

# **MEETING NOTICE**

**LANCASTER COUNTY BUDGET MONITORING COMMITTEE**

**THURSDAY, AUGUST 13, 2015**

**COUNTY-CITY BUILDING, ROOM 302**

**555 SOUTH 10<sup>th</sup> Street**

**1:30 P.M.**

## **AGENDA**

1. Review and Discuss the Proposed 2015-16 Lancaster County Budget.

**LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS**

FUND		ACTUAL	FY15 BUDGET		ACTUAL	FY16 BUDGET	
		OBLIGATIONS	ADOPTED	AMENDED	OBLIGATIONS	PROPOSED	ADOPTED
		FY14			FY15		
11	GENERAL	92,897,854	99,159,452	99,159,452	95,341,570	106,059,726	
12	WORKERS COMPENSATION LOSS	785,471	1,337,029	1,437,029	1,393,003	1,402,090	
13	OTHER SELF INSURANCE LOSS	410,910	1,753,438	1,753,438	485,052	2,490,553	
14	GROUP SELF INSURANCE	11,563,250	16,241,642	16,241,642	11,900,337	16,570,448	
18	VISITORS IMPROVEMENT	1,591,391	3,473,067	3,473,067	1,748,727	3,307,564	
19	VISITORS PROMOTION	1,166,916	2,170,173	2,170,173	1,400,004	2,353,393	
20	COUNTY RURAL LIBRARY	708,771	762,353	762,353	761,853	793,279	
21	BRIDGE & SPECIAL ROAD	6,727,092	10,118,511	10,118,511	5,552,866	10,259,916	
22	HIGHWAY	7,165,857	8,200,508	8,200,508	7,934,397	12,458,352	
26	VETERANS AID	3,734	12,880	12,880	3,784	14,096	
27	GRANTS	2,041,785	4,646,321	4,646,321	3,047,539	5,890,557	
28	KENO	1,103,114	2,504,259	2,504,259	1,058,041	2,579,285	
30	ECONOMIC DEVELOPMENT	39,278	341,302	341,302	2,335	356,410	
41	DEBT SERVICE	1,133,020	2,208,499	2,208,499	1,236,824	1,090,111	
51	BUILDING	195,330	780,037	780,037	86,511	1,024,402	
52	JAIL SAVINGS FUND	107,530	877,699	877,699	20,405	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	
64	WEED CONTROL	360,161	380,801	380,801	365,347	396,867	
65	COUNTY/CITY PROPERTY MGMT	3,341,752	3,494,674	3,494,674	3,484,883	3,622,174	
66	PROPERTY MANAGEMENT	1,412,227	1,480,295	1,480,295	1,364,236	1,509,982	
67	CITY BUILDING MAINTENANCE	384,727	720,496	720,496	329,349	694,647	
	Memorandum Total	<u>141,853,157</u>	<u>164,999,956</u>	<u>165,199,956</u>	<u>141,830,122</u>	<u>177,210,448</u>	

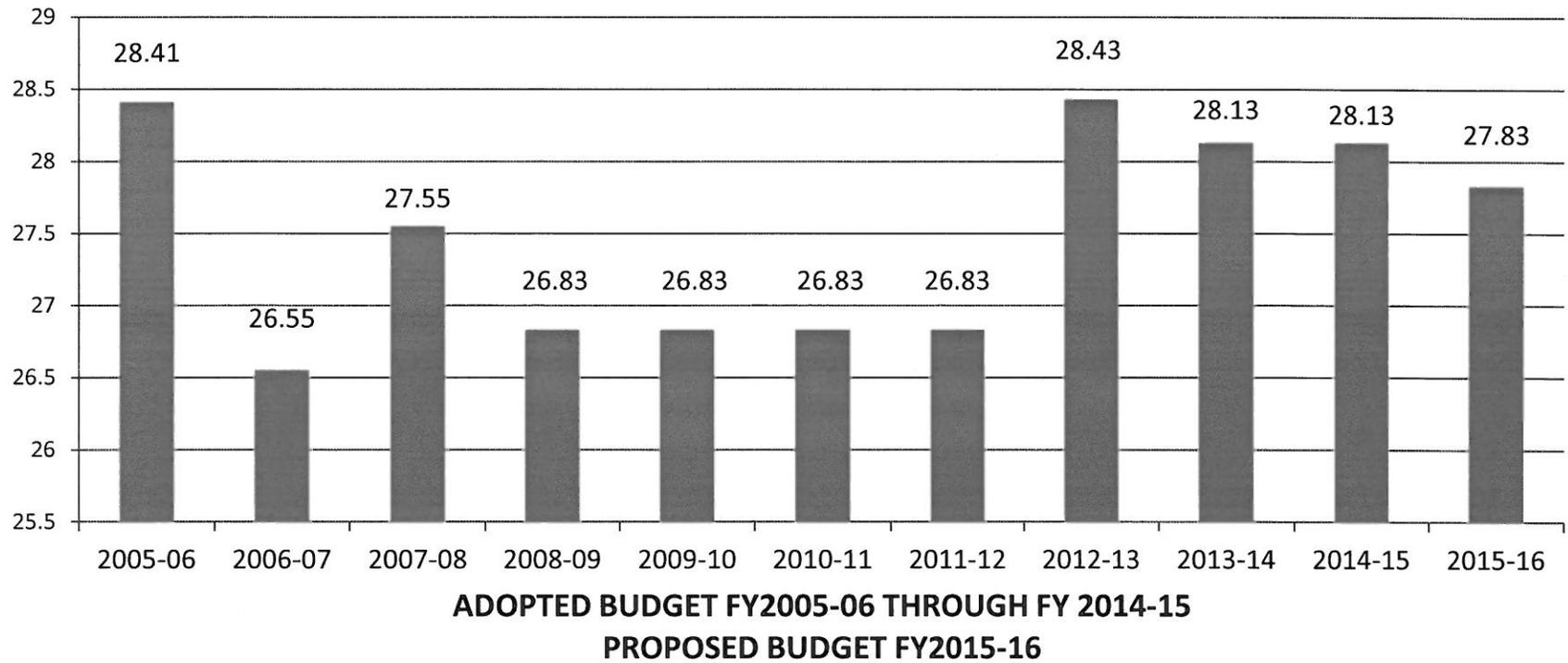
**LANCASTER COUNTY**  
**COMPARISON OF BUDGETED EXPENDITURES**  
**FY16 PROPOSED COMPARED TO FY15 ADOPTED**

	PROPOSED	FINAL	DIFFERENCE	
	FY16	FY15	AMOUNT	PERCENT
<b>GENERAL FUND OPERATING:</b>				
COUNTY BOARD	286,796	277,222	9,574	3.45%
COUNTY CLERK	1,031,481	1,001,018	30,463	3.04%
COUNTY TREASURER	3,433,607	3,412,291	21,316	0.62%
ASSESSOR	4,050,108	3,949,466	100,642	2.55%
ROD TECHNOLOGY	311,903	370,206	(58,303)	-15.75%
ELECTION COMMISSIONER	1,063,335	1,373,877	(310,542)	-22.60%
DATA PROCESSING	1,089,514	931,566	157,948	16.96%
BUDGET & FISCAL	338,694	331,158	7,536	2.28%
ADMINISTRATIVE SERVICES	412,979	394,997	17,982	4.55%
BOARD OF EQUALIZATION	453,550	356,250	97,300	27.31%
CLERK OF DIST COURT	1,770,378	1,689,957	80,421	4.76%
COUNTY COURT	905,847	928,218	(22,371)	-2.41%
JUVENILE COURT	1,936,614	1,900,284	36,330	1.91%
DISTRICT COURT	2,751,097	2,858,004	(106,907)	-3.74%
PUBLIC DEFENDER	4,131,153	3,852,991	278,162	7.22%
JURY COMMISSIONER	144,516	154,759	(10,243)	-6.62%
COOPERATIVE EXTENSION	1,082,307	1,067,730	14,577	1.37%
RECORDS INFO & MGMT	636,614	609,907	26,707	4.38%
SHERIFF	11,603,794	10,962,544	641,250	5.85%
COUNTY ATTORNEY	7,266,607	6,901,769	364,838	5.29%
CORRECTIONS	21,958,473	20,884,716	1,073,757	5.14%
JUVENILE PROBATION	317,228	291,865	25,363	8.69%
ADULT PROBATION	377,297	344,868	32,429	9.40%
COMMUNITY CORRECTIONS	2,895,998	2,744,582	151,416	5.52%
JUVENILE DETENTION	6,283,830	6,019,052	264,778	4.40%
EMERGENCY SERVICES	546,416	534,520	11,896	2.23%
COUNTY ENGINEER	4,124,004	3,981,077	142,927	3.59%
MENTAL HEALTH BD	140,731	139,728	1,003	0.72%
GENERAL ASSISTANCE	2,307,315	2,457,315	(150,000)	-6.10%
VETERANS SERVICE	382,623	814,323	(431,700)	-53.01%
GA OPERATING	447,551	-	447,551	
HUMAN SERVICES	388,081	429,243	(41,162)	-9.59%
<b>TOTAL G.F. OPERATING</b>	<b>84,870,441</b>	<b>81,965,503</b>	<b>2,904,938</b>	<b>3.54%</b>

**LANCASTER COUNTY**  
**COMPARISON OF BUDGETED EXPENDITURES**  
**FY16 PROPOSED COMPARED TO FY15 ADOPTED**

	PROPOSED	FINAL	DIFFERENCE	
	FY16	FY15	AMOUNT	PERCENT
<b>OTHER FUNDS OPERATING:</b>				
BRIDGE & SPECIAL RD	10,259,916	10,118,511	141,405	1.40%
HIGHWAY FUND	12,458,352	8,200,508	4,257,844	51.92%
LANCASTER MANOR	-	782,781	(782,781)	-100.00%
MENTAL HEALTH	3,480,628	3,653,739	(173,111)	-4.74%
NOXIOUS WEED	396,867	380,801	16,066	4.22%
CO/CITY PROPERTY MGMT	3,622,174	3,494,674	127,500	3.65%
COUNTY PROPERTY MGMT	1,509,982	1,480,295	29,687	2.01%
<b>TOTAL OTHER FUNDS OPERATING</b>	<b>31,727,919</b>	<b>28,111,309</b>	<b>3,616,610</b>	<b>12.87%</b>
<b>NON-OPERATING BUDGETS:</b>				
G.F. GENERAL GOVERNMENT	14,438,398	10,693,046	3,745,352	35.03%
G.F. JUSTICE SYSTEM	2,398,309	2,326,985	71,324	3.07%
G.F. HHS	4,352,578	4,173,918	178,660	4.28%
WORKERS COMPENSATION	1,402,090	1,437,029	(34,939)	-2.43%
OTHER SELF INSURANCE	2,490,553	1,753,438	737,115	42.04%
EMPLOYEES' INSURANCE	16,570,448	16,241,642	328,806	2.02%
VISITORS IMPROVEMENT	3,307,564	3,473,067	(165,503)	-4.77%
VISITORS PROMOTION	2,353,393	2,170,173	183,220	8.44%
RURAL LIBRARY	793,279	762,353	30,926	4.06%
VETERANS AID	14,096	12,880	1,216	9.44%
GRANTS FUND	5,890,557	4,646,321	1,244,236	26.78%
KENO FUND	2,579,285	2,504,259	75,026	3.00%
ECONOMIC DEVELOPMENT	356,410	341,302	15,108	4.43%
DEBT SERVICE	1,090,111	2,208,499	(1,118,388)	-50.64%
BUILDING FUND	1,024,402	780,037	244,365	31.33%
JAIL SAVINGS FUND	855,968	877,699	(21,731)	-2.48%
CITY BUILDING MAINTENANCE	694,647	720,496	(25,849)	-3.59%
<b>TOTAL NON-OPERATING</b>	<b>60,612,088</b>	<b>55,123,144</b>	<b>5,488,944</b>	<b>9.96%</b>
<b>GRAND TOTAL</b>	<b>177,210,448</b>	<b>165,199,956</b>	<b>12,010,492</b>	<b>7.27%</b>

**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		22,553,527,714	1,226,314,746	5.75%
General Fund	59,265,600	0.277887	62,562,450	0.277395	
Debt Service	523,887	0.002456	-	0.000000	
Building Fund	204,000	0.000957	204,000	0.000905	
Total Dollars/Levy	<u>59,993,487</u>	<u>0.281300</u>	<u>62,766,450</u>	<u>0.278300</u>	
County Levy	59,993,487	0.281300	62,766,450	0.278300	

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

<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE</u> <u>AMOUNT</u>	<u>PERCENT</u>
2005-06	15,932,331,879		
2006-07	18,045,787,841	2,113,455,962	13.27%
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%

**LANCASTER COUNTY  
COMPARISON OF PAYROLL COSTS  
FY2016 COMPARED TO FY2015**

	FY2016 BUDGET PAYROLL	FY2015 BUDGET PAYROLL	VARIANCE	PERCENTAGE CHANGE
<b>GENERAL FUND</b>				
COUNTY BOARD	286,796	277,222	9,574	3.45%
COUNTY CLERK	829,757	801,531	28,226	3.52%
COUNTY TREASURER	2,741,774	2,690,802	50,972	1.89%
ASSESSOR/DEEDS	3,657,801	3,541,709	116,092	3.28%
ELECTION COMMISSIONER	708,028	869,046	(161,018)	-18.53%
BUDGET & FISCAL	328,713	321,022	7,691	2.40%
ADMINISTRATIVE SERVICES	364,185	352,649	11,536	3.27%
CLERK OF DIST COURT	1,586,244	1,519,839	66,405	4.37%
JUVENILE COURT	597,835	553,160	44,675	8.08%
DISTRICT COURT	1,163,428	1,136,040	27,388	2.41%
PUBLIC DEFENDER	3,727,825	3,459,359	268,466	7.76%
JURY COMMISSIONER	103,606	114,638	(11,032)	-9.62%
COOPERATIVE EXTENSION	537,072	447,026	90,046	20.14%
RECORDS INFO & MGMT	414,228	395,261	18,967	4.80%
COUNTY SHERIFF	9,710,632	9,042,459	668,173	7.39%
COUNTY ATTORNEY	6,350,643	6,051,122	299,521	4.95%
CORRECTIONS	14,771,955	13,789,920	982,035	7.12%
COMMUNITY CORRECTIONS	1,832,366	1,656,756	175,610	10.60%
JUVENILE DETENTION	4,284,193	4,015,848	268,345	6.68%
EMERGENCY SERVICES	245,810	234,468	11,342	4.84%
COUNTY ENGINEER	3,612,720	3,422,439	190,281	5.56%
MENTAL HEALTH BD	106,922	105,419	1,503	1.43%
VETERANS SERVICE	346,923	750,970	(404,047)	-53.80%
GA OPERATING	417,462	-	417,462	
HUMAN SERVICES	343,762	394,713	(50,951)	-12.91%
<b>TOTAL GENERAL FUND</b>	<b>59,070,680</b>	<b>55,943,418</b>	<b>3,127,262</b>	<b>5.59%</b>

**LANCASTER COUNTY  
COMPARISON OF PAYROLL COSTS  
FY2016 COMPARED TO FY2015**

	FY2016 BUDGET PAYROLL	FY2015 BUDGET PAYROLL	VARIANCE	PERCENTAGE CHANGE
<b>OTHER FUNDS</b>				
SAFETY & TRAINING	143,412	139,118	4,294	3.09%
BRIDGE & SPECIAL RD	1,953,369	2,318,748	(365,379)	-15.76%
HIGHWAY FUND	2,583,108	2,571,519	11,589	0.45%
MENTAL HEALTH	2,390,375	2,413,012	(22,637)	-0.94%
NOXIOUS WEED	266,128	250,986	15,142	6.03%
BLDG & GROUNDS	3,558,572	3,433,943	124,629	3.63%
PROPERTY MANAGEMENT	504,856	537,626	(32,770)	-6.10%
 GRAND TOTAL	 <u>70,470,500</u>	 <u>67,608,370</u>	 <u>2,862,130</u>	 <u>4.23%</u>
<b>BY OBJECT:</b>				
OFFICIAL'S SALARY	2,291,281	2,252,985	38,296	1.70%
DEPUTY'S SALARY	1,847,488	1,900,956	(53,468)	-2.81%
REGULAR SALARIES	44,724,335	43,245,864	1,478,471	3.42%
TEMPORARY SALARIES	907,324	770,846	136,478	17.70%
OVERTIME	743,419	929,541	(186,122)	-20.02%
ELECTION BOARD	134,030	235,000	(100,970)	-42.97%
FICA	3,850,660	3,728,335	122,325	3.28%
RETIREMENT CONTRIBUTION	3,627,401	3,524,066	103,335	2.93%
GROUP HEALTH INSURANCE	11,079,918	9,813,642	1,266,276	12.90%
GROUP DENTAL INSURANCE	456,385	472,160	(15,775)	-3.34%
LONG TERM DISABILITY	189,779	177,270	12,509	7.06%
POST EMPLOYMENT HEALTH	618,280	556,815	61,465	11.04%
OTHER BENEFITS	200	890	(690)	-77.53%
TOTAL	<u>70,470,500</u>	<u>67,608,370</u>	<u>2,862,130</u>	<u>4.23%</u>

LANCASTER COUNTY  
EMPLOYEES BY AGENCY  
LAST 5 YEARS

<u>GENERAL FUND</u>	<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	(8) - FY15 and FY16 includes only Crisis Center employees
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	
COOPERATIVE EXTENSION	9.30	8.30	8.30	8.30	8.30	
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	
<b>TOTAL GENERAL FUND</b>	<b>752.37</b>	<b>752.54</b>	<b>735.13</b>	<b>675.64</b>	<b>679.49</b>	
<u>OTHER FUNDS</u>						
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	
<b>TOTAL</b>	<b>864.12</b>	<b>868.29</b>	<b>922.78</b>	<b>863.29</b>	<b>869.98</b>	

**LANCASTER COUNTY  
COMPARISON OF GENERAL FUND REVENUES**

	Budget 6/30/2016	Actual 6/30/2015	Actual 6/30/2014	Actual 6/30/2013	Actual 6/30/2012
COUNTY BOARD	-	-	-	-	746
COUNTY CLERK	84,900	61,293	62,842	64,065	61,510
COUNTY TREASURER	5,613,700	5,543,501	5,340,312	5,257,285	5,283,187
ASSESSOR	2,000,000	2,014,616	1,949,825	2,304,527	1,792,693
ROD TECHNOLOGY	200,000	210,750	236,318	112,448	-
ELECTION COMMISSIONER	16,480	407,373	295,296	398,243	20,188
DATA PROCESSING	10,656	10,656	13,601	10,656	10,656
BUDGET & FISCAL	16,000	25,290	11,674	-	-
G.F. GENERAL GOVERNMENT ADMINISTRATIVE SERVICES	-	1,253	3,819	1,122	3,182
G.I.S.	-	-	-	25	90
BOARD OF EQUALIZATION	-	-	-	-	-
CLERK OF DIST COURT	440,000	633,627	566,240	485,578	408,319
COUNTY COURT	40,200	36,738	43,194	42,359	44,912
JUVENILE COURT	-	1,329	2,337	384	-
DISTRICT COURT	226,600	209,488	209,915	231,478	172,024
PUBLIC DEFENDER	400,919	404,938	358,675	336,758	205,688
JURY COMMISSIONER	-	-	-	-	-
G.F. JUSTICE SYSTEM	-	-	17,901	36,999	35,800
COOPERATIVE EXTENSION	159,736	159,729	151,956	144,175	166,672
RECORDS INFO & MGMT	81,557	82,127	86,389	89,448	86,082
SHERIFF	1,645,497	1,558,751	1,523,418	1,507,206	1,476,100
COUNTY ATTORNEY	1,408,192	1,305,419	1,612,407	1,953,780	1,308,995
CORRECTIONS	569,500	620,194	600,869	456,961	465,215
JUVENILE PROBATION	-	50,000	50,000	-	390
ADULT PROBATION	-	-	-	-	124
COMMUNITY CORRECTIONS	1,722,860	1,655,406	1,035,828	730,697	713,758
JUVENILE DETENTION	4,890,000	4,492,809	3,344,098	3,779,063	3,828,134
EMERGENCY SERVICES	323,208	346,260	536,784	67,030	236,587
COUNTY ENGINEER	-	-	-	3,945	-
MENTAL HEALTH BD	-	-	-	-	-
GENERAL ASSISTANCE	191,000	453,277	309,165	657,379	604,829
VETERANS SERVICE	-	-	-	-	-
HUMAN SERVICES	233,906	222,989	162,713	126,959	138,461
SUBTOTAL	20,274,911	20,507,813	18,525,576	18,798,570	17,064,341
GENERAL RECEIPTS	79,217,131	76,753,309	72,235,090	70,686,805	67,038,600
TOTAL	99,492,042	97,261,122	90,760,666	89,485,375	84,102,942
Property Tax	62,562,450	56,034,045	53,687,118	48,927,005	44,634,720
Motor Vehicle Tax	7,600,000	7,678,508	7,161,616	6,812,747	6,565,664
Inheritance Tax	5,000,000	5,204,908	4,135,546	8,565,596	8,185,277
Transfers	1,000,000	1,000,000	1,000,000	400,000	1,575,000
Homestead	-	1,373,785	1,289,842	1,053,937	1,134,080
Property Tax Credit	-	2,135,326	1,914,534	1,959,488	1,853,852
State Aid	-	-	-	-	-
Other	3,054,681	3,326,736	3,046,434	2,968,033	3,090,007

**MINUTES  
BUDGET MONITORING COMMITTEE  
COUNTY-CITY BUILDING - ROOM 302  
THURSDAY, AUGUST 13, 2015  
1:30 P.M.**

**PRESENT:** Dennis Meyer, County Budget and Fiscal Director; Larry Hudkins and Bill Avery, County Commissioners; Kerry Eagan, County Chief Administrative Officer; Pam Dingman, County Engineer; Mike Thurber, Corrections Director; Sheriff Terry Wagner; Jim Gordon, Nebraska Bar Association; Ron Krejci, Community Representative; Robin Eschliman, Kyle Fisher and Perry Pirsch, Lincoln Chamber of Commerce; Tim Hruza, Lincoln Independent Business Association (LIBA); Dan Nolte, County Clerk; and Cori Beattie, Deputy County Clerk

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

**1 REVIEW AND DISCUSS THE PROPOSED FISCAL YEAR (FY) 2015-2016 LANCASTER COUNTY BUDGET**

Dennis Meyer, County Budget and Fiscal Director, provided an overview of the budget process, noting this year's proposed budget is \$177,210,448 which reflects a 7.2% increase over the prior year's adopted budget. He explained how dollars are transferred between funds and noted the County Board is working with a property tax rate of 27.83 cents. (Note: The tax rate for 2014-15 was 28.13 cents.)

With regard to the Railroad Transportation Safety District (RTSD) levy, Meyer said the Board is proposing to increase it from 1.3 to 1.6 cents. He added that years ago the levy was decreased to cover county operations. Hudkins emphasized that no projects were delayed and ample funding (\$18,000,000) existed when the decision was made to decrease the RTSD levy from 2.6 to 1.3 cents. Gordon questioned the mechanism for reducing this funding. Hudkins explained that the County made the decision to reduce the RTSD levy instead of raise the tax rate, therefore the impact to the taxpayer was zero. Doing so did not remove dollars from the RTSD - it just reduced the levy.

Avery stated for the record that he was not on the County Board when the RTSD levy was reduced.

Eagan added that the RTSD exists through an interlocal agreement between Lancaster County and the City of Lincoln. He said the levy amount is entirely up to the County Board, although, it cannot exceed 2.6 cents. Meyer also noted that there was a countywide property revaluation this year so the budget is built off a 5.75% increase in valuation. This allowed the Board to return a portion of the levy to the RTSD.

In response to a question from Eschliman regarding the County Board's decision on the RTSD levy, Hudkins said it appears the State is now moving forward with the south beltway so additional funds will be needed from the RTSD for this project.

Meyer discussed individual fund breakdowns (see agenda packet, pages 2-3). He noted the General Fund increased by \$6,900,000. A total of 2.5 new positions were approved - one for the County Attorney's Office and 1.5 for the Public Defender's Office.

Krejci questioned the reduction to the Veterans Service budget. Meyer said this was a result of reorganization and that no funds were directly removed.

Meyer provided an overview of fund transfers noting the majority come out of the General Fund. He added proceeds from the sale of Lancaster Manor have been fully exhausted and were previously used to help fund insurance. This fiscal year, Meyer proposed transferring a total of \$1,500,000 from the General Fund to the Other Self Insurance and Worker's Compensation Funds. Additionally, \$8,300,000 will be transferred between the Bridge & Special Road and Highway Funds. This represents a \$2,000,000 increase from last year. Hudkins explained that in 2014, the County Board reduced the County Engineer's funding to help balance the budget. He added that a commitment was made at that time to attempt to restore those dollars the following year if possible.

With regard to payroll, Meyer said there is a \$2,800,000 increase to salaries and benefits for this fiscal year with health insurance being the biggest share (18% increase for calendar year 2015). Fortunately, the County is projected to be facing a much smaller increase (1-2%) for health insurance in 2016.

Meyer asked Pam Dingman, Lancaster County Engineer, to provide comments related to her budget. Dingman indicated there are currently 26 miles in the County which qualify for paving (400+ cars per day). In the past, only 1-2 miles were paved per year. This year Dingman proposed paving 7.2 miles of new roads, including portions of Denton Road, Old Cheney Road, Bluff Road and .2 of a mile within the unincorporated town of Agnew. Additionally, she said Lancaster County has over 272 miles of paved roads with 80+ in need of asphalt overlay. Typically 10 miles were done in past years; this year Dingman proposed overlaying 25 miles. She added she hoped to share some of this cost with the State of Nebraska.

In reference to bridges, Dingman said the County has many needing repair or replacement. She mentioned the one at 1<sup>st</sup> Street and Raymond Road is severely undersized and in-line for replacement. Additionally, Bridge X-205 will be built with money from the sinking fund. Gordon questioned the liability surrounding unstable bridges. Dingman said while she couldn't comment from a legal perspective, she noted bridges are barricaded and weight rated for safety and, if necessary, bridges are closed. She noted 28 bridges were damaged during the recent flooding events. There are

currently 80 bridges over 50 years old (the useful life of a bridge) and the County would need to replace six per year in order to keep up. It was noted the average cost for replacement is \$1,000,000.

Dingman said Lancaster County will likely receive \$50,000 this year from the newly adopted gas tax. In the future, it is forecasted that the County will receive \$1,400,000 which will significantly help support new and existing infrastructure.

In response to Avery's inquiry regarding relief from the Federal Emergency Management Agency (FEMA), Dingman said her budget does not include storm damages which are estimated to be \$3,000,000. These costs will be initially covered by the County with the hope that FEMA will eventually provide reimbursement, although, it could take 1-3 years to receive that funding.

Dingman exited the meeting at 2:30 p.m.

Mike Thurber, Corrections Director, provided a brief overview of his department's budget. He noted there is now a better handle on utility costs at the new facility. He distributed a handout outlining the average population by month (Exhibit A), noting the largest increase is in the female population. He also discussed staffing levels, salaries and benefits, property maintenance, inmate courses and revenues.

With regard to LB 605 (Provide, change and eliminate penalties, punishments, sentencing, restitution, probation, parole and crime victim provisions and provide for post-release supervision, grants and suspension of medical assistance for inmates), Thurber said he will be monitoring the legislation, which goes into effect September 1, to see how it impacts the County's jail population as certain degrees of felony offenders may now be spending time in county facilities.

In response to Fisher's inquiry regarding the nearly \$1,000,000 budget increase, Thurber said this is driven primarily by salary and benefit increases.

Hruza asked if Lancaster County will be involved in the Legislature's interim study on the Commission of Industrial Relations (CIR). Eagan indicated it would be.

Eschliman inquired about the decrease in mental health funding. Meyer said this is related to the privatization of the Community Mental Health Center.

Sheriff Terry Wagner briefly discussed his department's responsibilities and the differences between rural and urban law enforcement.

Thurber and Wagner both addressed budget fluctuations. Thurber said labor negotiations and staffing at his facility can be an issue. Wagner noted handgun and sex offender registrations have caused the need for additional staff in the Sheriff's Office.

Hudkins added that the County and City continue to explore the possibility of combining various resources but sometimes the result is more costly.

Pirsch exited the meeting at 2:45 p.m.

With regard to keno revenue, Meyer said there has been a slight increase. In the past these dollars have been used to provide property tax relief.

Thurber provided a brief overview of the 605 Building (former adult detention facility) remodel. Meyer said this project is being funded by the Public Building Commission. Hudkins added that once this space becomes available, the County plans to sell Trabert Hall (2202 S. 11<sup>th</sup> Street) and the former Community Mental Health Center (2201 S. 17<sup>th</sup> Street).

In looking ahead to next budget year, Meyer said fund balances are key, as is inheritance tax and revenue collection. Departments typically submit their best numbers and then the County Board makes adjustments accordingly. Hudkins noted others factor this year are health insurance and the RTSD levy. Meyer pointed out that there is the possibility of a tax increase each year and said a 1¢ increase to the tax rate equals \$2,200,000.

**NOTE:** The County Board will hold a public hearing on the budget on August 25, 2015 at 10:30 a.m.

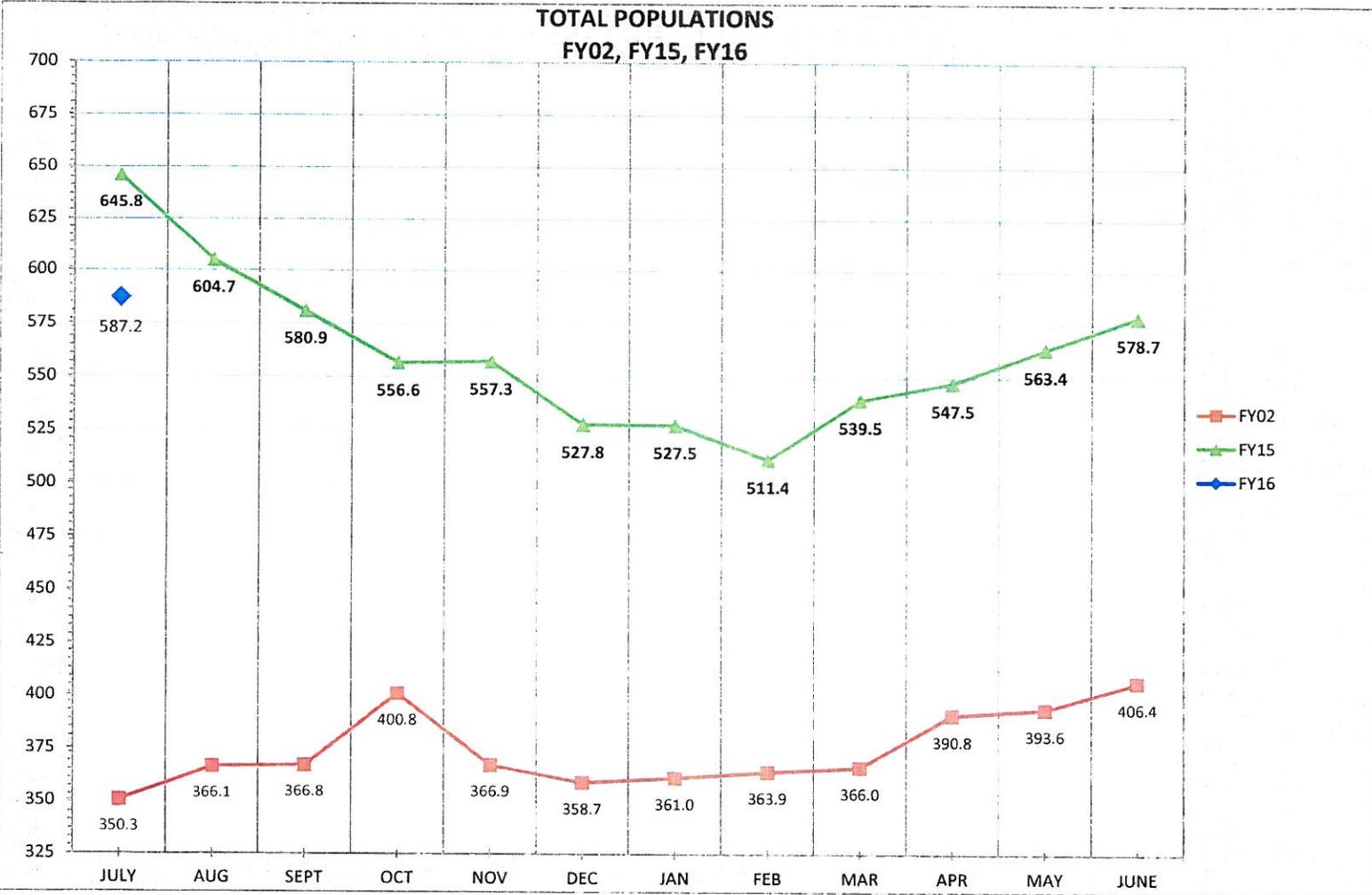
## **2      ADJOURNMENT**

There being no further business, the meeting was adjourned at 3:00 p.m.

Submitted by Cori Beattie, County Clerk's Office.

LANCASTER COUNTY DEPARTMENT OF CORRECTIONS  
AVERAGE POPULATION BY MONTH

population.xls  
8/13/2015



AVERAGES

FY16 TO DATE	587.2
FY15 SAME PERIOD	645.8
FY15 TO YR-END	561.8

-9.1%	Change in FY16 to date over same time period
4.5%	Change in FY16 to date over FY15 average to year end