

MEETING NOTICE

LANCASTER COUNTY BUDGET MONITORING COMMITTEE

THURSDAY, JULY 28, 2011

COUNTY-CITY BUILDING, ROOM 113

555 SOUTH 10th Street

1:00 P.M.

AGENDA

1. Review and Discuss the Proposed 2011-12 Lancaster County Budget

**MINUTES
BUDGET MONITORING COMMITTEE
COUNTY-CITY BUILDING, ROOM 113
THURSDAY, JULY 28, 2011
1:00 P.M.**

PRESENT: Dennis Meyer, County Budget and Fiscal Director; Larry Hudkins and Brent Smoyer, County Commissioners; Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer; Don Thomas, County Engineer; Mike Thurber, Corrections Director; Terry Wagner, Lancaster County Sheriff; Bill Jarrett, Chief Deputy Sheriff; Jim Gordon, Nebraska Bar Association; Kyle Fisher, Lincoln Chamber of Commerce; Ron Krejci, Community Representative; Mike Koberlein, Lincoln Independent Business Association (LIBA); and Ann Taylor, County Clerk's Office

The meeting was called to order at 1:02 p.m.

**1 REVIEW AND DISCUSS THE PROPOSED FISCAL YEAR 2011-2012
LANCASTER COUNTY BUDGET**

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

- Lancaster County, Summary of Expenditure Requirements
- Lancaster County, Comparison of Budgeted Expenditures, Fiscal Year (FY) 2012 Proposed Compared to Fiscal Year (FY) 2011 Adopted
- Lancaster County, Tax Levies, Cents Per \$100 of Valuation (Adopted Budget FY 2001-02 Through FY 2010-11, Proposed Budget FY 2011-12)
- Lancaster County, 2010-2011 Tax Levy Information
- Lancaster County, 2011-2012 Calculated Levies
- General Fund Expense Budget Summary
- General Fund Revenue Budget Summary
- Lancaster County, Comparison of Budgeted Expenditures, FY 2012 Proposed Compared to FY 2011 Adopted
- 2011-2012 Proposed General Fund
- 2011-2012 Proposed Revenues for Lancaster County (Property Tax Funds Only)
- Computation of Treasurer's Net Fund Balance
- Lancaster County, Changes in Expenditures and Revenues from Requested 2011-2012 Budgets
- Lancaster County, FY 2011-2012 Keno Fund Budget
- Lancaster County, FY 2012 Requested Full-Time Equivalent (FTE's)

Meyer discussed the budget process and issues that impacted the budget this year (Exhibit B):

- The County Board asked all departments to submit a 97% budget.
- The budget process started with a \$4,200,000 shortfall.
- The Board decided to keep the property tax rate at the same levy as last year (26.83 cents per \$100 of value).
- Final property valuation numbers will not be available until August 20th. The proposed budget was prepared with a projection of a 1% increase in valuation.
- Contributions to the Post Employment Health Plan (PEHP) were suspended (savings of approximately \$300,000).
- The Board asked the elected officials to reduce their budgets to last year's request (0% increase).
- Information Services (IS) budget increased by approximately 20%. The Board requested a \$175,000 reduction and IS complied by using its fund balance to provide relief.

In response to a question from Fisher, Meyer said the Board has discussed alternatives to contracting with IS for information technology (IT) services, such as privatization or contracting with the State, but must give a one-year notice to terminate the interlocal agreement with the City.

- The Board reduced legal services (outside court-appointed counsel) in the District and Juvenile Courts' budgets by a total of \$150,000.

Eagan noted a committee was formed to look at indigent defense costs.

- Joint Budget Committee (JBC) contracts were reduced by approximately \$200,000.

Eagan explained the contracts are related to human services and are intended to ease the governmental burden.

- The Board transferred \$1,575,000 from the Keno Fund to the General Fund for property tax relief.
- The \$1,900,000 remaining from the sale of Lancaster Manor is being held in reserve in the Manor Fund until the Board decides what to do with the funds. Additional funds from the sale were used to pay workers' compensation claims.
- Community Corrections' budget increased by 22% due to receiving federal funding, which added 2.75 employees, and the transfer of the Jail Diversion Program from the Community Mental Health Center (CMHC).
- Youth Services Center (YSC) was under budget and exceeded revenue

projections.

- General Assistance (GA) expenditures and revenues were increased by \$200,000 because of additional activity.
- Mental Health Fund expenditures have decreased by 4.32% because of changes made in Fiscal Year 2010-11, including a reduction in force. The property tax requirement for the Community Mental Health Center (CMHC) will be approximately \$499,000 less than last fiscal year. A committee has been formed to look at options for mental health services.
- Federal aid for the County is reduced and state aid is eliminated.
- General Fund expenditures will increase by \$939,000 (1.1% increase). Although the budget is increasing, 22 of 34 departments within the General Fund are at, or below, last year's budget. Twelve of the 22 are at a 97% budget.

Thurber discussed the Corrections' budget which increased by \$1,200,000. He attributed part of the increase to an \$850,000 payment to the District Energy Corporation (DEC) to begin retiring the debt for the ground loop (geothermal heating and air conditioning) system at the new Lancaster County Adult Detention Facility (LCADF). It also reflects costs for insurance and utilities for the new LCADF, maintaining current facilities, and out-of-county housing. Thurber estimated that transition to the new facility will take eight months, provided the Board authorizes hiring of staff.

Gordon inquired about contracts for housing prisoners in the new facility.

Thurber said no one is looking to contract at this time.

Thurber also discussed the new contract with Correct Care Solutions for correctional healthcare services which is anticipated to reduce the County's pharmaceutical costs for the jail population.

Wagner discussed the Sheriff's budget which had no increase. He said he has delayed filling vacancies, taken fuel conservation measures and budgeted for fewer vehicles.

Thomas discussed his General Fund operating budget and the budgets for the Highway Fund and Bridge and Special Road Fund.

Meyer noted there was no increase in the County Engineer's property tax requirement this year.

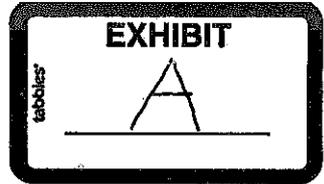
Meyer said he will file the proposed budget with the County Clerk's Office on July 29th. The Board will hold a public hearing on the budget on Tuesday, August 30, 2011 at

7:00 p.m. and will formally adopt the budget on Tuesday, September 6, 2011 at the 9:30 a.m. County Board of Commissioners Meeting.

2 ADJOURNMENT

There being no further business, the meeting was adjourned at 2:39 p.m.

Submitted by Ann Taylor, County Clerk's Office.



LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL OBLIGATIONS			ACTUAL OBLIGATIONS		
		FY10	FY11 BUDGET PROPOSED	FY11 BUDGET MODIFIED	FY11	FY12 BUDGET PROPOSED	FY12 BUDGET ADOPTED
11	GENERAL	81,653,887	85,185,793	85,185,793	82,317,482	86,124,871	
12	WORKERS COMPENSATION LOSS	706,338	1,853,848	1,853,848	604,971	1,353,187	
13	OTHER SELF INSURANCE LOSS	290,205	336,645	336,645	334,603	594,019	
14	GROUP SELF INSURANCE	11,677,594	16,354,832	16,354,832	10,465,339	13,891,611	
18	VISITORS IMPROVEMENT	532,206	3,490,265	3,490,265	556,577	4,152,546	
19	VISITORS PROMOTION	969,249	1,471,040	1,471,040	1,008,019	1,681,879	
20	COUNTY RURAL LIBRARY	617,420	624,091	624,091	623,159	659,902	
21	BRIDGE & SPECIAL ROAD	6,757,629	13,823,930	13,823,930	12,285,980	8,847,694	
22	HIGHWAY	6,140,499	5,993,620	5,993,620	5,592,977	6,750,559	
26	VETERANS AID	4,065	17,064	17,064	8,043	13,871	
27	GRANTS	2,262,561	5,138,862	5,138,862	3,120,552	3,998,084	
28	KENO	781,222	2,707,229	2,707,229	1,127,870	2,466,369	
30	ECONOMIC DEVELOPMENT	42,143	507,588	507,588	42,143	503,210	
41	DEBT SERVICE	1,062,386	3,188,100	3,188,100	773,984	3,011,946	
51	BUILDING	253,019	413,816	413,816	177,442	445,553	
52	JAIL SAVINGS FUND	-	2,007,832	2,007,832	-	2,017,637	
61	LANCASTER MANOR	16,058,755	7,860,000	7,860,000	2,772,841	2,364,280	
63	MENTAL HEALTH	10,257,131	10,127,055	10,159,555	10,149,488	9,720,234	
64	WEED CONTROL	324,298	360,470	360,470	360,278	337,239	
65	COUNTY/CITY PROPERTY MGMT	2,944,724	3,259,075	3,259,075	3,033,969	3,285,379	
66	PROPERTY MANAGEMENT	1,363,624	1,418,307	1,418,307	1,354,297	1,384,259	
67	CITY BUILDING MAINTENANCE	291,631	674,569	674,569	285,295	695,517	
	Memorandum Total	<u>144,990,584</u>	<u>166,814,031</u>	<u>166,846,531</u>	<u>136,995,310</u>	<u>154,299,846</u>	

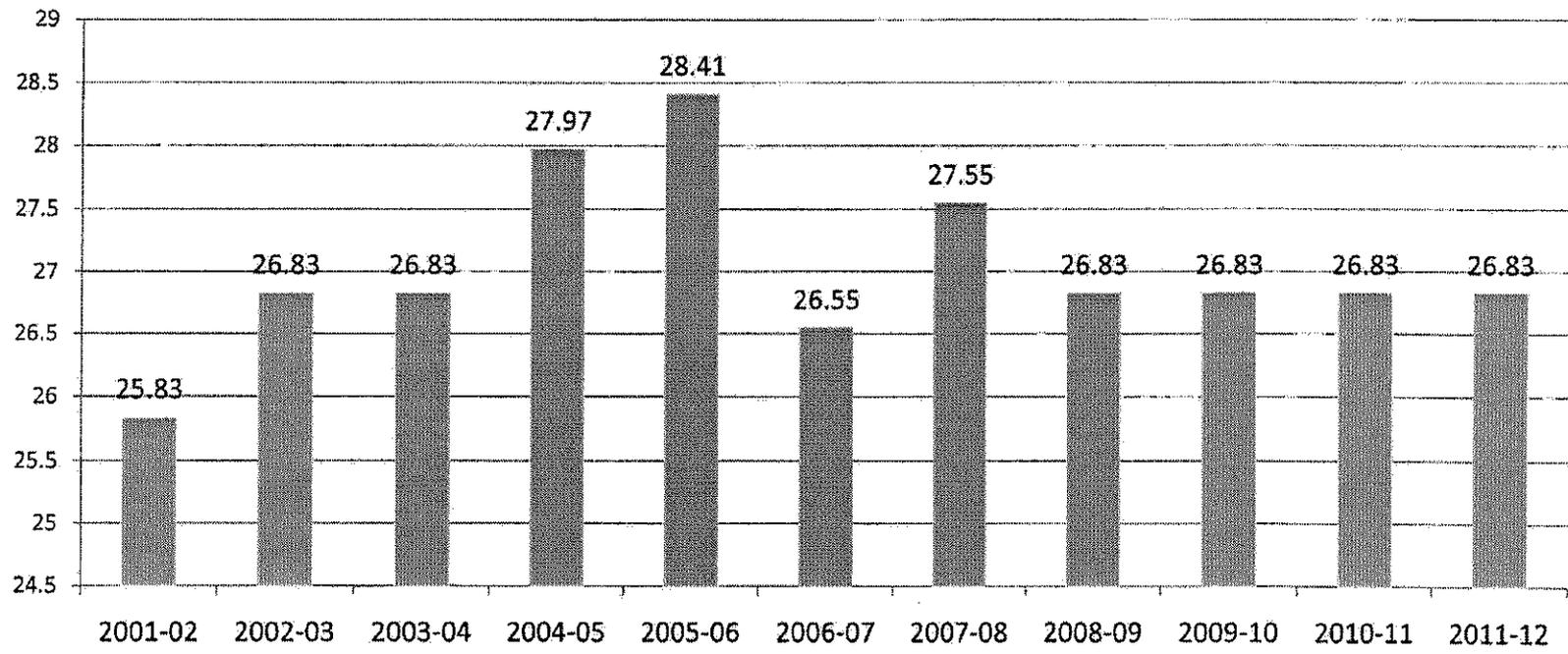
LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY12 PROPOSED COMPARED TO FY11 ADOPTED

	PROPOSED	FINAL	DIFFERENCE	
	FY12	FY11	AMOUNT	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	262,048	267,480	(5,432)	-2.03%
COUNTY CLERK	896,259	905,795	(9,536)	-1.05%
COUNTY TREASURER	3,329,650	3,329,651	(1)	0.00%
ASSESSOR	3,859,986	3,859,987	(1)	0.00%
ELECTION COMMISSIONER	950,184	1,245,659	(295,475)	-23.72%
DATA PROCESSING	705,753	732,913	(27,160)	-3.71%
BUDGET & FISCAL	194,480	197,381	(2,901)	-1.47%
ADMINISTRATIVE SERVICES	365,341	377,994	(12,653)	-3.35%
G.I.S.	526,097	534,279	(8,182)	-1.53%
BOARD OF EQUALIZATION	291,000	300,000	(9,000)	-3.00%
CLERK OF DIST COURT	1,628,933	1,689,032	(60,099)	-3.56%
COUNTY COURT	833,335	859,130	(25,795)	-3.00%
JUVENILE COURT	1,921,779	2,212,164	(290,385)	-13.13%
DISTRICT COURT	2,272,395	2,350,588	(78,193)	-3.33%
PUBLIC DEFENDER	3,302,554	3,309,179	(6,625)	-0.20%
JURY COMMISSIONER	130,861	132,677	(1,816)	-1.37%
COOPERATIVE EXTENSION	1,038,158	1,073,132	(34,974)	-3.26%
RECORDS INFO & MGMT	548,846	535,981	12,865	2.40%
SHERIFF	9,463,653	9,543,653	(80,000)	-0.84%
COUNTY ATTORNEY	6,634,552	6,634,552	0	0.00%
CORRECTIONS	15,794,870	14,517,465	1,277,405	8.80%
JUVENILE PROBATION	292,795	340,789	(47,994)	-14.08%
ADULT PROBATION	407,152	423,403	(16,251)	-3.84%
COMMUNITY CORRECTIONS	1,798,451	1,499,626	298,825	19.93%
JUVENILE DETENTION	5,673,499	5,862,849	(189,350)	-3.23%
EMERGENCY SERVICES	427,776	395,427	32,349	8.18%
COUNTY ENGINEER	3,263,693	3,222,967	40,726	1.26%
MENTAL HEALTH BD	153,784	158,792	(5,008)	-3.15%
GENERAL ASSISTANCE	2,527,830	2,475,000	52,830	2.13%
VETERANS SERVICE	718,049	747,272	(29,223)	-3.91%
HUMAN SERVICES	276,183	279,880	(3,697)	-1.32%
TOTAL G.F. OPERATING	70,489,946	70,014,697	475,249	0.68%

LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY12 PROPOSED COMPARED TO FY11 ADOPTED

	PROPOSED	FINAL	DIFFERENCE	
	FY12	FY11	AMOUNT	PERCENT
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	8,847,694	13,823,930	(4,976,236)	-36.00%
HIGHWAY FUND	6,750,559	5,993,620	756,939	12.63%
LANCASTER MANOR	2,364,280	7,860,000	(5,495,720)	-69.92%
MENTAL HEALTH	9,720,234	10,159,555	(439,321)	-4.32%
NOXIOUS WEED	337,239	360,470	(23,231)	-6.44%
CO/CITY PROPERTY MGMT	3,285,379	3,259,075	26,304	0.81%
COUNTY PROPERTY MGMT	1,384,259	1,418,307	(34,048)	-2.40%
TOTAL OTHER FUNDS OPERATING	32,689,644	42,874,957	(10,185,313)	-23.76%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	9,702,399	8,833,858	868,541	9.83%
G.F. JUSTICE SYSTEM	2,232,696	1,946,108	286,588	14.73%
G.F. HHS	3,699,830	4,391,130	(691,300)	-15.74%
WORKERS COMPENSATION	1,353,187	1,853,848	(500,661)	-27.01%
OTHER SELF INSURANCE	594,019	336,645	257,374	76.45%
EMPLOYEES' INSURANCE	13,891,611	16,354,832	(2,463,221)	-15.06%
VISITORS IMPROVEMENT	4,152,546	3,490,265	662,281	18.98%
VISITORS PROMOTION	1,681,879	1,471,040	210,839	14.33%
RURAL LIBRARY	659,902	624,091	35,811	5.74%
VETERANS AID	13,871	17,064	(3,193)	-18.71%
GRANTS FUND	3,998,084	5,138,862	(1,140,778)	-22.20%
KENO FUND	2,466,369	2,707,229	(240,860)	-8.90%
ECONOMIC DEVELOPMENT	503,210	507,588	(4,378)	-0.86%
DEBT SERVICE	3,011,946	3,188,100	(176,154)	-5.53%
BUILDING FUND	445,553	413,816	31,737	7.67%
JAIL SAVINGS FUND	2,017,637	2,007,832	9,805	0.49%
CITY BUILDING MAINTENANCE	695,517	674,569	20,948	3.11%
TOTAL NON-OPERATING	51,120,256	53,956,877	(2,836,621)	-5.26%
GRAND TOTAL	154,299,846	166,846,531	(12,546,685)	-7.52%

LANCASTER COUNTY
Tax Levies
Cents per \$100 of Valuation



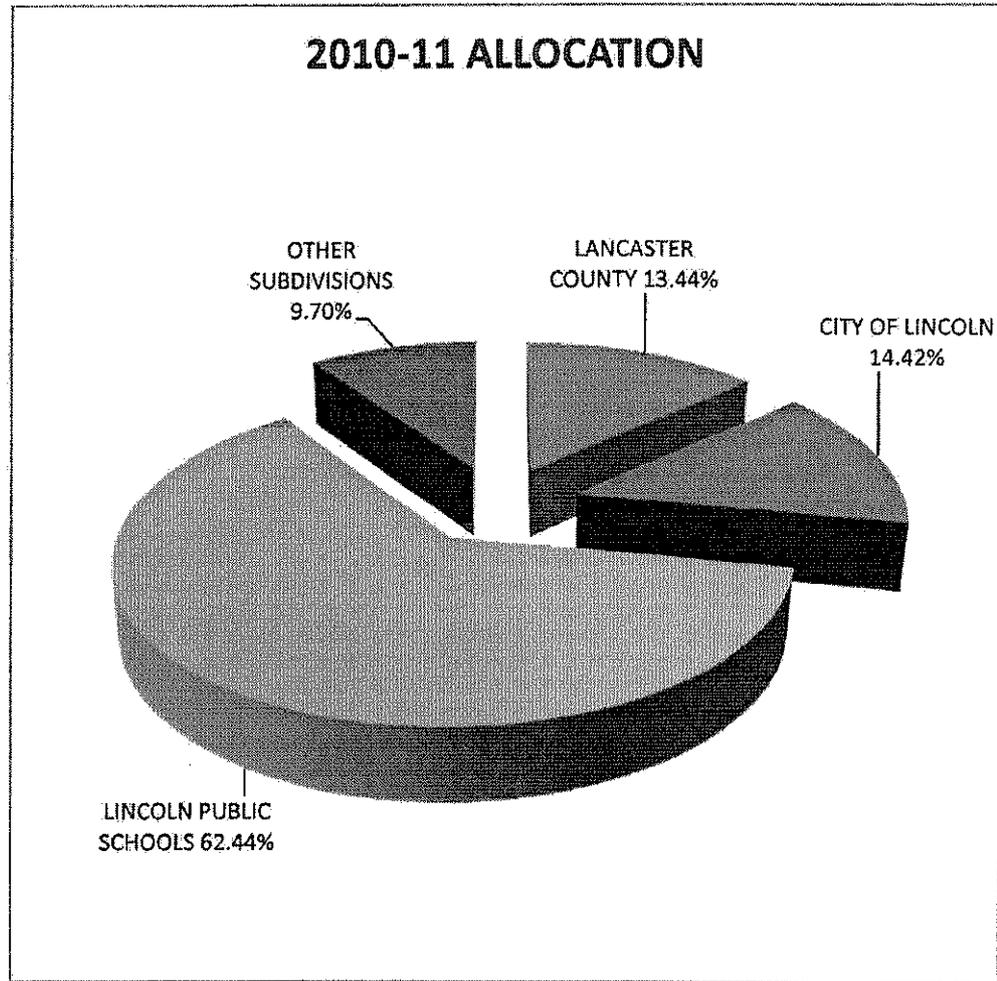
ADOPTED BUDGET FY2001-02 THROUGH FY 2010-11
PROPOSED BUDGET FY2011-12

LANCASTER COUNTY
2010-2011 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$1.995950 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.268300	LANCASTER COUNTY	13.44%
0.287880	CITY OF LINCOLN	14.42%
1.246207	LINCOLN PUBLIC SCHOOLS	62.44%
0.193563	OTHER SUBDIVISIONS	9.70%

OTHER SUBDIVISIONS

0.001655	Agricultural Society
0.003814	Lancaster Fairgrounds JPA
0.014991	E.S.U. #18
0.040586	Lower Platte South NRD
0.017000	Public Building Commission
0.026000	Railroad Transportation Safety District
0.060000	Southeast Community College
0.029517	Lancaster County Correctional Facility JPA



**Lancaster County
2011-2012 CALCULATED LEVIES**

	<u>FY11 Actual</u>		<u>FY12 Calculation</u>	<u>Change</u>	
				<u>Amount</u>	<u>Percent</u>
County Valuation	18,799,468,423		18,989,343,054	189,874,631	1.00%
General Fund	46,936,577	0.249670	47,945,076	0.252484	
CMHC	2,774,510	0.014758	2,275,444	0.011983	
Debt Service	523,887	0.002787	523,887	0.002759	
Building Fund	204,000	0.001085	204,000	0.001074	
Total Dollars/Levy	<u>50,438,974</u>	<u>0.268300</u>	<u>50,948,407</u>	<u>0.268300</u>	
County Levy	50,438,974	0.268300	50,948,407	0.268300	

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL EXPENSE	FY11 BUDGET		ACTUAL EXPENSE	FY12 BUDGET	
		<u>FY10</u>	<u>ADOPTED</u>		<u>MODIFIED</u>	<u>FY11</u>
601 BOARD OF COMMISSIONERS	263,873	267,480	267,480	266,574	262,048	
602 COUNTY CLERK	892,648	896,259	905,795	901,489	896,259	
603 COUNTY TREASURER	3,169,523	3,329,651	3,329,651	3,289,277	3,329,650	
605 ASSESSOR/REGISTER OF DEEDS	3,840,061	3,859,987	3,859,987	3,850,340	3,859,986	
607 ELECTION COMMISSIONER	930,811	1,245,659	1,245,659	1,240,702	950,184	
610 INFORMATION SERVICES	613,478	732,913	732,913	672,994	705,753	
611 BUDGET & FISCAL	191,320	197,381	197,381	194,663	194,480	
612 GENERAL GOVERNMENT	8,574,106	9,530,568	8,833,858	7,566,311	9,702,399	
613 ADMINISTRATIVE SERVICES	351,045	376,994	377,994	376,905	365,341	
615 GEOGRAPHIC INFO SYSTEM	474,364	534,279	534,279	483,306	526,097	
618 BOARD OF EQUALIZATION	-	300,000	300,000	170,728	291,000	
621 CLERK OF DISTRICT COURT	1,596,774	1,689,032	1,689,032	1,648,186	1,628,933	
622 COUNTY COURT	891,133	859,130	859,130	794,432	833,335	
623 JUVENILE COURT	1,873,838	1,862,164	2,212,164	2,211,671	1,921,779	
624 DISTRICT COURT	2,199,149	2,264,119	2,350,588	2,340,229	2,272,395	
625 PUBLIC DEFENDER	3,270,796	3,297,679	3,309,179	3,308,457	3,302,554	
627 JURY COMMISSIONER	132,950	132,677	132,677	129,048	130,861	
628 JUSTICE SYSTEM MISCELLANEOUS	2,029,733	1,946,108	1,946,108	1,531,748	2,232,696	
645 EXTENSION SERVICE	1,011,881	1,073,132	1,073,132	1,006,757	1,038,158	
648 RECORDS & INFORMATION MGMT	526,705	525,981	535,981	535,604	548,846	
651 COUNTY SHERIFF	9,260,840	9,463,653	9,543,653	9,523,490	9,463,653	
652 COUNTY ATTORNEY	6,553,195	6,634,552	6,634,552	6,612,252	6,634,552	
671 CORRECTIONS	13,708,146	14,517,465	14,517,465	14,403,639	15,794,870	
673 JUVENILE PROBATION	231,028	340,789	340,789	321,135	292,795	
674 ADULT PROBATION	408,987	423,403	423,403	407,956	407,152	
676 COMMUNITY CORRECTIONS	1,406,664	1,473,921	1,499,626	1,481,417	1,798,451	
678 YOUTH SERVICES CENTER	5,701,581	5,862,849	5,862,849	5,468,810	5,673,499	
693 EMERGENCY MANAGEMENT	449,996	395,427	395,427	388,763	427,776	
703 COUNTY ENGINEER	3,129,494	3,222,967	3,222,967	3,196,472	3,263,693	
751 MENTAL HEALTH BOARD	145,013	158,792	158,792	122,744	153,784	
801 GENERAL ASSISTANCE	2,391,079	2,400,000	2,475,000	2,464,783	2,527,830	
803 VETERANS & GA ADMINISTRATION	755,477	747,272	747,272	738,487	718,049	
805 HEALTH & HUMAN SERVICES	4,420,048	4,351,130	4,391,130	4,390,615	3,699,830	
837 HUMAN SERVICES	258,150	272,380	279,880	277,499	276,183	
	<u>81,653,887</u>	<u>85,185,793</u>	<u>85,185,793</u>	<u>82,317,482</u>	<u>86,124,871</u>	

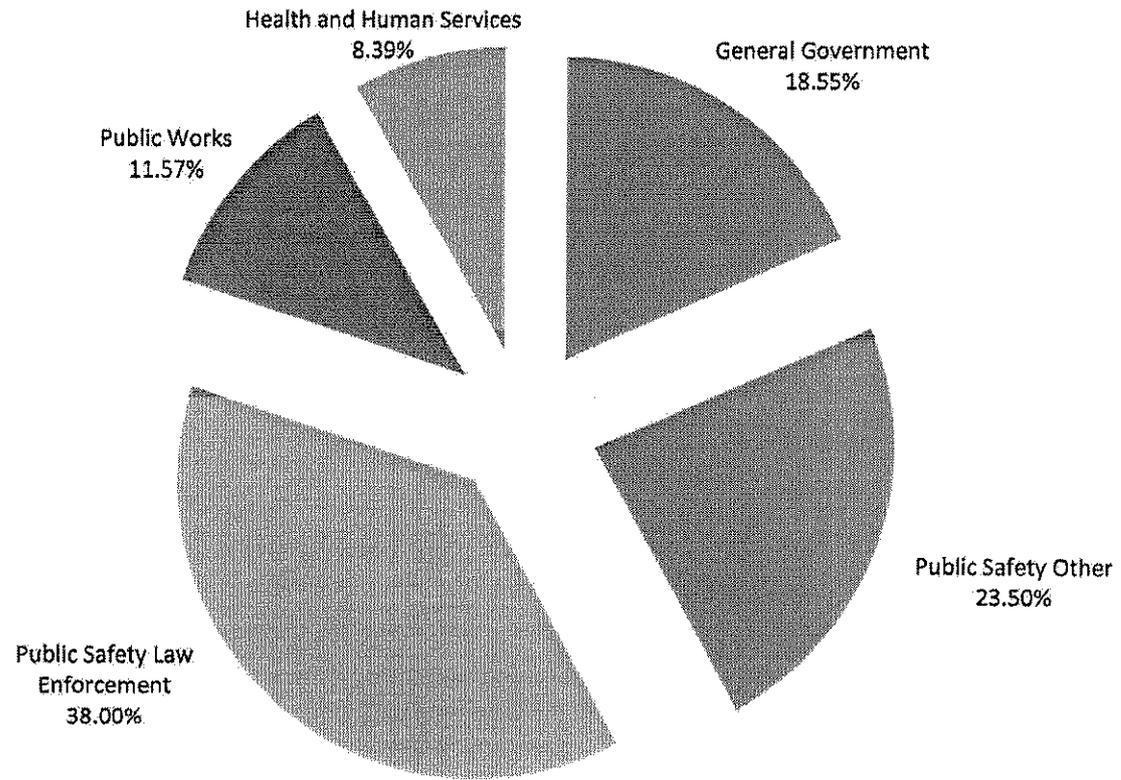
GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY12 BUDGET	
	REVENUE		REVENUE	PROPOSED	ADOPTED
	<u>FY10</u>	<u>FY11</u>	<u>FY11</u>		
602 COUNTY CLERK	62,420	56,000	63,611	56,000	
603 COUNTY TREASURER	5,474,943	5,430,000	5,255,680	5,350,000	
605 ASSESSOR/REGISTER OF DEEDS	1,491,017	1,900,000	1,595,586	1,900,000	
607 ELECTION COMMISSIONER	90,760	365,475	395,545	85,500	
610 INFORMATION SERVICES	10,656	10,656	10,656	10,656	
612 GENERAL GOVERNMENT	917	-	1,492	-	
613 ADMINISTRATIVE SERVICES	23,584	5,000	15,058	-	
615 GEOGRAPHIC INFO SYSTEM	25	-	5	-	
621 CLERK OF DISTRICT COURT	467,570	390,000	414,645	390,000	
622 COUNTY COURT	60,593	60,100	49,369	45,625	
623 JUVENILE COURT	589	2,000	-	1,000	
624 DISTRICT COURT	242,673	193,500	181,293	201,500	
625 PUBLIC DEFENDER	186,550	196,627	195,898	205,671	
628 JUSTICE SYSTEM MISCELLANEOUS	39,500	35,000	36,500	35,000	
645 EXTENSION SERVICE	178,496	180,672	181,332	162,976	
648 RECORDS & INFORMATION MGMT	90,645	89,140	85,450	102,140	
651 COUNTY SHERIFF	1,559,041	1,502,065	1,559,813	1,544,395	
652 COUNTY ATTORNEY	1,407,244	1,365,512	1,822,301	1,265,759	
671 CORRECTIONS	1,229,742	1,067,500	1,131,074	430,200	
673 JUVENILE PROBATION	50	-	-	-	
674 ADULT PROBATION	96	-	288	-	
676 COMMUNITY CORRECTIONS	414,376	473,839	554,090	654,535	
678 YOUTH SERVICES CENTER	3,051,958	3,088,079	3,753,976	3,088,079	
693 EMERGENCY MANAGEMENT	260,115	197,713	197,714	236,388	
703 COUNTY ENGINEER	-	-	-	-	
801 GENERAL ASSISTANCE	615,458	600,000	455,489	600,000	
837 HUMAN SERVICES	127,498	136,190	137,097	138,091	
999 GENERAL RECEIPTS	64,460,093	60,663,028	64,257,226	62,397,237	
	<u>81,546,610</u>	<u>78,008,096</u>	<u>82,351,188</u>	<u>78,900,752</u>	

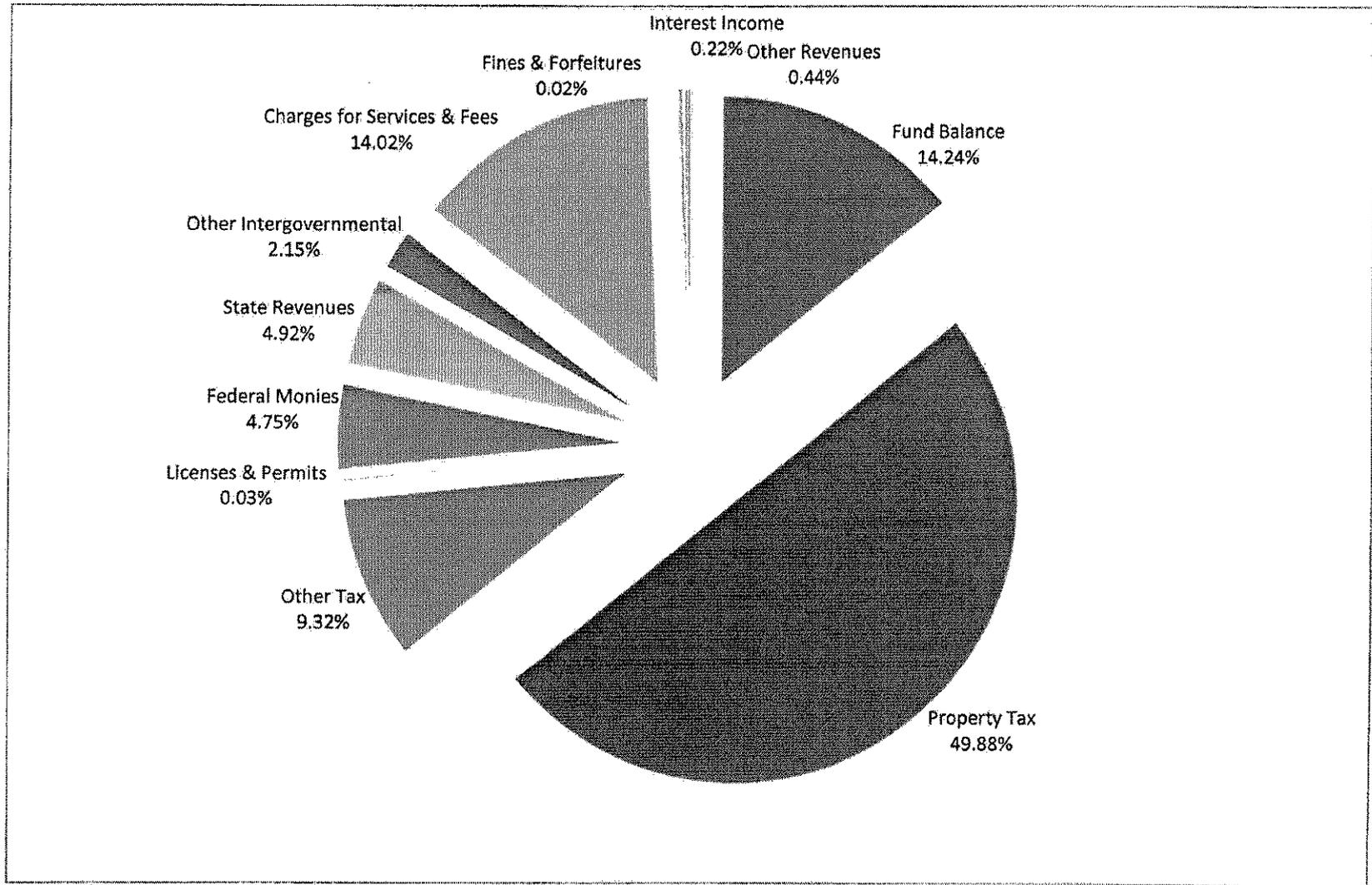
LANCASTER COUNTY
COMPARISON OF BUDGETED EXPENDITURES
FY 12 PROPOSED COMPARED TO FY 11 ADOPTED

	Proposed FY12	Adopted FY11	DIFFERENCE		FY11 Additional Appropriations
			Amount	PERCENT	
GENERAL FUND:					
COUNTY BOARD	262,048	267,480	(5,432)	-2.03%	
COUNTY CLERK	896,259	896,259	-	0.00%	9,536
COUNTY TREASURER	3,329,650	3,329,651	(1)	0.00%	
ASSESSOR	3,859,986	3,859,987	(1)	0.00%	
ELECTION COMMISSIONER	950,184	1,245,659	(295,475)	-23.72%	
DATA PROCESSING	705,753	732,913	(27,160)	-3.71%	
BUDGET & FISCAL	194,480	197,381	(2,901)	-1.47%	
G.F. GENERAL GOVERNMENT	9,702,399	9,530,568	171,831	1.80%	(696,710)
ADMINISTRATIVE SERVICES	365,341	376,994	(11,653)	-3.09%	1,000
G.I.S.	526,097	534,279	(8,182)	-1.53%	
BOARD OF EQUALIZATION	291,000	300,000	(9,000)	-3.00%	
CLERK OF DIST COURT	1,628,933	1,689,032	(60,099)	-3.56%	
COUNTY COURT	833,335	859,130	(25,795)	-3.00%	
JUVENILE COURT	1,921,779	1,862,164	59,615	3.20%	350,000
DISTRICT COURT	2,272,395	2,264,119	8,276	0.37%	86,469
PUBLIC DEFENDER	3,302,554	3,297,679	4,875	0.15%	11,500
JURY COMMISSIONER	130,861	132,677	(1,816)	-1.37%	
G.F. JUSTICE SYSTEM	2,232,696	1,946,108	286,588	14.73%	
COOPERATIVE EXTENSION	1,038,158	1,073,132	(34,974)	-3.26%	
RECORDS INFO & MGMT	548,846	525,981	22,865	4.35%	10,000
SHERIFF	9,463,653	9,463,653	-	0.00%	80,000
COUNTY ATTORNEY	6,634,552	6,634,552	-	0.00%	
CORRECTIONS	15,794,870	14,517,465	1,277,405	8.80%	
JUVENILE PROBATION	292,795	340,789	(47,994)	-14.08%	
ADULT PROBATION	407,152	423,403	(16,251)	-3.84%	
COMMUNITY CORRECTIONS	1,798,451	1,473,921	324,530	22.02%	25,705
JUVENILE DETENTION	5,673,499	5,862,849	(189,350)	-3.23%	
EMERGENCY SERVICES	427,776	395,427	32,349	8.18%	
COUNTY ENGINEER	3,263,693	3,222,967	40,726	1.26%	
MENTAL HEALTH BD	153,784	158,792	(5,008)	-3.15%	
GENERAL ASSISTANCE	2,527,830	2,400,000	127,830	5.33%	75,000
VETERANS SERVICE	718,049	747,272	(29,223)	-3.91%	
G.F. HHS	3,699,830	4,351,130	(651,300)	-14.97%	40,000
HUMAN SERVICES	276,183	272,380	3,803	1.40%	7,500
TOTAL GENERAL FUND	86,124,871	85,185,793	939,078	1.10%	-

2011-12 PROPOSED GENERAL FUND



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



COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND	TREASURER'S BALANCE 7/1/2011	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	NET FUND BALANCE 7/1/2011
11 GENERAL	13,240,441	285,914	856,525	871,106	384,605	11,414,119
12 WORKERS COMPENSATION LOSS	1,263,989		8,743	2,349		1,252,897
13 OTHER SELF INSURANCE LOSS	6,164					6,164
14 GROUP SELF INSURANCE	4,206,611					4,206,611
18 VISITORS IMPROVEMENT	2,884,771	187,000	19,225			3,052,546
19 VISITORS PROMOTION	394,879	187,000				581,879
20 COUNTY RURAL LIBRARY	21,209	2,416				23,625
21 BRIDGE & SPECIAL ROAD	6,239,770		5,161	41,257	4,208,224	1,985,128
22 HIGHWAY	1,274,095	607,224	56,450	44,560	546,000	1,234,309
26 VETERANS AID	12,282					12,282
27 GRANTS	388,576		128,633			259,943
28 KENO	1,766,369					1,766,369
30 ECONOMIC DEVELOPMENT	463,995					463,995
41 DEBT SERVICE	2,526,882	2,299				2,529,181
51 BUILDING	246,697	886			8,530	239,053
52 JAIL SAVINGS	1,997,637					1,997,637
61 LANCASTER MANOR	2,352,809		3,529			2,349,280
63 MENTAL HEALTH	120,285	343,530	5,815	128,303		329,697
64 WEED CONTROL	82,746		3,714	5,050		73,982
65 COUNTY/CITY PROPERTY MGMT	187,558	84,195	125,000	57,755		88,998
66 PROPERTY MANAGEMENT	115,022		30,548	8,558		75,916
67 CITY BUILDING MAINTENANCE	394,210		2,193			392,017
	<u>40,186,997</u>	<u>1,700,464</u>	<u>1,245,536</u>	<u>1,158,938</u>	<u>5,147,359</u>	<u>34,335,628</u>

LANCASTER COUNTY

CHANGES IN EXPENDITURES AND REVENUES FROM REQUESTED 2011-12 BUDGETS

GENERAL FUND EXPENDITURES:

County Board	(2,437)
County Clerk	(19,172)
County Assessor / Register of Deeds	(44,771)
Information Services	(175,000)
Budget & Fiscal	(975)
Transfer to Bridge and Road	233,488
Auditing	(1,500)
Dead Animal Removal	(500)
Humane Society	(2,000)
Environmental Waste	(6,000)
Planning	12,230
Personnel	(20,128)
Equal Employment	(15,000)
Memberships	(5,000)
Management Team Meetings	(600)
Administrative Services	(1,462)
GIS	(1,992)
Clerk of the District Court	(9,428)
Juvenile Court	(78,520)
District Court	(81,469)
Public Defender	(21,588)
Jury Commissioner	(848)
Justice Miscellaneous - Legal Services	(4,823)
Sheriff Sinking Fund	(2,675)
Extension Service	(2,779)
Records Management	(6,308)
County Sheriff	(233,669)
County Attorney	(90,825)
Corrections	(158,066)
Community Corrections	196,830

Youth Services Center	(20,280)
Emergency Services	59,943
County Engineer	(8,640)
Mental Health Board	(244)
General Assistance	200,000
Veterans Services	(6,786)
Health Department	(51,606)
Aging	1,122
Rural Transit	(861)
JBC	(198,500)
Human Services	8,208
TOTAL EXPENDITURES	<u>(562,631)</u>

GENERAL FUND REVENUES:

Diversion Services	(5,000)
Emergency Services - City Portion	7,472
Emergency Services - Grants	45,000
General Assistance	200,000
Human Services	4,104
Transfer from Keno Fund	1,575,000
Transfer of Property Tax from CMHC	499,066
TOTAL REVENUES	<u>2,325,642</u>

LANCASTER COUNTY

FY2011-12 KENO FUND BUDGET

	FY2011-12 BUDGET
ROAD IMPROVEMENTS:	
East Beltway	50,000
Motocross Project at Abbott Sports Complex	<u>37,415</u>
	87,415
BOOKMOBILE	20,000
COMMUNITY HEALTH ENDOWMENT'S CONSULTANT	5,000
PREVENTION GRANTS (5% OF RECEIPTS)	40,000
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)	1,575,000
TOTAL PROJECTS	<u><u>1,727,415</u></u>
FUNDED WITH:	
FUND BALANCE 6-30-11	1,766,369
ESTIMATED RECEIPTS	700,000
	<u><u>2,466,369</u></u>

LANCASTER COUNTY
FY12 REQUESTED FTE

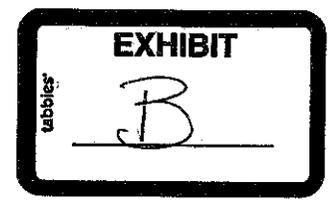
General Fund

	<u>FTE's</u>	
601 Board of Commissioners	5.00	
602 County Clerk	10.00	(1) - 2.5 positions will not be filled this fiscal year
603 County Treasurer (1)	42.50	(2) - 4 positions will not be filled this fiscal year
605 County Assessor (2)	43.00	(3) - decrease due to number of elections in FY12
607 Election Commissioner (3)	10.30	(4) - 1.5 positions will not be filled this fiscal year
611 Budget and Fiscal	2.00	(5) - Bailiff for 8th judge (October 2011) - .75 FTE
613 Administrative Services	3.00	(6) - Decrease of 6.9 due to privatization of medical services and increase of 8 to facilitate transition into the new facility in May and June, 2012
615 GIS	5.00	
621 Clerk of the District Court (4)	23.50	(7) - 5.75 additional positions - transfer of 3 and 2.75 funded with grants
623 Juvenile Court	8.00	(8) - 4 positions will not be filled this fiscal year
624 District Court (5)	13.50	(9) - Deputy position was added
625 Public Defender	33.45	(10) - 1 position will not be filled this fiscal year
627 Jury Commissioner	1.75	(11) - Eliminated 4 positions and transferred 3 positions
645 Extension Service	8.05	
648 Records Management	6.10	
651 County Sheriff	98.20	
652 County Attorney	70.50	
671 Corrections (6)	164.00	
676 Community Corrections (7)	23.70	
678 Youth Services Center (8)	56.19	
693 Emergency Management (9)	3.00	
703 County Engineer	35.00	
751 Mental Health Board	0.50	
803 Veterans Services (10)	10.00	
837 Human Services	3.00	
	<u>679.24</u>	

Other Funds

Fund 12 Risk Management	1.50
Fund 21 Bridge & Special Road	33.00
Fund 22 Highway	41.00
Fund 63 Community Mental Health Center (11)	102.05
Fund 64 Noxious Weed	4.44
Fund 66 Property Management	<u>8.50</u>

TOTAL 869.73



Budget Monitoring Committee

July 28, 2011

Budget Instructions: The County Board asked all departments to request a FY2012 budget at 97% of their FY2011 budget.

Budget of Expenditures: The total proposed budget of expenditures is \$154,299,846 which is 7.52% less than the 2010-11 adopted budget. Three main reasons: (1) Sale of Lancaster Manor on August 13, 2010, (2) No South 68th Street Viaduct project this fiscal year and (3) Less federal funding.

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

Valuation: Final Valuation numbers will be available August 20, 2011. The proposed budget was completed with a projection of a 1% increase in valuation.

Post Employment Health Plan: The Fiscal Year 2011-12 budget was prepared with the removal for funding of the Post Employment Health Plan for employees beginning approximately September 1. Savings for 75% of the year is approximately \$300,000. FOP 29 employees will still receive the benefit per the contract and FOP 32 employees have not been receiving the benefit.

General Fund Budget: The total budget of expenditures increased by \$939,078 which results in a 1.10% increase. Twenty two of the 34 departments have a budget of the same amount as last year or below. Twelve of the departments met the 97% requirement. State aid was eliminated which resulted in a loss of revenue of \$1.3 million. There will be a transfer from the Keno Fund in the amount of \$1,575,000 for property tax relief. Property tax for the general fund will increase by \$1,008,499.

- **Election Commissioner:** The decrease in this budget is attributable to the election cycle. Fiscal year 2010-11 had three elections compared to one election in fiscal year 2011-12.

- **Information Services:** The County Board asked for reductions and Information Services reduced their budget request by applying \$175,000 against their fund balance.
- **General Government:** Expenditures have increased because Keno Fund paid \$274,314 to the Bridge and Road Fund in fiscal year 2010-11 as property tax relief. Fiscal year 2011-12 includes the total transfer in the General Government business unit.
- **Juvenile Court and District Court:** The County Board reduced legal services in the two courts by a total of \$150,000 and will monitor and review the activity throughout the fiscal year.
- **Justice Miscellaneous:** Legal Services are in the process of moving into the Juvenile Court budget and \$400,000 of Juvenile Justice funding was moved from the Health and Human Services budget.
- **Corrections:** The Corrections budget was reduced by \$150,000 but the total budget still increased by \$1,277,405. The new jail should be completed during fiscal year 2011-12 which will require additional funding. District Energy payments will be approximately \$850,000 and there will be a need for additional employees.
- **Community Corrections:** Community Corrections has increased due to federal funding received which also includes 2.75 additional employees. The Jail Diversion program was transferred from the Mental Health Center which results in three additional employees and a total program cost of \$206,560.
- **Emergency Services:** Expenditures have increased due to a deputy position was added. Revenues were also increased because \$45,000 of the funding will be covered by grants.
- **General Assistance:** General Assistance expenditures and revenues were increased by \$200,000 because the County has seen additional activity and expect to see more as the County deals with the economic conditions.

- **Health & Human Services Miscellaneous:** JBC contracts will be cut \$198,500 and \$400,000 of Juvenile Justice funding was transferred to the Justice Miscellaneous budget.

Specific Budgets

- **Workers Compensation and Other Self Insurance Funds:** Lancaster County self insures both funds. Funding by the County departments for each fund has changed for this fiscal year to ensure that funds are available for insurance purposes.
- **Group Insurance Fund:** Expenditures have decreased because the number of county employees has decreased.
- **Bridge & Special Road Fund:** Expenditures have decreased because the prior year budget included the South 68th Street Viaduct (Hickman) project and the current year budget includes no projects that size. The amount of property tax to fund the Bridge & Special Road Fund and the County Engineer's budget remained flat.
- **Highway Fund:** Expenditures have increased because fund balance and highway allocation is projected to be more than last year. There is no property tax used to fund the Highway Fund.
- **Keno Fund:** Expenditures are decreasing by 8.90% and the main use of the fund has changed. The majority of the fund was budgeted for road projects in previous fiscal years but this year there will be a \$1,575,000 transfer to the general fund for property tax relief.
- **Debt Service Fund:** Property tax will remain the same.
- **Building Fund:** Property tax will remain the same.
- **Jail Savings Fund:** The fund will be used to purchase fixtures and equipment for the new correctional facility which is to open this fiscal year.

- **Lancaster Manor:** The sale of Lancaster Manor was finalized on August 13, 2010. The activity in the fund is to pay workers' comp payments and unemployment insurance. The remaining amount of \$1,999,280 is budgeted in a contingency account and will only be used after County Board approval.
- **Mental Health Fund:** Expenditures have decreased by 4.32% because the Mental Health Center made some changes in fiscal year 2010-11 which included a reduction in force of four employees. The Jail Diversion program was transferred to the Community Corrections program which results in a savings of \$206,560 to the Mental Health Fund. Property taxes will be approximately \$499,000 less than last fiscal year.
- **Weed Control Fund:** Expenditures have decreased by 6.44% because the prior budget included the retirement and payout of our previous Weed Superintendent.