



LANCASTER



C O U N T Y

N E B R A S K A

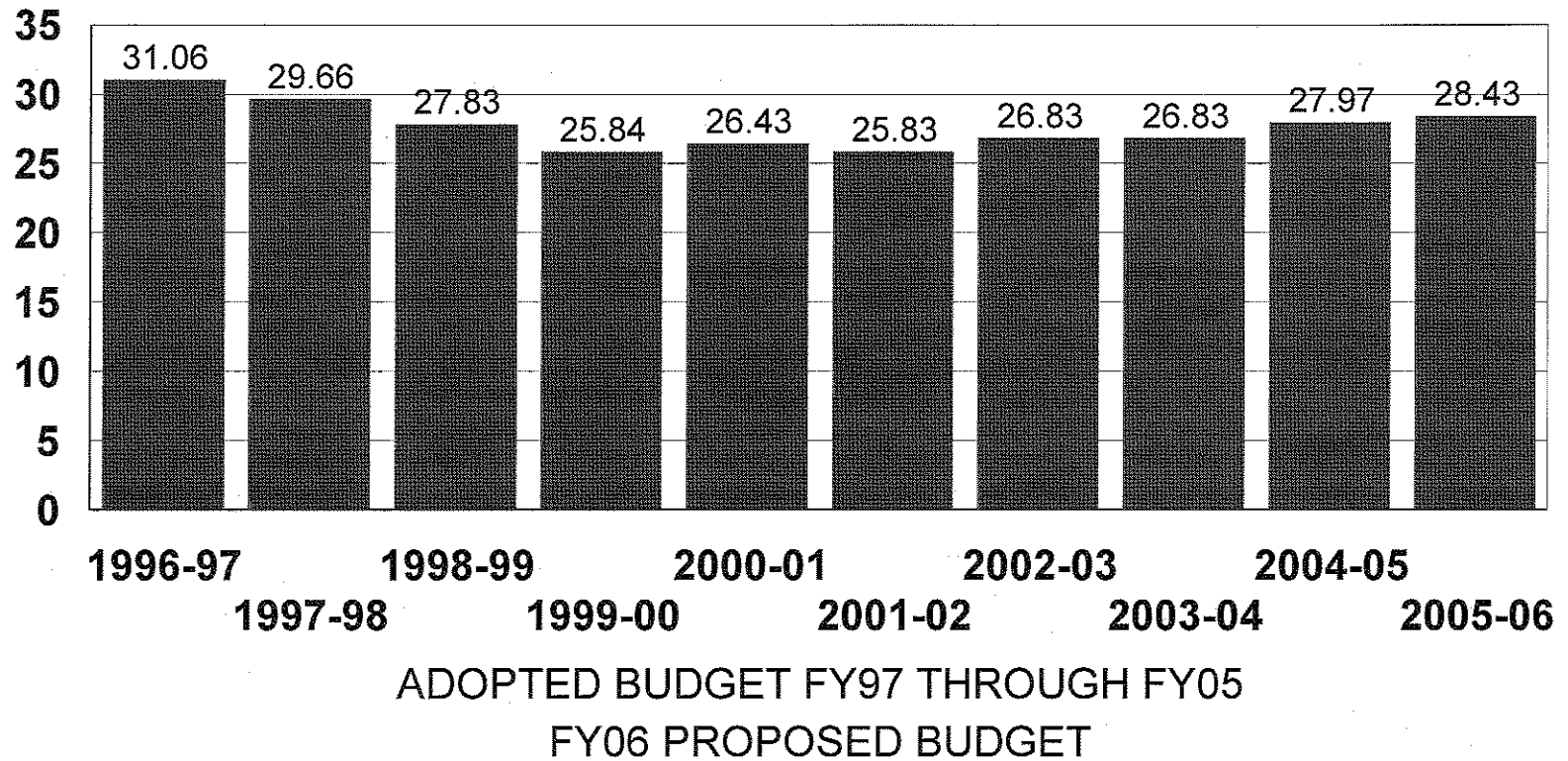
PROPOSED BUDGET

2005-2006

LANCASTER COUNTY

Tax Levies

Cents Per \$100 of Value

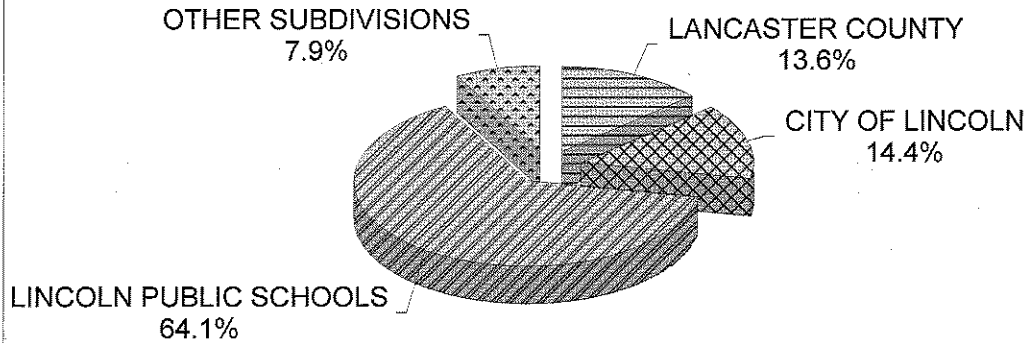


LANCASTER COUNTY

TAX LEVY INFORMATION 2004/2005

TOTAL TAX LEVY = \$2.0508 PER \$100 OF VALUE
(CITY OF LINCOLN RESIDENT)

2004/2005 ALLOCATION



Levy	Subdivision	% of Levy
0.2797	LANCASTER COUNTY	13.64
0.2950	CITY OF LINCOLN	14.38
1.3141	LINCOLN PUBLIC SCHOOLS	64.08
0.1620	OTHER SUBDIVISIONS	7.90

OTHER SUBDIVISIONS

0.0020	Agricultural Society
0.0042	Lancaster Fair JPA
0.0150	E.S.U. #18
0.0260	Rail Road Transportation Safety District
0.0323	Lower Platte NRD
0.0655	S.E. Community College
0.0170	Public Building Commission

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY 2005-06

The Board asked County agencies to submit a current level of service budget with no expansion of services or personnel, a difficult request with increasing population and greater demand for County services. The Board made some very difficult decisions and reduced the property tax requirement by \$2,000,000. This was accomplished by reducing expenses by \$1,125,000 and an anticipated increase in revenue of \$875,000. Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget.

Budget highlights include the following:

- General Assistance: Costs continue to climb, resulting in the need for an increase in this budget in excess of \$1,400,000, or approximately one cent increase in the property tax levy for Fiscal Year 2005-2006.

The Board is hopeful that, with the cooperation of the Lancaster County Medical Society (LCMS) in utilizing the Drug Assistance Program, prescription drugs costs for General Assistance will decrease. They are grateful to LCMS for their assistance in these efforts.

The Legislature's action to close Regional Centers is resulting in increased costs to the County for those leaving the Regional Centers and arriving in Lancaster County.

- Corrections: The prison population remains high and the jail is full. At this time a security system upgrade is underway. During this upgrade we will move some prisoners to another county which will cost the County approximately \$90,000. The County may need to continue housing some prisoners outside of Lancaster County which will add to that cost. In addition, medical costs to treat prisoners are climbing, as are requirements for prisoner clothing and food. The budget includes funding for a consultant to work with the County in preparation for expansion of the jail facility at some point in the future. The consultant will help ensure the facility is sized appropriately and all proper planning is done before any expansion is undertaken.

- The Juvenile Services Center has experienced an increase in costs due to an increase in number and length of stay of juveniles housed in the Detention Facility. This increase has resulted in the Center opening another section and the addition of staff and costs for those juveniles.
- Reimbursement for State prisoners is flat. In Fiscal Year 2004-2005 Lancaster County provided lodging for State prisoners in excess of \$575,000 more than we were reimbursed from the State.
- The price of fuel has a large impact on the County Engineer and Sheriff budgets.
- Debt service property tax requirements were decreased by 49% as some bonds matured and others were called for early retirement.
- The need to replace two roofs increased the Building Fund property tax request 211%.
- Community Mental Health Center's property tax request increased 16%.
- The County valuation (real estate, personal and centrally assessed) is anticipated to increase 3.42%.
- The General Fund Expenditure budget increased 6.36%.

Keno Funds:

The Lancaster County Board uses Keno proceeds for one-time, special projects. For Fiscal Year 2005-2006, Keno funds will be used for the following:

- The Nebraska Environmental Trust Pioneer Park Prairie purchase
- Purchase of green space for the South Beltway project
- Participation in the Jamaica North Trail project
- The saline wetland project
- \$36,000 of Keno receipts for prevention programs
- Communication equipment for 5 City TV

- Increasing the County Contingency Fund by \$595,000 in anticipation of costs for retirement incentives and other community needs
- Purchase medical equipment for the People's Health Center in the amount of \$50,000 to serve General Assistance clients

The property tax burden was helped by:

- Reduced debt service due to retirement of bonds
- An increase in interest income
- Health insurance rates did not increase because of the self-insurance program put in place by the County Board last year.
- The County Board was able to reduce the property tax requirement \$2,000,000 by asking each department to identify reductions in this tight budget year.

The adoption of this budget results in a property valuation rate of \$0.2843 per \$100 of value. Fiscal Year 2004-2005 had a property valuation rate of \$0.2797 per \$100 of value. A property owner with a \$100,000 value property will pay \$4.60 more than last year.

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

LANCASTER COUNTY

Proposed Budget 2005/2006

FUND	FY06	FY05 BUDGET		ACTUAL
	PROPOSED	ADOPTED	MODIFIED	EXPENSE FY05
GENERAL	74,810,533	70,332,423	70,332,423	68,130,598
WORKERS COMPENSATION LOSS	1,090,145	847,115	847,115	529,719
OTHER SELF INSURANCE	1,144,839	1,383,897	1,383,897	257,147
GROUP INS SELF INSURANCE	13,684,235	6,638,419	6,638,419	4,010,298
VISITORS PROMOTION	1,757,144	875,000	875,000	870,500
RURAL LIBRARY	649,118	633,923	633,923	633,923
BRIDGE & SPECIAL ROAD	5,921,652	5,895,413	5,895,413	5,313,129
HIGHWAY	5,429,375	5,490,474	5,490,474	5,304,012
VETERANS AID	15,000	15,000	15,000	0
***GRANTS FUND	19,463,979	20,557,551	20,557,551	16,741,392
KENO FUND	968,265	1,038,835	1,038,835	850,356
ECONOMIC DEVELOPMENT	692,831	1,078,533	1,078,533	478,819
RURAL ENTERPRISE ASSIST PRO	97,236	93,515	93,515	0
DEBT SERVICE FUND	1,073,276	4,803,322	6,163,322	6,047,946
BUILDING FUND	613,000	663,747	663,747	167,773
FAMILIES FIRST & FOREMOST	4,093,373	9,044,485	9,044,485	7,956,846
LANCASTER MANOR	16,808,889	16,070,575	16,070,575	15,869,869
MENTAL HEALTH	9,088,369	8,558,026	8,558,026	8,408,518
WEED CONTROL	286,212	274,344	274,344	271,429
BUILDING MAINTENANCE	2,579,415	2,469,642	2,469,642	2,414,976
PROPERTY MANAGEMENT	1,042,728	1,021,913	1,161,913	1,154,551
CITY BUILDING MAINTENANCE	395,124	371,641	371,641	344,244
	<u>161,704,738</u>	<u>158,157,793</u>	<u>159,657,793</u>	<u>145,756,045</u>

***For FY04, FY05, and FY06 the grants fund includes an intergovernmental transfer payment of \$11,000,000, \$12,489,566 and \$13,000,000 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 2005-2006 & 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 16, 2005 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 2005/2006

AGENCY	FY06	FY05 BUDGET		ACTUAL
	PROPOSED	ADOPTED	MODIFIED	EXPENSE FY05
BOARD OF COMMISSIONERS	244,943	233,970	238,570	238,087
COUNTY CLERK	796,336	763,530	777,732	776,178
COUNTY TREASURER	2,796,156	2,696,168	2,696,168	2,695,726
ASSESSOR	3,549,725	3,399,098	3,399,098	3,375,984
ELECTION COMMISSIONER	803,461	1,064,043	1,112,043	1,110,446
DATA PROCESSING	958,706	789,158	789,158	562,799
BUDGET & FISCAL	119,812	115,169	117,269	116,593
G.F. GENERAL GOVERNMENT	9,370,016	8,807,863	6,928,304	6,044,470
ADMINISTRATIVE SERVICES	344,718	320,935	332,756	332,698
G.I.S.	458,609	438,977	446,535	431,516
CLERK OF DISTRICT COURT	1,411,761	1,310,318	1,310,318	1,298,242
COUNTY COURT	681,799	674,233	680,508	673,804
JUVENILE COURT	1,105,378	980,514	1,090,514	1,090,511
DISTRICT COURT	1,959,297	1,881,969	1,900,969	1,900,864
PUBLIC DEFENDER	2,668,953	2,542,534	2,635,352	2,630,165
JURY COMMISSIONER	118,060	108,493	108,493	102,249
G.F. JUSTICE SYSTEM	1,995,366	1,752,560	1,752,560	1,698,963
EXTENSION SERVICE	925,084	900,676	900,676	830,090
RECORDS & INFO MGMT	492,342	477,520	477,520	461,942
COUNTY SHERIFF	7,609,429	7,280,165	7,618,649	7,529,226
COUNTY ATTORNEY	5,732,754	5,404,851	5,503,990	5,496,306
CORRECTIONS	10,440,278	9,684,989	9,684,989	9,536,022
JUVENILE PROBATION	399,745	355,880	355,880	340,572
ADULT PROBATION-CNTY CT	236,911	236,326	236,326	230,750
INTENSIVE SUPERVISION	25,808	22,755	22,755	22,230
COMMUNITY CORRECTIONS	894,584	836,770	836,770	687,733
JUVENILE SERVICES CENTER	5,591,895	5,055,476	5,088,780	5,084,660
EMERGENCY MANAGEMENT	437,558	448,293	448,293	443,883
COUNTY ENGINEER	2,751,938	2,739,687	2,752,325	2,734,793
MENTAL HEALTH BOARD	141,542	146,415	146,415	117,639
GENERAL ASSISTANCE	4,001,343	3,000,200	4,000,200	3,728,326
VETERAN'S SERVICE CENTER	511,330	404,662	482,282	481,053
G.F. HEALTH & H.S.	4,954,715	5,193,236	5,193,236	5,059,088
HUMAN SERVICES	<u>280,181</u>	<u>264,990</u>	<u>266,990</u>	<u>266,990</u>
	<u>74,810,533</u>	<u>70,332,423</u>	<u>70,332,423</u>	<u>68,130,598</u>

LANCASTER COUNTY

General Fund Estimated Revenues 2005/2006

	FY06 <u>PROPOSED</u>	FY05 <u>BUDGET</u>	FY05 <u>ACTUAL REVENUE</u>
COUNTY CLERK	41,000	36,000	42,731
COUNTY TREASURER	5,121,000	4,600,000	5,295,244
ASSESSOR	1,920,000	2,100,000	2,452,869
ELECTION COMMISSIONER	38,710	344,640	480,148
DATA PROCESSING	5,184	5,184	6,048
GENERAL GOVERNMENT	102,366		1,447
ADMINISTRATIVE SERVICES	8,583	8,300	9,147
GEOGRAPHIC INFO SYS		0	355
CLERK OF DISTRICT COURT	570,000	370,000	589,877
COUNTY COURT	58,600	60,035	51,930
JUVENILE COURT	3,000	3,000	3,707
DISTRICT COURT	179,548	151,000	127,403
PUBLIC DEFENDER	140,518	133,827	134,646
G.F. JUSTICE SYSTEM	105,000	0	75
EXTENSION SERVICE	146,995	139,317	153,558
RECORDS & INFO MGMT	78,167	66,630	87,012
COUNTY SHERIFF	1,248,544	1,212,100	1,054,059
COUNTY ATTORNEY	1,210,511	1,159,029	1,354,861
CORRECTIONS	2,428,500	2,300,000	2,561,752
ADULT PROB - DIST CT	0	0	89
JUVENILE PROBATION	7,300	0	0
COMMUNITY CORRECTIONS	97,580	75,000	143,663
YOUTH SERVICE CENTER	2,540,662	1,877,613	1,890,784
EMERGENCY MANAGEMENT	214,723	252,587	227,214
GENERAL ASSISTANCE	175,000	97,500	330,793
HUMAN SERVICES	140,091	132,495	135,154
NOT AGENCY ALLOCATED	<u>51,887,385</u>	<u>49,067,272</u>	<u>51,364,219</u>
	<u>68,468,967</u>	<u>64,191,529</u>	<u>68,498,785</u>

LANCASTER COUNTY

Funds Supported by Property Tax (Excludes Rural Library) Expenditure and Revenue Summary 2005/2006

	Proposed Budget <u>2005/2006</u>	Adopted Budget <u>2004/2005</u>
Requirements By Fund:		
General Fund Budget	74,810,533	70,332,423
Debt Service Fund Budget	1,073,276	4,803,322
Building Fund Budget	613,000	663,747
Community Mental Health Center Budget	9,088,369	8,558,026
Total Tax Supported	<u>85,585,178</u>	<u>84,357,518</u>
Funded By Revenue Item:		
Property Tax	44,322,981	42,163,020
Add 2% Delinquent Reserve	886,460	843,260
Motor Vehicle Tax	6,500,000	6,250,000
In Lieu of Tax	1,162,250	1,134,650
Inheritance Tax	2,020,000	1,620,000
State Revenues:		
Governmental Subdivision	771,252	764,218
Insurance Tax	410,000	375,000
Pro Rate Motor Vehicle	127,350	131,950
State Prisoner Reimbursement	700,000	500,000
Carline/Airline	361,500	277,600
Community Mental Health Revenue	6,477,982	6,099,490
General Fund Interest Income	1,100,000	800,000
Assessor/Deeds Filings & Doc Stamps	1,920,000	2,100,000
Other General Fund Departmental Revenue	13,157,652	12,122,977
Other Debt Service & Building Fund Revenue	1,150,400	283,271
Transfers	161,359	1,089,752
Cash Balances Less Reserves	5,242,452	8,645,590
Total Available	86,471,638	85,200,778
Less Delinquent Reserve	(886,460)	(843,260)
Funding For Tax Supported Budget	<u>85,585,178</u>	<u>84,357,518</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

GENERAL FUND	FULL EQUIVALENT BY FISCAL YEAR				
	FY06	FY05	FY04	FY03	FY02
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00
COUNTY CLERK	10.00	10.00	10.00	10.00	10.50
COUNTY TREASURER	45.00	45.00	45.00	44.60	45.45
ASSESSOR/DEEDS	47.00	47.00	47.00	48.20	49.45
ELECTION COMMISSIONER	9.50	12.50	9.40	12.34	9.40
BUDGET & FISCAL	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE SERVICES	4.00	4.00	3.75	4.00	4.30
G.I.S MAPPING	5.00	5.00	5.00	5.00	5.00
CLERK OF DIST COURT	25.35	24.35	25.35	21.50	25.70
JUVENILE COURT	6.00	6.00	6.00	6.00	6.00
DISTRICT COURT	12.80	13.15	13.15	13.15	13.15
PUBLIC DEFENDER	30.00	29.90	30.40	29.90	29.90
INDIGENT DEFENSE SCREENER	0.00	0.00	0.73	1.37	1.35
JURY COMMISSIONER	1.60	1.60	1.30	1.30	1.30
EXTENSION SERVICE	16.60	16.70	17.90	18.55	18.55
RECORDS INFO MGMT	6.00	6.00	5.90	5.63	5.50
SHERIFF	92.00	91.40	92.30	92.30	90.30
COUNTY ATTORNEY	66.50	66.50	66.50	66.50	66.50
CORRECTIONS	135.30	135.30	131.80	129.10	131.30
ADULT PROBATION	0.50	0.50	0.50	0.50	0.50
COMMUNITY CORRECTIONS	10.80	11.30	5.93	0.00	0.00
JUVENILE SERVICES CENTER	64.11	62.31	60.42	59.85	58.21
EMERGENCY SERVICES	2.00	2.00	1.75	1.10	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	1.15
VETERANS SERVICE/GEN ASSIST	10.00	8.00	4.00	4.00	4.00
HUMAN SERVICES	4.00	4.00	3.00	3.00	4.00
TOTAL G.F.	<u>646.21</u>	<u>644.66</u>	<u>629.23</u>	<u>620.04</u>	<u>624.01</u>
OTHER FUNDS					
SAFETY & TRAINING	1.50	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	0.00	3.00	8.00	16.00	7.00
LANCASTER MANOR	291.16	279.70	280.70	279.90	278.18
MENTAL HEALTH	105.30	101.56	98.39	94.32	88.00
NOXIOUS WEED	4.74	4.74	4.74	4.74	4.74
PROPERTY MANAGEMENT	9.50	9.50	8.50	4.50	4.50
TOTAL	<u>1,134.91</u>	<u>1,120.66</u>	<u>1,107.06</u>	<u>1,097.00</u>	<u>1,083.93</u>

Of the 14.25 FTE increases, 11.50 were at the Lancaster Manor and 2.00 were for the Mental Health Center Assertive Community Treatment program both programs fully funded with other than property tax.

7/26/04

LANCASTER COUNTY
KENO FUND
FY06 PROPOSED KENO FUND BUDGET

	PROPOSED FY06 <u>BUDGET</u>
PARKS - NEBR ENVIRONMENTAL TRUST PIONEER PARK PRARIE	75,000
GREEN SPACE FOR SOUTH BELTWAY REQUESTED (200,000 OVER 3 YEARS)	50,000
JAMAICA NORTH TRAIL	100,000
PARKS- SALINE WETLAND SECOND THREE YEAR GRANT	57,000
PREVENTION GRANTS (5% OF RECEIPTS)	36,000
CONTINGENCY	595,265
DENTAL EQUIPMENT- PEOPLE'S HEALTH CENTER (FOR GENERAL ASSISTANCE SERV)	50,000
COMMUNICATION EQUIPMENT - 5 CITY - TV/VIDEO SERVICES	<u>5,000</u>
TOTAL PROJECTS	968,265
FUNDED WITH:	
FUND BALANCE 6-30-05	528,265
ESTIMATED RECEIPTS	<u>440,000</u>
	968,265

LANCASTER COUNTY

CHANGE IN TAXABLE ASSESSED VALUATION

<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE</u>	
		<u>AMOUNT</u>	<u>PERCENT</u>
1996-97	9,145,051,705		
1997-98	8,862,412,495	(282,639,210)	-3.09%
1998-99	9,967,174,842	1,104,762,347	12.47%
1999-00	10,822,896,923	855,722,081	8.59%
2000-01	11,381,932,044	559,035,121	5.17%
2001-02	12,621,053,086	1,239,121,042	10.89%
2002-03	13,081,633,040	460,579,954	3.65%
2003-04	14,958,476,056	1,876,843,016	14.35%
2004-05	15,375,859,915	417,383,859	2.79%
PROJECTED STATDBUD	2005-06 15,902,426,699	526,566,784	3.42%