

COUNTY OF MONROE

2026 ADOPTED BUDGET



December 17, 2025

COUNTY OF MONROE

2026 ADOPTED BUDGET HIGHLIGHTS

The Board of Commissioners presents the 2026 Budget for Monroe County in the amount of \$151.5 million, including a general fund budget of \$89.2 million.

MILLAGE

The County millage rate will remain at 5.4773 mils; 4.9177 mils will be utilized for general purposes, and 0.5596 mils are designated for debt service obligation.

PERSONNEL

Monroe County is now in the second year of implementing our recently adopted Archer Study. In January of 2025, the County approved a 3% Cost-of-Living Adjustment (COLA), which took effect prior to the implementation of the Archer Study in March. This study aligned our salary structure with current market data drawn from fourteen points of comparison, including other fourth-class counties, local school districts, higher education institutions, and regional service providers.

With the 3% COLA applied in 2025 and the updated salary grid confirmed to be highly competitive, 2026 wage increases will occur on an employee's anniversary date and will be based on their time in position.

Monroe County will adopt a revised residual longevity policy effective 1/01/2026. The policy will provide \$250.00 in year 5 on an employee's anniversary date, with increases of \$25.00 per year up to year 10 where the longevity bonus will be \$500. This will continue through year 20 when the longevity bonus will maximize at \$1,000. Subsequent longevity bonuses of \$1,000 will be paid every 5 years through year 40.

Seventeen full-time positions are approved in the following departments: Commissioners, Conservation District, Courts, District Attorney, Planning, Public Defender, and Tax Assessment, four of which are fully funded with sources other than the General Fund. One temporary internship position is approved in the Archives Department.

GENERAL INFORMATION

The current Long Term Debt obligation at 12/31/2025 is \$110,231,408 (P - \$83,330,000; I - \$26,901,408) and estimated to be \$102,126,565 at 12/31/2026 (P - \$78,435,000; I - \$23,691,565)

Retirement costs are budgeted at \$4,725,000, \$175,000 less than budgeted in 2025. This is \$223,677 more than the actual 2025 contribution.

CAPITAL EXPENDITURES

Computer Capital	\$337,970
Capital Equipment, including contingency items	<u>372,530</u>
Total Capital Budget	<u>\$ 710,500</u>

Budgets for Capital Reserve & Projects total \$8,752,623 and include:

• General County Building Maintenance & Improvements	\$ 100,000
• Correctional Facility: Lot Seal Coating, Boiler & ADA Compliant Access	\$ 350,564
• Repairs to Various Facilities, Buildings & Heat Pumps	\$ 176,049
• Loder Building Attic Duct Work	\$ 26,500
• Public Safety Center Parking Lot repairs and paving	\$ 44,000
• Control Center Capital/Building Maintenance Reserve	\$ 59,870
• McMichaels Creek repair reserve	\$ 2,661
• Park & Recreation Field Improvements	\$ 20,897
• Courthouse Expansion Bond: Contracts, Engineering, FFE & Other	\$ 899,993
• Capital Projects Bond: Reassessment, Water/Well System & Parking Deck	\$ 7,072,089

GRANT REVENUE totals \$31.6 million:

\$ 25.25 million for Health & Human Services
\$ 1.71 million for Public Safety
\$ 3.97 million for Courts & Court Related Services
\$ 592,570 for Elections
\$ 101,500 for General Government

**COUNTY OF MONROE
2026 BUDGET**

GENERAL FUND REVISIONS

Revenue

The revenue budget decreased in the amount of \$126,655 from \$89,327,702 to \$89,201,047

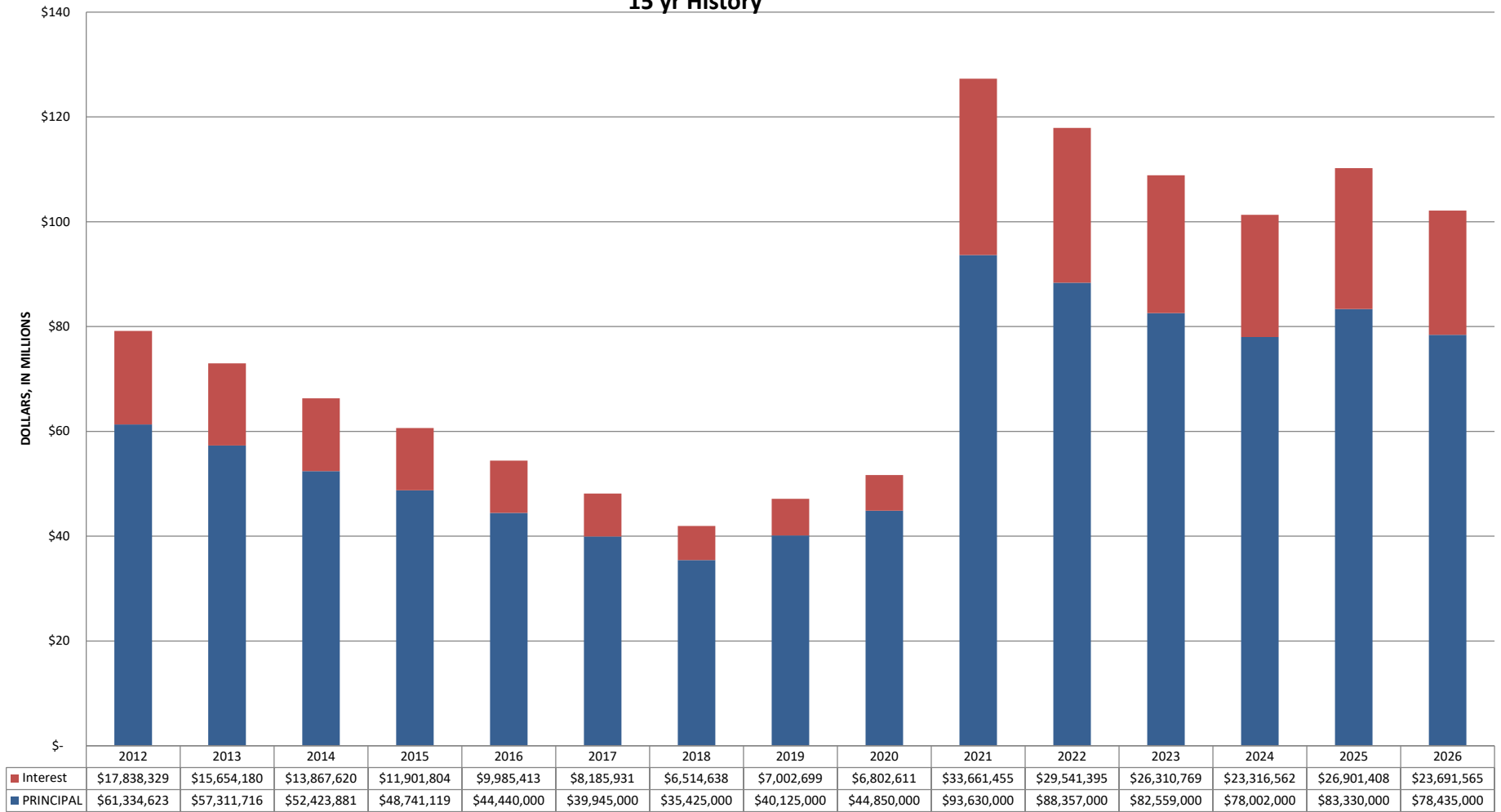
➤ Contribution from Fund Balance	Decrease in General Fund Contribution	\$ (132,068)
➤ Conservation	Decrease in Expense Reimbursement	\$ (315)
➤ Vector Control	Increase in Grant Revenue	<u>\$ 5,728</u>
		<u><u>\$ (126,655)</u></u>

Expenses

The expense budget decreased in the amount of \$126,655 from \$89,327,702 to \$89,201,047

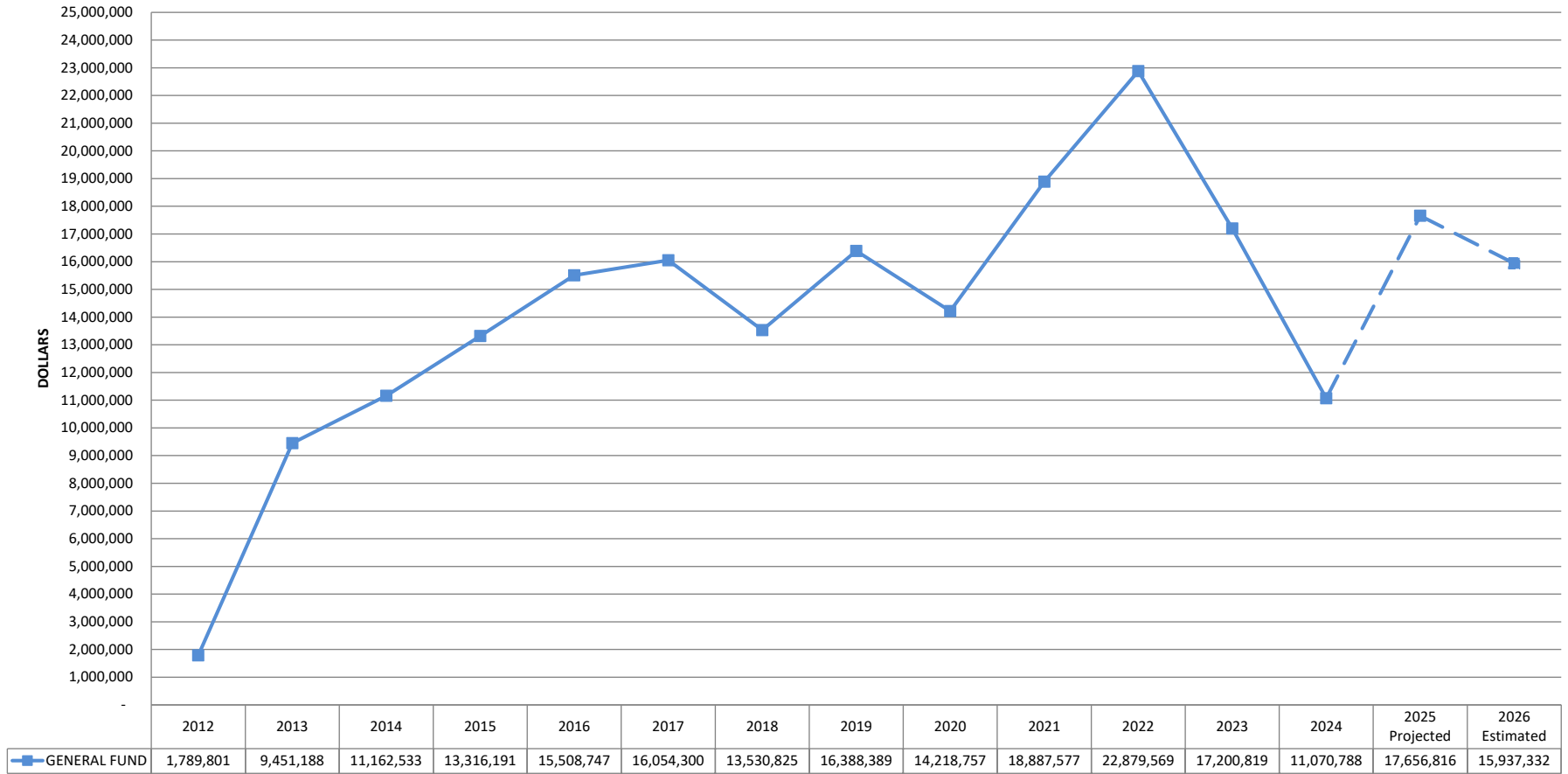
➤ Courts	Increase in Grant Expenses, Photocopy & Capital	\$ 20,565
➤ Courts	Increase in Wages & Benefits	\$ 13,777
➤ Emergency Management	Increase in Capital Expenditures	\$ 69,000
➤ Fleet Vehicles	Increase in Vehicle Lease Expense	\$ 9,108
➤ GF DRO Match	Increase in Transfer to Fund 157	\$ 5,302
➤ Various Departments	Increase in Other Operating & Project Expenditures	\$ 5,909
➤ Vector Control	Increase in Mosquito Borne Disease Control Grant	\$ 5,728
➤ Contingency	Decrease in Wages & Benefits and Other Contracted Services	\$(133,355)
➤ Information Services	Decrease in Capital Expenditures	\$(6,240)
➤ Various Departments	Decrease in Wages & Benefits	<u>\$(116,449)</u>
		<u><u>\$ (126,655)</u></u>

MONROE COUNTY
Total Outstanding Bond Principal & Interest
15 yr History

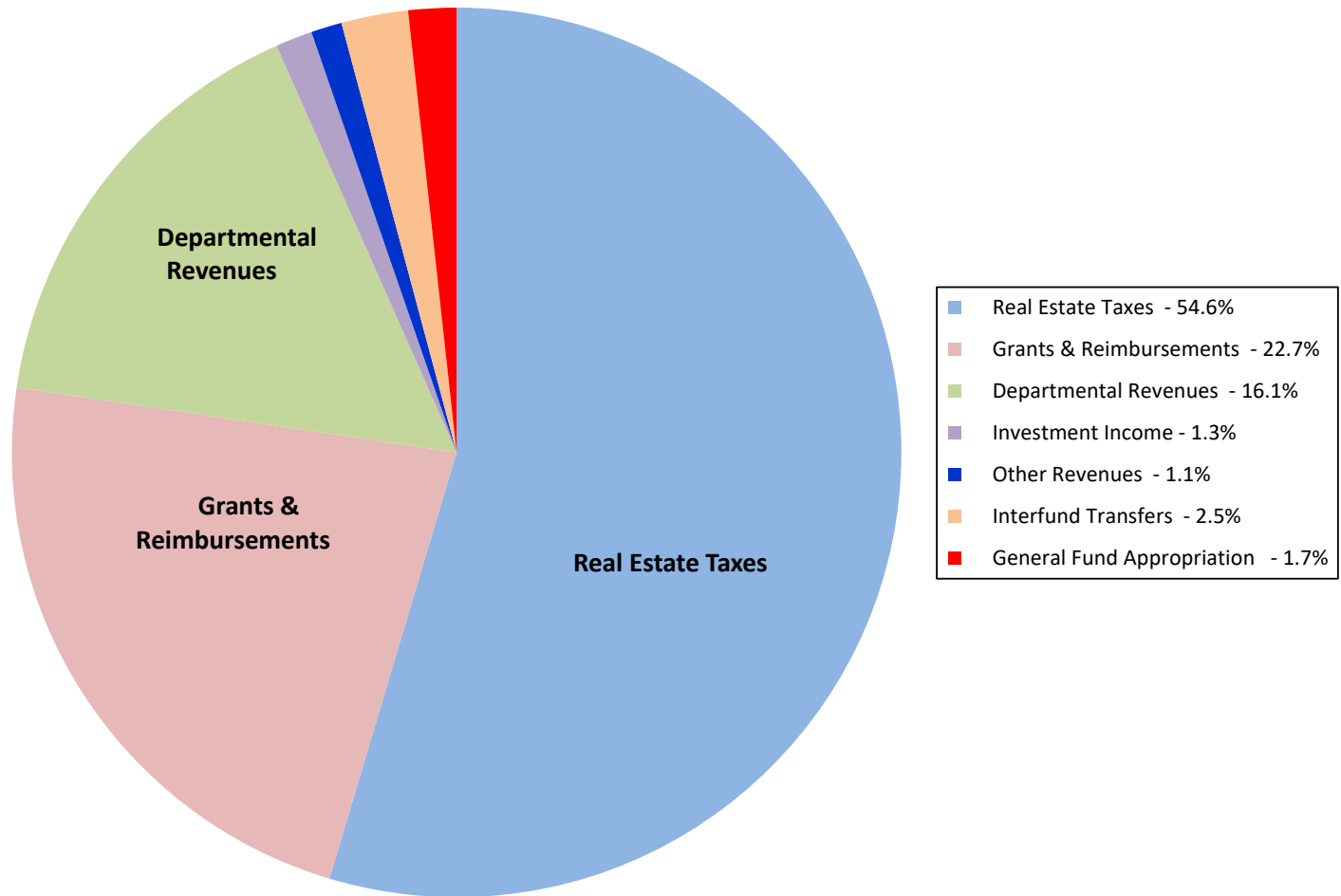


DECEMBER 31ST

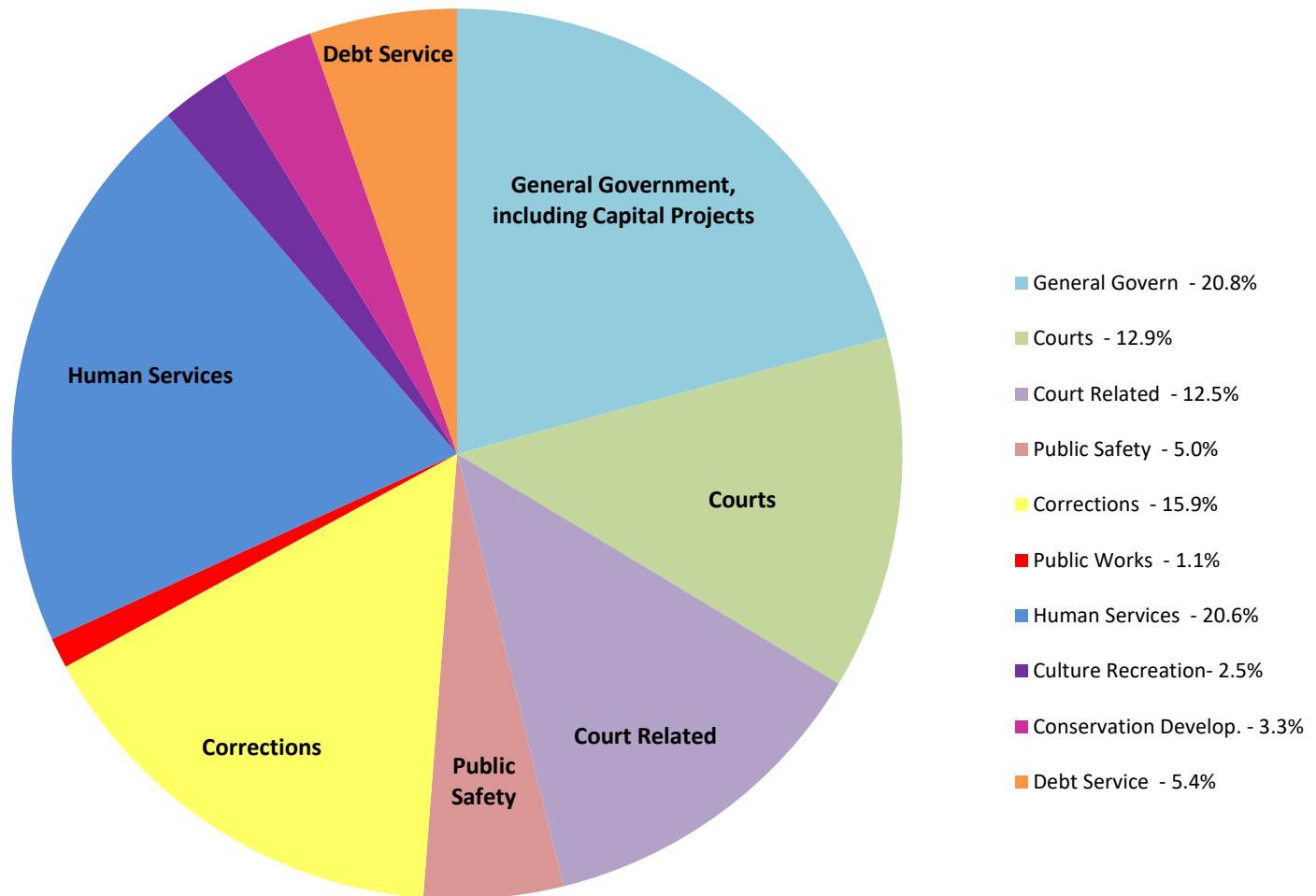
County of Monroe Fund Balance for General Fund Use



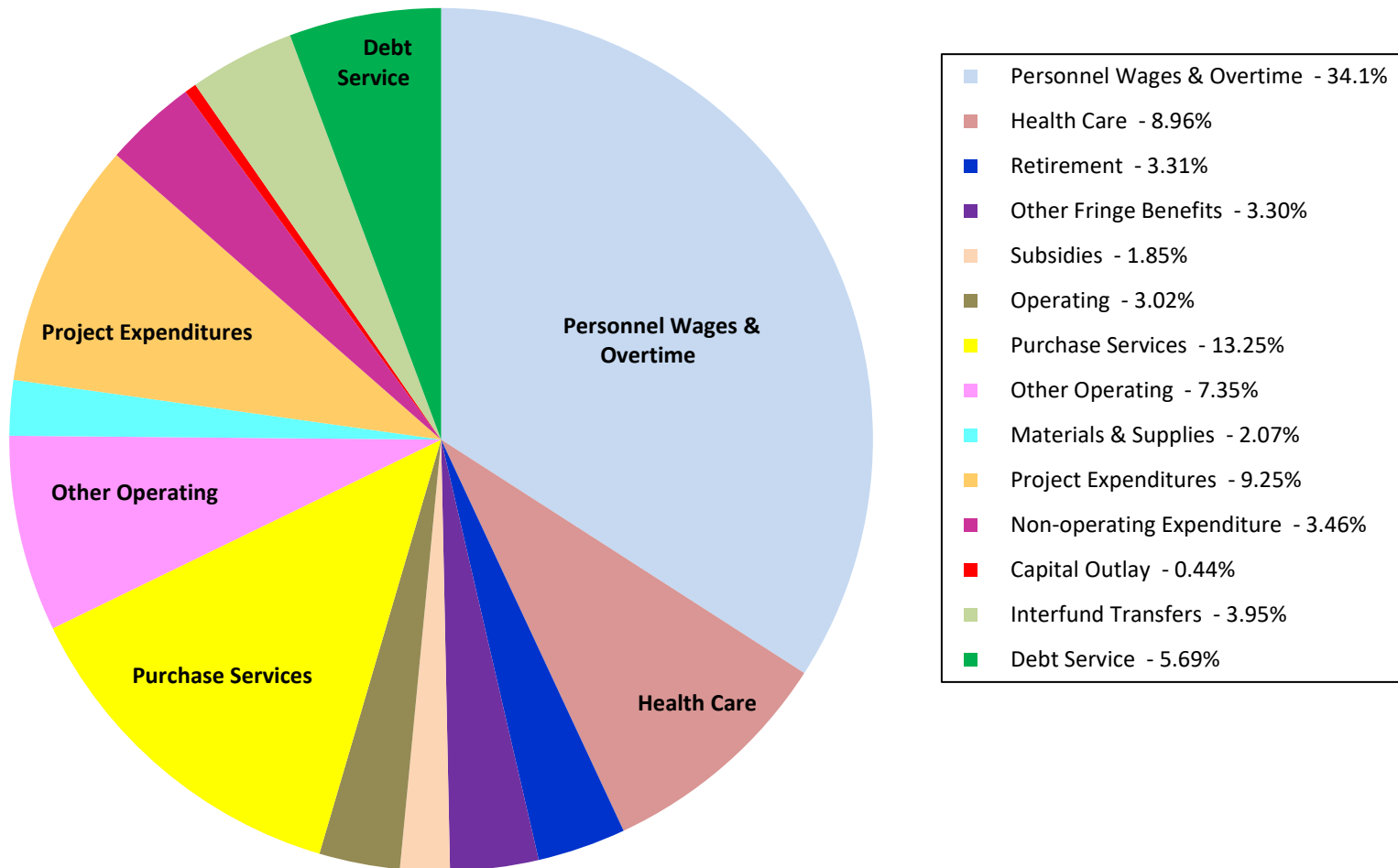
2026 BUDGETED REVENUE - ALL FUNDS



COUNTY OF MONROE 2026 BUDGET BY FUNCTION



2026 BUDGETED EXPENDITURES



COUNTY OF MONROE
2026 REVENUE & EXPENSE BUDGET SUMMARY
CONSOLIDATED BUDGET BY FUND

	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	2026 ADOPTED BUDGET	VARIANCE 2026 Adopted vs 2025 Adopted	% CHANGE
GENERAL FUND					
Real Estate Taxes	\$ 71,353,810	\$ 70,040,854	\$ 70,040,854	\$ (1,312,956)	-1.8%
Departmental Revenue	7,723,503	8,325,865	8,325,865	602,362	7.8%
Grants & Other Sources	7,902,089	8,343,890	8,349,303	447,214	5.7%
Contribution from Fund Balance	-	2,617,093	2,485,025	2,485,025	****
TOTAL GENERAL FUND	\$ 86,979,402	\$ 89,327,702	\$ 89,201,047	\$ 2,221,645	2.6%
SPECIAL REVENUE FUNDS					
Domestic Relations	\$ 2,838,191	\$ 3,363,032	\$ 3,378,035	\$ 539,844	19.0%
Affordable Housing	300,000	300,000	300,000	-	0.0%
Children & Youth	17,111,855	17,127,291	17,889,153	777,298	4.5%
Aging	3,644,909	3,566,665	3,566,665	(78,244)	-2.1%
Corrections	700,000	700,673	700,673	673	0.1%
General Government	12,005	12,005	12,005	-	0.0%
Human Services	3,617,599	4,371,609	4,371,609	754,010	20.8%
Conservation	1,880,141	1,961,855	1,961,855	81,714	4.3%
Culture & Recreation	1,375,000	1,388,995	1,388,995	13,995	1.0%
Judicial Related	774,190	771,976	771,976	(2,214)	-0.3%
Public Safety	9,838,871	6,127,690	6,127,690	(3,711,181)	-37.7%
Public Works	1,767,849	1,623,837	1,623,837	(144,012)	-8.1%
Gaming Funds	2,400,300	2,400,300	2,400,300	-	0.0%
ERAP Grant	2,248,672	-	-	(2,248,672)	-100.0%
Sewage Treatment	281,500	301,500	301,500	20,000	7.1%
Designated Funds	437,201	454,802	454,802	17,601	4.0%
TOTAL SPECIAL REVENUE FUNDS	\$ 49,228,283	\$ 44,472,230	\$ 45,249,095	\$ (3,979,188)	-8.1%
DEBT SERVICE FUND	\$ 7,554,105	\$ 8,108,444	\$ 8,108,444	\$ 554,339	7.3%
TOTAL OPERATING FUNDS	\$ 143,761,790	\$ 141,908,376	\$ 142,558,586	\$ (1,203,204)	-0.8%
CAPITAL RESERVE FUND	\$ 677,838	\$ 780,541	\$ 780,541	\$ 102,703	15.2%
CAPITAL IMPROVEMENT FUND	2,421,570	7,972,082	7,972,082	5,550,512	229.2%
OPERATING RESERVE FUND	250,000	250,000	250,000	-	0.0%
TOTAL CAPITAL FUNDS	\$ 3,349,408	\$ 9,002,623	\$ 9,002,623	\$ 5,653,215	168.8%
TOTAL BUDGET	\$ 147,111,198	\$ 150,910,999	\$ 151,561,209	\$ 4,450,011	3.0%
LIQUID FUELS BUDGET	\$ 457,167	\$ 467,500	\$ 467,500	\$ 10,333	2.3%
INCLUDED IN THE TOTAL BUDGET ARE					
ALLOCATED COSTS FOR:					
WORKERS' COMPENSATION	\$ 865,000	\$ 865,000	\$ 865,000	\$ -	0.0%
CENTRAL MAIL & PHOTOCOPY	286,340	295,000	301,240	14,900	5.2%
PUBLIC LIABILITY	1,222,864	1,336,641	1,336,641	113,777	9.3%
HEALTH CARE	12,470,317	13,095,900	13,095,900	625,583	5.0%
ANNUAL RETIREMENT CONTRIBUTION	4,900,000	4,725,000	4,725,000	(175,000)	-3.6%

COUNTY OF MONROE
2026 BUDGET
USES OF TAX DOLLARS BY FUNCTION

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
GENERAL GOVERNMENT			
Commissioners & Fiscal Affairs	\$ 2,342,503	\$ 227,689	\$ 2,570,192
Voter Registration	632,994	602,470	1,235,464
Controller	960,631	-	960,631
Assessment	1,520,795	267,400	1,788,195
Tax Collectors	445,926	-	445,926
Tax Claim	(1,583,032)	2,516,000	932,968
Treasurer	(1,134,626)	1,582,295	447,669
Purchasing	201,203	27	201,230
Register & Recorder	(597,076)	1,731,950	1,134,874
Human Resources	657,543	50	657,593
Planning	730,867	143,350	874,217
Department of Information Services	6,230,867	242,185	6,473,052
Veterans Affairs	273,981	185	274,166
Maintenance	3,089,805	50,510	3,140,315
Coroner	1,119,964	98,295	1,218,259
Fleet Vehicles	485,259	-	485,259
Workers Comp	(11,000)	36,000	25,000
Health Care & Retirement	63,578	-	63,578
Public Liability	22,500	-	22,500
Capital Outlay	15,000	-	15,000
County Contingency	5,000	-	5,000
Capital Reserve Fund	-	231,079	231,079
Operating Reserve Fund	-	250,000	250,000
Capital Bond Fund	-	7,972,082	7,972,082
Designated Funds	-	62,802	62,802
TOTAL GENERAL GOVERNMENT	\$ 15,472,682	\$ 16,014,369	\$ 31,487,051
JUDICIAL - COURTS			
Court Administration	\$ 4,137,511	\$ 374,936	\$ 4,512,447
Jury Management	471,228	-	471,228
District Justices	2,129,886	1,124,400	3,254,286
Domestic Relations	137,990	4,158,035	4,296,025
Law Library	51,334	-	51,334
Pretrial Services	252,723	345,600	598,323
Adult Probation	2,346,150	1,498,541	3,844,691
Juvenile Probation	1,267,815	108,095	1,375,910
Capital Outlay	8,102	6,898	15,000
County Contingency	989,430	32,500	1,021,930
Capital Reserve Fund	-	40,000	40,000
TOTAL JUDICIAL - COURTS	\$ 11,792,169	\$ 7,689,005	\$ 19,481,174
COURT-RELATED			
Public Defender	\$ 3,307,143	\$ 98,304	\$ 3,405,447
District Attorney	4,913,284	1,714,355	6,627,639
Prothonotary	1,725,349	1,019,150	2,744,499
Sheriff	4,806,649	860,425	5,667,074
Capital Outlay	35,400	-	35,400
County Contingency	507,500	-	507,500
TOTAL COURT-RELATED	\$ 15,295,325	\$ 3,692,234	\$ 18,987,559

	GENERAL FUND & TAX SUPPORT	GRANTS & OTHER SOURCES	TOTAL BUDGET
PUBLIC SAFETY			
MC Fire and Police	\$ 3,000	\$ -	\$ 3,000
Emergency Management	813,957	253,901	1,067,858
MC Waste Management Program	-	35,565	35,565
MC Control Center	265,352	6,127,690	6,393,042
Capital Outlay	-	54,280	54,280
Capital Reserve Fund		108,840	108,840
TOTAL PUBLIC SAFETY	\$ 1,082,309	\$ 6,580,276	\$ 7,662,585
CORRECTIONS			
Correctional Facility	\$ 22,913,739	\$ 774,757	\$ 23,688,496
Capital Reserve Fund	-	350,564	350,564
TOTAL CORRECTIONS	\$ 22,913,739	\$ 1,125,321	\$ 24,039,060
PUBLIC WORKS			
Vector Control	\$ -	\$ 141,676	\$ 141,676
Monroe County Transportation Authority	259,921	-	259,921
Act 13 Bridge Impact	-	970,000	970,000
Sewage Fund	-	301,500	301,500
TOTAL PUBLIC WORKS	\$ 259,921	\$ 1,413,176	\$ 1,673,097
HUMAN SERVICES			
Capital Reserve Fund	\$ -	\$ 26,500	\$ 26,500
Aging	300,000	3,566,665	3,866,665
Children & Youth	4,000,000	17,889,153	21,889,153
Drug & Alcohol	28,662	1,187,893	1,216,555
COC Rapid Rehousing	312,561	-	312,561
Women's Resources	27,500	-	27,500
Monroe County Transportation Authority	-	653,837	653,837
MHDS	238,651	-	238,651
Human Services Grants	-	1,657,529	1,657,529
Pocono Healthy Comm Alliance	60,000	-	60,000
Career Link	-	1,213,626	1,213,626
TOTAL HUMAN SERVICES	\$ 4,967,374	\$ 26,195,203	\$ 31,162,577
CULTURE & RECREATION			
County Allocations	\$ 45,500	\$ -	\$ 45,500
Capital Reserve Fund	-	20,897	20,897
Tourism	-	1,388,995	1,388,995
Local Share Account - NCC	-	2,400,300	2,400,300
TOTAL CULTURE & RECREATION	\$ 45,500	\$ 3,810,192	\$ 3,855,692
CONSERVATION & DEVELOPMENT			
County Allocations	\$ 25,300	\$ -	\$ 25,300
Conservation District	1,090,748	845,173	1,935,921
Penn State Agricultural Extension	313,233	-	313,233
Economic Development	565,000	-	565,000
McMichael Creek	-	2,661	2,661
Affordable Housing	-	300,000	300,000
Act 13 Open Space/ Gas Well Fees	-	798,207	798,207
Act 42 Gaming	-	1,163,648	1,163,648
TOTAL CONSERVATION & DEVELOPMENT	\$ 1,994,281	\$ 3,109,689	\$ 5,103,970
DEBT SERVICE	\$ 7,808,444	\$ 300,000	\$ 8,108,444
TOTAL BUDGET	\$ 81,631,744	\$ 69,929,465	\$ 151,561,209

COUNTY OF MONROE
2026 OPERATING BUDGET SUMMARY

	2025	2026	2026	ADOPTED
	ADOPTED	PROPOSED	ADOPTED	VARIANCE
	BUDGET	BUDGET	BUDGET	
REVENUES				
Operating				
Real Estate Taxes	\$ 78,607,915	\$ 77,849,298	\$ 77,849,298	\$ (758,617)
Licenses & Permits	26,500	26,500	26,500	-
Grants & Reimbursements	35,183,587	31,607,082	32,384,373	(2,799,214)
Departmental Revenues	22,081,357	22,837,867	22,837,552	756,195
Investment Income	1,827,017	1,913,615	1,913,615	86,598
Other Revenues	1,555,024	1,603,377	1,603,377	48,353
Interfund Transfers	4,480,390	3,453,544	3,458,846	(1,021,544)
General Fund Appropriation	-	<u>2,617,093</u>	<u>2,485,025</u>	<u>2,485,025</u>
Total Revenues	<u>\$ 143,761,790</u>	<u>\$ 141,908,376</u>	<u>\$ 142,558,586</u>	<u>\$ (1,203,204)</u>
EXPENDITURES				
Operating				
Personnel Wages & Overtime	\$ 45,714,746	\$ 48,762,555	\$ 48,609,029	\$ 2,894,283
Health Care	12,428,555	12,833,241	12,770,058	341,503
Retirement	4,900,000	4,725,000	4,725,000	(175,000)
Other Fringe Benefits	4,407,758	4,713,427	4,707,368	299,610
Subsidies	2,644,200	2,644,200	2,644,200	-
Operating	4,297,963	4,306,287	4,306,287	8,324
Purchase Services	20,928,994	18,895,142	18,886,142	(2,042,852)
Other Operating	9,819,184	10,452,143	10,474,882	655,698
Materials & Supplies	2,744,526	2,952,871	2,952,616	208,090
Project Expenditures	15,680,588	12,393,352	13,181,184	(2,499,404)
Non-operating Expenditure	6,205,377	4,928,171	4,928,171	(1,277,206)
Capital Outlay	803,828	567,750	634,110	(169,718)
Interfund Transfers	5,631,966	5,625,793	5,631,095	(871)
Debt Service	7,554,105	8,108,444	8,108,444	554,339
Total Expenditures	<u>\$ 143,761,790</u>	<u>\$ 141,908,376</u>	<u>\$ 142,558,586</u>	<u>\$ (1,203,204)</u>