LEBANON COUNTY

2024 PROPOSED BUDGET
Committed to maintaining contributions for farm preservation, libraries, parks, historical and civic associations.

Debt obligations lowered due to end of previous bond.

Interest rate increases by the Federal Reserve are contributing to higher yields on reserves.

Real Estate Assessed Value Growth of .98% (PY 2023 was 1.02%).

Property and Liability Insurance rates are increasing significantly for 2024.

Health insurance costs increasing 2%. Lebanon County is seeing the second lowest increase among peer counties in our pool.

2024 wage increases of existing union contracts are 4%. Non-union will receive a 4% wage increase.
2016-2024 BUDGET SURPLUS/(DEFICIT)
Cumulative CPI-U vs Personnel Growth

Source: Bureau of Labor and Statistics CPI historical tables for (CPI-U) through October 2023, 2024 estimated at 2023 rate.
LEBANON COUNTY 2024 PROPOSED BUDGET

CAPITAL PLANS
❖ Municipal Building Elevator Upgrade
❖ Increased Storage and Server Backup for Information Security
❖ Video Software update for Central Booking and Lebanon County Correctional Facility (LCCF)
❖ Facility improvement at LCCF including roof and fencing
❖ Security Improvements at LCCF (3-year phasing)

ADDITIONAL 2024 OPERATING DEFICIT FACTORS
❖ Inflationary increase in inmate health services costs
❖ Actuarially Determined Contribution to the retirement fund to maintain funded ratio
❖ County support to agencies.

Lebanon County Support to Agencies

<table>
<thead>
<tr>
<th>Year</th>
<th>Dollars (Millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$3</td>
</tr>
<tr>
<td>2023</td>
<td>$4</td>
</tr>
<tr>
<td>2024</td>
<td>$7</td>
</tr>
</tbody>
</table>
2024 PROPOSED BUDGET BY FUNCTION

- Gen Govt Admin, $11,047,454
- Gen Govt Judicial, $12,060,471
- Public Safety, $21,802,966
- Human Services, $275,509
- Culture & Recreation, $275,250
- Conserv & Develop, $663,787
- Debt Service, $2,776,420
- Co Support and Other, $6,731,306
- Insurance Premiums, $4,375,000
- Debt Service, $2,776,420
- Co Support and Other, $6,731,306
- Insurance Premiums, $4,375,000
PROPOSED TAX INCREASE:

INCREASE OF .50 MIL FROM 3.8925 TO 4.3925

❖ MILLAGE IMPACT TO PROPERTY OWNERS:
  ❖ $47.10 INCREASE ON A HOME VALUED AT $150,000
  ❖ $78.50 INCREASE ON A HOME VALUED AT $250,000
  ❖ $109.90 INCREASE ON A HOME VALUED AT $350,000

❖ TOTAL TAX REVENUE $46,296,086
LEBANON COUNTY 2024 BUDGET

GENERAL FUND

Revenues:
- Real Estate Taxes: $46,296,086
- Court Costs and fines: 1,773,100
- Rents and Interest: 1,098,983
- Grants and Gifts: 2,436,822
- Department Charges/Reimb: 5,239,110
- Non-Revenue Receipts: 3,363,249

TOTAL REVENUE: $60,207,350

Expenditures:
- General Gov’t Admin: $11,047,454
- General Gov’t Judicial: 12,060,471
- Public Safety: 21,802,966
- Human Services: 275,509
- Culture and Rec: 275,250
- Conservation & Development: 663,787
- Debt Service: 2,776,420
- Insurance Premiums: 4,375,000
- County Support Y Other: 6,731,306

TOTAL EXPENSE: $60,008,163

SURPLUS: $199,187

ALL COUNTY OF LEBANON BUDGETS FOR THE YEAR 2024

TOTAL BUDGETED FUNDS $94,417,304

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget Amount</th>
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</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$60,008,163</td>
</tr>
<tr>
<td>Renova Center</td>
<td>$3,131,431</td>
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<tr>
<td>Area Agency on Aging</td>
<td>$4,163,039</td>
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<tr>
<td>Capital Project Funds</td>
<td>$126,160</td>
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<tr>
<td>MH/ID/EI</td>
<td>$8,546,247</td>
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<tr>
<td>Domestic Relations</td>
<td>$3,481,843</td>
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<tr>
<td>LCCAP</td>
<td>$1,876,866</td>
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<tr>
<td>Liquid Fuels</td>
<td>$340,000</td>
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<tr>
<td>Drug and Alcohol</td>
<td>$2,470,786</td>
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<tr>
<td>Crime Victims Program</td>
<td>$209,876</td>
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<tr>
<td>Children and Youth</td>
<td>$4,932,919</td>
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<tr>
<td>Less: General Fund support to agencies</td>
<td>($6,721,306)</td>
</tr>
<tr>
<td><strong>Total Budgeted Funds</strong></td>
<td><strong>$94,417,304</strong></td>
</tr>
</tbody>
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