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MEMORANDUM

TO: All County Departments
FROM: Jennifer Brinkman, Chair
DATE: March 7, 2019
RE: 2019-20 Budget Requests

The County Board recently reviewed the status of the 2018-19 County budget, as well as some additional costs which we will be facing during the next few years. Several important issues are worth noting:

1. Payroll costs, which include benefits, increase on an annual basis by approximately \$2 million.
2. Current property tax reduction proposals before the Legislature could have an impact on our spending and revenue choices.
3. Lancaster County has future needs in regards to building projects and technology upgrades.
4. Lancaster County has a future need to increase cash reserves to maintain an adequate level for cash flow purposes.

The new budget platform called OpenGov will be utilized for the FY2019-20 budget requests. Budget numbers will be entered into OpenGov and additional spreadsheets and supporting documentation will be attached. Service Based budgets will also be completed again for FY2019-20, to explain the link between services provided and annual cost.

The County Board is challenging each department to review their work and the services they provide and identify ways to become more efficient, if possible.

The Board will ask each department for updated information on future building projects and technology upgrades as we plan for future budget years. The budget instructions will include additional information on the spreadsheet.

Out of state travel should be included in your FY2019-20 budget request and will be discussed with your department at your budget hearing.

Please review all revenue accounts in depth and indicate any potential revenue shortages or changes. After the budget requests have been reviewed and the Board has a comprehensive view of fund balances, anticipated revenues, and budgeted expenditures, adjustments will be made to present a proposed balanced budget.

The Board anticipates limited dollars will be available for expansion of services or personnel. However, if a necessity exists, expansion budgets will be separately stated in OpenGov and will be discussed with the Board prior to approval.

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Please follow all of the instructions and properly complete all forms by April 16, 2019.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the Federal Grants form listing the federal grants your department has been awarded or will receive for FY2019-20. Include the awarded or budgeted amount, the federal agency awarding the grant, the program title, the CFDA number, the business unit used for accounting purposes, the revenue account, any positions funded by the grant, the grant period, and any county match.

Computers (Technology Fund)

As in the past, the Board will budget for computers funded with property tax dollars in the Information Services budget. Please identify your FY2019-20 need and obtain a cost estimate from Information Services. Your request for FY2019-20 along with the estimate must be submitted at the same time as your budget.

Cutoff on Expenditures

The cutoff to notify the Purchasing Department for FY2018-19 purchases over \$50,000 will be May 1 and the cutoff for purchases less than \$50,000 will be June 15. The last date for sending payment vouchers to the Clerk will be June 30. Payroll will be accrued through June 30.

Salaries

Salary cost-of-living increases will be budgeted by the County Board in the General Fund Contingency budget, unless the increase has been approved in contract for the upcoming budget.

Managing your FY2018-19 budget from now to June 30 will be helpful. Unexpended amounts will increase year-end balances, thus, reducing next year's tax requirements.

The County Board realizes the budgeting process requires substantial effort on your part. However, adequate documentation and timely submission of your agency's budget request is essential to determining the spending levels of the County in line with the revenues available.