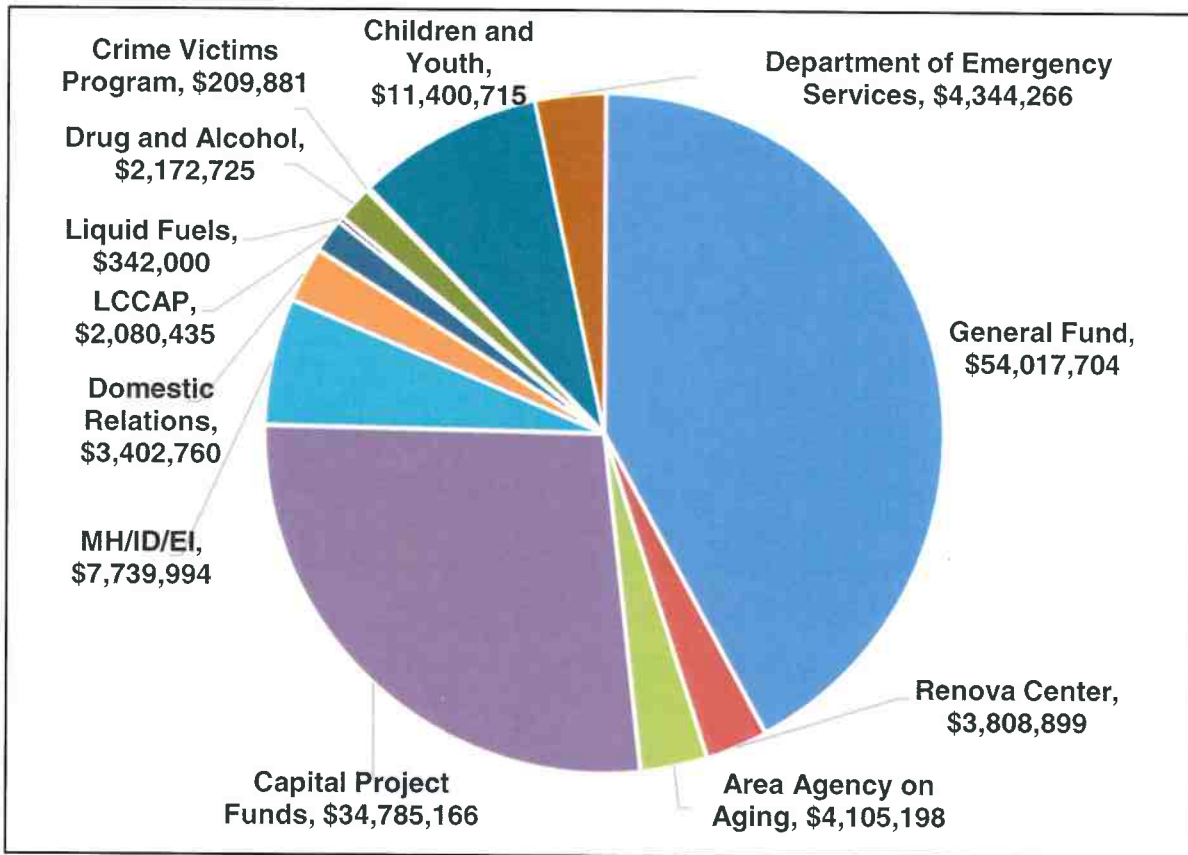


COUNTY OF LEBANON,  
PENNSYLVANIA



BUDGET  
FOR THE YEAR 2022

**All County of Lebanon Budgets  
For the Year 2022  
Total Budgeted Funds \$123,928,727**



General Fund	\$54,017,704	43.59%	#
Renova Center	\$3,808,899	3.07%	*
Area Agency on Aging	\$4,105,198	3.31%	*
Capital Project Funds	\$34,785,166	28.07%	#
MH/ID/EI	\$7,739,994	6.25%	*
Domestic Relations	\$3,402,760	2.75%	#/*
LCCAP	\$2,080,435	1.68%	
Liquid Fuels	\$342,000	0.28%	#
Drug and Alcohol	\$2,172,725	1.75%	
Crime Victims Program	\$209,881	0.17%	
Children and Youth	\$11,400,715	9.20%	*
Department of Emergency Services	\$4,344,266	3.51%	#/*
Less: General Fund support to agencies	(\$4,481,016)	-3.62%	
<b>Total Budgeted Funds</b>	<b>\$123,928,727</b>	<b>100.00%</b>	

# = This fund is budgeted on a calendar year basis. Funds not denoted as such are budgeted on a fiscal year (July-June) basis.

\* = Includes support from the General Fund.

All County of Lebanon Budgets  
For the Year 2022  
Changes in Budgeted Funds from the Prior Year  
Total Budgeted Funds \$123,928,727

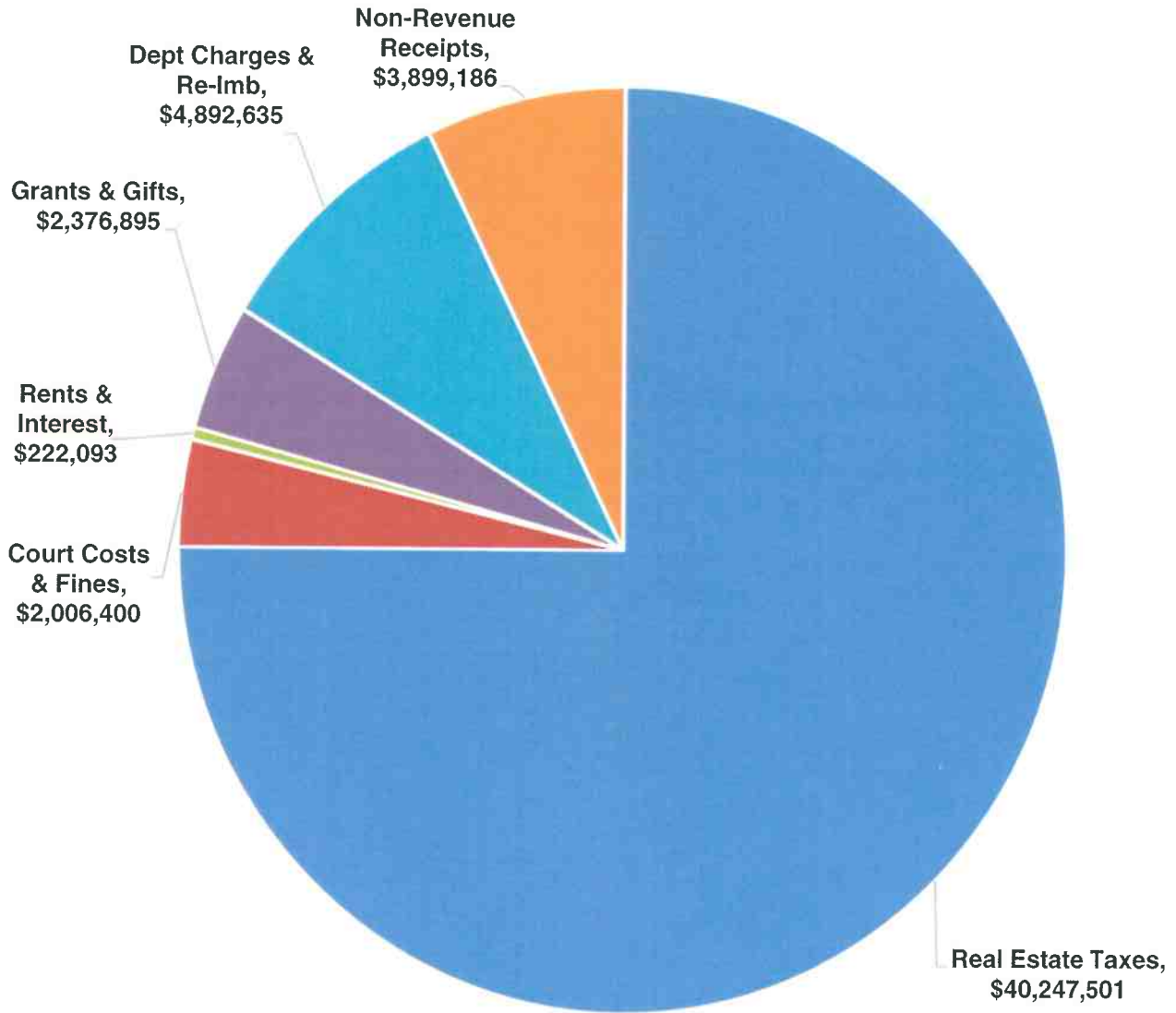
FUND NAME	2021	2022	% of Total 2022 Budget	Change from Prior Year:		
				Amount	%	
General Fund	\$50,658,191	\$54,017,704	43.59%	\$3,359,513	6.63%	#
Renova Center	\$3,733,566	\$3,808,899	3.07%	\$75,333	2.02%	*
Area Agency on Aging	\$4,064,046	\$4,105,198	3.31%	\$41,152	1.01%	*
Capital Project Funds	\$1,152,408	\$34,785,166	28.07%	\$33,632,758	2918.48%	#
MH/ID/EI	\$8,521,080	\$7,739,994	6.25%	(\$781,086)	-9.17%	*
Domestic Relations	\$3,093,457	\$3,402,760	2.75%	\$309,303	10.00%	#/*
LCCAP	\$2,714,971	\$2,080,435	1.68%	(\$634,536)	-23.37%	
Liquid Fuels	\$342,000	\$342,000	0.28%	\$0	0.00%	#
Drug and Alcohol	\$1,994,720	\$2,172,725	1.75%	\$178,005	8.92%	
Crime Victims Program	\$204,211	\$209,881	0.17%	\$5,670	2.78%	
Children and Youth	\$10,545,237	\$11,400,715	9.20%	\$855,478	8.11%	*
Department of Emergency Services	\$4,210,192	\$4,344,266	3.51%	\$134,074	3.18%	#/*
Less: General Fund support to Agencies	(\$4,865,836)	(\$4,481,016)	-3.62%	(\$384,820)	-7.91%	
<b>Total Budgeted Funds</b>	<b>\$86,368,243</b>	<b>\$123,928,727</b>	<b>100.00%</b>	<b>\$37,560,484</b>	<b>43.49%</b>	

# = This fund is budgeted on a calendar year basis. Funds not denoted as such are budgeted on a fiscal year (July-June) basis.

\* = Includes support from the General Fund.

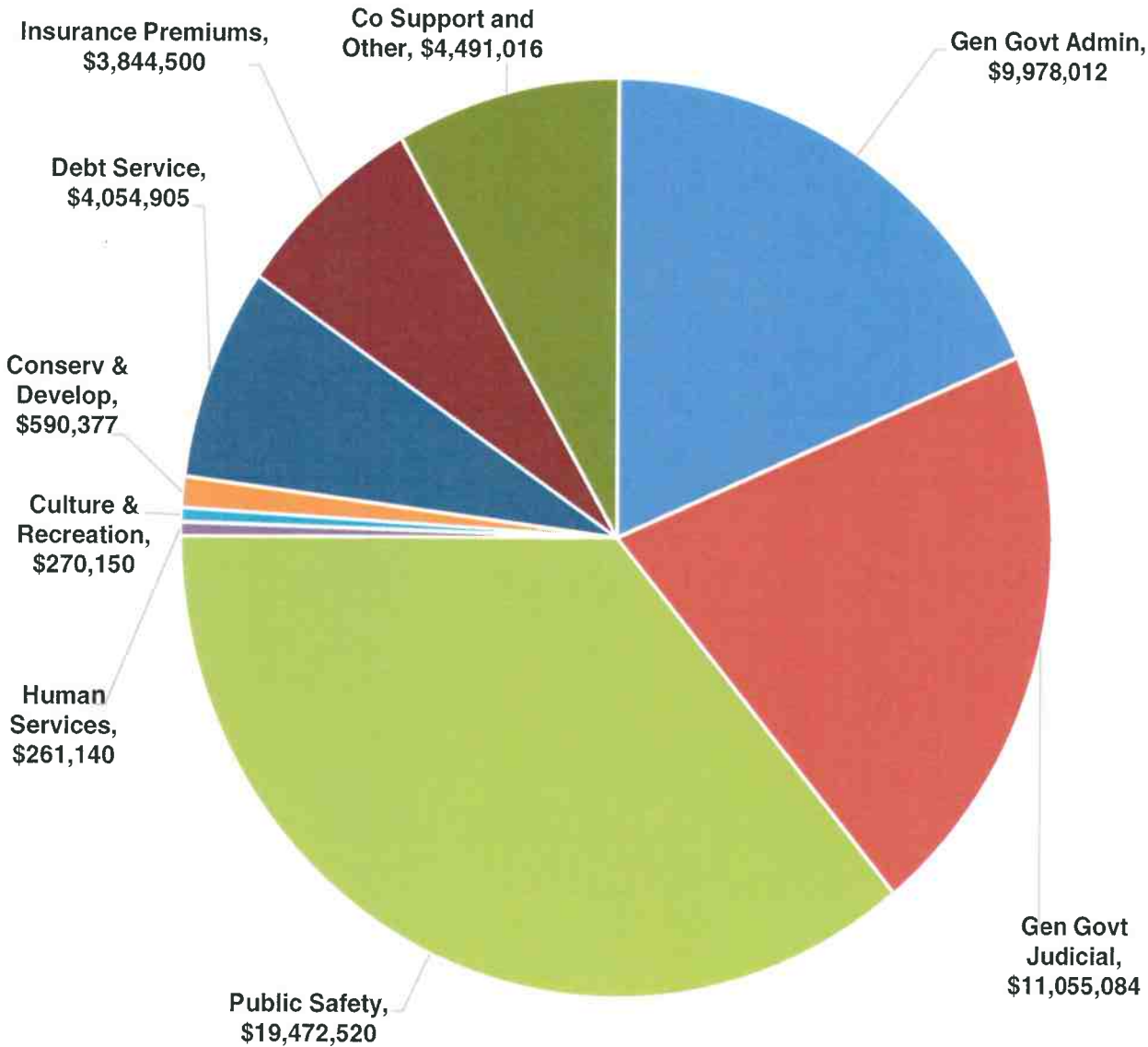
Note: Capital Projects total consists of \$371,222 for Capital Projects Fund and \$34,413,944 for 2022 Bond Fund.

County of Lebanon General Fund Budget  
For the Year 2022  
Budgeted Revenues: \$53,644,710



County of Lebanon General Fund Budget  
For the Year 2022

Budgeted Expenses: \$54,017,704



County of Lebanon General Fund Budget  
For the Year 2022  
Changes in Budgeted Funds from the Prior Year

CHANGES IN BUDGETED GENERAL FUND REVENUES FROM 2021 TO 2022					
REVENUE GROUPS	2021	2022	% of Total 2022 Budget	Change from Prior Year:	
				Amount	%
Real Estate Taxes	\$33,823,962	\$40,247,501	75.03%	\$6,423,539	18.99%
Court Costs and Fines	\$1,951,400	\$2,006,400	3.74%	\$55,000	2.82%
Rents and Interest	\$262,618	\$222,093	0.41%	(\$40,525)	-15.43%
Grants and Gifts	\$2,558,822	\$2,376,895	4.43%	(\$181,927)	-7.11%
Department Charges/Reimbursements	\$4,879,125	\$4,892,635	9.12%	\$13,510	0.28%
Non-Revenue Receipts	\$3,273,722	\$3,899,186	7.27%	\$625,464	19.11%
<b>Total General Fund Revenues</b>	<b>\$46,749,649</b>	<b>\$53,644,710</b>	<b>100.00%</b>	<b>\$6,895,061</b>	<b>14.75%</b>

CHANGES IN BUDGETED GENERAL FUND EXPENSES FROM 2021 TO 2022					
EXPENSE GROUPS	2021	2022	% of Total 2022 Budget	Change from Prior Year:	
				Amount	%
General Government - Administration	\$9,239,957	\$9,978,012	18.47%	\$738,055	7.99%
General Government - Judicial	\$10,211,650	\$11,055,084	20.47%	\$843,434	8.26%
Public Safety and Public Works	\$18,423,928	\$19,472,520	36.05%	\$1,048,592	5.69%
Human Services	\$256,138	\$261,140	0.48%	\$5,002	1.95%
Culture and Recreation	\$265,150	\$270,150	0.50%	\$5,000	1.89%
Conservation and Development	\$581,177	\$590,377	1.09%	\$9,200	1.58%
Debt Service	\$2,925,855	\$4,054,905	7.51%	\$1,129,050	38.59%
Insurance Premiums	\$3,878,500	\$3,844,500	7.12%	(\$34,000)	-0.88%
County Support and Other	\$4,875,836	\$4,491,016	8.31%	(\$384,820)	-7.89%
<b>Total General Fund Expenses</b>	<b>\$50,658,191</b>	<b>\$54,017,704</b>	<b>100.00%</b>	<b>\$3,359,513</b>	<b>6.63%</b>

Note: Cash Carryover of \$372,994 accounts for the difference between revenues and expenses.

# Descriptions of General Fund Revenue Budget Groups

## **REAL ESTATE TAXES**

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County Real Estate Taxes

## **COURT COSTS AND FINES**

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

## **RENTS AND INTEREST**

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

## **GRANTS AND GIFTS**

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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

## **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/ID/EI Mortgage Reimbursement  
Pension Contribution Agency Reimbursements  
Indirect and Direct Costs from Other Agencies

# Descriptions of General Fund Expense Budget Groups

## **GENERAL GOVERNMENT - ADMINISTRATION**

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Commissioners  
Controller  
County Buildings and Grounds  
Geographic Information System  
Human Resources  
Information Technology 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**

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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**

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Coleman Park  
Governor Dick  
Historical Society  
Humane Society  
Monument Park  
Public Libraries  
SARCC



## Descriptions of General Fund Expense Budget Groups (Continued)

### **PUBLIC SAFETY**

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Probation and Related Departments  
Bridges  
Building Security  
County Prison  
Department of Emergency Services  
Fire Companies

### **HUMAN SERVICES**

---

Lebanon Transit  
Veterans Affairs

### **CONSERVATION AND DEVELOPMENT**

---

Penn State Cooperative Extension  
Conservation District

### **DEBT SERVICE**

---

Bond and Loan Payments

### **INSURANCE PREMIUMS**

---

County Risk Pool Insurance  
Health Insurance Exchange  
Prison Malpractice Insurance  
Unemployment Compensation  
Pension Contribution

### **COUNTY SUPPORT TO AGENCIES AND OTHER**

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Area Agency on Aging  
Children and Youth  
Domestic Relations  
Department of Emergency Services  
MH/ID/EI  
Renova Center  
Tax Refunds

## 2022 Lebanon County Budget Summary

\$123,928,727

3.8925 mills

Since 2019, the County has been facing a growing deficit, reaching \$6.5M in anticipation of 2022. Reasons for this have been outlined in past years and are covered below in this summary. For 2022, the proposed budget includes a millage increase of .6 of a mill, bringing county millage from 3.2925 to 3.8925, or an 18% increase. The last County real estate millage increase took place in 2016. The impact to the average residential property would be as follows:

<u>Avg Assessment</u>	<u>2021 millage</u>	<u>tax</u>	<u>2022 millage</u>	<u>tax</u>	<u>increase</u>
168950	3.2925	\$556.27	3.8925	\$657.64	\$101.37

The General Fund expenses are increasing by 6.63% to \$54,017,704.

Aside from real estate tax revenue and sale of a county-owned land parcel, other sources of revenue are seeing little growth and even some reductions thereby creating a net of less revenue projected for 2022, over 2021. Cash on hand has diminished over the last 3 years as the Commissioners have leaned on that to bridge the deficits. In addition to a millage increase order to reach a balanced budget, \$372,994 in cash carryover, set aside for 2022 payrolls, is being included on the revenue side.

Significant cost increases continue to occur in the areas of Public Safety, namely the County Jail and the Department of Emergency Services/911, as well as county support to Children and Youth. In 2019, the County entered into a contract with PrimeCare Medical for comprehensive healthcare services at an annual cost of over \$3,000,000. While this meant the provision of complete, and more in-house, healthcare services, it continues to be an expense that has been carried without a revenue source. In the Department of Emergency Services, the costs related to 911 dispatching and personnel continue to increase as well as a new facility being planned, which is discussed later in this summary.

Employee expenses

The County, like many employers, is facing a labor shortage across most departments, including 24/7 essential services such as the County Jail, 911, and the Renova Center. Recruitment and retention of employees is at an all-time low. In an attempt to stem the problem, the Commissioners have initiated some measures aimed at attracting applicants and are considering others in the very near-term. Some of those measures could be eligible for the use of ARPA funds. A study was conducted, in 2021, to compare the county's salaries to those of similar size and proximity as Lebanon. Some adjustments will be made so that the County will be in a better position to compete and retain employees in this unusual market.

Employee salary increases for 2022 are as follows:

Non-union	3%
Court Related Nonprofessionals (Teamsters)	3.5%
Court Appointed Professionals (Teamsters)	3.5%
Social Services (Teamsters)	3%
County Detectives	3%
Jail CO's & Corporals (AFSCME)	currently negotiating
DES (Chocolate Workers)	TC 1 - 4% TC 2 - 2%

The Actuarially Determined Contribution (ADC) to the Pension Fund will be fully paid at a cost of \$3,100,000. The ADC is budgeted to be paid from General Fund revenues and agency reimbursements. Keeping up with payments of the ADC and strong returns on investments have brought the County Employee Pension Fund to a funded level of 83%.

Employee health insurance premiums for the County are increasing by 9.2% for 2022. Like many employers, utilization of medical services has rebounded from 2020, during which many people delayed or avoided elective and preventative care due to COVID-19. That, and inflation of healthcare costs, have resulted in a significant increase to premiums.

### Capital Projects

Of the County's \$123.9M budget, a significant portion will be capital projects.- the largest of which will be the construction of a new facility for the Department of Emergency Services to include a new 911 Center, administrative offices, training space, and an Operations Building to house the County's Hazardous Materials equipment and storage for supplies at a cost of \$40.9M. Bids for the building construction have been awarded and a new radio dispatch system will be implemented over the next two years, at a cost of \$19.8M. The total cost of both DES projects, combined, will be \$60.7M, however, \$18.4M of the cost will be borne by a portion of funds allocated to Lebanon County from the federal American Rescue Plan Act (ARPA) bringing the net cost to the county of \$42.3M. The County is raising the funds through a General Obligation Bond

In addition, the County has agreed to purchase the City of Lebanon's portion of the Lebanon County/City Municipal Building at a cost of \$2,250,000, which is expected to settle sometime in 2022. This cost has also been included with the bond issue, along with funds for renovation for county offices to move into the City's former space.

### Debt Service

Due to the addition of the above-mentioned projects, the County's debt service will increase by \$1.4M, or 38.6%. In future years, however, the debt service will be reduced (\$1,021,000 in 2023) due to the retirement of some existing long-term debt, thereby reducing the line item close to previous levels, and even below, by 2024.

# BUDGET (DEFICIT)/SURPLUS 2015-2022

