



**LANCASTER COUNTY BOARD OF COMMISSIONERS
BUDGET MEETING
TUESDAY, JUNE 20, 2023
COUNTY CITY BUILDING
ROOM 112 - CITY COUNTY CHAMBERS
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING**

Location Announcement of the Nebraska Open Meetings Act: A copy of the Nebraska Open Meetings Act is located on the wall at the back of Room.

AGENDA ITEM

1. APPROVAL OF BUDGET MEETING MINUTES FOR JUNE 13, 2022

Documents:

[ITEM 1__Budget Meeting Minutes 2023.06.13.Pdf](#)

2. COUNTY SHERIFF

Terry Wagner, Sheriff

[Transparency Portal](#)

Documents:

[ITEM 2__County Sheriff.pdf](#)

3. VISITORS PROMOTION

Jeff Maul, Vice President and Executive Director, Visit Lincoln

Documents:

[ITEM 3__Visit Lincoln FY2024 Budget.pdf](#)

[ITEM 3__Visitors Improvement Fund 18.Pdf](#)

[ITEM 3__Visitors Promotion Fund 19.Pdf](#)

4. ADJOURNMENT

**MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
BUDGET MEETING
TUESDAY, JUNE 13, 2023
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING
COUNTY CITY BUILDING, ROOM 112**

Advanced public notice of the meeting was posted on the County-City Building bulletin board, the Lancaster County, Nebraska, website and emailed to the media and published in the Lincoln Journal Star print and digital editions on June 9, 2023.

Commissioners present: Christa Yoakum, Chair; Roma Amundson, Matt Schulte, and Rick Vest

Commissioners absent: Sean Flowerday, Vice Chair

Others Present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Dennis Meyer, Budget and Fiscal Officer; and Courtney Lyons, Deputy County Clerk

Yoakum called the meeting to order at 10:07 a.m. and announced the location of the Nebraska Open Meetings Act.

AGENDA ITEM

1) APPROVAL OF BUDGET MEETING MINUTES FOR MAY 23, 2023

MOTION: Amundson moved and Vest seconded approval of the minutes. Vest, Amundson, Schulte, and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

2) PROPERTY MANAGEMENT – Kerin Peterson, Director, Property Management

Dennis Meyer, Budget and Fiscal Officer, led the discussion for all following items.

Meyer displayed the online Transparency Portal (Portal) and a Fund 66 budget document (see agenda packet).

Meyer and Peterson discussed Fund 66, the source of funding for buildings owned by the County. Peterson stated she is on budget for this fiscal year. For the next budget year, revenues are remaining the same and expenses are decreasing slightly. The four buildings under Fund 66 are staffed by five full-time equivalent (FTE) employees. There are currently no vacancies. Increased expenses include Information Services (IS) and Human Resources (HR) billed services. Utility expenses will be lower. Peterson discussed options for the County building currently housing the DMV on West O Street.

Schulte asked if there are other County buildings not in Fund 66. Meyer answered the buildings under this fund are properties managed by Property Management. Schulte suggested moving all County buildings under the care of Property Management. Peterson stated she has six fewer staff than when she started and will need more FTE's. Schulte suggested adding a building maintenance discussion to a future Board Staff Meeting.

Meyer displayed a document showing the budget for Building Fund 51 (see agenda packet). Peterson discussed fund expenses planned for next year, including building improvements to the Youth Services Center, Motor Vehicles building, and the Election Commissioner's building.

Meyer discussed requests to the fund for the next budget year and stated the Board will need to make decisions in July. \$1,300,000 is currently unobligated.

3) PUBLIC DEFENDER – Kristi Egger, Public Defender

Meyer displayed the Portal and a budget document for the Department (see agenda packet). Angela Franssen, Administrative Services Officer, was also available for the discussion.

Meyer and Egger discussed this year's budget. Egger said the Department was over the budgeted amount of Post Employment Health Plan (PEHP) payouts due to three unplanned retirements, but she is saving money on other expenses. Meyer stated he will bring needed budget resolutions to the Board in two weeks, but he did not believe the Public Defender's Office will need a budget adjustment.

Meyer and Egger discussed Department revenues and projections for next year, including revenue from City misdemeanor cases.

Meyer and Egger summarized Department expenses, including salaries and benefits planned for the next budget year. Egger noted she has had difficulty filling open positions. Other increased expenses will be expert witness fees, interpreter fees and IS services for case management. Egger stated she wants to add two attorneys to the Department to address high caseloads.

Meyer asked Egger if there is a way to show cost savings. Egger answered it is difficult due to the variance in billing amounts and when cases are billed. Schulte asked Egger to calculate what the salaried employees make hourly.

Franssen stated the request from the Technology Fund will include replacing a portion of computers based on a yearly rotation. Egger noted the need for a projector to show Continuing Legal Education (CLE) trainings.

4) CORRECTIONS – Brad Johnson, Director, Corrections

Meyer displayed the Portal and a budget document for the Department (see agenda packet). Johnson reported the Department will be under budget for the current year.

Meyer and Johnson discussed changes in revenues and expenses for the next budget year. There will be increased revenue due to billing for beds at the Lincoln Regional Center (LRC). For staffing expenses, Johnson stated the Department is down 12 officer positions and has a building cleaner position open. There are no planned retirements to budget.

Johnson said due to record high population numbers, he has budgeted for housing inmates at other facilities. Yoakum noted other counties are struggling to hire staff, making housing additional inmates difficult.

Johnson reported on planned expenses that will increase, including the need to replace a van, hospital services and building maintenance.

Johnson explained the reasons for the need for 13 new corrections officers and that most of the request is due to currently being understaffed. The Department may also need more staff to cover the implementation of paid parental leave.

Future expenses should include: a needs assessment, body cameras, additional transition services, a therapy dog and mental health beds and services. Johnson explained the process for a needs assessment.

Vest asked if more staff decreases overtime and on call time. Johnson said yes, but it depends if he can hire positions. Vest expressed concern that staffing issues would increase if the County implements paid parental leave. Johnson added implementing paid parental leave would cause an increase in overtime, exacerbating staffing issues. He stated it is difficult to recruit staff because of the shift work.

Schulte left the meeting at 11:18 a.m.

Meyer reviewed the schedule for the remaining budget hearings.

5) **ADJOURNMENT**

MOTION: Vest moved and Amundson seconded to adjourn at 11:21 a.m. Vest, Amundson and Yoakum voted yes. Flowerday and Schulte were absent. Motion carried 3-0.

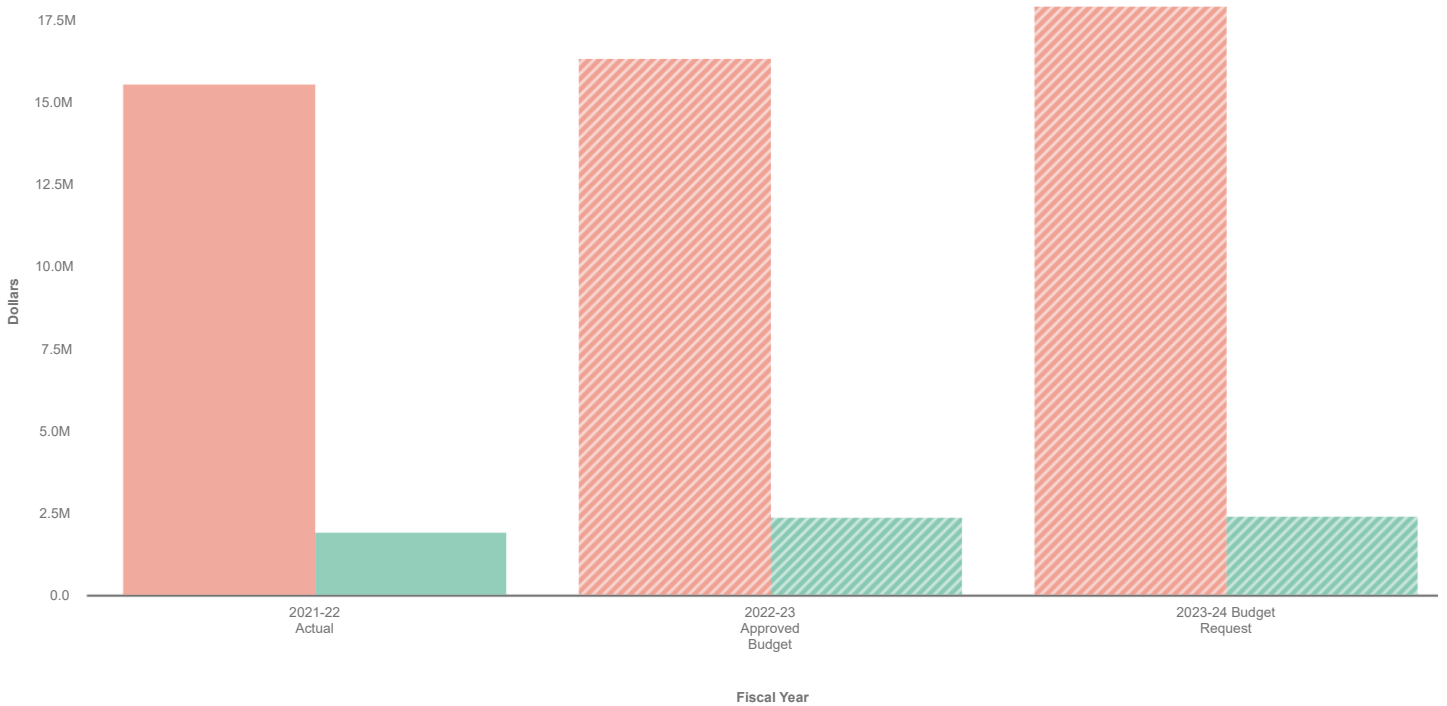


Matt Hansen
Lancaster County Clerk



County Sheriff

Visualization



| Collapse All | 2021-22 Actual | 2022-23 Approved Budget | 2023-24 Budget Request |
|--|----------------|-------------------------|------------------------|
| REVENUES | \$ 1,948,126 | \$ 2,384,473 | \$ 2,442,861 |
| INTERGOVERNMENTAL REVENUE | 109,116 | 135,100 | 162,100 |
| FEDERAL REVENUES | 109,116 | 135,100 | 162,100 |
| Highway Streets | 18,644 | 26,100 | 39,100 |
| Justice Assistance | 20,770 | 45,000 | 45,000 |
| Miscellaneous Federal Receipts | 69,702 | 64,000 | 78,000 |
| CHARGES FOR SERVICES & FEES | 1,793,909 | 2,201,007 | 2,210,527 |
| FEES | 396,533 | 444,020 | 444,020 |
| Distress Warrant Mileage | 0 | 20 | 20 |
| Sheriff's Fees | 208,943 | 264,000 | 264,000 |
| Sheriff's Inspection Fees | 187,590 | 180,000 | 180,000 |
| OTHER SERVICE REVS/REIMB | 1,397,377 | 1,756,987 | 1,766,507 |
| Contract Revenue/Reimbursement | 698,754 | 789,641 | 799,161 |
| Security Services | 504,155 | 710,142 | 710,142 |
| Other Reimb & Refunds | 194,467 | 257,204 | 257,204 |
| INTEREST INCOME | 70 | 60 | 60 |
| INTEREST INCOME | 70 | 60 | 60 |
| Other Interest Income | 70 | 60 | 60 |
| OTHER REVENUES | 7,900 | 7,800 | 7,800 |
| SALE OF FIXED ASSETS | 7,900 | 7,500 | 7,500 |
| Sale of Equipment | 7,900 | 7,500 | 7,500 |
| OTHER MISC REVENUE | 0 | 300 | 300 |
| Other Miscellaneous Revenues | 0 | 300 | 300 |
| TRANSFERS | 37,131 | 40,506 | 62,374 |
| FUND TRANSFERS | 37,131 | 40,506 | 62,374 |
| Grant Transfers | 37,131 | 40,506 | 62,374 |
| EXPENSES | 15,573,615 | 16,357,619 | 17,905,838 |
| PERSONAL SERVICES | 12,964,933 | 13,462,992 | 14,646,845 |
| SALARIES & WAGES | 9,073,297 | 9,880,841 | 10,214,306 |
| Official's Salary | 140,553 | 148,820 | 155,000 |
| Deputy's Salary | 132,341 | 135,508 | 147,250 |
| Regular Salary | 8,383,524 | 9,052,470 | 9,328,916 |
| Temporary Salary | 31,961 | 0 | 0 |
| Overtime | 384,917 | 544,043 | 583,140 |
| EMPLOYEE BENEFITS | 3,757,761 | 3,444,260 | 4,287,753 |
| FICA Contributions | 667,787 | 723,827 | 732,412 |
| Retirement Contributions | 661,005 | 739,021 | 754,698 |
| Group Health Insurance | 1,774,413 | 1,783,475 | 1,851,564 |
| Group Dental Insurance | 78,015 | 78,629 | 80,950 |
| Long-Term Disability | 24,634 | 30,286 | 30,533 |
| Post-Employment Health Program | 551,907 | 89,022 | 837,596 |
| OTHER COMPENSATION COSTS | 133,875 | 137,891 | 144,786 |
| Workers' Comp Insurance | 133,875 | 137,891 | 144,786 |
| SUPPLIES | 306,561 | 414,423 | 499,114 |

| | 2021-22 Actual | 2022-23 Approved Budget | 2023-24 Budget Request |
|--------------------------------|----------------|-------------------------|------------------------|
| ▼ OFFICE SUPPLIES | 7,456 | 8,950 | 10,450 |
| Office Supplies | 4,346 | 6,000 | 7,000 |
| DP Supplies | 3,111 | 2,950 | 3,450 |
| ▼ OPERATING SUPPLIES | 111,715 | 142,473 | 206,464 |
| Computer Equip and Acc | 5,550 | 10,000 | 10,000 |
| Ammunition & Target Range | 35,944 | 31,349 | 35,440 |
| Education & Training Materials | 4,134 | 3,100 | 3,100 |
| Uniforms | 47,382 | 70,724 | 125,724 |
| Janitorial Supplies | 267 | 800 | 800 |
| Small Hand Tools | 2,797 | 3,000 | 3,000 |
| Security/Communications Suppy | 10,323 | 10,000 | 11,400 |
| Minor Equipment | 1,431 | 3,500 | 7,000 |
| Other Operating Supplies | 3,887 | 10,000 | 10,000 |
| ▼ MEDICAL SUPPLIES | 761 | 3,000 | 3,000 |
| Medical Supplies | 761 | 3,000 | 3,000 |
| ▼ ENERGY SUPPLIES | 186,629 | 260,000 | 279,200 |
| Motor Fuels | 186,629 | 260,000 | 279,200 |
| ▼ OTHER CHARGES & SERVICES | 1,768,062 | 1,985,804 | 2,171,779 |
| ▼ OTHER CONTRACTED SERVICES | 811,122 | 922,844 | 983,316 |
| Comput Softwr Maint/License | 47,968 | 81,008 | 88,450 |
| Laundry & Dry Cleaning | 3,101 | 5,250 | 5,250 |
| City Information Services | 319,602 | 383,436 | 404,404 |
| GIS Information Services | 13,471 | 18,024 | 18,325 |
| Other Misc Contracted Svs | 426,979 | 435,126 | 466,887 |
| ▼ TRANS, TRAVEL & SUBSISTANCE | 67,191 | 67,431 | 92,931 |
| Meals | 16,910 | 20,400 | 24,400 |
| Lodging | 16,569 | 14,731 | 14,731 |
| Fares | 30,164 | 30,000 | 51,500 |
| Parking & Tolls | 163 | 500 | 500 |
| Vehicle Rental | 2,482 | 1,800 | 1,800 |
| Other Transport/Travel | 904 | 0 | 0 |
| ▼ COMMUNICATIONS | 73,400 | 106,299 | 114,065 |
| Telephone - Local | 18,430 | 19,505 | 19,505 |
| Telephone - Long Distance | 0 | 60 | 60 |
| Cellular Phone Service | 54,970 | 86,734 | 94,500 |
| ▼ POSTAGE, COURIER & FREIGHT | 6,496 | 7,600 | 7,600 |
| Postage | 5,391 | 7,000 | 7,000 |
| Freight & Express Charges | 1,106 | 600 | 600 |
| ▼ PRINTING & ADVERTISING | 16,854 | 30,700 | 38,500 |
| Printing | 10,949 | 13,000 | 13,000 |
| Photocopying | 3,753 | 4,200 | 4,200 |
| Advertising | 2,152 | 13,500 | 21,300 |
| ▼ CONTRACTED HEALTH SERVICES | 13,583 | 17,516 | 18,836 |
| Medical Services | 4,101 | 8,860 | 10,860 |
| Employee Physicals | 9,482 | 8,656 | 7,976 |
| ▼ MISC FEES & SERVICES | 70,733 | 66,900 | 69,911 |
| Court Costs | 14,304 | 16,000 | 16,000 |
| Memberships & Dues | 2,661 | 2,375 | 3,500 |
| Books & Subscriptions | 586 | 1,500 | 1,500 |
| Enrollment Fees & Tuition | 24,399 | 30,000 | 31,886 |
| Other Misc Fees & Services | 28,783 | 17,025 | 17,025 |
| ▼ INSURANCE & SURETY BONDS | 195,195 | 195,272 | 209,348 |
| Liability Insurance | 143,214 | 145,609 | 148,349 |
| Vehicle Insurance | 48,414 | 42,027 | 53,949 |
| Other Insurance | 3,567 | 7,636 | 7,050 |
| ▼ UTILITIES | 4,854 | 6,350 | 6,350 |
| Electricity | 2,782 | 4,000 | 4,000 |
| Natural Gas | 1,091 | 1,520 | 1,520 |
| Refuse Disposal | 980 | 830 | 830 |
| ▼ REPAIR & MAINTENANCE COSTS | 197,013 | 253,630 | 319,630 |
| Motor Vehicle R&M | 125,034 | 180,500 | 228,000 |
| Office Equipment R&M | 411 | 1,400 | 1,400 |
| Building R&M | 0 | 0 | 4,000 |
| Communication Equip R&M | 70,520 | 70,930 | 83,430 |
| Other Equipment R&M | 1,048 | 800 | 2,800 |
| ▼ RENTALS | 311,622 | 311,262 | 311,292 |
| Building Rent | 311,622 | 311,262 | 311,292 |
| ▼ CAPITAL OUTLAY | 534,059 | 494,400 | 588,100 |
| ▼ EQUIPMENT | 534,059 | 494,400 | 588,100 |
| Weapons & Safety Equipment | 16,675 | 14,000 | 14,000 |
| Vehicles | 324,279 | 285,000 | 350,000 |
| Office Equipment | 95 | 1,400 | 0 |
| Communication Equipment | 0 | 3,500 | 0 |
| Computer Equipment | 0 | 7,000 | 10,850 |
| Other Misc Equipment | 193,009 | 183,500 | 213,250 |
| Revenues Less Expenses | \$ -13,625,489 | \$ -13,973,146 | \$ -15,462,977 |

Lancaster County Sheriff's Office

575 South 10th Street
Lincoln, Nebraska 68508 – 2869

Phone (402) 441-6500

Fax (402) 441-8320

April 19, 2023

Commissioner Christa Yoakum
Lancaster County Board of Commissioners
555 South 10th
Lincoln, NE 68508

Dear Commissioner Yoakum,

Attached is the 2023-2024 budget for the Lancaster County Sheriff's Office. The FY2023-24 operating (non-personnel) budget of \$3,258,908 submitted is 12% (\$364,281) over the FY 2022-23 approved operations budget of \$2,894,627. Below are highlights of the proposed operating budget line items that show an increase or decrease deserving explanation.

Areas of increase in excess of 10% and/or \$25,000:

Personnel Costs

- **Overtime (61310) \$39,097 (7%)** –This increase is related to increases in U.S. Marshal's, NDOT-Highway Safety, Federal Overtime, and upcoming Airshow. These are all reimbursable costs.
- **Post Employment Health Program, (61660) \$771,946** Three anticipated retirements in 2023-24

Operating Costs

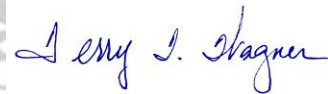
- **Office Supplies (63110) \$1,000 (17%)** Due to rising costs and align with actual costs
- **DP Supplies (63130) \$500 (17%)** Increase in actual costs
- **Uniforms, (63220) \$55,000 (78%)** New ballistic vests for the Tactical Response Unit, old ones expiring
- **Security and Communication Supply (63305) \$1,400 (14%)**—reallocation of funds from Office Supplies (67415), This object code was newly created in FY 22 to help better track purchases, Budget Neutral Item
- **Minor Equipment (63335) \$3,500 (100%)** Not an actual increase. Funds moved from Communications Equipment (67415)
- **Meals (64710) \$4,000 (20%)** Increase in the number of basic academy students by two
- **Fares (64720) \$21,000 (72%)** Rising Airline rates coupled with extremely short notice we have

to return these fugitives to Nebraska

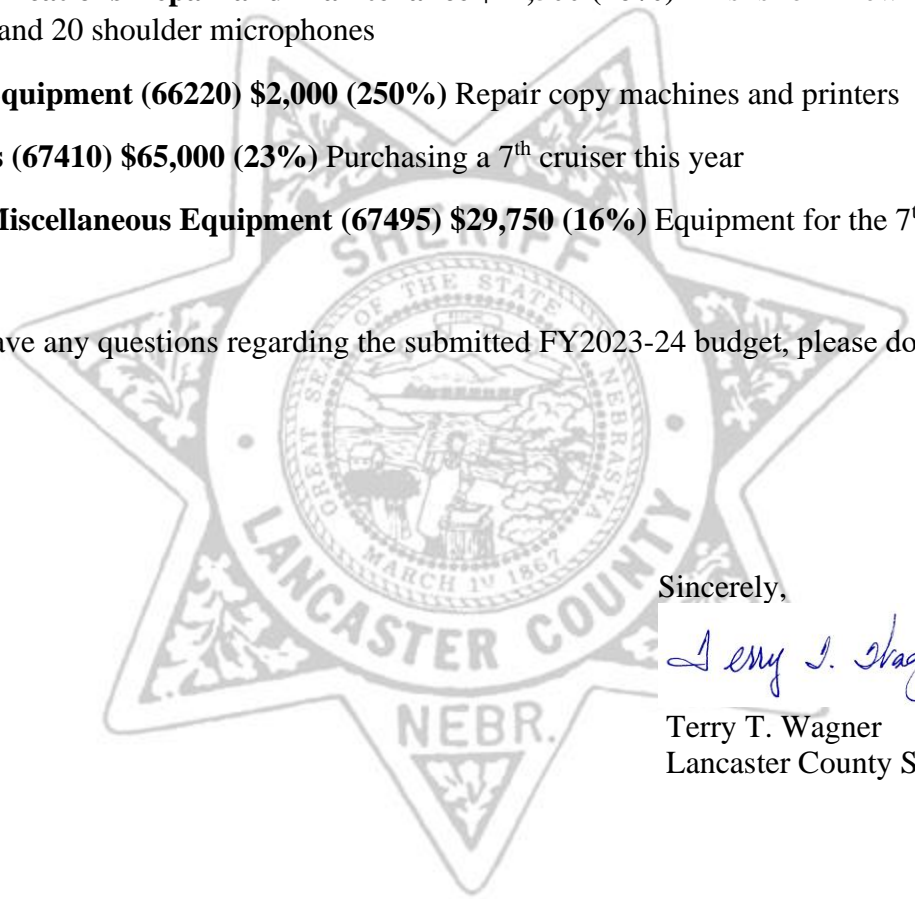
- **Advertising (64925) \$7,800 (72%)** Increased recruiting efforts
- **Medical Services (65110) \$2,000 (23%)** Fitness for Confinement standards have changed so more arrestees have to go to the Emergency Room for clearance
- **Membership and Dues (65660) \$1,125 (47%)** Align with actual costs
- **Motor Vehicle Insurance (65920) \$11,922 (23%)** per Risk Management
- **Motor Vehicle Repair and Maintenance(66210) \$47,500 (26%)** This is the labor costs for outfitting an additional cruiser in 2024
- **Communications Repair and Maintenance \$12,500 (26%)** This is for 2 new radios for new cruisers and 20 shoulder microphones
- **Other Equipment (66220) \$2,000 (250%)** Repair copy machines and printers
- **Vehicles (67410) \$65,000 (23%)** Purchasing a 7th cruiser this year
- **Other Miscellaneous Equipment (67495) \$29,750 (16%)** Equipment for the 7th cruiser

If you have any questions regarding the submitted FY2023-24 budget, please don't hesitate to contact me.

Sincerely,



Terry T. Wagner
Lancaster County Sheriff



**Lancaster County
Employee Information
2023-24 Budget**

Department Name Sheriff's Office

| | FY22-23 Budget | FY23-24 Request |
|--|---------------------------|----------------------------|
| Number of Full Time Equivalents (FTE's) | 115.00 | 118.00 |
| Breakdown of FTE's: | 115.00 | 118.00 |
| Full Time | | |
| Part Time | | |
| Temporary | | |
| On Call | | |
| Positions not filled | 6.00 | |
| Retirements: | | 3.00 |
| Number of Employees | | |
| Cost of Payouts (Include Vacation and PEHP) | | 861,599.00 |

**Lancaster County
Federal Revenues
23-24 Budget**

| Budgeted Amount FY2024 | Federal Grantor/ Program Title/ CFDA Number | Business Unit | Revenue Account | Positions Funded by Grant | Grant Period | County Match |
|---------------------------|---|---------------|-----------------|------------------------------|--------------|--------------|
| | CFDA: 21.016 | | | | | |
| 14,211 | Treasury Seizures--Interest | 6590 | 57110 | | | |
| 53,305 | Treasury Seizures--Interest | 6590 | 57120 | | | |
| 780,000 | Treasury Seizures--Seizure Funds | 6590 | 56540 | 2-Deputy Sheriff | | |
| | CFDA: 16.922 | | | | | |
| 1,112 | Justice Seizures--Interest | 6592 | 57120 | | | |
| 0 | Justice Seizures--Seizure Funds | 6592 | 56540 | | | |
| | CFDA: 20.616 & 20.600 | | | | | |
| 39,100 | NDOR-HS Traffic Selective | 6510 | 54120 | | | |
| | Vendor to LPD Grant | | | | | |
| 45,000 | Justice Assistance: NARC Investig | 6510 | 54165 | Deputy Sheriff | | |
| | Family Violence Council | | | | | |
| 62,374 | VAWA Investigator | 6510 | 59310 | Deputy Sheriff | | 15,593 |
| 995,102 | | | | | | 15,593 |

Estimate

Request Num: 20013543

Acronym: JLS - CJIS County Sheriff

Customer: County Sheriff Items: 44

Account No: Status: Waiting on Approval

Multiple Customers: No Ordered:

Sub Ledger: Type:

Left:

Description: LSO Quote for County Microcomputer Budget

Received:

Left:

Estimate

Estimate Date: 4/06/2023 9:54 AM

Status: Wait on User – 4/06/2023 9:54 AM

Approvals

| Person | Action | Date |
|--------|--------|------|
|--------|--------|------|

First

Second

Account No:

Sub Ledger: Type:

Name: Sara L. Sump

| Product | SKU | Price | Disposal Fee | Quantity | Total |
|--|----------------|----------|--------------|-----------|--------------------|
| Desktop PD 600 G9 Mini i5-12500T 16GBR/256GBSSD 3xDP WiFi/BT | 68W60UT#ABA | 759.00 | 0.00 | 7 | 5,313.00 |
| Monitor LED LCD 24" Widescreen E24 G4 FHD 2021 | 9VF99AA#ABA | 189.00 | 0.00 | 8 | 1,512.00 |
| Laptop EB 850 G8 15.6" i7-1185G7 16GBRAM 512GBSSD HD | RTI-1G1Y1AV | 1,305.00 | 0.00 | 2 | 2,610.00 |
| Warranty, 3yr Accidental Damage Protection, HP Laptop | UC279E | 107.00 | 0.00 | 2 | 214.00 |
| Laptop PBook 450 G9 15.6" HD i5-1235U 16GBR 512GBSSD Wf/BT | RTI-674N0AV | 773.00 | 0.00 | 1 | 773.00 |
| Warranty Hardware Support ADP NBD On-Site MPL / 3Yr | UK726E | 147.00 | 0.00 | 1 | 147.00 |
| Dock HP USB-C G5 Essential 65W 1xUSBC/2xUSB3/Audio/2DP/1HDMI | 72C71AA | 163.00 | 0.00 | 3 | 489.00 |
| RTI Intune/Asset Tags/Green Delivery | RTI-RTWHS-0014 | 12.00 | 0.00 | 12 | 144.00 |
| RTI Asset Tag per unit (for non PC items) | RTWHS-T0003 | 2.00 | 0.00 | 8 | 16.00 |
| Estimate Total | | | | 44 | \$11,218.00 |

| Job Title | Class | Grade | Start Date* | FTE* | Hourly Base Wage* |
|---------------------------|-------|-------|-------------|------|-------------------|
| Systems Programmer | 5361 | C21 | 9/1/2023 | 100 | |
| Record Systems Specialist | 5360 | A19 | 9/1/2023 | 100 | |
| Deputy Sheriff--PIO | 5312 | D01 | 1/2/2024 | 100 | |

Notes/Instructions:

FTE - Equals 1 unless part time

Standard Hours - 2080 unless part time

Default Allocation - 100 unless being paid from more than 1 business unit

Funds - Fund where employee will be paid

Departments - Business Unit

Union - union or C, E or MSS

Salary Code - Account code for salary (example 61210)

Health Plan - Family, Spouse, Children or Single

Life Insurance - Yes or No

Dental Plan - Family, Spouse, Children or Single

Pension Plan - 7.8% or 8%

PEHP - Yes or No

LTD - Yes or No

| Standard Hours per Year* | Allocation %* | Funds | Departments | Union | Salary Code | Health Plan |
|--------------------------|---------------|-------|-------------|-------|-------------|-------------|
| 2080 | 100 | 11 | 6510 | C | 61210 | Spouse |
| 2080 | 100 | 11 | 6510 | A | 61210 | Spouse |
| 2080 | 100 | 11 | 6510 | D | 61210 | Spouse |

| Life Insurance | Dental Plan | Longevity | Pension Plan | PEHP | LTD | Step Eligibility Date |
|----------------|-------------|-----------|--------------|-------|-----|-----------------------|
| Yes | Spouse | No | | 8 Yes | Yes | |
| Yes | Spouse | No | | 8 Yes | Yes | |
| Yes | Spouse | Yes | | 8 Yes | Yes | |

**Lancaster County
Future Projects and Upgrades
23-24 Budget**

Department **Sheriff's Office**

| Estimated Fiscal Year | Estimated Amount | Description of Project or Upgrade |
|-----------------------|------------------|---|
| On Going | 40,000 | Weapon replacement sinking fund. Used for handguns, tasers, and riffles |
| 2021-2024 | FAC funds | CJIS Upgrade Projects |
| 2023 - On Going | 2,000,000 | Range Training Facility |
| 2023 | FAC Funding | Remodel Main level of Sheriff's Office |
| 2021-2038 | 100,000 | Radio System Sinking Fund (Future upgrade of system) |
| 2023-2025 | | Build a new storage facility or have Emergency Manage move to a different location and the Sheriff's Office takes over all of 444 Cherrycreek |
| 2023-2024 | 37,500 | Replace Air Handling Unit at 444 Cherrycreek |
| 2023 - on going | 100,000 | Body Camera program |
| 2023- on going | 100,000 | Electronic Evidence Unit program |
| | 2,377,500 | TOTAL |

VISIT LINCOLN
Proposed Budget
July 2023 through June 2024

| | Jul '22 - Jun 23 | Jul '23 - Jun 24 | | |
|-----------------------------|-------------------------|-------------------------|---------------|---------------|
| | Budget | Proposed | | |
| | Budget | Budget | | |
| Income | | | | |
| Room Tax-CVB | 1,634,633 | 1,691,845 | 57,212 | 3.5% |
| Room Tax-Bid Fees | 950,800 | 953,620 | 2,820 | 0.3% |
| Other Income | 62,000 | 68,650 | 6,650 | 10.7% |
| Total Income | 2,647,433 | 2,714,115 | 66,682 | 2.5% |
| Expense | | | | |
| Salaries | 681,947 | 737,986 | 56,039 | 8.2% |
| Commissions | 18,000 | 15,200 | (2,800) | -15.6% |
| Payroll Taxes | 52,471 | 57,282 | 4,811 | 9.2% |
| Retirement Plan | 38,088 | 45,762 | 7,674 | 20.1% |
| Medical & Dental Insurance | 99,520 | 76,322 | (23,198) | -23.3% |
| Life & Disability Insurance | 6,000 | 7,200 | 1,200 | 20.0% |
| Travel & Training | 62,560 | 87,410 | 24,850 | 39.7% |
| Auto Expense | 5,000 | 5,000 | 0 | 0.0% |
| Rent | 124,452 | 124,740 | 288 | 0.2% |
| Garage Rental & Parking | 2,460 | 4,380 | 1,920 | 78.0% |
| Dues & Subscriptions | 29,000 | 25,188 | (3,812) | -13.1% |
| Equipment/Maintenance | 63,000 | 101,538 | 38,538 | 61.2% |
| Office Supplies | 7,500 | 7,500 | 0 | 0.0% |
| Postage | 8,000 | 8,000 | 0 | 0.0% |
| Printing | 55,000 | 49,500 | (5,500) | -10.0% |
| Utilities | 8,103 | 8,103 | 0 | 0.0% |
| Professional Fees | 63,200 | 16,701 | (46,499) | -73.6% |
| Public Relations | 35,500 | 28,000 | (7,500) | -21.1% |
| Corporate Taxes | 1,000 | 1,000 | 0 | 0.0% |
| Advertising | 309,000 | 314,500 | 5,500 | 1.8% |
| Insurance | 9,442 | 9,430 | (12) | -0.1% |
| Event Promotion | 340,000 | 287,850 | (52,150) | -15.3% |
| Sports Event Promotion | 610,800 | 675,770 | 64,970 | 10.6% |
| Depreciation/Amortization | 16,957 | 19,457 | 2,500 | 14.7% |
| Total Expense | 2,647,000 | 2,713,819 | 66,819 | 2.5% |
| Net Income | 433 | 296 | (137) | -31.6% |

Visitors Improvement (Fund 18)
Statement of Revenues and Expenditures
July 1, 2022 through May 31, 2023

| | FY2022-2023 <u>Budget</u> | <u>Actual</u> | Remaining <u>Budget</u> | Remaining <u>Percent</u> |
|--|------------------------------|---------------|----------------------------|-----------------------------|
| Revenues | | | | |
| Taxes | 2,000,000 | 1,941,787 | 58,213 | 2.91% |
| Total Revenues | 2,000,000 | 1,941,787 | 58,213 | 2.91% |
| Expenditures | | | | |
| Visitors Improvement | | | | |
| Other Contracted Services | 1,894,998 | 1,125,000 | 769,998 | 40.63% |
| Total Visitors Improvement Expenditures | 1,894,998 | 1,125,000 | 769,998 | 40.63% |
| Excess (Deficiency) of Revenues over Expenditures | 105,002 | 816,787 | | |
| Fund Balance - July 1, 2022 | 1,019,998 | 1,019,998 | | |
| Fund Balance - May 31, 2023 | 1,125,000 | 1,836,785 | | |

Fund 18 - Visitors Improvement

| | <u>FY23-24</u> | <u>FY24-25</u> | <u>FY25-26</u> | <u>FY26-27</u> |
|------------------------------------|----------------|----------------|----------------|----------------|
| Beginning Balance (5-31-23) | 1,836,785.00 | 2,911,785.00 | 4,052,785.00 | 5,786,765.00 |
| Estimated Revenue | 2,200,000.00 | 2,266,000.00 | 2,333,980.00 | 2,400,000.00 |
| Committed Funds: | | | | |
| Grants over \$10,000: | | | | |
| Lincoln Childrens Zoo | 525,000.00 | 525,000.00 | | |
| Lancaster County Ag Society | 600,000.00 | 600,000.00 | 600,000.00 | 600,000.00 |
| Total Committed Funds | 1,125,000.00 | 1,125,000.00 | 600,000.00 | 600,000.00 |
| Ending Balance | 2,911,785.00 | 4,052,785.00 | 5,786,765.00 | 7,586,765.00 |

Visitors Promotion (Fund 19)
Statement of Revenues and Expenditures
July 1, 2022 through May 31, 2023

| | FY2022-2023 <u>Budget</u> | <u>Actual</u> | Remaining <u>Budget</u> | Remaining <u>Percent</u> |
|--|------------------------------|---------------|----------------------------|-----------------------------|
| Revenues | | | | |
| Taxes | 2,000,000 | 1,941,787 | 58,213 | 2.91% |
| Total Revenues | 2,000,000 | 1,941,787 | 58,213 | 2.91% |
| Expenditures | | | | |
| Visitors Promotion | | | | |
| Other Contracted Services | 1,050,800 | 747,257 | 303,543 | 28.89% |
| Misc. Fees & Services | 360,635 | - | 360,635 | 100.00% |
| Total Visitors Promotion Expenditures | 1,411,435 | 747,257 | 664,178 | 47.06% |
| Excess (Deficiency) of Revenues over Expenditures | 588,565 | 1,194,530 | | |
| Fund Balance - July 1, 2022 | 2,411,435 | 2,411,435 | | |
| Fund Balance - May 31, 2023 | 3,000,000 | 3,605,965 | | |