

**MINUTES
MID-YEAR BUDGET RETREAT
LANCASTER COUNTY BOARD OF COMMISSIONERS
LINCOLN-LANCASTER COUNTY HEALTH DEPARTMENT
3140 N STREET, LOWER LEVEL CONFERENCE ROOM
THURSDAY, JANUARY 30, 2014
8:00 A.M.**

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

Others Present: Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer and Community Mental Health Center (CMHC) Interim Administrator; Dennis Meyer, Budget & Fiscal Officer; Liz Thanel, Accountant in the Budget and Fiscal Office; Pat Condon, Chief Deputy County Attorney; Doug Cyr, Chief Administrative Deputy County Attorney; Brittany Behrens, Deputy County Attorney; Joe Nigro, Deputy Public Defender; Jeff Bliemeister, Chief Deputy Sheriff; Pam Dingman, County Engineer; Andy Stebbing, County Treasurer; Bill Jarrett, Chief Deputy County Treasurer; Michelle Raphael, Accountant/Auditor, County Treasurer's Office; Troy Hawk, Clerk of the District Court; Jennifer Kulwicki, District Court Administrator; Kim Etherton, Community Corrections Director; Mike Thurber, Corrections Director; Sheli Schindler, Youth Services Center (YSC) Director; Annette Thompson, Youth Services Center (YSC) Deputy Director; Melissa Hood, Administrative Aide, YSC; Scott Etherton, Crisis Center Director; Sue Eckley, County Risk Manager; Kit Boesch, Human Services Administrator; Sara Hoyle, Juvenile Justice Coordinator; Lori Griggs, Chief Juvenile Probation Officer; Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director; Steve Henderson, Chief Information Officer, Information Services (IS); Dan Nolte, County Clerk; Ann Taylor, County Clerk's Office; Ann Post, Director of Policy and Research for the Lincoln Independent Business Association (LIBA); Kevin Abourezk, Lincoln Journal Star Newspaper

Advance public notice of the Mid-Year Budget Retreat was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and provided to the media on January 28, 2014.

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:05 a.m.

Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director, welcomed those in attendance to the Health Department.

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

A. Mid-Year Status of Revenues and Expenditures

Dennis Meyer, Budget and Fiscal Officer, gave an overview of the following documents:

- County Tax Levy (10 Year History) (Page 2-1)

Meyer noted the tax levy for Fiscal Year (FY) 2012-2013 was 28.43 cents when the Board shifted 1.6 cents of the Railroad Transportation Safety District's (RTSD's) levy to the County. That dropped to 1.3 cents in FY 2013-2014 resulting in a tax levy of 28.13 cents. He said the RTSD levy will likely come into play again during the budget discussions. **NOTE:** The RTSD's balance at December 31, 2013 was \$10,900,000. Hudkins inquired about major projects that will have to be funded. Schorr said the RTSD will be asked to make a funding commitment of \$13,700,000 over the next three to five years for the South Beltway project. Smoyer added the project won't start until 2018 and said the RTSD typically doesn't pay out until the project is completed.

Raybould arrived at the meeting at 8:11 a.m.

- % Increase in Valuation (10 Year History) (Page 2-1)
- County Property Tax (10 Year History) (Page 2-2)
- % Increase in Property Tax (Page 2-2)
- Lancaster County, 2013-2014 Tax Levy Information, Total Tax Levy = \$2.020638 Per \$100 of Valuation (City of Lincoln Resident) (Page 2-3)
- FY 2013-2014 Projected Revenues for Lancaster County (Property Tax Funds Only) (Page 2-4)
- Total Budget of Expenditures-10 Year History (Page 2-5)
- Lancaster County, Budgeted Disbursements by Function (Page 2-6)
- Lancaster County, Report of Obligations Versus Budget - December 31, 2013, Percent of Fiscal Year Remaining - 50% (Page 2-7)
- Lancaster County, Report of Obligations Versus Budget - December 31, 2013, Percent of Fiscal Year Remaining - 50% (Page 2-8)
- Lancaster County, Comparison of Obligations Through December, FY 2014 Compared to FY 2013 (Page 2-9)

Meyer said the reduction in expenditures for General Assistance (\$311,610) is misleading because payments have not been remitted to the Lincoln-Lancaster County Health Department for the Health Clinic contract. He said the Grants Fund and Jail Savings Fund also show significant differences, \$1,029,958 and \$292,571, respectively, but said they are related to the timing of activity.

Meyer also expressed concern regarding employee insurance costs, noting an increase of \$1,256,929 above last year.

- Lancaster County, Payroll Costs Compared to Budget - December 31, 2013, Percent of Days Remaining - 49.43% (Page 2-10)
- Lancaster County, Comparison of Payroll Through December, FY 2014 Compared to FY 2013 (Pages 2-11 and 2-12)

Meyer noted that the 8.10% increase in the Officials Salary is because the Crisis Center Director was moved into that line item from Regular Salaries.

- Lancaster County, Comparison of Payroll Costs, FY 2013 Compared to FY 2012 (Pages 2-13 and 2-14)

Meyer explained that the 31.64% increase in the Election Commissioner line item is related to the number of elections held.

- Lancaster County, Comparison of Payroll Costs, FY 2013, FY 2012, FY 2011, and FY 2010 (Pages 2-15 and 2-16)

Meyer said the Post Employment Health line item reflects payouts for retirements. He projected that amount will increase this fiscal year as a number of Community Mental Health Center (CMHC) employees have retired.

- Lancaster County, Overtime by County Agency Compared to Budget - December 31, 2013, Percent of Year Remaining - 49.43% (Page 2-17)
- Lancaster County, Report of Revenues Versus Budgeted - December 31, 2013, Percent of Fiscal Year Remaining - 50% (Page 2-18)

Meyer noted inheritance tax collections are down by approximately \$1,000,000 and said the County has relied on that revenue. He said Medicaid/Medicare/MRO are down in part to the Community Mental Health Center (CMHC) being behind in billings and a slow down in activities.

- Lancaster County, Comparison of Actual Revenues, FY 2014 Compared to FY 2013 (Page 2-19)
- Change in Consumer Price Index (CPI-U), 1989 to 2013 (Page 2-20)
- Lancaster County, Change in Unused Budget Carryforward Authority (Page 2-21)
- Lancaster County, Year End Fund Balances from Budgets (Pages 2-22 and 2-23)
- Lancaster County, Non-Mandated County Services (Page 2-24)

B. County General Fund

Meyer discussed the following documents (see Exhibit A):

- General Fund, Statement of Revenues and Expenditures, July 1, 2013 Through December 31, 2013 (Page 3-1)
- Lancaster County, Comparison of Budgeted Revenues (Business Unit No. 9999), FY 2014 Compared to FY 2013 (Page 3-2)
- Lancaster County, Comparison of Actual Revenues (Business Unit No. 9999), FY 2014 Compared to FY 2013 (Page 3-3)

Meyer noted last year the Board decided to no longer have Corrections reimburse the General Fund for indirect costs (\$184,299).

- Lancaster County, Comparison of General Fund Revenues (Pages 3-4 and 3-5)

Meyer explained Homestead is split out as an actual number but is built into the Property Tax line item for budgeting purposes.

- Lancaster County, Inheritance Tax Collections (Pages 3-6 and 3-7)
- Lancaster County, Register of Deeds Fees (Pages 3-8 and 3-9)
- Interest Income Comparison, Lancaster County (Page 3-10)
- Lancaster County Boarding Contracts, Juvenile Court, FY 2004 to FY 2013 Actual Cost (Page 3-11)
- Indigent Defense Costs (Pages 3-12 and 3-13)
- General Assistance (Page 3-14)

Meyer said it is projected that revenues will be \$200,000 less.

- Lancaster County, Comparison of General Fund (Actual), FY 2013, FY 2012, FY 2011, FY 2010 and FY 2009 (Page 3-15)

Meyer said the fluxuation in the Board of Equalization (BOE) line item is reflective of whether or not it is a property revaluation year. The increase in the Data Processing line item is related to the County Treasurer's new property tax system.

- Lancaster County, Comparison of General Fund (Budget), FY 2014, FY 2013, FY 2012, FY 2011 and FY 2010 (Page 3-16)

C. Other County Funds

Meyer reviewed the following documents:

- Workers' Compensation (Fund 12), Statement of Revenue and Expenditures, July 1, 2013 Through December 31, 2013 (Page 4-1)
- Lancaster County, Workers' Compensation Fund (Fund 12) (Page 4-2)

Meyer said he will need to transfer \$500,000 from the Lancaster Manor Fund into the Workers' Compensation Fund to offset costs.

- Other Self Insurance (Fund 13), Statement of Revenues and Expenditures, July 1, 2013 Through December 31, 2013 (Page 4-3)
- Lancaster County, Other Self Insurance Fund (Fund 13) (Page 4-4)
- General Liability Funding (Page 4-5)
- Other Self Insurance Loss Fund (Fund 13) (Page 4-6)

Meyer indicated plans to transfer \$300,000 from the Lancaster Manor Fund to build up the fund balances, noting the funds will be divided as follows: \$50,000 into Inland Marine (Line Item 9582) and \$250,000 into the County Sheriff's Pursuit Liability (Line Item 9570).

- Group Insurance (Fund 14), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-7)
- Lancaster County, Group Insurance Fund (Fund 14) (Page 4-8)
- County Share of Health Insurance (Page 4-9)
- County Share of Dental Insurance (Page 4-10)
- Visitors Improvement Fund (Fund 18), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-11)
- Visitors Improvement Fund (Fund 18) Breakdown (Pages 4-12 and 4-13)
- Visitors Promotion Fund (Fund 19), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-14)
- Library (Fund 20), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-15)
- Bridge and Road (Fund 21), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-16)
- Highway Fund (Fund 22), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-17)
- Veterans Aid (Fund 26), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-18)
- Grants (Fund 27), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-19)

- Keno (Fund 28), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-20)

Meyer said he has not made the \$1,000,000 transfer from the Keno Fund to the General Fund yet.

- Lancaster County, Keno Collections (Page 4-21)
- Economic Development (Fund 30), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-22)
- Debt Service (Fund 41), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-23)
- Lancaster County, Nebraska, Bonds Outstanding at June 30, 2013 (Page 4-24)
- Building Fund (Fund 51), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-25)
- Lancaster County, Building Fund Budget (Fund 51) (Page 4-26)

Meyer said Don Killeen, County Property Manager, asked whether further action is needed to allow the Public Building Commission (PBC) to move forward with renovation of the former jail facility (now known as the 605 Building). There was consensus to move ahead with Phase I.

- Jail Savings Fund (Fund 52), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-27)

Meyer said the Jail Savings fund is set up for capital outlay items and can be used to offset the Corrections budget.

- Manor (Fund 61), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-28)
- Community Mental Health Center, Statement of Revenues and Expenditures, December 31, 2013 (Page 4-29)
- Community Mental Health Center (Excluding Crisis Center), Statement of Revenues and Expenditures, December 31, 2013 (Page 4-30)
- Crisis Center, Statement of Revenues and Expenditures, December 31, 2013 (Page 4-31)
- Weed Control Fund (Fund 64), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-32)
- County/City Property Management (Fund 65), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-33)
- Property Management (Fund 66), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-34)
- City Maintenance (Fund 67), Statement of Revenues and Expenditures, July 1, 2013 through December 31, 2013 (Page 4-35)

D. Letters from Agencies

Meyer gave an overview of the following documents:

- Lancaster County, FY 2014 Projected Additional Appropriations

Veterans Service

Meyer said an additional appropriation request of \$7,000 was submitted for Veterans Service after the document was prepared.

County Sheriff

Jeff Bliemeister, Chief Deputy Sheriff, discussed his department's additional appropriation request (\$187,873), noting a \$38,878 shortfall in overtime and training will be reimbursed through grants. He also indicated the Sheriff's Office anticipates at least two retirements in the coming year, noting one will likely retire around July 1, 2014. Bliemeister said the next academy class begins in April, 2014 and the Sheriff's Office would like to hire a replacement in advance of the retirement so the new hire can attend the class. That would put the department one full-time equivalent (FTE) above their allotment for approximately two months at an additional cost of \$13,839.

Schorr asked what the mid-year adjustment for the Sheriff's Office was last year. Meyer thought it was around \$230,000. Bliemeister attributed a large portion of that amount to Post Employment Health Plan (PEHP) benefits. Meyer reminded the Board that the Sheriff's Office also has a 6.53% increase in health insurance for deputies.

Corrections

Mike Thurber, Corrections Director, projected that his department will stay under budget, noting they are no longer paying for indirect costs out of the budget.

Thurber also requested authorization to move ahead with hiring a maintenance position that had been deferred, noting warranties at the new Lancaster County Adult Detention Facility (LCADF) are expired and the maintenance staff is now responsible for all the maintenance and repairs. He said they will be looking for an electrician or someone with heating, ventilating and air conditioning (HVAC) experience. Raybould asked whether the department could contract out for those services. Thurber said they are working with the District Energy Corporation (DEC), which is supplying the geothermal energy plant that heats, cools and provides backup power to the facility. He said they only have three maintenance positions for the facility and grounds and really need an additional person.

Schorr noted Corrections' overtime costs have been high and asked whether he sees that decreasing. Thurber said he hopes they can maintain at the current level, explaining staffing is "tight" and they must fill in with on-calls and overtime. He added they are under budget on the on-call line item.

Schorr asked the cost difference between on-calls and overtime. Thurber said overtime averages \$25.00 to \$28.00 per hour and on-calls are \$17.00 per hour.

Election Commission

Meyer said the Election Commissioner has requested \$300,000, primarily due to the Lincoln Public Schools (LPS) Special Election, estimating that \$275,000 to \$280,000 will be reimbursed.

Courts

Meyer said the additional appropriations requested by the County, District and Juvenile Courts are related to legal services costs and said those amounts are relatively low compared to previous years.

Youth Services Center (YSC)

Sheli Schindler, YSC Director, noted employees represented by the American Federation of State, County & Municipal Employees (AFSCME) received an increase and back pay last year as a result of a Commission of Industrial Relations (CIR) ruling. She said they are currently in the middle of labor negotiations so they are not able to determine the impact to the budget yet. Schindler said they are also assessing whether it would be better to increase the number of on-calls or to hire more FTE's to provide court-ordered transports. She said it may also be necessary to add another billing position.

Schindler also discussed mental health services. She noted the County pays the Child Guidance Center approximately \$65,000.00 for internal case management and evaluation services at YSC. The Community Mental Health Center (CMHC) had provided after-hours coverage but that coverage will end January 31, 2014. Schindler said they were able to work out a cooperative agreement with Blue Valley Behavioral Health for after hours screening and assessment on an on-call, as-needed basis for the remainder of the fiscal year (estimated cost of \$6,200). Schorr asked Schindler whether she approached Lutheran Family Services (LFS) about provided that coverage. **NOTE:** LFS is taking over CMHC's core services (outpatient counseling, day treatment, community support and medication management). Schindler said she has not, although she did speak to CenterPointe and they were not interested. **NOTE:** CenterPointe is taking over the day rehabilitation services, psychiatric residential rehabilitation services and the 24-hour Crisis Line from CMHC. She said she is comfortable working with Blue Valley Behavioral Health because it does the Targeted Adult Service Coordination (TASC) Program (crisis response) for adults.

Smoyer exited the meeting at 9:55 a.m.

MOTION: Amundson moved and Raybould seconded to move forward with development of a contract with Blue Valley Behavioral Health, as outlined. Amundson, Raybould, Schorr and Hudkins voted aye. Smoyer was absent from voting. Motion carried 4-0.

2) BREAK

The meeting was recessed at 10:05 a.m.

Smoyer returned to the meeting at 10:20 a.m.

The meeting resumed at 10:22 a.m.

3) YOUTH SERVICES CENTER (YSC) PER DIEM - Sheli Schindler, Youth Services Center (YSC) Director

Sheli Schindler, Youth Services Center (YSC) Director, presented per diem options (see Exhibit A).

Hudkins asked Schindler for her recommendation. Schindler said it was thought fewer youth would go into detention as a result of Legislative Bill (LB) 561 (Changed provisions and transferred responsibilities regarding the juvenile justice system) so detention costs would go down so counties would be able to move those monies to pay for alternatives to detention. She said experience is limited but so far costs have increased. Schindler felt the County should move to a per diem of \$304 (Option 2). Hudkins asked whether that rate would prompt the State to take youth to another facility. Schindler said it is difficult to predict.

Hudkins asked Schindler whether she thought Douglas and Sarpy County would follow the County's lead in moving to a higher per diem. Schindler said costs differ by County. Amundson noted the Douglas, Lancaster and Sarpy County Boards had discussed having a "common voice" in per diem discussions with the State.

Melissa Hood, Administrative Aide, YSC, said the State agreed to pay \$56,000 in billings in October and denied payment for about \$83,000. In November, \$62,000 in billings was approved and \$52,000 denied. She said the State is projected to approve \$50,000 and deny \$40,000 in December, based on that history. Schindler said the amounts in question involve youth that were under the supervision of Juvenile Probation and violated conditional release.

MOTION: Schorr moved and Amundson seconded to begin contract negotiations with the State using a per diem rate of \$304, with an effective date of February 1, 2014.

There was consensus to use the same per diem rate for the contract counties.

ROLL CALL: Schorr, Amundson, Smoyer, Raybould and Hudkins voted aye. Motion carried 5-0.

4) LEGISLATIVE BILL (LB) 561 COSTS - Sheli Schindler, Youth Services Center (YSC) Director; Sara Hoyle, Juvenile Justice Coordinator; Lori Griggs, Chief Juvenile Probation Officer

Sheli Schindler, Youth Services Center (YSC) Director, presented Legislative Bill (LB) 464 Talking Points and LB 464 Section 16 Payment (Exhibits B and C). **NOTE:** LB 464 is the vehicle to making changes to 2013 Session LB 561 (Changed provisions and transferred responsibilities regarding the juvenile justice system).

Brittany Behrens, Deputy County Attorney, noted there is no clarity on who is responsible for costs.

Sara Hoyle, Juvenile Justice Coordinator, discussed community aid funding, noting the County received approximately \$500,000 of the \$5,000,000 the State received to help cover costs related to implementation of LB 561 provisions. She indicated plans to ask for an additional \$5,000,000 but said it was not clear in the bill that the funds would be in addition to the \$5,000,000 the State already received. Hoyle said further clarification of the term "evidence-based" is also needed. Schindler added they are also seeking clarification on who is responsible for transport.

Pat Condon, Chief Deputy County Attorney, said his office also has concerns regarding the bill, including the requirement that all filings be in Juvenile Court, with the exception of Class I felonies. He said a meeting to discuss concerns is scheduled with Senator Krist, who is "carrying" the legislation.

There was consensus to have Schindler and Joe Kelly, County Attorney, provide testimony at the Judiciary Committee's hearing on the bill. It was also suggested that the Board and Nebraska Association of County Officials (NACO) have representatives at the hearing.

Discussion also took place regarding Juvenile Probation's costs as a result of implementation of LB 561. Hoyle said there is \$50,000 in community aid funding to help cover the cost of additional office space and computer equipment for the fiscal year ending June 30, 2014. She said she has also submitted a request for an additional \$50,000 in community aid for the upcoming fiscal year to help cover office space costs.

5) JUVENILE PROBATION OFFICE SPACE - Lori Griggs, Chief Juvenile Probation Officer

Lori Griggs, Chief Juvenile Probation Officer, said she would still like to move the Juvenile Drug Court Coordinator and Probation Officer from the County-City Building to the Heritage Square Office Building (421 South 9th Street) where Juvenile Probation is located (see January 23, 2014 Staff Meeting minutes for discussion of this issue). She said they could also move the juvenile probation officers who are located in the K Street Building (440 South 8th Street) over to the Heritage Square Office Building.

Griggs also reported that the State has absorbed two positions (home detention officers) back into its budget, which will save the County \$40,000 to \$50,000 over the next six months. It was noted the County may have to pick that cost back up at some point or there could be an increase in detention costs.

6) COMMUNITY MENTAL HEALTH CENTER (CMHC) TRANSITION COSTS - Gwen Thorpe, Community Mental Health Center (CMHC) Interim Administrator

Gwen Thorpe, Community Mental Health Center (CMHC) Interim Administrator, reported several retirements are anticipated in the next couple months as services transition to new providers. Meyer said he had planned to transfer \$1,630,000 from the Manor Fund to CMHC and the Crisis Center. He also set up a transfer of \$830,000 to cover compensated absences.

Thorpe also reported the following:

- A contract nurse will remain for a period of time after the transition of core services to Lutheran Family Services (LFS) to finish up the patient assistance medication program. Staff at The Heather (a community transition program) and Dr. Sanat Roy, Psychiatrist and Medical Director, will also remain for a period of time.
- CMHC was behind on billing (Aging Report) and one additional staff member will remain for one more pay period to assist in getting it caught up. It is estimated that \$150,000 or more will need to be written off as uncollectible.
- There has been a significant amount of overtime as staff tries to get caught up on their documentation.
- County will contract with Seim Johnson, LLP for Medicare cost report (estimated cost of \$3,500).
- Cleanup of the facility and apartments used for the independent living program is being done with the assistance of a contracted mover (cost of \$2,700).

Schorr asked how funds the County set aside for the transition have been utilized. Meyer said none of the funds have been expended. He said LFS submitted one request

for funds, which was referred to Region V Systems. **NOTE:** The Board had agreed to make \$500,000 available, for each of two (2) years, beginning July 1, 2013, for the transition (see November 29, 2012 Staff Meeting minutes). Region V Systems subsequently agreed to pay the first \$100,000 of transition costs.

Thorpe also discussed the County's contract with the University of Nebraska for externs (PhD students) who are working at CMHC. She said CenterPointe, which is taking over The Heather, is not interested in utilizing the extern that is working with that program and LFS, which is taking over the core services, does not need the three externs who are working with those services but will retain them if the Board would like them to do so. Raybould asked Thorpe to check on how long the externs have been doing their clinicals at CMHC.

7) BIENNIAL (TWO-YEAR) BUDGET

Meyer said state statutes currently do not allow biennial budgets for counties. Smoyer noted NACO is interested in looking at this issue. Meyer said he is not sure how the County would address certain funding issues if it moved to a biennial budget. He felt it is less of a problem for the City, which has moved to a biennial budget, because it can rely on sales tax revenue. Halstead said Steve Hubka, City Finance Director, could speak to the Board about the pros and cons of having a biennial budget. She said from a director's perspective, there are efficiencies by not having to prepare an annual budget. It has also forced departments to plan further out.

8) LUNCH

The meeting was recessed at 12:02 p.m. and resumed at 12:33 p.m.

9) PUBLIC DEFENDER FELONY ATTORNEY - Joe Nigro, Deputy Public Defender

Joe Nigro, Deputy Public Defender, discussed the Public Defender's request for one additional felony attorney, noting since 2009 there has been an average increase of 9% per year in the number of felony cases assigned to the Public Defender's Office. He said 133 felony cases were assigned to private attorneys during the first six months of this fiscal year because of the Public Defender's case overload. Nigro said 69 overload cases are considered the break even point for the County to add a staff attorney. He said a staff felony attorney can handle approximately 155 felony cases per year, under caseload standards, and estimated the County would save \$60,000 per year by adding a new attorney versus paying assigned counsel. Nigro said he will continue to monitor the case load growth to see if there is justification for adding another felony attorney in 2015.

MOTION: Smoyer moved and Amundson seconded to authorize the Public Defender to hire an additional felony attorney, effective July 1, 2014. Raybould, Smoyer, Amundson, Schorr and Hudkins voted aye. Motion carried 5-0.

Nigro discussed the need for an additional juvenile attorney, noting the three attorneys who are assigned to the Juvenile Court have to cover four courtrooms which doesn't leave them adequate time to read reports and meet with clients.

Nigro also addressed technology needs, explaining they would like to institute a four-year replacement plan for computers (cost of \$12,000 each fiscal year) and make modifications to their case management information system (cost of \$5,000 for each of the next two fiscal years).

RETURNING TO LEGISLATIVE BILL (LB) 561 COSTS

Nigro said he has a good relationship with Senator Ashford and said he would be willing to discuss the County's concerns regarding LB 464 with him. **NOTE:** Senator Ashford introduced the bill.

10) FUTURE FUNDING ISSUES AND PROJECTIONS

Meyer discussed the following documents:

- Lancaster County Levy Projections (Page 2-25)
- Ongoing Budget Issues (Page 2-26)

Schorr requested information regarding workers' compensation claims at CMHC.

Discussion took place regarding the Bridge and Road Fund. Meyer noted he currently transfers about \$6,300,000 out of the fund. Pam Dingman, County Engineer, said there are six bridge structures in the County that need attention. Some will need work this fiscal year and work on the others will be delayed until next fiscal year. She said they are also researching new methods of cleaning bridges in the hopes that will extend their life.

In response to a question from Hudkins, Dingman said her initial assessment is that there is a 10-year backlog of paving projects, adding some plans may no longer be valid due to changes in regulations. Hudkins asked whether she has staff that can address the priorities or will they need to contract for engineering work. Dingman said she believes her staff can "take us where we need to go" but said they will need to look at additional engineering software and equipment in next year's budget. She said their Global Positioning Satellite (GPS) equipment is outdated and has no trade-in value. Dingman noted Douglas and Sarpy County have started doing stakeless paving (everything is modeled in the computer and sent to the field in an electronic file that is uploaded to the construction equipment) and said that is the direction her department will strive to move. Dingman said she has studied the department's budget and has concerns about how encumbered funds have been tracked.

Brief discussion took place regarding CMHC transition costs with consensus to limit the \$500,000 transition funding to one year.

Troy Hawk, Clerk of the District Court, gave an overview of his current year's budget request (to cover cost of living pay raises and an additional employee approved by the Board) and future expenditures (office equipment). Thorpe said CMHC may have equipment his department could use. He also discussed jury space needs.

Jennifer Kulwicki, District Court Administrator, discussed future expenditures: 1) Outfit the new judge's chambers; 2) Update computer equipment and software to address compatibility issues; and 3) Expand use of video conferencing (VTC).

Coordinating the VTC systems with law enforcement systems and possible expansion to state correctional facilities were also discussed.

Sheli Schindler, Youth Services Center (YSC) Director, addressed her department's budget issues: 1) Vehicles; 2) Electronics; and 3) Computer Equipment.

Judy Halstead, Lincoln-Lancaster County Health Department (LLCHD) Director, discussed the steps LLCHD has taken to contain costs on the GA medical side, referencing GA budget information on Page 3-14 and Lincoln-Lancaster County Health Department, Projected Costs for General Assistance: Primary Care Medical Program, July 1, 2013 Through June 30, 2014 (Exhibit D). She said the dental services hours for emergency GA patients have been expanded but she is proposing a slight reduction in the budget because some of those individuals can pay on a sliding fee. Halstead said if LB 887, the Medicaid expansion bill passes, GA in its current form will go away and patients will be transitioned to Medicaid or the health insurance exchange. She added if LB 887 doesn't pass, it may be less expensive for the County to have these individuals enroll through the health insurance exchange and the County pay the difference. **NOTE:** The County Attorney's Office is researching that option. Halstead said another option to explore is whether it would be cheaper to have a not-for-profit provider serve these patients. She noted LCCHD provides services to the County that another provider would want to be paid for, like the 24-hour on-call service. The other cautionary note is that due to the Affordable Care Act (ACA), the pharmaceutical companies may not continue medication assistance programs at their current level, which will significantly increase the County's costs.

There was consensus to authorize Halstead to continue to explore the options she outlined.

Meyer noted the County could be replacing at least three department heads in the next year: Doug Ahlberg, Emergency Management Director; Kit Boesch, Human Services Administrator; and Gary Chalupa, Veterans Service Officer/General Assistance Director.

Meyer also discussed Beginning Deficit (2013-14) (Exhibit E), noting there may not be the ability this year to take some of the measures that were used to makeup the budget shortfall last year.

Schorr suggested proceeds from the sale of several County properties that may be declared surplus property could be used to help makeup the budget shortfall and help fund renovation of the former jail facility (605 South 10th Street).

Schorr exited the meeting at 1:52 p.m. to attend a Nebraska Association of County Officials (NACO) Board of Directors Meeting, noting they will be discussing legislation that could impact Lancaster County.

11) FISCAL YEAR (FY) 2014-2015 BUDGET INSTRUCTION LETTER

There was consensus to not require a certain percentage reduction in department budgets, rather to remind them of the budget situation.

Meyer projected the County will be facing a budget deficit of \$8,000,000.

Smoyer exited the meeting at 2:01 p.m.

12) DEPARTMENT BUDGET HEARING SCHEDULE

There was general consensus to hold the agency budget hearings on Tuesday, May 20th (1:30 p.m. to 5:00 p.m.) and Wednesday, May 21st (8:00 a.m. to 5:00 p.m.).

Smoyer returned to the meeting at 2:04 p.m.

There was also consensus to recommend eliminating the City-County Common Budget Hearings.

MOTION: Amundson moved and Smoyer seconded to recommend to the City that the City-County Common Budget Hearings be eliminated and the City Finance Director and County Budget and Fiscal Officer be asked to share their budget information. Smoyer, Amundson, Raybould and Hudkins voted aye. Schorr was absent from voting. Motion carried 4-0.

13) STRATEGIC PLANNING

There was consensus to schedule discussion of strategic planning with the Management Team and to work with the Personnel Department in developing a Request for Qualifications (RFQ) for a facilitator.

MOTION: Smoyer moved and Raybould seconded to request a legal opinion on how reaching a population threshold of 300,000 will impact the County.

Raybould suggested work with the Legislature to “bump up” the population threshold.

The maker of the motion and the seconder withdrew their motion.

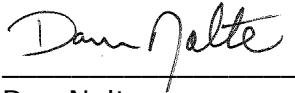
The Board directed Eagan to work with the County Attorney's Office on the population threshold issue.

14) BUDGET WRAP-UP

Meyer said he will disseminate budget instructions to the departments.

15) ADJOURNMENT

MOTION: Smoyer moved and Raybould seconded to adjourn the meeting at 2:14 p.m. Raybould, Amundson, Smoyer and Hudkins voted aye. Schorr was absent from voting. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk



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

Per Diem Options				
	Option 1: FY14 Adopted Budget Plus 30% Pharmacy / Projected Care Days	Option 2: FY14 Projected / Projected Care Days	Option 3: FY14 Adopted Plus 30% Pharmacy / Projected Care Days	Option 4: FY14 Projected / Projected Care Days
Expenditure Budget	\$5,996,275.00	\$6,545,575.00	\$5,996,275.00	\$6,545,575.00
Less Education Program Reimbursed	\$872,212.00	\$872,212.00	\$0.00	\$0.00
Less School Lunch Program Reimbursed	\$93,228.30	\$93,228.30	\$0.00	\$0.00
Plus Indirect Costs (FY12)	\$209,483.00	\$209,483.00	\$209,483.00	\$209,483.00
Plus Depreciation (FY11)	\$203,545.00	\$203,545.00	\$203,545.00	\$203,545.00
Total	\$5,443,862.70	\$5,993,162.70	\$6,409,303.00	\$6,958,603.00
Care Days	19710	19710	19710	19710
Proposed Per Diem Rate for FY13/14	\$276	\$304	\$325	\$353

All options below assume that indirect costs will stay the same. The County may want to evaluate some of the increased resources the Youth Center has utilized recently to attend to the changes that are coming up with LB561.

For example,

- Increased time utilization for county agencies (Attorney's Office, Human Services, etc...)

Per Diem Options

Option 1

- This is the previously discussed per diem rate and what Probation is currently being charged. It is the Adopted FY14 budget plus \$24,500 for pharmaceuticals.

Option 2

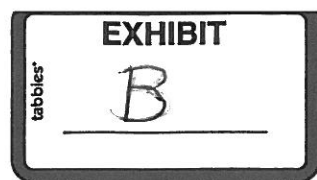
- This is the adopted FY14 budget plus the following items that may be sought over the next year in additional appropriations:
 - \$100,000 for 2 FTEs (one full-time JDO to cover transports and one FTE in on call JDO hours (or partial overtime coverage) for emergency coverage issues.
 - \$24,500 for pharmaceuticals (estimated prescriptions not covered under probation)
 - \$6,200 for evening mental health crisis services (previously provided under the CMHC)
 - \$165,000 for estimated cost-of-living for union employees (based on 7.2% received for each of the last two years).
 - \$129,100 for procurement report items (security equipment, computers and office equipment, transport vehicle)
 - \$60,000 for an additional full-time billing support staff.

Option 3

- This option is the same as option 1 but removes the education and school lunch program reimbursements.
 - If funding is not available for education or school lunch the County is responsible for those costs. With this option the County could recalculate the per diem (like with the City) at the end of the year if these were funded.
 - School lunch program is federally funded.

Option 4

- This option takes into account the expenses listed in Option 2 and the loss of funding discussed in Option 3.
 - Add in anticipated expenses to adopted budget.
 - No education or school lunch.



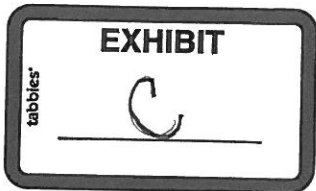
LB 464 - Talking Points

1. County/State Fiscal responsibility needs to be more clearly established. If the intent is to make a clear line between having the county be responsible for pre-adjudicated youth and the state for post-adjudicated youth, this needs to be articulated clearly in the legislation (reference page 36). If cost of evaluations, treatment and transportation for pre-adjudicated youth is now the County cost, then the County should be responsible for supervising these youth and setting up services for them in a manner determined by the county. Given the clarification in the bill of what is included in detention costs, Language should be explicitly made that the cost of Detention will be actual costs of detention to be reimbursed, as determined by the County of the Detention and alternatives.
 2. Community Aid needs to be more than 5 million. For example, this past year we witnessed the Crime Commission need for funding to evaluate programs funded under this bill. There is currently no funding for a database or evaluator to collect this data from the counties. A more reasonable amount to allow for both of these without taking money from the counties needs to be more clearly evaluated with Counties to determine actual need. This can only be evaluated when clarity is provided as to what the State and County will be fiscally responsible for as outlined in #1 above and #3 below.
 3. Clarity is needed on who is fiscally responsible when more than one entity (HHS and Probation) are supervising the same case. Since it is not clear who is fiscally responsible, tracking of money could be an auditing issue and may cause disagreement upon payment sources.
 4. Question exists as to the rights of the family? If parents are the Legal guardian, do they have a right review the evaluations, refuse to pay for services, refuse to cooperate with an evaluation. What is the consequence to the families if they make such choice?
 5. Transfers to Adult Court - Being an identified gang member should be left as a factor to consider when transferring a case to adult court. Lancaster County has seen an increase in gang violence and gang membership is a concern.
- Section 1 and Section 5
 1. Starting everything in juvenile court is a workload question. A workload study should be conducted to address county resource needs to effectively implement this legislation. The Appropriations Bill only addresses the state cost.
 1. Meeting the clear and convincing evidence threshold is a large burden to prove and will require more attorney time.
 - Section 13 43-281 (2)
 1. For juveniles receiving evaluation while in detention, clarity should be provided as to who conducts and transportation to/from evaluation site. Preference is that The Judge shall order the youth to be placed in the temporary custody of Probation for purposes of

temporary release from detention, arranging, conducting and/or utilization of a private transportation agency, for transport to and from evaluation site or all evaluations conducted with youth detained shall be arranged to be occur at the detention facility.

2. (2)(b)Clarity shall be added as to the consequence of not meeting the 21 day restriction and/or review that shall occur to ensure timely evaluations.
- Section 14 43-285 (2)(b)
 1. Add- County attorney to also receive a copy of the evaluation- They should also be privy if defense counsel receives a copy
 - Section 15 286 (B)(III) pg. 32
 1. - language should be added as to how quickly the youth shall be released from detention for transport to YRTC and that HHS is responsible for all costs of detention while pending the transport to YRTCK/G from the time of commitment.
 - Sec 16 43-286 pgs 35-38
 1. (a)- County costs should be explicitly identified at the pre-adjudication phase. Development and supervision of such responsibilities should be given to the county, unless delegated by the county. Treatment and transportation costs are a new cost to the county. Limitations and definition of treatment should be set to ensure an appropriate estimate of cost can be determined. Voluntary treatment at this stage should be at the cost of the family.
 2. (b)iii- clarify Probations responsibility for pre-adjudication evaluations that are not detention- Is this meant to say that Probation will pay for pre-adjudicated evaluations for youth who are not detained? If that is the case, clarify in section (b)(i) that Probation will bear the costs for pre-adjudication evaluations for youth who are detained.
 3. Clarity should be given as to the costs of detention post adjudication. Clarity should be provided as to the costs of any transportation to/from any evaluation, medical appointment etc.
 4. Clarity should be made as to the timeframe allowed between an adjudication of a case to the disposition of the case.
 5. Clarity of all transportation costs should be given. Clarify that when a youth is detained, a youth may be temporarily placed in the custody and supervision of Probation for transportation to and from detention for the purposes of seeking an evaluation, non detention determined medical, dental or other appointment as the court deems necessary and that the costs of such transportation shall be paid for by a fund under Probation.
 6. Section (2)(a)- clarify who pays for the costs incurred during an evaluation or placement incurred when youth are NOT temporarily placed under the supervision of NDHHS. Similarly, under (b)(i) Language should be clarified to state after adjudication, Probation should be responsible for detention costs incurred, by strike "that the juvenile is on probation" line 14 and 15 page 36. The language as written is not clear as to as to who is responsible. If it is determined that the County is responsible post adjudication when not previously disposed of to Probation, there should be a strict time period set for disposition of the case. Cases can be carried out over a year at the post adjudication phase which causes the county to bear significant costs.

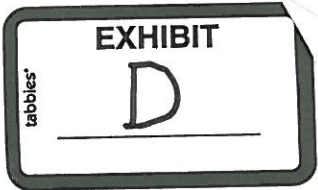
- Page 36 Section 16 (a) 4th line - strike services and add “ overseeing and arranging for: services, detention alternatives, treatment, and transportation.”
- Page 54 Section 3 (b) 20th line -Strike "personnel when the personnel are aligned with evidence-based treatment principles, programs, or practices" No one knows what this really means. Is it saying you can't pay for personnel for any of the programs outlined at the beginning of this subsection unless they are evidence based?.
- Page 54 Section 3(c) 6th line - Strike "evidenced-based practices, principles, and research" instead insert based on supporting research
- Page 54 Section 25 Line 23
This needs to be more than 5 million as we have witnessed this last year that the Crime Commission needs funding to evaluate programs funded under this bill. There is currently no funding for a database or evaluator to collect this data from the counties. A more reasonable amount to allow for both of these without taking money from the counties would be 5.5 million.



LB464 Section 16 payment

County Pays	Probation Pays	OJS Pays	City Pays
If not in any other category.	All youth on probation currently or from the time they are placed on probation until release.	All youth currently OJS All youth committed to Kearney/Geneva from the time committed. Also they will do all transports to YRTC	All city youth not paid for in other categories.
Transportation County pays	Transportation /prob pays	DHHS pays	Transportation city pays
If not in any other category.	Transportation is paid by probation for all youth currently on probation or from the time they are placed on probation.	For all transportation and for all youth that are a ward of the state for a 3a case	In per diem.

- Adjudicated to disposition us not addressed (page 36, line 6)
- County pays for evaluations until adjudicated. Doesn't clarify evaluation costs post adjudicated unless on probation.
- It reads as if probation pays for everything if on probation.
- Doesn't clarify who takes 'lead' if they fall into more than 1 category.
- (page 38, line 9-11) Medical costs are covered by HHS if 3A, otherwise parent then legal guardian then County. Probation is NOT responsible for more than per diem (would need to recalculate per diem).



LINCOLN-LANCASTER COUNTY HEALTH DEPARTMENT
PROJECTED COSTS FOR GENERAL ASSISTANCE: PRIMARY CARE MEDICAL PROGRAM
July 1, 2013 through June 30, 2014

STAFFING DETAIL

Position	FTE	SALARY	FICA	LIFE	PEHP	HEALTH	PENSION	DENTAL	TOTAL
Registered Nurses	2.00	85,625	6,550	256	1,354	20,607	7,706	1,089	123,187
Diabetic Counselor	0.25	20,800	1,591	-	-	-	-	-	22,391
Senior Office Assistant - Clinic	1.00	37,986	2,906	132	780	16,133	4,285	434	62,656
Medical Records/Billing	0.75	19,967	1,527	-	-	-	-	-	21,495
Medical Technologist	0.75	39,117	2,993	101	488	9,717	4,489	384	57,289
TOTALS	4.75	203,496	15,568	489	2,622	46,457	16,480	1,907	287,018

LINCOLN-LANCASTER COUNTY HEALTH DEPARTMENT
PROJECTED COSTS FOR GENERAL ASSISTANCE: PRIMARY CARE MEDICAL PROGRAM
July 1, 2013 through June 30, 2014

PROJECTED COSTS FOR GENERAL ASSISTANCE

FY 2014 EXPENDITURES PROJECTED

PERSONNEL

Salaries	\$	203,496
Benefits	\$	83,523

CONTRACTUAL

Physician services	\$	86,802
Dental services	\$	30,000
Professional liability	\$	6,500

Lab Services \$ 40,000

ADMINISTRATIVE SUPPORT

\$ 9,300

TOTAL PROJECTED EXPENSES \$ 419,620

Projected Lab Testing Cost \$ 40,000

FY 2014 REVENUE PROJECTED

Medicaid Reimbursement

SSI-Medical	\$	15,000
SSI-Dental	\$	6,000

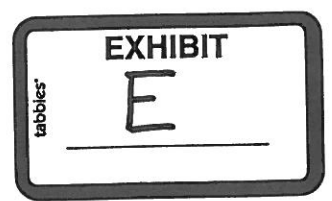
Service Fees \$ 3,700

County \$ 394,920

County \$ 40,000

TOTAL PROJECTED REVENUE \$ 419,620

Total Revenue needed for lab tests \$ 40,000



Beginning Deficit (2013-14)

Property Tax Funded Budgets - Original	4,593,534
1.6 cents used from RTSD	3,219,192
Workers Comp funding needed	500,000
Other Self Insurance funding needed	300,000
CMHC employee payout	<u>830,000</u>
	9,442,726

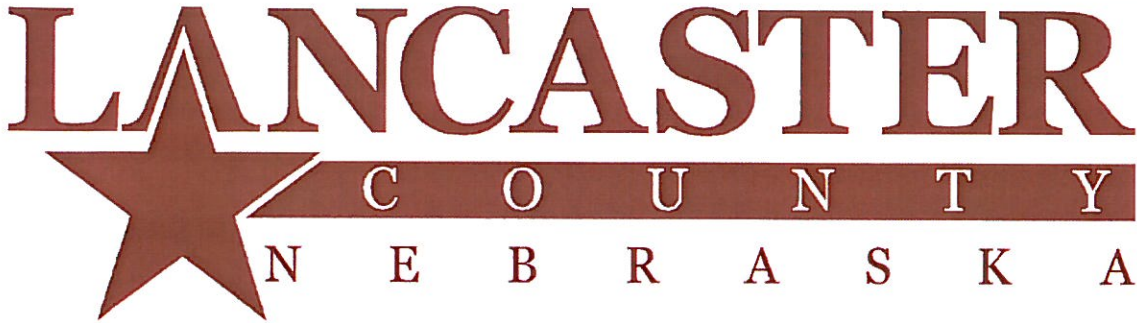
Steps taken to make up shortfall:

Increases to General Fund expenditures	1,457,635
Increases to General Fund revenues	(582,866)
Transfer of Keno	(1,000,000)
Excess Beginning Fund Balance	(963,500)

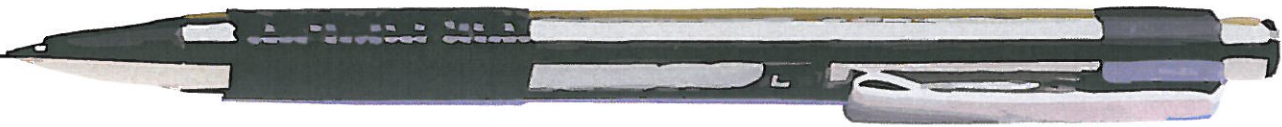
Transfer from Lancaster Manor Fund to WC, Other Self Insurance, and Employee Payout	(1,630,000)
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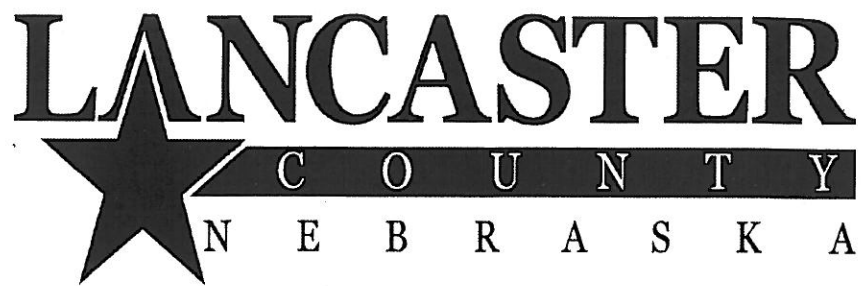
Property Tax:		
3% Projected Valuation Increase	(1,094,400)	(1,446,543)
CMHC Property Tax	(1,642,961)	(1,642,961)
Delinquent Tax Reduction	<u>(767,442)</u>	<u>(486,751)</u>
	(3,504,803)	(3,576,255)

1.3 cents used from RTSD (expenditures were less to allow for the decrease)	(2,615,595)
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FY 14
Mid-Year
Budget
Retreat





Budget Calendar for Fiscal Year 2015

March 3, 2014	Distribute Budget Forms
April 4	Agency Budgets to Budget & Fiscal Department
April 5-30	Administrative Review of Agency Requests
Thursday, May 1	Overview of Budget to County Board (Staff Meeting - TBA; Room 113)
Tuesday, May 21	Agency Budget Hearings (1:30 p.m. - 5:00 p.m.; Room 113)
Wednesday, May 22	Agency Budget Hearings (8:00 a.m. - 5:00 p.m.; Room 113)
Thursday, May 29	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 5	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 12	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 19	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Thursday, June 26	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
July 1-15	Preparation of Budget Document
Thursday, July 10	Budget Work Session (Staff Meeting - 8:30 a.m.; Room 113)
Tuesday, July 15	Common Budget Hearings (12:00 - 5:00 p.m.; Room 113)
Thursday, July 17	Final Work Session (8:00 a.m. - 4:30 p.m.; Room 113)
Thursday, July 31	File Proposed Budget with County Clerk
Thursday, July 31	Direct Clerk to Publish Notice of Public Hearing on County Budget
Thursday, August 7	Review Ag Society/Rural Fire Budgets (TBA; Room 113)
Tuesday, August 26	Public Hearing on County Budget (10:30 a.m.; Chambers)
Tuesday, August 26	Adopt County Budget (10:30 a.m.; Chambers)
Thursday, January 29	Mid Year Budget Retreat

PUBLIC NOTICE

(Revised)

TO: All County Departments
FROM: Larry Hudkins, Chair
DATE: May 10, 2013
RE: Department Budget Hearing Schedule

DEPARTMENT BUDGET HEARING SCHEDULE

The County Board will hold department budget hearings on Tuesday, May 21, 2013 and Wednesday, May 22, 2013 at the County-City Building. 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 or 441-6869.

TUESDAY, MAY 21, 2013

1:30 pm - County Court (622)
1:50 pm - District Court (624)
2:10 pm - District Court Clerk (621, 751)
2:30 pm - County Extension (645)
2:50 pm - Juvenile Probation (673)
3:10 pm - Break
3:20 pm - Public Defender (625)
3:40 pm - County Attorney (652)
4:00 pm - County Sheriff (651)
4:30 pm - Miscellaneous Budgets (805,028,041)

WEDNESDAY, MAY 22, 2013

8:00 am - County Clerk (602)
8:20 am - County Treasurer (603)
8:40 am - County Assessor (605/606)
9:00 am - County Engineer/GIS (703,615)
9:20 am - Records Management (648)
9:40 am - Break
9:50 am - Property Management (066)
10:10 am - Miscellaneous Budgets (601,611,613)
10:30 am - Election Commissioner (607,627)
10:50 am - Weed Control (064)
11:10 am - Juvenile Court (623)
11:30 am - Corrections (671)
12:00 pm - Lunch
1:00 pm - Human Services (837)
1:20 pm - Vets Affairs/General Asst (801,803)
1:40 pm - Community Corrections (676)
2:00 pm - Mental Health Center (063)
2:30 pm - Break
2:40 pm - Youth Services Center (678)
3:00 pm - Adult Probation (674)
3:20 pm - Risk Management (012,013)
3:40 pm - Visitors Promotion (018,019)
4:00 pm - Agricultural Society
4:20 pm - Emergency Management (693)
4:40 pm - Miscellaneous Budgets (612, 618, 628)

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

2014 Commons Meeting Schedule

DATE	TIME
Tuesday, January 14, 2014	9:00 a.m.
Monday, April 7, 2014	12:45 p.m.
Tuesday, July 15, 2014 Budget Hearings	1:00 p.m.
Monday, October 6, 2014	12:45 p.m.

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MEMORANDUM

TO: All County Departments
FROM: Larry Hudkins, Chair
DATE: March 8, 2013
RE: 2013-14 Budget Requests

The County Board recently reviewed the status of the 2012-13 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. Public Safety, which includes law enforcement and the judicial system, is an important function of Lancaster County. The new adult correctional facility will open in fiscal year 2014 which will bring additional costs to the County.
2. Payroll costs, which include benefits, increase on an annual basis between \$1.5 million and \$2.0 million.
3. The condition of our economy will again affect the upcoming budget. Revenues, including interest income, have been on the decline and will have an impact on fund balances as well as projected income for FY2013-14. Fund balances of the County's self insurance funds have been on the decline as well.

The County Board anticipates budget requests for FY2014 will be far greater than our ability to pay. Last budget year the County started with an estimated shortfall of \$6.7 million. The Board understands asking for 97% budgets is not feasible for FY2014 budget requests, but need your departments to understand the FY2014 budget will be another tough budget year. The Board is asking each department to review their operations and programs to come up with ideas to cut costs. Please bring those ideas with you to your budget hearing to discuss with the Board. The Board understands this could reduce staffing. Due to these budget concerns, the Board is asking that out of state travel for training and conferences not be included in your budget request.

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

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

Please follow all of the instructions and properly complete all forms by April 3, 2013.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the form listing the federal grants your department has been awarded for FY2014. Include the awarded amount, the federal agency awarding the grant along with the program title, the business unit used for accounting purposes, the revenue account, any positions funded by the grant, the grant period, and any county match.

Micro Computers

As in the past, the Board will budget for micro computers funded with property tax dollars in the Information Services budget. Please identify your FY2014 need on the Micro Computer Request Form. Your request for FY2014 must be submitted at the same time as your budget.

Cutoff on Expenditures

The cutoff for FY2013 purchase requisitions will be May 1, and the last date for sending payment vouchers to the Clerk will be June 30. Payroll will be accrued through June 30.

Salaries

As usual, FY2014 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 FY2013 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
FY14 BUDGET**

- 1-1 FY14 PROJECTED ADDITIONAL APPROPRIATIONS
- 1-2 FUTURE FUNDING REQUESTS
RESPONSE FROM AGENCIES

**LANCASTER COUNTY
FY2014 PROJECTED ADDITIONAL APPROPRIATIONS
MID-YEAR FY2014 BUDGET REVIEW**

<u>AGENCY</u>	<u>SALARY</u>	<u>OTHER AMOUNT</u>	<u>TOTAL</u>
601 COMMISSIONERS	3,500	-	3,500
602 CLERK	15,794	-	15,794
603 TREASURER	6,000	60,700	66,700
605 ASSESSOR /ROD	-	-	-
607 ELECTION COMM	25,000	275,000	300,000
610 INFORMATION SERVICES	-	-	-
611 BUDGET & FISCAL	6,100	-	6,100
613 ADMIN SERVICES	-	-	-
615 G.I.S.	-	-	-
621 CLK OF DIST CT	20,000	-	20,000
622 COUNTY COURT	-	44,500	44,500
623 JUVENILE COURT	-	30,000	30,000
624 DISTRICT COURT	26,000	24,000	50,000
625 PUBLIC DEFENDER	-	-	-
627 JURY COMMISSIONER	-	-	-
645 COOPERATIVE EXTENSION	-	-	-
648 RECORDS INFO & MGMT	-	7,800	7,800
651 SHERIFF	187,873	-	187,873
652 ATTORNEY	-	-	-
671 CORRECTIONS	-	-	-
673 JUVENILE PROBATION	-	-	-
674 ADULT PROBATION	-	-	-
676 COMMUNITY CORRECTIONS	-	-	-
678 YOUTH SERVICES	-	-	-
703 COUNTY ENGINEER	-	-	-
751 MENTAL HEALTH BOARD	-	-	-
801 GENERAL ASSISTANCE	-	-	-
803 VETERANS SERVICE	-	-	-
837 HUMAN SERVICES	-	-	-
21 BRIDGE FUND	-	-	-
63 MENTAL HEALTH	-	-	-
64 WEED CONTROL	-	-	-
66 CO PROP MANAGEMENT	-	-	-
TOTAL ADDITIONAL	<u>290,267</u>	<u>442,000</u>	<u>732,267</u>
LESS OTHER FUNDS	-	-	-
GENERAL FUND	290,267		732,267

FY14 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 FY13	870,604	303,950			1,174,554
ACTUAL FY12	181,432	598,454	4,500	-	784,386
ACTUAL FY11	121,702	575,008	32,500	-	729,210
ACTUAL FY10	527,244	186,343	89,481	-	803,068
ACTUAL FY09	483,631	269,500	77,500	-	830,631
ACTUAL FY08	398,842	389,257	585,703	-	1,373,802

Lancaster County
Funding Issues

Clerk of the District Court	Vertical Carousels	\$32,000
	File Scanner	\$5,000
	Microfilm Viewer/Printer	\$12,000
	Jury Space	
Juvenile Court	Replace 4 computers	\$4,000
District Court	New Judge's chamber	
	Computers and software	
	Video Teleconferencing systems	
Public Defender	Additional Staffing by FY2015 -	
	Felony Attorney Position	\$88,572
	Juvenile Attorney Position	\$88,572
	Continue to upgrade technology -	
	computers (each year)	\$12,000
case management system (Over next 2 years)	<u>\$10,000</u>	
		\$199,144
Records Management	Storage space and Shelving	\$3,000
Corrections	Maintenance Position (Fiscal Year 2014)	
Youth Services Center	Agency Vehicle	\$25,000
	Electronics	\$49,100
	Computers	\$31,000
	Office Equipment	\$12,000

County Board - FY14

Regular Salaries -	13 pay periods @ \$1,522.47 * 5 Commissioners	<u>98,960.55</u>
		98,960.55
FICA -	98,960.55 * 7.65%	7,570.48
Retirement -	98,960.55 * 5.2% * 1.5	7,718.92
Total Increases due to Salary Adjustments		114,249.95
Health Insurance	3,089.24*6 months (1 Family/1 - 2/4 Party/ 1 Single)	18,535.44
Life Insurance	36.75 * 6 months (7.35 per Commissioner)	220.50
Dental	203.17 * 6 months (1 Family/2 - 2/4 Party/1 Single)	1,219.02
LT Disability	(.0039)	385.95
PEHP	125*13 pay periods	1,625.00
Total Increases		136,235.86
Amount Budgeted -		
Salaries		194,040.00
FICA		14,845.00
Retirement		15,135.00
Health Insurance		37,512.00
Dental Insurance		2,438.00
Long Term Disability		757.00
PEHP		<u>3,250.00</u>
		267,977.00
Amount Spent @ 12-31-13		
Salaries		98,327.15
FICA		7,150.73
Retirement		7,669.29
Health Insurance		18,755.94
Dental Insurance		1,219.02
Long Term Disability		378.37
PEHP		<u>1,655.00</u>
		135,155.50
Remainder of budget		132,821.50
Increase of Salaries over Remainder of budget		<u><u>3,414.36</u></u>

**LANCASTER COUNTY
REQUEST FOR ADDITIONAL APPROPRIATIONS
FOR FISCAL YEAR 2014**

FUND	11
AGENCY	602
B.U.	6020

BUSINESS UNIT: County Clerk

	APPROVED BUDGET	EXPENDED 12/30/2013	MAY - JUNE ESTIMATE	TOTAL ANTICIPATED	ADDITIONAL REQUIRED
TOTALS	961,046	504,313	472,527	976,840	15,794

ADDITIONAL REQUESTS FOR THE FOLLOWING OBJECTS:

<u>BUS UNIT</u>	<u>CODE</u>	<u>OBJECT DESCRIPTION</u>	<u>AMOUNT</u>	<u>EXPLANATION OF INCREASE</u>
6020	61210	Regular Salaries	9,350	Board approved cost of living
6020	61510	FICA	715	
6020	61520	Retirement	729	
6020	61250	Temporary Salaries	5,000	BOE temps
TOTAL (MUST EQUAL ADDITIONAL REQUIREMENT)			15,794	

602-1



LANCASTER COUNTY TREASURER
ANDY STEBBING

William E. Jarrett
Chief Deputy

555 South 10th Street
Lincoln, NE 68508

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

January 13, 2014

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

RE: Mid-Year Budget Review

Dear Dennis:

Based on the first six months of FY13-14, the Treasurer's Office may need approximately \$66,700 in additional allocations to year-end.

Again this year, we have implemented several cost saving projects. One of the most significant is the Banking Services RFP which in time will save our office and the participating County departments an estimated \$100,000 in fees and add additional technology efficiencies. Although we have filled all full time allotted positions, we are holding two part time positions open until we can determine if we can manage without them. With the new updated computers, cash counting machines and scanners our office continues to add efficiencies in addition to exploring additional technologies and services that will allow the office to operate as efficiently as possible. We are watching and evaluating daily our FTE's in hopes of not needing to fill the part time positions.

It appears at this time our budget will be able to absorb both the 1% pay increase to the AFSMCE employees and the 2% raise to "C" class employees. Another unexpected expense incurred during the first half of the fiscal year was due to a long time employee's retirement which was not budgeted for. A major portion of the \$66,700 request for additional allocations is due to a misunderstanding with Informational Services (IS) over the costs of support services related to the new tax system. During initial meetings with Mr. Henderson a \$120,000 savings in support costs was discussed. When technology support fees were posted on the IS website, costs were \$60,000 more than initially discussed. At mid-year budget, expenses are up 1.9% which obviously could change by the end of the fiscal year. We are working very hard to hold positions open to keep expense down. We are maintaining the current number of employees for now in hopes to offset some of the \$66,700. We will have a much better idea come end of year budget projections but I am confident this number will be less.

603-1

At mid-year, it appears revenues will be close to the original submitted budget figures. Interest rates continue to be stagnant on business/government deposits. The recent implementation of Insured Cash Sweep (ICS) services with a few of the approved depository banks have increased rates slightly.

Sincerely,

A handwritten signature in black ink that reads "Andy Stebbing". The signature is written in a cursive, flowing style.

Andy Stebbing
County Treasurer

**LANCASTER COUNTY TREASURER'S OFFICE
ESTIMATED EXPENDITURES 2013-14 BUDGET**

ACCOUNT NAME COUNTY TREASURER 603	OBJECT CODE	2013-14 BUDGET	Estimated Expenditures for 2013-14 Budget	CHANGE BUDGET TO ACTUAL	% CHANGE BUDGET TO ACTUAL
Official's Salary	61110	\$81,685	\$82,500	\$815	1.00%
Deputy's Salary	61150	\$75,333	\$77,100	\$1,767	2.35%
Regular Salary	61210	\$1,595,778	\$1,595,778	\$0	0.00%
Temporary Salary	61250	\$63,600	\$63,600	\$0	0.00%
Overtime	61310	\$100	\$100	\$0	0.00%
FICA Contributions	61510	\$138,680	\$138,680	\$0	0.00%
Retirement Contributions	61520	\$136,718	\$136,718	\$0	0.00%
Group Health Insurance	61530	\$501,311	\$501,311	\$0	0.00%
Group Dental Insurance	61540	\$25,121	\$25,121	\$0	0.00%
Long-Term Disability	61650	\$6,823	\$6,823	\$0	0.00%
Post-Employment Health PEHP	61660	\$6,500	\$10,000	\$3,500	53.85%

PERSONNEL TOTAL	\$2,631,649	\$2,637,731	\$6,082.00	0.23%
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Office Supplies	63110	\$40,000	\$40,000	\$0	0.00%
Other Operating Supplies	63345	\$500	\$500	\$0	0.00%
Grounds Maintenance Supplies	63820	\$200	\$200	\$0	0.00%
Other Repair & Maint Supplies	63895	\$500	\$500	\$0	0.00%
Information Services	64285	\$183,300	\$244,000	\$60,700	33.12%
Other Misc. Contracted Svs	64295	\$72,000	\$72,000	\$0	0.00%
Meals	64710	\$280	\$280	\$0	0.00%
Lodging	64715	\$825	\$825	\$0	0.00%
Fares	64720	\$0	\$0	\$0	
Mileage	64725	\$2,000	\$2,000	\$0	0.00%
Parking & Tolls	64730	\$25	\$25	\$0	0.00%
Vehicle Rental	64735	\$0	\$0	\$0	
Telephone - Local	64810	\$17,800	\$17,800	\$0	0.00%
Telephone - Long Distance	64815	\$550	\$550	\$0	0.00%
Postage	64855	\$145,000	\$145,000	\$0	0.00%
Printing	64910	\$27,750	\$27,750	\$0	0.00%
Photocopying	64915	\$3,000	\$3,000	\$0	0.00%
Advertising	64925	\$11,000	\$11,000	\$0	0.00%
Memberships & Dues	65660	\$1,100	\$1,100	\$0	0.00%
Books & Subscriptions	65665	\$1,011	\$1,011	\$0	0.00%
Enrollment Fees & Tuition	65670	\$600	\$600	\$0	0.00%
Refunds & Repayments	65685	\$0	\$0	\$0	
Contingencies	65690	\$0	\$0	\$0	
Other Misc. Fees & Services	65845	\$800	\$800	\$0	0.00%
Flood Insurance	65925	\$1,350	\$1,350	\$0	0.00%
Other Insurance	65935	\$11,800	\$11,800	\$0	0.00%
Officials' Bonds	65950	\$0	\$0	\$0	
Employees' Bonds	65955	\$500	\$500	\$0	0.00%
Building R&M	66225	\$7,500	\$7,500	\$0	0.00%
Security Equipment R&M	66280	\$3,000	\$3,000	\$0	0.00%
Other Equipment R&M	66410	\$2,500	\$2,500	\$0	0.00%
Building Rent	66520	\$222,105	\$222,105	\$0	0.00%
Office Equipment	67415	\$2,000	\$2,000	\$0	0.00%
Furniture & Fixtures	67465	\$1,000	\$1,000	\$0	0.00%
Computer Equipment	67475	\$4,000	\$4,000	\$0	0.00%
Other Misc. Equipment	67495	\$14,000	\$14,000	\$0	0.00%

Total Other Expenses	\$777,996	\$838,696	\$60,700	7.80%
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TOTAL EXPENSES	\$3,409,645	\$3,476,427	\$66,782	1.96%
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603-3

REVENUES BY BUSINESS UNIT

FUND
BUSINESS UNIT
LAST UPDATED

11 Lancaster County General Fund
6030 Treasurer Administration
1/16/2014

Object #	Object Description	Prior Year Actuals FY12-13	Current Year Budget FY13-14	Current Year YTD Actuals FY13-14	Projected Current Year Final Actuals FY13-14
REVENUES					
55100	COMMISSIONS	0	-3,900,000.00	0	
55110	Property Tax Commission	-3,360,380.02	0	-1,632,882.14	(\$3,377,500.00)
55112	Motor Vehicle Tax Commission	-215,001.69	0	-114,426.18	(\$213,941.00)
55114	Wheel Tax Commissions	-154,550.26	0	-82,025.69	(\$189,000.00)
55120	Homestead Exempt Commission	-93,488.72	0	-15,753.54	(\$94,400.00)
55128	2009 Property Tax Relief Comm	-70,100.38			
55129	Property Tax Relief Commission (Credit)	-70,100.38	0	0	(\$140,200.00)
55200	FEES	0	-1,250,000.00	0	
55210	Drivers License Fees	-204,404.75	0	-99,333.25	(\$200,145.00)
55215	MV Registration Fees	-545,530.75	0	-242,557.75	(\$513,855.00)
55230	Distress Warrant Fees	-1,034.00	0	-741.29	(\$949.00)
55240	Tax Sale Redemption Fee	-10,420.00	0	-924.00	(\$8,900.00)
55245	Tax Sale Certificate & Adv Fee	-6,430.00	0	-91.90	(\$6,200.00)
55265	Boat Registration Fee	-10,928.00	0	-2,552.00	(\$11,000.00)
55290	Chck Collection Fee	-1553	-2,000.00	-1,728.00	(\$2,578.00)
55295	Auto Title Fee	-349,946.75	0	-173,450.00	(\$351,000.00)
55340	Sales Tax Fees	-1,798.47	0	-845.40	(\$1,800.00)
55355	Rental Vehicle Fees	-21,761.07	0	0.00	(\$19,023.00)
55380	MV Flat Fees	-25,254.55	0	-13,037.16	(\$26,255.00)
55495	Other Miscellaneous Fees	0	0	0	\$0.00
55878	Postage Reimbursement	-180.00	0	-115.45	(\$175.00)
55896	Other Reimb & Refunds	-51.28	0	0	\$0.00
57100	INTEREST INCOME	0	-105,000.00	0	
57110	CD Interest	-30,511.14	0	-13,911.59	(\$25,881.72)
57120	Interest on Pools	-75,105.74	0	-28,480.09	(\$52,480.09)
57195	Other Interest Income	-4,568.53	0	-1,704.80	(\$2,881.00)
58595	Other Miscellaneous Revenues	-4,185.15	0	-750.70	(\$3,400.00)
		-5,257,284.63	-5,257,000.00	-2,425,310.93	(\$5,241,563.81)
	All Revenues	-5,257,284.63	-5,257,000.00	-2,425,310.93	
	Variance	0.00	0.00	0.00	

6030-1

Dennis M. Meyer

From: Dave J. Shively
Sent: Tuesday, January 21, 2014 11:37 AM
To: Dennis M. Meyer
Subject: Mid-Year

Dennis:

Because of three special mail elections (Panama, Lincoln Public Schools and the City of Hickman) as well as COLA's etc., I am anticipating that I will be short \$300,000 for this year's budget. Of that total, I anticipate that we would be reimbursed between \$275,000 and \$280,000.

If you need additional information, please let me know.

Dave

David J. Shively
Lancaster County Election/Jury Commissioner
601 North 46th Street
Lincoln, NE 68503
(402) 441-7311
(402) 441-6379 (fax)
lancaster.ne.gov/election
Find us on Facebook: <https://www.facebook.com/lancastercountyelections>
Find us on Twitter: <https://twitter.com/LCElections/>

Budget & Fiscal - FY14

Regular Salaries -

3%	Director	13 pay periods @ 3,756.00	48,828.00
	Accountant	13 pay periods @ 2,962.78	38,516.14
	Grant Coord	7 pay periods @ 2,126.88 (Step 6)	14,888.16
	(C14)	6 pay periods @ 2,203.60 (Step 7)	<u>13,221.60</u>

115,453.90

FICA -

8,832.22

Retirement -

9,005.40

LT Disability

450.27

Total Increases due to Salary Adjustments

133,741.80

Health Insurance (3,089.24 * 6 - Family, 2/4 Party, Single) 18,535.44

Life Insurance (16.17 per month) 97.02

Dental Insurance 914.28

PEHP 975.00

Total Increases 154,263.54

Total Spent @ 12-31-13

Salaries 115,093.15

FICA 8,487.66

Retirement 8,977.33

Health Insurance 18,632.45

Dental Insurance 914.28

Long Term Disability 432.97

PEHP 990.00

Total estimated amount 307,791.38

Amount Budgeted -

Salaries 225,018.00

FICA 17,214.00

Retirement 17,551.00

Health Insurance 37,265.00

Dental Insurance 1,829.00

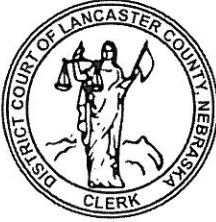
Long Term Disability 878.00

PEHP 1,950.00

301,705.00

Increase of Salaries over Remainder of budget

6,086.38



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

January 17, 2014

To: Mr. Dennis Meyer

From: Troy L. Hawk

RE: 2011 Mid-Year Budget Review

Dear Dennis:

My staff and I have gone over our funding requirements for the remainder of FY 2014 and have identified the following additional budget requirements:

Current Year's Budget

Clerk of the District Court (6210)

We will require an additional **\$20,000** to cover the cost of living pay raise approved by the County Board, and for the cost of an additional employee. As you may recall, last fall we allowed one of our employees to move over to become Judge Flowers' bailiff. On September 19, 2013, the County Board committed to make funding available to bring her back to the Clerk's Office in the event Judge Flowers' replacement did not retain her as a bailiff. Part of the \$20,000 funding shortfall assumes that she will return to our office in February 2014.

We anticipate an additional **\$130,000** in revenue for this fiscal year. This is due to the State of Nebraska catching up on IV-D reimbursements from 2013. Therefore, this is not an increase in revenue so much as the State catching up on arrears to us in IV-D payments.

Mental Health Board (7510)

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

Future Year Expenditures

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

- a. Vertical Carousels. Three (3) rebuilt vertical carousels for file storage were

CHUCK SALEM – CHIEF DEPUTY

621-1

purchased in January 2003. Due to the age of the units it is very hard to find replacement parts. We have one (1) unit that is only partially functional and will need to be replaced if it gets worse. If a rebuilt unit can be located (which is uncertain) its cost would be approximately \$12,000 per carousel; new units would be approximately \$32,000. We may need to replace one or more of these in coming years as replacement parts become more scarce.

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

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

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

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

Sincerely,



Troy L. Hawk
Clerk of the District Court

Lancaster County Court THIRD JUDICIAL DISTRICT

January 10, 2014

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

Dear Dennis:

RE: Mid-Year Budget Review for County Court

JUDGES

Matthew L. Acton
James L. Foster
Thomas W. Fox
Timothy C. Phillips
Gale Pokorny
Susan I. Strong
Laurie J. Yardley

Agency 622 - County Court

No real big overages in county court's budget. At this time I anticipate the following adjustments to budget:

#63120	Duplicating Supplies	\$3000.00
#64120	Legal Services	\$40000.00
#64915	Photocopying	\$1500.00

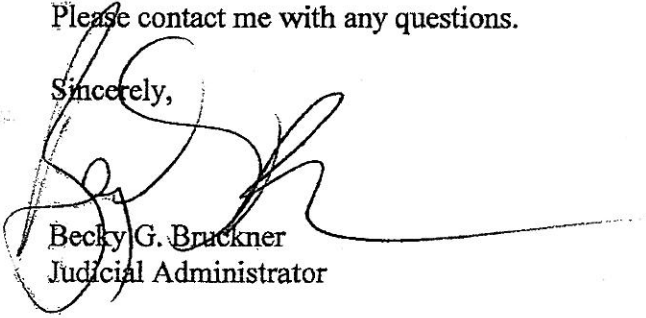
JUDICIAL ADMINISTRATOR

Becky Bruckner

Aside from legal fees, we don't have any real areas of concern. While Guardian Ad Litem fees are currently running below budget, we will be monitoring that carefully as we move ahead dealing with cases for which Judith Widener was the guardian.

Please contact me with any questions.

Sincerely,


Becky G. Bruckner
Judicial Administrator



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

Theresa Emmert
Court Administrator

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

Separate Juvenile Court of Lancaster County



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

RECEIVED

JAN 13 2014

LANCASTER COUNTY
BOARD

January 13, 2014

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

RE: Mid-Year Budget Review

Mr. Meyer:

In response to Commissioner Hudkins' request for a mid-year budget report, we have reviewed the documentation reflecting Juvenile Court expenditures for Fiscal Year 2013-2014 through December 31, 2013. Overall, we are slightly over our adopted budget by approximately 1.5% at this time.

With respect to case filings, the number of cases filed by the County Attorney has flattened out and is on par with the previous year. Our total expenditures for attorney fees at the mid-year point is about \$20,000 less than last year at this same point and we believe that this trend will continue unless the number of case filings increases. The new Attorney Fee Billing System went online January 1, 2014 and we hope to have good reports from this system by the time we start budget planning for FY 2014-2105. We are under budget at this time for boarding contracts and anticipate remaining under budget in this category for the remainder of this fiscal year with the plan to use our boarding home funds only as a last resort.

We anticipate needing additional funds to cover our expenses at this time. Based upon the average amount of attorney fee expenses submitted in the first half of this fiscal year, we believe that an additional \$30,000 for attorney fees will be necessary.

623-1

As for future-year expenditures, we anticipate needing to replace four older computers which we have been putting off for the last several years due to budget constraints but cannot put off any longer. Estimated total cost for the computers is around \$4000 and this will be a microcomputer request in our 2014-2015 budget.

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

Sincerely,



Reggie L. Ryder
Presiding Juvenile Court Judge



Theresa Emmert
Juvenile Court Administrator



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



TO: Dennis Meyer, Lancaster County Budget & Fiscal Officer
FROM: Jennifer Borgerding Kulwicki, District Court Administrator
DATE: January 15, 2014
SUBJECT: 2013-2014 Mid-year Budget Review

In response to the request from the Lancaster County Board of Commissioners for a mid-year budget report, I have reviewed the documentation reflecting the District Court's expenditures for the Fiscal Year 2013-2014 through December 31, 2013. Although most of our expenses are on target with the adopted budget, our projections indicate we will be **over our annual budget by approximately 2.2% with a shortfall of approximately \$50,000.**

Current Year's Budget

Unclassified Employee Salary Increase

The County Board recently approved a 2% salary increase for most unclassified employees, as well as a 5.7% market increase for our two District Court Law Clerks. The 2% salary increase extended to the District Court Child Support Referee and her bailiff as well. In addition, our department has had some staff changes, which have increased the projected costs associated with insurance. We will also be short in our PEHP line.

The corresponding salary, insurance, FICA, PEHP, and retirement contributions costs will require an additional **\$26,000** increase to our budget.

Court Competency Evaluations

As a reminder, the county has a statutory obligation (Nebraska Revised Statute 29-1823) to cover the fees associated with competency evaluations, which are utilized to determine whether an individual has the ability to understand and rationally participate in the court process. As of the end of December, we have overspent approximately \$5,311 more than was budgeted in this area. In reviewing the associated expenses, there was simply an unusually high number of evaluations ordered (many related to cases originating in county court). At this point, determining whether this trend will continue is difficult to assess.

This type of cost is one of many that the District Court has virtually no control regarding nor is there an easy way to assess how many individuals will require this type of evaluation during the remaining six months of this budget cycle. That said, we anticipate at least an additional \$10,000 worth of expenses will likely be incurred. Thus, we are asking for a total increase of **\$16,000** in this area.

Communication Equipment

There have been a variety of issues with regard to the sound systems in several of the courtrooms, which have necessitated quite a few service calls and the replacement of some equipment. At the end

of December, we had overspent in this area by approximately \$2,700, and additional invoices will be arriving in the next few weeks with regard to the replacement of two amps and a wireless microphone system totaling an additional \$3,000. The sound systems in the majority of the courtrooms are around fourteen years old, so there is a high probability that additional repairs and the replacement of equipment will be needed during the next six months. Thus, we are asking for a total increase of **\$8,000** in this category.

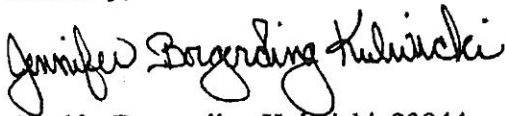
Future Year Expenditures

Judge Flowers recently retired at the end of last year. The process to find a new judge has started. With regard to the addition of new personnel, there may be some costs with regard to making sure the new judge's chambers are sufficiently outfitted.

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

Finally, the District Court will be installing Video Teleconferencing (VTC) systems in our courtrooms to be used for remote appearances in hearings by some jail inmates. This type of system is already in use in Courtroom #22 by the county court and our judges for arraignments on Wednesday mornings. Part of the initial cost for developing a VTC in a courtroom here is already budgeted. However, the District Court is looking at expanding this capability beyond the use by inmates at the jail and is looking at installing a VTC capability in each of our courtrooms that can be used in other situations. At this time we are still researching the capabilities, requirements, and legal issues surrounding such a venture. Additionally, given the age of sound systems in our courtrooms (the majority of systems are around fourteen years old as mentioned above), some upgrades may be required in moving to systems compatible with a digital VTC system. Cost is unknown at this time.

Sincerely,



Jennifer Borgerding Kulwicki, 23944
District 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: January 16, 2014
SUBJECT: Response To the Mid Year Budget Review Memo

In response to the two questions you pose in your Memo of December 19, 2014, here is our office's response:

1. Our revenues and expenditures are on target with the adopted budget.
2. Regarding future expenditures, we expect additions to staffing and continued expenditures in improving technology.
 - a. **Technology** – each year we attempt to replace one fourth of our office's computer hardware at an approximate cost of \$12,000 each fiscal year. This four year replacement plan is the standard for law offices using technology in the same manner as our office. In addition, we are seeking some modifications to our current case management information system with an approximate cost of \$5,000 for each of the next two fiscal years.
 - b. **Additional Staff** –
Felony Attorney Positions – I have attached to this Memo, another memorandum which I am presenting to the Board on January 23, 2014. In summary, that memorandum advocates for the county to add 1 additional felony attorney yet this fiscal year to save the county \$60,000 per year on assigned counsel legal fees. The number of cases actually support the addition of 2 felony attorneys for a cost saving to the county of \$120,000 per year. However, it is prudent to add 1 position at this time and monitor the caseload for another

year. If the cases continue to come in at the current rate, another felony attorney position should be added in the next fiscal year to save the county additional money.

Juvenile Attorney Position – It has come to the point where 3 attorneys (one being a supervisor) can no longer cover 4 juvenile courtrooms and provide the quality of legal services that the youth deserve. Meetings between clients and their attorneys in a confidential setting in advance of important hearings is impossible with the current staffing levels and yet all national standards indicate that this is fundamentally important to the services that are provided. We hope to have a grant attorney to assist with some of the workload in 2014, but it is our goal to add another attorney position to the juvenile division in January of 2015, when that grant attorney position ends.

This 1 additional juvenile attorney position does not take into account any legislation that might be passed by the Nebraska Legislature in 2014.

In summary, we believe that it is wise to add 1 felony attorney in this current fiscal year but no later than the beginning of next fiscal year, July 1, 2014 and probably another 1 felony attorney position in January of 2015 or no later than the beginning of FY16 on July 1, 2015. We also need to add 1 juvenile attorney position as of January 1, 2015.

Please do not hesitate to contact me if you have any questions.

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

MEMORANDUM

TO: Lancaster County Board of Commissioners
FROM: Dennis R. Keefe, Lancaster County Public Defender
DATE: January 23, 2014
SUBJECT: Need For An Additional Felony Attorney

In the 4 years since 2009, the number of felonies assigned to the Public Defender has increased by 521 cases or 36% (9% per year on average). The increase between 2012 and 2013 alone was 15% (1715 felonies to 1977 felonies). While there are a number of charge types affecting this increase, we have identified Possession of Methamphetamine (Poss Meth) as one of the major drivers. Poss Meth cases have gone from 139 cases in 2009 to 685 cases in 2013 or a 191% increase (48% average increase per year). In just the one year period from 2012 to 2013 Poss Meth cases increased from 220 cases to 405 cases (an 84% increase). Another charge type that didn't exist in 2009 is Tampering With An Ignition Interlock Device (Ignition Interlock). The Legislature just recently expanded the scope of that law. The result is that in 2012 we received 4 cases and in 2013, we received 70 cases. All of these figures are summarized in the following chart:

Growth in Felony Cases 2009-2013

Charges	2009	2010	2011	2012	2013
All Felony Cases	1456	1529	1601	1715	1977
Poss Meth Cases	139	167	168	220	405
Ignition Interlock	0	1	1	4	70

The increase in new felony cases results in an increase in conflict cases and standard overload cases, which result in additional expenditures for county and district courts for legal services. Adding staff to the Public Defender's Office cannot affect the conflict cases because our office could not represent those clients even if we had the additional staff. However, adding a staff attorney to the Public Defender's Office can definitely help hold down costs in the standard

overload cases.

There were 133 felony cases that were assigned to the private bar in the first 6 months of FY14 because of case overload in the Public Defender's Office. This is an average of 22 cases per month. At this rate, FY14 will end with 266 felony cases sent to the private bar because of case overload. As a point of comparison, FY 13 had a total of 74 overload felony cases or a little more than 6 cases per month. The average cost of a felony case (including attorney fees and expenses) assigned to private attorneys in 2012 was \$1292/case.¹ Based upon the average cost per assigned counsel case (\$1292), 266 felony cases would mean expenditures of \$ 343,672 for fees and expenses.

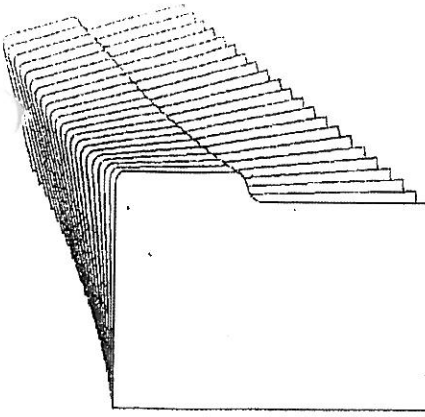
The average yearly cost of an entry level attorney in the Public Defender's Office for the first three years of employment is \$88,572 (including all salary, assumed salary increases and benefits at the maximum). The break even point for the County in adding a staff attorney to the Public Defender's Office is 69 overload cases. (69 cases x \$1292/case = \$89,148).

The average felony attorney in the office can handle approximately 115 felony cases per year under our standards. This would result in a savings of \$60,008 per year (115 assigned counsel cases x \$1292 per case = \$148,580 - \$88,572 average cost of new attorney per year). These figures are summarized in the chart below:

Cost of 115 felony cases	
Assigned Counsel	Public Defender Staff Attorney
\$148,580	\$88,572

It should be noted that with the number of new cases we are seeing at the present time, these figures support the addition of 2 new attorneys. However, we believe the prudent thing to do is to add one attorney at this time and then evaluate the situation at budget time.

¹ This is based upon 361 cases closed by assigned counsel since they were opened in 2012 where invoices had been submitted for fees and expenses.



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

Date: January 3, 2014

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.

We had a retirement in the department and during the process of filling the position we will have approximately 5 months of unplanned temporary services. The savings in salary and benefits will more than cover the extra cost of temporary services.

We have ongoing issues with our document archive writer. It no longer works correctly with our old Windows XP pc and is not working correctly with our new Windows 7 pc. We may end up having to pay \$7,800 for a maintenance agreement to get it functioning properly.

The revenue budget included anticipation of additional work from the State Records Management Division. The additional work has been less than the State forecast so I believe we will not receive the entire revenue budget for image capture services.

Concerning future-year expenditures, I do not see any need for change in staffing. I do anticipate needing more storage shelving (approx. \$3,000). We have eight PCs running the Windows XP operating system. I understand XP will no longer be supported after March, 2014. I would look for guidance from the County Board regarding how to best address the expense to upgrade to Windows 7.

648-1

Office of the Sheriff Lancaster County

Terry T. Wagner
Sheriff

Jeffrey J. Bliemeister
Chief Deputy

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



January 14, 2014

Mr. Larry Hudkins, Chair
Lancaster County Board of Commissioners
555 South 10th Street
Lincoln, NE 68508

RECEIVED

JAN 16 2014

LANCASTER COUNTY
BOARD

Dear Mr. Hudkins,

Enclosed is the midyear budget review, as requested.

The Sheriff's Office is anticipating a shortfall of approximately **\$148,995.07** from our approved budget of 2013-2014. This increase includes **\$109,641.55** in unbudgeted cost of living raises, **\$8,387.49** in FICA, **\$8,552.03** in Retirement contributions, and **\$22,414** for Health and Dental Insurance increases.

We are anticipating a **\$38,878** shortfall in overtime and training, which are being reimbursed through grants from Homeland Security and Department of Labor.

Finally, one deputy has indicated he will be retiring before the end of the current contract year to take advantage of the Early Retirement Sick Leave Payout. I do not have an exact date of his retirement, (this budget year, or next), so the total shortfall may be reduced by \$75,000. Because of the training cycles for the Nebraska Law Enforcement Training Center, I will be asking to hire his replacement prior to April 1, 2014. That early replacement will cost **\$13,839** in wage and benefits, which is included above.

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

Department of Corrections

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

Mike Thurber, Director

TO: Board of County Commissioners

FROM: Michael Thurber *MT.*
Corrections Director

DATE: January 17, 2014

SUBJECT: Mid-Year Budget Review for FY14
Planning for FY15

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, 2013.

GENERAL EXPENDITURE BUDGET

With 6 months of expenditure history, we estimate our FY2014 budget should be on target by the end of the fiscal year. Looking at the first six months of expenditures of this budget, it will be difficult to project the remaining six months. Obviously, supporting the operation of three facilities (utilities, insurance and daily staffing costs), out-of-county inmate housing costs, and the actual move in late September, will skew our future budget forecasting.

Salary line items have shown a slight increase in the past three months. Historically, staffing numbers can fluctuate. Salary and benefits currently show that we potentially have funding for the remainder of the fiscal year. Due to the transition from two county facilities and five out-of-county housing units, we will exceed several supply line items. However, we feel our budget should be adequate for the remainder of the FY14.

Food Service (64275) will now reflect our entire population under one facility. We will exceed our current budget under this line item. Since boarding contracts are now eliminated, increases to food service costs were expected.

Other areas that we have experienced shortfalls through the first six months include temporary services, boarding contracts, property insurance and miscellaneous equipment expenditures, exceeding \$150,000.

FY14 budget planning was based on the completion of the new facility, which required us to support the utilities, insurance, and district energy heating/cooling costs prior to moving to the new site. We also supported the utilities at the downtown facility through October 2013.

671-1

GENERAL REVENUE BUDGET

At this time, we project revenues will exceed requested budgeted amounts by approximately \$61,500. We have currently received 56% of the FY14 revenue budget. This number only reflects three months of phone and commissary commissions with our new vendors. The second half of the fiscal year should show substantial increase to our revenue budget.

FUTURE CONSIDERATIONS

As we begin the calendar year at the new site, we are still adjusting to the nuances of operating one facility. The individual issues that have arisen can be expected and will shape our future budget requests.

As we start planning for FY15, we will be closely monitoring our salary obligations and utility demands for a larger facility. We anticipate future budget requests should fall inside county budget parameters.

At this mid-year period, I would ask the Board's permission to allow us to hire the second maintenance position that was deferred this past summer. It is critical to remain vigil with our security and building equipment, along with our complex HVAC system, as we have now exhausted our warranty period.

Attachments

2014 Revenue Projections

Population Graph

Projected Revenues
Fiscal Year 2014

midyrrevenue

CODE	DESCRIPTION	CURRENT BUDGET	Year to Date Revenue AS OF DEC. 31, 2013	YTD % UNCOLLECTED	PROJECTIONS JAN. 2014-JUNE 2014	YEAR END PROJECTIONS 2013-2014
54140	Social Security Incentive	\$47,500	\$25,400	46.5%	\$30,000	\$55,400
54225	Dept. of Justice (SCAAP)	\$60,000	\$59,251	1.2%	\$0	\$59,251
55135	Telephone Commissions	\$220,000	\$117,872	46.4%	\$150,000	\$267,872
55150	Vending Commissions	\$11,000	\$6,795	38.2%	\$3,500	\$10,295
55155	Commissary Commissions	\$55,000	\$20,083	63.5%	\$45,000	\$65,083
55525	Marshal Room/Bd	\$6,000	\$1,819	69.7%	\$3,000	\$4,819
55870	Meal Reimbursements	\$77,500	\$33,479	56.8%	\$35,000	\$68,479
55896	Miscellaneous Reimb.	\$8,500	\$5,693	33.0%	\$10,000	\$15,693
		\$485,500	\$270,392		\$276,500	\$546,892
	TOTALS	\$485,500	\$270,392	44.3%	\$276,500	\$546,892

671-3

PROJECTED YEAR END REVENUE FOR BUDGET YEAR 2013/2014

\$546,892

Revenue Budget 2014

\$485,500

Estimated Revenue Overage

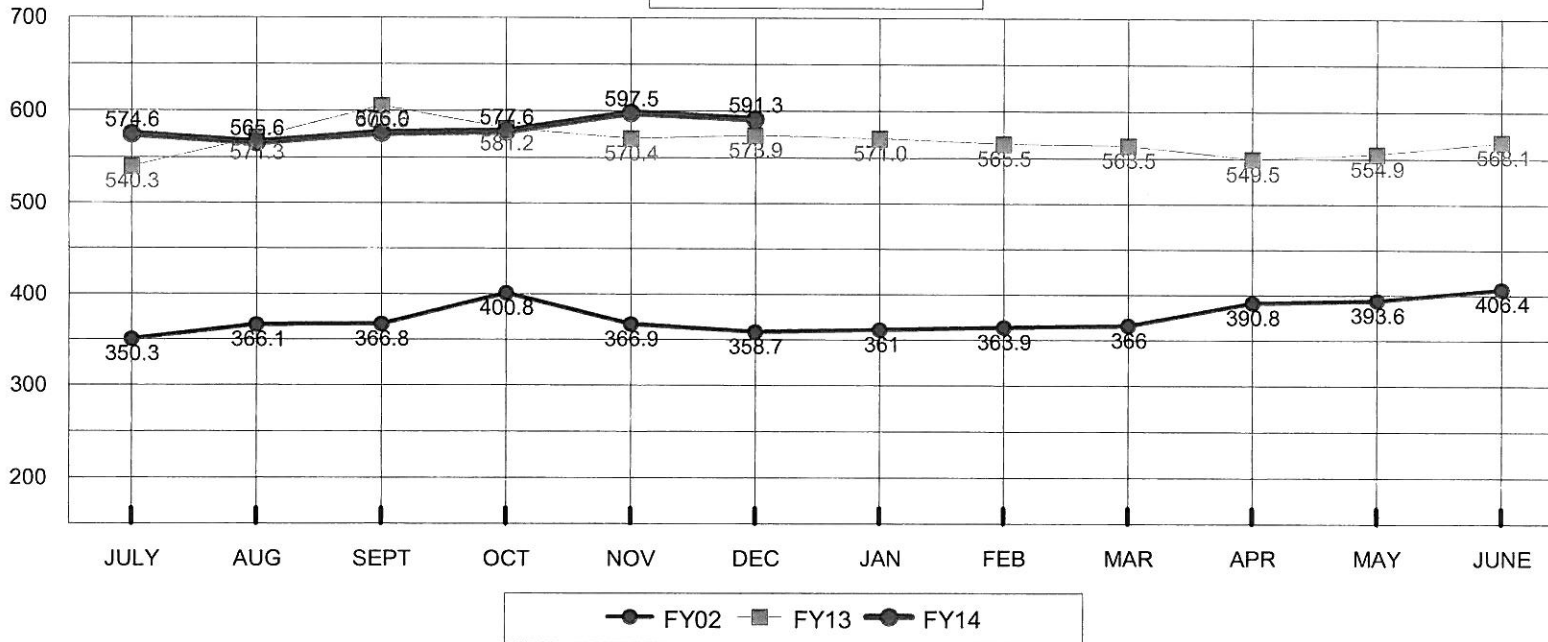
\$61,392

**LANCASTER COUNTY DEPARTMENT OF CORRECTIONS
AVERAGE POPULATION BY MONTH**

91-14adp2
01/16/2014

**Total Population
FY02, FY13, FY14**

7-1-14



AVERAGES

FY14 TO DATE	580.4
FY13 SAME PERIOD	573.8
FY13 TO YR-END	567.9

1.2%	Change in FY14 to date over same period last year
2.2%	Change in FY14 to date over FY13 average to year-end

To: Dennis Meyer, Budget & Fiscal Director
From: Michelle Schindler, Facility Director
Date: January 15, 2014
Subject: Mid-Year Budget Update for Youth Services Center

Expenses

For FY14, our five month expenditures reflect that we have 58.7% of the annual budget remaining. We anticipate ending the year on budget if there's no cost-of-living adjustment for the FOP union employees.

- **Staffing:** 4 full-time detention officers and 1 detention supervisor positions are vacant (1 officer on 1 year leave of absence). Hiring for the vacancies was delayed to help meet the agency's budget. All vacancies will be filled before the end of the fiscal year.
- **Cost of Living Adjustment:** The Center can cover the cost of living adjustment for AFSCME employees, unrepresented, and appointed employees. However, the FOP negotiations are still ongoing and if a cost of living is agreed on, the Center would not be able to cover that expense.
- **Pending FOP Negotiations:** The Center has estimated that a cost of living adjustment could cost \$46,000 for every 2% increased (wages, FICA, pension, LTD). If there are other monetary considerations (longevity, tuition reimbursement, etc...) in negotiations, the Center has not budgeted for those either.
- **Pending Medical Expenses for Probation Youth:** A youth was admitted to CAPS in January (4 day inpatient stay and counting). This requires 1 officer supervising the youth 24 hours a day at the hospital. It caused 3 shifts to go into overtime and an additional officer on 8 shifts so far. We are not able to foresee how many of these instances will occur this fiscal year. If there are more, costs could go higher than what the agency is able cover within the adopted budget.
- **Contractual Services:** The Center is bidding for pharmacy services which may cause an increase in expenses. Due to changes with the mental health services, it may also need to go out for bid. There have been discussions about attending to afterhours services for youth in crisis. If a new vendor picks up that responsibility, there would be an additional cost. Due to changes in the after hours services, the agency is seeking information to determine those costs. There may be additional costs depending on the level of participation with the Region.

Revenue

As of January 9, 2014 we have collected 47.74% of our adopted budget. This is approximately 5% below where we should be for this time of year. By year end we project we will be \$400,000 - \$600,000 below our adopted budget. The wide range is due to uncertainty around probation housing responsibilities and payments for those youth.

Revenue by Category

School Lunch Program, Telephone Commissions, Vending Machine Commissions, Contract County Housing, City Housing, and Education Revenue are projected to end on target. The biggest changes came with State housing contracts; Probation, Status Offenders, OJS Evaluations, Parole Holds, and Commitments to OJS.

Probation Housing (new as of October 2013)

This is a new population for billing as of October 2013. We recently sent out bills for October through December totally \$346,242 for the categories the County believes it should be reimbursed for. However, we are only expecting to get reimbursed for up to \$179,124. This is a new agency we are working with so collection rates and timing impact this category. These changes happened after the budget was adopted therefore this revenue wasn't taken into account at the time the budget was prepared. In the early months of this fiscal year, we believed that the addition of this category would offset losses from HHS/OJS. I believe we will collect around **\$250,000 - \$350,000** if they pay for what we believe they're responsible for (\$276/day).

State Juvenile Housing (HHS - Status Offenders)

There's \$75,000 remaining to collect in this category. State wards are now the responsibility of the County and therefore billing has ended for this group. There are some outstanding invoices that we will work with the State on collecting but this may category **may struggle to break even** this year.

OJS Evaluations

As of 10/1/2013 these can't be ordered anymore. There were a couple bills that went out for ones already in process but this category is also now done with billing. There are a few outstanding invoices that we will work to collect but I anticipate this category ending around **\$421,000 below** our adopted budget.

Juvenile Parole Housing (OJS)

This category includes parole holds and OJS commits. Kids can no longer be committed to OJS but if they were on parole they are still coming in for parole holds. This category shrunk from 632 care days in August to 211 care days in December. If the new trend continues as anticipated we expect to be **\$200,000 below** our adopted budget in this category.

Future Year Expenditures

(Procurement Report Reviewed with Bob Walla in November 2013)

Electronics

1. \$3,000 Radios and accessories
 - a. Cut from FY13 grant funds.
2. \$36,000 Electronic Key Cabinet
 - a. This was cut from the FY14 budget proposal but I believe was still a priority with the Board.
3. \$5,500 Informer computer (logs door/intercom actions)
 - a. No back up for this computer. If it goes out we have no records of when people enter/exit rooms.
4. \$2,000 Integrator security computer (controls electronic lock system and intercoms)
 - a. All are running now but would be beneficial to have one on hand in case one goes down.
5. \$2,600 Security cameras and mounting accessories (see PO 17212 – need most years)
 - a. This is an expense every year but quantities depend on wear and tear.

Passenger Vehicles

6. \$25,000 Transportation Vehicle with cage/partition
 - a. Depending on possible increase in transportation orders from courts.

Computers and Computer Equipment

7. \$12,000 - \$17,000 Replacement computers (depends on software needs/costs)
 - a. This was a discussion and the technical discussion form (quarterly meeting) - XP systems are no longer going to be supported in 2015. The systems are too old to support loading the new operating system onto them so they would need to be replaced.
8. \$14,000 Replacement computers for terminal system
 - a. We've been told that finding replacement components for our terminal system is getting increasingly difficult. When replacements are no longer available, the system will need to be moved to regular workstations (pc/monitor/keyboard/mouse).

Office Equipment

9. \$5,000 Office Furniture
 - a. Replace some office chairs that have deteriorated beyond repair.
10. \$7,000 - \$10,000 Replacement terminal desks
 - a. If the terminal system needs replaced with regular work stations, the desks would need to be replaced for the new workstation set up. The current desks are custom made to a terminal and keyboard.

FY15 Possible Grant Purchases (these are the bigger grant requests for FY15)

11. \$652 Digital Camcorder and accessories
12. \$3000 Recreation tables (foosball and ping pong)
13. \$1,340 Laptop and accessories

LANCASTER

Pamela L. Dingman, P.E.

COUNTY

County Engineer

ENGINEERING

Kenneth D. Schroeder, R.L.S.

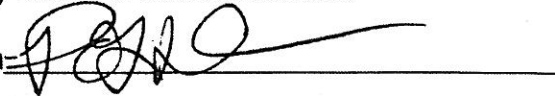
DEPARTMENT

Deputy County Surveyor

January 15, 2014

TO: Larry Hudkins, Chairperson
Lancaster County Board of Commissioners

FROM: Pamela Dingman



SUBJECT: Mid-Year Budget Review

We have reviewed our personal services portion of the Bridge, General and G.I.S. budgets. At this time it looks like we will not be anticipating needing to request additional appropriations for the General Fund (+\$30,907). The Bridge Fund (+\$3,398) I will be anticipating requesting additional appropriations at the end of the fiscal year due to new hires being increased a step plus benefits for them. Also, with this last storm, we will likely deplete any overtime balance we had left; consequently, overtime will be an area where we will need additional funding. The GIS Fund (+\$9,990) has a surplus and, at this time, I do not anticipate needing additional funding

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

Budget 2014-Mid-year review memo

402-441-7681

444 Cherrycreek Road, Bldg. C

Lincoln, Nebraska 68528

Fax 402-441-8692

703-1

Lancaster County Veterans Service Office

2202 S. 11th St., Room 150, Lincoln, NE 68502

402-441-7361 Fax 402-441-7392

January 28, 2014

Gary Chalupa, Director

Rick Ringlein, VA Deputy
Cynthia Covert, GA Deputy

TO: Dennis Meyer
Budget and Fiscal

FROM: Gary Chalupa
Veteran Services and General Assistance

SUBJECT: Mid-Year Budget Review

Veterans Service Office (803)

We anticipate a shortfall in the budget at year's end that will require an additional increase in the annual budget allocation. Our mid-year budget review indicates an anticipated budget shortfall for this year of \$7,000. The increase is due to salary increases/step increases.

County Veterans Aid (802)

Of the budgeted \$11,614 for County Veterans Aid, we anticipate spending no more than \$7,500 of this year's budget allocation leaving an excess of \$4,114 at years end.

General Assistance – Client Services (801)

Currently, our expenditures are consistent with what was projected and I do not anticipate a significant increase in spending that will require an increase in our current budget. However, our revenues are below what was originally projected. We have collected approximately 29% of our projected revenues and should be near the 50% mark. Although we have a significant amount of reimbursement claims pending, I anticipate a shortfall in our revenue projections @ \$187,000. Our client caseload is much smaller than anticipated. With the smaller caseload, we have fewer clients being approved for Medicaid. This was not taken into consideration when projecting our current budget revenues.

Projected Changes and Budget Impact

Within the next two years, possibly as early as December of 2014, I expect to be retiring. When considering all of the aspects of running two separate and unique departments, I believe it will be necessary to appoint an individual director for each department. This will obviously impact the budget by adding a department head salary and benefit costs.



Gary Chalupa
Lancaster County Veteran Service Center

Human Services

Regular Salaries -

(2%) Director	13 pay periods @ 3,143.12	40,860.56
JJ Coord	13 pay periods @ 4,658.96	<u>60,566.48</u>
Typist & other position		

101,427.04

FICA	101,427.04 * 7.65%	7,759.17
Retirement	101,427.04 * 7.8% (5.2%*1.5)	7,911.31
LT Disability		395.57

Total Increases due to Salary Adjustments 117,493.08

Health Insurance	3,138.74 * 6 months	18,832.44
Life Insurance	(16.17 per month)	97.02
Dental Insurance	(67.53 * 6 months)	405.18
PEHP	50*13 pay periods	650.00

Total Increases 137,477.72

Total Spent @ 12-31-13

Salaries	95,836.46
FICA	6,872.99
Retirement	6,505.23
Health Insurance	16,101.66
Dental Insurance	292.63
Long Term Disability	319.70
PEHP	<u>660.00</u>

126,588.67

Total estimated amount 264,066.39

Amount Budgeted -

Salaries	201,300.00
FICA	15,331.00
Retirement	14,202.00
Health Insurance	37,072.00
Dental Insurance	810.00
Long Term Disability	635.00
PEHP	<u>1,950.00</u>

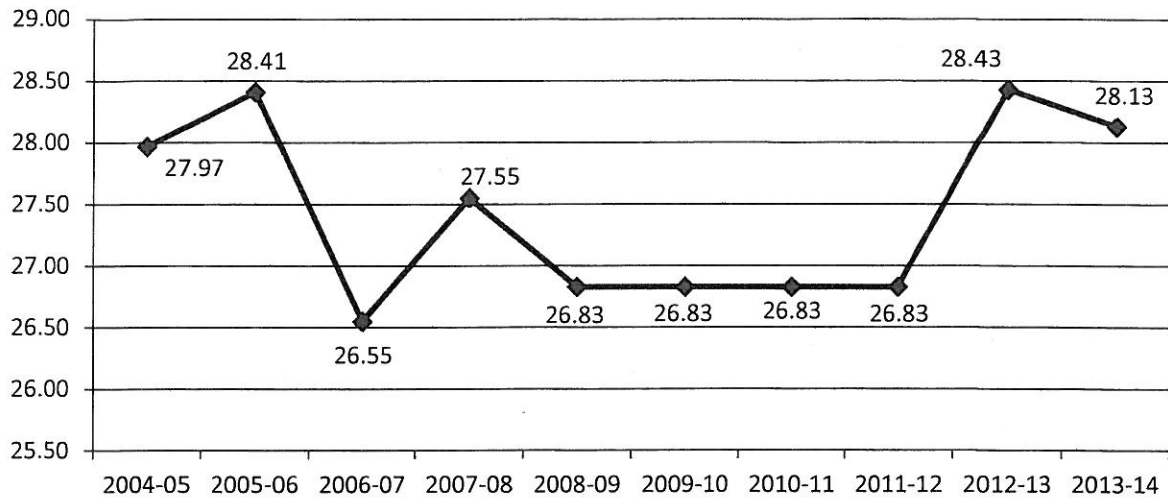
271,300.00

Increase of Salaries over Remainder of budget (7,233.61)

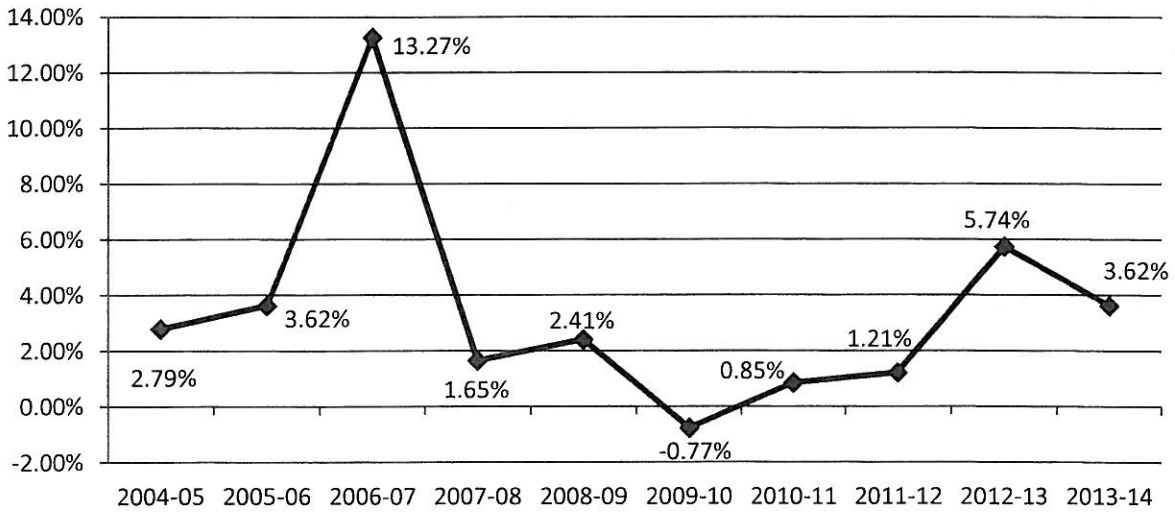
LANCASTER COUNTY
FY14 MID-YEAR BUDGET REVIEW

- 2-1 TAX & VALUATION HISTORY
- 2-4 PROJECTED REVENUES FOR PROPERTY TAX FUNDS
- 2-5 EXPENDITURE HISTORY
- 2-6 BUDGETED DISBURSEMENTS BY FUNCTION
- 2-7 REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2013
- 2-9 COMPARISON OF OBLIGATIONS THROUGH DECEMBER
- 2-10 PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2013
- 2-11 COMPARISON OF PAYROLL OBLIGATIONS THROUGH DECEMBER
- 2-13 COMPARISON OF PAYROLL COSTS - FY13 COMPARED TO FY12
- 2-15 COMPARISON OF PAYROLL COSTS
- 2-17 OVERTIME BY AGENCY COMPARED TO BUDGET
- 2-18 REVENUES VERSUS BUDGETED - DECEMBER 31, 2013
- 2-19 COMPARISON OF ACTUAL REVENUES - FY14 COMPARED TO FY13
- 2-20 CHANGE IN CONSUMER PRICE INDEX
- 2-21 CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY
- 2-22 YEAR END FUND BALANCES
- 2-24 NON-MANDATED COUNTY SERVICES
- 2-25 FUTURE PROJECTIONS

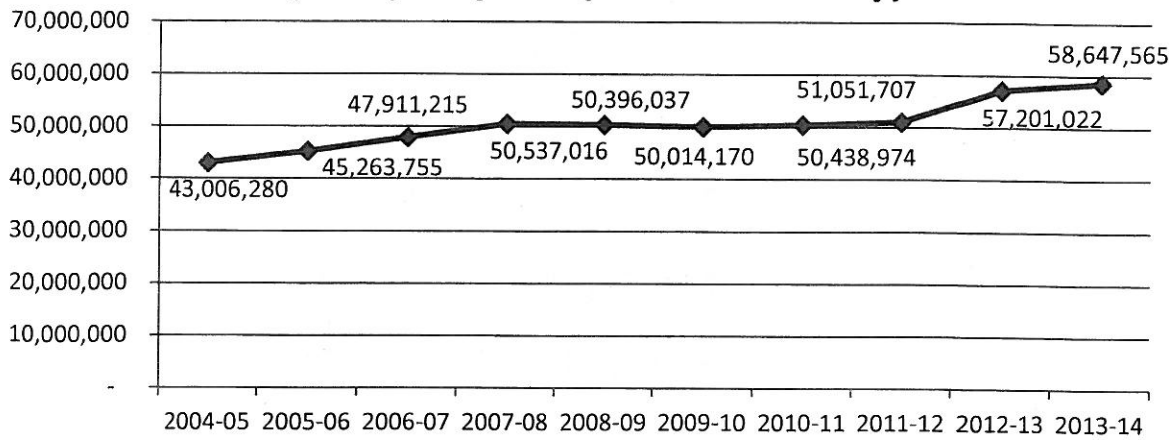
County Tax Levy (10 Year History)



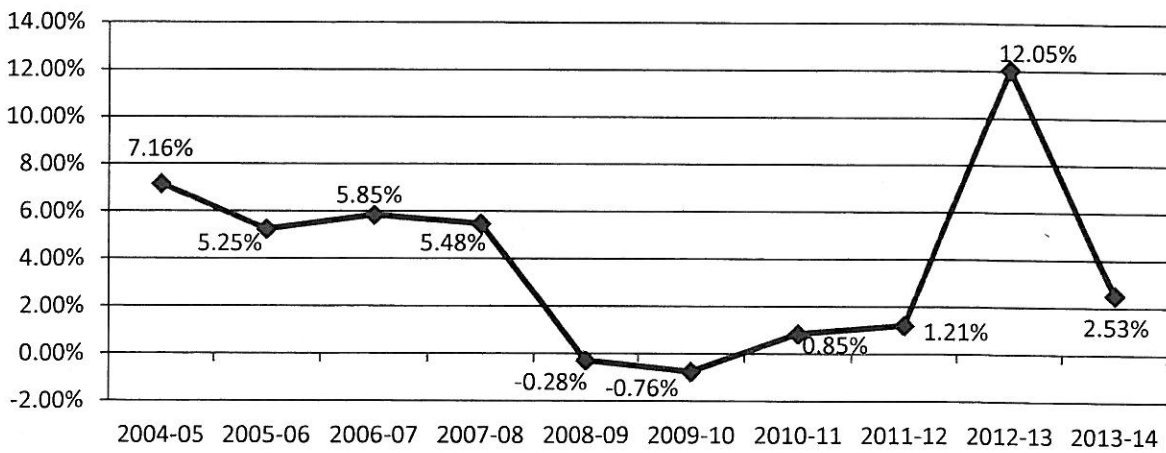
% Increase in Valuation (10 Year History)



County Property Tax (10 Year History)



% Increase in Property Tax

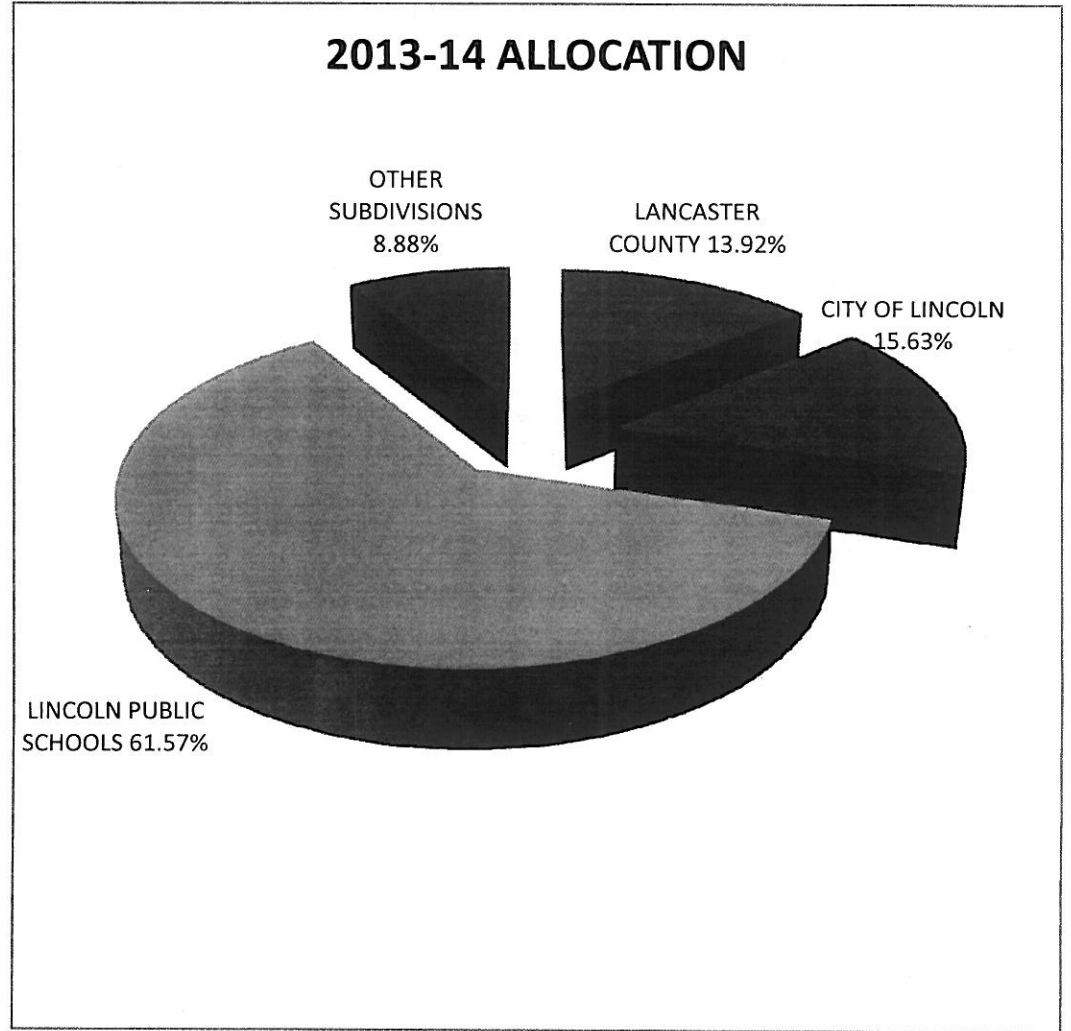


LANCASTER COUNTY
2013-2014 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.020638 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

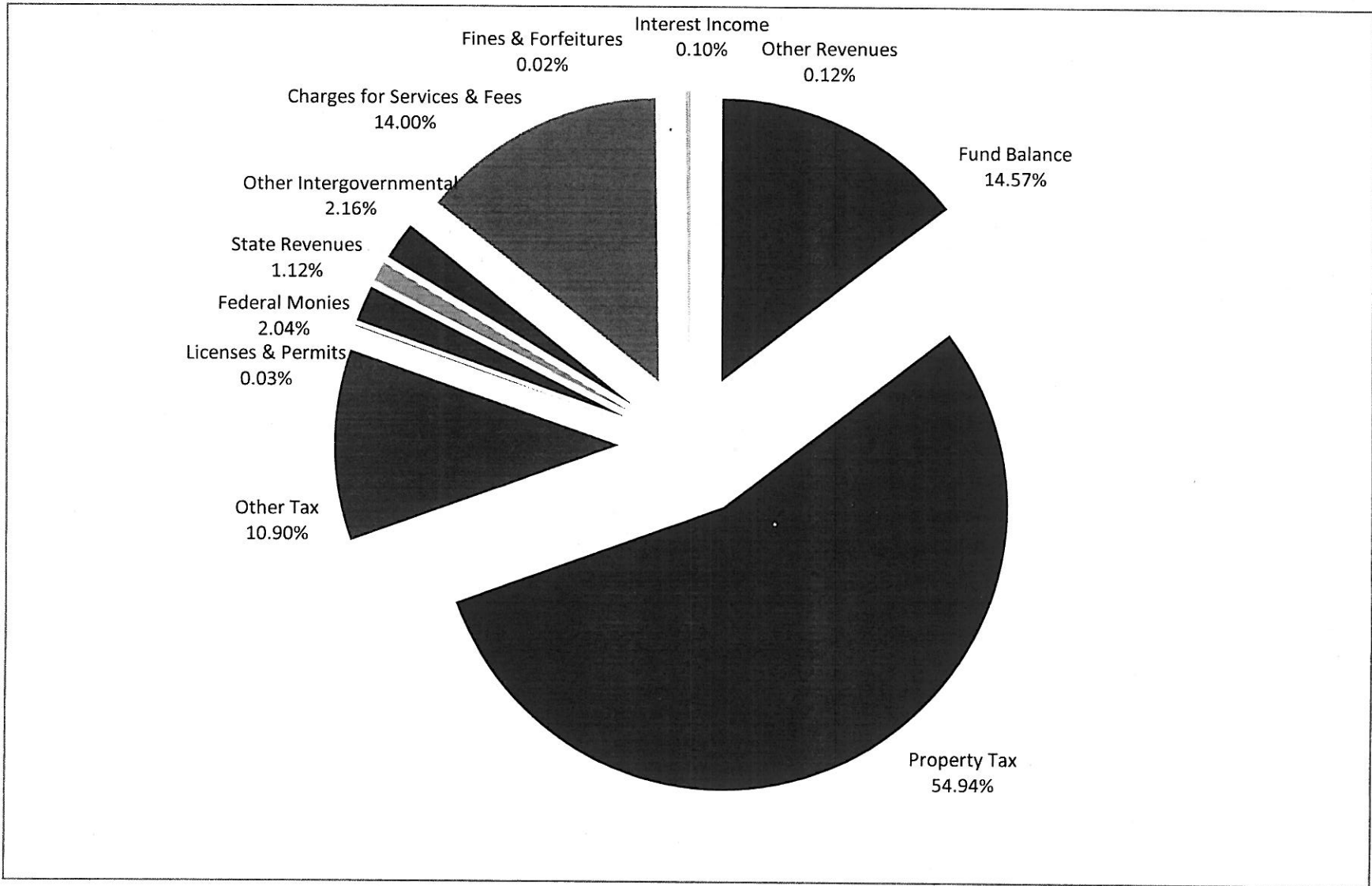
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.281300	LANCASTER COUNTY	13.92%
0.315800	CITY OF LINCOLN	15.63%
1.244095	LINCOLN PUBLIC SCHOOLS	61.57%
0.179443	OTHER SUBDIVISIONS	8.88%

OTHER SUBDIVISIONS

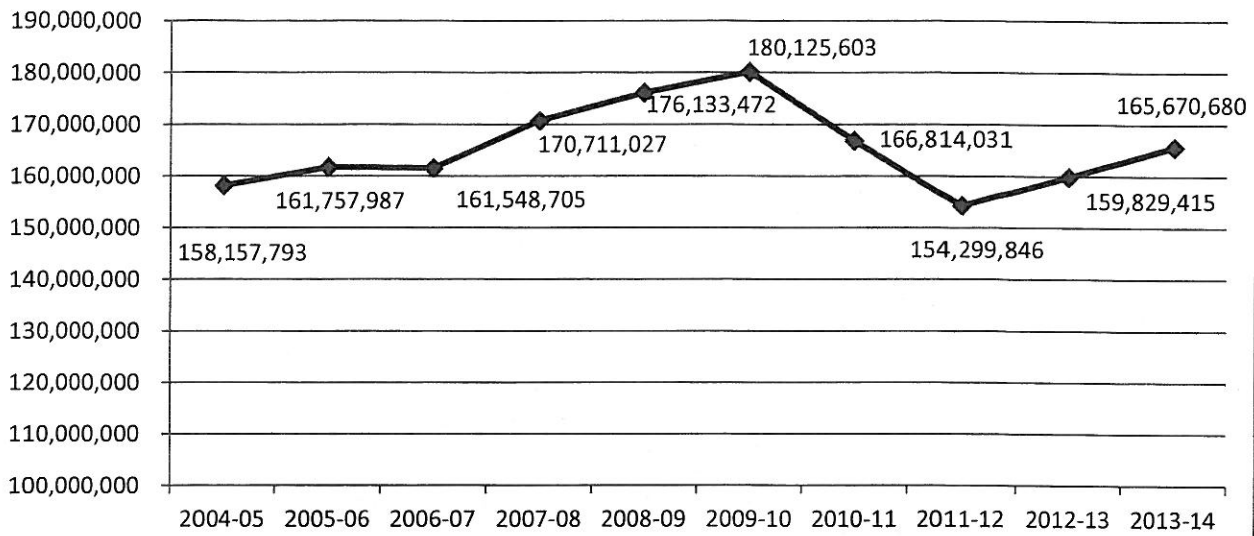
0.001498	Agricultural Society
0.003394	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.036073	Lower Platte South NRD
0.016993	Public Building Commission
0.013000	Railroad Transportation Safety District
0.066700	Southeast Community College
0.026785	Lancaster County Correctional Facility JPA



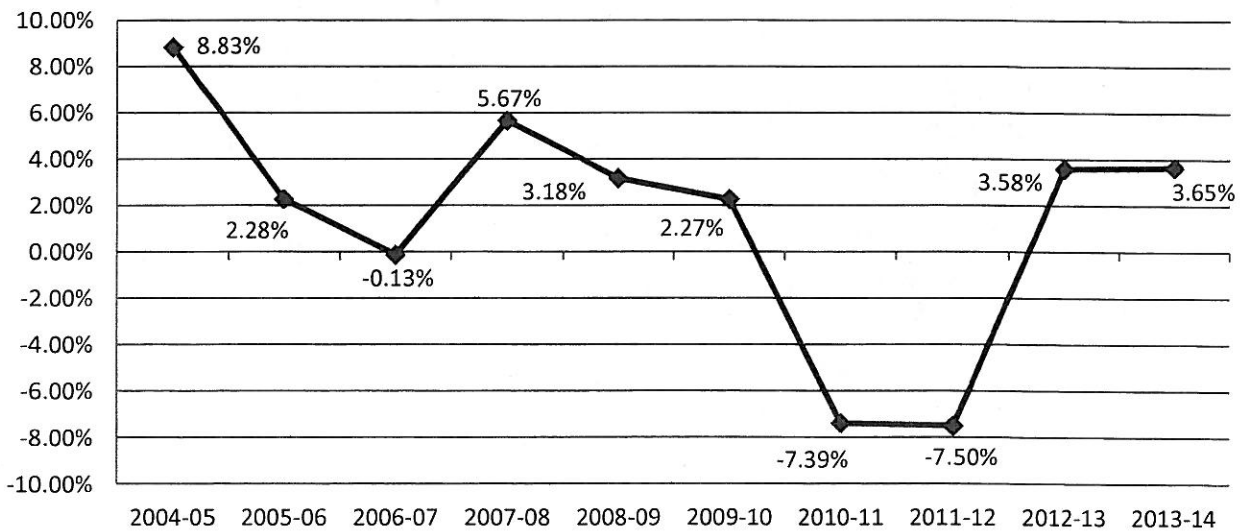
**2013-14 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



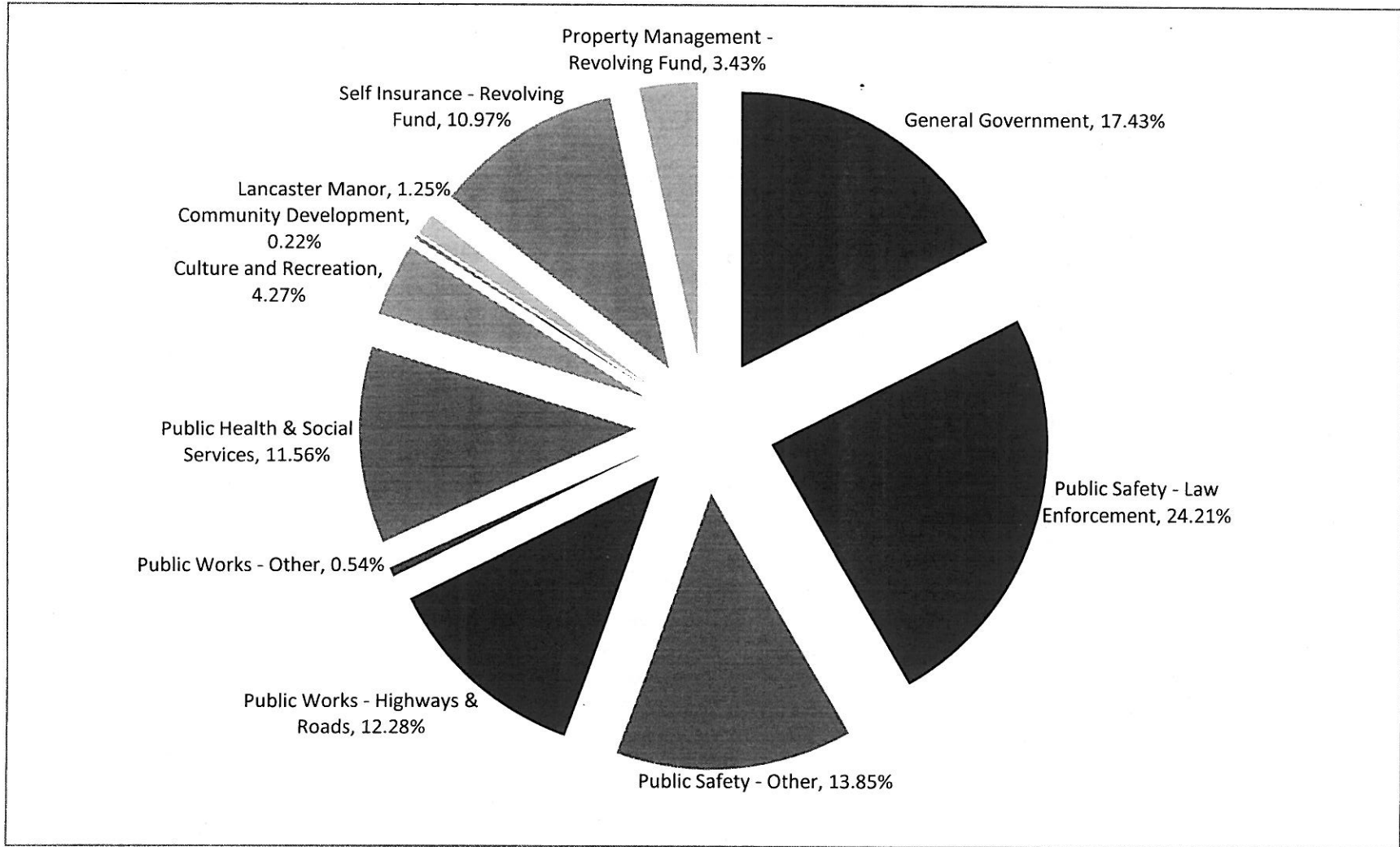
Total Budget of Expenditures-10 Year History



% Increase in Total Budget



LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2013
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
GENERAL FUND OPERATING:						
COUNTY BOARD	267,977	135,156	132,822	49.56%	133,989	(1,167)
COUNTY CLERK	961,046	504,313	456,733	47.52%	480,523	(23,790)
COUNTY TREASURER	3,409,645	1,688,981	1,720,664	50.46%	1,704,823	15,841
ASSESSOR	3,963,923	1,950,862	2,013,061	50.78%	1,981,962	31,100
ROD TECHNOLOGY	317,218	120,370	196,848	62.05%	158,609	38,239
ELECTION COMMISSIONER	1,006,609	357,919	648,690	64.44%	503,305	145,386
DATA PROCESSING	828,177	350,860	477,317	57.63%	414,089	63,228
BUDGET & FISCAL	312,175	158,359	153,816	49.27%	156,088	(2,272)
ADMINISTRATIVE SERVICES	385,728	186,684	199,044	51.60%	192,864	6,180
G.I.S.	524,583	229,136	295,447	56.32%	262,292	33,156
BOARD OF EQUALIZATION	300,750	188,441	112,309	37.34%	150,375	(38,066)
CLERK OF DIST COURT	1,633,560	808,750	824,810	50.49%	816,780	8,030
COUNTY COURT	855,268	439,619	415,649	48.60%	427,634	(11,985)
JUVENILE COURT	1,874,999	965,074	909,925	48.53%	937,500	(27,574)
DISTRICT COURT	2,620,816	1,227,027	1,393,789	53.18%	1,310,408	83,381
PUBLIC DEFENDER	3,606,001	1,735,487	1,870,514	51.87%	1,803,001	67,514
JURY COMMISSIONER	156,405	77,111	79,294	50.70%	78,203	1,091
COOPERATIVE EXTENSION	1,036,994	469,188	567,806	54.75%	518,497	49,309
RECORDS INFO & MGMT	590,196	291,140	299,056	50.67%	295,098	3,958
SHERIFF	10,663,941	5,387,946	5,275,995	49.48%	5,331,971	(55,975)
COUNTY ATTORNEY	6,824,784	3,365,179	3,459,605	50.69%	3,412,392	47,213
CORRECTIONS	20,163,725	10,197,759	9,965,966	49.43%	10,081,863	(115,897)
JUVENILE PROBATION	444,503	127,619	316,884	71.29%	222,252	94,633
ADULT PROBATION	404,287	165,178	239,109	59.14%	202,144	36,966
COMMUNITY CORRECTIONS	2,052,743	921,267	1,131,476	55.12%	1,026,372	105,105
JUVENILE DETENTION	5,971,775	2,864,498	3,107,277	52.03%	2,985,888	121,390
EMERGENCY SERVICES	553,498	215,295	338,203	61.10%	276,749	61,454
COUNTY ENGINEER	3,430,425	1,742,330	1,688,095	49.21%	1,715,213	(27,118)
MENTAL HEALTH BD	140,000	52,033	87,967	62.83%	70,000	17,967
GENERAL ASSISTANCE	2,647,315	786,144	1,861,171	70.30%	1,323,658	537,513
VETERANS SERVICE	762,121	389,050	373,071	48.95%	381,061	(7,989)
HUMAN SERVICES	305,426	139,701	165,725	54.26%	152,713	13,012
TOTAL G.F. OPERATING	79,016,613	38,238,473	40,778,140	51.61%	39,508,307	1,269,833

LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2013
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
OTHER FUNDS OPERATING:						
BRIDGE & SPECIAL RD	9,107,523	2,856,256	6,251,267	68.64%	4,553,762	1,697,505
HIGHWAY FUND	7,705,109	3,086,654	4,618,455	59.94%	3,852,555	765,901
LANCASTER MANOR	2,077,323	43,002	2,034,321	97.93%	1,038,662	995,660
MENTAL HEALTH	9,422,025	4,103,619	5,318,406	56.45%	4,711,013	607,393
NOXIOUS WEED	373,728	202,184	171,544	45.90%	186,864	(15,320)
CO/CITY PROPERTY MGMT	3,457,256	1,706,023	1,751,233	50.65%	1,728,628	22,605
COUNTY PROPERTY MGMT	1,494,170	668,446	825,724	55.26%	747,085	78,639
TOTAL OTHER FUNDS OPERATING	33,637,134	12,666,184	20,970,950	62.34%	16,818,567	4,152,383
NON-OPERATING BUDGETS:						
G.F. GENERAL GOVERNMENT	11,030,860	3,906,704	7,124,156	64.58%	5,515,430	1,608,726
G.F. JUSTICE SYSTEM	2,487,867	817,603	1,670,264	67.14%	1,243,934	426,330
G.F. HHS	4,452,618	1,468,927	2,983,691	67.01%	2,226,309	757,382
WORKERS COMPENSATION	1,240,704	453,227	787,477	63.47%	620,352	167,125
OTHER SELF INSURANCE	1,229,862	254,330	975,532	79.32%	614,931	360,601
EMPLOYEES' INSURANCE	15,697,565	5,947,705	9,749,860	62.11%	7,848,783	1,901,077
VISITORS IMPROVEMENT	3,419,801	971,307	2,448,494	71.60%	1,709,901	738,593
VISITORS PROMOTION	1,692,433	583,458	1,108,975	65.53%	846,217	262,759
RURAL LIBRARY	709,271	-	709,271	100.00%	354,636	354,636
VETERANS AID	11,614	1,648	9,966	85.81%	5,807	4,159
GRANTS FUND	2,983,594	748,449	2,235,145	74.91%	1,491,797	743,348
KENO FUND	2,539,805	27,343	2,512,462	98.92%	1,269,903	1,242,560
ECONOMIC DEVELOPMENT	359,912	27,428	332,484	92.38%	179,956	152,528
DEBT SERVICE	2,805,422	776,350	2,029,072	72.33%	1,402,711	626,361
BUILDING FUND	645,456	95,558	549,898	85.20%	322,728	227,170
JAIL SAVINGS FUND	984,330	80,464	903,866	91.83%	492,165	411,701
CITY BUILDING MAINTENANCE	725,819	174,034	551,785	76.02%	362,910	188,876
TOTAL NON-OPERATING	53,016,933	16,334,535	36,682,398	69.19%	26,508,467	10,173,932
GRAND TOTAL	165,670,680	67,239,192	98,431,488	59.41%	82,835,340	15,596,148

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 14 COMPARED TO FY 13

	YTD	YTD	DIFFERENCE	
	12/31/2013	12/31/2012	Amount	PERCENT
GENERAL FUND OPERATING:				
COUNTY BOARD	135,156	134,273	882	0.66%
COUNTY CLERK	504,313	470,514	33,799	7.18%
COUNTY TREASURER	1,688,981	1,782,565	(93,584)	-5.25%
ASSESSOR	1,950,862	1,837,421	113,441	6.17%
ROD TECHNOLOGY	120,370	-	120,370	
ELECTION COMMISSIONER	357,919	748,933	(391,014)	-52.21%
DATA PROCESSING	350,860	354,776	(3,915)	-1.10%
BUDGET & FISCAL	158,359	100,632	57,727	57.36%
ADMINISTRATIVE SERVICES	186,684	187,033	(349)	-0.19%
G.I.S.	229,136	246,565	(17,429)	-7.07%
BOARD OF EQUALIZATION	188,441	305,940	(117,499)	-38.41%
CLERK OF DIST COURT	808,750	818,999	(10,249)	-1.25%
COUNTY COURT	439,619	408,976	30,643	7.49%
JUVENILE COURT	965,074	982,630	(17,557)	-1.79%
DISTRICT COURT	1,227,027	1,248,881	(21,855)	-1.75%
PUBLIC DEFENDER	1,735,487	1,671,923	63,564	3.80%
JURY COMMISSIONER	77,111	73,862	3,250	4.40%
COOPERATIVE EXTENSION	469,188	477,991	(8,803)	-1.84%
RECORDS INFO & MGMT	291,140	295,480	(4,340)	-1.47%
SHERIFF	5,387,946	4,952,430	435,515	8.79%
COUNTY ATTORNEY	3,365,179	3,205,274	159,905	4.99%
CORRECTIONS	10,197,759	8,332,149	1,865,610	22.39%
JUVENILE PROBATION	127,619	51,792	75,827	146.41%
ADULT PROBATION	165,178	172,459	(7,281)	-4.22%
COMMUNITY CORRECTIONS	921,267	900,390	20,877	2.32%
JUVENILE DETENTION	2,864,498	2,978,239	(113,741)	-3.82%
EMERGENCY SERVICES	215,295	213,290	2,004	0.94%
COUNTY ENGINEER	1,742,330	1,671,866	70,464	4.21%
MENTAL HEALTH BD	52,033	48,135	3,898	8.10%
GENERAL ASSISTANCE	786,144	1,097,754	(311,610)	-28.39%
VETERANS SERVICE	389,050	382,489	6,560	1.72%
HUMAN SERVICES	139,701	124,914	14,786	11.84%
TOTAL G.F. OPERATING	38,238,473	36,278,576	1,959,897	5.40%
OTHER FUNDS OPERATING:				
BRIDGE & SPECIAL RD	2,856,256	2,999,082	(142,826)	-4.76%
HIGHWAY FUND	3,086,654	3,345,252	(258,598)	-10.67%
LANCASTER MANOR	43,002	48,612	(5,611)	-0.06%
MENTAL HEALTH	4,103,619	4,694,836	(591,217)	-11.72%
NOXIOUS WEED	202,184	174,375	27,808	17.63%
CO/CITY PROPERTY MGMT	1,706,023	1,625,081	80,942	5.70%
COUNTY PROPERTY MGMT	668,446	645,501	22,945	3.29%
TOTAL OTHER FUNDS OPERATING	12,666,184	13,532,740	(866,557)	-3.73%
NON-OPERATING BUDGETS:				
G.F. GENERAL GOVERNMENT	3,906,704	4,072,794	(166,090)	-4.08%
G.F. JUSTICE SYSTEM	817,603	877,013	(59,410)	-6.77%
G.F. HHS	1,468,927	1,278,643	190,284	14.88%
WORKERS COMPENSATION	453,227	551,891	(98,664)	-17.88%
OTHER SELF INSURANCE	254,330	241,176	13,153	5.45%
EMPLOYEES' INSURANCE	5,947,705	4,690,776	1,256,929	26.80%
VISITORS IMPROVEMENT	971,307	1,225,500	(254,193)	-20.74%
VISITORS PROMOTION	583,458	555,671	27,788	5.00%
RURAL LIBRARY	-	-	-	
VETERANS AID	1,648	3,891	(2,243)	-57.65%
GRANTS FUND	748,449	1,778,407	(1,029,958)	-57.91%
KENO FUND	27,343	26,607	735	2.76%
ECONOMIC DEVELOPMENT	27,428	31,685	(4,257)	-13.44%
DEBT SERVICE	776,350	761,295	15,055	1.98%
BUILDING FUND	95,558	80,330	15,228	18.96%
JAIL SAVINGS FUND	80,464	373,035	(292,571)	-78.43%
CITY BUILDING MAINTENANCE	174,034	137,562	36,472	26.51%
TOTAL NON-OPERATING	16,334,535	16,686,278	(351,743)	-1.64%
GRAND TOTAL	67,239,192	66,497,594	741,598	1.12%

LANCASTER COUNTY
PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2013
PERCENT OF DAYS REMAINING - 49.43%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	49.43% OF BUDGET	(OVER) UNDER
COUNTY BOARD	267,977	135,156	132,822	49.56%	132,461	360
COUNTY CLERK	775,981	402,799	373,182	48.09%	383,567	(10,385)
COUNTY TREASURER	2,631,649	1,283,310	1,348,339	51.24%	1,300,824	47,515
ASSESSOR	3,416,723	1,650,383	1,766,340	51.70%	1,688,886	77,454
ELECTION COMMISSIONER	672,265	269,723	402,542	59.88%	332,301	70,241
BUDGET & FISCAL	301,705	153,528	148,177	49.11%	149,133	(956)
ADMINISTRATIVE SERVICES	340,746	166,927	173,819	51.01%	168,431	5,388
G.I.S.	408,839	192,761	216,078	52.85%	202,089	13,989
CLERK OF DIST COURT	1,443,402	722,775	720,627	49.93%	713,474	7,154
JUVENILE COURT	545,824	266,102	279,722	51.25%	269,801	9,921
DISTRICT COURT	1,052,005	529,736	522,270	49.65%	520,006	2,263
PUBLIC DEFENDER	3,201,801	1,566,762	1,635,039	51.07%	1,582,650	52,389
JURY COMMISSIONER	111,212	56,553	54,659	49.15%	54,972	(313)
COOPERATIVE EXTENSION	431,360	221,872	209,488	48.56%	213,221	(3,733)
RECORDS INFO & MGMT	385,990	173,600	212,390	55.02%	190,795	21,595
SHERIFF	8,772,457	4,366,373	4,406,084	50.23%	4,336,225	69,859
COUNTY ATTORNEY	5,994,630	2,975,573	3,019,057	50.36%	2,963,146	55,911
CORRECTIONS	12,934,160	6,153,709	6,780,451	52.42%	6,393,355	387,095
COMMUNITY CORRECTIONS	1,472,409	691,294	781,115	53.05%	727,812	53,303
JUVENILE DETENTION	3,865,984	1,916,482	1,949,502	50.43%	1,910,956	38,546
EMERGENCY SERVICES	242,119	122,879	119,240	49.25%	119,679	(440)
COUNTY ENGINEER	2,970,493	1,484,583	1,485,910	50.02%	1,468,315	17,595
MENTAL HEALTH BD	106,224	44,517	61,707	58.09%	52,507	9,201
VETERANS SERVICE	704,759	361,068	343,691	48.77%	348,362	(4,671)
HUMAN SERVICES	271,300	126,589	144,711	53.34%	134,104	10,608
TOTAL GENERAL FUND	53,322,014	26,035,051	27,286,963	51.17%	26,357,072	929,891
OTHER FUNDS						
SAFETY & TRAINING	133,753	67,906	65,847	49.23%	66,114	(267)
BRIDGE & SPECIAL RD	2,261,691	1,147,876	1,113,815	49.25%	1,117,954	(4,138)
HIGHWAY FUND	2,532,402	1,265,181	1,267,221	50.04%	1,251,766	15,455
MENTAL HEALTH	7,006,152	3,199,654	3,806,498	54.33%	3,463,141	343,357
NOXIOUS WEED	248,409	113,721	134,688	54.22%	122,789	11,899
BLDG & GROUNDS	3,399,761	1,648,528	1,751,233	51.51%	1,680,502	70,731
PROPERTY MANAGEMENT	523,252	265,454	257,798	49.27%	258,643	(845)
GRAND TOTAL	69,427,434	33,743,371	35,684,063	51.40%		

LANCASTER COUNTY
COMPARISON OF PAYROLL THROUGH DECEMBER
FY14 COMPARED TO FY13

GENERAL FUND	PAYROLL 12/31/13	PAYROLL 12/31/12	VARIANCE	REMAINING PERCENT
COUNTY BOARD	135,156	134,273	882	0.66%
COUNTY CLERK	402,799	363,477	39,322	10.82%
COUNTY TREASURER	1,283,310	1,321,841	(38,532)	-2.92%
ASSESSOR	1,650,383	1,629,017	21,366	1.31%
ELECTION COMMISSIONER	269,723	448,497	(178,774)	-39.86%
BUDGET & FISCAL	153,528	96,634	56,894	58.88%
ADMINISTRATIVE SERVICES	166,927	165,295	1,633	0.99%
G.I.S.	192,761	212,858	(20,097)	-9.44%
CLERK OF DIST COURT	722,775	727,013	(4,238)	-0.58%
JUVENILE COURT	266,102	267,760	(1,658)	-0.62%
DISTRICT COURT	529,736	509,510	20,226	3.97%
PUBLIC DEFENDER	1,566,762	1,495,588	71,173	4.76%
JURY COMMISSIONER	56,553	53,615	2,938	5.48%
COOPERATIVE EXTENSION	221,872	246,882	(25,009)	-10.13%
RECORDS INFO & MGMT	173,600	199,736	(26,136)	-13.09%
SHERIFF	4,366,373	4,224,254	142,119	3.36%
COUNTY ATTORNEY	2,975,573	2,802,502	173,072	6.18%
CORRECTIONS	6,153,709	4,974,415	1,179,294	23.71%
COMMUNITY CORRECTIONS	691,294	682,787	8,508	1.25%
JUVENILE DETENTION	1,916,482	1,980,486	(64,004)	-3.23%
EMERGENCY SERVICES	122,879	118,018	4,861	4.12%
COUNTY ENGINEER	1,484,583	1,433,837	50,746	3.54%
MENTAL HEALTH BD	44,517	40,763	3,754	9.21%
VETERANS SERVICE	361,068	354,602	6,466	1.82%
HUMAN SERVICES	126,589	107,819	18,770	17.41%
TOTAL GENERAL FUND	26,035,051	24,591,477	1,443,575	5.87%
OTHER FUNDS				
SAFETY & TRAINING	67,906	65,088	2,819	4.33%
BRIDGE & SPECIAL RD	1,147,876	1,130,824	17,052	1.51%
HIGHWAY FUND	1,265,181	1,309,733	(44,552)	-3.40%
MENTAL HEALTH	3,199,654	3,412,266	(212,612)	-6.23%
NOXIOUS WEED	113,721	115,415	(1,694)	-1.47%
BLDG & GROUNDS	1,648,528	1,614,372	34,156	2.12%
PROPERTY MANAGEMENT	265,454	291,608	(26,154)	-8.97%
GRAND TOTAL	33,743,371	32,530,782	1,212,589	3.73%

<u>BY OBJECT:</u>	<u>PAYROLL</u> <u>12/31/13</u>	<u>PAYROLL</u> <u>12/31/12</u>	<u>VARIANCE</u>	<u>REMAINING</u> <u>PERCENT</u>
OFFICIAL'S SALARY	1,166,898	1,079,431	87,467	8.10%
DEPUTY'S SALARY	972,219	939,510	32,710	3.48%
REGULAR SALARIES	22,088,496	21,312,052	776,444	3.64%
TEMPORARY SALARIES	361,801	454,299	(92,498)	-20.36%
OVERTIME	378,377	206,107	172,270	83.58%
ELECTION BOARD	-	120,303	(120,303)	
FICA	1,820,820	1,748,536	72,284	4.13%
RETIREMENT CONTRIBUTION	1,737,679	1,716,491	21,188	1.23%
GROUP HEALTH INSURANCE	4,640,129	4,158,821	481,308	11.57%
GROUP DENTAL INSURANCE	222,382	214,822	7,560	3.52%
LONG TERM DISABILITY	83,254	82,962	291	0.35%
POST EMPLOYMENT HEALTH	271,162	496,604	(225,442)	-45.40%
OTHER BENEFITS	153	844	(691)	-81.86%
TOTAL	<u>33,743,371</u>	<u>32,530,782</u>	<u>1,212,589</u>	<u>3.73%</u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2013 COMPARED TO FY2012

	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
GENERAL FUND				
COUNTY BOARD	268,476	266,222	2,254	0.85%
COUNTY CLERK	740,410	717,362	23,048	3.21%
COUNTY TREASURER	2,560,785	2,503,931	56,854	2.27%
ASSESSOR/DEEDS	3,227,804	3,217,680	10,124	0.31%
ELECTION COMMISSIONER	836,346	635,327	201,018	31.64%
BUDGET & FISCAL	246,459	188,848	57,611	30.51%
ADMINISTRATIVE SERVICES	334,437	326,484	7,953	2.44%
G.I.S.	433,990	407,163	26,827	6.59%
CLERK OF DIST COURT	1,430,822	1,392,337	38,485	2.76%
JUVENILE COURT	536,512	513,375	23,136	4.51%
DISTRICT COURT	1,018,577	984,385	34,192	3.47%
PUBLIC DEFENDER	3,044,728	2,953,771	90,957	3.08%
JURY COMMISSIONER	108,551	99,104	9,447	9.53%
COOPERATIVE EXTENSION	450,892	411,125	39,767	9.67%
RECORDS INFO & MGMT	391,132	361,174	29,958	8.29%
COUNTY SHERIFF	8,367,654	7,992,074	375,580	4.70%
COUNTY ATTORNEY	5,712,524	5,611,571	100,954	1.80%
CORRECTIONS	10,289,527	9,501,879	787,648	8.29%
COMMUNITY CORRECTIONS	1,348,435	1,375,879	(27,444)	-1.99%
JUVENILE DETENTION	3,831,418	3,536,033	295,384	8.35%
EMERGENCY SERVICES	238,206	227,104	11,101	4.89%
COUNTY ENGINEER	2,887,991	2,764,764	123,227	4.46%
MENTAL HEALTH BD	87,956	85,721	2,235	2.61%
VETERANS SERVICE	701,424	666,219	35,205	5.28%
HUMAN SERVICES	216,734	237,229	(20,496)	-8.64%
TOTAL GENERAL FUND	<u>49,311,788</u>	<u>46,976,761</u>	<u>2,335,028</u>	<u>4.97%</u>
OTHER FUNDS				
SAFETY & TRAINING	131,439	128,080	3,359	2.62%
BRIDGE & SPECIAL RD	2,238,453	2,159,602	78,851	3.65%
HIGHWAY FUND	2,566,318	2,502,931	63,387	2.53%
MENTAL HEALTH	6,698,425	6,877,730	(179,305)	-2.61%
NOXIOUS WEED	227,621	236,532	(8,911)	-3.77%
BLDG & GROUNDS	3,173,691	3,018,774	154,917	5.13%
PROPERTY MANAGEMENT	558,082	544,332	13,749	2.53%
GRAND TOTAL	<u><u>64,905,818</u></u>	<u><u>62,444,742</u></u>	<u><u>2,461,076</u></u>	<u><u>3.94%</u></u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2013 COMPARED TO FY2012

	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
BY OBJECT:				
OFFICIAL'S SALARY	2,169,928	2,165,577	4,352	0.20%
DEPUTY'S SALARY	1,893,047	1,915,563	(22,516)	-1.18%
REGULAR SALARIES	42,319,905	40,780,253	1,539,652	3.78%
TEMPORARY SALARIES	794,606	920,459	(125,853)	-13.67%
OVERTIME	491,983	463,042	28,941	6.25%
ELECTION BOARD	236,091	115,490	120,602	104.43%
FICA	3,484,637	3,375,316	109,321	3.24%
RETIREMENT CONTRIBUTION	3,384,070	3,349,450	34,620	1.03%
GROUP HEALTH INSURANCE	8,829,943	8,179,558	650,385	7.95%
GROUP DENTAL INSURANCE	438,948	434,435	4,514	1.04%
LONG TERM DISABILITY	165,045	163,313	1,732	1.06%
POST EMPLOYMENT HEALTH	696,278	579,498	116,781	20.15%
OTHER BENEFITS	1,337	2,790	(1,454)	-52.10%
TOTAL	<u>64,905,818</u>	<u>62,444,742</u>	<u>2,461,076</u>	<u>3.94%</u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2013, FY2012, FY2011, and FY2010

	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL
<u>GENERAL FUND</u>				
COUNTY BOARD	268,476	266,222	266,574	263,873
COUNTY CLERK	740,410	717,362	714,872	701,948
COUNTY TREASURER	2,560,785	2,503,931	2,389,219	2,391,049
ASSESSOR/DEEDS	3,227,804	3,217,680	3,284,768	3,177,292
ELECTION COMMISSIONER	836,346	635,327	790,627	625,544
BUDGET & FISCAL	246,459	188,848	187,158	183,758
ADMINISTRATIVE SERVICES	334,437	326,484	332,041	305,728
G.I.S.	433,990	407,163	360,024	339,722
CLERK OF DIST COURT	1,430,822	1,392,337	1,465,197	1,406,506
JUVENILE COURT	536,512	513,375	501,748	488,657
DISTRICT COURT	1,018,577	984,385	921,672	881,940
PUBLIC DEFENDER	3,044,728	2,953,771	2,941,494	2,868,695
JURY COMMISSIONER	108,551	99,104	96,695	90,890
COOPERATIVE EXTENSION	450,892	411,125	407,926	398,223
RECORDS INFO & MGMT	391,132	361,174	353,103	339,196
COUNTY SHERIFF	8,367,654	7,992,074	7,969,367	7,755,154
COUNTY ATTORNEY	5,712,524	5,611,571	5,777,309	5,649,796
CORRECTIONS	10,289,527	9,501,879	9,653,096	9,306,232
ADULT PROBATION	-	-	-	-
COMMUNITY CORRECTIONS	1,348,435	1,375,879	1,091,947	986,666
JUVENILE DETENTION	3,831,418	3,536,033	3,519,272	3,570,721
EMERGENCY SERVICES	238,206	227,104	174,526	163,613
COUNTY ENGINEER	2,887,991	2,764,764	2,730,299	2,666,861
MENTAL HEALTH BD	87,956	85,721	102,670	123,545
VETERANS SERVICE	701,424	666,219	680,945	699,556
HUMAN SERVICES	216,734	237,229	236,239	228,224
TOTAL GENERAL FUND	<u>49,311,788</u>	<u>46,976,761</u>	<u>46,948,790</u>	<u>45,613,390</u>
<u>OTHER FUNDS</u>				
SAFETY & TRAINING	131,439	128,080	125,995	123,933
BRIDGE & SPECIAL RD	2,238,453	2,159,602	2,220,378	2,207,948
HIGHWAY FUND	2,566,318	2,502,931	2,428,055	2,443,603
LANCASTER MANOR	-	-	8,218	8,398,175
MENTAL HEALTH	6,698,425	6,877,730	7,498,628	7,765,747
NOXIOUS WEED	227,621	236,532	262,667	219,955
BLDG & GROUNDS	3,173,691	3,018,774	2,983,551	2,886,240
PROPERTY MANAGEMENT	558,082	544,332	546,675	535,312
GRAND TOTAL	<u><u>64,905,818</u></u>	<u><u>62,444,742</u></u>	<u><u>63,022,957</u></u>	<u><u>70,194,302</u></u>

LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2013, FY2012, FY2011, and FY2010

	FY2013 ACTUAL PAYROLL	FY2012 ACTUAL PAYROLL	FY2011 ACTUAL PAYROLL	FY2010 ACTUAL PAYROLL
BY OBJECT:				
OFFICIAL'S SALARY	2,169,928	2,165,577	2,154,162	2,211,488
DEPUTY'S SALARY	1,893,047	1,915,563	1,926,479	1,788,292
REGULAR SALARIES	42,319,905	40,780,253	40,958,257	46,207,893
TEMPORARY SALARIES	794,606	920,459	841,110	1,006,146
OVERTIME	491,983	463,042	849,712	928,875
ELECTION BOARD	236,091	115,490	253,358	127,678
FICA	3,484,637	3,375,316	3,418,138	3,827,691
RETIREMENT CONTRIBUTION	3,384,070	3,349,450	3,434,728	3,739,205
GROUP HEALTH INSURANCE	8,829,943	8,179,558	7,984,670	8,842,811
GROUP DENTAL INSURANCE	438,948	434,435	435,033	473,930
LONG TERM DISABILITY	165,045	163,313	166,440	184,094
POST EMPLOYMENT HEALTH	696,278	579,498	597,873	835,243
OTHER BENEFITS	1,337	2,790	2,998	20,957
TOTAL	<u>64,905,818</u>	<u>62,444,742</u>	<u>63,022,957</u>	<u>70,194,302</u>
DIFFERENCE	<u>2,461,076</u>	<u>(578,214)</u>	<u>(7,171,346)</u>	<u>(4,611,647)</u>

LANCASTER COUNTY
OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2013
PERCENT OF YEAR REMAINING - 49.43%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 13
COUNTY CLERK	500	87	413	82.68%	516
COUNTY TREASURER	100	-1,818	1,918	1918.42%	1,958
ASSESSOR/ROD	-	-	-		221
ELECTION COMMISSIONER	3,500	70	3,430	98.01%	17,580
CLERK OF DIST COURT	200	-	200	100.00%	-
PUBLIC DEFENDER	2,500	818	1,682	67.29%	2,534
SHERIFF	180,000	95,553	84,447	46.92%	186,620
COUNTY ATTORNEY	-	-	-		133
CORRECTIONS	310,000	170,685	139,315	44.94%	118,917
JUVENILE DETENTION	11,440	4,514	6,926	60.54%	9,939
TOTAL GENERAL FUND	508,240	272,896	235,344	46.31%	338,852
OTHER FUNDS					
BRIDGE & SPECIAL RD	28,000	20,757	7,243	25.87%	37,179
HIGHWAY FUND	24,000	6,812	17,188	71.62%	30,863
MENTAL HEALTH	57,250	52,316	4,934	8.62%	61,081
BLDG & GROUNDS	-	12,670	(12,670)		9,559
PROPERTY MANAGEMENT	16,000	12,926	3,074	19.21%	14,449
GRAND TOTAL	633,490	378,377	255,113	40.27%	491,983

LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2013
PERCENT OF FISCAL YEAR REMAINING - 50%

	FY 14			
	ADOPTED BUDGET	YTD ACTUAL	BALANCE REMAINING	PERCENT REMAINING
REAL & PERSONAL TAX	58,747,710	25,944,360	32,803,350	55.84%
M.V. TAX	6,500,000	3,629,170	2,870,830	44.17%
INHERITANCE TAX	5,000,000	2,083,839	2,916,161	58.32%
LODGING TAX	2,200,000	1,515,570	684,430	31.11%
STATE	13,049,181	6,198,776	6,850,405	52.50%
FEDERAL	4,089,536	1,510,429	2,579,107	63.07%
DRUG TAX	-	164	(164)	
I.G. TRANSFER	-	1,500	(1,500)	
IN LIEU & JT BUDGET	2,479,270	557,421	1,921,849	77.52%
FEES & COMMISSIONS	9,032,350	4,226,628	4,805,722	53.21%
CHARGES FOR SERVICES:				
GENERAL FUND	5,489,043	2,449,832	3,039,211	55.37%
WORKERS COMP	608,635	618,533	(9,898)	-1.63%
SELF INSURANCE LOSS	410,490	411,576	(1,086)	-0.26%
GROUP INSURANCE	10,935,000	4,766,818	6,168,182	56.41%
BRIDGE & ROAD	685,000	601,570	83,430	12.18%
HIGHWAY	30,000	16,459	13,541	45.14%
DEBT SERVICE (VOIP)	300,000	-	300,000	100.00%
LANCASTER MANOR	-	2,410	(2,410)	
MENTAL HEALTH	426,559	205,828	220,731	51.75%
MEDICAID/MEDICARE/MRO	2,690,235	683,765	2,006,470	74.58%
WEED	50,000	39,501	10,499	21.00%
CO/CITY PROP MGMT	3,371,392	1,892,333	1,479,059	43.87%
PROPERTY MANAGEMENT	1,394,538	693,973	700,566	50.24%
CITY PROPERTY MGMT	303,500	303,529	-29	-0.01%
LICENSE AND PERMITS	35,500	17,725	17,775	50.07%
OTHER MISC	210,050	137,690	72,360	34.45%
FOREITURES	-	-	-	
KENO PROCEEDS	800,000	459,531	340,469	42.56%
INTEREST	157,490	66,297	91,193	57.90%
TRANSFERS	10,185,932	3,388,050	6,797,882	66.74%
TOTAL	139,181,411	62,423,276	76,758,135	55.15%
LESS TRANSFERS	10,185,932	3,388,050	6,797,882	66.74%
NET OF TRANSFERS	128,995,479	59,035,226	69,960,253	54.23%

**LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY14 COMPARED TO FY13**

	YTD	YTD	DIFFERENCE	
	12/31/2013	12/31/2012	AMOUNT	PERCENT
REAL & PERSONAL TAX	25,944,360	23,389,860	2,554,500	10.92%
M.V. TAX	3,629,170	3,453,055	176,115	5.10%
INHERITANCE TAX	2,083,839	3,471,168	(1,387,329)	-39.97%
LODGING TAX	1,515,570	1,063,246	452,325	42.54%
DRUG TAX	164	-	164	
STATE	6,198,776	5,313,892	884,885	16.65%
FEDERAL	1,510,429	2,794,298	(1,283,869)	-45.95%
I.G. TRANSFER	1,500	4,538	(3,038)	
IN LIEU & JT BUDGET	557,421	337,793	219,628	65.02%
FEES & COMMISSIONS	4,226,628	4,120,462	106,165	2.58%
CHARGES FOR SERVICES:				
GENERAL FUND	2,449,832	2,340,835	108,997	4.66%
WORKERS COMP	618,533	513,216	105,317	20.52%
SELF INSURANCE LOSS	411,576	348,831	62,745	17.99%
GROUP INSURANCE	4,766,818	5,108,169	(341,350)	-6.68%
BRIDGE & ROAD	601,570	274,506	327,064	119.15%
HIGHWAY	16,459	3,903	12,556	321.69%
SERIES 2004 BONDS REIMB	-	-	-	
LANCASTER MANOR	2,410	1,385	1,024	73.92%
MENTAL HEALTH	205,828	257,153	(51,325)	-19.96%
MEDICAID/MEDICARE/MRO	683,765	1,001,701	(317,936)	-31.74%
WEED	39,501	38,605	896	2.32%
CO/CITY PROP MGMT	1,892,333	1,637,563	254,770	15.56%
PROPERTY MANAGEMENT	693,973	684,483	9,490	1.39%
CITY PROPERTY MGMT	303,529	151,750	151,779	100.02%
LICENSE AND PERMITS	17,725	18,205	(480)	-2.64%
OTHER MISC	137,690	399,496	(261,805)	-65.53%
FOREITURES	-	-	-	
KENO PROCEEDS	459,531	433,085	26,447	6.11%
INTEREST	66,297	91,505	(25,208)	-27.55%
TRANSFERS	3,388,050	3,849,603	(461,552)	-11.99%
TOTAL	62,423,276	61,102,305	1,320,971	2.16%
LESS TRANSFERS	3,388,050	3,849,603	(461,552)	-11.99%
NET OF TRANSFERS	59,035,226	57,252,703	1,782,523	3.11%

**CHANGE IN CONSUMER PRICE INDEX (CPI-U)
1989 TO 2013**

<u>YEAR</u>	<u>INDEX</u>	<u>PERCENT CHANGE</u>
1989	124.0	
1990	130.7	5.40%
1991	136.2	4.21%
1992	140.3	3.01%
1993	144.5	2.99%
1994	148.2	2.56%
1995	152.4	2.83%
1996	156.9	2.95%
1997	160.5	2.29%
1998	163.0	1.56%
1999	166.6	2.21%
2000	172.2	3.36%
2001	177.1	2.85%
2002	179.9	1.58%
2003	184.0	2.28%
2004	188.9	2.66%
2005	195.3	3.39%
2006	201.6	3.23%
2007	207.3	2.83%
2008	215.3	3.86%
2009	214.6	-0.33%
2010	218.1	1.63%
2011	224.9	3.12%
2012	229.6	2.09%
2013	232.9	1.44%

source: Bureau of Labor Statistics

LANCASTER COUNTY
CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY

<u>YEAR</u>	<u>UNUSED RESTRICTED FUNDS AUTHORITY</u>	<u>CHANGE AMOUNT</u>	<u>CHANGE PERCENT</u>
2003-04	13,851,861		
2004-05	12,224,190	(1,627,671)	-11.75%
2005-06	10,070,013	(2,154,177)	-17.62%
2006-07	10,300,325	230,312	2.29%
2007-08	11,662,949	1,362,624	13.23%
2008-09	12,835,951	1,173,002	10.06%
2009-10	14,090,538	1,254,587	9.77%
2010-11	14,614,092	523,554	3.72%
2011-12	18,932,686	4,318,594	29.55%
2012-13	17,938,456	(994,230)	-5.25%
2013-14	19,069,989	1,131,533	6.31%

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

<u>FUNDS</u>	<u>6-30-14</u>	<u>6-30-13</u>	<u>6-30-12</u>	<u>6-30-11</u>	<u>6-30-10</u>
OPERATING:					
GENERAL		12,928,855	11,965,354	11,414,119	11,367,697
BRIDGE & ROAD		2,012,045	3,000,018	1,985,128	2,083,427
HIGHWAY		638,313	1,482,266	1,234,309	692,370
LANCASTER MANOR				2,349,280	702,055
MENTAL HEALTH		543,006	770,843	329,697	312,558
WEED CONTROL		95,586	82,996	73,982	68,846
CO/CITY PROPERTY MGMT		85,864	65,583	88,998	45,041
PROPERTY MANAGEMENT		149,632	103,709	75,916	79,141
TOTAL OPERATING		16,453,301	17,470,769	17,551,429	15,351,135
NONOPERATING:					
WORKERS COMP INS		128,569	497,030	1,252,897	1,254,693
OTHER SELF INS		517,472	177,202	6,164	243,855
GROUP SELF INSURANCE		4,762,565	4,017,137	4,206,611	4,749,832
VISITORS IMPROVEMENT		2,319,801	3,575,000	3,052,546	2,499,888
VISITORS PROMOTION		592,433	663,601	581,879	480,663
RURAL LIBRARY		13,804	9,977	23,625	27,446
VETERANS AID		9,875	10,973	12,282	15,325
FEDERAL GRANTS		589,906	812,283	259,943	671,495
KENO		1,739,805	860,132	1,766,369	2,107,229
ECON DEVELOPMENT		342,412	353,049	463,995	466,873
DEBT SERVICE		2,022,657	2,352,609	2,529,181	2,704,985
BUILDING FUND		438,956	318,165	239,053	129,416
JAIL SAVINGS FUND		979,330	1,891,087	1,997,637	1,977,832
LANCASTER MANOR		2,067,323	2,156,343		
CITY BLDG MAINTENANCE		<u>422,319</u>	<u>407,146</u>	<u>392,017</u>	<u>371,069</u>
TOTAL NONOPERATING		<u>16,947,227</u>	<u>18,101,734</u>	<u>16,784,199</u>	<u>17,700,601</u>
TOTAL		<u>33,400,528</u>	<u>35,572,503</u>	<u>34,335,628</u>	<u>33,051,736</u>

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

EXPENDITURES:					
OPERATING		117,640,932	110,429,282	117,867,312	125,500,547
OTHER		20,578,311	20,543,257	19,127,996	19,490,039
TOTAL		138,219,243	130,972,539	136,995,308	144,990,586

OPERATING FUND:					
OPERATING BALANCE/OPERATING EXPEND		13.99%	15.82%	14.89%	12.23%
TOTAL					
TOTAL BALANCE/TOTAL EXPEND		24.16%	27.16%	25.06%	22.80%

BUDGETED CASH RESERVE BY FUND:

GEN FUND	6,190,000	6,190,000	4,190,000	4,190,000	4,190,000
RURAL LIBRARY	10,000	10,000	10,000	10,000	10,000
BRIDGE & ROAD	300,000	300,000	300,000	300,000	300,000
HIGHWAY FUND	200,000	200,000	200,000	200,000	200,000
VETERANS AID	3,261	3,261	3,261	3,261	3,261
DEBT SERVICE	100,000	100,000	100,000	100,000	100,000
LANCASTER MANOR	-	-	-	-	-
MENTAL HEALTH	-	100,000	100,000	100,000	100,000
WEED CONTROL	58,000	58,000	70,000	65,000	50,000
PROPERTY MANAGEMENT	50,000	50,000	50,000	-	-
TOTAL	<u>6,911,261</u>	<u>7,011,261</u>	<u>5,023,261</u>	<u>4,968,261</u>	<u>4,953,261</u>
OPERATING RESERVE	6,798,000	6,898,000	4,910,000	4,855,000	4,840,000
***OTHER	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>	<u>113,261</u>
TOTAL	<u>6,911,261</u>	<u>7,011,261</u>	<u>5,023,261</u>	<u>4,968,261</u>	<u>4,953,261</u>

OPERATING FUND CASH RESERVE:

VARIANCE FROM BUDGET		9,555,301	12,560,769	12,696,429	10,511,135
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****OTHER INCLUDES 10,000 FOR THE LIBRARY FUND, 3,261 FOR THE VETS AID FUND AND \$100,000 FOR DEBT SERVICE.
IT IS IMPORTANT FOR THE BOND RATING AGENCIES THAT THE YEAR END FUND BALANCES BE IN THE VICINITY OF 13% TO 15% OF THE OPERATING FUND EXPENDITURES.

Lancaster County
Non-Mandated County Services

	<u>FY14</u> <u>Funding</u>	<u>FY13</u> <u>Funding</u>	<u>FY12</u> <u>Funding</u>	<u>FY11</u> <u>Funding</u>	<u>FY10</u> <u>Funding</u>	<u>FY09</u> <u>Funding</u>	<u>FY08</u> <u>Funding</u>	<u>FY07</u> <u>Funding</u>
Commission on the Status of Women	-	-	-	-	-	-	-	85,461
Community Mental Health Center -								
Total County Property Tax Dollars (Transfer)	990,769	1,642,961	2,275,444	2,774,510	2,852,010	2,345,903	2,531,154	2,787,149
(1) Region V		(588,941)	(579,823)	(585,730)	(632,567)	(620,164)	(596,083)	(596,083)
(2) Crisis Center (EPC)	(517,868)	(426,058)	(211,196)	(498,732)	(571,968)	(461,658)	(208,213)	(291,925)
	472,901	627,962	1,484,425	1,690,048	1,647,475	1,264,081	1,726,858	1,899,141
Human Services	145,212	126,959	138,091	136,190	127,348	119,265	115,044	145,258
JBC Contracts (3)	770,180	770,180	794,000	1,392,500	1,617,424	1,617,424	1,589,455	1,599,062
County Health Department	2,183,416	2,075,453	2,074,389	2,125,995	2,015,233	2,006,994	2,157,838	2,258,524
Employee Assistance Program	19,800	19,800	19,500	19,500	23,600	23,600	22,875	22,100
Lancaster Manor - Only costs provided in recent years is indirect costs.								
Indirect Costs per Plan Document		*****			2,029,901	-	562,628	526,792
County Visitor Promotion Fund - no property tax dollars used								
Community Corrections	1,313,904	1,198,882	1,143,916	1,000,082	1,143,871	1,195,402	803,320	678,626
Graduated Sanctions - Juvenile Justice (4)	918,667	918,667	927,076	527,076	497,076	506,471	504,906	523,056

- (1) Region V match in FY14 is paid out of the general fund.
 - (2) BU 7851 Expenditures minus Revenues
 - (3) Cut \$224,924 in FY11, Cut \$198,500 in FY 12 and moved \$400,000 to Juvenile Justice, 3% reduction in FY13
 - (4) Moved \$400,000 from JBC to Juvenile Justice in FY12
- ***** In FY09, Manor reimbursed the General Fund \$600,000.
In FY10, a transfer was established for \$1,402,123 and indirects costs were \$627,778

Based from February 2003 County Attorney Opinion.

LANCASTER COUNTY
LEVY PROJECTIONS

	(Current Year) <u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Valuation	20,848,760,247	21,057,247,849	21,688,965,285
		1%	3%
Property Tax	58,647,565	59,234,038	61,011,059
		586,473	1,777,021
Calculated Levy	0.2813	0.2813	0.2813
Levy Breakdown:			
Prior Year Levy	0.2683		
RTSD portion (Decreased by .003)	<u>0.0130</u>		
	0.2813		
Tax Dollar Breakdown:			
General Fund	57,919,678		
Debt Service Fund	523,887		
Building Fund	<u>204,000</u>		
	58,647,565		
Tax Dollar Breakdown:			
26.83 cent levy	55,937,224	56,496,596	58,191,494
RTSD portion (1.3 cents)	<u>2,710,339</u>	<u>2,737,442</u>	<u>2,819,565</u>
	58,647,563	59,234,038	61,011,059
Increase Breakdown:			
26.83 cent levy		559,372	1,694,898
RTSD portion (1.3 cents)		<u>27,103</u>	<u>82,123</u>
		586,476	1,777,021
Levy amount - .3 cents (If RTSD portion was reduced)		631,717	

LANCASTER COUNTY
MID-YEAR REVIEW OF COUNTY GENERAL FUND
FY14 BUDGET

- 3-1 STATEMENT OF REVENUES AND EXPENDITURES
- 3-2 COMPARISON OF BUDGETED REVENUES (BU 9999)
- 3-3 COMPARISON OF ACTUAL REVENUES (BU 9999)
- 3-4 COMPARISON OF GENERAL FUND REVENUES
- 3-6 INHERITANCE TAX COLLECTIONS
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General Fund
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	68,846,328	30,364,376	38,481,952	55.90%
Licenses and Permits	35,500	16,150	19,350	54.51%
Federal Grants	2,155,918	744,229	1,411,689	65.48%
State Revenues	1,178,095	391,873	786,222	66.74%
Other Intergovernmental	2,263,268	534,935	1,728,333	76.36%
Charges for Services	14,496,393	6,667,653	7,828,740	54.00%
Fines & Forfeitures	25,000	8,806	16,194	64.78%
Interest Income	105,090	44,181	60,909	57.96%
Other Revenues	73,650	64,826	8,824	11.98%
Total Revenues	89,179,242	38,837,030	50,342,212	56.45%
Expenditures				
General Fund				
Salaries & Wages	38,913,952	19,280,092	19,633,860	50.45%
Employee Benefits	14,408,062	6,754,960	7,653,102	53.12%
Other Compensation Costs	463,661	439,519	24,142	5.21%
Office Supplies	313,677	146,748	166,929	53.22%
Operating Supplies	668,014	285,819	382,195	57.21%
Medical Supplies	51,225	32,333	18,892	36.88%
Energy Supplies	296,150	143,981	152,169	51.38%
Repair & Maintenance Supplies	14,200	1,233	12,967	91.31%
Food Supplies	33,175	3,788	29,387	88.58%
Other Contracted Services	8,853,477	4,413,874	4,439,603	50.15%
City/County Shared	4,082,996	855,503	3,227,493	79.05%
Not-For-Profit Contracts	2,690,883	1,015,246	1,675,637	62.27%
Trans, Travel & Subsistence	123,696	49,105	74,591	60.30%
Communications	442,064	111,328	330,736	74.82%
Postage, Courier & Freight	418,368	185,959	232,409	55.55%
Printing & Advertising	293,265	109,872	183,393	62.53%
Contracted Health Services	4,172,151	1,630,514	2,541,637	60.92%
Other Client Services	752,156	304,294	447,863	59.54%
Misc. Fees & Services	3,970,157	678,019	3,292,138	82.92%
Insurance & Surety Bonds	626,423	626,324	99	0.02%
Utilities	2,319,276	1,199,278	1,119,998	48.29%
Repair & Maintenance Costs	403,960	180,837	223,123	55.23%
Rentals	4,061,089	2,005,817	2,055,272	50.61%
Land	210,000	67,825	142,175	67.70%
Buildings	9,517	2,975	6,542	68.75%
Equipment	744,327	455,675	288,652	38.78%
Capitalized Contracts	34,740	5,334	29,406	84.65%
Debt Service	131,226	126,271	4,955	3.78%
Total General Fund Expenditures	89,501,887	41,112,521	48,389,366	54.07%
Excess (Deficiency) of Revenues over Expenditures	(322,645)	(2,275,491)		
Other Financing Sources (Uses)				
Operating Transfers In	1,069,861	68,166		
Operating Transfers Out	(7,486,071)	(3,319,187)		
Total Other Financing Sources (Uses)	(6,416,210)	(3,251,020)		
Net Change in Fund Balance	(6,738,855)	(5,526,511)		
Fund Balance - July 1, 2013	12,928,855	12,928,855		
Fund Balance - December 31, 2013	6,190,000	7,402,344		

LANCASTER COUNTY
COMPARISON OF BUDGETED REVENUES (BU 9999)
FY14 COMPARED TO FY13

GENERAL FUND	BUDGET	BUDGET	DIFFERENCE	
	FY2014	FY2013	AMOUNT	PERCENT
REAL & PERSONAL TAX	57,331,328	53,755,073	3,576,255	6.65%
M.V. TAX	6,500,000	6,500,000	-	0.00%
INHERITANCE TAX	5,000,000	5,000,000	-	0.00%
BEER & LIQUOR LICENSE	1,500	1,000	500	50.00%
US ENTITLEMENT LANDS	15,000	15,000	-	0.00%
PROPERTY TAX CREDIT	-	-	-	
HOMESTEAD EXEMPTION	-	-	-	
INSURANCE TAX ALLOCATION	550,000	350,000	200,000	57.14%
CARLINE TAX	20,000	20,000	-	0.00%
AIRLINE TAX	140,000	140,000	-	0.00%
MOTOR VEHICLE PRO RATE	132,000	125,000	7,000	5.60%
STATE AID	-	-	-	
IN LIEU OF TAXES	1,549,300	1,475,000	74,300	5.04%
CHECK COLLECTION FEE	10,000	10,000	-	0.00%
SUBDIVISION FEES	10,000	10,000	-	0.00%
CABLE TELEVISION	100,000	100,000	-	0.00%
OTHER REIMB & REFUNDS	50,000	50,806	(806)	-1.59%
OVERLOAD FINES	25,000	25,000	-	0.00%
INDIRECT COST RECOVERY	-	368,598	(368,598)	-100.00%
OTHER MISC REVENUE	50,000	50,000	-	0.00%
FEDERAL GRANT TRANSFERS	37,058	9,250	27,808	300.63%
KENO FUND TRANSFERS	1,000,000	-	1,000,000	
OTHER FUND TRANSFERS	-	400,000	(400,000)	-100.00%
TOTAL	72,521,186	68,404,727	4,116,459	6.02%

LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES (BU 9999)
FY14 COMPARED TO FY13

GENERAL FUND	YTD	YTD	DIFFERENCE	
	12/31/2013	12/31/2012	AMOUNT	PERCENT
REAL & PERSONAL TAX	24,648,766	21,766,713	2,882,053	13.24%
M.V. TAX	3,629,170	3,453,055	176,115	5.10%
INHERITANCE TAX	2,083,839	3,471,168	(1,387,329)	-39.97%
BEER & LIQUOR LICENSE	800	1,040	(240)	-23.08%
US ENTITLEMENT LANDS	-	-	-	
PROPERTY TAX CREDIT	-	9,618	(9,618)	-100.00%
HOMESTEAD EXEMPTION	211,006	(0)	211,006	
INSURANCE TAX ALLOCATION	-	-	-	
CARLINE TAX	6,592	2,283	4,310	188.79%
AIRLINE TAX	54,529	(14,471)	69,000	-476.82%
MOTOR VEHICLE PRO RATE	50,529	45,251	5,278	11.66%
STATE AID	-	-	-	
IN LIEU OF TAXES	393	338	55	16.36%
VENDING COMMISSIONS	1,466	-	1,466	
CHECK COLLECTION FEE	4,250	5,930	(1,680)	-28.33%
SUBDIVISION FEES	12,560	3,735	8,825	236.28%
CABLE TELEVISION	-	-	-	
OTHER REIMB & REFUNDS	11,707	25	11,682	46729.96%
OVERLOAD FINES	8,806	7,119	1,688	23.71%
RENTAL INCOME - LAND	3,995	2,589	1,406	54.30%
SALE OF EQUIPMENT	42,493	4,242	38,250	901.65%
SALE OF LAND	-	-	-	
RETIRMENT FORFEITURES	-	33,653	(33,653)	-100.00%
INDIRECT COST RECOVERY	-	184,299	(184,299)	-100.00%
OTHER MISC REVENUE	9,609	33,329	(23,720)	-71.17%
FEDERAL GRANT TRANSFERS	13,951	2,000	11,951	597.53%
OTHER FUND TRANSFERS	-	2,558	(2,558)	-100.00%
TOTAL	30,794,463	29,014,473	1,779,989	6.13%

LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES

	Budget 6/30/2014	Actual 6/30/2013	Actual 6/30/2012	Actual 6/30/2011	Actual 6/30/2010
COUNTY BOARD	-	-	746	-	-
COUNTY CLERK	63,000	64,065	61,510	63,611	62,420
COUNTY TREASURER	5,257,000	5,257,285	5,283,187	5,255,680	5,474,943
ASSESSOR	2,000,000	2,304,527	1,792,693	1,595,586	1,491,017
ROD TECHNOLOGY	250,000	112,448	-	-	-
ELECTION COMMISSIONER	44,250	398,243	20,188	395,545	90,760
DATA PROCESSING	10,656	10,656	10,656	10,656	10,656
G.F. GENERAL GOVERNMENT	-	1,122	3,182	1,492	917
ADMINISTRATIVE SERVICES	-	-	-	15,058	23,584
G.I.S.	-	25	90	5	25
CLERK OF DIST COURT	400,000	485,578	408,319	414,645	467,570
COUNTY COURT	43,650	42,359	44,912	49,369	60,593
JUVENILE COURT	-	384	-	-	589
DISTRICT COURT	212,500	231,478	172,024	181,293	242,673
PUBLIC DEFENDER	353,507	336,758	205,688	195,898	186,550
G.F. JUSTICE SYSTEM	17,500	36,999	35,800	36,500	39,500
COOPERATIVE EXTENSION	151,198	144,175	166,672	181,332	178,496
RECORDS INFO & MGMT	84,999	89,448	86,082	85,450	90,645
SHERIFF	1,512,244	1,507,206	1,476,100	1,559,813	1,559,041
COUNTY ATTORNEY	1,345,073	1,953,780	1,308,995	1,822,301	1,407,244
CORRECTIONS	485,500	456,961	465,215	1,131,074	1,229,742
JUVENILE PROBATION	-	-	390	-	50
ADULT PROBATION	-	-	124	288	96
COMMUNITY CORRECTIONS	738,839	730,697	713,758	554,090	414,376
JUVENILE DETENTION	3,506,040	3,779,063	3,828,134	3,753,976	3,051,958
EMERGENCY SERVICES	355,749	67,030	236,587	197,714	260,115
COUNTY ENGINEER	-	3,945	-	-	-
GENERAL ASSISTANCE	716,000	657,379	604,829	455,489	615,458
HUMAN SERVICES	160,212	126,959	138,461	137,097	127,498
SUBTOTAL	17,727,917	18,798,570	17,064,341	18,093,962	17,086,517
GENERAL RECEIPTS	72,521,186	70,686,805	67,038,600	64,257,226	64,460,093
TOTAL	90,249,103	89,485,375	84,102,942	82,351,188	81,546,610

**LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES**

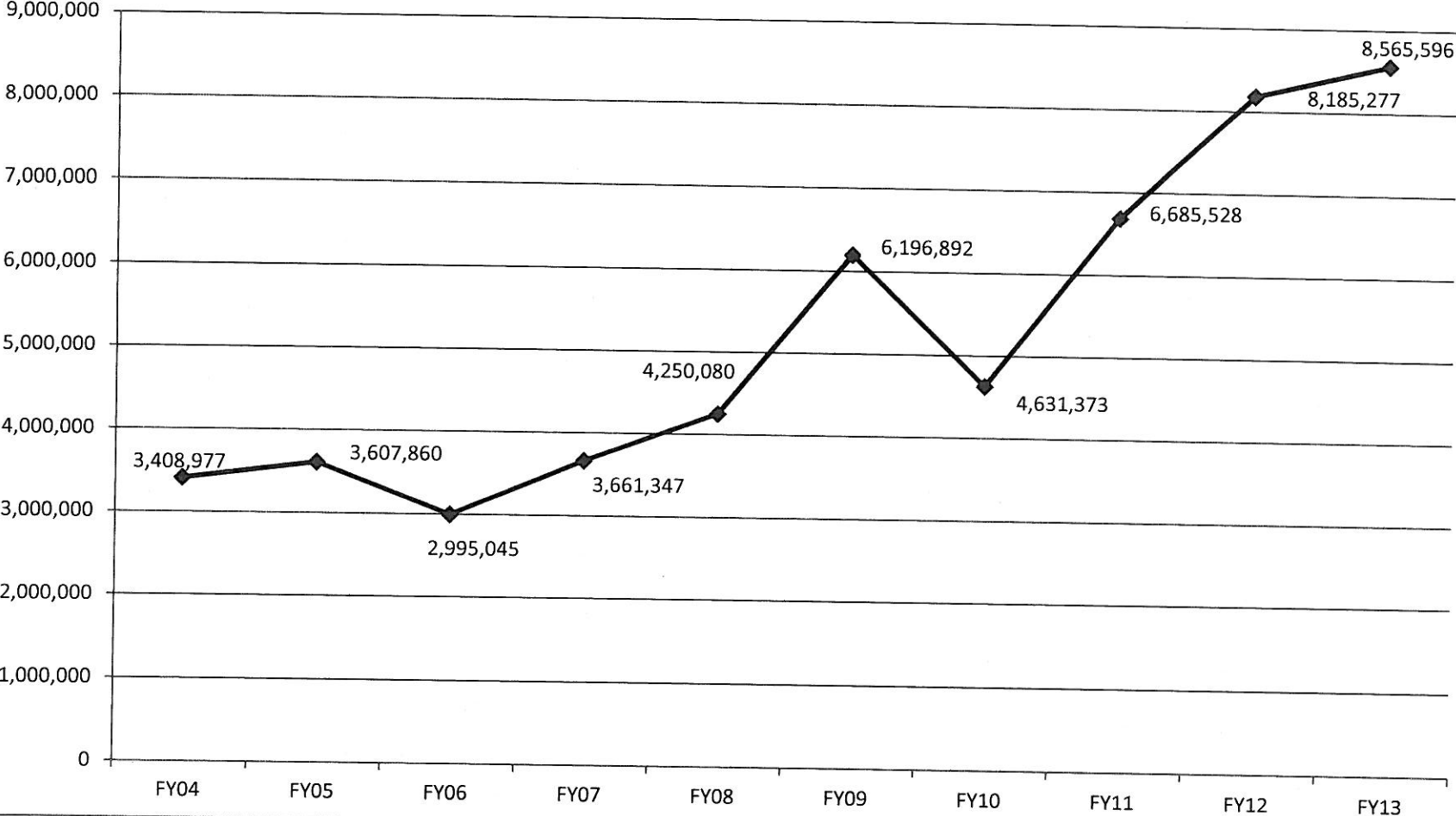
	Budget 6/30/2014	Actual 6/30/2013	Actual 6/30/2012	Actual 6/30/2011	Actual 6/30/2010
Property Tax	57,331,328	48,927,005	44,634,720	43,974,981	43,500,360
Motor Vehicle Tax	6,500,000	6,812,747	6,565,664	6,530,634	6,485,361
Inheritance Tax	5,000,000	8,565,596	8,185,277	6,685,528	4,631,373
Transfers	1,000,000	400,000	1,575,000	500,000	-
Homestead	-	3,013,425	2,987,932	3,076,534	3,004,495
State Aid	-	-	-	637,360	705,509
Other	2,689,858	2,968,033	3,090,007	2,852,190	6,132,995

**LANCASTER COUNTY
INHERITANCE TAX COLLECTIONS**

	FY09		FY10		FY11		FY12		FY13	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD
JUL	336,362	336,362	984,177	984,177	239,272	239,272	1,217,196	1,217,196	485,031	485,031
AUG	371,896	708,258	334,657	1,318,834	863,274	1,102,546	490,813	1,708,009	395,676	880,707
SEP	1,016,362	1,724,620	283,518	1,602,352	670,437	1,772,983	439,258	2,147,267	1,185,956	2,066,663
OCT	219,155	1,943,775	299,428	1,901,780	437,616	2,210,599	354,417	2,501,684	284,643	2,351,306
NOV	499,216	2,442,991	503,378	2,405,158	563,259	2,773,858	261,380	2,763,064	398,233	2,749,539
DEC	573,599	3,016,590	584,259	2,989,417	610,130	3,383,988	568,914	3,331,978	721,629	3,471,168
JAN	447,436	3,464,026	639,800	3,629,217	298,670	3,682,658	582,109	3,914,087	283,996	3,755,164
FEB	814,045	4,278,071	151,995	3,781,212	400,557	4,083,215	675,211	4,589,298	1,002,236	4,757,400
MAR	340,988	4,619,059	208,788	3,990,000	252,533	4,335,748	684,398	5,273,696	465,529	5,222,929
APR	843,634	5,462,693	146,832	4,136,832	917,799	5,253,547	321,280	5,594,976	479,786	5,702,715
MAY	374,490	5,837,183	129,396	4,266,228	640,248	5,893,795	1,997,663	7,592,639	2,250,305	7,953,020
JUN	359,709	6,196,892	365,145	4,631,373	791,733	6,685,528	592,638	8,185,277	612,576	8,565,596
BUDGET		2,443,000		3,000,000		3,000,000		3,000,000		5,000,000
VARIANCE		3,019,693		1,631,373		3,685,528		5,185,277		3,565,596
AVG MONTHLY	516,408		385,948		557,127		682,106		713,800	

	FY14	
	MONTH	YTD
JUL	658,843	658,843
AUG	258,871	917,714
SEP	331,327	1,249,041
OCT	256,327	1,505,368
NOV	228,121	1,733,489
DEC	350,350	2,083,839
JAN		
FEB		
MAR		
APR		
MAY		
JUN		
BUDGET		5,000,000
VARIANCE		(2,916,161)
AVG MONTHLY	347,307	

Inheritance Tax Collections



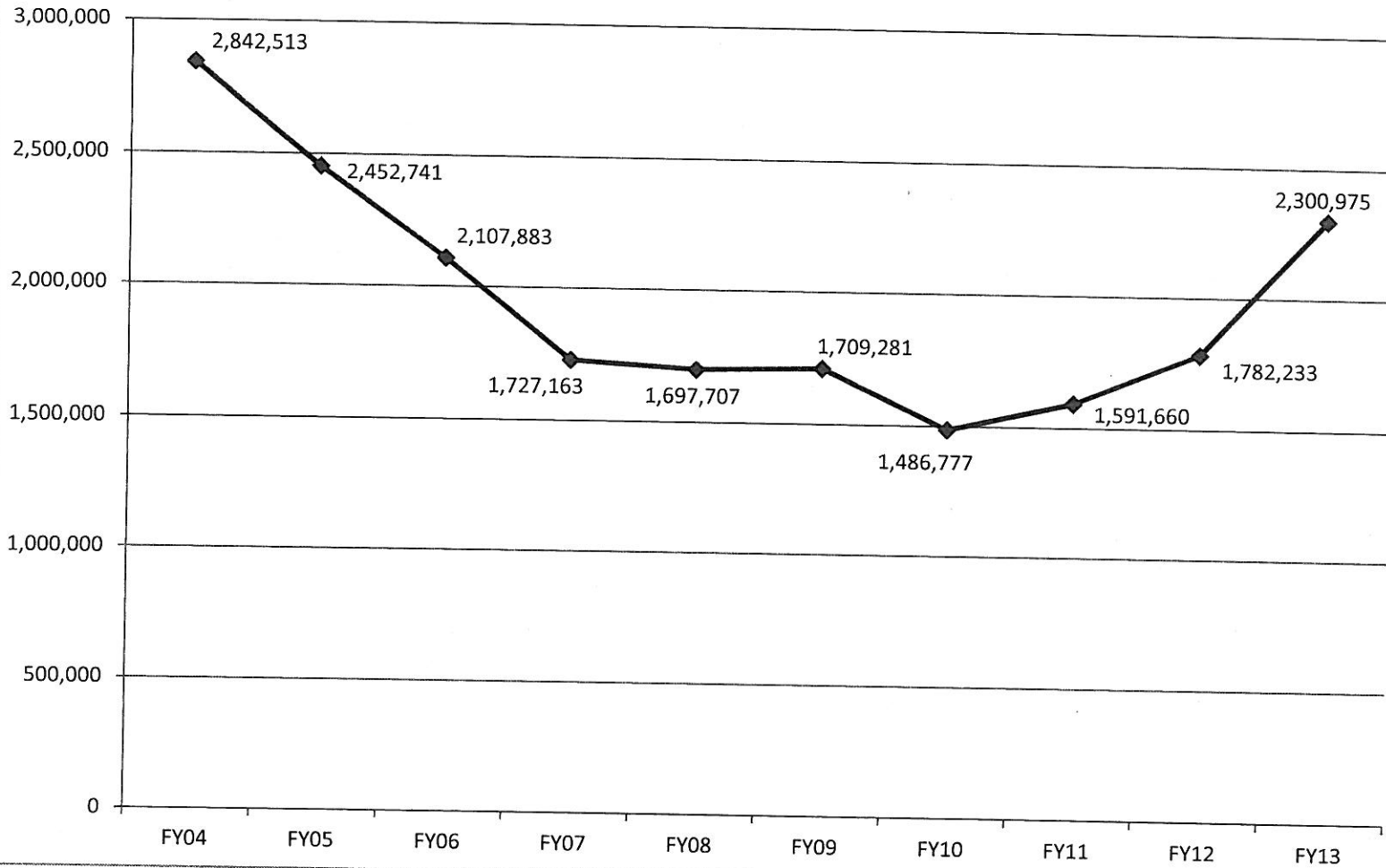
**LANCASTER COUNTY
REGISTER OF DEEDS FEES**

	FY09			FY10			FY11			FY12			FY13		
	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD	FILING	DOC	YTD
JUL	84,353	49,557	133,910	125,464	53,678	179,142	83,134	38,219	121,353	79,781	50,790	130,571	124,217	62,671	186,888
AUG	86,396	52,486	272,792	91,982	40,252	311,376	105,744	13,370	240,467	92,925	48,662	272,158	142,919	52,316	382,123
SEP	74,774	55,281	402,847	79,805	40,283	431,464	114,115	28,325	382,907	94,693	30,004	396,855	126,506	43,263	551,892
OCT	67,878	34,763	505,488	86,404	43,499	561,367	118,855	31,587	533,349	122,884	38,460	558,199	153,924	65,300	771,116
NOV	69,664	35,049	610,201	83,593	38,132	683,092	144,031	39,306	716,686	122,688	33,028	713,915	122,194	36,619	929,929
DEC	53,243	31,681	695,125	84,758	32,783	800,633	130,818	44,666	892,170	121,614	34,816	870,345	137,192	69,265	1,136,386
JAN	67,754	35,938	798,817	72,009	22,129	894,771	112,045	29,962	1,034,177	95,879	30,417	996,641	136,758	41,293	1,314,437
FEB	93,799	15,877	908,493	61,253	17,931	973,955	77,861	17,530	1,129,568	106,436	28,414	1,131,491	125,678	22,781	1,462,896
MAR	114,117	29,384	1,051,994	81,058	36,021	1,091,034	81,372	27,606	1,238,546	115,269	35,826	1,282,586	142,888	60,193	1,665,977
APR	112,498	36,922	1,201,414	82,158	37,917	1,211,109	74,124	41,686	1,354,356	109,306	39,181	1,431,073	151,869	46,241	1,864,087
MAY	122,892	29,407	1,353,713	81,791	43,845	1,336,745	72,470	49,086	1,475,912	114,260	49,353	1,594,686	160,947	52,336	2,077,370
JUN	272,525	83,043	1,709,281	91,584	58,448	1,486,777	78,131	37,617	1,591,660	117,087	70,460	1,782,233	156,936	66,669	2,300,975
BUDGET			2,012,500			1,850,000			1,900,000			1,900,000			1,900,000
TOTAL	1,219,893	489,388		1,021,859	464,918		1,192,700	398,960		1,292,822	489,411		1,682,028	618,947	
AVG MONTHLY	101,658	40,782	142,440	85,155	38,743	123,898	99,392	33,247	132,638	107,735	40,784	148,519	140,169	51,579	191,748
PERCENT	71.37%	28.63%		68.73%	31.27%		74.93%	25.07%		72.54%	27.46%		73.10%	26.90%	

	FY14		
	FILING	DOC	YTD
JUL	176,562	82,242	258,804
AUG	118,735	63,588	441,127
SEP	116,520	51,073	608,720
OCT	115,232	63,690	787,642
NOV	67,163	65,998	920,803
DEC	97,240	62,736	1,080,779
JAN			
FEB			
MAR			
APR			
MAY			
JUN			
BUDGET			2,000,000
TOTAL	691,452	389,327	
AVG MONTHLY	115,242	64,888	180,130
PERCENT	63.98%	36.02%	

Estimated Collections based on 6 months		2,161,558
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Register of Deeds Fees



INTEREST INCOME COMPARISON
LANCASTER COUNTY

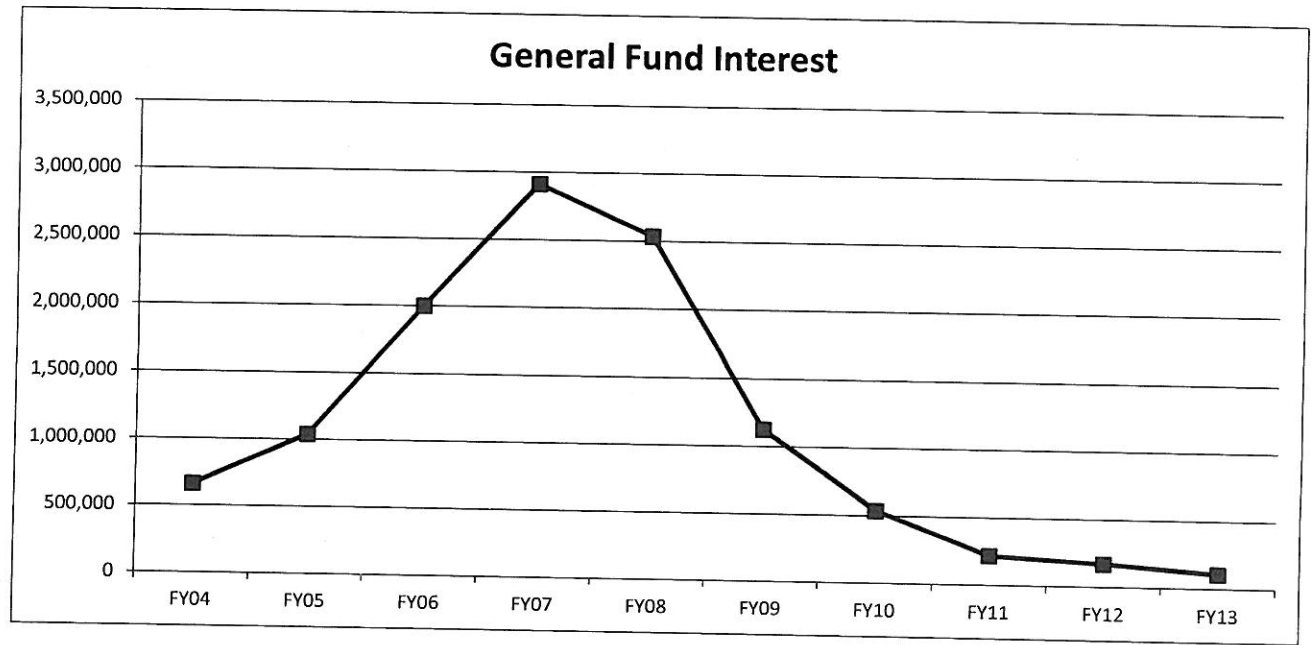
Total County

	<u>FY09</u>	<u>FY09</u> <u>YTD</u>	<u>FY10</u>	<u>FY10</u> <u>YTD</u>	<u>FY11</u>	<u>FY11</u> <u>YTD</u>	<u>FY12</u>	<u>FY12</u> <u>YTD</u>	<u>FY13</u>	<u>FY13</u> <u>YTD</u>	<u>FY14</u>	<u>FY14</u> <u>YTD</u>
JUL	156,325	156,325	16,143	16,143	22,689	22,689	12,058	12,058	13,407	13,407	9,890	9,890
AUG	229,083	385,408	94,141	110,284	70,620	93,309	31,971	44,029	23,943	37,350	14,041	23,931
SEP	115,987	501,395	41,154	151,438	21,851	115,160	25,188	69,217	17,716	55,066	11,991	35,922
OCT	86,644	588,039	56,908	208,346	18,568	133,728	13,103	82,320	9,416	64,482	9,011	44,933
NOV	124,400	712,439	45,936	254,282	25,206	158,934	22,115	104,435	13,801	78,283	9,584	54,517
DEC	163,595	876,034	103,909	358,191	27,764	186,698	16,144	120,579	13,222	91,505	11,780	66,297
JAN	109,809	985,843	31,285	389,476	15,339	202,037	19,738	140,317	8,232	99,737		
FEB	122,088	1,107,931	126,294	515,770	22,383	224,420	22,812	163,129	14,257	113,994		
MAR	46,401	1,154,332	58,689	574,459	31,053	255,473	24,674	187,803	12,412	126,406		
APR	41,804	1,196,136	50,406	624,865	19,524	274,997	20,639	208,442	10,919	137,325		
MAY	53,013	1,249,149	31,078	655,943	22,976	297,973	35,541	243,983	12,905	150,230		
JUN	67,757	1,316,906	26,461	682,404	27,420	325,393	19,902	263,885	11,833	162,063		
		1,316,906	682,404		325,393		263,885		162,063			

GENERAL FUND

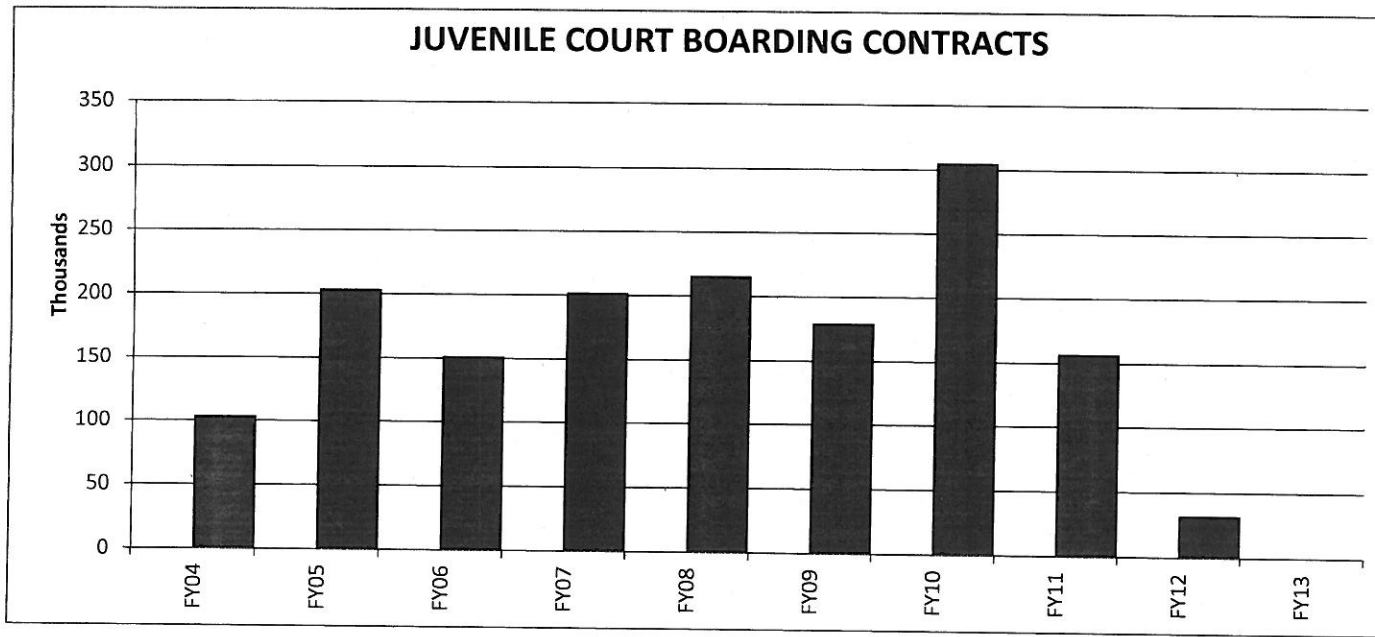
FY04	661,008
FY05	1,038,793
FY06	1,999,821
FY07	2,910,906
FY08	2,533,401
FY09	1,126,176
FY10	538,956
FY11	221,777
FY12	174,339
FY13	110,387
6 months FY14	44,181

G.F. BUDGET FOR FY07	2,000,000
G.F. BUDGET FOR FY08	2,800,000
G.F. BUDGET FOR FY09	1,700,000
G.F. BUDGET FOR FY10	1,000,000
G.F. BUDGET FOR FY11	500,000
G.F. BUDGET FOR FY12	225,000
G.F. BUDGET FOR FY13	150,000
G.F. BUDGET FOR FY14	105,000

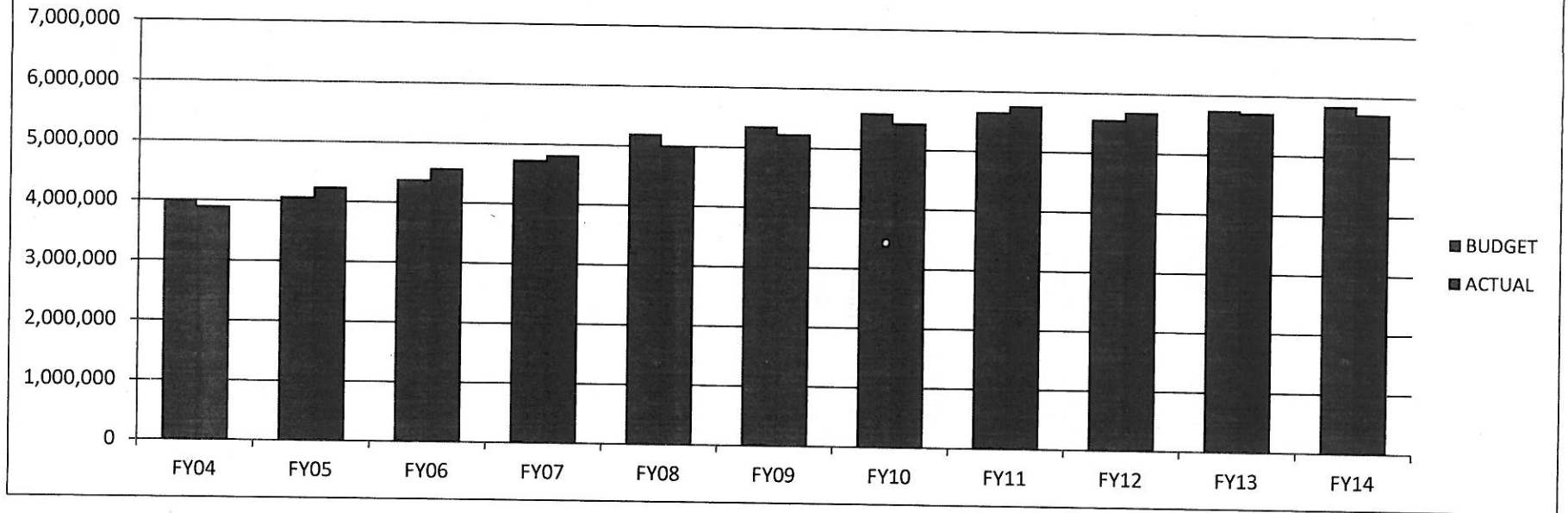


**LANCASTER COUNTY BOARDING CONTRACTS
JUVENILE COURT
FY04 TO FY13 ACTUAL COST**

FY04	103,558	
FY05	203,689	
FY06	151,411	
FY07	202,048	
FY08	215,793	
FY09	179,792	
FY10	305,355	
FY11	156,960	
FY12	32,347	
FY13	-	
FY14 BUDGET	35,000	\$0 spent at 12-31



INDIGENT DEFENSE COSTS



	BUDGET	ACTUAL	ACTUAL INCREASE	
			AMOUNT	PERCENT
FY04	4,003,273	3,906,015	152,984	4.08%
FY05	4,077,059	4,246,774	340,759	8.72%
FY06	4,383,143	4,578,355	331,581	7.81%
FY07	4,732,734	4,815,938	237,583	5.19%
FY08	5,204,942	5,014,603	198,665	4.13%
FY09	5,364,492	5,237,434	222,831	4.44%
FY10	5,620,839	5,454,451	217,017	4.14%
FY11	5,671,131	5,777,289	322,838	5.92%
FY12	5,571,599	5,702,963	-74,326	-1.29%
FY13	5,757,496	5,725,692	22,729	0.40%
FY14	5,862,025	5,730,332	4,640	0.08%

Projected

Indigent Legal Costs
Lancaster County

BUDGET FOR FY14

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY14 Budget	598,843	183,000	989,181	485,000	3,606,001	5,862,025
Expended (6 months)	278,355	111,497	550,271	189,556	1,735,487	2,865,166
Balance 12-31-13	320,488	71,503	438,910	295,444	1,870,514	2,996,859
Projected Fiscal Year Variance	556,710 42,133	222,994 (39,994)	1,100,542 (111,361)	379,112 105,888	3,470,974 135,027	5,730,332 131,693

BUDGET FOR FY13

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

BUDGET FOR FY12

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

BUDGET FOR FY11

	**Justice Misc	County Court	Juvenile Court	District Court	Public Defender	Total
FY11 Budget	666,346	200,000	1,112,260	383,346	3,309,179	5,671,131
Expended	657,786	191,060	1,226,377	393,609	3,308,457	5,777,289
Variance	8,560	8,940	(114,117)	(10,263)	722	(106,158)

BUDGET FOR FY10

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

GENERAL ASSISTANCE

	<u>6-30-10</u>	<u>6-30-11</u>	<u>6-30-12</u>	<u>6-30-13</u>	<u>REQUESTED</u> <u>FY14</u>	<u>12/31/2013</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>
CLIENT SERVICES:								
CLIENT RENT	60,413	62,103	41,105	44,040	35,000	14,995	20,005	57.16%
OTHER SERVICES	101,542	104,184	109,517	101,989	106,500	48,523	57,977	54.44%
BURIALS	61,184	77,435	56,343	75,295	52,000	18,352	33,648	64.71%
HOSPITAL	367,965	486,642	436,501	417,883	400,000	20,083	379,917	94.98%
PHARMACY	404,641	420,837	368,162	344,971	400,000	152,864	247,136	61.78%
PHYSICIAN	653,028	678,859	930,010	871,397	888,083	319,632	568,451	64.01%
OTHER MEDICAL	44,467	8,598	53,244	17,686	30,000	61,289	-31,289	-104.30%
SUBTOTAL	1,693,240	1,838,658	1,994,882	1,873,261	1,911,583	635,738	1,275,845	66.74%
RENT & ADMINISTRATION:								
G.A. CONTRACT STATE								
FACILITY RENT	273,092	211,050	355,904	295,260	300,812	150,406	150,406	50.00%
LLCHD P.C. CONTRACT	424,705	415,075	326,198	459,576	434,920	-	434,920	100.00%
TOTAL G.A./MED	2,391,037	2,464,783	2,676,983	2,628,096	2,647,315	786,144	1,861,171	70.30%
REVENUE	615,458	455,489	604,829	657,379	716,000	187,037	528,963	73.88%

PHARMACY REIMBURSEMENT @ 12-31-13 TOTALS 96,485.11
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-13 TOTALS 189,281.85
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-12 TOTALS 170,844.92
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-11 TOTALS 176,196.93
PHARMACY REIMBURSEMENT YEAR ENDED 6-30-10 TOTALS 264,047.24

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
FY2013, FY2012, FY2011, FY2010, and FY2009

	<u>6/30/2013</u>	<u>6/30/2012</u>	<u>6/30/2011</u>	<u>6/30/2010</u>	<u>6/30/2009</u>
GENERAL FUND OPERATING:					
COUNTY BOARD	268,476	266,222	266,574	263,873	256,401
COUNTY CLERK	917,163	907,233	901,489	892,648	883,212
COUNTY TREASURER	3,405,170	3,324,603	3,289,277	3,169,523	3,111,632
ASSESSOR	3,846,508	3,839,122	3,850,340	3,840,061	3,711,104
ROD TECHNOLOGY	45,230	-	-	-	-
ELECTION COMMISSIONER	1,355,467	959,508	1,240,702	930,811	1,261,390
DATA PROCESSING	1,021,380	660,096	672,994	613,478	789,982
BUDGET & FISCAL	255,432	196,560	194,663	191,320	169,450
ADMINISTRATIVE SERVICES	376,198	368,917	376,905	351,045	314,955
G.I.S.	538,811	520,835	483,306	474,364	434,172
BOARD OF EQUALIZATION	357,006	174,579	170,728	-	-
CLERK OF DIST COURT	1,609,658	1,580,663	1,648,186	1,596,774	1,545,536
COUNTY COURT	786,191	794,015	794,432	891,133	794,538
JUVENILE COURT	1,929,223	2,116,390	2,211,671	1,873,838	1,242,284
DISTRICT COURT	2,577,088	2,400,961	2,340,229	2,199,149	2,066,078
PUBLIC DEFENDER	3,383,866	3,309,678	3,308,457	3,270,796	3,172,603
JURY COMMISSIONER	149,837	128,913	129,048	132,950	106,515
COOPERATIVE EXTENSION	1,001,413	991,181	1,006,757	1,011,881	987,315
RECORDS INFO & MGMT	578,948	539,307	535,604	526,705	518,499
SHERIFF	10,102,502	9,531,560	9,523,490	9,260,840	8,885,149
COUNTY ATTORNEY	6,530,599	6,513,928	6,612,252	6,553,195	6,568,761
CORRECTIONS	17,848,070	15,738,449	14,403,639	13,708,146	12,986,579
JUVENILE PROBATION	256,429	279,758	321,135	231,028	276,082
ADULT PROBATION	395,353	390,566	407,956	408,987	407,083
INTENSIVE SUPERVISION	-	-	-	-	-
COMMUNITY CORRECTIONS	1,820,463	1,801,056	1,481,417	1,406,664	1,377,439
JUVENILE DETENTION	5,889,731	5,537,993	5,468,810	5,701,581	5,508,626
EMERGENCY SERVICES	482,602	405,769	388,763	449,996	379,276
COUNTY ENGINEER	3,202,029	3,224,970	3,196,472	3,129,494	3,018,054
MENTAL HEALTH BD	110,132	99,103	122,744	145,013	126,973
GENERAL ASSISTANCE	2,628,096	2,676,983	2,464,783	2,391,079	2,399,808
VETERANS SERVICE	758,169	720,638	738,487	755,477	707,428
GENERAL RECEIPTS	-	-	-	-	(0)
HUMAN SERVICES	<u>249,879</u>	<u>273,423</u>	<u>277,499</u>	<u>258,150</u>	<u>247,036</u>
TOTAL G.F. OPERATING	74,677,122	70,272,979	68,828,808	66,629,999	64,253,962
Operating % Increase	6.27%	2.10%	3.30%	3.70%	4.26%
NON-OPERATING BUDGETS:					
G.F. GENERAL GOVERNMENT	8,309,769	7,771,243	7,566,311	8,574,106	10,293,156
G.F. JUSTICE SYSTEM	1,851,561	1,831,970	1,531,748	2,029,733	2,229,672
G.F. HHS	<u>3,685,145</u>	<u>3,679,415</u>	<u>4,390,615</u>	<u>4,420,048</u>	<u>4,553,310</u>
TOTAL NON-OPERATING	13,846,476	13,282,628	13,488,675	15,023,888	17,076,137
GRAND TOTAL	<u>88,523,598</u>	<u>83,555,607</u>	<u>82,317,482</u>	<u>81,653,887</u>	<u>81,330,099</u>
DIFFERENCE	4,967,991	1,238,125	663,596	323,787	2,568,699
	5.95%	1.50%	0.81%	0.40%	3.26%

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

	<u>FY2013-14</u>	<u>FY2012-13</u>	<u>FY2011-12</u>	<u>FY2010-11</u>	<u>FY2009-10</u>
GENERAL FUND OPERATING:					
COUNTY BOARD	267,977	270,797	266,848	267,480	264,580
COUNTY CLERK	961,046	924,799	911,259	905,795	908,893
COUNTY TREASURER	3,409,645	3,441,199	3,339,650	3,329,651	3,217,690
ASSESSOR	3,963,923	3,878,012	3,879,681	3,859,987	3,859,898
ROD TECHNOLOGY	317,218	125,000	-	-	-
ELECTION COMMISSIONER	1,006,609	1,368,526	965,184	1,245,659	960,681
DATA PROCESSING	828,177	1,230,829	705,753	732,913	778,337
BUDGET & FISCAL	312,175	257,105	197,380	197,381	193,501
ADMINISTRATIVE SERVICES	385,728	377,414	370,841	377,994	359,752
G.I.S.	524,583	545,611	533,657	534,279	528,329
BOARD OF EQUALIZATION	300,750	500,000	291,000	300,000	-
CLERK OF DIST COURT	1,633,560	1,625,711	1,628,933	1,689,032	1,626,691
COUNTY COURT	855,268	869,424	852,435	859,130	942,424
JUVENILE COURT	1,874,999	1,930,125	2,116,779	2,212,164	1,959,435
DISTRICT COURT	2,620,816	2,589,369	2,447,395	2,350,588	2,266,059
PUBLIC DEFENDER	3,606,001	3,397,177	3,323,666	3,309,179	3,275,732
JURY COMMISSIONER	156,405	151,194	130,861	132,677	135,144
COOPERATIVE EXTENSION	1,036,994	1,011,584	1,038,158	1,073,132	1,073,132
RECORDS INFO & MGMT	590,196	581,083	551,956	535,981	538,861
SHERIFF	10,663,941	10,208,424	9,565,153	9,543,653	9,397,825
COUNTY ATTORNEY	6,824,784	6,535,653	6,634,552	6,634,552	6,636,113
CORRECTIONS	20,163,725	18,519,457	15,794,870	14,517,465	14,031,632
JUVENILE PROBATION	444,503	284,016	292,795	340,789	303,662
ADULT PROBATION	404,287	401,119	407,152	423,403	423,344
COMMUNITY CORRECTIONS	2,052,743	1,857,525	1,826,091	1,499,626	1,428,711
JUVENILE DETENTION	5,971,775	6,001,236	5,673,499	5,862,849	5,862,850
EMERGENCY SERVICES	553,498	487,582	427,776	395,427	455,614
COUNTY ENGINEER	3,430,425	3,374,169	3,263,693	3,222,967	3,157,800
MENTAL HEALTH BD	140,000	149,170	153,784	158,792	159,548
GENERAL ASSISTANCE	2,647,315	2,647,315	2,677,830	2,475,000	2,400,000
VETERANS SERVICE	762,121	762,971	723,049	747,272	759,608
HUMAN SERVICES	<u>305,426</u>	<u>253,918</u>	<u>278,152</u>	<u>279,880</u>	<u>264,954</u>
TOTAL G.F. OPERATING	79,016,613	76,557,514	71,269,832	70,014,697	68,170,800
Operating % Increase	3.21%	7.42%	1.79%	2.70%	3.44%
NON-OPERATING BUDGETS:					
G.F. GENERAL GOVERNMENT	11,030,860	9,045,655	8,922,513	8,833,858	10,882,540
G.F. JUSTICE SYSTEM	2,487,867	2,432,352	2,232,696	1,946,108	2,345,635
G.F. HHS	<u>4,452,618</u>	<u>3,685,631</u>	<u>3,699,830</u>	<u>4,391,130</u>	<u>4,545,796</u>
TOTAL NON-OPERATING	17,971,345	15,163,638	14,855,039	15,171,096	17,773,971
GRAND TOTAL	<u>96,987,958</u>	<u>91,721,152</u>	<u>86,124,871</u>	<u>85,185,793</u>	<u>85,944,771</u>
DIFFERENCE	5,266,806 5.74%	5,596,281 6.50%	939,078 1.10%	(758,978) -0.88%	1,469,921 1.74%

LANCASTER COUNTY
MID-YEAR REVIEW OF OTHER COUNTY FUNDS
FY14 BUDGET

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

Workers Comp (Fund 12)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	608,635	618,533	(9,898)	-1.63%
Interest Income	3,500	345	3,156	90.16%
Total Revenues	612,135	618,877	(6,742)	-1.10%
Expenditures				
Workers Comp				
Salaries & Wages	102,238	52,158	50,080	48.98%
Employee Benefits	31,515	15,749	15,766	50.03%
Office Supplies	550	381	169	30.70%
Other Contracted Services	20,154	9,139	11,015	54.66%
Communications	510	165	345	67.69%
Postage, Courier & Freight	170	55	115	67.60%
Printing & Advertising	250	102	148	59.04%
Contracted Health Services	268,000	140,367	127,633	47.62%
Misc. Fees & Services	55,500	17,329	38,171	68.78%
Insurance & Surety Bonds	756,703	215,226	541,477	71.56%
Rentals	5,114	2,557	2,557	50.00%
Total Workers Comp Expenditures	1,240,704	453,227	787,477	63.47%
Excess (Deficiency) of Revenues over Expenditures	(628,569)	165,650		
Other Financing Sources (Uses)				
Operating Transfers In	500,000	-		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	500,000	-		
Net Change in Fund Balance	(128,569)	165,650		
Fund Balance - July 1, 2013	128,569	128,569		
Fund Balance - December 31, 2013	-	294,219		

Lancaster County
Workers Compensation Fund (Fund 12)

	<u>Budget FY14</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>
Total Expenditures (BU 9550)	1,079,203.00	366,382.00	732,998.43	704,495.39	455,832.45	549,049.96
Total Expenditures (BU 6160)	<u>161,501.00</u>	<u>86,845.46</u>	<u>153,730.12</u>	<u>154,019.34</u>	<u>149,138.38</u>	<u>157,287.83</u>
Total Expenditures (Fund 12)	1,240,704.00	453,227.46	886,728.55	858,514.73	604,970.83	706,337.79
Breakdown of Larger						
<u>Expenditures by Type (BU 9550):</u>						
Medical Services	268,000.00	140,367.19	361,105.38	397,925.89	223,401.40	166,904.95
Admin Fees		2,000.00	2,000.00	2,000.00	2,000.00	1,973.00
Assessment		<u>5,281.00</u>	<u>36,340.00</u>	<u>38,624.00</u>	<u>41,386.00</u>	<u>46,902.00</u>
Self Insured Permit	40,000.00	7,281.00	38,340.00	40,624.00	43,386.00	48,875.00
Excess Work Comp		83,340.00	69,959.00	32,574.00	28,779.00	39,259.00
Audit		<u>11,794.00</u>	<u>4,460.00</u>		<u>2,128.00</u>	<u>667.00</u>
Other Insurance	85,560.00	95,134.00	74,419.00	32,574.00	30,907.00	39,926.00
Compensation Payments	200,000.00	120,091.82	244,929.84	217,292.52	145,905.19	277,756.04
Budget Amount for Future Claims	471,143.00		402,875.00	703,819.00	1,181,382.00	937,377.00
REVENUE:						
County Share - Agency Payments	608,635.00	608,635.00	509,425.00	91,167.00	586,155.00	590,266.00
Total Revenues (Fund 12)	1,112,135.00	618,877.13	518,267.70	102,648.15	603,174.76	807,819.35
Difference between Rev/Exp		165,649.67	(368,460.85)	(755,866.58)	(1,796.07)	101,481.56

Other Self Insurance (Fund 13)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	410,490	411,576	(1,086)	-0.26%
Interest Income	1,900	1,426	474	24.96%
Total Revenues	412,390	413,002	(612)	-0.15%
Expenditures				
Other Self Insurance				
Other Contracted Services	33,500	16,610	16,890	50.42%
Insurance & Surety Bonds	1,196,362	237,719	958,643	80.13%
Total Expenditures	1,229,862	254,330	975,532	79.32%
Excess (Deficiency) of Revenues over Expenditures	(817,472)	158,672		
Other Financing Sources (Uses)				
Operating Transfers In	300,000	-		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	300,000	-		
Net Change in Fund Balance	(517,472)	158,672		
Fund Balance - July 1, 2013	517,472	517,472		
Fund Balance - December 31, 2013	-	676,144		

Lancaster County
Other Self Insurance Fund (Fund 13)

	<u>Budget FY14</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>
Total Expenditures (BU 9560)	367,991.00	248,376.07	298,357.92	243,122.91	330,995.43	285,472.92
Total Expenditures (BU 9562)	96,839.00	-	-	-	-	-
Total Expenditures (BU 9582)	153,524.00	-	119.00	-	3,607.50	4,731.77
Total Expenditures (BU 9570)	584,230.00	-	-	175,000.00	-	-
Total Expenditures (BU 9572)	27,278.00	5,953.68	13,721.99	-	-	-
Total Expenditures (Fund 13)	1,229,862.00	254,329.75	312,198.91	418,122.91	334,602.93	290,204.69
 Breakdown of Larger <u>Expenditures by Type:</u>						
BU 9560 -						
Other Misc Contracted Serv (UNICO)	33,500.00	16,610.32	35,302.32	35,713.16	30,350.80	32,549.17
Liability Insurance (UNICO - Fiduciary)	4,700.00	-	-	4,330.00	4,810.00	4,810.00
Other Insurance (Commercial)	244,150.00	224,987.00	221,946.00	202,482.00	205,313.00	248,000.00
Liability Loss Payments	85,641.00	6,778.75	41,109.60	597.75	90,521.63	113.75
	<u>367,991.00</u>	<u>248,376.07</u>	<u>298,357.92</u>	<u>243,122.91</u>	<u>330,995.43</u>	<u>285,472.92</u>
 BU 9582 -						
Liability Loss Payments	153,524.00	-	119.00	-	3,607.50	4,731.77
 BU 9570 -						
Liability Loss Payments	584,230.00	-	-	175,000.00	-	-
 Budget Amount for Future Claims						
	-	-	-	-	-	-
 REVENUE:						
County Share -						
Agency Payments	410,490.00	410,490.00	348,781.00	586,645.00	90,290.00	89,319.00
Total Revenues (Fund 13)	712,390.00	413,001.58	652,468.53	589,160.91	96,911.96	97,701.10
Difference between Rev/Exp		158,671.83	340,269.62	171,038.00	(237,690.97)	(192,503.59)

General Liability Funding

Department	<u>FY14</u>	<u>FY13</u>	<u>Difference</u>
Youth Services Center	5,814	5,285	529
Corrections	15,732	14,302	1,430
County Sheriff	12,678	11,525	1,153
General Fund	34,878	31,698	3,180
County Engineer	12,504	11,367	1,137
CMHC	12,521	11,383	1,138
Property Management	4,667	5,399	(732)
Emergency Management	275	250	25
Election Commissioner	1,293	1,306	(13)
Jury Commissioner	144		144
Noxious Weed	433	394	39
TOTAL	100,939	92,909	8,030

General Liability Excess Premium

Department	<u>FY14</u>	<u>FY13</u>	<u>Difference</u>
Youth Services Center	13,363	11,320	2,043
Corrections	36,360	30,800	5,560
County Sheriff	29,977	25,394	4,583
General Fund	97,725	82,782	14,943
County Engineer	28,734	24,341	4,393
CMHC	26,726	22,640	4,086
Property Management	1,912	1,620	292
Emergency Management	908	770	138
Election Commissioner	2,172	2,045	127
Jury Commissioner	242		242
Noxious Weed	932	790	142
TOTAL	239,051	202,502	36,549

	<u>FY14</u>	<u>FY13</u>	<u>Difference</u>
Sheriff Pursuit	50,000	34,230	15,770
Sheriff At Fault	20,500	20,500	-
TOTAL FUND 13	410,490	350,141	60,349

Other Self Insurance Loss Fund
Fund 13

Activity for the Period July 1, 2013 through December 31, 2013

	Beginning <u>Balance</u>	<u>Receipts</u>	<u>Expend</u>	Ending <u>Balance</u>
General Liability (9560)	26,101	342,502	248,376	120,227
County Attorney - Professional Liability (9562)	96,839	-	-	96,839
Inland Marine (9582)	103,524	-	-	103,524
County Sheriff Pursuit Liability (9570)	284,230	50,000	-	334,230
County Sheriff At Fault Liability (9572)	6,778	20,500	5,954	21,324
	517,472	413,002	254,330	676,144

Group Insurance (Fund 14)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	10,935,000	4,751,095	6,183,905	56.55%
Other Revenues	-	15,723	(15,723)	
Total Revenues	10,935,000	4,766,818	6,168,182	56.41%
Expenditures				
Other Self Insurance				
Other Contracted Services	1,050,000	483,035	566,965	54.00%
Insurance & Surety Bonds	14,527,565	5,463,235	9,064,330	62.39%
Total Expenditures	15,697,565	5,947,705	9,749,860	62.11%
Excess (Deficiency) of Revenues over Expenditures	(4,762,565)	(1,180,887)		
Fund Balance - July 1, 2013	4,762,565	4,762,565		
Fund Balance - December 31, 2013	-	3,581,678		

Lancaster County
Group Insurance Fund (Fund 14)

	<u>Budget FY14</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>	<u>FY10</u>
Total Expenditures - BU 9591 (Health)	14,828,613.00	5,662,866.12	9,491,338.95	9,707,375.77	9,882,186.22	10,992,229.58
Total Expenditures - BU 9590 (Dental)	868,952.00	284,839.08	519,408.19	544,666.44	583,152.99	685,364.11
Total Expenditures (Fund 14)	15,697,565.00	5,947,705.20	10,010,747.14	10,252,042.21	10,465,339.21	11,677,593.69
Breakdown of Larger <u>Expenditures by Type:</u>						
BU 9591 -						
Management Fees	1,000,000.00	461,802.80	818,699.71	814,099.14	795,758.14	919,316.90
Liability Loss Payments	<u>13,708,613.00</u>	<u>5,199,628.32</u>	<u>8,672,639.24</u>	<u>8,893,276.63</u>	<u>9,086,428.08</u>	<u>10,072,912.68</u>
	14,708,613.00	5,661,431.12	9,491,338.95	9,707,375.77	9,882,186.22	10,992,229.58
BU 9590 -						
Management Fees	50,000.00	21,232.50	42,353.25	42,317.49	44,282.31	54,725.49
Liability Loss Payments	<u>818,952.00</u>	<u>263,606.58</u>	<u>477,054.94</u>	<u>502,348.95</u>	<u>538,870.68</u>	<u>630,638.62</u>
	868,952.00	284,839.08	519,408.19	544,666.44	583,152.99	685,364.11
REVENUE:						
BU 9591 -						
County	8,800,000.00	3,838,781.54	8,782,651.38	8,126,367.04	7,931,627.40	9,568,158.00
Employee	1,500,000.00	614,309.10	1,339,388.20	1,258,489.67	1,188,541.07	1,311,128.82
Other (Rebates)	<u>-</u>	<u>15,723.03</u>	<u>108.52</u>	<u>143,991.04</u>	<u>227,280.97</u>	<u>98,923.91</u>
	10,300,000.00	4,468,813.67	10,122,148.10	9,528,847.75	9,347,449.44	10,978,210.73
BU 9591 -						
County	475,000.00	222,471.39	474,862.81	397,589.06	434,997.51	515,611.99
Employee	<u>160,000.00</u>	<u>75,533.43</u>	<u>159,164.10</u>	<u>136,131.21</u>	<u>139,670.78</u>	<u>171,227.18</u>
	635,000.00	298,004.82	634,026.91	533,720.27	574,668.29	686,839.17
Total Revenues (Fund 14)	10,935,000.00	4,766,818.49	10,756,175.01	10,062,568.02	9,922,117.73	11,665,049.90
Difference between Rev/Exp		(1,180,886.71)	745,427.87	(189,474.19)	(543,221.48)	(12,543.79)

		<u>CY</u> <u>2014</u>	<u>CY</u> <u>2013</u>	<u>CY</u> <u>2012</u>	<u>CY</u> <u>2011</u>	<u>CY</u> <u>2010</u>	<u>CY</u> <u>2009</u>	<u>CY</u> <u>2008</u>	<u>CY</u> <u>2007</u>
County Share of Health Insurance									
AFSCME (A & Engineers) / Non Represented									
Single	(100%)	565.56	565.56	501.64	477.74	454.98	427.60	413.30	413.30
2/4 Party	(85%)	1,081.62	1,081.62	959.38	913.68	870.16	817.82	790.44	790.44
Family	(85%)	1,442.06	1,442.06	1,279.10	1,218.20	1,160.18	1,090.38	1,053.90	1,053.90
		(0% Increase)	(12.74% Increase)	(5% Increase)	(5% Increase)	(6.4% Incr)	(3.46% Incr)	(0% Increase)	
Deputy Sheriffs (FOP 29)									
Single	(95%)	572.36	537.28	476.56	453.86	432.24	406.22	392.64	
2/4 Party	(85%)	1,152.24	1,081.62	959.38	913.68	870.16	817.82	790.44	
Family	(85%)	1,536.22	1,442.06	1,279.10	1,218.20	1,160.18	1,090.38	1,053.90	
		(6.53% increase)	(12.74% Increase)	(5% Increase)	(5% Increase)	(6.4% Incr)	(3.46% Incr)		
Correctional Officers (FOP 32)									
Single	(93%)	525.98	525.98	466.54	477.74	454.98	427.60	413.30	
2/4 Party	(80%)	1,017.98	1,017.98	902.94	913.68	870.16	817.82	790.44	
Family	(80%)	1,357.24	1,357.24	1,203.86	1,218.20	1,160.18	1,090.38	1,053.90	
		(0% Increase)	(12.74% Increase)	(CIR)	(5% Increase)	(6.4% Incr)	(3.46% Incr)		
Juvenile Detention Officers (FOP 77)									
Single	(100%)	602.48							
2/4 Party	(85%)	1,152.24							
Family	(85%)	1,536.22							
		(6.53% increase)							
		<u>Budget FY2014</u>	<u>FY2013</u>	<u>FY2012</u>	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>FY2008</u>	<u>FY2007</u>
Health Insurance Costs		9,935,666.00	8,829,943.39	8,179,558.32	7,984,669.84	8,842,811.02	9,265,690.38	8,710,521.30	8,963,605.50
		12.52%	7.95%	2.44%	-9.70%	-4.56%	6.37%	-2.82%	
FTE's		920.53	863.04	869.73	887.70	1,207.37	1,189.67	1,179.74	1,168.69
		6.66%	-0.77%	-2.02%	-26.48%	1.49%	0.84%	0.95%	

		<u>CY</u> <u>2014</u>	<u>CY</u> <u>2013</u>	<u>CY</u> <u>2012</u>	<u>CY</u> <u>2011</u>	<u>CY</u> <u>2010</u>	<u>CY</u> <u>2009</u>	<u>CY</u> <u>2008</u>	<u>CY</u> <u>2007</u>
County Share of Dental Insurance									
AFSCME (A & Engineers) / Non Represented									
Single	(75%)	22.51	22.51	21.62	21.62	19.91	19.37	18.39	18.39
2/4 Party	(75%)	50.79	50.79	48.79	48.79	44.91	43.71	41.52	41.52
Family	(75%)	79.08	79.08	75.96	75.96	69.93	68.06	64.65	64.65
		(0% Increase)	(4.11% Increase)	(0% Increase)	(8.62% Incr)	(2.75% Incr)	(5.27% Incr)	(0% Increase)	
Deputy Sheriffs (FOP 29)									
Single	(100%)	30.01	30.01	28.83	28.83	26.50	25.82	24.52	
2/4 Party	(80%)	54.18	54.18	52.04	52.04	47.90	46.62	44.29	
Family	(80%)	84.35	84.35	81.02	81.02	74.59	72.59	68.96	
		(0% Increase)	(4.11% Increase)	(0% Increase)	(8.62% Incr)	(2.75% Incr)	(5.27% Incr)		
Correctional Officers (FOP 32)									
Single	(91%)	27.31	27.31	26.24	28.83	26.54	25.82	24.52	
2/4 Party	(67.5%)	45.71	45.71	43.91	55.29	50.90	49.54	47.06	
Family	(67.5%)	71.17	71.17	68.36	86.09	79.25	77.13	73.27	
		(0% Increase)	(4.11% Increase)	(CIR)	(8.62% Incr)	(2.75% Incr)	(5.27% Incr)		
Juvenile Detention Officers (FOP 77)									
Single	(75%)	22.51							
2/4 Party	(75%)	50.79							
Family	(75%)	79.08							
		(0% Increase)							
		<u>Budget FY2014</u>	<u>FY2013</u>	<u>FY2012</u>	<u>FY2011</u>	<u>FY2010</u>	<u>FY2009</u>	<u>FY2008</u>	<u>FY2007</u>
Dental Insurance Costs		482,971.00	438,948.44	434,434.79	435,033.15	473,929.98	496,186.07	460,481.26	451,181.71
		10.03%	1.04%	-0.14%	-8.21%	-4.49%	7.75%	2.06%	
FTE's		920.53	863.04	869.73	887.70	1,207.37	1,189.67	1,179.74	1,168.69
		6.66%	-0.77%	-2.02%	-26.48%	1.49%	0.84%	0.95%	

Visitors Improvement (Fund 18)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,100,000	757,785	342,215	31.11%
Total Revenues	1,100,000	757,785	342,215	31.11%
Expenditures				
Visitors Improvement				
Other Contracted Services	3,419,801	971,307	2,448,494	71.60%
Total Visitors Improvement Expenditures	3,419,801	971,307	2,448,494	71.60%
Excess (Deficiency) of Revenues over Expenditures	(2,319,801)	(213,522)		
Fund Balance - July 1, 2013	2,319,801	2,319,801		
Fund Balance - December 31, 2013	-	2,106,279		

Visitor Improvement - Fund 18

BREAKDOWN:

	1%	Bid Fees 1/2%	Grants 1/2%	Total
7/13 - 12/13 Balance	(78,535.05)	917,295.89	1,267,518.83	2,106,279.67
Project: (1%)	<u>Allocated</u>	<u>Paid</u>	<u>Remaining</u>	
Ag Society	500,000.00	500,000.00	-	
West Haymarket	750,000.00	750,000.00	-	
Centennial Mall	100,000.00	-	100,000.00	Approved 3-11-10
Sherman Field	150,000.00	150,000.00	-	C-11-0570
Penguin Exhibit	150,000.00	150,000.00	-	
Union Plaza	25,000.00	25,000.00	-	
Wayfinding Project	8,000.00	8,000.00	-	
Arena Project	3,500,000.00	1,625,000.00	1,875,000.00	5 year contract (C-11-0454)
Lancaster County Event Center	275,751.00	275,751.00	-	C-11-0372
Spring Creek	68,500.00	-	68,500.00	C-12-0551
Centennial Mall	400,000.00	-	400,000.00	Approved 2-23-12
City of Lincoln - Haines Branch	60,000.00	20,000.00	40,000.00	C-13-0018 - \$20,000 for 3 years
City of Lincoln - Boosalis Trail	300,000.00	-	300,000.00	C-13-0168
City of Lincoln - Pioneers Park	103,000.00	-	103,000.00	Parking at Pinewood Bowl
Lancaster County Event Center	2,124,790.00	930,542.00	1,194,248.00	5 year contract C-13-0084
Lincoln Childrens Museum	200,000.00	-	200,000.00	2 year contract
Totals	<u>8,715,041.00</u>	<u>4,434,293.00</u>	<u>4,280,748.00</u>	

1% -

FY14 Projected/Committed Funds:

Lancaster Event Center	360,375.00
Arena (3 more Quarters - Year 2)	375,000.00
Centennial Mall	500,000.00
Spring Creek	68,500.00
City of Lincoln - Boosalis Trail	300,000.00
City of Lincoln - Pioneers Park	103,000.00
Lincoln Childrens Museum	100,000.00
	<u>1,806,875.00</u>

Total Committed
Expenditures

FY14	2,272,875.00
FY15	1,508,549.00
FY16	1,397,324.00
FY17	966,000.00

Estimated Annual Receipts 1,400,000.00

FY15 Projected/Committed Funds:

Lancaster Event Center	422,549.00
Arena - Year 3	500,000.00
City of Lincoln - Haines Branch	20,000.00
Lincoln Childrens Museum	100,000.00
	<u>1,042,549.00</u>

FY16 Projected/Committed Funds

Lancaster Event Center	411,324.00
Arena - Year 4	500,000.00
City of Lincoln - Haines Branch	20,000.00
	<u>931,324.00</u>

FY17 Projected/Committed Funds

Arena - Year 5	500,000.00
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Estimated Bid Fees (1/2%) 366,000.00

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

Visitors Promotion (Fund 19)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,100,000	757,785	342,215	31.11%
Total Revenues	1,100,000	757,785	342,215	31.11%
Expenditures				
Visitors Promotion				
Other Contracted Services	1,166,916	583,458	583,458	50.00%
Misc. Fees & Services	525,517	-	525,517	100.00%
Total Visitors Promotion Expenditures	1,692,433	583,458	1,108,975	65.53%
Excess (Deficiency) of Revenues over Expenditures	(592,433)	174,327		
Fund Balance - July 1, 2013	592,433	592,433		
Fund Balance - December 31, 2013	-	766,760		

Library (Fund 20)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	<u>FY2013-2014</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Taxes	702,767	308,559	394,208	56.09%
State Revenues	2,700	2,713	(13)	-0.49%
Total Revenues	705,467	311,276	394,191	55.88%
Expenditures				
Library				
City/County Shared	708,771	-	708,771	100.00%
Misc. Fees & Services	500	-	500	100.00%
Total Library Expenditures	709,271	-	709,271	100.00%
Excess (Deficiency) of Revenues over Expenditures	(3,804)	311,276		
Fund Balance - July 1, 2013	13,804	13,804		
Fund Balance - December 31, 2013	10,000	325,080		

Bridge & Road (Fund 21)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
State Revenues	323,247	-	323,247	100.00%
Charges for Services	685,000	601,570	83,430	12.18%
Interest Income	20,000	8,142	11,858	59.29%
Other Revenues	25,000	-	25,000	100.00%
Total Revenues	1,053,247	609,713	443,534	42.11%
Expenditures				
Bridge & Road				
Salaries & Wages	1,611,765	823,885	787,880	48.88%
Employee Benefits	649,926	323,990	325,936	50.15%
Other Compensation Costs	47,243	47,243	-	0.00%
Office Supplies	1,400	367	1,033	73.79%
Operating Supplies	34,650	20,370	14,280	41.21%
Medical Supplies	200	-	200	100.00%
Energy Supplies	528,200	210,513	317,687	60.15%
Highway & Bridge Supplies	743,300	740,902	2,398	0.32%
Traffic Control Supplies	10,000	-	10,000	100.00%
Repair & Maintenance Supplies	101,000	54,512	46,488	46.03%
Postage, Courier & Freight	700	211	489	69.80%
Misc. Fees & Services	4,500	-	4,500	100.00%
Utilities	47,200	20,207	26,993	57.19%
Repair & Maintenance Costs	32,100	11,315	20,785	64.75%
Rentals	7,500	-	7,500	100.00%
Land	260,000	-	260,000	100.00%
Equipment	183,500	10,134	173,366	94.48%
Capitalized Contracts	4,844,339	592,608	4,251,731	87.77%
Total Bridge & Road Expenditures	9,107,523	2,856,256	6,251,267	68.64%
Excess (Deficiency) of Revenues over Expenditures	(8,054,276)	(2,246,543)		
Other Financing Sources (Uses)				
Operating Transfers In	6,342,231	3,171,116		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	6,342,231	3,171,116		
Net Change in Fund Balance	(1,712,045)	924,572		
Fund Balance - July 1, 2013	2,012,045	2,012,045		
Fund Balance - December 31, 2013	300,000	2,936,617		
Encumbrance Credit				
Final Fund Balance		2,936,617		

Highway (Fund 22)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Licenses and Permits	-	1,575	(1,575)	
State Revenues	7,216,796	3,615,721	3,601,075	49.90%
Charges for Services	30,000	16,459	13,541	45.14%
Interest Income	10,000	4,076	5,924	59.24%
Other Revenues	10,000	5,285	4,715	47.15%
Total Revenues	7,266,796	3,643,115	3,623,681	49.87%
Expenditures				
Highway				
Salaries & Wages	1,783,594	903,925	879,669	49.32%
Employee Benefits	748,808	361,255	387,553	51.76%
Other Compensation Costs	47,243	47,243	-	0.00%
Office Supplies	3,100	1,374	1,726	55.68%
Operating Supplies	134,650	80,519	54,131	40.20%
Medical Supplies	200	-	200	100.00%
Energy Supplies	769,599	358,959	410,640	53.36%
Highway & Bridge Supplies	1,144,700	593,727	550,973	48.13%
Traffic Control Supplies	120,900	9,762	111,138	91.93%
Repair & Maintenance Supplies	341,300	176,667	164,633	48.24%
Other Contracted Services	4,900	1,362	3,538	72.20%
Communications	5,775	1,729	4,046	70.07%
Postage, Courier & Freight	4,400	2,467	1,933	43.94%
Printing & Advertising	600	184	416	69.27%
Misc. Fees & Services	14,500	7,499	7,001	48.28%
Utilities	36,100	13,215	22,885	63.39%
Repair & Maintenance Costs	114,450	60,099	54,351	47.49%
Rentals	14,000	2,258	11,742	83.87%
Buildings	250,000	-	250,000	100.00%
Equipment	776,890	411,067	365,823	47.09%
Capitalized Contracts	1,389,400	53,341	1,336,059	96.16%
Total Highway Expenditures	7,705,109	3,086,654	4,618,455	59.94%
Excess (Deficiency) of Revenues over Expenditures	(438,313)	556,461		
Fund Balance - July 1, 2013	638,313	638,313		
Fund Balance - December 31, 2013	200,000	1,194,774		

Veterans Aid (Fund 26)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Total Revenues	-	-	-	
Expenditures				
Veterans Aid				
Other Client Services	11,614	1,648	9,966	85.81%
Total Veterans Aid Expenditures	11,614	1,648	9,966	85.81%
Excess (Deficiency) of Revenues over Expenditures	(11,614)	(1,648)		
Other Financing Sources (Uses)				
Operating Transfers In	5,000	5,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	5,000	5,000		
Net Change in Fund Balance	(6,614)	3,352		
Fund Balance - July 1, 2013	9,875	9,875		
Fund Balance - December 31, 2013	3,261	13,227		

Grants (Fund 27)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

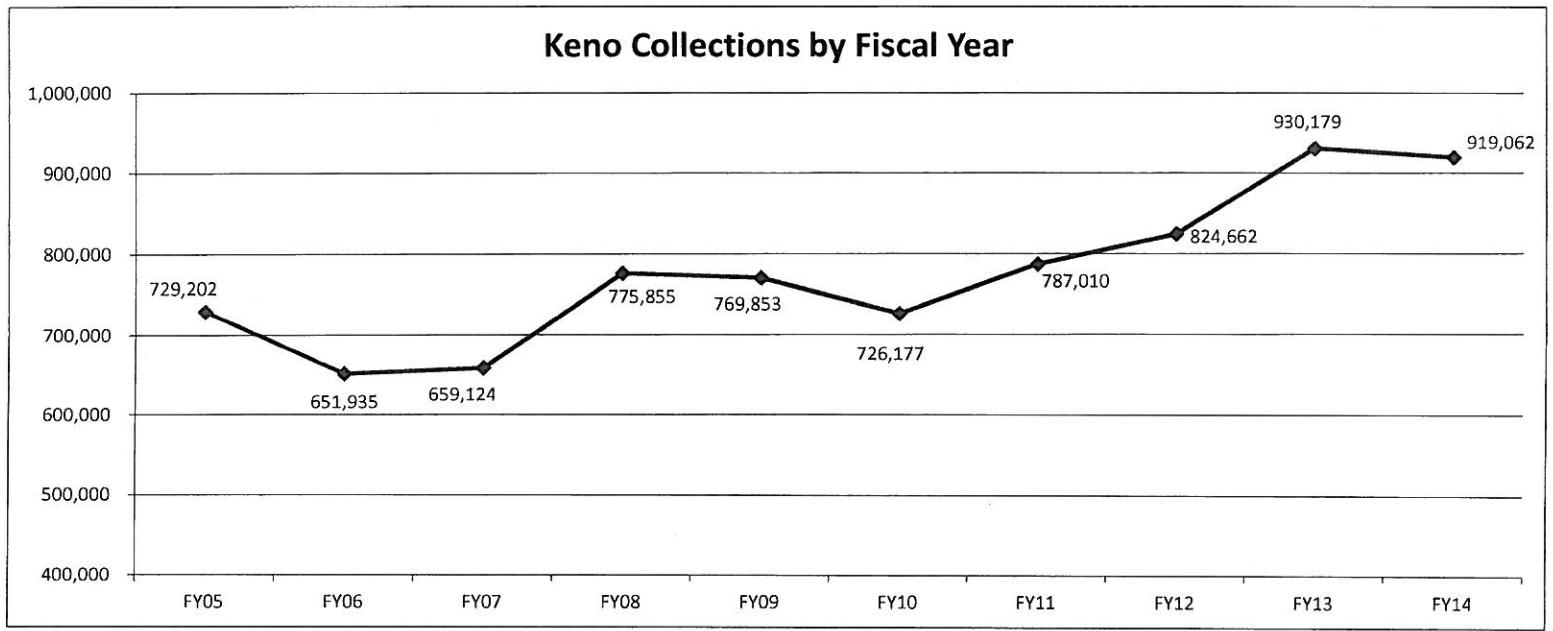
	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Federal Grants	1,739,703	759,506	980,197	56.34%
State Revenues	623,483	112,602	510,881	81.94%
Other Intergovernmental	5,000	-	5,000	100.00%
Charges for Services	-	1,500	(1,500)	
Fines & Forfeitures	-	-	-	
Other Revenues	20,500	13,859	6,641	32.39%
Total Revenues	2,388,686	887,631	1,501,055	62.84%
Expenditures				
Grants				
Office Supplies	4	10	(6)	-160.75%
Operating Supplies	68,204	24,171	44,033	64.56%
Energy Supplies	-	747	(747)	
Other Contracted Services	1,864,085	364,430	1,499,655	80.45%
Trans, Travel & Subsistance	15,847	32,750	(16,903)	-106.66%
Communications	-	4,169	(4,169)	
Printing & Advertising	-	184	(184)	
Misc. Fees & Services	388,167	18,386	369,781	95.26%
Rentals	-	6,772	(6,772)	
Equipment	144,500	54,725	89,775	62.13%
Total Grants Expenditures	2,913,733	718,097	2,195,636	75.35%
Excess (Deficiency) of Revenues over Expenditures	(525,047)	169,534		
Other Financing Sources (Uses)				
Operating Transfers In	5,000	697		
Operating Transfers Out	(69,861)	(30,352)		
Total Other Financing Sources (Uses)	(64,861)	(29,655)		
Net Change in Fund Balance	(589,906)	139,880		
Fund Balance - July 1, 2013	589,906	589,906		
Fund Balance - December 31, 2013	-	729,786		

Keno (Fund 28)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	<u>FY2013-2014</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Other Revenues	800,000	459,531	340,469	42.56%
Total Revenues	800,000	459,531	340,469	42.56%
Expenditures				
Keno				
Not-For-Profit Contracts	50,000	24,855	25,145	50.29%
Misc. Fees & Services	1,195,698	-	1,195,698	100.00%
Equipment	194,107	2,488	191,619	98.72%
Total Keno Expenditures	1,539,805	27,343	1,512,462	98.22%
Excess (Deficiency) of Revenues over Expenditures	(739,805)	432,189		
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,000,000)	-	(1,000,000)	
Total Other Financing Sources (Uses)	(1,000,000)	-	(1,000,000)	
Net Change in Fund Balance	(1,739,805)	432,189		
Fund Balance - July 1, 2013	1,739,805	1,739,805		
Fund Balance - December 31, 2013	-	2,171,994		

**LANCASTER COUNTY
KENO COLLECTIONS**

	FY09		FY10		FY11		FY12		FY13		FY14	
	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD	MONTH	YTD		
JUL	63,400	63,400	53,141	53,141	54,818	54,818	59,000	59,000	72,986	72,986	75,282	75,282
AUG	57,592	120,992	54,577	107,718	60,328	115,146	60,718	119,718	71,393	144,379	74,186	149,468
SEP	64,765	185,757	52,546	160,264	61,899	177,045	61,672	181,390	74,537	218,916	71,303	220,771
OCT	59,862	245,619	54,729	214,993	59,753	236,798	61,010	242,400	70,153	289,069	77,926	298,697
NOV	63,208	308,827	64,169	279,162	64,024	300,822	61,383	303,783	73,390	362,459	77,475	376,172
DEC	57,529	366,356	58,999	338,161	63,243	364,065	61,722	365,505	70,626	433,085	83,359	459,531
JAN	62,297	428,653	63,709	401,870	62,335	426,400	73,436	438,941	75,883	508,968		
FEB	69,972	498,625	60,745	462,615	64,761	491,161	73,167	512,108	79,525	588,493		
MAR	71,341	569,966	63,925	526,540	75,107	566,268	79,302	591,410	77,929	666,422		
APR	67,206	637,172	75,688	602,228	78,550	644,818	82,683	674,093	95,943	762,365		
MAY	68,531	705,703	60,446	662,674	74,966	719,784	79,385	753,478	84,940	847,305		
JUN	64,150	769,853	63,503	726,177	67,226	787,010	71,184	824,662	82,874	930,179		
AVG	64,154		60,515		65,584		68,722		77,515		76,589	
												FY14 Projected at 76,589 per month 919,062



Economic Development (Fund 30)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	2,000	844	1,156	57.78%
Other Revenues	15,500	9,092	6,408	41.34%
Total Revenues	17,500	9,937	7,563	43.22%
Expenditures				
Economic Development				
Other Contracted Services	45,000	26,833	18,167	40.37%
Misc. Fees & Services	314,912	595	314,317	99.81%
Total Economic Development Expenditures	359,912	27,428	332,484	92.38%
Excess (Deficiency) of Revenues over Expenditures	(342,412)	(17,491)		
Fund Balance - July 1, 2013	342,412	342,412		
Fund Balance - December 31, 2013	-	324,921		

Debt Service (Fund 41)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	513,615	234,457	279,158	54.35%
State Revenues	1,750	2,558	(808)	-46.16%
Other Intergovernmental	17,000	4	16,996	99.98%
Other Revenues	50,400	25,200	25,200	50.00%
Total Revenues	882,765	262,219	620,546	70.30%
Expenditures				
Debt Service				
Misc. Fees & Services	-	-	-	
Debt Service	2,805,422	776,342	2,029,080	72.33%
Total Debt Service Expenditures	2,805,422	776,342	2,029,080	72.33%
Excess (Deficiency) of Revenues over Expenditures	(1,922,657)	(514,124)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	(7)		
Total Other Financing Sources (Uses)	-	(7)		
Net Change in Fund Balance	(1,922,657)	(514,131)		
Fund Balance - July 1, 2013	2,022,657	2,022,657		
Fund Balance - December 31, 2013	100,000	1,508,526		

LANCASTER COUNTY, NEBRASKA
BONDS OUTSTANDING @ 6-30-13

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, 2013</u>
6/30/2004	11/1/2014		1.65 - 4.00	4,640,000	725,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	355,000	21,900	376,900
2015	370,000	7,400	377,400
	<u>725,000</u>	<u>29,300</u>	<u>754,300</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, 2013</u>
6/18/2004	12/1/2016		2.35 - 4.50	5,605,000	2,730,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>2,730,000</u>	<u>265,333</u>	<u>2,995,333</u>

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

<u>Issue Date</u>	<u>Scheduled Retirement Date</u>	<u>Date Callable</u>	<u>Interest Rate Range</u>	<u>Amount Originally Issued</u>	<u>Outstanding at June 30, 2013</u>
10/17/2012	6/1/2016		3.00	785,000	785,000

Year Ending

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	340,000	23,550	363,550
2015	350,000	13,350	363,350
2016	95,000	2,850	97,850
	<u>785,000</u>	<u>39,750</u>	<u>824,750</u>

Building Fund (Fund 51)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	200,000	91,455	108,545	54.27%
State Revenues	500	997	(497)	-99.44%
Other Intergovernmental	6,000	1	5,999	99.98%
Total Revenues	206,500	109,229	97,271	47.10%
Expenditures				
Building Fund				
Repair & Maintenance Supplies	-	10,946	(10,946)	
Other Contracted Services	-	2,638	(2,638)	
Land	800	1,000	(200)	-25.00%
Buildings	644,656	9,565	635,091	98.52%
Equipment	-	3,962	(3,962)	
Total Building Fund Expenditures	645,456	95,540	549,916	85.20%
Excess (Deficiency) of Revenues over Expenditures	(438,956)	13,689		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	(18)		
Total Other Financing Sources (Uses)	-	(18)		
Net Change in Fund Balance	(438,956)	13,671		
Fund Balance - July 1, 2013	438,956	438,956		
Fund Balance - December 31, 2013	-	452,627		

Lancaster County
Building Fund Budget - 51

	FY14 <u>Budget</u>	Expended <u>12/31/2013</u>	
Property Management Properties			
5161 Youth Assessment	38,600.00	15,266.54	
5163 Shop/Unallocated	-	-	
5164 Trabert Hall	113,342.00	-	
5165 Motor Vehicle Building	136,195.00	24,517.76	
5166 Mental Health Center	23,826.00	-	
5168 605 Building	<u>-</u>	<u>41,705.70</u>	Old Jail - Heating and Electricity
	311,963.00	81,490.00	
Joint PBC Properties			
9810 City/County/Hall of Justice	21,000.00	3,564.75	
Other Buildings			
9840 Misc Buildings	312,493.00	10,485.00	Community Corrections
Transfers to State		18.44	
TOTAL BUILDING FUND	645,456.00	95,558.19	

Jail Savings Fund (Fund 52)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	<u>FY2013-2014</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Taxes	-	(15)	15	
Interest Income	5,000	2,003	2,997	59.94%
Total Revenues	5,000	1,988	3,012	60.23%
Expenditures				
Building Fund				
Operating Supplies	-	11,424	(11,424)	
Equipment	984,330	38,602	945,728	96.08%
Capitalized Contracts	-	29,145	(29,145)	
Total Building Fund Expenditures	984,330	80,464	903,866	91.83%
Excess (Deficiency) of Revenues over Expenditures	(979,330)	(78,476)		
Fund Balance - July 1, 2013	979,330	979,330		
Fund Balance - December 31, 2013	-	900,854		

Manor (Fund 61)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	10,000	5,279	4,721	47.21%
Other Revenues	-	2,410	(2,410)	
Total Revenues	10,000	7,689	2,311	23.11%
Expenditures				
Manor				
Other Compensation Costs	200,000	43,002	156,998	78.50%
Misc. Fees & Services	247,323	-	247,323	100.00%
Total Manor Expenditures	447,323	43,002	404,321	90.39%
Excess (Deficiency) of Revenues over Expenditures	(437,323)	(35,313)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	(1,630,000)	-		
Total Other Financing Sources (Uses)	(1,630,000)	-		
Net Change in Fund Balance	(2,067,323)	(35,313)		
Fund Balance - July 1, 2013	2,067,323	2,067,323		
Fund Balance - December 31, 2013	-	2,032,010		
Sale Amount - \$2,656,277				

Community Mental Health Center
Statement of Revenues and Expenditures
December 31, 2013

	FY2013-2014		Remaining	Remaining
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Percent</u>
Revenues				
Taxes	-	661,137	(661,137)	
Medicaid/Medicare/MRO Reimbursements	2,690,235	683,765	2,006,470	74.58%
Federal Grants	193,915	6,694	187,221	96.55%
State Revenues	3,702,610	2,072,313	1,630,297	44.03%
Other Intergovernmental	44,931	22,477	22,454	49.97%
Charges for Services	376,559	161,500	215,059	57.11%
Other Revenues	50,000	44,327	5,673	11.35%
Total Revenues	7,058,250	3,652,214	3,406,036	48.26%
Expenditures				
Mental Health				
Salaries & Wages	5,352,533	2,426,988	2,925,545	54.66%
Employee Benefits	1,653,619	772,666	880,953	53.27%
Other Compensation Costs	35,055	38,176	(3,121)	-8.90%
Office Supplies	14,300	3,864	10,436	72.98%
Operating Supplies	25,350	9,164	16,186	63.85%
Medical Supplies	7,200	2,713	4,487	62.32%
Energy Supplies	34,400	14,844	19,556	56.85%
Other Contracted Services	805,914	316,121	489,793	60.77%
Trans, Travel & Subsistence	11,020	4,449	6,571	59.63%
Communications	65,336	28,536	36,800	56.32%
Postage, Courier & Freight	14,000	2,596	11,404	81.46%
Printing & Advertising	19,721	6,818	12,903	65.43%
Contracted Health Services	171,700	111,156	60,544	35.26%
Other Client Services	195,900	80,630	115,270	58.84%
Misc. Fees & Services	556,315	19,796	536,519	96.44%
Insurance & Surety Bonds	71,145	76,554	(5,409)	-7.60%
Utilities	14,800	4,760	10,040	67.84%
Repair & Maintenance Costs	16,850	5,278	11,572	68.68%
Rentals	356,867	178,432	178,435	50.00%
Total Mental Health Expenditures	9,422,025	4,103,539	5,318,486	56.45%
Excess (Deficiency) of Revenues over Expenditures	(2,363,775)	(451,326)		
Other Financing Sources (Uses)				
Operating Transfers In	1,820,769	-		
Operating Transfers Out	-	(80)		
Total Other Financing Sources (Uses)	1,820,769	(80)		
Net Change in Fund Balance	(543,006)	(451,406)		
Fund Balance - July 1, 2013	543,006	543,006		
Fund Balance - December 31, 2013	-	91,600		

Community Mental Health Center (Excluding Crisis Center)
Statement of Revenues and Expenditures
December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	661,137	(661,137)	
Medicaid/Medicare/MRO Reimbursements	2,472,535	662,353	1,810,182	73.21%
Federal Grants	52,500	6,694	45,806	87.25%
State Revenues	2,112,539	888,652	1,223,887	57.93%
Other Intergovernmental	44,931	22,477	22,454	49.97%
Charges for Services	142,460	57,131	85,329	59.90%
Other Revenues	50,000	43,933	6,067	12.13%
Total Revenues	4,874,965	2,342,379	2,532,586	51.95%
Expenditures				
Mental Health				
Salaries & Wages	3,662,572	1,559,078	2,103,494	57.43%
Employee Benefits	1,154,146	524,842	629,304	54.53%
Other Compensation Costs	22,785	25,906	(3,121)	-13.70%
Office Supplies	10,100	2,542	7,558	74.84%
Operating Supplies	13,550	4,365	9,185	67.79%
Medical Supplies	1,000	135	865	86.52%
Energy Supplies	34,200	14,844	19,356	56.60%
Other Contracted Services	705,578	285,800	419,778	59.49%
Trans, Travel & Subsistence	10,820	4,449	6,371	58.88%
Communications	57,316	24,627	32,689	57.03%
Postage, Courier & Freight	10,000	2,596	7,404	74.04%
Printing & Advertising	14,521	5,397	9,124	62.84%
Contracted Health Services	5,000	35,457	(30,457)	-609.14%
Other Client Services	159,900	64,417	95,483	59.71%
Misc. Fees & Services	542,265	14,723	527,542	97.28%
Insurance & Surety Bonds	53,243	52,678	565	1.06%
Utilities	14,800	4,760	10,040	67.84%
Repair & Maintenance Costs	16,850	5,278	11,572	68.68%
Rentals	232,226	116,112	116,114	50.00%
Total Mental Health Expenditures	6,720,872	2,748,003	3,972,869	59.11%
Excess (Deficiency) of Revenues over Expenditures	(1,845,907)	(405,624)		
Other Financing Sources (Uses)				
Operating Transfers In	1,302,901	-		
Operating Transfers Out	-	(80)		
Total Other Financing Sources (Uses)	1,302,901	(80)		
Net Change in Fund Balance	(543,006)	(405,705)		
Fund Balance - July 1, 2013	543,006	543,006		
Fund Balance - December 31, 2013	-	137,301		

Crisis Center
Statement of Revenues and Expenditures
December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Medicaid/Medicare/MRO Reimbursements	217,700	21,412	196,288	90.16%
Federal Grants	141,415	-	141,415	100.00%
State Revenues	1,590,071	1,183,660	406,411	25.56%
Charges for Services	234,099	104,369	129,730	55.42%
Total Revenues	2,183,285	1,309,835	873,450	40.01%
Expenditures				
Mental Health				
Salaries & Wages	1,689,961	867,910	822,051	48.64%
Employee Benefits	499,473	247,824	251,649	50.38%
Other Compensation Costs	12,270	12,270	-	0.00%
Office Supplies	4,200	1,322	2,878	68.52%
Operating Supplies	11,800	4,800	7,001	59.33%
Medical Supplies	6,200	2,578	3,622	58.42%
Energy Supplies	200	-	200	100.00%
Other Contracted Services	100,336	30,321	70,015	69.78%
Trans, Travel & Subsistance	200	-	200	100.00%
Communications	8,020	3,909	4,111	51.26%
Postage, Courier & Freight	4,000	-	4,000	100.00%
Printing & Advertising	5,200	1,422	3,778	72.66%
Contracted Health Services	166,700	75,699	91,001	54.59%
Other Client Services	36,000	16,213	19,787	54.96%
Misc. Fees & Services	14,050	5,073	8,977	63.89%
Insurance & Surety Bonds	17,902	23,876	(5,974)	-33.37%
Rentals	124,641	62,321	62,321	50.00%
Total Mental Health Expenditures	2,701,153	1,355,536	1,345,617	49.82%
Excess (Deficiency) of Revenues over Expenditures	(517,868)	(45,701)		
Other Financing Sources (Uses)				
Operating Transfers In	517,868	-		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	517,868	-		
Net Change in Fund Balance	-	(45,701)		
Fund Balance - July 1, 2013	-	-		
Fund Balance - December 31, 2013	-	(45,701)		

Weed Control (Fund 64)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Special Assessments	30,000	11,524	18,476	61.59%
Other Intergovernmental	143,071	-	143,071	100.00%
Charges for Services	20,000	27,977	(7,977)	-39.89%
Total Revenues	193,071	39,553	153,518	79.51%
Expenditures				
Weed Control				
Salaries & Wages	187,592	88,416	99,176	52.87%
Employee Benefits	60,817	25,305	35,512	58.39%
Other Compensation Costs	6,338	4,768	1,570	24.77%
Office Supplies	1,250	401	849	67.92%
Operating Supplies	1,650	261	1,389	84.17%
Energy Supplies	8,000	5,031	2,969	37.11%
Other Contracted Services	47,927	29,381	18,546	38.70%
Trans, Travel & Subsistence	3,200	2,258	942	29.43%
Communications	3,975	1,969	2,006	50.47%
Postage, Courier & Freight	4,800	6,937	(2,137)	-44.52%
Printing & Advertising	2,750	1,696	1,054	38.32%
Misc. Fees & Services	34,750	29,084	5,666	16.30%
Insurance & Surety Bonds	4,579	4,031	548	11.96%
Utilities	1,000	-	1,000	100.00%
Repair & Maintenance Costs	3,000	1,558	1,442	48.07%
Total Weed Control Expenditures	373,728	202,184	171,544	45.90%
Excess (Deficiency) of Revenues over Expenditures	(180,657)	(162,631)		
Other Financing Sources (Uses)				
Operating Transfers In	143,071	143,071		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	143,071	143,071		
Net Change in Fund Balance	(37,586)	(19,560)		
Fund Balance - July 1, 2013	95,586	95,586		
Fund Balance - December 31, 2013	58,000	76,026		

County/City Property Management (Fund 65)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	3,371,392	1,892,333	1,479,059	43.87%
Total Revenues	3,371,392	1,892,333	1,479,059	43.87%
Expenditures				
Property Management				
Salaries & Wages	2,460,824	1,197,597	1,263,227	51.33%
Employee Benefits	938,937	450,931	488,006	51.97%
Other Compensation Costs	50,916	50,916	-	0.00%
Insurance & Surety Bonds	6,579	6,579	-	0.00%
Total Property Management Expenditures	3,457,256	1,706,023	1,751,233	50.65%
Excess (Deficiency) of Revenues over Expenditures	(85,864)	186,310		
Fund Balance - July 1, 2013	85,864	85,864		
Fund Balance - December 31, 2013	-	272,174		

Property Management (Fund 66)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	1,920	1,429	491	25.59%
Other Revenues	1,392,618	692,544	700,074	50.27%
Total Revenues	1,394,538	693,973	700,566	50.24%
Expenditures				
Property Management				
Salaries & Wages	385,239	194,730	190,509	49.45%
Employee Benefits	138,013	70,724	67,289	48.76%
Other Compensation Costs	7,975	-	7,975	100.00%
Office Supplies	350	-	350	100.00%
Operating Supplies	36,969	16,628	20,341	55.02%
Medical Supplies	500	-	500	100.00%
Energy Supplies	22,320	4,180	18,140	81.27%
Highway & Bridge Supplies	215	-	215	100.00%
Traffic Control Supplies	350	115	235	67.14%
Repair & Maintenance Supplies	32,600	13,889	18,711	57.39%
Other Contracted Services	324,044	140,822	183,222	56.54%
City/County Shared	-	1,316	(1,316)	
Communications	4,010	1,658	2,352	58.65%
Postage, Courier & Freight	181	6	175	96.56%
Printing & Advertising	500	98	402	80.40%
Misc. Fees & Services	950	664	286	30.09%
Insurance & Surety Bonds	14,519	15,605	(1,086)	-7.48%
Utilities	410,920	190,726	220,194	53.59%
Repair & Maintenance Costs	61,956	14,555	47,401	76.51%
Rentals	2,351	1,305	1,046	44.48%
Buildings	49,608	-	49,608	
Total Property Management Expenditures	1,494,170	668,446	825,724	55.26%
Excess (Deficiency) of Revenues over Expenditures	(99,632)	25,526		
Fund Balance - July 1, 2013	149,632	149,632		
Fund Balance - December 31, 2013	50,000	175,158		

City Maintenance (Fund 67)
Statement of Revenues and Expenditures
July 1, 2013 through December 31, 2013

	FY2013-2014 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	303,500	303,500	-	0.00%
Other Revenues	-	29	(29)	
Total Revenues	303,500	303,529	(29)	-0.01%
Expenditures				
City Maintenance				
Operating Supplies	-	862	(862)	
Energy Supplies	-	1,767	(1,767)	
Traffic Control Supplies	-	390	(390)	
Repair & Maintenance Supplies	-	2,401	(2,401)	
Other Contracted Services	-	127,235	(127,235)	
City/County Shared	-	976	(976)	
Communications	-	365	(365)	
Insurance & Surety Bonds	-	1,182	(1,182)	
Utilities	-	7,438	(7,438)	
Repair & Maintenance Costs	725,819	2,863	722,956	99.61%
Rentals	-	11,770	(11,770)	
Buildings	-	15,360	(15,360)	
Improvements Other Than Bldg	-	1,385	(1,385)	
Equipment	-	40	(40)	
Total City Maintenance Expenditures	725,819	174,034	551,785	76.02%
Excess (Deficiency) of Revenues over Expenditures	(422,319)	129,495		
Fund Balance - July 1, 2013	422,319	422,319		
Fund Balance - December 31, 2013	-	551,814		