850 | -74.03% |
| 64725 | Mileage | \$933 | \$0 | \$1,500 | \$800 | -\$700 | -46.67% |
| 64730 | Parking & Tolls | \$10 | \$0 | \$100 | \$50 | -\$50 | -50.00% |
| 64810 | Telephone - Local | \$217 | \$0 | \$225 | \$225 | \$0 | 0.00% |
| 64815 | Telephone - Long Distance | \$7 | \$0 | \$40 | \$40 | \$0 | 0.00% |
| 64855 | Postage | \$0 | \$0 | \$30 | \$30 | \$0 | 0.00% |
| 65660 | Memberships & Dues | \$50 | \$0 | \$350 | \$350 | \$0 | 0.00% |
| 65845 | Other Misc Fees & Services | \$1,285 | \$0 | \$2,050 | \$1,000 | -\$1,050 | -51.22% |
| 66220 | Office Equipment R&M | \$45,594 | \$0 | \$46,600 | \$47,800 | \$1,200 | 2.58% |
| 67415 | Office Equipment | \$0 | \$0 | \$400 | \$1,500 | \$1,100 | 275.00% |
| 67470 | Engineering & Tech Equip | \$10,000 | \$0 | \$10,000 | \$15,500 | \$5,500 | 55.00% |
| | TOTAL EXPENSES | \$538,811 | \$0 | \$545,611 | \$524,583 | -\$21,028 | -3.85% |

**EXPENSE BUDGET COMPARISON
BRIDGE & SPECIAL ROAD FUND
FUND 21
REPORT AS OF 7/24/2013**

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR | CURRENT YEAR | CURRENT YEAR | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-----------------------|------------------------------|--------------------|----------------------|-------------------------|------------------------|--|---------------|
| | | FY12-13 EXPENSES | FY12-13 ENCUMBRANCES | FY12-13 APPROVED BUDGET | | AMOUNT | % |
| 61210 | Regular Salary | \$1,551,964 | \$0 | \$1,517,832 | \$1,558,685 | \$40,853 | 2.69% |
| 61250 | Temporary Salary | \$16,838 | \$0 | \$25,080 | \$25,080 | \$0 | 0.00% |
| 61310 | Overtime | \$37,179 | \$0 | \$28,000 | \$28,000 | \$0 | 0.00% |
| 61510 | FICA Contributions | \$116,488 | \$0 | \$118,035 | \$123,301 | \$5,266 | 4.46% |
| 61520 | Retirement Contributions | \$123,953 | \$0 | \$117,535 | \$123,762 | \$6,227 | 5.30% |
| 61530 | Group Health Insurance | \$361,288 | \$0 | \$361,214 | \$374,272 | \$13,058 | 3.62% |
| 61540 | Group Dental Insurance | \$19,235 | \$0 | \$18,999 | \$19,705 | \$706 | 3.72% |
| 61650 | Long-Term Disability | \$6,028 | \$0 | \$6,017 | \$6,286 | \$269 | 4.47% |
| 61660 | Post-Employment Health Pr | \$5,480 | \$0 | \$16,068 | \$2,600 | -\$13,468 | -83.82% |
| 61750 | Workers' Comp Insurance | \$42,948 | \$0 | \$42,948 | \$47,243 | \$4,295 | 10.00% |
| 63110 | Office Supplies | \$844 | \$0 | \$1,100 | \$1,400 | \$300 | 27.27% |
| 63225 | Janitorial Supplies | \$700 | \$0 | \$1,200 | \$1,200 | \$0 | 0.00% |
| 63230 | Chemical Supplies | \$2,886 | \$0 | \$3,700 | \$3,700 | \$0 | 0.00% |
| 63235 | Drafting & Engineering | \$86 | \$0 | \$900 | \$700 | -\$200 | -22.22% |
| 63240 | Shop Supplies & Tools | \$13,232 | \$0 | \$14,000 | \$14,000 | \$0 | 0.00% |
| 63245 | Erosion Control Materials | \$12,025 | \$0 | \$12,000 | \$12,000 | \$0 | 0.00% |
| 63275 | Shop Tools | \$1,678 | \$0 | \$2,100 | \$1,900 | -\$200 | -9.52% |
| 63335 | Minor Safety Equipment | \$0 | \$0 | \$250 | \$250 | \$0 | 0.00% |
| 63345 | Other Operating Supplies | \$0 | \$0 | \$900 | \$900 | \$0 | 0.00% |
| 63410 | Medical Supplies | \$8 | \$0 | \$200 | \$200 | \$0 | 0.00% |
| 63510 | Motor Fuels | \$449,558 | \$0 | \$486,706 | \$520,000 | \$33,294 | 6.84% |
| 63520 | Lubricants | \$8,916 | \$0 | \$6,500 | \$8,200 | \$1,700 | 26.15% |
| 63615 | Gravel & Rock | \$652,996 | \$17,340 | \$670,000 | \$730,000 | \$60,000 | 8.96% |
| 63630 | Steel Products | \$979 | \$3,990 | \$5,200 | \$2,800 | -\$2,400 | -46.15% |
| 63635 | Lumber | \$2,418 | \$0 | \$4,300 | \$3,000 | -\$1,300 | -30.23% |
| 63645 | Other Hwy & Bridge Material | \$0 | \$0 | \$15,000 | \$7,500 | -\$7,500 | -50.00% |
| 63710 | Traffic Signs | \$11,923 | \$0 | \$15,000 | \$10,000 | -\$5,000 | -33.33% |
| 63815 | Motor Veh Parts, Supp, Ass | \$73,764 | \$0 | \$79,000 | \$74,000 | -\$5,000 | -6.33% |
| 63855 | Tires & Repair Supplies | \$27,291 | \$0 | \$27,000 | \$27,000 | \$0 | 0.00% |
| 64855 | Postage | \$486 | \$0 | \$700 | \$700 | \$0 | 0.00% |
| 65845 | Other Misc Fees & Services | \$585 | \$0 | \$9,900 | \$4,500 | -\$5,400 | -54.55% |
| 66110 | Electricity | \$36,342 | \$0 | \$37,000 | \$37,000 | \$0 | 0.00% |
| 66115 | Natural Gas | \$6,004 | \$0 | \$16,000 | \$9,000 | -\$7,000 | -43.75% |
| 66120 | Water & Sewer | \$1,015 | \$0 | \$1,000 | \$1,200 | \$200 | 20.00% |
| 66210 | Motor Vehicle R&M | \$19,613 | \$0 | \$25,000 | \$25,000 | \$0 | 0.00% |
| 66225 | Building R&M | \$6,691 | \$0 | \$6,100 | \$5,600 | -\$500 | -8.20% |
| 66410 | Other Equipment R&M | \$1,014 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 66545 | Other Rentals | \$4,040 | \$0 | \$4,000 | \$7,500 | \$3,500 | 87.50% |
| 67120 | Right-of-Way | \$0 | \$0 | \$110,000 | \$260,000 | \$150,000 | 136.36% |
| 67425 | Heavy Equipment | \$124,598 | \$10,775 | \$140,000 | \$142,225 | \$2,225 | 1.59% |
| 67445 | Communication Equipment | \$343 | \$0 | \$2,500 | \$2,000 | -\$500 | -20.00% |
| 67470 | Engineering & Tech Equip | \$14,941 | \$0 | \$29,500 | \$39,275 | \$9,775 | 33.14% |
| 67510 | Grading Contracts | \$478,018 | \$218,642 | \$630,000 | \$510,000 | -\$120,000 | -19.05% |
| 67515 | Bituminous Surfacing Contra | \$408,805 | \$1,906,775 | \$2,763,000 | \$1,785,000 | -\$978,000 | -35.40% |
| 67525 | Bridge Contracts | \$431,838 | \$311,522 | \$883,500 | \$432,000 | -\$451,500 | -51.10% |
| 67530 | Utility Relocation | \$1,138 | \$475,565 | \$483,000 | \$127,000 | -\$356,000 | -73.71% |
| 67535 | Sinking Fund Paving | \$0 | \$0 | \$0 | \$893,019 | \$893,019 | N/A |
| 67540 | Sinking Fund Prior Contracts | \$16,531 | \$0 | \$172,805 | \$289,542 | \$116,737 | 67.55% |
| 67541 | Sinking Fund Bridges | \$0 | \$0 | \$400,000 | \$730,228 | \$330,228 | 82.56% |
| 67550 | Engineers & Architects | \$24,946 | \$73,739 | \$119,500 | \$41,400 | -\$78,100 | -65.36% |
| 67555 | Engineering Testing | \$13,601 | \$20,631 | \$34,000 | \$33,000 | -\$1,000 | -2.94% |
| 67560 | Appraisers | \$0 | \$0 | \$3,350 | \$3,150 | -\$200 | -5.97% |
| TOTAL EXPENSES | | \$5,131,253 | \$3,038,979 | \$9,469,139 | \$9,107,523 | -\$361,616 | -3.82% |

**REVENUE BUDGET COMPARISON
BRIDGE & SPECIAL ROAD FUND
FUND 21
REPORT AS OF 7/24/2013**

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 RECEIPTS | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-----------------------|------------------------------|-------------------------------------|---|---|------------------------------|--|--------------|
| | | | | | | AMOUNT | % |
| 54190 | FEMA EMA Reimbursement | \$20,875 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 54476 | Hwy Street Buyback | \$0 | \$0 | \$0 | \$243,019 | \$243,019 | N/A |
| 54477 | Hwy Bridge Buyback | \$0 | \$0 | \$0 | \$80,228 | \$80,228 | N/A |
| 54810 | Inlieu of Taxes 1957 & Prior | \$1 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55810 | Contract Revenue/Reimburs | \$58,391 | \$0 | \$65,000 | \$215,000 | \$150,000 | 230.77% |
| 55842 | Maps & Prints | \$109 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55844 | Garage Service | \$460,892 | \$0 | \$420,000 | \$470,000 | \$50,000 | 11.90% |
| 55896 | Other Reimb & Refunds | \$268 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 57110 | CD Interest | \$14,444 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 57195 | Other Interest Income | \$1,334 | \$0 | \$15,000 | \$20,000 | \$5,000 | 33.33% |
| 58210 | Sale of Equipment | \$49,681 | \$0 | \$10,000 | \$25,000 | \$15,000 | 150.00% |
| 59110 | General Fund Transfers | \$6,293,550 | \$0 | \$6,259,121 | \$6,342,231 | \$83,110 | 1.33% |
| TOTAL REVENUES | | \$6,901,513 | \$0 | \$6,769,121 | \$7,395,478 | \$626,357 | 9.25% |

**EXPENSE BUDGET COMPARISON
HIGHWAY FUND**

**FUND 00022
REPORT AS OF 7/12/2013**

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 EXPENSES | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-----------------------|-----------------------------|-------------------------------------|---|---|------------------------------|--|--------------|
| | | | | | | AMOUNT | % |
| 61210 | Regular Salary | \$1,779,476 | \$0 | \$1,734,335 | \$1,726,154 | -\$8,181 | -0.47% |
| 61250 | Temporary Salary | \$29,613 | \$0 | \$33,440 | \$33,440 | \$0 | 0.00% |
| 61310 | Overtime | \$30,863 | \$0 | \$24,000 | \$24,000 | \$0 | 0.00% |
| 61510 | FICA Contributions | \$134,362 | \$0 | \$135,242 | \$136,445 | \$1,203 | 0.89% |
| 61520 | Retirement Contributions | \$136,855 | \$0 | \$135,274 | \$136,686 | \$1,412 | 1.04% |
| 61530 | Group Health Insurance | \$422,023 | \$0 | \$405,904 | \$446,190 | \$40,286 | 9.93% |
| 61540 | Group Dental Insurance | \$22,269 | \$0 | \$22,774 | \$22,755 | -\$19 | -0.08% |
| 61650 | Long-Term Disability | \$6,767 | \$0 | \$6,894 | \$6,732 | -\$162 | -2.35% |
| 61660 | Post-Employment Health Pr | \$4,091 | \$0 | \$18,759 | \$0 | -\$18,759 | -100.00% |
| 61750 | Workers' Comp Insurance | \$42,948 | \$0 | \$42,948 | \$47,243 | \$4,295 | 10.00% |
| 63110 | Office Supplies | \$2,773 | \$0 | \$2,700 | \$3,100 | \$400 | 14.81% |
| 63225 | Janitorial Supplies | \$3,844 | \$0 | \$3,550 | \$3,600 | \$50 | 1.41% |
| 63230 | Chemical Supplies | \$53,180 | \$10,306 | \$64,000 | \$91,000 | \$27,000 | 42.19% |
| 63240 | Shop Supplies & Tools | \$25,190 | \$0 | \$26,000 | \$26,000 | \$0 | 0.00% |
| 63245 | Erosion Control Materials | \$4,861 | \$0 | \$5,000 | \$5,000 | \$0 | 0.00% |
| 63275 | Shop Tools | \$6,916 | \$0 | \$8,200 | \$8,000 | -\$200 | -2.44% |
| 63335 | Minor Safety Equipment | \$60 | \$0 | \$250 | \$250 | \$0 | 0.00% |
| 63345 | Other Operating Supplies | \$150 | \$0 | \$4,500 | \$800 | -\$3,700 | -82.22% |
| 63410 | Medical Supplies | \$104 | \$0 | \$200 | \$200 | \$0 | 0.00% |
| 63510 | Motor Fuels | \$703,416 | \$0 | \$697,891 | \$725,599 | \$27,708 | 3.97% |
| 63520 | Lubricants | \$47,281 | \$0 | \$42,000 | \$44,000 | \$2,000 | 4.76% |
| 63610 | Asphalt | \$96,655 | \$0 | \$60,000 | \$70,000 | \$10,000 | 16.67% |
| 63615 | Gravel & Rock | \$874,351 | \$88,294 | \$960,000 | \$1,025,000 | \$65,000 | 6.77% |
| 63620 | Concrete | \$2,007 | \$0 | \$5,200 | \$4,400 | -\$800 | -15.38% |
| 63625 | Culverts | \$27,128 | \$0 | \$30,000 | \$30,000 | \$0 | 0.00% |
| 63630 | Steel Products | \$7,634 | \$0 | \$7,500 | \$8,100 | \$600 | 8.00% |
| 63635 | Lumber | \$22,396 | \$0 | \$22,000 | \$2,000 | -\$20,000 | -90.91% |
| 63645 | Other Hwy & Bridge Materia | \$595 | \$0 | \$3,800 | \$5,200 | \$1,400 | 36.84% |
| 63710 | Traffic Signs | \$20,148 | \$0 | \$20,000 | \$30,000 | \$10,000 | 50.00% |
| 63715 | Sign Posts | \$10,069 | \$0 | \$16,000 | \$9,900 | -\$6,100 | -38.13% |
| 63720 | Pavement Marking | \$38,440 | \$29,290 | \$73,000 | \$81,000 | \$8,000 | 10.96% |
| 63815 | Motor Veh Parts, Supp, Ass | \$209,297 | \$0 | \$210,000 | \$200,000 | -\$10,000 | -4.76% |
| 63825 | Heavy Equip Parts, Supp, A | \$73,865 | \$0 | \$75,000 | \$78,500 | \$3,500 | 4.67% |
| 63835 | Plumbing Supplies | \$142 | \$0 | \$400 | \$400 | \$0 | 0.00% |
| 63840 | Electrical Supplies | \$88 | \$0 | \$400 | \$400 | \$0 | 0.00% |
| 63855 | Tires & Repair Supplies | \$62,615 | \$0 | \$60,000 | \$62,000 | \$2,000 | 3.33% |
| 64165 | Building Maintenance Serv | \$4,412 | \$0 | \$5,800 | \$4,900 | -\$900 | -15.52% |
| 64810 | Telephone - Local | \$5,377 | \$0 | \$5,100 | \$5,300 | \$200 | 3.92% |
| 64815 | Telephone - Long Distance | \$338 | \$0 | \$425 | \$475 | \$50 | 11.76% |
| 64855 | Postage | \$4,077 | \$0 | \$4,400 | \$4,400 | \$0 | 0.00% |
| 64915 | Photocopying | \$358 | \$0 | \$600 | \$600 | \$0 | 0.00% |
| 65845 | Other Misc Fees & Services | \$10,796 | \$0 | \$10,200 | \$14,500 | \$4,300 | 42.16% |
| 66110 | Electricity | \$16,927 | \$0 | \$15,500 | \$17,500 | \$2,000 | 12.90% |
| 66115 | Natural Gas | \$10,161 | \$0 | \$13,000 | \$12,000 | -\$1,000 | -7.69% |
| 66120 | Water & Sewer | \$6,520 | \$0 | \$5,400 | \$6,600 | \$1,200 | 22.22% |
| 66210 | Motor Vehicle R&M | \$52,577 | \$0 | \$70,000 | \$65,000 | -\$5,000 | -7.14% |
| 66225 | Building R&M | \$57,783 | \$0 | \$55,200 | \$35,700 | -\$19,500 | -35.33% |
| 66265 | Communication Equip R&M | \$8,133 | \$0 | \$7,600 | \$8,500 | \$900 | 11.84% |
| 66410 | Other Equipment R&M | \$4,641 | \$0 | \$8,300 | \$5,250 | -\$3,050 | -36.75% |
| 66545 | Other Rentals | \$14,006 | \$0 | \$14,000 | \$14,000 | \$0 | 0.00% |
| 67220 | Sinking Fund Buildings | \$0 | \$0 | \$200,000 | \$250,000 | \$50,000 | 25.00% |
| 67425 | Heavy Equipment | \$706,605 | \$0 | \$707,130 | \$752,390 | \$45,260 | 6.40% |
| 67445 | Communication Equipment | \$1,896 | \$0 | \$2,200 | \$2,000 | -\$200 | -9.09% |
| 67470 | Engineering & Tech Equip | \$19,163 | \$0 | \$19,500 | \$22,500 | \$3,000 | 15.38% |
| 67520 | Structures Pipes & Box Culv | \$65,645 | \$261,672 | \$358,000 | \$360,000 | \$2,000 | 0.56% |
| 67542 | Guardrail Contracts | \$10,898 | \$0 | \$27,000 | \$11,400 | -\$15,600 | -57.78% |
| TOTAL EXPENSES | | \$6,290,206 | \$655,009 | \$7,208,516 | \$7,705,109 | \$496,593 | 6.89% |

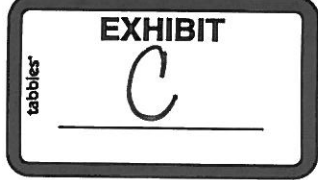
**REVENUE BUDGET COMPARISON
HIGHWAY FUND**

FUND 00022

REPORT AS OF 7/12/2013

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 RECEIPTS | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-----------------------|----------------------------|-------------------------------------|---|---|------------------------------|--|---------------|
| | | | | | | AMOUNT | % |
| 53150 | Oversize Permits | \$2,675 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 54190 | FEMA EMA Reimbursement | \$20,875 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 54475 | Highway Street Allocation | \$5,615,532 | \$0 | \$5,400,000 | \$6,540,598 | \$1,140,598 | 21.12% |
| 54480 | Incentive Payments | \$11,250 | \$0 | \$11,250 | \$11,250 | \$0 | 0.00% |
| 54555 | MV Fee - Highway Fund | \$400,835 | \$0 | \$450,000 | \$664,948 | \$214,948 | 47.77% |
| 55810 | Contract Revenue/Reimburs | \$0 | \$0 | \$10,000 | \$15,000 | \$5,000 | 50.00% |
| 55896 | Other Reimb & Refunds | \$10,167 | \$0 | \$5,000 | \$15,000 | \$10,000 | 200.00% |
| 55910 | Gravel | \$4,940 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55935 | Other Maintenance Cost Rei | \$7,774 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 57110 | CD Interest | \$8,612 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 57195 | Other Interest Income | \$0 | \$0 | \$20,000 | \$10,000 | -\$10,000 | -50.00% |
| 58210 | Sale of Equipment | \$0 | \$0 | \$30,000 | \$10,000 | -\$20,000 | -66.67% |
| 58530 | Scrap Sales | \$15,373 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL REVENUES | | \$6,098,032 | \$0 | \$5,926,250 | \$7,266,796 | \$1,340,546 | 22.62% |

**EXPENSE BUDGET COMPARISON
ASSESSOR/REGISTER OF DEEDS
AGENCY 605
REPORT AS OF 7/9/2013**



| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 EXPENSES | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|----------------|-------------------------------|-------------------------------------|---|---|------------------------------|--|--------------|
| | | | | | | AMOUNT | % |
| 61110 | Official's Salary | \$114,362 | \$0 | \$113,126 | \$115,833 | \$2,707 | 2.39% |
| 61150 | Deputy's Salary | \$204,948 | \$0 | \$201,632 | \$208,502 | \$6,870 | 3.41% |
| 61210 | Regular Salary | \$2,050,096 | \$0 | \$2,110,262 | \$2,157,159 | \$46,897 | 2.22% |
| 61310 | Overtime | \$221 | \$0 | \$20,000 | \$0 | -\$20,000 | -100.00% |
| 61510 | FICA Contributions | \$171,880 | \$0 | \$186,857 | \$189,702 | \$2,845 | 1.52% |
| 61520 | Retirement Contributions | \$183,297 | \$0 | \$189,152 | \$193,557 | \$4,405 | 2.33% |
| 61530 | Group Health Insurance | \$451,642 | \$0 | \$451,746 | \$498,476 | \$46,730 | 10.34% |
| 61540 | Group Dental Insurance | \$21,384 | \$0 | \$22,761 | \$23,016 | \$255 | 1.12% |
| 61650 | Long-Term Disability | \$9,041 | \$0 | \$9,458 | \$9,678 | \$220 | 2.33% |
| 61660 | Post-Employment Health Progra | \$20,836 | \$0 | \$26,260 | \$20,800 | -\$5,460 | -20.79% |
| 61695 | Other Employee Benefits | \$96 | \$0 | \$180 | \$0 | -\$180 | -100.00% |
| 63110 | Office Supplies | \$10,325 | \$0 | \$20,000 | \$12,500 | -\$7,500 | -37.50% |
| 63345 | Other Operating Supplies | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 63510 | Motor Fuels | \$13,491 | \$0 | \$17,500 | \$15,000 | -\$2,500 | -14.29% |
| 64175 | Comput Softwr Maint/License | \$121,221 | \$0 | \$131,200 | \$140,000 | \$8,800 | 6.71% |
| 64285 | Information Services | \$149,938 | \$0 | \$144,406 | \$155,000 | \$10,594 | 7.34% |
| 64295 | Other Misc Contracted Svs | \$680 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 64710 | Meals | \$1,480 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 64715 | Lodging | \$7,386 | \$0 | \$8,000 | \$8,000 | \$0 | 0.00% |
| 64720 | Fares | \$1,485 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 64725 | Mileage | \$376 | \$0 | \$500 | \$500 | \$0 | 0.00% |
| 64730 | Parking & Tolls | \$30 | \$0 | \$500 | \$500 | \$0 | 0.00% |
| 64810 | Telephone - Local | \$9,235 | \$0 | \$17,000 | \$15,000 | -\$2,000 | -11.76% |
| 64815 | Telephone - Long Distance | \$108 | \$0 | \$500 | \$500 | \$0 | 0.00% |
| 64855 | Postage | \$13,771 | \$0 | \$18,000 | \$16,000 | -\$2,000 | -11.11% |
| 64910 | Printing | \$1,722 | \$0 | \$8,000 | \$5,000 | -\$3,000 | -37.50% |
| 64915 | Photocopying | \$778 | \$0 | \$2,500 | \$2,500 | \$0 | 0.00% |
| 64925 | Advertising | \$8 | \$0 | \$300 | \$300 | \$0 | 0.00% |
| 65660 | Memberships & Dues | \$1,881 | \$0 | \$2,250 | \$2,250 | \$0 | 0.00% |
| 65665 | Books & Subscriptions | \$1,488 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 65670 | Enrollment Fees & Tuition | \$6,814 | \$0 | \$13,000 | \$13,000 | \$0 | 0.00% |
| 65675 | Licensing | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 65920 | Vehicle Insurance | \$4,145 | \$0 | \$5,320 | \$4,268 | -\$1,052 | -19.77% |
| 66210 | Motor Vehicle R&M | \$5,766 | \$0 | \$10,000 | \$10,000 | \$0 | 0.00% |
| 66220 | Office Equipment R&M | \$0 | \$0 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 66260 | Microfilm Equipment R&M | \$50 | \$0 | \$500 | \$500 | \$0 | 0.00% |
| 66520 | Building Rent | \$127,232 | \$0 | \$128,102 | \$127,382 | -\$720 | -0.56% |
| 67410 | Vehicles | \$0 | \$116,552 | \$0 | \$0 | \$0 | 0.00% |
| 67415 | Office Equipment | \$1,837 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 67465 | Furniture & Fixtures | \$16,728 | \$0 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 67475 | Computer Equipment | \$4,179 | \$0 | \$9,000 | \$9,000 | \$0 | 0.00% |
| | TOTAL EXPENSES | \$3,729,956 | \$116,552 | \$3,878,012 | \$3,963,923 | \$85,911 | 2.22% |

**REVENUE BUDGET COMPARISON
ASSESSOR/REGISTER OF DEEDS
AGENCY 605
REPORT AS OF 7/9/2013**

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 RECEIPTS | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-------------------|------------------------|-------------------------------------|---|---|------------------------------|--|--------------|
| | | | | | | AMOUNT | % |
| 55200 | FEES | \$0 | \$0 | \$1,900,000 | \$2,000,000 | \$100,000 | 5.26% |
| 55310 | Doc Stamp 25% | \$618,947 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55315 | Filing & Recording Fee | \$1,682,028 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55316 | Non-Filing Fees | \$2,552 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | TOTAL REVENUES | \$2,304,527 | \$0 | \$1,900,000 | \$2,000,000 | \$100,000 | 5.26% |

**EXPENSE BUDGET COMPARISON
 ROD TECHNOLOGY
 AGENCY 606
 REPORT AS OF 7/9/2013**

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 EXPENSES | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|----------------|-----------------------------|-------------------------------------|---|---|------------------------------|--|----------------|
| | | | | | | AMOUNT | % |
| 64175 | Comput Softwr Maint/License | \$0 | \$0 | \$31,250 | \$79,304 | \$48,054 | 153.77% |
| 64720 | Fares | \$1,738 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 65670 | Enrollment Fees & Tuition | \$2,780 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 67475 | Computer Equipment | \$36,328 | \$0 | \$93,750 | \$237,914 | \$144,164 | 153.77% |
| | TOTAL EXPENSES | \$45,230 | \$0 | \$125,000 | \$317,218 | \$192,218 | 153.77% |

**REVENUE BUDGET COMPARISON
 ROD TECHNOLOGY**

AGENCY 606

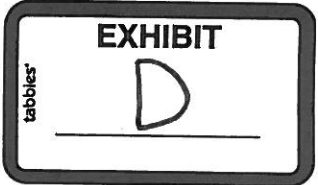
REPORT AS OF 7/9/2013

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 RECEIPTS | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-------------------|------------------------|-------------------------------------|---|---|------------------------------|--|----------------|
| | | | | | | AMOUNT | % |
| 55315 | Filing & Recording Fee | \$112,448 | \$0 | \$125,000 | \$250,000 | \$125,000 | 100.00% |
| | TOTAL REVENUES | \$112,448 | \$0 | \$125,000 | \$250,000 | \$125,000 | 100.00% |

**EXPENSE BUDGET COMPARISON
COUNTY CLERK**

AGENCY 602

REPORT AS OF 7/9/2013



| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 EXPENSES | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|----------------|-------------------------------|-------------------------------------|---|---|------------------------------|--|--------------|
| | | | | | | AMOUNT | % |
| 61110 | Official's Salary | \$76,925 | \$0 | \$76,854 | \$77,915 | \$1,061 | 1.38% |
| 61150 | Deputy's Salary | \$72,758 | \$0 | \$72,746 | \$74,020 | \$1,274 | 1.75% |
| 61210 | Regular Salary | \$377,177 | \$0 | \$381,685 | \$411,180 | \$29,495 | 7.73% |
| 61250 | Temporary Salary | \$16,056 | \$0 | \$15,000 | \$0 | -\$15,000 | -100.00% |
| 61310 | Overtime | \$516 | \$0 | \$500 | \$500 | \$0 | 0.00% |
| 61510 | FICA Contributions | \$39,640 | \$0 | \$42,123 | \$43,109 | \$986 | 2.34% |
| 61520 | Retirement Contributions | \$41,117 | \$0 | \$41,427 | \$43,954 | \$2,527 | 6.10% |
| 61530 | Group Health Insurance | \$102,620 | \$0 | \$97,299 | \$111,814 | \$14,515 | 14.92% |
| 61540 | Group Dental Insurance | \$5,768 | \$0 | \$5,629 | \$6,093 | \$464 | 8.24% |
| 61650 | Long-Term Disability | \$2,031 | \$0 | \$2,029 | \$2,196 | \$167 | 8.23% |
| 61660 | Post-Employment Health Progra | \$5,803 | \$0 | \$5,922 | \$5,200 | -\$722 | -12.19% |
| 63110 | Office Supplies | \$2,680 | \$0 | \$5,000 | \$5,000 | \$0 | 0.00% |
| 64175 | Comput Softwr Maint/License | \$32,799 | \$0 | \$33,500 | \$33,500 | \$0 | 0.00% |
| 64285 | Information Services | \$73,209 | \$0 | \$70,863 | \$72,343 | \$1,480 | 2.09% |
| 64725 | Mileage | \$350 | \$0 | \$150 | \$150 | \$0 | 0.00% |
| 64810 | Telephone - Local | \$2,788 | \$0 | \$6,000 | \$6,000 | \$0 | 0.00% |
| 64815 | Telephone - Long Distance | \$33 | \$0 | \$150 | \$150 | \$0 | 0.00% |
| 64855 | Postage | \$8,612 | \$0 | \$10,000 | \$10,000 | \$0 | 0.00% |
| 64910 | Printing | \$2,633 | \$0 | \$4,300 | \$4,300 | \$0 | 0.00% |
| 64915 | Photocopying | \$1,285 | \$0 | \$4,500 | \$4,500 | \$0 | 0.00% |
| 65660 | Memberships & Dues | \$0 | \$0 | \$75 | \$75 | \$0 | 0.00% |
| 65665 | Books & Subscriptions | \$1,722 | \$0 | \$945 | \$945 | \$0 | 0.00% |
| 65670 | Enrollment Fees & Tuition | \$75 | \$0 | \$400 | \$400 | \$0 | 0.00% |
| 66215 | Furniture & Fixture R&M | \$1,819 | \$0 | \$200 | \$200 | \$0 | 0.00% |
| 66220 | Office Equipment R&M | \$0 | \$0 | \$600 | \$600 | \$0 | 0.00% |
| 66260 | Microfilm Equipment R&M | \$0 | \$0 | \$200 | \$200 | \$0 | 0.00% |
| 66520 | Building Rent | \$46,502 | \$0 | \$46,502 | \$46,502 | \$0 | 0.00% |
| | TOTAL EXPENSES | \$917,163 | \$0 | \$924,799 | \$961,046 | \$36,247 | 3.92% |

**REVENUE BUDGET COMPARISON
COUNTY CLERK**

AGENCY 602

REPORT AS OF 7/9/2013

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 RECEIPTS | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-----------------------|------------------------------|-------------------------------------|---|---|------------------------------|--|--------------|
| | | | | | | AMOUNT | % |
| 51930 | Occupation Tax | \$14,250 | \$0 | \$15,000 | \$15,000 | \$0 | 0.00% |
| 53140 | Locksmith Licenses | \$50 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 53510 | Marriage Licenses | \$31,980 | \$0 | \$34,000 | \$34,000 | \$0 | 0.00% |
| 55200 | FEES | \$0 | \$0 | \$14,000 | \$14,000 | \$0 | 0.00% |
| 55335 | Publication Fee | \$480 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55495 | Other Miscellaneous Fees | \$16,766 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55846 | Copy Machine | \$365 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 58595 | Other Miscellaneous Revenues | \$175 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL RECEIPTS | | 64,065 | 0 | 63,000 | 63,000 | 0 | 0.00% |

**EXPENSE BUDGET COMPARISON
COUNTY TREASURER
AGENCY 603
REPORT AS OF 7/9/2013**



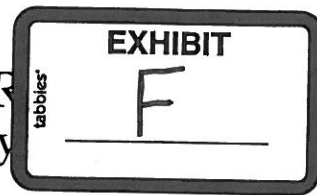
| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 EXPENSES | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|----------------|-------------------------------|-------------------------------------|---|---|------------------------------|--|---------------|
| | | | | | | AMOUNT | % |
| 61110 | Official's Salary | \$80,648 | \$0 | \$79,800 | \$81,685 | \$1,885 | 2.36% |
| 61150 | Deputy's Salary | \$78,727 | \$0 | \$80,050 | \$75,333 | -\$4,717 | -5.89% |
| 61210 | Regular Salary | \$1,571,292 | \$0 | \$1,602,400 | \$1,595,778 | -\$6,622 | -0.41% |
| 61250 | Temporary Salary | \$25,113 | \$0 | \$10,500 | \$63,600 | \$53,100 | 505.71% |
| 61310 | Overtime | \$1,958 | \$0 | \$0 | \$100 | \$100 | N/A |
| 61510 | FICA Contributions | \$126,156 | \$0 | \$134,400 | \$138,680 | \$4,280 | 3.18% |
| 61520 | Retirement Contributions | \$130,216 | \$0 | \$137,100 | \$136,718 | -\$382 | -0.28% |
| 61530 | Group Health Insurance | \$451,523 | \$0 | \$457,050 | \$501,311 | \$44,261 | 9.68% |
| 61540 | Group Dental Insurance | \$22,899 | \$0 | \$24,050 | \$25,121 | \$1,071 | 4.45% |
| 61650 | Long-Term Disability | \$6,430 | \$0 | \$6,800 | \$6,823 | \$23 | 0.34% |
| 61660 | Post-Employment Health Progra | \$65,824 | \$0 | \$76,549 | \$6,500 | -\$70,049 | -91.51% |
| 63110 | Office Supplies | \$38,376 | \$0 | \$38,900 | \$40,000 | \$1,100 | 2.83% |
| 63345 | Other Operating Supplies | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| 63820 | Grounds Maintenance Supplies | \$50 | \$0 | \$0 | \$200 | \$200 | N/A |
| 63895 | Other Repair & Maint Supplies | \$0 | \$0 | \$0 | \$500 | \$500 | N/A |
| 64285 | Information Services | \$245,768 | \$0 | \$263,650 | \$183,300 | -\$80,350 | -30.48% |
| 64295 | Other Misc Contracted Svs | \$59,454 | \$1,147 | \$92,550 | \$72,000 | -\$20,550 | -22.20% |
| 64710 | Meals | \$0 | \$0 | \$0 | \$280 | \$280 | N/A |
| 64715 | Lodging | \$0 | \$0 | \$0 | \$825 | \$825 | N/A |
| 64725 | Mileage | \$2,777 | \$0 | \$1,500 | \$2,000 | \$500 | 33.33% |
| 64730 | Parking & Tolls | \$0 | \$0 | \$0 | \$25 | \$25 | N/A |
| 64810 | Telephone - Local | \$16,144 | \$0 | \$17,800 | \$17,800 | \$0 | 0.00% |
| 64815 | Telephone - Long Distance | \$317 | \$0 | \$550 | \$550 | \$0 | 0.00% |
| 64855 | Postage | \$149,544 | \$0 | \$150,750 | \$145,000 | -\$5,750 | -3.81% |
| 64910 | Printing | \$32,556 | \$0 | \$27,750 | \$27,750 | \$0 | 0.00% |
| 64915 | Photocopying | \$2,936 | \$0 | \$3,000 | \$3,000 | \$0 | 0.00% |
| 64925 | Advertising | \$8,614 | \$0 | \$9,000 | \$11,000 | \$2,000 | 22.22% |
| 65660 | Memberships & Dues | \$250 | \$0 | \$0 | \$1,100 | \$1,100 | N/A |
| 65665 | Books & Subscriptions | \$26 | \$0 | \$600 | \$1,011 | \$411 | 68.50% |
| 65670 | Enrollment Fees & Tuition | \$495 | \$0 | \$600 | \$600 | \$0 | 0.00% |
| 65690 | Contingencies | \$55,059 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 65685 | Refunds & Repayments | \$100 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 65845 | Other Misc Fees & Services | \$438 | \$0 | \$800 | \$800 | \$0 | 0.00% |
| 65925 | Flood Insurance | \$1,462 | \$0 | \$1,350 | \$1,350 | \$0 | 0.00% |
| 65935 | Other Insurance | \$11,774 | \$0 | \$9,850 | \$11,800 | \$1,950 | 19.80% |
| 65950 | Officials' Bonds | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 65955 | Employees' Bonds | \$360 | \$0 | \$0 | \$500 | \$500 | N/A |
| 66225 | Building R&M | \$0 | \$0 | \$0 | \$7,500 | \$7,500 | N/A |
| 66280 | Security Equipment R&M | \$0 | \$0 | \$0 | \$3,000 | \$3,000 | N/A |
| 66410 | Other Equipment R&M | \$140 | \$0 | \$500 | \$2,500 | \$2,000 | 400.00% |
| 66520 | Building Rent | \$213,320 | \$0 | \$213,350 | \$222,105 | \$8,755 | 4.10% |
| 67415 | Office Equipment | \$0 | \$0 | \$0 | \$2,000 | \$2,000 | N/A |
| 67465 | Furniture & Fixtures | \$0 | \$0 | \$0 | \$1,000 | \$1,000 | N/A |
| 67475 | Computer Equipment | \$3,278 | \$0 | \$0 | \$4,000 | \$4,000 | N/A |
| 67495 | Other Misc Equipment | \$0 | \$0 | \$0 | \$14,000 | \$14,000 | N/A |
| | TOTALS | \$3,404,023 | \$1,147 | \$3,441,199 | \$3,409,645 | -\$31,554 | -0.92% |

**REVENUE BUDGET COMPARISON
COUNTY TREASURER
AGENCY 603
REPORT AS OF 7/9/2013**

| OBJECT ACCOUNT | DESCRIPTION | CURRENT YEAR FY12-13 RECEIPTS | CURRENT YEAR FY12-13 ENCUMBRANCES | CURRENT YEAR FY12-13 APPROVED BUDGET | FY13-14 BUDGET REQUEST | CHANGE FROM CURRENT BUDGET TO FY13-14 BUDGET REQUEST | |
|-------------------|--------------------------------|-------------------------------------|---|---|------------------------------|--|---------------|
| | | | | | | AMOUNT | % |
| 55100 | COMMISSIONS | \$0 | \$0 | \$3,850,000 | \$3,900,000 | \$50,000 | 1.30% |
| 55110 | Property Tax Commission | \$3,360,380 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55112 | Motor Vehicle Tax Commission | \$215,002 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55114 | Wheel Tax Commissions | \$154,550 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55120 | Homestead Exempt Commissio | \$93,489 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55129 | Property Tax Relief Commissior | \$70,100 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55200 | FEES | \$0 | \$0 | \$1,300,000 | \$1,250,000 | -\$50,000 | -3.85% |
| 55210 | Drivers License Fees | \$204,405 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55215 | MV Registration Fees | \$545,531 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55230 | Distress Warrant Fees | \$1,034 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55240 | Tax Sale Fees | \$10,420 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55245 | Tax Sale Certificate & Adv Fee | \$6,430 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55265 | Boat Registration Fee | \$10,928 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55290 | Chck Collection Fee | \$1,553 | \$0 | \$3,000 | \$2,000 | -\$1,000 | -33.33% |
| 55295 | Auto Title Fee | \$349,947 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55340 | Sales Tax Fees | \$1,798 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55355 | Rental Vehicle Fees | \$21,761 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55380 | MV Flat Fees | \$25,255 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55878 | Postage Reimbursement | \$180 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 55896 | Other Reimb & Refunds | \$51 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 57100 | INTEREST INCOME | \$0 | \$0 | \$150,000 | \$105,000 | -\$45,000 | -30.00% |
| 57110 | CD Interest | \$30,511 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 57120 | Interest on Pools | \$75,106 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 57195 | Other Interest Income | \$4,569 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 58595 | Other Miscellaneous Revenues | \$4,185 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | TOTAL RECEIPTS | 5,257,285 | 0 | 5,303,000 | 5,257,000 | -46,000 | -0.87% |

LANCASTER
COUNTY
ENGINEERING

Don R
County



DEPARTMENT

Kenneth D. Schroeder - Deputy
County Surveyor

November 12, 2013

TO: Kerry Eagan, Chief Administrative Officer
FROM: Don Thomas Don Thomas
SUBJECT: Elected Officials Duties

I am in receipt of your letter requesting a summary of the duties for the elected officials offices. The intent of this survey is to assist the County Board's Salary Committee in the setting of elected official's salaries for next term.

The first consideration is the qualifications for the Office of County Engineer. State law requires that counties with a population in excess of 150,000 shall elect a County Engineer and that person shall be a Licensed Professional Engineer. State law further defines that the County Surveyor shall be appointed by and serve as the Deputy to the County Engineer. The law requires that the Deputy be a Licensed Land Surveyor.

The duties of the Office of County Engineer are varied but would encompass the following:

Legal Land Survey

This office, through the County Surveyor, is responsible for the preservation, maintenance and re-establishment of all the section corners and quarter corners within the boundaries of Lancaster County.

The County Surveyor, through satellite surveying, has also been instrumental in re-monumenting all the legal corners within the County and developing the base maps for the County Geographical Information System. The manager of the base maps for the G.I.S. System serves as a department head to the County Engineer.

Road Maintenance and Snow Removal

The County Engineer's Office is responsible for the daily routine maintenance and snow removal on the County road system. Routine maintenance would include blading, hauling material on the gravel roads, sign maintenance, mowing, tree removal, culvert replacement and guardrail repairs.

The County road system, by law and County Board recognition, includes about 1,031 miles of gravel, 242 miles of pavement and 46 miles of dirt. In addition to this mileage, are the eligible subdivision mileage that amounts to 38 miles of gravel and 33 miles of paved streets.

Kerry Eagan
November 12, 2013
Page Two

Road/Bridge Design & Construction

The County Engineer's Office is responsible for the setting of priorities on new road and bridge improvements and insuring that the design is completed and the future construction is inspected and certified for acceptance.

This office is also responsible for the acquisition of the necessary right of way needed to accomplish these improvements. The acquisition is done by in-house staff and the appraisals are, for the most part, done by outside sources.

Vehicle Maintenance

The County Engineer's Office, in cooperation with the County Board, determined that the old County Shop needed to be replaced and that a consolidation of other county vehicle maintenance facilities should be accomplished. The completion of the new shop at Westgate in 1985 was the culmination of the endeavor. The County Engineer's Office then took over the vehicle maintenance and repairs on all county vehicles.

The County Engineer's Office includes about 110 employees and had a Fiscal 2013 Budget of approximately \$20.5 million.

In regards to additional duties, the most significant change is the addition of the "RUTS" program as this program is in addition to our annual grading work. Over the past four years we have completed the right of way acquisition and construction on South 98th Street between Old Cheney Road and "A" Street. We have one mile to finish South 98th Street up to "O" Street.

In regards to an appropriate salary for this position, it would be in a range between \$113,000 and \$115,000.

If I can be of further assistance to you, please do not hesitate to contact me.

DRT/bml

LANCASTER COUNTY ASSESSOR/REGISTER OF

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY



November 13, 2013

TO: Salary Review Committee members

FROM: Norman H. Agena

RE: Salary review

I will be unable to attend my scheduled meeting this morning so I am submitting this letter in lieu of my attendance. I have three attachments to this letter and am going to address them. First, due to two things, we have cut the paper usage in the office from 105 plus cases per year to approximately 20. In addition that has reduced the cost of toner for the copier, ink cartridges for printers and also not requiring high volume printers. This is due to providing our appraisers with field devices that has eliminated the need to take a pile of paper with them, a camera, a clip board and a 100 foot measuring tape. The appraiser updates the property information while in the field and then downloads that data directly to our data base. The other reason for the reduction of paper usage is because we have installed the software in the Register of Deeds office that allows for electronic filing of documents. At present we have approximately 37% of all documents are filed electronically and we are expecting that within a year it should be approximately 60%. A bit of a side note regarding the Register of Deeds office is that the Register of Deeds office in Douglas County files approximately twice as many documents as we do and has a staff of 28 – we have a staff of 5.

Second we have reduced our total FTE's in the office from 47 (which is our allotment of FTE's) to 43 at present. As a result of technology we have been able to accomplish this.

I am not making a recommendation to the Committee regarding my salary. I will leave that decision to the Committee after reading this letter and the attachments. If you have any specific questions please address any Assessment questions to Rob Ogden who is my Chief Field Deputy and any Register of Deeds questions to Scott Gaines who is my Chief Administrative Deputy.

Respectfully submitted,

A handwritten signature in black ink that reads "Norman H. Agena". The signature is written in a cursive style with a large, prominent "N" and "A".

Norman H. Agena

DUTIES OF THE COUNTY ASSESSOR/REGISTER OF DEEDS

We establish, maintain and equalize the market value of approximately 108,000 parcels of real estate in the County.

We process and service approximately 4,800 Homestead Exemption accounts.

We maintain approximately 7,000 personal property accounts

The annual documents filings in the Register of Deeds office in 2012 was 67,610. The number of pages per document can vary from 2 up to 30 or more depending on the type of document filed.

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS OFFICE

STAFF

| | |
|-------------------------------------|----|
| Assessor/ROD | 1 |
| Chief Deputies | 2 |
| Commercial appraisers | 4 |
| Residential appraisers | 16 |
| Real estate clerks | 4 |
| GIS personnel | 3 |
| Computer and property records staff | 3 |
| Personal property/Homestead | 4 |
| Register of Deeds | 5 |

Our present FTE total is 43 with one position presently open for a Land Record Tech. We have an FTE allotment of 47 (including myself) so we have had a staff reduction of 4 FTE's over the last 4 year period.

We have reduced our paper usage by 80% due to purchasing tablet devices that our appraisal staff takes to the field with them. The appraiser makes any changes or updates to the tablet and then downloads the information directly into the data base system. We have eliminated not only the reduction in paper, but the need for data entry staff that would input all of the changes and/or updates into the data file.

We are having GPS units installed in our cars in the next couple of weeks. We are installing them for the safety of our appraisal staff, we will know what appraiser is where when we receive calls from property owners and improve their efficiency.

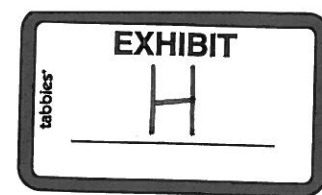
REGISTER OF DEEDS OFFICE

On the Register of Deeds side we have converted 850 rolls of microfilm, covering documents from 1861 to 1987, to a digital format that is now available on our website. Previously, customers had to come to our office during office hours to view/print these microfilm images. Now they can access these documents on our website 24 hours a day from anywhere they have internet access. This also has reduced the cost of paper and toner for our printers as customers no longer need to use our in-office equipment.

We updated our software and were able to receive electronically submitted documents in 2012. At the present time approximately 37% of all documents are filed electronically. Electronically submitted documents create a much more efficient filing experience for all parties involved in the transaction. We eliminate postage, envelopes and staff time needed to mail back documents and reduces the number of documents that we need to scan locally. We anticipate the electronically filing on e-Recordings will reach 60% by 2015.

All recorded deeds and corresponding Real Estate Transfer Statements are now automatically interfaced to the Orion assessment program. This provides the appraisal staff easy access to these digital images and eliminates the paper copies and the staff time that previously was spent manually transferring these documents from the deeds system to the assessor system.

Serve as the primary record keeper for the County.
Staff of 10 since 1999.
Budget of \$961,046.



Records Division:

Staff two weekly County Board meetings and other public meetings as necessary including budget meetings, Board of Equalization, Board of Corrections, Corrections JPA, City-County Common, Consolidation Task Force, etc. This includes agenda and minute preparation, as well as preparing follow-up correspondence. Requires extensive interaction with federal, state and local government agencies as well as the public.

Issue and process marriage licenses (2,100+ per year) and certified copies (2,000 +) . Requires extensive customer service and follow-up.

Oversee property valuation protest process: file and maintain protest documents, schedule hearings, notify citizens of hearings/Board decisions, prepare transcripts. Average 2,620 filings per year since 2008.

Issue liquor, tobacco, locksmith, amusement and other licenses and permits.

Assist citizens with filing military discharges and other documents.

Assist citizens and departments in researching County records, i.e., resolutions, contracts, meeting minutes, etc.

Financial Division:

Processes payroll for 950+ employees - includes wage and benefit adjustments, withholdings, garnishments, etc..

Audits and processes all County payment vouchers and issues payments to vendors.

Calculates levies for all government entities requiring property tax funding based on their budgetary amounts.

Maintains County fixed asset list.

Produces monthly financial reports.

MISSION:

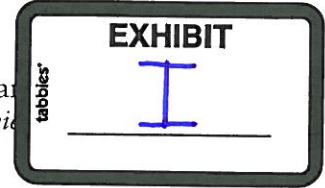
To provide an exemplary level of customer service to the public and other governmental offices, to ensure that accurate and accessible records are kept for Lancaster County and to assist citizens by keeping the business open and understandable.



LANCASTER COUNTY TREASURER
ANDY STEBBING

555 South 10th Street
Lincoln, NE 68508

William
Chie



Phone (402) 441-7425
Fax (402) 441-8841
www.lancaster.ne.gov/treasurer

November 9, 2013

Kerry P. Eagan
Chief Administrative Officer
Lancaster Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

Dear Mr. McDaniel, Mr. Eagan, and Members of the Salary Review Committee;

The Lancaster County Treasurer's Office is the second largest Treasurer's Office in the State of Nebraska. We adhere to numerous State Statutes. It is no easy task and the responsibilities and duties are enormous. We collect \$400 million dollars in property taxes from 100,000 property parcels. We oversee the license plates, registrations and titles for 250,000 cars, trucks, boats, trailers and motorcycles. To have this accomplished successfully, as the Treasurer, I have three locations and a staff of 39 full time employees with a budget of \$3.5 million. As current County Treasurer my salary is set at \$81,371.

There is only one larger Treasurer's Office in Nebraska. John Ewing earns an annual salary of \$108,348 which is 25 % higher than my earnings.

A neighboring county, with one location, less staff, a lower budget and half the property and vehicle collections is Sarpy County. Richard James earns \$86,000; this is 5 % more than Lancaster County Treasurer's Office salary.

Since taking office three years ago, I have dedicated 100% of my efforts to streamlining everything within this office, with a goal of being the most efficient Treasurer's Office in the United States. We have made many monumental changes; almost all have had cost savings to the County. A sampling of what we have accomplished:

1. Started a used license plate scrap metal recycling program which has generated \$6000 in income.
2. We turned off 25 phones that the office had not been using. At \$20 per month which saved \$5000 annually.
3. Our massive 1980's property tax software computer system was almost dead. Informal bids were received ranging at the \$1 million price tag. I requested Informational Services to build us a new world-class system. My cost was \$250,000.
4. I reduced the total FTE's from 45 to 39, at the same time I minimized the wait time for citizens at the dmV. At this time, there is virtually no waiting in line.
5. We have introduced massive electronic upgrades. Including the new tax roll system, credit and debit card software, upgrades in the website, QR Codes, E mail for all staff, etc.
6. I reduced total office sick leave use from 4000 hours per year to 2000 hours annually. A reduction of over 50%. The Treasurer's Office was ranked number one each year out of 26 offices in sick leave use. We are presently ranked 13th. We have been reducing our budget and are able to absorb the annual employee pay raises without coming back to the board with an additional request.
7. The Website was broken when I took office. Now we enjoy 50,000 hits per month. The benefits are far ranging.
8. I overhauled the entire organizational chart. We rewrote all of the employee evaluations. Evaluations now more accurately reflect the knowledge and efforts placed forth by the employees. Under the previous administration system all employees received perfect scores.
9. We implemented a true hiring process including an interview board. This new hiring practice will assist us in identifying the highest qualified applicant.
10. When I took office the Treasurer's Office had no policies. Now we have implemented over 30, everything from how to call in sick, dress codes, citizen complaints, and how to handle bomb threats, robberies, etc.
11. We have authored a new Internal Control Manual, (how to handle money and activity guide), to instruct and protect our employees. This manual is a wonderful guide and in high demand from other Treasurer's.
12. Our office is now offering training for the first time ever to the other 92 county treasurers. We are offering our policy book to the other county treasurer's as well. There were no policies that existed for many of these offices. It has been received with open arms.
13. The Lancaster County Treasurer's Office Staff are now very proud employees. Morale is high, efficiency is very much improved and a "team" atmosphere is contagious.
14. There is great disparity in our salaries within the office. My Chief Deputy Treasurer earns \$75,000 annually. This is less than my Informational Systems Programmer, who earns \$76,028.

Below are the current salaries for management positions within the local Treasurer's Offices:

1. City of Lincoln Treasurer \$110,000. (Staff of six).
2. Douglas County Treasurer \$108,000.
3. Sarpy County Treasurer \$86,000.

Attached is a NACO report suggesting a salary range of \$90,000 to \$120,000. Also attached is my own survey where I spoke to several Treasurers by phone. We discussed their budget size, number of employees, number of offsite locations, etc. Please see attached.

In the three decades prior to my administration the salary was not kept at levels that would be comparable to other County Treasurers I have listed. There is a great deal of catching up to do for today's current values. I believe with the paramount responsibilities and duties of collecting hundreds of millions of dollars in real estate taxes, investing the funds then distributing the monies, in concert with the registration, licensing and titling of all vehicles, the oversight of three locations; the market place salary should be at least a minimum of a midway between the salaries of Douglas County, and Sarpy County. Since the Lancaster County Treasurer's Office falls between the two in size, scope, budget, locations, number of FTE's, I am hopeful the salary for the Office of the Treasurer of more than \$98,000 would be approved.

Because of the multifaceted skills required, the character and integrity needed to oversee millions of dollars and account for every penny. I truly believe the Office of County Treasurer needs to attract very qualified individuals in the future.

Thank you so much,

Sincerely,

A handwritten signature in blue ink that reads "Andy Stebbing". The signature is written in a cursive, flowing style.

Andy Stebbing

Lancaster County Treasurer

LANCASTER COUNTY TREASURER
Andy Stebbing

CHIEF DEPUTY TREASURER
William E. Jarrett

REAL ESTATE MANAGER
Candace Meredith

SYSTEM PROGRAMMER
Lloyd Otto

ACCOUNTANT
Michelle Raphael

MOTOR VEHICLES MANAGER
Don Arp

555 S 10th

ACCOUNT CLERK III
Jie Li

ACCOUNT CLERK II
Chris Grundman
Vicki Hansen
Nancy Ponce
Tina Schilz

MOTOR VEHICLES CLERK
Amanda Matson



46th & R/West O

MOTOR VEHICLES COORDINATOR
Deb Kamarad
Susan Ross
Kacey Walkowiak

MOTOR VEHICLES CLERK

Betsy Bessert
Phil Brahm
Emily Corbin
Jody Goff
Matthew Hollins
Kerry Kotschwar
Julia McConnell
Duc Nguyen
Wendy Reiss
Susan Schulte
Margaret Sonder
Michelle Wilkinson

MOTOR VEHICLES CLERK

Rebecca Bolli
Joyce Bustamante
Rosie Gansemer
Emma Hague
Denise King
Linda Lofgren
Selvin Mendez-Lopez
Erika Pecina
Joann Rosenthal
Georgetta Shaw
Susan Weseman
Teri Wright

ON-CALL MOTOR VEHICLES CLERK
Jared Higley

9/12/2013

| County | Salary | Reference | Annual Budget | Employees | Locations | Name |
|-----------------------------|---------------|------------------|----------------------|------------------|------------------|-----------------|
| Lancaster Treasurer | \$81,371 | | 3.5 million | 40 | 3 | Andy Stebbing |
| Lancaster Assessor | \$115,833 | | 3.9 million | 40 | 1 | Norm Agena |
| Douglas (Omaha, NE) | \$108,478 | Email | 5.7 million | 99 | 5 | John Ewing |
| Sarpy (Papillion, NE) | \$86,000 | Email | 1.6 Million | 26 | 1 | Rich James |
| Minnehaha (Sioux Falls, SD) | \$76,000 | (605) 367-4211 | 1 million | 24 | 1 | Pam Nelson |
| Polk (Des Moines, IA) | \$103,000 | (515) 286-3030 | 5 million | 64 | 1 | Mary Maloney |
| Sedgwick (Wichita, KS) | \$78,480 | | 4 million | 78 | 5 | Linda Kizzier |
| Riley (Manhattan, KS) | \$91,000 | (785) 537-6320 | 1 million | 14 | 1 | Eileen King |
| Douglas (Lawerence, KS) | \$83,000 | (785) 832-5275 | 1 million | 21 | 3 | Paula Gilchrist |
| City of Lincoln Treasurer | \$110,000 | Email | \$400,000 | 5 | 1 | Melinda Jones |
| Scott (Davenport, IA) | \$80,100 | (563) 326-8664 | 1.5 million | 28 | 2 | Bill Fennelly |
| Shawnee (Topeka, KS) | 68,560 | 785.291.5416 | 3 million | 37 | 2 | Larry Mah |

ELECTED OFFICIALS SALARY SURVEY 2013

| | BOARD OF COMMISSIONERS Market Salary | CLERK OF THE DISTRICT COURT Market Salary | COUNTY ASSESSOR Market Salary | REGISTER OF DEEDS Market Salary | COUNTY ATTORNEY Market Salary |
|---------------------------------|--|---|-------------------------------------|---------------------------------------|-------------------------------------|
| DOUGLAS (Omaha, NE) 517,110 | \$36,217 | \$94,263 | \$109,204 | \$98,481 | \$156,619 |
| LINN (Cedar Rapids, IA) 211,226 | \$47,406 | | | \$94,813 | \$150,790 |
| POLK (Des Moines, IA) 430,640 | \$50,834 | | | \$101,668 | \$175,373 |
| SEDGWICK (Wichita, KS) 498,365 | \$41,859 | | | \$78,480 | \$139,313 |
| SHAWNEE (Topeka, KS) 177,934 | \$43,000 | | | \$59,225 | \$139,050 |
| SCOTT (Davenport, IA) 168,799 | \$40,100 | | | \$80,100 | \$138,700 |
| MEAN | \$43,236 | \$94,263 | \$109,204 | \$85,461 | \$149,974 |
| MEDIAN | \$42,430 | \$94,263 | \$109,204 | \$87,456 | \$145,051 |
| MIDPOINT | \$42,833 | \$94,263 | \$109,204 | \$86,459 | \$147,513 |
| LANCASTER 2013 | \$38,808 | \$81,366 | \$115,389 | \$115,389 | \$137,705 |
| \$ +/- | \$4,025 | \$12,897 | -\$6,185 | -\$28,930 | \$9,808 |
| % +/- | 10.37% | 15.85% | -5.36% | -25.07% | 7.12% |
| MIDPOINT | \$42,833 | \$94,263 | \$109,204 | \$86,459 | \$147,513 |
| LANCASTER 2014** | \$39,584 | \$82,993 | \$117,697 | \$117,697 | \$140,459 |
| \$ +/- | \$3,249 | \$11,270 | -\$8,493 | -\$31,238 | \$7,054 |
| % +/- | 8.21% | 13.58% | -7.22% | -26.54% | 5.02% |

**annual amounts set to 20hrs
per week for comparison.*

**Lancaster County Assessor and
Register of Deeds are combined.*

*** Salaries have been increased 2% based on R-09-0107 which states "Annual increase - the higher of 2% OR the increase in the U.S. Department of Labor Statistics CPI for all Urban Consumers Mid-West Region as published for November immediately preceding each January 1st, but with a maximum increase not to exceed 4%."*

ELECTED OFFICIALS SALARY SURVEY 2013

| | COUNTY CLERK Market Salary | COUNTY ENGINEER Market Salary | COUNTY SHERIFF Market Salary | COUNTY TREASURER Market Salary | PUBLIC DEFENDER Market Salary |
|---------------------------------|----------------------------------|-------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| DOUGLAS (Omaha, NE) 517,110 | \$107,710 | \$119,919 | \$110,275 | \$109,552 | \$153,548 |
| LINN (Cedar Rapids, IA) 211,226 | | \$97,517 | \$124,233 | \$94,813 | |
| POLK (Des Moines, IA) 430,640 | \$102,163 | \$119,768 | \$145,132 | \$102,163 | |
| SEDGWICK (Wichita, KS) 498,365 | \$78,480 | \$111,453 | \$118,036 | \$78,480 | \$139,313 |
| SHAWNEE (Topeka, KS) 177,934 | \$61,800 | \$127,500 | \$89,610 | \$53,560 | |
| SCOTT (Davenport, IA) 168,799 | | \$105,369 | \$103,500 | \$80,100 | |
| MEAN | \$87,538 | \$113,588 | \$115,131 | \$86,445 | \$146,431 |
| MEDIAN | \$90,322 | \$115,611 | \$114,156 | \$87,456 | \$146,431 |
| MIDPOINT | \$88,930 | \$114,599 | \$114,643 | \$86,951 | \$146,431 |
| LANCASTER 2013 | \$77,616 | \$108,979 | \$111,549 | \$81,372 | \$137,705 |
| \$ +/- | \$11,314 | \$5,620 | \$3,094 | \$5,579 | \$8,726 |
| % +/- | 14.58% | 5.16% | 2.77% | 6.86% | 6.34% |
| MIDPOINT | \$88,930 | \$114,599 | \$114,643 | \$86,951 | \$146,431 |
| LANCASTER 2014** | \$79,168 | \$111,159 | \$113,780 | \$82,999 | \$140,459 |
| \$ +/- | \$9,762 | \$3,441 | \$863 | \$3,951 | \$5,971 |
| % +/- | 12.33% | 3.10% | 0.76% | 4.76% | 4.25% |

*** Salaries have been increased 2% based on R-09-0107 which states "Annual increase - the higher of 2% OR the increase in the U.S. Department of Labor Statistics CPI for all Urban Consumers Mid-West Region as published for November immediately preceding each January 1st, but with a maximum increase not to exceed*

“State and local government employment grew below trend in 2012, by 0.5%. Going forward, state and local government employment is expected to grow at the rate of population growth, as the need for services rises with population. Specifically, state and local government employment is expected to grow by 0.8% in both 2013 and 2014.” *Business in Nebraska*, UNL Bureau of Business Research (February 2013).

SALARY RECOMMENDATIONS

While each of Nebraska's 93 counties operates within the same statutory framework, each is an individual political subdivision whose organizational structure varies depending upon its population. Just as populations vary, so do the elements which affect county finances.

In arriving at acceptable salary range recommendations for the 2015-2018 term, committee members took into account a variety of factors, such as:

1. County population and valuation by alphabetical listing (See Appendix A –2012 Estimated Populations – Source is the Nebraska Department. of Economic Development and Valuations and Levies – Source is the 2012 Total Value - Nebraska Dept. of Revenue Property Assessment Division);
2. County population (See Appendix B –2012 Estimated Population – Source is the Nebraska Department of Economic Development);
3. County valuations and levies (See Appendix C –Source is the 2012 Total Value - Nebraska Dept. of Revenue Property Assessment Division);
4. 2013 and estimated 2014 salaries of elected and appointed officials (Source is Survey to 93 County Clerks);
5. Current health benefits offered by counties;
6. Cost-of-living adjustment factors counties now use;
7. Consumer Price Index (CPI – Urban and Midwest) increases 2011-2013;
8. Salary increases received by state employees;
9. County salaries from other Midwestern states;
10. A random sample of salaries of Nebraska municipality employees; and
11. County Levies.

Members of the committee are well aware that the positions of elected and appointed county officials are unique, making it particularly difficult to compare their positions with those of other positions within a community. However, the committee does stress that in spite of a lack of comparisons, consideration must be given to local salary levels and economic conditions when salaries are established.

The committee appreciated that since 1981, many County Boards have made a recognizable effort to eliminate the disparity once found in county salaries and benefits but more work remains to be done. It is the desire of the committee that County Boards continue to exercise good judgment when establishing salaries and benefits for elected and appointed officials.

The committee *strongly urges* county board members to thoroughly review this report and give consideration to the recommendations it contains before adopting a final salary resolution prior to January 15, 2014. It is understood that all counties face statutory levy and budget limits. It is further understood that the recurring uncertainty regarding property tax revenues, consolidation issues and

economic uncertainty are of eminent concern to counties. However, the rate of inflation the state has experienced since 2011 and the current costs of goods and services should be taken into consideration. In order that qualified individuals will continue to be attracted to seek and retain county offices, salaries and benefits should be afforded which reflect the current standard of living in Nebraska and are acceptable in today's competitive job market.

METHOD USED TO ARRIVE AT THE RECOMMENDATIONS

Arriving at the specific amount for salaries is not simple. Rather, it is a process that reflects not only upon market conditions, but other factors such as societal values and political realities. Additionally, the training and skill necessary for holding office, and retaining and attracting qualified individuals to the office are factors that are important considerations when setting a fair and equitable salary for county officials.

The 2013 Salary Committee reviewed a great deal of information and considered a variety of methods that could be used to arrive at a salary range, including annual inflation rates. The committee began with the \$34,500 minimum base established for Category 1 counties by the 2009 Salary Committee. The committee then increased the recommended salaries to account for cost of living increases as reflected by current inflation rates, the Consumer Price Index percentage of change and other factors. More specifically, the Committee determined that the adjusted minimum salary within each county should reflect approximately a 2.575 percent/% ($3.2 + 2.1 + 2.5 + 2.5 = 10.2/4$) adjustment to the actual salary for 2014 to determine the minimum salary for the term of office for 2015-2018. The 3.2 and 2.1 percent are actual CPI-U figures and the 2.5 % for the next two year are estimates. The ranges for the categories of counties were determined by evaluating a weighted analysis of population and valuation where population was weighted by seventy percent (70 %) and valuation by thirty percent (30 %). The basis for such weighting was because the Committee determined that the population of the county would serve as a major indicator of the volume of work that a county official would be required to perform.

The committee elected to reduce the number of categories of counties established by the 1993 Salary Committee and utilized by subsequent committees. The basis for doing so was because the similarities in the salaries, populations and valuations were seemingly more related than in prior years.

After establishing a range of salary levels for each county, the committee approved the following recommendations for the 2015-2018 term of office:

1. In view of the current economic conditions and the forecast for 2015-2018 every effort should be made to provide a livable income which will attract and retain competent candidates. Therefore, a minimum base salary for any full-time elected official entrusted with the performance of county affairs should be no less than \$38,000 per annum prior to deductions in any county.
2. At a minimum, paid health insurance coverage equivalent to single person coverage should be provided.

3. After establishing a base salary of at least \$38,000, County Boards are strongly urged to include in their salary resolutions provisions for cost-of-living increases for calendar years 2016, 2017 and 2018. The salary resolution a County Board adopts prior to January 15, 2014 may not be altered to increase or decrease a county official's salary during the 2015-2018 term of office.

MINIMUM BASE SALARY WITHIN A SALARY RANGE DEFINED

The committee wishes to emphasize that the lowest salary in a "salary range" and as used in this report should be understood to mean the *least amount* acceptable to provide a livable income for the person maintaining the duties of the office. Additionally, while a salary range is established for each county, a county must establish a base salary for each office pursuant to the Nebraska Constitution and state statute.

Such recommendations *are not intended* to suggest that county officials' salaries should be frozen or reduced where the salary of a county official is higher than the amount contained in the salary range established by the Committee.

TRENDS FOR MINIMUM BASE SALARIES

Although a number of counties pay their county officials at or above the 2011 Salary Committee's recommended level, there are a number that do not. Based on the 2013 Salary Survey, 50 of 93 counties were paying county officials at or above the minimum salary recommendation for 2011. This is a noteworthy decrease from the 2011 report in which 76 of 93 counties were paying the minimum level commended.

These observations played a significant factor in the Salary Committee determining that a salary range was appropriate for the 2015 Salary Recommendations report.

An earlier report shows that in 2007, 67 of the 93 counties were at or above the minimum salary recommendation.

SALARY RANGES BY COUNTY

Included within the information reviewed by the Committee was a chart showing the differences between the actual salaries for 2013 and the minimum salary recommendations for the term of office beginning in 2011. From this chart, it was determined there were counties that did not meet the 2011 recommended minimum salary by as much as \$6,500. At the same time, there were counties that exceeded the recommended minimum salary by over \$15,700. These differences in salaries prompted the Committee to adopt philosophies of past Salary Committees by recognizing the value of "local control" and at the same time provide a basis for establishing salaries to county officials that provide a livable wage. With those principles in mind, the Committee established a range of salaries for the respective categories of counties to strive to attain.

The following represents the committee's minimum base salary recommendations within a range of salaries for each county for the office term commencing January 8, 2015.³

| 2015-2018 70% Pop./ 30% Val. Range | County | Estimated 2012 Pop. | 2012 County Total Certified Valuation | 70% Population 30% Valuation | Minimum utilizing CPI est. of 2.5% | Recommended salary range | |
|--|-----------|------------------------|--|---------------------------------|---|-----------------------------|----------|
| 35,000,000 | Arthur | 486 | \$132,800,821 | 39,840,587 | \$38,192 | \$38,000 | \$48,000 |
| | Loup | 589 | \$151,820,245 | 45,546,486 | \$38,192 | \$38,000 | \$48,000 |
| | McPherson | 509 | \$154,302,348 | 46,291,061 | \$38,192 | \$38,000 | \$48,000 |
| | Blaine | 514 | \$170,242,645 | 51,073,153 | \$38,192 | \$38,000 | \$48,000 |
| | Logan | 765 | \$175,023,203 | 52,507,496 | \$38,192 | \$38,000 | \$48,000 |
| | Hooker | 727 | \$179,472,664 | 53,842,308 | \$38,192 | \$38,000 | \$48,000 |
| | Grant | 629 | \$182,206,756 | 54,662,467 | \$38,192 | \$38,000 | \$48,000 |
| | Thomas | 676 | \$184,980,790 | 55,494,710 | \$38,192 | \$38,000 | \$48,000 |
| | Banner | 760 | \$205,404,849 | 61,621,987 | \$38,192 | \$38,000 | \$48,000 |
| | Garfield | 2,007 | \$246,103,961 | 73,832,593 | \$38,192 | \$38,000 | \$48,000 |
| | Deuel | 1,972 | \$258,345,833 | 77,505,130 | \$38,192 | \$38,000 | \$48,000 |
| | Keya Paha | 804 | \$279,565,266 | 83,870,143 | \$38,192 | \$38,000 | \$48,000 |
| | Boyd | 2,054 | \$291,592,277 | 87,479,121 | \$38,192 | \$38,000 | \$48,000 |
| | Hayes | 953 | \$301,938,594 | 90,582,245 | \$38,192 | \$38,000 | \$48,000 |
| 99,999,999 | Wheeler | 805 | \$302,115,999 | 90,635,363 | \$38,192 | \$38,000 | \$48,000 |
| 100,000,000 | Rock | 1,376 | \$350,829,384 | 105,249,778 | \$43,395 | \$43,000 | \$60,000 |
| | Sioux | 1,315 | \$389,098,669 | 116,730,521 | \$43,395 | \$43,000 | \$60,000 |
| | Pawnee | 2,765 | \$450,198,949 | 135,061,620 | \$43,395 | \$43,000 | \$60,000 |
| | Garden | 1,953 | \$456,016,156 | 136,806,214 | \$43,395 | \$43,000 | \$60,000 |
| | Brown | 3,023 | \$461,894,714 | 138,570,530 | \$43,395 | \$43,000 | \$60,000 |
| | Dundy | 2,021 | \$476,756,604 | 143,028,396 | \$43,395 | \$43,000 | \$60,000 |
| | Gosper | 2,029 | \$483,231,345 | 144,970,824 | \$43,395 | \$43,000 | \$60,000 |
| | Sherman | 3,108 | \$483,333,826 | 145,002,323 | \$43,395 | \$43,000 | \$60,000 |
| | Greeley | 2,458 | \$486,783,703 | 146,036,832 | \$43,395 | \$43,000 | \$60,000 |
| | Frontier | 2,741 | \$525,317,472 | 157,597,160 | \$43,395 | \$43,000 | \$60,000 |
| | Harlan | 3,410 | \$549,801,929 | 164,942,966 | \$43,395 | \$43,000 | \$60,000 |
| | Johnson | 5,140 | \$554,156,275 | 166,250,481 | \$43,395 | \$43,000 | \$60,000 |
| | Valley | 4,229 | \$564,895,306 | 169,471,552 | \$43,395 | \$43,000 | \$60,000 |
| | Hitchcock | 2,887 | \$566,430,611 | 169,931,204 | \$43,395 | \$43,000 | \$60,000 |
| | Webster | 3,725 | \$575,597,457 | 172,681,845 | \$43,395 | \$43,000 | \$60,000 |

³ Unless otherwise provided by the Nebraska Constitution or by law, the terms of all elected officers begin on the first Thursday after the first Tuesday in January next succeeding their election. NEB. CONST. ART. XVII, sec. 5.

| 2015-2018 70% Pop./ 30% Val. Range | County | Estimated 2012 Populations | 2012 County Total Certified Valuation | 70% Population 30% Valuation | Minimum utilizing CPI est. of 2.5% | Recommended salary range | |
|---|---------------|---|--|---|---|-------------------------------------|----------|
| | Furnas | 4,907 | \$578,646,658 | 173,597,432 | \$43,395 | \$43,000 | \$60,000 |
| | Thurston | 7,020 | \$587,598,652 | 176,284,510 | \$43,395 | \$43,000 | \$60,000 |
| | Franklin | 3,188 | \$597,485,291 | 179,247,819 | \$43,395 | \$43,000 | \$60,000 |
| | Kimball | 3,783 | \$598,788,148 | 179,639,093 | \$43,395 | \$43,000 | \$60,000 |
| | Nance | 3,715 | \$623,006,152 | 186,904,446 | \$43,395 | \$43,000 | \$60,000 |
| | Sheridan | 5,319 | \$670,633,924 | 201,193,901 | \$43,395 | \$43,000 | \$60,000 |
| | Chase | 4,064 | \$735,155,505 | 220,549,496 | \$43,395 | \$43,000 | \$60,000 |
| | Morrill | 4,889 | \$752,682,723 | 225,808,239 | \$43,395 | \$43,000 | \$60,000 |
| | Nemaha | 7,154 | \$753,949,003 | 226,189,709 | \$43,395 | \$43,000 | \$60,000 |
| | Perkins | 2,931 | \$766,407,565 | 229,924,321 | \$43,395 | \$43,000 | \$60,000 |
| | Nuckolls | 4,438 | \$773,063,338 | 231,922,108 | \$43,395 | \$43,000 | \$60,000 |
| | Howard | 6,336 | \$783,483,419 | 235,049,461 | \$43,395 | \$43,000 | \$60,000 |
| | Dixon | 5,918 | \$871,066,409 | 261,324,065 | \$43,395 | \$43,000 | \$60,000 |
| | Dawes | 9,152 | \$695,453,506 | 208,642,458 | \$48,487 | \$43,000 | \$60,000 |
| | Red Willow | 10,975 | \$838,962,500 | 251,696,433 | \$48,487 | \$43,000 | \$60,000 |
| | Stanton | 6,089 | \$932,510,242 | 279,757,335 | \$48,487 | \$43,000 | \$60,000 |
| | Richardson | 8,290 | \$999,554,205 | 299,872,065 | \$48,487 | \$43,000 | \$60,000 |
| | Box Butte | 11,317 | \$1,038,666,146 | 311,607,766 | \$48,487 | \$43,000 | \$60,000 |
| | Polk | 5,320 | \$1,053,609,579 | 316,086,598 | \$48,487 | \$43,000 | \$60,000 |
| | Merrick | 7,780 | \$1,057,853,247 | 317,361,420 | \$48,487 | \$43,000 | \$60,000 |
| | Keith | 8,220 | \$1,071,771,449 | 321,537,189 | \$48,487 | \$43,000 | \$60,000 |
| | Cheyenne | 10,068 | \$1,075,614,517 | 322,691,403 | \$48,487 | \$43,000 | \$60,000 |
| | Thayer | 5,134 | \$1,093,213,628 | 327,967,682 | \$48,487 | \$43,000 | \$60,000 |
| | Pierce | 7,166 | \$1,117,046,175 | 335,118,869 | \$48,487 | \$43,000 | \$60,000 |
| | Burt | 6,659 | \$1,135,125,308 | 340,542,254 | \$48,487 | \$43,000 | \$60,000 |
| | Knox | 8,573 | \$1,159,310,434 | 347,799,131 | \$48,487 | \$43,000 | \$60,000 |
| | Kearney | 6,485 | \$1,162,121,378 | 348,640,953 | \$48,487 | \$43,000 | \$60,000 |
| | Wayne | 9,554 | \$1,183,213,226 | 354,970,656 | \$48,487 | \$43,000 | \$60,000 |
| | Cherry | 5,727 | \$1,216,351,108 | 364,909,341 | \$48,487 | \$43,000 | \$60,000 |
| | Colfax | 10,653 | \$1,222,990,949 | 366,904,742 | \$48,487 | \$43,000 | \$60,000 |
| | Boone | 5,417 | \$1,231,042,204 | 369,316,453 | \$48,487 | \$43,000 | \$60,000 |
| | Jefferson | 7,521 | \$1,258,982,779 | 377,700,098 | \$48,487 | \$43,000 | \$60,000 |
| | Clay | 6,411 | \$1,312,042,656 | 393,617,285 | \$48,487 | \$43,000 | \$60,000 |
| | Dakota | 20,918 | \$1,330,063,891 | 399,033,810 | \$53,579 | \$43,000 | \$60,000 |
| | Phelps | 9,215 | \$1,363,434,897 | 409,036,920 | \$48,487 | \$43,000 | \$60,000 |
| | Fillmore | 5,771 | \$1,396,407,774 | 418,926,372 | \$48,487 | \$43,000 | \$60,000 |
| | Antelope | 6,545 | \$1,426,031,079 | 427,813,905 | \$48,487 | \$43,000 | \$60,000 |

| 2015-2018 70% Pop./ 30% Val. Range | County | Estimated 2012 Populations | 2012 County Total Certified Valuation | 70% Population 30% Valuation | Minimum utilizing CPI est. of 2.5% | Recommended salary range | |
|--|--------------|----------------------------------|--|---------------------------------|---|-----------------------------|-----------|
| 499,999,999 | Cuming | 9,072 | \$1,521,515,886 | 456,461,116 | \$53,579 | \$43,000 | \$60,000 |
| | Saline | 14,557 | \$1,526,309,517 | 457,903,045 | \$53,579 | \$43,000 | \$60,000 |
| | Butler | 8,295 | \$1,543,216,244 | 462,970,680 | \$48,487 | \$43,000 | \$60,000 |
| | Cedar | 8,746 | \$1,646,930,940 | 494,085,404 | \$48,487 | \$43,000 | \$60,000 |
| 500,000,000 | Otoe | 15,747 | \$1,681,190,042 | 504,368,036 | \$53,579 | \$53,000 | \$70,000 |
| | Hamilton | 9,011 | \$1,742,992,201 | 522,903,968 | \$53,579 | \$53,000 | \$70,000 |
| | Holt | 10,396 | \$1,902,087,973 | 570,633,669 | \$53,579 | \$53,000 | \$70,000 |
| | Custer | 10,740 | \$1,908,401,331 | 572,527,917 | \$53,579 | \$53,000 | \$70,000 |
| | Seward | 16,935 | \$2,001,310,632 | 600,405,044 | \$58,782 | \$53,000 | \$70,000 |
| | Dawson | 24,220 | \$2,064,615,392 | 619,401,572 | \$58,782 | \$53,000 | \$70,000 |
| | Gage | 21,806 | \$2,086,253,181 | 625,891,219 | \$58,782 | \$53,000 | \$70,000 |
| | York | 13,746 | \$2,186,605,334 | 655,991,222 | \$58,782 | \$53,000 | \$70,000 |
| | Scotts Bluff | 36,964 | \$2,330,769,367 | 699,256,685 | \$63,764 | \$53,000 | \$70,000 |
| | 749,999,999 | Washington | 20,252 | \$2,347,109,687 | 704,147,083 | \$58,782 | \$53,000 |
| 750,000,000 | Saunders | 20,823 | \$2,504,619,107 | 751,400,308 | \$58,782 | \$64,000 | \$80,000 |
| | Adams | 31,459 | \$2,545,093,000 | 763,549,921 | \$63,764 | \$64,000 | \$80,000 |
| | Cass | 25,133 | \$2,643,574,915 | 793,090,068 | \$63,764 | \$64,000 | \$80,000 |
| | Madison | 35,031 | \$2,752,240,704 | 825,696,733 | \$63,764 | \$64,000 | \$80,000 |
| | Dodge | 36,427 | \$3,036,505,747 | 910,977,223 | \$63,764 | \$64,000 | \$80,000 |
| | Lincoln | 36,099 | \$3,368,708,969 | 1,010,637,960 | \$63,764 | \$64,000 | \$80,000 |
| | Buffalo | 47,463 | \$3,586,494,165 | 1,075,981,474 | \$63,764 | \$64,000 | \$80,000 |
| | Platte | 32,681 | \$3,656,164,116 | 1,096,872,112 | \$63,764 | \$64,000 | \$80,000 |
| 1,299,999,999 | Hall | 60,345 | \$4,012,866,111 | 1,203,902,075 | \$63,764 | \$64,000 | \$80,000 |
| above 1,300,000,000 | Sarpy | 165,853 | \$11,450,613,379 | 3,435,300,111 | \$90,111 | \$90,000 | \$120,000 |
| | Lancaster | 293,407 | \$20,128,746,326 | 6,038,829,283 | \$92,436 | \$90,000 | \$120,000 |
| | Douglas | 531,265 | \$36,730,192,130 | 11,019,429,525 | \$101,845 | \$90,000 | \$120,000 |

FUNDING FOR MINIMUM SALARY RECOMMENDATIONS

In counties where additional revenue would be required to meet the minimum salary recommendations, the following examples reflect the additional levy that a county would need to assess to fund such recommendations:

- **Example A** has a \$100,000,000 valuation. County A has 4 county officials whose salaries need adjusted by approximately an additional \$3,200/official. Thus, the budget would increase by \$12,800/year which equals approximately an additional \$.0128 levy.

- **Example B** has a \$150,000,000 valuation. County B has 4 county officials whose salaries need adjusted by approximately an additional \$4,000/official. Thus, the budget would increase by \$16,000/year which equals approximately an additional \$.0107 levy.
- **Example C** has a \$700,000,000 valuation. County C has 5 county officials whose salaries need adjusted by approximately an additional \$4,500/official. Thus, the budget would increase by \$22,500/year which equals approximately an additional \$.0032 levy.
- **Example D** has a \$780,000,000 valuation. County D has 5 county officials whose salaries need adjusted by approximately an additional \$3,500/official. Thus, the budget would increase by \$17,500/year which equals approximately an additional \$.0022 levy.
- **Example E** has a \$1,000,000,000 valuation. County C has 6 county officials whose salaries need adjusted by approximately an additional \$3,600/official. Thus, the budget would increase by \$19,200/year which equals approximately an additional \$.0019 levy.

SPECIAL CONSIDERATIONS

A number of special considerations were discussed by the committee and its members offer the following additional recommendations:

Multiple Officeholders as Defined by State Statute

Since many county clerks hold from two to five statutory offices, the committee encourages County Boards to consider the additional workload involved and provide a sufficient number of staff members to help alleviate the problem a multiple officeholder faces. The committee further recommends that while this may ease the workload somewhat, additional compensation should be considered for the elected official since the ultimate responsibility for the offices rests on his or her shoulders.

Shifting Duties and Responsibilities Between County Officials

In some counties, duties have been transferred to another county official and additional employees are now under another officials' supervision (e.g. Treasurers - mandatory 1-stop services). The committee recommends that as County Boards set salaries for such officials, they recognize factors such as increased workloads and additional supervision of employees, and compensate the county officials accordingly.

Nonstatutory Responsibilities

Responsibilities other than statutory duties should also be taken into consideration for compensation of all county officials.

County Board Members - Commissioners and Supervisors

It has been found that County Board members sometimes fail to adjust their own salaries. The committee *strongly encourages* County Board members to give serious consideration to adjusting their own salaries upward and that the salary agreed upon, for both the commissioner and supervisor forms of government, be at least 50 percent of the minimum base recommended in this report. Additionally, the committee recommends that the County Boards adjust their salaries to reflect cost of living changes for themselves as well as the other county officials.

Further, the committee understands that the chairperson of the County Board sometimes acquires additional responsibilities. Therefore, County Boards may wish to compensate the chairperson accordingly. The committee recommends that the amount of any additional compensation be left at the discretion of the County Board but established in the salary resolution.

County Attorneys

State statutes mandate that the office of county attorney requires specialized training and continuing legal education. The county attorney is on call 24 hours per day and has an immense number of responsibilities. The role of the county attorney varies greatly from year-to-year, as well as from county-to-county. In order to attract attorneys, the position in most counties is part-time; that is, allowing for an outside private practice. Compensation should be made on a county-by-county basis, with consideration given to keeping qualified individuals in office.

In some cases the office of county attorney is a full-time position, curtailing the opportunity for private practice.⁴ The Committee recommended a “minimum” base salary of 150 percent of an elected county officials’ salary **for full-time county attorneys**. This recommendation is intended to be a *minimum base recommendation*, or what the committee established to mean the *least* amount acceptable to provide a livable income for a full-time county attorney. Such minimum recommendation *is not intended* to suggest that a county attorney’s salary should be frozen or reduced where his or her salary is higher than the minimum base recommendation. The committee further recommended that salary increases for county attorneys be commensurate with the percentage salary increases afforded other elected officials within the county.

Public Defenders

The Sixth Amendment to the United States Constitution guarantees to all persons accused of a crime the right to counsel in their defense. The United States Supreme Court has clarified that the Sixth Amendment requires the Government to make counsel available for persons accused of crime who cannot afford to hire an attorney. *State, County and Local Expenditures for Indigent Defense Services Fiscal Year 2008*, American Bar Association Standing Committee on Legal Aid and Indigent Defendants Bar Information Program (November 2010).

Nebraska’s indigent defense is organized within each of its 93 counties. Counties are able to select their method of delivery from public defenders, assigned counsel, or contract counsel. Counties with populations over 100,000 and those with approval from the county board have public defender offices. Douglas, and Lancaster Counties have public defender offices. In addition, where public defenders are

⁴ See Neb. Rev. Stat. § 23-1206.01 for the provisions related to full-time employment for county attorneys.

| | Board of Comissoners | Clerk Of The Disrict Court | County Assessor | Register of Deeds | County Attorney | Public Defender | County Clerk | County Engineer | County Sheriff | County Treasurer |
|--|-------------------------|-------------------------------|-----------------|----------------------|-----------------|-----------------|--------------|-------------------------|----------------|---------------------|
| Elected Official Recommendation | No Rec | No Rec | No Rec | NA | \$148,499 | \$148,499 | No Rec | \$113,000- \$115,000 | \$120,766 | \$98,000 |
| HR Survey Midpoint | \$42,833 | \$94,263 | \$109,204 | \$86,459 | \$147,513 | \$146,431 | \$88,930 | \$114,599 | \$114,643 | \$88,201 |
| 2013 Current Salary | \$38,808 | \$81,366 | \$115,389 | \$115,389 | \$137,705 | \$137,705 | \$77,616 | \$108,979 | \$111,549 | \$81,372 |
| 2014 Projected Salary | \$39,584 | \$82,993 | \$117,697 | \$117,697 | \$140,459 | \$140,459 | \$79,168 | \$111,159 | \$113,780 | \$82,999 |