



County of Blair 2022 Budget Presentation

December 3, 2021

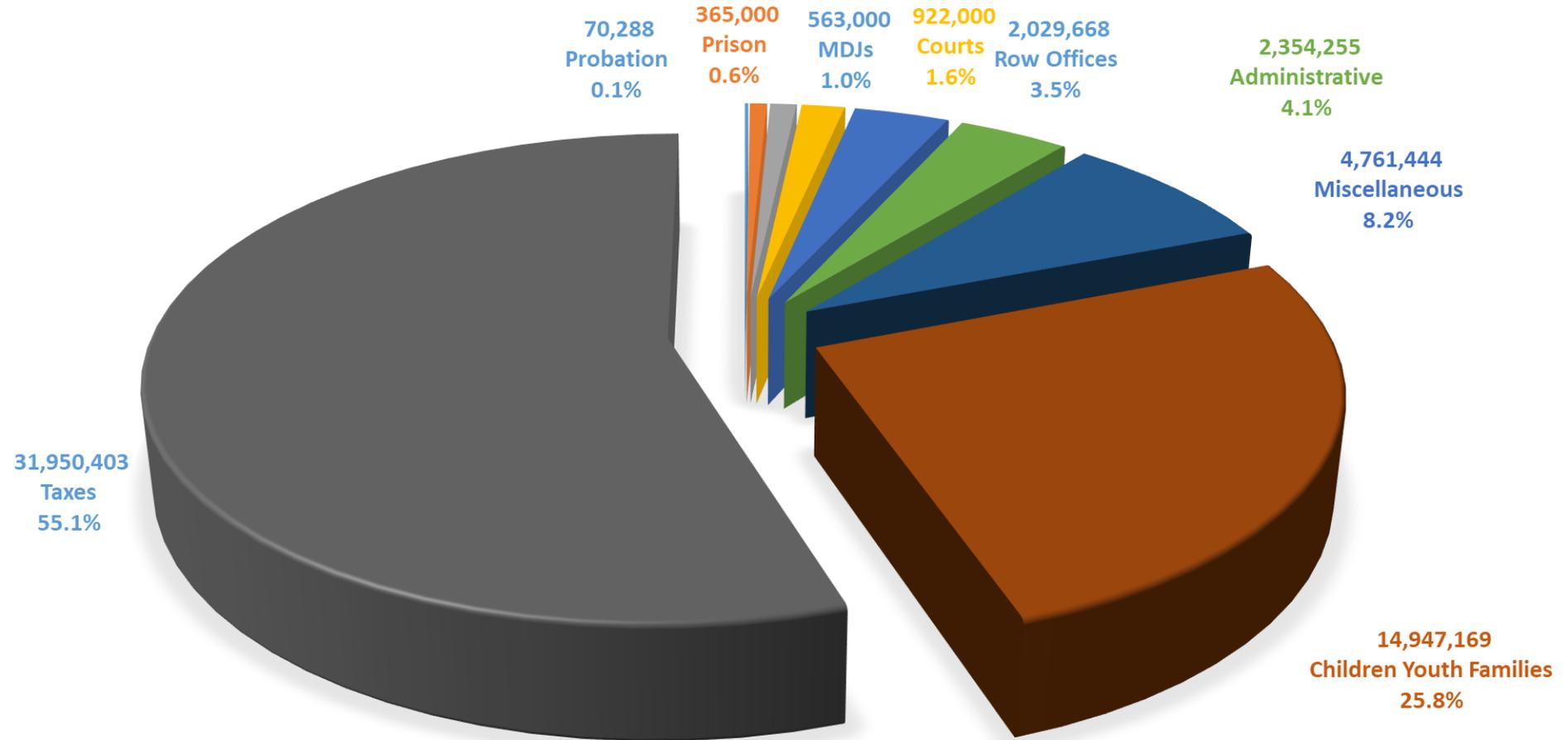
2022 General Fund Budget

- 2022 Revenue - \$57,963,228
- 2022 Expense - \$58,284,331
- Budget Deficit - **(\$321,103)**

Revenue by Department Grouping

| Department Category | Budget | | Actual | | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| | 2022 | 2021 | 2020 | 2019 | % Change |
| Probation | 70,288 | 83,000 | 70,288 | 42,162 | 67% |
| Courts | 922,000 | 898,500 | 1,204,162 | 926,308 | 0% |
| Prison | 365,000 | 356,500 | 408,946 | 363,124 | 1% |
| MDJs | 563,000 | 585,444 | 477,253 | 579,952 | -3% |
| Miscellaneous | 4,761,445 | 2,749,305 | 2,671,260 | 2,667,631 | 78% |
| Administrative | 2,354,255 | 2,312,008 | 3,507,365 | 1,389,317 | 69% |
| Row Offices | 2,029,668 | 1,848,790 | 2,074,322 | 1,898,363 | 7% |
| Children Youth Families | 14,947,169 | 14,317,703 | 11,940,038 | 13,322,799 | 12% |
| Taxes | 31,950,403 | 31,924,200 | 32,340,553 | 32,605,839 | -2% |
| Total | 57,963,228 | 55,075,450 | 54,694,188 | 53,795,496 | 8% |

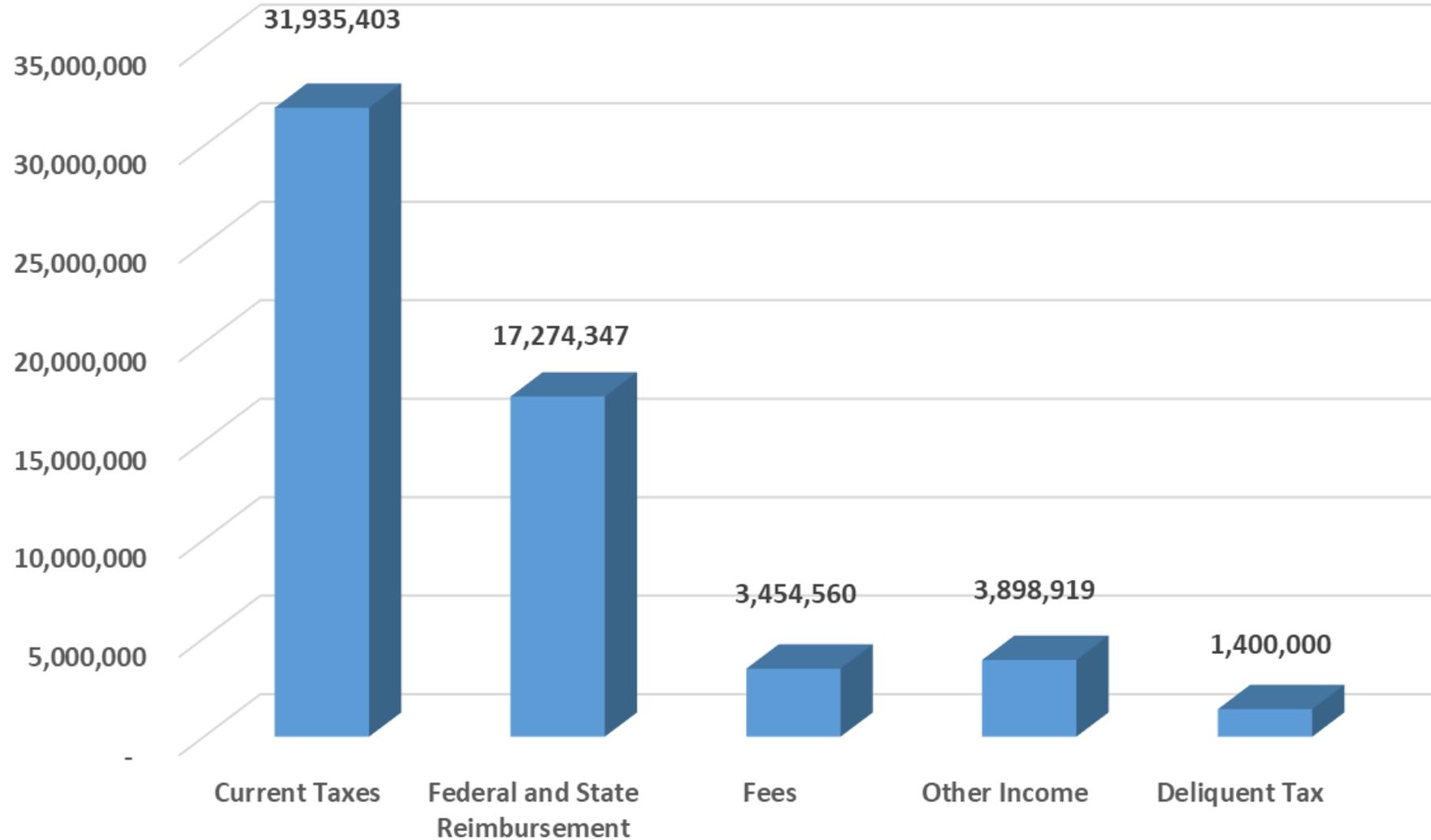
2022 REVENUE BUDGET



Revenue by Category

| Revenue Category | Budget | | Actual | | | % Change |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| | 2022 | 2021 | 2020 | 2019 | 2018 | |
| Current Taxes | 31,935,403 | 31,894,200 | 32,336,795 | 32,557,939 | 31,011,882 | 3% |
| Federal and State Reimbursement | 17,274,347 | 16,654,329 | 14,404,006 | 15,705,782 | 12,854,991 | 34% |
| Fees | 3,454,560 | 3,301,329 | 3,566,664 | 3,588,685 | 3,718,466 | -7% |
| Other Income | 3,898,919 | 1,825,593 | 2,413,410 | 1,943,090 | 1,996,069 | 95% |
| Delinquent Tax | 1,400,000 | 1,400,000 | 1,973,312 | - | 1,427,942 | -2% |
| Total | 57,963,228 | 55,075,451 | 54,694,188 | 53,795,496 | 51,009,350 | 14% |

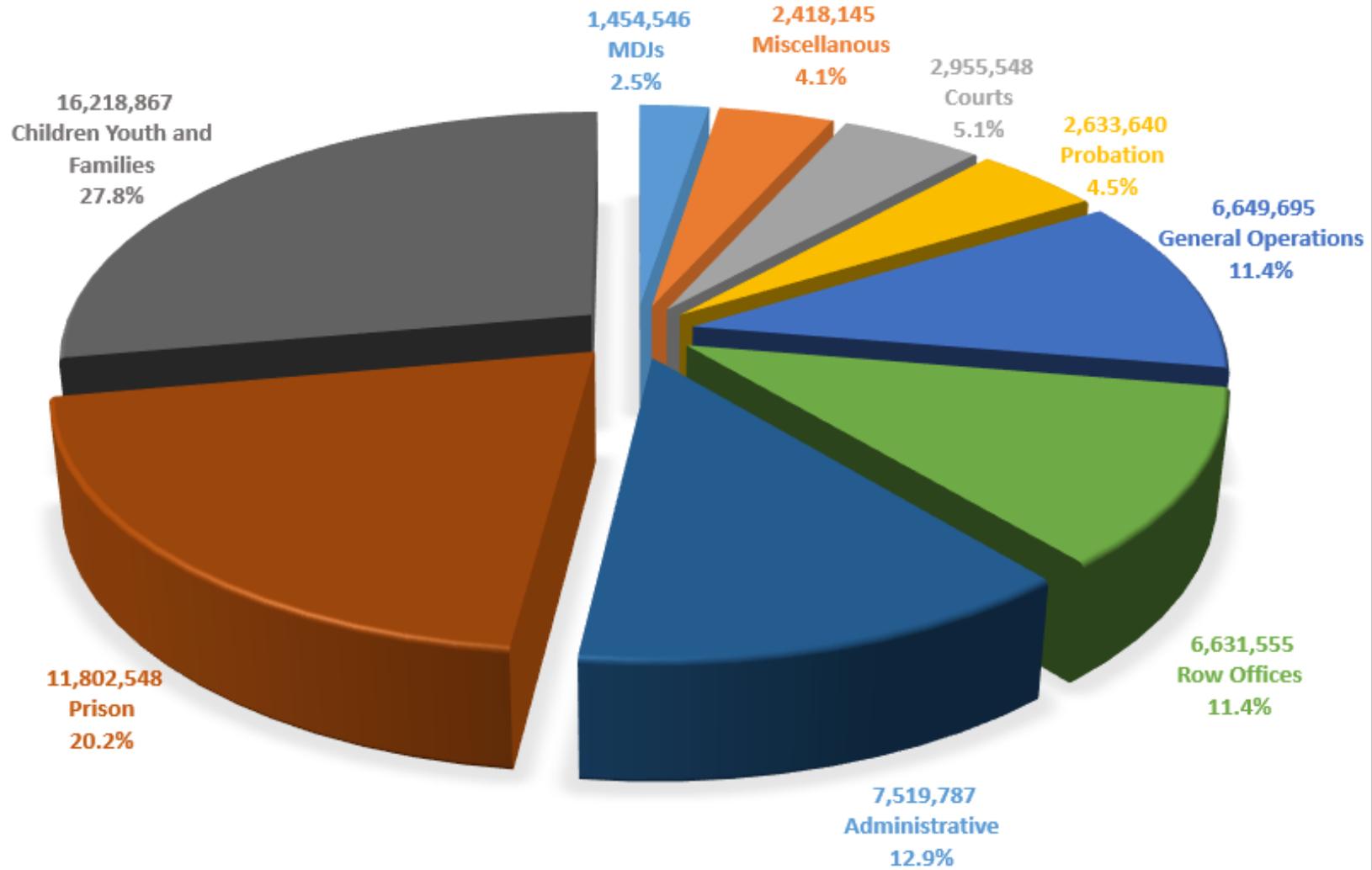
2022 Revenue Budget



Expense by Department Grouping

| Department Category | Budget | | Actual | | % Change |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|------------|
| | 2022 | 2021 | 2020 | 2019 | |
| MDJs | 1,454,546 | 1,392,290 | 1,354,599 | 1,504,470 | -3% |
| Miscellaneous | 2,418,145 | 2,247,071 | 1,994,524 | 2,027,865 | 19% |
| Courts | 2,955,548 | 2,570,458 | 2,760,870 | 2,455,638 | 20% |
| Probation | 2,633,640 | 2,531,633 | 1,900,561 | 2,065,056 | 28% |
| General Operations | 6,649,695 | 7,216,341 | 7,607,261 | 5,391,115 | 23% |
| Row Offices | 6,631,555 | 6,686,357 | 5,529,606 | 6,647,588 | 0% |
| Administrative | 7,519,787 | 7,221,890 | 7,241,319 | 7,475,085 | 1% |
| Prison | 11,802,548 | 11,579,684 | 7,243,621 | 11,078,424 | 7% |
| Children Youth and Families | 16,218,867 | 16,043,928 | 12,786,822 | 14,242,629 | 14% |
| Total | 58,284,331 | 57,489,652 | 48,419,184 | 52,887,870 | 10% |

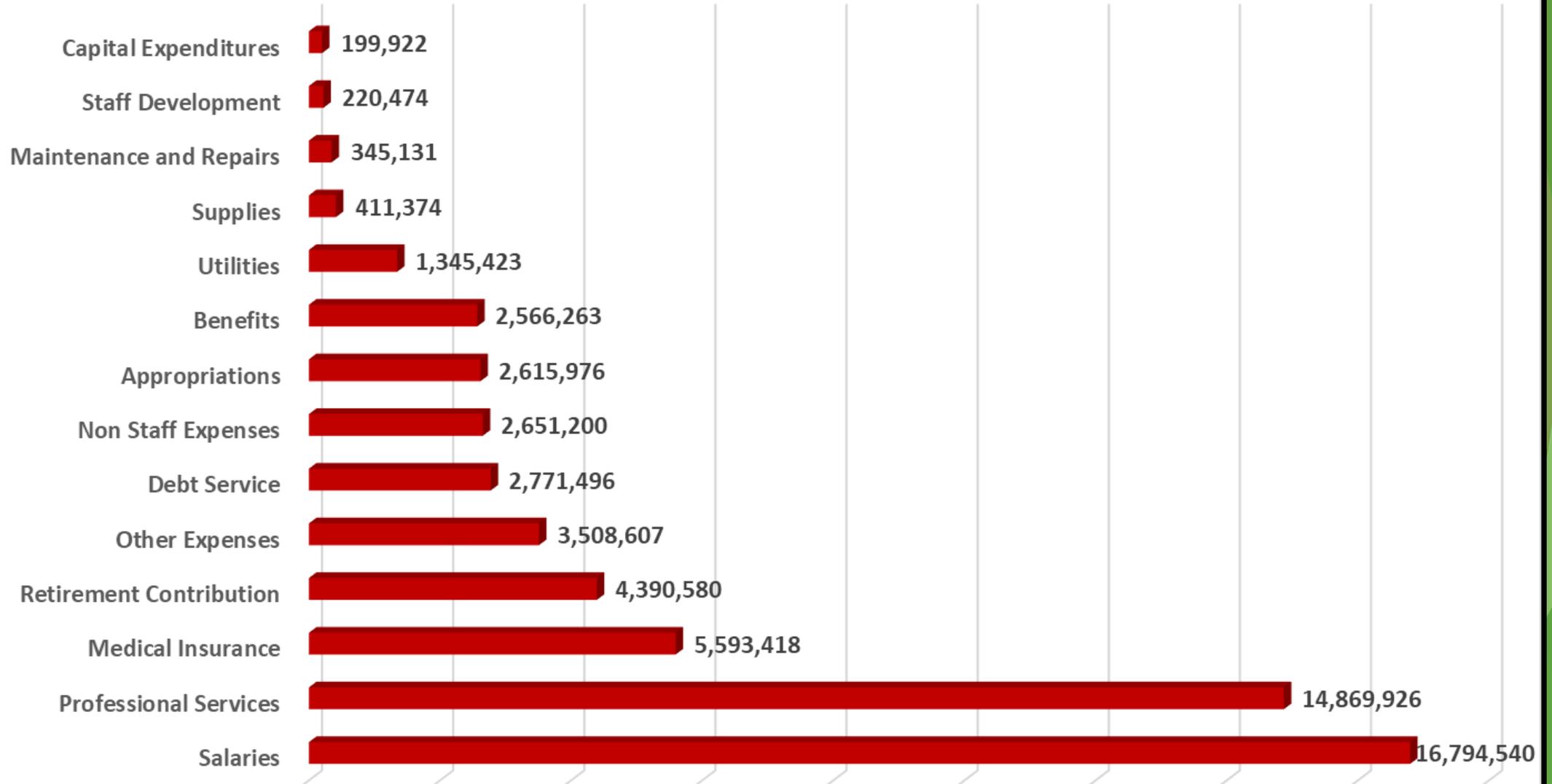
2022 EXPENDITURE BUDGET



Expense by Category

| Expense Category | Budget | | Actual | | | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| | 2022 | 2021 | 2020 | 2019 | 2018 | % Change |
| Salaries | 16,794,540 | 16,960,110 | 12,510,481 | 16,168,897 | 15,416,941 | 9% |
| Professional Services | 14,869,926 | 13,160,922 | 11,218,841 | 12,279,973 | 10,454,330 | 42% |
| Medical Insurance | 5,593,418 | 5,622,919 | 5,102,719 | 5,227,204 | 5,228,884 | 7% |
| Retirement Contribution | 4,390,580 | 4,203,592 | 3,969,925 | 3,677,838 | 3,526,137 | 25% |
| Other Expenses | 3,508,608 | 4,243,424 | 2,024,738 | 1,907,005 | 4,516,387 | -22% |
| Debt Service | 2,771,496 | 3,029,936 | 2,976,468 | 3,054,021 | 2,908,895 | -5% |
| Non Staff Expenses | 2,651,200 | 2,641,558 | 2,708,931 | 2,768,143 | 2,406,930 | 10% |
| Appropriations | 2,615,976 | 2,702,017 | 2,949,942 | 3,040,828 | 2,765,354 | -5% |
| Benefits | 2,566,263 | 2,451,103 | 2,610,668 | 2,291,774 | 2,166,422 | 18% |
| Utilities | 1,345,423 | 1,440,372 | 1,249,236 | 1,296,466 | 1,253,844 | 7% |
| Capital Expenditures | 199,922 | 201,695 | 470,107 | 430,557 | 408,315 | -51% |
| Supplies | 411,374 | 367,616 | 358,245 | 374,206 | 365,084 | 13% |
| Maintenance and Repairs | 345,131 | 288,833 | 225,339 | 247,161 | 287,871 | 20% |
| Staff Development | 220,474 | 175,556 | 43,544 | 123,798 | 200,840 | 10% |
| Total | 58,284,331 | 57,489,653 | 48,419,184 | 52,887,871 | 51,906,234 | 12% |

2022 Expenditure Budget



2021 General Fund Projections

| General Fund Balance Estimates | 12/3/2021 |
|--|-------------------|
| | |
| Total General Fund Balance (2020 Audit) | 15,375,484 |
| Non Spendable | 327,989 |
| Restricted | - |
| Committed | 427,461 |
| Assigned | 3,006,596 |
| Unassigned General Fund Balance (2020 Audit) | 11,613,438 |
| | |
| 2021 Estimated Results (based on September actuals) | (805,000) |
| | |
| 2021 Committed and Assigned Adjustment | 2,550,464 |
| | |
| Projected 2021 Year End Unassigned General Fund | 13,358,902 |

2022 General Fund Projections

| | |
|--|-------------------|
| Projected 2021 Year End Unassigned General Fund | 13,358,902 |
| 2022 Revenue Estimates | 57,963,228 |
| 2022 Expense Requests | 58,284,331 |
| 2022 Estimated Results | (321,103) |
| Projected 2022 Year End Unassigned General Fund | 13,037,799 |

Real Estate Tax Millage Change

| | 2022 | 2021 | Change | Revenue Generated |
|-----------------------|--------------|--------------|----------|-------------------------|
| General Fund | 3.709 | 3.676 | 0.033 | \$ 28,956,275.32 |
| Debt Service | 0.355 | 0.388 | -0.033 | \$ 2,771,495.75 |
| Libraries | 0.021 | 0.021 | 0 | \$ 163,947.64 |
| Parks and Rec. | 0.012 | 0.012 | 0 | \$ 93,684.36 |
| Total | 4.097 | 4.097 | 0 | \$ 31,985,403.07 |

Total County Real Estate Tax Millage does not change for the 2022 tax year.

Reserve Account Summary

| County of Blair | | | | |
|--|------------|------------|--------------|------------|
| Reserve Account Budget Summary 2022 | | | | |
| | Beginning | | | |
| | Fund | Projected | | Surplus |
| Fund | Balance | Revenue | Expenditures | (Deficit) |
| 002 - Special Grants | 11,831,927 | 11,831,927 | 634,208 | 23,029,646 |
| 003 - Liquid Fuels | 668,000 | 407,000 | 388,200 | 686,800 |
| 004 - Hotel Tax | 358,000 | 800,000 | 800,000 | 358,000 |
| 006 - Hazardous Emergency Response | 299,000 | 99,730 | 94,788 | 303,942 |
| 007 - Bond Fund | 1,790,000 | 2,000 | 1,500,000 | 292,000 |
| 008 - Fort Roberdeau | 10,000 | 192,589 | 202,589 | - |
| 015 - Juvenile Probation Grant | 42,000 | 167,387 | 14,550 | 194,837 |
| 018 - Coroner Vital Statistics | 38,000 | 16,000 | 16,000 | 38,000 |
| 030 - Tax Claim | 950,000 | 3,000 | - | 953,000 |
| 031 - Workers Compensation Fund | 595,000 | 225,000 | 225,000 | 595,000 |
| 032 - Unemployment Reserve Fund | 5,000 | 100,000 | 100,000 | 5,000 |
| 034 - Domestic Relation Title IV-E | 2,100,000 | 865,300 | 1,335,870 | 1,629,430 |
| 035 - Recreation Fund | 144,000 | 89,200 | 109,050 | 124,150 |
| 036 - Capital Reserve | 72,000 | 40,000 | 70,000 | 42,000 |
| 038 - Technology Fund | 125,000 | 15,000 | 50,000 | 90,000 |

Reserve Account Summary - Continued

| County of Blair | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Reserve Account Budget Summary 2022 | | | | |
| | Beginning | | | |
| Fund | Fund | Projected | | Surplus |
| | Balance | Revenue | Expenditures | (Deficit) |
| 040 - Victim Witness ARD | 215,000 | 20,000 | 10,000 | 225,000 |
| 041 - County Record Improvement | 58,000 | 25,000 | 21,000 | 62,000 |
| 042 - Vehicle Registration | 3,393,000 | 600,000 | 500,000 | 3,493,000 |
| 044 - 911 Project | - | 2,807,373 | 2,807,373 | - |
| 045 - Juvenile Probation Office | 40,000 | 3,000 | 3,000 | 40,000 |
| 046 - Recorder of Deeds | 67,500 | 48,000 | 21,000 | 94,500 |
| 047 - Affordable Housing | 615,000 | 100,800 | 414,550 | 301,250 |
| 048 - Clerk of Courts Automation | 140,000 | 5,000 | 4,000 | 141,000 |
| 049 - Prothonotary Automation | 10,000 | 25,000 | 30,000 | 5,000 |
| 050 - Central Booking | 475,000 | 200,000 | 147,070 | 527,930 |
| 052 - Marcellus Shale Fund | 1,010,000 | 400,000 | 730,000 | 680,000 |
| 055 - Juvenile Title IV-E | 15,000 | - | 12,000 | 3,000 |
| 056 - Phare Grant | 175,000 | 431,000 | 280,250 | 325,750 |
| 059 - Act 44 Bridge Fund | 1,900,000 | 220,000 | 450,000 | 1,670,000 |
| 062 - Juvenile Supervision Fee | 45,000 | 7,500 | 24,500 | 28,000 |
| 065 - Community Development | - | 5,042,854 | 3,971,395 | 1,071,459 |
| 075 - Social Services | 8,300,000 | 8,480,416 | 15,221,654 | 1,558,762 |
| 076 - Offender Supervision | 300,000 | 812,458 | 1,112,458 | - |
| 081 - Blair County Retirement Fund | 38,000,000 | 5,950,000 | 7,550,000 | 36,400,000 |
| Total | \$ 61,954,500 | \$ 28,200,607 | \$ 38,216,297 | \$ 51,938,810 |