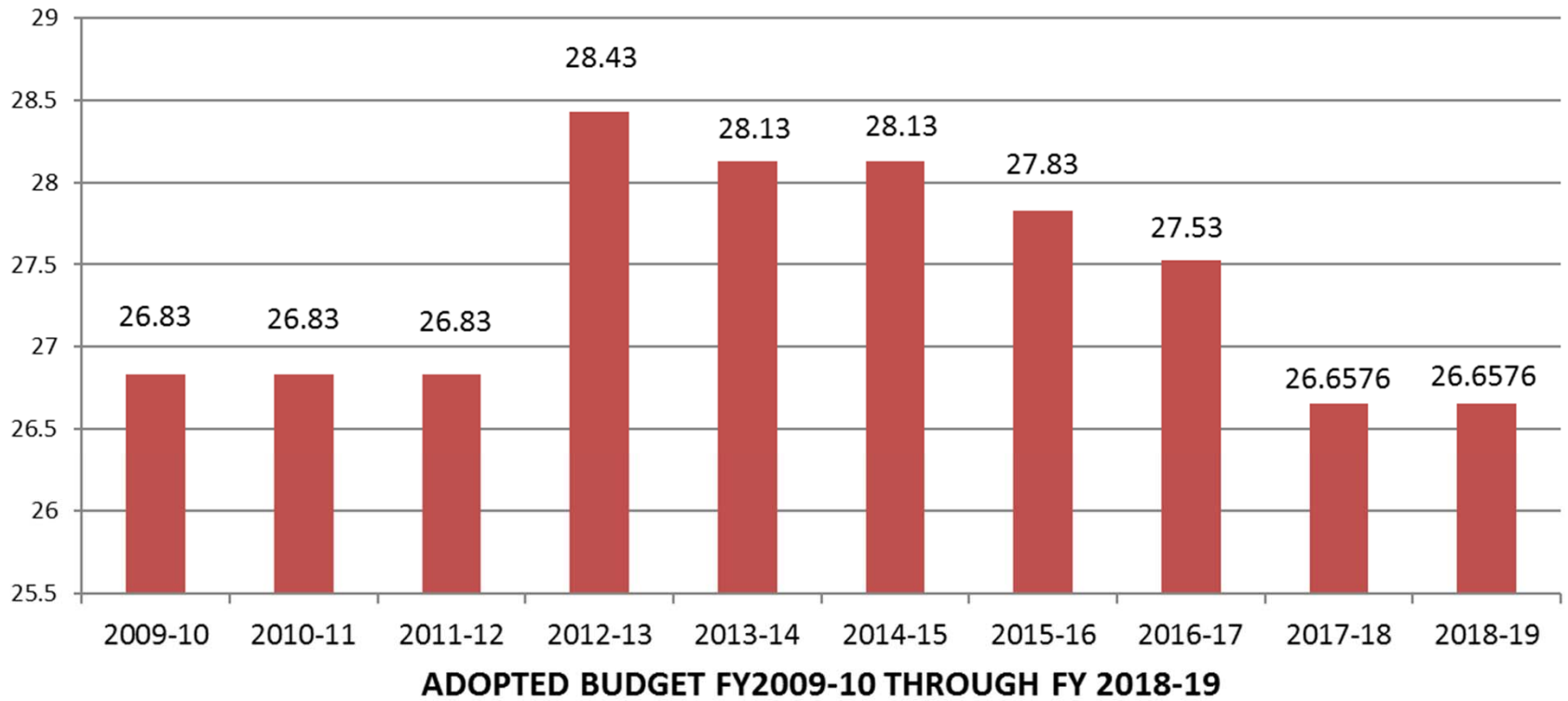


Mid Year Budget Review 2018-19



**LANCASTER COUNTY
Tax Levies
Cents per \$100 of Valuation**





PROPOSED BUDGET INFORMATION

FY2018-19

LANCASTER COUNTY, NEBRASKA

Budget Narrative for FY2018-19

The Lancaster County Board's proposed budget was completed using the property tax rate of 26.6576 cents along with a projection of a 4.3% increase in valuation. The actual valuation increase was 4.87% and was known prior to the publication of the notice of budget hearing. The notice of budget hearing included the additional \$386,275 generated by the actual valuation increase. The additional revenue will be transferred to the Bridge & Special Road Fund to be used for bridge projects.

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 \$5,128,780 in inheritance tax for fiscal year 2017-18. If it were not for the use of inheritance tax, an additional 2.0 cents would have been needed in property tax 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 \$192,238,237 which is a 3.83% increase in comparison to the 2017-18 adopted budget.
- **Property Taxes:** The total amount of property taxes for the proposed budget is \$71,103,378.

- **Valuation:** The County's valuation is \$26,672,869,594 which reflects a 4.87% increase.
- **Fund Balances:** Fund Balances at July 1, 2018, were \$48,215,333 compared to \$42,008,553 at July 1, 2017. This results in an increase of \$6,206,780. The General Fund balance decreased by \$2,296,134.

General Fund Budget – The total budget of expenditures increased by \$2,036,469 in comparison to the 2017-18 adopted budget which results in a 1.78% increase. Property tax for the general fund will increase by \$3,301,745 to cover additional expenditures and the decrease in fund balance.

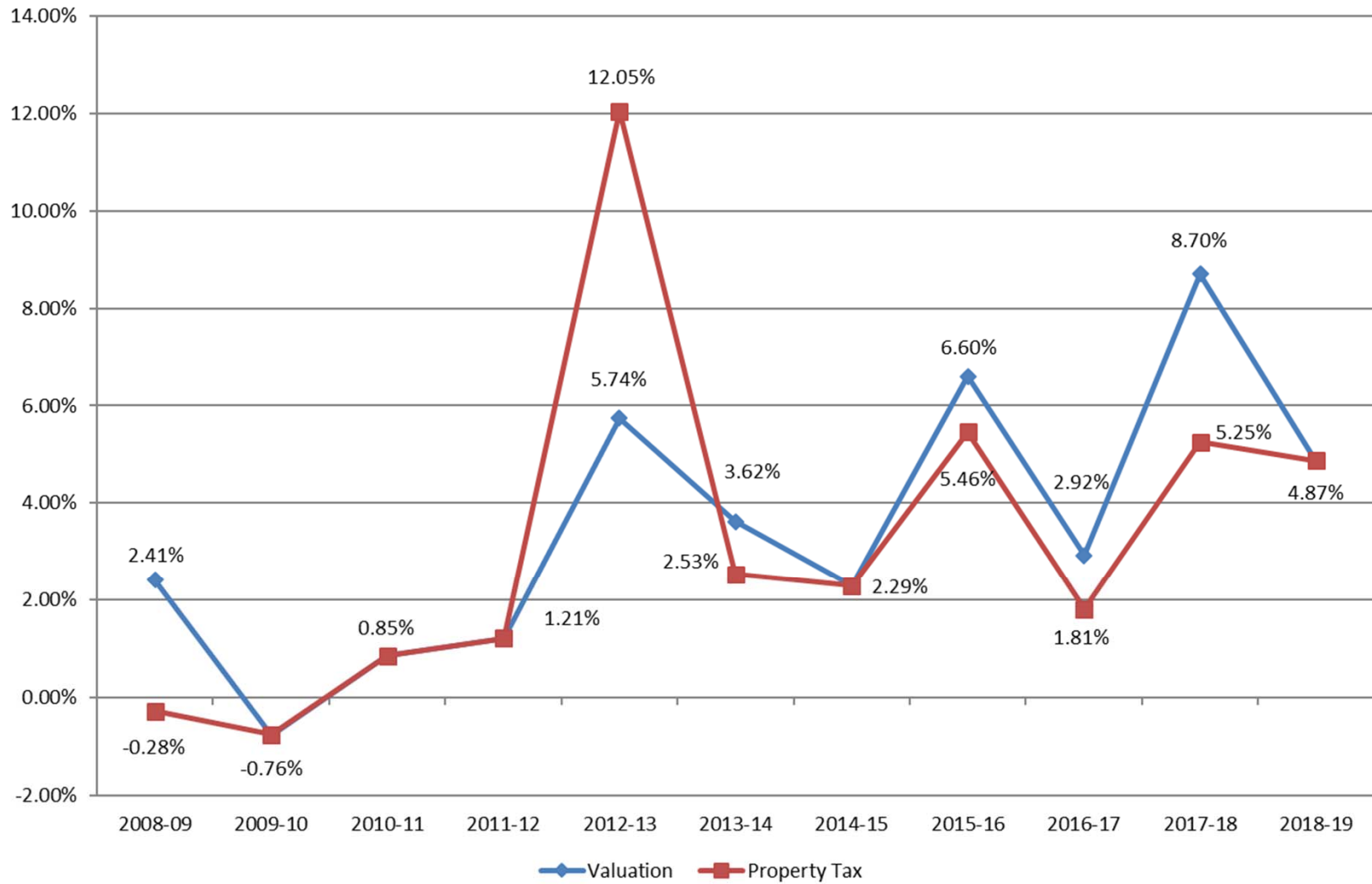
- **General Government:** The transfer amounts to the Bridge & Special Road Fund and the Highway Fund will be \$10,847,454, which is an increase of \$386,275. The transfer amount to the Crisis Center will increase by \$156,425 due to timing of collecting Medicaid reimbursements and to the Workers Compensation Fund by \$150,000 due to prior year activity and ending fund balance. There will be no transfer to the Building Fund this year. A \$1,000,000 transfer was made last year to cover costs of the Emergency Operations Center.
- **Payroll Costs:** The increase to the General Fund associated with payroll costs is \$1,226,256, which results in a 1.96% increase. Health insurance costs remained flat. The proposed budget includes funding an additional 11 positions.
- **Legal Services:** The Board approved a revised contract with Legal Aid which appoints them legal representation of indigent parents and juveniles for an additional cost of \$213,000.
- **Joint Budget Committee:** The Board approved an additional \$100,000 in funding. The Board also approved \$50,000 for a therapist at Cedars and \$100,000 for The Bridge.

- **HR/Payroll System:** Lancaster County along with the City of Lincoln are in the process of implementing a new HR/Payroll system.

Specific Budgets

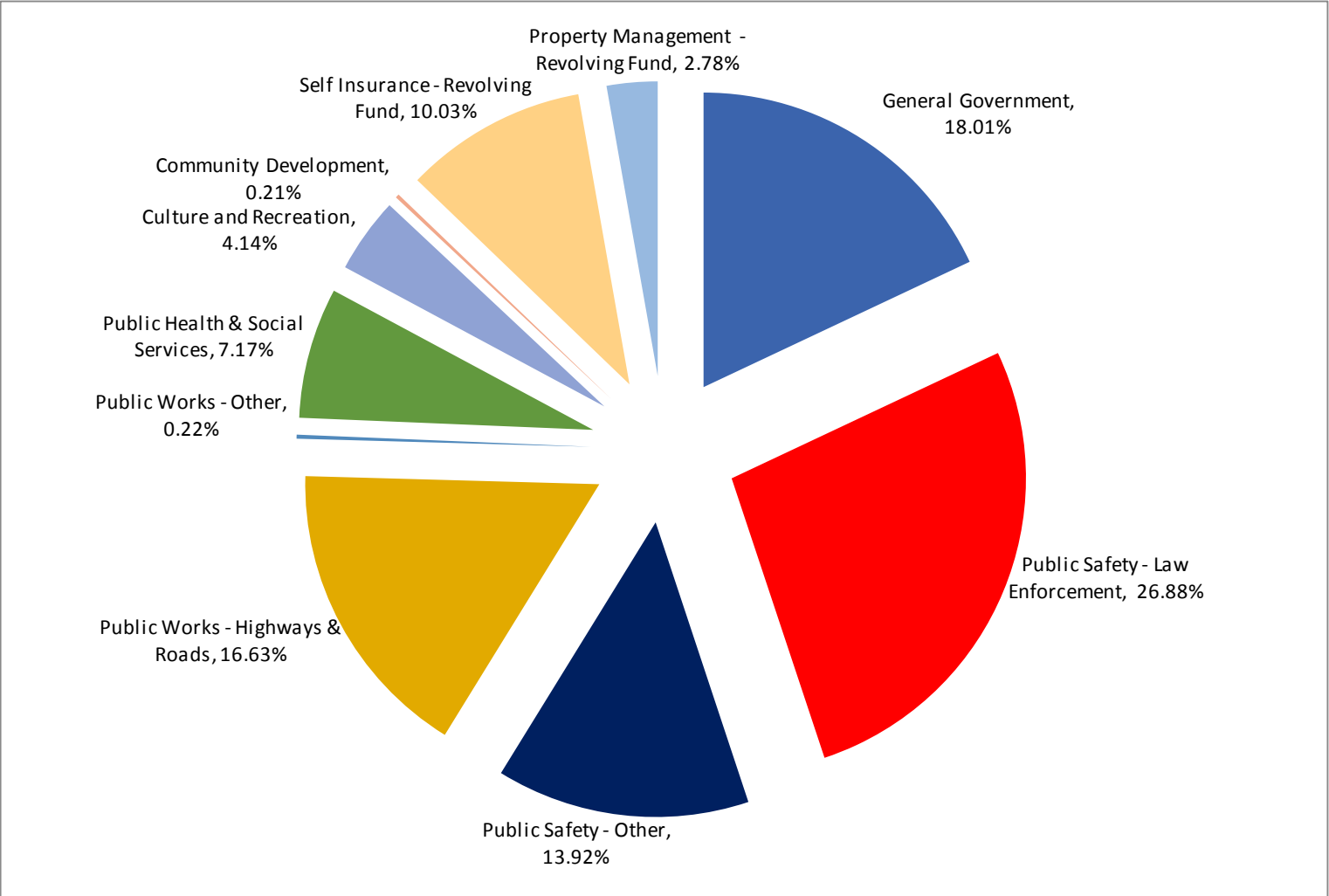
- **Bridge & Special Road Fund and Highway Fund:** Budgets have increased this year between the two funds by approximately \$5.2 million while the transfer amount only increased by \$386,275. Two projects have been moved from cash reserve to budget of expenditures to allow the projects to start. Prior year projects not completed were budgeted again to reestablish spending authority. There will be no new paving this fiscal year. Lancaster County has created a task force to address the ongoing infrastructure needs of the County including roads, bridges, infrastructure maintenance and long-term planning.
- **Keno Fund:** The County will allocate an additional \$577,000 to the East Beltway project, transfer \$130,000 to the General Fund to cover costs for The Bridge and the Human Services intern, and allocate \$500,000 for future technology upgrades and building projects.

% Increase in Valuation vs Property Tax



Lancaster County						
Request for Increase in Personnel (FY2019)						
				<u>Requested</u>	<u>Approved</u>	
703	County Engineer					
	Engineering Chief of Staff			71,262	X	January 1
	Engineering Technician II			<u>43,239</u>	X	January 1
	(salaries and benefits) - 6 months			114,501	<u>(already in budget numbers)</u>	
837	Human Services					
	Administrative Services Officer (ASO)			<u>51,936</u>	30,000	UNL intern position
	(Start Date - October 1)					
6776	Community Corrections					
	Field Officer			<u>56,057</u>	37,067	75% of year
652	County Attorney					
	Attorney I			82,451	41,226	January 1
	Legal Secretary II			<u>55,779</u>		
	Investigator (24 hours)			36,160	36,160	
	Sexual Assault Grant Attorney (non grant money)			82,451	82,451	
	Grant Money			<u>(42,863)</u>	<u>(42,863)</u>	
				213,978	116,974	
651	County Sheriff					
	Deputy Sheriff - Patrol			<u>80,684</u>	40,342	January 1
	Account Clerk I			<u>63,319</u>	31,660	January 1
	Temporary Records Systems Supervisor - December			<u>24,015</u>	<u>24,016</u>	Ends December
				<u>168,018</u>	96,018	
625	Public Defender					
	2 - Felony Attorneys @ 96,065			<u>192,130</u>	82,528	1 attorney and paralegal starting January 1, 2019
	Paralegal			<u>68,990</u>	<u>(18,910)</u>	Savings in Legal Services (County and District Courts)
				<u>261,120</u>	63,618	
			Total Request	865,610	<u>458,177</u>	11 positions

LANCASTER COUNTY
BUDGETED DISBURSEMENTS BY FUNCTION (2018-19)



LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2018
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
GENERAL FUND -						
BOARD OF COMMISSIONERS	309,991	155,772	154,219	49.75%	154,996	(776)
COUNTY CLERK	1,245,470	600,472	644,998	51.79%	622,735	22,263
COUNTY TREASURER	3,594,846	1,704,349	1,890,497	52.59%	1,797,423	93,074
ASSESSOR/REGISTER OF DEEDS	4,368,693	2,134,110	2,234,583	51.15%	2,184,347	50,237
ROD TECHNOLOGY	330,843	77,915	252,928	76.45%	165,422	87,506
ELECTION COMMISSIONER	1,569,533	750,132	819,401	52.21%	784,767	34,634
INFORMATION SERVICES	984,508	319,436	665,072	67.55%	492,254	172,818
BUDGET & FISCAL	402,309	182,441	219,868	54.65%	201,155	18,713
GENERAL GOVERNMENT	16,612,866	7,156,895	9,455,971	56.92%	8,306,433	1,149,538
ADMINISTRATIVE SERVICES	411,052	204,579	206,473	50.23%	205,526	947
BOARD OF EQUALIZATION	313,270	119,808	193,462	61.76%	156,635	36,827
CLERK OF DISTRICT COURT	1,899,678	936,222	963,456	50.72%	949,839	13,617
COUNTY COURT	1,196,514	608,179	588,335	49.17%	598,257	(9,922)
JUVENILE COURT	2,031,960	906,937	1,125,023	55.37%	1,015,980	109,043
DISTRICT COURT	2,901,202	1,329,217	1,571,985	54.18%	1,450,601	121,384
PUBLIC DEFENDER	4,583,198	2,261,949	2,321,250	50.65%	2,291,599	29,651
JURY COMMISSIONER	410,809	176,352	234,457	57.07%	205,405	29,052
JUSTICE SYSTEM MISCELLANEOUS	2,478,873	637,362	1,841,511	74.29%	1,239,437	602,075
EXTENSION SERVICE	1,017,942	462,197	555,745	54.59%	508,971	46,774
RECORDS & INFORMATION MGMT	674,162	336,510	337,652	50.08%	337,081	571
COUNTY SHERIFF	12,735,281	6,545,285	6,189,996	48.61%	6,367,641	(177,644)
COUNTY ATTORNEY	8,302,006	4,094,176	4,207,830	50.68%	4,151,003	56,827
CORRECTIONS	24,726,020	12,375,580	12,350,440	49.95%	12,363,010	(12,570)
JUVENILE PROBATION	328,106	161,139	166,967	50.89%	164,053	2,914
ADULT PROBATION	573,750	240,849	332,901	58.02%	286,875	46,026
COMMUNITY CORRECTIONS	3,391,020	1,621,932	1,769,088	52.17%	1,695,510	73,578
YOUTH SERVICES CENTER	5,525,017	2,563,956	2,961,061	53.59%	2,762,509	198,553
EMERGENCY MANAGEMENT	564,297	254,933	309,364	54.82%	282,149	27,216
COUNTY ENGINEER	4,178,107	2,023,002	2,155,105	51.58%	2,089,054	66,051
MENTAL HEALTH BOARD	148,467	76,962	71,505	48.16%	74,234	(2,728)
GENERAL ASSISTANCE	1,884,500	835,377	1,049,123	55.67%	942,250	106,873
VETERANS ADMINISTRATION	341,879	172,671	169,208	49.49%	170,940	(1,732)
GENERAL ASSISTANCE OPERATING	438,047	223,559	214,488	48.96%	219,024	(4,536)
HEALTH & HUMAN SERVICES	5,001,238	1,472,859	3,528,379	70.55%	2,500,619	1,027,760
HUMAN SERVICES	656,980	309,060	347,920	52.96%	328,490	19,430
TOTAL GENERAL FUND	116,132,434	54,032,175	62,100,259	53.47%	58,066,217	4,034,042

LANCASTER COUNTY
REPORT OF OBLIGATIONS VERSUS BUDGET - DECEMBER 31, 2018
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	OBLIGATED	REMAINING BUDGET	REMAINING PERCENT	50% of BUDGET	(OVER) UNDER
OTHER FUNDS -						
WORKERS COMPENSATION LOSS	1,206,055	739,312	466,743	38.70%	603,028	(136,284)
OTHER SELF INSURANCE LOSS	2,453,593	322,495	2,131,098	86.86%	1,226,797	904,302
GROUP SELF INSURANCE	15,629,854	6,861,109	8,768,745	56.10%	7,814,927	953,818
VISITORS IMPROVEMENT	4,138,660	1,150,232	2,988,428	72.21%	2,069,330	919,098
VISITORS PROMOTION	2,875,107	925,000	1,950,107	67.83%	1,437,554	512,553
COUNTY RURAL LIBRARY	830,910	-	830,910	100.00%	415,455	415,455
BRIDGE & SPECIAL ROAD	8,949,489	3,695,783	5,253,706	58.70%	4,474,745	778,961
HIGHWAY	16,617,603	4,829,617	11,787,986	70.94%	8,308,802	3,479,184
VETERANS AID	10,147	1,650	8,497	83.74%	5,074	3,423
GRANTS FUND	8,047,011	1,892,460	6,154,551	76.48%	4,023,506	2,131,045
KENO FUND	2,971,055	32,324	2,938,731	98.91%	1,485,528	1,453,203
ECONOMIC DEVELOPMENT	408,982	-	408,982	100.00%	204,491	204,491
BUILDING FUND	1,963,582	634,903	1,328,679	67.67%	981,791	346,888
JAIL SAVINGS FUND	604,028	-	604,028	100.00%	302,014	302,014
LAW ENFORCEMENT EQUIPMENT	297,093	42,436	254,657	85.72%	148,547	106,110
MENTAL HEALTH	3,329,859	1,632,086	1,697,773	50.99%	1,664,930	32,844
WEED CONTROL	419,132	208,068	211,064	50.36%	209,566	1,498
COUNTY/CITY PROPERTY MGMT	3,917,061	1,785,090	2,131,971	54.43%	1,958,531	173,440
PROPERTY MANAGEMENT	841,240	362,688	478,552	56.89%	420,620	57,932
CITY BUILDING MAINTENANCE	595,342	159,593	435,749	73.19%	297,671	138,078
TOTAL OTHER FUNDS	76,105,803	25,274,847	50,830,956	66.79%	38,052,902	12,778,054
GRAND TOTAL	192,238,237	79,307,022	112,931,215	58.75%	96,119,119	16,812,096

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 19 COMPARED TO FY 18

	YTD	YTD	DIFFERENCE	
	12/31/2018	12/31/2017	Amount	PERCENT
GENERAL FUND -				
BOARD OF COMMISSIONERS	155,772	145,128	10,644	7.33%
COUNTY CLERK	600,472	600,947	(475)	-0.08%
COUNTY TREASURER	1,704,349	1,687,125	17,225	1.02%
ASSESSOR/REGISTER OF DEEDS	2,134,110	2,064,172	69,937	3.39%
ROD TECHNOLOGY	77,915	82,832	(4,916)	-5.94%
ELECTION COMMISSIONER	750,132	406,235	343,897	84.65%
INFORMATION SERVICES	319,436	248,510	70,926	28.54%
BUDGET & FISCAL	182,441	177,375	5,066	2.86%
GENERAL GOVERNMENT	7,156,895	6,811,247	345,649	5.07%
ADMINISTRATIVE SERVICES	204,579	196,742	7,837	3.98%
BOARD OF EQUALIZATION	119,808	245,386	(125,579)	-51.18%
CLERK OF DIST COURT	936,222	905,214	31,008	3.43%
COUNTY COURT	608,179	574,284	33,895	5.90%
JUVENILE COURT	906,937	996,828	(89,891)	-9.02%
DISTRICT COURT	1,329,217	1,443,383	(114,166)	-7.91%
PUBLIC DEFENDER	2,261,949	2,151,079	110,869	5.15%
JURY COMMISSIONER	176,352	193,679	(17,327)	-8.95%
JUSTICE SYSTEM MISCELLANEOUS	637,362	509,282	128,079	25.15%
EXTENSION SERVICE	462,197	490,650	(28,453)	-5.80%
RECORDS & INFORMATION MGMT	336,510	339,603	(3,093)	-0.91%
COUNTY SHERIFF	6,545,285	6,038,344	506,941	8.40%
COUNTY ATTORNEY	4,094,176	3,912,097	182,079	4.65%
CORRECTIONS	12,375,580	11,741,527	634,054	5.40%
JUVENILE PROBATION	161,139	159,551	1,588	1.00%
ADULT PROBATION	240,849	238,462	2,387	1.00%
COMMUNITY CORRECTIONS	1,621,932	1,676,093	(54,161)	-3.23%
YOUTH SERVICES CENTER	2,563,956	2,805,957	(242,001)	-8.62%
EMERGENCY MANAGEMENT	254,933	263,399	(8,466)	-3.21%
COUNTY ENGINEER	2,023,002	2,070,352	(47,349)	-2.29%
MENTAL HEALTH BOARD	76,962	62,810	14,152	22.53%
GENERAL ASSISTANCE	835,377	961,677	(126,300)	-13.13%
VETERANS ADMINISTRATION	172,671	167,068	5,603	3.35%
GENERAL ASSISTANCE OPERATING	223,559	217,596	5,963	2.74%
HEALTH & HUMAN SERVICES	1,472,859	1,507,355	(34,497)	-2.29%
HUMAN SERVICES	309,060	293,538	15,523	5.29%
TOTAL GENERAL FUND	54,032,175	52,385,528	1,646,647	3.14%

LANCASTER COUNTY
COMPARISON OF OBLIGATIONS THROUGH DECEMBER
FY 19 COMPARED TO FY 18

	YTD	YTD	DIFFERENCE	
	12/31/2018	12/31/2017	Amount	PERCENT
OTHER FUNDS -				
WORKERS COMPENSATION LOSS	739,312	642,734	96,578	15.03%
OTHER SELF INSURANCE LOSS	322,495	266,221	56,274	21.14%
GROUP SELF INSURANCE	6,861,109	5,616,270	1,244,839	22.16%
VISITORS IMPROVEMENT	1,150,232	423,634	726,598	171.52%
VISITORS PROMOTION	925,000	857,500	67,500	7.87%
COUNTY RURAL LIBRARY	-	-	-	
BRIDGE & SPECIAL ROAD	3,695,783	2,318,288	1,377,495	59.42%
HIGHWAY	4,829,617	3,339,997	1,489,620	61.46%
VETERANS AID	1,650	49	1,601	3281.92%
GRANTS FUND	1,892,460	1,600,034	292,426	18.28%
KENO FUND	32,324	30,527	1,797	5.89%
ECONOMIC DEVELOPMENT	-	419	(419)	-100.00%
BUILDING FUND	634,903	364,161	270,742	74.35%
JAIL SAVINGS FUND	-	17,644	(17,644)	-100.00%
LAW ENFORCEMENT EQUIPMENT	42,436	-	42,436	
MENTAL HEALTH	1,632,086	1,641,678	(9,592)	-0.19%
WEED CONTROL	208,068	236,646	(28,578)	-18.12%
COUNTY/CITY PROPERTY MGMT	1,785,090	1,947,070	(161,980)	-11.41%
PROPERTY MANAGEMENT	362,688	428,605	(65,917)	-9.46%
CITY BUILDING MAINTENANCE	159,593	174,438	(14,845)	-8.51%
TOTAL OTHER FUNDS	25,274,847	19,905,914	5,368,933	23.90%
GRAND TOTAL	79,307,022	72,291,442	7,015,580	9.70%

LANCASTER COUNTY
PAYROLL COSTS COMPARED TO BUDGET - DECEMBER 31, 2018
PERCENT OF DAYS REMAINING - 49.62%

GENERAL FUND	ADOPTED BUDGET	EXPENDED	REMAINING BUDGET	REMAINING PERCENT	49.62% OF BUDGET	(OVER) UNDER
BOARD OF COMMISSIONERS	309,991	155,772	154,219	49.75%	153,818	402
COUNTY CLERK	919,634	459,553	460,081	50.03%	456,322	3,758
COUNTY TREASURER	2,888,673	1,389,721	1,498,952	51.89%	1,433,360	65,592
ASSESSOR/REGISTER OF DEEDS	4,020,346	1,981,656	2,038,690	50.71%	1,994,896	43,795
ELECTION COMMISSIONER	953,050	499,305	453,745	47.61%	472,903	(19,159)
BUDGET & FISCAL	391,601	177,490	214,111	54.68%	194,312	19,798
ADMINISTRATIVE SERVICES	362,056	182,055	180,001	49.72%	179,652	349
CLERK OF DISTRICT COURT	1,711,735	852,245	859,490	50.21%	849,363	10,127
JUVENILE COURT	645,506	320,290	325,216	50.38%	320,300	4,916
DISTRICT COURT	1,278,790	649,646	629,144	49.20%	634,536	(5,391)
PUBLIC DEFENDER	4,062,288	2,019,020	2,043,268	50.30%	2,015,707	27,560
JURY COMMISSIONER	137,787	63,400	74,387	53.99%	68,370	6,017
EXTENSION SERVICE	514,838	243,158	271,680	52.77%	255,463	16,218
RECORDS & INFORMATION MGMT	462,434	240,997	221,437	47.89%	229,460	(8,023)
COUNTY SHERIFF	10,511,545	5,346,960	5,164,585	49.13%	5,215,829	(51,243)
COUNTY ATTORNEY	7,110,071	3,483,621	3,626,450	51.00%	3,528,017	98,432
CORRECTIONS	16,589,360	8,418,989	8,170,371	49.25%	8,231,640	(61,269)
COMMUNITY CORRECTIONS	2,387,601	1,192,457	1,195,144	50.06%	1,184,728	10,416
YOUTH SERVICES CENTER	3,515,980	1,765,164	1,750,816	49.80%	1,744,629	6,187
EMERGENCY MANAGEMENT	262,565	138,626	123,939	47.20%	130,285	(6,346)
COUNTY ENGINEER	3,517,893	1,653,444	1,864,449	53.00%	1,745,579	118,871
MENTAL HEALTH BOARD	114,117	64,454	49,663	43.52%	56,625	(6,962)
VETERANS ADMINISTRATION	299,762	151,811	147,951	49.36%	148,742	(791)
GENERAL ASSISTANCE OPERATING	389,410	196,519	192,891	49.53%	193,225	(335)
HUMAN SERVICES	560,806	282,945	277,861	49.55%	278,272	(411)
TOTAL GENERAL FUND	63,917,839	31,929,300	31,988,539	50.05%	31,716,032	272,508
OTHER FUNDS						
SAFETY & TRAINING	152,553	79,945	72,608	47.60%	75,697	(3,089)
BRIDGE & SPECIAL ROAD	2,248,627	1,111,124	1,137,503	50.59%	1,115,769	21,734
HIGHWAY	2,817,613	1,323,017	1,494,596	53.04%	1,398,100	96,496
MENTAL HEALTH	2,709,607	1,332,659	1,376,948	50.82%	1,344,507	32,441
WEED CONTROL	284,731	144,479	140,252	49.26%	141,284	(1,031)
COUNTY/CITY PROPERTY MGMT	3,836,795	1,704,824	2,131,971	55.57%	1,903,818	228,153
PROPERTY MANAGEMENT	331,812	177,363	154,449	46.55%	164,645	(10,196)
GRAND TOTAL	76,299,577	37,802,710	38,496,867	50.45%		

**LANCASTER COUNTY
COMPARISON OF PAYROLL THROUGH DECEMBER
FY18 COMPARED TO FY17**

GENERAL FUND	PAYROLL 12/31/18	PAYROLL 12/31/17	VARIANCE	REMAINING PERCENT
BOARD OF COMMISSIONERS	155,772	145,128	10,644	7.33%
COUNTY CLERK	459,553	440,296	19,257	4.37%
COUNTY TREASURER	1,389,721	1,265,339	124,382	9.83%
ASSESSOR/REGISTER OF DEEDS	1,981,656	1,898,438	83,218	4.38%
ELECTION COMMISSIONER	499,305	287,063	212,242	73.94%
BUDGET & FISCAL	177,490	172,613	4,877	2.83%
ADMINISTRATIVE SERVICES	182,055	175,245	6,810	3.89%
CLERK OF DISTRICT COURT	852,245	821,508	30,737	3.74%
JUVENILE COURT	320,290	312,718	7,572	2.42%
DISTRICT COURT	649,646	611,743	37,902	6.20%
PUBLIC DEFENDER	2,019,020	1,888,628	130,392	6.90%
JURY COMMISSIONER	63,400	60,129	3,271	5.44%
EXTENSION SERVICE	243,158	289,460	(46,303)	-16.00%
RECORDS & INFORMATION MGMT	240,997	229,889	11,108	4.83%
COUNTY SHERIFF	5,346,960	5,142,026	204,934	3.99%
COUNTY ATTORNEY	3,483,621	3,331,840	151,782	4.56%
CORRECTIONS	8,418,989	7,790,797	628,192	8.06%
COMMUNITY CORRECTIONS	1,192,457	1,036,113	156,344	15.09%
YOUTH SERVICES CENTER	1,765,164	1,855,916	(90,752)	-4.89%
EMERGENCY MANAGEMENT	138,626	128,409	10,217	7.96%
COUNTY ENGINEER	1,653,444	1,716,000	(62,556)	-3.65%
MENTAL HEALTH BOARD	64,454	49,807	14,648	29.41%
VETERANS ADMINISTRATION	151,811	146,719	5,092	3.47%
GENERAL ASSISTANCE OPERATING	196,519	186,091	10,428	5.31%
HUMAN SERVICES	282,945	267,008	15,937	5.97%
TOTAL GENERAL FUND	31,929,300	30,248,924	1,680,376	5.56%
OTHER FUNDS				
SAFETY & TRAINING	79,945	75,190	4,755	6.32%
BRIDGE & SPECIAL ROAD	1,111,124	1,036,266	74,858	7.22%
HIGHWAY	1,323,017	1,387,184	(64,167)	-4.63%
MENTAL HEALTH	1,332,659	1,305,081	27,577	2.11%
WEED CONTROL	144,479	130,865	13,614	10.40%
COUNTY/CITY PROPERTY MGMT	1,704,824	1,875,655	(170,831)	-9.11%
PROPERTY MANAGEMENT	177,363	172,992	4,370	2.53%
GRAND TOTAL	37,802,710	36,232,157	1,570,553	4.33%

<u>BY OBJECT:</u>	PAYROLL 12/31/18	PAYROLL 12/31/17	VARIANCE	REMAINING PERCENT
OFFICIAL'S SALARY	1,244,728	1,194,967	49,761	4.16%
DEPUTY'S SALARY	937,589	949,712	(12,124)	-1.28%
REGULAR SALARIES	24,134,679	23,060,177	1,074,502	4.66%
TEMPORARY SALARIES	592,838	519,485	73,353	14.12%
OVERTIME	452,749	453,404	(656)	-0.14%
ELECTION BOARD	147,076	-	147,076	
FICA	1,977,879	1,890,475	87,404	4.62%
RETIREMENT CONTRIBUTION	1,891,386	1,808,789	82,597	4.57%
GROUP HEALTH INSURANCE	5,917,224	5,724,789	192,435	3.36%
GROUP DENTAL INSURANCE	235,501	224,337	11,165	4.98%
LONG TERM DISABILITY	77,802	74,414	3,388	4.55%
POST EMPLOYMENT HEALTH	193,261	331,609	(138,348)	-41.72%
TOTAL	37,802,710	36,232,157	1,570,553	4.33%

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS**

	FY2018 ACTUAL PAYROLL	FY2017 ACTUAL PAYROLL	FY2016 ACTUAL PAYROLL	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL
<u>GENERAL FUND</u>					
BOARD OF COMMISSIONERS	299,977	289,121	289,651	272,134	265,548
COUNTY CLERK	866,936	833,264	786,690	792,565	797,720
COUNTY TREASURER	2,580,777	2,602,437	2,576,235	2,631,010	2,554,114
ASSESSOR/REGISTER OF DEEDS	3,841,386	3,754,776	3,617,460	3,565,178	3,317,634
ELECTION COMMISSIONER	735,530	957,080	717,976	839,815	672,157
BUDGET & FISCAL	347,383	340,527	333,250	320,164	306,470
ADMINISTRATIVE SERVICES	357,229	332,583	359,392	353,621	284,501
G.I.S.	-	-	-	-	398,881
CLERK OF DISTRICT COURT	1,664,623	1,616,708	1,538,667	1,520,226	1,431,464
JUVENILE COURT	629,905	615,071	610,046	577,665	537,823
DISTRICT COURT	1,282,600	1,278,093	1,164,206	1,130,889	1,072,257
PUBLIC DEFENDER	3,856,631	3,725,217	3,679,334	3,453,676	3,155,952
JURY COMMISSIONER	121,428	117,916	104,372	94,313	112,860
EXTENSION SERVICE	495,771	552,602	537,185	484,376	437,400
RECORDS & INFORMATION MGMT	462,761	430,730	419,050	399,171	351,310
COUNTY SHERIFF	10,512,265	10,331,380	9,650,652	9,172,128	8,701,594
COUNTY ATTORNEY	6,805,582	6,301,052	6,157,732	6,019,114	5,984,034
CORRECTIONS	15,707,751	15,153,838	14,691,943	13,909,896	12,624,374
COMMUNITY CORRECTIONS	2,101,653	1,945,037	1,888,538	1,729,941	1,482,420
YOUTH SERVICES CENTER	3,663,270	3,783,577	3,900,975	4,038,874	3,704,946
EMERGENCY MANAGEMENT	259,801	253,779	248,749	229,350	254,088
COUNTY ENGINEER	3,359,601	3,297,907	3,442,446	3,405,988	2,914,150
MENTAL HEALTH BOARD	103,069	101,130	98,140	87,681	89,604
VETERANS ADMINISTRATION	295,952	283,932	332,031	737,544	711,536
GENERAL ASSISTANCE OPERATING	376,239	369,929	423,464		
HUMAN SERVICES	541,967	479,051	367,661	348,577	264,870
TOTAL GENERAL FUND	61,270,086	59,746,737	57,935,845	56,113,895	52,427,706

**LANCASTER COUNTY
COMPARISON OF PAYROLL COSTS**

	FY2018 ACTUAL PAYROLL	FY2017 ACTUAL PAYROLL	FY2016 ACTUAL PAYROLL	FY2015 ACTUAL PAYROLL	FY2014 ACTUAL PAYROLL
OTHER FUNDS					
SAFETY & TRAINING	152,042	148,192	145,515	142,932	135,582
BRIDGE & SPECIAL ROAD	2,109,472	2,126,271	2,130,620	2,101,801	2,242,259
HIGHWAY FUND	2,744,803	2,672,656	2,504,022	2,586,418	2,489,790
LANCASTER MANOR	-	-	-	-	-
MENTAL HEALTH	2,637,108	2,542,836	2,464,590	2,423,681	5,406,480
WEED CONTROL	265,751	268,283	261,545	248,156	237,710
COUNTY/CITY PROPERTY MGMT	3,617,638	3,613,870	3,468,410	3,424,152	3,284,257
PROPERTY MANAGEMENT	347,326	510,525	559,721	532,750	530,067
GRAND TOTAL	73,144,227	71,629,369	69,470,268	67,573,785	66,753,850
BY OBJECT:					
OFFICIAL'S SALARY	2,407,105	2,346,530	2,265,049	2,237,099	2,283,400
DEPUTY'S SALARY	1,895,898	1,598,619	1,859,695	1,898,873	1,866,778
REGULAR SALARIES	46,370,610	45,361,358	44,340,649	43,120,336	43,174,436
TEMPORARY SALARIES	1,027,874	1,009,715	827,655	955,540	780,287
OVERTIME	793,648	947,679	687,835	666,056	747,616
ELECTION BOARD	138,594	290,661	138,838	235,149	111,279
FICA	3,808,237	3,726,658	3,644,585	3,564,852	3,573,054
RETIREMENT CONTRIBUTION	3,610,982	3,601,637	3,518,683	3,420,605	3,388,704
GROUP HEALTH INSURANCE	11,514,429	11,191,430	10,810,198	10,109,001	9,285,866
GROUP DENTAL INSURANCE	455,930	443,166	437,799	441,592	446,231
LONG TERM DISABILITY	149,453	146,720	151,648	168,103	165,489
POST EMPLOYMENT HEALTH	971,465	965,196	787,634	756,329	930,557
OTHER BENEFITS	-	-	-	250	153
TOTAL	73,144,227	71,629,369	69,470,268	67,573,785	66,753,850
DIFFERENCE	1,514,857	2,159,101	1,896,483	819,935	1,848,032

LANCASTER COUNTY
EMPLOYEES BY AGENCY
LAST 5 YEARS

<u>GENERAL FUND</u>	<u>Full Time Equivalent by Fiscal Year</u>					
	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>	<u>FY16</u>	<u>FY15</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) - Motor Vehicle Clerk hired in FY18
COUNTY TREASURER (1)	40.00	40.00	39.00	39.00	39.00	(2) - Positions fluctuate based on number of elections
ASSESSOR/DEEDS	43.25	43.00	43.00	43.00	43.00	(3) - Investigator hired in Janaury 2014
ELECTION COMMISSIONER (2)	19.4375	13.375	19.375	13.18	18.30	Felony and Juvenile Attorneys hired in FY15
BUDGET & FISCAL	3.00	3.00	3.00	3.00	3.00	Social Worker and 1/2 time Juvenile Attorney hired in FY16
ADMINISTRATIVE SERVICES	3.00	3.00	3.00	3.00	3.00	Felony Attorney hired in FY18
CLERK OF DIST COURT	23.50	23.50	23.50	23.50	23.50	Felony Attorney and Paralegal to be hired in FY19
JUVENILE COURT	8.00	8.00	8.00	8.00	8.00	(4) - Deputy hired for the computer forensics task force
DISTRICT COURT	13.75	13.75	13.75	13.75	13.75	(Forefeiture Funds) - FY16
PUBLIC DEFENDER (3)	40.95	38.95	37.95	37.95	36.45	Security Manager, Security Guard, School Resource
JURY COMMISSIONER	1.75	1.75	1.75	1.75	1.75	Officer, Deputy for Interdiction Unit hired in FY17
COOPERATIVE EXTENSION	8.30	8.30	9.30	9.30	8.30	Deputy for Patrol Division hired in FY18
RECORDS INFO & MGMT	6.10	6.10	6.10	6.10	6.10	Deputy for Patrol Division and Account Clerk I to be hired in FY19
COUNTY SHERIFF (4)	109.00	107.00	105.00	102.00	101.00	(5) - Attorney for the Child Support Division hired - FY16
COUNTY ATTORNEY (5)	75.10	72.50	70.50	70.50	69.50	Criminal Division Prosecutor hired in FY17
CORRECTIONS (6)	224.60	221.70	215.70	223.00	219.80	Mental Health Attorney, Sexual Assault Attorney and part time
COMMUNITY CORRECTIONS (7)	34.50	31.30	27.90	27.90	28.90	Investigator to be hired in FY19
YOUTH SERVICES CENTER (8)	43.50	50.61	51.86	56.19	56.19	(6) - Hiring to get staff right at jail / Eliminated 5 unfilled positions
EMERGENCY SERVICES	3.00	3.00	3.00	3.00	3.00	in FY17
COUNTY ENGINEER (9)	37.00	36.00	36.00	38.00	40.00	4 Correctional Officers hired in FY18
MENTAL HEALTH BD	0.50	0.50	0.50	0.50	0.50	(7) - 3 FTE's hired in FY18 for the 24/7 program
VETERANS SERVICE (10)	4.00	4.00	4.00	4.00	10.00	Field Officer to be hired in FY19
GENERAL ASSISTANCE (10)	5.00	5.00	5.00	6.00		(8) - Reduction in staff due to reduction in number of clients
HUMAN SERVICES (11)	7.00	7.00	5.75	4.75	4.50	(9) - Reduced 2 positions in FY17
TOTAL GENERAL FUND	769.24	756.34	747.94	752.37	752.54	Engineering Chief of Staff and Engineering Tech II to be hired in FY19
<u>OTHER FUNDS</u>						(10) - General Assistance and Veterans Service have been separated
WORKERS COMPENSATION LOSS	1.50	1.50	1.50	1.50	1.50	due to reorganization of departments.
BRIDGE & SPECIAL ROAD	28.00	29.00	29.00	29.00	32.00	General Assistance eliminated 1 position in FY17
HIGHWAY	39.00	39.00	39.00	38.00	38.00	(11) - Clerk Typist was moved to full time and 1 Diversion
MENTAL HEALTH	31.35	31.35	31.35	31.35	31.35	Caseworker hired in FY18 (paid with grant funds)
WEED CONTROL	4.40	4.40	4.40	4.40	4.40	(12) - County employees have decreased because number of county
PROPERTY MANAGEMENT (12)	4.50	4.50	6.50	7.50	8.50	owned buildings have decreased
TOTAL	877.99	866.09	859.69	864.12	868.29	

Largest 5 departments:

<u>FY07</u>	<u>FTEs</u>	<u>% of total</u>	<u>FY14</u>	<u>FTEs</u>	<u>% of total</u>	<u>FY19</u>	<u>FTEs</u>	<u>% of total</u>
Lancaster Manor	296.05	25.33%	Corrections	215.80	23.39%	Corrections	224.60	25.58%
Corrections	140.10	11.99%	CMHC	103.25	11.19%	County Sheriff	109.00	12.41%
CMHC	114.80	9.82%	County Engineer	105.00	11.38%	County Engineer	104.00	11.85%
County Engineer	110.50	9.46%	County Sheriff	101.00	10.95%	County Attorney	75.10	8.55%
County Sheriff	95.50	8.17%	County Attorney	68.50	7.42%	YSC	43.50	4.95%
Total	1,168.69		Total	922.78		Total	877.99	

Actual Payroll (Salaries and Benefits)

FY07	68,676,380	Largest Payroll - FY09	74,805,949
FY14	66,753,850		
FY18	73,144,227		

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

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

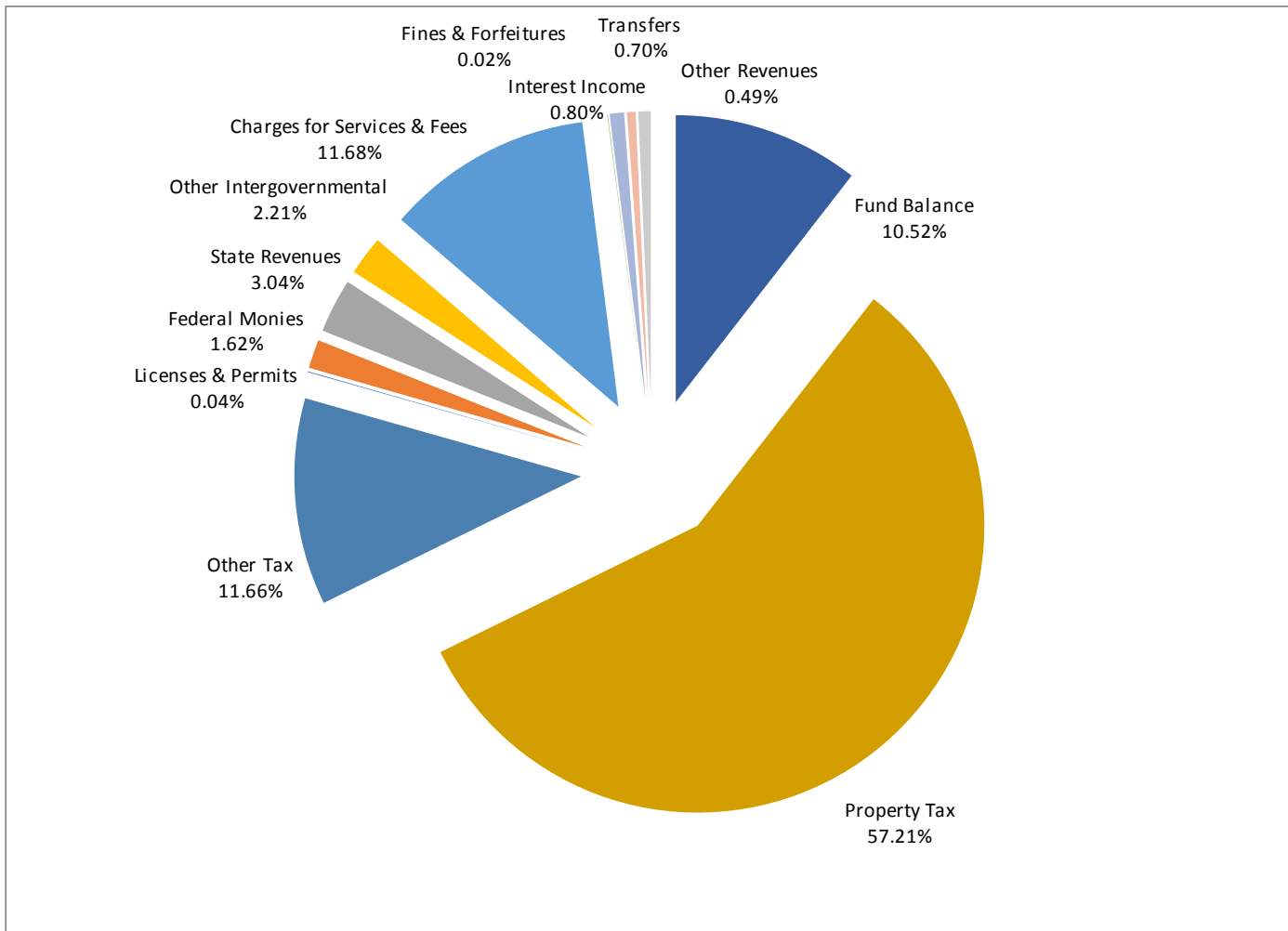
FY07	51,066,868
FY14	48,963,795
FY18	52,633,729

Health Insurance

FY07	8,963,606
FY18	11,514,429

CY2019 increase	0.00%	
CY2018 increase	0.00%	moved to Aetna
CY 2015 increase	18.57%	
CY 2013 increase	12.74%	

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



LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2018
PERCENT OF FISCAL YEAR REMAINING - 50%

	FY 19			
	ADOPTED BUDGET	YTD ACTUAL	BALANCE REMAINING	PERCENT REMAINING
TAXES:				
Property Tax	71,896,102	27,813,267	44,082,835	61.31%
Motor Vehicle Tax	9,480,000	4,995,376	4,484,624	47.31%
Inheritance Tax	5,000,000	3,290,280	1,709,720	34.19%
Lodging Tax	3,700,000	2,029,235	1,670,765	45.16%
Occupation Tax	15,000	3,200	11,800	78.67%
STATE:				
Information Services	10,656	5,328	5,328	50.00%
Community Corrections	286,839	104,109	182,730	63.70%
Youth Services Center	2,468,130	821,583	1,646,547	66.71%
General Revenues (999)	1,014,000	455,618	558,382	55.07%
Rural Library	3,000	4,048	(1,048)	-34.94%
Bridge & Road	401,659	-	401,659	100.00%
Highway	8,770,838	4,611,192	4,159,646	47.43%
Grants Fund	1,626,337	712,881	913,456	56.17%
Building Fund	1,300	3,210	(1,910)	-146.95%
Crisis Center	1,263,103	1,171,577	91,526	7.25%
Medicaid/Medicare - Crisis Center	540,000	60,937	479,063	88.72%
FEDERAL:				
(CDC, District Court, Sheriff, Attorney, Corrections, 999)	2,011,413	844,215	1,167,198	58.03%
Grants Fund	3,293,948	1,061,019	2,232,929	67.79%
Drug Tax	-	3,220	(3,220)	
In Lieu of Tax	1,875,000	808	1,874,192	99.96%
City Interlocal Agreements	1,022,349	451,173	571,176	55.87%
(Public Defender, Emergency Management, Human Services and Weed Control)				

LANCASTER COUNTY
REPORT OF REVENUES VERSUS BUDGETED - DECEMBER 31, 2018
PERCENT OF FISCAL YEAR REMAINING - 50%

	ADOPTED BUDGET	YTD ACTUAL	FY 19 BALANCE REMAINING	PERCENT REMAINING
CHARGES FOR SERVICES/FEES:				
County Clerk	69,900	41,532	28,369	40.58%
County Treasurer	6,300,100	2,729,910	3,570,190	56.67%
County Assessor	2,200,000	1,058,686	1,141,314	51.88%
ROD Technology	222,000	99,344	122,656	55.25%
Election Commissioner	466,000	14,867	451,133	96.81%
Budget & Fiscal	26,245	-	26,245	100.00%
General Government (P Card)	42,500	2,314	40,186	94.56%
Clerk of the District Court	220,000	99,360	120,640	54.84%
County Court	42,335	20,590	21,745	51.36%
District Court	45,250	30,044	15,206	33.61%
Extension Service	11,500	11,281	219	1.91%
Records Management	91,310	42,008	49,302	53.99%
County Sheriff	1,816,163	1,034,554	781,609	43.04%
County Attorney	14,700	11,810	2,890	19.66%
Corrections	599,500	316,758	282,742	47.16%
Community Corrections	1,134,108	558,828	575,280	50.73%
Youth Services Center	903,982	18,033	885,949	98.01%
Emergency Management	-	4,831	(4,831)	
County Engineer	-	10,353	(10,353)	
General Assistance	260,000	133,518	126,482	48.65%
Human Services	20,000	6,300	13,700	68.50%
General Revenues (999)	206,933	31,284	175,649	84.88%
Workers Compensation	790,305	780,901	9,404	1.19%
Self Insurance Loss	446,652	446,652	-	0.00%
Group Insurance	13,305,000	7,176,606	6,128,394	46.06%
Bridge & Road	303,575	226,729	76,846	25.31%
Highway	94,000	29,741	64,259	68.36%
Economic Development	14,288	7,794	6,494	45.45%
Building Fund	117,502	53,159	64,343	54.76%
Crisis Center	327,500	143,977	183,523	56.04%
Law Enforcement Equipment	297,093	270,423	26,670	8.98%
Weed Control	65,500	35,912	29,588	45.17%
Property Management - Fund 65	3,439,536	1,785,225	1,654,311	48.10%
Property Management - Fund 66	800,958	401,161	399,797	49.91%
City Building Maintenance - Fund 67	303,500	154,960	148,540	48.94%
Grants Fund - Other	32,263	143,127	(110,864)	-343.63%
Sale of Buildings - Trabert Hall	400,000	-	400,000	100.00%
KENO PROCEEDS	1,250,000	607,963	642,037	51.36%
INTEREST				
County Treasurer	1,000,000	497,619	502,381	50.24%
Workers Compensation	2,000	1,052	948	47.38%
Self Insurance Loss	10,000	12,495	(2,495)	-24.95%
Bridge & Road	21,000	28,220	(7,220)	-34.38%
Highway	20,000	35,266	(15,266)	-76.33%
Grants Fund	-	16,247	(16,247)	
Economic Development	5,000	2,736	2,264	45.29%
TRANSFERS	13,910,850	6,807,631	7,103,219	51.06%
TOTAL	166,328,722	74,384,078	91,944,644	55.28%
LESS TRANSFERS	13,910,850	6,807,631	7,103,219	51.06%
NET OF TRANSFERS	152,417,872	67,576,447	84,841,425	55.66%

**LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY19 COMPARED TO FY18**

	YTD	YTD	DIFFERENCE	
	12/31/2018	12/31/2017	AMOUNT	PERCENT
TAXES:				
Property Tax	27,813,267	30,554,610	(2,741,343)	-8.97%
Motor Vehicle Tax	4,995,376	4,720,719	274,657	5.82%
Inheritance Tax	3,290,280	2,950,367	339,913	11.52%
Lodging Tax	2,029,235	2,083,306	(54,071)	-2.60%
Occupation Tax	3,200	3,200	-	0.00%
STATE:				
Information Services	5,328	5,328	-	0.00%
Community Corrections	104,109	101,412	2,697	2.66%
Youth Services Center	821,583	1,371,375	(549,792)	-40.09%
General Revenues (999)	455,618	425,785	29,833	7.01%
Rural Library	4,048	4,194	(146)	-3.48%
Bridge & Road	-	-	-	
Highway	4,611,192	4,408,175	203,017	4.61%
Grants Fund	712,881	613,386	99,495	16.22%
Building Fund	3,210	3,180	30	0.96%
Crisis Center	1,171,577	956,337	215,240	22.51%
Medicaid/Medicare - Crisis Center	60,937	135,758	(74,821)	-55.11%
FEDERAL:				
(CDC, District Court, Sheriff, Attorney, Corrections, 999)	844,215	823,476	20,739	2.52%
Grants Fund	1,061,019	925,546	135,474	14.64%
Drug Tax	3,220	9,843	(6,622)	-67.28%
In Lieu of Tax	808	873	(65)	-7.44%
City Interlocal Agreements	451,173	429,689	21,484	5.00%
(Public Defender, Emergency Management, Human Services and Weed Control)				

**LANCASTER COUNTY
COMPARISON OF ACTUAL REVENUES
FY19 COMPARED TO FY18**

	YTD	YTD	DIFFERENCE	
	12/31/2018	12/31/2017	AMOUNT	PERCENT
CHARGES FOR SERVICES/FEES:				
County Clerk	41,532	35,697	5,835	16.35%
County Treasurer	2,729,910	2,976,114	(246,204)	-8.27%
County Assessor	1,058,686	1,087,234	(28,549)	-2.63%
ROD Technology	99,344	105,445	(6,101)	-5.79%
Election Commissioner	14,867	53,209	(38,342)	-72.06%
Budget & Fiscal	-	-	-	
General Government (P Card)	2,314	1,142	1,172	
Clerk of the District Court	99,360	112,874	(13,514)	-11.97%
County Court	20,590	19,902	688	3.46%
District Court	30,044	31,475	(1,431)	-4.55%
Extension Service	11,281	48,377	(37,096)	-76.68%
Records Management	42,008	46,680	(4,673)	-10.01%
County Sheriff	1,034,554	775,844	258,711	33.35%
County Attorney	11,810	6,678	5,131	76.84%
Corrections	316,758	371,903	(55,146)	-14.83%
Community Corrections	558,828	794,341	(235,513)	-29.65%
Youth Services Center	18,033	655,045	(637,013)	-97.25%
Emergency Management	4,831	-	4,831	
County Engineer	10,353	-	10,353	
General Assistance	133,518	135,474	(1,956)	-1.44%
Human Services	6,300	8,595	(2,295)	-26.70%
General Revenues (999)	31,284	39,736	(8,453)	-21.27%
Workers Compensation	780,901	724,608	56,293	7.77%
Self Insurance Loss	446,652	424,584	22,068	5.20%
Group Insurance	7,176,606	5,760,444	1,416,162	24.58%
Bridge & Road	226,729	206,388	20,342	9.86%
Highway	29,741	65,575	(35,834)	-54.65%
Economic Development	7,794	7,794	-	0.00%
Building Fund	53,159	58,751	(5,592)	-9.52%
Crisis Center	143,977	137,395	6,581	4.79%
Law Enforcement Equipment	270,423	-	270,423	
Weed Control	35,912	36,771	(858)	-2.33%
Property Management - Fund 65	1,785,225	2,012,305	(227,081)	-11.28%
Property Management - Fund 66	401,161	391,280	9,880	2.53%
City Building Maintenance - Fund 67	154,960	151,750	3,210	2.12%
Grants Fund - Other	143,127	79,863	63,264	79.22%
Sale of Buildings - Trabert Hall	-	-	-	
KENO PROCEEDS	607,963	572,463	35,501	6.20%
INTEREST				
County Treasurer	497,619	228,827	268,792	117.47%
Workers Compensation	1,052	319	734	230.35%
Self Insurance Loss	12,495	4,406	8,089	183.62%
Bridge & Road	28,220	11,693	16,527	141.34%
Highway	35,266	12,050	23,216	192.66%
Grants Fund	16,247	6,150	10,098	164.20%
Economic Development	2,736	2,596	140	5.37%
TRANSFERS	6,807,631	6,534,202	273,429	4.18%
TOTAL	74,384,078	75,262,540	(878,462)	-1.17%
LESS TRANSFERS	6,807,631	6,534,202	273,429	4.18%
NET OF TRANSFERS	67,576,447	68,728,338	(1,151,891)	-1.68%

General Fund

General Fund
Statement of Revenues and Expenditures
July 1, 2018 through December 31, 2018

	FY2018-2019		Remaining	Remaining
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Percent</u>
Revenues				
Taxes	85,088,378	35,588,694	49,499,684	58.17%
Licenses and Permits	52,000	26,355	25,645	49.32%
Federal Grants	2,011,413	844,215	1,167,198	58.03%
State Revenues	3,779,625	1,386,638	2,392,987	63.31%
Other Intergovernmental	2,725,542	451,975	2,273,567	83.42%
Charges for Services	14,521,317	6,185,332	8,335,985	57.41%
Fines & Forfeitures	30,000	12,745	17,255	57.52%
Interest Income	1,000,050	498,610	501,440	50.14%
Other Revenues	489,159	50,780	438,379	89.62%
 Total Revenues	 109,697,484	 45,045,344	 64,652,140	 58.94%

General Fund
Statement of Revenues and Expenditures
July 1, 2018 through December 31, 2018

	FY2018-2019 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Expenditures				
General Fund				
Salaries & Wages	46,305,266	23,321,236	22,984,030	49.64%
Employee Benefits	17,612,573	8,608,064	9,004,509	51.13%
Other Compensation Costs	545,034	534,031	11,003	2.02%
Office Supplies	311,000	114,106	196,894	63.31%
Operating Supplies	793,468	356,276	437,192	55.10%
Medical Supplies	42,300	20,645	21,655	51.19%
Energy Supplies	267,500	112,932	154,568	57.78%
Repair & Maintenance Supplies	5,250	391	4,859	92.55%
Food Supplies	9,650	2,374	7,276	75.40%
Other Contracted Services	10,320,865	4,339,095	5,981,770	57.96%
City/County Shared	4,082,847	930,433	3,152,414	77.21%
Not-For-Profit Contracts	2,864,891	776,335	2,088,556	72.90%
Trans, Travel & Subsistence	148,501	75,811	72,690	48.95%
Communications	211,554	97,030	114,524	54.13%
Postage, Courier & Freight	521,940	196,732	325,208	62.31%
Printing & Advertising	336,119	127,031	209,088	62.21%
Contracted Health Services	4,512,435	2,014,641	2,497,794	55.35%
Other Client Services	502,972	225,324	277,648	55.20%
Misc. Fees & Services	4,350,810	740,085	3,610,725	82.99%
Insurance & Surety Bonds	718,791	698,389	20,402	2.84%
Utilities	2,561,405	1,326,752	1,234,653	48.20%
Repair & Maintenance Costs	569,607	192,791	376,816	66.15%
Rentals	4,915,894	2,399,169	2,516,725	51.20%
Buildings	45,370	8,681	36,689	80.87%
Equipment	944,881	458,380	486,501	51.49%
Total General Fund Expenditures	103,528,173	47,679,495	55,848,678	53.95%

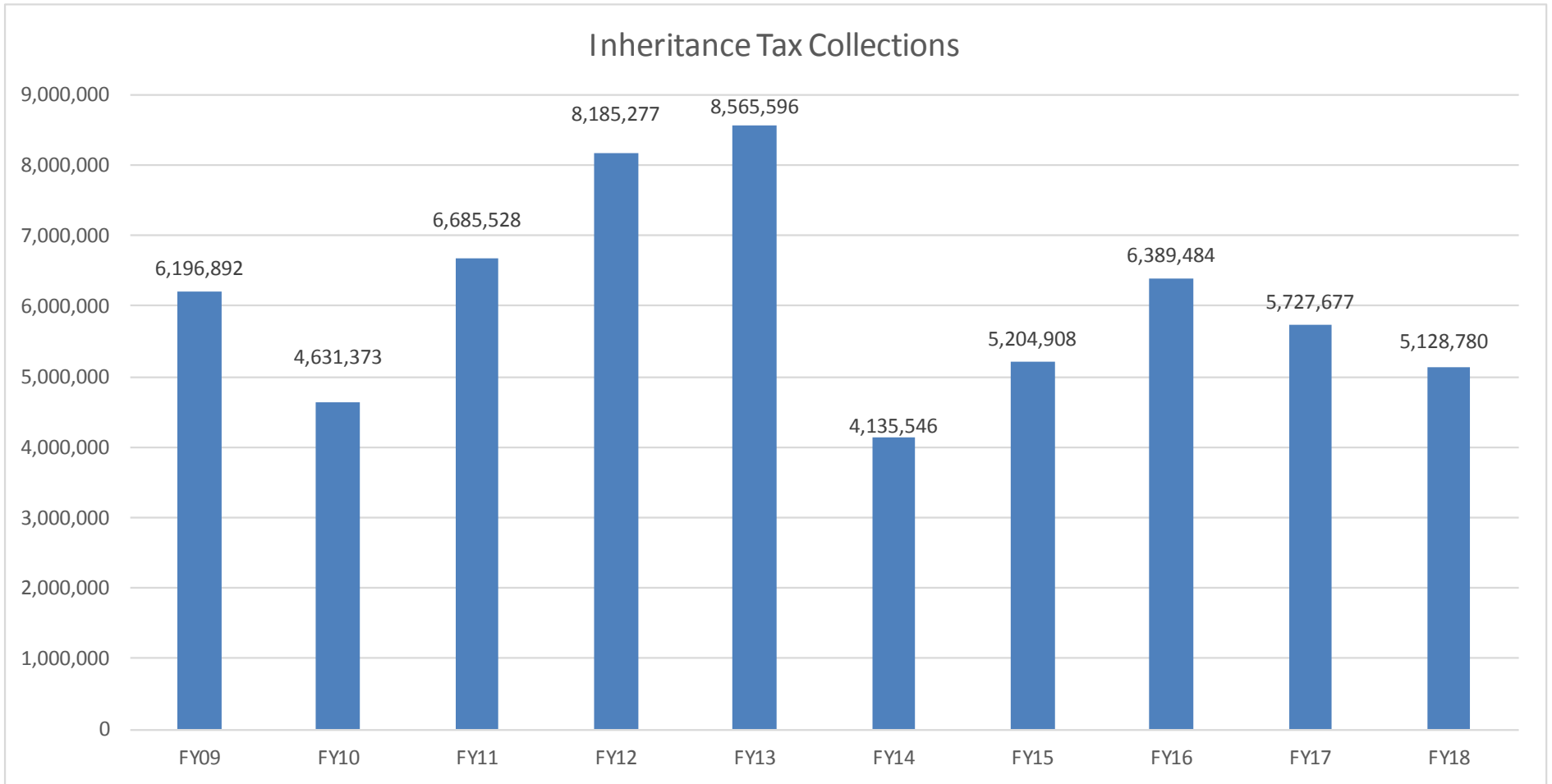
General Fund
Statement of Revenues and Expenditures
July 1, 2018 through December 31, 2018

	<u>FY2018-2019 Budget</u>	<u>Actual</u>	<u>Remaining Budget</u>	<u>Remaining Percent</u>
Excess (Deficiency) of Revenues over Expenditures	6,169,311	(2,634,151)		
Other Financing Sources (Uses)				
Operating Transfers In	866,440	320,505		
Operating Transfers Out	(12,604,261)	(6,352,680)		
Total Other Financing Sources (Uses)	(11,737,821)	(6,032,175)		
Net Change in Fund Balance	(5,568,510)	(8,666,326)		
Fund Balance - July 1, 2018	11,758,510	11,758,510		
Encumbrance Credit				
Fund Balance - December 31, 2018	6,190,000	3,092,184		

Lancaster County
General Fund

	<u>FY18-19</u>	<u>FY17-18</u>		
Beginning Balance	11,758,510	14,054,644	(2,296,134)	-16.34%
Revenues -				
Total Revenues	45,045,344	48,320,721	(3,275,377)	-6.78%
Taxes	35,588,694	37,628,195	(2,039,501)	-5.42%
Property Tax	27,299,838	29,953,909	(2,654,071)	-8.86%
Motor Vehicle Tax	4,995,376	4,720,719	274,657	5.82%
Inheritance Tax	3,290,280	2,950,367	339,913	11.52%
State Revenues	1,386,638	1,903,900	(517,262)	-27.17%
Juvenile Probation	821,583	1,371,375	(549,792)	-40.09%
Charges for Services	6,185,332	7,242,540	(1,057,208)	-14.60%
Youth Services Center	18,033	655,045	(637,012)	-97.25%
Property Tax Commission - Treasurer	1,880,423	2,004,675	(124,252)	-6.20%
STOP Program Fees	239,148	393,500	(154,352)	-39.23%
Interest Income	498,610	229,598	269,012	117.17%
Expenditures -				
Total Expenditures	47,679,495	46,198,131	1,481,364	3.21%
Salaries & Wages	23,321,236	21,974,156	1,347,080	6.13%
Employee Benefits	8,608,064	8,274,768	333,296	4.03%
Operating	15,280,371	15,789,256	(508,885)	-3.22%
Capital Outlay	469,824	159,951	309,873	193.73%
December Balance	3,092,184	10,252,102	(7,159,918)	-69.84%

LANCASTER COUNTY



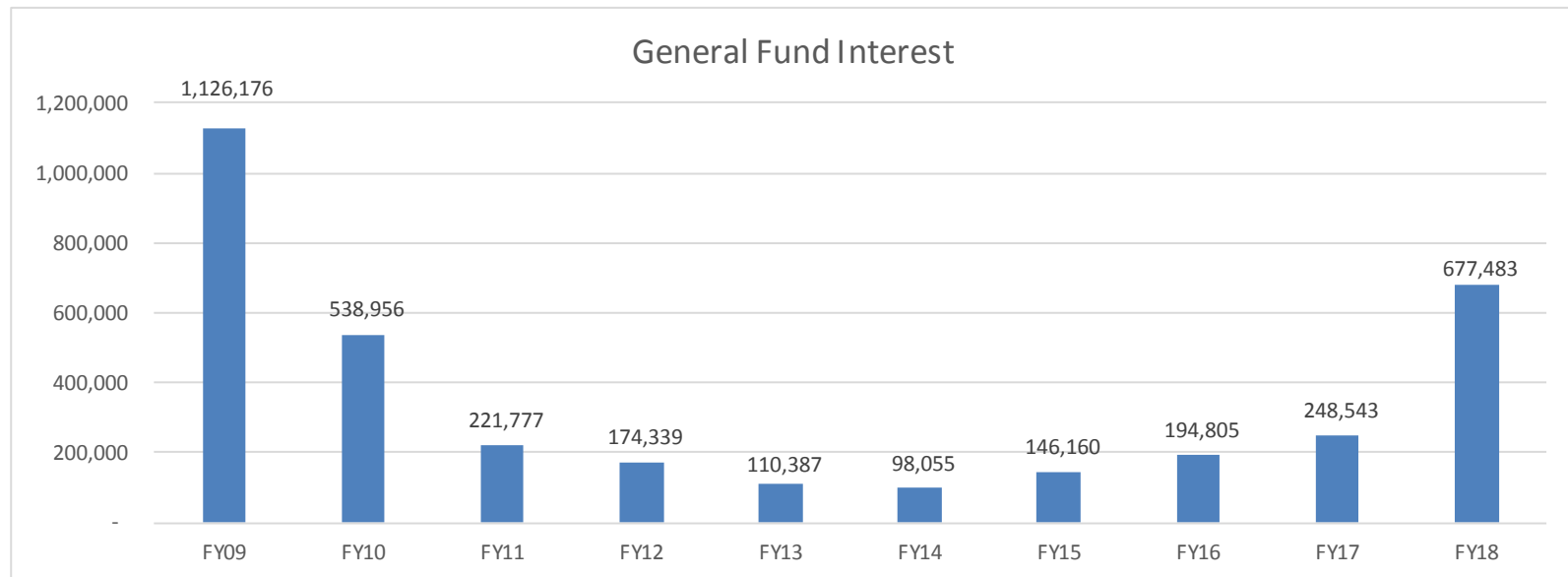
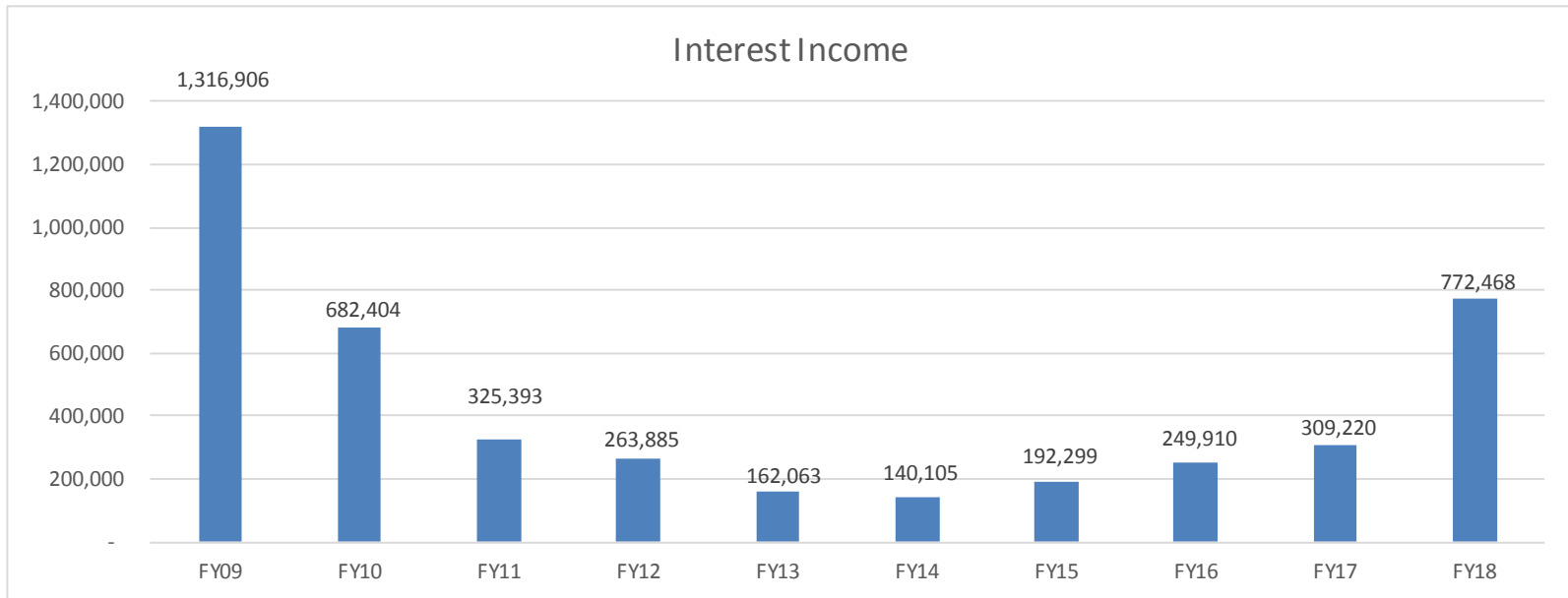
FY18-19 Budget Amount
Collections @ 12-31-18

5,000,000
3,290,280

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

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

LANCASTER COUNTY



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

1,000,050
498,610

Additional Appropriations

**LANCASTER COUNTY
PROJECTED ADDITIONAL APPROPRIATIONS (2019)
MID YEAR FY18-19 BUDGET REVIEW**

<u>General Fund - Department</u>	<u>Salary & Benefits</u>	<u>Other</u>	<u>Total</u>
Board of Commissioners	4,380	-	4,380
County Clerk	50,282	-	50,282
Assessor/Register of Deeds	40,000	-	40,000
Election Commissioner	34,995	-	34,995
Administrative Services	6,760	-	6,760
Clerk of District Court	11,000	-	11,000
County Court	-	66,500	66,500
District Court	21,550	-	21,550
Records & Information Mgmt	10,000	-	10,000
County Sheriff	264,799	22,667	287,466
Corrections	125,000	-	125,000
Mental Health Board	14,000	-	14,000
Veterans Administration	3,700	200	3,900
General Assistance Operating	6,718	-	6,718
Human Services	<u>45,563</u>	<u>-</u>	<u>45,563</u>
TOTAL GENERAL FUND	638,747	89,367	728,114
Other Funds -			
Workers Compensation Loss	-	-	-
Crisis Center	-	100,000	100,000
Weed Control	16,795	-	16,795
Property Management	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	655,542	189,367	844,909

FY19 General Government Contingency Budget - \$2,000,000

FY19 General Government Contingency Budget - \$2,000,000

Additional Appropriations -	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Actual FY18	748,406	385,951	1,134,357
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

Crisis Center
Statement of Revenues and Expenditures
July 1, 2018 through December 31, 2018

	FY2018-2019 <u>Budget</u>	<u>Actual</u>	Remaining <u>Budget</u>	Remaining <u>Percent</u>
Revenues				
Taxes	-	-	-	
Medicaid/Medicare/MRO Reimbursements	540,000	60,937	479,063	88.72%
State Revenues	1,263,103	1,171,577	91,526	7.25%
Charges for Services	325,000	142,724	182,276	56.09%
Other Revenues	2,500	1,253	1,247	49.87%
Total Revenues	2,130,603	1,376,491	754,112	35.39%
Expenditures				
Mental Health				
Salaries & Wages	2,014,941	999,219	1,015,722	50.41%
Employee Benefits	694,666	333,440	361,226	52.00%
Other Compensation Costs	14,320	14,320	-	0.00%
Office Supplies	2,000	664	1,336	66.81%
Operating Supplies	4,250	1,397	2,853	67.13%
Medical Supplies	23,000	5,568	17,432	75.79%
Energy Supplies	100	55	45	44.75%
Food Supplies	3,000	963	2,037	67.88%
Other Contracted Services	83,982	29,104	54,878	65.35%
Trans, Travel & Subsistence	2,340	2,134	206	8.79%
Communications	3,250	1,414	1,836	56.49%
Postage, Courier & Freight	750	200	550	73.38%
Printing & Advertising	3,750	1,635	2,115	56.40%
Contracted Health Services	125,750	47,519	78,231	62.21%
Other Client Services	40,000	19,329	20,671	51.68%
Misc. Fees & Services	10,900	11,610	(710)	-6.51%
Insurance & Surety Bonds	32,385	31,470	915	2.82%
Repair & Maintenance Costs	500	-	500	100.00%
Rentals	263,100	131,550	131,550	50.00%
Equipment	6,875	494	6,381	92.81%
Total Mental Health Expenditures	3,329,859	1,632,086	1,697,773	50.99%
Excess (Deficiency) of Revenues over Expenditures	(1,199,256)	(255,595)		
Other Financing Sources (Uses)				
Operating Transfers In	1,250,000	600,000		
Operating Transfers Out	-	-		
Total Other Financing Sources (Uses)	1,250,000	600,000		
Net Change in Fund Balance	50,744	344,405		
Fund Balance - July 1, 2018	49,256	49,256		
Fund Balance - December 31, 2018	100,000	393,661		

FUND BALANCE/CASH RESERVE

Lancaster County
Fund Balance / Cash Reserve

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

Fund Balance -

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

Cash Reserve -

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

2019 LANCASTER COUNTY BOARD INITIATIVES

2019 LANCASTER COUNTY BOARD INITIATIVES							
TOPIC	STAFF NEEDS	Amundson	Brinkman	Flowerday	Schorr	Vest	NOTES
Annual Report	Ames	X					
CAO Hiring Process	McDaniel	X	X	X	X	X	
Cash Reserve / Future Project Savings Policy	Meyer	X					
County Code (inc. policy review)	Eagan		X				In Process
Facility Study	K. Peterson		X				
JDAI Implementation	Hoyle	X					In Process
Leadership Academy	Ames				X		
Legislative Priorities (inc. Medicaid for Inmates)	Kissel Kohout	X				X	
Lower Incarceration Rates (diversion/mental health)	K. Etherton				X	X	
Mental Health Crisis Center CARF Accreditation	S. Etherton		X	X	X		
NACO Educational Opportunities					X		
Office Modernization	All		X	X			Technology Committee
Orientation/Onboarding	Ames		X				
Stepping Up Summit	K. Etherton				X	X	
Strategic Planning	Ames	X	X				
Transportation Task Force Implementation	Outside Counsel	X	X			X	
Vehicle Fleet Plan Implementation	Walla	X					In Process
Website Update	Ames	X					
Wilderness Park Transfer	Task Group	X	X			X	
TIER 2							
County Property Review			X				Post CAO Process
Efficiency + Innovation Incentive Program		X					Post Outcome Budget Process
Enterprise Rental Car Implementation		X					Post Legislative Adoption
Interlocal Agreements Review		X					Post Mayoral Transition
Outcome Based Budgeting through OpenGov	Meyer	X					2019-2020



FUTURE
FUNDING ISSUES

LANCASTER COUNTY
LEVY PROJECTIONS

	(Current Year) <u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Valuation	26,672,869,594	29,340,156,553 10.0%	30,220,361,250 3.0%
Property Tax	71,103,378	78,213,816 7,110,438	80,560,230 2,346,414
Calculated Levy	0.266576	0.266576	0.266576
Tax Dollar Breakdown:			
General Fund	70,593,378		
Building Fund	<u>510,000</u>		
	71,103,378		
		<u>2019-20</u>	<u>2020-21</u>
Payroll (Estimated at 3% - includes FICA and Retirement)		1,890,000	1,946,700 (\$63 million - FY19)
Health Insurance (0% - 2019-20, 8% - 2020-21)		-	968,000 (\$12.1 million - FY19)

Lancaster County
 Future Projects and Upgrades
 2018-19 Budget

Technology -		
OpenGov - budget software	FY19-20	97,405.00
County Treasurer - Tax Sale Certificate Application	FY19-20	10,000.00
County Treasurer - Reconciliation Application	FY19-20	5,000.00
YSC- Security Check System Replacement	FY19-20	20,000.00
Upgrade of JDE (Financial System)	FY20-21	300,000.00
CJIS (Jail, Sheriff, etc.)	FY20-21	1,500,000.00
Building Projects/Equipment -		
Juvenile Court - Renovation and Remodel of Courtrooms (3)	FY19-20	unknown
County Sheriff - Gun Range - \$200,000 per year	FY19-20	500,000.00
County Sheriff - Body Cameras - \$60,000 per year	FY20-21	200,000.00
District Court - Upgraded cabling, Elmos, TVs and speakers - 8 courtrooms	FY19-21	197,960.00
Election Commissioner - voting machines	FY21-22	2,500,000.00
Vehicles -		
3 vehicles - fleet management	FY18-19	75,000.00
Time Clocks / Scheduling software	FY18-19	unknown
		5,405,365.00

Lancaster County
Building Fund Budget - 51

	FY19 <u>Budget</u>	Expended <u>1/31/2019</u>
Property Management Properties		
5161 Youth Assessment	992,732.00	588,847.00
5163 Shop/Unallocated	-	-
5164 Trabert Hall	-	-
5165 Motor Vehicle Building	142,350.00	-
5166 Mental Health Center	-	-
5168 605 Building	156,000.00	85,750.00
5169 Crisis Center	-	-
	<u>1,291,082.00</u>	<u>674,597.00</u>
Joint PBC Properties		
9810 City/County/Hall of Justice	100,000.00	6,860.00
Other Buildings		
9840 Misc Buildings	572,500.00	5,436.68
Refunds to State		-
TOTAL BUILDING FUND	1,963,582.00	686,893.68
Balance @ 12-31-18		946,160.00

FY18-19 Requests:

Youth Services Center

Replace transfer switchgear in existing generator	**	2,900.00	
Replace compressor		25,000.00	
LED lighting upgrades		5,000.00	
* Replace carpet		12,000.00	
* Repair sidewalk and driveway		<u>2,000.00</u>	46,900.00

Motor Vehicle Building (46th & R)

* Parking lot repairs		46,000.00	
* Replace asphalt shingled roof		50,000.00	
* Remove Garage door and convert to office use		37,850.00	
* New Door on south side		<u>8,500.00</u>	142,350.00

Misc Buildings - Driver's Testing

* Replace asphalt shingled roof		26,000.00	
* Replace one of two furnaces		7,500.00	
* Concrete Curb repair		2,000.00	
Repair and repaint rusted light poles		<u>2,500.00</u>	38,000.00

Misc Buildings - Election Commission

Add additional security lighting		1,500.00	
HVAC replacement		<u>20,000.00</u>	21,500.00

Request from County Property Management

248,750.00

FY2018-19 Building Fund Issues -

605 Building - rent for space not in service (BU 5168)	147,000.00
Emergency Management Renovation and Relocation - Meco-Henne Contracting - \$1,156,542	643,183.00
Extension Building (BU 9840) - Future Upgrades	250,000.00
County Facility Needs Report (Kerin) - waiting on RFP (Kerin discussed at 3-1-18 staff meeting)	
Extension Building - 2 air conditioning units	100,000.00
Extension Building - Upgrade public restrooms	83,000.00
YSC - Security System Upgrade	136,000.00
Corrections - Vicon digital video management system	80,000.00
Office Space Remodel - County Sheriff	100,000.00
Juvenile Probation - tackboards	9,000.00
Total Requests	1,796,933.00

LANCASTER COUNTY
FY2018-19 KENO FUND BUDGET

	<u>FY2018-19 BUDGET</u>	
PREVENTION GRANTS (5% OF RECEIPTS)	60,000	
WEBSITE	50,000	
EAST BELTWAY	2,229,555	
ROADSIDE MEMORIAL	1,500	
TRANSFER TO GENERAL FUND (PROPERTY TAX RELIEF) (The Bridge Funding and Human Services Intern)	130,000	
SINKING FUND - FUTURE PROJECTS	<u>500,000</u>	
	2,971,055	
	Fund Balance 6/30/2018	2,971,055
	Estimated Receipts (18-19)	<u>1,250,000</u> (Cash Reserve)
		<u>4,221,055</u>

Future Needs (Mid Year)

County Facility Needs Report (Building Fund)

County Assessor/Register of Deeds -

- Office Remodel - in conjunction with Treasurer's office
- Replacement of appraiser's field tablets, within three years
- Leasing of Vehicles
- In-vehicle work stations
- Training and Education - 10 retirements over next 4 years
- 2 to 4 additional FTE's
- Informal hearing location issues/options

Election Commissioner -

- New Vote Tabulating Equipment (FY20) 70,000
- Handicapped Accessible Voting Equipment (FY22)
- Security System (possibility of Building Fund) 24,390

Juvenile Court -

- Increase rate paid to counsel from \$65 to \$75 125,000

District Court -

- Courtroom equipment updates and wiring (8 courtrooms) 197,960

Extension -

- Replace two A/C rooftop units - \$100,000 in the building fund

Records Management -

- Replacement Vehicle
- Scanner

County Sheriff -

- Office Remodel (FY20) need additional funding 95,000
- CJIS (\$50,000 per 10 years) 500,000
- Body-worn cameras
- Firearms Range Renovation or Relocation 500,000
 - (\$50,000 per 10 years)
- Pistol Replacement (\$7,500 per 8 years) 60,000
- Patrol Rifle Replacement (\$3,000 per 15 years) 45,000
- One Deputy for the next four years 80,000
- One FTE for Title Inspections 50,000

County Attorney - 4 Attorneys and 2 Staff Expansion of the 605 Building for future office	
Corrections -	
Concrete Repairs	40,000
45' Boom Lift	35,000
CCS - LMHP	80,000
Juvenile Probation - Furniture or office space enhancement - no additional staff	
Youth Services Center - Security System - possible additional costs Computer Equipment	18,500
Human Services - Diversion Officer (Grant will be no longer)	68,000
JBC	300,000
County Engineer - Road and Bridge Funding Gap Lack of internet outside of Lincoln East Beltway Corridor purchases Aging Fleet Issues	9,000,000



2019-20 BUDGET PROCESS

OpenGov

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 Unresolved Issues
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 \$185 million in expenditures.	\$112,234	\$109,579	\$2,565		\$90			\$112,234
Budget & Fiscal		23-1608, Uniform Grant Guidance (2 CFR 200), Auditor of Public Accounts Title 41	Prepare County Financial Reports	Prepare all adjusting year end journal entries along with the financial statements and footnotes for the County and Crisis Center audits; Prepare the Schedule of Expenditures of Federal Awards for the annual Single audit; Monitor and reconcile fixed asset information; File semi-annual reports with the Nebraska Department of Economic Development for the Revolving Loan Program; Prepare legislative fiscal notes when needed. The financial reports process requires involvement of Budget & Fiscal Officer (20%), Accountant (30%) and Grant Coordinator (15%).	\$92,410	\$89,837	\$2,393		\$180			\$92,410

PRIOR YEAR INSTRUCTION MEMO

MEMORANDUM

TO: All County Departments
FROM: Todd Wiltgen, Chair
DATE: March 2, 2018
RE: 2018-19 Budget Requests

The County Board recently reviewed the status of the 2017-18 County budget, as well as some additional costs which we will be facing during the next few years. Several important issues are worth noting:

1. Payroll costs, which include benefits, increase on an annual basis by approximately \$2 million.
2. Current property tax reduction proposals before the Legislature as well as other possible reductions from state agencies could have an impact on our spending and revenue choices.
3. Lancaster County has future needs in regards to building projects and technology upgrades.

The County Board is asking that FY2018-19 budget requests for operating costs and capital outlay maintain the same level of funding as the adopted FY2017-18 budget. Please review and determine the essentials for each service. Tough decisions will have to be made to balance the budget so the County Board is challenging each department to review their services provided and identify any efficiencies.

Service Based budgets will be completed again for FY2018-19. The County Board feels this process is a way to better explain the link between services and annual cost. Each department should be prepared to discuss level of services provided and change in cost from the previous year during the budget hearings.

The County Board discussed some future building projects and technology upgrades during the mid year budget review and would like each department to identify projects and upgrades that could have an affect on future county budgets. The budget instructions will include additional information on the new spreadsheet.

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 6, 2018.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the Federal Grants form listing the federal grants your department has been awarded or will receive for FY2018-19. 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 FY2018-19 need and obtain a cost estimate from Information Services. Your request for FY2018-19 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 FY2017-18 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 FY2017-18 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: April 5, 2018
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 19, 2018

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

TUESDAY, APRIL 24, 2018

Adult Probation (674)
Emergency Management (693)
Juvenile Probation (673)

THURSDAY, APRIL 26, 2018

Records Management (648)
Weed Control (64)
County Treasurer (603)

THURSDAY, MAY 3, 2018

County Extension (645)
Youth Services Center (678)

TUESDAY, MAY 8, 2018

County Engineer (703, 21, 22)

THURSDAY, MAY 10, 2018

Crisis Center (63)
Community Corrections (676)

THURSDAY, MAY 17, 2018

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

TUESDAY, MAY 22, 2018

Corrections (671, 52)
County Assessor/ROD (605, 606)
BOE (618)

TUESDAY, MAY 29, 2018

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

THURSDAY, MAY 31, 2018

County Court (622)
County Clerk (602)
Property Management (66, 51)

TUESDAY, JUNE 5, 2018

County Sheriff (651)
Clerk of the District Court (621, 627, 751)
County Attorney (652)

TUESDAY, JUNE 12, 2018

Administrative Services (613)
Election Commissioner (607)

THURSDAY, JUNE 14, 2018

Visitors Promotion (18, 19)
Public Defender (625)

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