

# 2023



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**COUNTY** *of* **UNION**  
PENNSYLVANIA

## 2023 General Fund Budget Report

*Budget totals \$21.6 million for all operations and services*

# Introduction Letter

Dear County Commissioners:

Union County Finance would like to introduce the 2023 Union County adopted budget. Listed below are explanations of the differences in expense and revenue from the 2022 adopted budget to the 2023 adopted budget. The General Fund adopted budget for 2023 is \$21,631,194 which represents a \$1,906,103 decrease in expenses from the 2022 adopted budget.

The attributing factors:

- Eligible employees will receive a step increase (avg. 2.5%), 1% base salary adjustment and employees with 20+ years of service and are at the end of their pay scale will receive a \$1,000 base salary adjustment resulting in an increase of approximately \$301,389.
- Medical insurance premiums increased by 8.5%.
- Position changes include: one new position was added to the Judicial department, eliminated the salaried warden position by appointing the Sheriff as Warden in a dual role, added a deputy warden position, and eliminated a half-time position in the Veterans Affairs department.
- The County Maintenance department expenses decreased by \$271,000 by using American Rescue Plan Act (ARPA) funds for scheduled 2023 building renovations.
- The Tax Collection department is decreased by \$48,500 due to fidelity bond expenses and Capital equipment being purchased in 2022.
- The Prothonotary department decreased by \$118,000 due to budgeting software purchase and installation in 2022.
- The Judicial department is showing an increase of \$21,000 due to adding a Law Clerk position.
- A decrease in professional service and the elimination of a half-time position reduced the Resource Center budget by \$123,500 for 2023.
- The Jail department is budgeted for an increase of \$295,500 due to the expectation of housing Union County prisoners in other counties and increased food costs. This change also includes savings due to the offset of a combined Sheriff/Warden position and adding a deputy warden position at a lower classification.
- The Children and Youth department budget decreased by 10% due to a reduction in Care and Service expenses.
- Bridge Projects are anticipated to increase by \$2,828,000 due to higher replacement costs in 2023. Revenue received from state and federal funds will offset the expense increase.
- Other County Agency department decreased by \$4,355,500 due to allocating ARPA funds in 2022.
- Capital projects show a net increase in expense for the 2023 adopted budget of \$2,085,968 up from the adopted 2022 budget.

In the adopted 2023 budget the County's revenue decreased by \$1,906,103 from last year's adopted budget. The major differences in the adopted 2023 budget compared to last years adopted budget are listed below.

Major revenue decreases are listed below

- Revenue decrease is attributed to Coronavirus State and Local Fiscal Recovery Funds of \$4,362,883 received in 2022.
- A decrease in Other Revenue category is due to using \$1,765,291 of fund balance in 2023 to balance the budget compared to using \$2,124,944 in 2022.

The major increases in revenue are listed below.

- Tax revenue increase from new or renovated parcels.
- An increase in bridge grant funding due to anticipating higher bridge replacement activity.

Sincerely,

Jeffrey P. McClintock

Finance Director

## Highlights and Initiatives

- The adopted 2023 budget represents no increase in real estate taxes. A decrease in debt service millage of .50 mills thus eliminating the county debt is possible due to land sales at Great Streams Commons.
- Decreased revenues in General Fund Federal Grant budget category totaling \$1,564,465 (29.2%) compared to the 2022 Adopted Budget.
- The adopted 2023 budget includes a decrease of expenditures of \$1,906,103(8.81%) from the 2022 budget.
- The 2023 adopted budget reflects an operating budget of \$18,498,885, a capital budget of \$3,132,309, for a total of \$21,631,194.
- Maintains the general fund operating reserve of approximately 15.86%. This percentage falls within the range recommended by the Auditors which represents about 2 months of expenses.
- A decrease in federal grant funding of \$1,564,465.
- An increase in state grant funding due to bridge replacement expenses.
- Proposed budget includes an 8.5% increase in healthcare insurance premiums.
- Proposed position changes include: added one full-time Law Clerk position in the Judicial department, added Deputy Warden position, eliminated a salaried Warden position in the Jail, and eliminated a part-time administrative position in Veterans affairs.
- In 2023 budgeted major capital projects that includes replacing three bridges costing \$2,940,843.

## Executive Summary

The 2023 Adopted budget was developed by the Union County Board of Commissioners to improve service delivery to residents, streamline government, and invest in the county's future. The Union County general fund adopted budget for 2023 totals \$21.6 million for all operations and services. This total reflects a decrease of \$1,906,103 from the adopted 2022 budget. This budget represents a plan for revenues and expenditures that are results-oriented and operationally efficient.

The 2023 adopted budget supports the core and mandated functions required by state and federal law. This includes providing support for the Courts and Court-related operations, Corrections, Security, Emergency Management, Public Safety, and 911. Human Services encompasses Children and Youth, Mental Health Services, and Veterans' Affairs. Community and Taxpayer services include Tax Assessment, Voting Services, Geographic Information Systems, Resource Conservation, Planning, and Community & Economic Development. In addition, other line items are Administration, facilities operations, quality of life programs including farmland preservation, and library services.

The main source of revenue for the county budget is property taxes which represent 51.10% of all revenue. The property tax millage rate is 4.72 which includes 4.56 general fund millage and .16 for the public library for the 2023 adopted budget. The adopted millage rate equates to \$472 per \$100,000 of assessed property value. For example, a home with an assessed value of \$150,000 would owe \$708 for county taxes (not including municipal or school district taxes).

Other major sources of funding are from the state and federal government at 13.20% and 17.53% respectively and charges for services. Total projected revenues and expenditures for 2023 are \$21.6 million, which is a decrease from 2022.

The major decrease in revenue and expense is due to \$1,566,618 Emergency Renter Assistance Program (ERAP) passthrough dollars plus \$4,362,883 of American Rescue Plan Act (ARPA) funds received in 2022 and not available for the 2023 adopted budget.

# Tax Dollars (2023)

## What services are provided with General Fund tax dollars?

Courts and Corrections



Includes Court Administration, Prothonotary, District Attorney, Public Defender, District Magistrate Offices, Court-related Elected Officials, Day Reporting Center, Adult, and Juvenile Probation, Jail Operations, and Domestic Relations.

Community and Taxpayer Services



Includes Tax Assessment, Emergency Services, Geographic Information Services, Voting Services, Planning, Culture and Recreation, Community and Economic Development, and Natural Resource Conservation.

Administrative and Financial Services



Includes general government costs, Commissioners' Office, Treasurer's Office, Management Information Systems, general insurance costs, benefits and taxes, and administrative services charged back to the general fund.

Human Services



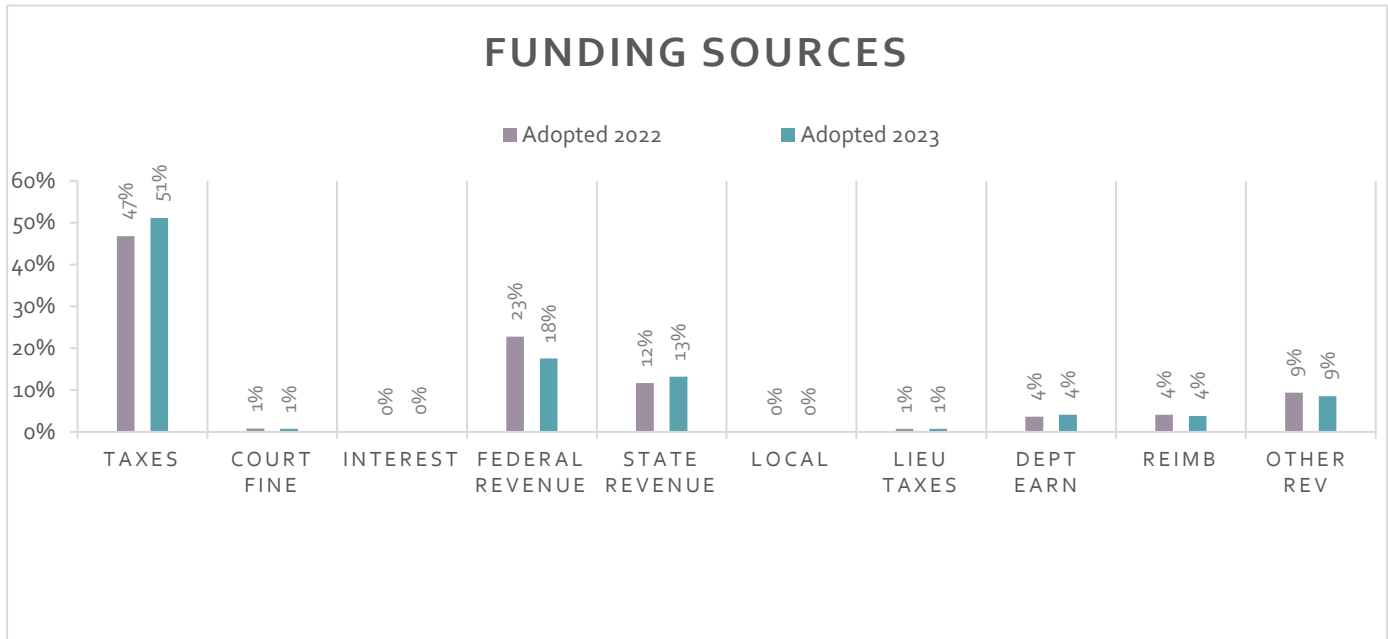
Includes Human Service and Children and Youth programs that provide support services within the community including Aging, Drug and Alcohol Treatment and Prevention, Mental Health, Early Intervention, Intellectual and Developmental Disabilities, Veterans Affairs, and other programs of this nature.

Other



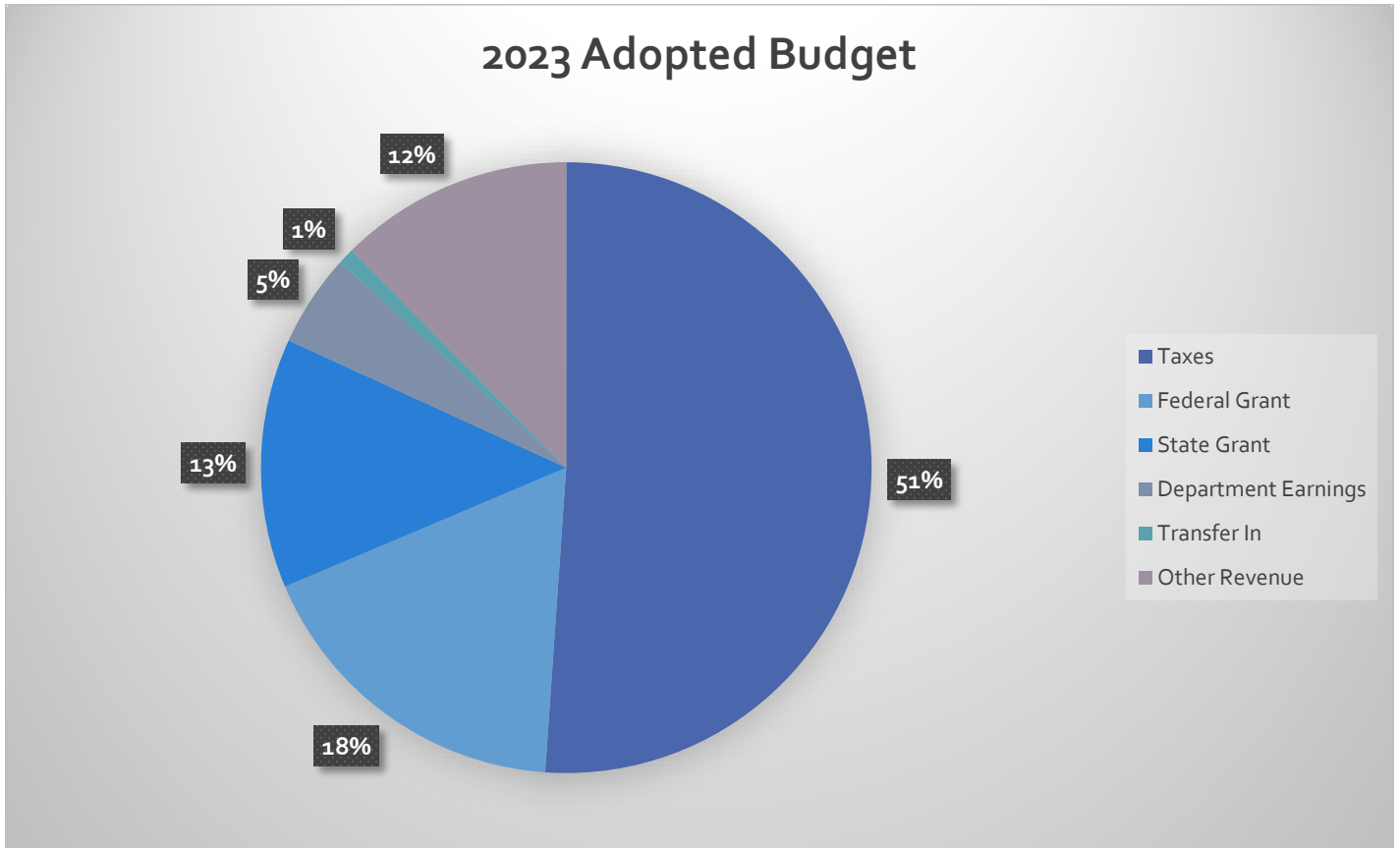
Represents property management, maintenance, operations, miscellaneous contributions, and debt service.

# General Fund Budget Summary



Funding Sources	Adopted 2022	2023 Adopted
Taxes	11,016,513.00	11,053,722.00
Court Fine	195,000.00	168,000.00
Interest	20,790.00	31,050.00
Federal Grant and Aid	5,357,058.00	3,792,593.00
State Grant and Aid	2,746,048.00	2,855,292.00
Local	0	0
Payments in Lieu of Taxes	167,536.00	165,686.00
Department Earnings	863,944.00	893,183.00
Reimbursement	962,084.00	817,997.00
Other Revenue	2,208,324.00	1,853,671.00
<b>Total Funding Sources</b>	<b>23,537,297.00</b>	<b>21,631,194.00</b>

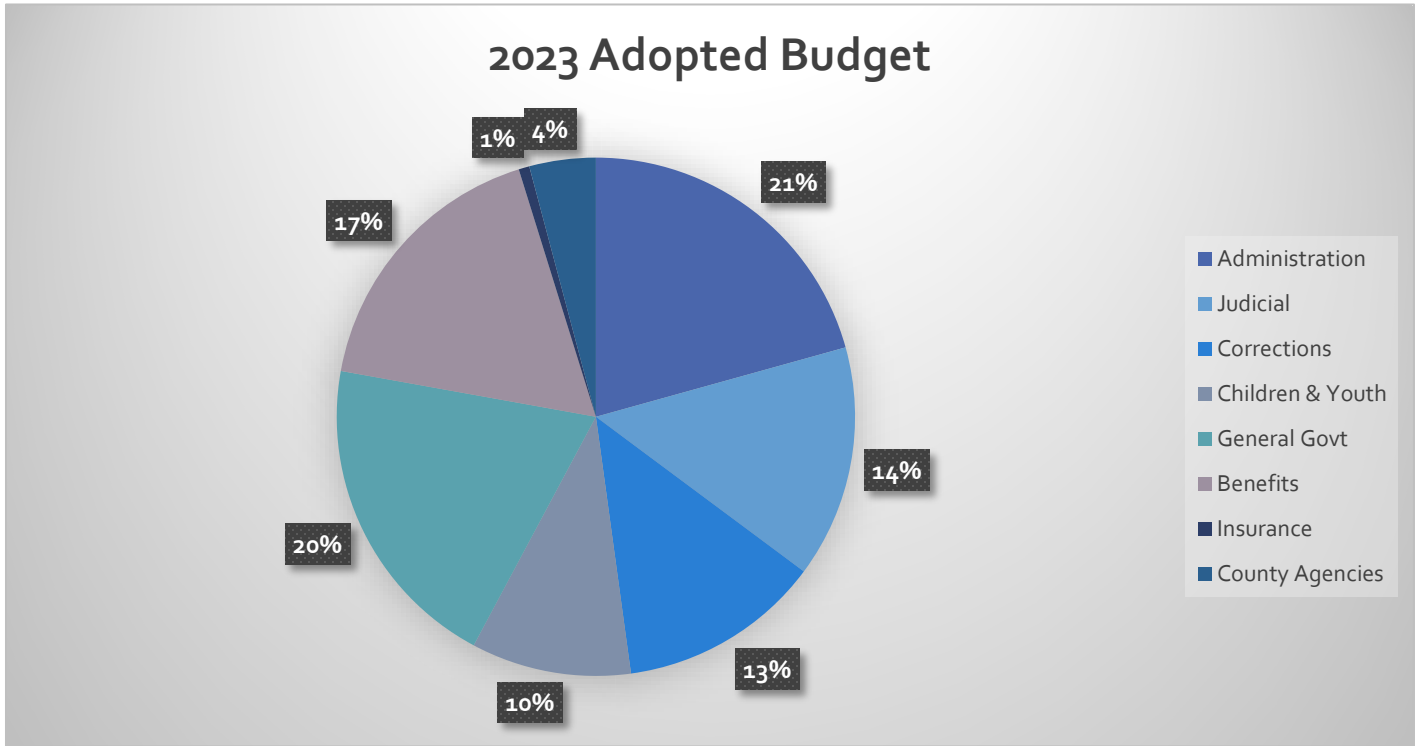
# Revenue by Major Category



Category	2022 Adopted	2023 Adopted
Taxes	11,016,513.00	11,053,722.00
Federal Grant	5,357,058.00	3,792,593.00
State Grant	2,746,048.00	2,855,292.00
Department Earnings	1,058,944.00	1,061,183.00
Transfer In	224,596.00	183,894.00
Other Revenue	3,134,138.00	2,684,510.00
<b>Total Revenue</b>	<b>23,537,297.00</b>	<b>21,631,194.00</b>



# Expenditures by Major Category



Expenditures	2022 Adopted	2023 Adopted
Administration	4,707,677.00	4,474,452.00
Judicial	3,342,508.00	3,134,905.00
Corrections	2,446,183.00	2,738,075.00
Children & Youth	2,370,871.00	2,158,194.00
General Government	1,530,734.00	4,330,228.00
Benefits	3,755,173.00	3,754,482.00
Insurance	133,750.00	145,200.00
County Agencies	5,250,401.00	895,658.00
<b>Total Expenditures</b>	<b>23,537,297.00</b>	<b>21,631,194.00</b>

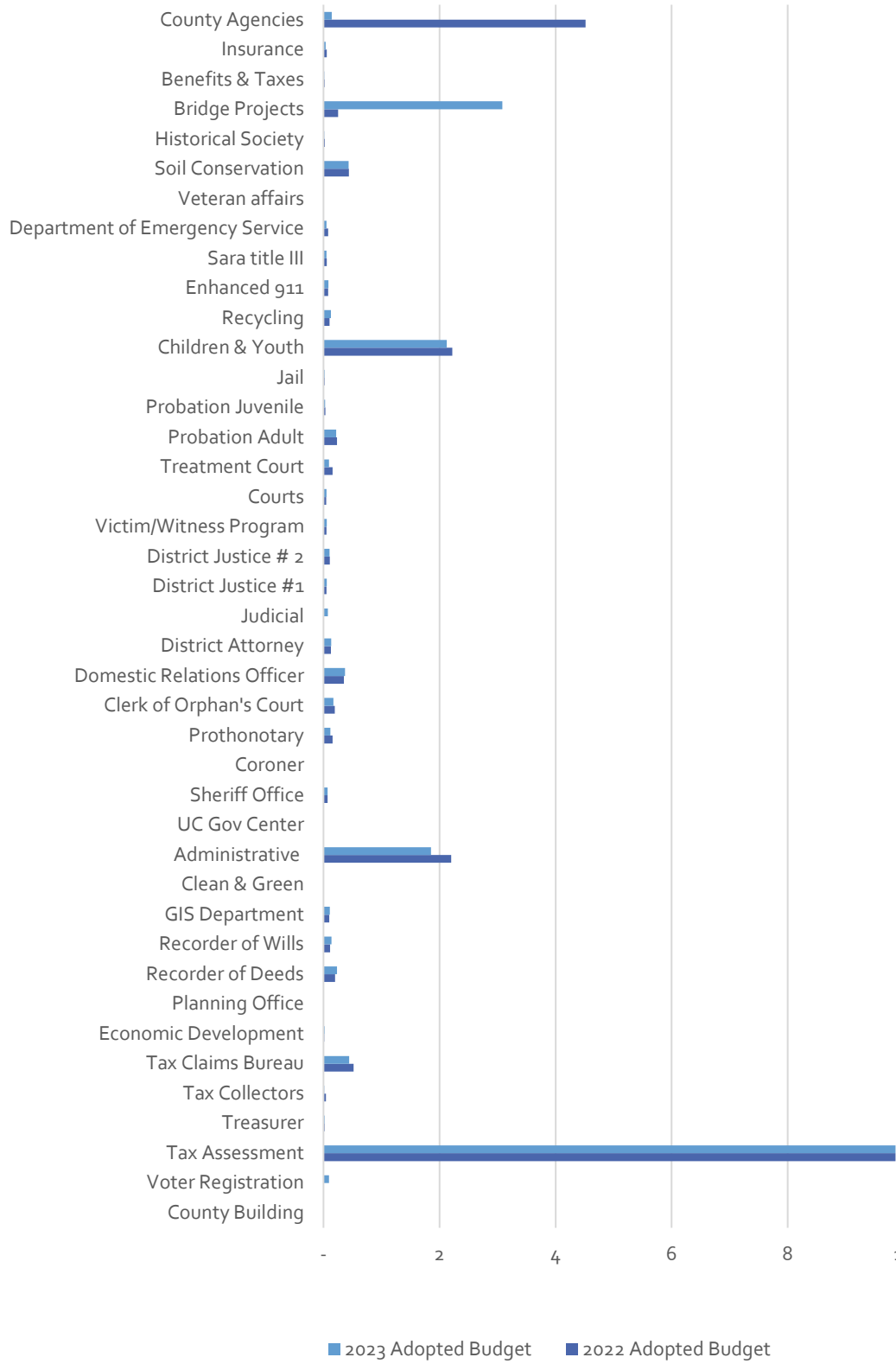
# Expenditures by Department

Department	2022 Adopted	2023 Adopted
Commissioners	475,445.00	493,274.00
Solicitor	10,000.00	2,750.00
County Building	837,437.00	640,169.00
Voter Registration	837,437.00	360,374.00
Tax Assessment	454,066.00	454,378.00
Finance	198,938.00	206,378.00
Treasurer	143,280.00	157,514.00
Tax Collectors	127,561.00	79,013.00
Tax Claims Bureau	68,300.00	66,475.00
Auditors	74,740.00	71,290.00
Economic Development	22,450.00	20,625.00
Planning Office	262,014.00	267,671.00
Recorder of Deeds	131,291.00	145,053.00
Recorder of Wills	85,990.00	93,053.00
GIS Department	225,456.00	245,805.00
Central	10,075.00	10,050.00
Administrative	750,935.00	723,310.00
MIS Department	273,235.00	255,037.00
Mifflinburg Government Building	78,810.00	42,260.00
Union County Government Center	177,170.00	139,973.00
<b>Total Admin</b>	<b>4,707,677.00</b>	<b>4,474,452.00</b>

Sheriff Office	648,622.00	621,039.00
Coroner	99,305.00	97,952.00
Prothonotary	376,212.00	236,050.00
Clerk of Orphan's Court	102,879.00	112,262.00
Domestic Relations Officer	396,470.00	418,007.00
Public Defender	246,564.00	257,845.00
District Attorney	526,681.00	542,376.00
Law Library	11,412.00	12,100.00
Judicial	156,170.00	159,604.00
District Justice #1	124,290.00	116,454.00
District Justice # 2	127,880.00	134,834.00
Victim/Witness Program	50,585.00	50,877.00
Jury Commissioner	7,650.00	7,550.00
Day Reporting Center	157,028.00	33,453.00
CJAB Program	2,347.00	150.00
Court Reporter	67,620.00	69,601.00
Courts	179,910.00	199,062.00
Union County Security	45,883.00	50,689.00
Clerk of Court- CMSU DUI	15,000.00	15,000.00
<b>Total Judicial</b>	<b>3,342,508.00</b>	<b>3,134,905.00</b>
Treatment Court	219,893.00	243,422.00
Probation Adult	569,196.00	550,744.00

Probation Juvenile	126,989.00	118,288.00
Jail	1,530,105.00	1,825,621.00
<b>Total Corrections</b>	<b>2,446,183.00</b>	<b>2,738,075.00</b>
Children & Youth	1,837,544.00	1,787,464.00
Juvenile Detention Home	6,000.00	3,000.00
Care in Institutions	46,000.00	50,000.00
Foster Family Services	481,327.00	317,730.00
<b>Total Children &amp; Youth</b>	<b>2,370,871.00</b>	<b>2,158,194.00</b>
Recycling	181,477.00	213,286.00
Enhanced 911	114,000.00	115,000.00
Sara title III	74,500.00	72,350.00
Department of Emergency Service	191,939.00	205,995.00
Veteran affairs	91,535.00	77,783.00
Penn State Extension	88,590.00	88,981.00
Soil Conservation	488,920.00	439,600.00
Historical Society	47,273.00	36,390.00
Bridge Projects	252,500.00	3,080,843.00
<b>Total General Government</b>	<b>1,530,734.00</b>	<b>4,330,228.00</b>
Benefits & Taxes	3,755,173.00	3,754,482.00
Insurance	133,750.00	145,200.00
County Agencies (includes SLFRF)	5,250,401.00	895,658.00
Debt Service	-	-
<b>Total</b>	<b>20,137,411.00</b>	<b>21,631,194.00</b>

## Revenue By Department



# Revenue by Department

<b>Department</b>	<b>2022 Adopted</b>	<b>2023 Adopted</b>
County Building	0	9,500.00
Voter Registration	0	93,500.00
Tax Assessment	10,839,270.00	10,934,979.00
Treasurer	20,800.00	18,983.00
Tax Collectors	41,200.00	13,000.00
Tax Claims Bureau	519,629.00	442,029.00
Economic Development	16,152.00	20,382.00
Planning Office	10,000.00	10,000.00
Recorder of Deeds	200,000.00	235,000.00
Recorder of Wills	112,000.00	137,000.00
GIS Department	99,500.00	111,500.00
Clean & Green	10,000.00	10,000.00
Administrative	2,202,624.00	1,852,771.00
UC Gov Center	300.00	300.00
<b>Total Admin</b>	<b>14,071,485.00</b>	<b>13,888,94.00</b>
Sheriff Office	72,600.00	71,100.00
Coroner	10,750.00	8,600.00
Prothonotary	158,120.00	117,025.00
Clerk of Orphan's Court	195,020.00	171,025.00
Domestic Relations Officer	353,000.00	369,675.00
District Attorney	126,120.00	131,000.00
Judicial	1,500.00	77,003.00
District Justice #1	50,500.00	50,500.00
District Justice # 2	108,700.00	105,200.00
Victim/Witness Program	51,954.00	56,954.00
Courts	47,500.00	51,187.00
<b>Total Judicial</b>	<b>1,175,764.00</b>	<b>1,214,279.00</b>
Treatment Court	157,544.00	95,000.00
Probation Adult	232,091.00	217,091.00
Probation Juvenile	31,122.00	30,381.00
Jail	18,000.00	17,000.00
<b>Total Corrections</b>	<b>438,757.00</b>	<b>359,472.00</b>
Children & Youth	2,218,896.00	2,122,239.00
<b>Total Children &amp; Youth</b>	<b>2,218,896.00</b>	<b>2,122,239.00</b>

Recycling	103,138.00	127,750.00
Enhanced 911	82,000.00	84,300.00
Sara Title III	56,500.00	53,790.00
Department of Emergency Services	80,490.00	54,208.00
Veteran Affairs	695.00	600.00
Soil Conservation	439,006.00	433,337.00
Historical Society	25,353.00	14,102.00
Bridge Projects	252,500.00	3,080,843.00
<b>Total General Government</b>	<b>1,039,682.00</b>	<b>3,848,930.00</b>
Benefits & Taxes	20,000.00	15,000.00
Insurance	55,000.00	40,000.00
County Agencies (includes FSLRF)	4,592,713.00	142,330.00
<b>Total</b>	<b>4,592,713.00</b>	<b>197,330.00</b>
<b>Total Revenue by Department</b>	<b>23,537,297.00</b>	<b>21,631,194.00</b>

## Revenue By Department

