

# County of Blair 2024 Budget Presentation

November 17, 2023

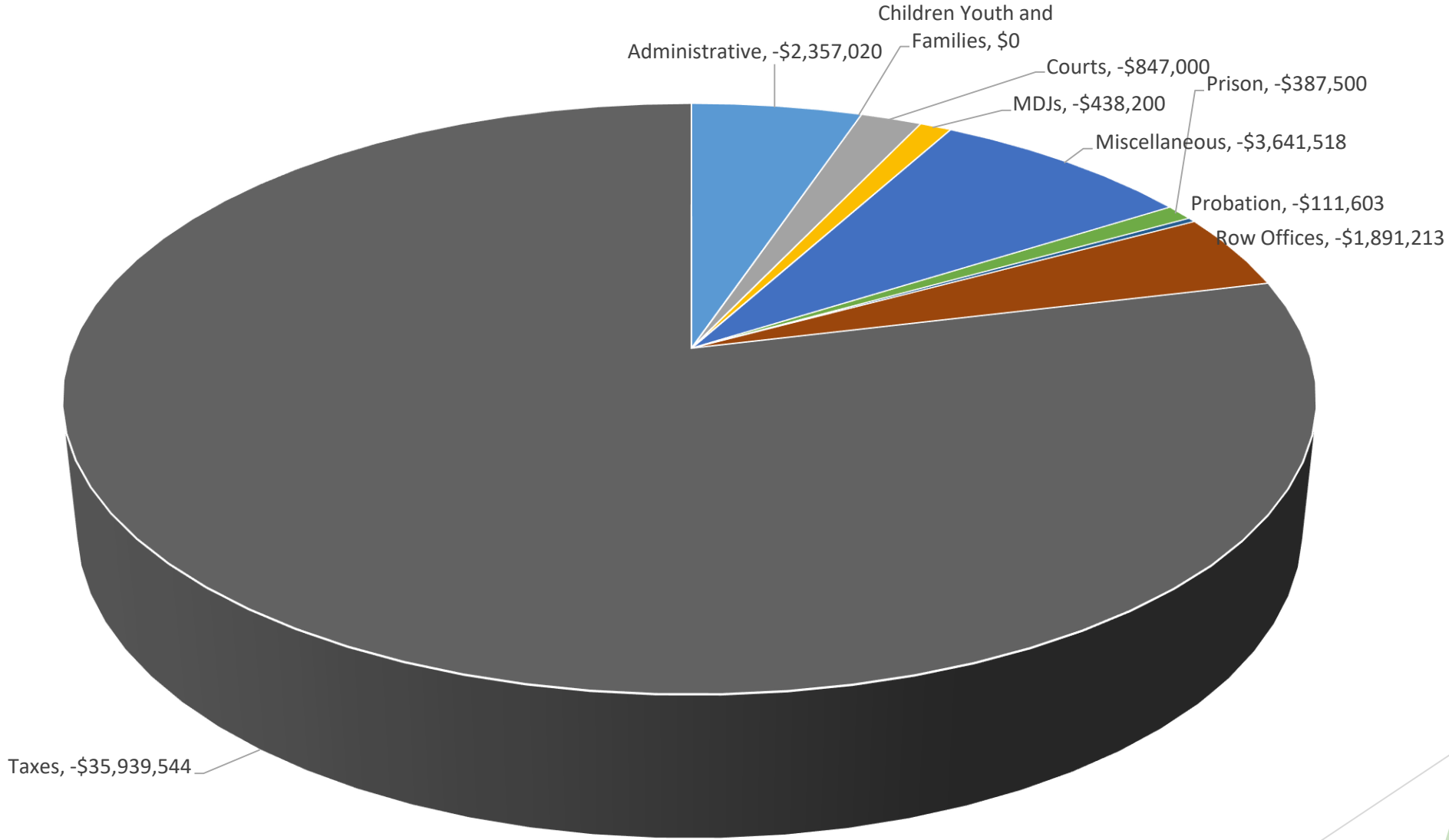
# 2024 General Fund Budget

- 2024 Revenue - \$45,613,598
- 2024 Expense - \$48,971,814
- Budget Deficit - **(-\$3,358,216)**

# Revenue by Department Grouping

Department Category	Budget		Actual		
	2024	2023	2022	2021	% Change
Probation	111,603	70,288	3,857	70,325	59%
Courts	847,000	918,500	888,771	1,053,945	-20%
Prison	387,500	374,500	471,562	428,061	-9%
MDJs	438,200	497,200	447,707	483,819	-9%
Miscellaneous	3,641,518	4,246,649	5,578,302	3,188,122	14%
Administrative	2,357,020	2,651,002	3,170,759	3,114,106	-24%
Row Offices	1,891,213	1,909,106	2,003,901	2,107,029	-10%
Children Youth Families	-	12,996,686	12,315,093	11,600,617	-100%
Taxes	35,939,544	32,406,251	32,794,590	32,412,098	11%
<b>Total</b>	<b>45,613,598</b>	<b>56,070,181</b>	<b>57,674,542</b>	<b>54,458,122</b>	<b>-16%</b>

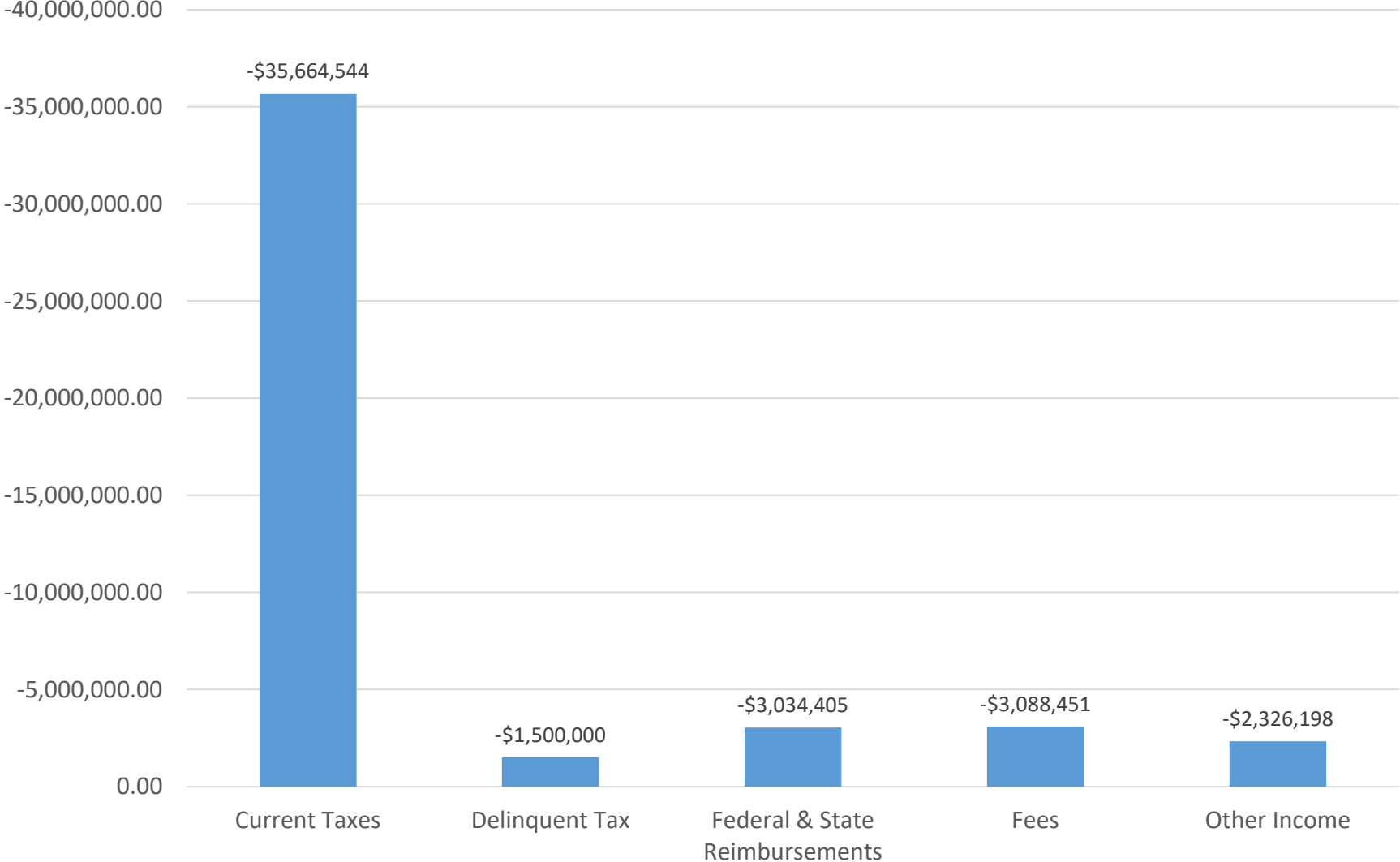
# 2024 Revenue Budget



# Revenue by Category

Revenue Category	Budget		Actual			% Change
	2024	2023	2022	2021	2020	
Current Taxes	35,664,544	32,106,251	32,662,386	32,436,010	32,336,795	10%
Federal and State Reimbursement	3,034,405	15,517,504	15,377,556	14,146,767	14,404,006	-79%
Fees	3,088,451	3,152,250	3,482,925	3,626,327	3,566,664	-13%
Other Income	2,326,198	3,794,177	4,493,832	2,522,953	2,413,410	-4%
Delinquent Tax	1,500,000	1,500,000	1,657,842	1,726,064	1,973,312	-24%
<b>Total</b>	<b>45,613,598</b>	<b>56,070,181</b>	<b>57,674,542</b>	<b>54,458,121</b>	<b>54,694,188</b>	<b>-17%</b>

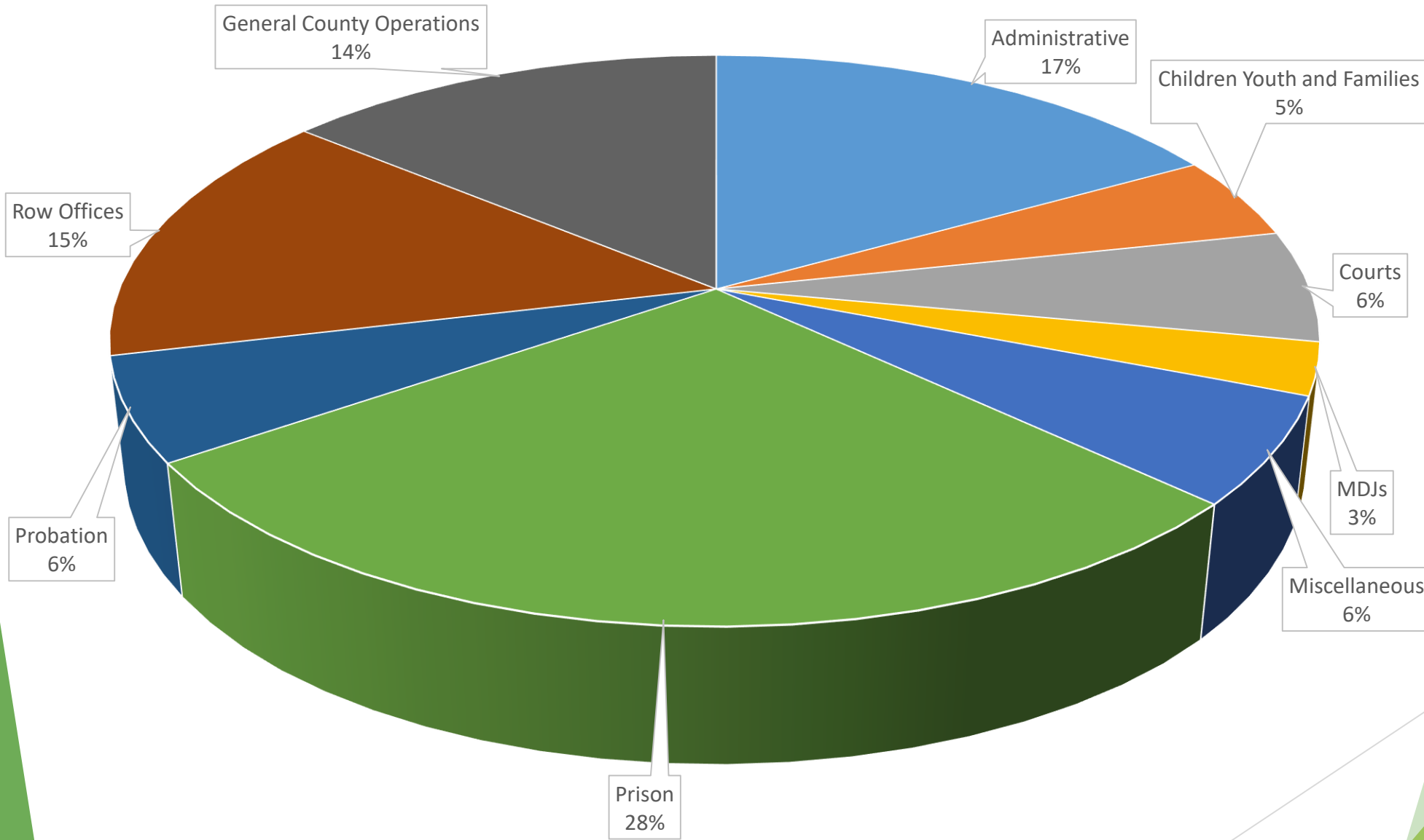
# 2024 Revenue Budget



# Expense by Department Grouping

Department Category	Budget		Actual		% Change
	2024	2023	2022	2021	
MDJs	1,440,526	1,493,910	1,522,553	1,410,750	2%
Miscellaneous	2,968,489	2,477,853	2,737,044	2,304,442	29%
Courts	3,098,635	2,987,377	2,753,595	3,011,824	3%
Probation	2,871,495	2,725,225	2,194,057	2,019,426	42%
General Operations	6,856,376	6,166,851	5,373,030	5,817,047	18%
Row Offices	7,208,997	6,970,799	6,917,143	6,623,898	9%
Administrative	8,256,030	8,038,208	7,283,426	7,625,886	8%
Prison	13,931,332	11,947,306	12,902,543	11,808,740	18%
Children Youth and Families	2,339,935	14,830,220	13,781,984	13,445,127	-83%
<b>Total</b>	<b>48,971,815</b>	<b>57,637,747</b>	<b>55,465,375</b>	<b>54,067,140</b>	<b>-9%</b>

# 2024 Expenditure Budget

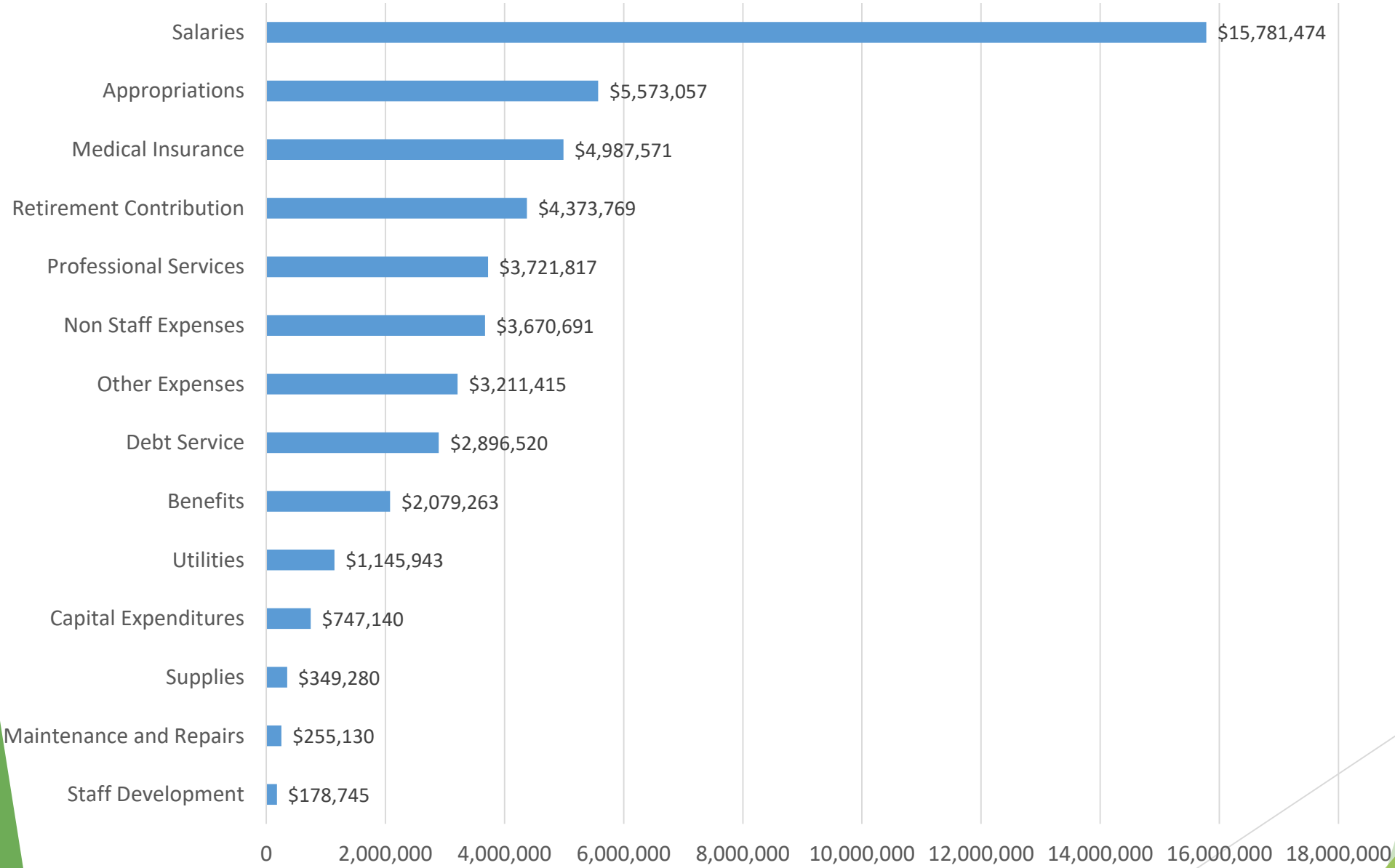




# Expense by Category

Expense Category	Budget		Actual			
	2024	2023	2022	2021	2020	% Change
Salaries	15,781,474	16,487,654	17,136,350	16,394,095	12,510,481	26%
Professional Services	3,721,817	14,544,248	13,429,786	12,228,016	11,218,841	-67%
Medical Insurance	4,987,571	5,470,920	5,069,820	5,262,374	5,102,719	-2%
Retirement Contribution	4,373,769	4,590,554	4,304,323	4,222,280	3,969,925	10%
Other Expenses	3,211,415	2,934,201	2,222,758	2,045,846	2,024,738	59%
Debt Service	2,896,520	2,758,231	2,839,072	3,073,978	2,976,468	-3%
Non Staff Expenses	3,670,691	2,801,207	2,952,491	2,683,469	2,708,931	36%
Appropriations	5,573,057	2,552,474	2,988,865	3,208,795	2,949,942	89%
Benefits	2,079,263	2,391,259	2,304,947	2,548,906	2,610,668	-20%
Utilities	1,145,943	1,318,990	1,328,223	1,226,524	1,249,236	-8%
Capital Expenditures	747,140	845,170	159,435	528,815	470,107	59%
Supplies	349,280	373,936	341,573	342,427	358,245	-3%
Maintenance and Repairs	255,130	336,924	270,762	236,089	225,339	13%
Staff Development	178,745	231,980	116,972	65,526	43,544	310%
<b>Total</b>	<b>48,971,815</b>	<b>57,637,747</b>	<b>55,465,375</b>	<b>54,067,139</b>	<b>48,419,184</b>	<b>1%</b>

# 2024 Expenditure Budget



# Difference in Expenses with CYF Appropriation Adjustment

Expense Category	2024 Budget	2023 Budget	Difference
Salaries	15,781,474	14,802,427	979,047
Medical Insurance	4,987,571	4,945,245	42,327
Retirement Contribution	4,373,769	4,169,247	204,521
Professional Services	3,721,817	3,486,321	235,496
Non Staff Expenses	3,670,691	2,609,900	1,060,791
Appropriations	5,573,057	4,386,008	1,187,049
Other Expenses	3,211,415	2,502,139	709,276
Debt Service	2,896,520	2,758,231	138,289
Benefits	2,079,263	2,202,192	(122,929)
Utilities	1,145,943	1,073,013	72,930
Capital Expenditures	747,140	805,872	(58,732)
Supplies	349,280	360,756	(11,476)
Maintenance and Repairs	255,130	328,567	(73,437)
Staff Development	178,745	211,143	(32,399)
<b>Grand Total</b>	<b>48,971,814</b>	<b>44,641,061</b>	<b>4,330,753</b>

# 2023 General Fund Projections

<b>General Fund Balance Estimates</b>	<b>11/17/2023</b>
<b>Total General Fund Balance (2022 Audit)</b>	<b>16,444,964</b>
Non Spendable	402,279
Restricted	-
Committed	200,723
Assigned	602,121
<b>Unassigned General Fund Balance (2022 Audit)</b>	<b>15,239,841</b>
2023 Estimated Results (based on 2023 Budget)	(1,567,565)
2023 Committed and Assigned Adjustment	17,333
<b>Projected 2023 Year End Unassigned General Fund</b>	<b>13,689,609</b>

# 2024 General Fund Projections

<b>Projected 2023 Year End Unassigned General Fund</b>	<b>13,689,609</b>
2024 Revenue Estimates	45,613,598
2024 Expense Requests	(48,971,814)
2024 Estimated Results	(3,358,216)
<b>Projected 2024 Year End Unassigned General Fund</b>	<b>10,331,393</b>

# Real Estate Tax Millage Change

	2024	2023	Change	Revenue Generated
<b>General Fund</b>	4.134	3.709	0.425	\$ 32,627,283
<b>Debt Service</b>	0.367	0.367	0	\$ 2,896,520
<b>Libraries</b>	0.021	0.021	0	\$ 165,741
<b>Parks and Rec.</b>	0	0	0	\$ -
<b>Total</b>	<b>4.522</b>	<b>4.097</b>	<b>0.425</b>	<b>\$ 35,689,544</b>

Total County Real Estate Tax Millage increases by  
0.425 Mills for 2024

# Reserve Account Summary

<b>County of Blair</b>				
<b>Reserve Account Budget Summary 2024</b>				
	Beginning	Projected		
	Fund	Revenue		Surplus
Fund	Balance	Revenue	Expenditures	(Deficit)
002 - Special Grants	22,000,000	2,183,917	20,797,121	3,386,796
003 - Liquid Fuels	1,000,000	278,937	505,025	773,912
004 - Hotel Tax	450,000	1,106,750	1,239,044	317,706
005 - Debt Service Fund	300,000	2,896,520	2,759,230	437,290
006 - Hazardous Emergency Response	300,000	80,974	193,680	187,294
007 - Bond Fund	1,249,980	-	1,249,980	-
008 - Fort Roberdeau	-	238,906	238,906	-
011 - Children Youth & Families	-	15,466,638	15,466,638	-
015 - Juvenile Probation Grant	50,000	172,321	53,641	168,680
018 - Coroner Vital Statistics	100,000	74,000	76,750	97,250
031 - Workers Compensation Fund	600,000	43,000	43,000	600,000
032 - Unemployment Reserve Fund	-	26,400	26,400	-
034 - Domestic Relation Title IV-E	2,200,000	954,282	1,164,282	1,990,000
035 - Recreation Fund	42,000	101,026	133,224	9,802
036 - Capital Reserve	65,000	10,686,459	-	10,751,459
038 - Technology Fund	168,000	20,000	112,021	75,979
039 - Farmland Protection Fund	150,000	162,600	162,600	150,000
040 - Victim Witness ARD	250,000	27,000	39,615	237,385
041 - County Record Improvement	65,000	20,000	20,250	64,750

# Reserve Account Summary - Continued

042 - Vehicle Registration	2,178,437	654,725	-	2,833,162
044 - 911 Project	-	7,900,007	7,900,007	-
045 - Juvenile Probation Office	35,000	3,500	3,500	35,000
046 - Recorder of Deeds	125,000	35,000	136,947	23,053
047 - Affordable Housing	375,000	86,500	414,550	46,950
048 - Clerk of Courts Automation	160,000	10,000	35,000	135,000
049 - Prothonotary Automation	25,000	19,000	54,251	(10,251)
050 - Central Booking	305,000	181,500	199,431	287,069
052 - Marcellus Shale Fund	307,823	342,500	165,000	485,323
056 - Phare Grant	250,000	324,755	324,755	250,000
057 - Employee Wellness Fund	15,000	-	984	14,016
059 - Act 44 Bridge Fund	1,564,834	393,799	396,500	1,562,133
060 - Demolition Fund	346,000	88,000	50,000	384,000
062 - Juvenile Supervision Fee	61,000	5,000	-	66,000
065 - Community Development	-	3,760,340	3,760,340	-
066 - Drug Court Fund	1,500	14,500	14,000	2,000
067 - DUI Specialty Court Fund	750	11,750	11,500	1,000
075 - Social Services	4,000,000	8,496,816	9,895,129	2,601,687
076 - Offender Supervision	100,000	680,500	910,924	(130,424)
081 - Blair County Retirement Fund	50,000	10,715,496	7,949,500	2,815,996
<b>Total</b>	<b>\$ 38,890,324</b>	<b>\$ 68,263,417</b>	<b>\$ 76,503,724</b>	<b>\$ 30,650,017</b>