

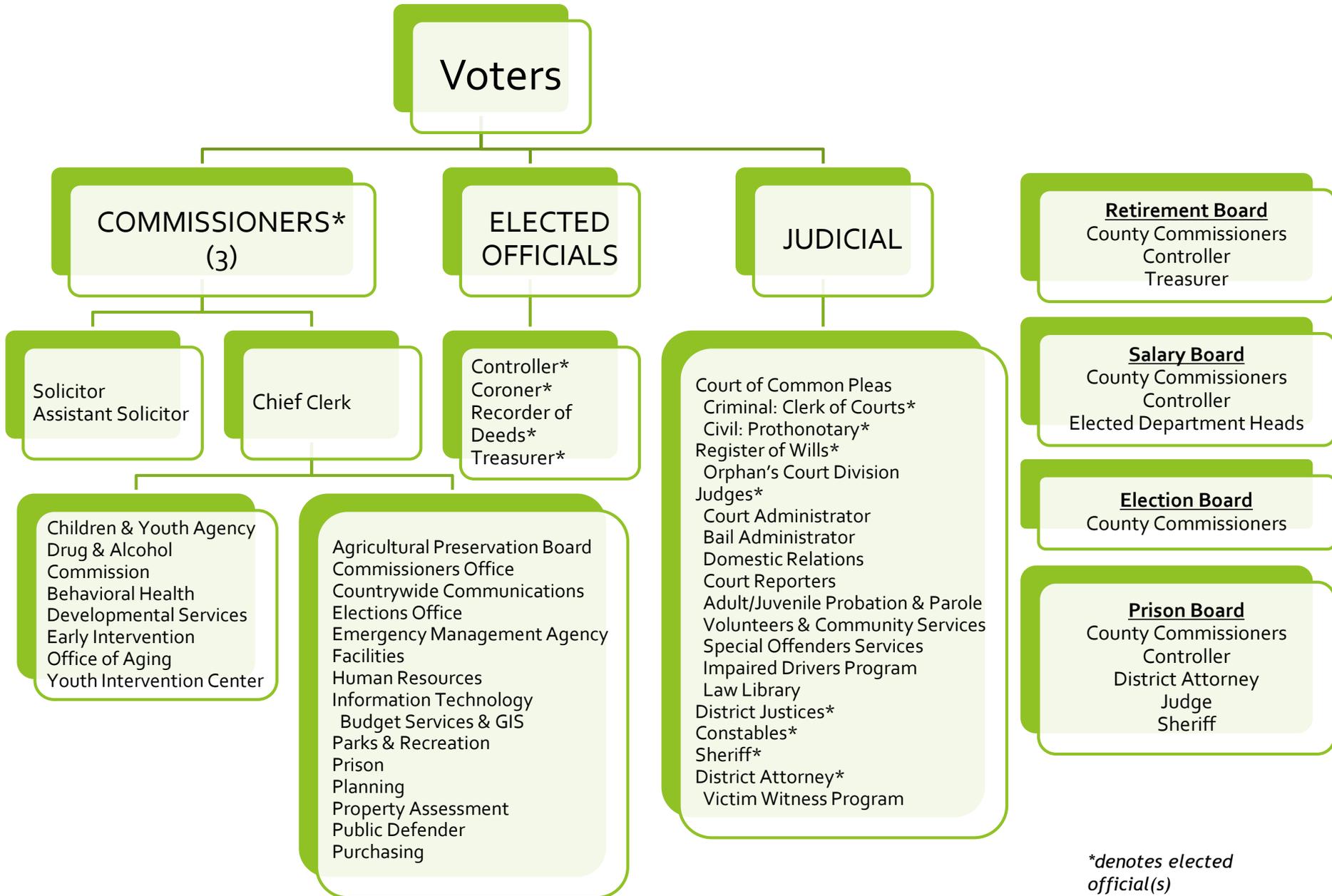
2018 Budget Presentation



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



Lancaster County Organizational Chart – 3rd Class County



1. Welcoming remarks
2. Administrative items
 - a. Cell phones off or on vibrate
 - b. Hold questions for the end
(3 minute time limit)
3. 2018 Budget Highlights
4. Revenue and Expenses
5. 2018 Budget Resolution
6. Commissioners' comments
7. Public comments and questions



2018 Budget

Budget Highlights



- Total Consolidated Budget = \$299,739,119
 - ✓ General Fund Budget = \$190,980,064
 - ✓ Funded Agencies = \$108,759,055

- Structurally Balanced Budget for 6th Year in a Row.
 - ✓ GF Revenue Exceeds Expenses by \$457,873
 - ✓ GF Balance at 12/31/2018 projected at \$26,540,649
 - ✓ In 2012, we were structurally unbalanced by \$8.3M and projecting a 12/31/12 Fund Balance of \$904,979

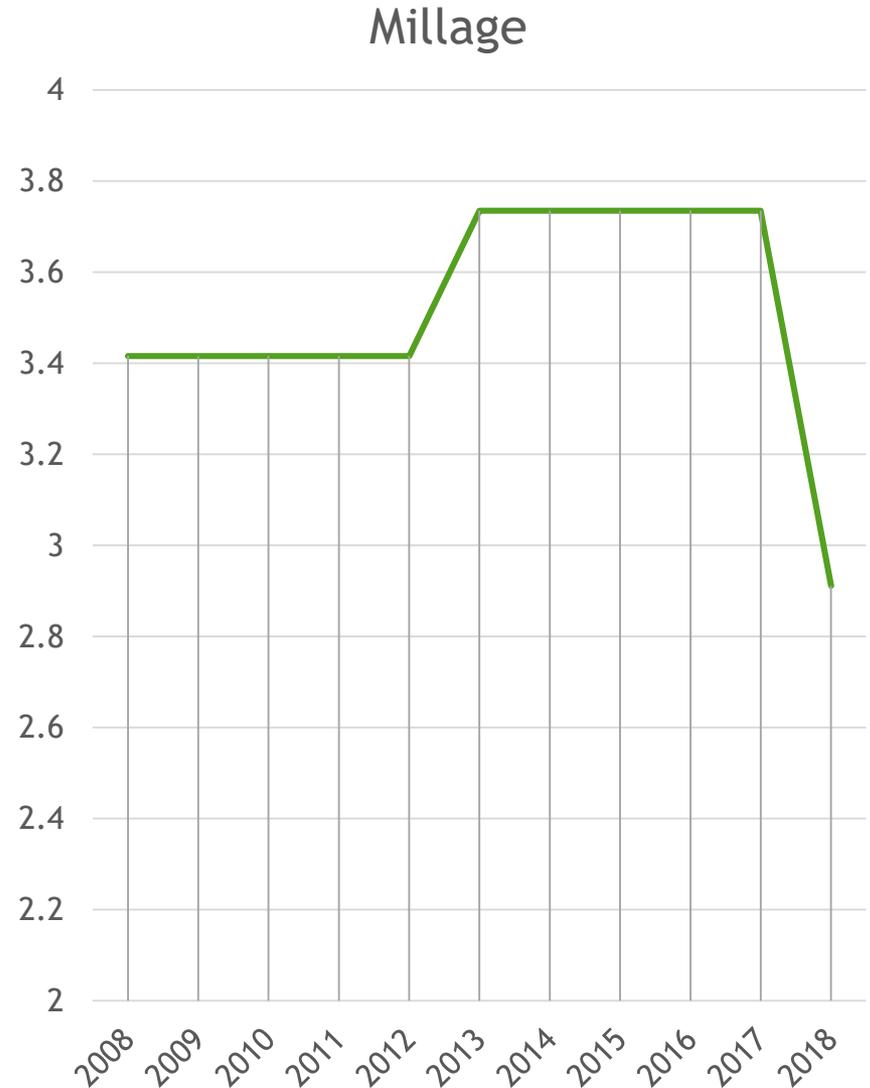
- Revenue Neutral- No Tax Increase.
 - ✓ New Millage Rate: 2.911 Mills

2018 Budget

Millage Rate History



2008	• 3.416 County millage (7.1% increase)
2009	• 3.416 County millage (0% increase)
2010	• 3.416 County millage (0% increase)
2011	• 3.416 County millage (0% increase)
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- reassessment (0% <u>revenue</u> increase)



2018 Budget

2018 Budget Resolution Revenue



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
County Tax Receipts--2018			
Real Estate (2.911 Mills)	\$117,476,526		\$117,476,526
Real Estate Natural Growth	\$525,071		\$525,071
Delinquent Taxes	\$2,235,000		\$2,235,000
Total County Tax Receipts--2018	\$120,236,597		\$120,236,597
State & Federal Grants--2018	\$5,033,810	\$82,891,230	\$87,925,040
Fees & Fines--2018	\$34,436,362	\$5,938,069	\$40,374,431
Interest Earnings--2018	\$200,000	\$22,535	\$222,535
County Match-- 2018		\$13,475,075	\$13,475,075
TOTAL 2018 RECEIPTS	<u>\$159,906,769</u>	<u>\$102,326,909</u>	<u>\$262,233,678</u>
Fund Balance Available 12/31/17	\$26,082,776	\$4,671,836	\$30,754,612
Reserve for Encumbrances	\$4,990,519	\$1,760,310	\$6,750,829
Total Receipts & Fund Balance	<u>\$190,980,064</u>	<u>\$108,759,055</u>	<u>\$299,739,119</u>

2018 Budget

2018 Budget Resolution Expenditures



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
Payroll & Fringe Benefits	\$82,830,407	\$36,103,021	\$118,933,428
Other Operating Expenditures	\$31,283,240	\$64,105,788	\$95,389,028
Capital	\$1,223,966	\$4,864,300	\$6,088,266
Debt Service	\$25,543,540		\$25,543,540
Radio Project Lease & Interest	\$2,226,973		\$2,226,973
County Match	\$13,475,075		\$13,475,075
Affiliated Agency/Capital Project Grants	\$2,865,695		\$2,865,965
TOTAL 2018 OPERATING EXPENDITURES	\$159,448,896	\$105,073,109	\$264,522,005
2017 Commitments Expended in 2018	\$4,990,519	\$1,670,310	\$6,750,829
Fund Balance Remaining 12/31/18	\$26,540,549	\$1,925,636	\$28,466,285
Total 2018 Operating Expenditures And Fund Balance Remaining 12/31/18	\$190,980,064	\$108,759,055	\$299,739,119

TAX RATE ON ASSESSED VALUE OF REAL ESTATE = 2.911 MILLS

TAXABLE ASSESSED VALUE = \$41,790,150,700

TAX INCREASE OVER 2017 = 0%

2018 Budget

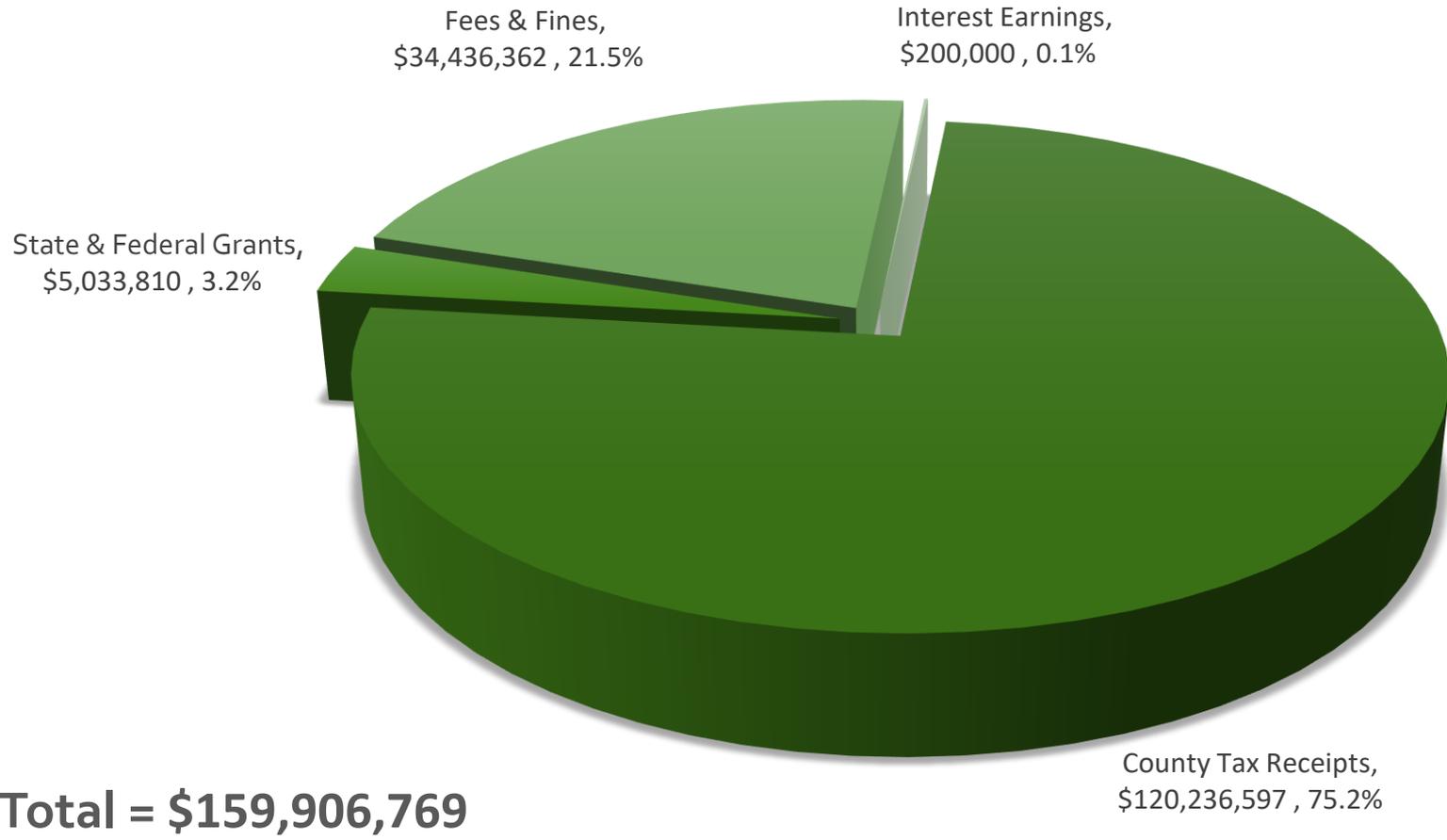
2018 vs. 2017 General Fund Comparison



REVENUE	<u>2018 BUDGET</u>	<u>2017 BUDGET</u>	VARIANCE	% CHANGE
County Tax Receipts	\$117,476,526	\$117,476,526	\$0	0%
Natural Growth	\$525,071	\$0	\$525,071	100%
Delinquent Taxes	<u>\$2,235,000</u>	<u>\$2,235,000</u>	\$0	0%
Total Tax Receipts	\$120,236,597	\$119,711,526	\$525,071	0.44%
State & Federal Grants	\$5,033,810	\$4,976,843	\$56,967	1.14%
Fees & Fines	\$34,436,362	\$33,345,976	\$1,090,386	3.27%
Interest Earnings	\$200,000	\$126,000	\$74,000	58.73%
TOTAL RECEIPTS	<u>\$159,906,769</u>	<u>\$158,160,345</u>	<u>\$1,746,424</u>	<u>1.10%</u>
EXPENDITURES				
Payroll & Fringe Benefits	\$82,830,407	\$83,253,924	(\$423,517)	-0.51%
Other Operating Expenditures	\$31,283,240	\$30,410,674	\$872,566	2.87%
Capital	\$1,223,966	\$1,281,345	(\$57,379)	-4.48%
Debt Service	\$25,543,540	\$25,508,131	\$35,409	0.14%
Radio Lease & Interest	\$2,226,973	\$2,226,973	\$0	0.00%
County Match	\$13,475,075	\$11,952,357	\$1,522,718	12.74%
Affiliated Agency Grants	\$2,865,695	\$3,056,569	(\$190,874)	-6.24%
TOTAL OPERATING EXPENDITURES	<u>\$159,448,896</u>	<u>\$157,689,973</u>	<u>\$1,758,923</u>	<u>1.12%</u>

2018 Budget

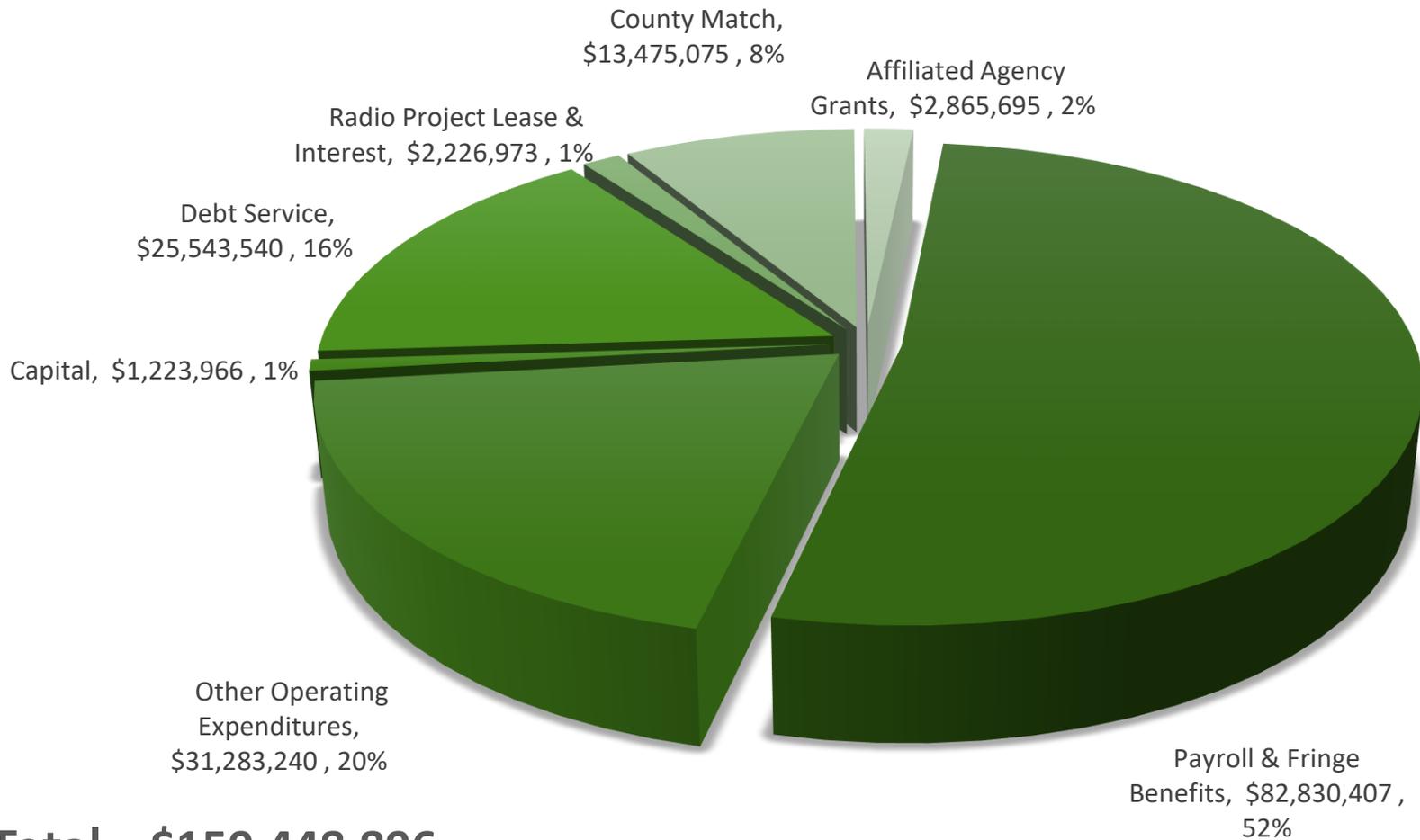
2018 General Fund Revenue Breakdown



2018 Budget



2018 General Fund Operating Expenses Breakdown



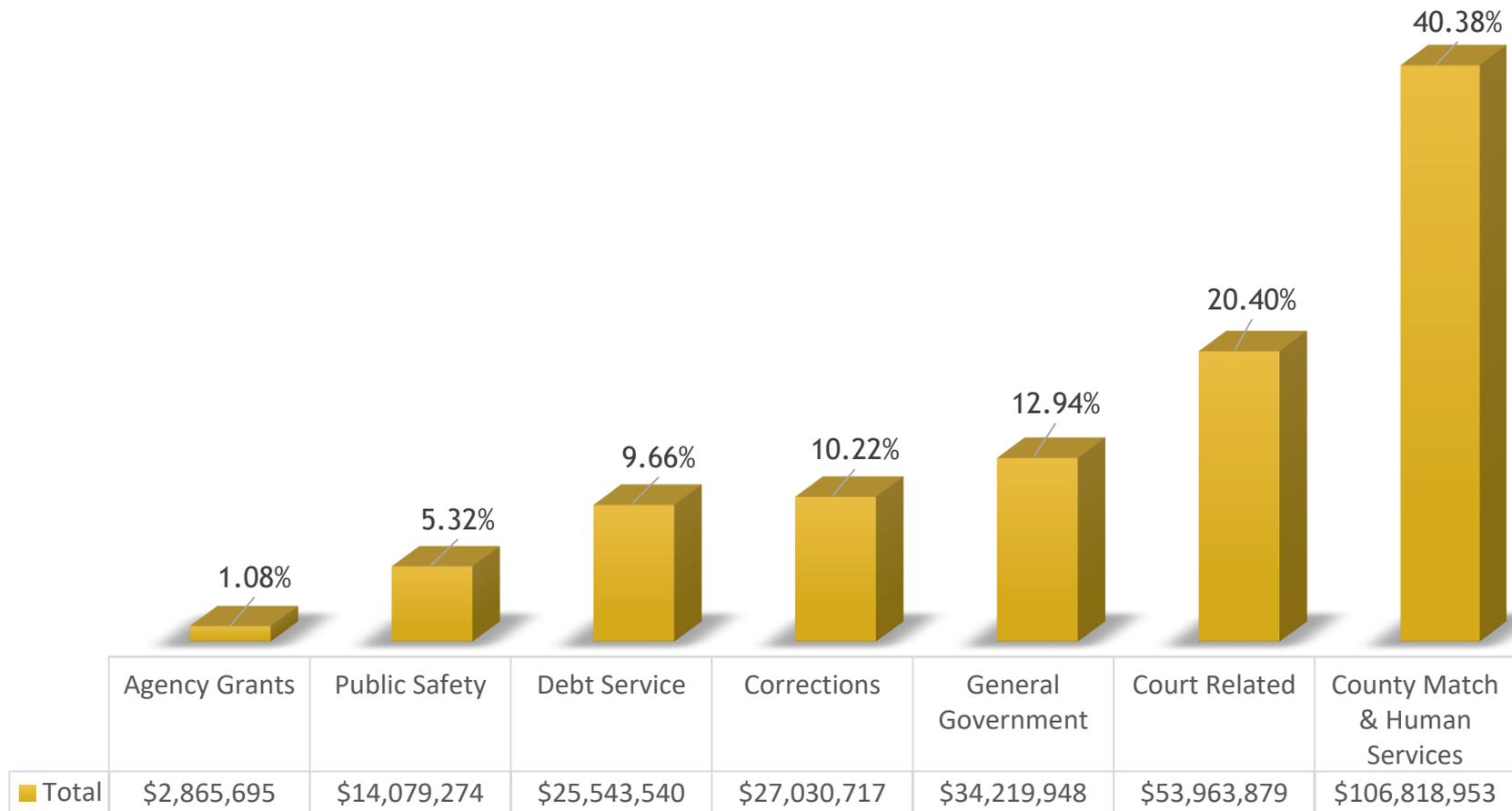
Total = \$159,448,896

2018 Budget



2018 Operating Expenses by Function (All Funds)

2018 Budget Total = \$264,522,005



2018 Budget

Commissioners & Public Comments/Questions

