

# 2025



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**COUNTY of UNION**  
PENNSYLVANIA

## 2025 General Fund Budget Report

*Budget totals \$21.05 million for all operations and services*

# Introduction Letter

Dear County Commissioners:

Union County Finance would like to introduce the 2025 Union County proposed budget. Below are explanations of the differences in expense and revenue from the 2024 adopted budget to the 2025 proposed budget. The General Fund proposed budget 2025 is \$21,053,836.00, representing a \$861,105 increase in expenses from the 2024 adopted budget.

The attributing factors:

- Eligible employees will receive a step increase and, a 1% base salary adjustment increasing salaries by approximately \$327,439.
- Medical insurance premiums increase by 6.3%. Employees who elect medical insurance through the county will contribute the same medical premium percentage amount in 2025 as in 2024.
- The County Maintenance Department expenses increased by \$463,737 for roof replacement and cooling tower replacement at the Union County Government Center.
- Voter Registration increased by \$75,000 for software licensing and equipment maintenance.
- MIS Department increased by \$271,682 for a new phone system and SQL servers.
- The Public Defender office budget increased by \$99,026 for adding a part-time position and increased contract service for an additional temporary Assistant Public Defender.
- Courts increased due to additional pre-trial and post-trial mental health evaluation expenses.
- The Probation Department's expenses increased for additional fixed-asset equipment, which will be reimbursed to the county from Act 35 funds, and software maintenance.
- Treatment Court increased due to an increase in contracted service monitoring fees.
- Jail increased by \$65,141 for pharmaceutical supplies and inmate medical expenses.
- Children & Youth increased by \$98,500 due to anticipation of higher care & service expenses.
- County Agencies increased by \$35,060 reflecting an emergency FAP grant passthrough increase and contribution to Area Agency on Aging increase.
- Insurance liability increase by \$10,000 in anticipation of the yearly premium increase.
- The Sheriff's Department decreased by \$46,526 due to purchasing a new vehicle in 2024.
- The Judicial Department decreased by \$38,285 for the anticipated reduction in transcribing service and contribution to Snyder County for the shared position due to over-budgeting in 2024.
- Reporting Center Department decreased by \$24,769 from moving ½ of a position from this department to Courthouse Facilities.
- Recycling decreased by \$45,000 from the reduction in grant expense which will correlate with revenue.

- Sara Title III decreased by \$49,000 due to eliminating the training grant which will correlate with revenue.
- The Department of Emergency Service decreased by \$18,454 due to employee turnover, resulting in lower salaries.
- Bridge Projects are anticipated to decrease by \$545,000 due to less bridge replacement activity in 2025. Revenue received from state and federal funds will correlate with expense.
- Capital projects show a net decrease in expense for the 2025 proposed budget of \$50,503 down from the adopted 2024 budget.

In the proposed 2025 budget the County's revenue increased by \$861,105 from last year's adopted budget. The major differences in the proposed 2025 proposed budget compared to last year's adopted budget are listed below.

Major revenue decreases:

- Decrease in Federal funding for bridge replacement work of \$545,000.
- Decrease in Children & Youth federal funding due to federal grants ending in 2024.

Major revenue increases:

- State Grant revenue increased due to Children & Youth's new state grants \$94,054.
- Reimbursed Expenses revenue increased to anticipate additional school reimbursement and stop grant reimbursement revenue for the Sheriff's Department. Also, we are getting reimbursed for the additional part-time assistant position and Assistant Public Defender position in the Public Defenders Department.
- An increase in Other Revenue of \$339,734 is from using additional General Fund Balance to balance the 2025 budget.
- Transfer-in increased by \$793,142 due to transferring from the Capital Project fund to pay for the new phone system, roof replacement, and cooling tower replacement at the Union County Government Center.

Sincerely,

Jeffrey P. McClintock

Finance Director

## Highlights and Initiatives

- The proposed 2025 budget represents no increase in real estate taxes.
- Decreased revenues in the General Fund Federal Grant budget category totaling \$627,139 compared to the 2024 Adopted Budget.
- The proposed 2025 budget includes an increase in expenditures of \$861,105 (4.26%) from the 2024 Adopted Budget.
- The 2025 proposed budget reflects an operating budget of \$19,872,388 a capital budget of \$1,181,448 for a total of \$21,053,836.
- The 2025 proposed budget maintains the general fund operating reserve of approximately 17.83%. This percentage falls within the range recommended by the external Auditors, representing about 2 months of expenses.
- An increase in state grant funding due to new Children & Youth state grants of \$204,127.
- The proposed budget includes a 6.3% increase in healthcare insurance premiums.
- Proposed position changes include: adding one temporary part-time Administrative Assistant position in the Public Defender's department,
- In 2025 budgeted major capital projects that include replacing the Union County Government Center roof for \$300,000, the cooling tower at the Union County Government Center Building for \$75,000, flooring at the Mifflinburg Government Building for \$10,000, Probation servers and software upgrades for \$45,000, the county phone system for \$250,000, and upgrading jail plumbing for \$62,085. Building onto the EMA garage for \$40,000. Purchasing a sequel server and 2 data servers for \$45,000, renovating and replacing equipment in the Jail costing \$75,000, and complete replacing bridges costing \$70,000.

## Executive Summary

The 2025 proposed 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 proposed budget for 2025 totals \$21.05 million for all operations and services. This total reflects an increase of \$861,105 from the adopted 2024 budget. This budget represents a plan for revenues and expenditures that are results-oriented and operationally efficient.

The 2025 proposed 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 52.61% 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 14.30% and 4.42% respectively and charges for services.

The major increase in revenue and expenses is due to the increase in salaries and benefits for county employees from the salary study that was completed.

# Tax Dollars (2025)

## 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



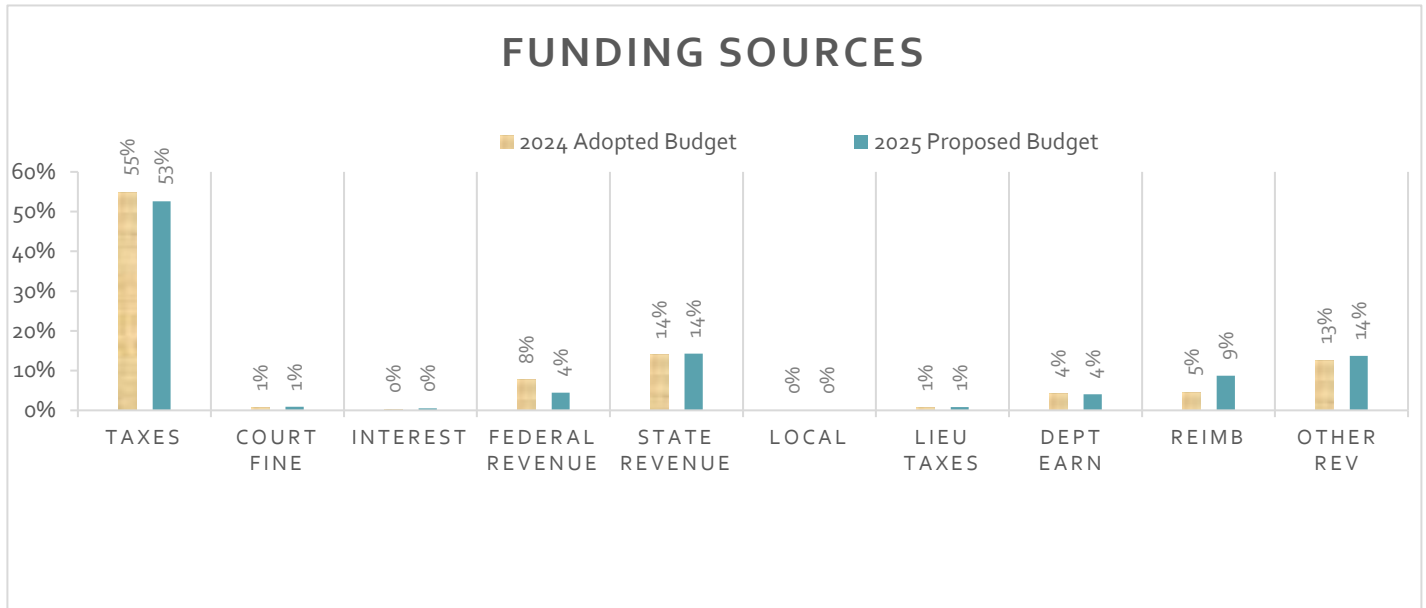
Includes Human Service and Children and Youth programs that provide support services within the community including Aging, Drug and Alcohol Treatment and Prevention, Mental Health, Early Intervention, Intellectual and Developmental Disabilities, Veterans Affairs, and other programs of this nature.

Other



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

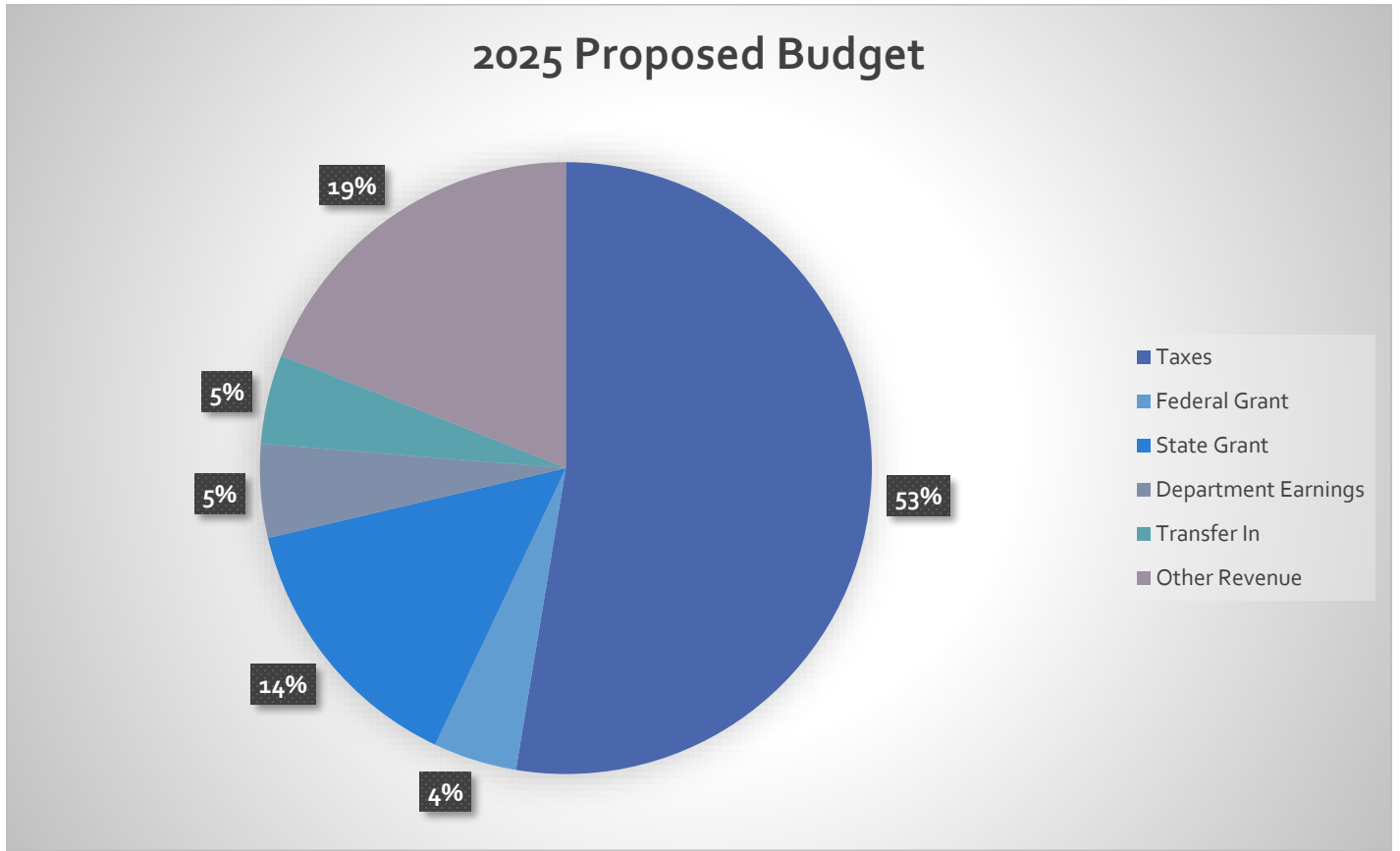
# General Fund Budget Summary



Funding Sources	2024 Adopted	2025 Proposed
Taxes	11,86,152.00	11,076,429.00
Court Fine	165,000.00	185,000.00
Interest	67,560.00	105,075.00
Federal Grant and Aid	1,557,857.00	930,718.00
State Grant and Aid	2,830,995.00	3,009,965.00
Local	0.00	0.00
Payments in Lieu of Taxes	167,986.00	166,136.00
Department Earnings	845,243.00	855,511.00
Reimbursement	918,151.00	1,834,881.00
Other Revenue	2,553,787.00	2,890,121.00
<b>Total Funding Sources</b>	<b>20,192,731.00</b>	<b>21,053,836.00</b>



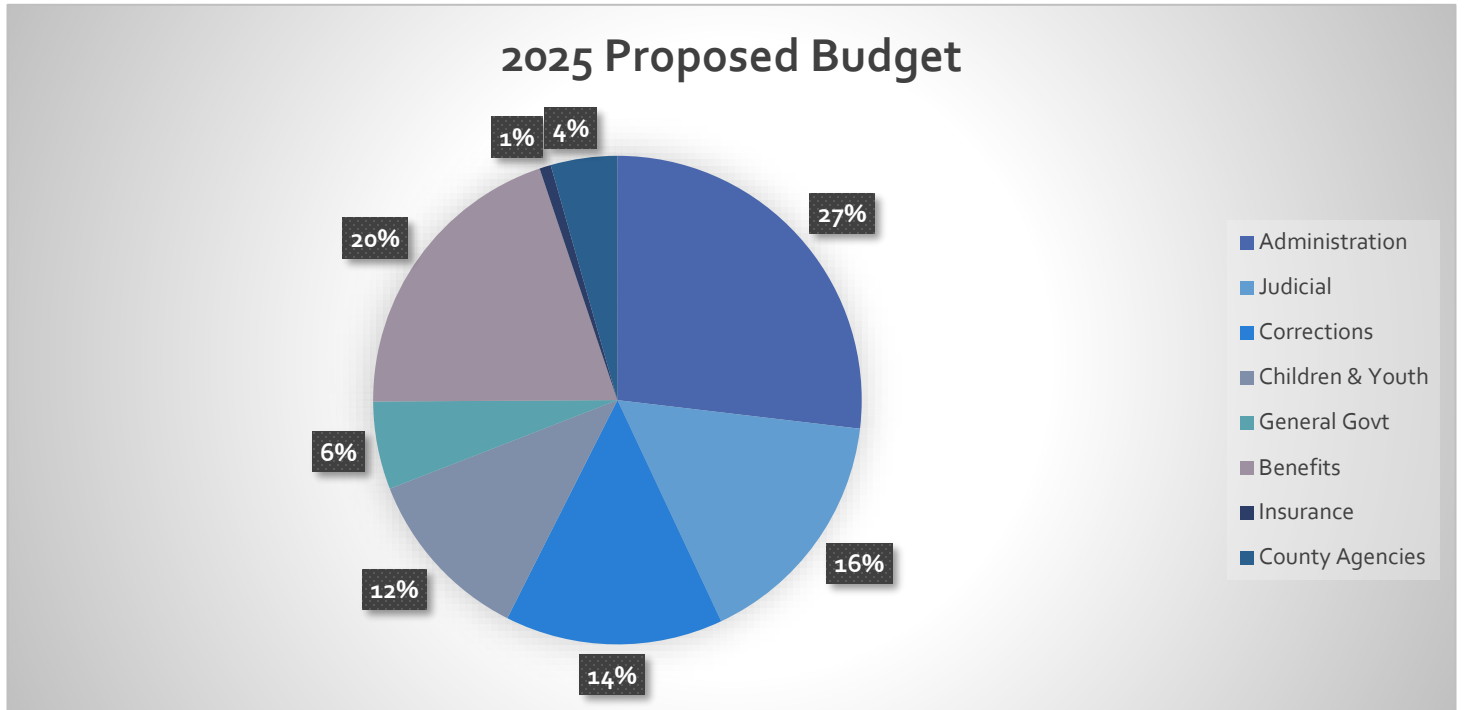
# Revenue by Major Category



Category	2024 Adopted	2025 Proposed
Taxes	11,086,152.00	11,076,429.00
Federal Grant	1,557,857.00	930,718.00
State Grant	2,830,995.00	3,009,965.00
Department Earnings	1,010,243.00	1,040,511.00
Transfer In	203,719.00	996,861.00
Other Revenue	3,503,765.00	3,999,352.00
<b>Total Revenue</b>	<b>20,192,731.00</b>	<b>21,053,836.00</b>



# Expenditures by Major Category



Expenditures	2024 Adopted	2025 Proposed
Administration	4,737,121.00	5,656,854.00
Judicial	3,344,817.00	3,399,189.00
Corrections	2,915,787.00	3,037,947.00
Children & Youth	2,353,807.00	2,452,307.00
General Government	1,877,445.00	1,224,387.00
Benefits	3,922,257.00	4,196,595.00
Insurance	149,400.00	159,400.00
County Agencies	892,097.00	927,157.00
<b>Total Expenditures</b>	<b>20,192,731.00</b>	<b>21,053,836.00</b>

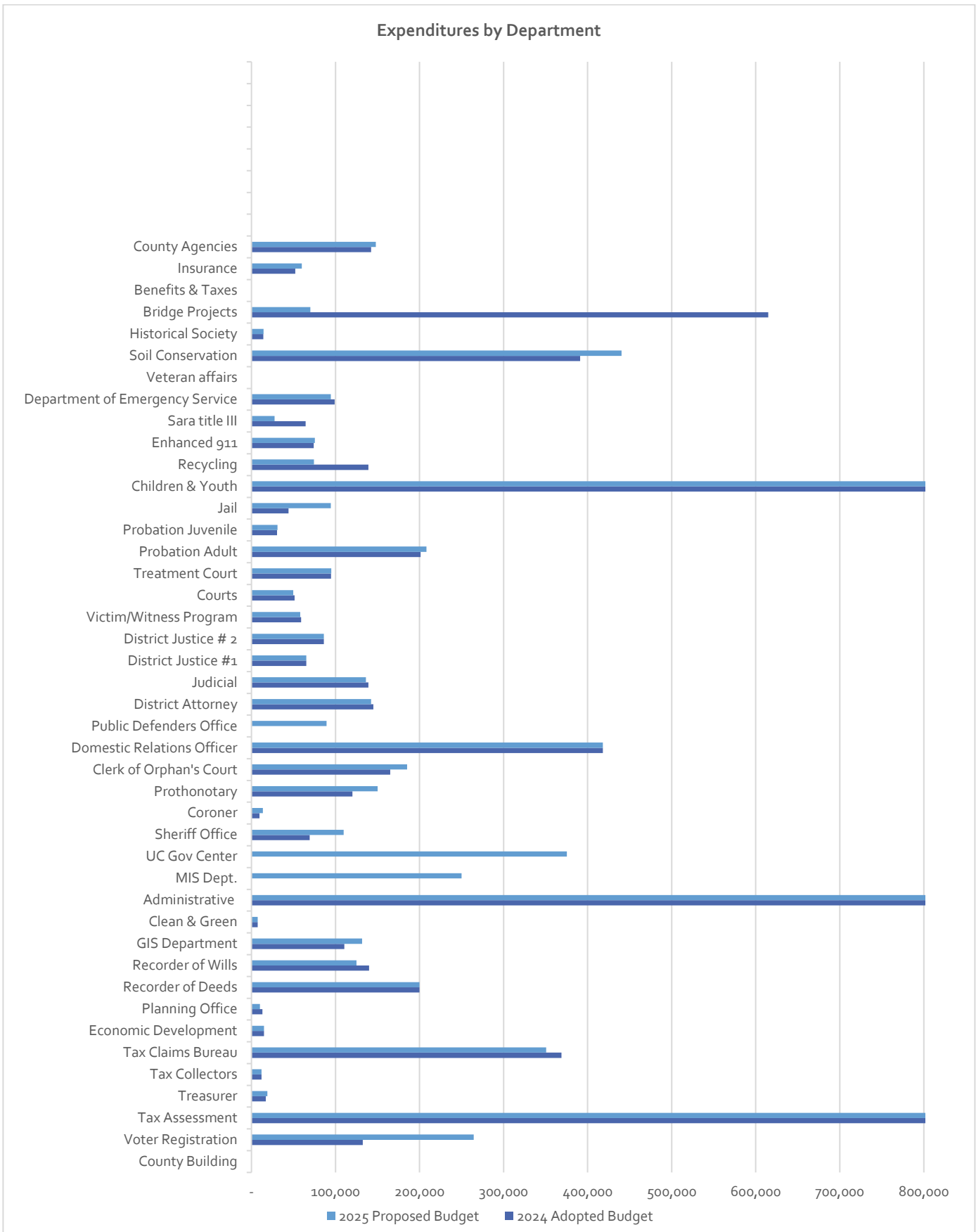
# Expenditures by Department

<b>Department</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>
Commissioners	502,441.00	554,773.00
Solicitor	2,750.00	2,750.00
County Building	736,991.00	788,272.00
Voter Registration	340,165.00	549,332.00
Tax Assessment	486,935.00	475,853.00
Finance	211,352.00	220,410.00
Treasurer	163,034.00	169,934.00
Tax Collectors	79,196.00	79,848.00
Tax Claims Bureau	65,125.00	65,950.00
Auditors	74,080.00	76,200.00
Economic Development	21,000.00	20,375.00
Planning Office	262,602.00	250,862.00
Recorder of Deeds	139,455.00	144,254.00
Recorder of Wills	95,1564.00	97,380.00
GIS Department	287,860.00	271,658.00
Central	10,300.00	10,300.00
Administrative	789,286.00	732,180.00
MIS Department	255,942.00	527,624.00
Mifflinburg Government Building	51,610.00	55,010.00
Union County Government Center	161,843.00	570,889.00
<b>Total Admin</b>	<b>4,737,121.00</b>	<b>5,656,854.00</b>

Sheriff Office	716,867.00	670,341.00
Coroner	96,208.00	104,645.00
Prothonotary	227,878.00	222,652.00
Clerk of Orphan's Court	107,320.00	124,063.00
Domestic Relations Officer	412,488.00	419,185.00
Public Defender	275,004.00	372,030.00
District Attorney	536,919.00	553,504.00
Law Library	12,600.00	13,116.00
Judicial	254,679.00	216,395.00
District Justice #1	117,989.00	119,644.00
District Justice # 2	130,824.00	129,889.00
Victim/Witness Program	52,670.00	53,123.00
Jury Commissioner	7,901.00	9,450.00
Day Reporting Center	32,769.00	8,000.00
CJAB Program	150.00	150.00
Court Reporter	98,605.00	101,237.00
Courts	196,880.00	212,130.00
Union County Security	52,066.00	54,335.00
Clerk of Court- CMSU DUI	15,000.00	15,300.00
<b>Total Judicial</b>	<b>3,344,817.00</b>	<b>3,399,189.00</b>
Treatment Court	237,249.00	252,309.00
Probation Adult	566,179.00	602,599.00
Probation Juvenile	161,793.00	167,332.00
Jail	1,950,566.00	2,015,707.00
<b>Total Corrections</b>	<b>2,915,787.00</b>	<b>3,037,947.00</b>

Children & Youth	1,914,787.00	1,848,673.00
Juvenile Detention Home	3,000.00	3,000.00
are in Institutions	110,000.00	260,000.00
Foster Family Services	326,020.00	340,634.00
<b>Total Children &amp; Youth</b>	<b>2,353,807.00</b>	<b>2,452,307.00</b>
Recycling	200,599.00	155,612.00
Enhanced 911	115,000.00	115,000.00
Sara title III	85,714.00	36,700.00
Department of Emergency Service	238,280.00	219,826.00
Veteran affairs	81,047.00	82,608.00
Penn State Extension	91,115.00	93,312.00
Soil Conservation	410,800.00	415,239.00
Historical Society	39,890.00	36,090.00
Bridge Projects	615,000.00	70,000.00
<b>Total General Government</b>	<b>1,877,445.00</b>	<b>1,224,387.00</b>
Benefits & Taxes	3,922,257.00	4,196,595.00
Insurance	149,400.00	159,400.00
County Agencies (includes SLFRF)	892,087.00	927,157.00
Debt Service	-	-
<b>Total</b>	<b>4,963,754.00</b>	<b>5,283,152.00</b>
<b>Total</b>	<b>20,192,731.00</b>	<b>21,053,836.00</b>

### Expenditures by Department



# Revenue by Department

<b>Department</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>
County Building	0.00	0.00
Voter Registration	132,495.00	264,400.00
Tax Assessment	11,033,523.00	11,038,098.00
Treasurer	17,032.00	19,000.00
Tax Collectors	12,000.00	12,000.00
Tax Claims Bureau	368,815.00	350,617.00
Economic Development	14,982.00	14,982.00
Planning Office	13,000.00	10,000.00
Recorder of Deeds	200,000.00	200,000.00
Recorder of Wills	140,000.00	125,000.00
GIS Department	110,500.00	131,561.00
Clean & Green	7,500.00	7,500.00
Administrative	2,587,687.00	2,942,071.00
MIS Dept.	0.00	250,000.00
UC Gov Center	300.00	375,300.00
<b>Total Admin</b>	<b>14,637,834.00</b>	<b>15,740,529.00</b>
Sheriff Office	69,300.00	109,600.00
Coroner	9,600.00	13,600.00
Prothonotary	120,040.00	150,030.00
Clerk of Orphan's Court	165,030.00	185,045.00
Domestic Relations Officer	418,200.00	418,200.00
Public Defender	0.00	89,306.00
District Attorney	144,900.00	142,306.00
Judicial	139,000.00	136,257.00
District Justice #1	65,300.00	65,300.00
District Justice # 2	86,200.00	86,200.00
Victim/Witness Program	58,979.00	58,000.00
Courts	51,187.00	49,600.00
<b>Total Judicial</b>	<b>1,327,736.00</b>	<b>1,503,447.00</b>
Treatment Court	94,750.00	94,996.00
Probation Adult	201,256.00	208,319.00
Probation Juvenile	30,375.00	30,875.00
Jail	44,000.00	94,300.00
<b>Total Corrections</b>	<b>370,381.00</b>	<b>428,490.00</b>
Children & Youth	2,265,764.00	2,377,067.00
<b>Total Children &amp; Youth</b>	<b>2,265,764.00</b>	<b>2,377,067.00</b>

Recycling	139,175.00	74,304.00
Enhanced 911	74,110.00	75,500.00
Sara Title III	64,351.00	27,500.00
Department of Emergency Services	98,887.00	98,490.00
Veteran Affairs	0.00	0.00
Soil Conservation	391,072.00	440,365.00
Historical Society	14,091.00	14,314.00
Bridge Projects	615,000.00	70,000.00
<b>Total General Government</b>	<b>1,396,686.00</b>	<b>796,473.00</b>
Benefits & Taxes	0.00	0.00
Insurance	52,000.00	60,000.00
County Agencies (includes FSLRF)	142,330.00	147,830.00
<b>Total</b>	<b>194,330.00</b>	<b>207,830.00</b>
<b>Total Revenue by Department</b>	<b>20,192,731.00</b>	<b>21,053,836.00</b>



## Revenue By Department

