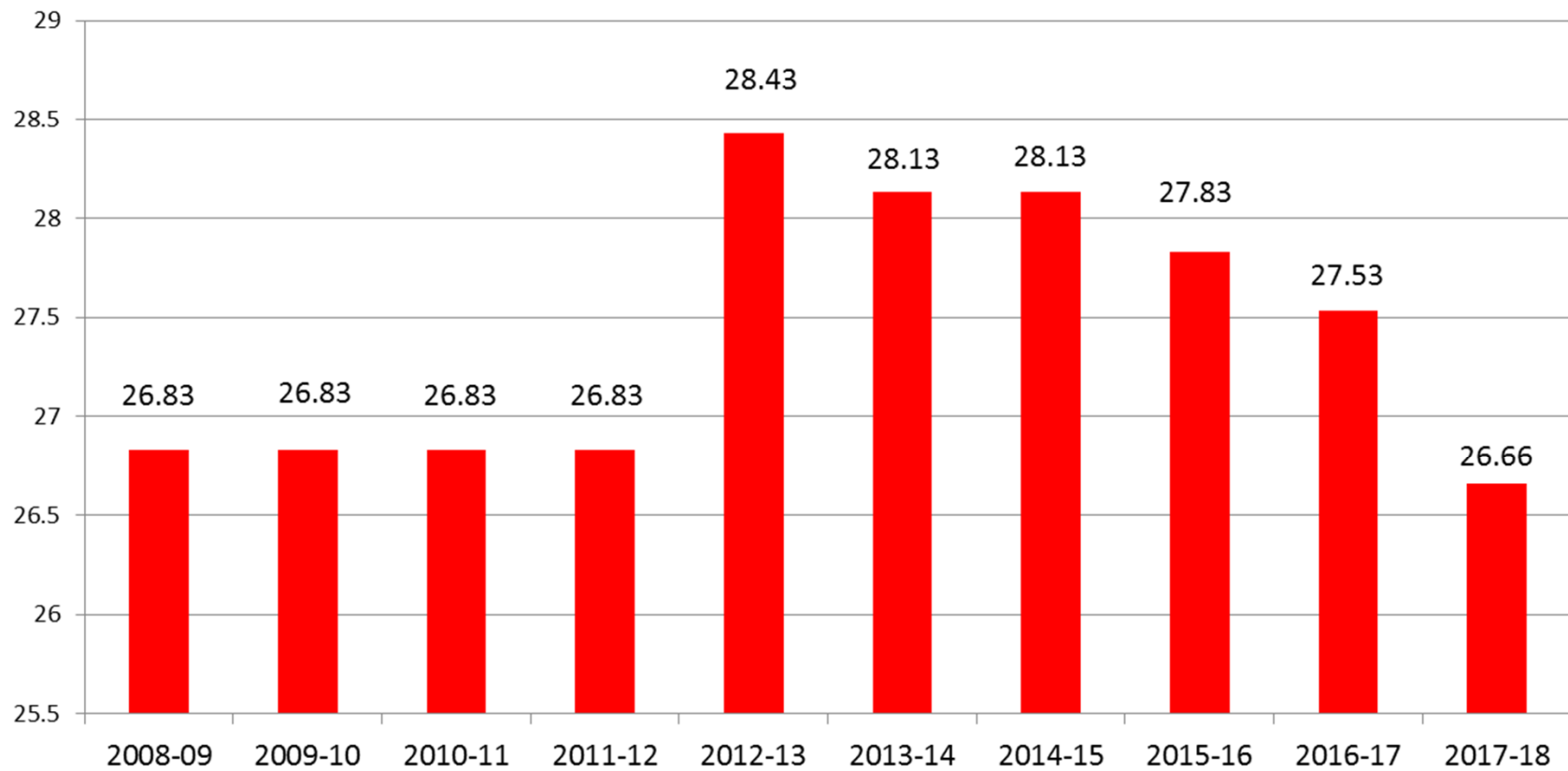


Mid Year Budget Review 2017-18



LANCASTER COUNTY Tax Levies Cents per \$100 of Valuation



LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2017-18

The Lancaster County Board's proposed budget was completed using the property tax rate of 26.63 cents along with a projection of a 8% increase in valuation. The County Board took action on August 10, 2017 to publish the notice of budget hearing with a tax request that would support a levy of 26.83 cents with a 8% valuation increase. The additional \$509,000 would be placed in the Contingency Fund. The County Board will no longer use a portion of the Railroad Transportation Safety District's tax rate. The actual valuation increase was 8.70% which would generate an additional \$438,576. Discussion will be held at the budget hearing to determine any changes deemed necessary.

Lancaster County does not receive any sales or income tax, and relies heavily on property tax to fund the budget. The general fund also receives a substantial amount of inheritance tax. Inheritance tax is deposited in the general fund and is utilized to decrease the amount of property tax required. Lancaster County received \$5,727,677 in inheritance tax for fiscal year 2016-17. If it were not for the use of inheritance tax, an additional 2.4 cents would have been needed in property tax in order to maintain the current level of services that are both mandated under state law and that our county taxpayers deserve and expect.

The County Board appreciates the cooperation of the elected officials and appointed department heads in arriving at this year's budget. They also thank all county employees for their assistance in providing the necessary services within the budget restraints.

- **Budget of Expenditures:** The total proposed budget of expenditures is \$184,767,009 which is a 3.07% decrease in comparison to the 2016-17 adopted budget.
- **Property Taxes:** The total amount of property taxes for the proposed budget is \$67,801,633.
- **Valuation:** The County's valuation is \$25,434,293,250 which reflects a 8.70% increase.
- **Fund Balances:** Fund Balances at July 1, 2017, were \$42,008,553 compared to \$39,062,442 at July 1, 2016. This results in an increase of \$2,946,111. The General Fund balance increased by \$1,199,594. The excess fund balance is being applied to offset increased expenditures in the General Fund.

General Fund Budget – The total budget of expenditures increased by \$2,710,853 in comparison to the 2016-17 adopted budget which results in a 2.43% increase. Property tax for the general fund will increase by \$3,384,233. Revenues have decreased at the Youth Services Center by approximately \$500,000 and there will not be a \$550,000 transfer from the Keno Fund for property tax relief due to the money being applied to the East Beltway Project.

- **General Government:** The transfer amounts to the Bridge & Special Road Fund and the Highway Fund will be \$10,461,179, which is an increase of \$1,000,000. The transfer amount to the Crisis Center will increase by \$200,000 due to timing of collecting Medicaid reimbursements and to the Workers Compensation Fund by \$100,000 due to prior year activity and ending fund balance.

- **Payroll Costs:** The increase to the General Fund associated with payroll costs is \$2,336,556, which results in a 3.22% increase. Health insurance costs for the majority of county employees increased by 4%.
- **Corrections:** The Corrections budget has increased by \$1,106,334 due to salary and health insurance increases, an additional five correctional officers will be hired, and an increase in the food contract due to the number of inmates.
- **Legal Services:** Costs for legal services have increased by \$193,000 in County Court and \$235,000 in District Court due to case load and conflicts in the Public Defender's office. The County Board also approved a request for an additional felony attorney in the Public Defender's office. Discussions are also being held with Legal Aid of Nebraska in regard to the contract which appoints them as legal representation of indigent parents and juveniles. Discussions are in regard to the amount Legal Aid spends versus the amount received from Lancaster County. The difference is approximately \$224,000.
- **Joint Budget Committee:** The County Board approved an additional \$200,000 in funding.

Specific Budgets

- **Bridge & Special Road Fund and Highway Fund:** There has been an increase in funding from the General Fund in the amount of \$1 million. Budgets have decreased this year due to how sinking funds will be handled. Sinking funds will now be shown as cash reserve and no longer as budgeted expenditures. Expenditures had been over inflated when sinking funds were not spent. The cash reserve in the Bridge & Special Road Fund will be \$4,055,898 and \$1,000,000 in the Highway Fund.

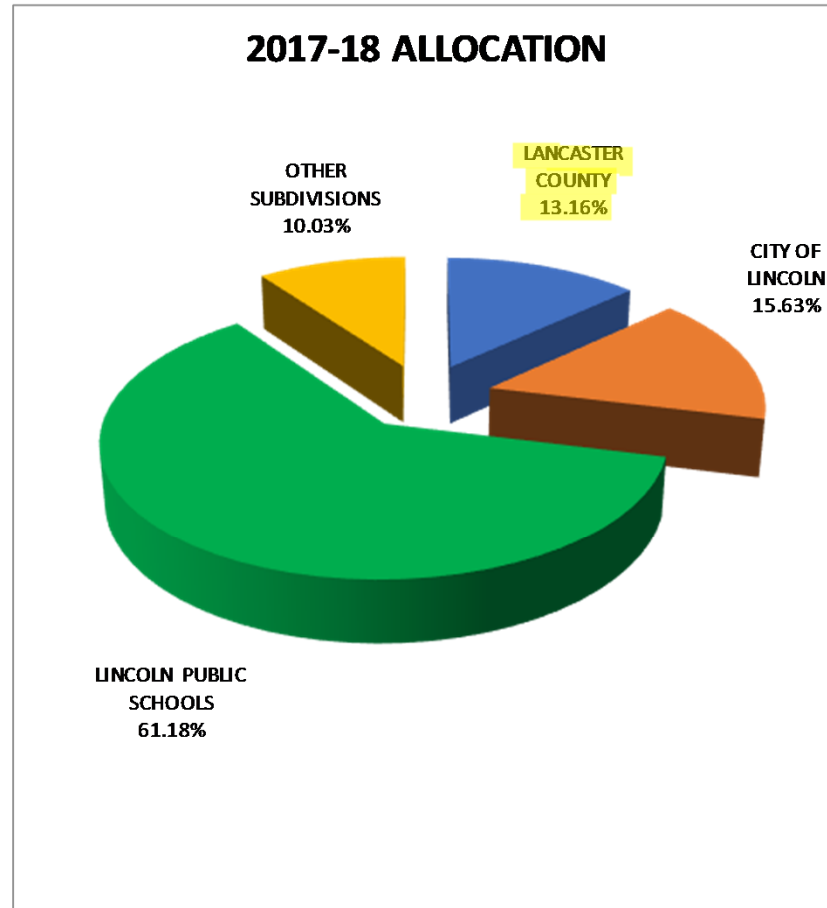
- **Keno Fund:** An additional \$1,000,000 will be allocated to the East Beltway Project.
- **Building Fund:** There is a \$1 million transfer from the General Fund to cover building costs of the Emergency Operations Center. Trabert Hall will be sold to cover costs but due to timing, the transfer will need to be made. The General Fund will be reimbursed after the sale.
- **Mental Health Fund:** The transfer amount to the Crisis Center will increase by \$200,000 because of reimbursement issues related to Heritage Health, the new Medicaid Managed Care Program.

LANCASTER COUNTY
2017-2018 TAX LEVY INFORMATION
TOTAL TAX LEVY = \$2.025103 PER \$100 OF VALUATION
(CITY OF LINCOLN RESIDENT)

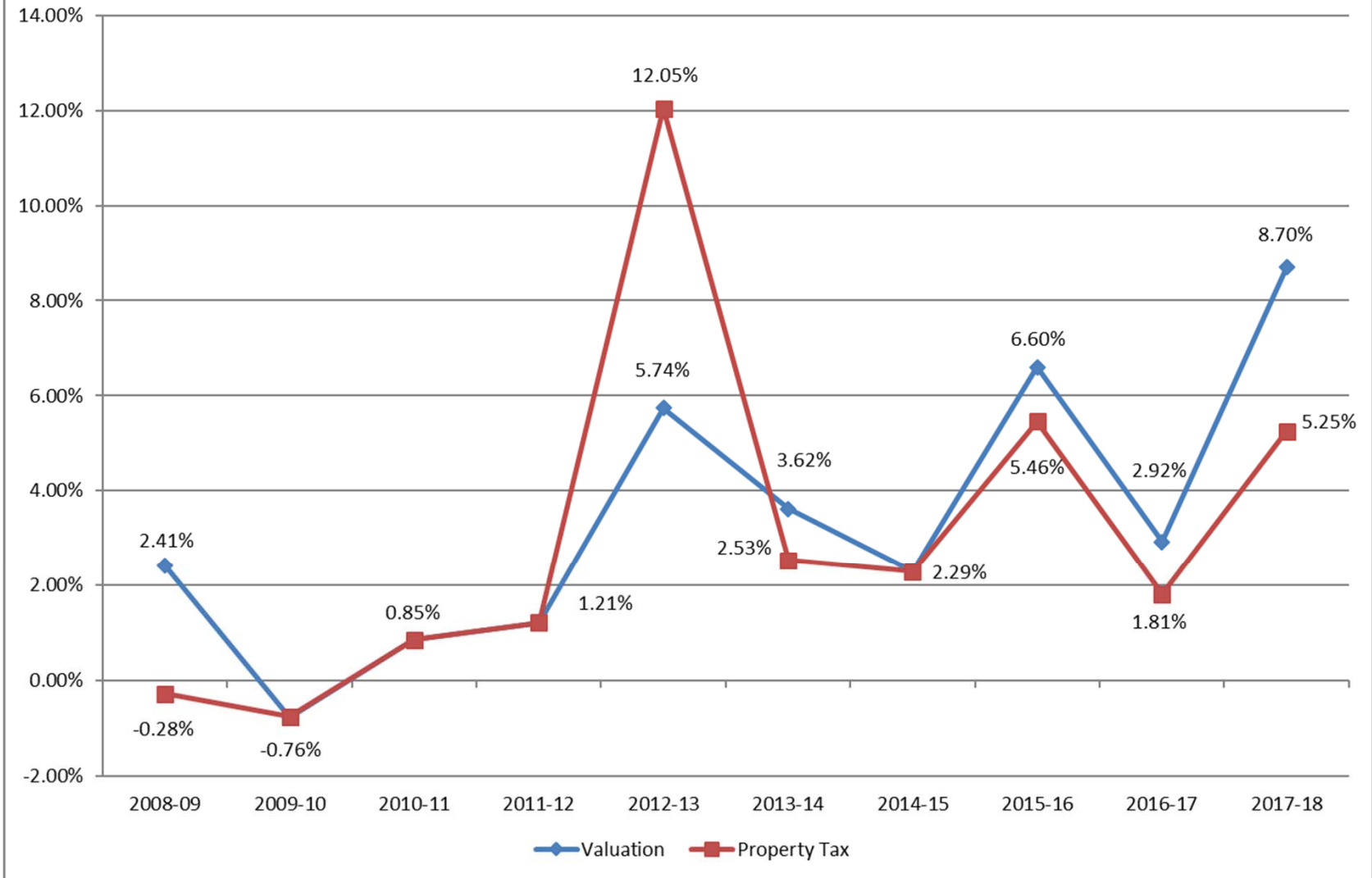
<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
0.266576	LANCASTER COUNTY	13.16%
0.316480	CITY OF LINCOLN	15.63%
1.238934	LINCOLN PUBLIC SCHOOLS	61.18%
0.203113	OTHER SUBDIVISIONS	10.03%

OTHER SUBDIVISIONS

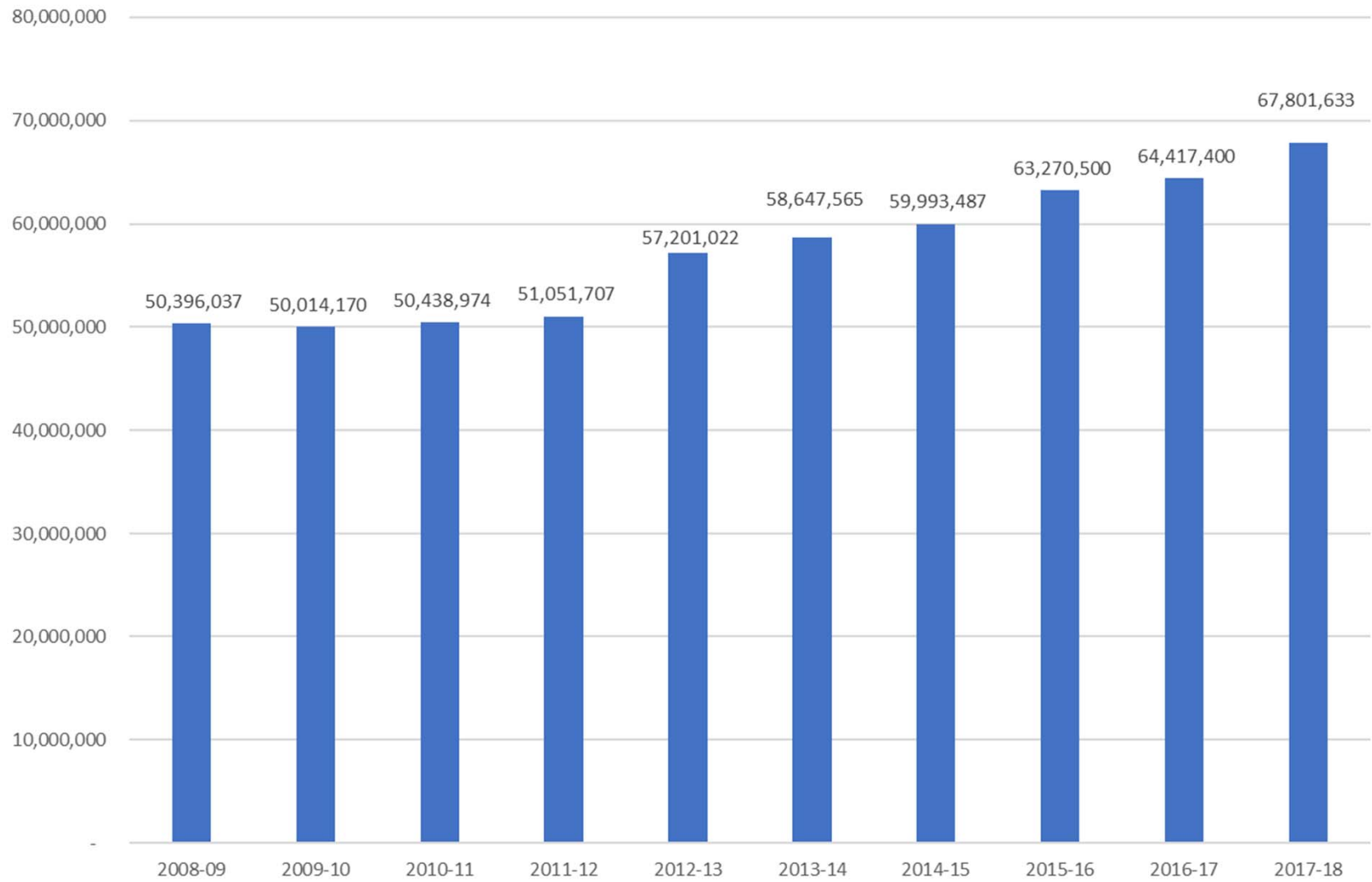
0.001409	Agricultural Society
0.002789	Lancaster Fairgrounds JPA
0.015000	E.S.U. #18
0.032066	Lower Platte South NRD
0.017000	Public Building Commission
0.022217	Railroad Transportation Safety District
0.090700	Southeast Community College
0.021932	Lancaster County Correctional Facility JPA



% Increase in Valuation vs Property Tax



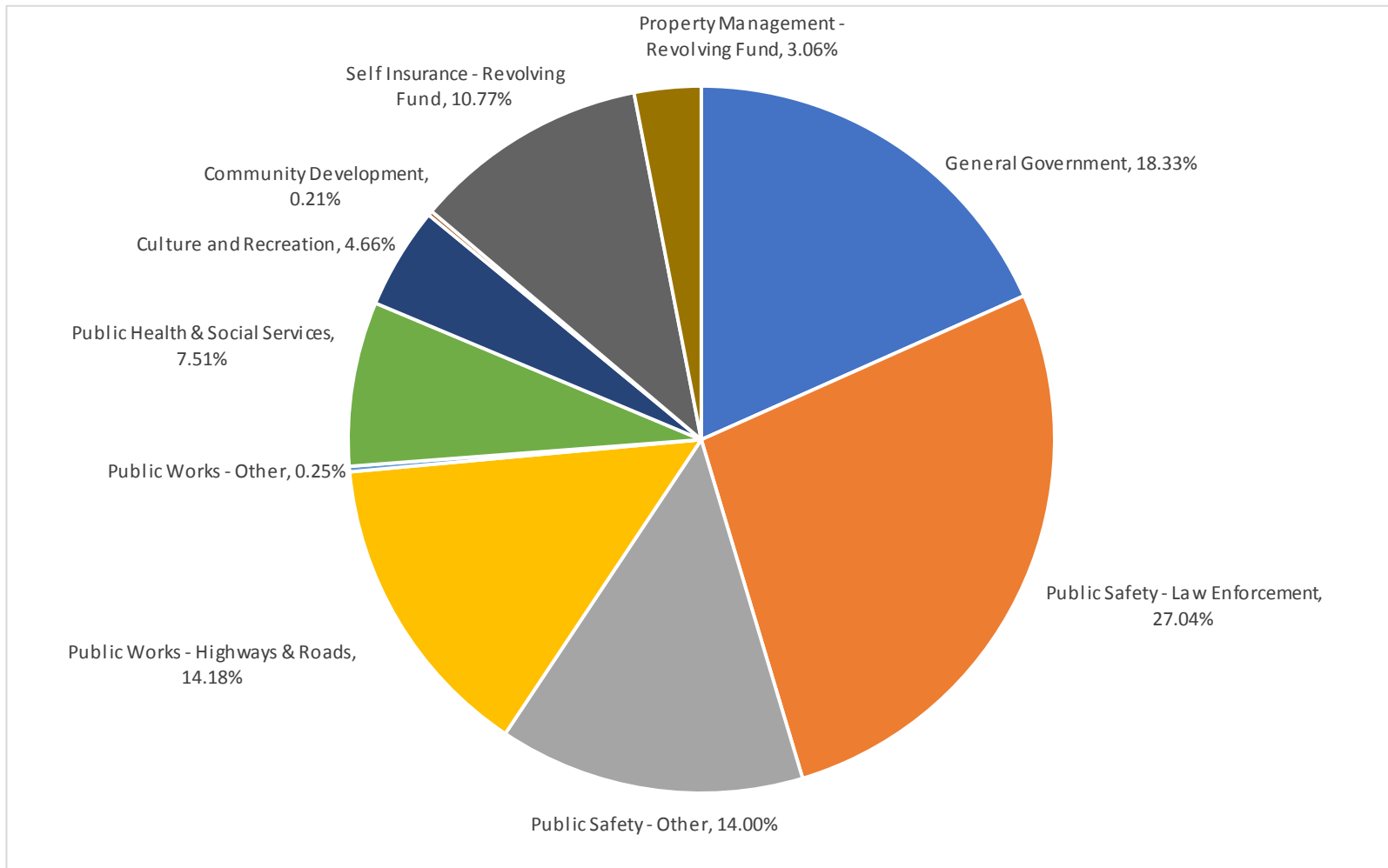
County Property Tax



Total Budget of Expenditures and % Change



LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION (2017-18)



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2017
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
GENERAL FUND -						
BOARD OF COMMISSIONERS	287,830	145,128	142,702	49.58%	143,915	(1,213)
COUNTY CLERK	1,193,965	600,947	593,018	49.67%	596,983	(3,964)
COUNTY TREASURER	3,712,540	1,687,125	2,025,415	54.56%	1,856,270	169,145
ASSESSOR/REGISTER OF DEEDS	4,260,131	2,064,172	2,195,959	51.55%	2,130,066	65,893
ROD TECHNOLOGY	344,876	82,832	262,044	75.98%	172,438	89,606
ELECTION COMMISSIONER	1,137,220	406,235	730,985	64.28%	568,610	162,375
INFORMATION SERVICES	889,115	248,510	640,605	72.05%	444,558	196,047
BUDGET & FISCAL	353,215	177,375	175,840	49.78%	176,608	(767)
GENERAL GOVERNMENT	17,131,096	6,811,247	10,319,849	60.24%	8,565,548	1,754,301
ADMINISTRATIVE SERVICES	408,948	196,742	212,206	51.89%	204,474	7,732
BOARD OF EQUALIZATION	337,260	245,386	91,874	27.24%	168,630	(76,756)
CLERK OF DISTRICT COURT	1,876,709	905,214	971,495	51.77%	938,355	33,141
COUNTY COURT	1,193,858	574,284	619,574	51.90%	596,929	22,645
JUVENILE COURT	2,019,042	996,828	1,022,214	50.63%	1,009,521	12,693
DISTRICT COURT	2,774,574	1,443,383	1,331,191	47.98%	1,387,287	(56,096)
PUBLIC DEFENDER	4,390,692	2,151,079	2,239,613	51.01%	2,195,346	44,267
JURY COMMISSIONER	402,811	193,679	209,132	51.92%	201,406	7,727
JUSTICE SYSTEM MISCELLANEOUS	2,220,379	509,282	1,711,097	77.06%	1,110,190	600,907
EXTENSION SERVICE	1,054,137	490,650	563,487	53.45%	527,069	36,418
RECORDS & INFORMATION MGMT	652,178	339,603	312,575	47.93%	326,089	(13,514)
COUNTY SHERIFF	12,536,032	6,038,344	6,497,688	51.83%	6,268,016	229,672
COUNTY ATTORNEY	7,710,845	3,912,097	3,798,748	49.27%	3,855,423	(56,675)
CORRECTIONS	23,810,863	11,741,527	12,069,336	50.69%	11,905,432	163,905
JUVENILE PROBATION	321,400	159,551	161,849	50.36%	160,700	1,149
ADULT PROBATION	551,600	238,462	313,138	56.77%	275,800	37,338
COMMUNITY CORRECTIONS	3,273,147	1,676,093	1,597,054	48.79%	1,636,574	(39,520)
YOUTH SERVICES CENTER	5,980,891	2,805,957	3,174,934	53.08%	2,990,446	184,488
EMERGENCY MANAGEMENT	585,637	263,399	322,238	55.02%	292,819	29,420
COUNTY ENGINEER	4,166,669	2,070,352	2,096,317	50.31%	2,083,335	12,983
MENTAL HEALTH BOARD	141,242	62,810	78,432	55.53%	70,621	7,811
GENERAL ASSISTANCE	2,238,545	961,677	1,276,868	57.04%	1,119,273	157,595
VETERANS ADMINISTRATION	334,048	167,068	166,980	49.99%	167,024	(44)
GENERAL ASSISTANCE OPERATING	430,265	217,596	212,669	49.43%	215,133	(2,463)
HEALTH & HUMAN SERVICES	4,764,401	1,507,355	3,257,046	68.36%	2,382,201	874,845
HUMAN SERVICES	609,804	293,538	316,266	51.86%	304,902	11,364
TOTAL GENERAL FUND	114,095,965	52,385,528	61,710,437	54.09%	57,047,983	4,662,455

LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2017
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
OTHER FUNDS -						
WORKERS COMPENSATION LOSS	1,169,007	642,734	526,273	45.02%	584,504	(58,230)
OTHER SELF INSURANCE LOSS	2,316,920	266,221	2,050,699	88.51%	1,158,460	892,239
GROUP SELF INSURANCE	16,410,285	5,616,270	10,794,015	65.78%	8,205,143	2,588,872
VISITORS IMPROVEMENT	3,620,840	423,634	3,197,206	88.30%	1,810,420	1,386,786
VISITORS PROMOTION	2,880,019	857,500	2,022,519	70.23%	1,440,010	582,510
COUNTY RURAL LIBRARY	798,971	-	798,971	100.00%	399,486	399,486
BRIDGE & SPECIAL ROAD	6,282,183	2,318,288	3,963,895	63.10%	3,141,092	822,804
HIGHWAY	14,093,804	3,559,991	10,533,813	74.74%	7,046,902	3,486,911
VETERANS AID	10,367	49	10,318	99.53%	5,184	5,135
GRANTS FUND	7,368,025	1,600,034	5,767,991	78.28%	3,684,013	2,083,978
KENO FUND	2,961,357	30,527	2,930,830	98.97%	1,480,679	1,450,151
ECONOMIC DEVELOPMENT	385,976	419	385,557	99.89%	192,988	192,569
DEBT SERVICE	-	-	-		-	-
BUILDING FUND	2,253,990	364,161	1,889,829	83.84%	1,126,995	762,834
JAIL SAVINGS FUND	783,962	17,644	766,318	97.75%	391,981	374,337
MENTAL HEALTH	3,224,049	1,641,678	1,582,371	49.08%	1,612,025	(29,653)
WEED CONTROL	459,646	236,646	223,000	48.52%	229,823	(6,823)
COUNTY/CITY PROPERTY MGMT	4,250,220	1,947,070	2,303,150	54.19%	2,125,110	178,040
PROPERTY MANAGEMENT	802,852	428,605	374,248	46.61%	401,426	(27,179)
CITY BUILDING MAINTENANCE	598,571	174,438	424,133	70.86%	299,286	124,847
TOTAL OTHER FUNDS	70,671,044	20,125,908	50,545,136	71.52%	35,335,522	15,209,614
GRAND TOTAL	184,767,009	72,511,436	112,255,573	60.76%	92,383,505	19,872,068

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 18 COMPARED TO FY 17

	YTD	YTD	DIFFERENCE	
	12/31/2017	12/31/2016	Amount	PERCENT
GENERAL FUND -				
BOARD OF COMMISSIONERS	145,128	145,682	(554)	-0.38%
COUNTY CLERK	600,947	540,754	60,193	11.13%
COUNTY TREASURER	1,687,125	1,636,650	50,474	3.08%
ASSESSOR/REGISTER OF DEEDS	2,064,172	2,087,468	(23,295)	-1.12%
ROD TECHNOLOGY	82,832	70,221	12,611	17.96%
ELECTION COMMISSIONER	406,235	805,694	(399,458)	-49.58%
INFORMATION SERVICES	248,510	292,024	(43,514)	-14.90%
BUDGET & FISCAL	177,375	174,115	3,260	1.87%
GENERAL GOVERNMENT	6,811,247	6,012,364	798,883	13.29%
ADMINISTRATIVE SERVICES	196,742	211,994	(15,252)	-7.19%
BOARD OF EQUALIZATION	245,386	115,883	129,504	111.75%
CLERK OF DIST COURT	905,214	882,207	23,007	2.61%
COUNTY COURT	574,284	572,564	1,721	0.30%
JUVENILE COURT	996,828	946,431	50,397	5.32%
DISTRICT COURT	1,443,383	1,421,019	22,364	1.57%
PUBLIC DEFENDER	2,151,079	2,040,806	110,273	5.40%
JURY COMMISSIONER	193,679	82,401	111,278	135.04%
JUSTICE SYSTEM MISCELLANEOUS	509,282	592,798	(83,515)	-14.09%
EXTENSION SERVICE	490,650	484,975	5,675	1.17%
RECORDS & INFORMATION MGMT	339,603	320,999	18,604	5.80%
COUNTY SHERIFF	6,038,344	6,164,671	(126,327)	-2.05%
COUNTY ATTORNEY	3,912,097	3,597,505	314,592	8.74%
CORRECTIONS	11,741,527	11,449,606	291,921	2.55%
JUVENILE PROBATION	159,551	143,174	16,377	11.44%
ADULT PROBATION	238,462	198,673	39,788	20.03%
COMMUNITY CORRECTIONS	1,676,093	1,537,731	138,362	9.00%
YOUTH SERVICES CENTER	2,805,957	2,836,106	(30,149)	-1.06%
EMERGENCY MANAGEMENT	263,399	246,164	17,235	7.00%
COUNTY ENGINEER	2,070,352	1,995,986	74,365	3.73%
MENTAL HEALTH BOARD	62,810	61,553	1,257	2.04%
GENERAL ASSISTANCE	961,677	966,910	(5,233)	-0.54%
VETERANS ADMINISTRATION	167,068	153,208	13,860	9.05%
GENERAL ASSISTANCE OPERATING	217,596	214,280	3,316	1.55%
HEALTH & HUMAN SERVICES	1,507,355	1,245,386	261,969	21.04%
HUMAN SERVICES	293,538	254,278	39,260	15.44%
TOTAL GENERAL FUND	52,385,528	50,502,279	1,883,249	3.73%

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 18 COMPARED TO FY 17

	YTD	YTD	<u>DIFFERENCE</u>	
	12/31/2017	12/31/2016	Amount	PERCENT
OTHER FUNDS -				
WORKERS COMPENSATION LOSS	642,734	592,876	49,858	8.41%
OTHER SELF INSURANCE LOSS	266,221	239,598	26,623	11.11%
GROUP SELF INSURANCE	5,616,270	5,089,224	527,046	10.36%
VISITORS IMPROVEMENT	423,634	891,297	(467,663)	-52.47%
VISITORS PROMOTION	857,500	887,033	(29,533)	-3.33%
COUNTY RURAL LIBRARY	-	-	-	
BRIDGE & SPECIAL ROAD	2,318,288	5,181,191	(2,862,904)	-55.26%
HIGHWAY	3,559,991	3,045,690	514,301	21.22%
VETERANS AID	49	1,004	(955)	-95.14%
GRANTS FUND	1,600,034	1,736,302	(136,267)	-7.85%
KENO FUND	30,527	52,796	(22,269)	-42.18%
ECONOMIC DEVELOPMENT	419	1,531	(1,113)	-72.66%
BUILDING FUND	364,161	110,190	253,971	230.48%
JAIL SAVINGS FUND	17,644	22,799	(5,155)	-22.61%
MENTAL HEALTH	1,641,678	1,507,938	133,740	2.65%
WEED CONTROL	236,646	213,558	23,088	14.64%
COUNTY/CITY PROPERTY MGMT	1,947,070	1,849,756	97,313	6.86%
PROPERTY MANAGEMENT	428,605	729,929	(301,325)	-43.26%
CITY BUILDING MAINTENANCE	174,438	189,509	(15,071)	-7.95%
TOTAL OTHER FUNDS	20,125,908	22,342,223	(2,216,315)	-10.09%
GRAND TOTAL	72,511,436	72,844,501	(333,065)	-0.46%

LANCASTER COUNTY
PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2017
PERCENT OF DAYS REMAINING - 50%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	50% OF BUDGET	(OVER) UNDER
BOARD OF COMMISSIONERS	287,830	145,128	142,702	49.58%	143,915	(1,213)
COUNTY CLERK	895,092	440,296	454,796	50.81%	447,546	7,250
COUNTY TREASURER	2,914,990	1,265,339	1,649,651	56.59%	1,457,495	192,156
ASSESSOR/REGISTER OF DEEDS	3,902,396	1,898,438	2,003,958	51.35%	1,951,198	52,760
ELECTION COMMISSIONER	746,498	287,063	459,435	61.55%	373,249	86,186
BUDGET & FISCAL	342,868	172,613	170,255	49.66%	171,434	(1,179)
ADMINISTRATIVE SERVICES	362,042	175,245	186,797	51.60%	181,021	5,776
CLERK OF DISTRICT COURT	1,692,386	821,508	870,878	51.46%	846,193	24,685
JUVENILE COURT	633,091	312,718	320,373	50.60%	316,546	3,827
DISTRICT COURT	1,238,391	611,743	626,648	50.60%	619,196	7,452
PUBLIC DEFENDER	3,930,087	1,888,628	2,041,459	51.94%	1,965,044	76,416
JURY COMMISSIONER	132,280	60,129	72,151	54.54%	66,140	6,011
EXTENSION SERVICE	543,301	289,460	253,841	46.72%	271,651	(17,810)
RECORDS & INFORMATION MGMT	438,841	229,889	208,952	47.61%	219,421	(10,468)
COUNTY SHERIFF	10,455,283	5,142,026	5,313,257	50.82%	5,227,642	85,616
COUNTY ATTORNEY	6,682,453	3,331,840	3,350,613	50.14%	3,341,227	9,387
CORRECTIONS	15,952,038	7,790,797	8,161,241	51.16%	7,976,019	185,222
COMMUNITY CORRECTIONS	2,131,977	1,036,113	1,095,864	51.40%	1,065,989	29,876
YOUTH SERVICES CENTER	4,028,029	1,855,916	2,172,113	53.92%	2,014,015	158,099
EMERGENCY MANAGEMENT	256,088	128,409	127,679	49.86%	128,044	(365)
COUNTY ENGINEER	3,511,384	1,716,000	1,795,384	51.13%	1,755,692	39,692
MENTAL HEALTH BOARD	108,089	49,807	58,282	53.92%	54,045	4,238
VETERANS ADMINISTRATION	291,542	146,719	144,823	49.67%	145,771	(948)
GENERAL ASSISTANCE OPERATING	368,958	186,091	182,867	49.56%	184,479	(1,612)
HUMAN SERVICES	536,730	267,008	269,722	50.25%	268,365	1,357
TOTAL GENERAL FUND	62,382,664	30,248,924	32,133,740	51.51%	31,191,332	942,408
OTHER FUNDS						
SAFETY & TRAINING	149,890	75,190	74,700	49.84%	74,945	(245)
BRIDGE & SPECIAL ROAD	2,334,980	1,036,266	1,298,714	55.62%	1,167,490	131,224
HIGHWAY	2,644,495	1,387,184	1,257,311	47.54%	1,322,248	(64,936)
MENTAL HEALTH	2,604,258	1,305,081	1,299,177	49.89%	1,302,129	(2,952)
WEED CONTROL	275,595	130,865	144,730	52.52%	137,798	6,933
COUNTY/CITY PROPERTY MGMT	4,178,805	1,875,655	2,303,150	55.12%	2,089,403	213,748
PROPERTY MANAGEMENT	316,944	172,992	143,952	45.42%	158,472	(14,520)
GRAND TOTAL	74,887,631	36,232,157	38,655,474	51.62%		

LANCASTER COUNTY
COMPARISON OF PAYROLL THROUGH DECEMBER
FY18 COMPARED TO FY17

GENERAL FUND	PAYROLL 12/31/17	PAYROLL 12/31/16	VARIANCE	REMAINING PERCENT
BOARD OF COMMISSIONERS	145,128	145,682	(554)	-0.38%
COUNTY CLERK	440,296	405,702	34,594	8.53%
COUNTY TREASURER	1,265,339	1,318,113	(52,774)	-4.00%
ASSESSOR/REGISTER OF DEEDS	1,898,438	1,896,285	2,153	0.11%
ELECTION COMMISSIONER	287,063	514,928	(227,864)	-44.25%
BUDGET & FISCAL	172,613	169,394	3,219	1.90%
ADMINISTRATIVE SERVICES	175,245	188,197	(12,952)	-6.88%
CLERK OF DISTRICT COURT	821,508	799,999	21,509	2.69%
JUVENILE COURT	312,718	305,649	7,069	2.31%
DISTRICT COURT	611,743	649,292	(37,549)	-5.78%
PUBLIC DEFENDER	1,888,628	1,849,926	38,702	2.09%
JURY COMMISSIONER	60,129	58,990	1,139	1.93%
EXTENSION SERVICE	289,460	278,268	11,192	4.02%
RECORDS & INFORMATION MGMT	229,889	214,439	15,450	7.20%
COUNTY SHERIFF	5,142,026	5,137,163	4,862	0.09%
COUNTY ATTORNEY	3,331,840	3,089,559	242,280	7.84%
CORRECTIONS	7,790,797	7,551,935	238,862	3.16%
COMMUNITY CORRECTIONS	1,036,113	971,745	64,368	6.62%
YOUTH SERVICES CENTER	1,855,916	1,898,531	(42,615)	-2.24%
EMERGENCY MANAGEMENT	128,409	126,026	2,383	1.89%
COUNTY ENGINEER	1,716,000	1,679,293	36,707	2.19%
MENTAL HEALTH BOARD	49,807	48,963	843	1.72%
VETERANS ADMINISTRATION	146,719	139,317	7,403	5.31%
GENERAL ASSISTANCE OPERATING	186,091	187,650	(1,558)	-0.84%
HUMAN SERVICES	267,008	223,624	43,384	19.40%
TOTAL GENERAL FUND	30,248,924	29,848,670	400,253	1.34%
OTHER FUNDS				
SAFETY & TRAINING	75,190	73,421	1,768	2.41%
BRIDGE & SPECIAL ROAD	1,036,266	1,077,024	(40,758)	-3.78%
HIGHWAY	1,387,184	1,298,095	89,089	6.86%
MENTAL HEALTH	1,305,081	1,267,087	37,995	3.00%
WEED CONTROL	130,865	131,074	(209)	-0.16%
COUNTY/CITY PROPERTY MGMT	1,875,655	1,782,893	92,761	5.20%
PROPERTY MANAGEMENT	172,992	263,274	(90,282)	-34.29%
GRAND TOTAL	36,232,157	35,741,539	490,619	1.37%

<u>BY OBJECT:</u>	PAYROLL	PAYROLL	REMAINING	
	12/31/17	12/31/16	VARIANCE	PERCENT
OFFICIAL'S SALARY	1,194,967	1,148,578	46,389	4.04%
DEPUTY'S SALARY	949,712	779,014	170,699	21.91%
REGULAR SALARIES	23,060,177	22,680,840	379,337	1.67%
TEMPORARY SALARIES	519,485	523,867	(4,383)	-0.84%
OVERTIME	453,404	503,094	(49,690)	-9.88%
ELECTION BOARD	-	147,052	(147,052)	-100.00%
FICA	1,890,475	1,856,435	34,040	1.83%
RETIREMENT CONTRIBUTION	1,808,789	1,803,129	5,660	0.31%
GROUP HEALTH INSURANCE	5,724,789	5,505,353	219,436	3.99%
GROUP DENTAL INSURANCE	224,337	221,748	2,588	1.17%
LONG TERM DISABILITY	74,414	73,020	1,395	1.91%
POST EMPLOYMENT HEALTH	<u>331,609</u>	<u>499,409</u>	<u>(167,800)</u>	<u>-33.60%</u>
TOTAL	<u>36,232,157</u>	<u>35,741,539</u>	<u>490,619</u>	<u>1.37%</u>

LANCASTER COUNTY
TEMP SALARIES BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2017
PERCENT OF YEAR REMAINING - 50%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 17
COUNTY CLERK	10,000	8,704	1,296	12.96%	13,719
COUNTY TREASURER	38,000	18,873	19,127	50.33%	21,095
ELECTION COMMISSIONER	20,000	757	19,243	96.22%	68,256
CLERK OF DISTRICT COURT	7,000	-	7,000	100.00%	-
EXTENSION SERVICE	22,800	13,107	9,693	42.51%	16,701
RECORDS & INFORMATION MGMT	3,284	10,569	(7,285)	-221.83%	2,229
COUNTY ATTORNEY	-	3,893	(3,893)		18,622
CORRECTIONS	420,000	228,926	191,074	45.49%	415,407
YOUTH SERVICES CENTER	193,123	73,673	119,450	61.85%	91,240
COUNTY ENGINEER	35,000	20,412	14,588	41.68%	35,112
TOTAL GENERAL FUND	749,207	378,914	370,293	49.42%	694,805
 OTHER FUNDS					
HIGHWAY	-	161	(161)		161
MENTAL HEALTH	225,000	123,085	101,915	45.30%	268,675
WEED CONTROL	47,611	17,325	30,286	63.61%	46,075
 GRAND TOTAL	 1,021,818	 519,485	 502,334	 49.16%	 1,009,715

LANCASTER COUNTY
OVERTIME BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2017
PERCENT OF YEAR REMAINING - 50%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 17
COUNTY CLERK	500	856	(356)	-71.12%	1,050
COUNTY TREASURER	2,000	4,701	(2,701)	-135.06%	5,103
ASSESSOR/REGISTER OF DEEDS	20,000	69	19,931	99.65%	113,721
ELECTION COMMISSIONER	4,500	80	4,420	98.21%	15,958
CLERK OF DISTRICT COURT	200	-	200	100.00%	1,157
PUBLIC DEFENDER	2,500	1,207	1,293	51.70%	1,393
JURY COMMISSIONER	-	-	-		526
EXTENSION SERVICE	2,000	1,364	636	31.80%	1,345
COUNTY SHERIFF	293,000	201,466	91,534	31.24%	318,894
COUNTY ATTORNEY	-	40	(40)		187
CORRECTIONS	250,000	135,096	114,905	45.96%	241,070
COMMUNITY CORRECTIONS	-	4,077	(4,077)		177
YOUTH SERVICES CENTER	12,615	12,548	67	0.53%	20,585
COUNTY ENGINEER	10,000	3,626	6,374	63.74%	11,031
TOTAL GENERAL FUND	597,315	365,131	232,184	38.87%	732,198
OTHER FUNDS					
BRIDGE & SPECIAL ROAD	30,000	17,093	12,907	43.02%	29,950
HIGHWAY	30,000	3,023	26,977	89.92%	23,045
MENTAL HEALTH	55,000	26,994	28,006	50.92%	63,201
COUNTY/CITY PROPERTY MGMT	-	28,519	(28,519)		53,353
PROPERTY MANAGEMENT	6,500	12,644	(6,144)	-94.53%	45,932
GRAND TOTAL	718,815	453,404	265,411	36.92%	947,679

LANCASTER COUNTY
PEHP BY COUNTY AGENCY COMPARED TO BUDGET - DECEMBER 31, 2017
PERCENT OF YEAR REMAINING - 50%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	ACTUAL FY 17
BOARD OF COMMISSIONERS	3,250	1,618	1,633	50.23%	2,920
COUNTY CLERK	29,212	2,358	26,854	91.93%	5,060
COUNTY TREASURER	7,800	3,777	4,023	51.58%	22,164
ASSESSOR/REGISTER OF DEEDS	43,100	10,481	32,620	75.68%	48,842
ELECTION COMMISSIONER	1,950	975	975	50.00%	1,958
BUDGET & FISCAL	1,950	975	975	50.00%	1,958
ADMINISTRATIVE SERVICES	1,950	768	1,183	60.64%	42,497
CLERK OF DISTRICT COURT	4,875	3,023	1,852	37.99%	4,895
JUVENILE COURT	3,250	1,625	1,625	50.00%	3,263
DISTRICT COURT	9,100	4,268	4,833	53.10%	116,978
PUBLIC DEFENDER	29,373	10,814	18,559	63.18%	24,116
JURY COMMISSIONER	1,300	650	650	50.00%	1,305
EXTENSION SERVICE	20,807	19,153	1,654	7.95%	1,958
RECORDS & INFORMATION MGMT	650	325	325	50.00%	653
COUNTY SHERIFF	166,087	36,663	129,424	77.93%	322,334
COUNTY ATTORNEY	47,150	41,355	5,795	12.29%	55,604
CORRECTIONS	33,800	22,767	11,033	32.64%	123,347
COMMUNITY CORRECTIONS	14,625	6,822	7,803	53.35%	13,393
YOUTH SERVICES CENTER	8,450	4,120	4,330	51.24%	8,171
EMERGENCY MANAGEMENT	1,950	975	975	50.00%	1,958
COUNTY ENGINEER	51,649	76,185	(24,536)	-47.50%	44,221
MENTAL HEALTH BOARD	325	162	163	50.10%	325
VETERANS ADMINISTRATION	1,950	975	975	50.00%	1,958
GENERAL ASSISTANCE OPERATING	1,950	975	975	50.00%	6,784
HUMAN SERVICES	3,900	1,893	2,008	51.47%	2,678
TOTAL GENERAL FUND	490,403	253,698	236,705	48.27%	859,335
OTHER FUNDS					
SAFETY & TRAINING	1,300	650	650	50.00%	1,305
BRIDGE & SPECIAL ROAD	3,900	1,950	1,950	50.00%	14,232
MENTAL HEALTH	9,100	4,552	4,548	49.98%	9,122
WEED CONTROL	1,300	650	650	50.00%	1,295
COUNTY/CITY PROPERTY MGMT	6,501	70,098	(63,597)	-978.27%	50,708
PROPERTY MANAGEMENT	-	11	(11)		29,199
GRAND TOTAL	512,504	331,609	180,895	35.30%	965,196

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS
FY2017 COMPARED TO FY2016**

	FY2017 ACTUAL PAYROLL	FY2016 ACTUAL PAYROLL	VARIANCE	PERCENTAGE CHANGE
GENERAL FUND				
BOARD OF COMMISSIONERS	289,121	289,651	(529)	-0.18%
COUNTY CLERK	833,264	786,690	46,574	5.92%
COUNTY TREASURER	2,602,437	2,576,235	26,202	1.02%
ASSESSOR/REGISTER OF DEEDS	3,754,776	3,617,460	137,316	3.80%
ELECTION COMMISSIONER	957,080	717,976	239,104	33.30%
BUDGET & FISCAL	340,527	333,250	7,276	2.18%
ADMINISTRATIVE SERVICES	332,583	359,392	(26,809)	-7.46%
CLERK OF DISTRICT COURT	1,616,708	1,538,667	78,041	5.07%
JUVENILE COURT	615,071	610,046	5,025	0.82%
DISTRICT COURT	1,278,093	1,164,206	113,887	9.78%
PUBLIC DEFENDER	3,725,217	3,679,334	45,883	1.25%
JURY COMMISSIONER	117,916	104,372	13,544	12.98%
EXTENSION SERVICE	552,602	537,185	15,417	2.87%
RECORDS & INFORMATION MGMT	430,730	419,050	11,680	2.79%
COUNTY SHERIFF	10,331,380	9,650,652	680,728	7.05%
COUNTY ATTORNEY	6,301,052	6,157,732	143,320	2.33%
CORRECTIONS	15,153,838	14,691,943	461,895	3.14%
COMMUNITY CORRECTIONS	1,945,037	1,888,538	56,500	2.99%
YOUTH SERVICES CENTER	3,783,577	3,900,975	(117,399)	-3.01%
EMERGENCY MANAGEMENT	253,779	248,749	5,030	2.02%
COUNTY ENGINEER	3,297,907	3,442,446	(144,539)	-4.20%
MENTAL HEALTH BOARD	101,130	98,140	2,991	3.05%
VETERANS ADMINISTRATION	283,932	332,031	(48,099)	-14.49%
GENERAL ASSISTANCE OPERATING	369,929	423,464	(53,535)	-12.64%
HUMAN SERVICES	479,051	367,661	111,390	30.30%
TOTAL GENERAL FUND	<u>59,746,737</u>	<u>57,935,845</u>	<u>1,810,893</u>	<u>3.13%</u>
OTHER FUNDS				
SAFETY & TRAINING	148,192	145,515	2,678	1.84%
BRIDGE & SPECIAL ROAD	2,126,271	2,130,620	(4,349)	-0.20%
HIGHWAY FUND	2,672,656	2,504,022	168,633	6.73%
MENTAL HEALTH	2,542,836	2,464,590	78,246	3.17%
WEED CONTROL	268,283	261,545	6,737	2.58%
COUNTY/CITY PROPERTY MGMT	3,613,870	3,468,410	145,460	4.19%
PROPERTY MANAGEMENT	<u>510,525</u>	<u>559,721</u>	<u>(49,197)</u>	<u>-8.79%</u>
GRAND TOTAL	<u><u>71,629,369</u></u>	<u><u>69,470,268</u></u>	<u><u>2,159,101</u></u>	<u><u>3.11%</u></u>

BY OBJECT:

OFFICIAL'S SALARY	2,346,530	2,265,049	81,481	3.60%
DEPUTY'S SALARY	1,598,619	1,859,695	(261,076)	-14.04%
REGULAR SALARIES	45,361,358	44,340,649	1,020,708	2.30%
TEMPORARY SALARIES	1,009,715	827,655	182,060	22.00%
OVERTIME	947,679	687,835	259,844	37.78%
ELECTION BOARD	290,661	138,838	151,823	109.35%
FICA	3,726,658	3,644,585	82,073	2.25%
RETIREMENT				
CONTRIBUTION	3,601,637	3,518,683	82,954	2.36%
GROUP HEALTH INSURANCE	11,191,430	10,810,198	381,233	3.53%
GROUP DENTAL INSURANCE	443,166	437,799	5,367	1.23%
LONG TERM DISABILITY	146,720	151,648	(4,928)	-3.25%
POST EMPLOYMENT				
HEALTH	<u>965,196</u>	<u>787,634</u>	<u>177,562</u>	<u>22.54%</u>
TOTAL	<u>71,629,369</u>	<u>69,470,268</u>	<u>2,159,101</u>	<u>3.11%</u>

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS**

	FY2017 ACTUAL PAYROLL	FY2016 ACTUAL PAYROLL	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL
<u>GENERAL FUND</u>					
BOARD OF COMMISSIONERS	289,121	289,651	272,134	265,548	268,476
COUNTY CLERK	833,264	786,690	792,565	797,720	740,410
COUNTY TREASURER	2,602,437	2,576,235	2,631,010	2,554,114	2,560,785
ASSESSOR/REGISTER OF DEEDS	3,754,776	3,617,460	3,565,178	3,317,634	3,227,804
ELECTION COMMISSIONER	957,080	717,976	839,815	672,157	836,346
BUDGET & FISCAL	340,527	333,250	320,164	306,470	246,459
ADMINISTRATIVE SERVICES	332,583	359,392	353,621	284,501	334,437
G.I.S.	-	-	-	398,881	433,990
CLERK OF DISTRICT COURT	1,616,708	1,538,667	1,520,226	1,431,464	1,430,822
JUVENILE COURT	615,071	610,046	577,665	537,823	536,512
DISTRICT COURT	1,278,093	1,164,206	1,130,889	1,072,257	1,018,577
PUBLIC DEFENDER	3,725,217	3,679,334	3,453,676	3,155,952	3,044,728
JURY COMMISSIONER	117,916	104,372	94,313	112,860	108,551
EXTENSION SERVICE	552,602	537,185	484,376	437,400	450,892
RECORDS & INFORMATION MGMT	430,730	419,050	399,171	351,310	391,132
COUNTY SHERIFF	10,331,380	9,650,652	9,172,128	8,701,594	8,367,654
COUNTY ATTORNEY	6,301,052	6,157,732	6,019,114	5,984,034	5,712,524
CORRECTIONS	15,153,838	14,691,943	13,909,896	12,624,374	10,289,527
COMMUNITY CORRECTIONS	1,945,037	1,888,538	1,729,941	1,482,420	1,348,435
YOUTH SERVICES CENTER	3,783,577	3,900,975	4,038,874	3,704,946	3,831,418
EMERGENCY MANAGEMENT	253,779	248,749	229,350	254,088	238,206
COUNTY ENGINEER	3,297,907	3,442,446	3,405,988	2,914,150	2,887,991
MENTAL HEALTH BOARD	101,130	98,140	87,681	89,604	87,956
VETERANS ADMINISTRATION	283,932	332,031	737,544	711,536	701,424
GENERAL ASSISTANCE OPERATING	369,929	423,464			
HUMAN SERVICES	479,051	367,661	348,577	264,870	216,734
TOTAL GENERAL FUND	59,746,737	57,935,845	56,113,895	52,427,706	49,311,788

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS**

	FY2017 ACTUAL PAYROLL	FY2016 ACTUAL PAYROLL	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL	FY2013 ACTUAL PAYROLL
OTHER FUNDS					
SAFETY & TRAINING	148,192	145,515	142,932	135,582	131,439
BRIDGE & SPECIAL ROAD	2,126,271	2,130,620	2,101,801	2,242,259	2,238,453
HIGHWAY FUND	2,672,656	2,504,022	2,586,418	2,489,790	2,566,318
MENTAL HEALTH	2,542,836	2,464,590	2,423,681	5,406,480	6,698,425
WEED CONTROL	268,283	261,545	248,156	237,710	227,621
COUNTY/CITY PROPERTY MGMT PROPERTY MANAGEMENT	3,613,870 510,525	3,468,410 559,721	3,424,152 532,750	3,284,257 530,067	3,173,691 558,082
GRAND TOTAL	<u>71,629,369</u>	<u>69,470,268</u>	<u>67,573,785</u>	<u>66,753,850</u>	<u>64,905,818</u>
BY OBJECT:					
OFFICIAL'S SALARY	2,346,530	2,265,049	2,237,099	2,283,400	2,169,928
DEPUTY'S SALARY	1,598,619	1,859,695	1,898,873	1,866,778	1,893,047
REGULAR SALARIES	45,361,358	44,340,649	43,120,336	43,174,436	42,319,905
TEMPORARY SALARIES	1,009,715	827,655	955,540	780,287	794,606
OVERTIME	947,679	687,835	666,056	747,616	491,983
ELECTION BOARD	290,661	138,838	235,149	111,279	236,091
FICA	3,726,658	3,644,585	3,564,852	3,573,054	3,484,637
RETIREMENT CONTRIBUTION	3,601,637	3,518,683	3,420,605	3,388,704	3,384,070
GROUP HEALTH INSURANCE	11,191,430	10,810,198	10,109,001	9,285,866	8,829,943
GROUP DENTAL INSURANCE	443,166	437,799	441,592	446,231	438,948
LONG TERM DISABILITY	146,720	151,648	168,103	165,489	165,045
POST EMPLOYMENT HEALTH	965,196	787,634	756,329	930,557	696,278
OTHER BENEFITS	-	-	250	153	1,337
TOTAL	<u>71,629,369</u>	<u>69,470,268</u>	<u>67,573,785</u>	<u>66,753,850</u>	<u>64,905,818</u>
DIFFERENCE	<u>2,159,101</u>	<u>1,896,483</u>	<u>819,935</u>	<u>1,848,032</u>	<u>2,461,076</u>

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

GENERAL FUND	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>	
COUNTY BOARD	5.00	5.00	5.00	5.00	5.00	
COUNTY CLERK	10.00	10.00	10.00	10.00	10.00	(1) - Will add a Motor Vehicle Clerk in FY18
COUNTY TREASURER (1)	40.00	39.00	39.00	39.00	39.00	(2) - Positions fluctuate based on number of elections
ASSESSOR/DEEDS	43.00	43.00	43.00	43.00	43.00	(3) - GIS was merged with County Engineer budget
ELECTION COMMISSIONER (2)	13.375	19.375	13.18	18.30	12.30	(4) - Investigator hired in January 2014
BUDGET & FISCAL	3.00	3.00	3.00	3.00	3.00	Felony and Juvenile Attorneys hired in FY15
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	3.00	Social Worker and 1/2 time Juvenile Attorney hired in FY16
G.I.S. - BASE CONTROL (3)	-	-	-	-	5.00	Felony Attorney will be hired in FY18
CLERK OF DIST COURT	23.50	23.50	23.50	23.50	22.50	(5) - Deputy hired for the computer forensics task force (Forefeiture Funds) - FY16
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	Security Manager, Security Guard, School Resource
DISTRICT COURT	13.75	13.75	13.75	13.75	13.75	Officer, Deputy for Interdiction Unit hired in FY17
PUBLIC DEFENDER (4)	38.95	37.95	37.95	36.45	34.45	Deputy for Patrol Division to be hired in FY18
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	(6) - Attorney for the Child Support Division hired - FY16
COOPERATIVE EXTENSION	8.30	9.30	9.30	8.30	8.30	Criminal Division Prosecutor hired in FY17
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.10	(7) - Hiring to get staff right at jail / Eliminated 5 unfilled positions in FY17
COUNTY SHERIFF (5)	107.00	105.00	102.00	101.00	101.00	4 Correctional Officers will be hired in FY18
COUNTY ATTORNEY (6)	72.50	70.50	70.50	69.50	68.50	(8) - 3 FTE's will be hired in FY18 for the 24/7 program
CORRECTIONS (7)	221.70	215.70	223.00	219.80	215.80	(9) - Reduced 2 positions in FY17
COMMUNITY CORRECTIONS (8)	31.30	27.90	27.90	28.90	26.90	(10) - General Assistance and Veterans Service have been separated due to reorganization of departments.
YOUTH SERVICES CENTER	50.61	51.86	56.19	56.19	55.78	General Assistance eliminated 1 position in FY17
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	3.00	(11) - Clerk Typist was moved to full time and 1 Diversion Caseworker will be hired in FY18 (paid with grant funds)
COUNTY ENGINEER (3)/(9)	36.00	36.00	38.00	40.00	35.00	(12) - FY15, FY16, FY17 and FY18 include only Crisis Center employees
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	(13) - Fewer employees because of fewer county buildings
VETERANS SERVICE (10)	4.00	4.00	4.00	10.00	10.00	
GENERAL ASSISTANCE (10)	5.00	5.00	6.00			
HUMAN SERVICES (11)	7.00	5.75	4.75	4.50	3.50	
TOTAL GENERAL FUND	756.34	747.94	752.37	752.54	735.13	
OTHER FUNDS						
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	
BRIDGE & SPECIAL ROAD	29.00	29.00	29.00	32.00	32.00	
HIGHWAY	39.00	39.00	38.00	38.00	38.00	
MENTAL HEALTH (12)	31.35	31.35	31.35	31.35	103.25	
WEED CONTROL	4.40	4.40	4.40	4.40	4.40	
PROPERTY MANAGEMENT (13)	4.50	6.50	7.50	8.50	8.50	
TOTAL	866.09	859.69	864.12	868.29	922.78	

Largest 5 departments:

<u>FY07</u>	<u>FTEs</u>	<u>% of total</u>	<u>FY14</u>	<u>FTEs</u>	<u>% of total</u>	<u>FY18</u>	<u>FTEs</u>	<u>% of total</u>
Lancaster Manor	296.05	25.33%	Corrections	215.80	23.39%	Corrections	221.70	25.60%
Corrections	140.10	11.99%	CMHC	103.25	11.19%	County Sheriff	107.00	12.35%
CMHC	114.80	9.82%	County Engineer	105.00	11.38%	County Engineer	104.00	12.01%
County Engineer	110.50	9.46%	County Sheriff	101.00	10.95%	County Attorney	72.50	8.37%
County Sheriff	95.50	8.17%	County Attorney	68.50	7.42%	YSC	50.61	5.84%
Total	1,168.69		Total	922.78		Total	866.09	

Actual Payroll (Salaries and Benefits)

FY07	68,676,380	Largest Payroll - FY09	74,805,949
FY14	66,753,850		
FY17	71,629,369		

Manor was sold and Mental Health Center was turned over to non profits.

Salaries (Including Officials, Deputies, Regular, Temp, OT, Election Board)

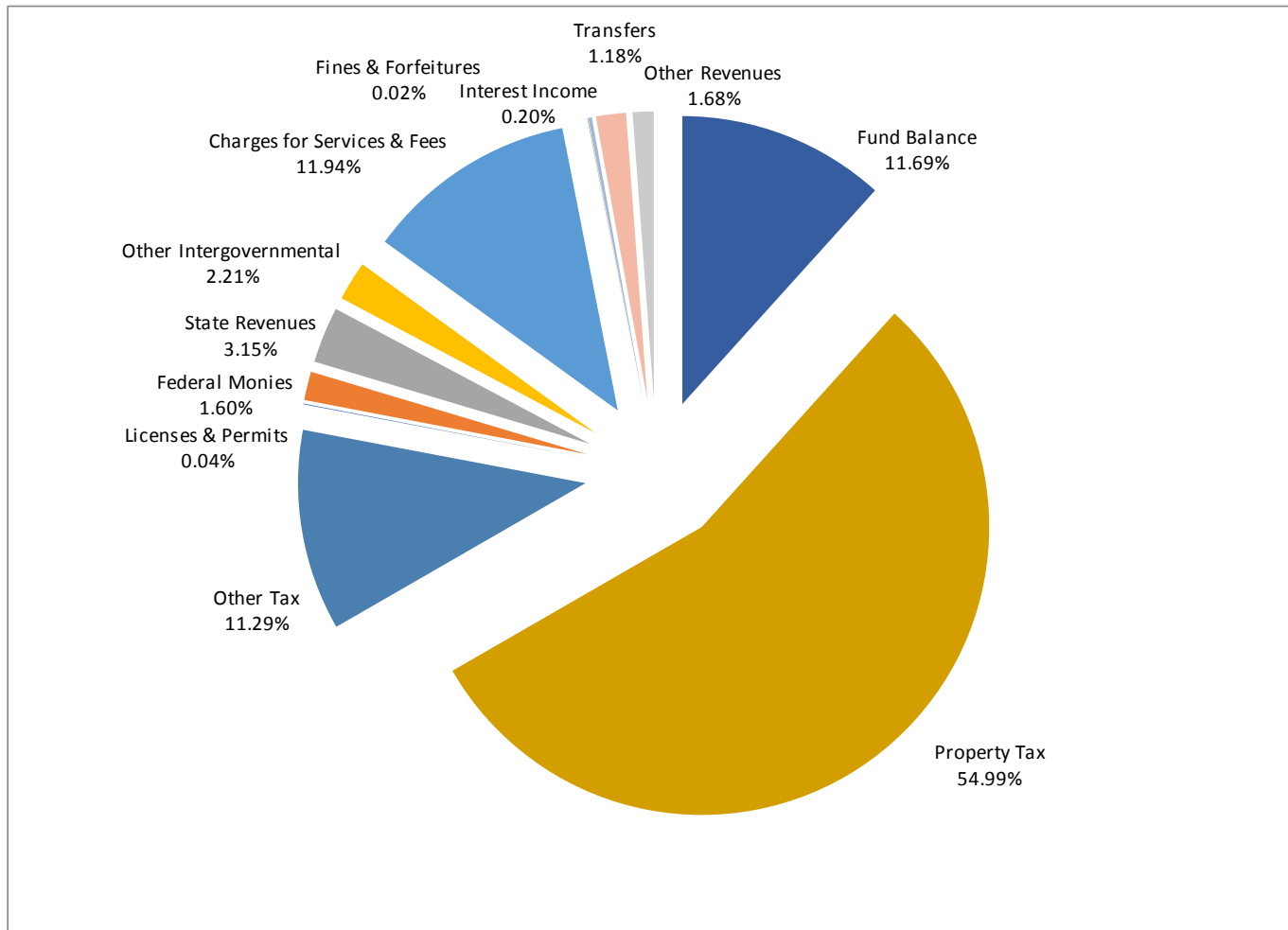
FY07	51,066,868
FY14	48,963,795
FY17	51,554,562

Health Insurance

FY07	8,963,606
FY17	11,191,430

CY2018 increase	0.00%	moved to Aetna
CY 2015 increase	18.57%	
CY 2013 increase	12.74%	

**2017-18 PROJECTED REVENUES FOR LANCASTER COUNTY
(PROPERTY TAX FUNDS ONLY)**



LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2017
PERCENT OF FISCAL YEAR REMAINING - 50%

	FY 18			
	ADOPTED BUDGET	YTD ACTUAL	BALANCE REMAINING	PERCENT REMAINING
REAL & PERSONAL TAX	68,573,075	30,554,610	38,018,465	55.44%
M.V. TAX	8,900,000	4,720,719	4,179,281	46.96%
INHERITANCE TAX	5,000,000	2,950,367	2,049,633	40.99%
LODGING TAX	3,700,000	2,083,306	1,616,694	43.69%
STATE	16,038,546	7,889,172	8,149,374	50.81%
FEDERAL	5,413,971	1,549,555	3,864,416	71.38%
DRUG TAX	-	9,843	-9,843	
I.G. TRANSFER	1,521	36,568	-35,047	-2304.21%
IN LIEU OF TAXES	1,881,779	873	1,880,906	99.95%
CITY - JOINT BUDGETS	996,832	429,689	567,143	56.89%
FEES & COMMISSIONS	11,258,705	5,473,576	5,785,129	51.38%
CHARGES FOR SERVICES:				
GENERAL FUND	3,373,815	1,786,320	1,587,495	47.05%
WORKERS COMP	722,038	724,608	-2,570	-0.36%
SELF INSURANCE LOSS	421,621	424,584	-2,963	-0.70%
GROUP INSURANCE	13,600,000	5,760,444	7,839,556	57.64%
BRIDGE & ROAD	306,125	206,388	99,737	32.58%
HIGHWAY	251,000	19,860	231,140	92.09%
MENTAL HEALTH	327,500	137,395	190,105	58.05%
MEDICAID/MEDICARE/MRO	538,556	135,758	402,798	74.79%
WEED	56,500	36,771	19,729	34.92%
CO/CITY PROP MGMT	3,767,019	2,012,305	1,754,714	46.58%
PROPERTY MANAGEMENT	790,494	391,280	399,214	50.50%
CITY PROPERTY MGMT	379,375	151,750	227,625	60.00%
LICENSE AND PERMITS	55,500	27,330	28,170	50.76%
OTHER MISC	2,300,477	194,259	2,106,218	91.56%
FOREITURES	-	199,466	(199,466)	
KENO PROCEEDS	1,150,000	572,463	577,537	50.22%
INTEREST	301,550	266,811	34,739	11.52%
TRANSFERS	13,901,616	6,534,202	7,367,414	53.00%
TOTAL	164,007,615	75,280,273	88,727,342	54.10%

**LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY18 COMPARED TO FY17**

	YTD	YTD	DIFFERENCE	
	12/31/2017	12/31/2016	AMOUNT	PERCENT
REAL & PERSONAL TAX	30,554,610	28,793,067	1,761,543	6.12%
M.V. TAX	4,720,719	4,406,204	314,515	7.14%
INHERITANCE TAX	2,950,367	3,261,049	(310,682)	-9.53%
LODGING TAX	2,083,306	2,136,713	(53,408)	-2.50%
DRUG TAX	9,843	43	9,800	22923.88%
STATE	7,889,172	6,840,405	1,048,768	15.33%
FEDERAL	1,549,555	1,718,056	(168,501)	-9.81%
I.G. TRANSFER	36,568	25,969	10,599	40.81%
IN LIEU & JT BUDGET	430,562	485,604	(55,042)	-11.33%
FEES & COMMISSIONS	5,473,576	5,356,019	117,557	2.19%
CHARGES FOR SERVICES:				
GENERAL FUND	1,786,320	1,722,462	63,859	3.71%
WORKERS COMP	724,608	689,133	35,476	5.15%
SELF INSURANCE LOSS	424,584	400,773	23,811	5.94%
GROUP INSURANCE	5,760,444	6,677,452	(917,007)	-13.73%
BRIDGE & ROAD	206,388	3,452,162	(3,245,774)	-94.02%
HIGHWAY	19,860	18,774	1,086	5.79%
MENTAL HEALTH	137,395	109,304	28,091	25.70%
MEDICAID/MEDICARE/MRO	135,758	257,947	(122,189)	-47.37%
WEED	36,563	46,401	(9,838)	-21.20%
CO/CITY PROP MGMT	2,012,305	1,851,588	160,717	8.68%
PROPERTY MANAGEMENT	391,280	575,044	(183,764)	-31.96%
CITY PROPERTY MGMT	151,750	151,750	-	0.00%
LICENSE AND PERMITS	27,330	27,730	(400)	-1.44%
OTHER MISC	194,467	225,173	(30,706)	-13.64%
FOREITURES	199,466	150,959	48,507	32.13%
KENO PROCEEDS	572,463	526,120	46,342	8.81%
INTEREST	266,811	141,722	125,089	88.26%
TRANSFERS	6,534,202	6,027,599	506,602	8.40%
TOTAL	75,280,273	76,075,224	(794,950)	-1.04%

**LANCASTER COUNTY
YEAR END FUND BALANCES
FROM BUDGETS**

FUNDS	<u>6-30-18</u>	<u>6-30-17</u>	<u>6-30-16</u>	<u>6-30-15</u>	<u>6-30-14</u>
OPERATING:					
GENERAL		14,054,644	12,855,050	12,757,684	10,822,896
BRIDGE & SPECIAL ROAD		3,580,018	2,379,763	4,763,544	3,112,937
HIGHWAY		1,217,913	1,833,993	1,013,738	910,436
MENTAL HEALTH		1,315	245,439	295,089	114,985
WEED CONTROL		129,532	72,252	72,700	90,858
CO/CITY PROPERTY MANAGEMENT		483,201	481,882	485,467	480,801
PROPERTY MANAGEMENT		12,358	178,131	113,546	108,148
TOTAL OPERATING		19,478,981	18,046,510	19,501,768	15,641,061
NONOPERATING:					
WORKERS COMPENSATION LOSS		244,969	596,947	46,178	463,264
OTHER SELF INSURANCE LOSS		2,838,299	2,696,666	1,310,439	841,766
GROUP SELF INSURANCE		11,010,285	7,312,549	4,870,448	4,506,642
VISITORS IMPROVEMENT		1,770,840	1,857,111	1,807,564	2,073,067
VISITORS PROMOTION		1,030,019	1,001,162	853,393	770,173
COUNTY RURAL LIBRARY		34,629	19,230	12,713	21,991
VETERANS AID		13,628	13,605	12,357	11,141
GRANTS		2,042,674	3,026,821	2,348,476	800,238
KENO		1,811,357	1,319,249	1,579,285	1,604,259
ECONOMIC DEVELOPMENT		369,476	355,053	339,210	324,302
DEBT SERVICE		-	709,326	1,090,111	1,725,734
BUILDING FUND		360,238	915,074	700,400	506,437
JAIL SAVINGS FUND		783,962	822,180	855,968	875,699
LANCASTER MANOR		-	-	-	777,781
CITY BUILDING MAINTENANCE		<u>219,196</u>	<u>370,959</u>	<u>391,147</u>	<u>416,996</u>
TOTAL NONOPERATING		<u>22,529,572</u>	<u>21,015,932</u>	<u>16,217,689</u>	<u>15,719,490</u>
TOTAL		<u>42,008,553</u>	<u>39,062,442</u>	<u>35,719,457</u>	<u>31,360,551</u>
**Lancaster Manor and Debt Service Funds have been closed out.					
EXPENDITURES:					
OPERATING		138,126,360	131,098,283	117,578,968	119,317,383
OTHER		23,229,060	20,992,362	24,252,473	22,535,774
TOTAL		161,355,420	152,090,645	141,831,441	141,853,157
OPERATING FUND:					
OPERATING BALANCE/OPERATING EXPEND		14.10%	13.77%	16.59%	13.11%
TOTAL					
TOTAL BALANCE/TOTAL EXPEND		26.03%	25.68%	25.18%	22.11%

**LANCASTER COUNTY
YEAR END FUND BALANCES
FROM BUDGETS**

FUNDS	<u>6-30-18</u>	<u>6-30-17</u>	<u>6-30-16</u>	<u>6-30-15</u>	<u>6-30-14</u>
BUDGETED CASH RESERVE BY FUND:					
GENERAL FUND	6,190,000	6,190,000	6,190,000	6,190,000	6,190,000
OTHER SELF INSURANCE LOSS	1,000,000	1,000,000			
GROUP SELF INSURANCE	8,200,000	5,000,000			
COUNTY RURAL LIBRARY	10,000	10,000	10,000	10,000	10,000
BRIDGE & SPECIAL ROAD	4,055,898		300,000	300,000	300,000
HIGHWAY FUND	1,000,000	200,000	200,000	200,000	200,000
VETERANS AID	3,261	3,261	3,261	3,261	3,261
DEBT SERVICE				100,000	100,000
BUILDING	750,000				
LANCASTER MANOR			-	-	-
MENTAL HEALTH			200,000	-	-
WEED CONTROL	40,000	40,000	40,000	58,000	58,000
PROPERTY MANAGEMENT	-	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL	<u>21,249,159</u>	<u>12,493,261</u>	<u>6,993,261</u>	<u>6,911,261</u>	<u>6,911,261</u>
OPERATING RESERVE	11,285,898	6,480,000	6,780,000	6,798,000	6,798,000
***'OTHER	9,963,261	6,013,261	<u>13,261</u>	<u>113,261</u>	<u>113,261</u>
TOTAL	<u>21,249,159</u>	<u>12,493,261</u>	<u>6,793,261</u>	<u>6,911,261</u>	<u>6,911,261</u>
OPERATING FUND CASH RESERVE:					
VARIANCE FROM BUDGET		12,998,981	11,266,510	12,703,768	8,843,061

IT IS IMPORTANT FOR THE BOND RATING AGENCIES THAT THE YEAR END FUND BALANCES BE IN THE RANGE OF 13% TO 15% OF THE OPERATING FUND EXPENDITURES.

LANCASTER COUNTY
CHANGE IN UNUSED BUDGET CARRYFORWARD AUTHORITY

<u>YEAR</u>	<u>UNUSED RESTRICTED FUNDS AUTHORITY</u>	<u>CHANGE</u>		<u>ADDITIONAL 1%</u>
		<u>AMOUNT</u>	<u>PERCENT</u>	
2004-05	12,224,190			
2005-06	10,070,013	(2,154,177)	-17.62%	
2006-07	10,300,325	230,312	2.29%	
2007-08	11,662,949	1,362,624	13.23%	
2008-09	12,835,951	1,173,002	10.06%	X
2009-10	14,090,538	1,254,587	9.77%	X
2010-11	14,614,092	523,554	3.72%	X
2011-12	18,932,686	4,318,594	29.55%	X
2012-13	17,938,456	(994,230)	-5.25%	X
2013-14	19,069,989	1,131,533	6.31%	X
2014-15	20,058,987	988,998	5.19%	X
2015-16	18,695,657	(1,363,330)	-6.80%	X
2016-17	18,461,994	(233,663)	-1.25%	X
2017-18	17,425,124	(1,036,870)	-5.62%	X

GENERAL FUND

General Fund
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	81,206,633	37,628,195	43,578,438	53.66%
Licenses and Permits	52,000	25,180	26,820	51.58%
Federal Grants	1,968,532	823,476	1,145,056	58.17%
State Revenues	3,888,049	1,903,900	1,984,149	51.03%
Other Intergovernmental	2,706,804	430,555	2,276,249	84.09%
Charges for Services	14,602,520	7,242,540	7,359,980	50.40%
Fines & Forfeitures	30,000	17,356	12,644	42.15%
Interest Income	245,050	229,598	15,452	6.31%
Other Revenues	1,071,175	19,920	1,051,255	98.14%
Total Revenues	105,770,763	48,320,721	57,450,042	54.32%

Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Expenditures				
General Fund				
Salaries & Wages	44,861,921	21,974,156	22,887,765	51.02%
Employee Benefits	17,520,743	8,274,768	9,245,975	52.77%
Other Compensation Costs	527,025	516,701	10,324	1.96%
Office Supplies	298,605	131,456	167,149	55.98%
Operating Supplies	666,150	305,714	360,436	54.11%
Medical Supplies	55,725	22,900	32,825	58.90%
Energy Supplies	276,400	84,054	192,346	69.59%
Repair & Maintenance Supplies	5,600	2,630	2,970	53.04%
Food Supplies	12,425	2,382	10,043	80.83%
Other Contracted Services	10,206,179	4,615,163	5,591,016	54.78%
City/County Shared	4,086,605	1,022,956	3,063,650	74.97%
Not-For-Profit Contracts	2,225,558	750,632	1,474,926	66.27%
Trans, Travel & Subsistence	134,773	75,244	59,529	44.17%
Communications	185,607	77,427	108,181	58.28%
Postage, Courier & Freight	518,838	249,875	268,963	51.84%
Printing & Advertising	306,013	132,446	173,567	56.72%
Contracted Health Services	4,482,450	2,153,549	2,328,901	51.96%
Other Client Services	481,865	217,871	263,994	54.79%
Misc. Fees & Services	4,946,518	889,127	4,057,391	82.03%
Insurance & Surety Bonds	653,460	680,007	(26,547)	-4.06%
Utilities	2,480,055	1,237,519	1,242,536	50.10%
Repair & Maintenance Costs	566,420	196,754	369,666	65.26%
Rentals	4,840,511	2,424,850	2,415,661	49.91%
Buildings	8,000	3,603	4,397	54.96%
Equipment	777,458	151,713	625,745	80.49%
Total General Fund Expenditures	101,134,404	46,198,131	54,936,273	54.32%

General Fund
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018		Remaining	Remaining
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Percent</u>
Excess (Deficiency) of Revenues over				
Expenditures	4,636,359	2,122,589		
Other Financing Sources (Uses)				
Operating Transfers In	460,558	262,265		
Operating Transfers Out	(12,961,561)	(6,187,397)		
Total Other Financing Sources (Uses)	(12,501,003)	(5,925,132)		
Net Change in Fund Balance	(7,864,644)	(3,802,542)		
Fund Balance - July 1, 2017	14,054,644	14,054,644		
Encumbrance Credit				
Fund Balance - December 31, 2017	6,190,000	10,252,102		

LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
FY2017, FY2016, FY2015, and FY2014

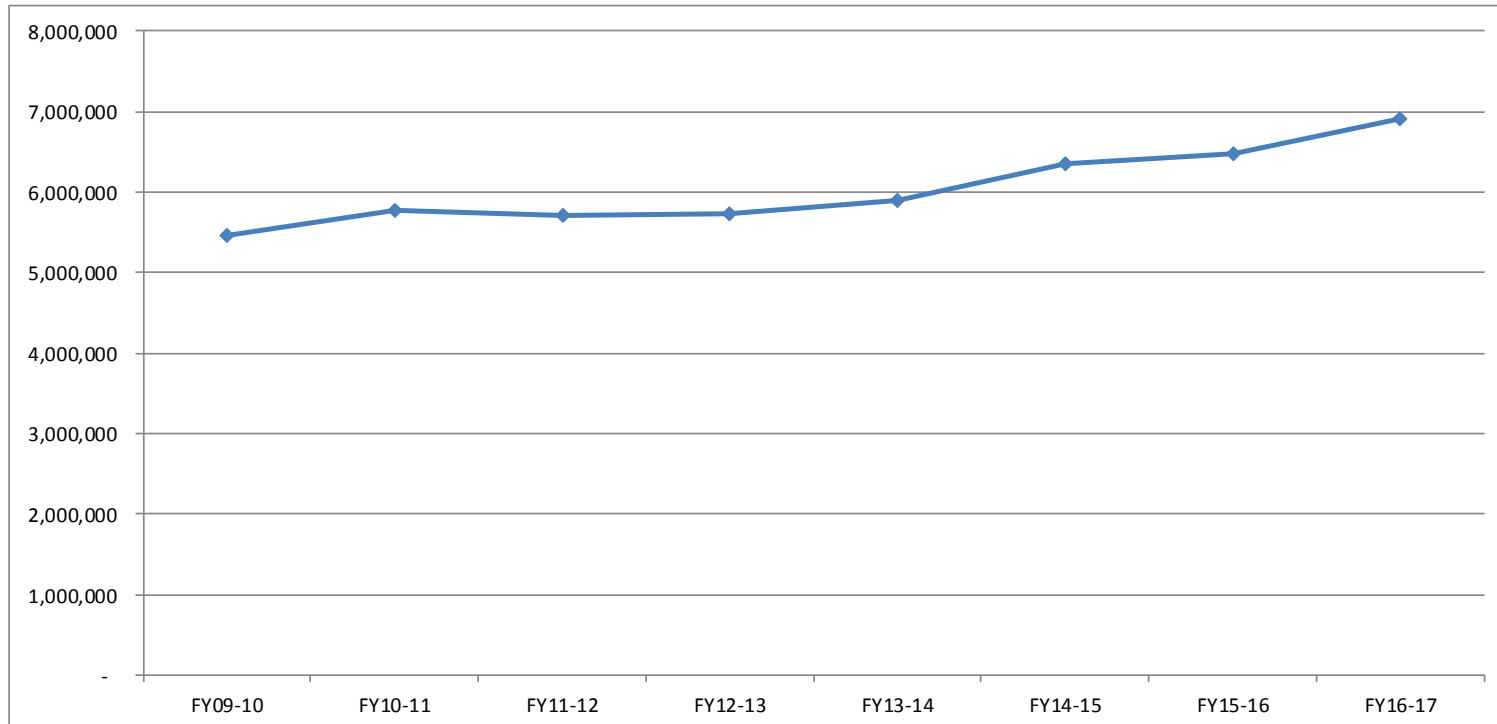
	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
GENERAL FUND OPERATING:				
BOARD OF COMMISSIONERS	289,121	289,651	272,134	265,548
COUNTY CLERK	1,105,874	986,901	983,900	975,492
COUNTY TREASURER	3,355,871	3,231,261	3,236,880	3,318,307
ASSESSOR/REGISTER OF DEEDS	4,146,330	3,999,712	3,926,312	3,905,659
ROD TECHNOLOGY	209,162	212,529	266,666	135,717
ELECTION COMMISSIONER	1,520,960	1,085,223	1,343,736	1,263,262
INFORMATION SERVICES	579,902	999,199	877,804	796,237
BUDGET & FISCAL	350,583	343,708	329,912	316,481
ADMINISTRATIVE SERVICES	380,567	405,324	394,588	327,451
G.I.S.	-	-	-	510,361
BOARD OF EQUALIZATION	206,590	357,435	323,756	270,734
CLERK OF DIST COURT	1,783,234	1,707,646	1,683,057	1,613,894
COUNTY COURT	1,137,640	949,811	908,234	894,427
JUVENILE COURT	1,898,831	1,926,683	1,898,217	1,915,909
DISTRICT COURT	3,040,890	2,574,872	2,730,399	2,645,509
PUBLIC DEFENDER	4,099,765	4,097,055	3,852,958	3,549,125
JURY COMMISSIONER	159,636	143,036	134,179	153,411
EXTENSION SERVICE	1,094,987	1,054,323	1,062,910	997,220
RECORDS & INFORMATION MGMT	638,606	619,366	591,887	564,715
COUNTY SHERIFF	12,233,041	11,519,739	10,773,247	10,527,946
COUNTY ATTORNEY	7,372,847	7,132,451	6,901,520	6,832,209
CORRECTIONS	22,668,868	21,784,603	20,692,075	19,866,201
JUVENILE PROBATION	289,921	306,007	269,967	333,906
ADULT PROBATION	465,261	371,180	343,193	389,793
COMMUNITY CORRECTIONS	2,934,656	2,788,534	2,602,420	2,151,633
YOUTH SERVICES CENTER	5,635,521	5,741,009	5,860,279	5,808,780
EMERGENCY MANAGEMENT	545,189	519,256	497,218	510,393
COUNTY ENGINEER	3,795,626	4,023,757	3,900,290	3,307,442
MENTAL HEALTH BOARD	127,002	129,917	102,680	112,429
GENERAL ASSISTANCE	1,955,558	2,385,732	2,408,226	2,230,561
VETERANS ADMINISTRATION	312,230	367,412	801,035	768,338
GENERAL ASSISTANCE OPERATING	428,148	446,218		
HUMAN SERVICES	<u>532,209</u>	<u>404,546</u>	<u>380,281</u>	<u>293,986</u>
TOTAL G.F. OPERATING	85,294,625	82,904,093	80,349,964	77,553,076
Operating % Increase	2.88%	3.18%	3.61%	3.85%
NON-OPERATING BUDGETS:				
GENERAL GOVERNMENT	15,627,965	14,161,484	9,213,924	9,165,835
JUSTICE SYSTEM MISCELLANEOUS	1,487,460	1,587,143	1,623,677	1,796,532
HEALTH & HUMAN SERVICES	<u>4,499,186</u>	<u>4,296,039</u>	<u>4,154,005</u>	<u>4,382,412</u>
TOTAL NON-OPERATING	21,614,611	20,044,666	14,991,606	15,344,778
GRAND TOTAL	<u>106,909,236</u>	<u>102,948,759</u>	<u>95,341,570</u>	<u>92,897,854</u>
DIFFERENCE	3,960,477	7,607,189	2,443,716	4,374,256
	3.85%	7.98%	2.63%	4.94%

**LANCASTER COUNTY
COMPARISON OF GENERAL FUND (ACTUAL)
OTHER COSTS (EXCLUDING PAYROLL)
FY2017, FY2016, FY2015, and FY2014**

	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
GENERAL FUND OPERATING:				
BOARD OF COMMISSIONERS	-	-	-	-
COUNTY CLERK	272,609	200,211	191,335	177,772
COUNTY TREASURER	753,434	655,026	605,870	764,193
ASSESSOR/REGISTER OF DEEDS	391,554	382,252	361,134	588,026
ROD TECHNOLOGY	209,162	212,529	266,666	135,717
ELECTION COMMISSIONER	563,290	366,685	503,386	590,368
INFORMATION SERVICES	579,902	999,199	877,804	796,237
BUDGET & FISCAL	10,056	10,457	9,748	10,011
ADMINISTRATIVE SERVICES	47,984	45,932	40,967	42,949
G.I.S.	-	-	-	92,583
BOARD OF EQUALIZATION	206,590	357,435	323,756	270,734
CLERK OF DIST COURT	166,527	168,979	162,831	182,430
COUNTY COURT	1,137,640	949,811	908,234	894,427
JUVENILE COURT	1,283,760	1,316,637	1,320,552	1,378,086
DISTRICT COURT	1,762,797	1,410,666	1,599,510	1,573,252
PUBLIC DEFENDER	374,548	417,721	399,282	393,172
JURY COMMISSIONER	41,655	38,602	39,807	40,344
EXTENSION SERVICE	542,384	517,138	578,534	559,820
RECORDS & INFORMATION MGMT	207,876	200,316	192,717	213,404
COUNTY SHERIFF	1,794,253	1,766,795	1,503,698	1,729,744
COUNTY ATTORNEY	1,071,794	974,719	882,407	848,175
CORRECTIONS	7,375,432	6,959,530	6,636,828	7,121,431
JUVENILE PROBATION	289,921	306,007	269,967	333,906
ADULT PROBATION	465,261	371,180	343,193	389,793
COMMUNITY CORRECTIONS	989,619	899,996	872,480	669,213
YOUTH SERVICES CENTER	1,808,097	1,798,274	1,781,643	2,065,421
EMERGENCY MANAGEMENT	288,682	267,909	265,394	253,829
COUNTY ENGINEER	412,119	492,586	397,898	317,704
MENTAL HEALTH BOARD	25,872	31,777	15,000	22,825
GENERAL ASSISTANCE	1,955,558	2,385,732	2,408,226	2,230,561
VETERANS ADMINISTRATION	28,298	35,381	63,491	56,802
GENERAL ASSISTANCE OPERATING	58,218	22,753		
HUMAN SERVICES	<u>53,158</u>	<u>36,885</u>	<u>31,704</u>	<u>29,116</u>
TOTAL G.F. OPERATING	25,168,053	24,599,120	23,854,062	24,772,045
Operating % Increase	2.31%	3.12%	-3.71%	-1.10%
NON-OPERATING BUDGETS:				
GENERAL GOVERNMENT	15,627,965	14,161,484	9,213,924	9,165,835
JUSTICE SYSTEM MISCELLANEOUS	1,487,460	1,587,143	1,623,677	1,796,532
HEALTH & HUMAN SERVICES	<u>4,499,186</u>	<u>4,296,039</u>	<u>4,154,005</u>	<u>4,382,412</u>
TOTAL NON-OPERATING	21,614,611	20,044,666	14,991,606	15,344,778
GRAND TOTAL	<u>46,782,664</u>	<u>44,643,787</u>	<u>38,845,668</u>	<u>40,116,823</u>
DIFFERENCE	2,138,877 4.79%	5,798,119 14.93%	-1,271,155 -3.17%	1,223,373 3.15%

Lancaster County - Indigent Defense Costs

	FY17-18	Expended	Balance	Projected	Variance	FY16-17	FY16-17	Variance	FY15-16	FY15-16	Variance
	Budget	12/31/2017	12/31/2017	FY17-18		Budget	Actuals		Budget	Actuals	
Public Defender	4,390,692	2,150,692	2,240,000	4,301,385	89,307	4,099,771	4,099,765	6	4,131,153	4,097,055	34,098
Justice Misc. (Legal Aid, Justice Works, Olson Zalewski & Wynner)	546,989	276,377	270,612	552,755	(5,766)	545,284	545,020	264	542,612	545,825	(3,213)
County Court	470,000	221,512	248,488	443,024	26,976	461,000	444,101	16,899	275,000	283,235	(8,235)
Juvenile Court	1,108,100	550,153	557,947	1,100,306	7,794	1,139,750	1,024,045	115,705	1,066,500	1,033,189	33,311
District Court	785,000	480,868	304,132	961,737	(176,737)	817,000	787,009	29,991	600,000	509,967	90,033
	7,300,781	3,679,603	3,621,178	7,359,206	(58,425)	7,062,805	6,899,940	162,865	6,615,265	6,469,272	145,993



GENERAL ASSISTANCE

	<u>6-30-15</u>	<u>6-30-16</u>	<u>6-30-17</u>	<u>FY18</u>	<u>12/31/2017</u>	<u>REMAINING</u>	<u>PERCENT</u>
	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>EXPENDED</u>	<u>BUDGET</u>	<u>ACTIVITY</u>	<u>BUDGET</u>	<u>REMAINING</u>
CLIENT SERVICES:							
CLIENT RENT	40,890	48,111	30,989	35,000	12,730	22,270	63.63%
OTHER SERVICES	104,985	133,797	71,392	100,000	15,519	84,481	84.48%
BURIALS	37,850	40,971	39,846	45,000	24,928	20,072	44.60%
HOSPITAL	423,512	302,841	83,163	101,938	76,203	25,735	25.25%
PHARMACY	451,960	434,567	412,754	450,000	189,734	260,266	57.84%
PHYSICIAN	734,328	782,734	676,287	700,000	325,498	374,502	53.50%
OTHER MEDICAL	14,263	39,028	49,313	53,500	25,432	28,068	52.46%
SUBTOTAL	1,807,788	1,782,048	1,363,745	1,485,438	670,044	815,394	54.89%
RENT & ADMINISTRATION:							
FACILITY RENT (HHS)	307,639	237,014	277,029	285,000	141,002	143,998	50.53%
HEALTH DEPT CONTRACT	292,800	366,670	314,784	100,000	90,211	9,789	9.79%
PEOPLE'S HEALTH CENTER				368,107	60,421	307,686	83.59%
TOTAL G.A.	2,408,226	2,385,732	1,955,558	2,238,545	961,677	1,276,868	57.04%
REVENUE	453,277	622,409	570,593	405,000	135,474	269,526	66.55%

PHARMACY REIMBURSEMENT AT 12-31-17 TOTALS 48,588.10

PHARMACY REIMBURSEMENT YEAR ENDED 6-30-17 TOTALS 310,013.17

PHARMACY REIMBURSEMENT YEAR ENDED 6-30-16 TOTALS 184,598.80

PHARMACY REIMBURSEMENT YEAR ENDED 6-30-15 TOTALS 159,349.82

**Lancaster County
General Fund Transfers**

Transfer to:	BUDGET			ACTUAL		
	<u>17-18</u>	<u>16-17</u>	<u>Difference</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>Difference</u>
Bridge and Special Road	6,049,438	6,585,671	(536,233)	3,024,719	3,292,836	(268,117)
Veterans Aid	-	5,000	(5,000)	-	5,000	(5,000)
Weed Control	156,807	156,807	-	156,807	156,807	-
Mental Health (Crisis Center)	1,093,575	893,575	200,000	550,000	250,000	300,000
Workers Comp	200,000	100,000	100,000	200,000	100,000	100,000
Other Self Insurance	50,000	50,000	-	50,000	50,000	-
Building	1,000,000	-	1,000,000	-	-	-
Highway	<u>4,411,741</u>	<u>2,875,508</u>	<u>1,536,233</u>	<u>2,205,871</u>	<u>1,437,754</u>	<u>768,117</u>
	12,961,561	10,666,561	2,295,000	6,187,397	5,292,397	895,000

**LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES**

	Budget 6/30/2018	Actual 6/30/2017	Actual 6/30/2016	Actual 6/30/2015	Actual 6/30/2014
COUNTY BOARD	-	-	-	-	-
COUNTY CLERK	84,900	94,045	85,940	61,293	62,842
COUNTY TREASURER	6,375,000	6,305,665	5,872,358	5,543,501	5,340,312
ASSESSOR	2,200,000	2,228,989	2,076,364	2,014,616	1,949,825
ROD TECHNOLOGY	220,000	242,246	192,418	210,750	236,318
ELECTION COMMISSIONER	20,000	463,295	159,915	407,373	295,296
DATA PROCESSING	10,656	10,656	10,656	10,656	13,601
BUDGET & FISCAL	26,245	28,101	28,284	25,290	11,674
G.F. GENERAL GOVERNMENT	-	2,236	1,633	1,253	3,819
CLERK OF DIST COURT	440,000	574,358	533,271	633,627	566,240
COUNTY COURT	42,375	50,315	40,343	36,738	43,194
JUVENILE COURT	-	-	140	1,329	2,337
DISTRICT COURT	227,250	435,898	268,063	209,488	209,915
PUBLIC DEFENDER	429,689	414,811	413,458	404,938	358,675
G.F. JUSTICE SYSTEM	-	42,500	-	-	17,901
COOPERATIVE EXTENSION	50,449	166,773	159,968	159,729	151,956
RECORDS INFO & MGMT	90,548	114,026	89,648	82,127	86,389
SHERIFF	2,063,649	1,970,962	1,662,780	1,558,751	1,523,418
COUNTY ATTORNEY	1,367,301	1,795,991	1,336,455	1,305,419	1,612,407
CORRECTIONS	660,500	712,368	660,145	620,194	600,869
JUVENILE PROBATION	-	-	9,408	50,000	50,000
COMMUNITY CORRECTIONS	1,855,489	1,864,734	1,856,644	1,655,406	1,035,828
JUVENILE DETENTION	3,527,889	3,956,970	4,216,337	4,492,809	3,344,098
EMERGENCY SERVICES	352,818	336,771	323,508	346,260	536,784
GENERAL ASSISTANCE	405,000	570,593	622,409	453,277	309,165
HUMAN SERVICES	<u>432,286</u>	<u>387,312</u>	<u>230,995</u>	<u>222,989</u>	<u>162,713</u>
SUBTOTAL	20,882,044	22,769,617	20,851,141	20,507,813	18,525,576
GENERAL RECEIPTS	<u>85,349,277</u>	<u>85,338,364</u>	<u>82,053,561</u>	<u>76,753,309</u>	<u>72,235,090</u>
TOTAL	106,231,321	108,107,981	102,904,703	97,261,122	90,760,666

**LANCASTER COUNTY
COMPARISON OF GENERAL FUND REVENUES**

	Budget 6/30/2018	Actual 6/30/2017	Actual 6/30/2016	Actual 6/30/2015	Actual 6/30/2014
Property Tax	67,291,633	59,627,960	57,567,234	56,034,045	53,687,118
Motor Vehicle Tax	8,900,000	8,818,282	8,165,324	7,678,508	7,161,616
Inheritance Tax	5,000,000	5,727,677	7,774,298	5,204,908	4,135,546
Transfers	-	550,000	1,000,000	1,000,000	1,000,000
Homestead	-	1,549,915	1,520,490	1,373,785	1,289,842
Property Tax Credit	-	2,748,700	2,847,004	2,135,326	1,914,534
State Aid	-	-	-	-	-
Sale of Building (CMHC)	1,000,000	3,183,755	-	-	-
Other	3,157,644	3,132,077	3,179,212	3,326,736	3,046,434

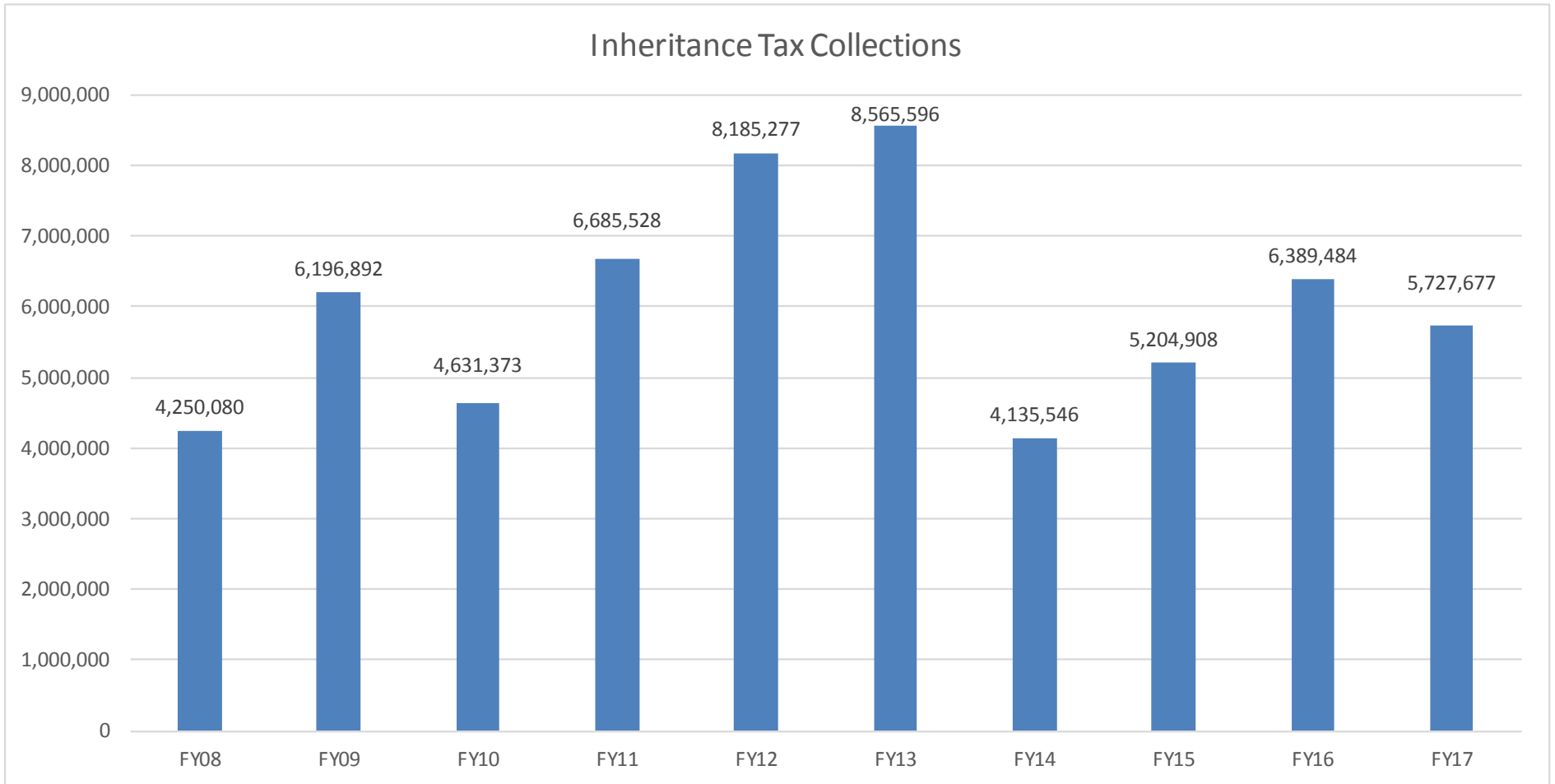
LANCASTER COUNTY
COMPARISON OF BUDGETED REVENUES (BU 9999)
FY18 COMPARED TO FY17

GENERAL FUND	BUDGET	BUDGET	DIFFERENCE	
	FY2018	FY2017	AMOUNT	PERCENT
REAL & PERSONAL TAX	67,291,633	63,907,400	3,384,233	5.30%
M.V. TAX	8,900,000	8,100,000	800,000	9.88%
INHERITANCE TAX	5,000,000	5,000,000	-	0.00%
BEER & LIQUOR LICENSE	4,500	4,500	-	0.00%
US ENTITLEMENT LANDS	19,000	15,000	4,000	26.67%
INSURANCE TAX ALLOCATION	700,000	700,000	-	0.00%
CARLINE TAX	25,000	25,000	-	0.00%
AIRLINE TAX	100,000	100,000	-	0.00%
MOTOR VEHICLE PRO RATE	162,000	162,000	-	0.00%
IN LIEU OF TAXES	1,866,779	1,866,779	-	0.00%
VENDING MACHINES COMM	1,500	1,500	-	
SUBDIVISION FEES	20,000	20,000	-	0.00%
CABLE TELEVISION	100,000	100,000	-	0.00%
OTHER REIMB & REFUNDS	65,000	65,487	(487)	-0.74%
OVERLOAD FINES	30,000	30,000	-	0.00%
SALE OF BUILDINGS	1,000,000	3,185,000	(2,185,000)	-68.60%
OTHER MISC REVENUE	50,000	50,000	-	0.00%
FEDERAL GRANT TRANSFERS	13,865	13,865	-	0.00%
KENO FUND TRANSFERS	-	550,000	(550,000)	-100.00%
TOTAL	85,349,277	83,896,531	1,452,746	1.73%

LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES (BU 9999)
FY18 COMPARED TO FY17

GENERAL FUND	YTD	YTD	DIFFERENCE	
	12/31/2017	12/31/2016	AMOUNT	PERCENT
REAL & PERSONAL TAX	29,953,909	28,324,275	1,629,634	5.75%
M.V. TAX	4,720,719	4,406,204	314,515	7.14%
INHERITANCE TAX	2,950,367	3,261,049	(310,682)	-9.53%
BEER & LIQUOR LICENSE	1,360	880	480	54.55%
HOMESTEAD EXEMPTION	264,298	257,529	6,769	2.63%
CARLINE TAX	15,426	4,730	10,696	226.14%
PERS PROP EXEMPT 2016	53,288	-	53,288	
AIRLINE TAX	31,644	18,305	13,338	72.87%
MOTOR VEHICLE PRO RATE	60,077	37,392	22,685	60.67%
NAMEPLATE CAPACITY TAX	1,053	-	1,053	
IN LIEU OF TAXES	866	787	79	10.01%
VENDING COMMISSIONS	524	927	(403)	-43.50%
SUBDIVISION FEES	9,698	8,034	1,664	20.71%
OTHER REIMB & REFUNDS	3,470	19	3,451	18002.56%
OVERLOAD FINES	17,356	14,597	2,759	18.90%
SALE OF EQUIPMENT	80	132	(52)	-39.29%
SURPLUS SALES	4,002	-	4,002	
OTHER MISC REVENUE	2,997	2,981	16	0.54%
FEDERAL GRANT TRANSFERS	13,688	2,512	11,177	444.94%
TOTAL	38,105,071	36,340,604	1,764,467	4.86%

LANCASTER COUNTY



FY17-18 Budget Amount
Collections @ 12-31-17

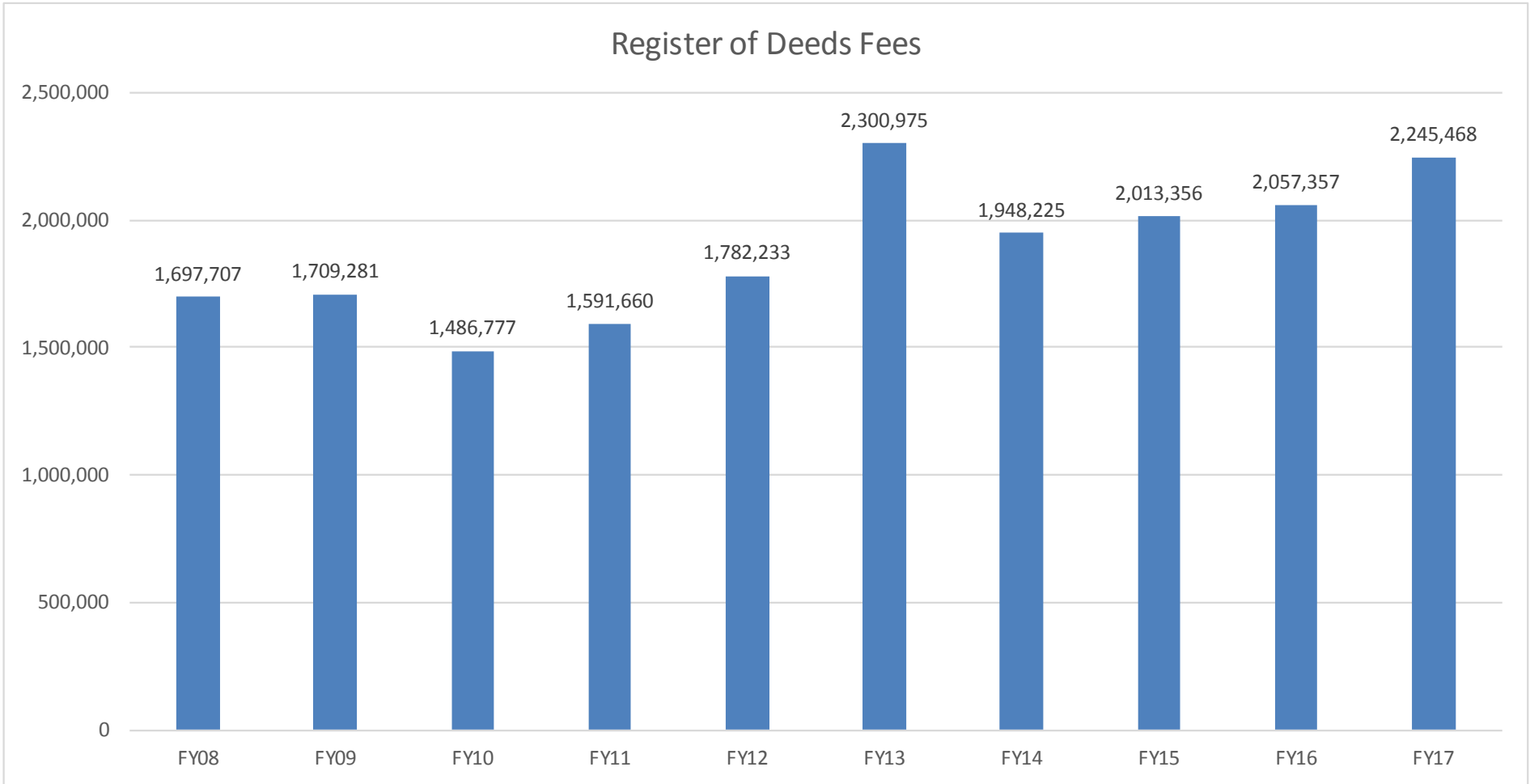
5,000,000
2,950,367

Collections @ 12-31-16
Collections @ 12-31-15
Collections @ 12-31-14

3,261,049
4,185,332
2,511,052

LANCASTER COUNTY

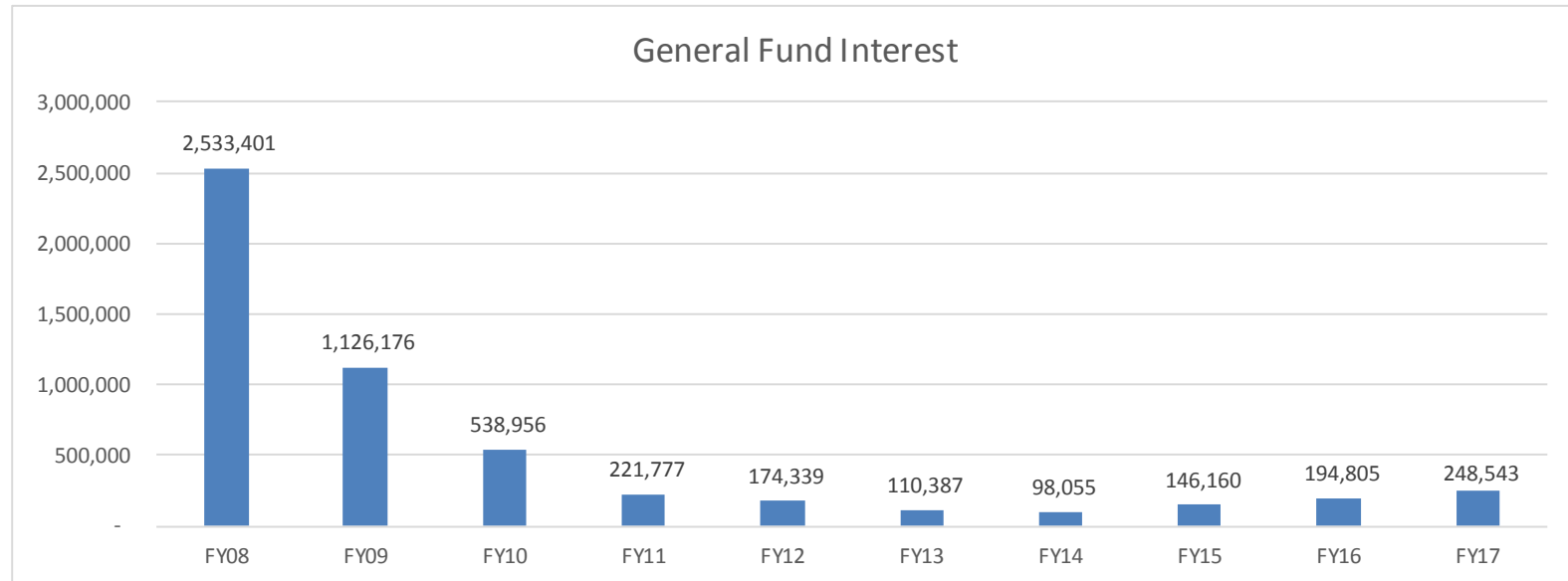
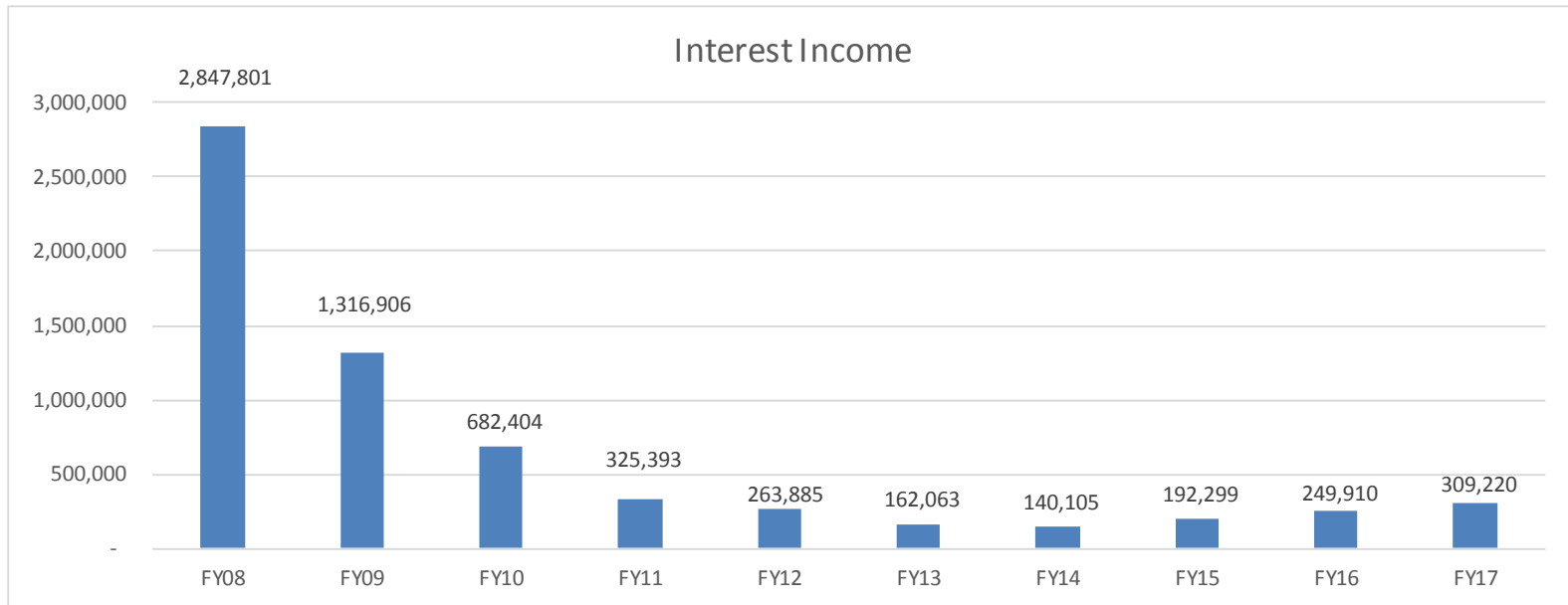
Register of Deeds Fees



FY17-18 Budget Amount 2,200,000
 Collections @ 12-31-17 1,086,598

Collections @ 12-31-16 1,186,878
 Collections @ 12-31-15 1,076,813
 Collections @ 12-31-14 980,971

LANCASTER COUNTY



2018 General Fund Interest Budget	245,050
General Fund Interest @ 12-31-17	268,696

OTHER COUNTY FUNDS

Workers Comp (Fund 12)
Statement of Revenues and Expenditures
July 1, 2016 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	722,038	724,608	(2,570)	-0.36%
Interest Income	2,000	319	1,681	84.07%
Total Revenues	724,038	724,927	(889)	-0.12%
Expenditures				
Workers Comp				
Salaries & Wages	114,051	57,375	56,676	49.69%
Employee Benefits	35,839	17,815	18,024	50.29%
Office Supplies	400	(1)	401	100.27%
Other Contracted Services	23,262	14,447	8,815	37.89%
Communications	75	47	28	37.83%
Postage, Courier & Freight	100	47	53	53.15%
Printing & Advertising	275	134	141	51.23%
Contracted Health Services	375,000	247,018	127,982	34.13%
Misc. Fees & Services	52,790	10,273	42,517	80.54%
Insurance & Surety Bonds	557,591	290,768	266,823	47.85%
Rentals	9,624	4,812	4,812	50.00%
Total Workers Comp Expenditures	1,169,007	642,734	526,273	45.02%
Excess (Deficiency) of Revenues over				
Expenditures	(444,969)	82,193		
Other Financing Sources (Uses)				
Operating Transfers In	200,000	200,000		
Total Other Financing Sources (Uses)	200,000	200,000		
Net Change in Fund Balance	(244,969)	282,193		
Fund Balance - July 1, 2016	244,969	244,969		
Fund Balance - December 31, 2017	-	527,162		

Lancaster County
Workers Compensation Fund (Fund 12)

	<u>Budget FY18</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>
Total Expenditures (BU 9550)	984,091.00	545,539.72	1,030,911.97	636,729.58	1,226,750.54	627,599.07
Total Expenditures (BU 6160)	<u>184,916.00</u>	<u>97,194.13</u>	<u>172,095.43</u>	<u>169,612.97</u>	<u>166,252.33</u>	<u>157,872.07</u>
Total Expenditures (Fund 12)	1,169,007.00	642,733.85	1,203,007.40	806,342.55	1,393,002.87	785,471.14
<u>Breakdown of Larger Expenditures by Type (BU 9550):</u>						
Medical Services	375,000.00	247,018.11	505,328.51	249,830.25	348,373.45	241,590.48
Admin Fees		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Assessment		<u>-</u>	<u>36,279.00</u>	<u>41,095.00</u>	<u>45,733.00</u>	<u>56,038.00</u>
Self Insured Permit	37,000.00	2,000.00	38,279.00	43,095.00	47,733.00	58,038.00
Excess Work Comp		103,766.00	100,947.00	98,968.00	95,472.00	83,340.00
Audit		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,952.00</u>
Other Insurance	105,000.00	103,766.00	100,947.00	98,968.00	95,472.00	99,292.00
Compensation Payments	340,000.00	187,001.66	375,514.53	239,912.34	709,120.50	222,702.67
Budget Amount for Future Claims	112,591.00		330,658.00	352,305.00	309,226.00	471,143.00
REVENUE:						
County Share - Agency Payments	722,038.00	722,039.00	686,607.00	653,913.00	622,765.00	608,635.00
Total Revenues (Fund 12)	924,038.00	924,927.04	851,028.97	1,357,112.11	975,916.97	1,120,166.00
Difference between Rev/Exp		282,193.19	(351,978.43)	550,769.56	(417,085.90)	334,694.86

Other Self Insurance (Fund 13)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	<u>FY2017-2018</u> <u>Budget</u>	<u>Actual</u>	<u>Remaining</u> <u>Budget</u>	<u>Remaining</u> <u>Percent</u>
Revenues				
Charges for Services	421,621	424,584	(2,963)	-0.70%
Interest Income	7,000	4,406	2,594	37.06%
Total Revenues	428,621	428,990	(369)	-0.09%
Expenditures				
Other Self Insurance				
Other Contracted Services	41,000	31,509	9,491	23.15%
Insurance & Surety Bonds	2,275,920	234,712	2,041,208	89.69%
Total Expenditures	2,316,920	266,221	2,050,699	88.51%
Excess (Deficiency) of Revenues over				
Expenditures	(1,888,299)	162,769		
Other Financing Sources (Uses)				
Operating Transfers In	50,000	50,000		
Total Other Financing Sources (Uses)	50,000	50,000		
Net Change in Fund Balance	(1,838,299)	212,769		
Fund Balance - July 1, 2017	2,838,299	2,838,299		
Fund Balance - December 31, 2017	1,000,000	3,051,068		

Lancaster County
Other Self Insurance Fund (Fund 13)

	<u>Budget FY18</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>	<u>FY14</u>
Total Expenditures (BU 9560)	1,072,001.00	259,202.98	256,882.75	275,836.09	456,249.70	396,782.49
Total Expenditures (BU 9562)	86,136.00	-	1,968.00	8,735.25	-	-
Total Expenditures (BU 9582)	323,580.00	3,649.13	-	12,347.52	6,762.00	6,762.00
Total Expenditures (BU 9570)	734,230.00	-	50,000.00	-	-	-
Total Expenditures (BU 9572)	100,973.00	3,368.93	13,760.96	23,637.57	22,040.52	7,365.19
Total Expenditures (Fund 13)	2,316,920.00	266,221.04	322,611.71	320,556.43	485,052.22	410,909.68
<u>Breakdown of Larger Expenditures by Type:</u>						
BU 9560 -						
Other Misc Contracted Serv (UNICO)	41,000.00	24,008.93	33,096.22	37,663.20	35,889.09	33,442.32
Liability Insurance (UNICO - Fiduciary)	9,000.00	9,344.00	9,020.00	8,697.00	8,370.00	5,087.00
Other Insurance (Commercial)	225,000.00	210,147.00	206,000.00	190,500.00	191,193.75	219,900.00
Liability Loss Payments	<u>797,001.00</u>	<u>8,203.05</u>	<u>5,205.53</u>	<u>31,475.89</u>	<u>220,796.86</u>	<u>138,353.17</u>
	1,072,001.00	251,702.98	253,321.75	268,336.09	456,249.70	396,782.49
BU 9582 -						
Liability Loss Payments	323,580.00	3,649.13	-	12,347.52	6,762.00	6,762.00
BU 9570 -						
Liability Loss Payments	734,230.00	-	50,000.00	-	-	-
REVENUE:						
County Share -						
Agency Payments	421,621.00	421,623.00	400,773.00	376,914.00	376,891.00	410,490.00
Total Revenues (Fund 13)	478,621.00	478,989.64	464,245.27	1,706,783.84	953,724.49	735,203.30
Difference between Rev/Exp		212,768.60	141,633.56	1,386,227.41	468,672.27	324,293.62

Other Self Insurance Loss Fund
Fund 13

Activity for the Period July 1, 2017 through December 31, 2017

	Beginning <u>Balance</u>	<u>Receipts</u>	<u>Expend</u>	Ending <u>Balance</u>
General Liability (9560)	1,733,380	338,990	259,203	1,813,167
County Attorney - Professional Liability (9562)	86,136	-	-	86,136
Inland Marine (9582)	273,580	50,000	3,649	319,931
County Sheriff Pursuit Liability (9570)	684,230	50,000	-	734,230
County Sheriff At Fault Liability (9572)	60,973	40,000	3,369	97,604
	2,838,299	478,990	266,221	3,051,068

Group Insurance (Fund 14)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	13,600,000	5,760,444	7,839,556	57.64%
Total Revenues	13,600,000	5,760,444	7,839,556	57.64%
Expenditures				
Other Self Insurance				
Other Contracted Services	1,375,000	615,436	759,564	55.24%
Misc. Fees & Services	100,000	3,156	96,844	96.84%
Insurance & Surety Bonds	14,935,285	4,997,679	9,937,606	66.54%
Total Expenditures	16,410,285	5,616,270	10,794,015	65.78%
Excess (Deficiency) of Revenues over				
Expenditures	(2,810,285)	144,174		
Fund Balance - July 1, 2017	11,010,285	11,010,285		
Fund Balance - December 31, 2017	8,200,000	11,154,459		

Lancaster County
Group Insurance Fund (Fund 14)

	<u>Budget FY18</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</u>
Total Expenditures - BU 9591 (Health)	15,585,285.00	5,341,889.00	9,304,912.65	10,084,748.79	11,351,417.71
Total Expenditures - BU 9590 (Dental)	825,000.00	274,381.41	556,096.87	546,752.25	548,919.67
Total Expenditures (Fund 14)	16,410,285.00	5,616,270.41	9,861,009.52	10,631,501.04	11,900,337.38
 <u>Breakdown of Larger Expenditures by Type:</u>					
BU 9591 -					
Management Fees	1,400,000.00	598,154.82	1,192,947.91	1,154,062.16	1,114,870.91
Liability Loss Payments	<u>14,185,285.00</u>	<u>4,743,734.18</u>	<u>8,111,964.74</u>	<u>8,930,686.63</u>	<u>10,236,546.80</u>
	15,585,285.00	5,341,889.00	9,304,912.65	10,084,748.79	11,351,417.71
 BU 9590 -					
Management Fees	75,000.00	20,437.02	44,810.99	45,672.37	48,285.26
Liability Loss Payments	<u>750,000.00</u>	<u>253,944.39</u>	<u>511,285.88</u>	<u>501,079.88</u>	<u>500,634.41</u>
	825,000.00	274,381.41	556,096.87	546,752.25	548,919.67
 REVENUE:					
BU 9591 -					
County	11,150,000.00	4,724,835.74	11,145,881.74	10,000,316.26	10,062,896.68
Employee	1,750,000.00	790,178.49	1,727,888.58	2,491,917.89	1,610,938.08
Other (Rebates)	<u>-</u>	<u>-</u>	<u>-</u>	<u>53.65</u>	<u>3.45</u>
	12,900,000.00	5,515,014.23	12,873,770.32	12,492,287.80	11,673,838.21
 BU 9591 -					
County	525,000.00	185,342.32	515,894.62	413,252.15	441,824.76
Employee	<u>175,000.00</u>	<u>60,087.90</u>	<u>169,081.05</u>	<u>168,062.76</u>	<u>148,480.21</u>
	700,000.00	245,430.22	684,975.67	581,314.91	590,304.97
Total Revenues (Fund 14)	13,600,000.00	5,760,444.45	13,558,745.99	13,073,602.71	12,264,143.18
Difference between Rev/Exp		144,174.04	3,697,736.47	2,442,101.67	363,805.80

		<u>CY</u> <u>2018</u>	<u>CY</u> <u>2017</u>	<u>CY</u> <u>2016</u>	<u>CY</u> <u>2015</u>	<u>CY</u> <u>2014</u>
County Share of Health Insurance						
Unrepresented / Unclassified (C,E,MSS)						
Single	(95%) - starting in 2016	678.46	678.46	652.36	670.58	565.56
2/4 Party	(85%)	1,365.78	1,365.78	1,313.26	1,282.46	1,081.62
Family	(85%)	1,820.94 (0% Increase)	1,820.94 (4% Increase)	1,750.90 (2.40% Increase)	1,709.86 (18.57% Increase)	1,442.06 (0% Increase)
Deputy Sheriffs (FOP 29)						
Single	(95%)	722.72	722.72	694.94	678.64	572.36
2/4 Party	(85%)	1,454.96	1,454.96	1,399.00	1,366.22	1,152.24
Family	(85%)	1,939.82 (0% Increase)	1,939.82 (4% Increase)	1,865.22 (2.40% Increase)	1,821.48 (18.57% increase)	1,536.22 (6.53% increase)
Correctional Officers (FOP 32)						
Single	(93%)	664.18	664.18	638.62	623.64	525.98
2/4 Party	(80%)	1,285.44	1,285.44	1,236.00	1,207.02	1,017.98
Family	(80%)	1,713.82 (0% Increase)	1,713.82 (4% Increase)	1,647.90 (2.40% Increase)	1,609.28 (18.57% Increase)	1,357.24 (0% Increase)
Juvenile Detention Officers (FOP 77)						
Single	(95%)	722.72	722.72	694.94	678.64	602.48
2/4 Party	(85%)	1,454.96	1,454.96	1,399.00	1,366.22	1,152.24
Family	(85%)	1,939.82 (0% Increase)	1,939.82 (4% Increase)	1,865.22 (2.40% Increase)	1,821.48 (12.64% / 18.57%)	1,536.22 (6.53% increase)
Deputy Sheriff Captains (MSS)						
Single	(95%)	678.46	678.46	652.36	637.06	
2/4 Party	(85%)	1,365.78	1,365.78	1,313.26	1,282.46	
Family	(85%)	1,820.94 (0% Increase)	1,820.94 (4% Increase)	1,750.90 (2.40% Increase)	1,709.86 (18.57% Increase)	
AFSCME (A - Clerical and G - Engineer)						
Single	(95%)	678.46	678.46	652.36	637.06	
2/4 Party	(85%)	1,365.78	1,365.78	1,313.26	1,282.46	
Family	(85%)	1,820.94 (0% Increase)	1,820.94 (4% Increase)	1,750.90 (2.40% Increase)	1,709.86 (18.57% Increase)	
		<u>Budget FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
Health Insurance Costs		12,125,869.00 8.35%	11,191,430.22 3.53%	10,810,197.52 6.94%	10,109,000.94 8.86%	9,285,866.19 5.16%
FTE's		866.09 0.74%	859.69 -0.51%	864.12 -0.34%	867.04 -6.01%	922.53 6.89%

		<u>CY</u> <u>2018</u>	<u>CY</u> <u>2017</u>	<u>CY</u> <u>2016</u>	<u>CY</u> <u>2015</u>	<u>CY</u> <u>2014</u>
County Share of Dental Insurance						
Unrepresented / Unclassified (C,E,MSS)						
Single	(75%)	22.51	22.51	22.51	22.51	22.51
2/4 Party	(75%)	50.79	50.79	50.79	50.79	50.79
Family	(75%)	79.08	79.08	79.08	79.08	79.08
		(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)
Deputy Sheriffs (FOP 29)						
Single	(100%)	30.01	30.01	30.01	30.01	30.01
2/4 Party	(80%)	54.18	54.18	54.18	54.18	54.18
Family	(80%)	84.35	84.35	84.35	84.35	84.35
		(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)
Correctional Officers (FOP 32)						
Single	(91%)	27.31	27.31	27.31	27.31	27.31
2/4 Party	(67.5%)	45.71	45.71	45.71	45.71	45.71
Family	(67.5%)	71.17	71.17	71.17	71.17	71.17
		(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)
Juvenile Detention Officers (FOP 77)						
Single	(75%)	22.51	22.51	22.51	22.51	22.51
2/4 Party	(75%)	50.79	50.79	50.79	50.79	50.79
Family	(75%)	79.08	79.08	79.08	79.08	79.08
		(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)
Deputy Sheriff Captains (MSS)						
Single	(100%)	30.01	30.01	30.01	30.01	30.01
2/4 Party	(80%)	54.18	54.18	54.18	54.18	54.18
Family	(80%)	84.35	84.35	84.35	84.35	84.35
		(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)
AFSCME (A - Clerical and G - Engineer)						
Single	(75%)	22.51	22.51	22.51	22.51	22.51
2/4 Party	(75%)	50.79	50.79	50.79	50.79	50.79
Family	(75%)	79.08	79.08	79.08	79.08	79.08
		(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)	(0% Increase)
		<u>Budget FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2014</u>
Dental Insurance Costs		472,772.00	443,165.62	437,799.04	441,592.10	446,231.30
		6.68%	1.23%	-0.86%	-1.04%	1.66%
FTE's		866.09	859.69	864.12	867.04	922.53
		0.74%	-0.51%	-0.34%	-6.01%	6.89%

Visitors Improvement (Fund 18)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,850,000	1,041,653	808,347	43.69%
Total Revenues	1,850,000	1,041,653	808,347	43.69%
Expenditures				
Visitors Improvement				
Other Contracted Services	3,620,840	423,634	3,197,206	88.30%
Total Visitors Improvement Expenditures	3,620,840	423,634	3,197,206	88.30%
Excess (Deficiency) of Revenues over Expenditures	(1,770,840)	618,019		
Fund Balance - July 1, 2017	1,770,840	1,770,840		
Fund Balance - December 31, 2017	-	2,388,859		

Visitor Improvement - Fund 18

Balance at 12-31-17

2,388,858.76

FY17 Projects - Will be paid in FY18

Lancaster County Ag Society 387,406.35

Total Committed Expenditures Estimated Revenue

FY18 Projected/Committed Funds:

Lincoln Childrens Zoo 300,000.00

FY18 1,610,706.35 925,000.00

Lancaster County Ag Society 250,000.00

FY19 2,087,500.00 2,000,000.00

Lincoln Parks & Rec - Prairie Corridor 30,000.00

FY20 1,947,600.00 2,100,000.00

Lied Center 87,500.00

FY21 2,260,800.00 2,205,000.00

Lincoln Parks & Rec - Pinewood Bowl 116,000.00

FY22 739,800.00 2,315,250.00

TOTAL to be paid in FY18 783,500.00

FY23 739,800.00 2,431,012.00

FY24 739,800.00 2,552,565.00

FY19 Projected/Committed Funds:

Lincoln Childrens Zoo 300,000.00

Lancaster County Ag Society 770,000.00

Lied Center 87,500.00

Lincoln Parks & Rec - Pinewood Bowl 490,200.00

1,647,700.00

FY20 Projected/Committed Funds:

Lincoln Childrens Zoo 300,000.00

Lancaster County Ag Society 770,000.00

Lincoln Parks & Rec - Pinewood Bowl 437,800.00

1,507,800.00

FY21 Projected/Committed Funds:

Lincoln Childrens Zoo 300,000.00

Lancaster County Ag Society 770,000.00

Lincoln Parks & Rec - Pinewood Bowl 751,000.00

1,821,000.00

FY22 - FY24 Projected/Committed Funds:

Lincoln Childrens Zoo 300,000.00 3 years

Estimated Bid Fees 339,800.00

Estimated Grants - (10 Grants) 100,000.00

Visitors Promotion (Fund 19)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	1,850,000	1,041,653	808,347	43.69%
Total Revenues	1,850,000	1,041,653	808,347	43.69%
Expenditures				
Visitors Promotion				
Other Contracted Services	1,715,000	857,500	857,500	50.00%
Misc. Fees & Services	1,165,019	-	1,165,019	100.00%
Total Visitors Promotion Expenditures	2,880,019	857,500	2,022,519	70.23%
Excess (Deficiency) of Revenues over Expenditures	(1,030,019)	184,153		
Fund Balance - July 1, 2017	1,030,019	1,030,019		
Fund Balance - December 31, 2017	-	1,214,172		

Library (Fund 20)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	771,442	362,830	408,612	52.97%
State Revenues	2,900	4,194	(1,294)	-44.62%
Other Intergovernmental	-	-	-	
 Total Revenues	 774,342	 367,024	 407,318	 52.60%
Expenditures				
Library				
City/County Shared	798,471	-	798,471	100.00%
Misc. Fees & Services	500	-	500	100.00%
 Total Library Expenditures	 798,971	 -	 798,971	 100.00%
 Excess (Deficiency) of Revenues over				
Expenditures	(24,629)	367,024		
 Fund Balance - July 1, 2017	 34,629	 34,629		
 Fund Balance - December 31, 2017	 10,000	 401,653		

Bridge & Road (Fund 21)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
State Revenues	375,000	-	375,000	100.00%
Charges for Services	306,125	206,388	99,737	32.58%
Interest Income	27,500	11,693	15,807	57.48%
Other Revenues	-	17,734	(17,734)	
Total Revenues	708,625	235,815	472,810	66.72%
Expenditures				
Bridge & Road				
Salaries & Wages	1,630,129	726,010	904,119	55.46%
Employee Benefits	704,851	310,256	394,595	55.98%
Other Compensation Costs	60,929	60,929	-	0.00%
Operating Supplies	21,000	6,379	14,621	69.63%
Energy Supplies	488,000	139,376	348,624	71.44%
Highway & Bridge Supplies	877,000	835,241	41,759	4.76%
Traffic Control Supplies	7,000	62	6,938	99.11%
Repair & Maintenance Supplies	134,000	54,593	79,407	59.26%
Postage, Courier & Freight	550	945	(395)	-71.79%
Misc. Fees & Services	1,500	1,902	(402)	-26.77%
Repair & Maintenance Costs	91,000	17,093	73,907	81.22%
Rentals	1,500	184	1,316	87.73%
Land	310,000	42,523	267,477	86.28%
Equipment	100,750	40,675	60,075	59.63%
Capitalized Contracts	1,853,974	82,119	1,771,855	95.57%
Total Bridge & Road Expenditures	6,282,183	2,318,288	3,963,895	63.10%
Excess (Deficiency) of Revenues over Expenditures	(5,573,558)	(2,082,473)		
Other Financing Sources (Uses)				
Operating Transfers In	6,049,438	3,024,719		
Total Other Financing Sources (Uses)	6,049,438	3,024,719		
Net Change in Fund Balance	475,880	942,246		
Fund Balance - July 1, 2017	3,580,018	3,580,018		
Fund Balance - December 31, 2017	4,055,898	4,522,264		

Fund 21, BU 7033

Highway Street Buyback
(Federal Funds Purchase Program)

Money Received - March 2014	243,019.40
Money Received - March 2015	243,545.31
Money Received - March 2016	272,537.78
Money Received - March 2017	<u>286,463.32</u>
Balance @ 6-30-2017	<u>1,045,565.81</u>

No expenditures have occurred

Highway Bridge Buyback
(Federal Funds Purchase Program)

Money Received - March 2014	80,228.74
Money Received - March 2015	86,079.44
Money Received - March 2016	77,598.65
Money Received - March 2017	<u>91,424.93</u>
Balance @ 6-30-2017	<u>335,331.76</u>

No expenditures have occurred

Cash Reserve (Sinking Funds) -

Bridge	800,000
Road Buyback	1,330,566
Bridge Buyback	425,332
C-91	<u>1,500,000</u>
	4,055,898

Highway (Fund 22)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Licenses and Permits	3,500	2,150	1,350	38.57%
State Revenues	8,645,653	4,408,175	4,237,478	49.01%
Charges for Services	251,000	19,860	231,140	92.09%
Interest Income	19,000	12,050	6,950	36.58%
Other Revenues	65,500	43,565	21,935	33.49%
Total Revenues	8,984,653	4,485,801	4,498,852	50.07%
Expenditures				
Highway				
Salaries & Wages	1,816,086	955,508	860,578	47.39%
Employee Benefits	828,409	431,676	396,733	47.89%
Other Compensation Costs	68,010	68,010	-	0.00%
Operating Supplies	161,569	62,112	99,457	61.56%
Medical Supplies	10,500	7,684	2,816	26.82%
Energy Supplies	642,000	213,744	428,256	66.71%
Highway & Bridge Supplies	1,489,500	618,911	870,589	58.45%
Traffic Control Supplies	17,500	4,278	13,223	75.56%
Repair & Maintenance Supplies	351,000	217,288	133,712	38.09%
Other Contracted Services	-	255	(255)	
Postage, Courier & Freight	2,500	2,539	(39)	-1.56%
Printing & Advertising	750	154	596	79.42%
Misc. Fees & Services	38,000	7,116	30,884	81.27%
Repair & Maintenance Costs	358,750	82,613	276,137	76.97%
Rentals	42,500	17,956	24,544	57.75%
Equipment	964,500	433,084	531,416	55.10%
Capitalized Contracts	7,248,230	437,065	6,811,165	93.97%
Total Highway Expenditures	14,093,804	3,559,991	10,533,813	74.74%
Excess (Deficiency) of Revenues over Expenditures	(5,109,151)	925,809		
Other Financing Sources (Uses)				
Operating Transfers In	4,891,238	2,290,411		
Total Other Financing Sources (Uses)	4,891,238	2,290,411		
Net Change in Fund Balance	(217,913)	3,216,220		
Fund Balance - July 1, 2017	1,217,913	1,217,913		
Fund Balance - December 31, 2017	1,000,000	4,434,133		

**Sinking Fund - \$1,000,000
(Buildings)**

Veterans Aid (Fund 26)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	<u>FY2017-2018 Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Revenues				
Total Revenues	-	-	-	
Expenditures				
Veterans Aid				
Other Client Services	10,367	49	10,318	99.53%
Total Veterans Aid Expenditures	10,367	49	10,318	99.53%
Excess (Deficiency) of Revenues over Expenditures	(10,367)	(49)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(10,367)	(49)		
Fund Balance - July 1, 2017	13,628	13,628		
Fund Balance - December 31, 2017	3,261	13,579		

Grants (Fund 27)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	9,843	(9,843)	
Federal Grants	3,445,439	726,079	2,719,360	78.93%
State Revenues	1,862,591	613,386	1,249,205	67.07%
Charges for Services	1,521	36,568	(35,047)	-2304.21%
Fines & Forfeitures	-	199,466	(199,466)	
Interest Income	-	6,150	(6,150)	
Other Revenues	15,800	43,295	(27,495)	-174.02%
Total Revenues	5,325,351	1,634,787	3,690,564	69.30%
Expenditures				
Grants				
Office Supplies	45	593	(548)	-1218.64%
Operating Supplies	1,147,673	67,582	1,080,091	94.11%
Energy Supplies	-	228	(228)	
Other Contracted Services	4,887,719	423,040	4,464,679	91.34%
Not-For-Profit Contracts	-	338,819	(338,819)	
Trans, Travel & Subsistence	-	51,817	(51,817)	
Communications	-	1,343	(1,343)	
Printing & Advertising	-	203	(203)	
Other Client Services	72,533	26,566	45,967	63.37%
Misc. Fees & Services	320,000	221,791	98,209	30.69%
Utilities	-	573	(573)	
Repair & Maintenance Costs	-	3,829	(3,829)	
Rentals	-	10,853	(10,853)	
Equipment	-	180,663	(180,663)	
Total Grants Expenditures	6,427,970	1,337,769	5,090,201	79.19%
Excess (Deficiency) of Revenues over Expenditures	(1,102,619)	297,018		
Other Financing Sources (Uses)				
Operating Transfers Out	(940,055)	(262,265)		
Total Other Financing Sources (Uses)	(940,055)	(262,265)		
Net Change in Fund Balance	(2,042,674)	34,753		
Fund Balance - July 1, 2017	2,042,674	2,042,674		
Fund Balance - December 31, 2017	-	2,077,427		

Keno (Fund 28)
Statement of Revenues and Expenditures
July 1, 2016 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Other Revenues	1,150,000	572,463	577,537	50.22%
Total Revenues	1,150,000	572,463	577,537	50.22%
Expenditures				
Keno				
City/County Shared	1,652,503	-	1,652,503	100.00%
Not-For-Profit Contracts	57,500	30,001	27,499	47.82%
Misc. Fees & Services	1,217,001	-	1,217,001	100.00%
Equipment	30,853	-	30,853	100.00%
Total Keno Expenditures	2,961,357	30,527	2,930,830	98.97%
Excess (Deficiency) of Revenues over Expenditures	(1,811,357)	541,935		
Other Financing Sources (Uses)				
Operating Transfers Out	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	
Net Change in Fund Balance	(1,811,357)	541,935		
Fund Balance - July 1, 2016	1,811,357	1,811,357		
Fund Balance - December 31, 2017	-	2,353,292		

LANCASTER COUNTY
FY2017-18 KENO FUND BUDGET

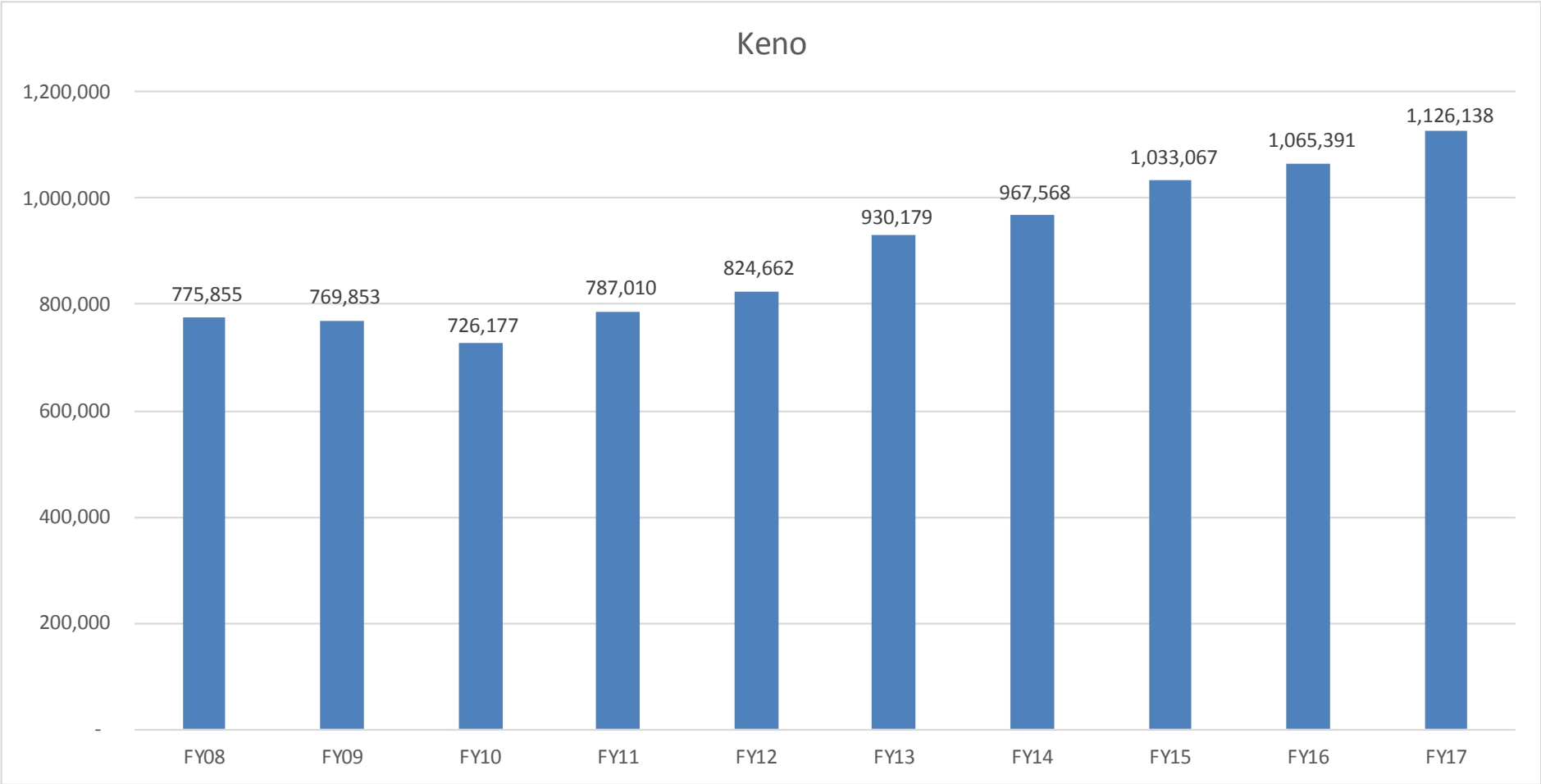
	<u>FY2017-18</u> <u>BUDGET</u>	<u>EXPENDED</u>
PREVENTION GRANTS (5% OF RECEIPTS)	57,500	30,001
VIDEO CONFERENCING	30,853	526
WEBSITE	3,500	
EAST BELTWAY	1,652,503	
ROADSIDE MEMORIAL		
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF)		
TOTAL PROJECTS	<u>1,744,356</u>	<u>30,527</u>

FUNDED WITH:
 FUND BALANCE 6-30-17
 ESTIMATED RECEIPTS

1,811,358
<u>1,150,000</u>
<u>2,961,358</u>

67,002

LANCASTER COUNTY



FY17-18 Budget Amount 1,150,000
Collections @ 12-31-17 572,463

Economic Development (Fund 30)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Interest Income	1,000	2,596	(1,596)	-159.61%
Other Revenues	15,500	7,794	7,706	49.72%
Total Revenues	16,500	10,390	6,110	37.03%
Expenditures				
Economic Development				
Other Contracted Services	20,000	419	19,581	97.91%
Misc. Fees & Services	365,976	-	365,976	100.00%
Total Economic Development Expenditures	385,976	419	385,557	99.89%
Excess (Deficiency) of Revenues over				
Expenditures	(369,476)	9,971		
Fund Balance - July 1, 2017	369,476	369,476		
Fund Balance - December 31, 2017	-	379,447		

Building Fund (Fund 51)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	510,000	237,871	272,129	53.36%
State Revenues	1,250	3,180	(1,930)	-154.39%
Other Intergovernmental	15,000	7	14,993	99.95%
Other Revenues	1,117,502	58,751	1,058,751	94.74%
Total Revenues	1,643,752	299,809	1,343,943	81.76%
Expenditures				
Building Fund				
Other Contracted Services	-	68,262	(68,262)	
Rentals	147,000	73,616	73,384	49.92%
Buildings	1,971,990	68,858	1,903,132	96.51%
Equipment	135,000	146,794	(11,794)	-8.74%
Total Building Fund Expenditures	2,253,990	364,161	1,889,829	83.84%
Excess (Deficiency) of Revenues over Expenditures	(610,238)	(64,352)		
Other Financing Sources (Uses)				
Operating Transfers In	1,000,000	-		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	1,000,000	-		
Net Change in Fund Balance	389,762	(64,352)		
Fund Balance - July 1, 2017	360,238	360,238		
Fund Balance - December 31, 2017	750,000	295,886		

Lancaster County
Building Fund Budget - 51

	FY17 <u>Budget</u>	Expended <u>12/31/2016</u>	
Property Management Properties			
5161 Youth Assessment	1,048,800.00	70,716.49	YSC projects / EOC
5163 Shop/Unallocated	-	-	
5164 Trabert Hall	-	-	
5165 Motor Vehicle Building	187,000.00	-	
5166 Mental Health Center	-	-	
5168 605 Building	247,000.00	119,593.93	Rent - open space / FF&E
5169 Crisis Center	35,000.00	5,362.00	FF&E
 Joint PBC Properties			
9810 City/County/Hall of Justice	189,382.00	113,102.80	Audio System - Courts
 Other Buildings			
9840 Misc Buildings	546,808.00	55,385.92	Risk Mgmt move/Sinclair Hille EOC
 TOTAL BUILDING FUND	 2,253,990.00	 364,161.14	

Approved contract for EOC relocation 1,158,000

Projects to discuss but have been put on hold due to cash flow -

- YSC
- Motor Vehicle Building
- Driver's Testing
- Extension Building
- Space Needs
- Cash Reserve of \$750,000 will not be met

Jail Savings Fund (Fund 52)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Other Revenues	-	-	-	
Total Revenues	-	-	-	
Expenditures				
Building Fund				
Operating Supplies	-	885	(885)	
Repair & Maintenance Costs	100,000	-	100,000	100.00%
Equipment	683,962	9,104	674,858	98.67%
Capitalized Contracts	-	3,678	(3,678)	
Total Building Fund Expenditures	783,962	17,644	766,318	97.75%
Excess (Deficiency) of Revenues over Expenditures	(783,962)	(17,644)		
Fund Balance - July 1, 2017	783,962	783,962		
Fund Balance - December 31, 2017	-	766,318		

Crisis Center
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	-	-	
Medicaid/Medicare/MRO Reimbursements	538,556	135,758	402,798	74.79%
State Revenues	1,263,103	956,337	306,766	24.29%
Charges for Services	325,000	136,513	188,487	58.00%
Other Revenues	2,500	883	1,617	64.69%
Total Revenues	2,129,159	1,229,490	899,669	42.25%
Expenditures				
Mental Health				
Salaries & Wages	1,952,313	971,878	980,435	50.22%
Employee Benefits	651,945	333,203	318,742	48.89%
Other Compensation Costs	14,772	14,772	-	0.00%
Office Supplies	2,500	902	1,598	63.90%
Operating Supplies	3,750	2,782	968	25.81%
Medical Supplies	25,750	5,112	20,638	80.15%
Energy Supplies	150	23	127	84.47%
Food Supplies	3,000	1,413	1,587	52.89%
Other Contracted Services	100,149	49,535	50,614	50.54%
Trans, Travel & Subsistence	50	-	50	100.00%
Communications	3,150	1,127	2,023	64.24%
Postage, Courier & Freight	750	349	401	53.49%
Printing & Advertising	3,850	1,943	1,907	49.52%
Contracted Health Services	122,750	75,379	47,371	38.59%
Other Client Services	38,750	20,203	18,547	47.86%
Misc. Fees & Services	5,200	1,236	3,964	76.23%
Insurance & Surety Bonds	33,857	32,012	1,845	5.45%
Repair & Maintenance Costs	750	-	750	100.00%
Rentals	259,613	129,806	129,807	50.00%
Equipment	1,000	-	1,000	100.00%
Total Mental Health Expenditures	3,224,049	1,641,678	1,582,371	49.08%
Excess (Deficiency) of Revenues over Expenditures	(1,094,890)	(412,187)		
Other Financing Sources (Uses)				
Operating Transfers In	1,093,575	550,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	1,093,575	550,000		
Net Change in Fund Balance	(1,315)	137,813		
Fund Balance - July 1, 2017	1,315	1,315		
Fund Balance - December 31, 2017	-	139,128		

Weed Control (Fund 64)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Special Assessments	20,000	12,302	7,698	38.49%
Other Intergovernmental	156,807	-	156,807	100.00%
Charges for Services	36,000	24,261	11,739	32.61%
Other Revenues	500	208	292	58.41%
Total Revenues	213,307	36,771	176,536	82.76%
Expenditures				
Weed Control				
Salaries & Wages	210,564	99,428	111,136	52.78%
Employee Benefits	65,031	31,437	33,594	51.66%
Other Compensation Costs	6,290	4,790	1,500	23.85%
Office Supplies	1,450	282	1,168	80.53%
Operating Supplies	2,850	462	2,388	83.77%
Energy Supplies	8,000	2,988	5,012	62.65%
Other Contracted Services	49,467	21,162	28,305	57.22%
Trans, Travel & Subsistence	3,280	1,387	1,893	57.73%
Communications	3,000	1,670	1,330	44.34%
Postage, Courier & Freight	6,000	4,017	1,983	33.05%
Printing & Advertising	3,500	1,601	1,899	54.26%
Misc. Fees & Services	35,885	33,229	2,656	7.40%
Insurance & Surety Bonds	4,874	4,531	343	7.03%
Utilities	950	-	950	100.00%
Repair & Maintenance Costs	5,000	2,043	2,957	59.14%
Equipment	53,505	27,618	25,887	48.38%
Total Weed Control Expenditures	459,646	236,646	223,000	48.52%
Excess (Deficiency) of Revenues over Expenditures	(246,339)	(199,875)		
Other Financing Sources (Uses)				
Operating Transfers In	156,807	156,807		
Total Other Financing Sources (Uses)	156,807	156,807		
Net Change in Fund Balance	(89,532)	(43,068)		
Fund Balance - July 1, 2017	129,532	129,532		
Fund Balance - December 31, 2017	40,000	86,464		

County/City Property Management (Fund 65)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	3,767,019	2,012,305	1,754,714	46.58%
Total Revenues	3,767,019	2,012,305	1,754,714	46.58%
Expenditures				
Property Management				
Salaries & Wages	2,861,174	1,270,769	1,590,406	55.59%
Employee Benefits	1,317,631	604,886	712,745	54.09%
Other Compensation Costs	62,513	62,513	-	0.00%
Insurance & Surety Bonds	8,902	8,902	-	0.00%
Total Property Management Expenditures	4,250,220	1,947,070	2,303,150	54.19%
Excess (Deficiency) of Revenues over Expenditures	(483,201)	65,236		
Fund Balance - July 1, 2017	483,201	483,201		
Fund Balance - December 31, 2017	-	548,437		

Property Management (Fund 66)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	-	76	(76)	
Other Revenues	790,494	391,204	399,290	50.51%
Total Revenues	790,494	391,280	399,214	50.50%
Expenditures				
Property Management				
Salaries & Wages	223,809	122,620	101,189	45.21%
Employee Benefits	93,135	50,372	42,763	45.91%
Other Compensation Costs	4,264	664	3,600	84.43%
Operating Supplies	6,350	3,175	3,175	50.00%
Medical Supplies	300	-	300	100.00%
Energy Supplies	3,340	1,442	1,898	56.84%
Traffic Control Supplies	367	45	322	87.74%
Repair & Maintenance Supplies	17,100	5,924	11,176	65.36%
Other Contracted Services	143,653	58,400	85,254	59.35%
City/County Shared	-	1,170	(1,170)	
Trans, Travel & Subsistence	-	8	(8)	
Communications	1,760	1,019	741	42.09%
Postage, Courier & Freight	87	-	87	100.00%
Printing & Advertising	300	-	300	100.00%
Contracted Health Services	300	566	(266)	-88.75%
Misc. Fees & Services	605	400	205	33.88%
Insurance & Surety Bonds	32,898	5,988	26,910	81.80%
Utilities	214,125	111,659	102,466	47.85%
Repair & Maintenance Costs	57,759	52,524	5,235	9.06%
Rentals	2,700	942	1,758	65.11%
Buildings	-	1,776	(1,776)	
Improvements Other Than Bldg	-	2,533	(2,533)	
Equipment	-	2,550	(2,550)	
Capitalized Contracts	-	4,830	(4,830)	
Total Property Management Expenditures	802,852	428,605	374,248	46.61%
Excess (Deficiency) of Revenues over Expenditures	(12,358)	(37,324)		
Other Financing Sources (Uses)				
Operating Transfers In	-	-		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	-	-		
Net Change in Fund Balance	(12,358)	(37,324)		
Fund Balance - July 1, 2017	12,358	12,358		
Fund Balance - December 31, 2017	-	(24,966)		

City Maintenance (Fund 67)
Statement of Revenues and Expenditures
July 1, 2017 through December 31, 2017

	FY2017-2018 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Charges for Services	379,375	151,750	227,625	60.00%
Total Revenues	379,375	151,750	227,625	60.00%
Expenditures				
City Maintenance				
Operating Supplies	3,000	2,264	736	24.54%
Energy Supplies	4,000	1,461	2,539	63.48%
Repair & Maintenance Supplies	13,000	2,678	10,322	79.40%
Other Contracted Services	333,000	111,613	221,387	66.48%
City/County Shared	3,000	1,026	1,974	65.81%
Communications	-	550	(550)	
Misc. Fees & Services	2,000	1,655	345	17.26%
Insurance & Surety Bonds	5,000	4,559	441	8.82%
Utilities	33,000	7,220	25,780	78.12%
Repair & Maintenance Costs	37,000	13,894	23,106	62.45%
Rentals	30,000	10,752	19,248	64.16%
Buildings	129,571	-	129,571	100.00%
Improvements Other Than Bldg	5,000	6,967	(1,967)	-39.35%
Equipment	1,000	-	1,000	100.00%
Total City Maintenance Expenditures	598,571	174,438	424,133	70.86%
Excess (Deficiency) of Revenues over Expenditures	(219,196)	(22,688)		
Fund Balance - July 1, 2017	219,196	219,196		
Fund Balance - December 31, 2017	-	196,508		

ADDITIONAL APPROPRIATIONS

**LANCASTER COUNTY
PROJECTED ADDITIONAL APPROPRIATIONS (2018)
MID YEAR FY17-18 BUDGET REVIEW**

<u>General Fund - Department</u>	<u>Salary & Benefits</u>	<u>Other</u>	<u>Total</u>
Board of Commissioners	13,200	-	13,200
Budget & Fiscal	4,900	-	4,900
Clerk of District Court	14,000	-	14,000
County Court	-	21,000	21,000
District Court	20,000	190,000	210,000
Records & Information Mgmt	15,000	-	15,000
County Sheriff	62,000	-	62,000
County Attorney	348,451	-	348,451
Community Corrections	74,231	-	74,231
County Engineer	90,000	-	90,000
Veterans Administration	<u>4,000</u>	<u>-</u>	<u>4,000</u>
TOTAL GENERAL FUND	645,782	211,000	856,782
 Other Funds -			
Workers Compensation Loss	-	150,000	150,000
Mental Health	-	286,000	286,000
Weed Control	-	10,000	10,000
Property Management	<u>-</u>	<u>100,000</u>	<u>100,000</u>
TOTAL	645,782	757,000	1,402,782

FY18 General Government Contingency Budget - \$2,509,000

New Items -	
Legal Aid Contract - 10 months @ \$17,765	177,650
School Safety Study 148th/68th	30,000
Infrastructure Task Force - Olsson Associates	95,000
Records Management - vehicle	23,000
County Attorney - Investigator	<u>70,872</u>
	396,522

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Additional Appropriations -			
Actual FY17	3,812,700	200,000	4,012,700
Actual FY16	332,500	-	332,500
Actual FY15	577,851	200,000	777,851
Actual FY14	637,249	-	637,249
Actual FY13	1,174,554	-	1,174,554
Actual FY12	779,886	4,500	784,386

FUTURE ISSUES AND PROJECTIONS

LANCASTER COUNTY
LEVY PROJECTIONS

	(Current Year) <u>2017-18</u>	<u>2018-19</u>	<u>2019-2020</u>
Valuation	25,434,293,250	26,451,664,980 4.0%	27,245,214,929 3.0%
Property Tax	67,801,633	70,513,790 2,712,157	72,629,204 2,115,414
Calculated Levy	0.266576	0.266576	0.266576
Tax Dollar Breakdown:			
General Fund	67,291,633		
Building Fund	<u>510,000</u>		
	67,801,633		
		<u>2018-19</u>	<u>2019-20</u>
Payroll (Estimated at 3% - includes FICA and Retirement)		1,848,000	1,903,440 (\$61.6 million - FY18)
Health Insurance (0% - 2018-19, 8% - 2019-20)		-	968,000 (\$12.1 million - FY18)

Workers Comp	Transferred \$200,000 in FY18 - possible \$400,000 for FY19
Self Insurance	Transferred \$50,00 in FY18 - same in FY19
Bridge and Road Fund / Highway Fund	Transferred additional \$1 million in FY17 / additional \$1 million in FY18
Crisis Center	Transferred \$893,575 in FY17 / additional \$200,000 plus in FY18
Keno	Transferred \$1,000,000 in FY18 - East Beltway balance \$1,652,503
Building Fund	Levy is for \$510,000 Emergency Operations Center (EOC) Sale of Trabert Hall Items on Hold Courtroom Equipment Updates
HR/Payroll System	\$300,000 set aside
Radios	
County Sheriff	Additional Staffing - \$130,000 Tasers - \$13,000 Renovation of work space - \$100,000 CJIS - \$500,000 Range - \$500,000
Corrections	Transport Vans - \$50,000 Additional Staffing - \$385,000 CJIS - highest user
YSC	Security System - \$33,000 Transportation Van - \$25,000 Computer Equipment - \$4,500
Human Services	Additional Staffing - \$145,732 Technology - \$4,500 JBC - additional \$100,000
Pubic Defender	Felony Attorney
Electronic Devices / Cell Phones	

SERVICE BASED BUDGET

Department	Division	Mandated by ...	Service	Basis of Estimate	Total Estimated Costs	Salaries & Benefits	Operating Costs	Contracted Services	Capital Outlay	Additional Staffing	Unresolved Issues	Total w/ Additional Staffing and Unresolveds Issues	Total Estimated Revenue	Non-Mandated	Unfunded Mandates
			Service - A series of Activities that provide direct benefit to, or interaction with the citizens, or inner workings of the county government.	Basis of Estimate - A description explaining the rationale for the skills, experience and number of staff as well as other resources needed to perform the stated Service.		Salaries & Benefits - Total amount needed to perform Service	Operating Costs - Total amount needed to perform Service	Contracted Services - Total amount needed to perform Service	Capital Outlay - Total amount needed to perform Service	Amount needed for additional staffing requested.	Amount needed for enhancements to funding for Services or Functions.		Amount expected to receive by Service	Identify services that are not mandated (N)	Identify unfunded mandates (U), services provided to/for the State that are not adequately funded (AF), and fees that can't be increased to cover costs due to statutory limits (S)
Budget & Fiscal		Nebraska Budget Act, County Budget Act	Prepare, Monitor and Communicate County Budget	Prepare and distribute instructions and information to departments; File proposed county budget with County Clerk by August 1; Facilitate a meeting with the Budget Monitoring Committee; Prepare information for budget hearing and resolutions for the adoption of the budget; File adopted budget with State Auditor's office by September 20; Monitor budget activity throughout the year through reports to the County Board; Facilitate Mid Year Budget Review with County Board. The budget process requires involvement of Budget & Fiscal Officer (55%), Accountant (15%) and Grant Coordinator (5%). Lancaster County's budget accounts for more than \$187 million in expenditures.	\$103,821	\$101,197	\$2,624					\$103,821			

PRIOR YEAR INSTRUCTION MEMO

MEMORANDUM

TO: All County Departments
FROM: Todd Wiltgen, Chair
DATE: March 3, 2017
RE: 2017-18 Budget Requests

The County Board recently reviewed the status of the 2016-17 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 between \$2 million and \$2.5 million.
2. The County Board used 0.7 cent of the Railroad Transportation Safety District's tax rate last year to fund county operations. This was a \$1.6 million number and will need to be a discussion item as we try to reduce the levy amount used by the County.
3. Current property tax reduction proposals before the Legislature as well as other possible reductions from state agencies could have an impact on our spending and revenue choices.

The County Board is asking County Departments to develop Service Based budgets, in addition to the normal budget development process. The County Board feels this process will be a way to better explain the link between services and annual cost. The decision was made to take a different analytical approach in preparation for FY2017-18 decisions. This will also be an alternative way for communicating how county funds are being spent. Each department will describe services provided by their department along with an estimated cost for each service.

The County Board anticipates budget requests for FY2017-18 will be far greater than our ability to pay. **Therefore, the County Board is asking that FY2017-18 budget requests for operating costs and capital outlay come in at 97% of the adopted FY2016-17 budget of operating costs and capital outlay.** Salaries and benefits will not be part of the 97% asking requirement. Departments need to understand that because property taxes are such a high percentage of our overall revenue base, tough decisions have to be made on an annual basis to balance the budget.

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 better handle on fund balances, anticipated revenues, and budgeted expenditures, adjustments will be made to present a proposed balanced budget.

The Board does not anticipate dollars will be available for expansion of services or personnel. However, if a necessity exists, expansion budgets must be separately stated on the Request for Increase in Personnel or Services form provided with justification for the need, and will be discussed with the Board prior to approval.

Please follow all of the instructions and properly complete all forms by April 7, 2017.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the Federal Grants form listing the federal grants your department has been awarded or will receive for FY2017-18. 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

As in the past, the Board will budget for computers funded with property tax dollars in the Information Services budget. Please identify your FY2017-18 need and obtain a cost estimate from Information Services. Your request for FY2017-18 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 FY2016-17 purchases over \$20,000 will be May 1 and the cutoff for purchases less than \$20,000 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 FY2016-17 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 us in determining the spending levels of the County in line with the revenues available.

PRIOR YEAR BUDGET HEARINGS

PUBLIC NOTICE

TO: All County Departments
FROM: Todd Wiltgen, Chair
DATE: May 18, 2017
RE: Department Budget Hearing Schedule

DEPARTMENT BUDGET HEARING SCHEDULE

The County Board will hold department budget hearings as noted below at the County-City Building. Hearings will be held in the Bill Luxford Studio (Room 113) during the regular staff meetings on Thursdays or on Tuesdays immediately following the regular board meeting. If your department is not scheduled for a hearing and you wish to have one or if you need to switch dates/times, please contact Dennis Meyer at dmmeyer@lancaster.ne.gov or 441-6869.

THURSDAY APRIL 20, 2017

Budget & Fiscal (611)
County Board (601)
Veterans Service (803, 26)

TUESDAY, APRIL 25, 2017

Adult Probation (674)
Emergency Management (693)

THURSDAY, APRIL 27, 2017

Records Management (648)
Weed Control (64)

THURSDAY, MAY 4, 2017

County Extension (645)
Youth Services Center (678)

THURSDAY, MAY 11, 2017

Crisis Center (63)
Community Corrections (676)

THURSDAY, MAY 18, 2017

Human Services/General Assistance (801,804,837)
Juvenile Court (623)
Juvenile Probation (673)

TUESDAY, MAY 23, 2017

County Assessor/ROD (605, 606)
BOE (618)
County Treasurer (603)

THURSDAY, MAY 25, 2017

District Court (624)
Risk Management (12, 13)

TUESDAY, MAY 30, 2017

County Clerk (602)
County Attorney (652)
Admin Services (613)

TUESDAY, JUNE 6, 2017

County Sheriff (651)
Clerk of the District Court (621, 627, 751)
Property Management (66, 51)

THURSDAY, JUNE 8, 2017

County Court (622)
Public Defender (625)
Election Commissioner (607)

THURSDAY, JUNE 15, 2017

Visitors Promotion (18, 19)
Corrections (671, 52)

TUESDAY, JUNE 20, 2017

County Engineer (703, 21, 22)

**ALL DEPARTMENT BUDGET HEARINGS
ARE OPEN TO THE PUBLIC.**