

# 2025 Budget Presentation

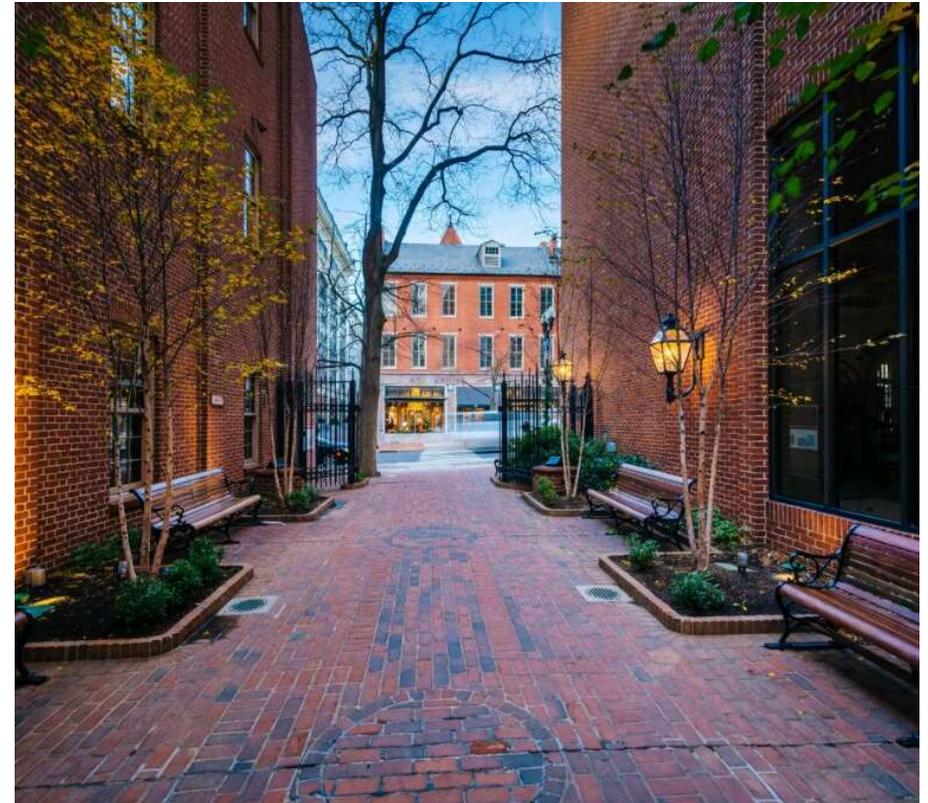
The mission of the Lancaster County Government is to create a government that is effective, cost efficient and consumer friendly.

# 2025 Budget

## Agenda

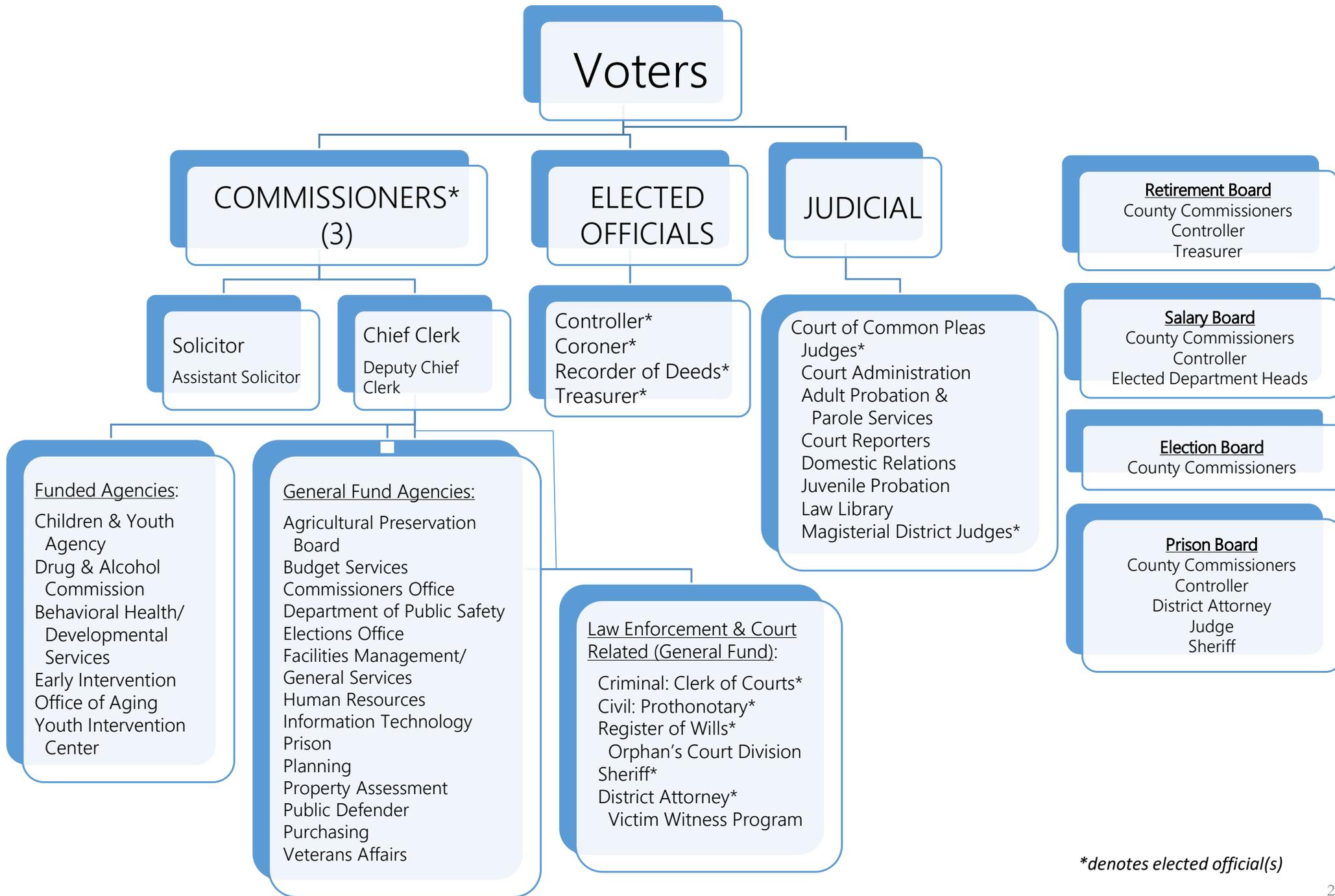


1. Welcoming Remarks
2. 2025 Budget Highlights
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4. 2024-2025 Comparison
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7. Capital Expenses
8. Millage Rate History
9. Fund Balance Historical Data
10. Commissioners' Comments
11. Public Comments and Questions



*Photo credit: Kingsway Realty*

# Lancaster County Organizational Chart – Class 2A County



\*denotes elected official(s)

# 2025 Budget

## Budget Highlights



- Total Expense Budget\* = \$319,341,764
  - General Fund\* = \$186,157,596
  - Funded Agencies\*\* = \$133,184,168
- No Tax Increase for 2025
  - Millage Rate remains at 2.911 mills
  - Lowest Millage Rate of any large county in Pennsylvania (Population > 500,000)
- The 2025 budget includes the use of \$5,406,820 of reserve funds.
  - GF Balance at 12/31/2025 projected at \$63,749,046
    - Over \$18 million higher than required by County policy
- 1,910 County Staffing Positions Funded for 2025
  - Removed 317 vacant and/or no longer necessary positions throughout County Government through improved efficiency
  - No staffing layoffs or cuts are proposed to active positions
- Credit Rating of Aa2, third highest of the twenty (20) ratings.

\* Excludes fund balance.

\*\* Funded agencies include; Domestic Relations, Office of Aging, Drug & Alcohol, Behavioral Health/Developmental Services and Children & Youth.

# 2025 Budget

## Proposed Budget Resolution #80 Revenue



	<u>GENERAL FUND</u>	<u>FUNDED AGENCIES</u>	<u>TOTAL</u>
<b>REVENUE</b>			
County Tax Receipts—2025			
Real Estate (2.911 Mills)	\$ 128,305,084		\$ 128,305,084
Delinquent Taxes	1,870,000		1,870,000
Total County Tax Receipts—2025	\$ 130,175,084		\$ 130,175,084
State & Federal Grants—2025	7,312,662	107,897,022	115,209,685
Fees & Fines—2025	36,663,030	7,032,907	43,695,937
Interest Earnings—2025	6,600,000	736,770	7,336,770
County Match-2025		16,325,517	16,325,517
TOTAL 2025 RECEIPTS	<u>\$ 180,750,776</u>	<u>\$ 131,992,216</u>	<u>\$ 312,742,993</u>
Fund Balance Available 12/31/24 *	\$ 69,155,866	\$ 18,793,573	\$ 87,949,439
<b>Total Receipts &amp; Fund Balance</b>	<u>\$ 249,906,642</u>	<u>\$ 150,785,789</u>	<u>\$ 400,692,432</u>

\* Fund Balance includes \$550,000 in prior year fiscal cost saving measures.

# 2025 Budget

## Proposed Budget Resolution #80 Expenditures



	<u>GENERAL FUND</u>	<u>FUNDED AGENCIES</u>	<u>TOTAL</u>
Payroll & Fringe Benefits	\$ 107,767,097	\$ 48,513,837	\$ 156,280,933
Other Operating Expenditures	40,906,193	81,218,175	122,124,368
Capital		3,452,156	3,452,156
Debt Service	15,517,556		15,517,556
Radio Project Lease & Interest	2,226,973		2,226,973
County Match	16,723,306		16,723,306
Affiliated Agency/Capital Project Grants	2,560,716		2,560,716
RRTA Funding	455,755		455,755
<b>TOTAL 2025 OPERATING EXPENDITURES</b>	<b>\$ 186,157,596</b>	<b>\$ 133,184,168</b>	<b>\$ 319,341,764</b>
Fund Balance Remaining 12/31/25	\$ 63,749,046	\$ 17,601,621	\$ 81,350,667
<b>Total 2025 Operating Expenditures</b>			
<b>And Fund Balance Remaining 12/31/25</b>	<b>\$ 249,906,642</b>	<b>\$ 150,785,789</b>	<b>\$ 400,692,432</b>

TAX RATE ON ASSESSED VALUE OF REAL ESTATE = 2.911 MILLS

TAXABLE ASSESSED VALUE = \$44,887,823,600

TAX INCREASE OVER 2024 = 0%

# 2025 Budget

## General Fund Revenue Summary



### 2025 PROPOSED BUDGET REVENUE SUMMARY

	<u>2025 Budget</u>	<u>2024 Forecast as of 10/31/24</u>	<u>2025 Budget vs 2024 Forecast</u>	<u>2024 Orig Budget</u>	<u>2023 Actual</u>
Real Estate/Delinquent Tax Receipts	130,175,084	128,588,473	1,586,611	129,108,428	128,029,246
Fees & Fines	29,169,043	30,817,057	(1,648,014)	31,276,448	29,372,148
Interest Earnings	6,600,000	6,000,000	600,000	9,500,000	2,410,340
Rent & Royalty	1,651,291	1,616,762	34,529	1,281,178	1,256,715.59
Stadium Loan Repayment	145,000	270,000	(125,000)	270,000	-
Other	38,650	297,665	(259,015)	157,098	202,441
<b>Total - County Generated Revenue</b>	<b>\$ 167,779,068</b>	<b>\$ 167,589,957</b>	<b>\$ 189,111</b>	<b>\$ 171,593,152</b>	<b>\$ 161,270,890</b>
Federal Grants	1,785,738	1,696,910	88,828	1,951,078	1,283,217
State Grants/Direct	5,221,579	4,061,709	1,159,870	3,855,800	3,456,165
Other Governmental	305,345	228,590	76,755	313,000	296,569
CARES/ARPA Revenue	-	-	-	-	-
Election Integrity Grant Program	1,819,063	3,641,747	(1,822,685)	1,882,685	-
<b>Total - Intergovernmental Revenue</b>	<b>\$ 9,131,725</b>	<b>\$ 9,628,956</b>	<b>\$ (497,231)</b>	<b>\$ 8,002,562</b>	<b>\$ 5,035,951</b>
Indirect/Intra-County Revenue	3,839,984	4,308,208	(468,224)	3,065,927	3,126,728
<b>Total Revenue</b>	<b>\$ 180,750,776</b>	<b>\$ 181,527,121</b>	<b>\$ (776,345)</b>	<b>\$ 182,661,641</b>	<b>\$ 169,433,570</b>

# 2025 Budget

## General Fund Expense Summary



### 2025 PROPOSED BUDGET EXPENSE SUMMARY

	<u>2025 Budget</u>	<u>2024 Forecast as of 10/31/24</u>	<u>2025 Budget vs 2024 Forecast</u>	<u>2024 Orig Budget</u>	<u>2023 Actual</u>
Salary	76,655,957	74,235,340	2,420,617	72,716,538	62,725,575
Benefits	17,001,821	14,900,862	2,100,959	15,291,634	14,953,279
Retirement/Payroll Taxes/Fringe	14,109,319	12,830,376	1,278,943	12,725,077	10,133,452
<b>Total - Personnel Services</b>	<b>\$ 107,767,097</b>	<b>\$ 101,966,578</b>	<b>\$ 5,800,519</b>	<b>\$ 100,733,249</b>	<b>\$ 87,812,306</b>
Other Operating Expenses	40,906,193	38,718,236	2,187,957	41,304,689	34,467,029
Capital Expenditures	-	336,409	(336,409)	572,010	466,485
Agency Grants	2,560,716	3,529,875	(969,159)	3,529,875	3,247,430
RRTA Grant	455,755	498,569	(42,814)	498,569	463,246
Debt Services (Bond & Interest)	15,517,556	19,306,125	(3,788,569)	19,306,102	21,054,482
County Match	16,723,306	13,198,384	3,524,922	13,794,916	17,962,872
Radio (Lease & Interest)	2,226,973	2,226,973	-	2,226,973	2,226,973
Voting Machine (Lease & Interest)	-	595,258	(595,258)	595,258	595,258
<b>Total - All Other</b>	<b>\$ 78,390,499</b>	<b>\$ 78,409,828</b>	<b>\$ (19,329)</b>	<b>\$ 81,828,392</b>	<b>\$ 80,483,775</b>
<b>Total Expense</b>	<b>\$ 186,157,596</b>	<b>\$ 180,376,406</b>	<b>\$ 5,781,190</b>	<b>\$ 182,561,641</b>	<b>\$ 168,296,082</b>
<b>Total Revenue (from last slide)</b>	<b>\$ 180,750,776</b>	<b>\$ 181,527,121</b>	<b>\$ (776,345)</b>	<b>\$ 182,661,641</b>	<b>\$ 169,433,570</b>
<b>Projected Fund Balance Incr/(Decr)</b>	<b>\$ (5,406,820)</b>	<b>\$ 1,150,715</b>	<b>N/A</b>	<b>\$ 100,000</b>	<b>\$ 1,137,488</b>

# 2025 Budget

## General Fund Expense Major Budget Increases and Decreases



	<u>2024 Adopted Budget</u>	<u>2025 Proposed Budget</u>	<u>2024 vs 2025 Variance</u>
Salary & Wages	\$72,716,538	\$76,655,957	\$3,939,419
Other Contractual Services (includes Prison inmate healthcare costs)	\$9,786,598	\$13,485,442	\$3,698,844
County Match	\$13,794,916	\$16,723,306	\$2,928,390
Health Benefits	\$15,291,634	\$17,001,821	\$1,710,187
Payroll Taxes	\$6,484,083	\$7,190,183	\$706,101
Retirement	\$6,240,995	\$6,919,136	\$678,141
Postage	\$792,980	\$1,123,972	\$330,992
Legal Services	\$1,984,346	\$2,258,659	\$274,314
Equipment Maintenance & Repair	\$3,493,081	\$3,699,284	\$206,203
Bank Charges	\$227,516	\$383,272	\$155,755
Countywide Rental & Leasing Costs	\$3,752,042	\$3,856,895	\$104,854
Other Increases less than \$84,000	\$3,962,400	\$4,375,710	\$413,310
Debt Service	\$19,306,102	\$15,517,556	(\$3,788,546)
Other Software	\$2,297,108	\$0	(\$2,297,108)
Insurance	\$1,040,644	\$35,629	(\$1,005,015)
Grants	\$3,529,875	\$2,560,716	(\$969,159)
Other Oper Supplies	\$700,316	\$0	(\$700,316)
Other Professional Services	\$3,631,874	\$2,985,072	(\$646,802)
Voting Machine Lease	\$595,258	\$0	(\$595,258)
Telephone & Telegraph	\$2,574,865	\$2,281,828	(\$293,037)
Electric	\$1,777,431	\$1,593,456	(\$183,975)
Other Decreases less than \$151,000	\$4,832,568	\$3,761,140	(\$1,071,428)

# 2025 Budget

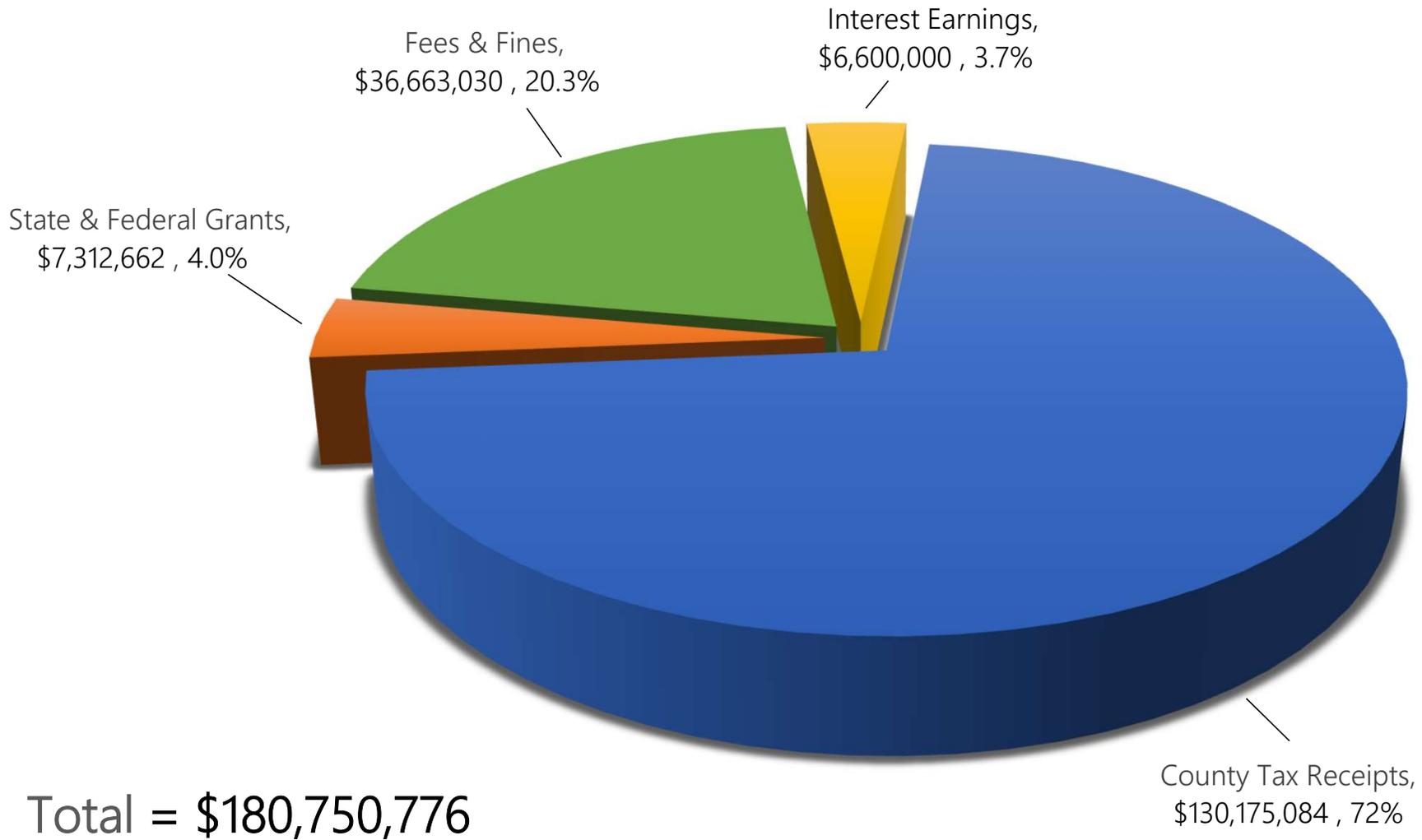
## 2024 vs. 2025 General Fund Comparison



REVENUE	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET	VARIANCE	% CHANGE	2023 ACTUALS
County Tax Receipts	\$129,108,428	\$130,175,084	\$1,066,656	0.83%	\$128,029,246
State & Federal Grants	\$8,002,562	\$7,312,662	(\$689,900)	-8.62%	\$5,035,951
Fees & Fines	\$36,050,651	\$36,663,030	\$612,379	1.70%	\$35,111,657
Interest Earnings	\$9,500,000	\$6,600,000	(\$2,900,000)	-30.53%	\$2,410,340
<b>TOTAL RECEIPTS</b>	<b>\$182,661,641</b>	<b>\$ 180,750,776</b>	<b>(\$1,910,865)</b>	<b>-1.05%</b>	<b>\$169,433,570</b>
<b>EXPENDITURES</b>					
Payroll & Fringe Benefits	\$100,733,250	\$107,767,097	\$7,033,847	6.98%	\$87,812,306
Other Operating Expenditures	\$41,304,689	\$40,906,193	(\$398,496)	-0.96%	\$34,467,029
Capital	\$572,010	\$0	(\$572,010)	-100.00%	\$466,485
Debt Service	\$19,306,102	\$15,517,556	(\$3,788,546)	-19.62%	\$21,054,482
Radio Lease & Interest	\$2,226,973	\$2,226,973	\$0	0.00%	\$2,226,973
Voting Machine Lease	\$595,258	\$0	(\$595,258)	-100.00%	\$595,258
County Match	\$13,794,916	\$16,723,306	\$2,928,390	21.23%	\$17,962,872
Affiliated Agency Grants	\$3,529,875	\$2,560,716	(\$969,159)	-27.46%	\$3,247,430
RRTA Funding	\$498,569	\$455,755	(\$42,814)	-8.59%	\$463,246
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$182,561,641</b>	<b>\$ 186,157,596</b>	<b>\$3,595,955</b>	<b>1.97%</b>	<b>168,296,082</b>

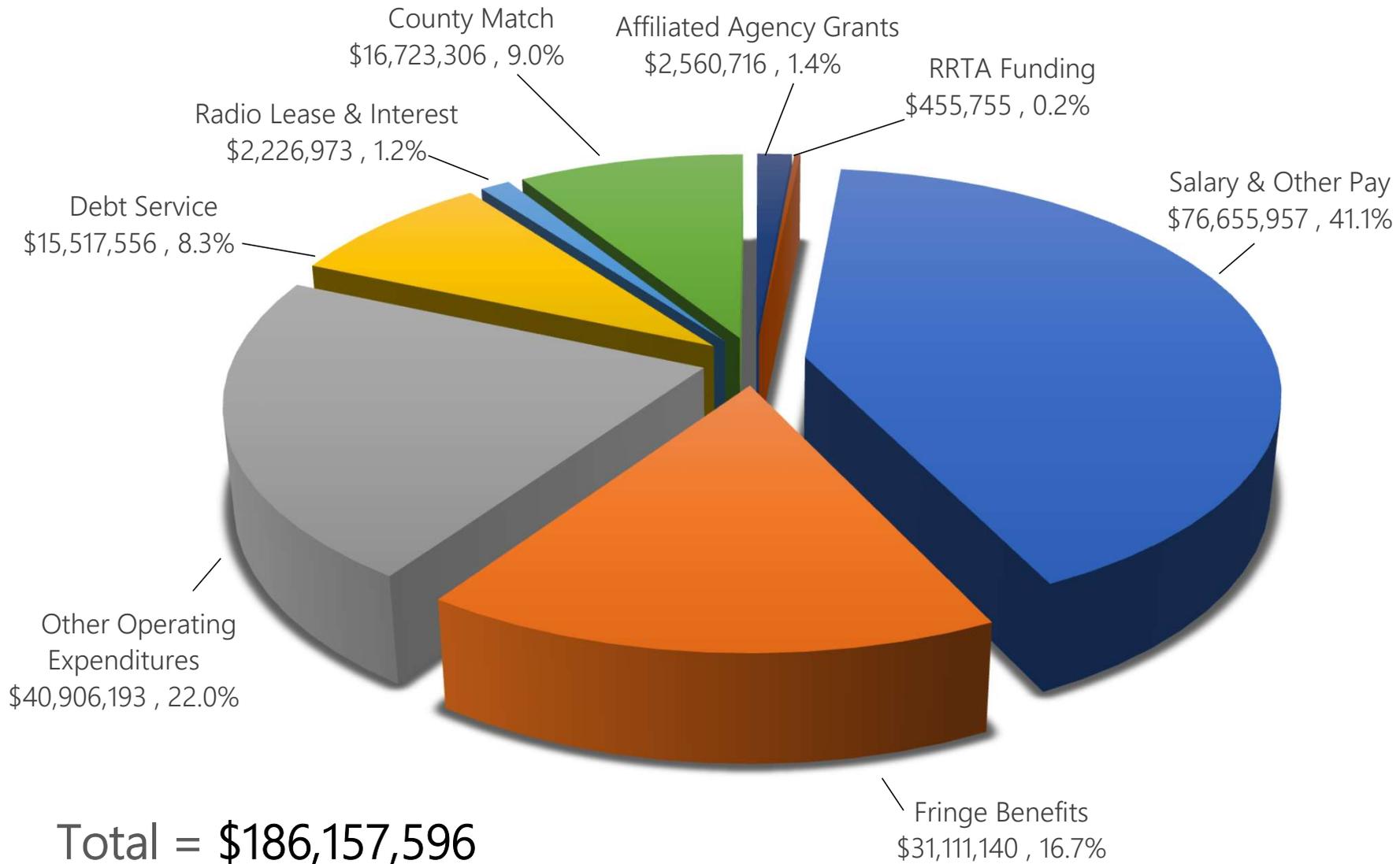
# 2025 Budget

## General Fund Revenue Breakdown



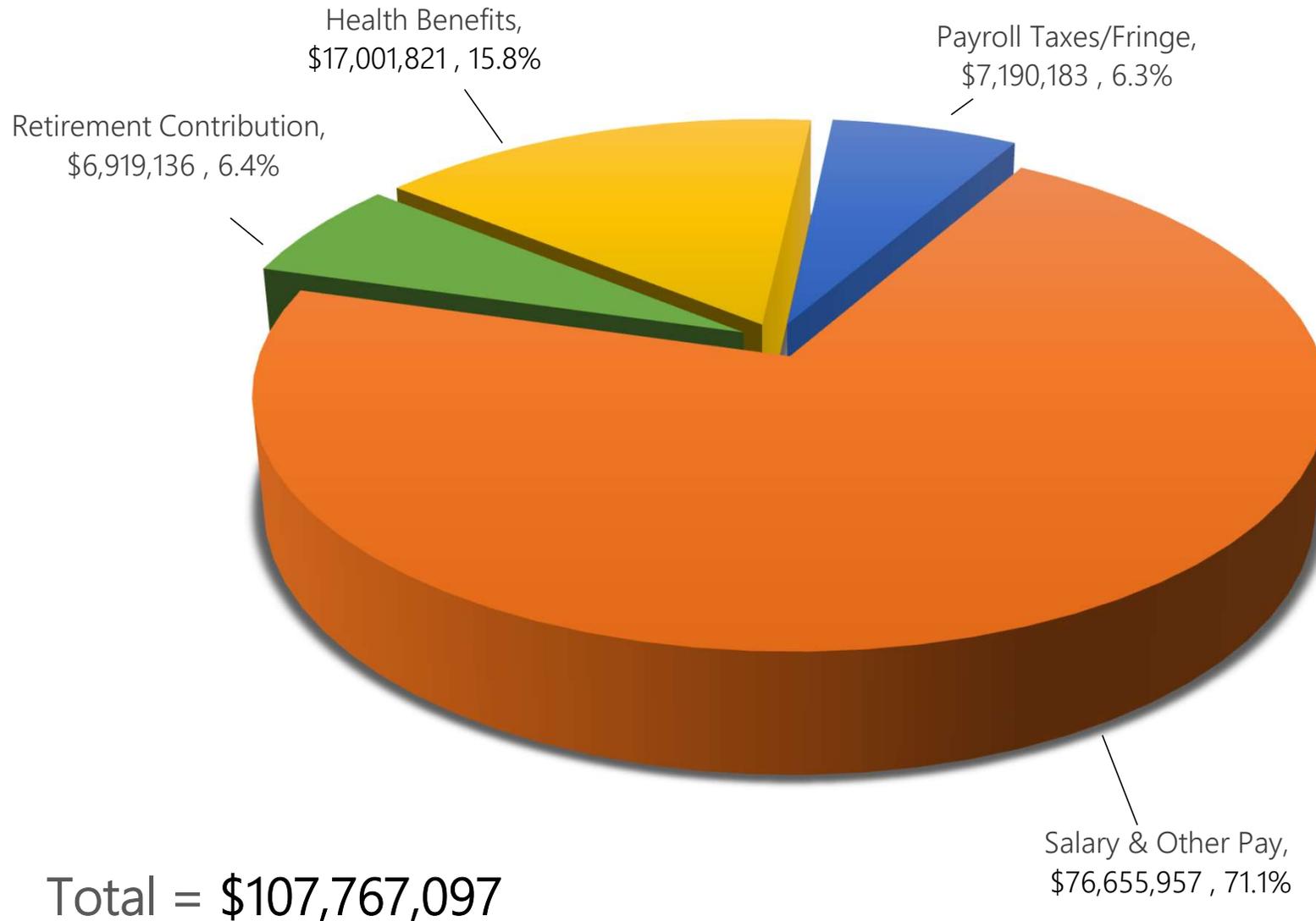
# 2025 Budget

## General Fund Major Expenses Breakdown



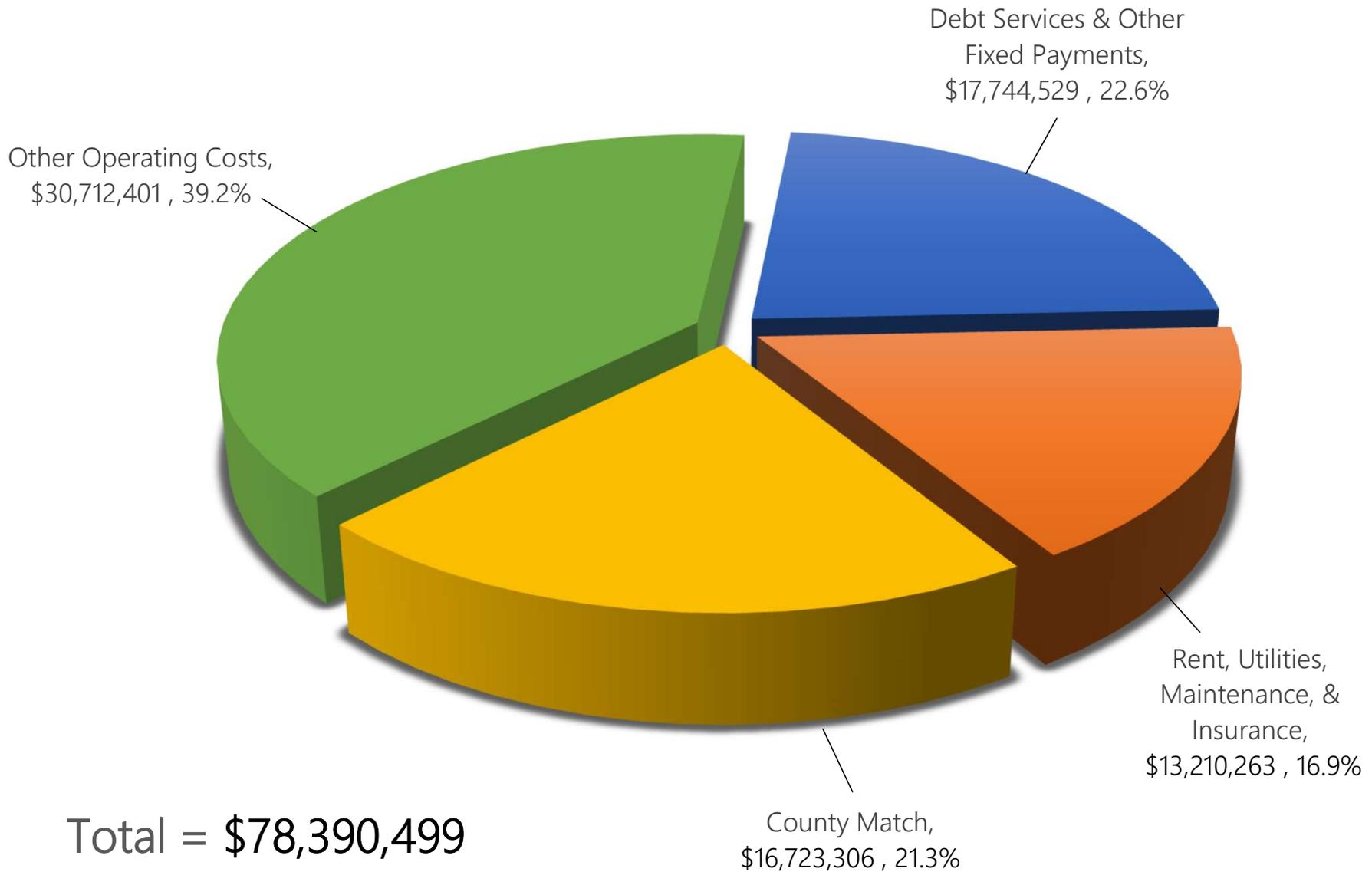
# 2025 Budget

## General Fund Payroll Expense Budget



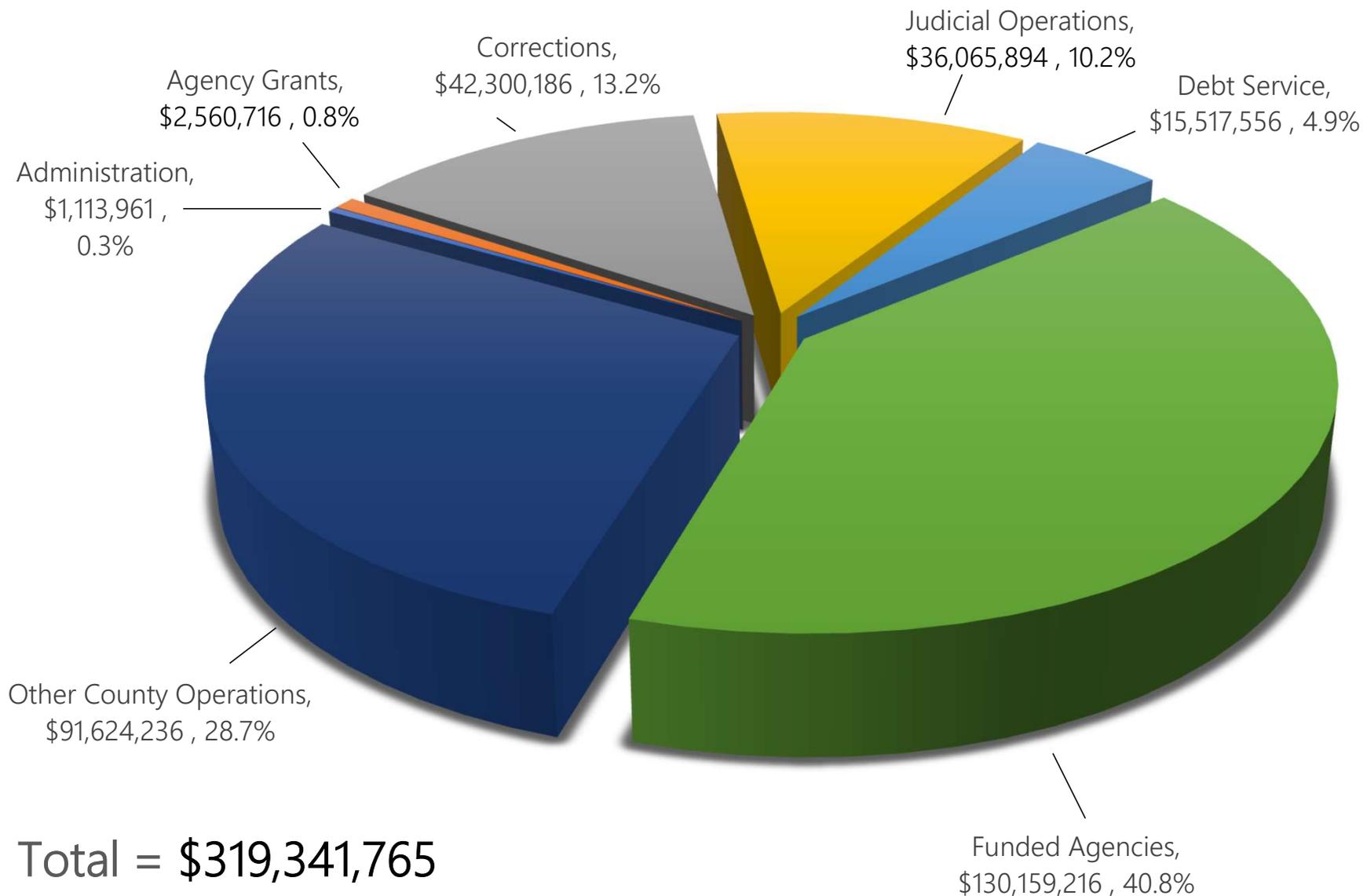
# 2025 Budget

## General Fund Operating Expense Budget Breakdown



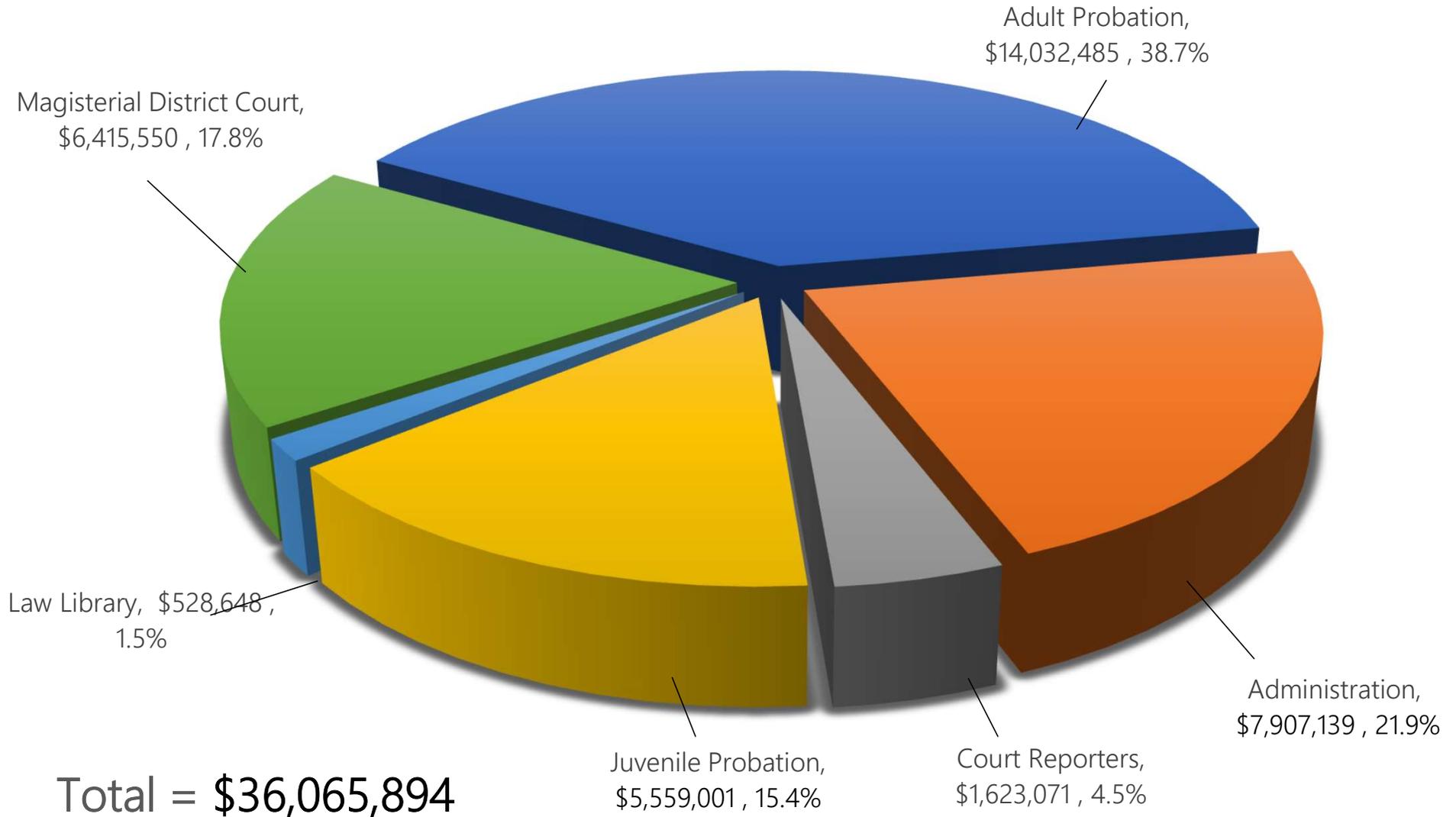
# 2025 Budget

## County Budget Expense Breakdown (All Funds)



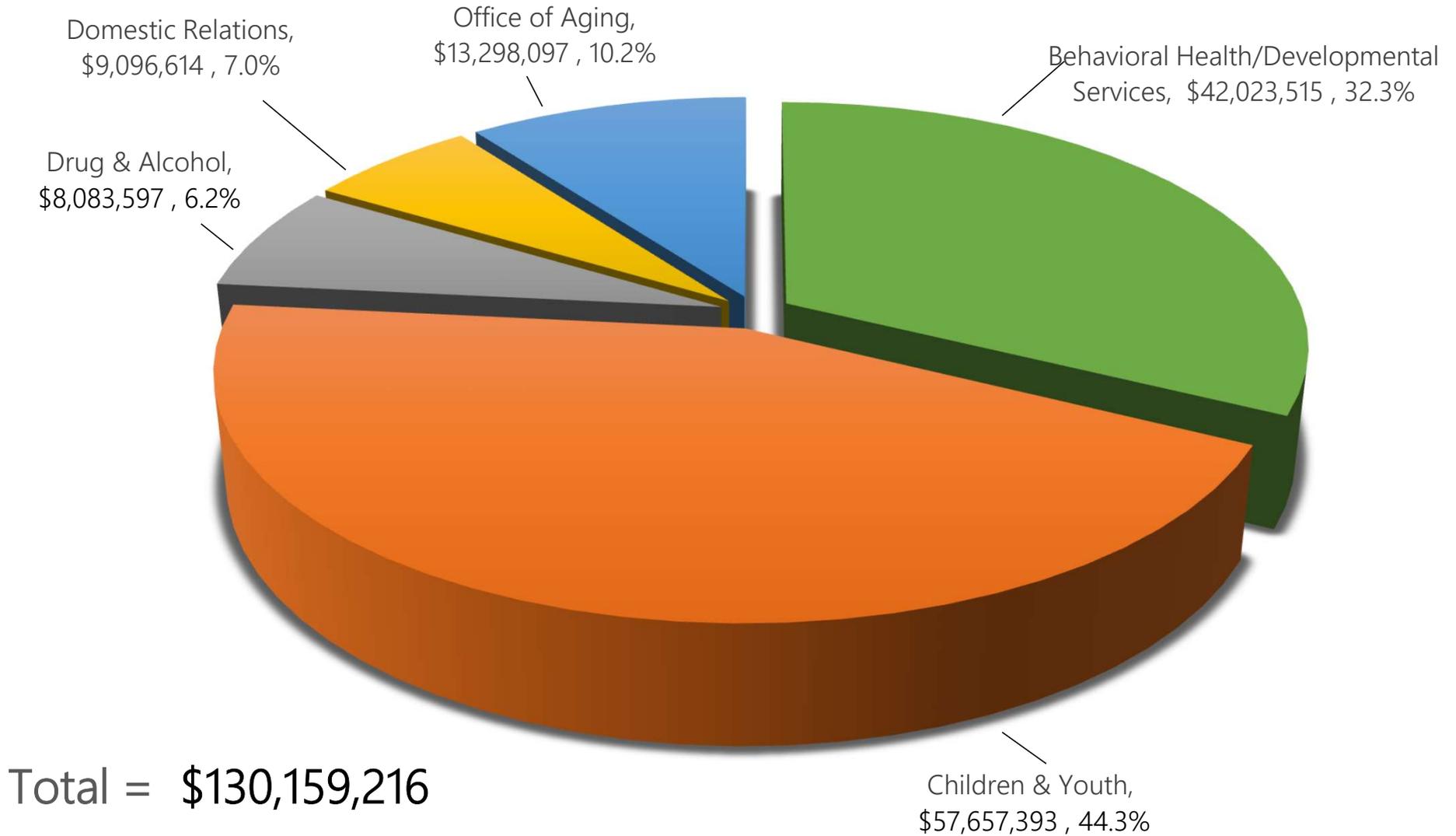
# 2025 Budget

## Expenses for Judicial Operations (General Fund)



# 2025 Budget

## Expenses for Funded Agencies



*GF County Match dollars make up \$16,325,517 of this total.*

# 2025 Budget

## Agency Grants



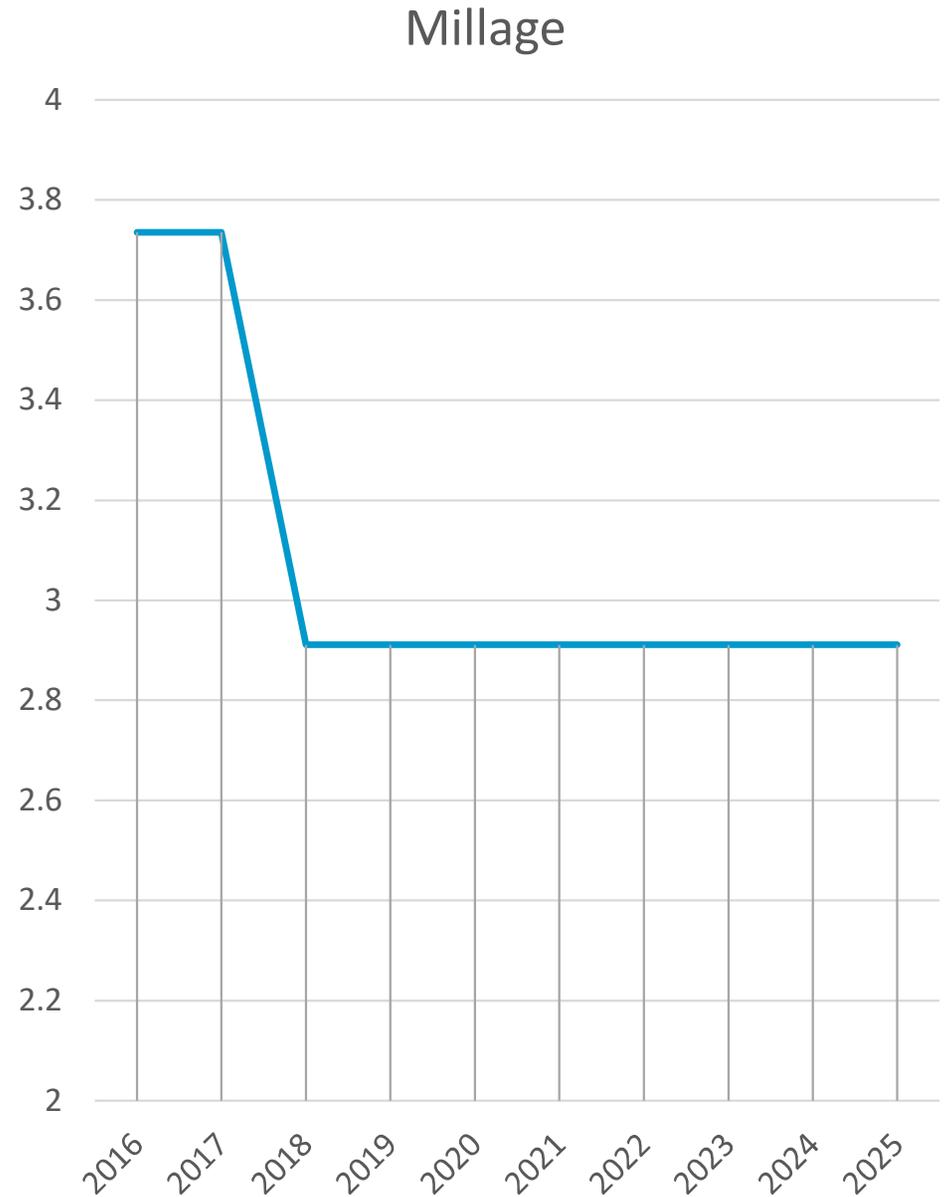
	<u>General Fund</u>	<u>Act 13 Funds</u>
Agricultural Extension (Penn State College of Ag)	\$474,955	
Library System	\$1,756,894	
Member Libraries	\$186,750	
Lancaster Conservation District		\$295,000
Economic Development Company of Lancaster	\$87,150	
Downtown Investment District	\$54,967	
Lancaster Ag Council		\$20,000
Susquehanna Heritage		\$30,000
Ag Preserve/Farmland Trust		\$250,000
Lancaster Conservancy		\$150,000
Bart Township		\$75,000
<b>Grand Total</b>	<b>\$2,560,716</b>	<b>\$820,000</b>

# 2025 Budget

## Millage Rate History

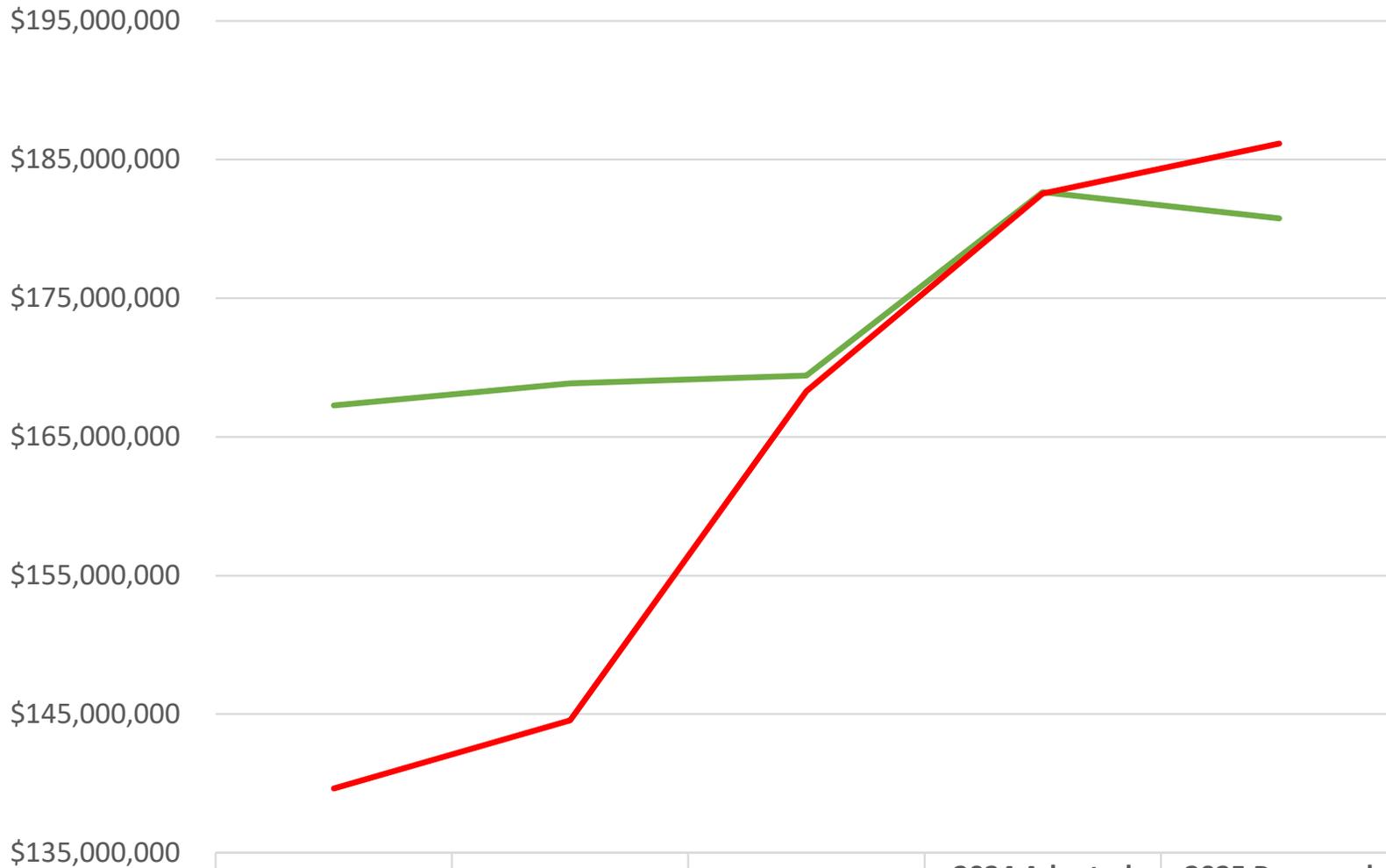


2016	<ul style="list-style-type: none"><li>• 3.735 County millage (0% increase)</li></ul>
2017	<ul style="list-style-type: none"><li>• 3.735 County millage (0% increase)</li></ul>
2018	<ul style="list-style-type: none"><li>• 2.911 County millage (0% revenue increase)</li><li>• Reassessment</li></ul>
2019	<ul style="list-style-type: none"><li>• 2.911 County millage (0% increase)</li></ul>
2020	<ul style="list-style-type: none"><li>• 2.911 County millage (0% increase)</li></ul>
2021	<ul style="list-style-type: none"><li>• 2.911 County millage (0% increase)</li></ul>
2022	<ul style="list-style-type: none"><li>• 2.911 County millage (0% increase)</li></ul>
2023	<ul style="list-style-type: none"><li>• 2.911 County millage (0% increase)</li></ul>
2024	<ul style="list-style-type: none"><li>• 2.911 County millage (0% increase)</li></ul>
2025	<ul style="list-style-type: none"><li>• 2.911 County millage (0% increase)</li></ul>



# 2025 Budget

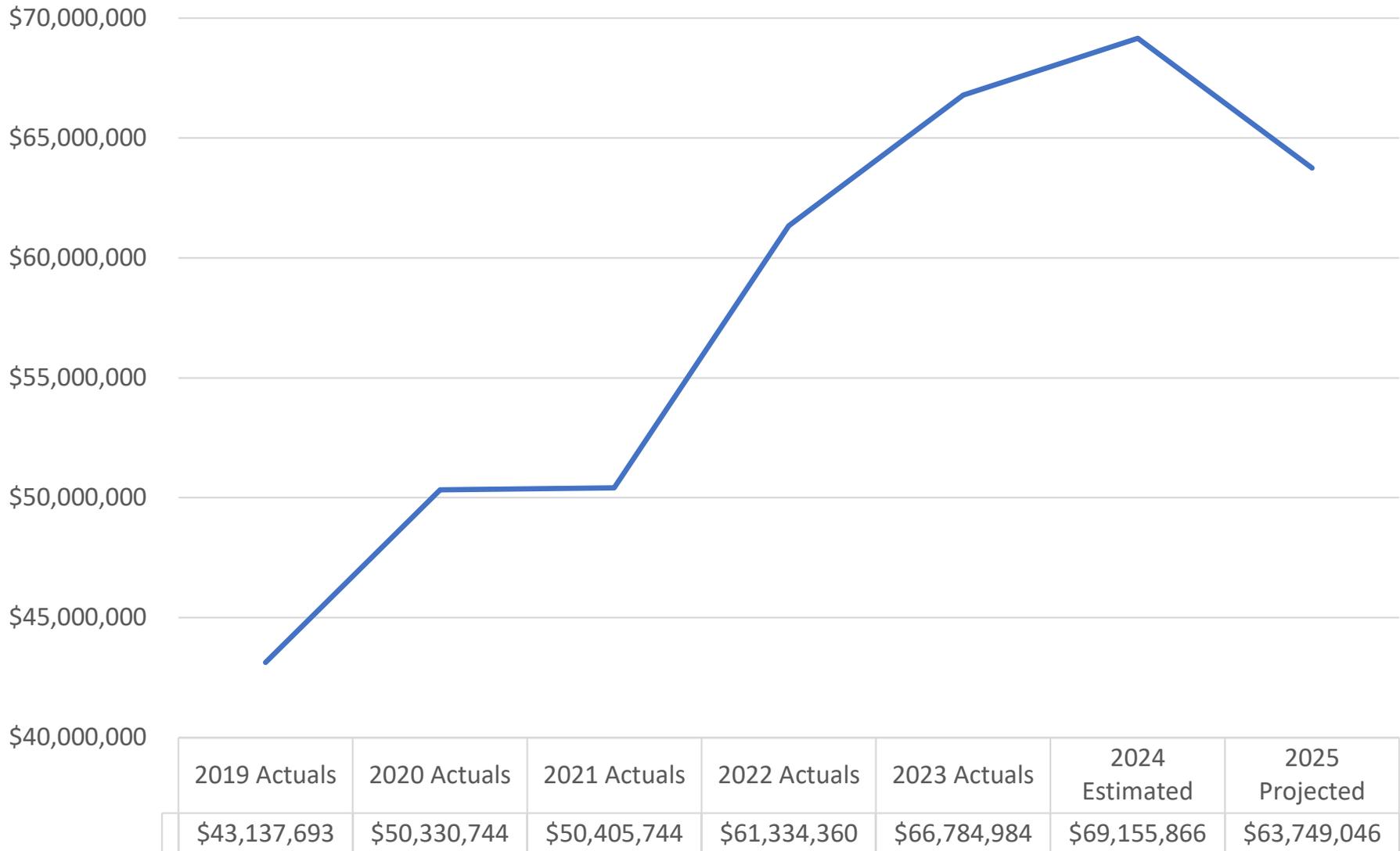
## General Fund Revenue & Expenses- 2021-2025



	2021 Actuals	2022 Actuals	2023 Actuals	2024 Adopted Budget	2025 Proposed Budget
— REVENUE	\$167,273,997	\$168,868,426	\$169,433,570	\$182,661,641	\$180,750,776
— EXPENSE	\$139,641,775	\$144,541,845	\$168,296,082	\$182,561,641	\$186,157,596

# 2025 Budget

## General Fund- Fund Balance History- 2019-2025



# 2025 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>