COUNTY OF MONROE

2027 PROPOSED BUDGET

November 25, 2026

COUNTY OF MONROE
2027 PROPOSED BUDGET HIGHLIGHTS

The Board of Commissioners presents the 2027 Budget for Monroe County in the amount of $161.1 million, including a general fund budget of $95.5 million.

MILLAGE
The County millage rate will remain at 5.4773 mils; 4.9168 mils will be utilized for general purposes, and 0.5605 mils are designated for debt service obligation.

PERSONNEL
In 2027, the residual pay grid will be increased by 4%. Employees on the grid will receive a 4% increase on January 1st and move to the new grid step on their anniversary date. For those employees past step 10, they will receive their 4% raise by means of a 2% increase to their base rate plus a one-time 2% stipend after adoption on January 4, 2027.

Monroe County will adopt a revised residual longevity policy in early 2027. The new policy will remain at the current structure for years five through twenty. Years twenty-one and onward to the full extent of one's employment will be set at $1,000 each year paid on the employee's anniversary date.

Two full-time positions are approved in the Courts department with an additional position budgeted in the contingency to be addressed midway through 2027. In addition, three positions for the Correctional Facility are budgeted in the contingency to be addressed in 2027. Six new grant-funded positions are approved for the District Attorney's Office and budgeted in the Grant Appropriations Fund.

GENERAL INFORMATION
The current Long Term Debt obligation at 12/31/2026 is $102,126,565 (P - $78,435,000; I - $23,691,565) and estimated to be $93,972,819 at 12/31/2027 (P - $73,385,000; I - $20,587,819)

Retirement costs are budgeted at $5,500,000, $775,000 more than what was budgeted in 2026. This is $235,871 more than the calculated 2026 contribution.

CAPITAL EXPENDITURES

Computer Capital	$1,103,876
Capital Equipment, including contingency items	391,912
Total Capital Budget	$ 1,495,788

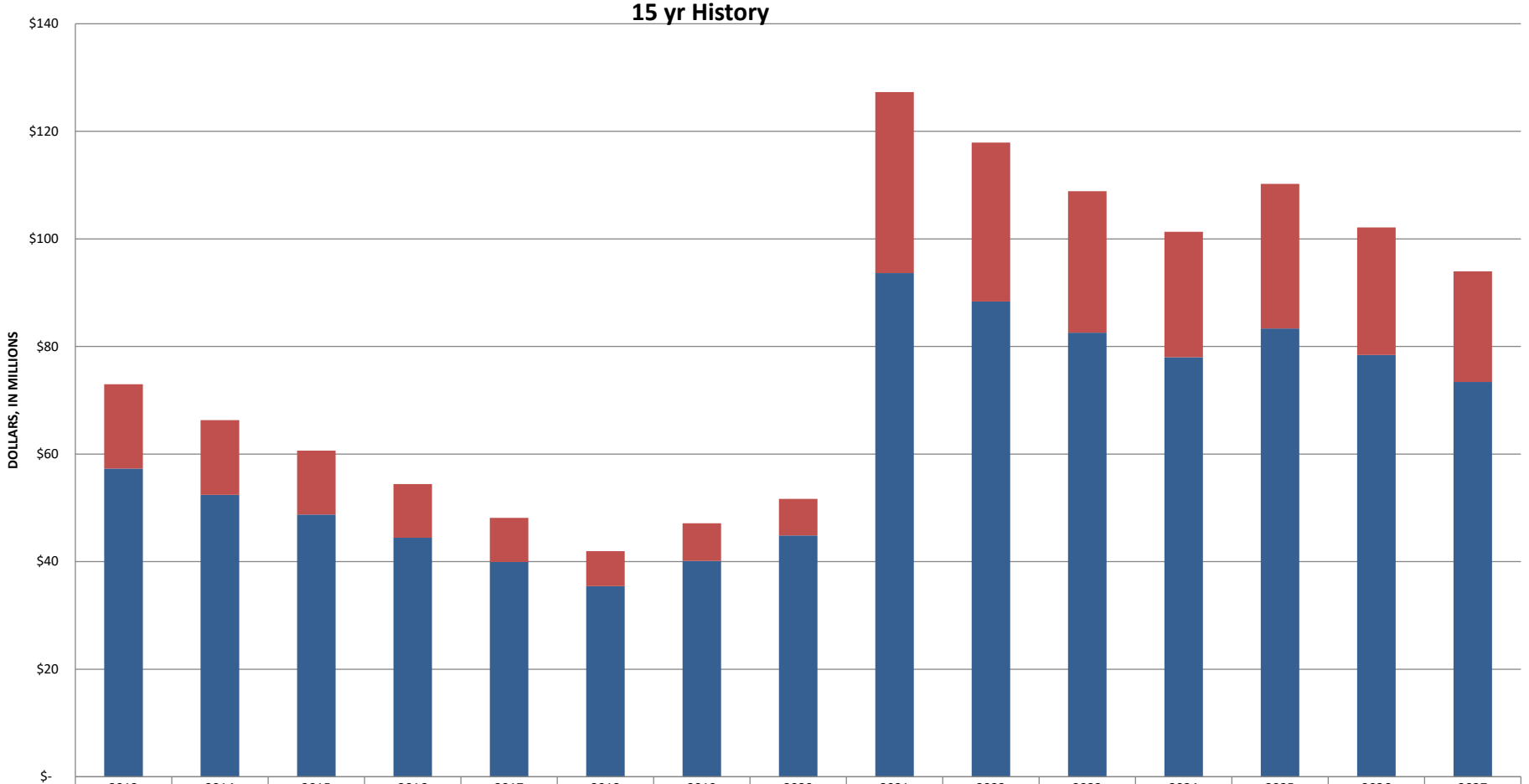
Budgets for Capital Reserve & Projects total $6,016,027 and include:

• General County Building Maintenance & Improvements	$ 150,000
• Correctional Facility: Lot Seal Coating, Boiler & ADA Compliant Access	$ 331,509
• Repairs to Various Facilities, Buildings & Heat Pumps	$ 177,900
• Courts Security and Capital Improvements	$ 169,329
• Loder Building Attic Duct Work	$ 26,500
• Public Safety Center Parking Lot repairs and paving	$ 52,795
• Control Center Capital/Building Maintenance Reserve	$ 71,870
• McMichaels Creek repair reserve	$ 2,661
• Park & Recreation Field Improvements	$ 23,897
• Capital Projects Bond: Reassessment, Water/Well System, Parking Deck, et al	$ 5,009,566

GRANT REVENUE totals $35.9 million:

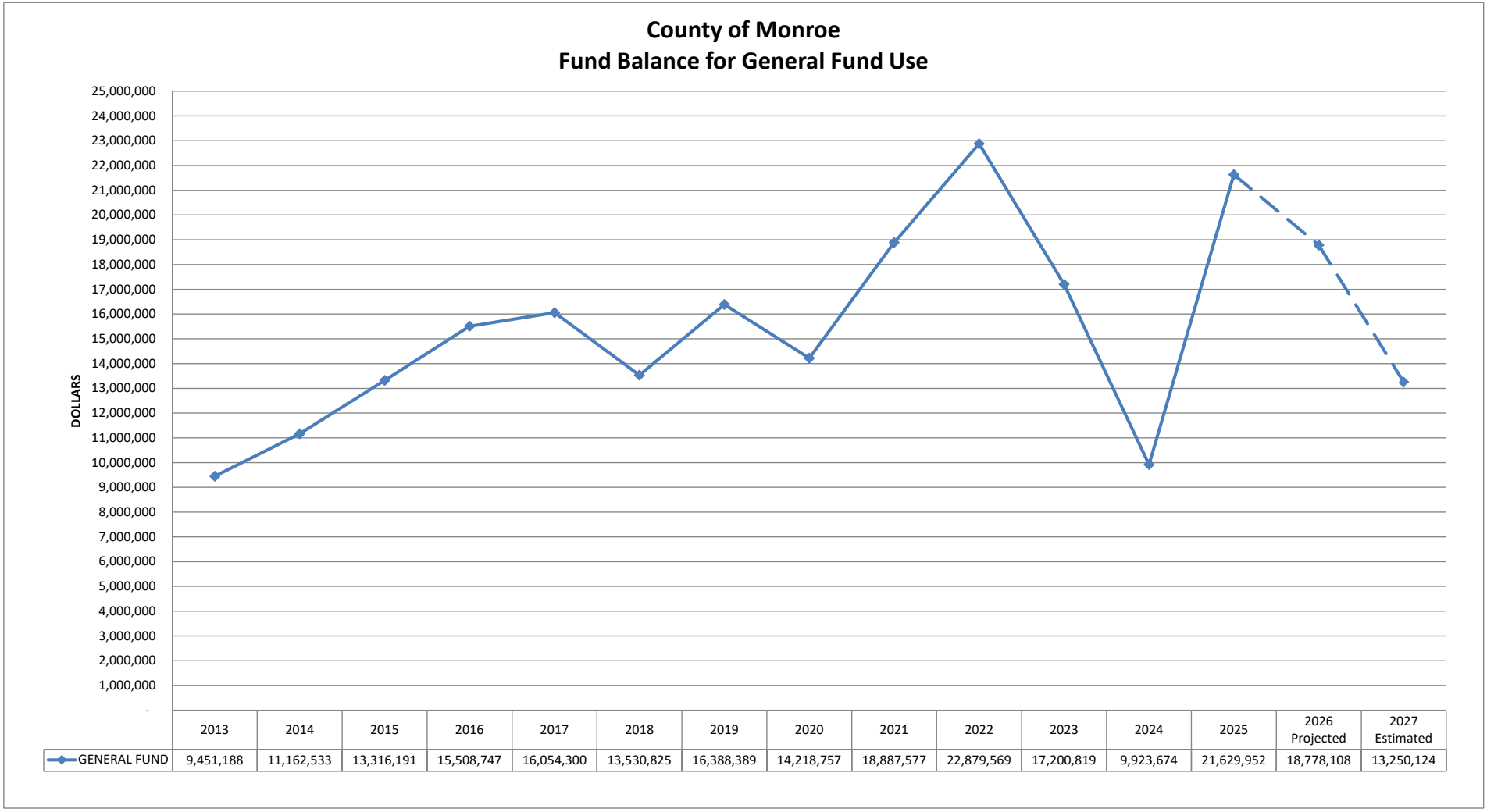
$ 29.21 million for Health & Human Services
$ 1.22 million for Public Safety
$ 4.78 million for Courts & Court Related Services
$ 587,836 for Elections
$ 126,500 for General Government

MONROE COUNTY
Total Outstanding Bond Principal & Interest
15 yr History

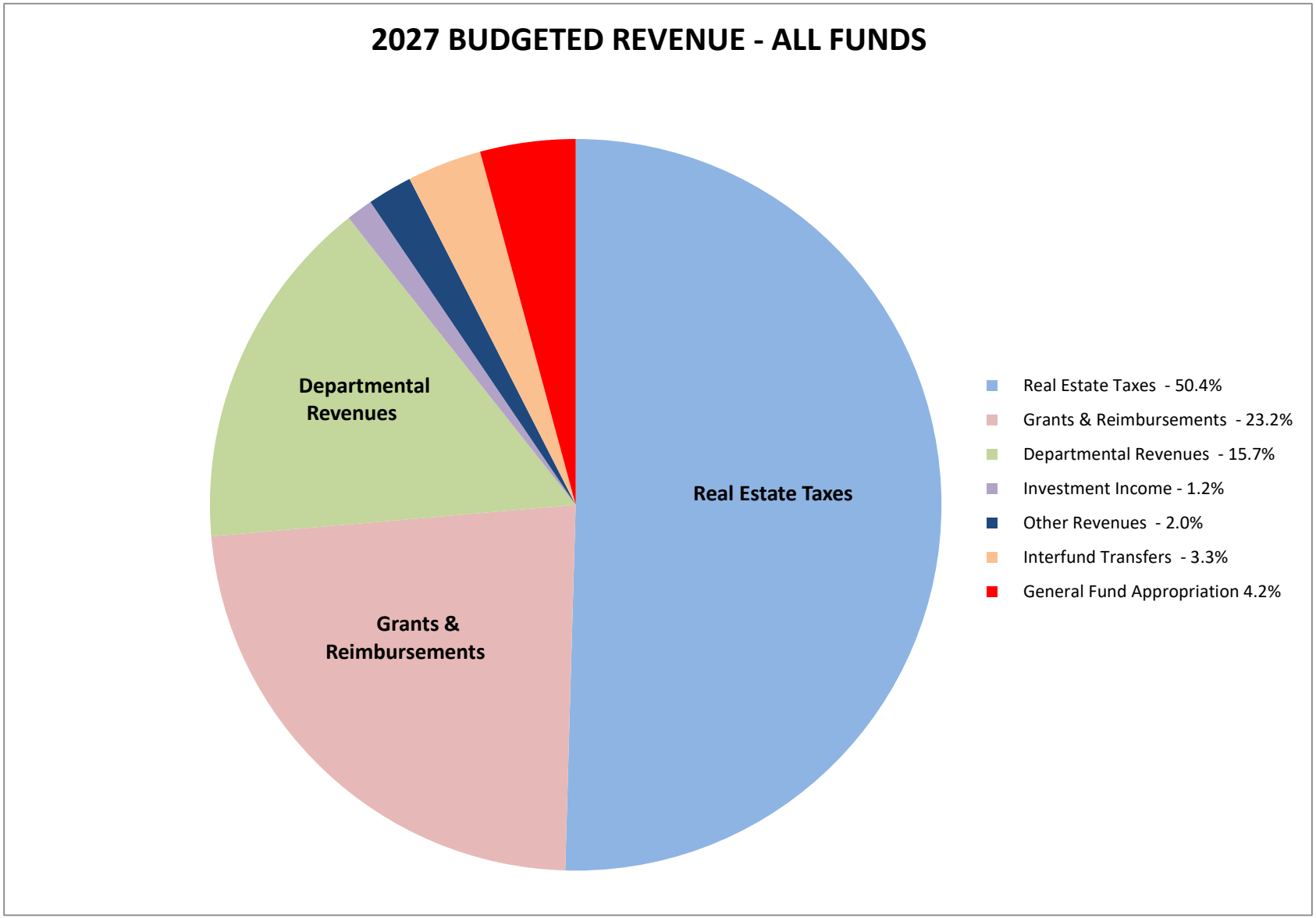


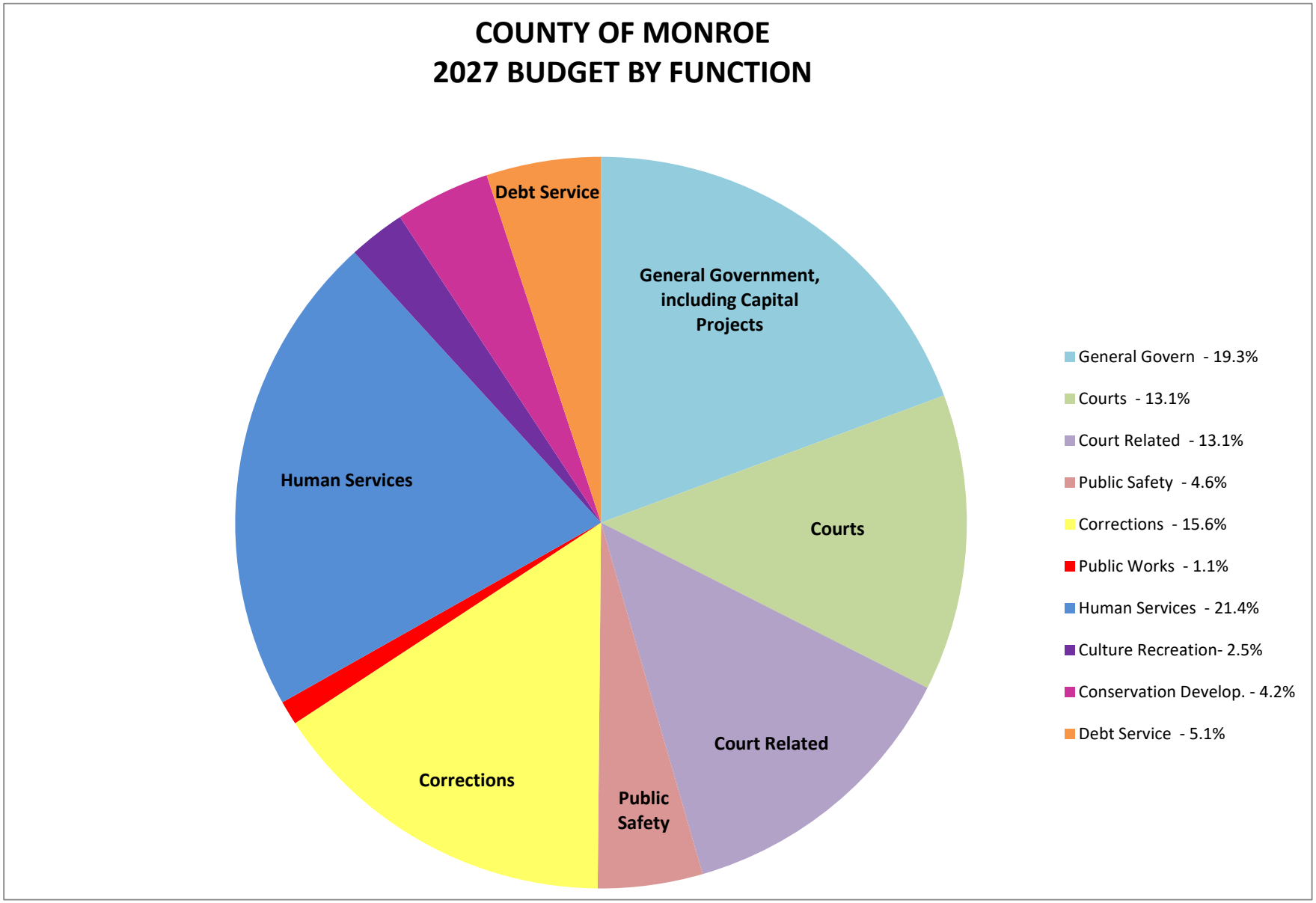
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Interest	$15,654,180	$13,867,620	$11,901,804	$9,985,413	$8,185,931	$6,514,638	$7,002,699	$6,802,611	$33,661,455	$29,541,395	$26,310,769	$23,316,562	$26,901,408	$23,691,565	$20,587,819
PRINCIPAL	$57,311,716	$52,423,881	$48,741,119	$44,440,000	$39,945,000	$35,425,000	$40,125,000	$44,850,000	$93,630,000	$88,357,000	$82,559,000	$78,002,000	$83,330,000	$78,435,000	$73,385,000

DECEMBER 31ST

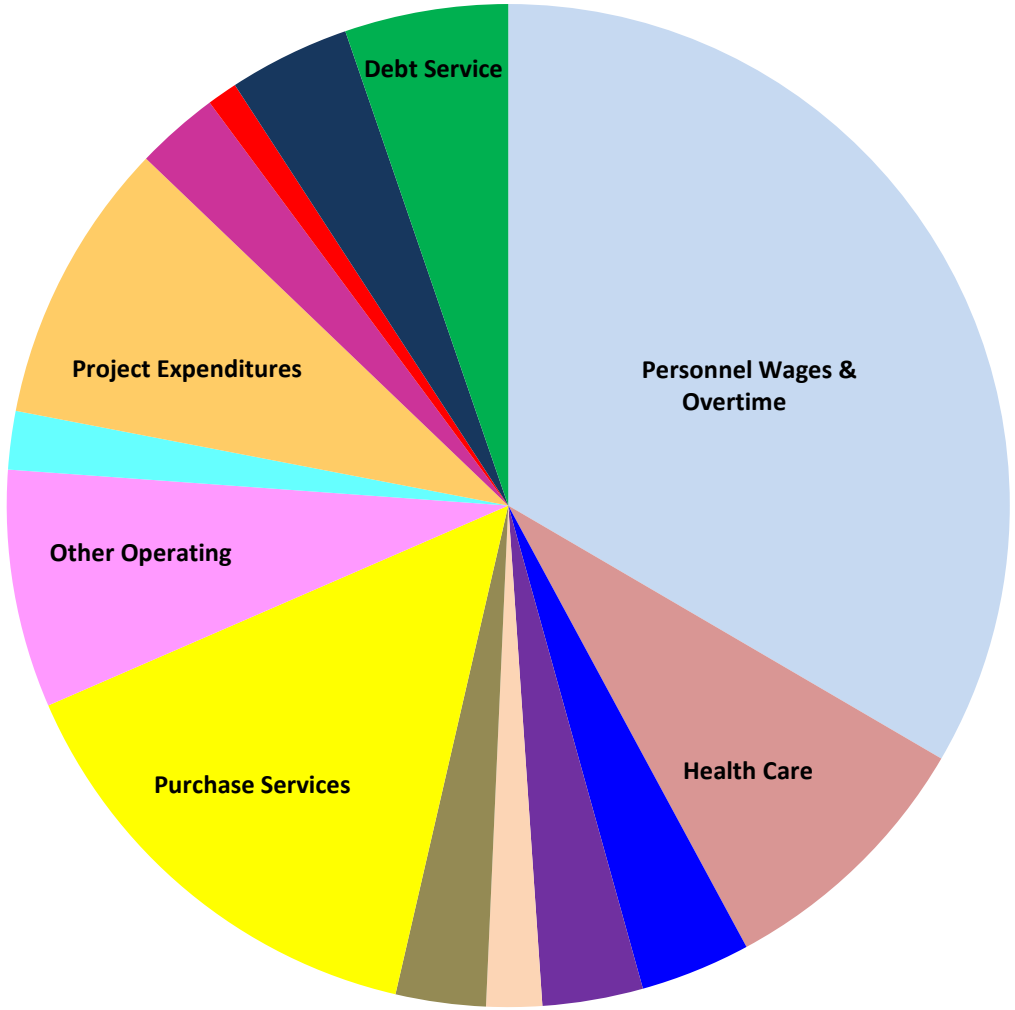


	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 Projected	2027 Estimated
GENERAL FUND	9,451,188	11,162,533	13,316,191	15,508,747	16,054,300	13,530,825	16,388,389	14,218,757	18,887,577	22,879,569	17,200,819	9,923,674	21,629,952	18,778,108	13,250,124


2027 BUDGETED REVENUE - ALL FUNDS
Departmental Revenues
Real Estate Taxes
Grants & Reimbursements
Real Estate Taxes - 50.4%
Grants & Reimbursements - 23.2%
Departmental Revenues - 15.7%
Investment Income - 1.2%
Other Revenues - 2.0%
Interfund Transfers - 3.3%
General Fund Appropriation 4.2%


COUNTY OF MONROE
2027 BUDGET BY FUNCTION
Debt Service
General Government, including Capital Projects
Human Services
Courts
Corrections
Public Safety
Court Related
General Govern - 19.3%
Courts - 13.1%
Court Related - 13.1%
Public Safety - 4.6%
Corrections - 15.6%
Public Works - 1.1%
Human Services - 21.4%
Culture Recreation- 2.5%
Conservation Develop. - 4.2%
Debt Service - 5.1%

2027 BUDGETED EXPENDITURES



- Personnel Wages & Overtime - 33.42%
- Health Care - 8.71%
- Retirement - 3.55%
- Other Fringe Benefits - 3.24%
- Subsidies - 1.79%
- Operating - 2.90%
- Purchase Services - 14.86%
- Other Operating - 7.67%
- Materials & Supplies - 1.88%
- Project Expenditures - 9.13%
- Non-operating Expenditure - 2.69%
- Capital Outlay - 0.98%
- Interfund Transfers - 3.91%
- Debt Service - 5.27%

COUNTY OF MONROE

2027 REVENUE & EXPENSE BUDGET SUMMARY

CONSOLIDATED BUDGET BY FUND

	2026 ADOPTED BUDGET	2026 PROJECTED	2027 PROPOSED BUDGET	VARIANCE 2027 Proposed vs 2026 Adopted	% CHANGE
GENERAL FUND					
Real Estate Taxes	$ 70,040,854	$ 67,684,624	$ 70,274,640	$ 233,786	0.3%
Departmental Revenue	8,325,865	8,683,572	7,780,481	(545,384)	-6.6%
Grants & Other Sources	8,349,303	8,239,534	10,935,176	2,585,873	31.0%
Contribution from Fund Balance	2,485,025	2,889,166	6,519,445	4,034,420	162.3%
TOTAL GENERAL FUND	**$ 89,201,047**	**$ 87,496,896**	**$ 95,509,742**	**6,308,695**	**7.1%**
SPECIAL REVENUE FUNDS					
Domestic Relations	$ 3,378,035	$ 3,414,692	$ 4,229,613	$ 851,578	25.2%
Affordable Housing	300,000	300,000	300,000	-	0.0%
Children & Youth	17,889,153	17,889,153	21,261,506	3,372,353	18.9%
Aging	3,566,665	3,566,665	3,471,689	(94,976)	-2.7%
Corrections	700,673	700,673	693,500	(7,173)	-1.0%
General Government	12,005	9,687	10,020	(1,985)	-16.5%
Human Services	4,371,609	5,339,506	3,754,894	(616,715)	-14.1%
Conservation & Development	1,961,855	1,961,855	3,553,332	1,591,477	81.1%
Culture & Recreation	1,388,995	1,496,415	1,582,700	193,705	13.9%
Judicial Related	771,976	826,226	1,844,975	1,072,999	139.0%
Public Safety	6,127,690	6,127,690	5,569,466	(558,224)	-9.1%
Public Works	1,623,837	1,623,837	1,648,224	24,387	1.5%
Gaming Funds	2,400,300	2,400,300	2,400,300	-	0.0%
Sewage Treatment	301,500	303,645	303,645	2,145	0.7%
Designated Funds	454,802	481,250	592,568	137,766	30.3%
TOTAL SPECIAL REVENUE FUNDS	**$ 45,249,095**	**$ 46,441,594**	**$ 51,216,432**	**$ 5,967,337**	**13.2%**
DEBT SERVICE FUND	$ 8,108,444	$ 8,108,444	$ 8,156,746	$ 48,302	0.6%
TOTAL OPERATING FUNDS	**$ 142,558,586**	**$ 142,046,934**	**$ 154,882,920**	**$ 12,324,334**	**8.6%**
CAPITAL RESERVE FUND	$ 780,541	$ 67,323	$ 1,006,461	$ 225,920	28.9%
CAPITAL IMPROVEMENT FUND	7,972,082	2,185,280	5,009,566	(2,962,516)	-37.2%
OPERATING RESERVE FUND	250,000	250,000	250,000	-	
TOTAL CAPITAL FUNDS	**$ 9,002,623**	**$ 2,502,603**	**$ 6,266,027**	**$ (2,736,596)**	**-30.4%**
TOTAL BUDGET	**$ 151,561,209**	**$ 144,549,537**	**$ 161,148,947**	**$ 9,587,738**	**6.3%**
LIQUID FUELS BUDGET	**$ 467,500**	**$ 467,500**	**$ 617,000**	**$ 149,500**	**32.0%**
INCLUDED IN THE TOTAL BUDGET ARE ALLOCATED COSTS FOR:					
WORKERS' COMPENSATION	$ 865,000	$ 1,386,350	$ 1,100,000	$ 235,000	0.0%
CENTRAL MAIL & PHOTOCOPY	301,240	301,240	455,522	154,282	51.2%
PUBLIC LIABILITY	1,336,641	1,387,710	1,535,500	198,859	14.9%
HEALTH CARE	13,095,900	13,095,900	14,109,380	1,013,480	7.7%
ANNUAL RETIREMENT CONTRIBUTION	4,725,000	4,501,323	5,500,000	775,000	16.4%

COUNTY OF MONROE
2027 BUDGET
USES OF TAX DOLLARS BY FUNCTION

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
GENERAL GOVERNMENT			
Commissioners & Fiscal Affairs	$ 2,487,272	$ 180,575	$ 2,667,847
Voter Registration	660,201	593,775	1,253,976
Controller	1,107,735	-	1,107,735
Assessment	1,724,308	302,400	2,026,708
Tax Collectors	504,522	-	504,522
Tax Claim	(1,340,233)	2,336,000	995,767
Treasurer	(1,343,879)	1,785,295	441,416
Purchasing	211,534	-	211,534
Register & Recorder	(584,004)	1,791,950	1,207,946
Human Resources	691,967	50	692,017
Planning	916,648	281,335	1,197,983
Department of Information Services	5,956,613	1,290,200	7,246,813
Veterans Affairs	287,004	-	287,004
Maintenance	3,454,902	52,510	3,507,412
Coroner	1,288,353	96,310	1,384,663
Fleet Vehicles	529,906	-	529,906
Workers Comp	(11,000)	36,000	25,000
Health Care	53,091	-	53,091
Public Liability	22,500	-	22,500
Capital Outlay	15,000	-	15,000
County Contingency	42,000	-	42,000
Capital Reserve Fund	-	327,900	327,900
Operating Reserve Fund	-	250,000	250,000
Capital Bond Fund	-	5,009,566	5,009,566
Designated Funds	-	172,568	172,568
TOTAL GENERAL GOVERNMENT	**$ 16,674,440**	**$ 14,506,434**	**$ 31,180,874**
JUDICIAL - COURTS			
Court Administration	$ 4,667,912	$ 468,024	$ 5,135,936
Jury Management	477,638	12,000	489,638
District Justices	2,520,916	1,142,400	3,663,316
Domestic Relations	(513,701)	5,429,613	4,915,912
Law Library	54,453	-	54,453
Pretrial Services	204,493	386,000	590,493
Adult Probation	2,562,737	1,470,587	4,033,324
Juvenile Probation	1,341,656	108,095	1,449,751
Capital Outlay	75,000	-	75,000
County Contingency	549,300	-	549,300
Capital Reserve Fund		169,329	169,329
TOTAL JUDICIAL - COURTS	**$ 11,940,404**	**$ 9,186,048**	**$ 21,126,452**
COURT-RELATED			
Public Defender	$ 3,757,002	$ 185,350	$ 3,942,352
District Attorney	5,210,248	2,843,459	8,053,707
Prothonotary	1,739,390	1,006,950	2,746,340
Sheriff	5,067,111	964,860	6,031,971
Capital Outlay	22,373	14,900	37,273
County Contingency	233,000	-	233,000
TOTAL COURT-RELATED	**$ 16,029,124**	**$ 5,015,519**	**$ 21,044,643**

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
PUBLIC SAFETY			
MC Fire and Police	$ 3,000	$ -	$ 3,000
Emergency Management	725,708	400,640	1,126,348
MC Waste Management Program	-	60,110	60,110
MC Control Center	291,887	5,569,466	5,861,353
County Contingency	281,700	-	281,700
Capital Reserve Fund		261,174	261,174
TOTAL PUBLIC SAFETY	**$ 1,302,295**	**$ 6,291,390**	**$ 7,593,685**
CORRECTIONS			
Correctional Facility	$ 23,992,583	$ 843,940	$ 24,836,523
Capital Reserve Fund	-	195,000	195,000
TOTAL CORRECTIONS	**$ 23,992,583**	**$ 1,038,940**	**$ 25,031,523**
PUBLIC WORKS			
Vector Control	$ -	$ 148,131	$ 148,131
Monroe County Transportation Authority	294,829	-	294,829
Act 13 Bridge Impact	-	970,000	970,000
Sewage Fund	-	303,645	303,645
TOTAL PUBLIC WORKS	**$ 294,829**	**$ 1,421,776**	**$ 1,716,605**
HUMAN SERVICES			
Capital Reserve Fund	$ -	$ 26,500	$ 26,500
Aging	309,699	3,471,689	3,781,388
Children & Youth	4,500,000	21,261,506	25,761,506
Drug & Alcohol	28,662	783,483	812,145
COC Rapid Rehousing	313,371	-	313,371
Women's Resources	30,000	-	30,000
Monroe County Transportation Authority	-	678,224	678,224
MHDS	262,639		262,639
Human Services Grants	94,597	1,435,741	1,530,338
Pocono Mountains United Way	60,000	-	60,000
Career Link	-	1,222,299	1,222,299
TOTAL HUMAN SERVICES	**$ 5,598,968**	**$ 28,879,442**	**$ 34,478,410**
CULTURE & RECREATION			
County Allocations	$ 71,800	$ -	$ 71,800
Capital Reserve Fund	-	23,897	23,897
Tourism	-	1,582,700	1,582,700
Local Share Account - NCC	-	2,400,300	2,400,300
TOTAL CULTURE & RECREATION	**$ 71,800**	**$ 4,006,897**	**$ 4,078,697**
CONSERVATION & DEVELOPMENT			
Conservation District	$ 1,141,092	$ 871,942	$ 2,013,034
Penn State Agricultural Extension	328,285	-	328,285
Economic Development	525,000	-	525,000
County Contingency	19,000	-	19,000
McMichael Creek	-	2,661	2,661
Affordable Housing	-	300,000	300,000
Act 13 Open Space/ Gas Well Fees	-	941,752	941,752
Act 42 Gaming	-	2,611,580	2,611,580
TOTAL CONSERVATION & DEVELOPMENT	**$ 2,013,377**	**$ 4,727,935**	**$ 6,741,312**
DEBT SERVICE	**$ 7,856,746**	**$ 300,000**	**$ 8,156,746**
TOTAL BUDGET	**$ 85,774,566**	**$ 75,374,381**	**$ 161,148,947**

COUNTY OF MONROE
2027 OPERATING BUDGET SUMMARY

	2026 ADOPTED BUDGET	2027 PROPOSED BUDGET	$ CHANGE	% CHANGE	% OF BUDGET
REVENUES					
Operating					
Real Estate Taxes	$ 77,849,298	$ 78,131,386	$ 282,088	0.4%	50.45%
Licenses & Permits	26,500	29,500	3,000	11.3%	0.02%
Grants & Reimbursements	32,384,373	35,884,177	3,499,804	10.8%	23.17%
Departmental Revenues	22,837,552	24,337,462	1,499,910	6.6%	15.71%
Investment Income	1,913,615	1,817,873	(95,742)	-5.0%	1.17%
Other Revenues	1,603,377	3,063,361	1,459,984	91.1%	1.98%
Interfund Transfers	3,458,846	5,099,716	1,640,870	47.4%	3.29%
General Fund Appropriation	2,485,025	6,519,445	4,034,420	***	4.21%
Total Revenues	**$ 142,558,586**	**$ 154,882,920**	**$ 12,324,334**	**8.6%**	**100.00%**
EXPENDITURES					
Operating					
Personnel Wages & Overtime	$ 48,609,029	$ 51,754,334	$ 3,145,305	6.5%	33.42%
Health Care	12,770,058	$ 13,484,828	714,770	5.6%	8.71%
Retirement	4,725,000	$ 5,500,000	775,000	16.4%	3.55%
Other Fringe Benefits	4,707,368	$ 5,021,614	314,246	6.7%	3.24%
Subsidies	2,644,200	$ 2,776,968	132,768	5.0%	1.79%
Operating	4,306,287	$ 4,495,748	189,461	4.4%	2.90%
Purchase Services	18,886,142	$ 23,023,619	4,137,477	21.9%	14.87%
Other Operating	10,474,882	$ 11,877,408	1,402,526	13.4%	7.67%
Materials & Supplies	2,952,616	$ 2,913,768	(38,848)	-1.3%	1.88%
Project Expenditures	13,181,184	$ 14,144,567	963,383	7.3%	9.13%
Non-operating Expenditure	4,928,171	$ 4,169,645	(758,526)	-15.4%	2.69%
Capital Outlay	634,110	$ 1,510,968	876,858	138.3%	0.98%
Interfund Transfers	5,631,095	$ 6,052,707	421,612	7.5%	3.91%
Debt Service	8,108,444	$ 8,156,746	48,302	0.6%	5.27%
Total Expenditures	**$ 142,558,586**	**$ 154,882,920**	**$ 12,324,334**	**8.6%**	**100.00%**