



## ***BUDGET REPORT TO COUNTY COUNCIL***

**Fiscal Year Ended, June 30, 2015  
(Final Report will be CAFR)**

***This is an unaudited report to management and is intended  
for informational purposes only.***

***Council Meeting- July 27, 2015***

***Prepared by Veronica C. Thompson, Finance Director***

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This report reflects the unaudited financial activities of Lancaster County for the fiscal year ended June 30, 2015. The Finance Department will close the FY15 books the end of August to ensure the activities are recorded in the proper year.

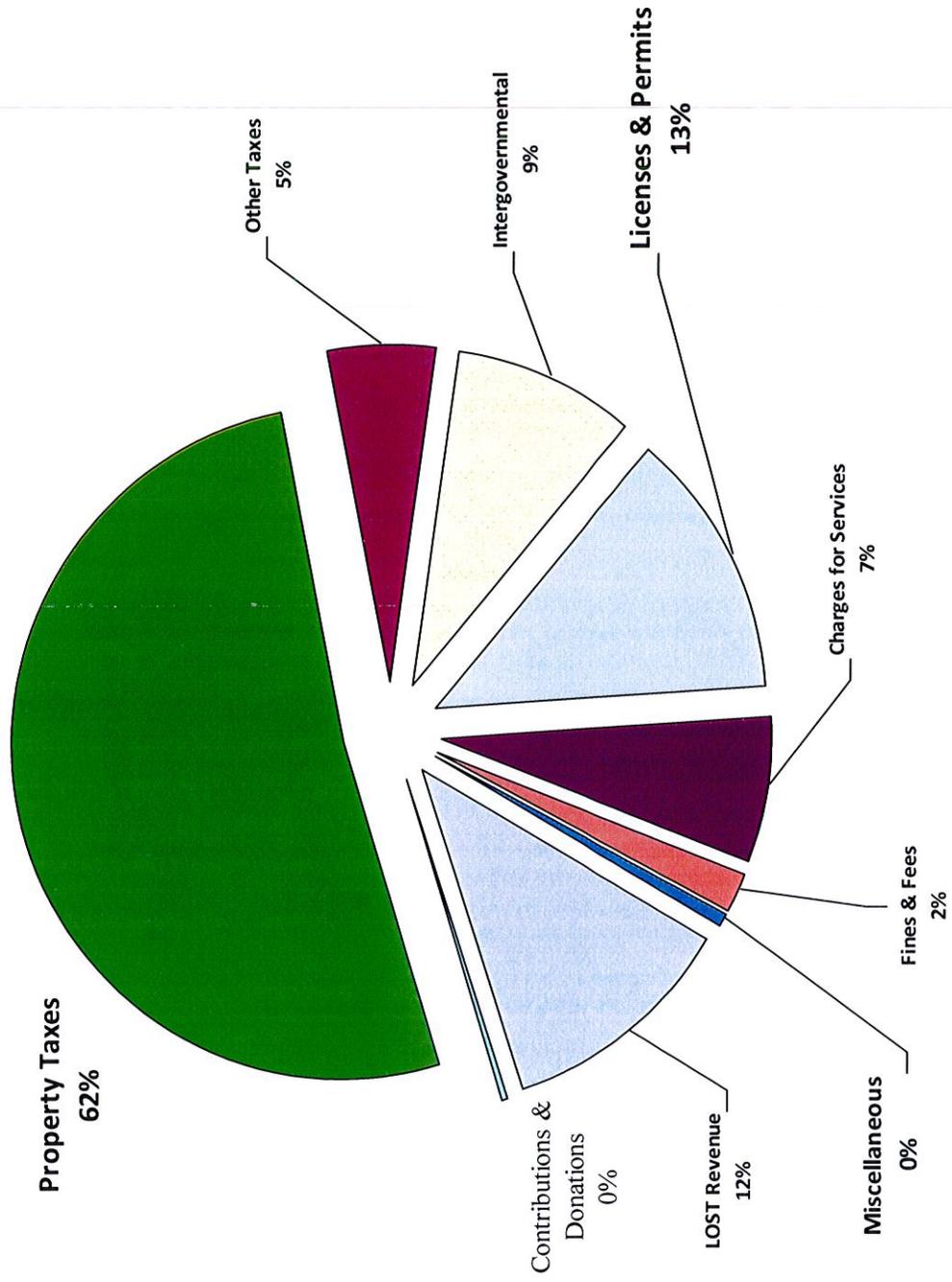
- **Total revenue including Other Financing Sources - \$41,445,946**
- **Total expenditures including Other Financing Uses - \$42,138,425**
- **Unassigned fund balance for the General Fund is estimated to be \$16,173,946 which is 38 percent of total general fund budget.**
- **Major revenue sources included:**
  - **Ad Valorem Taxes-Current- \$15,414,017**
  - **Ad Valorem Taxes-Delinquent- \$613,363**
  - **Ambulance Charges- \$2,305,634**
  - **Building Permits- \$3,323,539**
  - **Cable Franchise Licenses- \$433,183**
  - **FILOT- \$836,678**
  - **Homestead Reimbursement- \$1,246,943**
  - **Local Option Revenue- \$3,275,323**
  - **Local Option Rollback- \$1,459,312**
  - **Register of Deeds Fees- \$848,919**
  - **Road Improvement Fees- \$2,179,251**
  - **State Aid- \$2,197,616**
  - **Vehicle Taxes- \$2,406,897**
- **Major expenditures included:**
  - **Direct Assistance- \$862,409**
  - **Disposal Contract- \$1,370,768**
  - **Fleet Maintenance & Gasoline- \$1,578,531**
  - **Fringe Benefits- \$6,992,609**
  - **Utilities (General)- \$994,604**
  - **Utilities (Telephone)- \$472,866**
  - **Wages & Salaries- \$17,346,698**
  - **Equipment- Capitalized- \$1,207,983**
  - **Maintenance- Service Agreements- \$522,785**
  - **Contractual Services- \$1,712,739**
  - **Professional Services- \$961,720**
  - **Insurance- P&L, etc.- \$803,850**
  - **Transfers- \$2,558,433**

**The County's legal level of budgetary authority is the fund level. Any significant budgetary variances have to be explained in the County's CAFR. Below are departments with significant variances:**

<b>DEPT.</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>REASON</b>
Emergency Management	353,748.00	400,837.00	(47,089.00)	Emergency Items for Ebola
County Firefighters	618,277.00	654,179.00	(35,902.00)	Still researching
Roads & Bridges	2,458,696.00	2,606,827.91	(148,131.91)	Repairs to due floods
Solid Waste Collections	2,547,365.00	2,633,772.55	(86,407.55)	Increase in disposal services

**The Auditors will arrive on September 8<sup>th</sup> and it's anticipated they will remain for two weeks.**

**YTD Revenue by Source- General Fund**  
**(excludes Other Financing Sources)**



## ***Fund Balances***

The County's total fund balance as of mid-July postings reflect a decrease of \$509,719. We anticipate receiving the final revenue from the State by August.

	Current Year	Prior Year
Nonspendable	\$ 471,200	\$ 470,608
Restricted	\$ 1,308,243	\$ 1,757,465
Committed	\$ -	\$ -
Assigned	\$ 1,943,915	\$ 1,238,174
<b>Unassigned</b>	<b>\$ 16,173,946</b>	<b>\$ 16,940,776</b>
<b>Fund Balance at June 30:</b>	<b>\$ 19,897,304</b>	<b>\$ 20,407,023</b>

### **Fund Balance terminology (GASB 54)**

There are five components of fund balance:

1. Nonspendable- examples would include inventory and prepaid items
2. Restricted- externally enforceable by law, etc.

#### **Unrestricted**

3. Committed- self imposed limitations (requires ordinance-highest level)
4. Assigned- intended use limitations
5. Unassigned

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#### *Requests for Information*

This financial report is designed to provide a general overview of Lancaster County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

*Veronica C. Thompson*  
*Finance Director*

[vtthompson@lanastercountysc.net](mailto:vtthompson@lanastercountysc.net)

**Lancaster County**  
**SUMMARY OF ALL FUNDS - June 2015 (incomplete)**

*The following is a summary of the County's financial results for all Budgetary Funds.*

**1 GENERAL FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	40,207,378	40,962,434	101.9%
Expenditures	-40,153,392	-39,312,404	97.9%
Other Financing Sources	2,453,915	483,512	19.7%
Other Financing Uses	-2,507,901	-2,558,433	102.0%
Revenues Over (Under) Expenditures	0	-424,891	

**2 CAPITAL IMPROVEMENT FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	1,318,000	1,415,188	107.4%
Expenditures	-1,318,000	-1,170,094	88.8%
Other Financing Sources	0	0	
Revenues Over (Under) Expenditures	0	245,094	

**3 COURT MANDATED SECURITY**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	1,045,000	1,092,504	104.5%
Expenditures	-1,164,985	-930,792	79.9%
Other Financing Sources	119,985	0	
Revenues Over (Under) Expenditures	0	161,713	

**4 VICTIMS SERVICES FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	87,605	84,028	95.9%
Expenditures	-87,605	-80,479	91.9%
Other Financing Sources	-	0	
Revenues Over (Under) Expenditures	0	3,548	

**5 E-911 FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	406,150	559,384	137.7%
Expenditures	-412,217	-428,831	104.0%
Other Financing Sources	6,067	0	
Revenues Over (Under) Expenditures	0	130,554	

**6 COUNTY TRANSPORTATION COMMISSION FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	1,276,500	1,501,364	117.6%
Expenditures	-1,500,000	-910,687	60.7%
Other Financing Sources	223,500	0	
Revenues Over (Under) Expenditures	0	590,677	

**7 INDIAN LAND FIRE PROTECT DISTRICT FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	454,025	491,771	108.3%
Expenditures	-454,025	-431,470	95.0%
Other Financing Sources	0	0	
Revenues Over (Under) Expenditures	0	60,301	

**Lancaster County**  
**SUMMARY OF ALL FUNDS - June 2015 (incomplete)**

*The following is a summary of the County's financial results for all Budgetary Funds.*

**LOCAL ACCOMMODATIONS TAX FUND**

8	CATEGORY	BUDGET	YTD ACTUAL	%
	Revenues	35,000	53,658	153.3%
	Expenditures	-35,000	-16,793	48.0%
	Other Financing Use	0	0	
	Revenues Over (Under) Expenditures	0	36,864	

**9 DEBT SERVICE FUND** \*Excludes Bond Refunding Transactions

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	2,342,965	2,377,967	101.5%
Expenditures	-2,342,965	-2,337,718	99.8%
Other Financing Sources	0		
Revenues Over (Under) Expenditures	0	40,249	

**10 CAPITAL PROJECT SALES TAX FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	8,000,000	6,323,583	79.0%
Expenditures	-15,000	-15,585	103.9%
Other Financing Use	-7,985,000	-6,088,932	76.3%
Revenues Over (Under) Expenditures	0	219,065	
<b>Total collected \$40,008,528. Payments made toward Courthouse debt \$30,890,658</b>			

**11 RECREATION FUND**

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	1,258,696	1,221,439	97.0%
Expenditures	-2,304,198	-2,250,498	97.7%
Other Financing Source	1,045,502	1,071,557	
Revenues Over (Under) Expenditures	0	42,498	

**12 AIRPORT FUND** \*Excludes Airport Grants

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	191,059	228,626	119.7%
Expenditures	-241,059	-260,394	108.0%
Other Financing Source	50,000	50,000	
Revenues Over (Under) Expenditures	0	18,232	

**13 PLEASANT VALLEY FIRE PROTECTION DISTRICT FUND** \*Excludes Bond Refunding Transactions

CATEGORY	BUDGET	YTD ACTUAL	%
Revenues	388,498	428,497	110.3%
Expenditures	-398,498	-375,443	94.2%
Other Financing Source	30,000	0	
Other Financing Use	-20,000	-20,000	100.0%
Revenues Over (Under) Expenditures	0	33,054	

COUNTY OF LANCASTER  
REVENUE & EXPENDITURE STATEMENT

FY 2014-2015

06/01/2015 TO 06/30/2015

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>10 GENERAL FUND</b>					
REVENUE:					
400 CURRENT PROPERTY TAXES	18,478,605.00	299,325.72	18,826,667.69	-348.062.69	102
410 DELINQUENT PROPERTY TAXES	1,127,000.00	51,938.45	746,359.06	380.640.94	66
417 PROPERTY TAXES-STATE REIM	1,527,947.00	943.71	1,521,305.18	6.641.82	100
418 PROPERTY TAXES-LOST REV	5,237,803.00	0.00	4,734,635.20	503.167.80	90
419 MULTI COUNTY PILOT	0.00	790.81	24,866.74	-24.866.74	0
422 OTHER TAXES	2,100,000.00	206,387.50	2,183,930.84	-83.930.84	104
430 STATE GRANTS	0.00	1,060.31	1,060.31	-1.060.31	0
434 INTERGOVERNMENTAL- STATE	2,957,875.00	15,521.62	2,554,932.69	402.942.31	86
436 INTERGOVERNMENTAL- LOCAL	679,758.00	198,520.41	1,106,150.95	-426.392.95	163
440 LICENSE- MISCELLANEOUS	0.00	0.00	760.50	-760.50	0
441 LICENSE- FRANCHISE	484,000.00	4,394.70	459,589.28	24.410.72	95
442 LIC & PERMITS- BLDG	3,010,575.00	286,677.00	3,614,670.00	-604.095.00	120
444 LIC & PERMITS- PLANNING	20,500.00	3,280.00	66,235.00	-45.735.00	323
446 LIC & PERMITS- ROD	773,000.00	118,624.25	1,107,379.98	-334.379.98	143
448 LIC & PERMITS- CORONER	1,500.00	340.00	2,620.00	-1.120.00	175
450 CHGS. FOR SVCS.- PUBLIC W	112,500.00	9,972.83	112,005.21	494.79	100
455 CHGS. FOR SVCS.- FEES	272,500.00	14,292.39	268,856.88	3.643.12	99
456 CHGS. FOR SVCS.- COPIES	14,650.00	1,508.00	23,829.80	-9.179.80	163
457 CHGS. FOR SVCS.- OTHER	16,500.00	3,260.00	18,216.00	-1.716.00	110
458 CHGS. FOR SVCS.- EMS	2,350,000.00	98,246.33	2,305,633.62	44.366.38	98
459 CHGS. FOR SVCS.- MISC	32,300.00	2,964.00	31,969.16	330.84	99
460 FINES & FEES-TEMP VEH TAG	3,000.00	200.00	2,495.00	505.00	83
461 FINES & FEES- COURTS	811,500.00	118,689.53	760,770.17	50.729.83	94
463 FINES & FEES- DRUF FORF	0.00	0.00	27,874.72	-27.874.72	0
464 FINES & FEES- OTHER	10,000.00	500.00	8,800.00	1.200.00	88
465 FINES & FEES- OTHER	0.00	50.01	1,025.01	-1.025.01	0
466 FINES & FEES- OTHER	15,000.00	1,085.00	13,085.00	1.915.00	87
467 FINES & FEES- OTHER	15,000.00	4,600.00	40,325.00	-25.325.00	269
468 FEES- BANK	2,750.00	300.00	3,000.00	-250.00	109
470 CONTRIBUTION & DONATIONS	69,115.00	1,375.00	123,251.94	-54.136.94	178
480 INTEREST INCOME	20,500.00	0.00	34,463.55	-13.963.55	168
490 OTHER INCOME	40,500.00	12,975.89	193,381.42	-152.881.42	477
491 OTHER INCOME	20,000.00	2,445.16	41,336.03	-21.336.03	207
495 OTHER INCOME	3,000.00	12.00	952.16	2.047.84	32
<b>TOTAL REVENUE</b>	<b>40,207,378.00</b>	<b>1,460,280.62</b>	<b>40,962,434.09</b>	<b>-755,056.09</b>	<b>102</b>

COUNTY OF LANCASTER  
REVENUE & EXPENDITURE STATEMENT

FY 2014-2015

06/01/2015 TO 06/30/2015

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
EXPENDITURE:					
500 WAGES	17,017,169.00	2,157,668.06	17,346,698.07	-329,529.07	102
510 FRINGE	7,206,447.00	539,384.30	6,764,013.12	442,433.88	94
520 OTHER PERSONNEL EXPENDITURE	324,363.00	26,395.98	228,595.60	95,767.40	70
530 TRAVEL, TRAINING, & DUES	441,654.00	38,091.22	302,976.37	138,677.63	69
540 SUPPLIES	391,620.00	51,904.67	373,618.16	18,001.84	95
541 POSTAGE	363,940.00	43,153.62	345,340.23	18,599.77	95
542 CLOTHING	189,460.00	14,090.52	181,559.41	7,900.59	96
543 SUPPLIES- LAUNDRY	217,000.00	22,517.77	216,609.14	390.86	100
544 SUPPLIES- PUBLIC WORKS	551,403.00	118,545.88	637,401.26	-85,998.26	116
545 SUPPLIES- CUSTODIAL	16,000.00	1,732.73	15,499.13	500.87	97
547 SUPPLIES- ANIMAL FOOD	3,000.00	263.31	3,317.77	-317.77	111
548 SUPPLIES- HAND TOOLS	19,098.00	3,300.73	17,929.58	1,168.42	94
549 SUPPLIES- WELCOME CENTER	4,000.00	392.85	4,187.33	-187.33	105
550 EQUIPMENT- NON CAPITAL	116,230.00	7,450.89	74,688.64	41,541.36	64
551 EQUIPMENT- GENERAL	476,916.00	92,011.48	424,936.54	51,979.46	89
560 CAPITAL EQUIPMENT	1,197,400.00	219,498.03	1,217,535.09	-20,135.09	102
570 UTILITIES	983,140.00	90,724.37	994,603.99	-11,463.99	101
571 UTILITIES- TELEPHONE	506,450.00	82,456.74	472,866.18	33,583.82	93
580 RENT	5,500.00	0.00	4,722.41	777.59	86
581 RENT- BUILDING	83,750.00	3,750.00	70,000.00	13,750.00	84
582 RENT- EQUIPMENT	5,000.00	0.00	1,841.11	3,158.89	37
590 MAINTENANCE	1,718,225.00	194,108.13	1,582,374.54	135,850.46	92
591 MAINTENANCE- GENERAL	62,500.00	14,663.35	62,762.86	-262.86	100
593 MAINTENANCE-SVC AGREEMENT	624,125.00	32,212.85	524,165.38	99,959.62	84
594 MAINTENANCE- BLDG	130,000.00	15,654.87	138,636.54	-8,636.54	107
600 CONTRACTUAL SERVICES	1,916,844.00	224,949.48	1,839,867.67	76,976.33	96
604 PS-MEDICAL & PROFESSIONAL	1,010,715.00	78,787.50	973,535.24	37,179.76	96
605 CS- PRINTING	336,045.00	23,157.40	303,442.47	32,602.53	90
608 SC DEPT OF CORRECTIONS	25,000.00	1,365.00	16,005.00	8,995.00	64
612 CS-DISPOSAL CONTRACT	1,175,000.00	129,445.23	1,374,799.09	-199,799.09	117
613 DEMOLITION EXPENSE	51,500.00	2,525.00	50,227.90	1,272.10	98
620 DIRECT ASSISTANCE	13,041.00	0.00	13,040.77	0.23	100
625 DIRECT ASSISTANCE	868,559.00	63,698.36	862,409.06	6,149.94	99
650 INSURANCE	808,171.00	300.00	803,849.60	4,321.40	99
670 ADVERTISING	69,400.00	5,095.67	65,718.34	3,681.66	95
680 FEE REIMBURSEMENT	600.00	0.00	435.24	164.76	73

COUNTY OF LANCASTER  
REVENUE & EXPENDITURE STATEMENT

FY 2014-2015

06/01/2015 TO 06/30/2015

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
690 SPECIAL PROJECTS	461,734.00	51,796.66	367,145.97	94,588.03	80
691 SP- PROMOTIONS	56,000.00	6,987.46	47,730.78	8,269.22	85
695 SP- OTHER	2,500.00	0.00	0.00	2,500.00	0
740 LAND/BLDG. CAP PROJECTS	0.00	0.00	303,843.72	-303,843.72	0
750 EQUIPMENT LEASE	142,500.00	18,540.14	127,064.58	15,435.42	89
760 GRANTS MATCH	273,043.00	16,998.46	118,009.15	155,033.85	43
771 DS- LEASE PURCHASE	207,430.00	0.00	207,429.50	0.50	100
780 MISCELLANEOUS	51,000.00	2,851.03	30,239.78	20,760.22	59
781 MISCELLANEOUS	26,350.00	3,326.00	28,677.15	-2,327.15	109
782 OVER/SHORT	570.00	-24.43	-1,047.53	1,617.53	-184
783 DRUG FORFEITURE	0.00	2,479.67	10,431.77	-10,431.77	0
786 DONATIONS	3,000.00	2,952.59	30,258.07	-27,258.07	1,009
TOTAL EXPENDITURE	<u>40,153,392.00</u>	<u>4,405,203.57</u>	<u>39,579,991.77</u>	<u>573,400.23</u>	<u>99</u>
DEFICIENCY OF REVENUE BEFORE TRANSFERS	<u>53,986.00</u>	<u>-2,944,922.95</u>	<u>1,382,442.32</u>		<u>2,561</u>
OTHER FINANCING SOURCE:					
801 TRANSFER IN	20,000.00	0.00	20,000.00	0.00	100
810 OFS FUND BALANCE	1,988,915.00	0.00	0.00	1,988,915.00	0
820 SALE OF CAPITAL ASSETS	0.00	0.00	18,512.38	-18,512.38	0
840 OFS- CAPITAL LEASES	445,000.00	0.00	445,000.00	0.00	100
TOTAL OTHER FINANCING SOURCE	<u>2,453,915.00</u>	<u>0.00</u>	<u>483,512.38</u>	<u>1,970,402.62</u>	<u>20</u>
OTHER FINANCING USE:					
950 TRANSFERS	2,507,901.00	72,276.00	2,558,433.43	-50,532.43	102
TOTAL OTHER FINANCING USE	<u>2,507,901.00</u>	<u>72,276.00</u>	<u>2,558,433.43</u>	<u>-50,532.43</u>	<u>102</u>
DEFICIENCY OF REVENUE AFTER TRANSFERS	<u>0.00</u>	<u>-3,017,198.95</u>	<u>-692,478.73</u>		<u>0</u>