

Luzerne
County

Pennsylvania • Established 1786



2023- Mid Year Report

Brian Swetz, Division Head of Budget & Finance

August 8, 2023

LUZERNE COUNTY
BUDGET AND FINANCE
BRIAN SWETZ
DIVISION HEAD



LUZERNE COUNTY
COUNTY MANAGER
ROMILDA CROCAMO, Esq.

COUNTY of LUZERNE
PENNSYLVANIA
ESTABLISHED 1786

2023 Luzerne County Mid-Year Report

TO: Luzerne County Council

DATE: August 8, 2023

Per Section 8.04 of the Luzerne County Administrative Code, please accept this Memorandum PowerPoint presentation as the 2023 Luzerne County Mid-Year Report. This report will be presented to County Council and members of the public at the August 8, 2023 Council meeting. In addition, this report will be posted on this date on the Luzerne County website.

As of June 30, 2023, General Fund actual expenditures totaled 40% of budgeted amounts and General Fund revenues received totaled 76% of budgeted amounts.

This report will be discussed at the August 8, 2023 Council meeting. At this time, County Management and the Division of Budget and Finance projects the County FY2023 budget will stay within the parameters established by the Luzerne County Council. County Administration will continue to monitor all aspects of the budget for the second half of 2023 in particular as the County approaches the FY2024 budget.



Budget by Account Classification Report

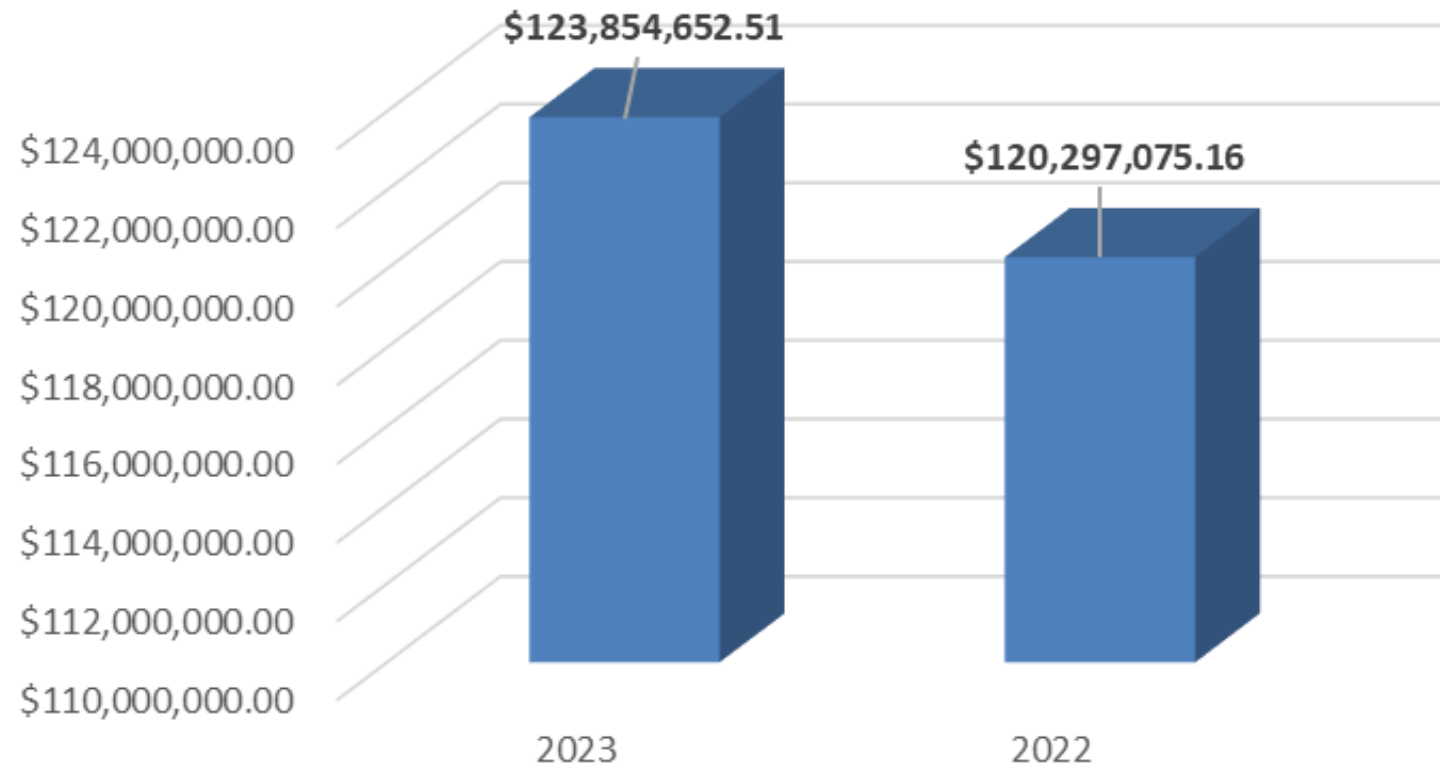
Through 06/30/23
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 100 - General Fund									
REVENUE									
Taxes	132,880,000.00	.00	132,880,000.00	7,279,388.97	.00	115,309,846.83	17,570,153.17	87	110,552,218.41
Fees	8,062,225.00	.00	8,062,225.00	961,197.72	.00	3,370,947.77	4,691,277.23	42	3,728,710.33
Fines	473,250.00	.00	473,250.00	41,156.01	.00	180,325.69	292,924.31	38	190,612.17
Rent	889,000.00	.00	889,000.00	42,553.87	.00	263,181.07	625,818.93	30	431,414.87
Grants	1,458,004.00	444,038.00	1,902,042.00	10,188.31	.00	442,957.72	1,459,084.28	23	252,602.22
Transfers	807,076.00	.00	807,076.00	.00	.00	31,638.65	775,437.35	4	27,086.94
Interest	25,000.00	.00	25,000.00	40,915.94	.00	222,312.01	(197,312.01)	889	201.58
Reimbursements	16,578,043.00	357,110.60	16,935,153.60	596,721.65	.00	3,553,779.19	13,381,374.41	21	6,914,023.28
Proceeds	25,000.00	.00	25,000.00	.00	.00	302.12	24,697.88	1	43.98
Other	601,285.00	109,601.98	710,886.98	263,677.67	.00	479,361.46	231,525.52	67	401,326.79
REVENUE TOTALS	\$161,798,883.00	\$910,750.58	\$162,709,633.58	\$9,235,800.14	\$0.00	\$123,854,652.51	\$38,854,981.07	76%	\$122,498,240.57
EXPENSE									
Personnel Costs	93,858,191.00	(182,788.00)	93,675,403.00	5,437,321.60	.00	34,351,455.97	59,323,947.03	37	38,315,217.37
Non-Personnel Costs	20,972,524.00	292,241.93	21,264,765.93	1,501,395.35	2,617,689.84	11,204,270.84	7,442,805.25	65	10,104,181.77
Debt Service	26,880,038.00	.00	26,880,038.00	1,593,893.45	.00	6,103,119.04	20,776,918.96	23	6,293,104.04
Transfers	18,770,088.00	(54,375.00)	18,715,713.00	4,184,600.83	733,294.86	8,746,465.36	9,235,952.78	51	4,630,054.66
Other	1,248,642.00	280,947.05	1,529,589.05	51,261.52	46,541.33	480,488.24	1,002,559.48	34	492,001.41
Capital Assets	69,400.00	574,724.60	644,124.60	3,000.00	242,282.10	10,922.69	390,919.81	39	14,394.21
EXPENSE TOTALS	\$161,798,883.00	\$910,750.58	\$162,709,633.58	\$12,771,472.75	\$3,639,808.13	\$60,896,722.14	\$98,173,103.31	40%	\$59,848,953.46
Fund 100 - General Fund Totals									
REVENUE TOTALS	161,798,883.00	910,750.58	162,709,633.58	9,235,800.14	.00	123,854,652.51	38,854,981.07	76%	122,498,240.57
EXPENSE TOTALS	161,798,883.00	910,750.58	162,709,633.58	12,771,472.75	3,639,808.13	60,896,722.14	98,173,103.31	40%	59,848,953.46
Fund 100 - General Fund Totals	\$0.00	\$0.00	\$0.00	(\$3,535,672.61)	(\$3,639,808.13)	\$62,957,930.37	(\$59,318,122.24)		\$62,649,287.11
Grand Totals									
REVENUE TOTALS	161,798,883.00	910,750.58	162,709,633.58	9,235,800.14	.00	123,854,652.51	38,854,981.07	76%	122,498,240.57
EXPENSE TOTALS	161,798,883.00	910,750.58	162,709,633.58	12,771,472.75	3,639,808.13	60,896,722.14	98,173,103.31	40%	59,848,953.46
Grand Totals	\$0.00	\$0.00	\$0.00	(\$3,535,672.61)	(\$3,639,808.13)	\$62,957,930.37	(\$59,318,122.24)		\$62,649,287.11



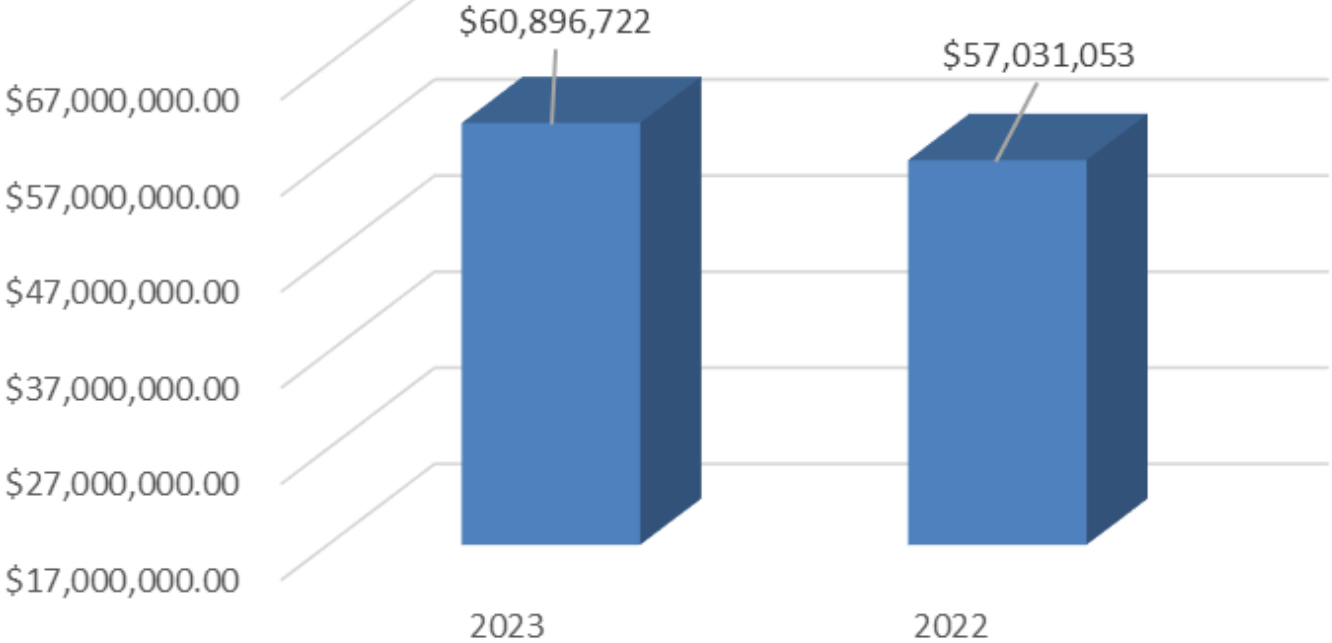
Revenue

REVENUE



Expenses

EXPENSES



Areas of Concern

- County fuel costs are at 49% at mid-year. (2022: 67%).
- County overtime in the general fund: 48% (2022:63%).
- Grant Revenue is at 23% (2022: 17%) Yearly timing issue only have first quarter by mid-year.

Highlights

- Audit was completed on time with an unmodified opinion.
- Revenues and expenses are both on track to be within their budget amounts approved by Council.
- Tax Collection remained near 90% without prevalent stimulus funding to citizens. (2022- 90%)

Questions