

COUNTY OF MONROE 2025 ADOPTED BUDGET



December 18, 2024

**COUNTY OF MONROE
2025 ADOPTED BUDGET HIGHLIGHTS**

The Board of Commissioners presents the 2025 Budget for Monroe County in the amount of \$147.1 million, including a general fund budget of \$87 million.

MILLAGE

The County millage rate will increase by 1.5 mils to 5.4773 mils; 4.9631 mils will be utilized for general purposes and 0.5142 mils are designated for debt service obligation.

PERSONNEL

Non-Union employees will receive increases on January 1, 2025, along with increases on their respective anniversary dates, based on years in grade in position.

The County plans to implement the new salary grid for residual employees formulated by an Archer Company study utilizing over twenty points of contact. The survey compared other fourth-class counties, surrounding counties and local educational institutions. We have collapsed from two hundred and thirty-five occupation classifications to one hundred and seventy-five. Benchmark jobs unique to County government as well as crossover jobs were evaluated and regraded and fall within one of the twenty-two pay grades.

Nineteen new full-time positions, and one part-time position are approved in the following departments: Sheriff, Maintenance, Courts, and District Attorney, of which two full time and one part time position are partially grant-funded.

Information Technology Services will add 5.5 new employees to provide additional support for the courthouse computer systems, servers and cybersecurity.

GENERAL INFORMATION

The current Long Term Debt obligation at 12/31/2024 is \$101,318,562 (P - \$78,002,000; I - \$23,316,562) and estimated to be \$93,768,658 at 12/31/2025 (P - \$73,330,000; I - \$20,438,658)

The employee portion of healthcare contributions was increased 10% in September 2024. The County’s contribution increased 50-76% depending on plan.

Retirement costs are budgeted at \$4,900,000; \$700,000 more than budgeted in 2024. This is also \$806,315 more than the actual 2024 contribution.

CAPITAL EXPENDITURES

Computer Capital	\$407,535
Capital Equipment, including contingency items	<u>347,664</u>
Total Capital Budget	<u>\$ 755,199</u>

Capital Projects & Reserve Funds budgets total \$3,099,408 and include:

• General Building & Parking Deck Repairs	\$ 209,260
• Correctional Facility: Capital Project Repairs, Lot Seal Coating & Boiler	\$ 145,000
• Administration Building: General Repairs, Heat Pumps & Parking Lot	\$ 92,651
• Facilities Projects including Loder Building Attic Duct Work	\$ 76,500
• Public Safety Center Parking Lot repairs and paving	\$ 44,000
• Courthouse Repairs to steps and handicap ramp walls	\$ 25,000
• Emergency Management Tower Floor Replacement	\$ 17,000
• Control Center Capital/Building Maintenance Reserve	\$ 47,869
• McMichaels Creek repair reserve	\$ 2,661
• Park & Recreation Field Improvements	\$ 17,897
• Courthouse Expansion: Contracts, Engineering, FFE & Other	\$ 2,421,570

GRANT REVENUE totals \$35.2 million:

\$ 25.06 million for Health & Human Services
\$ 5.73 million for Public Safety
\$ 3.74 million for Courts & Court Related Services
\$ 594,282 for Elections
\$ 76,500 for General Government

**COUNTY OF MONROE
2025 BUDGET**

GENERAL FUND REVISIONS

Revenue

The revenue budget increased in the amount of \$18,132 from \$86,961,270 to \$86,979,402

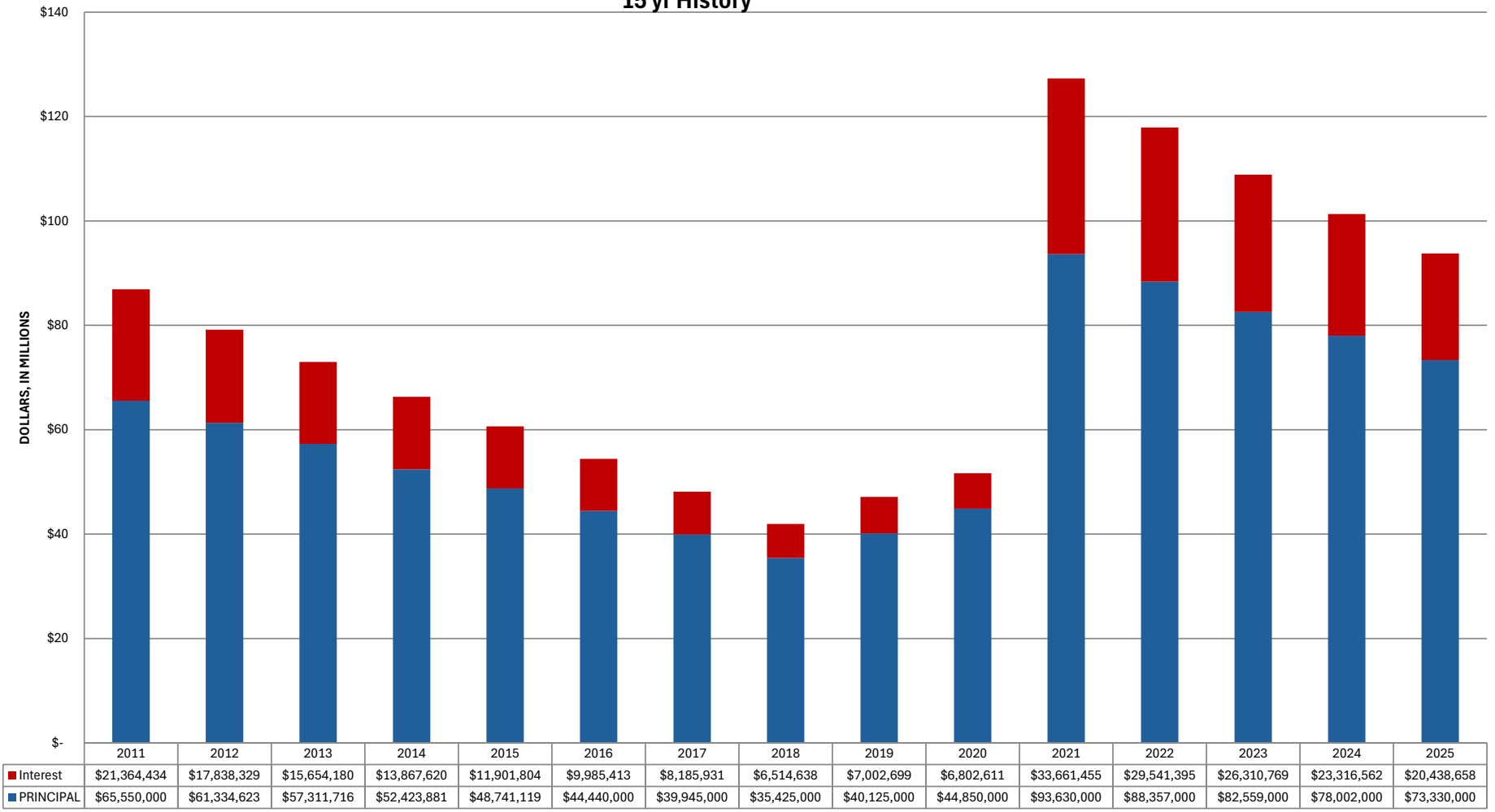
➤ Archives	Increase in Cost Recovery Revenue	\$ 4,699
➤ Archives	Increase in Grant Revenue	\$ 5,000
➤ District Attorney	Decrease in Revenue Reimbursement	\$(96)
➤ Corrections	Decrease in Grant Revenue	\$(2,000)
➤ Conservation	Increase in Expense Reimbursement	<u>\$ 10,529</u>
		<u>\$ 18,132</u>

Expenses

The expense budget increased in the amount of \$18,132 from \$86,961,270 to \$86,979,402

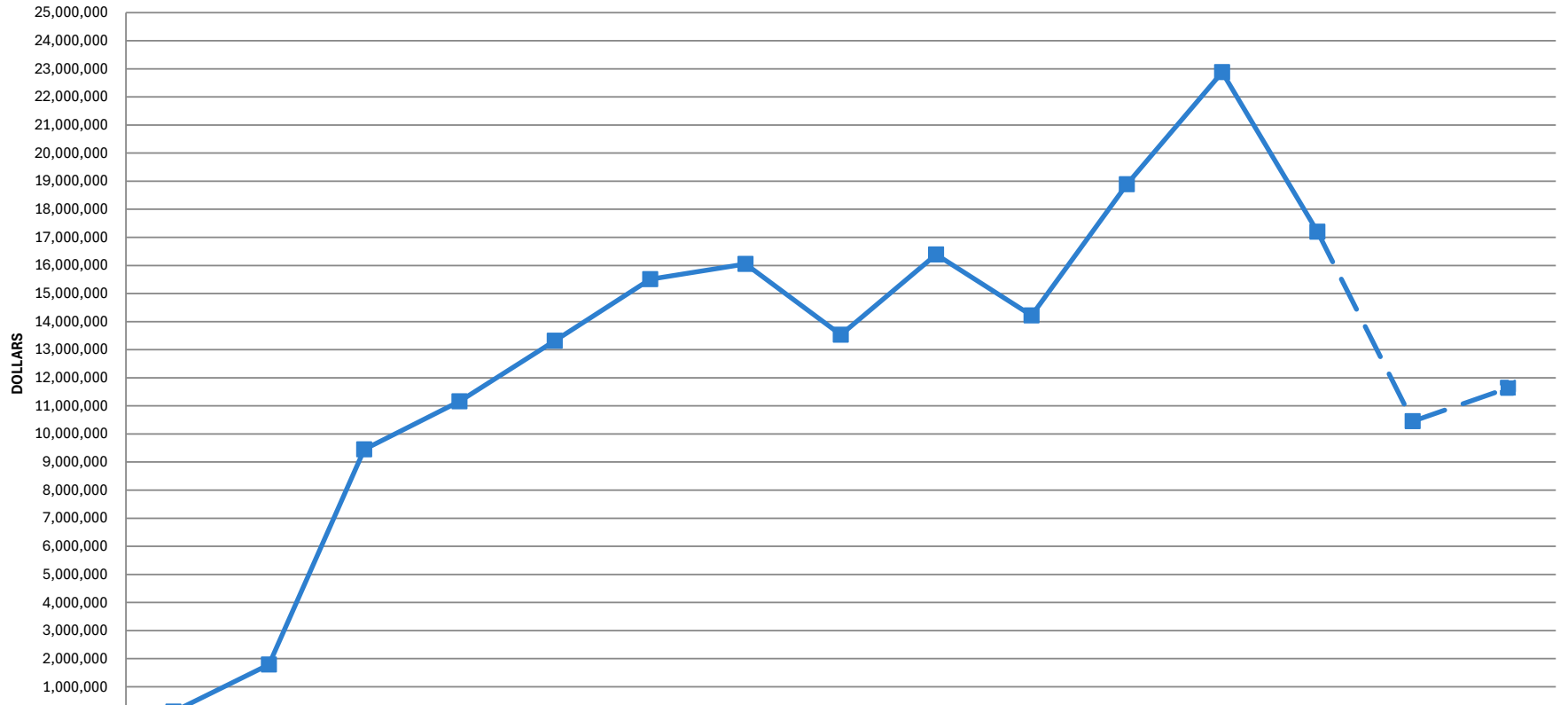
➤ Archives	Increase in Grant Expense	\$ 5,000
➤ Assessment	Decrease in Maintenance Agreements	\$(12,986)
➤ Information Services	Increase in Other Contracted Services	\$ 51,709
➤ Domestic Relations	Decrease in Transfer to Fund 157	\$(991)
➤ Contingency	Increase for Transport Prisoners for DA	\$ 45,000
➤ District Attorney	Increase in Transfer to Victim Witness Grants	\$ 10,213
➤ District Attorney	Increase in various Grant-related expense accounts	\$ 7,066
➤ Corrections	Decrease in Grant Expenses & Capital Expenditure	\$(4,920)
➤ Aging	Decrease in Transfer to RSVP	\$(213)
➤ Various Departments	Increase in Wages, FICA & Workers Comp	\$ 994,599
➤ Contingency	Decrease in Wages, FICA & Workers Comp	\$(994,599)
➤ Contingency	Decrease for Salary Study Calculation	<u>\$(81,746)</u>
		<u>\$ 18,132</u>

MONROE COUNTY
Total Outstanding Bond Principal & Interest
15 yr History



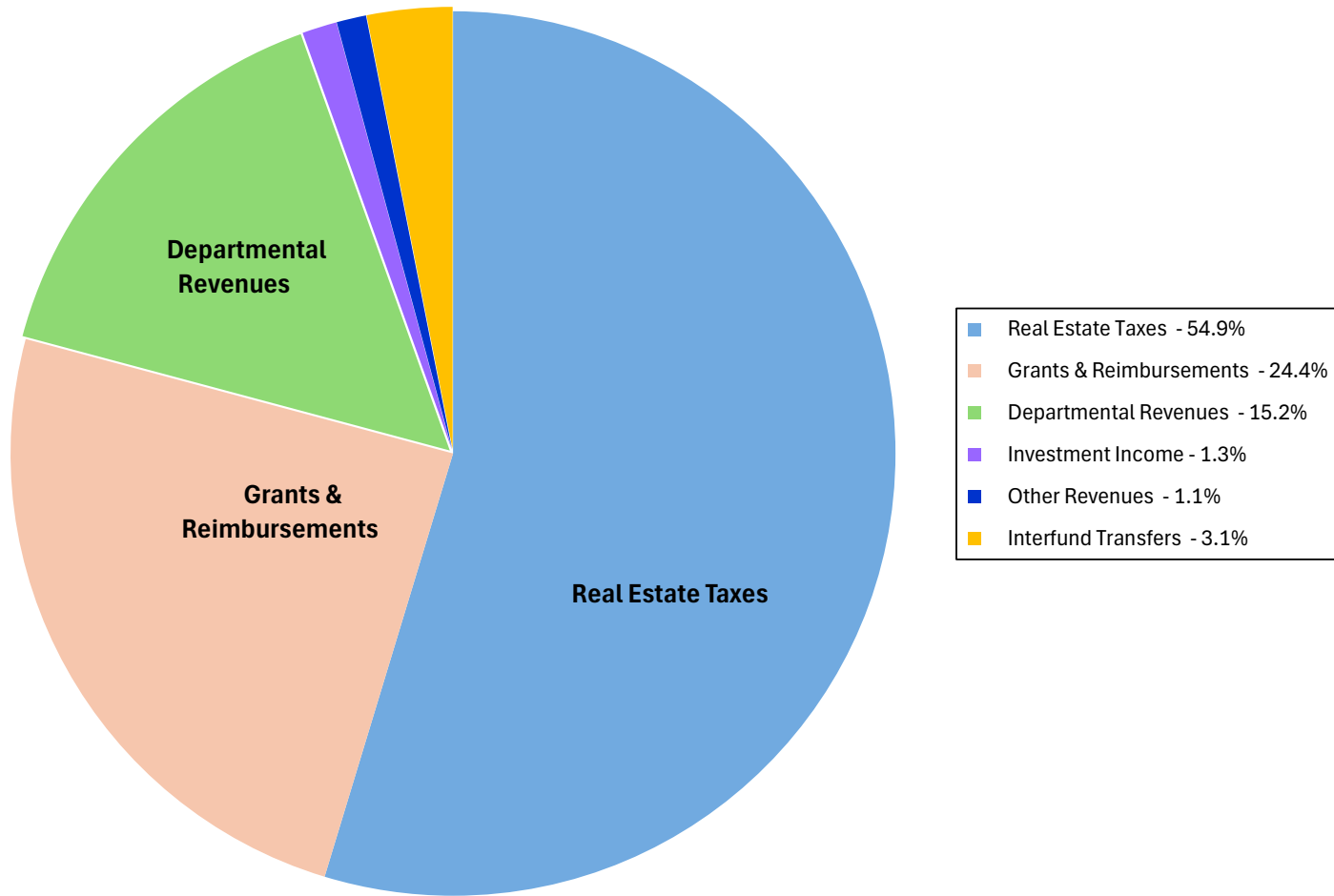
DECEMBER 31ST

County of Monroe Fund Balance for General Fund Use

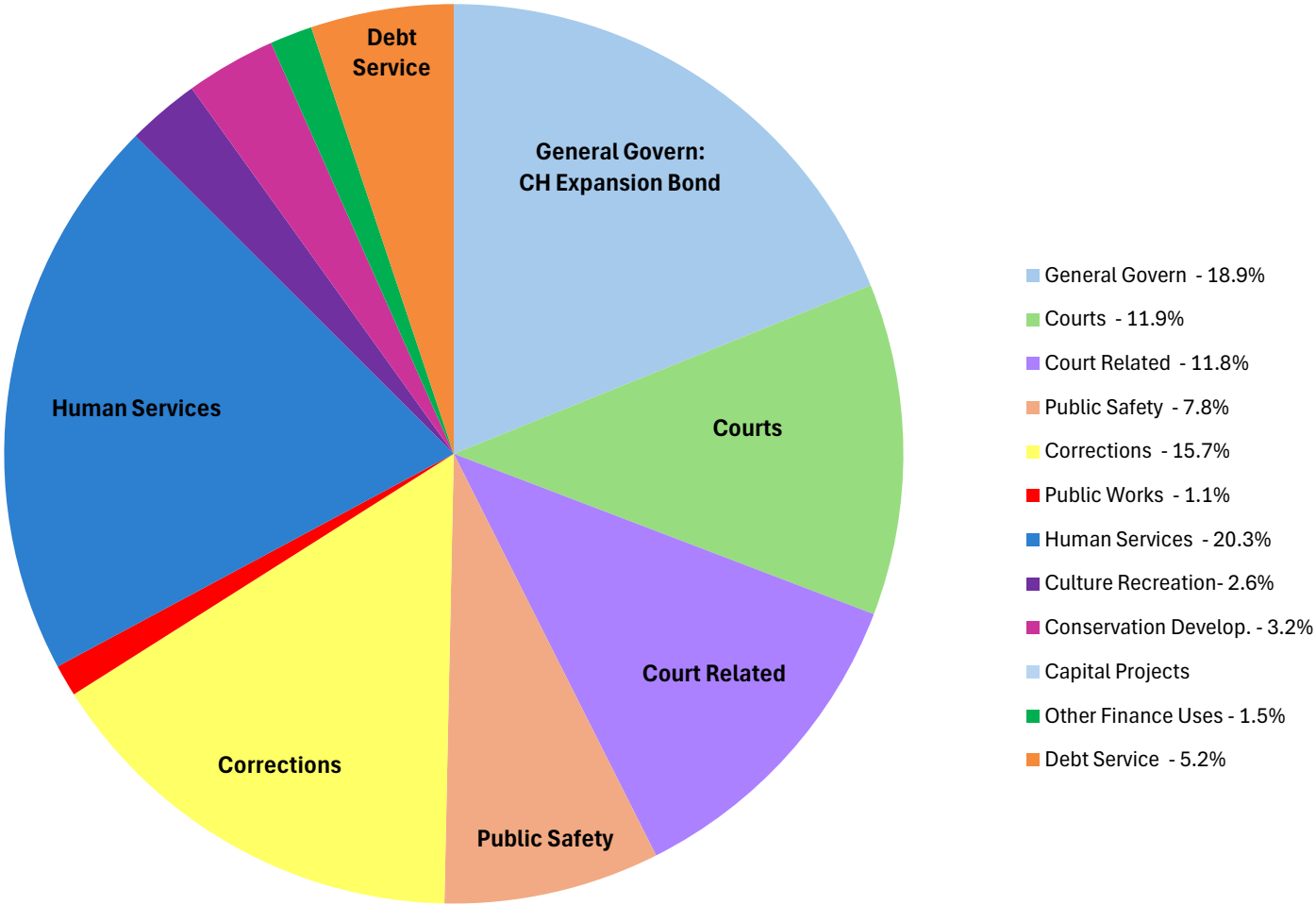


	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Projected	2025 Estimated
GENERAL FUND	114,159	1,789,801	9,451,188	11,162,533	13,316,191	15,508,747	16,054,300	13,530,825	16,388,389	14,218,757	18,887,577	22,879,569	17,200,819	10,451,965	11,635,803

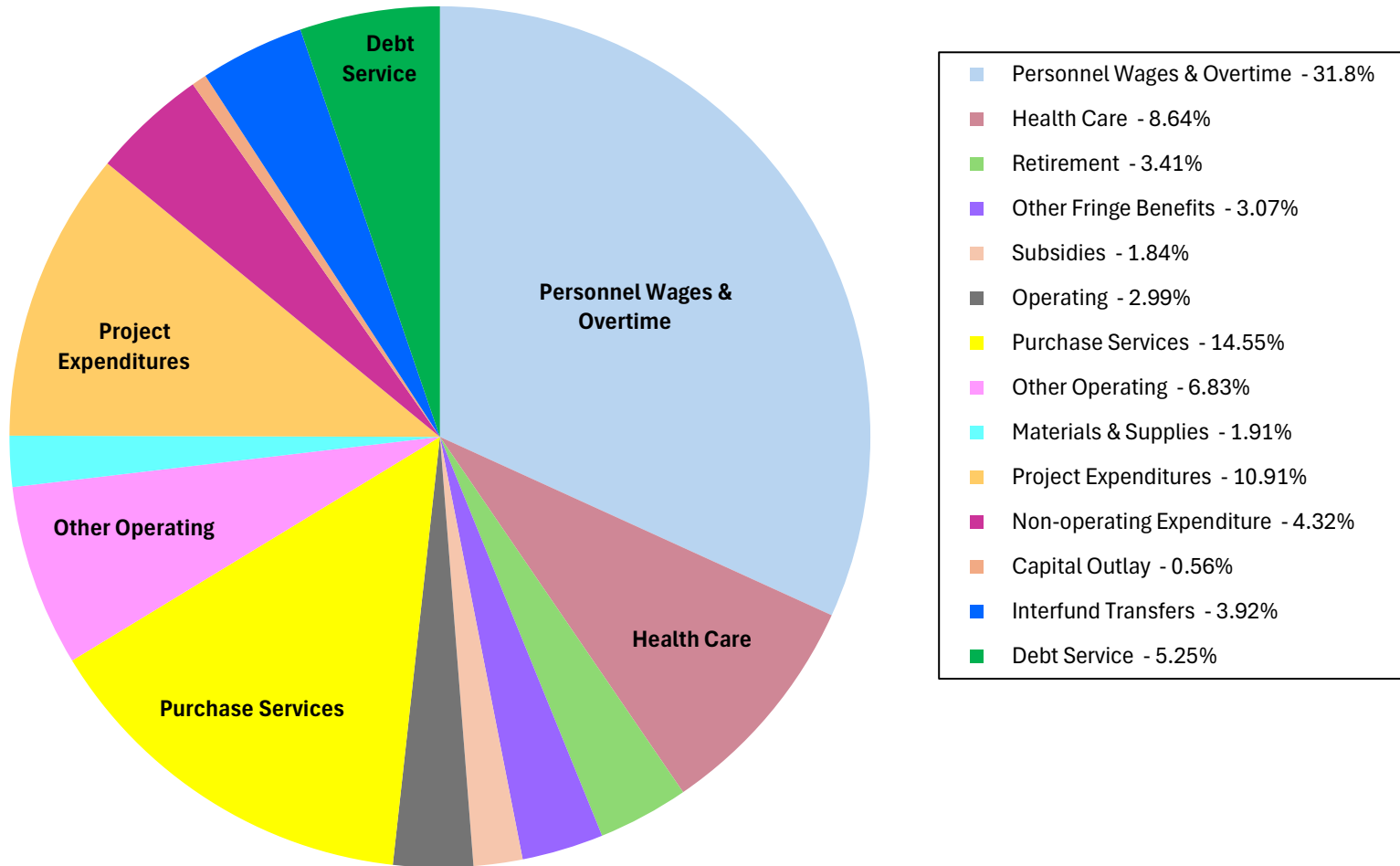
2025 BUDGETED REVENUE - ALL FUNDS



COUNTY OF MONROE 2025 BUDGET BY FUNCTION



2025 BUDGETED EXPENDITURES



COUNTY OF MONROE
2025 REVENUE & EXPENSE BUDGET SUMMARY

CONSOLIDATED BUDGET BY FUND

2025 ADOPTED BUDGET

	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET	2025 ADOPTED BUDGET	VARIANCE 2025 Adopted vs 2024 Adopted	% CHANGE
GENERAL FUND					
Real Estate Taxes	\$ 51,672,711	\$ 71,353,810	\$ 71,353,810	\$ 19,681,099	38.1%
Departmental Revenue	7,389,804	8,397,065	7,723,503	333,699	4.5%
Grants & Other Sources	7,619,696	7,210,395	7,902,089	282,393	3.7%
Contribution from Fund Balance	10,569,396	-	-	(10,569,396)	-100.0%
TOTAL GENERAL FUND	\$ 77,251,607	\$ 86,961,270	\$ 86,979,402	9,727,795	12.6%
SPECIAL REVENUE FUNDS					
Domestic Relations	\$ 2,666,265	\$ 2,840,996	\$ 2,838,191	\$ 171,926	6.4%
Affordable Housing	300,000	300,000	300,000	-	0.0%
Children & Youth	15,181,065	17,111,855	17,111,855	1,930,790	12.7%
Aging	3,841,142	3,645,122	3,644,909	(196,233)	-5.1%
Corrections	690,885	700,000	700,000	9,115	1.3%
General Government	12,005	12,005	12,005	-	0.0%
Human Services	3,248,356	3,617,599	3,617,599	369,243	11.4%
Conservation	1,746,978	1,880,141	1,880,141	133,163	7.6%
Culture & Recreation	1,375,000	1,375,000	1,375,000	-	0.0%
Judicial Related	593,433	763,977	774,190	180,757	30.5%
Public Safety	8,612,192	9,320,160	9,838,871	1,226,679	14.2%
Public Works	1,738,653	1,767,849	1,767,849	29,196	1.7%
Gaming Funds	2,400,300	2,400,300	2,400,300	-	0.0%
ERAP Grant	2,870,000	2,248,672	2,248,672	(621,328)	-21.6%
American Rescue Plan	15,373,904	-	-	(15,373,904)	-100.0%
Sewage Treatment	267,500	281,500	281,500	14,000	5.2%
Designated Funds	599,987	433,677	437,201	(162,786)	-27.1%
TOTAL SPECIAL REVENUE FUNDS	\$ 61,517,665	\$ 48,698,853	\$ 49,228,283	\$ (12,289,382)	-20.0%
DEBT SERVICE FUND	\$ 7,555,407	\$ 7,554,105	\$ 7,554,105	\$ (1,302)	0.0%
TOTAL OPERATING FUNDS	\$ 146,324,679	\$ 143,214,228	\$ 143,761,790	\$ (2,562,889)	-1.8%
CAPITAL RESERVE FUND	\$ 1,530,907	677,838	677,838	(853,069)	-55.7%
CAPITAL IMPROVEMENT FUND	14,499,520	2,421,570	2,421,570	(12,077,950)	-83.3%
OPERATING RESERVE FUND	250,000	250,000	250,000	-	0.0%
TOTAL CAPITAL FUNDS	\$ 16,280,427	\$ 3,349,408	\$ 3,349,408	\$ (12,931,019)	-79.4%
TOTAL BUDGET	\$ 162,605,106	\$ 146,563,636	\$ 147,111,198	\$ (15,493,908)	-9.5%
LIQUID FUELS BUDGET	\$ 398,167	\$ 457,167	\$ 457,167	\$ 59,000	14.8%

**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	1,225,000	1,222,864	1,222,864	(2,136)	-0.2%
HEALTH CARE	10,350,760	12,470,317	12,470,317	2,119,557	20.5%
ANNUAL RETIREMENT CONTRIBUTION	4,200,000	4,900,000	4,900,000	700,000	16.7%

COUNTY OF MONROE
2025 BUDGET
USES OF TAX DOLLARS BY FUNCTION

	2025 ADOPTED BUDGET		
	GENERAL FUND & TAX SUPPORT	OTHER SOURCES	GRANTS & TOTAL BUDGET
GENERAL GOVERNMENT			
Commissioners & Fiscal Affairs	\$ 2,269,755	\$ 225,423	\$ 2,495,178
Voter Registration	616,475	604,182	1,220,657
Controller	954,330	-	954,330
Assessment	1,323,729	413,400	1,737,129
Tax Collectors	482,594	-	482,594
Tax Claim	(1,680,653)	2,516,000	835,347
Treasurer	(1,083,991)	1,582,295	498,304
Purchasing	172,120	27	172,147
Register & Recorder	(569,577)	1,728,429	1,158,852
Human Resources	653,326	50	653,376
Planning	736,958	144,650	881,608
Department of Information Services	5,536,747	241,937	5,778,684
American Rescue Plan	1,127,892	-	1,127,892
Veterans Affairs	265,134	185	265,319
Maintenance	3,060,480	50,510	3,110,990
Coroner	1,123,697	94,730	1,218,427
Fleet Vehicles	515,000	-	515,000
Workers Comp	(11,000)	36,000	25,000
Health Care	50,740	-	50,740
Public Liability	17,500	-	17,500
Capital Outlay	9,840	-	9,840
County Contingency	1,021,655	-	1,021,655
Contribution to Fund Balance	(26,562)	547,562	521,000
Capital Reserve Fund	-	301,911	301,911
Operating Reserve Fund	-	250,000	250,000
Capital Bond Fund	-	2,421,570	2,421,570
Designated Funds	-	62,201	62,201
TOTAL GENERAL GOVERNMENT	\$ 16,566,189	\$ 11,221,062	\$ 27,787,251
JUDICIAL - COURTS			
Court Administration	\$ 4,014,042	\$ 362,531	\$ 4,376,573
Jury Management	452,372	-	452,372
District Justices	2,073,598	1,018,150	3,091,748
Domestic Relations	896,530	2,838,191	3,734,721
Law Library	50,875	-	50,875
Pretrial Services	242,926	335,000	577,926
Adult Probation	2,216,397	1,309,028	3,525,425
Juvenile Probation	1,275,757	108,095	1,383,852
Capital Outlay	41,882	-	41,882
County Contingency	265,000	-	265,000
Capital Reserve Fund	-	25,000	25,000
TOTAL JUDICIAL - COURTS	\$ 11,529,379	\$ 5,995,995	\$ 17,525,374
COURT-RELATED			
Public Defender	\$ 2,927,573	\$ 28,500	\$ 2,956,073
District Attorney	4,875,561	1,694,969	6,570,530
Prothonotary	1,607,087	1,002,150	2,609,237
Sheriff	4,076,847	1,099,570	5,176,417
TOTAL COURT-RELATED	\$ 13,487,068	\$ 3,825,189	\$ 17,312,257

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
PUBLIC SAFETY			
MC Fire and Police	\$ 3,000	\$ -	\$ 3,000
Emergency Management	656,940	303,436	960,376
MC Waste Management Program	-	70,000	70,000
MC Control Center	241,229	9,130,903	9,372,132
Capital Outlay	27,225	170,393	197,618
Grant Appropriations		707,968	707,968
Capital Reserve Fund		108,869	108,869
TOTAL PUBLIC SAFETY	\$ 928,394	\$ 10,491,569	\$ 11,419,963
CORRECTIONS			
Correctional Facility	\$ 22,087,596	\$ 795,650	\$ 22,883,246
Capital Reserve Fund	-	195,000	195,000
TOTAL CORRECTIONS	\$ 22,087,596	\$ 990,650	\$ 23,078,246
PUBLIC WORKS			
Vector Control	\$ -	\$ 135,948	\$ 135,948
Monroe County Transportation Authority	284,695	-	284,695
Act 13 Bridge Impact	-	980,000	980,000
Sewage Fund	-	281,500	281,500
TOTAL PUBLIC WORKS	\$ 284,695	\$ 1,397,448	\$ 1,682,143
HUMAN SERVICES			
Capital Reserve Fund	\$ -	\$ 26,500	\$ 26,500
Aging	309,416	3,644,909	3,954,325
Children & Youth	4,000,000	17,111,855	21,111,855
Drug & Alcohol	35,668	915,308	950,976
ERAP Grant	-	2,248,672	2,248,672
Pleasant Valley Manor	50,000	-	50,000
Monroe County Transportation Authority	-	787,849	787,849
MHDS	229,472	-	229,472
Human Services Grants	-	1,399,130	1,399,130
Pocono Healthy Comm Alliance	55,000	-	55,000
Career Link	-	1,026,144	1,026,144
TOTAL HUMAN SERVICES	\$ 4,984,073	\$ 27,160,367	\$ 32,144,440
CULTURE & RECREATION			
County Allocations	\$ 70,800	\$ -	\$ 70,800
Capital Reserve Fund	-	17,897	17,897
Tourism	-	1,375,000	1,375,000
Local Share Account - NCC	-	2,400,300	2,400,300
TOTAL CULTURE & RECREATION	\$ 70,800	\$ 3,793,197	\$ 3,863,997
CONSERVATION & DEVELOPMENT			
Conservation District	\$ 1,131,867	\$ 675,606	\$ 1,807,473
Penn State Agricultural Extension	305,719	-	305,719
Economic Development	447,428	-	447,428
McMichael Creek	-	2,661	2,661
Affordable Housing	-	300,000	300,000
Act 13 Open Space/ Gas Well Fees	-	716,493	716,493
Act 42 Gaming	-	1,163,648	1,163,648
TOTAL CONSERVATION & DEVELOPMENT	\$ 1,885,014	\$ 2,858,408	\$ 4,743,422
DEBT SERVICE	\$ 7,254,105	\$ 300,000	\$ 7,554,105
TOTAL BUDGET	\$ 79,077,313	\$ 68,033,885	\$ 147,111,198

COUNTY OF MONROE
2025 OPERATING BUDGET SUMMARY

	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET	2025 ADOPTED BUDGET	2024 ADOPTED VARIANCE
REVENUES				
Operating				
Real Estate Taxes	\$ 58,217,815	\$ 78,607,915	\$ 78,607,915	\$ 20,390,100
Licenses & Permits	31,500	26,500	26,500	(5,000)
Grants & Reimbursements	46,765,863	34,975,077	35,183,587	(11,582,276)
Departmental Revenues	21,590,586	21,752,742	22,081,357	490,771
Investment Income	1,771,130	1,828,060	1,827,017	55,887
Other Revenues	1,609,948	1,555,120	1,555,024	(54,924)
Interfund Transfers	5,768,441	4,468,814	4,480,390	(1,288,051)
General Fund Appropriation	<u>10,569,396</u>	<u>-</u>	<u>-</u>	<u>(10,569,396)</u>
Total Revenues	<u>\$ 146,324,679</u>	<u>\$ 143,214,228</u>	<u>\$ 143,761,790</u>	<u>\$ (2,562,889)</u>
EXPENDITURES				
Operating				
Personnel Wages & Overtime	\$ 41,995,247	\$ 46,061,078	\$ 45,714,746	\$ 3,719,499
Health Care	8,157,245	12,428,631	12,428,555	4,271,310
Retirement	4,200,000	4,900,000	4,900,000	700,000
Other Fringe Benefits	4,169,882	4,462,078	4,407,758	237,876
Subsidies	2,450,000	2,644,200	2,644,200	194,200
Operating	4,204,207	4,297,963	4,297,963	93,756
Purchase Services	19,371,133	20,462,752	20,928,994	1,557,861
Other Operating	9,406,835	9,816,845	9,819,184	412,349
Materials & Supplies	2,690,776	2,744,526	2,744,526	53,750
Project Expenditures	28,616,041	15,207,792	15,680,588	(12,935,453)
Non-operating Expenditure	7,608,176	6,209,053	6,205,377	(1,402,799)
Capital Outlay	514,569	802,248	803,828	289,259
Interfund Transfers	5,385,161	5,622,957	5,631,966	246,805
Debt Service	<u>7,555,407</u>	<u>7,554,105</u>	<u>7,554,105</u>	<u>(1,302)</u>
Total Expenditures	<u>\$ 146,324,679</u>	<u>\$ 143,214,228</u>	<u>\$ 143,761,790</u>	<u>\$ (2,562,889)</u>