



Diving Deep into Budget Preparation

Dennis Meyer, Lancaster County

Budget Calendar

- March 15 – Budget Instructions
- April 15 – Requested Budgets filed by Departments
- April, May and June – Budget Hearings
- June 30 – End of Fiscal Year

Budget Calendar

- August 1 – Proposed Budget on File
- Lancaster County Budget Monitoring Committee
- August – Budget Hearing and Adoption (Last Tuesday)
- September 20 – File with State Auditor
- January – Mid Year Budget Review

Budget Instructions (19-20) (Lancaster County)

- Maintain same level of funding for operating costs and capital outlay
- Service Based Budgets
- Future Building Projects and Technology Upgrades (Master Plan)

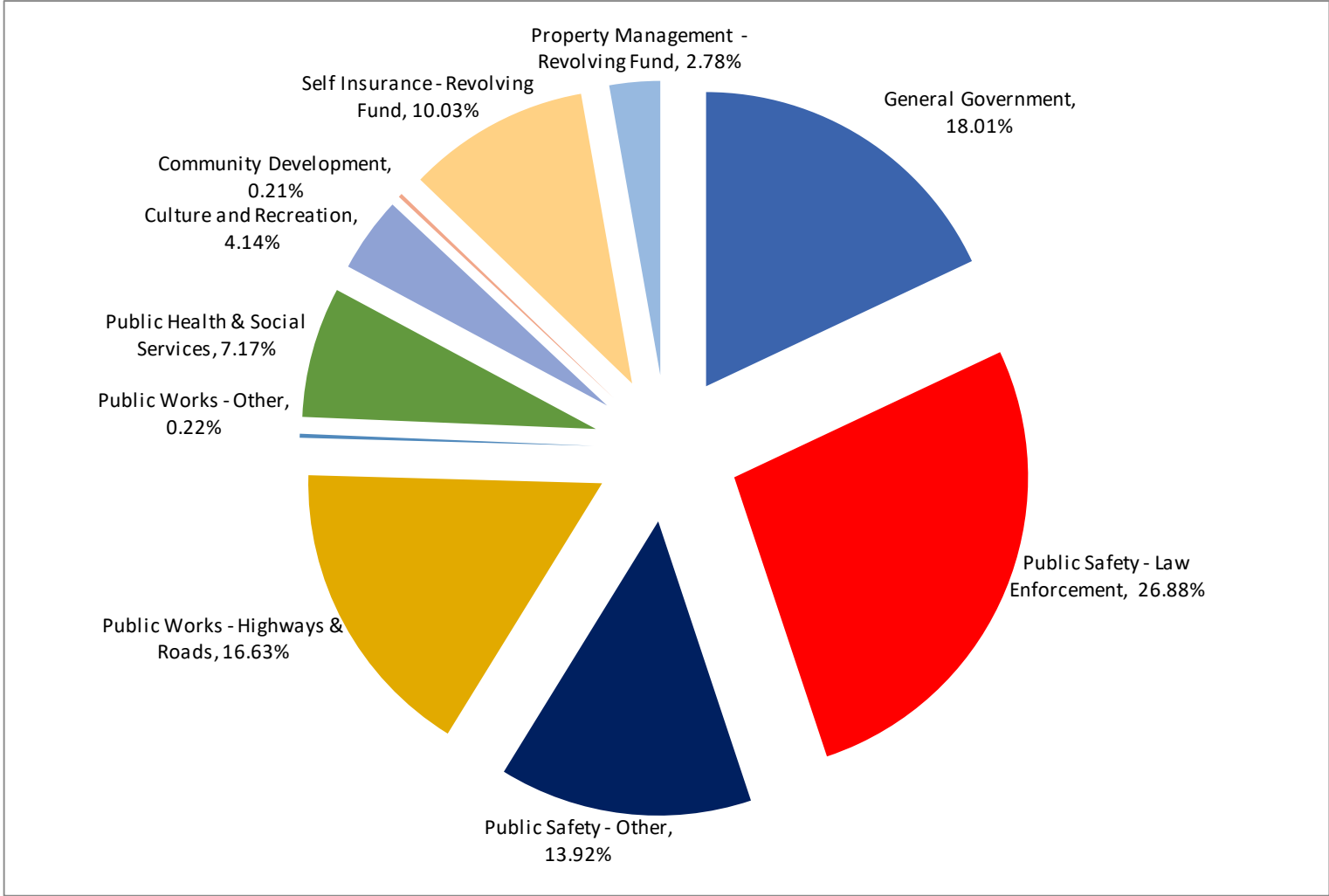


Expenditures

Operating and Capital Budgets

- Spending Authority
 - General Fund vs Other Funds

LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION (2018-19)



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - MAY 31, 2019
PERCENT OF FISCAL YEAR REMAINING - 8.33%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT
GENERAL FUND -				
BOARD OF COMMISSIONERS	309,991	283,698	26,293	8.48%
COUNTY CLERK	1,285,565	1,167,423	118,142	9.19%
COUNTY TREASURER	3,594,846	3,147,976	446,871	12.43%
ASSESSOR/REGISTER OF DEEDS	4,398,693	3,963,849	434,844	9.89%
ROD TECHNOLOGY	330,843	150,455	180,388	54.52%
ELECTION COMMISSIONER	1,569,533	1,446,427	123,106	7.84%
INFORMATION SERVICES	984,508	658,525	325,983	33.11%
BUDGET & FISCAL	402,309	365,244	37,065	9.21%
GENERAL GOVERNMENT	15,503,025	14,303,642	1,199,383	7.74%
ADMINISTRATIVE SERVICES	419,052	380,277	38,775	9.25%
BOARD OF EQUALIZATION	313,270	254,471	58,799	18.77%
CLERK OF DISTRICT COURT	1,899,678	1,729,119	170,559	8.98%
COUNTY COURT	1,351,514	1,238,633	112,881	8.35%
JUVENILE COURT	2,031,960	1,692,267	339,693	16.72%
DISTRICT COURT	2,901,202	2,547,091	354,111	12.21%
PUBLIC DEFENDER	4,663,198	4,261,116	402,082	8.62%
JURY COMMISSIONER	410,809	342,743	68,066	16.57%
JUSTICE SYSTEM MISCELLANEOUS	2,478,873	1,790,235	688,638	27.78%
EXTENSION SERVICE	1,017,942	831,355	186,587	18.33%
RECORDS & INFORMATION MGMT	674,162	607,403	66,759	9.90%
COUNTY SHERIFF	13,022,556	11,591,849	1,430,707	10.99%
COUNTY ATTORNEY	8,408,577	7,675,552	733,025	8.72%
CORRECTIONS	25,101,020	22,965,150	2,135,870	8.51%
JUVENILE PROBATION	328,106	295,331	32,775	9.99%
ADULT PROBATION	573,750	451,103	122,647	21.38%
COMMUNITY CORRECTIONS	3,391,020	2,931,394	459,626	13.55%
YOUTH SERVICES CENTER	5,525,017	4,809,866	715,151	12.94%
EMERGENCY MANAGEMENT	564,297	470,440	93,857	16.63%
COUNTY ENGINEER	4,178,107	3,544,199	633,908	15.17%
MENTAL HEALTH BOARD	160,467	144,859	15,608	9.73%
GENERAL ASSISTANCE	1,884,500	1,808,202	76,298	4.05%
VETERANS ADMINISTRATION	345,779	317,166	28,613	8.27%
GENERAL ASSISTANCE OPERATING	450,047	411,342	38,705	8.60%
HEALTH & HUMAN SERVICES	5,001,238	3,892,416	1,108,822	22.17%
HUMAN SERVICES	656,980	590,698	66,282	10.09%
TOTAL GENERAL FUND	116,132,434	103,061,513	13,070,921	11.26%

OTHER FUNDS -

WORKERS COMPENSATION LOSS	1,506,055	1,354,161	151,894	10.09%
OTHER SELF INSURANCE LOSS	2,453,593	358,986	2,094,607	85.37%
GROUP SELF INSURANCE	15,629,854	12,792,816	2,837,038	18.15%
VISITORS IMPROVEMENT	4,138,660	3,346,971	791,689	19.13%
VISITORS PROMOTION	2,875,107	1,695,833	1,179,274	41.02%
COUNTY RURAL LIBRARY	830,910	415,205	415,705	50.03%
BRIDGE & SPECIAL ROAD	8,949,489	8,118,060	831,429	9.29%
HIGHWAY	16,617,603	10,233,242	6,384,361	38.42%
VETERANS AID	10,147	7,570	2,577	25.40%
GRANTS FUND	8,047,011	3,275,411	4,771,600	59.30%
KENO FUND	2,971,055	692,722	2,278,333	76.68%
ECONOMIC DEVELOPMENT	408,982	366	408,615	99.91%
BUILDING FUND	1,963,582	885,648	1,077,934	54.90%
JAIL SAVINGS FUND	604,028	-	604,028	100.00%
LAW ENFORCEMENT EQUIPMENT	297,093	44,648	252,445	84.97%
FLEET MANAGEMENT	125,000	19,465	105,535	84.43%
COUNTY-WIDE SINKING	425,000	-	425,000	100.00%
MENTAL HEALTH	3,329,859	3,043,563	286,296	8.60%
WEED CONTROL	419,132	340,388	78,744	18.79%
COUNTY/CITY PROPERTY MGMT	3,917,061	3,219,905	697,156	17.80%
PROPERTY MANAGEMENT	841,240	677,239	164,001	19.50%
CITY BUILDING MAINTENANCE	595,342	273,647	321,695	54.04%
TOTAL OTHER FUNDS	76,955,803	50,795,848	26,159,955	33.99%



Salaries and Benefits

- Top 5 Departments for FTE's:
 - Corrections - 224.60
 - County Sheriff – 109
 - County Engineer – 104
 - County Attorney – 75.10
 - Youth Services Center – 43.50
 - County – 878
- Health Insurance – 2nd year (remained the same)
- Retirements

TOTAL BY CLASS	FTE	ANNUAL SAL	LONGEVITY	FICA	PENSION	INSURANCE	DENTAL	PEHP	LT Disability	PROJECTED TOTAL
360	1	\$65,836		\$5,036	\$5,135	\$8,195	\$270	\$650	\$211	\$85,333
2845	1	\$84,332	\$1,000	\$6,528	\$6,656	\$16,442	\$609	\$650	\$270	\$116,487
7197	1	\$107,879		\$8,253	\$8,415	\$21,939	\$949	\$650	\$345	\$148,430
	3	\$258,047	\$1,000	\$19,817	\$20,206	\$46,576	\$1,828	\$1,950	\$826	\$350,250

Capital Budgets

- Bridge & Special Road Fund
- Highway Fund
- Building Fund
- County-Wide Sinking Fund
- Property Management

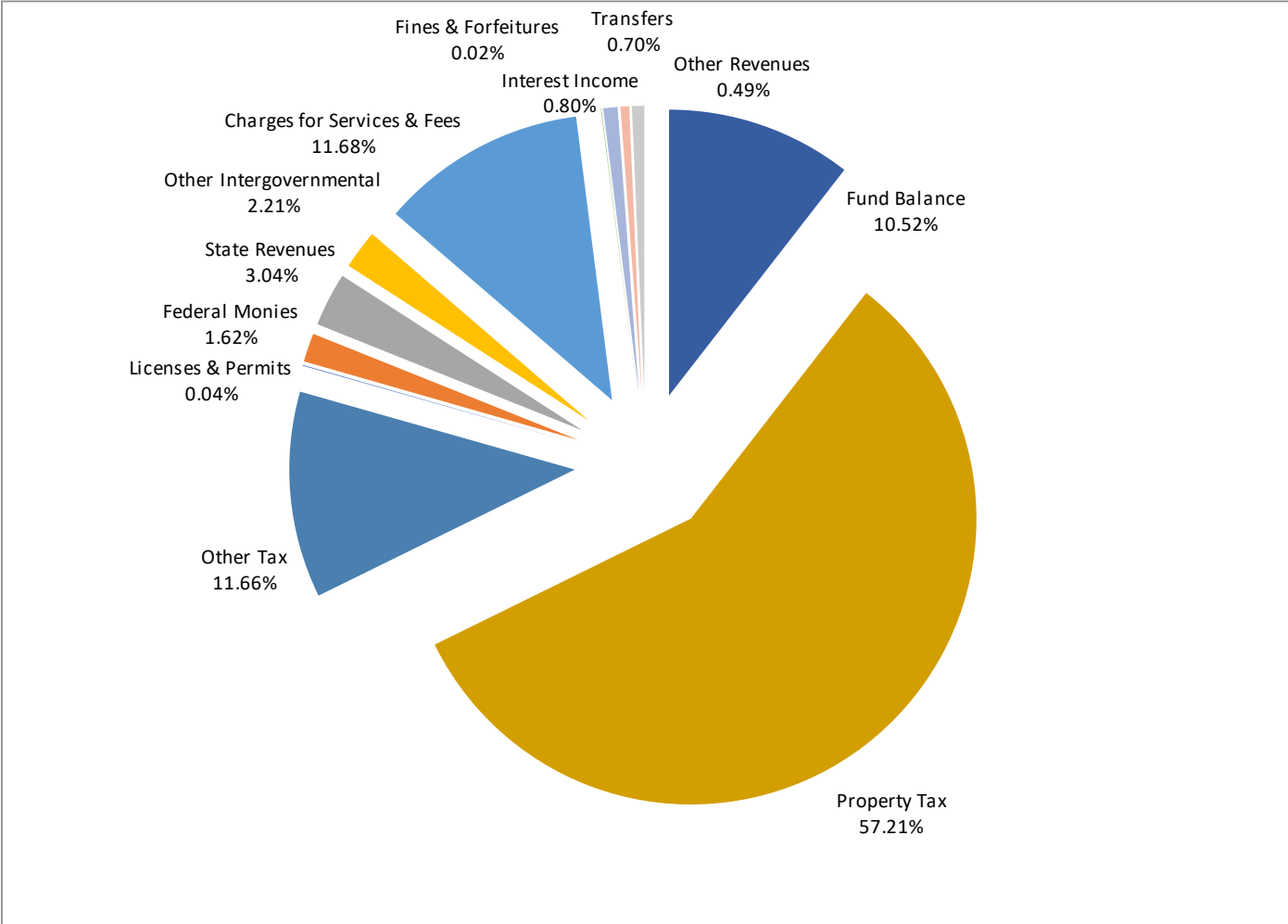
Lancaster County Challenges

- Roads and Bridges – additional \$4.5 million (Infrastructure Task Force)
- Corrections
- HR/Payroll System (with City of Lincoln)
- CJIS (Law Enforcement)
- Additional FTEs (10)
- Cash Reserve/Fund Balance
- County Fleet
- County-Wide Sinking Fund



REVENUES

**2018-19 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



**LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES**

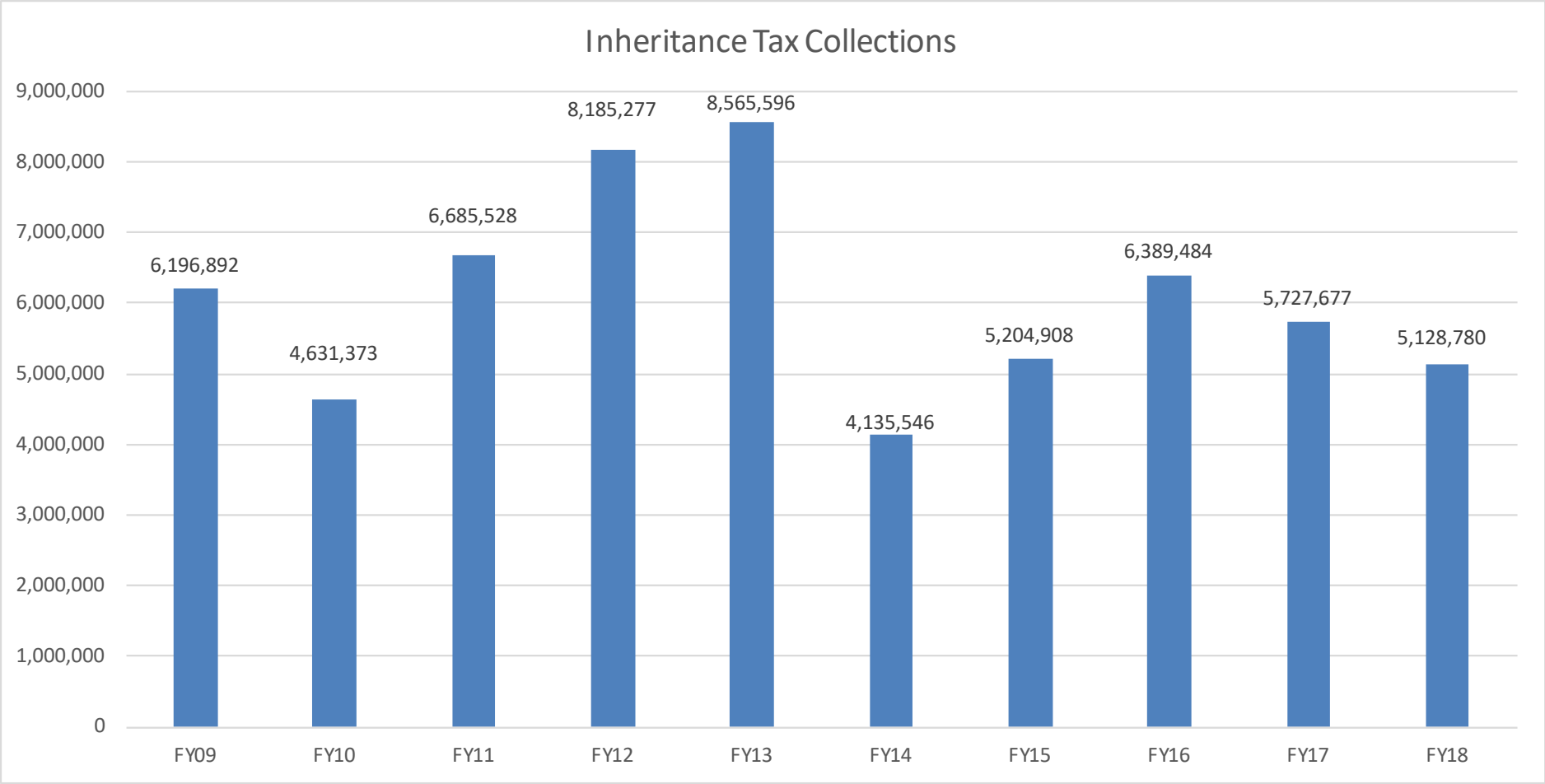
	Budget 6/30/2019	Actual 6/30/2018	Actual 6/30/2017	Actual 6/30/2016	Actual 6/30/2015
COUNTY BOARD	-	-	-	-	-
COUNTY CLERK	84,900	89,404	94,045	85,940	61,293
COUNTY TREASURER	7,300,100	7,133,299	6,305,665	5,872,358	5,543,501
ASSESSOR	2,200,000	2,137,058	2,228,989	2,076,364	2,014,616
ROD TECHNOLOGY	222,000	202,806	242,246	192,418	210,750
ELECTION COMMISSIONER	466,000	84,361	463,295	159,915	407,373
DATA PROCESSING	10,656	10,656	10,656	10,656	10,656
BUDGET & FISCAL	26,245	28,752	28,101	28,284	25,290
G.F. GENERAL GOVERNMENT	42,500	1,142	2,236	1,633	1,253
CLERK OF DIST COURT	440,000	529,319	574,358	533,271	633,627
COUNTY COURT	42,335	51,343	50,315	40,343	36,738
JUVENILE COURT	-	1,039	-	140	1,329
DISTRICT COURT	227,250	284,623	435,898	268,063	209,488
PUBLIC DEFENDER	451,173	429,690	414,811	413,458	404,938
G.F. JUSTICE SYSTEM	-	-	42,500	-	-
COOPERATIVE EXTENSION	11,500	50,667	166,773	159,968	159,729
RECORDS INFO & MGMT	91,310	95,909	114,026	89,648	82,127
SHERIFF	1,983,535	1,959,080	1,970,962	1,662,780	1,558,751
COUNTY ATTORNEY	1,424,864	1,521,173	1,795,991	1,336,455	1,305,419
CORRECTIONS	692,000	711,090	712,368	660,145	620,194
JUVENILE PROBATION	-	-	-	9,408	50,000
COMMUNITY CORRECTIONS	1,678,159	1,990,969	1,864,734	1,856,644	1,655,406
JUVENILE DETENTION	3,372,112	3,708,336	3,956,970	4,216,337	4,492,809
EMERGENCY SERVICES	342,149	357,706	336,771	323,508	346,260
GENERAL ASSISTANCE	260,000	312,441	570,593	622,409	453,277
HUMAN SERVICES	<u>434,761</u>	<u>412,510</u>	<u>387,312</u>	<u>230,995</u>	<u>222,989</u>
SUBTOTAL	21,803,549	22,124,250	22,769,617	20,851,141	20,507,813
GENERAL RECEIPTS	<u>88,760,375</u>	<u>85,460,528</u>	<u>85,338,364</u>	<u>82,053,561</u>	<u>76,753,309</u>
TOTAL	110,563,924	107,584,778	108,107,981	102,904,703	97,261,122
Property Tax	70,593,378	63,230,106	59,627,960	57,567,234	56,034,045
Motor Vehicle Tax	9,480,000	9,231,868	8,818,282	8,165,324	7,678,508
Inheritance Tax	5,000,000	5,128,780	5,727,677	7,774,298	5,204,908
Transfers	186,064	31,311	550,000	1,000,000	1,000,000
Homestead	-	1,753,479	1,549,915	1,520,490	1,373,785
Property Tax Credit	-	2,897,775	2,748,700	2,847,004	2,135,326
State Aid	-	-	-	-	-
Sale of Building	400,000	-	3,183,755	-	-
Other	3,100,933	3,187,209	3,132,077	3,179,212	3,326,736

Estimating County Revenues

- Prior Year Activity
- Websites
- Interest Rates
- Change in Valuation

LANCASTER COUNTY

Inheritance Tax Collections



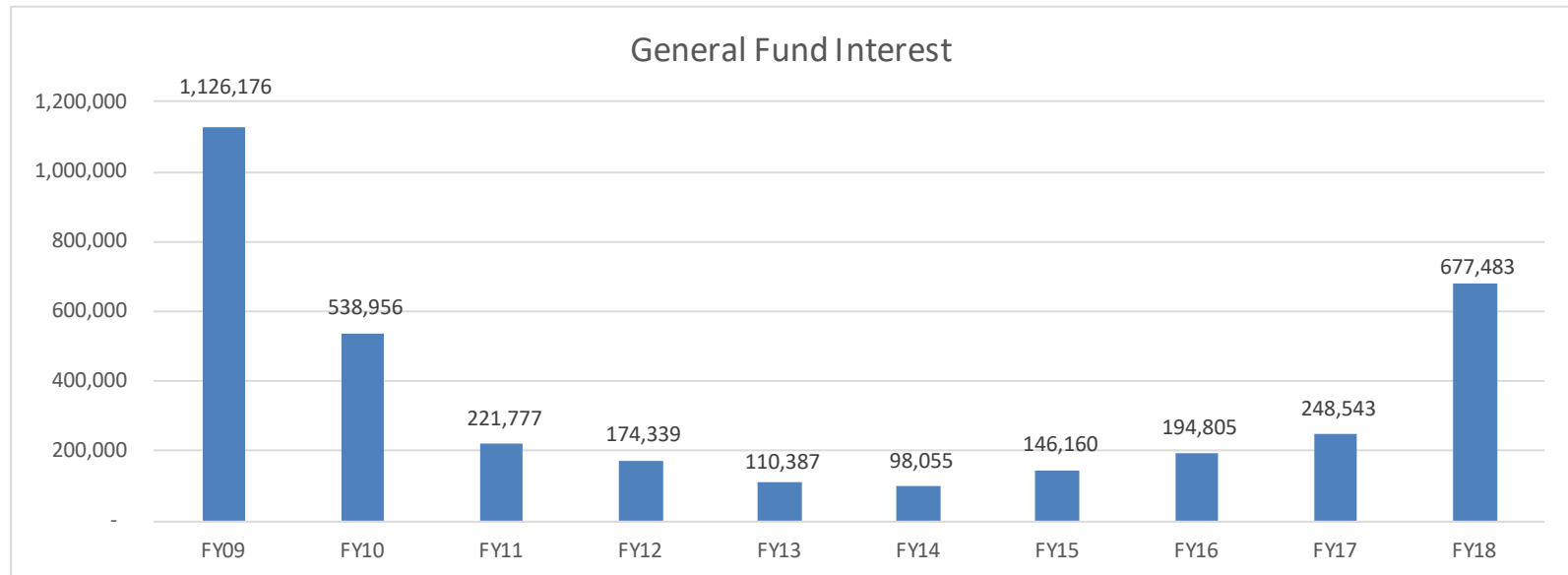
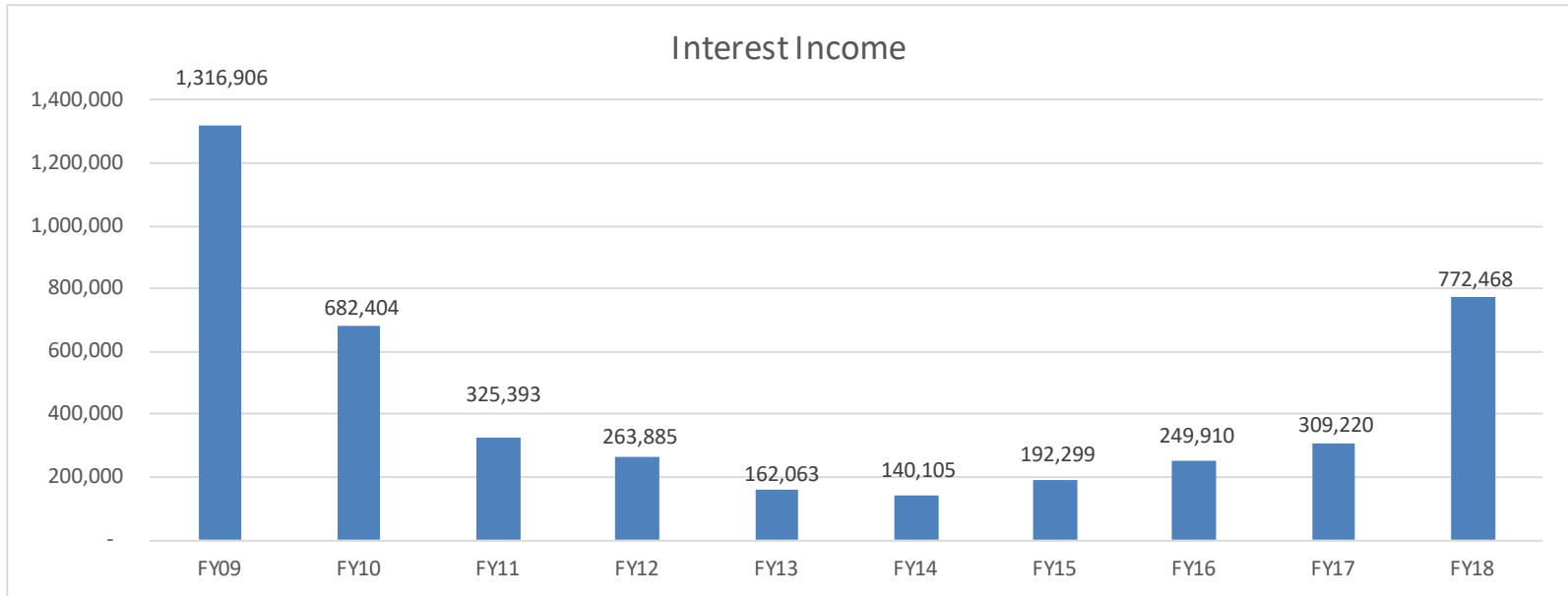
FY18-19 Budget Amount
Collections @ 12-31-18

5,000,000
3,290,280

Collections @ 12-31-17
Collections @ 12-31-16
Collections @ 12-31-15

2,950,367
3,261,049
4,185,332

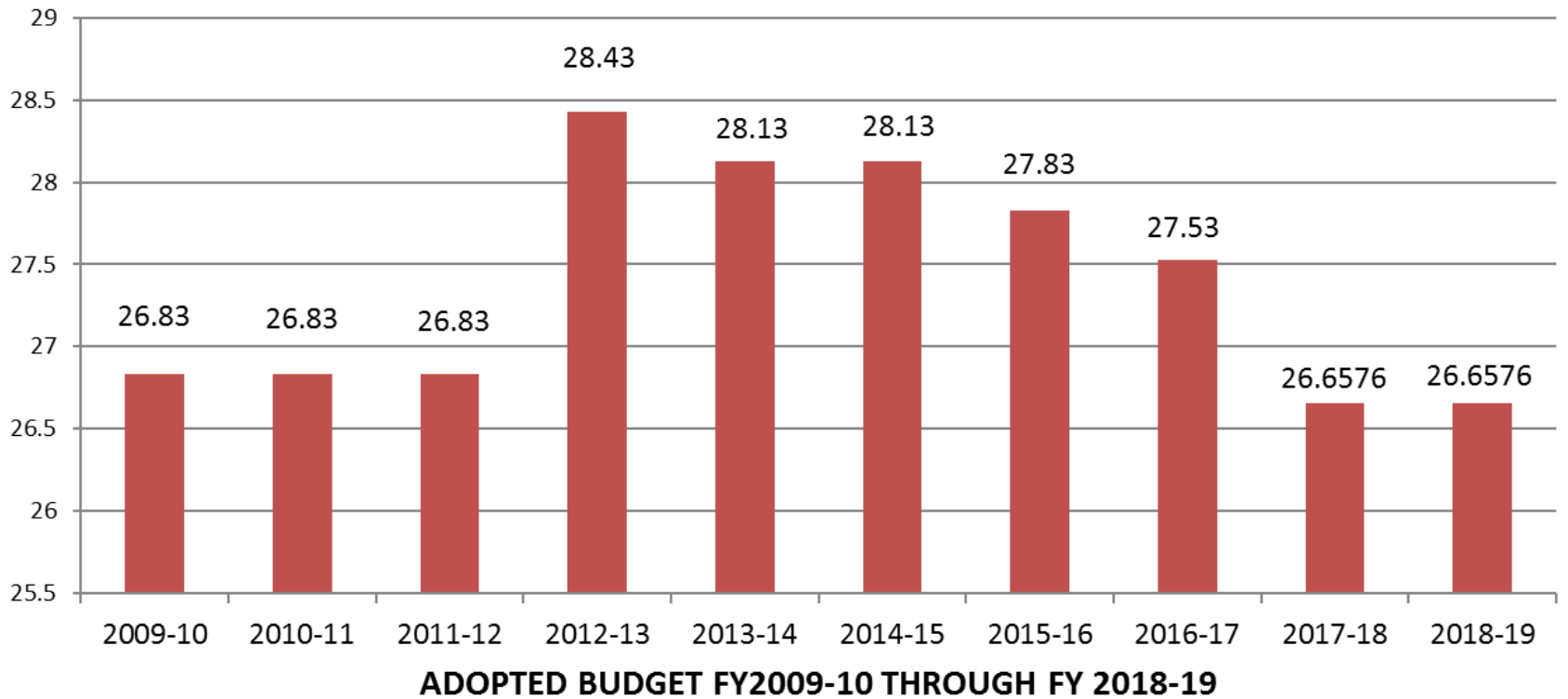
LANCASTER COUNTY



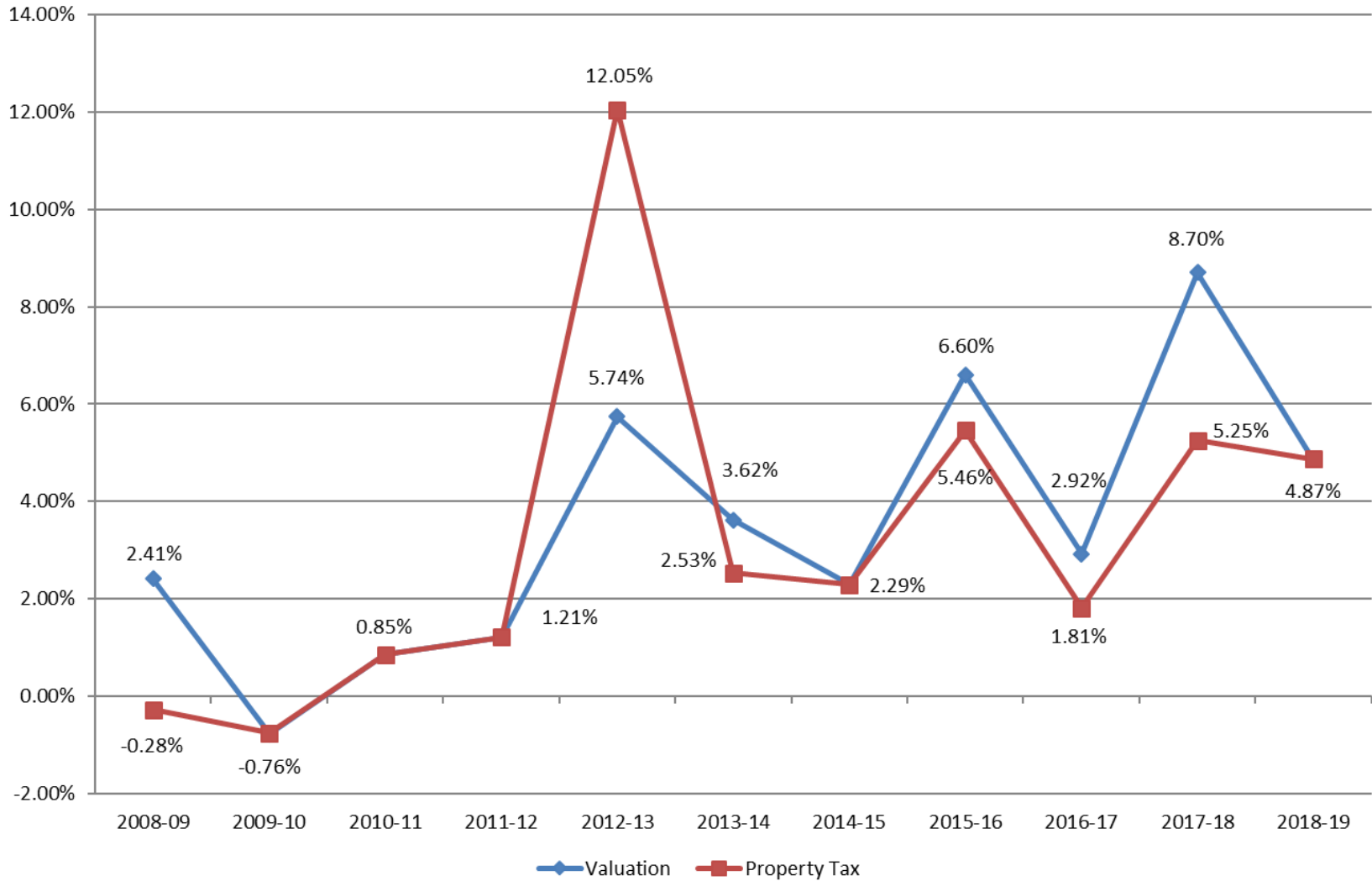
2019 General Fund Interest Budget
General Fund Interest @ 12-31-18

1,000,050
498,610

LANCASTER COUNTY Tax Levies Cents per \$100 of Valuation



% Increase in Valuation vs Property Tax





CASH RESERVE / FUND BALANCE

Lancaster County
Fund Balance / Cash Reserve

Government Finance Officers Association (GFOA) recommends no less than two months of regular general fund operating expenditures.

Fund Balance -

2018-19 General Fund Total Budget of Expenditures	116,132,434
Less Capital Outlay	(1,017,501)
Less Transfers	<u>(12,604,261)</u>
	102,510,672
2 months	<u>16.67%</u>
Calculated Fund Balance	17,088,529
 Fund Balance @ 7-1-18	 11,758,510
Difference	5,330,019

Cash Reserve -

2018-19 General Fund Property Tax Request	70,593,378
2 months	<u>16.67%</u>
	11,767,916
 Cash Reserve @ 7-1-18	 6,190,000
Difference	5,577,916

Balancing the Budget

- Total Requirements = Total Available Resources

LANCASTER COUNTY

FY19 BUDGET SUMMARY - GENERAL FUND

	ACTUAL FY17	MODIFIED BUDGET FY18	ACTUAL FY18	BUDGET FY19	
				PROPOSED	ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	106,909,236	114,095,965	109,921,401	115,739,909	116,132,434
CASH RESERVE		6,190,000		6,190,000	6,190,000
TOTAL REQUIREMENTS	<u>106,909,236</u>	<u>120,285,965</u>	<u>109,921,401</u>	<u>121,929,909</u>	<u>122,322,434</u>
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	12,855,050	14,054,644	14,054,644	11,758,510	11,758,510
REVENUES	108,107,981	106,231,321	107,584,778	110,171,399	110,563,924
ENCUMBRANCE CREDIT	849		40,489		
TOTAL AVAILABLE RESOURCES	120,963,880	120,285,965	121,679,911	121,929,909	122,322,434
LESS REQUIREMENTS	<u>106,909,236</u>	<u>120,285,965</u>	<u>109,921,401</u>	<u>121,929,909</u>	<u>122,322,434</u>
NET FUND BALANCE	<u>14,054,644</u>	<u>-</u>	<u>11,758,510</u>	<u>-</u>	<u>-</u>
PERSONAL AND REAL PROPERTY TAXES:					
INCLUDED IN REVENUES		67,291,633		70,207,103	70,593,378
RESERVE FOR DELINQUENT TAX					
PROPERTY TAX REQUIREMENT		<u>67,291,633</u>		<u>70,207,103</u>	<u>70,593,378</u>