

MEMORANDUM

TO: All County Departments
FROM: Todd Wiltgen, Chair
DATE: March 2, 2018
RE: 2018-19 Budget Requests

The County Board recently reviewed the status of the 2016-17 County budget, as well as some additional costs which we will be facing during the next few years. Several important issues are worth noting:

1. Payroll costs, which include benefits, increase on an annual basis by approximately \$2 million.
2. Current property tax reduction proposals before the Legislature as well as other possible reductions from state agencies could have an impact on our spending and revenue choices.
3. Lancaster County has future needs in regards to building projects and technology upgrades.

The County Board is asking that FY2018-19 budget requests for operating costs and capital outlay maintain the same level of funding as the adopted FY2017-18 budget. Please review and determine the essentials for each service. Tough decisions will have to be made to balance the budget so the County Board is challenging each department to review their services provided and identify any efficiencies.

Service Based budgets will be completed again for FY2018-19. The County Board feels this process is a way to better explain the link between services and annual cost. Each department should be prepared to discuss level of services provided and change in cost from the previous year during the budget hearings.

The County Board discussed some future building projects and technology upgrades during the mid year budget review and would like each department to identify projects and upgrades that could have an affect on future county budgets. The budget instructions will include additional information on the new spreadsheet.

Please review all revenue accounts in depth and indicate any potential revenue shortages or changes. After the budget requests have been reviewed and the Board has a better handle on fund balances, anticipated revenues, and budgeted expenditures, adjustments will be made to present a proposed balanced budget.

The Board does not anticipate dollars will be available for expansion of services or personnel. However, if a necessity exists, expansion budgets must be separately stated on the Request for Increase in Personnel or Services form provided with justification for the need, and will be discussed with the Board prior to approval.

Please follow all of the instructions and properly complete all forms by April 6, 2018.

ADDITIONAL ITEMS TO CONSIDER

Grants

Please complete the Federal Grants form listing the federal grants your department has been awarded or will receive for FY2018-19. Include the awarded or budgeted amount, the federal agency awarding the grant, the program title, the CFDA number, the business unit used for accounting purposes, the revenue account, any positions funded by the grant, the grant period, and any county match.

Computers

As in the past, the Board will budget for computers funded with property tax dollars in the Information Services budget. Please identify your FY2018-19 need and obtain a cost estimate from Information Services. Your request for FY2018-19 along with the estimate must be submitted at the same time as your budget.

Cutoff on Expenditures

The cutoff to notify the Purchasing Department for FY2017-18 purchases over \$20,000 will be May 1 and the cutoff for purchases less than \$20,000 will be June 15. The last date for sending payment vouchers to the Clerk will be June 30. Payroll will be accrued through June 30.

Salaries

Salary cost-of-living increases will be budgeted by the County Board in the General Fund Contingency budget, unless the increase has been approved in contract for the upcoming budget.

Managing your FY2017-18 budget from now to June 30 will be helpful. Unexpended amounts will increase year-end balances, thus, reducing next year's tax requirements.

The County Board realizes the budgeting process requires substantial effort on your part. However, adequate documentation and timely submission of your agency's budget request is essential to us in determining the spending levels of the County in line with the revenues available.



Budget Calendar for Fiscal Year 2019

March 2, 2018	Distribute Budget Forms
April 6	Department Budgets to Budget & Fiscal Department
Thursday, April 19	Budget Work Session / Department Budget Hearings
Tuesday, April 24	Budget Work Session / Department Budget Hearings
Thursday, April 26	Budget Work Session / Department Budget Hearings
Thursday, May 3	Budget Work Session / Department Budget Hearings
Tuesday, May 8	Budget Work Session / Department Budget Hearings
Thursday, May 10	Budget Work Session / Department Budget Hearings
Thursday, May 17	Budget Work Session / Department Budget Hearings
Tuesday, May 22	Budget Work Session / Department Budget Hearings
Tuesday, May 29	Budget Work Session / Department Budget Hearings
Thursday, May 31	Budget Work Session / Department Budget Hearings
Tuesday, June 5	Budget Work Session / Department Budget Hearings
Tuesday, June 12	Budget Work Session / Department Budget Hearings
Thursday, June 14	Budget Work Session / Department Budget Hearings
Thursday, June 21	Budget Discussions with City/County Departments
June 28, July 5 & 12	Budget Work Session
Thursday, July 19	Final Work Session
Tuesday, July 31	File Proposed Budget with County Clerk
Thursday, August 9	Review Ag Society/Rural Fire Budgets
Tuesday, August 28	Public Hearing on County Budget (9:00 a.m.; Chambers)
Tuesday, August 28	Adopt County Budget (9:00 a.m.; Chambers)
Thursday, Feb 7, 2019	Mid Year Budget Review