

**MID-YEAR BUDGET RETREAT
LANCASTER COUNTY BOARD OF COMMISSIONERS
LINCOLN INDEPENDENT BUSINESS ASSOCIATION (LIBA) OFFICES
620 NORTH 48TH STREET
THURSDAY, FEBRUARY 17, 2011
8:30 A.M.**

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

Others Present: Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer; Dennis Meyer, Budget & Fiscal Officer; Minette Genuchi, County Board's Administrative Assistant; Joe Kelly, County Attorney; Bill Jarrett, Chief Deputy Sheriff; Andy Stebbing, County Treasurer; Terry Adams, Deputy County Treasurer; Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director; Don Thomas, County Engineer; Steven Henderson, Information Services (IS) Manager; Troy Hawk, Court Administrator, Lancaster County District Court; Simon Rezac, Deputy Clerk of the District Court, Accounting Division; Monica Ross-Williams, Administrative Services Officer, Public Defender's Office; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; Ann Taylor, County Clerk's Office; Coby Mach, Executive Director, Lincoln Independent Business Association (LIBA); and Mike Koberlein, Director of Policy and Research, LIBA

The Chair opened the meeting at 8:30 a.m.

AGENDA ITEM

- 1 REVALUATION** - Norm Agena, County Assessor/Register of Deeds; Rob Ogden, Chief Field Deputy Assessor/Register of Deeds; Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds

Norm Agena, County Assessor/Register of Deeds, said he was planning to do a revaluation of properties for 2012 but said he will not proceed if the Board reduces his budget to the point it hinders that effort. He said he has not changed values since 2009 and said there is a perception in the community that his office does not want to do a reappraisal because values have decreased. Agena said while that perception is not accurate, it could trigger a slew of protests. He cautioned the Board that he cannot defend values that are protested because his office is using old sales and market values. Agena asked that the Board give him direction regarding his budget by the end of March so he can decide whether to begin the reappraisal process.

Agena also expressed concern about maintenance costs for the 22 vehicles in his department's fleet. He said he plans to eliminate 4 of the vehicles and to pair up appraiser apprentice staff and have them drive their own vehicles.

Raybould suggested an analysis of whether it would be more cost effective to eliminate the fleet and reimburse employees for driving their own vehicles.

Agena said there could be liability issues and additional costs for staff to add business riders to their insurance policies.

Schorr suggested the Board consult Sue Eckley, County Risk Manager.

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

A. Mid-Year Status of Revenue and Expenditures

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

- Tax & Valuation History (Pages 2-1 through 2-3)

Meyer noted the County currently levies 26.83 cents, per \$100 of value and said there is additional levy authority available. **NOTE:** The County can levy up to 50 cents per \$100 of value.

Hudkins said although Lancaster County's levy may be low, its tax rate is higher than some surrounding counties because the County Assessor has kept values more current.

Meyer said those counties have had huge increases in valuations and said Lancaster County's have been at a flat level for the last two years.

- Projected Revenues for Property Tax Funds (Page 2-4)
- Expenditure History (Page 2-5)

Meyer said the part of the decrease in expenditures was due to the sale of Lancaster Manor.

- Budgeted Disbursements by Function (Page 2-6)
- Report of Obligations versus Budget - December 31, 2010 (Pages 2-7 through 2-8)

Meyer said the County's General Fund needs to have a balance of \$11,000,000 by the end of the fiscal year.

- Comparison of Obligations through December (Page 2-9)
- Public Safety and the Justice System (Page 2-10)
- Public Works (Page 2-11)

Meyer said the 23.20% increase in expenditures is misleading because it includes the Hickman Viaduct Project (the County will be reimbursed for the cost).

Don Thomas, County Engineer, said it is a \$5,000,000 project and said the cost will be split equally between the State of Nebraska and the Railroad Transportation Safety District (RTSD).

- Human Services (Page 2-12)

Meyer noted that the County reduced its Region V match last year.

- Payroll Costs Compared to Budget - December 31, 2010 (Page 2-13)

Meyer explained that departments must budget for merit increases and said a \$2,000,000 Contingency Fund is set up within the County's General Fund to cover budget shortages related to cost-of-living increases.

- Comparison of Payroll Obligations through December (Page 2-14)
- Comparison of Payroll Costs (Pages 2-15 through 2-16)
- Comparison of Payroll Costs - Fiscal Year 2010 Compared to Fiscal Year 2009 (Pages 2-17 through 2-18)
- General Fund Budgeted Payroll Costs (Page 2-19)
- Overtime by Agency Compared to Budget (Page 2-20)

Heier expressed concern regarding overtime costs and said he believes the Board needs to look at ways to reduce this expenditure.

- Revenues versus Budgeted - December 31, 2009 (Page 2-21)

Meyer said property tax collections have been good, noting delinquent taxes are charged 14% interest. He said interest revenue has continued to decrease.

- Comparison of Actual Revenues - Fiscal Year 2011 Compared to Fiscal Year 2010 (Page 2-22)
- Allocation of Property Tax, Motor Vehicle Tax and Inheritance Tax (Page 2-23)
- Change in Valuation (Page 2-24)

Meyer said he has projected a 0% increase in valuation for the Fiscal 2011-2012 budget year.

- Change in Consumer Price Index (Page 2-25)
- Change in Unused Budget Carryforward Authority (Page 2-26)

Meyer noted the Board has voted the past two years to increase its budget authority by an additional 1%.

- Year End Fund Balances (Pages 2-27 through Page 2-28)
- Non-Mandated County Services (Page 2-29)

B. County General Fund

- Statement of Revenues and Expenditures (Page 3-1)
- Comparison of Budgeted Revenues (Page 3-2)
- Comparison of Actual Revenues (Page 3-3)
- Inheritance Tax Collections (Pages 3-4 through 3-5)

Meyer noted that the Board has opted to place inheritance tax collections in the General Fund rather than a separate fund, which some counties have done.

- Register of Deeds Fees (Pages 3-6 through 3-7)
- Interest Income Comparison (Page 3-8)
- Boarding Contracts (Page 3-9)
- Indigent Defense Costs (Pages 3-10 through 3-11)
- General Assistance (Page 3-12)

C. Other County Funds

- Group Insurance (Fund 14) (Pages 4-5 through 4-7)

Raybould suggested that consideration be given to making health screening mandatory for employees and their spouses, if they are covered by the County's health plan.

Board consensus was to consult Sue Eckley, County Risk Manager.

- Visitors Improvement (Fund 18) (Pages 4-8 through 4-10)
- Visitors Promotion (Fund 19) (Page 4-11)
- Rural Library (Fund 20) (Page 4-12)
- Bridge & Road (Fund 21) (Page 4-13)
- Highway (Fund 22) (Page 4-14)

- Veterans Aid (Fund 26) (Page 4-15)
- Grants (Fund 27) (Page 4-16)
- Keno (Fund 28) (Pages 4-17 through 4-19)

Meyer noted that the majority of the funds have been allocated to road projects.

- Economic Development (Fund 30) (Page 4-20)

Meyer noted the Nebraska Department of Economic Development has asked the County to return Community Development Block Grant (CDGB) Program Income funds. **NOTE:** The fund balance as of December 31, 2010 is \$461,039.

- Debt Service (Fund 41) (Pages 4-21 through 4-22)
- Building Fund (Fund 51) (Pages 4-23 through 4-24)
- Jail Savings (Fund 52) (Page 4-25)

Meyer said the fund will be used to purchase furniture, fixtures and equipment for the new jail.

- Manor (Fund 61) (Page 4-26)
- Community Mental Health Center (Fund 63) (Page 4-27)
- Weed Control (Fund 64) (Page 4-28)
- County/City Property Management (Fund 65) (Page 4-29)
- Property Management (Fund 66) (Page 4-30)
- City Maintenance (Fund 67) (Page 4-31)

D. Letters from Agencies

- Projected Additional Appropriations (Page 1-1)
- Funding Issues (Page 1-2)

Meyer noted a decision needs to be made on whether the County Sheriff's Office or Corrections will be responsible for transporting prisoners to the new jail facility. **NOTE:** The Sheriff's Office has submitted a request for additional deputies and a transport vehicle, should it be given this responsibility.

Joe Kelly, County Attorney; Bill Jarrett, Chief Deputy Sheriff; and Troy Hawk, Court Administrator, Lancaster County District Court; addressed their departments' funding requests.

E. Department Budget Hearing Schedule for Fiscal Year 2011-2012

There was general consensus to hold the department budget hearings on May 17th and 18th.

3 SELF INSURANCE FUNDS - Sue Eckley, County Risk Manager

Sue Eckley, County Risk Manager, presented information regarding trends in workers' compensation, general liability claim and automobile coverage costs (Exhibit B). She said county departments contribute funds from their budgets to help fund the \$250,000 self-insured retention for the General Liability Fund. **NOTE:** The County also has excess liability coverage. She said the County had good claims experience until last year when coverage for law enforcement pursuits changed and the insurance carrier required a \$500,000 self-insured retention. Eckley said the excess carrier has since agreed to lower that self-insured retention to \$250,000 if the County pays them a premium of \$25,000. She said she believes the premium should be paid out of the County Sheriff's budget because that is the only department with that exposure. Eckley said she has asked UNICO, which provides insurance brokerage services to the County in matters dealing with insurance and risk management, to explore whether the County could get a better deal through an excess surplus lines carrier. She said they also approached Continental Western Insurance, the County's automobile carrier, to insure the County Sheriff's Office for accidents not involving pursuits but said they declined because of transport liability issues.

Meyer said the General Liability Fund is essentially depleted. He said he believes a balance of at least \$500,000 should be maintained and suggested that the Board allocate less to the Workers' Compensation Fund this year and shift those funds to the General Liability Fund instead.

Raybould noted earlier discussion regarding the cost to maintain the County Assessor's fleet vehicles and whether it would be more cost effective to eliminate the fleet and reimburse employees for driving their own vehicles.

Kerry Eagan, Chief Administrative Officer, said employees need to carry business riders on their insurance policies if they are driving their personal vehicles on county business.

Eckley said that is correct and doing so will increase the employee's insurance premium costs. She said the employee's insurance coverage would be primary and the County's non-owned vehicle coverage would come into play once those limits are exhausted.

Bill Jarrett, Chief Deputy Sheriff, questioned whether it is fair to force employees to use their own vehicles and to pay additional premiums.

Forming a transportation service bureau and lease-back agreements were suggested as alternatives.

Schorr suggested that further discussion be scheduled with the largest fleet users and someone from the County Shop. She noted that the Board had also discussed health screenings earlier in the meeting and asked Eckley about the level of participation.

Eckley said there was a high rate of participation the last time the screenings were offered (approximately 500 out of 1,300 employees). She said family members are also allowed to participate at their cost. Eckley said the County is not apprised of specific results but said a composite is provided.

Raybould asked whether the Board could make the health screenings mandatory.

Eckley said it cannot.

4 GENERAL ASSISTANCE (GA) BUDGET - Gary Chalupa, Veterans Service Officer/General Assistance (GA) Director

Gary Chalupa, Veterans Service Officer/General Assistance (GA) Director, said (GA) revenues have been approximately \$240,000 less than projections, primarily due to the reorganization of the Nebraska Department of Health and Human Services (HHS) and how HHS operates its Medicaid Program. He said those monies are still "on the table" but may not be available by the end of the current fiscal year. Chalupa said he is also concerned that the \$2,400,000 that was set aside for client services may not be sufficient as clients are presenting greater health problems and many of the medications they require are not available through national pharmaceutical discount programs. He projected that an additional \$175,000 may be needed.

Schorr suggested that consideration also be given to tightening the GA Guidelines.

5 EMERGENCY MANAGEMENT DEPUTY DIRECTOR - Doug Ahlberg, Emergency Management Director

Doug Ahlberg, Emergency Management Director, said he has been encouraged for a number of years to hire a deputy director and has recently learned a viable candidate for the position will lose his grant funded position with the Lincoln-Lancaster County Health Department (LLCHD) on July 1st. He said he believes this individual would also be a candidate to succeed him when he retires. Ahlberg asked that he be allowed to explore hiring a deputy by July 1st, with a starting salary of \$45,000. He said he would be willing to fund that salary and benefits out of the department's Emergency

Management Program Grant (EMPG) funds. **NOTE:** The County currently contracts with Mark Hosking, Bio-Terrorism Pandemic Coordinator, LLCHD, to provide backup coverage and to carry out the duties of the Emergency Management Director when the director is unavailable or out of the area. The County pays \$5,000 for those services.

Judy Halstead, LLCHD Director, confirmed that the funds for Hosking's position are being eliminated and said if the County decides to hire him, her department has approximately \$10,000 in grant funds that it could use to contract with the County for a portion of his time. She said those funds would only be available for one year.

MOTION: Hudkins moved and Schorr seconded to direct Doug Ahlberg, Emergency Management Director, to pursue hiring a deputy director and to bring back a final proposal, incorporating the offer from Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director. Hudkins, Heier, Smoyer and Schorr voted aye. Raybould voted nay. Motion carried 4-0.

6 LEGISLATIVE UPDATE - Gordon Kissel and Joe Kohout, Kissel/E&S Associates

Gordon Kissel and Joe Kohout, Kissel/E& S Associates, reported on the status of the following legislative bills: LB 278 (Authorize payment to county officers and employees by electronic funds transfer); LB 536 (Adopt the Nebraska Uniform Real Property Transfer on Death Act); and LB 84 (Adopt the Build Nebraska Act and authorize bonds for the highway system).

MOTION: Heier moved and Raybould seconded to oppose Legislative Bill (LB) 536. Smoyer, Heier, Raybould, Hudkins and Schorr voted aye. Motion carried 5-0.

Kohout noted that Senator Ashford introduced LB 357 (Authorize an increase in local option sales and use tax) on behalf of the City of Omaha and said a potential amendment is being discussed that would allow a city and the county in which it is located to enter into an interlocal agreement whereby the county could capture a portion of the additional tax funds. Kohout noted that the increase in sales tax would generate \$20,000,000 for the City of Lincoln.

Schorr inquired about the status of LB 62 (Change budget revision and salary approval provisions for counties).

Kohout said the bill is on Select File.

Kohout added that Senator Lathrop wants to ensure that elected officials' statutory requirements will be funded.

Raybould inquired about LB 368 (Change nomination provisions for partisan offices).

Kohout said they are monitoring the bill and do not believe the Board needs to take a position at this time.

OTHER ISSUES

A. Wilderness Park - Keno Funds

Meyer noted a suggestion had been made at the November 4, 2010 Staff Meeting to build a reserve fund within the Keno Fund for the replacement of the bridges in Wilderness Park and asked whether that is still the Board's intent.

There was general consensus that it is not a priority at this time, given the budget situation.

B. Noxious Weed Control Roof and Furnace

Board consensus was to have Don Killeen, County Property Manager, assess the roof and furnace situation and to have Killeen and Brent Meyer, Noxious Weed Control Superintendent, give a report at a future Staff Meeting.

C. Human Services Move

Meyer said it appears that the Human Services Department was under the impression they would be getting new furniture as part of their move back to the County-City Building. He said the cost, which is estimated to be \$10,000, was not included in their budget. Meyer said the department is also projected to have a \$4,000 increase in their rent by moving back to the building.

Board consensus was to schedule discussion with Kit Boesch, Human Services Administrator, on a Staff Meeting agenda.

D. CenterPointe Roof

Meyer said Topher Hansen, Director, CenterPointe, Inc., is seeking help from the County in financing replacement of the roof on the CenterPointe Juvenile Drug Rehabilitation Facility at 2200 South 10th Street (the estimated cost is \$40,000). **NOTE:** The County owns the building which formerly served as the Attention Center for Youth. CenterPointe is responsible for exterior maintenance to the building, including the roof, under terms of its lease agreement with the County.

Board consensus was to have Don Killeen, County Property Manager, assess the roof situation and report back to the Board.

E. Biennial Budget

Meyer noted that the City is moving towards biennial budgeting and asked whether the Board has any interest in doing so.

Board consensus was to continue with annual budgeting and to monitor the City's biennial budgeting process to see whether there are cost savings.

F. Mid-Year Budget Location

There was general consensus to schedule discussion with the Management Team on whether it would be more convenient for departments if future Mid-Year Budget Retreats were held in the County-City Building, rather than off-site.

7 COMMUNITY MENTAL HEALTH CENTER (CMHC) BUDGET - Dean Settle, Community Mental Health Center (CMHC) Director; Travis Parker, CMHC Deputy Director

Dean Settle, Community Mental Health Center (CMHC) Director, said CMHC's revenue streams continue to be impaired. He said there has been a \$200,000,000 reduction in the Substance Abuse and Mental Health Services Administration (SAMHSA) grant formula and said he anticipates there will be further reductions in Medicaid funding. Settle noted recent action was taken to reduce CMHC's budget by \$650,000 and said further reductions may be necessary.

Travis Parker, CMHC Deputy Director, noted the potential for reductions in Joint Budget Committee (JBC) funding and said some agencies may be forced to close their doors. He said the wait for services at CMHC will increase as more programs and agencies are eliminated and said there could be "ripple effects" on law enforcement, the Corrections Department, General Assistance (GA) and local hospitals.

Heier said he believes consideration should be given to contracting therapist services.

Settle said he believes CMHC could move towards becoming a hybrid agency, keeping its mission intact but contracting for many services at a significantly reduced cost. He said the future of the agency may involve doing more work with sex offenders and forensic and correctional types of populations, perhaps through a voucher type program.

Meyer asked for a projection on what it will take to finish out this fiscal year.

Settle said their fund balance has decreased by \$250,000 this year and said they hope to make up half that amount by the end of the fiscal year.

The Board requested another budget update in 60 days. A chart detailing which programs and positions are grant funded was also requested.

8 JUVENILE COURT BUDGET - Juvenile Court Judge Roger Heideman

Juvenile Court Judge Roger Heideman, said the Juvenile Court has requested an additional appropriation of \$350,000. He attributed the shortfall to attorney fees, noting there has been a substantial increase in the number of abuse/neglect case filings and the submission of attorney bills for cases that were several years old or past due. Attorneys are now current with billings. Judge Heideman said even if the County had stayed with the legal contract system, at least four additional contracts would have been required to meet the number of additional abuse/neglect case filings. He said they have worked to make up funds in other areas of the budget, noting efforts to hold down boarding contract costs and delaying implementation of video conferencing in the courtrooms.

9 JAIL STAFFING PLAN - Mike Thurber, Corrections Director; Brad Johnson, Transition Coordinator; Kent Griffith, Lancaster Correctional Facility (LCF) Administrator; Terry Weber, Facility Administrator; and Brenda Fisher, Program Director

Brad Johnson, Transition Coordinator, gave a PowerPoint presentation on the operational staffing plan for the new Lancaster County Adult Detention Facility (LCADF) (Exhibit C).

Mike Thurber, Corrections Director, noted that modifications were made to the original plans to reduce the price of the overall construction and to cut back on staffing.

Johnson said the plan assumes an inmate population of 550 to 580 inmates at the time of opening. He said 73 posts have been identified that must be covered in a 24 hour period and said 1.63 officers are needed to cover each 8 hour post, using the National Institute of Corrections staffing formula. Johnson noted that 56 new positions are requested and said they plan to phase in hiring.

Raybould suggested that consideration be given to overcrowding the facility initially to reduce staffing and to keeping some inmates in out-of-county housing, which is less costly. She also inquired about potential revenue streams (offering contracts for beds).

Thurber explained that the U.S. Marshals Service is not in need of beds at this time and said some of the other counties have built their own facilities.

Raybould suggested that representatives of Corrections, Community Corrections, the County Attorney's Office, and the Judiciary meet and "brainstorm" on ways to improve processes and achieve efficiencies.

Brief discussion also took place on whether the County Sheriff's Office or Corrections will be responsible for transporting prisoners to the new jail facility. Terry Weber, Facility Administrator, said the majority of transports from the courts could be handled by his department but said a holding cell is needed in the existing facility or in the Justice and Law Enforcement Center for when transport staff are in the process of transporting inmates to the new facility. An operational memorandum of understanding was suggested.

In response to a question from Schorr, Weber said they will need a vehicle that has a cell for when segregation is necessary.

Heier exited the meeting at 2:30 p.m.

10 OTHER ISSUES

- A. Wilderness Park - Keno Funds
- B. Noxious Weed Control Roof and Furnace
- C. Human Services Move
- D. CenterPointe Roof
- E. Biennial Budget
- F. Mid-Year Budget Location

Items A-F were moved forward on the agenda.

11 FISCAL YEAR 2011-2012 BUDGET INSTRUCTION LETTER

The Board reviewed a draft of the Fiscal Year 2011-2012 budget instruction letter (see Exhibit A) and requested the letter indicate the following:

- The Board is projecting no increase in valuation and has indicated it is their goal to keep the property tax rate at the current level.
- A loss of \$1,400,000 in state aid is anticipated.
- The Board is requesting that Fiscal Year 2012 budget requests come in at 97% of the Fiscal Year 2011 budgets
- Each department is asked to review their operations and programs and identify potential areas of reduction
- Out-of-state travel for training and conferences are not to be included in budget requests

Other suggestions were to freeze merit increases and County contributions to the Post Employment Health Plan (PEHP).

12 BUDGET WRAP-UP

Meyer stressed the need to get budget projections out to the departments as soon as possible.

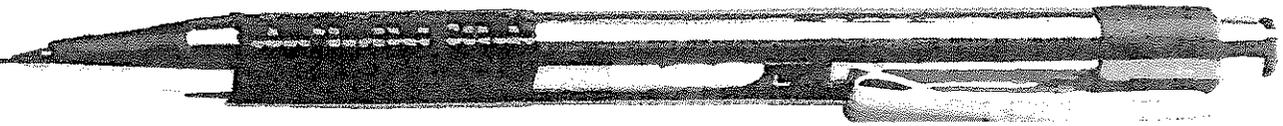
13 ADJOURNMENT

MOTION: Hudkins moved and Raybould seconded to adjourn the meeting at 3:12 p.m. Hudkins, Raybould, Smoyer and Schorr voted aye. Heier was absent from voting. Motion carried 4-0.

Dan Nolte
Lancaster County Clerk

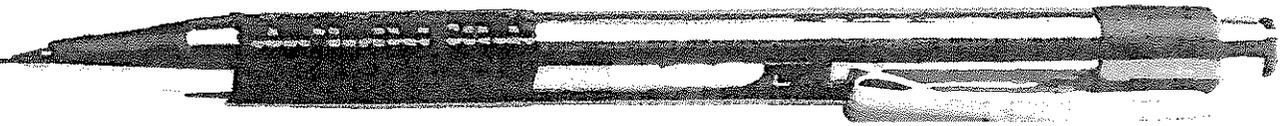


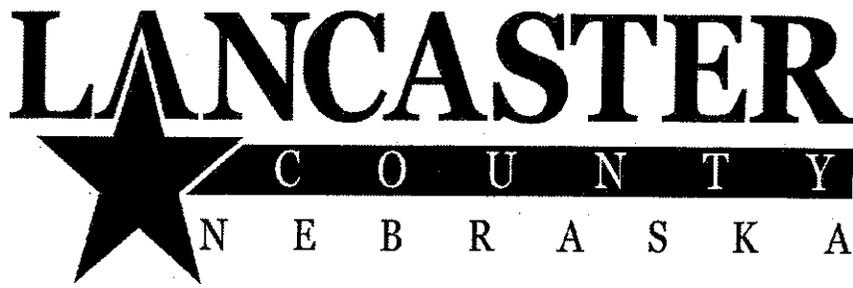
FY 11
Mid-Year
Budget
Retreat





FY 11
Mid-Year
Budget
Retreat





2012

Budget Calendar for Fiscal Year 2011

February 26 ²⁵ , 2010 ²⁰¹¹	Distribute Budget Forms
March 31	Agency Budgets to Budget & Fiscal Department
April 1-30	Administrative Review of Agency Requests
Thursday, May 6 ⁵	Overview of Budget to County Board (Staff Meeting - TBA; Room 113)
Tuesday, May 11	Agency Budget Hearings (11:00 a.m. - 5:00 p.m.; Room 113)
Wednesday, May 12	Agency Budget Hearings (8:00 a.m. - 4:00 p.m.; Room 303)
Thursday, June 3 ²	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 10 ⁹	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 17 ¹⁶	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 24 ²³	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
July 1-15	Preparation of Budget Document
Thursday, July 1 ^{June 30}	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, July 8 ⁷	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Tuesday, July 13 ¹²	Common Budget Hearings (1:00 - 6:00 p.m.; Room 113)
Thursday, July 15 ¹⁴	Final Work Session (8:00 a.m. - 4:30 p.m.; Room 113)
Friday, July 30 ²⁹	File Proposed Budget with County Clerk
Friday, July 30 ²⁹	Direct Clerk to Publish Notice of Public Hearing on County Budget
Thursday, August 5 ⁴	Review Ag Society/Rural Fire Budgets (10:00-11:30 a.m.; Room 113)
Tuesday, August 17 ¹⁶	Public Hearing on County Budget (7:00 p.m.; Chambers)
Tuesday, August 24 ²³	Adopt County Budget (9:30 a.m.; Chambers)

2 1

PUBLIC NOTICE

(REVISED)

TO: All County Departments
FROM: Bernie Heier, Chair
DATE: April 6, 2010
RE: Department Budget Hearing Schedule

DEPARTMENT BUDGET HEARING SCHEDULE

The County Board will hold department budget hearings on Tuesday, May 11, 2010, and Wednesday, May 12, 2010 at the County-City Building. Tuesday hearings will be held in Room 113 and Wednesday hearings will be held in Room 303. The complete schedule is listed below. If your department is not scheduled for a hearing and you wish to have one or if you need to switch dates/times, please contact Dennis Meyer at dmeyer@lancaster.ne.gov or 441-6869.

TUESDAY, MAY 11, 2010

11:00 am - County Court (622)
11:20 am - District Court (624)
11:40 am - District Court Clerk (621, 751)
12:00 pm - Lunch
1:00 pm - County Extension (645)
1:20 pm - **Miscellaneous Budgets (611,613,628)**
1:40 pm - Public Defender (625)
2:00 pm - County Attorney (652)
2:20 pm - Corrections (671)
2:50 pm - Break
3:00 pm - Human Services (837)
3:20 pm - Vets Affairs/General Asst (801, 803)
3:40 pm - Community Corrections (676)
4:00 pm - Juvenile Court (623)
4:20 pm - **Library (020)**

WEDNESDAY, MAY 12, 2010

8:00 am - Youth Services Center (678)
8:30 am - County Clerk (602)
8:50 am - County Treasurer (603)
9:10 am - County Assessor (605)
9:30 am - County Engineer/GIS (703, 615)
9:50 am - Break
10:00 am - Records Management (648)
10:20 am - Property Management (066)
10:40 am - Emergency Management (693)
11:00 am - Sheriff (651)
11:30 am - Miscellaneous Budgets (612, 805)
12:00 pm - Lunch
1:00 pm - **Miscellaneous Budgets (028, 041)**
1:20 pm - Weed Control (064)
1:40 pm - Information Services (610)
2:00 pm - Visitors Promotion (018, 019)
2:20 pm - Agricultural Society
2:40 pm - Risk Management (012, 013)
3:00 pm - **Mental Health Center (063)**

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

**CITY-COUNTY COMMON MEETINGS
2011**

Monday	January 4, 2011	12:45 p.m.	Cancelled
Tuesday	February 8, 2011	8:15 a.m.	
Monday	March 7, 2011	12:45 p.m.	
Tuesday	April 5, 2011	8:15 a.m.	
Monday	May 2, 2011	12:45 a.m.	
Tuesday	June 7, 2011	8:15 a.m.	
Tuesday	July 12, 2011	1:00 p.m.	—Budget Hearings
Monday	August 3, 2011	12:45 p.m.	
Tuesday	September 6, 2011	8:15 a.m.	
Monday	October 3, 2011	12:45 p.m.	
Tuesday	November 1, 2011	8:15 a.m.	
Monday	December 5, 2011	12:45 p.m.	

MEMORANDUM

TO: All County Departments
FROM: Bernie Heier, Chair
DATE: February 26, 2010
RE: 2010-11 Budget Requests

The County Board recently reviewed the status of the 2009-10 County budget, as well as some additional costs which we will be facing during the next few years. Several important issues are worth noting:

1. The County is projecting no increase with a possibility of a decrease in valuation. This will result in the same property tax request as last year with the possibility of a lower amount.
2. Payroll costs, which include benefits, increase on an annual basis between \$1.5 million and \$2 million.
3. The condition of our economy will again affect the upcoming budget. Revenues, including interest income, have been on the decline and will have an impact on fund balances as well as projected income for FY2010-11.
4. Public Safety, which includes law enforcement and the judicial system, is an important function of Lancaster County. 59% of the county general fund budget is expended for public safety functions. The new adult correctional facility will open in the spring of 2012.

The County Board anticipates budget requests for FY2011 will be far greater than our ability to pay. **Therefore, the Board is asking that FY2011 budget requests remain the same or below FY2010.** The Board understands the difficulty this will cause but asks for your cooperation as you submit your FY2011 budget requests. The Board is asking each department to review their operations to come up with ideas to cut costs. The budget concerns have forced the Board to look into and discuss the possibility of furloughs. Please include a list of cuts utilized in the preparation of the FY2011 budget request.

Please follow all of the instructions and properly complete all forms in a timely manner.

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

4

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

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the new form listing the federal grants your department has been awarded for FY2011. Include the awarded amount, the federal agency awarding the grant along with the program title, the business unit used for accounting purposes, the revenue account, any positions funded by the grant, the grant period, and any county match.

Micro Computers

As in the past, the Board will budget for micro computers funded with property tax dollars in the data processing budget. Please identify your FY2011 need on the Micro Computer Request Form. Your request for FY2011 must be submitted at the same time as your budget.

Cutoff on Expenditures

The cutoff for FY2010 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, FY2011 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 FY2010 budget from now to June 30 will be helpful. Unexpended amounts will increase year-end balances, thus, reducing next year's tax requirements.

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

**LANCASTER COUNTY
MID-YEAR STATUS - LETTERS FROM AGENCIES
FY11 BUDGET**

- 1-1 FY11 PROJECTED ADDITIONAL APPROPRIATIONS
- 1-2 FUNDING REQUESTS
RESPONSE FROM AGENCIES

LANCASTER COUNTY
FY2011 PROJECTED ADDITIONAL APPROPRIATIONS
MID-YEAR FY2011 BUDGET REVIEW

<u>AGENCY</u>	<u>SALARY</u>	<u>OTHER AMOUNT</u>	<u>TOTAL</u>
601 COMMISSIONERS	-	-	-
602 CLERK	10,000	-	10,000
603 TREASURER	-	-	-
605 ASSESSOR /ROD	-	-	-
607 ELECTION COMM	-	-	-
610 INFORMATION SERVICES	-	-	-
611 BUDGET & FISCAL	-	-	-
613 ADMIN SERVICES	-	-	-
615 G.I.S.	-	-	-
621 CLK OF DIST CT	14,542	-	14,542
622 COUNTY COURT	-	3,600	3,600
623 JUVENILE COURT	-	350,000	350,000
624 DISTRICT COURT	10,000	51,000	61,000
625 PUBLIC DEFENDER	11,500	-	11,500
627 JURY COMMISSIONER	-	-	-
645 COOPERATIVE EXTENSION	-	-	-
648 RECORDS INFO & MGMT	-	-	-
651 SHERIFF	256,845	76,500	333,345
652 ATTORNEY	-	-	-
671 CORRECTIONS	-	-	-
673 JUVENILE PROBATION	-	-	-
674 ADULT PROBATION	-	-	-
676 COMMUNITY CORRECTIONS	-	25,705	25,705
678 YOUTH SERVICES	-	-	-
703 COUNTY ENGINEER	-	-	-
751 MENTAL HEALTH BOARD	-	-	-
801 GENERAL ASSISTANCE	-	100,000	100,000
803 VETERANS SERVICE	10,000	-	10,000
837 HUMAN SERVICES	3,749	-	3,749
21 BRIDGE FUND	19,877	-	19,877
63 MENTAL HEALTH	100,000	125,000	225,000
64 WEED CONTROL	-	-	-
66 CO PROP MANAGEMENT	-	-	-
TOTAL ADDITIONAL	436,513	731,805	1,168,318
LESS OTHER FUNDS	119,877		244,877
GENERAL FUND	316,636		923,441

FY11 GEN GOV CONTINGENCY BUDGET IS \$2,000,000

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

Lancaster County
Funding Issues

Budget & Fiscal	Accountant/Deputy Director - estimate \$75,000 - \$100,000 (Prepare Financial Statements)	
Juvenile Court	New software - track and process attorney fees (Defender Data)	
District Court	Additional Judge - July 2011 Electronic Evidence Presentation System Replacement of Computers Video Teleconferencing system	
Public Defender	Continue to upgrade technology - case management system (\$10,000 each of the next two years)	
Records Management	Storage space	
County Sheriff	3 Deputies to transport prisoners to the off site jail	\$214,500
	2 Title Inspectors	\$96,600
	1 Records System Specialist	\$46,500
	1 Criminal Investigation Technician	<u>\$44,500</u>
		\$402,100
County Attorney	New Attorney (federal grant expires)	
Corrections	Staffing/Operational Costs for New Facility	
Youth Services Center	Security System Monitors	\$7,000
	Security System DVR	\$4,000
	Security System Computer	\$5,500
	Transportation Vehicle	\$25,000
	Agency Radios	<u>\$3,500</u>
		\$45,000
Emergency Management	Deputy Director	
Mental Health Center	Replenish Fund Balance	\$300,000

County Board - FY11

Regular Salaries -	13 pay periods @ \$1,434.64 * 5 Commissioners	<u>93,251.60</u>
		93,251.60
FICA -	93,251.60 * 7.65%	7,133.75
Retirement -	93,251.60 * 5.2% * 1.5	7,273.62
Total Increases due to Salary Adjustments		107,658.97
Health Insurance	3,045.56*6 months (1 Family/2 - 2/4 Party)	18,273.36
Total Increases		125,932.33
Amount Budgeted -		
Salaries		186,504.00
FICA		14,268.00
Retirement		14,547.00
Health Insurance		<u>45,728.00</u>
		261,047.00
Amount Spent @ 12-31-10		
Salaries		91,243.69
FICA		6,551.52
Retirement		7,116.84
Health Insurance		<u>23,052.54</u>
		127,964.59
Remainder of budget		133,082.41
Increase of Salaries over Remainder of budget		<u><u>(7,150.08)</u></u>

**No additional appropriations required at this time.

601-1

Dennis M. Meyer

From: Liz A. Thanel
ent: Wednesday, December 22, 2010 8:12 AM
ro: Dennis M. Meyer
Subject: Mid-Year Budget Review

At this point, the Treasurer's Office is projecting a revenue shortage of approximately \$80,000 for FY10-11. This is due again to the poor interest rates available for investments. Expenditures will be within the budgeted amount.

With the pending change to a newly-elected Treasurer, we are unable to provide a two-year projection of major changes to the department at this time.

Please let me know if you need any additional information.

Liz Thanel, Accountant
Lancaster County Treasurer
555 SO. 10th Street
Lincoln, NE 68508
(402)441-7446

603-1

Dennis M. Meyer

From: Dave J. Shively
Sent: Friday, January 21, 2011 8:27 AM
To: Dennis M. Meyer
Subject: RE: Mid Year Budget

Dennis:

I think we'll be okay. We'll be short on salaries because of the COLA's last, but you guys budget for that, right? But, I'll probably make up for it in other areas of the budget anyway.

Of course, things could change if the City Elections this Spring become more competitive than I think they will be.

Let me know if you need anything else.

Dave

From: Dennis M. Meyer
Sent: Friday, January 21, 2011 7:58 AM
To: Dave J. Shively
Subject: Mid Year Budget

Dave,

I have not seen any projections for mid year on your two budgets. Does this mean both budgets are ok? Just let me know. Thanks.

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

Budget & Fiscal - FY11

Regular Salaries -			
0%	Director	13 pay periods @ 3,539.60	46,014.80
	Grant Coord	7 pay periods @ 1,838.64 (Step 3)	12,870.48
		6 pay periods @ 1,904.72 (Step 4)	<u>11,428.32</u>
			70,313.60
FICA -			
			5,378.99
Retirement -			
			5,484.46
Total Increases due to Salary Adjustments			
			81,177.05
Health Insurance			
			10,175.64
Dental Insurance			
			585.48
Total Increases			
			91,938.17
Total Spent @ 12-31-10			
	Salaries		70,938.02
	FICA		5,159.44
	Retirement		5,533.14
	Health Insurance		11,924.44
	Dental Insurance		<u>546.78</u>
Total estimated amount			
			186,039.99
Amount Budgeted -			
	Salaries		139,786.00
	FICA		10,694.00
	Retirement		10,903.00
	Health Insurance		24,518.00
	Dental Insurance		<u>1,079.00</u>
			186,980.00
Total amount estimated under budget			
			<u><u>(940.01)</u></u>

**No additional appropriations required at this time.

Administrative Services

Regular Salaries -

(0%)	Chief	13 pay periods @ 4,928	64,064.00
(0%)	Deputy	13 pay periods @ 3,269.28	42,500.64
	Admin	13 pay periods @ 1,653.43	<u>21,494.59</u>
			128,059.23

FICA - 128,059.23 * 7.65% 9,796.53

Retirement - 128,059.23*7.8% (5.2%*1.5) 9,988.62

Total Increases due to Salary Adjustments 147,844.38

Health Insurance 1,869.16 * 6 months (2 single / 1- 2/4) 11,214.96

Total Increases 159,059.34

Total Spent @ 12-31-10

Salaries	134,699.40
FICA	8,985.09
Retirement	10,506.47
Health Insurance	11,354.34

Total estimated amount 324,604.64

Amount Budgeted -

Salaries	254,994.00
FICA	21,167.00
Retirement	22,931.00
Health Insurance	<u>27,128.00</u>
	326,220.00

Increase of Salaries over Remainder of budget (1,615.36)

**No additional appropriations at this time.

1/18/11

MID-YEAR BUDGET REVIEW

GIS FUND (6150-011)

Oct - 21 days
Nov - 22 days
Dec - 23 days
66

Regular Salaries (61210)

Oct \$20,630
Nov \$21,612
Dec \$22,606
\$64,848/66 days = \$983 per day x 129 days = \$126,807

126,807 est. needed to finish out FY
159,806 left in current budget as of 12/31/10
+ **32,999** estimated left in budget

FICA (61510)

\$126,807 (salaries needed to finish out the year) x .0765 = \$9,701

9,701 est. needed to finish out FY
12,539 left in current budget as of 12/31/10
+ **2,838** estimated left in budget

Pension (61520)

\$126,807 x 5.2% = 6,594 x 1.5 = 9,091

9,091 est. needed to finish out FY
11,323 left in current budget as of 12/31/10
+ **1,432** estimated left in budget

Health Insurance (61530)

Insurance cost is \$3,107 per month x 6 months left in FY = \$18,642

18,642 est. needed to finish out FY
16,731 left in current budget as of 12/31/10
- **1,911** estimated left in budget

Dental Insurance (61540)

Dental insurance cost is \$222 per month x 6 months left in FY = \$1,334

1,334 est needed to finish out FY
1,171 left in current budget as of 12/31/10
- **163** estimated left in budget

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

Long Term Disability (61650)

\$126,807 (salaries needed to finish out the year) x 0.0037 = \$469

469 est needed to finish out FY
664 left in current budget as of 12/31/10
+ **195** estimated left in budget

PEHP (61660)

Cost is \$215 per month x 6 months left in FY = \$1,290

1,290 est. needed to finish out FY
1,522 left in current budget as of 12/31/10
+ **232** estimated left in budget

6150-011 total estimated left in budget for personal services: + \$35,622



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

January 19, 2011

Dennis Meyer
Lancaster County Budget & Fiscal Office

Subject: Mid-Year Budget Review FY 2011 (6210 & 7510)

Dear Dennis;

My staff and I have gone over our funding requirements for the remainder of FY 2011 and have identified the following additional budget requirements:

Additional funding in the amount of \$28,542 would be required to cover the cost of living pay raise and increased costs for medical and dental premiums. We propose to cover \$14,000 from other areas of the budget. Therefore, we project the Clerk of the District Court (6210), will require additional funds in the amount of \$14,542.

Please note; we have retained \$895 in our budget for the annual maintenance contract of the scanner, pending a decision as to the disposition of our current scanner.

No additional funding is requested for the Mental Health Board (7510) as of this date.

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

Sincerely,

Suzanne M Kirkland
Clerk of the District Court

SMK/SGR

SHERRI MORRISON - CHIEF DEPUTY

621 - 1

Lancaster County Court
THIRD JUDICIAL DISTRICT

January 12, 2011

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

Agency 622 - County Court

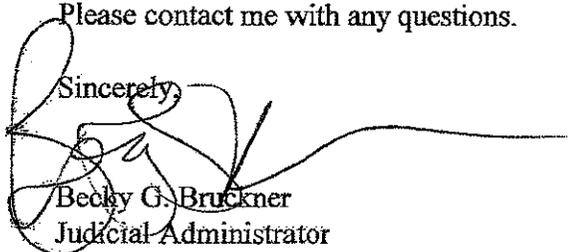
Postage is running significantly over budget, but we have made a few changes that we think will help curb the rising postage. At this time I anticipate the following adjustments to budget:

#64855	Postage	\$3,600.00
--------	---------	------------

Unfortunately, it appears that revenue may end up as much as 20% below budget which is approximately \$11,000.

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

RECEIVED

JAN 19 2011

January 19, 2011

LANCASTER COUNTY
BOARD

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

RE: Mid-Year Budget Review

Dear Dennis:

In response to Commissioner Heier's request for a mid-year budget report, we have reviewed the documentation reflecting Juvenile Court expenditures for Fiscal Year 2010-2011 through December 31, 2010. Overall, we appear to be over our adopted budget by approximately 10% at this time. The sole reason for this deficit appears to be due to attorney fees. Several factors played into high attorney fees this year, including a substantial increase in the number of filings for our abuse/neglect cases and the submission of attorney bills for cases that were several years old and past due.

With respect to case filings, we would point out that there were approximately 424 abuse/neglect cases filed in 2010, which is about 73 cases more than in 2009. In fact, this is a record number of cases filed in this category for Lancaster County Juvenile Court in the last 12 years of keeping these statistics. We average approximately 3 attorney appointments per each abuse/neglect case so this amounts to a minimum of 200 more attorney appointments than we had planned based upon our historical data of previous years.

In addition to the increase in filings, we also implemented new court rules for attorney fees which now require attorneys to submit their fees on a timely basis, not to exceed 6 months. This resulted in a large number of attorneys filing fees in cases that in some instances were several months to years old and hadn't yet billed. Those old cases should now be billed and attorneys are current with their billings.

623-1

On a positive note, we appear to be under budget at this time for our boarding contracts and anticipate remaining under budget in this category for the remainder of this fiscal year.

We anticipate needing additional funds to cover our expenses at this time. Based upon the average amount of attorney fee expenses submitted by attorneys in the last several months, we believe that an additional \$350,000 will be necessary. This estimate is generous and may likely be on the high side. However, given the higher number of filings that we are experiencing and the instability within NDHHS which is resulting in more hearings scheduled for our cases, we feel it prudent to estimate high rather than too low.

As for future-year expenditures, we recently looked at new software designed to track and process attorney fees. The software company is Defender Data which developed programs for the Lancaster County Public Defender and County Attorney offices. We believe that this software may help us process our attorney fees more efficiently, save significant staff time, and allow us to keep our current number of staff positions at the same level. The software will also provide Lancaster County with valuable reports that we currently do not have.

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

Sincerely,



Roger J. Heideman
Presiding Juvenile Court Judge



Theresa Emmert
Juvenile Court Administrator



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



January 19, 2011

To: Mr. Dennis Meyer

From: Troy L. Hawk

RE: 2011 Mid-Year Budget Review

Dear Dennis:

In response to Mr. Heier's request for a mid-year budget report, I have reviewed the documentation reflecting the District Court's expenditures for Fiscal Year 2010-2011 through December 31, 2010. Although most of our expenses are on target with our adopted budget, we are projecting to be over our annual budget by 2.7%, with a shortfall of approximately **\$61,000**.

Current Year's Budget

Unclassified Employee Salary Increase

The County Board recently approved a 1% cost of living pay increase for most unclassified employees, as well as a \$1,500 market increase for our Bailiff IIs, plus the 1% cost of living increase. The corresponding salary, FICA, and retirement contributions costs will require an additional **\$10,000** increase to our budget.

Legal Services (Attorneys' Fees)

Through November of 2010 we were on track for our estimated budget for legal fees. As a reminder, these are attorneys' fees that the Court pays for indigent defendants that have been appointed an attorney by the court. In November, however, we had an unusually high number of submissions by court-appointed attorneys -- more than double a normal monthly rate. December submissions were back in line with what we expected for a monthly submittal rate. However, due to November's submission, we are currently over-spent in this line by **\$40,000**. At this point, there is no way to tell whether November's unusually high submittal rate will "even out" over the coming months and allow us to regain our footing, or if we will end the year over-spent by this \$40,000.

I would like to point out that this item is one of many that the Court has virtually no control over; it is a constitutional right for an indigent defendant to have a Court-appointed attorney. The best the Court can do is project what we will spend each year. However, there are variables outside our control that effect the final cost, including: the number of indigent defendants in a given year, how many cases settle early (thereby incurring lower attorneys' fees), and how many cases actually go to trial (which incurs additional attorney preparation time and expense).

Juror Costs

Again in November, we had an unusually high payout in this line item. And again, that payout was

twice the usual monthly payout that we usually have. That currently leaves us overspent in juror costs by approximately **\$11,000**.

This is another line item over which we have limited control. A large number of scheduled jury trials settle before the jury is ever called in. However, the Court has no control over that decision, and must seat juries when cases do go to trial. We do try and control jury costs to the extent possible by taking actions such as deferring closing arguments to the following morning in when we have a sequestered jury (thereby avoiding the cost of putting an entire deliberating jury in a hotel overnight).

Similar to the legal services line item mentioned earlier, we do not know whether this line item will even out over the remainder of the year, or if this \$11,000 overage will remain with us through the end of the fiscal year.

The remainder of our budget is, for the most part, in line with what was budgeted.

Future Year Expenditures

In July of 2011, the District Court will receive an eighth judge. Although the judge and accompanying court reporter will be state employees, the County is responsible for all other associated costs for the new judge, such as: salary and associated personnel costs for the judge's bailiff, phone lines, new computers, office supplies, and associated costs of operating another chamber set and courtroom. Additionally, with an eighth sitting judge, we will be seating additional juries for trials. This will necessitate an increase in our Juror Costs and Witness Fees line items. I will detail these costs our 2012 budget submission.

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

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

Finally, as part of the construction of the new jail being built, the Court will be installing a Video Teleconferencing (VTC) system to be used for remote appearances in hearings by some jail inmates. This initial cost is already budgeted as part of the jail construction cost. However, the 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. At this time we are still researching the capabilities, requirements, and legal issues surrounding such a venture. Cost is unknown at this time.

Respectfully,



Troy L. Hawk, JD
Court Administrator

Dennis M. Meyer

From: Dennis R. Keefe
ent: Tuesday, January 18, 2011 10:27 AM
fo: Dennis M. Meyer
Cc: PD_Manage; Webb E. Bancroft; Joseph D. Nigro; Elizabeth D. Foster
Subject: Response TO Mid Year Budget Memo

Dennis:

Please consider this our office's response to your December 17, 2010 memo regarding the Mid Year Budget Review.

Based upon the first six months of FY11, I anticipate that we will stay within our budget for the non salary items through the end of the fiscal year. Obviously, if we experience appointments to unanticipated cases that require significantly more expenditures for experts, depositions, interpreters or other case specific support, this situation could change.

At the present time, it appears that our office will need additional funds to cover salary increases not included in our budget but approved by the Board. My best estimate for the amount needed for this purpose through the end of the fiscal year is \$11,500.

nally, based upon recent history, we do not anticipate any capital items or staffing increases in the next two fiscal years. However, we do need approximately \$10,000 each year in the microcomputer fund to continue to upgrade our technology to meet the needs of our staff in light of our new case management system.

If you have any questions, please do not hesitate to contact me.

Dennis R. Keefe
Lancaster County Public Defender
Courthouse Plaza
633 South 9th Street
Lincoln, NE. 68508
(402) 441-7631

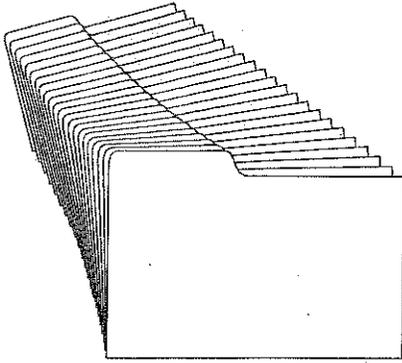
In America, the justice you get shouldn't depend upon how much money you have.

Dennis M. Meyer

From: Gary C Bergman [gbergman@unlnotes.unl.edu]
Sent: Friday, January 21, 2011 8:18 AM
To: Dennis M. Meyer
Subject: Re: Mid Year Budget

Dennis, Thanks for the follow-up. At this time, I don't anticipate problems. It will be tight, but hopefully nothing unexpected happens.

Gary C. Bergman
402-441-7180
402-441-7148 fax



Lancaster County
**RECORDS & INFORMATION
MANAGEMENT DEPARTMENT**

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

(402) 441-6065



Brian Pillard, CRM
Records Manager

MEMORANDUM

RECEIVED

Date: January 5, 2011

JAN 05 2011

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

**LANCASTER COUNTY
BOARD**

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

Subject: Mid-Year Budget Review

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

For both expenses and revenue, I anticipate being very close to the amount budgeted.

Concerning future-year expenditures, I do not see any need for change in staffing. I do anticipate needing more storage space as our records center holdings continue to grow each year. This will be requested as part of the FY12 budget request.

648-1

Office of the Sheriff Lancaster County

Terry T. Wagner
Sheriff

William E. Jarrett
Chief Deputy

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



January 11, 2011

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

Dear Ms. Schorr,

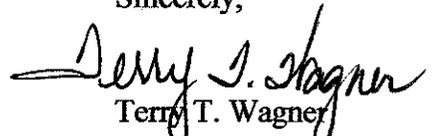
Enclosed is the midyear budget review, as requested.

The Sheriff's Office is anticipating a shortfall of approximately **\$333,345 (3.52%)** from our approved budget of 2010-2011. This increase includes **\$228,953** for Regular Salaries, **\$12,940** for FICA contributions, **\$14,952** for Retirement Contributions. A couple of other factors, noted below, are responsible for this increase.

In addition to the Board negotiated and approved raises, we are moving ahead with a prisoner transport van and insert (Object Code 67410, \$60,000) to prepare for our transportation responsibilities because of the off-site jail. You may remember I had included this vehicle in my 2011 Budget but it was cut at your suggestion. The discussions with Corrections regarding transportation have not led me to believe our transportation duties will lessen. We received a Highway Safety Grant for in-car cameras in the amount of \$16,500. These cameras were paid for out of my budget and reimbursed through Highway Safety funding, which go into revenue. The Board had already authorized returning the Highway Safety Grant funds to my budget (Object Code 67495).

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

Sincerely,


Terry T. Wagner
Lancaster County Sheriff

LANCASTER COUNTY
Request for Increase in Personnel or Services
FISCAL YEAR 2010-11

BUS UNIT 651

BUSINESS UNIT: _____

OBJECT CODE	OBJECT DESCRIPTION	AMOUNT	JUSTIFICATION OF NEED TO INCREASE PERSONNEL OR PROVIDE ADDITIONAL SERVICES
61150	Deputy Sheriff 3 = Wages and Benefits	\$214,500	Deputies for transporting prisoners from the Court House to the off site jail. 3 = Wages and Benefits
61150	Title Inspection Positions 2 = Wages and Benefits	\$96,600	Title Inspections have increased to over 14,000 in 2009. Need two new Tile Inspectors. This will allow the Sheriff's Office to free up a deputy for other uses. 2 = Wages and Benefits
61150	Records System Specialist 1 + Wages and Benefits	\$46,500	Administrative Support Personnel is needed to assist with over 8000 arrest warnts, handgun permits, and now the daunting task of re-registering and updating Sex Offenders information. 1 + Wages and Benefits
61150	Criminal Investigation Technition 1 + Wages and Benefits	\$44,500	Criminal Technition is needed to assist the Identification Unit. This person would assist in the ID Lab to help reduce the backlog of the criminal forensic analysis demand. 1 + Wages and Benefits
TOTAL TO CONSIDER		\$402,100	

651-2

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

LANCASTER COUNTY SHERIFF'S DEPARTMENT
10 YEAR EXPENSES FOR 2010-11

ACCOUNT NAME	OBJECT CODE	2010-2011 BUDGET	ESTIMATED EXPENDITURES	CHANGE, BUDGET TO ACTUAL	% CHANGE BUDGET TO ACTUAL
PERSONNEL SERVICES					
Official's salary	61110	\$107,218	\$107,218	\$0	0.00%
Deputy's salary	61150	\$101,858	\$101,858	\$0	0.00%
Regular Salaries	61210	\$5,401,547	\$5,630,500	(\$228,953)	4.24%
Overtime	61310	\$200,000	\$200,000	\$0	0.00%
FICA contribution	61510	\$434,157	\$447,097	(\$12,940)	2.98%
Retirement contrib.	61520	\$440,791	\$455,743	(\$14,952)	3.39%
Group Health Insurance	61530	\$1,020,844	\$1,020,844	\$0	0.00%
Group Dental Insurance	61540	\$55,322	\$55,322	\$0	0.00%
LongTerm Disability Ins.	61650	\$21,850	\$21,850	\$0	0.00%
Post Employee Health (PEHP)	61660	\$63,622	\$63,622	\$0	0.00%
Other empl. benefit	61695	\$210	\$210	\$0	0.00%
Worker's comp.	61750	\$95,548	\$95,548	\$0	0.00%
	PERS. TOTAL	\$7,942,967	\$8,199,812	(\$256,845)	3.23%
SUPPLIES					
Office supplies	63110	\$7,800	\$7,800	\$0	0.00%
Duplicating supply	63120	\$500	\$500	\$0	0.00%
D.P. supplies	63130	\$2,500	\$2,500	\$0	0.00%
Ammunition/target	63210	\$14,500	\$14,500	\$0	0.00%
Ed/Train.materials	63215	\$2,600	\$2,600	\$0	0.00%
Uniforms	63220	\$24,000	\$24,000	\$0	0.00%
Janitor Supp	63225	\$1,050	\$1,050	\$0	0.00%
Other op. supplies	63345	\$27,000	\$27,000	\$0	0.00%
Medical supplies	63410	\$1,000	\$1,000	\$0	0.00%
Motor fuels	63510	\$175,000	\$175,000	\$0	0.00%
	SUPPLIES TOTAL	\$255,950	\$255,950	\$0	0.00%
OTHER SERVICES					
Build. Maint. Service	64165	\$120	\$120	\$0	0.00%
Eq.maint.agreements	64170	\$0	\$0	\$0	0.00%
Computer Software Licenses	64175	\$1,150	\$1,150	\$0	0.00%
Dry cleaning	64220	\$11,000	\$11,000	\$0	0.00%
Informational Services	64285	\$122,400	\$122,400	\$0	0.00%
Oth. contract serv.	64295	\$182,500	\$182,500	\$0	0.00%
Meals	64710	\$6,500	\$6,500	\$0	0.00%
Lodging	64715	\$12,000	\$12,000	\$0	0.00%
Fares	64720	\$21,500	\$21,500	\$0	0.00%
Parking	64730	\$400	\$400	\$0	0.00%
Vehicle rental	64735	\$1,800	\$1,800	\$0	0.00%
Other travel	64745	\$500	\$500	\$0	0.00%
Telephone local	64810	\$30,500	\$30,500	\$0	0.00%

651-3

651-4

Telephone long dis.	64815	\$1,800	\$1,800	\$0	0.00%
Cellular Phone Service	64825	\$19,500	\$19,500	\$0	0.00%
Postage	64855	\$6,000	\$6,000	\$0	0.00%
Freight and express	64860	\$500	\$500	\$0	0.00%
Printing	64910	\$10,000	\$10,000	\$0	0.00%
Photocopy	64915	\$1,800	\$1,800	\$0	0.00%
Advertising	64925	\$5,000	\$5,000	\$0	0.00%
Film processing	64930	\$100	\$100	\$0	0.00%
Medical service	65110	\$6,000	\$6,000	\$0	0.00%
Court costs	65645	\$17,000	\$17,000	\$0	0.00%
Memb. & Dues	65660	\$1,485	\$1,485	\$0	0.00%
Books/subscriptions	65665	\$2,500	\$2,500	\$0	0.00%
Enrollment/tuition	65670	\$8,500	\$8,500	\$0	0.00%
Anticipated Grants	65821	\$12,500	\$12,500	\$0	0.00%
Oth. misc. fees	65845	\$14,250	\$14,250	\$0	0.00%
Property Ins.	65910	\$1,500	\$1,500	\$0	0.00%
Liability insurance	65915	\$12,029	\$12,029	\$0	0.00%
Vehicle insurance	65920	\$23,200	\$23,200	\$0	0.00%
Other insurance	65935	\$1,500	\$1,500	\$0	0.00%
Employee Bonds	65955	\$115	\$115	\$0	0.00%
Electricity	66110	\$4,250	\$4,250	\$0	0.00%
Natural Gas	66115	\$2,500	\$2,500	\$0	0.00%
Water & Sewer	66120	\$0	\$0	\$0	0.00%
Motor Vehicle R&M	66210	\$110,000	\$110,000	\$0	0.00%
Office eq. R&M	66220	\$400	\$400	\$0	0.00%
Communications R&M	66265	\$51,820	\$51,820	\$0	0.00%
Other Eq. R&M	66410	\$800	\$800	\$0	0.00%
Rent buildings	66520	\$265,902	\$265,902	\$0	0.00%
Other rentals	66545	\$50	\$50	\$0	0.00%
SERVICES TOTAL		\$971,371	\$971,371	\$0	0.00%
CAPITAL OUTLAY					
Vehicles	67410	\$258,000	\$318,000	(\$60,000)	23.26%
Office Equipment	67415	\$2,600	\$2,600	\$0	0.00%
Comm. Equipment	67445	\$1,800	\$1,800	\$0	0.00%
Other equipment	67495	\$30,965	\$47,465	(\$16,500)	53.29%
CAPITAL TOTAL		\$293,365	\$369,865	(\$76,500)	26.08%
AGENCY TOTAL		\$9,463,853	\$9,786,998	(\$323,145)	3.62%

Lancaster County Sheriff's Office

Mid-Year Budget Analysis

July 1, 2010 thru December 31, 2010

Est. 50%

Est. 50%

Code	Account Description	Budgeted	Received	Budget Balance	Budget Balance %	Mid-Year Adjustments	Adjusted Budget	Adjusted Budget Bal.	Adjusted Budget %
50000	REVENUES								
54115	Public Safety	-	-	-	0.0%	-	-	-	0.0%
54120	Highway Streets	15,000.00	2,421.02	12,578.98	83.9%	(5,000.00)	10,000.00	7,578.98	75.8%
54165	Justice Assistance	30,000.00	48,579.14	(18,579.14)	-61.9%	30,000.00	60,000.00	11,420.86	19.0%
54220	Domestic Violence Assist	30,331.00	7,810.25	22,520.75	74.2%	-	30,331.00	22,520.75	74.2%
54225	Dept of Justice	-	-	-	0.0%	-	-	-	0.0%
54399	Miscellaneous Federal Re	5,000.00	19,900.07	(14,900.07)	-298.0%	15,000.00	20,000.00	99.93	0.5%
54799	Miscellaneous State Rece	15,000.00	6,992.53	8,007.47	53.4%	-	15,000.00	8,007.47	53.4%
55235	Distress Warrant Mileage	300.00	135.56	164.44	54.8%	-	300.00	164.44	54.8%
55320	Sheriff's Fees	435,000.00	213,886.60	221,113.40	50.8%	-	435,000.00	221,113.40	50.8%
55321	Sheriff's Inspection Fee	130,000.00	68,495.00	61,505.00	47.3%	-	130,000.00	61,505.00	47.3%
55495	Other Miscellaneous Fees	-	-	-	0.0%	-	-	-	0.0%
55810	Contract Revenue/Reimbur	405,000.00	206,338.76	198,661.24	49.1%	-	405,000.00	198,661.24	49.1%
55860	Security Services	403,834.00	201,917.04	201,916.96	50.0%	-	403,834.00	201,916.96	50.0%
55896	Other Reimb & Refunds	10,000.00	7,710.10	2,289.90	22.9%	-	10,000.00	2,289.90	22.9%
57195	Other Interest Income	100.00	44.68	55.32	55.3%	-	100.00	55.32	55.3%
58210	Sale of Equipment	2,500.00	-	2,500.00	100.0%	-	2,500.00	2,500.00	0.0%
58520	Surplus Sales	5,000.00	4,393.21	606.79	12.1%	-	5,000.00	606.79	12.1%
58568	Non-Governmental Grants	15,000.00	-	15,000.00	100.0%	-	15,000.00	15,000.00	100.0%
58570	Judgements & Settlements	-	-	-	0.0%	-	-	-	0.0%
58595	Other Miscellaneous Reve	-	-	-	0.0%	-	-	-	0.0%
59310	Federal Grant Transfers	-	-	-	0.0%	-	-	-	0.0%
	Total:	1,502,065.00	788,623.96	713,441.04	47.5%	40,000.00	1,542,065.00	753,441.04	48.9%

501-5

RECEIVED

JAN 18 2011

LANCASTER COUNTY
BOARD

JOE KELLY
LANCASTER COUNTY ATTORNEY
575 South 10th Street
Lincoln, NE 68508-2810
402.441.7321/FAX 402.441.7336

January 18, 2011

Dennis Meyer
Director, County Budget and Fiscal
555 S. 10th Street
Lincoln, NE 68508

re: mid-year budget review

Dear Dennis:

The County Attorney's Office is presently on target for fiscal 2010/2011. We are not requesting additional funds to meet the anticipated 1 % salary increases for the attorneys, although the increase (about \$11,000) will leave us with no room to cover unanticipated expenditures for the year.

Although we have spent less than one-half of the \$75,000 budgeted for Consulting Services, we are very concerned that we may run over in that category. Cases like the Matthew Fox first degree murder case tried in late 2010 demonstrate the continuous need for expert testimony in cases where the defense raises concerns about the mental state of the defendant at the time of the crime or the defendant's competency at the time of trial.

Our adult court prosecutors tried seven jury trials between January 4 and January 13, 2011. That pace will probably lead to a record number of jury trials and many of those cases involve medical, psychiatric and pathology experts.

There are several upcoming termination hearings in juvenile court which will involve expert medical and psychiatric experts on the somewhat rare, Munchausen by proxy syndrome.

We are doing everything we can to encourage the use of videoconferencing, skyping and offering depositions or written opinions in lieu of court appearances for experts. But the courts and

defense counsel control the issue of whether or not the county attorney will be required to fly the experts to our jurisdiction for depositions and trials.

We are presently on target for the Medical Services category but we have already incurred an unanticipated \$4,000 expense. Forensic anthropologists from UNL were required to spend many hours on some skeletal remains which were discovered by the police in the summer. The experts were needed to resolve the issues about the identity of the person and the manner of death.

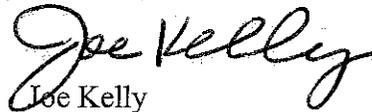
We have a tremendous working relationship with the forensic anthropologists, entomologists and soil experts on East Campus and they only submit a bill to us when an extraordinary amount of work is required.

For fiscal 2011/2012, I may be requesting a new attorney position for county court. A two year federal grant has allowed us to place an additional prosecutor in county court to try dui, driving on suspension and traffic cases. This additional slot has allowed the two attorneys in that docket to try the dui cases at an accelerated rate, often trying 6 to 8 jury trials per month. The additional slot has led to a decrease in the time in jail for defendants awaiting trial and to direct relief to that county court docket. Defendants get to trial much quicker.

The federal grant expires on December 31, 2011 and I cannot keep a second, dui prosecutor in that docket without an additional attorney slot.

Please let me know if you have any questions.

Sincerely,



Joe Kelly
Lancaster County Attorney

pc: Kerry Eagen
County Commissioners

RECEIVED

JAN 21 2011

LANCASTER COUNTY
CORRECTIONS DEPARTMENT

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

MICHAEL THURBER, DIRECTOR

TO: Board of County Commissioners

FROM: Michael Thurber *MT*
Corrections Director

DATE: January 20, 2011

SUBJECT: Mid-Year Budget Review for FY11
Planning for FY12

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, 2010.

GENERAL EXPENDITURE BUDGET

With 6 months of expenditure history, we estimate that our Fiscal Year 2011 budget should be on target by the end of June 30, 2011. As of December 31, we are showing a total of 50.6% remaining.

We will have individual line items in our budget that pertain to inmate population, PEHP and food services that will be overspent by years end.

Total population from July to December, 2010 has increased 3.5% compared to the same time period last year. The maximum security jail is up 3% and LCF minimum security has increased 4.9%. Out of county housing will continue to be monitored and used according to need. We currently have 44.3% remaining in the boarding contracts (64160) line item. Due to safety and security demands, we expect to exceed out of county housing by \$70,000.

PEHP (61660) is already overspent after six months by 11.5% due to an unexpected retirement in October. We will over spend this line item by approximately \$20,700.

671 - 1

Food Service (64275) is projected to be overspent due to population increases we experienced during the first six months of the fiscal year. Meal prices increased 1.1% in December based on the Consumer Price Index adjustment. We expect to have a \$30,000 shortfall in this category for FY11.

In the facility maintenance division, we had to replace a 500 gallon tank in November. This repair totaled \$17,770, which could potentially cause a shortage if we encounter other major repairs before the end of the fiscal year.

We are continuing to work with Purchasing and the County Attorney's Office in order to secure an inmate medical care contract. At this time, we do not see any increased spending that would impact our budget. It is our desire to finalize a medical contract within the next two months.

GENERAL REVENUE BUDGET

At this time, we project that revenue will exceed budgeted amounts. We have currently received 60% of FY11 revenues. It is difficult to make an accurate mid-year prediction based on historical data regarding LB695 housing fees. As you are aware in years past, LB695 funds received have fluctuated greatly. Assuming we receive the next scheduled quarterly payment in full, \$493,360, we will receive \$881,650 for state prisoners this fiscal year. This would increase our total budgeted revenues by \$231,650. However, December payments have historically been underpaid due to state funds being exhausted. It should be noted beginning FY12, the state inmate reimbursement program will be eliminated.

The County Board should be aware since July 2002 to December 2010, the State of Nebraska has been billed and has not paid Lancaster County a total of \$6,088,000 for the housing of State prisoners as provided under LB695.

Attachments.

2010 Revenue Projections

Population Graph

Projected Revenues
Fiscal Year 2011

midyrevenue

CODE	DESCRIPTION	CURRENT BUDGET	Year to Date Revenue AS OF DEC. 31, 2010	YTD % UNCOLLECTED	PROJECTIONS JAN. 2011-JUNE 2011	YEAR END PROJECTIONS 2010-2011
54140	Social Security Incentive	\$23,000	\$20,400	11.3%	\$15,000	\$35,400
54225	Dept. of Justice (SCAAP)	\$70,000	\$67,382	3.7%	\$0	\$67,382
54495	State Prisoner (LB695)	\$650,000	\$388,290	40.3%	\$400,000	\$788,290
55135	Telephone Commissions	\$145,000	\$74,577	48.6%	\$84,000	\$158,577
55150	Vending Commissions	\$35,000	\$17,894	48.9%	\$18,000	\$35,894
55155	Vending-Commissary	\$35,000	\$15,683	55.2%	\$17,000	\$32,683
55510	City Room & Board	\$0	\$0	0.0%	\$0	\$0
55525	Marshal Room/Bd	\$15,000	\$4,547	69.7%	\$5,000	\$9,547
55545	Misc. Others/Room & Bd	\$500	\$114	77.3%	\$0	\$114
55870	Meal Reimbursements	\$85,000	\$39,323	53.7%	\$40,000	\$79,323
55896	Miscellaneous Reimb.	\$9,000	\$8,737	2.9%	\$3,000	\$11,737
		\$1,067,500	\$636,946		\$582,000	\$1,218,946
	TOTALS	\$1,067,500	\$636,946	40.3%	\$582,000	\$1,218,946

971-3

**

PROJECTED YEAR END REVENUE FOR BUDGET YEAR 2010/2011

\$1,218,946

**This amount includes a full payment for the quarter, Oct.-Dec. 2010

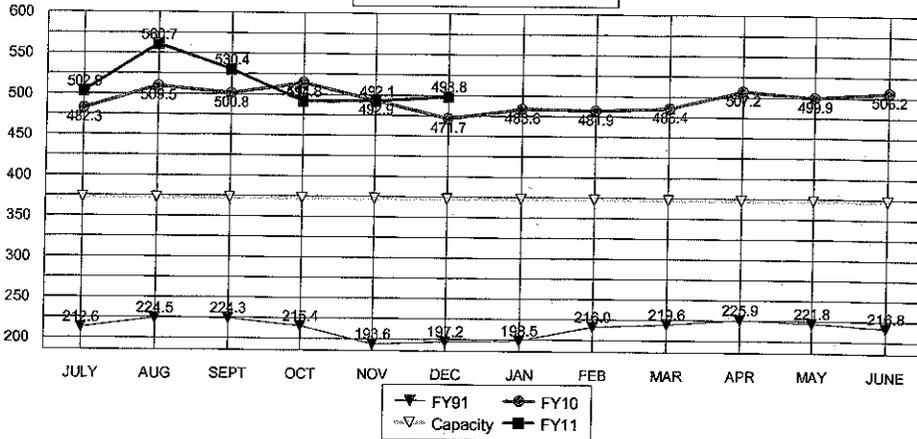
Revenue Budget 2010

\$1,067,500

Estimated Revenue Overage

\$151,446

**TOTAL POPULATIONS
 FY91, FY10, FY11**

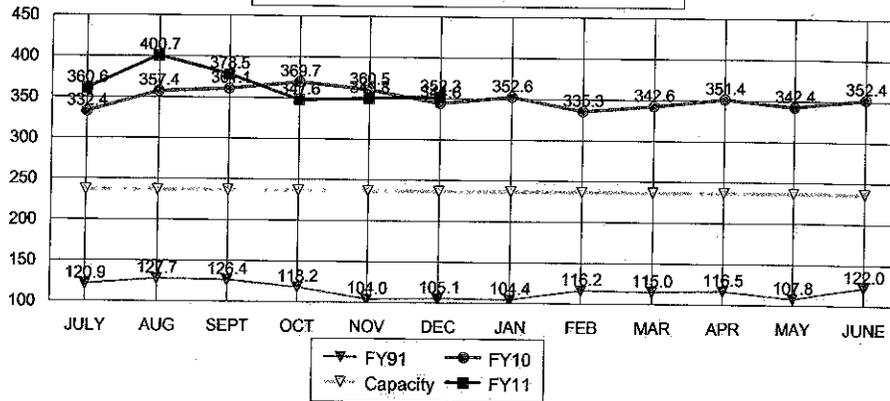


AVERAGES

FY11 TO DATE	512.8
FY10 SAME PERIOD	495.3
FY10 TO YR-END	494.6

3.5%	Change in FY11 to date over same period last year
3.7%	Change in FY11 to date over FY10 average to year-end

**JAIL-OFF SITE CO. POPULATION
 FY91, FY10, FY11**

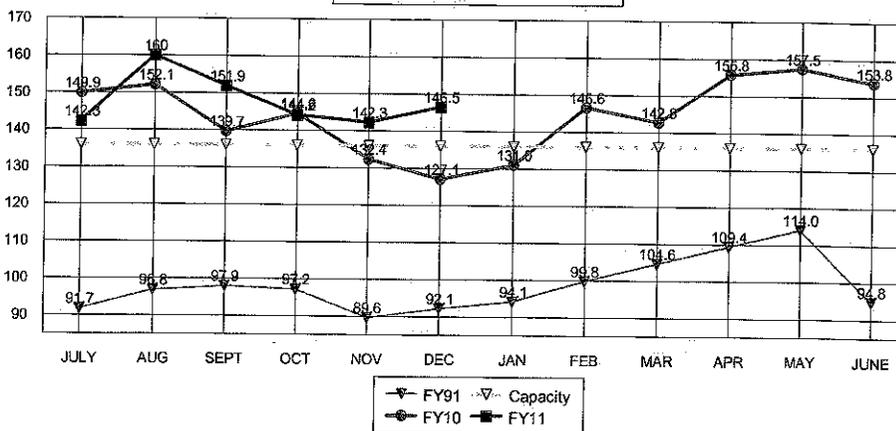


AVERAGES

FY11 TO DATE	364.9
FY10 SAME PERIOD	354.3
FY10 TO YR-END	350.2

3.0%	Change in FY11 to date over same period last year
4.2%	Change in FY11 to date over FY10 average to year-end

**LCF-ONLY POPULATION
 FY91, FY10, FY11**

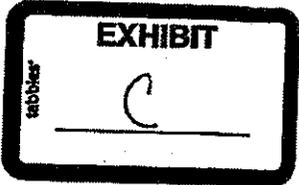


AVERAGES

FY11 TO DATE	147.9
FY10 SAME PERIOD	141.0
FY10 TO YR-END	144.4

4.9%	Change in FY11 to date over same period last year
2.4%	Change in FY11 to date over FY10 average to year-end

671-4



**Fiscal Year 2010-2011
Mid Year Adjustments**

Current Budget	1,473,921		
CSAT Staff	Salary 39,945.00	Mental Health Specialist	Grant reimburses
	FICA 2444		
	Pension 2996		
	Health Ins. 9280		
	Dental 560		
	LTD 20		
	PHEP 200		
	55,445.00		
BJA Staff	Salary 15,676.00	Supervision Officer	Grant reimburses
	FICA 1199		
	Pension 0		
	Health Ins. 3480		
	Dental 210		
	LTD 30		
	PHEP 300		
	20,895.00		
BJA Staff	Salary 5,220.00	Drug Tech	Grant reimburses
	FICA 400		
	Pension 0		
	Health Ins. 0		
	Dental 0		
	LTD 30		
	PHEP 240		
	5,890.00		
Total Staff Costs	82,230.00		
BJA/CSAT	Rent 60,205		BJA/CSAT grants will be covering 34,500
ARRA/JAG Staff	Salary 15,676.00	Case Worker	
	FICA 1199		
	Pension 0		
	Health Ins. 3480		
	Dental 210		
	LTD 30		
	PHEP 300		
	20,895.00		
ARRA/JAG Staff	Salary 10,440.00	Drug Tech /2	Grant reimburses
	FICA 800		
	Pension 0		
	Health Ins. 0		
	Dental 0		
	LTD 60		
	PHEP 480		
	11,780.00		
	1,731,261		

676-1

Dennis M. Meyer

From: Dennis M. Meyer
Sent: Friday, January 21, 2011 10:10 AM
To: Kim G. Etherton
Subject: RE: Mid Year Budget

I will add the \$25,705 as additional appropriations. No need to send anything else. Thanks.

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

From: Kim G. Etherton
Sent: Friday, January 21, 2011 9:59 AM
To: Dennis M. Meyer
Subject: RE: Mid Year Budget

Dennis,
Because I have had two staff add family insurance during open enrollment, I believe I should ask for additional appropriations to cover the additional rent. I am happy to provide a formal request, if that is necessary.
Thanks
Kim

Kim Etherton, M.A., LIMHP, Director
Lancaster County DCC
633 S. 9th Street Suite 101
Lincoln, NE 68508
(402) 441-3600

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

From: Dennis M. Meyer
Sent: Friday, January 21, 2011 8:14 AM
To: Kim G. Etherton
Subject: Mid Year Budget

Kim,

I was looking at your mid year adjustments that you presented to the board in December and wanted to make sure I was looking at it right. It looks like the grant monies will cover most costs. It looks like the only cost the grant will not cover is \$25,705 of the rent. Will your budget be able to cover that amount or will you need additional appropriations?

Dennis Meyer
Lancaster County Budget Director
555 South 10th Street, Suite 110

676-2

Dennis M. Meyer

From: Sheli (Michelle) Schindler
ent: Friday, January 14, 2011 4:20 PM
o: Dennis M. Meyer
Subject: Mid Year Update letter

DATE: January 14, 2011

TO: Lancaster County Board of Commissioners
Dennis Meyer, Budget and Fiscal Director

FROM: Michelle Schindler, Director

SUBJECT: Mid year Budget review

For FY11, our six month expenditures reflect that we are 2.18 % underspent. I expect to end FY11 on target. Due to fluctuations in the population and staff vacancies, we are able to cover the cost of living adjustment which we estimated at \$90,503.70 this fiscal year. Depending on how the numbers flush out, I may request those personnel funds for FY12 at the current rate.

The revenues as of December 31, 2010 reflect that we are 12.92% over collected. I anticipate ending FY10 on target or slightly above target with Revenues. Similar to years past, our housing revenue continues to drive our level of revenue. So far in FY11, our housing numbers have exceeded our projections in four out of the five separate categories. Our population overall has decreased but our contract youth continue to go up. We are optimistic that our revenue level at year end could yield as high as \$300,000 over our adopted budget.

Concerning future year expenditures, I anticipate the following changes/needs of our agency. We will continue to watch both revenue and expenditure levels. In March 2011, if our expenditures continue at the current rate, I may request approval to purchase some of the essential items listed below.

FY11 and FY12 issues

- **Security System Monitors**- Our Control Center security monitors were purchased when we opened the facility in 2002. All have significant burn in and are reaching the point where they need to be replaced. We would like to phase these in over the FY11 and FY12 at a cost estimated around \$7000.
- **Security System DVR** - Currently, we have a VCR that is used to record incidents that occur in some areas of the secure side of the facility. The VCR technology is obsolete. We would like to upgrade this portion of the system for an estimated cost of \$4000.
- **Security System Computer**- Currently, we have no back up to the computer that logs all door movements. In FY10 we purchased an upgraded system and hoped to use the previous one as a backup if needed. The previous one went out during the transition. We are working with the security vendor on estimates for repair. If it is not able to be repaired and replacement would cost around \$5500.
- **Transportation Vehicle** - We have one vehicle that currently beyond feasible repair and two others that have 140,000+ miles on them. The estimate cost to replace one of these is \$25,000.
- **Agency Radios** - The Radio Maintenance Shop has informed us that they are not able to get some parts for one of the types of radios that we use. The estimated cost to replace one radio is \$3,500. Depending on how the shop is able to meet our repair needs, I may need to purchase a few radios.

Michelle Schindler

Director

Lancaster County Youth Services Center

1200 Radcliff Street

Lincoln, Ne 68512

402-441-7093

1/18/11

MID-YEAR BUDGET REVIEW (FY 2011)

GENERAL FUND (7030-011)

Oct. - 21 days
Nov - 22 days
Dec - 23 days
66

Elected Official's Salary (61110)

55,596 est. needed to finish out FY
51,568 left in current budget as of 12/31/10
- 4,028 estimated add'l appro. needed

Deputy's Salary (61150)

43,458 est. needed to finish out FY
40,308 left in current budget as of 12/31/10
- 3,150 estimated add'l appro. needed

Regular Salaries (61210)

Oct \$147,369
Nov \$154,387
Dec \$163,307
\$465,063/66 days = \$7,046 per day x 129 days = \$908,987

907,987 est. needed to finish out FY
931,817 left in current budget as of 12/31/10
+ 22,830 estimated left in budget

FICA (61510)

\$1,008,041 (salaries needed to finish out the year) x .0765 = \$77,115

77,115 est. needed to finish out FY
81,397 left in current budget as of 12/31/10
+ 4,282 estimated left in budget

7030 - 1

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

Pension (61520)

\$1,008,041 x 5.2% = \$52,418 x 1.5 = \$78,627

78,627 est. needed to finish out FY
79,974 left in current budget as of 12/31/10
+ 1,347 estimated left in budget

Health & Life Insurance (61530)

New Insurance cost is \$28,744 per month x 6 months left in FY = \$172,464

172,464 est. needed to finish out FY
161,460 left in current budget as of 12/31/10
- 11,004 estimated add'l appro. needed

Dental Insurance (61540)

New dental insurance cost is \$1,464 per month x 6 months left in FY = \$8,784

8,784 est needed to finish out FY
8,843 left in current budget as of 12/31/10
+ 59 estimated left in budget

Long Term Disability (61540)

\$1,008,041 (salaries needed to finish out the year) x 0.0037 = \$3,730

3,730 est needed to finish out FY
4,121 left in current budget as of 12/31/10
+ 391 estimated left in budget

PEHP (61660)

Cost is \$1,791 per mo. x 6 mos. = \$10,746

10,746 est. needed to finish out FY
10,540 left in current budget as of 12/31/10
- 206 estimated add'l appro. needed

OTHER EMPLOYEE BENEFITS (61695)

Cost is \$30.00 per mo. x 6 mos. = \$180

180 est. needed to finish out FY
135 left in current budget as of 12/31/10
- 45 estimated add'l appro. needed

7030-011 total estimated add'l appro. needed: + \$10,476

Dennis M. Meyer

From: Gary Chalupa
ent: Monday, February 07, 2011 10:09 AM
To: Dennis M. Meyer
Subject: RE: Budget

Dennis:

The CVA Budget (802) is fine. I expect to have about \$4,000 left over at the end of the year.

The Office admin budget (803) is going to fall short. We fired one employee and had one employee who retired unexpectedly so we will have to cover their payouts for accumulated sick leave and vacation plus the increase in insurance rates. Even with the savings we will experience from not paying two employees for a few months, I expect to be short about \$10,000.

The General Assistance budget (802) is going to kill us this year. I project we are going to fall short of our revenue projection by about \$200,000. This is due in large part to the reorganization of HHS and a slowdown in their processing of Medicaid applications. Our expenditures should be almost right on track and if we are to need any additional funding, I would project it to be under \$100,000.

I know I have some explaining to do so what time do you want me to be at the budget meeting on the 17th?

Gary Chalupa
VA/GA

Human Services

Regular Salaries -

(0%) Director	13 pay periods @ 2,991.03	38,883.39
JJ Coord	13 pay periods @ 3,939.36	<u>51,211.68</u>
& Typist		90,095.07
FICA	90,095.07 * 7.65%	6,892.27
Retirement	90,095.07 * 7.8% (5.2%*1.5)	7,027.42
Total Increases due to Salary Adjustments		104,014.76
Health Insurance	2,173.68 * 6 months	13,042.08
Total Increases		117,056.84
Total Spent @ 12-31-10		
Salaries		91,090.98
FICA		6,553.65
Retirement		7,105.10
Health Insurance		<u>12,629.98</u>
		117,379.71
Total estimated amount		234,436.55
Amount Budgeted -		
Salaries		178,116.00
FICA		13,625.00
Retirement		13,893.00
Health Insurance		<u>25,054.00</u>
		230,688.00
Increase of Salaries over Remainder of budget		<u>3,748.55</u>

837 - 1

LANCASTER
COUNTY
ENGINEERING

Don R. Thomas
County Engineer

Kenneth D. Schroeder - Deputy
County Surveyor

DEPARTMENT

January 18, 2011

TO: Deb Schorr, Chairperson
Lancaster County Board of Commissioners

FROM: Don Thomas Don Thomas

SUBJECT: Mid-Year Budget Review

We have reviewed our personal services portion of the Bridge, General and G.I.S. budgets (see attached). At this time it looks like we will be needing to request additional appropriations as follows: **-\$19,877** for the bridge fund, this amount does not reflect the overtime that has been spent since 12/31/10; no additional appropriations for the general fund is seen at this time; and, the GIS fund will not be needing additional appropriations.

The weather over the next several months, will determine how much in additional appropriations will be needed in the overtime, FICA and pension line items in the bridge fund at the end of the FY.

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

Budget 2011-Mid-year review memo

1/18/11

MID-YEAR BUDGET REVIEW

BRIDGE FUND (7031-021)

Oct. - 21 days
Nov. - 22 days
Dec. - 23 days
66

Regular Salaries (61210)

Oct \$124,151
Nov \$130,039
Dec \$133,380
\$387,570/66 days = \$5,872 per day x 129 days = \$757,523

757,523 est. needed to finish out FY
755,719 left in current budget as of 12/31/10
- 1,804 estimated add'l approp. needed

Temporary Salaries (61250)

Budgeted \$24,225 - \$26,920 = - \$ 2,695

3 employees = \$358 per day x 34 days = \$12,172

14,867 est. needed to finish out FY
2,695 left in current budget as of 12/31/10
- 12,172 estimated add'l approp. needed

Overtime Salaries (61310)

\$15,943 left as of 12/31/10 - additional appropriations dependent upon the weather in the next several months.

***OT balance not figured into the total est. for mid-year review for personal services balance at this time, it will be figured into the total add'l approp. in May. (NOTE: This balance was spent down considerably with the storm of the weekend of 1/8/11 and we have at least 6 to 8 weeks of winter weather left.)**

FICA (61510)

\$785,638 (Regular + OT + Temp salaries) x .0765 = \$60,101

60,101 est. needed to finish out FY
61,960 left in current budget as of 12/31/10
+ 1,859 estimated left in budget

*** This figure will go up also as the overtime increases and a final figure will be figured into add'l approp. in May.**

Pension (61520)

\$773,466 (Regular + OT salaries) x 5.2% = 40,220 x 1.5 = 60,330

60,330 est. needed to finish out FY
61,960 left in current budget as of 12/31/10
+ 1,630 estimated left in budget

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

Health & Life Insurance (61530)

New insurance cost is \$28,855 per month x 6 months left in FY = \$173,130

173,130 est. needed to finish out FY
163,998 left in current budget as of 12/31/10
- 9,132 estimated add'l appro. needed

Dental Insurance (61540)

New insurance cost is \$1,654 per month x 6 months left in FY = \$9,924

9,924 est. needed to finish out FY
9,143 left in current budget as of 12/31/10
- 781 estimated add'l appro. needed

L.T. Disability (61650)

\$773,466 (Regular & OT salaries) x .0037 = 2,862

2,862 est. needed to finish out FY
3,314 left in current budget as of 12/31/10
+ 452 estimated left in budget

PEHP (61660)

Cost is \$1,379 per mo. x 6 mos. left in FY = \$8,274

8,274 est. needed to finish out FY
8,345 left in current budget as of 12/31/10
+ 71 estimated left in budget

7031-021 total estimate left in budget for personal services: **-\$19,877**

*1/18/11 - The above figure does not include overtime (or the FICA and pension to be calculated along with the overtime figures) - however, we do have 6 to 8 weeks of winter to go. I will be requesting add'l appropriations for these line items in May.

CB/KPE/GT/DM

RECEIVED

JAN 19 2011



Dean B. Settle, M.A.
Executive Director

LANCASTER COUNTY
BOARD
Sanat Roy, M.D., D.F.A.P.A.
Medical Director

2201 South 17th St ~ Lincoln, Nebraska 68502 ~ Phone: 402/441-7940 ~ Fax: 402/441-8625

TO: Deb Schorr, Chair, Lancaster County Board of Commissioners
FROM: Dean Settle, Executive Director and Travis Parker, Deputy Director
Community Mental Health Center of Lancaster County (CMHCLC)
DATE: January 18, 2011
RE: Mid-Year Budget Review

D. Settle

[Signature]

The Management Team of the CMHCLC conducted a mid-year budget review meeting on Friday, January 14, 2011. The purpose of this letter is to report the findings from that meeting, as well as to request any financial assistance possible from the Lancaster County Board of Commissioners.

From a revenue standpoint, we are experiencing shortfalls in the following areas: 1) \$47,000 in property tax dollars; 2) \$42,000 in unrealized Medicaid/Medicare/Medicaid Rehab Option Reimbursements; and 3) \$55,000 in client sliding fee co-payments at the time of service delivery. The total amount of these revenue shortfalls is approximately \$144,000 at the mid-year benchmark.

From an expenditure standpoint, we have encountered extraordinary expenses in the following areas through the mid-point of this fiscal year: 1) \$72,000 in Cost of Living Adjustments (the total will be \$120,000 for the entire fiscal year); 2) \$73,000 we paid to eBHIN (electronic Behavioral Health Information Network) for the work station licensure expenses of our new electronic system; 3) \$32,000 that was not estimated at the beginning of the fiscal year by the Risk Management Department for insurance and liability coverage; and 4) \$20,000 more than was expected for the cost of sending persons who are on Emergency Protective Custody status from the Lancaster County Crisis Center to BryanLGH West Medical Center. The total of these expenditures will be approximately \$245,000. If possible, we would request assistance in the amount of \$225,000 from the County Board to cover the expenses of the Cost of Living Adjustments, licensure fees to eBHIN, as well as the \$32,000 that was not estimated by the Risk Management Department for insurance and liability coverage. We are seeking assistance from Region V Systems for the additional costs of sending persons on Emergency Protective Custody status to BryanLGH West Medical Center.

One unfortunate consequence of what has been outlined above is that the CMHCLC's fund balance as of December 31, 2010 is only \$7,839.00. This is compared to a fund balance of \$312,558.00 on July 1, 2010. We would ask to work with the County Board to establish a plan to replenish the fund balance by the end of this current fiscal year.

Our mission is to provide quality mental health care and recovery for adults in Lancaster County

There are several adjustments we are in the process of making at the CMHCLC, particularly from a revenue standpoint, to begin dealing with some of the shortfalls we are experiencing. First, we are asking every staff member at the CMHCLC who provides direct, billable services to the residents of Lancaster County to more directly request that each service recipient pays their sliding fee co-payment in full at the time of service delivery. Many of the persons we serve do not have the financial means to make their sliding fee co-payment in full, but we are requesting them to pay what they can at the time of service. Second, Dean Settle and Travis Parker have met with Region V Administrator, C.J. Johnson to request any additional funding available to assist with our revenue shortfalls. Third, we have begun the process of having all clinical providers at the CMHCLC to become approved and billable providers for Coventry and MH Net as we are seeing more and more consumers come to the CMHCLC for mental health services who are covered under the umbrellas of these two companies. Fourth, we have approached the Mental Health Foundation for financial assistance with the purchasing of a van to transport consumers of the Midtown Center and the CMHCLC who need assistance making it to their medical appointments. Finally, we need to speak with and seek approval of the County Board to have Judith Tannahill become an approved "negotiator" with several insurance companies who want to "settle" the bill for consumers under their coverage who come to the Lancaster County Crisis Center under an Emergency Protective Custody placement. We are currently losing revenue in this area because once an insurance provider understands that Ms. Tannahill is not an approved "negotiator" of these fees, we often do not hear back from them regarding the settlement of these expenses.

This letter exerts our belief that it is going to be very difficult for us to finish out the 2010-2011 fiscal year as was originally outlined and expected. Without any assistance from the Lancaster County Board, there are a number of staff and programmatic cuts which will need to occur as quickly as possible. This reduction in force was discussed at length during our Management Team meeting on January 14, 2011. While consensus was not reached in all areas, it was agreed that Dean Settle and Travis Parker would be left to make final decisions, in consultation with the County Personnel Department, on these cuts or reductions in both personnel and services.

Finally, when attempting to project a snapshot of the next two fiscal years, several impending expenditures and events indicate that our overall budget will continue to be stretched greatly once again. First, we will need to make further payments to eBHIN totaling \$80,000 to \$100,000 to become fully implemented on our new electronic behavioral health management system. Second, we will continue to have van and other vehicle needs surface given the ever-increasing number of Lancaster County residents we provide case management, day rehabilitation, day treatment and medical management services to on a daily basis. Third, we are expecting to see significant cuts in two of our largest areas of revenue—dollars that pass from the State of Nebraska/Division of Behavioral Health through Region V Systems and then onto providers such as the CMHCLC; as well as provider rate cuts passed along from Medicaid directly to providers such as the CMHCLC. Governor Dave Heineman, Director Scot Adams and Director

Vivianne Chaumont have all respectively outlined their plans for significant cuts to occur in these major areas of funding for the CMHCLC.

Finally, as we look at these impending cuts at the state level over the next two fiscal years, we ask the County Board to consider offering assistance to the CMHCLC if there is continued approval of cost of living adjustments for county employees. For the last several fiscal years, many county agencies have been asked to come in with flat or reduced budgets from one fiscal year to the next, while at the same time being asked to continue to finance these cost of living pay increases for our employees. It goes without saying that the larger county agencies, such as the CMHCLC, experience the greatest negative financial impact when these cost of living adjustments are approved due the larger number of personnel we employ. These cost of living adjustments are now forcing us to make cuts to major services at the CMHCLC because we now have to reduce our workforce just to finance annual pay raises.

In conclusion, we do want to thank you for your ongoing support of the CMHCLC and the Lancaster County residents whose mental health needs we serve to ensure the public safety and quality of life we have come to know in our community. We greatly appreciate any further assistance and support you can provide.

cc: Dennis Meyer
CMHCLC Management Team

Dennis M. Meyer

From: Brent D. Meyer
Sent: Monday, December 27, 2010 2:36 PM
To: Dennis M. Meyer
Subject: Weed Control

Dennis,

Russ and I have reviewed the weed control expenses and revenue for the remainder of the budget year and it looks like we should be good.

As long as revenue is consistent with previous years, plus we don't have any big unforeseen expenses.

Let me know if there is any other information you need.

Sincerely,

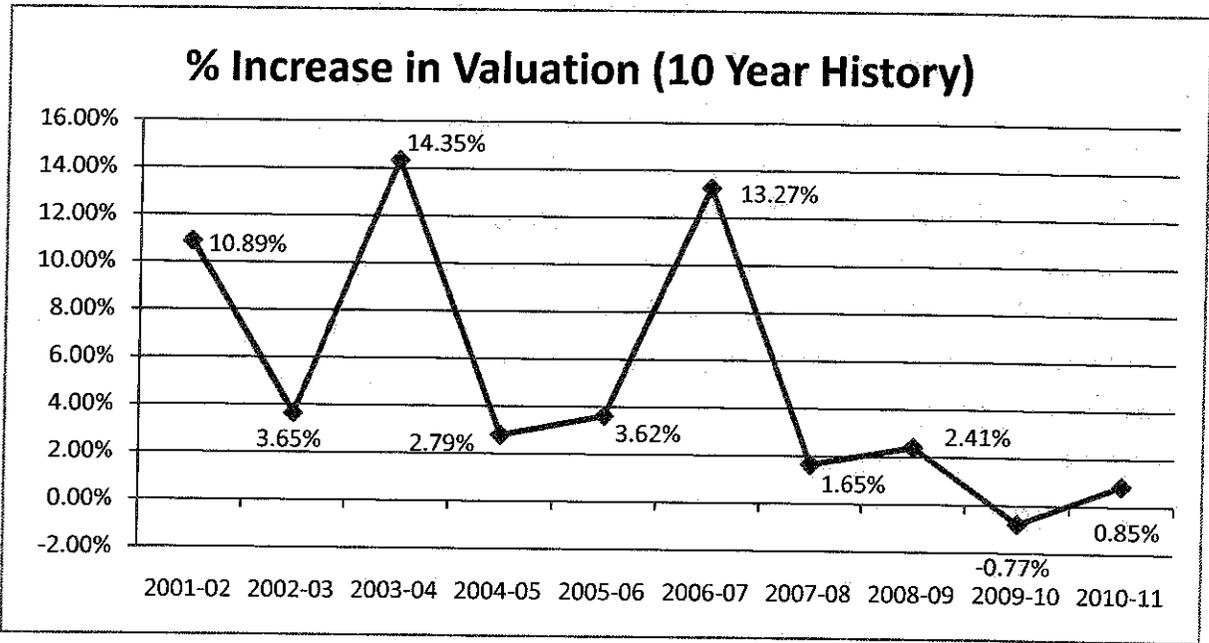
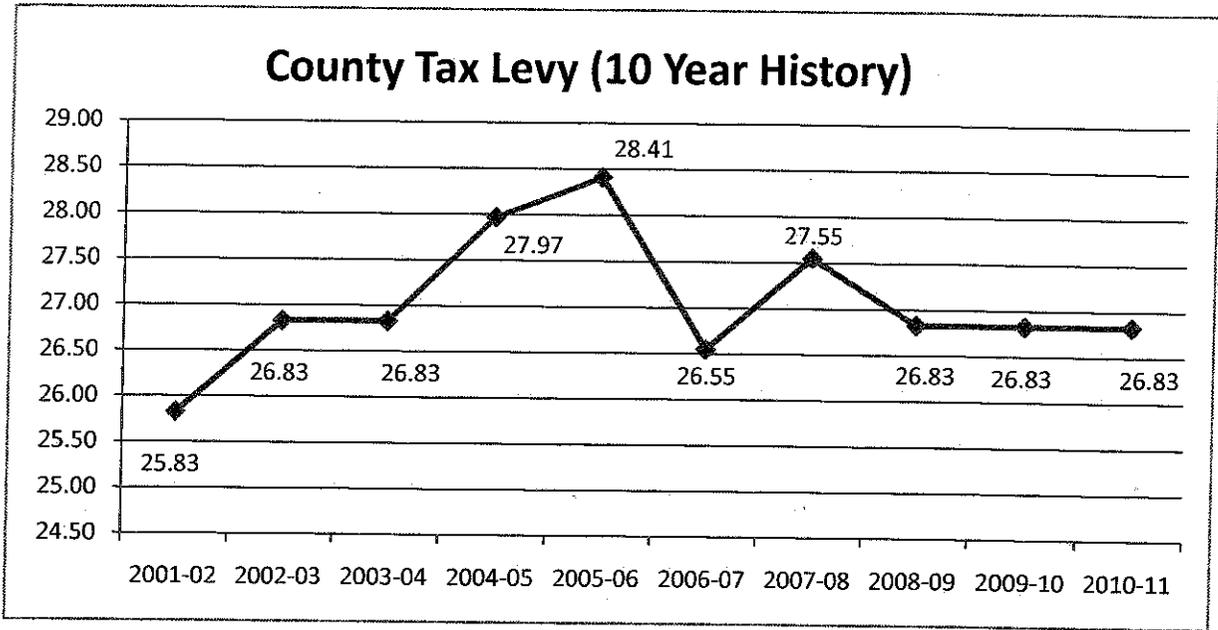
Brent

Brent Meyer
Deputy Weed Control Superintendent
Lancaster County Weed Control
444 Cherry Creek Rd., Bldg. B
Lincoln, NE. 68528
Office: 402-441-7817
Cell: 402-525-1050
mail: bmeyer@lancaster.ne.gov
website: <http://lancaster.ne.gov/weeds/index.htm>

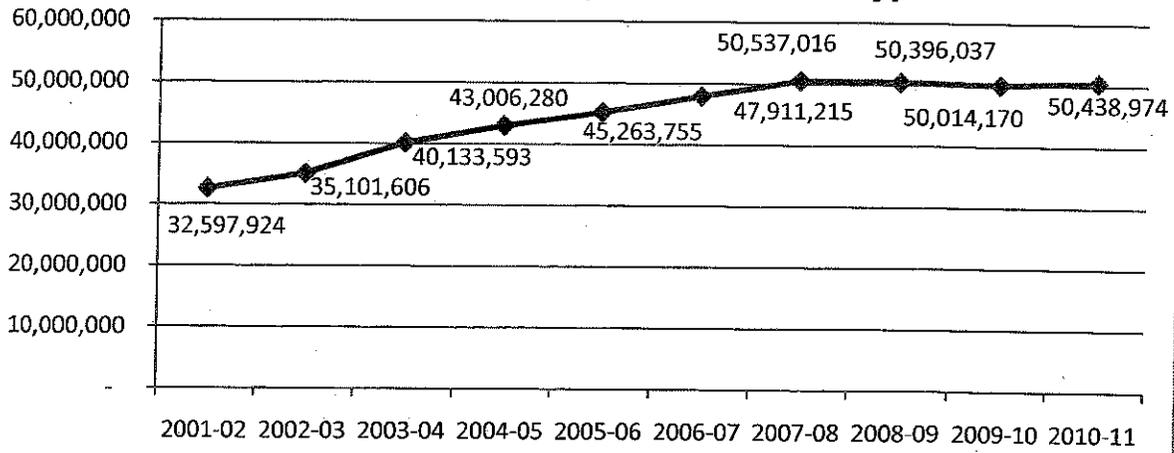
64 - 1

LANCASTER COUNTY
FY11 MID-YEAR BUDGET REVIEW

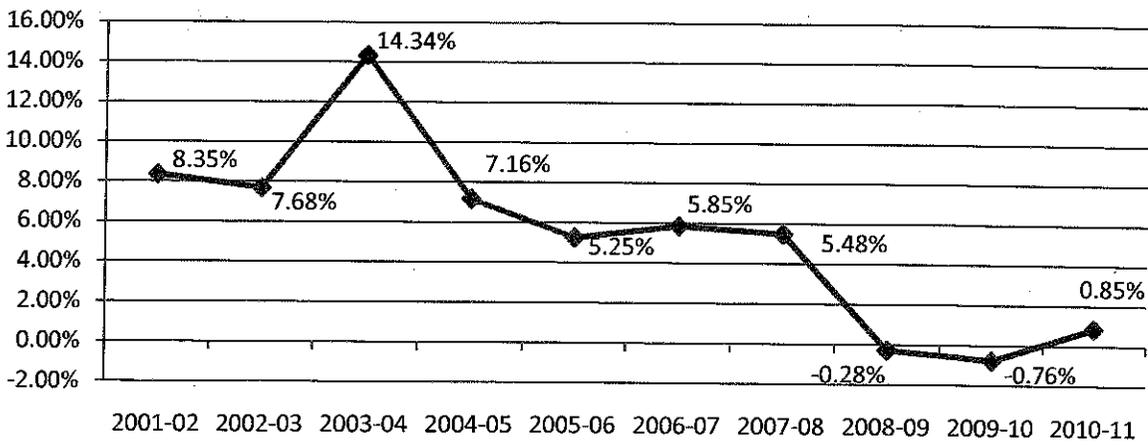
- 2-1 TAX & VALUATION HISTORY
- 2-4 PROJECTED REVENUES FOR PROPERTY TAX FUNDS
- 2-5 EXPENDITURE HISTORY
- 2-6 BUDGETED DISBURSEMENTS BY FUNCTION
- 2-7 REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2010
- 2-9 COMPARISON OF OBLIGATIONS THROUGH DECEMBER
- 2-10 PUBLIC SAFETY AND THE JUSTICE SYSTEM
- 2-11 PUBLIC WORKS
- 2-12 HUMAN SERVICES
- 2-13 PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2010
- 2-14 COMPARISON OF PAYROLL OBLIGATIONS THROUGH DECEMBER
- 2-15 COMPARISON OF PAYROLL COSTS
- 2-17 COMPARISON OF PAYROLL COSTS - FY10 COMPARED TO FY09
- 2-19 GENERAL FUND BUDGETED PAYROLL COSTS
- 2-20 OVERTIME BY AGENCY COMPARED TO BUDGET
- 2-21 REVENUES VERSUS BUDGETED - DECEMBER 31, 2010
- 2-22 COMPARISON OF ACTUAL REVENUES - FY11 COMPARED TO FY10
- 2-23 ALLOCATION OF PROPERTY TAX, MOTOR VEHICLE TAX AND
INHERITANCE TAX
- 2-24 CHANGE IN VALUATION
- 2-25 CHANGE IN CONSUMER PRICE INDEX
- 2-26 CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY
- 2-27 YEAR END FUND BALANCES
- 2-29 NON-MANDATED COUNTY SERVICES



County Property Tax (10 Year History)



% Increase in Property Tax

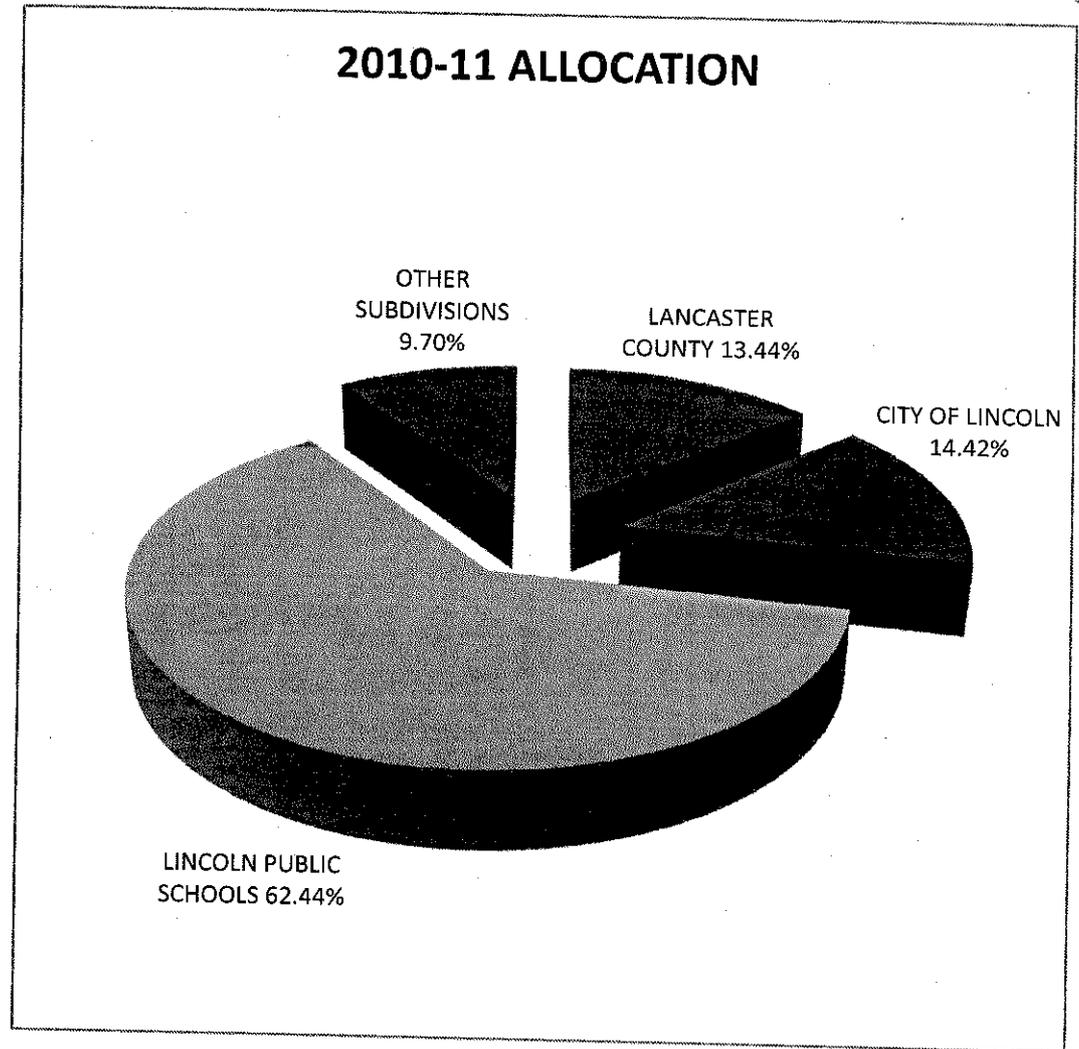


LANCASTER COUNTY
2010-2011 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$1.995950 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

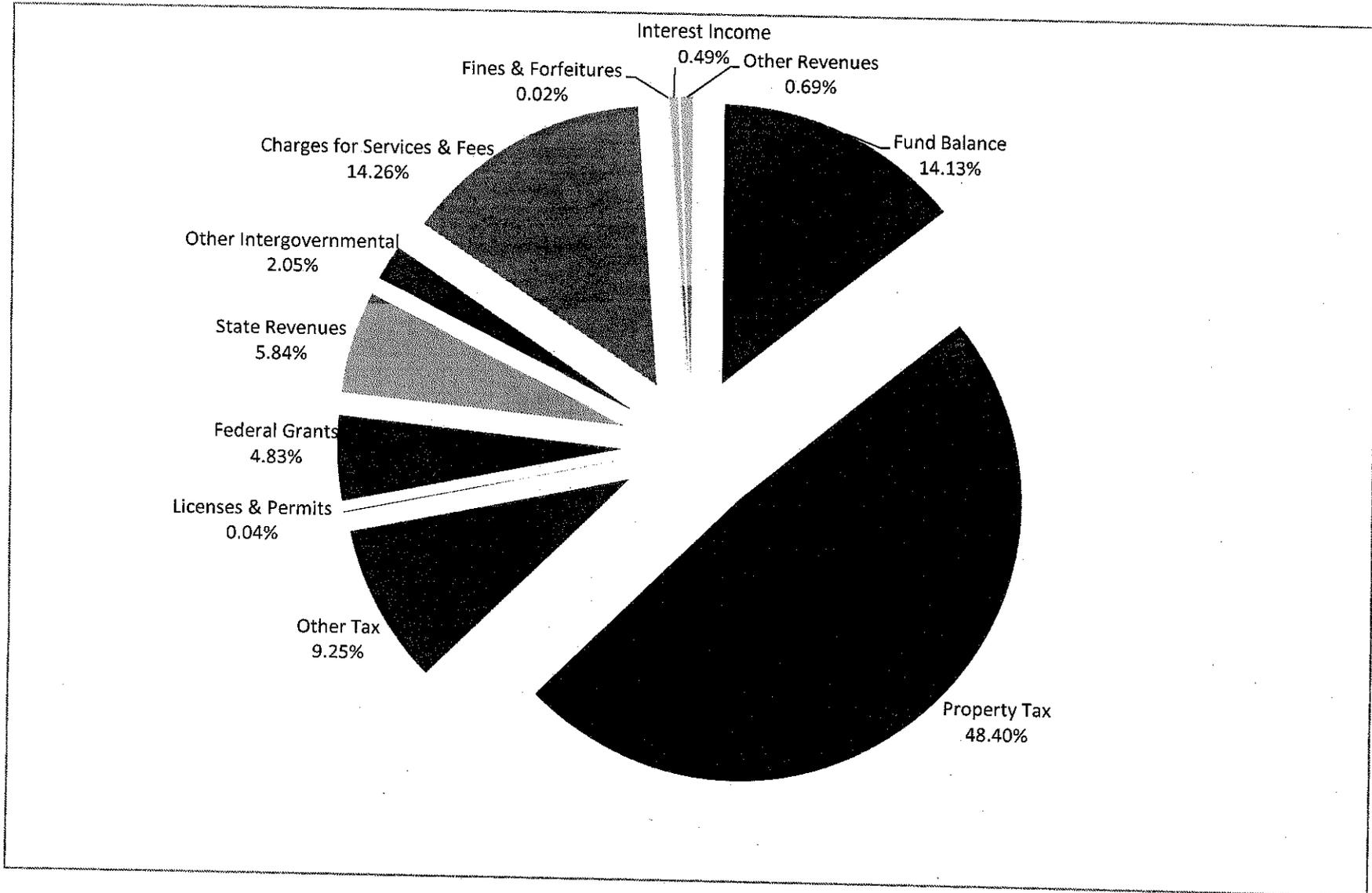
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.268300	LANCASTER COUNTY	13.44%
0.287880	CITY OF LINCOLN	14.42%
1.246207	LINCOLN PUBLIC SCHOOLS	62.44%
0.193563	OTHER SUBDIVISIONS	9.70%

OTHER SUBDIVISIONS

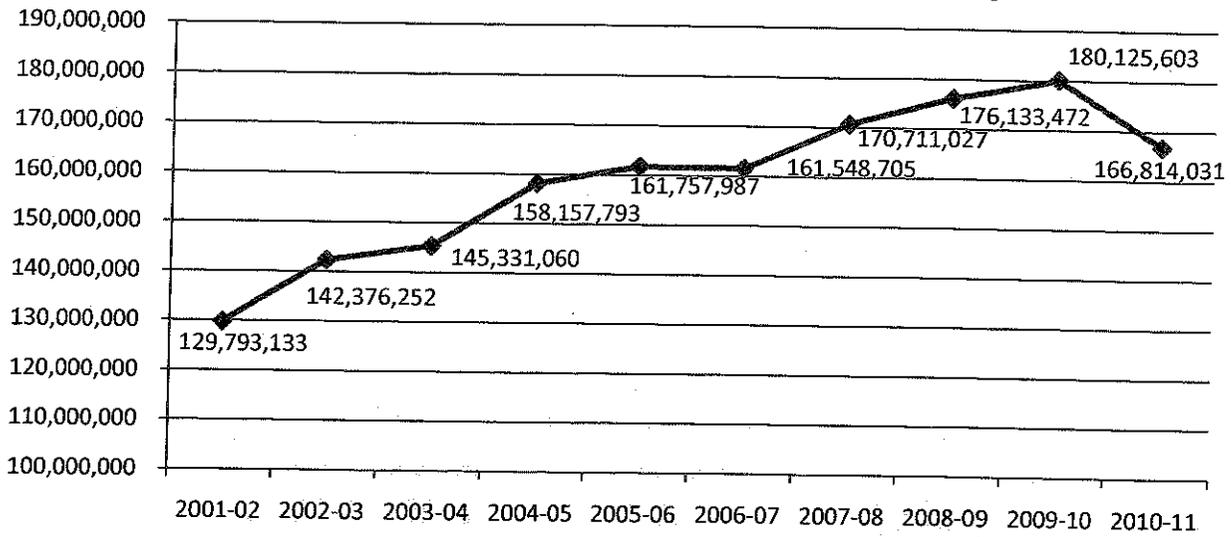
0.001655	Agricultural Society
0.003814	Lancaster Fairgrounds JPA
0.014991	E.S.U. #18
0.040586	Lower Platte South NRD
0.017000	Public Building Commission
0.026000	Railroad Transportation Safety District
0.060000	Southeast Community College
0.029517	Lancaster County Correctional Facility JPA



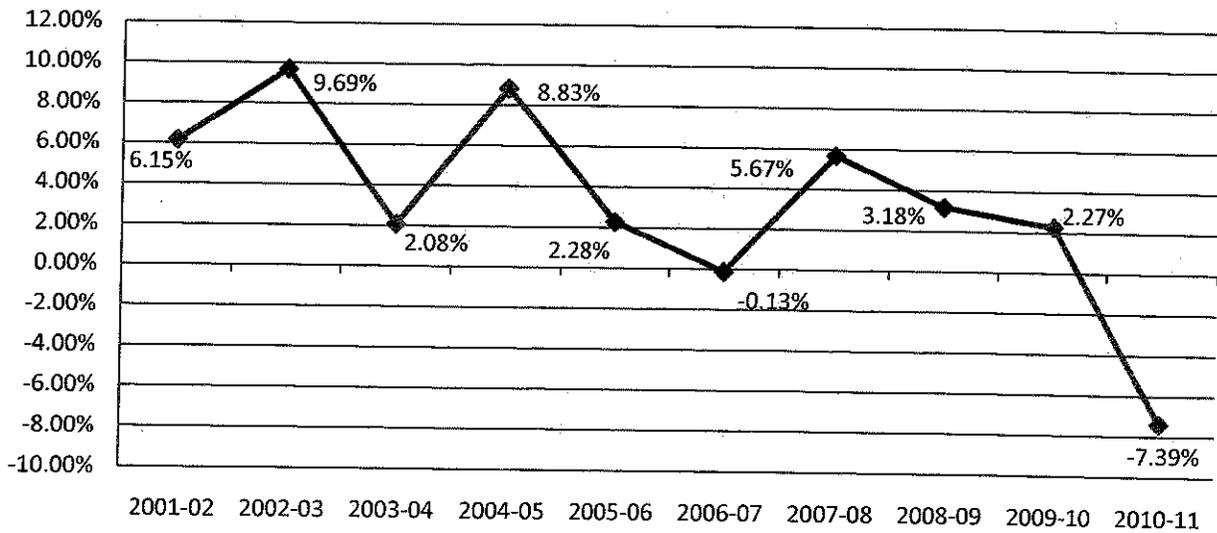
**2010-11 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



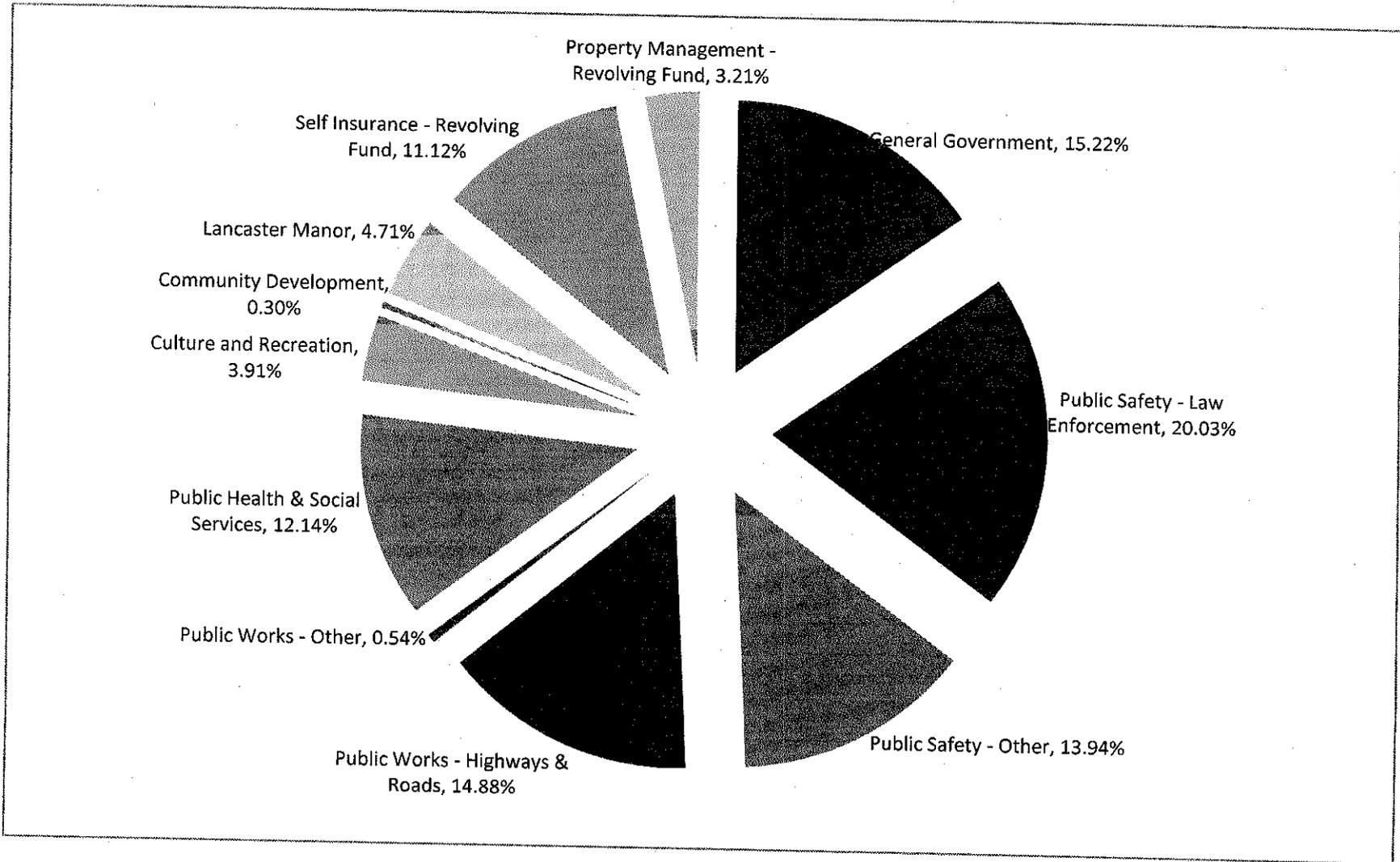
Total Budget of Expenditures-10 Year History



% Increase in Total Budget



LANCASTER COUNTY BUDGETED DISBURSEMENTS BY FUNCTION



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2010
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
GENERAL FUND OPERATING:						
COUNTY BOARD	267,480	131,164	136,316	50.96%	133,740	2,576
COUNTY CLERK	896,259	435,370	460,889	51.42%	448,130	12,760
COUNTY TREASURER	3,329,651	1,577,257	1,752,394	52.63%	1,664,826	87,568
ASSESSOR	3,859,987	1,893,408	1,966,579	50.95%	1,929,994	36,586
ELECTION COMMISSIONER	1,245,659	622,434	623,225	50.03%	622,830	395
DATA PROCESSING	732,913	238,878	494,035	67.41%	366,457	127,579
BUDGET & FISCAL	197,381	98,837	98,544	49.93%	98,691	(147)
ADMINISTRATIVE SERVICES	376,994	193,149	183,845	48.77%	188,497	(4,652)
G.I.S.	534,279	247,203	287,076	53.73%	267,140	19,937
BOARD OF EQUALIZATION	300,000	97,762	202,238	67.41%	150,000	52,238
CLERK OF DIST COURT	1,689,032	831,355	857,677	50.78%	844,516	13,161
COUNTY COURT	859,130	384,039	475,091	55.30%	429,565	45,526
JUVENILE COURT	1,862,164	1,116,488	745,676	40.04%	931,082	(185,406)
DISTRICT COURT	2,264,119	1,195,556	1,068,563	47.20%	1,132,060	(63,496)
PUBLIC DEFENDER	3,297,679	1,670,149	1,627,530	49.35%	1,648,840	(21,310)
JURY COMMISSIONER	132,677	66,638	66,039	49.77%	66,339	(299)
COOPERATIVE EXTENSION	1,073,132	453,757	619,375	57.72%	536,566	82,809
RECORDS INFO & MGMT	525,981	271,755	254,226	48.33%	262,991	(8,765)
SHERIFF	9,463,653	4,651,021	4,812,632	50.85%	4,731,827	80,805
COUNTY ATTORNEY	6,634,552	3,329,223	3,305,329	49.82%	3,317,276	(11,947)
CORRECTIONS	14,517,465	7,168,270	7,349,195	50.62%	7,258,733	90,463
JUVENILE PROBATION	340,789	148,163	192,626	56.52%	170,395	22,231
ADULT PROBATION	423,403	171,954	251,449	59.39%	211,702	39,747
COMMUNITY CORRECTIONS	1,473,921	697,054	776,867	52.71%	736,961	39,907
JUVENILE DETENTION	5,862,849	2,804,265	3,058,584	52.17%	2,931,425	127,159
EMERGENCY SERVICES	395,427	208,128	187,299	47.37%	197,714	(10,415)
COUNTY ENGINEER	3,222,967	1,769,813	1,453,154	45.09%	1,611,484	(158,330)
MENTAL HEALTH BD	158,792	60,920	97,872	61.64%	79,396	18,476
GENERAL ASSISTANCE	2,400,000	1,089,075	1,310,925	54.62%	1,200,000	110,925
VETERANS SERVICE	747,272	378,963	368,309	49.29%	373,636	(5,327)
HUMAN SERVICES	272,380	134,907	137,473	50.47%	136,190	1,283
TOTAL G.F. OPERATING	69,357,987	34,136,957	35,221,030	50.78%	34,678,994	542,037

LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2010
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
OTHER FUNDS OPERATING:						
BRIDGE & SPECIAL RD	13,823,930	7,567,729	6,256,201	45.26%	6,911,965	(655,764)
HIGHWAY FUND	5,993,620	2,935,309	3,058,311	51.03%	2,996,810	61,501
LANCASTER MANOR	7,860,000	2,074,150	5,785,850	73.61%	3,930,000	1,855,850
MENTAL HEALTH	10,127,055	5,276,853	4,850,202	47.89%	5,063,528	(213,325)
NOXIOUS WEED	360,470	175,755	184,715	51.24%	180,235	4,480
CO/CITY PROPERTY MGMT	3,259,075	1,561,226	1,697,849	52.10%	1,629,538	68,311
COUNTY PROPERTY MGMT	1,418,307	659,124	759,183	53.53%	709,154	50,029
TOTAL OTHER FUNDS OPERATING	42,842,457	20,250,146	22,592,311	52.73%	21,421,229	1,171,083
NON-OPERATING BUDGETS:						
G.F. GENERAL GOVERNMENT	9,530,568	3,587,657	5,942,911	62.36%	4,765,284	1,177,627
G.F. JUSTICE SYSTEM	1,946,108	746,116	1,199,992	61.66%	973,054	226,938
G.F. HHS	4,351,130	1,508,420	2,842,710	65.33%	2,175,565	667,145
WORKERS COMPENSATION	1,853,848	284,735	1,569,113	84.64%	926,924	642,189
OTHER SELF INSURANCE	336,645	240,929	95,716	28.43%	168,323	(72,607)
EMPLOYEES' INSURANCE	16,354,832	5,403,111	10,951,721	66.96%	8,177,416	2,774,305
VISITORS IMPROVEMENT	3,490,265	324,352	3,165,913	90.71%	1,745,133	1,420,780
VISITORS PROMOTION	1,471,040	504,009	967,031	65.74%	735,520	231,511
RURAL LIBRARY	624,091	-	624,091	100.00%	312,046	312,046
VETERANS AID	17,064	4,309	12,755	74.75%	8,532	4,223
GRANTS FUND	5,138,862	1,235,439	3,903,423	75.96%	2,569,431	1,333,992
KENO FUND	2,707,229	911,818	1,795,411	66.32%	1,353,615	441,797
ECONOMIC DEVELOPMENT	507,588	28,571	479,017	94.37%	253,794	225,223
DEBT SERVICE	3,188,100	756,224	2,431,876	76.28%	1,594,050	837,826
BUILDING FUND	413,816	62,793	351,023	84.83%	206,908	144,115
JAIL SAVINGS FUND	2,007,832	-	2,007,832	100.00%	1,003,916	1,003,916
CITY BUILDING MAINTENANCE	674,569	151,818	522,751	77.49%	337,285	185,466
TOTAL NON-OPERATING	54,613,587	15,750,302	38,863,285	71.16%	27,306,794	11,556,491
GRAND TOTAL	166,814,031	70,137,405	96,676,626	57.95%	83,407,016	13,269,610

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 11 COMPARED TO FY 10

	YTD	YTD	DIFFERENCE	
	12/31/2010	12/31/2009	Amount	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	131,164	131,396	(232)	-0.18%
COUNTY CLERK	435,370	476,659	(41,289)	-8.66%
COUNTY TREASURER	1,577,257	1,591,095	(13,838)	-0.87%
ASSESSOR	1,893,408	1,879,968	13,440	0.71%
ELECTION COMMISSIONER	622,434	294,213	328,222	111.56%
DATA PROCESSING	238,878	268,020	(29,142)	-10.87%
BUDGET & FISCAL	98,837	94,992	3,845	4.05%
ADMINISTRATIVE SERVICES	193,149	148,597	44,553	29.98%
G.I.S.	247,203	220,777	26,426	11.97%
BOARD OF EQUALIZATION	97,762	-	97,762	
CLERK OF DIST COURT	831,355	793,337	38,018	4.79%
COUNTY COURT	384,039	466,036	(81,997)	-17.59%
JUVENILE COURT	1,116,488	834,785	281,703	33.75%
DISTRICT COURT	1,195,556	1,088,461	107,095	9.84%
PUBLIC DEFENDER	1,670,149	1,640,246	29,904	1.82%
JURY COMMISSIONER	66,638	57,647	8,990	15.60%
COOPERATIVE EXTENSION	453,757	464,610	(10,853)	-2.34%
RECORDS INFO & MGMT	271,755	265,437	6,318	2.38%
SHERIFF	4,651,021	4,539,467	111,555	2.46%
COUNTY ATTORNEY	3,329,223	3,254,391	74,832	2.30%
CORRECTIONS	7,168,270	6,878,204	290,066	4.22%
JUVENILE PROBATION	148,163	64,390	83,773	130.10%
ADULT PROBATION	171,954	190,847	(18,893)	-9.90%
COMMUNITY CORRECTIONS	697,054	700,191	(3,138)	-0.45%
JUVENILE DETENTION	2,804,265	2,871,783	(67,518)	-2.35%
EMERGENCY SERVICES	208,128	206,060	2,068	1.00%
COUNTY ENGINEER	1,769,813	1,666,128	103,685	6.22%
MENTAL HEALTH BD	60,920	79,315	(18,395)	-23.19%
GENERAL ASSISTANCE	1,089,075	1,231,088	(142,012)	-11.54%
VETERANS SERVICE	378,963	371,415	7,547	2.03%
HUMAN SERVICES	134,907	126,762	8,146	6.43%
REFUND	-	291	(291)	-100.00%
TOTAL G.F. OPERATING	34,136,957	32,896,316	1,240,641	3.77%
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	7,567,729	2,292,821	5,274,908	230.06%
HIGHWAY FUND	2,935,309	2,909,584	25,726	1.06%
LANCASTER MANOR	2,074,150	9,413,320	(7,339,171)	-75.54%
MENTAL HEALTH	5,276,853	5,145,055	131,797	2.61%
NOXIOUS WEED	175,755	181,930	(6,175)	-3.91%
CO/CITY PROPERTY MGMT	1,561,226	1,445,534	115,692	8.15%
COUNTY PROPERTY MGMT	659,124	679,641	(20,517)	-2.95%
TOTAL OTHER FUNDS OPERATING	20,250,146	22,067,885	(1,817,739)	-7.82%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	3,587,657	3,800,576	(212,919)	-5.60%
G.F. JUSTICE SYSTEM	746,116	1,184,059	(437,944)	-36.99%
G.F. HHS	1,508,420	1,318,307	190,112	14.42%
WORKERS COMPENSATION	284,735	434,200	(149,465)	-34.42%
OTHER SELF INSURANCE	240,929	271,205	(30,276)	-11.16%
EMPLOYEES' INSURANCE	5,403,111	6,404,033	(1,000,922)	-15.63%
VISITORS IMPROVEMENT	324,352	266,544	57,808	21.69%
VISITORS PROMOTION	504,009	484,625	19,385	4.00%
RURAL LIBRARY	-	178	(178)	-100.00%
VETERANS AID	4,309	1,689	2,621	155.20%
GRANTS FUND	1,235,439	881,164	354,275	40.21%
KENO FUND	911,818	553,066	358,752	64.87%
ECONOMIC DEVELOPMENT	28,571	3,571	25,000	700.00%
DEBT SERVICE	756,224	1,040,874	(284,649)	-27.35%
BUILDING FUND	62,793	115,594	(52,801)	-45.68%
CITY BUILDING MAINTENANCE	151,818	155,257	(3,439)	-2.21%
TOTAL NON-OPERATING	15,750,302	16,914,943	(1,164,640)	-5.43%
GRAND TOTAL	70,137,405	71,879,144	(1,741,739)	-2.42%

LANCASTER COUNTY
FUNDING FOR PUBLIC SAFETY AND THE JUSTICE SYSTEM
COMPARISON OF FY11 EXPENDITURES WITH FY10 AND FY09 EXPENDITURES

	Total Budget	FY11 Other Revenues	Tax Funded	FY10 Tax Funded	FY09 Tax Funded
Information Services - CJS	16,600	-	16,600	11,520	22,400
Clerk of the District Court	1,689,032	390,000	1,299,032	1,166,691	1,071,049
County Court	859,130	60,100	799,030	800,174	708,096
Juvenile Court	1,862,164	2,000	1,860,164	1,859,817	1,504,357
District Court	2,264,119	193,500	2,070,619	1,990,613	1,927,047
Public Defender	3,297,679	196,627	3,101,052	3,089,932	2,970,635
Jury Commissioner	132,677	-	132,677	135,144	122,181
County Sheriff	9,463,653	1,502,065	7,961,588	7,673,407	7,528,407
County Attorney	6,634,552	1,365,512	5,269,040	5,361,201	5,276,550
Corrections	14,517,465	1,067,500	13,449,965	12,980,632	12,134,945
Juvenile Probation	340,789	-	340,789	303,662	294,092
Adult Probation	423,403	-	423,403	423,344	450,939
Community Corrections	1,473,921	473,839	1,000,082	1,143,871	1,150,402
Youth Services Center	5,862,849	3,088,079	2,774,770	2,812,044	3,292,191
Emergency Management	395,427	197,713	197,714	227,807	211,531
Mental Health Board	158,792	-	158,792	133,548	131,566
Architects & Engineer	-	-	-	-	2,000,000
Construction Manager	-	-	-	-	500,000
Justice System Miscellaneous:					
Legal Services	666,346	-	666,346	974,634	1,118,520
Diversion Services - Pretrial	70,000	35,000	35,000	35,000	35,000
Diversion Services - ISF Checks	14,000	-	14,000	21,000	28,000
Land	-	-	-	-	-
Uniforms - Robe	1,000	-	1,000	-	1,000
Court Costs	135,000	-	135,000	140,000	140,000
Attorney - Sheriff Fees	120,000	-	120,000	134,000	140,000
Public Defender - Sheriff Fees	3,892	-	3,892	4,892	10,000
Sheriff - Sinking	423,794	-	423,794	489,033	378,410
Graduated Sanctions -					
Information Services	10,000	-	10,000	15,000	-
Cedars Youth Services	385,076	-	385,076	390,076	367,721
The HUB	-	-	-	-	35,000
Malone Center	10,000	-	10,000	5,000	3,750
B.E.S.T Alternative School	102,000	-	102,000	102,000	100,000
TOTAL	51,333,360	8,571,935	42,761,425	42,424,042	43,653,789

			<u>INCREASE</u>	
			<u>Amount</u>	<u>Percent</u>
Tax Funded	FY11	42,761,425	337,383	0.80%
Tax Funded	FY10	42,424,042	(1,229,747)	-2.82%
Tax Funded	FY09	43,653,789	3,382,431	8.40%
Tax Funded	FY08	40,271,358	5,166,096	14.72%
Tax Funded	FY07	35,105,262	1,977,636	5.97%
Tax Funded	FY06	33,127,626	288,868	0.88%
Tax Funded	FY05	32,838,758	1,851,746	5.98%
Tax Funded	FY04	30,987,012	2,380,566	8.32%

LANCASTER COUNTY
PUBLIC WORKS

EXPENDITURES:	Adopted	% Increase	Final	% Increase	Final
	FY2010-11		FY2009-10		FY2008-09
	Budget		Budget		Budget
GIS	534,279	1.13%	528,329	3.04%	512,723
County Engineer	3,222,967	2.06%	3,157,800	4.36%	3,025,955
Keno Fund - Road Projects	1,786,237	-3.57%	1,852,445	43.54%	1,290,577
Bridge & Road Fund	13,823,930	64.29%	8,414,460	-3.23%	8,695,712
Highway Fund	5,993,620	-9.62%	6,631,587	-0.51%	6,665,724
TOTAL	25,361,033	23.20%	20,584,621	1.95%	20,190,691

COUNTY FUNDING:

	Property Tax		Keno Funds	Total	% Increase
	Transfer to Bridge & Road	GIS & Engineer			
1998-99	3,340,649	2,298,959		5,639,608	
1999-00	3,460,011	2,412,405		5,872,416	4.13%
2000-01	3,527,932	2,499,745	219,000	6,246,677	6.37%
2001-02	4,108,178	2,706,890	90,389	6,905,457	10.55%
2002-03	3,961,660	2,868,854		6,830,514	-1.09%
2003-04	4,254,572	3,045,583		7,300,155	6.88%
2004-05	4,357,750	3,198,860		7,556,610	3.51%
2005-06	4,759,441	3,210,547		7,969,988	5.47%
2006-07	5,139,549	3,434,646	975,000	9,549,195	19.81%
2007-08	5,261,592	3,558,393	385,000	9,204,985	-3.60%
2008-09	5,708,123	3,538,678	450,000	9,696,801	5.34%
2009-10	5,938,078	3,686,129	575,000	10,199,207	5.18%
2010-11	6,212,392	3,757,246	580,334	10,549,972	3.44%

LANCASTER COUNTY
FUNDING FOR HUMAN SERVICES
COMPARISON OF FY11 EXPENDITURES WITH FY10 AND FY09 EXPENDITURES

	Total	FY11 Other	FY10 County	FY09 County
COUNTY AGENCIES:	<u>Budget</u>	<u>Revenue</u>	<u>Funding</u>	<u>Funding</u>
General Assistance	2,400,000	600,000	1,800,000	1,870,000
Veteran's Service/GA Admin	747,272	-	747,272	736,608
Human Services	272,380	136,190	136,190	127,349
Veteran's Aid	17,064	-	17,064	10,000
Lancaster Manor	7,860,000	7,860,000	-	1,404,623
Community Mental Health Center	10,127,055	7,113,089	3,013,966	3,282,908
Health Department Debt Service	639,278	-	639,278	639,088
TOTAL COUNTY AGENCIES	22,063,049	15,709,279	6,353,770	8,070,576
JOINT CITY/COUNTY AGENCIES:				
Lincoln/Lancaster County Health Dept.			2,125,995	2,015,233
Aging			415,986	410,328
Rural Transit			22,449	18,996
TOTAL JOINT CITY/COUNTY AGENCIES			2,564,430	2,444,557
CONTRACTS WITH PRIVATE AGENCIES:				
League of Human Dignity			70,000	70,000
Centerpointe			325,000	357,600
Hotel/Motel Program			-	3,500
Legal Services of Nebraska			-	30,000
City Mission Shelter			60,000	70,000
United Way			29,000	-
Cedars Youth Services			300,000	300,000
Family Service Association			125,000	235,000
Child Guidance Center			60,000	30,000
Volunteer Partners			-	10,000
Good Neighbor Community Services			80,000	60,000
St. Monica's			50,000	70,000
LAP Crisis			110,000	112,500
Hispanic Center			10,000	10,000
LCAD			25,000	-
House of Hope			30,000	47,824
Malone Center			10,000	-
YWCA			-	55,500
Heartland Big Brothers/Sisters			25,000	33,000
CASA			25,000	25,000
Human Service Federation			-	55,000
The HUB			25,000	20,000
Friendship Home			3,500	-
Voices of Hope			-	22,500
TOTAL CONTRACTS WITH PRIVATE AGENCIES			1,362,500	1,617,424
OTHER MISCELLANEOUS:				
Court Competency Evaluations			-	66,535
LB204 Alcoholism - Region V			244,700	243,480
Employee Assistance Program			19,500	23,800
Development Disabilities			-	47,824
Institutional Patient Care			130,000	150,000
TOTAL OTHER MISCELLANEOUS			394,200	483,815
TOTAL COUNTY FUNDING FOR HUMAN SERVICES			10,674,900	12,616,372
				11,000,030

LANCASTER COUNTY
PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2010
PERCENT OF DAYS REMAINING - 49.43%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	49.43% OF BUDGET	(OVER) UNDER
COUNTY BOARD	267,480	131,164	136,316	50.96%	132,215	4,101
COUNTY CLERK	700,895	359,256	341,639	48.74%	346,452	(4,814)
COUNTY TREASURER	2,561,801	1,174,657	1,387,144	54.15%	1,266,298	120,846
ASSESSOR	3,270,978	1,649,890	1,621,088	49.56%	1,616,844	4,244
ELECTION COMMISSIONER	805,805	397,477	408,328	50.67%	398,309	10,018
BUDGET & FISCAL	188,826	95,032	93,794	49.67%	93,337	458
ADMINISTRATIVE SERVICES	331,223	171,316	159,907	48.28%	163,724	(3,816)
G.I.S.	382,051	178,294	203,757	53.33%	188,848	14,909
CLERK OF DIST COURT	1,482,752	739,584	743,168	50.12%	732,924	10,244
JUVENILE COURT	497,857	254,053	243,804	48.97%	246,091	(2,287)
DISTRICT COURT	914,585	459,671	454,914	49.74%	452,079	2,834
PUBLIC DEFENDER	2,904,235	1,479,531	1,424,704	49.06%	1,435,563	(10,859)
JURY COMMISSIONER	91,303	48,064	43,239	47.36%	45,131	(1,892)
COOPERATIVE EXTENSION	404,366	205,218	199,148	49.25%	199,878	(730)
RECORDS INFO & MGMT	332,515	176,645	155,870	46.88%	164,362	(8,492)
SHERIFF	7,847,419	4,006,593	3,840,826	48.94%	3,878,979	(38,153)
COUNTY ATTORNEY	5,803,199	2,920,293	2,882,906	49.68%	2,868,521	14,385
CORRECTIONS	9,826,970	4,832,140	4,994,830	50.83%	4,857,471	137,359
COMMUNITY CORRECTIONS	1,025,666	521,159	504,507	49.19%	506,987	(2,479)
JUVENILE DETENTION	3,631,401	1,791,600	1,839,801	50.66%	1,795,002	44,800
EMERGENCY SERVICES	171,761	84,491	87,270	50.81%	84,901	2,369
COUNTY ENGINEER	2,730,240	1,360,079	1,370,161	50.18%	1,349,558	20,603
MENTAL HEALTH BD	125,745	52,018	73,727	58.63%	62,156	11,572
VETERANS SERVICE	687,151	351,694	335,457	48.82%	339,659	(4,201)
HUMAN SERVICES	233,642	118,875	114,767	49.12%	115,489	(723)
TOTAL GENERAL FUND	47,219,866	23,558,794	23,661,072	50.11%	23,340,780	320,292
OTHER FUNDS						
SAFETY & TRAINING	124,472	63,358	61,114	49.10%	61,527	(412)
BRIDGE & SPECIAL RD	2,205,364	1,128,277	1,077,088	48.84%	1,090,111	(13,024)
HIGHWAY FUND	2,492,884	1,203,380	1,289,504	51.73%	1,232,233	57,272
LANCASTER MANOR	-	8,218	(8,218)		-	(8,218)
MENTAL HEALTH	7,695,835	3,843,806	3,852,029	50.05%	3,804,051	47,978
NOXIOUS WEED	270,893	113,073	157,820	58.26%	133,902	23,917
BLDG & GROUNDS	3,213,949	1,510,808	1,703,141	52.99%	1,588,655	114,486
PROPERTY MANAGEMENT	495,807	264,122	231,685	46.73%	245,077	(13,393)
GRAND TOTAL	63,719,070	31,693,836	32,025,234	50.26%		

LANCASTER COUNTY
COMPARISON OF PAYROLL OBLIGATIONS THROUGH DECEMBER
FY 11 COMPARED TO FY 10

GENERAL FUND	YTD	YTD	DIFFERENCE	
	12-31-10	12-31-09	AMOUNT	PERCENT
COUNTY BOARD	131,164	131,396	(232)	-0.18%
COUNTY CLERK	359,256	354,918	4,338	1.21%
COUNTY TREASURER	1,174,657	1,201,165	(26,509)	-2.26%
ASSESSOR	1,649,890	1,584,044	65,845	3.99%
ELECTION COMMISSIONER	397,477	236,226	161,252	40.57%
BUDGET & FISCAL	95,032	90,959	4,073	4.29%
ADMINISTRATIVE SERVICES	171,316	125,430	45,886	26.78%
G.I.S.	178,294	165,232	13,062	7.33%
CLERK OF DIST COURT	739,584	695,876	43,708	5.91%
JUVENILE COURT	254,053	241,955	12,098	4.76%
DISTRICT COURT	459,671	426,131	33,540	7.30%
PUBLIC DEFENDER	1,479,531	1,437,859	41,672	2.82%
JURY COMMISSIONER	48,064	44,723	3,342	6.95%
COOPERATIVE EXTENSION	205,218	204,333	885	0.43%
RECORDS INFO & MGMT	176,645	165,644	11,001	6.23%
SHERIFF	4,006,593	3,847,830	158,763	3.96%
COUNTY ATTORNEY	2,920,293	2,799,868	120,425	4.12%
CORRECTIONS	4,832,140	4,680,115	152,025	3.15%
COMMUNITY CORRECTIONS	444,371	406,134	38,237	8.60%
JUVENILE DETENTION	1,791,600	1,826,202	(34,602)	-1.93%
EMERGENCY SERVICES	84,491	81,421	3,070	3.63%
COUNTY ENGINEER	1,360,079	1,337,238	22,841	1.68%
MENTAL HEALTH BD	52,018	70,527	(18,509)	-35.58%
VETERANS SERVICE	351,694	340,669	11,024	3.13%
HUMAN SERVICES	118,875	114,521	4,355	3.66%
TOTAL GENERAL FUND	23,558,794	22,686,389	871,590	3.70%
OTHER FUNDS				
SAFETY & TRAINING	63,358	62,209	1,149	1.81%
BRIDGE & SPECIAL RD	1,128,277	1,093,372	34,904	3.09%
HIGHWAY FUND	1,203,380	1,238,691	(35,311)	-2.93%
LANCASTER MANOR	8,218	7,542,174	(7,533,956)	-91671.70%
MENTAL HEALTH	3,843,806	3,891,588	(47,782)	-1.24%
NOXIOUS WEED	113,073	107,256	5,818	5.14%
BLDG & GROUNDS	1,510,808	1,439,646	71,162	4.71%
PROPERTY MANAGEMENT	264,122	273,364	(9,241)	-3.50%
GRAND TOTAL	31,693,836	38,334,689	(6,640,852)	-20.95%
WITHOUT MANOR	31,685,618	30,792,514	893,104	2.82%
BY OBJECT:				
OFFICIAL'S SALARY	1,078,023	1,091,444	(13,421)	-1.24%
DEPUTY'S SALARY	960,827	872,300	88,527	9.21%
REGULAR SALARY	20,789,700	20,413,352	376,348	1.81%
TEMPORARY SALARY	422,389	495,822	(73,433)	-17.39%
OVERTIME	361,943	360,548	1,395	0.39%
ELECTION BOARD	127,146	-	127,146	100.00%
FICA	1,720,791	1,697,425	23,365	1.36%
RETIREMENT CONTRIBUTION	1,729,196	1,680,530	48,666	2.81%
HEALTH INSURANCE	3,917,310	3,663,839	253,471	6.47%
DENTAL INSURANCE	210,100	201,509	8,591	4.09%
LONG TERM DISABILITY	83,530	80,894	2,636	3.16%
POST EMPLOYMENT HEALTH	282,977	233,446	49,530	17.50%
OTHER BENEFITS	1,688	1,404	283	16.78%
TOTAL	31,685,618	30,792,514	893,104	2.82%

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2010, FY2009, FY2008, and FY2007

	FY2010 ACTUAL PAYROLL	FY2009 ACTUAL PAYROLL	FY2008 ACTUAL PAYROLL	FY2007 ACTUAL PAYROLL
<u>GENERAL FUND</u>				
COUNTY BOARD	263,873	256,401	249,023	242,837
COUNTY CLERK	701,948	685,057	634,749	635,125
COUNTY TREASURER	2,391,049	2,363,139	2,202,540	2,133,109
ASSESSOR/DEEDS	3,177,292	3,157,744	2,916,540	2,875,239
ELECTION COMMISSIONER	625,544	776,759	562,277	671,822
BUDGET & FISCAL	183,758	161,704	156,570	192,940
ADMINISTRATIVE SERVICES	305,728	269,285	307,116	321,430
G.I.S.	339,722	318,390	395,322	371,443
CLERK OF DIST COURT	1,406,506	1,367,329	1,328,839	1,270,866
JUVENILE COURT	488,657	464,807	397,867	302,683
DISTRICT COURT	881,940	787,186	788,515	790,714
PUBLIC DEFENDER	2,868,695	2,807,167	2,688,397	2,580,483
JURY COMMISSIONER	90,890	74,502	69,208	80,708
COOPERATIVE EXTENSION	398,223	376,339	362,896	361,084
RECORDS INFO & MGMT	339,196	334,034	318,109	318,160
COUNTY SHERIFF	7,755,154	7,383,265	6,934,421	6,796,440
COUNTY ATTORNEY	5,649,796	5,504,105	5,248,136	5,080,788
CORRECTIONS	9,306,232	8,671,372	8,009,763	7,546,155
ADULT PROBATION	-	10,250	34,664	34,173
COMMUNITY CORRECTIONS	986,666	979,405	762,955	564,364
JUVENILE DETENTION	3,570,721	3,475,418	3,510,880	3,398,708
EMERGENCY SERVICES	163,613	156,542	149,207	139,735
COUNTY ENGINEER	2,666,861	2,569,436	2,522,333	2,413,874
MENTAL HEALTH BD	123,545	107,186	99,317	100,736
VETERANS SERVICE	699,556	649,236	597,330	552,129
HUMAN SERVICES	228,224	218,398	176,959	235,317
TOTAL GENERAL FUND	<u>45,613,390</u>	<u>43,924,457</u>	<u>41,423,932</u>	<u>40,011,064</u>
<u>OTHER FUNDS</u>				
SAFETY & TRAINING	123,933	120,025	120,095	99,218
BRIDGE & SPECIAL RD	2,207,948	2,062,281	1,962,138	1,801,806
HIGHWAY FUND	2,443,603	2,344,941	2,239,609	2,289,558
LANCASTER MANOR	8,398,175	15,306,341	14,612,566	14,621,406
MENTAL HEALTH	7,765,747	7,513,000	6,886,418	6,573,259
NOXIOUS WEED	219,955	221,453	212,988	207,907
BLDG & GROUNDS	2,886,240	2,800,384	2,743,909	2,595,393
PROPERTY MANAGEMENT	535,312	513,067	473,932	476,771
GRAND TOTAL	<u><u>70,194,302</u></u>	<u><u>74,805,949</u></u>	<u><u>70,675,586</u></u>	<u><u>68,676,380</u></u>
WITHOUT MANOR	<u><u>61,796,128</u></u>	<u><u>59,499,608</u></u>	<u><u>56,063,020</u></u>	<u><u>54,054,974</u></u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2010, FY2009, FY2008, and FY2007

	FY2010 ACTUAL PAYROLL	FY2009 ACTUAL PAYROLL	FY2008 ACTUAL PAYROLL	FY2007 ACTUAL PAYROLL
BY OBJECT:				
OFFICIAL'S SALARY	2,160,045	2,097,635	2,020,622	1,964,035
DEPUTY'S SALARY	1,788,292	1,664,712	1,566,562	1,497,228
REGULAR SALARIES	40,600,559	39,016,293	36,885,481	35,176,366
TEMPORARY SALARIES	942,300	1,110,101	953,984	888,838
OVERTIME	767,903	782,215	744,927	754,829
ELECTION BOARD	127,678	237,150	100,720	178,837
FICA	3,391,885	3,279,103	3,099,843	2,958,414
RETIREMENT CONTRIBUTION	3,377,736	3,195,646	3,022,806	2,841,913
GROUP HEALTH INSURANCE	7,570,078	7,000,259	6,578,281	6,728,428
GROUP DENTAL INSURANCE	411,001	382,951	354,551	347,663
LONG TERM DISABILITY	164,173	155,523	146,858	140,399
POST EMPLOYMENT HEALTH	491,181	574,499	586,122	575,579
OTHER BENEFITS	3,295	3,523	2,263	2,445
TOTAL	<u>61,796,128</u>	<u>59,499,608</u>	<u>56,063,020</u>	<u>54,054,974</u>
DIFFERENCE	<u>2,296,520</u>	<u>3,436,588</u>	<u>2,008,046</u>	

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2010 COMPARED TO FY2009

	FY2010 ACTUAL PAYROLL	FY2009 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
<u>GENERAL FUND</u>				
COUNTY BOARD	263,873	256,401	7,471	2.91%
COUNTY CLERK	701,948	685,057	16,891	2.47%
COUNTY TREASURER	2,391,049	2,363,139	27,910	1.18%
ASSESSOR/DEEDS	3,177,292	3,157,744	19,548	0.62%
ELECTION COMMISSIONER	625,544	776,759	(151,215)	-19.47%
BUDGET & FISCAL	183,758	161,704	22,054	13.64%
ADMINISTRATIVE SERVICES	305,728	269,285	36,443	13.53%
G.I.S.	339,722	318,390	21,333	6.70%
CLERK OF DIST COURT	1,406,506	1,367,329	39,176	2.87%
JUVENILE COURT	488,657	464,807	23,849	5.13%
DISTRICT COURT	881,940	787,186	94,754	12.04%
PUBLIC DEFENDER	2,868,695	2,807,167	61,529	2.19%
JURY COMMISSIONER	90,890	74,502	16,388	22.00%
COOPERATIVE EXTENSION	398,223	376,339	21,885	5.82%
RECORDS INFO & MGMT	339,196	334,034	5,162	1.55%
COUNTY SHERIFF	7,755,154	7,383,265	371,888	5.04%
COUNTY ATTORNEY	5,649,796	5,504,105	145,691	2.65%
CORRECTIONS	9,306,232	8,671,372	634,860	7.32%
ADULT PROBATION	-	10,250	(10,250)	-100.00%
COMMUNITY CORRECTIONS	986,666	979,405	7,261	0.74%
JUVENILE DETENTION	3,570,721	3,475,418	95,304	2.74%
EMERGENCY SERVICES	163,613	156,542	7,071	4.52%
COUNTY ENGINEER	2,666,861	2,569,436	97,426	3.79%
MENTAL HEALTH BD	123,545	107,186	16,358	15.26%
VETERANS SERVICE	699,556	649,236	50,319	7.75%
HUMAN SERVICES	228,224	218,398	9,826	4.50%
TOTAL GENERAL FUND	<u>45,613,390</u>	<u>43,924,457</u>	<u>1,688,932</u>	<u>3.85%</u>
<u>OTHER FUNDS</u>				
SAFETY & TRAINING	123,933	120,025	3,908	3.26%
BRIDGE & SPECIAL RD	2,207,948	2,062,281	145,668	7.06%
HIGHWAY FUND	2,443,603	2,344,941	98,661	4.21%
LANCASTER MANOR	8,398,175	15,306,341	(6,908,166)	-45.13%
MENTAL HEALTH	7,765,747	7,513,000	252,747	3.36%
NOXIOUS WEED	219,955	221,453	(1,499)	-0.68%
BLDG & GROUNDS	2,886,240	2,800,384	85,857	3.07%
PROPERTY MANAGEMENT	<u>535,312</u>	<u>513,067</u>	<u>22,245</u>	<u>4.34%</u>
GRAND TOTAL	<u>70,194,302</u>	<u>74,805,949</u>	<u>(4,611,647)</u>	<u>-6.16%</u>
WITHOUT MANOR	<u>61,796,128</u>	<u>59,499,608</u>	<u>2,296,520</u>	<u>3.86%</u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2010 COMPARED TO FY2009

<u>BY OBJECT:</u>	<u>FY2010</u> <u>ACTUAL</u> <u>PAYROLL</u>	<u>FY2009</u> <u>ACTUAL</u> <u>PAYROLL</u>	<u>VARIANCE</u>	<u>PERCENTAGE</u> <u>CHANGE</u>
OFFICIAL'S SALARY	2,160,045	2,097,635	62,410	2.98%
DEPUTY'S SALARY	1,788,292	1,664,712	123,581	7.42%
REGULAR SALARIES	40,600,559	39,016,293	1,584,266	4.06%
TEMPORARY SALARIES	942,300	1,110,101	(167,801)	-15.12%
OVERTIME	767,903	782,215	(14,312)	-1.83%
ELECTION BOARD	127,678	237,150	(109,472)	-46.16%
FICA	3,391,885	3,279,103	112,782	3.44%
RETIREMENT CONTRIBUTION	3,377,736	3,195,646	182,091	5.70%
GROUP HEALTH INSURANCE	7,570,078	7,000,259	569,820	8.14%
GROUP DENTAL INSURANCE	411,001	382,951	28,051	7.32%
LONG TERM DISABILITY	164,173	155,523	8,650	5.56%
POST EMPLOYMENT HEALTH	491,181	574,499	(83,318)	-14.50%
OTHER BENEFITS	3,295	3,523	(228)	-6.47%
TOTAL	61,796,128	59,499,608	2,296,520	3.86%

**LANCASTER COUNTY
GENERAL FUND BUDGETED PAYROLL COSTS**

YEAR	#	FTE'S		PAYROLL COSTS			AVERAGE PER EMPLOYEE			AFSCME INCREASE		
		AMOUNT	%	COST	AMOUNT	%	COST	AMOUNT	%	DATE	AMOUNT	
FY01	607.69	21.60	3.69%	26,346,760	1,766,281	7.19%	43,356	1,416	3.38%	SEPT 99	3.00%	
FY02	624.01	16.32	2.69%	29,185,859	2,839,099	10.78%	46,771	3,416	7.88%	SEPT 00	3.50%	
FY03	620.04	-3.97	-0.64%	31,483,632	2,297,773	7.87%	50,777	4,005	8.56%	SEPT 01	4.50%	
FY04	629.23	9.19	1.48%	33,909,310	2,425,678	7.70%	53,890	3,113	6.13%	SEPT 02	5.00%	
FY05	644.66	15.43	2.45%	36,577,345	2,668,035	7.87%	56,739	2,849	5.29%	SEP 03	2.12%	
FY06	649.67	5.01	0.78%	38,207,734	1,630,389	4.46%	58,811	2,072	3.65%	SEP 04	2.96%	
FY07	666.50	16.83	2.59%	39,839,490	1,631,756	4.27%	59,774	963	1.64%	SEP 05	2.65%	
FY08	664.77	-1.73	-0.26%	42,045,782	2,206,292	5.54%	63,249	3,474	5.81%	SEP 06	3.00%	
FY09	677.92	13.15	1.98%	43,866,896	1,821,114	4.33%	64,708	1,459	2.31%	SEP 07	2.00%	
FY10	678.56	0.64	0.09%	45,450,246	1,583,350	3.61%	66,980	2,272	3.51%	SEP 08	3.00%	
FY11	686.26	7.70	1.13%	47,219,866	1,769,620	3.89%	68,808	1,827	2.73%	SEP 09	3.25%	
										SEP 10	3.50%	
											UNREPRESENTED AND EXCLUDED RECEIVED	1.00%
											SHERIFFS RECEIVED	3.00%
											CORRECTIONAL OFFICERS RECEIVED (CIR)	???

**SELECTED BENEFIT COSTS
(EXCLUDING COUNTY/CITY PROP MGMT FUNDS)**

YEAR	TOTAL EMPLOYEES	PENSION COST	GROUP			COMBINED	AVG PER FTE	CHANGE	
			INSURANCE	DENTAL	DISABILITY			AMOUNT	PERCENT
FY01	1,086.62	2,299,352	3,589,500	193,036	104,203	6,186,091	5,692.97	415.09	7.86%
FY02	1,083.93	2,471,388	5,059,267	330,512	109,134	7,970,301	7,353.15	1,660.18	29.16%
FY03	1,097.00	2,690,782	6,365,371	359,733	123,826	9,539,712	8,696.18	1,343.03	18.26%
FY04	1,107.06	2,914,884	6,910,780	382,695	145,167	10,353,526	9,352.27	656.09	7.54%
FY05	1,120.66	3,059,122	7,949,304	389,516	183,907	11,581,849	10,334.85	982.57	10.51%
FY06	1,140.05	3,168,707	9,091,366	404,990	176,045	12,841,108	11,263.64	928.79	8.99%
FY07	1,168.69	3,417,254	8,939,325	443,970	185,968	12,986,517	11,112.03	-151.61	-1.35%
FY08	1,179.74	3,628,562	8,696,241	457,673	191,946	12,974,422	10,997.70	-114.33	-1.03%
FY09	1,190.67	3,677,655	8,981,841	474,135	194,279	13,327,910	11,193.62	195.93	1.74%
FY10	1,206.37	3,986,555	9,443,061	512,151	210,266	14,152,033	11,731.09	537.47	4.84%
FY11	891.70	3,334,412	7,494,145	400,805	167,792	11,397,154	12,781.38	1,050.29	9.45%

LANCASTER COUNTY
OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2010
PERCENT OF YEAR REMAINING - 49.43%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 10
COUNTY CLERK	500	-	500	100.00%	308
COUNTY TREASURER	8,000	1,019	6,981	87.26%	5,465
ASSESSOR/ROD	2,000	-	2,000	100.00%	180
ELECTION COMMISSIONER	15,700	3,923	11,777	75.01%	3,049
CLERK OF DIST COURT	2,000	14	1,986	99.28%	93
PUBLIC DEFENDER	2,000	1,695	305	15.27%	2,584
JURY COMMISSIONER	100	84	16	16.35%	-
SHERIFF	200,000	100,844	99,156	49.58%	220,480
COUNTY ATTORNEY	1,000	-	1,000	100.00%	4,731
CORRECTIONS	365,500	181,017	184,483	50.47%	293,772
COMMUNITY CORRECTIONS	-	1,626	(1,626)		447
JUVENILE DETENTION	10,000	2,201	7,799	77.99%	8,004
EMERGENCY SERVICES	5,000	-	5,000	100.00%	-
TOTAL GENERAL FUND	611,800	292,422	319,378	52.20%	539,112
<u>OTHER FUNDS</u>					
BRIDGE & SPECIAL RD	28,000	12,057	15,943	56.94%	51,495
HIGHWAY FUND	24,000	1,387	22,613	94.22%	60,744
LANCASTER MANOR	-	-	-		160,972
MENTAL HEALTH	58,700	29,331	29,369	50.03%	49,232
BLDG & GROUNDS	-	15,663	(15,663)		40,286
PROPERTY MANAGEMENT	15,900	11,082	4,818	30.30%	27,034
GRAND TOTAL	738,400	361,943	376,457	50.98%	928,875

LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2010
PERCENT OF FISCAL YEAR REMAINING - 50%

	FY 11			
	ADOPTED	YTD	BALANCE	PERCENT
	BUDGET	ACTUAL	REMAINING	REMAINING
REAL & PERSONAL TAX	50,318,239	23,362,987	26,955,252	53.57%
M.V. TAX	6,500,000	3,319,800	3,180,201	48.93%
INHERITANCE TAX	3,000,000	3,383,987	-383,987	-12.80%
LODGING TAX	1,980,754	935,846	1,044,908	52.75%
STATE	11,868,039	5,248,078	6,619,961	55.78%
FEDERAL	6,015,264	2,366,095	3,649,169	60.67%
I.G. TRANSFER	80,893	11,944	68,949	85.24%
IN LIEU & JT BUDGET	2,274,019	255,977	2,018,042	88.74%
FEES & COMMISSIONS	8,194,800	3,851,153	4,343,647	53.00%
CHARGES FOR SERVICES:				
GENERAL FUND	6,000,575	2,519,543	3,481,032	58.01%
WORKERS COMP	589,155	586,650	2,505	0.43%
SELF INSURANCE LOSS	90,290	95,801	-5,511	-6.10%
GROUP INSURANCE	11,605,000	4,836,984	6,768,016	58.32%
BRIDGE & ROAD	5,778,111	3,922,038	1,856,073	32.12%
HIGHWAY	30,000	20,877	9,123	30.41%
LANCASTER MANOR	7,157,945	4,379,306	2,778,639	38.82%
MENTAL HEALTH	3,424,960	1,460,853	1,964,107	57.35%
WEED	46,000	25,531	20,469	44.50%
CO/CITY PROP MGMT	3,214,034	1,521,678	1,692,356	52.66%
PROPERTY MANAGEMENT	1,339,166	670,092	669,074	49.96%
CITY PROPERTY MGMT	303,500	152,917	150,583	49.62%
LICENSE AND PERMITS	36,500	17,050	19,450	53.29%
OTHER MISC	679,269	359,540	319,729	47.07%
FOREITURES	50,000	-	50,000	
KENO PROCEEDS	600,000	364,065	235,935	39.32%
INTEREST	612,750	186,698	426,052	69.53%
TRANSFERS	6,941,293	3,267,477	3,673,816	52.93%
TOTAL	138,730,556	67,122,966	71,607,590	51.62%
LESS TRANSFERS	6,941,293	3,267,477	3,673,816	52.93%
NET OF TRANSFERS	131,789,263	63,855,489	67,933,774	51.55%
WITHOUT MANOR	124,631,318	59,476,184	65,155,134	52.28%

LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY11 COMPARED TO FY10

	YTD		DIFFERENCE	
	12/31/2010	12/31/2009	AMOUNT	PERCENT
REAL & PERSONAL TAX	23,362,987	23,323,886	39,101	0.17%
M.V. TAX	3,319,800	3,346,217	(26,417)	-0.79%
INHERITANCE TAX	3,383,987	2,989,417	394,570	13.20%
LODGING TAX	935,846	747,933	187,913	25.12%
DRUG TAX	-	1,122	(1,122)	
STATE	5,248,078	5,046,039	202,039	4.00%
FEDERAL	2,366,095	2,193,644	172,451	7.86%
I.G. TRANSFER	11,944	13,075	(1,131)	-8.65%
IN LIEU & JT BUDGET	255,977	187,029	68,948	36.86%
FEES & COMMISSIONS	3,851,153	3,785,606	65,547	1.73%
CHARGES FOR SERVICES:				
GENERAL FUND	2,519,543	2,893,423	(373,879)	-12.92%
WORKERS COMP	586,650	160,966	425,683	264.45%
SELF INSURANCE LOSS	95,801	1,413	94,388	6678.65%
GROUP INSURANCE	4,836,984	5,822,523	(985,539)	-16.93%
BRIDGE & ROAD	3,922,038	591,295	3,330,743	563.30%
HIGHWAY	20,877	192,246	(171,369)	-89.14%
SERIES 2004 BONDS REIMB	-	574,378	(574,378)	
LANCASTER MANOR	4,379,306	7,725,410	(3,346,104)	-43.31%
MENTAL HEALTH	1,460,853	1,510,542	(49,689)	-3.29%
WEED	25,531	34,877	(9,345)	-26.80%
CO/CITY PROP MGMT	1,521,678	1,429,277	92,402	6.46%
PROPERTY MANAGEMENT	670,092	703,605	(33,513)	-4.76%
CITY PROPERTY MGMT	152,917	153,717	(800)	-0.52%
LICENSE AND PERMITS	17,050	17,870	(820)	-4.59%
OTHER MISC	359,540	297,804	61,736	20.73%
FOREITURES	-	-	-	
KENO PROCEEDS	364,065	338,160	25,904	7.66%
INTEREST	186,698	358,190	(171,492)	-47.88%
TRANSFERS	3,267,477	3,186,894	80,583	2.53%
TOTAL	67,122,966	67,626,558	(503,592)	-0.74%
LESS TRANSFERS	3,267,477	3,186,894	80,583	2.53%
NET OF TRANSFERS	63,855,489	64,439,664	(584,175)	-0.91%
WITHOUT MANOR	59,476,184	56,714,254	2,761,929	4.87%

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

	Adopted Budget 2010-11		Adopted Budget 2009-10		Adopted Budget 2008-09		Adopted Budget 2007-08	
			<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
General Fund (Less Engineer, G.I.S, Roads and Others)	46,306,627	77.26%	46,098,585	77.46%	46,254,136	77.88%	46,625,551	78.32%
Engineer, G.I.S., Roads and Bridges	9,969,638	16.63%	9,619,128	16.16%	9,198,655	15.49%	8,780,910	14.75%
Building Fund	204,000	0.34%	204,000	0.34%	204,000	0.34%	147,228	0.25%
Community Mental Health	2,774,510	4.63%	2,852,010	4.79%	2,345,903	3.95%	2,531,154	4.25%
Debt Service	523,887	0.87%	523,887	0.88%	1,212,554	2.04%	1,212,554	2.04%
Other	<u>160,312</u>	<u>0.27%</u>	<u>216,560</u>	<u>0.36%</u>	<u>173,789</u>	<u>0.29%</u>	<u>232,619</u>	<u>0.39%</u>
	59,938,974	100.00%	59,514,170	100.00%	59,389,037	100.00%	59,530,016	100.00%
Consists of:								
Property Tax	50,438,974		50,014,170		50,396,037		50,537,016	
Motor Vehicle Tax	6,500,000		6,500,000		6,550,000		6,550,000	
Inheritance Tax	<u>3,000,000</u>		<u>3,000,000</u>		<u>2,443,000</u>		<u>2,443,000</u>	
	59,938,974		59,514,170		59,389,037		59,530,016	

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

Keno Funds allocated to Road Projects	1,511,923	1,852,445	1,290,577	1,360,000
	*\$306,020 of new monies	* \$575,000 of new monies	* \$450,000 of new monies	
Keno Funds allocated to Bridge Fund Operations	274,314			

LANCASTER COUNTY

CHANGE IN VALUATION

<u>Year</u>	<u>Valuation</u>	<u>Amount of Change</u>	<u>%</u>
2001-02	12,621,053,086		
2002-03	13,081,633,040	460,579,954	3.65%
2003-04	14,958,476,056	1,876,843,016	14.35%
2004-05	15,375,859,915	417,383,859	2.79%
2005-06	15,932,331,879	556,471,964	3.62%
2006-07	18,045,787,841	2,113,455,962	13.27%
2007-08	18,343,871,223	298,083,382	1.65%
2008-09	18,786,286,695	442,415,472	2.41%
2009-10	18,641,136,908	(145,149,787)	-0.77%
2010-11	18,799,468,423	158,331,515	0.85%
projected 2011-12	18,799,468,423	-	0.00%

**CHANGE IN CONSUMER PRICE INDEX (CPI-U)
1989 TO 2010**

<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%

source: Bureau of Labor Statistics

LANCASTER COUNTY
CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY

<u>YEAR</u>	<u>UNUSED RESTRICTED FUNDS AUTHORITY</u>	<u>CHANGE AMOUNT</u>	<u>CHANGE PERCENT</u>
2001-02	14,558,976		
2002-03	14,854,236	295,260	2.03%
2003-04	13,851,861	(1,002,375)	-6.75%
2004-05	12,224,190	(1,627,671)	-11.75%
2005-06	10,070,013	(2,154,177)	-17.62%
2006-07	10,300,325	230,312	2.29%
2007-08	11,662,949	1,362,624	13.23%
2008-09	12,835,951	1,173,002	10.06%
2009-10	14,090,538	1,254,587	9.77%
2010-11	14,614,092	523,554	3.72%

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

<u>FUNDS</u>	<u>6-30-11</u>	<u>6-30-10</u>	<u>6-30-09</u>	<u>6-30-08</u>	<u>6-30-07</u>
OPERATING:					
GENERAL	11,367,697	11,452,589	12,413,049	11,899,196	
BRIDGE & ROAD	2,083,427	1,861,382	1,281,589	1,673,888	
HIGHWAY	692,370	1,071,837	954,474	529,319	
LANCASTER MANOR	702,055	1,654,750	1,031,383	536,416	
MENTAL HEALTH	312,558	505,520	755,903	462,381	
WEED CONTROL	68,846	54,709	65,272	43,972	
CO/CITY PROPERTY MGMT	45,041	46,870	60,381	83,765	
PROPERTY MANAGEMENT	79,141	(21,942)	49,587	(24,766)	
TOTAL OPERATING	15,351,135	16,625,715	16,611,638	15,204,171	
NONOPERATING:					
WORKERS COMP INS	1,254,693	1,153,212	1,139,285	901,207	
OTHER SELF INS	243,855	436,359	607,317	748,504	
GROUP SELF INSURANCE	4,749,832	4,762,376	5,407,879	5,562,157	
VISITORS IMPROVEMENT	2,499,888	2,104,523	1,743,922	-	
VISITORS PROMOTION	480,663	522,341	202,225	1,526,665	
RURAL LIBRARY	27,446	45,958	59,553	31,730	
VETERANS AID	15,325	8,261	8,261	18,261	
FEDERAL GRANTS	671,495	674,007	668,072	289,000	
KENO	2,107,229	2,162,274	1,470,566	1,380,267	
ECON DEVELOPMENT	466,873	463,692	185,752	74,443	
DEBT SERVICE	2,704,985	2,308,654	1,853,138	1,098,104	
BUILDING FUND	129,416	170,697	39,981	300,581	
JAIL SAVINGS FUND	1,977,832	1,941,342	1,143,435	-	
CITY BLDG MAINTENANCE	<u>371,069</u>	<u>355,846</u>	<u>189,547</u>	<u>135,874</u>	
TOTAL NONOPERATING	<u>17,700,601</u>	<u>17,109,542</u>	<u>14,718,933</u>	<u>12,066,826</u>	
TOTAL	<u>33,051,736</u>	<u>33,735,257</u>	<u>31,330,571</u>	<u>27,270,997</u>	
EXPENDITURES:					
OPERATING	125,500,547	129,575,208	122,842,596	115,839,196	
OTHER	19,490,039	19,378,276	23,198,318	21,462,732	
TOTAL	144,990,586	148,953,484	146,040,914	137,301,928	
OPERATING FUND:					
OPERATING BALANCE/OPERATING EXPEND	12.23%	12.83%	13.52%	13.13%	
TOTAL					
TOTAL BALANCE/TOTAL EXPEND	22.80%	22.65%	21.45%	19.86%	

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

<u>FUNDS</u>	<u>6-30-11</u>	<u>6-30-10</u>	<u>6-30-09</u>	<u>6-30-08</u>	<u>6-30-07</u>
BUDGETED CASH RESERVE BY FUND:					
GEN FUND	4,190,000	4,190,000	4,190,000	4,190,000	4,190,000
RURAL LIBRARY	10,000	10,000	10,000	10,000	10,000
BRIDGE & ROAD	300,000	300,000	300,000	300,000	300,000
HIGHWAY FUND	200,000	200,000	200,000	200,000	200,000
VETERANS AID	3,261	3,261	3,261	3,261	8,261
DEBT SERVICE	100,000	100,000	100,000	100,000	-
FAMILIES FIRST	-	-	-	-	-
LANCASTER MANOR	-	-	500,000	250,000	250,000
MENTAL HEALTH	100,000	100,000	100,000	100,000	100,000
WEED CONTROL	65,000	50,000	50,000	50,000	50,000
PROPERTY MANAGEMENT	-	-	50,000	50,000	50,000
TOTAL	<u>4,968,261</u>	<u>4,953,261</u>	<u>5,503,261</u>	<u>5,253,261</u>	<u>5,158,261</u>
OPERATING RESERVE	4,855,000	4,840,000	5,390,000	5,140,000	5,140,000
***'OTHER	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>18,261</u>
TOTAL	<u>4,968,261</u>	<u>4,953,261</u>	<u>5,503,261</u>	<u>5,253,261</u>	<u>5,158,261</u>
OPERATING FUND CASH RESERVE:					
VARIANCE FROM BUDGET		10,511,135	11,235,715	11,471,638	10,064,171

****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>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	2,774,510	2,852,010	2,345,903	2,531,154	2,787,149
(1) Region V	(585,730)	(632,567)	(620,164)	(596,083)	(596,083)
(2) Crisis Center (EPC)	(498,732)	(571,968)	(461,658)	(208,213)	(291,925)
	<u>1,690,048</u>	<u>1,647,475</u>	<u>1,264,081</u>	<u>1,726,858</u>	<u>1,899,141</u>
Human Services	136,190	127,348	119,265	115,044	145,258
JBC Contracts (3)	1,392,500	1,617,424	1,617,424	1,589,455	1,599,062
County Health Department	2,055,540	2,015,233	2,006,994	2,157,838	2,258,524
Employee Assistance Program	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	1,000,082	1,143,871	1,195,402	803,320	678,626
Graduated Sanctions - Justice Miscellaneous	527,076	497,076	506,471	504,906	523,056

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

(2) BU 7851 Expenditures minus Revenues

(3) Cut \$224,924 in FY11

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

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

Based from February 2003 County Attorney Opinion.

**LANCASTER COUNTY
MID-YEAR REVIEW OF COUNTY GENERAL FUND
FY11 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 INHERITANCE TAX COLLECTIONS
- 3-6 REGISTER OF DEEDS FEES
- 3-8 INTEREST INCOME COMPARISON
- 3-9 BOARDING CONTRACTS
- 3-10 INDIGENT DEFENSE COSTS
- 3-12 GENERAL ASSISTANCE

General Fund
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	55,781,371	28,137,331	27,644,040	49.56%
Licenses and Permits	36,500	15,030	21,470	58.82%
Federal Grants	1,983,372	1,406,783	576,589	29.07%
State Revenues	2,541,855	693,940	1,847,915	72.70%
Other Intergovernmental	1,972,130	212,599	1,759,531	89.22%
Charges for Services	14,175,375	6,354,579	7,820,796	55.17%
Fines & Forfeitures	20,000	16,118	3,882	19.41%
Interest Income	500,250	139,133	361,117	72.19%
Other Revenues	466,654	189,535	277,119	59.38%
Total Revenues	77,477,507	37,165,048	40,312,459	52.03%
Expenditures				
General Fund				
Salaries & Wages	35,221,987	17,662,314	17,559,673	49.85%
Employee Benefits	11,997,879	5,896,480	6,101,399	50.85%
Other Compensation Costs	450,729	423,937	26,792	5.94%
Office Supplies	353,625	147,008	206,617	58.43%
Operating Supplies	623,524	287,601	335,923	53.87%
Medical Supplies	533,225	271,192	262,033	49.14%
Energy Supplies	232,750	107,332	125,418	53.89%
Repair & Maintenance Supplies	10,238	7,783	2,455	23.98%
Food Supplies	19,735	7,779	11,956	60.58%
Other Contracted Services	8,742,688	4,320,005	4,422,683	50.59%
City/County Shared	3,999,421	1,123,610	2,875,811	71.91%
Not-For-Profit Contracts	2,271,132	978,086	1,293,046	56.93%
Trans, Travel & Subsistence	140,304	53,763	86,541	61.68%
Communications	410,071	171,627	238,444	58.15%
Postage, Courier & Freight	469,461	222,797	246,664	52.54%
Printing & Advertising	374,096	112,835	261,261	69.84%
Contracted Health Services	2,252,717	1,000,281	1,252,436	55.60%
Other Client Services	810,787	324,821	485,966	59.94%
Misc. Fees & Services	4,042,536	750,803	3,291,733	81.43%
Insurance & Surety Bonds	241,384	245,844	(4,460)	-1.85%
Utilities	517,465	230,860	286,605	55.39%
Repair & Maintenance Costs	430,410	174,648	255,762	59.42%
Rentals	3,787,066	1,832,781	1,954,285	51.60%
Land	258,000	258,000	-	0.00%
Buildings	26,750	3,103	23,647	88.40%
Equipment	637,915	105,340	532,575	83.49%
Capitalized Contracts	55,645	7,325	48,320	86.84%
Debt Service	145,863	120,409	25,454	17.45%
Total General Fund Expenditures	79,057,403	36,848,363	42,209,040	53.39%
Excess (Deficiency) of Revenues over Expenditures	(1,579,896)	316,684		
Other Financing Sources (Uses)				
Operating Transfers In	530,589	969		
Operating Transfers Out	(6,128,390)	(3,130,786)		
Total Other Financing Sources (Uses)	(5,597,801)	(3,129,817)		
Net Change in Fund Balance	(7,177,697)	(2,813,133)		
Fund Balance - July 1, 2010	11,367,697	11,367,697		
Fund Balance - December 31, 2010	4,190,000	8,554,564		

LANCASTER COUNTY
COMPARISON OF BUDGETED REVENUES (BU 9999)
FY11 COMPARED TO FY10

GENERAL FUND	BUDGET	BUDGET	DIFFERENCE	
	FY2011	FY2010	AMOUNT	PERCENT
REAL & PERSONAL TAX	46,280,371	45,748,052	532,319	1.16%
M.V. TAX	6,500,000	6,500,000	-	0.00%
INHERITANCE TAX	3,000,000	3,000,000	-	0.00%
BEER & LIQUOR LICENSE	2,500	1,000	1,500	150.00%
US ENTITLEMENT LANDS	10,500	10,500	-	0.00%
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	-	-	-	
INSURANCE TAX ALLOCATION	350,000	350,000	-	0.00%
CARLINE TAX	35,000	25,000	10,000	40.00%
AIRLINE TAX	250,000	350,000	(100,000)	-28.57%
MOTOR VEHICLE PRO RATE	110,000	110,000	-	0.00%
STATE AID	637,360	723,600	(86,240)	-11.92%
IN LIEU OF TAXES	1,400,000	1,300,000	100,000	7.69%
CHECK COLLECTION FEE	30,000	30,000	-	0.00%
SUBDIVISION FEES	10,000	10,000	-	0.00%
CABLE TELEVISION	100,000	100,000	-	0.00%
OTHER REIMB & REFUNDS	965,654	2,893,764	(1,928,110)	-66.63%
OVERLOAD FINES	20,000	20,000	-	0.00%
SALE OF LAND	-	-	-	
RETIRMENT FORFEITURES	-	-	-	
INDIRECT COST RECOVERY	330,954	360,921	(29,967)	-8.30%
OTHER MISC REVENUE	100,100	57,100	43,000	75.31%
FEDERAL GRANT TRANSFERS	30,589	52,099	(21,510)	-41.29%
OTHER FUND TRANSFERS	500,000	-	500,000	
TOTAL	60,663,028	61,642,036	(979,008)	-1.59%

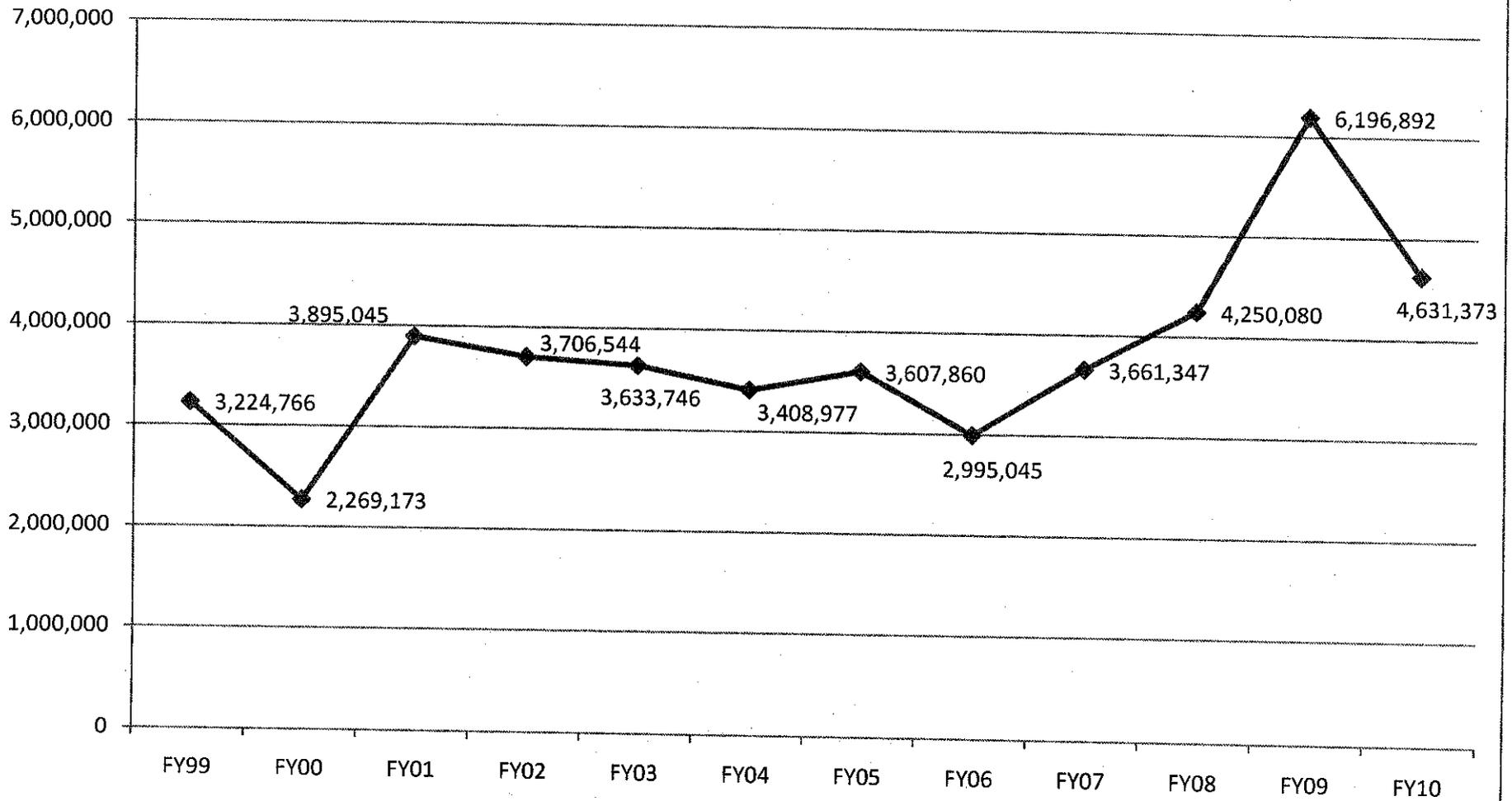
LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES (BU 9999)
FY11 COMPARED TO FY10

GENERAL FUND	YTD	YTD	DIFFERENCE	
	12/31/2010	12/31/2009	AMOUNT	PERCENT
REAL & PERSONAL TAX	21,429,619	21,324,595	105,024	0.49%
M.V. TAX	3,319,800	3,346,217	(26,417)	-0.79%
INHERITANCE TAX	3,383,987	2,989,417	394,570	13.20%
BEER & LIQUOR LICENSE	560	1,440	(880)	-61.11%
US ENTITLEMENT LANDS	-	-	-	
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	873	(0)	873	
INSURANCE TAX ALLOCATION	-	-	-	
CARLINE TAX	8,448	3,086	5,362	173.74%
AIRLINE TAX	(44,310)	6,064	(50,374)	-830.65%
MOTOR VEHICLE PRO RATE	13,022	8,933	4,089	45.77%
STATE AID	-	100,787	(100,787)	
IN LIEU OF TAXES	1,664	425	1,239	291.70%
CHECK COLLECTION FEE	9,050	11,060	(2,010)	-18.17%
SUBDIVISION FEES	3,140	2,150	990	46.05%
CABLE TELEVISION	-	-	-	
OTHER REIMB & REFUNDS	-	28	(28)	-100.00%
OVERLOAD FINES	16,118	12,780	3,339	26.12%
RENTAL INCOME - LAND	1,200	-	1,200	
SALE OF LAND	100	60	40	66.67%
RETIRMENT FORFEITURES	-	10,797	(10,797)	-100.00%
INDIRECT COST RECOVERY	165,477	180,461	(14,984)	-8.30%
OTHER MISC REVENUE	5,145	110	5,035	4575.55%
FEDERAL GRANT TRANSFERS	-	-	-	
OTHER FUND TRANSFERS	-	-	-	
TOTAL	28,313,894	27,998,410	315,484	1.13%

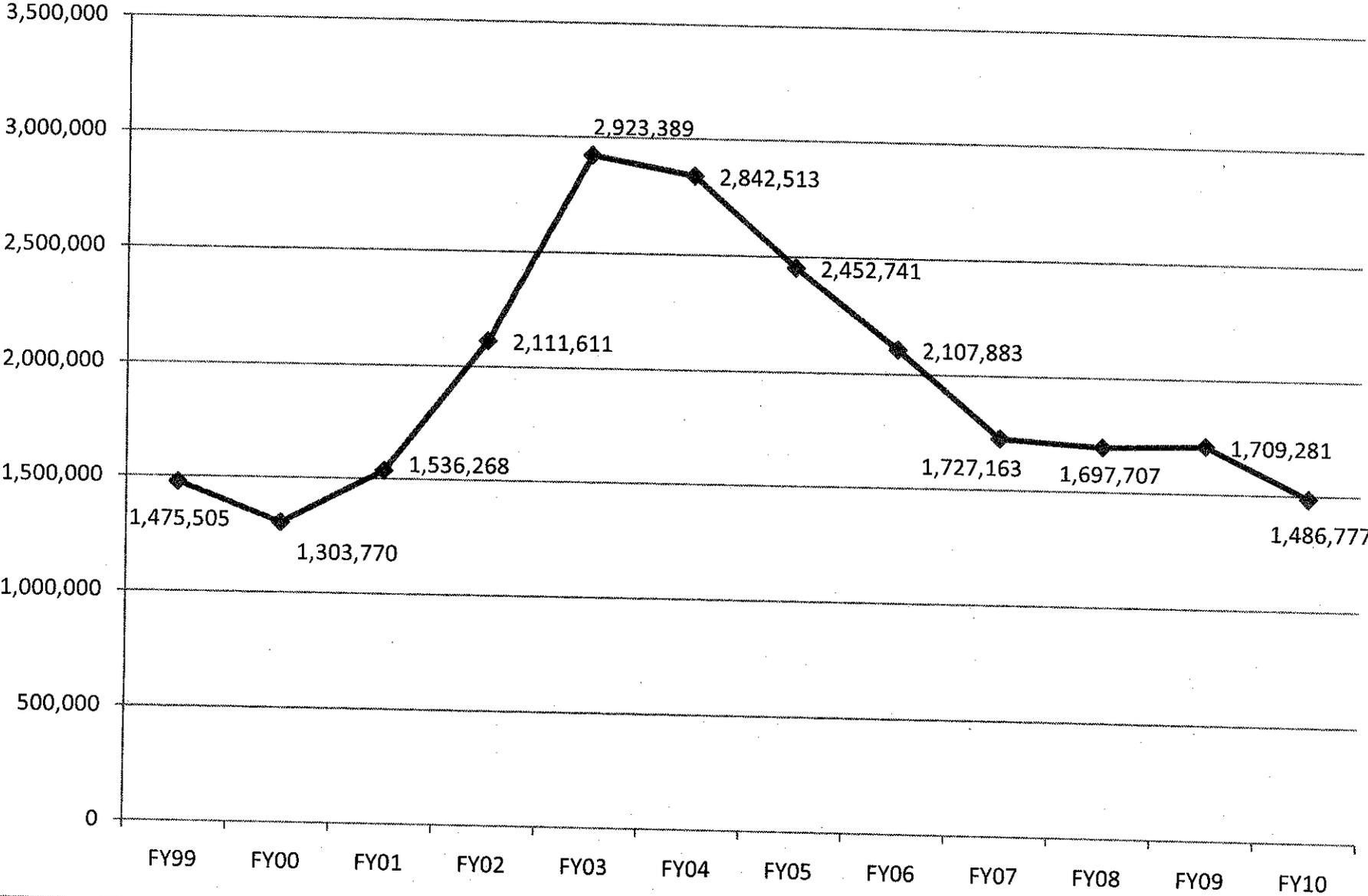
**LANCASTER COUNTY
INHERITANCE TAX COLLECTIONS**

	FY04		FY05		FY06		FY07		FY08	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
JUL	293,162	293,162	363,792	293,162	199,097	199,097	248,825	248,825	446,756	446,756
AUG	357,562	650,724	249,004	542,166	272,864	471,961	296,386	545,211	330,093	776,849
SEP	181,124	831,848	343,012	885,178	292,632	764,593	338,620	883,831	362,862	1,139,711
OCT	415,086	1,246,934	175,020	1,060,198	241,146	1,005,739	207,136	1,090,967	403,458	1,543,169
NOV	154,405	1,401,339	387,755	1,447,953	208,957	1,214,696	251,459	1,342,426	285,056	1,828,225
DEC	314,282	1,715,621	477,281	1,925,234	244,140	1,458,836	384,933	1,727,359	326,055	2,154,280
JAN	308,081	2,023,702	364,901	2,290,135	258,733	1,717,569	184,056	1,911,415	274,286	2,428,566
FEB	238,881	2,262,583	267,400	2,557,535	272,625	1,990,194	186,322	2,097,737	152,847	2,581,413
MAR	215,238	2,477,821	161,747	2,719,282	121,764	2,111,958	663,352	2,761,089	747,701	3,329,114
APR	344,774	2,822,595	231,288	2,950,570	304,426	2,416,384	245,600	3,006,689	161,813	3,490,927
MAY	357,002	3,179,597	359,876	3,310,446	337,594	2,753,978	277,482	3,284,171	279,534	3,770,461
JUN	229,380	3,408,977	297,414	3,607,860	241,067	2,995,045	377,176	3,661,347	479,619	4,250,080
BUDGET		1,620,000		1,620,000		2,020,000		2,020,000		2,443,000
VARIANCE		1,788,977		1,987,860		975,045		1,641,347		1,807,080
AVG MONTHLY	284,081		300,655		249,587		305,112		354,173	
	FY09		FY10		FY11					
	MONTH	YTD	MONTH	YTD	MONTH	YTD				
JUL	336,362	336,362	984,177	984,177	239,272	239,272				
AUG	371,896	708,258	334,657	1,318,834	863,274	1,102,546				
SEP	1,016,362	1,724,620	283,518	1,602,352	670,437	1,772,983				
OCT	219,155	1,943,775	299,428	1,901,780	437,616	2,210,599				
NOV	499,216	2,442,991	503,378	2,405,158	563,259	2,773,858				
DEC	573,599	3,016,590	584,259	2,989,417	610,130	3,383,988				
JAN	447,436	3,464,026	639,800	3,629,217						
FEB	814,045	4,278,071	151,995	3,781,212						
MAR	340,988	4,619,059	208,788	3,990,000						
APR	843,634	5,462,693	146,832	4,136,832						
MAY	374,490	5,837,183	129,396	4,266,228						
JUN	359,709	6,196,892	365,145	4,631,373						
BUDGET		2,443,000		3,000,000		3,000,000				
VARIANCE		3,019,693		1,631,373		383,988				
AVG MONTHLY	516,408		385,948		563,998					

Inheritance Tax Collections



Register of Deeds Fees



INTEREST INCOME COMPARISON
LANCASTER COUNTY

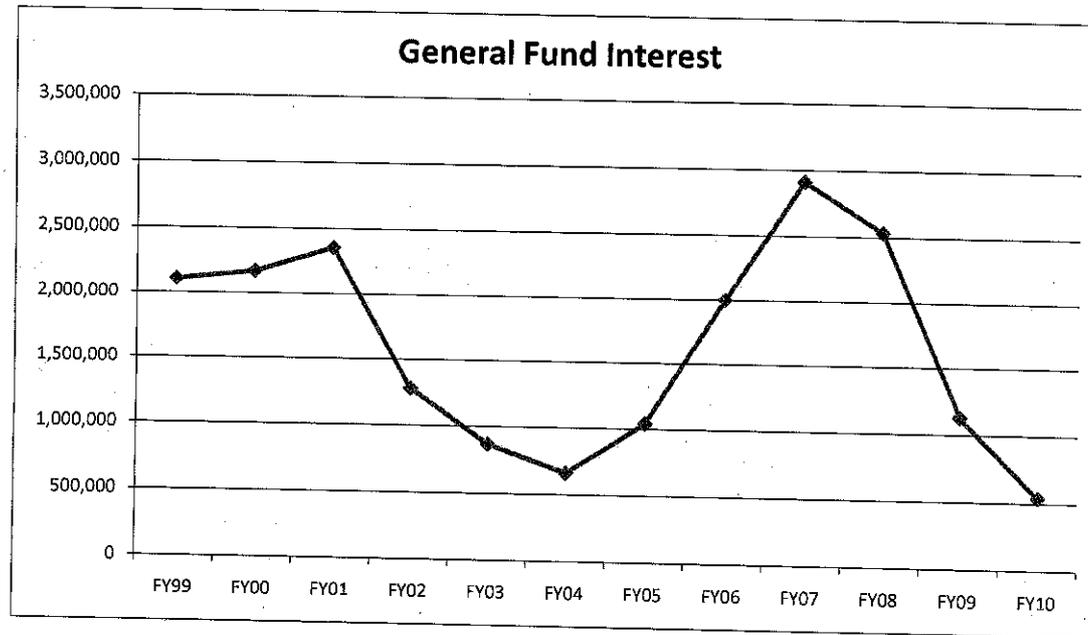
Total County

	FY06		FY07		FY08		FY09		FY10		FY11	
	<u>FY06</u>	<u>YTD</u>	<u>FY07</u>	<u>YTD</u>	<u>FY08</u>	<u>YTD</u>	<u>FY09</u>	<u>YTD</u>	<u>FY10</u>	<u>YTD</u>	<u>FY11</u>	<u>YTD</u>
JUL	47,381	47,381	205,622	205,622	43,571	43,571	156,325	156,325	16,143	16,143	22,689	22,689
AUG	250,608	297,989	329,482	535,104	438,144	481,715	229,083	385,408	94,141	110,284	70,620	93,309
SEP	271,195	569,184	267,165	802,269	485,333	967,048	115,987	501,395	41,154	151,438	21,851	115,160
OCT	87,120	656,304	197,718	999,987	322,303	1,289,351	86,644	588,039	56,908	208,346	18,568	133,728
NOV	199,149	855,453	228,620	1,228,607	206,758	1,496,109	124,400	712,439	45,936	254,282	25,206	158,934
DEC	81,440	936,893	106,329	1,334,936	234,455	1,730,564	163,595	876,034	103,909	358,191	27,764	186,698
JAN	92,691	1,029,584	142,117	1,477,053	104,672	1,835,236	109,809	985,843	31,285	389,476		
FEB	150,899	1,180,483	397,801	1,874,854	374,977	2,210,213	122,088	1,107,931	126,294	515,770		
MAR	79,810	1,260,293	139,809	2,014,663	58,522	2,268,735	46,401	1,154,332	58,689	574,459		
APR	283,953	1,544,246	321,654	2,336,317	166,001	2,434,736	41,804	1,196,136	50,406	624,865		
MAY	328,859	1,873,105	421,027	2,757,344	233,573	2,668,309	53,013	1,249,149	31,078	655,943		
JUN	232,301	2,105,406	368,415	3,125,759	179,492	2,847,801	67,757	1,316,906	26,461	682,404		
	2,105,406		3,125,759		2,847,801		1,316,906		682,404			

GENERAL FUND

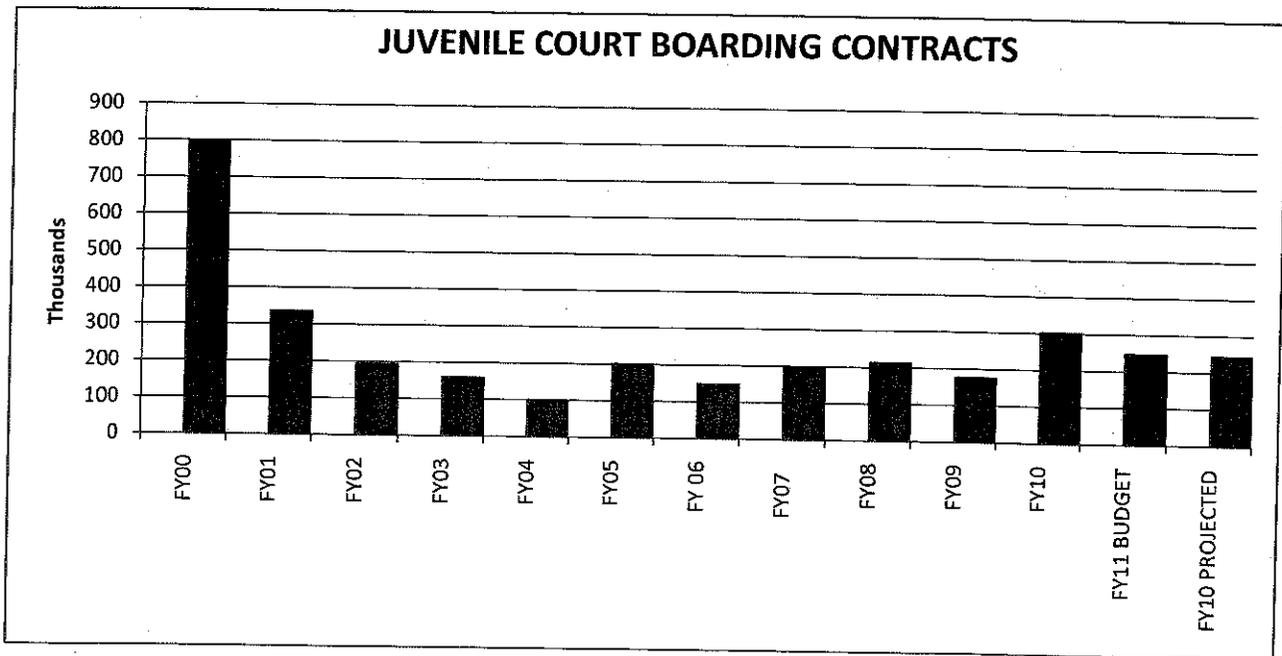
FY97	1,825,503
FY98	2,177,305
FY99	2,103,946
FY00	2,167,431
FY01	2,352,375
FY02	1,277,481
FY03	868,267
FY04	661,008
FY05	1,038,793
FY06	1,999,821
FY07	2,910,906
FY08	2,533,401
FY09	1,126,176
FY10	538,956
6 months FY11	139,080

G.F. BUDGET FOR FY03	1,400,000
G.F. BUDGET FOR FY04	800,000
G.F. BUDGET FOR FY05	800,000
G.F. BUDGET FOR FY06	1,100,000
G.F. BUDGET FOR FY07	2,000,000
G.F. BUDGET FOR FY08	2,800,000
G.F. BUDGET FOR FY09	1,700,000
G.F. BUDGET FOR FY10	1,000,000
G.F. BUDGET FOR FY11	500,000

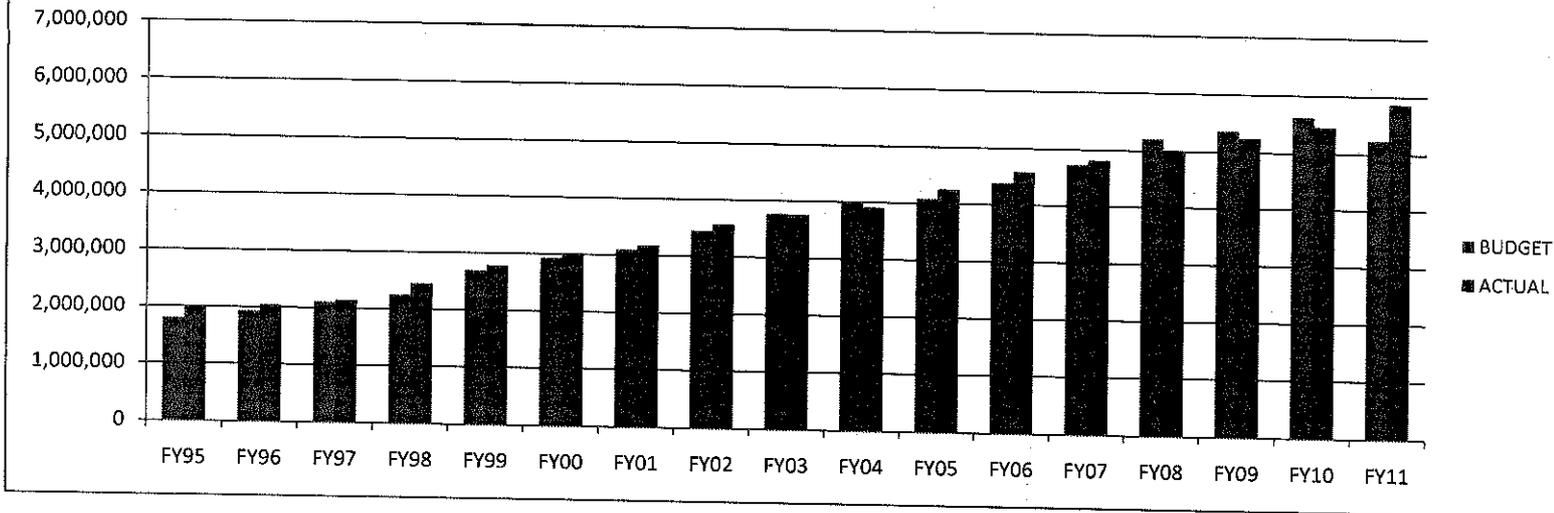


**LANCASTER COUNTY BOARDING CONTRACTS
JUVENILE COURT
FY00 TO FY10 ACTUAL NET COST
FY11 PROJECTED BASED ON BILLS PAID - JULY THROUGH DEC**

FY00	800,827
FY01	338,497
FY02	197,249
FY03	162,425
FY04	103,558
FY05	203,689
FY 06	151,411
FY07	202,048
FY08	215,793
FY09	179,792
FY10	305,355
FY11 BUDGET	250,000
FY10 PROJECTED	247,186 BASED ON JULY THROUGH DEC EXPENDITURES - \$123,593



INDIGENT DEFENSE COSTS



	BUDGET	ACTUAL	ACTUAL INCREASE	
			AMOUNT	PERCENT
FY95	1,793,060	2,006,096		
FY96	1,928,680	2,040,281	34,185	1.70%
FY97	2,108,771	2,140,764	100,483	4.92%
FY98	2,252,417	2,450,910	310,146	14.49%
FY99	2,699,956	2,787,209	336,299	13.72%
FY00	2,932,116	3,022,312	235,103	8.44%
FY01	3,101,743	3,175,505	153,193	5.07%
FY02	3,445,590	3,567,135	391,630	12.33%
FY03	3,765,702	3,753,031	185,896	5.21%
FY04	4,003,273	3,906,015	152,984	4.08%
FY05	4,077,059	4,246,774	340,759	8.72%
FY06	4,383,143	4,578,355	331,581	7.81%
FY07	4,732,734	4,815,938	237,583	5.19%
FY08	5,204,942	5,014,603	198,665	4.13%
FY09	5,364,492	5,237,434	222,831	4.44%
FY10	5,620,839	5,454,451	217,017	4.14%
FY11	5,236,285	5,861,548	407,097	7.46%

Projected

Indigent Legal Costs
Lancaster County

BUDGET FOR FY11

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY11 Budget	666,346	200,000	762,260	310,000	3,297,679	5,236,285
Expended (6 months)	378,029	86,934	584,992	210,670	1,670,149	2,930,774
Balance 12-31-10	288,317	113,066	177,268	99,330	1,627,530	2,305,511
Projected Fiscal Year Variance	756,058 (89,712)	173,868 26,132	1,169,984 (407,724)	421,340 (111,340)	3,340,298 (42,619)	5,861,548 (625,263)

BUDGET FOR FY10

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

BUDGET FOR FY09

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

BUDGET FOR FY08

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY08 Budget	1,105,308	165,000	582,500	290,000	3,062,134	5,204,942
Expended	1,147,698	161,326	367,460	276,090	3,062,029	5,014,603
Variance	(42,390)	3,674	215,040	13,910	105	190,339

GENERAL ASSISTANCE

	<u>6-30-07</u>	<u>6-30-08</u>	<u>6-30-09</u>	<u>6-30-10</u>	<u>FY11</u>	<u>12/31/2010</u>	<u>REMAINING</u>	<u>PERCENT</u>
CLIENT SERVICES:	<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 RENT	226,591	134,923	80,696	60,413	75,000	27,534	47,467	63.29%
OTHER SERVICES	195,967	166,016	100,169	101,542	111,000	45,421	65,579	59.08%
BURIALS	42,046	64,291	74,323	61,184	50,500	29,679	20,821	41.23%
BOARDING CONTRACTS	25,366	-	-	-	-	-	-	-
HOSPITAL	738,165	758,959	565,355	367,965	218,500	137,366	81,134	37.13%
PHARMACY	592,687	375,482	357,268	404,641	440,000	170,773	269,227	61.19%
PHYSICIAN	423,362	314,888	615,485	653,028	749,070	389,735	359,335	47.97%
OTHER MEDICAL	204,514	32,959	72,803	44,242	55,000	2,694	52,306	95.10%
SUBTOTAL	2,448,698	1,847,518	1,866,098	1,693,015	1,699,070	803,201	895,869	52.73%
RENT & ADMINISTRATION:								
G.A. CONTRACT STATE								
FACILITY RENT	255,643	262,415	265,210	273,092	270,000	70,350	199,650	73.94%
LLCHD P.C. CONTRACT	124,948	487,182	268,500	424,705	430,930	215,465	215,465	50.00%
TOTAL G.A./MED	2,829,289	2,597,114	2,399,808	2,390,812	2,400,000	1,089,016	1,310,984	54.62%
REVENUE	294,411	665,923	685,143	615,458	600,000	211,964	388,036	64.67%

PHARMACY REIMBURSEMENT TO 12-31-10 IS 73,012.44
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-10 TOTALS 264,047.24
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-09 TOTALS 302,908.49
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-08 TOTALS 184,932.12
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-07 TOTALS 37,353.73

LANCASTER COUNTY
MID-YEAR REVIEW OF OTHER COUNTY FUNDS
FY11 BUDGET

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

Workers Comp (Fund 12)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	589,155	586,650	2,505	0.43%
Interest Income	10,000	5,049	4,951	49.51%
Total Revenues	599,155	591,699	7,456	1.24%
Expenditures				
Workers Comp				
Salaries & Wages	96,667	49,316	47,351	48.98%
Employee Benefits	27,805	14,041	13,764	49.50%
Office Supplies	1,000	230	770	77.03%
Other Contracted Services	22,333	5,912	16,421	73.53%
City/County Shared	400	-	400	100.00%
Trans, Travel & Subsistance	150	-	150	100.00%
Communications	770	338	432	56.10%
Postage, Courier & Freight	200	96	104	51.76%
Printing & Advertising	400	117	283	70.71%
Contracted Health Services	225,000	112,214	112,786	50.13%
Misc. Fees & Services	53,150	10,250	42,900	80.71%
Insurance & Surety Bonds	1,421,382	89,925	1,331,457	93.67%
Rentals	4,591	2,296	2,295	50.00%
Total Workers Comp Expenditures	1,853,848	284,735	1,569,113	84.64%
Excess (Deficiency) of Revenues over Expenditures	(1,254,693)	306,964		
Fund Balance - July 1, 2010	1,254,693	1,254,693		
Fund Balance - December 31, 2010	-	1,561,657		

Lancaster County
Workers Compensation Fund (Fund 12)

	<u>Budget FY11</u>	<u>FY11</u>	<u>FY10</u>	<u>FY09</u>	<u>FY08</u>	<u>FY07</u>
Total Expenditures (BU 9550)	1,696,812.00	206,446.31	549,049.96	462,240.37	593,679.69	471,097.61
Total Expenditures (BU 6160)	<u>157,036.00</u>	<u>78,288.90</u>	<u>157,287.83</u>	<u>143,917.25</u>	<u>144,874.79</u>	<u>115,519.04</u>
Total Expenditures (Fund 12)	1,853,848.00	284,735.21	706,337.79	606,157.62	738,554.48	586,616.65
Breakdown of Larger						
<u>Expenditures by Type (BU 9550):</u>						
Medical Services	225,000.00	112,213.64	166,904.95	187,997.47	261,098.11	190,998.31
Admin Fees		2,000.00	1,973.00	2,000.00	1,626.00	1,400.00
Assessment		-	<u>46,902.00</u>	<u>30,756.00</u>	<u>45,117.00</u>	<u>53,958.00</u>
Self Insured Permit	35,000.00	2,000.00	48,875.00	32,756.00	46,743.00	55,358.00
Excess Work Comp		28,779.00	39,259.00	51,642.00	59,085.00	56,395.00
Audit		-	<u>667.00</u>	-	<u>2,769.00</u>	<u>261.00</u>
Other Insurance	40,000.00	28,779.00	39,926.00	51,642.00	61,854.00	56,656.00
Compensation Payments	200,000.00	61,146.04	277,756.04	170,505.29	207,344.60	151,733.97
Budget Amount for Future Claims	1,181,382.00		937,377.00	900,078.00	977,918.00	642,021.00
REVENUE:						
County Share - Agency Payments	586,155.00	586,155.00	590,266.00	566,721.00	916,200.00	889,880.00
Total Revenues (Fund 12)	599,155.00	591,699.13	807,819.35	620,084.08	968,232.41	918,881.96
Difference between Rev/Exp			101,481.56	13,926.46	229,677.93	332,265.31

Other Self Insurance (Fund 13)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	<u>FY2010-2011</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Charges for Services	90,290	95,801	(5,511)	-6.10%
Interest Income	2,500	532	1,968	78.73%
Total Revenues	92,790	96,333	(3,543)	-3.82%
Expenditures				
Other Self Insurance				
Other Contracted Services	30,700	15,680	15,020	48.93%
Insurance & Surety Bonds	305,945	225,249	80,696	26.38%
Total Workers Comp Expenditures	336,645	240,929	95,716	28.43%
Excess (Deficiency) of Revenues over Expenditures	(243,855)	(144,596)		
Fund Balance - July 1, 2010	243,855	243,855		
Fund Balance - December 31, 2010	-	99,259		

Lancaster County
Other Self Insurance Fund (Fund 13)

	<u>Budget FY11</u>	<u>FY11</u>	<u>FY10</u>	<u>FY09</u>	<u>FY08</u>	<u>FY07</u>
Total Expenditures (BU 9560)	285,510.00	240,929.04	285,472.92	282,468.58	274,880.44	280,833.69
Total Expenditures (BU 9562)	-	-	-	-	-	-
Total Expenditures (BU 9582)	51,135.00	-	4,731.77	-	-	-
Total Expenditures (Fund 13)	336,645.00	240,929.04	290,204.69	282,468.58	274,880.44	280,833.69
Breakdown of Larger Expenditures by Type:						
BU 9560 -						
Other Misc Contracted Serv (UNICO)	30,700.00	15,679.90	32,549.17	29,620.58	28,957.00	28,114.00
Liability Insurance (UNICO - Fiduciary)	4,810.00	4,810.00	4,810.00	4,810.00	4,810.00	-
Other Insurance (Commercial)	250,000.00	205,313.00	248,000.00	247,623.00	240,737.00	246,100.00
Liability Loss Payments	-	15,126.14	113.75	415.00	376.44	6,619.69
	285,510.00	240,929.04	285,472.92	282,468.58	274,880.44	280,833.69
BU 9582 -						
Liability Loss Payments	-	-	4,731.77	-	-	-
Budget Amount for Future Claims						
	51,135.00					
REVENUE:						
County Share -						
Agency Payments	90,290.00	90,290.00	89,319.00	95,115.00	96,800.00	182,435.00
Total Revenues (Fund 13)	92,790.00	96,332.87	97,701.10	111,510.73	133,692.93	199,569.01
Difference between Rev/Exp			(192,503.59)	(170,957.85)	(141,187.51)	(81,264.68)

Group Insurance (Fund 14)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	11,605,000	4,749,299	6,855,701	59.08%
Total Revenues	11,605,000	4,836,984	6,768,016	58.32%
Expenditures				
Other Self Insurance				
Other Contracted Services	950,000	348,652	601,348	63.30%
Insurance & Surety Bonds	15,404,832	5,054,459	10,350,373	67.19%
Total Workers Comp Expenditures	16,354,832	5,403,111	10,951,721	66.96%
Excess (Deficiency) of Revenues over Expenditures	(4,749,832)	(566,127)		
Fund Balance - July 1, 2010	4,749,832	4,749,832		
Fund Balance - December 31, 2010	-	4,183,705		

Lancaster County
Group Insurance Fund (Fund 14)

	<u>Budget FY11</u>	<u>FY11</u>	<u>FY10</u>	<u>FY09</u>	<u>FY08</u>	<u>FY07</u>
Total Expenditures - BU 9591 (Health)	15,526,068.00	5,130,757.04	10,992,229.58	11,011,301.30	9,890,445.07	8,645,381.94
Total Expenditures - BU 9590 (Dental)	828,764.00	272,353.54	685,364.11	672,991.82	628,462.52	554,495.16
Total Expenditures (Fund 14)	16,354,832.00	5,403,110.58	11,677,593.69	11,684,293.12	10,518,907.59	9,199,877.10
Breakdown of Larger <u>Expenditures by Type:</u>						
BU 9591 -						
Management Fees	900,000.00	325,946.15	919,316.90	1,033,338.80	1,018,883.76	954,073.76
Liability Loss Payments	<u>14,626,068.00</u>	<u>4,804,810.89</u>	<u>10,072,912.68</u>	<u>9,977,962.50</u>	<u>8,871,561.31</u>	<u>7,691,308.18</u>
	15,526,068.00	5,130,757.04	10,992,229.58	11,011,301.30	9,890,445.07	8,645,381.94
BU 9590 -						
Management Fees	50,000.00	22,705.62	54,725.49	61,357.17	58,846.74	58,149.66
Liability Loss Payments	<u>778,764.00</u>	<u>249,647.92</u>	<u>630,638.62</u>	<u>611,634.65</u>	<u>569,615.78</u>	<u>496,345.50</u>
	828,764.00	272,353.54	685,364.11	672,991.82	628,462.52	554,495.16
REVENUE:						
BU 9591 -						
County	9,600,000.00	3,890,583.54	9,568,158.00	9,136,323.40	8,623,969.20	8,185,705.50
Employee	1,315,000.00	581,663.72	1,311,128.82	1,169,691.48	1,117,923.77	1,064,867.42
Other (Rebates)	<u>-</u>	<u>87,684.45</u>	<u>98,923.91</u>	<u>82,919.82</u>	<u>17,066.46</u>	<u>107,642.34</u>
	10,915,000.00	4,559,931.71	10,978,210.73	10,388,934.70	9,758,959.43	9,358,215.26
BU 9591 -						
County	518,000.00	210,064.40	515,611.99	492,942.39	459,367.99	413,147.18
Employee	<u>172,000.00</u>	<u>66,987.60</u>	<u>171,227.18</u>	<u>156,912.74</u>	<u>146,302.71</u>	<u>133,518.32</u>
	690,000.00	277,052.00	686,839.17	649,855.13	605,670.70	546,665.50
Total Revenues (Fund 14)	11,605,000.00	4,836,983.71	11,665,049.90	11,038,789.83	10,364,630.13	9,904,880.76
Difference between Rev/Exp			(12,543.79)	(645,503.29)	(154,277.46)	705,003.66

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

GROUP HEALTH INSURANCE

FOR	EFFECTIVE	SINGLE			2/4 PARTY			FAMILY			BUDGETED AMOUNT FISCAL YEAR	TOTAL	CHANGE	%CHANGE
		SINGLE	CHANGE	%CHANGE	2/4 PARTY	CHANGE	%CHANGE	FAMILY	CHANGE	%CHANGE				
POS	12	01/01/2011	477.74	22.76	5.00%	913.68	43.52	5.00%	1,218.20	58.02	5.00%	Projected	394,025	5.00%
POS	11	01/01/2010	454.98	27.38	6.40%	870.16	52.34	6.40%	1,160.18	69.80	6.40%	7,880,491	-1,917,389	-19.57%
POS	10	01/01/2009	427.60	14.30	3.46%	817.82	27.38	3.46%	1,090.38	36.48	3.46%	9,797,880	465,538	4.99%
POS	09	01/01/2008	413.30	0.00	0.00%	790.44	0.00	0.00%	1,053.90	0.00	0.00%	9,332,342	236,054	2.60%
POS	08	01/01/2007	413.30	-45.92	-10.00%	790.44	-87.84	-10.00%	1,053.90	-117.10	-10.00%	9,096,288	-287,280	-3.06%
POS	07	01/01/2006	459.22	0.00	0.00%	878.28	0.00	0.00%	1,171.00	0.00	0.00%	9,383,568	-145,340	-1.53%
POS	06	01/01/2005	459.22	50.38	12.32%	878.28	96.34	12.32%	1,171.00	128.46	12.32%	9,528,908	1,197,744	14.38%
POS	05	01/01/2004	408.84	29.94	7.90%	781.94	57.26	7.90%	1,042.54	76.32	7.90%	8,331,164	1,070,521	14.74%
POS	04	01/01/2003	378.90	20.17	5.62%	724.68	38.60	5.62%	966.22	51.44	5.62%	7,260,643	560,924	8.37%

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

GROUP DENTAL INSURANCE

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

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

Visitors Improvement (Fund 18)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	990,377	467,923	522,454	52.75%
Total Revenues	990,377	467,923	522,454	52.75%
Expenditures				
Visitors Improvement				
Other Contracted Services	3,490,265	324,352	3,165,913	90.71%
Total Visitors Improvement Expenditures	3,490,265	324,352	3,165,913	90.71%
Excess (Deficiency) of Revenues over Expenditures	(2,499,888)	143,571		
Fund Balance - July 1, 2010	2,499,888	2,499,888		
Fund Balance - December 31, 2010	-	2,643,459		

BREAKDOWN:		1%	Bid Fees 1/2%	Grants 1/2%	Total
(9-4-2007)	Transfer	721,576.50	360,788.25	360,788.25	1,443,153.00
	Payments	500,000.00	231,553.71	-	731,553.71
	Receipts	516,161.28	258,080.64	258,080.64	1,032,322.56
(6-30-08)	Balance	737,737.78	387,315.18	618,868.89	1,743,921.85
	Receipts	630,567.10	315,283.55	315,283.55	1,261,134.20
	Payments	639,432.37	261,100.19	-	900,532.56
(6-30-09)	Balance	728,872.51	441,498.54	934,152.44	2,104,523.52
7/09 - 2/10	Receipts	252,432.09	126,216.05	126,216.05	504,864.18
3/10 - 6/10	Receipts	211,353.23	158,514.92	52,838.31	422,706.45
7/09 - 6/10	Payments	118,567.63	383,638.22	30,000.00	532,205.85
(6-30-10)	Balance	1,074,090.20	342,591.28	1,083,206.79	2,499,888.30
7/10 - 12/10	Receipts	233,961.61	175,471.20	58,490.40	467,923.21
7/10 - 12/10	Payments	175,000.00	119,352.26	30,000.00	324,352.26
	Balance	1,133,051.80	398,710.23	1,111,697.19	2,643,459.25

Project: (1%)	<u>Allocated</u>	<u>Paid</u>	<u>Remaining</u>
Ag Society	500,000.00	500,000.00	-
West Haymarket	750,000.00	750,000.00	-
Centennial Mall	100,000.00	-	100,000.00
Sherman Field	150,000.00	-	150,000.00
Penguin Exhibit	150,000.00	150,000.00	-
Union Plaza	25,000.00	25,000.00	-
Wayfinding Project	8,000.00	8,000.00	-
Totals	<u>1,683,000.00</u>	<u>1,433,000.00</u>	<u>250,000.00</u>

Bid Fees:

July 2006 thru June 2007	231,553.71	Paid 1/3/2008
July 2007 thru June 2008	261,100.19	Paid 8/29/2008
July 2008 thru May 2009	231,144.63	Paid 8/7/2009
June 2009	25,399.51	Paid 9/18/2009
July 2009 thru December 2009	127,094.08	Paid 5/25/2010
January 2010 thru June 2010	119,352.26	Paid 9/1/2010
	<u>995,644.38</u>	

Grants:

	<u>Allocated</u>	<u>Paid</u>	<u>Remaining</u>
Childrens Museum	10,000.00	10,000.00	-
Childrens Zoo	10,000.00	10,000.00	-
Spring Creek Audubon	10,000.00	10,000.00	-
Updowntowner's (GoLincolnGo)	10,000.00	10,000.00	-
Childrens Museum	10,000.00	10,000.00	-
Parks & Rec Foundation	10,000.00	-	10,000.00
Lincoln Arts Council	10,000.00	-	10,000.00
Star City BMX	10,000.00	-	10,000.00
Lied Center	10,000.00	-	10,000.00
Ag Society	10,000.00	10,000.00	-
Quilt Center	10,000.00	-	10,000.00
University of Nebraska (Pershing)	10,000.00	-	10,000.00
Model Railroad Club	5,845.00	-	5,845.00
Childrens Museum	10,000.00	-	10,000.00
Nebraska Sports Council	10,000.00	-	10,000.00
	<u>145,845.00</u>	<u>60,000.00</u>	<u>85,845.00</u>

Visitors Promotion (Fund 19)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	<u>FY2010-2011 Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Revenues				
Taxes	990,377	467,923	522,454	52.75%
Total Revenues	990,377	467,923	522,454	52.75%
Expenditures				
Visitors Promotion				
Other Contracted Services	1,008,019	504,009	504,010	50.00%
Misc. Fees & Services	463,021	-	463,021	100.00%
Total Visitors Promotion Expenditures	1,471,040	504,009	967,031	65.74%
Excess (Deficiency) of Revenues over Expenditures	(480,663)	(36,086)		
Fund Balance - July 1, 2010	480,663	480,663		
Fund Balance - December 31, 2010	-	444,577		

Library (Fund 20)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	604,145	283,513	320,632	53.07%
State Revenues	2,500	505	1,995	79.79%
Other Intergovernmental	-	74	(74)	
Total Revenues	606,645	284,092	322,553	53.17%
Expenditures				
Library				
City/County Shared	623,091	-	623,091	100.00%
Misc. Fees & Services	1,000	-	1,000	100.00%
Total Library Expenditures	624,091	-	624,091	100.00%
Excess (Deficiency) of Revenues over Expenditures	(17,446)	284,092		
Fund Balance - July 1, 2010	27,446	27,446		
Fund Balance - December 31, 2010	10,000	311,538		

Bridge & Road (Fund 21)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Federal Grants	-	7,792	(7,792)	
Charges for Services	5,778,111	3,922,038	1,856,073	32.12%
Interest Income	40,000	21,721	18,279	45.70%
Other Revenues	10,000	-	10,000	100.00%
Total Revenues	5,828,111	3,951,550	1,876,561	32.20%
Expenditures				
Bridge & Road				
Salaries & Wages	1,576,213	807,246	768,967	48.79%
Employee Benefits	629,151	321,031	308,120	48.97%
Other Compensation Costs	44,180	44,180	-	0.00%
Office Supplies	950	-	950	100.00%
Operating Supplies	42,850	13,916	28,934	67.52%
Medical Supplies	100	-	100	100.00%
Energy Supplies	415,000	184,498	230,502	55.54%
Highway & Bridge Supplies	639,200	613,457	25,743	4.03%
Traffic Control Supplies	16,500	-	16,500	100.00%
Repair & Maintenance Supplies	97,000	58,867	38,133	39.31%
Postage, Courier & Freight	900	183	717	79.72%
Misc. Fees & Services	5,300	535	4,765	89.91%
Utilities	56,800	22,400	34,400	60.56%
Repair & Maintenance Costs	45,700	17,277	28,423	62.19%
Rentals	12,700	-	12,700	100.00%
Land	374,000	71,282	302,718	80.94%
Equipment	242,600	126,094	116,506	48.02%
Capitalized Contracts	9,624,786	5,286,763	4,338,023	45.07%
Total Bridge & Road Expenditures	13,823,930	7,567,729	6,256,201	45.26%
Excess (Deficiency) of Revenues over Expenditures	(7,995,819)	(3,616,179)		
Other Financing Sources (Uses)				
Operating Transfers In	6,212,392	3,106,196		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	6,212,392	3,106,196		
Net Change in Fund Balance	(1,783,427)	(509,983)		
Fund Balance - July 1, 2010	2,083,427	2,083,427		
Fund Balance - December 31, 2010	300,000	1,573,444		

Highway (Fund 22)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Licenses and Permits	-	2,020	(2,020)	
Federal Grants	-	27,204	(27,204)	
State Revenues	5,426,250	2,302,403	3,123,847	57.57%
Charges for Services	30,000	20,877	9,123	30.41%
Interest Income	25,000	2,568	22,432	89.73%
Other Revenues	20,000	36,308	(16,308)	-81.54%
Total Revenues	5,501,250	2,391,380	3,109,870	56.53%
Expenditures				
Highway				
Salaries & Wages	1,821,977	881,912	940,065	51.60%
Employee Benefits	670,907	321,468	349,439	52.08%
Other Compensation Costs	44,180	44,180	-	0.00%
Office Supplies	2,700	958	1,742	64.53%
Operating Supplies	120,700	65,208	55,492	45.97%
Medical Supplies	100	22	78	78.42%
Energy Supplies	618,000	251,288	366,712	59.34%
Highway & Bridge Supplies	1,031,300	614,385	416,915	40.43%
Traffic Control Supplies	152,500	14,775	137,725	90.31%
Repair & Maintenance Supplies	272,600	142,720	129,880	47.64%
Other Contracted Services	4,600	3,079	1,521	33.07%
Communications	5,450	2,549	2,901	53.22%
Postage, Courier & Freight	3,800	1,314	2,486	65.41%
Printing & Advertising	600	260	340	56.68%
Misc. Fees & Services	5,200	1,965	3,235	62.22%
Utilities	35,200	12,187	23,013	65.38%
Repair & Maintenance Costs	124,500	38,945	85,555	68.72%
Rentals	11,500	1,555	9,945	86.48%
Buildings	148,000	-	148,000	100.00%
Equipment	579,806	527,583	52,223	9.01%
Capitalized Contracts	340,000	8,958	331,042	97.37%
Total Highway Expenditures	5,993,620	2,935,309	3,058,311	51.03%
Excess (Deficiency) of Revenues over Expenditures	(492,370)	(543,929)		
Fund Balance - July 1, 2010	692,370	692,370		
Fund Balance - December 31, 2010	200,000	148,441		

Veterans Aid (Fund 26)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	<u>FY2010-2011</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Total Revenues	-	-	-	
Expenditures				
Veterans Aid				
Contracted Health Services	3,064	-	3,064	100.00%
Other Client Services	14,000	4,309	9,691	69.22%
Total Veterans Aid Expenditures	17,064	4,309	12,755	74.75%
Excess (Deficiency) of Revenues over Expenditures	(17,064)	(4,309)		
Other Financing Sources (Uses)				
Operating Transfers In	5,000	5,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	5,000	5,000		
Net Change in Fund Balance	(12,064)	691		
Fund Balance - July 1, 2010	15,325	15,325		
Fund Balance - December 31, 2010	3,261	16,016		

Grants (Fund 27)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

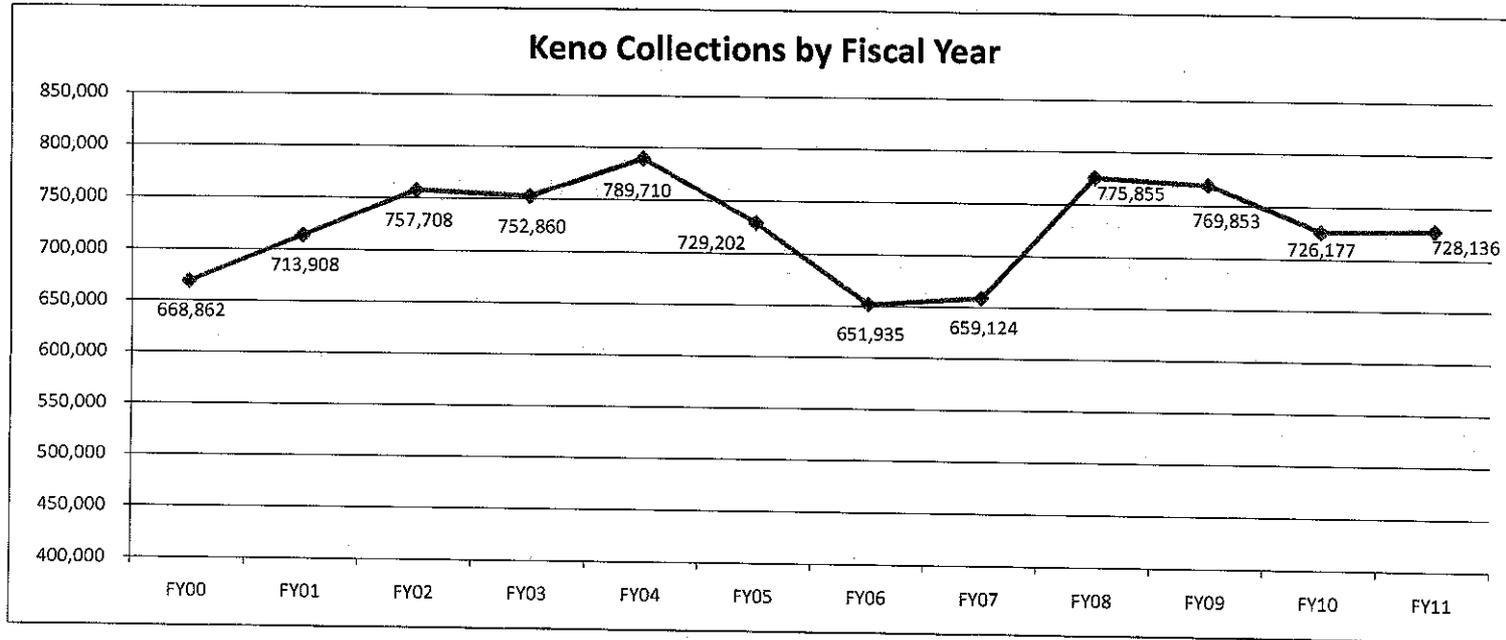
	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Federal Grants	3,838,681	820,393	3,018,288	78.63%
State Revenues	436,193	200,004	236,189	54.15%
Other Intergovernmental	8,100	-	8,100	100.00%
Charges for Services	80,893	11,944	68,949	85.24%
Fines & Forfeitures	50,000	-	50,000	100.00%
Other Revenues	15,500	22,374	(6,874)	-44.35%
Total Revenues	4,429,367	1,054,715	3,374,652	76.19%
Expenditures				
Grants				
Office Supplies	-	195	(195)	
Operating Supplies	10,830	26,912	(16,082)	-148.49%
Energy Supplies	8,000	5,000	3,000	37.50%
Food Supplies	100	-	100	100.00%
Other Contracted Services	3,565,471	1,037,385	2,528,086	70.90%
Trans, Travel & Subsistence	12,392	44,358	(31,966)	-257.96%
Communications	-	1,158	(1,158)	
Postage, Courier & Freight	-	703	(703)	
Printing & Advertising	-	3,396	(3,396)	
Misc. Fees & Services	1,461,480	48,410	1,413,070	96.69%
Rentals	-	420	(420)	
Equipment	50,000	66,533	(16,533)	-33.07%
Total Grants Expenditures	5,108,273	1,234,471	3,873,802	75.83%
Excess (Deficiency) of Revenues over Expenditures	(678,906)	(179,756)		
Other Financing Sources (Uses)				
Operating Transfers In	38,000	-		
Operating Transfers Out	(30,589)	(969)		
Total Other Financing Sources (Uses)	7,411	(969)		
Net Change in Fund Balance	(671,495)	(180,724)		
Fund Balance - July 1, 2010	671,495	671,495		
Fund Balance - December 31, 2010	-	490,771		

Keno (Fund 28)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Other Revenues	600,000	364,065	235,935	39.32%
Total Revenues	600,000	364,065	235,935	39.32%
Expenditures				
Keno				
Other Contracted Services	889,746	759,620	130,126	14.63%
City/County Shared	622,177	-	622,177	100.00%
Not-For-Profit Contracts	40,000	15,041	24,959	62.40%
Misc. Fees & Services	880,992	-	880,992	100.00%
Total Keno Expenditures	2,432,915	774,661	1,658,254	68.16%
Excess (Deficiency) of Revenues over Expenditures	(1,832,915)	(410,596)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	(274,314)	(137,157)		
Total Other Financing Sources (Uses)	(274,314)	(137,157)		
Net Change in Fund Balance	(2,107,229)	(547,753)		
Fund Balance - July 1, 2010	2,107,229	2,107,229		
Fund Balance - December 31, 2010	-	1,559,476		

**LANCASTER COUNTY
KENO COLLECTIONS**

	FY06		FY07		FY08		FY09		FY10		FY11	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
JUL	47,180	47,180	56,651	56,651	53,410	53,410	63,400	63,400	53,141	53,141	54,818	54,818
AUG	47,101	94,281	54,331	110,982	51,892	105,302	57,592	120,992	54,577	107,718	60,328	115,146
SEP	48,038	142,319	51,753	162,735	59,635	164,937	64,765	185,757	52,546	160,264	61,899	177,045
OCT	51,290	193,609	52,300	215,035	55,039	219,976	59,862	245,619	54,729	214,993	59,753	236,798
NOV	55,082	248,691	50,973	266,008	65,511	285,487	63,208	308,827	64,169	279,162	64,024	300,822
DEC	51,106	299,797	53,895	319,903	64,846	350,333	57,529	366,356	58,999	338,161	63,243	364,065
JAN	55,137	354,934	57,618	377,521	66,486	416,819	62,297	428,653	63,709	401,870		
FEB	58,884	413,818	55,738	433,259	63,822	480,641	69,972	498,625	60,745	462,615		
MAR	61,147	474,965	53,139	486,398	75,552	556,193	71,341	569,966	63,925	526,540		
APR	66,194	541,159	64,356	550,754	74,579	630,772	67,206	637,172	75,688	602,228		
MAY	56,506	597,665	54,904	605,658	76,238	707,010	68,531	705,703	60,446	662,674		
JUN	54,270	651,935	53,466	659,124	68,845	775,855	64,150	769,853	63,503	726,177		
AVG	54,328		54,927		64,655		64,154		60,515		60,678	
									FY11 Projected at 60,678 per month		728,136	



LANCASTER COUNTY

FY2010-11 KENO FUND BUDGET

	<u>FY2010-11 BUDGET</u>	<u>Expended 12/31/2010</u>
ROAD IMPROVEMENTS:		
East Beltway	622,177	
Motocross Project at Abbott Sports Complex	37,415	
Arbor Road	402,331	320,208
Alvo Road (\$150,000 for 3 years)	<u>450,000</u>	439,412
	1,511,923	
 PREVENTION GRANTS (5% OF RECEIPTS)	40,000	15,041
 TRANSFER TO BRIDGE FUND (OPERATIONS)	274,314	137,157
 TOTAL PROJECTS	<u><u>1,826,237</u></u>	<u><u>911,818</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>	

Economic Development (Fund 30)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	5,000	1,904	3,096	61.92%
Other Revenues	35,715	20,833	14,882	41.67%
Total Revenues	40,715	22,737	17,978	44.15%
Expenditures				
Economic Development				
Other Contracted Services	25,000	25,000	-	0.00%
Misc. Fees & Services	482,588	3,571	479,017	99.26%
Total Economic Development Expenditures	507,588	28,571	479,017	94.37%
Excess (Deficiency) of Revenues over Expenditures	(466,873)	(5,834)		
Fund Balance - July 1, 2010	466,873	466,873		
Fund Balance - December 31, 2010	-	461,039		

Debt Service (Fund 41)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	513,615	242,351	271,264	52.81%
State Revenues	2,100	94	2,006	95.50%
Other Intergovernmental	17,000	19	16,981	99.89%
Other Revenues	50,400	25,200	25,200	50.00%
Total Revenues	583,115	267,664	315,451	54.10%
Expenditures				
Debt Service				
Debt Service	3,188,100	756,216	2,431,884	76.28%
Total Debt Service Expenditures	3,188,100	756,216	2,431,884	76.28%
Excess (Deficiency) of Revenues over Expenditures	(2,604,985)	(488,553)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	(8)		
Total Other Financing Sources (Uses)	-	(8)		
Net Change in Fund Balance	(2,604,985)	(488,561)		
Fund Balance - July 1, 2010	2,704,985	2,704,985		
Fund Balance - December 31, 2010	100,000	2,216,424		

LANCASTER COUNTY, NEBRASKA
BONDS OUTSTANDING @ 6-30-10

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, 2010</u>
6/30/2004	11/1/2014		1.65 - 4.00	4,640,000	1,720,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	320,000	59,258	379,258
2012	330,000	47,878	377,878
2013	345,000	35,469	380,469
2014	355,000	21,900	376,900
2015	370,000	7,400	377,400
	<u>1,720,000</u>	<u>171,904</u>	<u>1,891,904</u>

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

<u>Issue Date</u>	<u>Scheduled Retirement Date</u>	<u>Date Callable</u>	<u>Interest Rate Range</u>	<u>Amount Originally Issued</u>	<u>Outstanding at June 30, 2010</u>
6/18/2004	12/1/2016		2.35 - 4.50	5,605,000	4,230,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	485,000	154,278	639,278
2012	500,000	138,018	638,018
2013	515,000	120,376	635,376
2014	535,000	101,338	636,338
2015	555,000	80,895	635,895
2016	575,000	59,138	634,138
2017	1,065,000	23,963	1,088,963
	<u>4,230,000</u>	<u>678,004</u>	<u>4,908,004</u>

Building Fund (Fund 51)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	200,000	94,407	105,593	52.80%
State Revenues	400	67	333	83.26%
Other Intergovernmental	4,000	7	3,993	99.82%
Other Revenues	80,000	61,365	18,635	23.29%
Total Revenues	284,400	155,846	128,554	45.20%
Expenditures				
Building Fund				
Other Contracted Services	-	6,791	(6,791)	
Land	800	800	-	0.00%
Buildings	413,016	55,199	357,817	86.64%
Total Building Fund Expenditures	413,816	62,790	351,026	84.83%
Excess (Deficiency) of Revenues over Expenditures	(129,416)	93,057		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	(3)		
Total Other Financing Sources (Uses)	-	(3)		
Net Change in Fund Balance	(129,416)	93,054		
Fund Balance - July 1, 2010	129,416	129,416		
Fund Balance - December 31, 2010	-	222,470		

Lancaster County
Building Fund Budget - 51

	FY11 <u>Budget</u>	Expended <u>12/31/2010</u>	
Property Management Properties			
5161 Youth Assessment	31,800	-	
5163 Shop/Unallocated	-	-	
5164 Trabert Hall	184,885	60,005	Water Leak
5165 Motor Vehicle Building	66,300	2,785	Easement Agreement & Mower Trailer
5166 Mental Health Center	<u>50,252</u>	<u>-</u>	
	333,237	62,790	
 Joint PBC Properties			
9810 City/County/Hall of Justice	60,771	-	
Breakdown -			
City/County Building			
Hall of Justice Flood Balance			
Hall of Justice			
 Other Buildings			
9840 Misc Buildings	19,808	-	
 Refund of Homestead Exemption		3	
 TOTAL BUILDING FUND	413,816	62,793	

Jail Savings Fund (Fund 52)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	74	(74)	
State Revenues	-	7	(7)	
Interest Income	30,000	9,792	20,208	67.36%
Total Revenues	30,000	9,873	20,127	67.09%
Expenditures				
Building Fund				
Buildings	2,007,832	-	2,007,832	100.00%
Total Building Fund Expenditures	2,007,832	-	2,007,832	100.00%
Excess (Deficiency) of Revenues over Expenditures	(1,977,832)	9,873		
Fund Balance - July 1, 2010	1,977,832	1,977,832		
Fund Balance - December 31, 2010	-	1,987,705		

Manor (Fund 61)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	<u>FY2010-2011</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Medicaid/Medicare/MRO Reimbursements	7,060,445	1,686,934	5,373,511	76.11%
Charges for Services	10,000	1,095	8,905	89.05%
Interest Income	-	5,999	(5,999)	
Other Revenues	87,500	2,691,277	(2,603,777)	-2975.75%
Total Revenues	7,157,945	4,385,305	2,772,640	38.74%
Expenditures				
Manor				
Employee Benefits	-	8,218	(8,218)	
Other Compensation Costs	260,000	352,779	(92,779)	-35.68%
Contracted Health Services	-	(155)	155	
Misc. Fees & Services	7,100,000	1,713,308	5,386,692	75.87%
Total Manor Expenditures	7,360,000	2,074,150	5,285,850	71.82%
Excess (Deficiency) of Revenues over Expenditures	(202,055)	2,311,155		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	(500,000)	-		
Total Other Financing Sources (Uses)	(500,000)	-		
Net Change in Fund Balance	(702,055)	2,311,155		
Fund Balance - July 1, 2010	702,055	702,055		
Fund Balance - December 31, 2010	-	3,013,210		
Sale Amount - \$2,656,277				

Community Mental Health Center
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 Budget	Actual	Remaining Budget	Remaining Percent
Revenues				
Taxes	2,720,108	1,313,022	1,407,086	51.73%
Medicaid/Medicare/MRO Reimbursements	2,804,510	1,192,545	1,611,965	57.48%
Federal Grants	193,211	103,923	89,288	46.21%
State Revenues	3,458,741	2,051,057	1,407,684	40.70%
Other Intergovernmental	117,477	43,278	74,199	63.16%
Charges for Services	492,700	163,438	329,262	66.83%
Other Revenues	127,750	104,871	22,879	17.91%
Total Revenues	9,914,497	4,972,134	4,942,363	49.85%
Expenditures				
Mental Health				
Salaries & Wages	5,905,091	2,949,369	2,955,722	50.05%
Employee Benefits	1,790,744	894,437	896,307	50.05%
Other Compensation Costs	38,317	42,455	(4,138)	-10.80%
Office Supplies	12,685	6,227	6,458	50.91%
Operating Supplies	32,390	9,349	23,041	71.14%
Medical Supplies	11,650	8,379	3,271	28.08%
Energy Supplies	34,300	14,645	19,655	57.30%
Other Contracted Services	707,566	470,832	236,734	33.46%
Not-For-Profit Contracts	585,730	292,022	293,708	50.14%
Trans, Travel & Subsistence	15,785	7,926	7,859	49.79%
Communications	79,488	31,909	47,579	59.86%
Postage, Courier & Freight	11,550	6,226	5,324	46.09%
Printing & Advertising	22,895	10,276	12,619	55.12%
Contracted Health Services	191,000	138,788	52,212	27.34%
Other Client Services	194,690	119,259	75,431	38.74%
Misc. Fees & Services	38,545	18,806	19,739	51.21%
Insurance & Surety Bonds	22,685	54,410	(31,725)	-139.85%
Utilities	14,800	8,043	6,757	45.65%
Repair & Maintenance Costs	20,350	10,054	10,296	50.60%
Rentals	366,794	183,396	183,398	50.00%
Equipment	30,000	-	30,000	100.00%
Total Mental Health Expenditures	10,127,055	5,276,808	4,850,247	47.89%
Excess (Deficiency) of Revenues over Expenditures	(212,558)	(304,675)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	(44)		
Total Other Financing Sources (Uses)	-	(44)		
Net Change in Fund Balance	(212,558)	(304,719)		
Fund Balance - July 1, 2010	312,558	312,558		
Fund Balance - December 31, 2010	100,000	7,839		

Weed Control (Fund 64)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Special Assessments	25,000	11,638	13,362	53.45%
Other Intergovernmental	155,312	-	155,312	100.00%
Charges for Services	21,000	13,893	7,107	33.84%
Total Revenues	201,312	25,531	175,781	87.32%
Expenditures				
Weed Control				
Salaries & Wages	198,831	93,084	105,747	53.18%
Employee Benefits	72,062	19,989	52,073	72.26%
Other Compensation Costs	3,350	5,366	(2,016)	-60.18%
Office Supplies	2,000	833	1,167	58.35%
Operating Supplies	500	120	380	76.00%
Energy Supplies	4,000	2,382	1,618	40.44%
Other Contracted Services	33,700	22,553	11,147	33.08%
Trans, Travel & Subsistence	2,890	829	2,061	71.32%
Communications	4,875	2,344	2,531	51.92%
Postage, Courier & Freight	3,500	2,358	1,142	32.62%
Printing & Advertising	3,600	3,470	130	3.60%
Misc. Fees & Services	25,292	19,237	6,055	23.94%
Insurance & Surety Bonds	2,870	2,758	112	3.89%
Utilities	1,000	-	1,000	100.00%
Repair & Maintenance Costs	2,000	431	1,569	78.45%
Total Weed Control Expenditures	360,470	175,755	184,715	51.24%
Excess (Deficiency) of Revenues over Expenditures	(159,158)	(150,223)		
Other Financing Sources (Uses)				
Operating Transfers In	155,312	155,312		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	155,312	155,312		
Net Change in Fund Balance	(3,846)	5,089		
Fund Balance - July 1, 2010	68,846	68,846		
Fund Balance - December 31, 2010	65,000	73,935		

County/City Property Management (Fund 65)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	3,214,034	1,521,678	1,692,356	52.66%
Total Revenues	3,214,034	1,521,678	1,692,356	52.66%
Expenditures				
Property Management				
Salaries & Wages	2,363,341	1,099,351	1,263,990	53.48%
Employee Benefits	850,608	411,457	439,151	51.63%
Other Compensation Costs	45,126	45,126	-	0.00%
Insurance & Surety Bonds	-	5,292	(5,292)	
Total Property Management Expenditures	3,259,075	1,561,226	1,697,849	52.10%
Excess (Deficiency) of Revenues over Expenditures	(45,041)	(39,548)		
Fund Balance - July 1, 2010	45,041	45,041		
Fund Balance - December 31, 2010	-	5,493		

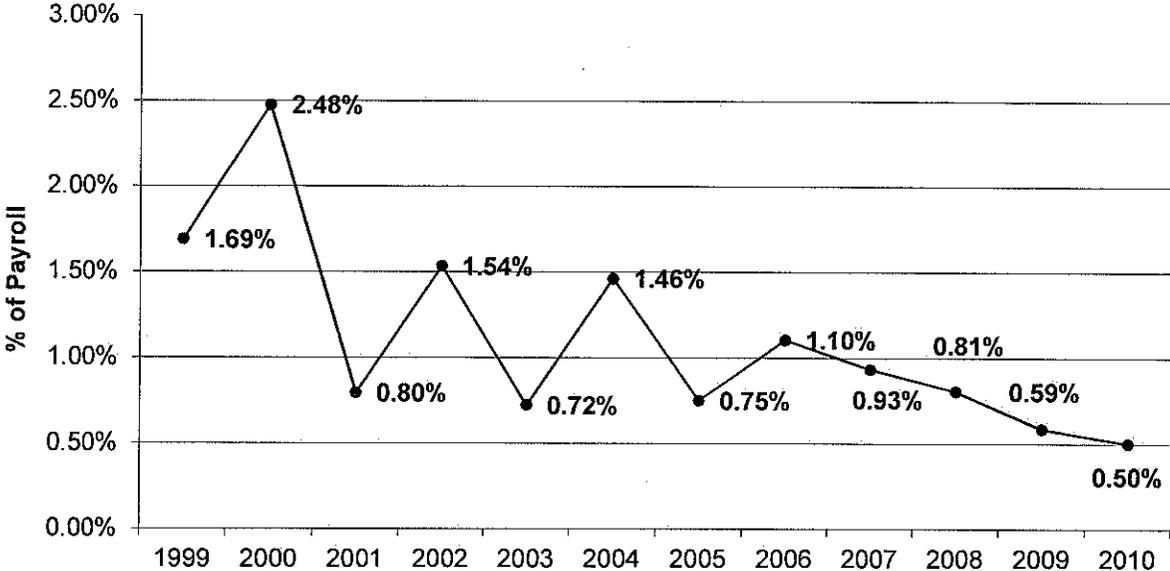
Property Management (Fund 66)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	-	1,554	(1,554)	
Other Revenues	1,339,166	668,538	670,628	50.08%
Total Revenues	1,339,166	670,092	669,074	49.96%
Expenditures				
Property Management				
Salaries & Wages	376,058	197,435	178,623	47.50%
Employee Benefits	119,749	66,687	53,062	44.31%
Other Compensation Costs	5,568	-	5,568	100.00%
Office Supplies	258	-	258	100.00%
Operating Supplies	40,478	13,124	27,354	67.58%
Medical Supplies	-	1,652	(1,652)	
Energy Supplies	5,892	2,891	3,001	50.94%
Highway & Bridge Supplies	215	-	215	100.00%
Traffic Control Supplies	1,115	-	1,115	100.00%
Repair & Maintenance Supplies	29,750	11,457	18,293	61.49%
Other Contracted Services	267,569	134,020	133,549	49.91%
City/County Shared	-	635	(635)	
Trans, Travel & Subsistance	-	317	(317)	
Communications	5,130	1,687	3,443	67.11%
Postage, Courier & Freight	181	-	181	100.00%
Printing & Advertising	400	5	395	98.75%
Misc. Fees & Services	1,050	722	328	31.24%
Insurance & Surety Bonds	26,735	12,129	14,606	54.63%
Utilities	458,339	180,364	277,975	60.65%
Repair & Maintenance Costs	73,375	24,197	49,178	67.02%
Rentals	5,905	1,058	4,847	82.09%
Buildings	540	8,760	(8,220)	-1522.22%
Equipment	-	1,985	(1,985)	
Total Property Management Expenditures	1,418,307	659,124	759,183	53.53%
Excess (Deficiency) of Revenues over Expenditures	(79,141)	10,968		
Fund Balance - July 1, 2010	79,141	79,141		
Fund Balance - December 31, 2010	-	90,109		

City Maintenance (Fund 67)
Statement of Revenues and Expenditures
July 1, 2010 through December 31, 2010

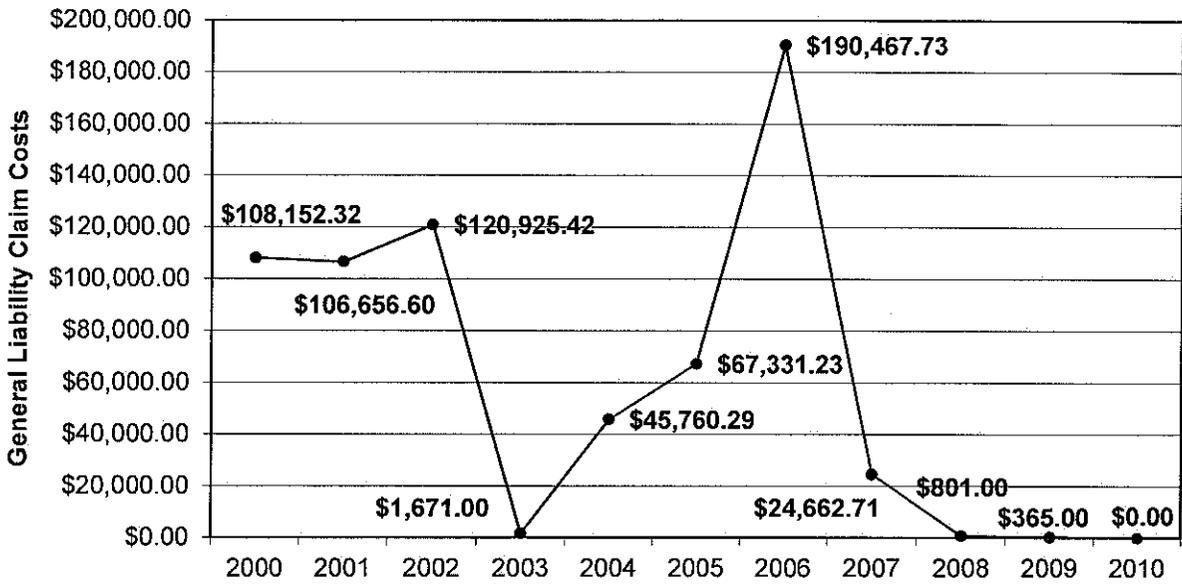
	FY2010-2011 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	303,500	152,917	150,583	49.62%
Total Revenues	303,500	152,917	150,583	49.62%
Expenditures				
City Maintenance				
Operating Supplies	-	2,051	(2,051)	
Energy Supplies	-	2,578	(2,578)	
Repair & Maintenance Supplies	-	1,926	(1,926)	
Other Contracted Services	-	103,946	(103,946)	
City/County Shared	-	519	(519)	
Communications	-	374	(374)	
Misc. Fees & Services	-	1,687	(1,687)	
Utilities	-	10,007	(10,007)	
Repair & Maintenance Costs	674,569	4,960	669,609	99.26%
Rentals	-	9,317	(9,317)	
Buildings	-	14,181	(14,181)	
Improvements Other Than Bldg	-	270	(270)	
Total City Maintenance Expenditures	674,569	151,818	522,751	77.49%
Excess (Deficiency) of Revenues over Expenditures	(371,069)	1,098		
Fund Balance - July 1, 2010	371,069	371,069		
Fund Balance - December 31, 2010	-	372,167		

Trends of Workers' Compensation Costs



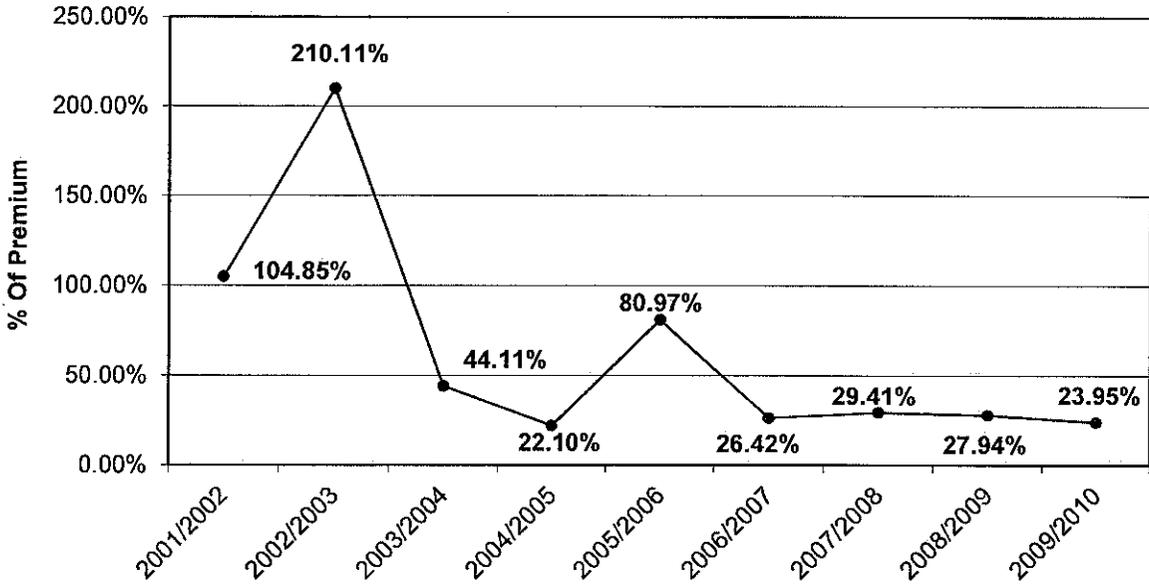
Workers' Compensation				
Fiscal Year	Costs	Annual Payroll	% of Payroll	# of Claims
1999	\$530,399.77	\$31,379,184.00	1.69%	96
2000	\$834,116.48	\$33,686,468.00	2.48%	90
2001	\$281,894.60	\$35,398,492.00	0.80%	80
2002	\$603,427.06	\$39,307,882.00	1.54%	118
2003	\$306,751.67	\$42,361,467.00	0.72%	90
2004	\$647,344.48	\$44,277,206.00	1.46%	85
2005	\$351,585.62	\$46,788,079.00	0.75%	87
2006	\$532,321.74	\$48,202,914.00	1.10%	79
2007	\$485,473.94	\$51,958,607.00	0.93%	92
2008	\$427,056.53	\$52,957,680.00	0.81%	127
2009	\$328,212.04	\$55,957,680.00	0.59%	61
2010	\$261,572.69	\$52,270,372.00	0.50%	88

Trends of General Liability Claim Costs

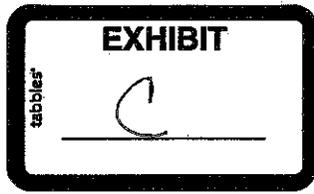


Fiscal Year	General Liability Claims Costs	# of Claims
2000	\$108,152.32	4
2001	\$106,656.60	4
2002	\$120,925.42	2
2003	\$1,671.00	1
2004	\$45,760.29	4
2005	\$67,331.23	3
2006	\$190,467.73	5
2007	\$24,662.71	6
2008	\$801.00	4
2009	\$365.00	1
2010	\$0.00	0

Trends of Automobile Coverage



Lancaster County Automobile Coverage				
Policy Year	Paid Losses	Premium	% of Premium	# of Claims
9-30-2001/2002	\$88,050.51	\$83,980.00	104.85%	33
9-30-2002/2003	\$191,898.51	\$91,331.00	210.11%	24
9-30-2003/2004	\$49,319.92	\$111,801.00	44.11%	31
9-30-2004/2005	\$26,911.29	\$121,785.00	22.10%	23
9-30-2005/2006	\$79,370.64	\$98,024.00	80.97%	29
9-30-2006/2007	\$23,263.54	\$88,040.00	26.42%	11
9-30-2007/2008	\$25,030.68	\$85,101.00	29.41%	13
9-30-2008/2009	\$17,378.83	\$62,196.00	27.94%	13
9-30-2009/2010	\$21,387.33	\$89,309.00	23.95%	13



2/17/2011

OPERATIONAL STAFFING PLAN

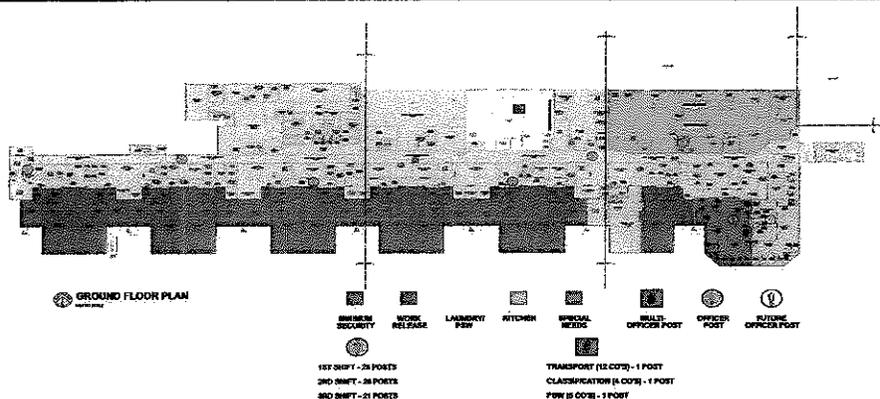
Lancaster County Department of Corrections

Total Posts per Shift

Shift	Post Requirements
1 st	26
2 nd	26
3 rd	21
Total	73

Ground Floor Post Requirements

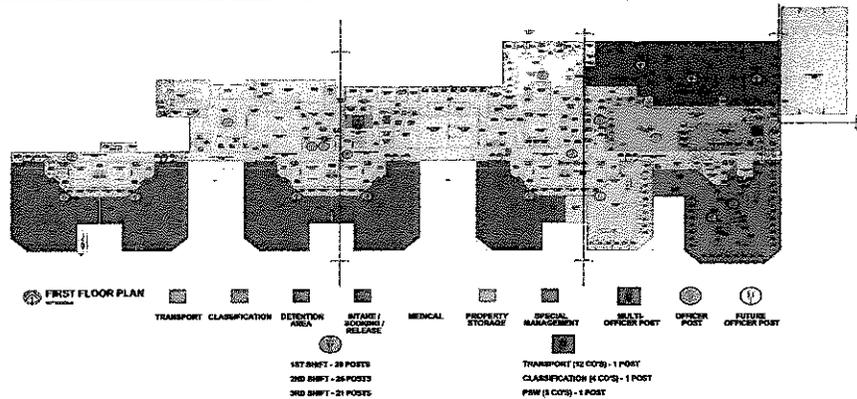
Lancaster County Adult Detention Facility



OPERATIONAL STAFFING PLAN POST REQUIREMENTS

First Floor Post Requirements

Lancaster County Adult Detention Facility



OPERATIONAL STAFFING PLAN POST REQUIREMENTS

National Institute of Corrections Staffing Formula

- Karen Chinn of “Chinn Planning” as well as our department utilized this formula to determine needed staffing levels.
- This formula uses the number of hours a post must be staffed and divides it by the number of hours a correctional officer is likely to work in a one year time period.
- Based on this formula, 1.63 officers are needed to cover each 8 hour post.

Total Correctional Officer Staffing

- As identified, 73 posts must be covered in a 24 hour period.
 - Using the 1.63 coverage factor, 118 correctional officers will be needed to fill these 73 posts.

Total Officer, Supervisory and Maintenance Staffing

	Number of Posts	Coverage Factor	Total Staffing Needed	Current Staff levels
Security	73	1.63	118	75
Classification	3	1	3	3
Transport	12	1	12	9
Sanitation / Warehouse	5	1	5	2
Captains	2	1	2	0
Lieutenants	8	1	8	8
Sergeants	16	1	16	13
Maintenance Tech	5	1	5	3
Administration	26.5	1	26.5	26.5
Total			195.5	139.5

A total of 56 new positions are required, based on the design of this facility.

Implementation Plan

- Depending on our opening date the department needs to begin hiring correctional officers in September, 2011.
 - The goal would be to identify 8 new hires every two months, for example (September, November, January etc.) until the approved positions are filled.