

**MINUTES
DEPARTMENTAL BUDGET HEARINGS
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING, ROOM 113
WEDNESDAY, MAY 21, 2014
1:00 P.M.**

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska web site and emailed to the media on May 16, 2014.

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

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
Ann Taylor, County Clerk's Office

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), Windstream Communications billings, microcomputer requests, fixed asset inventory and use of the University of Nebraska switchboard.

The Chair called the meeting to order at 1:00 p.m. (A copy of the Nebraska Open Meeting Act was posted at the rear of the conference room.)

HUMAN SERVICES (837)

Appearing was Kit Boesch, Human Services Administrator.

Kit Boesch, Human Services Administrator, provided a brief overview of the budget request, noting it reflects a vacation payout of \$9,430 (Boesch is retiring in December); an increase in the Administrator's salary to provide latitude when hiring a replacement; a reduction in Human Services Federation dues; and a request to increase the part-time

secretary's position to full-time. Meyer said the vacation payout was included in the budget so the cost will be split with the City.

Smoyer arrived at the meeting at 1:04 p.m.

Boesch questioned the Information Services (IS) costs (Object Account No. 64285) and said she requested a computer inventory list and discovered the department was being charged for laptops that were purchased through grants and passed on to agencies. Meyer said he will take a look at those costs. He also indicated there will be a reduction in Object Account No. 64286 for the Voice over Internet Protocol (VoIP) because of how the debt service payment will be handled.

Boesch noted the United Way of Lincoln-Lancaster County, which partners with the Joint Budget Committee (JBC), is reviewing its priorities and has "frozen" funding of their agencies for another year. She recommended the JBC contracts continue for one more year, as well.

Boesch was asked whether her department uses the University of Nebraska switchboard. She indicated it does not. Boesch was also asked to review the department's fixed asset inventory to make sure it is accurate.

VETERANS AFFAIRS/GENERAL ASSISTANCE (GA) (801, 803)

Appearing was Gary Chalupa, Veterans Service Officer/General Assistance Director.

VETERANS AFFAIRS (803)

Gary Chalupa, Veterans Service Officer/General Assistance Director, indicated the major changes to the budget:

- Personnel costs
- Information Services (IS) costs
- Metal grave markers for veterans

Raybould suggested consideration be given to renting a vehicle for staff who are attending a three-day Nebraska Association of Professional Veterans Advocates (NAPVA) training conference in Valentine, Nebraska, rather than reimbursing them for mileage (cost is projected to be \$673).

In response to a question from Meyer, Chalupa projected the department will need an additional appropriation of \$2,000 for the current fiscal year, which is significantly less than his projection of \$7,000 at the Mid-Year Budget Retreat.

Chalupa said his departments to not use the University of Nebraska switchboard and said he will review their fixed assets/inventory listing to make sure it is complete.

GENERAL ASSISTANCE (801)

Chalupa noted if Veterans Service is relocated from Trabert Hall (2202 South 11th Street) to the Veterans Administration Campus (600 South 70th Street), a decision will need to be made regarding where to locate General Assistance (GA). **NOTE:** The two departments are currently co-located.

Chalupa said GA currently has \$600,000 in unspent funds and said he believes there will be some funds remaining after any remaining bills (rent, pharmacy and medical) are paid. He said he did not accurately project revenues this year (\$716,000 was budgeted and \$263,000 was collected). Chalupa noted there are \$260,000 in Medicaid payments pending, explaining Lancaster County is unique in that it contracts with private providers and pays for services at the time of delivery, then seeks reimbursement when the client is approved for Medicaid.

Schorr inquired about the decrease in the Lincoln-Lancaster County Health Department expense. Chalupa said it is based on personnel costs to administer and operate the health clinic, adding it is basically a direct billing.

Meyer noted there is a \$340,000 change from the current budget because of the decrease in revenues. He recommended that expenditures be reduced by that amount to make the net effect on the budget zero.

COMMUNITY CORRECTIONS (676)

Appearing was Kim Etherton, Community Corrections Director.

Kim Etherton, Community Corrections Director, said the budget request is a 15.98% reduction from last year's budget. She noted the Adult Drug Court Business Unit (6765) looks different this year because she decided to pay all related expenses, including administrative costs, out of there. Etherton said one reason for that decision is that the State is still looking at whether to move the Drug Court back under State Probation Administration. She noted the State appropriated additional dollars this year for the staff person brought on through the grant, although it does not completely cover those costs, and is reimbursing the County for the Matrix model (intensive outpatient treatment) pilot project.

In response to a question from Meyer, Etherton said she would prefer to retain the Drug Court program, with reimbursement by the State. She said it is unlikely the State would sustain the program at its current level if it took it over.

Etherton also noted her department took the Safety Training Option Program (STOP) over from Diversion Services, Inc. in January, which increased expenses such as postage and printing. She noted Object Numbers 65665 (Books and Subscriptions) and 65845 (Other Miscellaneous Fees & Services) show significant increases and said they are also related to STOP. The first reflects materials needed for the classes and the second the payout from the STOP collections to the Nebraska Safety Council and other entities. Meyer noted Community Corrections will need an additional appropriation of \$192,000 to pick up the spending authority for STOP because the department had not budgeted for the expense. Etherton said she has had discussions with the National Safety Council about offering on-line classes but there would be fees attached. She said STOP fees would likely need to be increased to cover that cost, noting the County has the lowest fees in the State.

Schorr inquired about the \$5,000 increase in IS costs. Etherton said it is probably related to added new personnel for Diversion.

Etherton said her department does not use the University of Nebraska switchboard and is working on the fixed assets inventory.

CRISIS CENTER (63)

Appearing were Scott Etherton, Crisis Center Director; and Jareth Kaup, Account Clerk III.

Scott Etherton, Crisis Center Director, said some items are accounted for differently than when the department was under the Community Mental Health Center (CMHC). He indicated it is his intent to move to an electronic billing system but said the federal government changed the coding for services which delayed doing so. Etherton said he has been consulting with the Electronic Behavioral Health Information Network (eBHIN) and other facilities on how to bill better for services.

Schorr asked about prescription medication costs. Etherton said they have made changes in that area, to define which are stock medications and which are directly ordered for clients. He noted they used to share some medications with CMHC, such as samples received from drug companies. Etherton said Dr. Roy, Clinical Director, has made a concerted effort to change the way he was prescribing drugs, which has reduced costs. He said he budgeted conservatively for those costs.

Schorr asked whether the amount budgeted for IS costs (\$6,000) is sufficient if they are planning to move to an electronic billing system. Etherton said a lot of the funding for implementation of the electronic billing system is sitting in the eBHIN accounts. He said there will also be a credit for some of the software licenses purchased for CMHC.

Meyer noted the Crisis Center will be making a switch to VoIP and said he will set up an account code in their budget for that expense.

Meyer asked Etherton whether the Crisis Center's computer requests were built into the budget or intended to be from the Microcomputer Fund. Etherton indicated the latter, noting if they are allowed to acquire two eBHIN computers being used by staff who are finalizing CMHC billings it would reduce the request. He noted they also acquired some of CMHC's Microsoft licenses.

Meyer asked Etherton to address revenues for post-commitment days. Etherton said the number of commitments were lower this year and so the budget number is lower. He noted the State changed the contract with Magellan (Medicaid Administration) and Magellan is processing post-commitment days differently and refusing reimbursement if the individual has any type insurance. He said Region V has agreed to "go to bat" for the County to get the reimbursements, estimating the amount at \$30,000.

Meyer asked Etherton whether the Crisis Center utilizes the University of Nebraska switchboard. Etherton said it does not. He indicated they are currently working on the fixed assets inventory.

YOUTH SERVICES CENTER (YSC) (678)

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

Sheli Schindler, Youth Services Center (YSC) Director, presented a budget summary and materials related to the Fiscal Year (FY) 2015 Budget Request (Exhibits A & B):

- Actual Daily Population (ADP) vs Budgeted Daily Population used for FY 2015
- Budget Requests (Adopted Revenues vs. Expenditures)
- FY 2015 Proposed Expenditures
- FY 2015 Proposed Revenue
- Staffing Summary (Salaries & Wages, Employee Benefits, Workers' Compensation Insurance, and Staffing Cuts)
- Client Services Summary (Non-Profit Contracted Services, Contract Services, Contracted Health Services, and Other Client Services)
- Building/Equipment Expenses
- Revenues
- Summary Analysis of Requested Budget
- Federal Grants, 2014-2015 Budget
- Request for Contractual Services and Leases, 2014-2015 Budget (Business Units 6690, 6780, 6781 and 6782)
- Request for Capital Outlay, 2014-2015 Budget
- Request for Memberships, Subscriptions, Schools, Conferences, Travel and Subsistence, 2013-2014 Budget
- Request for Increase in Personnel or Services, FY 2014-2015
- Personnel Summary Form, 2014-2015 Budget

Schindler noted the daily population graph (see Exhibit B) is based on numbers since implementation of Legislative Bill (LB) 561, which changed provisions and transferred responsibilities regarding the juvenile justice system. She noted they base their expenditures and revenues off a projection of average daily population. Last year an average of 54 was used and this year they went to 50. Schindler noted they may see an increase in revenues once LB 464, which changes provisions relating to the juvenile justice system, arraignment, court jurisdiction, services for juveniles and families, and truancy, is implemented.

Schindler said they requested a temporary/on-call Account Clerk I, to work 8 hours per week, as needed to help with the projected increase in billings/collections, but said she did not build the position into the budget (projected cost of \$6,768). She said she is willing to reduce on-call positions to cover that expense. Schindler said they have two openings and did not budget for replacements starting until January, 2015. She said they have been using on-calls instead, because of the fluctuation in daily population. If the population numbers do not average at 50, those positions may not be needed.

Schindler also pointed out an increase of \$151,000 in wages, noting this is the first year they have included cost-of-living increases in the budget. She said they decided to do that, after discussions with Meyer, because it is a real cost and should be built into the per diem. Schindler said they projected a 7% cost-of-living increase for employees covered by the Fraternal Order of Police (FOP) contract (5% for FY 2014 and 2% for FY 2015) and a 2% increase for everyone else. She noted labor negotiations are still in process so those numbers could change.

Raybould asked Schindler when she will submit a new per diem to the State. Schindler said new contracts are developed once the budget is approved. She said the State has continued to reimburse at the \$276 per diem, instead of the \$304 per diem that was billed. There have also been delays in the education reimbursement.

Schindler said they expect to have funds left at the end of this year and will ask if those could be applied to capital outlay items. She noted they have 16 computers that are operating on the Windows XP system, which is no longer supported, and are deemed a security risk. Melissa Hood, Administrative Aide, said there are 8 additional computers on the Windows XP system they did not include because they are not used on a daily basis. Other capital outlay items involve the security system and equipment.

Hood said they are still working to resolve Windstream Telecommunications charges. Meyer said he will supply YSC with the updated VoIP charges.

Schindler said they did not include medical costs in the budget, because they do not have sufficient history for a projection, and will apprise the Board if there are significant costs in that area. **NOTE:** The State had indicated it will not pay for those costs. She said contract counties will be billed for medical care costs in the new contracts.

Schindler said YSC does not use the University of Nebraska switchboard and indicated fixed asset inventories are up-to-date.

ADULT PROBATION (674)

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

Gene Cotter, Chief Probation Officer, Adult Probation, noted Building Rent (Object No. 66520) has decreased because the department moved into a smaller space. He said Probation Services (Object No. 64122) increased because of an across-the-board salary increase for Probation staff that went into effect. Cotter said the Legislature's Appropriations Committee commissioned a salary study for court employees last year and found that salaries for Probation were significantly under market when compared with surrounding states and appropriated funds for increases.

Cotter disseminated copies of Lancaster County Adult Probation, Probation District #3A, Jail Pre-Sentence Investigation (PSI) Report for Fiscal Year (FY) 2013-2014 (Exhibit C). He noted the PSI Probation Officers have saved the County \$847,425.60 from July 1, 2013 to April 30, 2014 because of a reduction in jail days for custodial PSI's. **NOTE:** The County entered into an interlocal agreement with the State of Nebraska Probation Administration in 2008 for two probation officers to provide additional pre-sentence investigation (PSI) report services in an effort to decrease the time needed to complete PSI's for inmates housed by Corrections.

Cotter discussed the computer request which totals \$14,668.84. He said all of their computers have Windows XP, which is no longer supported and may no longer be Health Insurance Portability & Accountability Act (HIPAA) compliant. Cotter noted there is a reduction of \$25,698 in the total budget line so there would still be a reduction of over \$11,000 if the computer request is approved. He noted there will also be a \$13,455 reduction in VoIP charges because the department was billed for too many extensions. Meyer told Cotter the VoIP costs will be reduced even further when he makes the debt service payment.

Smoyer exited the meeting at 3:01 p.m.

Cotter noted there will be some expansion as a result of LB 907, which provides for supervised release, re-entry probation officers, creation of the Nebraska Center for Justice Research, and changes to pre-sentence investigations, but said he doesn't have the details yet.

Smoyer returned to the meeting at 3:04 p.m.

Schorr asked Cotter to prioritize his computer request

Cotter also indicated the department does not utilize the University of Nebraska switchboard.

MISCELLANEOUS BUDGET (COUNTY BOARD) (601)

Meyer said the budget reflects the Commissioners' salaries and benefits. He noted a new Commissioner will take office in January, 2015 and said there could be an adjustment, depending on the insurance coverage he or she selects.

MISCELLANEOUS BUDGET (ADMINISTRATIVE SERVICES) (613)

Meyer said the salaries of the Chief Administrative Officer, Deputy Chief Administrative Officer, and Administrative Secretary to the County Board are paid out of this budget. It was noted the salary for Gwen Thorpe, Deputy Chief Administrative Officer, was paid out of the Community Mental Health Center's (CMHC's) budget for several months while she served as Interim Administrator. It was also noted a County Information Technology (IT) Coordinator/Trim Administrator position and one new computer are requested.

RISK MANAGEMENT (12, 13)

Appearing was Sue Eckley, County Risk Manager.

WORKERS' COMPENSATION (FUND 12)

Sue Eckley, County Risk Manager, said she is starting to see less competition among excess workers' compensation companies that serve public entities, which she said is worrisome. She also noted a lot of physicians are moving from small clinics or individual practices to larger clinics, which she attributed to the Affordable Care Act (ACA). Eckley said overall workers' compensation is staying fairly static. She said the excess workers' compensation premium has increased, which is due to the increase in payroll (more employees with the opening of the new jail).

Meyer recommended the Board close out the Lancaster Manor Fund and transfer \$250,000 to the Workers' Compensation Fund and the remaining \$500,000 to the Other Self Insurance Loss Fund. He noted the budget for the County Risk Management Office is included in the Workers' Compensation Fund and suggested it would be more appropriate in the future to allocate those costs out to departments.

OTHER SELF INSURANCE LOSS FUND (FUND 13)

Eckley noted the Sheriff's Pursuit Liability (Object No. 9570) is funded separately from the General Liability (Object No. 9560) and all of the departments are now contributing towards the Excess General Liability premium. She added there are some claims issues that could be damaging to the fund and said she is concerned regarding the fund balance (\$942,799).

Eckley said the contract with UNICO (consultant) will be up for renewal the end of August and said she does not expect there to be a significant increase. She also indicated the excess premium for General Liability remains static.

Amundson exited the meeting at 3:24 p.m.

Meyer recommended the Board consider assessing the Corrections budget for insurance liability, similar to the Sheriff's Pursuit Liability. Schorr noted that would allow that cost to be built into the per diem, should the County decide to hold prisoners for other jurisdictions. She said consideration should also be given to assessing the Youth Services Center (YSC), for the same colligate.

Amundson returned to the meeting at 3:27 p.m.

Eckley said her department does not use the University of Nebraska switchboard.

VISITORS PROMOTION (18, 19)

Appearing were Jeff Maul, Lincoln Convention and Visitors Bureau (CVB) Executive Director; Derek Feyerherm, Director of Sales and Operations, CVB; and Ron Kalkwarf, Director of Finance, Lincoln Chamber of Commerce.

Jeff Maul, Lincoln Convention and Visitors Bureau (CVB) Executive Director, gave an overview of Lincoln Convention and Visitors Bureau, Proposed Budget, July 2014 Through June, 2015 (Exhibit D). He noted a projected 20% increase in the room tax portion that is used for general operating expenses. The portion that is used for bid fees remains static. Other income is non-tax revenues, such as Visitors Guide advertising.

Derek Feyerherm, Director of Sales and Operations, reported Lincoln will be hosting the 2014 FORMULA SAE Collegiate Student Design Competition again this year (June 18th-21st) and said they may sign a multi-year contract if Lincoln can find enough qualified volunteers (mechanical and electrical engineers) for the event. He also discussed the increase in the travel and training line item, explaining it is primarily due to attendance at three new trade shows in the sports, religious and association markets.

Maul noted the Sports Event Promotion line item has increased by 67% and said there are two primary reasons: 1) The funds that are given to U.S.A. Roller Sports to hold their championships in Lincoln; and 2) New agreements to hold State High School Basketball and Volleyball tournaments in Lincoln.

In response to concerns expressed by Hudkins, Feyerherm said they are working to find other locations for every group that had been using Pershing Auditorium for events.

Brief discussion also took place regarding the Visitors Improvement Fund (Fund 18). Hudkins noted the County has made a significant investment in the Abbott Motocross Track and said the Board has been told they need restroom facilities, bleachers and an irrigation system. Feyerherm agreed the track will need some improvements, such as restrooms and lights, to attract national events.

RETURNING TO MISCELLANEOUS BUDGET (ADMINISTRATIVE SERVICES) (613)

Thorpe discussed the County Information Technology (IT) Coordinator/Trim Administrator position, stating she believes there is a need for someone who will look out for the County's interests, sort through departments' IT issues, and oversee TRIM (electronic records management system).

Raybould said she would like to see a dedicated County advocate within the IS department and believes the County needs to continue to "dialogue" with IS regarding TRIM's value. Thorpe said IS is going with Onbase, a web-based program, which is what the State uses.

AGRICULTURAL SOCIETY

Appearing were Amy Dickerson, Lancaster Event Center Managing Director; Alan Wood, Lancaster Agricultural Society Board Counsel; and Steve Bjorkman, Certified Public Accountant (CPA) with HBE Becker, Meyer, Love, LLP.

Amy Dickerson, Lancaster Event Center Managing Director, reported on a new overall financial management approach, noting HBE, a CPA firm, has been hired to look at the Event Center's financial situation and accounting practices. She indicated plans to hire a new accounting manager, since the person who held that position decided to leave. Dickerson said she is seeking someone with a greater skill set who can assist with analytics of events, securing sponsors and grant writing. She said she has been reviewing contracts to see how revenues can be increased and costs can be reduced.

In response to a question from Hudkins, Alan Wood, Lancaster Agricultural Society Board Counsel, said Scott Keene, Ameritas Investment Corporation, is looking into refinancing of the Event Center bonds.

Dickerson also presented Lancaster County Agricultural Society Preliminary Budget Update (Exhibit E), noting the Agricultural Society is asking for the maximum 3.5% levy for next fiscal year. She said the request is based on:

- Being a new facility that is still operating with no reserves and construction loans
- Capital needs while waiting for Phase III approval
- \$24,000,000 in facility investment, to date, with \$650,000 accounting depreciation each year

Dickerson noted they are looking for bleachers and it was suggested she contact Jeff Maul, Lincoln Convention and Visitors Bureau (CVB) Executive Director, to see if he knows who has the bleachers that were used for the Special Olympics.

Hudkins suggested they utilize John Deere's lending program for trucks and equipment.

MISCELLANEOUS BUDGET (BUDGET & FISCAL) (611)

Meyer said the \$9,152 increase is primarily due to salaries and benefits.

Raybould inquired about Other Miscellaneous Revenues (Object No. 55495). Meyer said his department bills the Public Building Commission (PBC) and Railroad Transportation Safety District (RTSD) for Liz Thanel's time. **NOTE:** Thanel is an Accountant in the Budget and Fiscal Office.

MISCELLANEOUS BUDGET (GENERAL GOVERNMENT) (612)

Meyer gave an overview of the budget, noting increases in the Indirect Cost Plan for Accounting and Auditing, costs for Personnel, Planning and Purchasing Departments; and the transfer to the Bridge and Road Fund.

MISCELLANEOUS BUDGET (BOARD OF EQUALIZATION) (618)

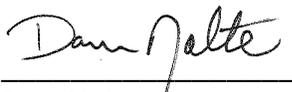
Meyer said the increase is primarily due to timing (includes part of the re-evaluation costs, preliminary hearings and mailings).

MISCELLANEOUS BUDGET (JUSTICE SYSTEM) (628)

Meyer said this includes legal services costs, noting there is a reduction in Legal Aid of Nebraska costs this year.

ADJOURNMENT

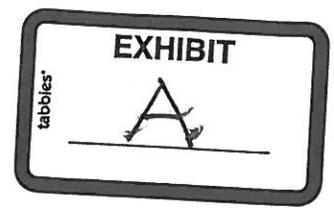
MOTION: Schorr moved and Smoyer seconded to adjourn the meeting at 4:30 p.m. Schorr, Raybould, Amundson, Smoyer and Hudkins voted aye. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk



NOTE: A copy of the Lancaster County departmental budget requests for Fiscal Year (FY) 2014-15 is on file in the County Clerk's Office.



2015 budget Summary

Expenses- based upon 50 ADP, decrease of 4 per day

Expenses (\$6,067,323) - Overall increase of 1.53%

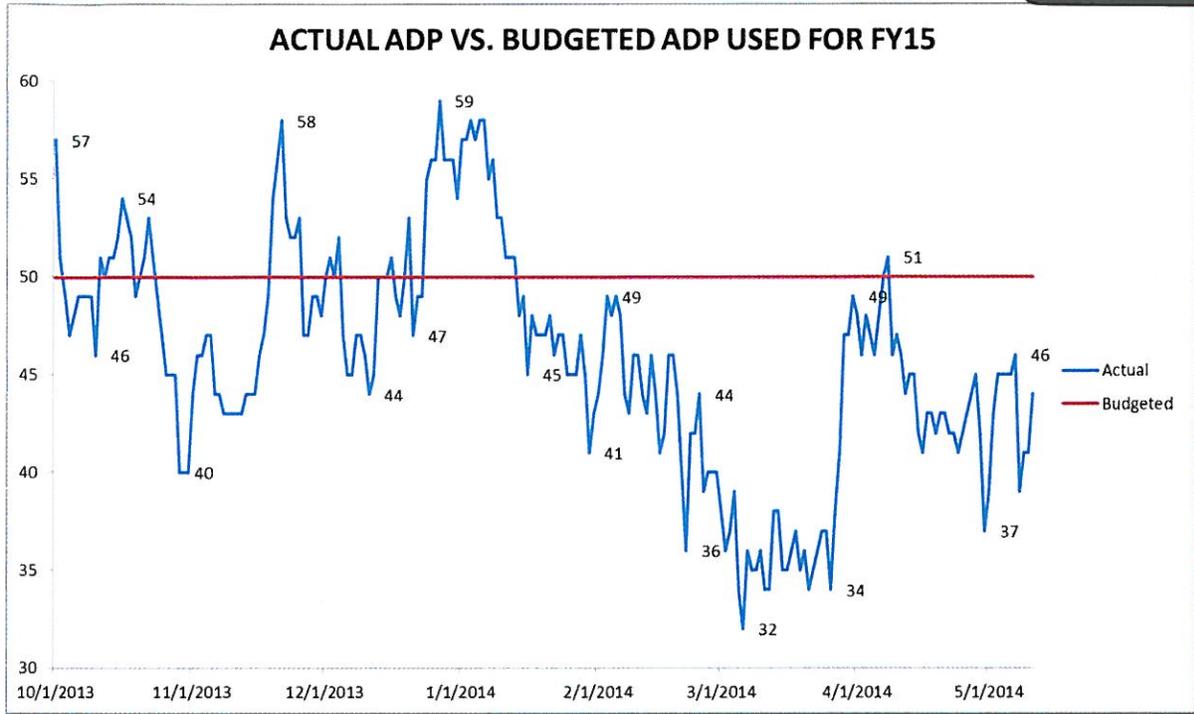
- **No new FTE'S-**
 - We are requesting for an 8 hour a week account clerk to attend to projected billing needs if necessary. This is NOT in our budget. This request is \$6,768.00. I am willing to reduce our on call request this amount if necessary but I believe we will need this position.
- **Increase in wages**
 - Increase of \$151,000 as this year we included our COL -7% for FOP-wage adjustment- A 2% wage adjustment for non FOP for FY15. **These wage increases were added to ensure we recoup this cost in our per diem (Historically we have not included this in our request)**. This does NOT include any retro pay for wage adjustment for FY14 as this is still being negotiated. In the event negotiations result in a 5% increase for FY14, approximately \$115,000 additional funds would need requested for back pay.
 - We also requested to hire two JDOs in January in the event our population levels out. Should we continue to see a consistent decrease, we may not hire these positions (potential savings of \$51,565.16 if not hired).
- **Increase in capitol outlay-**
 - Increase of \$14k (16 operate on an XP system that no longer get updates that fix the systems when they go bad) ;
 - Increase of \$43k security equipment which includes 36K for a key cabinet, \$5,500 for the security system and 2,000 door movement computer which contains all history.
 - Increase of \$1,900 to replace two detention radios that we unrepairable.
- **Federal Funds-** we moved \$82,000 from expenses client food to Federal Funds 6690. This is for both Expenses and Revenue
- **Windstream-** (monthly) – WE ARE WORKING ON REMOVING THESE CHARGES AND SHOULD BE ABLE TO REDUCE THIS AMOUNT BY \$1500 IF RESOLVED BY JULY 1ST.
 - directory fee \$5.98 for 441-5656. This is for Law Enforcement and can be removed. We have a technology fee \$13.00 for 601-0216 – Various fees still showing up ----2 alarm channel termination (\$56) This has been asked to be removed however it showed up on a different line, directory line info (\$8.99, \$2.99), PL ring down ckt signal unit (\$13.19), this has been asked to be removed however it showed up on a different line, voice grade channel termination (\$17.80), this has been asked to be removed however it showed up on a different line.
- **Switchboard/answering service** – We don't have this.
- **Inventories** – Approximately 5 years ago Dena and Melissa cleaned this up. It is current, all of our computers are tagged

- **Medical**- No increases in medical costs projected, in the event of a significant medical care cost will bring to board. Working on Contracts to ensure medical care is the charged to the contracting agency.
- **Mental Health**- Added \$8,000 for after-hours mental health services (previously covered by Community Mental Health Center).

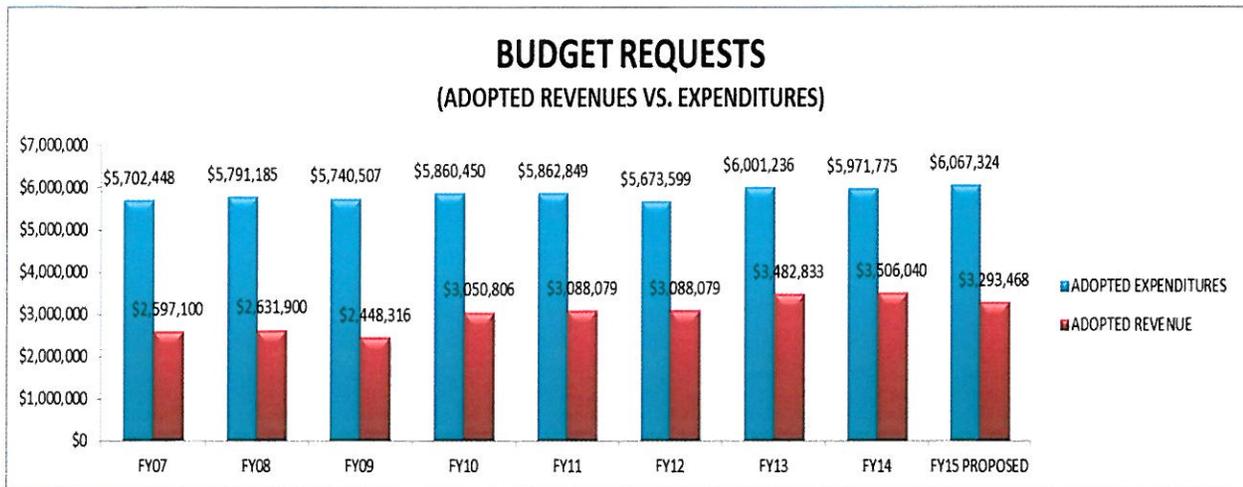
Revenue (\$3,293,468) -

6% decrease- Really only \$130k below last year's request, as \$82^k was moved to the Grants fund for School Lunch program

- **54210 School lunch** decreased to zero. This was moved to Grant funds 6690.
- **54561 Probation**- This is a new category. Projected is \$1,813,056. This is a low estimate as the new additions to 464 have no history for projections. They take effect July 15, 2015. Our billing system has been changed for efficiency. This projection was based upon 2014 ½ year of billing and \$304.00 per diem. They have continued to reimburse at the \$276 per diem. Upon approval of budget need to develop per diem and contract. *(This is 10.5 months on LB 464 changes and 1.5 on the current LB 561 changes.)*
- **54595 Status Offenders**- This is retro billing at about 10K and a decrease of approx. 131K. This revenue was moved to Probation as they are now responsible for this population. We may see more than 10K depending on when they process our billing. This was based upon \$236.00 per diem *(total of 83\$K out now – working on collecting in FY14, if not should get in FY15)*
- **55135 Telephone Commissions**- \$1,100 decrease due to population decrease
- **55150 Vending**- No change
- **55510 City Housing**- Projected at \$274,320- decrease of \$7,572 however, Probation will pick up care days past adjudication and if Co. Atty takes this population we will see the decrease in the pre-adjudication juvenile court and city sentenced prisoners. Due to changes in 464 this is a very delicate number. This is recalculated every year. Current is \$254.39
- **55515 Evaluations**- Projected \$30,000 for retro billing. Decrease of \$791,280 (moved to Probation as they are responsible for the post adjudication care days which is when the eval had previously occurred) *(\$50,034 bills outstanding – working to get in FY14)*
- **55520 Juvenile Parole**- Projected \$30,000 for retro billing. Effective July 15, HHS/OJS will be responsible for care days upon commit to YRTCK/G and the transportation to the facility. At this time we have no base line for determining this revenue source. By mid September we should have a few cases to project. We need to determine the per diem and develop a contract for this service. *(\$50,000 bills outstanding – working to get in FY14)*
- **55545 Contract Counties**- Projected \$254,880, a decrease of \$40,000.00 we will be developing new contracts to clarify medical care costs specific for each hold and we need to determine their per diem. Melissa will no longer be separating out Probation costs for Contract counties.
- **55810 Education**- No Change
- **Status Offenders**- not budgeted for FY15 - \$87,320 bills outstanding – if not in by end of FY14, would come in FY15



**YOUTH SERVICES CENTER
 FISCAL YEAR 2015
 BUDGET REQUEST**

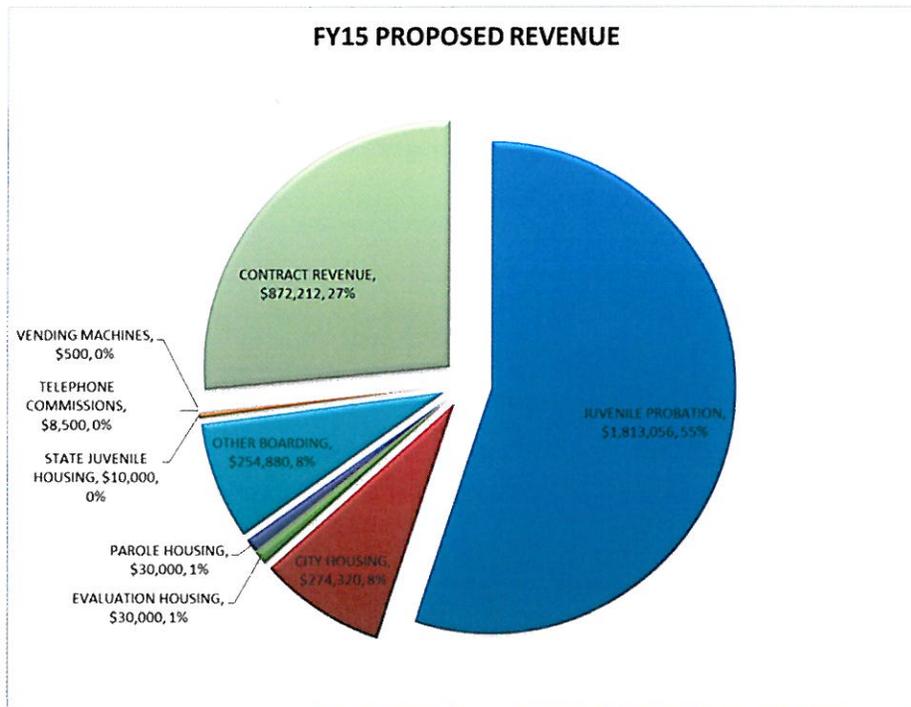
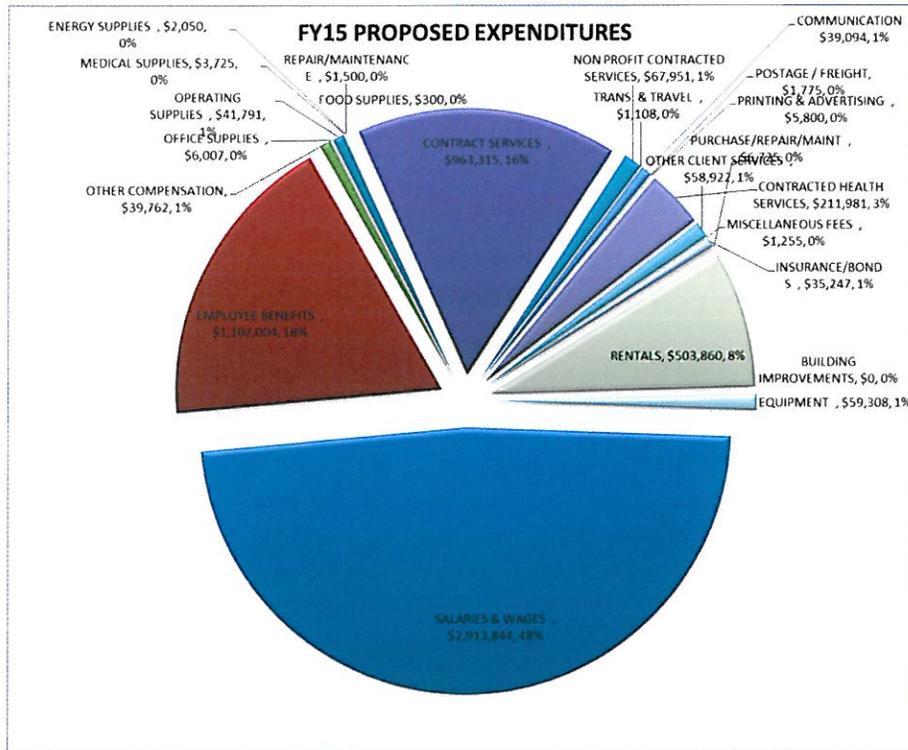


Proposed/Adjusted FY15 Expenditures \$6,067,324 (Increase of \$95,549)

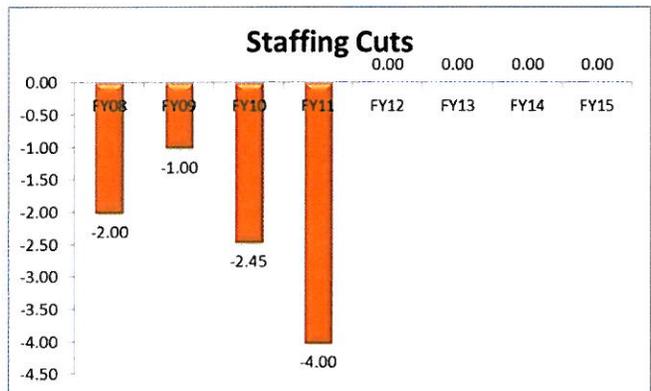
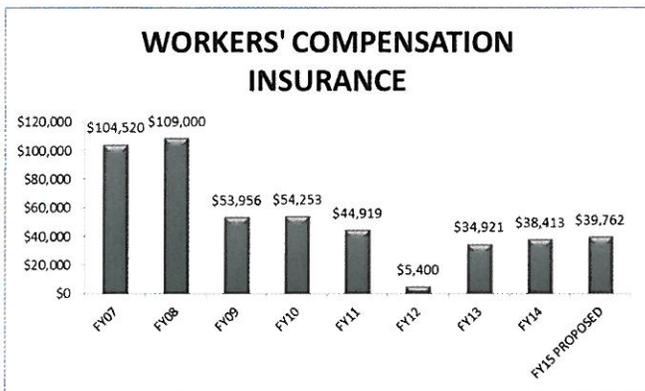
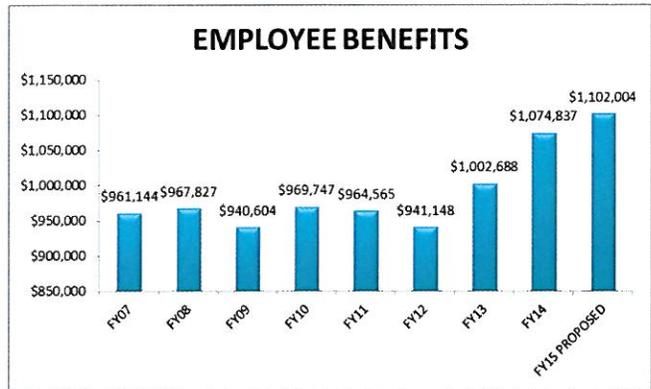
- Holding 2 vacancies open until January 2015 due to low population.
 - Figured in cost-of-living for all staff.
 - Doesn't include retro pay for FOP employees for FY14.
- Moved \$82,855 in expenses for the School Lunch Program to grant fund 6690.
- Education Expenses reduced by \$14,111.
- Child Guidance reduced by \$16,597.
- Communications overall increase of \$13,093 (transition to VOIP).
- Client Food reduced by \$92,591.
 - \$82,855 moved to grants fund 6690.
 - Reduced ADP from 54 to 50 kids per day.
- Equipment increased by \$58,758.
 - Replacement of XP computers, 2 security computers, 2 detention radios.
 - Purchase of new electronic key cabinet.

Proposed FY15 Revenues \$3,293,468 (Decrease of \$212,572)

- Due to legislative bill 464 changing responsibilities for youth housed at the Center.
 - Billing for these changes will take effect July 15, 2014.
- Moved \$82,855 to grant fund 6690 which was previously included in the general fund (6780).



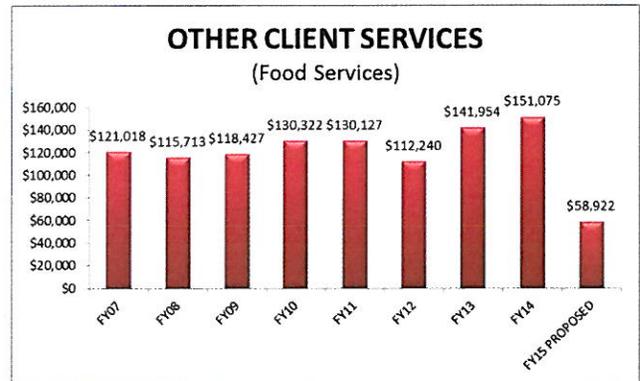
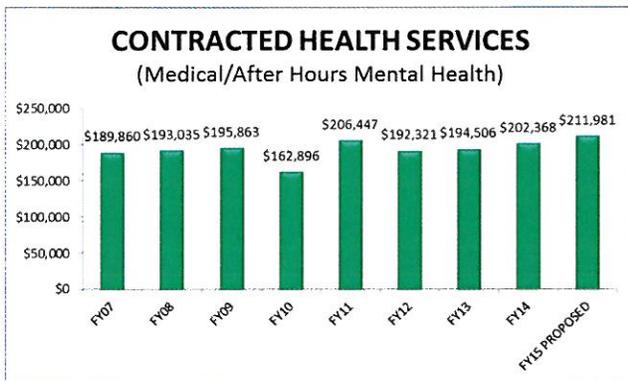
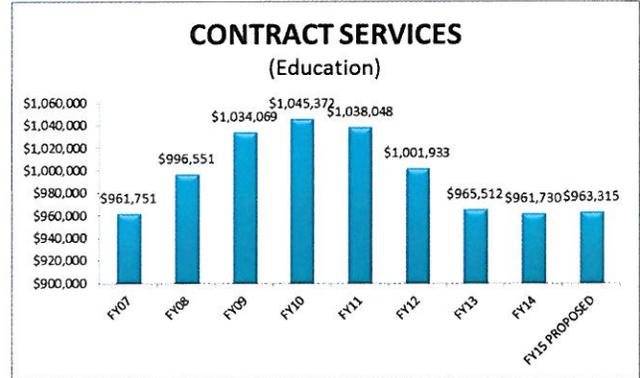
CENTER STAFFING



Staffing Summary

- Since fiscal year 2008-2009, the Center has cut 7.45 status FTEs and 0.36 on call FTEs.
- In fiscal year 2012-2013, there was a CIR decision that increased wages for now FOP employees by 14.4% and AFSCME employees by 7.2%. The FOP group of employees represents the majority of our workforce.
- One full-time JDO retiring in 7/2014.
- Two full-time JDOs starting 1/1/2015.
- New Staff Request – Temporary Account Clerk I.
 - Position will help in billing and collection of housing service revenues.

CLIENT SERVICES



Child Guidance Center (Decrease of \$16,597)

- Reduction of drug/alcohol evaluator in FY14.
- Child Guidance Center (3% decrease).

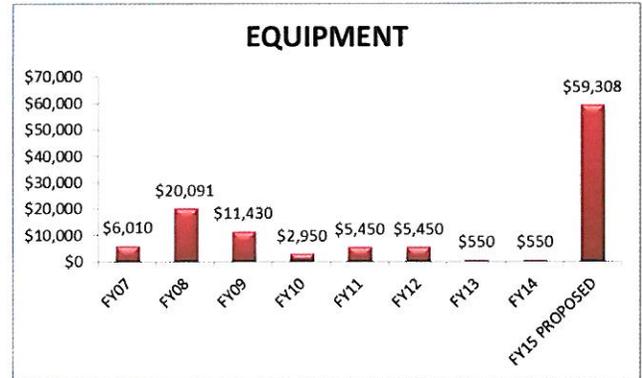
Contracted Health Services (Increase of \$9,613)

- On-site Medical Services (Increase of \$5,513) for annual CPI adjustment (estimated 3%).
- After hours Mental Health Services (NEW – increase of \$8,000), contract with Blue Valley.

Other Client Services (Decrease of \$92,153)

- Client Food (Decrease of \$92,951).
 - \$82,850 of this decrease was moved to grant funds 6690.
 - Figured population at 50 per day (was 54 in FY14).

BUILDING/EQUIPMENT EXPENSES



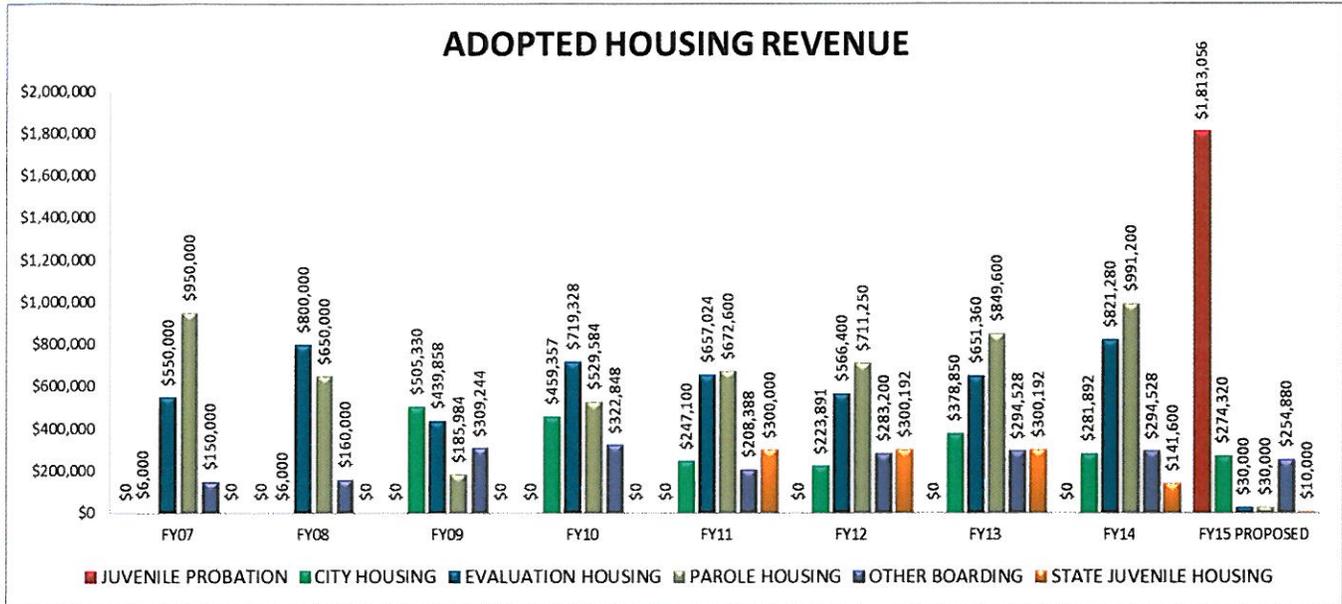
Building Rent (No Change)

- This section pays for the rent, maintenance, and cleaning of the facility.
- FY10, Property Management purchased a truck for the maintenance crew for the facility.
- In FY12, the facility reduced it's cleaning staff and rents have remained constant ever since.

Equipment (Increase of \$58,758)

- Office Equipment - \$13,758. This is the replace some of the facility's Windows XP operating systems.
- Communication Equipment - \$1,900. This is to replace two detention radios that have been deemed unrepairable.
- Other Equipment - \$36,000. To purchase an electronic key cabinet.
- Other Equipment - \$5,500. Replacement schedule for an Informer security computer (logs when people enter/exit rooms, press intercom buttons)
- Other Equipment - \$2,000. Replacement schedule for an Integrator security computer (controls electronic lock system and intercoms).

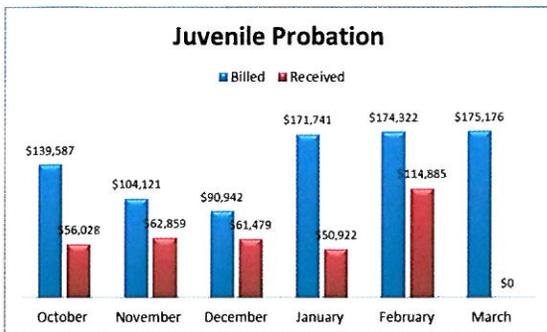
REVENUES



Billable (Contracted) Youth:

State Parole Holds And Commitments to the Office of Juvenile Services, Evaluations, and Status Offenders: LB 561 took effect in October 2013. This ended commitments to the Office of Juvenile Services. Youth being held for parole violations will no longer be housed at the Center effective July 1, 2014. Orders for OJS evaluations ended October 1, 2013. Status Offenders shifted to the County’s responsibility in FY14. Youth from these different categories are starting to move under the umbrella of the Office of Juvenile Probation.

Juvenile Probation: The Center didn’t figure in probation revenues for FY14 due to the uncertainty of what would be paid and the effective day being in October 2013. As of today, the County still doesn’t have a working contract with the Office of Juvenile Probation (the largest portion of the Center’s revenue). With the passing of LB 464, the scope of responsibilities is changing again which may impact the Center’s projections for FY15. We anticipate serving 5,964 care days or an average of 16.3 kids per day for juvenile probation (2-3 housing units). Probation is currently paying for youth at \$276 per day (not the \$304 we are billing at). They are also paying for youth who violation probation and drug court kids. They aren’t paying for youth who violate electronic monitors or home detention.

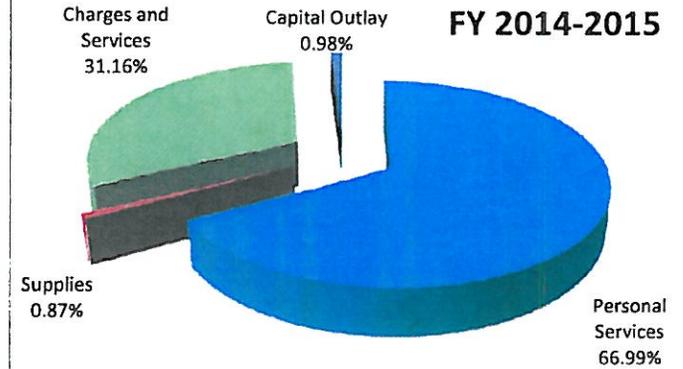


Contract County (Other Boarding): The Center added two more counties to the list of contracts the facility currently holds. This year the facility has seen increased interest in JABBER services (video conferencing for courts). The Center is anticipating to serve fewer youth in this category for FY15, dropped to 1,080 care days (down from 1,248 in FY14).

City: The Center anticipates serving 1,167 youth or an average of 3 kids per day. City days dropped steadily since FY13. In FY14, the responsibility for some youth shifted from the City to juvenile probation and is holding this billable population lower for FY15.

Lancaster County
Summary Analysis of Requested Budget
Youth Services Center

	<u>FY14 Adopted</u>	<u>FY15 Requested</u>	<u>Change Amount</u>	<u>Percent</u>
FTE's	56.19	56.19	-	0%
Personal Services	3,904,397	4,061,897	157,500	4.03%
Supplies	58,561	52,973	(5,588)	-9.54%
Charges and Services	2,008,267	1,889,052	(119,215)	-5.94%
Capital Outlay	550	59,308	58,758	10683.27%
Total Expenditures	5,971,775	6,063,230	91,455	1.53%
Revenue Estimate	3,506,040	3,293,468	(212,572)	-6.06%
Net Amount	2,465,735	2,769,762	304,027	12.33%



<u>Year</u>	<u>FTE's</u>	<u>Amount</u>	<u>Change</u>	<u>Percent</u>
FY06	67.00	5,591,895	536,419	10.61%
FY07	65.65	5,702,448	110,553	1.98%
FY08	63.95	5,791,185	88,737	1.56%
FY09	64.00	5,740,507	(50,678)	-0.88%
FY10	62.96	5,862,850	122,343	2.13%
FY11	59.11	5,862,849	(1)	0.00%
FY12	56.19	5,673,499	(189,350)	-3.23%
FY13	56.19	5,675,395	1,896	0.03%
FY14	56.19	5,971,775	296,380	5.22%
FY15	56.19	6,063,230	91,455	1.53%
Average Increase			100,775	1.90%

LANCASTER COUNTY
FEDERAL GRANTS
2014-15 BUDGET

Projected Amount FY2015	Federal Grantor/ Program Title	Business Unit	Revenue Account	Positions Funded by Grant	Grant Period	County Match
\$82,855	School Lunch Program	6780	54210	0	7/1/13-6/30/14	None
\$2,000	Nebraska Food Distribution Program	6781	Food Benefit	0	7/1/13-6/30/14	< \$300
\$84,855						\$300

LANCASTER COUNTY
REQUEST FOR CAPITAL OUTLAY
2014-15 BUDGET

BUS UNIT: 6781

BUSINESS UNIT: Youth Services Center - Detention

OBJECT	ITEM DESCRIPTION	# REQUESTED	NEW = N REP = R	UNIT COST	TOTAL COST	AMOUNT REQUESTED	JUSTIFICATION
67415	Office Equipment	16	R	varies	\$13,758	\$13,758	Phasing in of computers/laptops up to current operating systems. (8 more potentially next year)
67445	Communication Equipment	2	R	\$950	\$1,900	\$1,900	Replace detention radios that were determined to be unrepairable.
67455	Food/Beverage Equipment	1	R	\$100	\$100	\$100	Periodically need to repair food service equipment.
67460	Tools	1	R	\$50	\$50	\$50	Periodically need to purchase tools for maintenance of building.
67495	Other Equipment	1	N	\$36,000	\$36,000	\$36,000	Electronic key cabinet system for all facility keys.
67495	Other Equipment	1	R	\$5,500	\$5,500	\$5,500	Replacement schedule for an Informer security system computer (logs when people enter/exit rooms, press intercom buttons)
67495	Other Equipment	1	R	\$2,000	\$2,000	\$2,000	Replacement schedule for an Integrator security computer (controls electronic lock system and intercoms). If one goes down, we have none to put in their place.
TOTAL CAPITAL OUTLAY						\$59,308	

LANCASTER COUNTY
REQUEST FOR CONTRACTUAL SERVICES & LEASES
2014-2015 BUDGET

BUS UNIT: 6690

AGENCY: _____ Youth Services Center - Assessment _____

DESCRIPTION	FUTURE IMPACT	BUDGET AMOUNT		
		OBJECT CODE DESCRIPTION	#	AMOUNT
A) Client food written agreement with CBM to provide 2 meals daily.	On-going expense - this amount fluctuates depending on the population's size.	CLIENT FOOD	65215	\$82,855
Total for Contractual Services				\$82,855

LANCASTER COUNTY
REQUEST FOR CONTRACTUAL SERVICES & LEASES
2014-2015 BUDGET

BUS UNIT: 6780

AGENCY: Youth Services Center - Administration

DESCRIPTION	FUTURE IMPACT	BUDGET AMOUNT	
		OBJECT CODE DESCRIPTION	# AMOUNT
A) Verbal agreement with County Engineer for repairs on agency vehicles. As our vehicles age, they are requiring more repairs. Labor cost increases from \$16/hr to \$60/hr.	On-going Expense	VEHICLE R/M	66210 \$1,875
B) Agreement with Information Services to provide personnel to diagnose problems, minor repair, consultation services on management of information system. Also, some funds for maintenance to our inmate management system.	On-going Expense	INFORMATION SERVICES	64285 \$3,445
C) Agreement with Information Services for the VOIP phone service and equipment (year 1).	On-going / New Expense	VOIP	64286 \$24,150
D) Contract to provide pre-employment physicals and psychological evaluations to ensure that potential employees are able to meet the demands of the job without injury.	Ongoing Required Service	EMPLOYEE PHYSICALS	65140 \$2,500
E) Agreement with Information Services to provide personnel to diagnose problems, minor repair, annual staff email account fees, Non-PC maintenace, PC/server/PT maintenace, and software maintenace.	On-going Expense	DATA PROCESSING SERVICES	64820 \$34,722
F) To provide a Konica copier for photocopying and printing purposes.	On-going Expense	PHOTOCOPYING	64915 \$4,000
			\$70,692

LANCASTER COUNTY
REQUEST FOR CONTRACTUAL SERVICES & LEASES
2014-2015 BUDGET

BUS UNIT: 6781

AGENCY: Youth Services Center - Detention

DESCRIPTION	FUTURE IMPACT	BUDGET AMOUNT		
		OBJECT CODE DESCRIPTION	#	AMOUNT
A) Verbal agreement with County Engineer for fuel, lubricants, parts, & maintenance of agency vehicles including parts for new fleet vehicle. To fulfill the transportation needs of juvenile detainees.	On-going expense	FUEL	63510	\$2,000
		LUBRICANTS	63520	\$50
		PARTS	63815	\$1,000
		TIRES	63855	\$500
B) Agreement with Child Guidance to provide a case manager to oversee the Mental Health services to the youth.	On-going service	CASE MANAGER	64580	\$67,951
		MENTAL HEALTH SERVICES	65180	\$8,000
C) Agreement for after-hours mental health services.	New / On-going service			
D) Agreement with the County Health Department for physican's services (fees), onsite lab services, and blood borne pathogen disposal. Also, aid in the prevention of the spread of infectious diseases among employees.	Ongoing Required Service Decrease Liability	MEDICAL SERVICES	65110	\$2,000
E) Contract with Pharmacy Vendor to supply prescription medications, including administration reports, to residents who are not Medicaid eligible, State Wards or have insurance. Furnished at Medicaid rate.	Ongoing Required Service	PHARMACY SERVICES	65160	\$5,000
F) Agreement with Lancaster County Property Management to provide maintenance and custodial services for the entire facility. Utilites, refuse, snow removal, lawn care, and pest control are other services that are needed as well.	Ongoing Required Service	RENT BUILDINGS	66520	\$503,860

LANCASTER COUNTY
REQUEST FOR CONTRACTUAL SERVICES & LEASES
2014-2015 BUDGET

BUS UNIT: 6781

AGENCY: _____ Youth Services Center - Detention _____

G) Pending agreement with new medical services vendor for nursing, physician, and psychiatric services.	Ongoing Required Service	CLIENT NURSING	65185	\$189,281
H) Written agreement with ESU 18/Lincoln Public School for year-round education services. Meets statutorial and detention standards. Allows youth to earn credits toward Jr. High, High School, or GED credits. Implementation of life skills curriculum will reduce the unproductive time for detainees and will provide highly interesting material that most students will recognize as being important to their daily lives and survival.	On-going Expense The majority of education expenditures are reimbursed to the County by the State. Education is mandated by state.	EDUCATIONAL PROGRAM	64180	\$925,640
I) Client food written agreement with CBM to provide 1 meal plus a snack daily.	On-going expense - this amount fluctuates depending on the population's size.	CLIENT FOOD	65215	\$54,922
J) To provide a Konica copier for photocopying and printing purposes.	On-going Expense	PHOTOCOPYING	64915	\$1,000
K) To provide interpreter services for detained juveniles and the families for communication with staff members. Weekly service fee for cleaning agency floor mats.	On-going Expense	OTHER CONTRACTUAL SERVICES	64295	\$1,000
L) To provide psychiatric services to juveniles.	On-going Expense	PSYCHIATRIC SERVICES	65120	\$1,000
M) Agreement with the Radio Maintenance Shop to provide radio communication services/maintenance.	On-going Expense	EQUIPMENT MAINTENANCE AGREEMENT	64170	\$8,780
				\$1,771,984

LANCASTER COUNTY
REQUEST FOR CONTRACTUAL SERVICES & LEASES
2014-2015 BUDGET

BUS UNIT: 6782

AGENCY: _____ Youth Services Center - Assessment _____

DESCRIPTION	FUTURE IMPACT	BUDGET AMOUNT		
		<u>OBJECT CODE</u>	#	AMOUNT
A) To provide a Konica copier for photocopying and	On-going Expense	PHOTOCOPYING	64915	\$300
Total for Contractual Services				\$300

LANCASTER COUNTY
REQUEST FOR MEMBERSHIPS, SUBSCRIPTIONS, SCHOOLS, CONFERENCES
TRAVEL AND SUBSISTENCE
2013-14 BUDGET

BUS UNIT: 6780

Agency: Youth Services Center - Administration

NAME AND POSITION	EXPLANATION AND JUSTIFICATION	BUDGET AMOUNT		
		DESCRIPTION	OBJECT CODE #	AMOUNT
Agency Personnel	CPR Required Supplies: certification cards for staff.	Staff Education and Training	63215	\$54
	PPCT, HWC, Medication Aide, and professional development training fees.	Enrollment Fees and Tuition	65670	\$500
	Provide funds for personnel to be trained as trainers in Pressure Point Control Tactics (PPCT) and Handle With Care (HWC), which we MUST do for certification. Certification classes for HWC and PPCT are not local. Mileage for Director to travel to in-state training facilities, conferneces, seminars, or meetings.	Meals	64710	\$180
		Lodging	64715	\$320
		Airfare	64720	\$350
		Mileage	64725	\$300
		Parking and Tolls	64730	\$45
	Rentals	64735	\$120	
	Training and professional development literature. PPCT Participant and Instructor Manuals are being updated.	Books and Suscriptions	65665	\$180
		TOTAL		\$2,049

LANCASTER COUNTY
REQUEST FOR MEMBERSHIPS, SUBSCRIPTIONS, SCHOOLS, CONFERENCES
TRAVEL AND SUBSISTENCE
2013-14 BUDGET

BUS UNIT: 6781

Agency: Youth Services Center - Detention

NAME AND POSITION	EXPLANATION AND JUSTIFICATION	BUDGET AMOUNT		
		OBJECT CODE		AMOUNT
		DESCRIPTION	#	
Agency Personnel	CPR certification cards for staff.	Staff Education and Training	63215	\$2,160
		TOTAL		\$2,160

BUSINESS UNIT # 6780

LANCASTER COUNTY
Request for Increase in Personnel or Services
FISCAL YEAR 2014-15

BUSINESS UNIT NAME: Youth Services Center - Administration

OBJECT CODE	OBJECT DESCRIPTION	AMOUNT	JUSTIFICATION OF NEED TO INCREASE PERSONNEL OR PROVIDE ADDITIONAL SERVICES
61250 61510	Temporary Salaries FICA	6,287 481	Temporary/On Call Account Clerk 1, working 8 hours per week as needed to help process billing/collections for \$1.8 million in housing contracts (LB 464).
TOTAL TO CONSIDER		6,768	
Do Not Include Increase in F.T.E.'S or Requests for Expansion of Services in Your Requested Budget or Supporting Schedules - These will be Considered Separately.			

SUMMARY:

	AMOUNT	NUMBER OF POSITIONS
61110	\$99,594	1
61150	\$76,558	1
61210	\$2,537,535	50.68
61250	\$181,630	3.51
61310	\$12,241	N/A
TOTALS	\$2,907,558	56.19

LANCASTER COUNTY
PERSONNEL SUMMARY FORM
2014-2015 BUDGET

BUS UNIT: 6780

BUSINESS UNIT: Youth Services Center - Administration

CLASS	CLASS TITLE	NUMBER OF POSITIONS		PAY RANGE	SALARY AMOUNTS	
		FY13-14 REQUEST	FY14-15 REQUEST		FY13-14 REQUEST	FY14-15 REQUEST
7183	DIRECTOR	1.00	1.00	SALARY	95,729	99,594
7184	DEPUTY DIRECTOR	1.00	1.00	SALARY	73,585	76,558
2332	ADMINISTRATIVE AIDE II	1.00	1.00	41,674-53,376	52,778	54,905
7875	JUV. TRAINING COORDINATOR	1.00	1.00	46,336-59,354	58,660	61,026
2831	ACCOUNT CLERK I	1.00	1.00	30,567-39,151	36,395	39,233
<i>2% COLA figured in for all staff.</i>						
TOTALS		5	5		\$317,147	\$331,315

LANCASTER COUNTY
PERSONNEL SUMMARY FORM
2014-2015 BUDGET

BUS UNIT: 6781

BUSINESS UNIT: Youth Services Center - Detention

CLASS	CLASS TITLE	NUMBER OF POSITIONS		PAY RANGE	SALARY AMOUNTS	
		FY13-14 REQUEST	FY14-15 REQUEST		FY13-14 REQUEST	FY14-15 REQUEST
5760	CORRECTIONAL RECORDS MGR.	1.00	1.00	48,008-61,491	61,521	63,987
7870	JUVENILE DETENTION SUPERVISORS HOLIDAY WORKED PAY SHIFT DIFFERENTIAL PAY (4 staff)	5.00	5.00	41,674-53,376	247,530 9,934 2,912	253,876 10,133 2,912
7881	JUVENILE DETENTION TEAM LEADERS SHIFT DIFFERENTIAL PAY (2 staff)	3.00	3.00	46,336-59,354	171,668 1,456	183,482 1,456
7860	JUVENILE DETENTION OFFICER HOLIDAY WORKED PAY NON-EXEMPT OVERTIME PAY SHIFT DIFFERENTIAL PAY (21 staff)	35.00	35.00	35,757-45,801	1,557,615 70,816 10,296 15,288	1,608,409 75,773 11,017 15,288
7860	JUVENILE DETENTION OFFICER -ON-CALL HOLIDAY WORKED PAY	3.51	3.51	35,757-45,801	171,582 8,946	172,017 9,613
4321	FOOD SERVICE WORKER I SHIFT DIFFERENTIAL PAY (1 PT staff) <i>2 less than part-time (15hour/week and 9hour/week)</i>	0.68	0.68	13,820-17,701	14,302 273	15,386 274
<i>Estimated 2% COLA for all staff for FY15 and 5% COLA for Juvenile Detention Officers for FY14.</i>						
TOTALS -INCLUDES ON-CALLS		48.19	48.19		2,344,139	2,423,622

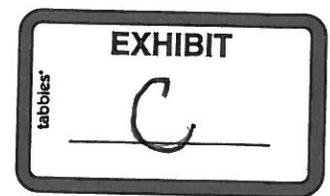
LANCASTER COUNTY
PERSONNEL SUMMARY FORM
2014-2015 BUDGET

BUS UNIT: 6782

BUSINESS UNIT: Youth Services Center - Assessment

CLASS	CLASS TITLE	NUMBER OF POSITIONS		PAY RANGE	SALARY AMOUNTS	
		FY13-14 REQUESTED	FY14-15 REQUESTED		FY13-14 REQUEST	FY14-15 REQUEST
7860	JUVENILE DETENTION OFFICER HOLIDAY WORKED PAY SHIFT DIFFERENTIAL PAY NON-EXEMPT OVERTIME PAY	3.00	3.00	33,317 - 42,673	137,934 8,577 728 1,144	147,589 9,366 728 1,224
	<i>Estimated 2% COLA for FY15 and 5% COLA for FY14.</i>					
	TOTALS	3	3		\$148,383	\$158,907

Lancaster County Adult Probation
Probation District #3A
Jail PSI Report for fiscal year 2013-2014



July 1, 2013 to April 30, 2014

Total non-custodial, District Court Presentence Investigations Completed – 512
Average days to complete a non-custodial PSI – 63.78

Total custodial, District Court Presentence Investigations Completed – 392
Average days to completed custodial PSI – 39.76

Completion day difference, on average, between custodial and non-custodial PSIs – 24.02

392 PSIs at 24.02 days each = 9,451.84 custody days saved

Estimated per day cost at Lancaster County Corrections = \$90 per day.

9,451.84 days at \$90 per day results in a total estimated costs savings from July 1, 2013 to April 30, 2014-- **\$847,425.60**

OF NOTE:

The \$90.00 per day total was used after consultation with the Budget and Fiscal Officer of Lancaster County.

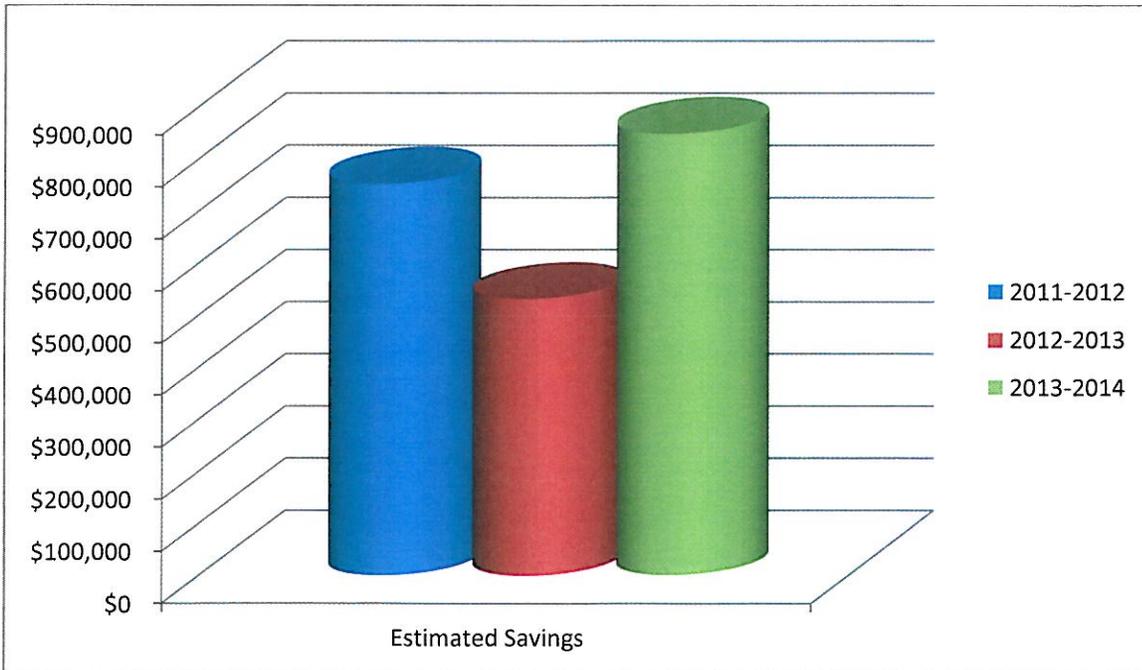
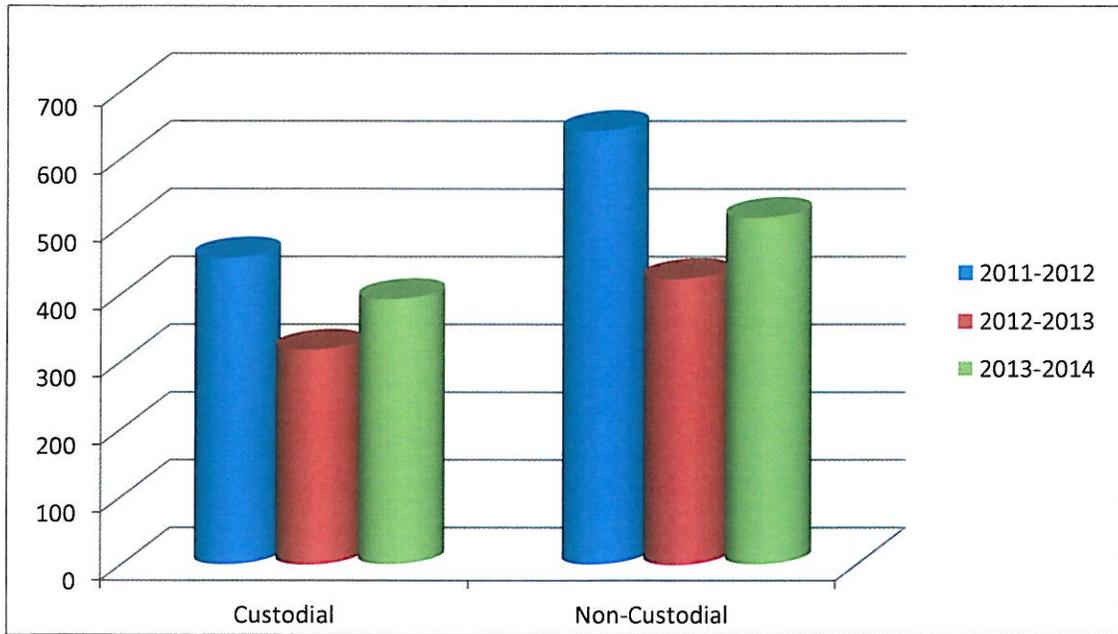
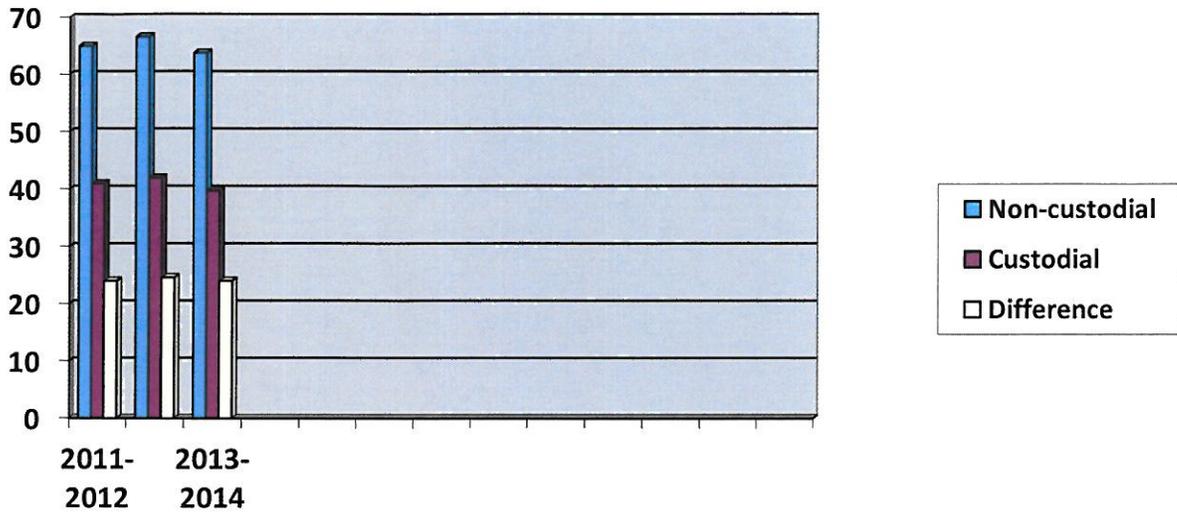
All totals include Presentence Investigations (PSIs) completed on PSIs Ordered by the Lancaster County District Court Bench

A PSI cannot be completed until an offender has either pleaded guilty or no contest or has been otherwise found guilty in a trial to the Court or by a Jury.

Dates used include the date on which the Court originally ordered the PSI through the originally scheduled sentencing date. Individual sentencing dates may have varied due to scheduling issues, continuances, or other factors.

Historically, approximately 65-70% of individuals sentenced have received a prison sentence, approximately 10% receive a jail sentence from which they are released (time served situation) shortly after sentencing, 1% are sentenced to probation and 20-25% receive a jail sentence for which they remain in jail for a significant period of time.

AVERAGE DAYS FOR COMPLETION OF PSIs



LINCOLN CONVENTION AND VISITORS BUREAU
Proposed Budget
July 2014 through June 2015



	<u>Jul '13 - Jun 14</u> <u>Budget</u>	<u>Jul '14 - Jun 15</u> <u>Proposed</u> <u>Budget</u>
Income		
Room Tax-CVB	1,166,916	1,400,004
Room Tax - Bid Fees	366,000	366,000
Other Income	45,000	86,120
Total Income	<u>1,577,916</u>	<u>1,852,124</u>
Expense		
Salaries	478,134	540,433
Commissions	11,000	14,000
Payroll Taxes	36,848	42,178
Retirement Plan	26,907	31,702
Medical & Dental Insurance	60,308	67,683
Life & Disability Insurance	3,600	5,100
Travel & Training	28,000	41,900
Auto Expense	4,000	4,000
Rent	77,648	78,934
Garage Rental & Parking	11,436	10,944
Dues & Subscriptions	13,615	14,500
Equipment/Maintenance	38,514	31,185
Office Supplies	10,000	10,000
Postage	36,000	32,500
Printing	60,000	60,000
Utilities	18,000	17,700
Professional Fees	11,600	8,500
Public Relations	40,000	30,801
Advertising-CVB	212,640	212,640
Insurance	7,200	8,100
Miscellaneous	2,000	0
Event Promotion	63,350	59,400
Sports Event Promotion	302,721	506,040
Depreciation/Amortization	20,160	22,872
Total Expense	<u>1,573,681</u>	<u>1,851,112</u>
Net Income	<u><u>4,235</u></u>	<u><u>1,012</u></u>

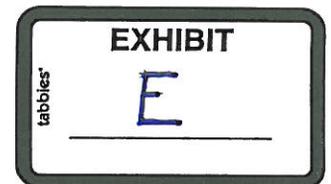
Lancaster County Ag Society PRELIMINARY BUDGET UPDATE

For Lancaster County Board

May 21, 2014

Amy Dickerson, Managing Director

adickerson@lancastereventcenter.com



With recent management change, new overall financial management approach

- ▶ Hired HBE to look at entire financial situation and ongoing accounting practices
- ▶ New Accounting Mgr. to be hired—higher level analytics of events, operation margins
- ▶ Increasing revenues
 - ▶ Pricing of events—applying price list equally across all event types
 - ▶ Asking for donations at fair (parking, free concerts)
 - ▶ Adding services—ticket selling, marketing, wireless, etc.
 - ▶ Enhancing services—concessions, campground
 - ▶ Tightening cash controls—how sell shavings, cash ticket sales
- ▶ Increasing cash in-flows
 - ▶ Sponsors
 - ▶ Donors
 - ▶ Potential sale of commercial corner
- ▶ Cutting costs
 - ▶ Leveraging County/City/State/UNL etc. contracts—commodities, services, utilities
 - ▶ Bid process on larger purchases
 - ▶ Lowering interest rates—construction loan

Lancaster Co. Ag Society (County Fair)

- ▶ Current Property Tax Budget to support the Fair
 - ▶ General Fund \$202,980
 - ▶ Capital Fund \$109,344
 - ▶ TOTAL \$312,324
- ▶ Proposing max 3.5% increase for next fiscal year (\$323,255, increase of \$10,931)
- ▶ Based on
 - ▶ New facility still operating with no reserves & paying down construction loan (\$300K)
 - ▶ And due to capital needs needed while waiting for Phase III approval (see next page)
 - ▶ \$24M in facility investment to date with \$650K accounting depreciation/year

In process: list of capital needs for re-launch of Lancaster Event Center with Phase III delay in mind

- ▶ Capital expenditures needed to get basic operations under control
 - ▶ Cleanliness: floors, buildings
 - ▶ Show capacity: concessions, lighting, HVAC
 - ▶ Security: doors/keys, cameras, first aid room, liquor storage, cash room, shop, office, employee IDs
 - ▶ Signage: inside/outside
 - ▶ Storage
 - ▶ Parking
- ▶ Capital investments to drive more revenue in short-term
 - ▶ Campground: check-in building/sign, add water to ½ spots for higher rent
 - ▶ Concessions re-design
 - ▶ Ticket-selling, Wireless selling web sites
 - ▶ Smart phone/tablet mobile cash registers for concessions, parking revenue
- ▶ TBD: Anything else we can't live without in Phase III to sustain fair and current shows
 - ▶ Getting input from key show promoters, fair