



PROPOSED BUDGET INFORMATION

FY2015-16

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2015-16

The Lancaster County Board's proposed budget was completed using the property tax rate of 27.83 cents along with a projection of a 5.75% increase in valuation. The County Board will utilize 1.0 cent from the Railroad Transportation Safety District's tax rate. The actual valuation increase was 6.60% which would generate an additional \$504,050. Discussion will be held at the budget hearing to determine any changes deemed necessary.

Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget. The general fund also receives a substantial amount of inheritance tax. Inheritance tax is deposited in the general fund and is utilized to decrease the amount of property tax required. Lancaster County received \$5,204,908 in inheritance tax for fiscal year 2014-15. If it were not for the use of inheritance tax, an additional 2.4 cents would have been needed in property tax in order to maintain the current level of services that are both mandated under state law and that our county taxpayers deserve and expect.

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

- **Budget of Expenditures:** The total proposed budget of expenditures is \$177,277,005 which is a 7.44% increase in comparison to the 2014-15 adopted budget.

- **Property Taxes:** The total amount of property taxes for the proposed budget is \$63,270,500 which results in a property tax rate of 27.83 cents.
- **Valuation:** The County's valuation is \$22,734,609,927 which reflects a 6.60% increase.
- **Fund Balances:** Fund Balances at July 1, 2015, were \$35,719,457 compared to \$31,360,551 at July 1, 2014. This results in an increase of \$4,358,906. The General Fund balance increased by \$1,934,788. Inheritance tax receipts in the General Fund increased by \$1,069,362 in fiscal year 2014-15.

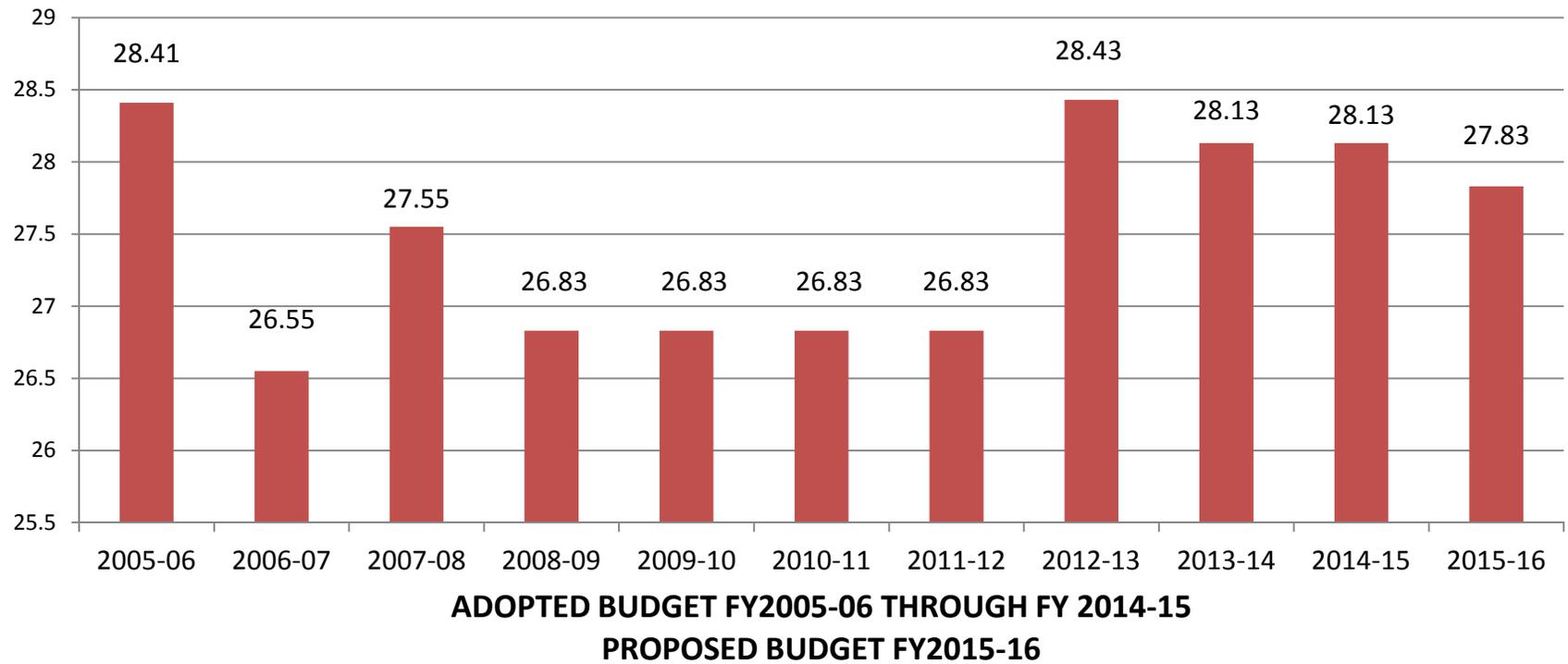
General Fund Budget – The total budget of expenditures increased by \$6,966,831 in comparison to the 2014-15 adopted budget which results in a 7.03% increase. Property tax for the general fund will increase by \$3,296,850. There will be a \$1,000,000 transfer from the Keno Fund for property tax relief.

- **General Government:** The transfer amounts to the Bridge & Special Road Fund and the Highway Fund will be \$8,339,937, which is an increase of \$2,093,501. There will also be transfers of \$1,500,000 to the Workers Compensation Fund and the Other Self Insurance Fund. The County had used the proceeds from the sale of the Manor but that fund has been closed out.
- **Payroll Costs:** The increase to the General Fund associated with payroll costs is \$3,178,332, which results in a 5.68% increase. Health insurance costs for the majority of county employees increased by 18.57%.

Specific Budgets

- **Workers Compensation and Other Self Insurance Loss Funds:** Fund balance is still a concern for these self insured funds so there will be a \$700,000 transfer to the Workers Compensation Fund and a \$800,000 transfer to the Other Self Insurance Fund from the General Fund.
- **Bridge & Special Road Fund and Highway Fund:** There has been an increase in funding from the General Fund in the amount of approximately \$2 million and the budget of expenditures have increased by \$4.4 million. The County has nine bridges in serious need of replacement and will build one bridge this fiscal year. The Firth Bridge will be replaced at an approximate cost of \$1.1 million. The County has not built a bridge in three years. There is 20.8 miles of asphalt overlay and 7.2 miles of new pavement budgeted for the fiscal year. The County needs to pave 26 miles and had only been doing 10 miles of overlay each year and is now 80 miles behind.
- **Grants Fund:** The County Sheriff collects forfeiture funds and had a balance of approximately \$1.6 million at June 30, 2015.
- **Keno Fund:** There will be a transfer to the General Fund of \$1,000,000 for property tax relief.
- **Debt Service Fund:** There will be no property tax levied this fiscal year.
- **Building Fund:** Property tax will remain the same.
- **Mental Health Fund:** The majority of the fiscal year 2015-16 activity is for the Crisis Center. The only employees work for the Crisis Center. Outside of the Crisis Center, there is a contract with Centerpointe to operate the Heather Program.

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



**Lancaster County
2015-2016 CALCULATED LEVIES**

	<u>FY15 Actual</u>		<u>FY16 Calculation</u>	<u>Change Amount</u>	<u>Percent</u>
County Valuation	21,327,212,968		22,734,609,927	1,407,396,959	6.60%
County Library Valuation	3,947,086,597		4,277,291,172	330,204,575	8.37%
General Fund	59,265,600	0.277887	63,066,500	0.277403	
Debt Service	523,887	0.002456	-	0.000000	
Building Fund	204,000	0.000957	204,000	0.000897	
Total Dollars/Levy	<u>59,993,487</u>	<u>0.281300</u>	<u>63,270,500</u>	<u>0.278300</u>	
County Levy	59,993,487	0.281300	63,270,500	0.278300	
County Library	762,615	0.019321	803,317	0.018781	

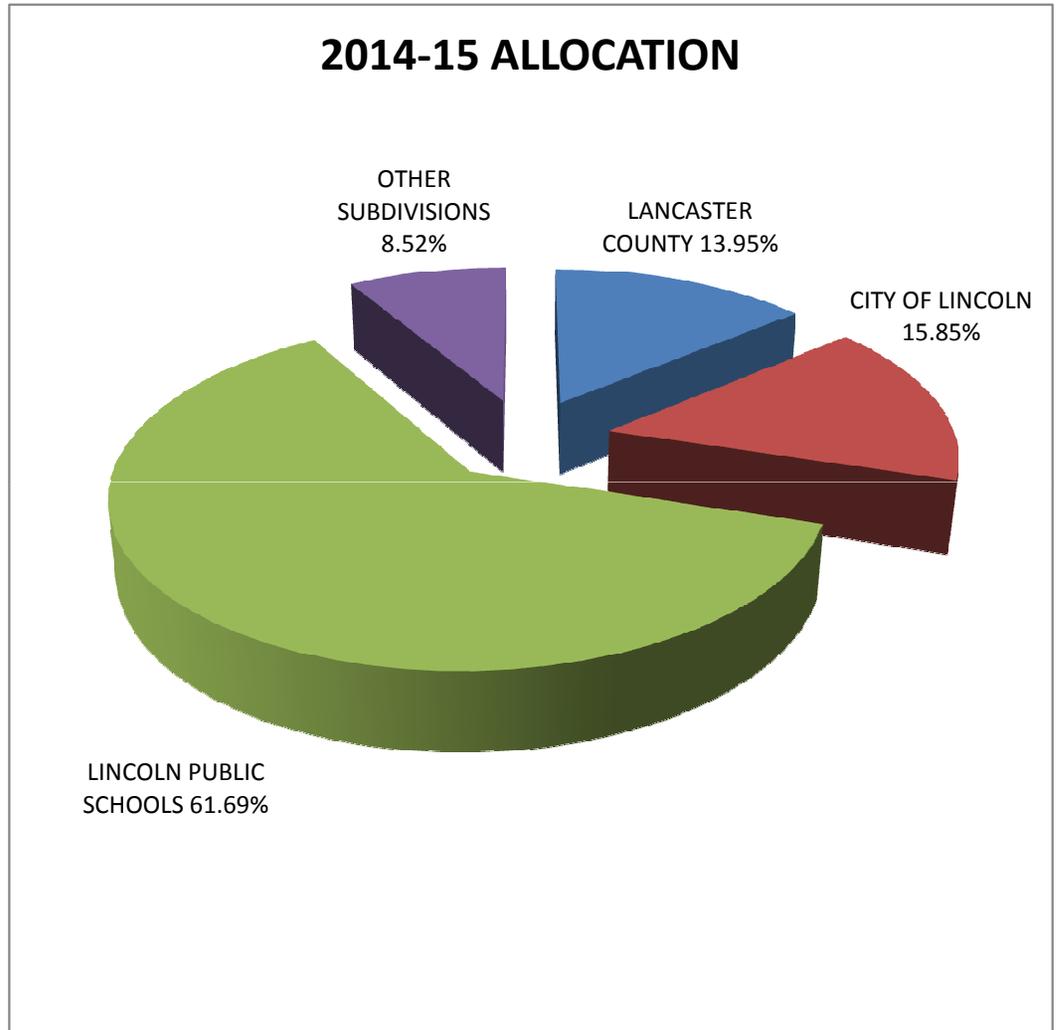
**LANCASTER COUNTY
CHANGE IN VALUATION
LAST TEN YEARS**

<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
2006-07	18,045,787,841		
2007-08	18,343,871,223	298,083,382	1.65%
2008-09	18,786,286,695	442,415,472	2.41%
2009-10	18,641,136,908	(145,149,787)	-0.77%
2010-11	18,799,468,423	158,331,515	0.85%
2011-12	19,027,837,576	228,369,153	1.21%
2012-13	20,119,951,547	1,092,113,971	5.74%
2013-14	20,848,760,247	728,808,700	3.62%
2014-15	21,327,212,968	478,452,721	2.29%
2015-16	22,734,609,927	1,407,396,959	6.60%

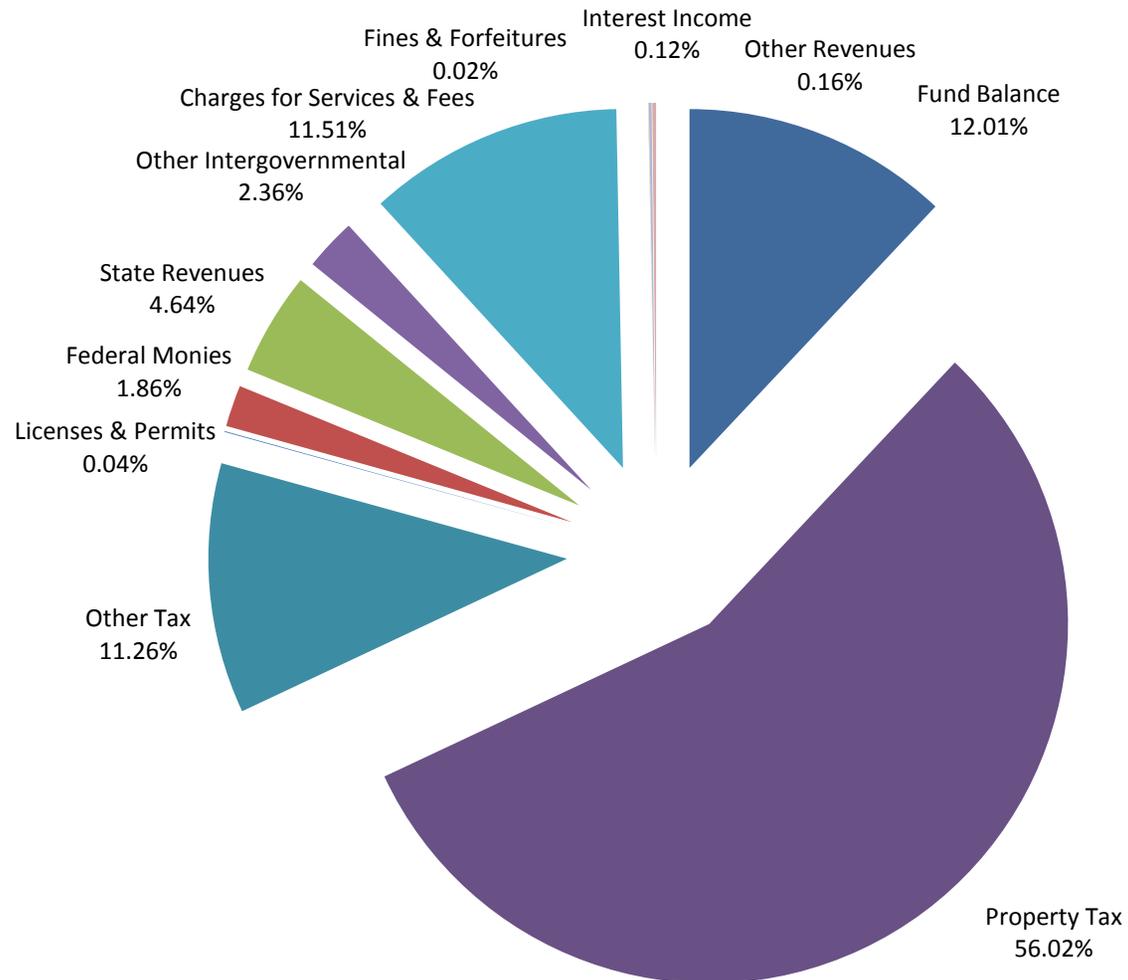
LANCASTER COUNTY
2014-2015 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.016437 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.281300	LANCASTER COUNTY	13.95%
0.319580	CITY OF LINCOLN	15.85%
1.243845	LINCOLN PUBLIC SCHOOLS	61.69%
0.171712	OTHER SUBDIVISIONS	8.52%

<u>OTHER SUBDIVISIONS</u>	
0.001516	Agricultural Society
0.003347	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.035832	Lower Platte South NRD
0.017000	Public Building Commission
0.013000	Railroad Transportation Safety District
0.059800	Southeast Community College
0.026217	Lancaster County Correctional Facility JPA



**2015-16 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



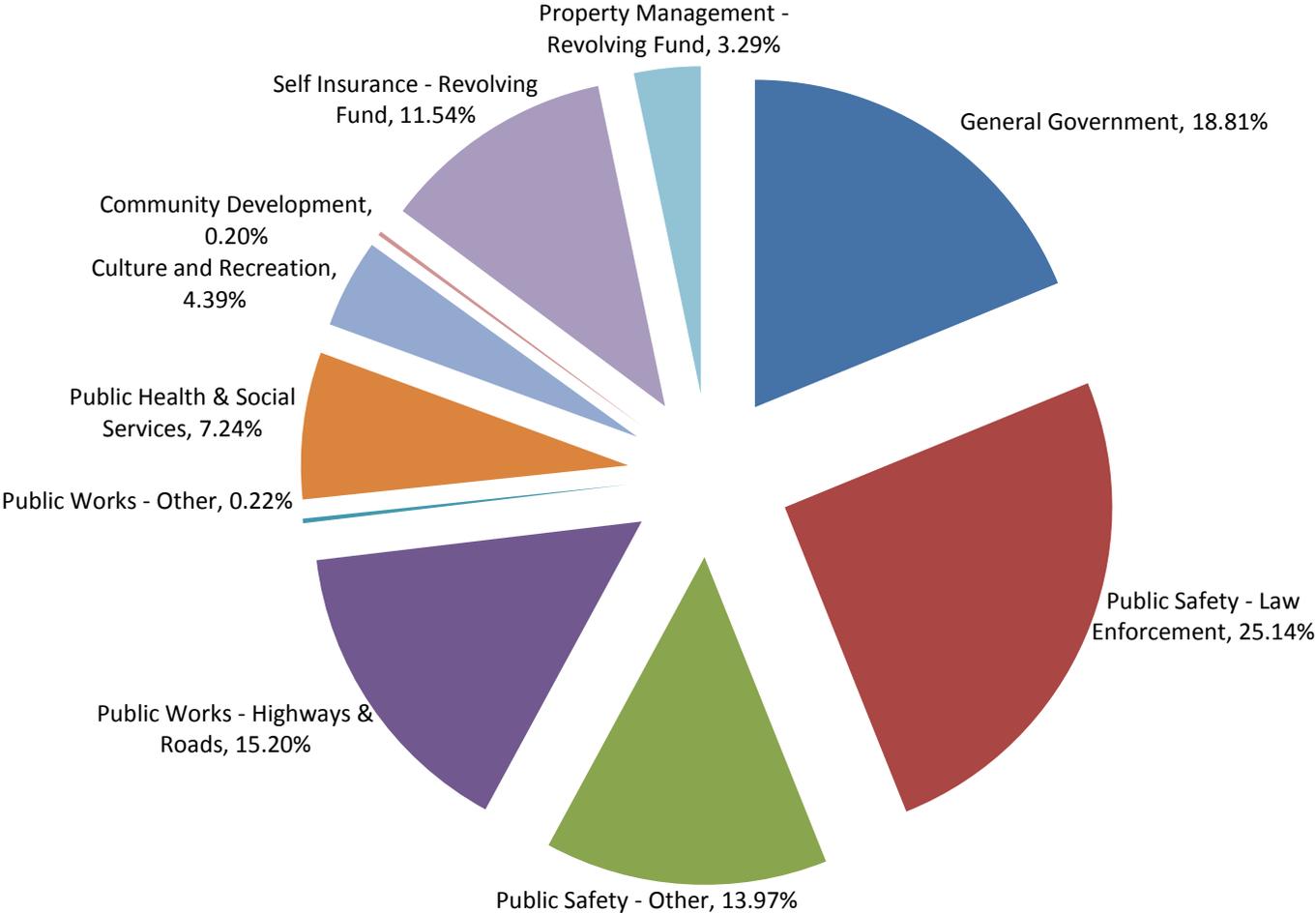
Lancaster County
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2016

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	17,455,754	1,244,379	2,561,911	12,088,401	33,350,445
Public Safety - Law Enforcement	43,072,209	1,486,367			44,558,576
Public Safety - Other	24,012,084	753,030			24,765,114
Public Works - Highways & Roads	13,171,830	13,774,242			26,946,072
Public Works - Other	395,367	1,500			396,867
Public Health & Social Services	12,794,197	42,022			12,836,219
Culture and Recreation	7,777,408				7,777,408
Community Development	356,410				356,410
Miscellaneous					
Business-type Activities:					
Lancaster Manor					
Self Insurance - Revolving Fund	20,463,091				20,463,091
Property Management - Revolving Fund	5,379,658	447,145			5,826,803
Total Disbursements & Transfers	144,878,008	17,748,685	2,561,911	12,088,401	177,277,005

* Operating should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** Other should include Judgments, Transfers, and Transfers of Surplus Fees.

LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION



LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL	FY15 BUDGET		ACTUAL	FY16 BUDGET	
		OBLIGATIONS	ADOPTED	AMENDED	OBLIGATIONS	PROPOSED	REVISED
		<u>FY14</u>	<u>ADOPTED</u>	<u>AMENDED</u>	<u>FY15</u>	<u>PROPOSED</u>	<u>REVISED</u>
11	GENERAL	92,897,854	99,159,452	99,159,452	95,341,570	106,059,726	106,126,283
12	WORKERS COMPENSATION LOSS	785,471	1,337,029	1,437,029	1,393,003	1,402,090	1,402,090
13	OTHER SELF INSURANCE LOSS	410,910	1,753,438	1,753,438	485,052	2,490,553	2,490,553
14	GROUP SELF INSURANCE	11,563,250	16,241,642	16,241,642	11,900,337	16,570,448	16,570,448
18	VISITORS IMPROVEMENT	1,591,391	3,473,067	3,473,067	1,748,727	3,307,564	3,307,564
19	VISITORS PROMOTION	1,166,916	2,170,173	2,170,173	1,400,004	2,353,393	2,353,393
20	COUNTY RURAL LIBRARY	708,771	762,353	762,353	761,853	793,279	793,279
21	BRIDGE & SPECIAL ROAD	6,727,092	10,118,511	10,118,511	5,552,866	10,259,916	10,259,916
22	HIGHWAY	7,165,857	8,200,508	8,200,508	7,934,397	12,458,352	12,458,352
26	VETERANS AID	3,734	12,880	12,880	3,784	14,096	14,096
27	GRANTS	2,041,785	4,646,321	4,646,321	3,047,539	5,890,557	5,890,557
28	KENO	1,103,114	2,504,259	2,504,259	1,058,041	2,579,285	2,579,285
30	ECONOMIC DEVELOPMENT	39,278	341,302	341,302	2,335	356,410	356,410
41	DEBT SERVICE	1,133,020	2,208,499	2,208,499	1,236,824	1,090,111	1,090,111
51	BUILDING	195,330	780,037	780,037	86,511	1,024,402	1,024,402
52	JAIL SAVINGS FUND	107,530	877,699	877,699	20,405	855,968	855,968
61	LANCASTER MANOR	1,300,547	782,781	782,781	778,709	-	-
63	MENTAL HEALTH	7,412,440	3,553,739	3,653,739	3,534,350	3,480,628	3,480,628
64	WEED CONTROL	360,161	380,801	380,801	365,347	396,867	396,867
65	COUNTY/CITY PROPERTY MGMT	3,341,752	3,494,674	3,494,674	3,486,202	3,622,174	3,622,174
66	PROPERTY MANAGEMENT	1,412,227	1,480,295	1,480,295	1,364,236	1,509,982	1,509,982
67	CITY BUILDING MAINTENANCE	384,727	720,496	720,496	329,349	694,647	694,647
	Memorandum Total	<u>141,853,157</u>	<u>164,999,956</u>	<u>165,199,956</u>	<u>141,831,441</u>	<u>177,210,448</u>	<u>177,277,005</u>

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL EXPENSE	FY15 BUDGET		ACTUAL EXPENSE	FY16 BUDGET		
		FY14	PROPOSED		REVISED	FY15	PROPOSED
601	BOARD OF COMMISSIONERS	265,548	277,222	277,222	272,134	286,796	286,796
602	COUNTY CLERK	975,492	1,001,018	1,001,018	983,900	1,031,481	1,031,481
603	COUNTY TREASURER	3,318,307	3,412,291	3,412,291	3,236,880	3,433,607	3,433,607
605	ASSESSOR/REGISTER OF DEEDS	3,905,659	3,894,466	3,949,466	3,926,312	4,050,108	4,050,108
606	ROD TECHNOLOGY	135,717	370,206	370,206	266,666	311,903	311,903
607	ELECTION COMMISSIONER	1,263,262	1,357,877	1,373,877	1,343,736	1,063,335	1,063,335
610	INFORMATION SERVICES	796,237	931,566	931,566	877,804	1,089,514	1,089,514
611	BUDGET & FISCAL	316,481	320,458	331,158	329,912	338,694	338,694
612	GENERAL GOVERNMENT	9,165,835	10,818,044	10,693,046	9,213,924	14,438,398	14,438,398
613	ADMINISTRATIVE SERVICES	327,451	391,497	394,997	394,588	412,979	412,979
615	GIS - BASE CONTROL	510,361	-	-	-	-	-
618	BOARD OF EQUALIZATION	270,734	356,250	356,250	323,756	453,550	453,550
621	CLERK OF DISTRICT COURT	1,613,894	1,685,257	1,689,957	1,683,057	1,770,378	1,770,378
622	COUNTY COURT	894,427	874,367	928,218	908,234	905,847	905,847
623	JUVENILE COURT	1,915,909	1,900,284	1,900,284	1,898,217	1,936,614	1,936,614
624	DISTRICT COURT	2,645,509	2,690,904	2,858,004	2,730,399	2,751,097	2,751,097
625	PUBLIC DEFENDER	3,549,125	3,822,991	3,852,991	3,852,958	4,131,153	4,131,153
627	JURY COMMISSIONER	153,411	154,759	154,759	134,179	144,516	144,516
628	JUSTICE SYSTEM MISCELLANEOUS	1,796,532	2,326,985	2,326,985	1,623,677	2,398,309	2,398,309
645	EXTENSION SERVICE	997,220	1,067,730	1,067,730	1,062,910	1,082,307	1,082,307
648	RECORDS & INFORMATION MGMT	564,715	597,907	609,907	591,887	636,614	636,614
651	COUNTY SHERIFF	10,527,946	10,962,544	10,962,544	10,773,247	11,603,794	11,654,864
652	COUNTY ATTORNEY	6,832,209	6,891,769	6,901,769	6,901,520	7,266,607	7,266,607
671	CORRECTIONS	19,866,201	20,884,716	20,884,716	20,692,075	21,958,473	21,958,473
673	JUVENILE PROBATION	333,906	291,865	291,865	269,967	317,228	317,228
674	ADULT PROBATION	389,793	344,868	344,868	343,193	377,297	377,297
676	COMMUNITY CORRECTIONS	2,151,633	2,686,582	2,744,582	2,602,420	2,895,998	2,895,998
678	YOUTH SERVICES CENTER	5,808,780	6,019,052	6,019,052	5,860,279	6,283,830	6,283,830
693	EMERGENCY MANAGEMENT	510,393	534,520	534,520	497,218	546,416	546,416
703	COUNTY ENGINEER	3,307,442	3,981,077	3,981,077	3,900,290	4,124,004	4,127,804
751	MENTAL HEALTH BOARD	112,429	139,728	139,728	102,680	140,731	140,731
801	GENERAL ASSISTANCE	2,230,561	2,307,315	2,457,315	2,408,226	2,307,315	2,307,315
803	VETERANS ADMINISTRATION	768,338	804,323	814,323	801,035	382,623	384,348
804	GENERAL ASSISTANCE OPERATING	-	-	-	-	447,551	447,551
805	HEALTH & HUMAN SERVICES	4,382,412	4,227,571	4,173,918	4,154,005	4,352,578	4,362,540
837	HUMAN SERVICES	293,986	409,098	429,243	380,281	388,081	388,081
		<u>92,897,854</u>	<u>98,737,107</u>	<u>99,159,452</u>	<u>95,341,570</u>	<u>106,059,726</u>	<u>106,126,283</u>

GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY16 BUDGET	
	REVENUE FY14	FY15	REVENUE FY15	PROPOSED	REVISED
602 COUNTY CLERK	62,842	63,000	61,293	84,900	84,900
603 COUNTY TREASURER	5,340,312	5,381,000	5,543,501	5,613,700	5,613,700
605 ASSESSOR/REGISTER OF DEEDS	1,949,825	2,100,000	2,014,616	2,000,000	2,000,000
606 ROD TECHNOLOGY	236,318	220,000	210,750	200,000	200,000
607 ELECTION COMMISSIONER	295,296	390,000	407,373	16,480	16,480
610 INFORMATION SERVICES	13,601	10,656	10,656	10,656	10,656
611 BUDGET & FISCAL	11,674	15,000	25,290	16,000	16,000
612 GENERAL GOVERNMENT	3,819	-	1,253	-	-
621 CLERK OF DISTRICT COURT	566,240	400,000	633,627	440,000	440,000
622 COUNTY COURT	43,194	41,150	36,738	40,200	40,200
623 JUVENILE COURT	2,337	-	1,329	-	-
624 DISTRICT COURT	209,915	223,100	209,488	226,600	226,600
625 PUBLIC DEFENDER	358,675	401,774	404,938	400,919	400,919
628 JUSTICE SYSTEM MISCELLANEOUS	17,901	-	-	-	-
645 EXTENSION SERVICE	151,956	159,699	159,729	159,736	159,736
648 RECORDS & INFORMATION MGMT	86,389	88,960	82,127	81,557	81,557
651 COUNTY SHERIFF	1,523,418	1,583,911	1,558,751	1,645,497	1,696,567
652 COUNTY ATTORNEY	1,612,407	1,351,200	1,305,419	1,408,192	1,408,192
671 CORRECTIONS	600,869	565,500	620,194	569,500	569,500
673 JUVENILE PROBATION	50,000	50,000	50,000	-	-
676 COMMUNITY CORRECTIONS	1,035,828	1,647,839	1,655,406	1,722,860	1,722,860
678 YOUTH SERVICES CENTER	3,344,098	3,493,468	4,492,809	4,890,000	4,890,000
693 EMERGENCY MANAGEMENT	536,784	346,260	346,260	323,208	323,208
801 GENERAL ASSISTANCE	309,165	376,000	453,277	191,000	191,000
837 HUMAN SERVICES	162,713	243,719	222,989	233,906	233,906
999 GENERAL RECEIPTS	72,235,090	75,374,320	76,753,309	79,217,131	79,232,618
	<u>90,760,666</u>	<u>94,526,556</u>	<u>97,261,122</u>	<u>99,492,042</u>	<u>99,558,599</u>

COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND	TREASURER'S BALANCE 7/1/2015	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	NET FUND BALANCE 7/1/2015
11 GENERAL	14,653,881		749,333	867,411	279,453	12,757,684
12 WORKERS COMPENSATION LOSS	55,002		6,496	2,328		46,178
13 OTHER SELF INSURANCE LOSS	1,313,680		3,241			1,310,439
14 GROUP SELF INSURANCE	4,870,448					4,870,448
18 VISITORS IMPROVEMENT	1,807,564					1,807,564
19 VISITORS PROMOTION	970,061		116,668			853,393
20 COUNTY RURAL LIBRARY	12,713					12,713
21 BRIDGE & SPECIAL ROAD	6,603,776		27,903	31,184	1,781,145	4,763,544
22 HIGHWAY	4,197,031		40,318	36,488	3,106,487	1,013,738
26 VETERANS AID	12,357					12,357
27 GRANTS	2,551,855		120,560		82,819	2,348,476
28 KENO	1,579,285					1,579,285
30 ECONOMIC DEVELOPMENT	339,210					339,210
41 DEBT SERVICE	1,090,111					1,090,111
51 BUILDING	700,400					700,400
52 JAIL SAVINGS	855,968					855,968
61 LANCASTER MANOR	-					-
63 MENTAL HEALTH	344,673		12,939	36,645		295,089
64 WEED CONTROL	86,188		7,236	6,252		72,700
65 COUNTY/CITY PROPERTY MGMT	438,399	103,072	5,782	50,222		485,467
66 PROPERTY MANAGEMENT	125,071		4,430	7,095		113,546
67 CITY BUILDING MAINTENANCE	391,938		791			391,147
	<u>42,999,611</u>	<u>103,072</u>	<u>1,095,697</u>	<u>1,037,625</u>	<u>5,249,904</u>	<u>35,719,457</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

GENERAL FUND	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00	
COUNTY CLERK	10.00	10.00	10.00	10.00	10.00	
COUNTY TREASURER	39.00	39.00	39.00	40.00	42.50	(1) - Positions fluctuate based on number of elections
ASSESSOR/DEEDS	43.00	43.00	43.00	43.00	43.00	(2) - GIS was merged with County Engineer budget
ELECTION COMMISSIONER (1)	13.18	18.30	12.30	12.80	10.30	(3) - Investigator hired in January 2014
BUDGET & FISCAL	3.00	3.00	3.00	2.00	2.00	Felony and Juvenile Attorneys hired in FY15
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	3.00	Social Worker and 1/2 time Juvenile Attorney will be hired in FY16
G.I.S. - BASE CONTROL (2)	-	-	5.00	5.00	5.00	(4) - Deputy will be hired for the computer forensics task force (Forefeiture Funds)
CLERK OF DIST COURT	23.50	23.50	22.50	22.50	23.50	(5) - Attorney for the Child Support Division will be hired
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	(6) - Hiring to get staff right at jail
DISTRICT COURT	13.75	13.75	13.75	13.75	13.50	(7) - General Assistance and Veterans Service have been separated due to reorganization of departments.
PUBLIC DEFENDER (3)	37.95	36.45	34.45	33.45	33.45	
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	
COOPERATIVE EXTENSION	9.30	8.30	8.30	8.30	8.30	(8) - FY15 and FY16 includes only Crisis Center employees
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.10	
COUNTY SHERIFF (4)	102.00	101.00	101.00	98.00	98.20	
COUNTY ATTORNEY (5)	70.50	69.50	68.50	67.50	70.50	
CORRECTIONS (6)	223.00	219.80	215.80	164.80	164.00	
COMMUNITY CORRECTIONS	27.90	28.90	26.90	23.50	23.70	
YOUTH SERVICES CENTER	56.19	56.19	55.78	56.19	56.19	
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	3.00	
COUNTY ENGINEER (2)	38.00	40.00	35.00	35.00	35.00	
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	
VETERANS SERVICE (7)	4.00	10.00	10.00	10.00	10.00	
GENERAL ASSISTANCE (7)	6.00					
HUMAN SERVICES	4.75	4.50	3.50	2.50	3.00	
TOTAL GENERAL FUND	752.37	752.54	735.13	675.64	679.49	
OTHER FUNDS						
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	
BRIDGE & SPECIAL ROAD	29.00	32.00	32.00	32.00	33.00	
HIGHWAY	38.00	38.00	38.00	39.00	41.00	
MENTAL HEALTH (8)	31.35	31.35	103.25	102.25	102.05	
WEED CONTROL	4.40	4.40	4.40	4.40	4.44	
PROPERTY MANAGEMENT	7.50	8.50	8.50	8.50	8.50	
TOTAL	864.12	868.29	922.78	863.29	869.98	

LANCASTER COUNTY

FY2015-16 KENO FUND BUDGET

	FY2015-16 <u>BUDGET</u>
PREVENTION GRANTS (5% OF RECEIPTS)	55,000
VIDEO CONFERENCING	156,113
EAST BELTWAY	100,000
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)	1,000,000
TOTAL PROJECTS	<u>1,311,113</u>
FUNDED WITH:	
FUND BALANCE 6-30-15	1,579,286
ESTIMATED RECEIPTS	<u>1,000,000</u>
	<u>2,579,286</u>