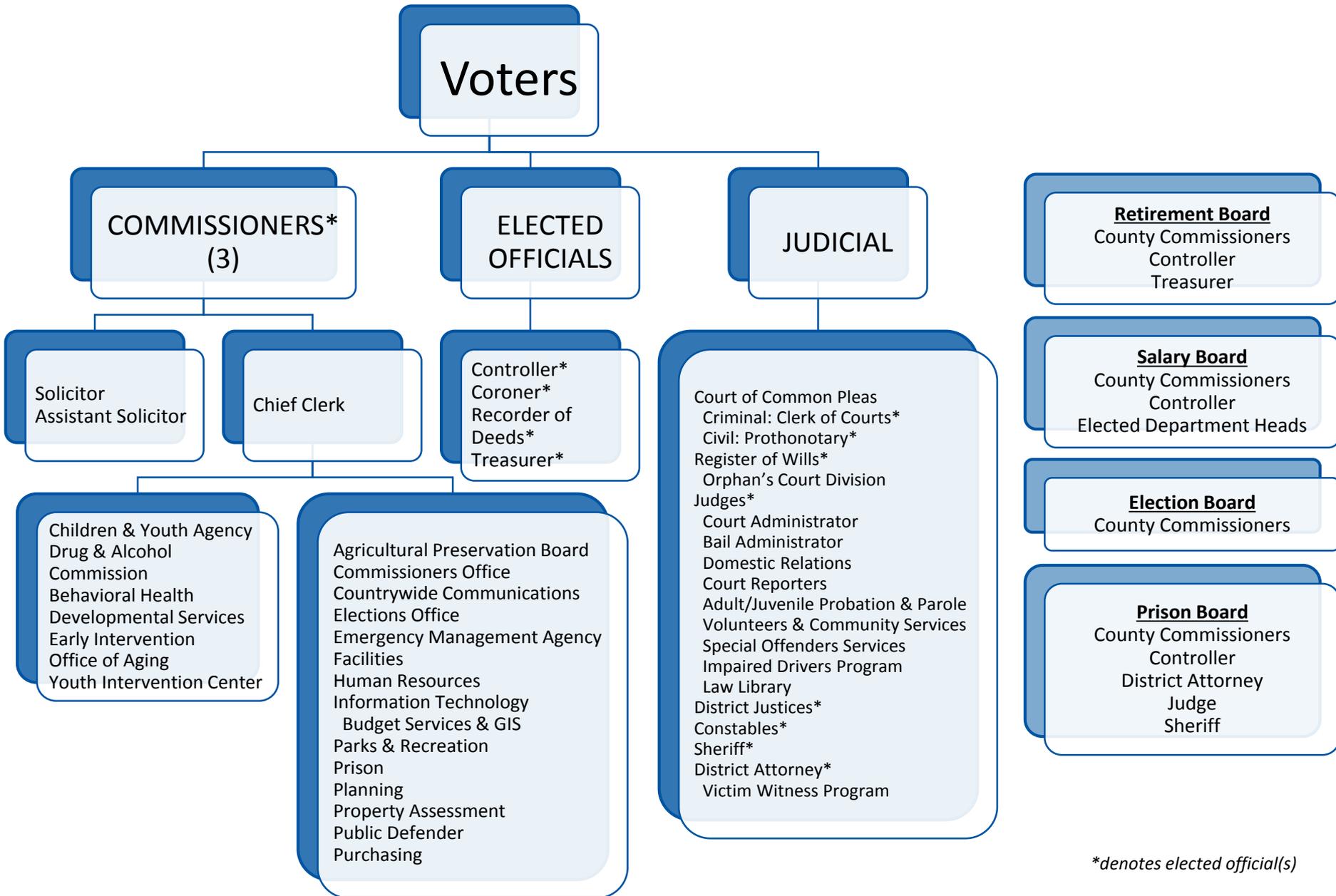




# 2015 Budget Presentation

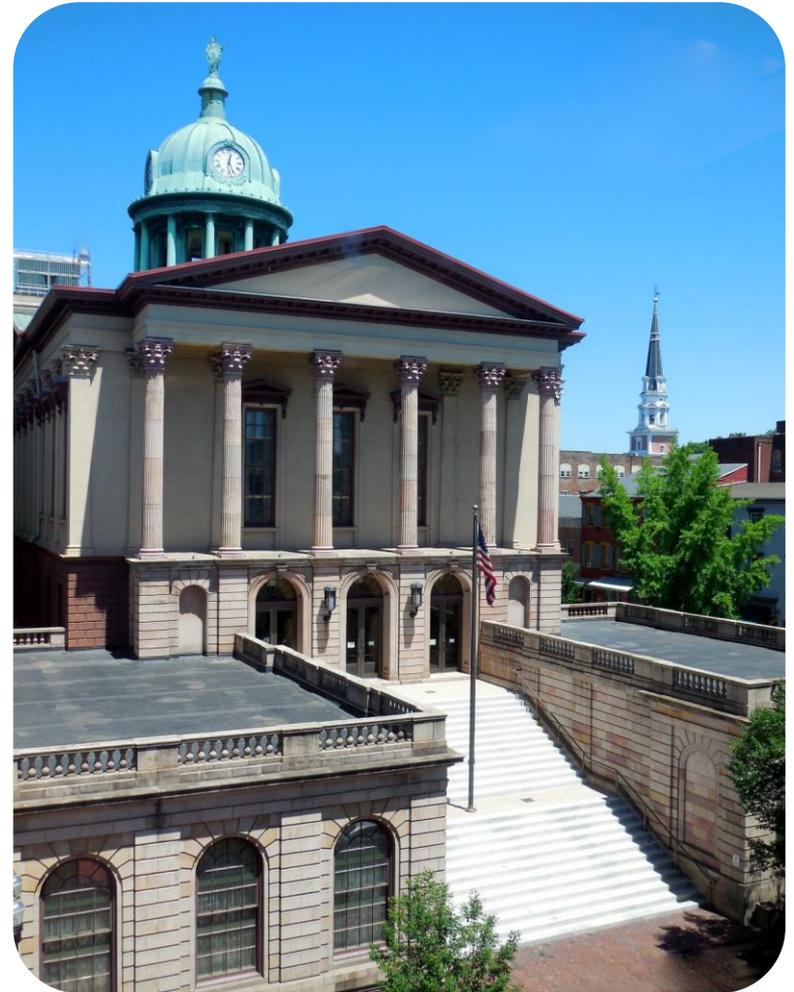
The mission of the Lancaster County Government is to create a government that is effective, cost efficient and consumer friendly.

# Lancaster County Organizational Chart – 3<sup>rd</sup> Class County



\*denotes elected official(s)

1. Welcoming remarks
2. Administrative items
  - a. Cell phones off or on vibrate
  - b. Hold questions for the end  
(3 minute time limit)
3. Explanation of budget creation process
4. Budget challenges
5. Revenue and Expenses
6. 2015 Budget Resolution
7. Commissioners' comments
8. Public comments and questions



### January- February 2014

- Publish Budget Guide
- Review past performance
- Develop new performance measures
- Help develop Department Strategic Plans

### January-June 2015

- Evaluate actual to forecasted results
- Review Department Performance Reports
- Publish Comprehensive Annual Financial Report(CAFR)

### March-August 2014

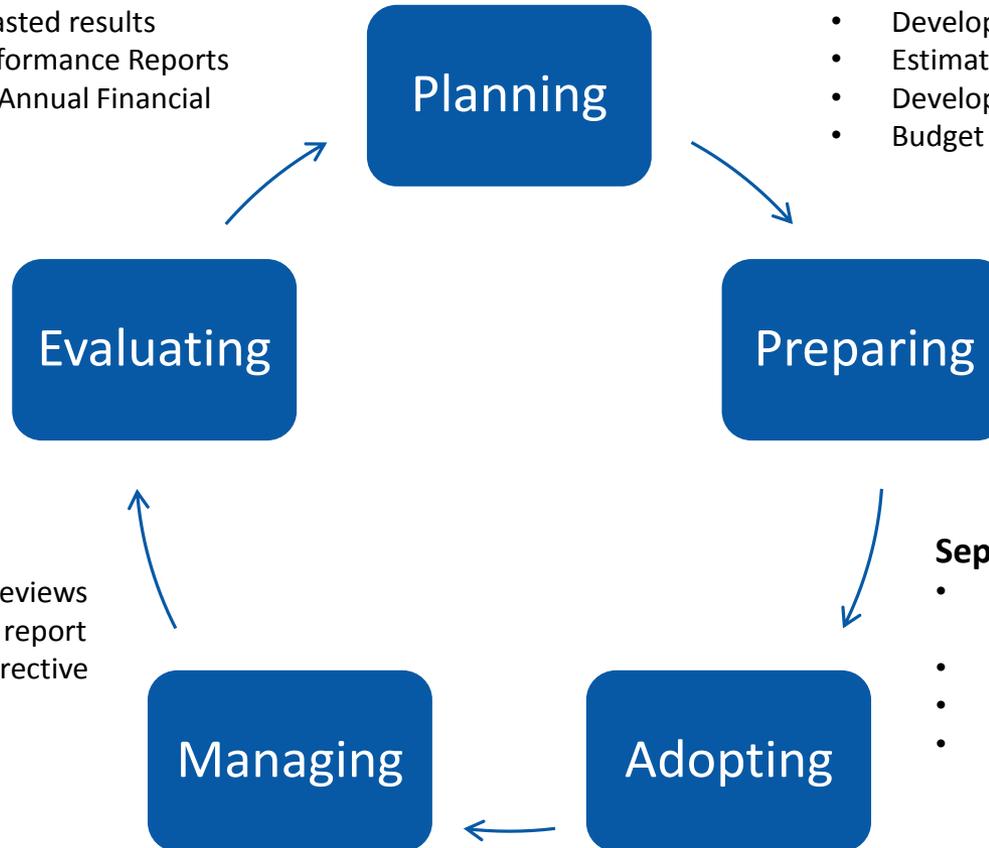
- Develop budget preparation materials
- Estimate operating revenues & expenses
- Develop Department Appropriations
- Budget review meetings with Departments

### January-December 2015

- Conduct monthly budget reviews
- Monitor performance and report significant variance for corrective action

### September-December 2014

- Budget review meetings with Commissioners
- Publish proposed budget
- Hold Public Hearings
- Adopt & publish final budget



## Budget Goals

Present a balanced budget with no structural deficit.

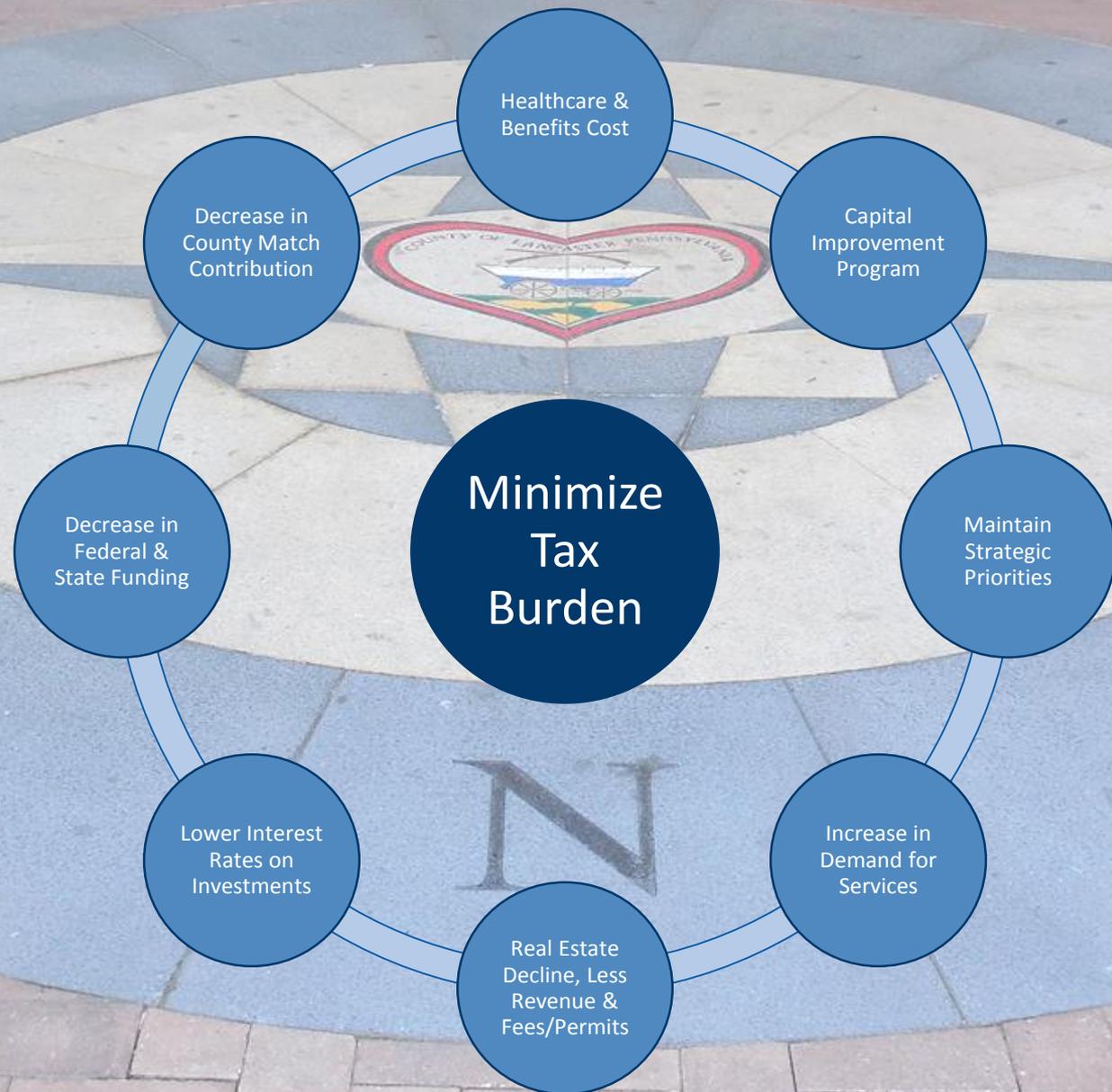
Contain overall operating costs, while increasing overall revenues, without increasing taxes.

Control healthcare costs for the current year and going forward.

Control personnel costs, while rewarding the employees for their hard work and efforts in support of the County.

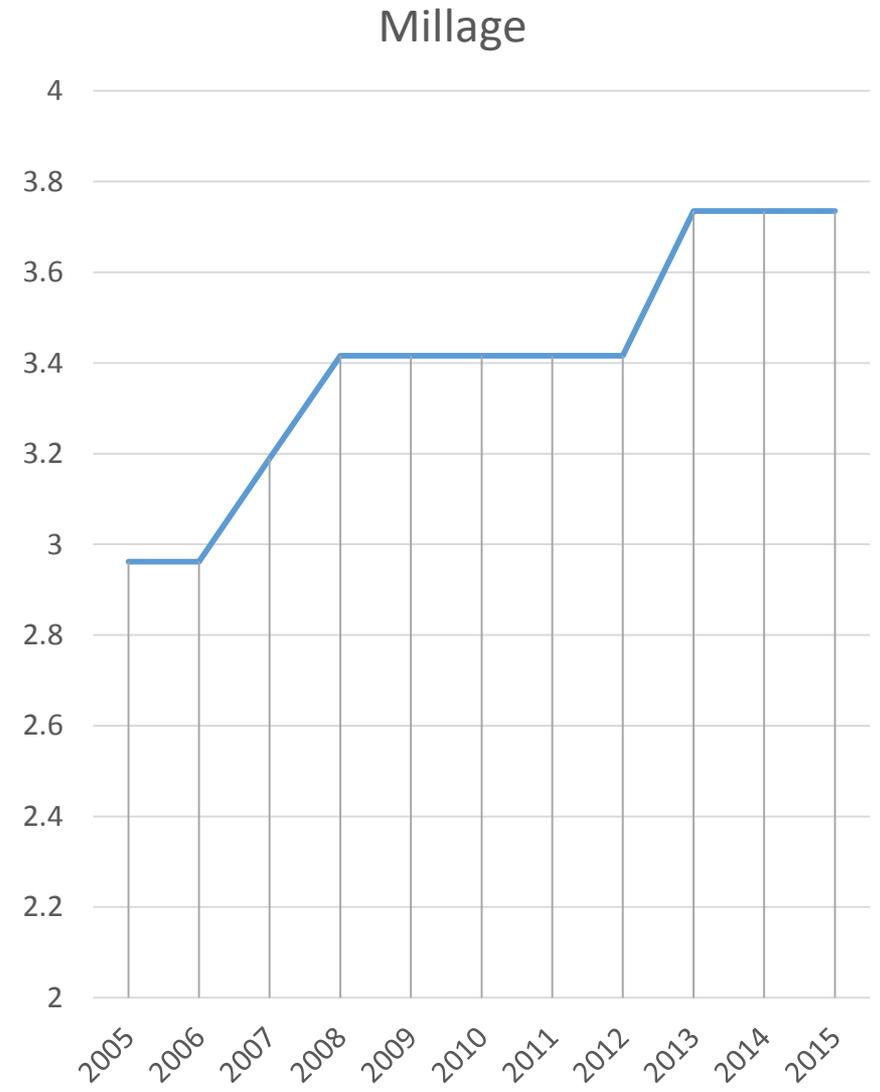


## Budget Challenges



## Millage Rate History

<b>2005</b>	• 2.962 County millage (7.5% increase – reassessment year)
<b>2006</b>	• 2.962 County millage (0% increase)
<b>2007</b>	• 3.189 County millage (7.7% increase)
<b>2008</b>	• 3.416 County millage (7.1% increase)
<b>2009</b>	• 3.416 County millage (0% increase)
<b>2010</b>	• 3.416 County millage (0% increase)
<b>2011</b>	• 3.416 County millage (0% increase)
<b>2012</b>	• 3.416 County millage (0% increase)
<b>2013</b>	• 3.735 County millage (9.3% increase)
<b>2014</b>	• 3.735 County millage (0% increase)
<b>2015</b>	• 3.735 County millage (0% increase)



# 2015 Budget

## 2015 Budget Resolution Revenue



	<b>GENERAL FUND</b>	<b>OTHER FUNDS</b>	<b>TOTAL</b>
County Tax Receipts			
Real Estate (3.735 Mills)	\$ 115,680,897		\$ 115,680,897
Delinquent Taxes	\$ 2,230,000		\$ 2,230,000
 Total County Tax Receipts	 \$ 117,910,897		 \$ 117,910,897
State & Federal Grants	\$ 4,699,128	\$ 75,464,326	\$ 80,163,454
Fees & Fines	\$ 28,681,351	\$ 5,943,198	\$ 34,624,549
Radio Project	\$ 12,586,853		\$ 12,586,853
Interest Earnings	\$ 121,000	\$ 16,210	\$ 137,210
County Match		\$ 11,952,357	\$ 11,952,357
 <b>TOTAL 2015 RECEIPTS</b>	 <b><u>\$ 163,999,229</u></b>	 <b><u>\$ 93,376,091</u></b>	 <b><u>\$ 257,375,320</u></b>
 Fund Balance Available 12/31/14	 \$ 9,342,709	 \$ 6,078,682	 \$ 15,421,391
Reserve for Encumbrances	\$ 3,937,556	\$ 1,033,032	\$ 4,970,588
 <b>Total Receipts &amp; Fund Balance</b>	 <b><u>\$ 177,279,494</u></b>	 <b><u>\$ 100,487,805</u></b>	 <b><u>\$ 277,767,299</u></b>

# 2015 Budget



## 2015 Budget Resolution Expenditures

	<b>GENERAL FUND</b>	<b>OTHER FUNDS</b>	<b>TOTAL</b>
Payroll & Fringe Benefits	\$ 78,709,697	\$ 33,904,253	\$ 112,613,950
Other Operating Expenditures	\$ 30,920,615	\$ 61,207,888	\$ 92,128,503
Debt Service	\$ 25,550,260		\$ 25,550,260
Radio Project	\$ 12,586,853		\$ 12,586,853
County Match	\$ 11,952,357		\$ 11,952,357
Affiliated Agency Grants	\$ 2,976,009		\$ 2,976,009
<b>TOTAL 2015 OPERATING EXPENDITURES</b>	<b>\$ 162,695,791</b>	<b>\$ 95,112,141</b>	<b>\$ 257,807,932</b>
2014 Commitments Expended in 2015	\$ 3,937,556	\$ 1,033,032	\$ 4,970,588
Fund Balance Remaining 12/31/15	\$ 10,646,147	\$ 4,342,632	\$ 14,988,779
<b>Total 2015 Operating Expenditures &amp; Fund Balance Remaining 12/31/15</b>	<b>\$ 177,279,494</b>	<b>\$ 100,487,805</b>	<b>\$ 277,767,299</b>

TAX RATE ON ASSESSED VALUE OF REAL ESTATE = 3.735 MILLS

TAXABLE ASSESSED VALUE = \$31,861,024,600

TAX INCREASE OVER 2014 = 0%

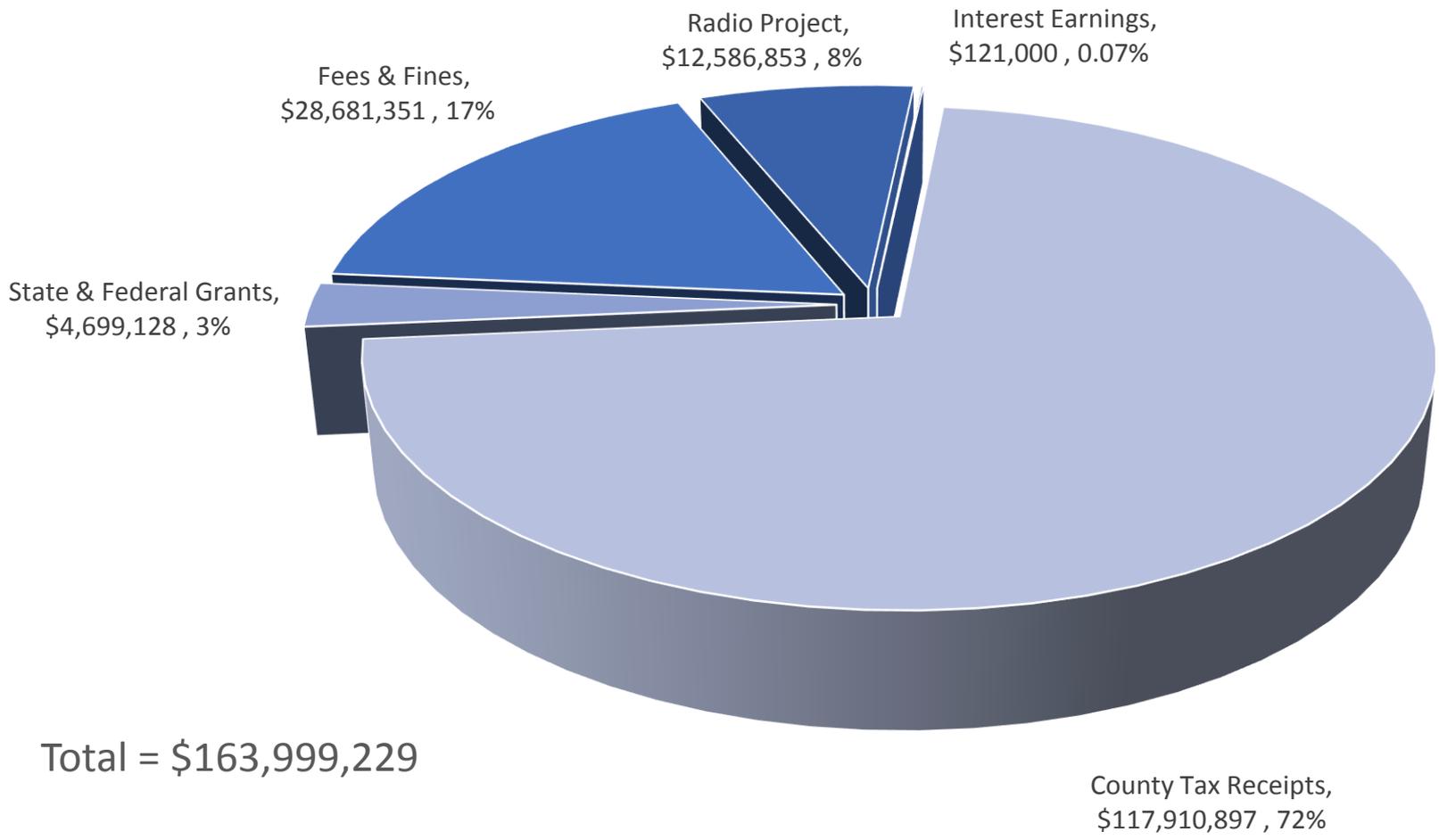
# 2015 Budget



## 2014 vs. 2015 General Fund Comparison

	<b>2015 BUDGET</b>	<b>2014 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>
<b>REVENUE</b>				
County Tax Receipts	\$ 117,910,897	\$ 116,949,317	\$ 961,580	0.82%
State & Federal Grants	\$ 4,699,128	\$ 5,484,844	\$ (785,716)	-14.33%
Fees & Fines	\$ 28,681,351	\$ 29,686,130	\$ (1,004,779)	-3.38%
Radio Project	\$ 12,586,853	\$ 14,775,471	\$ (2,188,618)	-14.81%
Interest Earnings	\$ 121,000	\$ 76,200	\$ 44,800	58.79%
County Match				
<b>TOTAL 2015 RECEIPTS</b>	<b>\$ 163,999,229</b>	<b>\$ 166,971,962</b>	<b>\$ (2,972,733)</b>	<b>-1.78%</b>
<b>EXPENDITURES</b>				
Payroll & Fringe Benefits	\$ 78,709,697	\$ 79,594,788	\$ (885,091)	-1.11%
Other Operating Expenditures	\$ 30,920,615	\$ 30,915,780	\$ 4,835	0.02%
Debt Service	\$ 25,550,260	\$ 25,438,638	\$ 111,622	0.44%
Radio Project	\$ 12,586,853	\$ 14,775,471	\$ (2,188,618)	-14.81%
County Match	\$ 11,952,357	\$ 12,149,593	\$ (197,236)	-1.62%
Affiliated Agency Grants	\$ 2,976,009	\$ 3,218,023	\$ (242,014)	-7.52%
<b>TOTAL 2015 OPERATING EXPENDITURES</b>	<b>\$ 162,695,791</b>	<b>\$ 166,092,293</b>	<b>\$ (3,396,502)</b>	<b>-2.04%</b>

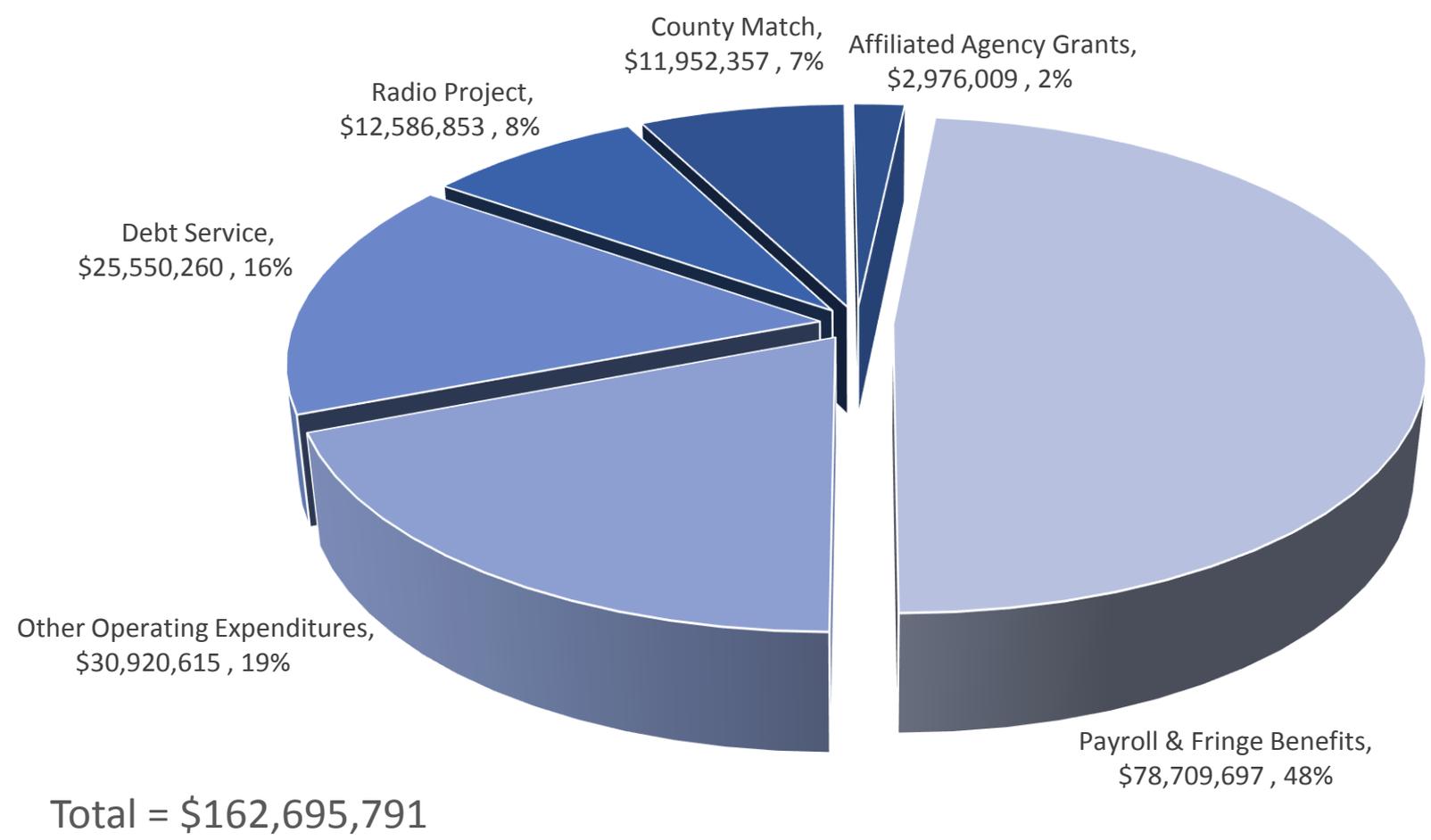
## 2015 General Fund Revenue Breakdown



# 2015 Budget



## 2015 General Fund Operating Expenses Breakdown

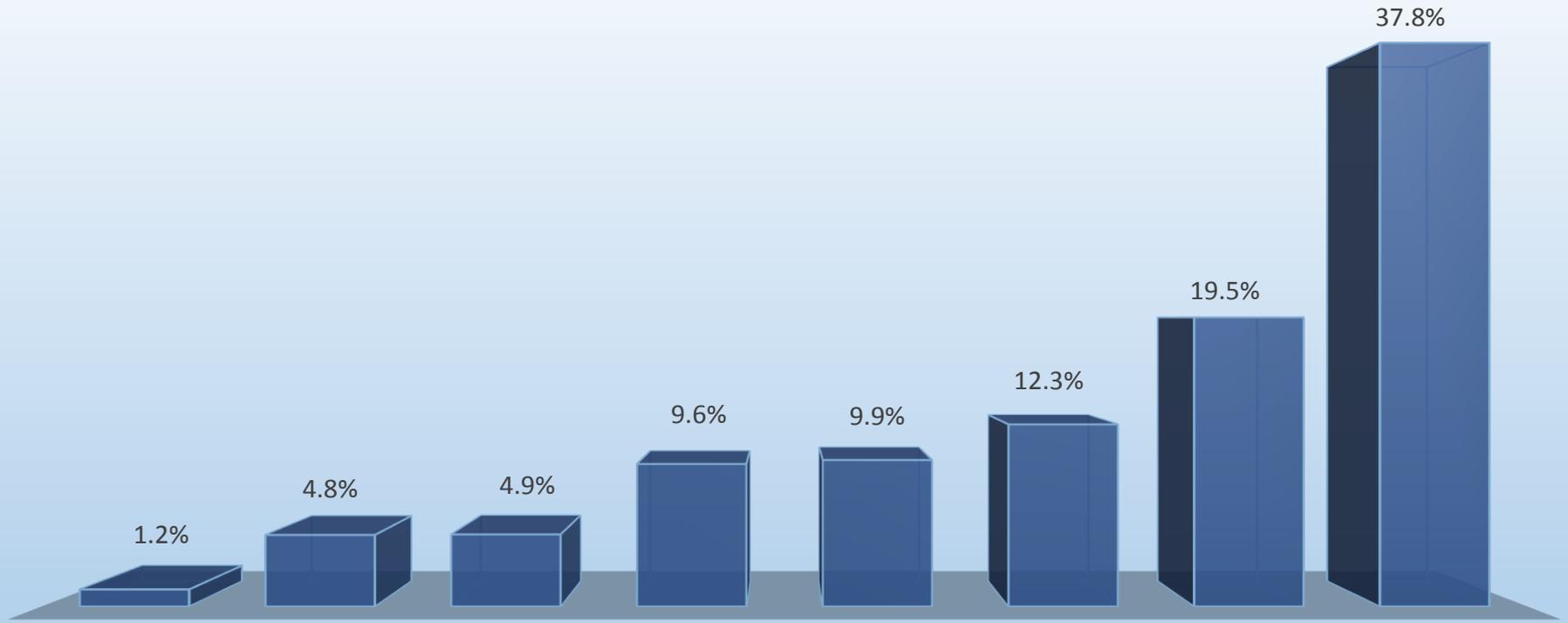


# 2015 Budget



## 2015 Operating Expenses by Function (All Funds)

**2015 Budget Total = \$257,807,932**



	Agency Grants	Public Safety	Radio Project	Corrections	Debt Service	General Government	Court Related	County Match & Human Services
■ Total	\$2,976,009	\$12,487,346	\$12,586,853	\$24,866,143	\$25,550,259	\$31,694,062	\$50,152,301	\$97,494,958

