

COUNTY OF MONROE

2022 ADOPTED BUDGET



December 15, 2021

**COUNTY OF MONROE
2022 ADOPTED BUDGET HIGHLIGHTS**

The Board of Commissioners presents the 2022 Budget for Monroe County in the amount of \$210.3 million, including a general fund budget of \$65.4 million.

MILLAGE

The County millage rate will remain at 3.2273 mills; 2.7443 mills will be utilized for general purposes and 0.4830 mills are designated for debt service obligation.

PERSONNEL

Non-Union employees will receive a 3% COLA on January 1, 2022.

Six new full-time positions are approved in the following departments: Voter Registration, Public Defender, Courts, and District Attorney.

Beginning salaries for non- union positions were reviewed and adjusted upward in 2021, where appropriate, to be competitive with the salaries paid for comparable positions in surrounding counties. Any current employees not earning the new minimum salaries were raised to meet those minimums. In 2022, some employees will see increases in salary to reflect their years of service in positions for which minimum salaries were adjusted. Further, supervisors' salaries will be adjusted as needed to differentiate them based on years of tenure from the employees they supervise. Finally, longevity bonuses of \$250 will be added to the base salaries of employees who have been with the county longer than twenty years.

GENERAL INFORMATION

The current Long Term Debt obligation at 1/1/2022 is \$127,291,455 (P - \$93,630,000; I - \$33,661,455) and estimated to be \$118,064,675 at 12/31/2022 (P - \$88,220,000; I - \$29,844,675)

Health Care rates remain the same for 2022.

Retirement costs are budgeted at \$3,890,000; \$60,000 less than budgeted in 2021, \$158,517 more than the actual 2021 contribution.

CAPITAL EXPENDITURES

Computer Capital	\$627,591
Capital Equipment	<u>362,686</u>
Total Capital Budget	<u>\$ 990,277</u>

Capital Projects & Reserve Funds budgets total \$63,405,631 and include:

• County Dam Repair Reserve	\$ 502,500
• Correctional Facility: Capital Project Repairs, Boiler & Air Handers	\$ 303,640
• General Building Maintenance Reserve	\$ 100,000
• Administration Building: General Repairs & Replace Heat Pumps	\$ 80,354
• Facilities Projects – General	\$ 35,000
• Courthouse & Annex Building: Heat Pump Repairs	\$ 25,000
• Courts Case Management System	\$ 17,500
• Monroe County Control Center	\$ 23,869
• McMichaels Creek repair reserve	\$ 2,661
• Park & Recreation Field Improvements	\$ 8,897
• Courthouse Expansion: Contracts, Engineering, FFE & Other	\$62,306,210

GRANT REVENUE totals \$51.6 million:

\$ 25.6 million from the American Rescue Plan	\$ 2.3 million for Courts & Court Related Services
\$ 22.9 million for Health & Human Services	\$ 852,943 for Public Safety

**COUNTY OF MONROE
2022 BUDGET**

GENERAL FUND REVISIONS

Revenue

The revenue budget decreased in the amount of \$6,840 from \$65,450,234 to \$65,443,394

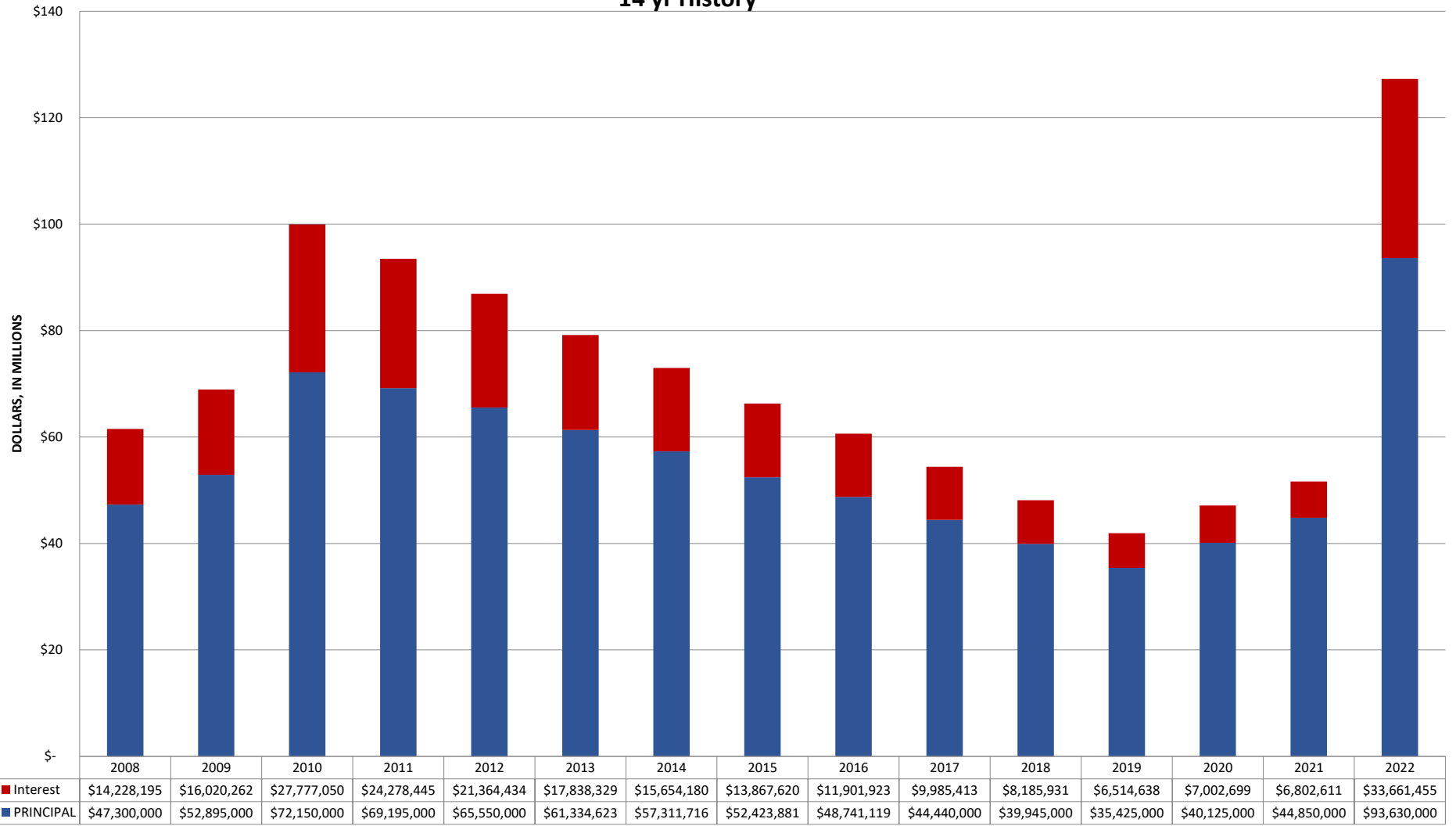
➤ Controller	Decrease in Departmental Revenue	\$(2,500)
➤ Register & Recorder	Increase in Departmental Revenue	\$ 7,680
➤ Contribution from Fund Balance	Decrease	<u>\$(12,020)</u>
		<u>\$(6,840)</u>

Expenses

The expense budget decreased in the amount of \$6,840 from \$65,450,234 to \$65,443,394

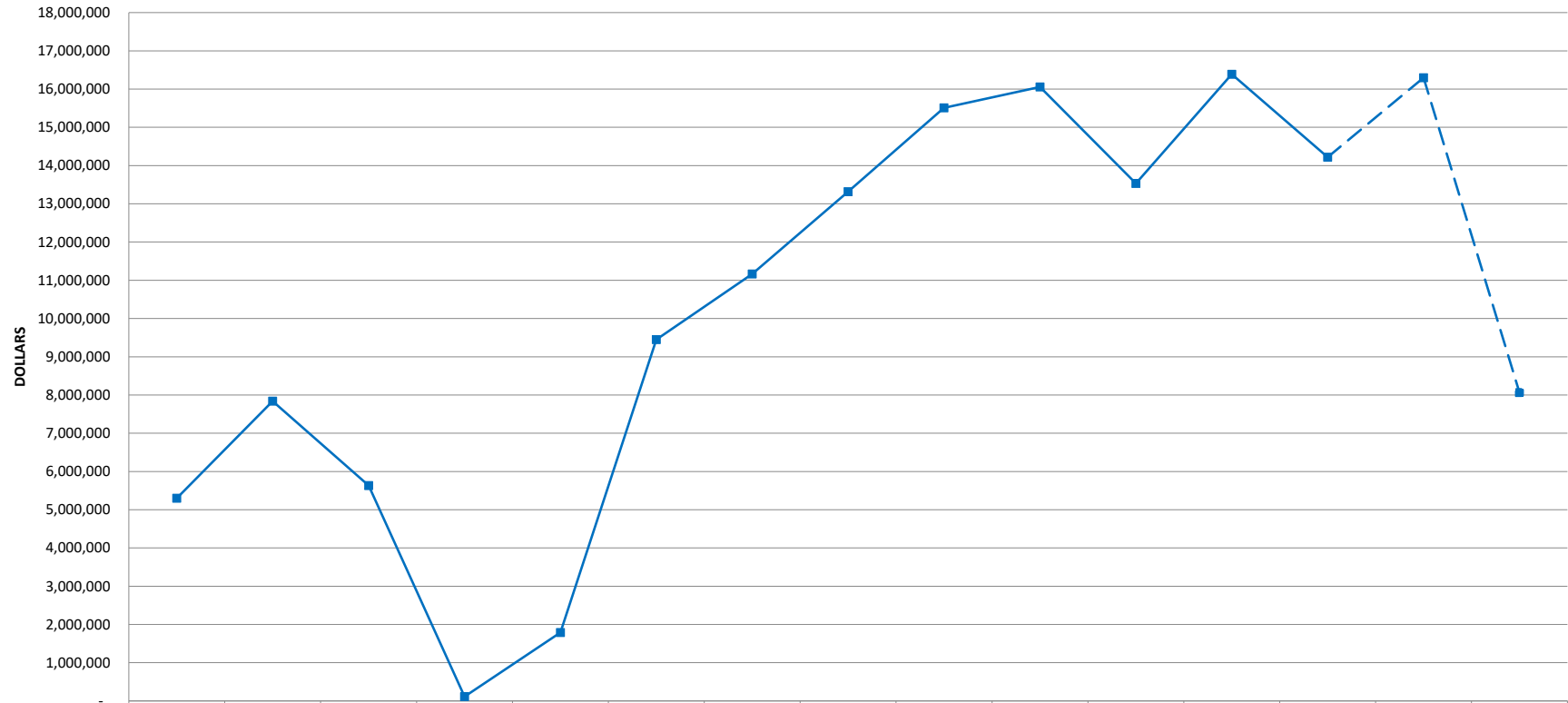
➤ Commissioners	Increase for Personnel	\$ 4,612
➤ Register & Recorder	Increase for Personnel	\$ 7,680
➤ Dept of Information Svcs	Increase for Software Support	\$ 25,105
➤ Dept of Information Svcs	Decrease for Capital Expenditure	\$(8,550)
➤ Jury Management	Increase for Photocopy	\$ 1,180
➤ Domestic Relations	Decrease for County Match	\$(3,033)
➤ Sheriff	Increase for Personnel	\$ 2,966
➤ Emergency Management	Decrease for Other General Expenses	\$(1,380)
➤ Capital Outlay	Decrease for Generator purchase	\$(10,000)
➤ Contingency	Decrease for Wages & Benefits	\$(7,650)
➤ Various Departments	Increase for Capital for new personnel	\$ 2,579
➤ Various Departments	Decrease for Personnel Agendas	<u>\$(20,349)</u>
		<u>\$(6,840)</u>

MONROE COUNTY
Total Outstanding Bond Principal & Interest
14 yr History



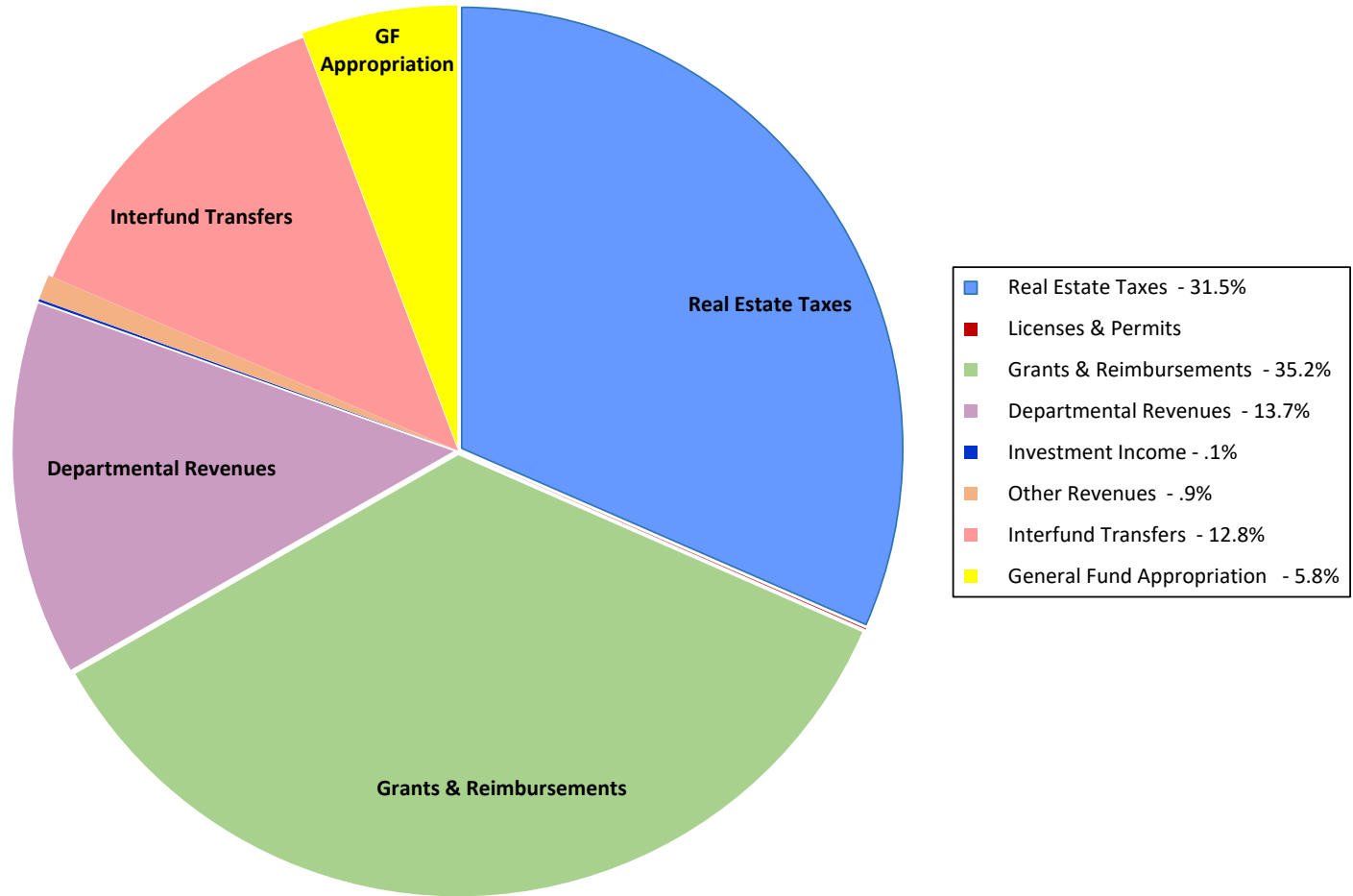
JANUARY 1ST

County of Monroe Fund Balance for General Fund Use

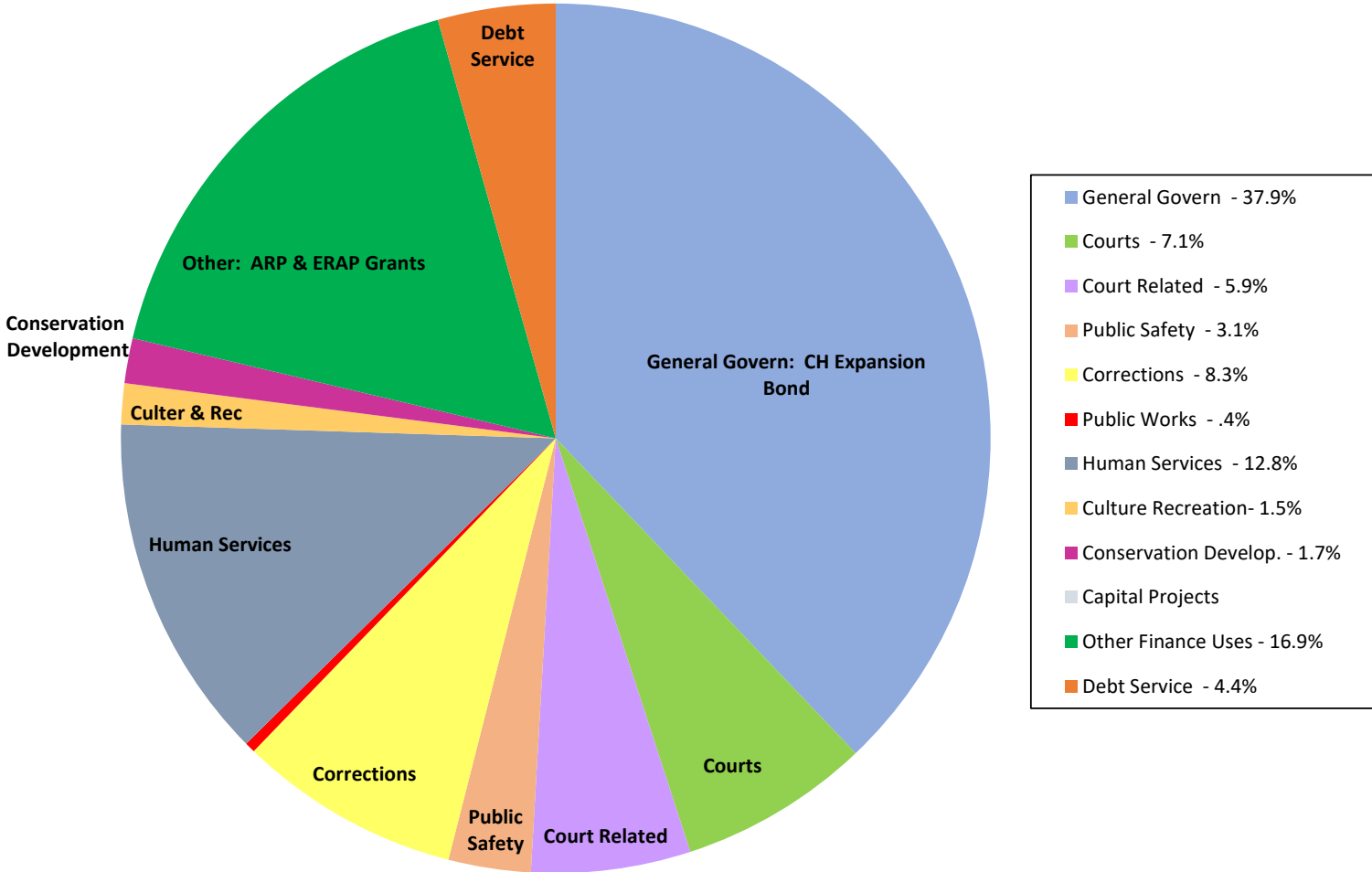


	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 Projected	2022
General Fund	5,300,526	7,838,693	5,630,508	114,159	1,789,801	9,451,188	11,162,533	13,316,191	15,508,747	16,054,300	13,530,825	16,388,389	14,218,757	16,296,546	8,063,722

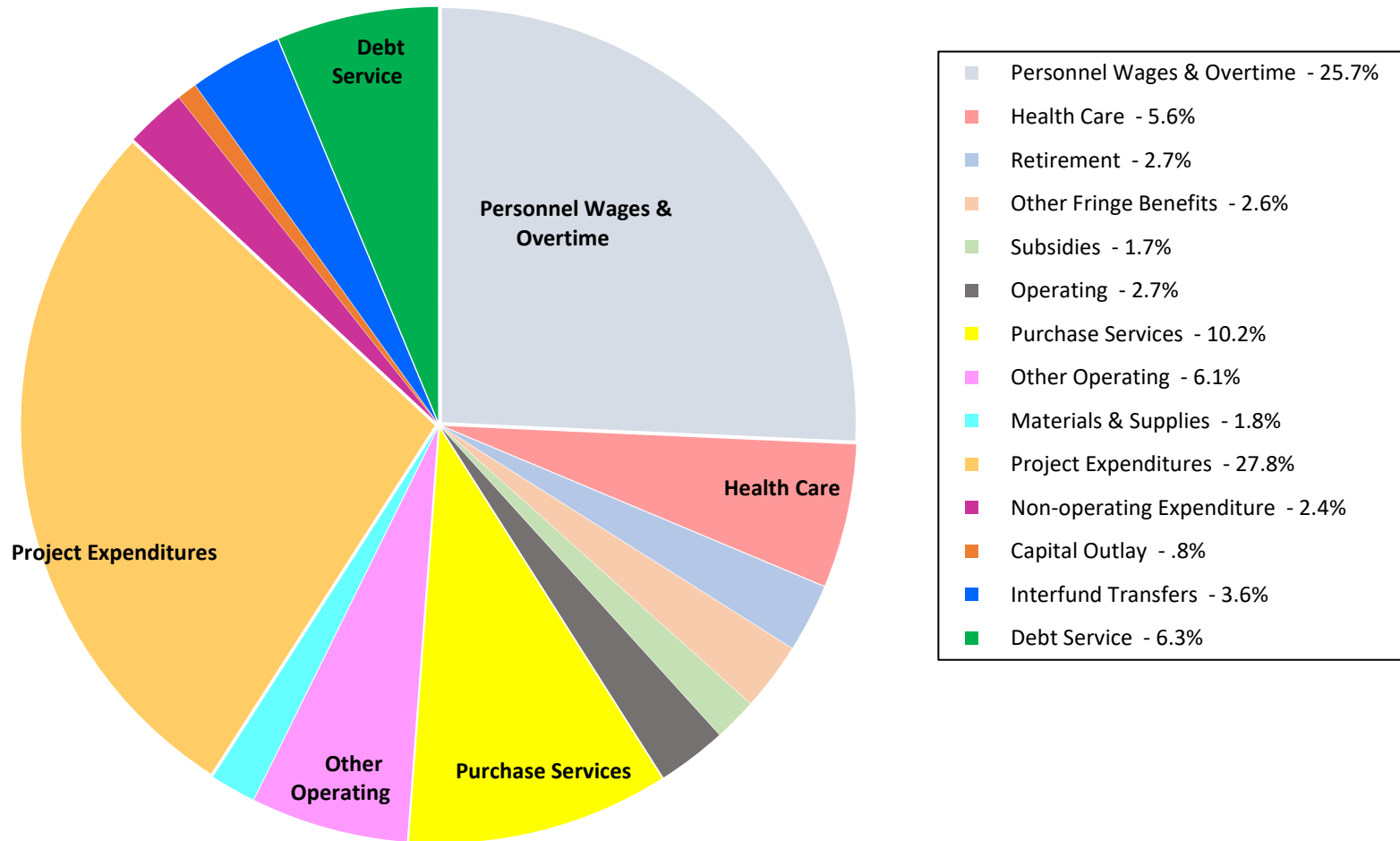
2022 BUDGETED REVENUE - ALL FUNDS



COUNTY OF MONROE 2022 BUDGET BY FUNCTION



2022 BUDGETED EXPENDITURES



COUNTY OF MONROE
2022 REVENUE & EXPENSE BUDGET SUMMARY
CONSOLIDATED BUDGET BY FUND

	<u>2021 ADOPTED BUDGET</u>	<u>2022 PROPOSED BUDGET</u>	<u>2022 ADOPTED BUDGET</u>	<u>VARIANCE 2022 Adopted vs 2021 Adopted</u>	<u>% CHANGE</u>
GENERAL FUND					
Real Estate Taxes	\$ 39,763,848	\$ 39,650,385	\$ 39,650,385	\$ (113,463)	-0.3%
Departmental Revenue	7,515,659	7,870,380	8,328,800	813,141	10.8%
Grants & Other Sources	4,988,535	9,536,125	9,082,885	4,094,350	82.1%
Contribution from Fund Balance	9,284,680	8,393,344	8,381,324	(903,356)	-9.7%
TOTAL GENERAL FUND	\$ 61,552,722	\$ 65,450,234	\$ 65,443,394	3,890,672	6.3%
SPECIAL REVENUE FUNDS					
Domestic Relations	\$ 2,573,422	\$ 2,592,393	\$ 2,583,807	\$ 10,385	0.4%
Affordable Housing	300,000	300,000	300,000	-	0.0%
Children & Youth	16,796,179	14,377,506	14,377,506	(2,418,673)	-14.4%
Aging	3,131,166	3,567,762	3,567,762	436,596	13.9%
Corrections	652,500	616,865	616,865	(35,635)	-5.5%
General Government	12,005	10,000	10,000	(2,005)	-16.7%
Human Services	3,486,287	3,549,776	4,008,196	521,909	15.0%
Conservation	598,133	617,415	617,415	19,282	3.2%
Culture & Recreation	500,000	750,000	750,000	250,000	50.0%
Judicial Related	606,941	580,231	577,441	(29,500)	-4.9%
Public Safety	4,711,710	5,053,815	5,053,815	342,105	7.3%
Public Works	892,970	738,007	738,007	(154,963)	-17.4%
Gaming Funds	2,400,300	2,400,300	2,400,300	-	0.0%
ERAP Grant	-	9,997,561	9,956,623	9,956,623	100.0%
American Rescue Plan	-	25,644,361	25,644,361	25,644,361	100.0%
Sewage Treatment	263,500	263,500	263,500	-	0.0%
Designated Funds	635,244	510,275	510,275	(124,969)	-19.7%
TOTAL SPECIAL REVENUE FUNDS	\$ 37,560,357	\$ 71,569,767	\$ 71,975,873	\$ 34,415,516	91.6%
DEBT SERVICE FUND	\$ 6,833,864	\$ 9,231,982	\$ 9,231,982	\$ 2,398,118	35.1%
TOTAL OPERATING FUNDS	\$ 105,946,943	\$ 146,251,983	\$ 146,651,249	\$ 40,704,306	38.4%
CAPITAL RESERVE FUND	\$ 2,048,108	1,019,125	1,043,126	(1,004,982)	-49.1%
CAPITAL IMPROVEMENT FUND	6,054,813	63,361,923	62,362,505	56,307,692	923.1%
OPERATING RESERVE FUND	250,000	250,000	250,000	-	0.0%
TOTAL CAPITAL FUNDS	\$ 8,352,921	\$ 64,631,048	\$ 63,655,631	\$ 55,302,710	662.1%
TOTAL BUDGET	\$ 114,299,864	\$ 210,883,031	\$ 210,306,880	\$ 96,007,016	84.0%
LIQUID FUELS BUDGET	\$ 443,596	\$ 360,424	\$ 360,424	\$ (83,172)	-18.7%

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

WORKERS' COMPENSATION	864,798	865,000	865,000	202	0.0%
CENTRAL MAIL & PHOTOCOPY	332,010	332,010	332,010	-	0.0%
PUBLIC LIABILITY	909,110	940,469	950,469	41,359	4.5%
HEALTH CARE	9,381,167	9,381,167	9,381,167	-	0.0%
ANNUAL RETIREMENT CONTRIBUTION	3,950,000	9,381,167	3,890,000	(60,000)	-1.5%

**COUNTY OF MONROE
2022 BUDGET
USES OF TAX DOLLARS BY FUNCTION**

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
GENERAL GOVERNMENT			
Commissioners & Fiscal Affairs	\$ 1,513,795	\$ 200,848	\$ 1,714,643
Voter Registration	912,023	350	912,373
Controller	702,712	-	702,712
Assessment	902,627	434,000	1,336,627
Tax Collectors	495,935	-	495,935
Tax Claim	(1,574,993)	2,390,000	815,007
Treasurer	(54,405)	448,000	393,595
Purchasing	174,686	27	174,713
Solicitor	120,869	-	120,869
Register & Recorder	(693,127)	1,766,150	1,073,023
Human Resources	538,783	50	538,833
Planning	711,600	57,075	768,675
Department of Information Services	3,569,042	150,000	3,719,042
Veterans Affairs	215,812	-	215,812
Maintenance	1,769,862	47,710	1,817,572
Coroner	973,677	84,700	1,058,377
Workers Comp	23,500	1,500	25,000
Health Care	59,504	-	59,504
Public Liability	17,500	-	17,500
County Contingency	371,640	-	371,640
Capital Reserve Fund	-	661,691	661,691
Operating Reserve Fund	-	250,000	250,000
Capital Bond Fund	-	62,362,505	62,362,505
Designated Funds	-	72,000	72,000
TOTAL GENERAL GOVERNMENT	\$ 10,751,042	\$ 68,926,606	\$ 79,677,648
JUDICIAL - COURTS			
Court Administration	\$ 3,490,098	\$ 343,869	\$ 3,833,967
Jury Management	352,449	-	352,449
District Justices	1,586,148	1,080,105	2,666,253
Domestic Relations	803,753	2,583,807	3,387,560
Law Library	31,405	-	31,405
Pretrial Services	288,763	-	288,763
Adult Probation	1,594,142	1,150,123	2,744,265
Juvenile Probation	1,270,116	136,795	1,406,911
Capital Outlay	15,000	-	15,000
County Contingency	175,000	-	175,000
Capital Reserve Fund	-	42,500	42,500
TOTAL JUDICIAL - COURTS	\$ 9,606,874	\$ 5,337,199	\$ 14,944,073
COURT-RELATED			
Public Defender	\$ 2,157,191	\$ -	\$ 2,157,191
District Attorney	3,254,223	1,077,716	4,331,939
Prothonotary	1,079,220	986,655	2,065,875
Sheriff	2,332,314	1,504,735	3,837,049
County Contingency	59,350	-	59,350
TOTAL COURT-RELATED	\$ 8,882,298	\$ 3,569,106	\$ 12,451,404

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
PUBLIC SAFETY			
MC Fire and Police	\$ 2,500	\$ -	\$ 2,500
Emergency Management	580,458	191,921	772,379
MC Waste Management Program	-	66,000	66,000
MC Control Center	149,054	5,047,143	5,196,197
County Contingency	60,000	-	60,000
PCCD COVID Emergency Relief		6,672	6,672
Capital Reserve Fund		23,869	23,869
TOTAL PUBLIC SAFETY	\$ 792,012	\$ 5,335,605	\$ 6,127,617
CORRECTIONS			
Correctional Facility	\$ 16,695,549	\$ 655,000	\$ 17,350,549
Capital Reserve Fund	-	303,508	303,508
TOTAL CORRECTIONS	\$ 16,695,549	\$ 958,508	\$ 17,654,057
PUBLIC WORKS			
Vector Control	\$ 39,947	\$ 61,295	\$ 101,242
Monroe County Transportation Authority	272,241	-	272,241
Act 13 Bridge Impact	-	179,000	179,000
Sewage Fund	-	263,500	263,500
TOTAL PUBLIC WORKS	\$ 312,188	\$ 503,795	\$ 815,983
HUMAN SERVICES			
Aging	\$ 185,179	\$ 3,567,762	\$ 3,752,941
Children & Youth	4,000,000	14,377,506	18,377,506
Drug & Alcohol	35,668	-	35,668
ERAP Grant		9,956,623	9,956,623
Women's Resources	25,000	-	25,000
Pleasant Valley Manor	132,476	-	132,476
Monroe County Transportation Authority	-	559,007	559,007
MHDS	204,000	45,000	249,000
Human Services Grants	8,000	1,942,565	1,950,565
American Rescue Plan		25,644,361	25,644,361
Pocono Healthy Comm Alliance	30,000	-	30,000
Career Link	-	931,195	931,195
TOTAL HUMAN SERVICES	\$ 4,620,323	\$ 57,024,019	\$ 61,644,342
CULTURE & RECREATION			
County Allocations	\$ 61,000	\$ -	\$ 61,000
Capital Reserve Fund	-	8,897	8,897
Tourism	-	750,000	750,000
Local Share Account - NCC	-	2,400,300	2,400,300
TOTAL CULTURE & RECREATION	\$ 1,150,436	\$ 3,159,197	\$ 4,309,633
CONSERVATION & DEVELOPMENT			
Conservation District	\$ 1,004,107	\$ 586,758	\$ 1,590,865
Penn State Agricultural Extension	284,200	-	284,200
Economic Development	655,000	-	655,000
McMichael Creek	-	2,661	2,661
Affordable Housing	-	300,000	300,000
Act 13 Open Space/ Gas Well Fees	-	617,415	617,415
TOTAL CONSERVATION & DEVELOPMENT	\$ 1,943,307	\$ 1,506,834	\$ 3,450,141
DEBT SERVICE	\$ 6,606,480	\$ 2,625,502	\$ 9,231,982
TOTAL BUDGET	\$ 61,360,509	\$ 148,946,371	\$ 210,306,880

COUNTY OF MONROE
2022 OPERATING BUDGET SUMMARY

	2021 ADOPTED BUDGET	2022 PROPOSED BUDGET	2022 ADOPTED BUDGET	2022 ADOPTED VARIANCE
REVENUES				
Operating				
Real Estate Taxes	\$ 46,297,712	\$ 46,256,865	\$ 46,256,865	\$ (40,847)
Licenses & Permits	41,500	41,500	41,500	-
Grants & Reimbursements	26,967,904	51,127,834	51,580,701	24,612,797
Departmental Revenues	19,760,590	20,085,882	20,091,062	330,472
Investment Income	442,626	130,776	130,776	(311,850)
Other Revenues	1,438,278	1,331,275	1,331,275	(107,003)
Interfund Transfers	1,713,653	18,884,507	18,837,746	17,124,093
General Fund Appropriation	<u>9,284,680</u>	<u>8,393,344</u>	<u>8,381,324</u>	<u>(903,356)</u>
Total Revenues	<u>\$ 105,946,943</u>	<u>\$ 146,251,983</u>	<u>\$ 146,651,249</u>	<u>\$ 40,704,306</u>
EXPENDITURES				
Operating				
Personnel Wages & Overtime	\$ 35,243,494	\$ 37,705,266	\$ 37,708,921	\$ 2,465,427
Health Care	8,268,443	8,244,301	8,212,700	(55,743)
Retirement	3,950,000	3,890,000	3,890,000	(60,000)
Other Fringe Benefits	3,695,520	3,869,051	3,873,080	177,560
Subsidies	2,300,000	2,450,000	2,450,000	150,000
Operating	3,747,741	3,962,522	3,962,522	214,781
Purchase Services	13,982,782	15,044,991	14,972,967	990,185
Other Operating	8,652,091	8,960,913	8,986,661	334,570
Materials & Supplies	2,283,269	2,603,892	2,603,892	320,623
Project Expenditures	8,032,087	40,367,079	40,858,332	32,826,245
Non-operating Expenditure	3,067,165	3,471,478	3,468,688	401,523
Capital Outlay	566,543	1,138,474	1,122,503	555,960
Interfund Transfers	5,323,944	5,312,034	5,309,001	(14,943)
Debt Service	<u>6,833,864</u>	<u>9,231,982</u>	<u>9,231,982</u>	<u>2,398,118</u>
Total Expenditures	<u>\$ 105,946,943</u>	<u>\$ 146,251,983</u>	<u>\$ 146,651,249</u>	<u>\$ 40,704,306</u>