

**LANCASTER**



**C O U N T Y**

**N E B R A S K A**

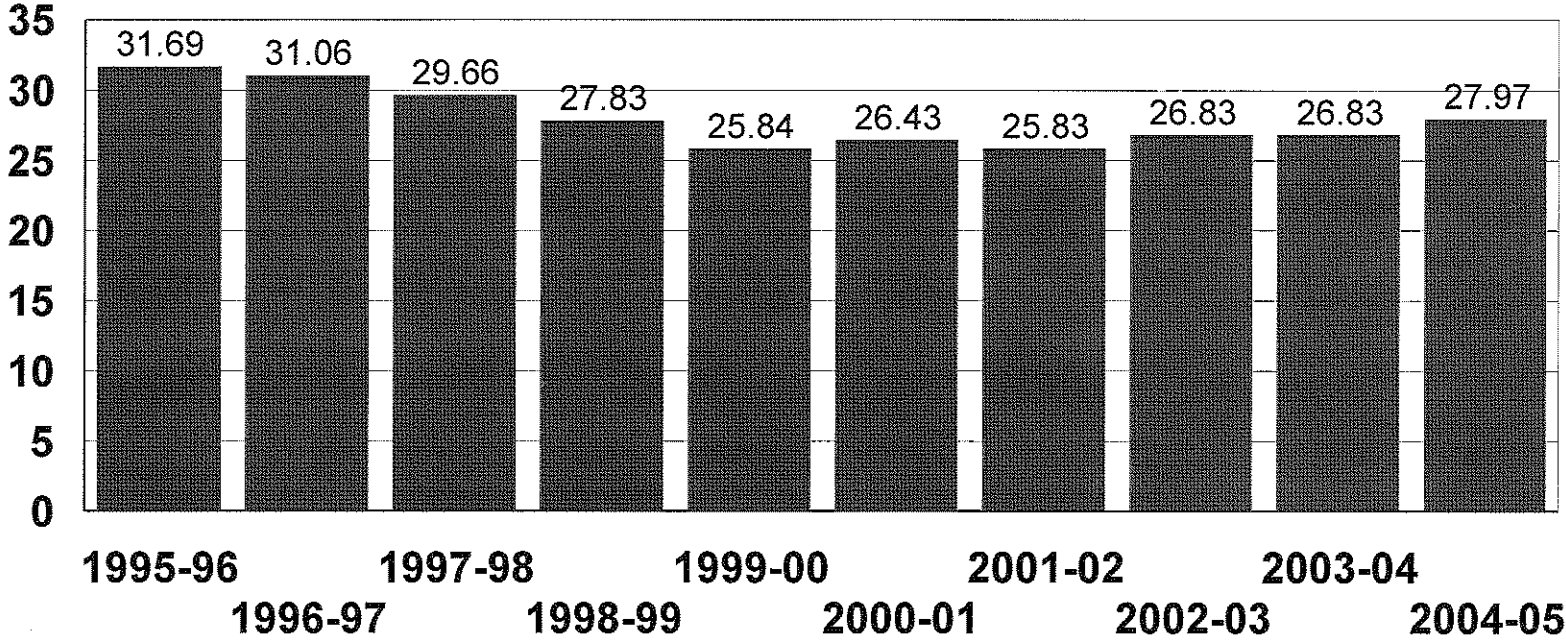
**PROPOSED BUDGET**

**2004-2005**

# LANCASTER COUNTY

## Tax Levies

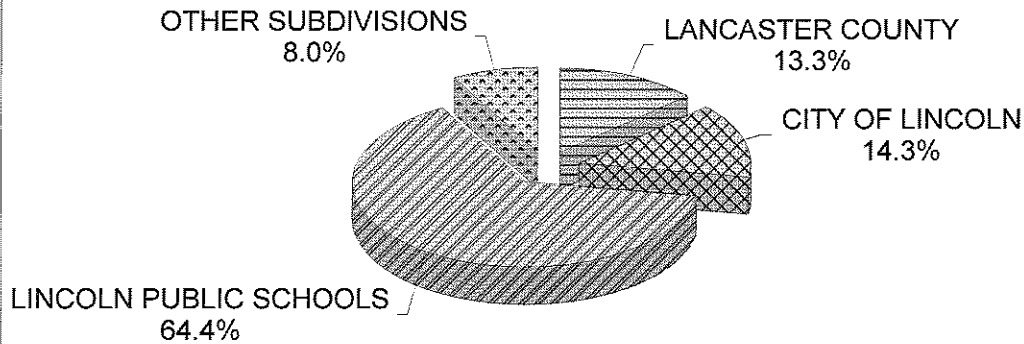
### Cents Per \$100 of Value



ADOPTED BUDGET FY96 THROUGH FY04  
FY05 PROPOSED BUDGET

**LANCASTER COUNTY**  
**TAX LEVY INFORMATION 2003/2004**  
 TOTAL TAX LEVY = \$2.0246 PER \$100 OF VALUE  
 (CITY OF LINCOLN RESIDENT)

**2003/2004 ALLOCATION**



Levy	Subdivision	% of Levy
0.2683	LANCASTER COUNTY	13.25
0.2903	CITY OF LINCOLN	14.34
1.3041	LINCOLN PUBLIC SCHOOLS	64.41
0.1619	OTHER SUBDIVISIONS	8.00

**OTHER SUBDIVISIONS**

0.0030	Agricultural Society
0.0044	Lancaster Fair JPA
0.0150	E.S.U. #18
0.0248	Rail Road Transportation Safety District
0.0322	Lower Platte NRD
0.0655	S.E. Community College
0.0170	Public Building Commission

# LANCASTER COUNTY, NEBRASKA

## Proposed Budget Highlights for 2004/2005

### ❶ PUBLIC SAFETY CHANGES

- **Community Corrections Expanded to Continue Effort to Alleviate Jail Overcrowding**
  - Adult Drug Court (previously grant funded) added to Community Corrections
  - Indigent Defense Screener Program moved to Community Corrections
  - New Intensive Intervention Program will begin to accommodate pretrial release
  - Community Service Program currently serving over 150 clients
  - Court Reminder Program continues to expand
- **Juvenile Drug Court previously grant funded now County funded in Juvenile Probation**
- **Corrections budget and staffing increased due to population increase**

### ❷ STATE BUDGET IMPACT TO LANCASTER COUNTY

- **State underfunded jail reimbursement for Lancaster County in fiscal year 2004 by \$725,000 (\$1,360,000 over 3 years)**
- **Community Mental Health funding from State and Region V is flat**
- **County tax support for mental health is up \$482,000 or 26%**
- **General Assistance costs are rising for assisted living and pharmacy due to releases from Regional Centers into Community Programs**
- **Due to the above noted items, the County Board reluctantly terminated funding for developmental disabilities effective September 30, 2004 as this function is a State responsibility.**

### ❸ GROUP HEALTH INSURANCE INCREASED 12.6% (\$1,050,000). THE COUNTY CHOSE TO SELF-INSURE IN THE COMING YEAR TO AVOID A 16.7% INCREASE. THE COUNTY'S SHARE FOR GROUP HEALTH INSURANCE IS \$8.5 MILLION.

### ❹ DEBT SERVICE FUND INCLUDES DEBT SERVICE ON RECENT \$4.6 MILLION BOND ISSUE FOR THE FOLLOWING PROJECTS:

- **Purchase and remodel of the former Blood Bank Building to be utilized by the Community Mental Health Center to replace the Adams Street Center (\$1,156,000)**
- **Security system upgrade for the Lancaster County Correctional Facility (\$1,065,000)**
- **County vehicle storage facility for Sheriff and Emergency Management (\$500,000)**
- **Remodel of former Juvenile Detention Center to be leased to CenterPointe with debt service reimbursed by lessee (\$400,000)**
- **New property tax and recorder system for the County Assessor and an integrated tax billing and collecting system for the County Treasurer (\$1,477,000)**

### ❺ THE BUDGET REFLECTS A ONE TIME \$775,000 TRANSFER FROM KENO FOR DIRECT PROPERTY TAX RELIEF FOR TAXPAYERS.

# LANCASTER COUNTY

## All Funds Proposed Budget 2004/2005

FUND	FY05 PROPOSED	FY04 BUDGET		2003/2004 FOR COMPARISON			
		ADOPTED	MODIFIED	ACTUAL EXPENDITURE FY04	FY04 OBLIGATED FUNDS	REVENUE NOT COLLECTED	COMPARISON TO FY04 BUDGET
GENERAL	70,217,961	67,380,942	67,380,942	64,310,938	1,353,050		65,663,988
WORKERS COMPENSATION LOSS	847,115	956,313	956,313	719,120	237,193		956,313
OTHER SELF INSURANCE	1,383,897	1,520,752	1,520,752	305,290	1,215,462		1,520,752
DENTAL INSURANCE	738,419	676,867	676,867	497,804	179,063		676,867
VISITORS PROMOTION	875,000	946,500	946,500	939,748			939,748
RURAL LIBRARY	634,047	609,680	609,680	609,680			609,680
BRIDGE & SPECIAL ROAD	5,895,413	5,516,295	5,516,295	5,022,104			5,022,104
HIGHWAY	5,490,474	5,517,238	5,517,238	5,467,220			5,467,220
VETERANS AID	15,000	15,000	15,000	7,500			7,500
***GRANTS FUND	20,557,551	16,473,938	16,473,938	14,989,102	340,746	1,144,090	16,473,938
KENO FUND	1,038,835	1,109,402	1,109,402	1,072,377			1,072,377
ECONOMIC DEVELOPMENT	1,078,533	1,150,522	1,150,522	199,313	951,209		1,150,522
RURAL ENTERPRISE ASSIST PRO	93,515	89,447	89,447	0	89,447		89,447
DEBT SERVICE FUND	4,803,322	5,416,014	5,416,014	3,139,574	2,276,440		5,416,014
BUILDING FUND	663,747	627,235	627,235	242,646	0		242,646
FAMILIES FIRST & FOREMOST	9,044,485	9,046,116	9,046,116	6,592,114		533,261	7,125,375
LANCASTER MANOR	16,070,575	16,092,925	16,092,925	15,401,121			15,401,121
MENTAL HEALTH	8,558,026	8,197,223	8,197,223	7,718,802			7,718,802
WEED CONTROL	274,344	266,331	266,331	265,114			265,114
BUILDING MAINTENANCE	2,469,642	2,430,132	2,430,132	2,415,141			2,415,141
PROPERTY MANAGEMENT	1,021,913	893,602	1,063,602	1,046,658			1,046,658
CITY BUILDING MAINTENANCE	371,641	398,586	398,586	361,549		127,782	489,331
Totals (Memorandum Only)	<u>152,143,455</u>	<u>145,331,060</u>	<u>145,501,060</u>	<u>131,322,915</u>	<u>6,642,610</u>	<u>1,805,133</u>	<u>139,770,658</u>

139,770,658 Represents 96.2% of the adopted budget and 96.1% of the modified budget.

\*\*\*For FY04, and FY05 the grants fund includes an intergovernmental transfer payment of \$11,000,000 and \$15,000,000 respectively.

This intergovernmental transfer is from the State of Nebraska for State Medicaid purposes. The county receives the funds and returns all but \$2,500 back to the State. State law requires this to be appropriated in the County's Budget.

# Explanation of All Funds Proposed Budget 2004/2005 & Notice of Public Hearing on the Proposed Budget

The summary of expenditure requirements includes a summary of the required disclosure of expenditures required by the Nebraska Budget Act for all political subdivisions. The summary includes expenditures from all sources including non-tax operations and functions of Lancaster County. The purpose of the Nebraska Budget Act is to require all governing bodies to follow prescribed budget practices and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed comments and suggestions can be made.

The summary provides a one-page synopsis of the expenditure requirements of Lancaster County along with a history of actual expenditures for each fund. Each fund is a unique fiscal and accounting entity established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations. The total should be considered a memorandum only and variances and changes need to be reviewed on a fund-by-fund basis giving careful consideration to the individual line items that make up the total for the fund.

The County Board of Commissioners will be having a public hearing on the proposed budget on August 10, 2004 at 7:00 p.m., in the County Commissioners Hearing Room in the County-City Building. A copy of the detailed proposed budget is on file with the County Clerk and is available for review during normal business hours. We welcome any questions or suggestions you may have. Please contact one of the Commissioners or the Budget & Fiscal Director at 441-7447.

# LANCASTER COUNTY

## General Fund Proposed Budget 2004/2005

AGENCY	FY05	FY04 BUDGET		ACTUAL
	PROPOSED	ADOPTED	MODIFIED	EXPENSE FY04
BOARD OF COMMISSIONERS	233,970	221,265	222,065	221,734
COUNTY CLERK	763,530	768,631	768,631	760,463
COUNTY TREASURER	2,696,168	2,583,179	2,583,179	2,468,078
ASSESSOR/DEEDS	3,399,098	3,247,890	3,247,890	3,230,587
ELECTION COMMISSIONER	1,064,043	723,621	723,621	712,325
DATA PROCESSING	789,158	863,460	863,460	655,431
BUDGET & FISCAL	115,169	111,738	113,738	113,676
G.F. GENERAL GOVERNMENT	8,790,395	9,175,445	8,254,162	6,954,182
ADMINISTRATIVE SERVICES	320,935	321,128	321,128	317,256
G.I.S.	438,977	412,901	446,732	435,835
CLERK OF DISTRICT COURT	1,310,318	1,281,452	1,281,452	1,214,210
COUNTY COURT	674,233	665,987	668,487	649,563
JUVENILE COURT	980,514	997,827	997,827	884,134
DISTRICT COURT	1,881,969	1,910,389	1,910,389	1,833,977
PUBLIC DEFENDER	2,542,534	2,444,253	2,490,253	2,490,247
INDIGENT DEFENSE SCREENER	0	31,747	57,947	56,727
JURY COMMISSIONER	108,493	85,702	86,702	85,455
G.F. JUSTICE SYSTEM	1,752,560	1,900,151	1,900,151	1,677,520
EXTENSION SERVICE	900,676	878,974	878,974	796,945
RECORDS & INFO MGMT	477,520	458,855	480,848	476,998
COUNTY SHERIFF	7,280,165	7,046,276	7,246,276	7,140,184
COUNTY ATTORNEY	5,404,851	5,195,986	5,235,280	5,209,007
CORRECTIONS	9,684,989	9,281,100	9,281,100	9,143,847
JUVENILE PROBATION	355,880	194,262	196,262	194,226
ADULT PROBATION-CNTY CT	236,326	230,237	230,237	223,673
INTENSIVE SUPERVISION	22,755	21,118	21,118	20,399
COMMUNITY CORRECTIONS	836,770	400,000	400,000	272,756
JUVENILE SERVICE CENTER	5,055,476	4,537,049	4,537,049	4,416,559
EMERGENCY MANAGEMENT	448,293	324,560	324,560	289,187
COUNTY ENGINEER	2,739,687	2,558,686	2,598,851	2,567,204
MENTAL HEALTH BOARD	146,415	146,802	146,802	127,446
GENERAL ASSISTANCE	3,000,200	2,713,900	3,173,900	2,995,717
VETERAN'S SERVICE CENTER	404,662	227,080	235,280	232,902
G.F. HEALTH & H.S.	5,096,242	5,213,543	5,213,543	5,213,543
HUMAN SERVICES	<u>264,990</u>	<u>205,748</u>	<u>243,048</u>	<u>228,945</u>
	<u>70,217,961</u>	<u>67,380,942</u>	<u>67,380,942</u>	<u>64,310,938</u>

# LANCASTER COUNTY

## General Fund Estimated Revenues 2004/2005

	FY05 <u>PROPOSED</u>	FY04 <u>BUDGET</u>	FY04 <u>ACTUAL REVENUE</u>
COUNTY CLERK	36,000	36,000	41,497
COUNTY TREASURER	4,600,000	4,404,000	4,622,313
ASSESSOR/DEEDS	2,100,000	2,400,000	2,842,513
ELECTION COMMISSIONER	344,640	15,500	19,251
DATA PROCESSING	5,184	5,184	3,456
ADMINISTRATIVE SERVICES	8,300	10,865	9,131
GEOGRAPHIC INFO SYS	0	0	835
CLERK OF DISTRICT COURT	370,000	355,000	548,973
COUNTY COURT	60,035	78,858	64,921
JUVENILE COURT	3,000	0	10,855
DISTRICT COURT	151,000	158,500	132,597
PUBLIC DEFENDER	133,827	127,455	127,841
JUSTICE SYSTEM			54
EXTENSION SERVICE	139,317	139,317	182,752
RECORDS & INFO MGMT	66,630	59,205	80,996
COUNTY SHERIFF	1,212,100	1,181,250	1,132,553
COUNTY ATTORNEY	1,159,029	1,083,971	1,123,574
CORRECTIONS	2,300,000	2,248,000	2,274,063
ADULT PROBATION			110
JUVENILE PROBATION	0	0	4,366
COMMUNITY CORRECTIONS	75,000	0	0
JUVENILE SERVICE CENTER	1,877,613	1,987,427	2,096,339
EMERGENCY MANAGEMENT	252,587	201,380	184,310
GENERAL ASSISTANCE	97,500	69,000	130,625
HUMAN SERVICES	132,495	102,874	104,234
NOT AGENCY ALLOCATED	<u>48,952,810</u>	<u>46,222,233</u>	<u>48,069,286</u>
	<u>64,077,067</u>	<u>60,886,019</u>	<u>63,807,445</u>



# LANCASTER COUNTY

## Funds Supported by Property Tax (Excludes Rural Library) Expenditure and Revenue Summary 2004/2005

	Proposed Budget <u>2004/2005</u>	Adopted Budget <u>2003/2004</u>
<b>Requirements By Fund:</b>		
General Fund Budget	70,217,961	67,380,942
Debt Service Fund Budget	4,803,322	5,416,014
Building Fund Budget	663,747	627,235
Community Mental Health Center Budget	8,558,026	8,197,223
Total Tax Supported	<u>84,243,056</u>	<u>81,621,414</u>
<b>Funded By Revenue Item:</b>		
Property Tax	42,048,558	39,346,659
Add 2% Delinquent Reserve	840,971	786,933
Motor Vehicle Tax	6,250,000	5,850,000
In Lieu of Tax	1,134,650	1,163,000
Inheritance Tax	1,620,000	1,620,000
<b>State Revenues:</b>		
Governmental Subdivision	764,218	735,453
Insurance Tax	375,000	350,000
Pro Rate Motor Vehicle	131,950	128,150
State Prisoner Reimbursement	500,000	500,000
Carline/Airline	277,600	182,700
Community Mental Health Revenue	6,099,490	6,122,607
General Fund Interest Income	800,000	800,000
Assessor/Deeds Filings & Doc Stamps	2,100,000	2,400,000
Other General Fund Departmental Revenue	12,122,977	11,547,351
Other Debt Service & Building Fund Revenue	283,271	0
Transfers	1,089,752	398,691
Cash Balances Less Reserves	8,645,590	10,473,603
Total Available	<u>85,084,027</u>	<u>82,405,147</u>
Less Delinquent Reserve	<u>(840,971)</u>	<u>(786,933)</u>
Funding For Tax Supported Budget	<u>84,243,056</u>	<u>81,618,214</u>

**LANCASTER COUNTY**  
**EMPLOYEES BY AGENCY**  
**LAST 5 YEARS**

<b>GENERAL FUND</b>	FULL EQUIVALENT BY FISCAL YEAR				
	FY05	FY04	FY03	FY02	FY01
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00
COUNTY CLERK	10.00	10.00	10.00	10.50	10.00
COUNTY TREASURER	45.00	45.00	44.60	45.45	44.70
ASSESSOR/DEEDS	47.00	47.00	48.20	49.45	49.90
ELECTION COMMISSIONER	12.55	9.40	12.34	9.40	12.40
BUDGET & FISCAL	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE SERVICES	3.75	3.75	4.00	4.30	3.30
G.I.S MAPPING	5.00	5.00	5.00	5.00	5.00
CLERK OF DIST COURT	24.35	25.35	21.50	25.70	24.60
JUVENILE COURT	6.00	6.00	6.00	6.00	6.00
DISTRICT COURT	13.15	13.15	13.15	13.15	13.15
PUBLIC DEFENDER	29.90	30.40	29.90	29.90	30.00
INDIGENT DEFENSE SCREENER	0.00	0.73	1.37	1.35	1.35
JURY COMMISSIONER	1.60	1.30	1.30	1.30	1.30
EXTENSION SERVICE	16.70	17.90	18.55	18.55	17.65
RECORDS INFO MGMT	6.00	5.90	5.63	5.50	5.50
SHERIFF	92.30	92.30	92.30	90.30	88.80
COUNTY ATTORNEY	66.50	66.50	66.50	66.50	65.50
CORRECTIONS	135.30	131.80	129.10	131.30	127.90
ADULT PROBATION	0.50	0.50	0.50	0.50	0.50
COMMUNITY CORRECTIONS	15.12	5.93	0.00	0.00	0.00
JUVENILE SERVICES CENTER	62.80	60.42	59.85	58.21	50.24
EMERGENCY SERVICES	2.00	1.75	1.10	1.50	1.50
COUNTY ENGINEER	35.00	35.00	35.00	35.00	35.00
MENTAL HEALTH BD	1.15	1.15	1.15	1.15	0.65
VETERANS SERVICE	8.00	4.00	4.00	4.00	4.00
HUMAN SERVICES	4.00	3.00	3.00	4.00	2.75
TOTAL G.F.	649.67	629.23	620.04	624.01	607.69
<b>OTHER FUNDS</b>					
SAFETY & TRAINING	1.00	1.00	1.00	1.00	1.00
BRIDGE & SPECIAL RD	33.50	33.50	33.50	33.50	33.50
HIGHWAY FUND	43.00	43.00	43.00	43.00	43.00
FAMILIES FIRST	3.00	8.00	16.00	7.00	7.00
LANCASTER MANOR	279.70	280.70	279.90	278.18	297.83
MENTAL HEALTH	101.56	98.39	94.32	88.00	88.00
NOXIOUS WEED	4.74	4.74	4.74	4.74	4.60
PROPERTY MANAGEMENT	8.50	8.50	4.50	4.50	4.00
TOTAL	<u>1,124.67</u>	<u>1,107.06</u>	<u>1,097.00</u>	<u>1,083.93</u>	<u>1,086.62</u>

**KENO FUND  
FY05 PROPOSED KENO FUND BUDGET**

	<b>PROPOSED BUDGET <u>FY05</u></b>
PARKS - NEBR ENVIRONMENTAL TRUST PIONEER PARK PRARIE	75,000
PARKS - ENVIRONMENTAL TRUST FUND GRANT MATCH (see #1)	12,475
PARKS- SALINE WETLAND SECOND THREE YEAR GRANT	75,000
PREVENTION GRANTS (5% OF RECEIPTS)	39,000
CONTINGENCY	57,360
COMMUNICATION EQUIPMENT - 5 CITY - TV/VIDEO SERVICES	5,000
PROPERTY TAX RELIEF	<u>775,000</u>
TOTAL PROJECTS	1,038,835
FUNDED WITH:	
FUND BALANCE 6-30-04	598,835
Estimated Receipts	<u>440,000</u>
	1,038,835