

**MINUTES  
BUDGET MONITORING COMMITTEE  
COUNTY-CITY BUILDING  
ROOM 113  
TUESDAY, JULY 30, 2009  
1:00 P.M.**

**PRESENT:** Dennis Meyer, Budget and Fiscal Director; Kerry Eagan, Chief Administrative Officer; Larry Hudkins and Bernie Heier, County Commissioners; Don Thomas, County Engineer; Jim Gordon, Nebraska Bar Association; Kyle Fisher, Lincoln Chamber of Commerce; Jim Nissen, Wells Fargo Bank; Ron Krejci, Community Representative

**ALSO PRESENT:** Angela Zocholl, County Clerk's Office

The Budget Monitoring Committee was called to order at 1:06 p.m.

Dennis Meyer, Budget and Fiscal Director, presented *Lancaster County, Nebraska - Proposed Budget Information, Fiscal Year 2009-2010* (Exhibit A)

A brief summary of General Information was given by Meyer:

- Expenditures will increase by 2.61% over last year's budget. This puts the total budget just under \$181,000,000.
- Property taxes are at \$50,396,037, which is the same as the adopted budget.
- Valuation numbers will be available August 20. The proposed budget is working with no increase in valuation.
- Overall fund balances went up by \$2,404,686. The general fund decreased by almost \$1,000,000. Bonds for the new jail will reimburse the general fund, which previously had been used for architect fees.

Meyer estimated \$1,500,000 would be needed to reimburse the General Fund to maintain the property tax rate; this would leave around \$1,700,000 in the bond proceeds.

Lancaster Manor was discussed. Meyer reviewed the four options for the Manor: increased property tax, reduced expenditures, transfer of funds, and a combination of increased revenue and decreased expenditures. Further issues were discussed regarding the Manor: possible reduction in Medicaid payments, competition with other nursing homes, and hiring an administrator.

Meyer discussed the increase of the Visitors Improvement Fund by \$421,000. He said the Visitors Improvement Fund and the Visitors Promotion Fund had previously not included receivables, and adding the receivables for May and June increased the fund balance.

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

- The General Fund was increased by \$1,831,146, a 2.17% increase. Before including the \$1,400,000 for Lancaster Manor, the General Fund would have been at a one-half percent increase. Property tax will increase by \$182,560. Decrease in interest income has affected the budget by around \$700,000.
  - ❖ In Juvenile Court, judges have decided to let the juvenile contracts expire and to allow appointment of individual attorneys. This will increase numbers by around \$300,000, but numbers will decrease in the Justice Miscellaneous budget.
  - ❖ Jail costs are increasing due to boarding and additional correctional officers.
- The Bridge Fund and the Highway Fund are slightly lower than last year.
- The Keno Fund looks slightly higher because of minimal activity on road projects while the money was still being set aside.
- The Debt Service Fund will have reduced property tax. This was partially due to a bond being issued for a project that did not happen; the bond proceeds were not spent and will be rolled back into the fund.
- The Mental Health Fund shows the largest increase of approximately \$500,000.
- The property tax under Building Fund will stay the same.

Meyer discussed the Comparison of Budgeted Expenditures, noting the 2.61% increase.

Meyer reviewed the tax levies. Depending on the valuation, he said it should be close to \$0.2683. Meyer referred to the estimated levies and how the property tax was kept about the same between the four different funds based on no change in valuation.

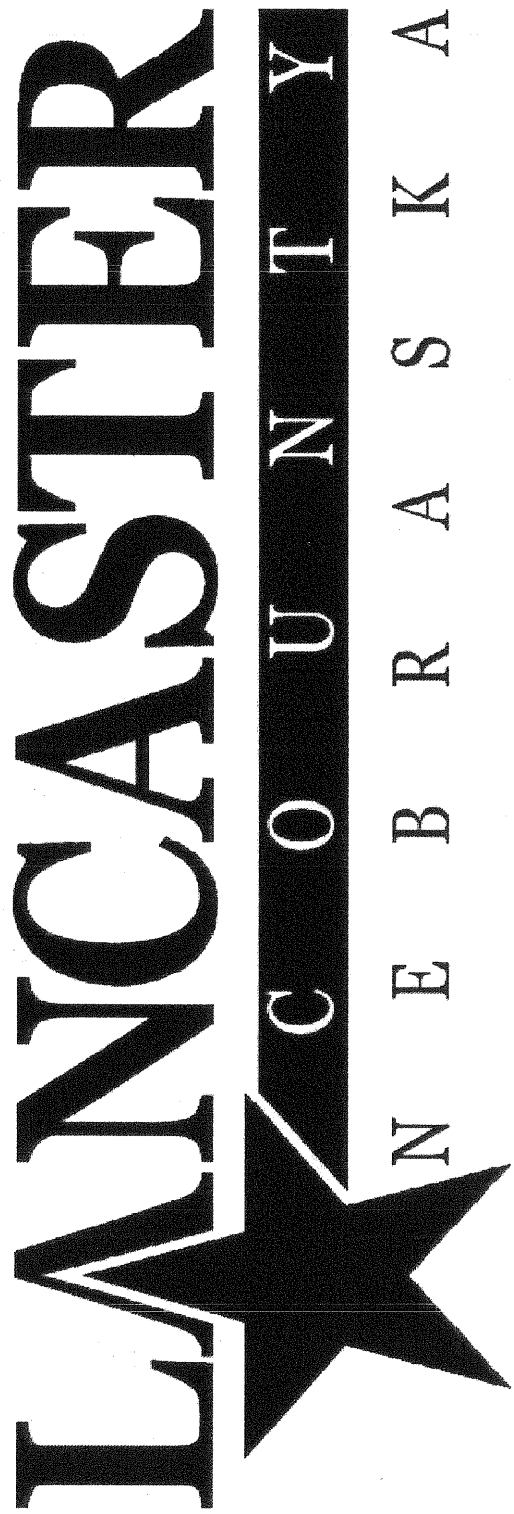
Meyer made some general comments:

- Income from interest and Register of Deeds has decreased.
- The Youth Services Center's projected revenue is close to \$600,000 for the year.
- The increase in Corrections is based on around 325 additional boarders and four additional correctional officers.

Meyer reviewed the rest of the budget information: proposed general fund, projected revenues, net fund balance, changes made after receiving budgets, and Keno fund budget.

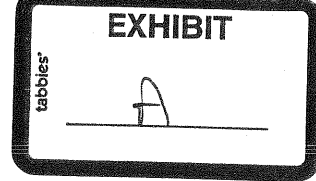
Further discussion focused on current expenditures and possible future changes.

The meeting was adjourned at 2:30 p.m.



PROPOSED BUDGET INFORMATION

FY2009-10



## LANCASTER COUNTY, NEBRASKA

### Budget Narrative for FY2009-10

The Lancaster County Board's budget request letter reminded County agencies the affect the nation's economy has had on Lancaster County and the projection of no increase with a possibility of a decrease in valuation. Additional personnel requests were submitted separately for the County Board's approval. 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 \$180,816,759 which is 2.61% more than the 2008-09 adopted budget.
- **Property Taxes:** The total amount of property taxes for the proposed budget is \$50,396,037 which is the same amount as the 2008-09 adopted budget.
- **Valuation:** Final Valuation numbers will be available August 20, 2009. The proposed budget was completed with a projection of no increase in valuation.
- **Fund Balances:** Fund Balances at July 1, 2009, were \$33,735,257 compared to \$31,330,571 at July 1, 2008. This results in an increase of \$2,404,686. The General Fund balance decreased by \$960,460 due to payments made to the architect for the new adult correctional facility. Receivables were booked for the first time in the Visitors Improvement Fund and the Visitors Promotion Fund which resulted in a total increase of \$420,000. The Keno Fund balance increased by \$691,708 because the

- road projects budgeted had minimal activity during the fiscal year. The Jail Savings Fund balance increased by \$797,907 because the second half property tax payments were received during the fiscal year. The \$623,367 increase in the Lancaster Manor balance was due to the \$1,000,619 deposit from the Renewal and Replacement Fund.

**General Fund Budget** – The total budget of expenditures increased by \$1,831,146 over the 2008-09 adopted budget which results in a 2.17% increase. Property tax will increase by \$182,560. The general fund will be reimbursed \$2,893,764 from the adult correctional facility bond proceeds for the payments made to the architects. The budget of interest income decreased by \$700,000.

- **Election Commission**: The decrease in this budget is attributable to the election cycle. Fiscal year 2008-09 had three elections while fiscal year 2009-10 will have one election.
- **General Government**: Bonds were issued for the new adult detention facility so the general fund was reduced by \$2.5 million because the general fund will no longer make payments for the Architects and Construction Manager. Expenditures have increased by \$1,402,123 due to the transfer established to the Lancaster Manor.
- **Juvenile Court**: The increase is due to Juvenile Court contracts and how the contracts will be used. The judges have made the determination to let the contracts expire at the end of their respective terms and have the court return to a system where individual attorneys are appointed to represent children and parents in juvenile court proceedings. The costs for contracts that expire during fiscal year 2009-10 have been moved to the Juvenile Court budget which resulted in a \$292,855 increase. The increase is offset by a decrease in the Justice Misc. budget.
- **Corrections**: Boarding contracts have increased by \$325,000 due to the need to utilize other counties to hold prisoners and additional correctional officers were hired.

### Specific Budgets

- **Bridge and Special Road Fund:** Expenditures have decreased by approximately \$265,000 because revenues from other sources (City of Lincoln, Railroad Transportation Safety District, and FEMA) have also decreased. Transfers from the general fund have increased by almost \$250,000 to cover increased cost.
- **Highway Fund:** Expenditures are at the same level as fiscal year 2008-09. Projections for highway allocation and FEMA reimbursements are lower than last fiscal year.
- **Keno Fund:** The increase is due to the fund balance. The fund balance was \$691,708 higher than last fiscal year. The majority of the expenditures are budgeted for road projects and actual expenditures in fiscal year 2008-09 were minimal which increased the balance.
- **Debt Service Fund:** One of the projects that was to be funded by the 2004 bond issuance was cancelled. After reviewing the fund balance along with the remaining bond proceeds, it was determined to reduce property taxes in the debt service fund. Property tax will decrease by \$688,667.
- **Lancaster Manor:** The Lancaster Manor budget of expenditures has been established to cover operating expenditures. The wish list of capital improvements, the renewal and replacement fund, the contingency fund and some department cuts were made to the budget of expenditures. A transfer of \$1,402,123 from the general fund and a reduction in staff will help balance the budget with the lower revenue estimates based on census numbers.
- **Mental Health Fund:** Expenditures exceeded revenues for fiscal year 2008-09 which resulted in a lower fund balance. Increased use of the Mental Health Center has increased costs which will result in an increase of \$506,107 in property tax.
- **Building Fund:** Property tax will remain the same for the building fund.

LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND	ACTUAL OBLIGATIONS	FY09 BUDGET		ACTUAL OBLIGATIONS	FY10 BUDGET	
		ADOPTED	MODIFIED		PROPOSED	ADOPTED
11	GENERAL	78,761,400	84,474,850	81,330,099	86,305,996	
12	WORKERS COMPENSATION LOSS	738,554	1,736,057	606,158	1,766,978	
13	OTHER SELF INSURANCE LOSS	274,880	718,633	282,469	524,063	
14	GROUP SELF INSURANCE	10,518,908	16,170,879	11,684,293	16,355,376	
18	VISITORS IMPROVEMENT	731,554	2,684,940	900,533	3,154,523	
19	VISITORS PROMOTION	2,356,763	1,143,243	941,018	1,572,341	
20	COUNTY RURAL LIBRARY	626,115	624,785	621,862	620,163	
21	BRIDGE & SPECIAL ROAD	6,973,484	8,695,712	7,181,482	8,430,651	
22	HIGHWAY	5,488,828	6,665,724	6,140,222	6,631,587	
26	VETERANS AID	10,000	10,000	5,000	10,000	
27	GRANTS	5,435,050	9,358,100	2,805,972	9,758,100	
28	KENO	789,967	2,070,566	83,145	2,762,274	
30	ECONOMIC DEVELOPMENT	54,153	346,752	48,469	504,407	
41	DEBT SERVICE	1,024,245	3,030,716	1,042,581	2,811,069	
51	BUILDING	417,964	244,381	72,951	375,097	
52	JAIL SAVINGS FUND	-	1,843,435	218	1,956,342	
61	LANCASTER MANOR	17,997,050	21,232,506	20,638,460	21,423,703	
63	MENTAL HEALTH	9,287,308	9,953,157	9,790,435	10,335,214	
64	WEED CONTROL	280,070	284,837	292,329	338,842	
65	COUNTY/CITY PROPERTY MGMT	2,818,409	3,016,150	2,850,966	3,074,103	
66	PROPERTY MANAGEMENT	1,236,047	1,285,002	1,351,215	1,446,584	
67	CITY BUILDING MAINTENANCE	220,165	543,047	283,607	659,346	
	Memorandum Total	146,040,913	176,133,472	148,953,483	180,816,759	

**LANCASTER COUNTY**  
**COMPARISON OF BUDGETED EXPENDITURES**  
**FY10 PROPOSED COMPARED TO FY09 ADOPTED**

	PROPOSED FY10	ADOPTED FY09	DIFFERENCE AMOUNT	PERCENT
<b>GENERAL FUND OPERATING:</b>				
COUNTY BOARD	259,580	257,891	1,689	0.65%
COUNTY CLERK	882,528	886,047	(3,519)	-0.40%
COUNTY TREASURER	3,234,300	3,111,650	122,650	3.94%
ASSESSOR	3,879,823	3,776,060	103,763	2.75%
ELECTION COMMISSIONER	960,681	1,332,943	(372,262)	-27.93%
DATA PROCESSING	778,337	816,549	(38,212)	-4.68%
BUDGET & FISCAL	187,501	175,334	12,167	6.94%
ADMINISTRATIVE SERVICES	359,752	380,093	(20,341)	-5.35%
G.I.S.	528,329	512,723	15,606	3.04%
CLERK OF DIST COURT	1,626,691	1,551,049	75,642	4.88%
COUNTY COURT	884,424	864,796	19,628	2.27%
JUVENILE COURT	1,861,817	1,506,357	355,460	23.60%
DISTRICT COURT	2,183,613	2,139,547	44,066	2.06%
PUBLIC DEFENDER	3,277,564	3,176,972	100,592	3.17%
JURY COMMISSIONER	135,144	122,181	12,963	10.61%
COOPERATIVE EXTENSION	1,073,132	1,041,589	31,543	3.03%
RECORDS INFO & MGMT	529,263	523,832	5,431	1.04%
SHERIFF	9,080,232	9,063,737	16,495	0.18%
COUNTY ATTORNEY	6,670,369	6,624,650	45,719	0.69%
CORRECTIONS	14,131,632	13,190,945	940,687	7.13%
JUVENILE PROBATION	303,662	294,092	9,570	3.25%
ADULT PROBATION	423,344	450,939	(27,595)	-6.12%
COMMUNITY CORRECTIONS	1,428,711	1,420,402	8,309	0.58%
JUVENILE DETENTION	5,893,114	5,740,507	152,607	2.66%
EMERGENCY SERVICES	455,614	423,061	32,553	7.69%
COUNTY ENGINEER	3,152,721	3,025,955	126,766	4.19%
MENTAL HEALTH BD	133,548	131,566	1,982	1.51%
GENERAL ASSISTANCE	2,400,000	2,400,000	0	0.00%
VETERANS SERVICE	736,608	713,014	23,594	3.31%
HUMAN SERVICES	254,697	247,288	7,409	3.00%
TOTAL G.F. OPERATING	67,706,731	65,901,769	1,798,545	2.73%

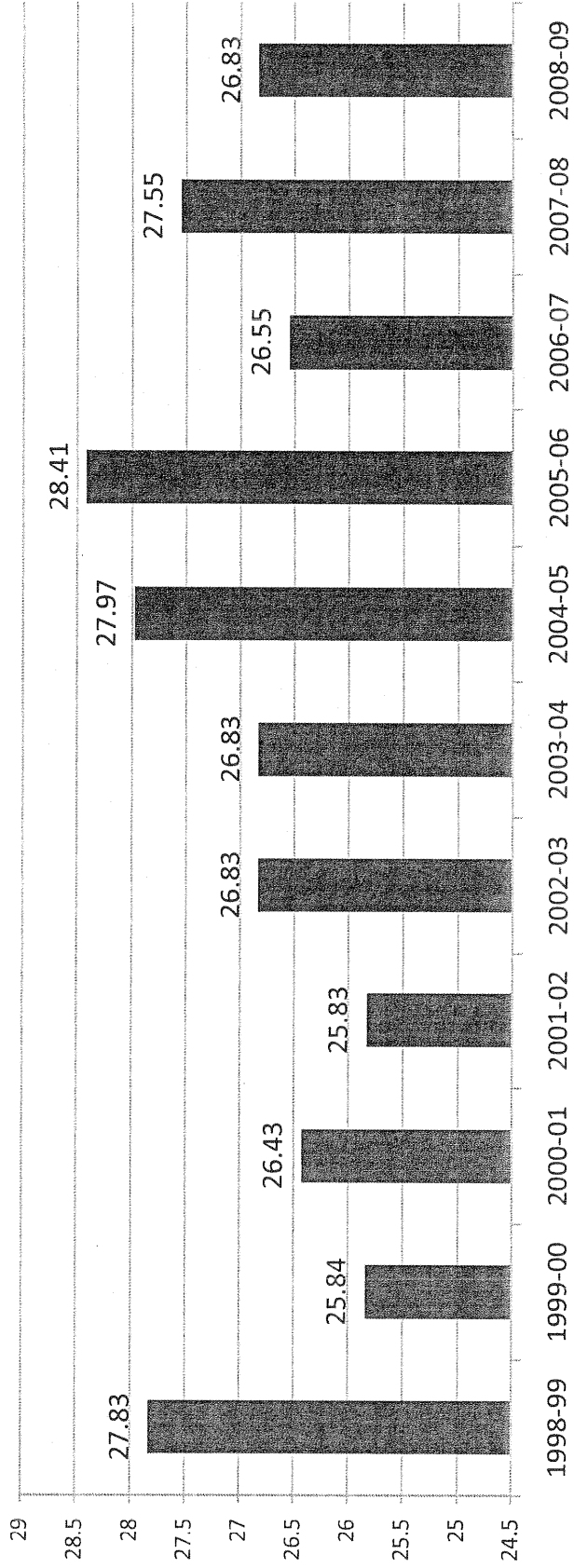


**LANCASTER COUNTY**  
**COMPARISON OF BUDGETED EXPENDITURES**  
**FY10 PROPOSED COMPARED TO FY09 ADOPTED**

	PROPOSED FY10	ADOPTED FY09	DIFFERENCE AMOUNT	PERCENT
<b>OTHER FUNDS OPERATING:</b>				
BRIDGE & SPECIAL RD	8,430,651	8,695,712	(265,061)	-3.05%
HIGHWAY FUND	6,631,587	6,665,724	(34,137)	-0.51%
LANCASTER MANOR	21,423,703	21,232,506	191,197	0.90%
MENTAL HEALTH	10,335,214	9,953,157	382,057	3.84%
NOXIOUS WEED	338,842	292,337	46,505	15.91%
CO/CITY PROPERTY MGMT	3,074,103	3,016,150	57,953	1.92%
COUNTY PROPERTY MGMT	1,446,584	1,355,002	91,582	6.76%
<b>TOTAL OTHER FUNDS OPERATING</b>	<b>51,680,684</b>	<b>51,210,588</b>	<b>470,096</b>	<b>0.92%</b>
<b>NON-OPERATING BUDGETS:</b>				
G.F. GENERAL GOVERNMENT	11,672,261	11,587,970	84,291	0.73%
G.F. JUSTICE SYSTEM	2,357,743	2,392,401	(34,658)	-1.45%
G.F. HHS	4,569,261	4,592,710	(23,449)	-0.51%
WORKERS COMPENSATION	1,766,978	1,736,057	30,921	1.78%
OTHER SELF INSURANCE	524,063	718,633	(194,570)	-27.08%
EMPLOYEES' INSURANCE	16,355,376	16,170,879	184,497	1.14%
VISITORS IMPROVEMENT	3,154,523	2,684,940	469,583	17.49%
VISITORS PROMOTION	1,572,341	1,143,243	429,098	37.53%
RURAL LIBRARY	620,163	624,785	(4,622)	-0.74%
VETERANS AID	10,000	10,000	-	0.00%
GRANTS FUND	9,758,100	9,358,100	400,000	4.27%
KENO FUND	2,762,274	2,070,566	691,708	33.41%
ECONOMIC DEVELOPMENT	504,407	346,752	157,655	45.47%
DEBT SERVICE	2,811,069	3,030,716	(219,647)	-7.25%
BUILDING FUND	375,097	244,381	130,716	53.49%
JAIL SAVINGS FUND	1,956,342	1,843,435	112,907	6.12%
CITY BUILDING MAINTENANCE	659,346	543,047	116,299	21.42%
<b>TOTAL NON-OPERATING</b>	<b>61,429,344</b>	<b>59,098,615</b>	<b>2,330,729</b>	<b>3.94%</b>
<b>GRAND TOTAL</b>	<b>180,816,759</b>	<b>176,210,972</b>	<b>4,599,370</b>	<b>2.61%</b>

**LANCASTER COUNTY  
Tax Levies**

**Cents per \$100 of Valuation**



**ADOPTED BUDGET FY1998-99 THROUGH FY 2008-09**

LANCASTER COUNTY

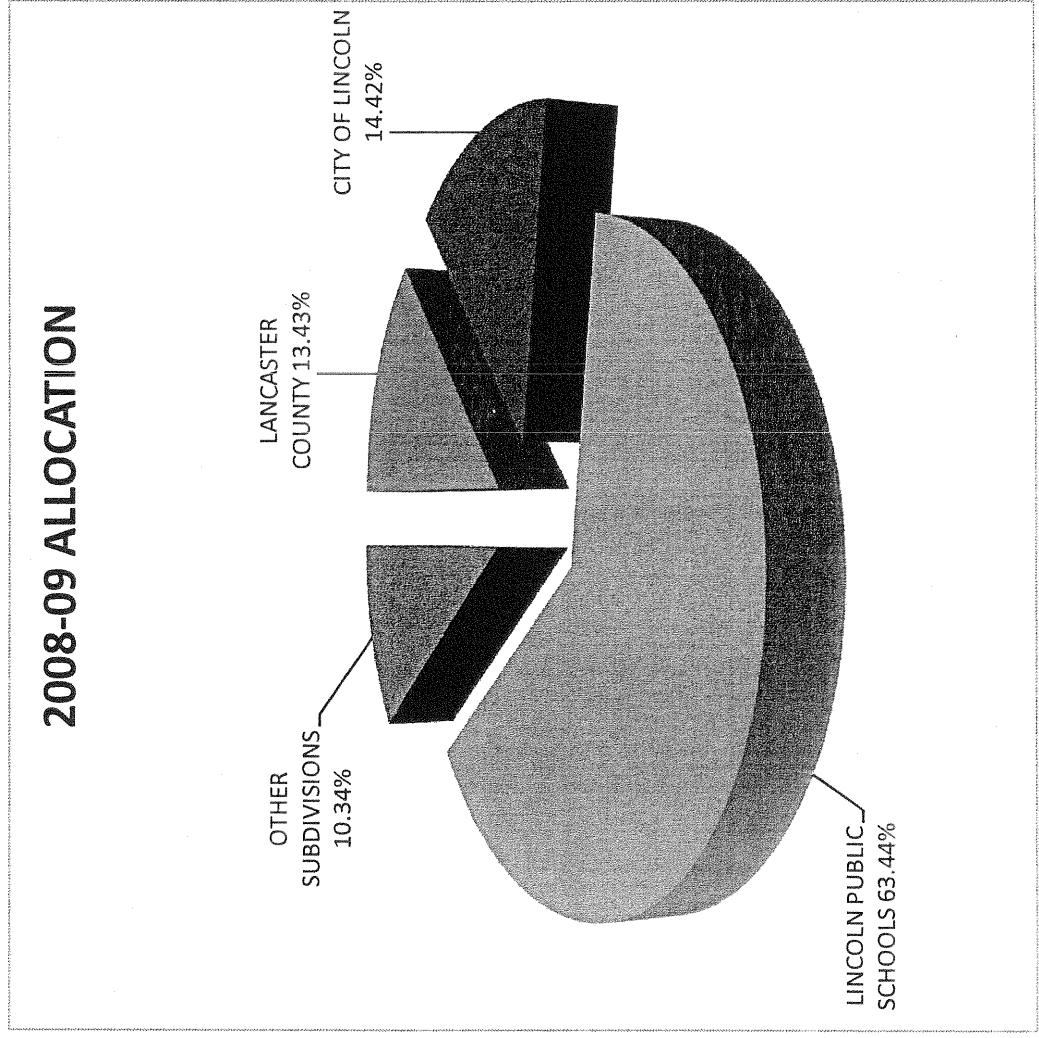
2008-2009 TAX LEVY INFORMATION

TOTAL TAX LEVY = \$2.029514 PER \$100 OF VALUATION  
(CITY OF LINCOLN RESIDENT)

Levy	Subdivision	% of Levy
0.268260	LANCASTER COUNTY	13.43%
0.287880	CITY OF LINCOLN	14.42%
1.266810	LINCOLN PUBLIC SCHOOLS	63.44%
0.206564	OTHER SUBDIVISIONS	10.34%

OTHER SUBDIVISIONS

0.001488	Agricultural Society
0.003810	Lancaster Fairgrounds JPA
0.014925	E.S.U. #18
0.041042	Lower Platte South NRD
0.017000	Public Building Commission
0.026000	Railroad Transportation Safety District
0.072200	Southeast Community College
0.030099	Lancaster County Correctional Facility JPA



Lancaster County  
Estimated Levies

	FY09 Actual <u>Valuation</u>		FY10 <u>Calculation</u>	Change Amount	Percent
County Valuation	18,786,286,695		18,786,286,695	-	0.00%
General Fund	46,633,580	0.248232	46,816,140	0.249204	
CMHC	2,345,903	0.012487	2,852,010	0.015181	
Debt Service	1,212,554	0.006454	523,887	0.002789	
Building Fund	204,000	0.001086	204,000	0.001086	
Total Dollars/Lewy	50,396,037	0.268260	50,396,037	0.268260	
Total	50,396,037	0.268260	50,396,037	0.268260	

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL EXPENSE FY08	FY09 BUDGET		ACTUAL EXPENSE FY09	FY10 BUDGET	
		ADOPTED	MODIFIED		PROPOSED	ADOPTED
601 BOARD OF COMMISSIONERS	249,023	252,891	257,891	256,401	259,580	259,580
602 COUNTY CLERK	826,335	862,277	886,047	883,212	882,528	882,528
603 COUNTY TREASURER	2,967,472	3,096,650	3,111,650	3,111,632	3,234,300	3,234,300
605 ASSESSOR/REGISTER OF DEEDS	3,461,143	3,739,808	3,776,060	3,711,104	3,879,823	3,879,823
607 ELECTION COMMISSIONER	888,966	1,332,943	1,332,943	1,261,390	960,681	960,681
610 INFORMATION SERVICES	683,653	706,549	816,549	789,982	778,337	778,337
611 BUDGET & FISCAL	163,855	175,334	175,334	169,450	187,501	187,501
612 GENERAL GOVERNMENT	8,204,347	12,341,101	11,587,970	10,293,156	11,672,261	11,672,261
613 ADMINISTRATIVE SERVICES	363,671	380,093	380,093	314,955	359,752	359,752
615 GEOGRAPHIC INFO SYSTEM	508,376	512,723	512,723	434,172	528,329	528,329
621 CLERK OF DISTRICT COURT	1,515,989	1,551,049	1,551,049	1,545,536	1,626,691	1,626,691
622 COUNTY COURT	745,796	785,296	864,796	794,538	884,424	884,424
623 JUVENILE COURT	1,254,215	1,506,357	1,506,357	1,242,284	1,861,817	1,861,817
624 DISTRICT COURT	2,040,812	2,089,547	2,139,547	2,066,078	2,183,613	2,183,613
625 PUBLIC DEFENDER	3,062,029	3,133,302	3,176,972	3,172,603	3,277,564	3,277,564
627 JURY COMMISSIONER	107,498	122,181	122,181	106,515	135,144	135,144
628 JUSTICE SYSTEM MISCELLANEOUS	4,362,859	2,392,401	2,392,401	2,229,672	2,357,743	2,357,743
645 EXTENSION SERVICE	963,852	1,041,589	1,041,589	987,315	1,073,132	1,073,132
648 RECORDS & INFORMATION MGMT	522,907	513,832	523,832	518,499	529,263	529,263
651 COUNTY SHERIFF	8,438,834	8,822,117	9,063,737	8,885,149	9,080,232	9,080,232
652 COUNTY ATTORNEY	6,311,789	6,602,650	6,624,650	6,568,761	6,670,369	6,670,369
671 CORRECTIONS	12,229,940	13,190,945	13,190,945	12,986,579	14,131,632	14,131,632
673 JUVENILE PROBATION	272,650	294,092	294,092	276,082	303,662	303,662
674 ADULT PROBATION	339,392	450,939	450,939	407,083	423,344	423,344
675 INTENSIVE SUPERVISION	27,818	-	-	-	-	-
676 COMMUNITY CORRECTIONS	1,181,480	1,375,402	1,420,402	1,377,439	1,428,711	1,428,711
678 YOUTH SERVICES CENTER	5,629,212	5,740,507	5,740,507	5,508,626	5,893,114	5,893,114
693 EMERGENCY MANAGEMENT	338,592	423,061	423,061	379,276	455,614	455,614
703 COUNTY ENGINEER	2,944,066	2,977,809	3,025,955	3,018,054	3,152,721	3,152,721
751 MENTAL HEALTH BOARD	115,005	131,566	131,566	126,973	133,548	133,548
801 GENERAL ASSISTANCE	2,597,114	2,400,000	2,400,000	2,399,808	2,400,000	2,400,000
803 VETERANS & GA ADMINISTRATION	660,176	698,598	713,014	707,428	736,608	736,608
805 HEALTH & HUMAN SERVICES	4,563,432	4,592,710	4,592,710	4,553,310	4,569,261	4,569,261
837 HUMAN SERVICES	212,685	238,531	247,288	247,036	254,697	254,697
999 GENERAL RECEIPTS	6,417	-	-	-	-	-
	<u>78,761,400</u>	<u>84,474,850</u>	<u>84,474,850</u>	<u>81,330,099</u>	<u>86,305,996</u>	<u>86,305,996</u>

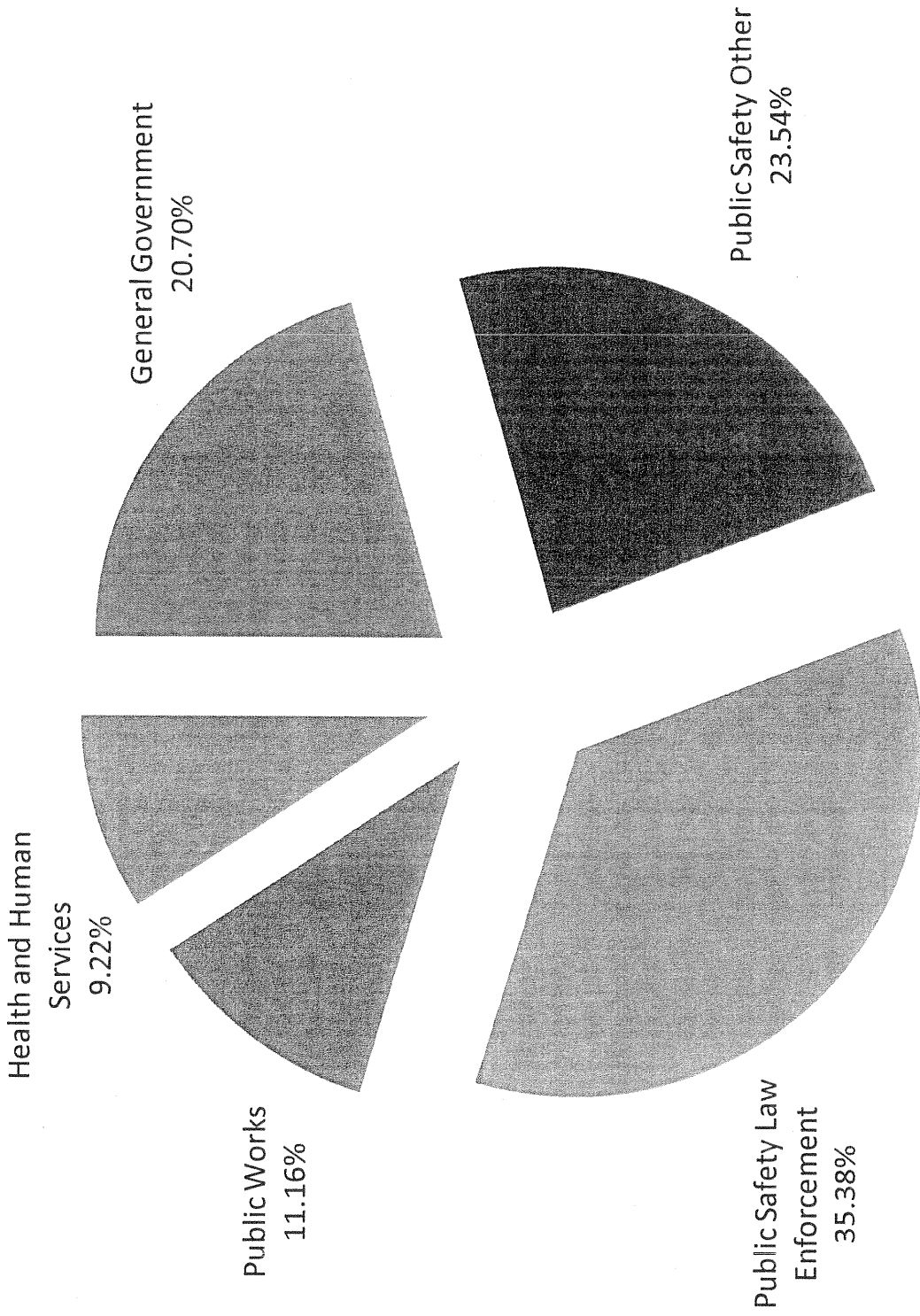
GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL REVENUE		BUDGET FY09	ACTUAL REVENUE		FY10 BUDGET	
	FY08	FY09		FY09	PROPOSED	ADOPTED	
602 COUNTY CLERK	49,198	41,000	59,793	56,000			
603 COUNTY TREASURER	7,407,957	6,600,000	6,065,965	5,900,000			
605 ASSESSOR/REGISTER OF DEEDS	1,698,182	2,012,500	1,709,281	1,850,000			
607 ELECTION COMMISSIONER	81,571	350,000	372,145	75,500			
610 INFORMATION SERVICES	10,656	10,656	10,656	10,656			
612 GENERAL GOVERNMENT	1,059	-	26,522	-			
613 ADMINISTRATIVE SERVICES	20,097	20,549	22,697	22,270			
615 GEOGRAPHIC INFO SYSTEM	197	-	455	-			
621 CLERK OF DISTRICT COURT	532,607	480,000	489,758	460,000			
622 COUNTY COURT	78,197	77,200	81,128	84,250			
623 JUVENILE COURT	1,146	2,000	1,566	2,000			
624 DISTRICT COURT	212,043	162,500	176,958	193,000			
625 PUBLIC DEFENDER	155,039	162,667	163,367	250,000			
628 JUSTICE SYSTEM MISCELLANEOUS	37,108	35,000	113,400	35,000			
645 EXTENSION SERVICE	162,567	169,123	176,393	174,623			
648 RECORDS & INFORMATION MGMT	94,667	84,440	100,588	84,140			
651 COUNTY SHERIFF	1,322,073	1,293,710	1,347,700	1,360,194			
652 COUNTY ATTORNEY	1,773,378	1,326,100	1,095,884	1,274,912			
671 CORRECTIONS	2,530,721	1,056,000	1,180,307	1,051,000			
673 JUVENILE PROBATION	254	-	75	-			
676 COMMUNITY CORRECTIONS	259,265	225,000	338,519	284,840			
678 YOUTH SERVICES CENTER	2,849,513	2,448,316	3,095,236	3,050,806			
693 EMERGENCY MANAGEMENT	204,711	211,530	211,531	227,807			
703 COUNTY ENGINEER	-	-	1,660	-			
801 GENERAL ASSISTANCE	665,923	500,000	685,143	530,000			
837 HUMAN SERVICES	115,044	119,265	119,655	127,348			
999 GENERAL RECEIPTS	59,011,633	58,864,245	62,718,464	61,939,061			
	<u>79,274,804</u>	<u>76,251,801</u>	<u>80,364,846</u>	<u>79,043,407</u>			

**LANCASTER COUNTY  
COMPARISON OF BUDGETED EXPENDITURES  
FY 10 PROPOSED COMPARED TO FY 09 ADOPTED**

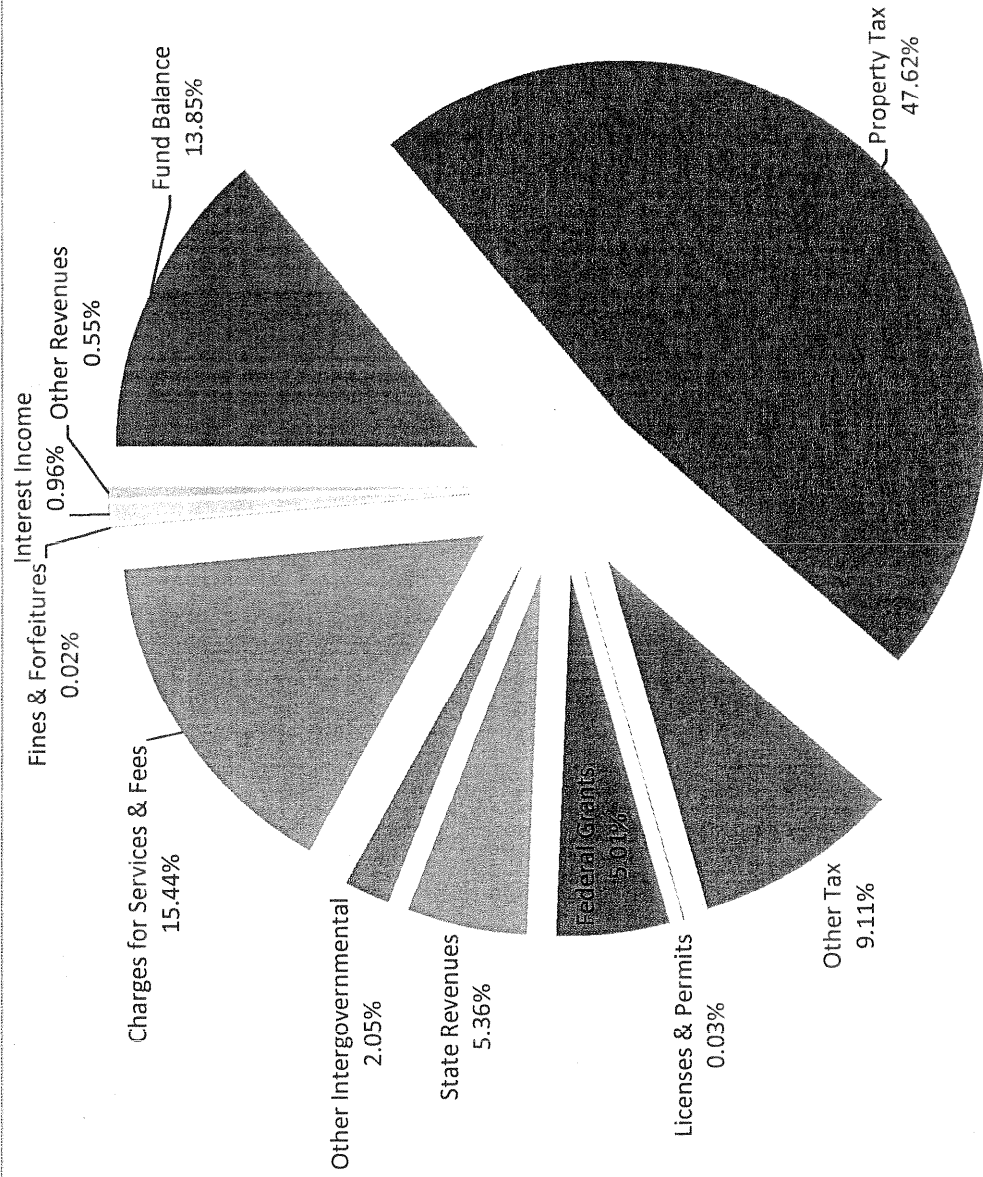
	Proposed FY10	Adopted FY09	DIFFERENCE Amount	PERCENT
<b>GENERAL FUND:</b>				
COUNTY BOARD	259,580	252,891	6,689	2.65%
COUNTY CLERK	882,528	862,277	20,251	2.35%
COUNTY TREASURER	3,234,300	3,096,650	137,650	4.45%
ASSESSOR	3,879,823	3,739,808	140,015	3.74%
ELECTION COMMISSIONER	960,681	1,332,943	(372,262)	-27.93%
DATA PROCESSING	778,337	706,549	71,788	10.16%
BUDGET & FISCAL	187,501	175,334	12,167	6.94%
G.F. GENERAL GOVERNMENT	11,672,261	12,341,101	(668,840)	-5.42%
ADMINISTRATIVE SERVICES	359,752	380,093	(20,341)	-5.35%
G.I.S.	528,329	512,723	15,606	3.04%
CLERK OF DIST COURT	1,626,691	1,551,049	75,642	4.88%
COUNTY COURT	884,424	785,296	99,128	12.62%
JUVENILE COURT	1,861,817	1,506,357	355,460	23.60%
DISTRICT COURT	2,183,613	2,089,547	94,066	4.50%
PUBLIC DEFENDER	3,277,564	3,133,302	144,262	4.60%
JURY COMMISSIONER	135,144	122,181	12,963	10.61%
G.F. JUSTICE SYSTEM	2,357,743	2,392,401	(34,658)	-1.45%
COOPERATIVE EXTENSION	1,073,132	1,041,589	31,543	3.03%
RECORDS INFO & MGMT	529,263	513,832	15,431	3.00%
SHERIFF	9,080,232	8,822,117	258,115	2.93%
COUNTY ATTORNEY	6,670,369	6,602,650	67,719	1.03%
CORRECTIONS	14,131,632	13,190,945	940,687	7.13%
JUVENILE PROBATION	303,662	294,092	9,570	3.25%
ADULT PROBATION	423,344	450,939	(27,595)	-6.12%
COMMUNITY CORRECTIONS	1,428,711	1,375,402	53,309	3.88%
JUVENILE DETENTION	5,893,114	5,740,507	152,607	2.66%
EMERGENCY SERVICES	455,614	423,061	32,553	7.69%
COUNTY ENGINEER	3,152,721	2,977,809	174,912	5.87%
MENTAL HEALTH BD	133,548	131,566	1,982	1.51%
GENERAL ASSISTANCE	2,400,000	2,400,000	-	0.00%
VETERANS SERVICE	736,608	698,598	38,010	5.44%
G.F. HHS	4,569,261	4,592,710	(23,449)	-0.51%
HUMAN SERVICES	254,697	238,531	16,166	6.78%
TOTAL GENERAL FUND	86,305,996	84,474,850	1,831,146	2.17%

# 2009-10 PROPOSED GENERAL FUND





**2009-10 PROJECTED REVENUES FOR LANCASTER COUNTY  
(PROPERTY TAX FUNDS ONLY)**



COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND	TREASURER'S BALANCE 7/1/2009	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	NET FUND BALANCE 7/1/2009
11	13,077,011	670,907	857,131	1,300,090	138,108	11,452,589
12	1,161,195		4,149	3,834		1,153,212
13	436,723		364			436,359
14	4,762,376					4,762,376
18	1,894,523	210,000				2,104,523
19	312,341	210,000				522,341
20	43,648	2,310				45,958
21	3,928,330		263,808	59,840	1,743,300	1,861,382
22	1,583,273	583,113	120,908	72,471	901,170	1,071,837
26	8,261					8,261
27	827,936		153,929			674,007
28	2,162,274					2,162,274
30	463,692					463,692
41	2,303,064	5,590				2,308,654
51	172,027	938			2,268	170,697
52	1,941,342					1,941,342
61	756,458	1,240,860	25,733	316,835		1,654,750
63	494,395	339,936	81,192	230,113	17,506	505,520
64	62,505			7,796		54,709
65	160,287	87,072	125,000	75,489		46,870
66	(2,583)			19,359		(21,942)
67	356,313		467			355,846
	<u>36,905,391</u>	<u>3,350,726</u>	<u>1,632,681</u>	<u>2,085,827</u>	<u>2,802,352</u>	<u>33,735,257</u>

LANCASTER COUNTY

CHANGES IN EXPENDITURES FROM REQUESTED 2009-10 BUDGETS

GENERAL FUND:	
County Clerk	7,516
County Assessor	27,526
New Gas Pumps and Gasboy System	18,000
Transfer to Power Plant	28,493
Transfer to Weed	8,067
Transfer to Bridge	74,899
Board of Equalization	(350,000)
Planning	(24,951)
Personnel	18,891
Administrative Services	(13,525)
Clerk of the District Court	(5,000)
County Court	(19,114)
Juvenile Court	292,855
Justice Miscellaneous	(299,855)
District Court	4,000
Public Defender	(10,407)
Records & Information Management	(196)
County Sheriff	(94,626)
Community Corrections	(36,889)
Emergency Services	32,296
County Engineer	(275)
Aging	21,161
Health Department	8,239
Human Services	(200)
TOTAL	<u>(313,095)</u>
MENTAL HEALTH FUND:	
Rent - maintenance worker	(45,000)
Nursing Costs	(9,600)
Outpatient Therapist	(64,935)
TOTAL	<u>(119,535)</u>

LANCASTER COUNTY

ANTICIPATED CHANGES IN REVENUES FROM REQUESTED 2009-10 BUDGETS

GENERAL FUND:	
County Sheriff - Anticipated Grants	10,000
County Attorney - Federal Grant	100,000
Emergency Services - City Portion	16,148
Human Services - City Portion	(100)
TOTAL	<u>126,048</u>
MENTAL HEALTH FUND:	
Alcohol - Grant	1,386
Dept of Justice - Grant	20,000
Medicaid	16,500
Medicare B	1,840
HHS MRO	52,041
Region V	38,689
TOTAL	<u>130,456</u>

# LANCASTER COUNTY

## FY2009-10 KENO FUND BUDGET

**FY2009-10  
BUDGET**

**ROAD IMPROVEMENTS:**

East Beltway	1,100,930
Motocross Project at Abbott Sports Complex	37,415
Arbor Road	414,100
Alvo Road (\$150,000 for 3 years)	<u>300,000</u>
	1,852,445

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

75,000

**PREVENTION GRANTS (5% OF RECEIPTS)**

40,000

**TOTAL PROJECTS**

1,967,445

FUNDED WITH:  
FUND BALANCE 6-30-09  
ESTIMATED RECEIPTS

2,162,274  
600,000  
2,762,274