

**MINUTES
MID-YEAR BUDGET RETREAT
LANCASTER COUNTY BOARD OF COMMISSIONERS
NEBRASKA ASSOCIATION OF COUNTY OFFICIALS (NACO) BUILDING
1335 H STREET, 2ND FLOOR BOARD ROOM
THURSDAY, FEBRUARY 5, 2015
8:15 A.M.**

County Commissioners Present: Roma Amundson, Chair; Larry Hudkins, Vice Chair; Bill Avery; Deb Schorr; and Todd Wiltgen

Others Present: Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer; Minette Genuchi, Administrative Assistant to the County Board; Dennis Meyer, Budget & Fiscal Officer; Liz Thanel, Accountant in the Budget and Fiscal Office; Joe Nigro, Public Defender; Pat Condon, Chief Deputy County Attorney; Terry Wagner, Lancaster County Sheriff; Jeff Bliemeister, Chief Deputy Sheriff; Pam Dingman, County Engineer; Angela Zocholl, Administrative Services Officer, County Engineering; Ron Bohaty, Shop Supervisor, County Engineering; Andy Stebbing, County Treasurer; Bill Jarrett, Chief Deputy County Treasurer; Michelle Raphael, Accountant/Auditor, County Treasurer's Office; Troy Hawk, Clerk of the District Court; Jennifer Kulwicki, District Court Administrator; Sara Hoyle, Human Services Director; Kim Etherton, Community Corrections Director; Mike Thurber, Corrections Director; Sheli Schindler, Youth Services Center (YSC) Director; Melissa Hood, Administrative Aide, YSC; Scott Etherton, Crisis Center Director; Jareth Kaup, Account Clerk III, Crisis Center; Jim Davidsaver, Emergency Management Director; Gary Chalupa, Veterans Service Officer/General Assistance Director; Sue Eckley, County Risk Manager; Dave Shively, Election Commissioner; Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director; Steve Henderson, Chief Information Officer, Information Services (IS); Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; Ann Taylor, County Clerk's Office; Ann Post, Director of Policy and Research for the Lincoln Independent Business Association (LIBA); and Kevin Abourezk, Lincoln Journal Star Newspaper

Advance public notice of the Mid-Year Budget Retreat was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and provided to the media on February 2, 2015.

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:15 a.m.

NOTE: See Exhibit A for budget documents referred to during the meeting.

1) LEGISLATIVE UPDATE - Gordon Kissel, Joe Kohout and Jonathan Bradford, Kissel/E&S Associates

Joe Kohout, Kissel/E&S Associates, presented a legislative update, noting bills related to Lancaster County's 2015 legislative priorities and other legislation of note (Exhibit B). He noted hearings will be held in early March on three bills related to roads and bridges: 1) Legislative Bill (LB) 609 (Adopt the Nebraska Bridge Repair Act); 2) LB 610 (Change motor fuel excise taxes); and 3) LB 626 (Create a fund and change motor vehicle fees and taxes and their distribution). He said the Nebraska Association of County Officials (NACO) supports all three bills but said he does not feel the County needs to take a position at this time. It was noted Pam Dingman, County Engineer, has expressed a concern about one of the provisions in LB 609.

Kohout said the Government, Military and Veterans Affairs Committee will hold a hearing on LB 105 (Change provisions relating to payment of fees and costs associated with deaths of incarcerated persons and grand juries) on February 12th and recommended the County take a position of support on the bill.

MOTION: Hudkins moved and Avery seconded to support Legislative Bill (LB) 105 (Change provisions relating to payment of fees and costs associated with deaths of incarcerated persons and grand juries). Hudkins, Avery, Wiltgen, Schorr and Amundson voted aye. Motion carried 5-0.

Kohout said LB 61 (Change funding for county offices relating to administration of public assistance programs) and LB 427 (Provide for payment of probation office costs by the state) remain in the Government, Military and Veterans Affairs Committee, adding the response from the Committee members has been positive and they will likely be part of the discussion on unfunded mandates. He also reported on LB 88 (Change fees relating to marriage licenses) noting an agreement was reached to place the fee at \$25.00, rather than the \$50.00 that was proposed. The bill then advanced to Select File.

Kerry Eagan, Chief Administrative Officer, said it appears there will be a poor turnout for the Senator Breakfast scheduled on Monday, February 9th. He said it appears none of the Douglas County senators plan to attend and said he has not received a count from Sarpy County yet. Five senators from Lancaster County had indicated plans to attend but the Speaker of the Legislature has scheduled a mandatory meeting for freshman senators which will likely impact attendance. Kohout recommended that the counties proceed with the event, noting there will always be scheduling conflicts. Amundson agreed to contact the Chairs of the Douglas and Sarpy County Boards and ask them to "reach out" to their respective Senators and encourage attendance. Kohout said he will try to schedule the event earlier on the calendar next year.

Larry Dix, Nebraska Association of County Officials (NACO) Executive Director, welcomed those in attendance to NACO's new office building. He discussed legislation and said there are a number of "big picture" bills this session relating to unfunded mandates, state aid to counties, infrastructure, prison reform, property tax relief, Affordable Care Act (ACA), Medicaid expansion and elections. Dix also indicated he is doing a study of all the taxing entities to see what they have done with their levies.

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

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

A. Mid-Year Status of Revenues and Expenditures

- Tax & Valuation History (Pages 2-1 through 2-3)
- Projected Revenues for Property Tax Funds (Page 2-4)
- Expenditure History (Page 2-5)
- Budgeted Disbursements by Function (Page 2-6)

Meyer disseminated the following documents: 1) Lancaster County, Employees by Agency, Last 5 Years (Exhibit C); and 2) FY2014-15 Budget and information on what the County Board did to balance the budget last year (Exhibit D). It was noted Cost of Living Adjustments (COLA) and health insurance are not included in the department budgets. A \$2,000,000 Contingency Fund is utilized instead.

- Report of Obligations Versus Budget - December 31, 2014 (Pages 2-7 through 2-8)
- Comparison of Obligations Through December (Page 2-9)

Hudkins questioned the 58.78% increase in General Assistance. Gary Chalupa, Veterans Service Officer/General Assistance Director, explained it is due to the timing of bills submitted by the Health Department for services provided to clients and the Nebraska Department of Health and Human Services (HHS) for rent.

- Payroll Costs Compared to Budget - December 31, 2014 (Page 2-10)
- Comparison of Payroll Obligations Through December (Pages 2-11 through 2-12)

In response to a question from Schorr, it was noted the Crisis Center, Youth Services Center (YSC) and Corrections department all utilize on-call employees which are coded as temporary salaries. Sheli Schindler, YSC Director, explained it is more cost effective to utilize on-calls than to add full-time equivalents (FTE's).

- Comparison of Payroll Costs - FY 2014 Compared to FY 2013 (Pages 2-13 through 2-14)
- Comparison of Payroll Costs (Page 2-15)
- Overtime by Agency Compared to Budget (Page 2-17)

Jeff Bliemeister, Chief Deputy Sheriff, explained that \$100,000 of the Sheriff's overtime costs will be reimbursed by the U.S. Department of Homeland Security.

- Revenues Versus Budgeted - December 31, 2014 (Page 2-18)
- Comparison of Actual Revenues - FY 2015 Compared to FY 2014 (Page 2-19)
- Change in Consumer Price Index (Page 2-20)
- Change in Unused Budget Carryforward Authority (Page 2-21)
- Year End Fund Balances (Pages 2-22 through 2-23)
- Non-Mandated County Services (Page 2-24)

B. County General Fund

- Statement of Revenues and Expenditures (Page 3-1)
- Comparison of Budgeted Revenues (Business Unit (BU) 9999) (Page 3-2)
- Comparison of Actual Revenues (BU 9999) (Page 3-3)
- Comparison of General Fund Revenues (Pages 3-4 through 3-5)

Meyer noted Community Corrections revenues have increased significantly as a result of taking over some components of the County's Diversion Services Program from Diversion Services, such as the Safety Training Option Program (STOP).

Schorr asked what changes have occurred to cause a \$166,000 decrease in revenues for the Clerk of the District Court. Meyer said the State does not provide Title IV-D (Child Support) reimbursement on a timely basis.

- Inheritance Tax Collections (Page 3-6 through 3-7)
- Register of Deeds Fees (Pages 3-8 through 3-9)
- Interest Income Comparison (Page 3-10)
- Boarding Contracts (Page 3-11)
- Indigent Defense Costs (Pages 3-12 through 3-13)
- General Assistance (Page 3-14)
- Comparison of General Fund (Pages 3-15 through 3-18)

C. Other County Funds

- Workers Compensation (Fund 12) (Pages 4-1 through 4-2)
- Other Self Insurance (Fund 13) (Pages 4-3 through 4-6)
- Group Insurance (Fund 14) (Pages 4-7 through 4-10)
- Visitors Improvement (Fund 18) (Pages 4-11 through 4-13)
- Visitors Promotion (Fund 19) (Page 4-14)
- Rural Library (Fund 20) (Page 4-15)
- Bridge & Road (Fund 21) (Page 4-16)
- Highway Fund (Fund 22) (Page 4-17)
- Veterans Aid (Fund 26) (Page 4-18)
- Grants (Fund 27) (Page 4-19)
- Keno (Fund 28) (Pages 4-20 through 4-21)
- Economic Development (Fund 30) (Page 4-22)
- Debt Service (Fund 41) (Page 4-23)
- Bonds Outstanding (Page 4-24)
- Building Fund (Fund 51) (Pages 4-25 through 4-26)
- Jail Savings (Fund 52) (Page 4-27)
- Manor (Fund 61) (Page 4-28)
- Community Mental Health Center (Fund 63) (Pages 4-29 through 4-30)
- Crisis Center (Page 4-31)
- Weed Control (Fund 64) (Page 4-32)
- County/City Property Management (Fund 65) (Page 4-33)
- Property Management (Fund 66) (Page 4-34)
- City Maintenance (Fund 67) (Page 4-35)

Avery asked what percentage of the total budget is a cash reserve. Meyer said there is a \$2,000,000 contingency set aside to offset any additional appropriations. There is also a cash reserve of approximately \$6,000,000 for the General Fund.

D. Additional Appropriations - Letters from Agencies

County Engineering (Fund 21-1)

Pam Dingman, County Engineer, appeared and discussed her request for an additional appropriation to address additional expenses for FY 2014-2015:

- | | |
|---|-----------|
| • Health Insurance Increase | \$124,000 |
| • Radio System Replacement | \$100,000 |
| • Gasboy (Fleet Fueling System) Replacement | \$ 18,000 |
| • Computer Upgrades (Software Purchases) | \$ 40,000 |
| • Utility Relocation for Lancaster Rural Water
(North 27 th Street) | \$105,000 |

- Overlay Costs for West Van Dorn Street \$110,000
- Bucket Truck Replacement \$ 12,500
- TOTAL \$509,500

Dingman presented an estimate of savings from employee vacancies and restructuring of the department which could help offset those costs (Exhibit E). However, she reported the department is currently \$67,000 over budget for the Post Employment Health Plan (PEHP) line item and said she anticipates four or more additional retirements prior to the end of the fiscal year which could bring that deficit to \$125,000.

Dingman referenced the radio system replacement cost and compared it to the \$385,000 it would cost for her department to join the City's radio system, plus \$60,000 a year for maintenance. She said her department does not need that "high end" of a system and said the system she is proposing will provide Global Positioning Satellite (GPS) tracking of equipment.

Schorr noted she was absent when the Board authorized the overlay costs for West Van Dorn Street at the January 22, 2015 County Staff Meeting and asked why the Board agreed to participate when the City already had funding for the project in their budget. Hudkins explained the County owns a portion of the road (1/4 mile) within the project.

Dingman noted the interlocal agreement with the City does not account for the County funding roads the City constructs within the County's right-of-way. She recommended the County ask to delay payment until next year.

Information regarding agency billings from July 1, 2014 to December 31, 2014 was also disseminated (Exhibit F).

County Sheriff (Business Unit 651-1)

Terry Wagner, Lancaster County Sheriff, appeared and said the Lancaster County Sheriff's Office (LSO) is anticipating a budget shortfall of \$256,681.71. That amount reflects \$419,312 in unbudgeted cost-of-living raises, \$97,369.08 for health insurance increases, and \$10,000 in reimbursement from the General Fund for automobile insurance payments. He said LSO has been at full strength this year so there have been no savings from attrition to help make up the shortfall.

Youth Services Center (YSC) (Business Unit 678-1)

Sheli Schindler, YSC Director, appeared and said she anticipates her department will be over spent by \$225,064, due to salary adjustments and increases in health insurance premiums. She explained adjustments could be made to bring that amount down to \$163,000. Those include continuing to delay the purchase of a key cabinet and delay hirings. Schindler said expenditures could also be reduced by not using temps (on-call employees) but that will reduce revenue (the facility would stop taking youth from other counties which would reduce staffing needs).

Wiltgen asked how much the County is losing by housing youth from other counties. Schindler said the County loses approximately \$25.00 per youth, per day. She added about 90% of the youth are contracted.

County Assessor (Business Unit 605-1)

Meyer said the County Assessor/Register of Deeds is projecting a budget shortfall of \$102,700. The shortfall includes \$43,400 in unbudgeted cost-of-living raises, \$3,300 in Federal Insurance Contributions Act (FICA) tax, \$3,300 in retirement contributions and \$52,700 for health insurance increases.

District Court (Business Unit 624-1)

Jennifer Kulwicki, District Court Administrator, appeared and said the District Court is projected to have a budget shortfall of approximately \$100,000. She attributed it to salary increases for unclassified employees, legal services, court competency evaluations, and juror lodging costs.

Wiltgen inquired whether attorneys are paid a contract rate. Kulwicki said they are paid \$75 per hour and for certain allowable expenses. She said Douglas County pays a slightly higher rate. County Court and Juvenile Court pay \$50 and \$65 per hour, respectively. She said some attorneys are not willing to take appointments because of the rates.

Meyer said he will contact departments again the end of April and ask if there have been any changes that would offset some of the shortfalls. He added more definitive figures will be available by June so the Board will be able to determine how much it will need to transfer.

3) CORRECTIONS MAINTENANCE PERSON - Mike Thurber, Corrections Director

Mike Thurber, Corrections Director, noted a request he submitted earlier in the fiscal year for a maintenance position had been placed on hold with Board consensus to look at it again at mid-year. He said he would like to fill the position in April, adding he anticipates his department will be able to stay under budget this year.

4) SELF INSURANCE FUNDS - Sue Eckley, County Risk Manager

Meyer noted the Board has struggled with the issue of how to fund the self insurance funds and has transferred money from the Lancaster Manor Fund the last couple of years to increase their balances. He said the Lancaster Manor Fund is now closed out and another funding source will need to be identified.

Workers' Compensation Fund - Fund 12 (see Page 4-2)

Sue Eckley, County Risk Manager, said workers' compensation expenditures have increased this fiscal year. She explained the highest cost is indemnity (lost wages) and said that number is really high this year. Eckley said the County rarely settles claims because of the Medicare set-aside. She said the County currently has 51 open claims and said 20% of the claims end up being 80% of costs. Eckley noted the County is self insured for \$900,000 per claim, and said payment of serious claims will be spread out over several years. Meyer added costs are allocated out to departments. This year \$622,765 was allocated and over \$600,000 has been spent. Operating costs (Business Unit 6160) have never been allocated out.

Meyer noted the County has been transferring approximately \$250,000 into the Workers' Compensation Fund on an annual basis and said he believes that amount, and possibly more, will be needed again this year.

Other Self Insurance - Fund 13 (see Page 4-6)

Eckley gave an overview of the business units in the Other Self Insurance Loss Fund, noting the following:

- General Liability (9560)

County self funds for the first \$250,000.

- County Attorney's Professional Liability (9562)

The fund is at a level that is deemed sufficient so the County is no longer putting money in the fund.

- Inland Marine (9582)

Covers anything that does not fit in the other categories.

- County Sheriff Pursuit Liability (9570)

Sheriff has been putting \$50,000 a year in the fund to build up the balance.

- County Sheriff At Fault Liability (9572)

Sheriff's vehicles are covered for physical damage under the County's auto policy but are not covered for liability so the Sheriff puts monies in this fund each year. The balance was exceeded this year.

Meyer said he has discussed funding of Sheriff Pursuit Liability and At Fault Liability Funds with Jeff Bliemeister, Chief Deputy Sheriff, and they have concluded the Sheriff should continue to fund them until the balances reach \$1,000,000 and \$100,000, respectively.

Meyer noted the General Liability Fund balance is \$467,579. He said it should be at least \$1,000,000 to \$2,000,000 and said the Board will need to come up with a way to fund it.

**5) COUNTY TRIM/INFORMATION TECHNOLOGY (IT)
ADMINISTRATOR** - Gwen Thorpe, Deputy Chief
Administrative Officer

Gwen Thorpe, Deputy Chief Administrative Officer, expressed concern that the County does not have a long-range technology plan. She noted some departments have staff that have IT knowledge and they tend to go to those individuals with computer questions before contacting Information Services (IS) in an effort to hold costs down. Thorpe said she believes the County is at the point where it needs to add a County TRIM (Electronic Records Management System)/Information Technology (IT) Administrator position and presented a preliminary list of job requirements and a proposed salary (Exhibit G). She noted TRIM can interface with other systems but said she doesn't know how to do it. **NOTE:** Thorpe has served as the County's TRIM Administrator since 2000.

Hudkins asked whether it would make sense to have this person also serve as the Records Manager. Thorpe explained that wasn't the intent, adding use of the Records Center will lessen as more documents move to the electronic format.

Schorr asked whether there would be reductions in the number of in-house IT experts in County departments if the Board approves the position. Thorpe said she does not know.

Sheli Schindler, Youth Services Center (YSC) Director, asked if it would reduce departments' IS costs. Thorpe said it might. Eagan added the position is intended to supplement IS, not replace the services IS provides.

Sue Eckley, County Risk Manager, noted the Lincoln-Lancaster County Consolidation Task Force recommended there be one document management system for City and County government. Thorpe said the County has made a substantial investment in TRIM and said IS assisted in selection of that system. She said the City has since elected to go in a different direction for their records. Eagan said that recommendation was made in the context of a complete City/County merger and said he does not envision that occurring in the near future.

Hudkins said he believes the position needs to be given serious consideration.

6) LUNCH

The meeting was recessed for lunch at 12:00 p.m. and resumed at 12:40 p.m.

RETURNING TO LEGISLATIVE UPDATE

Eagan said he and Kohout discussed the issue of the Senator Breakfast further and said it is their recommendation that it be cancelled. He suggested another date might work better and said NACO has offered use of their meeting room. There was Board consensus to cancel the event and notify Douglas and Sarpy Counties.

7) PUBLIC DEFENDER SOCIAL WORKER - Joe Nigro, Public Defender

Joe Nigro, Public Defender, said he plans to include a social worker position in his budget proposal for next fiscal year. He said a number of Public Defenders' Offices across the country have social workers on staff to help connect clients with services and treatment and have seen reductions in incarceration days and lower recidivism rates as a result. Nigro said he would prefer that it be a full-time position and said the national mean salary for an individual with a masters in social work was \$55,000 last year. Kim Etherton, Community Corrections Director, said if the County hires a masters level social worker, that person could supervise interns.

Schorr asked whether there are any non-profit agencies that could provide this service on a contract basis or as a pilot, utilizing a funding source other than the General Fund. Nigro said there might be grant monies available, particularly if the work involved juveniles, that could reduce the cost to the County. He said the Nebraska Crime Commission recently approved grant funds for Douglas County to hire a social worker. Nigro said he is willing to explore contracting for the service but said having a social worker on staff will provide more accessibility and eliminate the possibility of conflicts if they are in private practice.

Schorr asked how this position might interplay with a mental health court. Nigro said it could help identify individuals who keep coming into the system because of their mental illness but would not rise to the level of an insanity defense. He said it could help to stabilize their lives similar to how drug court works. Nigro said he believes a mental health court would be a good idea for Lancaster County, noting the University of Nebraska could help research how to structure it and measure the outcomes.

8) COUNTY SHERIFF TASK FORCE DEPUTY - Terry Wagner, Lancaster County Sheriff; Jeff Bliemeister, Chief Deputy Sheriff

Jeff Bliemeister, Chief Deputy Sheriff, said the Lancaster County Sheriff's Office (LSO) created a technical investigations position in 2002, reallocating a member of their force (Exhibit H). This individual has been co-located with two Lincoln Police Department (LPD) technical investigators in space in the Hall of Justice since 2008. These

employees are considered experts in the field. One of the LPD officers is eligible to retire and the other two are eligible to retire in a few years. He said it takes a minimum of three years to train an employee to have proficiency in the broad realm of technical investigations.

Bliemeister said LSO is in the process of formalizing a mutual aid agreement with LPD to create the Technical Investigations Task Force (see Exhibit H for draft agreement) and has committed \$222,250 of forfeited assets for rent, the purchase of new technology (hardware and software), and training of LSO employees in technical investigations. He said LSO has encumbered three years of wages and benefits for a commissioned employee to be hired to replace a second deputy assigned to the Technical Investigations Task Force (cost is estimated at \$205,000). The encumbrance of funds was done in accordance with the U. S. Department of Treasury Equitable Sharing Guidelines. Bliemeister said LSO is asking the Board to commit to funding the wages and benefits of the new commissioned employee after three budget cycles have passed. He said the pay scale for a deputy sheriff is currently ranges from \$45,637 to \$64,627.

Schorr questioned the overlap in staffing. Bliemeister said the skills and expertise the technical investigators develop make them extremely marketable and said LSO wants replication of services in place, should one elect to leave law enforcement. He said LPD is also looking at adding at least one member to the Task Force. Terry Wagner, Lancaster County Sheriff, said the workload warrants additional staffing.

Bliemeister noted the adoption procedure for forfeited assets has ended by a directive from the U.S. Attorney General and said the monies that have been seized in drug arrests and adopted may be the last monies they are able to use in ways like this.

9) VIDEO CONFERENCING UPDATE - Jennifer Kulwicki, District Court Administrator

Meyer noted \$164,000 was set aside in the Keno Fund for video conferencing and \$25,000 was received from the Nebraska Supreme Court.

Jennifer Kulwicki, District Court Administrator, said the District Court has been trying to work through the State to utilize their contracts for video conferencing equipment and to have them assist with the installation and scheduling piece. She said if the video conferencing equipment is made available in multiple courtrooms the District Court may be able to hold certain hearings with inmates in state correctional facilities, which would save on transportation costs. Kulwicki said they are still trying to work through issues with the State and said if unsuccessful, the District Court will put it out for bid again. She noted current cost estimates are \$18,000 per courtroom and said the monies that have been set aside will not be sufficient to equip all the courtrooms. Kulwicki said they continue to look for funding and said the Nebraska Supreme Court is considering allocating additional funds in its next budget cycle. She noted the video conferencing project also includes the County and Juvenile Courts.

10) JURY SPACE - Troy Hawk, Clerk of the District Court

Troy Hawk, Clerk of the District Court, said there is limited space in the Justice and Law Enforcement Center for jurors to wait when several juries are summoned for trials at one time. He said they frequently have prospective jurors standing or sitting in the hallways and by the elevators. Hawk asked the Board to try to identify more space for juries, particularly as space becomes available in the 605 Building. He said he does not have any cost estimates at this time.

Hudkins asked Hawk if he consulted Don Killeen, County Property Manager, regarding additional space. Hawk said he did and said Killeen indicated there is no space available in the Justice and Law Enforcement Center.

11) REGION V FUNDING AND CONSULTANT - Scott Etherton, Crisis Center Director

Region V Funding

NOTE: Region V reduced the amount of its contract with the County (\$1,373,388) for Emergency Protective Custody (EPC) services at the Crisis Center by \$400,000 and also reduced their contracted funding to other agencies. Region V restored the funding to those agencies back to the levels they had previously been funded when it received funds back from the State. The amount restored to the County was \$279,114, which was \$120,886 less than the original contract amount.

Scott Etherton, Crisis Center Director, said he anticipates there will be funds left in Region V's budget at the end of the year and suggested the County submit a request for reimbursement of the remaining \$120,886.

In response to a question from Hudkins, Etherton said he did not have input in Region V's decision not to allocate those funds back to County. He said he was told the County received what was left after Region V restored funding to the other agencies.

Schorr felt the request should come from the County Board, with signature by all members of the Board.

Eagan suggested that a provision be added to the contracts with the other counties in Region V that utilize the Crisis Center to state if the funding from Region V is not adequate, the difference will be divided among all the counties on a pro rata basis.

Etherton said the State is planning to cut funding to the Regions again this year so he anticipates there will be more funding cuts.

Etherton reported an increase in out-of-county admissions so those revenues are greater than what was budgeted. He said Medicaid revenues are also up and projected that Medicare revenues will be close to budget projections. Etherton said private insurance is down slightly but said they budgeted higher in that area than they thought they would collect.

Consultant

Etherton said the Crisis Center retained the psychiatric externs who were working for the University of Nebraska when behavioral health services at the Community Mental Health Center were transitioned to private providers and said he used the externs to develop programming that could be run in the Crisis Center environment. He said he would like to have a consultant (therapist) come in on a contractual basis for four hours a week and assist with those services. Etherton felt it would be particularly beneficial for clients who have longer stays.

Eagan asked whether the County is licensed to do that, noting the Crisis Center is not an inpatient treatment facility. Etherton said he consulted the County Attorney's Office and said they did not see a problem with it.

Kim Etherton, Community Corrections Director, recommended the Crisis Center hire a licensed social worker, rather than a licensed mental health professional (LMHP), for purposes of Medicare reimbursement.

12) ROAD AND BRIDGE ISSUES - Pam Dingman, County Engineer; Angela Zocholl, Administrative Services Officer; Ron Bohaty, County Shop Supervisor

Pam Dingman, County Engineer, disseminated copies of the One and Six Year Road and Bridge Construction Program, Fiscal Year 2015 (Exhibits I), noting the County has:

- 296 bridges, 80 are older than 50 years and 30 are older than 80 years
- Approximately 270 miles of pavement and approximately 80 of those miles need resurfaced or replaced
- 1,050 linear miles of gravel road
- 25 miles of road have been graded for future paving
- Approximately 6,000 culverts that have never been inspected or cataloged for rating

Dingman said County Engineering has inspected all culverts on the Seward County line in preparation for a meeting with Seward County next week. She said County Engineering realizes a large portion of the County's culverts are in bad condition and said last week they discovered one near a trail that had a sinkhole approximately three feet in diameter and six feet deep.

Dingman said County Engineering has funds in this years budget to overlay approximately ten miles of asphalt road, paving of Bluff Road, and \$100,000 to replace culverts and two box culverts.

Dingman noted there hasn't been funds to build a bridge in two years and said she does not anticipate being able to do so unless there is an influx of funding from the federal government. She said the County used to receive \$2,000,000 from the State every year to build bridges and said the County has received approximately \$80,000 the last two years. Dingman said the most critical need is the bridge at North 1st Street and Raymond Road. She said the bridge has been in the One and Six Year Road and Bridge Construction Plan for replacement since 1998.

Meyer noted the department had approximately 77% of the budget remaining in the Bridge and Road Fund at December 31, 2014. Dingman said there are a couple of reasons why. She said they typically bid all of their construction in January. Dingman said this year she identified savings in other areas of the budget and purchased two Global Positioning Satellite (GPS) units to improve efficiencies. Dingman said County Engineering had been surveying cross sections only to do all of their design. She said they pulled all of the design back into the office once they had the GPS units and redid the base topographic surveying. Dingman said she felt that was necessary to improve accuracy. She said they will bid the projects they are working on, with the possible exception of North 27th Street. Dingman explained they have had difficulty getting Federal Parks and Wildlife to sign off on the environmental assessment, because of the existence of the Salt Creek tiger beetle, which is an endangered species, in that corridor. In addition, County Engineering was informed the brown long-eared bat, which is also considered an endangered species, migrates through this area and said they will have to hire a biologist to certify that they are not present before working.

Dingman also disseminated a list of the six worst roads in the County and estimates of overlay costs (Exhibit J). She noted one of the roads is Havelock Avenue, from North 84th Street east one half mile to Stevens Creek Road, and said since the City is planning improvements to Havelock Avenue, she would like them to re-overlay their half to North 84th Street.

Hudkins noted the blacktop on the north side of Branched Oak Lake is deteriorated and asked whether the State is willing to assist with the overlay costs since it is a recreational road. Dingman explained the State is to assist counties a minimum of 50% for overlay costs on recreational roads, if requested. She said the asphalt on that road has been overlaid many times and the guardrail is in poor condition and will need to be upgraded. Dingman asked the State for funding assistance and the State requested proof of what portion of the traffic is related to the recreational area and what portion is County traffic. She said County Engineering took traffic counts around the lake in January and was able to prove that 65-70% of the traffic was attributed to the

recreational area. Dingman said new traffic counts will be taken the week of Memorial Day to see if the traffic percentages change. She noted Senator Haar has introduced a legislative bill (LB 374) that would limit the State's contribution to a county for state recreational roads to \$15,000,000.

Dingman also reported that when the City annexes to a bridge, the bridge becomes theirs, and so the City has avoided taking roads that have a bridge. Schorr suggested the Chair and Vice Chair bring this issue up in their meeting with the Mayor.

Dingman asked how the Board would wish to prioritize projects, if additional monies become available. Amundson said she would like Dingman to prioritize them. Dingman said she would prioritize the Havelock Avenue project but pointed out a project to grade and pave 98th Street from A Street to O Street is also "looming." She said another option would be to put any additional funds into the Bridge Sinking Fund.

In response to a question from Meyer, Dingman said she believes the revised hourly rate the County Shop is charging departments is adequate for now but said she may want to revisit it for this next budget year. She added they are looking at ways to streamline operations to make them more efficient.

Meyer noted the County has transferred approximately \$6,300,000 to the Road and Bridge Fund and asked Dingman what figure she would like to see in next year's budget. Dingman said \$12,000,000, clarifying that amount still wouldn't be sufficient to address all of the asphalt needs.

13) FUTURE FUNDING ISSUES AND PROJECTIONS

Sheli Schindler, Youth Services Center (YSC) Director, said YSC operates on the same radio system as the Lincoln Police Department (LPD) and Lancaster County Sheriff's Office (LSO) so the facility can have immediate access to emergency response. YSC's radios also serve as backup in the event of an incident. She said the cost of radios will be \$160,000 if YSC remains on that system. There will also be an increase in the maintenance fee. She said she is not sure whether the 1/4 cent sales tax that has been proposed for public safety projects will cover the initial radio costs. Schorr, who served on the Public Safety Finance Review Committee, said she believes it will only pay for the mainframe and the initial purchase of the software, not radio equipment or ongoing maintenance.

Hudkins asked Schindler whether a key cabinet is still a priority. Schindler said staffing is a higher priority.

Meyer discussed levy projections (Page 2-25) and said the Board will need to decide whether to continue to shift a portion of the Railroad Transportation and Safety District's (RTSD's) levy to the County.

Meyer noted payroll and health insurance estimated costs (Page 2-26) and said the Chair has suggested a salary and benefits work session to help the Board get a more comprehensive understanding of those costs. Board members concurred with the suggestion.

Meyer said other issues that will need to be addressed include how to fund the self-insurance funds and Bridge and Road Fund, whether to transfer funds from the Keno Fund for property tax relief and the Region V match (Page 2-26).

Meyer also reviewed a list of funding issues, which include those noted in the agency letters (Page 1-2).

14) FISCAL YEAR (FY) 2015-2016 BUDGET INSTRUCTION LETTER

The Board reviewed the Department Budget Hearing Schedule (Page 2) and budget instruction letter (Pages 3 and 4). Meyer recommended the Board not ask departments to submit a budget based on a percentage because it is difficult to get full compliance.

Avery asked whether the Board has considered moving to the zero-based budgeting model (a method of budgeting in which all expenses must be justified for each new period). Meyer said the Board has tried different things and they haven't seemed to work. He said he believes the Board needs to set priorities and base its decisions off of that.

15) DEPARTMENT BUDGET HEARING SCHEDULE

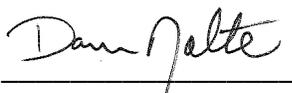
Wiltgen noted that he has a scheduling conflict for the dates the department budget hearings have been scheduled. There was consensus to move those budget hearings to Wednesday, May 13 and Thursday, May 14, 2015.

16) BUDGET WRAP-UP

There was no further budget discussion.

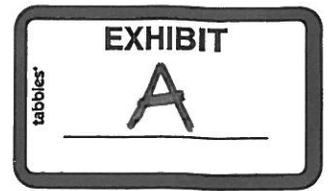
17) ADJOURNMENT

By direction of the Chair, the meeting was adjourned at 3:10 p.m.



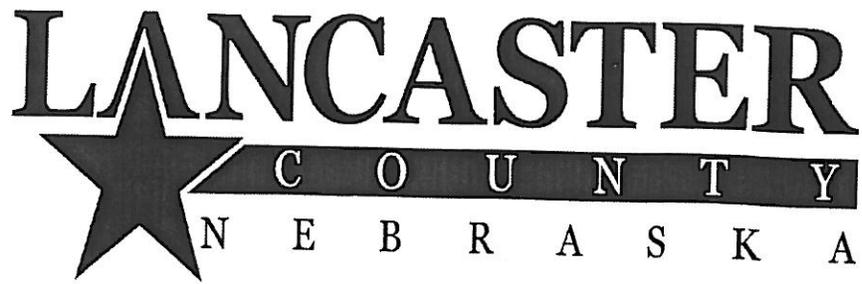
Dan Nolte
Lancaster County Clerk





BUDGET DOCUMENTS

HEARING SCHEDULE



Budget Calendar for Fiscal Year 2016

March 2, 2015	Distribute Budget Forms
April 3	Agency Budgets to Budget & Fiscal Department
April 4-30	Administrative Review of Agency Requests
Thursday, May 7	Overview of Budget to County Board (Staff Meeting - TBA; Room 113)
Wednesday, May 20	Agency Budget Hearings (8:00 a.m. - 5:00 p.m.; Room 113)
Thursday, May 21	Agency Budget Hearings (1:00 p.m. - 5:00 p.m.; Room 113)
Thursday, May 28	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 4	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 11	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 18	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 25	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
July 1-15	Preparation of Budget Document
Thursday, July 9	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, July 16	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, July 23	Final Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Friday, July 31	File Proposed Budget with County Clerk
Friday, July 31	Direct Clerk to Publish Notice of Public Hearing on County Budget
Thursday, August 6	Review Ag Society/Rural Fire Budgets (TBA; Room 113)
Tuesday, August 25	Public Hearing on County Budget (10:30 a.m.; Chambers)
Tuesday, August 25	Adopt County Budget (10:30 a.m.; Chambers)
Thursday, January 28	Mid Year Budget Retreat

PUBLIC NOTICE

TO: All County Departments
FROM: Larry Hudkins, Chair
DATE: May 15, 2014
RE: Department Budget Hearing Schedule

DEPARTMENT BUDGET HEARING SCHEDULE

The County Board will hold department budget hearings on Wednesday, May 21, 2014 and Thursday, May 22, 2014 at the County-City Building. Wednesday hearings will be held in the Bill Luxford Studio (Room 113) and Thursday 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.

WEDNESDAY, MAY 21, 2014 (Room 113)

8:00 am - County Clerk (602)
8:20 am - County Treasurer (603)
8:40 am - County Assessor (605, 606)
9:00 am - County Engineer (703, 615)
9:20 am - Records Management (648)
9:40 am - Break
9:50 am - Property Management (66)
10:10 am - Emergency Management (693)
10:30 am - Election Commissioner (607, 627)
10:50 am - Weed Control (64)
11:10 am - County Extension (645)
11:30 am - County Sheriff (651)
12:00 pm - Lunch
1:00 pm - Human Services (837)
1:20 pm - Vets Affairs/General Ass (801, 803)
1:40 pm - Community Corrections (676)
2:00 pm - Crisis Center (63)
2:20 pm - Break
2:30 pm - Youth Services Center (678)
2:50 pm - Adult Probation (674)
3:10 pm - Risk Management (12, 13)
3:30 pm - Visitors Promotion (18,19)
3:50 pm - Agricultural Society
4:10 pm - Miscellaneous Budgets (601, 611, 613)
4:30 pm - Miscellaneous Budgets (612, 618, 628)

THURSDAY, MAY 22, 2014 (Room 303)

1:00 pm - County Court (622)
1:20 pm - District Court (624)
1:40 pm - District Court Clerk (621, 751)
2:00 pm - Juvenile Court (623)
2:20 pm - Juvenile Probation (673)
2:40 pm - Break
2:50 pm - Public Defender (625)
3:10 pm - County Attorney (652)
3:30 pm - Corrections (671)
4:00 pm - Miscellaneous Budgets (805, 028, 041)

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

MEMORANDUM

TO: All County Departments
FROM: Larry Hudkins, Chair
DATE: March 3, 2014
RE: 2014-15 Budget Requests

The County Board recently reviewed the status of the 2013-14 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. Payroll costs, which include benefits, increase on an annual basis between \$2.0 million and \$2.5 million.
2. The County Board used 1.3 cents of the Railroad Transportation Safety District's tax rate last year to fund county operations. This was a \$2.7 million number and will need to be a discussion item during the upcoming budget.
3. The condition of our economy will again affect the upcoming budget. Revenues, including interest income, have been on the decline.
4. Inheritance tax is below projections which will have an impact on fund balances. There is also legislation to eliminate or reduce the inheritance tax percentages.

The County Board anticipates budget requests for FY2015 will be far greater than our ability to pay. Last budget year the County started with an estimated shortfall of \$9.4 million. The Board understands asking for 97% budgets is not feasible for FY2015 budget requests, but need your departments to understand the FY2015 budget will be another tough budget year. The Board is asking each department to review their operations, programs and personnel that may need to be cut and prioritize. Please bring this prioritized list with you to your budget hearing to discuss with the Board. 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 review all revenue accounts in depth and indicate any potential revenue shortages or changes. Please prioritize your capital outlay items that may need to be deferred for one 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.

Please follow all of the instructions and properly complete all forms by April 4, 2014.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the form listing the federal grants your department has been awarded for FY2015. 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.

Computers

As in the past, the Board will budget for computers funded with property tax dollars in the Information Services budget. Please identify your FY2015 need on the Micro Computer Request Form. Your request for FY2015 must be submitted at the same time as your budget.

Cutoff on Expenditures

The cutoff for FY2014 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, FY2015 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 FY2014 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.

AGENCY LETTERS

**LANCASTER COUNTY
FY2015 PROJECTED ADDITIONAL APPROPRIATIONS
MID-YEAR FY2015 BUDGET REVIEW**

<u>AGENCY</u>	<u>SALARY</u>	<u>OTHER AMOUNT</u>	<u>TOTAL</u>
601 COMMISSIONERS	-	-	-
602 CLERK	-	-	-
603 TREASURER	65,000	-	65,000
605 ASSESSOR /ROD	102,700	-	102,700
607 ELECTION COMM	35,550	-	35,550
610 INFORMATION SERVICES	-	-	-
611 BUDGET & FISCAL	11,300	-	11,300
613 ADMIN SERVICES	6,200	-	6,200
621 CLK OF DIST CT	18,000	-	18,000
622 COUNTY COURT	-	55,400	55,400
623 JUVENILE COURT	46,000	-	46,000
624 DISTRICT COURT	19,500	80,500	100,000
625 PUBLIC DEFENDER	-	-	-
627 JURY COMMISSIONER	-	-	-
645 COOPERATIVE EXTENSION	-	-	-
648 RECORDS INFO & MGMT	11,664	-	11,664
651 SHERIFF	246,682	10,000	256,682
652 ATTORNEY	-	-	-
671 CORRECTIONS	-	-	-
673 JUVENILE PROBATION	-	-	-
674 ADULT PROBATION	-	-	-
676 COMMUNITY CORRECTIONS	25,717	-	25,717
678 YOUTH SERVICES	225,064	-	225,064
703 COUNTY ENGINEER	-	-	-
751 MENTAL HEALTH BOARD	-	-	-
801 GENERAL ASSISTANCE	-	-	-
803 VETERANS SERVICE	12,310	-	12,310
837 HUMAN SERVICES	5,000	-	5,000
21 BRIDGE FUND	124,000	385,500	509,500
63 MENTAL HEALTH/CRISIS CTR	-	50,000	50,000
64 WEED CONTROL	6,300	700	7,000
66 CO PROP MANAGEMENT	-	-	-
TOTAL ADDITIONAL	<u>960,987</u>	<u>582,100</u>	<u>1,543,087</u>
LESS OTHER FUNDS	130,300	436,200	566,500
GENERAL FUND	830,687	145,900	976,587

FY15 GEN GOV CONTINGENCY BUDGET IS \$2,052,853

AMENDMENTS -	General Fund <u>Salary</u>	General Fund <u>Other</u>	Other Funds	Manor	<u>TOTAL</u>
ACTUAL FY14	100,435	536,814	-	-	637,249
ACTUAL FY13	870,604	303,950	-	-	1,174,554
ACTUAL FY12	181,432	598,454	4,500	-	784,386
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

Lancaster County
Funding Issues

Administrative Services	County TRIM / IT Administrator plus office and equipment	\$129,000
Clerk of the District Court	Vertical Carousels File Scanner Microfilm Viewer/Printer Jury Space	\$5,000 \$12,000
District Court	Information Center Computers and software Video Teleconferencing systems	
Public Defender	Social Worker	
Records Management	Storage space and Shelving Upgrade existing PCs Scanning Workstation	\$3,000
County Sheriff	Task Force Deputy	
Corrections	Maintenance Position	
Youth Services Center	Security Cameras Replacement computers for terminal system	\$2,600 \$14,000



LANCASTER COUNTY TREASURER
ANDY STEBBING

William E. Jarrett
Chief Deputy

555 South 10th Street, Suite 102
Lincoln, NE 68508

Phone (402) 441-7425
Fax (402) 441-8841
www.lancaster.ne.gov/treasurer

January 15, 2015

Dennis Meyer
Lancaster County Budget & Fiscal Director
555 So. 10th Street
Lincoln, NE 68508

RE: Mid-Year Budget Review

Dear Dennis:

Based on the first six months of FY14-15, the Treasurer's Office may need approximately \$65,000 in additional allocations to year-end.

It appears at this time that we will need an additional \$65,000 in 61660 the Post-Employee Health Fund. The increase is due to several long term Treasurer's Office employees who have or are going to retire in this budget cycle.

Regarding personnel raises, we are holding off hiring temporary help as long as we can in hopes we can offset the employee raises given by the County Board this past year. Of course we will know more as we get closer to June 2015.

On the revenue side of our budget, at mid-year it appears revenues will be on target or a little better than projected for the year.

Sincerely,


William E. Jarrett
Chief Deputy, County Treasurer

603-1

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

January 14, 2015

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

RE: Mid-year budget review

Dear Ms. Amundson:

The County Assessor/Register of Deeds Office is anticipating a shortfall of approximately \$102,700 from our previously approved budget for 2014-2015.

This shortfall includes \$43,400 in unbudgeted cost of living raises for Regular Salaries, \$3,300 in FICA, \$3,300 in Retirement contributions, and \$52,700 for health insurance increases.

I would point out that this is the first time in several years that we have not been able to absorb these types of additional costs in our budget. Typically, employee turnover has resulted in temporarily vacant positions that have allowed us to cover these unforeseen costs. We have been fully staffed this fiscal year and do not anticipate any staff vacancies for the remainder of the fiscal year.

If you have any question regarding this projected shortfall, please don't hesitate to let me know.

Sincerely,



Norman H. Agena
Lancaster County Assessor/Register of Deeds



David J. Shively
Commissioner
Maura Kelly
Chief Deputy

Election Commissioner
601 North 46th Street
Lincoln, Nebraska 68503-3720

Telephone: (402) 441-7311
FAX: (402) 441-6379

January 21, 2015

Roma Amundson, Chair
Lancaster County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

Dear Roma:

Per your request, I have reviewed the Election Commissioner (607) and the Jury Commissioner (627) budgets for FY 15. 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 \$35,550 for FY15. The shortage is a result of the following:

- 1) Minimum wage increase for poll workers and for election day workers
- 2) Increase in health insurance costs including one employee being added to insurance that wasn't previously carrying county health insurance and one employee adding family coverage.
- 3) Paying out of vacation time and a percentage of sick leave to PEHP for an employee that passed away.
- 4) Additional costs for security on Election Day due to a change in policy from Lincoln Police Department. We will now be using off-duty Sheriff Deputies and paying an overtime rate.
- 5) Cost of Living Adjustments that were not previously included in our budget.

I do not anticipate any additional funds needed for this budget cycle for the Jury Commissioner's Budget (627)

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 City of Lincoln Elections to be held in April and May. If you need additional information, please feel free to give me a call.

Sincerely,

David J. Shively
Election Commissioner

DS/s

607-1

Budget & Fiscal - FY15

Regular Salaries -

2.5%	Director	13 pay periods @ 3,849.81	50,047.53
3%	Accountant	13 pay periods @ 3,050.54	39,657.02
3%	Grant Coord	7 pay periods @ 2,269.68 (Step 7)	15,887.76
		6 pay periods @ 2,351.36 (Step 8)	<u>14,108.16</u>

119,700.47

FICA - 9,157.09

Retirement - 9,336.64

LT Disability 466.83

Total Increases due to Salary Adjustments 138,661.02

Health Insurance (3,662.90 * 6 - Family, 2/4 Party, Single) 21,977.40

Life Insurance (16.17 per month) 97.02

Dental Insurance 914.28

PEHP 975.00

Total Increases 162,624.72

Total Spent @ 12-31-14

Salaries 119,235.09

FICA 8,833.51

Retirement 9,300.42

Health Insurance 19,206.12

Dental Insurance 914.28

Long Term Disability 480.54

PEHP 990.00

Total estimated amount 321,584.68

Amount Budgeted -

Salaries 232,456.00

FICA 17,783.00

Retirement 18,132.00

Health Insurance 37,265.00

Dental Insurance 1,829.00

Long Term Disability 907.00

PEHP 1,950.00

310,322.00

Increase of Salaries over Remainder of budget 11,262.68

Dennis M. Meyer

From: Gwen K. Thorpe
Sent: Monday, January 05, 2015 3:33 PM
To: Dennis M. Meyer
Cc: Kerry P. Eagan
Subject: Additional Appropriations, Board of Commissioners and Administrative Services

Dennis,

In response to your memo regarding a review of our current year revenues and expenditures, please see the comments below:

1. Board of Commissioners: no additional appropriations needed

2. Administrative Services:

Salaries	+ \$3583
Health Ins.	+ 2,544
Total:	+\$6,127

3. Future year expenditures:

County TRIM/IT Administrator position
Hire 7/1/2015
Approximate salary and benefits: \$129,000
Office and equipment will also be necessary

Thank you -

Gwen Thorpe
Deputy Chief Administrative Officer
Lancaster County Board of Commissioners
555 S. 10 St., Lincoln, Nebraska 68508
402-441-7496



TROY L. HAWK
CLERK of the DISTRICT COURT
LANCASTER COUNTY
575 South 10th Street
Lincoln, Nebraska 68508-2810
402-441-7328/FAX 402-441-6190

RECEIVED

JAN 16 2015

LANCASTER COUNTY
BOARD

January 15, 2015

To: Mr. Dennis Meyer

From: Troy L. Hawk

RE: 2015 Mid-Year Budget Review

Dear Dennis:

My staff and I have gone over our funding requirements for the remainder of FY 2015 and have identified the following additional budget requirements:

Current Year's Budget

Clerk of the District Court (6210)

We will require an additional **\$18,000** to cover the cost of living pay raise approved by the County Board, and for increased insurance rates.

Mental Health Board (7510)

No additional funding is requested for the Mental Health Board as of this date.

Future Year Expenditures

The Clerk of the District Court has, for the past several years, met the County Board's Requested straight-line and 3% cuts in budget submissions. As a result, several pieces of equipment are aging and, while not in immediate need of replacement, will need replaced in the coming years. These include:

a. Vertical Carousels. Three (3) rebuilt vertical carousels for file storage were purchased in January 2003. Due to the age of the units it is very hard to find replacement parts. We may need to replace one or more of these in coming years as replacement parts become more scarce.

b. File Scanner. Per Supreme Court rules, we scan all court files into JUSTICE. Our current scanner was purchased in October 2004, and it is currently functioning well with normal maintenance. However, due to the age of the scanner and its high usage rate, it may need to be replaced in the near future. The cost of a new scanner and associated software is approximately \$5,000.

CHUCK SALEM – CHIEF DEPUTY

621-1

c. Microfilm Viewer/Printer. Our current microfilm viewer/printer was purchased in January 1998. It is currently functioning with minimum repairs. However, due to its age and high usage rate it may need to be replaced in the near future. The cost of a new microfilm viewer is approximately \$12,000. The new microfilm viewer would be digital and linked to our Konica copiers for printing.

I would also like to discuss Jury space. The Courts call in juries the first two weeks of every month. The space we have for juries to assemble is woefully inadequate. At the beginning of our jury terms, when the Courts call in several juries for trials, we may have more than 100 jurors reporting in at one time; we have space for less than 70. Frequently, we have prospective jurors standing (and sometimes sitting) in the hallways and by the elevators. This is not only embarrassing for the Courts and the County, but not fair to the citizens we call upon to fulfill a civic duty. The Courts and Jury Commissioner do what they can do avoid calling in this many juries at a time, but the administration of justice takes priority and sometimes there is no choice. Additional (and court-accessible) space needs to be found in the near future; a study should be commissioned to look into this problem.

If I can be of further assistance, please contact me at 441-5540 or Simon Rezac at 441-7468 for additional information.

Sincerely,



Troy L. Hawk
Clerk of the District Court

Lancaster County Court THIRD JUDICIAL DISTRICT

January 12, 2015

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

Matthew L. Acton
James E. Foster
Thomas W. Fox
Holly J. Parsley
Timothy C. Phillips
Susan L. Strong
Laurie J. Yardley

Agency 622 - County Court

At this time I anticipate the following adjustments to budget:

#64120	Legal Services	\$37000.00
#64855	Postage	\$ 2600.00
#64910	Printing	\$1800.00
#64915	Photocopying	\$1900.00
#65735	Guardian Ad Litem	\$12100.00

JUDICIAL ADMINISTRATOR

Becky Bruckner

Aside from legal fees & guardian ad litem, we don't have any real areas of concern. Both of these could easily change for the better before the end of the budget year.

Please contact me with any questions.

Sincerely,

Becky G. Bruckner
Judicial Administrator



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

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 13, 2015

RECEIVED

JAN 13 2015

LANCASTER COUNTY
BOARD

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

RE: Mid-Year Budget Review

Mr. Meyer:

In response to Commissioner Hudkins' request for a mid-year budget report, we have reviewed the documentation reflecting Juvenile Court expenditures for Fiscal Year 2014-2015 through December 31, 2014. Overall, we are on target with our budget at this time.

We anticipate needing additional funds to cover salary and health insurance increases. Based upon the last 6 months of expenses, we estimate that an additional **\$46,000** will be necessary to cover those expenses through the remainder of the fiscal year.

If you have any questions or require additional information, please do not hesitate to contact us.

Sincerely,

Theresa Emmert
Juvenile Court Administrator

Roger J. Heideman
Presiding Juvenile Court Judge

623-1



Jennifer Borgerding Kulwicki
District Court Administrator
Lancaster County District Court
Third Judicial District
The Justice and Law Enforcement Center
575 South 10th Street
Lincoln, NE 68508



TO: Dennis Meyer, Lancaster County Budget & Fiscal Officer
FROM: Jennifer Borgerding Kulwicki, District Court Administrator
DATE: January 15, 2015
SUBJECT: 2014-2015 Mid-year Budget Review

In response to the request from the Lancaster County Board of Commissioners for a mid-year budget report, I have reviewed the documentation reflecting the District Court's expenditures for the Fiscal Year 2014-2015 through December 31, 2014. Although most of our expenses are on target with the adopted budget, our projections indicate we will be **over our annual budget by approximately 3.7% with a shortfall of approximately \$100,000.**

Current Year's Budget

Unclassified Employee Salary Increase

The County Board recently approved a 3% salary increase for most unclassified employees including our bailiffs and law clerks, as well as a 2.5% salary increase for the District Court Child Support Referee. In addition, the costs associated with insurance have increased.

The corresponding salary, insurance, FICA, PEHP, and retirement contributions costs will require an additional \$16,000 increase to our budget and \$3,500 for the District Court Child Support Referee's budget at 6242.

Legal Services (Attorneys' Fees)

Legal Services payments continue to rise and are extremely difficult to predict accurately. At *current* payment rates, we will potentially spend over \$600,000 by the end of the fiscal year. This will put us approximately \$100,000 over in this line item; however, the numbers may be considered a bit skewed. As our expenditures are reviewed historically, the months of December and January generally result in higher costs in this area due to attorneys submitting bills at the end of the calendar year. In reviewing all of the payments made to attorneys over the last six months, the majority of bills (all of which are reviewed personally by each judge) are below \$1,000. That said, there are cases at the opposite end of the spectrum such as a murder case that Judge Merritt had where the costs submitted in December were over \$15,000 for one case. With regard to that case, the Public Defender's office had a conflict, so private attorneys had to be appointed for both co-defendants. At this point, the attorney representing the other co-defendant has not submitted his bill, which we anticipate will be at least \$15,000 as well.

I would like to point out that costs associated with attorney fees are 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 is able to do is project what we will spend each year and have the judges carefully review the bills submitted. Related to this, Judge Otte recently cut an attorney's bill almost in half, and this is just one example of our staff catching errors or duplicative entries. Additionally, there are variables outside our control that influence the final cost, including: the number of indigent defendants in a given year, how many cases settle early (thereby incurring lower amounts in attorneys' fees), how many cases actually go to trial (which incurs additional attorney preparation time and expense), the types of

cases filed (homicide cases understandably require a great deal more in the way of preparation and court time than other types of cases), 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).

Given all of the above, we are requesting an additional \$75,000 be added to our budget with the understanding that this request may be on the conservative side should costs continue to be higher than in past years.

Court Competency Evaluations

As a reminder, the county has a statutory obligation (Nebraska Revised Statute 29-1823) to cover the fees associated with competency evaluations, which are utilized to determine whether an individual has the ability to understand and rationally participate in the court process. As of the end of December, we are on track to spend over \$36,000 in this area, which will result in approximately \$4,000 over in this line item. In reviewing the associated expenses, there continue to be more and more evaluations ordered (many related to cases originating in county court). At this point, determining the rate of increase in expenses for this trend remains difficult to assess.

This type of cost is another one of many that the District Court has virtually no control regarding nor is there an easy way to assess how many individuals will require this type of evaluation during the remaining six months of this budget cycle. That said, based upon data from the past few years, we anticipate the trend for additional costs in this area will continue. Thus, we are asking for a total increase of \$4,000 in this area.

Juror Lodging

Due to additional costs associated with lodging sequestered jurors, we have already spent over the amount budgeted in this area. As such, we are requesting an increase of \$1,500 in this category to help cover additional costs that may be incurred during the last six months of the fiscal year. While judges do their best with regard to timing when jurors receive cases for deliberation to avoid overnight stays, there is no real way to predict how long a jury will need to deliberate.

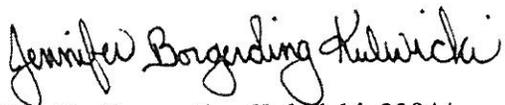
Future Year Expenditures

Our current computer systems are aging. While we understand the 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. In addition, there is a need to stay current with updated software. Consequently, we will continue to request additional Microcomputer funds as a means of keeping our court equipment working at the level needed.

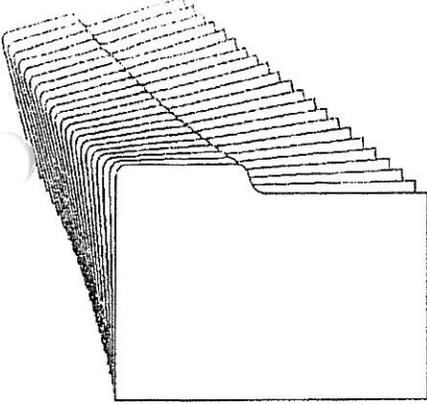
Nationwide, the trend is for more people to represent themselves in court. As such, there is a need to make our court system more accessible to self-represented litigants. We are trying to think creatively of ways to better improve how information is shared. As an example, the District Courts are exploring whether a kiosk or information center would be a useful addition in the areas outside the elevators. Similarly, County Court has a screen where court schedules are displayed, and something similar might be useful for District Court as well. Essentially, we recognize some changes may be needed to make the process more friendly to those representing themselves, while still maintaining necessary legal and security protocols.

Finally, after several unforeseen delays, the District Court will be installing Video Conferencing (VTC) systems in our courtrooms to be used for remote appearances in hearings by some jail inmates. This type of system is already in use in Courtroom #22 by the county court and our judges for arraignments on Wednesday mornings. Part of the initial cost for developing a VTC in a courtroom here is already budgeted and additional funds were contributed by the state. However, the District Court is looking at expanding this capability beyond the use by inmates at the jail and is looking at installing a VTC capability in each of our courtrooms that can be used in other situations. Additionally, given the age of sound systems in our courtrooms (the majority of systems are around fifteen years old), some upgrades may be required in moving to systems compatible with a digital VTC system. Total costs associated with this project remain unknown at this time.

Sincerely,



Jennifer Borgerding Kulwicki, 23944
District Court Administrator



Lancaster County
**RECORDS & INFORMATION
MANAGEMENT DEPARTMENT**

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

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



MEMORANDUM

Date: January 14, 2015

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.

I anticipate being close to the budgeted amounts for the revenue and expenditure budget. Some line items will be under budget while other line items will be over budget, but overall I think the expenditure budget is accurate with the exception of Group Health Insurance. I anticipate being over budget for group health insurance by \$11,664 which will not be able to be absorbed elsewhere in the budget.

Concerning future-year expenditures, I do not see any need for change in staffing. I do anticipate needing more storage shelving (approx. \$3,000). From the Micro PC fund, I anticipate requesting an additional scanning workstation to replace an existing microfilm camera. I also plan to continue to ask to upgrade existing PCs from Windows XP to Windows 7.

648-1

Office of the Sheriff Lancaster County

Terry T. Wagner
Sheriff

Jeffrey J. Bliemeister
Chief Deputy

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



January 13th, 2014

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

Dear Mrs. Amundson:

Enclosed is the midyear budget review, as requested.

The Sheriff's Office is anticipating a shortfall of approximately **\$256,681.71** from our approved expense budget of 2014-2015. This includes **\$149,312.63** in unbudgeted cost of living raises, **\$97,369.08** for health insurance increases, and **\$10,000** in reimbursement from the General Fund for automobile insurance payments.

In 2015 the Lancaster County Sheriff's Office will be formalizing movement to a "Technical Investigations Task Force" with the Lincoln Police Department. The creation of this Task Force will allow the use of forfeited assets to pay the salary and benefits for the Deputy hired to replace the employee permanently assigned to the Task Force. The Sheriff's Office will commit to paying all costs associated with this position through forfeited assets for 3 years. We are requesting the Board approve this new full time employee and agree to pay the associated personnel costs at the beginning of the 4th year.

If you have any questions regarding the midyear budget review, please don't hesitate to call.

Respectfully,

TERRY T. WAGNER, Sheriff



Jeffrey J. Bliemeister, Chief Deputy

Lancaster County

Department of Corrections

3801 West O Street
Lincoln, NE 68528
(402) 441-1900
Fax: 441-8946

Mike Thurber, Director

TO: Board of County Commissioners

FROM: Michael Thurber *M.T.*
Corrections Director

DATE: January 21, 2014

SUBJECT: Mid-Year Budget Review for FY15
Planning for FY16

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, 2014.

GENERAL EXPENDITURE BUDGET

With 6 months of expenditure history, we estimate our FY2015 budget should allow us to be on target by the end of the fiscal year. In reviewing the first six months of expenditures, I wanted to let the County Board be aware of a few possible line item shortages.

With the FOP #32 wage increases of over 4% and retroactive pay completed in December, our salary line item (61210) will be reflecting a shortfall. December's health insurance (61530) increases will also result in deficits by the end of June 2015. The department also experienced a large payout in PEHP (61660) in July 2014 that was not expected or budgeted for.

If our hospitalization (65145) costs remain steady, along with our medical services (65110), these line items will help offset our higher salary and insurance expenditures for this fiscal year. We are currently averaging \$10,000 a month in hospitalization. If this continues, we could possibly be on target in our overall expenditures.

With the newly negotiated food service contract (64275) beginning in February 2015, the price of meals significantly decreased from the previous rate. We should stay within our budgeted amount, even with the slight population increases during the first and second quarters of the fiscal year.

Our inmate programs are beginning to require expenditures from the Inmate Benefit Fund budget. Programs such as Released and Restored, Christian Heritage, and our food service training program with a work study component, should be reflecting more expenditures during the next six months. We do expect those expenditures will be under our approved budget amounts.

FY15 budget planning was based on six months of actuals between October 2013-March 2014 for utilities, insurance, and district energy heating/cooling costs. DEC (66135) will experience a shortage due to underestimating cooling expenses during our first summer at the new facility.

671-1

GENERAL REVENUE BUDGET

At this time, we project revenues will exceed requested budgeted amounts by approximately \$50,000. We have currently received 58% of the FY15 revenue budget, even with the loss of revenue from the Department of Justice SCAAP program this year.

FUTURE CONSIDERATIONS

During our FY15 budget preparation, I requested the addition of one maintenance person to begin our total upkeep of our grounds and property. At this time, I would request we be allowed to hire this maintenance position beginning mid to late April, 2015. I appreciate your consideration in granting this position as we begin to develop an inmate grounds crew for our 37 acre site.

Attachments
2015 Revenue Projections
Population Graph

Projected Revenues
Fiscal Year 2015

midyrrevenue

CODE	DESCRIPTION	CURRENT BUDGET	Year to Date Revenue As of December 31, 2014	YTD % UNCOLLECTED	PROJECTIONS JAN. 2015-JUNE 2015	YEAR END PROJECTIONS 2014-2015
54140	Social Security Incentive	\$55,000	\$23,494	57.3%	\$25,000	\$48,494
54225	Dept. of Justice (SCAAP)	\$57,000	\$26,216	54.0%	\$0	\$26,216
55135	Telephone Commissions	\$300,000	\$171,248	42.9%	\$170,000	\$341,248
55150	Vending Commissions	\$5,000	\$2,702	46.0%	\$3,000	\$5,702
55155	Vending-Commissary	\$67,500	\$37,203	44.9%	\$37,000	\$74,203
55525	Marshal/Boarding Costs	\$6,000	\$9,452	-57.5%	\$5,000	\$14,452
55870	Meal Reimbursements	\$65,000	\$44,627	31.3%	\$40,000	\$84,627
55896	Miscellaneous Reimb.	\$10,000	\$11,975	-19.8%	\$6,000	\$17,975
58210	Sale of Equipment	\$0	\$2,300	0.0%	\$0	\$2,300
		\$565,500	\$329,216		\$286,000	\$615,217

TOTALS

\$565,500

\$329,216

41.8%

\$286,000

\$615,216

PROJECTED YEAR END REVENUE FOR BUDGET YEAR 2014/2015

\$615,216

Revenue Budget 2015

\$565,500

Estimated Revenue Overage

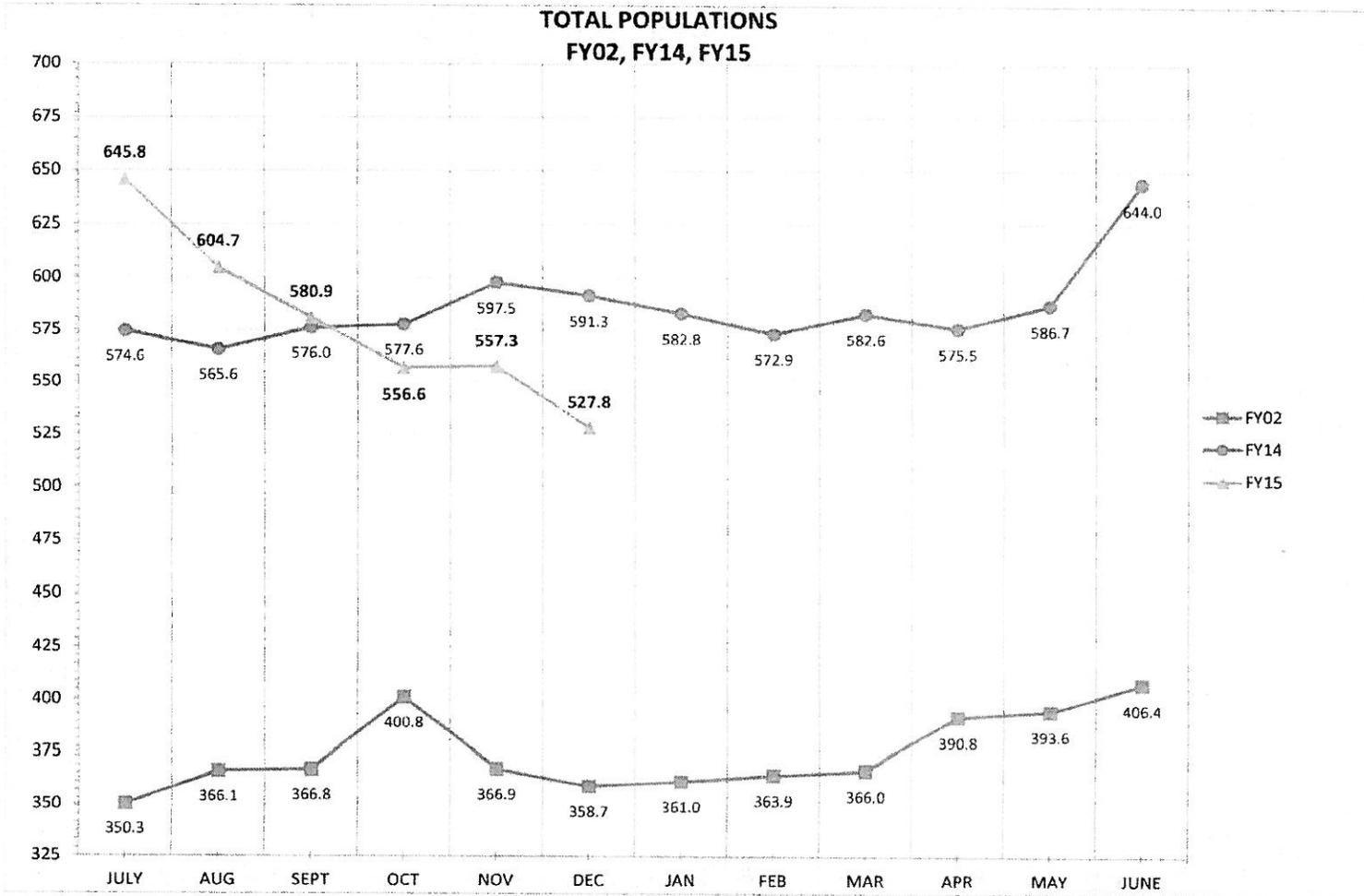
\$49,716

671-3

LANCASTER COUNTY DEPARTMENT OF CORRECTIONS
 AVERAGE POPULATION BY MONTH

population.xls
 1/2/2015

6
 7
 4



AVERAGES

FY15 TO DATE	578.9
FY14 SAME PERIOD	567.9
FY14 TO YR-END	585.6

1.9%	Change in FY15 to date over same time period
-1.2%	Change in FY15 to date over FY14 average to year end

Dennis M. Meyer

From: Kim G. Etherton
Sent: Friday, January 16, 2015 12:29 PM
To: Dennis M. Meyer
Subject: RE: Community Corrections Midyear budget

Dennis:

Here are the increases in Group Health Insurance by Business Unit for Community Corrections:

6760:	\$3,861
6763	\$7,212
6765	\$6,471
6767	\$1,905
6768	\$6,268
Total ↑for 676	\$25,717

From: Dennis M. Meyer
Sent: Friday, January 16, 2015 11:28 AM
To: Kim G. Etherton
Subject: RE: Midyear budget

Kim,

Health insurance increased by 18.57% starting in December. Will that cause you problems in your expenditure budget?

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

From: Kim G. Etherton
Sent: Friday, January 16, 2015 11:20 AM
To: Dennis M. Meyer
Subject: Midyear budget

Dennis,

I am not turning in any adjustments for my budget. I am a bit nervous of my revenues because it was all kind of a guess this first year. They may be slightly lower (maybe 50,000 at the most) than I predicted. I will keep you posted on how things look in March. Also, was there a memo about insurance premium increase for budgeting purposes? If so, I failed to see it and I am not clear how much of an increase this will be.

Thanks,

Kim

*Kim Etherton, M.A. LIMHP
Director, Community Corrections*

To: Dennis Meyer, Budget & Fiscal Director
From: Michelle Schindler, Director
Date: January 15, 2015
Subject: Mid-Year Budget Update for Youth Services Center

Expenses

For FY15, our six month expenditures reflect that we have spent 49% of our adopted budget. We are anticipating being over spent by \$225,064 due to salary adjustments and the increases in health insurance premiums.

- **Cost of Living Adjustment:** The Center budgeted for what we anticipated the salary adjustments would be for staff. Those estimates came in around 0.5% to 1% below actual increases. The difference is \$73,482.34.
- **Fraternal Order of Police Lodge Approved Back Pay:** This accounts for approximately \$92,522 for hours worked in FY14.
- **Health Insurance Premium Increases:** This increase accounts for approximately \$59,060.
- **Pending Medical Expenses for Probation Youth:** This area of concern is still being monitored by the Center. This past month the Center paid out a bill for around \$1000 for a youth that was uninsured.
- **Contractual Services:** The Center is monitoring the costs associated with afterhours mental health services for this year. This service was new to the Center in February 2014 and based on history. So far the Center has spent 62% of this approved expense.

Revenues

As of January 7, 2014 we have collected 58.85% of our adopted budget. This is approximately 8.83% above where we should be for this time of year. Last year, LB464 clarified responsibility for youth under the supervision of juvenile probation. This shift in responsibility will greatly reduce the funds received from other sources but overall we anticipate being \$500-700,000 above our adopted revenue budget.

Future Year Expenditures

Electronics

1. \$2,600 Security cameras and mounting accessories (see PO 17212 – need most years)
 - a. This is an expense every year but quantities depend on wear and tear.

Computers and Computer Equipment

2. \$14,000 Replacement computers for terminal system
 - a. We've been told that finding replacement components for our terminal system is getting increasingly difficult. When replacements are no longer available, the system will need to be moved to regular workstations (pc/monitor/keyboard/mouse).

Lancaster County Veterans Services and General Assistance Service Office

2202 S. 11th St., Lincoln, NE 68502

402-441-7361 Fax 402-441-7392

January 13, 2015

Gary Chalupa, Director

Rick Ringlein, Deputy

SUBJECT: Mid Year Budget Review

Agency Budget 801 – Revenues

We are slightly ahead of our projected revenues which are currently @ 64%. I anticipate continued success in recovering additional reimbursements. We should exceed our projected revenues by at least \$50,000 by end of year. I would anticipate increasing our projected revenues for FY 16 by at least \$50,000.

Agency Budget 801 – Expenditures

Our expenditures are on track and I do not anticipate needing any additional funding for the remainder of this year. I do not anticipate any changes in our projected budget for next year, HOWEVER, that is dependent on what the Nebraska Legislature does with Expanded Medicaid.

Agency Budget 802 – Expenditures

We will not use the total amount budgeted for this year and I anticipate turning back \$7,000.

Agency Budget 803 – Expenditures

I anticipate a budget shortfall this year due to salary increases and increased health insurance costs. I project a budget shortfall of \$12,310.

Directors Salary Increase - \$1,010

Deputy Salary Increases (2) - \$1,400

Employee Salary increase - \$1,300

Health Insurance Premium Increases - \$8,600

Additional expenses to the FY 16 budget;

Nita Baldwin anticipates retiring in September, 2015

Buyout costs are expected to be minimal @ \$2,000

We will also see a salary reduction with the new hire @ -\$10,000

Gary Chalupa anticipates retirement in March, 2016

Buyout costs are expected to be @ \$76,000

There will also be a decrease in salary requirements @ -\$70,000

Both Veteran Services and General Assistance will be relocating. Plans are to relocate General Assistance in the Health Department and Veteran Services to the VA Campus. Moving expenses and increases in rent costs are anticipated to be @ \$5,000



Gary Chalupa
Veterans Service Officer, Lancaster County

803-1

Human Services

Regular Salaries -

Director	11 pay periods @ 3,076.92	33,846.12
JJ Coord	13 pay periods @ 5,183.03	67,379.39
Typist and Screening Specialist		
Screening Specialist (Temp) 13 @ 1,901.84		<u>24,723.92</u>
		125,949.43

FICA	125,949.43 * 7.65%	9,635.13
Retirement	101,225.51 * 7.8% (5.2%*1.5)	7,895.59
LT Disability		491.20

Total Increases due to Salary Adjustments 143,971.35

Health Insurance	4,333.48 * 6 months	26,000.88
Life Insurance	(16.17 per month)	97.02
Dental Insurance	(67.53 * 6 months)	405.18
PEHP	50*13 pay periods	650.00

Total Increases 171,124.43

Total Spent @ 12-31-14

Salaries		146,089.37
FICA		10,822.64
Retirement		9,447.71
Health Insurance		23,763.08
Dental Insurance		603.14
Long Term Disability		442.15
PEHP		<u>37,364.81</u>
		228,532.90

Total estimated amount 399,657.33

Amount Budgeted -

Salaries		271,010.00
FICA		20,732.00
Retirement		17,394.00
Health Insurance		44,052.00
Dental Insurance		2,099.00
Long Term Disability		740.00
PEHP		<u>38,686.00</u>
		394,713.00

Increase of Salaries over Remainder of budget 4,944.33

837 - 1

LANCASTER

Pamela L. Dingman, P.E.

COUNTY

County Engineer

ENGINEERING

Kenneth D. Schroeder, R.L.S.

DEPARTMENT

Deputy County Surveyor

January 28, 2015

Dennis Meyer
County Budget & Fiscal
555 S. 10th Street
Lincoln NE 68508

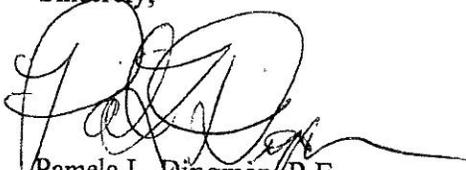
Dear Dennis:

I have reviewed our current budget and the additional upcoming expenses for Fiscal Year 2014-2015. The following is a list of the estimated costs.

<i>Health Insurance Increase</i>	<i>\$124,000.00</i>
<i>Radio System Replacement</i>	<i>\$100,000.00</i>
<i>Gasboy Upgrade</i>	<i>\$18,000.00</i>
<i>Computer Upgrades (new software purchases)</i>	<i>\$40,000.00</i>
<i>Utility Relocation for Lancaster Rural Water (27th Street)</i>	<i>\$105,000.00</i>
<i>Overlay Costs for West Van Dorn</i>	<i>\$110,000.00</i>
<i>Bucket Truck Replacement</i>	<i>\$12,500.00</i>
TOTAL	\$509,500.00

If you have questions or need additional information, please let me know.

Sincerely,



Pamela L. Dingman, P.E.
Lancaster County Engineer

Dennis M. Meyer

From: Scott E. Etherton
Sent: Wednesday, January 14, 2015 4:02 PM
To: Dennis M. Meyer
Subject: Mid Year Budget

Mid Year Budget Review

Expenditures:

Based on projections it looks like we will be at or under our adopted budget at the end of the year.

Personnel costs could be an area that is the closest. We will have to make some next fiscal year adjustments to our use of accounts related to personnel so it more accurately reflects our use.

Revenues:

As you know, our adopted budget amount from Region V for EPC services has undergone some changes. The original amount of (\$1,342,941-budgeted) or (\$1,373,228-Region contract amount) was reduced by \$400,000. After the Regional Governing Board meeting, Region V was planning to reallocate \$ back to the Crisis Center. They spoke of restoring the total amount but left the exact amount dependent upon how much was returned to them from the previous fiscal year from the state. They had also reduced their contracted funding to other agencies and had proposed to restore funding to those agencies with the state money. When the Region received the state funds they restored the funding to the other agencies. The Region restored \$279,114 bringing the amount to \$1,252,342. This is \$120,886 less than the original \$1,373,228.

Other revenues:

Out county client revenue is higher than budgeted. We have currently collected 75% of what was budgeted. This is due to 33% of our bed days being utilized by them.

Post commitment revenue is even but I predict that we will be above our budgeted amount by the end of the year.

In the first six months have collected 88% of what was budgeted. Our revenue will be up but it probably won't continue at the current rate.

Medicare looks to be on pace for what was budgeted. They are currently holding checks until we get an address change and modification to our agreement completed.

Client private pay is lower than budgeted but we are a month late in our current billing. We are testing the new billing software and this process should increase the timeliness and hopefully collections in this area.

Thanks.

Scott Etherton
402-441-6329
Director Mental Health Crisis Center
2201 South 17th St Suite 200
Lincoln, NE 68510

Weed Control Budget Review

61110 Official's Salary

\$32.107 hourly * 1040 hours = \$33,391.28
Minus unobligated budget \$32,326.87
Difference \$1,064.41

61210 Regular Salary

Pat (current pay) - \$21.451 hourly * 1040 hours = \$22,309.04
Ashley (step 3 pay effective 1/23/14) - \$18.558 hourly * 1040 hours = \$19,300.32
\$41,609.36
Minus Unobligated budget \$39,554.80
Difference \$2,054.56

61530 Group Health Insurance

Monthly cost - \$3,033.67 * 6 months = \$18,202.02
Minus Unobligated budget \$15,092.58
Difference \$3,109.44

65920 Vehicle Insurance

Total obligations - \$3,435.08
Current budget - \$2,773.00
Difference - \$662.08

Total differences:

61110 Official's Salary -	\$1,064.41
61210 Regular Salary -	\$2,054.56
61530 Group Health Insurance -	\$3,109.44
65920 Vehicle Insurance -	<u>\$662.08</u>
	\$6,890.49

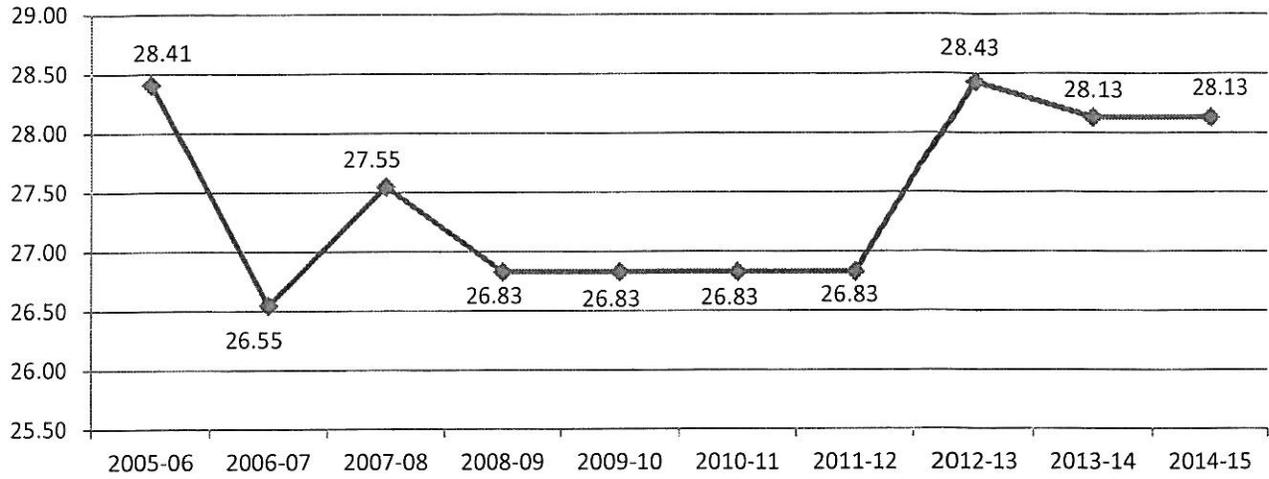
BUDGET

LANCASTER COUNTY

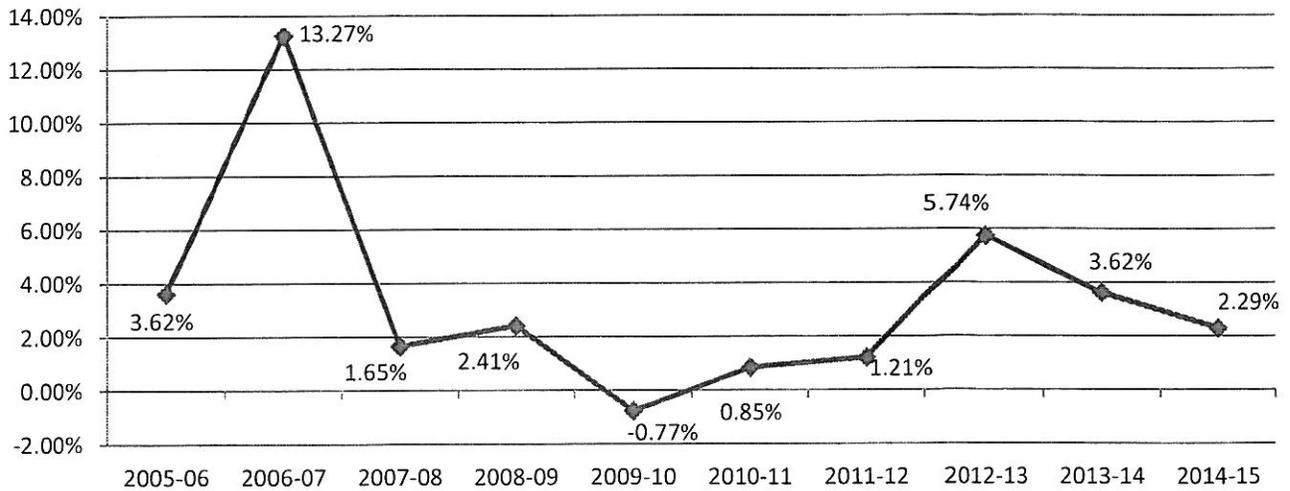
FY15 MID-YEAR BUDGET REVIEW

- 2-1 TAX & VALUATION HISTORY
- 2-4 PROJECTED REVENUES FOR PROPERTY TAX FUNDS
- 2-5 EXPENDITURE HISTORY
- 2-6 BUDGETED DISBURSEMENTS BY FUNCTION
- 2-7 REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2014
- 2-9 COMPARISON OF OBLIGATIONS THROUGH DECEMBER
- 2-10 PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2014
- 2-11 COMPARISON OF PAYROLL OBLIGATIONS THROUGH DECEMBER
- 2-13 COMPARISON OF PAYROLL COSTS - FY14 COMPARED TO FY13
- 2-15 COMPARISON OF PAYROLL COSTS
- 2-17 OVERTIME BY AGENCY COMPARED TO BUDGET
- 2-18 REVENUES VERSUS BUDGETED - DECEMBER 31, 2014
- 2-19 COMPARISON OF ACTUAL REVENUES - FY15 COMPARED TO FY14
- 2-20 CHANGE IN CONSUMER PRICE INDEX
- 2-21 CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY
- 2-22 YEAR END FUND BALANCES
- 2-24 NON-MANDATED COUNTY SERVICES
- 2-25 FUTURE PROJECTIONS

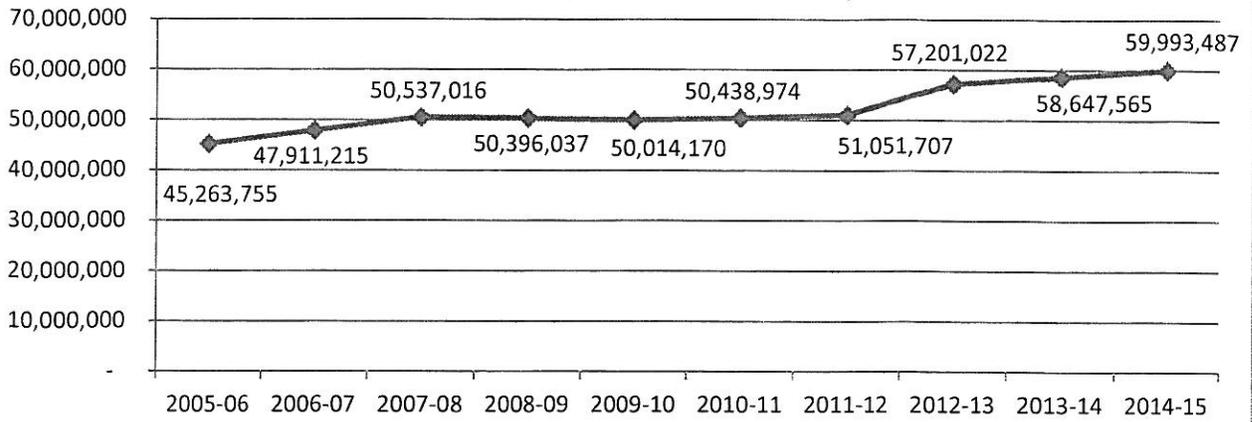
County Tax Levy (10 Year History)



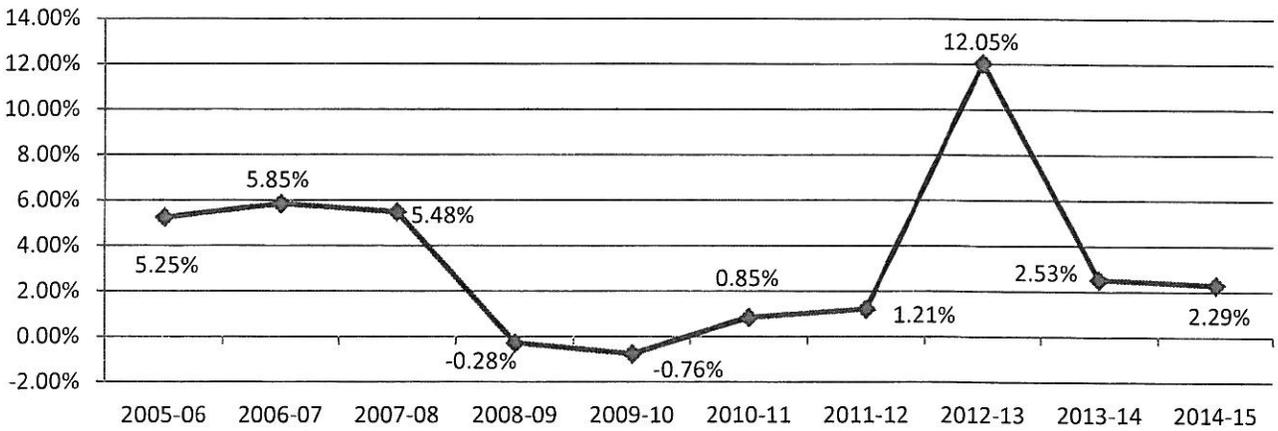
% Increase in Valuation (10 Year History)



County Property Tax (10 Year History)



% Increase in Property Tax

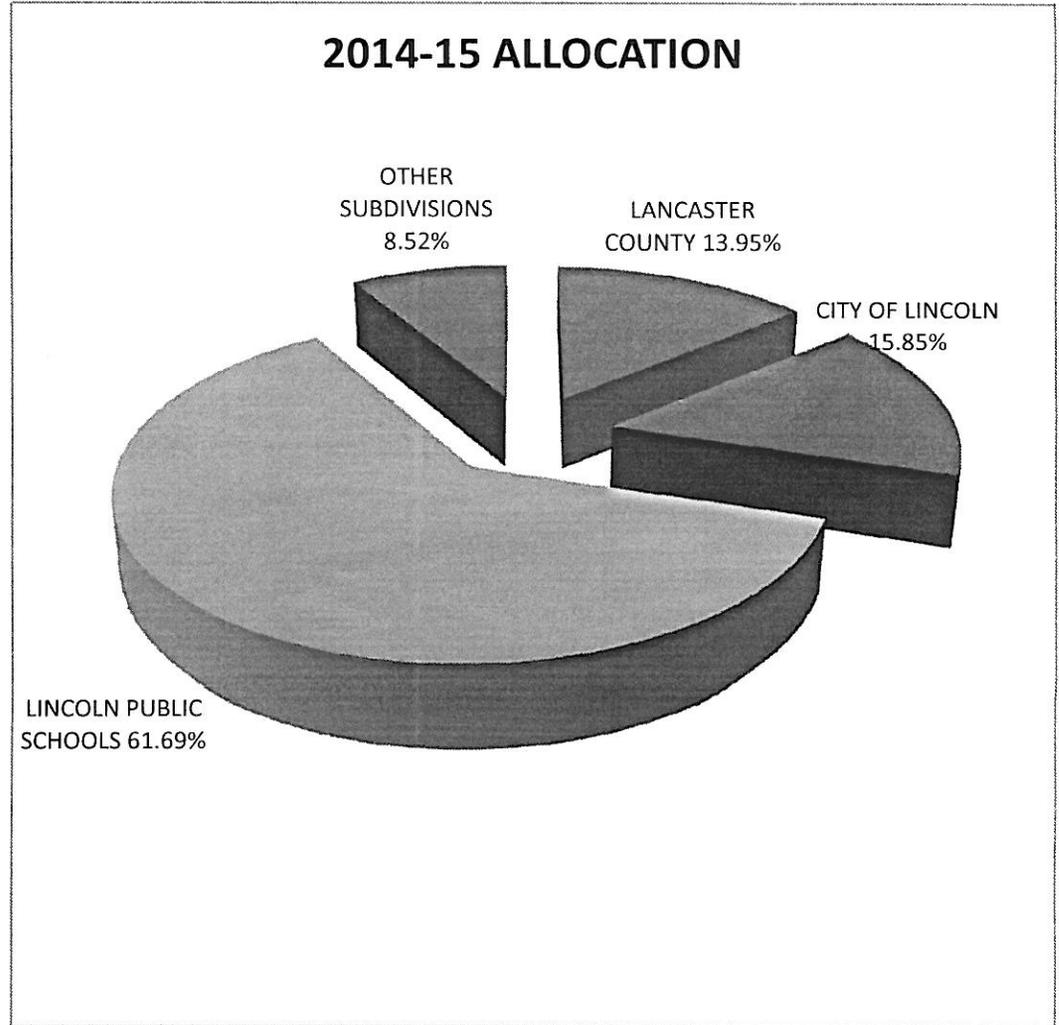


LANCASTER COUNTY
2014-2015 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.016437 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

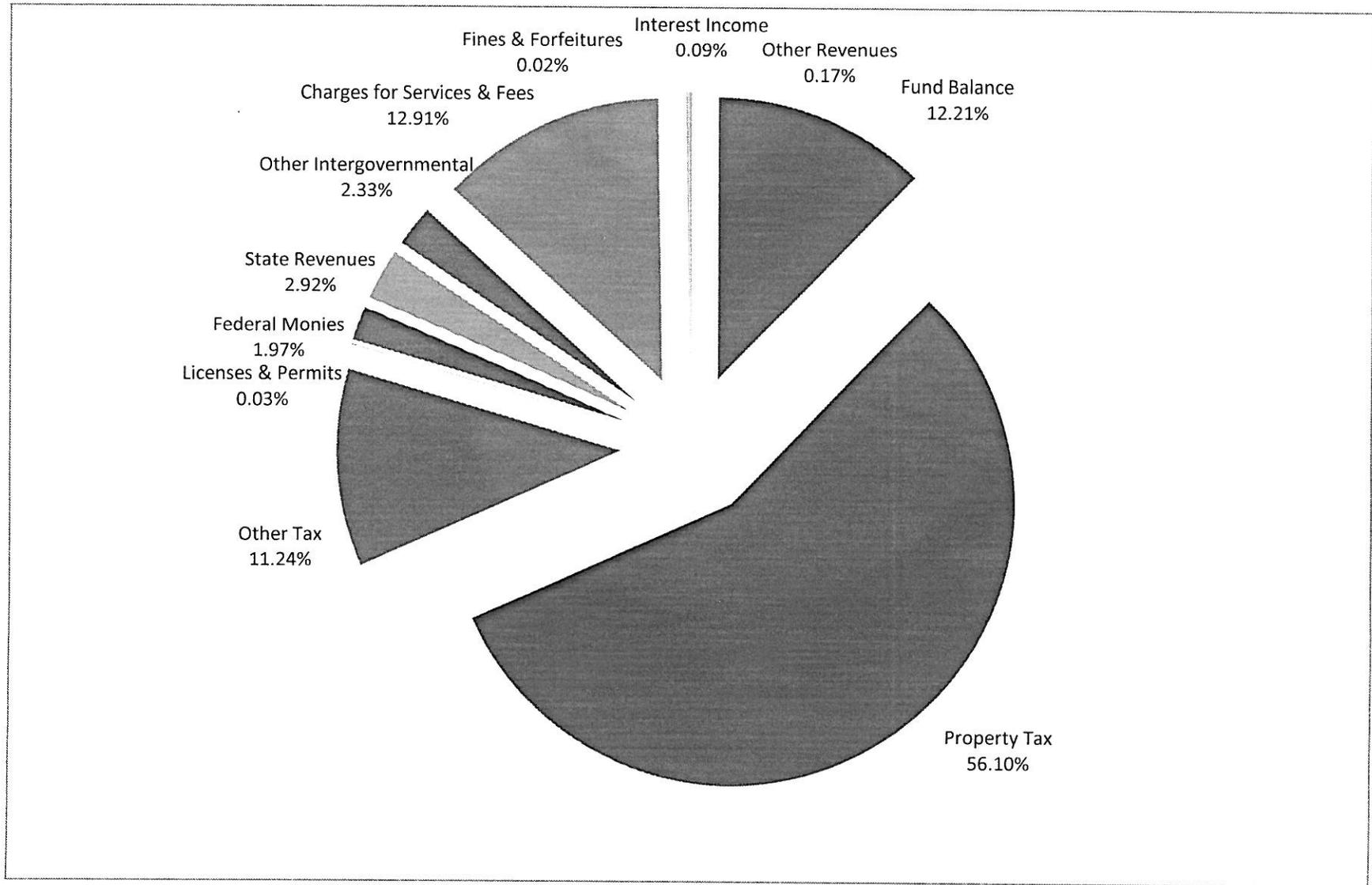
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.281300	LANCASTER COUNTY	13.95%
0.319580	CITY OF LINCOLN	15.85%
1.243845	LINCOLN PUBLIC SCHOOLS	61.69%
0.171712	OTHER SUBDIVISIONS	8.52%

OTHER SUBDIVISIONS

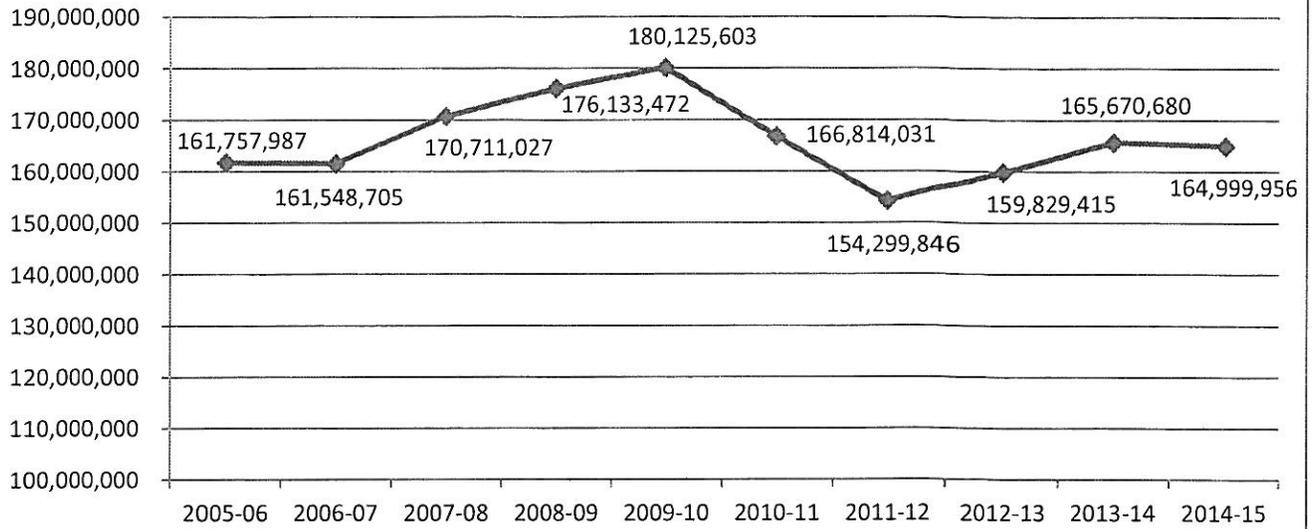
0.001516	Agricultural Society
0.003347	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.035832	Lower Platte South NRD
0.017000	Public Building Commission
0.013000	Railroad Transportation Safety District
0.059800	Southeast Community College
0.026217	Lancaster County Correctional Facility JPA



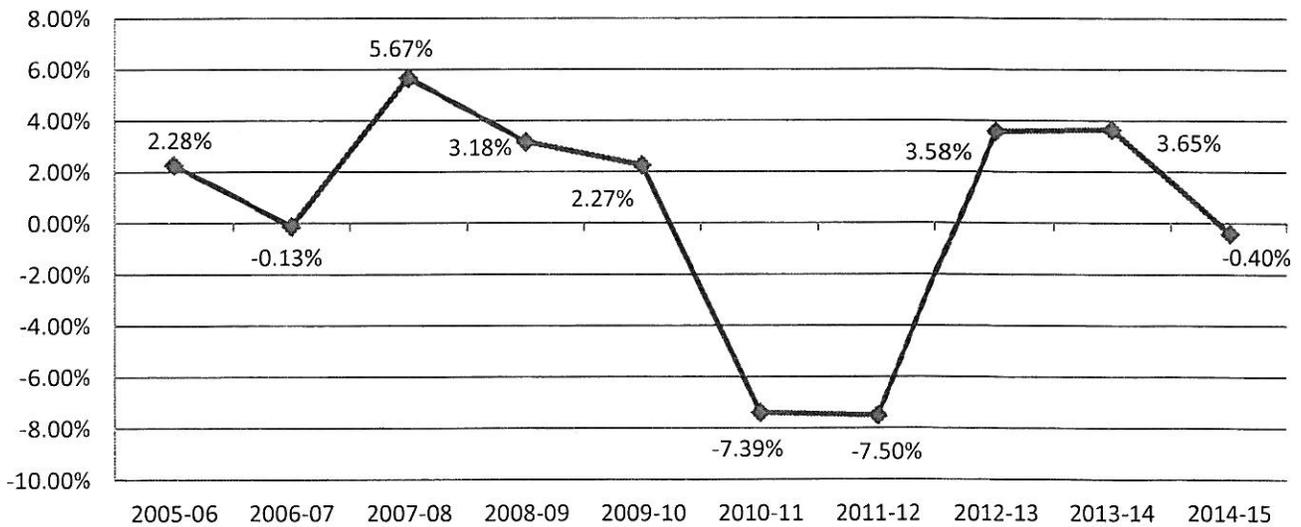
**2014-15 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



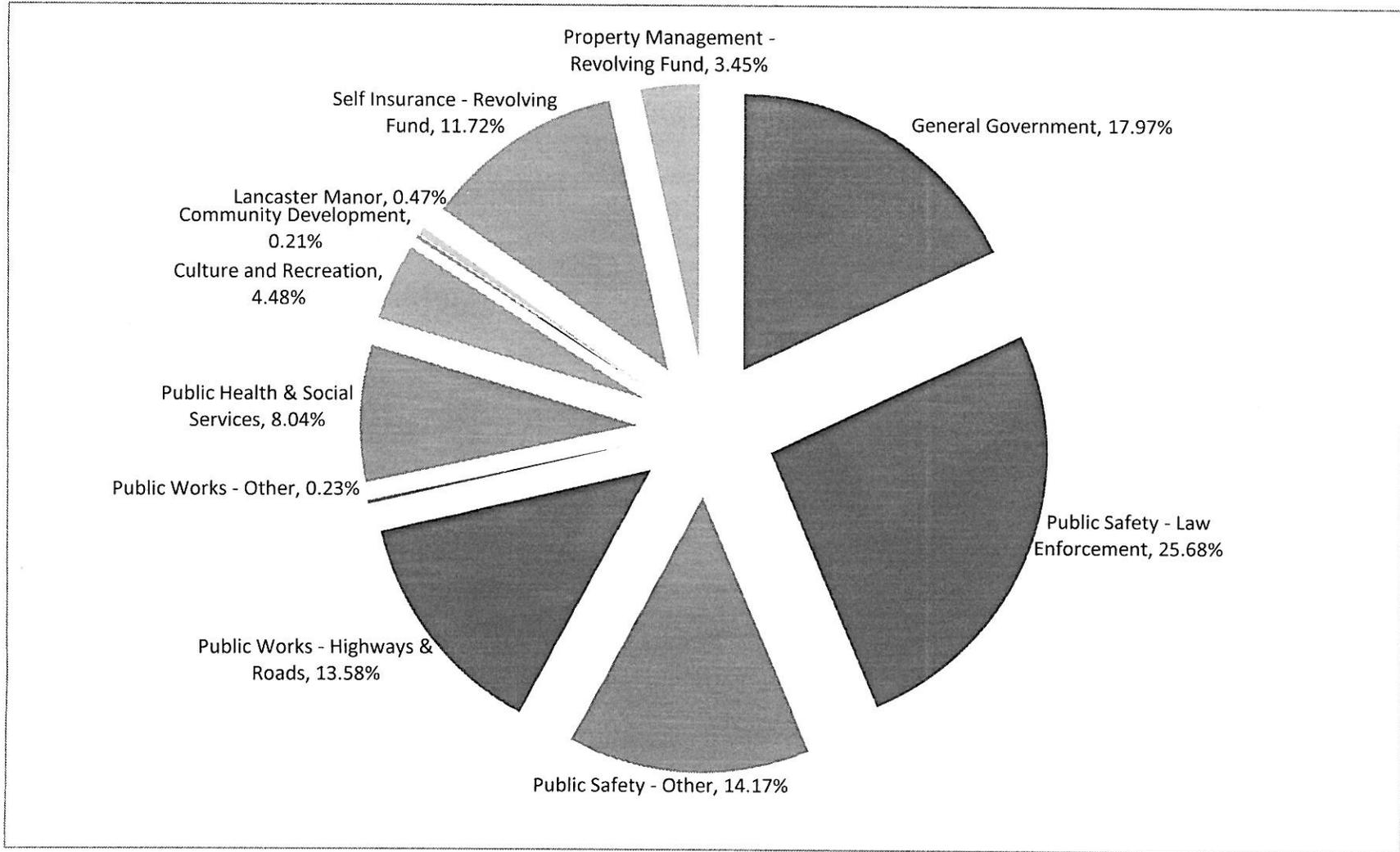
Total Budget of Expenditures-10 Year History



% Increase in Total Budget



LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2014
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
GENERAL FUND OPERATING:						
COUNTY BOARD	277,222	131,612	145,610	52.52%	138,611	6,999
COUNTY CLERK	1,001,018	508,256	492,762	49.23%	500,509	(7,747)
COUNTY TREASURER	3,412,291	1,629,777	1,782,514	52.24%	1,706,146	76,368
ASSESSOR	3,894,466	1,923,346	1,971,120	50.61%	1,947,233	23,887
ROD TECHNOLOGY	370,206	135,900	234,306	63.29%	185,103	49,203
ELECTION COMMISSIONER	1,357,877	651,596	706,281	52.01%	678,939	27,343
DATA PROCESSING	931,566	414,635	516,931	55.49%	465,783	51,148
BUDGET & FISCAL	320,458	163,807	156,651	48.88%	160,229	(3,578)
ADMINISTRATIVE SERVICES	391,497	193,434	198,063	50.59%	195,749	2,314
BOARD OF EQUALIZATION	356,250	124,227	232,023	65.13%	178,125	53,898
CLERK OF DIST COURT	1,685,257	839,530	845,727	50.18%	842,629	3,098
COUNTY COURT	874,367	465,498	408,869	46.76%	437,184	(28,314)
JUVENILE COURT	1,900,284	936,511	963,773	50.72%	950,142	13,631
DISTRICT COURT	2,690,904	1,369,492	1,321,412	49.11%	1,345,452	(24,040)
PUBLIC DEFENDER	3,822,991	1,886,504	1,936,487	50.65%	1,911,496	24,992
JURY COMMISSIONER	154,759	73,287	81,472	52.64%	77,380	4,092
COOPERATIVE EXTENSION	1,067,730	459,840	607,890	56.93%	533,865	74,025
RECORDS INFO & MGMT	597,907	293,434	304,473	50.92%	298,954	5,520
SHERIFF	10,962,544	5,403,868	5,558,676	50.71%	5,481,272	77,404
COUNTY ATTORNEY	6,891,769	3,374,229	3,517,540	51.04%	3,445,885	71,655
CORRECTIONS	20,884,716	10,433,153	10,451,563	50.04%	10,442,358	9,205
JUVENILE PROBATION	291,865	114,792	177,073	60.67%	145,933	31,140
ADULT PROBATION	344,868	145,438	199,430	57.83%	172,434	26,996
COMMUNITY CORRECTIONS	2,744,582	1,337,059	1,407,523	51.28%	1,372,291	35,232
JUVENILE DETENTION	6,019,052	2,984,320	3,034,732	50.42%	3,009,526	25,206
EMERGENCY SERVICES	534,520	212,396	322,124	60.26%	267,260	54,864
COUNTY ENGINEER	3,981,077	1,976,842	2,004,235	50.34%	1,990,539	13,697
MENTAL HEALTH BD	139,728	44,503	95,225	68.15%	69,864	25,361
GENERAL ASSISTANCE	2,307,315	1,248,246	1,059,069	45.90%	1,153,658	(94,588)
VETERANS SERVICE	804,323	402,851	401,472	49.91%	402,162	(690)
HUMAN SERVICES	429,243	260,935	168,308	39.21%	214,622	(46,314)
TOTAL G.F. OPERATING	81,442,652	40,139,318	41,303,334	50.71%	40,721,326	582,008

LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2014
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
OTHER FUNDS OPERATING:						
BRIDGE & SPECIAL RD	10,118,511	2,282,179	7,836,332	77.45%	5,059,256	2,777,077
HIGHWAY FUND	8,200,508	2,707,001	5,493,507	66.99%	4,100,254	1,393,253
LANCASTER MANOR	782,781	778,709	4,072	0.52%	391,391	(387,318)
MENTAL HEALTH	3,553,739	1,911,809	1,641,930	46.20%	1,776,870	(134,940)
NOXIOUS WEED	380,801	196,426	184,375	48.42%	190,401	(6,025)
CO/CITY PROPERTY MGMT	3,494,674	1,738,430	1,756,244	50.25%	1,747,337	8,907
COUNTY PROPERTY MGMT	1,480,295	710,024	770,271	52.03%	740,148	30,123
TOTAL OTHER FUNDS OPERATING	28,011,309	10,324,577	17,686,732	63.14%	14,005,655	3,681,077
NON-OPERATING BUDGETS:						
G.F. GENERAL GOVERNMENT	11,270,897	4,357,254	6,913,643	61.34%	5,635,449	1,278,194
G.F. JUSTICE SYSTEM	2,326,985	697,128	1,629,857	70.04%	1,163,493	466,364
G.F. HHS	4,118,918	1,329,730	2,789,188	67.72%	2,059,459	729,729
WORKERS COMPENSATION	1,337,029	616,769	720,260	53.87%	668,515	51,746
OTHER SELF INSURANCE	1,753,438	349,771	1,403,667	80.05%	876,719	526,948
EMPLOYEES' INSURANCE	16,241,642	6,253,214	9,988,428	61.50%	8,120,821	1,867,607
VISITORS IMPROVEMENT	3,473,067	1,090,365	2,382,702	68.61%	1,736,534	646,168
VISITORS PROMOTION	2,170,173	700,002	1,470,171	67.74%	1,085,087	385,085
RURAL LIBRARY	762,353	-	762,353	100.00%	381,177	381,177
VETERANS AID	12,880	1,272	11,608	90.12%	6,440	5,168
GRANTS FUND	4,646,321	1,198,691	3,447,630	74.20%	2,323,161	1,124,470
KENO FUND	2,504,259	26,152	2,478,107	98.96%	1,252,130	1,225,978
ECONOMIC DEVELOPMENT	341,302	1,277	340,025	99.63%	170,651	169,374
DEBT SERVICE	2,208,499	1,261,643	946,856	42.87%	1,104,250	(157,394)
BUILDING FUND	780,037	58,985	721,052	92.44%	390,019	331,033
JAIL SAVINGS FUND	877,699	2,108	875,591	99.76%	438,850	436,742
CITY BUILDING MAINTENANCE	720,496	167,690	552,806	76.73%	360,248	192,558
TOTAL NON-OPERATING	55,545,995	18,112,051	37,433,944	67.39%	27,772,998	9,660,947
GRAND TOTAL	164,999,956	68,575,946	96,424,010	58.44%	82,499,978	13,924,032

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 15 COMPARED TO FY 14

	YTD	YTD	DIFFERENCE	
	12/31/2014	12/31/2013	Amount	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	131,612	135,156	(3,544)	-2.62%
COUNTY CLERK	508,256	504,313	3,942	0.78%
COUNTY TREASURER	1,629,777	1,688,981	(59,204)	-3.51%
ASSESSOR	1,923,346	1,950,862	(27,516)	-1.41%
ROD TECHNOLOGY	135,900	120,370	15,530	12.90%
ELECTION COMMISSIONER	651,596	357,919	293,677	82.05%
DATA PROCESSING	414,635	350,860	63,774	18.18%
BUDGET & FISCAL	163,807	158,359	5,448	3.44%
ADMINISTRATIVE SERVICES	193,434	186,684	6,750	3.62%
G.I.S.	0	229,136	(229,136)	-100.00%
BOARD OF EQUALIZATION	124,227	188,441	(64,214)	-34.08%
CLERK OF DIST COURT	839,530	808,750	30,781	3.81%
COUNTY COURT	465,498	439,619	25,879	5.89%
JUVENILE COURT	936,511	965,074	(28,563)	-2.96%
DISTRICT COURT	1,369,492	1,227,027	142,465	11.61%
PUBLIC DEFENDER	1,886,504	1,735,487	151,017	8.70%
JURY COMMISSIONER	73,287	77,111	(3,824)	-4.96%
COOPERATIVE EXTENSION	459,840	469,188	(9,348)	-1.99%
RECORDS INFO & MGMT	293,434	291,140	2,293	0.79%
SHERIFF	5,403,868	5,387,946	15,923	0.30%
COUNTY ATTORNEY	3,374,229	3,365,179	9,050	0.27%
CORRECTIONS	10,433,153	10,197,759	235,394	2.31%
JUVENILE PROBATION	114,792	127,619	(12,827)	-10.05%
ADULT PROBATION	145,438	165,178	(19,739)	-11.95%
COMMUNITY CORRECTIONS	1,337,059	921,267	415,792	45.13%
JUVENILE DETENTION	2,984,320	2,864,498	119,822	4.18%
EMERGENCY SERVICES	212,396	215,295	(2,899)	-1.35%
COUNTY ENGINEER	1,976,842	1,742,330	234,512	13.46%
MENTAL HEALTH BD	44,503	52,033	(7,529)	-14.47%
GENERAL ASSISTANCE	1,248,246	786,144	462,102	58.78%
VETERANS SERVICE	402,851	389,050	13,802	3.55%
HUMAN SERVICES	260,935	139,701	121,235	86.78%
TOTAL G.F. OPERATING	40,139,318	38,238,473	1,900,844	4.97%
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	2,282,179	2,856,256	(574,077)	-20.10%
HIGHWAY FUND	2,707,001	3,086,654	(379,653)	-12.30%
LANCASTER MANOR	778,709	43,002	735,707	1710.88%
MENTAL HEALTH	1,911,809	4,103,619	(2,191,810)	-53.41%
NOXIOUS WEED	196,426	202,184	(5,758)	-2.85%
CO/CITY PROPERTY MGMT	1,738,430	1,706,023	32,407	1.90%
COUNTY PROPERTY MGMT	710,024	668,446	41,578	6.22%
TOTAL OTHER FUNDS OPERATING	10,324,577	12,666,184	(2,341,607)	-18.49%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	4,357,254	3,906,704	450,551	11.53%
G.F. JUSTICE SYSTEM	697,128	817,603	(120,475)	-14.74%
G.F. HHS	1,329,730	1,468,927	(139,198)	-9.48%
WORKERS COMPENSATION	616,769	453,227	163,541	36.08%
OTHER SELF INSURANCE	349,771	254,330	95,441	37.53%
EMPLOYEES' INSURANCE	6,253,214	5,947,705	305,509	5.14%
VISITORS IMPROVEMENT	1,090,365	971,307	119,058	12.26%
VISITORS PROMOTION	700,002	583,458	116,544	19.97%
RURAL LIBRARY	-	-	-	
VETERANS AID	1,272	1,648	(375)	-22.78%
GRANTS FUND	1,198,691	748,449	450,242	60.16%
KENO FUND	26,152	27,343	(1,191)	-4.35%
ECONOMIC DEVELOPMENT	1,277	27,428	(26,152)	-95.35%
DEBT SERVICE	1,261,643	776,350	485,293	62.51%
BUILDING FUND	58,985	95,558	(36,573)	-38.27%
JAIL SAVINGS FUND	2,108	80,464	(78,356)	-97.38%
CITY BUILDING MAINTENANCE	167,690	174,034	(6,344)	-3.65%
TOTAL NON-OPERATING	18,112,051	16,334,535	1,777,516	8.28%
GRAND TOTAL	68,575,946	67,239,192	1,336,754	1.99%

LANCASTER COUNTY
PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2014
PERCENT OF DAYS REMAINING - 49.43%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	49.43% OF BUDGET	(OVER) UNDER
COUNTY BOARD	277,222	131,612	145,610	52.52%	137,031	8,579
COUNTY CLERK	801,531	398,954	402,577	50.23%	396,197	6,380
COUNTY TREASURER	2,690,802	1,299,483	1,391,319	51.71%	1,330,063	61,255
ASSESSOR	3,486,709	1,747,078	1,739,631	49.89%	1,723,480	16,151
ELECTION COMMISSIONER	853,046	422,869	430,177	50.43%	421,661	8,516
BUDGET & FISCAL	310,322	158,960	151,362	48.78%	153,392	(2,030)
ADMINISTRATIVE SERVICES	349,149	173,367	175,782	50.35%	172,584	3,198
CLERK OF DIST COURT	1,515,139	761,939	753,200	49.71%	748,933	4,266
JUVENILE COURT	553,160	284,348	268,812	48.60%	273,427	(4,615)
DISTRICT COURT	1,102,940	557,060	545,880	49.49%	545,183	697
PUBLIC DEFENDER	3,429,359	1,696,064	1,733,295	50.54%	1,695,132	38,163
JURY COMMISSIONER	114,638	48,079	66,559	58.06%	56,666	9,893
COOPERATIVE EXTENSION	447,026	226,921	220,105	49.24%	220,965	(860)
RECORDS INFO & MGMT	383,261	196,054	187,207	48.85%	189,446	(2,239)
SHERIFF	9,042,459	4,559,141	4,483,318	49.58%	4,469,687	13,631
COUNTY ATTORNEY	6,041,122	2,964,682	3,076,440	50.92%	2,986,127	90,313
CORRECTIONS	13,789,920	6,886,478	6,903,442	50.06%	6,816,357	87,084
COMMUNITY CORRECTIONS	1,656,756	842,357	814,399	49.16%	818,934	(4,536)
JUVENILE DETENTION	4,015,848	2,043,545	1,972,303	49.11%	1,985,034	(12,730)
EMERGENCY SERVICES	234,468	108,152	126,316	53.87%	115,898	10,419
COUNTY ENGINEER	3,422,439	1,727,796	1,694,643	49.52%	1,691,712	2,932
MENTAL HEALTH BD	105,419	40,278	65,141	61.79%	52,109	13,032
VETERANS SERVICE	740,970	367,700	373,270	50.38%	366,261	7,008
HUMAN SERVICES	394,713	246,739	147,974	37.49%	195,107	(47,133)
TOTAL GENERAL FUND	55,758,418	27,889,657	27,868,761	49.98%	27,561,386	307,375
OTHER FUNDS						
SAFETY & TRAINING	139,118	70,657	68,461	49.21%	68,766	(305)
BRIDGE & SPECIAL RD	2,318,748	1,105,531	1,213,217	52.32%	1,146,157	67,060
HIGHWAY FUND	2,571,519	1,264,634	1,306,885	50.82%	1,271,102	35,784
MENTAL HEALTH	2,413,012	1,195,850	1,217,162	50.44%	1,192,752	24,410
NOXIOUS WEED	250,986	117,475	133,511	53.19%	124,062	9,448
BLDG & GROUNDS	3,433,943	1,677,699	1,756,244	51.14%	1,697,398	58,846
PROPERTY MANAGEMENT	537,626	263,210	274,416	51.04%	265,749	8,667
GRAND TOTAL	67,423,370	33,584,713	33,838,657	50.19%		

LANCASTER COUNTY
COMPARISON OF PAYROLL THROUGH DECEMBER
FY15 COMPARED TO FY14

GENERAL FUND	PAYROLL 12/31/14	PAYROLL 12/31/13	VARIANCE	REMAINING PERCENT
COUNTY BOARD	131,612	135,156	(3,544)	-2.62%
COUNTY CLERK	398,954	402,799	(3,844)	-0.95%
COUNTY TREASURER	1,299,483	1,283,310	16,174	1.26%
ASSESSOR	1,747,078	1,650,383	96,695	5.86%
ELECTION COMMISSIONER	422,869	269,723	153,146	56.78%
BUDGET & FISCAL	158,960	153,528	5,432	3.54%
ADMINISTRATIVE SERVICES	173,367	166,927	6,440	3.86%
G.I.S.	0	192,761	(192,761)	-100.00%
CLERK OF DIST COURT	761,939	722,775	39,165	5.42%
JUVENILE COURT	284,348	266,102	18,246	6.86%
DISTRICT COURT	557,060	529,736	27,325	5.16%
PUBLIC DEFENDER	1,696,064	1,566,762	129,302	8.25%
JURY COMMISSIONER	48,079	56,553	(8,473)	-14.98%
COOPERATIVE EXTENSION	226,921	221,872	5,049	2.28%
RECORDS INFO & MGMT	196,054	173,600	22,454	12.93%
SHERIFF	4,559,141	4,366,373	192,768	4.41%
COUNTY ATTORNEY	2,964,682	2,975,573	(10,891)	-0.37%
CORRECTIONS	6,886,478	6,153,709	732,769	11.91%
COMMUNITY CORRECTIONS	842,357	691,294	151,063	21.85%
JUVENILE DETENTION	2,043,545	1,916,482	127,063	6.63%
EMERGENCY SERVICES	108,152	122,879	(14,728)	-11.99%
COUNTY ENGINEER	1,727,796	1,484,583	243,212	16.38%
MENTAL HEALTH BD	40,278	44,517	(4,238)	-9.52%
VETERANS SERVICE	367,700	361,068	6,633	1.84%
HUMAN SERVICES	246,739	126,589	120,150	94.91%
TOTAL GENERAL FUND	27,889,657	26,035,051	1,854,605	7.12%
OTHER FUNDS				
SAFETY & TRAINING	70,657	67,906	2,750	4.05%
BRIDGE & SPECIAL RD	1,105,531	1,147,876	(42,345)	-3.69%
HIGHWAY FUND	1,264,634	1,265,181	(547)	-0.04%
MENTAL HEALTH	1,195,850	3,199,654	(2,003,803)	-62.63%
NOXIOUS WEED	117,475	113,721	3,754	3.30%
BLDG & GROUNDS	1,677,699	1,648,528	29,171	1.77%
PROPERTY MANAGEMENT	263,210	265,454	(2,244)	-0.85%
GRAND TOTAL	33,584,713	33,743,371	(158,658)	-0.47%

BY OBJECT:	PAYROLL 12/31/14	PAYROLL 12/31/13	VARIANCE	REMAINING PERCENT
OFFICIAL'S SALARY	1,105,189	1,166,898	(61,709)	-5.29%
DEPUTY'S SALARY	940,286	972,219	(31,934)	-3.28%
REGULAR SALARIES	21,698,601	22,088,496	(389,895)	-1.77%
TEMPORARY SALARIES	474,916	361,801	113,115	31.26%
OVERTIME	334,531	378,377	(43,846)	-11.59%
ELECTION BOARD	113,662	-	113,662	
FICA	1,796,428	1,820,820	(24,393)	-1.34%
RETIREMENT CONTRIBUTION	1,710,060	1,737,679	(27,619)	-1.59%
GROUP HEALTH INSURANCE	4,718,167	4,640,129	78,038	1.68%
GROUP DENTAL INSURANCE	219,754	222,382	(2,628)	-1.18%
LONG TERM DISABILITY	88,878	83,254	5,624	6.76%
POST EMPLOYMENT HEALTH	384,241	271,162	113,079	41.70%
OTHER BENEFITS	-	153	(153)	-100.00%
TOTAL	33,584,713	33,743,371	(158,658)	-0.47%

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2014 COMPARED TO FY2013

	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
<u>GENERAL FUND</u>				
COUNTY BOARD	265,548	268,476	(2,929)	-1.09%
COUNTY CLERK	797,720	740,410	57,310	7.74%
COUNTY TREASURER	2,554,114	2,560,785	(6,671)	-0.26%
ASSESSOR/DEEDS	3,317,634	3,227,804	89,830	2.78%
ELECTION COMMISSIONER	672,157	836,346	(164,189)	-19.63%
BUDGET & FISCAL	306,470	246,459	60,011	24.35%
ADMINISTRATIVE SERVICES G.I.S.	284,501	334,437	(49,936)	-14.93%
	398,881	433,990	(35,109)	-8.09%
CLERK OF DIST COURT	1,431,464	1,430,822	642	0.04%
JUVENILE COURT	537,823	536,512	1,311	0.24%
DISTRICT COURT	1,072,257	1,018,577	53,680	5.27%
PUBLIC DEFENDER	3,155,952	3,044,728	111,224	3.65%
JURY COMMISSIONER	112,860	108,551	4,309	3.97%
COOPERATIVE EXTENSION	437,400	450,892	(13,492)	-2.99%
RECORDS INFO & MGMT	351,310	391,132	(39,821)	-10.18%
COUNTY SHERIFF	8,701,594	8,367,654	333,939	3.99%
COUNTY ATTORNEY	5,984,034	5,712,524	271,510	4.75%
CORRECTIONS	12,624,374	10,289,527	2,334,847	22.69%
COMMUNITY CORRECTIONS	1,482,420	1,348,435	133,986	9.94%
JUVENILE DETENTION	3,704,946	3,831,418	(126,472)	-3.30%
EMERGENCY SERVICES	254,088	238,206	15,882	6.67%
COUNTY ENGINEER	2,914,150	2,887,991	26,159	0.91%
MENTAL HEALTH BD	89,604	87,956	1,647	1.87%
VETERANS SERVICE	711,536	701,424	10,112	1.44%
HUMAN SERVICES	264,870	216,734	48,137	22.21%
TOTAL GENERAL FUND	<u>52,427,706</u>	<u>49,311,788</u>	<u>3,115,917</u>	<u>6.32%</u>
<u>OTHER FUNDS</u>				
SAFETY & TRAINING	135,582	131,439	4,142	3.15%
BRIDGE & SPECIAL RD	2,242,259	2,238,453	3,806	0.17%
HIGHWAY FUND	2,489,790	2,566,318	(76,529)	-2.98%
MENTAL HEALTH	5,406,480	6,698,425	(1,291,944)	-19.29%
NOXIOUS WEED	237,710	227,621	10,089	4.43%
BLDG & GROUNDS	3,284,257	3,173,691	110,565	3.48%
PROPERTY MANAGEMENT	<u>530,067</u>	<u>558,082</u>	<u>(28,015)</u>	<u>-5.02%</u>
GRAND TOTAL	<u><u>66,753,850</u></u>	<u><u>64,905,818</u></u>	<u><u>1,848,032</u></u>	<u><u>2.85%</u></u>

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2014 COMPARED TO FY2013**

	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
BY OBJECT:				
OFFICIAL'S SALARY	2,283,400	2,169,928	113,471	5.23%
DEPUTY'S SALARY	1,866,778	1,893,047	(26,269)	-1.39%
REGULAR SALARIES	43,174,436	42,319,905	854,531	2.02%
TEMPORARY SALARIES	780,287	794,606	(14,319)	-1.80%
OVERTIME	747,616	491,983	255,633	51.96%
ELECTION BOARD	111,279	236,091	(124,812)	-52.87%
FICA	3,573,054	3,484,637	88,418	2.54%
RETIREMENT CONTRIBUTION	3,388,704	3,384,070	4,634	0.14%
GROUP HEALTH INSURANCE	9,285,866	8,829,943	455,923	5.16%
GROUP DENTAL INSURANCE	446,231	438,948	7,283	1.66%
LONG TERM DISABILITY	165,489	165,045	444	0.27%
POST EMPLOYMENT HEALTH	930,557	696,278	234,279	33.65%
OTHER BENEFITS	153	1,337	(1,184)	-88.55%
TOTAL	<u>66,753,850</u>	<u>64,905,818</u>	<u>1,848,032</u>	<u>2.85%</u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2014, FY2013, FY2012, and FY2011

	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	FY2011 ACTUAL PAYROLL
GENERAL FUND				
COUNTY BOARD	265,548	268,476	266,222	266,574
COUNTY CLERK	797,720	740,410	717,362	714,872
COUNTY TREASURER	2,554,114	2,560,785	2,503,931	2,389,219
ASSESSOR/DEEDS	3,317,634	3,227,804	3,217,680	3,284,768
ELECTION COMMISSIONER	672,157	836,346	635,327	790,627
BUDGET & FISCAL	306,470	246,459	188,848	187,158
ADMINISTRATIVE SERVICES	284,501	334,437	326,484	332,041
G.I.S.	398,881	433,990	407,163	360,024
CLERK OF DIST COURT	1,431,464	1,430,822	1,392,337	1,465,197
JUVENILE COURT	537,823	536,512	513,375	501,748
DISTRICT COURT	1,072,257	1,018,577	984,385	921,672
PUBLIC DEFENDER	3,155,952	3,044,728	2,953,771	2,941,494
JURY COMMISSIONER	112,860	108,551	99,104	96,695
COOPERATIVE EXTENSION	437,400	450,892	411,125	407,926
RECORDS INFO & MGMT	351,310	391,132	361,174	353,103
COUNTY SHERIFF	8,701,594	8,367,654	7,992,074	7,969,367
COUNTY ATTORNEY	5,984,034	5,712,524	5,611,571	5,777,309
CORRECTIONS	12,624,374	10,289,527	9,501,879	9,653,096
ADULT PROBATION	-	-	-	-
COMMUNITY CORRECTIONS	1,482,420	1,348,435	1,375,879	1,091,947
JUVENILE DETENTION	3,704,946	3,831,418	3,536,033	3,519,272
EMERGENCY SERVICES	254,088	238,206	227,104	174,526
COUNTY ENGINEER	2,914,150	2,887,991	2,764,764	2,730,299
MENTAL HEALTH BD	89,604	87,956	85,721	102,670
VETERANS SERVICE	711,536	701,424	666,219	680,945
HUMAN SERVICES	264,870	216,734	237,229	236,239
TOTAL GENERAL FUND	<u>52,427,706</u>	<u>49,311,788</u>	<u>46,976,761</u>	<u>46,948,790</u>
OTHER FUNDS				
SAFETY & TRAINING	135,582	131,439	128,080	125,995
BRIDGE & SPECIAL RD	2,242,259	2,238,453	2,159,602	2,220,378
HIGHWAY FUND	2,489,790	2,566,318	2,502,931	2,428,055
LANCASTER MANOR	-	-	-	8,218
MENTAL HEALTH	5,406,480	6,698,425	6,877,730	7,498,628
NOXIOUS WEED	237,710	227,621	236,532	262,667
BLDG & GROUNDS	3,284,257	3,173,691	3,018,774	2,983,551
PROPERTY MANAGEMENT	<u>530,067</u>	<u>558,082</u>	<u>544,332</u>	<u>546,675</u>
GRAND TOTAL	<u><u>66,753,850</u></u>	<u><u>64,905,818</u></u>	<u><u>62,444,742</u></u>	<u><u>63,022,957</u></u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2014, FY2013, FY2012, and FY2011

	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	FY2011 ACTUAL PAYROLL
BY OBJECT:				
OFFICIAL'S SALARY	2,283,400	2,169,928	2,165,577	2,154,162
DEPUTY'S SALARY	1,866,778	1,893,047	1,915,563	1,926,479
REGULAR SALARIES	43,174,436	42,319,905	40,780,253	40,958,257
TEMPORARY SALARIES	780,287	794,606	920,459	841,110
OVERTIME	747,616	491,983	463,042	849,712
ELECTION BOARD	111,279	236,091	115,490	253,358
FICA	3,573,054	3,484,637	3,375,316	3,418,138
RETIREMENT CONTRIBUTION	3,388,704	3,384,070	3,349,450	3,434,728
GROUP HEALTH INSURANCE	9,285,866	8,829,943	8,179,558	7,984,670
GROUP DENTAL INSURANCE	446,231	438,948	434,435	435,033
LONG TERM DISABILITY	165,489	165,045	163,313	166,440
POST EMPLOYMENT HEALTH	930,557	696,278	579,498	597,873
OTHER BENEFITS	153	1,337	2,790	2,998
TOTAL	<u>66,753,850</u>	<u>64,905,818</u>	<u>62,444,742</u>	<u>63,022,957</u>
DIFFERENCE	<u>1,848,032</u>	<u>2,461,076</u>	<u>(578,214)</u>	<u>(7,171,346)</u>

LANCASTER COUNTY
OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2014
PERCENT OF YEAR REMAINING - 49.43%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 13
COUNTY CLERK	500	27	473	94.70%	115
COUNTY TREASURER	100	15	85	85.17%	(1,785)
ASSESSOR/ROD	20,000	8,636	11,364	56.82%	-
ELECTION COMMISSIONER	15,000	3,059	11,941	79.61%	4,692
CLERK OF DIST COURT	200	242	(42)	-21.21%	-
PUBLIC DEFENDER	2,500	483	2,017	80.68%	1,464
SHERIFF	265,000	114,417	150,583	56.82%	207,046
COUNTY ATTORNEY	-	90	(90)		115
CORRECTIONS	485,500	127,546	357,954	73.73%	326,824
JUVENILE DETENTION	12,241	4,942	7,299	59.63%	10,103
TOTAL GENERAL FUND	802,041	264,924	537,117	66.97%	552,328
 OTHER FUNDS					
BRIDGE & SPECIAL RD	30,000	18,924	11,076	36.92%	34,372
HIGHWAY FUND	30,000	4,407	25,593	85.31%	13,253
MENTAL HEALTH	56,000	20,322	35,678	63.71%	94,720
BLDG & GROUNDS	-	13,017	(13,017)		27,051
PROPERTY MANAGEMENT	11,500	12,937	(1,437)	-12.50%	25,893
 GRAND TOTAL	 929,541	 334,531	 595,010	 64.01%	 747,616

LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2014
PERCENT OF FISCAL YEAR REMAINING - 50%

	FY 15			
	ADOPTED BUDGET	YTD ACTUAL	BALANCE REMAINING	PERCENT REMAINING
REAL & PERSONAL TAX	60,726,877	27,882,814	32,844,063	54.08%
M.V. TAX	7,000,000	3,873,488	3,126,512	44.66%
INHERITANCE TAX	5,000,000	2,511,052	2,488,948	49.78%
LODGING TAX	2,800,000	1,779,571	1,020,429	36.44%
STATE	13,525,603	7,168,584	6,357,019	47.00%
FEDERAL	4,439,456	1,605,687	2,833,769	63.83%
DRUG TAX	-	-	-	
I.G. TRANSFER	-	1,300	(1,300)	
IN LIEU & JT BUDGET	2,682,522	363	2,682,159	99.99%
FEES & COMMISSIONS	10,133,900	4,810,785	5,323,115	52.53%
CHARGES FOR SERVICES:				
GENERAL FUND	3,699,202	1,324,503	2,374,699	64.19%
WORKERS COMP	622,765	622,972	(207)	-0.03%
SELF INSURANCE LOSS	376,891	378,632	(1,741)	-0.46%
GROUP INSURANCE	11,735,000	5,732,082	6,002,918	51.15%
BRIDGE & ROAD	685,000	280,604	404,396	59.04%
HIGHWAY	30,000	12,418	17,582	58.61%
MENTAL HEALTH	414,652	288,661	125,991	30.38%
MEDICAID/MEDICARE/MRO	608,900	434,566	174,334	28.63%
WEED	58,000	28,680	29,320	50.55%
CO/CITY PROP MGMT	3,013,873	1,744,589	1,269,284	42.11%
PROPERTY MANAGEMENT	1,422,147	703,739	718,408	50.52%
CITY PROPERTY MGMT	303,500	151,750	151,750	50.00%
LICENSE AND PERMITS	35,500	16,500	19,000	53.52%
OTHER MISC	262,365	210,312	52,053	19.84%
FOREITURES	64,185	883,775	(819,590)	-1276.92%
KENO PROCEEDS	900,000	492,567	407,433	45.27%
INTEREST	141,550	84,711	56,839	40.15%
TRANSFERS	9,868,778	4,562,589	5,306,189	53.77%
TOTAL	140,550,666	67,587,293	72,963,373	51.91%
LESS TRANSFERS	9,868,778	4,562,589	5,306,189	53.77%
NET OF TRANSFERS	130,681,888	63,024,704	67,657,184	51.77%

LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY15 COMPARED TO FY14

	YTD	YTD	DIFFERENCE	
	12/31/2014	12/31/2013	AMOUNT	PERCENT
REAL & PERSONAL TAX	27,882,814	25,944,360	1,938,454	7.47%
M.V. TAX	3,873,488	3,629,170	244,317	6.73%
INHERITANCE TAX	2,511,052	2,083,839	427,213	20.50%
LODGING TAX	1,779,571	1,515,570	264,001	17.42%
DRUG TAX	-	164	(164)	
STATE	7,168,584	6,198,776	969,808	15.65%
FEDERAL	1,605,687	1,510,429	95,258	6.31%
I.G. TRANSFER	1,300	1,500	(200)	-13.33%
IN LIEU & JT BUDGET	363	557,421	(557,058)	-99.93%
FEES & COMMISSIONS	4,810,785	4,226,628	584,157	13.82%
CHARGES FOR SERVICES:				
GENERAL FUND	1,324,503	2,449,832	(1,125,329)	-45.93%
WORKERS COMP	622,972	618,533	4,439	0.72%
SELF INSURANCE LOSS	378,632	411,576	(32,944)	-8.00%
GROUP INSURANCE	5,732,082	4,766,818	965,264	20.25%
BRIDGE & ROAD	280,604	601,570	(320,967)	-53.35%
HIGHWAY	12,418	16,459	(4,041)	-24.55%
LANCASTER MANOR	-	2,410	(2,410)	-100.00%
MENTAL HEALTH	288,661	205,828	82,833	40.24%
MEDICAID/MEDICARE/MRO	434,566	683,765	(249,199)	-36.45%
WEED	28,680	39,553	(10,873)	-27.49%
CO/CITY PROP MGMT	1,744,589	1,892,333	(147,743)	-7.81%
PROPERTY MANAGEMENT	703,739	693,973	9,766	1.41%
CITY PROPERTY MGMT	151,750	303,529	(151,779)	-50.00%
LICENSE AND PERMITS	16,500	17,725	(1,225)	-6.91%
OTHER MISC	210,312	137,690	72,622	52.74%
FOREITURES	883,775	-	883,775	
KENO PROCEEDS	492,567	459,531	33,036	7.19%
INTEREST	84,711	66,297	18,414	27.77%
TRANSFERS	4,562,589	3,388,050	1,174,539	34.67%
TOTAL	67,587,293	62,423,328	5,163,965	8.27%
LESS TRANSFERS	4,562,589	3,388,050	1,174,539	34.67%
NET OF TRANSFERS	63,024,704	59,035,278	3,989,426	6.76%

**CHANGE IN CONSUMER PRICE INDEX (CPI-U)
1989 TO 2014**

<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%
2012	229.6	2.09%
2013	232.9	1.44%
2014	236.7	1.63%

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>
2004-05	12,224,190		
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%
2011-12	18,932,686	4,318,594	29.55%
2012-13	17,938,456	(994,230)	-5.25%
2013-14	19,069,989	1,131,533	6.31%
2014-15	20,058,987	988,998	5.19%

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

<u>FUNDS</u>	<u>6-30-15</u>	<u>6-30-14</u>	<u>6-30-13</u>	<u>6-30-12</u>	<u>6-30-11</u>
OPERATING:					
GENERAL		10,822,896	12,928,855	11,965,354	11,414,119
BRIDGE & ROAD		3,112,937	2,012,045	3,000,018	1,985,128
HIGHWAY		910,436	638,313	1,482,266	1,234,309
LANCASTER MANOR					2,349,280
MENTAL HEALTH		114,985	543,006	770,843	329,697
WEED CONTROL		90,858	95,586	82,996	73,982
CO/CITY PROPERTY MGMT		480,801	85,864	65,583	88,998
PROPERTY MANAGEMENT		108,148	149,632	103,709	75,916
TOTAL OPERATING		15,641,061	16,453,301	17,470,769	17,551,429
NONOPERATING:					
WORKERS COMP INS		463,264	128,569	497,030	1,252,897
OTHER SELF INS		841,766	517,472	177,202	6,164
GROUP SELF INSURANCE		4,506,642	4,762,565	4,017,137	4,206,611
VISITORS IMPROVEMENT		2,073,067	2,319,801	3,575,000	3,052,546
VISITORS PROMOTION		770,173	592,433	663,601	581,879
RURAL LIBRARY		21,991	13,804	9,977	23,625
VETERANS AID		11,141	9,875	10,973	12,282
FEDERAL GRANTS		800,238	589,906	812,283	259,943
KENO		1,604,259	1,739,805	860,132	1,766,369
ECON DEVELOPMENT		324,302	342,412	353,049	463,995
DEBT SERVICE		1,725,734	2,022,657	2,352,609	2,529,181
BUILDING FUND		506,437	438,956	318,165	239,053
JAIL SAVINGS FUND		875,699	979,330	1,891,087	1,997,637
LANCASTER MANOR		777,781	2,067,323	2,156,343	
CITY BLDG MAINTENANCE		<u>416,996</u>	<u>422,319</u>	<u>407,146</u>	<u>392,017</u>
TOTAL NONOPERATING		<u>15,719,490</u>	<u>16,947,227</u>	<u>18,101,734</u>	<u>16,784,199</u>
TOTAL		<u>31,360,551</u>	<u>33,400,528</u>	<u>35,572,503</u>	<u>34,335,628</u>

**Moved Lancaster Manor to Non Operating after the sale.

EXPENDITURES:					
OPERATING		119,317,383	117,640,932	110,429,282	117,867,312
OTHER		22,535,774	20,578,311	20,543,257	19,127,996
TOTAL		141,853,157	138,219,243	130,972,539	136,995,308

OPERATING FUND:					
OPERATING BALANCE/OPERATING EXPEND		13.11%	13.99%	15.82%	14.89%
TOTAL					
TOTAL BALANCE/TOTAL EXPEND		22.11%	24.16%	27.16%	25.06%

BUDGETED CASH RESERVE BY FUND:

GEN FUND	6,190,000	6,190,000	6,190,000	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	-	-	-	-	-
MENTAL HEALTH	-	-	100,000	100,000	100,000
WEED CONTROL	58,000	58,000	58,000	70,000	65,000
PROPERTY MANAGEMENT	50,000	50,000	50,000	50,000	-
TOTAL	<u>6,911,261</u>	<u>6,911,261</u>	<u>7,011,261</u>	<u>5,023,261</u>	<u>4,968,261</u>
OPERATING RESERVE	6,798,000	6,798,000	6,898,000	4,910,000	4,855,000
***'OTHER	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>
TOTAL	<u>6,911,261</u>	<u>6,911,261</u>	<u>7,011,261</u>	<u>5,023,261</u>	<u>4,968,261</u>

OPERATING FUND CASH RESERVE:

VARIANCE FROM BUDGET		8,843,061	9,555,301	12,560,769	12,696,429
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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>FY15 Funding</u>	<u>FY14 Funding</u>	<u>FY13 Funding</u>	<u>FY12 Funding</u>	<u>FY11 Funding</u>	<u>FY10 Funding</u>	<u>FY09 Funding</u>	<u>FY08 Funding</u>	<u>FY07 Funding</u>
Commission on the Status of Women	-	-	-	-	-	-	-	-	85,461
Community Mental Health Center -									
Total County Property Tax Dollars (Transfer)	1,169,664	990,769	1,642,961	2,275,444	2,774,510	2,852,010	2,345,903	2,531,154	2,787,149
(1) Region V			(588,941)	(579,823)	(585,730)	(632,567)	(620,164)	(596,083)	(596,083)
(2) Crisis Center (EPC)	<u>(1,169,664)</u>	<u>(517,868)</u>	<u>(426,058)</u>	<u>(211,196)</u>	<u>(498,732)</u>	<u>(571,968)</u>	<u>(461,658)</u>	<u>(208,213)</u>	<u>(291,925)</u>
	-	472,901	627,962	1,484,425	1,690,048	1,647,475	1,264,081	1,726,858	1,899,141
Human Services	185,524	145,212	126,959	138,091	136,190	127,348	119,265	115,044	145,258
JBC Contracts (3)	770,180	770,180	770,180	794,000	1,392,500	1,617,424	1,617,424	1,589,455	1,599,062
County Health Department	2,263,345	2,183,416	2,075,453	2,074,389	2,125,995	2,015,233	2,006,994	2,157,838	2,258,524
Employee Assistance Program	19,800	19,800	19,800	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	1,096,743	1,313,904	1,198,882	1,143,916	1,000,082	1,143,871	1,195,402	803,320	678,626
Graduated Sanctions - Juvenile Justice (4)	918,667	918,667	918,667	927,076	527,076	497,076	506,471	504,906	523,056

- (1) Region V match starting in FY14 is paid out of the general fund.
FY15 transfer increased due to \$400,000 removed from Crisis Center.
- (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, 3% reduction in FY13
- (4) Moved \$400,000 from JBC to Juvenile Justice in FY12
- ***** 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
LEVY PROJECTIONS

	(Current Year) <u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Valuation	21,327,212,968	22,393,573,616	22,841,445,089
		5%	2%
Property Tax	59,993,487	62,993,123	64,252,985
		2,999,636	1,259,862
Calculated Levy	0.2813	0.2813	0.2813
Levy Breakdown:			
Prior Year Levy	0.2683		
RTSD portion	<u>0.0130</u>		
	0.2813		
Tax Dollar Breakdown:			
General Fund	59,265,600		
Debt Service Fund	523,887		
Building Fund	<u>204,000</u>		
	59,993,487		
Tax Dollar Breakdown:			
26.83 cent levy	57,220,949	60,081,958	61,283,597
RTSD portion (1.3 cents)	<u>2,772,538</u>	<u>2,911,165</u>	<u>2,969,388</u>
	59,993,487	62,993,123	64,252,985
Increase Breakdown:			
26.83 cent levy		2,861,009	1,201,639
RTSD portion (1.3 cents)		<u>138,627</u>	<u>58,223</u>
		2,999,636	1,259,862

	<u>2015-16</u>	<u>2016-17</u>	
Payroll (Estimated at 3% - includes FICA and Retirement)	1,695,000	1,745,850	(\$56.5 million - FY15)
Health Insurance (12%)	1,164,000	1,303,680	(\$9.7 million - FY15)
Operating Costs - General Fund	1,500,000	1,500,000	
Workers Comp			Revenues are not covering costs - \$250,000 transfer
Self Insurance			Manor Fund is closed - discuss bu balances
Health Insurance			Board's thoughts??
Bridge and Road Fund			Board's thoughts??
Keno - transferred \$1.25 million			Tax Relief??
Debt Service Fund			Same levy for next 2 years (523,887)
Building Fund			Same levy for next couple years (204,000)
Crisis Center			transfer from general fund - \$1,169,664 Region V match

GENERAL FUND

LANCASTER COUNTY
MID-YEAR REVIEW OF COUNTY GENERAL FUND
FY15 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
- 3-6 INHERITANCE TAX COLLECTIONS
- 3-8 REGISTER OF DEEDS FEES
- 3-10 INTEREST INCOME COMPARISON
- 3-11 BOARDING CONTRACTS
- 3-12 INDIGENT DEFENSE COSTS
- 3-14 GENERAL ASSISTANCE
- 3-15 COMPARISON OF GENERAL FUND

General Fund
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	71,280,600	33,574,632	37,705,968	52.90%
Licenses and Permits	35,500	15,215	20,285	57.14%
Federal Grants	2,106,627	874,535	1,232,092	58.49%
State Revenues	3,119,551	1,555,140	1,564,411	50.15%
Other Intergovernmental	2,464,551	359	2,464,192	99.99%
Charges for Services	13,808,102	6,141,738	7,666,364	55.52%
Fines & Forfeitures	25,000	13,900	11,100	44.40%
Interest Income	100,050	64,357	35,693	35.68%
Other Revenues	66,650	98,207	(31,557)	-47.35%
Total Revenues	93,006,631	42,338,082	50,668,549	54.48%
Expenditures				
General Fund				
Salaries & Wages	40,847,567	20,529,103	20,318,464	49.74%
Employee Benefits	14,910,851	7,360,554	7,550,297	50.64%
Other Compensation Costs	498,492	472,950	25,542	5.12%
Office Supplies	321,487	119,650	201,837	62.78%
Operating Supplies	732,832	355,920	376,912	51.43%
Medical Supplies	66,225	22,003	44,222	66.78%
Energy Supplies	294,765	135,537	159,228	54.02%
Highway & Bridge Supplies	15,000	4,386	10,614	70.76%
Repair & Maintenance Supplies	9,050	2,124	6,926	76.53%
Food Supplies	31,625	4,226	27,399	86.64%
Other Contracted Services	9,138,769	4,377,107	4,761,662	52.10%
City/County Shared	4,099,940	1,039,818	3,060,122	74.64%
Not-For-Profit Contracts	2,136,953	774,971	1,361,982	63.73%
Trans, Travel & Subsistence	135,635	54,311	81,324	59.96%
Communications	178,040	86,910	91,130	51.19%
Postage, Courier & Freight	483,908	181,003	302,905	62.60%
Printing & Advertising	333,590	133,825	199,765	59.88%
Contracted Health Services	3,974,408	1,974,813	1,999,595	50.31%
Other Client Services	676,575	267,440	409,135	60.47%
Misc. Fees & Services	4,371,338	827,939	3,543,399	81.06%
Insurance & Surety Bonds	594,285	561,378	32,907	5.54%
Utilities	2,296,275	1,178,966	1,117,309	48.66%
Repair & Maintenance Costs	442,790	200,301	242,489	54.76%
Rentals	4,054,003	2,034,453	2,019,550	49.82%
Land	150,000	2,691	147,309	98.21%
Buildings	5,017	2,331	2,686	53.55%
Equipment	761,460	120,966	640,494	84.11%
Capitalized Contracts	32,500	-	32,500	100.00%
Total General Fund Expenditures	91,593,380	42,825,676	48,767,704	53.24%
Excess (Deficiency) of Revenues over Expenditures	1,413,251	(487,594)		
Other Financing Sources (Uses)				
Operating Transfers In	1,519,925	85,678		
Operating Transfers Out	(7,566,072)	(3,697,754)		
Total Other Financing Sources (Uses)	(6,046,147)	(3,612,076)		
Net Change in Fund Balance	(4,632,896)	(4,099,670)		
Fund Balance - July 1, 2014	10,822,896	10,822,896		
Encumbrance Credit				
Fund Balance - December 31, 2014	6,190,000	6,723,226		

LANCASTER COUNTY
COMPARISON OF BUDGETED REVENUES (BU 9999)
FY15 COMPARED TO FY14

GENERAL FUND	BUDGET	BUDGET	DIFFERENCE	
	FY2015	FY2014	AMOUNT	PERCENT
REAL & PERSONAL TAX	59,265,600	57,331,328	1,934,272	3.37%
M.V. TAX	7,000,000	6,500,000	500,000	7.69%
INHERITANCE TAX	5,000,000	5,000,000	-	0.00%
BEER & LIQUOR LICENSE	1,500	1,500	-	0.00%
US ENTITLEMENT LANDS	15,000	15,000	-	0.00%
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	-	-	-	
INSURANCE TAX ALLOCATION	550,000	550,000	-	0.00%
CARLINE TAX	20,000	20,000	-	0.00%
AIRLINE TAX	140,000	140,000	-	0.00%
MOTOR VEHICLE PRO RATE	132,000	132,000	-	0.00%
STATE AID	-	-	-	
IN LIEU OF TAXES	1,719,585	1,549,300	170,285	10.99%
CHECK COLLECTION FEE	-	10,000	(10,000)	-100.00%
SUBDIVISION FEES	20,000	10,000	10,000	100.00%
CABLE TELEVISION	100,000	100,000	-	0.00%
OTHER REIMB & REFUNDS	50,000	50,000	-	0.00%
OVERLOAD FINES	25,000	25,000	-	0.00%
OTHER MISC REVENUE	50,000	50,000	-	0.00%
FEDERAL GRANT TRANSFERS	35,635	37,058	(1,423)	-3.84%
KENO FUND TRANSFERS	1,250,000	1,000,000	250,000	25.00%
TOTAL	75,374,320	72,521,186	2,853,134	3.93%

LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES (BU 9999)
FY15 COMPARED TO FY14

GENERAL FUND	YTD	YTD	DIFFERENCE	
	12/31/2014	12/31/2013	AMOUNT	PERCENT
REAL & PERSONAL TAX	27,187,193	24,648,766	2,538,426	10.30%
M.V. TAX	3,873,488	3,629,170	244,317	6.73%
INHERITANCE TAX	2,511,052	2,083,839	427,213	20.50%
BEER & LIQUOR LICENSE	400	800	(400)	-50.00%
US ENTITLEMENT LANDS	-	-	-	
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	215,767	211,006	4,761	2.26%
INSURANCE TAX ALLOCATION	-	-	-	
CARLINE TAX	5,703	6,592	(890)	-13.50%
AIRLINE TAX	56,776	54,529	2,247	4.12%
MOTOR VEHICLE PRO RATE	39,257	50,529	(11,272)	-22.31%
STATE AID	-	-	-	
IN LIEU OF TAXES	359	393	(35)	-8.79%
STATE COURT ADMINISTRATOR	25,000	-	25,000	
VENDING COMMISSIONS	833	1,466	(633)	-43.21%
CHECK COLLECTION FEE	-	4,250	(4,250)	-100.00%
SUBDIVISION FEES	15,183	12,560	2,623	20.88%
CABLE TELEVISION	-	-	-	
OTHER REIMB & REFUNDS	-	11,707	(11,707)	-100.00%
OVERLOAD FINES	13,900	8,806	5,094	57.84%
RENTAL INCOME - LAND	-	3,995	(3,995)	-100.00%
SALE OF EQUIPMENT	82,276	42,493	39,783	93.62%
SALE OF LAND	-	-	-	
RETIRMENT FORFEITURES	-	-	-	
OTHER MISC REVENUE	7,196	9,609	(2,413)	-25.11%
FEDERAL GRANT TRANSFERS	695	13,951	(13,256)	-95.02%
OTHER FUND TRANSFERS	-	-	-	
TOTAL	34,035,076	30,794,463	3,240,613	10.52%

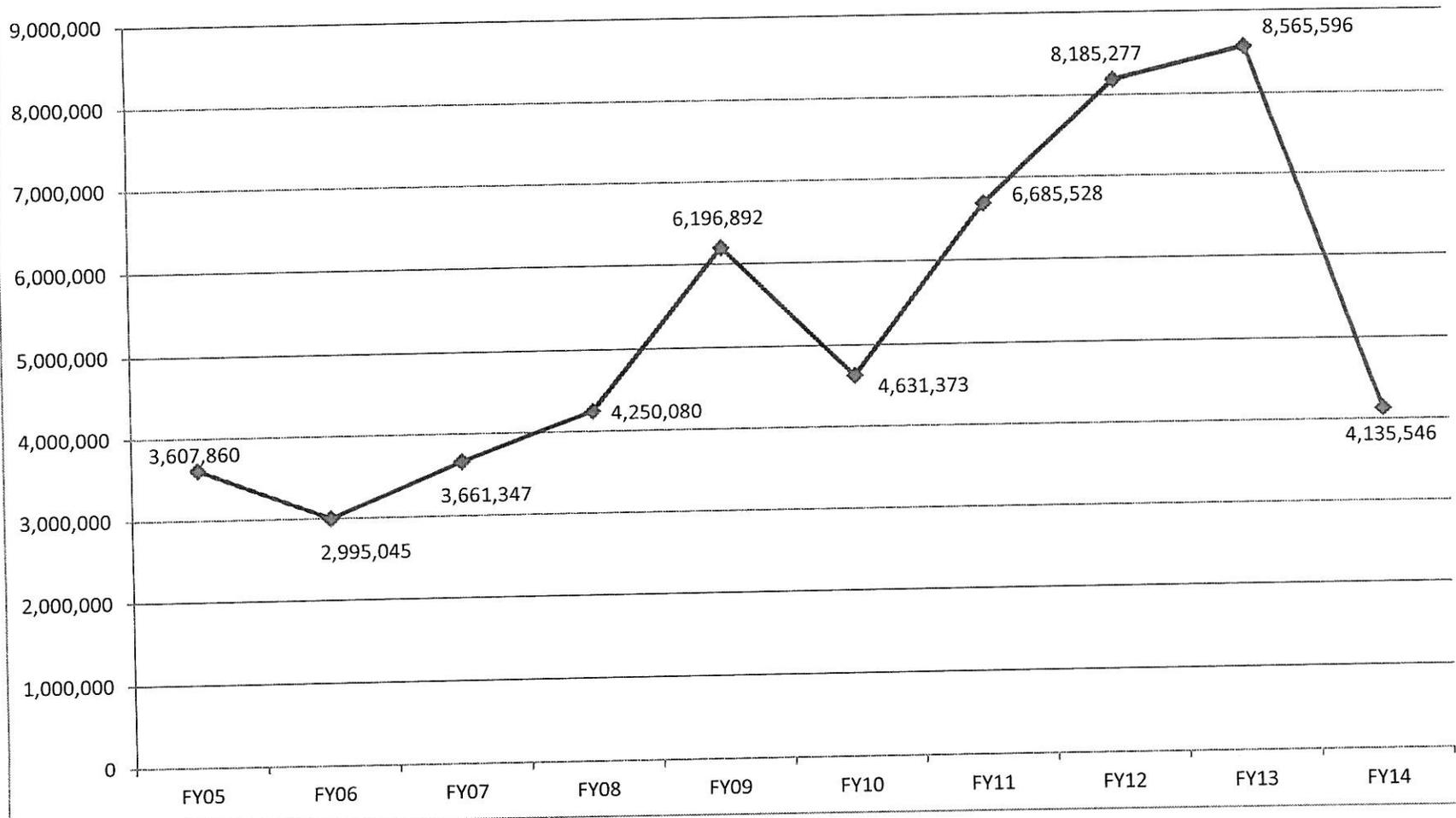
LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Budget 6/30/2015	Actual 6/30/2014	Actual 6/30/2013	Actual 6/30/2012	Actual 6/30/2011
COUNTY BOARD	-	-	-	746	-
COUNTY CLERK	63,000	62,842	64,065	61,510	63,611
COUNTY TREASURER	5,381,000	5,340,312	5,257,285	5,283,187	5,255,680
ASSESSOR	2,100,000	1,949,825	2,304,527	1,792,693	1,595,586
ROD TECHNOLOGY	220,000	236,318	112,448	-	-
ELECTION COMMISSIONER	390,000	295,296	398,243	20,188	395,545
DATA PROCESSING	10,656	13,601	10,656	10,656	10,656
BUDGET & FISCAL	15,000	11,674	-	-	-
G.F. GENERAL GOVERNMENT	-	3,819	1,122	3,182	1,492
ADMINISTRATIVE SERVICES	-	-	-	-	15,058
G.I.S.	-	-	25	90	5
CLERK OF DIST COURT	400,000	566,240	485,578	408,319	414,645
COUNTY COURT	41,150	43,194	42,359	44,912	49,369
JUVENILE COURT	-	2,337	384	-	-
DISTRICT COURT	223,100	209,915	231,478	172,024	181,293
PUBLIC DEFENDER	401,774	358,675	336,758	205,688	195,898
G.F. JUSTICE SYSTEM	-	17,901	36,999	35,800	36,500
COOPERATIVE EXTENSION	159,699	151,956	144,175	166,672	181,332
RECORDS INFO & MGMT	88,960	86,389	89,448	86,082	85,450
SHERIFF	1,583,911	1,523,418	1,507,206	1,476,100	1,559,813
COUNTY ATTORNEY	1,351,200	1,612,407	1,953,780	1,308,995	1,822,301
CORRECTIONS	565,500	600,869	456,961	465,215	1,131,074
JUVENILE PROBATION	50,000	50,000	-	390	-
ADULT PROBATION	-	-	-	124	288
COMMUNITY CORRECTIONS	1,647,839	1,035,828	730,697	713,758	554,090
JUVENILE DETENTION	3,493,468	3,344,098	3,779,063	3,828,134	3,753,976
EMERGENCY SERVICES	346,260	536,784	67,030	236,587	197,714
COUNTY ENGINEER	-	-	3,945	-	-
GENERAL ASSISTANCE	376,000	309,165	657,379	604,829	455,489
HUMAN SERVICES	243,719	162,713	126,959	138,461	137,097
SUBTOTAL	19,152,236	18,525,576	18,798,570	17,064,341	18,093,962
GENERAL RECEIPTS	75,374,320	72,235,090	70,686,805	67,038,600	64,257,226
TOTAL	94,526,556	90,760,666	89,485,375	84,102,942	82,351,188

LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Budget 6/30/2015	Actual 6/30/2014	Actual 6/30/2013	Actual 6/30/2012	Actual 6/30/2011
Property Tax	59,265,600	53,687,118	48,927,005	44,634,720	43,974,981
Motor Vehicle Tax	7,000,000	7,161,616	6,812,747	6,565,664	6,530,634
Inheritance Tax	5,000,000	4,135,546	8,565,596	8,185,277	6,685,528
Transfers	1,250,000	1,000,000	400,000	1,575,000	500,000
Homestead	-	3,204,376	3,013,425	2,987,932	3,076,534
State Aid	-	-	-	-	637,360
Other	2,858,720	3,046,434	2,968,033	3,090,007	2,852,190

Inheritance Tax Collections



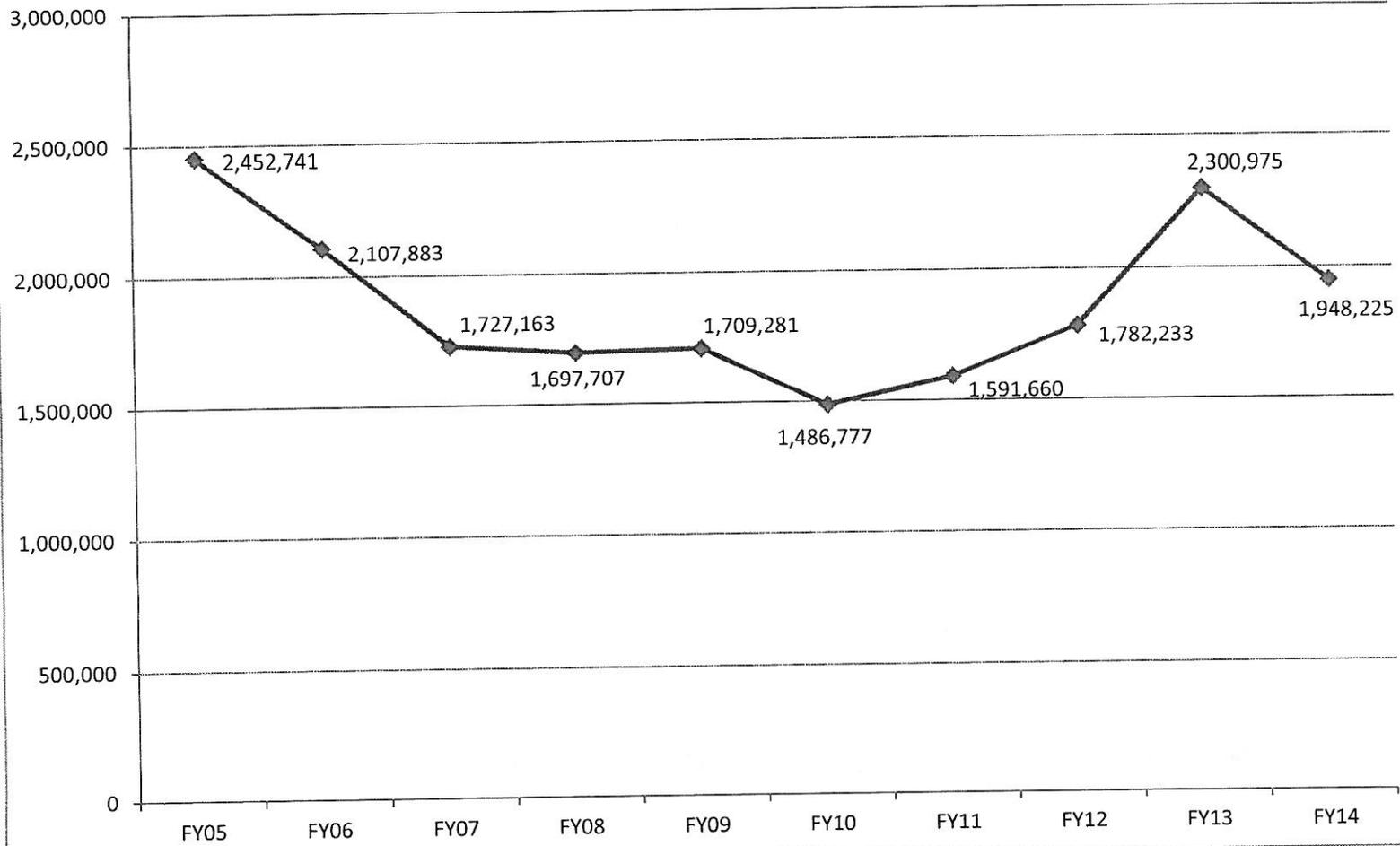
**LANCASTER COUNTY
REGISTER OF DEEDS FEES**

	FY09			FY10			FY11			FY12			FY13		
	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	124,217	62,671	186,888
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	142,919	52,316	382,123
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	126,506	43,263	551,892
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	153,924	65,300	771,116
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	122,194	36,619	929,929
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	137,192	69,265	1,136,386
JAN	67,754	35,938	798,817	72,009	22,129	894,771	112,045	29,962	1,034,177	95,879	30,417	996,641	136,758	41,293	1,314,437
FEB	93,799	15,877	908,493	61,253	17,931	973,955	77,861	17,530	1,129,568	106,436	28,414	1,131,491	125,678	22,781	1,462,896
MAR	114,117	29,384	1,051,994	81,058	36,021	1,091,034	81,372	27,606	1,238,546	115,269	35,826	1,282,586	142,888	60,193	1,665,977
APR	112,498	36,922	1,201,414	82,158	37,917	1,211,109	74,124	41,686	1,354,356	109,306	39,181	1,431,073	151,869	46,241	1,864,087
MAY	122,892	29,407	1,353,713	81,791	43,845	1,336,745	72,470	49,086	1,475,912	114,260	49,353	1,594,686	160,947	52,336	2,077,370
JUN	272,525	83,043	1,709,281	91,584	58,448	1,486,777	78,131	37,617	1,591,660	117,087	70,460	1,782,233	156,936	66,669	2,300,975
BUDGET			2,012,500			1,850,000			1,900,000			1,900,000			1,900,000
TOTAL	1,219,893	489,388		1,021,859	464,918		1,192,700	398,960		1,292,822	489,411		1,682,028	618,947	
AVG MONTHLY	101,658	40,782	142,440	85,155	38,743	123,898	99,392	33,247	132,638	107,735	40,784	148,519	140,169	51,579	191,748
PERCENT	71.37%	28.63%		68.73%	31.27%		74.93%	25.07%		72.54%	27.46%		73.10%	26.90%	

	FY14			FY15		
	FILING	DOC	YTD	FILING	DOC	YTD
JUL	176,562	82,242	258,804	123,896	68,542	192,438
AUG	118,735	63,588	441,127	104,097	63,031	359,566
SEP	116,520	51,073	608,720	100,764	54,852	515,182
OCT	115,232	63,690	787,642	114,158	64,449	693,789
NOV	67,163	65,998	920,803	86,122	51,160	831,071
DEC	97,240	62,736	1,080,779	102,893	47,007	980,971
JAN	81,085	32,194	1,194,058			
FEB	68,528	50,127	1,312,713			
MAR	81,387	40,047	1,434,147			
APR	103,071	79,185	1,616,403			
MAY	104,790	58,080	1,779,273			
JUN	105,836	63,116	1,948,225			
BUDGET			2,000,000			2,100,000
TOTAL	1,236,149	712,076		631,930	349,041	
AVG MONTHLY	103,012	59,340	162,352	105,322	58,174	163,495
PERCENT	63.45%	36.55%		64.42%	35.58%	

Estimated Collections based on 6 months 1,961,942

Register of Deeds Fees



INTEREST INCOME COMPARISON
LANCASTER COUNTY

Total County

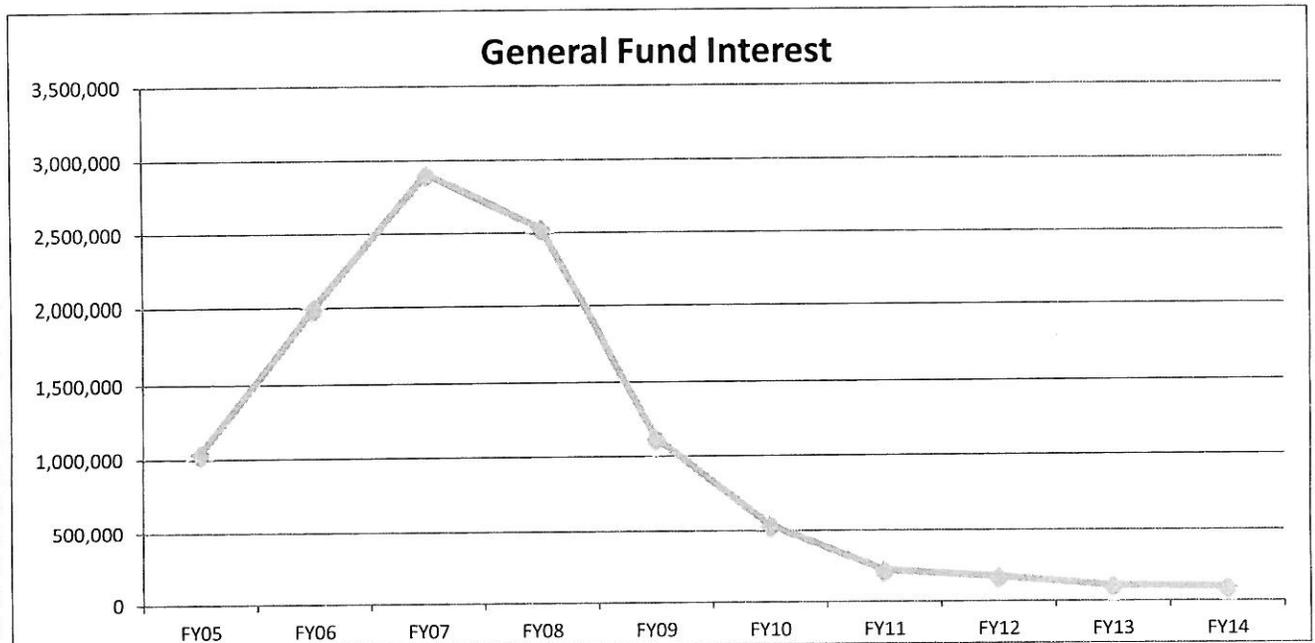
	FY10		FY11		FY12		FY13		FY14		FY15	
	<u>FY10</u>	<u>YTD</u>	<u>FY11</u>	<u>YTD</u>	<u>FY12</u>	<u>YTD</u>	<u>FY13</u>	<u>YTD</u>	<u>FY14</u>	<u>YTD</u>	<u>FY15</u>	<u>YTD</u>
JUL	16,143	16,143	22,689	22,689	12,058	12,058	13,407	13,407	9,890	9,890	11,285	11,285
AUG	94,141	110,284	70,620	93,309	31,971	44,029	23,943	37,350	14,041	23,931	18,334	29,619
SEP	41,154	151,438	21,851	115,160	25,188	69,217	17,716	55,066	11,991	35,922	14,687	44,306
OCT	56,908	208,346	18,568	133,728	13,103	82,320	9,416	64,482	9,011	44,933	12,422	56,728
NOV	45,936	254,282	25,206	158,934	22,115	104,435	13,801	78,283	9,584	54,517	15,585	72,313
DEC	103,909	358,191	27,764	186,698	16,144	120,579	13,222	91,505	11,780	66,297	12,398	84,711
JAN	31,285	389,476	15,339	202,037	19,738	140,317	8,232	99,737	9,479	75,776		
FEB	126,294	515,770	22,383	224,420	22,812	163,129	14,257	113,994	11,700	87,476		
MAR	58,689	574,459	31,053	255,473	24,674	187,803	12,412	126,406	14,138	101,614		
APR	50,406	624,865	19,524	274,997	20,639	208,442	10,919	137,325	12,467	114,081		
MAY	31,078	655,943	22,976	297,973	35,541	243,983	12,905	150,230	13,025	127,106		
JUN	26,461	682,404	27,420	325,393	19,902	263,885	11,833	162,063	12,999	140,105		
		682,404		325,393		263,885		162,063		140,105		

GENERAL FUND

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
FY12	174,339
FY13	110,387
FY14	98,055

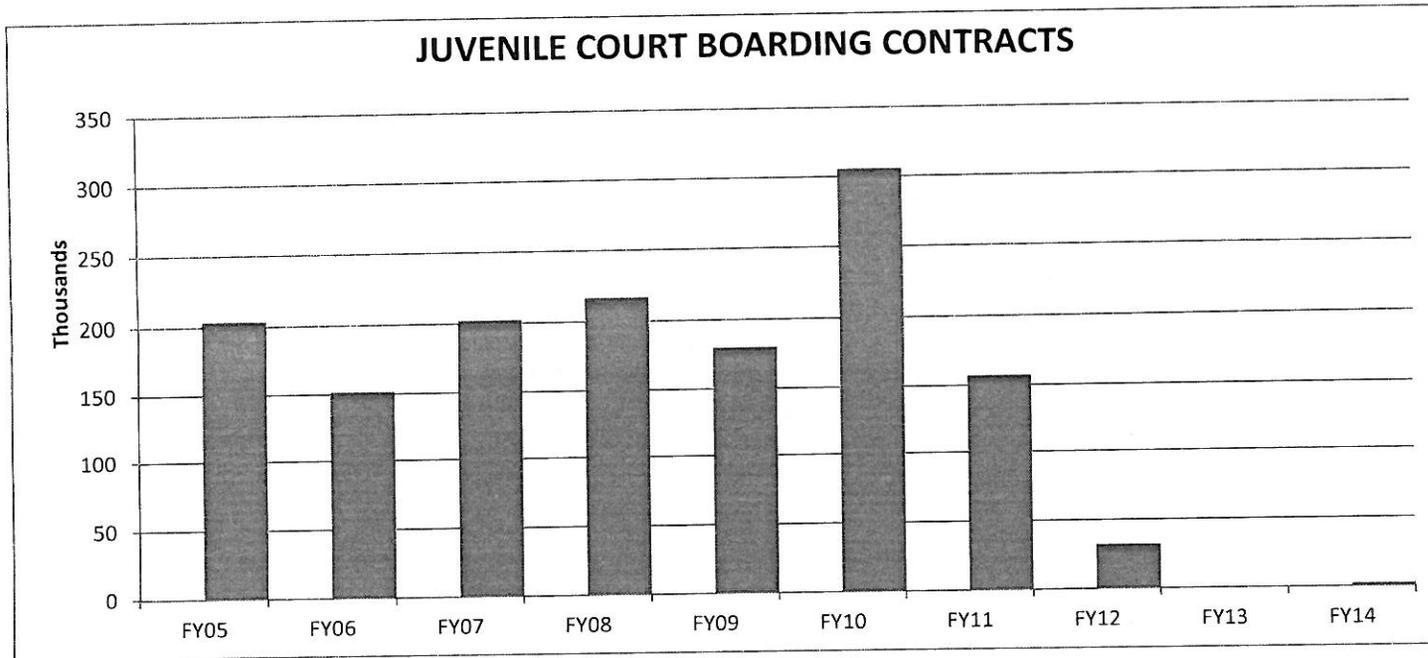
6 months

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
G.F. BUDGET FOR FY13	150,000
G.F. BUDGET FOR FY14	105,000
G.F. BUDGET FOR FY15	100,050

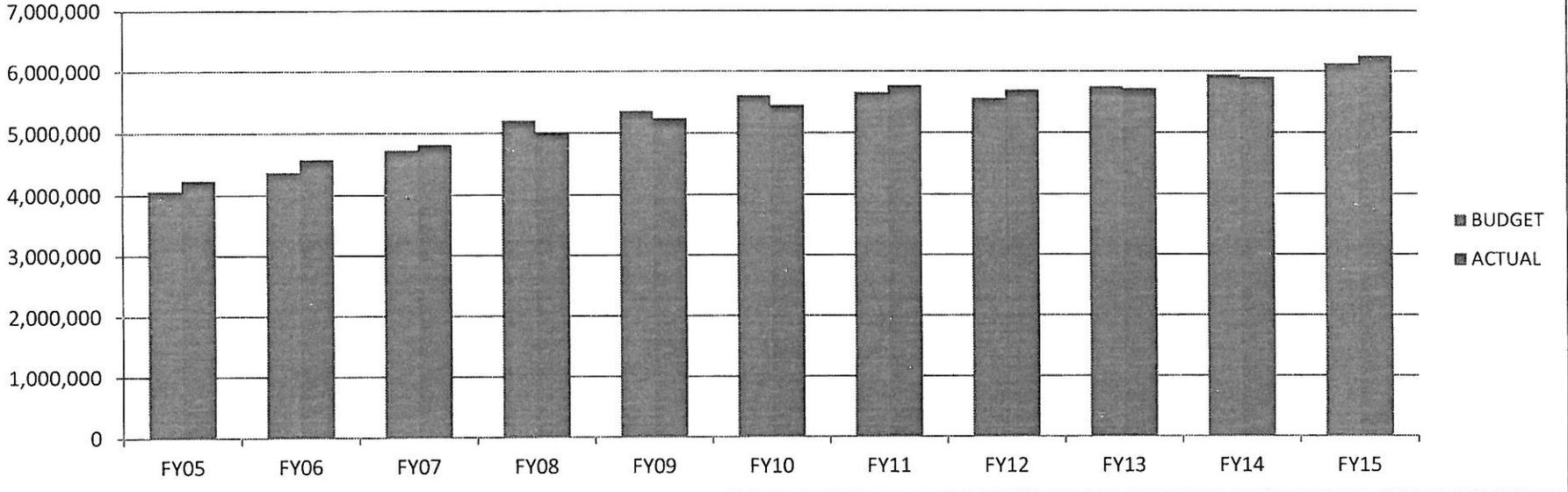


**LANCASTER COUNTY BOARDING CONTRACTS
JUVENILE COURT
FY05 TO FY14 ACTUAL COST**

FY05	203,689	
FY06	151,411	
FY07	202,048	
FY08	215,793	
FY09	179,792	
FY10	305,355	
FY11	156,960	
FY12	32,347	
FY13	-	
FY14	1,983	
FY15 BUDGET	10,000	\$0 spent at 12-31



INDIGENT DEFENSE COSTS



	BUDGET	ACTUAL	ACTUAL INCREASE	
			AMOUNT	PERCENT
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	5,571,599	5,702,963	-74,326	-1.29%
FY13	5,757,496	5,725,692	22,729	0.40%
FY14	5,947,025	5,902,790	177,098	3.09%
FY15	6,134,152	6,254,776	351,986	5.96%

Projected

Indigent Legal Costs
Lancaster County

BUDGET FOR FY15

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY15 Budget	547,411	228,000	1,035,750	500,000	3,822,991	6,134,152
Expended (6 months)	278,477	131,903	514,950	315,554	1,886,504	3,127,388
Balance 12-31-14	268,934	96,097	520,800	184,446	1,936,487	3,006,764
Projected Fiscal Year Variance	556,954 (9,543)	263,806 (35,806)	1,029,900 5,850	631,108 (131,108)	3,773,008 49,983	6,254,776 (120,624)

BUDGET FOR FY14

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY14 Budget	598,843	228,000	1,029,181	485,000	3,606,001	5,947,025
Expended	553,420	222,687	1,077,852	513,219	3,535,612	5,902,790
Variance	45,423	5,313	(48,671)	(28,219)	70,389	44,235

BUDGET FOR FY13

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY13 Budget	596,488	195,000	1,063,831	505,000	3,397,177	5,757,496
Expended	550,000	183,055	1,099,779	508,992	3,383,866	5,725,692
Variance	46,488	11,945	(35,948)	(3,992)	13,311	31,804

BUDGET FOR FY12

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY12 Budget	451,309	214,100	1,172,524	410,000	3,323,666	5,571,599
Expended	461,875	205,845	1,260,961	464,604	3,309,678	5,702,963
Variance	(10,566)	8,255	(88,437)	(54,604)	13,988	(131,364)

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)

GENERAL ASSISTANCE

	6-30-11	6-30-12	6-30-13	6-30-14	REQUESTED FY15	12/31/2014	REMAINING	PERCENT
	<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	62,103	41,105	44,040	27,365	35,000	23,120	11,880	33.94%
OTHER SERVICES	104,184	109,517	101,989	93,802	106,500	53,355	53,145	49.90%
BURIALS	77,435	56,343	75,295	42,155	52,000	16,577	35,423	68.12%
HOSPITAL	486,642	436,501	417,883	265,277	300,000	57,237	242,763	80.92%
PHARMACY	420,837	368,162	344,971	415,069	400,000	242,543	157,457	39.36%
PHYSICIAN	678,859	930,010	871,397	570,823	653,083	499,790	153,293	23.47%
OTHER MEDICAL	8,598	53,244	17,686	80,339	60,492	6,604	53,888	89.08%
SUBTOTAL	1,838,658	1,994,882	1,873,261	1,494,829	1,607,075	899,226	707,849	44.05%
RENT & ADMINISTRATION:								
FACILITY RENT	211,050	355,904	295,260	300,812	309,840	153,819	156,021	50.36%
LLCHD P.C. CONTRACT	415,075	326,198	459,576	434,920	390,400	195,200	195,200	50.00%
TOTAL G.A.	2,464,783	2,676,983	2,628,096	2,230,561	2,307,315	1,248,246	1,059,069	45.90%
REVENUE	455,489	604,829	657,379	309,165	376,000	216,952	159,048	42.30%

PHARMACY REIMBURSEMENT @ 12-31-14 TOTALS 94,334.34
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-14 TOTALS 114,920.32
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-13 TOTALS 189,281.85
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-12 TOTALS 170,844.92
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-11 TOTALS 176,196.93

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
FY2014, FY2013, FY2012, FY2011, and FY2010

	<u>6/30/2014</u>	<u>6/30/2013</u>	<u>6/30/2012</u>	<u>6/30/2011</u>	<u>6/30/2010</u>
GENERAL FUND OPERATING:					
COUNTY BOARD	265,548	268,476	266,222	266,574	263,873
COUNTY CLERK	975,492	917,163	907,233	901,489	892,648
COUNTY TREASURER	3,318,307	3,405,170	3,324,603	3,289,277	3,169,523
ASSESSOR	3,905,659	3,846,508	3,839,122	3,850,340	3,840,061
ROD TECHNOLOGY	135,717	45,230	-	-	-
ELECTION COMMISSIONER	1,263,262	1,355,467	959,508	1,240,702	930,811
DATA PROCESSING	796,237	1,021,380	660,096	672,994	613,478
BUDGET & FISCAL	316,481	255,432	196,560	194,663	191,320
ADMINISTRATIVE SERVICES	327,451	376,198	368,917	376,905	351,045
G.I.S.	510,361	538,811	520,835	483,306	474,364
BOARD OF EQUALIZATION	270,734	357,006	174,579	170,728	-
CLERK OF DIST COURT	1,613,894	1,609,658	1,580,663	1,648,186	1,596,774
COUNTY COURT	894,427	786,191	794,015	794,432	891,133
JUVENILE COURT	1,915,909	1,929,223	2,116,390	2,211,671	1,873,838
DISTRICT COURT	2,645,509	2,577,088	2,400,961	2,340,229	2,199,149
PUBLIC DEFENDER	3,549,125	3,383,866	3,309,678	3,308,457	3,270,796
JURY COMMISSIONER	153,411	149,837	128,913	129,048	132,950
COOPERATIVE EXTENSION	997,220	1,001,413	991,181	1,006,757	1,011,881
RECORDS INFO & MGMT	564,715	578,948	539,307	535,604	526,705
SHERIFF	10,527,946	10,102,502	9,531,560	9,523,490	9,260,840
COUNTY ATTORNEY	6,832,209	6,530,599	6,513,928	6,612,252	6,553,195
CORRECTIONS	19,866,201	17,848,070	15,738,449	14,403,639	13,708,146
JUVENILE PROBATION	333,906	256,429	279,758	321,135	231,028
ADULT PROBATION	389,793	395,353	390,566	407,956	408,987
COMMUNITY CORRECTIONS	2,151,633	1,820,463	1,801,056	1,481,417	1,406,664
JUVENILE DETENTION	5,808,780	5,889,731	5,537,993	5,468,810	5,701,581
EMERGENCY SERVICES	510,393	482,602	405,769	388,763	449,996
COUNTY ENGINEER	3,307,442	3,202,029	3,224,970	3,196,472	3,129,494
MENTAL HEALTH BD	112,429	110,132	99,103	122,744	145,013
GENERAL ASSISTANCE	2,230,561	2,628,096	2,676,983	2,464,783	2,391,079
VETERANS SERVICE	768,338	758,169	720,638	738,487	755,477
HUMAN SERVICES	<u>293,986</u>	<u>249,879</u>	<u>273,423</u>	<u>277,499</u>	<u>258,150</u>
TOTAL G.F. OPERATING	77,553,076	74,677,122	70,272,979	68,828,808	66,629,999
Operating % Increase	3.85%	6.27%	2.10%	3.30%	3.70%
NON-OPERATING BUDGETS:					
G.F. GENERAL GOVERNMENT	9,165,835	8,309,769	7,771,243	7,566,311	8,574,106
G.F. JUSTICE SYSTEM	1,796,532	1,851,561	1,831,970	1,531,748	2,029,733
G.F. HHS	<u>4,382,412</u>	<u>3,685,145</u>	<u>3,679,415</u>	<u>4,390,615</u>	<u>4,420,048</u>
TOTAL NON-OPERATING	15,344,778	13,846,476	13,282,628	13,488,675	15,023,888
GRAND TOTAL	<u>92,897,854</u>	<u>88,523,598</u>	<u>83,555,607</u>	<u>82,317,482</u>	<u>81,653,887</u>
DIFFERENCE	4,374,256	4,967,991	1,238,125	663,596	323,787
	4.94%	5.95%	1.50%	0.81%	0.40%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (JUL)
PAYROLL COSTS
FY2014, FY2013, FY2012, and FY2011

	<u>6/30/2014</u>		<u>6/30/2013</u>		<u>6/30/2012</u>		<u>6/30/2011</u>
GENERAL FUND OPERATING:							
COUNTY BOARD	265,548	-1.09%	268,476	0.85%	266,222	-0.13%	266,574
COUNTY CLERK	797,720	7.74%	740,410	3.21%	717,362	0.35%	714,872
COUNTY TREASURER	2,554,114	-0.26%	2,560,785	2.27%	2,503,931	4.80%	2,389,219
ASSESSOR	3,317,634	2.78%	3,227,804	0.31%	3,217,680	-2.04%	3,284,768
ROD TECHNOLOGY	-		-		-		-
ELECTION COMMISSIONER	672,895	-19.60%	836,927	31.53%	636,315	-19.58%	791,271
DATA PROCESSING	-		-		-		-
BUDGET & FISCAL	306,470	24.35%	246,459	30.51%	188,848	0.90%	187,158
ADMINISTRATIVE SERVICES	284,501	-14.93%	334,437	2.44%	326,484	-1.67%	332,041
G.I.S.	417,778	-7.40%	451,169	10.50%	408,283	8.10%	377,696
BOARD OF EQUALIZATION	-		-		-		-
CLERK OF DIST COURT	1,431,464	0.04%	1,430,822	2.76%	1,392,337	-4.97%	1,465,197
COUNTY COURT	-		-		-		-
JUVENILE COURT	537,823	0.24%	536,512	4.51%	513,375	2.32%	501,748
DISTRICT COURT	1,072,257	5.27%	1,018,577	3.47%	984,385	6.80%	921,672
PUBLIC DEFENDER	3,155,952	3.65%	3,044,728	3.08%	2,953,771	0.42%	2,941,494
JURY COMMISSIONER	113,068	4.00%	108,715	9.39%	99,383	2.59%	96,876
COOPERATIVE EXTENSION	437,400	-2.99%	450,892	9.67%	411,125	0.78%	407,926
RECORDS INFO & MGMT	351,310	-10.18%	391,132	8.29%	361,174	2.29%	353,103
SHERIFF	8,798,202	4.10%	8,451,661	5.60%	8,003,474	-0.76%	8,064,915
COUNTY ATTORNEY	5,984,034	4.75%	5,712,524	1.80%	5,611,571	-2.87%	5,777,309
CORRECTIONS	12,744,770	22.55%	10,400,065	7.96%	9,633,010	-1.57%	9,787,069
JUVENILE PROBATION	-		-		-		-
ADULT PROBATION	-		-		-		-
COMMUNITY CORRECTIONS	1,482,420	9.94%	1,348,435	-1.99%	1,375,879	26.00%	1,091,947
JUVENILE DETENTION	3,743,359	-3.18%	3,866,339	9.17%	3,541,433	-0.64%	3,564,191
EMERGENCY SERVICES	256,565	6.70%	240,458	5.76%	227,354	28.10%	177,484
COUNTY ENGINEER	2,989,738	1.12%	2,956,708	6.81%	2,768,124	-1.17%	2,800,987
MENTAL HEALTH BD	89,604	1.87%	87,956	2.61%	85,721	-16.51%	102,670
GENERAL ASSISTANCE	-		-		-		-
VETERANS SERVICE	711,536	1.44%	701,424	5.28%	666,219	-2.16%	680,945
HUMAN SERVICES	<u>264,870</u>	22.21%	<u>216,734</u>	-8.64%	<u>237,229</u>	0.42%	<u>236,239</u>
TOTAL G.F. OPERATING	52,781,030		49,630,147		47,130,689		47,315,372
Operating % Increase	6.35%		5.30%		-0.39%		2.92%
NON-OPERATING BUDGETS:							
G.F. GENERAL GOVERNMENT	112,280	-13.27%	129,462	74.70%	74,107	-12.12%	84,331
G.F. JUSTICE SYSTEM	-		-		-		-
G.F. HHS	-		-		-		-
TOTAL NON-OPERATING	112,280		129,462		74,107		84,331
GRAND TOTAL	<u>52,893,311</u>	6.30%	<u>49,759,609</u>	5.41%	<u>47,204,796</u>	-0.41%	<u>47,399,703</u>
DIFFERENCE	3,133,702	6.30%	2,554,813	3-16	-194,907		1,332,362
			5.41%		-0.41%		2.89%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
OTHER COSTS (EXCLUDING PAYROLL)
FY2014, FY2013, FY2012, and FY2011

	<u>6/30/2014</u>		<u>6/30/2013</u>		<u>6/30/2012</u>		<u>6/30/2011</u>
GENERAL FUND OPERATING:							
COUNTY BOARD	0		0		0		0
COUNTY CLERK	177,772	0.58%	176,753	-6.91%	189,870	1.74%	186,617
COUNTY TREASURER	764,193	-9.50%	844,385	2.89%	820,671	-8.82%	900,058
ASSESSOR	588,026	-4.96%	618,705	-0.44%	621,443	9.88%	565,572
ROD TECHNOLOGY	135,717	200.06%	45,230		-		-
ELECTION COMMISSIONER	590,368	13.85%	518,540	60.44%	323,193	-28.09%	449,431
DATA PROCESSING	796,237	-22.04%	1,021,380	54.73%	660,096	-1.92%	672,994
BUDGET & FISCAL	10,011	11.57%	8,973	16.35%	7,712	2.76%	7,505
ADMINISTRATIVE SERVICES	42,949	2.85%	41,761	-1.58%	42,433	-5.42%	44,864
G.I.S.	92,583	5.64%	87,641	-22.13%	112,552	6.57%	105,609
BOARD OF EQUALIZATION	270,734	-24.17%	357,006	104.49%	174,579	2.26%	170,728
CLERK OF DIST COURT	182,430	2.01%	178,836	-5.04%	188,327	2.92%	182,990
COUNTY COURT	894,427	13.77%	786,191	-0.99%	794,015	-0.05%	794,432
JUVENILE COURT	1,378,086	-1.05%	1,392,711	-13.12%	1,603,015	-6.25%	1,709,923
DISTRICT COURT	1,573,252	0.95%	1,558,511	10.02%	1,416,576	-0.14%	1,418,557
PUBLIC DEFENDER	393,172	15.93%	339,138	-4.71%	355,907	-3.01%	366,962
JURY COMMISSIONER	40,344	-1.89%	41,123	39.25%	29,531	-8.21%	32,172
COOPERATIVE EXTENSION	559,820	1.69%	550,521	-5.09%	580,056	-3.14%	598,832
RECORDS INFO & MGMT	213,404	13.62%	187,816	5.44%	178,134	-2.39%	182,500
SHERIFF	1,729,744	4.78%	1,650,841	8.03%	1,528,086	4.77%	1,458,575
COUNTY ATTORNEY	848,175	3.68%	818,075	-9.34%	902,357	8.07%	834,943
CORRECTIONS	7,121,431	-4.38%	7,448,006	21.99%	6,105,439	32.25%	4,616,570
JUVENILE PROBATION	333,906	30.21%	256,429	-8.34%	279,758	-12.88%	321,135
ADULT PROBATION	389,793	-1.41%	395,353	1.23%	390,566	-4.26%	407,956
COMMUNITY CORRECTIONS	669,213	41.77%	472,028	11.02%	425,177	9.17%	389,470
JUVENILE DETENTION	2,065,421	2.08%	2,023,392	1.34%	1,996,560	4.83%	1,904,619
EMERGENCY SERVICES	253,829	4.83%	242,144	35.72%	178,414	-15.56%	211,279
COUNTY ENGINEER	317,704	29.51%	245,320	-46.30%	456,846	15.51%	395,486
MENTAL HEALTH BD	22,825	2.93%	22,176	65.71%	13,382	-33.33%	20,074
GENERAL ASSISTANCE	2,230,561	-15.13%	2,628,096	-1.83%	2,676,983	8.61%	2,464,783
VETERANS SERVICE	56,802	0.10%	56,746	4.28%	54,419	-5.43%	57,542
HUMAN SERVICES	<u>29,116</u>	-12.16%	<u>33,146</u>	-8.42%	<u>36,194</u>	-12.28%	<u>41,259</u>
TOTAL G.F. OPERATING	24,772,045		25,046,975		23,142,291		21,513,436
Operating % Increase	-1.10%		8.23%		7.57%		4.14%
NON-OPERATING BUDGETS:							
G.F. GENERAL GOVERNMENT	9,053,554	10.67%	8,180,307	6.28%	7,697,136	2.88%	7,481,981
G.F. JUSTICE SYSTEM	1,796,532	-2.97%	1,851,561	1.07%	1,831,970	19.60%	1,531,748
G.F. HHS	<u>4,382,412</u>	18.92%	<u>3,685,145</u>	0.16%	<u>3,679,415</u>	-16.20%	<u>4,390,615</u>
TOTAL NON-OPERATING	15,232,498		13,717,014		13,208,520		13,404,344
GRAND TOTAL	<u>40,004,543</u>	3.20%	<u>38,763,989</u>	6.64%	<u>36,350,811</u>	4.10%	<u>34,917,780</u>
DIFFERENCE	1,240,554		2,413,178		3-17 1,433,031		(668,766)
	3.20%		6.64%		4.10%		-1.88%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (BUDGET)
FY2015, FY2014, FY2013, FY2012, and FY2011

	<u>FY2014-15</u>	<u>FY2013-14</u>	<u>FY2012-13</u>	<u>FY2011-12</u>	<u>FY2010-11</u>
GENERAL FUND OPERATING:					
COUNTY BOARD	277,222	267,977	270,797	266,848	267,480
COUNTY CLERK	1,001,018	979,046	924,799	911,259	905,795
COUNTY TREASURER	3,412,291	3,409,645	3,441,199	3,339,650	3,329,651
ASSESSOR	3,894,466	3,963,923	3,878,012	3,879,681	3,859,987
ROD TECHNOLOGY	370,206	317,218	125,000	-	-
ELECTION COMMISSIONER	1,357,877	1,281,609	1,368,526	965,184	1,245,659
DATA PROCESSING	931,566	828,177	1,230,829	705,753	732,913
BUDGET & FISCAL	320,458	317,675	257,105	197,380	197,381
ADMINISTRATIVE SERVICES	391,497	385,728	377,414	370,841	377,994
G.I.S.	0	524,583	545,611	533,657	534,279
BOARD OF EQUALIZATION	356,250	300,750	500,000	291,000	300,000
CLERK OF DIST COURT	1,685,257	1,633,560	1,625,711	1,628,933	1,689,032
COUNTY COURT	874,367	907,182	869,424	852,435	859,130
JUVENILE COURT	1,900,284	1,916,999	1,930,125	2,116,779	2,212,164
DISTRICT COURT	2,690,904	2,677,651	2,589,369	2,447,395	2,350,588
PUBLIC DEFENDER	3,822,991	3,606,001	3,397,177	3,323,666	3,309,179
JURY COMMISSIONER	154,759	156,405	151,194	130,861	132,677
COOPERATIVE EXTENSION	1,067,730	1,036,994	1,011,584	1,038,158	1,073,132
RECORDS INFO & MGMT	597,907	590,196	581,083	551,956	535,981
SHERIFF	10,962,544	10,663,941	10,208,424	9,565,153	9,543,653
COUNTY ATTORNEY	6,891,769	6,854,784	6,535,653	6,634,552	6,634,552
CORRECTIONS	20,884,716	20,163,725	18,519,457	15,794,870	14,517,465
JUVENILE PROBATION	291,865	444,503	284,016	292,795	340,789
ADULT PROBATION	344,868	404,287	401,119	407,152	423,403
COMMUNITY CORRECTIONS	2,744,582	2,202,743	1,857,525	1,826,091	1,499,626
JUVENILE DETENTION	6,019,052	5,971,775	6,001,236	5,673,499	5,862,849
EMERGENCY SERVICES	534,520	553,498	487,582	427,776	395,427
COUNTY ENGINEER	3,981,077	3,430,425	3,374,169	3,263,693	3,222,967
MENTAL HEALTH BD	139,728	140,000	149,170	153,784	158,792
GENERAL ASSISTANCE	2,307,315	2,647,315	2,647,315	2,677,830	2,475,000
VETERANS SERVICE	804,323	770,121	762,971	723,049	747,272
HUMAN SERVICES	<u>429,243</u>	<u>305,426</u>	<u>253,918</u>	<u>278,152</u>	<u>279,880</u>
TOTAL G.F. OPERATING	81,442,652	79,653,862	76,557,514	71,269,832	70,014,697
Operating % Increase	2.25%	4.04%	7.42%	1.79%	2.70%
NON-OPERATING BUDGETS:					
G.F. GENERAL GOVERNMENT	11,270,897	10,393,611	9,045,655	8,922,513	8,833,858
G.F. JUSTICE SYSTEM	2,326,985	2,487,867	2,432,352	2,232,696	1,946,108
G.F. HHS	<u>4,118,918</u>	<u>4,452,618</u>	<u>3,685,631</u>	<u>3,699,830</u>	<u>4,391,130</u>
TOTAL NON-OPERATING	17,716,800	17,334,096	15,163,638	14,855,039	15,171,096
GRAND TOTAL	<u>99,159,452</u>	<u>96,987,958</u>	<u>91,721,152</u>	<u>86,124,871</u>	<u>85,185,793</u>
DIFFERENCE	2,171,494 2.24%	5,266,806 5.74%	5,596,281 6.50%	939,078 1.10%	(758,978) -0.88%

OTHER FUND

LANCASTER COUNTY
MID-YEAR REVIEW OF OTHER COUNTY FUNDS
FY15 BUDGET

- 4-1 WORKERS COMP (FUND 12)
- 4-3 OTHER SELF INSURANCE (FUND 13)
- 4-7 GROUP INSURANCE (FUND 14)
- 4-11 VISITORS IMPROVEMENT (FUND 18)
- 4-14 VISITORS PROMOTION (FUND 19)
- 4-15 RURAL LIBRARY (FUND 20)
- 4-16 BRIDGE & ROAD (FUND 21)
- 4-17 HIGHWAY (FUND 22)
- 4-18 VETERANS AID (FUND 26)
- 4-19 GRANTS (FUND 27)
- 4-20 KENO (FUND 28)
- 4-22 ECONOMIC DEVELOPMENT (FUND 30)
- 4-23 DEBT SERVICE (FUND 41)
- 4-25 BUILDING FUND (FUND 51)
- 4-27 JAIL SAVINGS (FUND 52)
- 4-28 MANOR (FUND 61)
- 4-29 COMMUNITY MENTAL HEALTH CENTER (FUND 63)
- 4-32 WEED CONTROL (FUND 64)
- 4-33 COUNTY/CITY PROPERTY MANAGEMENT (FUND 65)
- 4-34 PROPERTY MANAGEMENT (FUND 66)
- 4-35 CITY MAINTENANCE (FUND 67)

Workers Comp (Fund 12)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	622,765	622,972	(207)	-0.03%
Interest Income	1,000	781	219	21.94%
Total Revenues	623,765	623,753	12	0.00%
Expenditures				
Workers Comp				
Salaries & Wages	106,999	54,328	52,671	49.23%
Employee Benefits	32,119	16,328	15,791	49.16%
Office Supplies	550	348	202	36.80%
Other Contracted Services	21,741	17,399	4,342	19.97%
Communications	410	53	357	87.10%
Postage, Courier & Freight	130	87	43	33.28%
Printing & Advertising	200	101	99	49.74%
Contracted Health Services	375,000	170,874	204,126	54.43%
Misc. Fees & Services	60,540	12,300	48,240	79.68%
Insurance & Surety Bonds	734,226	342,394	391,832	53.37%
Rentals	5,114	2,557	2,557	50.00%
Total Workers Comp Expenditures	1,337,029	616,769	720,260	53.87%
Excess (Deficiency) of Revenues over Expenditures	(713,264)	6,984		
Other Financing Sources (Uses)				
Operating Transfers In	250,000	250,000		
Total Other Financing Sources (Uses)	250,000	250,000		
Net Change in Fund Balance	(463,264)	256,984		
Fund Balance - July 1, 2014	463,264	463,264		
Fund Balance - December 31, 2014	-	720,248		

Lancaster County
Workers Compensation Fund (Fund 12)

	<u>Budget FY15</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>
Total Expenditures (BU 9550)	1,168,726.00	526,414.42	627,599.07	732,998.43	704,495.39	455,832.45
Total Expenditures (BU 6160)	<u>168,303.00</u>	<u>90,354.40</u>	<u>157,872.07</u>	<u>153,730.12</u>	<u>154,019.34</u>	<u>149,138.38</u>
Total Expenditures (Fund 12)	1,337,029.00	616,768.82	785,471.14	886,728.55	858,514.73	604,970.83
Breakdown of Larger Expenditures by Type (BU 9550):						
Medical Services	375,000.00	170,874.00	241,590.48	361,105.38	397,925.89	223,401.40
Admin Fees		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Assessment		<u>-</u>	<u>56,038.00</u>	<u>36,340.00</u>	<u>38,624.00</u>	<u>41,386.00</u>
Self Insured Permit	45,000.00	2,000.00	58,038.00	38,340.00	40,624.00	43,386.00
Excess Work Comp		94,115.00	83,340.00	69,959.00	32,574.00	28,779.00
Audit		<u>-</u>	<u>15,952.00</u>	<u>4,460.00</u>	<u>-</u>	<u>2,128.00</u>
Other Insurance	100,000.00	94,115.00	99,292.00	74,419.00	32,574.00	30,907.00
Compensation Payments	325,000.00	248,279.01	222,702.67	244,929.84	217,292.52	145,905.19
Budget Amount for Future Claims	309,226.00		471,143.00	402,875.00	703,819.00	1,181,382.00
REVENUE:						
County Share - Agency Payments	622,765.00	622,765.00	608,635.00	509,425.00	91,167.00	586,155.00
Total Revenues (Fund 12)	873,765.00	873,752.70	1,120,166.00	518,267.70	102,648.15	603,174.76
Difference between Rev/Exp		256,983.88	334,694.86	(368,460.85)	(755,866.58)	(1,796.07)

Other Self Insurance (Fund 13)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	<u>FY2014-2015 Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Revenues				
Charges for Services	376,891	378,632	(1,741)	-0.46%
Interest Income	2,000	1,866	134	6.68%
Total Revenues	378,891	390,498	(11,607)	-3.06%
Expenditures				
Other Self Insurance				
Other Contracted Services	34,200	16,564	17,636	51.57%
Insurance & Surety Bonds	1,719,238	333,206	1,386,032	80.62%
Total Expenditures	1,753,438	349,771	1,403,667	80.05%
Excess (Deficiency) of Revenues over Expenditures	(1,374,547)	40,728		
Other Financing Sources (Uses)				
Operating Transfers In	532,781	528,709		
Total Other Financing Sources (Uses)	532,781	528,709		
Net Change in Fund Balance	(841,766)	569,437		
Fund Balance - July 1, 2014	841,766	841,766		
Fund Balance - December 31, 2014	-	1,411,203		

Lancaster County
Other Self Insurance Fund (Fund 13)

	<u>Budget FY15</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>
Total Expenditures (BU 9560)	785,194.00	329,222.84	396,782.49	298,357.92	243,122.91	330,995.43
Total Expenditures (BU 9562)	96,839.00	-	-	-	-	-
Total Expenditures (BU 9582)	196,762.00	-	6,762.00	119.00	-	3,607.50
Total Expenditures (BU 9570)	634,230.00	-	-	-	175,000.00	-
Total Expenditures (BU 9572)	40,413.00	20,547.94	7,365.19	13,721.99	-	-
Total Expenditures (Fund 13)	1,753,438.00	349,770.78	410,909.68	312,198.91	418,122.91	334,602.93
Breakdown of Larger Expenditures by Type:						
BU 9560 -						
Other Misc Contracted Serv (UNICO)	34,200.00	16,564.41	33,442.32	35,302.32	35,713.16	30,350.80
Liability Insurance (UNICO - Fiduciary)	5,100.00	8,370.00	5,087.00	-	4,330.00	4,810.00
Other Insurance (Commercial)	225,000.00	191,193.75	219,900.00	221,946.00	202,482.00	205,313.00
Liability Loss Payments	520,894.00	113,094.68	138,353.17	41,109.60	597.75	90,521.63
	785,194.00	329,222.84	396,782.49	298,357.92	243,122.91	330,995.43
BU 9582 -						
Liability Loss Payments	196,762.00	-	6,762.00	119.00	-	3,607.50
BU 9570 -						
Liability Loss Payments	634,230.00	-	-	-	175,000.00	-
Budget Amount for						
REVENUE:						
County Share -						
Agency Payments	376,891.00	376,891.00	410,490.00	348,781.00	586,645.00	90,290.00
Total Revenues (Fund 13)	911,672.00	919,207.34	735,203.30	652,468.53	589,160.91	96,911.96
Difference between Rev/Exp		569,436.56	324,293.62	340,269.62	171,038.00	(237,690.97)

General Liability Funding

Department	<u>FY15</u>	<u>FY14</u>	
Youth Services Center	5,581	5,814	(233)
Corrections	15,172	15,732	(560)
County Sheriff	12,592	12,678	(86)
General Fund	34,885	34,878	7
County Engineer	12,632	12,504	128
Crisis Center	4,826	-	4,826
CMHC	-	12,521	(12,521)
Property Management	5,910	4,667	1,243
Emergency Management	374	275	99
Election Commissioner	1,055	1,293	(238)
Jury Commissioner	117	144	(27)
Noxious Weed	385	433	(48)
TOTAL	<u>93,529</u>	<u>100,939</u>	<u>(7,410)</u>

General Liability Excess Premium

Department	<u>FY15</u>	<u>FY14</u>	
Youth Services Center	12,784	13,363	(579)
Corrections	34,785	36,360	(1,575)
County Sheriff	28,678	29,977	(1,299)
General Fund	93,491	97,725	(4,234)
County Engineer	27,489	28,734	(1,245)
Crisis Center	9,734	-	9,734
CMHC	-	26,726	(26,726)
Property Management	1,830	1,912	(82)
Emergency Management	869	908	(39)
Election Commissioner	2,079	2,172	(93)
Jury Commissioner	231	242	(11)
Noxious Weed	892	932	(40)
TOTAL	<u>212,862</u>	<u>239,051</u>	<u>(26,189)</u>

	<u>FY15</u>	<u>FY14</u>	
Sheriff Pursuit	50,000	50,000	-
Sheriff At Fault	20,500	20,500	-
TOTAL FUND 13	<u>376,891</u>	<u>410,490</u>	<u>(33,599)</u>

Other Self Insurance Loss Fund
Fund 13

Activity for the Period July 1, 2014 through December 31, 2014

	Beginning <u>Balance</u>	<u>Receipts</u>	<u>Expend</u>	Ending <u>Balance</u>
General Liability (9560)	(5,978)	802,779	329,222	467,579
County Attorney - Professional Liability (9562)	96,839	-	-	96,839
Inland Marine (9582)	146,762	45,928	-	192,690
County Sheriff Pursuit Liability (9570)	584,230	50,000	-	634,230
County Sheriff At Fault Liability (9572)	19,913	20,500	20,548	19,865
	841,766	919,207	349,770	1,411,203

Group Insurance (Fund 14)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	11,735,000	5,732,082	6,002,918	51.15%
Total Revenues	11,735,000	5,732,082	6,002,918	51.15%
Expenditures				
Other Self Insurance				
Other Contracted Services	1,050,000	517,777	532,223	50.69%
Misc. Fees & Services	90,000	93,662	(3,662)	-4.07%
Insurance & Surety Bonds	15,101,642	5,641,775	9,459,867	62.64%
Total Expenditures	16,241,642	6,253,214	9,988,428	61.50%
Excess (Deficiency) of Revenues over Expenditures	(4,506,642)	(521,132)		
Fund Balance - July 1, 2014	4,506,642	4,506,642		
Fund Balance - December 31, 2014	-	3,985,510		

Lancaster County
Group Insurance Fund (Fund 14)

	<u>Budget FY15</u>	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>
Total Expenditures - BU 9591 (Health)	15,339,633.00	5,982,217.92	10,998,428.96	9,491,338.95	9,707,375.77	9,882,186.22
Total Expenditures - BU 9590 (Dental)	902,009.00	270,996.11	564,821.48	519,408.19	544,666.44	583,152.99
Total Expenditures (Fund 14)	16,241,642.00	6,253,214.03	11,563,250.44	10,010,747.14	10,252,042.21	10,465,339.21
<u>Breakdown of Larger Expenditures by Type:</u>						
BU 9591 -						
Management Fees	1,090,000.00	584,221.34	960,549.18	818,699.71	814,099.14	795,758.14
Liability Loss Payments	14,249,633.00	5,397,996.58	10,037,879.78	8,672,639.24	8,893,276.63	9,086,428.08
	<u>15,339,633.00</u>	<u>5,982,217.92</u>	<u>10,998,428.96</u>	<u>9,491,338.95</u>	<u>9,707,375.77</u>	<u>9,882,186.22</u>
BU 9590 -						
Management Fees	50,000.00	24,339.15	38,821.95	42,353.25	42,317.49	44,282.31
Liability Loss Payments	852,009.00	243,777.96	525,999.53	477,054.94	502,348.95	538,870.68
	<u>902,009.00</u>	<u>268,117.11</u>	<u>564,821.48</u>	<u>519,408.19</u>	<u>544,666.44</u>	<u>583,152.99</u>
REVENUE:						
BU 9591 -						
County	9,500,000.00	4,696,861.64	9,240,266.50	8,782,651.38	8,126,367.04	7,931,627.40
Employee	1,600,000.00	739,580.26	1,449,506.23	1,339,388.20	1,258,489.67	1,188,541.07
Other (Rebates)	-	-	19,676.38	108.52	143,991.04	227,280.97
	<u>11,100,000.00</u>	<u>5,436,441.90</u>	<u>10,709,449.11</u>	<u>10,122,148.10</u>	<u>9,528,847.75</u>	<u>9,347,449.44</u>
BU 9591 -						
County	475,000.00	220,689.98	446,129.52	474,862.81	397,589.06	434,997.51
Employee	160,000.00	74,950.27	151,748.92	159,164.10	136,131.21	139,670.78
	<u>635,000.00</u>	<u>295,640.25</u>	<u>597,878.44</u>	<u>634,026.91</u>	<u>533,720.27</u>	<u>574,668.29</u>
Total Revenues (Fund 14)	11,735,000.00	5,732,082.15	11,307,327.55	10,756,175.01	10,062,568.02	9,922,117.73
Difference between Rev/Exp		(521,131.88)	(255,922.89)	745,427.87	(189,474.19)	(543,221.48)

		<u>CY</u> <u>2015</u>	<u>CY</u> <u>2014</u>	<u>CY</u> <u>2013</u>	<u>CY</u> <u>2012</u>	<u>CY</u> <u>2011</u>
County Share of Health Insurance						
Unrepresented / Unclassified (C,E,MSS)						
Single	(100%)	670.58	565.56	565.56	501.64	477.74
2/4 Party	(85%)	1,282.46	1,081.62	1,081.62	959.38	913.68
Family	(85%)	1,709.86	1,442.06	1,442.06	1,279.10	1,218.20
		(18.57% Increase)	(0% Increase)	(12.74% Increase)	(5% Increase)	(5% Increase)
Deputy Sheriffs (FOP 29)						
Single	(95%)	678.64	572.36	537.28	476.56	453.86
2/4 Party	(85%)	1,366.22	1,152.24	1,081.62	959.38	913.68
Family	(85%)	1,821.48	1,536.22	1,442.06	1,279.10	1,218.20
		(18.57% increase)	(6.53% increase)	(12.74% Increase)	(5% Increase)	(5% Increase)
Correctional Officers (FOP 32)						
Single	(93%)	623.64	525.98	525.98	466.54	477.74
2/4 Party	(80%)	1,207.02	1,017.98	1,017.98	902.94	913.68
Family	(80%)	1,609.28	1,357.24	1,357.24	1,203.86	1,218.20
		(18.57% Increase)	(0% Increase)	(12.74% Increase)	(CIR)	(5% Increase)
Juvenile Detention Officers (FOP 77)						
Single	(95%)	678.64	602.48			
2/4 Party	(85%)	1,366.22	1,152.24			
Family	(85%)	1,821.48	1,536.22			
		(12.64% / 18.57%)	(6.53% increase)			
Deputy Sheriff Captains (MSS)						
Single	(95%)	637.06				
2/4 Party	(85%)	1,282.46				
Family	(85%)	1,709.86				
		(18.57% Increase)				
AFSCME (A - Clerical and G - Engineer)						
Single	(95%)	637.06				
2/4 Party	(85%)	1,282.46				
Family	(85%)	1,709.86				
		(18.57% Increase)				
		<u>Budget FY2015</u>	<u>Budget FY2014</u>	<u>FY2013</u>	<u>FY2012</u>	<u>FY2011</u>
Health Insurance Costs		9,690,357.00	9,935,666.00	8,829,943.39	8,179,558.32	7,984,669.84
		-2.47%	12.52%	7.95%	2.44%	-9.70%
FTE's		867.04	922.53	863.04	869.73	887.70
		-6.01%	6.89%	-0.77%	-2.02%	-26.48%

		<u>CY</u> <u>2015</u>	<u>CY</u> <u>2014</u>	<u>CY</u> <u>2013</u>	<u>CY</u> <u>2012</u>	<u>CY</u> <u>2011</u>
County Share of Dental Insurance						
Unrepresented / Unclassified (C,E,MSS)						
Single	(75%)	22.51	22.51	22.51	21.62	21.62
2/4 Party	(75%)	50.79	50.79	50.79	48.79	48.79
Family	(75%)	79.08	79.08	79.08	75.96	75.96
		(0% Increase)	(0% Increase)	(4.11% Increase)	(0% Increase)	(8.62% Incr)
Deputy Sheriffs (FOP 29)						
Single	(100%)	30.01	30.01	30.01	28.83	28.83
2/4 Party	(80%)	54.18	54.18	54.18	52.04	52.04
Family	(80%)	84.35	84.35	84.35	81.02	81.02
		(0% Increase)	(0% Increase)	(4.11% Increase)	(0% Increase)	(8.62% Incr)
Correctional Officers (FOP 32)						
Single	(91%)	27.31	27.31	27.31	26.24	28.83
2/4 Party	(67.5%)	45.71	45.71	45.71	43.91	55.29
Family	(67.5%)	71.17	71.17	71.17	68.36	86.09
		(0% Increase)	(0% Increase)	(4.11% Increase)	(CIR)	(8.62% Incr)
Juvenile Detention Officers (FOP 77)						
Single	(75%)	22.51	22.51			
2/4 Party	(75%)	50.79	50.79			
Family	(75%)	79.08	79.08			
		(0% Increase)	(0% Increase)			
Deputy Sheriff Captains (MSS)						
Single	(100%)	30.01				
2/4 Party	(80%)	54.18				
Family	(80%)	84.35				
		(0% Increase)				
AFSCME (A - Clerical and G - Engineer)						
Single	(75%)	22.51				
2/4 Party	(75%)	50.79				
Family	(75%)	79.08				
		(0% Increase)				
		<u>Budget FY2015</u>	<u>Budget FY2014</u>	<u>FY2013</u>	<u>FY2012</u>	<u>FY2011</u>
Dental Insurance Costs		472,160.00	482,971.00	438,948.44	434,434.79	435,033.15
		-2.24%	10.03%	1.04%	-0.14%	-8.21%
FTE's		867.04	922.53	863.04	869.73	887.70
		-6.01%	6.89%	-0.77%	-2.02%	-26.48%

Visitors Improvement (Fund 18)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,400,000	889,785	510,215	36.44%
Total Revenues	1,400,000	889,785	510,215	36.44%
Expenditures				
Visitors Improvement				
Other Contracted Services	3,473,067	1,090,365	2,382,702	68.61%
Total Visitors Improvement Expenditures	3,473,067	1,090,365	2,382,702	68.61%
Excess (Deficiency) of Revenues over Expenditures	(2,073,067)	(200,580)		
Fund Balance - July 1, 2014	2,073,067	2,073,067		
Fund Balance - December 31, 2014	-	1,872,487		

Visitor Improvement - Fund 18		Bid Fees	Grants	
	<u>1%</u>	<u>1/2%</u>	<u>1/2%</u>	<u>Total</u>
Balance at 12-31-14	(689,142.88)	1,118,042.21	1,443,587.58	1,872,486.91

1% -

FY15 Projected/Committed Funds: (Remaining)

Lancaster Event Center	422,549.00			Total Committed Expenditures
Arena - Year 3	375,000.00			
Centennial Mall	500,000.00		FY15	2,291,911.08
Spring Creek	68,500.00		FY16	1,447,324.00
City of Lincoln - Haines Branch (Year 2)	20,000.00		FY17	966,000.00
Lincoln Childrens Museum (2 of 2)	100,000.00			
Lied Center	89,862.08			
Lincoln Childrens Zoo	200,000.00			
Lincoln Parks Foundation	<u>50,000.00</u>			
	1,825,911.08			

Estimated Annual Receipts 1,600,000.00

FY16 Projected/Committed Funds:

Lancaster Event Center	411,324.00
Arena - Year 4	500,000.00
City of Lincoln - Haines Branch (3 of 3)	20,000.00
Lincoln Parks Foundation	<u>50,000.00</u>
	981,324.00

FY17 Projected/Committed Funds

Arena - Year 5	500,000.00
----------------	------------

Estimated Bid Fees (1/2%) 366,000.00

Estimated Grants (1/2%) - (10 Grants) 100,000.00

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	Approved 3-11-10
Sherman Field	150,000.00	150,000.00	-	C-11-0570
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	2,125,000.00	1,375,000.00	5 year contract (C-11-0454)
Lancaster County Event Center	275,751.00	275,751.00	-	C-11-0372
Spring Creek	68,500.00	-	68,500.00	C-12-0551
Centennial Mall	400,000.00	-	400,000.00	Approved 2-23-12
City of Lincoln - Haines Branch	60,000.00	20,000.00	40,000.00	C-13-0018 - \$20,000 for 3 years
City of Lincoln - Boosalis Trail	300,000.00	294,354.57	5,645.43	C-13-0168 (FINAL)
City of Lincoln - Pioneers Park	103,000.00	94,206.68	8,793.32	Parking at Pinewood Bowl C-13-0493 (FINAL)
Lancaster County Event Center	2,124,790.00	1,290,917.00	833,873.00	5 year contract C-13-0084
Lincoln Childrens Museum	200,000.00	100,000.00	100,000.00	2 year contract C-14-0031
Lied Center	89,862.08	-	89,862.08	C-14-0376
Lincoln Childrens Zoo	200,000.00	-	200,000.00	C-14-0452
Lincoln Parks Foundation	100,000.00	-	100,000.00	C-14-0554
Totals	9,104,903.08	5,783,229.25	3,321,673.83	

Visitors Promotion (Fund 19)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,400,000	889,785	510,215	36.44%
Total Revenues	1,400,000	889,785	510,215	36.44%
Expenditures				
Visitors Promotion				
Other Contracted Services	1,400,004	700,002	700,002	50.00%
Total Visitors Promotion Expenditures	2,170,173	700,002	1,470,171	67.74%
Excess (Deficiency) of Revenues over Expenditures	(770,173)	189,783		
Fund Balance - July 1, 2014	770,173	770,173		
Fund Balance - December 31, 2014	-	959,956		

Library (Fund 20)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	747,662	342,985	404,677	54.13%
State Revenues	2,700	2,440	260	9.65%
Total Revenues	750,362	345,425	404,937	53.97%
Expenditures				
Library				
City/County Shared	761,853	-	761,853	100.00%
Misc. Fees & Services	500	-	500	100.00%
Total Library Expenditures	762,353	-	762,353	100.00%
Excess (Deficiency) of Revenues over Expenditures	(11,991)	345,425		
Fund Balance - July 1, 2014	21,991	21,991		
Fund Balance - December 31, 2014	10,000	367,416		

Bridge & Road (Fund 21)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015		Remaining	Remaining
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Percent</u>
Revenues				
State Revenues	329,138	-	329,138	100.00%
Charges for Services	685,000	280,604	404,396	59.04%
Interest Income	20,000	11,901	8,099	40.49%
Other Revenues	25,000	5,000	20,000	80.00%
Total Revenues	1,059,138	297,505	761,633	71.91%
Expenditures				
Bridge & Road				
Salaries & Wages	1,656,536	782,092	874,444	52.79%
Employee Benefits	662,212	323,438	338,774	51.16%
Other Compensation Costs	48,202	48,202	-	0.00%
Office Supplies	1,400	24	1,376	98.28%
Operating Supplies	29,900	14,522	15,378	51.43%
Medical Supplies	200	47	153	76.27%
Energy Supplies	633,200	212,015	421,185	66.52%
Highway & Bridge Supplies	743,300	735,019	8,281	1.11%
Traffic Control Supplies	10,000	143	9,857	98.57%
Repair & Maintenance Supplies	166,000	55,992	110,008	66.27%
Communications	3,000	1,354	1,646	54.88%
Postage, Courier & Freight	1,100	65	1,035	94.07%
Misc. Fees & Services	7,100	2,117	4,983	70.18%
Utilities	56,200	19,527	36,673	65.25%
Repair & Maintenance Costs	47,100	8,143	38,957	82.71%
Rentals	7,500	1,770	5,730	76.40%
Land	275,500	-	275,500	100.00%
Equipment	155,150	34,959	120,191	77.47%
Capitalized Contracts	5,614,911	42,748	5,572,163	99.24%
Total Bridge & Road Expenditures	10,118,511	2,282,179	7,836,332	77.45%
Excess (Deficiency) of Revenues over Expenditures	(9,059,373)	(1,984,674)		
Other Financing Sources (Uses)				
Operating Transfers In	6,246,436	3,147,782		
Total Other Financing Sources (Uses)	6,246,436	3,147,782		
Net Change in Fund Balance	(2,812,937)	1,163,108		
Fund Balance - July 1, 2014	3,112,937	3,112,937		
Fund Balance - December 31, 2014	300,000	4,276,045		

Highway (Fund 22)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Licenses and Permits	-	1,285	(1,285)	
State Revenues	7,440,072	3,896,149	3,543,923	47.63%
Charges for Services	30,000	12,418	17,582	58.61%
Interest Income	10,000	4,156	5,844	58.44%
Other Revenues	10,000	2,472	7,528	75.28%
Total Revenues	7,490,072	3,916,481	3,573,591	47.71%
Expenditures				
Highway				
Salaries & Wages	1,819,332	907,753	911,579	50.11%
Employee Benefits	752,187	356,881	395,306	52.55%
Other Compensation Costs	48,660	48,202	458	0.94%
Office Supplies	3,600	1,944	1,656	46.01%
Operating Supplies	143,366	73,495	69,871	48.74%
Medical Supplies	400	29	371	92.79%
Energy Supplies	774,000	307,669	466,331	60.25%
Highway & Bridge Supplies	983,750	507,296	476,454	48.43%
Traffic Control Supplies	111,900	589	111,311	99.47%
Repair & Maintenance Supplies	375,800	143,673	232,127	61.77%
Other Contracted Services	12,550	3,310	9,240	73.62%
Communications	5,325	2,570	2,755	51.74%
Postage, Courier & Freight	4,400	1,663	2,737	62.21%
Printing & Advertising	600	363	237	39.48%
Misc. Fees & Services	14,500	16,331	(1,831)	-12.63%
Utilities	40,600	13,121	27,479	67.68%
Repair & Maintenance Costs	197,250	39,645	157,605	79.90%
Rentals	25,000	7,911	17,089	68.36%
Buildings	300,000	-	300,000	100.00%
Equipment	995,900	238,673	757,227	76.03%
Capitalized Contracts	1,591,388	35,884	1,555,504	97.75%
Total Highway Expenditures	8,200,508	2,707,001	5,493,507	66.99%
Excess (Deficiency) of Revenues over Expenditures	(710,436)	1,209,480		
Fund Balance - July 1, 2014	910,436	910,436		
Fund Balance - December 31, 2014	200,000	2,119,916		

Veterans Aid (Fund 26)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	<u>FY2014-2015 Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Revenues				
Total Revenues	-	-	-	
Expenditures				
Veterans Aid				
Other Client Services	12,880	1,272	11,608	90.12%
Total Veterans Aid Expenditures	12,880	1,272	11,608	90.12%
Excess (Deficiency) of Revenues over Expenditures	(12,880)	(1,272)		
Other Financing Sources (Uses)				
Operating Transfers In	5,000	5,000		
Total Other Financing Sources (Uses)	5,000	5,000		
Net Change in Fund Balance	(7,880)	3,728		
Fund Balance - July 1, 2014	11,141	11,141		
Fund Balance - December 31, 2014	3,261	14,869		

Grants (Fund 27)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

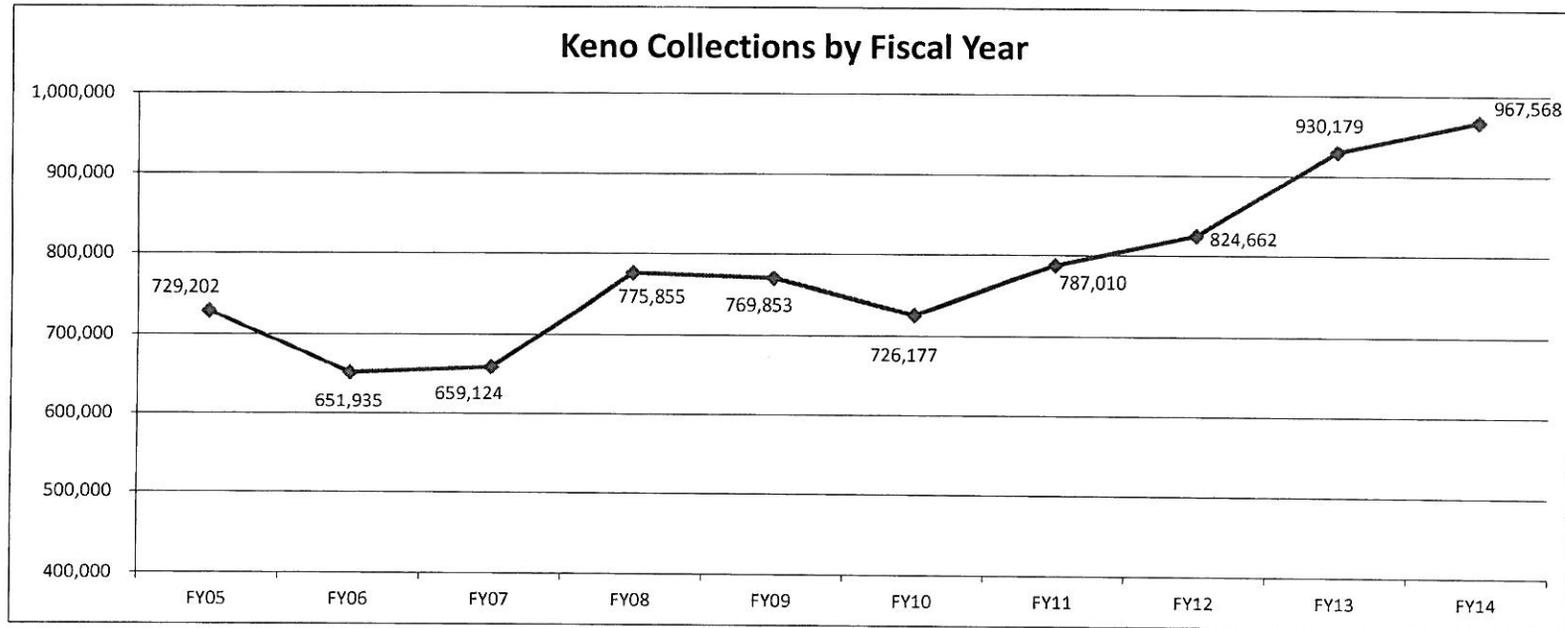
	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Federal Grants	2,332,829	731,152	1,601,677	68.66%
State Revenues	1,386,354	718,272	668,082	48.19%
Other Intergovernmental	50,000	-	50,000	100.00%
Charges for Services	-	5,985	(5,985)	
Fines & Forfeitures	64,185	883,775	(819,590)	-1276.92%
Other Revenues	12,715	24,865	(12,150)	-95.56%
Total Revenues	3,846,083	2,364,049	1,482,034	38.53%
Expenditures				
Grants				
Office Supplies	8,414	25	8,389	99.71%
Operating Supplies	64,390	101,170	(36,780)	-57.12%
Energy Supplies	-	265	(265)	
Repair & Maintenance Supplies	-	1,139	(1,139)	
Food Supplies	300	5,221	(4,921)	-1640.21%
Other Contracted Services	2,559,094	259,938	2,299,156	89.84%
Not-For-Profit Contracts	1,094,875	351,984	742,891	67.85%
Trans, Travel & Subsistance	100,027	60,638	39,389	39.38%
Communications	1,500	2,379	(879)	-58.58%
Printing & Advertising	-	89	(89)	
Other Client Services	80,455	38,759	41,696	51.82%
Misc. Fees & Services	463,047	115,244	347,803	75.11%
Repair & Maintenance Costs	-	7,885	(7,885)	
Rentals	720	4,038	(3,318)	-460.83%
Equipment	3,574	163,641	(160,067)	-4478.66%
Total Grants Expenditures	4,376,396	1,112,564	3,263,832	74.58%
Excess (Deficiency) of Revenues over Expenditures	(530,313)	1,251,485		
Other Financing Sources (Uses)				
Operating Transfers In	-	449		
Operating Transfers Out	(269,925)	(86,127)		
Total Other Financing Sources (Uses)	(269,925)	(85,678)		
Net Change in Fund Balance	(800,236)	1,165,807		
Fund Balance - July 1, 2014	800,236	800,236		
Fund Balance - December 31, 2014	-	1,966,043		

Keno (Fund 28)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Other Revenues	900,000	492,567	407,433	45.27%
Total Revenues	900,000	492,567	407,433	45.27%
Expenditures				
Keno				
Other Contracted Services	1,500	750	750	50.00%
City/County Shared	100,000	-	100,000	100.00%
Not-For-Profit Contracts	50,000	25,402	24,598	49.20%
Misc. Fees & Services	942,335	-	942,335	100.00%
Equipment	160,424	-	160,424	100.00%
Total Keno Expenditures	1,254,259	26,152	1,228,107	97.91%
Excess (Deficiency) of Revenues over Expenditures	(354,259)	466,415		
Other Financing Sources (Uses)				
Operating Transfers Out	(1,250,000)	-	(1,250,000)	
Total Other Financing Sources (Uses)	(1,250,000)	-	(1,250,000)	
Net Change in Fund Balance	(1,604,259)	466,415		
Fund Balance - July 1, 2014	1,604,259	1,604,259		
Fund Balance - December 31, 2014	-	2,070,674		

**LANCASTER COUNTY
KENO COLLECTIONS**

	FY10		FY11		FY12		FY13		FY14		FY15		
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	
JUL	53,141	53,141	54,818	54,818	59,000	59,000	72,986	72,986	75,282	75,282	75,142	75,142	
AUG	54,577	107,718	60,328	115,146	60,718	119,718	71,393	144,379	74,186	149,468	87,116	162,258	
SEP	52,546	160,264	61,899	177,045	61,672	181,390	74,537	218,916	71,303	220,771	84,648	246,906	
OCT	54,729	214,993	59,753	236,798	61,010	242,400	70,153	289,069	77,926	298,697	78,278	325,184	
NOV	64,169	279,162	64,024	300,822	61,383	303,783	73,390	362,459	77,475	376,172	83,260	408,444	
DEC	58,999	338,161	63,243	364,065	61,722	365,505	70,626	433,085	83,359	459,531	84,123	492,567	
JAN	63,709	401,870	62,335	426,400	73,436	438,941	75,883	508,968	83,957	543,488			
FEB	60,745	462,615	64,761	491,161	73,167	512,108	79,525	588,493	75,789	619,277			
MAR	63,925	526,540	75,107	566,268	79,302	591,410	77,929	666,422	79,447	698,724			
APR	75,688	602,228	78,550	644,818	82,683	674,093	95,943	762,365	102,225	800,949			
MAY	60,446	662,674	74,966	719,784	79,385	753,478	84,940	847,305	86,357	887,306			
JUN	63,503	726,177	67,226	787,010	71,184	824,662	82,874	930,179	80,262	967,568			
AVG	60,515		65,584		68,722		77,515		80,631		82,095		
											FY15 Projected at 82,095 per month		985,134



Economic Development (Fund 30)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	1,500	721	779	51.94%
Other Revenues	15,500	7,794	7,706	49.72%
Total Revenues	17,000	8,514	8,486	49.92%
Expenditures				
Economic Development				
Other Contracted Services	20,000	1,277	18,723	93.62%
Misc. Fees & Services	321,302	-	321,302	100.00%
Total Economic Development Expenditures	341,302	1,277	340,025	99.63%
Excess (Deficiency) of Revenues over Expenditures	(324,302)	7,238		
Fund Balance - July 1, 2014	324,302	324,302		
Fund Balance - December 31, 2014	-	331,540		

Debt Service (Fund 41)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	513,615	247,091	266,524	51.89%
State Revenues	1,750	2,338	(588)	-33.59%
Other Intergovernmental	17,000	3	16,997	99.98%
Other Revenues	50,400	25,200	25,200	50.00%
Total Revenues	582,765	274,632	308,133	52.87%
Expenditures				
Debt Service				
Debt Service	2,208,499	1,261,643	946,856	42.87%
Total Debt Service Expenditures	2,208,499	1,261,643	946,856	42.87%
Excess (Deficiency) of Revenues over Expenditures	(1,625,734)	(987,011)		
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(1,625,734)	(987,011)		
Fund Balance - July 1, 2014	1,725,734	1,725,734		
Fund Balance - December 31, 2014	100,000	738,723		

LANCASTER COUNTY, NEBRASKA
BONDS OUTSTANDING @ 6-30-14

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, 2014</u>
6/30/2004	11/1/2014		1.65 - 4.00	4,640,000	370,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	370,000	7,400	377,400

Final Bond Payment was made in November 2014.

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, 2014</u>
6/18/2004	12/1/2016		2.35 - 4.50	5,605,000	2,195,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	555,000	80,895	635,895
2016	575,000	59,138	634,138
2017	1,065,000	23,963	1,088,963
	2,195,000	163,995	2,358,995

VOIP Project - City of Lincoln issued bonds and the County is paying the debt service payments.

<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, 2014</u>
10/17/2012	6/1/2016		3.00	785,000	445,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	350,000	13,350	363,350
2016	95,000	2,850	97,850
	445,000	16,200	461,200

Building Fund (Fund 51)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	200,000	95,581	104,419	52.21%
State Revenues	500	918	(418)	-83.65%
Other Intergovernmental	6,000	1	5,999	99.98%
Other Revenues	67,100	33,551	33,549	50.00%
Total Revenues	273,600	130,051	143,549	52.47%
Expenditures				
Building Fund				
Other Contracted Services	-	7,763	(7,763)	
Misc. Fees & Services	-	54	(54)	
Utilities	-	285	(285)	
Land	800	1,000	(200)	-25.00%
Buildings	779,237	-	779,237	100.00%
Improvements Other Than Bldg	-	48,269	(48,269)	
Total Building Fund Expenditures	780,037	58,985	721,052	92.44%
Excess (Deficiency) of Revenues over Expenditures	(506,437)	71,066		
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(506,437)	71,066		
Fund Balance - July 1, 2014	506,437	506,437		
Fund Balance - December 31, 2014	-	577,503		

Lancaster County
Building Fund Budget - 51

	FY15 <u>Budget</u>	Expended <u>12/31/2014</u>	
Property Management Properties			
5161 Youth Assessment	68,600.00	-	
5163 Shop/Unallocated	-	-	
5164 Trabert Hall	113,342.00	-	
5165 Motor Vehicle Building	138,220.00	50,643.70	Install crash rails and drain system, sidewalk
5166 Mental Health Center	36,326.00	-	
5168 605 Building	-	285.25	
	<u>356,488.00</u>	<u>50,928.95</u>	
Joint PBC Properties			
9810 City/County/Hall of Justice	-	1,614.00	
Other Buildings			
9840 Misc Buildings	423,549.00	6,388.00	
Transfers to State		54.17	
TOTAL BUILDING FUND	780,037.00	58,985.12	

Jail Savings Fund (Fund 52)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	514	(514)	
Interest Income	2,000	-	2,000	100.00%
Total Revenues	2,000	514	1,486	74.32%
Expenditures				
Building Fund				
Equipment	877,699	2,108	875,591	99.76%
Total Building Fund Expenditures	877,699	2,108	875,591	99.76%
Excess (Deficiency) of Revenues over Expenditures	(875,699)	(1,594)		
Fund Balance - July 1, 2014	875,699	875,699		
Fund Balance - December 31, 2014	-	874,105		

Manor (Fund 61)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	5,000	928	4,072	81.44%
Total Revenues	5,000	928	4,072	81.44%
Expenditures				
Manor				
Total Manor Expenditures	-	-	-	
Excess (Deficiency) of Revenues over Expenditures	5,000	928		
Other Financing Sources (Uses)				
Operating Transfers Out	(782,781)	(778,709)		
Total Other Financing Sources (Uses)	(782,781)	(778,709)		
Net Change in Fund Balance	(777,781)	(777,781)		
Fund Balance - July 1, 2014	777,781	777,781		
Fund Balance - December 31, 2014	-	0		
Sale Amount - \$2,656,277				

NOTE : Closed out fund.

Community Mental Health Center
Statement of Revenues and Expenditures
December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	9,451	(9,451)	
Medicaid/Medicare/MRO Reimbursements	608,900	434,566	174,334	28.63%
State Revenues	1,245,538	968,327	277,211	22.26%
Charges for Services	414,652	224,538	190,114	45.85%
Other Revenues	-	64,123	(64,123)	
Total Revenues	2,269,090	1,701,005	568,085	25.04%
Expenditures				
Mental Health				
Salaries & Wages	1,794,436	900,174	894,262	49.84%
Employee Benefits	618,576	295,677	322,899	52.20%
Other Compensation Costs	12,761	79,115	(66,354)	-519.97%
Office Supplies	4,200	895	3,305	78.69%
Operating Supplies	2,100	923	1,177	56.06%
Medical Supplies	28,600	5,882	22,718	79.43%
Energy Supplies	300	18	282	94.14%
Other Contracted Services	735,129	333,869	401,260	54.58%
Trans, Travel & Subsistance	300	44	256	85.42%
Communications	7,150	4,748	2,402	33.60%
Postage, Courier & Freight	4,000	233	3,767	94.18%
Printing & Advertising	4,750	2,090	2,660	56.01%
Contracted Health Services	149,700	52,388	97,312	65.00%
Other Client Services	39,800	16,179	23,621	59.35%
Misc. Fees & Services	10,600	122,912	(112,312)	-1059.55%
Insurance & Surety Bonds	26,495	42,190	(15,695)	-59.24%
Repair & Maintenance Costs	500	543	(43)	-8.61%
Rentals	105,412	52,706	52,706	50.00%
Total Mental Health Expenditures	3,553,739	1,911,809	1,641,930	46.20%
Excess (Deficiency) of Revenues over Expenditures	(1,284,649)	(210,804)		
Other Financing Sources (Uses)				
Operating Transfers In	1,169,664	400,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	1,169,664	400,000		
Net Change in Fund Balance	(114,985)	189,196		
Fund Balance - July 1, 2014	114,985	114,985		
Fund Balance - December 31, 2014	-	304,181		

Community Mental Health Center (Excluding Crisis Center)
Statement of Revenues and Expenditures
December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Revenues				
Taxes	-	9,451	(9,451)	
Medicaid/Medicare/MRO Reimbursements	360,000	235,793	124,207	34.50%
State Revenues	58,000	37,268	20,732	35.74%
Charges for Services	-	4,965	(4,965)	
Other Revenues	-	59,223	(59,223)	
Total Revenues	418,000	346,700	71,300	17.06%
Expenditures				
Mental Health				
Salaries & Wages	36,500	6,891	29,609	81.12%
Employee Benefits	66,000	36,236	29,764	45.10%
Other Compensation Costs	-	66,354	(66,354)	
Other Contracted Services	643,208	301,321	341,887	53.15%
Communications	2,000	2,379	(379)	-18.93%
Postage, Courier & Freight	-	130	(130)	
Misc. Fees & Services	-	119,788	(119,788)	
Total Mental Health Expenditures	747,708	533,099	214,609	28.70%
Excess (Deficiency) of Revenues over Expenditures	(329,708)	(186,399)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(329,708)	(186,399)		
Fund Balance - July 1, 2014	329,708	329,708		
Fund Balance - December 31, 2014	-	143,309		

Crisis Center
Statement of Revenues and Expenditures
December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Medicaid/Medicare/MRO Reimbursements	248,900	198,773	50,127	20.14%
State Revenues	1,187,538	931,059	256,479	21.60%
Charges for Services	414,652	219,573	195,079	47.05%
Total Revenues	1,851,090	1,354,305	496,785	26.84%
Expenditures				
Mental Health				
Salaries & Wages	1,757,936	893,283	864,653	49.19%
Employee Benefits	552,576	259,440	293,136	53.05%
Other Compensation Costs	12,761	12,761	-	0.00%
Office Supplies	4,200	895	3,305	78.69%
Operating Supplies	2,100	923	1,177	56.06%
Medical Supplies	28,600	5,882	22,718	79.43%
Energy Supplies	300	18	282	94.14%
Other Contracted Services	91,921	32,548	59,373	64.59%
Trans, Travel & Subsistence	300	44	256	85.42%
Communications	5,150	2,369	2,781	53.99%
Postage, Courier & Freight	4,000	103	3,897	97.43%
Printing & Advertising	4,750	2,090	2,660	56.01%
Contracted Health Services	149,700	52,388	97,312	65.00%
Other Client Services	39,800	16,179	23,621	59.35%
Misc. Fees & Services	10,600	3,124	7,476	70.53%
Insurance & Surety Bonds	26,495	42,190	(15,695)	-59.24%
Rentals	105,412	52,706	52,706	50.00%
Total Mental Health Expenditures	2,806,031	1,378,710	1,427,321	50.87%
Excess (Deficiency) of Revenues over Expenditures	(954,941)	(24,405)		
Other Financing Sources (Uses)				
Operating Transfers In	1,169,664	400,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	1,169,664	400,000		
Net Change in Fund Balance	214,723	375,595		
Fund Balance - July 1, 2014	(214,723)	(214,723)		
Fund Balance - December 31, 2014	-	160,872		

Weed Control (Fund 64)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Special Assessments	32,000	7,133	24,867	77.71%
Other Intergovernmental	144,971	-	144,971	100.00%
Charges for Services	26,000	21,223	4,777	18.37%
Total Revenues	202,971	28,680	174,291	85.87%
Expenditures				
Weed Control				
Salaries & Wages	190,724	87,638	103,086	54.05%
Employee Benefits	60,262	29,837	30,425	50.49%
Other Compensation Costs	5,638	4,138	1,500	26.61%
Office Supplies	1,250	363	887	70.95%
Operating Supplies	1,950	15	1,935	99.23%
Energy Supplies	8,000	4,193	3,807	47.59%
Other Contracted Services	45,777	27,243	18,534	40.49%
Trans, Travel & Subsistence	3,750	1,119	2,631	70.15%
Communications	3,000	1,250	1,750	58.32%
Postage, Courier & Freight	8,500	6,622	1,878	22.10%
Printing & Advertising	3,350	2,017	1,333	39.79%
Misc. Fees & Services	36,600	26,027	10,573	28.89%
Insurance & Surety Bonds	4,050	4,712	(662)	-16.35%
Utilities	950	-	950	100.00%
Repair & Maintenance Costs	5,000	1,251	3,749	74.99%
Equipment	2,000	-	2,000	100.00%
Total Weed Control Expenditures	380,801	196,426	184,375	48.42%
Excess (Deficiency) of Revenues over Expenditures	(177,830)	(167,746)		
Other Financing Sources (Uses)				
Operating Transfers In	144,972	144,972		
Total Other Financing Sources (Uses)	144,972	144,972		
Net Change in Fund Balance	(32,858)	(22,774)		
Fund Balance - July 1, 2014	90,858	90,858		
Fund Balance - December 31, 2014	58,000	68,084		

County/City Property Management (Fund 65)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	3,013,873	1,744,589	1,269,284	42.11%
Total Revenues	3,013,873	1,744,589	1,269,284	42.11%
Expenditures				
Property Management				
Salaries & Wages	2,467,948	1,213,765	1,254,183	50.82%
Employee Benefits	965,995	463,934	502,061	51.97%
Other Compensation Costs	52,991	52,991	-	0.00%
Insurance & Surety Bonds	7,740	7,740	-	0.00%
Total Property Management Expenditures	3,494,674	1,738,430	1,756,244	50.25%
Excess (Deficiency) of Revenues over Expenditures	(480,801)	6,159		
Fund Balance - July 1, 2014	480,801	480,801		
Adjustment in June not picked up		1,286		
Fund Balance - December 31, 2014	-	488,246		

Property Management (Fund 66)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Revenues				
Charges for Services	62,373	37,273	25,100	40.24%
Other Revenues	1,359,774	666,466	693,308	50.99%
Total Revenues	1,422,147	703,739	718,408	50.52%
Expenditures				
Property Management				
Salaries & Wages	393,280	192,331	200,949	51.10%
Employee Benefits	144,346	70,879	73,467	50.90%
Other Compensation Costs	7,975	-	7,975	100.00%
Office Supplies	350	-	350	100.00%
Operating Supplies	36,969	14,347	22,622	61.19%
Medical Supplies	500	12	488	97.61%
Energy Supplies	8,320	2,488	5,832	70.10%
Highway & Bridge Supplies	215	-	215	100.00%
Traffic Control Supplies	350	1,532	(1,182)	-337.67%
Repair & Maintenance Supplies	34,600	18,113	16,487	47.65%
Other Contracted Services	364,197	140,391	223,806	61.45%
Trans, Travel & Subsistence	-	353	(353)	
Communications	4,010	2,320	1,690	42.15%
Postage, Courier & Freight	181	-	181	100.00%
Printing & Advertising	500	5	495	99.00%
Contracted Health Services	-	236	(236)	
Misc. Fees & Services	950	882	68	7.16%
Insurance & Surety Bonds	18,149	38,158	(20,009)	-110.25%
Utilities	390,120	196,042	194,078	49.75%
Repair & Maintenance Costs	50,456	21,328	29,128	57.73%
Rentals	1,351	1,472	(121)	-8.99%
Buildings	22,876	1,879	20,997	91.78%
Improvements Other Than Bldg	450	2,735	(2,285)	-507.80%
Equipment	150	914	(764)	-509.41%
Total Property Management Expenditures	1,480,295	710,024	770,271	52.03%
Excess (Deficiency) of Revenues over Expenditures	(58,148)	(6,285)		
Fund Balance - July 1, 2014	108,148	108,148		
Fund Balance - December 31, 2014	50,000	101,863		

City Maintenance (Fund 67)
Statement of Revenues and Expenditures
July 1, 2014 through December 31, 2014

	FY2014-2015 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	303,500	151,750	151,750	50.00%
Total Revenues	303,500	151,750	151,750	50.00%
Expenditures				
City Maintenance				
Operating Supplies	3,600	904	2,696	74.88%
Energy Supplies	5,100	1,649	3,452	67.68%
Traffic Control Supplies	500	-	500	100.00%
Repair & Maintenance Supplies	8,000	3,161	4,839	60.48%
Other Contracted Services	240,500	105,275	135,225	56.23%
City/County Shared	5,100	495	4,605	90.30%
Communications	500	285	215	42.99%
Misc. Fees & Services	2,000	-	2,000	100.00%
Insurance & Surety Bonds	1,500	2,312	(812)	-54.11%
Utilities	41,500	8,095	33,405	80.49%
Repair & Maintenance Costs	24,000	3,964	20,036	83.48%
Rentals	30,500	11,375	19,125	62.70%
Buildings	351,696	7,454	344,242	97.88%
Improvements Other Than Bldg	5,000	22,720	(17,720)	-354.40%
Equipment	1,000	-	1,000	100.00%
Total City Maintenance Expenditures	720,496	167,690	552,806	76.73%
Excess (Deficiency) of Revenues over Expenditures	(416,996)	(15,940)		
Fund Balance - July 1, 2014	416,996	416,996		
Fund Balance - December 31, 2014	-	401,056		

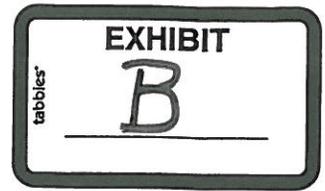


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MEMORANDUM

TO: Lancaster County Board of Commissioners

FROM: Gordon Kissel
Joseph D. Kohout
Jonathan G. Bradford

DATE: February 5, 2015

RE: Weekly Update on the 2015 Legislature

Please accept this as the fifth of your weekly reports for the 2015 Legislative Session. Today is day 21. The Legislature continues to convene in the mornings – typically at 9am – and adjourn at noon for committee hearings in the afternoon.

Below, please find legislation of particular note to Lancaster County

2015 Lancaster County Legislative Priorities:

1. **Property Tax Relief:** The Board has identified several potential options under this priority.

RESTORE STATE AID TO COUNTIES:

LB 609 – Adopt the Nebraska Bridge Repair Act
Introduced by Sen. Jim Smith of Papillion
Hearing Date: March 9, 2015
Transportation & Telecommunication

LB 609 creates a mechanism for priority of bridge repairs in Nebraska which includes a process whereby projects are prioritized by a commission including some county commissioners. Engineer Dingman has expressed a concern about the design-build provisions of the bill. The hearing has been set for March 9, 2015 so we have some time to work through this concern.

POSITION: HOLD OFF POSITION UNTIL AFTER MEETING CAN OCCUR TO DISCUSS THIS DESIGN-BUILD POINT.

LB 610 – Change motor vehicle excise taxes.
Introduced by Sen. Jim Smith, Papillion
Hearing Date: March 6, 2015
Revenue

Increases the gas tax by \$.015 over the course of a period of time. Intent is to fund LB610.

POSITION: HOLD OFF POSITION UNTIL WE HAVE CLEAR DESCRIPTION OF HOW THE FUNDING WILL FLOW.

LB 626 – Create a fund and change motor vehicle fees and taxes and their distribution.
Introduced by Sen. Kathy Campbell, Lincoln
Hearing Date: March 9, 2015
Transportation & Telecommunication

Is intended to increase the registration fee for vehicles and move an amount into a Bridge Bank which will be used to repair bridges throughout Nebraska.

POSITION: HOLD OFF POSITION UNTIL WE HAVE CLEAR DESCRIPTION OF HOW THE FUNDING WILL FLOW.

LB 633 – Appropriate funds for state aid to municipalities and counties.
Introduced by Sen. John Stinner, Gering
Hearing Date: TBA; Appropriations

LB 633 appropriates \$20,000,000 to counties and \$20,000,000 to cities for infrastructure projects for one year.

POSITION: RECOMMEND SUPPORT

OPPOSE ELIMINATION OF THE INHERITANCE TAX:

No legislation was introduced this year that would eliminate the inheritance tax

ELIMINATE UNFUNDED MANDATES:

LB 105 - Change Provisions relating to payment of fees and costs associated with deaths of incarcerated persons and grand juries
Introduced by Sen. Dan Watermeier, Syracuse
Hearing Date: February 12, 2015
Government

LB 105 would change provisions relating to the payment of fees and costs associated with the deaths of incarcerated persons and grand juries when it relates to the state. State of Nebraska would be responsible for payment of juror



when the individual in question died by unlawful means while serving at a state facility. An autopsy done by the county coroner of that individual shall be charged back to the state.

POSITION: RECOMMEND SUPPORT

LB 427 – Provide for payment of probation office cost by the state
Introduced by Sen. Mike Groene, North Platte
Hearing Date: February 29, 2015
Government

This bill allows for the state to pay the cost of probation offices and those facilities performing in their official capacity. Actual and necessary expenses shall be paid. As Prior to July 1, 2015, counties providing space for probation services, may negotiate lease arrangements. Upon the close of business of June 30, 2015, the county shall no longer provide office and facilities to probation

POSITION: SUPPORT. The hearing on this bill was last Thursday, January 29, 2015. Those appearing in support included Joe Hewgley from the Lincoln County Board of Commissioners, Larry Dix with NACO, Mike Kelley representing the Douglas County Board of Commissioners and Kerry Eagan representing this board. There was no opposition to the bill. We worked with NACO this week to attempt to advance the bill from Committee but they did not slate it for action yesterday.

LB 341 – Provide requirements relating to health benefit plan coverage for insureds in jail custody.
Introduced by Sen. Sara Howard, Omaha
Hearing Date: March 9, 2015
Banking
DOUGLAS COUNTY PRIORITY

LB 341 states that an insurer may not cancel coverage or deny reimbursement for services covered by the plan for an individual in jail. LB 341 allows for reimbursement of a political subdivision by the insurer for services covered of an individual in custody. Coverage can be denied if the injuries occurred as a result of violation of law.

POSITION: RECOMMEND SUPPORT

RAISE COUNTY FEES:

LB 88 – Raise marriage license fees
Introduced by Sen. Kathy Campbell, Lincoln
Hearing Date: 1/21/2015
Judiciary

As introduced and advanced by the Committee, the bill would raise marriage license fees to \$50 from \$15 and certified copies from \$6 to \$16. This bill was advanced on a near-unanimous vote by the Judiciary Committee including three Lancaster County Senators – Senators Coash, Morfeld & Pansing Brooks. Dan Nolte did a great job testifying on behalf of Lancaster County. As noted last week, Senator Chambers began to filibuster the bill. An amendment had been agreed to by Senators Campbell and Bill Kintner of Papillion that would change the language in the bill so that the county board can set the rate in a range between \$30 and \$50 and certified copies be \$16. However concerns were raised on this methodology due to consistency across the state. Earlier this week, Senators Campbell and Chambers agreed to an amendment on LB88 that would raise fees to \$25. The amendment was adopted the bill advanced to Select File.

POSITION: SUPPORT

SUPPORT ADEQUATE APPROPRIATIONS FOR IMPLEMENTATION OF LB561:

We continue to monitor all efforts in this area.

2. Support Medicaid Expansion under the Affordable Care Act:

LB 472 – Adopt the Medicaid Redesign Act.
Introduced by Sen. Kathy Campbell, Lincoln
Hearing Date:
Health and Human Services

LB 472 sets out to redesign Nebraska's Medicaid program with a specific plan. LB 472 creates the Medicaid Redesign Task force to review the Medicaid program and provide recommendations. LB 472 allows DHHS to work with the federal government to create a coverage plan. An estimated 1.8 billion in funds would be returned to Nebraska's economy from now until 2020. The Governor and DHHS would design and implement a Nebraska plan. The bill would ask that enrollees to contribute 2% of their income, unless active in a wellness program.

POSITION: RECOMMEND SUPPORT

3. Address Lancaster County Obligations under the 300,000 population threshold. As mentioned previously, this legislation was drafted at our request last week for potential introduction. Once the bill was drafted it became very clear that a significant number of sections were opened up. There was a concern raised about the diversity of sections that were being opened up as well as the fact that it may implicate some of Douglas County's thresholds. In discussion with staff, it was determined to take some time to go through the draft and spend some analyzing the multitude of sections opened up.
4. Eliminate the Responsibility of Counties to Pay HHS Rent: LB61 was heard before the Government, Military & Veterans Affairs Committee last Thursday. Mr. Eagan



testified on behalf of Lancaster County. Those joining in support included Commissioner Mary Ann Borgeson on behalf of Douglas County, Dick Clark with the Platte Institute, Colby Mach with LIBA, Larry Dix with NACO and Fred Uhe with Sarpy County. Those opposed included Acting CEO of HHS Dr. Joseph Acierno.

5. **Amend Mental Health Commitment Act / Funding for Community Based Sex Offender Treatment.** After discussion regarding the size of this request as drafted - \$7.5 Million - it was determined that Lancaster County should make a request of the Appropriations Committee at their hearing. The thought is that the complete picture of the LR424 task force recommendation - the prison review - are not complete and this could be a part of that broader conversation.
6. **Monitor Adult Corrections Reform.** We will continue to monitor introductions for legislation that affects adult corrections reform.
7. **Retirement Adjustment.** LB126 has been advanced by the Legislature from General to Select File.

Other Legislation:

1. **LB188 (Watermeier) Change provisions relating to innocent third parties injured during a vehicular pursuit.** This is Senator Watermeier's bill that states that a passenger in a fleeing vehicle shall not be considered to be an innocent third party if the passenger (a) enters with knowledge the driver is under the influence (b) fails to take steps to persuade the driver of the fleeing vehicle to stop the vehicle (c) promotes or provokes the driver to flee (d) are themselves subject to arrest or (e) is engaged in illegal activity that would itself give rise to arrest.

POSITION: Support. LB188 was heard by the Judiciary Committee last week and was opposed by several groups including the Nebraska Association of Trial Attorneys.

2. **LB142 (Schilz) Create the Aquatic Invasive Species Program and provide funding.** To create the Nebraska Aquatic Invasive Species Program to be used by Game and Parks to prevent and mitigate damage caused by aquatic invasive species such as the zebra mussel, silver carp, and other such species. These species have proven destructive to the ecosystems and usability of surface waters in surrounding states, and steps must be taken to prevent their establishment in Nebraska. The Aquatic Invasive Species Program will be funded with a fee of between five and ten dollars, every three years that is paid with motorboat registration and/or renewal. Non-Nebraska boats shall be eligible for a yearly stamp at a cost of between ten and fifteen dollars. These funds are to be allocated for use in monitoring, testing, decontamination, and mitigation of aquatic invasive species in Nebraska surface waters.

POSITION: Monitor. This bill has advanced from the Natural Resources Committee with an amendment - AM45 which creates the Aquatic Invasive Species fund at the Department.

3. LB66 (Schumacher) Require political subdivisions to make disclosures regarding bonds and provide for liability. As we read this bill, it would require the following disclosure on bond documents:
 - (a) the amount of any unfunded pension obligations of the school district, city, village, or county
 - (b) the actual amount of the valuation of the real estate subject to taxation in the school district, city, village, or county,
 - (c) the actual amount of the valuation of the real estate in the school district, city, village, or county that will not be available for payment of the bonds because of tax increment financing, and
 - (d) a statement substantially as follows: It is uncertain if the bonds being issued would have priority over the pension obligations of (insert name of school district, city, village, or county) if it declares bankruptcy.

It also provides for pretty stringent liabilities in the case of non-disclosure including the governing board members in their personal capacities.

POSITION: Oppose. Bond counsel for the city of Lincoln testified and stated that Lancaster County opposed the bill in his testimony. There was significant opposition and no support for the measure other than the introducer.

4. LB 132 – Change joint public agency bonding powers and procedures.
Introduced by Sen. Laura Ebke, Crete
Hearing Date: 1/29/15
Government

LB 132 links Joint Public Agency bond issuance procedures to taxing powers. It requires Joint Public Agencies follow the bond issuance procedures a participating public agency would be required to follow to bond the particular revenue stream.

POSITION: Mr. Eagan has noted potential concerns with this bill that could affect the JPA. The supporters of the bill included LIBA and the Platte Institute. Those in opposition included bond counsel for the City of Lincoln and Lynn Rex representing the League.

OTHER LEGISLATION OF NOTE RAISED BY DEPARTMENT HEADS:

5. LB 15 - Provide additional powers and duties for guardians ad litem
Introduced by Sen. Bob Krist, Omaha
Hearing Date:
Judiciary
PRIORITY FOR DOUGLAS COUNTY TO WORK OUT A COMPROMISE ON THIS

The bill is in response to the guardian ad-litem contracting situation in Douglas County that was the subject of a Judiciary Committee hearing in November.

6. LB 113 - Provide a co-payment for correctional inmates' health care services
Introduced by Sen. Tyson Larson, O'Neill
Hearing Date:
Judiciary

An inmate who request medical treatment will make a copayment of not less than \$10.00 when receiving non-emergency service. The visit shall be deducted from the inmate account as part of copayment. If the account has insufficient funds at the time of the non-emergency treatment, fifty percent of any future deposit shall be withheld until copayment amount owed is paid in full. Proceeds of any such copayment shall be credited to the general fund of the county. Copayment would not take place for Emergency Care.

7. LB 119 – Change where certain sentences of imprisonment may be served
Introduced by Sen. Paul Schumacher, Columbus
Hearing Date: February 12, 2015
Judiciary

All sentences of imprisonment for classified felonies and sentences of more than 1 year and any lesser sentence shall be served concurrently or consecutively with such sentences. Sentence of 1 year or less may be served in a county jail.

8. LB 212 – Prohibit use of restraints in juvenile court as prescribed.
Introduced by Sen. Chambers of Omaha
Hearing Date:
Judiciary

Restraints shall not be used on a juvenile during a juvenile court proceeding and removed prior to the juvenile's appearance before the juvenile court. Unless there is cause to show the need of restraints in the court proceeding. If there is a determination that restraints are needed, juvenile court shall provide the juvenile, the juvenile's attorney, or the juvenile's parent or guardian an opportunity to be heard before ordering the use of restraints.

POSITION: NO POSITION: Sheli Schindler has raised an issue with this legislation. Senator Krist has indicated that he introduced this legislation to conform to best practices.

9. LB 266 – Change provisions relating to jurisdiction for municipalities to enforce ordinances
Introduced by Sen. Sue Crawford, Bellevue
Hearing Date: 2/3/15
Urban Affairs

Municipalities currently have the authority to regulate nuisances within their extraterritorial zoning jurisdiction. LB 266 amends various nuisance statutes to clarify this existing authority.

POSITION: NO POSITION: An amendment was worked out prior to the hearing to work out concerns raised by the League. An amendment was offered to the Committee during the hearing that would exempt out counties of greater than 100,000 – citing joint planning boards and commissions – and providing for a notice to County Boards of development in the ETJ of a city.

10. LB 476 – Provide duties for county assessors and the Property Tax Administrator relating to tax-exempt real property.
Introduced by Sen. Al Davis, Hyannis
Hearing Date: March 5, 2015
Revenue

On or before December 1 each year, the county assessor will compile a list of parcel of real property in the county exempt from the property tax, and determine the estimated market value. The Property Tax Administrator shall prepare a report based off of the list. The report is due to the Clerk of Legislature before December 31, of each year.

POSITION: NO POSITION. Scott Gaines has raised a concern about this legislation as there may be a sizable cost associated with performing this responsibility.

11. LB 499 – Provide duties for the Department of Health and Human Services relating to behavioral and mental health services.
Introduced by Sen. Bob Krist of Omaha
Hearing Date:
Health and Human Services

LB 449 states DHHS will reestablish the provision of behavioral and mental health services throughout Nebraska. Departments of Corrections, Probation Administration, and Juvenile Services will assist

POSITION: NO POSITION. This is a placeholder bill for legislation that may come from the LR434 recommendations.

12. LB 543 – Provide for certification of community paramedics and reimbursement under Medicaid
Introduced by Sen. Burke Harr of Omaha
Hearing Date: February 6, 2015
Health and Human Services
PRIORITY FOR DOUGLAS COUNTY

LB 543 establishes criteria and requirements for certification for community paramedics. To be eligible for certification, an individual must be a licensed paramedic and completed a paramedic education program from a board approved university or college.

POSITION: NO POSITION. This is a priority for Douglas County. There are concerns with the bill.

13. LB 106 - Adopt the Livestock Operation Siting and Expansion Act and change powers of counties relating to zoning
Introduced by Senator Dan Watermeier of Syracuse
Hearing Date: February 12, 2015
Government, Military & Veterans Affairs Committee
NACO PRIORITY

This bill creates a mechanism for livestock operation siting and allows for certain officials to be on the board.

14. LB 98 - State intent regarding appropriations for tobacco use prevention control
Introduced by Senator Kate Bolz of Lincoln
Hearing Date:
Appropriations Committee
Judy Halstead Discussed at January 29, 2015 Meeting – Support with caveat around Health Care Cash funding levels

The bill would appropriate \$7 Million in both years of the biennium for tobacco use cessation.

15. LB 118 - Provide for licensure of cigar shops
Introduced by Senator Tyson Larson of O'Neill
Hearing Date: January 26, 2015
General Affairs Committee
Judy Halstead Discussed at January 29, 2015 Meeting – Oppose

The bill re-creates an exemption for cigar bars. The bill is on Select File.

16. LB 148 - Provide for medical assistance program coverage for certain youth formerly in foster care
Introduced by Senator Sue Crawford of Bellevue
Hearing Date: January 30, 2015
Health & Human Services Committee
Judy Halstead Discussed at January 29, 2015 Meeting – Support

This bill carries former foster youth on Medicaid until the age of 26.

17. LB 332 - Appropriate funds for the statewide prescription drug disposal project
Introduced by Senator John Kuehn of Heartwell
Hearing Date:
Appropriations Committee
Judy Halstead Discussed at January 29, 2015 Meeting - Support

This bill appropriates \$600,000 in each year of the biennium to a drug disposal program.

18. Appropriation for Public Health Aid – HHS Budget

The Department of Health – along with others – is seeking a \$5.2 Million Appropriation. This would mean \$700,000 to Lincoln/Lancaster in both years of the biennium.

19. LB 374 - Direct transfers from the State Recreation Road Fund

Introduced by Senator Ken Haar of Malcom

Hearing Date:

Appropriations Committee

Engineer Dingman Discussed at January 29, 2015 Meeting

The bill would cap the amount in the State Recreation Road Fund at \$15 Million and move the amount greater than that to Game and Parks State Park Improvement and Maintenance Fund.

20. LB 564 - Change duties and obligations relating to the mowing of weeds along county roads

Introduced by Senator Brent Lindstrom of Omaha

Hearing Date: March 3, 2015

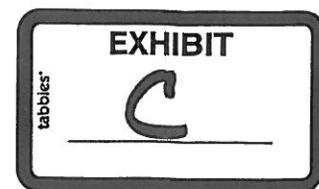
Transportation & Telecommunications Committee

Engineer Dingman Discussed at January 29, 2015 Meeting

The bill would limit mowing to one side of the road.

This concludes our report for this week. We would be happy to answer any questions you might have.



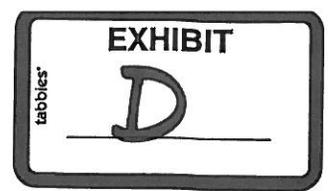


**LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS**

GENERAL FUND	<u>Full Time Equivalent by Fiscal Year</u>				
	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00
COUNTY CLERK	10.00	10.00	10.00	10.00	10.00
COUNTY TREASURER (1)	39.00	39.00	40.00	42.50	45.00
ASSESSOR/DEEDS (2)	43.00	43.00	43.00	43.00	47.00
ELECTION COMMISSIONER (3)	18.30	12.30	12.80	10.30	13.30
BUDGET & FISCAL (4)	3.00	3.00	2.00	2.00	2.00
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	3.00
G.I.S. - BASE CONTROL (5)	-	5.00	5.00	5.00	5.00
CLERK OF DIST COURT (6)	23.50	22.50	22.50	23.50	25.00
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00
DISTRICT COURT	13.75	13.75	13.75	13.50	12.75
PUBLIC DEFENDER (7)	35.45	34.45	33.45	33.45	33.45
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75
COOPERATIVE EXTENSION	8.05	8.05	8.05	8.05	8.15
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.00
COUNTY SHERIFF	101.00	101.00	98.00	98.20	98.90
COUNTY ATTORNEY (8)	69.50	68.50	67.50	70.50	70.50
CORRECTIONS (9)	219.80	215.80	164.80	164.00	162.90
COMMUNITY CORRECTIONS (10)	28.90	26.90	23.50	23.70	17.95
YOUTH SERVICES CENTER	56.19	55.78	56.19	56.19	59.11
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	2.00
COUNTY ENGINEER (5)	40.00	35.00	35.00	35.00	35.00
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50
VETERANS SERVICE/GENERAL ASSISTANCE	10.00	10.00	10.00	10.00	12.00
HUMAN SERVICES (11)	4.50	3.50	2.50	3.00	3.00
TOTAL GENERAL FUND	751.29	734.88	675.39	679.24	687.26
OTHER FUNDS					
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50
BRIDGE & SPECIAL ROAD	32.00	32.00	32.00	33.00	33.00
HIGHWAY	38.00	38.00	39.00	41.00	41.00
MENTAL HEALTH (12)	31.35	103.25	102.25	102.05	117.00
WEED CONTROL	4.40	4.40	4.40	4.44	4.44
PROPERTY MANAGEMENT	8.50	8.50	8.50	8.50	8.50
TOTAL	867.04	922.53	863.04	869.73	892.70

- (1) - 6 positions have been eliminated since FY11
- (2) - 2 positions have been eliminated, 2 positions not filled this year
- (3) - positions depend on the number of elections
- (4) - 1 position was added to help with audit purposes in FY14
- (5) - GIS was merged with County Engineer budget
- (6) - 1.5 positions will not be filled this fiscal year
- (7) - a juvenile division attorney will be hired in January and an investigator position was hired in FY14
- (8) - 1 position was hired in FY14
- (9) - hiring to get staff right for new jail
- (10) - Diversion Services employees - STOP

- (11) - grant funded position was hired
- (12) - FY15 only includes Crisis Center employees



FY2014-15 Budget

Original Budget Deficit	3,656,400
RTSD - 1.3 cent levy	2,710,340
Self Insurance Funding	<u>500,000</u>
	6,866,740 **

** Beginning Balance estimated at (963,501)
Inheritance Tax was coming in low

What we did to balance the budget:

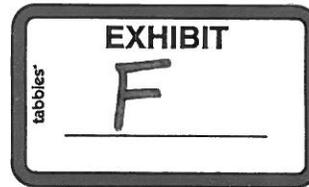
- 1 Closed out Manor Fund to self insurance funds
- 2 Used RTSD levy for county purposes - 1.3 cents
- 3 Reduced GA expenditures by \$340,000
- 4 Used 1.75% Valuation increase - \$1,000,000
- 5 Increased budget of revenues -
MV Tax 500,000
In Lieu 170,285
Delinquent Tax Allowance 580,000
- 6 Actual Fund balance decreased by \$2.1 million
- 7 Increased Keno Transfer by \$250,000
- 8 Reduced money in the Bridge and Road Fund
- 9 Reduced Region V match by \$300,000

NOTE: COLA and Health Insurance are not included in budgets. \$2,000,000 contingency is utilized.

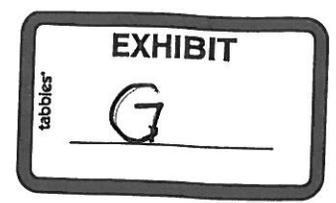
Estimated Employee Savings

Administrative Services Officer	\$17,366.81	position filled
Civil Engineer IV	\$27,403.47	position filled
Equipment Mechanic II (G14-8)	\$34,232.14	position will be filled
Laborer (G8-1)	\$43,896.63	position will be filled
Laborer (G8-1)	\$49,508.22	position will be filled
Clerk Typist I (A13-3)	\$53,595.44	position will not be filled
Computer & GIS Records Assistant (C13-4)	\$55,049.28	position will not be filled
Right-of-Way Technician (A20-8)	\$40,268.04	position will not be filled
Engineering Technician - Bridge Inspector (C15-5)	\$10,572.80	position will not be filled
	\$331,892.83	

**AGENCY BILLING
7-1-14 TO 12-31-14**



AGENCY	WORK ORDERS	REPAIR BUDGET	FUEL	FUEL BUDGET	TOTAL
<u>CITY SENIOR CENTER</u>	\$ 7,265.61		\$ 10,467.22		\$ 17,732.83
<u>LANCASTER PUBLIC RURAL TRANSIT</u>	\$ 1,142.95		\$ 3,977.25		\$ 5,120.20
<u>COUNTY ASSESSOR</u>	\$ 77.01	\$ 5,000.00	\$ 5,563.94	\$ 15,000.00	\$ 5,640.95
<u>BUILDING & GROUNDS</u>	\$ 285.44	\$ 1,500.00	\$ 1,883.86	\$ 2,400.00	\$ 2,169.30
<u>COUNTY EXTENSION</u>	\$ 634.25	\$ 3,000.00	\$ 741.22	\$ 4,250.00	\$ 1,375.47
<u>PROPERTY MANAGEMENT</u>	\$ 5,482.79	\$ 8,450.00	\$ 5,732.57	\$ 14,767.00	\$ 11,215.36
<u>SHERIFF</u>	\$ 97,069.23	\$ 170,000.00	\$ 105,580.86	\$ 238,865.00	\$ 202,650.09
<u>COUNTY CORRECTIONS</u>	\$ 5,765.76	\$ 9,000.00	\$ 5,073.75	\$ 16,000.00	\$ 10,839.51
<u>COMMUNITY CORRECTIONS</u>	\$ 2,184.58	\$ 3,000.00	\$ 3,445.74	\$ 7,300.00	\$ 5,630.32
<u>YOUTH SERVICES CENTER</u>	\$ 777.28	\$ 1,875.00	\$ 796.59	\$ 2,000.00	\$ 1,573.87
<u>EMERGENCY MANAGEMENT</u>	\$ 4,128.75	\$ 6,000.00	\$ 2,466.87	\$ 7,500.00	\$ 6,595.62
<u>WEED CONTROL</u>	\$ 999.76	\$ 4,500.00	\$ 2,790.40	\$ 8,000.00	\$ 3,790.16
<u>RECORDS & INFORMATION MANAGEMENT</u>	\$ 853.03	\$ 1,200.00	\$ 1,098.01	\$ 2,800.00	\$ 1,951.04
<u>MENTAL HEALTH CRISIS CENTER</u>	\$ 543.07	\$ 500.00	\$ 17.57	\$ 300.00	\$ 560.64
	\$ 127,209.51	\$ 206,425.00	\$ 149,635.85	\$ 309,315.00	\$ 276,845.36



DRAFT - COUNTY TRIM/IT POSITION

PRELIMINARY LIST OF JOB REQUIREMENTS:

- a senior-level person with strong IS background
- become knowledgeable about all County department technology and software; provide advice and guidance to County departments
 - assess needs and develop long and short term goals/plans
 - lead strategic planning for cross-departmental efforts
- County TRIM expert
 - move TRIM into remaining County departments
 - integrate TRIM with other databases as necessary, and with Outlook for email management
 - ability to create custom TRIM content types, manage data, troubleshoot integrations, and provide technical input
 - integrate TRIM with County web pages/social media pages
 - use TRIM SDK to move County's use of TRIM to higher level
- research and recommend solutions to technological needs
- possess strong initiative and solid judgment capabilities
- assist County Departments to develop requirements definitions for new systems
 - be liaison between County Departments and IS
 - assist with decision on new software/new IS developed databases, help County Departments to assess and evaluate proposed technical and software solutions
 - be liaison through project completion
- keep current on technology changes, methodologies, standards and products, discuss and plan with IS
- coordinate closely with Information Services
- attend ISPC and any other appropriate committees currently active through IS, representing County interests
- excellent communication, customer service and negotiation skills
- provide user training and education as necessary
- be County "help desk" (answer questions, move pages to web, etc.)
- lead security audits for HIPAA purposes
- ability to maintain a high level of confidentiality

EDUCATION/EXPERIENCE

Desired:

Bachelor's degree in Computer Science/Information Systems or equivalent work experience

- 2-3 years administrative experience
- 2-3 years experience with HP TRIM in an administrator role, or equivalent document management software

Minimum:

- Associates degree in Computer Science/Information Systems or equivalent work experience
- 2-3 years administrative experience
- experience with HP TRIM in an administrator role

County TRIM/IT Position

Pay: Propose starting between \$45/hr. - \$47/hr.

Example: Starting at \$45/hr.:

Salary	\$ 93,600
Health Insurance (family)	20,518
Dental Insurance (family)	949
PEHP	650
FICA	+/- 7,200
Pension (1:1)	6,084
TOTAL	\$129,001
Yearly cost per department (shared by 26 County Departments)	\$4,962 each



In 2002 the Lancaster County Sheriff's Office created a technical investigations position. This was not a new Deputy position; it was a re-allocation of a current authorized strength.

In 2008 the Sheriff's Office and two Lincoln Police Department technical investigators co-located in a space formerly devoted to storage at the Hall of Justice. As part of an informal working arrangement, this space has been paid for by the Sheriff's Office.

In the last decade, the skills and expertise of the technical investigators have gone from cutting edge to an expectation for prosecutors, defense counsel and juries. The corroborative evidence obtained from all types of electronic devices has changed the way law enforcement investigates every case. In order to keep pace with rapidly changing technology, we need to commit personnel, provide advanced training and purchase technology. The collective knowledge of the 3 employees assigned as technical investigators has served both agencies very well. Their training and experience are un-paralleled in our State. They are the experts other agencies come to when they need assistance processing electronic devices that are instruments of crime or a repository of evidence.

The employees from the Lincoln Police Department are 51 years old (currently eligible to retire) and 47 years old (eligible to retire at 53). The employee from the Sheriff's Office is 48 years old (eligible to retire at 55). Our experience shows it takes a minimum of 3 years to train an employee to have proficiency in the broad realm of technical investigations.

In 2014 the Sheriff's Office Forfeited Asset Committee approved a multifaceted commitment to the continued development of technical investigations.

- We have been working with Don Killeen and employees of Clark-Enersen for new space at the 605 South 10th building to house the technical investigators.

- We are in the process of formalizing a mutual aid agreement with the Lincoln Police Department to create a "Technical Investigations Task Force." (see attached draft).

- We have committed \$222,250 of Forfeited Assets for rent, the purchase of new technology (hardware and software) and to train Sheriff's Office employees in technical investigations.

Working within the complex guidelines of the Department of Treasury Equitable Sharing Guidelines, the Forfeited Assets Committee has encumbered three years of wages and benefits for a commissioned employee hired to replace a second deputy assigned to the Technical Investigations Task Force. We have estimated this cost at \$205,000. In total, we are committing \$427,250 from Forfeited Assets (**no general fund dollars**) to the continued development of the technical investigations.

Today, we are asking the Board to support the Sheriff's Office commitment by continuing to fund the wages and benefits of the commissioned employee after 3 years have passed.

Technical Investigations Task Force

(Lincoln/Lancaster County)

Mutual Aid Agreement

1. The Lancaster County Sheriff's Office (LSO) and the Lincoln Police Department (LPD) will work in cooperation to support the Lincoln-Lancaster County Technical Investigations Task Force in an effort to investigate crimes that involve the use of electronic devices as an instrument of the crime or as a repository of evidence. These crimes include but are not limited to Child Pornography, Online Enticement, Homicide, Sexual Assault, Stalking, Domestic Violence, Identity Theft, Narcotics Sales, and Unlawful Intrusion.
2. The Lincoln-Lancaster County Technical Investigations Task Force will be tasked with:
 - A. Forensic examinations of digital media, such as computers and cellular phones, pursuant to consent or search warrant or other lawful orders, which are believed to contain evidence relevant to an investigation and/or prosecution of a violation of law.
 - B. Conduct investigations into online sharing of Child Pornography, Online Enticement, and other investigations regarding the exploitation of minors.
 - C. Conduct investigations involving online (or "Cloud") services.
 - D. Provide assistance to officers and deputies in cases where additional technical expertise is required.
 - E. Assist other outside agencies with investigations involving electronic devices when they are not able to conduct such investigations.
 - F. Provide training and education for Lancaster County Sheriff's Office and Lincoln Police Department personnel, along with other outside agencies.
3. The rent for the Technical Investigations Task Force office space will be paid by LSO.
4. LPD and LSO will provide full time personnel to the task force consistent with staffing needs necessary to fulfill the mission of their respective agencies.
5. LPD and LSO will provide hardware and software to the Technical Investigations Task Force. These shall be considered owned by the agency that made the purchase.
6. The Chief of Police through the chain of command will exercise administrative command over the personnel from LPD. The Lancaster County Sheriff through the chain of command will exercise administrative command over the personnel from LSO.
7. The LPD employees assigned to the Technical Investigations Task Force will be expected to abide by the general orders of the LPD. The LSO deputies assigned to the Technical

Investigations Task Force will be expected to abide by the Standard Operating Procedures of the LSO. In the event there is a conflict between the LPD General Orders and the LSO policies and procedures, no investigatory activity shall be performed by the Technical Investigations Task Force until the conflict is resolved. When resolution cannot be reached at the unit level, the Chief of Police and Lancaster County Sheriff shall be the final level of arbitration and resolution. Failure to resolve such conflict will be cause to terminate this agreement.

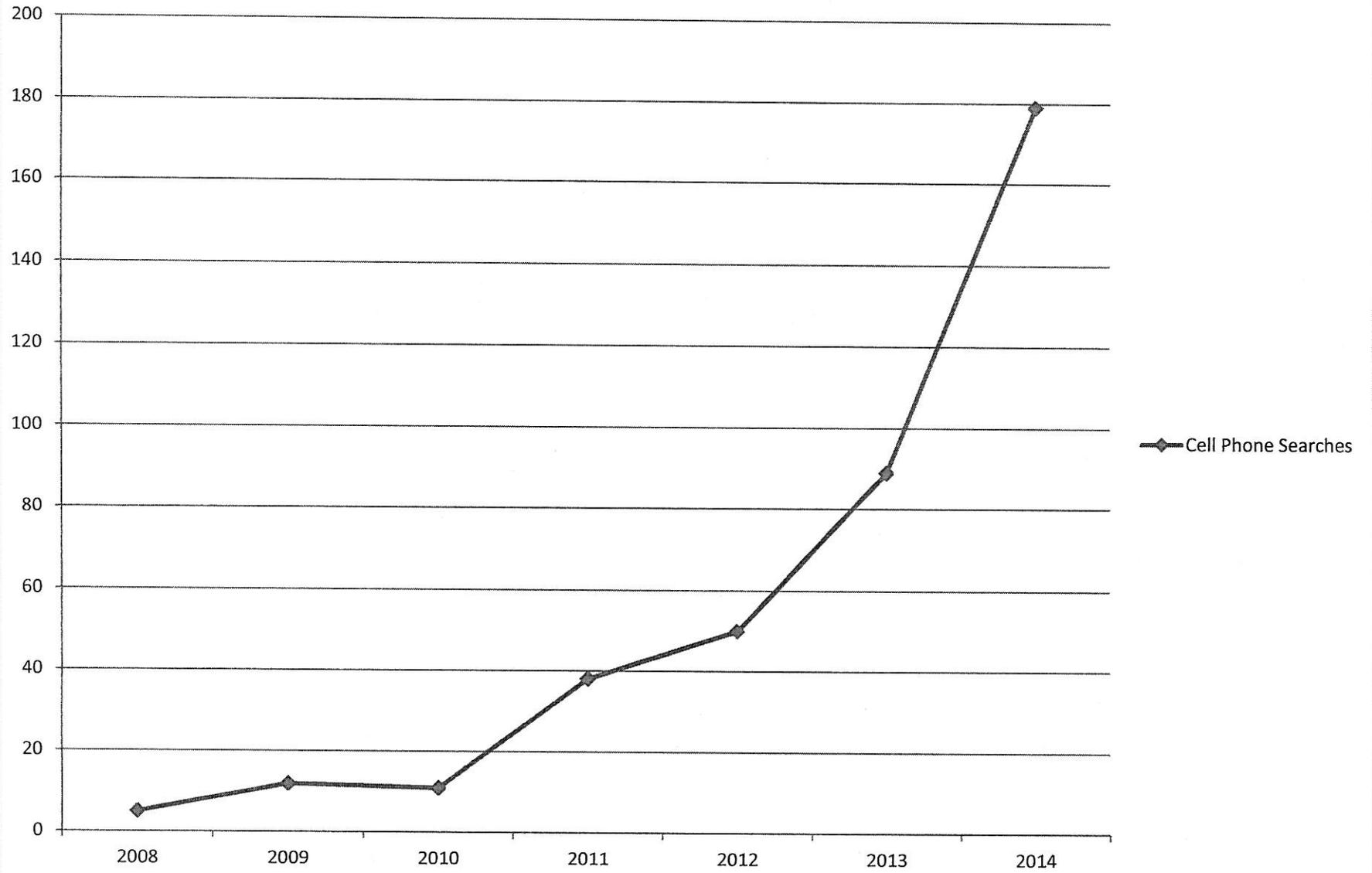
8. LPD will continue to provide the vehicles currently used by LPD personnel on the Technical Investigations Task Force. LSO will continue to provide the vehicles currently used by LSO personnel on the Technical Investigations Task Force.
9. The Lancaster County Sheriff's Office or the Lincoln Police Department may withdraw from this understanding pertaining to the Technical Investigations Task Force investigations by giving written notice at least sixty (60) days prior to the effective date of termination.

This mutual aid agreement is executed by the Lancaster County Sheriff's Office and the Lincoln Police Department on the _____ day of February, 2015.

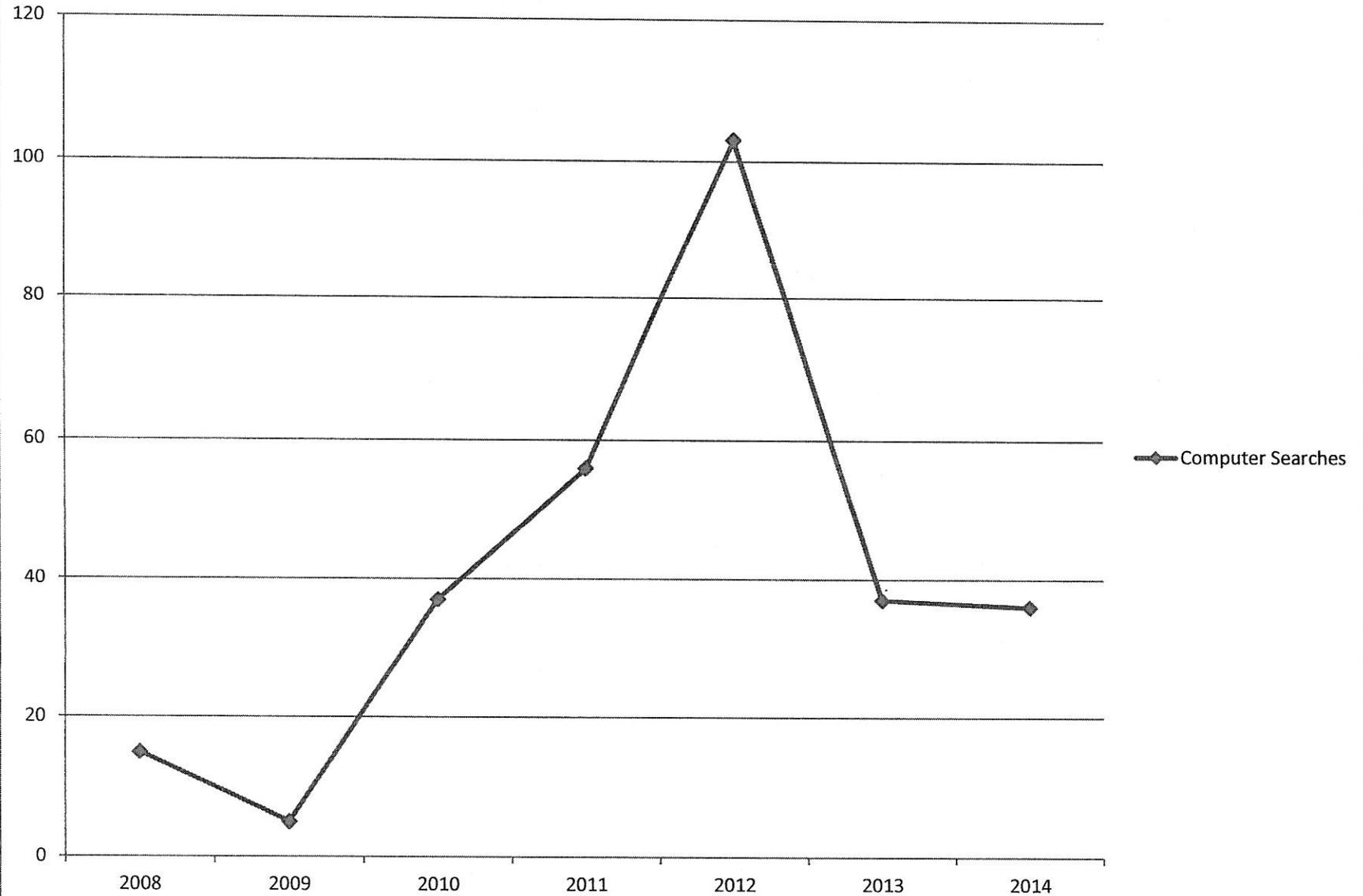
Lancaster County Sheriff

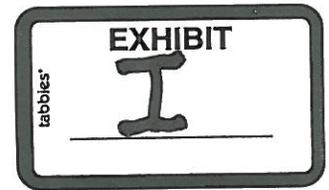
Lincoln Chief of Police

Lancaster County Sheriff's Office Cell Phone Searches



Lancaster County Sheriff's Office Computer Searches

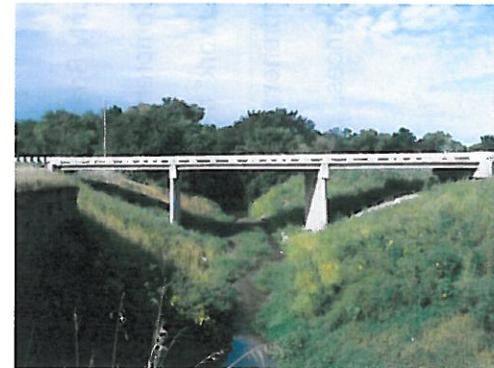
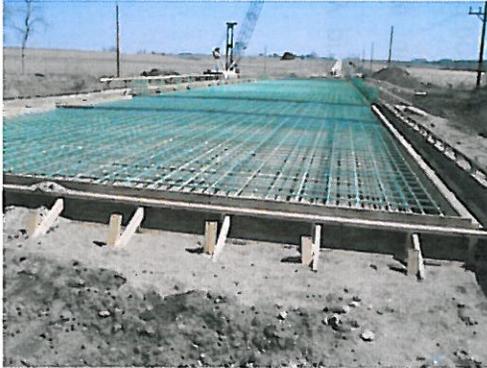




1 AND 6 YEAR

ROAD AND BRIDGE CONSTRUCTION PROGRAM

FISCAL YEAR 2015



LANCASTER COUNTY, NE

LANCASTER COUNTY ENGINEERING DEPARTMENT

444 CHERRYCREEK ROAD, BLDG. C

LINCOLN, NE 68528



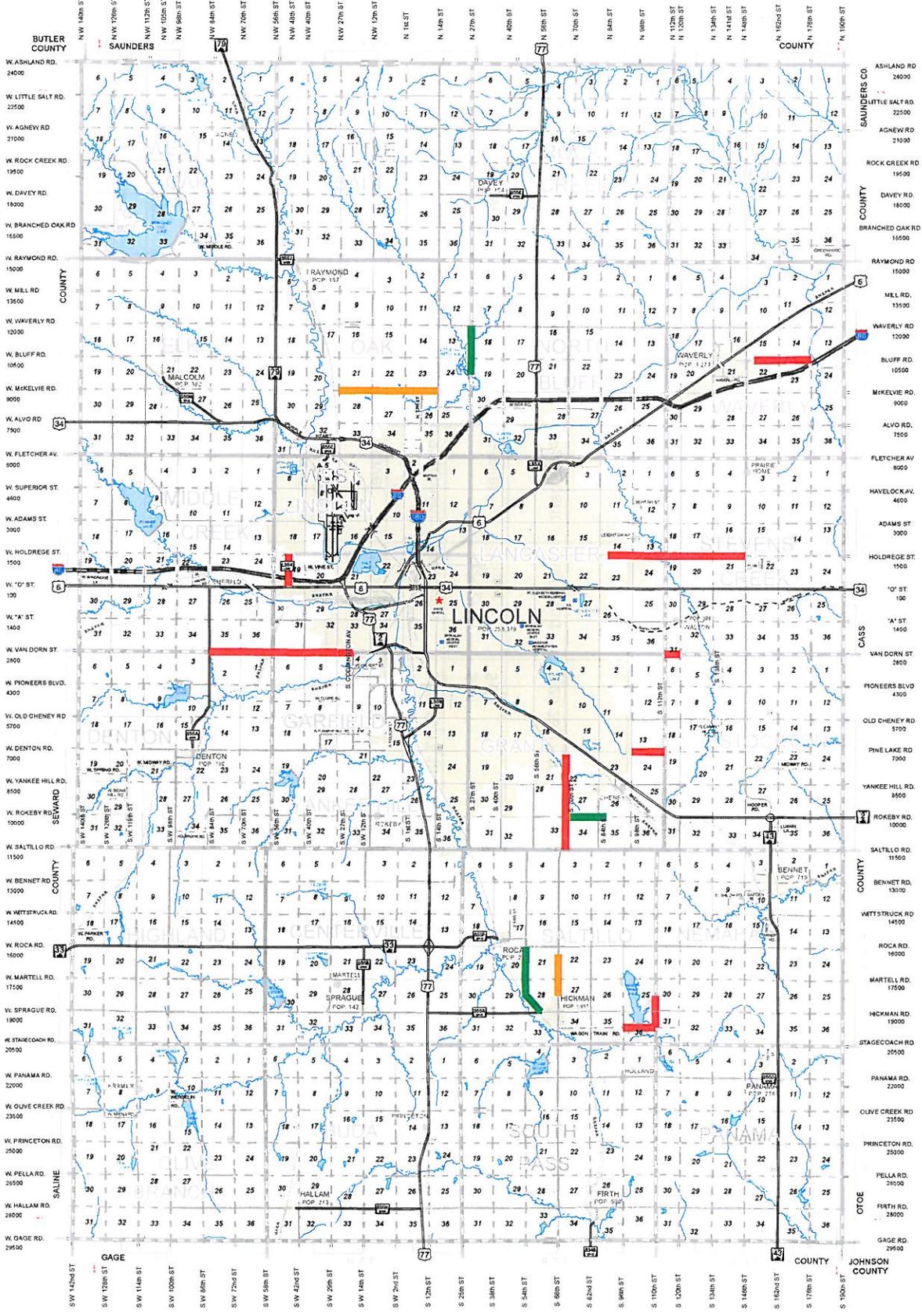
FISCAL YEARS 2015 AND 2016 - 2020

Normally projects that are programmed for work in Fiscal Year 2015 are also included in Fiscal Years 2016 - 2020 being advanced one step.

Projects that are included in Fiscal Year 2015 program on a "stand-by" basis are repeated in the Fiscal Years 2016 - 2020 program listings at the next advanced step. They are included on the Fiscal Years 2016 - 2020 map of programmed work at the advanced step.

The County Board has indicated that unless projects are included in the Comprehensive Plan's "Future Paved County Street and Road Network" that they will not be approved for pavement unless the Comprehensive Plan is amended accordingly. Therefore, in such instances, projects are not advanced in the 2016 - 2020 listings.

Proposed Highway Improvement Program - Fiscal Year 2015



SOURCE:

Lancaster County Records, Lancaster County Engineering Department
1992 Lancaster County Map, Lancaster County Engineering Department
1997 Lancaster County Map, Lancaster County Engineering Department
2001 Lancaster County Map, Lancaster County Engineering Department
City Limits for Lincoln, City of Lincoln-Lancaster County Planning Department
Census Bureau TIGER/Line Data, U.S. Department of Commerce
Digital Aerial Orthophotography, Nebraska Department of Natural Resources
U.S.G.S. Topographic Quadrangles, U.S. Department of the Interior

- INTERSTATE HIGHWAY
- U.S. HIGHWAY
- STATE HIGHWAY
- PAVED ROAD
- GRAVEL ROAD
- DIRT ROAD
- DAM WITH ROAD ON TOP
- ROAD MAINTAINED BY ADJACENT COUNTY
- RAILROAD
- CEMETERY

- COUNTY BOUNDARY
- TOWNSHIP LINE
- SECTION LINE
- UNINCORPORATED VILLAGE
- INCORPORATED VILLAGE OR CITY
- SUBDIVISION
- MAJOR PARKS
- RIVER OR CREEK
- LAKE OR POND
- RESERVOIR WITH DAM
- WETLANDS

PROPOSED IMPROVEMENTS

- PAVING
- GRADING
- ENGINEERING
- RIGHT OF WAY
- BRIDGES

LANCASTER COUNTY ENGINEERING DEPARTMENT
444 Cheryrcreek Road Bldg. C
Lincoln, Nebraska 68528
Tel: 402-441-7681 Fax: 402-441-8692

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0 1 2 3 Miles
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LANCASTER COUNTY
ROAD AND BRIDGE CONSTRUCTION PROGRAM
FISCAL 2015

ROADS

C = County \$3,948,000
L = City of Lincoln \$1,800,000

ROAD OR STREET	PROJECT NO.	CLASSIFICATION	EXISTING SURFACE	A.D.T. LATEST COUNT	TOWNSHIP	LOCATION FROM SECTIONS	LENGTH	TYPE OF IMPROVEMENT	DESIGN STANDARD	ESTIMATED COST
North 27th Street	C55-G-407(2)	Local	Gravel	166-255	North Bluff	W-18,19	1.5 Miles	Grading and Structures	ROA-1	245,000
*NW 48 th St.	C55-L-410(3)	Other Arterial	Pavement	11,409	W. Lincoln-Garfield	In-29	1.0 Mile	Pavement	Urban Section	*1,100,000(L)
South 54 th Street	C55-S-405(3)	Local	Gravel	174-223	Saltillo	W-21,28	2.0 Miles	Grading and Structures	ROA-1	340,000
*South 70 th Street	C55-P-412(1)	Local	Pavement	2858-5787	Grant	W-22,27,34	2.0 Miles	2 nd Stage Pavement	N/A	*340,000(L)
S. 110 th Street	C55-R-402(2)	Other Arterial	Pavement	246-338	Nemaha	W-30,31	1.0 Mile	2 nd Stage Pavement	N/A	175,000
Bluff Road	C55-H-402(1)	Other Arterial	Gravel	265-344	Waverly	S-15,14	2.0 Miles	Pavement	ROA-1	800,000
*Holdrege St.	C55-JK-408(4)	Local	Pavement	1787-2587	Lancaster Stevens Creek	S-13,14 S-16,17,18	3.2 Miles	2 nd Stage Pavement	N/A	*560,000(L)
Pine Lake Rd.	C55-P-408(2)	Local	Pavement	1001	Grant	S-13	1.0 Mile	2 nd Stage Pavement	N/A	175,000
*Rokeby Rd.	C55-P-427(2)	Local	Gravel	50	Grant	S-26,27	1.25 Miles	Grading and Structures	RUTS	*700,000(L)
E. Van Dorn Street	C55-J-409(3)	Other Arterial	Pavement	472	Stevens Creek	S-31	0.5 Mile	2 nd Stage Pavement	N/A	88,000
*W. Van Dorn Street	C55-LM-404(2)	Other Arterial	Pavement	1459-4611	Middle Creek W. Lincoln-Garfield	S-35,36 S-31,32,33	4.0 Miles	2 nd Stage Pavement	N/A	*700,000(L)
Wagon Train Road	C55-S-406(2)	Other Arterial	Pavement	468	Saltillo	In 36	1.0 Mile	2 nd Stage Pavement	N/A	175,000

*Project to be constructed in cooperation with the City of Lincoln

LANCASTER COUNTY
ROAD AND BRIDGE CONSTRUCTION PROGRAM
FISCAL YEAR 2015

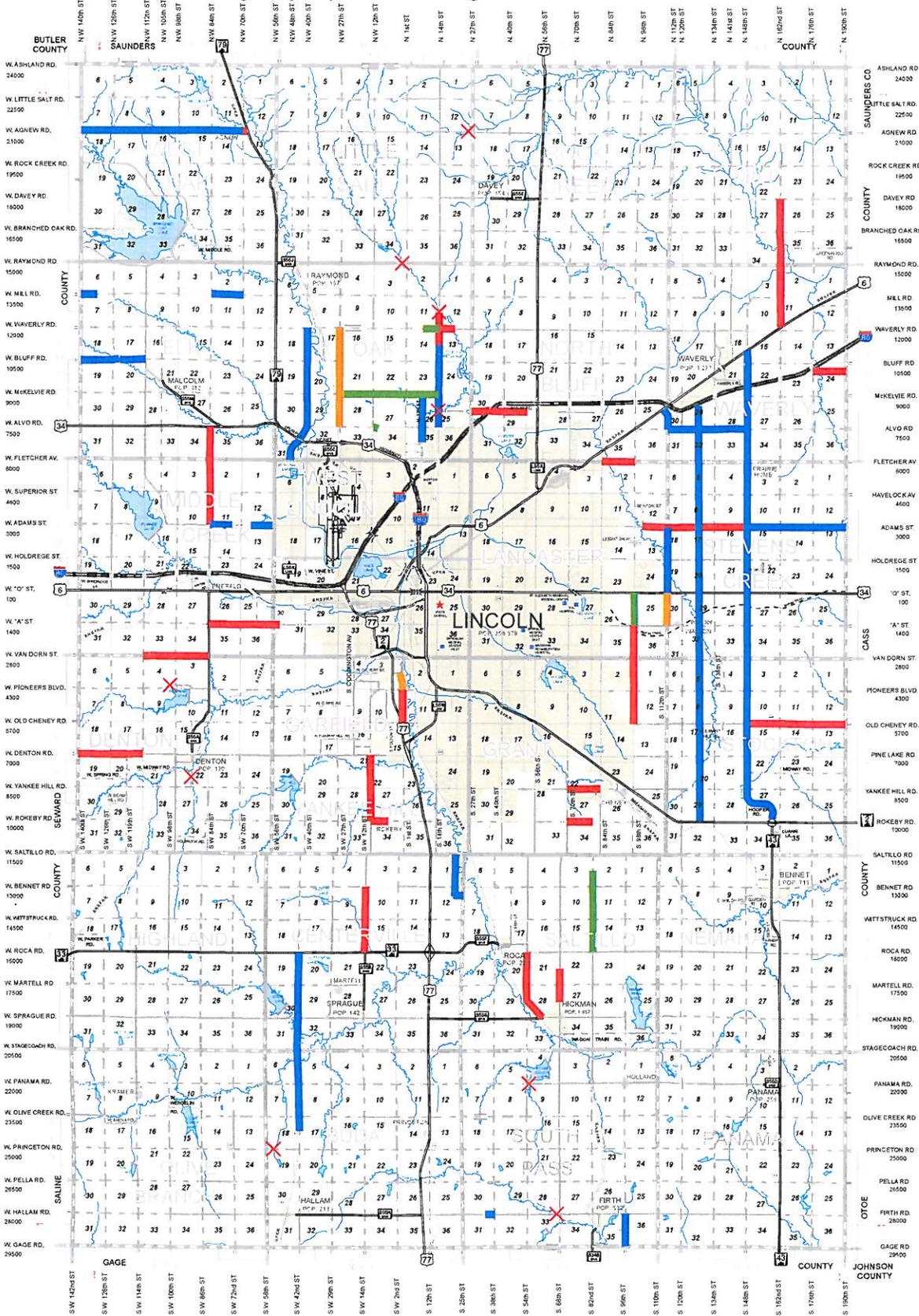
C = County
L = City of Lincoln

ROADS
STANDBY PROJECTS

—Transfer into One Year Plan—

ROAD OR STREET	PROJECT NO.	CLASSIFICATION	EXISTING SURFACE	A.D.T. LATEST COUNT	TOWNSHIP	LOCATION FROM SECTIONS	LENGTH	TYPE OF IMPROVEMENT	DESIGN STANDARD	ESTIMATED COST
S. 1 st Street	C55-O-412(1)	Local	Gravel	371	Yankee Hill	W-2	0.5 Mile	ROW	ROA-1	12,000
SW 12 th St.	C55-O-413(2)	Other Arterial	Pavement	678-1236	Yankee Hill	W-22,27	2.0 Miles	2 nd Stage Pavement	N/A	350,000
N. 112 th St.	C55-J-401(1)	Other Arterial	Gravel	309-316	Stevens Creek	W-18,19	2.0 Miles	Engineering	RUTS	60,000
N. 141 st St.	C55-#11	Local	Dirt	8	Mill	In 16	1.0 Mile	Rock Surfacing	RL-3	8,000
S. 162 nd St.	C55-#109	Local	Dirt	17	Nemaha	W-14	0.25 Mile	Rock Surfacing	RL-3	2,000
W. Agnew Road	C55-D-401(2)	Other Arterial	Gravel	303	West Oak	S-12	0.1 Mile	Pavement	ROA-1	50,000
W. Alvo Road	C55-F-406(3)	Local	N/A	0	Oak	In 34	0.2 Mile	Grading, Rock Surfacing	RUTS	20,000
Ashland Rd	C55-#14	Local	Dirt	6	Mill	N-3	0.65 Mile	Rock Surfacing	RL-3	5,200
Bennet Road	C55-#116	Local	Dirt	28	Saltillo	S-2	0.4 Mile	Rock Surfacing	RL-3	3,200
East Beltway	DPU (156)	Expressway	N/A	N/A	Stockton Stevens Creek Waverly	In 29,20,17,8,5 In 32,29,20,17,8,5 In 32, 29	13.0 Miles	Engineering, ROW	DR-2	600,000 (L) 600,000 (C)
W. Little Salt Road	C55-#37	Local	Dirt	6	Little Salt	S-2	1.0 Mile	Rock Surfacing	RL-3	8,000
Rokeyby Road	C55-O-410(2)	Collector	Pavement	362	Yankee Hill	S-27	0.5 Mile	2 nd Stage Pavement	N/A	88,000
Wittstruck Road	C55-#108	Local	Dirt	13-18	Nemaha	S-10,11	1.2 Miles	Rock Surfacing	RL-3	9,600

Proposed Highway Improvement Program - Fiscal Years 2016 - 2020



SOURCE:

Lancaster County Records, Lancaster County Engineering Department
 1992 Lancaster County Map, Lancaster County Engineering Department
 1997 Lancaster County Map, Lancaster County Engineering Department
 2001 Lancaster County Map, Lancaster County Engineering Department
 City Limits for Lincoln, City of Lincoln-Lancaster County Planning Department
 Census Bureau TIGER/Line Data, U.S. Department of Commerce
 Digital Aerial Orthophotography, Nebraska Department of Natural Resources
 U.S.G.S., Topographic Quadrangles, U.S. Department of the Interior

- INTERSTATE HIGHWAY
- U.S. HIGHWAY
- STATE HIGHWAY
- PAVED ROAD
- GRAVEL ROAD
- DIRT ROAD
- DAM WITH ROAD ON TOP
- ROAD MAINTAINED BY ADJOINING COUNTY
- RAILROAD
- NOPAC TRAIL
- CEMETERY

- COUNTY BOUNDARY
- TOWNSHIP LINE
- SECTION LINE
- UNINCORPORATED VILLAGE
- INCORPORATED VILLAGE OR CITY
- SUBDIVISION
- MAJOR PARKS
- RIVER OR CREEK
- LAKE OR POND
- RESERVOIR WITH DAM
- WETLANDS

PROPOSED IMPROVEMENTS

- PAVING
- GRADING
- ENGINEERING
- RIGHT OF WAY
- BRIDGES



LANCASTER COUNTY ENGINEERING DEPARTMENT

444 Chynecreek Road Bldg. C
Lincoln, Nebraska 68528

Tel: 402-441-7681 Fax: 402-441-8692

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LANCASTER COUNTY
ROAD AND BRIDGE CONSTRUCTION PROGRAM
FISCAL YEAR 2016 - 2020

ROADS

ROAD OR STREET	PROJECT NO.	CLASSIFICATION	EXISTING SURFACE	A.D.T. LATEST COUNT	TOWNSHIP	LOCATION FROM SECTIONS	LENGTH	TYPE OF IMPROVEMENT	DESIGN STANDARD	ESTIMATED COST
S. 1 st Street	C55-O-408(4)	Local	Gravel	217	Yankee Hill	W-11	1.0 Mile	Pavement	ROA-1	400,000
N. 7 th Street	C55-F-418(1)	Local	Dirt & Gravel	14-99	Oak	In 26 & 35	1.5 Miles	Engineering	RL-1	20,000
SW 14 th Street	RS- 532(14)	Other Arterial	Gravel	286-321	Centerville	W-15,10	2.0 Miles	Pavement	ROA-1	800,000
N. 14 th Street	C55-F-417(2)	Other Arterial	Pavement	2,920-3,082	Oak	W-13,24,25	2.5 Mile	Engineering	ROA-1	45,000
N. 14 th Street & Waverly Road	C55-F-417(3)	Other Arterial	Pavement Gravel	232-3,022	Oak	S-11,12 W-12,13	1.0 Mile	Pavement, Grading & Structures	ROA-1	600,000
S. 25 th Street	C55-T-404(1)	Local	Gravel	134-243	Centerville	In-1,12	1.5 Miles	Engineering	ROA-1	20,000
NW 27 th Street	C55-F-415(3)	Collector	Gravel	212-268	Oak	W-16,21,28	3.0 Miles	ROW	ROA-1	80,000
NW 40 th Street	C55-F-419(1)	Local	Gravel	32-66	Oak	W-32,29,20,17	3.5 Miles	Engineering	ROA-1	40,000
SW 42 nd Street	C55-TW-401(1)	Other Arterial	Gravel	138-192	Centerville Buda	W-20,29,32 W-5,8,17	5.5 Miles	Engineering	ROA-1	55,000
*NW 48 th Street	C55-F-414(2)	Other Arterial	Pavement	3,577	Oak	In 31	0.8 Mile	Engineering (4 Lanes)	Urban Section	*20,000
S. 54 th Street	C55-S-405(3)	Local	Gravel	174-223	Saltillo	W-21,28	2.0 Miles	Pavement	ROA-1	800,000
S. 68 th Street	STPE-3265(7)	Other Arterial	Pavement	4,982-5,251	Saltillo	W-22,27	1.3 Miles	Grading & Structures, Pavement	ROA-1	1,500,000

LANCASTER COUNTY
ROAD AND BRIDGE CONSTRUCTION PROGRAM
FISCAL YEAR 2016 – 2020

ROADS

ROAD OR STREET	PROJECT NO.	CLASSIFICATION	EXISTING SURFACE	A.D.T. LATEST COUNT	TOWNSHIP	LOCATION FROM SECTIONS	LENGTH	TYPE OF IMPROVEMENT	DESIGN STANDARD	ESTIMATED COST
S. 82 nd Street	C55-S-404(4)	Local	Gravel	238-259	Saltillo	W-2,11,14	2.5 Miles	Grading & Structures	ROA-1	300,000
NW 84 th Street	C55-EM- 401(1)	Collector	Gravel	199-253	Elk Middle Creek	W-35 W-11 & 2	3.0 Miles	Pavement	ROA-1	1,200,000
S. 96 th Street	C55-X-403(2)	Local	Gravel	314-378	South Pass	W-36	1.0 Mile	Engineering	ROA-1	15,000
S. 98 th Street	C55-KP-412(1)	Local	Gravel	242	Grant	W-1	0.7 Mile	Paving	RUTS	300,000
S. 98 th Street	C55-K-412(2)	Local	N.A.	0	Lancaster	W-25	1.0 Mile	Grading & Structures	RUTS	200,000
S. 98 th Street	C55-KP-412(3)	Local	Gravel	188	Lancaster	W-36	1.1 Miles	Pavement	RUTS	440,000
S. 98 th Street	C55-KP-412(2)	Local	Gravel	400	Grant	W-12	1.0 Mile	Pavement	RUTS	400,000
N. 112 th Street	C55-GH-402(1)	Other Arterial	Gravel	140	North Bluff Waverly	In 25 W-30	0.7 Mile	Engineering	ROA-1	10,000
S. 112 th Street	C55-J-401(1)	Other Arterial	Gravel	243	Stevens Creek	W-30	1.0 Mile	ROW	ROA-1	20,000
N. 148 th St. & S. 148 th St.	C55-HJK-408(1)	Other Arterial	Pavement	1,943-4,329	Stockton Stevens Creek Waverly	W-3,10,15,22,27 W-3,10,15,22,27,34 W-15,22,27,34	14.5 Miles	Engineering & Traffic Study	N/A	20,000

LANCASTER COUNTY
ROAD AND BRIDGE CONSTRUCTION PROGRAM
FISCAL YEAR 2016 – 2020

ROADS

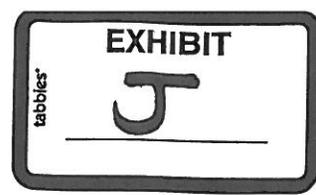
ROAD OR STREET	PROJECT NO.	CLASSIFICATION	EXISTING SURFACE	A.D.T. LATEST COUNT	TOWNSHIP	LOCATION FROM SECTIONS	LENGTH	TYPE OF IMPROVEMENT	DESIGN STANDARD	ESTIMATED COST
N. 162 nd Street	C55-A-401(5)	Local	Gravel	220-300	Waverly Mill	W-2 W-26,35	2.3 Miles	Pavement	ROA-1	920,000
N. 162 nd Street	C55-H-410(1)	Local	Gravel	201-236	Waverly	W-2,11	1.7 Miles	Pavement	ROA-1	680,000
West "A" Street	C55-ML- 405(1)	Collector	Gravel	249-455	West Lincoln Middle Creek	S-30 S-26,25	2.2 Miles	Pavement	ROA-1	880,000
E. Adams Street	C55-KJ-403(1)	Other Arterial	Gravel	284-397	Lancaster Stevens Creek	S-12 S-7,8,9	3.3 Miles	Pavement	ROA-1	1,320,000
E. Adams Street	C55-J-411(1)	Local	Gravel	248-363	Stevens Creek	S-10,11,12	3.0 Miles	Engineering	ROA-1	30,000
W. Adams	C55-M-415(2)	Local	Gravel	223-326	Middle	S-11,12	1.6 Miles	Engineering	ROA-1	20,000
W. Agnew	C55-D-401(1)	Other Arterial	Gravel	37-211	West Oak	S-7,8,9,10,11	5.1 Miles	Engineering	ROA-1	75,000
Alvo Road	C55-H-411(1)	Local	Gravel	119-182	Waverly	S-28,29,30	2.5 Miles	Engineering	ROA-1	25,000
Arbor Road	C55-G-408(1)	Local	Gravel	315-370	North Bluff	In-29,30	1.75 Miles	Pavement	ROA-1	700,000
Bluff Road	C55-H-402(1)	Other Arterial	Gravel	213	Waverly	In 23,24	1.2 Miles	Pavement	ROA-1	480,000

LANCASTER COUNTY
ROAD AND BRIDGE CONSTRUCTION PROGRAM
FISCAL YEAR 2016- 2020

ROADS

ROAD OR STREET	PROJECT NO.	CLASSIFICATION	EXISTING SURFACE	A.D.T. LATEST COUNT	TOWNSHIP	LOCATION FROM SECTIONS	LENGTH	TYPE OF IMPROVEMENT	DESIGN STANDARD	ESTIMATED COST
W. Bluff Road	C55-E-406(2)	Local	Gravel	127-210	Elk	S-17,18	2.0 Miles	Engineering	ROA-1	20,000
W. Denton Road	C55-N-404(1)	Collector	Gravel	235-447	Denton	S-17,18	2.0 Miles	Pavement	ROA-1	800,000
Firth Road	C55-X-402(5)	Other Arterial	Pavement	829	South Pass	S-30	0.2 Mile	Engineering	ROA-1	10,000
Fletcher Avenue	C55-H-403(2)	Other Arterial	Gravel	235	North Bluff	S-35	1.0 Mile	Pavement	ROA-1	400,000
McKelvie Road	C55-F-405(1)	Local	Gravel	82-121	Oak	S-21,22,23	3.0 Miles	Grading & Structures	ROA-1	600,000
W. Mill Road	C55-E-401(1)	Other Arterial	Gravel	115	Elk	S-6	0.5 Mile	Engineering	ROA-2	10,000
W. Mill Road	C55-E-408(1)	Local	Dirt	15	Elk	S-2	1.0 Mile	Engineering	RL-3	10,000
Old Cheney Road	C55-Q-407(2)	Collector	Gravel	347-502	Stockton	S-10,11,12	3.0 Miles	Pavement	ROA-1	1,200,000
*Rokeby Road	C55-P-427(1)	Local	Gravel	150	Grant	S-27	0.7 Mile	Pavement	ROA-1	* 700,000
W. Van Dorn	C55-M-404(5)	Other Arterial	Gravel	271-337	Middle Creek	S-33,34	2.0 Miles	Pavement	ROA-1	800,000
*Yankee Hill Road	C55-P-425(2)	Local	Gravel	522	Grant	S-22	.06 Mile	Pavement	ROA-1	240,000

* Project to be constructed in cooperation with the City of Lincoln



EXTRA OVERLAYS

1. SW 12th Street (Denton Road south 2.0 miles to Rokeby Road)
Estimated Cost = \$350,000
2. Rokeby Road (SW 12th Street east 0.6 mile to Rokeby)
Estimated Cost = \$105,000
3. NW 112th Street (Malcolm north 3.3 miles to Raymond Road)
Estimated Cost = \$577,500
4. Agnew Road (Highway 79 east 6.0 miles to N. 14th Street)
Estimated Cost = \$1,050,000
5. Havelock Avenue (N. 84th Street east ^{0.5}~~0.1~~ mile to Stevens Creek Bridge)
Estimated Cost = \$65,000 ~~\$230,000~~
6. SW 42nd Street (Gage Road north 1.0 mile to Hallam Road)
Estimated Cost = \$175,000

* Estimated Cost includes removing the existing pavement and constructing an 8" x 24' asphaltic pavement.