

**MINUTES  
BUDGET MONITORING COMMITTEE  
COUNTY-CITY BUILDING  
ROOM 113  
TUESDAY, AUGUST 5, 2008  
1:30 P.M.**

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

**ALSO PRESENT:** Susan Starcher, County Clerk's Office

The Budget Monitoring Committee was called to order at 1:05 p.m..

Dennis Meyer, Budget and Fiscal Director, presented *Lancaster County, Nebraska - Proposed Budget Information, Fiscal Year 2008-2009* (Exhibit 1):

- ▶ Lancaster County, Nebraska - Budget Narrative for FY 2008-2009
- ▶ Lancaster County Summary of Expenditure Requirements
- ▶ Lancaster County Comparison of Budgeted Expenditures FY 2009 Proposed Compared to FY 2008 Adopted (Pages 5 and 6)

Meyer stated the proposed budget for 2008-2009 is approximately \$181,000,000 which in comparison to the adopted from 2007-2008 is approximately a 5.77 percent increase. He explained that the proposed budget is set up as if the Public Building Commission will issue the jail bonds. If the jail bond payment were removed the increase would be approximately 2.8 percent.

A brief summary was given by Meyer relating to the following budgets:

- ▶ Lancaster Manor - Reimbursement of the general fund for indirect costs, in the amount of \$600,000. Payment of bonds for the Manor by the Leasing Corporation which will result in a transfer of \$600,000 to \$800,000 to be used for renewal and replacement costs for capital items.

- ▶ Bridge and Special Road Fund - Transfer to the Bridge and Special Road Fund is to be increased by approximately \$450,000 to cover increased costs in fuels, gravel and rock.
- ▶ Highway Fund - Increased expenditures to cover costs for fuel, gravel and rock. Highway allocation and FEMA (Federal Emergency Management Agency) reimbursements also increased to cover additional costs.

### Property Tax

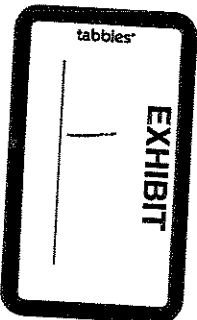
Meyer stated at the present time the County's property tax is approximately \$54,000,000 which is 5.3 million dollars more than compared with the 2007-2008 adopted budget. The reason behind the increase, Meyer said, is due to the five million dollar debt service payment for the jail. He added that the budget is setup as if the Public Building Commission will issue the bond for the jail and the \$1,400,000 in revenue from the City of Lincoln for inmate housing will be put into the Bond Fund instead of the General Fund. An additional 3.6 million dollars will be levied in the Bond Fund to make up the five million dollars.

Meyer referred to *Lancaster County, Nebraska - Proposed Budget Information, Fiscal Year 2008-2009* and gave an overview of the following pages:

- ▶ Lancaster County Tax Levies Cents per \$100 of Valuation (Page 7)
- ▶ Lancaster County 2007-2008 Tax Levy Information (Page 8)
- ▶ Lancaster County Estimated Levies (Page 9)

Other discussion focused on sustainability of current level of expenditure and 2009 re-valuation of properties.

There being no further business, the meeting was adjourned at 2:10 p.m..



# MANCASTER

## NEW BRASS K A COUNTY

### PROPOSED BUDGET INFORMATION

FY2008-09

## LANCASTER COUNTY, NEBRASKA

### Budget Narrative for FY2008-09

The Lancaster County Board asked County agencies to submit a current level of service budget with no expansion of services or personnel. Additional personnel requests were submitted separately for the County Board's approval. The County Board made some difficult decisions and reduced the requested expenses by \$1,500,000 and increased the anticipated revenue by \$1,200,000. Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget.

The County Board appreciates the cooperation of the elected officials and appointed department heads in arriving at this year's budget. They also thank all county employees for their assistance in providing the necessary services within the budget restraints.

#### General Information

- **Budget of Expenditures:** The total proposed budget of expenditures is \$181,190,955 which is 5.77% more than the 2007-08 adopted budget. The proposed budget is setup as if the Public Building Commission will issue the bonds for the new jail. If you remove the jail bond payment, the percent would be 2.85%.
- **Property Taxes:** The total amount of property taxes for the proposed budget is \$54,071,589 which is \$5,368,960 more than the 2007-08 adopted budget. Property tax in the debt service fund has increased by approximately \$3,600,000 to cover the jail bond payment. The debt service fund also includes \$1,400,000 in revenue to be received from the City of Lincoln for housing prisoners to help pay the bond payment. The \$1,400,000 payment from the City used to be included in the general fund so property tax in the general fund has increased to cover the loss of revenue. Without the \$5,000,000 increase for the jail bond payment, the property tax increase is \$368,960.

- Valuation: Final Valuation numbers will be available August 20, 2008.
- Fund Balances: Fund Balances at July 1, 2008, were \$31,330,571 compared to \$27,270,997 at July 1, 2007. This results in an increase of \$4,059,574. The Jail Savings Fund had a balance of \$1,143,435 compared to a zero balance because fiscal year 2007-08 was the first year for the fund. The increase in the Mental Health Fund allowed the property tax requirement to be lowered.

General Fund Budget – The total budget of expenditures increased by \$1,238,703 over the 2007-08 adopted budget which results in a 1.49% increase.

- Election Commissioner: The increase in this budget is attributable to the election cycle. Fiscal year 2008-09 will have three elections.
- General Government: The budget includes \$2,000,000 for Engineers and Architects and \$500,000 for Construction Manager. This allows the County to make payments until the jail bond is issued. The transfer to the Bridge and Special Road Fund increased by \$446,531. See the Bridge and Special Road Fund for reasons why.
- Adult Probation: The increase is due to the increase in space being used at Trabert Hall which results in more rent.
- Community Corrections: The use of alternatives to incarceration has increased over the last few years which have resulted in an increase of budgeted expenditures.
- General Assistance: The fiscal year 2008-09 budget has decreased by \$720,000.

Specific Budgets

- Bridge and Special Road Fund: Expenditures have increased by approximately \$1.1 million but revenues from other sources (City of Lincoln, Railroad Transportation Safety District, and FEMA) have also increased by that amount. Transfers from the general fund have increased by almost \$450,000 to cover increased costs in motor fuels, gravel and rock.

- **Highway Fund:** Expenditures have increased to cover costs for motor fuels and gravel and rock. Highway Allocation and FEMA reimbursements have also increased to cover the additional costs.
- **Visitors Improvement:** The decrease is due to no transfer this fiscal year. The Visitors Improvement Fund was established in fiscal year 2007-08 and a transfer of \$1.4 million was made to establish the fund.
- **Grants Fund:** The decrease is due to the Intergovernmental Transfer the county receives. The county receives the transfer, keeps \$2,500 and the remaining amount is transferred to the state. The amount is less each year and the amount budgeted in fiscal year 2008-09 is \$1,000,000 less than 2007-08.
- **Debt Service Fund:** The increase is due to including \$5,000,000 for a bond payment for the new jail. The proposed budget is setup as if the Public Building Commission will issue the bond for the jail. The fund also includes \$1,400,000 in new revenue because the City's housing portion is in the debt service fund instead of the general fund. Property tax is increased by \$3,600,000 to offset the difference between the bond payment and the revenue from the city.
- **Lancaster Manor:** The Manor will be reimbursing the general fund for indirect costs this fiscal year which results in \$600,000. The Leasing Corporation has paid the bonds off for the Manor and there will be approximately \$600,000 - \$800,000 that will be transferred to the Manor to be used for renewal and replacement costs for capital items.
- **Mental Health Fund:** Expenditures have increased at the Mental Health Center but additional revenues will be received and the fund balance was higher than last fiscal year so property tax will be reduced by approximately \$185,000.
- **Building Fund:** Property tax will be increased by approximately \$57,000 because fund balance has decreased by \$270,000. A few large projects including the move to Courthouse Plaza depleted the fund balance.

LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL		FY08 BUDGET		ACTUAL		FY09 BUDGET	
		OBLIGATIONS	FY07	ADOPTED	MODIFIED	OBLIGATIONS	FY08	PROPOSED	ADOPTED
11	GENERAL	74,284,929	83,236,147	83,236,147	83,236,147	78,761,400	84,474,850		
12	WORKERS COMPENSATION LOSS	595,017	1,828,907	1,828,907	1,828,907	738,554	1,736,057		
13	OTHER SELF INSURANCE LOSS	280,834	1,019,254	1,019,254	1,019,254	274,880	718,633		
14	GROUP SELF INSURANCE	9,199,877	15,699,157	15,699,157	15,699,157	10,518,908	16,170,879		
18	VISITORS IMPROVEMENT	-	2,356,763	2,356,763	2,356,763	731,554	2,684,940		
19	VISITORS PROMOTION	1,009,000	2,440,275	2,440,275	2,440,275	2,356,763	1,143,243		
20	COUNTY RURAL LIBRARY	646,582	626,115	626,115	626,115	626,115	624,785		
21	BRIDGE & SPECIAL ROAD	5,813,446	7,342,453	7,342,453	7,583,336	6,973,484	8,695,712		
22	HIGHWAY	5,381,132	5,745,569	5,745,569	5,745,569	5,488,828	6,665,724		
26	VETERANS AID	5,000	15,000	15,000	15,000	10,000	10,000		
27	GRANTS	7,978,468	10,784,012	10,784,012	10,784,012	5,435,050	9,358,100		
28	KENO	51,630	1,880,267	1,880,267	1,880,267	789,967	2,070,566		
30	ECONOMIC DEVELOPMENT	350,248	550,443	550,443	550,443	54,153	346,752		
41	DEBT SERVICE	572,852	2,286,882	2,286,882	2,286,882	1,024,245	8,088,199		
51	BUILDING	462,126	449,122	449,122	449,122	417,964	244,381		
52	JAIL SAVINGS FUND	-	1,798,419	1,798,419	1,798,419	-	1,843,435		
61	LANCASTER MANOR	17,169,458	18,723,182	18,723,182	18,723,182	17,997,050	21,232,506		
63	MENTAL HEALTH	9,002,057	9,094,486	9,094,486	9,369,306	9,287,308	9,953,157		
64	WEED CONTROL	284,634	293,606	293,606	293,606	280,070	284,837		
65	COUNTY/CITY PROPERTY MGMT	2,681,426	2,777,569	2,777,569	2,847,569	2,818,409	3,016,150		
66	PROPERTY MANAGEMENT	1,222,114	1,240,525	1,240,525	1,240,525	1,236,047	1,285,002		
67	CITY BUILDING MAINTENANCE	311,098	522,874	522,874	522,874	220,165	543,047		
	Memorandum Total	137,301,928	170,711,027	171,296,730	171,296,730	146,040,913	181,190,955		

LANCASTER COUNTY  
COMPARISON OF BUDGETED EXPENDITURES  
FY09 PROPOSED COMPARED TO FY08 ADOPTED

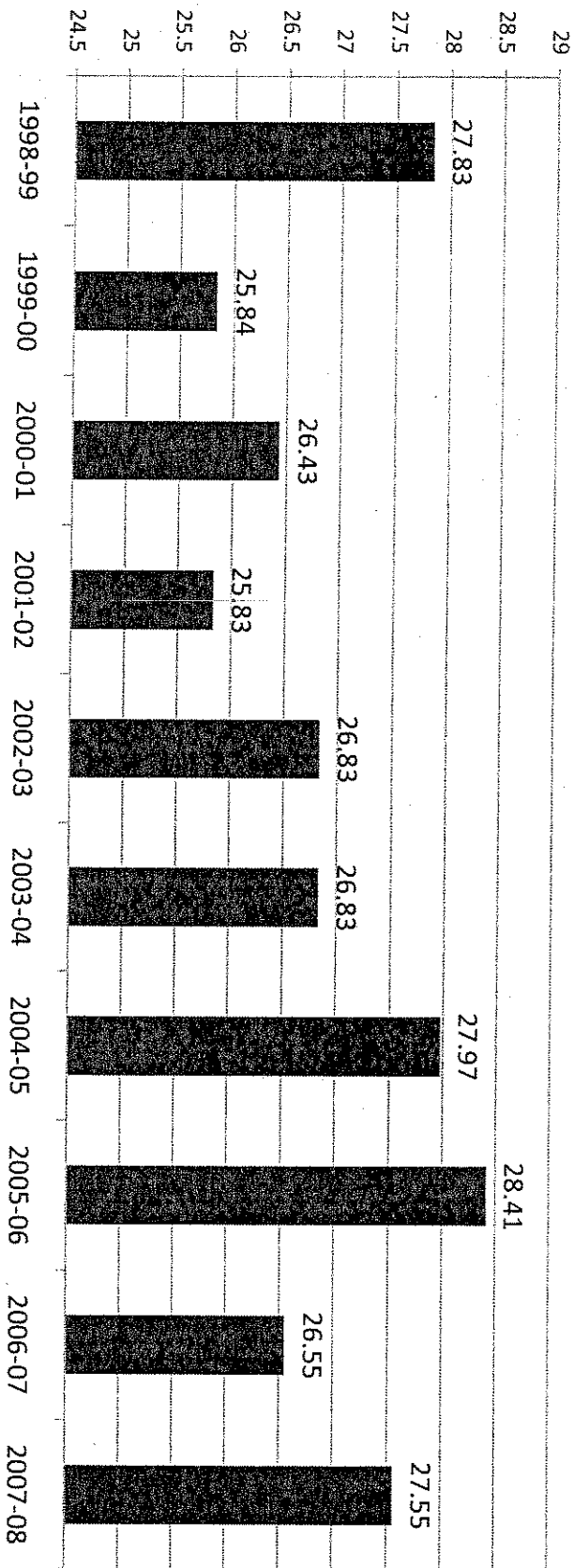
	PROPOSED		ADOPTED		DIFFERENCE	
	FY09	FY08	AMOUNT	PERCENT		
<b>GENERAL FUND OPERATING:</b>						
COUNTY BOARD	252,891	251,980	911	0.36%		
COUNTY CLERK	862,277	830,675	31,602	3.80%		
COUNTY TREASURER	3,096,650	3,019,200	77,450	2.57%		
ASSESSOR	3,739,808	3,689,342	50,466	1.37%		
ELECTION COMMISSIONER	1,332,943	890,529	442,414	49.68%		
DATA PROCESSING	706,549	755,846	(49,297)	-6.52%		
BUDGET & FISCAL	175,334	178,091	(2,757)	-1.55%		
ADMINISTRATIVE SERVICES	380,093	374,883	5,210	1.39%		
G.I.S.	512,723	528,826	(16,103)	-3.05%		
CLERK OF DIST COURT	1,551,049	1,522,473	28,576	1.88%		
COUNTY COURT	785,296	781,763	3,533	0.45%		
JUVENILE COURT	1,506,357	1,517,681	(11,324)	-0.75%		
DISTRICT COURT	2,089,547	2,095,811	(6,264)	-0.30%		
PUBLIC DEFENDER	3,133,302	3,062,134	71,168	2.32%		
JURY COMMISSIONER	122,181	110,520	11,661	10.55%		
COOPERATIVE EXTENSION	1,041,589	1,004,022	37,567	3.74%		
RECORDS INFO & MGMT	513,832	530,440	(16,608)	-3.13%		
SHERIFF	8,822,117	8,716,476	105,641	1.21%		
COUNTY ATTORNEY	6,602,650	6,318,056	284,594	4.50%		
CORRECTIONS	13,190,945	12,913,852	277,093	2.15%		
JUVENILE PROBATION	294,092	302,870	(8,778)	-2.90%		
ADULT PROBATION	450,939	368,575	82,364	22.35%		
INTENSIVE SUPERVISION	-	31,388.00	(31,388)	-100.00%		
COMMUNITY CORRECTIONS	1,375,402	1,288,034	87,368	6.78%		
JUVENILE DETENTION	5,740,507	5,791,185	(50,678)	-0.88%		
EMERGENCY SERVICES	423,061	407,797	15,264	3.74%		
COUNTY ENGINEER	2,977,809	3,029,567	(51,758)	-1.71%		
MENTAL HEALTH BD	131,566	133,720	(2,154)	-1.61%		
GENERAL ASSISTANCE	2,400,000	3,119,137	(719,137)	-23.06%		
VETERANS SERVICE	698,598	665,572	33,026	4.96%		
HUMAN SERVICES	238,531	230,088	8,443	3.67%		
TOTAL G.F. OPERATING	65,148,638	64,460,533	681,688	1.06%		



LANCASTER COUNTY  
COMPARISON OF BUDGETED EXPENDITURES  
FY09 PROPOSED COMPARED TO FY08 ADOPTED

	PROPOSED	ADOPTED	DIFFERENCE	
	FY09	FY08	AMOUNT	PERCENT
<b>OTHER FUNDS OPERATING:</b>				
BRIDGE & SPECIAL RD	8,695,712	7,583,336	1,112,376	14.67%
HIGHWAY FUND	6,665,724	5,745,569	920,155	16.02%
LANCASTER MANOR	21,232,506	18,723,182	2,509,324	13.40%
MENTAL HEALTH	9,953,157	9,369,306	583,851	6.23%
NOXIOUS WEED	284,837	293,606	(8,769)	-2.99%
CO/CITY PROPERTY MGMT	3,016,150	2,847,569	168,581	5.92%
COUNTY PROPERTY MGMT	1,285,002	1,240,525	44,477	3.59%
TOTAL OTHER FUNDS OPERATING	51,133,088	45,803,093	5,329,995	11.64%
<b>NON-OPERATING BUDGETS:</b>				
G.F. GENERAL GOVERNMENT	12,341,101	9,337,974	3,003,127	32.16%
G.F. JUSTICE SYSTEM	2,392,401	4,738,470	(2,346,069)	-49.51%
G.F. HHS	4,592,710	4,699,170	(106,460)	-2.27%
WORKERS COMPENSATION	1,736,057	1,828,907	(92,850)	-5.08%
OTHER SELF INSURANCE	718,633	1,019,254	(300,621)	-29.49%
EMPLOYEES' INSURANCE	16,170,879	15,699,157	471,722	3.00%
VISITORS IMPROVEMENT	2,684,940	2,356,763	328,177	13.92%
VISITORS PROMOTION	1,143,243	2,440,275	(1,297,032)	-53.15%
RURAL LIBRARY	624,785	626,115	(1,330)	-0.21%
VETERANS AID	10,000	15,000	(5,000)	-33.33%
GRANTS FUND	9,358,100	10,784,012	(1,425,912)	-13.22%
KENO FUND	2,070,566	1,880,267	190,299	10.12%
ECONOMIC DEVELOPMENT	346,752	550,443	(203,691)	-37.00%
DEBT SERVICE	8,088,199	2,286,882	5,801,317	253.68%
BUILDING FUND	244,381	449,122	(204,741)	-45.59%
JAIL SAVINGS FUND	1,843,435	1,798,419	45,016	2.50%
CITY BUILDING MAINTENANCE	543,047	522,874	20,173	3.86%
TOTAL NON-OPERATING	64,909,229	61,033,104	3,876,125	6.35%
GRAND TOTAL	181,190,955	171,296,730	9,887,808	5.77%

**LANCASTER COUNTY**  
**Tax Levies**  
**Cents per \$100 of Valuation**



**ADOPTED BUDGET FY1998-99 THROUGH FY 2007-08**

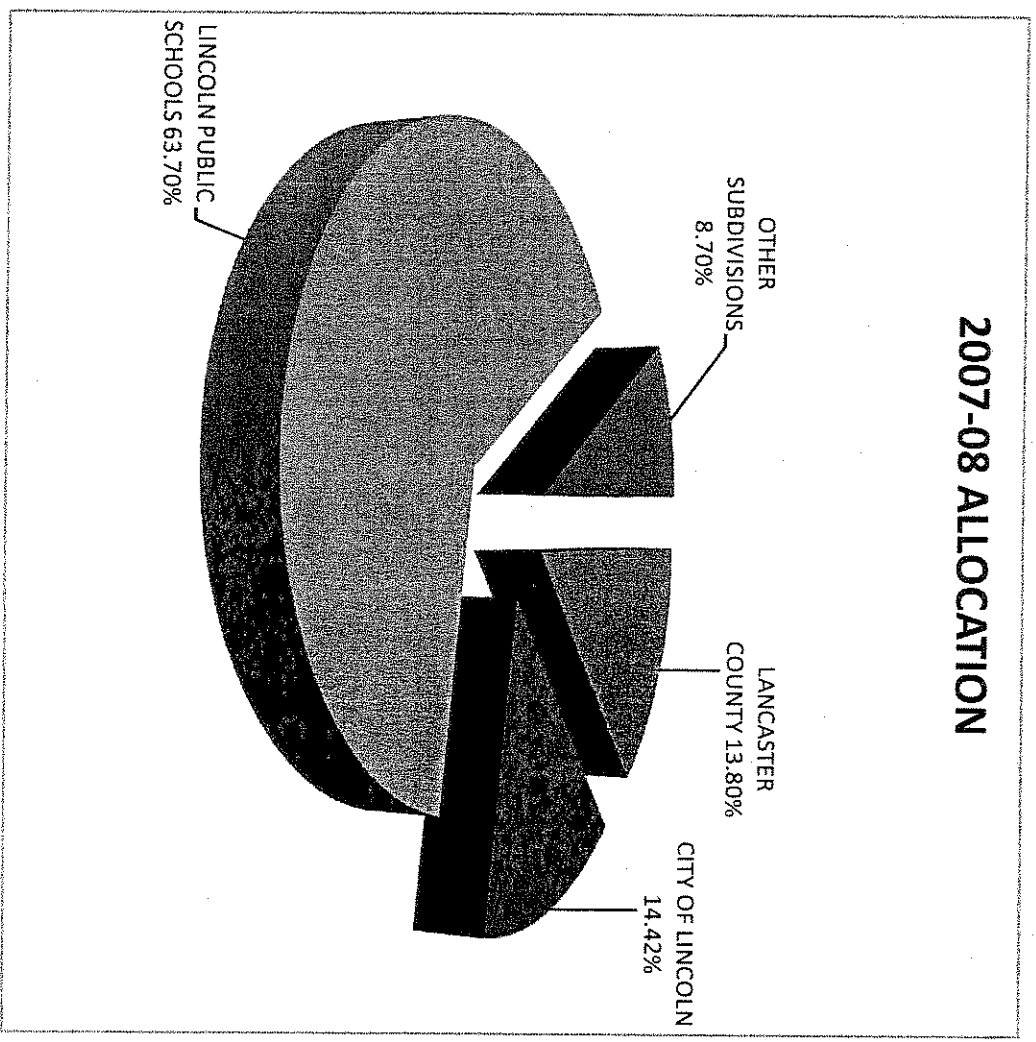
**NOTE: FY2007-08 levy includes an additional 1 cent to establish a Jail Savings Fund.**

**LANCASTER COUNTY  
2007-2008 TAX LEVY INFORMATION**  
TOTAL TAX LEVY = \$2.009031 PER \$100 OF VALUATION  
(CITY OF LINCOLN RESIDENT)

<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.275498	LANCASTER COUNTY	13.80%
0.287880	CITY OF LINCOLN	14.42%
1.271939	LINCOLN PUBLIC SCHOOLS	63.70%
0.173714	OTHER SUBDIVISIONS	8.70%

**OTHER SUBDIVISIONS**

0.001559	Agricultural Society
0.004316	Lancaster Fairgrounds JPA
0.014125	E.S.U. #18
0.041814	Lower Platte South NRD
0.017000	Public Building Commission
0.026000	Railroad Transportation
	Safety District
0.068900	Southeast Community College



Lancaster County  
Estimated Levies

	FY08 Actual		FY09		Change		FY09		Change	
	Valuation	Calculation	Amount	Percent	Amount	Percent	Amount	Percent		
County Valuation	18,343,871,223	18,343,871,223	-	0.00%	18,527,309,935	183,438,712	1%			
General Fund	44,811,693	46,633,580	0.254219		46,633,580	0.251702				
CMHC	2,531,154	2,345,903	0.012788		2,345,903	0.012662				
Debt Service	1,212,554	4,888,106	0.026647		4,888,106	0.026383				
Building Fund	147,228	204,000	0.001112		204,000	0.001101				
Total Dollars/Levy	48,702,629	54,071,589	0.294767		54,071,589	0.291848				
Jail Sinking Fund	1,834,387	-	-		-	-				
Total	50,537,016	54,071,589	0.294767		54,071,589	0.291848				
1% Valuation Increase	505,370				(3,600,000)	Jail Debt Service				
					(1,400,000)	City Housing				
					49,071,589					
					368,960	Above Last Year				

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL EXPENSE	FY08 BUDGET		ACTUAL EXPENSE	FY09 BUDGET		
		FY07	ADOPTED		MODIFIED	FY08	PROPOSED
601	BOARD OF COMMISSIONERS	242,837	244,980	251,980	249,023	252,891	
602	COUNTY CLERK	845,684	830,675	830,675	826,335	862,277	
603	COUNTY TREASURER	2,877,133	3,019,200	3,019,200	2,967,472	3,096,650	
605	ASSESSOR/REGISTER OF DEEDS	3,415,245	3,689,342	3,689,342	3,461,143	3,739,808	
607	ELECTION COMMISSIONER	1,195,117	844,503	890,529	888,966	1,332,943	
610	INFORMATION SERVICES	948,887	755,846	755,846	683,653	706,549	
611	BUDGET & FISCAL	198,018	178,091	178,091	163,855	175,334	
612	GENERAL GOVERNMENT	7,543,785	10,126,073	9,337,974	8,204,347	12,341,101	
613	ADMINISTRATIVE SERVICES	366,749	374,883	374,883	363,671	380,093	
615	GEOGRAPHIC INFO SYSTEM	519,161	528,826	528,826	508,376	512,723	
621	CLERK OF DISTRICT COURT	1,453,186	1,512,473	1,522,473	1,515,989	1,551,049	
622	COUNTY COURT	753,990	775,363	781,763	745,796	785,296	
623	JUVENILE COURT	1,153,704	1,517,681	1,517,681	1,254,215	1,506,357	
624	DISTRICT COURT	1,986,775	2,035,811	2,095,811	2,040,812	2,089,547	
625	PUBLIC DEFENDER	2,902,906	3,062,134	3,062,134	3,062,029	3,133,302	
627	JURY COMMISSIONER	129,062	110,520	110,520	107,498	122,181	
628	JUSTICE SYSTEM MISCELLANEOUS	1,989,078	4,738,470	4,738,470	4,362,859	2,392,401	
645	EXTENSION SERVICE	889,298	1,004,022	1,004,022	963,852	1,041,589	
648	RECORDS & INFORMATION MGMT	502,975	530,440	530,440	522,907	513,832	
651	COUNTY SHERIFF	8,235,567	8,336,326	8,716,476	8,438,834	8,822,117	
652	COUNTY ATTORNEY	6,113,835	6,300,833	6,318,056	6,311,789	6,602,650	
671	CORRECTIONS	11,409,095	12,913,852	12,913,852	12,229,940	13,190,945	
673	JUVENILE PROBATION	289,816	302,870	302,870	272,650	294,092	
674	ADULT PROBATION	238,964	368,575	368,575	339,392	450,939	
675	INTENSIVE SUPERVISION	29,678	31,388	31,388	27,818	-	
676	COMMUNITY CORRECTIONS	760,700	1,026,734	1,288,034	1,181,480	1,375,402	
678	YOUTH SERVICES CENTER	5,421,691	5,791,185	5,791,185	5,629,212	5,740,507	
693	EMERGENCY MANAGEMENT	409,995	407,797	407,797	338,592	423,061	
703	COUNTY ENGINEER	2,831,325	3,029,567	3,029,567	2,944,066	2,977,809	
751	MENTAL HEALTH BOARD	119,647	133,720	133,720	115,005	131,566	
801	GENERAL ASSISTANCE	2,829,289	3,119,137	3,119,137	2,597,114	2,400,000	
803	VETERANS & GA ADMINISTRATION	616,854	665,572	665,572	660,176	698,598	
805	HEALTH & HUMAN SERVICES	4,799,753	4,699,170	4,699,170	4,563,432	4,592,710	
837	HUMAN SERVICES	265,129	230,088	230,088	212,685	238,531	
		<u>74,284,929</u>	<u>83,236,147</u>	<u>83,236,147</u>	<u>78,761,400</u>	<u>84,474,850</u>	

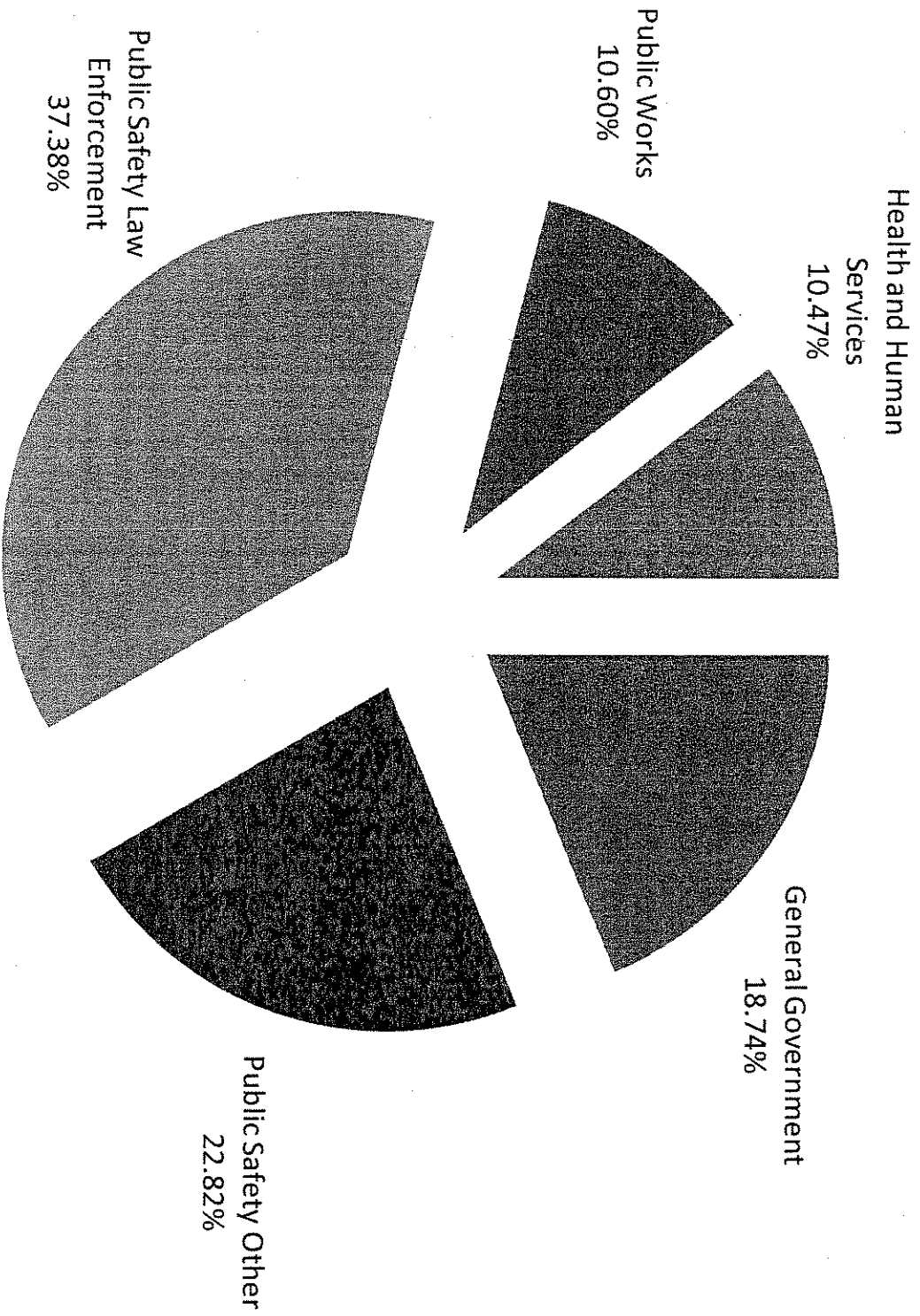
GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL		ACTUAL		FY09 BUDGET	
	REVENUE FY07	BUDGET FY08	REVENUE FY08	PROPOSED	ADOPTED	
602	COUNTY CLERK	52,133	41,000	49,198	41,000	
603	COUNTY TREASURER	7,583,387	7,200,000	7,407,957	6,600,000	
605	ASSESSOR/REGISTER OF DEEDS	1,727,161	1,985,000	1,698,182	2,012,500	
607	ELECTION COMMISSIONER	335,495	23,500	81,571	350,000	
610	INFORMATION SERVICES	10,656	10,656	10,656	10,656	
612	GENERAL GOVERNMENT	43,279	-	1,059	-	
613	ADMINISTRATIVE SERVICES	18,702	19,700	20,097	20,549	
615	GEOGRAPHIC INFO SYSTEM	410	39,075	197	-	
621	CLERK OF DISTRICT COURT	666,121	506,000	532,607	480,000	
622	COUNTY COURT	81,441	68,550	78,197	77,200	
623	JUVENILE COURT	1,677	2,000	1,146	2,000	
624	DISTRICT COURT	156,064	162,500	212,043	162,500	
625	PUBLIC DEFENDER	147,544	154,921	155,039	162,667	
628	JUSTICE SYSTEM MISCELLANEOUS	35,000	35,000	37,108	35,000	
645	EXTENSION SERVICE	161,272	161,916	162,567	169,123	
648	RECORDS & INFORMATION MGMT	88,246	84,540	94,667	84,440	
651	COUNTY SHERIFF	1,262,757	1,225,351	1,322,073	1,293,710	
652	COUNTY ATTORNEY	1,469,141	1,399,200	1,773,378	1,326,100	
671	CORRECTIONS	2,482,756	2,493,000	2,530,721	1,056,000	
673	JUVENILE PROBATION	-	-	254	-	
676	COMMUNITY CORRECTIONS	155,075	223,414	259,265	225,000	
678	YOUTH SERVICES CENTER	3,053,523	2,631,900	2,849,513	2,448,316	
693	EMERGENCY MANAGEMENT	227,658	203,898	204,711	211,530	
801	GENERAL ASSISTANCE	294,411	350,000	665,923	500,000	
837	HUMAN SERVICES	146,741	115,044	115,044	119,265	
999	GENERAL RECEIPTS	56,127,193	56,390,786	59,011,633	58,864,245	
		<u>76,327,843</u>	<u>75,526,951</u>	<u>79,274,804</u>	<u>76,251,801</u>	

LANCASTER COUNTY  
COMPARISON OF BUDGETED EXPENDITURES  
FY 09 PROPOSED COMPARED TO FY 08 ADOPTED

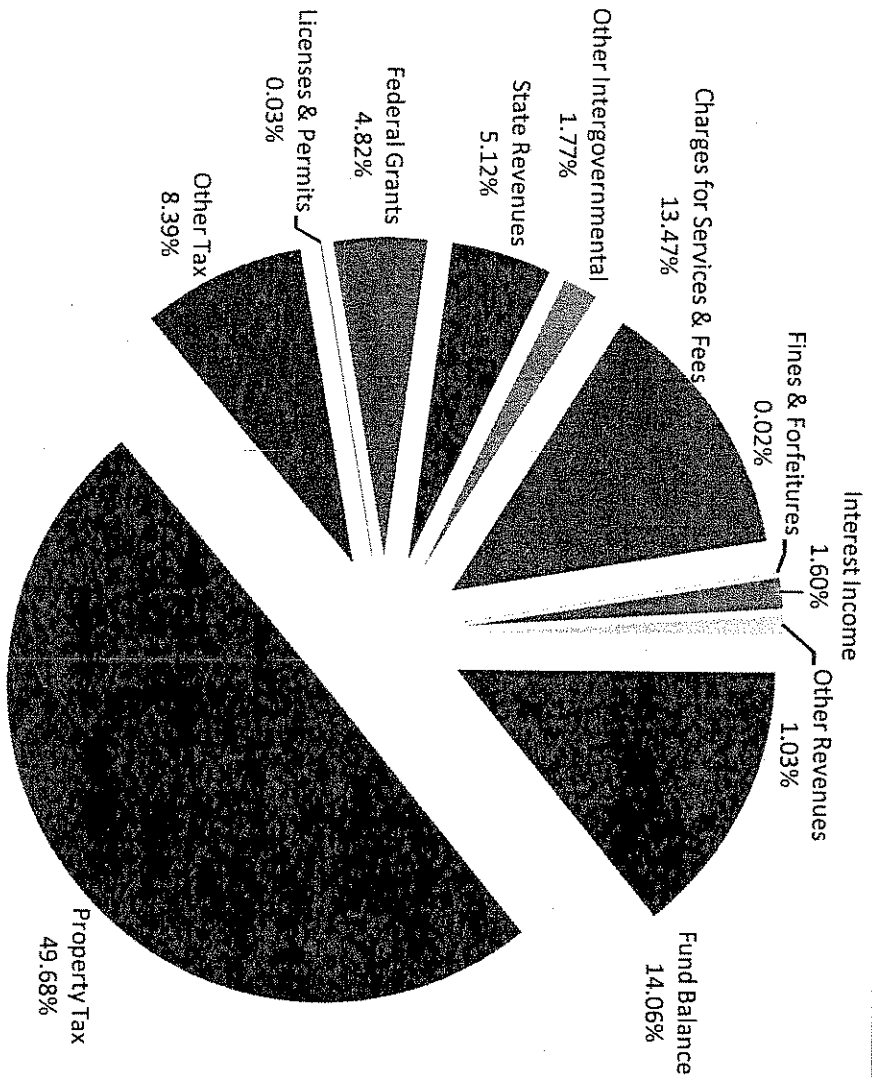
GENERAL FUND:	Proposed	Adopted	DIFFERENCE	
	FY09	FY08	Amount	PERCENT
COUNTY BOARD	252,891	251,980	911	0.36%
COUNTY CLERK	862,277	830,675	31,602	3.80%
COUNTY TREASURER	3,096,650	3,019,200	77,450	2.57%
ASSESSOR	3,739,808	3,689,342	50,466	1.37%
ELECTION COMMISSIONER	1,332,943	890,529	442,414	49.68%
DATA PROCESSING	706,549	755,846	(49,297)	-6.52%
BUDGET & FISCAL	175,334	178,091	(2,757)	-1.55%
G.F. GENERAL GOVERNMENT	12,341,101	9,337,974	3,003,127	32.16%
ADMINISTRATIVE SERVICES	380,093	374,883	5,210	1.39%
G.I.S.	512,723	528,826	(16,103)	-3.05%
CLERK OF DIST COURT	1,551,049	1,522,473	28,576	1.88%
COUNTY COURT	785,296	781,763	3,533	0.45%
JUVENILE COURT	1,506,357	1,517,681	(11,324)	-0.75%
DISTRICT COURT	2,089,547	2,095,811	(6,264)	-0.30%
PUBLIC DEFENDER	3,133,302	3,062,134	71,168	2.32%
JURY COMMISSIONER	122,181	110,520	11,661	10.55%
G.F. JUSTICE SYSTEM	2,392,401	4,738,470	(2,346,069)	-49.51%
COOPERATIVE EXTENSION	1,041,589	1,004,022	37,567	3.74%
RECORDS INFO & MGMT	513,832	530,440	(16,608)	-3.13%
SHERIFF	8,822,117	8,716,476	105,641	1.21%
COUNTY ATTORNEY	6,602,650	6,318,056	284,594	4.50%
CORRECTIONS	13,190,945	12,913,852	277,093	2.15%
JUVENILE PROBATION	294,092	302,870	(8,778)	-2.90%
ADULT PROBATION	450,939	368,575	82,364	22.35%
INTENSIVE SUPERVISION	-	31,388	(31,388)	-100.00%
COMMUNITY CORRECTIONS	1,375,402	1,288,034	87,368	6.78%
JUVENILE DETENTION	5,740,507	5,791,185	(50,678)	-0.88%
EMERGENCY SERVICES	423,061	407,797	15,264	3.74%
COUNTY ENGINEER	2,977,809	3,029,567	(51,758)	-1.71%
MENTAL HEALTH BD	131,566	133,720	(2,154)	-1.61%
GENERAL ASSISTANCE	2,400,000	3,119,137	(719,137)	-23.06%
VETERANS SERVICE	698,598	665,572	33,026	4.96%
G.F. HHS	4,592,710	4,699,170	(106,460)	-2.27%
HUMAN SERVICES	238,531	230,088	8,443	3.67%
TOTAL GENERAL FUND	84,474,850	83,236,147	1,238,703	1.49%

# 2008-09 PROPOSED GENERAL FUND





**2008-09 PROJECTED REVENUES FOR LANCASTER COUNTY  
(PROPERTY TAX FUNDS ONLY)**



COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND		TREASURER'S BALANCE 7/1/2008					ENCUMBRANCES	NET FUND BALANCE 7/1/2008
		BALANCE	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS			
11	GENERAL	16,327,402	265,836	2,883,185	1,105,564	191,440	12,413,049	
12	WORKERS COMPENSATION LOSS	1,153,571		11,060	3,226		1,139,285	
13	OTHER SELF INSURANCE LOSS	607,317					607,317	
14	GROUP SELF INSURANCE	5,412,848		4,969			5,407,879	
18	VISITORS IMPROVEMENT	1,743,922					1,743,922	
19	VISITORS PROMOTION	202,225					202,225	
20	COUNTY RURAL LIBRARY	56,856	2,697				59,553	
21	BRIDGE & SPECIAL ROAD	4,083,537		468,587	52,838	2,280,523	1,281,589	
22	HIGHWAY	970,518	595,563	319,839	61,601	230,167	954,474	
26	VETERANS AID	8,261					8,261	
27	GRANTS	790,343		118,158		4,113	668,072	
28	KENO	1,491,843		21,277			1,470,566	
30	ECONOMIC DEVELOPMENT	199,323		13,571			185,752	
41	DEBT SERVICE	1,843,651	9,487				1,853,138	
51	BUILDING	40,877	924			1,820	39,981	
52	JAIL SAVINGS	1,131,996	11,439				1,143,435	
61	LANCASTER MANOR	42,972	1,775,086	423,648	360,086	2,941	1,031,383	
63	MENTAL HEALTH	662,191	429,890	152,555	183,623		755,903	
64	WEED CONTROL	80,247		6,424	8,551		65,272	
65	COUNTY/CITY PROPERTY MGMT	236,573	82,796	193,558	65,430		60,381	
66	PROPERTY MANAGEMENT	69,763		3,692	16,380	104	49,587	
67	CITY BUILDING MAINTENANCE	189,918		371			189,547	
		<u>37,346,154</u>	<u>3,173,718</u>	<u>4,620,894</u>	<u>1,857,299</u>	<u>2,711,108</u>	<u>31,330,571</u>	

**GENERAL FUND BALANCE COMPARISON**

	2008 General Fund <u>Budget of Expenditures</u>	Beginning <u>Balance</u>	
Lancaster County	83,236,147	11,899,196	14.30%
Linn County, Iowa (Cedar Rapids)	78,195,092	14,222,342	18.19%
Shawnee County, Kansas (Topeka) (Note: 2007 Balance was 12,271,279)	98,346,912	6,368,169	6.48%
Sedgwick County, Kansas (Wichita)	171,850,343	15,971,423	9.29%
Scott County, Iowa (Davenport)	50,126,734	9,504,895	18.96%

Note: Bond Rating Agencies prefer 13% to 15%.

LANCASTER COUNTY

CHANGES IN EXPENDITURES FROM REQUESTED 2008-09 BUDGETS

GENERAL FUND:

County Clerk	(7,000)
Microcomputer Requests	(40,000)
Rural Ambulance	15,000
Transfer to Veterans Aid	(5,000)
Transfer to Power Plant	(52,494)
Transfer to Weed	(13,717)
Transfer to Bridge	288,683
Board of Equalization	(100,000)
Contingencies	(200,000)
Planning	(8,184)
Personnel	12,013
Administrative Services	(5,000)
Clerk of the District Court	(11,780)
Juvenile Court	(7,000)
Justice Miscellaneous	(12,670)
County Extension	(7,977)
Corrections	(376,000)
Juvenile Probation	(9,000)
Adult Probation	(44,427)
Youth Services Center	(50,000)
Emergency Services	(70,000)
Mental Health Board	(3,600)
General Assistance	(536,695)
JBC Contracts	(19,715)
Aging	(50,163)
Health Department	(215,579)
Human Services	(3,800)
TOTAL	<u>(1,534,105)</u>

LANCASTER COUNTY

ANTICIPATED CHANGES IN REVENUES FROM REQUESTED 2008-09 BUDGETS

GENERAL FUND:

County Treasurer Commissions	200,000
Youth Services Center	200,000
Emergency Management - City Portion	(35,000)
General Assistance	50,000
Lancaster Manor - Indirect Costs	600,000
Human Services - City Portion	(1,900)
TOTAL	<u>1,013,100</u>

MENTAL HEALTH FUND:

Region V	<u>253,775</u>
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# LANCASTER COUNTY

FY2008-09 KENO FUND BUDGET

## ROAD IMPROVEMENTS:

East Beltway  
 Motocross Project at Abbott Sports Complex  
 Arbor Road  
 Alvo Road

853,162  
 37,415  
 250,000  
150,000

FY2008-09  
BUDGET

Additional \$300,000

(\$150,000 for 3 years)

1,290,577

PARKS - SALINE WETLAND (to be paid 2010-11)

75,000

LAND - SHERIFF SHOOTING RANGE

25,000

PREVENTION GRANTS (5% OF RECEIPTS)

40,000

KENO LICENSING

TOTAL PROJECTS

1,430,577

FUNDED WITH:  
 FUND BALANCE 6-30-08  
 ESTIMATED RECEIPTS

1,470,566  
 600,000  
2,070,566