



PROPOSED BUDGET INFORMATION

FY2014-15

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2014-15

The Lancaster County Board's proposed budget was completed using the property tax rate of 28.13 cents along with a projection of a 1.75% increase in valuation. The County Board will utilize 1.3 cents from the Railroad Transportation Safety District's tax rate. The budget numbers have changed from the proposed budget because the actual valuation increase was 2.29%. The additional .54% will generate \$354,272 which will be used to offset the Crisis Center's loss of Region V revenue since the completion of the proposed budget.

Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget. The general fund also receives a substantial amount of inheritance tax. Inheritance tax is deposited in the general fund and is utilized to decrease the amount of property tax required. Lancaster County received \$4,135,546 in inheritance tax for fiscal year 2013-14. If it were not for the use of inheritance tax, an additional 2 cents would have been needed in property tax in order to maintain the current level of services that are both mandated under state law and that our county taxpayers deserve and expect.

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.

- **Budget of Expenditures:** The total proposed budget of expenditures is \$164,999,956 which is .40% less than the 2013-14 adopted budget.

- **Property Taxes:** The total amount of property taxes for the proposed budget is \$59,993,487 which results in a property tax rate of 28.13 cents.
- **Valuation:** The County's valuation is \$21,327,212,968 which reflects a 2.29% increase.
- **Fund Balances:** Fund Balances at July 1, 2014, were \$31,360,551 compared to \$33,400,528 at July 1, 2013. This results in a decrease of \$2,039,977. The General Fund balance decreased by \$2,105,959. Inheritance tax receipts in the General Fund decreased by \$4,430,050 in fiscal year 2013-14.

General Fund Budget – The total budget of expenditures increased by \$2,171,494 in comparison to the 2013-14 adopted budget which results in a 2.24% increase. Property tax for the general fund will increase by \$1,345,922. There will be a \$1,250,000 transfer from the Keno Fund for property tax relief.

- **General Government:** The transfer amount to the Crisis Center will be \$1,169,664 which is an increase of \$651,796. The increase is due to a decline in revenue which includes less funding from Region V. The transfer amount to the Bridge & Special Road Fund will be \$6,246,436 which is \$95,795 less than last year.
- **Corrections:** The Corrections budget has increased by \$720,991. Fiscal year 2014-15 will be the first full year of operations of the new correctional facility.
- **Community Corrections:** The STOP program is included in the budget for a full year. The budget of expenditures will increase by \$549,275 while revenues will increase by \$788,000.

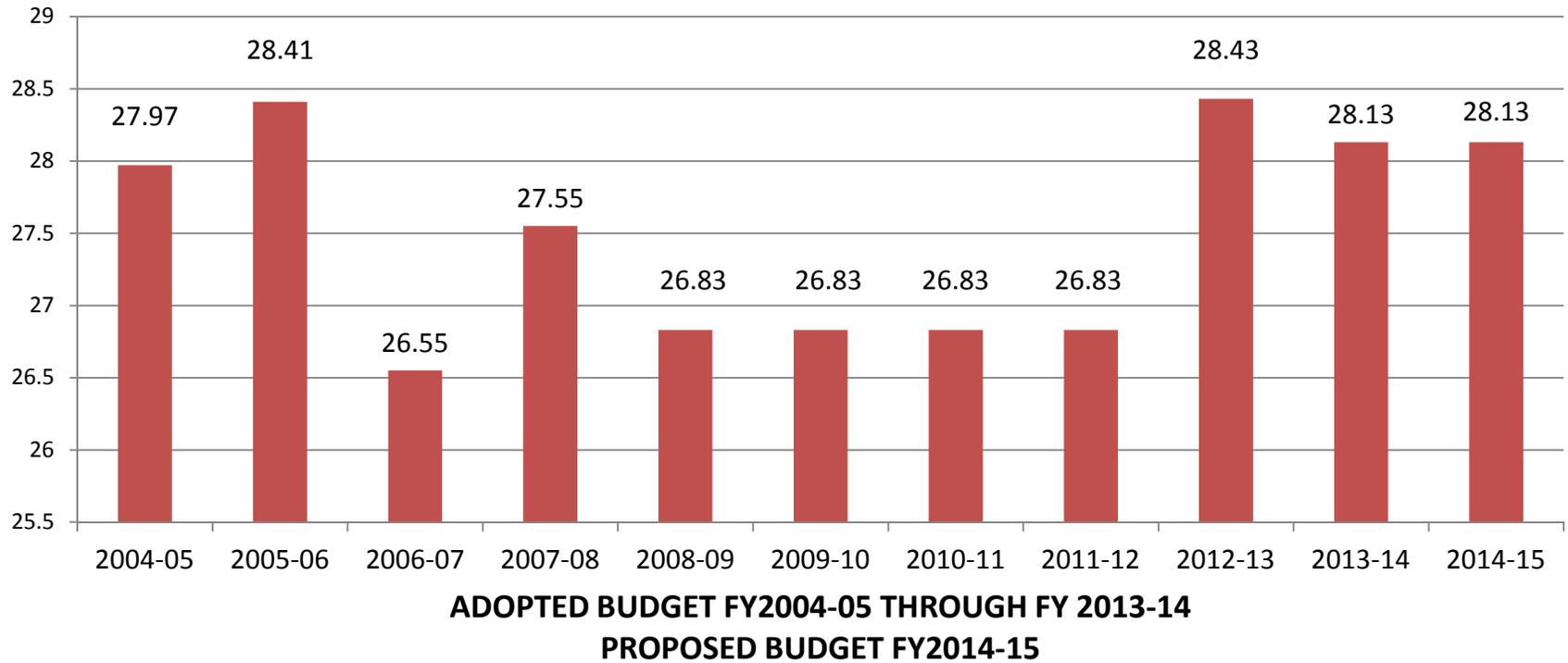
- **Health & Human Services:** The match amount paid to Region V has been reduced by \$400,000. The match this year will be based on population and calculated in the same manner as the other counties in the region.

Specific Budgets

- **Workers Compensation and Other Self Insurance Loss Funds:** Fund balance is still a concern for these self insured funds so there will be a \$250,000 transfer to the Workers Compensation Fund and a \$532,781 transfer to the Other Self Insurance Fund from the Lancaster Manor Fund.
- **Bridge and Special Road Fund:** The County reduced funding from the General Fund to help balance the budget. There is limited funding for bridge replacement and paving.
- **Grants Fund:** The Grants Fund has an increase in revenues as well as expenditures because of new grants that have been awarded to Lancaster County.
- **Keno Fund:** This fiscal year there will be a transfer to the General Fund of \$1,250,000 for property tax relief.
- **Debt Service Fund:** Property tax will remain the same.
- **Building Fund:** Property tax will remain the same.

- **Lancaster Manor:** This fiscal year the County will close the Lancaster Manor fund. There will be a transfer of \$250,000 to the Workers Compensation Fund and a \$532,781 transfer to the Other Self Insurance Fund.
- **Mental Health Fund:** The majority of the fiscal year 2014-15 activity is for the Crisis Center. The only employees work for the Crisis Center. Outside of the Crisis Center, there is a contract with Centerpointe to operate the Heather Program and a contract with Counseling Affiliates of Nebraska for sex offender treatment.

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



**Lancaster County
2014-2015 CALCULATED LEVIES**

	<u>FY14 Actual</u>		<u>FY15 Calculation</u>	<u>Change Amount</u>	<u>Percent</u>
County Valuation	20,848,760,247		21,327,212,968	478,452,721	2.29%
County Library Valuation	3,737,791,492		3,947,086,597	209,295,105	5.60%
General Fund	57,919,678	0.277809	59,265,600	0.277887	
Debt Service	523,887	0.002513	523,887	0.002456	
Building Fund	204,000	0.000978	204,000	0.000957	
Total Dollars/Levy	<u>58,647,565</u>	<u>0.281300</u>	<u>59,993,487</u>	<u>0.281300</u>	
County Levy	58,647,565	0.281300	59,993,487	0.281300	
County Library	716,822	0.019178	762,615	0.019321	

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

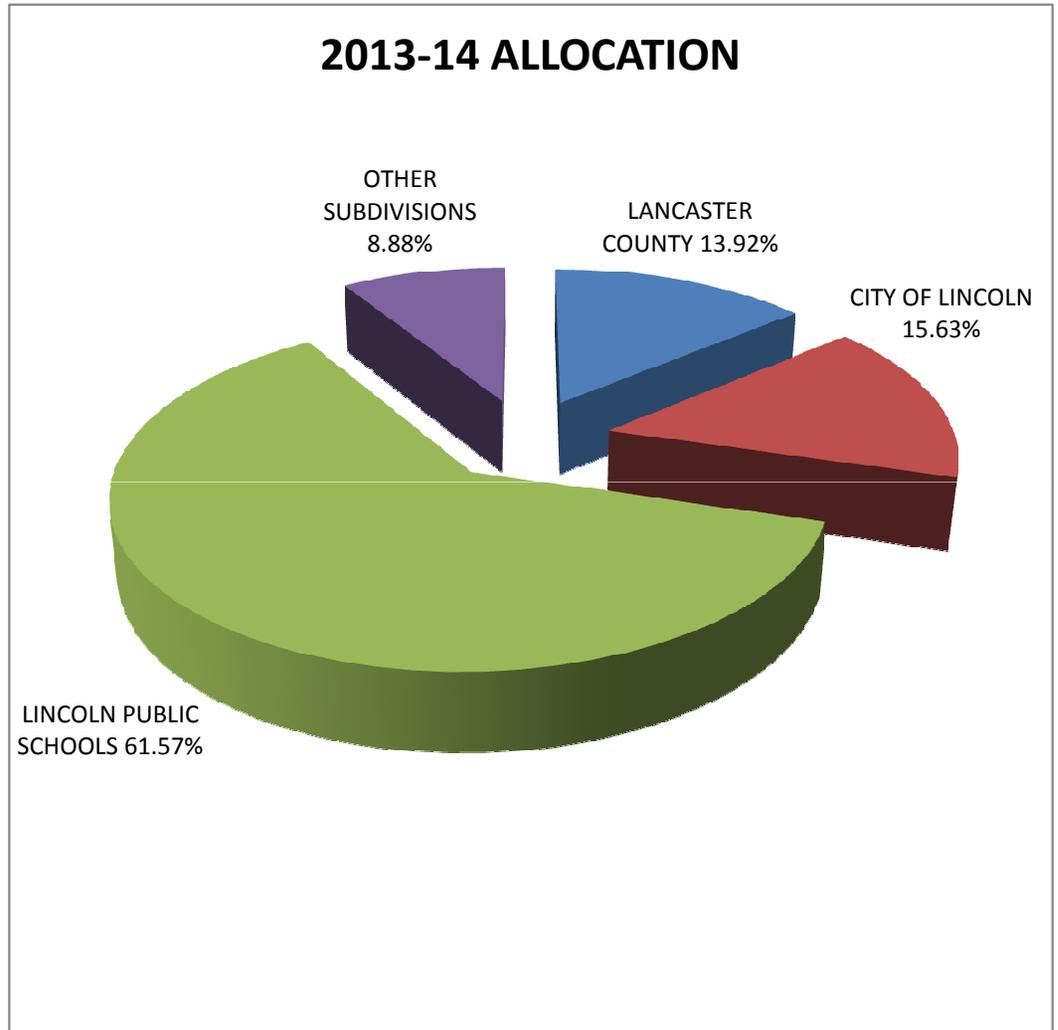
<u>YEAR</u>	<u>VALUATION</u>	<u>CHANGE AMOUNT</u>	<u>PERCENT</u>
2005-06	15,932,331,879		
2006-07	18,045,787,841	2,113,455,962	13.27%
2007-08	18,343,871,223	298,083,382	1.65%
2008-09	18,786,286,695	442,415,472	2.41%
2009-10	18,641,136,908	(145,149,787)	-0.77%
2010-11	18,799,468,423	158,331,515	0.85%
2011-12	19,027,837,576	228,369,153	1.21%
2012-13	20,119,951,547	1,092,113,971	5.74%
2013-14	20,848,760,247	728,808,700	3.62%
2014-15	21,327,212,968	478,452,721	2.29%

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

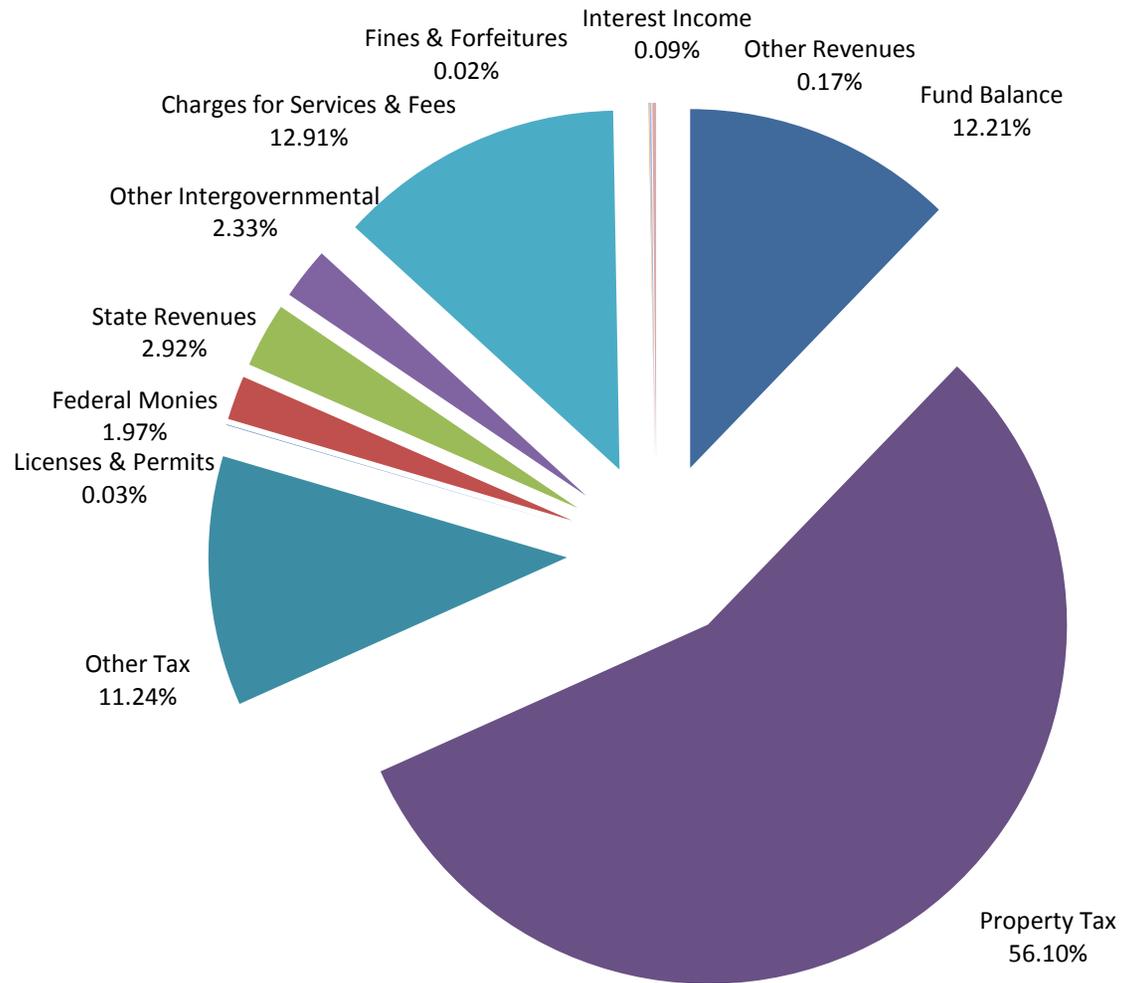
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.281300	LANCASTER COUNTY	13.92%
0.315800	CITY OF LINCOLN	15.63%
1.244095	LINCOLN PUBLIC SCHOOLS	61.57%
0.179443	OTHER SUBDIVISIONS	8.88%

OTHER SUBDIVISIONS

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



**2014-15 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



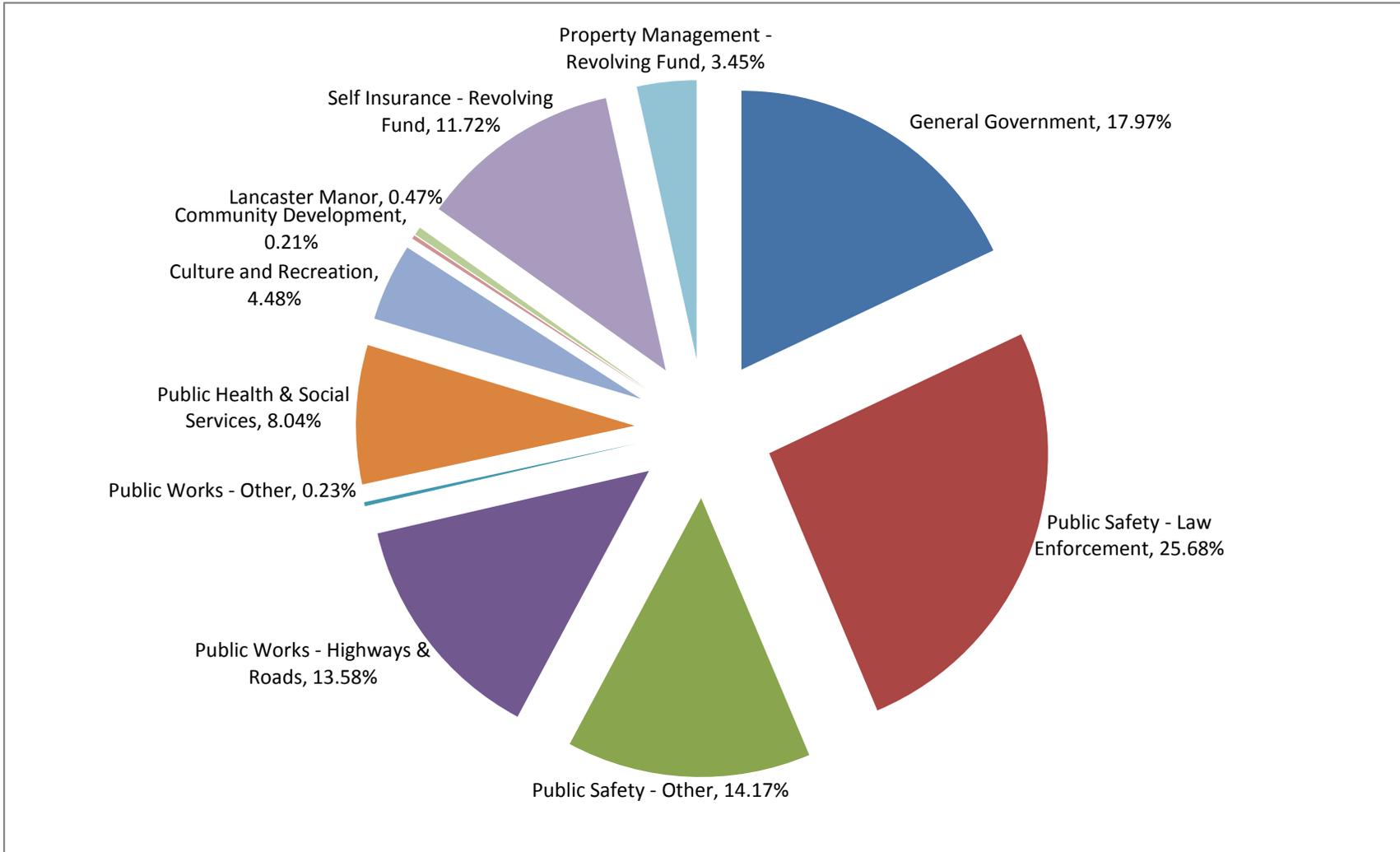
Lancaster County
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2015

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	17,280,893	1,077,531	2,208,499	9,085,997	29,652,920
Public Safety - Law Enforcement	41,133,035	1,242,481			42,375,516
Public Safety - Other	23,171,782	204,344			23,376,126
Public Works - Highways & Roads	13,160,792	9,239,304			22,400,096
Public Works - Other	378,801	2,000			380,801
Public Health & Social Services	13,219,582	43,830			13,263,412
Culture and Recreation	7,399,428				7,399,428
Community Development	341,302				341,302
Miscellaneous					
Business-type Activities:					
Lancaster Manor				782,781	782,781
Self Insurance - Revolving Fund	19,332,109				19,332,109
Property Management - Revolving Fund	5,314,293	381,172			5,695,465
Total Disbursements & Transfers	140,732,017	12,190,662	2,208,499	9,868,778	164,999,956

* Operating should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** Other should include Judgments, Transfers, and Transfers of Surplus Fees.

LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION



LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL			ACTUAL		
		OBLIGATIONS	FY14 BUDGET		OBLIGATIONS	FY15 BUDGET	
		<u>FY13</u>	<u>PROPOSED</u>	<u>ADOPTED</u>	<u>FY14</u>	<u>PROPOSED</u>	<u>REVISED</u>
11	GENERAL	88,523,598	96,987,958	96,987,958	92,897,854	98,737,107	99,159,452
12	WORKERS COMPENSATION LOSS	886,729	1,240,704	1,240,704	785,471	1,337,029	1,337,029
13	OTHER SELF INSURANCE LOSS	312,199	1,229,862	1,229,862	410,910	1,753,438	1,753,438
14	GROUP SELF INSURANCE	10,010,747	15,697,565	15,697,565	11,563,250	16,241,642	16,241,642
18	VISITORS IMPROVEMENT	2,295,372	3,419,801	3,419,801	1,591,391	3,473,067	3,473,067
19	VISITORS PROMOTION	1,111,341	1,692,433	1,692,433	1,166,916	2,170,173	2,170,173
20	COUNTY RURAL LIBRARY	684,227	709,271	709,271	708,771	762,353	762,353
21	BRIDGE & SPECIAL ROAD	8,170,232	9,107,523	9,107,523	6,727,092	10,118,511	10,118,511
22	HIGHWAY	6,945,215	7,705,109	7,705,109	7,165,857	8,200,508	8,200,508
26	VETERANS AID	5,948	11,614	11,614	3,734	12,880	12,880
27	GRANTS	2,779,424	2,983,594	2,983,594	2,041,785	4,646,321	4,646,321
28	KENO	50,505	2,539,805	2,539,805	1,103,114	2,504,259	2,504,259
30	ECONOMIC DEVELOPMENT	45,068	359,912	359,912	39,278	341,302	341,302
41	DEBT SERVICE	993,617	2,805,422	2,805,422	1,133,020	2,208,499	2,208,499
51	BUILDING	90,562	645,456	645,456	195,330	780,037	780,037
52	JAIL SAVINGS FUND	922,039	984,330	984,330	107,530	877,699	877,699
61	LANCASTER MANOR	102,206	2,077,323	2,077,323	1,300,547	782,781	782,781
63	MENTAL HEALTH	9,155,694	9,422,025	9,422,025	7,412,440	3,553,739	3,553,739
64	WEED CONTROL	328,202	373,728	373,728	360,161	380,801	380,801
65	COUNTY/CITY PROPERTY MGMT	3,184,401	3,457,256	3,457,256	3,341,752	3,494,674	3,494,674
66	PROPERTY MANAGEMENT	1,333,590	1,494,170	1,494,170	1,412,227	1,480,295	1,480,295
67	CITY BUILDING MAINTENANCE	288,327	725,819	725,819	384,727	720,496	720,496
	Memorandum Total	<u>138,219,243</u>	<u>165,670,680</u>	<u>165,670,680</u>	<u>141,853,157</u>	<u>164,577,611</u>	<u>164,999,956</u>

GENERAL FUND EXPENSE BUDGET SUMMARY

AGENCY	ACTUAL	FY14 BUDGET		ACTUAL	FY15 BUDGET	
	EXPENSE	ADOPTED	MODIFIED	EXPENSE	PROPOSED	REVISED
601 BOARD OF COMMISSIONERS	268,476	267,977	267,977	265,548	277,222	277,222
602 COUNTY CLERK	917,163	961,046	979,046	975,492	1,001,018	1,001,018
603 COUNTY TREASURER	3,405,170	3,409,645	3,409,645	3,318,307	3,412,291	3,412,291
605 ASSESSOR/REGISTER OF DEEDS	3,846,508	3,963,923	3,963,923	3,905,659	3,894,466	3,894,466
606 ROD TECHNOLOGY	45,230	317,218	317,218	135,717	370,206	370,206
607 ELECTION COMMISSIONER	1,355,467	1,006,609	1,281,609	1,263,262	1,357,877	1,357,877
610 INFORMATION SERVICES	1,021,380	828,177	828,177	796,237	931,566	931,566
611 BUDGET & FISCAL	255,432	312,175	317,675	316,481	320,458	320,458
612 GENERAL GOVERNMENT	8,309,769	11,030,860	10,393,611	9,165,835	10,818,044	11,270,897
613 ADMINISTRATIVE SERVICES	376,198	385,728	385,728	327,451	391,497	391,497
615 GIS - BASE CONTROL	538,811	524,583	524,583	510,361	-	-
618 BOARD OF EQUALIZATION	357,006	300,750	300,750	270,734	356,250	356,250
621 CLERK OF DISTRICT COURT	1,609,658	1,633,560	1,633,560	1,613,894	1,685,257	1,685,257
622 COUNTY COURT	786,191	855,268	907,182	894,427	874,367	874,367
623 JUVENILE COURT	1,929,223	1,874,999	1,916,999	1,915,909	1,900,284	1,900,284
624 DISTRICT COURT	2,577,088	2,620,816	2,677,651	2,645,509	2,690,904	2,690,904
625 PUBLIC DEFENDER	3,383,866	3,606,001	3,606,001	3,549,125	3,822,991	3,822,991
627 JURY COMMISSIONER	149,837	156,405	156,405	153,411	154,759	154,759
628 JUSTICE SYSTEM MISCELLANEOUS	1,851,561	2,487,867	2,487,867	1,796,532	2,326,985	2,326,985
645 EXTENSION SERVICE	1,001,413	1,036,994	1,036,994	997,220	1,067,730	1,067,730
648 RECORDS & INFORMATION MGMT	578,948	590,196	590,196	564,715	597,907	597,907
651 COUNTY SHERIFF	10,102,502	10,663,941	10,663,941	10,527,946	10,962,544	10,962,544
652 COUNTY ATTORNEY	6,530,599	6,824,784	6,854,784	6,832,209	6,891,769	6,891,769
671 CORRECTIONS	17,848,070	20,163,725	20,163,725	19,866,201	20,884,716	20,884,716
673 JUVENILE PROBATION	256,429	444,503	444,503	333,906	291,865	291,865
674 ADULT PROBATION	395,353	404,287	404,287	389,793	344,868	344,868
676 COMMUNITY CORRECTIONS	1,820,463	2,052,743	2,202,743	2,151,633	2,686,582	2,744,582
678 YOUTH SERVICES CENTER	5,889,731	5,971,775	5,971,775	5,808,780	6,019,052	6,019,052
693 EMERGENCY MANAGEMENT	482,602	553,498	553,498	510,393	534,520	534,520
703 COUNTY ENGINEER	3,202,029	3,430,425	3,430,425	3,307,442	3,981,077	3,981,077
751 MENTAL HEALTH BOARD	110,132	140,000	140,000	112,429	139,728	139,728
801 GENERAL ASSISTANCE	2,628,096	2,647,315	2,647,315	2,230,561	2,307,315	2,307,315
803 VETERANS & GA ADMINISTRATION	758,169	762,121	770,121	768,338	804,323	804,323
805 HEALTH & HUMAN SERVICES	3,685,145	4,452,618	4,452,618	4,382,412	4,227,571	4,118,918
837 HUMAN SERVICES	249,879	305,426	305,426	293,986	409,098	429,243
	<u>88,523,598</u>	<u>96,987,958</u>	<u>96,987,958</u>	<u>92,897,854</u>	<u>98,737,107</u>	<u>99,159,452</u>

GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY	ACTUAL	BUDGET	ACTUAL	FY15 BUDGET	
	REVENUE <u>FY13</u>	<u>FY14</u>	REVENUE <u>FY14</u>	<u>PROPOSED</u>	<u>REVISED</u>
602 COUNTY CLERK	64,065	63,000	62,842	63,000	63,000
603 COUNTY TREASURER	5,257,285	5,257,000	5,340,312	5,381,000	5,381,000
605 ASSESSOR/REGISTER OF DEEDS	2,304,527	2,000,000	1,949,825	2,100,000	2,100,000
606 ROD TECHNOLOGY	112,448	250,000	236,318	220,000	220,000
607 ELECTION COMMISSIONER	398,243	44,250	295,296	390,000	390,000
610 INFORMATION SERVICES	10,656	10,656	13,601	10,656	10,656
611 BUDGET & FISCAL	-	20,000	11,674	15,000	15,000
612 GENERAL GOVERNMENT	1,122	-	3,819	-	-
615 GIS - BASE CONTROL	25	-	-	-	-
621 CLERK OF DISTRICT COURT	485,578	400,000	566,240	400,000	400,000
622 COUNTY COURT	42,359	43,650	43,194	41,150	41,150
623 JUVENILE COURT	384	-	2,337	-	-
624 DISTRICT COURT	231,478	212,500	209,915	223,100	223,100
625 PUBLIC DEFENDER	336,758	353,507	358,675	401,774	401,774
628 JUSTICE SYSTEM MISCELLANEOUS	36,999	17,500	17,901	-	-
645 EXTENSION SERVICE	144,175	151,198	151,956	159,699	159,699
648 RECORDS & INFORMATION MGMT	89,448	84,999	86,389	88,960	88,960
651 COUNTY SHERIFF	1,507,206	1,512,244	1,523,418	1,583,911	1,583,911
652 COUNTY ATTORNEY	1,953,780	1,345,073	1,612,407	1,351,200	1,351,200
671 CORRECTIONS	456,961	485,500	600,869	565,500	565,500
673 JUVENILE PROBATION	-	-	50,000	50,000	50,000
676 COMMUNITY CORRECTIONS	730,697	738,839	1,035,828	1,589,839	1,647,839
678 YOUTH SERVICES CENTER	3,779,063	3,506,040	3,344,098	3,493,468	3,493,468
693 EMERGENCY MANAGEMENT	67,030	355,749	536,784	346,260	346,260
703 COUNTY ENGINEER	3,945	-	-	-	-
801 GENERAL ASSISTANCE	657,379	716,000	309,165	376,000	376,000
837 HUMAN SERVICES	126,959	160,212	162,713	233,646	243,719
999 GENERAL RECEIPTS	70,686,805	72,521,186	72,235,090	75,020,048	75,374,320
	<u>89,485,375</u>	<u>90,249,103</u>	<u>90,760,666</u>	<u>94,104,211</u>	<u>94,526,556</u>

COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND	TREASURER'S					NET FUND
	BALANCE 7/1/2014	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	BALANCE 7/1/2014
11 GENERAL	12,771,137		1,203,754	656,006	88,481	10,822,896
12 WORKERS COMPENSATION LOSS	475,234		10,214	1,756		463,264
13 OTHER SELF INSURANCE LOSS	937,817		96,051			841,766
14 GROUP SELF INSURANCE	4,506,642					4,506,642
18 VISITORS IMPROVEMENT	2,073,067					2,073,067
19 VISITORS PROMOTION	770,173					770,173
20 COUNTY RURAL LIBRARY	21,991					21,991
21 BRIDGE & SPECIAL ROAD	5,796,980		149,771	26,062	2,508,210	3,112,937
22 HIGHWAY	2,596,540		688,822	30,583	966,699	910,436
26 VETERANS AID	11,141					11,141
27 GRANTS	1,060,244		223,880		36,126	800,238
28 KENO	1,604,259					1,604,259
30 ECONOMIC DEVELOPMENT	324,302					324,302
41 DEBT SERVICE	1,725,734					1,725,734
51 BUILDING	506,437					506,437
52 JAIL SAVINGS	875,699					875,699
61 LANCASTER MANOR	780,307		2,526			777,781
63 MENTAL HEALTH	211,418		68,129	28,304		114,985
64 WEED CONTROL	101,669		6,417	4,394		90,858
65 COUNTY/CITY PROPERTY MGMT	502,939	95,664	78,569	39,233		480,801
66 PROPERTY MANAGEMENT	140,922		27,675	5,099		108,148
67 CITY BUILDING MAINTENANCE	418,669		1,673			416,996
	<u>38,213,321</u>	<u>95,664</u>	<u>2,557,481</u>	<u>791,437</u>	<u>3,599,516</u>	<u>31,360,551</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

GENERAL FUND	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY15</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>	
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00	
COUNTY CLERK	10.00	10.00	10.00	10.00	10.00	(1) - 6 positions have been eliminated since FY11
COUNTY TREASURER (1)	39.00	39.00	40.00	42.50	45.00	(2) - 2 positions not filled this fiscal year, 2 have been eliminated
ASSESSOR/DEEDS (2)	43.00	43.00	43.00	43.00	47.00	(3) - Positions fluctuate based on number of elections
ELECTION COMMISSIONER (3)	18.30	12.30	12.80	10.30	13.30	(4) - 1 position was added to help with audit purposes
BUDGET & FISCAL (4)	3.00	3.00	2.00	2.00	2.00	(5) - GIS was merged with County Engineer budget
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	3.00	(6) - 1.5 positions will not be filled this fiscal year
G.I.S. - BASE CONTROL (5)	-	5.00	5.00	5.00	5.00	(7) - a juvenile division attorney will be hired in January an investigator position was hired in FY14
CLERK OF DIST COURT (6)	23.50	22.50	22.50	23.50	25.00	
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	(8) - 1 position was hired in FY14
DISTRICT COURT	13.75	13.75	13.75	13.50	12.75	(9) - Hiring to get staff right for new jail
PUBLIC DEFENDER (7)	35.45	34.45	33.45	33.45	33.45	(10) - Diversion Services employees - STOP
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	(11) - Grant Funded position was hired
COOPERATIVE EXTENSION	8.05	8.05	8.05	8.05	8.15	(12) - FY15 only includes Crisis Center employees
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.00	
COUNTY SHERIFF	101.00	101.00	98.00	98.20	98.90	
COUNTY ATTORNEY (8)	69.50	68.50	67.50	70.50	70.50	
CORRECTIONS (9)	219.80	215.80	164.80	164.00	162.90	
COMMUNITY CORRECTIONS (10)	28.90	26.90	23.50	23.70	17.95	
YOUTH SERVICES CENTER	56.19	55.78	56.19	56.19	59.11	
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	2.00	
COUNTY ENGINEER (5)	40.00	35.00	35.00	35.00	35.00	
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	
VETERANS SERVICE/GENERAL ASSISTANCE	10.00	10.00	10.00	10.00	12.00	
HUMAN SERVICES (11)	4.50	3.50	2.50	3.00	3.00	
TOTAL GENERAL FUND	751.29	734.88	675.39	679.24	687.26	
OTHER FUNDS						
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	
BRIDGE & SPECIAL ROAD	32.00	32.00	32.00	33.00	33.00	
HIGHWAY	38.00	38.00	39.00	41.00	41.00	
LANCASTER MANOR	-	-	-	-	-	
MENTAL HEALTH (12)	31.35	103.25	102.25	102.05	112.00	
WEED CONTROL	4.40	4.40	4.40	4.44	4.44	
PROPERTY MANAGEMENT	8.50	8.50	8.50	8.50	8.50	
TOTAL	867.04	922.53	863.04	869.73	887.70	

LANCASTER COUNTY

FY2014-15 KENO FUND BUDGET

	<u>FY2014-15 BUDGET</u>
PREVENTION GRANTS (5% OF RECEIPTS)	50,000
VIDEO CONFERENCING	160,424
COMMUNITY INDEX/VITAL SIGNS (Lincoln Community Foundation)	1,500
EAST BELTWAY	100,000
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)	1,250,000
TOTAL PROJECTS	<u>1,561,924</u>
FUNDED WITH:	
FUND BALANCE 6-30-14	1,604,259
ESTIMATED RECEIPTS	900,000
	<u>2,504,259</u>