

# **MEETING NOTICE**

**LANCASTER COUNTY BUDGET MONITORING COMMITTEE**

**THURSDAY, AUGUST 9, 2018**

**COUNTY-CITY BUILDING, ROOM 113 THE BILL LUXFORD STUDIO**

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

**1:30 P.M.**

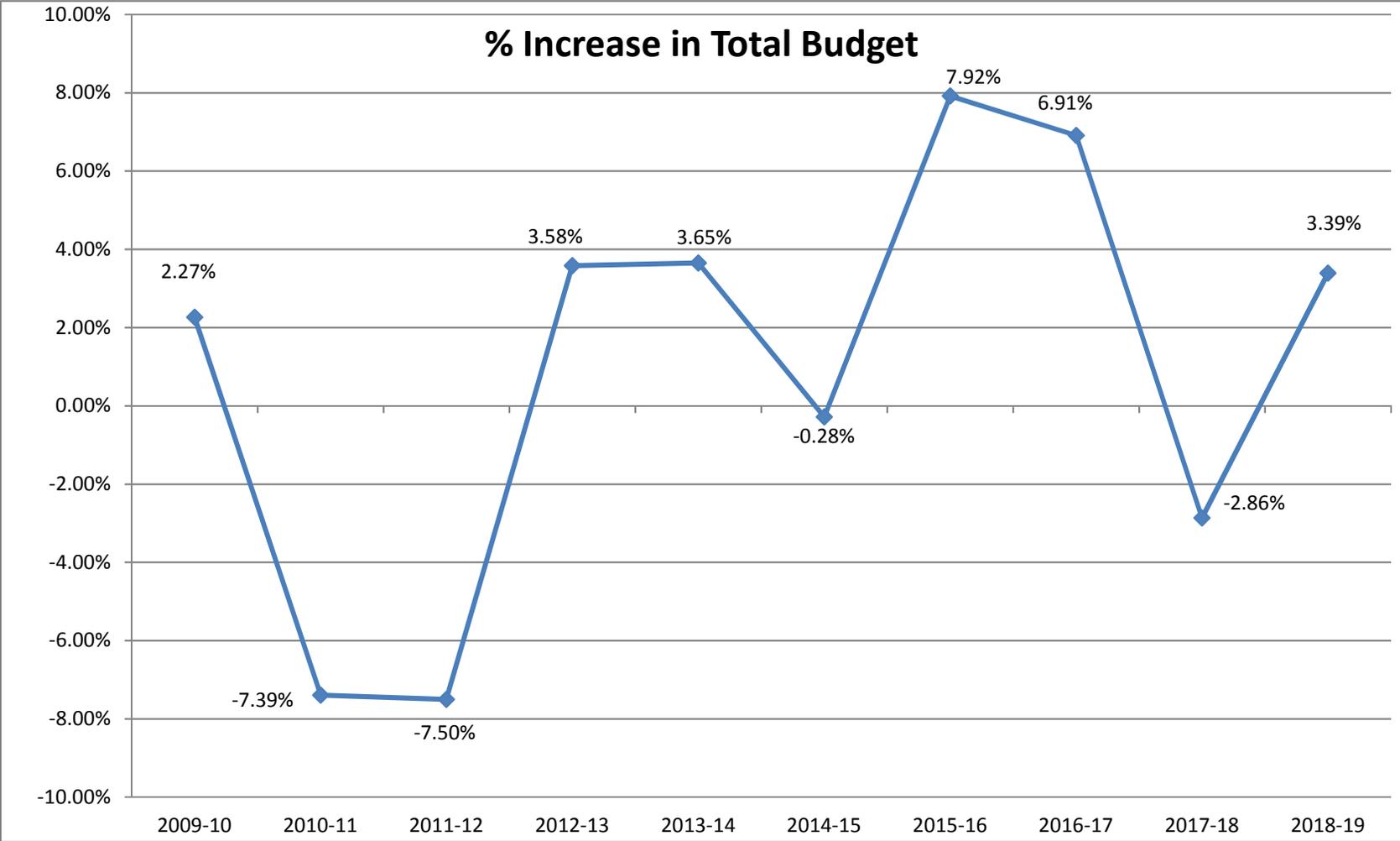
## **AGENDA**

1. Review and Discuss the Proposed 2018-19 Lancaster County Budget.

**LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS**

FUND		ACTUAL			ACTUAL		
		OBLIGATIONS	FY18 BUDGET		OBLIGATIONS	FY19 BUDGET	
		<u>FY17</u>	<u>ADOPTED</u>	<u>AMENDED</u>	<u>FY18</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
11	GENERAL	106,909,236	114,095,965	114,095,965	109,921,401	115,739,909	
12	WORKERS COMPENSATION LOSS	1,203,007	1,169,007	1,319,007	1,262,518	1,206,055	
13	OTHER SELF INSURANCE LOSS	322,612	2,316,920	2,316,920	329,041	2,453,593	
14	GROUP SELF INSURANCE	9,861,010	16,410,285	16,410,285	11,123,299	15,629,854	
18	VISITORS IMPROVEMENT	1,815,128	3,620,840	3,620,840	1,192,268	4,138,660	
19	VISITORS PROMOTION	1,700,000	2,880,019	2,880,019	1,715,000	2,875,107	
20	COUNTY RURAL LIBRARY	776,770	798,971	798,971	798,471	806,096	
21	BRIDGE & SPECIAL ROAD	9,469,022	6,282,183	6,282,183	5,794,083	8,563,214	
22	HIGHWAY	13,302,754	14,093,804	14,093,804	13,088,442	16,617,603	
26	VETERANS AID	4,977	10,367	10,367	220	10,147	
27	GRANTS	4,503,484	7,368,025	7,368,025	3,214,523	8,047,011	
28	KENO	634,029	2,961,357	2,961,357	59,250	2,971,055	
30	ECONOMIC DEVELOPMENT	1,993	385,976	385,976	613	408,982	
41	DEBT SERVICE	709,199	-	-	-	-	
51	BUILDING	1,258,177	2,253,990	2,253,990	1,004,618	1,963,582	
52	JAIL SAVINGS FUND	59,284	783,962	783,962	179,934	604,028	
53	LAW ENFORCEMENT EQUIPMENT FUND	-	-	-	-	297,093	
63	MENTAL HEALTH	3,030,419	3,224,049	3,400,000	3,378,153	3,329,859	
64	WEED CONTROL	391,509	459,646	459,646	425,942	419,132	
65	COUNTY/CITY PROPERTY MGMT	3,680,733	4,250,220	4,250,220	3,689,099	3,917,061	
66	PROPERTY MANAGEMENT	1,342,687	802,852	862,852	815,640	841,240	
67	CITY BUILDING MAINTENANCE	379,388	598,571	598,571	306,728	595,342	
	Memorandum Total	<u>161,355,420</u>	<u>184,767,009</u>	<u>185,152,960</u>	<u>158,299,245</u>	<u>191,434,623</u>	

### % Increase in Total Budget



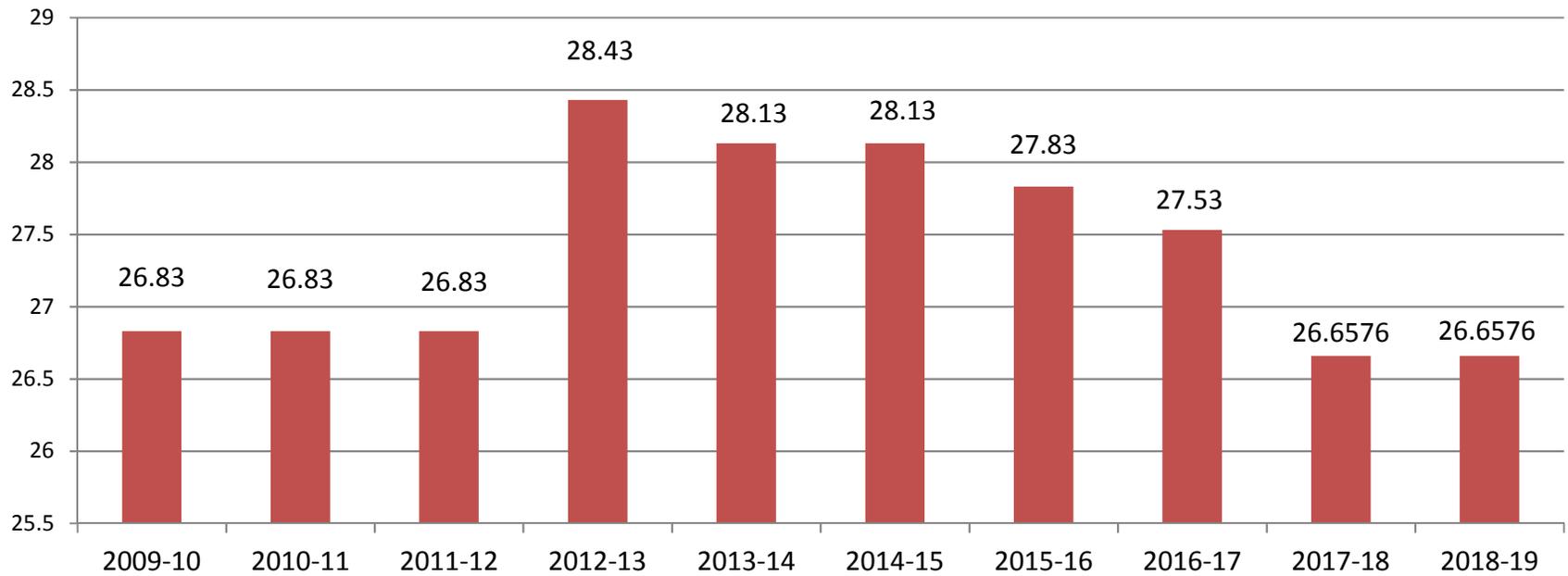
**LANCASTER COUNTY**  
**COMPARISON OF BUDGETED EXPENDITURES**  
**FY19 PROPOSED COMPARED TO FY18 ADOPTED**

	PROPOSED	FINAL	VARIANCE	
	FY19	FY18	AMOUNT	PERCENT
<b>GENERAL FUND -</b>				
BOARD OF COMMISSIONERS	309,991	300,830	9,161	3.05%
COUNTY CLERK	1,245,470	1,193,965	51,505	4.31%
COUNTY TREASURER	3,594,846	3,712,540	(117,694)	-3.17%
ASSESSOR/REGISTER OF DEEDS	4,368,693	4,260,131	108,562	2.55%
ROD TECHNOLOGY	330,843	344,876	(14,033)	-4.07%
ELECTION COMMISSIONER	1,569,533	1,137,220	432,313	38.01%
INFORMATION SERVICES	984,508	889,115	95,393	10.73%
BUDGET & FISCAL	402,309	358,715	43,594	12.15%
GENERAL GOVERNMENT	16,226,591	16,382,690	(156,099)	-0.95%
ADMINISTRATIVE SERVICES	411,052	408,948	2,104	0.51%
BOARD OF EQUALIZATION	313,270	362,260	(48,990)	-13.52%
CLERK OF DISTRICT COURT	1,899,678	1,886,709	12,969	0.69%
COUNTY COURT	1,196,514	1,230,858	(34,344)	-2.79%
JUVENILE COURT	2,031,960	2,019,042	12,918	0.64%
DISTRICT COURT	2,901,202	2,936,174	(34,972)	-1.19%
PUBLIC DEFENDER	4,583,198	4,390,692	192,506	4.38%
JURY COMMISSIONER	410,809	402,811	7,998	1.99%
JUSTICE SYSTEM MISCELLANEOUS	2,478,873	2,220,379	258,494	11.64%
EXTENSION SERVICE	1,017,942	1,054,137	(36,195)	-3.43%
RECORDS & INFORMATION MGMT	674,162	677,178	(3,016)	-0.45%
COUNTY SHERIFF	12,735,281	12,590,032	145,249	1.15%
COUNTY ATTORNEY	8,302,006	8,034,782	267,224	3.33%
CORRECTIONS	24,726,020	23,810,863	915,157	3.84%
JUVENILE PROBATION	328,106	321,400	6,706	2.09%
ADULT PROBATION	567,500	551,600	15,900	2.88%
COMMUNITY CORRECTIONS	3,391,020	3,353,147	37,873	1.13%
YOUTH SERVICES CENTER	5,525,017	5,980,891	(455,874)	-7.62%
EMERGENCY MANAGEMENT	564,297	585,637	(21,340)	-3.64%
COUNTY ENGINEER	4,178,107	4,166,669	11,438	0.27%
MENTAL HEALTH BOARD	148,467	141,242	7,225	5.12%
GENERAL ASSISTANCE	1,884,500	2,238,545	(354,045)	-15.82%
VETERANS ADMINISTRATION	341,879	338,917	2,962	0.87%
GENERAL ASSISTANCE OPERATING	438,047	438,765	(718)	-0.16%
HEALTH & HUMAN SERVICES	5,001,238	4,764,401	236,837	4.97%
HUMAN SERVICES	656,980	609,804	47,176	7.74%
<b>TOTAL GENERAL FUND</b>	<b>115,739,909</b>	<b>114,095,965</b>	<b>1,643,944</b>	<b>1.44%</b>
<b>OTHER FUNDS -</b>				
WORKERS COMPENSATION LOSS	1,206,055	1,319,007	(112,952)	-8.56%
OTHER SELF INSURANCE LOSS	2,453,593	2,316,920	136,673	5.90%
GROUP SELF INSURANCE	15,629,854	16,410,285	(780,431)	-4.76%
VISITORS IMPROVEMENT	4,138,660	3,620,840	517,820	14.30%
VISITORS PROMOTION	2,875,107	2,880,019	(4,912)	-0.17%
COUNTY RURAL LIBRARY	806,096	798,971	7,125	0.89%
BRIDGE & SPECIAL ROAD	8,563,214	6,282,183	2,281,031	36.31%
HIGHWAY	16,617,603	14,093,804	2,523,799	17.91%
VETERANS AID	10,147	10,367	(220)	-2.12%
GRANTS FUND	8,047,011	7,368,025	678,986	9.22%
KENO FUND	2,971,055	2,961,357	9,698	0.33%
ECONOMIC DEVELOPMENT	408,982	385,976	23,006	5.96%
BUILDING FUND	1,963,582	2,253,990	(290,408)	-12.88%
JAIL SAVINGS FUND	604,028	783,962	(179,934)	-22.95%
LAW ENFORCEMENT EQUIPMENT	297,093	-	297,093	
MENTAL HEALTH	3,329,859	3,400,000	(70,141)	-2.06%
WEED CONTROL	419,132	459,646	(40,514)	-8.81%
COUNTY/CITY PROPERTY MGMT	3,917,061	4,250,220	(333,159)	-7.84%
PROPERTY MANAGEMENT	841,240	862,852	(21,612)	-2.50%
CITY BUILDING MAINTENANCE	595,342	598,571	(3,229)	-0.54%
<b>TOTAL OTHER FUNDS</b>	<b>75,694,714</b>	<b>71,056,995</b>	<b>4,637,719</b>	<b>6.53%</b>
<b>GRAND TOTAL</b>	<b>191,434,623</b>	<b>185,152,960</b>	<b>6,281,663</b>	<b>3.39%</b>

LANCASTER COUNTY  
LEVY PROJECTIONS 2018-19

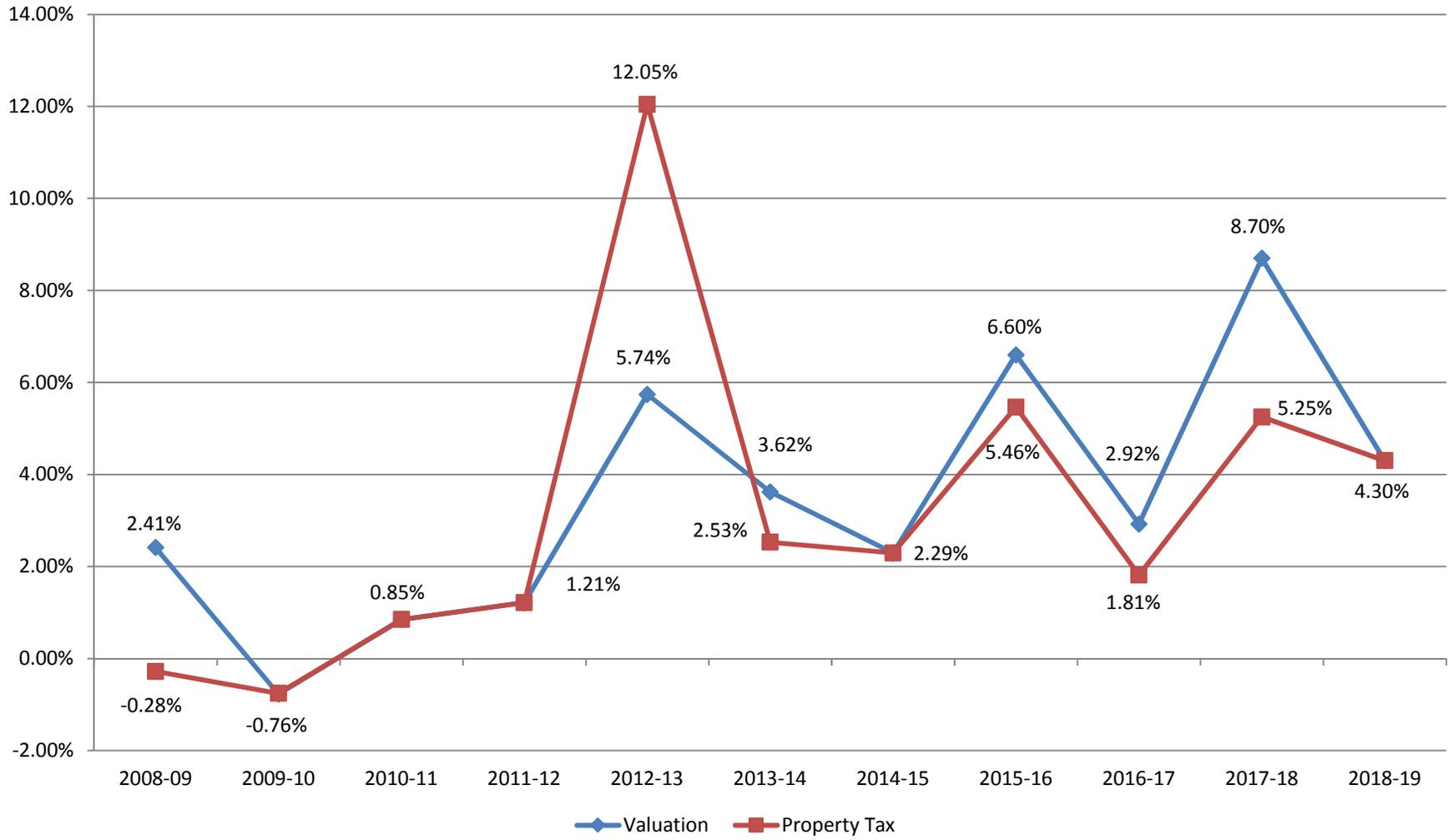
	(Current Year)	
	<u>2017-18</u>	<u>2018-19</u>
Valuation	25,434,293,250	26,527,967,860
		4.30%
Property Tax	67,801,633	70,717,103
		2,915,470
Calculated Levy	0.266576	0.266576
Tax Dollar Breakdown:		
General Fund	67,291,633	70,207,103
Building Fund	510,000	510,000
	67,801,633	70,717,103

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



**ADOPTED BUDGET FY2009-10 THROUGH FY 2017-18  
PROPOSED BUDGET FY2018-19**

### % Increase in Valuation vs Property Tax



**LANCASTER COUNTY**  
**COMPARISON OF PAYROLL COSTS**  
**FY2019 COMPARED TO FY2018**

	FY2019 BUDGET PAYROLL	FY2018 BUDGET PAYROLL	VARIANCE	PERCENTAGE CHANGE
<b>GENERAL FUND</b>				
COUNTY BOARD	309,991	300,830	9,161	3.05%
COUNTY CLERK	919,634	895,092	24,542	2.74%
COUNTY TREASURER	2,888,673	2,914,990	(26,317)	-0.90%
ASSESSOR/DEEDS	4,020,346	3,902,396	117,950	3.02%
ELECTION COMMISSIONER	953,050	746,498	206,552	27.67%
BUDGET & FISCAL	391,601	348,368	43,233	12.41%
ADMINISTRATIVE SERVICES	362,056	362,042	14	0.00%
CLERK OF DIST COURT	1,711,735	1,702,386	9,349	0.55%
JUVENILE COURT	645,506	633,091	12,415	1.96%
DISTRICT COURT	1,278,790	1,270,491	8,299	0.65%
PUBLIC DEFENDER	4,062,288	3,930,087	132,201	3.36%
JURY COMMISSIONER	137,787	132,280	5,507	4.16%
COOPERATIVE EXTENSION	514,838	543,301	(28,463)	-5.24%
RECORDS INFO & MGMT	462,434	463,841	(1,407)	-0.30%
COUNTY SHERIFF	10,511,545	10,509,283	2,262	0.02%
COUNTY ATTORNEY	7,110,071	6,838,403	271,668	3.97%
CORRECTIONS	16,589,360	15,952,038	637,322	4.00%
COMMUNITY CORRECTIONS	2,387,601	2,131,977	255,624	11.99%
JUVENILE DETENTION	3,515,980	4,028,029	(512,049)	-12.71%
EMERGENCY SERVICES	262,565	256,088	6,477	2.53%
COUNTY ENGINEER	3,517,893	3,511,384	6,509	0.19%
MENTAL HEALTH BD	114,117	108,089	6,028	5.58%
VETERANS SERVICE	299,762	296,411	3,351	1.13%
GA OPERATING	389,410	377,458	11,952	3.17%
HUMAN SERVICES	560,806	536,730	24,076	4.49%
TOTAL GENERAL FUND	<u>63,917,839</u>	<u>62,691,583</u>	<u>1,226,256</u>	<u>1.96%</u>
<b>OTHER FUNDS</b>				
SAFETY & TRAINING	152,553	149,890	2,663	1.78%
BRIDGE & SPECIAL RD	2,248,627	2,334,980	(86,353)	-3.70%
HIGHWAY FUND	2,817,613	2,644,495	173,118	6.55%
MENTAL HEALTH	2,709,607	2,625,209	84,398	3.21%
NOXIOUS WEED	284,731	275,595	9,136	3.32%
BLDG & GROUNDS	3,836,795	4,178,805	(342,010)	-8.18%
PROPERTY MANAGEMENT	<u>331,812</u>	<u>316,944</u>	<u>14,868</u>	<u>4.69%</u>
GRAND TOTAL	<u><u>76,299,577</u></u>	<u><u>75,217,501</u></u>	<u><u>1,082,076</u></u>	<u><u>1.44%</u></u>

**LANCASTER COUNTY**  
**COMPARISON OF PAYROLL COSTS**  
**FY2019 COMPARED TO FY2018**

	FY2019 BUDGET PAYROLL	FY2018 BUDGET PAYROLL	VARIANCE	PERCENTAGE CHANGE
<b>BY OBJECT:</b>				
OFFICIAL'S SALARY	2,456,788	2,409,509	47,279	1.96%
DEPUTY'S SALARY	1,881,510	1,921,252	(39,742)	-2.07%
REGULAR SALARIES	48,642,383	47,504,122	1,138,261	2.40%
TEMPORARY SALARIES	966,640	1,031,818	(65,178)	-6.32%
OVERTIME	804,273	718,815	85,458	11.89%
ELECTION BOARD	295,000	140,000	155,000	110.71%
FICA	4,121,825	4,039,566	82,259	2.04%
RETIREMENT CONTRIBUTION	3,876,833	3,906,788	(29,955)	-0.77%
GROUP HEALTH INSURANCE	12,159,591	12,155,220	4,371	0.04%
GROUP DENTAL INSURANCE	484,275	472,772	11,503	2.43%
LONG TERM DISABILITY	165,319	167,585	(2,266)	-1.35%
POST EMPLOYMENT HEALTH	445,140	750,054	(304,914)	-40.65%
TOTAL	<u>76,299,577</u>	<u>75,217,501</u>	<u>1,082,076</u>	<u>1.44%</u>

Lancaster County  
Request for Increase in Personnel (FY2019)

		<u>Requested</u>	<u>Approved</u>	
703	County Engineer			
	Engineering Chief of Staff	71,262	X	January 1
	Engineering Technician II	<u>43,239</u>	X	January 1
	(salaries and benefits) - 6 months	114,501	<u>(already in budget numbers)</u>	
837	Human Services			
	Administrative Services Officer (ASO)	<del>51,936</del>	30,000	UNL intern position
	(Start Date - October 1)			
6776	Community Corrections			
	Field Officer	<del>56,057</del>	37,067	75% of year
652	County Attorney			
	Attorney I	82,451	41,226	January 1
	Legal Secretary II	<del>55,779</del>		
	Investigator (24 hours)	36,160	36,160	
	Sexual Assault Grant Attorney (non grant money)	82,451	82,451	
	Grant Money	<del>(42,863)</del>	<del>(42,863)</del>	
		213,978	116,974	
651	County Sheriff			
	Deputy Sheriff - Patrol	<del>80,684</del>	40,342	January 1
	Account Clerk I	<del>63,319</del>	31,660	January 1
	Temporary Records Systems Supervisor - December	<del>24,015</del>	24,016	Ends December
		<del>168,018</del>	96,018	
625	Public Defender			
	2 - Felony Attorneys @ 96,065	<del>192,130</del>	82,528	1 attorney and paralegal starting January 1, 2019
	Paralegal	<del>68,990</del>	<del>(18,910)</del>	Savings in Legal Services (County and District Courts)
		<del>261,120</del>	63,618	
	Total Request	865,610	<u>458,177</u>	11 positions
	Next Fiscal Year (not including raises)		775,681	

**LANCASTER COUNTY  
COMPARISON OF GENERAL FUND REVENUES**

	Budget 6/30/2019	Actual 6/30/2018	Actual 6/30/2017	Actual 6/30/2016	Actual 6/30/2015
COUNTY BOARD	-	-	-	-	-
COUNTY CLERK	84,900	89,404	94,045	85,940	61,293
COUNTY TREASURER	7,300,100	7,133,299	6,305,665	5,872,358	5,543,501
ASSESSOR	2,200,000	2,137,058	2,228,989	2,076,364	2,014,616
ROD TECHNOLOGY	222,000	202,806	242,246	192,418	210,750
ELECTION COMMISSIONER	466,000	84,361	463,295	159,915	407,373
DATA PROCESSING	10,656	10,656	10,656	10,656	10,656
BUDGET & FISCAL	26,245	28,752	28,101	28,284	25,290
G.F. GENERAL GOVERNMENT	42,500	1,142	2,236	1,633	1,253
CLERK OF DIST COURT	440,000	529,319	574,358	533,271	633,627
COUNTY COURT	42,335	51,343	50,315	40,343	36,738
JUVENILE COURT	-	1,039	-	140	1,329
DISTRICT COURT	227,250	284,623	435,898	268,063	209,488
PUBLIC DEFENDER	451,173	429,690	414,811	413,458	404,938
G.F. JUSTICE SYSTEM	-	-	42,500	-	-
COOPERATIVE EXTENSION	11,500	50,667	166,773	159,968	159,729
RECORDS INFO & MGMT	91,310	95,909	114,026	89,648	82,127
SHERIFF	1,983,535	1,959,080	1,970,962	1,662,780	1,558,751
COUNTY ATTORNEY	1,424,864	1,521,173	1,795,991	1,336,455	1,305,419
CORRECTIONS	692,000	711,090	712,368	660,145	620,194
JUVENILE PROBATION	-	-	-	9,408	50,000
COMMUNITY CORRECTIONS	1,678,159	1,990,969	1,864,734	1,856,644	1,655,406
JUVENILE DETENTION	3,372,112	3,708,336	3,956,970	4,216,337	4,492,809
EMERGENCY SERVICES	342,149	357,706	336,771	323,508	346,260
GENERAL ASSISTANCE	260,000	312,441	570,593	622,409	453,277
HUMAN SERVICES	434,761	412,510	387,312	230,995	222,989
SUBTOTAL	21,803,549	22,124,250	22,769,617	20,851,141	20,507,813
GENERAL RECEIPTS	88,367,850	85,460,528	85,338,364	82,053,561	76,753,309
TOTAL	110,171,399	107,584,778	108,107,981	102,904,703	97,261,122
Property Tax	70,207,103	63,230,106	59,627,960	57,567,234	56,034,045
Motor Vehicle Tax	9,480,000	9,231,868	8,818,282	8,165,324	7,678,508
Inheritance Tax	5,000,000	5,128,780	5,727,677	7,774,298	5,204,908
Transfers	186,064	31,311	550,000	1,000,000	1,000,000
Homestead	-	1,753,479	1,549,915	1,520,490	1,373,785
Property Tax Credit	-	2,897,775	2,748,700	2,847,004	2,135,326
State Aid	-	-	-	-	-
Sale of Building	400,000	-	3,183,755	-	-
Other	3,094,683	3,187,209	3,132,077	3,179,212	3,326,736

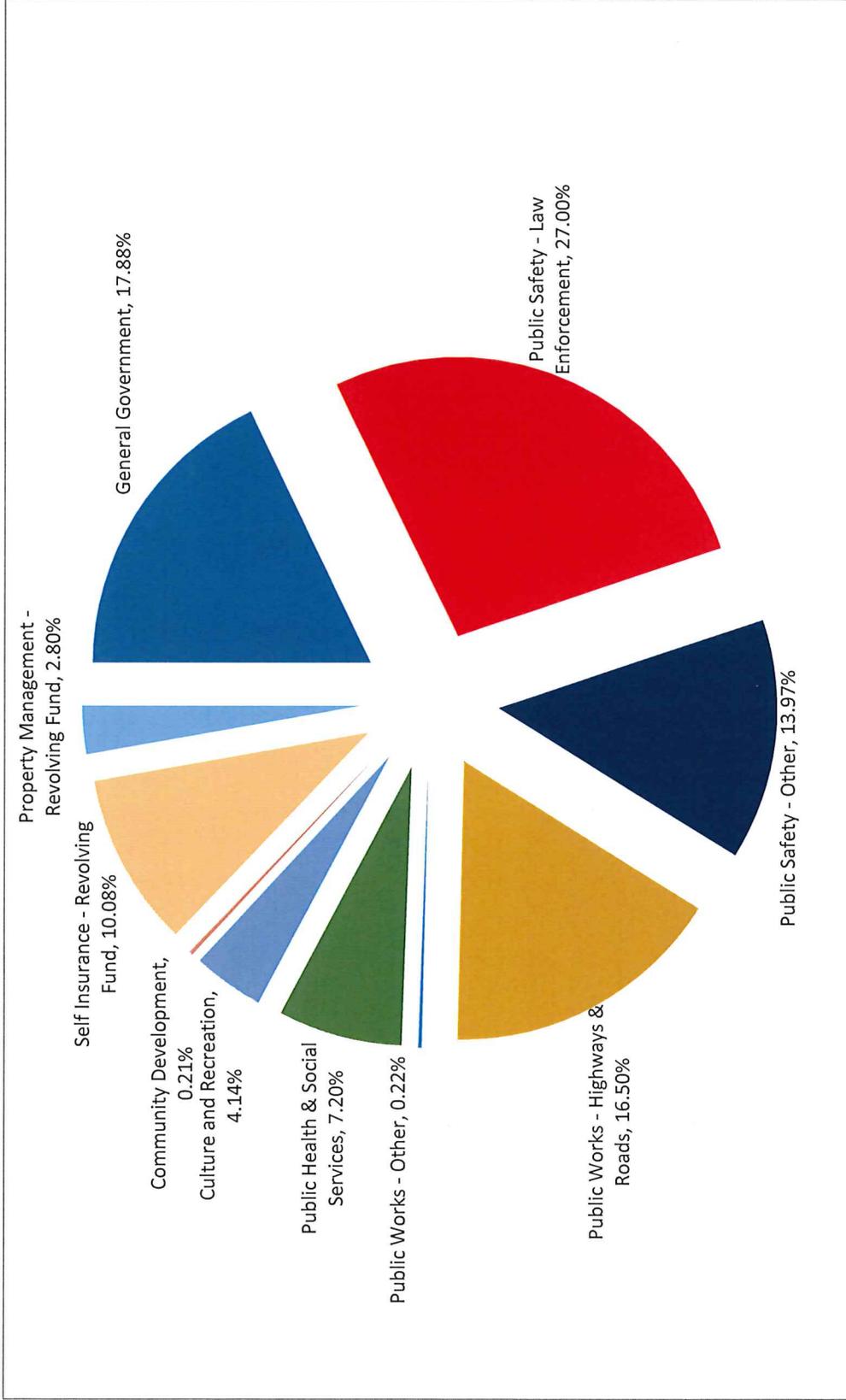
Lancaster County  
Future Projects and Upgrades

Technology -		
OpenGov - budget software	FY19-20	97,405.00
County Treasurer - Tax Sale Certificate Application	FY19-20	10,000.00
County Treasurer - Reconciliation Application	FY19-20	5,000.00
YSC- Security Check System Replacement	FY19-20	20,000.00
Upgrade of JDE (Financial System)	FY20-21	300,000.00
CJIS (Jail, Sheriff, etc.) Jail Savings balance approximately \$600,000	FY20-21	1,500,000.00
Building Projects/Equipment -		
Juvenile Court - Renovation and Remodel of Courtrooms (3)	FY19-20	unknown
County Sheriff - Gun Range - \$200,000 per year	FY19-20	500,000.00
County Sheriff - Body Cameras - \$60,000 per year	FY20-21	200,000.00
District Court - Upgraded cabling, Elmos, TVs and speakers - 8 courtroom	FY19-21	197,960.00
Election Commissioner - voting machines	FY21-22	2,500,000.00
Vehicles -		
3 vehicles - fleet management	FY18-19	75,000.00
Time Clocks / Scheduling software	FY18-19	unknown
		5,405,365.00

Department	Division	Mandated by ...	Service	Basis of Estimate	Total Estimated Costs	Salaries & Benefits	Operating Costs	Contracted Services	Capital Outlay	Additional Staffing	Unresolved Issues	Total w/ Additional Staffing and Unresolveds Issues	Total Estimated Revenue	Non-Mandated	Unfunded Mandates
			<b>Service</b> - A series of Activities that provide direct benefit to, or interaction with the citizens, or inner workings of the county government.	<b>Basis of Estimate</b> - A description explaining the rationale for the skills, experience and number of staff as well as other resources needed to perform the stated Service.		<b>Salaries &amp; Benefits</b> - Total amount needed to perform Service	<b>Operating Costs</b> - Total amount needed to perform Service	<b>Contracted Services</b> - Total amount needed to perform Service	<b>Capital Outlay</b> - Total amount needed to perform Service	Amount needed for additional staffing requested.	Amount needed for enhancements to funding for Services or Functions.		Amount expected to receive by Service	Identify services that are not mandated (N)	Identify unfunded mandates (U), services provided to/for the State that are not adequately funded (AF), and fees that can't be increased to cover costs due to statutory limits (S)
Budget & Fiscal		Nebraska Budget Act, County Budget Act	Prepare, Monitor and Communicate County Budget	Prepare and distribute instructions and information to departments; File proposed county budget with County Clerk by August 1; Facilitate a meeting with the Budget Monitoring Committee; Prepare information for budget hearing and resolutions for the adoption of the budget; File adopted budget with State Auditor's office by September 20; Monitor budget activity throughout the year through reports to the County Board; Facilitate Mid Year Budget Review with County Board. The budget process requires involvement of Budget & Fiscal Officer (55%), Accountant (15%) and Grant Coordinator (5%). Lancaster County's budget accounts for more than \$185 million in expenditures.	\$112,234	\$109,579	\$2,565		\$90			\$112,234			
Budget & Fiscal		23-1608, Uniform Grant Guidance (2 CFR 200), Auditor of Public Accounts Title 41	Prepare County Financial Reports	Prepare all adjusting year end journal entries along with the financial statements and footnotes for the County and Crisis Center audits; Prepare the Schedule of Expenditures of Federal Awards for the annual Single audit; Monitor and reconcile fixed asset information; File semi-annual reports with the Nebraska Department of Economic Development for the Revolving Loan Program; Prepare legislative fiscal notes when needed. The financial reports process requires involvement of Budget & Fiscal Officer (20%), Accountant (30%) and Grant Coordinator (15%).	\$92,410	\$89,837	\$2,393		\$180			\$92,410			
Budget & Fiscal			County Financial System	Lancaster County utilizes JD Edwards (JDE) as the software product for the county financial system. Duties of the Budget & Fiscal Officer (5%) include: act as liaison between the County Board and Information Services concerning the financial system. Duties of the Accountant (17%) include: act as liaison with the vendor; provide training and templates to users to enhance agency access to financial information; make recommendations to users on expanded use and availability of data. The Budget & Fiscal office utilizes Global software and has pushed it out to other departments that are excel users and provide training and support for users.	\$35,225	\$34,254	\$869		\$102			\$35,225			
Budget & Fiscal		R-08-0075 (Creation of JPA), Nebraska Budget Act, 84-304.01, Auditor of Public Accounts Title 41	Prepare Reports for the Correctional Facility Joint Public Agency (JPA)	Responsible for all financial activity of the JPA. Duties for the Budget & Fiscal Officer (5%) include: prepare and file a budget with the State Auditor's office by September 20; coordinate and prepare information for quarterly board meetings; prepare all payment vouchers; prepare and file continuing disclosure documents for the outstanding debt. Duties for the Accountant (5%) include: prepare adjusting year end journal entries along with the financial statements, footnotes and MD&A so annual audit can be filed with State Auditor's office by December 31.	\$15,665	\$15,313	\$322		\$30			\$15,665			
Budget & Fiscal			Prepare Reports for the Public Building Commission (PBC)	Monitor and review financial activity of the PBC. Duties for the Accountant (20%) include: Prepare adjusting year end journal entries along with the financial statements, footnotes and MD&A so annual audit can be filed with State Auditor's office by December 31; provide assistance in budget preparation and monitor budget activity throughout the year; make all bond payments to ensure activity is correctly recorded; provide assistance in accounting matters. PBC reimburses the County Budget & Fiscal office for the Accountant's time.	\$32,203	\$31,568	\$515		\$120			\$32,203	\$17,498		
Budget & Fiscal			Prepare Reports for the Railroad Transportation Safety District (RTSD)	Monitor and review financial activity of the RTSD. Duties for the Accountant (10%) include: Develop financial reports and present at quarterly meetings; develop budget information, 12 year cash flows and formulate CIP's for use by Executive Director; recommend investment cash levels; liaison with external auditor for preparation of financial statements and annual audit; develop and maintain historical financial spreadsheets for website publication; and provide accounting support and recommendations as requested from Executive Director. RTSD reimburses the County Budget & Fiscal office for the Accountant's time.	\$16,069	\$15,784	\$225		\$60			\$16,069	\$8,747		
Budget & Fiscal		Uniform Grant Guidance (2 CFR 200)	Coordinate Financial Activity for Grants	Monitor and review financial activity of the federal and state grants. Duties for the Grant Coordinator (80%) include: work with all Human Services grants and other grants on an as needed basis; prepare financial quarterly reports and maintain records of matching funds; prepare annual reports; work with the contract process, create the contracts and ensure payments are allowable per grant and/or contract; monitor subgrantees.	\$70,842	\$68,266	\$2,576					\$70,842			

Budget & Fiscal		SEC Rule 15c2-12	Bond Issuances and Continuing Disclosure Requirements	Lancaster County has no debt but is involved when other political subdivisions issue debt. Duties for the Budget & Fiscal Officer (10%) include: Discuss budget information, audit information and overall economic conditions in regard to Lancaster County with bond rating agencies; prepare and file all required continuing disclosure reports for the County, Correctional Facility JPA and Fairgrounds JPA; prepare information and forward to the City of Lincoln for the PBC filing requirement.	\$15,165	\$14,843	\$322				\$15,165			
Budget & Fiscal		Uniform Grant Guidance (2 CFR 200)	Coordinate the Preparation of the Cost Allocation Plan	Coordinate the preparation of the cost allocation plan which also includes the calculation of indirect cost rates. This process requires involvement of the Budget & Fiscal Officer (5%).	\$7,583	\$7,422	\$161				\$7,583			
Budget & Fiscal		C-11-0184	Prepare Financial Statement for Abbott Motocross	Prepare a Statement of Revenues and Expenditures for the Abbott Motocross at the end of each calendar year. The report must be filed with the Lower Platte South NRD, Abbott Motocross and the Lancaster County Board of Commissioners on or before April 30 as per the cooperative agreement. This process requires involvement of the Accountant (3%).	\$4,913	\$4,735	\$160		\$18		\$4,913			
TOTALS BY DEPARTMENT					\$402,309	\$391,601	\$10,108	\$0	\$600	\$0	\$402,309	\$26,245		

# LANCASTER COUNTY BUDGETED DISBURSEMENTS BY FUNCTION (2018-19)



Breakdown of Function -

**General Government**

County Board  
County Clerk  
County Treasurer  
County Assessor/ROD  
Election Commissioner  
Information Services  
Budget & Fiscal  
Administrative Services  
Extension  
Records Management  
Transfers to Other Funds  
Joint Departments (Planning, Human Resources, Purchasing)

**Public Safety - Law Enforcement**

County Sheriff  
Corrections  
Youth Services Center  
Community Corrections

**Public Safety - Other**

Clerk of the District Court  
County Court  
Juvenile Court  
District Court  
Public Defender  
Jury Commissioner  
County Attorney  
Juvenile Probation  
Adult Probation  
Emergency Management  
Juvenile Justice Prevention Funds  
Legal Services

**Public Works - Highways & Roads**

County Engineer  
Bridge & Special Road Fund  
Highway Fund

**Public Works - Other**

Weed Control

**Public Health & Social Services**

General Assistance  
Veterans Service  
Human Services  
Crisis Center  
Joint Departments (Health Department and Aging)  
JBC Contracts  
Region V match

**Culture and Recreation**

Visitors Improvement  
Visitors Promotion  
Rural Library

**Community Development**

Economic Development Fund

**Self Insurance Funds**

**Property Management Funds**

**MINUTES  
BUDGET MONITORING COMMITTEE  
COUNTY-CITY BUILDING - ROOM 113  
THURSDAY, AUGUST 9, 2018  
1:30 P.M.**

**PRESENT:** Dennis Meyer, County Budget and Fiscal Officer; Deb Schorr, County Commissioner; Pam Dingman, County Engineer; Terry Wagner, County Sheriff; Lisa Lee, Community Representative; Dustin Antonello, Lincoln Independent Business Association (LIBA); Tim Kalkowski, First State Bank; and Leslie Brestel, County Clerk's Office.

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

**1 REVIEW AND DISCUSS THE PROPOSED 2018-19 LANCASTER COUNTY BUDGET.**

Dennis Meyer, County Budget and Fiscal Officer, distributed and discussed a printout of Lancaster County budgeted disbursements by function 2018-19 (Exhibit A).

Meyer reviewed the agenda packet.

Schorr exited the meeting at 1:40 p.m. and returned at 1:41 p.m.

In response to a question from Dustin Antonello, Meyer said the difference in adopted funds and actual obligations is set aside in fund balances.

Pam Dingman, County Engineer, stated her budget line looks as if it increased for the next fiscal year, however, it includes engineering sinking funds for special projects.

Meyer highlighted the following General Fund fluctuations:

- Election Commissioner's budget
- Youth Services Center
- General Assistance

Meyer reported the fund balance as of June 30, 2018 was \$2,300,000 lower than the previous fiscal year due to the building of a new emergency operations center, the delayed sale of Trabert Hall, a transfer of funds into the Mental Health Crisis Center, and worker's compensation claims.

Meyer said a 4.3% valuation increase is expected, which will generate an additional \$2,915,470 in Property tax for the County.

Meyer reviewed personnel expenses.

Meyer, Dingman and Wagner discussed staffing requests.

When asked how additional personnel costs will be offset next fiscal year, Meyer answered a residential revaluation will be completed for the 2019 tax year.

Meyer reviewed General Fund revenues, future projects and upgrades, and service-based budgets.

Meyer, Dingman, Schorr and Wagner also discussed county fees as established by State Statutes.

There being no further business, the meeting was adjourned at 3:23 p.m.

Submitted by Leslie Brestel, Lancaster County Clerk's Office