

2026



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COUNTY *of* UNION
PENNSYLVANIA

2026 General Fund Budget Report

Budget totals \$21.54 million for all operations and services

Introduction Letter

Dear County Commissioners:

Union County Finance would like to introduce the 2026 Union County proposed budget. Below are explanations of the differences in expense and revenue from the 2025 adopted budget to the 2026 proposed budget. The General Fund proposed budget 2026 is \$21,540,834, representing a \$619,498 increase from the 2025 adopted budget.

The attributing factors:

- Eligible employees will receive a step increase and, a 1% base salary adjustment, increasing salaries by approximately \$239,464.
- Medical insurance premiums increase by 7.6%. Employees who elect medical insurance through the county will contribute the same medical premium percentage amount in 2026 as in 2025.
- The County Maintenance Department expense increased by \$84,731 for roof painting and replace UPS system at the Court House.
- Tax Assessment increased by \$714,581 for reassessment expenses.
- MIS Department decreased by \$233,616 for budgeting a new phone system in 2025.
- The District Attorney office budget increased by \$40,435 for extradition service.
- Jail decreased by \$277,508 for decreased in housing inmates elsewhere and inmate medical expenses.
- Children & Youth decreased by \$187,676 due to anticipation of lower care & service expenses.
- Recycling increased by \$79,199 on outside agency expenses which will be covered by a grant.
- County Agencies decreased by \$265,606 reflecting decrease in Agland Preservation contribution. and increase in behavior health, drug and alcohol contribution.
- Insurance liability increased by \$25,000 in anticipation of the yearly premium increase.
- The Sheriff's Department increased by \$48,694 due to purchasing a new vehicle.
- The Judicial Department increased by \$37,111 for the anticipated increase contribution to Snyder County for the shared position.
- Sara Title III increased by \$9,000 due to purchasing a radio for the vehicle.
- The Department of Emergency Service decreased by \$8,605 due to employee turnover, resulting in lower salaries.
- Bridge Projects are anticipated to increase by \$320,000 due to increased bridge replacement activity in 2026. Revenue received from state and federal funds will correlate with expense.
- Capital projects show a net increase in expense for the 2026 proposed budget of \$110,670 up from the adopted 2025 budget.

In the proposed 2026 budget the County's revenue increased by \$619,498 from last year's adopted budget. The major differences in the 2026 proposed budget compared to last year's adopted budget are listed below.

Major revenue decreases:

- Decrease in Other revenue from the need to use less of the fund balance to balance the 2026 proposed budget compared to 2025 adopted budget.
- Decrease in Transfer In due to Capital Project funds being transfer in are reduced.

Major revenue increases:

- State Grant revenue increased due to increase in Soil Conservation expense reimbursement from the state, increase in Liquid Fuels reimbursement for bridge project, and increase in Recycling grant
- Federal Grant revenue increased for additional bridge work which is covered by federal money
- Interest revenue increased due to underbudgeting 2025 budget.
- Tax revenue increased to better reflect tax collection and increased in property assessed values.

Sincerely,

Jeffrey P. McClintock

Finance Director

Highlights and Initiatives

- The proposed 2026 budget represents no increase in real estate taxes.
- Increased revenues in the General Fund Tax, and Federal & State Grant, budget categories totaling \$826,629 compared to the 2025 Adopted Budget.
- The proposed 2026 budget includes an increase in expenditures of \$619,498 (2.96%) from the 2025 Adopted Budget.
- The 2026 proposed budget reflects an operating budget of \$20,381,216 a capital budget of \$1,159,618 for a total of \$21,540,834.
- The 2026 proposed budget maintains the general fund operating reserve of approximately 18.06%. This percentage falls within the range recommended by the external Auditors, representing about 2 months of expenses.
- An increase in federal grant funding due to increase in bridge replacement work which is covered by federal grants \$263,958
- Increase in state grant funding to cover Soil Conservation S & B expense for adding a ½ EFT position and for recycling program grant. Increase of \$236,308.
- The proposed budget includes a 7.6% increase in healthcare insurance premiums.
- Proposed position changes include: increase a P-T Soil Conservation position to F-T, and adding a summer intern position to GIS department.
- In 2026 budgeted major capital projects that include replacing 5 HVAC units in the Union County Government Center for \$80,000, painting Court House roof \$100,000, replacing the UPS system in the Court House \$140,000, Sheriff buying a new vehicle \$55,000 and taser bundles for \$11,112, Probation purchase of a vehicle \$44,000, Courts purchase of recorder equipment for \$8,500, replacing the county phone system for \$25,000. Building onto the EMA garage for \$40,000, Public Safety purchase of a vehicle radio for \$9,000. MIS purchasing a server and Cybernetic backup hardware for \$32,250, and complete replacing bridges costing \$390,000.

Executive Summary

The 2026 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 2026 totals \$21.54 million for all operations and services. This total reflects an increase of \$619,498 from the adopted 2025 budget. This budget represents a plan for revenues and expenditures that are results-oriented and operationally efficient.

The 2026 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 52.70% 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 15.30% and 5.55% respectively and charges for services.

The major increase in revenue and expenses is due to the standard yearly increase in salaries and benefits for county employees and increase in bridge replacement cost.

Tax Dollars (2026)

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



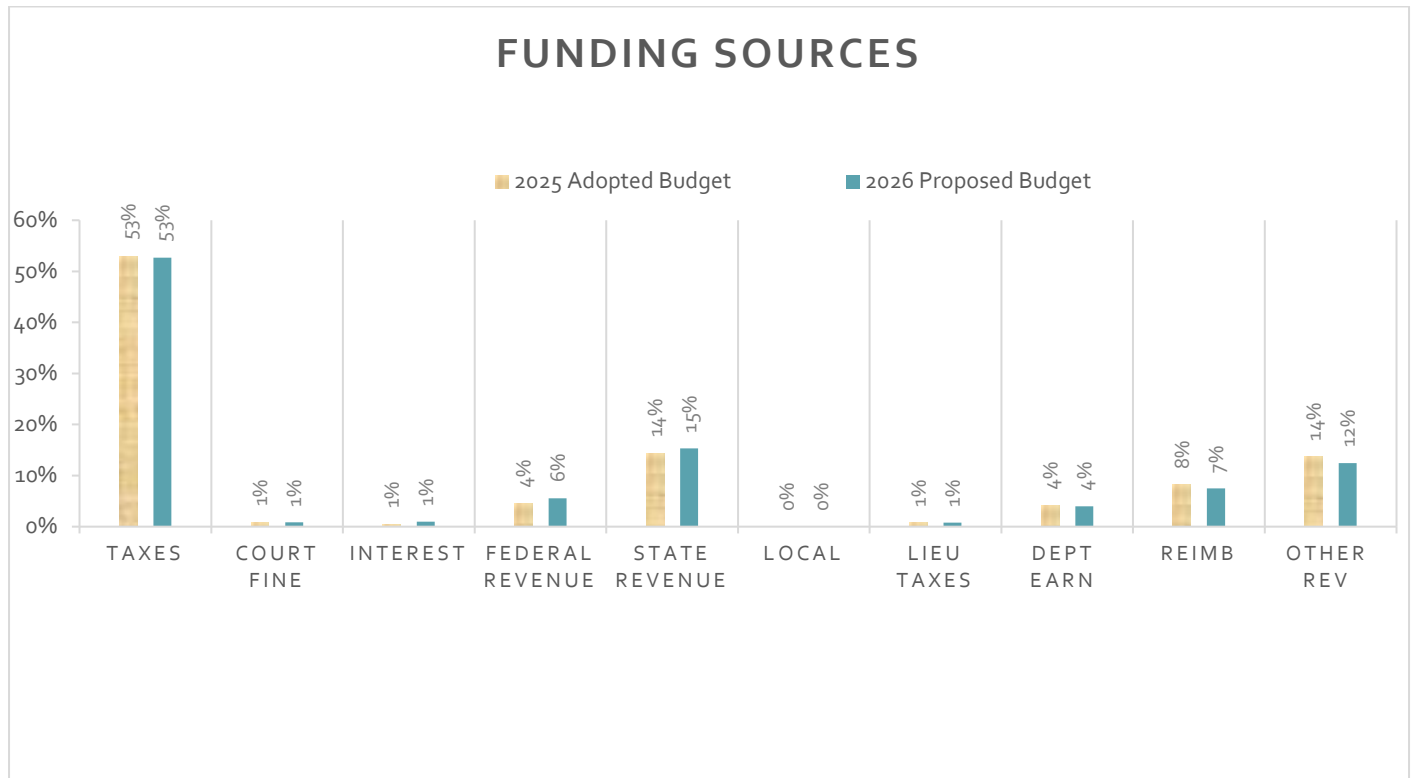
Includes Human Service and Children and Youth programs that provide support services within the community including Aging, Drug and Alcohol Treatment and Prevention, Mental Health, Early Intervention, Intellectual and Developmental Disabilities, Veterans Affairs, and other programs of this nature.

Other



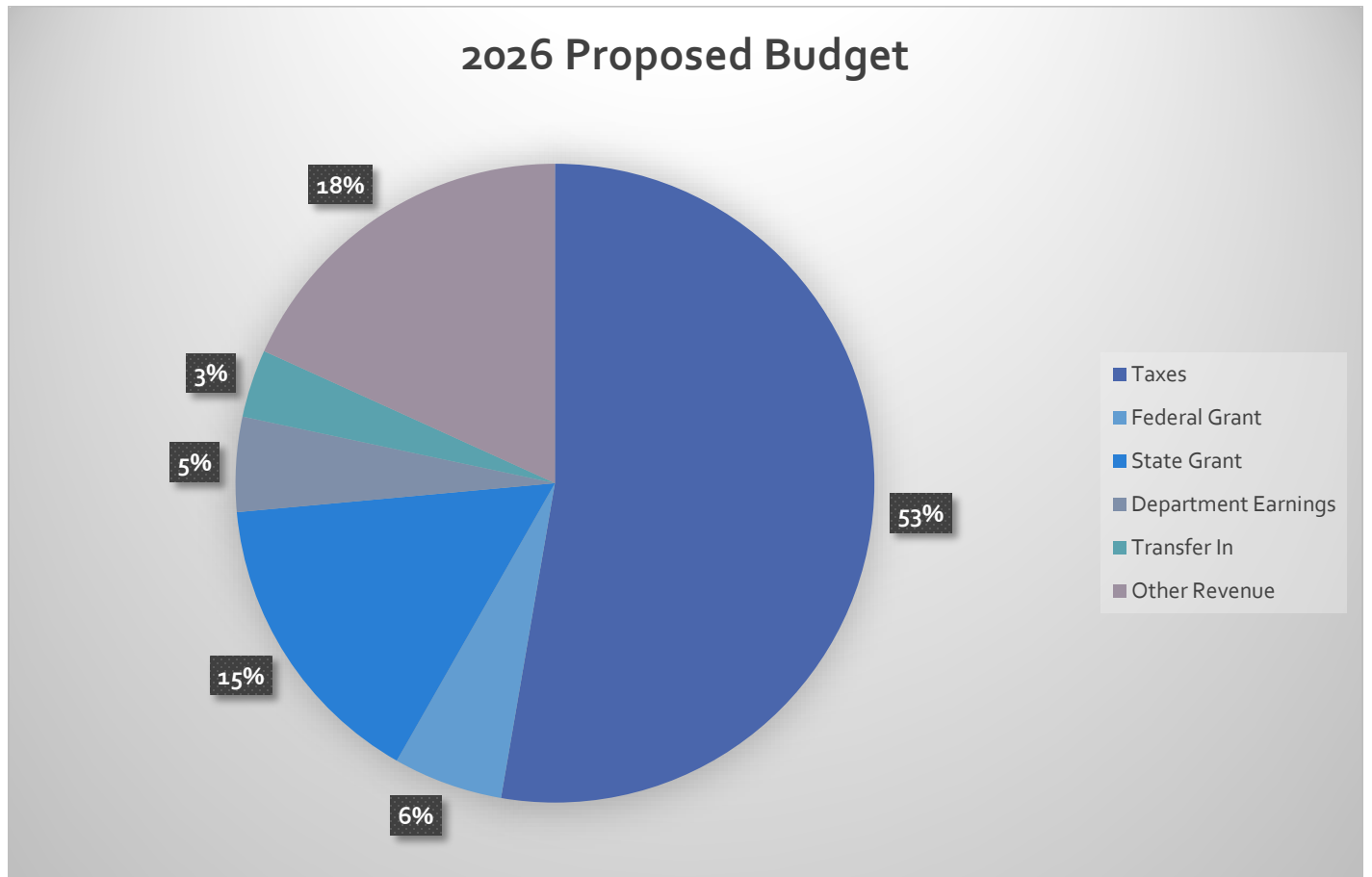
Represents property management, maintenance, operations, miscellaneous contributions, and debt service.

General Fund Budget Summary



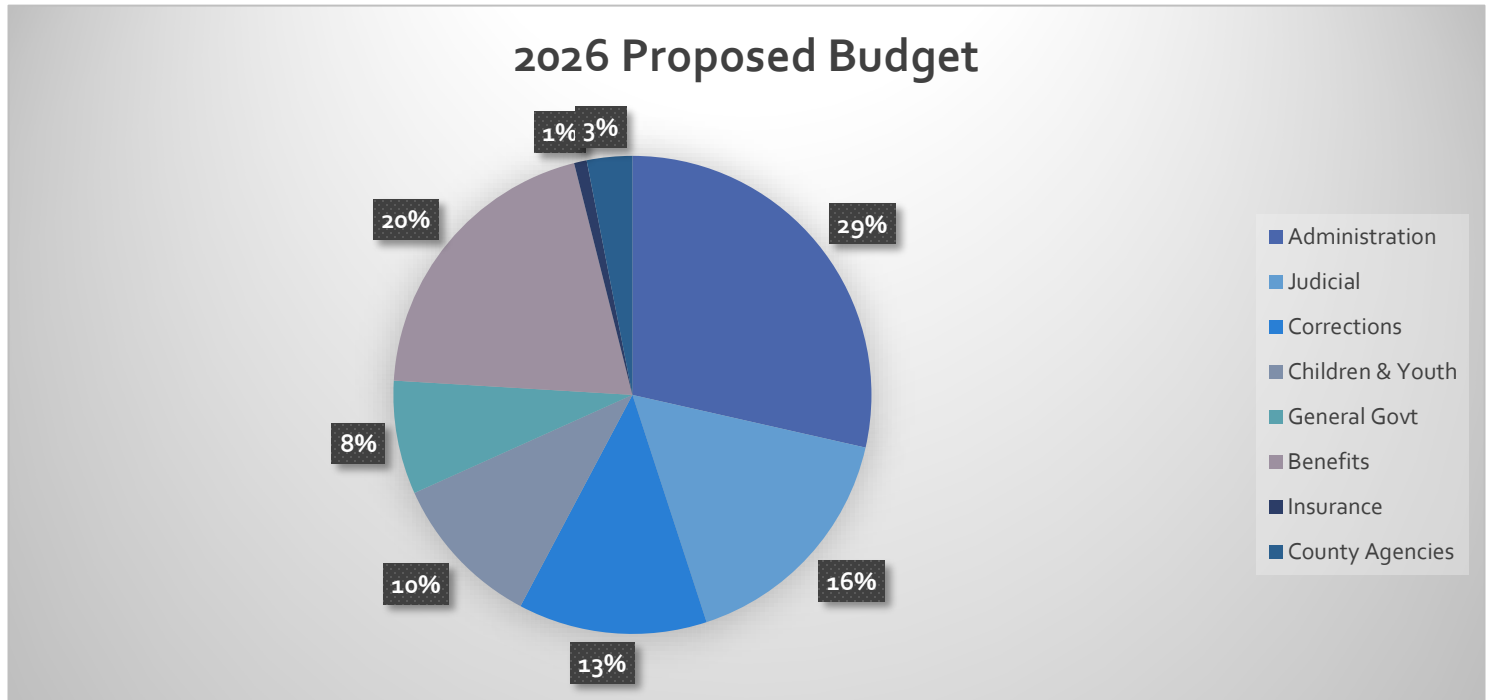
Funding Sources	2025 Adopted	2026 Proposed
Taxes	11,076,429.00	11,352,166.00
Court Fine	185,000.00	180,000.00
Interest	105,075.00	205,055.00
Federal Grant and Aid	930,718.00	1,194,676.00
State Grant and Aid	3,009,965.00	3,296,899.00
Local	0.00	0.00
Payments in Lieu of Taxes	166,136.00	164,786.00
Department Earnings	855,511.00	852,084.00
Reimbursement	1,720,381.00	1,612,679.00
Other Revenue	2,872,121.00	2,682,489.00
Total Funding Sources	20,921,336.00	21,540,834.00

Revenue by Major Category



Category	2025 Adopted	2026 Proposed
Taxes	11,076,429.00	11,352,166.00
Federal Grant	930,718.00	1,194,676.00
State Grant	3,009,965.00	3,296,899.00
Department Earnings	1,040,511.00	1,032,084.00
Transfer In	864,361.00	741,031.00
Other Revenue	3,999,352.00	3,923,978.00
Total Revenue	20,921,336.00	21,540,834.00

Expenditures by Major Category



Expenditures	2025 Adopted	2026 Proposed
Administration	5,524,354.00	6,147,308.00
Judicial	3,399,189.00	3,541,379.00
Corrections	3,037,947.00	2,752,639.00
Children & Youth	2,452,307.00	2,264,631.00
General Government	1,224,387.00	1,655,399.00
Benefits	4,196,595.00	4,333,527.00
Insurance	159,400.00	184,400.00
County Agencies	927,157.00	661,551.00
Total Expenditures	20,921,336.00	21,540,834.00

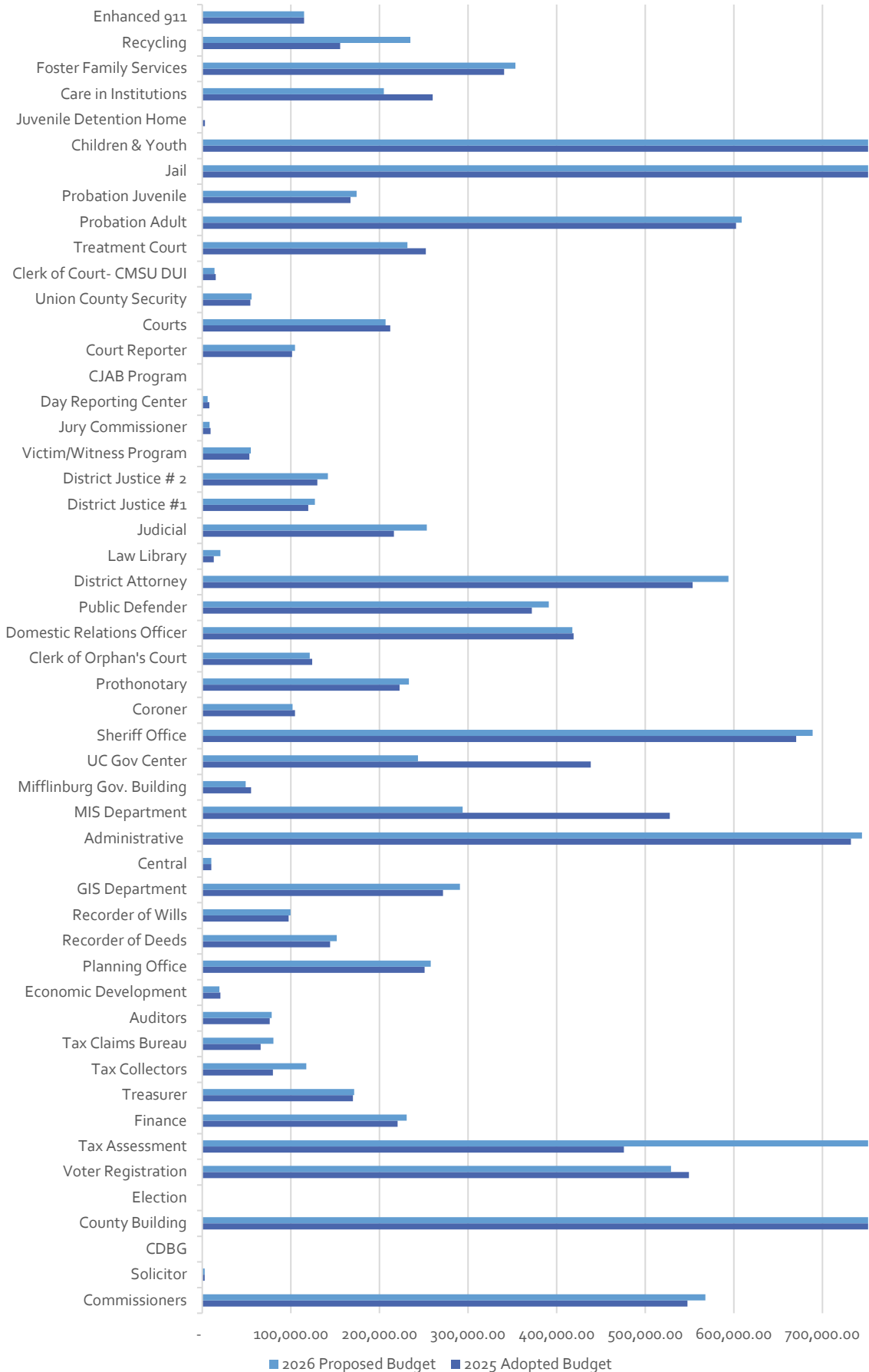
Expenditures by Department

Department	2025 Adopted	2026 Proposed
Commissioners	547,773.00	567,910.00
Solicitor	2,750.00	2,750.00
County Building	788,272.00	1,017,799.00
Voter Registration	549,332.00	529,051.00
Tax Assessment	475,853.00	1,190,434.00
Finance	220,410.00	230,722.00
Treasurer	169,934.00	171,427.00
Tax Collectors	79,848.00	117,477.00
Tax Claims Bureau	65,950.00	80,220.00
Auditors	76,200.00	78,475.00
Economic Development	20,375.00	19,225.00
Planning Office	250,862.00	258,015.00
Recorder of Deeds	144,254.00	151,892.00
Recorder of Wills	97,380.00	99,562.00
GIS Department	271,658.00	290,848.00
Central	10,300.00	10,300.00
Administrative	732,180.00	744,540.00
MIS Department	527,624.00	294,008.00
Mifflinburg Government Building	55,010.00	49,060.00
Union County Government Center	438,389.00	243,593.00
Total Admin	5,524,354.00	6,147,308.00

Sheriff Office	670,341.00	688,948.00
Coroner	104,465.00	101,906.00
Prothonotary	222,652.00	233,167.00
Clerk of Orphan's Court	124,063.00	121,281.00
Domestic Relations Officer	419,185.00	417,830.00
Public Defender	372,030.00	391,237.00
District Attorney	553,504.00	593,939.00
Law Library	13,116.00	20,500.00
Judicial	216,395.00	253,506.00
District Justice #1	119,644.00	127,012.00
District Justice # 2	129,889.00	141,702.00
Victim/Witness Program	53,123.00	54,892.00
Jury Commissioner	9,450.00	8,300.00
Day Reporting Center	8,000.00	6,000.00
CJAB Program	150.00	150.00
Court Reporter	101,237.00	104,660.00
Courts	212,130.00	207,030.00
Union County Security	54,335.00	55,619.00
Clerk of Court- CMSU DUI	15,300.00	13,700.00
Total Judicial	3,399,189.00	3,541,379.00
Treatment Court	252,309.00	231,504.00
Probation Adult	602,599.00	608,769.00
Probation Juvenile	167,332.00	174,167.00
Jail	2,015,707.00	1,738,199.00
Total Corrections	3,037,947.00	2,752,639.00

Children & Youth	1,848,673	1,706,202.00
Juvenile Detention Home	3,000.00	0.00
are in Institutions	260,000.00	205,079.00
Foster Family Services	340,634.00	353,350.00
Total Children & Youth	2,452,307.00	2,264,631.00
Recycling	155,612.00	234,811.00
Enhanced 911	115,000.00	115,000.00
Sara title III	36,700.00	45,800.00
Department of Emergency Service	219,826.00	206,221.00
Veteran affairs	82,608.00	84,555.00
Penn State Extension	93,312.00	96,111.00
Soil Conservation	415,239.00	446,411.00
Historical Society	36,090.00	36,490.00
Bridge Projects	70,000.00	390,000.00
Total General Government	1,224,387.00	1,655,399.00
Benefits & Taxes	4,196,595.00	4,333,527.00
Insurance	159,400.00	184,400.00
County Agencies (includes SLFRF)	927,157.00	661,551.00
Debt Service	-	-
Total	5,283,152.00	5,179,478.00
Total	20,921,336.00	21,540,834.00

Expenditures by Department



Revenue by Department

Department	2025 Adopted	2026 Proposed
County Building	0.00	247,740.00
Voter Registration	264,400.00	270,868.00
Tax Assessment	11,038,098.00	11,352,746.00
Treasurer	19,000.00	15,850.00
Tax Collectors	12,000.00	8,200.00
Tax Claims Bureau	350,617.00	352,626.00
Economic Development	14,982.00	17,382.00
Planning Office	10,000.00	10,000.00
Recorder of Deeds	200,000.00	210,000.00
Recorder of Wills	125,000.00	120,000.00
GIS Department	131,561.00	99,661.00
Clean & Green	7,500.00	10,000.00
Administrative	2,942,071.00	2,870,799.00
MIS Dept.	250,000.00	0.00
UC Gov Center	242,800.00	80,300.00
Total Admin	15,608,029.00	15,666,172.00
Sheriff Office	109,600.00	140,600.00
Coroner	13,600.00	19,800.00
Prothonotary	150,030.00	142,310.00
Clerk of Orphan's Court	185,045.00	180,045.00
Domestic Relations Officer	418,200.00	434,050.00
Public Defender	89,309.00	111,790.00
District Attorney	142,306.00	147,167.00
Judicial	136,257.00	121,941.00
District Justice #1	65,300.00	64,800.00
District Justice # 2	86,200.00	85,700.00
Victim/Witness Program	58,000.00	49,849.00
Courts	49,600.00	52,100.00
Total Judicial	1,503,447.00	1,550,152.00
Treatment Court	94,996.00	0.00
Probation Adult	208,319.00	361,547.00
Probation Juvenile	30,875.00	30,875.00
Jail	94,490.00	46,500.00
Total Corrections	428,490.00	438,922.00
Children & Youth	2,377,067.00	2,274,531.00
Total Children & Youth	2,377,067.00	2,247,531.00

Recycling	74,304.00	152,008.00
Enhanced 911	75,500.00	77,500.00
Sara Title III	27,500.00	36,500.00
Department of Emergency Services	94,490.00	95,081.00
Veteran Affairs	0.00	0.00
Soil Conservation	440,365.00	617,101.00
Historical Society	14,314.00	14,811.00
Bridge Projects	70,000.00	390,000.00
Total General Government	796,473.00	1,383,001.00
Benefits & Taxes	0.00	0.00
Insurance	60,000.00	75,000.00
County Agencies (includes FSLRF)	147,830.00	153,056.00
Total	207,830.00	228,056.00
Total Revenue by Department	20,192,731.00	21,540,834.00

