



COUNTY *of* LUZERNE
PENNSYLVANIA
ESTABLISHED 1786

**LUZERNE COUNTY
1ST QUARTER BUDGET REVIEW
1/1/19 THROUGH 3/31/19**

BRIAN SWETZ

DIRECTOR, DIVISION OF BUDGET AND FINANCE

REVENUE HIGHLIGHTS

1ST QUARTER BUDGET REVIEW

1/1/19 THROUGH 3/31/19

Real Estate:

- **1st Quarter 2018 Real Estate Revenue was \$22.4 million and 2019 Real Estate Revenue was \$28.3 million. All bills were sent on time except for Courtdale. The County is collecting Courtdale taxes per Resolution 2019-61 for 2019.**
- **The 2018 Real Estate tax bills were mailed on February 4, 2019 with a bill start date of February 12, 2019. Most payments were made online for municipalities the County collects for in the discount period.**

Land Development Fees:

- **2018 Budgeted: \$145,000 Revenues Received: \$57,590**
- **2019 Budgeted: \$167,000 Revenues Received: \$95,175**

Pictometry Update:

- **Change finder had identified approximately 49,224 potential targets to review. Currently, The County Assessment Office completed 46,565 which has resulted in an increase of \$15.5 million in assessed value. This project is 94% complete.**
- **Overall general fund Revenues on track to meet budgeted amounts.**

EXPENSE CONCERNS

1ST QUARTER BUDGET REVIEW

1/1/19 THROUGH 3/31/19

Overtime at LCCF Main Facility is 13% over the 1st Quarter Budget.

- Compared to the first quarter of 2018, the Main Prison Facility has spent \$810,836 less in the first quarter than 2019.
- LCCF MOU 18% **under** 1st quarter budget.
- LCCF Admin 19% **under** 1st quarter budget.

Overall General Fund Expenses on track to meet budgeted amounts.



Budget by Account Classification Report

Through 03/31/19
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 100 - General Fund									
REVENUE									
Taxes	118,855,000.00	.00	118,855,000.00	26,638,805.86	.00	30,653,619.68	88,201,380.32	26	24,174,568.31
Fees	7,860,885.00	.00	7,860,885.00	568,215.23	.00	1,413,195.91	6,447,689.09	18	1,511,382.71
Fines	483,250.00	.00	483,250.00	43,493.73	.00	82,751.90	400,498.10	17	72,001.53
Rent	782,678.00	.00	782,678.00	56,409.74	.00	232,207.44	550,470.56	30	162,509.18
Grants	1,354,207.00	.00	1,354,207.00	118,905.43	.00	118,905.43	1,235,301.57	9	5,791.59
Transfers	904,790.00	.00	904,790.00	.00	.00	.00	904,790.00	0	.00
Interest	.00	.00	.00	783.34	.00	1,171.07	(1,171.07)	+++	318.02
Reimbursements	7,268,247.00	.00	7,268,247.00	288,081.12	.00	790,900.62	6,477,346.38	11	774,552.98
Proceeds	50,000.00	.00	50,000.00	3,346.64	.00	4,739.77	45,260.23	9	3,971.58
Other	288,000.00	.00	288,000.00	32,519.52	.00	95,700.94	192,299.06	33	41,924.87
REVENUE TOTALS	\$137,847,057.00	\$0.00	\$137,847,057.00	\$27,750,560.61	\$0.00	\$33,393,192.76	\$104,453,864.24	24%	\$26,747,020.77
EXPENSE									
Personnel Costs	76,289,412.00	(45,641.00)	76,243,771.00	5,008,010.57	.00	13,693,872.79	62,549,898.21	18	17,542,883.16
Non-Personnel Costs	17,139,533.00	45,791.00	17,185,324.00	1,257,759.44	1,463,616.11	4,711,735.53	11,009,972.36	36	4,320,963.52
Debt Service	25,036,440.00	.00	25,036,440.00	.00	.00	35,500.00	25,000,940.00	0	67,866.81
Contingencies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers	18,019,078.00	.00	18,019,078.00	1,659,988.90	336,289.13	3,698,627.70	13,984,161.17	22	4,220,333.33
Other	1,253,194.00	(150.00)	1,253,044.00	19,817.54	97,689.27	66,949.33	1,088,405.40	13	74,143.89
Capital Assets	109,400.00	.00	109,400.00	4,617.60	14,258.00	4,617.60	90,524.40	17	22,917.78
EXPENSE TOTALS	\$137,847,057.00	\$0.00	\$137,847,057.00	\$7,950,194.05	\$1,911,852.51	\$22,211,302.95	\$113,723,901.54	17%	\$26,249,108.49
Fund 100 - General Fund Totals									
REVENUE TOTALS	137,847,057.00	.00	137,847,057.00	27,750,560.61	.00	33,393,192.76	104,453,864.24	24%	26,747,020.77
EXPENSE TOTALS	137,847,057.00	.00	137,847,057.00	7,950,194.05	1,911,852.51	22,211,302.95	113,723,901.54	17%	26,249,108.49
Fund 100 - General Fund Totals	\$0.00	\$0.00	\$0.00	\$19,800,366.56	(\$1,911,852.51)	\$11,181,889.81	(\$9,270,037.30)		\$497,912.28
Grand Totals									
REVENUE TOTALS	137,847,057.00	.00	137,847,057.00	27,750,560.61	.00	33,393,192.76	104,453,864.24	24%	26,747,020.77
EXPENSE TOTALS	137,847,057.00	.00	137,847,057.00	7,950,194.05	1,911,852.51	22,211,302.95	113,723,901.54	17%	26,249,108.49
Grand Totals	\$0.00	\$0.00	\$0.00	\$19,800,366.56	(\$1,911,852.51)	\$11,181,889.81	(\$9,270,037.30)		\$497,912.28