



Budget Report to County Council

Month Ending September 30, 2015

Council Meeting October 26, 2015

Prepared by Kimberly Hill, Budget Analyst

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

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The monthly financial report reflects the unaudited financial activities of Lancaster County for the month ending September 30, 2015.

Total Original General Fund Budget: \$44,906,126

Total Amended General Fund Budget: \$45,380,673

Total Revenue Received September: \$1,362,096

Major Revenue Sources:

Building Permits	\$266,128
Vehicle Taxes	\$230,114
Charges-Ambulance	\$226,231
Road Improvement Fees	\$183,014
Register of Deeds Fees	\$71,093

Total Expenditures September: \$ 2,974,910

Major Expenditures:

Wages & Salaries	\$ 1,449,923
Fringe Benefits	\$ 564,987
Fleet Maintenance & Gasoline	\$ 116,344
General Utilities	\$ 89,735
Disposal Contract	\$ 110,026
Contractual Services	\$101,825

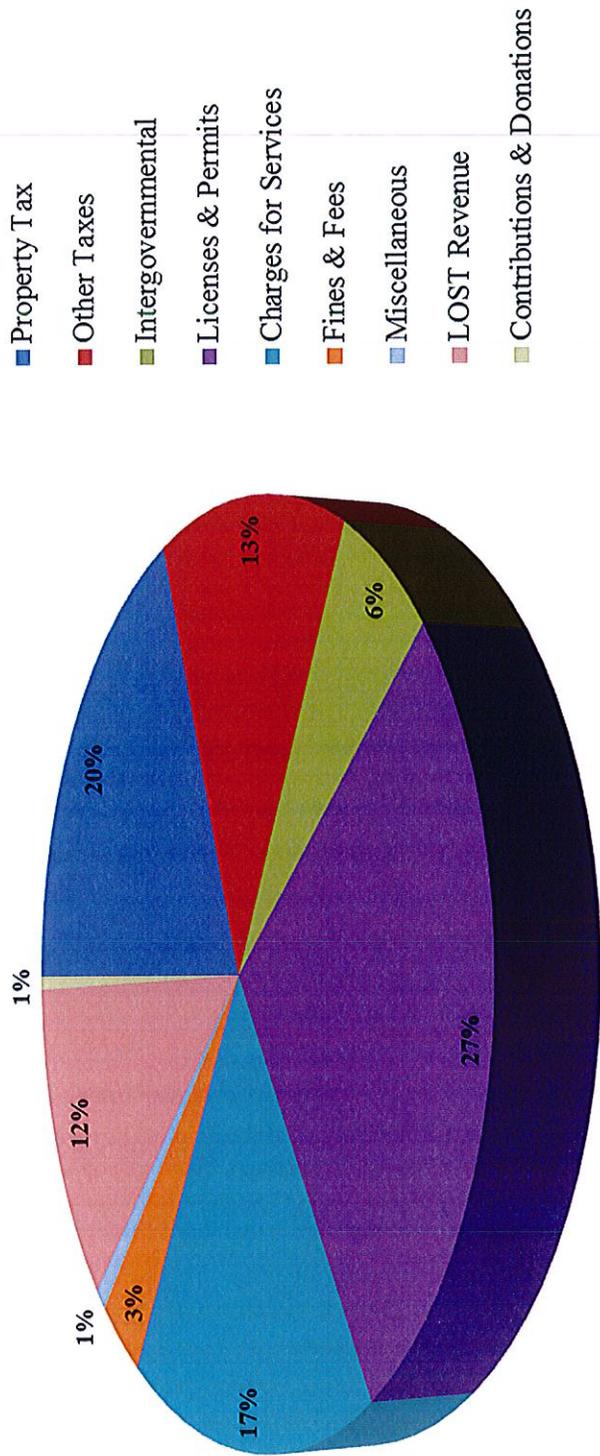
General Fund Budget Amendments

Purpose	Amount	Source
SCAC Deductible	\$100,000	Fund Balance
EMS Shed Replacement	\$350,000	Fund Balance
Vehicle- Economic Development	\$24,547	Fund Balance
Department of Economic Development	\$294,263	Transfer of Funds

Estimated Unassigned Fund Balance (GF): \$12,128,445 which is about 26.7% of the total amended GF budget.

Overall the GF expenditure budget reflects an ideal remaining percentage of 78%. Revenue collections are within 10% of estimates which is the typical trend during this time of year.

General Fund YTD Revenue by Source (Excludes Other Financing Sources)



The County's total fund balance decreased during the month of September 2015 by **\$1,612,814** due to expenditures exceeding revenues. Expect this trend to continue until November or December.

	Current Year	Prior Year
Nonspendable	\$1,204,799	\$635,180
Restricted	\$2,030,373	\$2,404,351
Committed	-	-
Assigned	\$1,904,896	\$1,175,977
Unassigned	\$12,128,445	\$11,192,339
Fund Balance End of September	\$17,268,513	\$15,407,847

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

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:

Kimberly Hill
Budget Analyst
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Lancaster County Summary of All Funds-September 30, 2015

1. GENERAL FUND

CATEGORY	BUDGET	YTD	%
Revenues	43,496,286	4,563,233	10.49%
Expenditures	-44,158,406	-9,880,788	22.38%
Other Financing Source	1,884,387	0	0.00%
Other Financing Use	-1,222,267	-98,088	8.03%
Revenues Over (Under) Expenditures	0	-5,415,643	

2. CAPITAL IMPROVEMENT FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,498,000	94,455	6.31%
Expenditures	-1,498,000	-140,172	9.36%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	-45,718	

3. COURT MANDATED SECURITY

CATEGORY	BUDGET	YTD	%
Revenues	1,193,500	44,075	3.69%
Expenditures	-1,198,184	-206,661	17.25%
Other Financing Source	4,684	0	
Revenues Over (Under) Expenditures	0	-162,585	

4. VICTIMS SERVICES FUND

CATEGORY	BUDGET	YTD	%
Revenues	86,605	10,744	12.41%
Expenditures	-86,605	-13,256	15.31%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	-2,512	

5. E-911

CATEGORY	BUDGET	YTD	%
Revenues	727,550	22,228	3.06%
Expenditures	-671,459	-157,425	23.45%
Other Financing Use	-56,091	0	
Revenues Over (Under) Expenditures	0	-135,198	

6. COUNTY TRANSPORTATION COMMISSION FUND

CATEGORY	BUDGET	YTD	%
Revenues	5,220,600	4,219,847	80.83%
Expenditures	-5,394,400	-379,687	7.04%
Other Financing Source	173,800	0	
Revenues Over (Under) Expenditures	0	3,840,160	

7. INDIAN LAND FIRE PROTECTION DISTRICT FUND

CATEGORY	BUDGET	YTD	%
Revenues	495,000	2599.31	0.53%
Expenditures	-522,574	-138,793	26.56%
Other Financing Source	27,574	0	
Revenues Over (Under) Expenditures	0	-136,193	

8. LOCAL ACCOMODATIONS TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	30,000	12,464	41.55%
Expenditures	-30,000	-15,567	51.89%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	-3,103	

9. DEBT SERVICE FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,859,931	94,476	5.08%
Expenditures	-1,859,931	-303,599	16.32%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	-209,123	

10. CAPITAL PROJECT SALES TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	8,500,000	1344	0.016%
Expenditures	-15,000	0	0.00%
Other Financing Use	-8,485,000	0	0.00%
Revenues Over (Under) Expenditures	0	1,344	

11. RECREATION FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,387,503	369,856	26.66%
Expenditures	-2,447,396	-549,131	22.44%
Other Financing Source	1,059,893	0	
Revenues Over (Under) Expenditures	0	-179,275	

12. AIRPORT FUND

CATEGORY	BUDGET*	YTD*	%
Revenues	191,059	47,948	25.10%
Expenditures	-255,345	-66,390	26.00%
Other Financing Source	64,286	0	
Revenues Over (Under) Expenditures	0	-18,442	

13. PLEASANT VALLEY FIRE PROTECTION DISTRICT FUND

CATEGORY	BUDGET	YTD	%
Revenues	417,344	3,663	0.88%
Expenditures	-392,344	-50,313	12.82%
Other Financing Source	0	0	
Other Financing Use	-25,000	0	0.00%
Revenues Over (Under) Expenditures	0	-46,650	

14. DEVELOPMENT AGREEMENT FUND

CATEGORY	BUDGET	YTD
Revenues	0	427,000
Expenditures	0	0
Other Financing Source	0	0
Revenues Over (Under) Expenditures	0	427,000

COUNTY OF LANCASTER
REVENUE & EXPENDITURE STATEMENT

FY 2015-2016

09/01/2015 TO 09/30/2015

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
REVENUE:					
400 CURRENT PROPERTY TAXES	20,443,906.00	230,750.84	729,037.81	19,714,868.19	4
410 DELINQUENT PROPERTY TAXES	916,500.00	70,492.71	128,644.55	787,855.45	14
417 PROPERTY TAXES-STATE REIM	1,601,947.00	3,430.12	24,367.00	1,577,580.00	2
418 PROPERTY TAXES-LOST REV	5,700,000.00	0.00	561,484.48	5,138,515.52	10
419 MULTI COUNTY PILOT	15,000.00	0.00	0.00	15,000.00	0
422 OTHER TAXES	2,100,000.00	183,013.76	593,331.26	1,506,668.74	28
434 INTERGOVERNMENTAL- STATE	3,458,875.00	15,225.27	32,197.99	3,426,677.01	1
435 STATE AID TO LIBRARY	95,815.00	50,138.23	73,810.07	22,004.93	77
436 INTERGOVERNMENTAL- LOCAL	790,231.00	62,576.63	167,380.47	622,850.53	21
439 OTHER GOVERNMENTAL REV	0.00	0.00	3,727.47	-3,727.47	0
441 LICENSE- FRANCHISE	452,000.00	2,332.47	2,123.22	449,876.78	0
442 LIC & PERMITS- BLDG	2,968,200.00	280,619.00	927,766.00	2,040,434.00	31
444 LIC & PERMITS- PLANNING	24,100.00	8,120.00	11,740.00	12,360.00	49
446 LIC & PERMITS- ROD	900,000.00	93,372.31	304,780.46	595,219.54	34
448 LIC & PERMITS- CORONER	2,000.00	210.00	430.00	1,570.00	22
450 CHGS. FOR SVCS.- PUBLIC W	111,400.00	9,187.55	10,878.56	100,521.44	10
455 CHGS. FOR SVCS.- FEES	272,500.00	35,678.49	65,319.65	207,180.35	24
456 CHGS. FOR SVCS.- COPIES	14,650.00	2,051.00	5,050.75	9,599.25	34
457 CHGS. FOR SVCS.- OTHER	28,200.00	2,016.35	6,252.95	21,947.05	22
458 CHGS. FOR SVCS.- EMS	2,450,000.00	226,231.21	700,181.99	1,749,818.01	29
459 CHGS. FOR SVCS.- MISC	26,000.00	174.00	1,034.30	24,965.70	4
460 FINES & FEES-TEMP VEH TAG	3,000.00	150.00	540.00	2,460.00	18
461 FINES & FEES- COURTS	817,500.00	63,144.61	121,866.85	695,633.15	15
464 FINES & FEES- OTHER	10,000.00	500.00	1,700.00	8,300.00	17
465 FINES & FEES- OTHER	0.00	0.00	56.83	-56.83	0
466 FINES & FEES- OTHER	15,000.00	1,087.50	2,882.50	12,117.50	19
467 FINES & FEES- OTHER	20,000.00	1,900.00	6,150.00	13,850.00	31
468 FEES- BANK	68,250.00	5,648.02	18,654.92	49,595.08	27
470 CONTRIBUTION & DONATIONS	18,000.00	1,356.00	20,258.34	-2,258.34	113
471 LIBRARY DONATIONS	28,000.00	112.50	2,871.74	25,128.26	10
480 INTEREST INCOME	25,500.00	4,160.83	15,432.40	10,067.60	61
490 OTHER INCOME	92,212.00	6,280.50	16,175.60	76,036.40	18
491 OTHER INCOME	26,000.00	2,124.03	7,034.01	18,965.99	27
495 OTHER INCOME	1,500.00	12.40	70.80	1,429.20	5
TOTAL REVENUE	<u>43,496,286.00</u>	<u>1,362,096.33</u>	<u>4,563,232.97</u>	<u>38,933,053.03</u>	<u>10</u>

Please note, budgeted amounts in these statements may differ than those displayed in the report due to budget amendments. The financial system does not yet reflect those changes.

	<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	19,604,761.00	1,449,922.98	4,101,864.01	15,502,896.99	21
510 FRINGE	7,766,980.00	564,986.78	1,820,482.22	5,946,497.78	23
520 OTHER PERSONNEL EXPENDITURE	327,500.00	11,523.33	56,613.64	270,886.36	17
530 TRAVEL, TRAINING, & DUES	394,536.00	38,865.09	110,123.49	284,412.51	28
540 SUPPLIES	410,018.00	36,604.77	85,231.50	324,786.50	21
541 POSTAGE	459,898.00	35,802.78	72,367.17	387,530.83	16
542 CLOTHING	201,536.00	8,681.91	25,681.77	175,854.23	13
543 SUPPLIES- LAUNDRY	220,000.00	11,704.37	41,754.03	178,245.97	19
544 SUPPLIES- PUBLIC WORKS	522,000.00	36,881.00	80,228.78	441,771.22	15
545 SUPPLIES- CUSTODIAL	20,000.00	627.20	1,358.61	18,641.39	7
547 SUPPLIES- ANIMAL FOOD	3,000.00	80.33	326.23	2,673.77	11
548 SUPPLIES- HAND TOOLS	20,000.00	3,006.63	6,229.08	13,770.92	31
549 SUPPLIES- WELCOME CENTER	4,000.00	278.54	472.21	3,527.79	12
550 EQUIPMENT- NON CAPITAL	105,000.00	547.26	5,189.54	99,810.46	5
551 EQUIPMENT- GENERAL	532,527.00	27,429.30	116,925.30	415,601.70	22
560 CAPITAL EQUIPMENT	555,775.00	918.64	918.64	554,856.36	0
570 UTILITIES	1,027,640.00	89,735.26	263,469.78	764,170.22	26
571 UTILITIES- TELEPHONE	521,290.00	44,166.45	103,415.54	417,874.46	20
580 RENT	7,500.00	0.00	3,570.00	3,930.00	48
581 RENT- BUILDING	78,766.00	6,325.00	21,400.00	57,366.00	27
582 RENT- EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0
590 MAINTENANCE	1,743,100.00	116,343.87	312,503.55	1,430,596.45	18
591 MAINTENANCE- GENERAL	66,500.00	14,996.09	32,063.22	34,436.78	48
593 MAINTENANCE-SVC AGREEMENT	626,500.00	19,096.47	174,968.32	451,531.68	28
594 MAINTENANCE- BLDG	172,000.00	26,489.74	114,541.53	57,458.47	67
600 CONTRACTUAL SERVICES	1,965,534.00	101,825.48	390,579.25	1,574,954.75	20
604 PS-MEDICAL & PROFESSIONAL	662,151.00	64,923.84	160,603.36	501,547.64	24
605 CS- PRINTING	366,080.00	7,286.48	105,153.36	260,926.64	29
608 SC DEPT OF CORRECTIONS	25,000.00	1,935.00	3,705.00	21,295.00	15
612 CS-DISPOSAL CONTRACT	1,300,000.00	110,025.81	330,458.77	969,541.23	25
613 DEMOLITION EXPENSE	50,000.00	11,280.00	19,223.00	30,777.00	38
620 DIRECT ASSISTANCE	13,041.00	0.00	0.00	13,041.00	0
625 DIRECT ASSISTANCE	977,033.00	40,293.28	206,585.90	770,447.10	21
650 INSURANCE	874,059.00	0.00	840,753.64	33,305.36	96
670 ADVERTISING	82,700.00	3,901.54	7,362.08	75,337.92	9
680 FEE REIMBURSEMENT	600.00	0.00	0.00	600.00	0
690 SPECIAL PROJECTS	480,381.00	30,736.15	62,292.33	418,088.67	13
691 SP- PROMOTIONS	56,000.00	3,151.00	5,151.00	50,849.00	9
750 EQUIPMENT LEASE	142,000.00	10,924.64	24,566.56	117,433.44	17
760 GRANTS MATCH	338,000.00	-2,824.41	8,101.36	329,898.64	2

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
771 DS- LEASE PURCHASE	437,732.00	39,925.75	129,851.50	307,880.50	30
780 MISCELLANEOUS	50,000.00	3,510.00	8,415.00	41,585.00	17
781 MISCELLANEOUS	169,888.00	1,393.86	18,932.70	150,955.30	11
782 OVER/SHORT	570.00	124.35	-12.64	582.64	-2
783 DRUG FORFEITURE	0.00	305.67	642.56	-642.56	0
786 DONATIONS	3,000.00	1,177.62	6,725.03	-3,725.03	224
TOTAL EXPENDITURE	<u>43,389,596.00</u>	<u>2,974,909.85</u>	<u>9,880,787.92</u>	<u>33,508,808.08</u>	<u>23</u>
DEFICIENCY OF REVENUE BEFORE	<u>106,690.00</u>	<u>-1,612,813.52</u>	<u>-5,317,554.95</u>		<u>-4,984</u>
OTHER FINANCING SOURCE:					
801 TRANSFER IN	25,000.00	0.00	0.00	25,000.00	0
810 OFS FUND BALANCE	1,384,840.00	0.00	0.00	1,384,840.00	0
TOTAL OTHER FINANCING SOURC	<u>1,409,840.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,409,840.00</u>	<u>0</u>
OTHER FINANCING USE:					
950 TRANSFERS	1,516,530.00	0.00	98,087.75	1,418,442.25	6
TOTAL OTHER FINANCING USE	<u>1,516,530.00</u>	<u>0.00</u>	<u>98,087.75</u>	<u>1,418,442.25</u>	<u>6</u>
DEFICIENCY OF REVENUE AFTER	<u>0.00</u>	<u>-1,612,813.52</u>	<u>-5,415,642.70</u>		<u>0</u>

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COUNTY OF LANCASTER

BUDGET REPORT BY DEPARTMENT

FY 2015-2016

CURRENT PERIOD: 09/01/2015 TO 09/30/2015

IDEAL REMAINING PERCENT: 75 %

<u>ACCOUN</u>	<u>BUDGETED EXPENDITURE</u>	<u>CURRENT EXPENDITURE</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
005 NON-DEPARTMENTAL	1,384,909.00	66,805.73	946,235.56	0.00	438,673.44	32
011 COUNTY COUNCIL	1,199,349.00	76,628.72	160,330.34	6,550.00	1,032,468.66	86
012 COUNCIL TRANSFERS	1,124,179.00	0.00	0.00	0.00	1,124,179.00	100
014 DIRECT ASSISTANCE	844,124.00	3,805.28	133,609.90	0.00	710,514.10	84
021 ADMINISTRATOR	517,082.00	37,057.89	91,252.97	977.73	424,851.30	82
022 LEGAL TEAM	290,518.00	32,275.65	51,727.62	0.00	238,790.38	82
023 FINANCE	645,007.88	48,745.94	138,913.26	0.00	506,094.62	78
024 HUMAN RESOURCES	207,030.10	17,403.14	48,368.77	0.00	158,661.33	77
025 RISK MANAGEMENT	98,921.00	5,857.37	17,796.91	0.00	81,124.09	82
026 MIS	909,511.00	26,718.81	185,946.46	39,969.38	683,595.16	75
027 GIS	141,354.00	8,822.03	28,186.13	0.00	113,167.87	80
029 ZONING	382,866.00	33,364.77	78,002.51	0.00	304,863.49	80
031 BUILDING	948,920.00	52,520.92	164,111.75	0.00	784,808.25	83
032 PLANNING	550,636.20	32,802.92	95,433.05	16,850.39	438,352.76	80
035 ECONOMIC DEVELOPMENT	392,351.00	0.00	98,087.75	0.00	294,263.25	75
041 ASSESSOR	876,607.00	50,952.86	174,074.81	0.00	702,532.19	80
043 AUDITOR	379,711.68	26,824.79	87,580.58	0.00	292,131.10	77
044 TREASURER	378,158.00	29,309.34	76,470.05	0.00	301,687.95	80
045 DELINQUENT TAX	316,500.00	15,048.67	44,382.38	0.00	272,117.62	86
051 REGISTRATION & ELECT	312,716.00	9,814.61	56,518.01	0.00	256,197.99	82
060 REGISTER OF DEEDS	328,793.50	27,602.46	69,883.41	0.00	258,910.09	79
061 CIRCUIT COURT	82,607.00	3,748.94	9,637.08	0.00	72,969.92	88
063 CLERK OF COURT	469,479.99	43,300.41	103,253.46	0.00	366,226.53	78
064 FAMILY COURT	359,188.53	16,150.99	75,731.80	0.00	283,456.73	79
068 CORONER	417,684.72	29,426.42	87,340.35	0.00	330,344.37	79
069 PROBATE COURT	444,715.64	31,346.72	83,423.76	0.00	361,291.88	81
070 MAG-COUNTYWIDE	852,346.00	67,402.72	193,924.49	0.00	658,421.51	77
110 SHERIFF	7,779,872.32	540,510.71	1,565,319.09	15,258.11	6,199,295.12	80
111 SHER:DRUG ASSET FORF	0.00	305.67	642.56	0.00	-642.56	0
117 SHERIFF DPT- TOWN OF KERS	493,760.65	32,049.17	96,852.80	2,050.54	394,857.31	80
120 DETENTION CENTER	2,030,899.00	156,547.71	427,705.95	19,307.49	1,583,885.56	78
121 SCHOOL RESOURCE OFFICERS	113,152.00	12,620.15	26,457.01	0.00	86,694.99	77

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130 COMMUNICATIONS	1,591,379.00	110,724.73	348,380.38	10,223.92	1,232,774.70	77
140 EMERGENCY MANAGEMENT	363,258.00	23,539.11	66,761.25	5,488.00	291,008.75	80
141 FIRE SERVICE	1,272,325.00	39,614.58	131,737.57	113,024.71	1,027,562.72	81
142 Town of KERSHAW- FIRE	140,996.00	9,037.69	29,835.24	0.00	111,160.76	79
144 LANC. COUNTY FIREFIGHTERS	987,692.00	67,251.45	193,782.53	2,250.00	791,659.47	80
153 LANCASTER EMS	5,995,931.00	490,174.12	1,381,928.33	31,196.47	4,582,806.20	76
202 ROADS & BRIDGES	2,483,581.00	168,613.30	436,048.55	123,370.00	1,924,162.45	77
210 FLEET OPERATIONS	542,564.00	36,934.69	110,048.05	22,050.40	410,465.55	76
251 BUILDING MAINTENANCE	1,473,895.00	126,913.19	327,303.81	82,678.26	1,063,912.93	72
310 LANDFILL-SOLID WASTE	56,852.46	3,686.32	6,948.85	4,000.00	45,903.61	81
312 SOLID WASTE COLLECT	2,879,759.00	191,838.01	451,496.10	147,144.51	2,281,118.39	79
318 ANIMAL SHELTER	156,218.92	11,444.58	36,828.53	0.00	119,390.39	76
330 HEALTH SERVICES	82,600.00	7,064.44	21,878.99	0.00	60,721.01	74
601 DEPT. OF SOCIAL SERVICES	64,210.00	5,334.09	13,258.17	0.00	50,951.83	79
602 D.S.S. FAMILY INDEP	58,330.00	4,463.06	14,023.94	0.00	44,306.06	76
610 VETERANS AFFAIRS	161,561.41	13,789.07	37,895.81	0.00	123,665.60	77
840 LIBRARY	1,159,867.00	88,790.16	231,277.59	0.00	928,589.41	80
999 LEASE	162,156.00	39,925.75	79,851.50	0.00	82,304.50	51
	<u>44,906,126.00</u>	<u>2,974,909.85</u>	<u>9,336,485.76</u>	<u>642,389.91</u>	<u>34,927,250.33</u>	<u>78</u>

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Please note, budgeted amounts in these statements may differ than those displayed in the report due to budget amendments. The financial system does not yet reflect those changes.