

MEETING NOTICE

LANCASTER COUNTY BUDGET MONITORING COMMITTEE

TUESDAY, JULY 31, 2012

COUNTY-CITY BUILDING, ROOM 303

555 SOUTH 10th Street

1:00 P.M.

AGENDA

1. Review and Discuss the Proposed 2012-13 Lancaster County Budget

LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL	FY12 BUDGET		ACTUAL	FY13 BUDGET	
		OBLIGATIONS	PROPOSED	ADOPTED	OBLIGATIONS	PROPOSED	ADOPTED
		<u>FY11</u>	<u>PROPOSED</u>	<u>ADOPTED</u>	<u>FY12</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
11	GENERAL	82,317,482	86,124,871	86,124,871	83,553,657	91,410,114	
12	WORKERS COMPENSATION LOSS	604,971	1,353,187	1,353,187	858,515	1,060,600	
13	OTHER SELF INSURANCE LOSS	334,603	594,019	594,019	418,123	829,543	
14	GROUP SELF INSURANCE	10,465,339	13,891,611	13,891,611	10,252,042	14,302,137	
18	VISITORS IMPROVEMENT	556,577	4,152,546	4,152,546	617,688	4,675,000	
19	VISITORS PROMOTION	1,008,019	1,681,879	1,681,879	1,058,420	1,763,601	
20	COUNTY RURAL LIBRARY	623,159	659,902	659,902	658,951	684,648	
21	BRIDGE & SPECIAL ROAD	12,285,980	8,847,694	8,847,694	6,517,972	9,469,139	
22	HIGHWAY	5,592,977	6,750,559	6,750,559	6,175,154	7,208,516	
26	VETERANS AID	8,043	13,871	13,871	6,159	12,562	
27	GRANTS	3,120,552	3,998,084	3,998,084	3,224,695	3,386,778	
28	KENO	1,127,870	2,466,369	2,466,369	1,730,898	1,610,132	
30	ECONOMIC DEVELOPMENT	42,143	503,210	503,210	151,344	406,849	
41	DEBT SERVICE	773,984	3,011,946	3,011,946	771,786	2,835,374	
51	BUILDING	177,442	445,553	445,553	162,538	524,665	
52	JAIL SAVINGS FUND	-	2,017,637	2,017,637	120,208	1,901,087	
61	LANCASTER MANOR	2,772,841	2,364,280	2,364,280	222,066	2,171,343	
63	MENTAL HEALTH	10,149,488	9,720,234	9,720,234	9,407,782	9,502,309	
64	WEED CONTROL	360,278	341,739	341,739	341,443	379,938	
65	COUNTY/CITY PROPERTY MGMT	3,033,969	3,285,379	3,285,379	3,088,299	3,247,205	
66	PROPERTY MANAGEMENT	1,354,297	1,384,259	1,384,259	1,344,975	1,431,991	
67	CITY BUILDING MAINTENANCE	285,295	695,517	695,517	289,824	710,646	
	Memorandum Total	<u>136,995,310</u>	<u>154,304,346</u>	<u>154,304,346</u>	<u>130,972,537</u>	<u>159,524,177</u>	

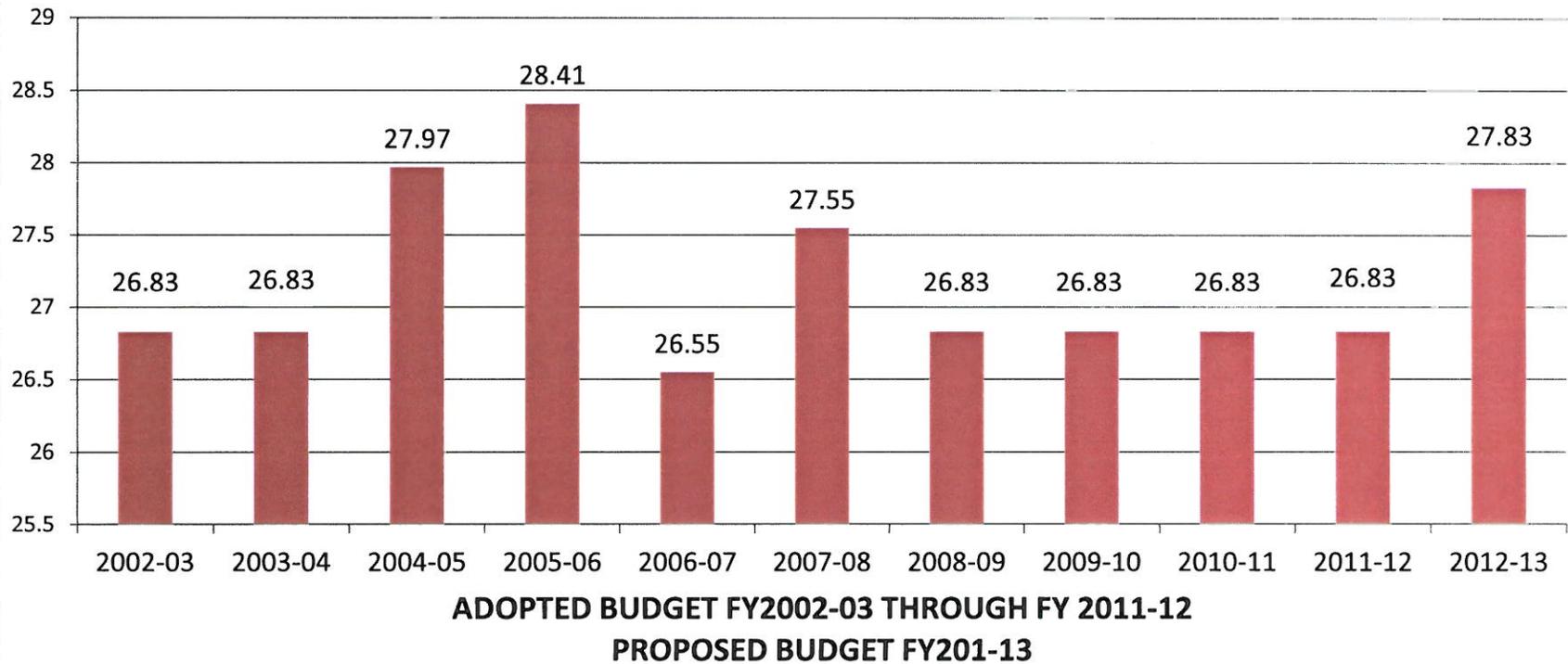
LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY 13 PROPOSED COMPARED TO FY 12 ADOPTED

	PROPOSED FY13	FINAL FY12	DIFFERENCE	
			AMOUNT	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	270,797	266,848	3,949	1.48%
COUNTY CLERK	895,442	911,259	(15,817)	-1.74%
COUNTY TREASURER	3,410,200	3,339,650	70,550	2.11%
ASSESSOR	3,886,680	3,879,681	6,999	0.18%
ROD TECHNOLOGY	125,000	-	125,000	
ELECTION COMMISSIONER	1,370,693	965,184	405,509	42.01%
DATA PROCESSING	1,230,829	705,753	525,076	74.40%
BUDGET & FISCAL	199,605	197,380	2,225	1.13%
ADMINISTRATIVE SERVICES	374,414	370,841	3,573	0.96%
G.I.S.	546,844	533,657	13,187	2.47%
BOARD OF EQUALIZATION	500,000	291,000	209,000	71.82%
CLERK OF DIST COURT	1,579,711	1,628,933	(49,222)	-3.02%
COUNTY COURT	869,424	852,435	16,989	1.99%
JUVENILE COURT	1,764,125	2,116,779	(352,654)	-16.66%
DISTRICT COURT	2,484,369	2,447,395	36,974	1.51%
PUBLIC DEFENDER	3,397,177	3,323,666	73,511	2.21%
JURY COMMISSIONER	147,694	130,861	16,833	12.86%
COOPERATIVE EXTENSION	1,013,750	1,038,158	(24,408)	-2.35%
RECORDS INFO & MGMT	562,164	551,956	10,208	1.85%
SHERIFF	9,965,531	9,565,153	400,378	4.19%
COUNTY ATTORNEY	6,508,653	6,634,552	(125,899)	-1.90%
CORRECTIONS	18,473,747	15,794,870	2,678,877	16.96%
JUVENILE PROBATION	284,016	292,795	(8,779)	-3.00%
ADULT PROBATION	401,119	407,152	(6,033)	-1.48%
COMMUNITY CORRECTIONS	1,857,525	1,826,091	31,434	1.72%
JUVENILE DETENTION	5,675,395	5,673,499	1,896	0.03%
EMERGENCY SERVICES	487,582	427,776	59,806	13.98%
COUNTY ENGINEER	3,311,062	3,263,693	47,369	1.45%
MENTAL HEALTH BD	149,170	153,784	(4,614)	-3.00%
GENERAL ASSISTANCE	2,647,315	2,677,830	(30,515)	-1.14%
VETERANS SERVICE	727,971	723,049	4,922	0.68%
HUMAN SERVICES	253,918	278,152	(24,234)	-8.71%
TOTAL G.F. OPERATING	75,371,922	71,269,832	4,102,090	5.76%

LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY 13 PROPOSED COMPARED TO FY 12 ADOPTED

	PROPOSED FY13	FINAL FY12	DIFFERENCE	
			AMOUNT	PERCENT
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	9,469,139	8,847,694	621,445	7.02%
HIGHWAY FUND	7,208,516	6,750,559	457,957	18.90%
LANCASTER MANOR	2,171,343	2,364,280	(192,937)	-1.99%
MENTAL HEALTH	9,502,309	9,720,234	(217,925)	-4.32%
NOXIOUS WEED	379,938	341,739	38,199	24.22%
CO/CITY PROPERTY MGMT	3,247,205	3,285,379	(38,174)	-2.69%
COUNTY PROPERTY MGMT	1,431,991	1,384,259	47,732	6.85%
TOTAL OTHER FUNDS OPERATING	33,410,441	32,694,144	716,297	3.08%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	9,920,209	8,922,513	997,696	11.18%
G.F. JUSTICE SYSTEM	2,432,352	2,232,696	199,656	8.94%
G.F. HHS	3,685,631	3,699,830	(14,199)	-0.38%
WORKERS COMPENSATION	1,060,600	1,353,187	(292,587)	-21.62%
OTHER SELF INSURANCE	829,543	594,019	235,524	39.65%
EMPLOYEES' INSURANCE	14,302,137	13,891,611	410,526	2.96%
VISITORS IMPROVEMENT	4,675,000	4,152,546	522,454	12.58%
VISITORS PROMOTION	1,763,601	1,681,879	81,722	4.86%
RURAL LIBRARY	684,648	659,902	24,746	3.75%
VETERANS AID	12,562	13,871	(1,309)	-9.44%
GRANTS FUND	3,386,778	3,998,084	(611,306)	-15.29%
KENO FUND	1,610,132	2,466,369	(856,237)	-34.72%
ECONOMIC DEVELOPMENT	406,849	503,210	(96,361)	-19.15%
DEBT SERVICE	2,835,374	3,011,946	(176,572)	-5.86%
BUILDING FUND	524,665	445,553	79,112	17.76%
JAIL SAVINGS FUND	1,901,087	2,017,637	(116,550)	-5.78%
CITY BUILDING MAINTENANCE	710,646	695,517	15,129	2.18%
TOTAL NON-OPERATING	50,741,814	50,340,370	401,444	1.87%
GRAND TOTAL	159,524,177	154,304,346	5,219,831	3.38%

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

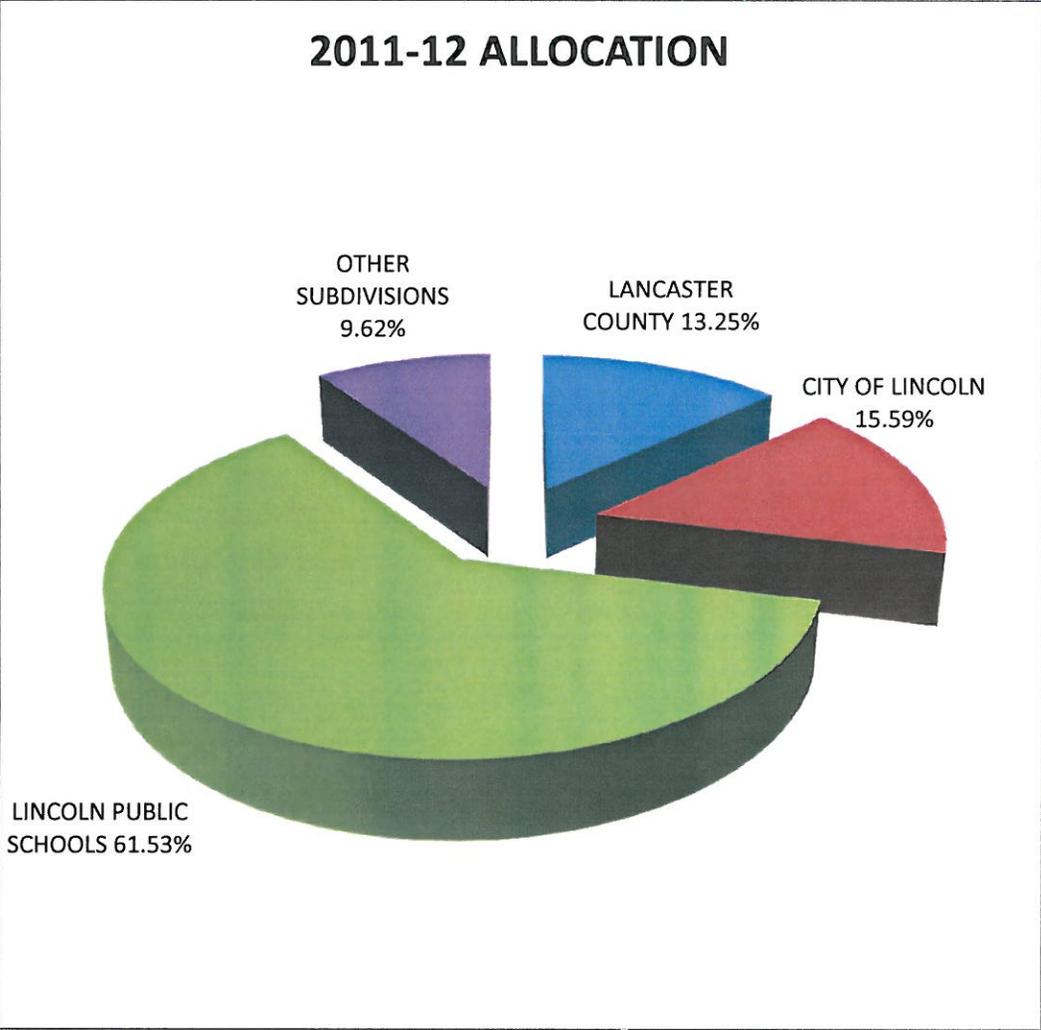


LANCASTER COUNTY
2011-2012 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.025212 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.268300	LANCASTER COUNTY	13.25%
0.315800	CITY OF LINCOLN	15.59%
1.246207	LINCOLN PUBLIC SCHOOLS	61.53%
0.194905	OTHER SUBDIVISIONS	9.62%

OTHER SUBDIVISIONS

0.001581	Agricultural Society
0.003731	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.039848	Lower Platte South NRD
0.017000	Public Building Commission
0.026000	Railroad Transportation Safety District
0.062700	Southeast Community College
0.029045	Lancaster County Correctional Facility JPA



Lancaster County
2012-2013 CALCULATED LEVIES

	<u>FY12 Actual</u>		<u>FY13 Calculation</u>	<u>Change Amount</u>	<u>Percent</u>
County Valuation	19,027,837,576		19,788,951,079	761,113,503	4.00%
General Fund	48,048,376	0.252516	52,701,802	0.266319	
CMHC	2,275,444	0.011959	1,642,961	0.008302	
Debt Service	523,887	0.002753	523,887	0.002647	
Building Fund	204,000	0.001072	204,000	0.001031	
Total Dollars/Levy	<u>51,051,707</u>	<u>0.268300</u>	<u>55,072,650</u>	<u>0.278300</u>	
County Levy	51,051,707	0.268300	55,072,650	0.278300	

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL EXPENSE			ACTUAL EXPENSE		
	FY11	FY12 BUDGET ADOPTED	MODIFIED	FY12	FY13 BUDGET PROPOSED	ADOPTED
601	BOARD OF COMMISSIONERS	266,574	262,048	266,848	266,222	270,797
602	COUNTY CLERK	901,489	896,259	911,259	907,233	895,442
603	COUNTY TREASURER	3,289,277	3,329,650	3,339,650	3,324,603	3,410,200
605	ASSESSOR/REGISTER OF DEEDS	3,850,340	3,859,986	3,879,681	3,839,122	3,886,680
606	ROD TECHNOLOGY	-	-	-	-	125,000
607	ELECTION COMMISSIONER	1,240,702	950,184	965,184	959,508	1,370,693
610	INFORMATION SERVICES	672,994	705,753	705,753	660,096	1,230,829
611	BUDGET & FISCAL	194,663	194,480	197,380	196,560	199,605
612	GENERAL GOVERNMENT	7,566,311	9,702,399	8,922,513	7,771,243	9,920,209
613	ADMINISTRATIVE SERVICES	376,905	365,341	370,841	368,917	374,414
615	GEOGRAPHIC INFO SYSTEM	483,306	526,097	533,657	520,835	546,844
618	BOARD OF EQUALIZATION	170,728	291,000	291,000	174,579	500,000
621	CLERK OF DISTRICT COURT	1,648,186	1,628,933	1,628,933	1,580,663	1,579,711
622	COUNTY COURT	794,432	833,335	852,435	794,015	869,424
623	JUVENILE COURT	2,211,671	1,921,779	2,116,779	2,116,390	1,764,125
624	DISTRICT COURT	2,340,229	2,272,395	2,447,395	2,400,961	2,484,369
625	PUBLIC DEFENDER	3,308,457	3,302,554	3,323,666	3,309,678	3,397,177
627	JURY COMMISSIONER	129,048	130,861	130,861	128,913	147,694
628	JUSTICE SYSTEM MISCELLANEOUS	1,531,748	2,232,696	2,232,696	1,830,020	2,432,352
645	EXTENSION SERVICE	1,006,757	1,038,158	1,038,158	991,181	1,013,750
648	RECORDS & INFORMATION MGMT	535,604	548,846	551,956	539,307	562,164
651	COUNTY SHERIFF	9,523,490	9,463,653	9,565,153	9,531,560	9,965,531
652	COUNTY ATTORNEY	6,612,252	6,634,552	6,634,552	6,513,928	6,508,653
671	CORRECTIONS	14,403,639	15,794,870	15,794,870	15,738,449	18,473,747
673	JUVENILE PROBATION	321,135	292,795	292,795	279,758	284,016
674	ADULT PROBATION	407,956	407,152	407,152	390,566	401,119
676	COMMUNITY CORRECTIONS	1,481,417	1,798,451	1,826,091	1,801,056	1,857,525
678	YOUTH SERVICES CENTER	5,468,810	5,673,499	5,673,499	5,537,993	5,675,395
693	EMERGENCY MANAGEMENT	388,763	427,776	427,776	405,769	487,582
703	COUNTY ENGINEER	3,196,472	3,263,693	3,263,693	3,224,970	3,311,062
751	MENTAL HEALTH BOARD	122,744	153,784	153,784	99,103	149,170
801	GENERAL ASSISTANCE	2,464,783	2,527,830	2,677,830	2,676,983	2,647,315
803	VETERANS & GA ADMINISTRATION	738,487	718,049	723,049	720,638	727,971
805	HEALTH & HUMAN SERVICES	4,390,615	3,699,830	3,699,830	3,679,415	3,685,631
837	HUMAN SERVICES	277,499	276,183	278,152	273,423	253,918
		<u>82,317,482</u>	<u>86,124,871</u>	<u>86,124,871</u>	<u>83,553,657</u>	<u>91,410,114</u>

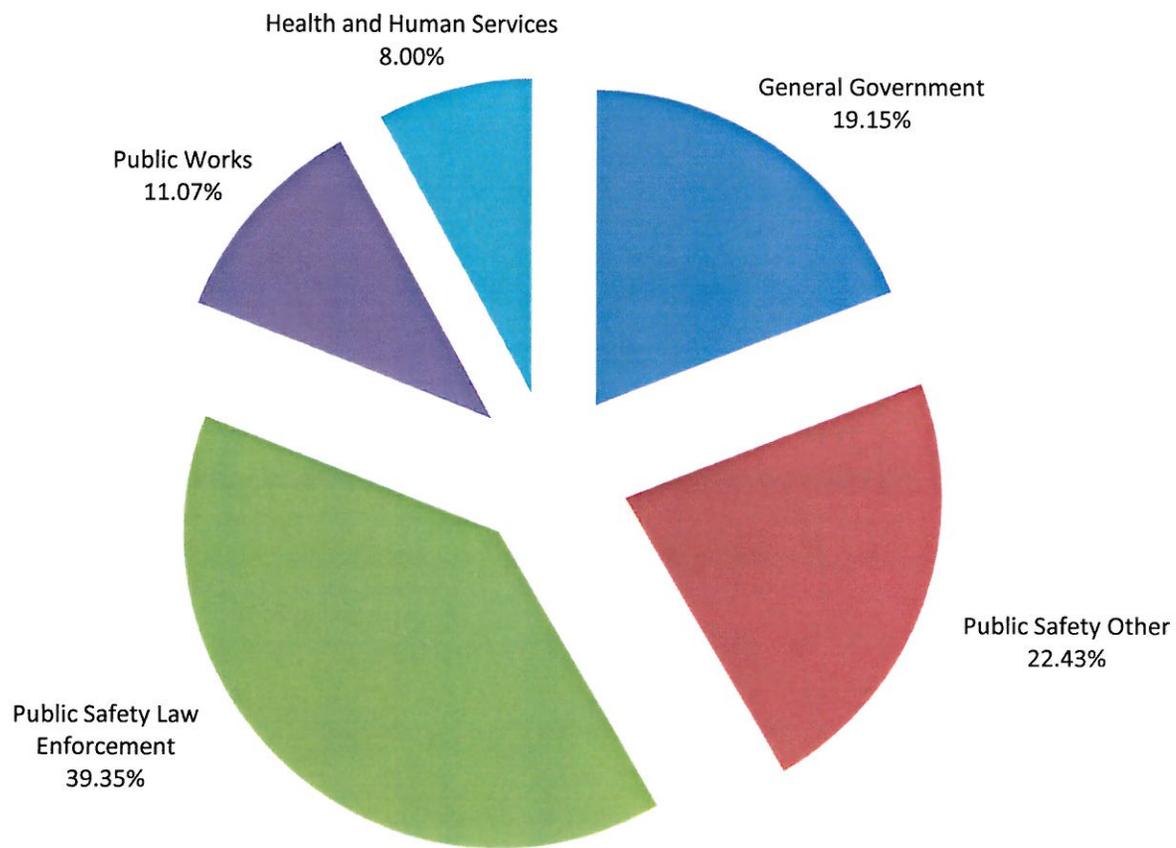
GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY13 BUDGET	
	REVENUE <u>FY11</u>	<u>FY12</u>	REVENUE <u>FY12</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
601 BOARD OF COMMISSIONERS	-	-	746	-	
602 COUNTY CLERK	63,611	56,000	61,510	63,000	
603 COUNTY TREASURER	5,255,680	5,350,000	5,283,187	5,303,000	
605 ASSESSOR/REGISTER OF DEEDS	1,595,586	1,900,000	1,792,693	1,900,000	
606 ROD TECHNOLOGY	-	-	-	125,000	
607 ELECTION COMMISSIONER	395,545	85,500	20,188	360,000	
610 INFORMATION SERVICES	10,656	10,656	10,656	10,656	
612 GENERAL GOVERNMENT	1,492	-	3,182	-	
613 ADMINISTRATIVE SERVICES	15,058	-	-	-	
615 GEOGRAPHIC INFO SYSTEM	5	-	90	-	
621 CLERK OF DISTRICT COURT	414,645	390,000	408,319	390,000	
622 COUNTY COURT	49,369	45,625	44,912	43,650	
623 JUVENILE COURT	-	1,000	-	-	
624 DISTRICT COURT	181,293	201,500	172,024	212,500	
625 PUBLIC DEFENDER	195,898	205,671	205,688	336,000	
628 JUSTICE SYSTEM MISCELLANEOUS	36,500	35,000	35,800	35,000	
645 EXTENSION SERVICE	181,332	162,976	166,672	147,660	
648 RECORDS & INFORMATION MGMT	85,450	102,140	86,082	102,910	
651 COUNTY SHERIFF	1,559,813	1,544,395	1,476,100	1,432,862	
652 COUNTY ATTORNEY	1,822,301	1,265,759	1,308,995	1,347,851	
671 CORRECTIONS	1,131,074	430,200	465,215	436,000	
673 JUVENILE PROBATION	-	-	390	-	
674 ADULT PROBATION	288	-	124	-	
676 COMMUNITY CORRECTIONS	554,090	654,535	713,758	658,643	
678 YOUTH SERVICES CENTER	3,753,976	3,088,079	3,828,134	3,482,833	
693 EMERGENCY MANAGEMENT	197,714	236,388	236,587	306,547	
801 GENERAL ASSISTANCE	455,489	600,000	604,829	720,000	
837 HUMAN SERVICES	137,097	138,091	138,461	126,959	
999 GENERAL RECEIPTS	64,257,226	62,397,237	67,038,600	67,593,689	
	<u>82,351,188</u>	<u>78,900,752</u>	<u>84,102,942</u>	<u>85,134,760</u>	

LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY 13 PROPOSED COMPARED TO FY 12 ADOPTED

	Proposed FY13	Adopted FY12	DIFFERENCE		FY12 Additional Appropriations
			Amount	PERCENT	
GENERAL FUND:					
COUNTY BOARD	270,797	262,048	8,749	3.34%	4,800
COUNTY CLERK	895,442	896,259	(817)	-0.09%	15,000
COUNTY TREASURER	3,410,200	3,329,650	80,550	2.42%	10,000
ASSESSOR	3,886,680	3,859,986	26,694	0.69%	19,695
ROD TECHNOLOGY	125,000	-	125,000		
ELECTION COMMISSIONER	1,370,693	950,184	420,509	44.26%	15,000
DATA PROCESSING	1,230,829	705,753	525,076	74.40%	
BUDGET & FISCAL	199,605	194,480	5,125	2.64%	2,900
G.F. GENERAL GOVERNMENT	9,920,209	9,702,399	217,810	2.24%	(779,886)
ADMINISTRATIVE SERVICES	374,414	365,341	9,073	2.48%	5,500
G.I.S.	546,844	526,097	20,747	3.94%	7,560
BOARD OF EQUALIZATION	500,000	291,000	209,000	71.82%	
CLERK OF DIST COURT	1,579,711	1,628,933	(49,222)	-3.02%	
COUNTY COURT	869,424	833,335	36,089	4.33%	19,100
JUVENILE COURT	1,764,125	1,921,779	(157,654)	-8.20%	195,000
DISTRICT COURT	2,484,369	2,272,395	211,974	9.33%	175,000
PUBLIC DEFENDER	3,397,177	3,302,554	94,623	2.87%	21,112
JURY COMMISSIONER	147,694	130,861	16,833	12.86%	
G.F. JUSTICE SYSTEM	2,432,352	2,232,696	199,656	8.94%	
COOPERATIVE EXTENSION	1,013,750	1,038,158	(24,408)	-2.35%	
RECORDS INFO & MGMT	562,164	548,846	13,318	2.43%	3,110
SHERIFF	9,965,531	9,463,653	501,878	5.30%	101,500
COUNTY ATTORNEY	6,508,653	6,634,552	(125,899)	-1.90%	
CORRECTIONS	18,473,747	15,794,870	2,678,877	16.96%	
JUVENILE PROBATION	284,016	292,795	(8,779)	-3.00%	
ADULT PROBATION	401,119	407,152	(6,033)	-1.48%	
COMMUNITY CORRECTIONS	1,857,525	1,798,451	59,074	3.28%	27,640
JUVENILE DETENTION	5,675,395	5,673,499	1,896	0.03%	
EMERGENCY SERVICES	487,582	427,776	59,806	13.98%	
COUNTY ENGINEER	3,311,062	3,263,693	47,369	1.45%	
MENTAL HEALTH BD	149,170	153,784	(4,614)	-3.00%	
GENERAL ASSISTANCE	2,647,315	2,527,830	119,485	4.73%	150,000
VETERANS SERVICE	727,971	718,049	9,922	1.38%	5,000
G.F. HHS	3,685,631	3,699,830	(14,199)	-0.38%	
HUMAN SERVICES	253,918	276,183	(22,265)	-8.06%	1,969
TOTAL GENERAL FUND	91,410,114	86,124,871	5,285,243	6.14%	-

2012-13 PROPOSED GENERAL FUND



COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND		TREASURER'S					NET FUND
		BALANCE 7/1/2012	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	BALANCE 7/1/2012
11	GENERAL	13,883,313	269,029	774,054	1,014,909	398,025	11,965,354
12	WORKERS COMPENSATION LOSS	512,563		12,701	2,832		497,030
13	OTHER SELF INSURANCE LOSS	177,202					177,202
14	GROUP SELF INSURANCE	4,020,623		3,486			4,017,137
18	VISITORS IMPROVEMENT	3,375,000	200,000				3,575,000
19	VISITORS PROMOTION	463,601	200,000				663,601
20	COUNTY RURAL LIBRARY	8,058	1,919				9,977
21	BRIDGE & SPECIAL ROAD	5,416,795		61,264	45,735	2,309,778	3,000,018
22	HIGHWAY	1,335,837	629,461	109,618	53,808	319,606	1,482,266
26	VETERANS AID	10,973					10,973
27	GRANTS	825,356		7,508		5,565	812,283
28	KENO	860,132					860,132
30	ECONOMIC DEVELOPMENT	357,210		4,161			353,049
41	DEBT SERVICE	2,350,463	2,146				2,352,609
51	BUILDING	342,360	813	1,950		23,058	318,165
52	JAIL SAVINGS	1,891,087					1,891,087
61	LANCASTER MANOR	2,158,395		2,052			2,156,343
63	MENTAL HEALTH	415,317	535,837	43,999	136,312		770,843
64	WEED CONTROL	89,971		495	6,480		82,996
65	COUNTY/CITY PROPERTY MGMT	188,768	74,551	127,882	69,854		65,583
66	PROPERTY MANAGEMENT	143,964		27,316	12,939		103,709
67	CITY BUILDING MAINTENANCE	333,859	75,875	2,588			407,146
		<u>39,160,847</u>	<u>1,989,631</u>	<u>1,179,074</u>	<u>1,342,869</u>	<u>3,056,032</u>	<u>35,572,503</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

GENERAL FUND	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>	<u>FY09</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	(1) - 5 positions have been eliminated since FY11
COUNTY TREASURER (1)	40.00	42.50	45.00	45.00	45.00	(2) - 2 positions will not be filled this fiscal year, 2 have been eliminated
ASSESSOR/DEEDS (2)	43.00	43.00	47.00	47.00	47.00	(3) - increase due to number of elections in FY13
ELECTION COMMISSIONER (3)	12.80	10.30	13.30	10.30	13.22	(4) - 2.5 positions will not be filled this fiscal year
BUDGET & FISCAL	2.00	2.00	2.00	2.00	2.00	(5) - Eliminated 3 positions
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	4.00	4.00	(6) - Will hire an additional 39 positions throughout the fiscal year to open the new jail
G.I.S.	5.00	5.00	5.00	5.00	5.00	
CLERK OF DIST COURT (4)	22.50	23.50	25.00	25.00	25.00	(7) - 5.75 additional positions - transfer of 3 and 2.75 funded with grants since FY11
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	
DISTRICT COURT	13.75	13.50	12.75	12.75	12.75	(8) - Deputy position was added in FY12
PUBLIC DEFENDER	33.45	33.45	33.45	33.45	33.50	(9) - 1 position will become a .5 FTE
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.50	(10) - 1 position was eliminated
COOPERATIVE EXTENSION	8.05	8.05	8.15	8.15	8.15	(11) - 2 positions were eliminated
RECORDS INFO & MGMT	6.10	6.10	6.00	6.00	6.00	
COUNTY SHERIFF	98.00	98.20	98.90	98.70	97.50	
COUNTY ATTORNEY (5)	67.50	70.50	70.50	69.50	69.50	
CORRECTIONS (6)	164.80	164.00	162.90	155.00	150.80	
ADULT PROBATION	-	-	-	-	0.50	
COMMUNITY CORRECTIONS (7)	23.50	23.70	17.95	17.50	18.00	
YOUTH SERVICES CENTER	56.19	56.19	59.11	62.96	64.00	
EMERGENCY SERVICES (8)	3.00	3.00	2.00	2.00	2.00	
COUNTY ENGINEER	35.00	35.00	35.00	35.00	35.00	
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	
VETERANS SERVICE/GENERAL ASSISTANCE	10.00	10.00	12.00	12.00	11.00	
HUMAN SERVICES (9)	2.50	3.00	3.00	3.00	3.00	
TOTAL GENERAL FUND	675.39	679.24	687.26	679.56	677.92	
OTHER FUNDS						
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	
BRIDGE & SPECIAL ROAD (10)	32.00	33.00	33.00	33.00	33.00	
HIGHWAY (11)	39.00	41.00	41.00	41.00	41.00	
LANCASTER MANOR	-	-	-	320.06	305.00	
MENTAL HEALTH	102.25	102.05	112.00	118.25	117.25	
WEED CONTROL	4.40	4.44	4.44	4.50	4.50	
PROPERTY MANAGEMENT	8.50	8.50	8.50	9.50	9.50	
TOTAL	863.04	869.73	887.70	1,207.37	1,189.67	

**MINUTES
BUDGET MONITORING COMMITTEE
COUNTY-CITY BUILDING, ROOM 113
TUESDAY, JULY 31, 2012
1:00 P.M.**

PRESENT: Dennis Meyer, County Budget and Fiscal Director; Larry Hudkins and Brent Smoyer, County Commissioners; Kerry Eagan, Chief Administrative Officer; Don Thomas, County Engineer; Mike Thurber, Corrections Director; Chief Deputy Sheriff Bill Jarrett and Sergeant Jeffrey Bliemeister, Sheriff's Office; Jim Gordon, Nebraska Bar Association; Pam Dingman and Ron Krejci, Community Representatives; Kyle Fisher, Lincoln Chamber of Commerce; Coby Mach, Lincoln Independent Business Association (LIBA); Jordan Pascale, Lincoln Journal Star Newspaper; and Ann Taylor, County Clerk's Office

The meeting was called to order at 1:07 p.m.

1 REVIEW AND DISCUSS THE PROPOSED FISCAL YEAR (FY) 2012-2013 LANCASTER COUNTY BUDGET

Dennis Meyer, County Budget and Fiscal Director, discussed the budget process and issues that impacted the budget this year:

- The County Board asked all departments to submit a budget at 97% of their Fiscal Year (FY) 2011-2012 budget. Five departments met the request. Eleven departments submitted a budget at the same budget or below.
- Proposed expenditures total \$159,524,177, which is a 3.38% increase over the FY 2011-2012 adopted budget. Half of the increase is attributed to the new Lancaster County Adult Detention Facility (LCADF).
- The proposed budget was prepared with a 1 cent increase in the property tax rate and a projection of a 4% increase in valuation.
NOTE: The new rate will be 27.83 cents per \$100 of value.

Krejci asked whether the valuation projection is aggressive. Meyer said the County Assessor submitted valuation numbers to the Property Assessment Division of the Nebraska Department of Revenue, they were in the 5.5% to 6% range. He said the County had anticipated 12,000 property valuation protests and only 6,277 were filed. Meyer said, based on those numbers, he's not sure whether it is aggressive or not. Mach questioned whether the County's projection is aggressive enough. Meyer said there will be adjustments once final numbers are received.

In response to a question from Fisher, Meyer said 1% of valuation equates to approximately \$500,000 and 1 cent of property tax equates to approximately \$1,900,000.

Pam Dingman, Community Representative, arrived at the meeting at 1:18 p.m.

Meyer also gave an overview of the following documents (Exhibit A):

- Lancaster County, Comparison of Budgeted Expenditures, FY2013 Proposed Compared to FY2012 Adopted
- Lancaster County, Comparison of Payroll Costs, FY2013 Compared to FY2012
- Lancaster County, Comparison of General Fund Revenues

Fisher questioned the debt service numbers, noting the actuals are lower than budgeted numbers. Meyer explained that funds set aside in the Debt Service Fund for the County Treasurer's new property tax system will soon be disbursed. He noted it was one of the projects designated in a 2004 bond issue but was delayed until now. Meyer said he also intends to pay off the 2004 bonds this year, noting there are three years worth of payments remaining.

Meyer discussed the General Fund budget, noting it will increase by approximately \$5,300,000. Property tax in the General Fund will increase by about \$4,600,000. He said major items in the General Fund this year are election costs, the County Treasurer's new property tax system, costs related to the Board of Equalization (BOE), an increase in the County's share of costs for 911/Emergency Communications (from 4% to 8%), and self-insurance costs.

Meyer noted that the Board decided to remove funding of the Post Employment Health Plan (PEHP) from the budget last year, anticipating \$300,000 in savings. He said they were not able to implement the reduction, because the County's case before the Commission of Industrial Relations (CIR) was not settled. As a result, funding of PEHP is back in the FY 2012-2013 budget.

Jarrett discussed the Sheriff's budget, noting the filling of several vacancies was delayed to save costs. He also discussed the increase for the 911/Emergency Communications and said he believes the increase should have been done incrementally.

Thurber discussed the Corrections budget, noting the opening of the new LCADF has been pushed back. He said the facility will house 550 to 580 inmates upon opening. Staffing costs are projected to increase by \$1,600,000 (39 new correctional officers). Thurber said Corrections has started to pay the District Energy Corporation (DEC) for amortization of the thermal energy plant that will heat, cool and provide backup power to the new LCADF. He also pointed out that Corrections lost approximately \$1,800,000

in revenue when the County entered into an agreement with the City and agreed to no longer charge for housing City prisoners in return for the City allowing the County to use its taxing authority to help pay for the new Lancaster County Adult Detention Facility (LCADF).

Krejci asked whether they plan to take prisoners from other counties as a source of revenue. Thurber said they will need the resources to be able to accept them, noting the County does not plan to open two of the housing modules at this time. He added that other counties will likely be able to provide beds for less than Lancaster County.

Fisher asked Thurber the total increase to his operational costs, from the current jail to the new jail. Thurber said the budget is currently \$14,950,000 and will probably be at \$19,500,000 with the additional staff.

Meyer discussed legal services costs which he said total \$5,500,000 a year. He said the Board has taken steps to try to control those costs, such as a new contract with Legal Aid of Nebraska to represent indigent parents and juveniles in Juvenile Court proceedings and new billing software for the Courts. Eagan said they may also pursue legislation to limit the type of appointments, particularly in Juvenile Court.

Thomas discussed the Bridge and Highway Fund budgets. Meyer noted the overall tax increase for all of the County Engineer's operations is 1.43%. Thomas said this will be the last year of dealing with federal aid the way the County has in the past. In the future, the Nebraska Department of Roads (NDOR) will purchase the County's federal aid, with the County receiving 80%. The benefit is that the County will not have to deal with the regulations. Three bridges will be built and Denton Road will be reconstructed, from Southwest 12th Street to Southwest 56th Street, with federal and state monies. He also reported on an unanticipated increase in revenue from the Highway Trust Fund and said there have been significant savings (\$600,000) by making changes to the asphalt mix his department uses and by making changes to planned overlays. Costs for pavement markings in the Highway Fund have also decreased because the department will be doing 34 miles of paint striping (thermoplastic paint) with federal funds. One mile of paving, on South 120th Street, is planned this year.

Meyer discussed the workers compensation and other self-insurance funds and indicated plans to transfer \$300,000 from the Keno Fund into the self-insurance funds. Eagan said they may need to find another way to "shuffle" the funds because the proposed transfer would likely not meet the definition of community betterment.

Meyer also discussed the Mental Health Fund, noting a decrease in expenditures will allow the County to decrease the property tax funding of the Community Mental Health Center (CMHC) by \$620,000. He added that property tax funding of CMHC has decreased by approximately \$1,000,000 over the last two years. Eagan noted plans to issue an Invitation to Negotiate (ITN) to privatize CMHC. **NOTE:** Only the Crisis Center is a mandated responsibility. He said if the Governor decides to expand Medicaid,

under terms of the Affordable Care Act, it would take care of a large number of those individuals the County is currently paying for and would completely wipe out General Assistance (GA). He estimated that would save \$2,000,000 in property tax.

Krejci inquired about the proceeds from the sale of Lancaster Manor (the former County nursing home). Meyer said those funds make up the fund balance (Lancaster Manor Fund) and said the only disbursement at this time is for workers compensation claims. Hudkins noted there is \$2,100,000 remaining in the fund. He said the Lancaster Manor Proceeds Committee recommended the funds be utilized for the elderly. The Lincoln Area Agency on Aging received approximately \$800,000 from a separate Lancaster Manor foundation. Hudkins felt \$500,000 should be set aside to pay the remaining workers compensation claims and the remainder transferred to the General Fund for property tax relief. Krejci concurred with Hudkins.

Meyer said the budget was prepared with a 1 cent property tax increase and the Board decided to offset the increase by lowering the Railroad Transportation Safety District's (RTSD's) levy by 1 cent. He added there has been discussion of possibly lowering the levy even more. **NOTE:** The RTSD is part of the 15 cent levy authorized for certain political subdivisions. Gordon asked why the RTSD was targeted. Smoyer said the RTSD has a fund balance of approximately \$18,000,000 and collects \$5,000,000 a year. He said he believes the RTSD has sufficient funds to take care of projects and he would like to see the levying authority used for property tax relief. Dingman asked about upcoming projects. Smoyer said the RTSD is committed to three projects: 1) Southwest 40th Street (\$9,000,000); 2) Waverly quiet zone (a railroad grade crossing at which trains are prohibited from sounding their horns in order to decrease the noise level for nearby residential communities) (\$1,500,000); and 3) Hickman quiet zone (\$1,500,000). Fisher asked why the City of Lincoln would oppose decreasing the RTSD levy. Smoyer said the City wants the RTSD to assist with roundabouts (circular intersections) at 28th and Cornhusker Highway in order to fix railroad crossings at 33rd and 35th Streets. He said he believes the scope of the project is too large and may not meet the mission of the RTSD. Fisher asked whether the City contributes to the RTSD. Hudkins said only in terms of matching funds. Dingman questioned whether the RTSD has fulfilled its mission and should be allowed to sunset.

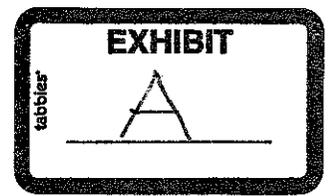
Fisher asked Meyer whether he believes a property tax rate of 26.83 cents is sufficient for operations, including the new LCADF. Meyer said he will need an additional \$1,300,000. Meyer noted that revenues have decreased the last few years and valuations have only increased on average 1% each year the last five years. He said the County lives off property taxes and inheritance taxes. Meyer said the County has tried to make reductions, noting the number of full-time equivalent employees (FTE's) has decreased over the last five years.

Meyer noted he plans to file the proposed FY2012-2013 budget with the County Clerk's Office later in the day. He also indicated that valuations will be certified by August 20th. **NOTE:** The County Board will hold a public hearing on the proposed budget on August 28th.

2 ADJOURNMENT

There being no further business, the meeting was adjourned at 2:45 p.m.

Submitted by Ann Taylor, County Clerk's Office.



Budget Monitoring Committee

July 31, 2012

Budget Instructions: The County Board asked all departments to request a FY2013 budget at 97% of their FY2012 budget.

Budget of Expenditures: The total proposed budget of expenditures is \$159,524,177 which is a 3.38% increase over the 2011-12 adopted budget. The \$2.6 million increase in the Corrections budget makes up half the increase. The new jail will be finished and opened during the fiscal year.

Property Taxes: The property tax rate will be 27.83 cents which is a one cent increase over the prior year.

Valuation: Final Valuation numbers will be available August 20, 2012. The proposed budget was completed with a projection of a 4% increase in valuation.

Post Employment Health Plan: The Fiscal Year 2011-12 budget was prepared with the removal for funding of the Post Employment Health Plan for employees beginning approximately September 1. Savings were projected at approximately \$300,000. The savings never happened and the funding is now included back in the fiscal year 2012-13 budget. The County is waiting on a ruling from the CIR.

General Fund Budget: The total budget of expenditures increased by \$5,285,243 which results in a 6.14% increase. Eleven of the 35 departments have a budget of the same amount as last year or below. Five of the departments met the 97% requirement. There will be a transfer from the Keno Fund in the amount of \$500,000 for property tax relief. Property tax for the general fund will increase by \$4,653,426.

- **Election Commissioner:** The increase in this budget is attributable to the election cycle. Fiscal year 2011-12 had one election compared to three elections in fiscal year 2012-13.
- **Information Services:** Information Services will develop a property tax system for the County Treasurer's office for \$244,950. Funds will be

transferred into the general fund to cover the cost. There is no \$175,000 credit in fiscal year 2012-13.

- **Board of Equalization:** Expenditures have increased by \$209,000 because of the revaluation done by the County Assessor's office. The budget was decreased during the budget process because the number of protests came in below what was projected.
- **County Sheriff:** The County has an interlocal with the City of Lincoln for the 911 Communication Center which requires the County to pay 4% of the costs. The City is asking for an increase to 8% of the costs which is an increase of \$121,112. There have also been some costs added to the Sheriff's budget due to the County being self insured.
- **Justice Miscellaneous:** Legal Services has an increase of \$228,853 because of a new contract signed with Legal Aid of Nebraska. Legal Aid will take on more cases which should reduce our legal services cost spread throughout the court budgets. The County will not see all of the savings in the first year but the Juvenile Court budget has been decreased \$100,000.
- **Corrections:** The Corrections budget was reduced by \$600,000 but the total budget still increased by \$2,678,877. The new jail should be completed and opened during fiscal year 2012-13. District Energy payments will be approximately \$1.2 million and there will be a need for an additional 39 employees. The reduction was allowed because the opening of the new jail has been pushed back to March, 2013. Six months will be needed between the completion of the jail and the opening of the jail.

Specific Budgets

- **Workers Compensation and Other Self Insurance Funds:** Lancaster County self insures both funds. Fund balances have become an issue so there will be a \$300,000 transfer from the Keno Fund. Funding by the County departments has changed for this fiscal year to ensure that funds are available for insurance purposes.

- **Bridge & Special Road Fund:** Expenditures have increased by 7.02% but county funding has only increased by 1.43%. One position has been eliminated. Don will discuss the projects but there is additional federal funding that is being utilized this fiscal year.
- **Highway Fund:** Expenditures have increased because fund balance and highway allocation is projected to be more than last year. There is no property tax used to fund the Highway Fund. Two positions have been eliminated from the budget.
- **Keno Fund:** Expenditures are decreasing by 34.72%. The balance of the fund has decreased because last year there was a \$1,575,000 transfer to the general fund for property tax relief. This fiscal year there will be a transfer to the General Fund of \$500,000 and a transfer of \$300,000 to an insurance fund.
- **Debt Service Fund:** Property tax will remain the same.
- **Building Fund:** Property tax will remain the same.
- **Jail Savings Fund:** The fund will be used to purchase fixtures and equipment for the new correctional facility which is to open this fiscal year.
- **Lancaster Manor:** The activity in the fund is to pay workers' comp payments. The County Board had a discussion to use some of the remaining balance for property tax relief but determined not to use any of the remaining amount.
- **Mental Health Fund:** Expenditures have decreased by 2.24%. Property taxes will be approximately \$620,000 less than last fiscal year.

LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY 13 PROPOSED COMPARED TO FY 12 ADOPTED

	PROPOSED FY13	FINAL FY12	DIFFERENCE	
			AMOUNT	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	270,797	266,848	3,949	1.48%
COUNTY CLERK	895,442	911,259	(15,817)	-1.74%
COUNTY TREASURER	3,410,200	3,339,650	70,550	2.11%
ASSESSOR	3,886,680	3,879,681	6,999	0.18%
ROD TECHNOLOGY	125,000	-	125,000	
ELECTION COMMISSIONER	1,370,693	965,184	405,509	42.01%
DATA PROCESSING	1,230,829	705,753	525,076	74.40%
BUDGET & FISCAL	199,605	197,380	2,225	1.13%
ADMINISTRATIVE SERVICES	374,414	370,841	3,573	0.96%
G.I.S.	546,844	533,657	13,187	2.47%
BOARD OF EQUALIZATION	500,000	291,000	209,000	71.82%
CLERK OF DIST COURT	1,579,711	1,628,933	(49,222)	-3.02%
COUNTY COURT	869,424	852,435	16,989	1.99%
JUVENILE COURT	1,764,125	2,116,779	(352,654)	-16.66%
DISTRICT COURT	2,484,369	2,447,395	36,974	1.51%
PUBLIC DEFENDER	3,397,177	3,323,666	73,511	2.21%
JURY COMMISSIONER	147,694	130,861	16,833	12.86%
COOPERATIVE EXTENSION	1,013,750	1,038,158	(24,408)	-2.35%
RECORDS INFO & MGMT	562,164	551,956	10,208	1.85%
SHERIFF	9,965,531	9,565,153	400,378	4.19%
COUNTY ATTORNEY	6,508,653	6,634,552	(125,899)	-1.90%
CORRECTIONS	18,473,747	15,794,870	2,678,877	16.96%
JUVENILE PROBATION	284,016	292,795	(8,779)	-3.00%
ADULT PROBATION	401,119	407,152	(6,033)	-1.48%
COMMUNITY CORRECTIONS	1,857,525	1,826,091	31,434	1.72%
JUVENILE DETENTION	5,675,395	5,673,499	1,896	0.03%
EMERGENCY SERVICES	487,582	427,776	59,806	13.98%
COUNTY ENGINEER	3,311,062	3,263,693	47,369	1.45%
MENTAL HEALTH BD	149,170	153,784	(4,614)	-3.00%
GENERAL ASSISTANCE	2,647,315	2,677,830	(30,515)	-1.14%
VETERANS SERVICE	727,971	723,049	4,922	0.68%
HUMAN SERVICES	253,918	278,152	(24,234)	-8.71%
TOTAL G.F. OPERATING	75,371,922	71,269,832	4,102,090	5.76%

LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY 13 PROPOSED COMPARED TO FY 12 ADOPTED

	PROPOSED FY13	FINAL FY12	DIFFERENCE	
			AMOUNT	PERCENT
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	9,469,139	8,847,694	621,445	7.02%
HIGHWAY FUND	7,208,516	6,750,559	457,957	6.78%
LANCASTER MANOR	2,171,343	2,364,280	(192,937)	-8.16%
MENTAL HEALTH	9,502,309	9,720,234	(217,925)	-2.24%
NOXIOUS WEED	379,938	341,739	38,199	11.18%
CO/CITY PROPERTY MGMT	3,247,205	3,285,379	(38,174)	-1.16%
COUNTY PROPERTY MGMT	1,431,991	1,384,259	47,732	3.45%
TOTAL OTHER FUNDS OPERATING	33,410,441	32,694,144	716,297	2.19%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	9,920,209	8,922,513	997,696	11.18%
G.F. JUSTICE SYSTEM	2,432,352	2,232,696	199,656	8.94%
G.F. HHS	3,685,631	3,699,830	(14,199)	-0.38%
WORKERS COMPENSATION	1,060,600	1,353,187	(292,587)	-21.62%
OTHER SELF INSURANCE	829,543	594,019	235,524	39.65%
EMPLOYEES' INSURANCE	14,302,137	13,891,611	410,526	2.96%
VISITORS IMPROVEMENT	4,675,000	4,152,546	522,454	12.58%
VISITORS PROMOTION	1,763,601	1,681,879	81,722	4.86%
RURAL LIBRARY	684,648	659,902	24,746	3.75%
VETERANS AID	12,562	13,871	(1,309)	-9.44%
GRANTS FUND	3,386,778	3,998,084	(611,306)	-15.29%
KENO FUND	1,610,132	2,466,369	(856,237)	-34.72%
ECONOMIC DEVELOPMENT	406,849	503,210	(96,361)	-19.15%
DEBT SERVICE	2,835,374	3,011,946	(176,572)	-5.86%
BUILDING FUND	524,665	445,553	79,112	17.76%
JAIL SAVINGS FUND	1,901,087	2,017,637	(116,550)	-5.78%
CITY BUILDING MAINTENANCE	710,646	695,517	15,129	2.18%
TOTAL NON-OPERATING	50,741,814	50,340,370	401,444	0.80%
GRAND TOTAL	159,524,177	154,304,346	5,219,831	3.38%

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2013 COMPARED TO FY2012

	FY2013 BUDGET PAYROLL	FY2012 BUDGET PAYROLL	VARIANCE	PERCENTAGE CHANGE
<u>GENERAL FUND</u>				
COUNTY BOARD	270,797	266,848	3,949	1.48%
COUNTY CLERK	711,857	714,015	(2,158)	-0.30%
COUNTY TREASURER	2,577,700	2,540,800	36,900	1.45%
ASSESSOR/DEEDS	3,331,434	3,252,147	79,287	2.44%
ELECTION COMMISSIONER	819,151	647,785	171,366	26.45%
BUDGET & FISCAL	191,580	189,355	2,225	1.18%
ADMINISTRATIVE SERVICES	330,607	327,859	2,748	0.84%
G.I.S.	415,664	407,907	7,757	1.90%
CLERK OF DIST COURT	1,389,651	1,434,249	(44,598)	-3.11%
JUVENILE COURT	519,554	522,381	(2,827)	-0.54%
DISTRICT COURT	1,016,452	982,860	33,592	3.42%
PUBLIC DEFENDER	3,005,440	2,940,830	64,610	2.20%
JURY COMMISSIONER	103,348	95,035	8,313	8.75%
COOPERATIVE EXTENSION	417,512	411,138	6,374	1.55%
RECORDS INFO & MGMT	368,882	359,852	9,030	2.51%
COUNTY SHERIFF	8,163,892	7,980,877	183,015	2.29%
COUNTY ATTORNEY	5,667,999	5,800,104	(132,105)	-2.28%
CORRECTIONS	11,743,786	9,615,819	2,127,967	22.13%
COMMUNITY CORRECTIONS	1,360,392	1,335,358	25,034	1.87%
JUVENILE DETENTION	3,576,092	3,537,047	39,045	1.10%
EMERGENCY SERVICES	238,772	237,376	1,396	0.59%
COUNTY ENGINEER	2,839,448	2,785,663	53,785	1.93%
MENTAL HEALTH BD	115,409	120,151	(4,742)	-3.95%
VETERANS SERVICE	672,273	665,518	6,755	1.01%
HUMAN SERVICES	219,712	240,514	(20,802)	-8.65%
TOTAL GENERAL FUND	50,067,404	47,411,488	2,655,916	5.60%
<u>OTHER FUNDS</u>				
SAFETY & TRAINING	128,931	124,455	4,476	3.60%
BRIDGE & SPECIAL RD	2,208,780	2,234,793	(26,013)	-1.16%
HIGHWAY FUND	2,516,622	2,577,583	(60,961)	-2.37%
MENTAL HEALTH	6,890,648	7,069,056	(178,408)	-2.52%
NOXIOUS WEED	252,470	244,073	8,397	3.44%
BLDG & GROUNDS	3,238,200	3,240,249	(2,049)	-0.06%
PROPERTY MANAGEMENT	510,294	505,507	4,787	0.95%
GRAND TOTAL	65,813,349	63,407,204	2,406,145	3.79%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Actual 6/30/2012	Actual 6/30/2011	Actual 6/30/2010	Actual 6/30/2009	Actual 6/30/2008
COUNTY BOARD	746	-	-	-	-
COUNTY CLERK	61,510	63,611	62,420	59,793	49,198
COUNTY TREASURER	5,283,187	5,255,680	5,474,943	6,065,965	7,407,957
ASSESSOR	1,792,693	1,595,586	1,491,017	1,709,281	1,698,182
ELECTION COMMISSIONER	20,188	395,545	90,760	372,145	81,571
DATA PROCESSING	10,656	10,656	10,656	10,656	10,656
BUDGET & FISCAL	-	-	-	-	-
G.F. GENERAL GOVERNMENT	3,182	1,492	917	26,522	1,059
ADMINISTRATIVE SERVICES	-	15,058	23,584	22,697	20,097
G.I.S.	90	5	25	455	197
BOARD OF EQUALIZATION	-	-	-	-	-
CLERK OF DIST COURT	408,319	414,645	467,570	489,758	532,607
COUNTY COURT	44,912	49,369	60,593	81,128	78,197
JUVENILE COURT	-	-	589	1,566	1,146
DISTRICT COURT	172,024	181,293	242,673	176,958	212,043
PUBLIC DEFENDER	205,688	195,898	186,550	163,367	155,039
JURY COMMISSIONER	-	-	-	-	-
G.F. JUSTICE SYSTEM	35,800	36,500	39,500	113,400	37,108
COOPERATIVE EXTENSION	166,672	181,332	178,496	176,393	162,567
RECORDS INFO & MGMT	86,082	85,450	90,645	100,588	94,667
SHERIFF	1,476,100	1,559,813	1,559,041	1,347,700	1,322,073
COUNTY ATTORNEY	1,308,995	1,822,301	1,407,244	1,095,884	1,773,378
CORRECTIONS	465,215	1,131,074	1,229,742	1,180,307	2,530,721
JUVENILE PROBATION	390	-	50	75	254
ADULT PROBATION	124	288	96	-	-
COMMUNITY CORRECTIONS	713,758	554,090	414,376	338,519	259,265
JUVENILE DETENTION	3,828,134	3,753,976	3,051,958	3,095,236	2,849,513
EMERGENCY SERVICES	236,587	197,714	260,115	211,531	204,711
COUNTY ENGINEER	-	-	-	1,660	-
MENTAL HEALTH BD	-	-	-	-	-
GENERAL ASSISTANCE	604,829	455,489	615,458	685,143	665,923
VETERANS SERVICE	-	-	-	-	-
HUMAN SERVICES	138,461	137,097	127,498	119,655	115,044
SUBTOTAL	17,064,341	18,093,962	17,086,517	17,646,382	20,263,171
GENERAL RECEIPTS	67,038,600	64,257,226	64,460,093	62,718,464	59,011,633
TOTAL	84,102,942	82,351,188	81,546,610	80,364,846	79,274,804
Property Tax	44,634,720	43,974,981	43,500,360	42,669,112	41,818,974
Motor Vehicle Tax	6,565,664	6,530,634	6,485,361	6,548,343	6,591,389
Inheritance Tax	8,185,277	6,685,528	4,631,373	6,196,893	4,250,078
Transfers	1,575,000	500,000	-	-	-
Other	6,077,939	6,566,084	9,842,999	7,304,117	6,351,191