

**MINUTES
DEPARTMENTAL BUDGET HEARINGS
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING, ROOM 113
TUESDAY, JUNE 3, 2008
1:00 P.M.**

Commissioners Present: Bob Workman, Chair
Bernie Heier, Vice Chair
Larry Hudkins
Deb Schorr
Ray Stevens

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

The Chair opened the meeting at 1:00 p.m.

Libraries (020)

Appearing were Carol Connor, Library Director, and Greg Mickells, Assistant Library Director. Connor distributed a memo regarding the Library Services funding contract for fiscal year 2008-09 (**Exhibit A**) and a packet of promotional materials (copy on file).

Connor indicated while she had no definite budget numbers for next year at this time, any increase would be minimal.

Mickells gave a brief overview of the new adult reading program. He noted numerous books are now available for downloading. He added the trend is for libraries to expand services and this is one example as people are now more electronically driven. Connor said this service also benefits those in rural areas who no longer have to drive into Lincoln to check out books. Schorr inquired how this new service is being promoted. Mickells said information is available on the Library's web site. Hudkins suggested contacting KFOR for additional promotional opportunities.

Miscellaneous Budgets

Budget & Fiscal (611)

Meyer noted his budget decreased 1.5% due to staff turnover.

Visitors Improvement Fund

Meyer explained he split out the balance for next fiscal year as follows: 25% for grants, 25% for bid fees and 50% for miscellaneous. He noted the \$750,000 payment to the City for the arena study will practically wipe out the miscellaneous balance.

Hudkins liked the split and added, if it would help, the \$750,000 payment to the City could be done in installments versus a lump sum. Schorr added there may be need to reallocate the split percentages in the future.

In response to Workman's inquiry regarding Mayor Beutler's announcement on increasing fees on hotel rooms, Meyer said he was unsure how this would affect the Visitors Improvement Fund.

Weed Control (064)

Appearing was Russ Shultz, Weed Control Superintendent, who gave a brief overview of his budget. He noted there may be some merit to adjusting the budget split to 60/40 with the City paying 60%. He based this on inspection numbers.

Shultz said revenues will be down \$10,000 due to the discontinuation of a noxious weed control contract.

Hudkins questioned whether the \$1,000 expenditure for new ceiling tiles should instead come out of the Building Fund. Meyer said he spoke to Don Killeen, County Property Manager, who recommended this cost be kept in the Weed Control budget.

Heier inquired whether Weed Control needed summer help. Shultz indicated he depends on seasonal help for inspections, adding that one County inspector had already been sacrificed due to budget restraints. Heier reminded Shultz that County inmates would be available to help with weed removal but probably not inspections.

Shultz pointed out that while the noxious weed budget steadily declined over the years, it would be better for reductions to come from the weed abatement side.

In response to Meyer's inquiry, Shultz said his remaining budget for fiscal year 2008 should be on track.

Information Services (610)

Doug Thomas, Information Services Director, appeared and indicated his budget is down \$77,000 for next year due to a reduction in full-time employees, networking rates and computing costs.

With regard to running fiber optic cable to the Youth Services Center, Thomas indicated an agreement with the City should be available within a few weeks. He hoped installation could be completed by early summer.

Workman inquired about potential budgetary impacts due to Information Services' loss of the Assessor's property database. Thomas indicated while some fixed costs need to be recovered, other departments picked up the slack without any overall rate increases. He explained the Assessor's old system, Oasis, was no longer supported so they were pushed into finding an alternative (Orion).

Meyer questioned the costs associated with the City and County switching e-mail programs. Thomas said these costs should be neutral for a few years with potential reductions in the future. To keep costs down, Information Services will be encouraging departments not to transfer their existing e-mails into the new program unless absolutely necessary.

Workman asked if additional City budget cuts are anticipated. Thomas thought his proposed budget was okay at this time.

In response to Schorr's inquiry, Thomas said the general assistance costs are ongoing. Schorr thought the computer project was completed. Meyer said he would contact Gary Chalupa, General Assistance Director, for clarification.

Microcomputer Fund

With regard to the microcomputer fund, Meyer budgeted the same amount (\$115,500) for next fiscal year. He said this figure could likely be reduced to \$100,000 as, to date, just over \$90,000 has been spent.

Meyer highlighted additional costs as follows: \$2,160 for Global Soft Maintenance (which will allow him to manipulate numbers from spreadsheets); \$40,000 for a LIFE upgrade; \$50,000 for an information technology (IT) consultant and \$20,000 for TRIM consulting.

With regard to the IT consultant, Thorpe said there are a variety of glaring issues related to the County's computer technology needs. She mentioned the County may not be getting the most "bang for its buck" and thought it would be wise to have someone review and organize an overall plan as many departments are building their own systems and hiring IT specialists. A consultant could review ongoing needs and current projects to see if the County is appropriately positioned for the future. She added the e-mail and e-discovery situations are also not in good shape.

Workman asked how changes would be implemented as the County currently has a contract with City Information Services. Thorpe said a consultant could review what the County is currently spending and evaluate what it would take to implement any recommendations. She felt it might also be beneficial to have an IT person housed in the Department of Administrative Services to assist with county-wide issues other than TRIM and web design.

Visitors Promotion (019) - This hearing was held on May 22, 2008.

Election Commissioner/Jury Commissioner (607/627)

Appearing were Dave Shively, Election Commissioner, and Maura Kelly Tolzin, Deputy Election Commissioner. The following documents were distributed:

1. Fiscal Year 2009 Budget Request (**Exhibit B**);
2. Election Commissioner Turnout Statistics 1997-Present (**Exhibit C**); and
3. Jury Commission Statistics Comparison (**Exhibit D**).

With regard to the jail financing issue, Shively clarified it really did not cost more to include this item on the primary election ballot.

Shively gave a brief overview of the 2008-09 budget. He noted three major elections, including the Presidential General Election in November, will be conducted. Budget increases also include postage (primarily due to the increase in early/absentee ballot requests, as well as a rate increase), board worker training (due to additional state and federal requirements and minimum wage rate increases) and programming and ballot layouts.

In response to Meyer's inquiry regarding the use of Information Services, Shively indicated these costs have been substantially reduced as there is now a statewide voter registration system.

Schorr questioned the 26% increase in rent. Shively said this is primarily for polling places. Schorr recommended these costs be separated from the Election Commission office space rent. She also questioned the 57% increase for information services for the jury commissioner. Shively said he would look into this issue.

Heier inquired about the dramatic salary increases for the election commissioner and deputy commissioner. Shively clarified that this was a typographical error.

With regard to the microcomputer request, Shively said this is for a scanner and label makers which will better assist staff with verification of petition signatures.

Agricultural Society

Appearing were Ron Snover, Lancaster Event Center Manager; Jay Wilkinson and Karen Rutt. Snover distributed the following documents:

1. Agricultural Society General Fund Budget (**Exhibit E**);
2. Agricultural Society Capital Projects (**Exhibit F**);
3. General Fund Budget - Event Center Only (**Exhibit G**);
4. Agricultural Society Balance Sheet as of April 30, 2008 (**Exhibit H**);
5. Ag Society/Fair Profit and Loss YTD Comparison, 12/07 through 4/08 (**Exhibit I**);

6. Ag Society/Building Profit and Loss YTD Comparison, 12/07 through 4/08 (**Exhibit J**); and
7. Ag Society/Event Center Profit and Loss YTD Comparison, 12/07 through 4/08 (**Exhibit K**).

Snover said he is predicting a \$50,000 revenue increase for next budget year. He highlighted increases in advertising, rentals, electricity, water and sewer.

Snover noted while there was a \$56,880 shortfall from last year's County Fair, the Event Center profit is expected to be \$235,761.

With regard to capital projects, Snover said the budget reflects an expense of \$87,500 for such things as building repair and maintenance, concrete and parking lot improvements. He noted the biggest demand is for more parking and permanent seating.

Stevens thought it absurd that an agency showing a \$500,000 loss for next budget year would request \$87,000 for capital improvements when it cannot make principal and interest payments. Hudkins disagreed, noting the County is required to fund a fair. Workman pointed out the Event Center is nearing the \$2,000,000 revenue mark. Stevens said after receiving \$20 million, the Agricultural Society should be guaranteeing at least a 1% return.

Heier inquired about the Event Center's fiscal impact to the City of Lincoln. Snover said only six people brought campers to the last show - the others stayed in local hotels. He estimated a \$100,000 impact.

Schorr questioned the advertising increase from \$15,000 to \$35,000. Snover said they are increasing promotional efforts for both the Event Center and the County Fair.

Workman asked about the impact of losing the State Fair. Snover said a handful of those events have been booked at the Event Center, although, dates for next year are filling up fast. Kearney has also called about availability after their fairgrounds received considerable storm damage last week.

Workman and Hudkins thanked Snover and his staff for their efforts, adding that after losing the State Fair, the facility is in a position to grow the County Fair.

Risk Management (012/013)

Appearing were Sue Eckley, County Risk Manager; and Kari Wiegert, Risk Management Specialist. The following documents were distributed:

1. Worker's Compensation Premium History (**Exhibit L**);
2. Trend of Worker's Compensation Costs (**Exhibit M**);
3. General Liability Premium History (**Exhibit N**);
4. Trends of General Liability Claim Costs (**Exhibit O**); and
5. Trends of Automobile Coverage (**Exhibit P**).

Eckley noted the market is relatively flat, therefore, she did not anticipate much cost increase for next year. She noted the UNICO contract will be discussed at Thursday's staff meeting as they are proposing a slight increase.

Eckley indicated she would like to see the wellness budget remain at \$15,000 to help cover the cost of annual employee blood draws and flu shots.

In response to Schorr's inquiry, Eckley said she has been kept in the loop with regard to builder's risk insurance for the new jail.

Adult Probation/Intensive Supervision (674/675)

Appearing was Steve Rowoldt, Chief Probation Officer. The following documents were distributed:

1. Three changes which occurred in Adult Probation within the past year (**Exhibit Q**);
2. Budget spreadsheet (**Exhibit R**); and
3. Projected rent for 2008-09 (**Exhibit S**).

Rowoldt explained that Intensive Supervision Probation (ISP) merged into Adult Probation. He requested \$1,000 of office supplies be transferred from the ISP budget to Juvenile Probation since one ISP officer has been assigned to that department.

He added a \$50,000 savings will be reflected in his budget next year as the State of Nebraska has chosen to fund one probation officer.

Rowoldt indicated he is working with Don Killeen, County Property Manager, to acquire additional probation space in Trabert Hall. He said offenders tend to feel more "in their element" there versus the Hall of Justice. Schorr inquired about Trabert Hall parking. Rowoldt felt it was adequate.

With regard to the microcomputer request, Rowoldt said he has a 5-6 year rotating schedule with nine new machines being proposed for replacement next year.

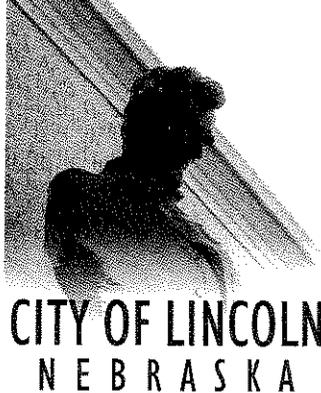
Adjournment

MOTION: Schorr moved and Stevens seconded adjournment of the departmental budget hearings at 3:17 p.m. Motion carried unanimously.

Dan Nolte
County Clerk

DATE: June 2, 2008
TO: Bob Workman, Chair
Lancaster County Board of Commissioners
FROM: *Carol J. Connor*
Carol J. Connor, Library Director
SUBJECT: Funding for Contract for Library Services
Fiscal Year 2008-09

EXHIBIT
tabbies
A



CITY OF LINCOLN
NEBRASKA

MAYOR CHRIS BEUTLER
lincoln.ne.gov

Lincoln City Libraries
Carol J. Connor, Director
136 South 14th Street
Lincoln, Nebraska 68508-1899
402-441-8500
library@lincolnlibraries.org
lincolnlibraries.org

The library's fiscal year 2008-2009 budget request to Mayor Beutler is under consideration. Our request does not include new services or additional staffing. A specific funding request is not available at this time. As soon as that information is available, I will send you the information.

The services provided through the contract are: access to all the services and collections of Lincoln City Libraries, Home Outreach by Mail, youth and adult summer reading programs, biweekly bookmobile service at 10 county sites. County resident cardholders have remote access to library service via their personal computers. They can search the library's catalog and place requests for materials via the Internet through the library's Web site. New features on the Web site now allow cardholders to download books directly to their computer, ask questions via email or instant messaging, attend an online book club or conduct research using a variety of electronic resources. The Web site can also be translated into five different languages with the click of a button.

The 2008 Summer Reading County Outreach program is being held at 11 county sites. This summer's program, "Catch the Reading Bug" is available at Bennet, Davey, Denton, Firth, Hallam, Hickman, Holland, Malcolm, Panama, Raymond, and Waverly and includes storytelling, books for checkout, craft activities and distribution of summer reading materials. New in 2008 is our first ever Adult Summer Reading Program, "Everyone's Reading." County residents can sign up online or at Lincoln City Libraries for our summer reading programs.

Library card registration of residents living outside Lincoln but within Lancaster County is 13,616. This represents 6.7% of registered borrowers as of May 31, 2008.

During fiscal year 2006-07, county circulation reached 265,309 which represents 8.4% of the total circulation of 3,142,333.

A copy of the Library Services Contract is attached. If I can provide additional information, please contact me. Thank you for your consideration of this request.

CJC/bh

cc: Lancaster County Board of Commissioners; Library Board; Dennis Meyer, Director, Budget & Fiscal; Steve Hubka, City Budget Officer
Lincoln City Libraries fosters the power of reading and provides open access to all forms of information to enrich people's lives every day.

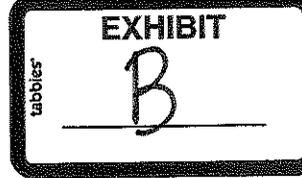




David J. Shively
Commissioner
Maura Kelly Tolzin
Chief Deputy

Election/Jury Commissioner
601 North 46th Street
Lincoln, Nebraska 68503-3720

Telephone: (402) 441-7311
FAX: 441-6379



Election Commissioner (607) Fiscal Year 2008-2009 Budget Request

Highlights of Budget

- 1) Three major elections will be conducted during 2008-2009 including the "Biggie", the Presidential General Election in November. One major election was conducted in the 2007-2008 budget cycle.
 - A) Presidential General – May 13, 2008
 - B) City Primary – April 7, 2009
 - C) City General – May 5, 2009
- 2) Postage costs continue to increase for us. This is primarily due to increases in early/absentee ballot requests but also due to rate increases by the U.S. Postal Service. In the 1996 Presidential Election 1 in every 22 ballots that were cast were cast using an early/absentee ballot. In the 2004 Presidential election 1 in every 6 ballots that were cast were cast using an early/absentee ballot. And, in the 2008 Primary Election 1 in every 4 ballots were cast by an early/absentee ballot. I don't believe that this has leveled off yet. (Please see attachment.)
- 3) Board worker training is an extremely important area and has forced us to add additional time for training which costs us additionally to pay those workers for their time while attending training.
- 4) Increases in minimum wage have greatly affected our budget. The minimum wage increased last summer by 70 cents and is scheduled to increase by another 70 cents again this summer and again next summer. This increase alone increased our 2008-09 budget by \$49,000.
- 5) In addition, Programming and Ballot Layout costs from Election Systems and Software have increased by almost 35% over the last year.

Areas of potential concern for Future Budgets

- 1) Any changes in state or federal law can cost us additionally depending on the mandates encompassed by those new laws.
- 2) Postage costs.

Areas of opportunities for Future Budgets

- 1) All mail elections. As you are aware, the legislature passed our suggested legislation to allow us to conduct Road Improvement Elections by mail. State law permits us to conduct other elections by mail as long as they only involve issues (i.e. bond elections) and not candidates. We will only attempt this for smaller type elections, however, we hope to be able to try this sometime soon.

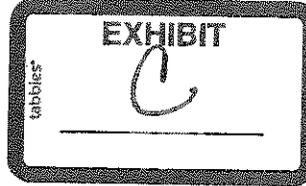
Jury Commissioner (627) Fiscal Year 2007-2008 Budget Request

Highlights of Budget

- 1) We are noticing that the number of jury trials that are actually being tried has gone up significantly and with that goes an increase in the number of jurors that are actually called in to report.
- 2) Postage costs also continue to increase for us since so much of contact with jurors is through the mail.

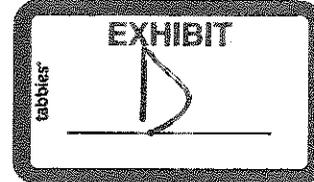
Lancaster County Election Commissioner Turnout Statistics 1997- Present

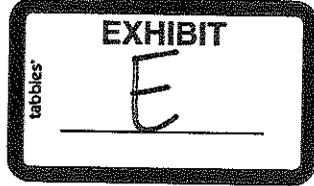
Election	Total		Turnout Percentage	Requested Absentee		Absentee	
	Registered	Total Voting		Absentee Ballots	Turnout Percentage	Ballots Counted	Absentee Percentage
May 13, 2008 Presidential Primary	171,906	44,902	26.12%	12,754	10,927	24.34%	
May 1, 2007 City General	154,647	49,641	32.10%	10,956	9,623	19.39%	
April 3, 2007 City Primary	154,623	28,232	18.26%	8,882	7,268	25.74%	
February 13, 2007 Highlands Rd Imp Dist	58	41	70.69%	25	24	58.54%	
November 7, 2006 State General	172,298	94,214	54.68%	20,165	18,622	19.77%	
May 9, 2006 State Primary Election	172,476	61,375	35.58%	9,011	7,977	13.0%	
February 14, 2006 Lincoln School Bond	155,258	37,362	24.2%	5,270	4,883	13.1%	
September 13, 2005 Waverly School Bond	6,839	1,664	24.3%	137	127	7.6%	
May 3, 2005 City General Election	144,371	43,152	29.89%	6,998	6,176	14.3%	
April 5, 2005 City Primary Election	144,088	28,180	19.56%	5,221	4,270	15.2%	
November 2, 2004 Presidential General	159,174	125,580	78.8%	21,476	20,369	16.0%	
September 14, 2004 Lincoln Special Bond	132,911	34,215	25.7%	4,745	3,966	11.6%	
May 11, 2004 Presidential Primary	146,043	37,379	25.6%	4,929	4,260	11.4%	
May 6, 2003, City General Election	128,480	47,475	36.9%	6,685	5,912	12.4%	
April 8, 2003 City Primary Election	127,856	26,831	20.9%	5,250	4,467	16.7%	
November 5, 2002 State General	146,455	68,839	47.0%	8,550	7,785	11.3%	
May 14, 2002 State Primary	143,959	26,203	18.2%	2,466	2,138	8.2%	
May 1, 2001 City General Election	130,963	33,537	25.6%	4,361	3,858	11.5%	
April 3, 2001 City Primary Election	131,568	39,135	29.7%	3,409	3,135	8.0%	
November 7, 2000 Presidential Election	145,392	107,823	74.1%	12,460	11,893	11.0%	
May 9, 2000 Presidential Primary	145,092	37,299	25.7%	2,356	2,200	5.9%	
October 5, 1999 LPS Bond Issue	128,997	39,040	30.2%	2,204	2,078	5.3%	
May 4, 1999 City General Election	125,928	48,981	38.9%	2,227	2,152	4.4%	
April 6, 1999 City Primary Election	125,345	29,621	23.6%	1,126	1,023	3.5%	
November 3, 1998 State General Election	141,653	80,553	56.8%	3,990	3,759	4.6%	
May 12, 1998 State Primary Election	139,434	51,230	36.7%	1,822	1,713	3.3%	
May 6, 1997 City General Election	123,683	37,709	28.1%	1,172	1,092	2.9%	
April 8, 1997 City Primary Election	123,345	20,510	16.6%	590	534	2.6%	
November 5, 1996 Presidential Election	137,266	98,615	71.8%	5,294	4,902	5.0%	
May 14, 1996 Presidential Primary	130,292	36,499	28.0%	1,455	1,330	3.6%	



Jury Commission Statistics Comparison

	<u>June 06 - May 07</u>	<u>June 07 - May 08</u>	<u>Difference</u>	<u>Percentage Difference</u>
Number of Qualification Forms Mailed	12,654	12,869	215	1.70%
Total number of Qualified Jurors	6,037	6,484	447	7.40%
Number of Jurors Called to Report	3,198	4,344	1,146	35.83%
Number of Jurors Actually Seated	812	1,091	279	34.36%
Number of Jury Trials Held	85	108	23	27.06%
Number of Jury Trial Cancelled	48	38	-10	-20.83%
Total number of Jurors Processed	11,319	13,083	1,764	15.58%





Lancaster County Agricultural Society
General Fund Budget
 For the Fiscal Year Ended November 30, 2008 & 2009

6/3/08

Account No.	Description	Budgeted 2006/2007	Actual 2006/2007	Budgeted 2007/2008	Estimated 2007/2008	Budgeted 2008/2009
INCOME - GENERAL AND FAIR						
3001	County tax receipts	186,586	183,522	191,530	191,530	193,800
	Less: Co Treas. Comm. & delinquencies	(12,207)	(3,678)	(12,530)	(12,530)	(3,800)
	Net property taxes	174,379	179,844	179,000	179,000	190,000
	Homestead exemption	-	4,470	-	-	-
	Motor-vehicle pro-rate	600	528	600	600	600
	In-lieu	200	122	200	200	200
	Total taxes	175,179	184,964	179,800	179,800	190,800
3910	Interest income	40	797	85	85	120
3920	Hog sales	9,600	4,438	9,600	9,600	4,500
	Shaving and bedding income	-	-	-	-	-
3925	Family Night BBQ	2,100	2,789	4,100	4,100	3,000
3927	Figure 8 Inc	-	4,635	5,000	5,000	6,000
3928	Demolition Derby	10,000	8,020	5,000	5,000	7,000
3929	Hot Rod Pullers	-	1,535	-	-	3,000
3930	Entry fees	6,000	7,870	8,000	8,000	8,000
3955	Miscellaneous income	700	2,548	500	500	1,000
3960	Carnival income	5,500	6,105	6,000	6,000	8,000
3965	Sponsorship/advertising	7,000	15,227	8,000	8,000	50,000
3939	Vendor inc/booth rental	8,000	12,000	9,000	9,000	15,000
	Notes issued	-	-	-	-	-
	Transfers in	-	-	-	-	-
	Total local receipts	48,940	65,964	55,285	55,285	105,620
	Total fair receipts	224,119	250,928	235,085	235,085	296,420
EXPENSES - GENERAL AND FAIR						
4000	Premiums	30,000	22,199	30,000	30,000	25,000
4001	Hog sale checks	9,900	4,813	9,600	9,600	4,500
4004	Office expenses	2,000	2,414	2,500	2,500	4,000
4005	Judges	10,000	7,268	10,000	10,000	10,000
4006	Misc show expense	100	2,241	100	100	1,500
4007	Fair helpers	15,500	2,544	19,000	19,000	3,500
4010	Family night/BBQ	3,000	2,286	3,000	3,000	2,500
4011	Watermelon feed	400	939	400	400	1,000
4013	Figure 8 expense	-	6,440	-	-	6,000
4014	Demolition Derby	-	6,440	-	-	6,000
4017	Payroll expense	51,800	54,950	50,000	50,000	58,000
4018	Fair Board expense	1,000	246	1,000	1,000	500
4019	Contract labor	-	2,868	-	-	3,000
4020	Postage	1,500	261	1,500	1,500	1,000
4022	Hot Rod Expense	-	2,800	-	-	3,000
4025	Advertising	14,000	23,486	14,000	14,000	35,000
4030	Printing and publishing	5,500	4,642	5,500	5,500	5,000
4035	Dues and fees	700	1,302	700	700	2,500
4045	State Fair Board dues	400	150	400	400	200
4050	Rental building and equip	5,300	10,719	9,000	9,000	11,000
4055	Telephone	500	429	500	500	500
4056	Gas	1,600	2,249	2,500	2,500	2,500
4056	Electricity	8,000	11,262	15,000	15,000	20,000
4057	Water and sewer	800	2,453	3,000	3,000	5,000
4200	Miscellaneous	1,500	3,479	1,500	1,500	500
4070	Awards dinner	2,000	-	2,000	2,000	5,500
4071	Food	-	5,902	-	-	-
4071	Other paper supplies	-	-	-	-	2,000

Lancaster County Agricultural Society
General Fund Budget
 For the Fiscal Year Ended November 30, 2008 & 2009

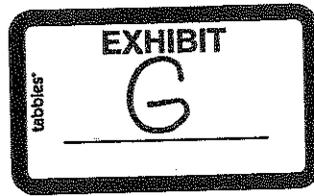
6/3/08

Account No.	Description	Budgeted 2006/2007	Actual 2006/2007	Budgeted 2007/2008	Estimated 2007/2008	Budgeted 2008/2009
4071	Shaving/bedding costs	-	1,712	-	-	500
4074	Taxes and licenses	200	100	200	200	500
4075	Ribbons and awards	7,500	2,121	7,500	7,500	5,000
4080	Supplies	3,500	2,499	3,500	3,500	3,500
4081	Web site development	1,100	154	500	500	500
4085	Fair entertainment	8,000	13,031	13,000	13,000	15,000
	Demolition Derby	10,000		10,000	10,000	-
4095	Accounting	14,900	18,101	14,900	14,900	20,000
	Business planning	-		-	-	-
4096	Legal	13,000	12,264	26,000	26,000	20,000
	Phase II	15,000		15,000	15,000	15,000
	Consulting - Economic Impact	-		-	-	-
	Consulting - Additional Marketing	5,000		-	-	-
4100	Insurance	17,000	19,783	20,000	20,000	28,000
4130	Equipment expenses	4,500	3,700	4,500	4,500	4,500
4132	Janitorial Supplies	1,500	1,481	1,500	1,500	2,000
4133	Repairs and Maintenance	-	1,063	1,000	1,000	1,500
4135	Garbage hauling	1,500	698	1,500	1,500	1,500
4136	Travel	12,000	5,302	10,000	10,000	8,000
4137	Meals	-	420	-	-	-
4138	Marketing	-	1,313	-	-	5,000
4156	Capital outlay	2,500		2,500	2,500	
4407	Superintendents	-	2,277	1,000	1,000	3,000
5149	Education		105			500
	Open Dressage					100
	Debt service - principal	54,018	14,705	-	-	-
	Debt service - interest	1,242	3,295	-	-	-
	Expenses - General and Fair	<u>337,960</u>	<u>288,906</u>	<u>313,800</u>	<u>313,800</u>	<u>353,300</u>
	Net income (loss) - Fair	(113,841)	(37,978)	(78,715)	(78,715)	(56,880)
	Net income - Event Center	108,520	7,801	208,873	208,873	235,761
	Total income	<u>(5,321)</u>	<u>(30,177)</u>	<u>130,158</u>	<u>130,158</u>	<u>178,881</u>

Lancaster County Agricultural Society
Capital Projects
 For the Fiscal Year Ended November 30, 2008 & 2009

6/3/08

Account No.	Description	Budgeted 2006/2007	Actual 2006/2007	Budgeted 2007/2008	Estimated 2007/2008	Budgeted 2008/2009
INCOME						
3001	County tax receipts	105,185	104,299	94,535	94,535	85,680
	Less: Co Treas. Comm. & delinquencies	(6,881)	(2,091)	(6,185)	(6,185)	(1,680)
	Net property taxes	98,304	102,208	88,350	88,350	84,000
	Homestead exemption	-	2,494	-	-	-
	Motor-vehicle pro-rate	500	298	500	500	500
	In-lieu	150	69	150	150	150
	Interest income	-	35,428	-	42,318	-
	Donations	-	500,000	-	-	-
	Debt issued	-	7,695,000	-	-	-
	Transfers in	-	-	-	-	-
	Total income	98,954	8,335,497	89,000	131,318	84,650
EXPENSES						
	Repairs and maintenance	-	6,978	-	-	25,000
	Concrete	-	-	-	-	15,000
	Concession stand	-	-	-	-	10,000
	Parking lot improvements	15,600	12,494	13,600	13,600	10,000
	Computer controllers	-	-	5,000	5,000	5,000
	Heating/cooling controllers	-	2,254	5,000	5,000	5,000
	Lighting controllers	-	27,893	15,500	15,500	5,000
	Landscaping	6,000	1,680	6,000	6,000	2,500
	Other improvements	-	16,673	-	-	10,000
	Phase II	-	696,036	-	7,067,885	-
	Thermal well field	33,900	16,500	33,900	33,900	-
	Capital outlay	-	4,404	-	-	-
	Light Poles	16,000	-	-	-	-
	Lincoln room flooring	-	15,642	-	-	-
	Road improvements	10,000	-	10,000	10,000	-
	Lighting - Pavilion II	2,500	-	-	-	-
	Showers/Bathroom - Exhibit Hall	14,954	525	-	-	-
	Transfers out	-	-	-	-	-
	Total expenses	98,954	801,079	89,000	7,156,885	87,500
	Net income (loss)	-	7,534,418	-	(7,025,567)	(2,850)



Lancaster County Agricultural Society
General Fund Budget - Event Center (Only)
 For the Fiscal Year Ended November 30, 2008 & 2009

6/3/08

Account No.	Description	Budgeted 2006/2007	Actual 2006/2007	Budgeted 2007/2008	Estimated 2007/2008	Budgeted 2008/2009
INCOME - EVENT CENTER						
	Rental income	500,000	507,003	595,000	595,000	620,000
	Concessions	300,000	387,609	375,000	375,000	500,000
	Grants and donations	4,500		4,500	4,500	500
	Advertising and sponsorships w/outdoor sign	40,000	26,770	120,000	120,000	120,000
	Ticket commissions	-	7,961	-	-	500
	Ticket sales					90,000
	ATM commissions	-	3,607	5,000	5,000	2,500
	Security and labor charges	55,000	67,183	55,000	55,000	75,000
	Vendor income		1,345			5,000
	Shavings/beddings	40,000	49,818	55,000	55,000	60,000
	Bedding and hay sales	-	-	-	-	-
	Miscellaneous income	3,000	1,494	3,000	3,000	5,000
	Interest income	1,700	2,710	1,700	1,700	2,500
	Internet income					1,500
	Donations		200			
	Note proceeds	-	-	-	-	-
	Income - Event Center	<u>944,200</u>	<u>1,055,700</u>	<u>1,214,200</u>	<u>1,214,200</u>	<u>1,482,500</u>
EXPENSES - EVENT CENTER						
	Salaries	325,000	415,456	360,000	360,000	425,000
	Employee benefits	17,000	13,029	17,000	17,000	20,000
	Payroll tax expense	29,000	28,275	32,000	32,000	40,000
	Contract labor	1,000	20,799	20,000	20,000	25,000
	Advertising	9,500	14,165	15,000	15,000	35,000
	Dues and subscriptions	400	984	1,000	1,000	1,000
	Concessions expense	100,000	151,354	140,000	140,000	190,000
	Shavings/bedding costs	35,000	38,319	40,000	40,000	45,000
	Education	-	-	500	500	500
	Supplies and office expense	9,000	6,732	12,000	12,000	14,000
	Postage	700	1,050	800	800	1,500
	Rental, building and equipment	25,000	8,015	15,000	15,000	8,000
	Electrical setup & show expenses	25,000	1,063	6,000	6,000	8,000
	Travel	6,000	221	3,000	3,000	5,000
	Meals	6,000	730	2,500	2,500	1,500
	Telephone and utilities	100,000	-	-	-	-
	Telephone	-	3,932	6,000	6,000	4,500
	Gas	-	41,933	70,000	70,000	85,000
	Electric	-	76,027	70,000	70,000	95,000
	Water/Sewer	-	7,879	7,000	7,000	8,000
	Garbage hauling	3,000	4,210	4,000	4,000	6,500
	Contracted entertainment	-	13,535	-	-	75,000
	Taxes and licenses	2,500	4,319	2,500	2,500	5,000
	Insurance	35,000	46,220	40,000	40,000	40,000
	Professional fees	8,000	1,042	8,000	8,000	8,000
	Bad debt expense	10,000	-	1,000	1,000	5,000
	Miscellaneous	-	2,811	500	500	-
	Repairs and maintenance	15,000	64,061	35,000	35,000	25,000
	Operating supplies	6,000	4,754	6,000	6,000	8,000
	Web site development	1,000	75	2,500	2,500	-
	Marketing	4,000	12,002	24,000	24,000	15,000
	Capital outlay	15,000	8,637	12,000	12,000	-
	Bank charges	-	470	500	500	500
	Donations					5,000
	Debt service - principal	39,330	43,529	43,918	43,918	32,218
	Debt service - interest exp	8,250	12,271	7,609	7,609	9,521
	Transfers out	-	-	-	-	-
	Expenses - Event Center	<u>835,680</u>	<u>1,047,899</u>	<u>1,005,327</u>	<u>1,005,327</u>	<u>1,246,739</u>
	Net income	<u>108,520</u>	<u>7,801</u>	<u>208,873</u>	<u>208,873</u>	<u>235,761</u>

Balance Sheet
 As of April 30, 2008



	Apr 30, 08
ASSETS	
Current Assets	
Checking/Savings	
Event Center Building Cash	
1031-02 · Wells Fargo Donations	2,528.46
1036-02 · First State Bank-Bldg	-1,641.42
1039-02 · County Treasurer	530.18
1040-04 · Wells Fargo - JPA	1,343.42
1041-02 · West Gate Bank Bldg Capital	24,542.82
4042-02 · WGB- Goldman Sachs Bldg Capital	463,570.48
Total Event Center Building Cash	490,873.94
Event Center Operations Cash	
1013-03 · Cash on Hand - Event Center	5,600.00
1015-03 · Cash on Hand -ATM account	2,850.00
1016-03 · West Gate Bank Event Operations	33,143.36
1017-03 · West Gate Bank-ATM Account	3,234.50
1018-03 · West Gate Bank - Operat Savings	10,006.74
Total Event Center Operations Cash	54,834.60
Fair Fund Cash	
1012-01 · Union Bank Fair Operating	49,486.63
1039-01 · County Treasurer	630.43
Total Fair Fund Cash	50,117.06
JPA	
1039-04 · County Treasurer	740,153.38
1060-04 · Wells Fargo -JPA	3,213,332.32
Total JPA	3,953,485.70
Total Checking/Savings	4,549,311.30
Accounts Receivable	
Accounts Receivable	
1045-01 · A/R Fair	4,425.00
1045-03 · A/R Event Center	30,664.94
Accounts Receivable - Other	8,892.25
Total Accounts Receivable	43,982.19
Total Accounts Receivable	43,982.19
Other Current Assets	
Taxes Receivable	
1040-01 · General	3,384.66
1040-02 · Building	1,922.77
1041-04 · JPA	10,753.66
Total Taxes Receivable	16,061.09
1047 · Unbilled receivables	19,611.93
1499 · Undeposited Funds	535.00
1500-01 · Prepaid Expenses-Fair	11,400.00
1550-03 · Concession Inventory	9,060.40
Total Other Current Assets	56,668.42
Total Current Assets	4,649,961.91
Fixed Assets	
Equipment	
1600-03 · Event Center	13,750,746.96
1605-03 · A/D Fixed Assets - Event	-3,507,829.75
Total Equipment	10,242,917.21
1610 · Construction in progress	715,649.70
Total Fixed Assets	10,958,566.91

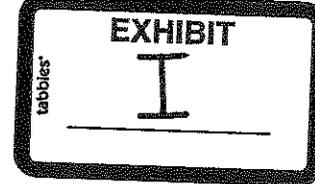
Balance Sheet
 As of April 30, 2008

	Apr 30, 08
TOTAL ASSETS	15,608,528.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	
2530-01 · Accts Payable - Fair	7,796.61
2530-02 · Accts Payable - Building	2,435.00
2530-03 · Accounts Payable - Event Center	47,632.58
Accounts Payable - Other	-99.79
Total Accounts Payable	57,764.40
Total Accounts Payable	57,764.40
Other Current Liabilities	
Deferred Revenue	
2501-03 · Rental Deposits-Event Center	36,727.92
2540-01 · Deferred Revenue- General	525.00
2540-03 · Defered Revenue - Event Center	65,625.00
Total Deferred Revenue	102,877.92
Payroll Liabilities	
2550-03 · Accrued Wages-LEC	5,697.00
2555 · Accrued absences	11,190.49
2600-03 · FICA/Medicare Payable-LEC	-44.66
2610-03 · State Withholding Payable-LEC	856.47
2620-03 · Federal Withholding Payable-LEC	-45.00
2630-03 · UC Tax Payable-LEC	997.45
2660-03 · Child Support Payable-LEC	432.02
Total Payroll Liabilities	19,083.77
Sales & Lodging Tax Payable	
2201-03 · Lodging Tax Payable- Event	-22.56
2202-03 · Sales / Use Tax Payable- Event	4,587.82
Total Sales & Lodging Tax Payable	4,565.26
Total Other Current Liabilities	126,526.95
Total Current Liabilities	184,291.35
Long Term Liabilities	
2805-02 · Lease Purchase District Energy	16,516.62
2808-03 · Loan-CitiCapital	1.00
2810-03 · Loan- Anderson Ford	14,267.58
2811-03 · Loan Overdraft - Pinnacle Bank	5,261.01
2813-03 · Loan - West Gate Bank	140,244.48
2820-04 · Bond Payable-JPA	9,970,000.00
Total Long Term Liabilities	10,146,290.69
Total Liabilities	10,330,582.04
Equity	
Fund Balance	
2900-01 · Fund Balance-General	-125,190.32
2900-02 · Fund Balance-Building	9,064.90
2900-03 · Fund Balance-Event Center	10,886,163.90
2900-04 · Fund Balance-JPA	-2,066,264.19
Total Fund Balance	8,703,774.29
3900 · Retained Earnings	245,976.33
Net Income	-3,671,803.84
Total Equity	5,277,946.78
TOTAL LIABILITIES & EQUITY	15,608,528.82

LANCASTER COUNTY AGRICULTURAL SOCIETY (FAIR)

Profit & Loss YTD Comparison

December 2007 through April 2008

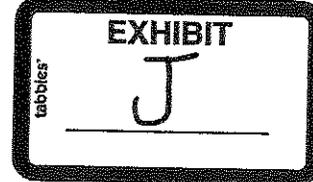


	Dec '07 - Apr 08	Dec '06 - Apr 07
Ordinary Income/Expense		
Income		
3001 · Tax Receipts	89,265.63	86,693.71
3910 · Interest Income	5.12	17.38
3965 · Sponsorship	9,510.00	25.00
3979 · Vendor Income	5,810.00	3,477.50
3999 · Transfers in from other funds	0.00	7,500.00
Total Income	<u>104,590.75</u>	<u>97,713.59</u>
Cost of Goods Sold		
Concession Expenses		
4071F · Food	271.78	0.00
Total Concession Expenses	<u>271.78</u>	<u>0.00</u>
Total COGS	<u>271.78</u>	<u>0.00</u>
Gross Profit	104,318.97	97,713.59
Expense		
Office Expenses		
4004 · Office Expense Other	1,400.15	1,179.98
Total Office Expenses	<u>1,400.15</u>	<u>1,179.98</u>
Professional Fees		
4095 · Accounting	12,554.00	476.00
4096 · Legal	17,409.22	6,158.50
4098 · Lobbying expense	14,600.00	0.00
Total Professional Fees	<u>44,563.22</u>	<u>6,634.50</u>
Travel & Entertainment		
4137-E · Entertainment & Meals Expense	934.00	315.20
4137-L · Lodging Expense	2,032.17	784.20
4137-T · Travel Expense	644.95	0.00
Total Travel & Entertainment	<u>3,611.12</u>	<u>1,099.40</u>
4000 · Premiums	7.20	0.00
4005 · Judges	120.00	55.00
4006 · Other Show Expenses	326.41	552.06
4009 · Open Dressage Show Exp	25.00	25.00
4018 · Board fees	343.00	246.00
4020 · Postage	205.00	117.00
4025 · Advertising	34.04	688.53
4030 · Printing & Publications	3,404.59	4,641.87
4035 · Dues & Subscriptions	175.00	215.00
4045 · State Fair Board Dues	150.00	150.00
4050 · Rental Exp	0.00	150.00
4074 · Taxes and Licenses	0.00	10.00
4080 · Supplies	2,004.14	0.00
4081 · Web Site Develop/Maint	0.00	37.50
4085 · Contracted Fair Entertainment	225.00	3,120.00
4138 · Marketing Expenses	20.94	0.00
4161 · County Treasurer Commission	1,596.17	1,703.35
4999 · Transfers Out to Other Funds	0.00	7,500.00
Total Expense	<u>58,210.98</u>	<u>28,125.19</u>
Net Ordinary Income	<u>46,107.99</u>	<u>69,588.40</u>
Net Income	<u>46,107.99</u>	<u>69,588.40</u>

LANCASTER COUNTY AGRICULTURAL SOCIETY (BUILDING)

Profit & Loss YTD Comparison

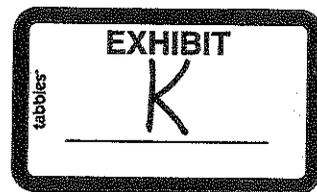
December 2007 through April 2008



	Dec '07 - Apr 08	Dec '06 - Apr 07
Ordinary Income/Expense		
Income		
3001 · Tax Receipts	44,998.47	49,486.28
3910 · Interest Income	5,193.12	0.00
3999 · Transfers in from other funds	560,573.98	0.00
Total Income	<u>610,765.57</u>	<u>49,486.28</u>
Gross Profit	610,765.57	49,486.28
Expense		
Repairs & Maintenance		
4133 · Other	102.56	0.00
Total Repairs & Maintenance	<u>102.56</u>	<u>0.00</u>
4080 · Supplies	495.19	0.00
4156 · Capital Outlay		
4156A · Thermal well field	16,516.61	358.42
4156C · Parking	2,462.40	57.87
4156I · Landscaping	1,355.00	1,275.00
4156L · Serv & upg heat/cool controls	3,286.86	1,126.98
4156M · Serv & upg computer controls	767.44	0.00
4156N · Serv & upg light contr & comput	3,053.13	0.00
4156 · Capital Outlay - Other	19,892.92	264.82
Total 4156 · Capital Outlay	<u>47,354.36</u>	<u>3,083.09</u>
4160 · Bank Fees and Service Charges	200.00	0.00
4161 · County Treasurer Commission	802.96	972.86
4999 · Transfers Out to Other Funds	560,573.98	9,757.73
Total Expense	<u>609,529.05</u>	<u>13,813.68</u>
Net Ordinary Income	<u>1,236.52</u>	<u>35,672.60</u>
Net Income	<u><u>1,236.52</u></u>	<u><u>35,672.60</u></u>

Profit & Loss YTD Comparison

December 2007 through April 2008



	Dec '07 - Apr 08	Dec '06 - Apr 07
Ordinary Income/Expense		
Income		
Concession Income		
3811 · Concession Income	240,071.90	177,090.14
3971 · Percentage of Sales-Non-Taxable	182.31	967.59
3972 · Banquet/Wedding Food & Beverage	34,815.05	12,924.42
3973 · Alcohol Sales	9,909.75	1,104.00
Total Concession Income	284,979.01	192,086.15
Rental Income		
3967-A · Rental Income-Non Taxable	252,602.68	227,647.00
3967-B · Rental Income-Taxable	26,614.41	29,786.93
3968 · Campground Rentals	5,256.00	3,651.10
Total Rental Income	284,473.09	261,085.03
Shavings/Bedding		
3977-NT · Bedding-Non-Taxable	5,310.80	5,550.62
3977-T · Shavings-Taxable	9,602.22	7,315.00
Total Shavings/Bedding	14,913.02	12,865.62
3910 · Interest Income	30.08	179.80
3915 · Donations	100.00	100.00
3955 · Misc Income	14,046.56	268.78
3965 · Sponsorship	500.00	0.00
3965A · IRA Sponsorship	0.00	1,500.00
3966 · Advertising Income	31,574.00	9,300.00
3969 · Ticket Sales	130.00	0.00
3969a · Ticket sale commission	35.40	0.00
3974A · Extreme Bullriding Ticket Sales	25,846.00	0.00
3976 · Security	1,800.00	1,575.00
3977 · Internet Income	1,000.00	350.00
3978 · Labor Charges	3,075.00	2,750.00
3979 · Vendor Income	3,310.00	600.00
3981 · Copies	0.00	20.00
3984 · ATM Income	2,102.00	1,677.00
3999 · Transfers in from other funds	34,013.00	17,257.73
Total Income	701,927.16	501,615.11
Cost of Goods Sold		
Concession Expenses		
4071A · Alcohol	31,569.76	18,060.34
4071F · Food	66,618.34	55,437.80
4071O · Other	9,421.48	9,568.64
Total Concession Expenses	107,609.58	83,066.78
4071B · Shavings/Bedding Cost	9,982.71	8,427.38
Total COGS	117,592.29	91,494.16
Gross Profit	584,334.87	410,120.95
Expense		
Office Expenses		
4003 · Leases	1,198.40	2,504.99
4004 · Office Expense Other	4,497.79	4,349.35
Total Office Expenses	5,696.19	6,854.34
Payroll Expenses		
4015 · Salaries	50,666.04	25,182.74
4015A · Operation labor	71,514.53	76,177.19
4015B · Concession labor		
4019a · Concession contract labor	2,952.00	0.00
5102 · Cornhusker Kiwanis Donation	3,819.41	0.00
4015B · Concession labor - Other	36,378.13	39,155.28
Total 4015B · Concession labor	43,149.54	39,155.28
4015C · Office labor	21,360.43	16,656.81
4016 · Benefits	3,708.49	0.00

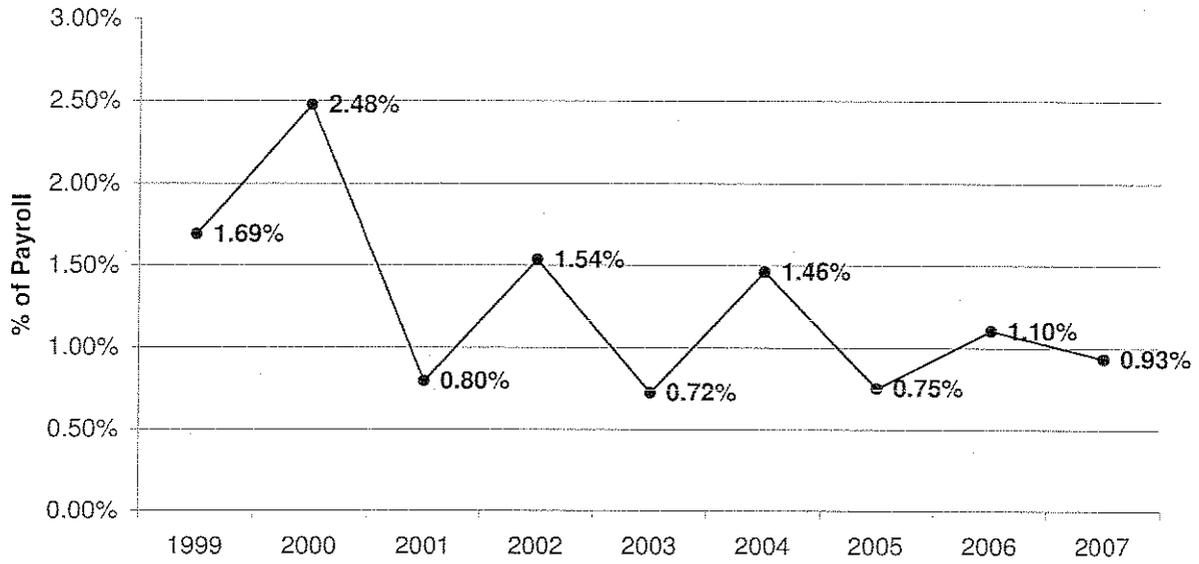
LANCASTER COUNTY AGRICULTURAL SOCIETY (EVENT CENTER)

Profit & Loss YTD Comparison

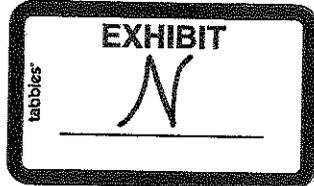
December 2007 through April 2008

	Dec '07 - Apr 08	Dec '06 - Apr 07
4017 · Payroll Taxes	17,429.49	13,987.50
Payroll Expenses - Other	5,718.47	6,949.11
Total Payroll Expenses	213,546.99	178,108.63
Professional Fees		
4096 · Legal	1,562.26	0.00
4098 · Lobbying expense	10,000.00	0.00
Total Professional Fees	11,562.26	0.00
Repairs & Maintenance		
4130 · Snow Removal	9,756.25	14,755.75
4131 · Equipment Expenses	1,035.41	6,948.46
4132 · Janitorial Supplies	9,084.85	2,761.68
4133 · Other	9,510.61	12,589.53
4134 · Gas/Diesel	5,388.01	0.00
Total Repairs & Maintenance	34,775.13	37,055.42
Travel & Entertainment		
4137-E · Entertainment & Meals Expense	396.21	82.67
4137-L · Lodging Expense	762.10	0.00
4137-T · Travel Expense	630.70	60.75
Total Travel & Entertainment	1,789.01	143.42
Utilities		
4055 · Telephone	2,371.61	1,494.14
4056 · Gas	61,427.83	38,820.02
4057 · Electric	42,360.28	39,941.73
4058 · Water/Sewer	3,210.48	2,950.37
4135 · Garbage Hauling	2,456.93	2,346.80
Total Utilities	111,827.13	85,553.06
4006 · Other Show Expenses	2,729.67	0.00
4019 · Show Contract Labor	14,622.97	10,490.50
4020 · Postage	224.41	351.00
4025 · Advertising	6,306.68	2,121.60
4035 · Dues & Subscriptions	430.00	443.67
4050 · Rental Exp	5,564.99	2,077.43
4074 · Taxes and Licenses	576.90	1,964.80
4080 · Supplies	5,392.38	1,115.41
4081 · Web Site Develop/Maint	202.80	0.00
4086 · Contracted Entertainment	18,550.00	1,400.00
4100 · Insurance	14,759.00	10,896.25
4138 · Marketing Expenses	16,563.78	7,374.89
4156 · Capital Outlay	102.66	0.00
4160 · Bank Fees and Service Charges	47.36	124.64
4500 · Interest Expense	4,249.24	4,136.98
4999 · Transfers Out to Other Funds	34,027.06	7,500.00
5000 · Group Insurance	5,598.31	3,064.92
5149 · Education	865.00	0.00
Total Expense	510,009.92	360,776.96
Net Ordinary Income	74,324.95	49,343.99
Net Income	74,324.95	49,343.99

Trends of Workers' Compensation Costs



Fiscal Year	Workers' Compensation Costs	Annual Payroll	% of Payroll	# of Claims
1999	\$530,399.77	\$31,379,184.00	1.69%	96
2000	\$834,116.48	\$33,686,468.00	2.48%	90
2001	\$281,894.60	\$35,398,492.00	0.80%	80
2002	\$603,427.06	\$39,307,882.00	1.54%	118
2003	\$306,751.67	\$42,361,467.00	0.72%	90
2004	\$647,344.48	\$44,277,206.00	1.46%	85
2005	\$351,585.62	\$46,788,079.00	0.75%	87
2006	\$532,321.74	\$48,202,914.00	1.10%	79
2007	\$485,473.94	\$51,958,607.00	0.93%	92

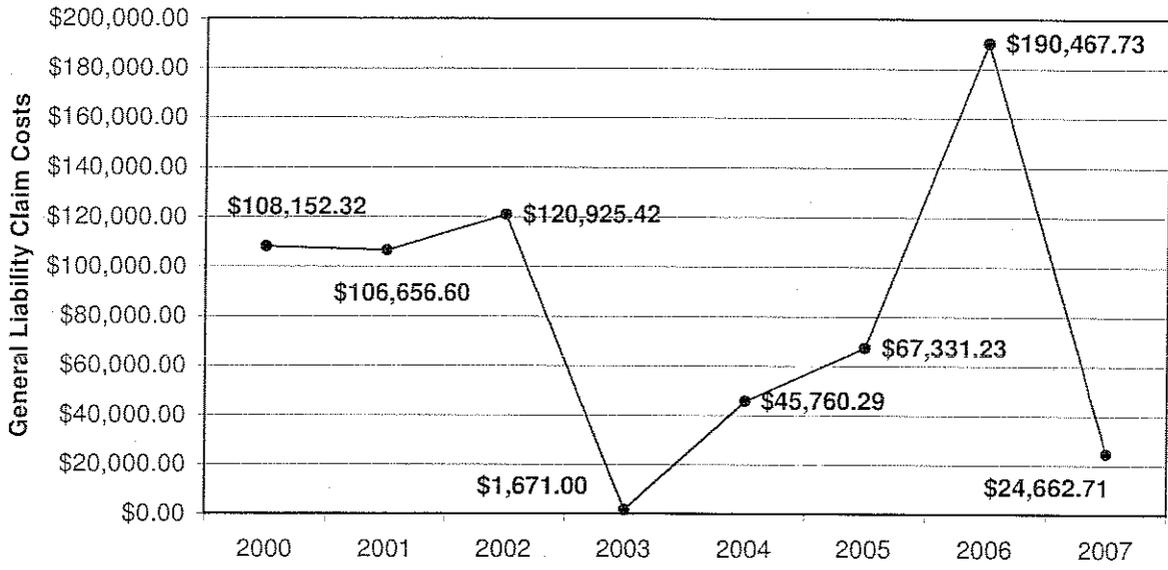


**General Liability
Premium History**

Policy Term	Carrier	Premium
07-01-88/89	Hartford	\$136,919.00
07-01-89/90	Hartford	\$126,597.00
07-01-90/91	Hartford	\$93,746.00
07-01-91/92	Hartford	\$94,328.43
07-01-92/93	Hartford	\$84,676.00
07-01-93/94	Hartford	\$89,027.00
07-01-94/95	Coregis	\$45,649.00**
09-30-95/96	Coregis	\$58,218.00
09-30-96/97	Coregis	\$40,548.00
09-30-97/98	Coregis	\$40,548.00 - (\$100,000)
09-30-98/99	Coregis	\$39,481.00 - (\$100,000)
09-30-99/00	Coregis	\$41,455.00 - (\$100,000)
09-30-00/01	Coregis	\$38,930.00 - (\$100,000)
09-30-01/02	Coregis	\$63,656.00 - (\$100,000)
09-30-02/03	Coregis	\$129,109.00 (\$100,000)
09-30-03/04	Coregis	\$156,608.00 (\$100,000)
09-30-04/05	Princeton	\$204,500.00 (\$250,000)
09-30-05/06	Princeton	\$227,782.00 (\$250,000)
09-30-06/07	Genesis	\$245,650.00 (\$250,000)
09-30-07/08	Genesis	\$240,737.00 (\$250,000)

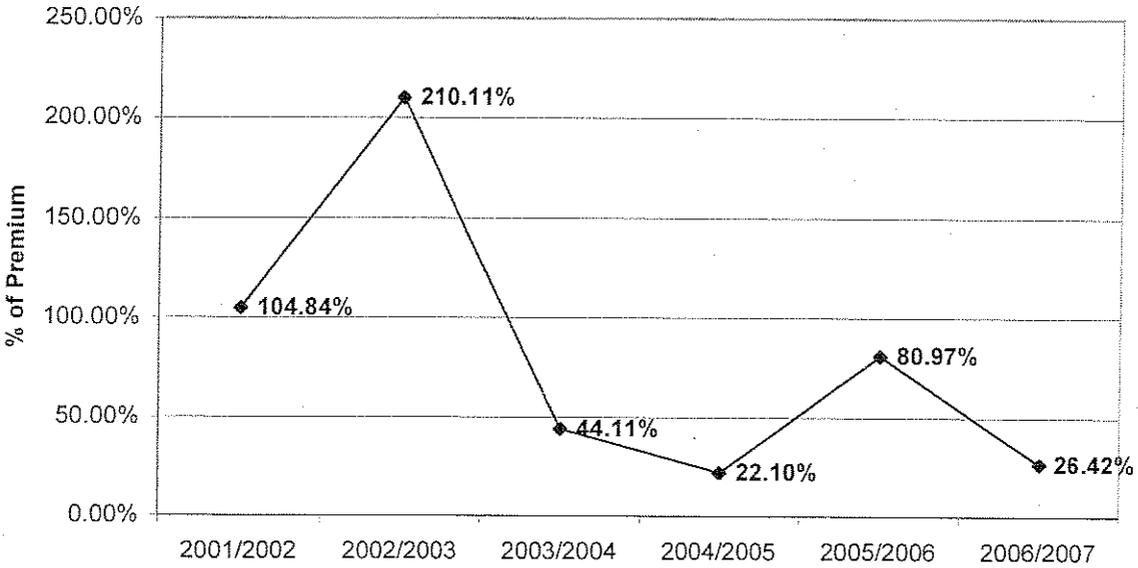
**Policy year was changed so this was a partial term.

Trends of General Liability Claim Costs

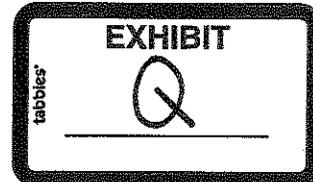


Fiscal Year	General Liability Claims Costs	# of Claims
2000	\$108,152.32	4
2001	\$106,656.60	4
2002	\$120,925.42	2
2003	\$1,671.00	1
2004	\$45,760.29	4
2005	\$67,331.23	3
2006	\$190,467.73	5
2007	\$24,662.71	6

Trends of Automobile Coverage



Lancaster County Automobile Coverage				
Policy Year	Paid Losses	Premium	% of Premium	# of Claims
9-30-2001/2002	\$88,050.51	\$83,980.00	104.84%	33
9-30-2002/2003	\$191,898.51	\$91,331.00	210.11%	24
9-30-2003/2004	\$49,319.92	\$111,801.00	44.11%	31
9-30-2004/2005	\$26,911.29	\$121,785.00	22.10%	23
9-30-2005/2006	\$79,370.64	\$98,024.00	80.97%	29
9-30-2006/2007	\$23,263.54	\$88,040.00	26.42%	11



ADULT PROBATION LANCASTER COUNTY, NEBRASKA

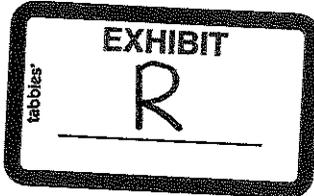
Three changes occurred in Adult Probation within this past year:

1. Intensive Supervision Probation (also known as Lancaster County Agency 675) has merged with Lancaster County Adult Probation (also known as Lancaster County Agency 674). As a result, expenses (including rent) have been merged from Agency 675 into 674 with one exception. I would respectfully request that \$1,000.00 of office supplies be transferred from Agency 674 to Juvenile Probation since Juvenile Probation has been assigned one of the ISP Officers.
2. The State of Nebraska has chosen to fund one of the two probation officers approved by the Lancaster County Board thus reducing Probation Services from \$100,000.00 to \$50,000.00.

In addition, the interlocal was not signed between the County and State until January of 2008. Therefore, the two probation officers were not in place until March 17, 2008.

From March 17, 2008 to May 28, 2008, there were 95 presentence investigations done on Lancaster County Jail incarcerated inmates. By doing these in 4 weeks instead of 8 weeks, the number of weeks and days reduced is approximately 380 weeks of jail time or 2,660 days. We will continue to track this project for the coming year with exact numbers of presentence investigations and exact numbers of weeks.

3. Adult Probation has proposed and worked with Don Killeen to increase the space used by Probation to include both 3rd and 4th floors of Trabert Hall. The space that Probation would expand to is presently vacant. This would isolate Probation Supervision to the 3rd and 4th floors of Trabert Hall.



OBJECT ACCOUNT	DESCRIPTION	CURRENT YEAR FY07-08 EXPENSES	CURRENT YEAR FY07-08 ENCUMBRANCES	CURRENT YEAR FY07-08 APPROVED BUDGET	FY08-09 REQUEST	CHANGE FROM CURRENT BUDGET TO FY-08-09 BUDGET REQUEST		CHANGE FROM ACTUAL EXPENSE & ENCUMB TO FY08-09 BUDGET REQUEST	
						AMOUNT	%	AMOUNT	%
WORK RELEASE COORDINATOR									
61210	Regular Salary	\$17,743	\$0	\$20,395	\$21,193	\$798	3.91%	\$3,450	19.44%
61510	FICA Contributions	\$1,218	\$0	\$1,530	\$1,589	\$59	3.86%	\$371	30.44%
61520	Retirement Contributions	\$1,384	\$0	\$1,591	\$1,653	\$62	3.90%	\$269	19.44%
61530	Group Health Insurance	\$8,748	\$0	\$9,486	\$9,542	\$56	0.59%	\$794	9.08%
61540	Group Dental Insurance	\$457	\$0	\$500	\$498	-\$2	-0.40%	\$41	9.04%
61650	Long-Term Disability	\$65	\$0	\$80	\$85	\$5	6.25%	\$100	153.81%
61660	Post-Employment Health Program	\$558	\$0	\$650	\$650	\$0	0.00%	\$93	16.59%
	Total Personal Services	\$30,173	\$0	\$34,232	\$35,290	\$1,058	3.09%	\$5,117	16.96%
JAIL PROBATION OFFICERS									
64122	Probation Services	\$0	\$0	\$100,000	\$100,000	\$0	0.00%	\$100,000	N/A
	Total Probation Services	\$0	\$0	\$100,000	\$100,000	\$0	0.00%	\$100,000	N/A
RENT									
66520	Building Rent	\$195,915	\$0	\$132,598	\$233,081	\$100,483	75.78%	\$37,166	18.97%
	Total Rent	\$195,915	\$0	\$132,598	\$233,081	\$100,483	75.78%	\$37,166	18.97%
	Totals	\$226,088	\$0	\$266,830	\$368,371	\$101,541	38.05%	\$142,283	62.93%

OBJECT ACCOUNT	DESCRIPTION	CURRENT YEAR FY07-08 EXPENSES	CURRENT YEAR FY07-08 ENCUMBRANCES	CURRENT YEAR FY07-08 APPROVED BUDGET	FY08-09 REQUEST	CHANGE FROM CURRENT BUDGET TO FY-08-09 BUDGET REQUEST		CHANGE FROM ACTUAL EXPENSE & ENCUMB TO FY08-09 BUDGET REQUEST	
						AMOUNT	%	AMOUNT	%
63110	Office Supplies	\$9,512	\$0	\$17,300	\$16,932	-\$768	-4.44%	\$7,020	73.80%
63120	Duplicating Supplies	\$7,965	\$0	\$10,100	\$9,900	-\$200	-1.98%	\$1,935	24.29%
	Total Supplies	\$17,477	\$0	\$27,400	\$26,432	-\$968	-3.53%	\$8,955	51.24%
CHARGES & SERVICES LESS RENT AND PROBATION SERVICES									
64255	Information Services	\$22,987	\$0	\$33,133	\$37,088	\$3,955	11.94%	\$14,101	61.34%
64720	Fares	\$0	\$0	\$0	\$500	\$500	500.00%	\$500	0.00%
64810	Telephone - Local	\$19,732	\$0	\$20,600	\$19,266	-\$1,334	-6.48%	-\$466	-2.36%
64815	Telephone - Long Distance	\$938	\$0	\$2,050	\$2,034	-\$16	-0.78%	\$1,096	116.84%
64825	Cellular Phone Service	\$1,519	\$0	\$850	\$850	\$0	0.00%	-\$669	-44.04%
64855	Postage	\$5,983	\$0	\$10,000	\$9,500	-\$500	-0.05%	\$3,517	58.78%
64910	Printing	\$4,863	\$0	\$7,000	\$7,666	\$666	9.51%	\$2,803	57.64%
64915	Photocopying	\$9,696	\$0	\$23,800	\$23,200	-\$600	-2.52%	\$13,504	139.27%
64925	Advertising	\$0	\$0	\$600	\$566	-\$34	-5.67%	\$566	0.00%
65235	Client Transportation	\$138	\$0	\$0	\$0	\$0	0.00%	-\$138	-100.00%
65665	Books & Subscriptions	\$365	\$0	\$600	\$900	\$300	50.00%	\$515	133.77%
65670	Enrollment Fees & Tuition	\$0	\$0	\$500	\$0	-\$500	-500.00%	\$0	0.00%
66220	Office Equipment R&M	\$865	\$0	\$2,100	\$1,900	-\$300	-9.52%	\$1,035	119.65%
67415	Office Equipment	\$72	\$0	\$0	\$0	\$0	0.00%	-\$72	-100.00%
	Total Charges & Services	\$67,178	\$0	\$101,233	\$103,470	\$2,237	2.21%	\$36,292	54.02%
CAPITAL OUTLAY									
67465	Furniture & Fixtures	\$0	\$0	\$4,500	\$3,666	-\$834	-18.53%	\$3,666	0.00%
	Total Capital Outlay	\$0	\$0	\$4,500	\$3,666	-\$834	-18.53%	\$3,666	0.00%
	Totals	\$84,655	\$0	\$133,133	\$133,568	\$435	0.33%	\$48,913	57.78%

OBJECT ACCOUNT	DESCRIPTION	CURRENT YEAR FY07-08 EXPENSES	CURRENT YEAR FY07-08 ENCUMBRANCES	CURRENT YEAR FY07-08 APPROVED BUDGET	FY08-09 REQUEST	CHANGE FROM CURRENT BUDGET TO FY-08-09 BUDGET REQUEST		CHANGE FROM ACTUAL EXPENSE & ENCUMB TO FY08-09 BUDGET REQUEST	
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	Total Personal Services	\$30,173	\$0	\$34,232	\$35,290	\$1,058	3.09%	\$5,117	16.96%
JAIL PROBATION OFFICERS									
64122	Probation Services	\$0	\$0	\$100,000	\$50,000	-\$50,000	-50.00%	-\$50,000	N/A
	Total Probation Services	\$0	\$0	\$100,000	\$50,000	-\$50,000	-50.00%	-\$50,000	N/A
RENT									
66520	Building Rent	\$195,915	\$0	\$132,598	\$233,081	\$100,483	75.78%	\$37,166	18.97%
	Total Rent	\$195,915	\$0	\$132,598	\$233,081	\$100,483	75.78%	\$37,166	18.97%
	Totals	\$226,088	\$0	\$266,830	\$318,371	\$51,541	19.32%	\$92,283	40.82%

OBJECT ACCOUNT	DESCRIPTION	CURRENT YEAR FY07-08 EXPENSES	CURRENT YEAR FY07-08 ENCUMBRANCES	CURRENT YEAR FY07-08 APPROVED BUDGET	FY08-09 REQUEST	CHANGE FROM CURRENT BUDGET TO FY-08-09 BUDGET REQUEST		CHANGE FROM ACTUAL EXPENSE & ENCUMB TO FY08-09 BUDGET REQUEST	
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	Total Supplies	\$17,477	\$0	\$27,400	\$25,432	-\$1,968	-7.18%	\$7,955	45.52%
CHARGES & SERVICES LESS RENT AND PROBATION SERVICES									
64285	Information Services	\$22,987	\$0	\$33,133	\$37,088	\$3,955	11.94%	\$14,101	61.34%
64720	Fares	\$0	\$0	\$0	\$500	\$500	500.00%	\$500	0.00%
64810	Telephone - Local	\$19,732	\$0	\$20,600	\$19,266	-\$1,334	-6.48%	-\$466	-2.36%
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65670	Enrollment Fees & Tuition	\$0	\$0	\$500	\$0	-\$500	-500.00%	\$0	0.00%
66220	Office Equipment R&M	\$865	\$0	\$2,100	\$1,900	-\$300	-9.52%	\$1,035	119.65%
67415	Office Equipment	\$72	\$0	\$0	\$0	\$0	0.00%	-\$72	-100.00%
	Total Charges & Services	\$67,178	\$0	\$101,233	\$103,470	\$2,237	2.21%	\$36,292	54.02%
CAPITAL OUTLAY									
67465	Furniture & Fixtures	\$0	\$0	\$4,500	\$3,666	-\$834	-18.53%	\$3,666	0.00%
	Total Capital Outlay	\$0	\$0	\$4,500	\$3,666	-\$834	-18.53%	\$3,666	0.00%
	Totals	\$84,655	\$0	\$133,133	\$132,568	-\$565	-0.42%	\$47,913	56.60%

PROJECTED RENTS FOR 2008/2009**ADULT PROBATION
CORRECTED 05-30-08**

	<u>Annual Amount</u>	<u>Monthly Amount</u>
CORRECTIONS:		
6,527 Sq. Ft. x \$10.25/Sq. Ft. Parking Fund	\$ 66,901.75	\$ 5,575.15
Project @ \$1.25/Sq. Ft. 5 Parking Stalls @ \$30.00 Per Month	\$ 8,158.75	\$ 679.90
	<u>\$ 1,800.00</u>	<u>\$ 150.00</u>
TOTAL	\$ 76,860.50	\$ 6,405.05
TRABERT HALL:		
3rd Floor		
5,226.50 Sq. Ft. x \$9.50/Sq. Ft.	\$ 49,651.75	\$ 4,137.65
Additional space to occupy		
<u>2,420.25 Sq. Ft. x \$9.50/Sq. Ft.</u>	<u>\$ 22,992.38</u>	<u>\$ 1,916.04</u>
7,646.75 Sq. Ft.	\$ 72,644.13	\$ 6,053.69
4th Floor		
8,797.50 Sq. Ft. x \$9.50/Sq. Ft.	\$ 83,576.25	\$ 6,964.69
TOTAL	\$156,220.38	\$ 13,018.38
TOTAL PROJECTED AMOUNT:	\$233,080.88	\$ 19,423.43