

# COUNTY OF MONROE 2023 ADOPTED BUDGET



December 14, 2022

**COUNTY OF MONROE  
2023 ADOPTED BUDGET HIGHLIGHTS**

The Board of Commissioners presents the 2023 Budget for Monroe County in the amount of \$180.4 million, including a general fund budget of \$69.8 million.

**MILLAGE**

The County millage rate will remain at 3.2273 mills; 2.7554 mills will be utilized for general purposes and 0.4719 mills are designated for debt service obligation.

**PERSONNEL**

Non-Union employees will receive a 4.5% COLA on January 1, 2023.

Eight new full-time positions and one part-time position are approved in the following departments: Maintenance, Courts, and District Attorney. Of the eight full-time positions, one in the Courts is approved to start in the 4<sup>th</sup> quarter of 2023, and two in maintenance are contingent upon the progress of the courthouse expansion project.

**GENERAL INFORMATION**

The current Long Term Debt obligation at 12/31/2022 is \$117,898,395 (P - \$88,357,000; I - \$29,541,395) and estimated to be \$108,869,769 at 12/31/2023 (P - \$82,559,000; I - \$26,310,769)

Health Care rates remain the same for 2023.

Retirement costs are budgeted at \$4,290,000; \$400,000 more than budgeted in 2022, \$950,888 more than the actual 2022 contribution.

**CAPITAL EXPENDITURES**

Computer Capital	\$380,017
Capital Equipment	<u>136,063</u>
Total Capital Budget	<u>\$ 516,080</u>

Capital Projects & Reserve Funds budgets total \$41,075,909 and include:

• County Dam Repair Reserve	\$ 605,000
• Correctional Facility: Roof, Capital Project Repairs & Boiler	\$ 585,000
• General Building Maintenance Reserve	\$ 100,000
• Administration Building: General Repairs, Heat Pumps & Parking Lot	\$ 71,012
• Facilities Projects – General	\$ 50,000
• Public Safety Center Parking Lot repairs and paving	\$ 56,040
• Courthouse Repairs to steps and handicap ramp walls	\$ 162,948
• Control Center Capital/Building Maintenance Reserve	\$ 23,869
• McMichaels Creek repair reserve	\$ 2,661
• Park & Recreation Field Improvements	\$ 11,897
• Courthouse Expansion: Contracts, Engineering, FFE & Other	\$39,407,482

GRANT REVENUE totals \$41.7 million:

\$ 15.7 American Rescue Plan
\$ 21.9 million for Health & Human Services
\$ 2.7 million for Courts & Court Related Services
\$ 792,721 for Public Safety
\$ 584,235 for Elections

**COUNTY OF MONROE  
2023 BUDGET**

**GENERAL FUND REVISIONS**

**Revenue**

The revenue budget increased in the amount of \$113,656 from \$69,709,474 to \$69,823,130

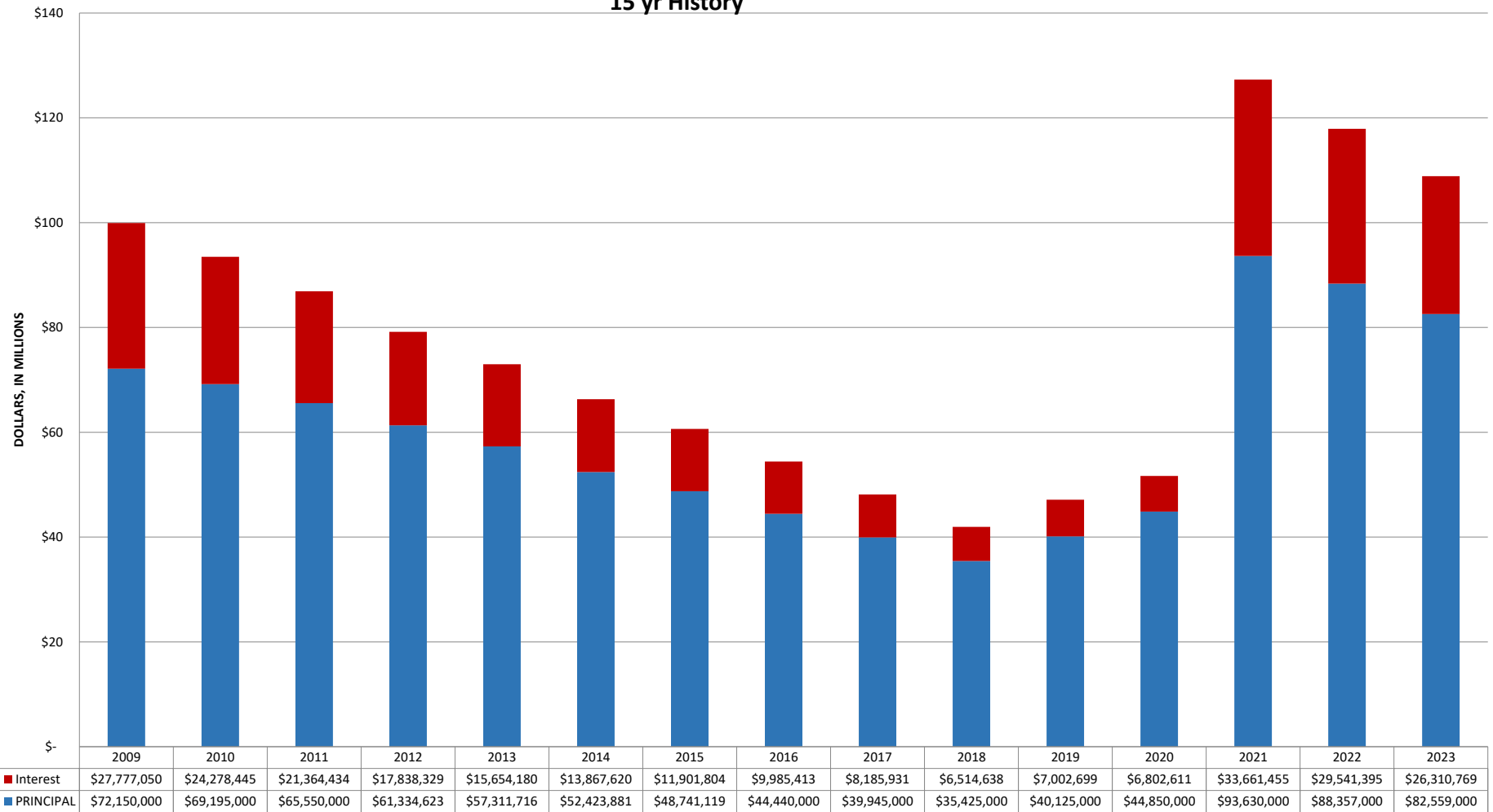
➤ Conservation District	Decrease in Expense Reimbursement	( 640)
➤ Cost Recovery Revenue	Increase in Miscellaneous Revenue	\$ 640
➤ Sheriff	Increase in Cost Recovery Revenue	\$ 129,112
➤ Vector Control: MBDC Grant	Increase in Grant Revenue	\$ 69,045
➤ Contribution from Fund Balance	Decrease	<u>\$( 84,501)</u>
		<u>\$ 113,656</u>

**Expenses**

The expense budget increased in the amount of \$113,656 from \$69,709,474 to \$69,823,130

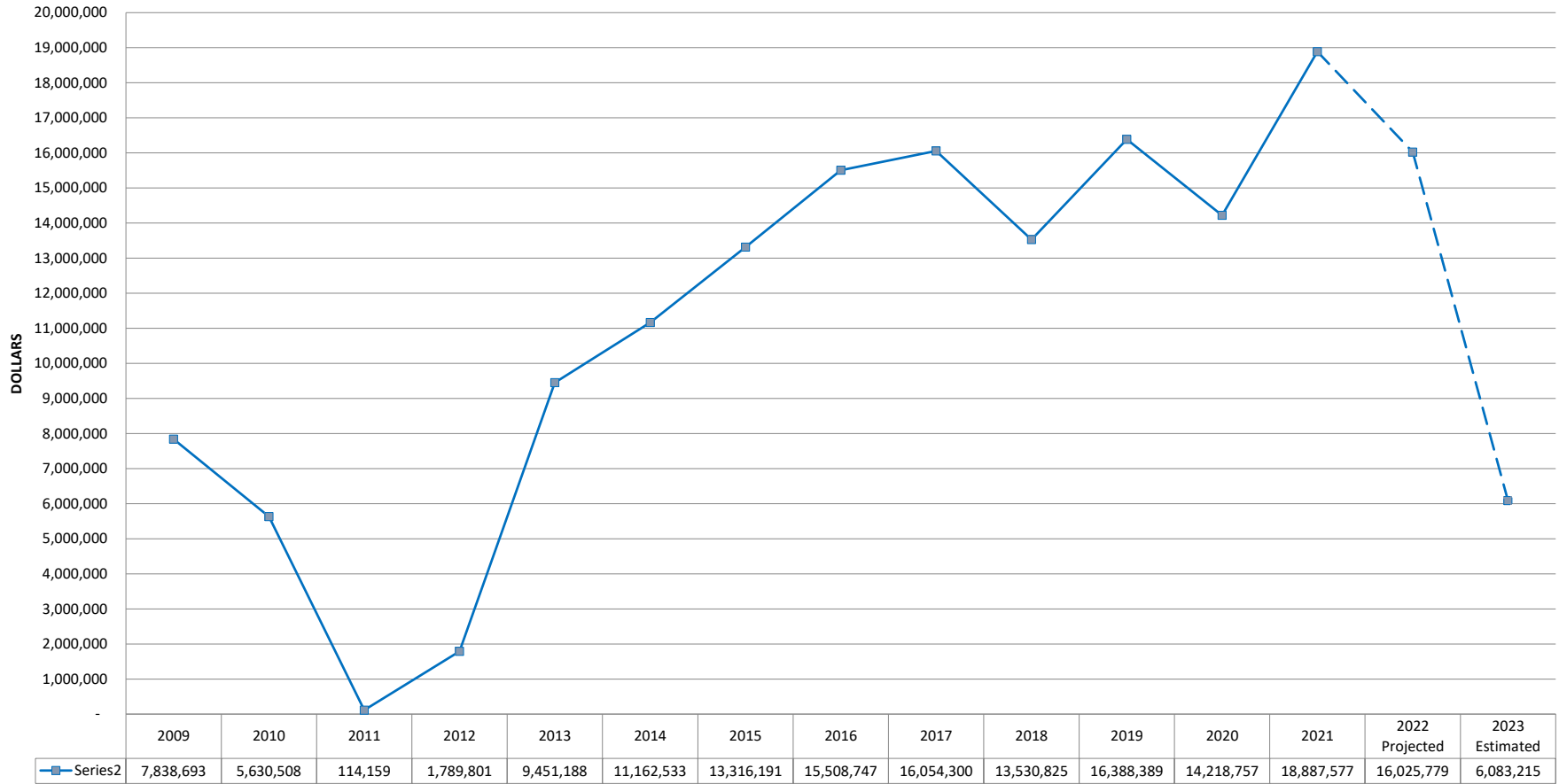
➤ Risk Management	Decrease for Security/ Personnel	\$( 66,894)
➤ Archives	Increase for Grant Expenses	\$ 5,000
➤ Tax Claim	Increase for Personnel Reclassification	\$ 2,239
➤ Public Defender	Increase for Personnel Reclassification	\$ 1,834
➤ Register & Recorder	Increase for Personnel Reclassification	\$ 4,998
➤ Dept of Information Svcs	Decrease for Capital Expenditure	\$( 20,900)
➤ District Attorney	Increase for Personnel previously in Contingency	\$ 56,747
➤ Domestic Relations	Decrease for County Match	\$( 7,284)
➤ Sheriff	Increase for Personnel Reclassifications	\$ 66,767
➤ Sheriff	Increase for Security Personnel	\$ 129,112
➤ Vector Control: MBDC Grant	Increase in Grant Expenses	\$ 69,045
➤ Contingency	Decrease for Personnel/ Reclassifications	\$( 180,662)
➤ Contingency	Increase for Security in the Admin Building	\$ 63,847
➤ Contingency: Courts	Increase for Conflict Counsel Legal Fees	\$ 25,000
➤ Retirement	Decrease for Personnel Reclassifications	\$( 19,666)
➤ Various Departments	Increase for Operating Expenses	\$ 6,915
➤ Various Departments	Decrease for Personnel Agendas	<u>\$( 22,442)</u>
		<u>\$ 113,656</u>

**MONROE COUNTY**  
**Total Outstanding Bond Principal & Interest**  
**15 yr History**

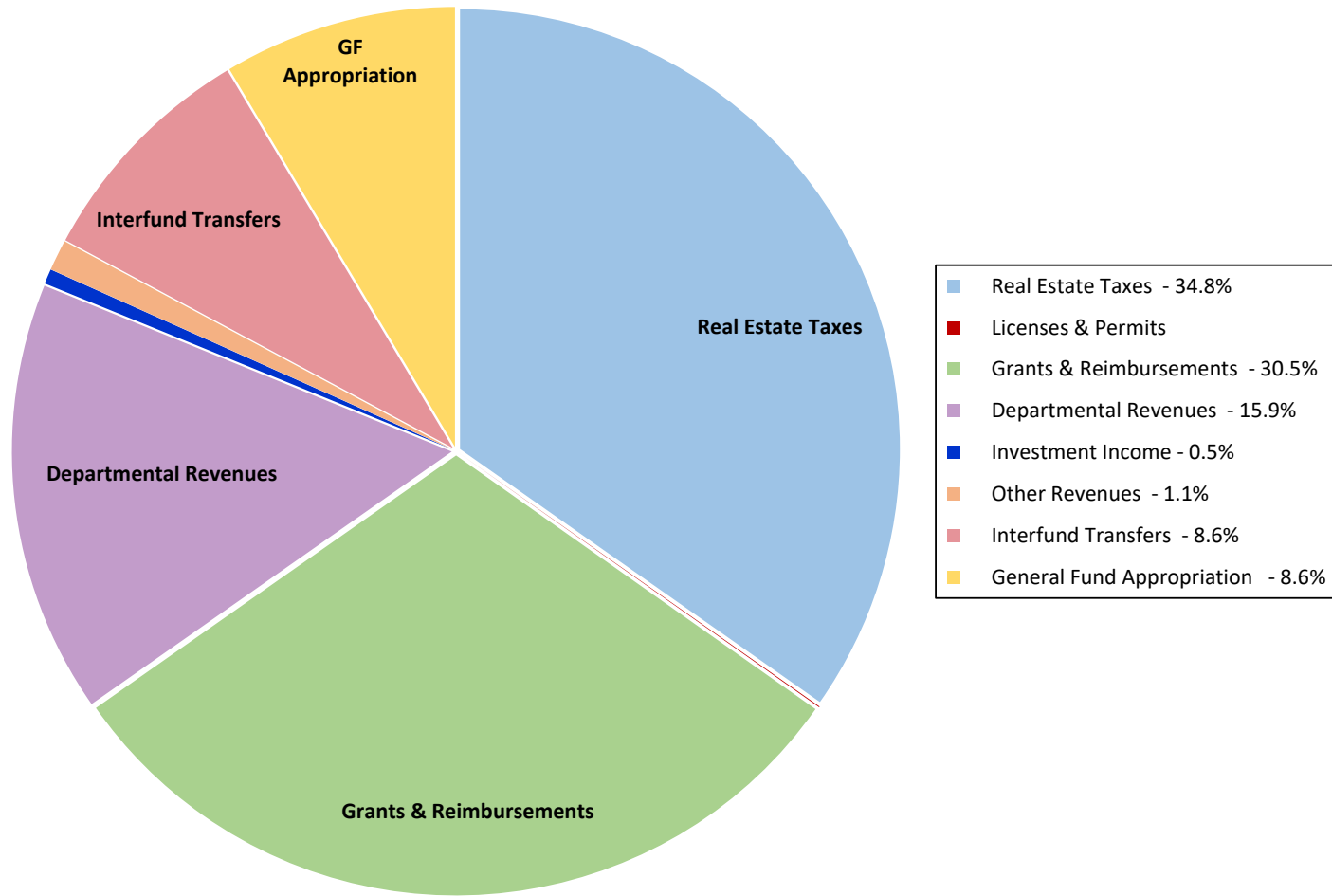


DECEMBER 31ST

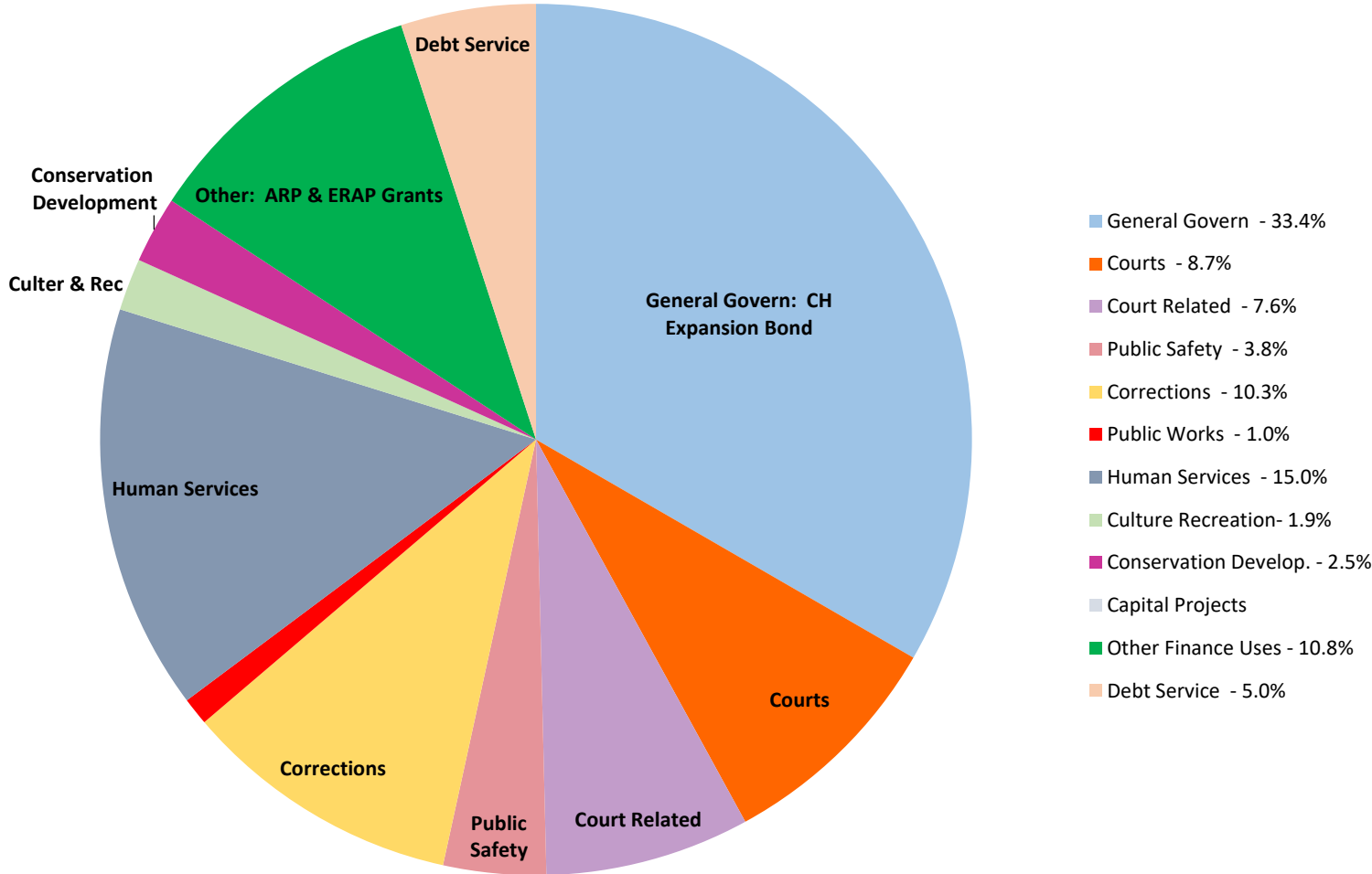
### County of Monroe Fund Balance for General Fund Use



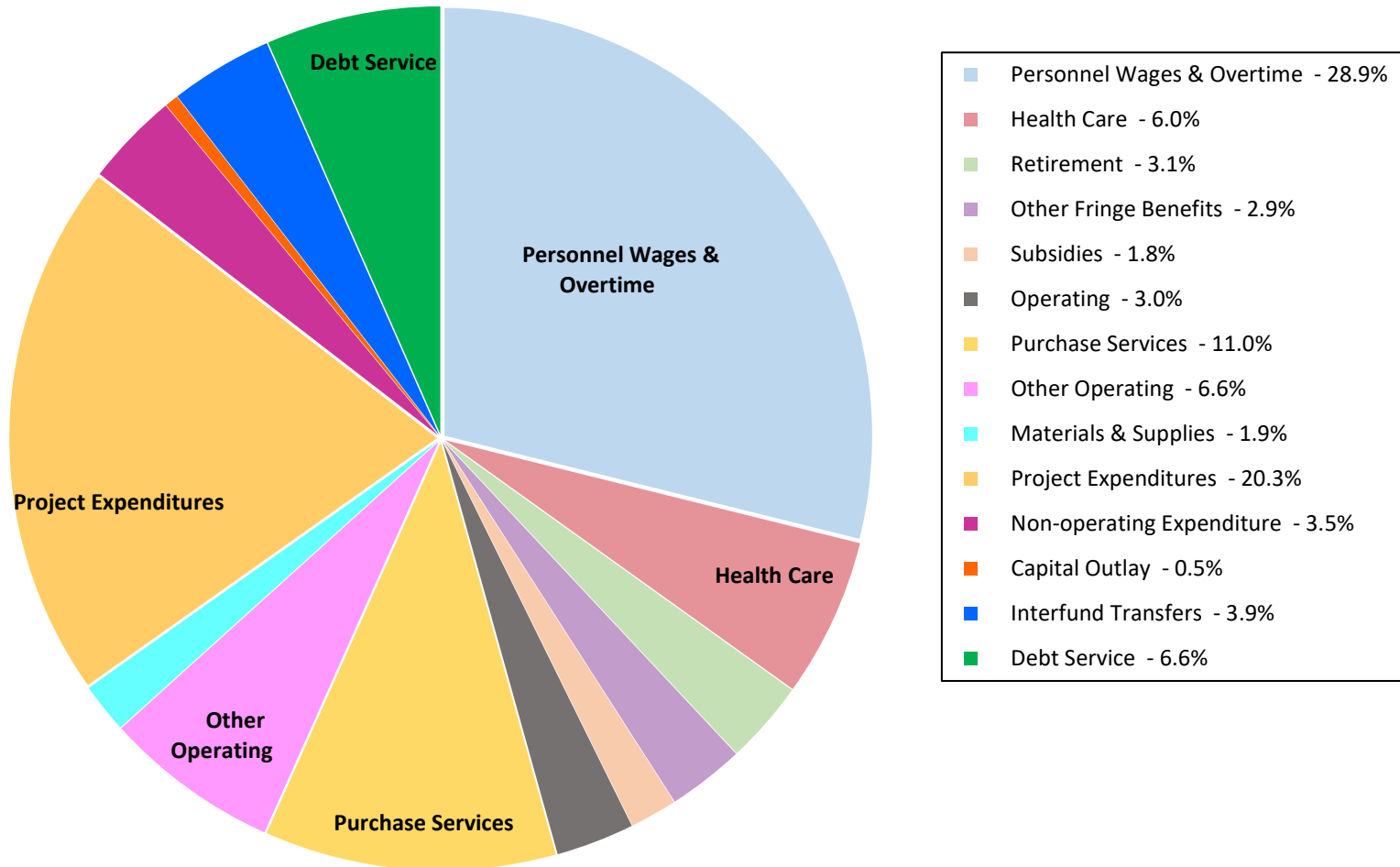
## 2023 BUDGETED REVENUE - ALL FUNDS



# COUNTY OF MONROE 2023 BUDGET BY FUNCTION



## 2023 BUDGETED EXPENDITURES





**COUNTY OF MONROE**  
**2023 REVENUE & EXPENSE BUDGET SUMMARY**  
**CONSOLIDATED BUDGET BY FUND**

	<u>2022 ADOPTED BUDGET</u>	<u>2023 PROPOSED BUDGET</u>	<u>2023 ADOPTED BUDGET</u>	<u>VARIANCE 2023 Adopted vs 2022 Adopted</u>	<u>% CHANGE</u>
<b>GENERAL FUND</b>					
Real Estate Taxes	\$ 39,650,385	\$ 41,037,522	\$ 41,037,522	\$ 1,387,137	3.5%
Departmental Revenue	8,328,800	7,393,980	7,394,620	(934,180)	-11.2%
Grants & Other Sources	9,082,885	9,454,557	9,652,074	569,189	6.3%
Contribution from Fund Balance	8,381,324	11,823,415	11,738,914	3,357,590	40.1%
<b>TOTAL GENERAL FUND</b>	<b>\$ 65,443,394</b>	<b>\$ 69,709,474</b>	<b>\$ 69,823,130</b>	<b>4,379,736</b>	<b>6.7%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Domestic Relations	\$ 2,583,807	\$ 2,637,175	\$ 2,616,563	\$ 32,756	1.3%
Affordable Housing	300,000	300,000	300,000	-	0.0%
Children & Youth	14,377,506	14,489,685	14,489,685	112,179	0.8%
Aging	3,567,762	3,719,623	3,719,623	151,861	4.3%
Corrections	616,865	640,885	640,885	24,020	3.9%
General Government	10,000	12,005	12,005	2,005	20.1%
Human Services	4,008,196	3,405,600	3,815,412	(192,784)	-4.8%
Conservation	617,415	1,620,479	1,620,479	1,003,064	162.5%
Culture & Recreation	750,000	1,035,000	1,035,000	285,000	38.0%
Judicial Related	577,441	561,039	561,039	(16,402)	-2.8%
Public Safety	5,053,815	5,099,847	5,099,847	46,032	0.9%
Public Works	738,007	1,644,424	1,644,424	906,417	122.8%
Gaming Funds	2,400,300	2,400,300	2,400,300	-	0.0%
ERAP Grant	9,956,623	3,715,730	3,715,730	(6,240,893)	-62.7%
American Rescue Plan	25,644,361	23,842,846	15,692,846	(9,951,515)	-38.8%
Sewage Treatment	263,500	263,500	263,500	-	0.0%
Designated Funds	510,275	448,206	448,206	(62,069)	-12.2%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 71,975,873</b>	<b>\$ 65,836,344</b>	<b>\$ 58,075,544</b>	<b>\$ (13,900,329)</b>	<b>-19.3%</b>
<b>DEBT SERVICE FUND</b>	<b>\$ 9,231,982</b>	<b>\$ 9,032,826</b>	<b>\$ 9,032,826</b>	<b>\$ (199,156)</b>	<b>-2.2%</b>
<b>TOTAL OPERATING FUNDS</b>	<b>\$ 146,651,249</b>	<b>\$ 144,578,644</b>	<b>\$ 136,931,500</b>	<b>\$ (9,719,749)</b>	<b>-6.6%</b>
<b>CAPITAL RESERVE FUND</b>	<b>\$ 1,043,126</b>	<b>1,668,427</b>	<b>1,668,427</b>	<b>625,301</b>	<b>59.9%</b>
<b>CAPITAL IMPROVEMENT FUND</b>	<b>62,362,505</b>	<b>44,492,156</b>	<b>41,593,182</b>	<b>(20,769,323)</b>	<b>-33.3%</b>
<b>OPERATING RESERVE FUND</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL CAPITAL FUNDS</b>	<b>\$ 63,655,631</b>	<b>\$ 46,410,583</b>	<b>\$ 43,511,609</b>	<b>\$ (20,144,022)</b>	<b>-31.6%</b>
<b>TOTAL BUDGET</b>	<b>\$ 210,306,880</b>	<b>\$ 190,989,227</b>	<b>\$ 180,443,109</b>	<b>\$ (29,863,771)</b>	<b>-14.2%</b>
<b>LIQUID FUELS BUDGET</b>	<b>\$ 360,424</b>	<b>\$ 296,948</b>	<b>\$ 296,948</b>	<b>\$ (63,476)</b>	<b>-17.6%</b>
<b>INCLUDED IN THE TOTAL BUDGET ARE ALLOCATED COSTS FOR:</b>					
WORKERS' COMPENSATION	865,000	865,000	865,000	-	0.0%
CENTRAL MAIL & PHOTOCOPY	332,010	286,340	286,340	(45,670)	-13.8%
PUBLIC LIABILITY	950,469	996,431	996,431	45,962	4.8%
HEALTH CARE	9,381,167	9,381,167	9,381,167	-	0.0%
ANNUAL RETIREMENT CONTRIBUTION	3,890,000	9,381,167	4,290,000	400,000	10.3%

**COUNTY OF MONROE**  
**2023 BUDGET**  
**USES OF TAX DOLLARS BY FUNCTION**

	<b>GENERAL FUND &amp; TAX SUPPORT</b>	<b>GRANTS &amp; OTHER SOURCES</b>	<b>TOTAL BUDGET</b>
<b>GENERAL GOVERNMENT</b>			
Commissioners & Fiscal Affairs	\$ 1,542,323	\$ 201,775	\$ 1,744,098
Voter Registration	383,654	589,335	972,989
Controller	786,841	-	786,841
Assessment	958,684	465,400	1,424,084
Tax Collectors	503,322	-	503,322
Tax Claim	(1,545,643)	2,390,000	844,357
Treasurer	(630,977)	1,048,450	417,473
Purchasing	156,597	27	156,624
Solicitor	125,683	-	125,683
Register & Recorder	(909,007)	1,950,200	1,041,193
Human Resources	538,848	50	538,898
Planning	704,950	56,075	761,025
Department of Information Services	4,157,095	198,300	4,355,395
Veterans Affairs	257,353	-	257,353
Maintenance	2,033,510	48,710	2,082,220
Coroner	1,093,759	89,355	1,183,114
Workers Comp	16,000	9,000	25,000
Health Care	64,790	-	64,790
Public Liability	17,500	-	17,500
County Contingency	115,787	-	115,787
Capital Reserve Fund	-	826,012	826,012
Operating Reserve Fund	-	250,000	250,000
Capital Bond Fund	-	41,593,182	41,593,182
Designated Funds	-	72,000	72,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 10,381,069</b>	<b>\$ 49,787,871</b>	<b>\$ 60,168,940</b>
<b>JUDICIAL - COURTS</b>			
Court Administration	\$ 3,660,348	\$ 345,869	\$ 4,006,217
Jury Management	376,409	-	376,409
District Justices	1,649,657	1,035,905	2,685,562
Domestic Relations	817,509	2,616,563	3,434,072
Law Library	33,224	-	33,224
Pretrial Services	291,902	-	291,902
Adult Probation	1,803,227	1,248,258	3,051,485
Juvenile Probation	1,117,593	136,945	1,254,538
Capital Outlay	75,000	-	75,000
County Contingency	298,060	-	298,060
Capital Reserve Fund	-	162,948	162,948
<b>TOTAL JUDICIAL - COURTS</b>	<b>\$ 10,122,929</b>	<b>\$ 5,546,488</b>	<b>\$ 15,669,417</b>
<b>COURT-RELATED</b>			
Public Defender	\$ 2,347,401	\$ -	\$ 2,347,401
District Attorney	3,681,521	1,105,551	4,787,072
Prothonotary	1,315,169	940,856	2,256,025
Sheriff	3,123,097	1,178,792	4,301,889
Capital Outlay	7,120	-	7,120
<b>TOTAL COURT-RELATED</b>	<b>\$ 10,474,308</b>	<b>\$ 3,225,199</b>	<b>\$ 13,699,507</b>

	<b>GENERAL FUND &amp; TAX SUPPORT</b>	<b>GRANTS &amp; OTHER SOURCES</b>	<b>TOTAL BUDGET</b>
<b>PUBLIC SAFETY</b>			
MC Fire and Police	\$ 2,500	\$ -	\$ 2,500
Emergency Management	526,281	315,949	842,230
MC Waste Management Program	-	66,000	66,000
MC Control Center	187,435	5,099,847	5,287,282
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 716,216</b>	<b>\$ 5,481,796</b>	<b>\$ 6,198,012</b>
<b>CORRECTIONS</b>			
Correctional Facility	\$ 18,001,348	\$ 655,885	\$ 18,657,233
Capital Reserve Fund	-	664,909	664,909
<b>TOTAL CORRECTIONS</b>	<b>\$ 18,001,348</b>	<b>\$ 1,320,794</b>	<b>\$ 19,322,142</b>
<b>PUBLIC WORKS</b>			
Vector Control	\$ 37,886	\$ 130,340	\$ 168,226
Monroe County Transportation Authority	266,494	-	266,494
Act 13 Bridge Impact	-	1,147,005	1,147,005
Sewage Fund	-	263,500	263,500
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 304,380</b>	<b>\$ 1,540,845</b>	<b>\$ 1,845,225</b>
<b>HUMAN SERVICES</b>			
Aging	\$ 187,469	\$ 3,719,623	\$ 3,907,092
Children & Youth	4,000,000	14,489,685	18,489,685
Drug & Alcohol	35,668	582,734	618,402
ERAP Grant	-	3,715,730	3,715,730
ESG - CV	151,524	-	151,524
Women's Resources	25,000	-	25,000
Pleasant Valley Manor	122,775	-	122,775
Monroe County Transportation Authority	-	497,419	497,419
MHDS	212,000	-	212,000
Human Services Grants	-	2,109,533	2,109,533
American Rescue Plan	-	15,692,846	15,692,846
Pocono Healthy Comm Alliance	40,000	-	40,000
Career Link	-	971,621	971,621
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 4,774,436</b>	<b>\$ 41,779,191</b>	<b>\$ 46,553,627</b>
<b>CULTURE &amp; RECREATION</b>			
County Allocations	\$ 60,800	\$ -	\$ 60,800
Capital Reserve Fund	-	11,897	11,897
Tourism	-	1,035,000	1,035,000
Local Share Account - NCC	-	2,400,300	2,400,300
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ 60,800</b>	<b>\$ 3,447,197</b>	<b>\$ 3,507,997</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>			
Conservation District	\$ 1,053,596	\$ 583,832	\$ 1,637,428
Penn State Agricultural Extension	292,848	-	292,848
Economic Development	592,000	-	592,000
McMichael Creek	-	2,661	2,661
Affordable Housing	-	300,000	300,000
Act 13 Open Space/ Gas Well Fees	-	456,831	456,831
Act 42 Gaming	-	1,163,648	1,163,648
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>	<b>\$ 1,938,444</b>	<b>\$ 2,506,972</b>	<b>\$ 4,445,416</b>
<b>DEBT SERVICE</b>	<b>\$ 6,547,126</b>	<b>\$ 2,485,700</b>	<b>\$ 9,032,826</b>
<b>TOTAL BUDGET</b>	<b>\$ 63,321,056</b>	<b>\$ 117,122,053</b>	<b>\$ 180,443,109</b>

**COUNTY OF MONROE**  
**2023 OPERATING BUDGET SUMMARY**

	<b>2022 ADOPTED BUDGET</b>	<b>2023 PROPOSED BUDGET</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 ADOPTED VARIANCE</b>
<b>REVENUES</b>				
<b>Operating</b>				
Real Estate Taxes	\$ 46,256,865	\$ 47,584,648	\$ 47,584,648	\$ 1,327,783
Licenses & Permits	41,500	41,500	41,500	-
Grants & Reimbursements	51,580,701	49,434,345	41,749,874	(9,830,827)
Departmental Revenues	20,091,062	21,621,177	21,750,289	1,659,227
Investment Income	130,776	749,455	749,455	618,679
Other Revenues	1,331,275	1,550,148	1,550,148	218,873
Interfund Transfers	18,837,746	11,773,956	11,766,672	(7,071,074)
General Fund Appropriation	<u>8,381,324</u>	<u>11,823,415</u>	<u>11,738,914</u>	<u>3,357,590</u>
<b>Total Revenues</b>	<b><u>\$ 146,651,249</u></b>	<b><u>\$ 144,578,644</u></b>	<b><u>\$ 136,931,500</u></b>	<b><u>\$ (9,719,749)</u></b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Personnel Wages & Overtime	\$ 37,708,921	\$ 39,392,081	\$ 39,542,067	\$ 1,833,146
Health Care	8,212,700	8,152,047	8,230,616	17,916
Retirement	3,890,000	4,290,000	4,290,000	400,000
Other Fringe Benefits	3,873,080	3,923,361	3,966,432	93,352
Subsidies	2,450,000	2,450,000	2,450,000	-
Operating	3,962,522	4,052,684	4,052,684	90,162
Purchase Services	14,972,967	15,121,956	15,079,473	106,506
Other Operating	8,986,661	9,074,623	9,087,343	100,682
Materials & Supplies	2,603,892	2,581,850	2,585,793	(18,099)
Project Expenditures	40,858,332	35,606,811	27,742,045	(13,116,287)
Non-operating Expenditure	3,468,688	4,851,606	4,851,606	1,382,918
Capital Outlay	1,122,503	722,215	701,315	(421,188)
Interfund Transfers	5,309,001	5,326,584	5,319,300	10,299
Debt Service	<u>9,231,982</u>	<u>9,032,826</u>	<u>9,032,826</u>	<u>(199,156)</u>
<b>Total Expenditures</b>	<b><u>\$ 146,651,249</u></b>	<b><u>\$ 144,578,644</u></b>	<b><u>\$ 136,931,500</u></b>	<b><u>\$ (9,719,749)</u></b>