

**MID-YEAR BUDGET RETREAT  
LANCASTER COUNTY BOARD OF COMMISSIONERS  
UNION BANK AND TRUST, 6801 SOUTH 27<sup>TH</sup> STREET  
WEDNESDAY, FEBRUARY 11, 2009  
8:30 A.M.**

Commissioners Present: Bernie Heier, Chair  
Ray Stevens, Vice Chair  
Larry Hudkins  
Bob Workman  
Deb Schorr

Others Present: Kerry Eagan, Chief Administrative Officer  
Gwen Thorpe, Deputy Chief Administrative Officer  
Dennis Meyer, Budget & Fiscal Officer  
Dan Nolte, County Clerk  
Cori Beattie, Deputy County Clerk  
Ann Taylor, County Clerk's Office

The Chair opened the meeting at 8:36 a.m.

**ADDITIONS TO THE AGENDA**

- A. Report from the Nebraska Association of County Officials (NACO) on Stimulus Package**
- B. Reconfiguration of County Clerk's Office Space in the County-City Building (Exhibit A)**
- C. Self-Insured Analysis of County's Insurance Program (Exhibit B)**

**MOTION:** Workman moved and Hudkins seconded approval of the additions to the agenda. Workman, Heier, Schorr, Hudkins and Stevens voted aye.  
Motion carried.

**AGENDA ITEM**

**Five-Year Forecast**

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

- ▶ Tax, Valuation and Budget History (Page 2-1 through 2-3)
- ▶ General Fund Breakdown (Pages 2-4 through 2-7)

**MOTION:** Hudkins moved and Workman seconded to request a legal opinion on the legal authority of the Public Defender to refuse to accept assigned cases. Stevens, Hudkins, Schorr, Heier and Workman voted aye. Motion carried.

- ▶ Public Safety Breakdown (Pages 2-8 through 2-13)
- ▶ Public Works Breakdown (Pages 2-14 through 2-15)

Heier asked Meyer to check whether the County contracts for diesel fuel.

- ▶ Human Services Breakdown (Pages 2-16 through 2-20)

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

### **A. Mid-Year Status of Expenditure Budget**

Meyer gave an overview of the following documents (see Exhibit C):

- ▶ Report of Obligations Versus Budget - December 31, 2008 (Pages 3-1 through 3-2)

Heier noted the projection that Noxious Weed Control will exceed its budget by \$43,105 and suggested the Board reassess its interlocal agreement with the City for weed enforcement. It was also suggested that jail crews assist the Noxious Weed Control Department with maintenance of Lancaster County's pioneer cemeteries.

Stevens asked Meyer to generate another report nine months into the fiscal year.

Workman suggested the Board recognize the directors and elected officials that come in under budget, perhaps at a Management Team Meeting.

Stevens noted some departments have additional expenses that they have no control over.

- ▶ Payroll Costs Compared to Budget - December 31, 2008 (Page 3-3)

Board consensus was to research development of a new system to budget for salary increases. **NOTE:** The County currently budgets for salary increases in the Contingency Fund and transfers the funds to departments at the end of the year.

- ▶ Comparison of Obligations Through December - Fiscal Year 2009 Versus Fiscal Year 2008 (Page 3-4)
- ▶ Comparison of Payroll Obligations Through December Fiscal Year 2009 Versus Fiscal Year 2008 (Page 3-5)

- ▶ Overtime by County Agency Compared to Budget - December 31, 2008 (Page 3-6)
- ▶ Juvenile Court Boarding Contracts (Page 3-7)
- ▶ General Assistance - December 31, 2008 (Page 3-8)

## **B. Mid-Year Status of Revenue Budget**

Meyer gave an overview of the following documents (see Exhibit C):

- ▶ Report of Revenues Versus Budgeted - December 31, 2008 (Page 4-1)
- ▶ Comparison of Actual Revenues - Fiscal Year 2009 Versus Fiscal Year 2008 (Page 4-2)
- ▶ Inheritance Tax Collections (Page 4-3)
- ▶ Register of Deeds Fees (Page 4-4)
- ▶ Interest Income Comparison (Page 4-5)
- ▶ Employees' Insurance - Fund 14 (Page 4-6)

## **ADDITIONS TO THE AGENDA**

### **A. Report from the Nebraska Association of County Officials (NACO) on the Federal Stimulus Package**

Larry Dix, Nebraska Association of County Officials (NACO) Executive Director, appeared and discussed the federal stimulus package. He said, based on his discussions with the staffs of Senators Nelson and Johann, \$4,000,000 would be available to counties in Nebraska in the latest version of the stimulus bill. Dix said counties have \$88,000,000 in road projects they believe would qualify.

Don Thomas, County Engineer, appeared and said he submitted four projects: 1) Reconstructing Denton Road from Southwest 12<sup>th</sup> to Southwest 58<sup>th</sup> Streets; 2) Replacing a bridge on East Fletcher Avenue at approximately 160<sup>th</sup> Street; 3) Overlaying Saltillo Road between Highway 77 and South 70<sup>th</sup> Street; and 4) Paving Southwest 14<sup>th</sup> Street between Saltillo Road and Highway 33. He said the first two projects were placed on the funding list.

Dix said there is \$46,000,000 available to Metropolitan Planning Organizations (MPO's) under the House's version of the bill. **NOTE:** The funds would be shared by Douglas County, Lancaster County, Sarpy County, City of Bellevue, City of Lincoln and City of Omaha.

Thomas said Omaha would receive \$32,000,000 and said it appears Lincoln and Lancaster County would receive \$7,700,000.

Dix stated it is unclear whether the jail project would qualify for funding under the Homeland Security component.

## **RETURNING TO ITEM 1**

### **C. Miscellaneous Budgets**

Meyer gave an overview of the following (see Exhibit C):

- ▶ Fiscal Year 2009 Building Fund Budget (Fund 51) (Page 5-1)
- ▶ Keno Collections (Page 5-2)
- ▶ Fiscal Year 2009 Adopted Keno Fund Budget (Page 5-3)
- ▶ Indigent Defense Costs (Pages 5-4 through 5-7)

Workman requested a graph showing average cost per case.

- ▶ Year-End Fund Balances (Page 5-8)

Meyer said the cash reserve is low (\$4,100,000) and indicated the fund balance needs to be in the range of \$10,000,000 to \$12,000,000.

- ▶ Debt Service (Page 5-9)
- ▶ Leases with the Nebraska Association of County Officials (NACO) (Page 5-10)

### **E. Letters from Agencies**

Meyer discussed the following (see Exhibit C):

- ▶ Fiscal Year 2009 Projected Additional Appropriations (Page 1-1)
- ▶ Funding Requests (Page 1-2)

Bill Jarrett, Chief Deputy Sheriff, appeared and discussed his office's request to purchase thirty (30) tasers for deputies at a cost of \$870.88 per taser.

**MOTION:** Hudkins moved and Workman seconded to authorize the Sheriff's Office to purchase thirty (30) tasers, with funding through the Keno Fund.

Schorr said she would prefer a plan to phase the purchase over three years.

Stevens questioned whether other expenditures are anticipated and whether this would be the highest priority.

**ROLL CALL:** Hudkins, Heier and Workman voted aye. Stevens and Schorr voted no. Motion carried.

Brief discussion took place regarding a request from the 2015 Vision Steering Committee for a grant of \$50,000 to support Phase 2 planning for the proposed Nebraska Horse Park (Exhibit D).

**MOTION:** Schorr moved and Hudkins seconded to forward the request to the Visitors Promotion Committee (VPC). Workman, Heier, Schorr, Hudkins and Stevens voted aye. Motion carried.

It was noted Dean Settle, Community Mental Health Center Director, would like to increase maintenance and repair at the Crisis Center by twenty (20) hours a week.

Hudkins said Don Killeen, County Property Manager, believes materials may be needed, as well.

Board consensus was to schedule further discussion with Killeen and Settle and to ask them to bring a list of repairs.

Discussion took place regarding the request from Corrections for a Correctional Specialist I position. Heier said Mike Thurber, Corrections Director, has indicated the position will be reclassified. Board consensus was to schedule further discussion with Thurber.

#### **D. Five-Year Forecast**

Meyer gave an overview of the following documents (see Exhibit C):

- ▶ Levy Projections (Pages 2-21 through 2-23)

Meyer also presented Lancaster County Adult Detention Facility Total Annual Operating Cost Estimate (June 17, 2008) (Exhibit E).

- ▶ Funding Issues Next 5 Years (Page 2-24)

Stevens noted the statement from Records Management projecting a shortage of records storage space in the next five years and suggested departments be charged a premium for storage beyond their original retention date.

Bill Jarrett, Chief Deputy Sheriff, appeared and indicated his office will have additional costs related to the new jail.

Heier asked whether Corrections Officers can transport prisoners from court to the new jail rather than Sheriff's Deputies.

Jarrett said they can, but advised against having them transport violent offenders.

- ▶ Tax Requirements History (Page 2-25)
- ▶ Change in Taxable Valuation (Page 2-26)
- ▶ Change in Unused Budget Carryforward Authority (Page 2-27)
- ▶ Change in Consumer Price Index (Page 2-28)
- ▶ County Share of Insurance (Page 2-29)
- ▶ General Fund Budgeted Payroll Costs (Page 2-30)
- ▶ Non-Mandated County Services (Page 2-31)

### **E. Letters from Agencies**

Item moved forward on the agenda.

### **LUNCH**

The Chair recessed the meeting at 12:00 p.m. for lunch. The meeting was reconvened at 12:12 p.m.

## **2 COMMITTEE ASSIGNMENTS**

The Board made the following changes to the list of committee assignments (Exhibit F):

- ▶ Appointment to the General Assistance Monitoring Committee was transferred from Schorr to Workman
- ▶ Appointment to the District Energy Corporation was transferred from Heier to Workman

The Chair noted that Schorr has indicated an interest in serving on the Lancaster Manor Advisory Committee. Hudkins currently serves on the committee and has stated he would like to retain his appointment.

Stevens, Schorr, Heier and Workman voted to place Schorr on the Lancaster Manor Advisory Committee. Hudkins voted no. Vote was 4 to 1. **NOTE:** There was no formal motion.

## **3 LUNCH**

Item was moved forward on the agenda.

## **ADDITIONS TO THE AGENDA**

### **B. Reconfiguration of County Clerk's Office Space in the County-City Building (Exhibit A)**

Hudkins presented two options for reconfiguration of the County Clerk's Office space on the first floor of the County-City Building (see Exhibit A). He said the Public Building Commission (PBC) recommends approval of Option A.

**MOTION:** Workman moved and Schorr seconded to proceed with Option A. Stevens, Workman, Heier, Schorr and Hudkins voted aye. Motion carried.

Hudkins also reported on a proposal to allow licensed ethnic restaurants to serve food on Tuesdays and Thursdays, on a rotating basis, in the cafeteria area on the first floor of the County-City Building.

There was Board consensus to support the concept.

### **C. Self-Insured Analysis of County's Insurance Program (Exhibit B)**

**MOTION:** Schorr moved and Hudkins seconded to direct Sue Eckley, County Risk Manager, to begin negotiations with Milliman USA for a self-insured analysis of the County's insurance program and to bring back information on pricing. Workman, Heier, Schorr, Hudkins and Stevens voted aye. Motion carried.

## **4 LANCASTER MANOR UPDATE** - Gwen Thorpe, Deputy Chief Administrative Officer and Interim Lancaster Manor Administrator

Gwen Thorpe, Interim Lancaster Manor Administrator, gave an overview of the following (Exhibit G):

- ▶ Present Sources of Revenue
- ▶ Employee Information
- ▶ Employee Yearly Turnover Rate

Hudkins said the industry average is 22% to 24%. **NOTE:** The Manor's turnover rate for 2008 was 37.66%.

- ▶ Wage Comparison at Hire (Not Including Benefits)
- ▶ Staffing Needs

- ▶ Workers' Compensation Costs

Heier requested a comparison to workers' compensation claims at Tabitha Health Care Services and Milder Manor Nursing Home.

- ▶ Facility Needs and Estimated Costs

Hudkins said he does not believe all five (5) whirlpool baths need to be repaired.

Hudkins also questioned the need to move Station 5 (Alzheimer's Unit) to the ground floor. He said many of the staff believe their placement on the second floor is appropriate, but agree activities should be expanded.

In response to a question from Schorr, Thorpe said she does not have an estimate of the cost for comprehensive nursing home software, equipment and training at this time.

Hudkins suggested Thorpe consider taking the request for large screen televisions with cable access for each dining room to the Lancaster Manor Foundation.

- ▶ Immediate Purchase Needs

Thorpe said the bedside tables have been rebid and requested authorization to get samples of the two lowest bids. She said the Resident Council will make the selection.

**MOTION:** Hudkins moved and Workman seconded to authorize the purchase of sixty (60) bedside tables.

Thorpe estimated the cost at \$16,000.

**ROLL CALL:** Workman, Heier, Schorr, Stevens and Hudkins voted aye. Motion carried.

- ▶ Future Issues
- ▶ Miscellaneous Information
- ▶ Long-Term Care Funding
- ▶ Possible Additional Revenue Sources

Thorpe also discussed progress in billing for back revenue. She said the Billing Office has never billed for private pay therapy or residents' insurance for care because staff does not know how.

Meyer presented information regarding Lancaster Manor's revenues, expenditures and cash flow (Exhibit H). He said the \$1,000,000 for Renewal and Replacement has been expended. Meyer said expenditures exceed revenue by approximately \$350,000 a month and by next month the County will have to start covering cash flow for Lancaster Manor.

Heier said the Board needs to make a decision on the future direction of Lancaster Manor: whether to keep it, lease it, sell it or hire a management company.

Schorr said the landscape of health care has changed significantly since Lancaster Manor was opened. She said it is not a mandated service and questioned whether infusing tax dollars to keep the facility afloat is in the best interest of taxpayers.

Thorpe suggested the Board consider what is in the best interest of the residents.

Hudkins agreed the Board needs to take steps to turn the facility around. He noted Heier and Schorr recently visited Tabitha Health Care Services and asked whether there was any indication they would be willing to manage the facility on a temporary basis.

Heier said it was discussed informally and said the labor situation and the Manor's finances were viewed as complications.

Schorr added that Tabitha felt it would be difficult to make changes, due to the government structure.

Workman suggested the Board consider going out for a Request for Information (RFI).

Thorpe said she is gathering the information necessary for that process.

Vince Mejer, Purchasing Agent, appeared and suggested a Request for Qualifications (RFQ) would be more appropriate.

Kerry Eagan, Chief Administrative Officer, said the County Attorney's Office needs to be involved to insure compliance with State Statutes.

Thorpe cited concern with the revenue situation and said it may be time to enlist the services of an auditor.

**MOTION:** Schorr moved and Stevens seconded to begin the Request for Qualifications (RFQ) process, as expediently as possible, and to direct the County Attorney's Office to prepare research providing the options for Lancaster Manor under State Statutes.

Eagan agreed to draft the legal opinion request.

Hudkins stated for the record that he is opposed to the sale of Lancaster Manor.

Heier asked that the record also reflect there has been no decision to sell the facility.

**ROLL CALL:** Stevens, Hudkins, Schorr, Heier and Workman voted aye. Motion carried.

Thorpe asked the Board to provide a letter to residents and staff informing them that the Board is looking at options on how to proceed with the operation of Lancaster Manor.

Heier asked that the Lancaster Manor Foundation also receive a copy of the letter.

Meyer was asked to provide monthly updates on cash flow.

## **5 OTHER ISSUES**

### **A. 84<sup>TH</sup> Street and Havelock Avenue Master Plan**

See Item 1E.

### **B. Schedule for Improving Dirt Roads**

Eagan distributed a map showing the location of dirt roads in Lancaster County (Exhibit I). He said Don Thomas, County Engineer, has indicated improvements will be costly and that certain road standards must be met.

Board consensus was to schedule discussion with the County Engineer.

### **C. District Court Administrator and Law Clerk**

Discussion took place regarding the request from the District Court Judges to hire a court administrator (\$55,000) to assist the District Court (see January 22, 2009 Staff Meeting minutes). **NOTE:** A receptionist position will be eliminated (\$28,000) so the net impact is \$27,000.

**MOTION:** Hudkins moved and Workman seconded to allow the District Court to proceed with hiring a court administrator once there is a valid job description. Workman, Heier, Hudkins, Schorr and Stevens voted aye. Motion carried.

#### **D. Graduated Sanctions Increase (\$5,600)**

**MOTION:** Stevens moved and Hudkins seconded approval of the increase. Stevens, Hudkins, Schorr, Heier and Workman voted aye. Motion carried.

#### **E. Tasers for County Sheriff**

See Item1E.

#### **F. Juvenile Court Contracts**

Board consensus was to schedule discussion with Dennis Keefe, Public Defender.

#### **G. Community Corrections Staffing (Return to Custody)**

Meyer said Kim Etherton, Community Corrections Director, is still researching the matter and will report back.

#### **H. Dr. Sanat Roy's Salary**

Eagan said he has reviewed transcripts of Board discussion on this matter on December 4, 2008 and December 18, 2008 and said the Board's intent is not clear.

**MOTION:** Schorr moved and Hudkins seconded to award Dr. Sanat Roy an additional increase of 1.25%. Stevens, Hudkins, Schorr, Heier and Workman voted aye. Motion carried.

### **6 BUDGET WRAP-UP**

Item was dropped from the agenda.

#### **RETURNING TO MID-YEAR BUDGET REVIEW (SEE EXHIBIT C)**

#### **F. Department Budget Hearing Schedule for Fiscal Year 2009-2010 (See Budget Materials)**

Board consensus was to move the hearings scheduled on June 2, 2009 to June 4, 2009 and the budget hearing for Diversion Services to the City-County Common's budget hearings.

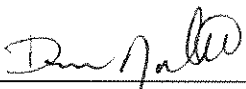
## **G. Fiscal Year 2009-2010 Instruction Letter to Agencies**

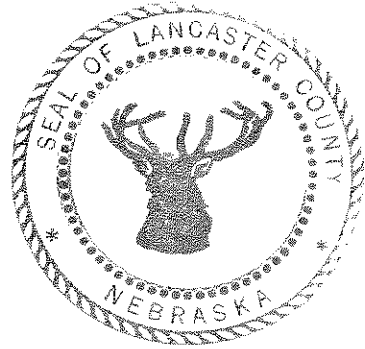
Board members requested inclusion of the following language:

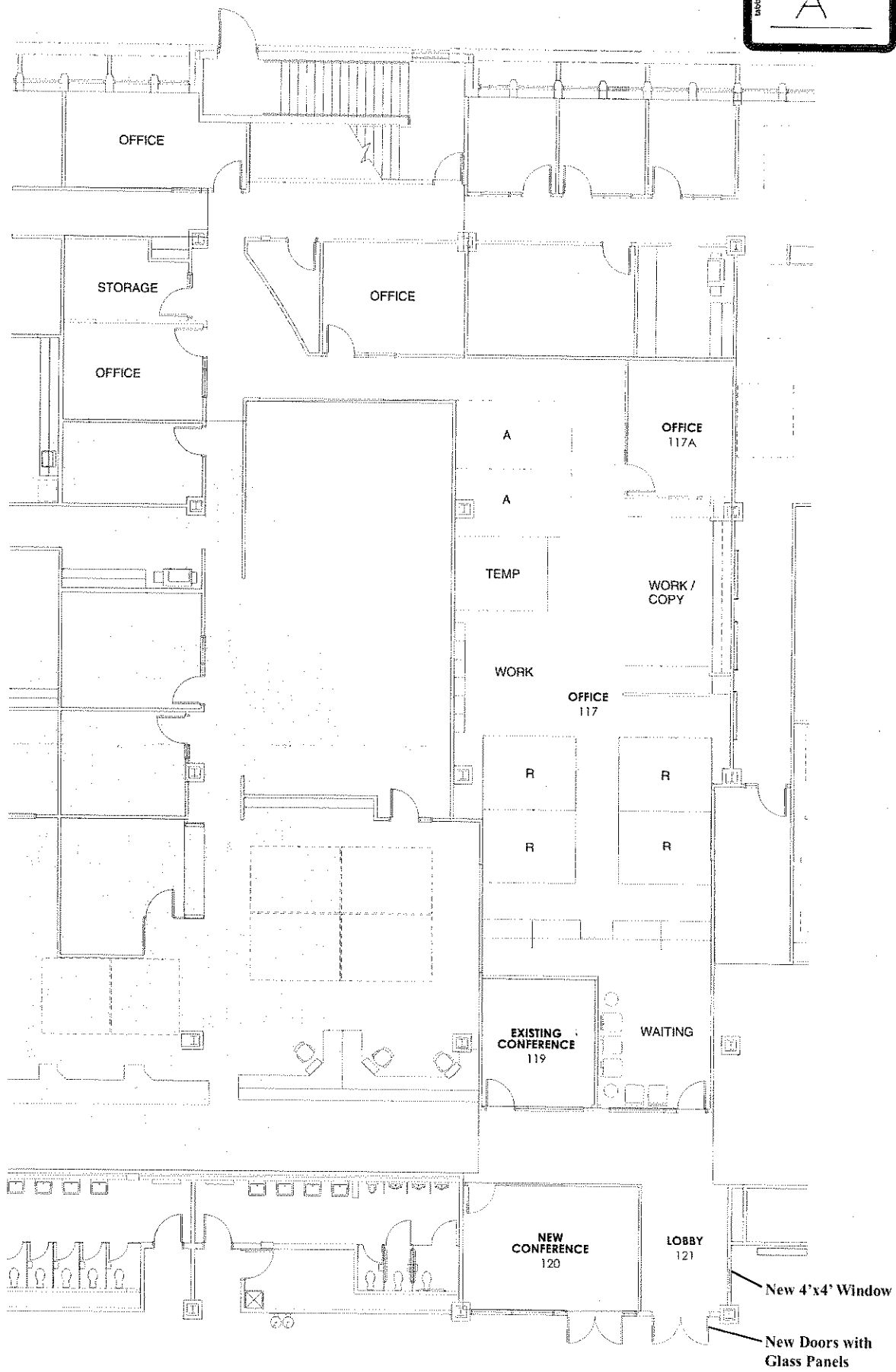
- ▶ The Board is anticipating zero growth in valuation.
- ▶ The Board requests all budgets for Fiscal Year 2010 be held at 96%.
- ▶ The Board asks that departments indicate anticipated increases in revenue.

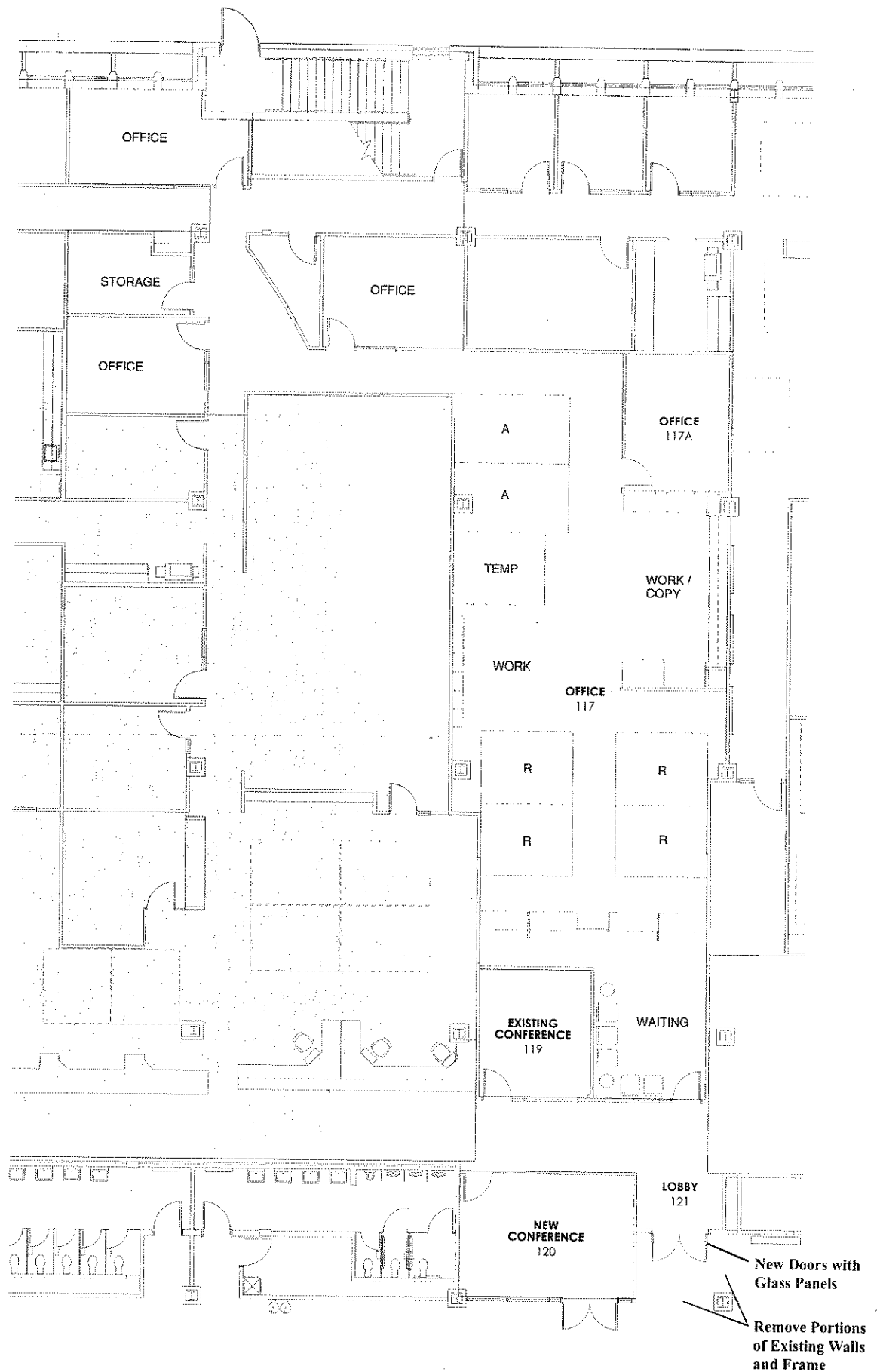
### **7 ADJOURNMENT**

**MOTION:** Schorr moved and Stevens seconded to adjourn the meeting at 3:23 p.m. Stevens, Hudkins, Schorr, Heier and Workman voted aye. Motion carried.

  
\_\_\_\_\_  
Dan Nolte  
Lancaster County Clerk







**TO:** Kerry Eagan  
**FROM:** Sue Eckley  
**DATE:** February 3, 2009  
**CC:** Tom Champoux

**In the past, the County Board had discussed a self-insured analysis of our total insurance program.**

**At the present time, Lancaster County has various insurance policies with an expiration date of 9-30-2009. These policies carry various deductibles and limits.**

**If the Board would like to see this analysis completed in FY09, I would suggest that Milliman be contracted to review our claims history, various insurance policies and make a recommendation of what, if any, changes need to be implemented for our insurance program.**

**Please let me know if the Board is still interested in beginning this analysis process. Thank you.**

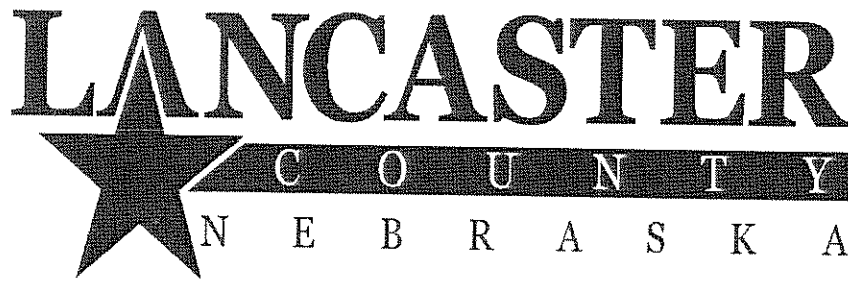
EXHIBIT

tabbies®

C



**Mid-Year Budget Retreat**  
**February 11, 2009**



2010

# Budget Calendar for Fiscal Year 2009

February <sup>23-27</sup> 18-22, 2008 <sup>9</sup>	Distribute Budget Forms
March <sup>23-27</sup> 17-21	Agency Budgets to Budget & Fiscal Department
April 1-25	Administrative Review of Agency Requests
Thursday, May <sup>7</sup> 8	Overview of Budget to County Board (Staff Meeting - TBA; Room 113)
Thursday, May <sup>14</sup> 15	Agency Budget Hearings (1:00 - 4:00 p.m.; Room 113)
Thursday, May <sup>21</sup> 22	Agency Budget Hearings (1:00 - 4:30 p.m.; Room 113)
Thursday, May <sup>28</sup> 29	Agency Budget Hearings (1:00 - 4:00 p.m.; Room 113)
Tuesday, June <sup>2</sup> 3	Agency Budget Hearings (1:00 - 3:30 p.m.; Room 113)
Thursday, June <sup>11</sup> 12	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June <sup>18</sup> 19	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June <sup>25</sup> 26	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
July 1-15	Preparation of Budget Document
Thursday, July <sup>2</sup> 3	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, July <sup>9</sup> 10	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Tuesday, July <sup>14</sup> 15	Common Budget Hearings (2:00 - 6:00 p.m.; Room 113)
Thursday, July <sup>16</sup> 17	Final Work Session (8:00 a.m. - 4:30 p.m.; Room 113)
<sup>Friday</sup> Thursday, July 31	File Proposed Budget with County Clerk
<sup>Friday</sup> Thursday, July 31	Direct Clerk to Publish Notice of Public Hearing on County Budget
Thursday, August <sup>6</sup> 7	Review Ag Society/Rural Fire Budgets (10:00-11:30 a.m.; Room 113)
Tuesday, August <sup>18</sup> 12	Public Hearing on County Budget (7:00 p.m.; Chambers)
Tuesday, August <sup>25</sup> 19	Adopt County Budget (9:30 a.m.; Chambers)

# **\*REVISED PUBLIC NOTICE**

TO: All County Departments  
FROM: Bob Workman, Chair  
DATE: March 28, 2008  
RE: Department Budget Hearing Schedule

## **DEPARTMENT BUDGET HEARING SCHEDULE**

The County Board will begin department budget hearings on Thursday, May 15, 2008<sup>14 9</sup> at the County-City Building. All hearings will be held in Room 113. The complete schedule is listed below. If your department is not scheduled for a hearing and you wish to have one or if you need to switch dates/times, please contact Dennis Meyer at [dmmeyer@lancaster.ne.gov](mailto:dmmeyer@lancaster.ne.gov) or 441-6869.

### **THURSDAY, MAY 15, 2008**<sup>14 9</sup>

1:00 pm - County Court (622)  
1:20 pm - District Court (624)  
1:40 pm - District Court Clerk (621, 751)  
2:00 pm - County Extension (645)  
**\*2:20 pm - Property Management (066)**  
2:40 pm - Public Defender (625)  
3:00 pm - County Attorney (652)  
**\*3:20 pm - Miscellaneous Budgets**  
3:40 pm - Corrections (671)

### **THURSDAY, MAY 29, 2008**<sup>28 9</sup>

1:00 pm - County Clerk (602)  
1:20 pm - County Treasurer (603)  
1:40 pm - County Assessor (605)  
2:00 pm - County Engineer/GIS (703, 615)  
2:20 pm - Records Management (648)  
**\*2:40 pm - Miscellaneous Budgets**  
3:00 pm - Emergency Management (693)  
3:20 pm - Sheriff (651)  
3:45 pm - Diversion Services

### **THURSDAY, MAY 22, 2008**<sup>21 9</sup>

1:00 pm - Human Services (837)  
1:20 pm - Vets Affairs/General Asst. (803, 801)  
1:40 pm - Community Corrections (676)  
2:00 pm - Lancaster Manor (061)  
2:30 pm - Mental Health Center (063)  
3:00 pm - Youth Services Center (678)  
3:30 pm - Juvenile Court (623)  
**\*3:50 pm - Juvenile Probation (673)**

### **TUESDAY, JUNE 3, 2008**<sup>2 9</sup>

1:00 pm - Library (020)  
1:20 pm - Weed Control (064)  
1:40 pm - Information Services (610)  
2:00 pm - Visitors Promotion (019)  
2:20 pm - Agricultural Society  
2:40 pm - Risk Management (012, 013)  
3:00 pm - Adult Probation (674, 675)  
**\*3:20 pm - Election Comm/Jury Comm (607/627)**

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

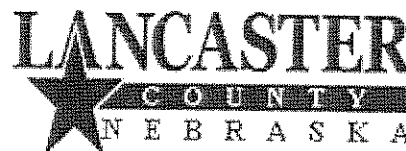
**InterLine**

lincoln.ne.gov

lancaster.ne.gov



**City of Lincoln / Lancaster County  
City Council / County Commissioner  
Common Agenda & Minutes**



All meetings will be held at the County-City Building, 555 S. 10th Street, Room 113 unless otherwise noted. Meetings are also televised live on 5-City TV (Cable Channel 5). For additional information, please contact Mary at 441-7447.

DATE	TIME	AGENDA/MINUTES
Tuesday, January 6, 2009	8:30 a.m.	Agenda
Monday, February 2, 2009	8:30 a.m.	Agenda
Tuesday, March 3, 2009	8:30 a.m.	Agenda
Monday, April 6, 2009	8:30 a.m.	Agenda
Tuesday, May 5, 2009	8:30 a.m.	Agenda
Monday, June 1, 2009	8:30 a.m.	Agenda
Tuesday, July 14, 2009 <b>Budget Hearings</b>	2:00 p.m.	Agenda
Tuesday, August 4, 2009	8:30 a.m.	Agenda
Monday, September 7, 2009	8:30 a.m.	(Holiday - cancelled)
Tuesday, October 6, 2009	8:30 a.m.	Agenda
Monday, November 2, 2009	8:30 a.m.	Agenda
Tuesday, December 1, 2009	8:30 a.m.	Agenda

### **Past Common History**

InterLine

City Council

Board of Commissioners

## MEMORANDUM

TO: All County Departments  
FROM: Bob Workman, Chair  
DATE: February 20, 2008  
RE: 2008-09 Budget Requests

The County Board recently reviewed the status of the 2007-2008 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 has signed an agreement for architectural design and engineering services for the new adult detention facility. Significant demand on tax dollars will occur in FY09 to service debt for the new facility.
2. The County is projecting no increase or very little increase in valuation.
3. Public Safety, which includes law enforcement and the judicial system, is an important function of Lancaster County and 59% of the county general fund budget is expended for public safety functions. Costs have been increasing and is evident in the 10.75% budget increase in the 2007-2008 County budget.
4. Interest Income is on the decline which will have an impact on fund balances as well as projected income for FY2008-2009.

The County Board anticipates budget requests for FY09 will be far greater than our ability to pay. Therefore, the Board again asks for your cooperation as you submit your FY09 budget requests. There are, of course, concerns with fund balances, property taxes, valuation, taxing lids and the future jail bond issuance. Please follow all of the instructions and properly complete all forms in a timely manner.

### **INSTRUCTIONS FOR FY 09**

The County Board requests all budgets for FY09 be submitted at their current level of services. If your request is greater than FY08's budget, please submit a list of cuts that can be implemented so as to remain at your FY08 budget.

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

## **ADDITIONAL ITEMS TO CONSIDER**

### **Grants**

In accordance with the County's Grant Submittal Policy, please complete a form for each grant requested and submit it to Gwen Thorpe, Deputy Chief Administrative Officer. To view the policy or print a form, go to the County Board's website and click on "Grant Submittal Form" under County Board Policies. Additionally, if you have a grant that will end in FY09 and you anticipate continuation of the program, please notify Gwen.

### **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 FY09 need on the Micro Computer Request Form. Your request for FY09 must be submitted at the same time as your budget.

### **Cutoff on Expenditures**

The cutoff for FY08 purchase requisitions will be April 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, FY09 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 FY08 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**  
**FY09 BUDGET**

- 1-1 FY09 PROJECTED ADDITIONAL APPROPRIATIONS
- 1-2 FUNDING REQUESTS
- 1-3 MID-YEAR REVIEW LETTER TO AGENCIES

RESPONSE FROM AGENCIES

**LANCASTER COUNTY**  
**FY09 PROJECTED ADDITIONAL APPROPRIATIONS**  
**MID-YEAR FY09 BUDGET REVIEW**

<u>AGENCY</u>	<u>SALARY</u>		<u>OTHER AMOUNT</u>	<u>TOTAL</u>
601 COMMISSIONERS	3,943		-	3,943
602 CLERK	16,308		-	16,308
603 TREASURER	-	per info from Liz	-	-
607 ELECTION COMM	22,600		-	22,600
610 DATA PROCESSING	-		90,621	90,621
621 CLK OF DIST CT	21,000		-	21,000
622 COUNTY COURT	-		55,000	55,000
625 PUBLIC DEFENDER	60,066		-	60,066
648 RECORDS INFO & MGMT	12,255		4,500	16,755
651 SHERIFF	155,569		-	155,569
652 ATTORNEY	84,968		-	84,968
671 CORRECTIONS	-		-	-
676 COMMUNITY CORRECTIONS	20,000		39,200	59,200
703 COUNTY ENGINEER	41,475		-	41,475
803 VETERANS SERVICE	33,000	per phone conversation with Gary	-	33,000
837 HUMAN SERVICES	4,339		-	4,339
21 BRIDGE FUND	16,850		-	16,850
64 WEED CONTROL	7,268		-	7,268
66 CO PROP MANAGEMENT	14,000		47,282	61,282
TOTAL ADDITIONAL	513,641		236,603	750,244
LESS OTHER FUNDS				85,400
GENERAL FUND				664,844

FY09 GEN GOV CONTINGENCY BUDGET IS \$2,000,000

AMENDMENTS -	General Fund <u>Salary</u>	General Fund <u>Other</u>	Other Funds	<u>Manor</u>	<u>TOTAL</u>
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 Requests

Work Release Screener - moved FTE from County Court  
to Corrections.

Lancaster Manor - Controller	100,000
------------------------------	---------

Rural Ambulance Service - Interlocal agreement with the City of Lincoln.	10,900
---	--------

Mayor - Energy Manager

Community Corrections - hire off duty officer to return people to custody - Kim is still looking into.	27,000
---	--------

Approved Deputy Sheriff for City of Waverly -  
Start date of April 1, 2009.

Sheriff's Office - Tasers	26,127
---------------------------	--------

2015 Vision - Nebraska Horse Park.	50,000
------------------------------------	--------

Election Commissioner - shared employee with CDC  
will utilize 6 hours instead of 4.

Increase maintenance and repair for the Crisis Center by 20 hours per week.

Corrections - Correctional Specialist I Position (Remainder of Fiscal Year)	25,000
--	--------



## LANCASTER COUNTY BOARD OF COMMISSIONERS

Bernie Heier

Larry Hudkins

Deb Schorr

Ray Stevens

Bob Workman

Kerry Eagan, *Chief Administrative Officer*

Gwen Thorpe, *Deputy Administrative Officer*

# MEMORANDUM

TO: All County Departments  
FROM: Bob Workman, Chair *B.W.*  
DATE: December 12, 2008  
RE: Mid-Year Budget Review

The County Board of Commissioners will have a mid-year budget review on Wednesday, February 11, 2009. In addition to reviewing current-year revenues and expenditures, we will continue planning for the future. The Fiscal 2010 Budget will be austere due to projections in valuations and the uncertainty of the economy.

We will plan our budgeting for year 2010 with the spending limits and lid on restricted funds. The Board needs to look at the limitations, as well as changes in valuation, each year as the budget is prepared.

In order to make the mid-year budget review more productive, we will need the following information from you:

1. An update from you on the current-year budget. If you are aware of any changes from the adopted budget as it would relate to total anticipated revenues or expenditures for Fiscal 2009, please let us know the reason for the change and the monetary impact of the change. If we do not hear from you by **Wednesday, January 21, 2009**, we will assume your agency's revenue and expenses are on target with the adopted budget. If you anticipate needing additional funds to cover salary increases not included in your budget, please provide your best estimate of the amount needed based on six months of actual experience. Also for non-salary expenditures where the Board has given approval for items that have arisen since the adoption of the budget, please provide your estimate of additional appropriations you will need to finish the fiscal year.
2. Concerning future-year expenditures, identify major issues including capital items, technology and staffing changes your agency will be dealing with in the next two (2) fiscal years. If you anticipate changes in staffing, please indicate the change by position and the number of full-time employees for each of the next two (2) years.

We appreciate your cooperation in reviewing this memo and responding to any items the Board needs to be aware of as we look at the mid-year budget and plan for Fiscal 2010 and beyond. Please send any comments to Dennis Meyer prior to **January 21, 2009**. He will make copies for each Commissioner. Also, we will be presenting an overview of our mid-year budget review at a future Management Team meeting.

If you have any questions, please call me or Dennis Meyer at 441-6869.

\\files\CCFDM\Budget 09\Mid Year\Mid-Year Budget Review Memo.wpd

1-3

County Board - FY09

Regular Salaries -	13 pay periods @ \$1,399.66 * 5 Commissioners	<u>90,977.90</u>
		90,977.90
FICA -	90,977.90 * 7.65%	6,959.81
Retirement -	90,977.90 * 5.2% * 1.5	7,096.28
Total Increases due to Salary Adjustments		105,033.99
Amount Budgeted -		
Salaries		177,518.00
FICA		13,581.00
Retirement		<u>13,847.00</u>
		204,946.00
Amount Spent @ 12-31-08		
Salaries		90,295.02
FICA		6,516.39
Retirement		<u>7,042.96</u>
		103,854.37
Remainder of budget		101,091.63
Increase of Salaries over Remainder of budget		<u><u>3,942.36</u></u>

**LANCASTER COUNTY CLERK'S OFFICE BUDGET**  
**ESTIMATED FOR YEAR END 2009 THRU December**

PROJECT CODE	DESCRIPTION	BUDGETED FY 2009	ACTUAL MONTH EXPENSES	% OF BUDGET SPENT	PROJECTED YEAR END EXPENSE	DIFFERENCE
61110	OFF SAL	71,280	36,118.01	50.67%	72,229.24	(949.24)
61150	DEP SALARY	67,718	34,248.21	50.57%	68,562.21	(844.21)
61210	REGLR SAL	362,811	189,638.28	52.27%	375,954.53	(13,143.53)
61250	TEMP SALARIES	0	1,915.69	#DIV/0!	1,915.69	(1,915.69)
61310	OVERTIME	2,000	635.19	31.76%	635.19	1,364.81
61510	FICA CONTR	38,389	19,257.94	50.17%	37,987.71	401.29
61520	RETIRE CONTR	39,142	20,326.88	51.93%	40,217.91	(1,075.91)
61530	GROUP INS	65,399	32,780.78	50.12%	66,492.26	(1,093.26)
61695	OTHER BEN.	0	0.00		0.00	0.00
61540	DENTAL INS	4,429	2,208.80	49.87%	4,393.40	35.60
61650	L.T. DISABILITY	1,957	979.86	50.07%	1,981.15	(24.15)
61660	PEHP	5,824	2,995.80	51.44%	5,969.25	(145.25)
<b>TOTAL PERSONNEL COSTS</b>		<b>658,949.00</b>	<b>341,105.44</b>	<b>51.77%</b>	<b>676,338.53</b>	<b>(17,389.53)</b>
63110	OFF SUPPL	5,000	3,783.25	75.67%	7,566.50	(2,566.50)
63120	DUP SUPPL	0	0.00	#DIV/0!	0.00	0.00
63225	JANITOR SUP	0	0.00		0.00	0.00
<b>TOTAL SUPPLIES</b>		<b>5,000.00</b>	<b>3,783.25</b>	<b>75.67%</b>	<b>7,566.50</b>	<b>(2,566.50)</b>
64175	SOFTWARE LICENSE	35,000	33,462.00	95.61%	33,462.00	1,538.00
64270	TEMPORARY SER	400	0.00	0.00%	0.00	400.00
64285	D.P. SERV	90,983	50,165.48	55.14%	91,000.00	(17.00)
64295	OTH CONT SER	0	0.00	#DIV/0!	0.00	0.00
64710	MEALS	450	0.00	0.00%	300.00	150.00
64715	LODGING	1,300	0.00	0.00%	1,300.00	0.00
64720	FARES	500	0.00	0.00%	500.00	0.00
64725	MILEAGE	275	45.93	16.70%	91.86	183.14
64730	PKG & TOLLS	0	0.00		30.00	(30.00)
64735	VEH RENTAL	0	0.00		0.00	0.00
64810	TELE LOCAL	6,000	2,745.32	45.76%	5,490.64	509.36
64815	TEL LG DIST	500	25.91	5.18%	51.82	448.18
64855	POSTAGE	10,000	5,626.11	56.26%	11,252.22	(1,252.22)
64860	FREIGHT/EXPR	0	0.00		0.00	0.00
64910	PRINTING	4,300	2,142.47	49.82%	4,284.94	15.06
64915	PHOTOCOPY	6,000	1,895.52	31.59%	3,791.04	2,208.96
64925	ADVERTISING	0	0.00	#DIV/0!	0.00	0.00
64940	MICROFICHE	0	0.00	#DIV/0!	0.00	0.00
65660	MEMB & DUES	45	4.00	8.89%	8.00	37.00
65665	BKS & SUB	895	1,097.20	122.59%	2,194.40	(1,299.40)
65670	ENROL & TUIT	1,600	276.00	17.25%	1,517.00	83.00
65740	INTERPRETER	0	0.00		0.00	0.00
65845	OTH MISC FEE	0	223.00		446.00	(446.00)
65950	OFF BOND	0	0.00		0.00	0.00
65955	EMP BOND	0	80.00		80.00	(80.00)
66215	FURN FIX R M	200	0.00	0.00%	0.00	200.00
66220	OFF EQP R M	600	0.00	0.00%	0.00	600.00
66260	MICR EQP R&M	200	0.00	0.00%	0.00	200.00
66520	RENT BLDGS	38,880	19,440.00	50.00%	38,880.00	0.00
66525	OFFICE EQUIPMENT	0	0.00	#DIV/0!	0.00	0.00
<b>TOTAL OTHER CHARGES</b>		<b>198,128</b>	<b>117,228.94</b>	<b>59.17%</b>	<b>194,679.92</b>	<b>3,448.08</b>
67415	OFF EQUIP	200	0.00	0.00%	0.00	200.00
67445	COMM EQUIP	0	0.00		0.00	0.00
67465	FURN & FIX	0	0.00	#DIV/0!	0.00	0.00
67475	COMP. EQUIP.	0	0.00		0.00	0.00
<b>TOTAL EQUIPMENT COSTS</b>		<b>200</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>	<b>200.00</b>
<b>TOTALS</b>		<b>862,277</b>	<b>462,117.63</b>	<b>53.59%</b>	<b>878,584.95</b>	<b>(16,307.95)</b>

**Y1 END BUDGET PROJECTION**  
**COUNTY TREASURER**  
**AGENCY 603**  
**December 31, 2008**

Date printed: 1/13/2009  
 Pay periods  
 13.00  
 50.00% % of yr complete

**EXPENDITURES**

OBJECT ACCOUNT	DESCRIPTION	FY07-08 POSTED EXPENSES	FY07-08 BUDGETED EXPENSES	FY08-09 APPROVED BUDGET	FY08-09 POSTED EXPENSES	FY08-09 PROJECTED YR-END EXP	ESTIMATED YR-END REMAINING BALANCE	% UNDER / (OVER) EXPENDED	PROJECTION RATE USED	
61110	Official's Salary	\$73,375	\$71,850	\$74,750	\$37,866	\$75,732	(982)	-1.3%	26-pay period proj	
61150	Deputy's Salary	\$69,707	\$68,250	\$71,000	\$35,905	\$71,810	(810)	-1.1%	26-pay period proj	
61210	Regular Salary	\$1,405,740	\$1,469,950	\$1,507,400	\$768,495	\$1,508,991	(1,591)	-0.1%	hand-calc ea mo	MV Clerk range adj 1 step
61250	Temporary Salary	\$0	\$4,500	\$4,500	\$0	\$0	4,500	100.0%	26-pay period proj	
61310	Overtime	\$5,770	\$8,500	\$8,500	\$2,985	\$5,000	3,500	41.2%	x 2 tax seasons	
61510	FICA Contributions	\$112,367	\$124,200	\$127,500	\$60,904	\$121,808	5,692	4.5%	26-pay period proj	
61520	Retirement Contributions	\$116,608	\$125,100	\$129,600	\$62,632	\$125,265	4,335	3.3%	26-pay period proj	
61530	Group Health Insurance	\$346,404	\$357,400	\$372,200	\$184,972	\$369,944	2,256	0.6%	12-mo projection	
61540	Group Dental Insurance	\$17,441	\$19,250	\$18,500	\$9,659	\$19,319	(819)	-4.4%	12-mo projection	
61650	Long-Term Disability	\$5,794	\$6,300	\$6,400	\$3,095	\$6,190	210	3.3%	26-pay period proj	
61660	Post-Employment Health Progr	\$49,335	\$23,300	\$23,900	\$15,151	\$26,303	(2,403)	-10.1%	26-pay period proj	Franzen ret 7/08
	<b>TOTAL PERSONNEL</b>	<b>\$2,202,540</b>	<b>\$2,278,600</b>	<b>\$2,344,250</b>	<b>\$1,181,666</b>	<b>\$2,330,362</b>	<b>\$13,888</b>	<b>0.6%</b>		
63110	Office Supplies	\$31,022	\$29,700	\$30,700	\$12,117	\$24,234	6,466	21.1%	12-mo projection	
64285	Information Services	\$224,132	\$216,950	\$219,500	\$92,763	\$222,631	(3,131)	-1.4%	hand-calc ea mo	
64295	Other Misc Contracted Svs	\$111,512	\$105,300	\$109,300	\$43,495	\$104,387	4,913	4.5%	hand-calc ea mo	
64710	Meals	\$219	\$500	\$500	\$0	\$0	500	100.0%	12-mo projection	
64715	Lodging	\$1,539	\$1,700	\$1,700	\$0	\$0	1,700	100.0%	12-mo projection	
64720	Fares	\$307	\$1,000	\$1,000	\$0	\$0	1,000	100.0%	12-mo projection	
64725	Mileage	\$1,750	\$600	\$600	\$525	\$1,051	(451)	-75.1%	12-mo projection	
64730	Parking & Tolls	\$28	\$0	\$0	\$0	\$0	0	N/A	12-mo projection	
64810	Telephone - Local	\$24,123	\$24,400	\$24,400	\$11,728	\$23,456	944	3.9%	12-mo projection	
64815	Telephone - Long Distance	\$604	\$750	\$750	\$650	\$1,299	(549)	-73.2%	12-mo projection	
64855	Postage	\$135,488	\$125,000	\$115,000	\$63,893	\$87,786	27,214	23.7%	hand calc + \$40k	
64910	Printing	\$12,227	\$16,000	\$16,000	\$15,478	\$16,000	0	0.0%	dtl \$16k Jan tax stmt	
64915	Photocopying	\$3,219	\$3,900	\$3,950	\$1,195	\$2,390	1,560	39.5%	12-mo projection	
64925	Advertising	\$12,342	\$11,500	\$13,000	\$2,108	\$13,000	0	0.0%	hand calc	tax sale ads
65660	Memberships & Dues	\$75	\$350	\$350	\$0	\$0	350	100.0%	12-mo projection	
65665	Books & Subscriptions	\$933	\$1,300	\$1,300	\$442	\$885	415	31.9%	12-mo projection	
65670	Enrollment Fees & Tuition	\$1,473	\$1,500	\$1,500	\$552	\$1,104	396	26.4%	12-mo projection	
65685	Refunds & Repayments	\$10	\$0	\$0	\$0	\$0	0	N/A	12-mo projection	
65690	Contingencies	\$120	\$0	\$0	\$0	\$0	0	N/A	12-mo projection	
65845	Other Misc Fees & Services	\$777	\$1,000	\$1,100	\$350	\$700	400	36.3%	12-mo projection	check shredding
65925	Flood Insurance	\$1,059	\$1,100	\$1,200	\$1,075	\$1,059	141	11.8%	hand calc one-time exp	
65935	Other Insurance	\$8,385	\$9,500	\$8,500	\$8,994	\$8,385	115	1.4%	hand calc one-time exp	
65950	Officials' Bonds	\$0	\$50	\$0	\$0	\$0	0	N/A	hand calc one-time exp	
65955	Employees' Bonds	\$80	\$0	\$0	\$80	\$160	(160)	N/A	hand calc one-time exp	
66225	Building R&M	\$0	\$0	\$0	\$0	\$0	0	N/A	hand calc one-time exp	
66410	Other Equipment R&M	\$528	\$500	\$500	\$2,484	\$3,000	(2,500)	-500.0%	hand calc one-time exp	Drive thru window
66520	Building Rent	\$172,625	\$173,800	\$195,550	\$97,707	\$195,414	136	0.1%	12-mo projection	
67465	Furniture & Fixtures	\$0	\$0	\$0	\$338	\$338	(338)	N/A	12-mo projection	Doctor office
67475	Computer Equipment	\$16,841	\$14,200	\$6,000	\$0	\$3,000	3,000	50.0%	hand calc one-time exp	
	<b>TOTAL OTHER EXPENSES</b>	<b>\$761,415</b>	<b>\$740,600</b>	<b>\$752,400</b>	<b>\$355,975</b>	<b>\$710,281</b>	<b>\$42,119</b>	<b>5.6%</b>		
	<b>TOTAL EXPENSES</b>	<b>\$2,963,956</b>	<b>\$3,019,200</b>	<b>\$3,096,650</b>	<b>\$1,537,641</b>	<b>\$3,040,643</b>	<b>\$56,007</b>	<b>1.8%</b>		

YE **END BUDGET PROJECTION**

COUNTY TREASURER

AGENCY 603

December 31, 2008

Date printed: 1/13/2009

50.00% % of yr complete

treasproject08-09

**REVENUES**

OBJECT ACCOUNT	DESCRIPTION	FY07-08 POSTED REVENUES	FY07-08 BUDGETED REVENUES	FY08-09 APPROVED BUDGET	FY08-09 POSTED REVENUES	FY08-09 PROJECTED YR-END REVENUE	ESTIMATED YR-END EXCESS COLLECTIONS	%UNDER /(OVER) COLLECTED	PROJECTION RATE USED	REMARKS
55100	<b>BUDGETED COMMISSIONS</b>	<b>\$3,559,014</b>	<b>\$3,100,000</b>	<b>\$3,600,000</b>	<b>\$1,670,073</b>	<b>\$3,561,625</b>	<b>(38,375)</b>	<b>-1.1%</b>	2007 historical rate	
55110	Property Tax Commission	\$3,322,338			\$1,655,192	\$3,315,632				
55120	Homestead Exempt Commissio	\$88,787			\$14,866	\$89,193				
55126	2007 Prop Tax Relief Commiss	\$147,889			\$0	\$156,800				6 payments Jan-July
55135	Telephone Commissions	\$0			\$16					
55200.5539	<b>BUDGETED FEES</b>	<b>\$1,312,120</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$615,213</b>	<b>\$1,305,095</b>	<b>5,095</b>	<b>0.4%</b>	2007 historical rate	
55210	Drivers License Fees	\$247,646			\$126,434					
55215	MV Registration Fees	\$516,280			\$256,255					
55230	Distress Warrant Fees	\$1,052			\$790					
55240	Tax Sale Fees	\$17,372			\$1,372					
55245	Tax Advertisement Fee	\$10,935			\$330					
55265	Boat Registration Fee	\$10,337			\$4,024					
55295	Auto Title Fee	\$354,730			\$160,533					
55340	Sales Tax Fees	\$107,588			\$53,548					
55355	Rental Vehicle Fees	\$22,641			\$0					
55380	MV Flat Fees	\$23,540			\$11,927					
55495	Other Miscellaneous Fees	\$0			\$0					
57100	<b>INTEREST</b>	<b>\$2,533,401</b>	<b>\$2,800,000</b>	<b>\$1,700,000</b>	<b>\$774,605</b>	<b>\$1,257,689</b>	<b>(442,311)</b>	<b>-26.0%</b>	2007 historical rate	
57110	CD Interest	\$941,267			\$414,866					
57120	Interest on Pools	\$1,455,368			\$338,991					
57195	Other Interest Income	\$136,766			\$20,747					
[558*,58*]	<b>MISCELLANEOUS REVENUES</b>	<b>\$3,422</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,618</b>	<b>\$1,618</b>	<b>1,618</b>	<b>N/A</b>	12-mo projection	
55878	Postage Reimbursement	\$62			\$16					
55896	Other Reimb & Refunds	\$0			\$27					
55895	Other Miscellaneous Revenues	\$3,360			\$1,575					
	<b>TOTAL REVENUES</b>	<b>\$7,407,957</b>	<b>\$7,200,000</b>	<b>\$6,600,000</b>	<b>\$3,061,508</b>	<b>\$6,126,027</b>	<b>(473,973)</b>	<b>-7.2%</b>		



David J. Shively  
Commissioner  
Maura Kelly Tolzin  
Chief Deputy

Election Commissioner  
601 North 46<sup>th</sup> Street  
Lincoln, Nebraska 68503-3720

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

January 15, 2009

Mr. Bernie Heier, Chairman  
Lancaster County Board of Commissioners  
555 South 10<sup>th</sup> Street  
Lincoln, NE 68508

RECEIVED

JAN 16 2009

LANCASTER COUNTY  
BOARD

Dear Bernie:

Per your request, I have reviewed the Election Commissioner (607) and the Jury Commissioner (627) budgets for FY 09. I am estimating that there will be a few areas in the Election Commissioner budget in which we will end the year over our original budget.

After reviewing the budget, I am anticipating that we need an additional \$22,600 in personnel costs to complete the budget year. I believe that we will meet our needs in the remainder of our budget. The shortages in personnel costs are primarily caused by the Cost of Living Adjustments from last September. The remainder was caused by additional temporary staff that was needed for the Presidential Election in November.

I hope this assists you in your budgetary planning. Please understand that these are my best estimates at this point. If you need additional information, please feel free to give me a call.

Sincerely,

David J. Shively  
Election Commissioner

DS/s  
Enclosure

# Enterprise One Support Plan and Cost Estimate Report

## 01/12/09

### Actual & Estimated Cost to Finish

Fiscal Year Budget 08/09 Systems Development	\$ 56,000	
Fiscal Year Actual 08/09 Systems Development	\$146,621	(Detail follows)
<hr/>		
Fiscal Year 08/09 Balance	(\$90,621)	

### **Systems Development Details**

June	14,395	Personnel - Systems Development Actual
July	\$10,987	Personnel - Systems Development Actual
August	14,140	Personnel - Systems Development Actual
September	15,487	Personnel - Systems Development Actual
October	16,870	Personnel - Systems Development Actual
November	10,447	Personnel - Systems Development Actual
December	8,295	Personnel - Systems Development Actual
January	11,200	Personnel - Systems Development Estimate
February	11,200	Personnel - Systems Development Estimate
March	11,200	Personnel - Systems Development Estimate
April	11,200	Personnel - Systems Development Estimate
May	11,200	Personnel - Systems Development Estimate

-----  
Total           \$146,621

### **iXtend vs Oracle Comparison**

iXtend	\$38,400	Initial contract 240 hours/\$160 hr.	Total iXtend..... \$57,000
	16,000	Contract Addendum, 100 hours.	
	2,600	Travel (On-site tech training/go live support)	
Oracle	\$163,750	Estimated 655 hours/\$250 hr.	Total Oracle..... \$193,225
	29,475	Travel Expenses at 18%	

### Proposed Schedule on 12/12/08

12/12	Issue clean up (deployment server)
12/22/08	Skip week
12/29-1/16	Continue end user testing
1/19-30	Resolve testing issues.
2/2-6	Retesting
2/13	Pkg build DV environment
2/20	Pkg build PY environment/conversion, then test.
3/2-8	On site training/go live support team
3/5-8	Pkg build PD environment/conversion weekend (Thursday-Sunday)
3/9	Go live (Monday)

Budget & Fiscal - FY09

Regular Salaries -

Director	13 pay periods @ 3,504.38	45,556.94
Grant Coord	7 pay periods @ 1,662.72	11,639.04
	6 pay periods @ 1,722.64	<u>10,335.84</u>
		67,531.82

FICA -	5,166.18
--------	----------

Retirement -	5,267.48
--------------	----------

PEHP -	650.00
--------	--------

Total Increases due to Salary Adjustments	78,615.49
---	-----------

Total Spent @ 12-31-08

Salaries	59,998.73
FICA	4,403.69
Retirement	3,442.95
PEHP	330.00

Total estimated amount	146,790.86
------------------------	------------

Amount Budgeted -

Salaries	130,435.00
FICA	9,979.00
Retirement	9,892.00
PEHP	<u>1,300.00</u>
	151,606.00

Total amount estimated under budget	<u>(4,815.14)</u>
-------------------------------------	-------------------

No additional appropriations at this time.

1/12/09

MID-YEAR BUDGET REVIEW

**GIS FUND (6150-011)**

Oct - 23 days  
Nov - 20 days  
Dec - 23 days  
66

Regular Salaries (61210)

Oct \$21,440  
Nov \$18,644  
Dec \$21,440  
\$61,524/66 days = \$932 per day x 129 days = \$120,251

120,251 est. needed to finish out FY  
165,014 left in current budget as of 12/31/08  
**+ 44,763** estimated left in budget

FICA (61510)

\$120,251 (salaries needed to finish out the year) x .0765 = \$10,760

10,760 est. needed to finish out FY  
12,887 left in current budget as of 12/31/08  
**+ 2,127** estimated left in budget

Pension (61520)

\$120,251 x 5.2% = 6,253 x 1.5 = 9,380

9,380 est. needed to finish out FY  
12,871 left in current budget as of 12/31/08  
**+ 3,491** estimated left in budget

Health Insurance (61530)

Insurance cost is \$2,783 per month x 6 months left in FY = \$16,698

16,698 est. needed to finish out FY  
28,846 left in current budget as of 12/31/08  
**+ 12,148** estimated left in budget

Dental Insurance (61540)

Dental insurance cost is \$199 per month x 6 months left in FY = \$1,194

1,194 est needed to finish out FY  
1,740 left in current budget as of 12/31/08  
**+ 546** estimated left in budget

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

Long Term Disability (61650)

\$120,251 (salaries needed to finish out the year) x \$.0037 = \$445

445 est needed to finish out FY  
730 left in current budget as of 12/31/08  
**+ 285** 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  
1,847 left in current budget as of 12/31/08  
**+ 557** estimated left in budget

**6150-011** total estimated left in budget for personal services: **+ \$63,917**



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 20, 2009

Dennis Meyer  
Lancaster County Budget & Fiscal Office

Subject: Mid-Year Budget Review FY 2009 (6210 & 7510)

Dear Dennis;

My staff and I have gone over our funding requirements for the remainder of FY 2009 and have identified the following additional budget requirements:

Additional funding in the amount of \$21,000 is requested for the Clerk of the District Court (6210) to cover the cost of living pay raise,

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, 2009

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

RECEIVED

JAN 12 2009

LANCASTER COUNTY  
BOARD

Dear Dennis:

*RE: Mid-Year Budget Review for County Court*

## JUDGES

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

## Agency 622 - County Court

The state purchases Dell printers for the court's use. Unfortunately these printers require expensive supplies (both print cartridges and drums). In most case, the supplies must be purchased from Dell or the warranty is not upheld.

As mentioned previously, the Public Defender's office has opted out of more cases due to their high case load.

The other area that's a big concern is Guardian Ad Litem which is another area we cannot control. We've have some very large claims so far this year.

## JUDICIAL ADMINISTRATOR

Becky Bruckner

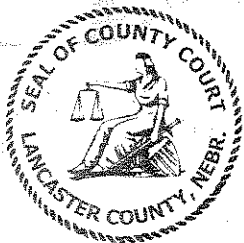
In summary, at this time I anticipate the following adjustments to budget:

#63120	Duplicating Supplies	\$ 3,000.00
#64120	Legal Services	16,500.00
#65735	Guardian Ad Litem	<u>35,500.00</u>
	Total	\$55,000.00

Please contact me with any questions.

Sincerely,

Becky G. Bruckner  
Judicial Administrator



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

622-1

Theresa Emmert  
Court Administrator

402 / 441-5646  
fax: 402 / 441-5614

Separate Juvenile Court  
of Lancaster County



DM  
CB  
KE

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

January 14, 2009

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

RECEIVED

JAN 16 2009

LANCASTER COUNTY  
BOARD

RE: Mid-Year Budget Review

Dear Dennis:

In response to Mr. Workman's request for a mid-year budget report, I have reviewed the documentation reflecting Juvenile Court expenditures for Fiscal Year 2008-2009 through December 31, 2008. Overall, we appear to be under our annual budget by approximately 12% at this time. Our expenses are on target with our adopted budget and we do not foresee needing any additional funds to cover our expenses at this time.

Concerning future-year expenditures, we will need to plan for capital item expenses in conjunction with our space expansion slated to begin in the spring or summer of this year and to be completed by the end of 2009 or beginning of 2010. Specific items we've identified include conference room tables and chairs, waiting room tables and chairs, and courtroom sound system and chairs. We are still in the planning phase of the project and we should have a better idea of costs in about 3 or 4 months.

One item which bears mention is that of attorney fees. Although we are on target for what has been budgeted at this time, I anticipate these expenditures may increase significantly due to a limit the Public Defender has placed on the number of cases they are willing to handle in Juvenile Court. We are appointing a number of non-contract attorneys to handle our delinquency and law violation cases that previously were assigned to the Public Defender which will undoubtedly result in a greater expense.

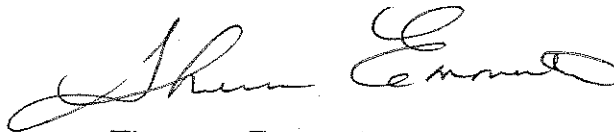
623-1

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. I hope this information is helpful. If you have any questions or if I can provide any additional information, please do not hesitate to contact me.

Sincerely,



Roger J. Heideman  
Presiding Juvenile Court Judge



Theresa Emmert  
Juvenile Court Administrator

**LAW OFFICES OF THE  
LANCASTER COUNTY PUBLIC DEFENDER  
COURTHOUSE PLAZA  
633 SOUTH 9TH STREET  
LINCOLN, NE 68508  
(402) 441-7631  
FAX (402) 441-6059**

**MEMORANDUM**

**TO:** Lancaster County Board of Commissioners

**FROM:** Dennis R. Keefe, Lancaster County Public Defender

**DATE:** February 11, 2009

**SUBJECT:** Mid-Year Budget Review

This memorandum is in response to your memorandum dated December 12, 2008 requesting information for your mid-year budget review which is scheduled for February 11, 2009. I will first deal with the issues regarding the current year budget and I will then give you my best prognosis for the next two fiscal years and the needs of this office in light of the caseload standards that were implemented in September 2008. Because I will be gone on February 11, if you have additional questions or comments, we could schedule this issue for one of your future staff meetings.

**Update on Current Year Budget**

All of the changes we currently anticipate in our approved budget are due to salary increases and the resulting increases in salary related items.

Object Code	Description	Explanation	Additional Required
61110	Official's Salary	Increase Per Board Resolution	\$ 1,575
61150	Deputy's Salary	Increase Per Board Resolution	\$ 6,791
61210	Regular Salaries	New Position and Bd. Approved Inc	\$ 35,304
61250	Temporary Salary	Board Approved	\$ 8,851
61510	FICA	For Salary Increases	\$ 4,139
61520	Retirement Contribution	For Salary Increases	\$ 3,406
Total Anticipated Needs at FY09 End			\$ 60,066

## **Future Year Expenditures**

At the time that our office adopted the caseload standards which were developed based upon the study by the UNL Policy Research Office, I promised you that I would report back to you at the mid-year budget review regarding the fiscal impact of the implementation of the standards. By the time that we will be asked to develop our FY10 budget, we will have more definitive recommendations based upon almost 6 months worth of experience with the standards. However, for now, I will try to bring you up to date regarding each of our dockets and how the standards have impacted those dockets.

**Felony Division** – In my September 4, 2008 report to you, I predicted that we would exceed our standards in the felony division by 2-3 cases per month, based upon the number of openings we had seen to that date. Through December 31, 2008, we “Overloaded Out” of 17 cases and requested the appointment of private attorneys. This is an average of 4.25 cases per month. The average cost of a felony case handled by assigned counsel is \$850. Consequently, those 17 cases may represent \$14,450 in additional assigned counsel fees for County and District Court. On an annual basis, this would amount to \$43,350. We will continue to monitor this and report back again during the FY10 budget process.

**County Attorney Misdemeanors** – This is one of only two dockets where the numbers have fallen below our recommended standards. As I noted in my September 4, 2009 memorandum, this is due mainly to one county court judge who has reduced our appointments because of his philosophical view of which offenses merit a jail sentence as punishment. Any change in judge assignments will have a significant impact here. We originally projected that this docket would come in about 12 cases per month under the standards. In reality they have come in about 18 cases per month below the standards. Because of this we are making some adjustments to allow these attorneys to help with the felony cases in a very limited and controlled manner as long as scheduling does not become a problem.

**City Attorney Misdemeanors** – In the September 4, 2008 report, we estimated that, with no changes in the number of cases assigned to our office, we would have to turn away 40 cases per month to the private assigned counsel. We actually were relieved of appointments at the rate of approximately 30 cases per month, but we still exceeded our standard slightly so the true average would be 33 cases per month. The assigned counsel costs of these cases is \$200 so for four months the cost would be approximately \$26,400 (assuming that private assigned counsel was always appointed as a substitute in all cases, which was not the case). On an annualized basis, that figure would increase to \$79,200.

As was recommended in the September 4, 2008 report, I did meet with the county judges about this problem. The City Attorney was also present at this meeting. It is my impression (which I cannot confirm with hard statistics) that some progress has been made as the result of this meeting. First, at least some of the judges are following a

procedure that requires a "second review" of the need for an attorney in those cases where our office is relieved of the appointment because of case overload. This has apparently reduced the number of cases requiring private assigned counsel. Secondly, it appears that either the number of filings by the City Attorney has fallen or that some of the judges have modified their philosophy about the type of cases that require counsel, thereby reducing the number of cases that our office is appointed to in the first instance. This is confirmed by the fact that, for the first 9 months of 2008, the number of new opened City Misdemeanor cases in our office was increasing at a 15% rate but for the last 3 months of 2008, the increase slowed to 7%.

The longer term legislative answer to this problem has been more elusive. Despite meeting twice with the City County Common to discuss this problem and the proposal that the City Council limit the ordinance violations that carry jail sentences, no action has been taken. It is still my belief that, with or without action by the Nebraska Legislature, the City Council could play a major role in helping to resolve this issue. Even if the City were to pass ordinances as non jail infractions that mirrored the targeted ordinances that do carry jail time, the City Prosecutor would then be in a position to choose which ordinance to use when prosecuting. This would clearly signal to the judges whether counsel should be appointed.

**Juvenile Cases** – In the September 4, 2008 report, we predicted that, given the increase in cases, our office would have to "overload out" of approximately 10 cases per month or 40 cases total for the period of 9/1/2008 to 12/31/2008. The actual number was 36 cases. Using the average cost per case of \$360, this amounts to \$12,960 or \$38,880 on an annualized basis. The full costs here may not be easily ascertainable because we are advised that some of the juvenile judges make appointments outside our office without appointing us first which eliminates our ability to monitor the cases.

It does not appear that the recommendation in the original study, that the County and City Attorneys' Offices make greater use of second time diversion for juveniles, will be implemented. Our overall appointments in Law Violation cases increased by 2% in 2008 but the increase in the 4<sup>th</sup> quarter was 8%. We will have to monitor this to see if this is a trend. The cases that we are relieved of because of case overload are currently going to the contractors and some to private assigned counsel.

**Child Support/Paternity/Mental Commitment Cases** – In the September 4, 2008 report, we predicted that we would not exceed our standard this year and we did not. However, given the fact that the numbers are close to the maximum and the scheduling issues are particularly difficult with this docket, there is no excess capacity to utilize.

**Preliminary Recommendations** – The recommendations that follow are options that the County Board may consider for the FY10 and FY11 budget years. The options that include adding 1.5 FTE attorney positions to the public defender's office also require the addition of 1 FTE paralegal, given our current staffing situation. In any of these options, the County should seek the financial assistance of the City in the form of an

increased payment under the inter-local agreement for the City Attorney filed misdemeanors.

### **Option #1 (Assigned Counsel Option)**

Continue to send overload cases to private assigned counsel and the contracts. Add no staff or contracts. Additional funds to "Legal Services" line items in County, District, and Juvenile Court, and Commissioner's Justice Miscellaneous for contracts.

#### **Cost of Option #1**

Felony Assigned Counsel Costs in County and District Court	\$43,350
MISDI Assigned Counsel Costs in County Court	\$79,200
<u>Juvenile Assigned Counsel and Contract Costs</u>	<u>\$38,880</u>
Total Per Fiscal Year FY10 and FY11	\$161,430

### **Option #2 (Public Defender Staff Option)**

Hire 1.5 FT Attorney Employees to pick up the expected overage cases. The part time attorney position could be kept at less than 20 hours per week and assigned to the City Misdemeanor cases. Because of the current staffing levels and the addition of 1.5 FTE attorneys, we would also need to add a full time paralegal.

#### **Cost of Option #2**

1.0 FTE Entry Level Attorney Positions	\$ 73,790
.5 Part Time Attorney	\$ 24,000
<u>New Entry Level Paralegal Position</u>	<u>\$ 57,458</u>
Total For FY10	\$155,248
Total For FY11 (assume 2.5% increase)	\$159,129

### **Option #3 (Contract Option)**

Contract out the Child Support/Paternity/Mental Commitment cases (estimated cost \$100,000) and utilize the attorney time to pick up the felonies and city misdemeanors. Continue to overload out of Juveniles, utilizing the juvenile contracts or assigned counsel.

#### **Cost of Option #3**

Mental Commitment Contract	\$24,000
Child Support/Paternity Contract	\$76,000
<u>120 Juvenile Overage Cases</u>	<u>\$38,880</u>
Total Per Fiscal Year FY10 and FY11	\$138,880

**LAW OFFICES OF THE  
LANCASTER COUNTY PUBLIC DEFENDER  
COURTHOUSE PLAZA  
633 SOUTH 9TH STREET  
LINCOLN, NE 68508  
(402) 441-7631  
FAX (402) 441-6059**

**MEMORANDUM**

**TO:** Lancaster County Board of Commissioners

**FROM:** Dennis R. Keefe, Lancaster County Public Defender, and  
Lancaster County Indigent Defense Advisory Committee

**DATE:** February 11, 2009

**SUBJECT:** Proposed Increase in Juvenile Court Contract Rates

For the past year I have received a number of inquiries from the various juvenile court contractors regarding the possibility of an increase in the compensation paid to the contractors. There are a number of factors that have converged in the recent past to significantly increase the amount of attorney time required in the juvenile cases, particularly with the abuse and neglect cases. This memorandum will review the basic information regarding the contracts, provide a summary of changes that have occurred recently to increase the amount of attorney time required, and offer a recommendation regarding an increase in compensation.

**Background** – By statute, the Juvenile Court Judges have the authority and the responsibility for appointing counsel and ordering the payment of fees. It is only with the consent of the judges that contracts can be utilized. Lancaster County began contracting for services in juvenile court with what was then Legal Services of Southeast Nebraska in the late 1980s. In the mid 1990s, the first private contracts were entered into as a way to better predict expenditures and reduce costs. Periodically, evaluations of the costs of the contracts have shown that they save the county approximately 1/3 of the costs of using individual private assigned counsel who are compensated at an hourly rate.

**Current Contracts** – Lancaster County currently has 11 contracts with private attorneys/firms and 1 contract with Nebraska Legal Aid. The 11 private attorney

contracts all have the same terms and compensation levels. Usually there are at least 2 attorneys providing services under these contracts. Each contract provides that the contractor will accept appointments in 50 new abuse/neglect cases per year up to a pending maximum of 120 cases, and 25 new law violation cases up to a pending maximum, 150 cases. For these services, the contractors are paid \$81,000 per year. Nebraska Legal Aid has 3 attorneys assigned to their contract full time and others who help with the juvenile cases part time. That agency agrees to accept 133 new abuse/neglect cases per year up to a pending maximum of 320 cases, and new status or law violation cases per year up to a pending maximum of 300 cases. Their compensation is \$271,425.60 per year.

Additionally, if the contractors agree to accept an appointment over their contracted maximums, they are compensated an additional \$1,000 for an abuse and neglect case and \$360 for law violation and status cases. Recently the contracts have been amended to pay an hourly rate for Child Support Enforcement proceedings in the abuse and neglect cases in a new program from the NDHHS. The total calendar expenditure for these contracts was \$1,186,663.18, including payment for cases over the contractor's limit. The funds for the contracts are kept in the Commissioner's Justice Miscellaneous Budget.

There has been no general adjustment of the compensation paid the contractors since 2001.

**Recent Changes** – Action by the Nebraska Supreme Court, the response to that action by the Lancaster County Juvenile Court Judges, as well as new activity by the NDHHS have all culminated in making additional work for the contractors, particularly in the abuse and neglect cases and more specifically with regard to the GAL appointments. Some of those factors are as follows (also please see the letter attached from Legal Aid of Nebraska for even more detail):

- Training is now mandated for GALs per Supreme Court Rule
- GAL Requirements have become more burdensome because of Supreme Court guidelines. Local judges are now requiring all GALs to complete a form detailing what has been done.
- Statute requires twice yearly visits of wards by GAL and this is being enforced by the courts. Some wards live outside of Lancaster County.
- The judges are expecting GALs to attend team meetings regarding the wards between review hearings.
- With the addition of the 4<sup>th</sup> judge, most of the judges are holding review hearings in abuse/neglect cases every three months rather than every six months as had been done previously.

- Because of the Supreme Court's attention to these cases, the judges are holding separate Permanency Planning Hearings rather than tacking those hearings on to Review hearings. These Permanency Planning Hearings have become more significant in terms of issues and the amount of time required.
- State HHS has implemented new child support proceedings for children in out of home placements requiring more time of parents attorneys. The time has not been significant but the county is paying separately by the hour.
- There is a new Mediation Pilot Project that will require more of the attorneys' time in the representation of these cases.
- The court hearings may not run on schedule. This causes contract attorneys to spend more time waiting for court. It is not uncommon to have to wait 15 minutes or more for a hearing. If the courtroom you are in is running behind, and you have another hearing scheduled in a different court that you are now late for, you then make the next court wait for you, thus putting them behind.
- The number of Termination of Parental Rights Petitions has increased significantly, even more so with the addition of the new County Attorney position. Recently, 2 contract attorneys were involved in such a trial that took 21 days over a 4 month period. The attorney has reported that they could not afford to do any more of these cases under the contract.

**Impact** – The hours that the contractors report that they spend on the contracts has increased from 2007 to 2008 by an average of approximately 10%. Even with an increase in compensation, the cost of providing counsel through the contractors will be much less than paying individual attorneys on an hourly basis. If the contractors do not find it economically feasible to continue under the contract, it is likely that many of these cases will simply shift to private assigned counsel and the costs will significantly increase.

**Related Issues** – There are several related issues that are important to keep in mind regarding the contracts.

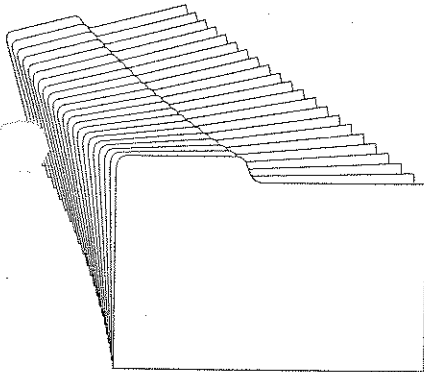
- The number of filings, particularly the abuse and neglect cases appears to be on the increase. The State Court Administrator's Office reports that in 2008 there were 402 New Petitions filed in abuse/neglect cases, compared to 302 in 2007 and 353 in 2006. This is a 14% increase from the number of new petitions filed in 2006. That 14% increase represents more than 100 additional attorney and GAL appointments per year, which represents more than 2 private attorney contracts.

- Termination of Parental Rights Petition filings are significantly on the increase (from 46 New Petitions in 2006 to 107 New Petitions on 2008). Obviously, this means that there will be increased expenses to providing counsel due only to the number of new case filings. Whether additional contracts may be advisable is something that should be discussed, first with the judges.
- The Juvenile Court is utilizing the contracts to the maximum and beyond. When the Public Defender's Office has to decline a case because of a conflict or a case overload, the contractors are being used in many of those instances.
- Because of the increase in filings and the number of public defender overages, it might be useful to look at increasing the new case and pending case limits for the contractors (for additional compensation), if the judges agree and it appears that the contractors can absorb such an increase.
- The Nebraska Legislature has ordered a study of all aspects of juvenile representation and the results of that study should be ready in early 2010. This study grew out of a bill that proposed to move all of the costs of juvenile court representation to the state.

**.Recommendation** – The Lancaster County Indigent Defense Advisory Committee, after careful consideration, is recommending a 3.3% increase in the contract rates for each of the next 3 fiscal years, beginning in FY10. The additional amount needed to fund this recommendation in the next three fiscal years, is shown below.

Fiscal Year	Additional Amount (Assuming 3.3%)
FY10	\$38,360
FY11	\$39,626
FY12	\$40,934

DM  
CB  
KE



# Lancaster County RECORDS & INFORMATION MANAGEMENT DEPARTMENT

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

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



Brian Pillard, CRM  
Records Manager

## MEMORANDUM

RECEIVED

JAN 16 2009

LANCASTER COUNTY  
BOARD

Date: January 16, 2009

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

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

Subject: Mid-Year Budget Review

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

As of December 31, 2008 Records & Information Management expenditures are at 53.1% of budget. Due to an employee on an extended medical leave we have hired a full time temporary worker. This was unplanned in the budget and will increase expenses by \$9,000 for temp salaries and \$689 for FICA. We also have an employee (due to Windstream no longer providing insurance to their retirees) starting insurance in 2009. This will increase expenses for Group Health Insurance by \$2,566.

We are experiencing more than anticipated repair on our delivery vehicles. One of our vehicles is in the shop (not starting even when warm) as I write this. I estimate being over budget by \$2,000 for motor vehicle repair and maintenance.

We also have experienced more than anticipated repair on our microfilm cameras, microfilm duplicator, and document scanners. I estimate being over budget by \$2,500 for microfilm equipment repair and maintenance.

I anticipate revenue being very close to the amount budgeted.

Concerning future-year expenditures, I do not see any need for change in staffing. I also expect our current records storage space will suffice for the next two years, but probably not for five. Next year, I anticipate needing to replace our delivery van and replacing a scanner. These items will be requested as part of the FY10 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 15, 2009

Mr. Bernard Heier, Chair  
Lancaster County Board of Commissioners  
555 South 10<sup>th</sup> Street  
Lincoln, NE 68508

Enclosed is the midyear budget review, as requested.

The Sheriff's Office is anticipating a shortfall of approximately **\$155,569** from our approved budget of 2008-2009. This increase includes:

Regular Salaries, 61210, <b>\$61,122 ;</b>	FICA contributions, 61510, <b>\$6,588;</b>
Overtime, 61310, <b>\$15,000;</b>	Retirement Contributions; 61520, <b>\$6,187;</b>
PEHP Contributions; 61660, <b>\$66,272</b>	

The \$140,569 represented above is due to contractual raises approved by the Board and the corresponding increase in benefits. This amount would be substantially more, but for two deputies on military activation (See Attachment). The increased overtime is mainly for the Highway Safety Mini Grants (Click it or Ticket; You Drink You Drive You Lose) and the part time Village contracts, both of which are revenue neutral. (Deputies are paid at the overtime rate and the reimbursement goes back into the General Revenue Fund.) The dramatic increase in Post Employment Health Plan (PEHP) is due to two deputies who took advantage of the early retirement buyout incentive (\$15,000 + all unused sick leave) which expired with the 2009 Contract year.

The instructions for the Mid-Year Budget review was to identify additional FTEs needed over the next two years. Below is the justification for that anticipation:

**CONTRACT CITIES:** The city of Hickman currently contracts with the Sheriff's Office for 40 hrs of dedicated law enforcement services per week, in lieu of having their own police department.

Hickman, with one contract deputy, has increased its population 22% in the past five years to 1,356 and have several housing developments in progress. They have recently annexed additional land, moving their limits ½ mile north for additional development. Cities of similar population to Hickman's have 2 to 3 officers, plus civilian support staff. I will be recommending to Hickman the need to increase their dedicated coverage from 40 hrs (1 Deputy) to 80 hours (two deputies).

Although the contract deputies are revenue neutral, there would be a need to increase our authorized staff and corresponding budget items.

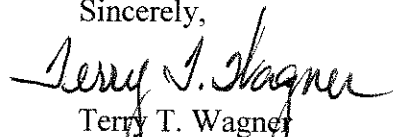
SPECIAL SERVICES DIVISION: This division provides the security for the 18 courtrooms and their corresponding staffs in this building, Courtroom #10 in the jail complex, any prisoner transportation we are responsible for (est. 2,300 in 2008), and 12,500 title inspections, with 10 deputy sheriffs and three civilian court officers. This division was identified as the fastest growing Division in the Office by the Carter-Goble space needs analysis commissioned by the Board in 1994. The study projected 21 staff members by the year 2009. We are currently at 16 staff members, (with one on military leave). Bills were introduced in the legislature last session to increase the number of judges in the Third Judicial District (Lancaster County). While Lancaster County received another Juvenile Court Judge, I am anticipating legislation this session to add another County and District Judge. Should this happen, I will have to increase the number of deputies available for the security of their courts.

The new jail is supposed to be operational 2 years from the ground breaking. We are transporting an average of 800 prisoners per year from the courts, directly to jail. Depending upon the Board's decision to create a day holding area in the 'old' jail, or not, will have an impact on how many deputies are needed to monitor and transport those prisoners. Captain Lefler is estimating 3 deputy sheriffs and one supervisor will be needed to complete those tasks. It will be necessary to begin the hiring process one year before jail completion. This will provide time to test, hire, train and plan for an off-site facility. In addition, an additional transport van will be needed, with a secure insert that would be more secure than our current vehicles and could segregate male and female prisoners. The estimated cost of a van and insert is \$35,000.

You will also find in the attachment a letter to the Board from November 19, 2008, regarding the cost of equipping every deputy in my office with a Taser. I have not had any response to that letter, and would appreciate direction from the Board in this regard.

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 SHERIFF'S DEPARTMENT

ANTICIPATED MID-YEAR EXPENSES FOR 2008-09

ACCOUNT NAME	OBJECT CODE	2008-2009 BUDGET	ESTIMATED EXPENDITURES	CHANGE, BUDGET TO ACTUAL	% CHANGE BUDGET TO ACTUAL
<b>PERSONNEL SERVICES</b>					
Official's salary	61110	\$102,444	\$103,725	(\$1,281)	1.25%
Deputy's salary	61150	\$97,322	\$98,540	(\$1,218)	1.25%
Regular Salaries	61210	\$5,041,377	\$5,100,000	(\$58,623)	1.16%
Overtime	61310	\$180,000	\$195,000	(\$15,000)	8.33%
FICA contribution	61510	\$400,912	\$407,500	(\$6,588)	1.64%
Retirement contrib.	61520	\$408,813	\$415,000	(\$6,187)	1.51%
Group Health Insurance	61530	\$870,850	\$870,850	\$0	0.00%
Group Dental Insurance	61540	\$48,656	\$48,656	\$0	0.00%
LongTerm Disability Ins.	61650	\$20,564	\$20,564	\$0	0.00%
Post Employee Health (PEHP)	61660	\$62,803	\$129,475	(\$66,672)	106.16%
Other empl. benefit	61695	\$210	\$210	\$0	0.00%
Worker's comp.	61750	\$104,640	\$104,640	\$0	0.00%
<b>PERS. TOTAL</b>		<b>\$7,338,591</b>	<b>\$7,494,160</b>	<b>(\$155,569)</b>	<b>2.12%</b>
<b>SUPPLIES</b>					
Office supplies	63110	\$7,800	\$7,800	\$0	0.00%
Duplicating supply	63120	\$500	\$500	\$0	0.00%
D.P. supplies	63130	\$4,825	\$4,825	\$0	0.00%
Ammunition/target	63210	\$10,750	\$10,750	\$0	0.00%
Ed/Train. materials	63215	\$2,600	\$2,600	\$0	0.00%
Uniforms	63220	\$28,500	\$28,500	\$0	0.00%
Janitor Supp	63225	\$1,050	\$1,050	\$0	0.00%
Other op. supplies	63345	\$28,250	\$28,250	\$0	0.00%
Medical supplies	63410	\$1,500	\$1,500	\$0	0.00%
Motor fuels	63510	\$180,000	\$180,000	\$0	0.00%
<b>SUPPLIES TOTAL</b>		<b>\$265,775</b>	<b>\$265,775</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER SERVICES</b>					
Build. Maint. Service	64165	\$120	\$120	\$0	0.00%
Computer Software Licenses	64175	\$1,150	\$1,150	\$0	0.00%
Dry cleaning	64220	\$12,500	\$12,500	\$0	0.00%
Informational Services	64285	\$95,690	\$95,690	\$0	0.00%
Oth. contract serv.	64295	\$170,000	\$170,000	\$0	0.00%
Meals	64710	\$7,375	\$7,375	\$0	0.00%
Lodging	64715	\$12,250	\$12,250	\$0	0.00%
Fares	64720	\$29,500	\$29,500	\$0	0.00%
Parking	64730	\$400	\$400	\$0	0.00%
Vehicle rental	64735	\$2,750	\$2,750	\$0	0.00%
Other travel	64745	\$2,000	\$2,000	\$0	0.00%
Telephone local	64810	\$37,000	\$37,000	\$0	0.00%
Telephone long dis.	64815	\$2,300	\$2,300	\$0	0.00%

Cellular Phone Service	64825	\$4,250	\$4,250	\$0	0.00%
Postage	64855	\$6,500	\$6,500	\$0	0.00%
Freight and express	64860	\$2,700	\$2,700	\$0	0.00%
Printing	64910	\$11,250	\$11,250	\$0	0.00%
Photocopy	64915	\$3,750	\$3,750	\$0	0.00%
Advertising	64925	\$5,600	\$5,600	\$0	0.00%
Film processing	64930	\$100	\$100	\$0	0.00%
Medical service	65110	\$6,000	\$6,000	\$0	0.00%
Court costs	65645	\$18,000	\$18,000	\$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	\$7,075	\$7,075	\$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	\$50,000	\$50,000	\$0	0.00%
Other insurance	65935	\$1,500	\$1,500	\$0	0.00%
Employee Bonds	65955	\$115	\$115	\$0	0.00%
Electricity	66110	\$5,250	\$5,250	\$0	0.00%
Natural Gas	66115	\$4,250	\$4,250	\$0	0.00%
Water & Sewer	66120	\$500	\$500	\$0	0.00%
Motor Vehicle R&M	66210	\$120,000	\$120,000	\$0	0.00%
Office eq. R&M	66220	\$400	\$400	\$0	0.00%
Communications R&M	66265	\$64,000	\$64,000	\$0	0.00%
Other Eq. R&M	66410	\$2,100	\$2,100	\$0	0.00%
Rent buildings	66520	\$264,122	\$264,122	\$0	0.00%
Other rentals	66545	\$250	\$250	\$0	0.00%
<b>SERVICES TOTAL</b>		<b>\$982,511</b>	<b>\$982,511</b>	<b>\$0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>					
Vehicles	67410	\$204,980	\$204,980	\$0	0.00%
Office Equipment	67415	\$2,600	\$2,600	\$0	0.00%
Comm. Equipment	67445	\$2,700	\$2,700	\$0	0.00%
Other equipment	67495	\$24,960	\$24,960	\$0	0.00%
<b>CAPITAL TOTAL</b>		<b>\$235,240</b>	<b>\$235,240</b>	<b>\$0</b>	<b>0.00%</b>
<b>AGENCY TOTAL</b>		<b>\$8,822,117</b>	<b>\$8,977,686</b>	<b>(\$155,569)</b>	<b>1.76%</b>

# Lancaster County Sheriff's Office

## Mid-Year Budget Analysis

July 1, 2008 thru December 31, 2008

Est. 50%

Est. 50%

Code	Account Description	Received	Budgeted	Budget Balance	Budget Balance %	Mid-Year Adjustments	Adjusted Budget	Adjusted Budget Bal.	Adjusted Budget %
<b>50000</b>	<b>REVENUES</b>								
54115	Public Safety	-	-	-	0.0%	-	-	-	0.0%
54120	Highway Streets	4,944.40	14,000.00	9,055.60	64.7%	-	14,000.00	9,055.60	64.7%
54165	Justice Assistance	15,848.28	70,991.00	55,142.72	77.7%	(40,000.00)	30,991.00	15,142.72	48.9%
54220	Domestic Violence Assist	15,165.50	31,283.00	16,117.50	51.5%	-	31,283.00	16,117.50	51.5%
54225	Dept of Justice	-	-	-	0.0%	-	-	-	0.0%
54399	Miscellaneous Federal Re	-	500.00	500.00	0.0%	-	500.00	500.00	100.0%
54799	Miscellaneous State Rece	-	2,000.00	2,000.00	0.0%	-	2,000.00	2,000.00	100.0%
55235	Distress Warrant Mileage	199.54	300.00	100.46	33.5%	100.00	400.00	200.46	50.1%
55320	Sheriff's Fees	168,699.26	375,000.00	206,300.74	55.0%	-	375,000.00	206,300.74	55.0%
55321	Sheriff's Inspection Fee	66,040.00	125,000.00	58,960.00	47.2%	-	125,000.00	58,960.00	47.2%
55495	Other Miscellaneous Fees	-	-	-	0.0%	-	-	-	0.0%
55810	Contract Revenue/Reimbur	132,439.15	243,000.00	110,560.85	45.5%	-	243,000.00	110,560.85	45.5%
55860	Security Services	183,838.00	417,336.00	233,498.00	55.9%	-	417,336.00	233,498.00	55.9%
55896	Other Reimb & Refunds	21,616.99	7,000.00	14,616.99	0.0%	-	7,000.00	(14,616.99)	-208.8%
57195	Other Interest Income	95.78	300.00	204.22	68.1%	(100.00)	200.00	104.22	52.1%
58210	Sale of Equipment	-	5,000.00	5,000.00	100.0%	-	5,000.00	5,000.00	0.0%
58520	Surplus Sales	10,079.69	1,000.00	9,079.69	0.0%	9,000.00	10,000.00	(79.69)	-0.8%
58570	Judgements & Settlements	-	500.00	500.00	100.0%	-	500.00	500.00	0.0%
58595	Other Miscellaneous Reve	-	500.00	500.00	100.0%	-	500.00	500.00	100.0%
59310	Federal Grant Transfers	-	-	-	0.0%	-	-	-	0.0%
<b>Total:</b>		<b>618,966.59</b>	<b>1,293,710.00</b>	<b>674,743.41</b>	<b>52.2%</b>	<b>(31,000.00)</b>	<b>1,262,710.00</b>	<b>643,743.41</b>	<b>51.0%</b>

# SHERIFF'S OFFICE PERSONNEL SAVING'S FOR 2008-09

		Salary	FICA	Pension	Insurance +Life Ins.	Dental	PEHP
Deputy Gordon Harrod	8 months military leave	\$38,458	\$2,942	\$3,000	\$3,179	\$196	\$400
Deputy Terry Jones	12 months military leave	\$57,687	\$4,413	\$4,500	\$4,770	\$294	\$650
		<u>\$96,145</u>	<u>\$7,355</u>	<u>\$7,500</u>	<u>\$7,949</u>	<u>\$490</u>	<u>\$1,050</u>
					TOTAL SAVINGS		\$120,489

021-1-0

**OVERTIME SPENT FOR CONTRACT TOWNS**

July 01, 2008 - January 01, 2009

CONTRACT TOWNS	# HOURS	COST
Bennet	50.75	\$1,771.87
Denton	112.75	\$5,692.58
Firth	69	\$2,863.59
Hallam	26	\$3,957.72
Hickman	25.5	\$652.93

Total OT. costs \$14,938.69

**OVERTIME SPENT FOR HIGHWAY SAFETY GRANTS**  
July 01, 2008 - January 01, 2009

U-DRINK YOU DRIVE YOU LOSE	\$3,510.14
CLICK IT OR TICKET	\$3,122.78

Total OT. costs ..... \$6,632.92

# 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



November 19, 2008

Bob Workman, Chairperson  
Lancaster County Commissioners  
555 So. 10<sup>th</sup> Street  
Lincoln, NE 68508


Ref: Tasers

Dear Mr. Workman and Board Members:

This letter is in response to your inquiries as to the cost of supplying a taser for each of our deputies. In studying this issue and checking prices, we have found the cost to be a total of eight hundred seventy dollars and eighty-eight cents (\$870.88) per taser. For the purpose of each deputy having a taser, we would need to purchase thirty (30) tasers. Please read through the attached sheets that have been supplied for your information.

Once you have read through these, please let me know when you would like to meet and discuss this purchase. I will be on vacation the week of November 24<sup>th</sup>, but after that my calendar is free to meet with you at any time.

Sincerely,  
Terry T. Wagner  
Lancaster County Sheriff

  
William E. Jarrett  
Chief Deputy

Enclosure: 6 pages

To: Sheriff Wagner  
Chief Jarrett

I will get you some hard figures but this is an estimate of the additional manpower I think we should ask for when the jail moves out on West O. I have also included the approximate cost of a transport vehicle given the large volume of prisoners we will be moving off site.

Over the past three years we have averaged over 2200 transports per year to include everything except front security and out of state extraditions. It would be a safe estimate that we transport over 2300 prisoners per year in this Division alone.

Of this 2300 we average approximately 1000 transports that originate in this building that go everywhere from the jail, D&E, Youth Attention Center, Detox, etc. Of this 1000 that originate in this building we go directly to jail with on average 800 prisoners per year. The remaining 200 go to places like D&E and the Youth Attention Center.

These numbers have remained relatively constant with a slight increase each year for the past three years.


Moving the jail off site will double the amount of time spent on transports which require doubling the number of transport deputies from three to six. If we have to hold our own prisoners before moving them to the jail we will need two additional deputies to monitor prisoners while waiting to move them as policy requires no more than two prisoners per deputy and we often take more than two prisoners at a time to jail. I would ask that we continue hiring deputies rather than civilian transport officers as I can use deputies in the courtrooms when they are not transporting prisoners.

My best estimate is that I would need three additional deputies as well as an additional supervisor assigned to this Division. The two supervisors I currently have each supervise eleven employees which is well above the recommended 4-6 per supervisor.

I would also ask that we consider purchasing an additional transport vehicle such as a passenger van with an insert to separate as much as possible male and female prisoners. The vehicle and insert will cost in the neighborhood of \$35,000.

Basically I am asking for 3-4 deputies and an additional supervisor.

Thanks  
267



CP  
DM  
KE

GARY LACEY  
LANCASTER COUNTY ATTORNEY  
575 South 10th Street  
Lincoln, Nebraska 68508-2866  
402.441.7321 / TELECOPIER 402.441.7336

Joe Kelly, Chief Deputy

January 20, 2009

RECEIVED

JAN 21 2009

LANCASTER COUNTY  
BOARD

Bernie Heier, Chair,  
Lancaster Bounty Board of Commissioners  
555 South 10th Street  
Lincoln, NE 68508

Dear Mr. Heier:

I accordance with the board's directive dated 12 December 2008 the following is submitted:

**1. Current Budget Update:**

**Expenses:**

Attached hereto and incorporated herein by reference is Exhibit A, the salary update prepared by Ms Legrande, my administrative officer. We will need you to supplement our budget by \$54,096 to pay the cost of attorney salaries and \$30,872 to pay the salary increases granted by the board for support operations. As you must be aware we are not permitted by the board to budget for these items, so our budget is never an accurate reflection of operational expense which a taxpayer can rely on to make judgements on fiscal responsibility of elected officials. Nor do I see anywhere in the budget document any explanation of this unorthodox procedure.

**Revenue:**

Currently revenue item 54400 (state juvenile court attorney reimbursement) is budgeted at \$100,000. To date we have received zero dollars because the Department of Health and Human Services (DHHS) insists the county agree to contract terms which are unreasonable and illegal. We cannot assure you that the state will make any payments this fiscal year. Last fiscal year the state made payments of \$52,000 of the \$100,000 they promised to pay. You picked up the tab for the other \$48,000. Of course the board is well aware of the state's failure to keep financial

January 20, 2009

Page - 2-

promises made. In the past the evidence is abundant of your inability to secure payment for cost of housing and feeding state prisoners. That the money is owed is elementary: county attorneys prosecute in the name of the state of Nebraska. After a person is formally charged with a crime under state law, the offender is a state prisoner. The state makes the conduct illegal, sets the conditions under which bail can be granted and creates the judicial posts to conduct the criminal process. The county has no power to make any conduct criminal, but is required to provide the state with courtrooms, bailiffs, prosecutors and public defenders. But I digress.....

## **2. Future Year Expenditures:**

### **Case Management:**

I expect our new case management system to be completed by the beginning of the fiscal year. As a part of the development of that system, my office expects to do away with paper files in the criminal and juvenile divisions. A high speed scanner and several smaller scanners will be needed at a current cost of \$7,000. To offset this cost will be a decrease in file folder printing of about \$3,500 a year.

### **Coroner's Physician:**

The coroner's physician contract is being allowed to lapse as of May 1, 2009. I expect to save the county about at least \$40,000 per year with the arrangements I am currently negotiating with alternate pathology service providers. There is a good chance this figure will be higher.

### **Additional Staff:**

I anticipate that if 1.) the police continue to increase drunk driving arrests, 2.) the current county court judges do not do something to encourage punish repeat drunk drivers and 3.) either a new district or county court judge is authorized, we will need to add a staff attorney to our ever more burdensome case load. Our current DUI attorney is averaging five to seven jury trials each jury term. Attached as Exhibit B is a copy of the jury cases tried since the middle of April 2007. This is a huge number of jury trials. And remember this is only the jury trials. Trials to the court are

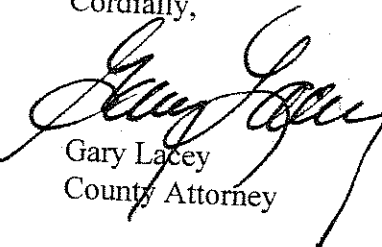
January 20, 2009

Page - 3-

probably about ten or more times the number listed as jury trials.

We also need to plan for an additional paralegal to be split between the criminal and juvenile divisions. Currently too much expensive attorney time is being used to do non-court related things a paralegal can do. Adding a paralegal would free up time for attorneys to advise the court on cases, train child welfare workers to be more productive, and accomplish the many court related matters to prepare cases for trial.

Cordially,



Gary Lacey  
County Attorney

cc: Commissioners  
Dennis Meyer

## Exhibit A

Gary Salary	1695	
Fica	129	
Pension	<u>132</u>	
		1956

Chiefs' Salaries	6150	
Fica	470	
Pension	<u>480</u>	
		7100

Attorneys' Sal.	39013	
Fica	2984	
Pension	<u>3043</u>	
		<u>45,040</u>

Total..... 54,096

Staff Salaries      1,655,499 @ 3%      =      49,664

49,664 for 14 pay periods	=	26,742
Fica		2,045
Pension		<u>2,085</u>

Total..... 30,872

**EXHIBIT B****JURY TRIALS**

	Contributing to the Delinquency to a Minor (Graff)	Guilty
	Possession of a Controlled Substance (Vrana)	Guilty
	3 <sup>rd</sup> Degree Assault (Monzon)	Guilty
	Child Abuse (Graff)	Not Guilty
Anita Homan	Resisting Arrest (Snowden)	Not Guilty
Darrell Wilhelm (4/11/06)	1) Resisting Arrest, 2) Theft by Unlawful Taking (Kleveland)	Guilty x II
Toby Christensen (10/17/06)	3rd Degree Assault (Chapin)	Guilty
Jeffrey Mazza (1/2/07)	3rd Degree Assault (Kosmicki)	Guilty
Alvie Carlson (2/20/07)	Indecent Exposure (Elliott)	Not Guilty
Lerry Stroud (2/20/07)	1) 3 <sup>rd</sup> Degree Assault, 2) 3 <sup>rd</sup> Degree Assault, 3) DTP (Froeschl)	Guilty on I & II, Not Guilty on III
Taylor Davis (4/18/07)	DUI 1 <sup>st</sup> (.09) (Mark Johnson)	Guilty
Colby Conover (4/23/07)	DUI 2 <sup>nd</sup> Aggravated (.172) (JJ)	Guilty - Aggravated
Brian Lewis (4/26/07)	DUI 2 <sup>nd</sup> Aggravated (.170) (JJ)	Guilty - Aggravated
Jason Kuhn (6/11/07)	DUI 3 <sup>rd</sup> (.105) (Reiman)	Guilty
Mark Duncan (6/13/07)	DUI 2 <sup>nd</sup> Aggravated (.189) (Gropp)	Guilty - Aggravated
James O'Malley (6/19/07)	DUI 2 <sup>nd</sup> Aggravated (.191) (JJ)	Guilty - Not Aggravated
Edward Shearer (7/31/07)	DUI 1 <sup>st</sup> Aggravated (.173) (Pollack)	Guilty - Aggravated
Tobijah Richardson (8/2/07)	DUI 2 <sup>nd</sup> Aggravated (.166) (Pollack)	Guilty - Aggravated
Jeffrey Rogers (9/12/07)	DUI 1 <sup>st</sup> (.097) (Kosmicki)	Guilty

Gregory Lippert (9/13/07)	DUI 2nd Aggravated (.167) (Marroquin)	Guilty - Aggravated
Emily Wissink (9/17/07)	DUI 1 <sup>st</sup> (.088) (JJ)	Guilty
Mark Stanley (?) (9/19/07)	DUI 2nd Aggravated (.212) (Stover)	Guilty - Aggravated
Deanna Hook (9/20/07)	DUI 2nd Aggravated (.177) (JJ)	Guilty - Aggravated
Terry Weir (10/22/07)	DUI 1 <sup>st</sup> (.107) (Kosmicki)	Guilty
Matthew Taylor (10/25/07)	1) DUI 1 <sup>st</sup> (No Test), 2) Leave Scene of Accident, 3) Unauthorized Use of P.V., 4) Disturbing the Peace (John Leffler)	Guilty x 4
Kristopher Dorie (10/29/07)	DUI 2 <sup>nd</sup> Aggravated (.183 blood), DUS-eligible (Weeks)	Guilty x 2 Aggravated
Ahmad Shakir (10/31/07)	1) Criminal Mischief \$200-\$500, 2) DTP, 3) Willful Reckless Driving (McArthur)	Not Guilty x 3
Omar Perez (12/14/07)	DUI 2nd Aggravated (.168) (Weeks)	Guilty - Aggravated
Gary Otto (12/17/07)	Leaving Scene of Accident (Kerns)	Not Guilty
Jamie Yott (12/19/07)	Impersonating an Officer (Weeks)	Not Guilty
Jeffrey Clark (1/31/08)	DUI 1 <sup>st</sup> Aggravated (.172) (Weeks)	Guilty - Aggravated
Mark Mills (3/3/08)	DUI 2 <sup>nd</sup> (.094) (Wythers)	Guilty
Nathan Hier (3/7/08)	1) Flight to Avoid, 2) DUS, 3) Willful Reckless Driving (Weeks)	Guilty x 3
Kevin Gill (3/11/08)	1) DUI 3rd (.102), 2) Open Container (Berry)	Guilty x 2
Jordan Barnes (4/14/08)	1) DUI 2 <sup>nd</sup> Aggravated (.188), 2) Leaving Scene of Accident (Pollack)	Not Guilty x 2
Timothy Smith (4/17/08)	DUI 2 <sup>nd</sup> Aggravated (.182) (Pollack)	Guilty - Aggravated

Randolph Lonowski (6/9/08)	DUI 3 <sup>rd</sup> (.148) (Kirchmann)	Guilty
Christopher Ladman (6/10/08)	DUI 1 <sup>st</sup> (.111) (Weeks)	Guilty
Minh Tran (6/12/08)	1) DUI 2 <sup>nd</sup> 2) Refusal (Jaeger)	Guilty on I, Not Guilty on II
Roy Rodriguez (6/18/08)	1) DUI 3 <sup>rd</sup> (.114) 2) DUS (Weeks)	Guilty x 2
Damian Kelly (6/19/08)	DUI 2 <sup>nd</sup> Aggravated (.246) (Oursland)	Guilty - Aggravated
Arturo Orozco (7/14/08)	1) DUI 3 <sup>rd</sup> (.098), 2) Open Container (Weeks)	Guilty x 2
Shane Beckstead (7/17/08)	1) DUI 1 <sup>st</sup> (.100), 2) Open Container (Weeks)	Guilty x 2
Eli Miller (8/19/08)	DUI 3 <sup>rd</sup> (.085) (Naylor)	Guilty
Bradley Delancey (8/25/08)	DUI 2 <sup>nd</sup> Aggravated (.225) (Pollack)	Hung Jury
Christopher Wright (8/26/08)	Leaving Scene of Accident (M. Kosmicki)	Guilty
Stephen Kramer (9/2/08)	DUI 2 <sup>nd</sup> Aggravated (.185) (Pollack)	Guilty - Aggravated
Randall Mattson (9/3/08)	Leave Scene of Accident (Wythers)	Guilty
Nicholas Prasch (9/8/08)	DUI 2 <sup>nd</sup> Aggravated (Refusal) (Pollack)	Guilty - Aggravated
Nathan Drohman (9/10/08)	DUI 2 <sup>nd</sup> Aggravated (.168) (Pollack)	Guilty - Aggravated
Christopher Cummings (10/27/08)	1) DUI 2 <sup>nd</sup> (.159) 2) Resisting Arrest (Rappl)	Not Guilty on I, Guilty on II
Coty Hissong (10/30/08)	DUI 1 <sup>st</sup> (.094) (Weeks)	Guilty
Angela Phillips (11/4/08)	DUI 2 <sup>nd</sup> Aggravated (.175) (Weeks)	Guilty - Aggravated
Daniel Lane (11/5/08)	1) DUI 3 <sup>rd</sup> (.137) 2) DUS - eligible (Berry)	Guilty x 2

Dana Moore (11/6/08)	DUI 2 <sup>nd</sup> Aggravated (.188) (Weeks)	Guilty - Aggravated
Cameron Logan (12/03/08)	DUI 1 <sup>st</sup> (.103) (Weeks)	Guilty
Bradley Delancey (12/5/08)	DUI 2 <sup>nd</sup> Agg. (.225) (Pollack)	Guilty - Not Aggravated
Ellen Hoarty (12/8/08)	DUI 2 <sup>nd</sup> Agg. (.187) (Pollack)	Guilty - Not Aggravated
Peter Johnson (12/9/08)	DUI 2 <sup>nd</sup> Agg (.183) (Pollack)	Guilty - Aggravated
Angel Mendoza (12/10/08)	DUI 2 <sup>nd</sup> Agg (.185) (Weeks)	Guilty - Aggravated
Eumir Salgado-Palacios (1/5/09)	DUI 1 <sup>st</sup> Agg (.235) (Newell)	Guilty - Aggravated
Jesse Frank (1/6/09)	DUI 2 <sup>nd</sup> Agg (.170) (Newell)	Guilty - Aggravated
Mark Richardson (1/7/09)	1) Leaving Scene of Accident, 2) Willful Reckless Driving (Aerni)	Guilty x 2
Brandi Wehtje (1/8/09)	DUI 2 <sup>nd</sup> Agg. (.172) (Blakeslee)	Guilty - Aggravated
Brian Barcroft (1/12/09)	DUI 2 <sup>nd</sup> (.096) (Rappl)	Guilty
Adam Kocer (1/14/09)	DUI 1sr (.093) (Newell)	Not Guilt
Ross Brockley (1/15/09)	DUI 2 <sup>nd</sup> Agg. (Refusal) (Naylor)	Hung Jury

LANCASTER COUNTY  
CORRECTIONS DEPARTMENT

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

MICHAEL THURBER, DIRECTOR

TO: Board of County Commissioners

FROM: Michael Thurber  
Corrections Director

DATE: January 28, 2009

SUBJECT: Mid-Year Budget Review for FY09  
Planning for FY10

RECEIVED

JAN 29 2009

LANCASTER COUNTY  
BOARD

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, 2008.

**GENERAL EXPENDITURE BUDGET**

With 6 months of expenditure history, we estimate that our Fiscal Year 2009 budget should be on target by the end of June 30, 2009. As of December 31, we are showing a total of 51.3% remaining. We do, however, have some concerns in the area of the budget as it pertains to inmate population in the pharmaceutical/hospitalization expenditures.

1. Salaries (61210) look to be on target at this time. Slower turnover and re-hiring for the remainder of the fiscal year will be monitored for budgetary purposes.
2. Pharmaceutical costs (63140) have traditionally been higher than budgeted. To date, we have 46% remaining for pharmaceutical purchases. Budgetary history has demonstrated a decrease in expenditures during the third and fourth quarters of the fiscal year. We will continue to monitor this line item.
3. Food Service (64275) is projected to be overspent due to population increases during the first six months of the fiscal year. Meal prices have increased which reflects additional food costs and a

new provider of services with stricter compliance of products being served. Population numbers continue to rise which will greatly affect this line item. We expect to have a \$25,000 shortfall in this category for FY09.

4. Hospitalization (65145) will have a major impact on our budget this year. After six months, we only have 23.8% remaining. We have expended \$122,000 from this line item during the first half of this budget year. This is unusual for this line item and is contributed to inmates who have had a catastrophic illness requiring major surgeries or needs for outside medical attention. An additional \$70,000 may be required for this line item. However, at this time, we cannot predict what outside medical costs may arise during the next six months.

### **GENERAL REVENUE BUDGET**

At this time, we project that our revenue budget will be on target in collections. 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, approximately \$370,000, we will exceed \$704,000 for state prisoners. This would increase our total revenues by \$54,000 this fiscal year.

The County Board should be aware since July 2002 to December 2008, the State of Nebraska has been billed and has not paid Lancaster County a total of \$4,900,000 for the housing of State prisoners as provided under LB695.

### **ADDITIONAL STAFFING NEEDS**

During budget development for FY09, the department requested the hiring of three different positions due to the growth in population. We were told to hold these positions until the mid-year budget review process.

At this time, with our special needs population demanding more of our Correctional Specialist's time, I would like to request the hiring of one Correctional Specialist I position. This additional position would allow the department to better identify/manage the more difficult inmates that are being housed. As population grows, the demand for time dealing with mentally ill and disturbed inmates has required more of our staff's time. The hiring of this position would impact our budget less than \$25,000 for the remainder of this fiscal year. I appreciate the Board's consideration of the hiring of this position.

Attachments.

2008 Revenue Projections

Population Graph

**Projected Revenues**  
**Fiscal Year 2009**

CODE	DESCRIPTION	CURRENT BUDGET	Year to Date Revenue AS OF DEC. 31, 2008	YTD % UNCOLLECTED	PROJECTIONS JAN. 2007-JUNE 2007	YEAR END PROJECTIONS 2007-2008
54140	Social Security Incentive	\$20,000	\$13,600	32.0%	\$10,000	\$23,600
54225	Dept. of Justice (SCAAP)	\$65,000	\$61,753	5.0%	\$0	\$61,753
54495	State Prisoner (LB695)	\$650,000	\$333,935	48.6%	\$370,000	\$703,935
55510	City Room & Board	\$0	\$123,496	0.0%	\$0	\$123,496
55525	Marshal Room/Bd	\$20,000	\$4,742	76.3%	\$6,000	\$10,742
55545	Misc. Others/Room & Bd	\$500	\$2,062	-312.5%	\$0	\$2,062
55870	Meal Reimbursements	\$90,000	\$41,615	53.8%	\$45,000	\$86,615
55135	Telephone Commissions	\$135,000	\$45,025	66.6%	\$80,000	\$125,025
55155	Vending-Commissary	\$30,000	\$21,148	29.5%	\$15,000	\$36,148
55150	Vending Commissions	\$37,500	\$18,158	51.6%	\$18,000	\$36,158
55896	Miscellaneous Reimb.	\$8,000	\$4,191	47.6%	\$5,000	\$9,191

**TOTALS**

**\$1,056,000**

**\$669,725**

**36.6%**

**\$549,000**

**\$1,218,725**

**PROJECTED YEAR END REVENUE FOR BUDGET YEAR 2008/2009**

**\$1,218,725**

\*\*This amount includes a full payment for the quarter, Oct.-Dec. 2008

**Revenue Budget 2009**

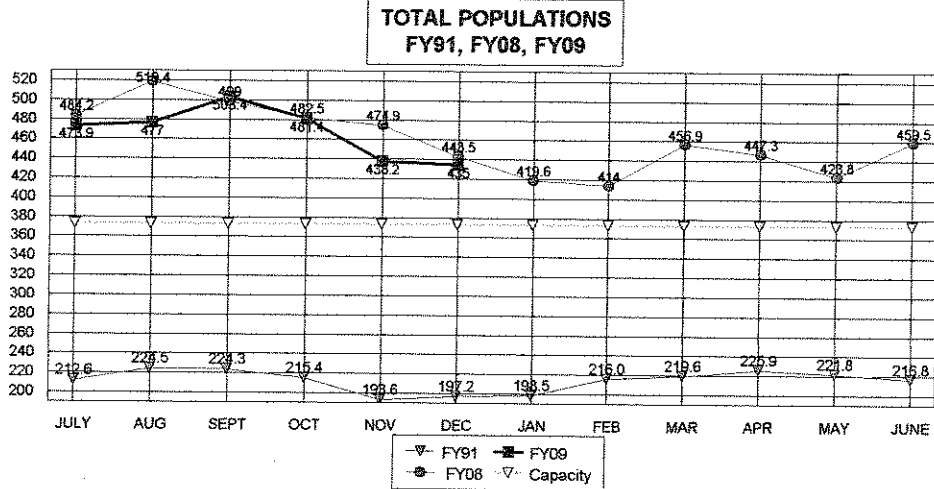
**\$1,056,000**

**Estimated Revenue Overage**

**\$162,725**

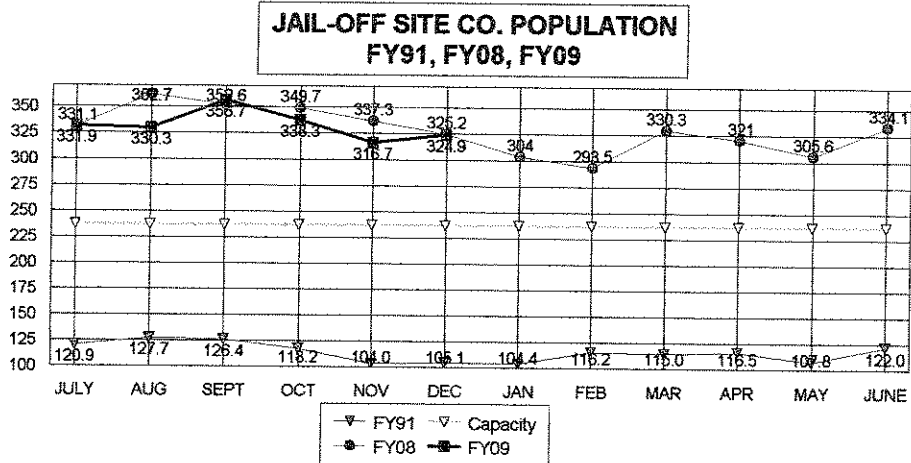
LANCASTER COUNTY CORRECTIONS DEPARTMENT  
AVERAGE POPULATION BY MONTH INCLUDING OFF-SITE COUNTIES

91-09adp2  
01/12/2009



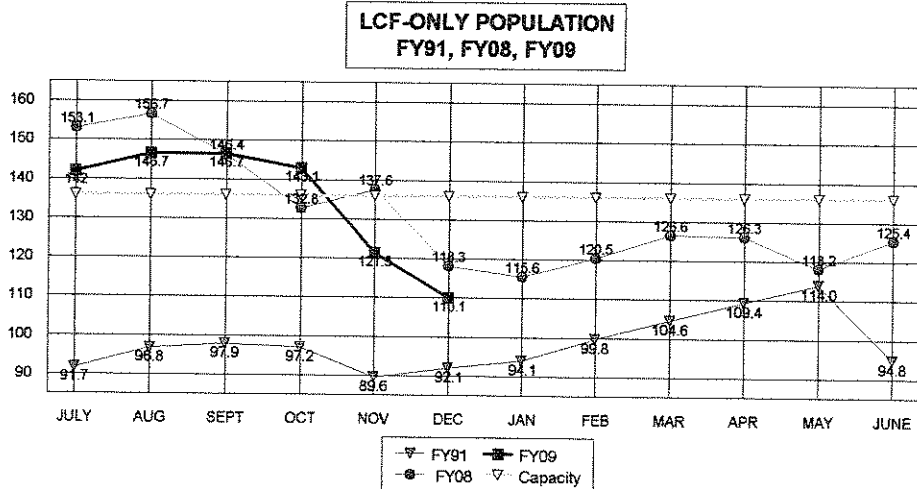
AVERAGES	
FY09 TO DATE	468.2
FY08 SAME PERIOD	483.9
FY08 TO YR-END	460.4

-3.3%	Change in FY08 to date over same period last year
1.7%	Change in FY08 to date over FY07 average to year-end



AVERAGES	
FY09 TO DATE	333.1
FY08 SAME PERIOD	343.1
FY08 TO YR-END	328.9

-2.9%	Change in FY08 to date over same period last year
1.3%	Change in FY08 to date over FY07 average to year-end



AVERAGES	
FY09 TO DATE	135.0
FY08 SAME PERIOD	140.8
FY08 TO YR-END	131.5

-4.1%	Change in FY08 to date over same period last year
2.7%	Change in FY08 to date over FY07 average to year-end

# Memo

**To:** Dennis Meyer  
**From:** Kim Etherton  
**Date:** January 14, 2009  
**Subject:** Mid-year budget adjustments

Dennis: Below are line items that will likely be over my budgeted amount.

61250 (temporary salaries) No money budgeted at the beginning of the FY: will be an additional 20,000.00 to original budget.

63510 (Motor Fuels) Budgeted amount: 5,000.00. Overage will likely be up to 5000.00 depending on fuel prices this spring. Reason for overage is fuel prices first half of fiscal year and increased use of vehicles in program.

64285 (Information Services) Budgeted amount: 12,000.00. Overage will likely be 4,000.00. Overage is related to development of an Access Report from database which required programming from the IS department. This is the report requested by the County Commissioners.

64855 (Postage) Budgeted amount: 300.00. Overage will likely be about 200.00. This is related to me lowering this line item this FY, when I should have raised it by about 200.-300.00. My mistake.

64295 (Other Misc. Contracted Services) Budget amount: 183,000.00. There may be up to a 30,000 overage if our house arrest continues to be as constant as it has been over the past 6 months. I am ordering more equipment (5 more units for now), which will add to the monthly monitoring service charge.

Much of this may be made up through unexpended costs in other area of my budget, as is the case many years. But, I cannot promise that as this department is constantly changing and serving more people.



**YOUTH  
SERVICES  
CENTER**

1200 Radcliff Street  
Lincoln, NE 68512  
(402) 441-7090  
FAX: (402) 441-5626  
www.ci.lincoln.ne.us

DATE: 1-9-2009

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

FROM: Michelle Schindler, Director *MS*

SUBJECT: Mid year Budget review

RECEIVED  
JAN 13 2009  
LANCASTER COUNTY  
BOARD

For FY09, our six month expenditures reflect that we are 3.5 % underspent. I anticipate ending FY09 on target or slightly underspent with the expenditure budget of \$5,740,507.00. The revenues as of January 8, 2009 reflect that we are 16.7% over collected. I anticipate ending FY09 on target and perhaps exceeding our revenues by at least \$100,000 or best case around \$200,000.

Based upon current population trends, we will exceed the FY09 care day projections utilized to build our FY09 budget. This increase is mostly due to an increase in contractual requests for beds. I anticipate that our FY10 budget will be based on a projected care day figure around 22,000, with the assumption made that we will have the current rate of requests for services.

Concerning future year expenditures, I anticipate the following changes/needs of our agency;

**FY10 issues**

- **Security System** - Our security system that was purchased when this facility opened is running with technology that is no longer supported. An estimate with our current provider is around \$30,000 - \$35,000. We will be working with the Purchasing department on this over the next year to see what options are available and anticipate the expenditures in FY11.
- **Transportation Vehicle** - This item was removed from the FY09 budget. We are currently working with the County Shop to determine possible life span of our current fleet. All but one of our vehicles have over 130,000 miles on them.

Lancaster  
County

DON R. THOMAS - COUNTY ENGINEER

Engineering

DEPUTY- KENNETH D. SCHROEDER  
COUNTY SURVEYOR

Department

January 16, 2009

TO: Bernie Heier, 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 are in the red by **-\$16,850** for the bridge fund and in the red by **-\$41,475** for the general fund, the GIS fund is in the black by **+\$63,917**.

The weather over the next several months, will determine what additional appropriations, if any, will be needed in the overtime line item in the bridge fund at the end of the FY.

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

Budget 2009Mid-year review memo

1/12/09

MID-YEAR BUDGET REVIEW

**GENERAL FUND (7030-011)**

Oct. - 23 days  
Nov - 20 days  
Dec - 23 days  
66

Elected Official's Salary (61110)

6 mos. at new pay rate = \$51,096

51,096 est. needed to finish out FY  
49,370 left in current budget as of 12/31/08  
- **1,726** estimated add'l appro. needed

Deputy's Salary (61150)

6 mos. at new pay rate = \$38,621

38,621 est. needed to finish out FY  
35,816 left in current budget as of 12/31/08  
- **2,805** estimated add'l appro. needed

Regular Salaries (61210)

Oct \$152,913  
Nov \$133,013  
Dec \$153,459

\$439,385/66 days = \$6,657 per day x 129 days = \$858,798 + \$13,363 = \$872,161 (employee on LWOP/WC until the 1<sup>st</sup> of April)

872,161 est. needed to finish out FY  
853,759 left in current budget as of 12/31/08  
- **18,402** estimated add'l appro. needed

FICA (61510)

\$961,878 (salaries needed to finish out the year) x .0765 = \$73,584

73,584 est. needed to finish out FY  
74,606 left in current budget as of 12/31/08  
+ **1,022** estimated left in budget

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

Pension (61520)

$\$961,878 \times 5.2\% = \$50,018 \times 1.5 = \$75,027$

75,027 est. needed to finish out FY

73,079 left in current budget as of 12/31/08

- **1,948** estimated add'l appro. needed

Health & Life Insurance (61530)

New insurance cost is  $\$25,238$  per month  $\times$  6 months left in FY =  $\$151,428$

151,428 est. needed to finish out FY

135,673 left in current budget as of 12/31/08

- **15,755** estimated add'l appro. needed

Dental Insurance (61540)

New dental insurance cost is  $\$1,477$  per month  $\times$  6 months left in FY =  $\$8,862$

8,862 est needed to finish out FY

7,025 left in current budget as of 12/31/08

- **1,837** estimated add'l appro. needed

Long Term Disability (61540)

$\$961,878$  (salaries needed to finish out the year)  $\times$   $\$.0037 = \$3,559$

3,559 est needed to finish out FY

3,828 left in current budget as of 12/31/08

+ **269** estimated left in budget

PEHP (61660)

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

10,746 est. needed to finish out FY

10,365 left in current budget as of 12/31/08

- **381** estimated add'l appro. needed

OTHER EMPLOYEE BENEFITS (61695)

Cost is  $\$38.25$  per mo.  $\times$  6 mos. =  $\$230$

230 est. needed to finish out FY

318 left in current budget as of 12/31/08

+ **88** estimated left in budget

**7030-011** total estimated add'l appro. needed:      - **\$41,475**

## Human Services

### Regular Salaries -

Director	13 pay periods @ 2,961.35	38,497.55
JJ Coord	13 pay periods @ 2,129.84	27,687.92
Typist	13 pay periods @ 1,381.36	<u>17,957.68</u>
		84,143.15

FICA	84,143.15 * 7.65%	6,436.95
------	-------------------	----------

Retirement	84,143.15 * 7.8% (5.2%*1.5)	6,563.17
------------	-----------------------------	----------

Total Increases due to Salary Adjustments	97,143.27
---	-----------

### Total Spent @ 12-31-08

Salaries	84,065.25
FICA	6,063.93
Retirement	<u>6,089.54</u>
	96,218.72

Total estimated amount	193,361.99
------------------------	------------

### Amount Budgeted -

Salaries	162,749.00
FICA	12,283.00
Retirement	<u>13,991.00</u>
	189,023.00

Increase of Salaries over Remainder of budget	<u><u>4,338.99</u></u>
---	------------------------

1/12/09

MID-YEAR BUDGET REVIEW

**BRIDGE FUND (7031-021)**

Oct. - 23 days  
Nov - 20 days  
Dec - 23 days  
66

Regular Salaries (61210)

Oct \$131,740  
Nov \$113,758  
Dec \$126,093  
\$371,591/66 days = \$5,630 per day x 129 days = \$726,270

726,270 est. needed to finish out FY  
708,690 left in current budget as of 12/31/08  
**-17,580** estimated add'l appro. needed

Temporary Salaries (61250)

Budgeted \$22,776 - \$10,186 = \$12,590

3 employees = \$335 per day x 34 days = \$11,390

11,390 est. needed to finish out FY  
12,590 left in current budget as of 12/31/08  
**+ 1,200** estimated left in budget

Overtime Salaries (61310)

\$11,813 left as of 12/31/08 - 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.**

FICA (61510)

\$749,473 (Regular + OT + Temp salaries) x .0765 = \$57,335

57,335 est. needed to finish out FY  
58,904 left in current budget as of 12/31/08  
**+ 1,569** estimated left in budget

Pension (61520)

\$738,083 (Regular + OT salaries) x 5.2% = 38,380 x 1.5 = 57,570

57,570 est. needed to finish out FY  
55,847 left in current budget as of 12/31/08  
**- 1,723** estimated add'l appro. needed

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

Health & Life Insurance (61530)

New insurance cost is \$24,639 per month x 6 months left in FY = \$147,834

147,834 est. needed to finish out FY

148,924 left in current budget as of 12/31/08

+ **1,090** estimated left in budget

Dental Insurance (61540)

New insurance cost is \$1,355 per month x 6 months left in FY = \$8,130

8,130 est. needed to finish out FY

7,762 left in current budget as of 12/31/08

- **368** estimated add'l appro. needed

L.T. Disability (61650)

\$738,083 (Regular & OT salaries) x .0037 = 2,731

2,731 est. needed to finish out FY

3,070 left in current budget as of 12/31/08

+ **339** estimated left in budget

PEHP (61660)

Cost is \$1,445 per mo. x 6 mos. left in FY = \$8,670

8,670 est. needed to finish out FY

7,293 left in current budget as of 12/31/08

- **1,377** estimated add'l appro. needed

**7031-021** total estimate left in budget for personal services: **-\$16,850**

\*1/12/09 - The above figure does not include overtime - however, we do have 6 to 8 weeks of winter to go. I will be requesting add'l appropriations for this line item in May, **only** if we should receive enough winter weather to run us out or if we have a wet spring that could cause overtime due to flooding.

**Dennis M. Meyer**

---

**From:** Dean B. Settle  
**Sent:** Wednesday, January 21, 2009 5:23 PM  
**To:** Dennis M. Meyer  
**Cc:** Dean B. Settle  
**Subject:** CMHC Mid-Year Budget Review

Dennis,

After careful review of our income and expense status this month, CMHC does not need any additional funding at this time. Revenues are there, but are being received more slowly than usual. Expenses are under projections by \$250,000 as of 12/31/08.

I do want to ask the building commission budget to increase maintenance and repair for the Crisis Center by 20 hours per week. The use and continued damage and repair are never ending, we are months behind on work orders and I must provide a better maintained environment. CMHC also will have a scheduled accreditation review site visit this coming August, current personnel cannot have the building ready for that survey. This a priority for CMHC at least through 2009.

Dean Settle  
CMHC

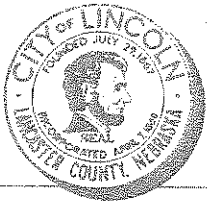
**Lancaster County Weed Control Authority**  
**Mid-Year Budget Review**  
**January 21, 2009**

I have completed the mid-year review of the Lancaster County Weed Control Authority current year revenues and expenses. There are some changes in the administering the City of Lincoln's Weed Abatement Program. Due to the increased foreclosures on residential properties there was a large increase in the number of contracted forced cuttings of properties. These contracted forced cuttings went from 115 in 2007 to 207 in 2008. The cost for these cuttings has gone from \$7,788 actual cost in 2007-08 fiscal year to a projected \$30,000 in the 2008-09 fiscal year (code65845). The projected increase in revenues of \$9,945 and the projected savings on other expense items of \$4,632 would leave a shortage of \$7,268.

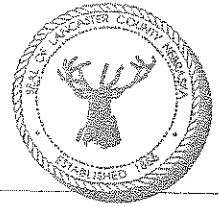
<b>733 NOXIOUS WEED CONTROL REVENUES</b>	<b>2008-09</b>	<b>2008-09</b>
	<b>Adopted Budget</b>	<b>Projected Actual</b>
SPECIAL ASSESSMENTS	\$12,000	\$20,000
OTHER INTERGOVERNMENTAL	\$126,282	\$126,282
OTHER SERVICE REVS/REIMB	\$5,000	\$6,945
<b>TOTAL 733 NOXIOUS WEED CONTROL</b>	<b>\$143,282</b>	<b>\$153,227</b>
<b>999 WEED CTRL GEN REVS</b>		
AD VALOREM TAXES	\$0	\$0
INT & PENALTY ON AV TAXES	\$0	\$0
FUND TRANSFERS	\$126,283	\$126,283
<b>TOTAL 999 WEED CTRL GEN RECEIPT</b>	<b>\$126,283</b>	<b>\$126,283</b>
<b>TOTAL WEED CONTROL</b>	<b>\$269,565</b>	<b>\$279,510</b>

**733 NOXIOUS WEED CONTROL EXPENSE Budget**

SALARIES & WAGES	\$182,642	\$186,034
EMPLOYEE BENEFITS	\$38,457	\$38,925
OTHER COMPENSATION COSTS	\$3,272	\$3,272
OFFICE SUPPLIES	\$2,000	\$2,200
ENERGY SUPPLIES	\$5,000	\$5,500
OTHER CONTRACTED SERVICES	\$17,700	\$12,857
TRANS, TRAVEL & SUBSISTANCE	\$3,380	\$2,987
COMMUNICATIONS	\$4,575	\$4,119
POSTAGE, COURIER & FREIGHT	\$5,000	\$4,000
PRINTING & ADVERTISING	\$5,500	\$4,000
MISC FEES & SERVICES	\$9,431	\$31,276
INSURANCE & SURETY BONDS	\$2,880	\$2,880
UTILITIES	\$1,000	\$1,000
REPAIR & MAINTENANCE COST	\$4,000	\$3,000
<b>TOTAL 733 NOXIOUS WEED CONTROL</b>	<b>\$284,837</b>	<b>\$302,050</b>



PUBLIC BUILDING COMMISSION  
COUNTY-CITY PROPERTY MANAGEMENT



Don Killeen, Building Commission Administrator  
920 "O" Street, Suite 203, Lincoln, NE 68508

402-441-7355  
402-441-7386  
FAX: 402-441-8101

**MEMORANDUM**

**TO:** Dennis Meyer, Budget & Fiscal

**FROM:** Don Killeen, County/City Property Management *DK*

**DATE:** January 21, 2009

**RE:** Mid Year Budget Analysis

In reviewing our Mid Year Budget expenditures for Fund 66, I have arrived at the following conclusions on a building by building basis.

**Youth Assessment Center**

We are projecting a \$25,000 shortfall in this fund due to utility rate increases that have occurred after the budget was adopted. Currently electricity alone will overrun the line item budget by \$29,592, but we would anticipate coming in under budget in other line items.

**Trabert Hall**

At this location we have had several capital improvement expenses that probably should have been paid out of the Building Fund. These expenses are as follows: Wood Construction for 3<sup>rd</sup> floor renovation for Probation in the amount of \$19,836.50 and Pavers Inc. for driveway asphalt repair in the amount of \$8,980. Our intention was that one third of this cost would be paid by Lancaster Manor and one third would be paid by Gene Hanlon, Recycling Office. They have been billed and have agreed to pay it. If the amount of these two costs are reinstated into Trabert's budget, we will be fine for the fiscal year.

*will journal entry to Building Fund*

**Metal Health**

This facility's budget was impacted by the water damage experienced when a client broke the sprinkler head in the Crisis Center. This situation along with other similar damage circumstances caused us to incur \$14,000 of unanticipated labor costs, consisting of \$4,000 overtime and \$10,000 in additional regular hours of our staff. Some of this time has been reimbursed by the Insurance Company. We also incurred a \$5,362 expense for the rental of emergency drying equipment and an additional capital repair expense of \$3,920, both of which should probably come out of the Building Fund. Consequently our overall shortfall for this building will be \$23,282.

**Commission Members**

Larry Hudkins

Jonathan Cook

Bob Workman

Jon Camp

Linda Wilson

The remaining facilities would appear to have some small shortfalls due to either utility cost increases or some additional labor requirements due to unexpected repairs. The shortfalls are as follows:

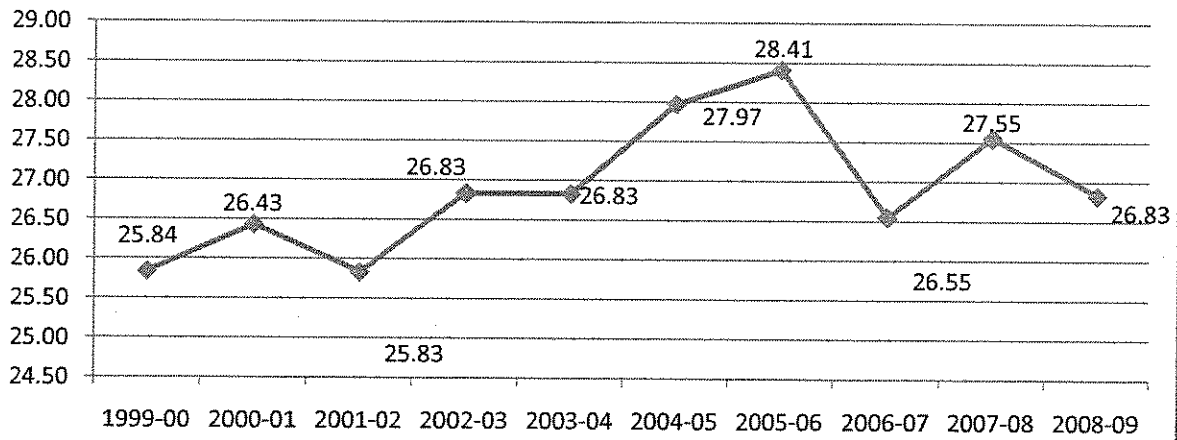
Drivers Testing	\$3,000
Vehicle Licensing	\$3,000
Election Commission	\$7,000

As a result, the total funds needed in Fund 66 would be \$90,055.

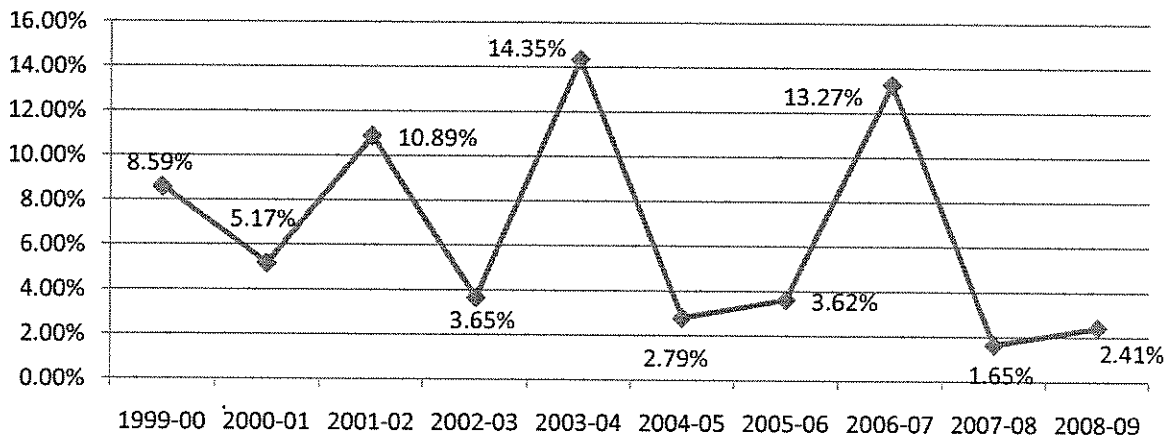
**LANCASTER COUNTY  
FY09 MID-YEAR BUDGET REVIEW  
5 YEAR FORECAST**

- 2-1 TAX, VALUATION, & BUDGET HISTORY
- 2-4 GENERAL FUND BREAKDOWN
- 2-8 PUBLIC SAFETY
- 2-14 PUBLIC WORKS
- 2-16 HUMAN SERVICES
- 2-21 LEVY PROJECTIONS
- 2-24 FUNDING ISSUES NEXT 5 YEARS
- 2-25 TAX REQUIREMENTS HISTORY
- 2-26 CHANGE IN TAXABLE VALUATION
- 2-27 CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY
- 2-28 CHANGE IN CONSUMER PRICE INDEX
- 2-29 COUNTY SHARE OF INSURANCE
- 2-30 GENERAL FUND BUDGETED PAYROLL COSTS
- 2-31 NON-MANDATED COUNTY SERVICES

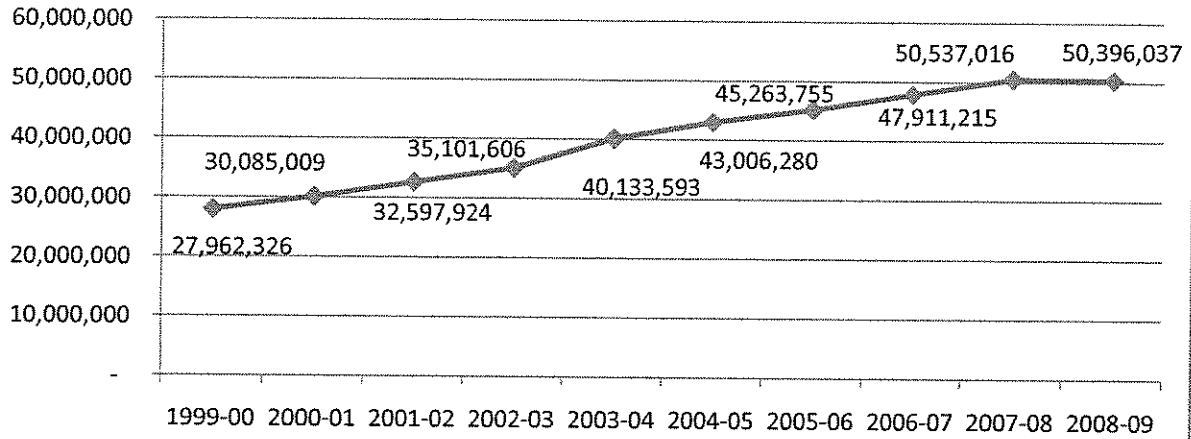
## County Tax Levy (10 Year History)



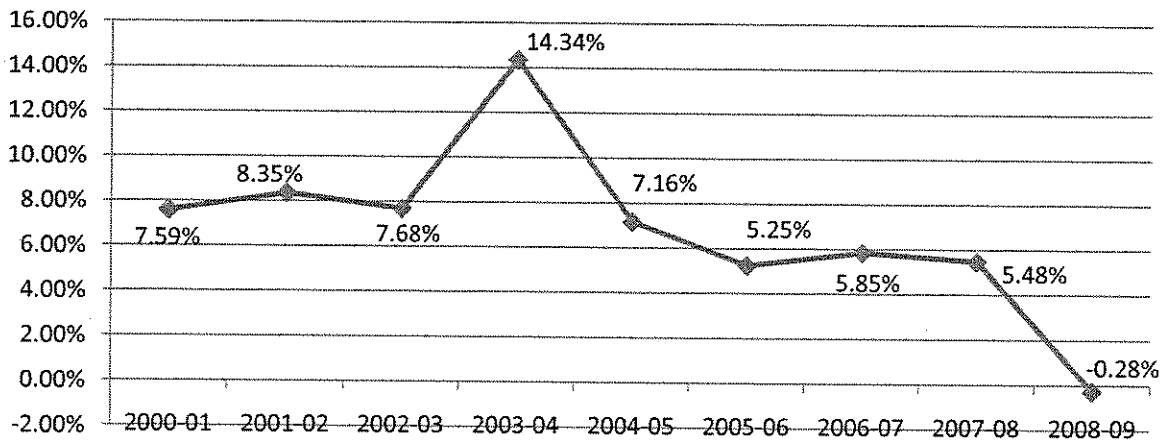
## % Increase in Valuation (10 Year History)



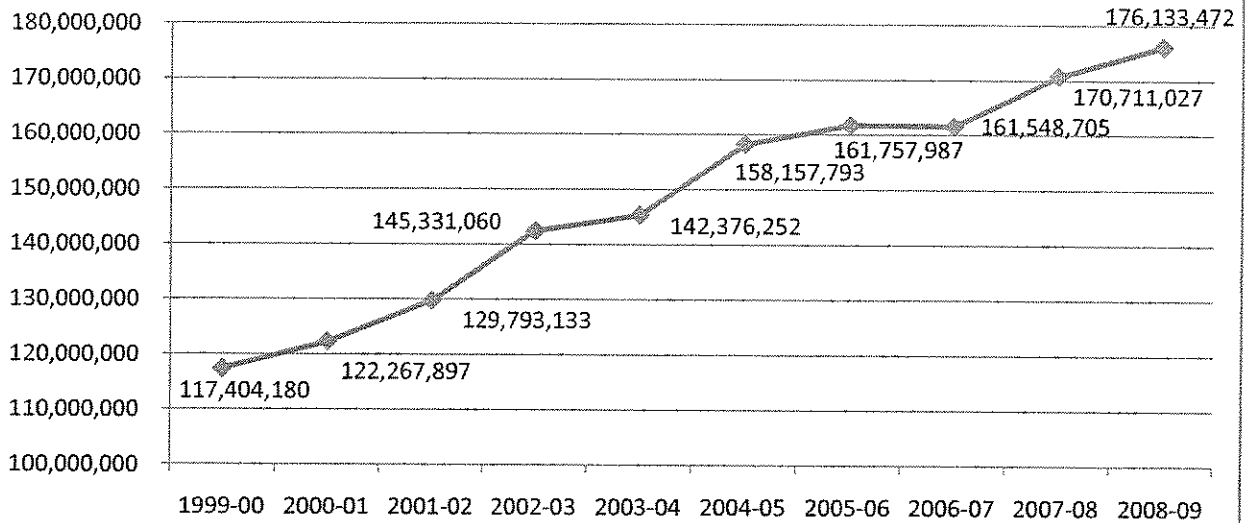
## County Property Tax (10 Year History)



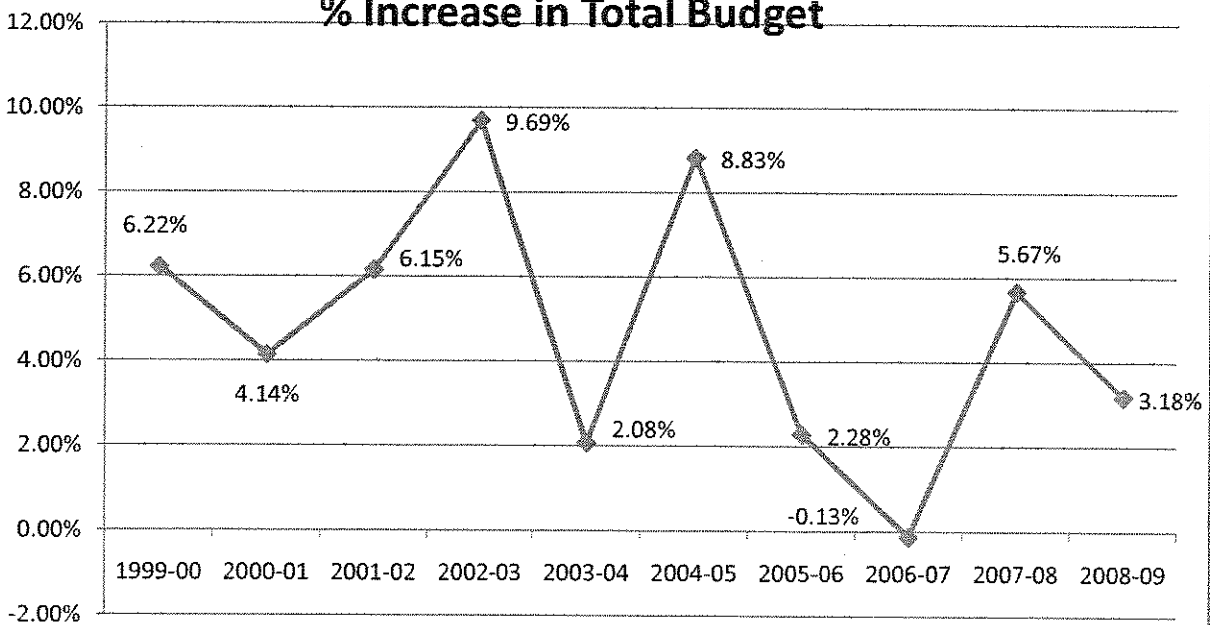
## % Increase in Property Tax



## Total Budget of Expenditures-10 Year History



## % Increase in Total Budget



**LANCASTER COUNTY  
BUDGET INFORMATION**

**ACTUAL INFORMATION**

	FY2008-09		FY2007-08		FY2006-07	FY2007-08		FY2006-07		FY2005-06
	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>
GENERAL FUND:										
GENERAL GOVERNMENT -										
COUNTY BOARD	252,891	0.36%	251,980	3.48%	243,504	249,023	2.55%	242,837	0.01%	242,824
COUNTY CLERK	862,277	3.80%	830,675	-3.13%	857,490	826,335	-2.29%	845,684	4.24%	811,257
COUNTY TREASURER	3,096,650	2.57%	3,019,200	4.94%	2,877,143	2,967,472	3.14%	2,877,133	2.90%	2,796,074
ASSESSOR	3,739,808	1.37%	3,689,342	3.68%	3,558,369	3,461,143	1.34%	3,415,245	-3.40%	3,535,517
ELECTION COMMISSIONER	1,332,943	49.68%	890,529	-25.63%	1,197,370	888,966	-25.62%	1,195,117	18.11%	1,011,888
DATA PROCESSING	706,549	-6.52%	755,846	-21.56%	963,643	683,653	-27.95%	948,887	32.52%	716,020
BUDGET & FISCAL	175,334	-1.55%	178,091	-14.46%	208,184	163,855	-17.25%	198,018	63.73%	120,941
ADMINISTRATIVE SERVICES	380,093	1.39%	374,883	2.06%	367,304	363,671	-0.84%	366,749	3.38%	354,754
COOPERATIVE EXTENSION	1,041,589	3.74%	1,004,022	5.72%	949,672	963,852	8.38%	889,298	2.68%	866,119
RECORDS INFO & MGMT	513,832	-3.13%	530,440	4.82%	506,053	522,907	3.96%	502,975	2.11%	492,591
G.F. GENERAL GOVERNMENT	<u>4,132,978</u>	1.39%	<u>4,076,382</u>	6.42%	<u>3,830,437</u>	<u>2,949,172</u>	22.67%	<u>2,404,236</u>	26.33%	<u>1,903,082</u>
GENERAL GOVERNMENT	16,234,944	4.06%	15,601,390	0.27%	15,559,169	14,040,049	1.11%	13,886,179	8.05%	12,851,067
GENERAL GOVERNMENT REVENUES	<u>9,288,268</u>	-2.50%	<u>9,526,312</u>	9.25%	<u>8,719,479</u>	<u>9,525,954</u>	-4.93%	<u>10,020,331</u>	10.72%	<u>9,050,424</u>
COUNTY FUNDING	6,946,676	14.35%	6,075,078	-11.18%	6,839,690	4,514,095	16.77%	3,865,848	1.72%	3,800,642
PUBLIC SAFETY -										
CLERK OF DIST COURT	1,551,049	1.88%	1,522,473	4.63%	1,455,075	1,515,989	4.32%	1,453,186	4.11%	1,395,759
COUNTY COURT	785,296	0.45%	781,763	3.09%	758,314	745,796	-1.09%	753,990	6.07%	710,814
JUVENILE COURT	1,506,357	-0.75%	1,517,681	25.19%	1,212,294	1,254,215	8.71%	1,153,704	0.57%	1,147,214
DISTRICT COURT	2,089,547	-0.30%	2,095,811	4.71%	2,001,457	2,040,812	2.72%	1,986,775	0.68%	1,973,319
PUBLIC DEFENDER	3,133,302	2.32%	3,062,134	5.24%	2,909,741	3,062,029	5.48%	2,902,906	5.99%	2,738,925
JURY COMMISSIONER	122,181	10.55%	110,520	-16.71%	132,689	107,498	-16.71%	129,062	7.99%	119,508
SHERIFF	8,822,117	1.21%	8,716,476	2.81%	8,478,468	8,438,834	2.47%	8,235,567	4.19%	7,904,579
COUNTY ATTORNEY	6,602,650	4.50%	6,318,056	2.38%	6,171,217	6,311,789	3.24%	6,113,835	6.32%	5,750,567
CORRECTIONS	13,190,945	2.15%	12,913,852	10.75%	11,660,344	12,229,940	7.19%	11,409,095	4.77%	10,889,158
JUVENILE PROBATION	294,092	-2.90%	302,870	2.99%	294,069	272,650	-5.92%	289,816	-23.45%	378,574
ADULT PROBATION	450,939	22.35%	368,575	50.68%	244,607	339,392	42.03%	238,964	2.55%	233,028
INTENSIVE SUPERVISION	-	-100.00%	31,388	-1.24%	31,783	27,818	-6.27%	29,678	27.16%	23,340
COMMUNITY CORRECTIONS	1,375,402	6.78%	1,288,034	61.53%	797,380	1,181,480	55.31%	760,700	-2.65%	781,433
JUVENILE DETENTION	5,740,507	-0.88%	5,791,185	1.56%	5,702,448	5,629,212	3.83%	5,421,691	-0.34%	5,440,244
EMERGENCY SERVICES	423,061	3.74%	407,797	-10.44%	455,316	338,592	-17.42%	409,995	1.00%	405,937
MENTAL HEALTH BD	131,566	-1.61%	133,720	1.35%	131,937	115,005	-3.88%	119,647	15.84%	103,288
ARCHITECTS	2,000,000									
CONSTRUCTION MANAGER	500,000									
G.F. JUSTICE SYSTEM	<u>2,392,401</u>	-49.51%	<u>4,738,470</u>	121.73%	<u>2,137,014</u>	<u>4,362,859</u>	119.34%	<u>1,989,078</u>	2.55%	<u>1,939,682</u>
PUBLIC SAFETY	51,111,412	2.02%	50,100,805	12.40%	44,574,153	47,973,910	10.54%	43,397,691	3.49%	41,935,369
PUBLIC SAFETY REVENUES	<u>7,480,023</u>	-17.85%	<u>9,105,734</u>	4.10%	<u>8,746,724</u>	<u>9,956,055</u>	2.23%	<u>9,738,758</u>	5.40%	<u>9,239,426</u>
COUNTY FUNDING	43,631,389	6.43%	40,995,071	14.42%	35,827,429	38,017,855	12.95%	33,658,933	2.95%	32,695,943

**LANCASTER COUNTY  
BUDGET INFORMATION**

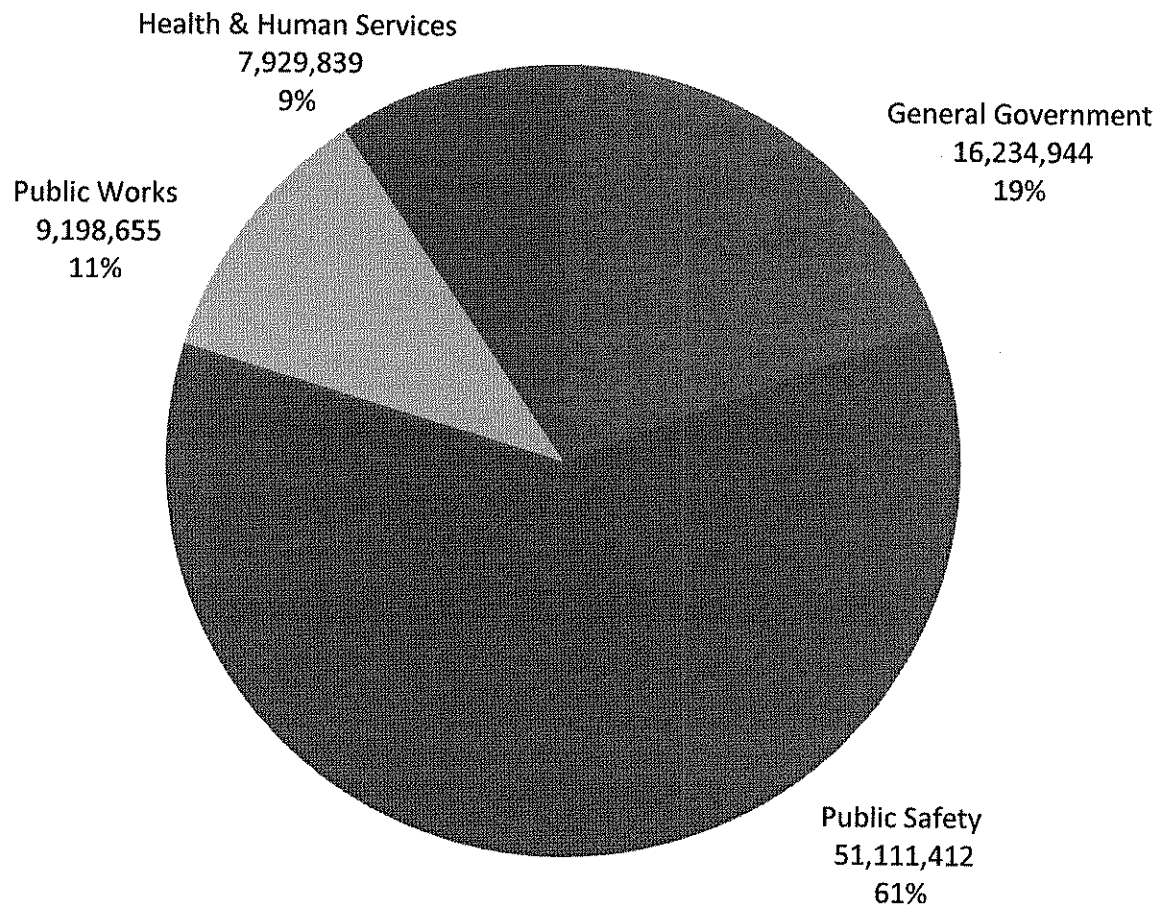
**ACTUAL INFORMATION**

	FY2008-09		FY2007-08		FY2006-07	FY2007-08		FY2006-07		FY2005-06
	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>
PUBLIC WORKS -										
TRANSFER TO ROAD & BRIDGE	5,708,123	8.49%	5,261,592	2.37%	5,139,549	5,261,592	2.37%	5,139,549	7.99%	4,759,441
G.I.S.	512,723	-3.05%	528,826	-3.63%	548,744	508,376	-2.08%	519,161	14.81%	452,182
COUNTY ENGINEER	<u>2,977,809</u>	-1.71%	<u>3,029,567</u>	4.98%	<u>2,885,902</u>	<u>2,944,066</u>	3.98%	<u>2,831,325</u>	7.78%	<u>2,627,036</u>
PUBLIC WORKS	9,198,655	4.29%	8,819,985	2.87%	8,574,195	8,714,034	2.64%	8,490,034	8.31%	7,838,659
PUBLIC WORKS REVENUES	-	-100.00%	<u>39,075</u>		-	<u>197</u>	-51.95%	<u>410</u>	-49.07%	<u>805</u>
COUNTY FUNDING	9,198,655	4.76%	8,780,910	2.41%	8,574,195	8,713,837	2.64%	8,489,624	8.32%	7,837,854
HEALTH & HUMAN SERVICES -										
GENERAL ASSISTANCE	2,400,000	-23.06%	3,119,137	-6.03%	3,319,137	2,597,114	-8.21%	2,829,289	-27.01%	3,876,228
VETERANS SERVICE	698,598	4.96%	665,572	6.67%	623,977	660,176	7.02%	616,854	9.09%	565,429
HUMAN SERVICES	238,531	3.67%	230,088	-21.20%	291,999	212,685	-19.78%	265,129	-5.30%	279,955
G.F. HHS	<u>4,592,710</u>	-2.27%	<u>4,699,170</u>	-4.90%	<u>4,941,401</u>	<u>4,563,432</u>	-4.92%	<u>4,799,753</u>	-0.25%	<u>4,811,738</u>
HEALTH & HUMAN SERVICES	7,929,839	-9.00%	8,713,967	-5.04%	9,176,514	8,033,407	-5.61%	8,511,025	-10.72%	9,533,350
HEALTH & HUMAN SERVICES REVENUES	<u>619,265</u>	33.16%	<u>465,044</u>	22.14%	<u>380,741</u>	<u>780,967</u>	77.03%	<u>441,152</u>	30.32%	<u>338,526</u>
COUNTY FUNDING	7,310,574	-11.38%	8,248,923	-6.22%	8,795,773	7,252,440	-10.13%	8,069,873	-12.23%	9,194,824
TOTAL GENERAL FUND	84,474,850	1.49%	83,236,147	6.87%	77,884,031	78,761,400	6.03%	74,284,929	2.95%	72,158,444

**LANCASTER COUNTY**  
**BUDGET INFORMATION**

	FY2008-09		FY2007-08		FY2006-07		FY2005-06		FY2004-05
	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>	<u>% Increase</u>	<u>Budget</u>
GENERAL FUND REVENUES:									
GENERAL GOVERNMENT	9,288,268	-2.50%	9,526,312	9.25%	8,719,479	16.85%	7,462,005	2.22%	7,300,071
PUBLIC SAFETY	7,480,023	-17.85%	9,105,734	4.10%	8,746,724	-0.66%	8,804,486	15.94%	7,594,191
PUBLIC WORKS	-	-100.00%	39,075		0		0		0
HEALTH & HUMAN SERVICES	619,265	33.16%	465,044	22.14%	380,741	20.84%	315,091	37.00%	229,995
GENERAL REVENUES (MV TAX, INHERITANCE TAX, ETC.)	12,919,831	5.54%	12,241,335	2.90%	11,896,155	1.77%	11,689,681	-1.46%	11,862,438
PROPERTY TAX	45,944,414	4.07%	44,149,451	3.93%	42,480,400	5.54%	40,250,953	8.19%	37,204,834
OTHER PROPERTY TAX:									
DEBT SERVICE	1,188,778	0.00%	1,188,778	-26.37%	1,614,539	20.21%	1,343,133	-49.20%	2,643,756
BUILDING FUND	200,000	38.56%	144,341	0.00%	144,341	-0.31%	144,792	210.71%	46,600
JAIL SAVINGS FUND	-	-100.00%	1,798,419		-		-		-
MENTAL HEALTH	2,299,905	-7.32%	2,481,524	-9.18%	2,732,499	3.61%	2,637,352	16.29%	2,267,830

## 2008-09 General Fund Budget



LANCASTER COUNTY  
PUBLIC SAFETY

Expenditures -	Adopted FY2008-09 Budget	% Increase	Final FY2007-08 Budget	% Increase	Final FY2006-07 Budget	% Increase	Final FY2005-06 Budget
Information Services - CJIS	22,400	97.18%	11,360	-11.11%	12,780	-23.84%	16,780
Clerk of the District Court	1,551,049	1.88%	1,522,473	4.63%	1,455,075	3.07%	1,411,761
County Court	785,296	0.45%	781,763	3.09%	758,314	3.34%	733,799
Juvenile Court	1,506,357	-0.75%	1,517,681	25.19%	1,212,294	4.84%	1,156,378
District Court	2,089,547	-0.30%	2,095,811	4.71%	2,001,457	1.38%	1,974,297
Public Defender	3,133,302	2.32%	3,062,134	5.24%	2,909,741	5.99%	2,745,222
Jury Commissioner	122,181	10.55%	110,520	-16.71%	132,689	-1.63%	134,884
County Sheriff	8,822,117	1.21%	8,716,476	2.81%	8,478,468	5.07%	8,069,429
County Attorney	6,602,650	4.50%	6,318,056	2.38%	6,171,217	6.92%	5,771,862
Corrections	13,190,945	2.15%	12,913,852	10.75%	11,660,344	5.85%	11,015,570
Juvenile Probation	294,092	-2.90%	302,870	2.99%	294,069	-26.44%	399,745
Adult Probation	450,939	12.75%	399,963	44.71%	276,390	5.20%	262,719
Community Corrections	1,375,402	6.78%	1,288,034	61.53%	797,380	-10.87%	894,584
Youth Services Center	5,740,507	-0.88%	5,791,185	1.56%	5,702,448	1.98%	5,591,895
Emergency Management	423,061	3.74%	407,797	-10.44%	455,316	4.06%	437,558
Mental Health Board	131,566	-1.61%	133,720	1.35%	131,937	-6.79%	141,542
Architects & Engineer	2,000,000						
Construction Manager	500,000						
Justice System Miscellaneous:							
Legal Services	1,118,520	1.20%	1,105,308	12.08%	986,170	2.13%	965,590
Diversion Services - Pretrial	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000
Diversion Services - ISF Checks	28,000	-20.00%	35,000	-28.57%	49,000	0.00%	49,000
Land	-	-100.00%	2,400,000		-		-
Uniforms - Robe	1,000	0.00%	1,000	0.00%	1,000		-
Court Costs	140,000	0.00%	140,000	0.00%	140,000	75.00%	80,000
Attorney - Sheriff Fees	140,000	0.00%	140,000	3.70%	135,000	12.50%	120,000
Public Defender - Sheriff Fees	10,000	0.00%	10,000	0.00%	10,000	-33.33%	15,000
Sheriff - Sinking	378,410	13.89%	332,256	49.14%	222,788	10.52%	201,590

Graduated Sanctions -

Transferred to Grants Fund

						494,186
Centerpointe	-	-100.00%	40,000	-22.48%	51,600	-
Cedars Youth Services	367,721	12.21%	327,721	0.97%	324,560	-
The HUB	35,000	0.00%	35,000	-29.59%	49,711	-
Youth Services - D/A Evaluations	-	-100.00%	5,000		-	-
Malone Center	3,750					
B.E.S.T Alternative School	<u>100,000</u>	2.90%	<u>97,185</u>	0.00%	<u>97,185</u>	-
TOTAL	51,133,812	2.04%	50,112,165	12.39%	44,586,933	4.29% 42,753,391

Revenues -

CLERK OF DIST COURT	480,000	-5.14%	506,000	3.27%	490,000	-14.04%	570,000
COUNTY COURT	77,200	12.62%	68,550	36.83%	50,100	-14.51%	58,600
JUVENILE COURT	2,000	0.00%	2,000	0.00%	2,000	-33.33%	3,000
DISTRICT COURT	162,500	0.00%	162,500	-0.91%	164,000	-8.66%	179,548
PUBLIC DEFENDER	162,667	5.00%	154,921	5.00%	147,544	5.00%	140,518
JURY COMMISSIONER	0		0		0		0
SHERIFF	1,293,710	5.58%	1,225,351	0.82%	1,215,394	-2.66%	1,248,544
COUNTY ATTORNEY	1,326,100	-5.22%	1,399,200	10.77%	1,263,174	4.35%	1,210,511
CORRECTIONS	1,056,000	-57.64%	2,493,000	5.37%	2,366,000	-2.57%	2,428,500
JUVENILE PROBATION	0		0		0	-100.00%	7,300
ADULT PROBATION	0		0		0		0
INTENSIVE SUPERVISION	0		0		0		0
COMMUNITY CORRECTIONS	225,000	0.71%	223,414	88.13%	118,754	21.70%	97,580
JUVENILE DETENTION	2,448,316	-6.98%	2,631,900	1.34%	2,597,100	2.22%	2,540,662
EMERGENCY SERVICES	211,530	3.74%	203,898	-10.44%	227,658	6.02%	214,723
MENTAL HEALTH BD	0		0		0		0
G.F. JUSTICE SYSTEM	<u>35,000</u>	0.00%	<u>35,000</u>	-66.67%	<u>105,000</u>	0.00%	<u>105,000</u>
	7,480,023	-17.85%	9,105,734	4.10%	8,746,724	-0.66%	8,804,486

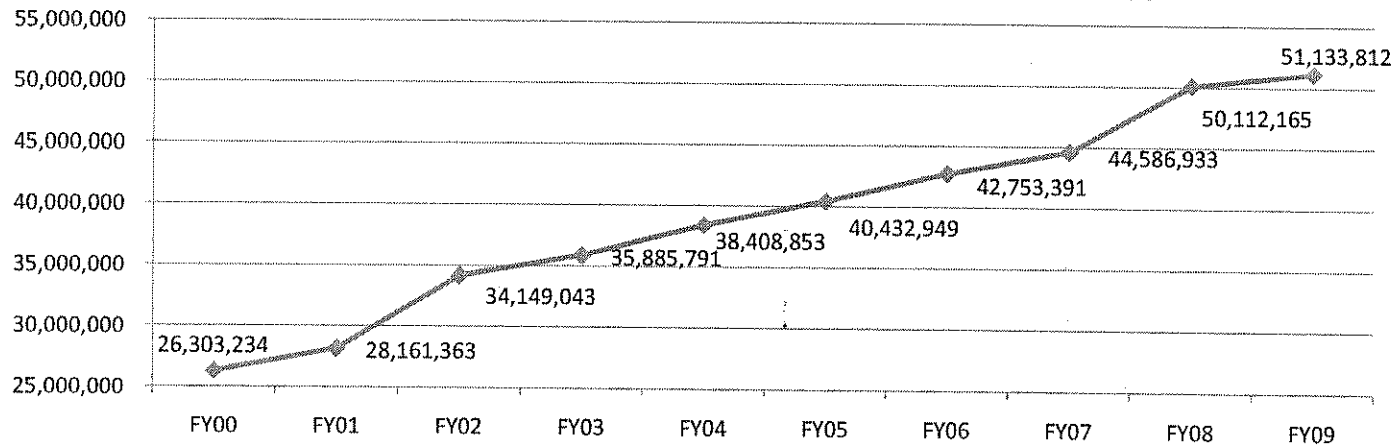
LANCASTER COUNTY  
PUBLIC SAFETY

	FY2007-08		FY2006-07		FY2005-06		FY2004-05
Expenditures -	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>
Information Services - CJIS	9,319	-30.57%	13,421	17.20%	11,451	3.05%	11,113
Clerk of the District Court	1,515,989	4.68%	1,448,186	3.76%	1,395,759	7.51%	1,298,242
County Court	745,796	-0.90%	752,600	6.29%	708,064	5.08%	673,804
Juvenile Court	1,254,215	8.75%	1,153,270	0.53%	1,147,214	5.20%	1,090,511
District Court	2,040,812	2.72%	1,986,775	0.68%	1,973,319	3.81%	1,900,864
Public Defender	3,062,029	5.48%	2,902,906	5.99%	2,738,925	4.14%	2,630,165
Jury Commissioner	107,498	-16.71%	129,062	7.99%	119,508	16.88%	102,249
County Sheriff	8,438,834	2.53%	8,230,984	4.13%	7,904,579	4.99%	7,529,226
County Attorney	6,311,789	3.24%	6,113,835	6.32%	5,750,567	4.63%	5,496,306
Corrections	12,229,940	7.61%	11,364,599	5.34%	10,788,647	13.18%	9,532,460
Juvenile Probation	272,650	-5.92%	289,816	-23.45%	378,574	11.16%	340,572
Adult Probation	367,210	37.59%	266,892	4.11%	256,367	1.34%	252,980
Community Corrections	1,181,480	55.31%	760,700	-2.65%	781,433	13.73%	687,093
Youth Services Center	5,629,212	3.87%	5,419,327	-0.38%	5,440,244	6.99%	5,084,659
Emergency Management	338,592	-17.42%	409,995	1.00%	405,937	-8.55%	443,883
Mental Health Board	115,005	-3.88%	119,647	15.84%	103,288	-12.20%	117,639
Architects & Engineer							
Construction Manager							
Justice System Miscellaneous:							
Legal Services	1,147,698	9.54%	1,047,773	8.44%	966,230	30.14%	742,427
Diversion Services - Pretrial	69,996	0.00%	69,996	9.09%	64,163	-15.38%	75,829
Diversion Services - ISF Checks	26,502	-4.68%	27,804	-34.41%	42,392	-15.54%	50,190
Land	2,220,593		-		-		-
Uniforms - Robe	427	-45.53%	783		-		-
Court Costs	159,170	15.14%	138,235	-4.06%	144,089	71.22%	84,157
Attorney - Sheriff Fees	144,691	3.92%	139,230	-19.74%	173,475	87.76%	92,392
Public Defender - Sheriff Fees	5,615	-6.43%	6,000	-28.06%	8,341	136.55%	3,526
Sheriff - Sinking	61,846	17590.47%	350	-99.26%	47,346	-21.76%	60,512

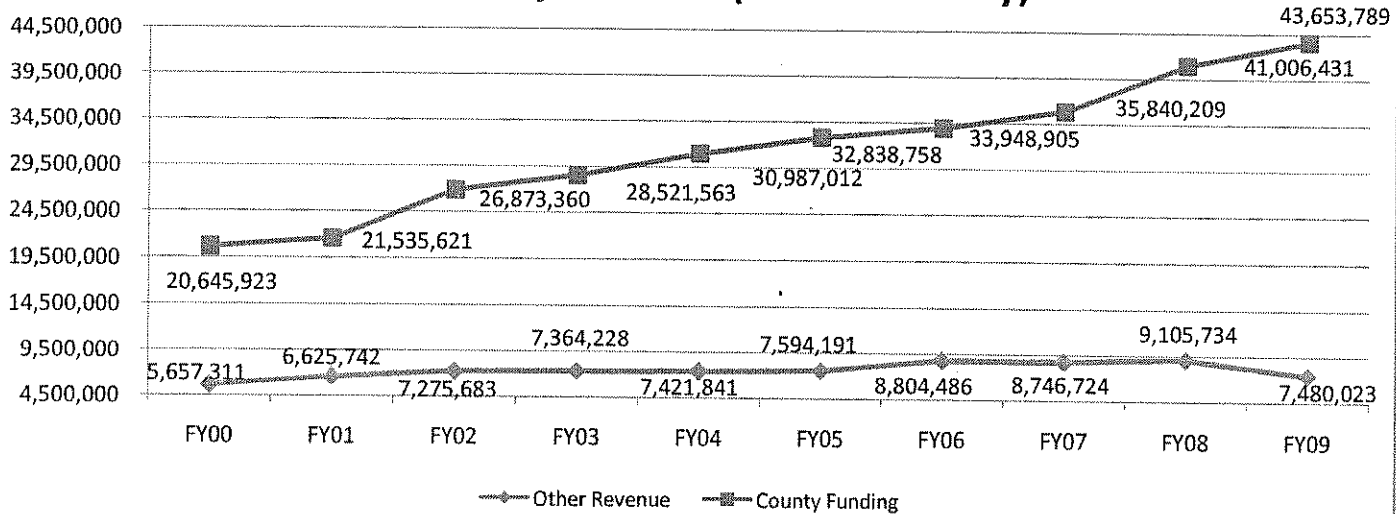
Graduated Sanctions -	-						
Transferred to Grants Fund	-		-	-100.00%	493,646	2.15%	483,265
Centerpointe	-	-100.00%	51,600		-		-
Cedars Youth Services	367,721	13.32%	324,500		-		-
The HUB	35,000	-29.59%	49,711		-		-
Youth Services - D/A Evaluations	-		-		-		-
Malone Center							
B.E.S.T Alternative School	97,185	0.00%	97,185		-		-
	<u>47,956,813</u>	10.72%	<u>43,315,184</u>	3.52%	<u>41,843,559</u>	7.89%	<u>38,784,063</u>

Revenues -							
CLERK OF DIST COURT	532,607	-20.04%	666,121	16.15%	573,523	-2.77%	589,877
COUNTY COURT	78,197	-3.98%	81,441	31.80%	61,790	18.99%	51,930
JUVENILE COURT	1,146	-31.67%	1,677	9.19%	1,536	-58.56%	3,707
DISTRICT COURT	212,043	35.87%	156,064	-12.56%	178,488	40.10%	127,403
PUBLIC DEFENDER	155,039	5.08%	147,544	4.22%	141,568	5.14%	134,646
JURY COMMISSIONER	-		0		0		0
SHERIFF	1,322,073	4.70%	1,262,757	-6.04%	1,343,886	27.50%	1,054,059
COUNTY ATTORNEY	1,773,378	20.71%	1,469,141	-1.81%	1,496,165	10.43%	1,354,861
CORRECTIONS	2,530,721	1.93%	2,482,756	-1.64%	2,524,175	-1.47%	2,561,752
JUVENILE PROBATION	254		0	-100.00%	12,429		0
ADULT PROBATION	-		0		0	-100.00%	89
INTENSIVE SUPERVISION	-		0		0		0
COMMUNITY CORRECTIONS	259,265	67.19%	155,075	33.11%	116,504	-18.90%	143,663
JUVENILE DETENTION	2,849,513	-6.68%	3,053,523	20.45%	2,535,113	34.08%	1,890,784
EMERGENCY SERVICES	204,711	-10.08%	227,658	3.84%	219,250	-3.51%	227,214
MENTAL HEALTH BD	-		0		0		0
G.F. JUSTICE SYSTEM	<u>37,108</u>	6.02%	<u>35,000</u>	0.00%	<u>35,000</u>	46566.67%	<u>75</u>
	9,956,054	2.23%	9,738,758	5.40%	9,239,426	13.51%	8,140,059

### Public Safety Budgeted Expenditures (10 Year History)



### Public Safety Revenue (10 Year History)



Lancaster County  
Public Safety

	<u>Total Budget</u>	<u>Other Revenues</u>	<u>% of Revenues</u>	<u>County Funding</u>	<u>% of Revenues</u>	<u>Budget Increase</u>	<u>County Funding Increase</u>
FY00	26,303,234	5,657,311	21.51%	20,645,923	78.49%		
FY01	28,161,363	6,625,742	23.53%	21,535,621	76.47%	7.06%	4.31%
FY02	34,149,043	7,275,683	21.31%	26,873,360	78.69%	21.26%	24.79%
FY03	35,885,791	7,364,228	20.52%	28,521,563	79.48%	5.09%	6.13%
FY04	38,408,853	7,421,841	19.32%	30,987,012	80.68%	7.03%	8.64%
FY05	40,432,949	7,594,191	18.78%	32,838,758	81.22%	5.27%	5.98%
FY06	42,753,391	8,804,486	20.59%	33,948,905	79.41%	5.74%	3.38%
FY07	44,586,933	8,746,724	19.62%	35,840,209	80.38%	4.29%	5.57%
FY08	50,112,165	9,105,734	18.17%	41,006,431	81.83%	12.39%	14.41%
FY09	51,133,812	7,480,023	14.63%	43,653,789	85.37%	2.04%	6.46%

LANCASTER COUNTY  
PUBLIC WORKS

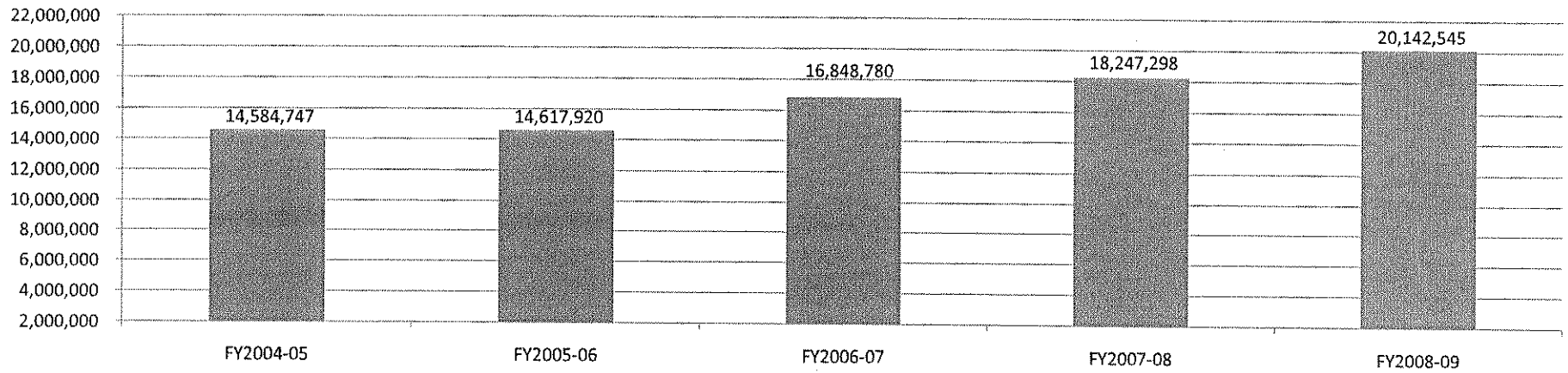
EXPENDITURES:	Adopted FY2008-09 Budget	% Increase	Final FY2007-08 Budget	% Increase	Final FY2006-07 Budget	% Increase	Final FY2005-06 Budget	% Increase	Final FY2004-05 Budget
GIS	512,723	-3.05%	528,826	-3.63%	548,744	19.65%	458,609	2.70%	446,535
County Engineer	2,977,809	-1.71%	3,029,567	4.98%	2,885,902	4.87%	2,751,938	-0.01%	2,752,325
Keno Fund - Road Projects	1,290,577	-5.10%	1,360,000	39.49%	975,000		-		-
Bridge & Road Fund	8,695,712	14.67%	7,583,336	9.34%	6,935,754	16.02%	5,977,998	1.40%	5,895,413
Highway Fund	6,665,724	16.02%	5,745,569	4.40%	5,503,380	1.36%	5,429,375	-1.11%	5,490,474
TOTAL	20,142,545	10.39%	18,247,298	8.30%	16,848,780	15.26%	14,617,920	0.23%	14,584,747

	FY2007-08 Actual	% Increase	FY2006-07 Actual	% Increase	FY2005-06 Actual	% Increase	FY2004-05 Actual
GIS	508,376	-2.08%	519,161	14.81%	452,182	4.79%	431,516
County Engineer	2,944,066	3.98%	2,831,325	7.78%	2,627,036	-3.94%	2,734,793
Keno Fund - Road Projects	668,924						
Bridge & Road Fund	6,973,484	19.95%	5,813,446	7.99%	5,383,247	1.32%	5,313,129
Highway Fund	5,488,827	2.00%	5,381,132	3.90%	5,179,244	-2.35%	5,304,012
TOTAL	16,583,677	14.02%	14,545,064	6.62%	13,641,709	-1.03%	13,783,450

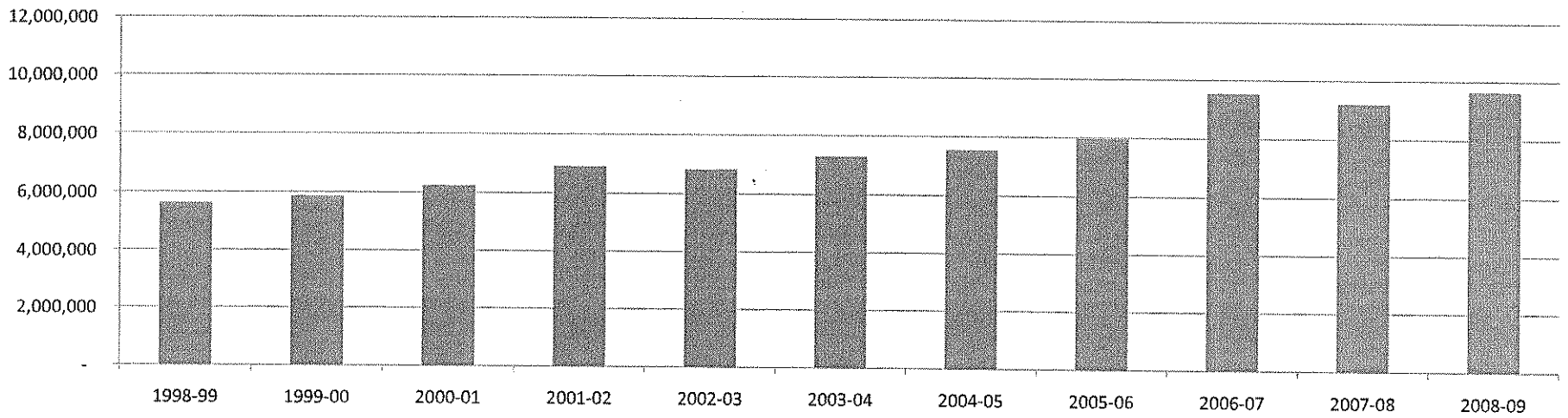
COUNTY FUNDING:

	Property Tax				
	Transfer to Bridge & Road	GIS & Engineer	Keno Funds	Total	% Increase
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	3,490,532	450,000	9,648,655	4.82%

### Public Works Budget of Expenditures



### Public Works - County Funding



LANCASTER COUNTY  
HUMAN SERVICES

	Adopted FY2008-09 Budget	% Increase	Final FY2007-08 Budget	% Increase	Final FY2006-07 Budget	% Increase	Final FY2005-06 Budget
General Assistance	2,400,000	-23.06%	3,119,137	-6.03%	3,319,137	-17.05%	4,001,343
Veteran's Service/GA Admin	698,598	4.96%	665,572	6.67%	623,977	9.67%	568,980
Human Services	238,531	3.67%	230,088	-21.20%	291,999	4.22%	280,181
Veteran's Aid	10,000	-33.33%	15,000	0.00%	15,000	0.00%	15,000
Lancaster Manor	21,232,506	13.40%	18,723,182	6.91%	17,513,571	4.19%	16,808,889
Community Mental Health Center	9,953,157	6.23%	9,369,306	0.38%	9,333,912	2.70%	9,088,369
Families First & Foremost	-		-		-	-100.00%	4,096,373
Health Department Debt Service	642,348	2.03%	629,576		-		-
	35,175,140	7.40%	32,751,861	5.32%	31,097,596	-10.79%	34,859,135
<u>Joint Agreements (City)</u>							
Lincoln/Lancaster Health	2,006,994	-6.99%	2,157,838	-4.46%	2,258,524	-2.36%	2,313,185
Commission on Aging	389,167	-8.76%	426,534	-10.84%	478,375	1.90%	469,449
Commission on Status of Women	-		-	-100.00%	85,461	-7.84%	92,731
Rural Transit	18,996	3.00%	18,443	0.00%	18,443	-0.06%	18,454
	2,415,157	-7.21%	2,602,815	-8.38%	2,840,803	-1.83%	2,893,819
<u>JBC Contracts</u>							
Lincoln Council on Alcoholism	-	-100.00%	36,445	-1.50%	37,000	-11.90%	42,000
League of Human Dignity	70,000	0.98%	69,319	-1.50%	70,375	2.74%	68,500
Centerpointe	357,600	0.87%	354,529	-1.50%	359,928	3.00%	349,445
Hotel/Motel Program	3,500	0.00%	3,500	0.00%	3,500	0.00%	3,500
Legal Services of NE	30,000	1.35%	29,599	-1.50%	30,050	3.44%	29,050
City Mission Shelter	70,000	9.33%	64,025	-1.50%	65,000	85.71%	35,000
United Way	-	-100.00%	2,500	0.00%	2,500	0.00%	2,500
Cedars Youth Services	300,000	4.79%	286,289	-1.50%	290,649	3.62%	280,500
Family Service Association	235,000	2.61%	229,013	-1.50%	232,500	16.25%	200,000
Lighthouse	-	-100.00%	10,343	-1.50%	10,500	0.00%	10,500
Child Guidance Center	30,000	1.52%	29,550	-1.50%	30,000	0.00%	30,000
Volunteer Partners	10,000	35.35%	7,388		-	-100.00%	5,500
Matt Talbot Kitchen	-	-100.00%	14,775		-		-
Good Neighbor Comm Services	60,000	6.87%	56,145	-1.50%	57,000	3.64%	55,000
St. Monica's	70,000	1.52%	68,950	-1.50%	70,000	128.20%	30,675

LANCASTER COUNTY  
HUMAN SERVICES

	Adopted FY2008-09 Budget	% Increase	Final FY2007-08 Budget	% Increase	Final FY2006-07 Budget	% Increase	Final FY2005-06 Budget
LAP Crisis	112,500	15.44%	97,457	-0.04%	97,500	-32.60%	144,650
Hispanic Center	10,000		-		-	-100.00%	2,500
Indian Center	-	-100.00%	3,000		-	-100.00%	5,000
House of Hope	47,824	0.00%	47,824	-1.50%	48,552	3.00%	47,138
YWCA	55,500	-11.96%	63,040	-1.50%	64,000	3.23%	62,000
Low Income Transportation Fund	-	-100.00%	12,928	-1.50%	13,125	5.00%	12,500
Heartland Big Brothers/Sisters	33,000	106.17%	16,006	-1.50%	16,250	8.33%	15,000
LMEF	-	-100.00%	12,748	-70.95%	43,883	-21.14%	55,650
CASA	25,000	125.59%	11,082	-1.49%	11,250	-33.82%	17,000
Human Service Federation	55,000	-0.90%	55,500	21.98%	45,500	1720.00%	2,500
The HUB	20,000						
Food Bank	-	-100.00%	7,000		-		-
Voices of Hope	22,500	4400.00%	500		-		-
	1,617,424	1.76%	1,589,455	-0.60%	1,599,062	6.17%	1,506,108
<u>Other Miscellaneous</u>							
Court Competency Evaluations	90,000	0.00%	90,000	0.00%	90,000	0.00%	90,000
Other Misc. Contracted Services	-		-		-		-
LB204 Alcoholism - Region V	238,705	2.00%	234,025	2.00%	229,436	3.00%	222,753
Employee Assistance Program	23,600	3.17%	22,875	3.51%	22,100	0.29%	22,035
Institutional Patient Care	160,000	0.00%	160,000	0.00%	160,000	-11.11%	180,000
Development Disabilities	47,824		-		-		-
Transfer to Grants Fund	-		-		-	-100.00%	40,000
	560,129	10.50%	506,900	1.07%	501,536	-9.60%	554,788
TOTAL	39,767,850	6.19%	37,451,031	3.92%	36,038,997	-9.48%	39,813,850
Revenues:							
General Assistance	500,000		350,000		234,000		175,000
Human Services (Paid by City)	119,265		115,044		146,741		140,091
Community Mental Health Center:							
Property Tax, MV Prorate, In Lieu of Tax	2,381,205		2,562,824		2,813,799		2,714,352
Lancaster Manor - no county funding							

LANCASTER COUNTY  
HUMAN SERVICES

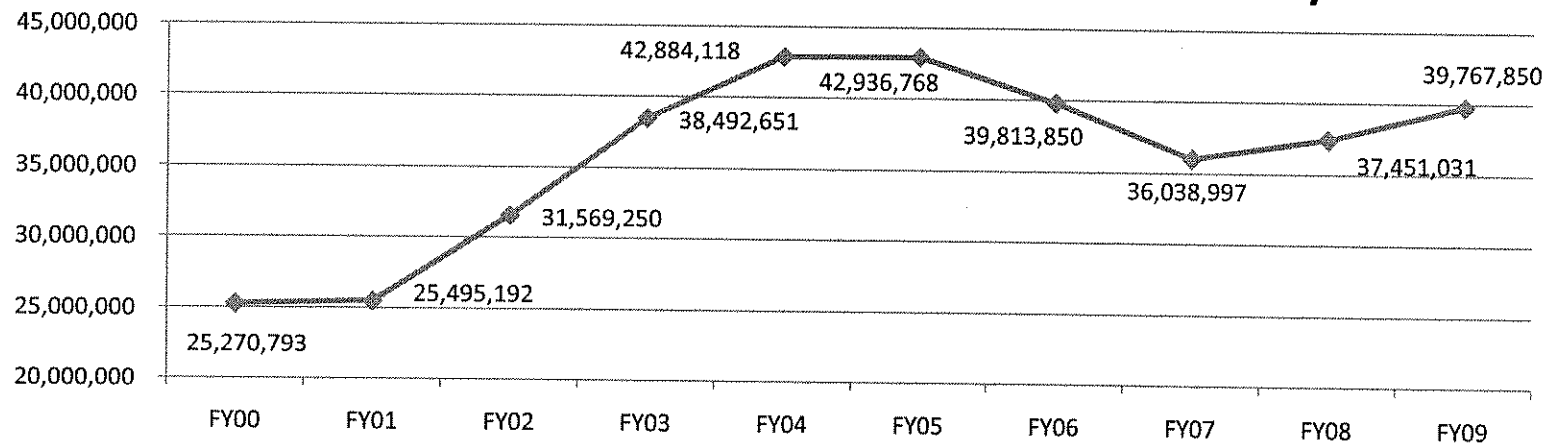
	FY2006-07		FY2006-07		FY2005-06		FY2004-05
	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>
General Assistance	2,597,114	-8.21%	2,829,289	-27.01%	3,876,228	3.97%	3,728,326
Veteran's Service/GA Admin	660,176	7.02%	616,854	9.09%	565,429	17.54%	481,053
Human Services	212,685	-19.78%	265,129	-5.30%	279,955	4.86%	266,990
Veteran's Aid	10,000	100.00%	5,000		-		-
Lancaster Manor	17,997,050	4.82%	17,169,458	3.98%	16,512,256	4.05%	15,869,869
Community Mental Health Center	9,287,308	3.24%	8,995,597	1.68%	8,847,074	5.21%	8,408,636
Families First & Foremost	-		-	-100.00%	4,096,320	-48.49%	7,952,170
Health Department Debt Service	-		-		-		-
	<u>30,764,333</u>	<u>2.96%</u>	<u>29,881,326</u>	<u>-12.57%</u>	<u>34,177,261</u>	<u>-6.89%</u>	<u>36,707,043</u>
<u>Joint Agreements (City)</u>							
Lincoln/Lancaster Health	2,157,837	-4.46%	2,258,524	-2.36%	2,313,185	1.63%	2,276,103
Commission on Aging	426,535	-10.84%	478,375	1.90%	469,449	-4.18%	489,939
Commission on Status of Women	-	-100.00%	83,545	-7.71%	90,528	-6.32%	96,639
Rural Transit	<u>15,119</u>	<u>1.35%</u>	<u>14,916</u>	<u>17.96%</u>	<u>12,646</u>	<u>-39.30%</u>	<u>20,832</u>
	<u>2,599,491</u>	<u>-8.32%</u>	<u>2,835,360</u>	<u>-1.75%</u>	<u>2,885,807</u>	<u>0.08%</u>	<u>2,883,513</u>
<u>JBC Contracts</u>							
Lincoln Council on Alcoholism	36,445	-5.34%	38,500	-8.33%	42,000	0.00%	42,000
League of Human Dignity	69,319	-1.50%	70,375	2.74%	68,500	3.01%	66,500
Centerpointe	354,529	-1.50%	359,928	3.00%	349,445	0.00%	349,445
Hotel/Motel Program	3,500	-33.33%	5,250	200.00%	1,750	-50.00%	3,500
Legal Services of NE	29,599	-1.50%	30,050	3.44%	29,050	0.00%	29,050
City Mission Shelter	64,025	-1.50%	65,000	85.71%	35,000	0.00%	35,000
United Way	3,339	33.56%	2,500	0.00%	2,500	-50.00%	5,000
Cedars Youth Services	286,289	-1.50%	290,649	3.62%	280,500	2.00%	275,000
Family Service Association	229,013	-1.50%	232,500	16.25%	200,000	-8.57%	218,750
Lighthouse	10,343	-1.50%	10,500	0.00%	10,500	-30.00%	15,000
Child Guidance Center	29,550	-1.50%	30,000	0.00%	30,000	0.00%	30,000
Volunteer Partners	11,488	129.76%	5,000	-9.09%	5,500	10.00%	5,000
Matt Talbot Kitchen	14,775		-		-	-100.00%	5,000
Good Neighbor Comm Services	56,145	-1.50%	57,000	3.64%	55,000	0.00%	55,000
St. Monica's	68,950	-1.50%	70,000	140.65%	29,088	-3.04%	30,000

LANCASTER COUNTY  
HUMAN SERVICES

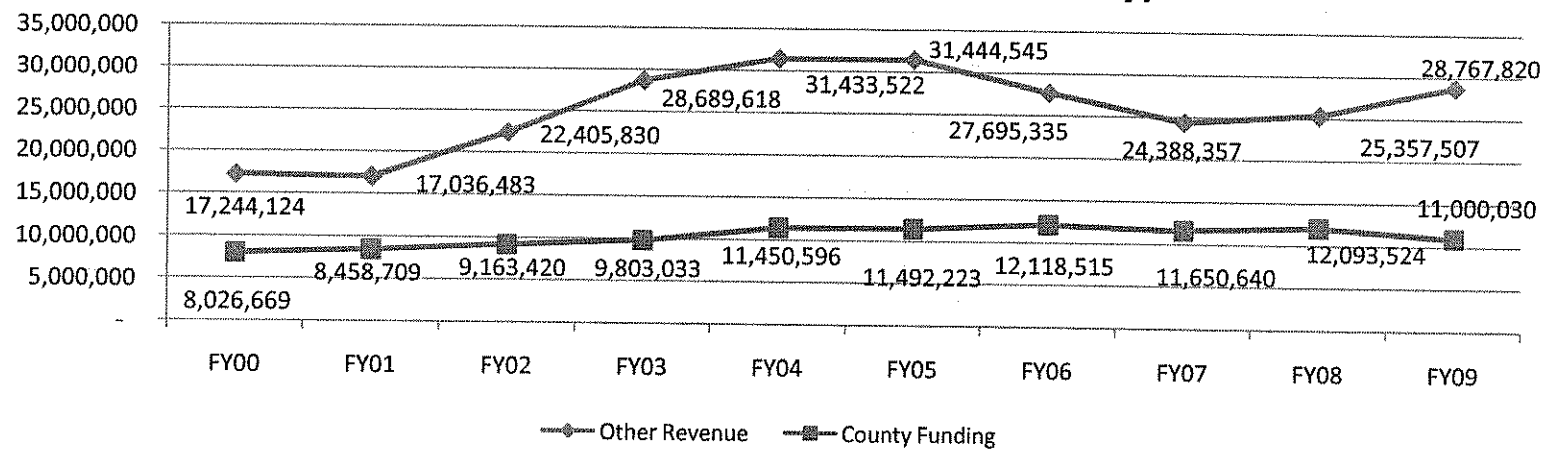
	FY2006-07		FY2006-07		FY2005-06		FY2004-05
	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>	<u>% Increase</u>	<u>Actual</u>
LAP Crisis	97,457	8.29%	90,000	-37.78%	144,650	24.00%	116,650
Hispanic Center	3,000		-	-100.00%	2,500	-80.00%	12,500
Indian Center	-		-	-100.00%	5,000		-
House of Hope	47,824	-1.50%	48,552	3.00%	47,138	0.00%	47,138
YWCA	63,040	-1.50%	64,000	3.23%	62,000	2.79%	60,320
Low Income Transportation Fund	12,928	-1.50%	13,125	5.00%	12,500	0.00%	12,500
Heartland Big Brothers/Sisters	16,006	-1.50%	16,250	8.33%	15,000	0.00%	15,000
LMEF	-	-100.00%	33,508	-39.79%	55,650	0.00%	55,650
CASA	11,082	-1.49%	11,250	-33.82%	17,000	13.33%	15,000
Human Service Federation	10,000	-75.00%	40,000	1500.00%	2,500		-
The HUB	-		-		-		-
Food Bank	6,161		-		-		-
Voices of Hope	13,248		-		-		-
	1,548,055	-2.27%	1,583,937	5.40%	1,502,771	0.25%	1,499,003
<u>Other Miscellaneous</u>							
Court Competency Evaluations	-		-		-		-
Other Misc. Contracted Services	500		-	-100.00%	1,030		-
LB204 Alcoholism - Region V	234,025	2.00%	229,436	3.00%	222,753	0.00%	222,753
Employee Assistance Program	22,875	2.81%	22,250	2.77%	21,650	0.70%	21,500
Institutional Patient Care	118,487	-6.16%	126,270	-8.32%	137,727	-13.66%	159,521
Development Disabilities	-		-		-	-100.00%	225,299
Transfer to Grants Fund	40,000		-	-100.00%	40,000	14.29%	35,000
	415,887	10.04%	377,956	-10.68%	423,160	-36.28%	664,072
TOTAL	35,327,765	1.87%	34,678,579	-11.06%	38,988,999	-6.62%	41,753,632
Revenues:							
General Assistance	665,923		294,411		198,436		330,793
Human Services (Paid by City)	115,044		146,741		140,090		135,154
Community Mental Health Center:							
Property Tax, MV Prorate, In Lieu of Tax	2,931,082		2,844,976		2,622,869		2,185,279

Lancaster Manor - no county funding

## Human Services Budgeted Expenditures -10 Year History



## Human Services Revenue (10 Year History)



LANCASTER COUNTY  
LEVY PROJECTIONS (3 Year Average)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Valuation	18,786,286,695	18,786,286,695 0%	18,974,149,562 1.00%	19,163,891,058 1.00%	19,451,349,423 1.50%	19,645,862,918 1.00%
Property Tax (Based on 3 year average - 3.68%)	50,396,037	52,250,611	54,173,434	56,167,016	58,233,962	60,376,972
Calculated Levy	0.2683	0.2781	0.2855	0.2931	0.2994	0.3073
Jail Operating - opening Spring 2011 (Approximately \$7,000,000 increase when new jail opens - \$4.5 million first year)			0.0237	0.0365	0.0360	0.0356
Total Calculated Levy	0.2683	0.2781	0.3092	0.3296	0.3354	0.3430
% Increase		3.68%	11.18%	6.59%	1.75%	2.26%
Unused Budget Authority	12,835,951					
Decrease due to tax increase		(1,854,574)	(6,422,822)	(4,493,582)	(2,066,946)	(2,143,010)
2.5% Increase		1,190,119	1,219,872	1,250,369	1,281,628	1,313,669
New Unused Budget Authority		12,171,496	6,968,546	3,725,333	2,940,015	2,110,674

LANCASTER COUNTY  
LEVY PROJECTIONS (9 Year Average)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Valuation	18,786,286,695	18,786,286,695 0%	18,974,149,562 1.00%	19,163,891,058 1.00%	19,451,349,423 1.50%	19,645,862,918 1.00%
Property Tax (Based on 9 year average - 6.82%)	50,396,037	53,833,047	57,504,461	61,426,265	65,615,536	70,090,516
Calculated Levy	0.2683	0.2866	0.3031	0.3205	0.3373	0.3568
Jail Operating - opening Spring 2011 (Approximately \$7,000,000 increase when new jail opens - \$4.5 million first year)			0.0237	0.0365	0.0360	0.0356
Total Calculated Levy	0.2683	0.2866	0.3268	0.3571	0.3733	0.3924
% Increase		6.82%	14.04%	9.26%	4.55%	5.11%
Unused Budget Authority	12,835,951					
Decrease due to tax increase		(3,437,010)	(8,171,414)	(6,421,804)	(4,189,271)	(4,474,980)
2.5% Increase		1,190,119	1,219,872	1,250,369	1,281,628	1,313,669
New Unused Budget Authority		10,589,061	3,637,519	(1,533,916)	(4,441,559)	(7,602,869)

LANCASTER COUNTY  
LEVY PROJECTIONS (3%)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Valuation	18,786,286,695	18,786,286,695 0%	18,974,149,562 1.00%	19,163,891,058 1.00%	19,451,349,423 1.50%	19,645,862,918 1.00%
Property Tax (Based on 3%)	50,396,037	51,907,918	53,465,156	55,069,110	56,721,184	58,422,819
Calculated Levy	0.2683	0.2763	0.2818	0.2874	0.2916	0.2974
Jail Operating - opening Spring 2011 (Approximately \$7,000,000 increase when new jail opens - \$4.5 million first year)			0.0237	0.0365	0.0360	0.0356
Total Calculated Levy	0.2683	0.2763	0.3055	0.3239	0.3276	0.3330
% Increase		3.00%	10.56%	6.02%	1.14%	1.65%
Unused Budget Authority	12,835,951					
Decrease due to tax increase		(1,511,881)	(6,057,238)	(4,103,955)	(1,652,073)	(1,701,636)
2.5% Increase		1,190,119	1,219,872	1,250,369	1,281,628	1,313,669
New Unused Budget Authority		12,514,189	7,676,824	4,823,238	4,452,794	4,064,827

Lancaster County  
Funding Issues Next 5 Years

Budget & Fiscal	Accountant/Deputy Director - estimate \$75,000 - \$100,000 (Prepare Financial Statements)		
Youth Services Center	Security System - estimate of \$30,000 - \$35,000 Transportation Vehicle		
Juvenile Court	Space expansion - capital items such as conference room tables and chairs, waiting room tables and chairs, and courtroom sound system and chairs. This will also include additional rent.		
	Attorney fees - Public Defender		
Public Defender	Option 1 (Assigned Counsel)		
	Total per Fiscal Year FY2010 and FY2011	\$	161,430
	Option 2 (Public Defender Staff)		
	Total for FY2010	\$	155,248
	Total for FY2011	\$	159,129
	Option 3 (Contract)		
	Total per Fiscal Year FY2010 and FY2011	\$	138,880
	Increase in Juvenile Court Contract Rates		
	FY2010	\$	38,360
	FY2011	\$	39,626
	FY2012	\$	40,934
Records Management	Current records storage space will suffice for next two years but not five		
	Will need to replace delivery van and scanner		
Sheriff	Increase 1 Deputy Sheriff for the City of Hickman		
	Special Services Division - study projected 21 staff members - currently at 16.		
	1 Deputy for each new judge appointed		
	3 Deputy Sheriffs and 1 Supervisor to monitor and transport prisoners from the new jail		
	Van and insert - \$35,000		
Attorney	Case Management System - new scanners	\$	3,500
	Coroner's Physician contract - possible savings of \$40,000		
	Staff Attorney and Paralegal		
Juvenile Justice Graduated Sanctions	Increase in FY2009-2010		
			5,609
Union Plaza	Park amenities and features		
	FY2009-2010		25,000
	FY2010-2011		25,000

**LANCASTER COUNTY  
HISTORY OF TAX REQUIREMENTS**

	2003-04	2004-05		2005-06		2006-07		2007-08		2008-09	
<b>PROPERTY TAX REQUIREMENTS:</b>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
GENERAL FUND	36,048,150	37,948,930	5.27%	41,055,972	8.19%	43,330,008	5.54%	44,811,693	3.42%	46,633,580	4.07%
DEBT SERVICE FUND	2,144,733	2,696,631	25.73%	1,369,996	-49.20%	1,646,830	20.21%	1,212,554	-26.37%	1,212,554	0.00%
BUILDING FUND	109,835	47,532	-56.72%	147,688	210.71%	147,228	-0.31%	147,228	0.00%	204,000	38.56%
JAIL SAVINGS FUND								1,834,387			
MENTAL HEALTH	<u>1,830,875</u>	<u>2,313,187</u>	26.34%	<u>2,690,099</u>	16.29%	<u>2,787,149</u>	3.61%	<u>2,531,154</u>	-9.18%	<u>2,345,903</u>	-7.32%
<b>TOTAL PROPERTY TAX</b>	40,133,593	43,006,280	7.16%	45,263,755	5.25%	47,911,215	5.85%	50,537,016	5.48%	50,396,037	-0.28%
<b><u>INHERITANCE TAX</u></b>											
GENERAL FUND	1,620,000	1,620,000	0.00%	2,020,000	24.69%	2,020,000	0.00%	2,443,000	20.94%	2,443,000	0.00%
<b><u>MOTOR VEHICLE TAXES</u></b>											
GENERAL FUND	5,850,000	6,250,000	6.84%	6,500,000	4.00%	6,650,000	2.31%	6,550,000	-1.50%	6,550,000	0.00%
<b><u>COMBINED TAXES</u></b>											
GENERAL FUND	43,518,150	45,818,930	5.29%	49,575,972	8.20%	52,000,008	4.89%	53,804,693	3.47%	55,626,580	3.39%
DEBT SERVICE FUND	2,144,733	2,696,631	25.73%	1,369,996	-49.20%	1,646,830	20.21%	1,212,554	-26.37%	1,212,554	0.00%
BUILDING FUND	109,835	47,532	-56.72%	147,688	210.71%	147,228	-0.31%	147,228	0.00%	204,000	38.56%
MENTAL HEALTH ONE TIME KENO TRF											
JAIL SAVINGS FUND								1,834,387			
MENTAL HEALTH	<u>1,830,875</u>	<u>2,313,187</u>	26.34%	<u>2,690,099</u>	16.29%	<u>2,787,149</u>	3.61%	<u>2,531,154</u>	-9.18%	<u>2,345,903</u>	-7.32%
	47,603,593	50,876,280	6.87%	53,783,755	5.71%	56,581,215	5.20%	59,530,016	5.21%	59,389,037	-0.24%
<b>PROPERTY TAX</b>	40,133,593	43,006,280	7.16%	45,263,755	5.25%	47,911,215	5.85%	50,537,016	5.48%	50,396,037	-0.28%
<b>MENTAL HEALTH ONE TIME KENO TRF</b>	0										
<b>MOTOR VEHICLE TAX</b>	5,850,000	6,250,000	6.84%	6,500,000	4.00%	6,650,000	2.31%	6,550,000	-1.50%	6,550,000	0.00%
<b>INHERITANCE TAX</b>	<u>1,620,000</u>	<u>1,620,000</u>	<u>0.00%</u>	<u>2,020,000</u>	<u>24.69%</u>	<u>2,020,000</u>	<u>0.00%</u>	<u>2,443,000</u>	<u>20.94%</u>	<u>2,443,000</u>	<u>0.00%</u>
<b>TOTAL</b>	47,603,593	50,876,280	6.87%	53,783,755	5.71%	56,581,215	5.20%	59,530,016	5.21%	59,389,037	-0.24%
Change		3,272,687	6.87%	2,907,475	5.71%	2,797,460	5.20%	2,948,801	5.21%	-140,979	-0.24%

**LANCASTER COUNTY**  
**CHANGE IN TAXABLE ASSESSED VALUATION**  
**LAST TEN YEARS**

<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE</u> <u>AMOUNT</u>	<u>PERCENT</u>
1999-00	10,822,896,923		
2000-01	11,381,932,044	559,035,121	5.17%
2001-02	12,621,053,086	1,239,121,042	10.89%
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%
Projected 2009-10	18,786,286,695	-	0.00%

**LANCASTER COUNTY**  
**CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY**  
**LAST NINE YEARS**

<u>YEAR</u>	<u>UNUSED RESTRICTED FUNDS AUTHORITY</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
2000-01	15,324,735		
2001-02	14,558,976	(765,759)	-5.00%
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%

**CHANGE IN CONSUMER PRICE INDEX (CPI-U)**  
**1989 TO 2008**

YEAR	INDEX	PERCENT CHANGE
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%
estimated 2008	215.8	4.10%

source: Bureau of Labor Statistics

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

**GROUP HEALTH INSURANCE**

	FOR	EFFECTIVE	<u>SINGLE</u>			<u>2/4 PARTY</u>			<u>FAMILY</u>			BUDGETED AMOUNT FISCAL YEAR	CHANGE	%CHANGE
			<u>SINGLE</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>2/4 PARTY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>FAMILY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>TOTAL</u>		
POS	10	01/01/2009	427.60	14.30	3.46%	817.82	27.38	3.46%	1,090.38	36.48	3.46%			
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	<u>SINGLE</u>			<u>2/4 PARTY</u>			<u>FAMILY</u>			AMOUNT FISCAL YEAR	CHANGE	%CHANGE
			<u>SINGLE</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>2-PARTY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>FAMILY</u>	<u>CHANGE</u>	<u>%CHANGE</u>	<u>TOTAL</u>		
	10	01/01/2009	19.37	0.98	5.33%	43.71	2.19	5.27%	68.06	3.41	5.27%			
	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.

**LANCASTER COUNTY**  
**GENERAL FUND BUDGETED PAYROLL COSTS**

YEAR	#	FTE'S		PAYROLL COSTS			AVERAGE PER EMPLOYEE			AFSCME INCREASE	
		CHANGE		COST	CHANGE	%	CHANGE			DATE	AMOUNT
		AMOUNT	%		AMOUNT	%	COST	AMOUNT	%		
FY94	503.90	1.00	0.20%	16,540,134	1,078,656	6.98%	32,824	2,080	6.76%	SEPT 92	3.25%
FY95	512.15	8.25	1.64%	17,602,882	1,062,748	6.43%	34,371	1,546	4.71%	SEPT 93*	1.00%
FY96	525.15	13.00	2.54%	18,456,706	853,824	4.85%	35,146	775	2.25%	SEPT 94	2.50%
FY97	543.04	17.89	3.41%	19,681,338	1,224,632	6.64%	36,243	1,097	3.12%	SEPT 95	3.00%
FY98	557.15	14.11	2.60%	20,816,588	1,135,250	5.77%	37,363	1,120	3.09%	SEPT 96	3.50%
FY99	576.60	19.45	3.49%	22,832,590	2,016,002	9.68%	39,599	2,236	5.98%	SEPT 97	3.50%
FY00	586.09	9.49	1.65%	24,580,479	1,747,889	7.66%	41,940	2,341	5.91%	SEPT 98	3.00%
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%
										SEP 08	3.00%

\*SEPT 93 AN ADDITIONAL STEP WAS ALSO ADDED

UNREPRESENTED AND EXCLUDED RECEIVED	3.00%
SHERIFFS RECEIVED	2.25%
CORRECTIONAL OFFICERS RECEIVED	3.50%

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

	TOTAL EMPLOYEES	PENSION COST	GROUP INSURANCE	DENTAL	DISABILITY	COMBINED	AVG PER FTE	CHANGE	
								AMOUNT	PERCENT
FY94	952.90	1,296,241	2,465,083	40,287	0	3,801,611	3,989.52	731.33	22.45%
FY95	965.15	1,532,897	2,471,252	41,132	0	4,045,281	4,191.35	201.83	5.06%
FY96	982.35	1,675,848	2,228,074	87,080	71,169	4,062,171	4,135.16	-56.19	-1.34%
FY97	995.84	1,831,974	2,177,844	88,976	104,354	4,203,148	4,220.71	85.55	2.07%
FY98	1,009.15	1,904,125	2,460,151	106,441	103,092	4,573,809	4,532.34	311.63	7.38%
FY99	1,045.25	2,040,113	2,975,678	145,993	110,225	5,272,009	5,043.78	511.44	11.28%
FY00	1,065.59	2,226,473	3,101,672	174,957	120,946	5,624,048	5,277.87	234.09	4.64%
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	81.59	0.73%

Lancaster County  
Non-Mandated County Services

	<u>FY09 Funding</u>	<u>FY08 Funding</u>
Commission on the Status of Women	-	-
Community Mental Health Center -		
Total County Property Tax Dollars	2,345,903	2,531,154
Region V	(620,164)	(596,083)
Crisis Center (EPC)	<u>(461,658)</u>	<u>(208,213)</u>
	1,264,081	1,726,858
Human Services	119,265	115,044
JBC Contracts	1,617,424	1,589,455
County Health Department	2,006,994	2,157,838
Employee Assistance Program	23,600	22,875
Lancaster Manor - Only costs provided in recent years is indirect costs.		
Indirect Costs per Plan Document	***** -	562,628
County Visitor Promotion Fund - no property tax dollars used		
Community Corrections	1,375,402	803,320
Graduated Sanctions - Justice Miscellaneous	506,471	504,906

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

Based from January 2003 County Attorney Opinion.

**LANCASTER COUNTY  
MID-YEAR STATUS OF EXPENDITURE BUDGET  
FY09 BUDGET**

- 3-1 REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2008
- 3-3 PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2008
- 3-4 COMPARISON OF OBLIGATIONS THROUGH DECEMBER - FY09 VERSUS FY08
- 3-5 COMPARISON OF PAYROLL OBLIGATIONS THROUGH DECEMBER - FY09 VERSUS FY08
- 3-6 OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2008
- 3-7 JUVENILE COURT BOARDING CONTRACTS
- 3-8 GENERAL ASSISTANCE - DECEMBER 31, 2008

**LANCASTER COUNTY**  
**REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2008**  
**PERCENT OF FISCAL YEAR REMAINING - 50.00%**

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50.00% of BUDGET	(OVER) UNDER	PROJECTED	
<b>GENERAL FUND OPERATING:</b>								
COUNTY BOARD	252,891	127,906	124,985	49.42%	126,446	(1,460)	(2,920)	COUNTY BOARD
COUNTY CLERK	862,277	450,702	411,575	47.73%	431,139	(19,563)	(39,127)	COUNTY CLERK
COUNTY TREASURER	3,096,650	1,537,901	1,558,749	50.34%	1,548,325	10,424		
ASSESSOR	3,739,808	1,853,859	1,885,949	50.43%	1,869,904	16,045		
ELECTION COMMISSIONER	1,332,943	667,310	665,633	49.94%	666,472	(838)	(1,676)	ELECTION COMMISSIONER
DATA PROCESSING	706,549	409,467	297,082	42.05%	353,275	(56,192)	(112,384)	DATA PROCESSING
BUDGET & FISCAL	175,334	79,867	95,467	54.45%	87,667	7,800		
ADMINISTRATIVE SERVICES	380,093	170,049	210,044	55.26%	190,047	19,997		
G.I.S.	512,723	213,124	299,599	58.43%	256,362	43,237		
CLERK OF DIST COURT	1,551,049	779,470	771,579	49.75%	775,525	(3,946)	(7,892)	CLERK OF DISTRICT COURT
COUNTY COURT	785,296	414,612	370,684	47.20%	392,648	(21,964)	(43,929)	COUNTY COURT
JUVENILE COURT	1,506,357	575,948	930,409	61.77%	753,179	177,230		
DISTRICT COURT	2,089,547	1,005,900	1,083,647	51.86%	1,044,774	38,874		
PUBLIC DEFENDER	3,133,302	1,594,627	1,538,675	49.11%	1,566,651	(27,976)	(55,951)	PUBLIC DEFENDER
JURY COMMISSIONER	122,181	48,717	73,464	60.13%	61,091	12,373		
COOPERATIVE EXTENSION	1,041,589	402,484	639,105	61.36%	520,795	118,310		
RECORDS INFO & MGMT	513,832	272,941	240,891	46.88%	256,916	(16,025)	(32,051)	RECORDS INFO & MGMT
SHERIFF	8,822,117	4,346,015	4,476,102	50.74%	4,411,059	65,044		
COUNTY ATTORNEY	6,602,650	3,314,302	3,288,348	49.80%	3,301,325	(12,977)	(25,955)	COUNTY ATTORNEY
CORRECTIONS	13,190,945	6,420,608	6,770,337	51.33%	6,595,473	174,864		
JUVENILE PROBATION	294,092	64,492	229,600	78.07%	147,046	82,554		
ADULT PROBATION	450,939	182,430	268,509	59.54%	225,470	43,039		
INTENSIVE SUPERVISION	-	-	-		0	-		
COMMUNITY CORRECTIONS	1,375,402	677,292	698,110	50.76%	687,701	10,409		
JUVENILE DETENTION	5,740,507	2,667,937	3,072,570	53.52%	2,870,254	202,316		
EMERGENCY SERVICES	423,061	145,957	277,104	65.50%	211,531	65,574		
COUNTY ENGINEER	2,977,809	1,633,254	1,344,555	45.15%	1,488,905	(144,350)	(288,700)	COUNTY ENGINEER
MENTAL HEALTH BD	131,566	58,060	73,506	55.87%	65,783	7,723		
GENERAL ASSISTANCE	2,400,000	1,068,362	1,331,638	55.48%	1,200,000	131,638		
VETERANS SERVICE	698,598	352,403	346,195	49.56%	349,299	(3,104)	(6,208)	VETERANS SERVICE
HUMAN SERVICES	238,531	121,667	116,864	48.99%	119,266	(2,401)	(4,803)	HUMAN SERVICES
REFUND	-	3,722	(3,722)		-	(3,722)	(3,722)	REFUND
TOTAL G.F. OPERATING	65,148,638	31,661,388	33,487,250	51.40%	32,574,319	912,931	(625,317)	

**LANCASTER COUNTY**  
**REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2008**  
**PERCENT OF FISCAL YEAR REMAINING - 50.00%**

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50.00% of BUDGET	(OVER) UNDER	PROJECTED	
<b>OTHER FUNDS OPERATING:</b>								
BRIDGE & SPECIAL RD	8,695,712	3,173,704	5,522,008	63.50%	4,347,856	1,174,152		
HIGHWAY FUND	6,665,724	2,772,843	3,892,881	58.40%	3,332,862	560,019		
LANCASTER MANOR	21,232,506	10,488,373	10,744,133	50.60%	10,616,253	127,880		
MENTAL HEALTH	9,953,157	4,842,629	5,110,528	51.35%	4,976,579	133,950		
NOXIOUS WEED	284,837	163,971	120,866	42.43%	142,419	(21,552)	(43,105)	NOXIOUS WEED
CO/CITY PROPERTY MGMT	3,016,150	1,406,270	1,609,880	53.38%	1,508,075	101,805		
COUNTY PROPERTY MGMT	1,285,002	715,492	569,510	44.32%	642,501	(72,991)	(145,981)	COUNTY PROPERTY MGMT
TOTAL OTHER FUNDS OPERATING	51,133,088	23,563,280	27,569,808	53.92%	25,566,544	2,003,264	(189,086)	
<b>NON-OPERATING BUDGETS:</b>								
G.F. GENERAL GOVERNMENT	12,341,101	4,943,661	7,397,440	59.94%	6,170,551	1,226,889		
G.F. JUSTICE SYSTEM	2,392,401	1,075,766	1,316,635	55.03%	1,196,201	120,434		
G.F. HHS	4,592,710	1,363,423	3,229,287	70.31%	2,296,355	932,932		
WORKERS COMPENSATION	1,736,057	312,288	1,423,769	82.01%	868,029	555,741		
OTHER SELF INSURANCE	718,633	261,861	456,772	63.56%	359,317	97,455		
EMPLOYEES' INSURANCE	16,170,879	5,677,144	10,493,735	64.89%	8,085,440	2,408,296		
VISITORS IMPROVEMENT	2,684,940	407,557	2,277,383	84.82%	1,342,470	934,913		
VISITORS PROMOTION	1,143,243	470,509	672,734	58.84%	571,622	101,112		
RURAL LIBRARY	624,785	33	624,752	99.99%	312,393	312,359		
VETERANS AID	10,000	-	10,000	100.00%	5,000	5,000		
GRANTS FUND	9,358,100	1,070,842	8,287,258	88.56%	4,679,050	3,608,208		
KENO FUND	2,070,566	29,450	2,041,116	98.58%	1,035,283	1,005,833		
ECONOMIC DEVELOPMENT	346,752	9,897	336,855	97.15%	173,376	163,479		
DEBT SERVICE	3,030,716	1,012,931	2,017,785	66.58%	1,515,358	502,427		
BUILDING FUND	244,381	49,142	195,239	79.89%	122,191	73,049		
JAIL SAVINGS FUND	1,843,435	152	1,843,283	99.99%	921,718	921,565		
CITY BUILDING MAINTENANCE	543,047	144,898	398,149	73.32%	271,524	126,626		
TOTAL NON-OPERATING	59,851,746	16,829,555	43,022,191	71.88%	29,925,873	13,096,318	-	
GRAND TOTAL	176,133,472	72,054,223	104,079,249	59.09%	88,066,736	16,012,513	(814,403)	

**LANCASTER COUNTY**  
**PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2008**  
**PERCENT OF DAYS REMAINING - 49.43%**

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	49.43% OF BUDGET	(OVER) UNDER	PROJECTED	
COUNTY BOARD	252,891	127,906	124,985	49.42%	125,004	(19)	(37)	COUNTY BOARD
COUNTY CLERK	658,949	341,105	317,844	48.23%	325,718	(7,875)	(15,572)	COUNTY CLERK
COUNTY TREASURER	2,344,250	1,181,666	1,162,584	49.59%	1,158,763	3,821		
ASSESSOR	3,151,785	1,569,195	1,582,590	50.21%	1,557,927	24,663		
ELECTION COMMISSIONER	762,985	414,119	348,866	45.72%	377,143	(28,278)	(55,918)	ELECTION COMMISSIONER
BUDGET & FISCAL	166,191	75,145	91,046	54.78%	82,148	8,898		
ADMINISTRATIVE SERVICES	334,261	148,767	185,494	55.49%	165,225	20,269		
G.I.S.	383,477	159,543	223,934	58.40%	189,553	34,382		
CLERK OF DIST COURT	1,356,278	690,829	665,449	49.06%	670,408	(4,960)	(9,807)	CLERK OF DISTRICT COURT
JUVENILE COURT	456,766	230,473	226,293	49.54%	225,779	513		
DISTRICT COURT	829,807	390,296	439,511	52.97%	410,174	29,338		
PUBLIC DEFENDER	2,736,908	1,393,588	1,343,320	49.08%	1,352,854	(9,533)	(18,852)	PUBLIC DEFENDER
JURY COMMISSIONER	73,620	35,973	37,647	51.14%	36,390	1,257		
COOPERATIVE EXTENSION	371,179	188,949	182,230	49.10%	183,474	(1,243)	(2,459)	COOPERATIVE EXTENSION
RECORDS INFO & MGMT	318,298	172,815	145,483	45.71%	157,335	(11,852)	(23,436)	RECORDS INFO & MGMT
SHERIFF	7,233,951	3,750,281	3,483,670	48.16%	3,575,742	(92,072)	(182,069)	SHERIFF
COUNTY ATTORNEY	5,481,334	2,745,227	2,736,107	49.92%	2,709,423	26,683		
CORRECTIONS	8,785,573	4,323,293	4,462,280	50.79%	4,342,709	119,571		
ADULT PROBATION	35,290	10,250	25,040	70.95%	17,444	7,596		
COMMUNITY CORRECTIONS	951,002	480,628	470,374	49.46%	470,080	294		
JUVENILE DETENTION	3,558,770	1,738,075	1,820,695	51.16%	1,759,100	61,595		
EMERGENCY SERVICES	152,893	77,232	75,661	49.49%	75,575	86		
COUNTY ENGINEER	2,526,128	1,282,289	1,243,839	49.24%	1,248,665	(4,826)	(9,544)	COUNTY ENGINEER
MENTAL HEALTH BD	103,366	46,551	56,815	54.97%	51,094	5,722		
VETERANS SERVICE	633,722	321,394	312,328	49.28%	313,249	(920)	(1,820)	VETERANS SERVICE
HUMAN SERVICES	207,222	109,056	98,166	47.37%	102,430	(4,264)	(8,431)	HUMAN SERVICES
TOTAL GENERAL FUND	43,866,896	22,004,644	21,862,252	49.84%	21,683,407	178,845	(327,945)	
<b>OTHER FUNDS</b>								
SAFETY & TRAINING	118,703	59,444	59,259	49.92%	58,675	584		
BRIDGE & SPECIAL RD	2,059,838	1,044,945	1,014,893	49.27%	1,018,178	(3,285)	(6,496)	BRIDGE & SPECIAL RD
HIGHWAY FUND	2,335,894	1,159,784	1,176,110	50.35%	1,154,632	21,477		
LANCASTER MANOR	14,400,694	7,745,138	6,655,556	46.22%	7,118,263	(462,707)	(914,983)	LANCASTER MANOR
MENTAL HEALTH	7,544,977	3,729,153	3,815,824	50.57%	3,729,482	86,342		
NOXIOUS WEED	221,099	109,806	111,293	50.34%	109,289	2,004		
BLDG & GROUNDS	2,971,009	1,406,270	1,564,739	52.67%	1,468,570	96,170		
PROPERTY MANAGEMENT	492,898	254,344	238,554	48.40%	243,639	(5,085)	(10,056)	PROPERTY MANAGEMENT
GRAND TOTAL	74,012,008	37,513,528	36,498,480	49.31%	36,584,136	(85,655)	(1,259,480)	
LANCASTER MANOR	14,400,694	7,745,138	6,655,556	46.22%				
MANOR TEMPS	319,000	61,511	257,489	80.72%				
COMBINED MANOR	14,719,694	7,806,649	6,913,045	46.96%				

**LANCASTER COUNTY**  
**COMPARISON OF OBLIGATIONS THROUGH DECEMBER**  
**FY 09 COMPARED TO FY 08**

	YTD 12/31/2008	YTD 12/31/2007	DIFFERENCE	
			Amount	PERCENT
<b>GENERAL FUND OPERATING:</b>				
COUNTY BOARD	127,906	122,796	5,109	4.16%
COUNTY CLERK	450,702	413,097	37,605	9.10%
COUNTY TREASURER	1,537,901	1,458,042	79,859	5.48%
ASSESSOR	1,853,859	1,683,212	170,647	10.14%
ELECTION COMMISSIONER	667,310	278,013	389,296	140.03%
DATA PROCESSING	409,467	346,751	62,716	18.09%
BUDGET & FISCAL	79,867	85,939	(6,072)	-7.07%
ADMINISTRATIVE SERVICES	170,049	178,595	(8,546)	-4.79%
G.I.S.	213,124	240,521	(27,397)	-11.39%
CLERK OF DIST COURT	779,470	760,788	18,682	2.46%
COUNTY COURT	414,612	363,593	51,019	14.03%
JUVENILE COURT	575,948	620,524	(44,576)	-7.18%
DISTRICT COURT	1,005,900	996,862	9,037	0.91%
PUBLIC DEFENDER	1,594,627	1,496,483	98,143	6.56%
JURY COMMISSIONER	48,717	51,046	(2,329)	-4.56%
COOPERATIVE EXTENSION	402,484	445,368	(42,884)	-9.63%
RECORDS INFO & MGMT	272,941	281,864	(8,923)	-3.17%
SHERIFF	4,346,015	4,138,756	207,259	5.01%
COUNTY ATTORNEY	3,314,302	3,090,557	223,745	7.24%
CORRECTIONS	6,420,608	6,019,092	401,516	6.67%
JUVENILE PROBATION	64,492	102,626	(38,134)	-37.16%
ADULT PROBATION	182,430	154,756	27,674	17.88%
INTENSIVE SUPERVISION	0	13,318	(13,318)	-100.00%
COMMUNITY CORRECTIONS	677,292	542,123	135,169	24.93%
JUVENILE DETENTION	2,667,937	2,757,952	(90,015)	-3.26%
EMERGENCY SERVICES	145,957	125,720	20,237	16.10%
COUNTY ENGINEER	1,633,254	1,531,950	101,305	6.61%
MENTAL HEALTH BD	58,060	57,815	246	0.42%
GENERAL ASSISTANCE	1,068,362	1,314,925	(246,563)	-18.75%
VETERANS SERVICE	352,403	323,775	28,628	8.84%
HUMAN SERVICES	121,667	104,320	17,347	16.63%
REFUND	3,722	-	3,722	
TOTAL G.F. OPERATING	31,661,388	30,101,183	1,560,205	5.18%
<b>OTHER FUNDS OPERATING:</b>				
BRIDGE & SPECIAL RD	3,173,704	2,481,277	692,427	27.91%
HIGHWAY FUND	2,772,843	2,725,441	47,402	1.74%
LANCASTER MANOR	10,488,373	8,657,447	1,830,926	21.15%
MENTAL HEALTH	4,842,629	4,598,106	244,523	5.32%
NOXIOUS WEED	163,971	152,284	11,687	7.67%
CO/CITY PROPERTY MGMT	1,406,270	1,387,952	18,318	1.32%
COUNTY PROPERTY MGMT	715,492	580,743	134,748	23.20%
TOTAL OTHER FUNDS OPERATING	23,563,280	20,583,250	2,980,031	14.48%
<b>NON-OPERATING BUDGETS:</b>				
G.F. GENERAL GOVERNMENT	4,943,661	3,882,195	1,061,466	27.34%
G.F. JUSTICE SYSTEM	1,075,766	3,289,307	(2,213,541)	-67.30%
G.F. HHS	1,363,423	1,700,868	(337,444)	-19.84%
WORKERS COMPENSATION	312,288	331,424	(19,136)	-5.77%
OTHER SELF INSURANCE	261,861	274,720	(12,859)	-4.68%
EMPLOYEES' INSURANCE	5,677,144	5,058,286	618,857	12.23%
VISITORS IMPROVEMENT	407,557	500,000	(92,443)	-18.49%
VISITORS PROMOTION	470,509	1,899,958	(1,429,449)	-75.24%
RURAL LIBRARY	33	-	33	
VETERANS AID	-	10,000	(10,000)	0.00%
GRANTS FUND	1,070,842	903,897	166,945	18.47%
KENO FUND	29,450	683,999	(654,549)	-95.69%
ECONOMIC DEVELOPMENT	9,897	40,581	(30,684)	-75.61%
DEBT SERVICE	1,012,931	987,029	25,902	2.62%
BUILDING FUND	49,142	170,792	(121,651)	-71.23%
JAIL SAVINGS FUND	152	-	152	
CITY BUILDING MAINTENANCE	144,898	87,437	57,461	65.72%
TOTAL NON-OPERATING	16,829,555	19,820,494	(2,990,939)	-15.09%
GRAND TOTAL	72,054,223	70,504,927	1,549,296	2.20%

**LANCASTER COUNTY**  
**COMPARISON OF PAYROLL OBLIGATIONS THROUGH DECEMBER**  
**FY 09 COMPARED TO FY 08**

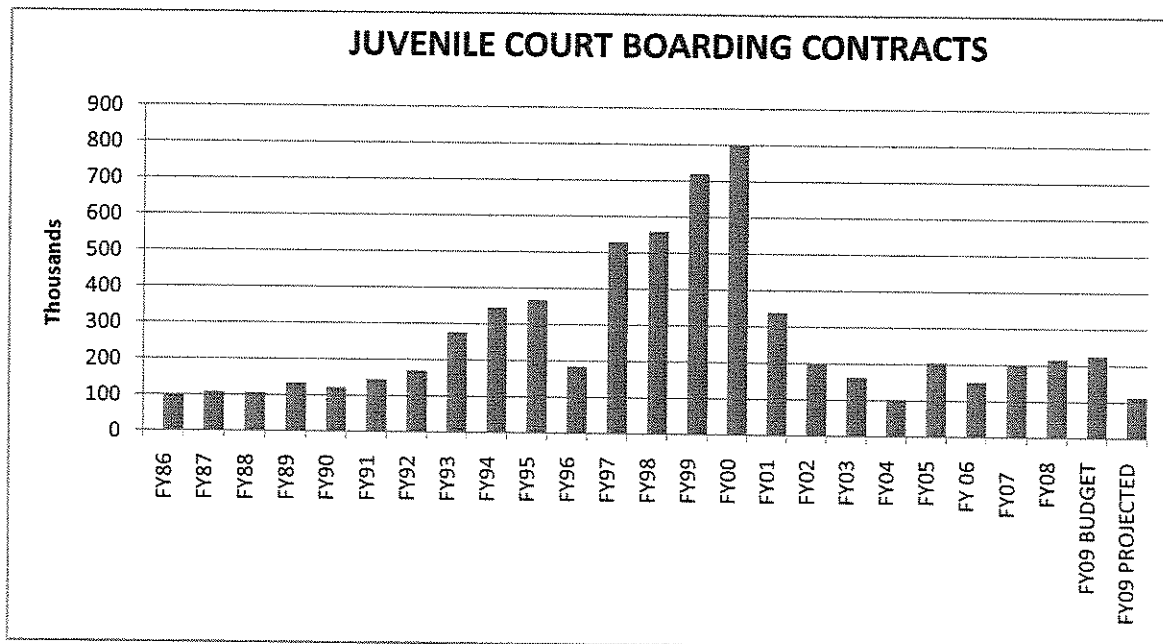
GENERAL FUND	YTD	YTD	DIFFERENCE	
	12-31-08	12-31-07	AMOUNT	PERCENT
COUNTY BOARD	127,906	122,796	5,109	3.99%
COUNTY CLERK	341,105	306,508	34,598	10.14%
COUNTY TREASURER	1,181,666	1,090,903	90,762	7.68%
ASSESSOR	1,569,195	1,405,984	163,211	10.40%
ELECTION COMMISSIONER	414,119	214,044	200,076	48.31%
BUDGET & FISCAL	75,145	82,327	(7,182)	-9.56%
ADMINISTRATIVE SERVICES	148,767	150,681	(1,915)	-1.29%
G.I.S.	159,543	210,460	(50,917)	-31.91%
CLERK OF DIST COURT	690,829	661,958	28,872	4.18%
JUVENILE COURT	230,473	180,814	49,660	21.55%
DISTRICT COURT	390,296	387,102	3,193	0.82%
PUBLIC DEFENDER	1,393,588	1,322,198	71,390	5.12%
JURY COMMISSIONER	35,973	33,966	2,007	5.58%
COOPERATIVE EXTENSION	188,949	189,529	(581)	-0.31%
RECORDS INFO & MGMT	172,815	160,412	12,403	7.18%
SHERIFF	3,750,281	3,468,694	281,587	7.51%
COUNTY ATTORNEY	2,745,227	2,570,197	175,030	6.38%
CORRECTIONS	4,323,293	4,003,420	319,873	7.40%
ADULT PROBATION	10,250	17,172	(6,922)	-67.53%
COMMUNITY CORRECTIONS	480,628	343,373	137,255	28.56%
JUVENILE DETENTION	1,738,075	1,762,027	(23,952)	-1.38%
EMERGENCY SERVICES	77,232	73,478	3,755	4.86%
COUNTY ENGINEER	1,282,289	1,280,533	1,756	0.14%
MENTAL HEALTH BD	46,551	51,202	(4,652)	-9.99%
VETERANS SERVICE	321,394	291,849	29,545	9.19%
HUMAN SERVICES	109,056	88,706	20,350	18.66%
TOTAL GENERAL FUND	22,004,644	20,470,333	1,534,310	6.97%
<b>OTHER FUNDS</b>				
SAFETY & TRAINING	59,444	63,599	(4,155)	-6.99%
BRIDGE & SPECIAL RD	1,044,945	996,192	48,753	4.67%
HIGHWAY FUND	1,159,784	1,148,343	11,441	0.99%
LANCASTER MANOR	7,745,138	7,344,032	401,106	5.18%
MENTAL HEALTH	3,729,153	3,469,631	259,522	6.96%
NOXIOUS WEED	109,806	106,724	3,082	2.81%
BLDG & GROUNDS	1,406,270	1,387,952	18,318	1.30%
PROPERTY MANAGEMENT	254,344	228,489	25,855	10.17%
GRAND TOTAL	37,513,528	35,215,296	2,298,232	6.13%
LANCASTER MANOR	7,745,138	7,344,032	401,106	5.18%
MANOR TEMPS	61,511	10,560	50,951	100.00%
COMBINED MANOR	7,806,649	7,354,592	452,057	5.79%
<b>BY OBJECT:</b>				
OFFICIAL'S SALARY	1,121,648	1,067,561	54,086	4.82%
DEPUTY'S SALARY	819,192	768,552	50,640	6.18%
REGULAR SALARY	25,033,210	23,428,870	1,604,340	6.41%
TEMPORARY SALARY	588,927	509,811	79,116	13.43%
OVERTIME	592,616	592,887	(270)	-0.05%
ELECTION BOARD	120,875	0	120,875	
FICA	2,060,781	1,933,329	127,452	6.18%
RETIREMENT CONTRIBUTION	1,924,612	1,845,802	78,810	4.09%
HEALTH INSURANCE	4,508,775	4,310,245	198,530	4.40%
DENTAL INSURANCE	240,008	227,180	12,828	5.34%
LONG TERM DISABILITY	94,359	90,486	3,873	4.10%
POST EMPLOYMENT HEALTH	406,351	438,093	(31,742)	-7.81%
OTHER BENEFITS	2,174	2,479	(305)	-14.04%
TOTAL	37,513,528	35,215,296	2,298,232	6.13%

**LANCASTER COUNTY**  
**OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2008**  
**PERCENT OF YEAR REMAINING - 49.43%**

<b>GENERAL FUND</b>	<b>ADOPTED BUDGET</b>	<b>EXPENDED</b>	<b>REMAINING BUDGET</b>	<b>REMAINING PERCENT</b>	<b>ACTUAL FY 08</b>
COUNTY CLERK	2,000	635	1,365	68.24%	1,228
COUNTY TREASURER	8,500	2,985	5,515	64.88%	5,770
ASSESSOR/ROD	5,000	9,346	(4,346)	-86.93%	5,424
ELECTION COMMISSIONER	18,500	15,010	3,490	18.86%	3,543
CLERK OF DIST COURT	500	19	481	96.23%	35
PUBLIC DEFENDER	2,000	523	1,477	73.86%	2,024
JURY COMMISSIONER	250	88	162	64.70%	154
SHERIFF	180,000	106,048	73,952	41.08%	176,139
COUNTY ATTORNEY	4,000	3,479	521	13.02%	4,711
CORRECTIONS	340,500	185,210	155,290	45.61%	326,394
COMMUNITY CORRECTIONS	1,500	0	1,500	100.00%	226
JUVENILE DETENTION	10,000	14,274	(4,274)	-42.74%	27,277
<b>TOTAL GENERAL FUND</b>	<b>572,750</b>	<b>337,617</b>	<b>235,133</b>	<b>41.05%</b>	<b>553,069</b>
<b><u>OTHER FUNDS</u></b>					
BRIDGE & SPECIAL RD	28,000	16,187	11,813	42.19%	26,375
HIGHWAY FUND	24,000	9,908	14,092	58.72%	30,528
LANCASTER MANOR	411,900	164,745	247,155	60.00%	308,986
MENTAL HEALTH	68,500	33,336	35,164	51.33%	68,746
BLDG & GROUNDS	-	17,643	(17,643)		48,229
PROPERTY MANAGEMENT	5,000	13,180	(8,180)	-163.60%	17,979
<b>GRAND TOTAL</b>	<b>1,110,150</b>	<b>592,616</b>	<b>517,534</b>	<b>46.62%</b>	<b>1,053,913</b>

**LANCASTER COUNTY BOARDING CONTRACTS**  
**JUVENILE COURT**  
**FY86 TO FY08 ACTUAL NET COST**  
**FY09 PROJECTED BASED ON BILLS PAID - JULY THROUGH DEC**

FY86	\$100,488
FY87	107,338
FY88	106,191
FY89	132,975
FY90	121,910
FY91	144,565
FY92	169,365
FY93	276,269
FY94	345,015
FY95	367,328
FY96	184,298
FY97	528,241
FY98	559,037
FY99	718,915
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 BUDGET	225,000
FY09 PROJECTED	113,224 BASED ON JULY THROUGH DEC EXPENDITURES - \$56,612



# GENERAL ASSISTANCE

	<u>6-30-05</u>	<u>6-30-06</u>	<u>6-30-07</u>	<u>6-30-08</u>	<u>FY09</u>	<u>12/31/2008</u>	<u>REMAINING</u>	<u>PERCENT</u>
	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>BUDGET</u>	<u>ACTIVITY</u>	<u>BUDGET</u>	<u>REMAINING</u>
<b>CLIENT SERVICES:</b>								
CLIENT RENT	192,809	220,921	226,591	134,923	125,000	44,569	80,431	64.34%
OTHER SERVICES	19,285	45,878	195,967	166,016	149,500	48,454	101,046	67.59%
BURIALS	102,501	42,500	42,046	64,291	62,000	36,455	25,545	41.20%
BOARDING CONTRACTS	117,202	84,425	25,366	-	-	-	-	-
HOSPITAL	909,033	1,671,661	738,165	758,959	750,000	244,794	505,206	67.36%
PHARMACY	1,339,936	625,149	592,687	375,482	350,000	171,808	178,192	50.91%
PHYSICIAN	403,951	532,614	423,362	314,888	325,000	240,087	84,913	26.13%
OTHER MEDICAL	119,761	101,216	204,514	32,959	38,500	67,089	-28,589	-74.26%
<b>SUBTOTAL</b>	<b>3,204,478</b>	<b>3,324,364</b>	<b>2,448,698</b>	<b>1,847,518</b>	<b>1,800,000</b>	<b>853,257</b>	<b>946,743</b>	<b>52.60%</b>
<b>RENT &amp; ADMINISTRATION:</b>								
G.A. CONTRACT STATE	24,700							
FACILITY RENT	240,990	248,182	255,643	262,415	270,000	132,605	137,395	50.89%
LLCHD P.C. CONTRACT	258,158	303,682	124,948	487,182	330,000	82,500	247,500	75.00%
<b>TOTAL G.A./MED</b>	<b>3,728,326</b>	<b>3,876,228</b>	<b>2,829,289</b>	<b>2,597,114</b>	<b>2,400,000</b>	<b>1,068,362</b>	<b>1,331,638</b>	<b>55.48%</b>
<b>REVENUE</b>	<b>330,793</b>	<b>198,436</b>	<b>294,411</b>	<b>665,923</b>	<b>500,000</b>	<b>421,496</b>	<b>78,504</b>	<b>15.70%</b>

PHARMACY REIMBURSEMENT TO 12-31-08 IS 189,124.25  
 PHARMACY REIMBURSEMENT YEAR ENDED 6-30-08 TOTALS 184,932.12  
 PHARMACY REIMBURSEMENT YEAR ENDED 6-30-07 TOTALS 37,353.73  
 PHARMACY REIMBURSEMENT YEAR ENDED 6-30-06 TOTALS 120,693.23  
 PHARMACY REIMBURSEMENT YEAR ENDED 6-30-05 TOTALS 261,977.41  
 PHARMACY REIMBURSEMENT YEAR ENDED 6-30-04 TOTALS 97,713  
 PHARMACY REIMBURSEMENT YEAR ENDED 6-30-03 TOTALS 50,754  
 PHARMACY REIMBURSEMENT YEAR ENDED 6-30-02 TOTALS 48,082

**LANCASTER COUNTY  
MID-YEAR STATUS OF REVENUE BUDGET  
FY09 BUDGET**

- 4-1 REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2008
- 4-2 COMPARISON OF ACTUAL REVENUES - FY09 VERSUS FY08
- 4-3 INHERITANCE TAX COLLECTIONS
- 4-4 REGISTER OF DEEDS FEES
- 4-5 INTEREST INCOME COMPARISON
- 4-6 EMPLOYEE'S INSURANCE - FUND 14

**LANCASTER COUNTY**  
**REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2008**  
**PERCENT OF FISCAL YEAR REMAINING - 50.00%**

		FY 09		
	ADOPTED	YTD	BALANCE	PERCENT
	BUDGET	ACTUAL	REMAINING	REMAINING
REAL & PERSONAL TAX	50,206,529	23,898,169	26,308,360	52.40%
M.V. TAX	6,550,000	3,405,215	3,144,785	48.01%
INHERITANCE TAX	2,443,000	3,016,591	-573,591	-23.48%
LODGING TAX	1,882,036	1,288,673	593,363	31.53%
STATE	11,354,995	4,244,526	7,110,469	62.62%
FEDERAL	4,994,623	1,808,969	3,185,654	63.78%
 I.G. TRANSFER	 6,112,640	 314,502	 5,798,138	 94.85%
IN LIEU & JT BUDGET	2,025,455	164,197	1,861,258	91.89%
FEES & COMMISSIONS	8,000,800	3,517,478	4,483,322	56.04%
CHARGES FOR SERVICES:				
GENERAL FUND	4,605,665	2,741,826	1,863,839	40.47%
WORKERS COMP	567,772	4,311	563,461	99.24%
SELF INSURANCE LOSS	96,316	1,388	94,928	98.56%
GROUP INSURANCE	10,763,000	5,331,486	5,431,514	50.46%
BRIDGE & ROAD	1,761,000	270,070	1,490,930	84.66%
HIGHWAY	15,000	16,973	-1,973	-13.16%
LANCASTER MANOR	20,698,623	9,838,916	10,859,707	52.47%
MENTAL HEALTH	3,229,049	927,750	2,301,299	71.27%
 WEED	 17,000	 9,912	 7,088	 41.69%
CO/CITY PROP MGMT	2,955,769	1,388,596	1,567,173	53.02%
PROPERTY MANAGEMENT	1,242,909	619,611	623,298	50.15%
CITY PROPERTY MGMT	353,500	268,763	84,737	23.97%
LICENSE AND PERMITS	34,500	17,280	17,220	49.91%
OTHER MISC	2,020,950	941,595	1,079,355	53.41%
FOREITURES	-	-	-	
KENO PROCEEDS	600,000	366,356	233,644	38.94%
INTEREST	1,890,600	876,034	1,014,566	53.66%
TRANSFERS	5,884,431	3,030,351	2,854,081	48.50%
TOTAL	150,306,162	68,309,536	81,996,626	54.55%
 LESS TRANSFERS	 5,884,431	 3,030,351	 2,854,080	 48.50%
NET OF TRANSFERS	144,421,731	65,279,185	79,142,546	54.80%

**LANCASTER COUNTY**  
**COMPARISON OF ACTUAL REVENUES**  
**FY09 COMPARED TO FY08**

	YTD 12/31/2008	YTD 12/31/2007	DIFFERENCE	
			AMOUNT	PERCENT
REAL & PERSONAL TAX	23,898,169	23,523,284	374,884	1.59%
M.V. TAX	3,405,215	3,413,891	(8,677)	-0.25%
INHERITANCE TAX	3,016,591	2,154,279	862,311	40.03%
LODGING TAX	1,288,673	1,213,306	75,367	6.21%
STATE	4,244,526	4,643,873	(399,347)	-8.60%
FEDERAL	1,808,969	2,018,213	(209,244)	-10.37%
I.G. TRANSFER	314,502	51,482	263,020	510.89%
IN LIEU & JT BUDGET	164,197	169,683	(5,486)	-3.23%
FEES & COMMISSIONS	3,517,478	3,728,752	(211,274)	-5.67%
CHARGES FOR SERVICES:				
GENERAL FUND	2,741,826	2,765,080	(23,253)	-0.84%
WORKERS COMP	4,311	177	4,134	2335.41%
SELF INSURANCE LOSS	1,388	1,306	81.76	6.26%
GROUP INSURANCE	5,331,486	5,112,966	218,521	4.27%
BRIDGE & ROAD	270,070	286,988	(16,918)	-5.90%
HIGHWAY	16,973	12,833	4,141	32.26%
LANCASTER MANOR	9,838,916	8,218,180	1,620,736	19.72%
MENTAL HEALTH	927,750	1,398,852	(471,102)	-33.68%
WEED	9,912	16,696	(6,784)	-40.63%
CO/CITY PROP MGMT	1,388,596	1,395,806	(7,211)	-0.52%
PROPERTY MANAGEMENT	619,611	604,560	15,051	2.49%
CITY PROPERTY MGMT	268,763	93,175	175,588	188.45%
LICENSE AND PERMITS	17,280	17,330	(50)	-0.29%
OTHER MISC	941,595	508,817	432,778	85.06%
FOREITURES	-	-	-	
KENO PROCEEDS	366,356	350,333	16,022	4.57%
CONTRACT REIMBURSEMENT	-	104,411	(104,411)	-100.00%
INTEREST	876,034	1,730,563	(854,530)	-49.38%
TRANSFERS	3,030,351	4,339,612	(1,309,262)	-30.17%
TOTAL	68,309,536	67,874,449	435,087	0.64%
LESS TRANSFERS	3,030,351	4,339,612	(1,309,261)	-30.17%
NET OF TRANSFERS	65,279,185	63,534,837	1,744,348	2.75%

**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	
	MONTH	YTD
JUL	336,362	336,362
AUG	371,896	708,258
SEP	1,016,362	1,724,620
OCT	219,155	1,943,775
NOV	499,216	2,442,991
DEC	573,599	3,016,590
JAN		
FEB		
MAR		
APR		
MAY		
JUN		
BUDGET		2,443,000
VARIANCE		573,590
AVG MONTHLY	502,765	
FY09 PROJECTED AMOUNT		6,033,180

**LANCASTER COUNTY  
REGISTER OF DEEDS FEES**

	FY04			FY05			FY06			FY07			FY08		
	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD
JUL	262,431	58,395	320,826	161,526	90,167	251,693	144,733	63,458	208,191				114,795	63,237	178,032
AUG	292,106	64,453	677,385	137,843	67,583	457,119	158,622	76,944	443,757	107,155	49,582	156,737	107,196	68,481	353,709
SEP	277,837	63,799	1,019,021	143,642	74,139	674,900	130,513	68,025	642,295	127,421	75,082	359,240	116,456	70,007	540,172
OCT	221,500	59,128	1,299,649	126,126	57,423	858,449	126,371	61,551	830,217	99,518	51,124	509,882	82,916	40,041	663,129
NOV	171,288	58,202	1,529,139	127,486	61,418	1,047,353	109,032	56,808	996,057	104,672	58,125	672,679	92,465	47,923	803,517
DEC	121,198	41,521	1,691,858	121,253	52,425	1,221,031	107,330	52,614	1,156,001	101,240	48,660	822,579	77,604	38,964	920,085
JAN	135,616	52,942	1,880,416	123,860	55,177	1,400,068	87,032	38,678	1,281,711	102,616	68,053	993,248	81,123	36,802	1,038,010
FEB	100,869	37,652	2,018,937	202,514	82,757	1,685,339	83,654	47,796	1,413,161	90,156	37,900	1,121,304	75,966	32,700	1,146,676
MAR	113,635	42,749	2,175,321	132,281	57,243	1,874,863	108,790	59,529	1,581,480	83,919	34,401	1,239,624	93,480	27,434	1,267,590
APR	159,314	46,870	2,381,505	118,250	56,004	2,049,117	92,214	58,773	1,732,467	100,078	42,232	1,381,934	98,154	38,629	1,404,373
MAY	177,186	56,519	2,615,210	126,029	63,428	2,238,574	118,588	60,741	1,911,796	109,060	56,968	1,547,962	101,910	44,121	1,550,404
JUN	162,073	65,230	2,842,513	137,357	76,810	2,452,741	123,748	72,339	2,107,883	115,370	63,831	1,727,163	95,996	51,307	1,697,707
BUDGET			2,400,000			2,100,000			1,920,000			1,850,000			1,985,000
TOTAL	2,195,053	647,460		1,658,167	794,574		1,390,627	717,256		1,141,205	585,958		1,138,061	559,646	
AVG MONTHLY	182,921	53,955	236,876	127,551	61,121	188,672	115,886	59,771	175,657	95,100	48,830	143,930	94,838	46,637	141,476
PERCENT	77.22%	22.78%		67.60%	32.40%		65.97%	34.03%		66.07%	33.93%		67.04%	32.96%	
* Feb 05 includes two months															
FY05 has 13 months receipts															
1ST half	1,346,360	345,498	1,691,858	817,876	403,155	1,221,031	776,601	379,400	1,156,001	540,006	282,573	822,579	591,432	328,653	920,085
1ST half AVG	224,393	57,583	281,976	136,313	67,192	203,505	129,434	63,233	192,667	90,001	47,096	137,097	98,572	54,776	153,348
1ST half %	79.58%	20.42%		66.98%	33.02%		67.18%	32.82%		65.65%	34.35%		64.28%	35.72%	
% collected 1st half			59.52%			49.78%			54.84%			47.63%			54.20%

	FY09		
	FILING	DOC	YTD
JUL	84,353	49,557	133,910
AUG	86,396	52,486	272,792
SEP	74,774	55,281	402,847
OCT	67,878	34,763	505,488
NOV	69,664	35,049	610,201
DEC	53,243	31,681	695,125
JAN			
FEB			
MAR			
APR			
MAY			
JUN			
BUDGET			2,012,500
TOTAL	436,308	258,817	
AVG MONTHLY	72,718	43,136	115,854
PERCENT	62.77%	37.23%	

Estimated Collections based on 6 months 1,390,250

INTEREST INCOME COMPARISON  
LANCASTER COUNTY

**Total County**

	FY03	FY03	FY04	FY04	FY05	FY05	FY06	FY06	FY07	FY07	FY08	FY08	FY09	FY09
	<u>FY03</u>	<u>YTD</u>	<u>FY04</u>	<u>YTD</u>	<u>FY05</u>	<u>YTD</u>	<u>FY06</u>	<u>YTD</u>	<u>FY07</u>	<u>YTD</u>	<u>FY08</u>	<u>YTD</u>	<u>FY09</u>	<u>YTD</u>
JUL	81,569	81,569	54,341	54,341	20,284	20,284	47,381	47,381	205,622	205,622	43,571	43,571	156,325	156,325
AUG	84,241	165,810	89,831	144,172	103,505	123,789	250,608	297,989	329,482	535,104	438,144	481,715	229,083	385,408
SEP	124,044	289,854	76,447	220,619	120,181	243,970	271,195	569,184	267,165	802,269	485,333	967,048	115,987	501,395
OCT	102,314	392,168	36,627	257,246	37,152	281,122	87,120	656,304	197,718	999,987	322,303	1,289,351	86,644	588,039
NOV	88,232	480,400	125,602	382,848	92,446	373,568	199,149	855,453	228,620	1,228,607	206,758	1,496,109	124,400	712,439
DEC	27,209	507,609	32,874	415,722	51,531	425,099	81,440	936,893	106,329	1,334,936	234,455	1,730,564	163,595	876,034
JAN	104,748	612,357	20,064	435,786	25,581	450,680	92,691	1,029,584	142,117	1,477,053	104,672	1,835,236		
FEB	48,511	660,868	47,420	483,206	96,439	547,119	150,899	1,180,483	397,801	1,874,854	374,977	2,210,213		
MAR	25,576	686,444	93,478	576,684	46,169	593,288	79,810	1,260,293	139,809	2,014,663	58,522	2,268,735		
APR	85,702	772,146	52,599	629,283	169,075	762,363	283,953	1,544,246	321,654	2,336,317	166,001	2,434,736		
MAY	192,607	964,753	107,139	736,422	160,079	922,442	328,859	1,873,105	421,027	2,757,344	233,573	2,668,309		
JUN	80,928	1,045,681	44,858	781,280	198,151	1,120,593	232,301	2,105,406	368,415	3,125,759	179,492	2,847,801		
		1,045,681		781,280		1,120,593		2,105,406		3,125,759		2,847,801		

**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
6 months FY09	774,605

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

LANCASTER COUNTY  
EMPLOYEE'S INSURANCE - FUND 14

**ACTIVITY FOR SIX MONTHS ENDED 12-31-08**

	<u>BEGINNING BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>ENDING BALANCE</u>
DENTAL INSURANCE	160,425.73	309,925.19	307,232.32	163,118.60
GROUP HEALTH INSURANCE	5,247,453.06	5,021,561.21	5,369,911.29	4,899,102.98
TOTAL	5,407,878.79	5,331,486.40	5,677,143.61	5,062,221.58

**ACTIVITY FOR YEAR ENDED 6-30-08**

	<u>BEGINNING BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>ENDING BALANCE</u>
DENTAL INSURANCE	183,217.55	605,670.70	628,462.52	160,425.73
GROUP HEALTH INSURANCE	5,378,938.70	9,758,959.43	9,890,445.07	5,247,453.06
TOTAL	5,562,156.25	10,364,630.13	10,518,907.59	5,407,878.79

		<u>RECEIPTS</u>	<u>AVG. MONTHLY</u>	<u>BALANCE</u>
DENTAL INSURANCE	18 MONTHS	915,595.89	50,866.44	3.15 MONTHS
GROUP HEALTH INSURANCE	18 MONTHS	14,780,520.64	821,140.04	6.39 MONTHS

LANCASTER COUNTY  
MID-YEAR REVIEW OF OTHER ISSUES  
FY09 BUDGET

- 5-1 FY09 BUILDING FUND BUDGET (FUND 51)
- 5-2 KENO COLLECTIONS
- 5-3 FY09 ADOPTED KENO FUND BUDGET
- 5-4 INDIGENT DEFENSE COSTS
- 5-8 YEAR END FUND BALANCES
- 5-9 DEBT SERVICE
- 5-10 LEASES WITH NACO

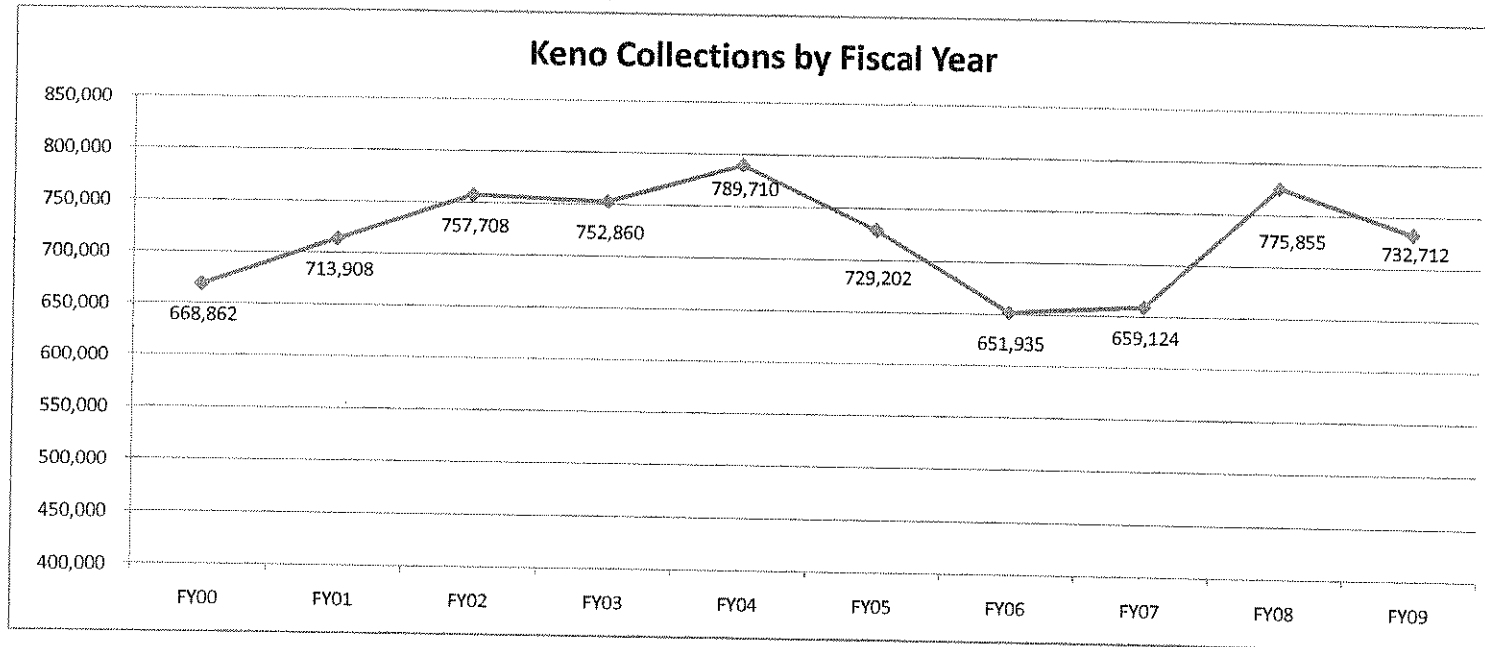
Lancaster County  
Building Fund Budget - 51

	FY09 <u>Budget</u>	Expended <u>12/31/2008</u>	
Property Management Properties			
5161 Youth Assessment	13,000	-	
5163 Shop/Unallocated	-	-	
5164 Trabert Hall	89,166	-	
5165 Motor Vehicle Building	65,210	12,980	
5166 Mental Health Center	<u>46,226</u>	<u>27,499</u>	Easement Agreement & Security System water damage
	213,602	40,479	
Joint PBC Properties			
9810 City/County/Hall of Justice	-	-	
Breakdown -			
City/County Building			
Hall of Justice Flood Balance			
Hall of Justice			
Other Buildings			
9840 Misc Buildings	30,779	8,110	Compressor - Engineers
Refund of Homestead Exemption		12	
TOTAL BUILDING FUND	244,381	48,602	

**LANCASTER COUNTY  
KENO COLLECTIONS**

	FY03		FY04		FY05		FY06		FY07		FY08	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
JUL	59,468	59,468	58,786	58,786	60,997	60,997	47,180	47,180	56,651	56,651	53,410	53,410
AUG	58,854	118,322	62,381	121,167	62,201	123,198	47,101	94,281	54,331	110,982	51,892	105,302
SEP	64,064	182,386	63,412	184,579	62,537	185,735	48,038	142,319	51,753	162,735	59,635	164,937
OCT	58,715	241,101	64,429	249,008	65,692	251,427	51,290	193,609	52,300	215,035	55,039	219,976
NOV	61,479	302,580	67,222	316,230	63,798	315,225	55,082	248,691	50,973	266,008	65,511	285,487
DEC	63,590	366,170	61,330	377,560	63,310	378,535	51,106	299,797	53,895	319,903	64,846	350,333
JAN	65,023	431,193	70,132	447,692	68,450	446,985	55,137	354,934	57,618	377,521	66,486	416,819
FEB	61,893	493,086	71,729	519,421	54,863	501,848	58,884	413,818	55,738	433,259	63,822	480,641
MAR	63,262	556,348	69,355	588,776	65,054	566,902	61,147	474,965	53,139	486,398	75,552	556,193
APR	67,117	623,465	71,082	659,858	58,347	625,249	66,194	541,159	64,356	550,754	74,579	630,772
MAY	59,320	682,785	65,517	725,375	54,941	680,190	56,506	597,665	54,904	605,658	76,238	707,010
JUN	70,075	752,860	64,335	789,710	49,012	729,202	54,270	651,935	53,466	659,124	68,845	775,855
AVG	62,738		65,809		60,767		54,328		54,927		64,655	

FY09 Projected at 61,059 per



# LANCASTER COUNTY

## FY2008-09 KENO FUND BUDGET

	<b><u>FY2008-09 BUDGET</u></b>	<b><u>Expended 12/31/2008</u></b>
<b>ROAD IMPROVEMENTS:</b>		
East Beltway	853,162	
Motocross Project at Abbott Sports Complex	37,415	
Arbor Road	250,000	
Alvo Road (\$150,000 for 3 years)	<u>150,000</u>	3,450
	1,290,577	
<b>PARKS- SALINE WETLAND (to be paid 2010-11)</b>	75,000	
<b>LAND - SHERIFF SHOOTING RANGE</b>	25,000	25,000
<b>PREVENTION GRANTS (5% OF RECEIPTS)</b>	40,000	
<b>COUNTY GOVERNMENT DAY</b>		1,000
<b>TOTAL PROJECTS</b>	<u><u>1,430,577</u></u>	<u>29,450</u>

### FUNDED WITH:

FUND BALANCE 6-30-08

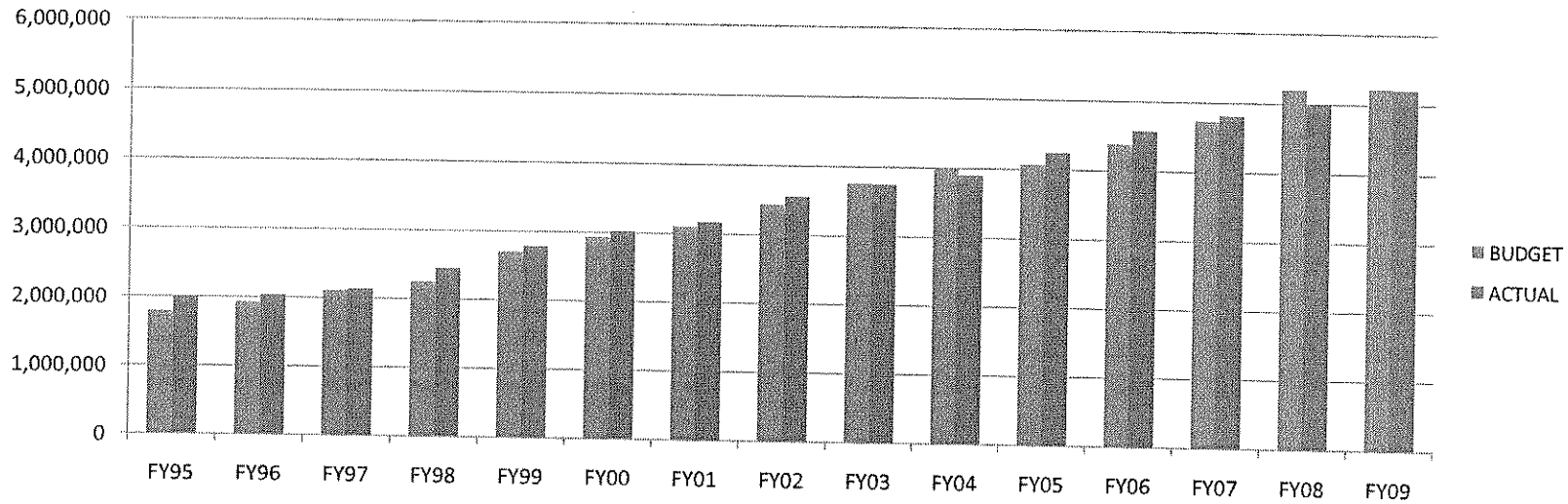
ESTIMATED RECEIPTS

1,470,566
<u>600,000</u>
<u><u>2,070,566</u></u>

Fund Balance @ 12-31-08

1,807,472

## 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	5,228,822	5,214,624	200,021	3.99%

Projected

Indigent Legal Costs  
Lancaster County

BUDGET FOR FY09

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY09 Budget	1,118,520	165,000	537,000	275,000	3,133,302	5,228,822
Expended 6 months	633,146	90,293	163,253	125,993	1,594,627	2,607,312
Balance 12-31-08	485,374	74,707	373,747	149,007	1,538,675	2,621,510
Projected Fiscal Year Variance	1,266,292 (147,772)	180,586 (15,586)	326,506 210,494	251,986 23,014	3,189,254 (55,952)	5,214,624 14,198

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

BUDGET FOR FY07

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY07 Budget	986,170	124,350	486,000	265,000	2,871,214	4,732,734
Expended	1,047,773	179,340	440,392	276,290	2,902,906	4,846,701
Variance	(61,603)	(54,990)	45,608	(11,290)	(31,692)	(113,967)

BUDGET FOR FY06

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY06 Budget	965,590	100,000	358,600	290,000	2,668,953	4,383,143
Expended	966,230	143,772	476,392	253,036	2,738,925	4,578,355
VARIANCE	(640)	(43,772)	(117,792)	36,964	(69,972)	(195,212)

BUDGET FOR FY05						
	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY05 Budget	824,525	110,000	345,000	255,000	2,542,534	4,077,059
Expended	849,093	114,462	388,002	265,052	2,630,165	4,246,774
Variance	(24,568)	(4,462)	(43,002)	(10,052)	(87,631)	(169,715)

BUDGET FOR FY04						
	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY04 Budget	789,020	110,000	355,000	305,000	2,444,253	4,003,273
Expended	742,278	98,757	326,026	248,702	2,490,252	3,906,015
Variance	46,742	11,243	28,974	56,298	(45,999)	97,258

BUDGET FOR FY03						
	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY03 Budget	655,590	120,000	350,000	325,000	2,315,112	3,765,702
Expended	671,782	107,465	358,623	289,023	2,326,138	3,753,031
Variance	(16,192)	12,535	(8,623)	35,977	(11,026)	12,671

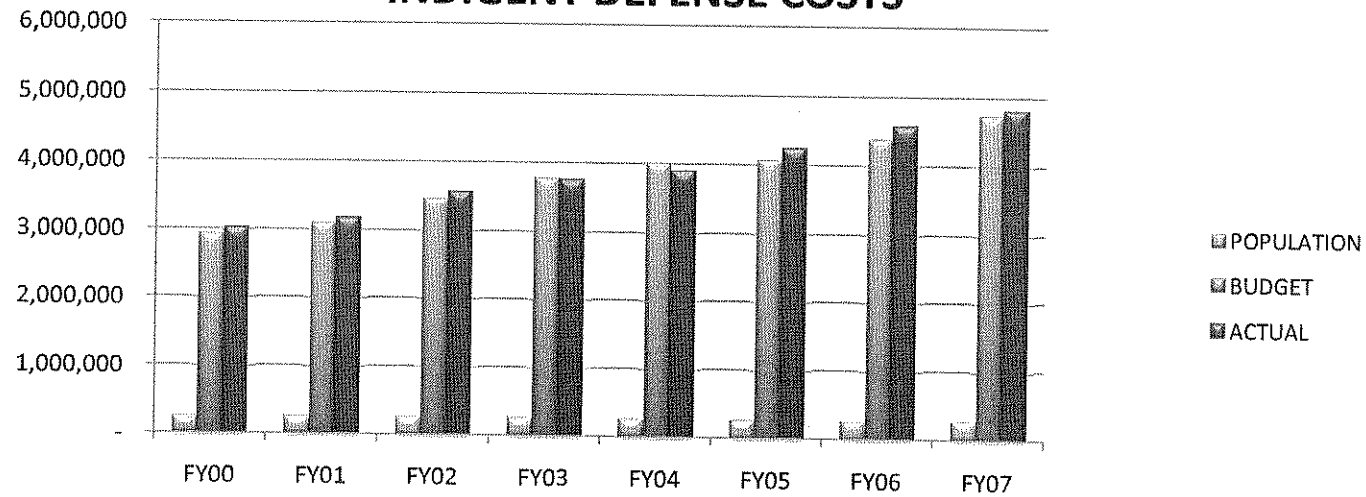
BUDGET FOR FY02						
	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY02 Budget	583,500	140,686	339,000	250,000	2,132,404	3,445,590
Expended	608,024	104,886	332,919	348,266	2,173,040	3,567,135
Variance	(24,524)	35,800	6,081	(98,266)	(40,636)	(121,545)

BUDGET FOR FY01						
	*Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY01 Budget	282,750	111,400	551,000	175,000	1,981,593	3,101,743
Expended	270,628	116,686	540,643	280,885	1,966,663	3,175,505
Variance	12,122	(5,286)	10,357	(105,885)	14,930	(73,762)

\* After FY01 Contract Attorneys previously in Public Defender budget are included in Justice Misc.

\*\*For FY02 the contract for Nebraska Legal Services was moved from the Juvenile Court

## INDIGENT DEFENSE COSTS



	BUDGET	ACTUAL	POPULATION
FY00	2,932,116	3,022,312	250,291
FY01	3,101,743	3,175,505	254,453
FY02	3,445,590	3,567,135	258,242
FY03	3,765,702	3,753,031	262,378
FY04	4,003,273	3,906,015	264,834
FY05	4,077,059	4,246,774	268,571
FY06	4,383,143	4,578,355	271,793
FY07	4,732,734	4,815,938	275,665

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

<b>FUNDS</b>	<b>6-30-09</b>	<b>6-30-08</b>	<b>6-30-07</b>	<b>6-30-06</b>	<b>6-30-05</b>	<b>6-30-04</b>
<b>OPERATING:</b>						
GENERAL		12,413,049	11,899,196	9,850,532	10,531,566	10,030,894
BRIDGE & ROAD		1,281,589	1,673,888	1,565,205	939,105	896,036
HIGHWAY		954,474	529,319	347,130	333,750	359,849
LANCASTER MANOR		1,031,383	536,416	681,565	974,921	892,772
MENTAL HEALTH		755,903	462,381	126,068	(3,965)	221,406
WEED CONTROL		65,272	43,972	63,480	57,727	57,809
CO/CITY PROPERTY MGMT		60,381	83,765	52,066	146,140	(134,815)
PROPERTY MANAGEMENT		49,587	(24,766)	(125,025)	(106,007)	(96,725)
<b>TOTAL OPERATING</b>		<b>16,611,638</b>	<b>15,204,171</b>	<b>12,561,021</b>	<b>12,873,237</b>	<b>12,227,226</b>
<b>NONOPERATING:</b>						
WORKERS COMP INS		1,139,285	901,207	577,342	335,113	245,615
OTHER SELF INS		607,317	748,504	829,768	1,026,839	1,194,612
DENTAL SELF INSURANCE		5,407,879	5,562,157	4,857,153	2,768,235	194,876
VISITORS IMPROVEMENT		1,743,922	-	-	-	-
VISITORS PROMOTION		202,225	1,526,665	601,839	1,144	6,474
RURAL LIBRARY		59,553	31,730	14,453	31,428	36,084
VETERANS AID		8,261	18,261	23,261	23,261	23,198
FEDERAL GRANTS		668,072	289,033	(113,685)	572,552	340,746
KENO		1,470,566	1,380,267	678,034	528,265	598,835
ECON DEVELOPMENT		185,752	74,443	275,204	174,595	533,617
RURAL ENTERPRISE ASSIST		-	-	-	97,236	93,515
DEBT SERVICE		1,853,138	1,098,104	34,850	(1,459,257)	2,040,387
BUILDING FUND		39,981	300,581	609,696	464,108	342,903
JAIL SAVINGS FUND		1,143,435	-	-	-	-
FAMILIES FIRST & FOREMOST		-	-	-	3,606,758	1,920,741
CITY BLDG MAINTENANCE		<u>189,547</u>	<u>135,874</u>	<u>93,437</u>	<u>45,124</u>	<u>(30,059)</u>
<b>TOTAL NONOPERATING</b>		<b><u>14,718,933</u></b>	<b><u>12,066,826</u></b>	<b><u>8,481,352</u></b>	<b><u>8,215,401</u></b>	<b><u>7,541,544</u></b>
<b>TOTAL</b>		<b><u>31,330,571</u></b>	<b><u>27,270,997</u></b>	<b><u>21,042,373</u></b>	<b><u>21,088,638</u></b>	<b><u>19,768,770</u></b>
<b>EXPENDITURES:</b>						
OPERATING		122,842,596	115,839,196	112,190,388	106,869,762	100,600,687
OTHER		23,198,318	21,462,732	30,272,000	38,888,963	30,722,275
<b>TOTAL</b>		<b>146,040,914</b>	<b>137,301,928</b>	<b>142,462,388</b>	<b>145,758,725</b>	<b>131,322,962</b>
<b>OPERATING FUND:</b>						
OPERATING BALANCE/OPERATING EXPEND		13.52%	13.13%	11.20%	12.05%	12.15%
<b>TOTAL</b>						
TOTAL BALANCE/TOTAL EXPEND		21.45%	19.86%	14.77%	14.47%	15.05%
<b>BUDGETED CASH RESERVE BY FUND:</b>						
GEN FUND	4,190,000	4,190,000	4,190,000	4,190,000	3,890,000	3,890,000
RURAL LIBRARY	10,000	10,000	10,000	10,000	10,000	10,000
BRIDGE & ROAD	300,000	300,000	300,000	300,000	300,000	300,000
HIGHWAY FUND	200,000	200,000	200,000	200,000	200,000	200,000
VETERANS AID	3,261	3,261	8,261	8,261	20,000	20,000
DEBT SERVICE	100,000	100,000	-	-	-	-
FAMILIES FIRST	-	-	-	-	1,194,160	-
LANCASTER MANOR	500,000	250,000	250,000	250,000	250,000	122,784
MENTAL HEALTH	100,000	100,000	100,000	100,000	100,000	100,000
WEED CONTROL	50,000	50,000	50,000	50,000	50,000	50,000
PROPERTY MANAGEMENT	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>TOTAL</b>	<b><u>5,503,261</u></b>	<b><u>5,253,261</u></b>	<b><u>5,158,261</u></b>	<b><u>5,158,261</u></b>	<b><u>6,064,160</u></b>	<b><u>4,742,784</u></b>
OPERATING RESERVE	5,390,000	5,140,000	5,140,000	5,140,000	6,034,160	4,712,784
***OTHER	<u>113,261</u>	<u>113,261</u>	<u>18,261</u>	<u>18,261</u>	<u>30,000</u>	<u>30,000</u>
<b>TOTAL</b>	<b><u>5,503,261</u></b>	<b><u>5,253,261</u></b>	<b><u>5,158,261</u></b>	<b><u>5,158,261</u></b>	<b><u>6,064,160</u></b>	<b><u>4,742,784</u></b>
<b>OPERATING FUND CASH RESERVE:</b>						
VARIANCE FROM BUDGET		11,471,638	10,064,171	7,421,021	6,839,077	7,514,442

\*\*\*\*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, NEBRASKA  
BONDS OUTSTANDING @ 6-30-08

Lancaster Manor Project - Principal is paid from Renewal and Replacement Fund through the Lancaster Leasing Corporation. Interest is paid by Lancaster Manor.

<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, 2008</u>
10/30/1998	7/15/2012	10/30/2003	3.25 - 4.50	7,145,000	2,775,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	570,000	114,303	684,303
2010	595,000	90,295	685,295
2011	620,000	64,643	684,643
2012	655,000	37,075	692,075
2013	335,000	7,537	342,537
	<u>2,775,000</u>	<u>313,853</u>	<u>3,088,853</u>

NOTE: Bonds were paid off on July 15, 2008.

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, 2008</u>
6/30/2004	11/1/2014		1.65 - 4.00	4,640,000	2,940,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	610,000	93,368	703,368
2010	610,000	74,458	684,458
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>2,940,000</u>	<u>339,729</u>	<u>3,279,729</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, 2008</u>
6/18/2004	12/1/2016		2.35 - 4.50	5,605,000	5,160,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	460,000	182,348	642,348
2010	470,000	169,088	639,088
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>5,160,000</u>	<u>1,029,439</u>	<u>6,189,439</u>

CAPITAL LEASE - 6-30-08 (NACO)

<u>PROJECT</u>	<u>TOTAL PAYMENTS</u>	<u>Balance 6/30/2007</u>	<u>PAYMENTS</u>	<u>NEW LOANS</u>	<u>Balance 6/30/2008</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>TOTAL FUTURE PAYMENTS</u>
Emg Mgmt Command Post	113,837.93	81,312.81	16,262.56		65,050.25	16,262.56	16,262.56	16,262.57	16,262.56	65,050.25
2- 15 pass vans	51,981.29	19,492.98	12,995.32		6,497.66	6,497.66				6,497.66
Records Mgmt - doc archive writer	56,311.47	16,893.45	11,262.30		5,631.15	5,631.15				5,631.15
	222,130.69	117,699.24	40,520.18	-	77,179.06	28,391.37	16,262.56	16,262.57	16,262.56	77,179.06

envision | engage | enrich

2015>ision



CB  
KE

January 6, 2009

Mr. Robert Workman, Chair  
Lancaster County Board of Commissioners  
County-City Building  
555 South 10<sup>th</sup> Street  
Lincoln NE 68508

RECEIVED  
JAN 09 2009  
LANCASTER COUNTY  
BOARD

Dear Commissioner Workman:

The Steering Committee members of 2015 Vision respectfully request the consideration of the Lancaster County Board of Commissioners of a grant of \$50,000 to support Phase 2 planning for the proposed Nebraska Horse Park. We make this request on behalf of the Nebraska Horse Park Partners group including Horsemen Benevolent and Protective Association, Lancaster County Event Center, University of Nebraska-Lincoln, Sunrise Equitherapy and 2015 Vision.

The estimated cost of the Phase 2 study is \$250,000. These costs will be funded from public and private sources including the Nebraska Horse Park Partnership.

Attached is a description of the Phase 2 study. Completion of the study will provide the information necessary to determine the feasibility of creating a regional/national horse park on the 370-acre site and the technical analysis required to determine project cost.

Thank you for your consideration.

Sincerely,

The 2015 Vision Steering Committee

*[Handwritten signatures of the 2015 Vision Steering Committee members]*

## **NEBRASKA HORSE PARK**

Proposed Scope & Schedule for Phases II and III

October 24, 2008

### **Overview of Phases:**

**Phase I** (completed) involved the development and promotion of the concept, identification of the partners and very preliminary cost assumptions. It included initial presentations to the partners, elected officials, and stakeholders. An initial flood mitigation study was conducted during this stage and information about project was released to the public. The outcome of Phase I was general endorsement of the concept by the partners and agreement to proceed with further investigation and completion of a Drainage Study.

- *Cost for completing: \$5,500 (OA billed to NU Foundation)  
\$ 35,000 (TCEP donated)*

### **Phase II**

**Pre-Design/Fatal Flaw Analysis. (NOV-JAN)** The consultants will gather program, utilization, and funding information from partners to establish project scope. They will review preliminary concept with regulatory agencies to identify potential "fatal flaws." Potential revenue sources and funding models will be identified and the project scope will be refined to reflect input from the partners on their respective facility needs, utilization projections, funding capabilities, and the input from regulatory agencies. The outcome of Phase II-a will be a Preliminary Findings Report and draft Revenue Plan.

**Programming/Design/Preliminary Costs. (FEB-MAY)** This phase will involve a two-part charrette to finalize the program of shared spaces and preferred concept. Preliminary Schematic Design (SD) drawings will be developed so that cost estimates can be prepared. The estimated costs and sharing assumptions will be used to develop a cost-sharing model and agreements for construction, operations and maintenance. The outcome of Phase II-b will be a written Program Statement, Preliminary SD Drawings, and Preliminary SD Cost Estimates. These materials will also outline preliminary parameters and assumptions for sharing facilities, costs, and ongoing O&M so that Memoranda of Agreement can be executed.

- **Est. Cost for completing Phase II: \$250,000**

**Phase III** will involve the development of the final detailed design. The outcome of this phase will be the completion of SD and DD documents for Steering Committee and updated Cost Estimates for Steering Committee review and approval.

## **Phase II**

### **November / December**

---

1. Project Kick-Off (Nov. 3)
  - Meet with Partners Committee to establish structure, communication, schedule
  - distribute questionnaires to partners
2. Engineering Analysis & Regulatory Review
  - continue bi-weekly meetings with city review agencies
  - begin traffic study
3. Meet with individual partners
  - Tour existing facilities
  - Gather background data, reports, plans, etc.
  - Document existing site & facility needs
  - Document potential future site & facility needs
  - Identify utilization parameters & future projections
  - Identify design standards & guidelines
  - Identify potential revenue sources

### **January**

1. Meet with resource/focus committees
  - Equestrian events
  - Financing/ bond counsel
  - Commercial developers
  - Others
2. Engineering Analysis & Regulatory Review
  - continue regular meetings with city review agencies
3. Prepare preliminary findings report
  - Individual Program Needs (site & facilities)
  - Individual Utilization Assumptions
  - Individual Implementation/phasing considerations
  - Individual Design Guidelines & Standards
  - Individual Revenue Projections
4. Prepare draft Revenue Plan
  - Cash flow budget
  - Joint revenue projections
  - Strategies for potential gap funding
  - Potential cost-sharing Formulas
  - Joint/coordinated fund-raising plan

### **February**

1. Hold Partners Committee meeting to review preliminary findings and draft revenue plan to establish preliminary goals and parameters
  - Priorities
  - Utilization model

- Capital budget and cost-sharing model
  - Gap-funding assumptions
  - Fund-raising coordination
  - Operation & maintenance model
  - Governance assumptions
2. Engineering Analysis & Regulatory Review
    - continue regular meetings with city review agencies
    - complete traffic study
  3. Complete & Present Phase II-a Report to Partners Committee

## March

1. Engineering Analysis & Regulatory Review
  - continue regular meetings with city review agencies
  - begin survey
2. Hold Programming & Design Charette to reach consensus on
  - Shared Program (site & facilities)
  - Joint Utilization Assumptions
  - Implementation Priorities & Phasing Plan
  - Shared Design Guidelines & Standards
  - Cost-sharing model
  - Site Concept Alternatives – pros and cons
  - Facility Concept Alternatives – pros and cons
  - Preferred Concept
3. Present Program Statement, Concept, Revenue Plan for Partners Committee review and approval to proceed to preliminary SD drawings and cost estimates.
4. Financial Analysis
  - *Optional:* Begin economic impact /feasibility study
  - *Optional:* Begin blight study
  - *Optional:* Redevelopment Plan

## April / May

1. Develop preliminary SD site drawings
  - utilities
  - roads
  - landscape, entry feature, amenities, park, trails,
  - flood mitigation
2. Develop preliminary SD facility drawings
  - Stables prototype
  - Equestrian complex
  - Grandstand/Club house
  - Other (Jockey/Paddock/Maintenance buildings)
3. Prepare cost estimates for preferred concept

4. Compile Preliminary SD report for
    - Program Summary
    - Concept Design
    - Construction Costs
    - Summary of Understanding for Partner Agreements
      - Cost-Sharing model
      - Revenue projections
      - Priorities
      - Phasing
      - O&M
-

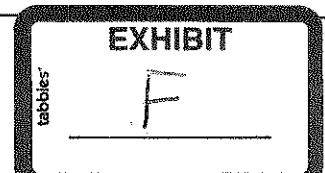
Lancaster County Adult Detention Facility  
Total Annual Operating Cost Estimate (6-17-08)

			Budget 2008-09	
<u>Personnel Costs</u>				
Salary	10,681,400		6,659,277	
Fringe Benefits (36%)	<u>3,845,304</u>		<u>2,252,996</u>	calculated at 33.83%
Total Personnel Costs	14,526,704	70%	8,912,273	67.56%
<u>Non-Personnel Operating Costs</u>				
Operating Costs	<u>6,225,730</u>	30%	<u>4,278,672</u>	32.44%
Total Annual Cost	20,752,434		13,190,945	
FTE's	252.00		150.80	

# COMMITTEE ASSIGNMENTS - 2009

BERNIE	BOB	DEB	LARRY	RAY
<b>CHAIR</b> Monthly Meeting of County Board Chair, Vice Chair & Mayor Officials Committee Board of Equalization Leasing Corporation Corrections Board, Chair District Energy Corporation Ecological Advisory Committee Juvenile Justice Review Committee Lancaster County Fairgrounds Joint Public Agency LPED Investors NACO Board of Directors NACO Executive Committee Nebraska Innovation Zone Commission Region V Governing Board (alternate) Youth Services Center Advisory Committee JPA (Corrections)	Corrections Board, Vice Chair Lancaster County Fairgrounds Joint Public Agency Local Emergency Planning Committee(Chair) Public Building Commission RTSD	Board of Health General Assistance Monitoring Committee Joint Budget Committee Keno Prevention Advisory Committee Lancaster County Fairgrounds Joint Public Agency (alternate) LPED Investors (alternate) RTSD - Chair Region V Governing Board	Air Pollution Control Advisory Committee Budget Monitoring Committee District Energy Corporation Homeland Security Advisory Committee Lancaster County Fairgrounds Joint Public Agency (alternate) Lancaster Manor Advisory Committee LIBA Budget Monitoring Committee (alternate) Monthly Meeting of PBC Chair, Vice Chair & Mayor Nebraska Innovation Zone Commission (alternate) Public Building Commission, Chair	<b>Vice CHAIR</b> Monthly Meeting of County Board Chair, Vice Chair & Mayor Officials Committee Board of Equalization Leasing Corporation Budget Monitoring Committee City-County Common, Vice Chair Community Mental Health Center Advisory Committee Downtown Lincoln Association Board of Directors General Assistance Monitoring Committee Information Services Policy Committee Joint Budget Committee, LIBA Budget Monitoring Committee Parks & Recreation Advisory Board RTSD Visitors Promotion Committee JPA (Corrections)

- LIBA Monthly Meeting (alternating attendance)
- Wilderness Park Advisory Committee (alternating attendance)



# Lancaster Manor

Mid-Year Budget Review, Feb. 11, 2009

# Present Sources of Revenue

- Medicaid (approx. 75%)
- Medicare
- Private Hospice
- Private
- VA Contract
- Average resident census in Jan. 2009  
256

# Employees (salary as of 1-8-2009)

- 361 employees, 319 FTE's. Budgeted for 305 FTE's.
- Salary cost, Y-T-D: \$7,888,389 (\$15,776,778 for current FY)
- Temporary Agencies, Y-T-D: \$61,511 (\$123,022 for current FY)
- Overtime costs, Y-T-D: \$164,745 (\$329,490 for current FY)



## Employee Information, Cont.

- Sick leave usage: approx. 43% of employees have very low sick-leave hours available. Average use = 8.33 days/year/employee
- 4<sup>th</sup> quarter, 2008: 409.2 days missed work due to work related injuries.

# Employee Yearly Turnover Rate

2002	44.5%
2003	28.3%
2004	27.9%
2005	26.0%
2006	24.1%
2007	29.5%
2008	37.66%

# Wage Comparison at hire (not including benefits)

	TABITHA	MILDER MANOR	LANCASTER MANOR
CNA	\$9.70	\$10.00	\$11.701
Med Aide	\$10.20	\$10.25	\$12.123
LPN	\$14.75	\$15.00	\$17.267
RN	\$18.00	\$20.25	\$23.111



## Staffing Needs (plus benefits at 48%)

- Comptroller: salary \$70,000
- 3 Activities staff for weekends and evenings and increasing one-on-one program: salary (for 3) \$78,375
- 1 dietician: salary \$38,880
- 1 maintenance person for nights: salary \$30,100

# Staffing Needs, Cont.

- Nursing staff: it appears that to be “right staffed” the Manor is short 15 staff.



# Worker's Compensation Costs

- Reserve balance for all open claims: \$189,841
- Claims payments made from July 1, 2007 to June 30, 2008: \$305,250



## Facility Needs and Estimated Costs if available:

- 5 whirlpool baths and associated work in bathing rooms: whirlpool baths approx. \$18,000+ each, no estimate for associated work \*
- Expand therapy room an additional 1500 sq. ft.: \$209,000 \*
- Office area remodel (office space for comptroller, additional meeting space), \$209,000



## Facility Needs, Cont.

- Move Station 5 to ground floor and remodel, approx. \$50,000 \*
- Comprehensive nursing home software, equipment and training \*
- Beds/mattresses: 293 @ \$2000 each
- Bedside tables: 230 @\$253 each \*
- New lock system: \$17,000



## Facility Needs, cont.

- Resident dining floor replacement: \$50,000
- Lighting in resident hallways: \$6,500
- Repair/replace hallway walls: \$50,000
- Remodel entrance for energy efficiency: \$150,000
- Repair sidewalks: \$6,500
- Large screen televisions with cable access for each dining room



## Facility Needs, cont.

- Replace/repair kitchen walls: \$2,000
- Replace 2 ovens with a combi oven (\$18,000) and double regular oven (\$18,000) (need soon)
- Mid-sized bus with 6-8 wheelchair spots
- Larger activity room and a resident-friendly kitchen to benefit activities and occupational therapy
- Dining room assist tables for 4 stations

## Facility Needs, cont.

- Replace 2 steam tables, \$1,400 each (needed immediately)
- Air curtain refrigerator for trayline, replacing one that is 18 years old: \$3,500
- Replace 12 year old dishmachine in 2010: \$45,000



## Facility Needs, cont.

- Replace bi-fold doors in activity areas
- Begin scheduled replacement program for lifts, kitchen equipment, wheelchair scales, resident furniture



# Immediate Purchase Needs:

- Need to purchase 60 bedside tables, approx. cost is \$15,200
- Wheelchair pads: \$10,000
- Microsoft Office software and one new computer: computer cost is \$1,261.83; software cost will be \$143/computer



# Future Issues

- The Centers for Medicare and Medicaid Services (CMS) has taken steps to identify improper payments and fight fraud, waste and abuse by awarding contracts to four permanent Recovery Audit Contractors designed to guard the Medicare Trust Fund. The goal of the Recovery Audit Program is to identify improper payments made on claims of healthcare services provided to Medicare beneficiaries. Improper payments may be over- or underpayments. Contractors work on a contingency fee basis. Will be in place 1-1-2010.



# Future Issues:

- Resident cares getting heavier, will need to staff and equip facility accordingly
- Between 2008 and 2020 the shortfall in Nebraska nurses will triple, from a 6% shortage over their supply, to 20%
- As the general population ages and changes, facilities must evolve to fit the varying health, social, emotional and spiritual needs of baby boomers, who will not be satisfied with the so-called "rest homes" of their grandparents



## Future Issues, cont.:

- More stringent quality surveys. Nebraska may see these by the end of 2009, mandated by 2011.
- Medicaid RUG levels are expanding from 19 to 35 with the same level of monies. Result will be lower reimbursements for some levels.



## Misc. Information

- Manor purchases: working toward compliance with Purchasing Act
- County Attorney, County Clerk, Purchasing, Risk Management, Personnel: many hours/week on Manor concerns. Indirect cost amount difficult to determine.



# Long Term Care Funding

- 3 Primary Sources: Medicaid (56%); Medicare (10%); Private Pay (34%)
- In 2008-09 facilities lose an estimated \$11.62/day for every Medicaid resident
- The rate received for Medicaid residents is not necessarily reflective of the true cost of care.



# Possible Additional Revenue Sources

- Remodeling one hall on Station 3 to be strictly Medicare rehabilitation. This would require an addition to the therapy room; a mock-kitchen and separate dining room; additional staff to continue therapy daily; increase therapy contract to accommodate increased therapy; etc. Encore Rehabilitation Services estimates revenue between \$448 - \$500/day



## Possible Additional Revenue Sources, Cont.

- Rehabilitation Unit: Challenge is to provide high-quality, cost-effective care. These residents have entirely different care needs and expectations. They tend to be younger and do not want to intermingle with chronic care residents. This approach requires a well-planned clinical care model.

## Lancaster County Manor

	FY2007-2008 <u>July - Jan</u>	FY2008-2009 <u>July - Jan</u>	<u>Variance</u>	<u>%</u>	
Revenues					
Medicaid	8,920,866	7,833,424	(1,087,442)	-12.19%	
Medicare	-	944,214	944,214		
Charges for Services	667,162	1,456,377	789,216	118.29%	
Renewal and Replacement	-	1,000,619	1,000,619		\$307,631 Insurance Reimbursement - water damage
Other Revenues	44,834	7,210	(37,624)	-83.92%	
Total Revenues	9,632,861	11,241,845	1,608,983	16.70%	
Without R & R and Ins. Reimb.	9,632,861	9,933,595	300,733	3.12%	
Expenditures					
Public Health					
Salaries & Wages	6,353,698	6,729,300	375,602	5.91%	
Employee Benefits	2,334,470	2,349,639	15,169	0.65%	
Other Compensation Costs	104,945	164,933	59,988	57.16% *	Workers Comp +66,000
Office Supplies	27,060	27,421	360	1.33%	
Operating Supplies	200,048	194,027	(6,021)	-3.01%	
Medical Supplies	367,352	562,360	195,009	53.09% *	Meds and Supplies
Energy Supplies	8,898	10,326	1,428	16.05%	
Repair & Maintenance Supplies	13,236	15,034	1,798	13.58%	
Food Supplies	306,439	325,074	18,635	6.08%	
Other Contracted Services	95,452	294,263	198,811	208.28% *	Medi-Bill - +100,000, MDI/AHC - +33,000, Temp Services - +55,000
Trans, Travel & Subsistance	8,767	11,758	2,991	34.12%	
Communications	5,768	58,122	52,354	907.58% *	New Phone system - +40,000
Postage, Courier & Freight	4,570	6,960	2,390	52.31%	
Printing & Advertising	6,149	15,842	9,693	157.64%	
Contracted Health Services	16,642	484,371	467,729	2810.55% *	Physical Therapy +388,000
Other Client Services	10,354	4,083	(6,271)	-60.57%	
Misc. Fees & Services	251,666	531,344	279,678	111.13% *	Indirect Costs - +350,000
Utilities	190,235	154,143	(36,092)	-18.97%	
Repair & Maintenance Costs	38,536	148,486	109,951	285.32%	
Rentals	79,867	12,473	(67,394)	-84.38%	
Buildings	-	-	-		
Improvements Other Than Bldg	639	305	(334)	-52.21%	
Equipment	51,524	76,488	24,964	48.45%	
Total Public Health Expenditures	10,492,438	12,191,468	1,699,030	16.19%	

Lancaster Manor  
Cash Flow - Fiscal Year 2008  
Info for County Board

	July 2007	August 2007	September 2007	October 2007	November 2007	December 2007
Beginning Monthly Balance	536,417	498,230	470,933	531,998	366,775	327,538
Receipts	1,401,140	1,408,975	1,470,075	1,319,604	1,312,789	1,305,597
Expenditures	1,439,327	1,436,272	1,409,010	1,484,826	1,352,026	1,535,985
Encumbrance Credit						
Ending Monthly Balance	498,230	470,933	531,998	366,775	327,538	97,151

	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	Fiscal Year Activity
Beginning Monthly Balance	97,151	(323,160)	(656,720)	(1,022,734)	(251,124)	(501,149)	536,417
Receipts	1,414,681	1,158,333	1,102,131	2,267,435	1,293,484	1,262,687	16,716,931
Expenditures	1,834,991	1,491,893	1,468,145	1,495,825	1,543,509	1,505,240	17,997,050
Encumbrance Credit							
Ending Monthly Balance	(323,160)	(656,720)	(1,022,734)	(251,124)	(501,149)	(743,702)	(743,702)

Cash Balance @ 6-30-08 was \$42,972 while fund balance was (\$743,702).  
Booked \$1,775,086 as a receivable for Medicare @ 6-30-08.

Lancaster Manor  
Cash Flow - Fiscal Year 2009  
Info for County Board

	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	January 2009
Beginning Monthly Balance	1,031,384	(1,203,008)	894,311	542,543	575,437	657,183	384,429
Receipts	(548,579)	3,844,699	1,440,781	1,660,523	1,817,913	1,626,080	1,402,928
Expenditures	1,685,812	1,747,380	1,792,549	1,627,628	1,736,167	1,898,834	1,703,095
Encumbrance Credit							
Ending Monthly Balance	(1,203,008)	894,311	542,543	575,437	657,183	384,429	84,262

Balance @ July 1, 2008 included \$1,775,086 in receivables. Receivables were reversed in July so ending balance does not include a receivable number.

Balance @ August 31 included a deposit of \$1,000,618.71 from Renewal and Replacement fund when the bonds were paid off.  
Without that deposit, the fund balance was a negative \$106,308.

Balance @ September 30 included a deposit of \$1,000,618.71 from Renewal and Replacement fund when the bonds were paid off.  
Without that deposit, the fund balance was a negative \$458,076.

Balance @ October 31 included a deposit of \$1,000,618.71 from Renewal and Replacement fund when the bonds were paid off.  
Without that deposit, the fund balance was a negative \$425,182.

Balance @ November 30 included a deposit of \$1,000,618.71 from Renewal and Replacement fund when the bonds were paid off.  
Without that deposit, the fund balance was a negative \$343,436.

Balance @ December 31 included a deposit of \$1,000,618.71 from Renewal and Replacement fund when the bonds were paid off.  
Without that deposit, the fund balance was a negative \$616,190.

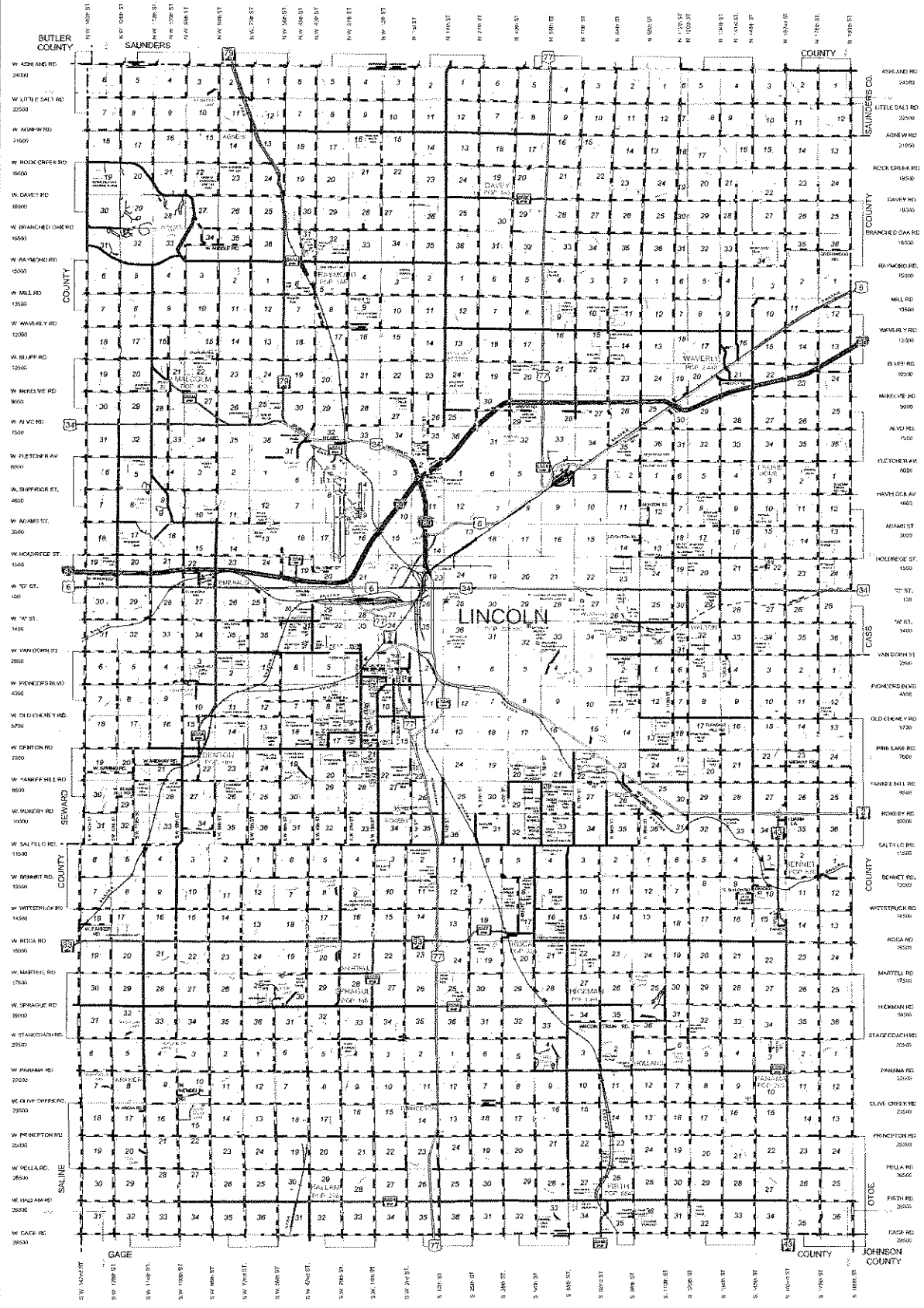
Balance @ January 31 included a deposit of \$1,000,618.71 from Renewal and Replacement fund when the bonds were paid off.  
Without that deposit, the fund balance was a negative \$916,357.

	FY2007-2008	FY2008-2009	FY2008-2009	FY2008-2009	FY2008-2009	FY2008-2009	FY2008-2009	FY2008-2009
	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>
Revenues								
Medicaid	1,116,529	1,141,677	1,157,962	1,138,629	1,472,208	1,056,343	1,078,351	788,254
Medicare	1,775,086	(1,775,086)	1,536,451	88,278	52,254	375,805	465,324	201,188
Charges for Services	143,659	84,057	147,167	213,874	129,624	385,765	82,405	413,487
Renewal and Replacement	-	-	1,000,619	-	-	-	-	-
Other Revenues	-	772	-	-	6,438	-	-	-
Total Revenues	3,035,274	(548,579)	3,842,199	1,440,781	1,660,523	1,817,913	1,626,080	1,402,928
Expenditures								
Public Health								
Salaries & Wages	895,113	981,479	912,086	925,782	922,001	959,150	1,047,000	981,803
Employee Benefits	320,297	332,772	323,173	325,547	329,575	331,959	354,615	351,998
Other Compensation Costs	80,612	24,009	22,014	17,004	26,316	22,475	31,316	21,799
Office Supplies	3,083	3,530	2,080	6,820	3,409	7,312	2,400	1,870
Operating Supplies	30,652	20,603	26,916	32,610	26,420	30,771	23,410	33,296
Medical Supplies	46,532	81,686	46,257	167,911	70,270	73,397	66,582	56,258
Energy Supplies	1,481	1,678	1,839	1,786	1,510	1,585	1,020	909
Repair & Maintenance Supplies	2,864	1,989	1,943	1,708	2,696	1,888	3,323	1,486
Food Supplies	59,695	39,908	43,605	53,555	41,363	45,626	51,568	49,448
Other Contracted Services	11,318	23,421	74,465	33,590	42,031	40,786	49,834	30,136
Trans, Travel & Subsistence	1,113	780	2,621	2,782	1,657	1,627	1,070	1,223
Communications	930	963	42,505	850	1,884	1,691	9,401	830
Postage, Courier & Freight	234	153	257	3,084	52	234	3,108	72
Printing & Advertising	222	43	3,302	3,187	996	4,845	2,741	728
Contracted Health Services	4,207	56,524	76,847	75,729	71,819	73,914	68,456	61,083
Other Client Services	434	651	535	936	432	705	183	642
Misc. Fees & Services	4,798	67,658	106,466	70,106	58,692	66,496	93,495	68,432
Utilities	24,852	23,303	23,228	23,259	17,960	14,068	22,313	30,012
Repair & Maintenance Costs	11,021	3,674	33,848	7,990	6,647	54,640	33,345	8,342
Rentals	1,567	-	3,086	2,452	1,650	1,659	1,945	1,680
Buildings	1,521	-	-	-	-	-	-	-
Improvements Other Than Bldg	2,416	-	305	-	-	-	-	-
Equipment	279	20,990	-	35,860	251	-	18,337	1,050
Total Public Health Expenditures	1,505,240	1,685,812	1,747,380	1,792,549	1,627,629	1,736,168	1,898,834	1,703,095
Excess (Deficiency) of Revenues over Expenditures	1,530,034	(2,234,392)	2,094,819	(351,768)	32,894	81,746	(272,754)	(300,166)
Other Financing Sources (Uses)								
Operating Transfers In	2,500	-	2,500	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	2,500	-	2,500	-	-	-	-	-
Net Change in Fund Balance	1,532,534	(2,234,392)	2,097,319	(351,768)	32,894	81,746	(272,754)	(300,166)
Fund Balance - Beginning	(501,150)	1,031,384	(1,203,008)	894,311	542,543	575,437	657,183	384,429
Fund Balance - Ending	1,031,384	(1,203,008)	894,311	542,543	575,437	657,183	384,429	84,262

DON R. THOMAS  
COUNTY ENGINEER

# LANCASTER COUNTY, NEBRASKA

EXHIBIT I  
COUNTY SURVEYOR



**SOURCE:**

Lancaster County Records, Lancaster County Engineering Department  
1992 Lancaster County Map, Lancaster County Engineering Department  
1997 Lancaster County Map, Lancaster County Engineering Department  
2004 Lancaster County Map, Lancaster County Engineering Department  
City Limits for Lincoln, City of Lincoln/Lancaster County Planning Department  
Census Bureau TIGER/Line Data, U.S. Department of Commerce  
Digital Aerial Orthophotography, Nebraska Department of Natural Resources  
U.S.G.S. Topographic Quadrangles, U.S. Department of the Interior

- INTERSTATE HIGHWAY
- U.S. HIGHWAY
- STATE HIGHWAY
- PAVED ROAD
- GRAVEL ROAD
- DIRT ROAD
- DAM WITH ROAD ON TOP
- ROAD MAINTAINED BY ADJACENT COUNTY
- RAILROAD
- MOBILE HOME TRAIL
- CEMETERY
- COUNTY BOUNDARY
- TOWNSHIP LINE
- SECTION LINE
- UNINCORPORATED VILLAGE
- INCORPORATED VILLAGE OR CITY
- SUBDIVISION
- MAJOR PARKS
- RIVER OR CREEK
- LAKE OR POND
- RESERVOIR WITH DAM
- WETLANDS

**LANCASTER COUNTY ENGINEERING DEPARTMENT**

444 Cherry Creek Road Bldg. C  
Lincoln, Nebraska 68528

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

