

COUNTY OF MONROE

2024 ADOPTED BUDGET



December 20, 2023

**COUNTY OF MONROE
2024 ADOPTED BUDGET HIGHLIGHTS**

The Board of Commissioners presents the 2024 Budget for Monroe County in the amount of \$162.6 million, including a general fund budget of \$77.2 million.

MILLAGE

The County millage rate will increase by three quarters of a mill to 3.9773 mills; 3.5089 mills will be utilized for general purposes and 0.4684 mills are designated for debt service obligation. There will also be a ten percent increase in the library tax from .169013 to .185914.

PERSONNEL

Non-Union employees will receive a 4% COLA on January 1, 2024.

Eight new full-time positions, three part-time positions, and three temporary positions are approved in the following departments: Voter Registration, Public Defender, District Attorney, Sheriff, Emergency Management, Maintenance, and the Conservation District.

GENERAL INFORMATION

The current Long Term Debt obligation at 12/31/2023 is \$108,869,769 (P - \$82,559,000; I - \$26,310,769) and estimated to be \$101,318,562 at 12/31/2024 (P - \$78,002,000; I - \$23,316,562)

Health Care rates remain the same for 2024.

Retirement costs are budgeted at \$4,200,000; \$90,000 less than budgeted in 2023. This is also \$506,950 more than the actual 2023 contribution.

CAPITAL EXPENDITURES

Computer Capital	\$179,717
Capital Equipment	<u>162,572</u>
Total Capital Budget	<u>\$ 342,289</u>

Capital Projects & Reserve Funds budgets total \$15,320,124 and include:

• County Dam Repair Reserve	\$ 705,000
• Correctional Facility: Capital Project Repairs & Boiler	\$ 200,851
• General Building & Parking Deck Reserve	\$ 330,050
• Administration Building: General Repairs, Heat Pumps & Parking Lot	\$ 73,000
• 701 Main Street Windows	\$ 54,980
• Facilities Projects – Loder Building, CH Additions Inventory	\$ 49,500
• Public Safety Center Parking Lot repairs and paving	\$ 43,340
• Courthouse Repairs to steps and handicap ramp walls	\$ 20,759
• Control Center Capital/Building Maintenance Reserve	\$ 35,869
• McMichaels Creek repair reserve	\$ 2,661
• Park & Recreation Field Improvements	\$ 14,897
• Courthouse Expansion: Contracts, Engineering, FFE & Other	\$13,789,217

GRANT REVENUE totals \$46.76 million:

\$ 22.89 million for Health & Human Services
\$ 15.37 million from the American Rescue Plan
\$ 4.45 million for Public Safety
\$ 3.36 million for Courts & Court Related Services
\$ 589,677 for Elections
\$ 105,000 for General Government

**COUNTY OF MONROE
2024 BUDGET**

GENERAL FUND REVISIONS

Revenue

The revenue budget increased in the amount of \$15,973 from \$77,235,634 to \$77,251,607

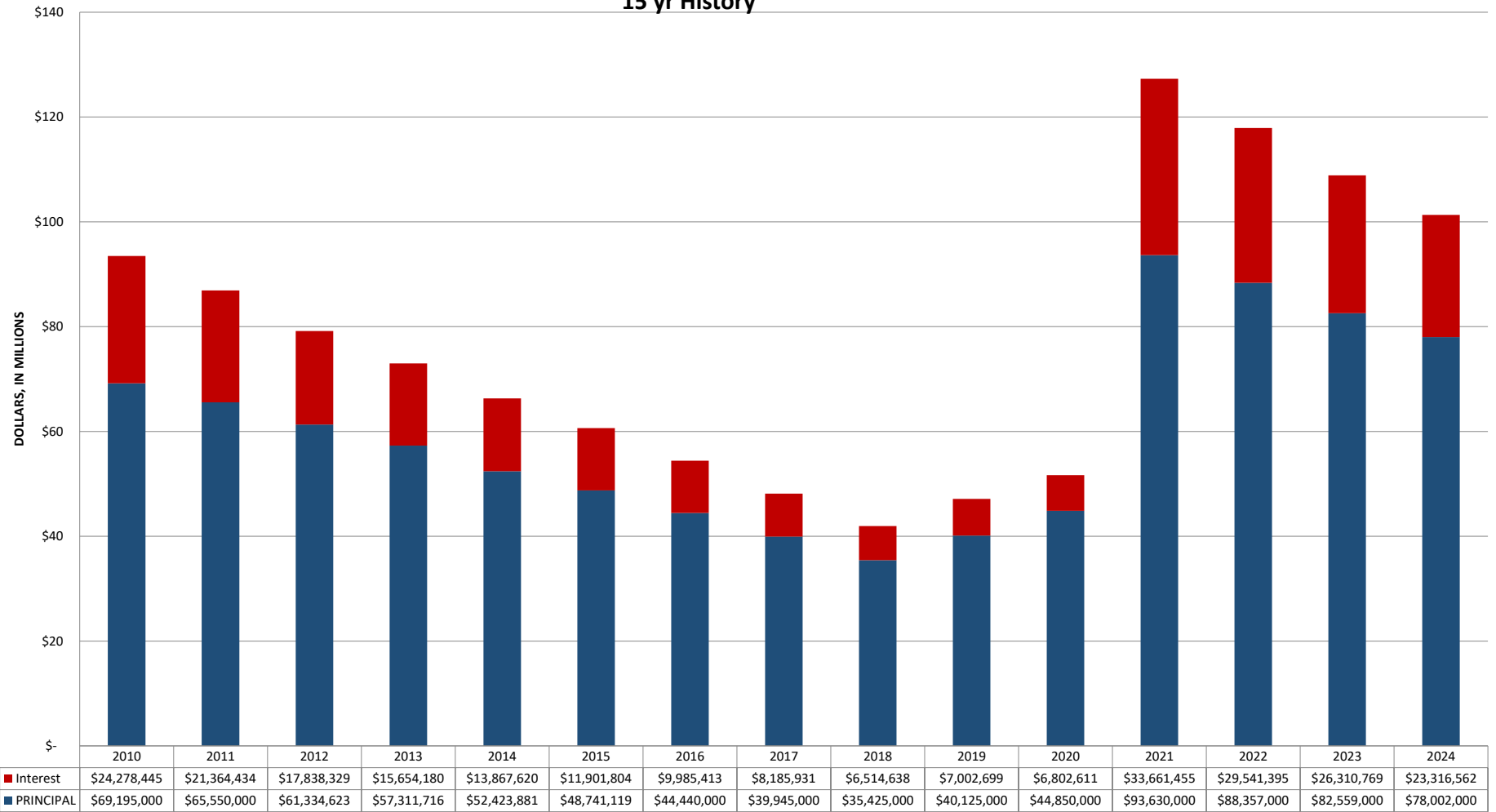
➤ District Attorney	Increase in Expense Reimbursement	\$ 4,841
➤ OEM: Training Center	Decrease in Program Revenues	\$(3,229)
➤ Conservation District	Decrease in Expense Reimbursement	\$(2,049)
➤ Contribution from Fund Balance	Increase	<u>\$ 16,410</u>
		<u>\$ 15,973</u>

Expenses

The expense budget increased in the amount of \$15,973 from \$77,235,634 to \$77,251,607

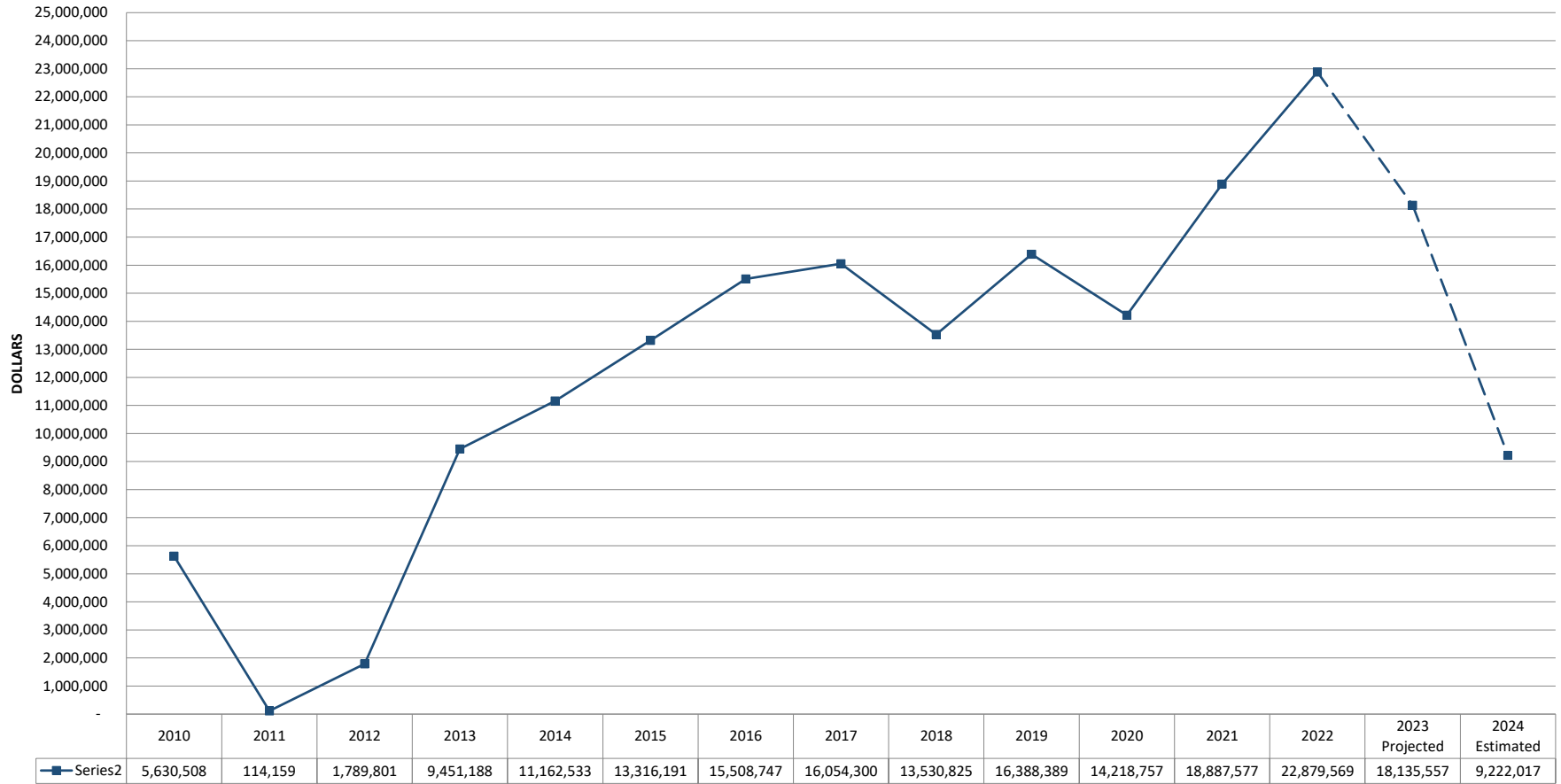
➤ Commissioners	Increase for Personnel Changes	\$ 28,049
➤ Controller	Increase in Fringe Benefits	\$ 20,329
➤ Solicitor	Net decrease in W&B & Contracted Services	\$(30,496)
➤ Public Defender	Increase for Personnel Changes	\$ 107,100
➤ Courts	Decrease for Personnel Changes	\$(18,964)
➤ District Attorney	Increase for Net Personnel Changes	\$ 37,736
➤ Domestic Relations	Decrease in County Match for Personnel Changes	\$(22,216)
➤ Prothonotary	Decrease for Personnel Changes	\$(62,740)
➤ Sheriff	Decrease for Personnel Changes	\$(28,733)
➤ Penn State Ag Extension	Decrease in Operating Expenses	\$(31,021)
➤ Contingency	Increase for Personnel Changes	\$ 14,351
➤ Contingency: Courts	Increase for Overtime	\$ 15,000
➤ Various Departments	Increase for Operating Expenses	\$ 6,647
➤ Various Departments	Decrease for Personnel Agendas	<u>\$(19,069)</u>
		<u>\$ 15,973</u>

MONROE COUNTY
Total Outstanding Bond Principal & Interest
15 yr History

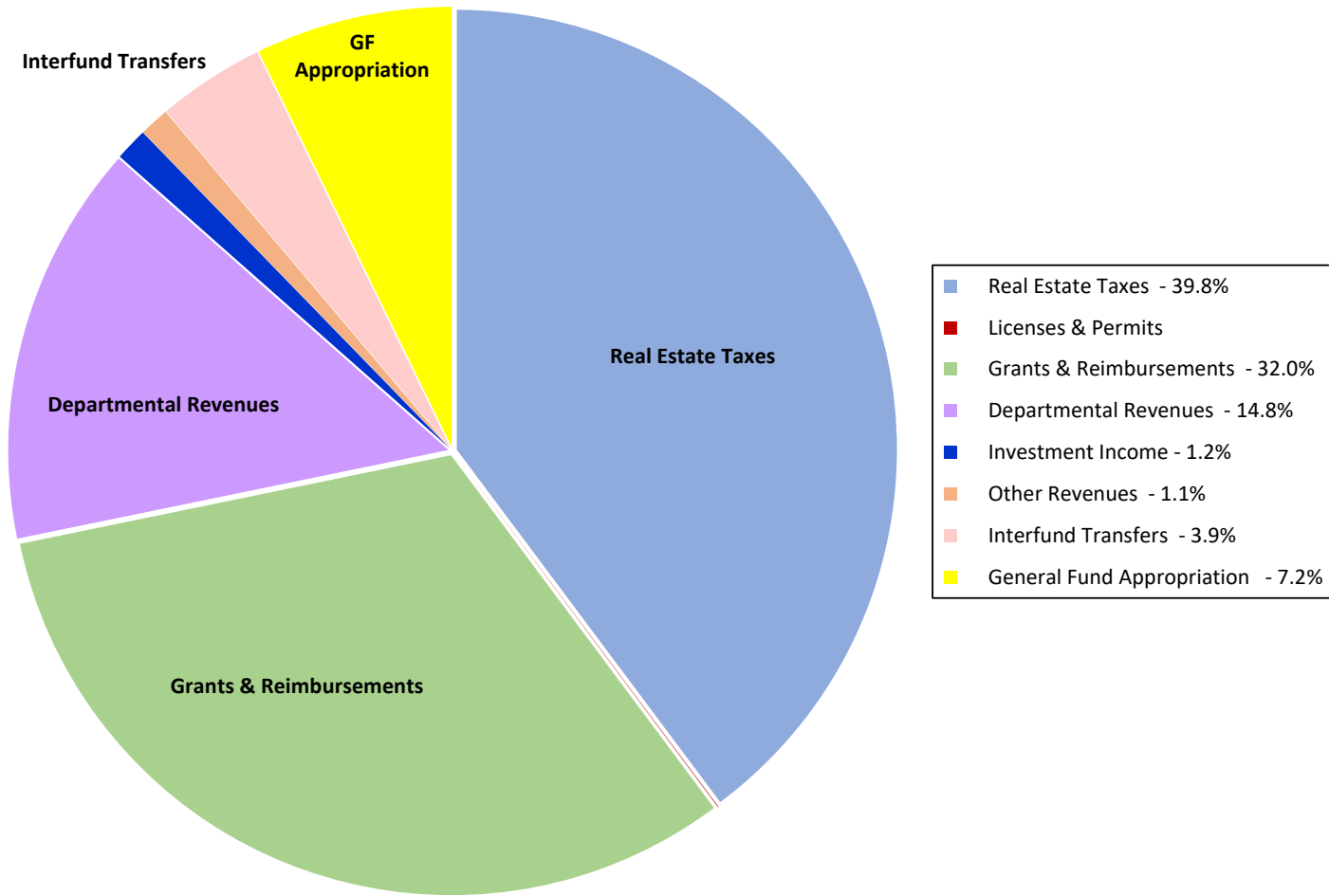


DECEMBER 31ST

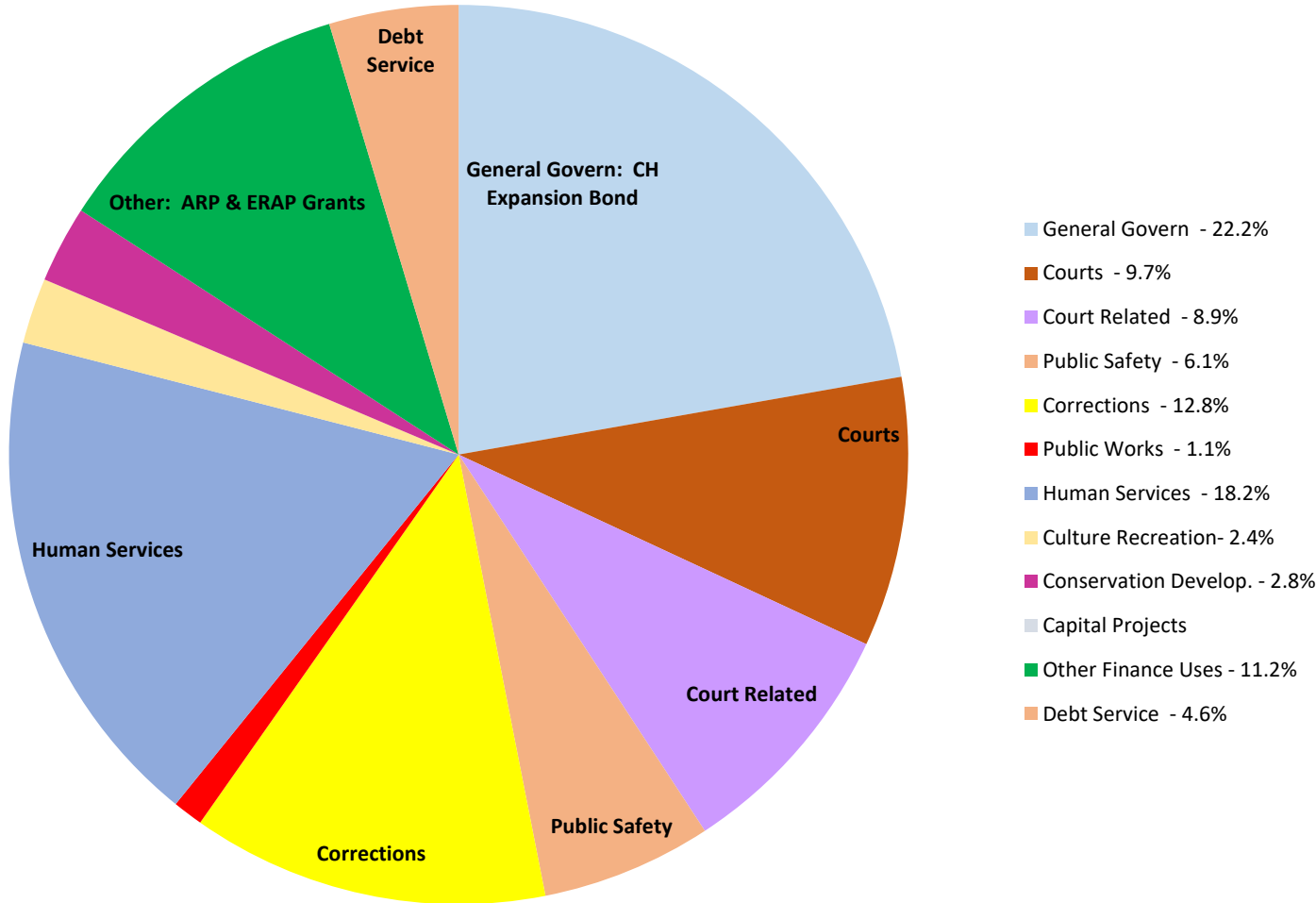
County of Monroe Fund Balance for General Fund Use



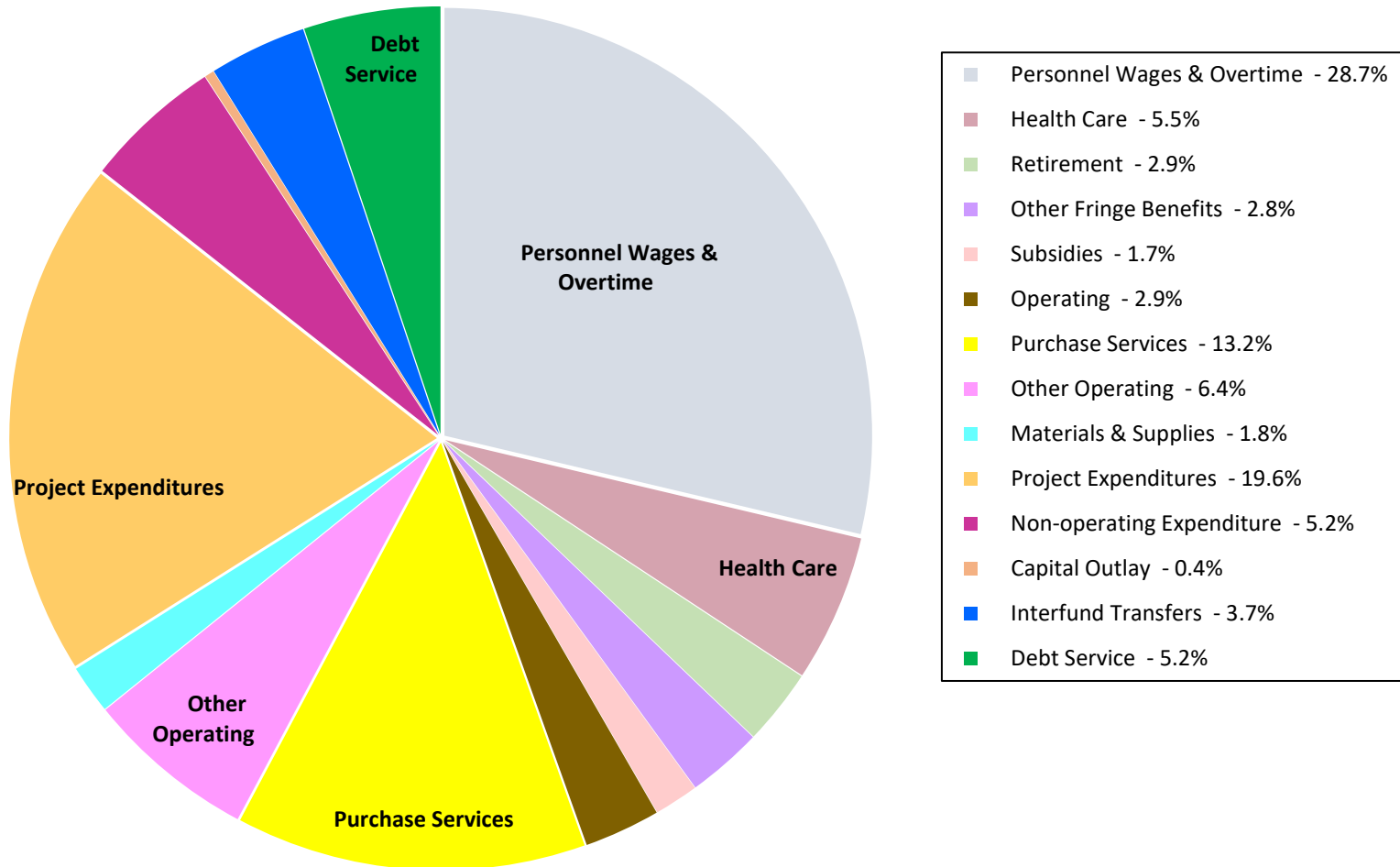
2024 BUDGETED REVENUE - ALL FUNDS



COUNTY OF MONROE 2024 BUDGET BY FUNCTION



2024 BUDGETED EXPENDITURES



COUNTY OF MONROE
2024 REVENUE & EXPENSE BUDGET SUMMARY
CONSOLIDATED BUDGET BY FUND

	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2024 ADOPTED BUDGET	VARIANCE 2024 Adopted vs 2023 Adopted	% CHANGE
GENERAL FUND					
Real Estate Taxes	\$ 41,037,522	\$ 51,672,711	\$ 51,672,711	\$ 10,635,189	25.9%
Departmental Revenue	7,394,620	7,389,804	7,389,804	(4,816)	-0.1%
Grants & Other Sources	9,652,074	7,620,133	7,619,696	(2,032,378)	-21.1%
Contribution from Fund Balance	11,738,914	10,552,986	10,569,396	(1,169,518)	-10.0%
TOTAL GENERAL FUND	\$ 69,823,130	\$ 77,235,634	\$ 77,251,607	7,428,477	10.6%
SPECIAL REVENUE FUNDS					
Domestic Relations	\$ 2,616,563	\$ 2,729,137	\$ 2,666,265	\$ 49,702	1.9%
Affordable Housing	300,000	300,000	300,000	-	0.0%
Children & Youth	14,489,685	15,181,065	15,181,065	691,380	4.8%
Aging	3,719,623	3,841,142	3,841,142	121,519	3.3%
Corrections	640,885	690,885	690,885	50,000	7.8%
General Government	12,005	12,005	12,005	-	0.0%
Human Services	3,815,412	3,248,356	3,248,356	(567,056)	-14.9%
Conservation	1,620,479	1,746,978	1,746,978	126,499	7.8%
Culture & Recreation	1,035,000	1,375,000	1,375,000	340,000	32.9%
Judicial Related	561,039	593,433	593,433	32,394	5.8%
Public Safety	5,099,847	8,612,192	8,612,192	3,512,345	68.9%
Public Works	1,644,424	1,688,653	1,738,653	94,229	5.7%
Gaming Funds	2,400,300	2,400,300	2,400,300	-	0.0%
ERAP Grant	3,715,730	2,870,000	2,870,000	(845,730)	-22.8%
American Rescue Plan	15,692,846	15,373,904	15,373,904	(318,942)	-2.0%
Sewage Treatment	263,500	263,500	267,500	4,000	1.5%
Designated Funds	448,206	599,987	599,987	151,781	33.9%
TOTAL SPECIAL REVENUE FUNDS	\$ 58,075,544	\$ 61,526,537	\$ 61,517,665	\$ 3,442,121	5.9%
DEBT SERVICE FUND	\$ 9,032,826	\$ 7,555,407	\$ 7,555,407	\$ (1,477,419)	-16.4%
TOTAL OPERATING FUNDS	\$ 136,931,500	\$ 146,317,578	\$ 146,324,679	\$ 9,393,179	6.9%
CAPITAL RESERVE FUND	\$ 1,668,427	1,550,857	1,530,907	(137,520)	-8.2%
CAPITAL IMPROVEMENT FUND	41,593,182	15,870,433	14,499,520	(27,093,662)	-65.1%
OPERATING RESERVE FUND	250,000	250,000	250,000	-	0.0%
TOTAL CAPITAL FUNDS	\$ 43,511,609	\$ 17,671,290	\$ 16,280,427	\$ (27,231,182)	-62.6%
TOTAL BUDGET	\$ 180,443,109	\$ 163,988,868	\$ 162,605,106	\$ (17,838,003)	-9.9%
LIQUID FUELS BUDGET	\$ 296,948	\$ 398,167	\$ 398,167	\$ 101,219	34.1%

**INCLUDED IN THE TOTAL BUDGET ARE
ALLOCATED COSTS FOR:**

WORKERS' COMPENSATION	865,000	865,000	865,000	-	0.0%
CENTRAL MAIL & PHOTOCOPY	286,340	286,340	286,340	-	0.0%
PUBLIC LIABILITY	996,431	1,225,000	1,225,000	228,569	22.9%
HEALTH CARE	9,381,167	10,350,760	10,350,760	969,593	10.3%
ANNUAL RETIREMENT CONTRIBUTION	4,290,000	4,200,000	4,200,000	(90,000)	-2.1%

COUNTY OF MONROE
2024 BUDGET
USES OF TAX DOLLARS BY FUNCTION

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
GENERAL GOVERNMENT			
Commissioners & Fiscal Affairs	\$ 2,071,247	\$ 207,974	\$ 2,279,221
Voter Registration	706,951	598,277	1,305,228
Controller	833,909	-	833,909
Assessment	1,026,413	465,400	1,491,813
Tax Collectors	513,611	-	513,611
Tax Claim	(1,530,933)	2,390,000	859,067
Treasurer	(1,029,614)	1,468,200	438,586
Purchasing	153,361	27	153,388
Solicitor	98,415	-	98,415
Register & Recorder	(696,579)	1,799,179	1,102,600
Human Resources	563,013	50	563,063
Planning	704,321	140,275	844,596
Department of Information Services	4,825,450	206,500	5,031,950
American Rescue Plan	50,000	-	50,000
Veterans Affairs	254,879	-	254,879
Maintenance	2,426,057	48,710	2,474,767
Coroner	1,021,406	91,230	1,112,636
Fleet Vehicles	465,504	-	465,504
Workers Comp	(11,000)	36,000	25,000
Health Care	54,238	-	54,238
Public Liability	17,500	-	17,500
Capital Outlay	11,280	-	11,280
Capital Reserve Fund	-	1,262,530	1,262,530
Operating Reserve Fund	-	250,000	250,000
Capital Bond Fund	-	14,499,520	14,499,520
Designated Funds	-	151,935	151,935
TOTAL GENERAL GOVERNMENT	\$ 12,529,429	\$ 23,615,807	\$ 36,145,236
JUDICIAL - COURTS			
Court Administration	\$ 3,367,041	\$ 345,869	\$ 3,712,910
Jury Management	421,053	-	421,053
District Justices	1,834,181	970,905	2,805,086
Domestic Relations	835,549	2,666,265	3,501,814
Law Library	33,224	-	33,224
Pretrial Services	(12,087)	435,000	422,913
Adult Probation	1,976,348	1,298,258	3,274,606
Juvenile Probation	1,177,875	117,095	1,294,970
Capital Outlay	15,000	-	15,000
County Contingency	265,000	-	265,000
Capital Reserve Fund	-	20,759	20,759
TOTAL JUDICIAL - COURTS	\$ 9,913,184	\$ 5,854,151	\$ 15,767,335
COURT-RELATED			
Public Defender	\$ 2,670,324	\$ -	\$ 2,670,324
District Attorney	3,898,061	1,267,565	5,165,626
Prothonotary	1,229,378	1,010,202	2,239,580
Sheriff	3,083,058	1,101,962	4,185,020
County Contingency	125,734	-	125,734
TOTAL COURT-RELATED	\$ 11,006,555	\$ 3,379,729	\$ 14,386,284

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
PUBLIC SAFETY			
MC Fire and Police	\$ 3,000	\$ -	\$ 3,000
Emergency Management	540,314	347,911	888,225
MC Waste Management Program	-	70,000	70,000
MC Control Center	219,299	8,612,192	8,831,491
Capital Outlay	-	99,093	99,093
TOTAL PUBLIC SAFETY	\$ 762,613	\$ 9,129,196	\$ 9,891,809
CORRECTIONS			
Correctional Facility	\$ 20,072,440	\$ 655,885	\$ 20,728,325
Capital Reserve Fund	-	230,060	230,060
TOTAL CORRECTIONS	\$ 20,072,440	\$ 885,945	\$ 20,958,385
PUBLIC WORKS			
Vector Control	\$ 2,916	\$ 133,719	\$ 136,635
Monroe County Transportation Authority	272,672	-	272,672
Act 13 Bridge Impact	-	1,093,000	1,093,000
Sewage Fund	-	267,500	267,500
TOTAL PUBLIC WORKS	\$ 275,588	\$ 1,494,219	\$ 1,769,807
HUMAN SERVICES			
Aging	\$ 187,873	\$ 3,841,142	\$ 4,029,015
Children & Youth	4,000,000	15,181,065	19,181,065
Drug & Alcohol	35,668	560,962	596,630
ERAP Grant	-	2,870,000	2,870,000
Pleasant Valley Manor	2,114,821	-	2,114,821
Monroe County Transportation Authority	-	645,653	645,653
MHDS	220,646	-	220,646
Human Services Grants	-	1,691,539	1,691,539
American Rescue Plan	-	15,373,904	15,373,904
Pocono Healthy Comm Alliance	55,000	-	55,000
Career Link	-	995,855	995,855
TOTAL HUMAN SERVICES	\$ 6,614,008	\$ 41,160,120	\$ 47,774,128
CULTURE & RECREATION			
County Allocations	\$ 93,300	\$ -	\$ 93,300
Capital Reserve Fund	-	14,897	14,897
Tourism	-	1,375,000	1,375,000
Local Share Account - NCC	-	2,400,300	2,400,300
TOTAL CULTURE & RECREATION	\$ 93,300	\$ 3,790,197	\$ 3,883,497
CONSERVATION & DEVELOPMENT			
Conservation District	\$ 1,048,682	\$ 603,889	\$ 1,652,571
Penn State Agricultural Extension	276,008	-	276,008
Economic Development	495,000	-	495,000
McMichael Creek	-	2,661	2,661
Affordable Housing	-	300,000	300,000
Act 13 Open Space/ Gas Well Fees	-	583,330	583,330
Act 42 Gaming	-	1,163,648	1,163,648
TOTAL CONSERVATION & DEVELOPMENT	\$ 1,819,690	\$ 2,653,528	\$ 4,473,218
DEBT SERVICE	\$ 6,545,104	\$ 1,010,303	\$ 7,555,407
TOTAL BUDGET	\$ 69,631,911	\$ 92,973,195	\$ 162,605,106

COUNTY OF MONROE
2024 OPERATING BUDGET SUMMARY

	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2024 ADOPTED BUDGET	2024 ADOPTED VARIANCE
REVENUES				
Operating				
Real Estate Taxes	\$ 47,584,648	\$ 58,217,815	\$ 58,217,815	\$ 10,633,167
Licenses & Permits	41,500	31,500	31,500	(10,000)
Grants & Reimbursements	41,749,874	46,781,519	46,765,863	5,015,989
Departmental Revenues	21,750,289	21,585,220	21,590,586	(159,703)
Investment Income	749,455	1,771,130	1,771,130	1,021,675
Other Revenues	1,550,148	1,615,751	1,609,948	59,800
Interfund Transfers	11,766,672	5,761,657	5,768,441	(5,998,231)
General Fund Appropriation	<u>11,738,914</u>	<u>10,552,986</u>	<u>10,569,396</u>	<u>(1,169,518)</u>
Total Revenues	<u>\$ 136,931,500</u>	<u>\$ 146,317,578</u>	<u>\$ 146,324,679</u>	<u>\$ 9,393,179</u>
EXPENDITURES				
Operating				
Personnel Wages & Overtime	\$ 39,542,067	\$ 42,004,289	\$ 41,995,247	\$ 2,453,180
Health Care	8,230,616	8,246,301	8,157,245	(73,371)
Retirement	4,290,000	4,200,000	4,200,000	(90,000)
Other Fringe Benefits	3,966,432	4,172,815	4,169,882	203,450
Subsidies	2,450,000	2,450,000	2,450,000	-
Operating	4,052,684	4,204,231	4,204,207	151,523
Purchase Services	15,079,473	19,218,566	19,371,133	4,291,660
Other Operating	9,087,343	9,491,905	9,406,835	319,492
Materials & Supplies	2,585,793	2,691,193	2,690,776	104,983
Project Expenditures	27,742,045	28,556,739	28,616,041	873,996
Non-operating Expenditure	4,851,606	7,604,186	7,608,176	2,756,570
Capital Outlay	701,315	514,569	514,569	(186,746)
Interfund Transfers	5,319,300	5,407,377	5,385,161	65,861
Debt Service	<u>9,032,826</u>	<u>7,555,407</u>	<u>7,555,407</u>	<u>(1,477,419)</u>
Total Expenditures	<u>\$ 136,931,500</u>	<u>\$ 146,317,578</u>	<u>\$ 146,324,679</u>	<u>\$ 9,393,179</u>