

2021 Budget Presentation



The mission of the Lancaster County Government is to create a government that is effective, cost efficient and consumer friendly.

2021 Budget

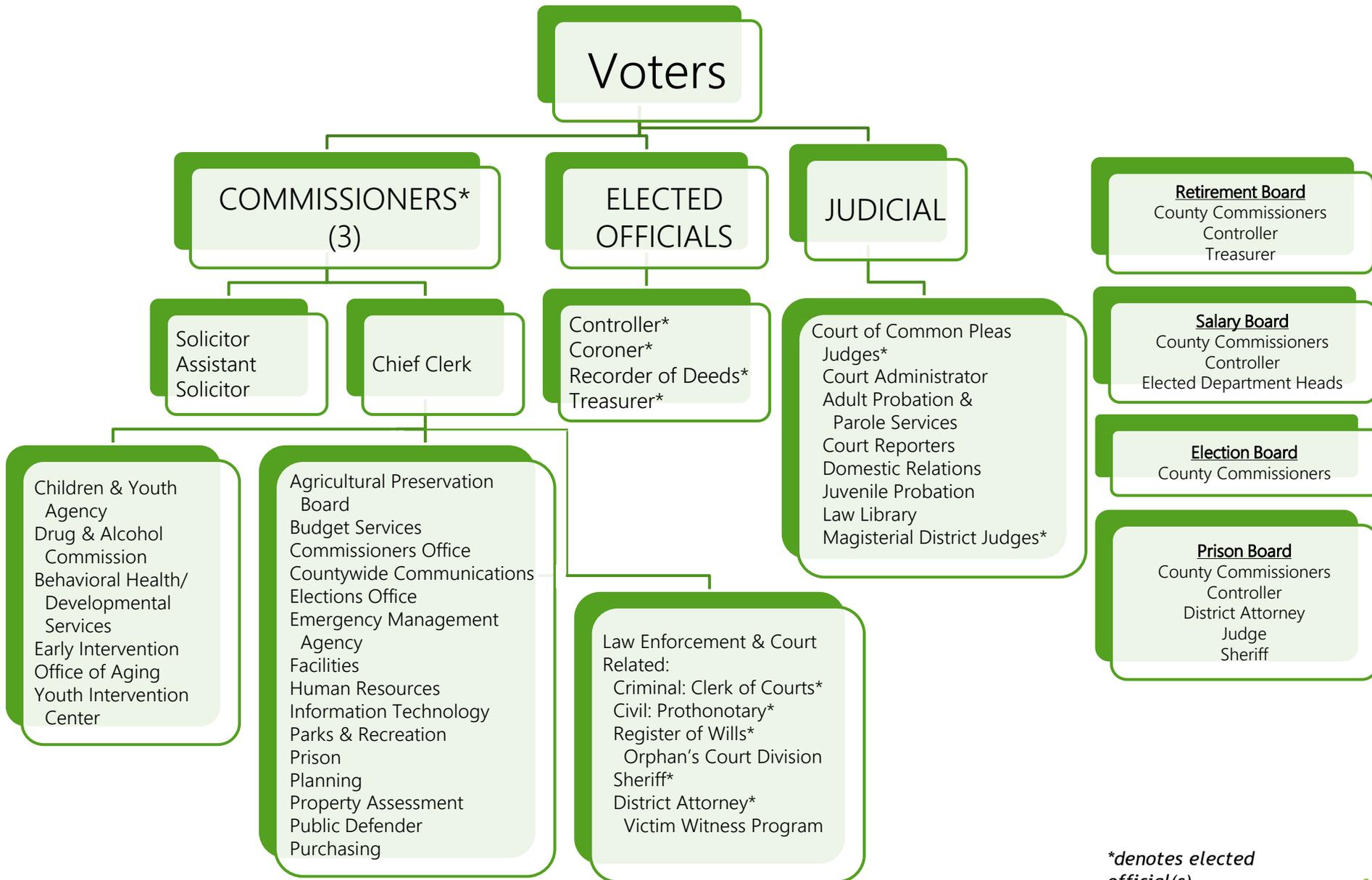
Agenda



1. Welcoming remarks
2. 2021 Budget Highlights
3. 2021 Budget Resolution
4. 2020-2021 Comparison
5. Budget Breakdowns (Charts)
6. Millage Rate History
7. Payroll Data
8. Fund Balance Historical Data
9. Commissioners' comments
10. Public comments and questions



Lancaster County Organizational Chart – 3rd Class County



*denotes elected official(s)

2021 Budget

Budget Highlights



- Total Consolidated Budget = \$334,506,584
 - ✓ General Fund Budget = \$215,303,987
 - ✓ Funded Agencies = \$119,202,597

- Balanced Budget for FY 2021.
 - ✓ GF Revenue Exceeds Expenses by \$75,000
 - ✓ GF Balance at 12/31/2021 projected at \$43,289,575

- No Tax Increase for 2021
 - ✓ Millage Rate remains at 2.911 mills

2021 Budget

Proposed Resolution Revenue



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
REVENUE			
County Tax Receipts—2021			
Real Estate (2.911 Mills)	\$122,205,605		\$122,205,605
Delinquent Taxes	\$2,075,000		\$2,075,000
Total County Tax Receipts—2021	\$124,280,605		\$124,280,605
State & Federal Grants—2021	\$5,183,253	\$89,189,921	\$94,373,174
Fees & Fines—2021	\$36,284,310	\$5,331,032	\$41,615,342
Interest Earnings—2021	\$200,000	\$30,000	\$230,000
County Match-2021		\$13,851,119	\$13,851,119
TOTAL 2021 RECEIPTS	<u>\$165,948,168</u>	<u>\$108,402,072</u>	<u>\$274,350,240</u>
Fund Balance Available 12/31/20	\$43,214,575	\$8,851,036	\$52,065,611
Reserve for Encumbrances	\$6,141,244	\$1,949,489	\$8,090,733
Total Receipts & Fund Balance	\$215,303,987	\$119,202,597	\$334,506,584

2021 Budget

Proposed Resolution Expenditures



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
Payroll & Fringe Benefits	\$89,493,900	\$37,402,905	\$126,896,805
Other Operating Expenditures	\$33,594,290	\$66,846,902	\$100,441,192
Capital	\$1,394,841	\$7,232,985	\$8,627,826
Debt Service	\$21,704,717		\$21,704,717
Radio Project Lease & Interest	\$2,226,973		\$2,226,973
Voting Machine Lease	\$579,007		\$579,007
County Match	\$13,851,119		\$13,851,119
Affiliated Agency/Capital Project Grants	\$2,608,195		\$2,608,195
RRTA Funding	\$420,126		\$420,126
TOTAL 2021 OPERATING EXPENDITURES	\$165,873,168	\$111,482,792	\$277,355,960
2020 Commitments Expended in 2021	\$6,141,244	\$1,949,489	\$8,090,733
Fund Balance Remaining 12/31/21	\$43,289,575	\$5,770,316	\$49,059,891
Total 2021 Operating Expenditures			
And Fund Balance Remaining 12/31/21	\$215,303,987	\$119,202,597	\$334,506,584

TAX RATE ON ASSESSED VALUE OF REAL ESTATE = 2.911 MILLS

TAXABLE ASSESSED VALUE = \$43,190,458,700

TAX INCREASE OVER 2020 = 0%

2021 Budget

General Fund Expense Budget Increases and Decreases



	2021 Budget	2020 Budget	2021 vs 2020 Variance
Salary and Wages	\$ 65,183,561	\$ 63,223,788	\$ 1,959,773
Equipment Maintenance & Repair	4,411,874	3,988,277	423,597
Machinery & Equipment	428,700	89,335	339,365
Other Contractual Services	4,040,655	3,711,987	328,669
Printing	660,662	365,203	295,459
Other Professional Services	6,692,406	6,480,073	212,333
Rent	3,097,061	2,951,528	145,533
Payroll Taxes (FICA)	4,982,332	4,839,082	143,250
Other Increases Less Than \$143,250	27,770,685	27,049,848	720,837
Bond Redemption	\$ 14,391,600	\$ 16,896,400	\$ (2,504,800)
Interest Expense	7,313,117	7,698,757	(385,640)
Program Support Payment/Agency Grants	2,715,395	2,972,895	(257,500)
Capital BlueCross	12,656,527	12,847,200	(190,673)
Computer Software	259,642	432,114	(172,472)
Other Decreases Less Than \$172,472	11,268,951	11,768,876	(499,925)
Grand Total	\$ 165,873,168	\$ 165,315,362	\$ 557,806

2021 Budget

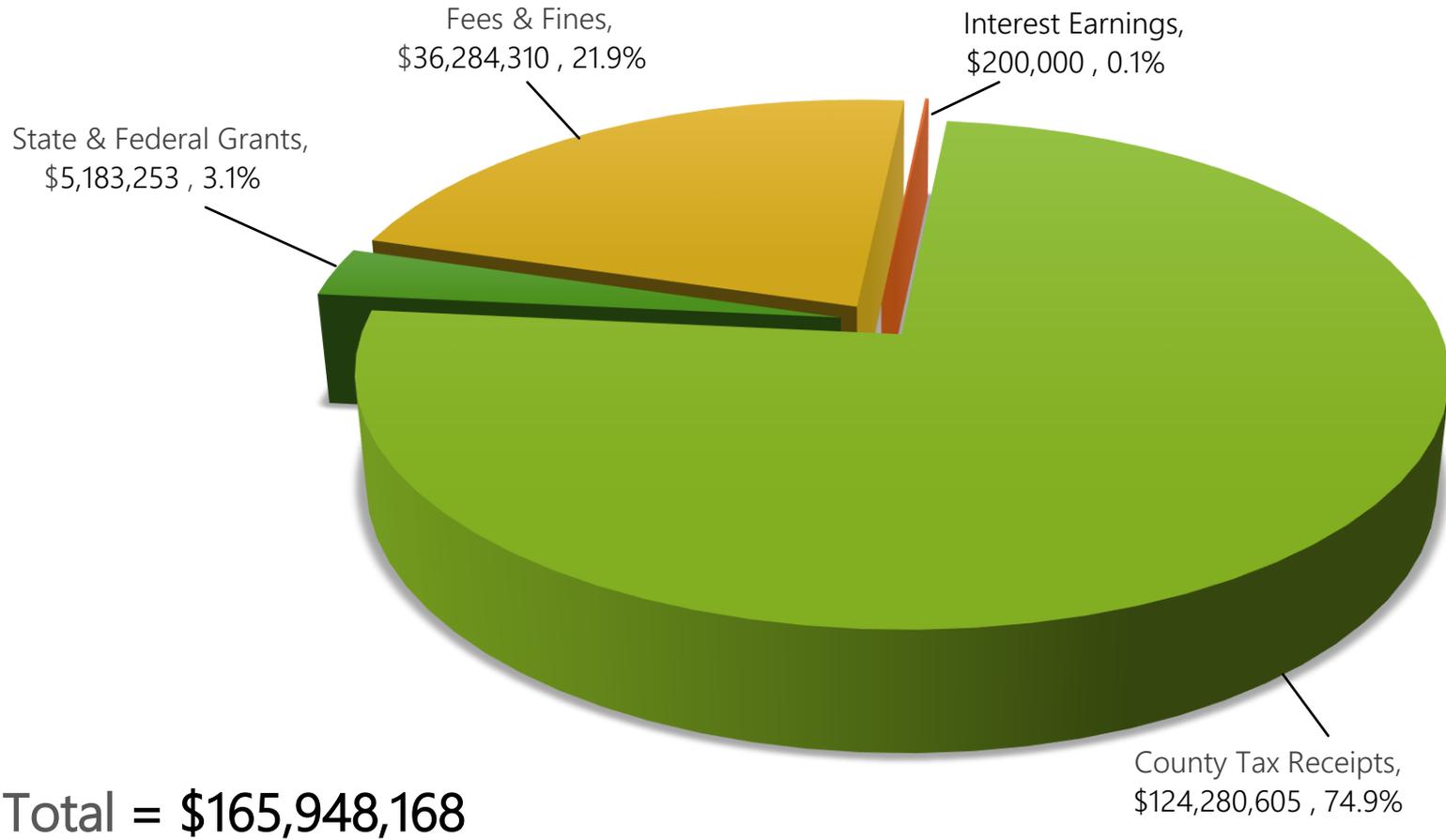
2021 vs. 2020 General Fund Comparison



REVENUE	<u>2021 BUDGET</u>	<u>2020 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>2019 BUDGET</u>
County Tax Receipts	\$124,280,605	\$123,244,737	\$1,035,868	0.84%	\$122,058,866
State & Federal Grants	\$5,183,253	\$5,354,109	(\$170,856)	-3.19%	\$4,703,833
Fees & Fines	\$36,284,310	\$35,693,398	\$590,912	1.66%	\$35,246,671
Interest Earnings	\$200,000	\$1,100,000	(\$900,000)	-81.82%	\$1,000,000
TOTAL RECEIPTS	<u>\$165,948,168</u>	<u>\$165,392,244</u>	<u>\$555,924</u>	<u>0.34%</u>	<u>\$163,009,370</u>
EXPENDITURES					
Payroll & Fringe Benefits	\$89,493,900	\$87,618,271	\$1,875,629	2.14%	\$85,971,015
Other Operating Expenditures	\$33,594,290	\$32,045,262	\$1,549,028	4.83%	\$31,786,723
Capital	\$1,394,841	\$1,137,089	\$257,752	22.67%	\$1,268,782
Debt Service	\$21,704,717	\$24,595,156	(\$2,890,439)	-11.75%	\$24,639,138
Radio Lease & Interest	\$2,226,973	\$2,226,973	\$0	0.00%	\$2,226,973
Voting Machine Lease	\$579,007	\$595,258	(\$16,251)	-2.73%	\$0
County Match	\$13,851,119	\$13,831,538	\$19,581	0.14%	\$13,943,378
Affiliated Agency Grants	\$2,608,195	\$2,865,695	(\$257,500)	-8.99%	\$2,865,695
RRTA Funding	\$420,126	\$400,120	\$20,006	5.00%	\$0
TOTAL OPERATING EXPENDITURES	<u>\$165,873,168</u>	<u>\$165,315,362</u>	<u>\$557,806</u>	<u>0.34%</u>	<u>\$162,701,704</u>

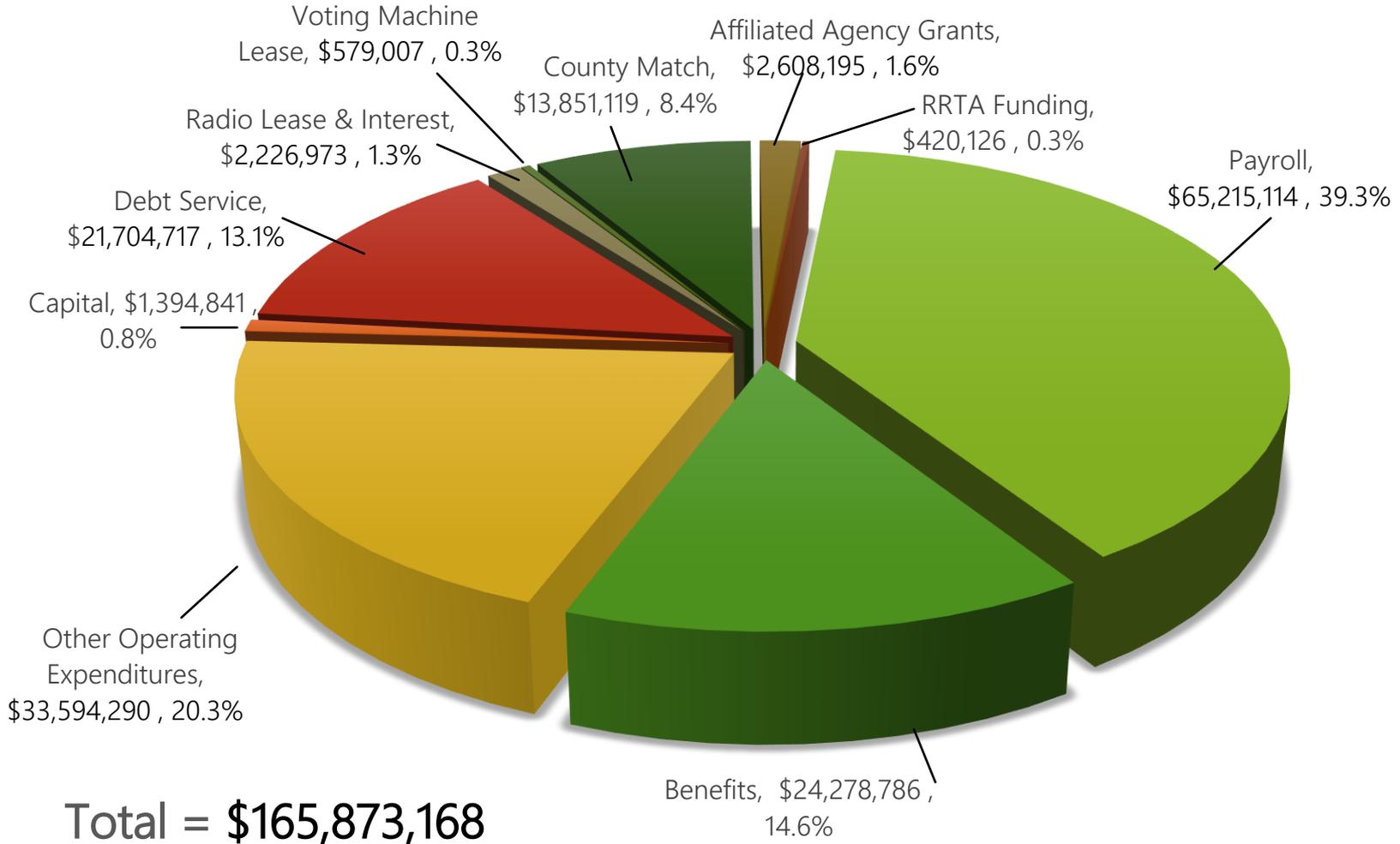
2021 Budget

General Fund Revenue Breakdown



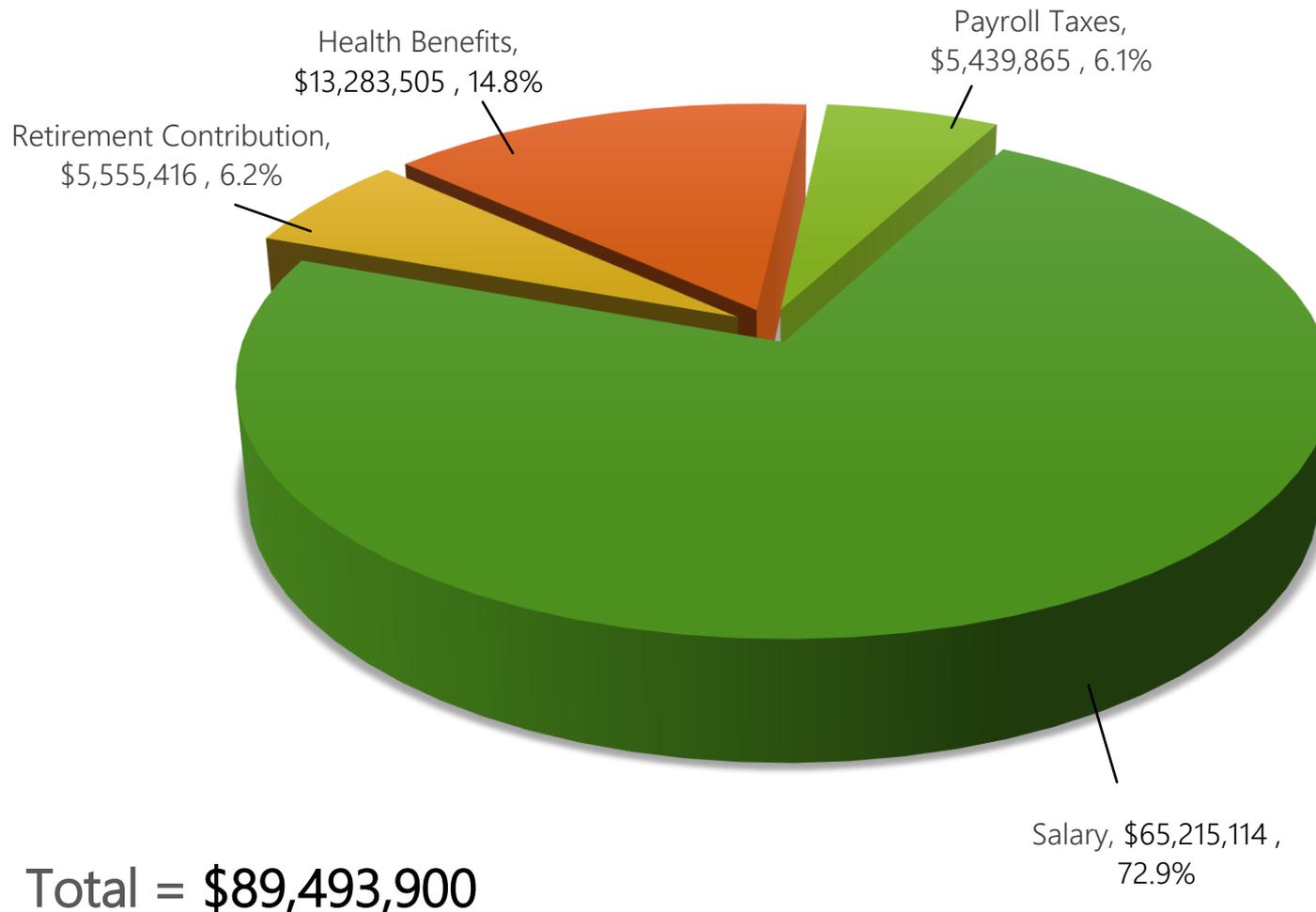
2021 Budget

General Fund Expenses Breakdown



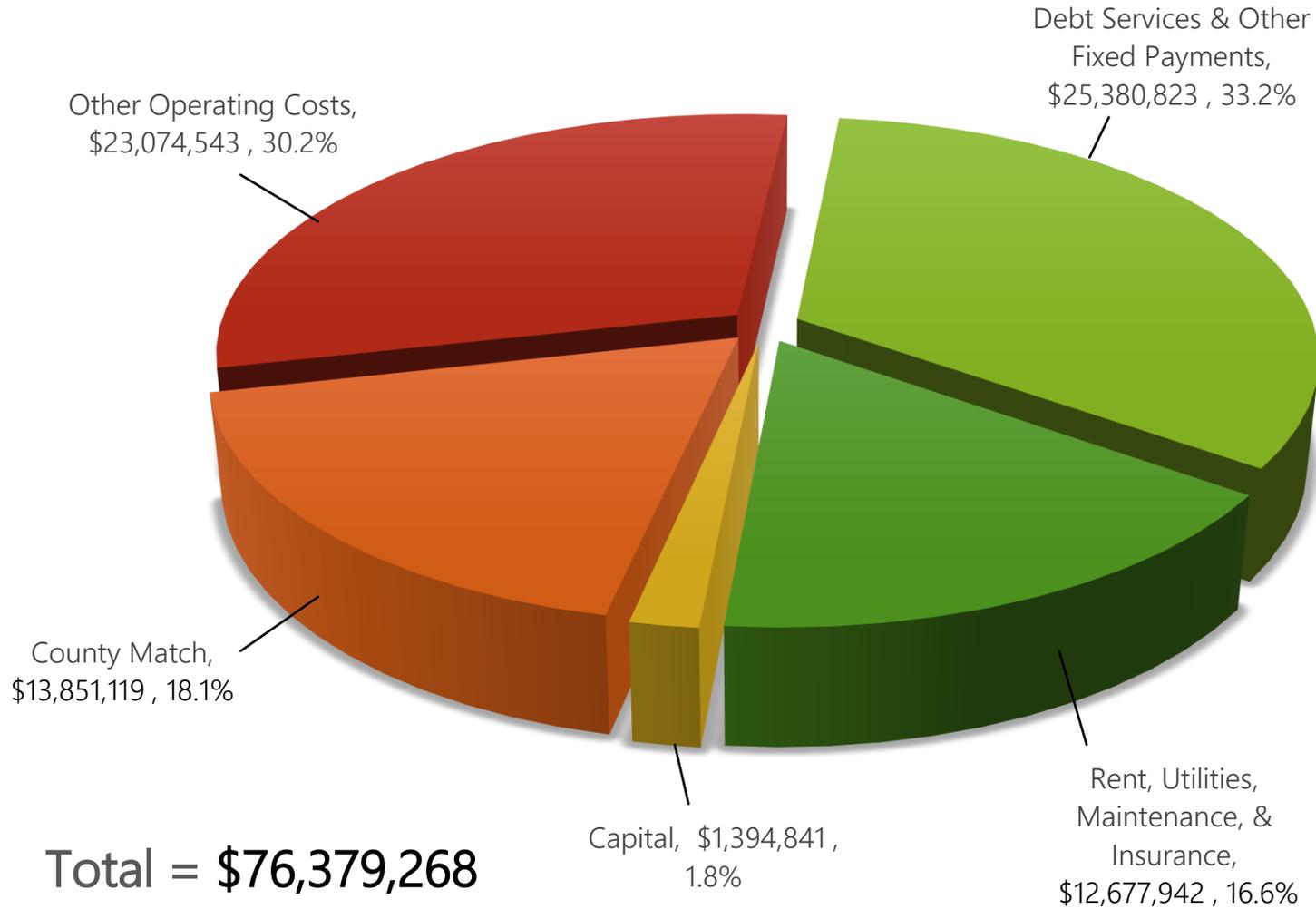
2021 Budget

General Fund Payroll Expense Budget



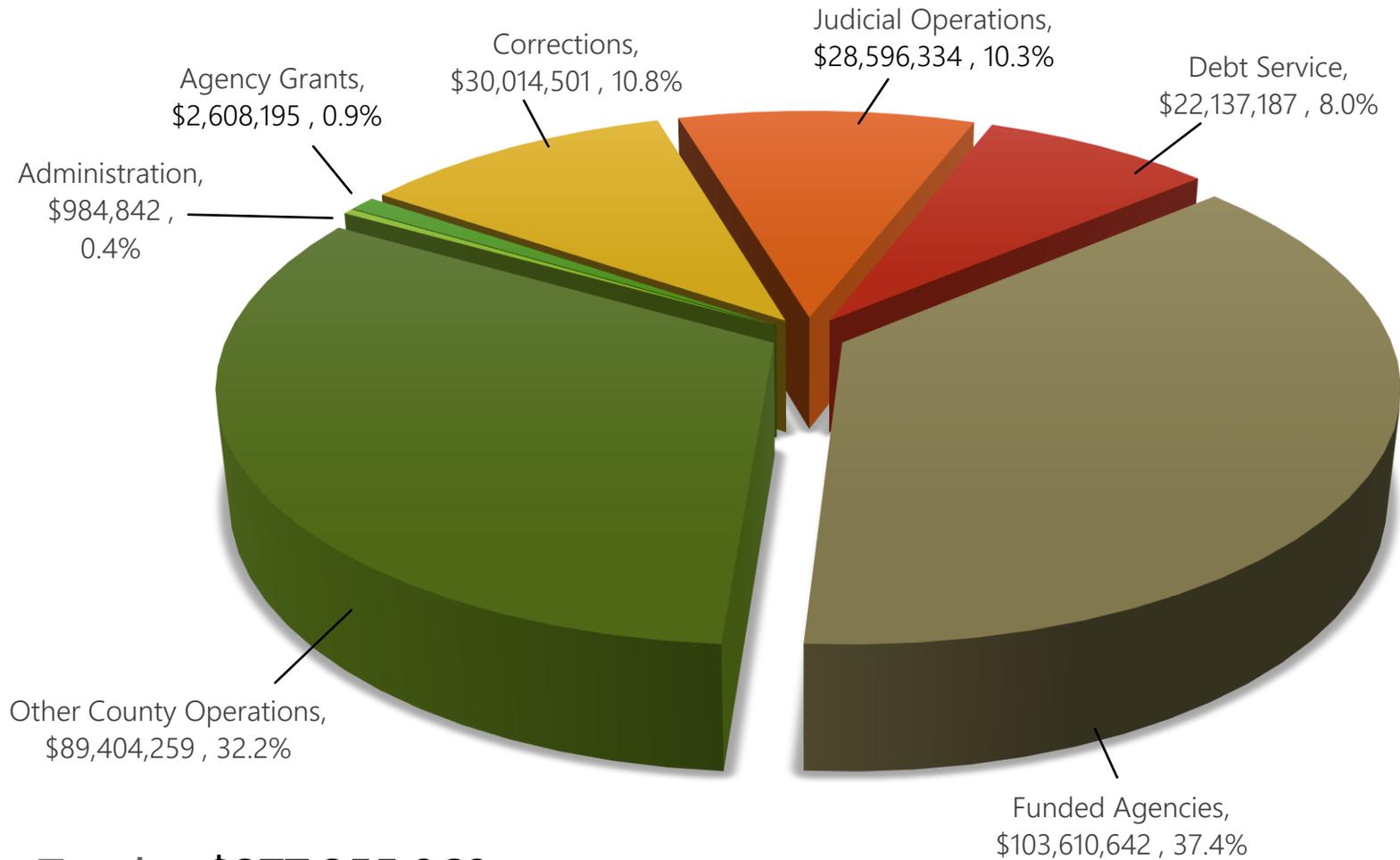
2021 Budget

General Fund Operating Expense Budget Breakdown



2021 Budget

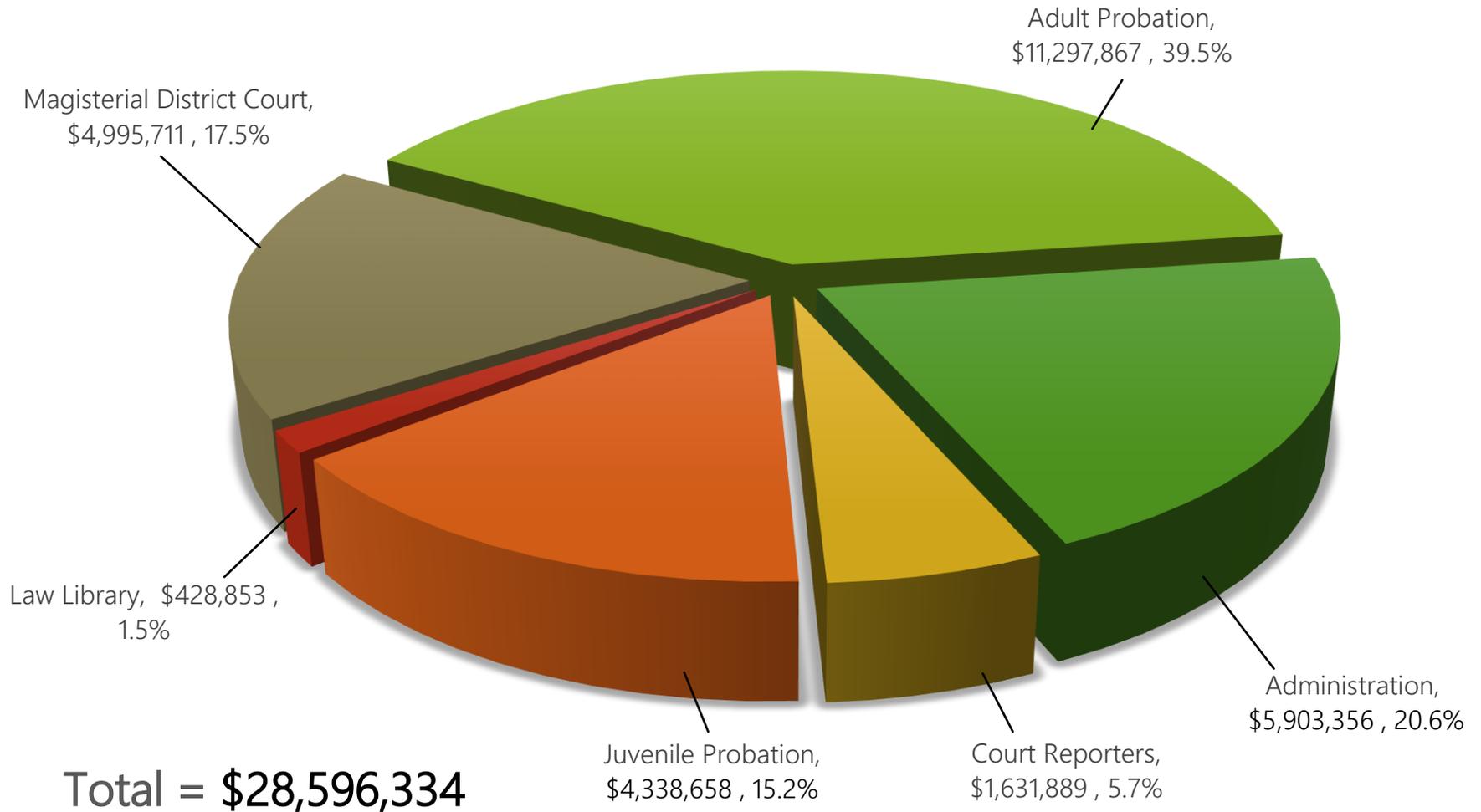
County Budget Expense Breakdown (All Funds)



Total = \$277,355,960

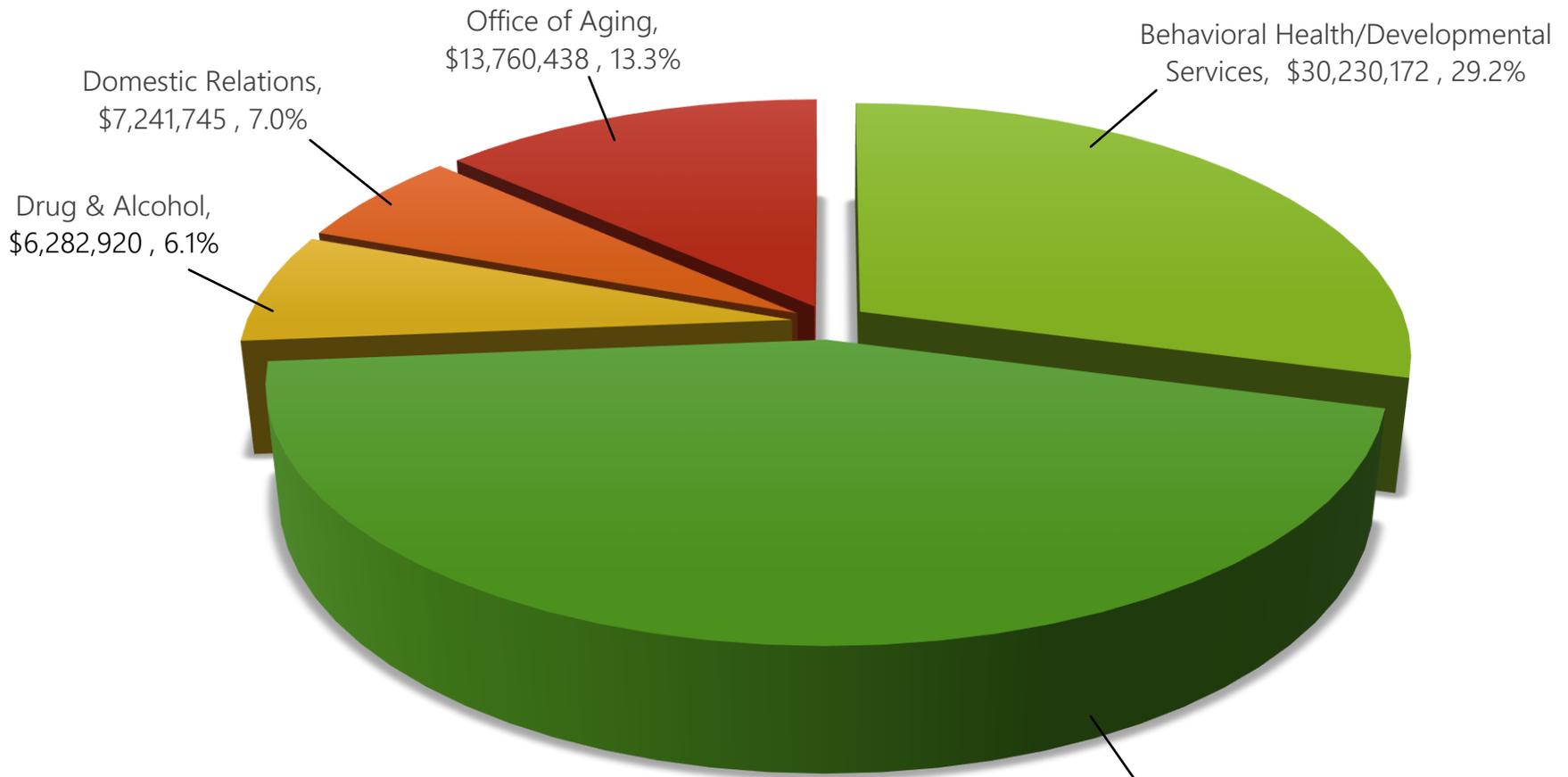
2021 Budget

Expenses for Judicial Operations (General Fund)



2021 Budget

Expenses for Funded Agencies (Other Funds)



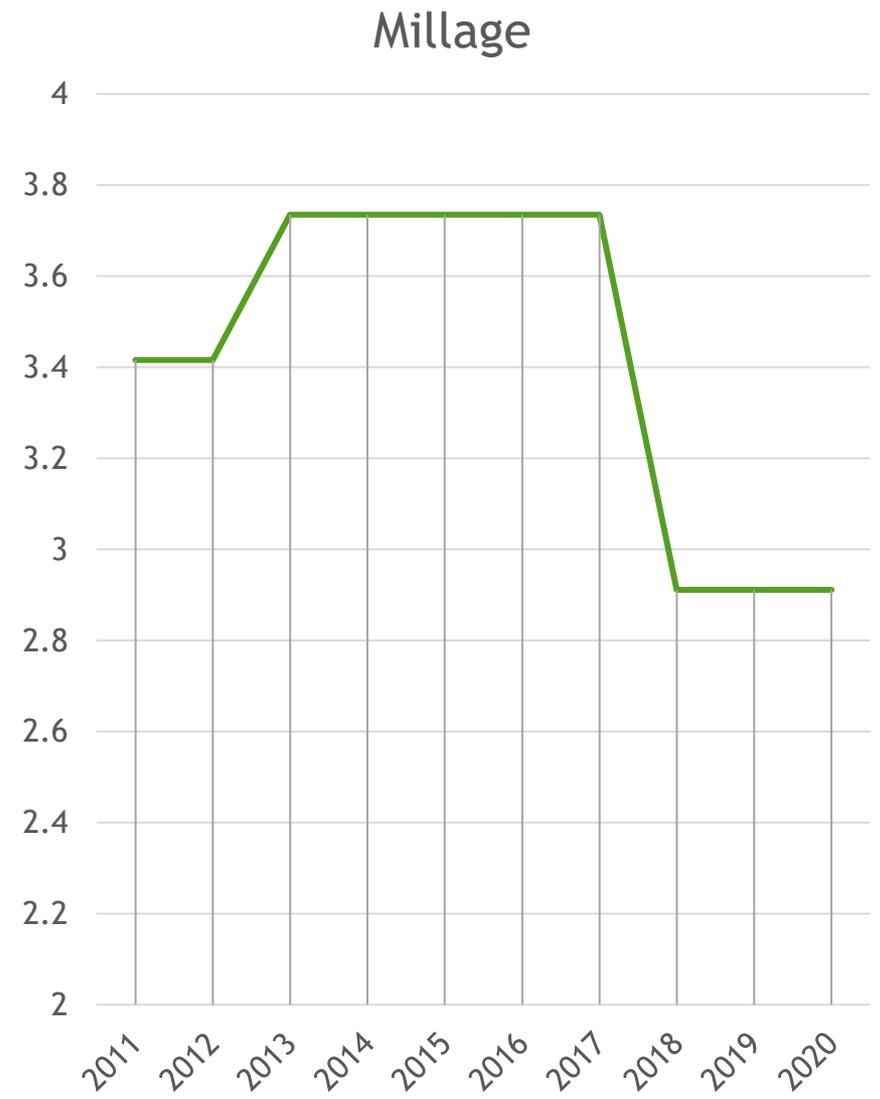
Total = \$103,610,642

2021 Budget

Millage Rate History



2012	• 3.416 County millage (0% increase)
2013	• 3.735 County millage (9.3% increase)
2014	• 3.735 County millage (0% increase)
2015	• 3.735 County millage (0% increase)
2016	• 3.735 County millage (0% increase)
2017	• 3.735 County millage (0% increase)
2018	• 2.911 County millage (0% <u>revenue</u> increase) • Reassessment
2019	• 2.911 County millage (0% increase)
2020	• 2.911 County millage (0% increase)
2021	• 2.911 County millage (0% increase)



2021 Budget

Payroll- Employees by Department 2019-2021 (All Funds)



		Actual Payroll Count 12/2019	Actual Payroll Count 12/2020	Funded 2021
A1111	Commissioners Office	9	9	9
A1112	Purchasing	10	10	11
A1113	Human Resources	8	7	8
A1120	Budget Services	3	3	3
A1212	Property Assessment	20	21	22
A1218	Veterans Affairs	3	4	4
A1219	Legal Department	6	7	7
A1220	Voter Registration	17	16	20
A1400	Treasurers Office	13	11	12
A1511	Controllers Office	23	23	24
A1611	Recorder of Deeds	8	6	8
A1700	Tax Collectors	13	12	12
A1800	Parks	28	23	58
A2100	Public Safety Training Center	11	11	11
A2311	Public Defender	41	39	41
A2400	Emergency Management	7	7	8
A2413	Communications	90	94	112
A2600	Planning	28	28	32
A2700	Ag Preserve	6	6	6
A2800	Information Technology	43	45	46
A3100	Facilities Management	30	31	48
B1111	Court Administration	20	19	20
B1112	Law Library	3	2	3
B1115	Legal Services	61	59	65
B1116	Court Reporters	16	12	19
B1117	Jury Services	1	1	1
B1118	Domestic Relations	89	88	102
B1120	APPS - Supervision Services	119	115	122
B1121	Juvenile Probation	54	52	55
B1127	APPS- Collections Unit	9	10	10
B1131	APPS - Domestic Violence Unit	8	8	9
B1148	APPS - Drug Court	5	5	5
B1149	APPS - Mental Health Court	1	1	1
B1211	Clerk of Courts Office	21	17	19
B1300	District Attorneys Office	86	83	88
B1411	Register of Wills Office	9	8	9
B1511	Prothonotary	27	25	27
B1600	Magisterial District Courts	93	94	101
B1711	Sheriffs Office	69	74	81
B1811	Coroners Office	8	10	10
C1200	Prison	270	249	292
C1411	Youth Intervention Center	89	89	112
D1400	Children & Youth	142	134	142
D1600	Office of Aging	82	76	90
D1700	Drug & Alcohol	8	10	11
D1800	Behavioral Health	106	106	124
D1900	Developmental Services	55	53	58
D2100	Early Intervention	27	29	36
Grand Total		1895	1842	2114

Data includes full-time and part-time positions.

2021 Budget

Payroll- Employees by Department 2019-2021 (General Fund)



		Actual Payroll Count 12/2019	Actual Payroll Count 12/2020	Funded 2021
A1111	Commissioners Office	9	9	9
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B1127	APPS- Collections Unit	9	10	10
B1131	APPS - Domestic Violence Unit	8	8	9
B1148	APPS - Drug Court	5	5	5
B1149	APPS - Mental Health Court	1	1	1
B1211	Clerk of Courts Office	21	17	19
B1300	District Attorneys Office	86	83	88
B1411	Register of Wills Office	9	8	9
B1511	Prothonotary	27	25	27
B1600	Magisterial District Courts	93	94	101
B1711	Sheriffs Office	69	74	81
B1811	Coroners Office	8	10	10
C1200	Prison	270	249	292
Grand Total		1296	1256	1437

Data includes full-time and part-time positions.

2021 Budget

Payroll- Employees by Department 2019-2021 (Other Funds)



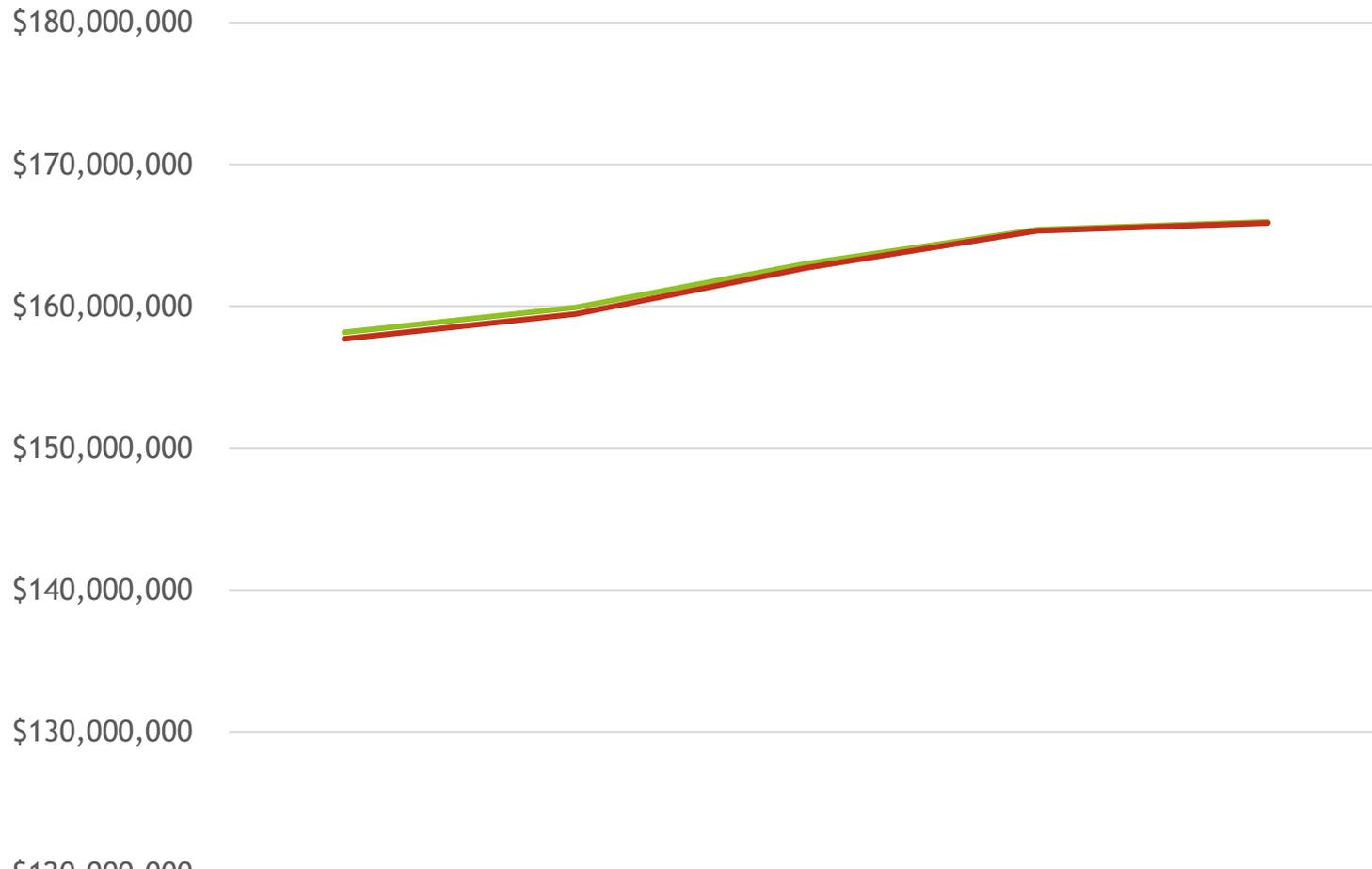
		Actual Payroll Count 12/2019	Actual Payroll Count 12/2020	Funded 2021
A3100	Facilities Management	1	1	2
B1118	Domestic Relations	89	88	102
C1411	Youth Intervention Center	89	89	112
D1400	Children & Youth	142	134	142
D1600	Office of Aging	82	76	90
D1700	Drug & Alcohol	8	10	11
D1800	Behavioral Health	106	106	124
D1900	Developmental Services	55	53	58
D2100	Early Intervention	27	29	36
Grand Total		599	586	677

Data includes full-time and part-time positions.

2021 Budget



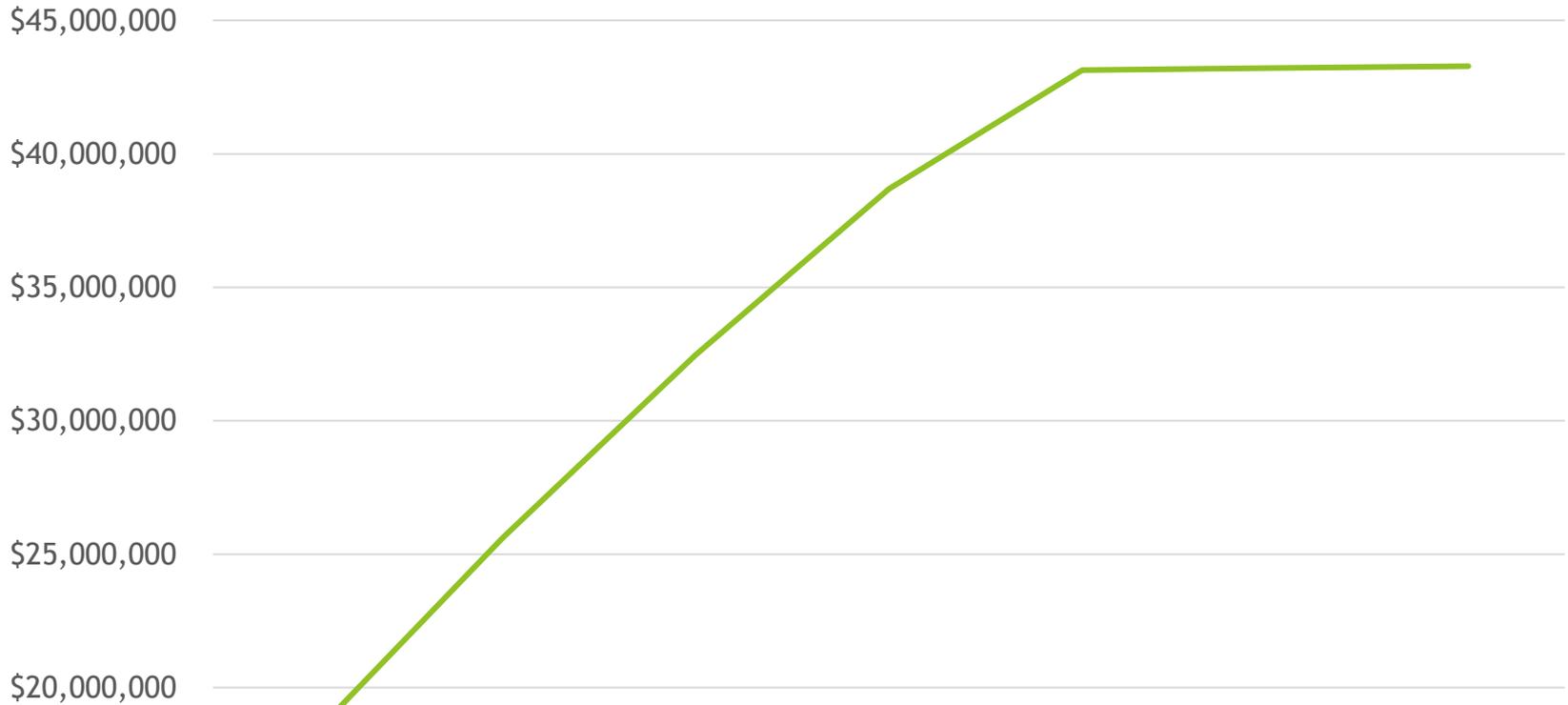
General Fund Revenue and Expense Budgets- 2017-2021



	2017	2018	2019	2020	2021
REVENUE	\$158,160,345	\$159,906,769	\$163,009,371	\$165,392,244	\$165,948,168
EXPENSE	\$157,689,974	\$159,448,894	\$162,701,704	\$165,315,362	\$165,873,168

2021 Budget

General Fund- Fund Balance History- 2015-2021



2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Estimated	2021 Estimated
\$18,093,812	\$25,612,405	\$32,471,990	\$38,687,981	\$43,137,693	\$43,214,575	\$43,289,575

2021 Budget

Commissioners & Public Comments/Questions

