

**MID-YEAR BUDGET RETREAT
LANCASTER COUNTY BOARD OF COMMISSIONERS
LINCOLN CHILDREN'S ZOO, RAINFOREST ROOM
1222 SOUTH 27TH STREET
THURSDAY, FEBRUARY 9, 2012
8:00 A.M.**

County Commissioners Present: Deb Schorr, Chair; Larry Hudkins, Vice Chair; Bernie Heier; Jane Raybould and Brent Smoyer

Others Present: Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer; Dennis Meyer, Budget & Fiscal Officer; Minette Genuchi, County Board's Administrative Assistant; Diego Moreno, County Board Intern; Joe Kelly, County Attorney; Joe Nigro, Deputy Public Defender; Monica Ross-Williams, Administrative Services Officer, Public Defender's Office; Terry Wagner, Lancaster County Sheriff; Bill Jarrett, Chief Deputy Sheriff; Andy Stebbing, County Treasurer; Terry Adams, Deputy County Treasurer; Doug McDaniel, Personnel Director; Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director; Steven Henderson, Information Services (IS) Manager; Dean Settle, Community Mental Health Center (CMHC) Director; Sheli Schindler, Youth Services Center (YSC) Director; Troy Hawk, Court Administrator, Lancaster County District Court; Sue Kirkland, Clerk of the District Court; Simon Rezac, Deputy Clerk of the District Court, Accounting Division; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; Ann Taylor, County Clerk's Office; Mike Koberlein, Director of Policy and Research, Lincoln Independent Business Association (LIBA); and Jordan Pascale, Lincoln Journal Star Newspaper

The Chair opened the meeting at 8:02 a.m.

John Chapo, President/Chief Executive Officer (CEO), Lincoln Children's Zoo, welcomed those in attendance to the zoo.

AGENDA ITEM

1 MID-YEAR BUDGET REVIEW - Dennis Meyer, Budget and Fiscal Officer

A. Mid-Year Status of Revenue and Expenditures

Dennis Meyer, Budget and Fiscal Officer, gave an overview of the following documents, noting the following (Exhibit A):

- County Tax Levy (10-Year History) (Page 2-1)

The County has levied 26.82 cents per \$100 of valuation the last four years. **NOTE:** The County levied an additional 1 cent in 2008 for the Jail Savings Fund.

- % Increase in Valuation (10-Year History) (Page 2-2)

Property taxes are one of the County's biggest sources of revenue and property taxes and valuations have only increased an average of 0.93% over the last four years.

- County Property Tax (10-Year History) (Page 2-3)

Property tax collections total \$51,051,707.

- % Increase in Property Tax (Page 2-4)

The increase in property tax is 1.21%.

- 2011-2012 Tax Levy Information (Page 2-5)

The County's share of a Lincoln property tax owner's tax levy is 13.25%. The County's share decreased last year because the City raised its tax levy.

- 2011-2012 Projected Revenues (Property Tax Funds Only) (Page 2-6)

Property tax accounts for 49.02% of the County's revenues.

- Total Budget of Expenditures (10-Year History) (Page 2-7)

Expenditures are currently at \$154,299,846.

- % Increase in Total Budget (Page 2-8)

There is currently a 7.50% decrease in the total budget.

- Budgeted Disbursements by Function (Page 2-9)

Public safety and law enforcement functions account for 37.21% of disbursements.

- Report of Obligations Versus Budget (50% of Fiscal Year Remaining) (Pages 2-10 to 2-11)

Several departments are currently over budget.

- Comparison of Obligations Through December (Fiscal Year 2012 to Fiscal Year 2011) (Page 2-12)

General Fund obligations are \$159,323 more than last year (0.47% increase). The \$7,556,162 decrease (-32.50%) in Other Funds is largely due to completion of the Hickman Viaduct Project (see Bridge & Special Road Fund) and a decrease in the Mental

Health Fund because of staffing reductions and transfer of the Behavioral Health Jail Diversion Program to Community Corrections. The \$1,504,272 decrease (-41.93%) in General Fund General Government is related to a payment that was credited in January, 2012 rather than December, 2011. The Keno Fund, which shows a decrease of \$882,735 (-96.81%), is no longer used for road projects and has been set up to transfer funds to the General Fund for property tax relief, if necessary.

- Funding of Public Safety and the Justice System (Comparison of Fiscal Year 2012 Expenditures with Fiscal Year 2011 and Fiscal Year 2010 Expenditures) (Page 2-13)

Tax funded expenditures total \$44,899,013. Corrections increased from \$13,449,965 to \$15,794,870 and had a reduction in revenues because of the loss of State jail reimbursement. Last year, \$400,000 was moved from JBC to the Justice System (Graduated Sanctions).

- Public Works (Expenditures & County Funding) (Page 2-14)

Funding for public works (Geographic Information System (GIS), County Engineer, Keno Fund road projects, Bridge & Road Fund, and Highway Fund) has decreased by 5.58%.

- Funding for Human Services (Comparison of Fiscal Year 2012 Expenditures with Fiscal Year 2011 and Fiscal Year 2010 Expenditures) (Page 2-15)

Funding of General Assistance (GA) has increased. Funding of Joint Budget Committee (JBC) agencies has decreased, but \$400,000 was moved into the Public Safety area.

- Payroll Costs Compared to Budget (December 31, 2011) (Page 2-16)

An anticipated suspension of contributions to the Post Employment Health Plan (PEHP) did not occur.

- Comparison of Payroll Through December (Fiscal Year 2012 Compared to Fiscal Year 2011) (Page 2-17)

Payroll costs have decreased 1.45% due to staff reductions and delayed hirings. The number of full-time equivalents (FTE's) has decreased from 892 in 2011 to 870 in 2012, with a reduction of 8 FTE's in the General Fund agencies.

- Comparison of Payroll Costs (Fiscal Years 2011, 2010, 2009 and 2008) (Pages 2-18 to Page 2-19)

One of the largest increases is related to health insurance.

- Comparison of Payroll Costs (Fiscal Year 2011 Compared to Fiscal Year 2010) (Pages 2-20 to 2-21)

The percentage change is 1.97%.

- Overtime by County Agency Compared to Budget (December 31, 2011) (Page 2-22)

Departments are holding down overtime costs.

- Report of Revenues Versus Budgeted (December 31, 2011) (Page 2-23)

The County is essentially operating off taxes (real, personal, motor vehicle and inheritance). The County also collects a lodging tax but it does not impact the General Fund budget.

- Comparison of Actual Revenues (Fiscal Year 2012 Compared to Fiscal Year 2011) (Page 2-24)

Revenues are down \$3,409,490, primarily due to the Hickman Viaduct in the Bridge and Road Fund.

- Allocation of Property Tax, Motor Vehicle Tax and Inheritance Tax Dollars to Various Funds and Activities (Page 2-25)

Funds are allocated to the General Fund, County Engineer, (Geographic Information System (GIS), Roads and Bridges, Building Fund, Community Mental Health Center (CMHC), Debt Service, Noxious Weed Control Fund, Property Management, and the Veterans Aid Fund.

- Change in Valuation (Page 2-26)

Fiscal Year (FY) 2012-13 values have not been determined.

- Change in Consumer Price Index (1989 to 2011) (Page 2-27)

The percentage change for FY 2011 was 3.12%.

- Change in Unused Budget Carryforward Authority (Page 2-28)

The County's unused restricted funds authority is \$18,932,686.

- Year End Fund Balances From Budgets (Pages 2-29 to 2-30)

Fund balances remain a concern but are actually in better shape than they were a couple of years ago because budgeted expenditures have decreased.

- Non-Mandated County Services (Page 2-31)

Non-mandated services include the Community Mental Health Center (CMHC) excluding the Region V match and the Crisis Center; Human Services; Joint Budget Committee (JBC) contracts; County Health Department; Employee Assistance Program; County Visitor Promotion Fund (no property tax dollars used); Community Corrections; and the juvenile justice graduated sanctions.

B. County General Fund

- General Fund, Statement of Revenues and Expenditures (July 1, 2011 Through December 31, 2011) (Page 3-1)

The fund balance is \$9,436,217 as of December 31, 2011, which is approximately \$500,000 less than what it was this time last year. The fund balance is projected to drop further until the next half of property tax is collected in April, 2012.

- Comparison of Budgeted Revenues (Fiscal Year 2012 Compared to Fiscal Year 2011) (Page 3-2)

The transfer from the Keno Fund will be delayed to see if the full amount is needed.

- Comparison of Actual Revenues (Fiscal Year 2012 Compared to Fiscal Year 2011) (Page 3-3)

Revenues are on pace with last year.

- Comparison of General Fund Revenues (Page 3-4)

The County has lost between \$2,000,000 and \$3,000,000 in interest income since 2008. The decrease in revenue for Corrections (\$2,530,721 in 2008 to \$430,200 in 2012) is due to the loss of state jail reimbursement and revenue from the City for holding their prisoners since the Lancaster County Correctional Facility Joint Public Agency (JPA) was formed.

- Inheritance Tax Collections (Pages 3-5 to 3-6)

Inheritance tax collections have varied from \$4,250,080 to \$6,685,528 over the last four years.

- Register of Deeds Fees (Pages 3-7 to 3-8)

Register of Deeds fees have decreased over the past few years and totaled \$1,591,660 in FY 2011.

- Interest Income Comparison (Page 3-8)

Interest income for the General Fund was \$221,777 in FY 2011 and is \$81,363 six months into FY2012. **NOTE:** Interest income was \$2,910,906 in FY 2007.

- Juvenile Court Boarding Contracts (Fiscal Year 2012 Projected Based on Bills Paid - July Through December) (Page 3-10)

Juvenile Court boarding contracts are projected to cost \$40,396 in FY 2012 compared to \$800,827 in FY 2000.

- Indigent Defense Costs (Pages 3-11 to 3-12)

The Board forced this budget down by \$150,000 in FY 2011 to help the overall budget but it was unsuccessful.

- General Assistance (GA) (Page 3-12)

The GA budget was increased for FY 2012 and revenues were "bumped up" to cover that increase.

The meeting was recessed at 9:40 a.m. and was resumed at 9:47 a.m.

C. Other County Funds

See Item 13.

D. Letters from Agencies

Meyer said additional appropriations are projected at \$939,481. He noted a \$2,000,000 Contingency Fund is built into the budget every year and said the additional appropriations will come out of that fund. The main items relate to payroll and legal costs and the Corrections Department.

Meyer also gave an overview of future funding issues (Page 1-2).

2 DISTRICT COURT BUDGET - Troy Hawk, Court Administrator, Lancaster County District Court

Troy Hawk, Court Administrator, Lancaster County District Court, gave an overview of the District Court budget (Exhibit B). He noted court-appointed attorneys are paid \$75 per hour to represent indigent clients when the Public Defender's Office has declined appointment because it has a conflict or has reached caseload limits. Hawk discussed historical trends (criminal cases filed, public defender conflicts, and dollars spent) and the underlying statutory framework. He said the District Court submitted the same dollar amount for attorneys' fees this year as the previous year (\$310,000) and the Board reduced the amount by \$75,000. Hawk said if costs continue at the same rate, the District Court will have a \$250,000 deficit in the attorneys' fees line item by the end of the fiscal year.

Hudkins suggested that consideration be given to bidding out for legal services.

Joe Nigro, Deputy Public Defender, noted the Commission of Public Advocacy also accepts appointments, generally the more serious cases, and estimated that it has saved the County several hundred thousand dollars.

Schorr asked whether it would be more cost effective to hire another public defender to reduce the caseload. Hawk said only 63 of the 462 conflicts in FY 2011 were for caseload reasons. **NOTE:** That information came from the Indigent Defense Cost Study.

Hudkins inquired about indigency screening. Hawk said the Courts are statutorily required to make a reasonable inquiry into the financial condition of the person asserting indigency. He said approximately 90% of the appointments that come into District Court are actually appointed in County Court before being bound over to District Court. Hawk said a defendant who is appointed an attorney in District Court must file an affidavit of indigence. Hudkins asked how many are checked. Hawk said none. He said a nationwide look at individuals who have asserted indigency showed only 10% are not indigent. Hawk noted the County had an indigent screener position several years ago and determined it wasn't cost effective. Nigro said the County Court Judges vary a great deal in terms of appointments, noting some appoint counsel on minor misdemeanors when it is unlikely the offender will receive more than a fine.

3 JUVENILE COURT BUDGET - Juvenile Court Judge Reggie Ryder

Juvenile Court Judge Reggie Ryder gave an overview of the Juvenile Court budget, noting the following (Exhibit C):

- Factors the Juvenile Court Cannot Control
 - ▶ Number of cases filed in Juvenile Court
 - ▶ Parents and children have a statutory right to an attorney, at no expense, if they are indigent
 - ▶ Whether cases get resolved or are tried
 - ▶ Whether cases are appealed
 - ▶ Instability with the Nebraska Department of Health and Human Services (DHHS) and KVC (provides case management and related services)
 - ▶ Public Defender caseload standards and how they are administered
- Steps Taken to Reduce Costs
 - ▶ Ended the practice of automatically appointing the Public Defender in every truancy case in 2007
 - ▶ Adopted Attorney Fee Guidelines in 2010
 - ▶ Virtually eliminated boarding home contract expenditures
 - ▶ Have not increased attorney fees since 1998
 - ▶ Created detailed indigence determination forms
 - ▶ Not appointing attorneys for putative fathers until paternity is established
 - ▶ Discharging attorneys when parents do not maintain contact with their attorney and disengage from the case
 - ▶ Closely scrutinize all attorney bills
 - ▶ Created the Lancaster County Truancy Diversion Project at Park Middle School collaboratively with the Lincoln Public Schools (LPS)
 - ▶ Encourage expansion of Legal Aid contract to handle more cases
 - ▶ Encourage funding of the Justice Works Attorney Fees Software

Judge Ryder said the Juvenile Court has spent \$97,525.50 less than this time last year. The current budget for attorney fees is \$812,371.00. He said they have spent \$555,738.55 so far and are requesting an additional \$265,000, which would bring the total to \$1,077,371. Judge Ryder noted the County spent \$1,242,843 on legal contracts when they were in full force in FY 2008-09. He said there were 876 abuse/neglect appointments that year. There are 924 projected this year and the cost would have been \$1,323,707 under the contract rate. The projected savings to the County by not utilizing legal contracts is \$246,336.

Schorr noted the dramatic increase in the number of truancy filings (an increase of 338% since 2001). Joe Kelly, County Attorney, said schools are required to report every student who has missed more than 20 days of school. He said his office screened approximately 1,200 and filed on 469. Schorr inquired about the effectiveness of the Truancy Diversion Project at Park Middle School. Judge Ryder said it has been very

successful and was funded through a federal grant. He noted this is the second year of the two-year grant and said they are looking for funding to keep it going. Schorr asked whether it could be expanded. Judge Ryder said it is difficult to do so with the limited number of Juvenile Court Judges. He noted Jon Braaten, of the Anderson, Creager, Wittstruck law firm, has served as defense counsel on a pro bono basis. Schorr suggested looking into whether a retired judge could assist with the program.

4 RENOVATION OF OFFICE SPACE - Norm Agena, County Assessor/Register of Deeds; Rob Ogden, Chief Field Deputy Assessor/Register of Deeds; Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds

Norm Agena, County Assessor/Register of Deeds, presented a staffing summary, budget information, and a list of requirements for holding preliminary hearings on property valuation protests in a rented area (Exhibits D & E). He presented a proposal to expand his department's office space into space currently occupied by the County Clerk's Office so the preliminary hearings can be held on-site (Exhibit F). Agena said the preliminary hearings help reduce the number of formal protest filings and the savings should pay for the renovation costs. He noted his office is in the process of doing a reappraisal of properties for 2012 and is unable to hold preliminary hearings this year. Agena urged the Board to get an estimate of renovation costs and move forward, if the estimate is reasonable, so that the renovation will be completed by 2013. **NOTE:** The County Assessor's Office is statutorily required to hold preliminary hearings every year, beginning in 2014. In response to a question from Schorr, Rob Ogden, Chief Field Deputy Assessor/Register of Deeds, said they will try to re-use some of the existing systems furniture.

MOTION: Heier moved and Smoyer seconded to direct Don Killeen, County Property Manager, to: 1) Get an estimate of costs for the renovation the County Assessor's Office; and 2) Evaluate the space needs of the County Clerk, County Treasurer, and the Human Services Department. Heier, Hudkins, Smoyer, Raybould and Schorr voted aye. Motion carried 5-0.

5 SHERIFF BUDGET - Terry Wagner, Lancaster County Sheriff

Terry Wagner, Lancaster County Sheriff, presented a fuel report (Exhibit G), noting his department is anticipating a budget shortfall of approximately \$61,072 from the approved budget, primarily due to fuel costs. He discussed measures that have been put in place to reduce fuel consumption.

Wagner also discussed staffing needs (Exhibit H) and said he will continue to include a request for three (3) additional deputies in his budget until the issue of responsibility for prisoner transport is resolved. Heier said the Board plans to assign that duty to Corrections, although the hiring of correctional officers to handle that task has been delayed.

6 NEW JAIL DISCUSSION - Mike Thurber, Corrections Director

Mike Thurber, Corrections Director, said he anticipates that the FY 2012 budget will be overspent by \$145,000, noting increases in the jail population and food prices. He said out-of-county housing is projected to increase during the next two quarters, estimating a \$120,000 deficit in that line item. Thurber said they are trying to keep the number of prisoners housed out-of-county around 70. Thurber said revenues are projected to be at, or slightly above, the budgeted amount.

Thurber also presented additional staffing projections for the new Lancaster County Adult Detention Facility (LCADF) (Exhibit I), noting a minimum of five weeks of training will be required. Meyer asked Thurber when he plans to start hiring, assuming opening of the new facility in late fall. Thurber suggested that hiring be staggered, beginning in April or May.

Raybould asked that Thurber and Wagner give a briefing on the transition plan at a Staff Meeting.

7 GENERAL ASSISTANCE/ADDITIONAL CASE WORKER - Gary Chalupa, Veterans Service Officer/General Assistance (GA) Director

Gary Chalupa, Veterans Service Officer/General Assistance (GA) Director, provided a seven-year history of GA services and expenditures, noting 89% is related to medical costs (Exhibit J). He said the caseload had historically been 150-175 clients. It is now 200, with 50 applications pending. Chalupa said due to the efforts of programs like the Health Hub and staff at the Community Mental Health Center (CMHC) and the Health Department, more applicants are following through on their applications and qualifying for GA. Schorr inquired about the wait time for Supplemental Security Income (SSI)/Social Security Disability Insurance (SSDI) qualification. Chalupa said applicants who work with the SSI/SSDI Outreach Access and Recovery (SOAR) Program could qualify in as little as two to three months, noting SOAR only takes new cases. The wait time is much longer for others.

Chalupa also gave a breakdown of expenses and revenues (see Exhibit J). He noted Medicaid made changes to its process and caseworker system last year, which has affected collections. Chalupa said the County is still owed \$236,000 and said \$170,000 of that amount is through Wagey Drug, which provides pharmacy services for the County's GA Program.

Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director, noted that individuals who are currently on GA should be able to qualify for Medicaid under the Affordable Care Act and said enrollment will be crucial.

Chalupa also apprised the Board of the need for another employee for the Veterans Affairs Division at some point, due to caseload demands.

8 DEPARTMENT BUDGET HEARING SCHEDULE

Board consensus was to hold a full day of hearings on May 16th and a half day of hearings on May 15th and 17th. **NOTE:** The schedule has since been revised.

9 LUNCH

The meeting was recessed at 11:49 a.m. and Heier exited the meeting.

10 TOUR OF PENGUIN EXHIBIT

Participants were offered the opportunity to tour the Humboldt penguin exhibit. **NOTE:** Lancaster County provided funds through the Visitors Improvement Fund to help fund the exhibit.

The meeting was resumed at 12:44 p.m.

MENTAL HEALTH SERVICES

Dean Settle, Community Mental Health Center (CMHC) Director, said he anticipates that the department will be able to stay within its budget limits. He said the next couple of months will be crucial as the Board reviews the CMHC Planning Committee and Health Management Associates (HMA) reports and makes decisions regarding the future of CMHC. **NOTE:** HMA was engaged by the Community Health Endowment (CHE) to study the health care safety net, including the broad integration of physical and mental health services. Settle noted the earlier discussion regarding Medicaid and said CMHC currently has 943 clients who are funded through Medicaid. He said CMHC is now required to collect co-pays for those clients to see physicians, out-patient therapists and for the annual review required by Medicaid. The amount is minimal (\$2.00) but 60% of the clients are unable to pay. Settle said it is not easy to administer and is another receivable that must be written off. He said he anticipates the number of individuals coming to CMHC with Medicaid will double under the Affordable Care Act, adding the new Medicaid participants are scheduled to be reimbursed at 90% federal participation. Some of those individuals may already be receiving services. Settle said that will change how CMHC is funded, i.e., more federal funding and less state and local dollars required. Schorr asked how many more employees (case workers, administrators, psychiatrists, psychologists, etc.) will be needed to manage that population. Settle felt no more than 15, adding some services could be contracted.

Settle said he believes Region V will expect payment if the Board decides to have it serve as an interim manager of CMHC and said that expense was not included in the budget. He said if current employees are transferred to another employer, the payout for vacation and sick leave benefits will be in excess of \$900,000. Settle said some may elect not to move and file for unemployment, which would be an additional cost.

In response to a question from Raybould, Settle estimated the cost of "buying" services that CMHC currently provides to the GA Program from the not-for-profit sector at \$300,000 to \$400,000 per year, noting that does not include medications. Raybould said she would like to see a breakdown of anticipated first, second and third year costs.

Settle said he can make further reductions to the budget and is willing to work with the Board on setting an appropriate budget amount. He pledged to stay at that amount for two fiscal years, in anticipation of more revenues coming from Medicaid.

11 JUVENILE JUSTICE PROGRAM MANAGER - Kit Boesch, Human Services Administrator

Kit Boesch, Human Services Administrator, said the Juvenile Assessment Specialist that has been housed in her department for the past two and a half years has been funded through a grant from the Nebraska Crime Commission to Cedars, Inc. **NOTE:** The job description for the position is the same as that of a Juvenile Justice Program Manager (see Exhibit K). She said this individual assesses the risk and needs of youth who come into contact with the juvenile justice system for their first offense. Boesch noted a University of Nebraska-Omaha (UNO) study analyzing data from January 15, 2009 to June 30, 2010 found:

- The number of cases filed on youth 12 or younger by the County Attorney's Office has decreased by 82%
- 371 youth who completed the assessment process were not charged by the County Attorney's Office
- The Assessment Specialist saved the system \$185,000

Boesch said the grant will expire this year and proposed that this position be moved to County employment.

Joe Kelly, County Attorney, noted this individual works closely with Kristy Bauer who provides professional legal services to screen and review juvenile law and truancy violations and to provide assistance with School Multi Agency Response Team meetings and truancy intervention programs through a contract with the County. **NOTE:** Bauer's position is also covered by a grant from the Nebraska Crime Commission.

12 MENTAL HEALTH SERVICES

Item was moved forward on the agenda.

Smoyer exited the meeting at 1:50 p.m.

13 SELF-INSURANCE FUNDS

Meyer noted funding for Workers' Compensation (Fund 12) and General Liability (Fund 13) was swapped last year to avoid forcing additional costs back down to departments. He referred to Pages 4-2 and 4-3 (see Exhibit A) and said the County allocated \$90,290 in FY 2012. The total budget is \$1,353,187, with reserves of approximately \$422,000. The fund balance was \$957,000, as of December 31, 2011. Meyer said there will be no additional revenues coming in and expenditures are anticipated to be in \$800,000. He said if the County wants to remain self-insured it will need to fund it by at least \$600,000. Meyer said the General Liability Fund is even more of an issue (see Pages 4-4 and 4-4). At the beginning of the fiscal year the fund balance was \$6,164. The County allocated \$586,155 in FY 2012, which helped the fund, but the balance was \$194,863, as of December 31, 2011. He noted \$175,000 was paid out this year for a liability loss payment related to Sheriff's pursuits and said the fund is not at an adequate level to fund those types of expenses. Meyer referred to a letter from Sue Eckley, County Risk Manager, which discusses the different self-insured retention levels that can apply (Exhibit L) and said he believes the County needs to fund the General Liability Fund by at least \$475,000 a year to remain self-insured. He noted Eckley's letter also states the County can buy down its liability on pursuits for an additional premium of \$25,000.

Terry Wagner, County Sheriff, noted there is also a lack of a contingency for medical costs for arrestees when an injury occurs.

Meyer reported a fund balance of \$2,172,298, as of December 31, 2011 for the Manor Fund (Fund 61) (see Exhibit A, Page 4-26). He said the reserve for workers' compensation claims is approximately \$228,000.

Meyer also discussed the Group Insurance Fund (see Exhibit A, Page 4-5). He said the fund remains stable and has a balance of \$4,238,561, as of December 31, 2011.

14 OTHER FUNDING ISSUES

Meyer cited the following funding issues for next year's budget:

- County Assessor/Register of Deeds Office Renovation - \$45,000+
- Legal fees for District and Juvenile Courts - \$250,000 each
- Board of Equalization (BOE) - \$600,000 increase
- Life insurance - \$5,000 reduction
- Self-insurance funds - underfunded by approximately \$400,000
- Retirement - projected savings of \$42,000 if legislation reducing the match for new employees is successful
- Staffing for new jail - \$2,200,000
- Annual payroll increases - \$1,200,000
- PEHP - \$300,000 to make-up for anticipated reduction that did not occur

Meyer noted a decision will need to be made on whether to make a transfer from the Keno Fund to the General Fund. **NOTE:** \$1,575,000 was transferred last year.

Smoyer returned to the meeting at 2:41 p.m.

15 FISCAL YEAR 2012-2013 BUDGET INSTRUCTION LETTER

There was general consensus to hold off on sending the letter (See Exhibit A, Pages 4-5) until more is known about the status of legislation that would eliminate Inheritance Tax revenues.

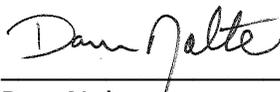
16 BUDGET WRAP-UP

Raybould suggested consideration be given to early retirement buy-outs and privatization of the County Engineer's Maintenance Shop. She also suggested revisions to the County's sick leave policy, specifically relating to balance carry forward and payout upon retirement.

Terry Wagner, County Sheriff, suggested moving to four-day work weeks (four, ten-hour days) as a cost savings measure. He also suggested synchronization of County holidays with the State.

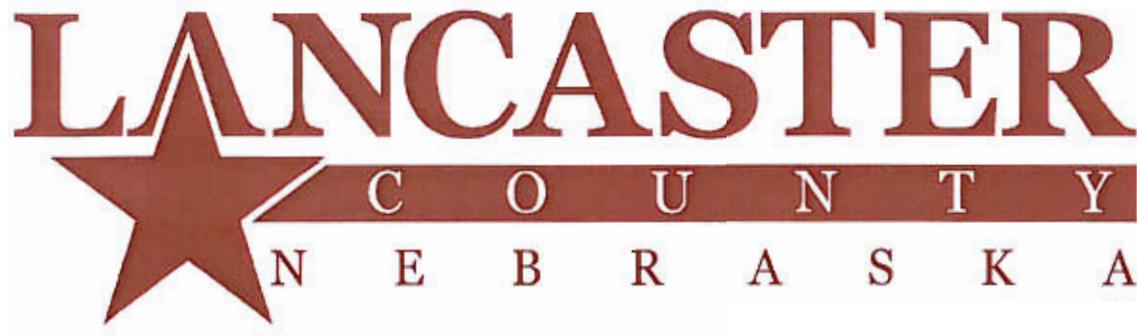
Bill Jarrett, Chief Deputy Sheriff, discussed an issue involving the County's share of the 911 Communications Center billing (see Exhibit M). The Chair and Vice Chair agreed to discuss it with the Mayor at their next meeting.

MOTION: Smoyer moved and Raybould seconded to adjourn the meeting at 2:59 p.m. Raybould, Smoyer, Hudkins and Schorr voted aye. Heier was absent from voting. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk





**FY 12
Mid-Year
Budget
Retreat**





2013

Budget Calendar for Fiscal Year 2012

February 28, 2011 2012	Distribute Budget Forms
March 31 30	Agency Budgets to Budget & Fiscal Department
April 1-30	Administrative Review of Agency Requests
Thursday, May 5 3	Overview of Budget to County Board (Staff Meeting - TBA; Room 113)
Tuesday, May 17 15	Agency Budget Hearings (9:30 a.m. - 4:00 p.m.; Room 113)
Wednesday, May 18 16	Agency Budget Hearings (8:00 a.m. - 3:00 p.m.; Room 303)
Thursday, June 2 7	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 9 16	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 16 23	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 23 30	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 30	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
July 1-15	Preparation of Budget Document
Thursday, July 7 5	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Tuesday, July 12 10	Common Budget Hearings (1:00 - 6:00 p.m.; Room 113)
Thursday, July 14 12	Final Work Session (8:00 a.m. - 4:30 p.m.; Room 113)
Tuesday Friday, July 29 31	File Proposed Budget with County Clerk
Tuesday Friday, July 29 31	Direct Clerk to Publish Notice of Public Hearing on County Budget
Thursday, August 4 2	Review Ag Society/Rural Fire Budgets (10:00-11:30 a.m.; Room 113)
Tuesday, August 23 28	Public Hearing on County Budget (7:00 p.m.; Chambers)
Tuesday, August ^{September} 4	Adopt County Budget (9:30 a.m.; Chambers)

PUBLIC NOTICE

(REVISED)

TO: All County Departments
FROM: Deb Schorr, Chair
DATE: April 8, 2011
RE: Department Budget Hearing Schedule

DEPARTMENT BUDGET HEARING SCHEDULE

The County Board will hold department budget hearings on Tuesday, May 17, 2011, and Wednesday, May 18, 2011 at the County-City Building. Tuesday hearings will be held in Room 113 and Wednesday hearings will be held in Room 303. The complete schedule is listed below. If your department is not scheduled for a hearing and you wish to have one or if you need to switch dates/times, please contact Dennis Meyer at dmmeyer@lancaster.ne.gov or 441-6869.

TUESDAY, MAY 17, 2011

9:30 am - County Court (622)
9:50 am - District Court (624)
10:10 am - District Court Clerk (621, 751)
10:30 am - **Miscellaneous Budgets (805,028,041)**
10:50 am - County Extension (645)
11:10 am - Juvenile Probation (673)
11:30 am - Public Defender (625)
12:00 pm - Lunch
1:00 pm - County Attorney (652)
1:20 pm - **Sheriff (671)**
1:50 pm - Human Services (837)
2:10 pm - Vets Affairs/General Asst (801, 803)
2:30 pm - Community Corrections (676)
2:50 pm - Break
3:00 pm - Juvenile Court (623)
3:20 pm - Mental Health Center (063)
3:50 pm - Youth Services Center (678)

WEDNESDAY, MAY 18, 2011

8:00 am - County Clerk (602)
8:20 am - County Treasurer (603)
8:40 am - County Assessor (605)
9:00 am - County Engineer/GIS (703, 615)
9:20 am - Records Management (648)
9:40 am - Break
9:50 am - Property Management (066)
10:10 am - Emergency Management (693)
10:30 am - **Election Commissioner (607, 627)**
11:00 am - Library (020)
11:20 am - Miscellaneous Budgets (601, 611, 613)
11:40 am - Miscellaneous Budgets (612, 618, 628)
12:00 pm - Lunch
1:00 pm - Weed Control (064)
1:20 pm - Information Services (610)
1:40 pm - Visitors Promotion (018, 019)
2:00 pm - Agricultural Society
2:20 pm - Risk Management (012, 013)
2:40 pm - Adult Probation (674)

**ALL COUNTY DEPARTMENT BUDGET HEARINGS
ARE OPEN TO THE PUBLIC.**

2012 Commons Meeting Schedule

DATE	TIME
Tuesday, January 10, 2012	Cancelled
Monday, February 6, 2012	12:45 p.m.
Tuesday, March 6, 2012	8:15 a.m.
Monday, April 2, 2012	12:45 p.m.
Tuesday, May 1, 2012	8:15 a.m.
Monday, June 4, 2012	12:45 a.m.
Tuesday, July 10, 2012	1:00 p.m.
Budget Hearings	
Monday, August 6, 2012	12:45 p.m.
Tuesday, September 4, 2012	8:15 a.m.
Monday, October 1, 2012	12:45 p.m.
Tuesday, November 6, 2012	8:15 a.m.
Monday, December 3, 2012	12:45 p.m.

MEMORANDUM

TO: All County Departments
FROM: Deb Schorr, Chair
DATE: February 25, 2011
RE: 2011-12 Budget Requests

The County Board recently reviewed the status of the 2010-11 County budget, as well as some additional costs which we will be facing during the next few years. Several important issues are worth noting:

1. The County is projecting no increase in valuation. This will result in the same property tax request as last year. The County Board's goal is to keep the property tax rate the same.
2. The County is preparing for a loss in state aid of \$1.4 million.
3. Payroll costs, which include benefits, increase on an annual basis between \$1.5 million and \$2 million.
4. The condition of our economy will again affect the upcoming budget. Revenues, including interest income, have been on the decline and will have an impact on fund balances as well as projected income for FY2011-12.
5. Public Safety, which includes law enforcement and the judicial system, is an important function of Lancaster County. 59% of the county general fund budget is expended for public safety functions. The new adult correctional facility will open in the spring or summer of 2012.

The County Board anticipates budget requests for FY2012 will be far greater than our ability to pay. **Therefore, the Board is asking that FY2012 budget requests come in at 97% of FY2011 budgets.** The Board understands the difficulty this will cause but asks for your cooperation as you submit your FY2012 budget requests. The Board is asking each department to review their operations and programs to come up with ideas to cut costs. The Board understands this could reduce staffing. Due to these budget concerns, the Board is asking that out of state travel for training and conferences not be included in your budget request. Please include a list of cuts utilized in the preparation of the FY2012 budget request.

Please follow all of the instructions and properly complete all forms by March 31, 2011.

 4

Please review all revenue accounts in depth as well as possible capital outlay items that could be put off a year. After the budget requests have been reviewed and the Board has a better handle on fund balances, anticipated revenues, and budgeted expenditures, adjustments will be made to present a proposed balanced budget.

The Board does not anticipate dollars will be available for expansion of services or personnel. However, if a necessity exists, expansion budgets must be separately stated on the form provided with justification for the need, and will be discussed with the Board prior to approval.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the form listing the federal grants your department has been awarded for FY2012. Include the awarded amount, the federal agency awarding the grant along with the program title, the business unit used for accounting purposes, the revenue account, any positions funded by the grant, the grant period, and any county match.

Micro Computers

As in the past, the Board will budget for micro computers funded with property tax dollars in the data processing budget. Please identify your FY2012 need on the Micro Computer Request Form. Your request for FY2012 must be submitted at the same time as your budget.

Cutoff on Expenditures

The cutoff for FY2011 purchase requisitions will be May 1, and the last date for sending payment vouchers to the Clerk will be June 30. Payroll will be accrued through June 30.

Salaries

As usual, FY2012 salary cost-of-living will be budgeted by the County Board in their budget and should not be included in agency requests unless it will affect cost reimbursement. To insure consistency and comparability, the Board is requesting a salary recommendation schedule for all unclassified employees' salaries that are set by the Board with the exception of chief deputies for elected officials.

Managing your FY2011 budget from now to June 30 will be helpful. Unexpended amounts will increase year-end balances, thus, reducing next year's tax requirements.

The County Board realizes the budgeting process requires substantial effort on your part. However, adequate documentation and timely submission of your agency's budget request is essential to us in determining the spending levels of the County in line with the revenues available.

**LANCASTER COUNTY
MID-YEAR STATUS - LETTERS FROM AGENCIES
FY12 BUDGET**

- 1-1 FY12 PROJECTED ADDITIONAL APPROPRIATIONS
- 1-2 FUTURE FUNDING REQUESTS
RESPONSE FROM AGENCIES

**LANCASTER COUNTY
FY2012 PROJECTED ADDITIONAL APPROPRIATIONS
MID-YEAR FY2012 BUDGET REVIEW**

<u>AGENCY</u>	<u>SALARY</u>	<u>OTHER AMOUNT</u>	<u>TOTAL</u>
601 COMMISSIONERS	2,798	-	2,798
602 CLERK	-	-	-
603 TREASURER	30,000	-	30,000
605 ASSESSOR /ROD	-	-	-
607 ELECTION COMM	8,500	30,000	38,500
610 INFORMATION SERVICES	-	-	-
611 BUDGET & FISCAL	1,646	-	1,646
613 ADMIN SERVICES	2,091	-	2,091
615 G.I.S.	3,592	-	3,592
621 CLK OF DIST CT	-	-	-
622 COUNTY COURT	-	38,600	38,600
623 JUVENILE COURT	4,330	265,000	269,330
624 DISTRICT COURT	10,470	250,000	260,470
625 PUBLIC DEFENDER	30,202	5,000	35,202
627 JURY COMMISSIONER	6,700	1,000	7,700
645 COOPERATIVE EXTENSION	-	-	-
648 RECORDS INFO & MGMT	-	-	-
651 SHERIFF	1,072	60,000	61,072
652 ATTORNEY	-	-	-
671 CORRECTIONS	30,000	115,000	145,000
673 JUVENILE PROBATION	-	-	-
674 ADULT PROBATION	-	-	-
676 COMMUNITY CORRECTIONS	27,640	-	27,640
678 YOUTH SERVICES	-	-	-
703 COUNTY ENGINEER	-	-	-
751 MENTAL HEALTH BOARD	-	-	-
801 GENERAL ASSISTANCE	-	-	-
803 VETERANS SERVICE	-	-	-
837 HUMAN SERVICES	2,000	500	2,500
21 BRIDGE FUND	-	-	-
63 MENTAL HEALTH	-	-	-
64 WEED CONTROL	-	13,340	13,340
66 CO PROP MANAGEMENT	-	-	-
TOTAL ADDITIONAL	161,041	778,440	939,481
LESS OTHER FUNDS	-	-	13,340
GENERAL FUND	161,041	-	926,141

FY12 GEN GOV CONTINGENCY BUDGET IS \$2,000,000

<u>AMENDMENTS -</u>	<u>General Fund Salary</u>	<u>General Fund Other</u>	<u>Other Funds</u>	<u>Manor</u>	<u>TOTAL</u>
ACTUAL FY11	121,702	575,008	32,500	-	729,210
ACTUAL FY10	527,244	186,343	89,481	-	803,068
ACTUAL FY09	483,631	269,500	77,500	-	830,631
ACTUAL FY08	398,842	389,257	585,703	-	1,373,802
ACTUAL FY07	704,396	438,806	91,727	-	1,234,929
ACTUAL FY06	918,655	701,850	297,551	-	1,918,056
ACTUAL FY05	633,889	1,245,670	1,500,000	-	3,379,559
ACTUAL FY04	404,311	516,972	170,000	-	1,091,283
ACTUAL FY03	437,796	462,060	61,537	952,016	1,913,409
ACTUAL FY02	796,674	775,089	455,375	898,747	2,925,885
ACTUAL FY01	665,453	1,170,471	209,553	1,399,204	3,444,681
ACTUAL FY00	166,873	821,279	274,984	276,000	1,539,136

Lancaster County
Funding Issues

Assessor / ROD	Renovation of office area (Preliminary Hearings - January 2013)	
Budget & Fiscal	Accountant/Deputy Director - estimate \$75,000 - \$100,000 (Prepare Financial Statements)	
Juvenile Court	New software - track and process attorney fees (Defender Data)	
District Court	Electronic Evidence Presentation System Replacement of Computers Video Teleconferencing system	
Public Defender	New Jail Costs	\$24,000
	Continue to upgrade technology - case management system	\$11,700
Records Management	Storage space	
County Sheriff	3 Deputies to transport prisoners to the off site jail	\$214,500
	1 Deputy Sheriff - additional District Court Judge	\$71,500
	1 Records System Specialist	<u>\$46,500</u>
		\$332,500
County Attorney	Attorney (federal grant expires 12-31-2012) 1/2 Year in FY2013 - Annual Salary of \$56,000 plus benefits	
Corrections	Staffing/Operational Costs for New Facility 39 FTEs - \$2.2 million	
Juvenile Probation	Replace 10 PC's in FY2013 and 10 in FY2014	\$20,000
Youth Services Center	Agency Vehicle Facility Appliances Electronic Safety Check System Terminal System Security Cameras	
Veterans Service / General Assistance	Additional Staff member because of case load (Roll temp position into full time position)	
Human Services	New Position - Juvenile Justice Program Manager	\$45,625
Noxious Weed Control	Pickup / 4WD Vehicle	

County Board - FY12

Regular Salaries -	13 pay periods @ \$1,463.35 * 5 Commissioners	<u>95,117.75</u>
		95,117.75
FICA -	95,117.75 * 7.65%	7,276.51
Retirement -	95,117.75 * 5.2% * 1.5	7,419.18
Total Increases due to Salary Adjustments		109,813.44
Health Insurance	3,699.50*6 months (1 Family/2 - 2/4 Party/ 1 Single)	22,197.00
PEHP	125*13 pay periods	1,625.00
Total Increases		133,635.44
Amount Budgeted -		
Salaries		186,504.00
FICA		14,268.00
Retirement		14,547.00
Health Insurance		42,847.00
Dental Insurance		2,342.00
Long Term Disability		727.00
PEHP		<u>813.00</u>
		262,048.00
Amount Spent @ 12-31-11		
Salaries		92,564.16
FICA		6,692.60
Retirement		7,219.85
Health Insurance		21,556.00
Dental Insurance		1,170.96
Long Term Disability		363.68
PEHP		<u>1,642.50</u>
		131,209.75
Remainder of budget		130,838.25
Increase of Salaries over Remainder of budget		<u><u>2,797.19</u></u>

601 - 1

Dennis M. Meyer

From: Liz A. Thanel
ent: Monday, January 09, 2012 11:38 AM
fo: Dennis M. Meyer
Cc: Andy F. Stebbing; Terry Adams
Subject: Mid-Year Budget Review

The Treasurer's Office has taken additional measures to meet our FY11-12 budget but will not be able to stay within the approved budget as detailed below. The actual impact of the items listed below are greater than the amounts shown, but we are currently operating with two budgeted positions that will be left vacant to year-end to lessen the impact. Please let me know if you need any additional information.

**LANCASTER COUNTY TREASURER'S OFFICE
FY11-12 MID-YEAR BUDGET
REVIEW**

AMOUNT	DESCRIPTION	JUSTIFICATION
\$40,000	Property Tax Commissions	TERC reductions to current & past year property tax values
\$80,000	Interest Income	Continued decrease to investment interest rates
\$120,000	TOTAL REVENUE IMPACT	
\$10,000	Wages, FICA, pension	CIR retroactive & current wage increase for FOP employees hired by transfer
\$5,000	Group Health Insurance	4.5% increase to premiums January, 2012
\$15,000	PEHP	Elimination of 9 months of PEHP budget
\$30,000	TOTAL EXPENSE IMPACT	

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

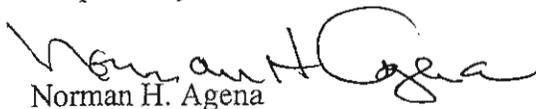
December 29, 2011

Deb Schorr, Chair
Lancaster County Board
Of Commissioners
555 South 10th Street
Lincoln, NE 68508

Dear Ms. Schorr,

This letter is in response to your mid-year budget review requests. I am not anticipating any major changes for the remainder of this budget year. However I want to address a major issue regarding the renovation of our present office area to be able to provide sufficient space for our staff to visit with property owners regarding assessed value increases. The Legislature passed legislation requiring that assessors have preliminary hearings beginning in January 2014. In 2008 I began talking to the Board regarding the renovation of our office area. We have a preliminary estimate from Sinclair/Hille Architects for demolition and reconfiguration in the range of \$35,000 to \$45,000.00. We do not have estimates for the purchase and installation of new systems furniture in our appraiser area. It would be more economical to renovate our present office space as opposed to finding an area that we could rent for approximately 2 ½ months each year. Using the Event Center would not be financially feasible as we would need to have data lines installed and have to move the majority of the computer hardware to that location. I would like to have the renovation completed before the end of 2012 so that we could start having preliminary hearings beginning in 2013. You may recall that we held preliminary hearings in 2009 and saved the County approximately \$600,000.00 that would have been spent during the formal protest period. If you have any questions please contact me.

Respectfully submitted,


Norman H. Agena

CC: Dennis Meyer

605-1



David J. Shively
Commissioner
Maura Kelly Tolzin
Chief Deputy

Election Commissioner
601 North 46th Street
Lincoln, Nebraska 68503-3720
Telephone: (402) 441-7311
FAX: 441-6379

January 18, 2012

RECEIVED

JAN 19 2011

**LANCASTER COUNTY
BOARD**

Mrs. Deb Schorr, Chair
Lancaster County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

Dear Deb:

Per your request, I have reviewed the Election Commissioner (607) and the Jury Commissioner (627) budgets for FY 12. I am estimating that there will be areas in both budgets in which we will end the year over our original budget.

After reviewing the Election Commissioner (607) budget, I am anticipating that we will need an additional \$8,500 in personnel costs, \$30,000 in Primary Election costs and an additional \$11,400 for the March 13th Norris School Special Bond Election. In addition, we would have an increase in revenues for this budget in the amount of \$11,400 from the Norris School District to cover the costs of that election.

As for the Jury Commissioner's Budget (627), I am anticipating that we would need an additional \$6,700 to cover changes in personnel costs and an additional \$1,000 in printing and/or postage costs to complete the budget year.

I hope this assists you in your budgetary planning. Please understand that these are my best estimates at this point. The vast majority of our remaining funds in the Election (607) budget will be spent during the final three months of the fiscal year due to the May 15, 2012 Primary Election. At this point there are still many unknown circumstances beyond my control regarding that election. If you need additional information, please feel free to give me a call.

Sincerely,

David J. Shively
Election Commissioner

DS/s

607 / 627 - 1

Budget & Fiscal - FY12

Regular Salaries -

0%	Director	13 pay periods @ 3,539.60	46,014.80
	Grant Coord	7 pay periods @ 1,904.72 (Step 4)	13,333.04
	(C14)	6 pay periods @ 1,973.28 (Step 5)	<u>11,839.68</u>
			71,187.52

FICA - 5,445.85

Retirement - 5,552.63

Total Increases due to Salary Adjustments 82,185.99

Health Insurance (1,780.74 * 6) 10,684.44

Dental Insurance 585.48

PEHP 650.00

Total Increases 94,105.91

Total Spent @ 12-31-11

Salaries	71,320.60
FICA	5,259.66
Retirement	5,563.04
Health Insurance	10,337.24
Dental Insurance	585.48
Long Term Disability	273.64
PEHP	<u>655.00</u>

Total estimated amount 188,100.57

Amount Budgeted -

Salaries	141,965.00
FICA	10,861.00
Retirement	11,074.00
Health Insurance	20,505.00
Dental Insurance	1,171.00
Long Term Disability	554.00
PEHP	<u>325.00</u>
	186,455.00

Increase of Salaries over Remainder of budget 1,645.57

611 - 1

Administrative Services

Regular Salaries -

(0%) Chief	13 pay periods @ 4,928	64,064.00
(0%) Deputy	13 pay periods @ 3,269.28	42,500.64
Admin	13 pay periods @ 1,774.72	<u>23,071.36</u>
(E9 - Step 7)		129,636.00

FICA - 129,636 * 7.65% 9,917.15

Retirement - 129,636*7.8% (5.2%*1.5) 10,111.61

Total Increases due to Salary Adjustments 149,664.76

Health Insurance 1,962.66 * 6 months (2 single / 1- 2/4) 11,775.96

PEHP 75*13 pay periods 975.00

Total Increases 162,415.72

Total Spent @ 12-31-11

Salaries	129,824.17
FICA	8,631.45
Retirement	10,126.17
Health Insurance	11,433.26
Dental Insurance	552.18
Long Term Disability	483.79
PEHP	982.50

Total estimated amount 324,449.24

Amount Budgeted -

Salaries	258,468.00
FICA	18,450.00
Retirement	20,161.00
Health Insurance	22,680.00
Dental Insurance	1,104.00
Long Term Disability	1,008.00
PEHP	<u>488.00</u>
	322,359.00

Increase of Salaries over Remainder of budget 2,090.24

613-1

LANCASTER
COUNTY
ENGINEERING

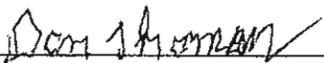
Don R. Thomas
County Engineer

Kenneth D. Schroeder - Deputy
County Surveyor

DEPARTMENT

January 17, 2012

TO: Deb Schorr, Chairperson
Lancaster County Board of Commissioners

FROM: Don Thomas 

SUBJECT: Mid-Year Budget Review

We have reviewed our personal services portion of the Bridge, General and G.I.S. budgets (see attached). At this time it looks like we will not needing to request additional appropriations for the bridge and general funds at this time. The GIS fund is showing it will be needing \$3,592 additional appropriations.

As usual, the weather will be the big factor in determining whether the bridge fund would be needing any additional appropriations. If our mild winter continues, there may not be a problem at the end of the fiscal year.

If I may be of further assistance, please contact me.

1/17/12

MID-YEAR BUDGET REVIEW

GIS FUND (6150-011)

Oct - 21 days
Nov - 22 days
Dec - 22 days
65

Regular Salaries (61210)

Oct \$24,379
Nov \$25,559
Dec \$25,559
\$75,497/65 days = \$1,162 per day x 130 days = \$150,994

150,994 est. needed to finish out FY
150,435 left in current budget as of 12/31/11
- **559** estimated add'l appro needed

FICA (61510)

\$150,994 (salaries needed to finish out the year) x .0765 = \$11,551

11,551 est. needed to finish out FY
11,975 left in current budget as of 12/31/11
+ **424** estimated left in budget

Pension (61520)

\$150,994 x 5.2% = 7,852 x 1.5 = 11,778

11,778 est. needed to finish out FY
11,785 left in current budget as of 12/31/11
+ **7** estimated left in budget

Health Insurance (61530)

Insurance cost is \$4,225 per month x 6 months left in FY = \$25,350

25,350 est. needed to finish out FY
23,961 left in current budget as of 12/31/11
- **1,389** estimated add'l appro needed

Dental Insurance (61540)

Dental insurance cost is \$244 per month x 6 months left in FY = \$1,464

1,464 est needed to finish out FY
1,653 left in current budget as of 12/31/11
+ **189** estimated left in budget

GIS FUND (6150-011) (Cont'd)

Long Term Disability (61650)

\$148,720 (salaries needed to finish out the year) x \$.0037 = \$550

550 est needed to finish out FY
643 left in current budget as of 12/31/11
+ **93** estimated left in budget

PEHP (61660)

Cost is \$261 per month x 6 months left in FY = \$1,566

1,566 est. needed to finish out FY
791 left in current budget as of 12/31/11
- **2,357** estimated add'l appro needed

6150-011 total estimated left in budget for personal services: **-\$3,592**

Dennis M. Meyer

From: Sue Kirkland
Sent: Wednesday, January 18, 2012 11:05 AM
To: Dennis M. Meyer
Subject: Mid Year Budget

Hi Dennis,

The office of the Clerk of the District Court sees no need for additional money at this time.

Sue Kirkland
Clerk of the District Court
Lancaster County
Lincoln, Nebraska

Lancaster County Court THIRD JUDICIAL DISTRICT

January 11, 2012

Mr. Dennis Meyer, Director
Lancaster County Budget & Fiscal Department
555 South 10th St., Room 110
Lincoln, NE 68508

Dear Dennis:

RE: Mid-Year Budget Review for County Court

JUDGES

Mary L. Doyle
James L. Foster
Jean A. Lovell
Gale Pokorny
Susan I. Strong
Laurie J. Yardley

JUDICIAL ADMINISTRATOR

Becky Bruckner

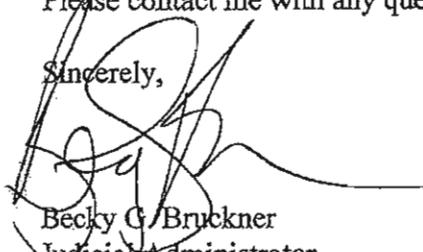
Agency 622 - County Court

Unfortunately, legal services is running significantly over budget this year. The other area of concern is photocopying. We had anticipated some increase due to the fact that the court has opted to use copiers as printers instead of using the many printers provided by the state. Part of the photocopying overage is being driven by large amount of copies in the probate division which are required by recent legislative changes. At this time I anticipate the following adjustments to budget:

#64120	Legal Services	\$35,000.00
#64915	Photocopying	\$3,600.00

Please contact me with any questions.

Sincerely,


Becky G. Bruckner
Judicial Administrator



575 South
10th Street
Lincoln
Nebraska
68508
402 / 441-7291

622-1

Theresa Emmert
Court Administrator
402 / 441-5646
fax: 402 / 441-5614

Separate Juvenile Court of Lancaster County



JUSTICE and LAW
ENFORCEMENT CENTER
575 SOUTH 10th STREET
LINCOLN, NEBRASKA 68508

January 18, 2012

RECEIVED

JAN 18 2012

LANCASTER COUNTY
BOARD

Mr. Dennis Meyer
County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

RE: Mid-Year Budget Review

Dear Dennis:

In response to Commissioner Schorr's request for a mid-year budget report, we have reviewed the documentation reflecting Juvenile Court expenditures for Fiscal Year 2011-2012 through December 31, 2011. Overall, we appear to be over our adopted budget by approximately 3% at this time. Attorney fees appear to be the main reason for this deficit.

With respect to case filings, the number of abuse/neglect cases filed by the County Attorney is down slightly from last year but it is too early to tell if this will continue in the next 6 months. We saw a record number of abuse/neglect cases filed last year and a good number of those cases are still open. Additionally, the number of truancy cases filed by the County Attorney is much higher this year than in years past.

On a positive note, we appear to be under budget at this time for boarding contracts and anticipate remaining under budget in this category for the remainder of this fiscal year. We would point out that the number of law violation filings in Lancaster County Juvenile Court in the last year is similar in comparison to Douglas County Juvenile Court filings yet our budgeted amount for boarding contracts is \$100,000 and Douglas County has a budget of \$1,439,576 for their boarding fees or out of home placement costs. We continue to use our boarding home funds sparingly and only as a last resort.

We anticipate needing additional funds to cover our expenses at this time. Based upon the average amount of attorney fee expenses submitted in the first half of this fiscal year, we believe that an additional \$265,000 for attorney fees will be necessary. This estimate may be on the high side but we feel it prudent to estimate higher rather than lower given the number of cases currently in the Juvenile Court system and the instability within NDHHS which continues to have a direct impact on our attorney fees.

We also will need an additional \$3520 in our PEHP account and an additional \$810 to cover Bailiff salaries if the proposed salary adjustment for bailiffs is approved.

The total amount of additional funds requested is **\$269,330**.

64125 Abuse & Neglect (3a)	\$265,000
61660 PEHP	\$3,520
61210 Bailiff salaries	\$810

As for future-year expenditures, we are still interested in purchasing new software to track and process attorney fees. We believe this software will help us process our attorney fees more efficiently, identify attorney errors, save significant staff time, and allow us to keep our current number of staff positions at the same level. The software will also provide Lancaster County with valuable reports that currently cannot be provided.

With the exception of those items already mentioned, the balance of our budget items are for the most part in line with what has been budgeted. Certain items are completely beyond our ability to control, specifically, court costs, witness fees and transcript expenses. If you have any questions or require additional information, please do not hesitate to contact us.

Sincerely,



Reggie L. Ryder
Presiding Juvenile Court Judge



Theresa Emmert
Juvenile Court Administrator



TROY L. HAWK
COURT ADMINISTRATOR
 LANCASTER COUNTY DISTRICT COURT
 THE JUSTICE AND LAW ENFORCEMENT CENTER
 575 SOUTH 10TH
 LINCOLN, NE 68508



RECEIVED

January 17, 2012

JAN 17 2011

To: Mr. Dennis Meyer

From: Troy L. Hawk

LANCASTER COUNTY
 BOARD

RE: 2011 Mid-Year Budget Review

Dear Dennis:

In response to Ms. Schorr's request for a mid-year budget report, I have reviewed the documentation reflecting the District Court's expenditures for Fiscal Year 2011-2012 through December 31, 2011. Although most of our expenses are on target with our adopted budget, we are projecting to be over our annual budget by approximately **\$260,470**. \$250,000 of this shortfall is attributable to rising legal defense costs.

Current Year's Budget

Bailiff "Equalization" Salary Increase

As of today, the County Board has not made a decision on whether unclassified employees will receive a cost of living pay increase; any decision made on that issue will affect our budget accordingly. However, for the past several years, the County Board has been equalizing Bailiff II salaries with the classified Paralegal II salaries. This year will be the final year of this effort, and will require an additional **\$4,000** increase to our budget. This will complete the multi-year equalization effort.

PEHP

We will be **\$6,469** short in our PEHP line. This is due to the Board's decision to only fund PEHP for part of the year.

Legal Services (Attorneys' Fees)

Legal Services payments continue to rise. At *current* payment rates, we expect to spend approximately \$490,000 by the end of the fiscal year. This will put us approximately **\$250,000** over in this line item. Part of this deficit is due to the Board's decision to cut \$75,000 from our request for this cost, and the remainder is due to the continuously rising cost of legal representation for indigent defendants.

I would like to point out that this item is one of many that the Court has virtually no control over; it is a constitutional right for an indigent defendant to have a Court-appointed attorney. The best the Court can do is project what we will spend each year. Additionally, there are variables outside our control that effect the final cost, including: the number of indigent defendants in a given year, how

many cases settle early (thereby incurring fewer attorneys' fees), how many cases actually go to trial (which incurs additional attorney preparation time and expense), and how many court appointments the Public Defender is able to take (their inability to take a case requires the Court to appoint a private attorney).

We will hopefully be able to make up any other shortfalls in our budget. The remainder of our budget is, for the most part, in line with what was budgeted.

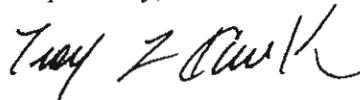
Future Year Expenditures

The District Court is in the midst of installing Electronic Evidence Presentation Systems that will allow juries to view evidence in digital format during jury deliberations. We anticipate the purchase of four additional computer systems for our jury rooms to complete this project.

Our current computer systems are aging. While we understand it is current policy to not have computer refreshment plans, but rather to replace computers on an as-needed basis, the District Court currently has 63 workstations assigned to it. As our computers and computer peripherals age, our computer budget must increase to keep up with needed replacements. Consequently, we will be submitting an increased 67475 line item in our next budget submission. We continue to work with Information Services to use our computer systems in the most efficient and effective manner possible.

Finally, as part of the construction of the new jail being built, the Court will be installing a Video Conferencing (VTC) system to be used for remote appearances in hearings by some jail inmates. This initial cost was budgeted as part of the jail construction cost, but as we draw closer to the opening of the new jail, we are realizing that the initial design may not be adequate to our needs. Initial discussions with the Public Building Commission indicate that the remodeling needed to incorporate the VTC will most likely come out of their funds. However, I want to make the County Board aware that this has not yet been finalized and the final costs are unknown.

Respectfully,



Troy L. Hawk, JD
Court Administrator

Dennis M. Meyer

From: Dennis R. Keefe
Sent: Wednesday, January 18, 2012 12:54 PM
To: Dennis M. Meyer
Cc: PD_Manage
Subject: Response To Mid-Year Budget Memo

**OFFICE OF THE
PUBLIC DEFENDER**

555 South 10th Street
Lincoln, Nebraska 68508
(402) 441-7631
FAX (402) 441-6059

January 18, 2012

Dennis:

Please consider this email as my office's response to Deb Schorr's Mid-Year Budget Memo of 12/22/2011. I will address myself to each of her questions in order.

I. Update on the FY12 Budget

A. Salary and Salary Related Items -- As you know, there are many unknowns here.

1. PEHP -- The Board only budgeted PEHP through 9/12 for \$4,875.00, yet they continue to withhold PEHP. If PEHP is withheld at the current rate to the end of the fiscal year, we will need an additional \$14,625.

2. The Elected Official Salary was established at the same rate as FY11 but the Board's four year salary resolution caused an automatic increase of 2% in January of 2012. Because of that, we will need an additional \$1324.

3. The Board has apparently delayed a decision on Chief Deputies' (supervisors') salaries but those salaries have always followed the percentage increase for the Elected Official. For example, last year, the Elected Official Salary Resolution provided for a 0% increase in salary for Elected Officials. Consequently, Chiefs also received a 0% increase even though other attorneys were allowed a minimal 1% increase. If the Chiefs are treated the same as they always have been, they will receive the same increase as the Elected Official or 2%. Based upon that, we would need an additional \$3603.

4. The Board has also apparently delayed the decision on attorney salary increases so we do not yet know what the impact will be, but, I am hopeful that, given the very minimal increases the past two years, the attorneys would be given the same increase as the Elected Officials and Chiefs or 2%. In that case we would need an additional \$10,650.

B. Non Salary Items. -- We had significant expenditures for expert witnesses under Object 64150, Consulting Services for one of our major cases. The current budgeted amount is \$6500 and YTD Expenditures as of 12/31/2011 are \$11,250. We are also spending more on local telephone than was budgeted, due in large part to charges for clients who are being held in other counties pursuant to your contracts. For example, when a client calls us from Dawson County jail, our office is billed from \$2.75 to \$5.75 per call. That is the major reason that we have used 2/3rds of our budgeted amount for local telephone in only 1/2 of the fiscal

year. Notwithstanding these two items, overall I believe that we will be on target for non salary expenditures to the end of the fiscal year. If, for some reason, my assessment changes, I will immediately bring it to the attention of the Board.

II. Major Issues Over The Next Two Years

A. New Jail -- The opening of the new jail will have significant impact on the Lancaster County Public Defender's Office. Currently, attorneys representing clients in custody can walk across the street to visit the client or make a jail visit in between court appearances. When the new jail opens this will not be possible. Face to face meetings with clients will require the attorney or paralegal to first set time aside specifically for the visit, travel to their vehicle, drive five miles to the new jail, find parking, get scheduled to see the client, complete the visit, and then travel back to the office. This will impact everything from mileage costs to the number of cases attorneys will be able to handle under the workload standards. And even though the office is willing to work with video visitation, we cannot substitute video visitation for our in custody clients in all instances. Additionally, to make video visitation work for our office most efficiently, we will need the ability for each attorney and paralegal to have these visitations from their desktops, so that they can input time and notes into their electronic cases as they work and talk to the client. This will require a first year expenditure of \$24,000.

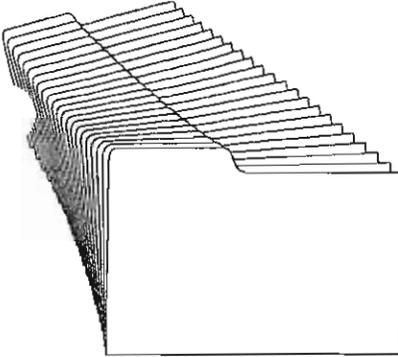
B. Technology. -- in addition to the ongoing upgrades of our offices computers to handle the case management system (we anticipate upgrades to an additional 10 computers in FY13) we are also going to be enhancing our case management system to allow for global searching of documents and to accommodate the use of hand held devices and tablets for staff to make it more efficient to make entries in the case file. This will require additional servers and will increase the cost per case that we pay. The initial hardware will cost approximately \$10,000 and the additional cost per case would be an additional \$1700 per year.

C. Staffing -- Although we need to begin planning for an additional investigator position, we currently do not foresee the addition of any staff over the next couple of years.

Please let me know if you have any questions about this response. Thank you for your time and attention.

Sincerely,

Dennis R. Keefe
Lancaster County Public Defender
633 South 9th Street
Lincoln, NE.
402-441-7631



Lancaster County
**RECORDS & INFORMATION
MANAGEMENT DEPARTMENT**

440 South 8th Street, Suite 110, Lincoln, NE 68508-2207

(402) 441-6065 Fax: (402) 441-6066



Brian Pillard, CRM
Records Manager

MEMORANDUM

Date: January 13, 2012

From: Brian Pillard, Records & Information Management *BP*

To: Dennis Meyer, Budget & Fiscal Officer
County Board of Commissioners

Subject: Mid-Year Budget Review

Here is the information you requested for your mid-year budget review.

For both expenses and revenue, I anticipate being under budget for both expenses and revenue. The FY budget request included increased revenue and increased expenses in anticipation of additional work from the State Records Management Division. The additional work has been postponed to March, 2012. The volume of work we get between March and June will greatly affect FY12 revenue.

Concerning future-year expenditures, I do not see any need for change in staffing. I do anticipate needing more storage space and shelving as our records center holdings continue to grow each year. This will be requested as part of the FY13 budget request.

648-1

Office of the Sheriff Lancaster County

Terry T. Wagner
Sheriff

William E. Jarrett
Chief Deputy

575 S. 10th Street, Lincoln, Nebraska 68508-2869
Phone (402) 441-6500 Fax (402) 441-8320



January 18, 2012

Ms. Deb Schorr, Chair
Lancaster County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

Dear Ms. Schorr,

Enclosed is the midyear budget review, as requested.

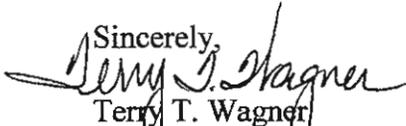
The Sheriff's Office is anticipating a shortfall of approximately **\$61,072 (.65%)** from our approved budget of 2011-2012. This increase includes **\$1,072** for Official's Salaries and **\$60,000** for Motor Fuels. A couple of other factors, noted below, are responsible for this increase.

In addition to the Board approved raise for elected officials, I am anticipating a \$60,000 shortfall in Motor Fuels. Despite several conservation measures in place to reduce total miles driven, the cost per gallon continues to be a fleeting target. With gas prices increasing to between \$4.00-5.00 per gallon by summer, even the anticipated shortfall may not be accurate.

We have been able to stay within budget on Personnel costs by not filling any of the vacancies we experienced in 2011. Three deputies were hired January, 2012, and one deputy who has been on military leave will be returning shortly. Obviously, by April we will have a better wage history for 2012, to determine if an end of year personnel appropriation is necessary.

It is imperative a decision be made regarding transportation of arrestees from the Justice and Law Enforcement Center to the new jail when it opens later this year. We will need to hire 3 additional deputies by April 1, 2012, to meet this responsibility. While the Board has indicated this responsibility will be with Corrections, I am told the personnel to perform the task have not been authorized. Last year the need for an additional Records System Specialist was identified, mainly due to the number of sex offender registrations resulting from the change in statutes. 2011 saw an additional 20% in the number of sex offenders at our office. This staff position needs to be filled sooner than later.

If I can answer any questions regarding the midyear budget review, please don't hesitate to call.

Sincerely,

Terry T. Wagner
Lancaster County Sheriff

LANCASTER COUNTY
Request for Increase in Personnel or Services
FISCAL YEAR 2011-12

BUSINESS UNIT: _____

OBJECT CODE	OBJECT DESCRIPTION	AMOUNT	JUSTIFICATION OF NEED TO INCREASE PERSONNEL OR PROVIDE ADDITIONAL SERVICES
61150	Deputy Sheriff 1 = Wages and Benefits	\$71,500	Deputy for additional Judge for District Court 1 = Wages and Benefits
61150	Deputy Sheriff 3 = Wages and Benefits	\$214,500	Deputies for transporting prisoners from the Court House to the off site jail. 3 = Wages and Benefits
61150	Records System Specialist 1 + Wages and Benefits	\$46,500	Administrative Support Personnel is needed to assist with over 8000 arrest warnts, handgun permits, and now the daunting task of re-registering and updating Sex Offenders information. 1 + Wages and Benefits
TOTAL NEEDED FOR 2012/13		\$332,500	
TOTAL TO CONSIDER		\$332,500	

651-2

Do Not Include Increase in F.T.E.'S or Requests for Expansion of Services in Your Requested Budget or Supporting Schedules - These will be Considered Separately.

LANCASTER COUNTY SHERIFF'S DEPARTMENT
IID-YEAR EXPENSES FOR 2011-12

ACCOUNT NAME	OBJECT CODE	2011-2012 BUDGET	ESTIMATED EXPENDITURES	CHANGE, BUDGET TO ACTUAL	% CHANGE BUDGET TO ACTUAL
PERSONNEL SERVICES					
Official's salary	61110	\$107,218	\$108,290	(\$1,072)	1.00%
Deputy's salary	61150	\$101,858	\$101,858	\$0	0.00%
Regular Salaries	61210	\$5,443,010	\$5,443,010	\$0	0.00%
Overtime	61310	\$175,000	\$175,000	\$0	0.00%
FICA contribution	61510	\$445,967	\$445,967	\$0	0.00%
Retirement contrib.	61520	\$453,006	\$453,006	\$0	0.00%
Group Health Insurance	61530	\$1,071,662	\$1,071,662	\$0	0.00%
Group Dental Insurance	61540	\$59,078	\$59,078	\$0	0.00%
Long Term Disability Ins.	61650	\$21,850	\$21,850	\$0	0.00%
Post Employee Health (PEHP)	61660	\$50,518	\$50,518	\$0	0.00%
Other empl. benefit	61695	\$210	\$210	\$0	0.00%
Worker's comp.	61750	\$11,400	\$11,400	\$0	0.00%
PERS. TOTAL		\$7,940,777	\$7,941,849	(\$1,072)	0.01%
SUPPLIES					
Office supplies	63110	\$7,000	\$7,000	\$0	0.00%
Duplicating supply	63120	\$500	\$500	\$0	0.00%
D.P. supplies	63130	\$2,500	\$2,500	\$0	0.00%
Ammunition/target	63210	\$12,500	\$12,500	\$0	0.00%
Ed/Train. materials	63215	\$1,800	\$1,800	\$0	0.00%
Uniforms	63220	\$22,500	\$22,500	\$0	0.00%
Janitor Supp	63225	\$1,050	\$1,050	\$0	0.00%
Other op. supplies	63345	\$25,500	\$25,500	\$0	0.00%
Medical supplies	63410	\$1,000	\$1,000	\$0	0.00%
Motor fuels	63510	\$175,000	\$235,000	(\$60,000)	34.29%
SUPPLIES TOTAL		\$249,350	\$309,350	(\$60,000)	24.06%
OTHER SERVICES					
Build. Maint. Service	64165	\$120	\$120	\$0	0.00%
Computer Software Licenses	64175	\$1,150	\$1,150	\$0	0.00%
Dry cleaning	64220	\$10,000	\$10,000	\$0	0.00%
Informational Services	64285	\$140,000	\$140,000	\$0	0.00%
Oth. contract serv.	64295	\$170,000	\$170,000	\$0	0.00%
Meals	64710	\$6,500	\$6,500	\$0	0.00%
Lodging	64715	\$12,000	\$12,000	\$0	0.00%
Fares	64720	\$18,500	\$18,500	\$0	0.00%
Parking	64730	\$400	\$400	\$0	0.00%
Vehicle rental	64735	\$1,500	\$1,500	\$0	0.00%
Other travel	64745	\$500	\$500	\$0	0.00%
Telephone local	64810	\$30,500	\$30,500	\$0	0.00%

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Telephone long dis.	64815	\$1,800	\$1,800	\$0	0.00%
Cellular Phone Service	64825	\$19,500	\$19,500	\$0	0.00%
Postage	64855	\$6,000	\$6,000	\$0	0.00%
Freight and express	64860	\$500	\$500	\$0	0.00%
Printing	64910	\$10,000	\$10,000	\$0	0.00%
Photocopy	64915	\$1,800	\$1,800	\$0	0.00%
Advertising	64925	\$3,000	\$3,000	\$0	0.00%
Film processing	64930	\$100	\$100	\$0	0.00%
Medical service	65110	\$6,000	\$6,000	\$0	0.00%
Court costs	65645	\$17,000	\$17,000	\$0	0.00%
Memb. & Dues	65660	\$1,485	\$1,485	\$0	0.00%
Books/subscriptions	65665	\$2,000	\$2,000	\$0	0.00%
Enrollment/tuition	65670	\$6,500	\$6,500	\$0	0.00%
Anticipated Grants	65821	\$6,500	\$6,500	\$0	0.00%
Oth. misc. fees	65845	\$11,500	\$11,500	\$0	0.00%
Property Ins.	65910	\$1,500	\$1,500	\$0	0.00%
Liability insurance	65915	\$95,548	\$95,548	\$0	0.00%
Vehicle insurance	65920	\$23,771	\$23,771	\$0	0.00%
Other insurance	65935	\$780	\$780	\$0	0.00%
Employee Bonds	65955	\$115	\$115	\$0	0.00%
Electricity	66110	\$4,250	\$4,250	\$0	0.00%
Natural Gas	66115	\$2,500	\$2,500	\$0	0.00%
Motor Vehicle R&M	66210	\$110,000	\$110,000	\$0	0.00%
Office eq. R&M	66220	\$400	\$400	\$0	0.00%
Communications R&M	66265	\$52,090	\$52,090	\$0	0.00%
Other Eq. R&M	66410	\$800	\$800	\$0	0.00%
Rent buildings	66520	\$269,467	\$269,467	\$0	0.00%
Other rentals	66545	\$50	\$50	\$0	0.00%
SERVICES TOTAL		\$1,046,126	\$1,046,126	\$0	0.00%
CAPITAL OUTLAY					
Vehicles	67410	\$198,000	\$198,000	\$0	0.00%
Office Equipment	67415	\$2,600	\$2,600	\$0	0.00%
Comm. Equipment	67445	\$1,800	\$1,800	\$0	0.00%
Other equipment	67495	\$25,000	\$25,000	\$0	0.00%
CAPITAL TOTAL		\$227,400	\$227,400	\$0	0.00%
AGENCY TOTAL		\$9,463,653	\$9,524,725	(\$61,072)	0.65%

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Lancaster County Sheriff's Office

Mid-Year Budget Analysis

July 1, 2011 thru December 31, 2011

					Est. 50%					Est. 50%
Code	Account Description	Budgeted	Received	Budget Balance	Budget Balance %	Mid-Year Adjustments	Adjusted Budget	Adjusted Budget Bal.	Adjusted Budget %	
50000	REVENUES									
54115	Public Safety	-	-	-	0.0%	-	-	-	0.0%	
54120	Highway Streets	12,464.00	10,968.10	1,495.90	12.0%	-	12,464.00	1,495.90	12.0%	
54165	Justice Assistance	31,119.00	34,127.21	(3,008.21)	-9.7%	3,008.21	34,127.21	-	0.0%	
54220	Domestic Violence Assist (Changed to: 59310)	-	-	-	0.0%	-	-	-	0.0%	
54225	Dept of Justice	-	-	-	0.0%	-	-	-	0.0%	
54399	Miscellaneous Federal Re	7,400.00	427.49	6,972.51	94.2%	(6,400.00)	1,000.00	572.51	57.3%	
54799	Miscellaneous State Rece	-	-	-	0.0%	-	-	-	0.0%	
55235	Distress Warrant Mileage	300.00	140.91	159.09	53.0%	-	300.00	159.09	53.0%	
55320	Sheriff's Fees	435,000.00	145,494.98	289,505.02	66.6%	(100,000.00)	335,000.00	189,505.02	56.6%	
55321	Sheriff's Inspection Fee	100,000.00	69,010.00	30,990.00	31.0%	39,000.00	139,000.00	69,990.00	50.4%	
55495	Other Miscellaneous Fees	-	-	-	0.0%	-	-	-	0.0%	
55810	Contract Revenue/Reimbursement	446,403.00	231,863.55	214,539.45	48.1%	-	446,403.00	214,539.45	48.1%	
55860	Security Services	458,768.00	213,394.50	245,373.50	53.5%	-	458,768.00	245,373.50	53.5%	
55896	Other Reimb & Refunds	9,892.00	1,004.85	8,887.15	89.8%	(7,500.00)	2,392.00	1,387.15	58.0%	
57195	Other Interest Income	100.00	45.53	54.47	54.5%	-	100.00	54.47	54.5%	
58210	Sale of Equipment	1,000.00	-	1,000.00	100.0%	-	1,000.00	1,000.00	0.0%	
58520	Surplus Sales	4,000.00	6,355.69	(2,355.69)	-58.9%	2,355.69	6,355.69	0.00	0.0%	
58568	Non-Governmental Grants	5,000.00	9,888.75	(4,888.75)	-97.8%	4,888.75	9,888.75	-	0.0%	
58570	Judgements & Settlements	-	-	-	0.0%	-	-	-	0.0%	
58595	Other Miscellaneous Reve	-	-	-	0.0%	-	-	-	0.0%	
59310	Federal Grant Transfers	-	-	-	0.0%	-	-	-	0.0%	
59310	Domestic Violence Assist (Changed from: 54220)	32,949.00	16,401.50	16,547.50	50.2%	-	32,949.00	16,547.50	0.0%	
Total:		1,544,395.00	739,123.06	805,271.94	52.1%	(64,647.35)	1,479,747.65	740,624.59	50.1%	

LANCASTER COUNTY CORRECTIONS DEPARTMENT

605 SOUTH TENTH STREET
LINCOLN, NE 68508
(402) 441-7530
FAX: 441-8946

MICHAEL THURBER, DIRECTOR

TO: Board of County Commissioners

FROM: Michael Thurber
Corrections Director

DATE: January 18, 2011

SUBJECT: Mid-Year Budget Review for FY12
Planning for FY13

Per your request, I am providing information regarding our operational expenditure and revenue budgets for the current fiscal year. This information is based on six months of actual data through December, 2011.

GENERAL EXPENDITURE BUDGET

With 6 months of expenditure history, we estimate that our Fiscal Year 2012 budget would be overspent by \$145,000. As of December 31, we are showing a total of 52.2% remaining. However, if we were to remove District Energy figures and the new facility start up utility costs, we are approximately at 49%.

We will have individual line items in our budget that pertain to inmate population, PEHP, and unemployment compensation that are already expended or will be by the year's end.

Total population from July to December, 2011 has increased 3.4% compared to the same time period last year. The maximum security jail is up 4.6% and LCF minimum security has increased .5%. Out of county housing will continue to be monitored and used according to need. We currently have 36.2% remaining in the boarding contracts.

PEHP (61660) is already overspent. We eliminated \$30,000 during this past year's budget preparations. We will over spend this line item by approximately \$25,000. Food Service (64275) is projected to be overspent due to population increases we experienced during the first six months of the fiscal year. Meal prices increased 1.1% in December based on the Consumer Price Index

adjustment. We expect to have a \$30,000 shortfall in this category for FY12.

As history has demonstrated, our number of out-of-county housed inmates will certainly increase during the next two quarters. Without knowing our booking totals over this period of time, we must project a deficit of approximately \$120,000 in the Boarding Contracts (64160) line item. Many factors can play into the department's ability to stay under budget in this category.

GENERAL REVENUE BUDGET

At this time, we project that revenue will exceed budgeted amounts. We have currently received 60% of FY12 revenues. It should be noted that beginning in FY12, the state inmate reimbursement program was eliminated.

The County Board should be aware since July 2002 to June, 2011, the State of Nebraska has been billed and has not paid Lancaster County a total of \$7,169,993 for the housing of State prisoners as provided under LB695. The state ended the program June, 2011.

Attachments.

2012 Revenue Projections

Population Graph

Projected Revenues
Fiscal Year 2012

midyrrevenue

671-3

CODE	DESCRIPTION	CURRENT BUDGET	Year to Date Revenue AS OF DEC. 31, 2011	YTD % UNCOLLECTED	PROJECTIONS JAN. 2012-JUNE 2012	YEAR END PROJECTIONS 2011-2012
54140	Social Security Incentive	\$26,000	\$28,200	-8.5%	\$23,400	\$51,600
54225	Dept. of Justice (SCAAP)	\$65,000	\$70,819	-9.0%	\$0	\$70,819
54495	State Prisoner (LB695)	\$0	\$0	0.0%	\$0	\$0
55135	Telephone Commissions	\$165,000	\$65,149	60.5%	\$91,000	\$156,149
55150	Vending Commissions	\$35,000	\$18,633	46.8%	\$18,000	\$36,633
55155	Vending-Commissary	\$35,000	\$20,063	42.7%	\$20,000	\$40,063
55525	Marshal Room/Bd	\$15,000	\$2,079	86.1%	\$2,000	\$4,079
55545	Misc. Others/Room & Bd	\$200	\$0	100.0%	\$0	\$0
55870	Meal Reimbursements	\$80,000	\$43,354	45.8%	\$39,000	\$82,354
55896	Miscellaneous Reimb.	\$9,000	\$6,557	27.1%	\$5,000	\$11,557
		\$430,200	\$254,853		\$198,400	\$453,253
	TOTALS	\$430,200	\$254,853	40.8%	\$198,400	\$453,253

PROJECTED YEAR END REVENUE FOR BUDGET YEAR 2011/2012

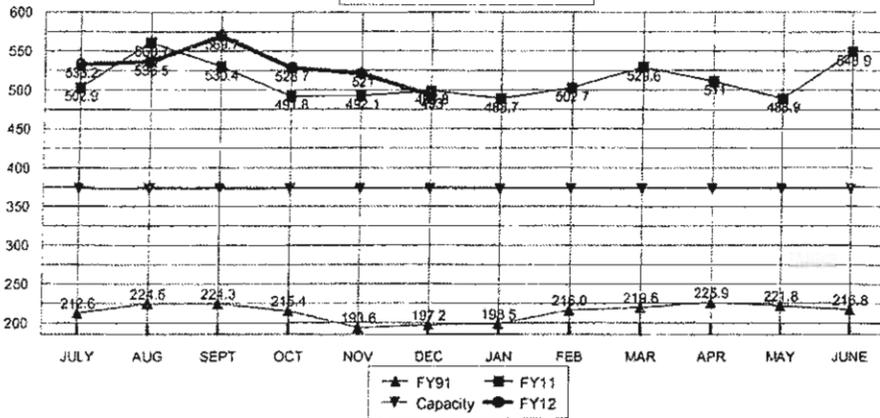
\$453,253

Program ended in June. 2011

Revenue Budget 2010 **\$430,200**

Estimated Revenue Overage **\$23,053**

**TOTAL POPULATIONS
 FY91, FY11, FY12**

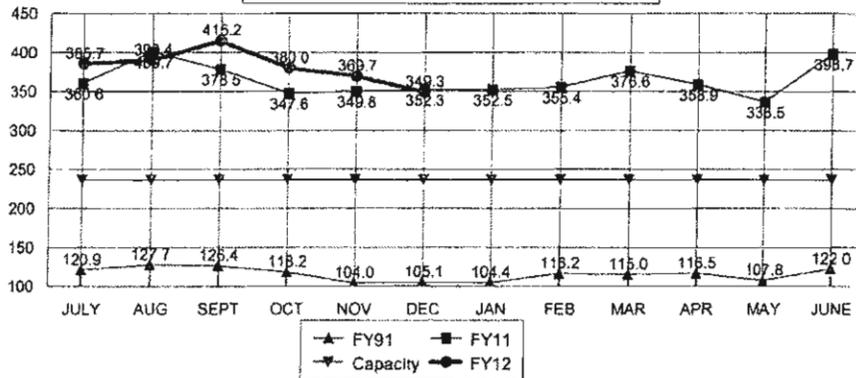


AVERAGES

FY12 TO DATE	530.4
FY11 SAME PERIOD	512.8
FY11 TO YR-END	512.2

3.4%	Change in FY12 to date over same period last year
3.5%	Change in FY12 to date over FY11 average to year-end

**JAIL-OFF SITE CO. POPULATION
 FY91, FY11, FY12**

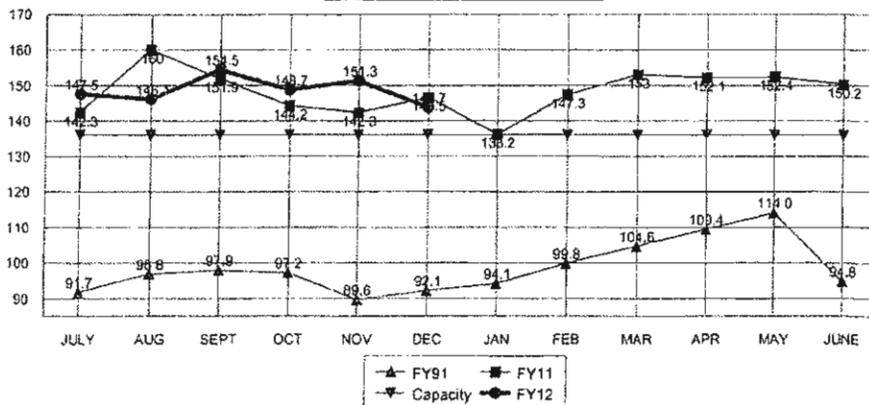


AVERAGES

FY12 TO DATE	381.7
FY11 SAME PERIOD	364.9
FY11 TO YR-END	364.0

4.6%	Change in FY12 to date over same period last year
4.9%	Change in FY12 to date over FY11 average to year-end

**LCF-ONLY POPULATION
 FY91, FY11, FY12**



AVERAGES

FY12 TO DATE	148.6
FY11 SAME PERIOD	147.9
FY11 TO YR-END	148.2

0.5%	Change in FY12 to date over same period last year
0.3%	Change in FY12 to date over FY11 average to year-end

671-4

Dennis M. Meyer

From: Griggs, Lori [lori.griggs@nebraska.gov]
Sent: Tuesday, January 17, 2012 3:37 PM
To: Dennis M. Meyer
Subject: mid-year budget

Dennis,

I am not aware of any anticipated changes to my current budget for 11/12.

In regard to the next 2 years, I would like to be requesting new computers for staff and begin a graduated replacement schedule. 10 new PC's by 2013 and an additional 10 by 2014 at an estimated overall cost of \$20,000.

Since Juvenile Probation is involved in the discussions regarding new space in the old jail, there may be additional furniture/office designing costs associated with a possible move of our entire office. At this point, I am not anticipating additional staff in the next 2 years.

Lori

Lori Griggs
Chief Probation Officer
State Probation District 3J
575 S. 10th St.
Lincoln, NE 68508

2.441.7383

Dennis M. Meyer

From: Dennis M. Meyer
Sent: Tuesday, January 24, 2012 9:29 AM
To: Kim G. Etherton
Subject: RE: Mid Year Numbers

Kim,

This email works for me. Thanks.

Dennis Meyer
Lancaster County Budget Director
555 South 10th Street, Suite 110
Lincoln NE 68508
Phone: (402) 441-6869
Email: dmmeyer@lancaster.ne.gov

From: Kim G. Etherton
Sent: Tuesday, January 24, 2012 9:27 AM
To: Dennis M. Meyer
Subject: RE: Mid Year Numbers

Dennis

Would you like me to formally document and submit this increase or is this email sufficient?
These increases are a result of the approval given to retain the clerk II position.

Salary addition:	17,190.00
FICA:	1,315.00
Pension:	1,341.00
Health:	7,794.00
	<hr/>
	27,640.00

Kim Etherton, M.A., LIMHP,
Director, LCCC

*"There are two ways of spreading light; to be the candle or the mirror that reflects it."
Edith Wharton*

From: Dennis M. Meyer
Sent: Monday, January 23, 2012 4:14 PM
To: Kim G. Etherton
Subject: Mid Year Numbers

To: Dennis Meyer, Budget & Fiscal Director
From: Michelle Schindler, Facility Director
Date: January 12, 2012
Subject: Mid-Year Budget Update for Youth Services Center

For FY12, our six month expenditures reflect that we are 1% over spent. Due to fluctuations in the population and staff vacancies we will be able to stay within our FY12 adopted budget and cover the additional PEHP costs.

As of January 11th our revenues are 12.32% (or \$393,408) over collected. Assuming contracts continue at current rates, we anticipate ending FY12 above our adopted revenues by at least \$100,000. Our overall population has decreased over the past few weeks but our housing revenue overall has remained above initial projections.

Concerning future year expenditures, we anticipate the following changes/needs of our agency.

FY13 and FY14 Potential Issues

Capital Items: We have some capital items on site that are reaching a point where it may cost more to repair than to replace.

- Agency Vehicle: 2 of our 4 vehicles have 140,000 miles on them and are requiring more repair costs each year.
- Facility Appliances: we have a freezer and oven on-site that are beyond repair. We also have a small refrigerator that is currently operational but with increased recent repairs may also become beyond repair in the near future.

Technology: Information Services has informed us that some of our current systems are obsolete. We are also evaluating recent advances in technology and reviewing the replacement of some of these systems.

- Electronic Safety Check System: system is 8 years old and recently required a higher volume of repairs.
- Terminal System used with Criminal Justice Information System: replacement terminals and terminal components are scarce. When the replacements run completely out we will need to look at alternatives.
- Security Cameras: replacements are needed due to normal wear and tear on cameras used 24 hours a day, 365 days per year.

Staffing Changes: If our population remains at its current level, we don't anticipate the need to expand our staffing.

1/17/12

MID-YEAR BUDGET REVIEW (FY 2012)

GENERAL FUND (7030-011)

Oct. - 21 days
Nov - 22 days
Dec - 22 days
65

Elected Official's Salary (61110)

53,421 est. needed to finish out FY
51,874 left in current budget as of 12/31/11
- **1,547** estimated add'l appro. needed

Deputy's Salary (61150)

41,567 est. needed to finish out FY
40,623 left in current budget as of 12/31/11
- **944** estimated add'l appro. needed

Regular Salaries (61210)

Oct \$144,013
Nov \$151,959
Dec \$152,028
\$448,000/65 days = \$6,892 per day x 130 days = \$896,000 + 10,800 for new Clerk Typist I

906,800 est. needed to finish out FY
961,644 left in current budget as of 12/31/11
+ 54,844 estimated left in budget

FICA (61510)

\$1,001,788 (salaries needed to finish out the year) x .0765 = \$76,637

76,637 est. needed to finish out FY
84,284 left in current budget as of 12/31/11
+ 7,647 estimated left in budget

GENERAL FUND (7030-011) (Cont'd)

Pension (61520)

\$1,001,788 x 5.2% = \$52,093 x 1.5 = \$78,140

78,140 est. needed to finish out FY
84,199 left in current budget as of 12/31/11
+ 6,059 estimated left in budget

Health & Life Insurance (61530)

New insurance cost is \$30,813 per month x 6 months left in FY = \$184,878

184,878 est. needed to finish out FY
177,615 left in current budget as of 12/31/11
- 7,263 estimated add'l appro. needed

Dental Insurance (61540)

New dental insurance cost is \$1,534 per month x 6 months left in FY = \$9,204

9,204 est needed to finish out FY
9,500 left in current budget as of 12/31/11
+ 296 estimated left in budget

Long Term Disability (61540)

\$1,001,788 (salaries needed to finish out the year) x \$.0037 = \$3,707

3,707 est needed to finish out FY
4,095 left in current budget as of 12/31/11
+ 388 estimated left in budget

PEHP (61660)

Cost is \$1,672 per mo. x 6 mos. = \$10,032

10,032 est. needed to finish out FY
829 left in current budget as of 12/31/11
- 9,203 estimated add'l appro. needed

OTHER EMPLOYEE BENEFITS (61695)

Cost is \$22.50 per mo. x 6 mos. = \$135

135 est. needed to finish out FY
113 left in current budget as of 12/31/11
- 22 estimated add'l appro. needed

7030-011 total estimated left in budget: + \$50,255



Revised 12/27/11

Lincoln/Lancaster County

Human Services Administration

555 South 10th Street Suite 107
Lincoln NE 68508

(402) 441-4944

(402) 441-6805 Fax

www.lincoln.ne.gov

Kit Boesch Human Services Administrator
kboesch@lancaster.ne.gov

Date: December 23, 2011

To: Dennis Meyer, Treasurer

From: Kit Boesch *KMB*
Human Services Administrator

Re: 2011-2012/2012-2013 Budgets for Human Services/Juvenile Justice

1. Current Year Update

Balance	=	\$162,280
Average Monthly Expenses	=	\$ 23,100
Add printing - \$1,000 and HSF Dues - \$2,000		
= \$3,000/7 = \$439 per month	=	\$ 429 ⁴³⁹ per month

\$ 23,540		\$ 164,780		
\$23,530 x 7 months = \$164,710 - \$162,280	=	\$ 2,430 ²⁵⁰⁰ shortfall		<i>KMB</i>

2. Future Funding: 2012-2013

A. Add position: Currently our Early Assessment Specialist is a Cedars employee, on contract with the County. This is a grant funded position by the Crime Commission for the past 3 years. We have discussed this with Bernie and Deb. The money saved over 3 years by a 2012-2015 contract with Cedars will be more than enough to cover this position. This position SAVES the County over \$100,000/year.

New Classification: (See proposed draft job description.)

Juvenile Justice Program Manager:

Salary:	\$36,500 (\$17.55/hr)
Benefits:	\$ 9,125 (25%)
	\$45,625

B. Small concern: IS has indicated my laptop computer is too old to add anymore memory. It was most recently updated to get into TRIM. There is the possibility it may not last through 2013, but we will see. It was purchased in August, 2005.

Juvenile Justice Program Manager

NATURE OF WORK

This is professional administrative work in the coordination and management of an early assessment program in juvenile justice.

Work involves the responsibility for planning, organizing and directing all phases of a program in the area of juvenile justice early assessment. Employees in this class have administrative responsibility and authority and are responsible to the Human Services Administrator. Work is reviewed through reports submitted, conferences, and public comment.

EXAMPLES OF WORK PERFORMED

Reviews and evaluates the procedures and overall functions of assigned juveniles; prepares reports and recommendations for changes in methods, procedures and policies in order to obtain objectives previously established.

Establishes and enforces standards for quality and efficiency in work performance in dealing with public; evaluates program effectiveness by review of activities and other reports submitted, and public comment.

Performs related work as required.

DESIREABLE KNOWLEDGES, ABILITIES AND SKILLS

Thorough knowledge of the principles, practices, and methods used in providing juvenile hearings, detention and release services.

Thorough knowledge of organizational and administrative policies and procedures as related to the juvenile justice system.

Ability to conduct thorough interviews and utilize the information to make appropriate recommendations to the prosecuting attorney.

Ability to analyze and interpret data and submit reports upon analysis, as it effects the juvenile justice system.

Ability to establish and maintain effective working relationships with juveniles, law enforcement and justice system personnel, community service providers, co-workers and the general public.

Ability to analyze problems and situations, and to recommend programs to assist in resolving problems.

Ability to prepare oral and written reports clearly and concisely.

Ability to communicate effectively both orally and in writing.
Ability to generate and maintain accurate records.

DESIREABLE TRAINING AND EXPERIENCE

Graduation from an accredited four year college or university with graduate course work in psychology, criminal justice, counseling, public health administration, the social or behavioral sciences, or related field or comparable experience in the field of juvenile justice.

MINIMUM QUALIFICATIONS

Graduation from an accredited four year college or university with major course work in business or public administration, public health administration, the social or behavioral sciences, or related field, plus considerable experience in a supervisory capacity related to the position and program to which assigned; or any equivalent combination of training and experience which provides the desirable knowledge, abilities and skills.

Approved by: _____
Department Head

Personnel Director

Jan 2012

1/17/12

MID-YEAR BUDGET REVIEW

BRIDGE FUND (7031-021)

Oct. - 21 days
Nov - 22 days
Dec - 22 days
65

Regular Salaries (61210)

Oct \$123,618
Nov \$127,508
Dec \$123,132
\$374,258/65 days = \$5,758 per day x 130 days = \$748,516

748,516 est. needed to finish out FY
781,618 left in current budget as of 12/31/11
+ 33,102 estimated left in budget

Temporary Salaries (61250)

Budgeted \$25,080 - \$11,813 = \$13,267
3 employees = \$358 per day x 34 days = \$12,172

12,172 est. needed to finish out FY
11,813 left in current budget as of 12/31/11
- 353 estimated add'l appro. needed

Overtime Salaries (61310)

\$10,179 left as of 12/31/11 - additional appropriations dependent upon the weather in the next several months.

FICA (61510)

\$771,231 (Regular + OT + Temp salaries) x .0765 = \$59,000
59,000 est. needed to finish out FY
64,764 left in current budget as of 12/31/11
+ 5,764 estimated left in budget

Pension (61520)

\$771,231 (Regular + OT salaries) x 5.2% = 40,104 x 1.5 = 60,156
60,156 est. needed to finish out FY
62,579 left in current budget as of 12/31/11
+ 2,423 estimated left in budget

BRIDGE FUND (7031-021) (Cont'd)

Health & Life Insurance (61530)

New insurance cost is \$29,150 per month x 6 months left in FY = \$174,900

174,900 est. needed to finish out FY
175,754 left in current budget as of 12/31/11
+ **854** estimated left in budget

Dental Insurance (61540)

New insurance cost is \$1,529 per month x 6 months left in FY = \$9,174

9,174 est. needed to finish out FY
9,992 left in current budget as of 12/31/11
+ **818** estimated left in budget

L.T. Disability (61650)

\$771,231 (Regular & OT salaries) x .0037 = 2,854

2,854 est. needed to finish out FY
3,416 left in current budget as of 12/31/11
+ **562** estimated left in budget

PEHP (61660)

Cost is \$1,319 per mo. x 6 mos. left in FY = \$7,914 + 15,464 (Bob Lane retirement payout) = \$23,378

23,378 est. needed to finish out FY
12,920 left in current budget as of 12/31/11
-10,458 estimated add'l appro needed

7031-021 total estimate left in budget for personal services: **+ \$32,712**

Dennis M. Meyer

From: Dean B. Settle
Sent: Friday, January 13, 2012 10:47 AM
To: Dennis M. Meyer
Cc: Judi Tannahill; Gary Chalupa; Kerry P. Eagan; Kit M. Boesch
Subject: Mid-Year Budget Review

Dennis,

At CMHC our financial situation looks good, receivables continue to grow, expenses are in control. The Legislature is expected to restore the cuts made last year. Referrals and requests for service remains strong and we will serve more people in the next six months. Grants and new funding of projects i.e. The Sex Offender Program, The Raise Project and The Open Door Project are continuing to provide revenue increases. No budget changes are needed for the balance of the fiscal year.

Depending on the future of the agency within County government, I am projecting two new expenses for the next fiscal year and both are one-time, in the near term. Our accreditation expires October, 2012, it must be continued it is required by State Statute, an expense of approximately \$14,500 is projected. The second scheduled expenditure is the implementation of the eBHIN electronic medical records, practice management, e prescribing systems along with some new hardware (we have a credit of \$26,000 for new hardware at eBIN through a grant source). I am projecting a \$25,000 expenditure for additional costs and staff training, and additional hardware may be needed over and above the grant already in hand, eBHIN will purchase hardware for CMHC's system installation.

Last, if CMHC remains a County agency, I propose that we bill GA for each Mental Health service episode to better provide a baseline of potential costs to the County for these mental health services. This also is a revenue stream that CMHC needs to maintain and replace staffing i.e. nursing personnel, support staff, case managers and prescribers. By using sample medications we will be able to provide this mandated service for \$300,000 to \$350,000 annually. My assumption is based on 125 GA referrals at any given time during the year being served.

Dec 2010 to June 2011 Expenses					2011	2012	2012	2012	2012
		Dec 10	June 11	Difference	Dec	Projected	Budget	%	\$
61250	Temporary Salary	15,942.09	34,278.76	18,336.67	15,366.17	33,702.84	43,148.00	28.02	9,445.16
61660	PEHP	0.00	904.20	904.20	897.35	1,801.55	445.00	-75.30	-1,356.55
63510	Motor Fuels	2,382.35	4,049.03	1,666.68	4,574.51	6,241.19	5,000.00	-19.89	-1,241.19
64295	Other Misc Contract- L & C	15,678.80	15,754.30	75.50	17,278.50	17,354.00	20,000.00	15.25	2,646.00
64855	Postage	2,358.15	3,670.55	1,312.40	3,701.25	5,013.65	3,500.00	-30.19	-1,513.65
65845	Other Misc Fees & S	18,410.81	32,582.97	14,172.16	27,655.48	41,827.64	23,000.00	-45.01	-18,827.64
66210	Motor Vehicle R & M	150.55	2,613.85	2,463.30	2,029.57	4,492.87	2,000.00	-55.49	-2,492.87
Totals		54,922.75	93,853.66	38,930.91	71,502.83	110,433.74	97,093.00	-12.08	-13,340.74

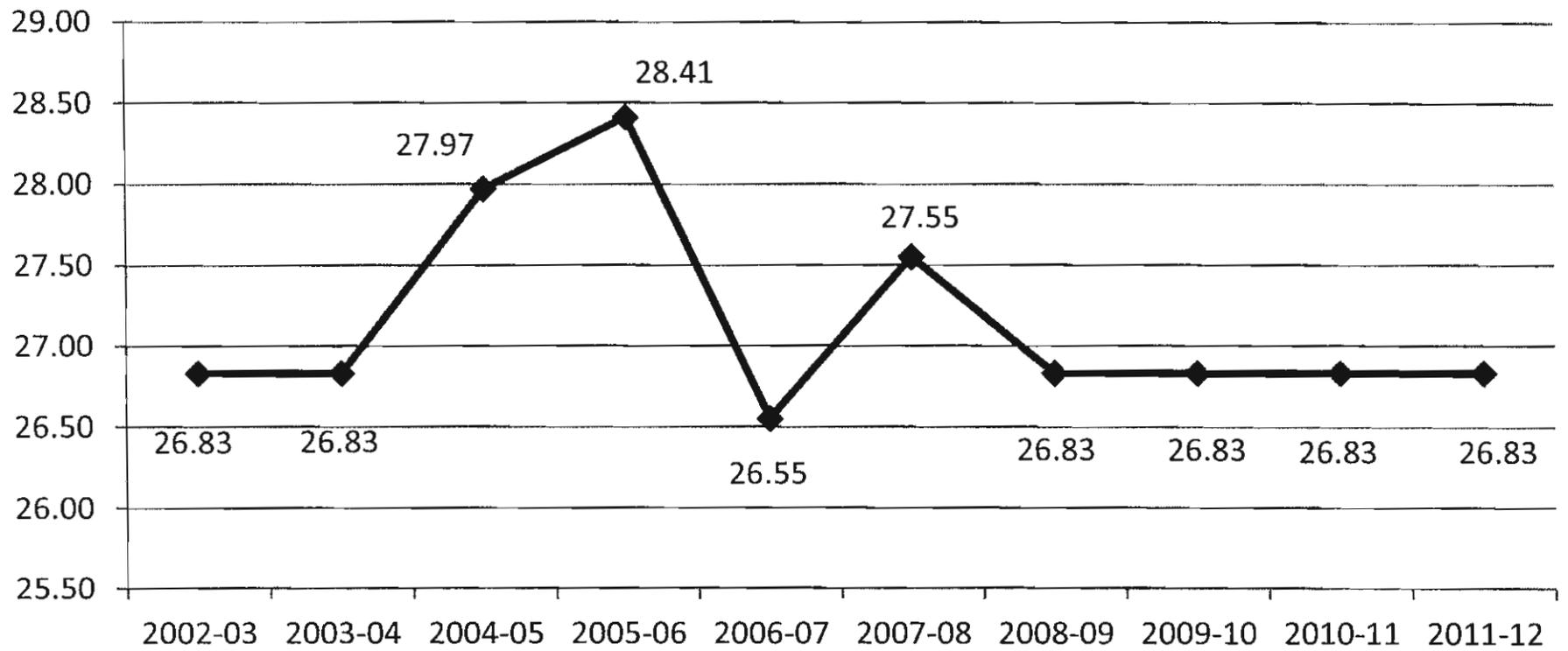
Dec 2010 to June 2011 Revenue					2011	2012	2012	2012	2012
		Dec 10	June 11	Difference	Dec	Projected	Budget	%	\$
52195	Other Special Assessments	11,637.99	36,091.74	24,453.75	14,821.60	39,275.35	37,000.00	6.15	2,275.35
55848	Weed Control	9,724.48	9,922.42	197.94	13,426.93	13,624.87	17,000.00	-19.85	-3,375.13
55858	City Weed Abatement	4,109.96	4,109.96	0.00	12,917.01	12,917.01	4,000.00	222.93	8,917.01
Totals		25,472.43	50,124.12	24,651.69	41,165.54	65,817.23	58,000.00	13.48	7,817.23

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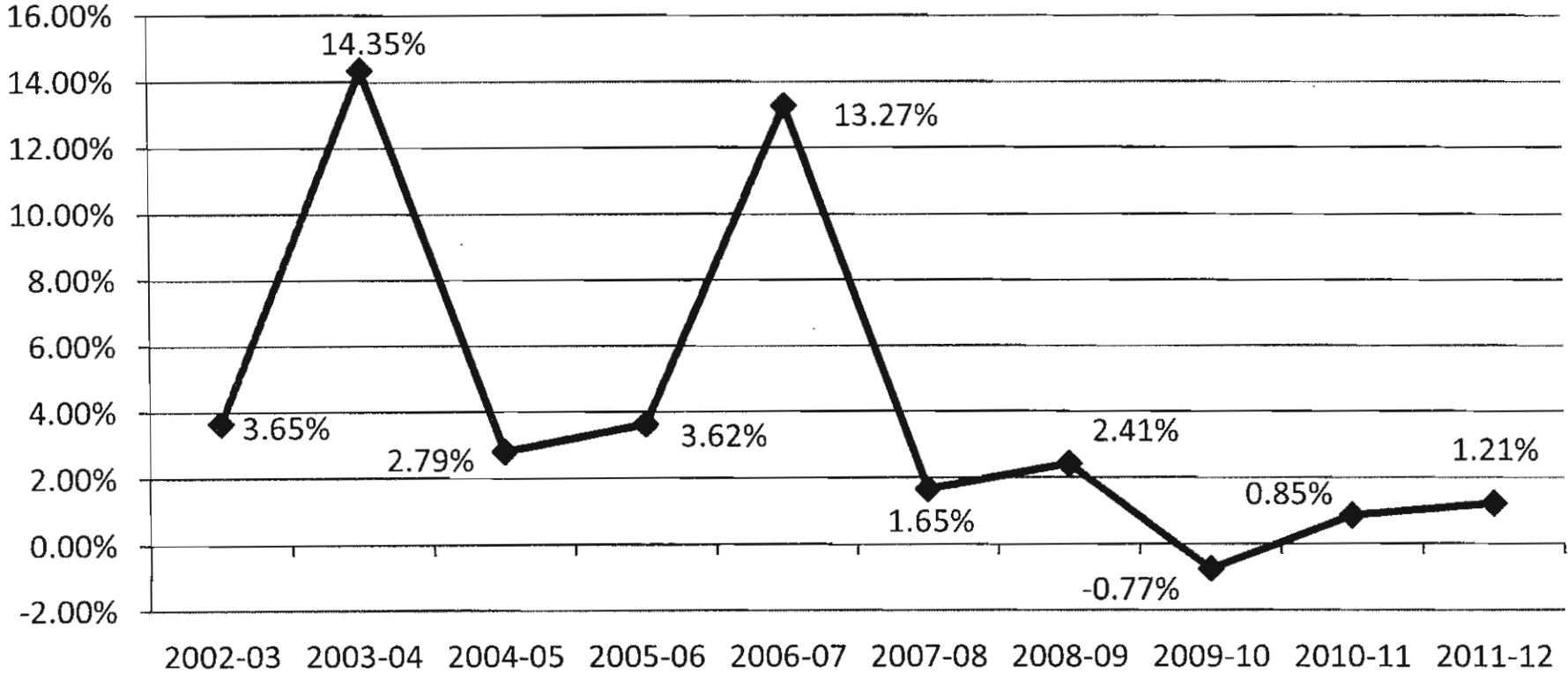
LANCASTER COUNTY
FY12 MID-YEAR BUDGET REVIEW

- 2-1 TAX & VALUATION HISTORY
- 2-6 PROJECTED REVENUES FOR PROPERTY TAX FUNDS
- 2-7 EXPENDITURE HISTORY
- 2-9 BUDGETED DISBURSEMENTS BY FUNCTION
- 2-10 REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2011
- 2-12 COMPARISON OF OBLIGATIONS THROUGH DECEMBER
- 2-13 PUBLIC SAFETY AND THE JUSTICE SYSTEM
- 2-14 PUBLIC WORKS
- 2-15 HUMAN SERVICES
- 2-16 PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2011
- 2-17 COMPARISON OF PAYROLL OBLIGATIONS THROUGH DECEMBER
- 2-18 COMPARISON OF PAYROLL COSTS
- 2-20 COMPARISON OF PAYROLL COSTS - FY11 COMPARED TO FY10
- 2-22 OVERTIME BY AGENCY COMPARED TO BUDGET
- 2-23 REVENUES VERSUS BUDGETED - DECEMBER 31, 2011
- 2-24 COMPARISON OF ACTUAL REVENUES - FY12 COMPARED TO FY11
- 2-25 ALLOCATION OF PROPERTY TAX, MOTOR VEHICLE TAX AND
INHERITANCE TAX
- 2-26 CHANGE IN VALUATION
- 2-27 CHANGE IN CONSUMER PRICE INDEX
- 2-28 CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY
- 2-29 YEAR END FUND BALANCES
- 2-31 NON-MANDATED COUNTY SERVICES

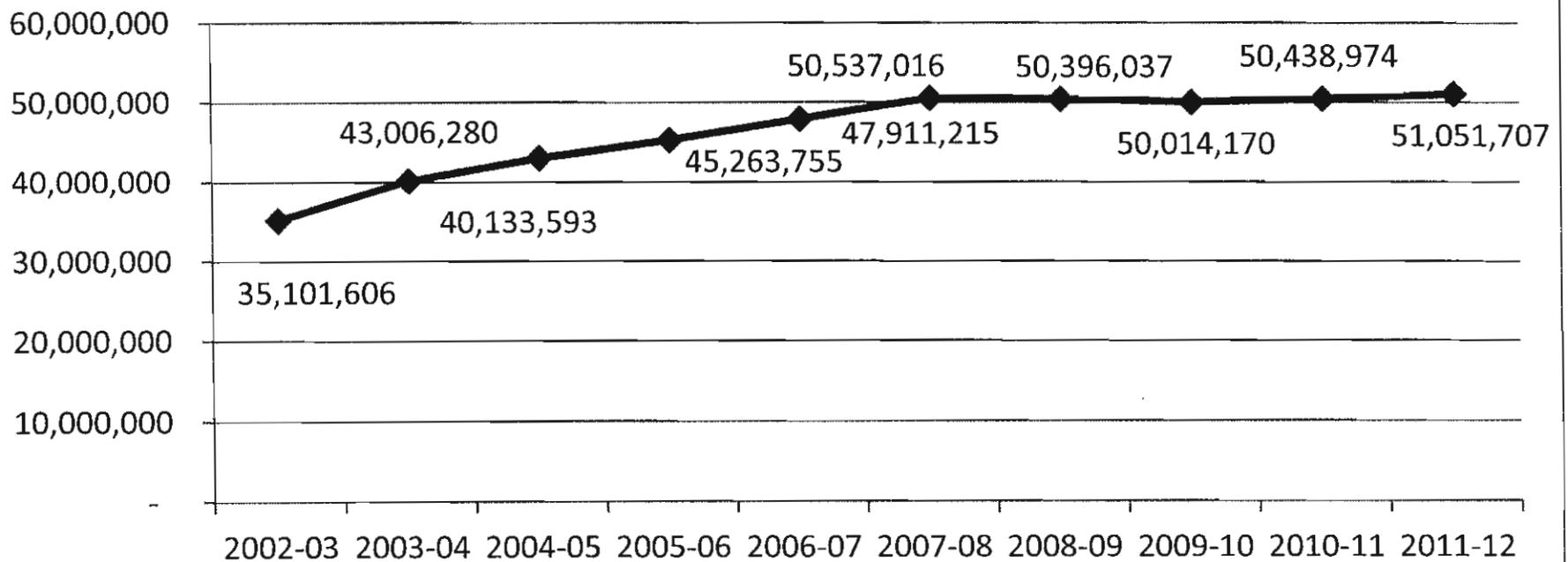
County Tax Levy (10 Year History)



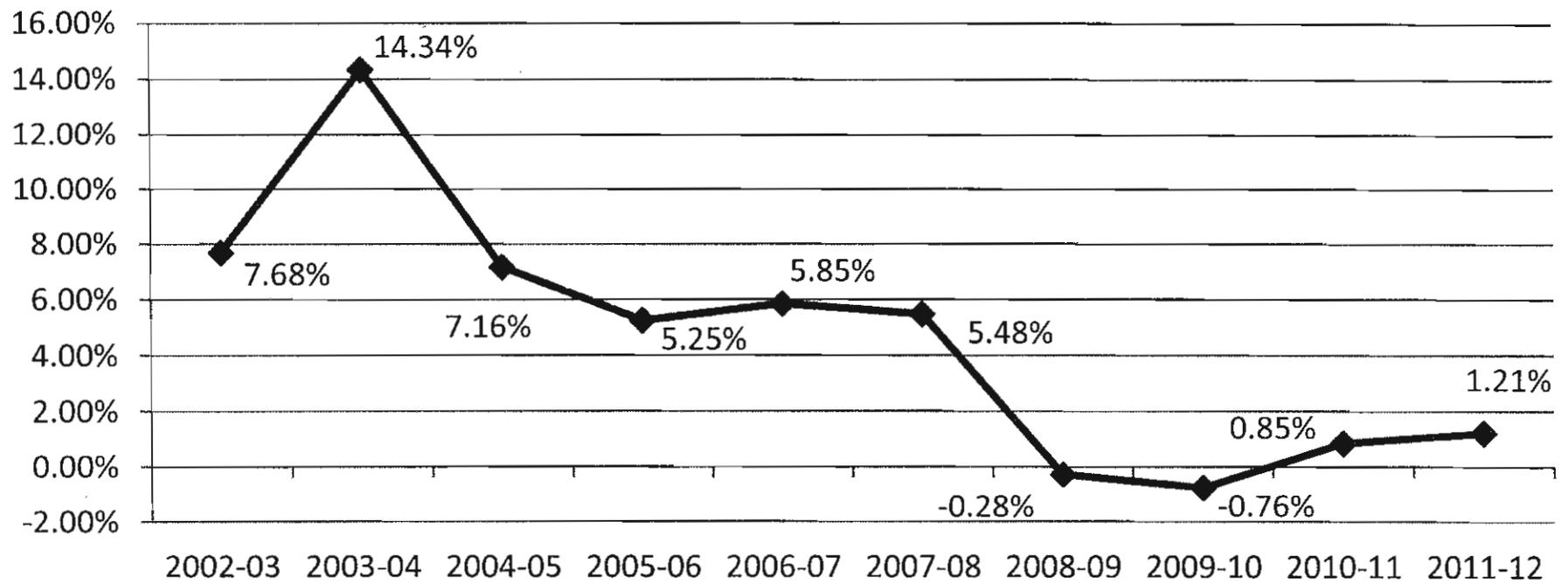
% Increase in Valuation (10 Year History)



County Property Tax (10 Year History)



% Increase in Property Tax

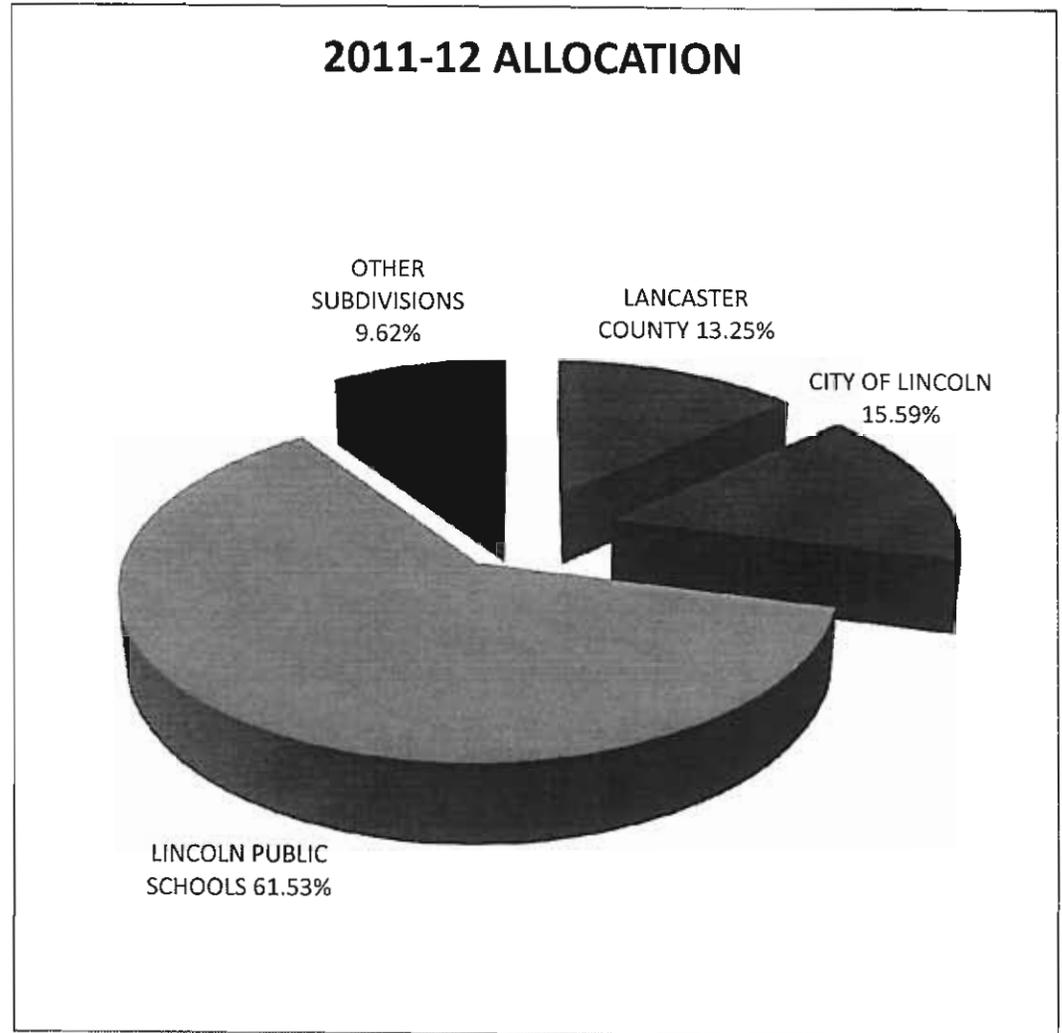


LANCASTER COUNTY
2011-2012 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.025212 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

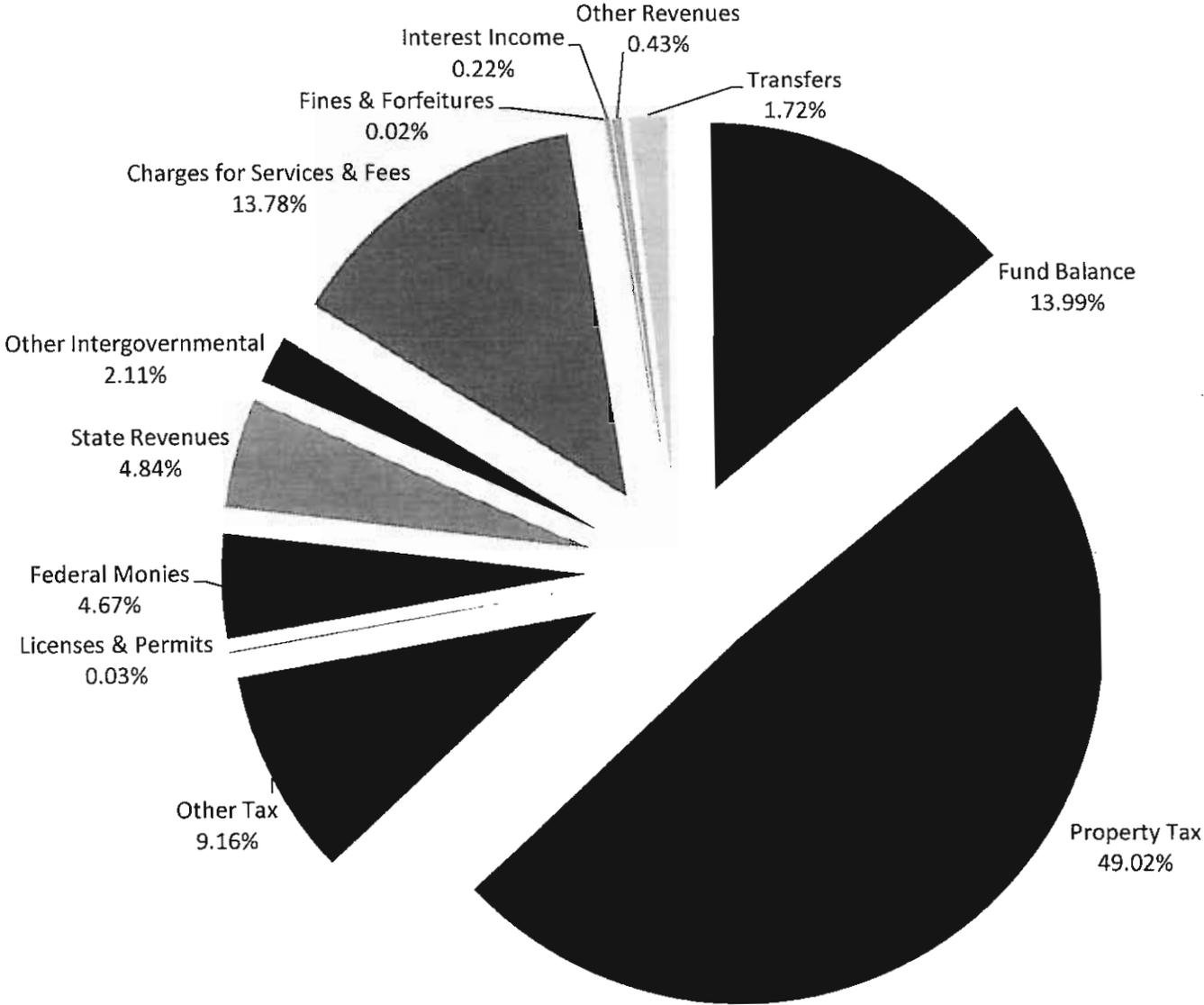
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.268300	LANCASTER COUNTY	13.25%
0.315800	CITY OF LINCOLN	15.59%
1.246207	LINCOLN PUBLIC SCHOOLS	61.53%
0.194905	OTHER SUBDIVISIONS	9.62%

OTHER SUBDIVISIONS

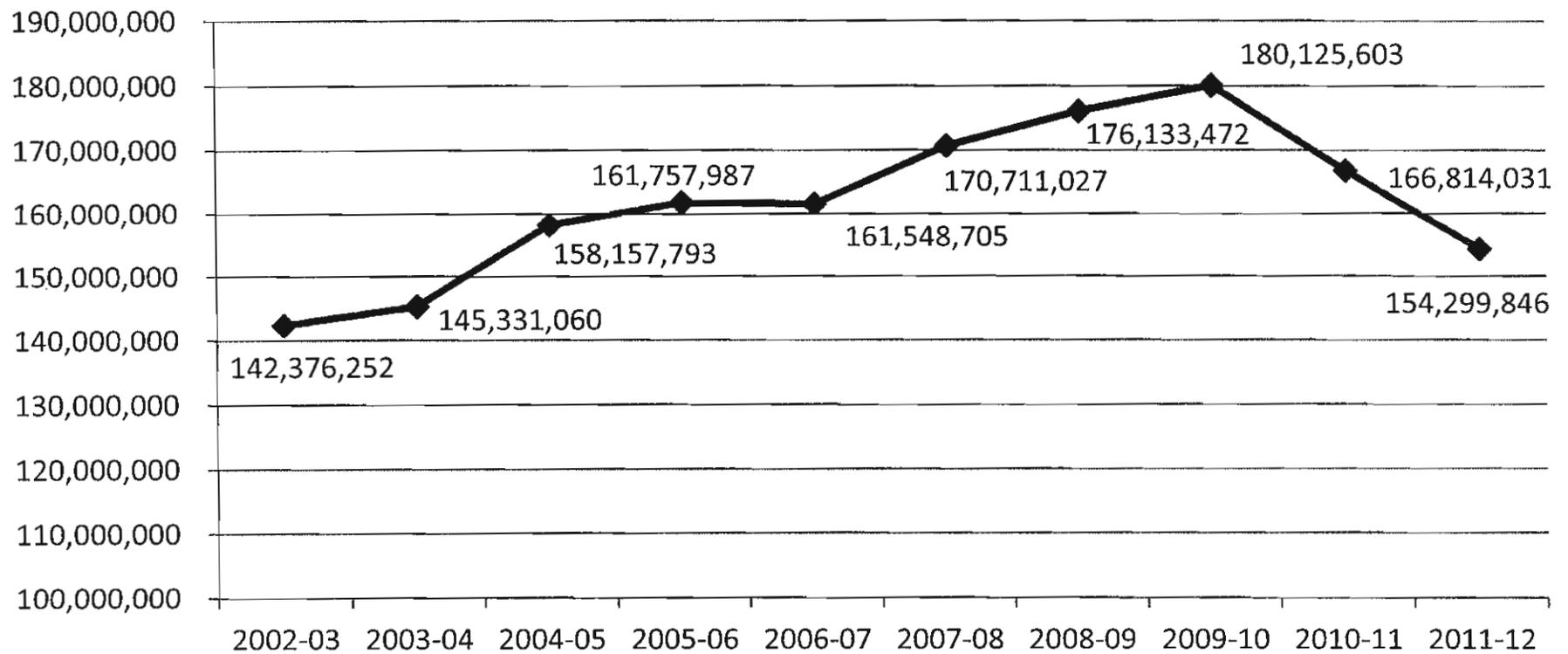
0.001581	Agricultural Society
0.003731	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.039848	Lower Platte South NRD
0.017000	Public Building Commission
0.026000	Railroad Transportation Safety District
0.062700	Southeast Community College
0.029045	Lancaster County Correctional Facility JPA



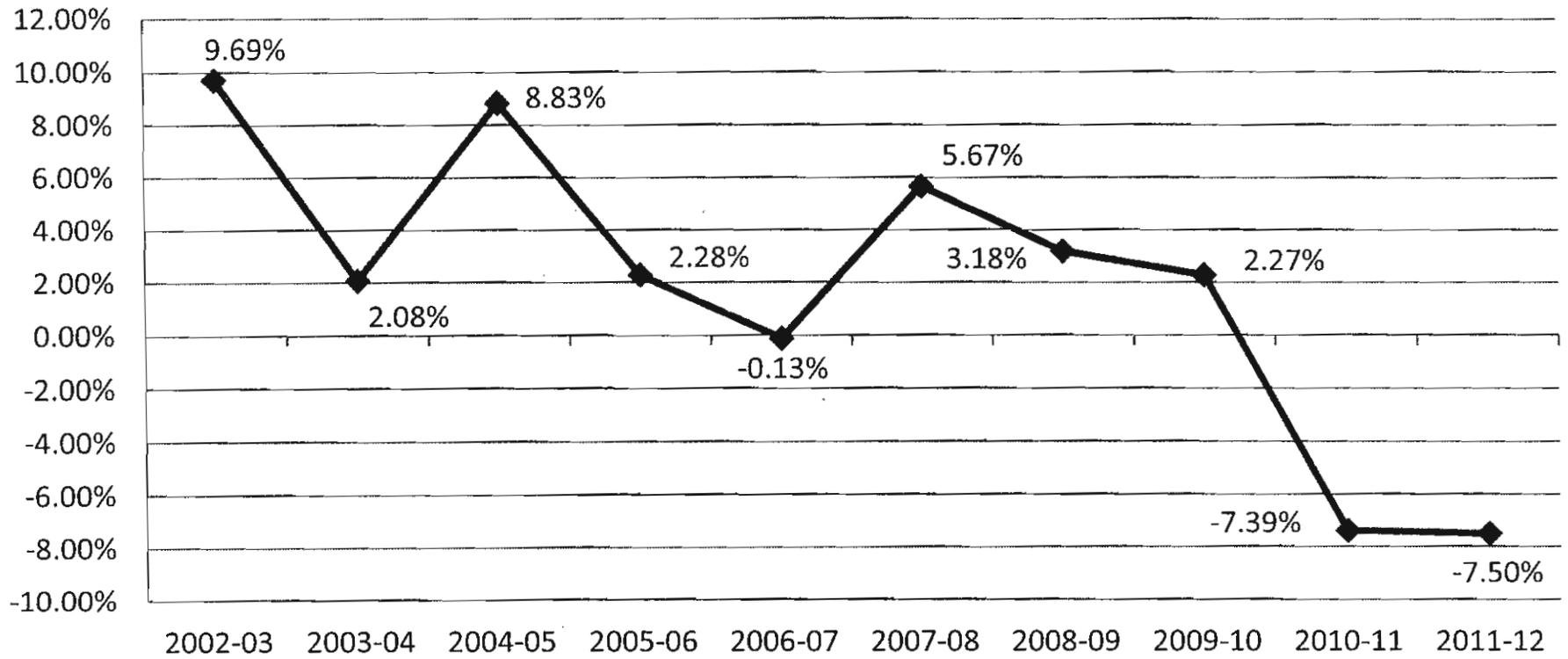
**2011-12 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



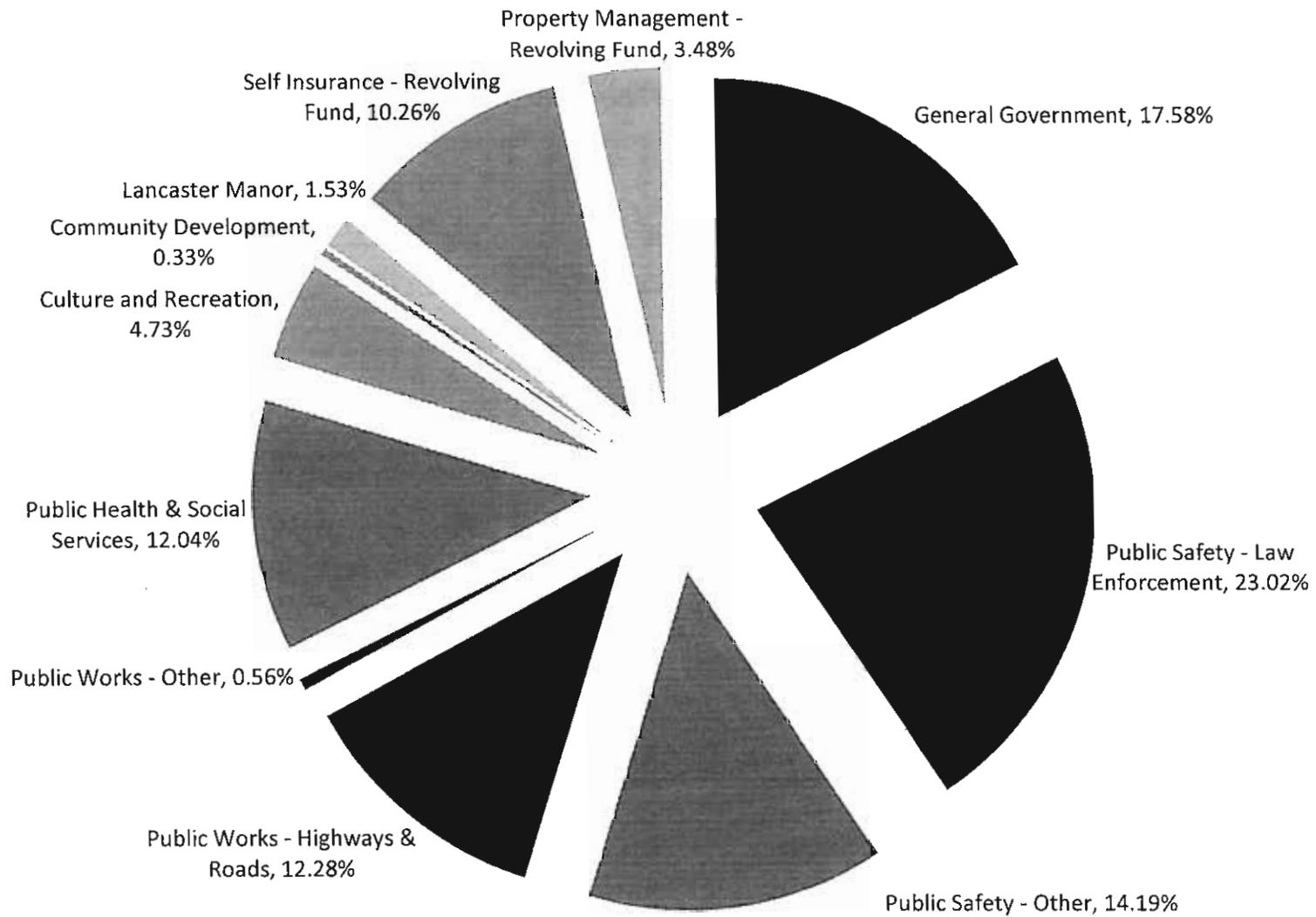
Total Budget of Expenditures-10 Year History



% Increase in Total Budget



**LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION**



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2011
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
GENERAL FUND OPERATING:						
COUNTY BOARD	262,048	131,210	130,838	49.93%	131,024	(186)
COUNTY CLERK	896,259	479,012	417,247	46.55%	448,130	(30,882)
COUNTY TREASURER	3,329,650	1,631,768	1,697,882	50.99%	1,664,825	33,057
ASSESSOR	3,859,986	1,804,521	2,055,466	53.25%	1,929,993	125,473
ELECTION COMMISSIONER	950,184	305,163	645,021	67.88%	475,092	169,929
DATA PROCESSING	705,753	272,572	433,181	61.38%	352,877	80,304
BUDGET & FISCAL	194,480	97,903	96,577	49.66%	97,240	(663)
ADMINISTRATIVE SERVICES	365,341	183,510	181,831	49.77%	182,671	(840)
G.I.S.	526,097	235,763	290,334	55.19%	263,049	27,286
BOARD OF EQUALIZATION	291,000	93,158	197,842	67.99%	145,500	52,342
CLERK OF DIST COURT	1,628,933	794,644	834,289	51.22%	814,467	19,822
COUNTY COURT	833,335	414,110	419,225	50.31%	416,668	2,557
JUVENILE COURT	1,921,779	1,018,963	902,817	46.98%	960,890	(58,073)
DISTRICT COURT	2,272,395	1,213,280	1,059,115	46.61%	1,136,198	(77,083)
PUBLIC DEFENDER	3,302,554	1,667,736	1,634,818	49.50%	1,651,277	(16,459)
JURY COMMISSIONER	130,861	64,586	66,275	50.65%	65,431	844
COOPERATIVE EXTENSION	1,038,158	404,529	633,629	61.03%	519,079	114,550
RECORDS INFO & MGMT	548,846	269,236	279,610	50.95%	274,423	5,187
SHERIFF	9,463,653	4,619,743	4,843,910	51.18%	4,731,827	112,084
COUNTY ATTORNEY	6,634,552	3,226,558	3,407,994	51.37%	3,317,276	90,718
CORRECTIONS	15,794,870	7,547,222	8,247,648	52.22%	7,897,435	350,213
JUVENILE PROBATION	292,795	60,672	232,123	79.28%	146,398	85,725
ADULT PROBATION	407,152	168,737	238,415	58.56%	203,576	34,839
COMMUNITY CORRECTIONS	1,798,451	901,183	897,268	49.89%	899,226	(1,957)
JUVENILE DETENTION	5,673,499	2,892,656	2,780,843	49.01%	2,836,750	(55,906)
EMERGENCY SERVICES	427,776	212,828	214,948	50.25%	213,888	1,060
COUNTY ENGINEER	3,263,693	1,765,558	1,498,135	45.90%	1,631,847	(133,711)
MENTAL HEALTH BD	153,784	48,664	105,120	68.36%	76,892	28,228
GENERAL ASSISTANCE	2,527,830	1,271,226	1,256,604	49.71%	1,263,915	(7,311)
VETERANS SERVICE	718,049	362,756	355,293	49.48%	359,025	(3,731)
HUMAN SERVICES	276,183	136,813	139,370	50.46%	138,092	1,279
TOTAL G.F. OPERATING	70,489,946	34,296,280	36,193,666	51.35%	35,244,973	948,693

LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2011
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
OTHER FUNDS OPERATING:						
BRIDGE & SPECIAL RD	8,847,694	2,373,190	6,474,504	73.18%	4,423,847	2,050,657
HIGHWAY FUND	6,750,559	2,948,904	3,801,655	56.32%	3,375,280	426,376
LANCASTER MANOR	2,364,280	184,164	2,180,116	92.21%	1,182,140	997,976
MENTAL HEALTH	9,720,234	4,760,497	4,959,737	51.02%	4,860,117	99,620
NOXIOUS WEED	337,239	195,898	141,341	41.91%	168,620	(27,278)
CO/CITY PROPERTY MGMT	3,285,379	1,548,111	1,737,268	52.88%	1,642,690	94,578
COUNTY PROPERTY MGMT	1,384,259	683,219	701,040	50.64%	692,130	8,910
TOTAL OTHER FUNDS OPERATING	32,689,644	12,693,984	19,995,660	61.17%	16,344,822	3,650,838
NON-OPERATING BUDGETS:						
G.F. GENERAL GOVERNMENT	9,702,399	2,083,385	7,619,014	78.53%	4,851,200	2,767,815
G.F. JUSTICE SYSTEM	2,232,696	854,630	1,378,066	61.72%	1,116,348	261,718
G.F. HHS	3,699,830	1,278,252	2,421,578	65.45%	1,849,915	571,663
WORKERS COMPENSATION	1,353,187	391,123	962,064	71.10%	676,594	285,470
OTHER SELF INSURANCE	594,019	399,546	194,473	32.74%	297,010	(102,537)
EMPLOYEES' INSURANCE	13,891,611	4,959,724	8,931,887	64.30%	6,945,806	1,986,082
VISITORS IMPROVEMENT	4,152,546	480,424	3,672,122	88.43%	2,076,273	1,595,849
VISITORS PROMOTION	1,681,879	529,210	1,152,669	68.53%	840,940	311,730
RURAL LIBRARY	659,902	-	659,902	100.00%	329,951	329,951
VETERANS AID	13,871	3,136	10,735	77.39%	6,936	3,799
GRANTS FUND	3,998,084	1,421,381	2,576,703	64.45%	1,999,042	577,661
KENO FUND	2,466,369	29,083	2,437,286	98.82%	1,233,185	1,204,102
ECONOMIC DEVELOPMENT	503,210	31,584	471,626	93.72%	251,605	220,021
DEBT SERVICE	3,011,946	757,959	2,253,987	74.83%	1,505,973	748,014
BUILDING FUND	445,553	55,360	390,193	87.57%	222,777	167,417
JAIL SAVINGS FUND	2,017,637	51,012	1,966,625	97.47%	1,008,819	957,807
CITY BUILDING MAINTENANCE	695,517	135,030	560,487	80.59%	347,759	212,729
TOTAL NON-OPERATING	51,120,256	13,460,839	37,659,417	73.67%	25,560,128	12,099,289
GRAND TOTAL	154,299,846	60,451,102	93,848,744	60.82%	77,149,923	16,698,821

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 12 COMPARED TO FY 11

	YTD	YTD	DIFFERENCE	
	12/31/2011	12/31/2010	Amount	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	131,210	131,164	46	0.03%
COUNTY CLERK	479,012	435,370	43,642	10.02%
COUNTY TREASURER	1,631,768	1,577,257	54,511	3.46%
ASSESSOR	1,804,521	1,893,408	(88,887)	-4.69%
ELECTION COMMISSIONER	305,163	622,434	(317,271)	-50.97%
DATA PROCESSING	272,572	238,878	33,695	14.11%
BUDGET & FISCAL	97,903	98,837	(935)	-0.95%
ADMINISTRATIVE SERVICES	183,510	193,149	(9,639)	-4.99%
G.I.S.	235,763	247,203	(11,440)	-4.63%
BOARD OF EQUALIZATION	93,158	97,762	(4,604)	-4.71%
CLERK OF DIST COURT	794,644	831,355	(36,711)	-4.42%
COUNTY COURT	414,110	384,039	30,071	7.83%
JUVENILE COURT	1,018,963	1,116,488	(97,526)	-8.74%
DISTRICT COURT	1,213,280	1,195,556	17,724	1.48%
PUBLIC DEFENDER	1,667,736	1,670,149	(2,414)	-0.14%
JURY COMMISSIONER	64,586	66,638	(2,052)	-3.08%
COOPERATIVE EXTENSION	404,529	453,757	(49,228)	-10.85%
RECORDS INFO & MGMT	269,236	271,755	(2,519)	-0.93%
SHERIFF	4,619,743	4,651,021	(31,279)	-0.67%
COUNTY ATTORNEY	3,226,558	3,329,223	(102,665)	-3.08%
CORRECTIONS	7,547,222	7,168,270	378,953	5.29%
JUVENILE PROBATION	60,672	148,163	(87,491)	-59.05%
ADULT PROBATION	168,737	171,954	(3,217)	-1.87%
COMMUNITY CORRECTIONS	901,183	697,054	204,129	29.28%
JUVENILE DETENTION	2,892,656	2,804,265	88,391	3.15%
EMERGENCY SERVICES	212,828	208,128	4,700	2.26%
COUNTY ENGINEER	1,765,558	1,769,813	(4,255)	-0.24%
MENTAL HEALTH BD	48,664	60,920	(12,256)	-20.12%
GENERAL ASSISTANCE	1,271,226	1,089,075	182,151	16.73%
VETERANS SERVICE	362,756	378,963	(16,207)	-4.28%
HUMAN SERVICES	136,813	134,907	1,905	1.41%
TOTAL G.F. OPERATING	34,296,280	34,136,957	159,323	0.47%
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	2,373,190	7,567,729	(5,194,539)	-68.64%
HIGHWAY FUND	2,948,904	2,935,309	13,594	0.56%
LANCASTER MANOR	184,164	2,074,150	(1,889,986)	-19.45%
MENTAL HEALTH	4,760,497	5,276,853	(516,356)	-10.24%
NOXIOUS WEED	195,898	175,755	20,143	12.77%
CO/CITY PROPERTY MGMT	1,548,111	1,561,226	(13,115)	-0.92%
COUNTY PROPERTY MGMT	683,219	659,124	24,095	3.46%
TOTAL OTHER FUNDS OPERATING	12,693,984	20,250,146	(7,556,162)	-32.50%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	2,083,385	3,587,657	(1,504,272)	-41.93%
G.F. JUSTICE SYSTEM	854,630	746,116	108,514	14.54%
G.F. HHS	1,278,252	1,508,420	(230,168)	-15.26%
WORKERS COMPENSATION	391,123	284,735	106,388	37.36%
OTHER SELF INSURANCE	399,546	240,929	158,617	65.84%
EMPLOYEES' INSURANCE	4,959,724	5,403,111	(443,387)	-8.21%
VISITORS IMPROVEMENT	480,424	324,352	156,072	48.12%
VISITORS PROMOTION	529,210	504,009	25,200	5.00%
RURAL LIBRARY	-	-	-	-
VETERANS AID	3,136	4,309	(1,173)	-27.21%
GRANTS FUND	1,421,381	1,235,439	185,942	15.05%
KENO FUND	29,083	911,818	(882,735)	-96.81%
ECONOMIC DEVELOPMENT	31,584	28,571	3,013	10.55%
DEBT SERVICE	757,959	756,224	1,735	0.23%
BUILDING FUND	55,360	62,793	(7,433)	-11.84%
JAIL SAVINGS FUND	51,012	-	51,012	-
CITY BUILDING MAINTENANCE	135,030	151,818	(16,789)	-11.06%
TOTAL NON-OPERATING	13,460,839	15,750,302	(2,289,463)	-10.67%
GRAND TOTAL	60,451,102	70,137,405	(9,686,303)	-13.81%

LANCASTER COUNTY
FUNDING FOR PUBLIC SAFETY AND THE JUSTICE SYSTEM
COMPARISON OF FY12 EXPENDITURES WITH FY11 AND FY10 EXPENDITURES

	Total	FY12	Tax	FY11	FY10
	<u>Budget</u>	<u>Other</u>	<u>Funded</u>	<u>Tax</u>	<u>Tax</u>
		<u>Revenues</u>		<u>Funded</u>	<u>Funded</u>
Information Services - CJIS	28,080	-	28,080	16,600	11,520
Clerk of the District Court	1,628,933	390,000	1,238,933	1,299,032	1,166,691
County Court	833,335	45,625	787,710	799,030	800,174
Juvenile Court	1,921,779	1,000	1,920,779	1,860,164	1,859,817
District Court	2,272,395	201,500	2,070,895	2,070,619	1,990,613
Public Defender	3,302,554	205,671	3,096,883	3,101,052	3,089,932
Jury Commissioner	130,861	-	130,861	132,677	135,144
County Sheriff	9,463,653	1,544,395	7,919,258	7,961,588	7,673,407
County Attorney	6,634,552	1,265,759	5,368,793	5,269,040	5,361,201
Corrections	15,794,870	430,200	15,364,670	13,449,965	12,980,632
Juvenile Probation	292,795	-	292,795	340,789	303,662
Adult Probation	407,152	-	407,152	423,403	423,344
Community Corrections	1,798,451	654,535	1,143,916	1,000,082	1,143,871
Youth Services Center	5,673,499	3,088,079	2,585,420	2,774,770	2,812,044
Emergency Management	427,776	236,388	191,388	197,714	227,807
Mental Health Board	153,784	-	153,784	158,792	133,548
Justice System Miscellaneous:					
Legal Services	451,309	-	451,309	666,346	974,634
Diversion Services - Pretrial	70,000	35,000	35,000	35,000	35,000
Diversion Services - ISF Checks	14,000	-	14,000	14,000	21,000
Uniforms - Robe	1,000	-	1,000	1,000	-
Court Costs	127,000	-	127,000	135,000	140,000
Attorney - Sheriff Fees	128,000	-	128,000	120,000	134,000
Public Defender - Sheriff Fees	3,892	-	3,892	3,892	4,892
Sheriff - Sinking	510,419	-	510,419	423,794	489,033
Graduated Sanctions -					
Information Services	-	-	-	10,000	15,000
Cedars Youth Services	685,076	-	685,076	385,076	390,076
Lighthouse	10,000	-	10,000	-	-
Volunteer Partners	5,000	-	5,000	-	-
El Centro de las Americas	20,000	-	20,000	-	-
Heartland Big Brothers/Big Sisters	15,000	-	15,000	-	-
CASA	25,000	-	25,000	-	-
The HUB	24,000	-	24,000	-	-
Probation - Drug Testing	6,000	-	6,000	-	-
Malone Center	35,000	-	35,000	10,000	5,000
B.E.S.T Alternative School	102,000	-	102,000	102,000	102,000
TOTAL	52,997,165	8,098,152	44,899,013	42,761,425	42,424,042

			<u>INCREASE</u>	
			<u>Amount</u>	<u>Percent</u>
Tax Funded	FY12	44,899,013	2,137,588	5.00%
Tax Funded	FY11	42,761,425	337,383	0.80%
Tax Funded	FY10	42,424,042	(1,229,747)	-2.82%
Tax Funded	FY09	43,653,789	3,382,431	8.40%
Tax Funded	FY08	40,271,358	5,166,096	14.72%
Tax Funded	FY07	35,105,262	1,977,636	5.97%

LANCASTER COUNTY
PUBLIC WORKS

EXPENDITURES:	Adopted	% Increase	Adopted	% Increase	Final
	FY2011-12		FY2010-11		FY2009-10
	<u>Budget</u>		<u>Budget</u>		<u>Budget</u>
GIS	526,097	-1.53%	534,279	1.13%	528,329
County Engineer	3,263,693	1.26%	3,222,967	2.06%	3,157,800
Keno Fund - Road Projects	87,415	-95.11%	1,786,237	-3.57%	1,852,445
Bridge & Road Fund	8,847,694	-36.00%	13,823,930	64.29%	8,414,460
Highway Fund	6,750,559	12.63%	5,993,620	-9.62%	6,631,587
TOTAL	19,475,458	-23.21%	25,361,033	23.20%	20,584,621

COUNTY FUNDING:

	Property Tax		Keno Funds	Total	% Increase
	<u>Transfer to Bridge & Road</u>	<u>GIS & Engineer</u>			
2002-03	3,961,660	2,868,854		6,830,514	-1.09%
2003-04	4,254,572	3,045,583		7,300,155	6.88%
2004-05	4,357,750	3,198,860		7,556,610	3.51%
2005-06	4,759,441	3,210,547		7,969,988	5.47%
2006-07	5,139,549	3,434,646	975,000	9,549,195	19.81%
2007-08	5,261,592	3,558,393	385,000	9,204,985	-3.60%
2008-09	5,708,123	3,538,678	450,000	9,696,801	5.34%
2009-10	5,938,078	3,686,129	575,000	10,199,207	5.18%
2010-11	6,212,392	3,757,246	580,334	10,549,972	3.44%
2011-12	6,171,566	3,789,790	-	9,961,356	-5.58%

LANCASTER COUNTY
FUNDING FOR HUMAN SERVICES
COMPARISON OF FY12 EXPENDITURES WITH FY11 AND FY10 EXPENDITURES

	Total	<u>FY12</u>		<u>FY11</u>	<u>FY10</u>
	Budget	Other Revenue	County Funding	County Funding	County Funding
COUNTY AGENCIES:					
General Assistance	2,527,830	600,000	1,927,830	1,800,000	1,870,000
Veteran's Service/GA Admin	718,049	-	718,049	747,272	736,608
Human Services	276,183	138,091	138,092	136,190	127,349
Veteran's Aid	13,871	-	13,871	17,064	10,000
Lancaster Manor	2,364,280	2,364,280	-	-	1,404,623
Community Mental Health Center	9,820,234	7,589,407	2,230,827	3,013,966	3,282,908
Health Department Debt Service	523,018	-	523,018	639,278	639,088
TOTAL COUNTY AGENCIES	16,243,465	10,691,778	5,551,687	6,353,770	8,070,576
 JOINT CITY/COUNTY AGENCIES:					
Lincoln/Lancaster County Health Dept.			2,074,389	2,125,995	2,015,233
Aging			417,108	415,986	410,328
Rural Transit			21,588	22,449	18,996
TOTAL JOINT CITY/COUNTY AGENCIES			2,513,085	2,564,430	2,444,557
 CONTRACTS WITH PRIVATE AGENCIES:					
Language Linc			2,000	-	-
Fresh Start Homes			10,000	-	-
League of Human Dignity			60,000	70,000	70,000
Centerpointe			335,000	325,000	357,600
Hotel/Motel Program			-	-	3,500
Legal Services of Nebraska			-	-	30,000
City Mission Shelter			35,000	60,000	70,000
United Way			2,000	29,000	-
Cedars Youth Services			-	300,000	300,000
Family Service Association			-	125,000	235,000
Child Guidance Center			50,000	60,000	30,000
Volunteer Partners			-	-	10,000
Good Neighbor Community Services			75,000	80,000	60,000
St. Monica's			40,000	50,000	70,000
LAP Crisis			100,000	110,000	112,500
Hispanic Center			-	10,000	10,000
LCAD			10,000	25,000	-
House of Hope			40,000	30,000	47,824
Malone Center			-	10,000	-
YWCA			-	-	55,500
Heartland Big Brothers/Sisters			-	25,000	33,000
CASA			-	25,000	25,000
Human Service Federation			-	-	55,000
The HUB			-	25,000	20,000
Friendship Home			20,000	3,500	-
Voices of Hope			-	-	22,500
TOTAL CONTRACTS WITH PRIVATE AGENCIES			779,000	1,362,500	1,617,424
 OTHER MISCELLANEOUS:					
Court Competency Evaluations			-	-	66,535
LB204 Alcoholism - Region V			247,145	244,700	243,480
Employee Assistance Program			19,500	19,500	23,800
Transfer to Grants Fund			15,000	30,000	-
Institutional Patient Care			126,100	130,000	150,000
TOTAL OTHER MISCELLANEOUS			407,745	424,200	483,815
 TOTAL COUNTY FUNDING FOR HUMAN SERVICES			9,251,517	10,704,900	12,616,372

LANCASTER COUNTY
PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2011
PERCENT OF DAYS REMAINING - 49.81%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	49.81% OF BUDGET	(OVER) UNDER
COUNTY BOARD	262,048	131,210	130,838	49.93%	130,526	312
COUNTY CLERK	699,015	367,470	331,545	47.43%	348,179	(16,634)
COUNTY TREASURER	2,530,800	1,262,915	1,267,885	50.10%	1,260,591	7,294
ASSESSOR	3,232,452	1,624,013	1,608,439	49.76%	1,610,084	(1,645)
ELECTION COMMISSIONER	640,285	251,804	388,481	60.67%	318,926	69,555
BUDGET & FISCAL	186,455	93,995	92,460	49.59%	92,873	(413)
ADMINISTRATIVE SERVICES	322,359	162,034	160,325	49.74%	160,567	(242)
G.I.S.	401,467	201,805	199,662	49.73%	199,971	(309)
CLERK OF DIST COURT	1,434,249	700,990	733,259	51.12%	714,399	18,859
JUVENILE COURT	518,861	254,928	263,933	50.87%	258,445	5,489
DISTRICT COURT	982,860	476,138	506,722	51.56%	489,563	17,159
PUBLIC DEFENDER	2,919,718	1,475,474	1,444,244	49.47%	1,454,312	(10,068)
JURY COMMISSIONER	95,035	49,665	45,370	47.74%	47,337	(1,967)
COOPERATIVE EXTENSION	411,138	207,300	203,838	49.58%	204,788	(950)
RECORDS INFO & MGMT	358,596	180,553	178,043	49.65%	178,617	(574)
SHERIFF	7,929,377	3,969,107	3,960,270	49.94%	3,949,623	10,648
COUNTY ATTORNEY	5,800,104	2,805,590	2,994,514	51.63%	2,889,032	105,482
CORRECTIONS	9,615,819	4,815,568	4,800,251	49.92%	4,789,639	10,612
COMMUNITY CORRECTIONS	1,307,718	684,305	623,413	47.67%	651,374	(27,961)
JUVENILE DETENTION	3,537,047	1,791,807	1,745,240	49.34%	1,761,803	(16,563)
EMERGENCY SERVICES	237,376	111,346	126,030	53.09%	118,237	7,793
COUNTY ENGINEER	2,785,663	1,364,883	1,420,780	51.00%	1,387,539	33,241
MENTAL HEALTH BD	120,151	40,366	79,785	66.40%	59,847	19,938
VETERANS SERVICE	660,518	334,628	325,890	49.34%	329,004	(3,114)
HUMAN SERVICES	238,545	120,489	118,056	49.49%	118,819	(763)
TOTAL GENERAL FUND	47,227,656	23,478,382	23,749,274	50.29%	23,524,095	225,178
OTHER FUNDS						
SAFETY & TRAINING	124,455	64,013	60,442	48.57%	61,991	(1,549)
BRIDGE & SPECIAL RD	2,234,793	1,101,758	1,133,035	50.70%	1,113,150	19,884
HIGHWAY FUND	2,577,583	1,245,886	1,331,697	51.66%	1,283,894	47,802
MENTAL HEALTH	7,069,056	3,465,776	3,603,280	50.97%	3,521,097	82,184
NOXIOUS WEED	244,073	116,660	127,413	52.20%	121,573	5,840
BLDG & GROUNDS	3,240,249	1,485,797	1,754,452	54.15%	1,613,968	140,484
PROPERTY MANAGEMENT	505,507	277,099	228,408	45.18%	251,793	(23,385)
GRAND TOTAL	63,223,372	31,235,372	31,988,000	50.60%		

LANCASTER COUNTY
COMPARISON OF PAYROLL THROUGH DECEMBER
FY12 COMPARED TO FY11

GENERAL FUND	PAYROLL 12/31/11	PAYROLL 12/31/10	VARIANCE	REMAINING PERCENT
COUNTY BOARD	131,210	131,164	46	0.03%
COUNTY CLERK	367,470	359,256	8,213	2.29%
COUNTY TREASURER	1,262,915	1,174,657	88,258	7.51%
ASSESSOR	1,624,013	1,649,890	-25,877	-1.57%
ELECTION COMMISSIONER	251,804	397,477	-145,673	-36.65%
BUDGET & FISCAL	93,995	95,032	-1,037	-1.09%
ADMINISTRATIVE SERVICES	162,034	171,316	-9,282	-5.42%
G.I.S.	201,805	178,294	23,511	13.19%
CLERK OF DIST COURT	700,990	739,584	-38,594	-5.22%
JUVENILE COURT	254,928	254,053	874	0.34%
DISTRICT COURT	476,138	459,671	16,467	3.58%
PUBLIC DEFENDER	1,475,474	1,479,531	-4,057	-0.27%
JURY COMMISSIONER	49,665	48,064	1,600	3.33%
COOPERATIVE EXTENSION	207,300	205,218	2,083	1.01%
RECORDS INFO & MGMT	180,553	176,645	3,908	2.21%
SHERIFF	3,969,107	4,006,593	-37,486	-0.94%
COUNTY ATTORNEY	2,805,590	2,920,293	-114,703	-3.93%
CORRECTIONS	4,815,568	4,832,140	-16,573	-0.34%
COMMUNITY CORRECTIONS	684,305	521,159	163,146	31.30%
JUVENILE DETENTION	1,791,807	1,791,600	207	0.01%
EMERGENCY SERVICES	111,346	84,491	26,855	31.78%
COUNTY ENGINEER	1,364,883	1,360,079	4,804	0.35%
MENTAL HEALTH BD	40,366	52,018	-11,651	-22.40%
VETERANS SERVICE	334,628	351,694	-17,065	-4.85%
HUMAN SERVICES	120,489	118,875	1,613	1.36%
TOTAL GENERAL FUND	23,478,382	23,558,794	-80,412	-0.34%
OTHER FUNDS				
SAFETY & TRAINING	64,013	63,358	655	1.03%
BRIDGE & SPECIAL RD	1,101,758	1,128,277	-26,518	-2.35%
HIGHWAY FUND	1,245,886	1,203,380	42,507	3.53%
LANCASTER MANOR	-	8,218	-8,218	-100.00%
MENTAL HEALTH	3,465,776	3,843,806	-378,030	-9.83%
NOXIOUS WEED	116,660	113,073	3,587	3.17%
BLDG & GROUNDS	1,485,797	1,510,808	-25,011	-1.66%
PROPERTY MANAGEMENT	277,099	264,122	12,977	4.91%
GRAND TOTAL	31,235,372	31,693,836	-458,464	-1.45%

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2011, FY2010, FY2009, and FY2008

	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL	FY2009 ACTUAL PAYROLL	FY2008 ACTUAL PAYROLL
<u>GENERAL FUND</u>				
COUNTY BOARD	266,574	263,873	256,401	249,023
COUNTY CLERK	714,872	701,948	685,057	634,749
COUNTY TREASURER	2,389,219	2,391,049	2,363,139	2,202,540
ASSESSOR/DEEDS	3,284,768	3,177,292	3,157,744	2,916,540
ELECTION COMMISSIONER	790,627	625,544	776,759	562,277
BUDGET & FISCAL	187,158	183,758	161,704	156,570
ADMINISTRATIVE SERVICES	332,041	305,728	269,285	307,116
G.I.S.	360,024	339,722	318,390	395,322
CLERK OF DIST COURT	1,465,197	1,406,506	1,367,329	1,328,839
JUVENILE COURT	501,748	488,657	464,807	397,867
DISTRICT COURT	921,672	881,940	787,186	788,515
PUBLIC DEFENDER	2,941,494	2,868,695	2,807,167	2,688,397
JURY COMMISSIONER	96,695	90,890	74,502	69,208
COOPERATIVE EXTENSION	407,926	398,223	376,339	362,896
RECORDS INFO & MGMT	353,103	339,196	334,034	318,109
COUNTY SHERIFF	7,969,367	7,755,154	7,383,265	6,934,421
COUNTY ATTORNEY	5,777,309	5,649,796	5,504,105	5,248,136
CORRECTIONS	9,653,096	9,306,232	8,671,372	8,009,763
ADULT PROBATION	-	-	10,250	34,664
COMMUNITY CORRECTIONS	1,091,947	986,666	979,405	762,955
JUVENILE DETENTION	3,519,272	3,570,721	3,475,418	3,510,880
EMERGENCY SERVICES	174,526	163,613	156,542	149,207
COUNTY ENGINEER	2,730,299	2,666,861	2,569,436	2,522,333
MENTAL HEALTH BD	102,670	123,545	107,186	99,317
VETERANS SERVICE	680,945	699,556	649,236	597,330
HUMAN SERVICES	236,239	228,224	218,398	176,959
TOTAL GENERAL FUND	<u>46,948,790</u>	<u>45,613,390</u>	<u>43,924,457</u>	<u>41,423,932</u>
<u>OTHER FUNDS</u>				
SAFETY & TRAINING	125,995	123,933	120,025	120,095
BRIDGE & SPECIAL RD	2,220,378	2,207,948	2,062,281	1,962,138
HIGHWAY FUND	2,428,055	2,443,603	2,344,941	2,239,609
LANCASTER MANOR	8,218	8,398,175	15,306,341	14,612,566
MENTAL HEALTH	7,498,628	7,765,747	7,513,000	6,886,418
NOXIOUS WEED	262,667	219,955	221,453	212,988
BLDG & GROUNDS	2,983,551	2,886,240	2,800,384	2,743,909
PROPERTY MANAGEMENT	<u>546,675</u>	<u>535,312</u>	<u>513,067</u>	<u>473,932</u>
GRAND TOTAL	<u>63,022,957</u>	<u>70,194,302</u>	<u>74,805,949</u>	<u>70,675,586</u>
WITHOUT MANOR	<u>63,014,738</u>	<u>61,796,128</u>	<u>59,499,608</u>	<u>56,063,020</u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2011, FY2010, FY2009, and FY2008

	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL	FY2009 ACTUAL PAYROLL	FY2008 ACTUAL PAYROLL
BY OBJECT:				
OFFICIAL'S SALARY	2,154,162	2,160,045	2,097,635	2,020,622
DEPUTY'S SALARY	1,926,479	1,788,292	1,664,712	1,566,562
REGULAR SALARIES	40,958,257	40,600,559	39,016,293	36,885,481
TEMPORARY SALARIES	841,110	942,300	1,110,101	953,984
OVERTIME	849,712	767,903	782,215	744,927
ELECTION BOARD	253,358	127,678	237,150	100,720
FICA	3,418,138	3,391,885	3,279,103	3,099,843
RETIREMENT CONTRIBUTION	3,426,509	3,377,736	3,195,646	3,022,806
GROUP HEALTH INSURANCE	7,984,670	7,570,078	7,000,259	6,578,281
GROUP DENTAL INSURANCE	435,033	411,001	382,951	354,551
LONG TERM DISABILITY	166,440	164,173	155,523	146,858
POST EMPLOYMENT HEALTH	597,873	491,181	574,499	586,122
OTHER BENEFITS	2,998	3,295	3,523	2,263
TOTAL	<u>63,014,738</u>	<u>61,796,128</u>	<u>59,499,608</u>	<u>56,063,020</u>
DIFFERENCE	<u>1,218,611</u>	<u>2,296,520</u>	<u>3,436,588</u>	<u>2,008,046</u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2011 COMPARED TO FY2010

	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
GENERAL FUND				
COUNTY BOARD	266,574	263,873	2,701	1.02%
COUNTY CLERK	714,872	701,948	12,924	1.84%
COUNTY TREASURER	2,389,219	2,391,049	(1,830)	-0.08%
ASSESSOR/DEEDS	3,284,768	3,177,292	107,476	3.38%
ELECTION COMMISSIONER	790,627	625,544	165,083	26.39%
BUDGET & FISCAL	187,158	183,758	3,400	1.85%
ADMINISTRATIVE SERVICES	332,041	305,728	26,313	8.61%
G.I.S.	360,024	339,722	20,302	5.98%
CLERK OF DIST COURT	1,465,197	1,406,506	58,691	4.17%
JUVENILE COURT	501,748	488,657	13,091	2.68%
DISTRICT COURT	921,672	881,940	39,733	4.51%
PUBLIC DEFENDER	2,941,494	2,868,695	72,799	2.54%
JURY COMMISSIONER	96,695	90,890	5,805	6.39%
COOPERATIVE EXTENSION	407,926	398,223	9,702	2.44%
RECORDS INFO & MGMT	353,103	339,196	13,907	4.10%
COUNTY SHERIFF	7,969,367	7,755,154	214,213	2.76%
COUNTY ATTORNEY	5,777,309	5,649,796	127,514	2.26%
CORRECTIONS	9,653,096	9,306,232	346,864	3.73%
COMMUNITY CORRECTIONS	1,091,947	986,666	105,281	10.67%
JUVENILE DETENTION	3,519,272	3,570,721	(51,450)	-1.44%
EMERGENCY SERVICES	174,526	163,613	10,913	6.67%
COUNTY ENGINEER	2,730,299	2,666,861	63,437	2.38%
MENTAL HEALTH BD	102,670	123,545	(20,875)	-16.90%
VETERANS SERVICE	680,945	699,556	(18,610)	-2.66%
HUMAN SERVICES	236,239	228,224	8,015	3.51%
TOTAL GENERAL FUND	<u>46,948,790</u>	<u>45,613,390</u>	<u>1,335,400</u>	<u>2.93%</u>
OTHER FUNDS				
SAFETY & TRAINING	125,995	123,933	2,062	1.66%
BRIDGE & SPECIAL RD	2,220,378	2,207,948	12,430	0.56%
HIGHWAY FUND	2,428,055	2,443,603	(15,547)	-0.64%
LANCASTER MANOR	8,218	8,398,175	(8,389,956)	-99.90%
MENTAL HEALTH	7,498,628	7,765,747	(267,119)	-3.44%
NOXIOUS WEED	262,667	219,955	42,713	19.42%
BLDG & GROUNDS	2,983,551	2,886,240	97,310	3.37%
PROPERTY MANAGEMENT	<u>546,675</u>	<u>535,312</u>	<u>11,363</u>	<u>2.12%</u>
GRAND TOTAL	<u><u>63,022,957</u></u>	<u><u>70,194,302</u></u>	<u><u>(7,171,346)</u></u>	<u><u>-10.22%</u></u>
WITHOUT MANOR	<u><u>63,014,738</u></u>	<u><u>61,796,128</u></u>	<u><u>1,218,611</u></u>	<u><u>1.97%</u></u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2011 COMPARED TO FY2010

	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
BY OBJECT:				
OFFICIAL'S SALARY	2,154,162	2,160,045	(5,883)	-0.27%
DEPUTY'S SALARY	1,926,479	1,788,292	138,187	7.73%
REGULAR SALARIES	40,958,257	40,600,559	357,698	0.88%
TEMPORARY SALARIES	841,110	942,300	(101,190)	-10.74%
OVERTIME	849,712	767,903	81,808	10.65%
ELECTION BOARD	253,358	127,678	125,680	98.44%
FICA	3,418,138	3,391,885	26,252	0.77%
RETIREMENT CONTRIBUTION	3,426,509	3,377,736	48,773	1.44%
GROUP HEALTH INSURANCE	7,984,670	7,570,078	414,591	5.48%
GROUP DENTAL INSURANCE	435,033	411,001	24,032	5.85%
LONG TERM DISABILITY	166,440	164,173	2,267	1.38%
POST EMPLOYMENT HEALTH	597,873	491,181	106,692	21.72%
OTHER BENEFITS	2,998	3,295	(297)	-9.02%
TOTAL	<u>63,014,738</u>	<u>61,796,128</u>	<u>1,218,611</u>	<u>1.97%</u>

LANCASTER COUNTY
OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2011
PERCENT OF YEAR REMAINING - 49.81%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 10
COUNTY CLERK	500	-	500	100.00%	-
COUNTY TREASURER	-	1,375	(1,375)		2,611
ASSESSOR/ROD	-	384	(384)		-
ELECTION COMMISSIONER	3,500	67	3,433	98.10%	8,472
CLERK OF DIST COURT	200	-	200	100.00%	43
PUBLIC DEFENDER	2,500	1,452	1,048	41.90%	2,896
JURY COMMISSIONER	-	-	-		83.65
SHERIFF	175,000	94,190	80,810	46.18%	186,702
COUNTY ATTORNEY	-	11	(11)		-
CORRECTIONS	335,200	95,769	239,431	71.43%	453,601
COMMUNITY CORRECTIONS	-	-	-		4,662
JUVENILE DETENTION	10,000	1,389	8,611	86.11%	3,985
EMERGENCY SERVICES	-	-	-		6,133
TOTAL GENERAL FUND	526,900	194,638	332,262	63.06%	669,188
OTHER FUNDS					
BRIDGE & SPECIAL RD	28,000	17,821	10,179	36.35%	30,200
HIGHWAY FUND	24,000	15,094	8,906	37.11%	28,239
MENTAL HEALTH	63,500	25,156	38,344	60.38%	61,477
BLDG & GROUNDS	-	2,608	(2,608)		36,588
PROPERTY MANAGEMENT	15,000	4,536	10,464	69.76%	24,019
GRAND TOTAL	657,400	259,853	397,547	60.47%	849,712

LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2011
PERCENT OF FISCAL YEAR REMAINING - 50%

	FY 12			
	ADOPTED	YTD	BALANCE	PERCENT
	BUDGET	ACTUAL	REMAINING	REMAINING
REAL & PERSONAL TAX	51,532,595	23,063,130	28,469,465	55.25%
M.V. TAX	6,500,000	3,348,545	3,151,455	48.48%
INHERITANCE TAX	3,000,000	3,331,978	-331,978	-11.07%
LODGING TAX	2,200,000	939,605	1,260,395	57.29%
STATE	11,075,832	4,681,596	6,394,236	57.73%
FEDERAL	5,377,381	2,810,465	2,566,916	47.74%
I.G. TRANSFER	-	33,055	(33,055)	
IN LIEU & JT BUDGET	2,348,521	218,281	2,130,240	90.71%
FEES & COMMISSIONS	8,358,200	3,770,613	4,587,587	54.89%
CHARGES FOR SERVICES:				
GENERAL FUND	5,414,260	2,779,567	2,634,693	48.66%
WORKERS COMP	90,790	91,739	-949	-1.05%
SELF INSURANCE LOSS	587,155	588,245	-1,090	-0.19%
GROUP INSURANCE	9,685,000	4,986,673	4,698,327	48.51%
BRIDGE & ROAD	936,000	661,607	274,393	29.32%
HIGHWAY	25,000	7,349	17,651	70.60%
MENTAL HEALTH	3,097,081	1,362,697	1,734,384	56.00%
WEED	58,000	41,166	16,834	29.02%
CO/CITY PROP MGMT	3,196,381	1,486,868	1,709,513	53.48%
PROPERTY MANAGEMENT	1,358,343	689,392	668,951	49.25%
CITY PROPERTY MGMT	303,500	152,981	150,519	49.59%
LICENSE AND PERMITS	35,000	16,025	18,975	54.21%
OTHER MISC	597,978	519,033	78,945	13.20%
FOREITURES	10,000	-	10,000	100.00%
KENO PROCEEDS	700,000	365,505	334,495	47.79%
INTEREST	343,900	120,579	223,321	64.94%
TRANSFERS	8,156,562	1,853,178	6,303,384	77.28%
TOTAL	124,987,479	57,919,871	67,067,608	53.66%
LESS TRANSFERS	8,156,562	1,853,178	6,303,384	77.28%
NET OF TRANSFERS	116,830,917	56,066,693	60,764,224	52.01%

LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY12 COMPARED TO FY11

	YTD	YTD	DIFFERENCE	
	12/31/2011	12/31/2010	AMOUNT	PERCENT
REAL & PERSONAL TAX	23,063,130	23,362,987	(299,856)	-1.28%
M.V. TAX	3,348,545	3,319,800	28,745	0.87%
INHERITANCE TAX	3,331,978	3,383,987	(52,009)	-1.54%
LODGING TAX	939,605	935,846	3,758	0.40%
DRUG TAX	-	-	-	
STATE	4,681,596	5,248,078	(566,481)	-10.79%
FEDERAL	2,810,465	2,366,095	444,370	18.78%
I.G. TRANSFER	33,055	11,944	21,111	176.76%
IN LIEU & JT BUDGET	218,281	255,977	(37,696)	-14.73%
FEES & COMMISSIONS	3,770,613	3,851,153	(80,540)	-2.09%
CHARGES FOR SERVICES:				
GENERAL FUND	2,779,567	2,519,543	260,023	10.32%
WORKERS COMP	91,739	586,650	(494,911)	-84.36%
SELF INSURANCE LOSS	588,245	95,801	492,443	514.03%
GROUP INSURANCE	4,986,673	4,836,984	149,690	3.09%
BRIDGE & ROAD	661,607	3,922,038	(3,260,431)	-83.13%
HIGHWAY	7,349	20,877	(13,527)	-64.80%
LANCASTER MANOR	-	4,379,306	(4,379,306)	-100.00%
MENTAL HEALTH	1,362,697	1,460,853	(98,156)	-6.72%
WEED	41,166	25,531	15,634	61.24%
CO/CITY PROP MGMT	1,486,868	1,521,678	(34,810)	-2.29%
PROPERTY MANAGEMENT	689,392	670,092	19,300	2.88%
CITY PROPERTY MGMT	152,981	152,917	64	0.04%
LICENSE AND PERMITS	16,025	17,050	(1,025)	-6.01%
OTHER MISC	519,033	359,540	159,492	44.36%
FOREITURES	-	-	-	
KENO PROCEEDS	365,505	364,065	1,440	0.40%
INTEREST	120,579	186,698	(66,119)	-35.42%
TRANSFERS	1,853,178	3,267,477	(1,414,299)	-43.28%
TOTAL	57,919,871	67,122,966	(9,203,095)	-13.71%
LESS TRANSFERS	1,853,178	3,267,477	(1,414,299)	-43.28%
NET OF TRANSFERS	56,066,693	63,855,489	(7,788,796)	-12.20%
WITHOUT MANOR	56,066,693	59,476,184	(3,409,490)	-5.73%

LANCASTER COUNTY
ALLOCATION OF PROPERTY TAX, MOTOR VEHICLE TAX AND INHERITANCE TAX
DOLLARS TO VARIOUS FUNDS AND ACTIVITIES
EXCLUDING RURAL LIBRARY FUND BUDGET

	Adopted Budget 2011-12		Adopted Budget 2010-11		Adopted Budget 2009-10		Adopted Budget 2008-09	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
General Fund (Less Engineer, G.I.S, Roads and Others)	47,444,541	78.35%	46,306,627	77.26%	46,098,585	77.46%	46,254,136	77.88%
Engineer, G.I.S., Roads and Bridges	9,961,356	16.45%	9,969,638	16.63%	9,619,128	16.16%	9,198,655	15.49%
Building Fund	204,000	0.34%	204,000	0.34%	204,000	0.34%	204,000	0.34%
Community Mental Health	2,275,444	3.76%	2,774,510	4.63%	2,852,010	4.79%	2,345,903	3.95%
Debt Service	523,887	0.87%	523,887	0.87%	523,887	0.88%	1,212,554	2.04%
Other	<u>142,479</u>	<u>0.24%</u>	<u>160,312</u>	<u>0.27%</u>	<u>216,560</u>	<u>0.36%</u>	<u>173,789</u>	<u>0.29%</u>
	60,551,707	100.00%	59,938,974	100.00%	59,514,170	100.00%	59,389,037	100.00%
Consists of:								
Property Tax	51,051,707		50,438,974		50,014,170		50,396,037	
Motor Vehicle Tax	6,500,000		6,500,000		6,500,000		6,550,000	
Inheritance Tax	<u>3,000,000</u>		<u>3,000,000</u>		<u>3,000,000</u>		<u>2,443,000</u>	
	60,551,707		59,938,974		59,514,170		59,389,037	

Other includes Weed Control Fund, County Property Management and Veteran's Aid Fund.

Keno Funds allocated to Road
Projects

87,415

1,511,923

*\$306,020 of new monies

1,852,445

* \$575,000 of new monies

1,290,577

* \$450,000 of new monies

Keno Funds allocated to
Bridge Fund Operations

274,314

LANCASTER COUNTY

CHANGE IN VALUATION

<u>Year</u>	<u>Valuation</u>	<u>Amount of Change</u>	<u>%</u>
2002-03	13,081,633,040		
2003-04	14,958,476,056	1,876,843,016	14.35%
2004-05	15,375,859,915	417,383,859	2.79%
2005-06	15,932,331,879	556,471,964	3.62%
2006-07	18,045,787,841	2,113,455,962	13.27%
2007-08	18,343,871,223	298,083,382	1.65%
2008-09	18,786,286,695	442,415,472	2.41%
2009-10	18,641,136,908	(145,149,787)	-0.77%
2010-11	18,799,468,423	158,331,515	0.85%
2011-12	19,027,837,576	228,369,153	1.21%

**CHANGE IN CONSUMER PRICE INDEX (CPI-U)
1989 TO 2011**

<u>YEAR</u>	<u>INDEX</u>	<u>PERCENT CHANGE</u>
1989	124.0	
1990	130.7	5.40%
1991	136.2	4.21%
1992	140.3	3.01%
1993	144.5	2.99%
1994	148.2	2.56%
1995	152.4	2.83%
1996	156.9	2.95%
1997	160.5	2.29%
1998	163.0	1.56%
1999	166.6	2.21%
2000	172.2	3.36%
2001	177.1	2.85%
2002	179.9	1.58%
2003	184.0	2.28%
2004	188.9	2.66%
2005	195.3	3.39%
2006	201.6	3.23%
2007	207.3	2.83%
2008	215.3	3.86%
2009	214.6	-0.33%
2010	218.1	1.63%
2011	224.9	3.12%

source: Bureau of Labor Statistics

LANCASTER COUNTY
CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY

<u>YEAR</u>	<u>UNUSED RESTRICTED FUNDS AUTHORITY</u>	<u>CHANGE</u>	
		<u>AMOUNT</u>	<u>PERCENT</u>
2002-03	14,854,236		
2003-04	13,851,861	(1,002,375)	-6.75%
2004-05	12,224,190	(1,627,671)	-11.75%
2005-06	10,070,013	(2,154,177)	-17.62%
2006-07	10,300,325	230,312	2.29%
2007-08	11,662,949	1,362,624	13.23%
2008-09	12,835,951	1,173,002	10.06%
2009-10	14,090,538	1,254,587	9.77%
2010-11	14,614,092	523,554	3.72%
2010-11	18,932,686	4,318,594	29.55%

**LANCASTER COUNTY
YEAR END FUND BALANCES
FROM BUDGETS**

<u>FUNDS</u>	<u>6-30-12</u>	<u>6-30-11</u>	<u>6-30-10</u>	<u>6-30-09</u>	<u>6-30-08</u>
OPERATING:					
GENERAL		11,414,119	11,367,697	11,452,589	12,413,049
BRIDGE & ROAD		1,985,128	2,083,427	1,861,382	1,281,589
HIGHWAY		1,234,309	692,370	1,071,837	954,474
LANCASTER MANOR		2,349,280	702,055	1,654,750	1,031,383
MENTAL HEALTH		329,697	312,558	505,520	755,903
WEED CONTROL		73,982	68,846	54,709	65,272
CO/CITY PROPERTY MGMT PROPERTY MANAGEMENT		88,998	45,041	46,870	60,381
		75,916	79,141	(21,942)	49,587
TOTAL OPERATING		17,551,429	15,351,135	16,625,715	16,611,638
NONOPERATING:					
WORKERS COMP INS		1,252,897	1,254,693	1,153,212	1,139,285
OTHER SELF INS		6,164	243,855	436,359	607,317
GROUP SELF INSURANCE		4,206,611	4,749,832	4,762,376	5,407,879
VISITORS IMPROVEMENT		3,052,546	2,499,888	2,104,523	1,743,922
VISITORS PROMOTION		581,879	480,663	522,341	202,225
RURAL LIBRARY		23,625	27,446	45,958	59,553
VETERANS AID		12,282	15,325	8,261	8,261
FEDERAL GRANTS		259,943	671,495	674,007	668,0
KENO		1,766,369	2,107,229	2,162,274	1,470,566
ECON DEVELOPMENT		463,995	466,873	463,692	185,752
DEBT SERVICE		2,529,181	2,704,985	2,308,654	1,853,138
BUILDING FUND		239,053	129,416	170,697	39,981
JAIL SAVINGS FUND		1,997,637	1,977,832	1,941,342	1,143,435
CITY BLDG MAINTENANCE		<u>392,017</u>	<u>371,069</u>	<u>355,846</u>	<u>189,547</u>
TOTAL NONOPERATING		<u>16,784,199</u>	<u>17,700,601</u>	<u>17,109,542</u>	<u>14,718,933</u>
TOTAL		<u>34,335,628</u>	<u>33,051,736</u>	<u>33,735,257</u>	<u>31,330,571</u>
EXPENDITURES:					
OPERATING		117,867,312	125,500,547	129,575,208	122,842,596
OTHER		19,127,996	19,490,039	19,378,276	23,198,318
TOTAL		136,995,308	144,990,586	148,953,484	146,040,914
OPERATING FUND:					
OPERATING BALANCE/OPERATING EXPEND		14.89%	12.23%	12.83%	13.52%
TOTAL					
TOTAL BALANCE/TOTAL EXPEND		25.06%	22.80%	22.65%	21.45%

BUDGETED CASH RESERVE BY FUND:

GEN FUND	4,190,000	4,190,000	4,190,000	4,190,000	4,190,000
RURAL LIBRARY	10,000	10,000	10,000	10,000	10,000
BRIDGE & ROAD	300,000	300,000	300,000	300,000	300,000
HIGHWAY FUND	200,000	200,000	200,000	200,000	200,000
VETERANS AID	3,261	3,261	3,261	3,261	3,261
DEBT SERVICE	100,000	100,000	100,000	100,000	100,000
LANCASTER MANOR	-	-	-	500,000	250,000
MENTAL HEALTH	100,000	100,000	100,000	100,000	100,000
WEED CONTROL	70,000	65,000	50,000	50,000	50,000
PROPERTY MANAGEMENT	50,000	-	-	50,000	50,000
TOTAL	<u>5,023,261</u>	<u>4,968,261</u>	<u>4,953,261</u>	<u>5,503,261</u>	<u>5,253,261</u>
OPERATING RESERVE	4,910,000	4,855,000	4,840,000	5,390,000	5,140,000
***'OTHER	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>
TOTAL	<u>5,023,261</u>	<u>4,968,261</u>	<u>4,953,261</u>	<u>5,503,261</u>	<u>5,253,261</u>

OPERATING FUND CASH RESERVE:

VARIANCE FROM BUDGET		12,696,429	10,511,135	11,235,715	11,471,638
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****OTHER INCLUDES 10,000 FOR THE LIBRARY FUND, 3,261 FOR THE VETS AID FUND AND \$100,000 FOR DEBT SERVICE.
 IT IS IMPORTANT FOR THE BOND RATING AGENCIES THAT THE YEAR END FUND BALANCES BE IN THE VICINITY OF 13% TO 15% OF THE OPERATING FUND EXPENDITURES.

Lancaster County
Non-Mandated County Services

	<u>FY12</u> <u>Funding</u>	<u>FY11</u> <u>Funding</u>	<u>FY10</u> <u>Funding</u>	<u>FY09</u> <u>Funding</u>	<u>FY08</u> <u>Funding</u>	<u>FY07</u> <u>Funding</u>
Commission on the Status of Women	-	-	-	-	-	85,461
Community Mental Health Center - Total County Property Tax Dollars	2,275,444	2,774,510	2,852,010	2,345,903	2,531,154	2,787,149
(1) Region V	(579,823)	(585,730)	(632,567)	(620,164)	(596,083)	(596,083)
(2) Crisis Center (EPC)	(221,414)	(498,732)	(571,968)	(461,658)	(208,213)	(291,925)
	<u>1,474,207</u>	<u>1,690,048</u>	<u>1,647,475</u>	<u>1,264,081</u>	<u>1,726,858</u>	<u>1,899,141</u>
Human Services	138,091	136,190	127,348	119,265	115,044	145,258
JBC Contracts (3)	794,000	1,392,500	1,617,424	1,617,424	1,589,455	1,599,062
County Health Department	2,074,389	2,125,995	2,015,233	2,006,994	2,157,838	2,258,524
Employee Assistance Program	19,500	19,500	23,600	23,600	22,875	22,100
Lancaster Manor - Only costs provided in recent years is indirect costs.						
Indirect Costs per Plan Document		*****	2,029,901	-	562,628	526,792
County Visitor Promotion Fund - no property tax dollars used						
Community Corrections	1,143,916	1,000,082	1,143,871	1,195,402	803,320	678,626
Graduated Sanctions - Juvenile Justice (4)	927,076	527,076	497,076	506,471	504,906	523,056

(1) .5% increase minus \$50,000 reduction by County Board

(2) BU 7851 Expenditures minus Revenues

(3) Cut \$224,924 in FY11, Cut \$198,500 in FY 12 and moved \$400,000 to Juvenile Justice

(4) Moved \$400,000 from JBC to Juvenile Justice

***** In FY09, Manor reimbursed the General Fund \$600,000.

In FY10, a transfer was established for \$1,402,123 and indirects costs were \$627,778

Based from February 2003 County Attorney Opinion.

LANCASTER COUNTY
MID-YEAR REVIEW OF COUNTY GENERAL FUND
FY12 BUDGET

- 3-1 STATEMENT OF REVENUES AND EXPENDITURES
 - 3-2 COMPARISON OF BUDGETED REVENUES (BU 9999)
 - 3-3 COMPARISON OF ACTUAL REVENUES (BU 9999)
 - 3-4 COMPARISON OF GENERAL FUND REVENUES
 - 3-5 INHERITANCE TAX COLLECTIONS
 - 3-7 REGISTER OF DEEDS FEES
 - 3-9 INTEREST INCOME COMPARISON
 - 3-10 BOARDING CONTRACTS
 - 3-11 INDIGENT DEFENSE COSTS
 - 3-13 GENERAL ASSISTANCE
-

General Fund
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	57,446,076	27,897,225	29,548,851	51.44%
Licenses and Permits	35,000	14,265	20,735	59.24%
Federal Grants	1,937,449	1,073,861	863,588	44.57%
State Revenues	1,164,687	159,025	1,005,662	86.35%
Other intergovernmental	2,046,750	217,409	1,829,341	89.38%
Charges for Services	13,747,460	6,537,255	7,210,205	52.45%
Fines & Forfeitures	25,000	12,925	12,076	48.30%
Interest Income	225,200	81,363	143,837	63.87%
Other Revenues	445,613	388,509	57,104	12.81%
Total Revenues	77,073,235	36,381,837	40,691,398	52.80%
Expenditures				
General Fund				
Salaries & Wages	35,153,491	17,525,664	17,627,827	50.15%
Employee Benefits	12,074,165	5,952,718	6,121,447	50.70%
Other Compensation Costs	110,467	94,300	16,167	14.64%
Office Supplies	326,560	141,795	184,765	56.58%
Operating Supplies	565,418	179,287	386,131	68.29%
Medical Supplies	171,433	16,676	154,757	90.27%
Energy Supplies	236,950	149,890	87,060	36.74%
Repair & Maintenance Supplies	10,000	12,598	(2,598)	-25.98%
Food Supplies	18,065	7,501	10,564	58.48%
Other Contracted Services	8,307,909	4,179,323	4,128,586	49.69%
City/County Shared	3,920,071	1,051,044	2,869,027	73.19%
Not-For-Profit Contracts	2,103,629	909,429	1,194,200	56.77%
Trans, Travel & Subsistance	113,186	36,487	76,699	67.76%
Communications	395,388	205,747	189,641	47.96%
Postage, Courier & Freight	543,368	167,728	375,640	69.13%
Printing & Advertising	304,301	96,497	207,804	68.29%
Contracted Health Services	3,314,445	1,649,646	1,664,799	50.23%
Other Client Services	730,740	291,911	438,829	60.05%
Misc. Fees & Services	4,085,746	757,575	3,328,171	81.46%
Insurance & Surety Bonds	673,624	587,858	85,766	12.73%
Utilities	1,406,565	255,041	1,151,524	81.87%
Repair & Maintenance Costs	410,304	176,038	234,266	57.10%
Rentals	3,869,151	1,927,594	1,941,557	50.18%
Land	252,000	237,090	14,910	5.92%
Buildings	15,800	2,625	13,175	83.39%
Equipment	493,113	47,697	445,416	90.33%
Capitalized Contracts	44,500	22,320	22,180	49.84%
Debt Service	145,437	130,099	15,338	10.55%
Total General Fund Expenditures	79,795,826	36,812,176	42,983,650	53.87%
Excess (Deficiency) of Revenues over Expenditures	(2,722,591)	(430,339)		
Other Financing Sources (Uses)				
Operating Transfers In	1,827,517	152,807		
Operating Transfers Out	(6,329,045)	(1,700,371)		
Total Other Financing Sources (Uses)	(4,501,528)	(1,547,563)		
Net Change in Fund Balance	(7,224,119)	(1,977,902)		
Fund Balance - July 1, 2011	11,414,119	11,414,119		
Fund Balance - December 31, 2011	4,190,000	9,436,217		

LANCASTER COUNTY
COMPARISON OF BUDGETED REVENUES (BU 9999)
FY12 COMPARED TO FY11

GENERAL FUND	BUDGET	BUDGET	DIFFERENCE	
	FY2012	FY2011	AMOUNT	PERCENT
REAL & PERSONAL TAX	47,945,076	46,280,371	1,664,705	3.60%
M.V. TAX	6,500,000	6,500,000	-	0.00%
INHERITANCE TAX	3,000,000	3,000,000	-	0.00%
BEER & LIQUOR LICENSE	1,000	2,500	(1,500)	-60.00%
US ENTITLEMENT LANDS	10,500	10,500	-	0.00%
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	-	-	-	
INSURANCE TAX ALLOCATION	425,000	350,000	75,000	21.43%
CARLINE TAX	35,000	35,000	-	0.00%
AIRLINE TAX	100,000	250,000	(150,000)	-60.00%
MOTOR VEHICLE PRO RATE	110,000	110,000	-	0.00%
STATE AID	-	637,360	(637,360)	-100.00%
IN LIEU OF TAXES	1,475,000	1,400,000	75,000	5.36%
CHECK COLLECTION FEE	30,000	30,000	-	0.00%
SUBDIVISION FEES	10,000	10,000	-	0.00%
CABLE TELEVISION	100,000	100,000	-	0.00%
OTHER REIMB & REFUNDS	560,852	965,654	(404,802)	-41.92%
OVERLOAD FINES	25,000	20,000	5,000	25.00%
INDIRECT COST RECOVERY	322,888	330,954	(8,066)	-2.44%
OTHER MISC REVENUE	100,100	100,100	-	0.00%
FEDERAL GRANT TRANSFERS	71,821	30,589	41,232	134.79%
KENO FUND TRANSFERS	1,575,000	-	1,575,000	
OTHER FUND TRANSFERS	-	500,000	(500,000)	-100.00%
TOTAL	62,397,237	60,663,028	1,734,209	2.86%

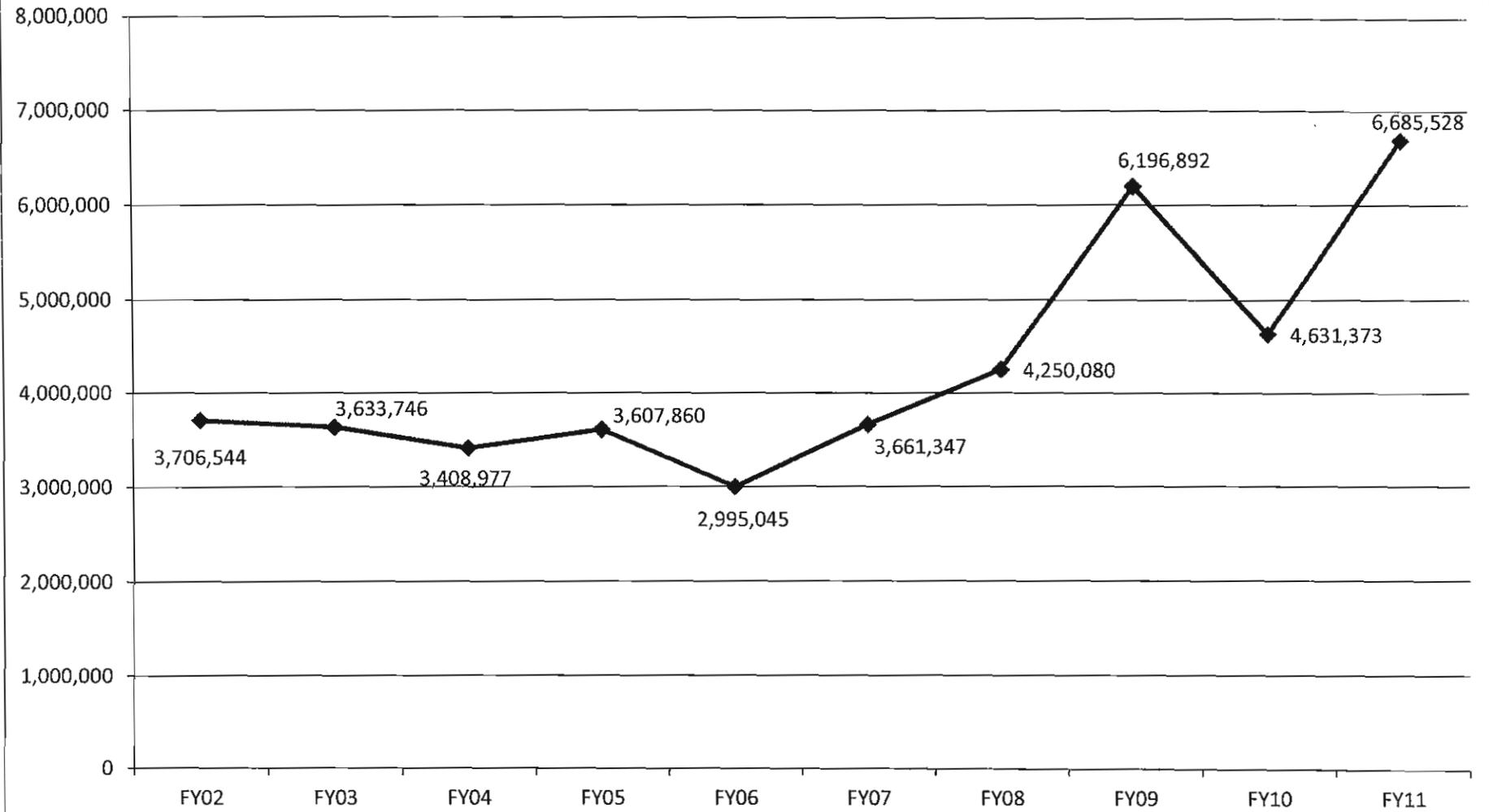
LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES (BU 9999)
FY12 COMPARED TO FY11

GENERAL FUND	YTD	YTD	DIFFERENCE	
	12/31/2011	12/31/2010	AMOUNT	PERCENT
REAL & PERSONAL TAX	21,213,283	21,429,619	(216,336)	-1.01%
M.V. TAX	3,348,545	3,319,800	28,745	0.87%
INHERITANCE TAX	3,331,978	3,383,987	(52,009)	-1.54%
BEER & LIQUOR LICENSE	640	560	80	14.29%
US ENTITLEMENT LANDS	-	-	-	
PROPERTY TAX CREDIT	6,654	-	6,654	
HOMESTEAD EXEMPTION	-	873	(873)	-100.00%
INSURANCE TAX ALLOCATION	-	-	-	
CARLINE TAX	(10,486)	8,448	(18,935)	-224.12%
AIRLINE TAX	6,507	(44,310)	50,816	-114.68%
MOTOR VEHICLE PRO RATE	41,469	13,022	28,447	218.45%
IN LIEU OF TAXES	11,738	1,664	10,075	605.52%
CHECK COLLECTION FEE	8,420	9,050	(630)	-6.96%
SUBDIVISION FEES	3,300	3,140	160	5.10%
CABLE TELEVISION	-	-	-	
OTHER REIMB & REFUNDS	-	-	-	
OVERLOAD FINES	12,925	16,118	(3,194)	-19.81%
RENTAL INCOME - LAND	-	1,200	(1,200)	-100.00%
SALE OF LAND	134,430	100	134,330	134330.00%
RETIRMENT FORFEITURES	-	-	-	
INDIRECT COST RECOVERY	161,444	165,477	(4,033)	-2.44%
OTHER MISC REVENUE	54,689	5,145	49,544	962.97%
FEDERAL GRANT TRANSFERS	10,566	-	10,566	
OTHER FUND TRANSFERS	-	-	-	
TOTAL	28,336,102	28,313,894	22,208	0.08%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Budget 6/30/2012	Actual 6/30/2011	Actual 6/30/2010	Actual 6/30/2009	Actual 6/30/2008
COUNTY BOARD	-	-	-	-	-
COUNTY CLERK	56,000	63,611	62,420	59,793	49,198
COUNTY TREASURER	5,350,000	5,255,680	5,474,943	6,065,965	7,407,957
ASSESSOR	1,900,000	1,595,586	1,491,017	1,709,281	1,698,182
ELECTION COMMISSIONER	85,500	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	-	1,492	917	26,522	1,059
ADMINISTRATIVE SERVICES	-	15,058	23,584	22,697	20,097
G.I.S.	-	5	25	455	197
BOARD OF EQUALIZATION	-	-	-	-	-
CLERK OF DIST COURT	390,000	414,645	467,570	489,758	532,607
COUNTY COURT	45,625	49,369	60,593	81,128	78,197
JUVENILE COURT	1,000	-	589	1,566	1,146
DISTRICT COURT	201,500	181,293	242,673	176,958	212,043
PUBLIC DEFENDER	205,671	195,898	186,550	163,367	155,039
JURY COMMISSIONER	-	-	-	-	-
G.F. JUSTICE SYSTEM	35,000	36,500	39,500	113,400	37,108
COOPERATIVE EXTENSION	162,976	181,332	178,496	176,393	162,567
RECORDS INFO & MGMT	102,140	85,450	90,645	100,588	94,667
SHERIFF	1,544,395	1,559,813	1,559,041	1,347,700	1,322,073
COUNTY ATTORNEY	1,265,759	1,822,301	1,407,244	1,095,884	1,773,378
CORRECTIONS	430,200	1,131,074	1,229,742	1,180,307	2,530,721
JUVENILE PROBATION	-	-	50	75	254
ADULT PROBATION	-	288	96	-	-
COMMUNITY CORRECTIONS	654,535	554,090	414,376	338,519	259,265
JUVENILE DETENTION	3,088,079	3,753,976	3,051,958	3,095,236	2,849,513
EMERGENCY SERVICES	236,388	197,714	260,115	211,531	204,711
COUNTY ENGINEER	-	-	-	1,660	-
MENTAL HEALTH BD	-	-	-	-	-
GENERAL ASSISTANCE	600,000	455,489	615,458	685,143	665,923
VETERANS SERVICE	-	-	-	-	-
HUMAN SERVICES	138,091	137,097	127,498	119,655	115,044
SUBTOTAL	16,503,515	18,093,962	17,086,517	17,646,382	20,263,171
GENERAL RECEIPTS	62,397,237	64,257,226	64,460,093	62,718,464	59,011,633
TOTAL	78,900,752	82,351,188	81,546,610	80,364,846	79,274,804

Inheritance Tax Collections



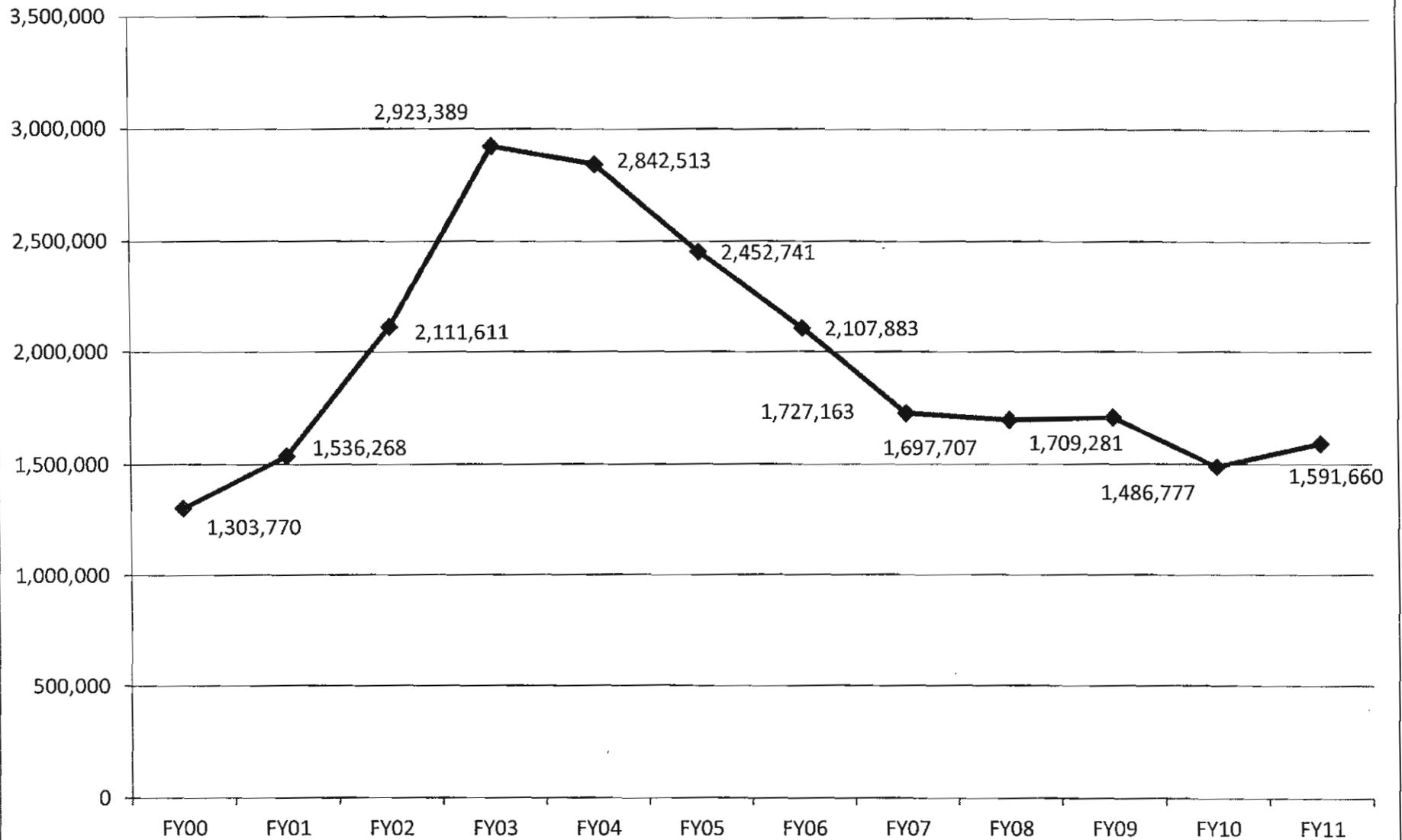
**LANCASTER COUNTY
REGISTER OF DEEDS FEES**

	FY04			FY05			FY06			FY07			FY08		
	FILING	DOC	YTD												
JUL	262,431	58,395	320,826	161,526	90,167	251,693	144,733	63,458	208,191				114,795	63,237	178,032
AUG	292,106	64,453	677,385	137,843	67,583	457,119	158,622	76,944	443,757	107,155	49,582	156,737	107,196	68,481	353,709
SEP	277,837	63,799	1,019,021	143,642	74,139	674,900	130,513	68,025	642,295	127,421	75,082	359,240	116,456	70,007	540,172
OCT	221,500	59,128	1,299,649	126,126	57,423	858,449	126,371	61,551	830,217	99,518	51,124	509,882	82,916	40,041	663,129
NOV	171,288	58,202	1,529,139	127,486	61,418	1,047,353	109,032	56,808	996,057	104,672	58,125	672,679	92,465	47,923	803,517
DEC	121,198	41,521	1,691,858	121,253	52,425	1,221,031	107,330	52,614	1,156,001	101,240	48,660	822,579	77,604	38,964	920,085
JAN	135,616	52,942	1,880,416	123,860	55,177	1,400,068	87,032	38,678	1,281,711	102,616	68,053	993,248	81,123	36,802	1,038,010
FEB	100,869	37,652	2,018,937	202,514	82,757	1,685,339	83,654	47,796	1,413,161	90,156	37,900	1,121,304	75,966	32,700	1,146,676
MAR	113,635	42,749	2,175,321	132,281	57,243	1,874,863	108,790	59,529	1,581,480	83,919	34,401	1,239,624	93,480	27,434	1,267,590
APR	159,314	46,870	2,381,505	118,250	56,004	2,049,117	92,214	58,773	1,732,467	100,078	42,232	1,381,934	98,154	38,629	1,404,373
MAY	177,186	56,519	2,615,210	126,029	63,428	2,238,574	118,588	60,741	1,911,796	109,060	56,968	1,547,962	101,910	44,121	1,550,404
JUN	162,073	65,230	2,842,513	137,357	76,810	2,452,741	123,748	72,339	2,107,883	115,370	63,831	1,727,163	95,996	51,307	1,697,707
BUDGET			2,400,000			2,100,000			1,920,000			1,850,000			1,985,000
TOTAL	2,195,053	647,460		1,658,167	794,574		1,390,627	717,256		1,141,205	585,958		1,138,061	559,646	
AVG MONTHLY	182,921	53,955	236,876	127,551	61,121	188,672	115,886	59,771	175,657	95,100	48,830	143,930	94,838	46,637	141,476
PERCENT	77.22%	22.78%		67.60%	32.40%		65.97%	34.03%		66.07%	33.93%		67.04%	32.96%	

	FY09			FY10			FY11			FY12		
	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD
JUL	84,353	49,557	133,910	125,464	53,678	179,142	83,134	38,219	121,353	79,781	50,790	130,571
AUG	86,396	52,486	272,792	91,982	40,252	311,376	105,744	13,370	240,467	92,925	48,662	272,158
SEP	74,774	55,281	402,847	79,805	40,283	431,464	114,115	28,325	382,907	94,693	30,004	396,855
OCT	67,878	34,763	505,488	86,404	43,499	561,367	118,855	31,587	533,349	122,884	38,460	558,199
NOV	69,664	35,049	610,201	83,593	38,132	683,092	144,031	39,306	716,686	122,688	33,028	713,915
DEC	53,243	31,681	695,125	84,758	32,783	800,633	130,818	44,666	892,170	121,614	34,816	870,345
JAN	67,754	35,938	798,817	72,009	22,129	894,771	112,045	29,962	1,034,177			
FEB	93,799	15,877	908,493	61,253	17,931	973,955	77,861	17,530	1,129,568			
MAR	114,117	29,384	1,051,994	81,058	36,021	1,091,034	81,372	27,606	1,238,546			
APR	112,498	36,922	1,201,414	82,158	37,917	1,211,109	74,124	41,686	1,354,356			
MAY	122,892	29,407	1,353,713	81,791	43,845	1,336,745	72,470	49,086	1,475,912			
JUN	272,525	83,043	1,709,281	91,584	58,448	1,486,777	78,131	37,617	1,591,660			
BUDGET			2,012,500			1,850,000			1,900,000			1,900,000
TOTAL	1,219,893	489,388		1,021,859	464,918		1,192,700	398,960		634,585	235,760	
AVG MONTHLY	101,658	40,782	142,440	85,155	38,743	123,898	99,392	33,247	132,638	105,764	39,293	145,058
PERCENT	71.37%	28.63%		68.73%	31.27%		74.93%	25.07%		72.91%	27.09%	

Estimated Collections based on 6 months 1,740,690

Register of Deeds Fees



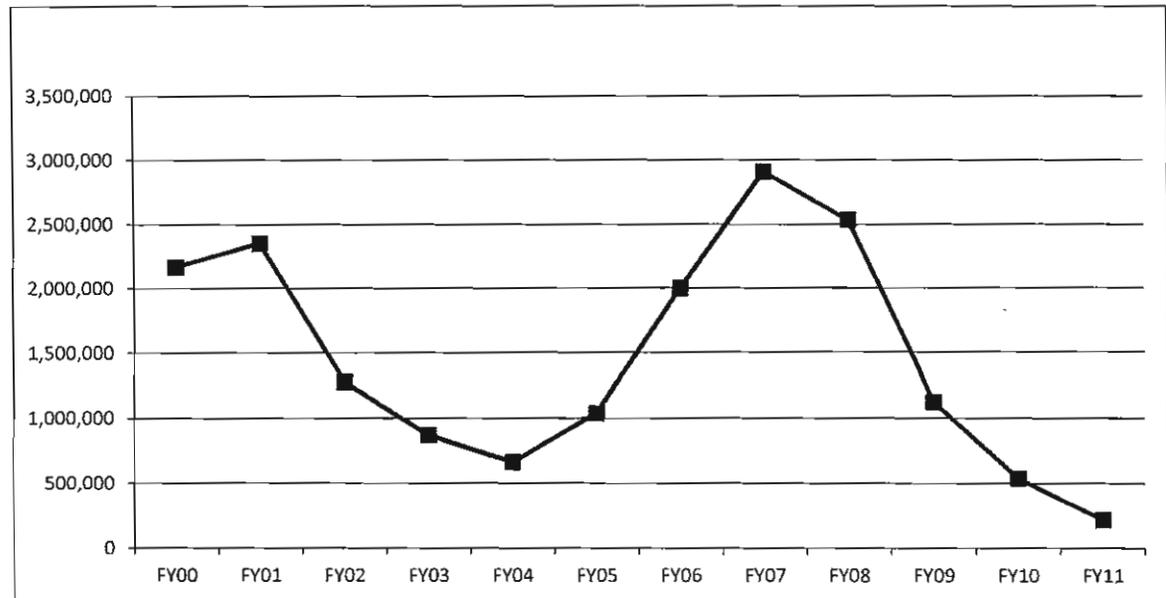
INTEREST INCOME COMPARISON
LANCASTER COUNTY

Total County

	FY07		FY08		FY09		FY10		FY11		FY12	
	FY07	YTD	FY08	YTD	FY09	YTD	FY10	YTD	FY11	YTD	FY12	YTD
JUL	205,622	205,622	43,571	43,571	156,325	156,325	16,143	16,143	22,689	22,689	12,058	12,058
AUG	329,482	535,104	438,144	481,715	229,083	385,408	94,141	110,284	70,620	93,309	31,971	44,029
SEP	267,165	802,269	485,333	967,048	115,987	501,395	41,154	151,438	21,851	115,160	25,188	69,217
OCT	197,718	999,987	322,303	1,289,351	86,644	588,039	56,908	208,346	18,568	133,728	13,103	82,320
NOV	228,620	1,228,607	206,758	1,496,109	124,400	712,439	45,936	254,282	25,206	158,934	22,115	104,435
DEC	106,329	1,334,936	234,455	1,730,564	163,595	876,034	103,909	358,191	27,764	186,698	16,144	120,579
JAN	142,117	1,477,053	104,672	1,835,236	109,809	985,843	31,285	389,476	15,339	202,037		
FEB	397,801	1,874,854	374,977	2,210,213	122,088	1,107,931	126,294	515,770	22,383	224,420		
MAR	139,809	2,014,663	58,522	2,268,735	46,401	1,154,332	58,689	574,459	31,053	255,473		
APR	321,654	2,336,317	166,001	2,434,736	41,804	1,196,136	50,406	624,865	19,524	274,997		
MAY	421,027	2,757,344	233,573	2,668,309	53,013	1,249,149	31,078	655,943	22,976	297,973		
JUN	368,415	3,125,759	179,492	2,847,801	67,757	1,316,906	26,461	682,404	27,420	325,393		
		3,125,759		2,847,801		1,316,906		682,404		325,393		

GENERAL FUND

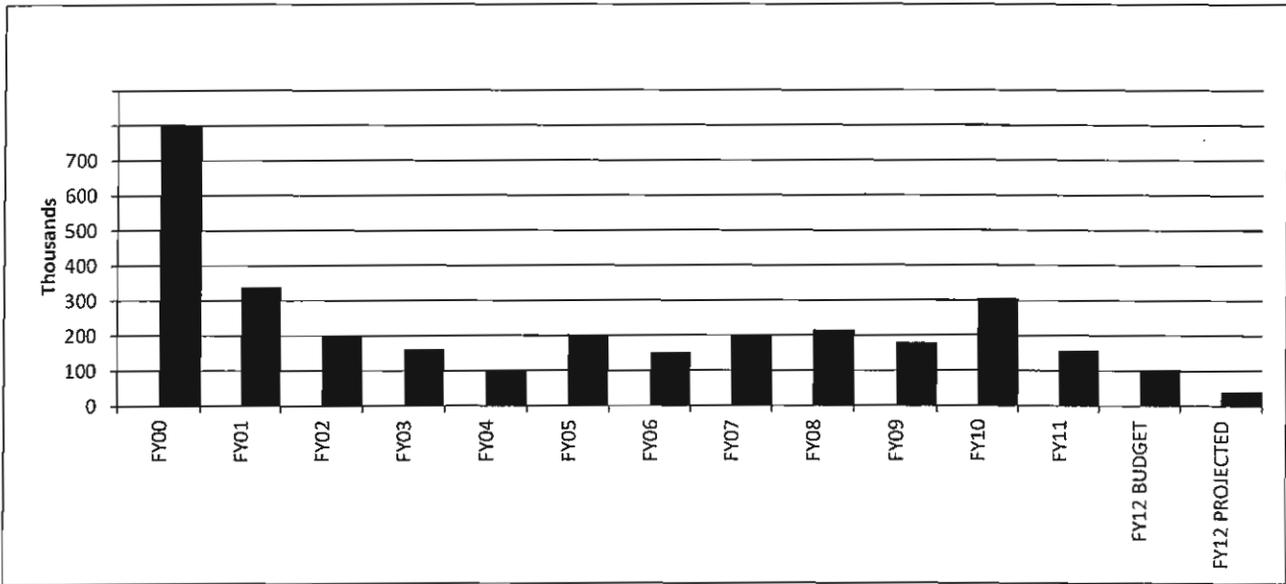
FY00	2,167,431
FY01	2,352,375
FY02	1,277,481
FY03	868,267
FY04	661,008
FY05	1,038,793
FY06	1,999,821
FY07	2,910,906
FY08	2,533,401
FY09	1,126,176
FY10	538,956
FY11	221,777
6 months FY12	81,363



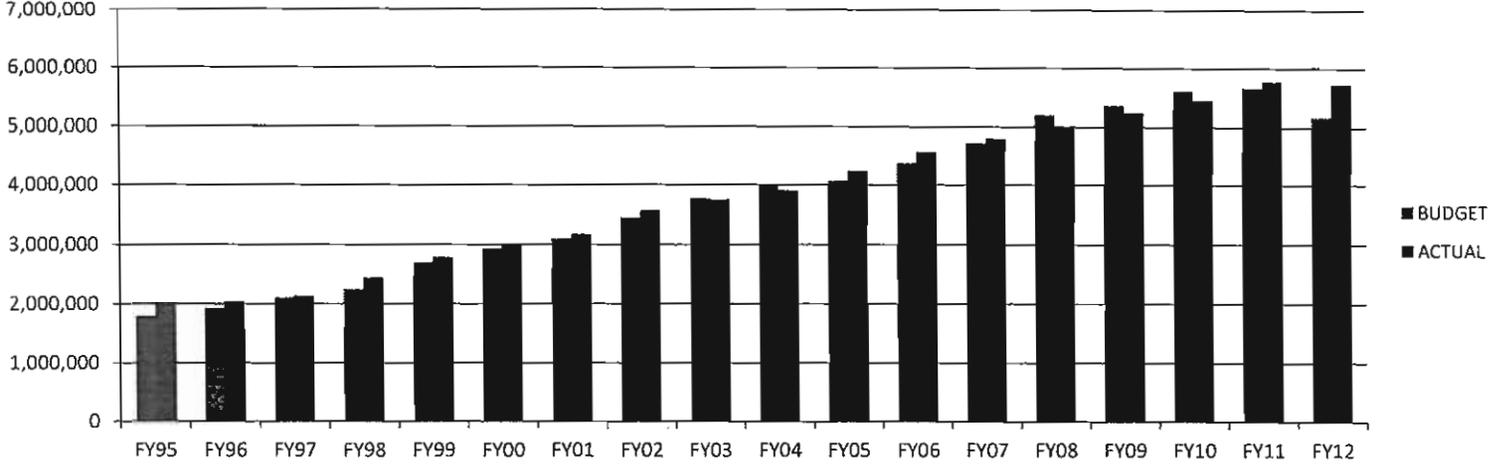
G.F. BUDGET FOR FY06	1,100,000
G.F. BUDGET FOR FY07	2,000,000
G.F. BUDGET FOR FY08	2,800,000
G.F. BUDGET FOR FY09	1,700,000
G.F. BUDGET FOR FY10	1,000,000
G.F. BUDGET FOR FY11	500,000
G.F. BUDGET FOR FY12	225,000

**LANCASTER COUNTY BOARDING CONTRACTS
JUVENILE COURT
FY00 TO FY11 ACTUAL COST
FY12 PROJECTED BASED ON BILLS PAID - JULY THROUGH DECEMBER**

FY00	800,827
FY01	338,497
FY02	197,249
FY03	162,425
FY04	103,558
FY05	203,689
FY06	151,411
FY07	202,048
FY08	215,793
FY09	179,792
FY10	305,355
FY11	156,960
FY12 BUDGET	100,000
FY12 PROJECTED	40,396 BASED ON JULY THROUGH DEC EXPENDITURES - \$20,198



INDIGENT DEFENSE COSTS



ACTUAL INCREASE

	BUDGET	ACTUAL	AMOUNT	PERCENT
FY95	1,793,060	2,006,096		
FY96	1,928,680	2,040,281	34,185	1.70%
FY97	2,108,771	2,140,764	100,483	4.92%
FY98	2,252,417	2,450,910	310,146	14.49%
FY99	2,699,956	2,787,209	336,299	13.72%
FY00	2,932,116	3,022,312	235,103	8.44%
FY01	3,101,743	3,175,505	153,193	5.07%
FY02	3,445,590	3,567,135	391,630	12.33%
FY03	3,765,702	3,753,031	185,896	5.21%
FY04	4,003,273	3,906,015	152,984	4.08%
FY05	4,077,059	4,246,774	340,759	8.72%
FY06	4,383,143	4,578,355	331,581	7.81%
FY07	4,732,734	4,815,938	237,583	5.19%
FY08	5,204,942	5,014,603	198,665	4.13%
FY09	5,364,492	5,237,434	222,831	4.44%
FY10	5,620,839	5,454,451	217,017	4.14%
FY11	5,671,131	5,777,289	322,838	5.92%
FY12	5,164,907	5,732,766	278,315	5.10%

Projected

Indigent Legal Costs
Lancaster County

BUDGET FOR FY12

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY12 Budget	451,309	195,000	981,044	235,000	3,302,554	5,164,907
Expended (6 months)	245,968	114,744	591,926	246,009	1,667,736	2,866,383
Balance 12-31-11	205,341	80,256	389,118	(11,009)	1,634,818	2,298,524
Projected Fiscal Year Variance	491,936 (40,627)	229,488 (34,488)	1,183,852 (202,808)	492,018 (257,018)	3,335,472 (32,918)	5,732,766 (567,859)

BUDGET FOR FY11

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY11 Budget	666,346	200,000	1,112,260	383,346	3,309,179	5,671,131
Expended	657,786	191,060	1,226,377	393,609	3,308,457	5,777,289
Variance	8,560	8,940	(114,117)	(10,263)	722	(106,158)

BUDGET FOR FY10

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY10 Budget	974,634	235,000	835,473	300,000	3,275,732	5,620,839
Expended	975,783	239,015	682,008	304,889	3,252,756	5,454,451
Variance	(1,149)	(4,015)	153,465	(4,889)	22,976	166,388

BUDGET FOR FY09

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY09 Budget	1,118,520	207,000	537,000	325,000	3,176,972	5,364,492
Expended	1,242,843	177,881	338,003	306,104	3,172,603	5,237,434
Variance	(124,323)	29,119	198,997	18,896	4,369	127,058

GENERAL ASSISTANCE

	<u>6-30-08</u>	<u>6-30-09</u>	<u>6-30-10</u>	<u>6-30-11</u>	<u>FY12</u>	<u>12/31/2011</u>	<u>REMAINING</u>	<u>PERCENT</u>
	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>BUDGET</u>	<u>ACTIVITY</u>	<u>BUDGET</u>	<u>REMAINING</u>
CLIENT SERVICES:								
CLIENT RENT	134,923	80,696	60,413	62,103	50,000	26,615	23,385	46.77%
OTHER SERVICES	166,016	100,169	101,542	104,184	95,000	52,498	42,502	44.74%
BURIALS	64,291	74,323	61,184	77,435	47,500	26,961	20,539	43.24%
HOSPITAL	758,959	565,355	367,965	486,642	425,000	205,527	219,473	51.64%
PHARMACY	375,482	357,268	404,641	420,837	480,000	186,960	293,040	61.05%
PHYSICIAN	314,888	615,485	653,028	678,859	700,000	392,173	307,827	43.98%
OTHER MEDICAL	32,959	72,803	44,467	8,598	14,000	22,327	-8,327	-59.48%
SUBTOTAL	1,847,518	1,866,098	1,693,240	1,838,658	1,811,500	913,061	898,439	49.60%
RENT & ADMINISTRATION:								
G.A. CONTRACT STATE								
FACILITY RENT	262,415	265,210	273,092	211,050	281,400	140,700	140,700	50.00%
LLCHD P.C. CONTRACT	487,182	268,500	424,705	415,075	434,930	217,465	217,465	50.00%
TOTAL G.A./MED	2,597,114	2,399,808	2,391,037	2,464,783	2,527,830	1,271,226	1,256,604	49.71%
REVENUE	665,923	685,143	615,458	455,489	600,000	345,850	254,150	42.36%

PHARMACY REIMBURSEMENT AT 12-31-11 IS 73,749.27

PHARMACY REIMBURSEMENT YEAR ENDED 6-30-11 TOTALS 176,196.93

PHARMACY REIMBURSEMENT YEAR ENDED 6-30-10 TOTALS 264,047.24

PHARMACY REIMBURSEMENT YEAR ENDED 6-30-09 TOTALS 302,908.49

PHARMACY REIMBURSEMENT YEAR ENDED 6-30-08 TOTALS 184,932.12

LANCASTER COUNTY
MID-YEAR REVIEW OF OTHER COUNTY FUNDS
FY12 BUDGET

- 4-1 WORKERS COMP (FUND 12)
- 4-3 OTHER SELF INSURANCE (FUND 13)
- 4-5 GROUP INSURANCE (FUND 14)
- 4-8 VISITORS IMPROVEMENT (FUND 18)
- 4-11 VISITORS PROMOTION (FUND 19)
- 4-12 RURAL LIBRARY (FUND 20)
- 4-13 BRIDGE & ROAD (FUND 21)
- 4-14 HIGHWAY (FUND 22)
- 4-15 VETERANS AID (FUND 26)
- 4-16 GRANTS (FUND 27)
- 4-17 KENO (FUND 28)
- 4-20 ECONOMIC DEVELOPMENT (FUND 30)
- 4-21 DEBT SERVICE (FUND 41)
- 4-23 BUILDING FUND (FUND 51)
- 4-25 JAIL SAVINGS (FUND 52)
- 4-26 MANOR (FUND 61)
- 4-27 COMMUNITY MENTAL HEALTH CENTER (FUND 63)
- 4-28 WEED CONTROL (FUND 64)
- 4-29 COUNTY/CITY PROPERTY MANAGEMENT (FUND 65)
- 4-30 PROPERTY MANAGEMENT (FUND 66)
- 4-31 CITY MAINTENANCE (FUND 67)

Workers Comp (Fund 12)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	90,790	91,739	(949)	-1.05%
Interest Income	9,500	3,576	5,924	62.35%
Total Revenues	100,290	95,315	4,975	4.96%
Expenditures				
Workers Comp				
Salaries & Wages	96,875	49,671	47,204	48.73%
Employee Benefits	27,580	14,341	13,239	48.00%
Office Supplies	800	241	559	69.84%
Other Contracted Services	19,907	8,247	11,660	58.57%
City/County Shared	200	-	200	100.00%
Communications	790	427	363	45.91%
Postage, Courier & Freight	200	39	161	80.70%
Printing & Advertising	276	107	169	61.11%
Contracted Health Services	224,000	170,749	53,251	23.77%
Misc. Fees & Services	55,730	11,861	43,869	78.72%
Insurance & Surety Bonds	921,819	132,934	788,885	85.58%
Rentals	5,010	2,505	2,505	50.00%
Total Workers Comp Expenditures	1,353,187	391,123	962,064	71.10%
Excess (Deficiency) of Revenues over Expenditures	(1,252,897)	(295,808)		
Fund Balance - July 1, 2011	1,252,897	1,252,897		
Fund Balance - December 31, 2011	-	957,089		

Lancaster County
Workers Compensation Fund (Fund 12)

	<u>Budget FY12</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>	<u>FY09</u>	<u>FY08</u>	<u>FY07</u>
Total Expenditures (BU 9550)	1,197,519.00	309,928.13	455,832.45	549,049.96	462,240.37	593,679.69	471,097.61
Total Expenditures (BU 6160)	<u>155,668.00</u>	<u>81,195.23</u>	<u>149,138.38</u>	<u>157,287.83</u>	<u>143,917.25</u>	<u>144,874.79</u>	<u>115,519.04</u>
Total Expenditures (Fund 12)	1,353,187.00	391,123.36	604,970.83	706,337.79	606,157.62	738,554.48	586,616.65
Breakdown of Larger							
<u>Expenditures by Type (BU 9550):</u>							
Medical Services	224,000.00	170,749.39	223,401.40	166,904.95	187,997.47	261,098.11	190,998.31
Admin Fees		2,000.00	2,000.00	1,973.00	2,000.00	1,626.00	1,400.00
Assessment			<u>41,386.00</u>	<u>46,902.00</u>	<u>30,756.00</u>	<u>45,117.00</u>	<u>53,958.00</u>
Self Insured Permit	40,000.00	2,000.00	43,386.00	48,875.00	32,756.00	46,743.00	55,358.00
Excess Work Comp		32,574.00	28,779.00	39,259.00	51,642.00	59,085.00	56,395.00
Audit			<u>2,128.00</u>	<u>667.00</u>	<u>-</u>	<u>2,769.00</u>	<u>261.00</u>
Other Insurance	30,000.00	32,574.00	30,907.00	39,926.00	51,642.00	61,854.00	56,656.00
Compensation Payments	188,000.00	100,359.97	145,905.19	277,756.04	170,505.29	207,344.60	151,733.97
Budget Amount for Future Claims	703,819.00		1,181,382.00	937,377.00	900,078.00	977,918.00	642,021.00
REVENUE:							
County Share - Agency Payments	90,290.00	91,167.00	586,155.00	590,266.00	566,721.00	916,200.00	889,880.00
Total Revenues (Fund 12)	100,290.00	95,315.17	603,174.76	807,819.35	620,084.08	968,232.41	918,881.96
Difference between Rev/Exp		(295,808.19)	(1,796.07)	101,481.56	13,926.46	229,677.93	332,265.31

Other Self Insurance (Fund 13)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	587,155	588,245	(1,090)	-0.19%
Interest Income	700	-	700	100.00%
Total Revenues	587,855	588,245	(390)	-0.07%
Expenditures				
Other Self Insurance				
Other Contracted Services	30,700	17,734	12,966	42.23%
Insurance & Surety Bonds	563,319	381,812	181,507	32.22%
Total Workers Comp Expenditures	594,019	399,546	194,473	32.74%
Excess (Deficiency) of Revenues over Expenditures	(6,164)	188,699		
Fund Balance - July 1, 2011	6,164	6,164		
Fund Balance - December 31, 2011	-	<u>194,863</u>		

Lancaster County
Other Self Insurance Fund (Fund 13)

	<u>Budget FY12</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>	<u>FY09</u>	<u>FY08</u>	<u>FY07</u>
Total Expenditures (BU 9560)	373,017.00	224,546.16	330,995.43	285,472.92	282,468.58	274,880.44	280,833.69
Total Expenditures (BU 9562)	96,839.00	-	-	-	-	-	-
Total Expenditures (BU 9582)	53,643.00	-	3,607.50	4,731.77	-	-	-
Total Expenditures (BU 9570)	70,520.00	175,000.00	-	-	-	-	-
Total Expenditures (Fund 13)	594,019.00	399,546.16	334,602.93	290,204.69	282,468.58	274,880.44	280,833.69
 Breakdown of Larger <u>Expenditures by Type:</u>							
BU 9560 -							
Other Misc Contracted Serv (UNICO)	30,700.00	17,734.16	30,350.80	32,549.17	29,620.58	28,957.00	28,114.00
Liability Insurance (UNICO - Fiduciary)	4,810.00	4,330.00	4,810.00	4,810.00	4,810.00	4,810.00	-
Other Insurance (Commercial)	205,320.00	202,482.00	205,313.00	248,000.00	247,623.00	240,737.00	246,100.00
Liability Loss Payments	-	-	90,521.63	113.75	415.00	376.44	6,619.69
	<u>240,830.00</u>	<u>224,546.16</u>	<u>330,995.43</u>	<u>285,472.92</u>	<u>282,468.58</u>	<u>274,880.44</u>	<u>280,833.69</u>
 BU 9582 -							
Liability Loss Payments	53,643.00	-	3,607.50	4,731.77	-	-	-
 BU 9570 -							
Liability Loss Payments	70,520.00	175,000.00					
 Budget Amount for Future Claims							
	132,187.00						
 REVENUE:							
County Share -							
Agency Payments	586,155.00	586,645.00	90,290.00	89,319.00	95,115.00	96,800.00	182,435.00
Total Revenues (Fund 13)	587,855.00	588,244.68	96,911.96	97,701.10	111,510.73	133,692.93	199,569.01
Difference between Rev/Exp		188,698.52	(237,690.97)	(192,503.59)	(170,957.85)	(141,187.51)	(81,264.68)

Group Insurance (Fund 14)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	9,685,000	4,910,214	4,774,786	49.30%
Total Revenues	9,685,000	4,986,673	4,698,327	48.51%
Expenditures				
Other Self Insurance				
Other Contracted Services	875,000	422,608	452,392	51.70%
Insurance & Surety Bonds	13,016,611	4,537,116	8,479,495	65.14%
Total Workers Comp Expenditures	13,891,611	4,959,724	8,931,887	64.30%
Excess (Deficiency) of Revenues over Expenditures	(4,206,611)	26,950		
Fund Balance - July 1, 2011	4,206,611	4,206,611		
Fund Balance - December 31, 2011	-	4,233,561		

Lancaster County
Group Insurance Fund (Fund 14)

	<u>Budget FY12</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>	<u>FY09</u>	<u>FY08</u>
Total Expenditures - BU 9591 (Health)	13,176,331.00	4,701,905.15	9,882,186.22	10,992,229.58	11,011,301.30	9,890,445.07
Total Expenditures - BU 9590 (Dental)	715,280.00	257,818.39	583,152.99	685,364.11	672,991.82	628,462.52
Total Expenditures (Fund 14)	13,891,611.00	4,959,723.54	10,465,339.21	11,677,593.69	11,684,293.12	10,518,907.59
Breakdown of Larger <u>Expenditures by Type:</u>						
BU 9591 -						
Management Fees	825,000.00	401,446.82	795,758.14	919,316.90	1,033,338.80	1,018,883.76
Liability Loss Payments	<u>12,351,331.00</u>	<u>4,300,458.33</u>	<u>9,086,428.08</u>	<u>10,072,912.68</u>	<u>9,977,962.50</u>	<u>8,871,561.31</u>
	13,176,331.00	4,701,905.15	9,882,186.22	10,992,229.58	11,011,301.30	9,890,445.07
BU 9590 -						
Management Fees	50,000.00	21,160.98	44,282.31	54,725.49	61,357.17	58,846.74
Liability Loss Payments	<u>665,280.00</u>	<u>236,657.41</u>	<u>538,870.68</u>	<u>630,638.62</u>	<u>611,634.65</u>	<u>569,615.78</u>
	715,280.00	257,818.39	583,152.99	685,364.11	672,991.82	628,462.52
REVENUE:						
BU 9591 -						
County	8,050,000.00	3,997,271.84	7,931,627.40	9,568,158.00	9,136,323.40	8,623,969.20
Employee	1,050,000.00	621,965.73	1,188,541.07	1,311,128.82	1,169,691.48	1,117,923.77
Other (Rebates)	<u>-</u>	<u>76,459.21</u>	<u>227,280.97</u>	<u>98,923.91</u>	<u>82,919.82</u>	<u>17,066.46</u>
	9,100,000.00	4,695,696.78	9,347,449.44	10,978,210.73	10,388,934.70	9,758,959.43
BU 9591 -						
County	450,000.00	216,756.64	434,997.51	515,611.99	492,942.39	459,367.99
Employee	<u>135,000.00</u>	<u>74,219.92</u>	<u>139,670.78</u>	<u>171,227.18</u>	<u>156,912.74</u>	<u>146,302.71</u>
	585,000.00	290,976.56	574,668.29	686,839.17	649,855.13	605,670.70
Total Revenues (Fund 14)	9,685,000.00	4,986,673.34	9,922,117.73	11,665,049.90	11,038,789.83	10,364,630.13
Difference between Rev/Exp		26,949.80	(543,221.48)	(12,543.79)	(645,503.29)	(154,277.46)

**LANCASTER COUNTY GROUP INSURANCE
COUNTY SHARE OF COST**

<u>GROUP HEALTH INSURANCE</u>											<u>BUDGETED AMOUNT</u>		
<u>FOR</u>	<u>EFFECTIVE</u>	<u>SINGLE</u>			<u>2/4 PARTY</u>			<u>FAMILY</u>			<u>FISCAL YEAR</u>		
<u>FY</u>	<u>DATE</u>	<u>SINGLE</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>2/4 PARTY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>FAMILY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>TOTAL</u>	<u>CHANGE</u>	<u>%CHANGE</u>
13	01/01/2012	501.64	23.90	5.00%	959.38	45.70	5.00%	1,279.10	60.90	5.00%	<u>Projected</u>	413,271	5.00%
12	01/01/2011	477.74	22.76	5.00%	913.68	43.52	5.00%	1,218.20	58.02	5.00%	8,265,416	384,925	4.88%
11	01/01/2010	454.98	27.38	6.40%	870.16	52.34	6.40%	1,160.18	69.80	6.40%	7,880,491	-1,917,389	-19.57%
10	01/01/2009	427.60	14.30	3.46%	817.82	27.38	3.46%	1,090.38	36.48	3.46%	9,797,880	465,538	4.99%
09	01/01/2008	413.30	0.00	0.00%	790.44	0.00	0.00%	1,053.90	0.00	0.00%	9,332,342	236,054	2.60%
08	01/01/2007	413.30	-45.92	-10.00%	790.44	-87.84	-10.00%	1,053.90	-117.10	-10.00%	9,096,288	-287,280	-3.06%
07	01/01/2006	459.22	0.00	0.00%	878.28	0.00	0.00%	1,171.00	0.00	0.00%	9,383,568	-145,340	-1.53%
06	01/01/2005	459.22	50.38	12.32%	878.28	96.34	12.32%	1,171.00	128.46	12.32%	9,528,908	1,197,744	14.38%
05	01/01/2004	408.84	29.94	7.90%	781.94	57.26	7.90%	1,042.54	76.32	7.90%	8,331,164	1,070,521	14.74%
04	01/01/2003	378.90	20.17	5.62%	724.68	38.60	5.62%	966.22	51.44	5.62%	7,260,643	560,924	8.37%

The amount budgeted is reflected in the budget for the subsequent fiscal year from that of the effective date of the increase.

<u>GROUP DENTAL INSURANCE</u>											<u>AMOUNT</u>		
<u>FOR</u>	<u>EFFECTIVE</u>	<u>SINGLE</u>			<u>2/4 PARTY</u>			<u>FAMILY</u>			<u>FISCAL YEAR</u>		
<u>FY</u>	<u>DATE</u>	<u>SINGLE</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>2-PARTY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>FAMILY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>TOTAL</u>	<u>CHANGE</u>	<u>%CHANGE</u>
13	01/01/2012	21.62	0.00	0.00%	48.79	0.00	0.00%	75.96	0.00	0.00%	<u>Projected</u>	0	0.00%
12	01/01/2011	21.62	1.71	8.59%	48.79	3.88	8.64%	75.96	6.03	8.62%	456,347	36,265	8.60%
11	01/01/2010	19.91	0.54	2.79%	44.91	1.20	2.75%	69.93	1.87	2.75%	421,685	-109,830	-20.66%
10	01/01/2009	19.37	0.98	5.33%	43.71	2.19	5.27%	68.06	3.41	5.27%	531,515	38,122	7.73%
09	01/01/2008	18.39	0.00	0.00%	41.52	0.00	0.00%	64.65	0.00	0.00%	493,393	13,518	2.82%
08	01/01/2007	18.39	0.00	0.00%	41.52	0.00	0.00%	64.65	0.00	0.00%	479,875	11,483	2.45%
07	01/01/2006	18.39	0.79	4.49%	41.52	1.78	4.48%	64.65	2.78	4.49%	468,392	43,704	10.29%
06	01/01/2005	17.60	0.00	0.00%	39.74	0.00	0.00%	61.87	0.00	0.00%	424,688	14,999	3.66%
05	01/01/2004	17.60	-1.12	-5.98%	39.74	-2.53	-5.99%	61.87	-3.95	-6.00%	409,689	5,379	1.33%
04	01/01/2003	18.72	0.00	0.00%	42.27	0.00	0.00%	65.82	0.00	0.00%	404,310	22,996	6.03%

The amount budgeted is reflected in the budget for the subsequent fiscal year from that of the effective date of the increase.

Visitors Improvement (Fund 18)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,100,000	469,802	630,198	57.29%
Total Revenues	1,100,000	469,802	630,198	57.29%
Expenditures				
Visitors Improvement				
Other Contracted Services	4,152,546	480,424	3,672,122	88.43%
Total Visitors Improvement Expenditures	4,152,546	480,424	3,672,122	88.43%
Excess (Deficiency) of Revenues over Expenditures	(3,052,546)	(10,622)		
Fund Balance - July 1, 2011	3,052,546	3,052,546		
Fund Balance - December 31, 2011	-	3,041,924		

Visitor Improvement - Fund 18

BREAKDOWN:

	1%	Bid Fees 1/2%	Grants 1/2%	Total
(6-30-11) Balance	1,453,707.66	456,202.12	1,142,636.38	3,052,546.18
7/11 - 12/11 Receipts	234,901.15	176,175.86	58,725.29	469,802.29
7/11 - 12/11 Payments	275,751.00	154,290.21	50,383.00	480,424.21
Balance	1,412,857.80	478,087.77	1,150,978.66	3,041,924.23

Project: (1%)	<u>Allocated</u>	<u>Paid</u>	<u>Remaining</u>	
Ag Society	500,000.00	500,000.00	-	
West Haymarket	750,000.00	750,000.00	-	
Centennial Mall	100,000.00	-	100,000.00	
Sherman Field	150,000.00	-	150,000.00	
Penguin Exhibit	150,000.00	150,000.00	-	
Union Plaza	25,000.00	25,000.00	-	
Wayfinding Project	8,000.00	8,000.00	-	
Arena Project	3,500,000.00	-	3,500,000.00	5 year contract
Lancaster County Event Center	275,751.00	275,751.00	-	C-11-0372
Totals	5,458,751.00	1,708,751.00	3,750,000.00	

Bid/Promotion Fees:

July 2006 thru June 2007	231,553.71	Paid 1/3/2008
July 2007 thru June 2008	261,100.19	Paid 8/29/2008
July 2008 thru May 2009	231,144.63	Paid 8/7/2009
June 2009	25,399.51	Paid 9/18/2009
July 2009 thru December 2009	127,094.08	Paid 5/25/2010
January 2010 thru June 2010	119,352.26	Paid 9/1/2010
July 2010 thru December 2010	183,000.00	Paid 3/11/2011
January 2011 thru June 2011	154,290.21	Paid 9/2/2011
	<u>1,332,934.59</u>	

Grants:	<u>Allocated</u>	<u>Paid</u>	<u>Remaining</u>
Childrens Museum	10,000.00	10,000.00	-
Childrens Zoo	10,000.00	10,000.00	-
Spring Creek Audubon	10,000.00	10,000.00	-
Childrens Zoo	10,000.00	10,000.00	-
Updowntowner's (GoLincolnGo)	10,000.00	10,000.00	-
Childrens Museum	10,000.00	10,000.00	-
Parks & Rec Foundation	10,000.00	-	10,000.00
Lincoln Arts Council	10,000.00	10,000.00	-
Star City BMX	10,000.00	9,224.78	775.22
Lied Center	10,000.00	10,000.00	-
Ag Society	10,000.00	10,000.00	-
Quilt Center	10,000.00	10,000.00	-
University of Nebraska (Pershing)	10,000.00	-	10,000.00
Model Railroad Club	5,845.00	5,845.00	-
Childrens Museum	10,000.00	10,000.00	-
Nebraska Sports Council	10,000.00	10,000.00	-
Lancaster Youth Softball Association	5,670.00	-	5,670.00
Lincoln Children's Zoo	10,000.00	-	10,000.00
National Museum of Roller Skating	10,000.00	-	10,000.00
University of Nebraska State Museum	9,980.00	-	9,980.00
Lied Center	10,000.00	-	10,000.00
Lincoln Airport Authority	10,000.00	8,302.00	1,698.00
Lincoln Sports Foundation	16,236.00	16,236.00	-
	227,731.00	159,607.78	20,775.22

Visitors Promotion (Fund 19)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	<u>FY2011-2012</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Taxes	1,100,000	469,802	630,198	57.29%
Total Revenues	1,100,000	469,802	630,198	57.29%
Expenditures				
Visitors Promotion				
Other Contracted Services	1,058,420	529,210	529,210	50.00%
Misc. Fees & Services	623,459	-	623,459	100.00%
Total Visitors Promotion Expenditures	1,681,879	529,210	1,152,669	68.53%
Excess (Deficiency) of Revenues over Expenditures	(581,879)	(59,408)		
Fund Balance - July 1, 2011	581,879	581,879		
Fund Balance - December 31, 2011	-	522,471		

Library (Fund 20)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	643,077	289,145	353,932	55.04%
State Revenues	3,200	216	2,984	93.24%
Total Revenues	646,277	289,362	356,915	55.23%
Expenditures				
Library				
City/County Shared	658,902	-	658,902	100.00%
Misc. Fees & Services	1,000	-	1,000	100.00%
Total Library Expenditures	659,902	-	659,902	100.00%
Excess (Deficiency) of Revenues over Expenditures	(13,625)	289,362		
Fund Balance - July 1, 2011	23,625	23,625		
Fund Balance - December 31, 2011	10,000	312,987		

Bridge & Road (Fund 21)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	936,000	661,607	274,393	29.32%
Interest Income	45,000	15,843	29,157	64.79%
Other Revenues	10,000	5,500	4,500	45.00%
Total Revenues	991,000	682,949	308,051	31.08%
Expenditures				
Bridge & Road				
Salaries & Wages	1,597,786	794,177	803,609	50.30%
Employee Benefits	637,007	307,582	329,425	51.71%
Other Compensation Costs	-	3,360	(3,360)	
Office Supplies	1,050	614	436	41.50%
Operating Supplies	38,000	14,259	23,741	62.48%
Medical Supplies	100	100	-	0.00%
Energy Supplies	456,074	207,394	248,680	54.53%
Highway & Bridge Supplies	675,350	643,941	31,409	4.65%
Traffic Control Supplies	16,500	4,357	12,143	73.60%
Repair & Maintenance Supplies	103,000	49,606	53,394	51.84%
Postage, Courier & Freight	600	221	379	63.18%
Misc. Fees & Services	6,550	2,432	4,118	62.86%
Utilities	53,800	20,002	33,798	62.82%
Repair & Maintenance Costs	35,400	16,098	19,302	54.52%
Rentals	10,500	-	10,500	100.00%
Land	330,000	-	330,000	100.00%
Equipment	195,500	21,231	174,269	89.14%
Capitalized Contracts	4,646,289	243,629	4,402,660	94.76%
Total Bridge & Road Expenditures	8,847,694	2,373,190	6,474,504	73.18%
Excess (Deficiency) of Revenues over Expenditures	(7,856,694)	(1,690,241)		
Other Financing Sources (Uses)				
Operating Transfers In	6,171,566	1,542,892		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	6,171,566	1,542,892		
Net Change in Fund Balance	(1,685,128)	(147,350)		
Fund Balance - July 1, 2011	1,985,128	1,985,128		
Fund Balance - December 31, 2011	300,000	1,837,778		

Highway (Fund 22)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Licenses and Permits	-	1,760	(1,760)	
State Revenues	5,651,250	2,456,867	3,194,383	56.53%
Charges for Services	25,000	7,349	17,651	70.60%
Interest Income	25,000	3,677	21,323	85.29%
Other Revenues	15,000	68,028	(53,028)	-353.52%
Total Revenues	5,716,250	2,537,682	3,178,568	55.61%
Expenditures				
Highway				
Salaries & Wages	1,870,802	901,080	969,722	51.83%
Employee Benefits	706,781	344,807	361,974	51.21%
Other Compensation Costs	-	3,360	(3,360)	
Office Supplies	2,700	1,276	1,424	52.73%
Operating Supplies	168,050	106,946	61,104	36.36%
Medical Supplies	100	99	1	0.52%
Energy Supplies	712,379	384,564	327,815	46.02%
Highway & Bridge Supplies	1,172,700	641,923	530,777	45.26%
Traffic Control Supplies	144,400	1,007	143,393	99.30%
Repair & Maintenance Supplies	336,800	160,656	176,144	52.30%
Other Contracted Services	5,200	2,025	3,175	61.06%
Communications	5,450	2,878	2,572	47.19%
Postage, Courier & Freight	4,400	1,992	2,408	54.72%
Printing & Advertising	600	163	437	72.85%
Misc. Fees & Services	7,550	4,953	2,597	34.40%
Utilities	33,800	11,193	22,607	66.89%
Repair & Maintenance Costs	134,300	55,819	78,481	58.44%
Rentals	12,800	3,658	9,142	71.42%
Buildings	168,000	-	168,000	100.00%
Equipment	755,059	262,910	492,149	65.18%
Capitalized Contracts	464,500	13,409	451,091	97.11%
Total Highway Expenditures	6,750,559	2,948,904	3,801,655	56.32%
Excess (Deficiency) of Revenues over Expenditures	(1,034,309)	(411,222)		
Fund Balance - July 1, 2011	1,234,309	1,234,309		
Fund Balance - December 31, 2011	200,000	823,087		

Veterans Aid (Fund 26)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Total Revenues	-	-	-	
Expenditures				
Veterans Aid				
Contracted Health Services	1,000	-	1,000	100.00%
Other Client Services	12,871	3,136	9,735	75.63%
Total Veterans Aid Expenditures	13,871	3,136	10,735	77.39%
Excess (Deficiency) of Revenues over Expenditures	(13,871)	(3,136)		
Other Financing Sources (Uses)				
Operating Transfers In	4,850	4,850		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	4,850	4,850		
Net Change in Fund Balance	(9,021)	1,714		
Fund Balance - July 1, 2011	12,282	12,282		
Fund Balance - December 31, 2011	3,261	13,996		

Grants (Fund 27)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

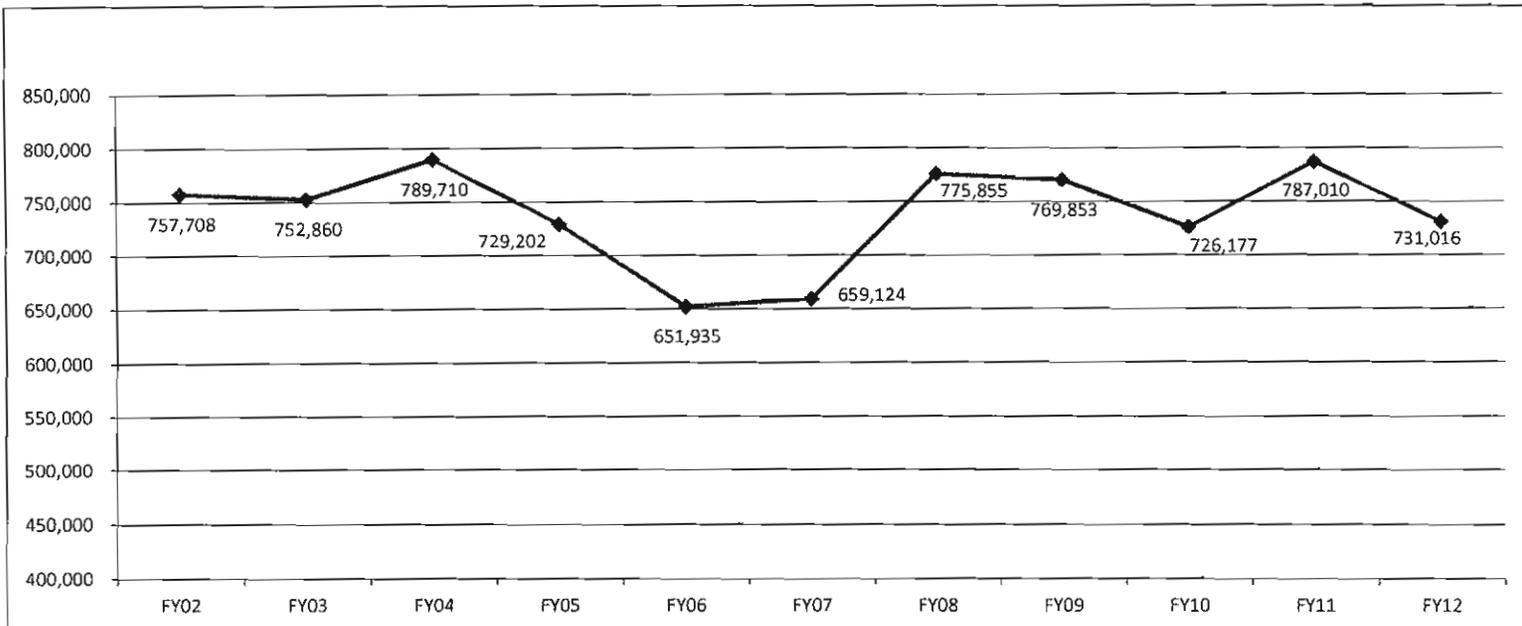
	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Federal Grants	3,246,017	1,644,043	1,601,974	49.35%
State Revenues	403,750	150,655	253,095	62.69%
Other Intergovernmental	23,124	-	23,124	100.00%
Charges for Services	-	33,055	(33,055)	
Fines & Forfeitures	10,000	-	10,000	100.00%
Other Revenues	40,250	10,519	29,731	73.87%
Total Revenues	3,723,141	1,838,272	1,884,869	50.63%
Expenditures				
Grants				
Office Supplies	1,640	55	1,585	96.62%
Operating Supplies	233,787	20,592	213,195	91.19%
Energy Supplies	5,000	36	4,964	99.28%
Other Contracted Services	2,788,643	1,188,061	1,600,582	57.40%
Trans, Travel & Subsistence	48,831	52,686	(3,855)	-7.89%
Communications	2,124	501	1,623	76.43%
Printing & Advertising	-	325	(325)	
Misc. Fees & Services	749,158	15,918	733,240	97.88%
Rentals	4,231	19,998	(15,767)	-372.65%
Equipment	92,849	112,643	(19,794)	-21.32%
Total Grants Expenditures	3,926,263	1,410,815	2,515,448	64.07%
Excess (Deficiency) of Revenues over Expenditures	(203,122)	427,457		
Other Financing Sources (Uses)				
Operating Transfers In	15,000	15,000		
Operating Transfers Out	(71,821)	(10,566)		
Total Other Financing Sources (Uses)	(56,821)	4,434		
Net Change in Fund Balance	(259,943)	431,891		
Fund Balance - July 1, 2011	259,943	259,943		
Fund Balance - December 31, 2011	-	691,834		

Keno (Fund 28)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Other Revenues	700,000	365,505	334,495	47.79%
Total Revenues	700,000	365,505	334,495	47.79%
Expenditures				
Keno				
Other Contracted Services	42,415	2,500	39,915	94.11%
City/County Shared	50,000	2,274	47,726	95.45%
Not-For-Profit Contracts	40,000	24,309	15,691	39.23%
Misc. Fees & Services	738,954	-	738,954	100.00%
Total Keno Expenditures	891,369	29,083	862,286	96.74%
Excess (Deficiency) of Revenues over Expenditures	(191,369)	336,422		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	(1,575,000)	-		
Total Other Financing Sources (Uses)	(1,575,000)	-		
Net Change in Fund Balance	(1,766,369)	336,422		
Fund Balance - July 1, 2011	1,766,369	1,766,369		
Fund Balance - December 31, 2011	-	2,102,791		

**LANCASTER COUNTY
KENO COLLECTIONS**

	FY07		FY08		FY09		FY10		FY11		FY12	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
JUL	56,651	56,651	53,410	53,410	63,400	63,400	53,141	53,141	54,818	54,818	59,000	59,000
AUG	54,331	110,982	51,892	105,302	57,592	120,992	54,577	107,718	60,328	115,146	60,718	119,718
SEP	51,753	162,735	59,635	164,937	64,765	185,757	52,546	160,264	61,899	177,045	61,672	181,390
OCT	52,300	215,035	55,039	219,976	59,862	245,619	54,729	214,993	59,753	236,798	61,010	242,400
NOV	50,973	266,008	65,511	285,487	63,208	308,827	64,169	279,162	64,024	300,822	61,383	303,783
DEC	53,895	319,903	64,846	350,333	57,529	366,356	58,999	338,161	63,243	364,065	61,722	365,505
JAN	57,618	377,521	66,486	416,819	62,297	428,653	63,709	401,870	62,335	426,400		
FEB	55,738	433,259	63,822	480,641	69,972	498,625	60,745	462,615	64,761	491,161		
MAR	53,139	486,398	75,552	556,193	71,341	569,966	63,925	526,540	75,107	566,268		
APR	64,356	550,754	74,579	630,772	67,206	637,172	75,688	602,228	78,550	644,818		
MAY	54,904	605,658	76,238	707,010	68,531	705,703	60,446	662,674	74,966	719,784		
JUN	53,466	659,124	68,845	775,855	64,150	769,853	63,503	726,177	67,226	787,010		
AVG	54,927		64,655		64,154		60,515		65,584		60,918	
									FY12 Projected at 60,918 per month			731,016



LANCASTER COUNTY

FY2011-12 KENO FUND BUDGET

	FY2011-12 BUDGET
ROAD IMPROVEMENTS:	
Motocross Project at Abbott Sports Complex	37,415
East Beltway	50,000
BOOKMOBILE	20,000
COMMUNITY HEALTH ENDOWMENT'S CONSULTANT	5,000
PREVENTION GRANTS (5% OF RECEIPTS)	40,000
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)	1,575,000
TOTAL PROJECTS	<u>1,727,415</u>
FUNDED WITH:	
FUND BALANCE 6-30-11	1,766,369
ESTIMATED RECEIPTS	<u>700,000</u>
	<u>2,466,369</u>

Economic Development (Fund 30)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	3,500	1,437	2,064	58.96%
Other Revenues	35,715	17,857	17,858	50.00%
Total Revenues	39,215	19,294	19,921	50.80%
Expenditures				
Economic Development				
Other Contracted Services	45,000	28,013	16,987	37.75%
Misc. Fees & Services	458,210	3,571	454,639	99.22%
Total Economic Development Expenditures	503,210	31,584	471,626	93.72%
Excess (Deficiency) of Revenues over Expenditures	(463,995)	(12,291)		
Fund Balance - July 1, 2011	463,995	463,995		
Fund Balance - December 31, 2011	-	451,704		

Debt Service (Fund 41)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	513,615	237,650	275,965	53.73%
State Revenues	1,750	325	1,425	81.43%
Other Intergovernmental	17,000	131	16,869	99.23%
Other Revenues	50,400	25,200	25,200	50.00%
 Total Revenues	 582,765	 263,305	 319,460	 54.82%
 Expenditures				
Debt Service				
Debt Service	3,011,946	757,959	2,253,987	74.83%
Total Debt Service Expenditures	3,011,946	757,959	2,253,987	74.83%
 Excess (Deficiency) of Revenues over Expenditures	 (2,429,181)	 (494,654)		
 Net Change in Fund Balance	 (2,429,181)	 (494,654)		
 Fund Balance - July 1, 2011	 2,529,181	 2,529,181		
 Fund Balance - December 31, 2011	 100,000	 2,034,527		

LANCASTER COUNTY, NEBRASKA
BONDS OUTSTANDING @ 6-30-11

Series 2004 Bonds - Five Separate County Projects

<u>Issue Date</u>	<u>Scheduled Retirement Date</u>	<u>Date Callable</u>	<u>Interest Rate Range</u>	<u>Amount Originally Issued</u>	<u>Outstanding at June 30, 2011</u>
6/30/2004	11/1/2014		1.65 - 4.00	4,640,000	1,400,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	330,000	47,878	377,878
2013	345,000	35,469	380,469
2014	355,000	21,900	376,900
2015	370,000	7,400	377,400
	<u>1,400,000</u>	<u>112,646</u>	<u>1,512,646</u>

Lincoln/Lancaster County Health Department - Public Building Commission issued bonds and the City and County are paying the debt service payments. The Health Department is contributing \$115,000 towards the debt service each year for the county.

<u>Issue Date</u>	<u>Scheduled Retirement Date</u>	<u>Date Callable</u>	<u>Interest Rate Range</u>	<u>Amount Originally Issued</u>	<u>Outstanding at June 30, 2011</u>
6/18/2004	12/1/2016		2.35 - 4.50	5,605,000	3,745,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	500,000	138,018	638,018
2013	515,000	120,376	635,376
2014	535,000	101,338	636,338
2015	555,000	80,895	635,895
2016	575,000	59,138	634,138
2017	1,065,000	23,963	1,088,963
	<u>3,745,000</u>	<u>523,726</u>	<u>4,268,726</u>

Building Fund (Fund 51)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	200,000	92,645	107,355	53.68%
State Revenues	500	135	365	72.95%
Other Intergovernmental	6,000	51	5,949	99.15%
Total Revenues	206,500	92,831	113,669	55.05%
Expenditures				
Building Fund	-	-	-	
Other Contracted Services	-	582	(582)	
Land	800	800	-	0.00%
Buildings	444,753	33,009	411,744	92.58%
Total Building Fund Expenditures	445,553	55,360	390,193	87.57%
Excess (Deficiency) of Revenues over Expenditures	(239,053)	37,471		
Net Change in Fund Balance	(239,053)	37,471		
Fund Balance - July 1, 2011	239,053	239,053		
Fund Balance - December 31, 2011	-	276,524		

Lancaster County
Building Fund Budget - 51

	FY12 <u>Budget</u>	Expended <u>12/31/2011</u>	
Property Management Properties			
5161 Youth Assessment	31,800	2,986	
5163 Shop/Unallocated	-	-	
5164 Trabert Hall	100,885	6,034	
5165 Motor Vehicle Building	97,800	5,504	
5166 Mental Health Center	<u>34,252</u>	<u>9,965</u>	
	264,737	24,489	
 Joint PBC Properties			
9810 City/County/Hall of Justice	140,116	-	
Breakdown -			
City/County Building			
Hall of Justice Flood Balance			
Hall of Justice			
 Other Buildings			
9840 Misc Buildings	40,700	30,871	Driver's License & Weed Roof Repair
 TOTAL BUILDING FUND	445,553	55,360	

Jail Savings Fund (Fund 52)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Revenues				
Taxes	-	47	(47)	
Interest Income	20,000	7,502	12,498	62.49%
Total Revenues	20,000	7,549	12,451	62.25%
Expenditures				
Building Fund				
Buildings	-	51,012	(51,012)	
Equipment	2,017,637	-	2,017,637	100.00%
Total Building Fund Expenditures	2,017,637	51,012	1,966,625	97.47%
Excess (Deficiency) of Revenues over Expenditures	(1,997,637)	(43,463)		
Fund Balance - July 1, 2011	1,997,637	1,997,637		
Fund Balance - December 31, 2011	-	1,954,174		

Manor (Fund 61)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	15,000	7,182	7,818	52.12%
Total Revenues	15,000	7,182	7,818	52.12%
Expenditures				
Manor				
Other Compensation Costs	365,000	184,164	180,836	49.54%
Misc. Fees & Services	1,999,280	-	1,999,280	100.00%
Total Manor Expenditures	2,364,280	184,164	2,180,116	92.21%
Excess (Deficiency) of Revenues over Expenditures	(2,349,280)	(176,982)		
Fund Balance - July 1, 2011	2,349,280	2,349,280		
Fund Balance - December 31, 2011	-	2,172,298		
Sale Amount - \$2,656,277				

Community Mental Health Center
Statement of Revenues and Expenditures
December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	2,230,827	1,230,360	1,000,467	44.85%
Medicaid/Medicare/MRO Reimbursements	2,712,498	1,112,723	1,599,775	58.98%
Federal Grants	193,915	92,561	101,354	52.27%
State Revenues	3,850,695	1,914,373	1,936,322	50.28%
Other Intergovernmental	118,019	690	117,329	99.42%
Charges for Services	327,583	204,035	123,548	37.72%
Other Revenues	57,000	45,939	11,061	19.40%
Total Revenues	9,490,537	4,600,681	4,889,856	51.52%
Expenditures				
Mental Health				
Salaries & Wages	5,348,373	2,631,870	2,716,503	50.79%
Employee Benefits	1,720,683	833,906	886,777	51.54%
Other Compensation Costs	43,319	11,980	31,339	72.34%
Office Supplies	11,450	4,991	6,459	56.41%
Operating Supplies	23,150	10,302	12,848	55.50%
Medical Supplies	13,050	3,848	9,202	70.51%
Energy Supplies	27,905	17,612	10,293	36.89%
Other Contracted Services	908,680	432,810	475,870	52.37%
Not-For-Profit Contracts	579,823	289,750	290,073	50.03%
Trans, Travel & Subsistance	14,620	8,078	6,542	44.75%
Communications	65,358	32,791	32,567	49.83%
Postage, Courier & Freight	9,050	7,721	1,329	14.68%
Printing & Advertising	16,970	8,281	8,689	51.20%
Contracted Health Services	254,100	87,934	166,166	65.39%
Other Client Services	210,500	90,696	119,804	56.91%
Misc. Fees & Services	35,460	16,836	18,624	52.52%
Insurance & Surety Bonds	48,224	78,016	(29,792)	-61.78%
Utilities	13,600	6,807	6,793	49.95%
Repair & Maintenance Costs	19,050	7,836	11,214	58.87%
Rentals	356,869	178,434	178,435	50.00%
Total Mental Health Expenditures	9,720,234	4,760,497	4,959,737	51.02%
Excess (Deficiency) of Revenues over Expenditures	(229,697)	(159,816)		
Net Change in Fund Balance	(229,697)	(159,816)		
Fund Balance - July 1, 2011	329,697	329,697		
Fund Balance - December 31, 2011	100,000	169,881		

Weed Control (Fund 64)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Special Assessments	37,000	14,822	22,178	59.94%
Other Intergovernmental	137,628	-	137,628	100.00%
Charges for Services	21,000	26,344	(5,344)	-25.45%
Total Revenues	195,628	41,166	154,462	78.96%
Expenditures				
Weed Control				
Salaries & Wages	189,468	89,093	100,375	52.98%
Employee Benefits	54,605	27,567	27,038	49.52%
Other Compensation Costs	350	350	-	0.00%
Office Supplies	1,350	259	1,091	80.80%
Operating Supplies	700	211	489	69.87%
Energy Supplies	5,000	4,575	425	8.51%
Other Contracted Services	33,450	24,126	9,324	27.87%
Trans, Travel & Subsistance	3,180	1,265	1,915	60.22%
Communications	3,925	2,322	1,603	40.85%
Postage, Courier & Freight	3,500	3,701	(201)	-5.75%
Printing & Advertising	3,900	1,844	2,056	52.73%
Misc. Fees & Services	24,216	28,530	(4,314)	-17.82%
Insurance & Surety Bonds	7,870	8,155	(285)	-3.62%
Utilities	1,100	1,100	-	0.00%
Repair & Maintenance Costs	2,500	2,640	(140)	-5.58%
Total Weed Control Expenditures	337,239	195,898	141,341	41.91%
Excess (Deficiency) of Revenues over Expenditures	(141,611)	(154,732)		
Other Financing Sources (Uses)				
Operating Transfers In	137,629	137,629		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	137,629	137,629		
Net Change in Fund Balance	(3,982)	(17,103)		
Fund Balance - July 1, 2011	73,982	73,982		
Fund Balance - December 31, 2011	70,000	56,879		

County/City Property Management (Fund 65)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	3,196,381	1,486,868	1,709,513	53.48%
Total Revenues	3,196,381	1,486,868	1,709,513	53.48%
Expenditures				
Property Management				
Salaries & Wages	2,406,146	1,090,663	1,315,483	54.67%
Employee Benefits	834,103	395,135	438,968	52.63%
Other Compensation Costs	-	17,184	(17,184)	
Insurance & Surety Bonds	45,130	45,130	-	0.00%
Total Property Management Expenditures	3,285,379	1,548,111	1,737,268	52.88%
Excess (Deficiency) of Revenues over Expenditures	(88,998)	(61,243)		
Fund Balance - July 1, 2011	88,998	88,998		
Fund Balance - December 31, 2011	-	27,755		

Property Management (Fund 66)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	-	468	(468)	
Other Revenues	1,358,343	688,924	669,419	49.28%
Total Revenues	1,358,343	689,392	668,951	49.25%
Expenditures				
Property Management				
Salaries & Wages	384,093	205,409	178,684	46.52%
Employee Benefits	121,414	71,690	49,724	40.95%
Other Compensation Costs	5,909	-	5,909	100.00%
Office Supplies	258	-	258	100.00%
Operating Supplies	31,064	14,660	16,404	52.81%
Medical Supplies	500	-	500	100.00%
Energy Supplies	5,592	5,525	67	1.19%
Highway & Bridge Supplies	215	-	215	100.00%
Traffic Control Supplies	550	507	43	7.85%
Repair & Maintenance Supplies	30,150	13,245	16,905	56.07%
Other Contracted Services	298,187	129,232	168,955	56.66%
City/County Shared	-	741	(741)	
Trans, Travel & Subsistance	-	333	(333)	
Communications	3,550	1,627	1,923	54.16%
Postage, Courier & Freight	181	-	181	100.00%
Printing & Advertising	400	5	395	98.75%
Misc. Fees & Services	1,050	437	613	58.38%
Insurance & Surety Bonds	31,270	14,311	16,959	54.23%
Utilities	389,545	174,430	215,115	55.22%
Repair & Maintenance Costs	73,832	20,866	52,966	71.74%
Rentals	6,499	839	5,660	87.09%
Buildings	-	25,961	(25,961)	
Total Property Management Expenditures	1,384,259	683,219	701,040	50.64%
Excess (Deficiency) of Revenues over Expenditures	(25,916)	6,173		
Fund Balance - July 1, 2011	75,916	75,916		
Fund Balance - December 31, 2011	50,000	82,089		

City Maintenance (Fund 67)
Statement of Revenues and Expenditures
July 1, 2011 through December 31, 2011

	FY2011-2012		Remaining	Remaining
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Percent</u>
Revenues				
Charges for Services	303,500	152,213	151,287	49.85%
Total Revenues	303,500	152,981	150,519	49.59%
Expenditures				
City Maintenance				
Operating Supplies	-	882	(882)	
Energy Supplies	-	2,183	(2,183)	
Repair & Maintenance Supplies	-	1,801	(1,801)	
Other Contracted Services	-	102,073	(102,073)	
City/County Shared	-	538	(538)	
Communications	-	382	(382)	
Printing & Advertising	-	15	(15)	
Misc. Fees & Services	-	3,164	(3,164)	
Utilities	-	7,387	(7,387)	
Repair & Maintenance Costs	695,517	831	694,686	99.88%
Rentals	-	11,172	(11,172)	
Buildings	-	4,600	(4,600)	
Total City Maintenance Expenditures	695,517	135,030	560,487	80.59%
Excess (Deficiency) of Revenues over Expenditures	(392,017)	17,951		
Fund Balance - July 1, 2011	392,017	392,017		
Fund Balance - December 31, 2011	-	409,968		

District Court Budget



Legal Fees (aka Court Appointed Attorney Fees)

February 9, 2012

Troy Hawk
District Court Administrator

Overview

- **Background**
 - **Historical Trends**
 - **Criminal Cases Filed**
 - **Public Defender Conflicts**
 - **\$\$ Spent**
 - **Underlying Statutory Framework**
 - **Indigency Determination**
 - **Attorney's Fees**
-

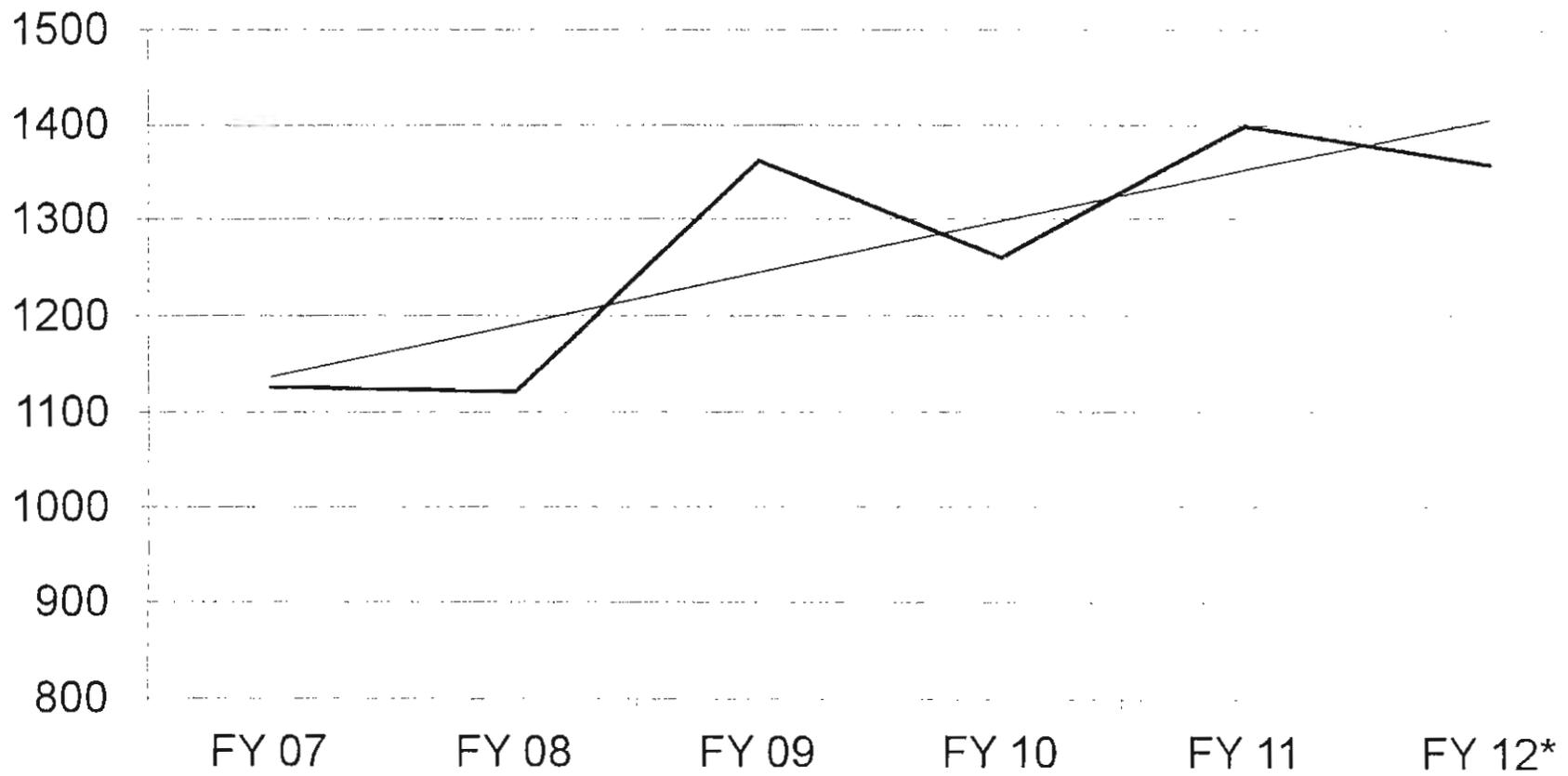
Background

- Only includes fees for attorneys' representation of indigent clients (*not* jury fees, witness fees, etc.)
 - Mostly criminal, but some civil contempt in child support civil cases
 - Currently pay attorneys \$75/hour
 - FY 2011-12 Budget Submission
 - Reminded board of rising costs; submitted same as previous year
 - Board cut additional \$75,000 from requested amount
-

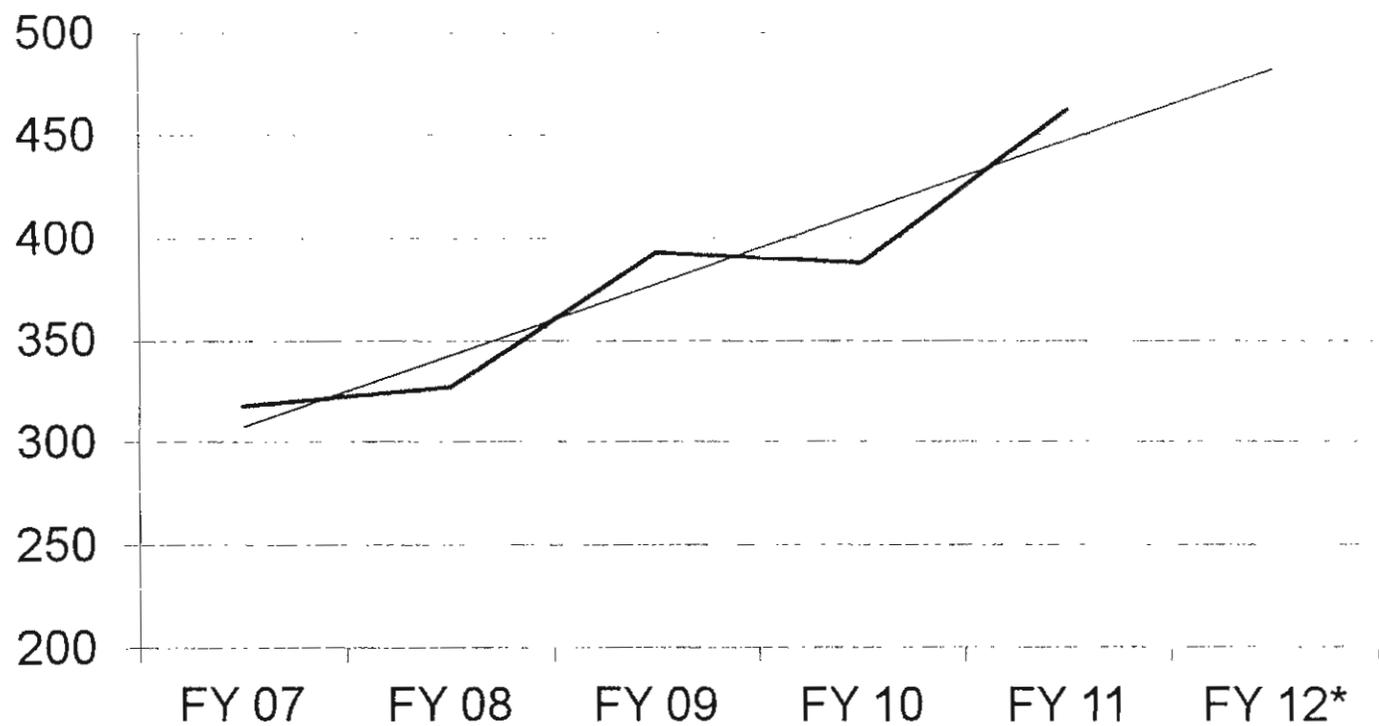
Historical Trends

	Criminal Cases Filed	Public Defender Conflicts	Dollars Spent
FY 07	1127	318	\$ 276,289.00
FY 08	1122	327	\$ 276,090.00
FY 09	1362	393	\$ 306,103.00
FY 10	1261	388	\$ 304,889.00
FY 11	1399	462	\$ 393,608.00
FY 12*	1358		

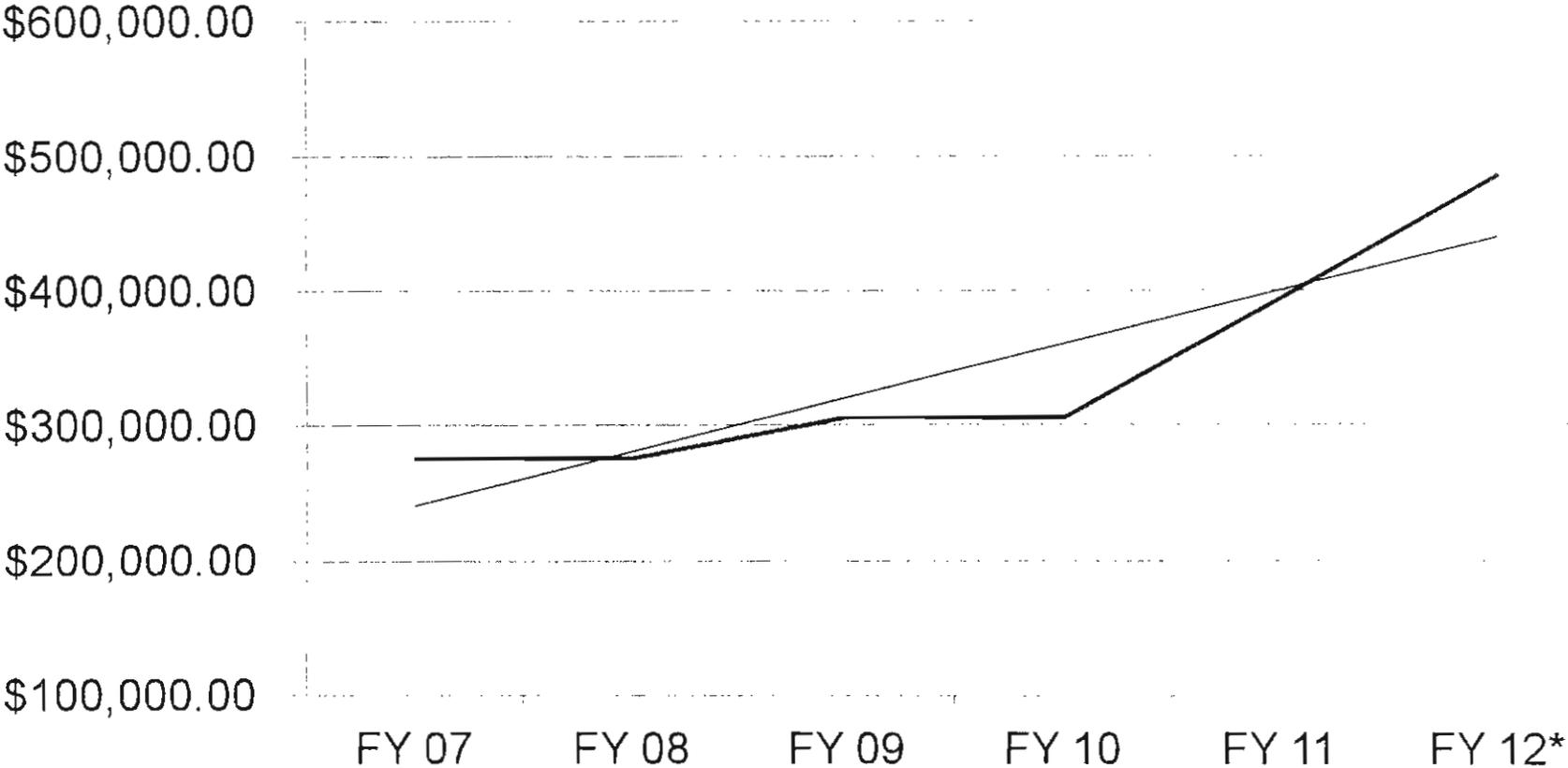
Criminal Cases Filed



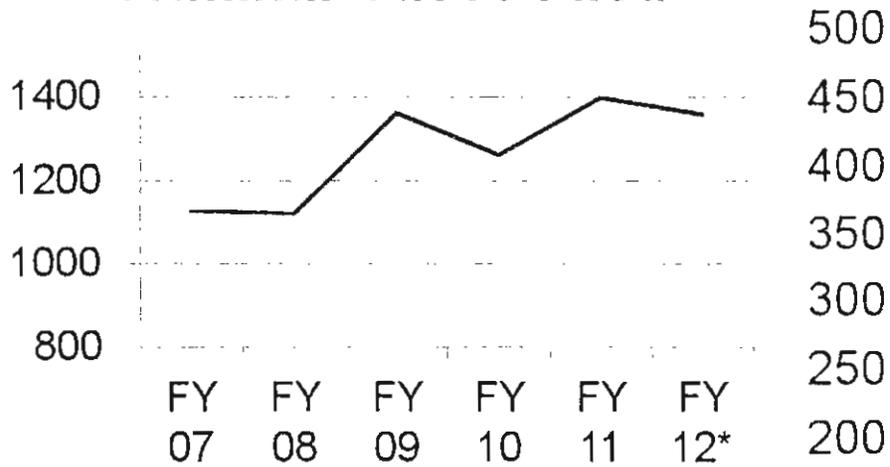
Public Defender Conflicts



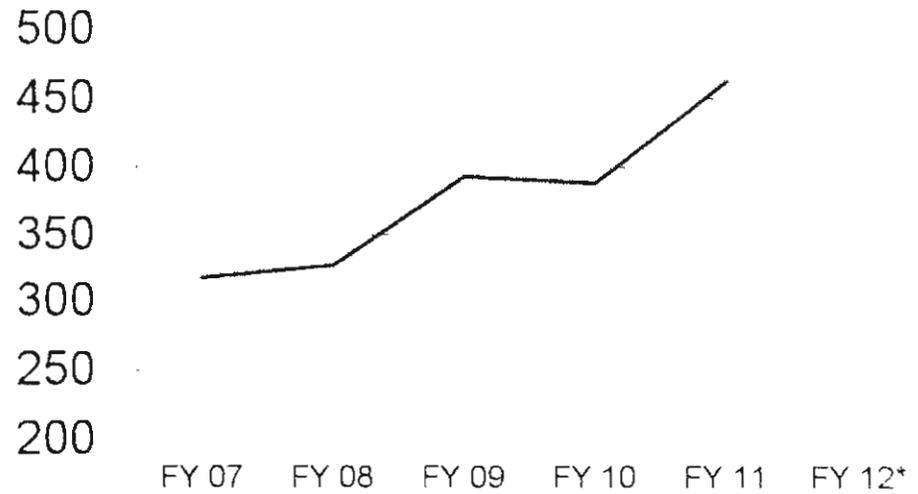
Dollars Spent



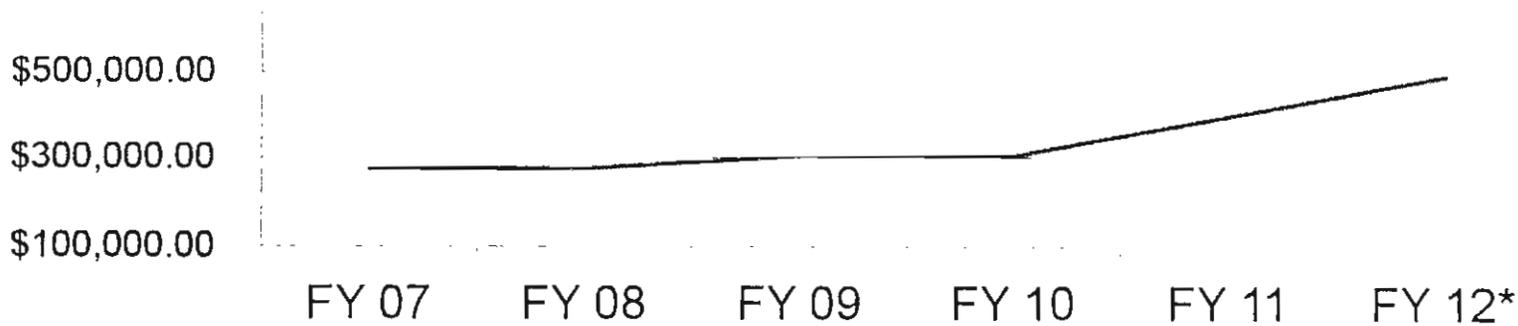
Criminal Cases Filed



Public Defender Conflicts



Dollars Spent



Statutory and Case Law Framework – Assertion of Indigency

- **Neb.Rev.Stat. §29-3902**
 - **Establishes indigent defendant's right to counsel**

 - **Neb.Rev.Stat. §29-3903**
 - **Court shall make “a reasonable inquiry” into financial condition of person asserting indigency. Defendant must file affidavit of indigency**
-

Reasonable Inquiry Standard

Court will “consider the seriousness of the offense; the defendant's income; the availability of resources, including real and personal property, bank accounts, Social Security, and unemployment or other benefits; normal living expenses; outstanding debts; and the number and age of dependents. ”

State v. Eichelberger, 277 Neb. 545 (1988),

State v. Masilko, 266 Neb. 45 (1987).

Statutory and Case Law Framework – Attorney's Fees

- **Neb.Rev.Stat. §29-3905**

Appointed counsel for an indigent felony defendant shall apply to the district court . . . for all expenses reasonably necessary to permit him or her to effectively and competency represent his or her client and for fees for services performed pursuant to such appointment.

The court . . . shall fix reasonable expenses and fees, and the county board shall allow payment to counsel in the full amount determined by the court.

Standard for Determination of Reasonable Fees

To determine proper and reasonable fees, it is necessary to consider the nature of the litigation, the time and labor required, the novelty and difficulty of the questions raised, the skill required to properly conduct the case, the responsibility assumed, the care and diligence exhibited, the result of the suit, the character and standing of the attorney, and the customary charges of the bar for similar services .

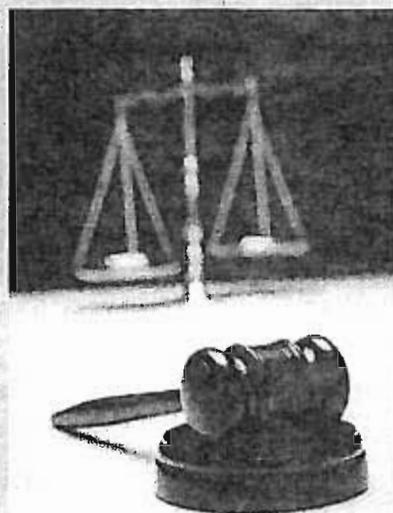
Such attorney fees and expenses are left to the trial court's discretion, [but] an application for attorney fees and expenses must be granted where the record demonstrates that the amount requested was reasonable and there is no evidence or indication otherwise that the amount is unreasonable.

***State v. Lowery*, 19 Neb. App. 69 (2011),**

***State v. Schirber*, 254 Neb. 1002 (1998),**

***Koehler v. Farmers Alliance Mut. Ins. Co.*, 252 Neb. 712 (Neb. 1997).**

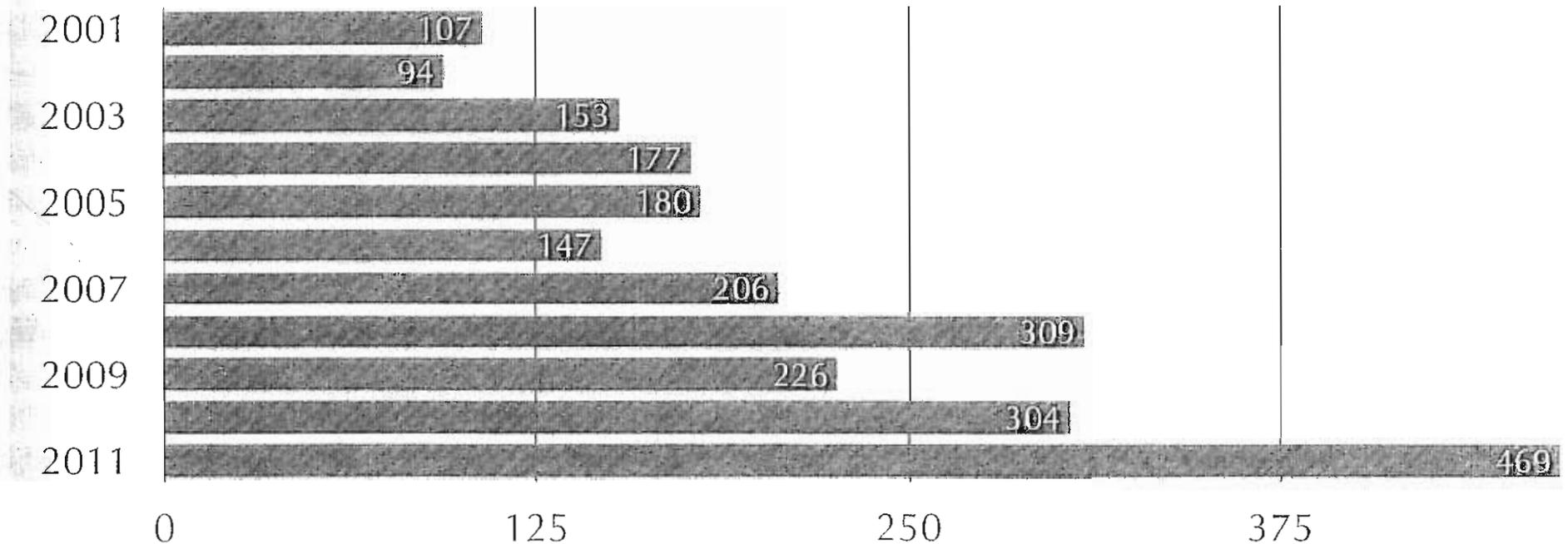
Mid Year Budget Retreat



Judge Reggie L. Ryder
Presiding Judge,
The Separate Juvenile Court of Lancaster County, Nebraska
February 9, 2012

Juvenile Court: Factors We Cannot Control

- The number of cases that are filed in Juvenile Court
 - The number of truancy filings have increased 338% since 2001



Juvenile Court: Factors We Cannot Control

- Parents and children have a statutory right to an attorney at no expense if they are indigent
- Whether cases get resolved or are tried
- Whether cases are appealed

Juvenile Court: Factors We Cannot Control

- Instability with DHHS and KVC
 - Results in more frequent hearings
- Public Defender case load standards and how that is administered
 - Done month to month

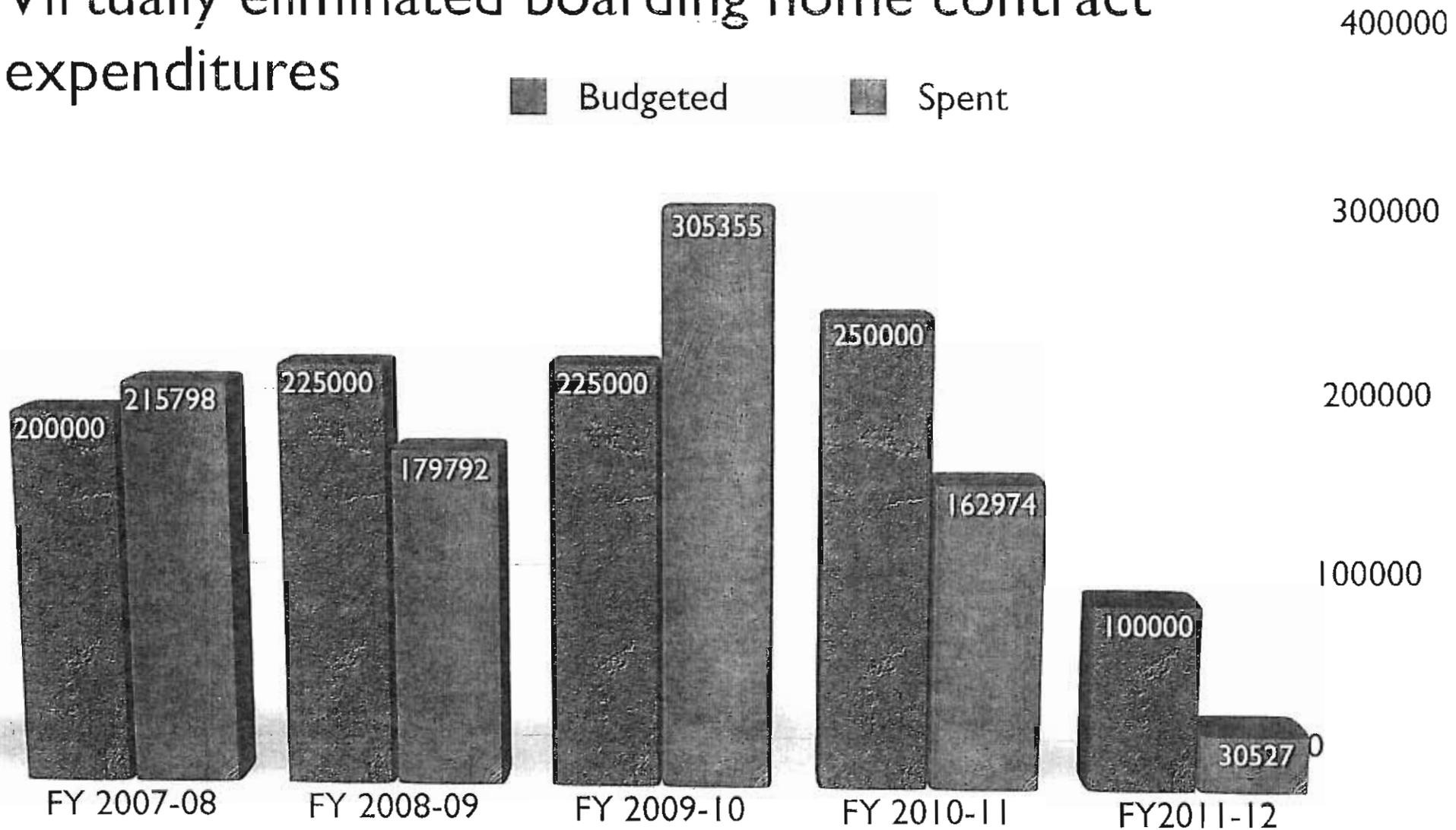
Juvenile Court:

Steps Taken to Reduce Costs

- Ended practice of appointing the Public Defender automatically in every truancy case (2007)
- Adopted Attorney Fee Guidelines (August 2010)
 - Draft report on Costs of Legal Representation recommends that County Court and District Court develop billing guidelines

Juvenile Court: Steps Taken to Reduce Costs

- Virtually eliminated boarding home contract expenditures



Juvenile Court: Steps Taken to Reduce Costs

- Number of Law Violations filed (2010)
 - Douglas County: 1,614
 - Lancaster County: 1,353

County	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Douglas	1,949	2,059	2,026	2,037	2,098	2,163	2,547	2,658	2,619	2,784
Lancaster	1,731	1,752	1,729	2,101	1,935	1,935	2,117	2,371	2,081	2,126

Total Filings

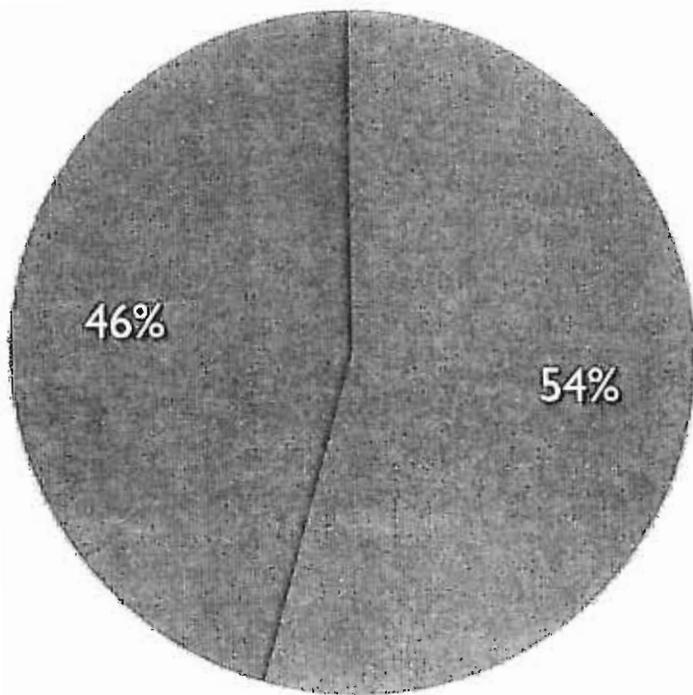
Juvenile Court: Steps Taken to Reduce Costs

- Douglas County Budget for Boarding Contracts
FY2011-12: \$1,439,576
- Lancaster County Budget for Boarding Contracts
FY2011-12: \$100,000

Juvenile Court: Steps Taken to Reduce Costs

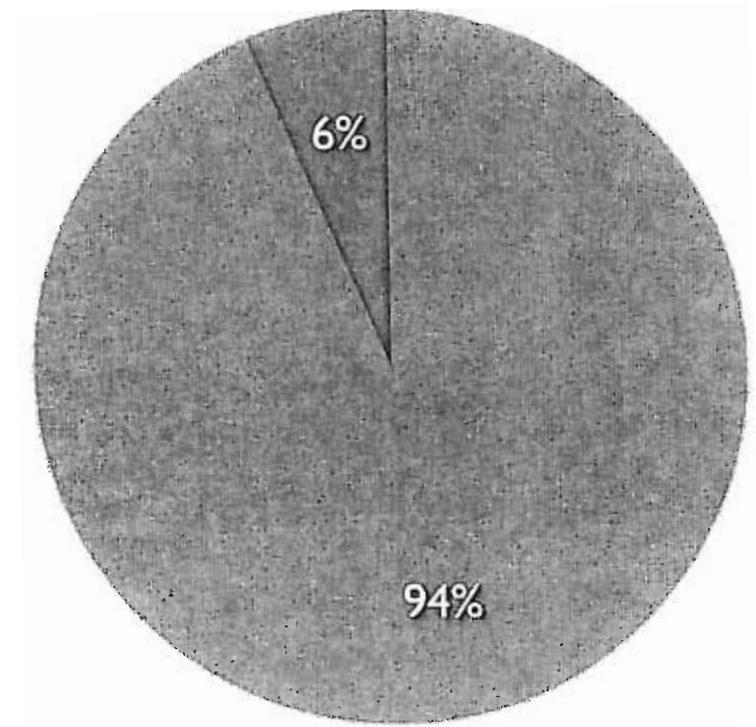
Law Violation Filings vs. Budgeted for Boarding Contracts

2010 LV Filings



- 1,614 (Douglas)
- 1,353 (Lancaster)

Budgeted for FY 2011-12



- \$1,439,576 (Douglas)
- \$100,000 (Lancaster)

Juvenile Court: Steps Taken to Reduce Costs

- Attorney fees in Juvenile Court have not increased since 1998
 - \$65/hour and billed with a minimum increment of 3 minutes
- By comparison, certified court interpreters are paid \$50/hour and non-certified interpreters are paid \$35/hour both with a minimum increment of 120 minutes

Juvenile Court: Steps Taken to Reduce Costs

- Draft report on Costs of Representation states that current rates are not adequate and recommends an increase if the state contribution towards indigent defense is increased

Juvenile Court: Steps Taken to Reduce Costs

- Created and approved detailed indigence determination forms
- Draft report on the Costs of Legal Representation suggests that there appears to be no clear mechanism in place for County Court judges to determine indigence

Juvenile Court: Steps Taken to Reduce Costs

- Not appointing attorneys for putative fathers until paternity is established
- Discharging attorneys when parents do not maintain contact with their attorney and disengage from the case
- Encourage expansion of Legal Aid contract to handle more cases

Juvenile Court: Steps Taken to Reduce Costs

- Closely scrutinize all attorney bills
 - Draft report on Costs of Legal Representation states that juvenile court practitioners reported feeling that their bills are now more heavily scrutinized in juvenile court

Juvenile Court: Steps Taken to Reduce Costs

- Encouraging Lancaster County to approve and fund the Justice Works Attorney Fees Software
 - 1st year projected cost: \$11,005
 - Subsequent annual projected cost: \$3,900

Juvenile Court: Steps Taken to Reduce Costs

- Identified benefits of billing software:
 - electronic invoicing and payment
 - eliminates double billing and other human error
 - greater uniformity in billing practices
 - reduces staff time on reviewing bills
 - improves the courts' ability to identify trends, project costs, and estimate the impact of policy changes

Juvenile Court: Steps Taken to Reduce Costs

- Created the Lancaster County Truancy Diversion Project at Park Middle School collaboratively with Lincoln Public Schools

Juvenile Court: Encouraging Signs

- Abuse/Neglect cases are slightly down in numbers this year compared to last year at this time
- The County Attorney is establishing a truancy diversion program that will operate in addition to the Lancaster County Truancy Diversion Project at Park Middle School

Juvenile Court: Encouraging Signs

- Compared to last year at this time, we have spent \$97,525.50 less.

Contracts?

- Current budget for attorney fees:
\$812,371
 - Spent so far: \$555,738.55
 - Additional request: \$265,000
- Total for attorney fees for FY2011-12 if approved: \$1,077,371

Contracts?

Amount spent on contracts for attorneys for FY2008-2009

\$1,242,843

Number of abuse/neglect appointments that year: 876

Number of abuse/neglect appointments proj. this year: 924

Amount for attorney fees this year if request approved: \$1,077,371

Contracts?

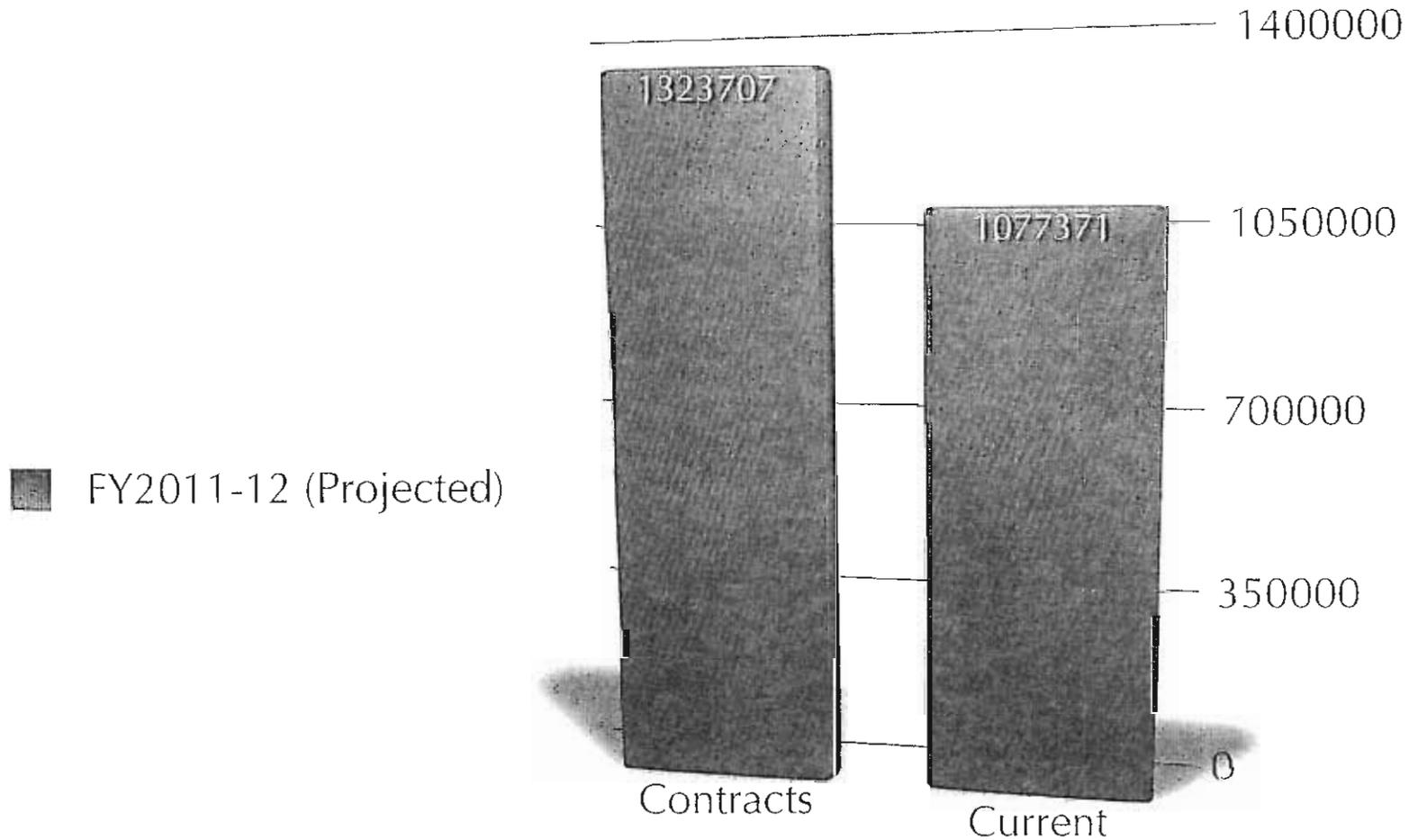
- Prior rate for contracts was \$83,673/year for 50 abuse/neglect (3a) cases/year per contract
- FY2010-11: 978 (3a) appointments were made.
 - If 133 go to Legal Aid under their contract, that leaves 845 appointments. $845/50 = 16.9$ contracts. $16.9 \text{ contracts} \times \$83,673 = \$1,414,073.70$

Contracts?

- FY2011-12: 924 appointments are projected which equals \$1,323,707 if covered by contracts under the old system (924-133=791/50=15.82 contracts x \$83,673 per contract = \$1,323,707)

Contracts?

Expense of Prior Contract System vs. Current System

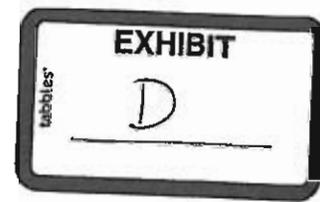


Contracts?

Est. Savings to the County by not having
contracts (FY2011-12):

\$246,336

Questions?



STAFF

2 – Deputies
1 – Administrative Aide
1 – Statistical Analysis
1 – GIS supervisor
3 Mapping and GIS personnel
5 – Register of Deeds personnel
4 – Personal property and Homestead Exemption personnel
4 – Data entry
4 – Commercial appraisers
9 – Residential appraisers
7 – Appraiser apprentices
41 total personnel

Budget for 2011 – 2012 \$3,859,986

84% is personnel costs (\$3,244,579)
14% is rent, phone, maintenance agreements, computer, etc.
2% is office supplies, etc.

Preliminary hearing information for 2009 reval

Mailed 87,000 preliminary notices
Had 7,130 hearings
Number of appraisers 8
Time period was 7 weeks
Average number of hearings per appraiser was 891
Average number of hearings per day was 25
Each property owner was allowed 15 minutes either in person or a phone call

510 of those that had a preliminary hearing filed a formal protest. The total number of formal protests filed was 3,100. In a typical reappraisal year there would be between 8 to 10% protest filings. (We mailed approximately 105,000 notices in 2009)

Our preliminary hearings saved 6,620 formal protest filings at a cost savings to the County of approximately \$600,000

The majority of the property owners were appreciative that they could sit down with someone from the Assessors Office to discuss their value and how it was established. We also did a number of interior inspections and corrected data regarding the property information in our system.

REQUIREMENTS FOR PRELIMINARY HEARINGS IN A RENTED AREA

Would need fiber optics for computers

Would need phone lines and a switchboard

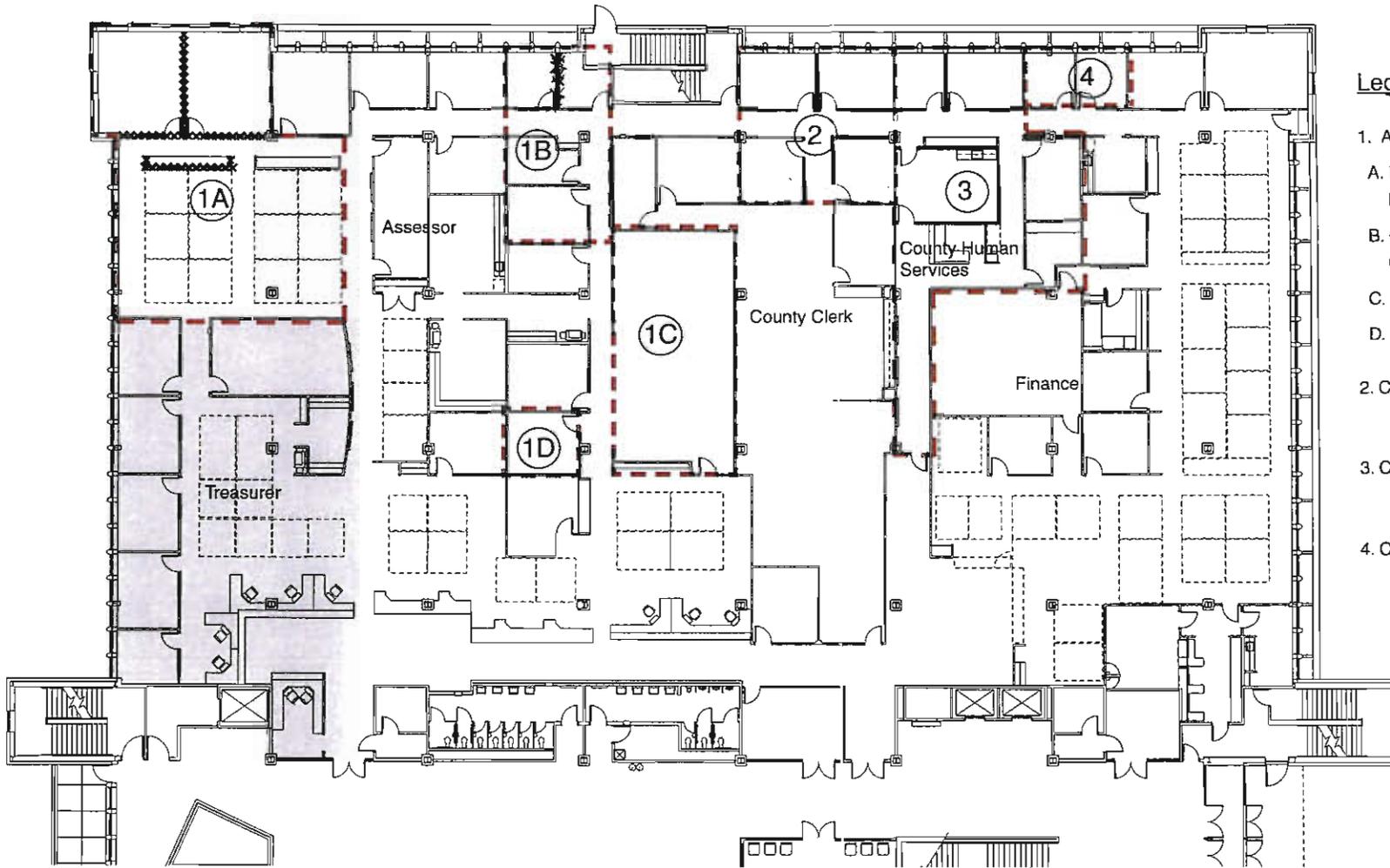
Have adequate seating in an entry area and also in the interview areas

Move office furniture to the area for approximately 18 staff members

Move office furniture, computers, printers, copy machine and office supplies

Provide partitions for the individual appraisers

SECURITY (SHERIFF DEPUTY)



Legend

- 1. Assessor \$25,000 - \$30,000
 - A. Minor Demolition & Workstation Reconfiguration
 - B. Convert County Clerk offices to County Assessor
 - C. Workstation Reconfiguration
 - D. Workstation Reconfiguration
- 2. Complete Phase 2 County Clerk \$50,000 - \$55,000
- 3. County Human Services Renovation \$70,000 - \$75,000
- 4. Convert (2) offices to City Finance \$500 - \$750 (Painting)

PBC - County/City Building First Floor - Proposed
 May 18, 2010

SINCLAIR **hille** architects



Lancaster County Sheriff Fuel Report



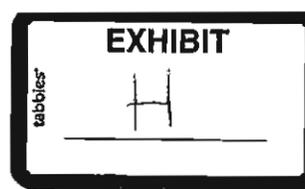
Month	2010		Cost Per Gal.	2011		Cost Per Gal.	% +/- Per Gal.	2010/2011 Difference			2012 Gallons	
	Gallons	Cost		Gallons	Cost			Gallons	%+/-	Cost		%+/-
January	5502.45	\$ 12,988.33	\$ 2.36	5617.13	\$ 15,707.76	\$ 2.80	18%	114.68	2.08%	\$ 2,719.43	20.94%	5608.66
February	5199.1	\$ 12,077.28	\$ 2.32	5228.12	\$ 14,960.71	\$ 2.86	23%	29.02	0.56%	\$ 2,883.43	23.87%	
March	5758.79	\$ 13,921.43	\$ 2.42	6312.38	\$ 21,295.68	\$ 3.37	40%	553.59	9.61%	\$ 7,374.25	52.97%	
April	5949.8	\$ 15,031.86	\$ 2.53	5865.73	\$ 20,399.33	\$ 3.48	38%	-84.07	-1.41%	\$ 5,367.47	35.71%	
May	5789.68	\$ 14,918.54	\$ 2.58	5461.83	\$ 19,610.47	\$ 3.59	39%	-327.85	-5.66%	\$ 4,691.93	31.45%	
June	5774.6	\$ 14,084.36	\$ 2.44	5735.66	\$ 19,895.14	\$ 3.47	42%	-38.94	-0.67%	\$ 5,810.78	41.26%	
July	6005.07	\$ 14,674.93	\$ 2.44	5784.19	\$ 19,412.35	\$ 3.36	37%	-220.88	-3.68%	\$ 4,737.42	32.28%	
August	5463.78	\$ 13,355.50	\$ 2.44	5902.91	\$ 18,938.95	\$ 3.21	31%	439.13	8.04%	\$ 5,583.45	41.81%	
September	5397.72	\$ 13,174.29	\$ 2.44	5775.94	\$ 19,244.96	\$ 3.33	37%	378.22	7.01%	\$ 6,070.67	46.08%	
October	5955.07	\$ 14,654.63	\$ 2.46	5586.76	\$ 18,292.68	\$ 3.27	33%	-368.31	-6.18%	\$ 3,638.05	24.83%	
November	5372.21	\$ 13,044.31	\$ 2.43	5215.38	\$ 16,158.15	\$ 3.10	28%	-156.83	-2.92%	\$ 3,113.84	23.87%	
December	5694.02	\$ 14,526.66	\$ 2.55	5439.67	\$ 16,571.68	\$ 3.05	19%	-254.35	-4.47%	\$ 2,045.02	14.08%	
Total +/-	67862.3	\$ 166,452.12		67925.7	\$220,487.86			63.41	0.09%	\$ 54,035.74	32.46%	

Office of the Sheriff Lancaster County

Terry T. Wagner
Sheriff

William E. Jarrett
Chief Deputy

575 S. 10th Street, Lincoln, Nebraska 68508-2869
Phone (402) 441-6500 Fax (402) 441-8320



February 6, 2012

Sheriff Terry Wagner
Lancaster County Sheriff
575 So 10th
Lincoln, Ne 68508

Dear Sheriff Wagner,

As you are aware, in 2011, the State of Nebraska added an eighth District Court Judge in Lancaster County and LB790 is before the Legislature now, transferring a County Court Judge position from the 5th Judicial District to the 3rd District (Lancaster County). With the addition of these Judges I am requesting another Deputy Sheriff in the Special Services Division to handle the additional work load and the security this will entail.

Nebraska Statute 23-1705, as well as Nebraska Supreme Court rule 6-1512, requires the Sheriff to provide two deputies in every District Court and as many more as each court may request. The statute also requires the Sheriff to provide a deputy to every County Court upon their request. The Supreme Court Rule allows that we not be physically present in the courtroom on a full time basis, if excused by the court. The judges in Lancaster County have been very understanding, regarding our personnel situation and have not ordered us to have a deputy in every court every day.

There are nineteen full time courts in the Hall of Justice (HOJ), not counting visiting judges helping with the case load, and we have eleven deputies assigned to the Special Services Division. These same eleven deputies and two transport officers are responsible for over two thousand transports a year to and from the courtrooms in the HOJ. One of the eleven deputies is assigned full time at titles at 46th and "R", so in truth we have only ten deputies assigned to the HOJ. Knowing that everyone who enters the building is screened for weapons and not having all courts in session at the same time has helped stretch our personnel to cover the courts that are in session.

It has been the standard practice in the past to add a deputy for each new court added but it is all the more imperative with the jail moving off site this year. The amount of time to complete transports will increase for the off-site jail and we can anticipate more transports with the addition of the eighth judge. When deputies are transporting prisoners, they cannot provide security for the court.

Respectfully,

Captain Joe Lefler
Special Services Division

Revised Statutes» Chapter 23» 23-1705

**23-1705. Court
attendance; when**

Print Friendly **required.**

The sheriff shall attend upon the district court at its session in his or her county, shall be allowed the assistance of two deputies and of such further number as the court may direct, and shall attend the sessions of the county court when required by the judge.

Source

Laws 1879, § 120, p. 385;
R.S.1913, § 5657;
C.S.1922, § 4984;
C.S.1929, § 26-1405;
R.S.1943, § 23-1705;
Laws 1988, LB 1030, § 6.

Supreme Court Rules

§ 6-1512. Duties of court personnel.

(A) **Sheriff's Duties:** The sheriff or designated deputy shall be in attendance at all times when the court is in session, unless excused by the court.

The sheriff shall maintain order in the courtroom and shall correct or repress all improper deportment so as not to interrupt the orderly process of the court, without any express order from the court.

(B) **Bailiff's Duties:** The bailiff shall have and carry out such duties as may be assigned to the bailiff by the court, including, but not limited to, the following:

Before beginning each session of court, the bailiff shall see that the jury and all required court personnel are in their proper places, and the bailiff shall notify the court. The bailiff shall be responsible for the comfort and welfare of any juror under the bailiff's charge and for compliance with the rules attendant on jurors. The bailiff shall immediately notify the court of all communications from the jurors to the bailiff, and the bailiff shall not respond to any such communication without the direction of the court.

(C) **Duties of the Clerk of the Court:**

(1) The clerk of the district court shall be present at all times during the sessions of the court, either in person or by deputy, unless excused by the court.

(2) The clerk shall prepare and maintain such dockets and records as may be required by the court, Supreme Court rule, or the statutes of Nebraska.

(3) The clerk shall have the following duties in addition to all statutory duties, if so directed by the court:

(a) The clerk shall immediately, upon receipt, notify the court and sheriff of the return of any mandate from the Nebraska Supreme Court in every criminal case, and notify the court in every civil case.

(b) The clerk shall have such other and additional duties, not inconsistent with the responsibilities of the office, as may be directed by the court.

This file last modified Monday December 01, 2008 19:21:52

ADDITIONAL STAFFING PROJECTIONS

SALARY

SHIFT RATE		PROJECTED ANN SALRY	LNGVTY PAY	SHIFT DIFF PAY	CO SHR FICA 61510	CO SHR PENSN 61520	CO SHR INS 61530	CO SHR DENTAL 61540	CO SHR PEHP 61660	PROJECTED TOTAL	CO SHR LTD 61650		
=====													
CLASS 5751 CORRECTIONAL OFFICER-32 officers	HR RATE												
	Step1 (6 month salary/ 3months of insurance)	\$16.02	\$533,146	\$0	\$12,480	\$41,740	\$0	\$82,368	\$4,416	\$0	\$674,150	\$2,128	
	Step 2 (6 months full benefits)	\$16.87	\$561,567	\$0	\$12,480	\$43,915	\$0	\$164,736	\$8,832	\$0	\$791,529	\$2,239	
=====													
CLASS TOTALS	32 FTE		\$1,094,712	\$0	\$24,960	\$85,655	\$0	\$247,104	\$13,248	\$0	\$1,465,679	\$4,367	\$1,461,313
=====													
ANNUAL													
CLASS 5758 CORRECTIONS-LIEUTENANT (3 @ step3)	\$55,068	\$165,204	\$0	\$936	\$12,710	\$12,959	\$32,868	\$1,755	\$0	\$226,432	\$648		
CLASS 5756 CORRECTIONS-SERGEANT (4 @ step 3)	\$49,523	\$198,092	\$0	\$1,872	\$15,297	\$15,597	\$43,824	\$2,342	\$0	\$277,025	\$780		
=====													
CLASS TOTALS	7 FTE		\$363,296	\$0	\$2,808	\$28,007	\$28,556	\$76,692	\$4,097	\$0	\$503,456	\$1,428	\$502,029
=====													
GRAND TOTALS	39 FTE		\$1,458,008	\$0	\$27,768	\$113,662	\$28,556	\$323,796	\$17,345	\$0	\$1,969,136	\$5,795	\$1,963,341
=====													
1.96%													

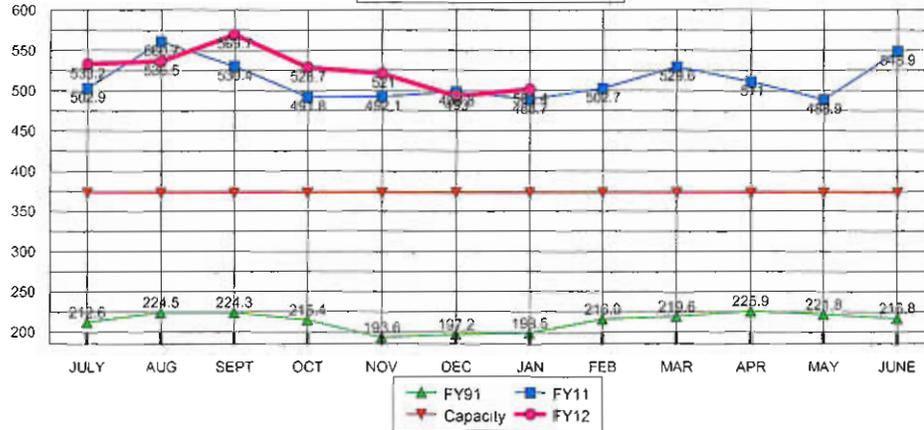
SUMMARY	
61210 REGULAR SALARIES	\$1,458,008
61210 LONGEVITY PAY	\$0
61210 SHIFT DIFFERENTIAL	\$27,768
61210 HOLIDAY PAY	\$0
61310 OVERTIME	\$0
61510 FICA	\$113,662
61520 PENSION	\$28,556
61530 GROUP INSURANCE	\$323,796
61540 DENTAL INSURANCE	\$17,345
61650 LONG-TERM DISABILITY	\$5,795
61660 PEHP	\$0
TOTAL PERSONAL SERVICES	\$1,974,930

ADDITIONAL MEDICAL/CCS CONTRACTUAL SERVICES (12 MONTHS/5 FTE'S SALARY @ \$192,400 + \$68,350 SHIFT DIFF)	\$260,750
TOTAL STAFFING PROJECTIONS	\$2,235,680

35.5% Bonus & all Fringes of Regular Salaries



**TOTAL POPULATIONS
 FY91, FY11, FY12**

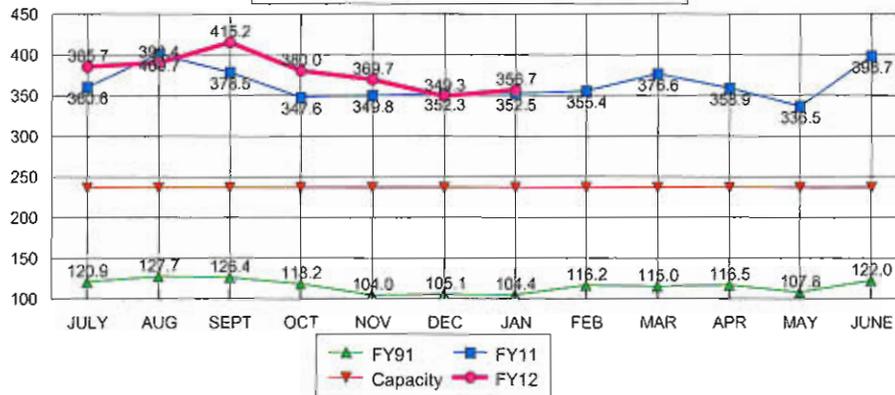


AVERAGES

FY12 TO DATE	526.2
FY11 SAME PERIOD	509.3
FY11 TO YR-END	512.2

3.3%	Change in FY12 to date over same period last year
2.7%	Change in FY12 to date over FY11 average to year-end

**JAIL-OFF SITE CO. POPULATION
 FY91, FY11, FY12**

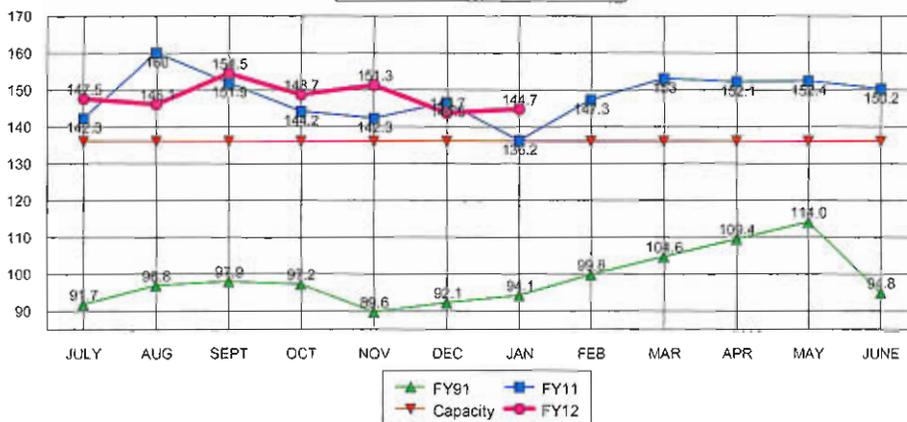


AVERAGES

FY12 TO DATE	378.1
FY11 SAME PERIOD	363.1
FY11 TO YR-END	364.0

4.1%	Change in FY12 to date over same period last year
3.9%	Change in FY12 to date over FY11 average to year-end

**LCF-ONLY POPULATION
 FY91, FY11, FY12**

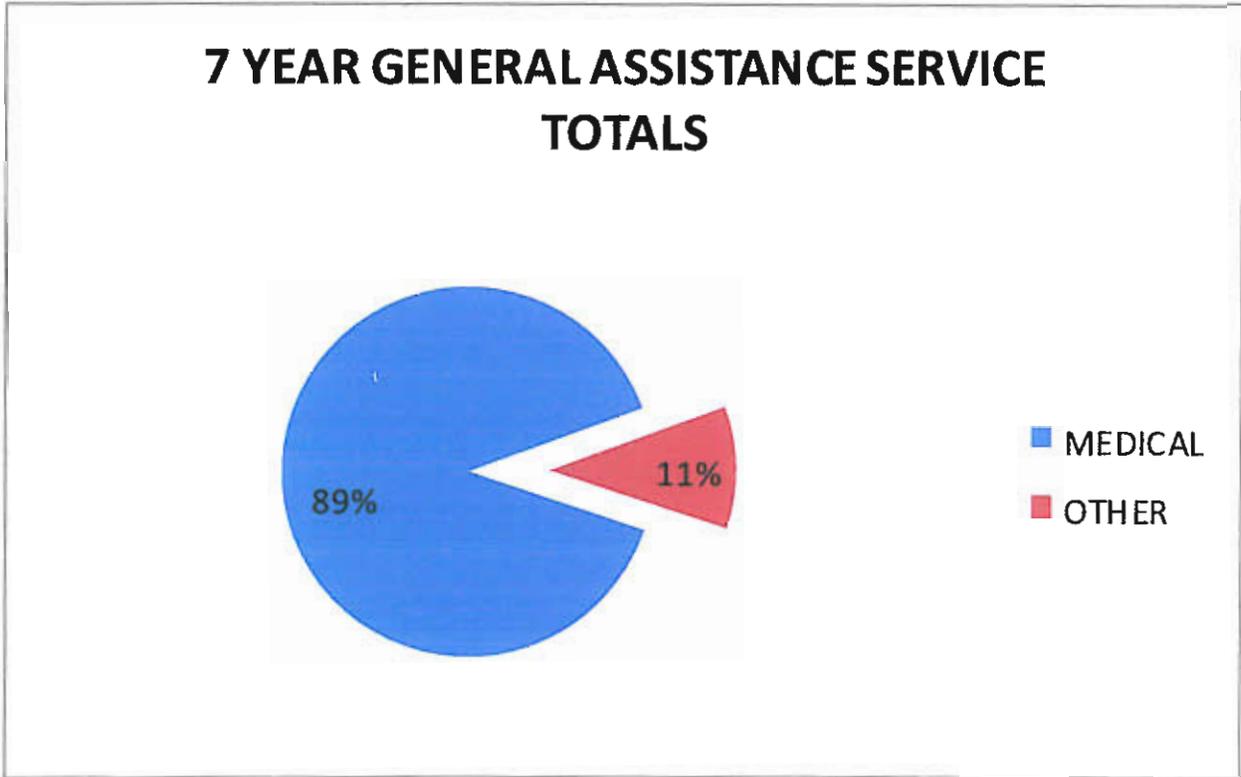


AVERAGES

FY12 TO DATE	148.1
FY11 SAME PERIOD	146.2
FY11 TO YR-END	148.2

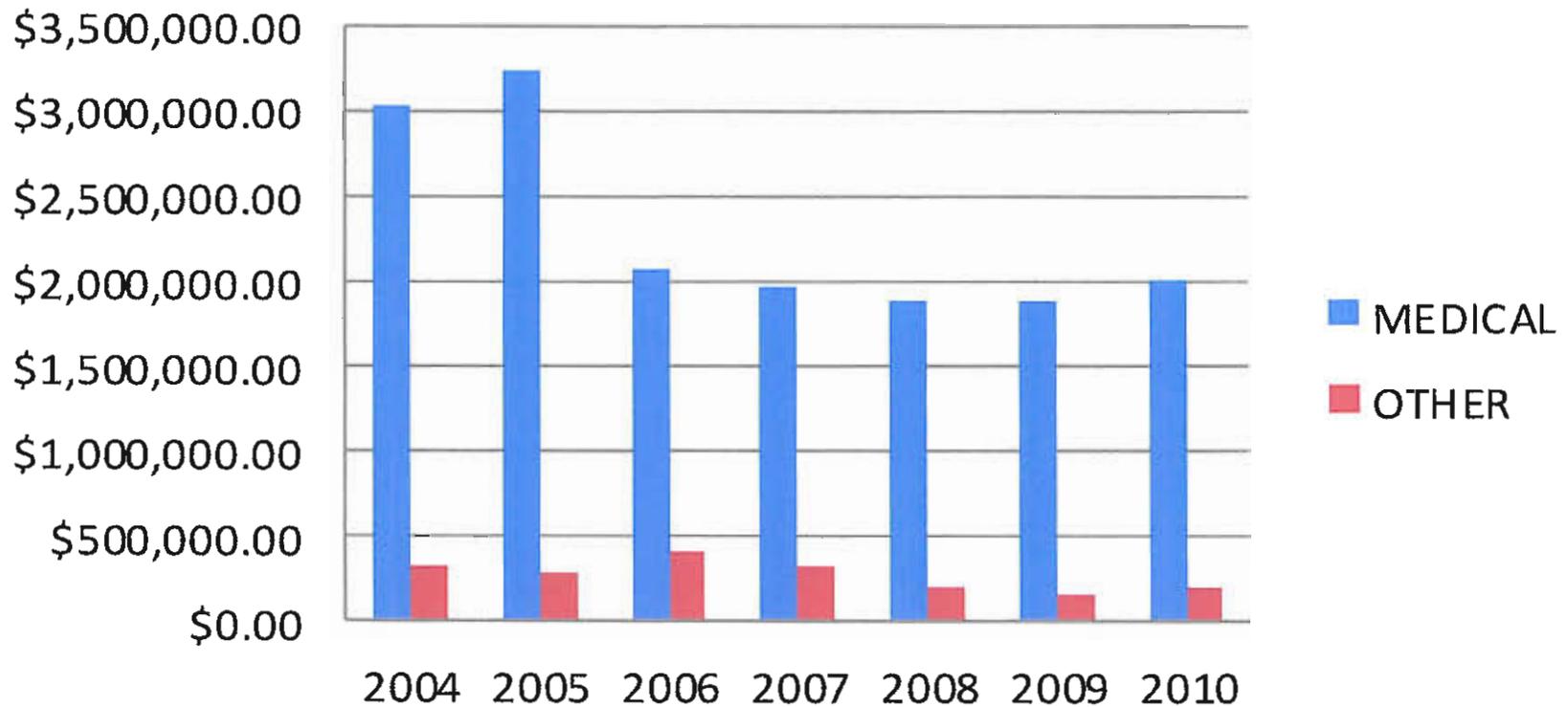
1.3%	Change in FY12 to date over same period last year
-0.1%	Change in FY12 to date over FY11 average to year-end

7 YEAR GENERAL ASSISTANCE SERVICE TOTALS		
MEDICAL	\$16,097,594.09	89%
OTHER	\$1,918,251.61	11%



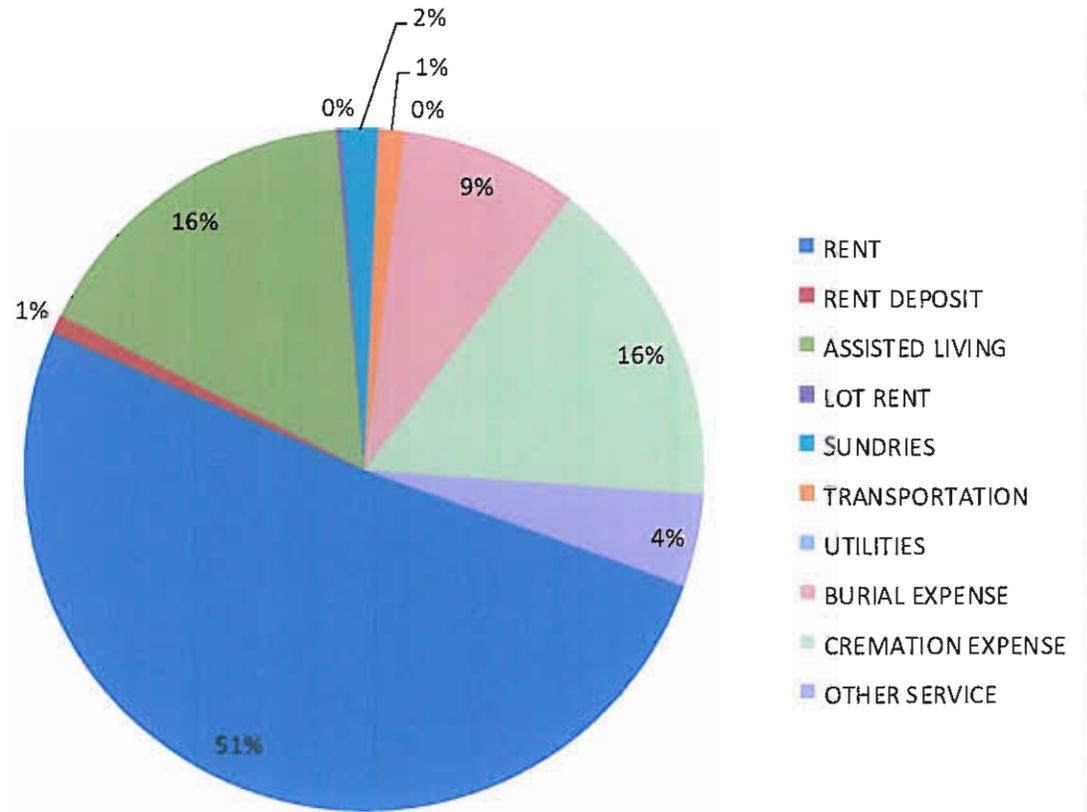
7 YEAR MEDICAL & OTHER GENERAL ASSISTANCE TOTALS							
	2004	2005	2006	2007	2008	2009	2010
MEDICAL	\$3,026,123.51	\$3,234,731.48	\$2,083,326.17	\$1,969,469.74	\$1,879,410.45	\$1,894,581.29	\$2,009,951.45
OTHER	\$324,419.12	\$277,121.67	\$412,522.54	\$318,009.82	\$213,817.85	\$171,932.69	\$200,427.92

7 YEAR MEDICAL & OTHER GENERAL ASSISTANCE TOTALS



7 YEAR OTHER (NON-MEDICAL) SERVICE BREAKDOWN		
RENT	\$978,454.59	51%
RENT DEPOSIT	\$17,242.50	1%
ASSISTED LIVING	\$311,860.82	16%
LOT RENT	\$4,755.00	>1%
SUNDRIES	\$33,514.09	2%
TRANSPORTATION	\$23,536.71	1%
UTILITIES	\$42.33	>1%
BURIAL EXPENSE	\$161,759.69	9%
CREMATION EXPENSE	\$302,519.45	16%
OTHER SERVICE	\$84,566.43	4%
7 YEAR TOTAL	\$1,918,251.61	

7 YEAR OTHER (NON-MEDICAL) SERVICE BREAKDOWN

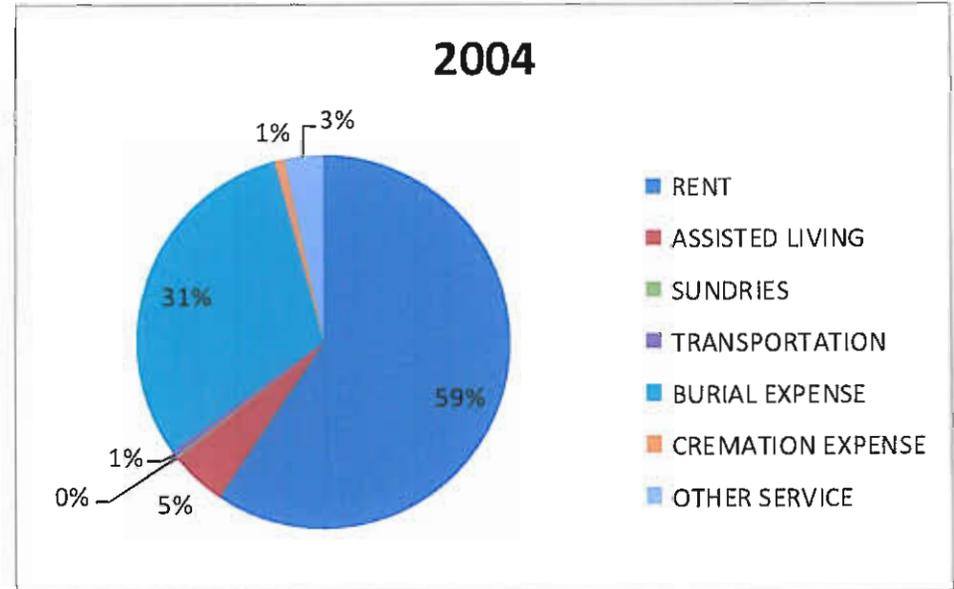


7 YEAR BREAKDOWN OF OTHER (NON-MEDICAL) GENERAL ASSISTANCE CLIENT SERVICES

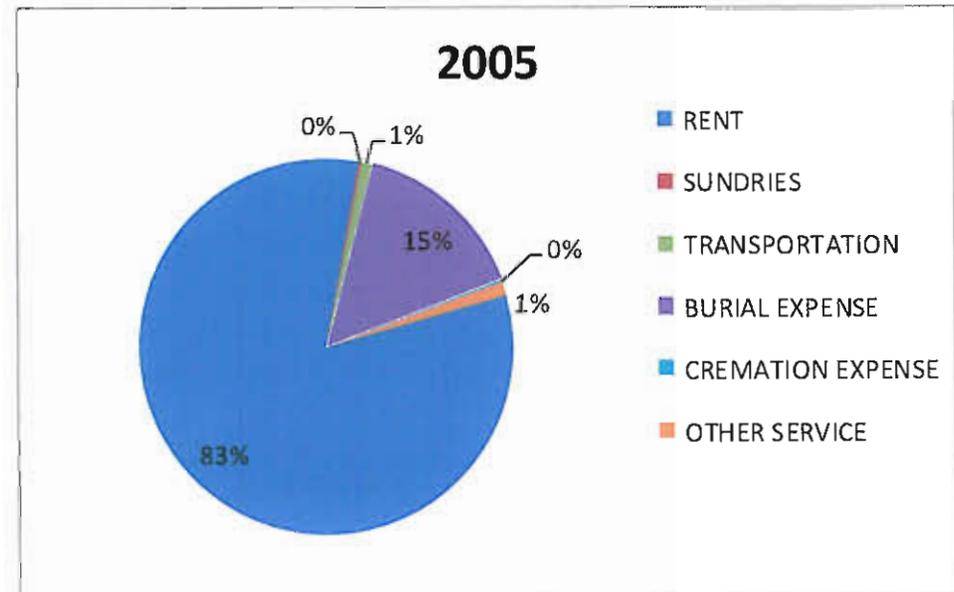
	2004	2005	2006	2007	2008	2009	2010	7 YEAR TOTAL
RENT	\$192,808.77	\$228,148.94	\$219,363.16	\$134,922.72	\$80,696.00	\$60,412.50	\$62,102.50	\$978,454.59
RENT DEPOSIT	\$0.00	\$0.00	\$7,554.50	\$5,563.00	\$3,025.00	\$300.00	\$800.00	\$17,242.50
ASSISTED LIVING	\$15,950.90	\$0.00	\$76,335.81	\$96,388.76	\$47,477.51	\$35,669.22	\$40,038.62	\$311,860.82
LOT RENT	\$0.00	\$0.00	\$1,255.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$4,755.00
SUNDRIES	\$561.89	\$586.90	\$2,911.87	\$2,526.55	\$4,921.65	\$8,363.30	\$13,641.93	\$33,514.09
TRANSPORTATION	\$1,646.71	\$2,660.00	\$4,730.00	\$2,410.00	\$3,375.00	\$4,792.50	\$3,922.50	\$23,536.71
UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42.33	\$0.00	\$42.33
BURIAL EXPENSE	\$99,905.85	\$41,949.84	\$9,914.00	\$1,874.00	\$0.00	\$3,060.00	\$5,056.00	\$161,759.69
CREMATION EXPENSE	\$2,595.00	\$550.00	\$32,132.00	\$62,416.89	\$74,322.69	\$58,124.00	\$72,378.87	\$302,519.45
OTHER SERVICE	\$10,950.00	\$3,225.99	\$58,326.20	\$8,407.90	\$0.00	\$1,168.84	\$2,487.50	\$84,566.43
GRAND TOTALS	\$324,419.12	\$227,121.67	\$412,522.54	\$318,009.82	\$213,817.85	\$171,932.69	\$200,427.92	\$1,918,251.61

ANNUAL BREAKDOWN OF OTHER (NON-MEDICAL) SERVICES

2004 TOTALS		
RENT	\$192,808.77	59%
ASSISTED LIVING	\$15,950.90	5%
SUNDRIES	\$561.89	> 1%
TRANSPORTATION	\$1,646.71	1%
BURIAL EXPENSE	\$99,905.85	31%
CREMATION EXPENSE	\$2,595.00	1%
OTHER SERVICE	\$10,950.00	3%
TOTAL	\$324,419.12	

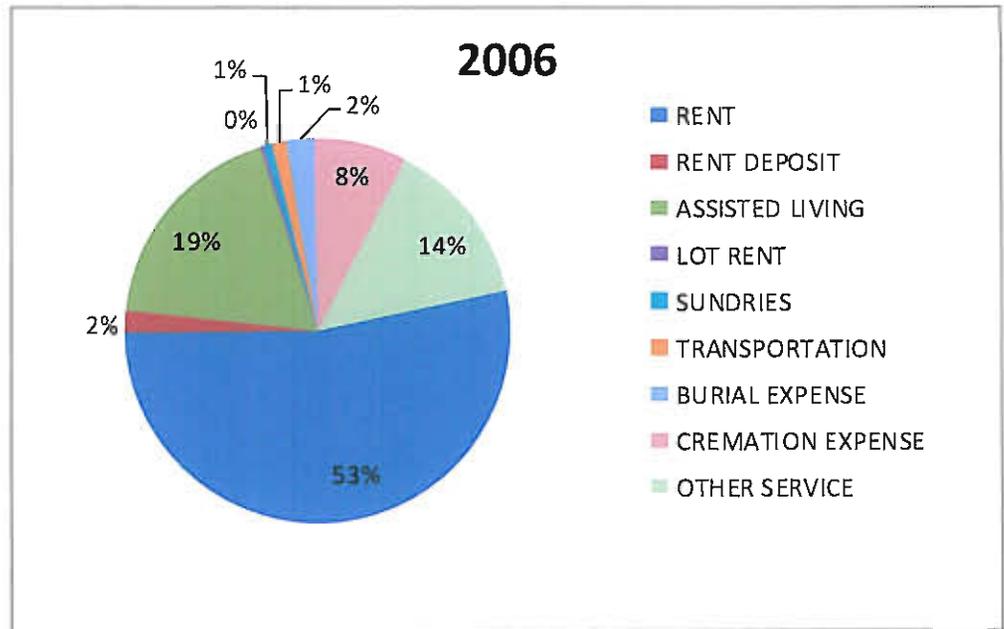


2005 TOTALS		
RENT	\$228,148.94	83%
SUNDRIES	\$586.90	> 1%
TRANSPORTATION	\$2,660.00	1%
BURIAL EXPENSE	\$41,949.84	15%
CREMATION EXPENSE	\$550.00	> 1%
OTHER SERVICE	\$3,225.99	1%
TOTAL	\$277,121.67	

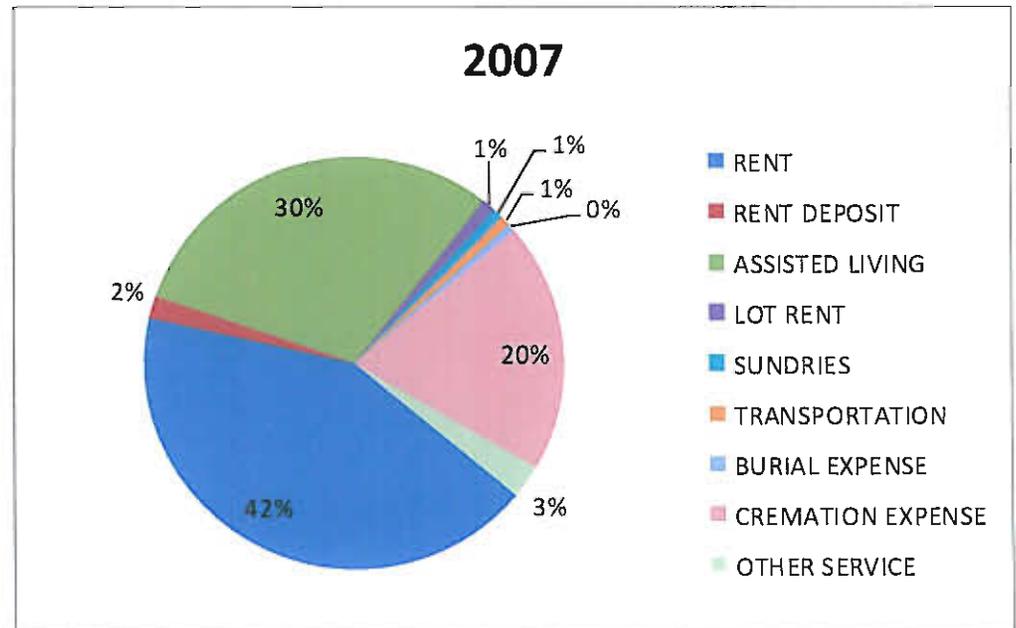


ANNUAL BREAKDOWN OF OTHER (NON-MEDICAL) SERVICES

2006 TOTALS		
RENT	\$219,363.16	53%
RENT DEPOSIT	\$7,554.50	2%
ASSISTED LIVING	\$76,335.81	19%
LOT RENT	\$1,255.00	>1%
SUNDRIES	\$2,911.87	1%
TRANSPORTATION	\$4,730.00	1%
BURIAL EXPENSE	\$9,914.00	2%
CREMATION EXPENSE	\$32,132.00	8%
OTHER SERVICE	\$58,326.20	14%
TOTAL	\$412,522.54	

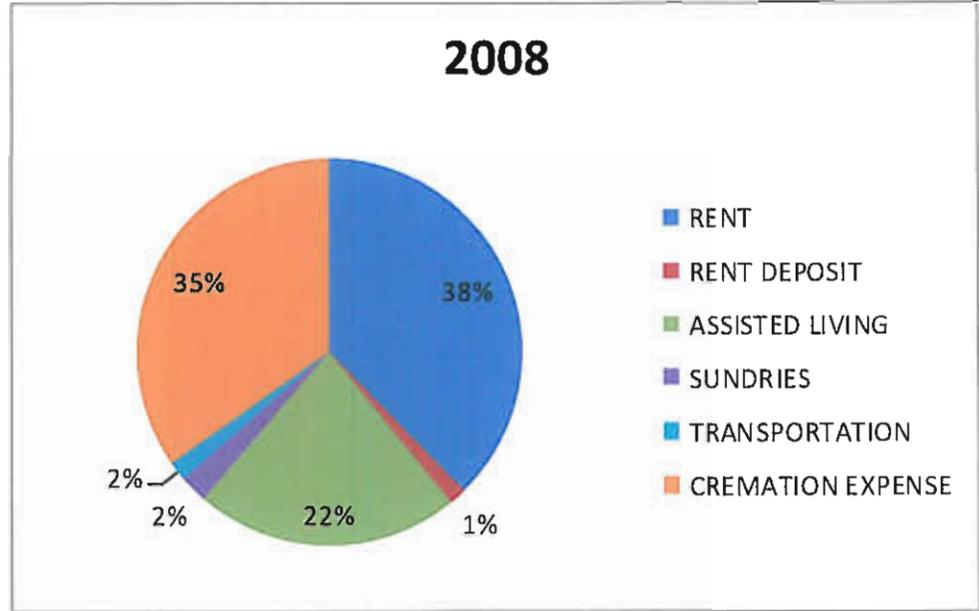


2007 TOTALS		
RENT	\$134,922.72	42%
RENT DEPOSIT	\$5,563.00	2%
ASSISTED LIVING	\$96,388.76	30%
LOT RENT	\$3,500.00	1%
SUNDRIES	\$2,526.55	1%
TRANSPORTATION	\$2,410.00	1%
BURIAL EXPENSE	\$1,874.00	> 1%
CREMATION EXPENSE	\$62,416.89	20%
OTHER SERVICE	\$8,407.90	3%
TOTAL	\$318,009.82	

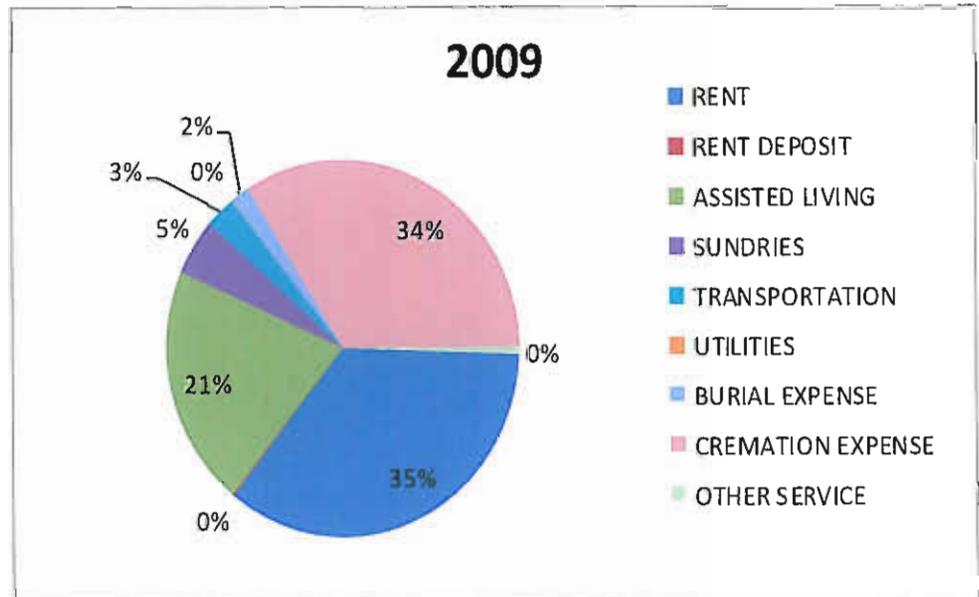


ANNUAL BREAKDOWN OF OTHER (NON-MEDICAL) SERVICES

2008 TOTALS		
RENT	\$80,696.00	38%
RENT DEPOSIT	\$3,025.00	1%
ASSISTED LIVING	\$47,477.51	22%
SUNDRIES	\$4,921.65	2%
TRANSPORTATION	\$3,375.00	2%
CREMATION EXPENSE	\$74,322.69	35%
TOTAL	\$213,817.85	

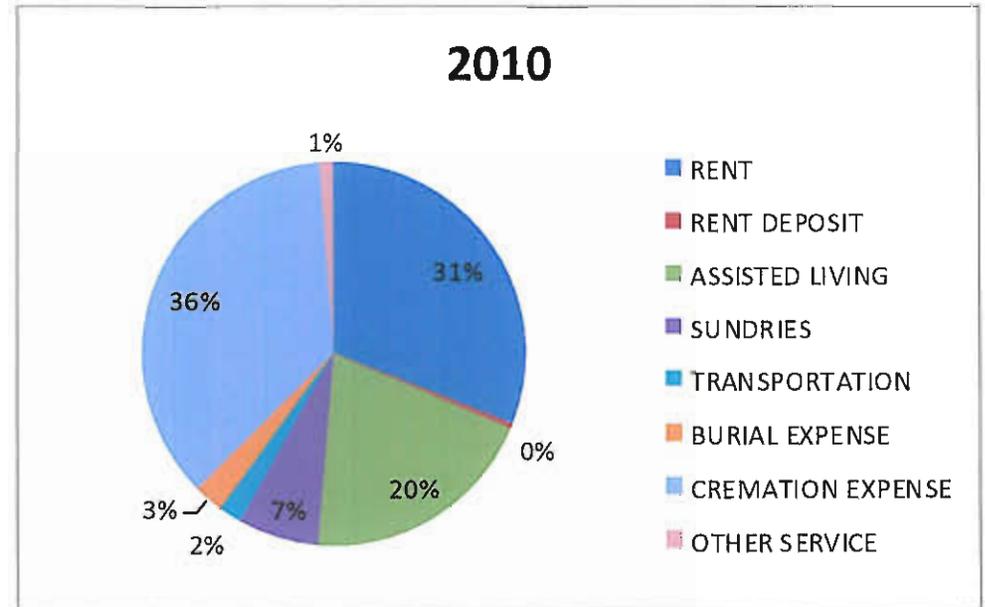


2009 TOTALS		
RENT	\$60,412.50	34%
RENT DEPOSIT	\$300.00	>1%
ASSISTED LIVING	\$35,669.22	21%
SUNDRIES	\$8,363.30	5%
TRANSPORTATION	\$4,792.50	3%
UTILITIES	\$42.33	>1%
BURIAL EXPENSE	\$3,060.00	2%
CREMATION EXPENSE	\$58,124.00	34%
OTHER SERVICE	\$1,168.84	>1%
TOTAL	\$171,932.69	

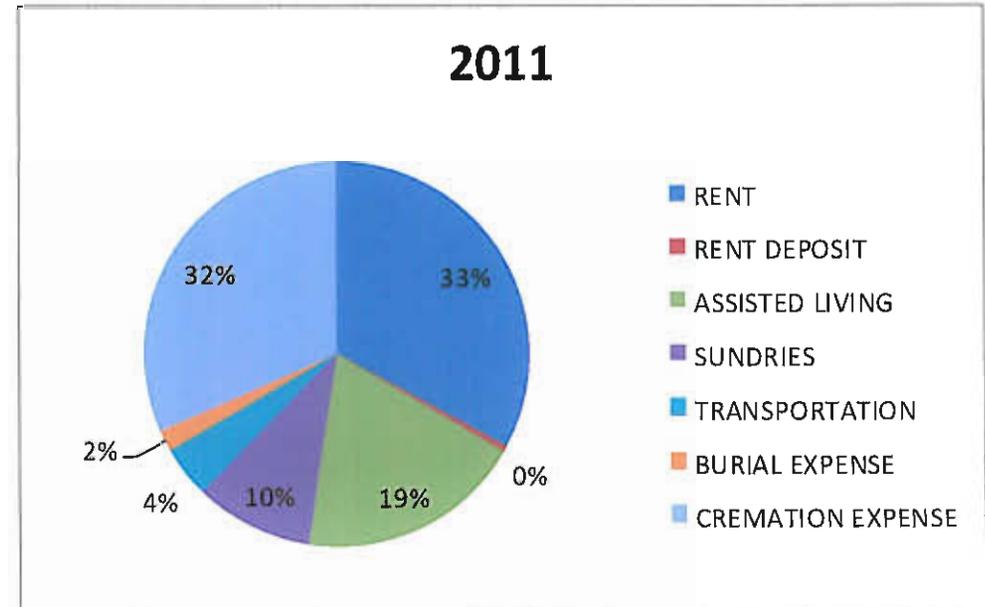


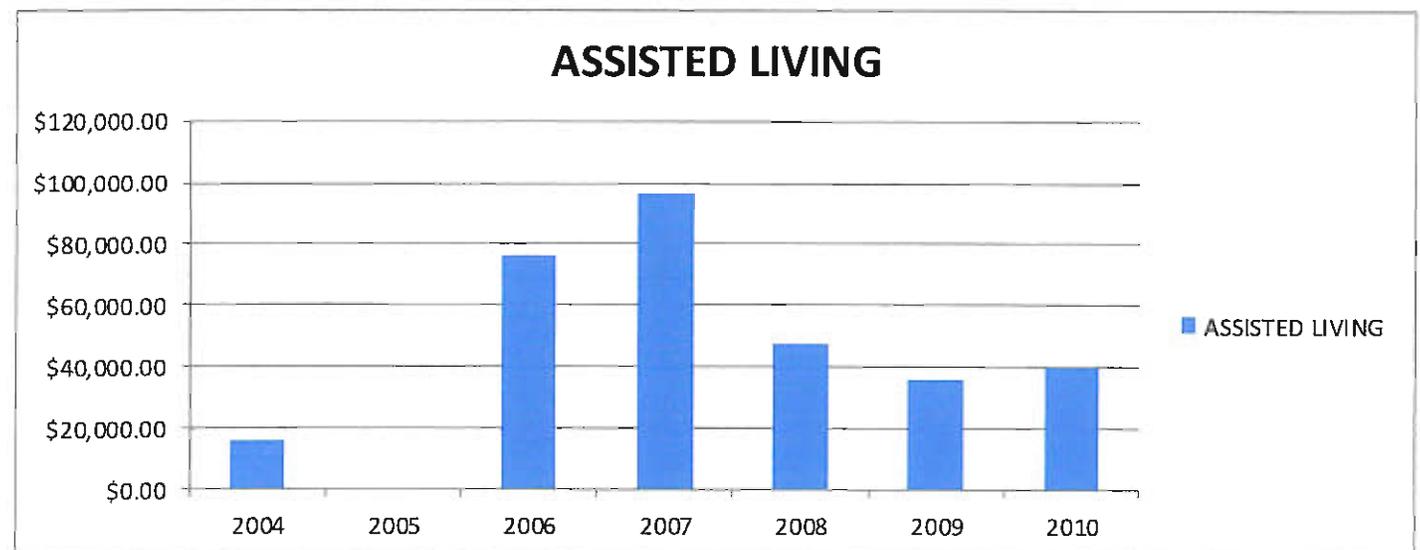
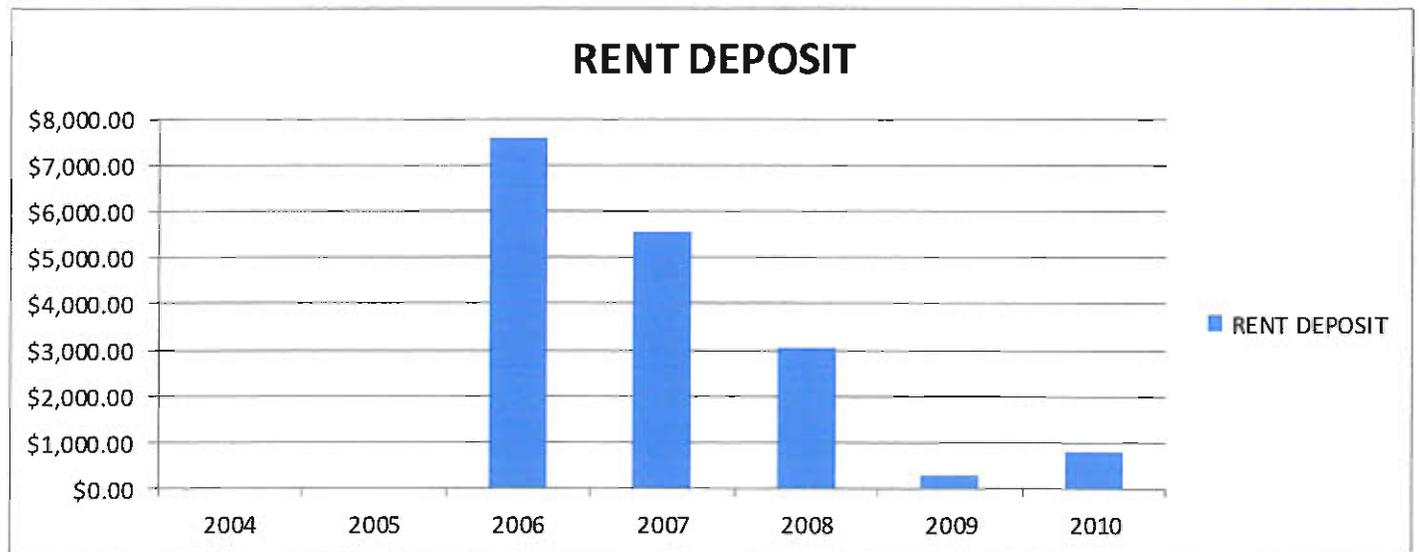
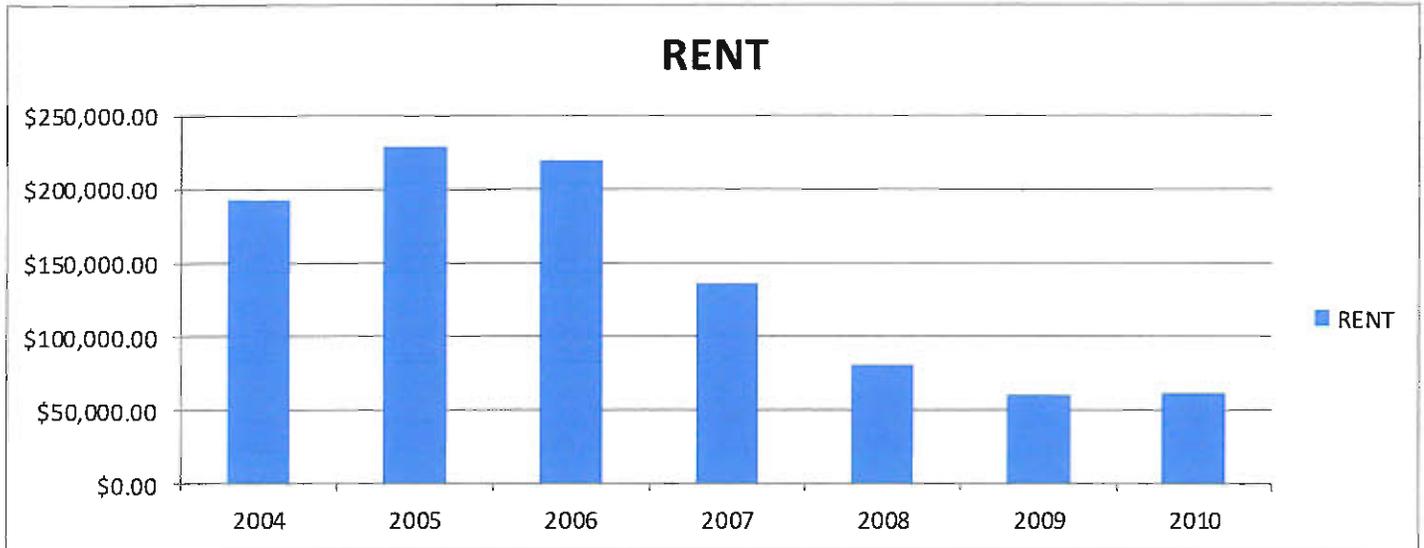
ANNUAL BREAKDOWN OF OTHER (NON-MEDICAL) SERVICES

2010 TOTALS		
RENT	\$62,102.50	31%
RENT DEPOSIT	\$800.00	>1%
ASSISTED LIVING	\$40,038.62	20%
SUNDRIES	\$13,641.93	7%
TRANSPORTATION	\$3,922.50	2%
BURIAL EXPENSE	\$5,056.00	3%
CREMATION EXPENSE	\$72,378.87	36%
OTHER SERVICE	\$2,487.50	1%
TOTAL	\$200,427.92	

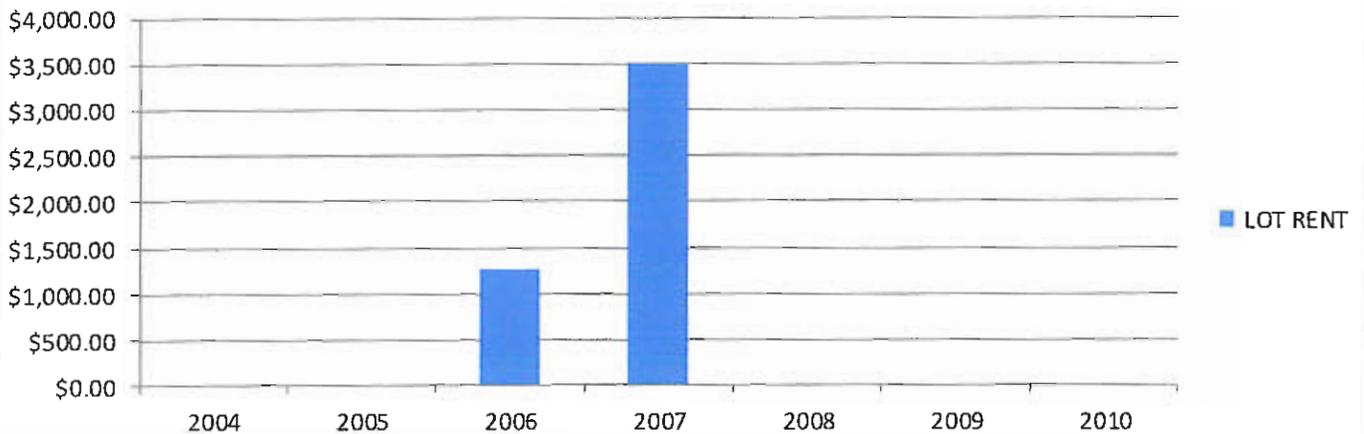


2011 TOTALS		
RENT	\$26,615.00	33%
RENT DEPOSIT	\$375.00	> 1%
ASSISTED LIVING	\$15,488.00	19%
SUNDRIES	\$7,968.82	10%
TRANSPORTATION	\$3,540.00	4%
BURIAL EXPENSE	\$1,441.23	2%
CREMATION EXPENSE	\$25,520.00	32%
TOTAL	\$80,948.05	

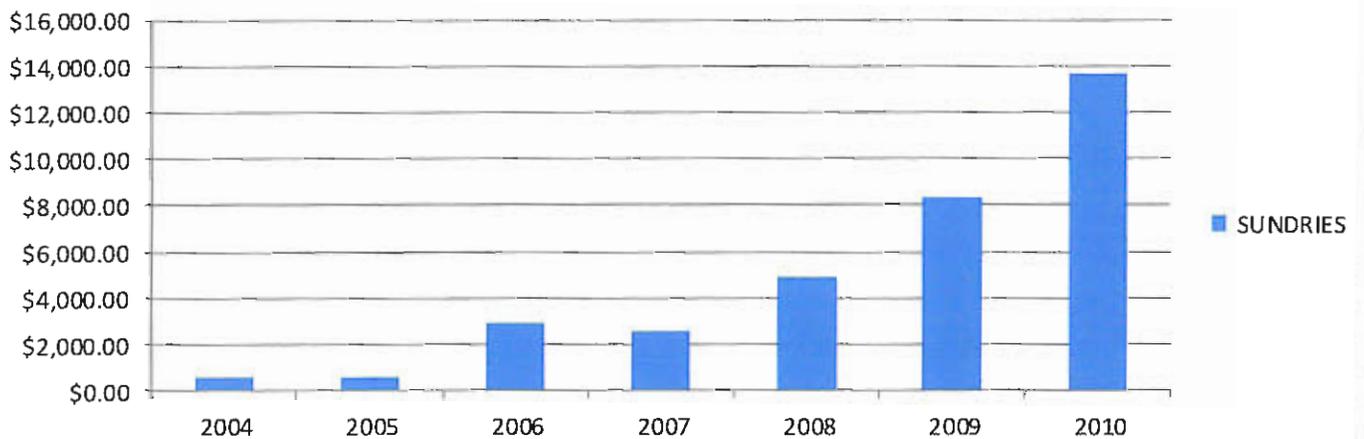




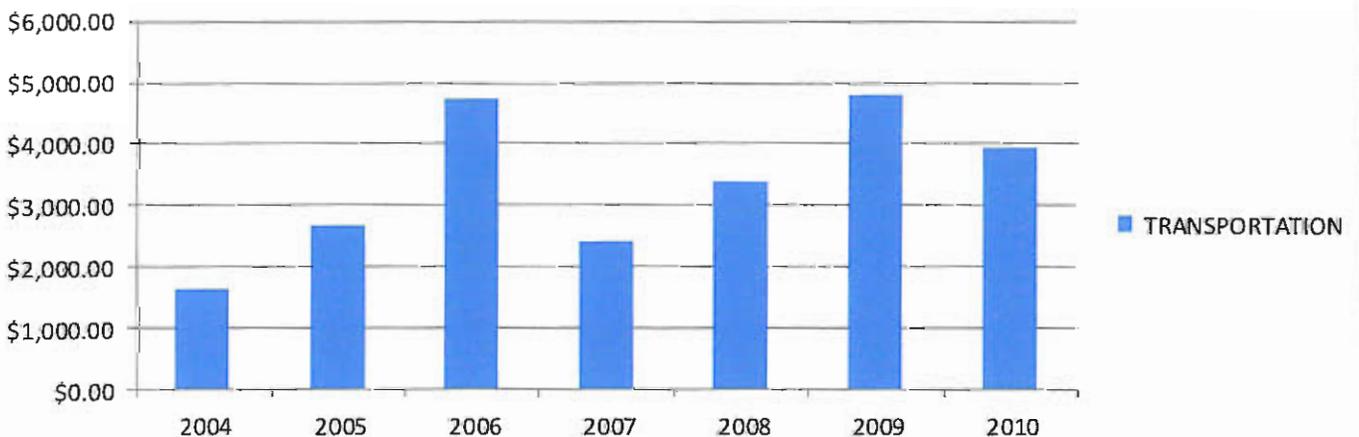
LOT RENT



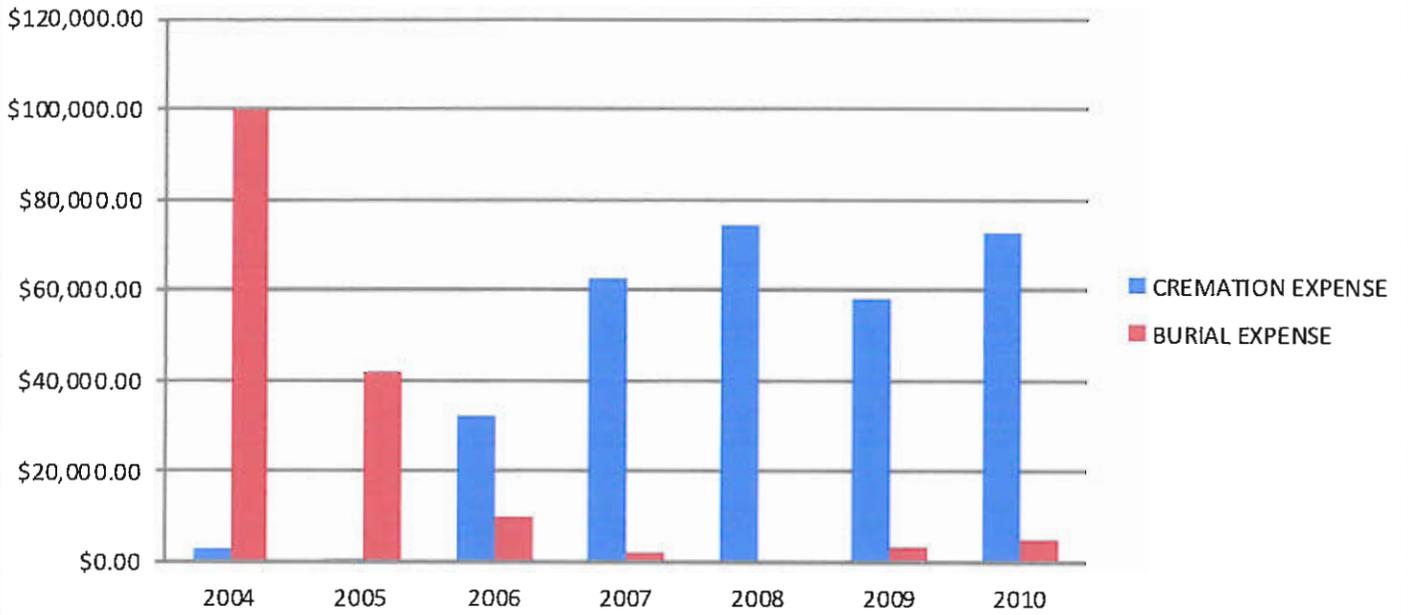
SUNDRIES



TRANSPORTATION

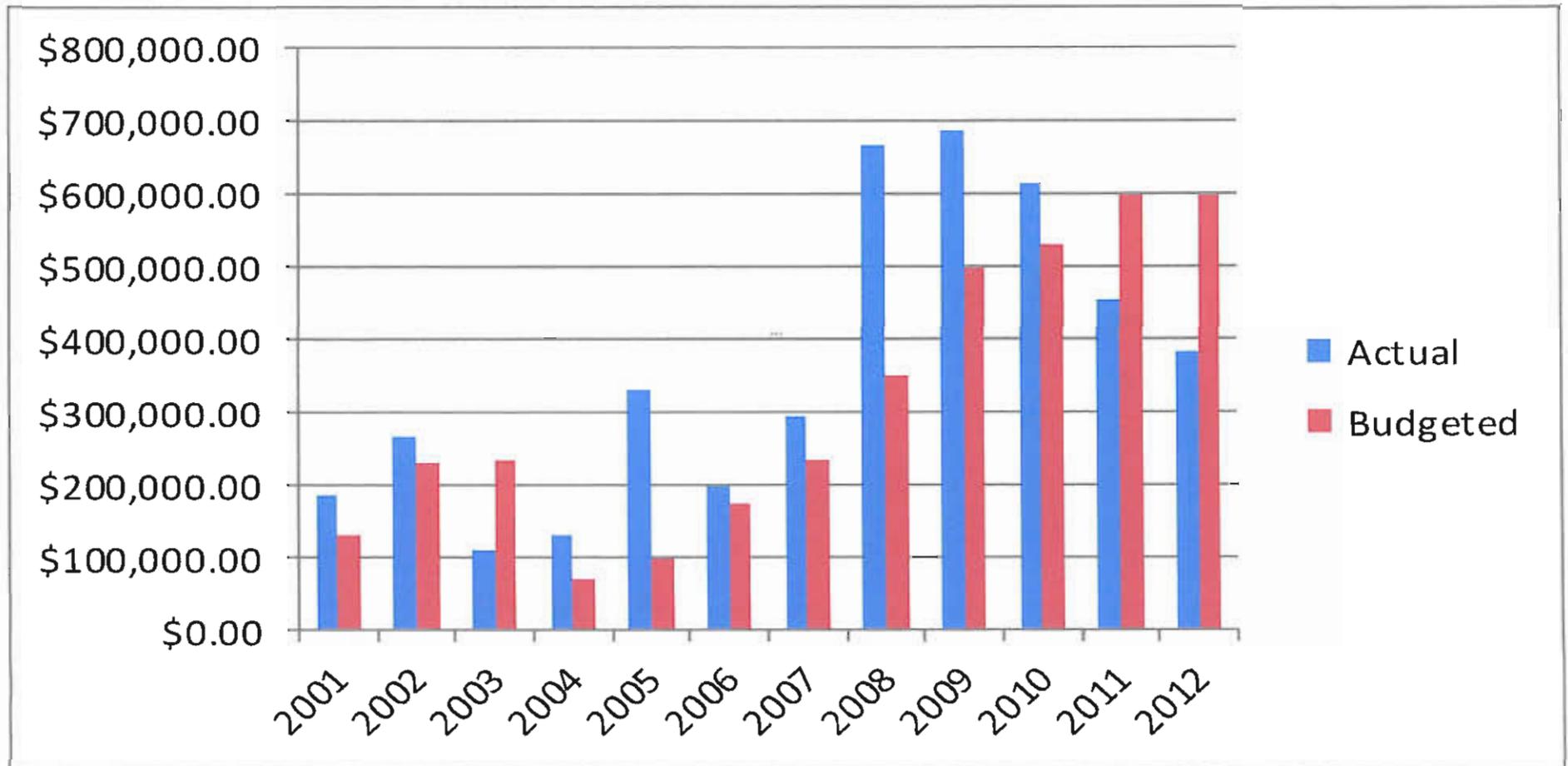


CREMATION & BURIAL



Revenue

Year	Actual	Budgeted
2001	\$184,203.90	\$130,000.00
2002	\$264,207.15	\$231,000.00
2003	\$109,164.95	\$235,500.00
2004	\$130,625.17	\$69,000.00
2005	\$330,793.33	\$97,500.00
2006	\$198,436.14	\$175,000.00
2007	\$294,411.05	\$234,000.00
2008	\$665,922.83	\$350,000.00
2009	\$685,142.99	\$500,000.00
2010	\$615,448.44	\$530,000.00
2011	\$455,489.17	\$600,000.00
2012	\$383,552.51	\$600,000.00





Assessment Specialist Position

The Juvenile Assessment Specialist provides a coordinated approach in assessing the risk and needs of youth who come into contact with the juvenile justice system for their first offense. This position assesses juvenile offenders regarding their behavioral risks and rehabilitative needs and provides recommendations for appropriate interventions for youth based on the assessment. The Assessment Specialist provides the County Attorney's Office with valuable information to make a more informed and individualized decision on how to proceed with a citation. This position offers a streamlined approach to reduce the number of low risk youth who are formally introduced into the juvenile justice system; thereby, saving Lancaster County money.

A UNO study analyzing data from January 15, 2009 to June 30, 2010 found 7.5% of youth who have an assessment completed have formal charges filed in court, compared to 16% where no assessment was conducted. The majority - 41% - were not charged. 37% were referred to juvenile diversion. From 2008 through 2011, overall county attorney filings for misdemeanor law violations have decreased by 25%. **The number of cases filed on youth 12 or younger by the County Attorney's Office has decreased by 82%.** Finally, the number of youth referred to juvenile diversion from the County Attorney's Office has decreased by 26%, while the referrals to diversion from the City Attorney has increased by 6%.

In summary, from January 15 2009 through June 30, 2010 - **371 youth who completed the assessment process were not charged by the County Attorney's Office.** The national average of processing a youth through the court system is \$5,000 (figuring in the Attorneys and court costs only - not the disposition of the case). Although some of those cases would undoubtedly have not been filed even without the assessment process, it is clear that the assessment process has decreased the number of cases filed or referred to diversion in Lancaster County. Even if the assessment process only reduced the number of court filings or diversion referrals by 10%, **during the 18 month study the Assessment Specialist saved the system \$185,000.**

**LANCASTER COUNTY
RISK MANAGEMENT OFFICE
233 SOUTH 10TH STREET/SUITE 220
LINCOLN, NEBRASKA 68508**

**PHONE NUMBER:402-441-6510
FAX NUMBER:402-441-6465**

SUE ECKLEY, AIC

TO: Dennis Meyer
SUBJECT: Budget information
DATE: February 7, 2011
COPIES: Sheriff Wagner
Doug Cyr

Dennis -

I will be absent on Thursday for the budget retreat so I am sharing some information with you. You can pass this along to the board.

I am sending a copy of this to Sheriff Wagner because their budget will be impacted for FY13. I am also sending a copy to Doug Cyr because Doug and I have had many conversations regarding the funding of the general liability self-insured retention reserves.

Thanks,

Sue

Hi Dennis

I wanted to let you know that for fiscal year 13 I will be adding some items to the agencies budgets as they relate to the general liability coverage.

In the past, all agencies contribute to the self-insured fund and those numbers are determined by the actuary firm.

We had a shift in funding level for police pursuit claims several policy terms ago. The self-insured retention level for general liability is \$250,000 except for police pursuits which have an SIR of \$500,000.

There is currently no fund established for automobile accidents caused by the sheriff's department where the deputy is at fault.

My budget figures for FY13 will include:

1. General liability costs per the actuary recommendation plus additional funds to cover the cost of the general liability excess premium.
2. The sheriff's department budget will reflect \$50,000 to be placed into a fund to build the self-insured retention of \$500,000 for pursuit accidents. The actuary last year recommended that the sheriff's department set aside \$50,000 each year into the fund until we have an adequate amount. From 2005 to 2010, the sheriff's department was involved in 45 pursuits. Two accidents occurred in 2006 as a result of the pursuit and two accidents occurred in 2010 as a result of the pursuit. As you know one of the accidents in 2010 resulted in a payment from Lancaster County of \$250,000 to an innocent third party. We were able to pay under our self-insured retention level of \$250,000 because the claim was considered to be 'police professional'. If the deputy would have crashed, then the claim would be considered an automobile loss and the \$500,000 would have applied. So we got lucky so to speak.

Currently there is no specific reserve practice for this exposure. Since it is solely a sheriff's department exposure, they should fund for this exposure. So that budget will increase by \$50,000 until we have an adequate reserve for future claims.

3. Last year, a deputy was involved in an automobile accident where he pulled from a stop sign and hit a vehicle. The other vehicle was a total loss and that was paid out of the general liability fund. The sheriff's vehicles are covered for physical damage coverage only under the auto insurance. Any liability is covered under our general liability insurance which has a \$250,000 retention. Again, we currently do not fund for this added exposure. The actuary recommended we establish a fund where the sheriff's department will pay in \$20,500 yearly until we establish an adequate reserve. So I will be adding an additional \$20,500 reserve line item to the sheriff's

budget.

The adequate reserve amount is an unknown figure. If we have one claim every 5 years, then certainly \$100,000 would be an adequate amount. If we have claims frequently, then that figure may be low. With the cost of automobiles, I feel \$100,000 would be an adequate amount to establish in this fund. So yearly \$20,500 will be set aside until we reach the \$100,000 reserve limit.

For the SIR of \$500,000 on the police pursuit, we could buy down our liability. In checking with the excess carrier last year, they would be willing to give us a \$250,000 SIR on pursuits for an additional premium of \$25,000. We may want to consider pursuing this because that would lower what the sheriff's department would need to fund for the pursuit liability.

Office of the Sheriff Lancaster County

Terry T. Wagner
Sheriff

William E. Jarrett
Chief Deputy

575 S. 10th Street, Lincoln, Nebraska 68508-2869
Phone (402) 441-6500 Fax (402) 441-8320



February 06, 2012



Steve Hubka, City Finance Director
555 S. 10th St., Suite 103
Lincoln, NE. 68508

Mr. Hubka, the Sheriff's Office is in receipt of the County's Share of the 911 Communications Center Billing for 2011/2012.

As I do every year, on March 08, 2011, I asked for the 2011/2012 budget figure for the Sheriff's Office and was given \$148,360 for the year. I am now in receipt of a billing for the same budget year for \$168,700 which the Sheriff's Office is unable to pay because of budget restraints.

I have authorized the payment of the original figure of \$148,360 to be paid. This is the amount the Sheriff's Office budgeted for and the amount authorized by the County Board.

Mr. Hubka, would you please have Mr. Scheuler send me another statement for the \$148,360.

If you should have any questions please feel free to contact either me or Sheriff Wagner.

Sincerely,

Wm. E. Jarrett, Chief Deputy Sheriff
575 South 10th. Street
Lincoln, NE. 68508

Terry T. Wagner
Lancaster County Sheriff

Copy

CITY OF LINCOLN, NE
BILLING STATEMENT

February 1, 2012

TO: LANCASTER COUNTY
SHERIFF'S OFFICE

IN ACCOUNT WITH
CITY TREASURER, CITY OF LINCOLN

County's Share of 911 Communications Center Budget for FY2011 / 2012		
4% of \$4,217,493	\$168,700.00	
AMOUNT DUE		<u>\$168,700.00</u>
Please remit a check <u>PAYABLE TO CITY TREASURER</u> to:		
David Scheuler City Finance Department		