

# 2024



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**COUNTY of UNION**  
PENNSYLVANIA

## 2024 General Fund Budget Report

*Budget totals \$20.2 million for all operations and services*

# Introduction Letter

Dear County Commissioners:

Union County Finance would like to introduce the 2024 Union County Adopted budget. Listed below are explanations of the differences in expense and revenue from the 2023 adopted budget to the 2024 Adopted budget. The General Fund Adopted budget for 2024 is \$20,192,731 which represents a \$1,438,463 decrease in expenses from the 2023 adopted budget.

The attributing factors:

- Eligible employees will receive a step increase (avg. 2.5%) and, a 1% base salary adjustment increasing salaries by approximately \$217,595.
- Medical insurance premiums increase by 6.6%. Employees who elect medical insurance through the county will contribute the same medical premium dollar amount in 2024 as in 2023.
- Position changes include one part-time position change to full-time in the Probation department. Change a Deputy Sheriff position to a Deputy Sheriff/County Detective position in the Sheriff's department. Eliminated a budget position in the MIS department. Add one full-time Correctional Officer position in the jail. Eliminated the Conservation Engineer position.
- The County Maintenance department expenses increased by \$128,000 for HVAC control replacement at the Courthouse, replacing an HVAC unit at the Mifflinburg building, and replacing 8 computers.
- The Tax Assessment department increased by \$32,500 for employee annual salary increases and purchasing digital deed software for \$13,000.
- Voter Registration decreased by \$20,000 for election integrity grant supply expenses.
- GIS department expenses increased by \$42,000 to replace 2 SQL servers
- The Administrative department increased by \$66,000 due to ½ position budgeted in the Commissioners department in the 2023 budget being moved to the Administrative department in the 2024 budget software maintenance agreement increase, and an increase in retirement investment services.
- The Sheriff's department increased by \$96,000 for the purchase of a new SUV and normal salary increases.
- The Prothonotary and Orphan's Court combined department decreased by \$13,000 due to the equipment lease contract ending.
- The Public Defender department increased by \$18,000 from yearly salary increases and to purchase new office desks and furniture.
- The Judicial department is showing an increase of \$95,075 due to paying ½ of the Law Clerk position to Snyder County as a shared employee compared to a county employee with benefits.

- The Court Reporter department increased by \$29,000 due to a turnover in the Court Reporter position which will be offset by reimbursement from Snyder County for the shared position.
- The Probation department sees a \$52,767 increase due to changing a part-time position to full-time, training expense increased from turnover in the department, budget for a vacant position in 2024 that was not budgeted for in 2023, and starting to pay Act 35 & 77 expenses out of the General fund, will be reimbursed from the Act 35 & 77 fund.
- The Jail increased by \$124,945 due to increases in inmate food expenses, fixed asset equipment for jail kitchen renovations, and new equipment.
- The Children and Youth department budget increased by 9% due to an increase in Care and Service expenses, replacing a vehicle, and an increase in professional service expenses due to the Big Brother/Big Sister and Family First Transition grant.
- Sara Title III department increased \$ 13,000 for training expenses.
- The Public Safety department increased by \$32,000 for building a lean-to onto the EMA garage.
- The Soil Conservation department decreased by \$29,000 due to the elimination of the Engineer position.
- Bridge Projects are anticipated to decrease by \$2,465,843 due to less bridge replacement activity in 2024. Revenue received from state and federal funds will offset the expense decrease.
- Capital projects show a net decrease in expense for the 2024 adopted budget of \$1,925,358 down from the adopted 2023 budget.

In the adopted 2024 budget the County's revenue decreased by \$1,438,433 from last year's adopted budget. The major differences in the adopted 2024 budget compared to last year's adopted budget are listed below.

Major revenue decreases:

- Revenue decrease is attributed to a decrease in Federal and state funding for bridge replacement work of \$2,259,033. In addition, a decrease of \$264,814 for the Whole House Repair grant for low-income households.
- A decrease in Department Earnings of \$47,940 is due to a lower volume in recording document fees anticipated in 2024.

Major revenue increases:

- Tax revenue increase from new or renovated parcels.
- An increase in reimbursed expenses for shared positions with Snyder County, an increase in Act 35 & 77 reimbursement due to paying expenses out of the General Fund starting in 2024.
- An increase in Other Revenue of \$705,000 is from using \$700,000 out of our reserve medical fund account.

Sincerely,

Jeffrey P. McClintock

Finance Director

## Highlights and Initiatives

- The adopted 2024 budget represents no increase in real estate taxes.
- Decreased revenues in the General Fund Federal Grant budget category totaling \$2,234,736 (58.9%) compared to 2023 Adopted Budget.
- The adopted 2024 budget includes a decrease in expenditures of \$1,438,433 (6.65%) from the 2023 budget.
- The adopted 2024 budget reflects an operating budget of \$18,960,780 a capital budget of \$1,231,951 for a total of \$20,192,731.
- The adopted 2024 budget maintains the general fund operating reserve of approximately 17.76%. This percentage falls within the range recommended by the external Auditors which represents about 2 months of expenses.
- A decrease in federal grant funding of \$2,234,736.
- A decrease in state grant funding due to a reduction in bridge replacement expenses.
- The adopted 2024 budget includes a 6.6% increase in healthcare insurance premiums.
- Position changes include: adding one full-time Administrative Assistant position in the Probation department, eliminating a part-time Administrative Assistant position, adding one Deputy Sheriff/County Detective position, eliminating one Deputy Sheriff, eliminating one position in the MIS department, Eliminate Conservation Engineer position, and adding one full-time Correction Officer position in the Jail.
- In the adopted 2024 budgeted major capital projects that include replacing 8 maintenance computers for \$20,000, replacing HVAC control valves costing \$75,000, purchasing a sequel and data servers for \$30,000, upgrading the technology equipment in the training room costing \$30,000, purchasing 2 new vehicles (Children and Youth and Sheriff department) costing \$104,000, Renovate and replace equipment in the Jail costing \$75,000, finish replacing 3 bridges costing \$615,000.

## Executive Summary

The adopted 2024 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 2024 totals \$20.2 million for all operations and services. This total reflects a decrease of \$1,438,433 from the adopted 2023 budget. This budget represents a plan for revenues and expenditures that are results-oriented and operationally efficient.

The adopted 2024 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 54.9% of all revenue. The property tax millage rate is 4.72 which includes 4.56 general fund millage and .16 for the public library. The proposed 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 14.02% and 7.71% respectively and charges for services.

The major decrease in revenue and expenses is due to the reduction in bridge replacement activity.

# Tax Dollars (2024)

## 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



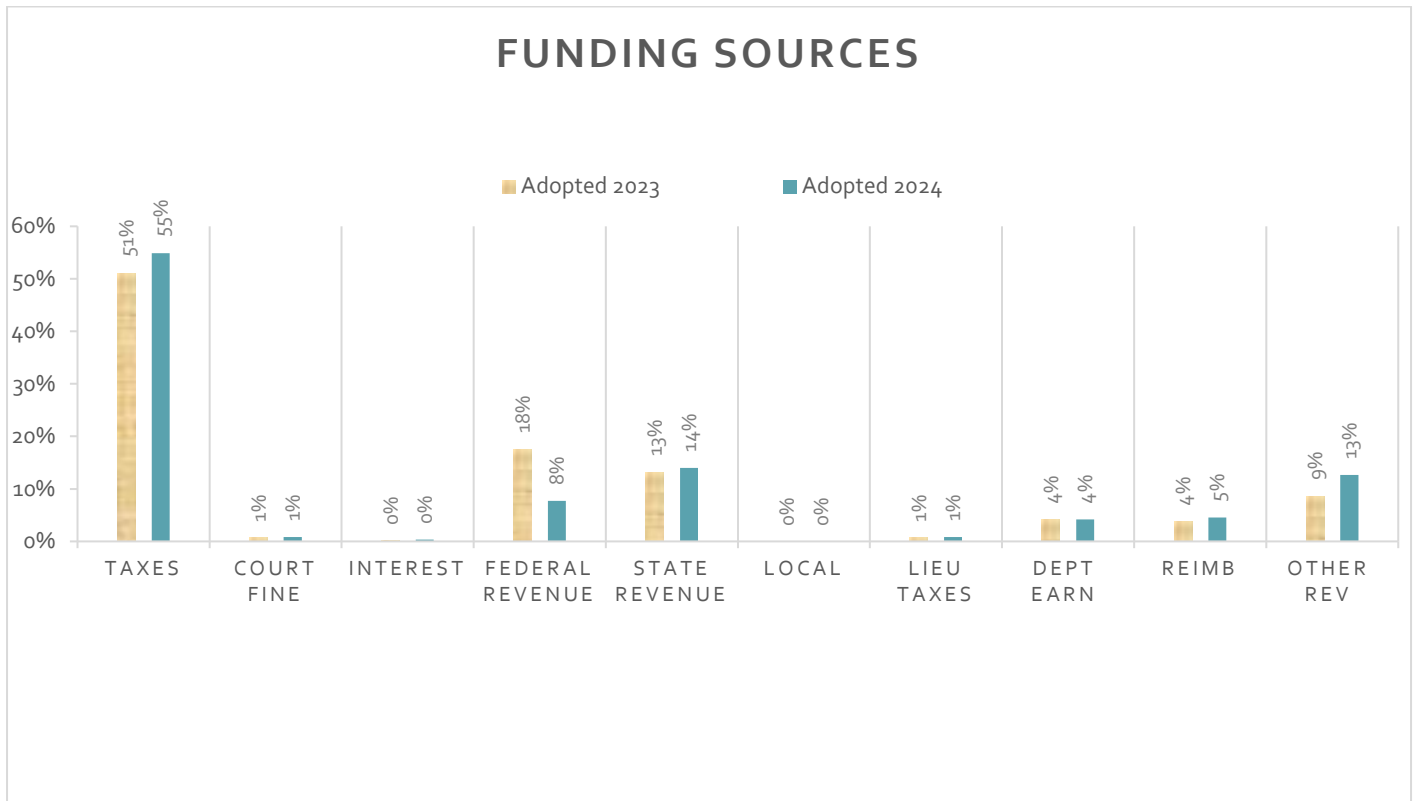
Includes Human Service and Children and Youth programs that provide support services within the community including Aging, Drug and Alcohol Treatment and Prevention, Mental Health, Early Intervention, Intellectual and Developmental Disabilities, Veterans Affairs, and other programs of this nature.

Other



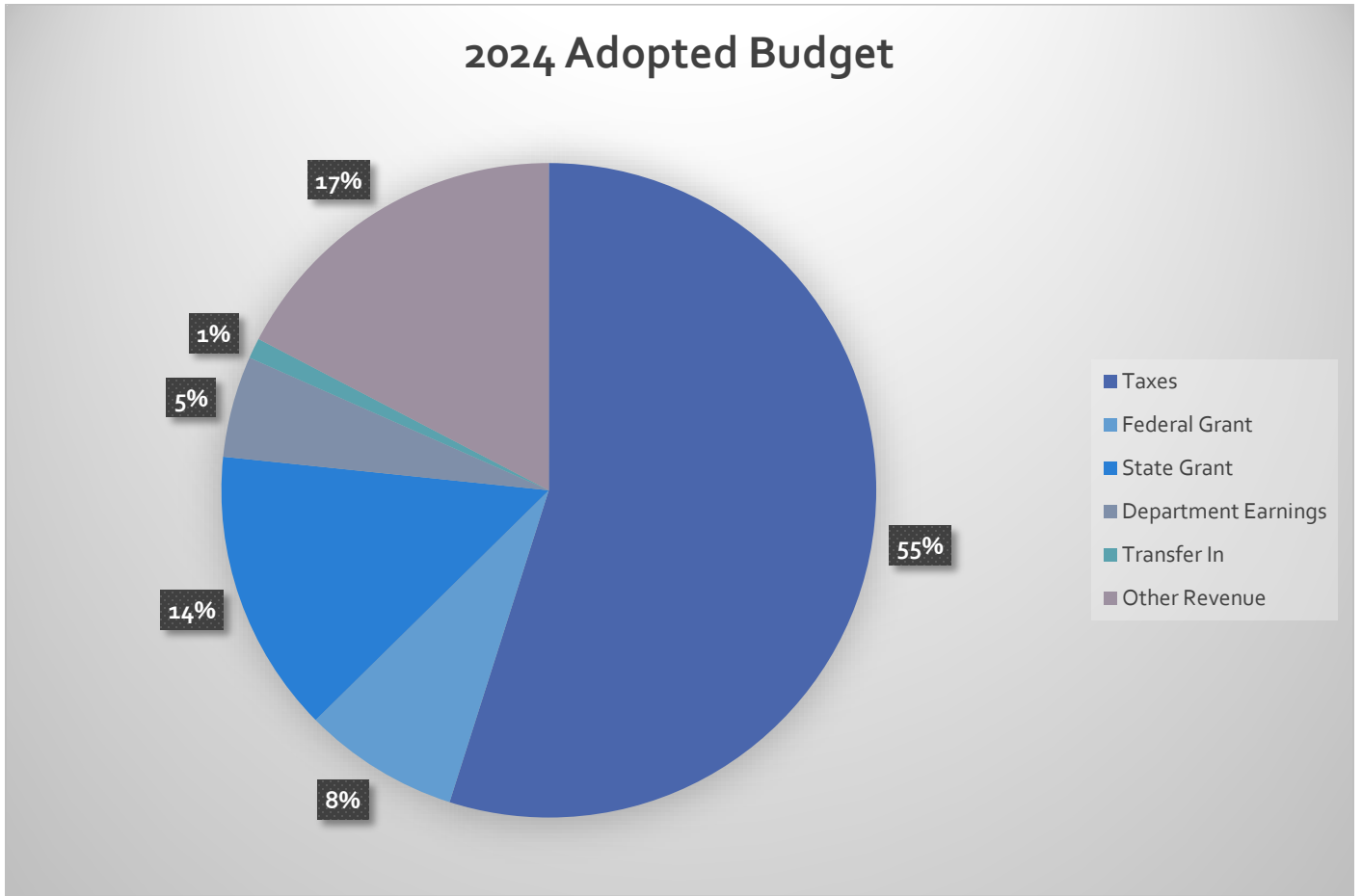
Represents property management, maintenance, operations, miscellaneous contributions, and debt service.

# General Fund Budget Summary



Funding Sources	2023 Adopted	2024 Adopted
Taxes	11,053,722.00	11,086,152.00
Court Fine	168,000.00	165,000.00
Interest	31,050.00	67,560.00
Federal Grant and Aid	3,792,593.00	1,557,857.00
State Grant and Aid	2,855,292.00	2,830,995.00
Local	0	0
Payments in Lieu of Taxes	165,686.00	167,986.00
Department Earnings	893,183.00	845,243.00
Reimbursement	817,997.00	918,151.00
Other Revenue	1,853,671.00	2,553,787.00
<b>Total Funding Sources</b>	<b>21,631,194.00</b>	<b>20,192,731.00</b>

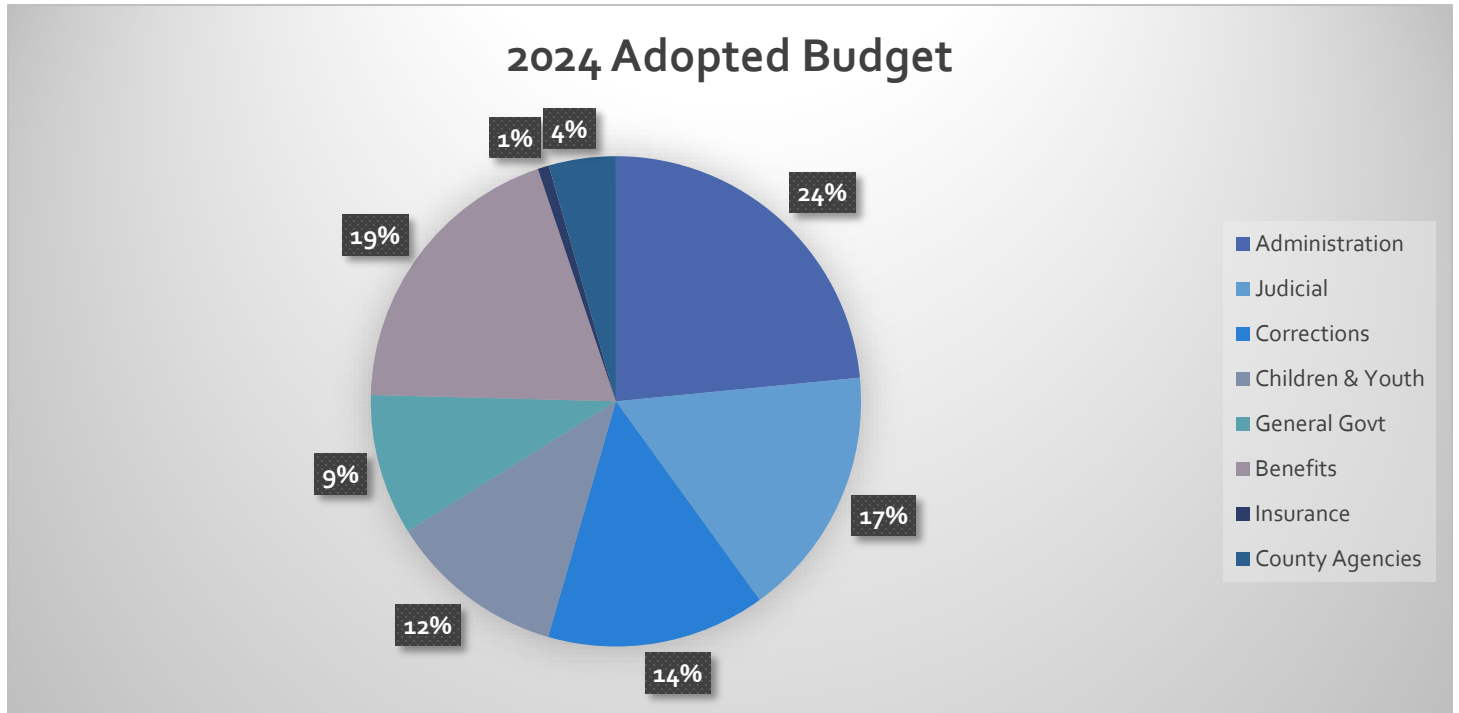
# Revenue by Major Category



Category	2023 Adopted	2024 Adopted
Taxes	11,053,722.00	11,086,152.00
Federal Grant	3,792,593.00	1,557,857.00
State Grant	2,855,292.00	2,830,995.00
Department Earnings	1,061,183.00	1,010,243.00
Transfer In	183,894.00	203,719.00
Other Revenue	2,684,480.00	3,503,765.00
<b>Total Revenue</b>	<b>21,631,194.00</b>	<b>20,192,731.00</b>



# Expenditures by Major Category



Expenditures	2023 Adopted	2024 Adopted
Administration	4,474,452.00	4,737,121.00
Judicial	3,134,905.00	3,344,817.00
Corrections	2,738,075.00	2,915,787.00
Children & Youth	2,158,194.00	2,353,807.00
General Government	4,330,228.00	1,877,445.00
Benefits	3,754,482.00	3,922,257.00
Insurance	145,200.00	149,400.00
County Agencies	895,658.00	892,097.00
<b>Total Expenditures</b>	<b>21,631,194.00</b>	<b>20,192,731.00</b>

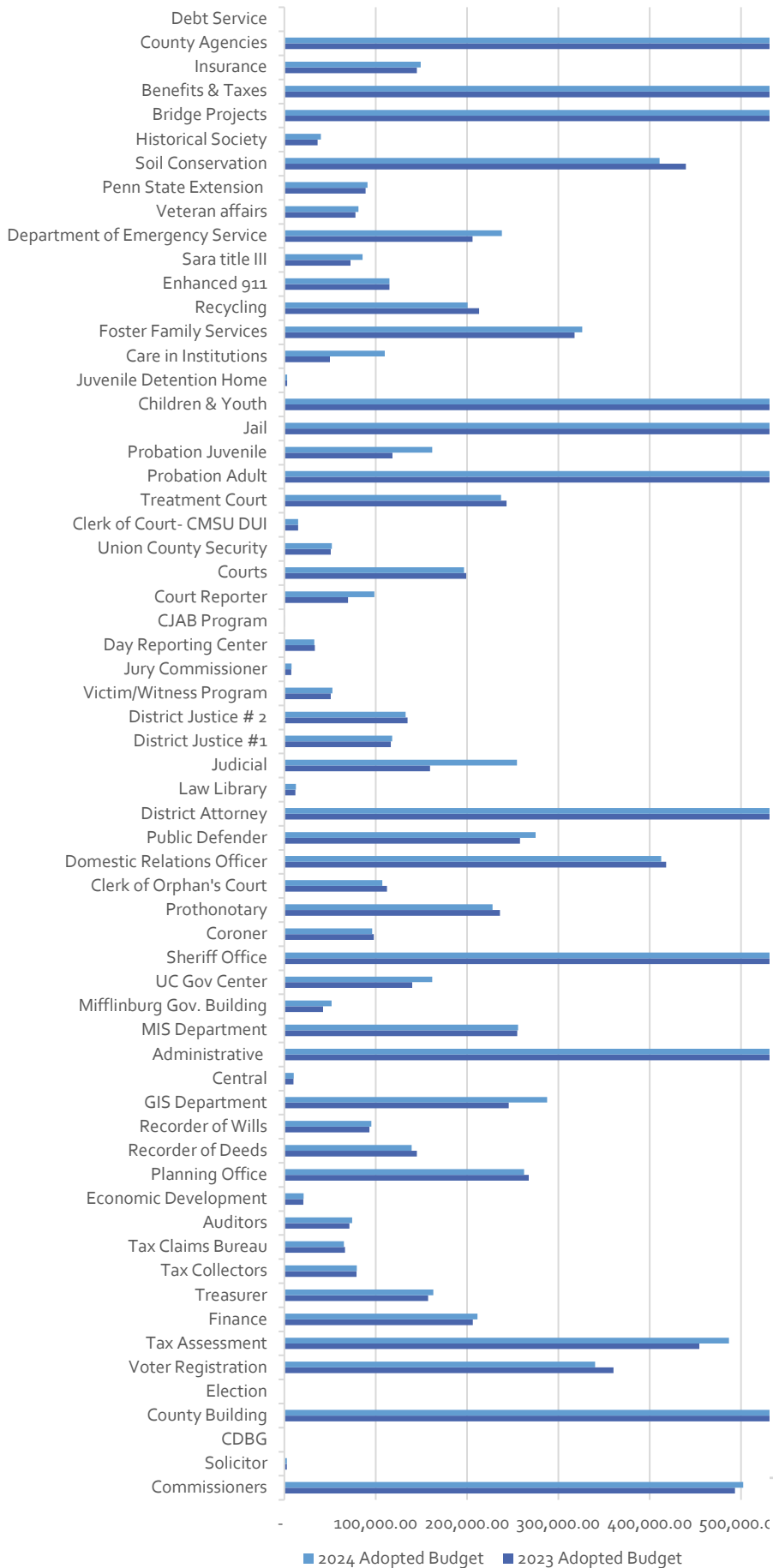
# Expenditures by Department

<b>Department</b>	<b>2023 Adopted</b>	<b>2024 Adopted</b>
Commissioners	493,274.00	502,441.00
Solicitor	2,750.00	2,750.00
County Building	640,169.00	736,991.00
Voter Registration	360,374.00	340,165.00
Tax Assessment	454,378.00	486,935.00
Finance	206,378.00	211,352.00
Treasurer	157,514.00	163,034.00
Tax Collectors	79,013.00	79,196.00
Tax Claims Bureau	66,475.00	65,125.00
Auditors	71,290.00	74,080.00
Economic Development	20,625.00	21,000.00
Planning Office	267,671.00	262,602.00
Recorder of Deeds	145,053.00	139,455.00
Recorder of Wills	93,053.00	95,154.00
GIS Department	245,805.00	287,860.00
Central	10,050.00	10,300.00
Administrative	723,310.00	789,286.00
MIS Department	255,037.00	255,942.00
Mifflinburg Government Building	42,260.00	51,610.00
Union County Government Center	139,973.00	161,843.00
<b>Total Admin</b>	<b>4,474,452.00</b>	<b>4,737,121.00</b>

Sheriff Office	621,039.00	716,867.00
Coroner	97,952.00	96,208.00
Prothonotary	236,050.00	227,878.00
Clerk of Orphan's Court	112,262.00	107,320.00
Domestic Relations Officer	418,007.00	412,488.00
Public Defender	257,845.00	275,004.00
District Attorney	542,376.00	536,919.00
Law Library	12,100.00	12,600.00
Judicial	159,604.00	254,679.00
District Justice #1	116,54.00	117,989.00
District Justice # 2	134,834.00	130,824.00
Victim/Witness Program	50,877.00	52,670.00
Jury Commissioner	7,550.00	7,901.00
Day Reporting Center	33,453.00	32,769.00
CJAB Program	150.00	150.00
Court Reporter	69,601.00	98,605.00
Courts	199,062.00	196,880.00
Union County Security	50,689.00	52,066.00
Clerk of Court- CMSU DUI	15,000.00	15,000.00
<b>Total Judicial</b>	<b>3,134,905.00</b>	<b>3,344,817.00</b>
Treatment Court	243,422.00	237,249.00
Probation Adult	550,744.00	566,179.00
Probation Juvenile	118,288.00	161,793.00
Jail	1,825,621.00	1,950,566.00
<b>Total Corrections</b>	<b>2,738,075.00</b>	<b>2,915,787.00</b>

Children & Youth	1,787,464.00	1,914,787.00
Juvenile Detention Home	3,000.00	3,000.00
Care in Institutions	50,000.00	110,000.00
Foster Family Services	317,730.00	326,020.00
<b>Total Children &amp; Youth</b>	<b>2,158,194.00</b>	<b>2,353,807.00</b>
Recycling	213,286.00	200,599.00
Enhanced 911	115,000.00	115,000.00
Sara title III	72,350.00	85,714.00
Department of Emergency Service	205,995.00	238,280.00
Veteran affairs	77,783.00	81,047.00
Penn State Extension	88,981.00	91,115.00
Soil Conservation	439,600.00	410,800.00
Historical Society	36,390.00	39,890.00
Bridge Projects	3,080,843.00	615,000.00
<b>Total General Government</b>	<b>4,330,228.00</b>	<b>1,877,445.00</b>
Benefits & Taxes	3,754,482.00	3,922,257.00
Insurance	145,200.00	149,400.00
County Agencies (includes SLFRF)	895,658.00	892,097.00
Debt Service	-	-
<b>Total</b>	<b>4,795,340.00</b>	<b>4,963,754.00</b>
<b>Total</b>	<b>21,631,194.00</b>	<b>20,192,731.00</b>

### Expenditures by Department



# Revenue by Department

<b>Department</b>	<b>2023 Adopted</b>	<b>2024 Adopted</b>
County Building	9,500.00	0.00
Voter Registration	93,500.00	132,495.00
Tax Assessment	10,934,979.00	11,033,523.00
Treasurer	18,983.00	17,032.00
Tax Collectors	13,000.00	12,000.00
Tax Claims Bureau	442,029.00	368,815.00
Economic Development	20,382.00	14,982.00
Planning Office	10,000.00	13,000.00
Recorder of Deeds	235,000.00	200,000.00
Recorder of Wills	137,000.00	140,000.00
GIS Department	111,500.00	110,500.00
Clean & Green	10,000.00	7,500.00
Administrative	1,852,771.00	2,587,687.00
UC Gov Center	300.00	300.00
<b>Total Admin</b>	<b>13,888,944.00</b>	<b>14,637,834.00</b>
Sheriff Office	71,100.00	69,300.00
Coroner	8,600.00	9,600.00
Prothonotary	120,025.00	120,040.00
Clerk of Orphan's Court	168,025.00	165,030.00
Domestic Relations Officer	369,675.00	418,200.00
District Attorney	131,000.00	144,900.00
Judicial	77,003.00	139,000.00
District Justice #1	55,500.00	65,300.00
District Justice # 2	105,200.00	86,200.00
Victim/Witness Program	56,964.00	58,979.00
Courts	51,187.00	51,187.00
<b>Total Judicial</b>	<b>1,214,279.00</b>	<b>1,327,736.00</b>
Treatment Court	95,000.00	94,750.00
Probation Adult	217,091.00	201,256.00
Probation Juvenile	30,381.00	30,375.00
Jail	17,000.00	44,000.00
<b>Total Corrections</b>	<b>359,472.00</b>	<b>370,381.00</b>
Children & Youth	2,122,239.00	2,265,764.00
<b>Total Children &amp; Youth</b>	<b>2,122,239.00</b>	<b>2,265,764.00</b>

Recycling	127,750.00	139,175.00
Enhanced 911	84,300.00	74,110.00
Sara Title III	53,790.00	64,351.00
Department of Emergency Services	54,208.00	98,887.00
Veteran Affairs	600.00	0.00
Soil Conservation	433,337.00	391,072.00
Historical Society	14,102.00	14,091.00
Bridge Projects	3,080,843.00	615,000.00
<b>Total General Government</b>	<b>3,848,930.00</b>	<b>1,396,686.00</b>
Benefits & Taxes	15,000.00	0.00
Insurance	40,000.00	52,000.00
County Agencies (includes FSLRF)	142,330.00	142,330.00
<b>Total</b>	<b>197,330.00</b>	<b>194,330.00</b>
<b>Total Revenue by Department</b>	<b>21,631,194.00</b>	<b>20,192,731.00</b>

## Revenue By Department

