

County of Luzerne, Pennsylvania

Statement of Revenues, Expenditures and Change in Fund Balances (Deficit) - Governmental Funds
 Year Ended December 31, 2021

	General Fund	Office of Community Development	Health and Human Services Funds	Debt Service Fund	Coronavirus Relief Fund	Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
Revenues								
Property taxes	\$ 125,748,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,402,647	\$ 129,151,117
Payments in lieu of taxes	402,291	-	-	-	-	-	-	402,291
Intergovernmental	1,980,157	16,581,293	71,674,541	-	-	533,312	31,210,992	121,980,295
Charges for service	3,409,452	-	1,843,762	-	-	-	2,324,440	7,577,654
Licenses and permits	4,254,422	-	-	-	-	-	1,044,715	5,299,137
Fines and forfeits	1,239,612	-	-	-	-	-	-	1,239,612
Interest and rent	1,291,587	115,368	8,233	-	11,900	9	74,457	1,501,554
Contributions and other	271,363	-	3,656,594	961,000	-	194,979	259,819	5,343,755
Total revenues	138,597,354	16,696,661	77,183,130	961,000	11,900	728,300	38,317,070	272,495,415
Expenditures								
Current:								
General government:								
Administration	9,207,614	-	1,369,697	-	-	-	-	10,577,311
Judicial	32,905,422	-	-	-	-	-	3,777,558	36,682,980
Corrections	35,639,695	-	-	-	-	-	-	35,639,695
Other	6,944,333	-	-	-	-	-	-	6,944,333
Public safety	869,263	-	-	-	-	-	6,070,191	6,939,454
Public works	4,733,780	-	-	-	-	-	3,509,782	8,243,562
Community and economic development	-	20,687,051	-	-	31	-	13,349,221	34,036,303
Health and human services	250,786	-	84,966,006	-	-	-	5,138,354	90,355,146
Intergovernmental appropriations	8,292,459	-	-	-	-	-	-	8,292,459
Debt service:								
Principal	-	-	-	17,895,000	-	-	-	17,895,000
Interest	-	-	-	9,238,126	-	-	-	9,238,126
Capital outlay	644,391	-	-	-	-	1,428,040	13,821,100	15,893,531
Total expenditures	99,487,743	20,687,051	86,335,703	27,133,126	31	1,428,040	45,666,206	280,737,900
Excess (deficiency) of revenues over expenditures	39,109,611	(3,990,390)	(9,152,573)	(26,172,126)	11,869	(699,740)	(7,349,136)	(8,242,485)
Other Financing Sources (Uses)								
Proceeds from sale of assets	13,500	-	-	-	-	-	-	13,500
Transfers in	2,093,470	-	9,008,348	26,172,126	-	-	1,894,269	39,168,213
Transfers out	(36,391,330)	-	-	-	-	-	(2,093,470)	(38,484,800)
Total other financing sources (uses)	(34,284,360)	-	9,008,348	26,172,126	-	-	(199,201)	696,913
Net change in fund balance	4,825,251	(3,990,390)	(144,225)	-	11,869	(699,740)	(7,548,337)	(7,545,572)
Fund Balances, Beginning	19,597,606	37,334,002	11,044,097	-	(422)	2,565,050	31,379,401	101,919,734
Fund Balances, Ending	\$ 24,422,857	\$ 33,343,612	\$ 10,899,872	\$ -	\$ 11,447	\$ 1,865,310	\$ 23,831,064	\$ 94,374,162

See notes to financial statements

County of Luzerne, Pennsylvania

Required Supplementary Information
 Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund
 Budget and Actual
 Year Ended December 31, 2021
 (Unaudited)

	General Fund		
	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 125,246,500	\$ 125,748,470	\$ 501,970
Payments in-lieu of taxes	220,100	402,291	182,191
Intergovernmental	1,829,409	1,980,157	150,748
Charges for services	3,746,625	3,409,452	(337,173)
Licenses and permits	3,466,210	4,254,422	788,212
Fines and forfeits	1,520,000	1,239,612	(280,388)
Interest and rent	1,145,178	1,291,587	146,409
Contributions and other	484,981	271,363	(213,618)
Total revenues	137,659,003	138,597,354	938,351
Expenditures			
General government:			
Administration	9,251,170	9,207,614	43,556
Judicial	34,583,711	32,905,422	1,678,289
Corrections	36,991,076	35,639,695	1,351,381
Other	7,824,630	6,944,333	880,297
Public safety	923,444	869,263	54,181
Public works	4,601,779	4,733,780	(132,001)
Health and human services	-	250,786	(250,786)
Intergovernmental appropriations	8,312,688	8,292,459	20,229
Capital outlay	102,400	644,391	(541,991)
Total expenditures	102,590,898	99,487,743	3,103,155
Excess of revenues over expenditures	35,068,105	39,109,611	4,041,506
Other Financing Sources (Uses)			
Proceeds from sale of assets	-	13,500	13,500
Transfers in:			
Operations	1,925,194	2,093,470	168,276
Transfers out:			
Debt Service Fund	(26,202,906)	(26,172,126)	30,780
Other agencies, operating subsidy	(10,790,393)	(10,219,204)	571,189
Total other financing uses	(35,068,105)	(34,284,360)	783,745
Excess of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ 4,825,251	\$ 4,825,251