COUNTY OF LEBANON, PENNSYLVANIA

BUDGET FOR THE YEAR 2015
All County of Lebanon Budgets
For the Year 2015
Total Budgeted Funds: $67,983,285

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>General Fund</td>
<td>$41,048,577</td>
<td>60.38%</td>
</tr>
<tr>
<td>B</td>
<td>Renova Center</td>
<td>$2,833,961</td>
<td>4.17%</td>
</tr>
<tr>
<td>C</td>
<td>Area Agency on Aging</td>
<td>$3,385,027</td>
<td>4.98%</td>
</tr>
<tr>
<td>D</td>
<td>Capital Project Funds</td>
<td>$24,150</td>
<td>0.04%</td>
</tr>
<tr>
<td>E</td>
<td>MH/ID/EI</td>
<td>$7,396,561</td>
<td>10.88%</td>
</tr>
<tr>
<td>F</td>
<td>Domestic Relations</td>
<td>$2,596,039</td>
<td>3.62%</td>
</tr>
<tr>
<td>G</td>
<td>Community Action Partnership</td>
<td>$2,301,552</td>
<td>3.39%</td>
</tr>
<tr>
<td>H</td>
<td>Liquid Fuels</td>
<td>$301,500</td>
<td>0.44%</td>
</tr>
<tr>
<td>I</td>
<td>Drug and Alcohol</td>
<td>$1,236,606</td>
<td>1.82%</td>
</tr>
<tr>
<td>J</td>
<td>Crime Victims Program</td>
<td>$122,951</td>
<td>0.18%</td>
</tr>
<tr>
<td>K</td>
<td>Children and Youth</td>
<td>$7,887,576</td>
<td>11.60%</td>
</tr>
<tr>
<td>L</td>
<td>Emergency Management</td>
<td>$4,241,231</td>
<td>6.24%</td>
</tr>
<tr>
<td></td>
<td>Less: General Fund support to agencies</td>
<td>$5,392,466</td>
<td>7.93%</td>
</tr>
<tr>
<td></td>
<td><strong>Total 2015 Budgeted Funds</strong></td>
<td>$67,983,285</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

* = This fund is budgeted on a calendar year (2015) basis. Funds not denoted as such are budgeted on a fiscal year (July 2014-June 2015) basis.
▼ = Includes support from the General Fund.
All County of Lebanon Budgets
For the Year 2015
Changes in Budgeted Funds from the Prior Year
Total Budgeted Funds: $67,983,285

<table>
<thead>
<tr>
<th>FUND NAMES</th>
<th>2014</th>
<th>2015</th>
<th>% of Total 2015 Budget</th>
<th>Change from Prior Year:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015</td>
<td>Amount</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>A General Fund</td>
<td>$37,981,226</td>
<td>$41,048,577</td>
<td>60.38%</td>
<td>$3,067,351</td>
</tr>
<tr>
<td>B Renova Center</td>
<td>$2,833,981</td>
<td>$2,833,981</td>
<td>4.17%</td>
<td>0</td>
</tr>
<tr>
<td>C Area Agency on Aging</td>
<td>$3,020,583</td>
<td>$3,385,027</td>
<td>4.88%</td>
<td>$364,444</td>
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<tr>
<td>D Capital Project Funds</td>
<td>$424,300</td>
<td>$24,150</td>
<td>0.04%</td>
<td>($400,150)</td>
</tr>
<tr>
<td>E MH/IDEI</td>
<td>$7,956,489</td>
<td>$7,396,561</td>
<td>10.58%</td>
<td>($559,928)</td>
</tr>
<tr>
<td>F Domestic Relations</td>
<td>$2,406,820</td>
<td>$2,596,039</td>
<td>3.62%</td>
<td>$189,219</td>
</tr>
<tr>
<td>G Community Action Partnership</td>
<td>$1,877,808</td>
<td>$2,301,552</td>
<td>3.39%</td>
<td>$423,744</td>
</tr>
<tr>
<td>H Liquid Fuels</td>
<td>$301,500</td>
<td>$301,500</td>
<td>0.44%</td>
<td>0</td>
</tr>
<tr>
<td>I Drug and Alcohol</td>
<td>$1,237,666</td>
<td>$1,236,856</td>
<td>1.62%</td>
<td>($1,800)</td>
</tr>
<tr>
<td>Cedar Haven</td>
<td>$29,742,278</td>
<td>$0</td>
<td>0.00%</td>
<td>($29,742,278)</td>
</tr>
<tr>
<td>J Crime Victims Program</td>
<td>$112,786</td>
<td>$122,951</td>
<td>0.18%</td>
<td>$10,165</td>
</tr>
<tr>
<td>K Children and Youth</td>
<td>$6,933,057</td>
<td>$7,887,576</td>
<td>11.60%</td>
<td>$954,529</td>
</tr>
<tr>
<td>L Emergency Management</td>
<td>$4,083,021</td>
<td>$4,241,231</td>
<td>6.24%</td>
<td>$158,210</td>
</tr>
<tr>
<td>Less: General Fund support to</td>
<td>$7,245,678</td>
<td>$5,392,466</td>
<td>7.63%</td>
<td>($1,853,212)</td>
</tr>
<tr>
<td>non-General Fund agencies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Budgeted Funds</td>
<td>$91,625,655</td>
<td>$67,983,285</td>
<td>100.00%</td>
<td>($23,642,370)</td>
</tr>
</tbody>
</table>

● = This fund is budgeted on a calendar year (2015) basis. Funds not denoted as such are budgeted on a fiscal year (July 2014–June 2015) basis.
▼ = Includes support from the General Fund.
▷ = 2015 total includes $24,150 for Act 44 Bridge Repair.
County of Lebanon General Fund Budget
For the Year 2015
Budgeted Revenues: $38,677,414

- $23,941,995 61.90% Real Estate Taxes
- $1,949,650 5.04% Court Costs and Fines
- $2,174,066 5.62% Grants and Gifts
- $182,476 0.47% Rents and Interest
- $3,900,000 10.08% Other Revenue
- $5,205,204 13.46% Department Charges
- $1,324,023 3.43% Non-Revenue Receipts
County of Lebanon General Fund Budget
For the Year 2015
Budgeted Expenses: $41,048,577

- $12,698,349 30.93% Public Safety and Public Works
- $7,980,629 19.44% General Govt Judicial
- $6,553,517 15.96% General Govt Administration
- $5,402,466 13.16% County Support and Other
- $4,562,033 11.12% Insurance Premiums
- $2,889,748 7.05% Debt Service
- $247,000 0.60% Culture and Recreation
- $480,638 1.17% Conservation and Development

Total Budgeted Expenses: $41,048,577
# County of Lebanon General Fund Budget
## For the Year 2015
### Changes in Budgeted Funds from the Prior Year

<table>
<thead>
<tr>
<th>REVENUE GROUPS</th>
<th>2014</th>
<th>2015</th>
<th>% of Total 2015 Budget</th>
<th>Change from Prior Year:</th>
<th>Amount</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate Taxes</td>
<td>$23,860,382</td>
<td>$23,941,995</td>
<td>61.90%</td>
<td>$81,613</td>
<td>0.34%</td>
<td></td>
</tr>
<tr>
<td>Court Costs and Fines</td>
<td>$1,905,650</td>
<td>$1,949,650</td>
<td>5.04%</td>
<td>$44,000</td>
<td>2.31%</td>
<td></td>
</tr>
<tr>
<td>Rents and Interest</td>
<td>$185,326</td>
<td>$182,476</td>
<td>0.47%</td>
<td>($2,850)</td>
<td>-1.54%</td>
<td></td>
</tr>
<tr>
<td>Grants and Gifts</td>
<td>$2,402,064</td>
<td>$2,174,066</td>
<td>6.2%</td>
<td>($228,018)</td>
<td>-9.49%</td>
<td></td>
</tr>
<tr>
<td>Department Charges/Reimbursements</td>
<td>$5,274,519</td>
<td>$5,205,204</td>
<td>13.46%</td>
<td>($69,315)</td>
<td>-1.31%</td>
<td></td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$0</td>
<td>$3,900,000</td>
<td>10.08%</td>
<td>$3,900,000</td>
<td>100.00%</td>
<td></td>
</tr>
<tr>
<td>Non-Revenue Receipts</td>
<td>$2,481,743</td>
<td>$1,324,023</td>
<td>3.43%</td>
<td>($1,157,720)</td>
<td>-46.65%</td>
<td></td>
</tr>
<tr>
<td><strong>Total General Fund Revenues</strong></td>
<td><strong>$36,109,704</strong></td>
<td><strong>$38,677,414</strong></td>
<td>100.00%</td>
<td><strong>$2,567,710</strong></td>
<td><strong>7.11%</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENSE GROUPS</th>
<th>2014</th>
<th>2015</th>
<th>% of Total 2015 Budget</th>
<th>Change from Prior Year:</th>
<th>Amount</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government – Administration</td>
<td>$6,274,169</td>
<td>$6,553,517</td>
<td>15.97%</td>
<td>$279,349</td>
<td>4.45%</td>
<td></td>
</tr>
<tr>
<td>General Government – Judicial</td>
<td>$7,688,956</td>
<td>$7,980,629</td>
<td>19.44%</td>
<td>$291,673</td>
<td>3.79%</td>
<td></td>
</tr>
<tr>
<td>Public Safety and Public Works</td>
<td>$11,830,658</td>
<td>$12,688,349</td>
<td>30.93%</td>
<td>$867,691</td>
<td>7.33%</td>
<td></td>
</tr>
<tr>
<td>Human Services</td>
<td>$232,765</td>
<td>$234,197</td>
<td>0.57%</td>
<td>$1,432</td>
<td>0.62%</td>
<td></td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>$250,340</td>
<td>$247,000</td>
<td>0.60%</td>
<td>($3,340)</td>
<td>-1.33%</td>
<td></td>
</tr>
<tr>
<td>Conservation and Development</td>
<td>$468,346</td>
<td>$480,638</td>
<td>1.17%</td>
<td>$12,293</td>
<td>2.62%</td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td>$2,888,716</td>
<td>$2,889,748</td>
<td>7.05%</td>
<td>$1,032</td>
<td>0.04%</td>
<td></td>
</tr>
<tr>
<td>Insurance Premiums</td>
<td>$1,071,600</td>
<td>$4,562,033</td>
<td>11.11%</td>
<td>$3,490,433</td>
<td>325.72%</td>
<td></td>
</tr>
<tr>
<td>County Support and Other</td>
<td>$7,255,678</td>
<td>$5,402,466</td>
<td>13.16%</td>
<td>($1,853,212)</td>
<td>-25.54%</td>
<td></td>
</tr>
<tr>
<td><strong>Total General Fund Expenses</strong></td>
<td><strong>$37,961,226</strong></td>
<td><strong>$41,048,577</strong></td>
<td>100.00%</td>
<td><strong>$3,087,351</strong></td>
<td><strong>8.13%</strong></td>
<td></td>
</tr>
</tbody>
</table>

Note: Carryover of $2,371,163 accounts for the difference between Revenues and Expenditures for 2015.
Descriptions of General Fund
Revenue Budget Groups

REAL ESTATE TAXES

County Real Estate Taxes

COURT COSTS AND FINES

County Magisterial District Judge Fines and Costs
County Court Fines and Costs
Clerk of Courts Fees
Probation Electronic Monitoring Fees

RENTS AND INTEREST

Interest from Bank Accounts
Agriculture Extension Building Rent/Mortgage
Legislative Office Rent

GRANTS AND GIFTS

All State and Federal Grants
State Game Lands
Public Utility Realty

DEPARTMENT CHARGES AND REIMBURSEMENTS

County Prison Work Release Room and Board
County Prison Cost Recovery Program
County Prison Telephone Reimbursement
Other County Prison Fees
Small Games of Chance and Bingo Permits
Hunting and Fishing Licenses
Central Booking Fees
Register of Wills Fees
Building Code Fees
Recorder of Deeds Fees

OTHER REVENUE

Proceeds from Sale of Cedar Haven

NON-REVENUE RECEIPTS

Hotel Tax
Drug Fund Storage
City Reimbursement of Certain Salaries and Benefits
State Reimbursement of Certain Salaries and Benefits
Other Agencies' Reimbursement of Certain Salaries and Benefits
MH/MR Mortgage Reimbursement
EMA Public Safety Fees
Descriptions of General Fund Expense Budget Groups

GENERAL GOVERNMENT - ADMINISTRATION

Commissioners
Controller
County Buildings and Grounds
Geographic Information System
Human Resources
Management Information Systems
Planning and Zoning
Postal Service
Printing
Public Defender
Purchasing
Recorder of Deeds
Solicitor
Tax Assessment
Tax Claim
Tax Collectors
Telephone
Treasurer
Voter Registration and Conduct of Elections

GENERAL GOVERNMENT - JUDICIAL

Central Booking Program
Clerk of Courts
Constables
Coroner
County Detectives and Related Departments
Courts
District Attorney and Related Departments
Law Library
Magisterial District Judges
Prothonotary
Register of Wills
Sheriff

CULTURE AND RECREATION

Coleman Park
Governor Dick
Historical Society
Humane Society
Monument Park
Public Libraries
SARCC
Descriptions of General Fund Expense Budget Groups (Continued)

PUBLIC SAFETY AND PUBLIC WORKS

- Adult Probation and Related Departments
- Bridges
- Building Security
- County Prison
- Electronic Monitoring
- Emergency Management and EMA Communications
- Fire Companies
- Juvenile Probation and Related Departments

HUMAN SERVICES

- Lebanon Transit
- Veterans Affairs

CONSERVATION AND DEVELOPMENT

- Agriculture Extension
- Conservation District

DEBT SERVICE

- Bond and Loan Payments

INSURANCE PREMIUMS

- County Risk Pool Insurance
- Health Insurance Exchange
- Prison Malpractice Insurance
- Unemployment Compensation
- Workmen’s Compensation
- Pension Contribution

COUNTY SUPPORT TO AGENCIES AND OTHER

- Area Agency on Aging
- Children and Youth
- Domestic Relations
- Emergency Management/911
- MH/ID/EI
- Cedar Haven
- Renova Center
- Tax Refunds