

**MINUTES
DEPARTMENTAL BUDGET HEARINGS
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING, ROOM 113
WEDNESDAY, MAY 22, 2013
1:00 P.M. TO 5:00 P.M.**

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

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

The Chair reconvened the meeting at 1:04 p.m.

NOTE: During each department's budget hearing, Dennis Meyer, Budget & Fiscal Officer, presented a list of questions addressing one or more of the following issues: additional appropriations, Voice Over Internet Protocol (VoIP), microcomputer request, temporary employees, electronic payments/deposits, fixed asset inventory and the Mid-Year Budget Retreat (scheduled for January 30, 2014).

HUMAN SERVICES (837)

Appearing was Kit Boesch, Administrator. Boesch requested a new position (Client Services Associate or Early Assessment Specialist) be included in next year's budget. It is currently a contract position with Cedars, whereby the County contributes \$24,000 and the remainder is grant funded. Boesch felt transferring the position to the County would be cost efficient and would continue to divert kids out of the system. She proposed that \$15,000 of County Aid money be applied toward the salary and benefits with the balance (\$35,745) split between the County and City. Schorr said if the position is approved, there needs to be options on how it will be utilized. Boesch said she will have more control over this if it is a County position.

Smoyer exited the meeting at 1:09 p.m.

Meyer indicated that the Board needs to make a decision since the position is not currently in the proposed budget. The general consensus was for Boesch to proceed with the hiring.

Raybould arrived at 1:11 p.m.

Smoyer returned at 1:16 p.m.

VETERANS AFFAIRS/GENERAL ASSISTANCE (803/801)

Appearing was Gary Chalupa, Veterans Service Officer. With regard to County Veterans Aid (802), Chalupa said the current budget is \$11,562 and, to date, only \$5,600 have been spent. He noted the fund only covers emergency assistance such as food, utilities and/or rent.

Fund 801 - General Assistance (GA)

Chalupa said this budget is the same, although, rent for Health & Human Services (HHS) increased \$8,000 and revenues are \$200,000 short.

Meyer pointed out that the primary care contract with the Lincoln-Lancaster County Health Department (LLCHD) also increased 7%. Schorr suggested it may be time to revisit issuing a Request for Proposal (RFP) for these services even though there are some unknowns. Chalupa added that the only thing which would effect GA would be Medicaid expansion. He did not feel the Affordable Care Act would impact GA or the primary care clinic. Eagan said his only reservation would be the current component in the Community Mental Health Center (CMHC) proposals addressing the integration of primary care and behavioral health care. Chalupa said it is possible that someone could provide these services for less but by the time that happens, the Legislature may be readdressing Medicaid expansion. Schorr said she didn't necessarily want to wait and, in the meantime, have no control over 7% to 9% annual increases. Chalupa noted that roughly 275 GA clients are served by the primary care clinic. He offered to discuss the budget further with Judy Halstead, LLCHD Director.

In response to Raybould's inquiry about HHS rent, Chalupa said the law states that counties are responsible to pay HHS rent for those facilities as they existed in 1983 and the costs continue to rise. It was noted that some counties provide space for HHS in their courthouses. Eagan said years ago the County did provide space but HHS decided to move to Gold's Galleria.

Fund 803 - Veterans Affairs

Chalupa said the anticipated budget shortfall this year is \$60,000 to \$65,000 primarily due to salary increases (including back pay stemming from the recent Commission of Industrial Relations (CIR) decision) and health insurance. He added the temporary salary has been retained since Medicaid expansion was not approved.

COMMUNITY CORRECTIONS (676)

Appearing was Kim Etherton, Community Corrections Director.

Etherton noted the budget increase is due to salary increases and the transfer of a grant-funded position from the Community Mental Health Center (CMHC). She said she is also in the process of moving forward with the transition of Diversion Services to her department and included the salary and benefits for a Diversion Coordinator with other personnel costs eventually coming forward. It was noted the \$15,000 remodel cost would come out of the Building Fund.

With regard to Drug Court, Etherton noted that the Supreme Court was considering increasing the County's reimbursement to help cover the cost of the third supervision officer. Regardless, the County would still be responsible for roughly 35% of the associated personnel costs. She questioned whether to continue to pay these costs or forego the third supervision officer and use that money to sustain the program at the current level. She said she would monitor Drug Court numbers and if they do not remain high, it may not be worth retaining the position.

Schorr questioned Diversion Services revenues. Etherton said these are unknown at this time but she should have a better idea this fall. Meyer noted the City and County currently pay Diversion Services \$35,000 each. He said additional discussion needs to occur on what to do with regard to fiscal year (FY) 2014 funding as the program is scheduled to transfer to the County on December 31, 2013. Etherton noted she and Eagan will be meeting tomorrow with Eric McMasters, Diversion Services Executive Director.

COMMUNITY MENTAL HEALTH CENTER (063)

Appearing were Ron Sorenson, Community Mental Health Center (CMHC) Director; Scott Etherton, Crisis Center Program Manager; and Judy Tannahill, Administrative Services Officer.

Sorenson said as of July 1, 2013, there will be two separate agencies - CMHC and the Crisis Center. He noted CMHC will soon transition services to the private sector so an entire year of funding will not be necessary. It was also noted that the Crisis Center may need additional administrative staffing to cover those duties currently provided by CMHC.

Meyer said the Region V match (\$637,000) will be moved from the CMHC budget. The budget also does not include any employee payout which he estimated to be roughly \$830,000. There was also the question about funding reserved for the transition. At one point, a figure of \$500,000 was mentioned but nothing was included in the budget. Meyer also discussed where the fund balance needs to be in order to maintain the current property tax rate.

Crisis Center

Etherton said he would need to hire an Account Clerk III. With regard to records, he was exploring the possibility of outsourcing dictation which may alter the current workflow.

Eagan noted that Lancaster County contracts with other counties for Crisis Center services. He questioned whether these contracts should be renegotiated or the per diem increased to help cover administrative costs. Etherton said the per diem was last increased three years ago.

MISCELLANEOUS BUDGETS (612, 618, 628)

612 - General Government Miscellaneous

Meyer noted this budget was slightly reduced and includes \$2,000,000 in contingency funding.

Schorr inquired whether having fewer County employees (due to the CMHC transition) will effect interlocal agreement payments to the City knowing they are on a two-year budget cycle. Eagan explained that this is governed by the contract terms, not the budget cycle.

618 - Board of Equalization

Meyer noted this budget was reduced based on recommendations from the County Clerk, County Assessor and Great Plains Appraisal. He said it may be reduced further, based on the estimated number of property valuation protests this year. Additionally, it was noted this budget spans two fiscal years (protest season runs from June to August) and also includes funding for Tax Equalization and Review Commission (TERC) cases.

628 - Justice System Miscellaneous

Meyer said he was waiting on final numbers for Legal Aid and the Sheriff's sinking fund. He indicated the increase (4.07%) is primarily due to building up the latter for radio acquisition.

By order of the Chair, the meeting was recessed at 2:30 p.m.

By order of the Chair, the meeting reconvened at 2:45 p.m.

YOUTH SERVICES CENTER (678)

Appearing were Sheli Schindler, Youth Services Center (YSC) Director; and Melissa Hood, Administrative Aide.

A handout was distributed summarizing the YSC's FY 2013-14 Proposed Budget (**See Exhibit A**). Schindler provided a brief overview of the handout, explaining that the budget increased by \$408,512 with a majority of that increase (\$280,000) attributed to the recent Commission of Industrial Relations (CIR) decision. She also noted a projected increase in revenue of \$23,207.

Schorr returned at 2:48 p.m.

With regard to legislative bill (LB) 561 (change provisions and transfer responsibilities regarding the juvenile justice system), Schindler said it appears the bill will pass. She clarified that State Probation will reimburse the County for youths in detention who violate probation. Schindler was concerned about whether or not the County would be able to contract with Probation, similar to what was done in the past with Health & Human Services (HHS), whereby she would be able to control the population in the facility. She added it did not appear the County would be reimbursed for status offenders (State Juvenile Housing) and youth waiting to be placed on probation would cost the County money. She recommended that statutes be amended next session to address the period of time youth wait to be placed on probation.

With regard to budget cuts, Schindler outlined options for consideration should revenues decline. She indicated the Drug & Alcohol Evaluator could be cut because a goal under LB561 seeks evaluation reimbursement from the family, the parents' insurance or voucher assistance from Probation. She estimated this to be a \$69,333 impact to the budget. Other options would

be to contract for Staff Secure as oftentimes the program is not full or to look at forming a regional group with current contract counties to address alternatives.

Schorr questioned whether a Request for Qualifications (RFQ) for Staff Secure should go out now knowing LB561 would become effective October 1, 2013.

ADULT PROBATION (674)

Appearing was Gene Cotter, Chief Probation Officer, Adult Probation.

Cotter said the slight increase (.79%) in his budget is due to the inclusion of some previously cut line items. Additional funding has also been requested from the State for related programs and services. Cotter said the overall Probation population has been decreasing primarily due to 1st and 2nd offense DUIs (Driving Under the Influence) choosing to go to jail versus Probation.

RISK MANAGEMENT (012, 013)

Appearing was Sue Eckley, County Risk Manager.

Raybould exited the meeting at 3:22 p.m.

Fund 012 - Worker's Compensation

Eckley said the worker's compensation reserve balance is \$545,000. This includes Lancaster Manor and the Community Mental Health Center (CMHC). Eckley added the Manor reserves are \$176,700 with the potential for one claim to reach \$1.4 million.

In response to Meyer's inquiry regarding increased payments, Eckley explained that the frequency of claims has decreased over the years, although, the severity has increased.

It was noted worker's compensation revenues from County Departments are currently \$608,000. Meyer recommended an additional \$500,000 be allocated. He said money could be transferred from the Manor Fund which has a balance of just under \$2.1 million.

Fund 013 - Other Self Insurance

Eckley explained that Sheriff's cruisers are no longer covered for liability with the insurance carrier. For this reason, the Sheriff now contributes to "pursuit" and "at fault" funds to cover related expenses. Additionally, the County now self insures for radios and other equipment (inland marine).

Eckley felt the General Liability balance of \$60,224 is a concern, considering the County is responsible for the first \$250,000 of a claim involving any County department or \$500,000 for a Sheriff's Deputy in pursuit. Meyer noted a total Fund balance of \$560,107 and recommended increasing it by \$300,000 - an expense which is not currently in the budget. He reiterated that one option would be to transfer \$800,000 from the Manor Fund to build up reserves for the Worker's Compensation Fund (\$500,000) and the Other Self Insurance Fund (\$300,000).

Schorr questioned whether these funds could be transferred back to the Manor Fund. Meyer said yes, although, that might not be a realistic approach. Hudkins felt it was logical to use the Manor Fund for this purpose as much of the liability originated there.

Raybould returned at 3:44 p.m.

Eckley said insurance renewal rates will be expiring September 30 and she had no idea what to expect as worker's compensation rates doubled for 2012-13.

VISITORS PROMOTION (O18, O19)

Appearing were Jeff Maul, Lincoln Convention and Visitors Bureau (CVB) Executive Director; Derek Feyerherm, CVB Director of Sales and Operations; and Ron Kalkwarf, CVB Director of Finance. Maul provided a brief overview of a handout addressing the CVB proposed budget **(See Exhibit B)**.

Maul noted a 5% increase in revenue is projected. On the expense side, the salaries line item increased due to the hiring of a sales person whose main focus will be on the religious market. Advertising also increased related to the development of a new "Lincoln" video and brochures for distribution in other markets.

Fund 019 - Visitors Promotion

Meyer said this Fund typically begins the year with a \$600,000 to \$700,000 balance, therefore, he was comfortable that the CVB's proposed budget increase would be covered.

Fund 018 - Visitor Improvement Fund

Meyer noted this Fund had a \$2.6 million balance as of April 30, 2013 with approximately \$1.1 million collected annually. Current financing commitments include: Pinnacle Bank Arena, Centennial Mall, Boosalis Trail and the Lancaster Event Center, in addition to others. He said these larger projects will draw down the Fund, therefore, the Board will want to closely monitor it over the next year.

Maul verified that this is the same Fund which covers the \$10,000 grant awards throughout the year, although, major grants (over \$10,000) are becoming more common. He felt the Visitors Promotion Committee (VPC) is doing a good job of reviewing grant applications and is in the process of completing a 5-year plan regarding future Lincoln/Lancaster County attraction needs.

AGRICULTURAL SOCIETY

Appearing were Ron Snover, Managing Director, Lancaster Event Center; and Julie Burton, Assistant Managing Director. The following documents were distributed: (1) Lancaster County Agricultural Society General Fund Budget for the Fiscal Year Ended November 30, 2013-14 **(See Exhibit C)**; and (2) 2013 Lancaster County Super Fair **(See Exhibit D)**.

Snover provided a brief overview of the budget. He noted a fair loss of \$82,600 but a total income of \$221,800 when Event Center receipts were factored in. Burton said some costs (audit, legal, payroll, etc.) have been partially shifted to the Event Center budget to more accurately reflect these expenses. Snover said they are also going to begin charging \$3 per vehicle for Fair parking. Burton added that exhibitors will not have to pay. It was also noted that there will be no charge for gate admission. In response to Hudkins' inquiry, Snover said the biggest expense is parking so they hope to recoup some of this cost. Hudkins felt this might hurt attendance.

EMERGENCY MANAGEMENT (693)

Appearing were Doug Ahlberg, Emergency Management Director; and Mark Hosking, Deputy Emergency Management Director. An Emergency Management Program Grant (EMPG) adjustment notice was distributed (**See Exhibit E**). He pointed out that while Homeland Security grant funding will be going away, EMPGs will be increasing which should reflect a future decrease in County and City budget contributions.

Ahlberg noted that there were sizable increases to his budget in the areas of rent (move to 233 Building), electricity (for warning sirens) and other operating supplies.

In response to Meyer's inquiry, Ahlberg confirmed that this year's EMPG revenue can be increased to \$158,000. He recommended next year's budgeted amount be \$160,000.

Raybould questioned the decrease in the deputy's salary. Meyer explained that last year's budget number was over projected. Ahlberg said more needs to be allocated for the deputy's salary and that he would forward correspondence to the County Board addressing this issue. He also indicated his plans to retire in 2014.

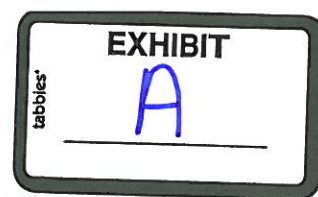
ADJOURNMENT

By order of the Chair, the meeting adjourned at 4:44 p.m.

Dan Nolte

Dan Nolte
Lancaster County Clerk



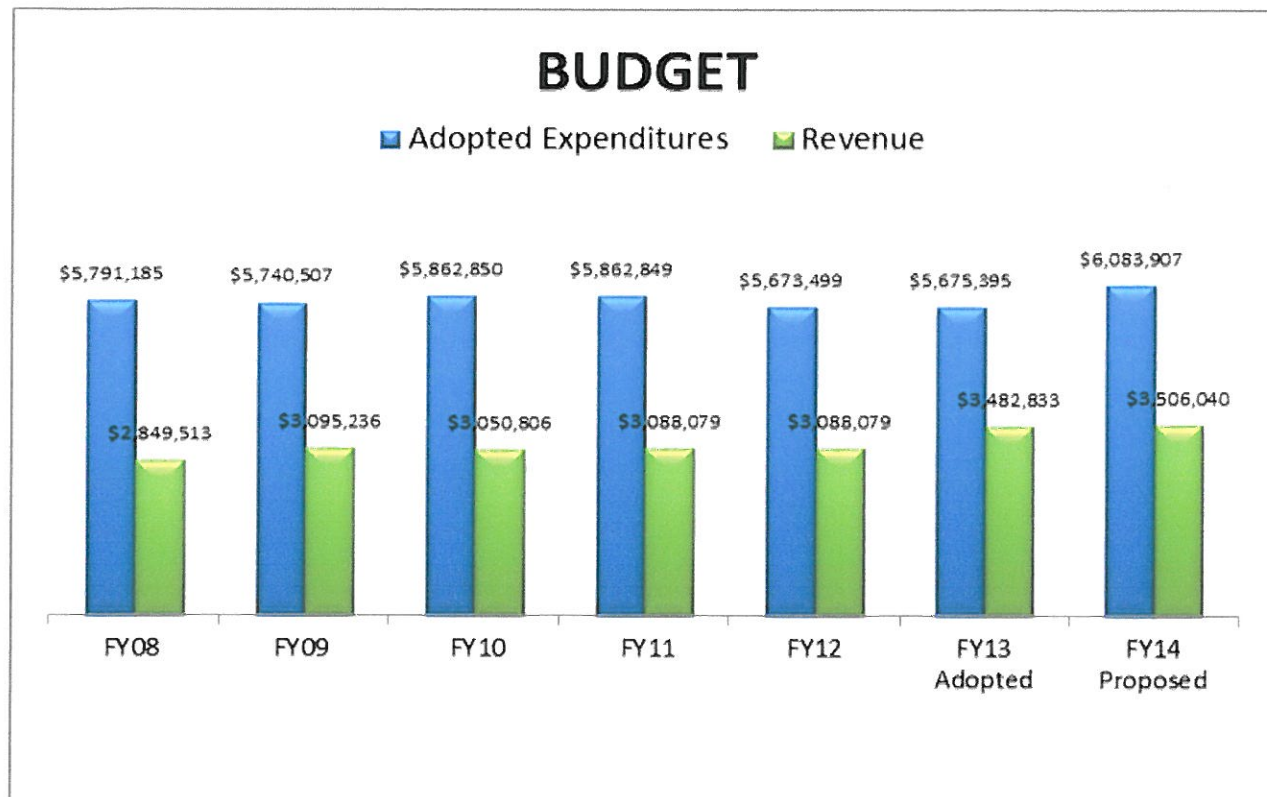


**FISCAL YEAR 2013-2014
PROPOSED BUDGET**

**LANCASTER COUNTY
YOUTH SERVICES CENTER**

5/22/2013

General Overview



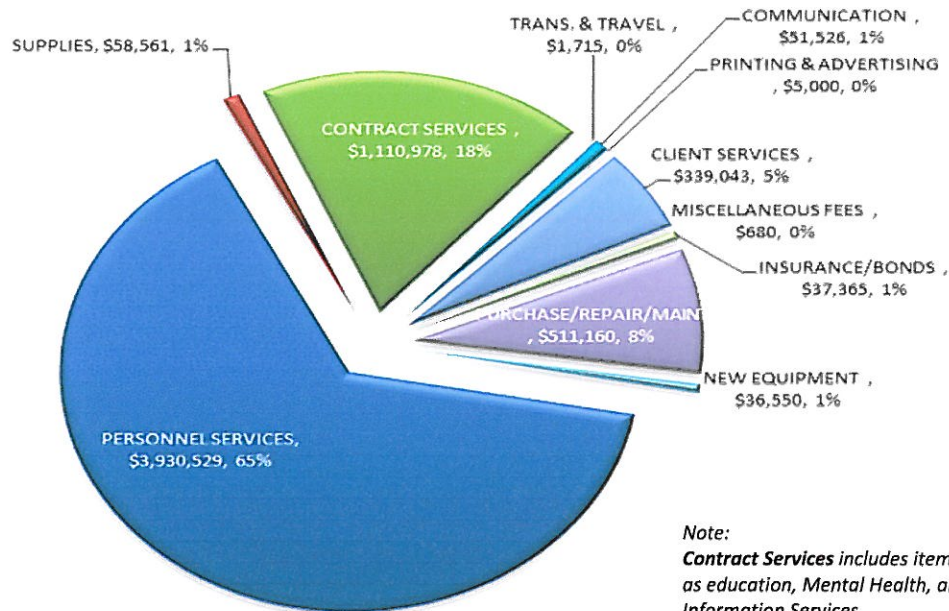
Proposed FY14 Expenditures \$6,083,907

- Increase of \$408,512.
 - CIR decision related to direct care staff is approximately \$280,000 of the \$408,512.
 - Another \$39,516 is related to the cost-of-living increase and employee changes in insurance coverages.
 - Client Food increased \$25,000.
 - Rent increased \$16,000.
 - New Equipment increased \$36,000.

Proposed FY13 Revenues \$3,506,040 (Increase of \$23,207)

- Due to legislative bill 561 being in final reading, this will need to be adjusted upon passing.
- Increases in Revenue
 - School Lunch Program \$2,113
 - Evaluation Housing \$169,920
 - Parole and OJS Commit Housing \$141,600
- Decreases in Revenue
 - Telephone Commissions \$7,900
 - City Housing \$96,957
 - Status Offender Housing \$158,592
 - Education Reimbursement \$26,976

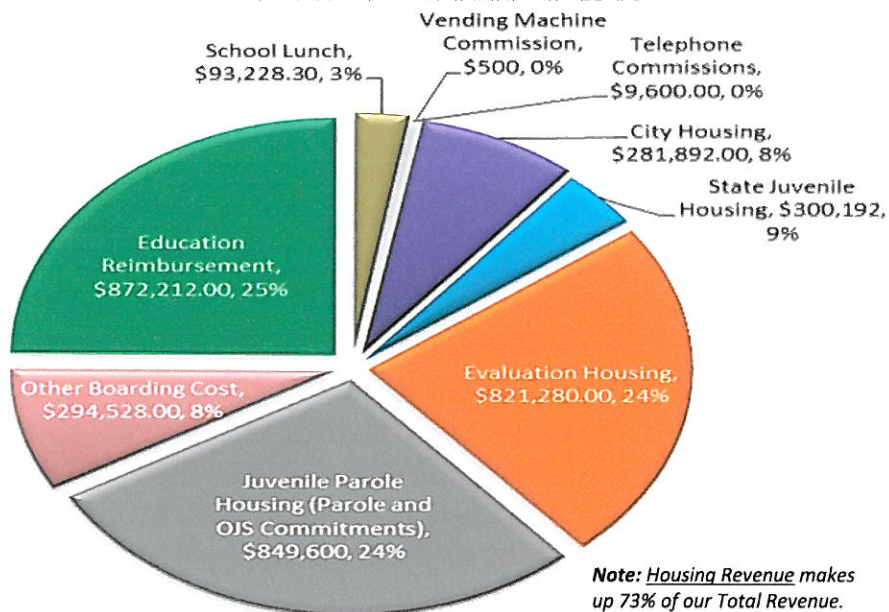
EXPENDITURES SUMMARY



Note: Employee Benefits are 40% of Personnel Services.

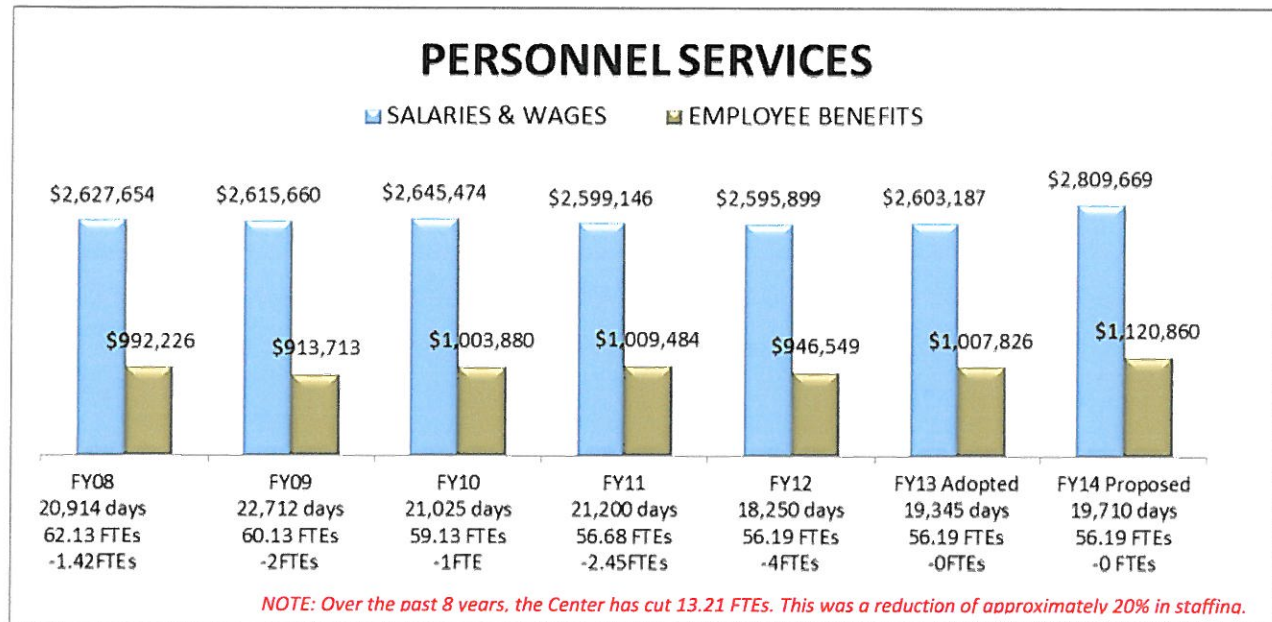
Note:
Contract Services includes items such as education, Mental Health, and Information Services.
Client Services includes items such as client food and nursing (medical) services.

REVENUE SUMMARY



Note: Housing Revenue makes up 73% of our Total Revenue.

Expenditure Summary for Fiscal Year 2013-2014



Salaries and Wages: Increase of \$206,482 from the FY13 Adopted Budget.

- Due primarily to the CIR decision and the 2% cost-of-living wage adjustments.

Employee Benefits: Increase of \$113,034 from FY13 Adopted Budget.

- **Group Insurance (61530):** Increased by \$96,355.
- **Workman's Compensation (61750):** Increased by \$3,492.
- **FICA(61510) and Pension (61520):** Increased by \$28,383 together. Due to wage increase by CIR.
- **PEHP (61660) –** Decrease of \$18,698. CIR decision impact for direct care staff.

	FY09	FY10	FY11	FY12	FY13	FY14 Proposed
Status Employees (FTEs)	60.13	60.13	56.67	52.68	52.68	52.68
On Call / Temporary Staff (FTEs)	3.87	2.83	3.44	3.51	3.51	3.51
Adopted Expenditures	\$5,740,507	\$5,862,850	\$5,862,849	\$5,673,499	\$5,675,395	\$6,083,907
% of Budget that is Personnel Services	61.48%	62.93%	62.71%	63.49%	63.63%	64.61%

- Reduction of 7.45 status FTEs since FY09.
- Reduction of 0.36 on call FTEs since FY09.
- Increase of \$343,400 in Adopted Expenditures since FY09.
- Increase of 3.13% in Personnel Services costs of the overall expenditure budget since FY09.

Direct Care Leave Categories For FY13

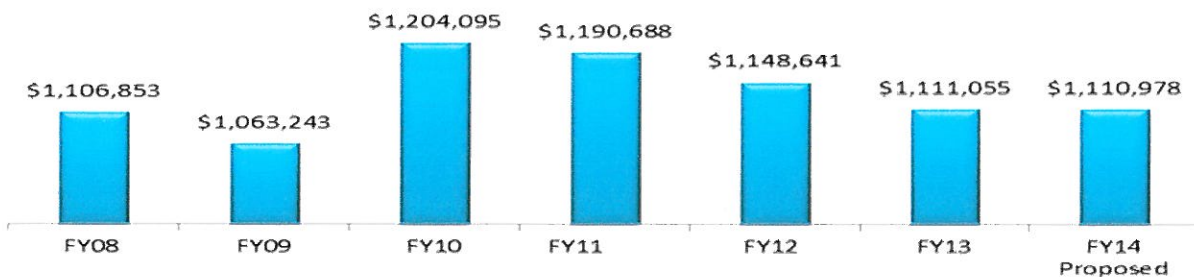


Note: "Others" includes Funeral, Family Sick, Military, Jury Duty, Injury, Work Comp, Personal Holidays, Leave Without Pay.

- 11,166 hours of leave were utilized in first ten months of FY13, the equivalent of **5.37 FTEs**.
 - For FY14, agency is requesting 3.51 FTEs on calls (or Temporary Salaries) to cover direct care leaves.
 - On Calls are also used to cover situations such as direct care position vacancies, mandatory trainings, high population levels, and special needs youth (constant direct supervision).
- In FY14, the Center anticipates hiring more on call staff which will work no more than 25 hours per week.

CONTRACT SERVICES

(Education, Mental Health Services, Information Services)

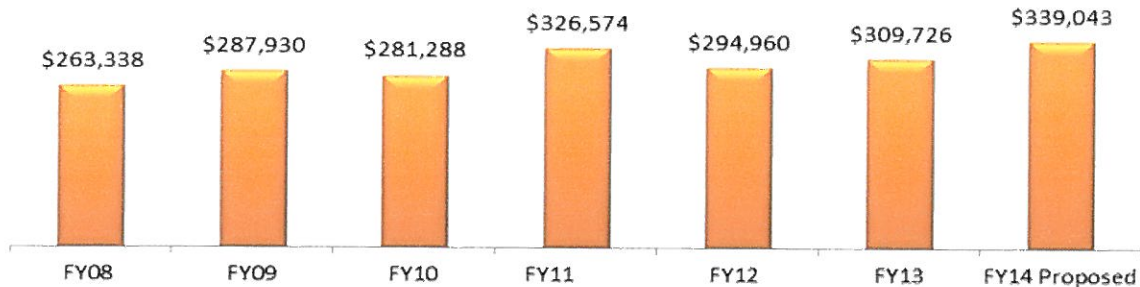


Contract Services: Decrease of \$77 from the FY13 Adopted Expenditures (mental health).

- Other Contract Services (64295):** Reduction of \$4,200 (AmeriCorp Program cut).
- Employee Physicals (65140):** Increase of \$4,200 for psychological evaluations on potential new hires.
- Child Guidance (64580):** Decrease of \$495.

CLIENT SERVICES

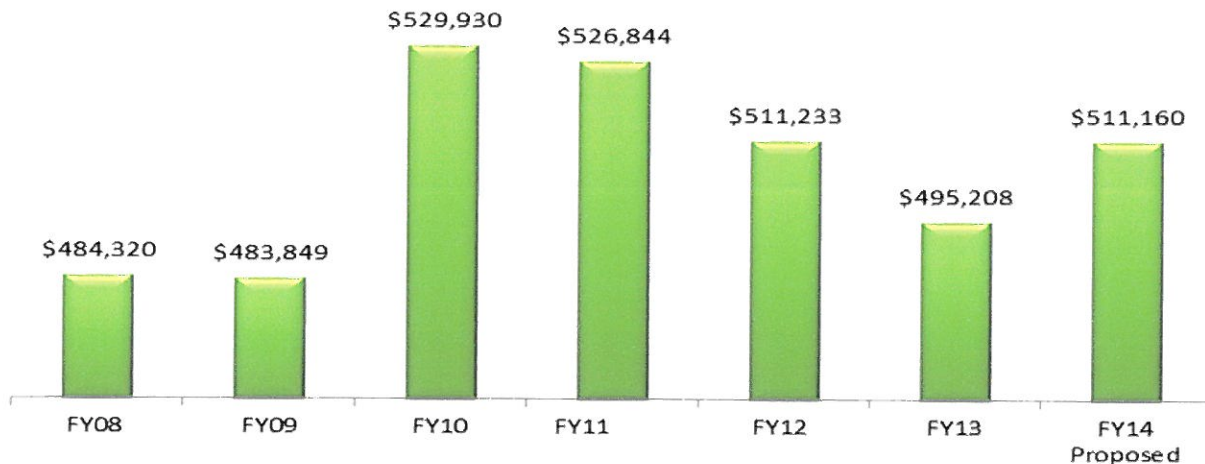
(Client Nursing, Client Food, Other Client Medical Services)



Client Services: Increase of \$ 29,317 from the FY13 Adopted Expenditures.

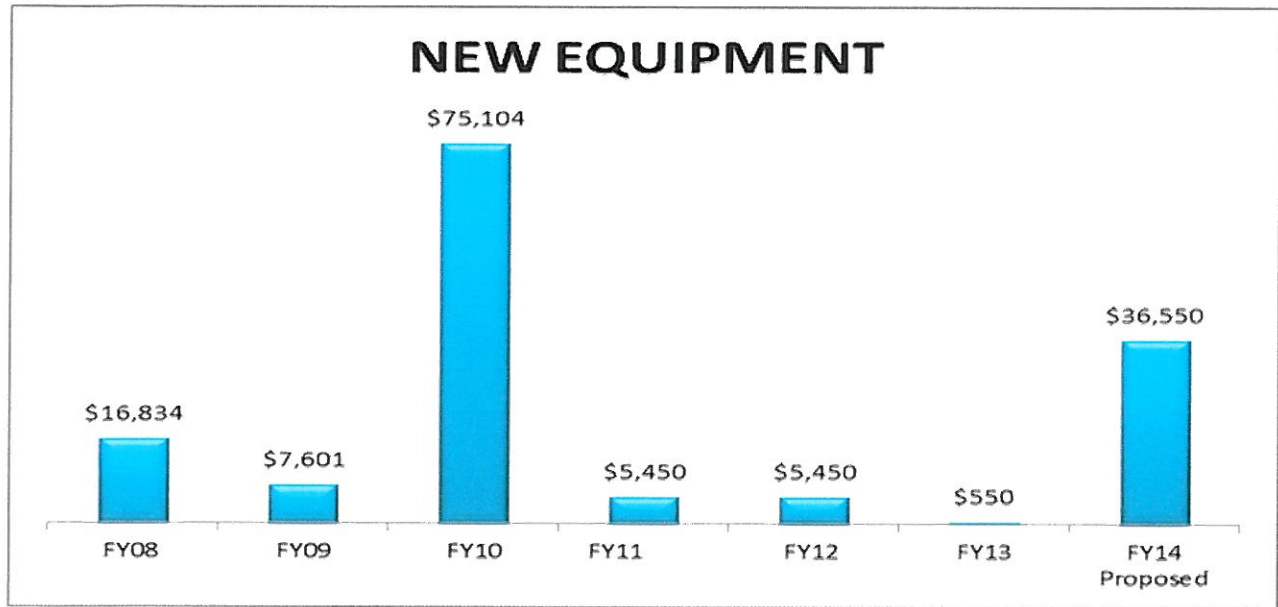
- **Client Food (65215):** Increase of \$25,655 from the FY13 Adopted Expenditures. Price was adjusted in July 2012 to meet new meal requirements of the National School Lunch Program, then again in December 2012 by the CPI (per contract), and again for a additional delivery charge for when the kitchen moves to the new jail.

PURCHASE/REPAIR/MAINTENANCE



Purchase/Repair/Maintenance: Increase of \$15,952 from FY13 Adopted Expenditures.

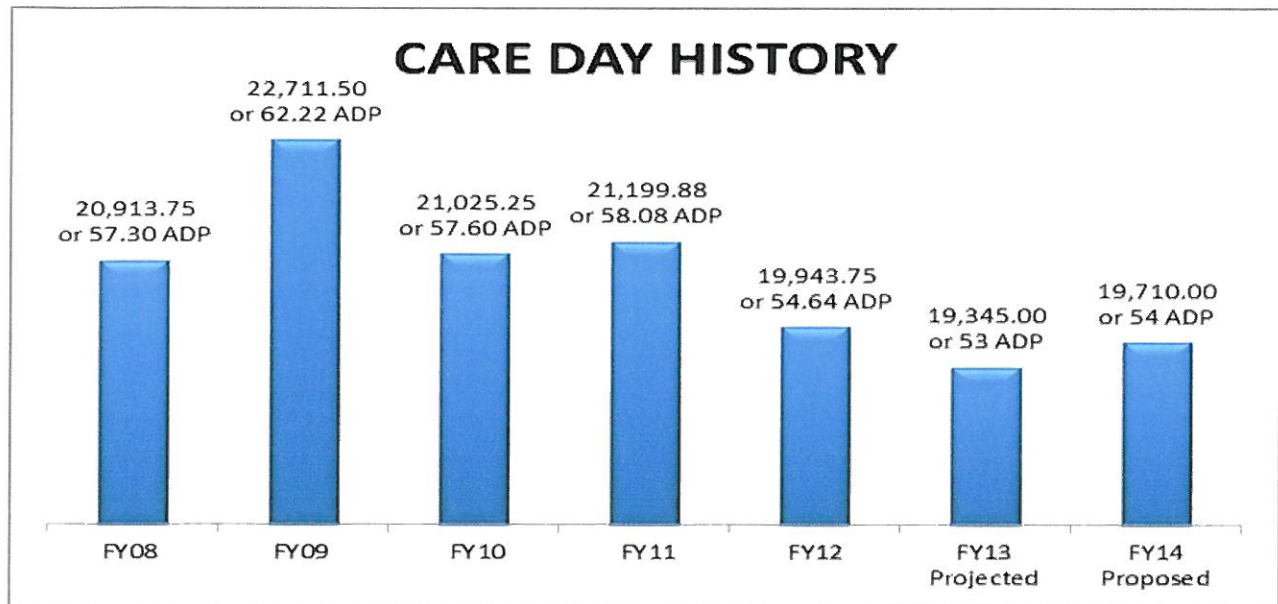
- The Center was going to try to cut cleaning services but instead decided to cover the expense with shift vacancies.



* **New Equipment:** Increase of \$36,000 from the FY13 Adopted Expenditures.

- **Other Equipment (67495):** Increase of \$36,000. Key Cabinet system for juvenile detention key sets.

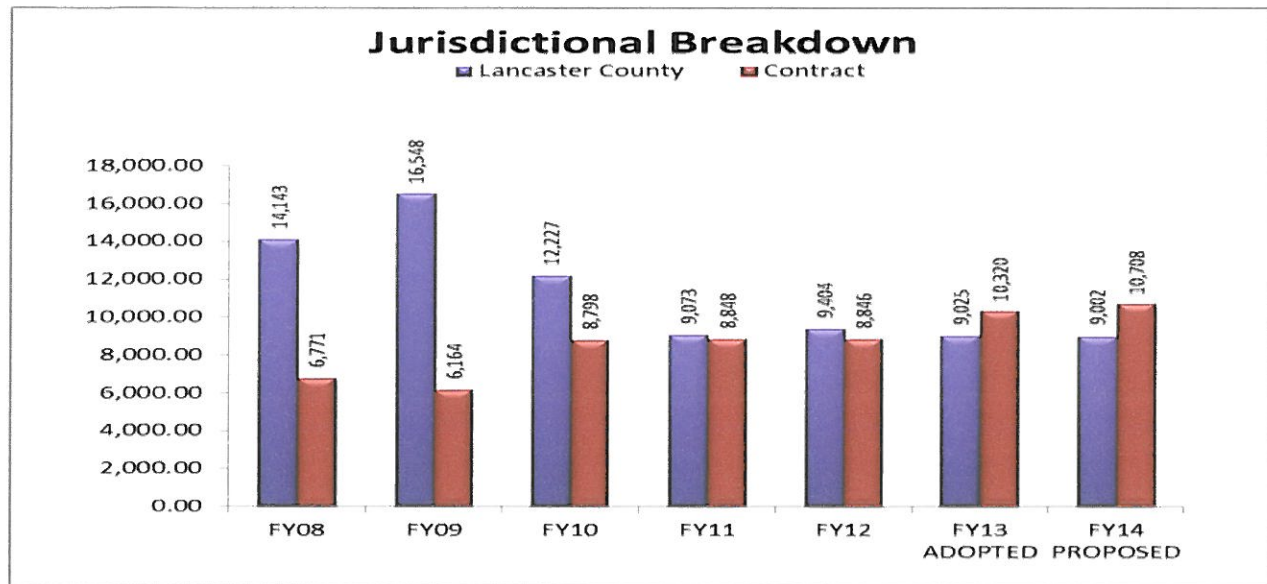
Population Summary



FY14 projections are based on the slightly higher average youth served per day in FY13. In FY14, the Center anticipates serving an average of 54 youth per day (increase of 1 per day).

Due to legislative bill 561, the projected population is very unclear. This could change drastically up or down in the upcoming year.

FISCAL YEAR 2013-2014 PROPOSED BUDGET



In FY14 we anticipate continuing to serve slightly more billable youth than non-billable youth. This trend started to develop in FY11 and has continued to grow. The projections listed below were made prior to the passing of LB 561.

Billable (Contracted) Youth:

State Parole Holds And Commitments to the Office of Juvenile Services: In FY12, the Center broke a new record high of 4,376 care days collected in this category. In FY13, we were anticipate serving close to that record in serving 4,247 care days. For FY14, there is some uncertainty in revenue for this category with the passing of LB 561 where youth in this category would move to Juvenile Probation, an agency not previously billed for these services.

State Evaluations: In FY07, we served 4,137 care days, a record for this category. Since then, the Center has served significantly less with numbers going up and down over the past 6 year. For FY14, the Center anticipated serving 3,460. This is an increase of 700 care days from FY13.

State Status Offenders (State Wards): This was a new category to billing in FY11. This category has dropped significantly in FY13 and adjustments were made for FY14. For FY14, we are predicting to yield half the care days at 50 care days per month or 600 care days per year.

Contract County: Juveniles served in this category seem to be leveling out in serving 1,100 to 1,400 care days per year. In FY13, the Center is projecting to serve 1,200 care days. In FY14, we anticipate this to continue with 1,247 care days served.

City: In FY09, this category set a record of 2,064 care days served. Since we have seen large declines to as low as 1,089. In FY13, the Center is projecting to serve 1,060 care days. For FY14, we anticipate serving 1,200 care days.

Potential Significant Impacts to FY14 Revenue and Expenditures (LB561)

Legislative Bill 561 has implications that may result in significant impacts to the Youth Services Center proposed Revenue and Expenditures in the upcoming fiscal year.

Revenues

- Legislative Bill 561 may negatively impact or delay the follow current revenue sources for Lancaster County.
 - OJS Evaluation Housing (6780.55515): \$821,280 budgeted.
 - Status Offenders (6780.54595): \$141,600 budgeted.
 - Parole holds and Commits to OJS: \$991,200 budgeted.
- Other potential new or transferred revenue sources for Lancaster County.
 - The move of status offenders and OJS evaluations to the Office of Juvenile Probation .
 - Probation violations .
 - Home detention violations for status offenders.

Expenditures

- An overhaul of the current billing system seems very likely in the upcoming year. If that occurs, additional staff will be needed to effectively account for funds coming in from various new State agencies.
- Changes in the population may increase the need for additional staffing to accommodate the new requirements (transports).
- ??? There are lots of things that are still unknow with the upcoming year.

Potential Budgets Cuts for a Flat FY14 Budget

To meet at flat FY14 budget the Center would need to close the Staff Secure facility and end drug and alcohol evaluations provided by Child Guidance Center for the courts. If Staff Secure closes, the Center would lose the revenue source from status offenders. Other expenses and revenues would also decrease as a result of these changes.

Revenues

Closing of the Staff Secure Facility.

- Reduction of \$141,600 State Juvenile Housing (Status Offenders that can't go to detention)
- Reduction of \$4,000 School Lunch Program (serving 2 less youth per day)
- Reduction of \$145,600 Overall from the FY14 proposed budget or \$121,846 from the FY13 Adopted budget.

Expenditures

Option 1: Closing of the Staff Secure Facility.

- Reduction of \$400,074 in Salaries and Employee Benefits (reduce 6 Full-time Juvenile Detention Officers).
- Reduction of \$3,453 Reduction in Food Costs by 2 youth per day.
- Reduction of \$58,542 in Rent.

Option 2: Discontinue providing free drug and alcohol evaluations.

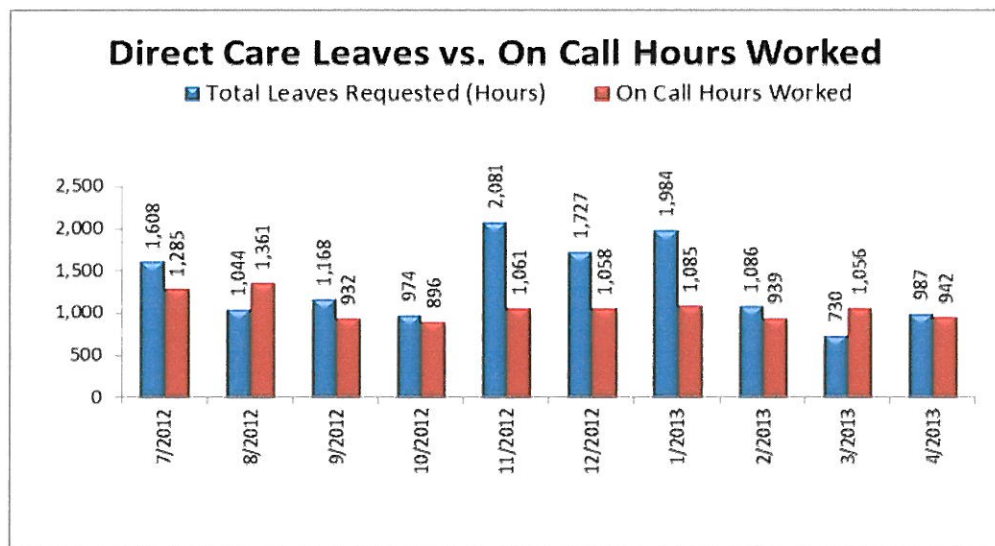
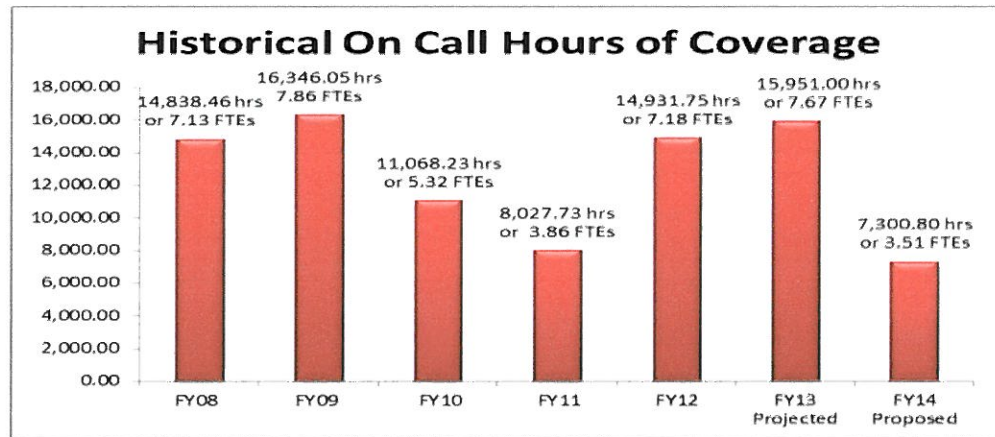
- Reduction of \$69,333 in Contract Service (Child Guidance).

Both Options: If both options are selected, then there would be a reduction of \$531,402 overall from the FY14 proposed budget or \$119,433 from the FY13 Adopted Budget.

Potential Savings to the County

If both expenditure options are cut, the County would have a net savings of \$385,802 from the FY14 Proposed Budget .

Additional Information



LINCOLN CONVENTION VISITORS BUREAU
Proposed Budget

EXHIBIT

tabbles

B

	July '12-June '13 Budget	July '13-June '14 Proposed Budget
Income		
Room Tax-CVB	1,111,341	1,166,916
Room Tax - Event Promotion	366,000	366,000
Other Income	45,500	45,000
Total Income	<u>1,522,841</u>	<u>1,577,916</u>
Expense		
Salaries	417,525	478,134
Commissions	11,200	11,000
Payroll Taxes	32,899	36,848
Retirement Plan	21,489	26,907
Medical & Dental Insurance	55,350	60,308
Life & Disability Insurance	3,600	3,600
Travel & Training	39,000	28,000
Auto Expense	4,500	4,000
Rent	78,000	77,648
Garage Rental & Parking	10,512	11,436
Dues & Subscriptions	13,351	13,615
Equipment/Maintenance	18,000	38,514
Office Supplies	11,000	10,000
Postage	24,000	36,000
Printing	60,000	60,000
Utilities	20,000	18,000
Professional Fees	9,600	11,600
Public Relations	19,000	40,000
Advertising-CVB	165,000	212,640
Insurance	6,300	7,200
Miscellaneous	2,000	2,000
Event Promotion-CVB	70,000	63,350
Sports Event Promotion-CVB	387,500	302,721
Depreciation/Amortization	<u>36,500</u>	<u>20,160</u>
Total Expense	<u>1,516,326</u>	<u>1,573,681</u>
Net Income	6,515	4,235

Lancaster County Agricultural Society
General Fund Budget

For the Fiscal Year Ended November 30, 2013 & 2014

Account No.	Description	Budgeted 2011/2012	Actual 2011/2012	Budgeted 2012/2013	Budgeted 2013/2014
INCOME - GENERAL AND FAIR					
3001	County tax receipts	198,000	200,957	198,000	203,000
	Less: Co Treas. Comm. & delinquencies	(4,000)	(3,770)	(4,000)	(4,000)
	Net property taxes	194,000	197,187	194,000	199,000
	Motor-vehicle pro-rate	600	-		
	In-lieu	200	-		
	Total taxes	194,800	197,187	194,000	199,000
3921	Mining income		45,000		25,000
3910	Interest income	100	44	100	50
3915	Donations	500	-		500
	Shaving and bedding income	7,500	6,844	9,000	7,000
3923	Nebraska Bush Pullers income	5,000	7,293	7,500	7,500
3927	Figure 8 Inc	8,000	5,250	9,000	6,000
3928	Demolition Derby	10,000	11,319	12,000	12,000
3930	Entry fees	45,000	11,671	15,000	12,000
3932	Monster Truck income	15,000	13,589	13,000	14,000
3955	Miscellaneous income	-	3,465		3,000
3960	Carnival income	35,000	50,962	38,000	55,000
3965	Sponsorship/advertising	100,000	48,025	100,000	75,000
3967-A	Stall rental income	5,000	5,477	6,000	6,000
3968	Campground rental income	4,000	2,848	4,000	3,000
3969	Ticket sales	-	17,863	15,000	18,000
3979	Vendor inc/booth rental	70,000	49,565	70,000	55,000
New	Draft Horse Pull	-	-		5,000
New	Parking income				25,000
	Total local receipts	305,100	279,215	298,600	329,050
	Total fair receipts	499,900	476,402	492,600	528,050
EXPENSES - GENERAL AND FAIR					
4000	Premiums	45,000	36,324	40,000	40,000
4003	Leases	500	758	500	800
4004	Office expenses	7,000	4,380	5,000	4,500
4005	Judges	18,000	10,620	11,000	11,000
4006	Misc show expense	10,000	16,991	12,000	17,000
4007	Fair helpers	12,000	4,020	5,000	4,000
4011	Watermelon feed	1,900	1,781	1,900	-
4013	Figure 8 expense	7,000	4,893	7,000	5,000
4014	Demolition Derby	6,500	6,118	6,500	6,500
4017	Payroll expense	105,000	101,219	105,000	80,000

		Budgeted	Actual	Budgeted	Budgeted
Account No.	Description	2011/2012	2011/2012	2012/2013	2013/2014
4018	Fair Board expense	500	-	500	
4019	Contract labor	16,000	32,090	30,000	33,000
4020	Postage	1,000	256	1,000	500
4027	Nebraska Bush Pullers expense	14,000	14,575	16,000	15,000
4025	Advertising	45,000	45,987	45,000	46,000
4026	Monster Truck Expense	25,000	18,992	25,000	20,000
4029	Mining expense		38,761		5,000
4030	Printing and publishing	8,500	10,046	15,000	12,000
4035	Dues and fees	650	2,116	500	2,500
4040	Contributions		4,500	3,500	1,500
4050	Rental building and equip	25,000	32,864	25,000	50,000
4055	Telephone	600	1,455	600	1,500
4056	Gas	5,000	2,101	3,000	2,500
4057	Electricity	22,000	18,260	22,000	19,000
4058	Water and sewer	1,500	5,552	1,500	3,000
4070	Awards dinner	2,000	4,082	2,500	2,500
4071B	Shaving/bedding costs	8,000	7,970	8,000	8,000
4074	Taxes and licenses	250	1,360	700	700
4075	Ribbons and awards	8,000	5,765	8,000	7,000
4076	Open Static Exhibitors Bags/Shirts	10,000	8,358	10,000	5,000
4080	Supplies	9,000	10,437	9,000	5,000
4081	Web site development	1,000	1,016	1,000	1,000
4085	Fair entertainment	50,000	94,760	70,000	74,000
4095	Audit	16,000	15,820	16,000	10,000
4096	Legal	30,000	26,951	30,000	15,000
4100	Insurance	20,000	20,518	20,000	25,000
4131	Equipment expenses	5,000	562	5,000	1,000
4132	Janitorial Supplies	4,000	3,539	4,000	4,000
4133	Repairs and Maintenance	4,000	4,858	4,500	5,000
4134	Gas/Diesel	7,000	11,514	9,000	11,000
4135	Garbage hauling	2,000	2,206	2,000	2,500
4137T	Travel	9,000	4,657	9,000	5,000
4137E	Meals	12,000	7,665	10,000	8,000
4137L	Lodging	4,500	5,896	4,500	4,000
4160	Bank Fees and service charges	1,000	502	1,000	500
4407	Superintendents	10,000	4,550	7,000	5,000
4500	Interest expense (construction loan)	25,000	20,812	25,000	20,000
5000	Group Insurance	4,000	7,395	7,000	7,500
5149	Education	-	150		150
New	Draft Horse Pull				3500
	Debt service - principal	8,610	-		
	Debt service - interest	1,855	-		
	Expenses - General and Fair	629,865	686,002	645,700	610,650
	Net income (loss) - Fair	(129,965)	(209,600)	(153,100)	(82,600)
	Net income - Event Center	305,755	234,158	300,100	304,400
	Total income	175,790	24,558	147,000	221,800

Lancaster County Agricultural Society

Capital Projects

For the Fiscal Year Ended November 30, 2013 & 2014

		Budgeted	Actual	Budgeted	Budgeted
Account No.	Description	2011/2012	2011/2012	2012/2013	2013/2014
INCOME					
3001	County tax receipts	104000	105040	104000	109200
	Less: Co Treas. Comm. & delinquencies	(2000)	(1972)	(2000)	(2000)
	Net property taxes	102000	103068	102000	107200
	Motor-vehicle pro-rate				
	In-lieu				
	Misc income		71010		
	Interest income				
	Transfers in				
	Lodging tax receipt				
	Total income	102000	174078	102000	107200
EXPENSES					
	Repairs and maintenance	101000	100539	102000	107200
	Total expenses	101000	100539	102000	107200
	Net income (loss)	1000	73539	0	0

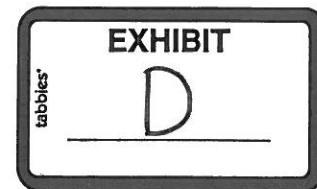
Lancaster County Agricultural Society

General Fund Budget - Event Center (Only)

For the Fiscal Year Ended November 30, 2013 & 2014

Acct No.	Description	Budgeted 2011/2012	Actual 2011/2012	Budgeted 2012/2013	Budgeted 2013/2014
INCOME - EVENT CENTER					
3967A/3967B/3968	Rental income	980,000	929,356	980,000	998,000
3811/3971/3972/3973	Concessions	770,000	741,479	770,000	770,000
3915	Grants and donations	5,000	200	3,000	500
3965/3966	Advertising and sponsorships				
	w/outdoor sign	90,000	24,520	20,000	25,000
3969A	Ticket commissions	2,000	104	500	100
3969	Ticket sales	-	(1,095)		
3974A	Extreme Bullriding ticket sales	10,000	12,682	10,000	
3984	ATM commissions	7,000	6,485	7,000	7,000
3976/3977	Security and labor charges	130,000	133,353	125,000	145,000
3979	Vendor income	-	860	-	1,000
3980	Lincoln Product Show electrical	5,000			
3977NT/T	Shavings/beddings	130,000	134,481	130,000	130,000
3955	Miscellaneous income	6,000	18,656	6,000	8,000
3910	Interest income	-	0		
3977	Internet income	250	300	600	-
	Income - Event Center	2,135,250	2,001,381	2,052,100	2,084,600
EXPENSES - EVENT CENTER					
4015/4015A/4015B/4015C	Salaries	750,000	764,668	750,000	775,000
4016/5000	Employee benefits	37,000	44,210	40,000	45,000
4017	Payroll tax expense	75,000	75,543	70,000	80,000
4019	Contract labor	45,000	34,417	40,000	35,000
4025	Advertising	3,000	10	2,000	-
4035	Dues and subscriptions	2,500	1,195	2,500	1,200
4071A/4071F/4071O	Concessions expense	300,000	278,838	300,000	280,000
4071B	Shavings/bedding costs	78,000	76,109	75,000	77,000
5149	Education	1,000	75	1,000	1,000
4003/4004	Supplies and office expense	10,000	10,573	12,000	12,000
4020	Postage	2,000	1,097	2,000	1,500
4050/4130/4131	Rental, building and equipment	25,000	38,064	25,000	35,000
4006	other show expenses	2,000	4,349	2,000	3,000
4137T	Travel	3,500	540	1,000	1,000
4137E	Meals	1,000	575	1,000	1,000
4137L	Lodging	500	1,621	500	1,000
4137G	Gifts/Donations		3,152		2,000
4055	Telephone	4,500	13,710	10,000	14,000
4056	Gas	45,000	23,736	35,000	25,000
4057	Electric	145,000	162,057	145,000	160,000
4058	Water/Sewer	15,000	19,978	12,000	20,000
4135	Garbage hauling	7,000	7,926	7,000	8,000

		Budgeted	Actual	Budgeted	Budgeted
Acct No.	Description	2011/2012	2011/2012	2012/2013	2013/2014
4086	Contracted entertainment	10,000	19,400	10,000	3,000
4074	Taxes and licenses	3,000	3,431	3,000	4,000
4100	Insurance	55,000	54,714	55,000	55,000
4096	Professional fees	5,000	873	5,000	15,000
5100	Bad debt expense	5,000	1,788	5,000	5,000
4500	Interest expense	5,000	4,625	6,000	4,500
4200	Miscellaneous	1,000	-	1,000	1,000
4132/4133	Repairs and maintenance	60,000	49,226	60,000	50,000
4134	Gas/Diesel	25,000	31,693	30,000	32,000
4080	Operating supplies	15,000	16,218	15,000	15,000
4081	Web site development	5,000	1,100	5,000	5,000
4138	Marketing/Advertising	20,000	12,084	15,000	5,000
4156	Capital outlay	-	2,392		-
4028	Security/alarm inspection	6,000	3,489	6,000	4,000
4160	Bank charges	3,000	3,747	3,000	4,000
	Debt service -principal	59,495			
	Expenses - Event Center	1,829,495	1,767,223	1,752,000	1,780,200
	Net income	305,755	234,158	300,100	304,400



2013 Lancaster County Super Fair

Thursday, August 1 thru Saturday, August 10

Lincoln Room, Pavilion I, II and III

4H/FFA Static Exhibits - Thursday, August 1 thru Sunday, August 4

Open Class Static Exhibits - Tuesday, August 6 thru Saturday, August 10

Plains Equipment Group Pavilion - Amy Countryman Arena

4H/FFA Static Exhibits - Thursday, August 1 thru Sunday, August 4

Open Class Static Exhibits - Tuesday, August 6 thru Saturday, August 10

McClain's Kids Ranch Rodeo – Monday, August 5, 5:30pm

open to all kids

McClain's Mutton Bustin - Monday, August 5, 6:00pm

pre-registration required, limited number of entries

Sponsored by KX96.9 Proud Country

Draft Horse Pull, Tuesday, August 6, 7:00pm

Presented by the Missouri Draft Horse Pullers

Multi-Purpose Arena

Commercial Vendors - Thursday, August 1 thru Saturday, August 10

Lincoln Area Model Railroad Club Display – Thursday, August 1 thru Saturday, August 10

Bingo presented by Lincoln Dominators – Thursday, August 1 thru Saturday, August 10

Exhibit Hall

Thursday, August 1 thru Sunday, August 4 – 4H/FFA Exhibits & Events

Sunday, August 4 – Big Wheel Race and Kids Pedal Tractor Pull –

Sponsored by the Lancaster County Farm Bureau

Saturday, August 10 – Open Class Exhibits

Muhlbach Motorsports Complex

Figure 8 Races - Thursday, August 1, 7:00pm

Demolition Derby - Friday, August 9, 7:00pm

Bush Tractor Pulls - Saturday, August 3, 7:00pm

Hay Hauling Competition - Sunday, August 4, 7:00pm

Monster Trucks - Saturday, August 10, 7:00pm

Midwest Medical – First Aid Station

Lancaster Room – First Aid Station – Thursday, August 1 thru Saturday, August 10

Heart of America Shows Midway Carnival

Wristbands available at the Lancaster Event Center office - \$20.00 in advance

Carnival Open Hours: Weekdays 5pm-Midnight; Weekends 1pm-Midnight

Wristband Hours: Daytime session 1pm-5pm; Evening session 5pm-11pm

SPECIAL EVENTS BY DAY

Thursday, August 1

Figure 8 Races – 7:00pm

Celebrity Swine Show – 3:00pm

Saturday, August 3

Bush Tractor Pulls – 7:00pm

Sunday, August 4

Big Wheel Race – 12:00 - and Kids Pedal Tractor Pull – 3:30pm

Sponsored by Lancaster County Farm Bureau

Hay Hauling Competition – 7:00pm

Super Fair Antique Car Show – 12:00noon – 4:00pm

Faith & Family Day - Sponsored by Lincoln Berean Church

Monday, August 5

McClain's Kids Ranch Rodeo – Monday, August 5, 5:30pm - open to all kids

McClain's Mutton Bustin - Monday, August 5, 6:00pm - Pre-registration required

Tuesday, August 6

Draft Horse Pull by Missouri Draft Horse Pullers – 7:00pm

Wednesday, August 7

Safety Awareness Day – 12:00Noon – 6:00pm

Friday, August 9

Demolition Derby and Local Tough Trucks – 7:00pm

Saturday, August 10

Monster Trucks – 7:00pm

NEBRASKA LOTTERY Entertainment Tent & Beer Garden

The Entertainment Tent and Beer Garden will feature various entertainment. The days are filled with family friendly entertainment and enjoy your favorite band in the evenings. This tent also serves as the location for the VIP Luncheon on opening day, Thursday, August 1 and the Free Watermelon Feed on Friday, August 2.

Nightly Highlights:

Thursday, August 1

CowboyUp! Band – 9:00pm

Friday, August 2

3D In Your Face – 9:00pm

Saturday, August 3

SwitchBak – 9:00pm

Sunday, August 4

The Lads – 4:00pm and VOTA – 8:00pm

Monday, August 5

Galaxy of Stars Talent Competition – 6:00pm

Tuesday, August 6

Spare Change – 8:00pm

Wednesday, August 7

The Crowd Goes Wild DJ/Karaoke – 8:00pm

Thursday, August 8

MWA Professional Wrestling – 8:00pm

Friday, August 9

Soul Dawg – 9:00pm

Saturday, August 10

JB and The Moonshine Band – 9:00pm

DAILY ENTERTAINMENT/ATTRACTIONS

Swampmaster Gator Show

Thursday, August 1 thru Saturday, August 10

Scott's Crazy Comedy Magic Show

Thursday, August 1 thru Tuesday, August 6 Only

The Procrastinators

Wednesday, August 7 thru Saturday, August 10 Only

Daryl's Racing Pigs

Thursday, August 1 thru Saturday, August 10 – 4 shows per day

A to Z Exotic Animal Petting Zoo & Pony Rides

Thursday, August 1 thru Saturday, August 10 Daily

Ag & Tractor Lane

Thursday, August 1 thru Saturday, August 10

Antique Tractors and Ag Equipment on Display and Commercial Vendors

Fair Food Favorites in the Food Court

Big Indian Catering

Cactus Jacks

King's Funnel Cakes

LoLo's

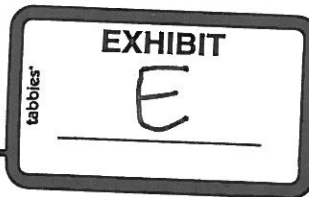
Ol' Glory Kettle Corn

T.C.B.Y. Treats

Topper Concessions

United Methodist Ministries

Valentino's



Patti L. Talamante

From: GAN@NebraskaGMS.com
Sent: Friday, May 17, 2013 11:22 AM
To: Patti L. Talamante
Subject: Grant Adjustment Notice has been RELEASED for Lancaster County
Attachments: GAN_12-GA_8732-02.pdf

A Grant Adjustment Notice (GAN) has been **RELEASED** by the SAA for Lancaster County - 2012:

Subgrantee: Lancaster County

GAN Type: 2012 Grant Adjustment

GAN Date: 17-May-13

Due Date: 01-Jul-13

	EMPG	EMPG (Matching)
Original Amount:	\$125,512.00	\$125,512.00
New Amount:	\$158,001.03	\$158,001.03
Delta:	\$32,489.03	\$32,489.03

Project Adjustment Details	Grant Name	From Amount	To Amount	Delta
Develop / enhance homeland security / emergency management organization and structure	2012 EMPG	\$125,512.00	\$158,001.03	\$32,489.03
Develop / enhance homeland security / emergency management organization and structure	2012 EMPG (Matching Funds)	\$125,512.00	\$158,001.03	\$32,489.03

Reason for GAN: Funds added

Attached is a copy of the required GAN paper work. Please print a copy, have the appropriate individual sign where designated and return the signed copy to the return address on the GAN. (Retain a copy of the signed document for your records.)

If you have any questions concerning this e-mail please contact the SAA.

NOTE: The GAN process is not complete until the SAA receives a signed copy of this GAN. All activities on this grant are frozen until the GAN is