



PROPOSED BUDGET INFORMATION

FY2016-17

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2016-17

The Lancaster County Board's proposed budget was completed using the property tax rate of 27.53 cents along with a projection of a 2.75% increase in valuation. The County Board will utilize 0.7 cent from the Railroad Transportation Safety District's tax rate. The actual valuation increase was 2.92% which would generate an additional \$121,242. The additional revenue will be transferred to the Bridge & Special Road Fund to be used for bridge projects. The total proposed budget of expenditures and revenues have also been increased by \$4,000,000 because of the County's interlocal agreement with the City of Lincoln and Lincoln Electric System (LES) for a paving project on Rokeby Road. The paving costs will be paid entirely by LES as part of its project to construct a new LES Operations Center but the costs will run through the County budget.

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 a net amount of \$6,376,031 in inheritance tax for fiscal year 2015-16. If it were not for the use of inheritance tax, an additional 2.8 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 \$187,227,504 which is a 5.02% increase in comparison to the 2015-16 adopted budget.
- **Property Taxes:** The total amount of property taxes for the proposed budget is \$64,417,400 which results in a property tax rate of 27.53 cents.
- **Valuation:** The County's valuation is \$23,398,980,099 which reflects a 2.92% increase.
- **Fund Balances:** Fund Balances at July 1, 2016, were \$39,062,442 compared to \$35,719,457 at July 1, 2015. This results in an increase of \$3,342,985. The General Fund balance increased by \$97,366. Activity in the self insurance funds last fiscal year allowed the balances to grow which resulted in the transfer amounts to decrease this next budget year.

General Fund Budget – The total budget of expenditures increased by \$1,569,779 in comparison to the 2015-16 adopted budget which results in a 1.47% increase. Property tax for the general fund will increase by \$840,900. There will be a \$550,000 transfer from the Keno Fund for property tax relief.

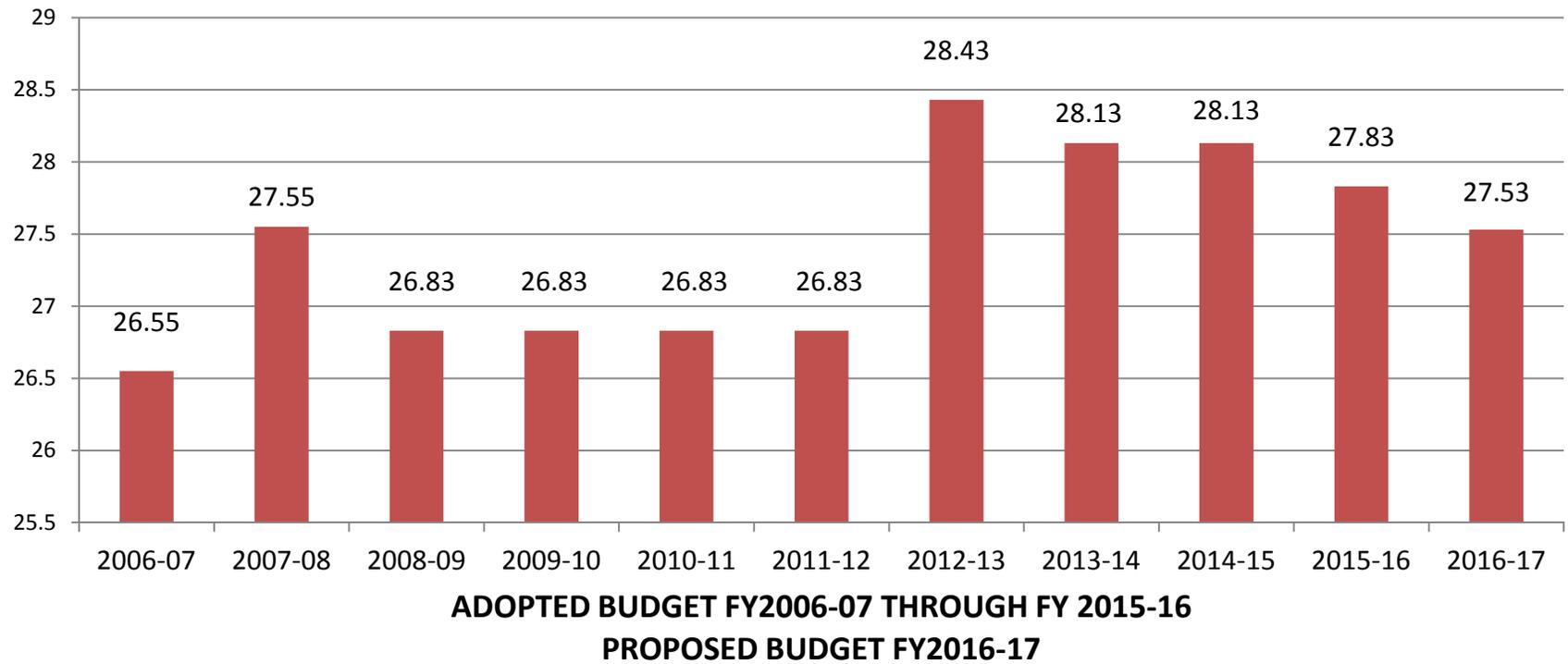
- **General Government:** The transfer amounts to the Bridge & Special Road Fund and the Highway Fund will be \$9,461,179, which is an increase of \$1,121,242. The transfer amounts to the self insurance funds decreased by \$1,854,050 due to activity for the prior year.
- **Payroll Costs:** The increase to the General Fund associated with payroll costs is \$1,112,908, which results in a 1.88% increase. Health insurance costs for the majority of county employees increased by 2.40%.

Specific Budgets

- **Workers Compensation and Other Self Insurance Loss Funds:** There will be a \$100,000 transfer to the Workers Compensation Fund and a \$50,000 transfer to the Other Self Insurance Fund from the General Fund. Due to the activity for the fiscal year, the transfer amount will decrease from \$2,004,050 in FY15-16 to \$150,000 in FY16-17.
- **Bridge & Special Road Fund and Highway Fund:** There has been an increase in funding from the General Fund in the amount of approximately \$1.1 million and the budget of expenditures have increased by \$6.7 million. The increased spending includes the \$4 million LES project mentioned earlier. There is 25 miles of asphalt overlay budgeted for the fiscal year. Repair and maintenance on bridges will be important again this fiscal year because the County has recently closed bridges.
- **Grants Fund:** Lancaster County is due approximately \$2.6 million from FEMA/NEMA due to last year's flooding. The money will be deposited in the Grants Fund as federal revenue and then transferred to the Highway Fund to be used for road and bridge repair.
- **Keno Fund:** There will be a transfer to the General Fund of \$550,000 for property tax relief and an additional \$500,000 will be allocated to the East Beltway.
- **Debt Service Fund:** There will be no property tax levied this fiscal year. Last bond payment will be made this fiscal year.

- **Building Fund:** Property tax will increase by \$306,000. The move to the 605 Building is the project driving up the costs. Trabert Hall will eventually be sold.
- **Mental Health Fund:** The transfer amount to the Crisis Center will increase by \$100,867 because of an increase in rent due to the move to a new building and the move to a new electronic health record management system.

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



**Lancaster County
2016-2017 CALCULATED LEVIES**

	<u>FY16 Actual</u>		<u>FY17 Calculation</u>	<u>Change Amount</u>	<u>Percent</u>
County Valuation	22,734,609,927		23,398,980,099	664,370,172	2.92%
County Library Valuation	4,277,291,172		4,528,154,533	250,863,361	5.87%
County - General Fund	63,066,500	0.277403	63,907,400	0.273120	
Building Fund	204,000	0.000897	510,000	0.002180	
Total Dollars/Levy	<u>63,270,500</u>	<u>0.278300</u>	<u>64,417,400</u>	<u>0.275300</u>	
County Library	803,317	0.018781	780,341	0.017233	

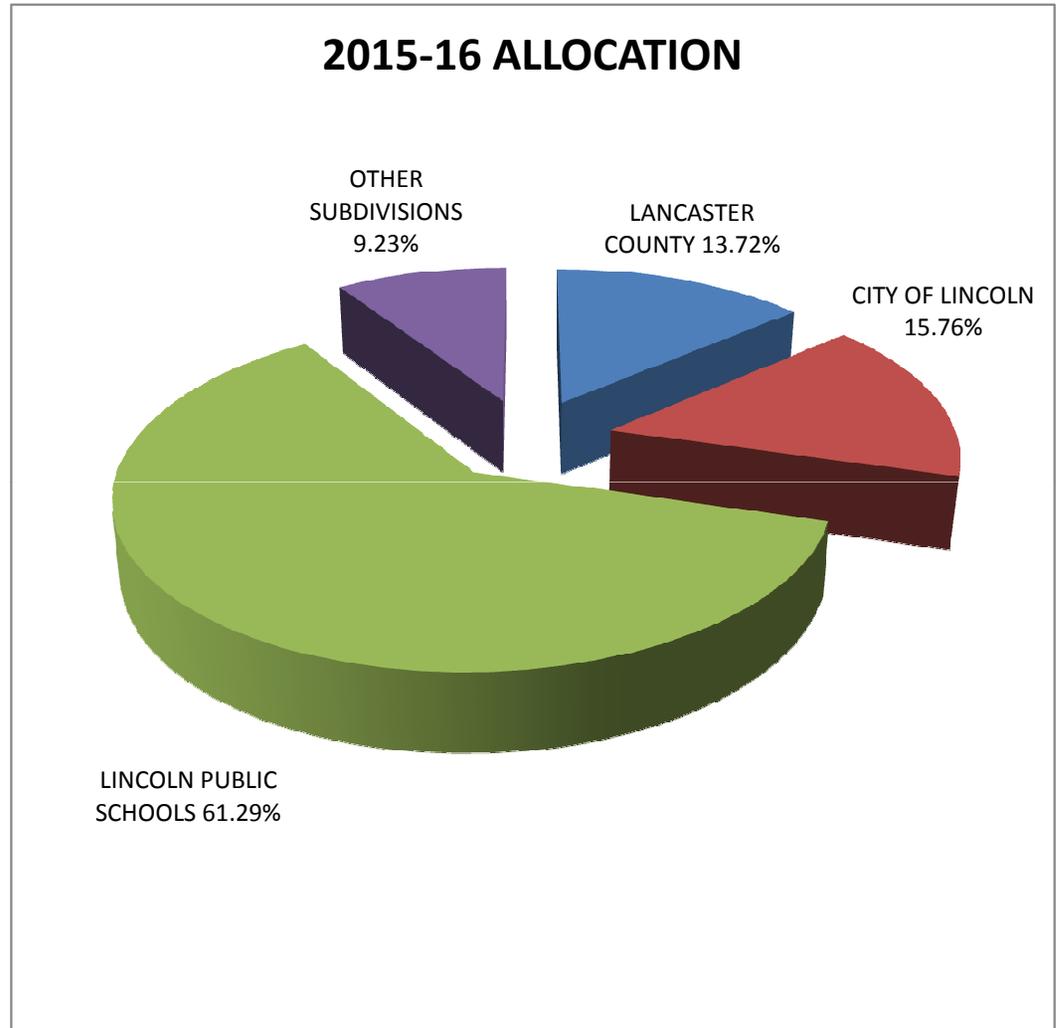
**LANCASTER COUNTY
CHANGE IN VALUATION
LAST TEN YEARS**

<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
2007-08	18,343,871,223		
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%
2016-17	23,398,980,099	664,370,172	2.92%

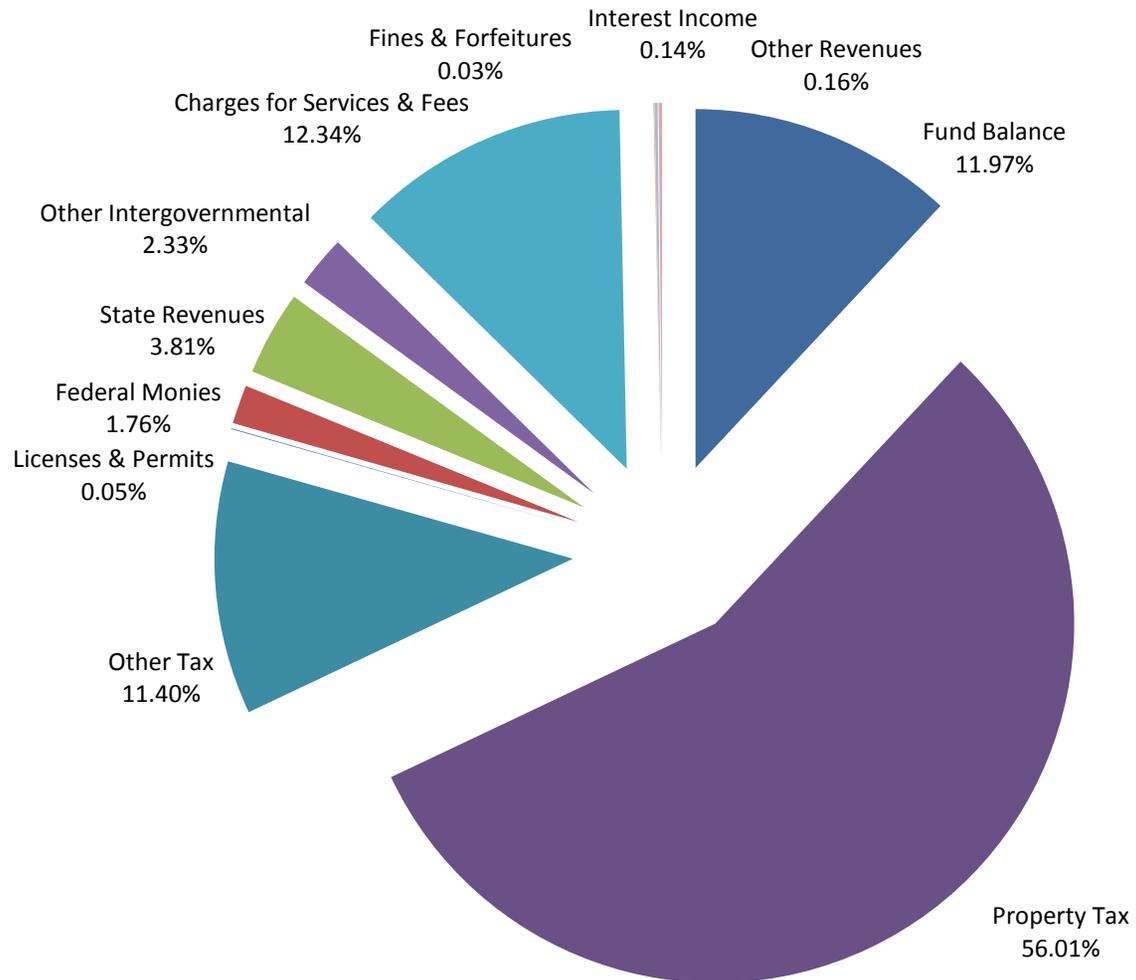
LANCASTER COUNTY
2015-2016 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.027922 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.278300	LANCASTER COUNTY	13.72%
0.319580	CITY OF LINCOLN	15.76%
1.242895	LINCOLN PUBLIC SCHOOLS	61.29%
0.187147	OTHER SUBDIVISIONS	9.23%

<u>OTHER SUBDIVISIONS</u>	
0.001471	Agricultural Society
0.003068	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.034472	Lower Platte South NRD
0.017000	Public Building Commission
0.016000	Railroad Transportation Safety District
0.075700	Southeast Community College
0.024436	Lancaster County Correctional Facility JPA



**2016-17 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



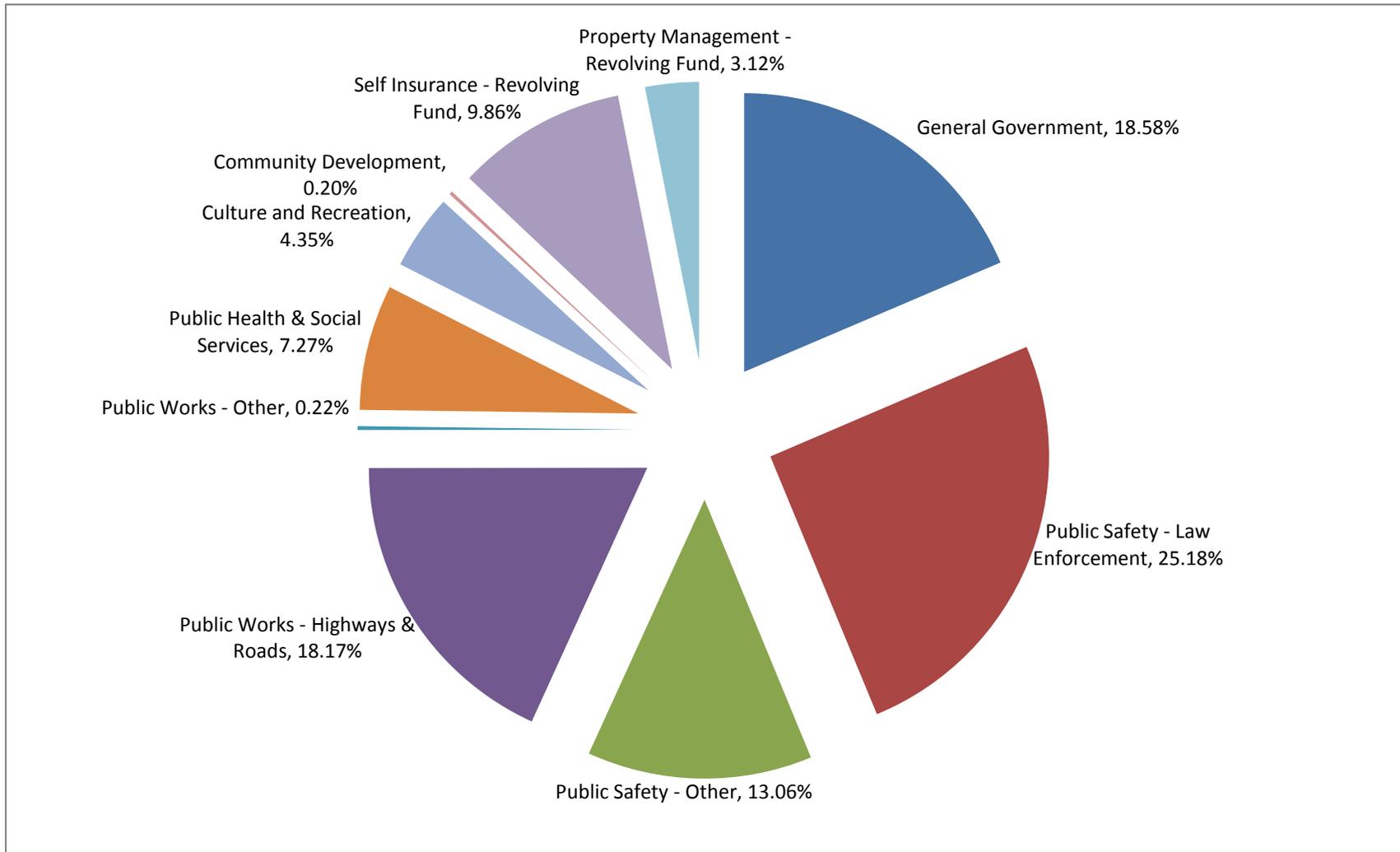
Lancaster County
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2017

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	18,094,514	1,750,425	532,970	14,403,640	34,781,549
Public Safety - Law Enforcement	45,831,199	1,314,610			47,145,809
Public Safety - Other	24,342,318	101,701			24,444,019
Public Works - Highways & Roads	14,323,412	19,701,550			34,024,962
Public Works - Other	410,996	1,950			412,946
Public Health & Social Services	13,558,931	46,000			13,604,931
Culture and Recreation	8,142,340				8,142,340
Community Development	372,053				372,053
Miscellaneous					
Business-type Activities:					
Lancaster Manor					
Self Insurance - Revolving Fund	18,452,542				18,452,542
Property Management - Revolving Fund	5,464,379	381,974			5,846,353
Total Disbursements & Transfers	148,992,684	23,298,210	532,970	14,403,640	187,227,504

* 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	FY16 BUDGET		ACTUAL	FY17 BUDGET	
		OBLIGATIONS	ADOPTED	AMENDED	OBLIGATIONS	PROPOSED	REVISED
		FY15			FY16		
11	GENERAL	95,341,570	106,630,333	106,630,333	102,948,759	108,078,870	108,200,112
12	WORKERS COMPENSATION LOSS	1,393,003	1,402,090	1,402,090	806,343	1,385,554	1,385,554
13	OTHER SELF INSURANCE LOSS	485,052	2,994,603	2,994,603	320,556	2,154,439	2,154,439
14	GROUP SELF INSURANCE	11,900,337	16,570,448	16,570,448	10,631,501	14,912,549	14,912,549
18	VISITORS IMPROVEMENT	1,748,727	3,307,564	3,307,564	1,575,721	3,557,111	3,557,111
19	VISITORS PROMOTION	1,400,004	2,353,393	2,353,393	1,477,500	2,701,162	2,701,162
20	COUNTY RURAL LIBRARY	761,853	793,279	793,279	792,779	777,270	777,270
21	BRIDGE & SPECIAL ROAD	5,552,866	10,259,916	10,259,916	8,341,611	9,932,917	14,054,159
22	HIGHWAY	7,934,397	12,458,352	12,458,352	11,368,159	15,420,789	15,420,789
26	VETERANS AID	3,784	14,096	14,096	3,751	15,344	15,344
27	GRANTS	3,047,539	5,890,557	5,890,557	2,953,600	8,634,609	8,634,609
28	KENO	1,058,041	2,579,285	2,579,285	1,332,430	2,369,249	2,369,249
30	ECONOMIC DEVELOPMENT	2,335	356,410	356,410	1,093	372,053	372,053
41	DEBT SERVICE	1,236,824	1,090,111	1,090,111	591,239	709,326	709,326
51	BUILDING	86,511	1,024,402	1,024,402	148,185	1,725,182	1,725,182
52	JAIL SAVINGS FUND	20,405	855,968	855,968	33,789	822,180	822,180
61	LANCASTER MANOR	778,709	-	-	-	-	-
63	MENTAL HEALTH	3,534,350	3,480,628	3,480,628	3,057,636	3,157,117	3,157,117
64	WEED CONTROL	365,347	396,867	396,867	375,851	412,946	412,946
65	COUNTY/CITY PROPERTY MGMT	3,486,202	3,622,174	3,622,174	3,528,906	3,964,854	3,964,854
66	PROPERTY MANAGEMENT	1,364,236	1,509,982	1,509,982	1,477,361	1,207,040	1,207,040
67	CITY BUILDING MAINTENANCE	329,349	694,647	694,647	323,875	674,459	674,459
	Memorandum Total	<u>141,831,441</u>	<u>178,285,105</u>	<u>178,285,105</u>	<u>152,090,644</u>	<u>182,985,020</u>	<u>187,227,504</u>

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL	FY16 BUDGET		ACTUAL	FY17 BUDGET	
	EXPENSE	ADOPTED	REVISED	EXPENSE	PROPOSED	REVISED
	FY15			FY16		
601 BOARD OF COMMISSIONERS	272,134	286,796	290,296	289,651	289,947	289,947
602 COUNTY CLERK	983,900	1,031,481	1,031,481	986,901	1,108,875	1,108,875
603 COUNTY TREASURER	3,236,880	3,433,607	3,433,607	3,231,261	3,621,459	3,621,459
605 ASSESSOR/REGISTER OF DEEDS	3,926,312	4,050,108	4,050,108	3,999,712	4,178,476	4,178,476
606 ROD TECHNOLOGY	266,666	311,903	311,903	212,529	301,793	301,793
607 ELECTION COMMISSIONER	1,343,736	1,063,335	1,090,835	1,085,223	1,543,759	1,543,759
610 INFORMATION SERVICES	877,804	1,089,514	1,089,514	999,199	868,006	868,006
611 BUDGET & FISCAL	329,912	338,694	344,694	343,708	346,115	346,115
612 GENERAL GOVERNMENT	9,213,924	14,942,448	14,609,948	14,161,484	14,161,364	14,282,606
613 ADMINISTRATIVE SERVICES	394,588	412,979	412,979	405,324	468,712	468,712
618 BOARD OF EQUALIZATION	323,756	453,550	453,550	357,435	271,270	271,270
621 CLERK OF DISTRICT COURT	1,683,057	1,770,378	1,770,378	1,707,646	1,781,294	1,781,294
622 COUNTY COURT	908,234	905,847	956,847	949,811	961,722	961,722
623 JUVENILE COURT	1,898,217	1,936,614	1,936,614	1,926,683	2,046,600	2,046,600
624 DISTRICT COURT	2,730,399	2,751,097	2,751,097	2,574,872	2,756,340	2,756,340
625 PUBLIC DEFENDER	3,852,958	4,131,153	4,131,153	4,097,055	4,099,771	4,099,771
627 JURY COMMISSIONER	134,179	144,516	144,516	143,036	153,744	153,744
628 JUSTICE SYSTEM MISCELLANEOUS	1,623,677	2,398,309	2,398,309	1,587,143	2,206,493	2,206,493
645 EXTENSION SERVICE	1,062,910	1,082,307	1,082,307	1,054,323	1,116,647	1,116,647
648 RECORDS & INFORMATION MGMT	591,887	636,614	636,614	619,366	644,453	644,453
651 COUNTY SHERIFF	10,773,247	11,654,864	11,654,864	11,519,739	12,317,246	12,317,246
652 COUNTY ATTORNEY	6,901,520	7,266,607	7,266,607	7,132,451	7,467,448	7,467,448
671 CORRECTIONS	20,692,075	21,958,473	21,958,473	21,784,603	22,704,529	22,704,529
673 JUVENILE PROBATION	269,967	317,228	317,228	306,007	301,572	301,572
674 ADULT PROBATION	343,193	377,297	377,297	371,180	493,502	493,502
676 COMMUNITY CORRECTIONS	2,602,420	2,895,998	2,895,998	2,788,534	2,943,447	2,943,447
678 YOUTH SERVICES CENTER	5,860,279	6,283,830	6,283,830	5,741,009	6,067,416	6,067,416
693 EMERGENCY MANAGEMENT	497,218	546,416	546,416	519,256	553,542	553,542
703 COUNTY ENGINEER	3,900,290	4,127,804	4,127,804	4,023,757	3,897,511	3,897,511
751 MENTAL HEALTH BOARD	102,680	140,731	140,731	129,917	141,260	141,260
801 GENERAL ASSISTANCE	2,408,226	2,307,315	2,527,315	2,385,732	2,507,115	2,507,115
803 VETERANS ADMINISTRATION	801,035	384,348	384,348	367,412	305,406	305,406
804 GENERAL ASSISTANCE OPERATING	-	447,551	455,051	446,218	423,305	423,305
805 HEALTH & HUMAN SERVICES	4,154,005	4,362,540	4,362,540	4,296,039	4,528,506	4,528,506
837 HUMAN SERVICES	380,281	388,081	405,081	404,546	500,225	500,225
	<u>95,341,570</u>	<u>106,630,333</u>	<u>106,630,333</u>	<u>102,948,759</u>	<u>108,078,870</u>	<u>108,200,112</u>

GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY17 BUDGET	
	REVENUE		REVENUE	PROPOSED	REVISED
	<u>FY15</u>	<u>FY16</u>	<u>FY16</u>		
602 COUNTY CLERK	61,293	84,900	85,940	84,900	84,900
603 COUNTY TREASURER	5,543,501	5,613,700	5,872,358	6,048,000	6,048,000
605 ASSESSOR/REGISTER OF DEEDS	2,014,616	2,000,000	2,076,364	2,100,000	2,100,000
606 ROD TECHNOLOGY	210,750	200,000	192,418	210,000	210,000
607 ELECTION COMMISSIONER	407,373	16,480	159,915	350,000	350,000
610 INFORMATION SERVICES	10,656	10,656	10,656	10,656	10,656
611 BUDGET & FISCAL	25,290	16,000	28,284	25,000	25,000
612 GENERAL GOVERNMENT	1,253	-	1,633	-	-
621 CLERK OF DISTRICT COURT	633,627	440,000	533,271	440,000	440,000
622 COUNTY COURT	36,738	40,200	40,343	35,250	35,250
623 JUVENILE COURT	1,329	-	140	-	-
624 DISTRICT COURT	209,488	226,600	268,063	227,250	227,250
625 PUBLIC DEFENDER	404,938	400,919	413,458	424,228	424,228
645 EXTENSION SERVICE	159,729	159,736	159,968	174,198	174,198
648 RECORDS & INFORMATION MGMT	82,127	81,557	89,648	92,670	92,670
651 COUNTY SHERIFF	1,558,751	1,696,567	1,662,780	1,883,567	1,883,567
652 COUNTY ATTORNEY	1,305,419	1,408,192	1,336,455	1,382,298	1,382,298
671 CORRECTIONS	620,194	569,500	660,145	586,000	586,000
673 JUVENILE PROBATION	50,000	-	9,408	-	-
676 COMMUNITY CORRECTIONS	1,655,406	1,722,860	1,856,644	1,675,899	1,675,899
678 YOUTH SERVICES CENTER	4,492,809	4,890,000	4,216,337	4,020,755	4,020,755
693 EMERGENCY MANAGEMENT	346,260	323,208	323,508	336,771	336,771
801 GENERAL ASSISTANCE	453,277	191,000	622,409	390,800	390,800
837 HUMAN SERVICES	222,989	233,906	230,995	325,289	325,289
999 GENERAL RECEIPTS	76,753,309	79,736,668	82,053,561	80,590,289	80,711,531
	<u>97,261,122</u>	<u>100,062,649</u>	<u>102,904,703</u>	<u>101,413,820</u>	<u>101,535,062</u>

COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND	TREASURER'S					NET FUND
	BALANCE 7/1/2016	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	BALANCE 7/1/2016
11 GENERAL	15,539,784		1,469,071	1,097,632	118,031	12,855,050
12 WORKERS COMPENSATION LOSS	601,717		1,797	2,973		596,947
13 OTHER SELF INSURANCE LOSS	2,698,764		2,098			2,696,666
14 GROUP SELF INSURANCE	7,312,549					7,312,549
18 VISITORS IMPROVEMENT	1,887,111		30,000			1,857,111
19 VISITORS PROMOTION	1,001,162					1,001,162
20 COUNTY RURAL LIBRARY	19,230					19,230
21 BRIDGE & SPECIAL ROAD	6,665,396		19,580	38,722	4,227,331	2,379,763
22 HIGHWAY	7,722,926		138,415	44,691	5,705,827	1,833,993
26 VETERANS AID	13,605					13,605
27 GRANTS	3,114,507		82,956		4,730	3,026,821
28 KENO	1,319,249					1,319,249
30 ECONOMIC DEVELOPMENT	355,053					355,053
41 DEBT SERVICE	709,326					709,326
51 BUILDING	915,074					915,074
52 JAIL SAVINGS	822,180					822,180
61 LANCASTER MANOR	-					-
63 MENTAL HEALTH	310,256		17,212	47,605		245,439
64 WEED CONTROL	83,453		2,604	8,597		72,252
65 COUNTY/CITY PROPERTY MGMT	466,797	88,669	12,348	61,236		481,882
66 PROPERTY MANAGEMENT	202,961		17,315	7,515		178,131
67 CITY BUILDING MAINTENANCE	372,960		2,001			370,959
	<u>52,134,060</u>	<u>88,669</u>	<u>1,795,397</u>	<u>1,308,971</u>	<u>10,055,919</u>	<u>39,062,442</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

GENERAL FUND	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</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	39.00	40.00	(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)	19.375	13.18	18.30	12.30	12.80	(3) - Investigator hired in January 2014
BUDGET & FISCAL	3.00	3.00	3.00	3.00	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 hired in FY16
G.I.S. - BASE CONTROL (2)	-	-	-	5.00	5.00	(4) - Deputy hired for the computer forensics task force
CLERK OF DIST COURT	23.50	23.50	23.50	22.50	22.50	(Forefeiture Funds) - FY16
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	Security Manager, Security Guard and School Resource
DISTRICT COURT	13.75	13.75	13.75	13.75	13.75	Officer will be hired in FY17
PUBLIC DEFENDER (3)	37.95	37.95	36.45	34.45	33.45	(5) - Attorney for the Child Support Division hired - FY16
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	(6) - Hiring to get staff right at jail / Eliminated 5 unfilled positions
COOPERATIVE EXTENSION	9.30	9.30	8.30	8.30	8.30	in FY17
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.10	(7) - Reduced 4 JDO positions due to numbers
COUNTY SHERIFF (4)	105.00	102.00	101.00	101.00	98.00	(8) - Reduced 2 positions in FY17
COUNTY ATTORNEY (5)	70.50	70.50	69.50	68.50	67.50	(9) - General Assistance and Veterans Service have been separated
CORRECTIONS (6)	215.70	223.00	219.80	215.80	164.80	due to reorganization of departments.
COMMUNITY CORRECTIONS	27.90	27.90	28.90	26.90	23.50	General Assistance will eliminate 1 position in FY17
YOUTH SERVICES CENTER (7)	51.86	56.19	56.19	55.78	56.19	(10) - FY15, FY16 and FY17 include only Crisis Center employees
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	3.00	
COUNTY ENGINEER (2)/(8)	36.00	38.00	40.00	35.00	35.00	
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	
VETERANS SERVICE (9)	4.00	4.00	10.00	10.00	10.00	
GENERAL ASSISTANCE (9)	5.00	6.00				
HUMAN SERVICES	5.75	4.75	4.50	3.50	2.50	
TOTAL GENERAL FUND	747.94	752.37	752.54	735.13	675.64	
OTHER FUNDS						
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	
BRIDGE & SPECIAL ROAD	29.00	29.00	32.00	32.00	32.00	
HIGHWAY	39.00	38.00	38.00	38.00	39.00	
MENTAL HEALTH (10)	31.35	31.35	31.35	103.25	102.25	
WEED CONTROL	4.40	4.40	4.40	4.40	4.40	
PROPERTY MANAGEMENT	6.50	7.50	8.50	8.50	8.50	
TOTAL	859.69	864.12	868.29	922.78	863.29	

LANCASTER COUNTY
FY2016-17 KENO FUND BUDGET

	FY2016-17 BUDGET
PREVENTION GRANTS (5% OF RECEIPTS)	55,000
VIDEO CONFERENCING	59,949
EAST BELTWAY	652,503
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)	550,000
TOTAL PROJECTS	1,317,452
FUNDED WITH:	
FUND BALANCE 6-30-16	1,319,247
ESTIMATED RECEIPTS	1,050,000
	2,369,247