

MINUTES
BUDGET MONITORING COMMITTEE
COUNTY-CITY BUILDING, ROOM 113
TUESDAY, JULY 22, 2010
1:00 P.M.

PRESENT: Dennis Meyer, Budget and Fiscal Director; Kerry Eagan, Chief Administrative Officer; Larry Hudkins and Ray Stevens, County Commissioners; Don Thomas, County Engineer; Mike Thurber, Corrections Director; Terry Wagner, Lancaster County Sheriff; Jim Gordon, Nebraska Bar Association; Kyle Fisher, Lincoln Chamber of Commerce; Jim Nissen, and Ron Krejci, Community Representatives; Coby Mach and John Boehm, Lincoln Independent Business Association (LIBA); Ann Taylor, County Clerk's Office

The Budget Monitoring Committee was called to order at 1:04 p.m.

Dennis Meyer, Budget and Fiscal Director, presented the following documents (Exhibit A):

- *Lancaster County, Summary of Expenditure Requirements*
- *Lancaster County, Comparison of Budgeted Expenditures, Fiscal Year 2011 Proposed Compared to Fiscal Year 2010 Adopted*
- *Lancaster County, Tax Levies, Cents Per \$100 of Valuation*
- *Lancaster County, 2009-2010 Tax Levy Information, Total Tax Levy + \$2.011944 Per \$100 of Valuation (City of Lincoln Resident)*
- *Lancaster County, Estimated Levies*
- *General Fund Expense Budget Summary*
- *Lancaster County, Comparison of Budgeted Expenditures, Fiscal Year 2011 Proposed Compared to Fiscal Year 2010 Adopted*
- *Fiscal Year 2010-2011 Proposed General Fund*
- *Fiscal Year 2010-2011 Projected Revenues for Lancaster County (Property Tax Funds Only)*
- *Computation of Treasurer's Net Fund Balance*
- *Lancaster County, Changes in Expenditures from Requested Fiscal Year 2010-2011 Budgets*
- *Lancaster County, Anticipated Changes in Revenues from Requested Fiscal Year 2010-2011 Budgets*
- *Lancaster County, Fiscal Year 2010-11 Keno Fund Budget*

Meyer said the budget is nearing completion and will be filed with the County Clerk's Office on July 30th. He noted the Board asked all departments to submit budgets at, or below, last year's budget and started with a deficit of \$2,500,000. Meyer said the Board indicated its intent to keep the property tax rate the same level as last year (26.83 cents per \$100.00 of valuation) and "squeezed" revenues, as well as

expenditures. The proposed budget of expenditures totals \$165,116,054, which is 8.33% less than the Fiscal Year 2009-10 adopted budget. He said two main factors are the sale/lease of Lancaster Manor (nursing home facility) and the lack of an Intergovernmental Transfer (IGT) (a pass-through of Medicaid funds). Meyer said other issues that were raised in budget discussions were: 1) The possibility of employee furloughs; 2) Elimination of out-of-county travel, except when required; 3) Reductions to the largest departments (Corrections, County Sheriff and Community Mental Health Center); and 4) Non-mandated functions (Community Corrections, Joint Budget Committee (JBC) contracts, Graduated Sanctions Program).

Hudkins arrived at the meeting at 1:20 p.m.

In response to a question from Boehm, Stevens said he views the JBC contracts and Graduated Sanctions Program as prevention programs for mandated services. He said the JBC reviews funding requests and makes recommendations.

Hudkins said he believes funding of the contracts should be more equitable between the City and County. He said the Board reduced its share of funding by \$225,000 this year and said Region V agreed to provide \$180,000 in funding to help make up that loss.

Krejci asked if the County evaluates the outcomes of the agencies it supports.

Eagan said it is difficult to quantify.

Stevens said the JBC relies on the United Way of Lincoln-Lancaster County to perform a "citizens' audit". The United Way also has auditors that audit the Form 990's (IRS forms) and make recommendations based on their findings.

Meyer said the Board also requested a reduction in the Community Mental Health Center's budget (\$200,000). He said their fund balance also came in \$200,000 less than last year so they are working to find \$400,000. Meyer said one area they are looking at is the County's contribution to Region V. He said the County contributes \$300,000 more than the required match and said that contribution has been a topic of discussion this year.

Thurber gave an overview of his department's budget, noting staffing requirements, out-of-county housing costs and jail reimbursement.

Meyer said Corrections is the only department that was approved for additional full-time equivalents (FTE's). He said 14 FTE's were requested as part of the effort to transition to the new jail. That number has been reduced to 8 and will be stair-stepped to reduce costs for the next fiscal year.

Wagner discussed his department's budget, noting issues related to prisoner transport, an increased workload due to sex offender registration requirements, and contracts with certain cities/villages within the County for law enforcement services.

Stevens noted a proposal to lift the ban on alcohol in state parks. He said there are 17 areas in Lancaster County that would be subject to that change in regulation and said enforcement would primarily be the responsibility of the Sheriff's Office, with no reimbursement from the State. Stevens said the Board sent a letter of opposition to the Governor and has suggested other communities within Lancaster County send letters expressing their opinions.

Fisher asked Wagner whether he has any statistics comparing the number of deputies in the Lancaster County Sheriff's Office with others of a similar size.

Wagner said it is difficult to do a comparison because many do not have civil process, title inspection or courtroom security duties.

Thomas gave an overview of his department's budget. He noted \$13,800,000 is budgeted for the Bridge and Special Road Fund and said \$5,200,000 of that amount is for the Hickman viaduct. He said the Highway Fund has "taken a beating" this year because of the weather and lack of revenue and said this is the first time in many years that the Highway Fund has not been able to provide some level of financial support to the Bridge and Special Road Fund.

Meyer noted the majority of the Keno Fund is set aside for road projects. He said this year the Board opted to use \$274,314 in the Keno Fund to cover operating costs in the Bridge and Special Road Fund.

Gordon requested clarification of the Committee's charge.

Hudkins said the Board is views the Committee as a sounding board and invites its comments and recommendations.

Gordon expressed concern regarding unfunded mandates and said he believes cities and counties need to "mount an effort" to make the Legislature, Governor and populace aware of the effects.

Eagan suggested the need for legislation that would address the Commission of Industrial Relations (CIR) and counties ability to pay.

Mach questioned why the Cooperative Extension Office has not received any cuts.

Hudkins explained that they are funded primarily by the University of Nebraska.

Mach questioned the visitor improvement and promotion expenditures.

Meyer explained that the funds come from the lodging tax and are used to fund the Lincoln Convention & Visitors Bureau (CVB) and visitor improvements.

Eagan agreed to send Mach information regarding how the funds may be used.

Mach asked whether any General Funds dollars go to the Lancaster County Agricultural Society's Event Center.

Meyer said no, any funds that are going to the Event Center would come through the Ag Society.

Mach suggested the Ag Society's levy be lowered and some of those dollars replaced with visitor improvement funds.

Krejci inquired about health insurance costs.

Meyer said the costs remain flat because the County has 300 less employees since the lease/sale of Lancaster Manor.

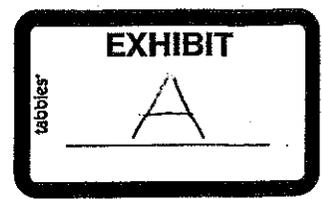
Hudkins said he would like to clarify that Lancaster Manor was not supported by the General Fund. He said funds used to operate the facility were monies that were earned from Medicare and Medicaid. Hudkins said \$1,400,000 was allocated last year to "finish out" operation of Lancaster Manor, but only \$500,000 was advanced to the Manor.

Fisher said it was his understanding that those monies came from the jail bonds.

Meyer said \$3,200,000 from the jail bonds was transferred back into the General Fund because the County had paid for engineering and architect fees out of the General Fund.

It was noted the County Board will hold a public hearing on the budget on Tuesday, August 31st.

There being no further business, the meeting was adjourned at 2:37 p.m.



Budget Monitoring Committee

July 22, 2010

Budget Instructions: The County Board asked all departments to request a FY2011 budget that remained at or below the FY2010 budget.

Budget of Expenditures: The total proposed budget of expenditures is \$165,116,054 which is 8.33% less than the 2009-10 adopted budget. Two main reasons: (1) Lease/Sale of Lancaster Manor and (2) No IGT grant monies.

Property Taxes: The property tax rate will remain at the same levy as last year.

Valuation: Final Valuation numbers will be available August 20, 2010. The proposed budget was completed with a projection of no increase in valuation.

General Fund Budget: The total budget of expenditures decreased by \$762,453 which results in a .89% decrease. Property tax will increase by \$77,500. The budget of interest income decreased by \$500,000 and there is only \$500,000 being transferred in comparison to \$2.8 million last year.

- **Election Commissioner:** The increase in this budget is attributable to the election cycle. Fiscal year 2009-10 had one election compared to three elections in fiscal year 2010-11.
- **General Government:** Expenditures have decreased because there is no transfer to Lancaster Manor and Board of Equalization was moved to its own business unit.
- **Justice Miscellaneous:** Legal Services are in the process of moving into the Juvenile Court budget.
- **Corrections:** The only budget with additional FTE's. Started with 14 and has now been dropped to 8 and will be stair stepped in to reduce costs for next fiscal year.

- **Community Corrections:** Will increase fees to generate an additional \$100,000 and will not move into the 9th and J Street building because of costs.
- **Youth Services Center:** Increased revenues after discussions with the state on what is owed to the County.
- **Health & Human Services Miscellaneous:** JBC contracts will be cut approximately \$225,000 and Region V will cover some of those costs.

Specific Budgets

- **Bridge & Special Road Fund:** Expenditures have increased because of the South 68th Street Viaduct (Hickman). The increase of the transfer will come from the Keno Fund.
- **Highway Fund:** Expenditures are less than last year because fund balance was spent down and highway allocation is projected to be less than last year.
- **Grants Fund:** The County used to receive IGT monies from the federal government and then turn around and cut a check to the state for all of it but \$10,000. This practice has not taken place for a couple years so we are removing it from the budget. Last year's amount was \$6,000,000.
- **Keno Fund:** The majority of the fund is budgeted for road projects. This budget year we are also transferring \$274,314 (One Time Money) to the Bridge Fund to cover operating expenditures.
- **Debt Service Fund:** Property tax will remain the same.
- **Building Fund:** Property tax will remain the same.
- **Jail Savings Fund:** The fund will be used to purchase fixtures and equipment for the new correctional facility.
- **Lancaster Manor:** The sale of Lancaster Manor is not final so we still have activity. The provider number has not been able to be changed so the

County receives the Medicaid payments and then cuts a check to the Manor. The Lancaster Manor fund will also reimburse the general fund the \$500,000 (One Time Money) that is due back.

- **Mental Health Fund:** The County Board asked for a \$200,000 decrease from the requested amount and the fund balance came in close to another \$200,000 less than last year. See pages 13 and 14 for changes in revenues and expenditures. Property taxes will be \$77,500 less than last year.
- **Weed Control Fund:** Expenditures have increased by 6.38% because our Weed Superintendent will be retiring on December 31, 2010.

LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL	FY10 BUDGET		ACTUAL	FY11 BUDGET	
		OBLIGATIONS <u>FY09</u>	<u>PROPOSED</u>	<u>MODIFIED</u>	OBLIGATIONS <u>FY10</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
11	GENERAL	81,330,099	86,305,996	85,944,771	81,653,887	85,182,318	
12	WORKERS COMPENSATION LOSS	606,158	1,766,978	1,766,978	706,338	1,853,848	
13	OTHER SELF INSURANCE LOSS	282,469	524,063	524,063	290,205	336,645	
14	GROUP SELF INSURANCE	11,684,293	16,355,376	16,355,376	11,677,594	16,354,832	
18	VISITORS IMPROVEMENT	900,533	3,154,523	3,154,523	532,206	3,490,265	
19	VISITORS PROMOTION	941,018	1,572,341	1,572,341	969,249	1,471,040	
20	COUNTY RURAL LIBRARY	621,862	620,163	620,163	617,420	624,091	
21	BRIDGE & SPECIAL ROAD	7,181,482	8,430,651	8,414,460	6,757,629	13,823,930	
22	HIGHWAY	6,140,222	6,631,587	6,631,587	6,140,499	5,993,620	
26	VETERANS AID	5,000	10,000	10,000	4,065	17,064	
27	GRANTS	2,805,972	9,444,360	9,444,360	2,262,561	3,444,360	
28	KENO	83,145	2,762,274	2,762,274	781,222	2,707,229	
30	ECONOMIC DEVELOPMENT	48,469	504,407	504,407	42,143	507,588	
41	DEBT SERVICE	1,042,581	2,811,069	2,811,069	1,062,386	3,188,100	
51	BUILDING	72,951	375,097	375,097	253,019	413,816	
52	JAIL SAVINGS FUND	218	1,956,342	1,956,342	-	2,007,832	
61	LANCASTER MANOR	20,638,460	21,423,703	21,423,703	16,058,755	7,860,000	
63	MENTAL HEALTH	9,790,435	10,335,214	10,335,214	10,257,131	10,127,055	
64	WEED CONTROL	292,329	338,842	338,842	324,298	360,470	
65	COUNTY/CITY PROPERTY MGMT	2,850,966	3,074,103	3,074,103	2,944,724	3,259,075	
66	PROPERTY MANAGEMENT	1,351,215	1,446,584	1,446,584	1,363,624	1,418,307	
67	CITY BUILDING MAINTENANCE	283,607	659,346	659,346	291,631	674,569	
	Memorandum Total	<u>148,953,483</u>	<u>180,503,019</u>	<u>180,125,603</u>	<u>144,990,584</u>	<u>165,116,054</u>	

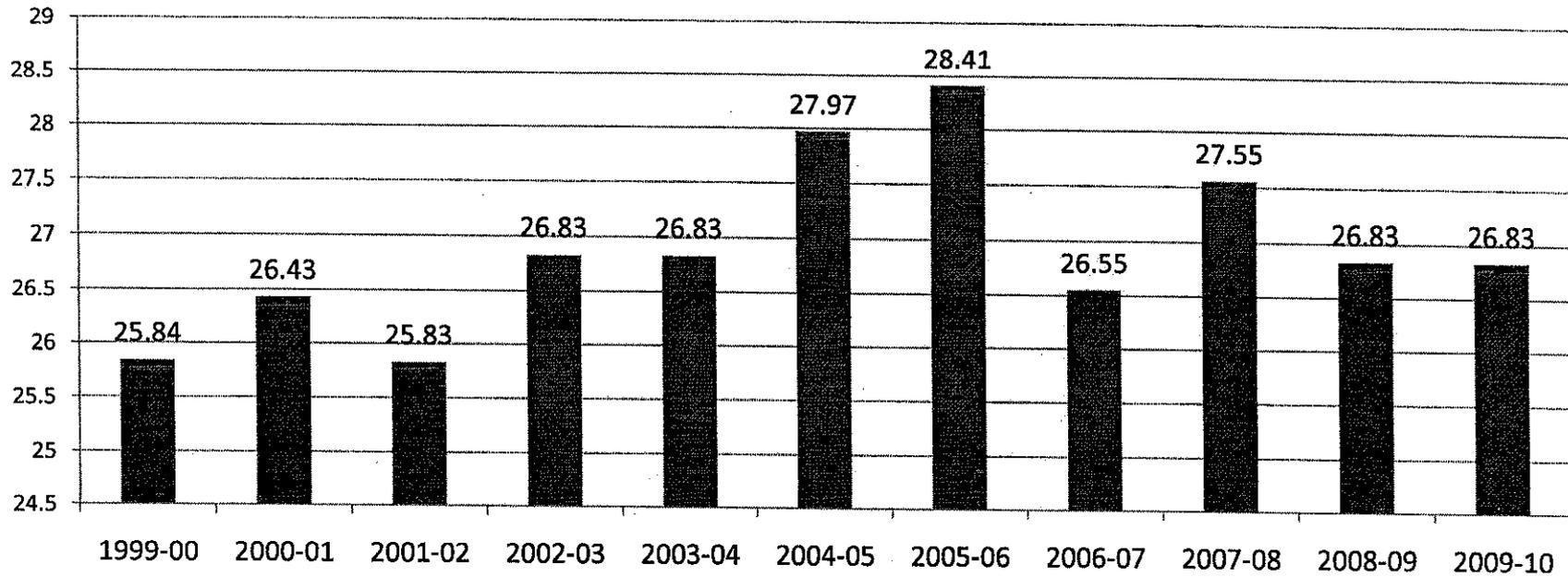
LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY11 PROPOSED COMPARED TO FY10 ADOPTED

	PROPOSED FY11	FINAL FY10	DIFFERENCE	
			AMOUNT	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	267,480	264,580	2,900	1.10%
COUNTY CLERK	896,259	908,893	(12,634)	-1.39%
COUNTY TREASURER	3,329,651	3,217,690	111,961	3.48%
ASSESSOR	3,859,987	3,859,898	89	0.00%
ELECTION COMMISSIONER	1,242,184	960,681	281,503	29.30%
DATA PROCESSING	732,913	778,337	(45,424)	-5.84%
BUDGET & FISCAL	197,381	193,501	3,880	2.01%
ADMINISTRATIVE SERVICES	376,994	359,752	17,242	4.79%
G.I.S.	534,279	528,329	5,950	1.13%
BOARD OF EQUALIZATION	300,000	-	300,000	
CLERK OF DIST COURT	1,689,032	1,626,691	62,341	3.83%
COUNTY COURT	859,130	942,424	(83,294)	-8.84%
JUVENILE COURT	1,862,164	1,959,435	(97,271)	-4.96%
DISTRICT COURT	2,264,119	2,266,059	(1,940)	-0.09%
PUBLIC DEFENDER	3,297,679	3,275,732	21,947	0.67%
JURY COMMISSIONER	132,677	135,144	(2,467)	-1.83%
COOPERATIVE EXTENSION	1,073,132	1,073,132	0	0.00%
RECORDS INFO & MGMT	525,981	538,861	(12,880)	-2.39%
SHERIFF	9,463,653	9,397,825	65,828	0.70%
COUNTY ATTORNEY	6,634,552	6,636,113	(1,561)	-0.02%
CORRECTIONS	14,517,465	14,031,632	485,833	3.46%
JUVENILE PROBATION	340,789	303,662	37,127	12.23%
ADULT PROBATION	423,403	423,344	59	0.01%
COMMUNITY CORRECTIONS	1,473,921	1,428,711	45,210	3.16%
JUVENILE DETENTION	5,862,849	5,862,850	(1)	0.00%
EMERGENCY SERVICES	395,427	455,614	(60,187)	-13.21%
COUNTY ENGINEER	3,222,967	3,157,800	65,167	2.06%
MENTAL HEALTH BD	158,792	159,548	(756)	-0.47%
GENERAL ASSISTANCE	2,400,000	2,400,000	0	0.00%
VETERANS SERVICE	747,272	759,608	(12,336)	-1.62%
HUMAN SERVICES	272,380	264,954	7,426	2.80%
TOTAL G.F. OPERATING	69,354,512	68,170,800	1,183,712	1.74%

LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY11 PROPOSED COMPARED TO FY10 ADOPTED

	PROPOSED	FINAL	DIFFERENCE	
	FY11	FY10	AMOUNT	PERCENT
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	13,823,930	8,414,460	5,409,470	64.29%
HIGHWAY FUND	5,993,620	6,631,587	(637,967)	-9.62%
LANCASTER MANOR	7,860,000	21,423,703	(13,563,703)	-63.31%
MENTAL HEALTH	10,127,055	10,335,214	(208,159)	-2.01%
NOXIOUS WEED	360,470	338,842	21,628	6.38%
CO/CITY PROPERTY MGMT	3,259,075	3,074,103	184,972	6.02%
COUNTY PROPERTY MGMT	1,418,307	1,446,584	(28,277)	-1.95%
TOTAL OTHER FUNDS OPERATING	42,842,457	51,664,493	(8,822,036)	-17.08%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	9,530,568	10,882,540	(1,351,972)	-12.42%
G.F. JUSTICE SYSTEM	1,946,108	2,345,635	(399,527)	-17.03%
G.F. HHS	4,351,130	4,545,796	(194,666)	-4.28%
WORKERS COMPENSATION	1,853,848	1,766,978	86,870	4.92%
OTHER SELF INSURANCE	336,645	524,063	(187,418)	-35.76%
EMPLOYEES' INSURANCE	16,354,832	16,355,376	(544)	0.00%
VISITORS IMPROVEMENT	3,490,265	3,154,523	335,742	10.64%
VISITORS PROMOTION	1,471,040	1,572,341	(101,301)	-6.44%
RURAL LIBRARY	624,091	620,163	3,928	0.63%
VETERANS AID	17,064	10,000	7,064	70.64%
GRANTS FUND	3,444,360	9,444,360	(6,000,000)	-63.53%
KENO FUND	2,707,229	2,762,274	(55,045)	-1.99%
ECONOMIC DEVELOPMENT	507,588	504,407	3,181	0.63%
DEBT SERVICE	3,188,100	2,811,069	377,031	13.41%
BUILDING FUND	413,816	375,097	38,719	10.32%
JAIL SAVINGS FUND	2,007,832	1,956,342	51,490	2.63%
CITY BUILDING MAINTENANCE	674,569	659,346	15,223	2.31%
TOTAL NON-OPERATING	52,919,085	60,290,310	(7,371,225)	-12.23%
GRAND TOTAL	165,116,054	180,125,603	(15,009,549)	-8.33%

LANCASTER COUNTY
Tax Levies
Cents per \$100 of Valuation



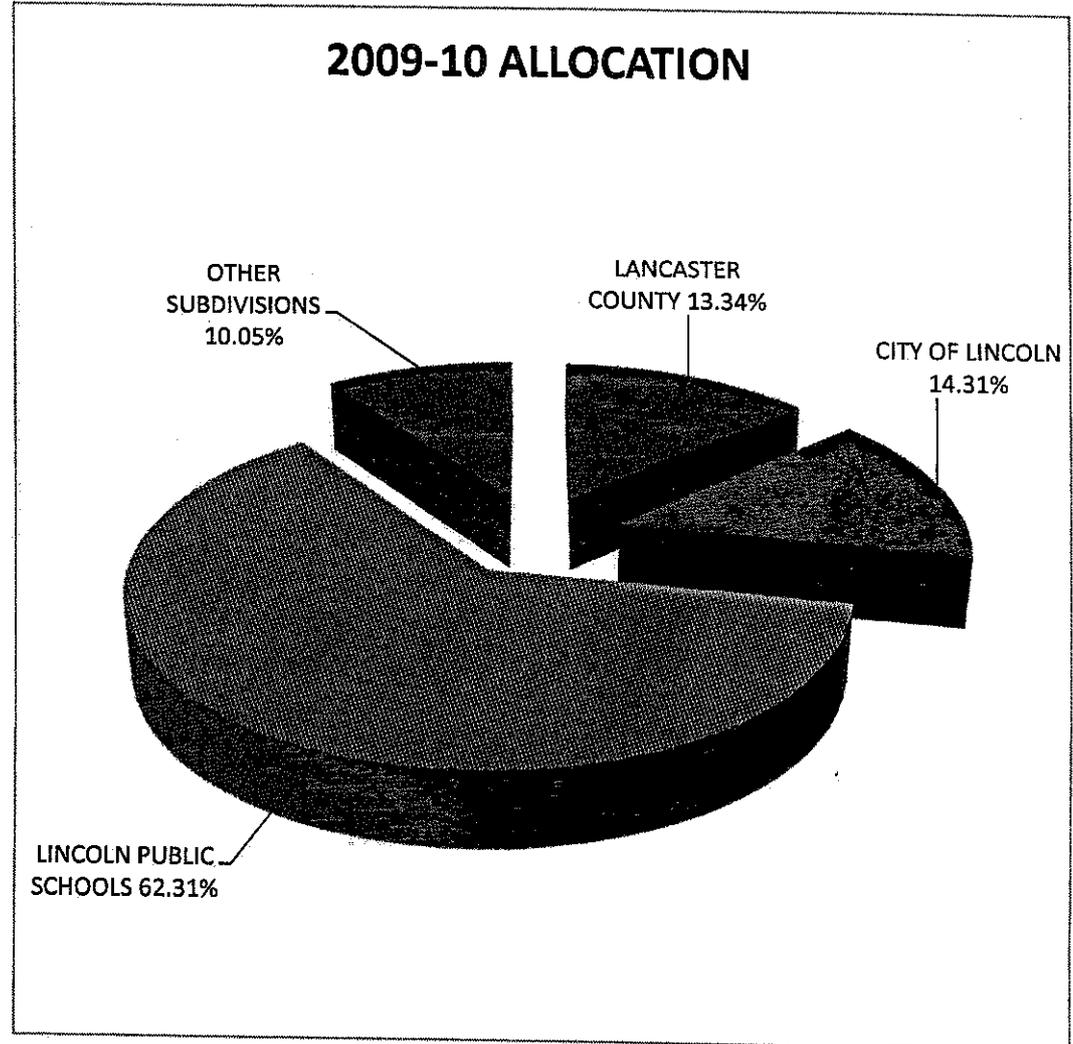
ADOPTED BUDGET FY1999-00 THROUGH FY 2009-10

LANCASTER COUNTY
2009-2010 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.011944 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.268300	LANCASTER COUNTY	13.34%
0.287880	CITY OF LINCOLN	14.31%
1.253663	LINCOLN PUBLIC SCHOOLS	62.31%
0.202101	OTHER SUBDIVISIONS	10.05%

OTHER SUBDIVISIONS

0.001643	Agricultural Society
0.003830	Lancaster Fairgrounds JPA
0.014957	E.S.U. #18
0.040979	Lower Platte South NRD
0.017000	Public Building Commission
0.026000	Railroad Transportation Safety District
0.067600	Southeast Community College
0.030092	Lancaster County Correctional Facility JPA



Lancaster County
Estimated Levies

	FY10 Actual		FY11 Calculation	Change	
	<u>Valuation</u>			<u>Amount</u>	<u>Percent</u>
County Valuation	18,641,136,908		18,641,136,908	-	0.00%
General Fund	46,434,273	0.249096	46,511,773	0.249511	
CMHC	2,852,010	0.015300	2,774,510	0.014884	
Debt Service	523,887	0.002810	523,887	0.002810	
Building Fund	204,000	0.001094	204,000	0.001094	
Total Dollars/Levy	50,014,170	0.268300	50,014,170	0.268300	
 Total	 50,014,170	 0.268300	 50,014,170	 0.268300	

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL	FY10 BUDGET		ACTUAL	FY11 BUDGET	
	EXPENSE	ADOPTED	MODIFIED	EXPENSE	PROPOSED	ADOPTED
	FY09			FY10		
601 BOARD OF COMMISSIONERS	256,401	259,580	264,580	263,873	267,480	
602 COUNTY CLERK	883,212	882,528	908,893	892,648	896,259	
603 COUNTY TREASURER	3,111,632	3,217,690	3,217,690	3,169,523	3,329,651	
605 ASSESSOR/REGISTER OF DEEDS	3,711,104	3,859,898	3,859,898	3,840,061	3,859,987	
607 ELECTION COMMISSIONER	1,261,390	960,681	960,681	930,811	1,242,184	
610 INFORMATION SERVICES	789,982	778,337	778,337	613,478	732,913	
611 BUDGET & FISCAL	169,450	187,501	193,501	191,320	197,381	
612 GENERAL GOVERNMENT	10,293,156	11,596,127	10,882,540	8,574,106	9,530,568	
613 ADMINISTRATIVE SERVICES	314,955	359,752	359,752	351,045	376,994	
615 GEOGRAPHIC INFO SYSTEM	434,172	528,329	528,329	474,364	534,279	
618 BOARD OF EQUALIZATION	-	-	-	-	300,000	
621 CLERK OF DISTRICT COURT	1,545,536	1,626,691	1,626,691	1,596,774	1,689,032	
622 COUNTY COURT	794,538	884,424	942,424	891,133	859,130	
623 JUVENILE COURT	1,242,284	1,861,817	1,959,435	1,873,838	1,862,164	
624 DISTRICT COURT	2,066,078	2,183,613	2,266,059	2,199,149	2,264,119	
625 PUBLIC DEFENDER	3,172,603	3,275,732	3,275,732	3,270,796	3,297,679	
627 JURY COMMISSIONER	106,515	135,144	135,144	132,950	132,677	
628 JUSTICE SYSTEM MISCELLANEOUS	2,229,672	2,345,635	2,345,635	2,029,733	1,946,108	
645 EXTENSION SERVICE	987,315	1,073,132	1,073,132	1,011,881	1,073,132	
648 RECORDS & INFORMATION MGMT	518,499	529,263	538,861	526,705	525,981	
651 COUNTY SHERIFF	8,885,149	9,033,601	9,397,825	9,260,840	9,463,653	
652 COUNTY ATTORNEY	6,568,761	6,636,113	6,636,113	6,553,195	6,634,552	
671 CORRECTIONS	12,986,579	14,031,632	14,031,632	13,708,146	14,517,465	
673 JUVENILE PROBATION	276,082	303,662	303,662	231,028	340,789	
674 ADULT PROBATION	407,083	423,344	423,344	408,987	423,403	
676 COMMUNITY CORRECTIONS	1,377,439	1,428,711	1,428,711	1,406,664	1,473,921	
678 YOUTH SERVICES CENTER	5,508,626	5,862,850	5,862,850	5,701,581	5,862,849	
693 EMERGENCY MANAGEMENT	379,276	455,614	455,614	449,996	395,427	
703 COUNTY ENGINEER	3,018,054	3,152,721	3,157,800	3,129,494	3,222,967	
751 MENTAL HEALTH BOARD	126,973	133,548	159,548	145,013	158,792	
801 GENERAL ASSISTANCE	2,399,808	2,400,000	2,400,000	2,391,079	2,400,000	
803 VETERANS & GA ADMINISTRATION	707,428	736,608	759,608	755,477	747,272	
805 HEALTH & HUMAN SERVICES	4,553,310	4,545,796	4,545,796	4,420,048	4,351,130	
837 HUMAN SERVICES	247,036	254,697	264,954	258,150	272,380	
	<u>81,330,099</u>	<u>85,944,771</u>	<u>85,944,771</u>	<u>81,653,887</u>	<u>85,182,318</u>	

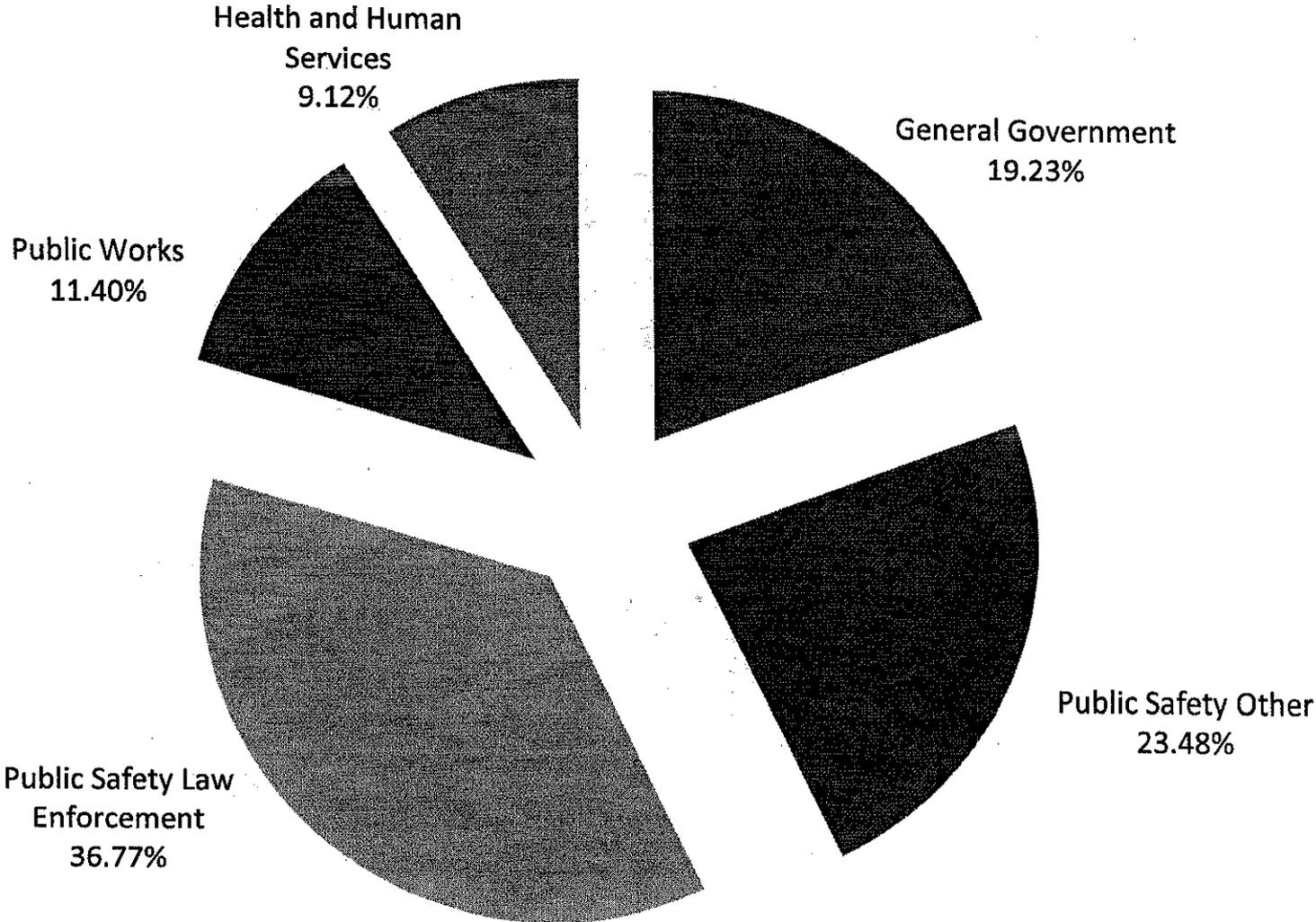
GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY11 BUDGET	
	REVENUE <u>FY09</u>	<u>FY10</u>	REVENUE <u>FY10</u>	<u>PROPOSED</u>	<u>ADOPTED</u>
602 COUNTY CLERK	59,793	56,000	62,420	56,000	
603 COUNTY TREASURER	6,065,965	5,900,000	5,474,943	5,430,000	
605 ASSESSOR/REGISTER OF DEEDS	1,709,281	1,850,000	1,491,017	1,900,000	
607 ELECTION COMMISSIONER	372,145	75,500	90,760	362,000	
610 INFORMATION SERVICES	10,656	10,656	10,656	10,656	
612 GENERAL GOVERNMENT	26,522	-	917	-	
613 ADMINISTRATIVE SERVICES	22,697	22,270	23,584	5,000	
615 GEOGRAPHIC INFO SYSTEM	455	-	25	-	
621 CLERK OF DISTRICT COURT	489,758	460,000	467,570	390,000	
622 COUNTY COURT	81,128	84,250	60,593	60,100	
623 JUVENILE COURT	1,566	2,000	589	2,000	
624 DISTRICT COURT	176,958	193,000	242,673	193,500	
625 PUBLIC DEFENDER	163,367	185,800	186,550	196,627	
628 JUSTICE SYSTEM MISCELLANEOUS	113,400	35,000	39,500	35,000	
645 EXTENSION SERVICE	176,393	174,623	178,496	180,672	
648 RECORDS & INFORMATION MGMT	100,588	84,140	90,645	89,140	
651 COUNTY SHERIFF	1,347,700	1,360,194	1,559,041	1,502,065	
652 COUNTY ATTORNEY	1,095,884	1,274,912	1,407,244	1,365,512	
671 CORRECTIONS	1,180,307	1,051,000	1,229,742	1,067,500	
673 JUVENILE PROBATION	75	-	50	-	
674 ADULT PROBATION	-	-	96	-	
676 COMMUNITY CORRECTIONS	338,519	284,840	414,376	473,839	
678 YOUTH SERVICES CENTER	3,095,236	3,050,806	3,051,958	3,088,079	
693 EMERGENCY MANAGEMENT	211,531	227,807	260,115	197,713	
703 COUNTY ENGINEER	1,660	-	-	-	
801 GENERAL ASSISTANCE	685,143	530,000	615,458	600,000	
837 HUMAN SERVICES	119,655	127,348	127,498	136,190	
999 GENERAL RECEIPTS	62,718,464	61,642,036	64,460,093	60,663,028	
	<u>80,364,846</u>	<u>78,682,182</u>	<u>81,546,610</u>	<u>78,004,621</u>	

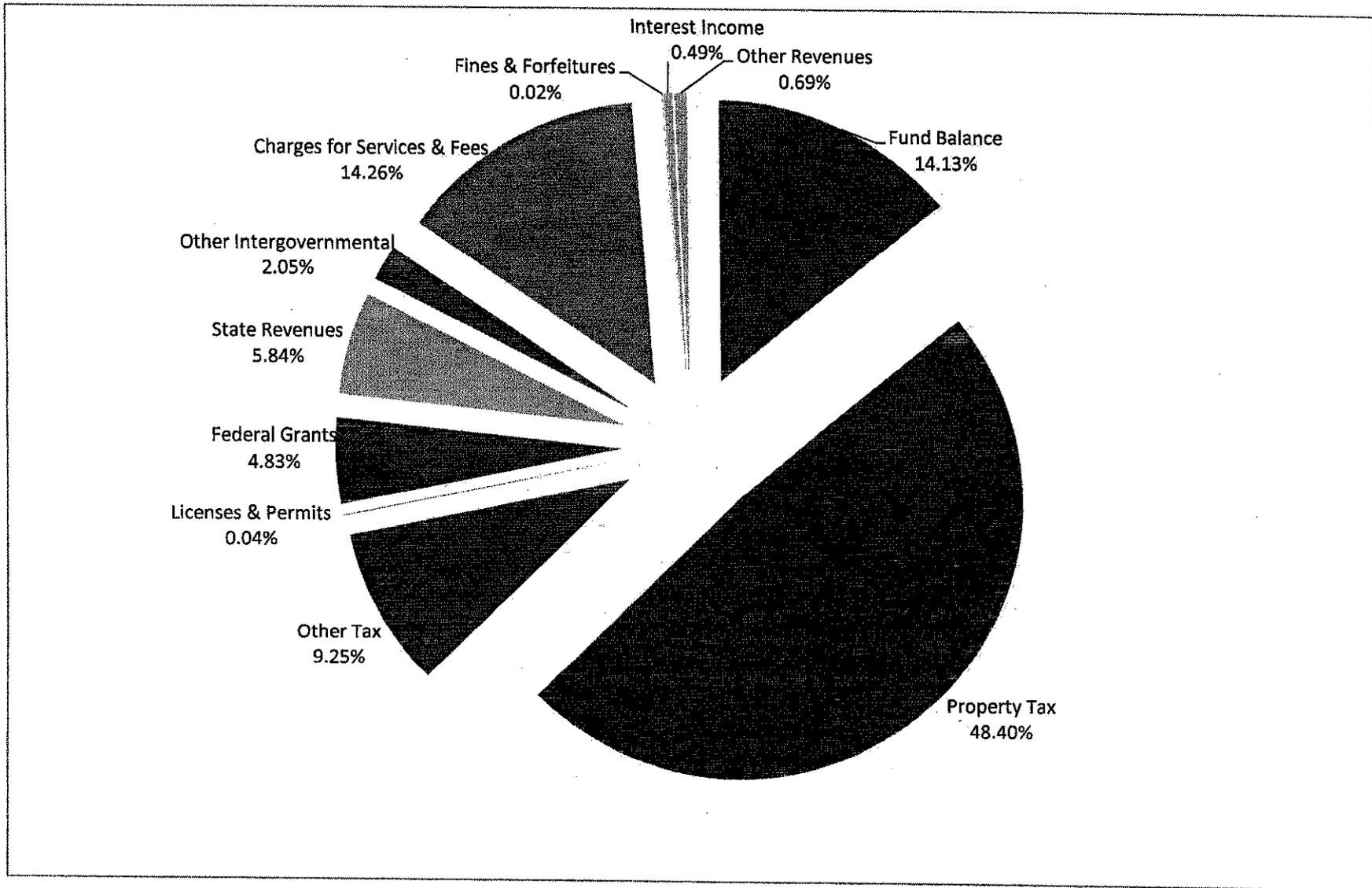
**LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY 11 PROPOSED COMPARED TO FY 10 ADOPTED**

	Proposed FY11	Adopted FY10	DIFFERENCE		FY10 Additional Appropriations
			Amount	PERCENT	
GENERAL FUND:					
COUNTY BOARD	267,480	259,580	7,900	3.04%	5,000
COUNTY CLERK	896,259	882,528	13,731	1.56%	26,365
COUNTY TREASURER	3,329,651	3,217,690	111,961	3.48%	
ASSESSOR	3,859,987	3,859,898	89	0.00%	
ELECTION COMMISSIONER	1,242,184	960,681	281,503	29.30%	
DATA PROCESSING	732,913	778,337	(45,424)	-5.84%	
BUDGET & FISCAL	197,381	187,501	9,880	5.27%	6,000
G.F. GENERAL GOVERNMENT	9,530,568	11,596,127	(2,065,559)	-17.81%	(713,587)
ADMINISTRATIVE SERVICES	376,994	359,752	17,242	4.79%	
G.I.S.	534,279	528,329	5,950	1.13%	
BOARD OF EQUALIZATION	300,000	-	300,000		
CLERK OF DIST COURT	1,689,032	1,626,691	62,341	3.83%	
COUNTY COURT	859,130	884,424	(25,294)	-2.86%	58,000
JUVENILE COURT	1,862,164	1,861,817	347	0.02%	97,618
DISTRICT COURT	2,264,119	2,183,613	80,506	3.69%	82,446
PUBLIC DEFENDER	3,297,679	3,275,732	21,947	0.67%	
JURY COMMISSIONER	132,677	135,144	(2,467)	-1.83%	
G.F. JUSTICE SYSTEM	1,946,108	2,345,635	(399,527)	-17.03%	
COOPERATIVE EXTENSION	1,073,132	1,073,132	0	0.00%	
RECORDS INFO & MGMT	525,981	529,263	(3,282)	-0.62%	9,598
SHERIFF	9,463,653	9,033,601	430,052	4.76%	364,224
COUNTY ATTORNEY	6,634,552	6,636,113	(1,561)	-0.02%	
CORRECTIONS	14,517,465	14,031,632	485,833	3.46%	
JUVENILE PROBATION	340,789	303,662	37,127	12.23%	
ADULT PROBATION	423,403	423,344	59	0.01%	
COMMUNITY CORRECTIONS	1,473,921	1,428,711	45,210	3.16%	
JUVENILE DETENTION	5,862,849	5,862,850	(1)	0.00%	
EMERGENCY SERVICES	395,427	455,614	(60,187)	-13.21%	
COUNTY ENGINEER	3,222,967	3,152,721	70,246	2.23%	5,079
MENTAL HEALTH BD	158,792	133,548	25,244	18.90%	26,000
GENERAL ASSISTANCE	2,400,000	2,400,000	-	0.00%	
VETERANS SERVICE	747,272	736,608	10,664	1.45%	23,000
G.F. HHS	4,351,130	4,545,796	(194,666)	-4.28%	
HUMAN SERVICES	272,380	254,697	17,683	6.94%	10,257
TOTAL GENERAL FUND	85,182,318	85,944,771	(762,453)	-0.89%	-

2010-11 PROPOSED GENERAL FUND



**2010-11 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND	TREASURER'S					NET FUND BALANCE 7/1/2010	
	BALANCE 7/1/2010	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES		
11	GENERAL	12,566,944	315,315	528,908	717,634	268,020	11,367,697
12	WORKERS COMPENSATION LOSS	1,268,363		11,786	1,884		1,254,693
13	OTHER SELF INSURANCE LOSS	243,855					243,855
14	GROUP SELF INSURANCE	4,749,832					4,749,832
18	VISITORS IMPROVEMENT	2,365,888	134,000				2,499,888
19	VISITORS PROMOTION	346,663	134,000				480,663
20	COUNTY RURAL LIBRARY	25,459	1,987				27,446
21	BRIDGE & SPECIAL ROAD	4,601,227		719,796	35,292	1,762,712	2,083,427
22	HIGHWAY	530,898	556,821	139,220	35,795	220,334	692,370
26	VETERANS AID	15,325					15,325
27	GRANTS	838,201		142,321	24,385		671,495
28	KENO	2,126,630		19,401			2,107,229
30	ECONOMIC DEVELOPMENT	466,873					466,873
41	DEBT SERVICE	2,702,694	2,290				2,704,984
51	BUILDING	128,951	863	398			129,416
52	JAIL SAVINGS	1,977,832					1,977,832
61	LANCASTER MANOR	769,216		67,161			702,055
63	MENTAL HEALTH	67,377	385,616	22,042	118,391		312,560
64	WEED CONTROL	75,381		1,987	4,546		68,848
65	COUNTY/CITY PROPERTY MGMT	141,205	75,728	125,000	46,893		45,040
66	PROPERTY MANAGEMENT	99,448		12,929	7,378		79,141
67	CITY BUILDING MAINTENANCE	372,518		1,449			371,069
		<u>36,480,780</u>	<u>1,606,620</u>	<u>1,792,398</u>	<u>992,198</u>	<u>2,251,066</u>	<u>33,051,738</u>

LANCASTER COUNTY

CHANGES IN EXPENDITURES FROM REQUESTED 2010-11 BUDGETS

GENERAL FUND:

County Treasurer	(43,300)
County Assessor	(78,500)
Election Commissioner	(3,825)
Microcomputer Requests	(15,000)
Transfer to Power Plant	(73,493)
Personnel	(17,919)
Planning	21,813
Contingency	(45,960)
Administrative Services	(39,490)
GIS	(7,435)
Board of Equalization	(200,000)
Clerk of the District Court	(8,980)
Juvenile Court	23,205
District Court	(8,904)
Public Defender	(2,882)
Jury Commissioner	(500)
Justice Miscellaneous	(116,405)
Records & Information Management	(2,219)
County Sheriff	(112,057)
Corrections	(339,526)
Juvenile Probation	37,990
Community Corrections	(32,246)
Emergency Services	(70,000)
Mental Health Board	(10,000)
Court Competency Evaluations	(66,535)
Aging	(2,549)
Health Department	70,455
JBC	(276,500)
Institutional Patient Care	(20,000)
Human Services	(1,150)
TOTAL	<u>(1,441,912)</u>

MENTAL HEALTH FUND:

Position Vacancies	(211,011)
Eliminate on-call staff for crisis phone line	(11,500)
Reduce food budget at Midtown Center	(10,000)
Change Staffing patterns at Crisis Center	(55,000)
Reduce staff development budget	(15,000)
Nursing Contract	(15,000)
Region V	<u>(50,000)</u>
	<u>(367,511)</u>

LANCASTER COUNTY

ANTICIPATED CHANGES IN REVENUES FROM REQUESTED 2010-11 BUDGETS

GENERAL FUND:

Administrative Services - City Portion	(19,495)
Public Defender - City Portion	(15,000)
Community Corrections - Increase in fees	100,000
Youth Services Center - state monies	430,508
Emergency Services - City Portion	(35,000)
General Assistance	70,000
Human Services	(575)
Transfer from Manor Fund	<u>500,000</u>
TOTAL	<u><u>1,030,438</u></u>

MENTAL HEALTH FUND:

Increase rent costs	2,160
RAISE Grant	12,000
Outpatient Services	<u>20,000</u>
TOTAL	<u><u>34,160</u></u>

LANCASTER COUNTY

FY2010-11 KENO FUND BUDGET

	FY2010-11 BUDGET
ROAD IMPROVEMENTS:	
East Beltway	622,177
Motocross Project at Abbott Sports Complex	37,415
Arbor Road	402,331
Alvo Road (\$150,000 for 3 years)	<u>450,000</u>
	1,511,923
PREVENTION GRANTS (5% OF RECEIPTS)	40,000
TRANSFER TO BRIDGE FUND (OPERATIONS)	274,314
TOTAL PROJECTS	<u><u>1,826,237</u></u>
FUNDED WITH:	
FUND BALANCE 6-30-10	2,107,229
ESTIMATED RECEIPTS	<u>600,000</u>
	<u><u>2,707,229</u></u>