



2024 Budget Presentation

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

2024 Budget

Agenda

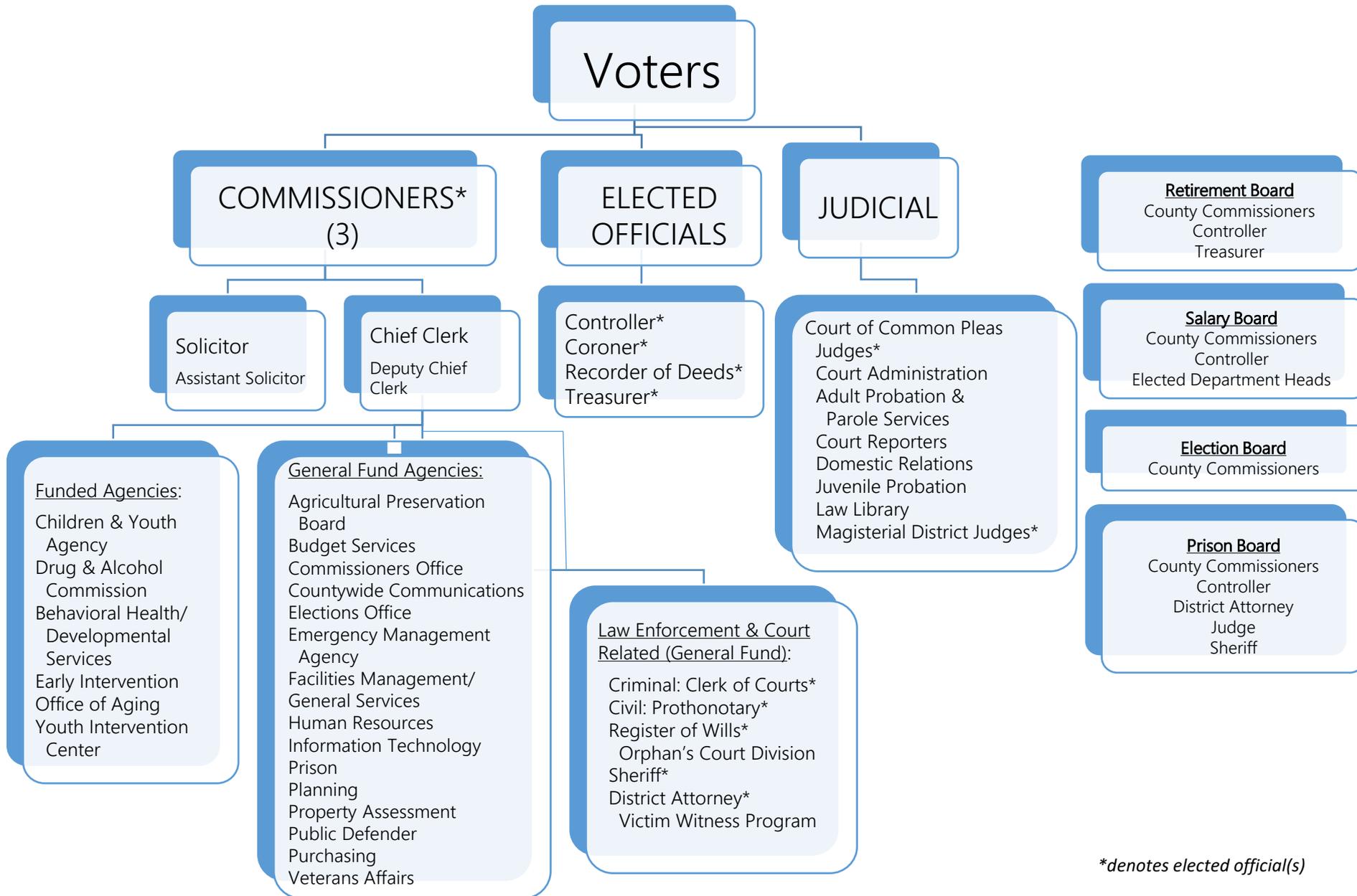


1. Welcoming Remarks
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Photo credit: Kingsway Realty

Lancaster County Organizational Chart – Class 2A County



*denotes elected official(s)

2024 Budget

Budget Highlights



- Total Budget* = \$306,093,372
 - ✓ General Fund Budget* = \$182,561,641
 - ✓ Funded Agencies* = \$123,531,731
- Balanced Budget for FY 2024.
 - ✓ GF Revenue Exceeds Expenses by approximately \$100,000
 - ✓ GF Balance at 12/31/2023 projected at \$61,969,512
- No Tax Increase for 2024
 - ✓ Millage Rate remains at 2.911 mills
- No layoffs and no attrition assessment
- Credit Rating of Aa2, third highest of the twenty (20) ratings.

* Excludes fund balance and 2023 commitments expended in 2024.

2024 Budget

Proposed Budget Resolution #82 Resources



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
REVENUE			
County Tax Receipts—2024			
Real Estate (2.911 Mills)	\$127,233,428		\$127,223,428
Delinquent Taxes	\$1,885,000		\$1,885,000
Total County Tax Receipts—2024	\$129,108,428		\$129,108,428
State & Federal Grants—2024	\$8,002,562	\$98,906,416	\$106,908,978
Fees & Fines—2024	\$36,050,651	\$6,649,169	\$42,699,820
Interest Earnings—2024	\$9,500,000	\$407,924	\$9,907,924
County Match-2024		\$16,086,478	\$16,086,478
TOTAL 2024 RECEIPTS	<u>\$182,661,641</u>	<u>\$122,049,987</u>	<u>\$304,711,628</u>
Fund Balance Available 12/31/23	\$61,869,512	\$17,049,428	\$78,918,940
Reserve for Encumbrances	\$6,376,194	\$1,429,265	\$7,805,459
Total Receipts & Fund Balance	\$250,907,347	\$140,528,680	\$391,436,027

2024 Budget

Proposed Budget Resolution #82 Expenditures



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
Payroll & Fringe Benefits	\$100,733,250	\$43,481,567	\$144,214,817
Other Operating Expenditures	\$41,304,689	\$75,897,223	\$117,201,912
Capital	\$572,010	\$4,152,941	\$4,724,951
Debt Service	\$19,306,102		\$19,306,102
Radio Project Lease & Interest	\$2,226,973		\$2,226,973
Voting Machine Lease	\$595,258		\$595,258
County Match	\$13,794,916		\$13,794,916
Affiliated Agency/Capital Project Grants	\$3,529,875		\$3,529,875
RRTA Funding	\$498,569		\$498,569
TOTAL 2024 OPERATING EXPENDITURES	\$182,561,641	\$123,531,731	\$306,093,372
2023 Commitments Expended in 2024	\$6,376,194	\$1,429,265	\$7,805,459
Fund Balance Remaining 12/31/24	\$61,969,512	\$15,567,684	\$77,537,196
Total 2024 Operating Expenditures			
And Fund Balance Remaining 12/31/24	\$250,907,347	\$140,528,680	\$391,436,027

TAX RATE ON ASSESSED VALUE OF REAL ESTATE = 2.911 MILLS

TAXABLE ASSESSED VALUE = \$44,508,664,500

TAX INCREASE OVER 2023 = 0%

2024 Budget

General Fund Revenue Summary



2024 PROPOSED BUDGET REVENUE SUMMARY

	<u>2024 Budget</u>	<u>2023 Forecast as of 11/30/23</u>	<u>2024 Budget vs 2023 Forecast</u>	<u>2023 Orig Budget</u>	<u>2022 Actual</u>
Real Estate/Delinquent Tax Receipts	129,108,428	127,680,566	1,427,862	127,292,707	126,461,638
Fees & Fines	31,126,448	29,394,029	1,732,419	32,264,791	29,435,224
Interest Earnings	9,500,000	7,798,589	1,701,411	6,798,589	578,752
Rent & Royalty	1,281,178	1,348,685	(67,507)	1,178,648	1,096,750
Stadium Loan Repayment	270,000	270,000	-	270,000	320,795
Other	157,098	5,140,007	(4,982,909)	141,270	165,750
Total - County Generated Revenue	\$ 171,443,152	\$ 171,631,876	\$ (188,724)	\$ 167,946,005	\$ 158,058,909
Federal Grants	1,951,078	1,883,083	67,995	1,684,038	1,577,906
State Grants/Direct	3,855,800	4,158,532	(302,732)	3,599,726	4,156,312
Other Governmental	313,000	273,763	39,237	260,961	231,223
CARES/ARPA Revenue	150,000	150,000	-	150,000	
Election Integrity Grant Program	1,882,685	1,781,503	101,182	1,781,503	1,781,503
Total - Intergovernmental Revenue	\$ 8,152,562	\$ 8,246,881	\$ (94,319)	\$ 7,476,228	\$ 7,746,944
Indirect/Intra-County Revenue	3,065,927	3,126,723	(60,796)	3,163,382	3,062,574
Total Revenue	\$ 182,661,641	\$ 183,005,480	\$ (343,839)	\$ 178,585,614	\$ 168,868,426

2024 Budget

General Fund Expense Summary



2024 PROPOSED BUDGET EXPENSE SUMMARY

	<u>2024 Budget</u>	<u>2023 Forecast as of 11/30/23</u>	<u>2024 Budget vs 2023 Forecast</u>	<u>2023 Orig Budget</u>	<u>2022 Actual</u>
Salary	72,716,538	68,140,730	4,575,808	69,418,049	49,229,465
Benefits	15,291,634	17,433,088	(2,141,454)	17,534,528	13,219,582
Retirement/Payroll Taxes/Fringe	12,725,077	10,866,836	1,858,241	11,181,123	8,509,934
Total - Personnel Services	\$ 100,733,249	\$ 96,440,654	\$ 4,292,595	\$ 98,133,700	\$ 70,958,981
Other Operating Expenses	41,304,689	38,731,847	2,572,842	36,984,743	29,420,020
Capital Expenditures	572,010	1,258,667	(686,657)	1,319,277	265,478
Agency Grants	3,529,875	3,453,379	76,496	3,453,379	3,599,382
RRTA Grant	498,569	463,246	35,323	463,246	463,246
Debt Services (Bond & Interest)	19,306,102	21,423,128	(2,117,026)	21,423,128	21,832,882
County Match	13,794,916	17,145,053	(3,350,137)	13,758,442	15,179,624
Radio (Lease & Interest)	2,226,973	2,226,974	(1)	2,226,974	2,226,974
Voting Machine (Lease & Interest)	595,258	595,258	-	595,258	595,258
Total - All Other	\$ 81,828,392	\$ 85,297,552	\$ (3,469,160)	\$ 80,224,447	\$ 73,582,865
Total Expense	\$ 182,561,641	\$ 181,738,206	\$ 823,435	\$ 178,358,147	\$ 144,541,846
Total Revenue (from last slide)	\$ 182,661,641	\$ 183,005,480	\$ (343,839)	\$ 178,585,614	\$ 168,868,426
Projected Fund Balance Incr/(Decr)	\$ 100,000	\$ 1,267,274	N/A	\$ 227,468	\$ 24,326,581

2024 Budget

General Fund Expense Major Budget Increases and Decreases



	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>2024 vs 2023 Variance</u>
Salary & Wages	\$72,286,538	\$69,036,817	\$3,249,721
Other Contractual/Professional Services	\$13,418,472	\$12,071,874	\$1,346,598
Retirement	\$6,336,782	\$5,118,399	\$1,218,382
Payroll Taxes	\$6,583,600	\$5,712,184	\$871,416
County-Wide Rental & Leasing Costs	\$3,752,042	\$3,232,182	\$519,860
Utilities	\$2,681,073	\$2,240,504	\$440,569
Legal Services	\$1,061,440	\$762,780	\$298,660
Fire/EMS Tax Credit	\$250,000	\$0	\$250,000
Medical & Dental Supplies	\$457,313	\$235,643	\$221,670
Transportation	\$334,800	\$140,820	\$193,980
Staff Development	\$650,295	\$479,062	\$171,233
Insurance	\$1,040,644	\$871,103	\$169,541
Interpretation Services	\$369,926	\$236,709	\$133,217
Affiliated Agency Grants	\$3,529,875	\$3,418,875	\$111,000
Other Increases less than \$111,000	\$20,138,380	\$19,343,356	\$795,024
Debt Service	\$19,306,102	\$21,423,128	(\$2,117,026)
Health Benefits	\$15,526,330	\$17,637,767	(\$2,111,437)
Machinery & Equipment	\$132,109	\$473,595	(\$341,486)
Computer Hardware	\$91,800	\$326,481	(\$234,681)
Computer Software	\$72,000	\$236,201	(\$164,201)
Equipment Maintenance & Repair	\$5,215,337	\$5,356,435	(\$141,099)
Land & Building Improvements	\$188,885	\$283,000	(\$94,115)
Other Decreases less than \$94,115	\$4,088,729	\$4,245,839	(\$157,111)
Grand Total	\$177,512,471	\$172,882,755	\$4,629,716

2024 Budget

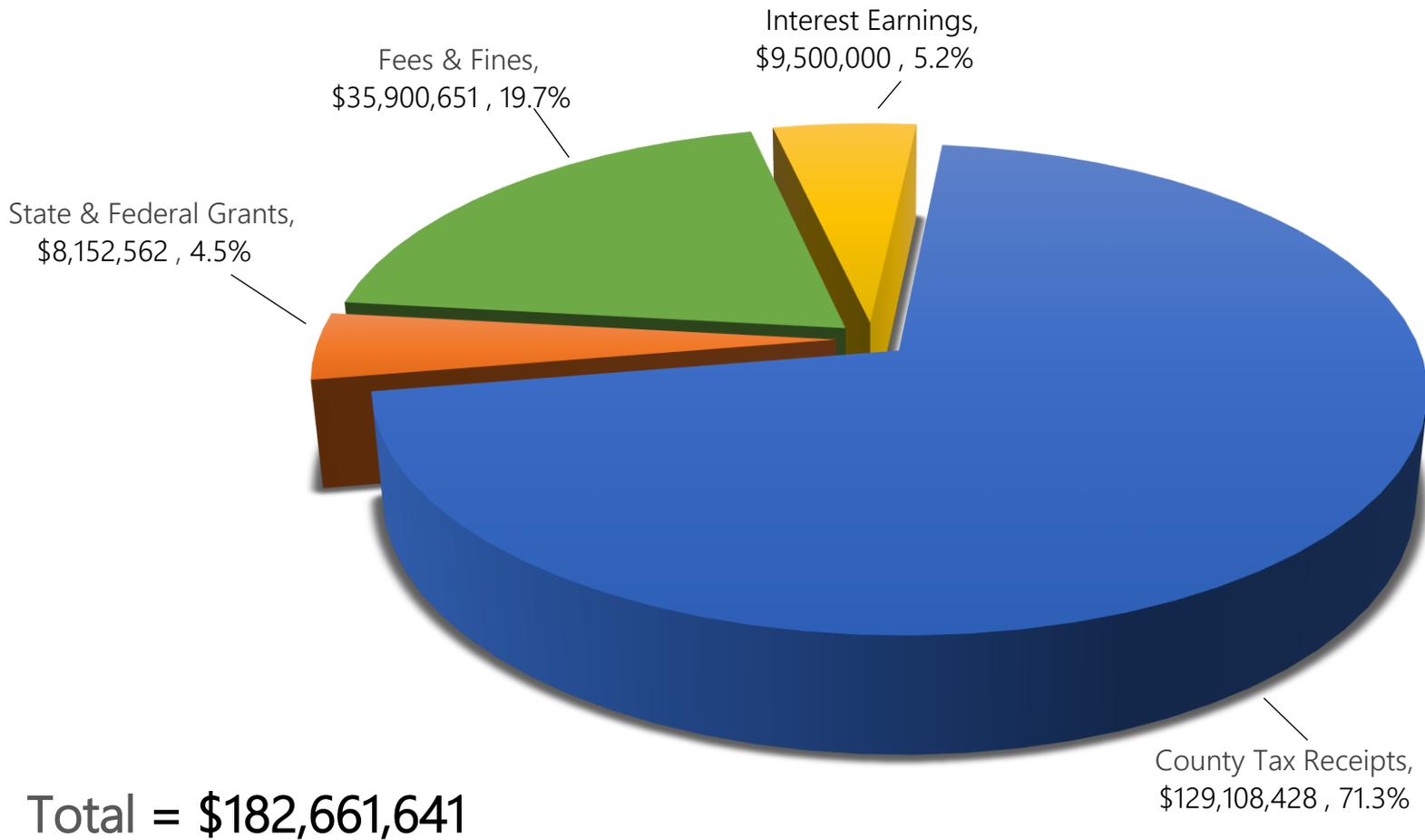
2024 vs. 2023 General Fund Comparison



REVENUE	2024 PROPOSED BUDGET	2023 ADOPTED BUDGET	VARIANCE	% CHANGE	2022 ACTUALS
County Tax Receipts	\$129,108,428	\$127,292,707	\$1,815,721	1.43%	\$126,461,638
State & Federal Grants	\$8,002,562	\$7,326,227	\$676,335	9.23%	\$7,746,944
Fees & Fines	\$36,050,651	\$37,168,091	(\$1,117,440)	-3.01%	\$34,081,092
Interest Earnings	\$9,500,000	\$6,798,589	\$2,701,411	39.73%	\$578,752
TOTAL RECEIPTS	<u>\$182,661,641</u>	<u>\$178,585,614</u>	<u>\$4,076,027</u>	2.28%	<u>\$168,868,426</u>
EXPENDITURES					
Payroll & Fringe Benefits	\$100,733,250	\$98,133,700	\$2,599,550	2.65%	\$70,958,981
Other Operating Expenditures	\$41,304,689	\$37,019,248	\$4,285,441	11.58%	\$30,770,525
Capital	\$572,010	\$1,319,277	(\$747,267)	-56.64%	(\$265,478)
Debt Service	\$19,306,102	\$21,423,128	(\$2,117,026)	-9.88%	\$21,476,580
Radio Lease & Interest	\$2,226,973	\$2,226,973	\$0	0.00%	\$2,226,973
Voting Machine Lease	\$595,258	\$595,258	\$0	0.00%	\$595,258
County Match	\$13,794,916	\$13,758,442	\$36,474	0.27%	\$15,179,624
Affiliated Agency Grants	\$3,529,875	\$3,418,875	\$111,000	3.25%	\$3,158,195
RRTA Funding	\$498,569	\$463,246	\$35,323	7.63%	\$441,187
TOTAL OPERATING EXPENDITURES	<u>\$182,561,641</u>	<u>\$178,358,147</u>	<u>\$4,203,494</u>	2.36%	<u>\$144,541,845</u>

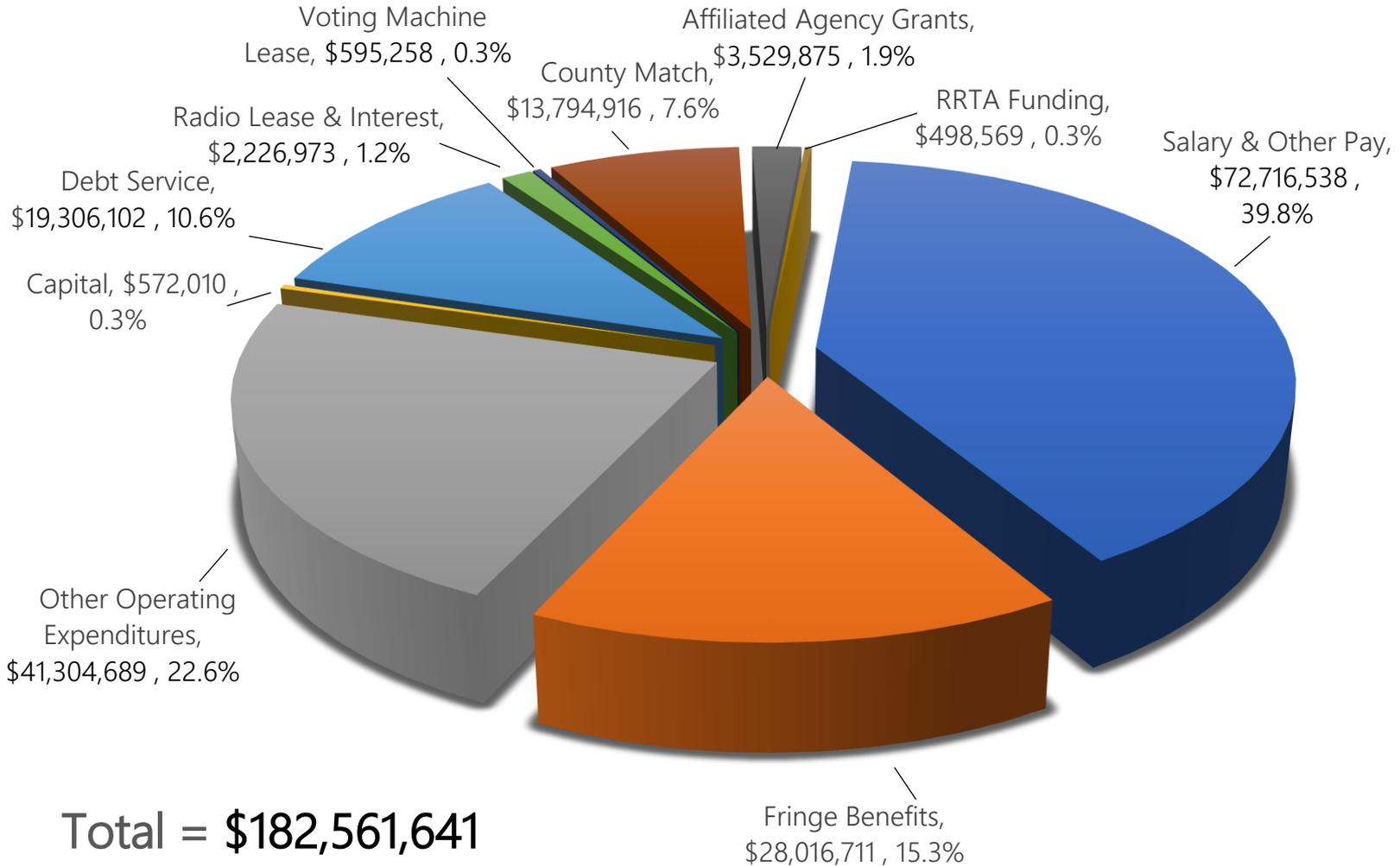
2024 Budget

General Fund Revenue Breakdown



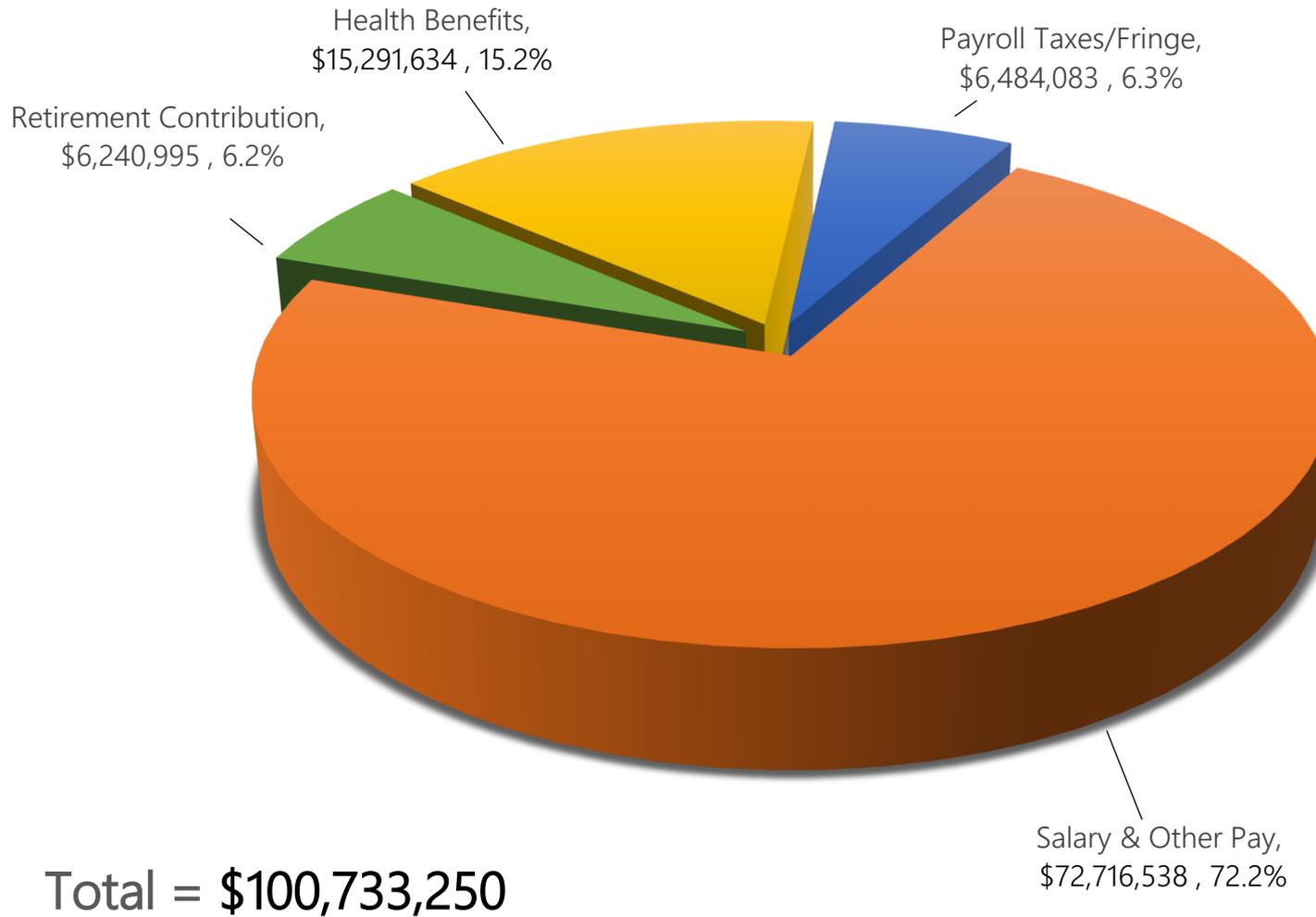
2024 Budget

General Fund Major Expenses Breakdown



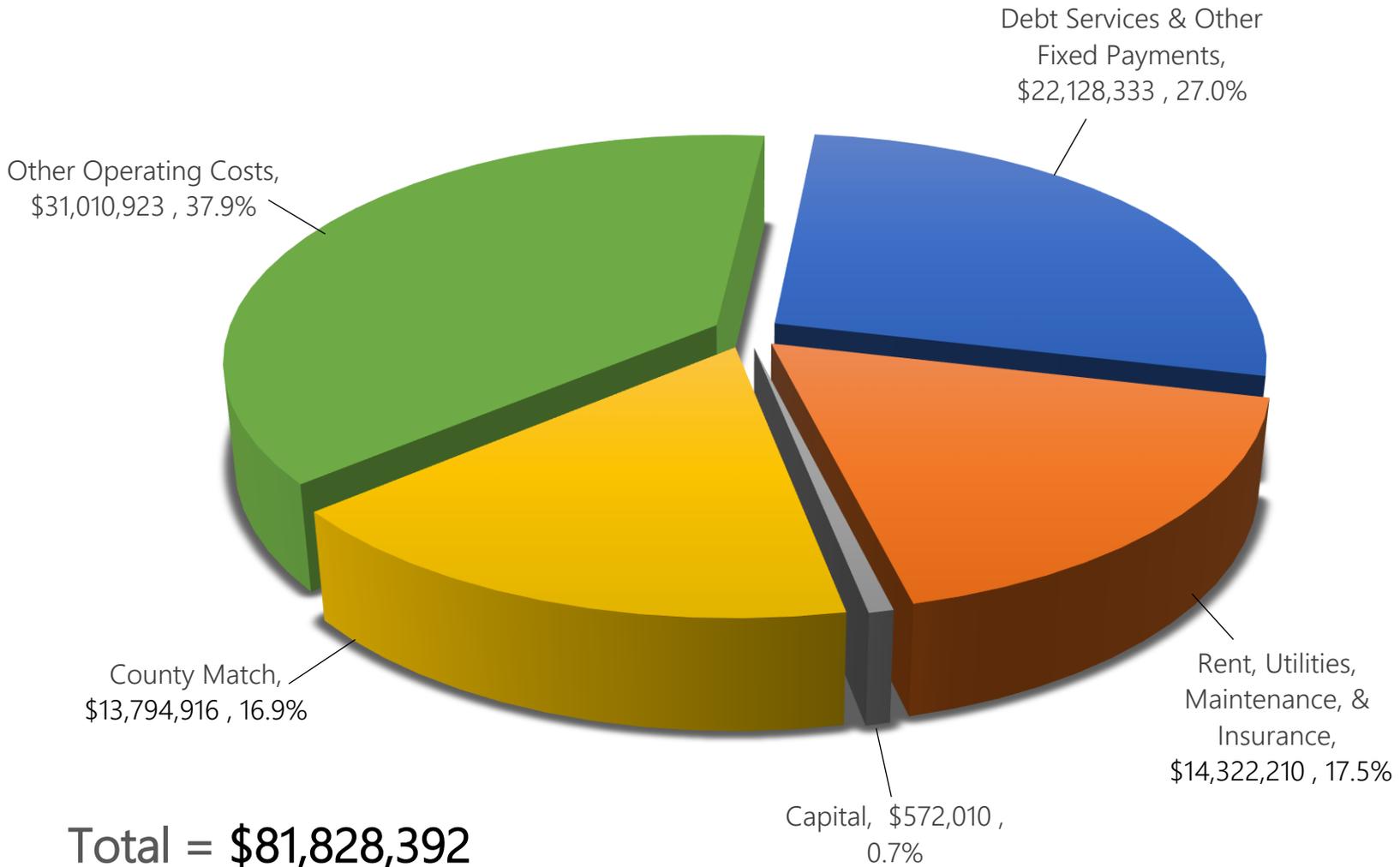
2024 Budget

General Fund Payroll Expense Budget



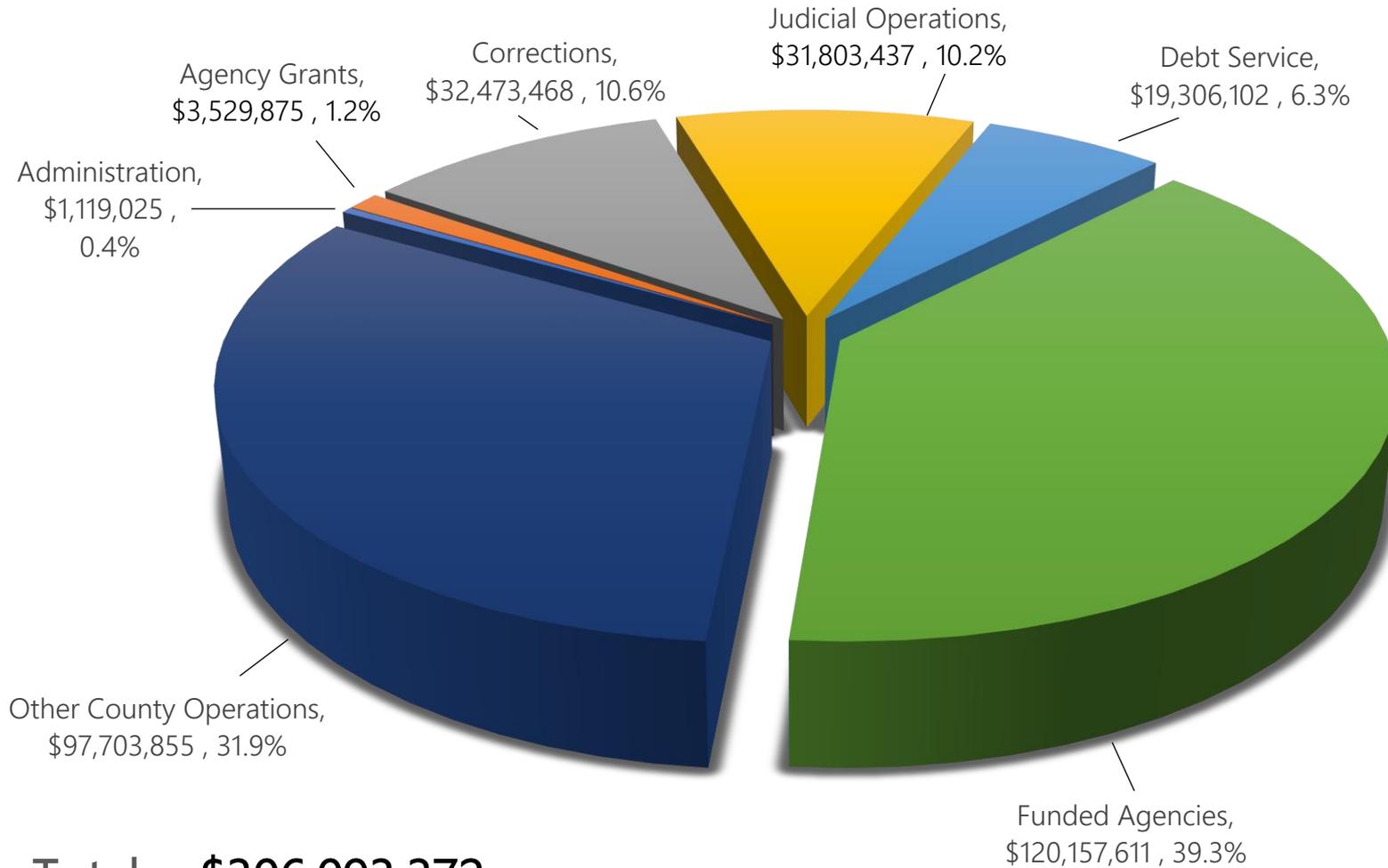
2024 Budget

General Fund Operating Expense Budget Breakdown



2024 Budget

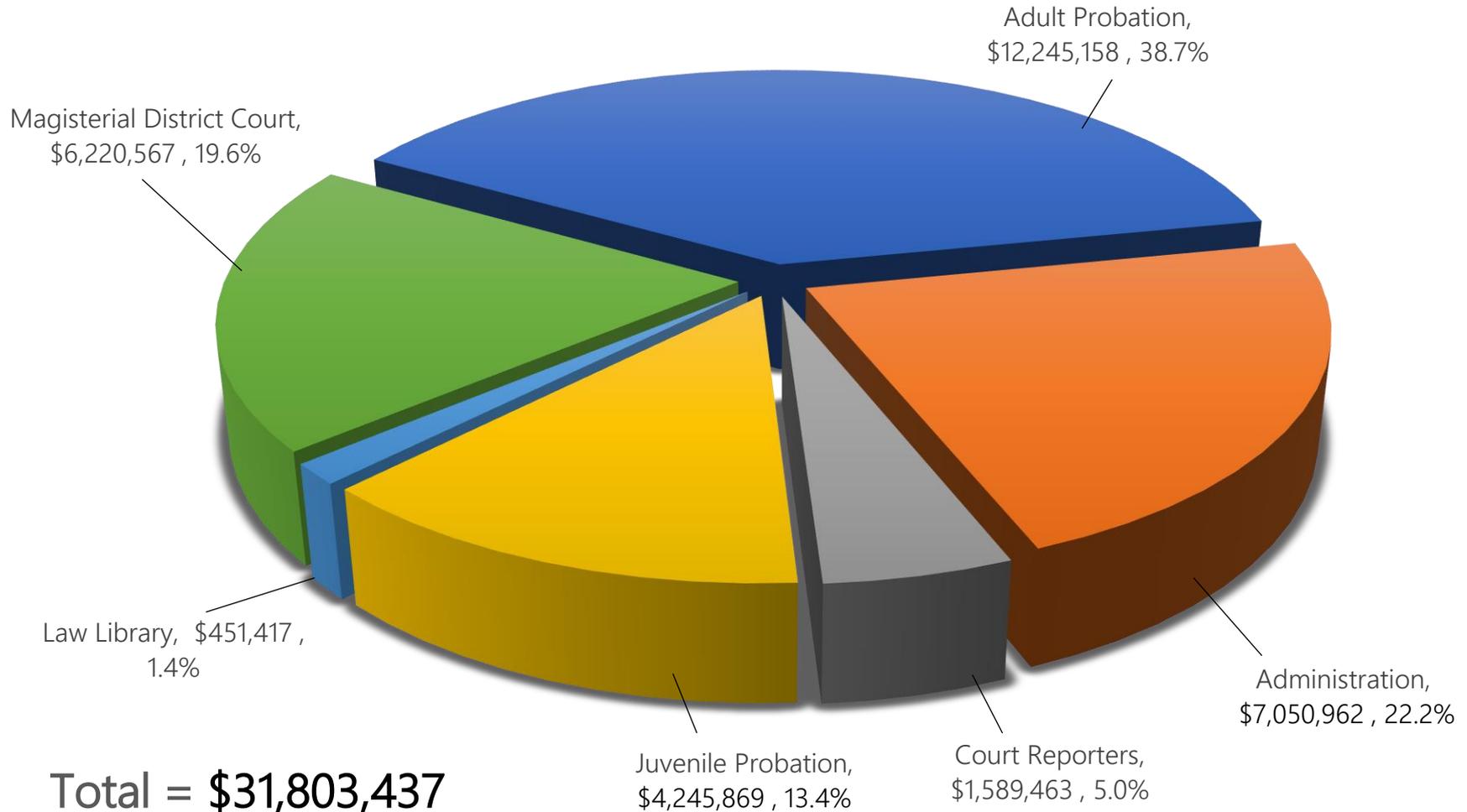
County Budget Expense Breakdown (All Funds)



Total = \$306,093,372

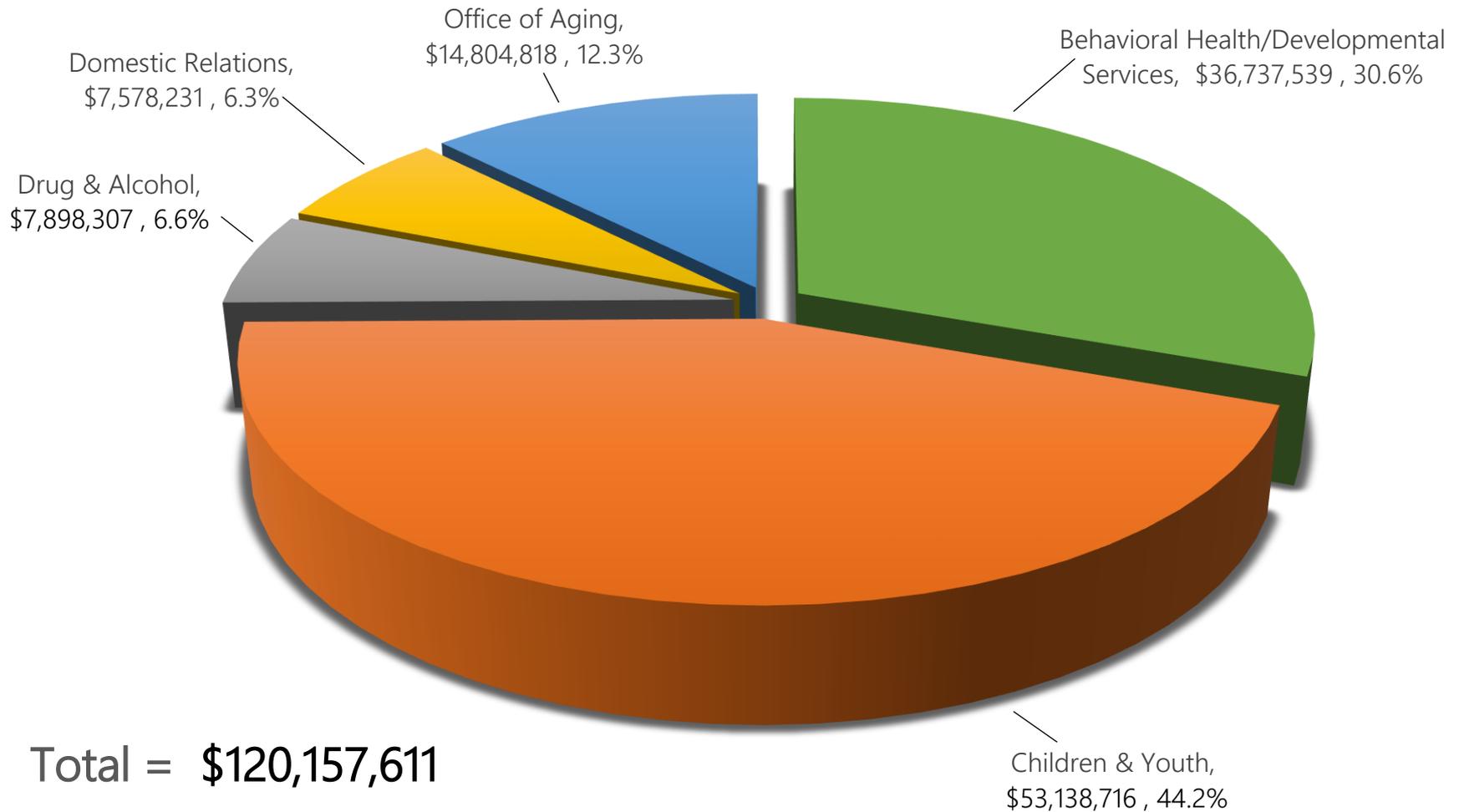
2024 Budget

Expenses for Judicial Operations (General Fund)



2024 Budget

Expenses for Funded Agencies (Other Funds)



GF County Match dollars make up \$13,794,916 of this total.

2024 Budget

Agency Grants



	<u>General Fund</u>	<u>ARPA Funds</u>	<u>Act 13 Funds</u>
Agricultural Extension (Penn State College of Ag)	\$572,235		
Library System	\$2,116,740		
Member Libraries	\$225,000		
Lancaster Conservation District	\$295,000		
Economic Development Company of Lancaster	\$105,000		
Downtown Investment District	\$65,900		
Lancaster Ag Council			\$20,000
Susquehanna Heritage			\$30,000
Ag Preserve/Farmland Trust			\$250,000
Lancaster Conservancy		\$150,000	
Grand Total	\$3,379,875	\$150,000	\$300,000

Total General/ARPA Funds: \$3,529,875

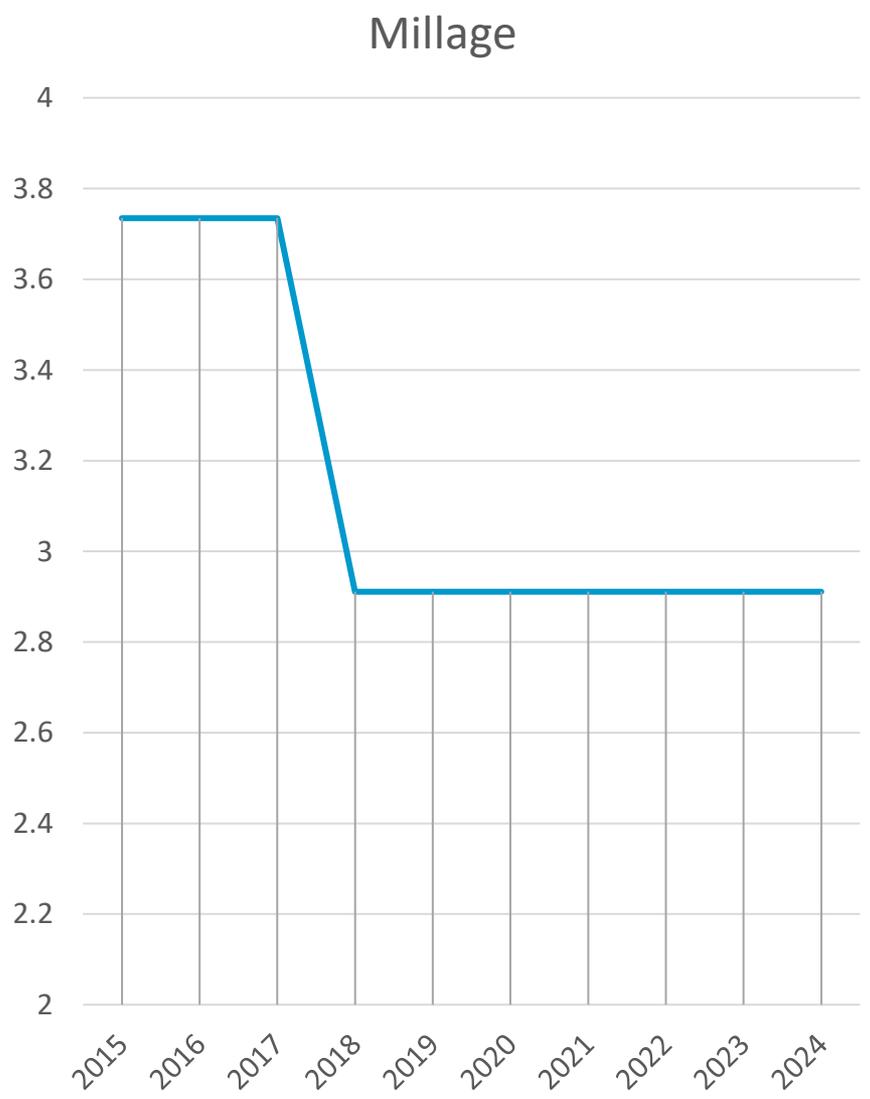
Total ACT 13 Funds: \$300,000

2024 Budget



Millage Rate History

2015	• 3.735 County millage (0% increase)
2016	• 3.735 County millage (0% increase)
2017	• 3.735 County millage (0% increase)
2018	• 2.911 County millage (0% <u>revenue increase</u>) • Reassessment
2019	• 2.911 County millage (0% increase)
2020	• 2.911 County millage (0% increase)
2021	• 2.911 County millage (0% increase)
2022	• 2.911 County millage (0% increase)
2023	• 2.911 County millage (0% increase)
2024	• 2.911 County millage (0% increase)



2024 Budget

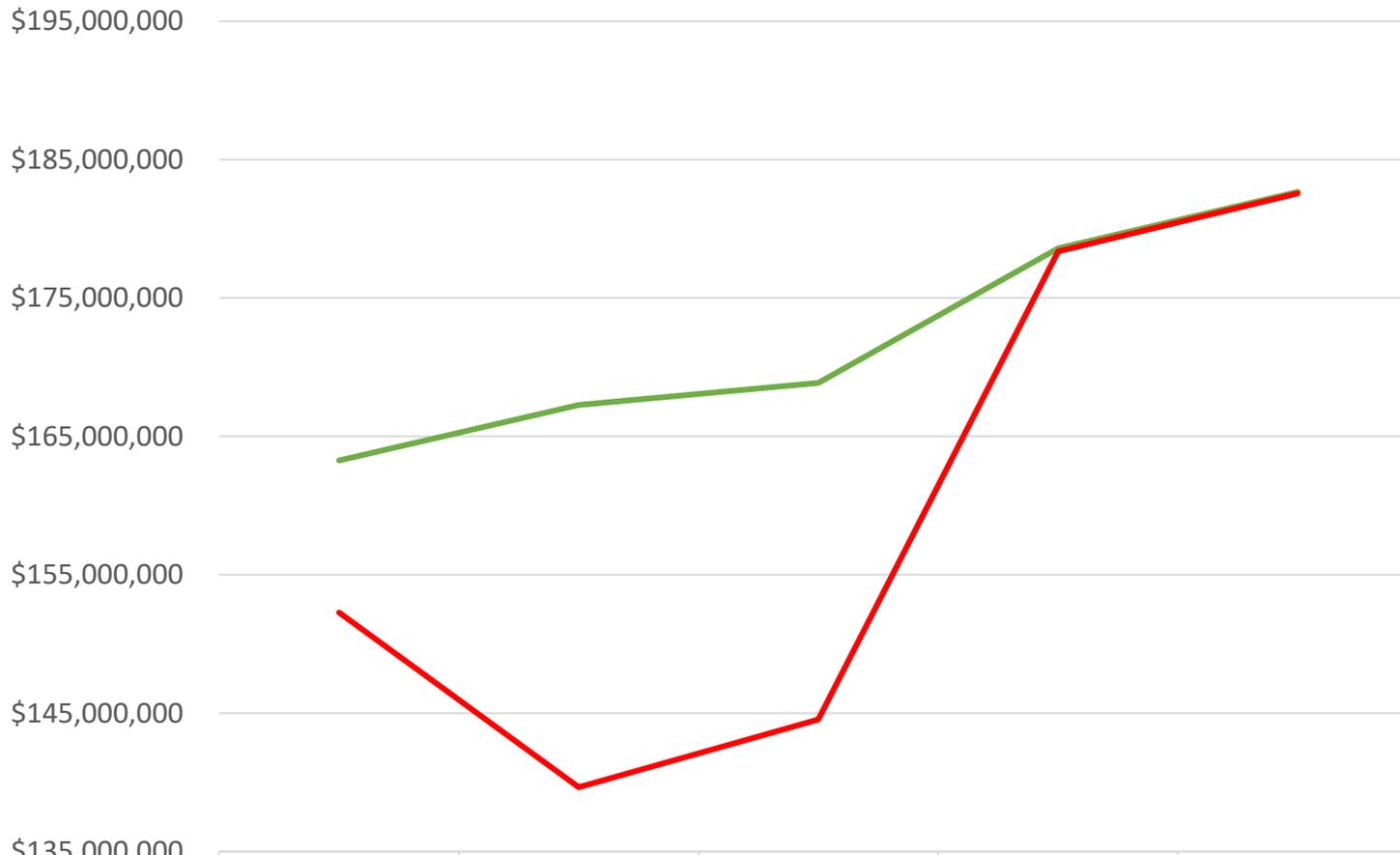


Employees by Department 2022-2024 (FT/PT- All Funds)

	12/2022 Employee Count	12/2023 Employee Count	2024 Funded Positions
Commissioners Office	8	9	9
Purchasing	10	12	12
Human Resources	10	10	10
Budget Services	3	3	3
Property Assessment	20	22	22
Veterans Affairs	4	4	4
Legal Department	8	8	8
Voter Registration	15	16	16
Treasurers Office	10	11	10
Controllers Office	22	23	24
Recorder of Deeds	7	6	6
Tax Collectors	12	11	11
Public Defender	36	36	34
Emergency Management	19	19	19
Communications	90	92	95
Planning	23	27	27
Ag Preserve	6	6	6
Information Technology	45	45	45
General Services	45	53	99
Court Administration	18	18	19
Law Library	3	3	3
Judicial Operations	58	58	59
Court Reporters	16	13	14
Jury Services	1	1	1
Domestic Relations	79	77	76
APPS - Supervision Services	110	113	113
Juvenile Probation	47	46	45
APPS- Special Services	17	25	26
Clerk of Courts Office	18	17	17
District Attorneys Office	80	79	82
Register of Wills Office	9	9	9
Prothonotary	23	21	21
Magisterial District Courts	83	89	93
Sheriffs Office	58	60	60
Coroners Office	11	13	15
Prison	251	239	247
Youth Intervention Center	70	76	78
Children & Youth	133	138	138
Office of Aging	83	81	78
Drug & Alcohol	10	9	9
Behavioral Health	102	109	108
Developmental Services	41	48	49
Early Intervention	35	35	35
Funded Vacancy Pool- 2024			25
Grand Total	1,749	1,790	1,880

2024 Budget

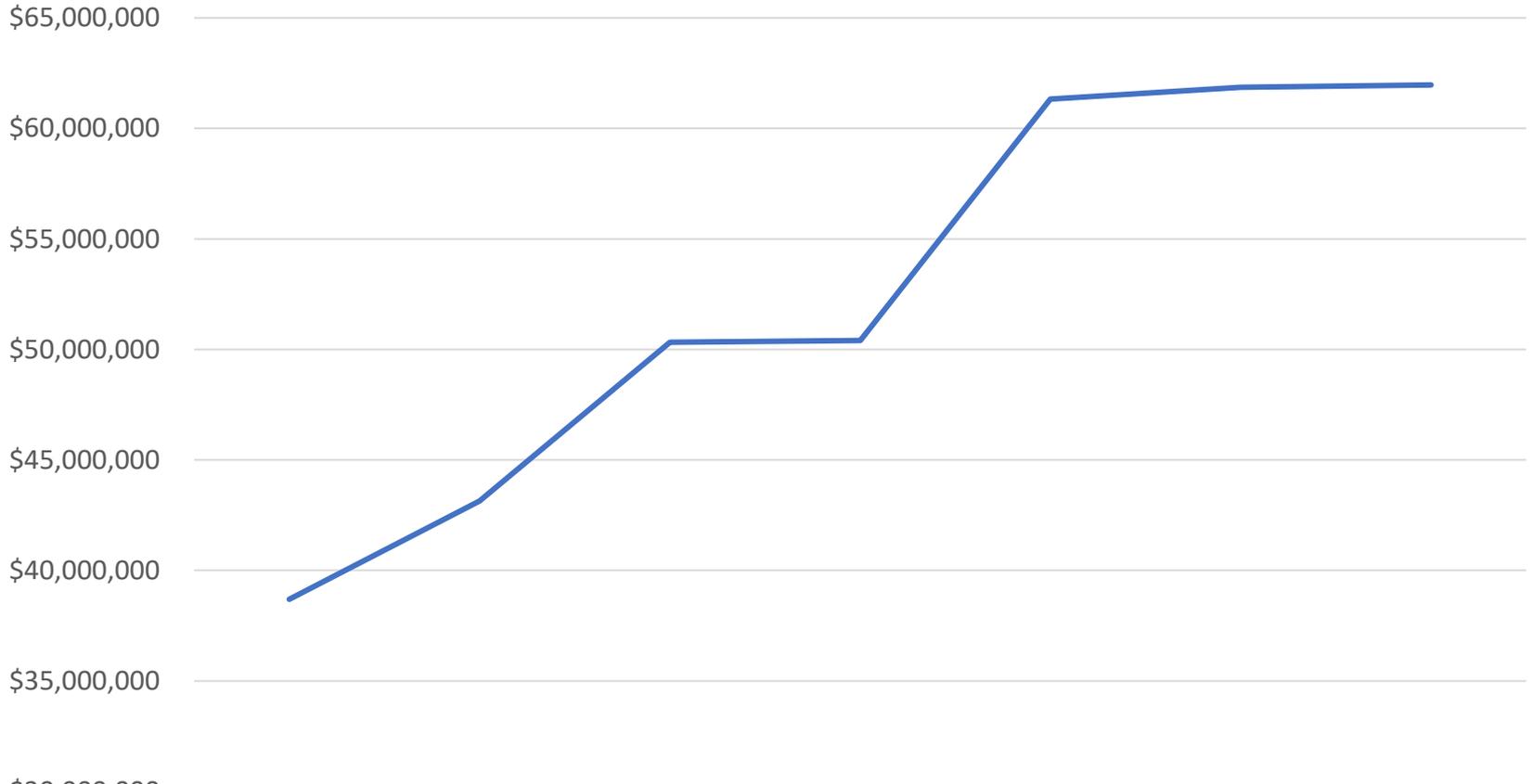
General Fund Revenue & Expenses- 2020-2024



	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted Budget	2024 Proposed Budget
REVENUE	\$163,265,692	\$167,273,997	\$168,868,426	\$178,585,614	\$182,661,641
EXPENSE	\$152,273,074	\$139,641,775	\$144,541,845	\$178,358,147	\$182,561,641

2024 Budget

General Fund- Fund Balance History- 2018-2024



2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Estimated	2024 Projected
\$38,687,981	\$43,137,693	\$50,330,744	50,405,744	61,334,360	61,869,512	61,969,512

2024 Budget

Commissioners & Public Comments/Questions



Photo credit: Ryan Donnell

Copies of this presentation and all budget reports can be found on our website at <https://www.co.lancaster.pa.us/591/Budget-Financial-Information>