

2021



Table of Contents

Introduction Letter 2

Highlights and Initiatives 3

Executive Summary 4

2021 Tax Dollars 5

General Fund Budget Summary 6 - 7

Expenditures by Department 8 - 11

Revenues by Department 12 - 13

COUNTY *of* UNION
PENNSYLVANIA

2021 General Fund Budget Report

Budget totals \$20.14 million for all operations and services

Introduction Letter

Dear County Commissioners:

Union County Finance would like to introduce you to the 2021 Union County adopted budget. Listed below are explanations on the differences in expense and revenue from the 2020 adopted budget to the 2021 adopted budget. The General Fund budget for 2021 is \$20,137,411 which represents a \$772,774 increase in expenses from 2020 budget. The increase is attributed to a number of factors listed below along with some expense reductions to offset some of the increases. Eligible employees will receive a step increase (avg. 2.5%) and a 1% COLA resulting in an increase of \$158,000 approximate. Medical insurance premiums increased by 8.5%. The County will be paying the elected Tax Collectors \$3.50/parcel collected in 2021 compared to \$1.00/parcel in 2020. The County also added 1 full-time and 1 part-time position in the 2021 budget. The 2021 budget has a salary contingency of \$70,000 budgeted for the salary study that should be completed in the 1st Qtr. of 2021. Capital projects show a net decrease in expense for 2021 budget of \$338,000. The 2021 budget capital projects are, a partial new roof along with HVAC upgrades at the Courthouse costing \$120,000, the UCGC building is having HVAC work completed at an estimate cost of \$120,000, and the other capital project is a \$214,000 software purchase for the Prothonotary office. The Voter Registration department budget increased by \$70,000 due to anticipated rises in supplies and purchased services for mail in ballots. The Children and Youth department budget increased by 8% due to an increase in Foster Parent Service expense and grant expense increase for new software. The Resource Center budget was impacted due to the Community Action Agency contract being reduced by \$45,000 and moving 1 full-time employee to the Adult Probation department in 2021. A major growth is attributed to bridge replacement costs which increased by \$1,030,000 from 2020 to 2021.

In the adopted 2021 budget the County's revenue increased by \$772,774 from 2020 adopted budget. The major differences in the adopted 2021 budget compared to the 2020 adopted budget are listed below. The federal grant revenue increased due to bridge replacement expenses being reimbursed. Also, the state grant revenue increases are due to the bridge replacement expenses being reimbursed and Act IV-B grant revenue in the Children and Youth department increasing by \$224,000. The major decreases in revenue are listed below. The 2020 adopted budget used \$1,437,409 of fund balance to balance the budget and \$1,286,323 in 2021 proposed budget. The other decrease is the reduction of \$338,000 transfer in from capital reserve account. The reduction from the transfer correlates with the capital project expenses.

Sincerely,

Jeffrey P. McClintock

Finance Director

Highlights and Initiatives

- Represents no increase in real estate taxes with millage rates remaining un-changed in the 2021 budget.
- Increase revenues in General Fund Federal Grant budget category totaling \$876,500, a 4% increase over the 2020 Budget. Includes expenditures at a total of \$20,137,411 a 4% increase over the 2020 Budget.
- Represents a total operating budget of \$18,100,411, capital budget of \$2,037,000, for a total 2021 budget of \$20,137,411.
- Maintains the general fund operating reserve of approximately 16.7%. This percentage falls within the range recommended by the Auditors which represents about 2 months of expenses.
- Increase in state and federal grant funding of \$1,213,243 for Human service expenses and bridge replacement expense.
- Provides a step increase and a 1% COLA increase for all eligible employees. Also budget \$70,000 for salary study results.
- Includes an 8.5% increase in healthcare insurance premiums.
- Added one full-time Sr. Deputy Position in the Prothonotary office and a part-time administrative assistant position in the Court department.
- In 2021 budgeted three major capital projects, new roof and HVAC work at Courthouse estimated cost \$120,000, Software in Prothonotary office estimated cost \$214,000, and HVAC replacement and duct work at Union County Government Center building estimated cost \$120,000.
- Increase in bridge replacement cost of \$1,030,000 from 2020 budget.

Executive Summary

The Union County general fund budget for 2021 totals \$20.14 million for all operations and services and reflects an increase of \$772,774 from the adopted 2020 budget. The 2021 budget was developed by the Union County Board of Commissioners with the goal of improving service delivery to residents, streamlining government, and planning for and investing in the county's future. The budget represents a plan for revenues and expenditures that are results oriented and operationally efficient.

The 2021 budget supports the core functions of Union County Government, the majority of which are mandated by state or federal law. This includes providing support for the courts and court-related operations, corrections, security, emergency management, public safety and 911. Also included are human services, such as children and youth, mental health, veterans' affairs, community and taxpayer services like tax assessment, voting services, geographic information systems, resource conservation, planning and community and economic development. In addition, the budget funds general government administration, facilities operation and maintenance, and quality of life programs including farmland preservation, broadband internet expansion and library services among others.

The main source of revenue for the county budget is the property tax which represents 53% of all revenue. The property tax millage rate remains the same at 5.56 for the 2021 budget. This includes 4.56 general fund millage, .84 for debt service and .16 for the public library. The millage rate equates to an annual county tax bill of approximately \$556 per \$100,000 of assessed property value. For example, a home with an assessed value of \$150,000 would owe \$854 for county taxes (not including municipal or school district taxes).

Other major sources of funding are from the state and federal government at 15.54% and 10.97% respectively and from charges for services. Total projected revenues and expenditures for 2021 are \$20.14 million, which is a slight increase from 2020.

Tax Dollars (2021)

What services are provided with a General Fund tax dollar?

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



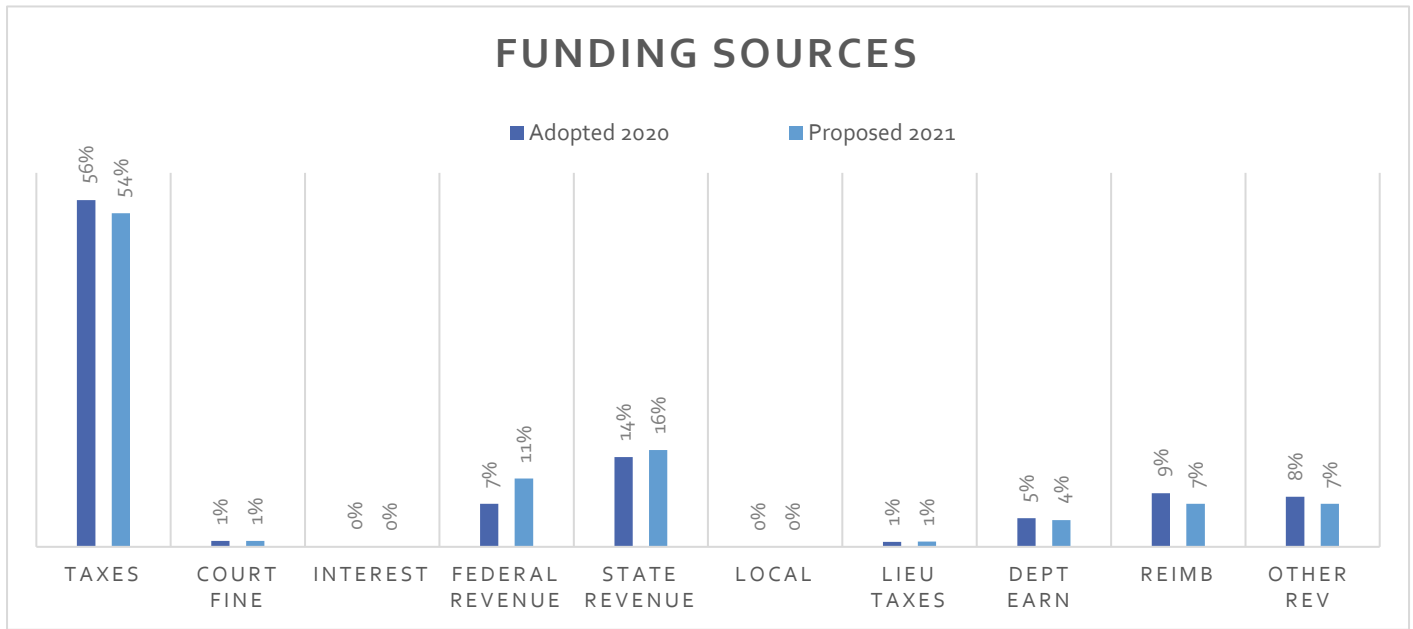
Includes Human Service and Children and Youth programs that provide support services within the community and includes Aging, Drug and Alcohol Treatment and Prevention, Mental Health, early Intervention, Intellectual and Developmental Disabilities, Veterans Affairs and various programs.

Other



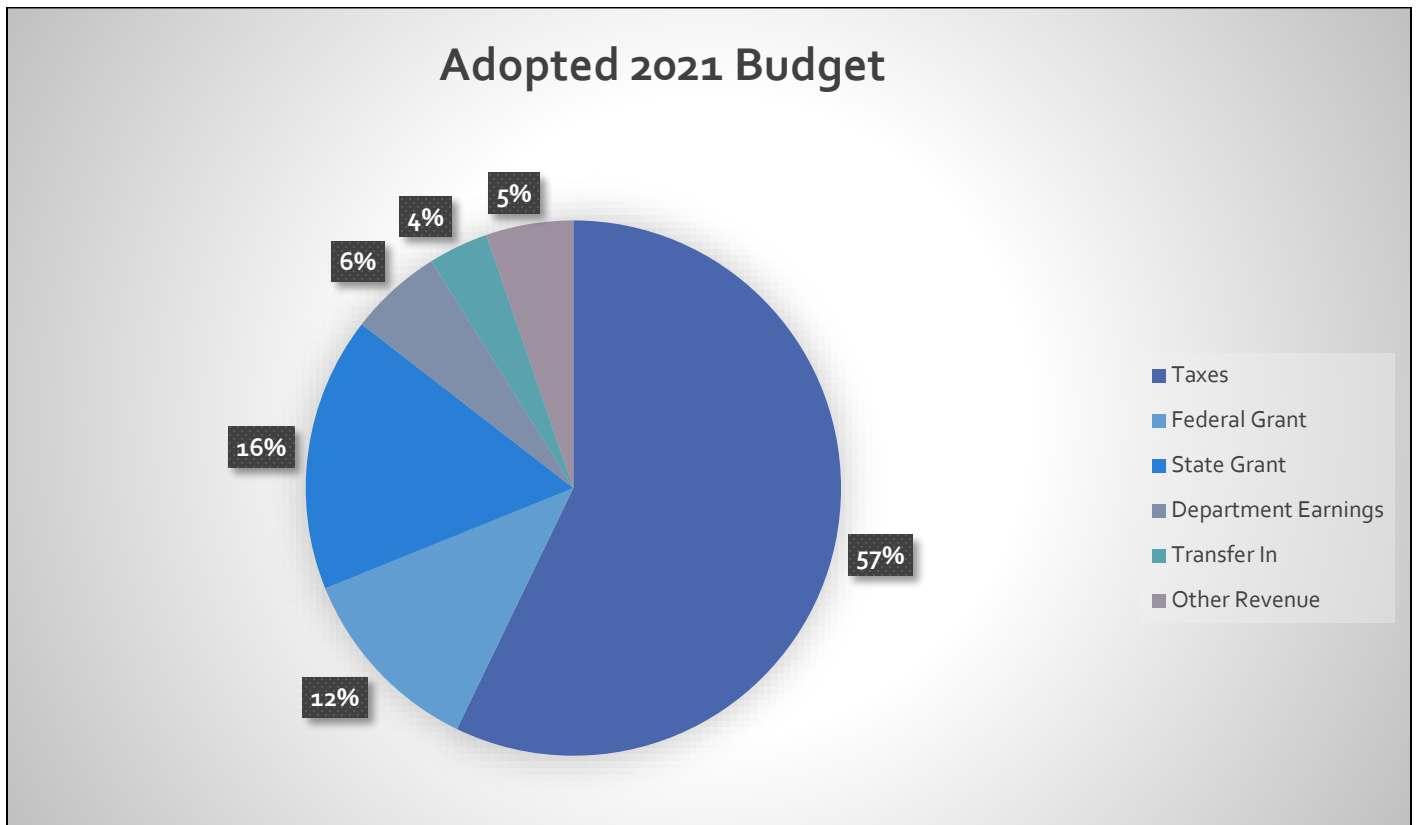
Represents property management, facilities maintenance, operations and maintenance, miscellaneous contributions, and debt service.

General Fund Budget Summary



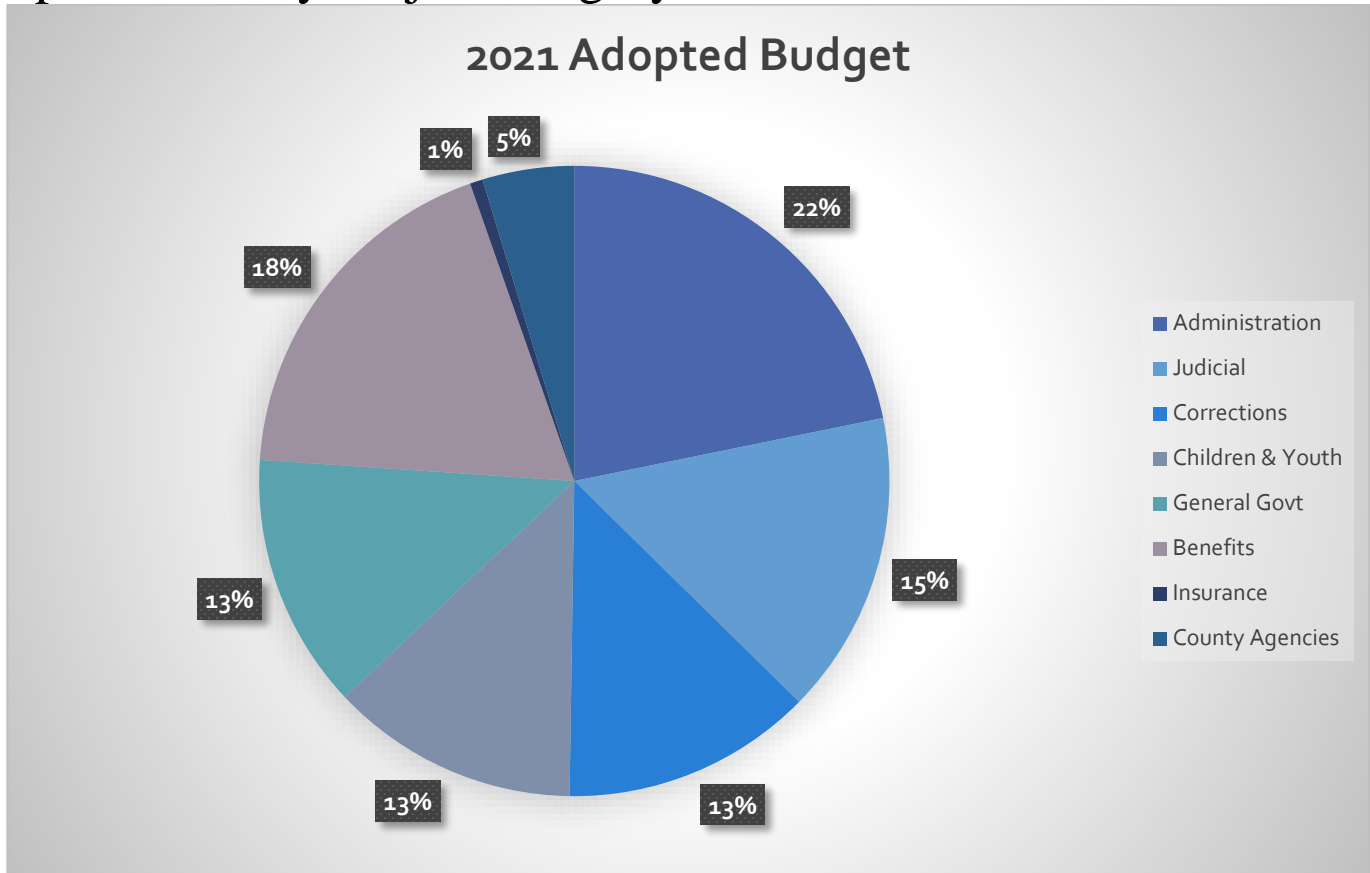
Funding Sources	Adopted 2020	Adopted 2021 Budget
Taxes	10,770,876.00	10,775,952.00
Court Fine	181,000.00	195,000.00
Interest	20,510.00	10,280.00
Federal Grant and Aid	1,333,168.00	2,209,668.00
State Grant and Aid	2,792,132.00	3,128,875.00
Local	2,000.00	-
Payments in Lieu of Taxes	157,886.00	165,486.00
Department Earnings	885,144.00	865,030.00
Reimbursement	1,668,832.00	1,392,817.00
Other Revenue	1,553,089.00	1,394,303.00
Total Funding Sources	19,364,637.00	20,137,411.00

Revenue by Major Category



Category	Adopted 2020	Adopted 2021 Budget
Taxes	10,770,876.00	10,775,952.00
Federal Grant	1,333,168.00	2,209,668.00
State Grant	2,792,132.00	3,128,875.00
Department Earnings	1,066,144.00	1,060,030.00
Transfer In	902,474.00	682,483.00
Other Revenue	2,499,843.00	2,280,403.00
Total Revenue	19,364,637.00	20,137,411.00

Expenditures by Major Category



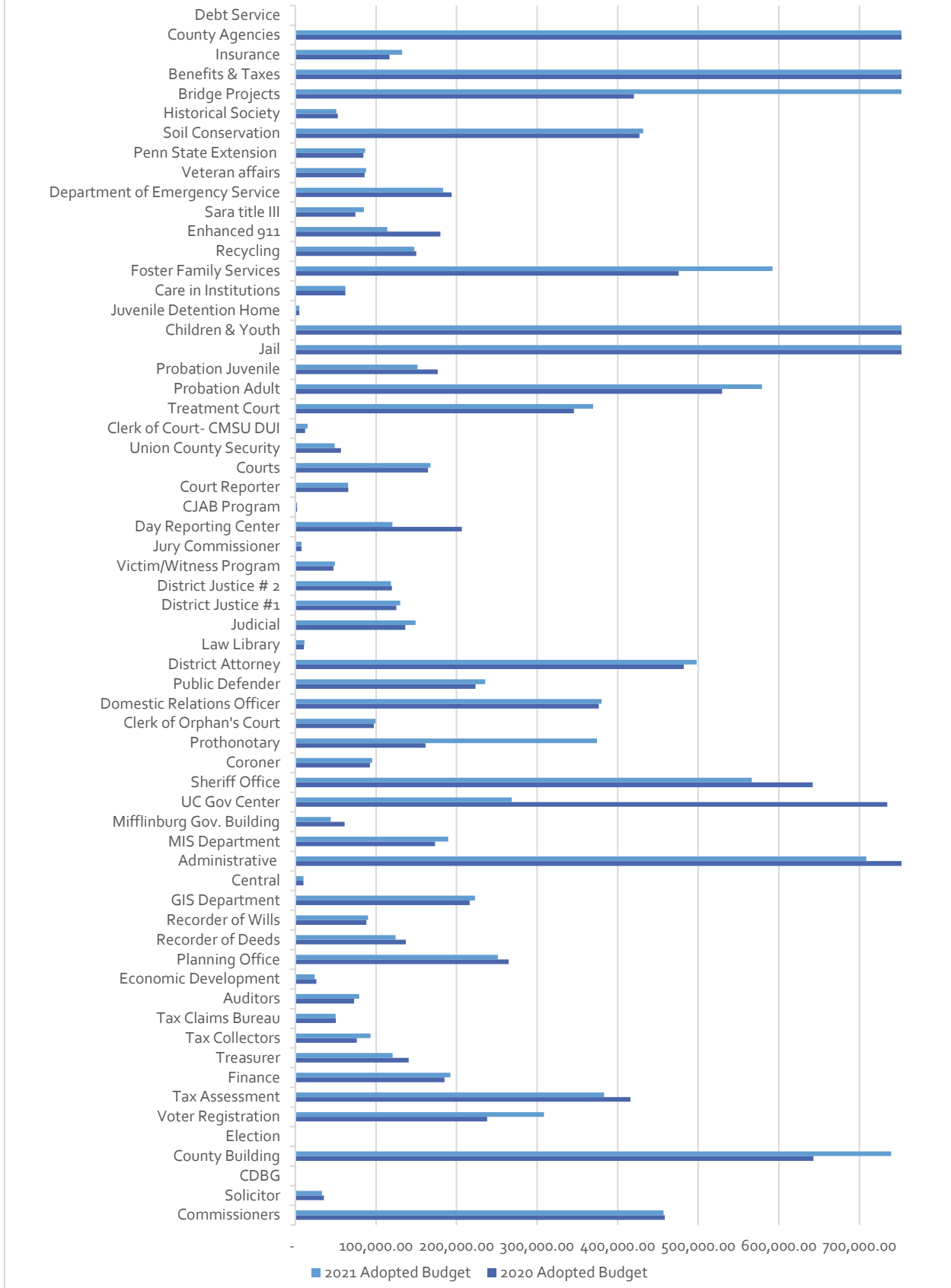
Expenditures	Adopted 2020	Adopted 2021 Budget
Administration	4,975,096.00	4,389,115.00
Judicial	3,029,994.00	3,134,030.00
Corrections	2,525,142.00	2,593,908.00
Children & Youth	2,370,655.00	2,565,100.00
General Government	1,668,025.00	2,636,478.00
Benefits	3,522,890.00	3,738,721.00
Insurance	116,650.00	132,400.00
County Agencies	1,156,185.00	947,659.00
Total Expenditures	19,364,637.00	20,137,411.00

Expenditures by Department

Department	Adopted 2020	Adopted 2021 Budget
Commissioners	458,455.00	456,918.00
Solicitor	35,500.00	33,000.00
CDBG	-	-
County Building	642,779.00	739,262.00
Election	-	-
Voter Registration	238,145.00	308,365.00
Tax Assessment	415,910.00	383,095.00
Finance	184,949.00	192,295.00
Treasurer	140,738.00	120,763.00
Tax Collectors	76,311.00	93,100.00
Tax Claims Bureau	50,225.00	50,025.00
Auditors	72,830.00	79,255.00
Economic Development	26,050.00	23,875.00
Planning Office	264,465.00	251,307.00
Recorder of Deeds	137,119.00	124,330.00
Recorder of Wills	88,119.00	90,130.00
GIS Department	216,097.00	222,998.00
Central	10,000.00	10,050.00
Administrative	948,664.00	708,511.00
MIS Department	173,263.00	189,658.00
Mifflinburg Government Building	61,060.00	43,735.00
Union County Government Center	734,417.00	268,443.00
Total Admin	4,975,096.00	4,389,115.00
Sheriff Office	641,858.00	566,451.00
Coroner	92,584.00	95,230.00
Prothonotary	161,643.00	374,499.00
Clerk of Orphan's Court	97,333.00	99,526.00
Domestic Relations Officer	376,513.00	379,983.00
Public Defender	223,493.00	235,633.00
District Attorney	482,120.00	498,083.00
Law Library	10,700.00	11,076.00
Judicial	136,366.00	149,055.00
District Justice #1	125,258.00	130,083.00
District Justice # 2	119,623.00	118,573.00
Victim/Witness Program	47,305.00	48,928.00
Jury Commissioner	7,700.00	7,700.00
Day Reporting Center	206,571.00	120,422.00
CJAB Program	2,207.00	2,271.00

Court Reporter	65,513.00	65,262.00
Courts	164,556.00	167,655.00
Union County Security	56,651.00	48,600.00
Clerk of Court- CMSU DUI	12,000.00	15,000.00
Total Judicial	3,029,994.00	3,134,030.00
Treatment Court	345,770.00	369,589.00
Probation Adult	529,431.00	579,084.00
Probation Juvenile	176,599.00	151,373.00
Jail	1,473,342.00	1,493,862.00
Total Corrections	2,525,142.00	2,593,908.00
Children & Youth	1,828,062.00	1,906,151.00
Juvenile Detention Home	5,000.00	5,000.00
Care in Institutions	62,000.00	62,000.00
Foster Family Services	475,593.00	591,949.00
Total Children & Youth	2,370,655.00	2,565,100.00
Recycling	149,883.00	147,580.00
Enhanced 911	180,000.00	114,000.00
Sara title III	74,400.00	85,000.00
Department of Emergency Service	193,772.00	183,291.00
Veteran affairs	86,007.00	87,741.00
Penn State Extension	84,309.00	86,489.00
Soil Conservation	427,081.00	431,449.00
Historical Society	52,573.00	50,928.00
Bridge Projects	420,000.00	1,450,000.00
Total General Government	1,668,025.00	2,636,478.00
Benefits & Taxes	2,000.00	72,000.00
Insurance	116,650.00	132,400.00
County Agencies	1,156,185.00	947,659.00
Debt Service	-	-
Total	19,364,637.00	20,137,411.00

Expenditures by Department



Revenue by Department

Department	Adopted 2020	Adopted 2021 Budget
County Building	-	120,000.00
Voter Registration	20,000.00	39,000.00
Tax Assessment	10,483,217.00	10,589,761.00
Treasurer	18,800.00	24,000.00
Tax Collectors	14,500.00	18,000.00
Tax Claims Bureau	609,645.00	518,027.00
Economic Development	47,238.00	38,500.00
Planning Office	4,000.00	5,000.00
Recorder of Deeds	190,000.00	190,000.00
Recorder of Wills	94,000.00	102,000.00
GIS Department	99,500.00	99,250.00
Clean & Green	10,000.00	7,500.00
Administrative	1,721,055.00	1,353,803.00
UC Gov Center	575,000.00	120,000.00
Total Admin	13,886,955.00	13,224,841.00
Sheriff Office	85,600.00	84,780.00
Coroner	12,275.00	12,275.00
Prothonotary	118,500.00	118,520.00
Clerk of Orphan's Court	186,010.00	410,010.00
Domestic Relations Officer	505,000.00	418,000.00
District Attorney	133,880.00	131,212.00
Judicial	4,000.00	1,500.00
District Justice #1	59,500.00	60,000.00
District Justice # 2	109,000.00	109,000.00
Victim/Witness Program	53,559.00	55,162.00
Courts	49,549.00	49,000.00
Total Judicial	1,316,873.00	1,449,459.00
Treatment Court	260,660.00	253,545.00
Probation Adult	282,500.00	359,904.00
Probation Juvenile	30,673.00	30,673.00
Jail	24,695.00	24,000.00
Total Corrections	598,528.00	668,122.00
Children & Youth	2,271,915.00	2,411,960.00
Total Children & Youth	2,271,915.00	2,411,960.00
Recycling	84,500.00	97,500.00
Enhanced 911	20,400.00	81,400.00
Sara title III	63,500.00	56,500.00
Department of Emergency Services	87,647.00	81,247.00

Veteran affairs	1,250.00	1,250.00
Soil Conservation	325,044.00	340,410.00
Historical Society	30,195.00	29,992.00
Bridge Projects	420,000.00	1,450,000.00
Total General Government	1,032,536.00	2,138,299.00
Benefits & Taxes	25,000.00	20,000.00
Insurance	82,000.00	59,900.00
County Agencies	150,830.00	164,830.00
Total	257,830.00	244,730.00
Total Revenue by Department	19,364,637.00	20,137,411.00

