

2023 Budget

Agenda



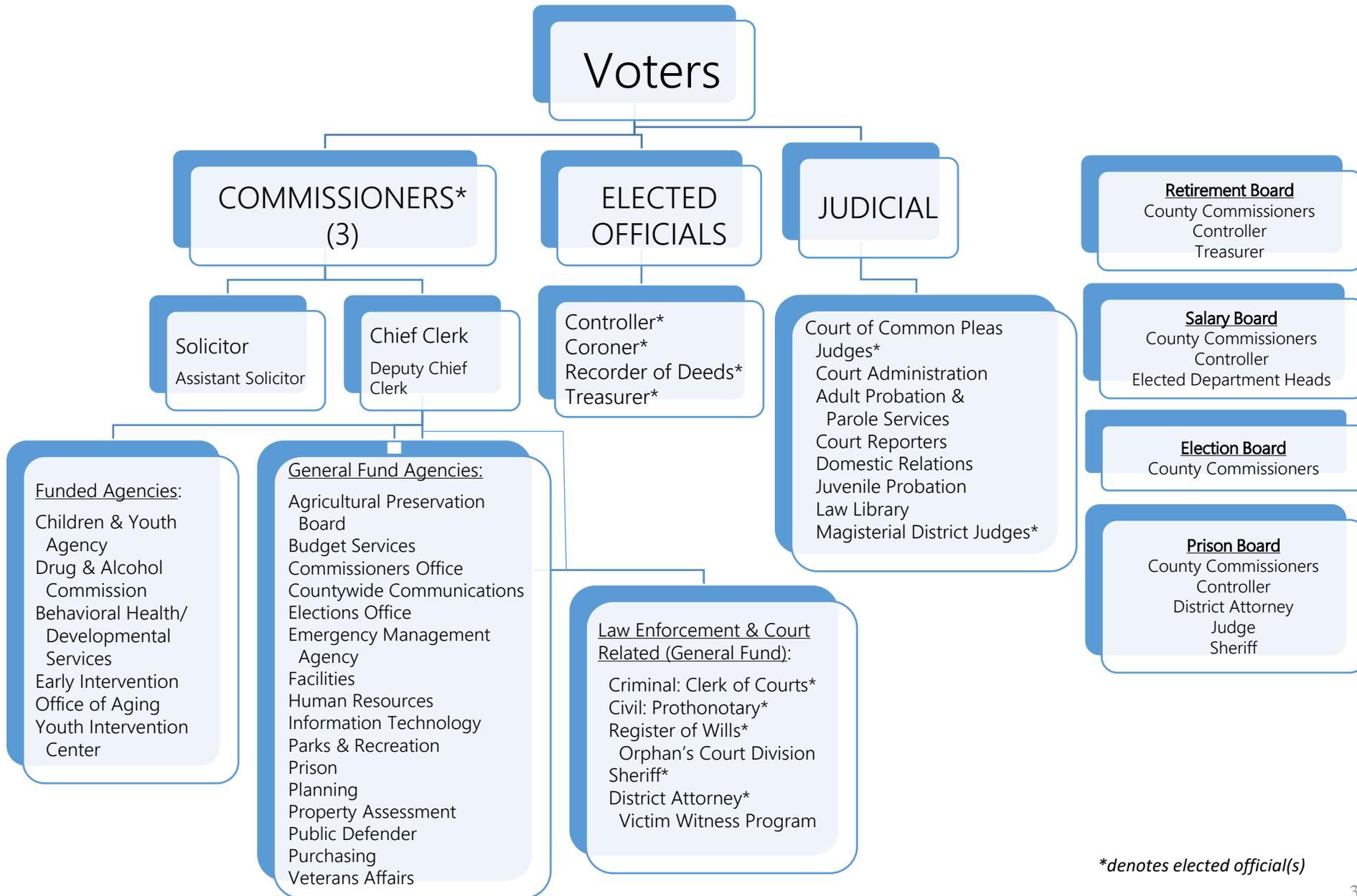
1. Welcoming Remarks
2. 2023 Budget Highlights
3. 2023 Budget Resolution
4. 2022-2023 Comparison
5. Budget Breakdowns (Charts)
6. Agency Grants
7. Capital Expenses
8. Millage Rate History
9. Employee Counts & Attrition Savings
10. Fund Balance Historical Data
11. Commissioners' Comments
12. Public Comments and Questions



Photo credit: Interesting Pennsylvania

*Front page photo credits:
Left background: map by William Wagner, 1821
Top right: Tourism Media/Expedia
Bottom right: Lancaster Farming*

Lancaster County Organizational Chart – Class 2A County



2023 Budget

Budget Highlights



- Total Budget* = \$288,460,253
 - ✓ General Fund Budget* = \$178,358,147
 - ✓ Funded Agencies* = \$110,102,106
- Balanced Budget for FY 2023.
 - ✓ GF Revenue Exceeds Expenses by approximately \$227,500
 - ✓ GF Balance at 12/31/2023 projected at \$61,561,827
- No Tax Increase for 2023
 - ✓ Millage Rate remains at 2.911 mills
- No layoffs and no attrition assessment
- Salary equalization plan implemented effective 01-01-23 along with a limited Merit Increase package effective in the fall of FY 2023.
- Credit Rating of Aa2, third highest of the twenty (20) ratings.

* Excludes fund balance and 2022 commitments expended in 2023

2023 Budget

Proposed Budget Resolution #107 Resources



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
REVENUE			
County Tax Receipts—2023			
Real Estate (2.911 Mills)	\$125,222,707		\$125,222,707
Delinquent Taxes	\$2,070,000		\$2,070,000
Total County Tax Receipts—2023	\$127,292,707		\$127,292,707
State & Federal Grants—2023	\$7,326,227	\$91,915,113	\$99,241,340
Fees & Fines—2023	\$37,168,091	\$4,065,203	\$41,233,294
Interest Earnings—2023	\$6,798,589	\$20,600	\$6,819,189
County Match-2023		\$13,604,032	\$13,604,032
TOTAL 2023 RECEIPTS	<u>\$178,585,614</u>	<u>\$109,604,948</u>	<u>\$288,190,562</u>
Fund Balance Available 12/31/22	\$61,334,360	\$20,348,385	\$81,682,745
Reserve for Encumbrances	\$7,948,024	\$1,642,115	\$9,790,139
Total Receipts & Fund Balance	\$247,867,998	\$131,795,448	\$379,663,446

2023 Budget

Proposed Budget Resolution #107 Expenditures



	<u>GENERAL FUND</u>	<u>OTHER FUNDS</u>	<u>TOTAL</u>
Payroll & Fringe Benefits	\$98,133,700	\$42,071,207	\$140,204,907
Other Operating Expenditures	\$37,019,248	\$65,384,971	\$102,404,219
Capital	\$1,319,277	\$2,645,928	\$3,965,205
Debt Service	\$21,423,128		\$21,423,128
Radio Project Lease & Interest	\$2,226,973		\$2,226,973
Voting Machine Lease	\$595,258		\$595,258
County Match	\$13,758,442		\$13,758,442
Affiliated Agency/Capital Project Grants	\$3,418,875		\$3,418,875
RRTA Funding	\$463,246		\$463,246
TOTAL 2023 OPERATING EXPENDITURES	\$178,358,147	\$110,102,106	\$288,460,253
2022 Commitments Expended in 2023	\$7,948,024	\$1,842,115	\$9,790,139
Fund Balance Remaining 12/31/23	\$61,561,827	\$19,851,227	\$81,413,054
Total 2023 Operating Expenditures			
And Fund Balance Remaining 12/31/23	\$247,867,998	\$131,795,448	\$379,663,446

TAX RATE ON ASSESSED VALUE OF REAL ESTATE = 2.911 MILLS

TAXABLE ASSESSED VALUE = \$44,031,995,700

TAX INCREASE OVER 2022 = 0%

2023 Budget

General Fund Expense Major Budget Increases and Decreases



	<u>2023 Proposed Budget</u>	<u>2022 Adopted Budget</u>	<u>2023 vs 2022 Variance</u>
Salary & Wages	\$69,036,817	\$63,722,162	\$5,314,655
Health Benefits	\$17,637,767	\$14,406,454	\$3,231,312
Other Contractual/Professional Services	\$12,071,874	\$11,147,041	\$924,833
Utilities	\$2,240,504	\$1,684,090	\$556,414
Payroll Taxes	\$5,712,184	\$5,174,344	\$537,840
Equipment Maintenance & Repair	\$5,356,435	\$4,899,293	\$457,142
County-Wide Rental, Leasing & Other Costs	\$3,232,182	\$2,825,093	\$407,089
Machinery & Equipment	\$473,595	\$230,855	\$242,740
Computer Hardware	\$326,481	\$155,100	\$171,381
Medical & Dental Supplies	\$235,643	\$102,194	\$133,449
Computer Software	\$236,201	\$114,007	\$122,194
Printing	\$609,607	\$516,037	\$93,570
Affiliated Agency Grants	\$3,418,875	\$3,333,195	\$85,680
Other Increases less than \$85,680	\$12,065,343	\$11,392,309	\$673,034
Land/Building Improvements	\$283,000	\$1,382,431	(\$1,099,431)
County Match	\$13,758,442	\$14,512,834	(\$754,392)
Clipper Stadium Loan	\$0	\$450,000	(\$450,000)
Other Services	\$762,780	\$1,003,155	(\$240,375)
Debt Services	\$21,423,128	\$21,619,533	(\$196,405)
Vehicle Purchases	\$0	\$164,000	(\$164,000)
Telephone & Telegraph	\$2,576,187	\$2,722,148	(\$145,961)
All Other Decreases less than \$106,012	\$4,073,410	\$4,316,731	(\$243,321)
Grand Total	\$175,530,455	\$165,873,007	\$9,657,448

2023 Budget

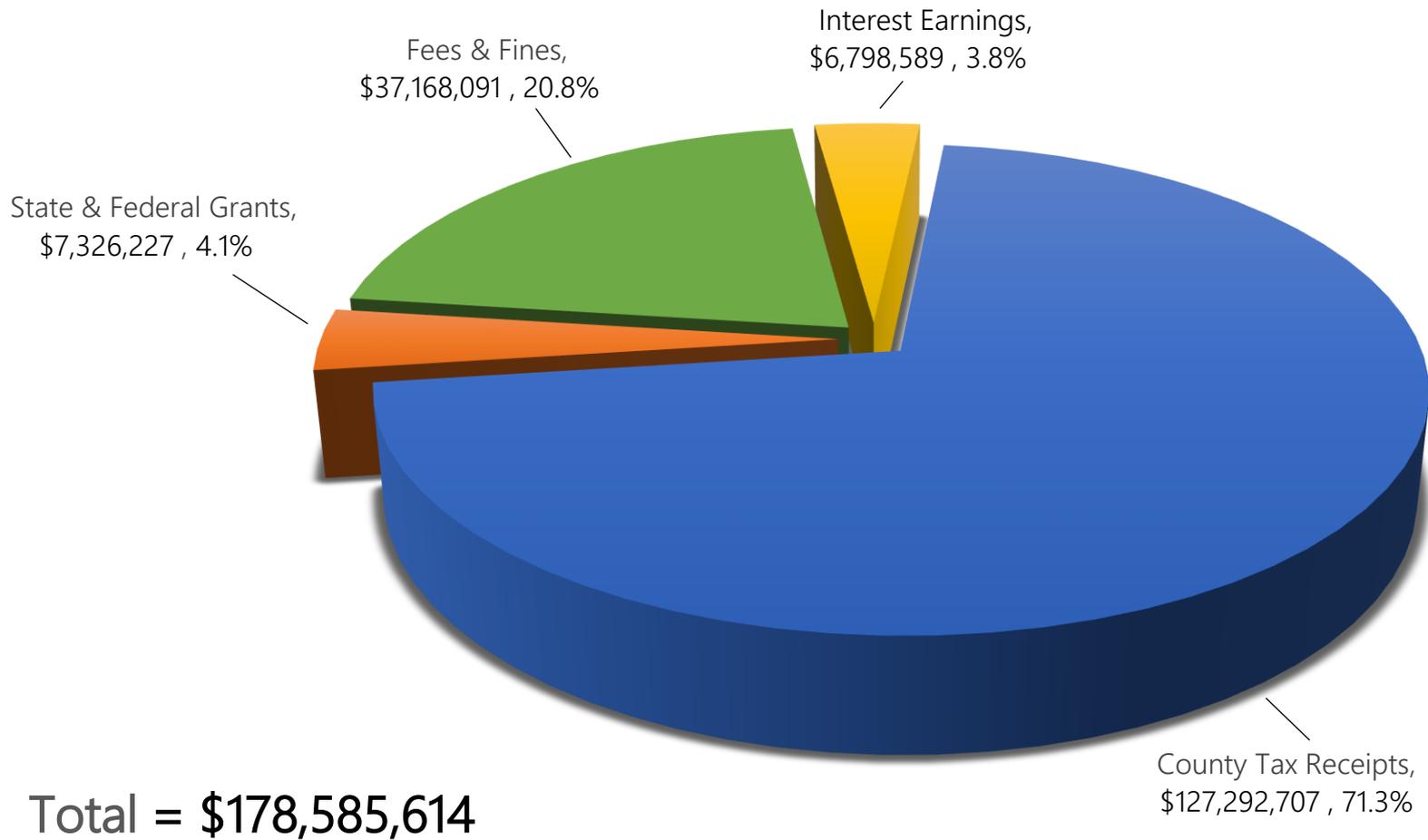
2023 vs. 2022 General Fund Comparison



REVENUE	2023 PROPOSED BUDGET	2022 ADOPTED BUDGET	VARIANCE	% CHANGE	2021 ACTUALS
County Tax Receipts	\$127,292,707	\$126,043,026	\$1,249,681	0.99%	\$125,994,321
State & Federal Grants	\$7,326,227	\$5,534,852	\$1,791,375	32.37%	\$5,008,591
Fees & Fines	\$37,168,091	\$37,112,822	\$55,269	0.15%	\$36,009,686
Interest Earnings	\$6,798,589	\$110,000	\$6,688,589	6080.54%	\$261,399
TOTAL RECEIPTS	<u>\$178,585,614</u>	<u>\$168,800,700</u>	<u>\$9,784,914</u>	5.80%	<u>\$167,273,997</u>
EXPENDITURES					
Payroll & Fringe Benefits	\$98,133,700	\$88,956,445	\$9,177,255	10.32%	\$70,892,398
Other Operating Expenditures	\$37,019,248	\$34,925,880	\$2,093,368	5.99%	\$29,109,900
Capital	\$1,319,277	\$2,089,393	(\$770,116)	-36.86%	(\$586,455)
Debt Service	\$21,423,128	\$21,619,534	(\$196,406)	-0.91%	\$21,482,891
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	\$13,758,442	\$14,512,834	(\$754,392)	-5.20%	\$12,892,489
Affiliated Agency Grants	\$3,418,875	\$3,333,195	\$85,680	2.57%	\$2,608,195
RRTA Funding	\$463,246	\$441,187	\$22,059	5.00%	\$420,126
TOTAL OPERATING EXPENDITURES	<u>\$178,358,147</u>	<u>\$168,700,700</u>	<u>\$9,657,447</u>	5.72%	<u>\$139,641,775</u>

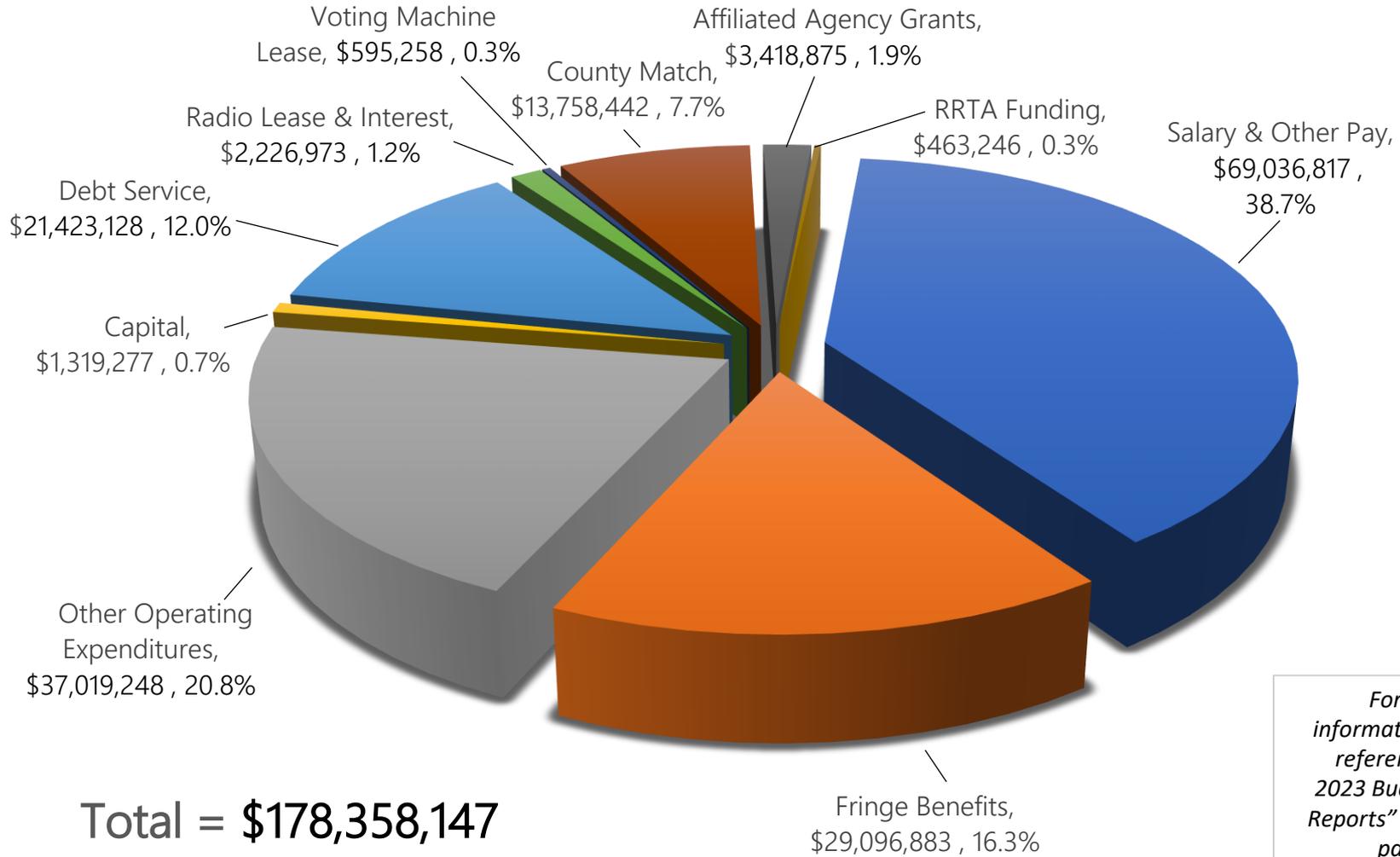
2023 Budget

General Fund Revenue Breakdown



2023 Budget

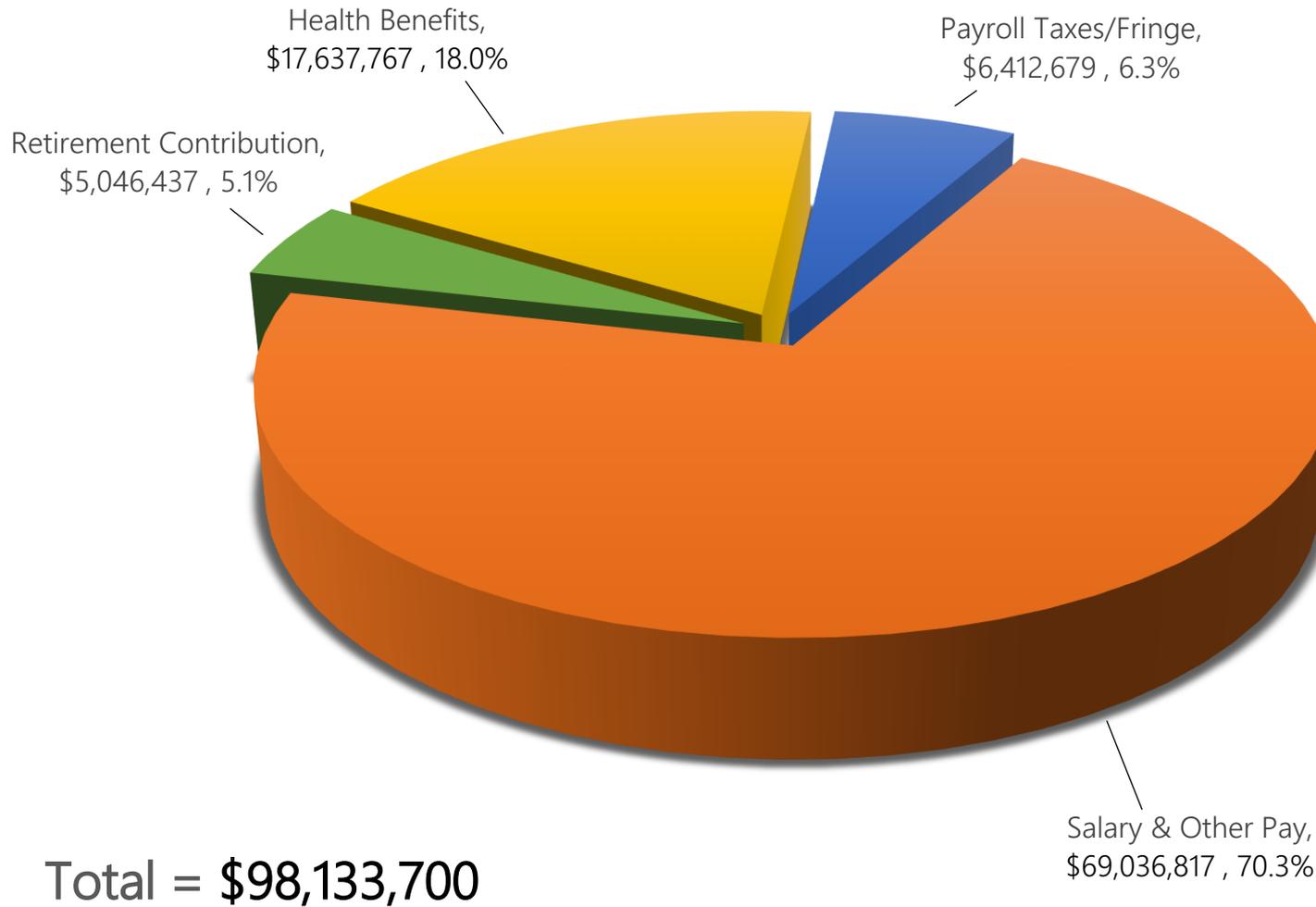
General Fund Major Expenses Breakdown



For additional information, please reference the "FY 2023 Budget Detail Reports" document, page 2 of 29.

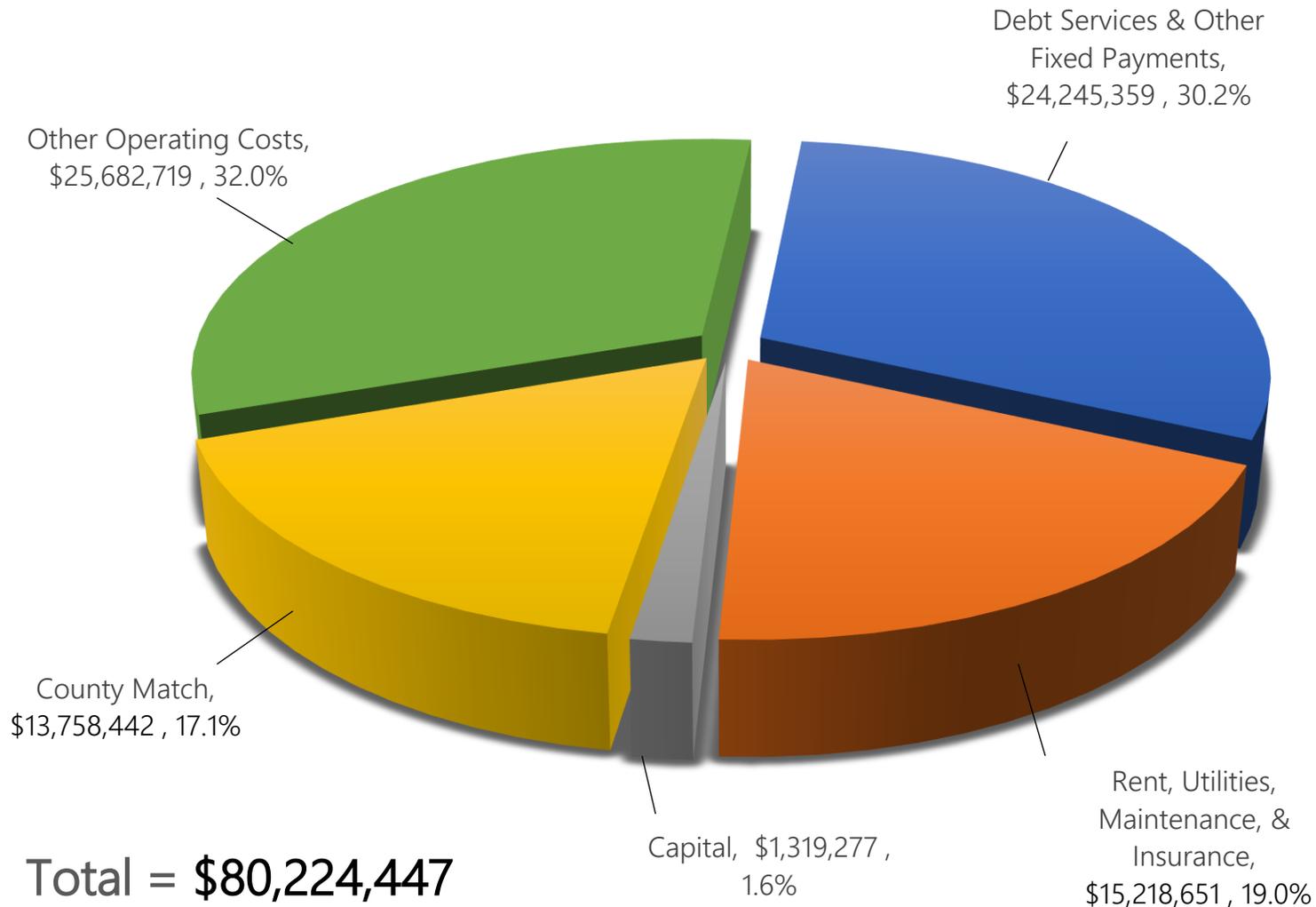
2023 Budget

General Fund Payroll Expense Budget



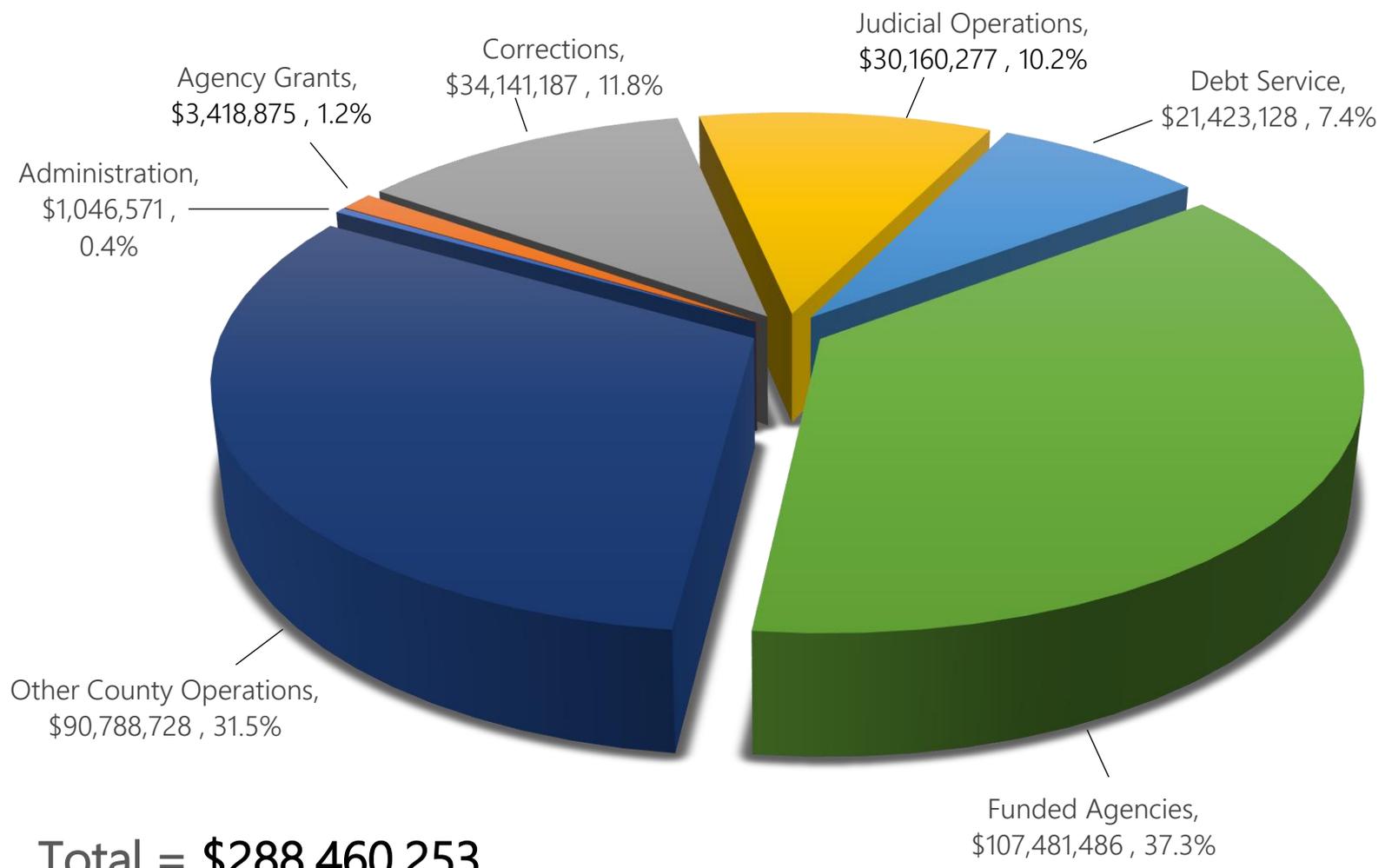
2023 Budget

General Fund Operating Expense Budget Breakdown



2023 Budget

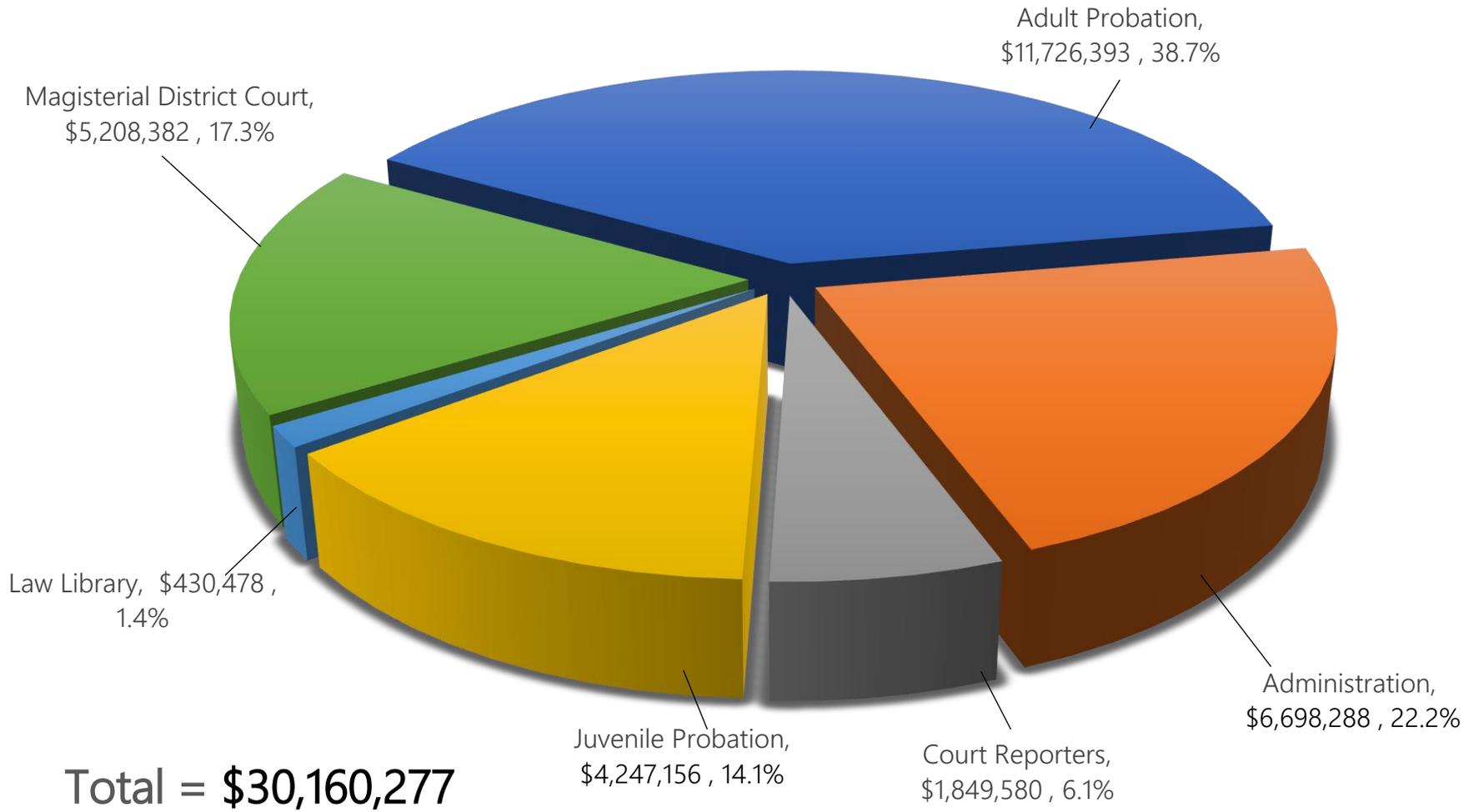
County Budget Expense Breakdown (All Funds)



Total = \$288,460,253

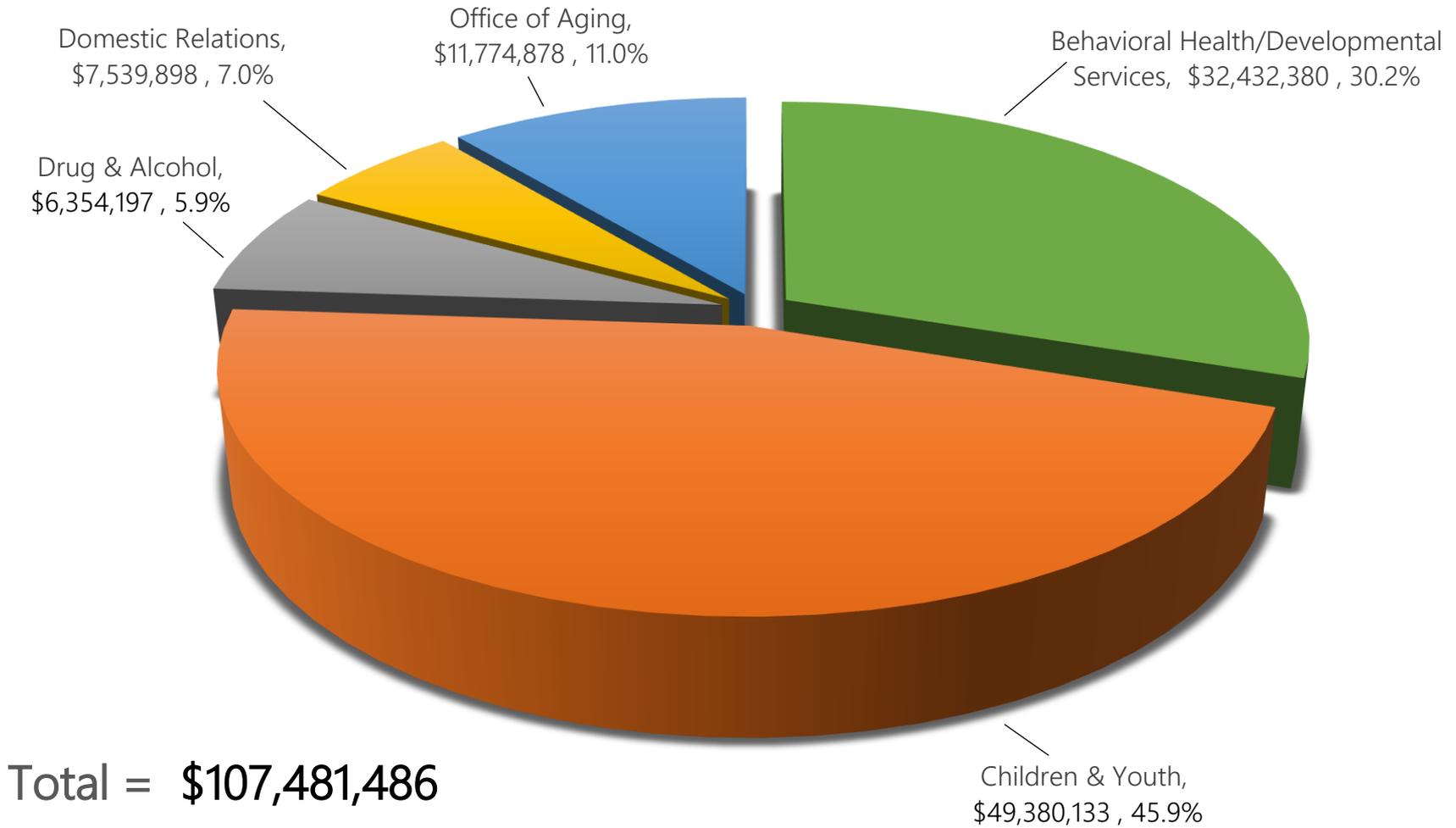
2023 Budget

Expenses for Judicial Operations (General Fund)



2023 Budget

Expenses for Funded Agencies (Other Funds)



GF County Match dollars make up \$13,758,442 of this total.

2023 Budget

Agency Grants



	<u>General Fund</u>	<u>ARPA Funds</u>	<u>Act 13 Funds</u>
Agricultural Extension (Penn State College of Ag)	\$566,235		
Library System	\$2,011,740		
Member Libraries	\$225,000		
Lancaster Conservation District	\$300,000		
Economic Development Company of Lancaster	\$100,000		
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	\$3,268,875	\$150,000	\$300,000

Total General/ARPA Funds: \$3,418,875

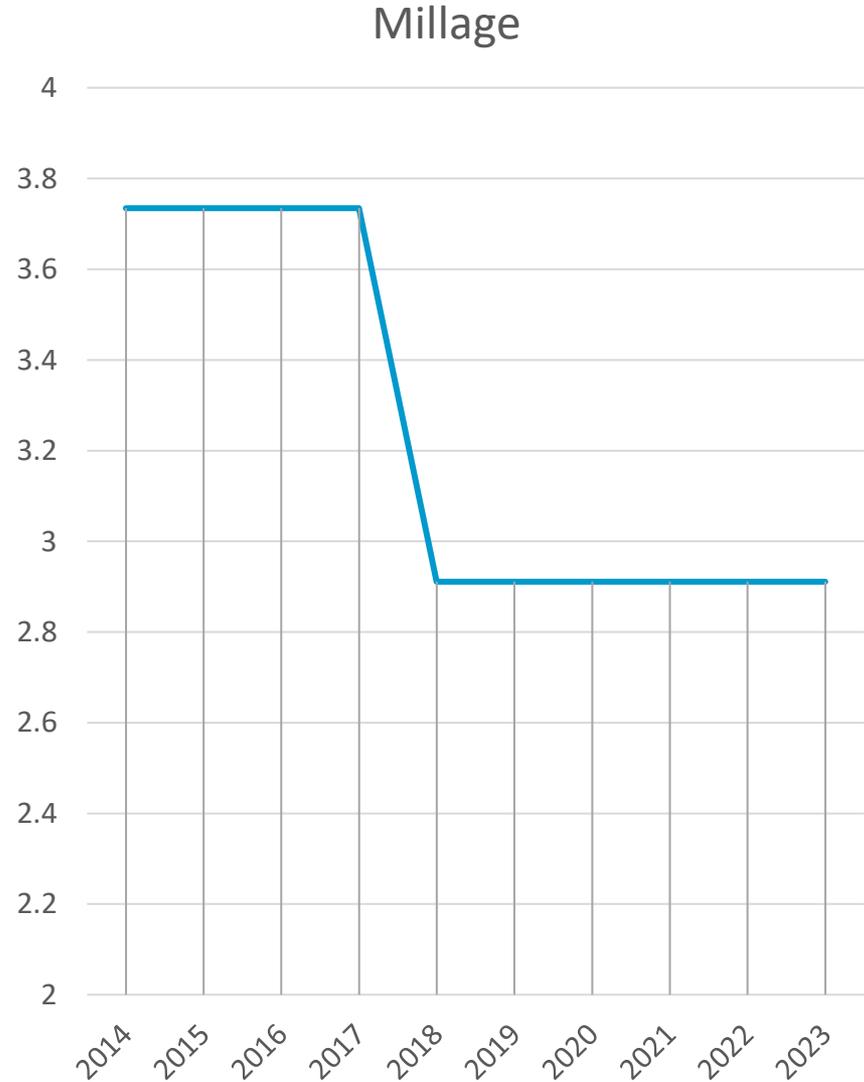
Total ACT 13 Funds: \$300,000

2023 Budget

Millage Rate History



2014	• 3.735 County millage (0% increase)
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)



2023 Budget

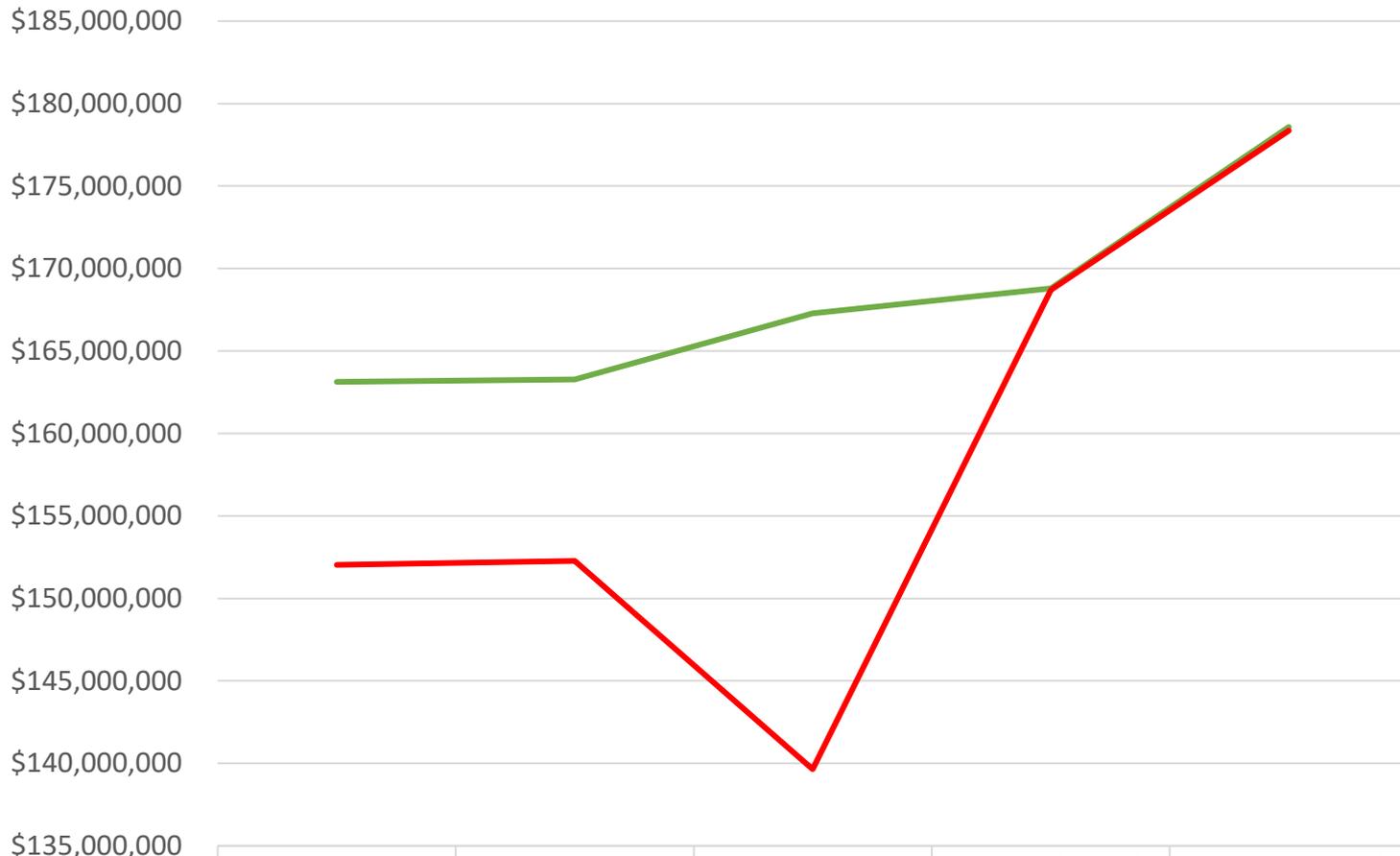


Employees by Department 2021-2023 (FT/PT- All Funds)

	12/2021 Employee Count	12/2022 Employee Count	2023 Funded Positions
Commissioners Office	8	8	9
Purchasing	11	10	12
Human Resources	8	10	10
Budget Services	3	3	3
Property Assessment	19	20	20
Veterans Affairs	4	4	4
Legal Department	7	8	7
Voter Registration	16	15	15
Treasurers Office	11	10	10
Controllers Office	24	22	24
Recorder of Deeds	7	7	7
Tax Collectors	12	12	12
Public Defender	40	36	36
Emergency Management	18	19	19
Communications	93	90	92
Planning	23	23	23
Ag Preserve	5	6	6
Information Technology	42	45	45
Facilities Management	46	45	81
Court Administration	21	18	17
Law Library	3	3	3
Judicial Operations	51	58	59
Court Reporters	17	16	17
Jury Services	1	1	1
Domestic Relations	81	79	82
APPS - Supervision Services	115	110	114
Juvenile Probation	50	47	47
APPS- Special Services	22	17	19
Clerk of Courts Office	13	18	17
District Attorneys Office	82	80	81
Register of Wills Office	8	9	9
Prothonotary	24	23	23
Magisterial District Courts	90	83	79
Sheriffs Office	64	58	54
Coroners Office	12	11	12
Prison	196	251	247
Youth Intervention Center	75	70	72
Children & Youth	120	133	133
Office of Aging	76	83	85
Drug & Alcohol	10	10	10
Behavioral Health	104	102	102
Developmental Services	50	41	43
Early Intervention	30	35	35
Funded Vacancy Pool- 2023			75
Grand Total	1,712	1,749	1,871

2023 Budget

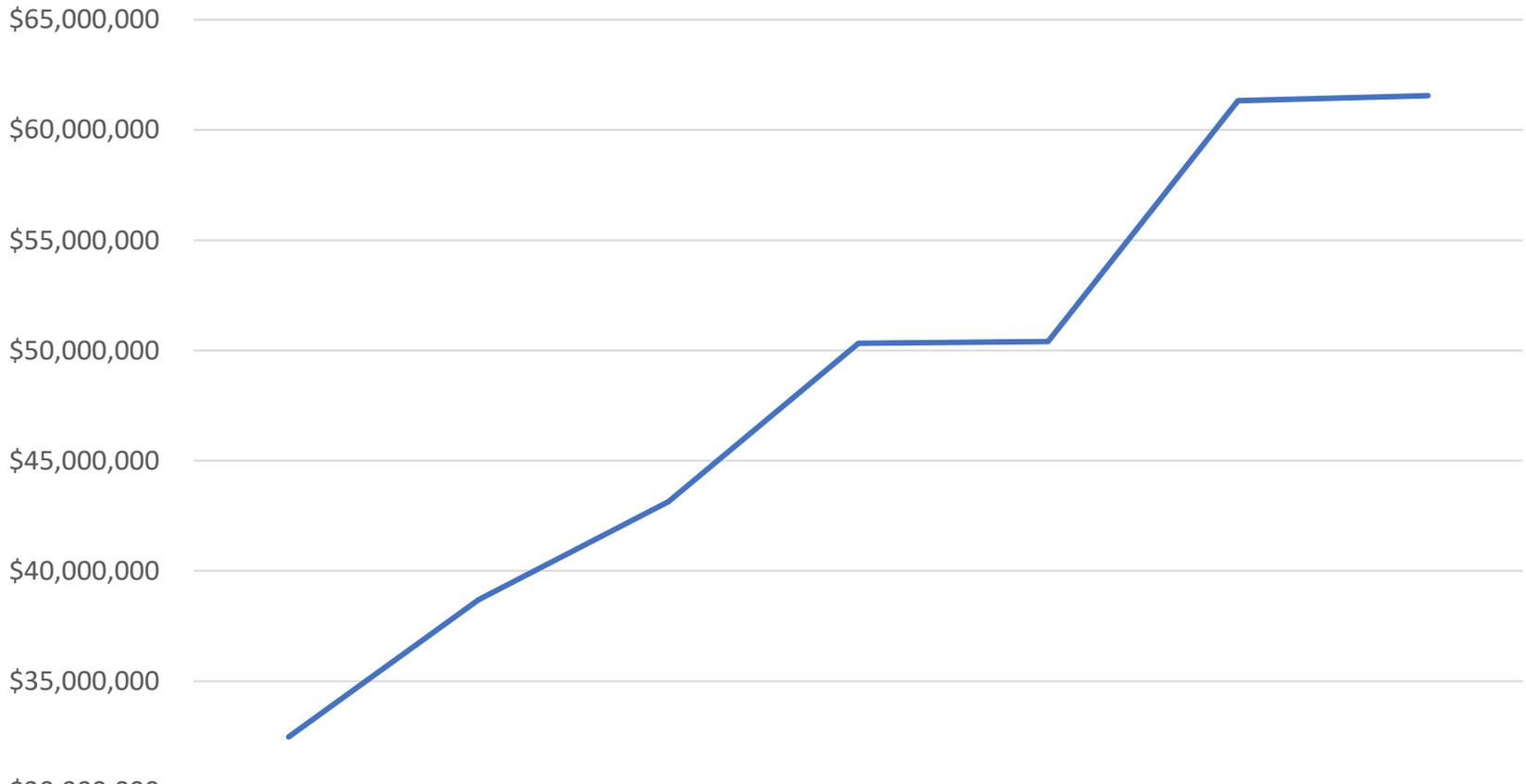
General Fund Revenue & Expenses- 2019-2023



	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted Budget	2023 Proposed Budget
REVENUE	\$163,135,679	\$163,265,692	\$167,273,997	\$168,800,700	\$178,585,614
EXPENSE	\$152,024,227	\$152,273,074	\$139,641,775	\$168,700,700	\$178,358,147

2023 Budget

General Fund- Fund Balance History- 2017-2023



2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Estimated	2023 Projected
\$32,471,990	\$38,687,981	\$43,137,693	\$50,330,744	\$50,405,744	\$61,334,360	\$61,561,827

2023 Budget

Commissioners & Public Comments/Questions



Photo credit: Kingsway Realty

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>