

Luzerne
County

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2022- Mid Year Report

Brian Swetz, Division Head of Budget & Finance

August 9, 2022

LUZERNE COUNTY
BUDGET AND FINANCE
BRIAN SWETZ
DIVISION HEAD



LUZERNE COUNTY
COUNTY MANAGER
RANDY E. ROBERTSON

COUNTY of LUZERNE
P E N N S Y L V A N I A
E S T A B L I S H E D 1 7 8 6

2022 Luzerne County Mid-Year Report

TO: Luzerne County Council

DATE: August 9, 2022

Per Section 8.04 of the Luzerne County Administrative Code, please accept this Memorandum PowerPoint presentation as the 2022 Luzerne County Mid-Year Report. This report will be presented to County Council and members of the public at the August 9, 2022 Council meeting. In addition, this report will be posted on this date on the Luzerne County website.

As of June 30, 2022, General Fund actual expenditures totaled 38% of budgeted amounts and General Fund revenues received totaled 76% of budgeted amounts.

This report will be discussed at the August 9, 2022 Council meeting. At this time, County Management and the Division of Budget and Finance projects the County FY2022 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 2022 in particular as the County approaches the FY2023 budget.



Budget by Account Classification Report

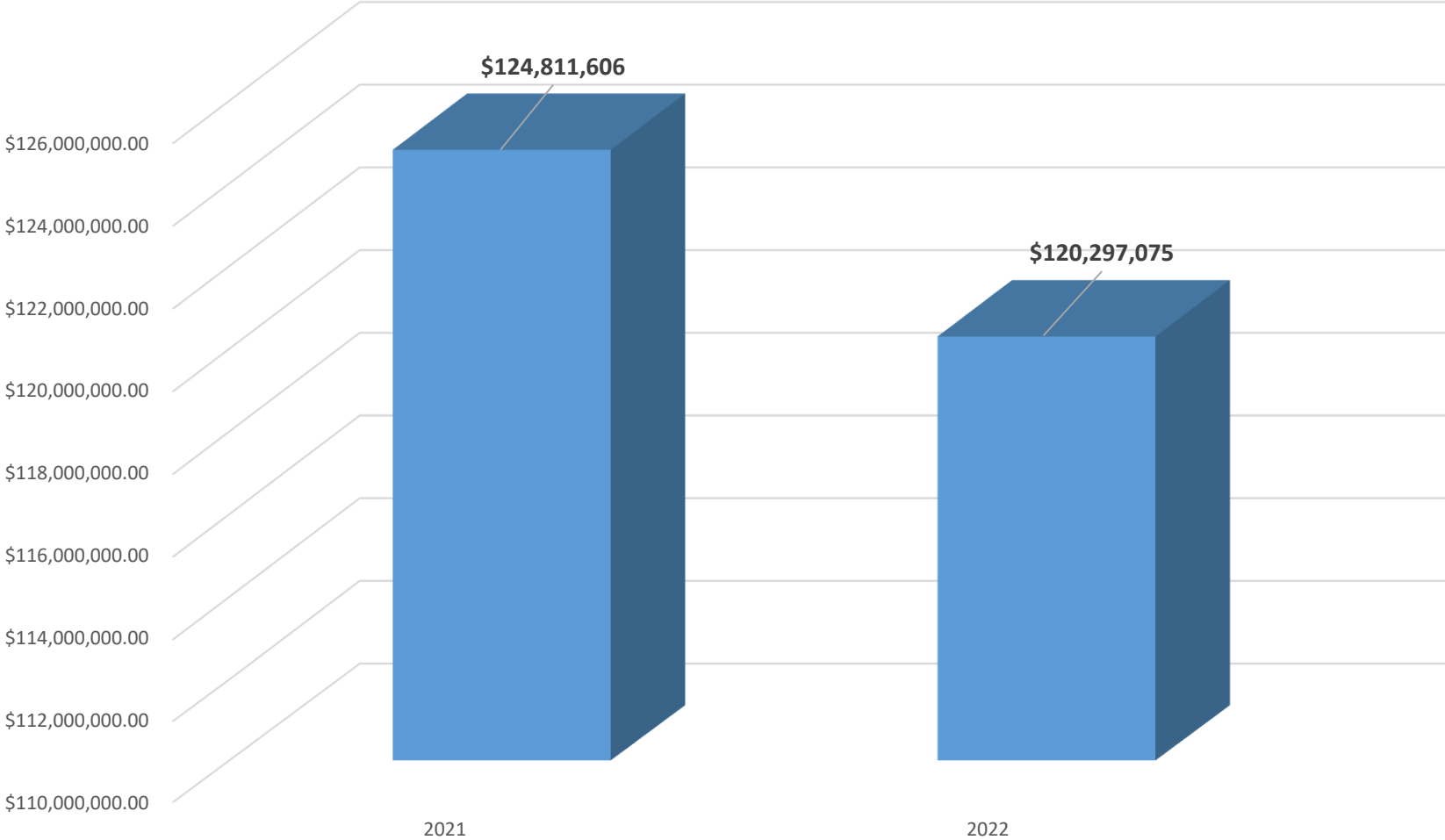
Through 06/30/22
 Prior Fiscal Year Activity Included
 Summary Listing

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	127,795,000.00	.00	127,795,000.00	7,022,185.03	.00	110,552,218.41	17,242,781.59	87	113,090,482.66
Fees	7,911,360.00	.00	7,911,360.00	703,923.83	.00	3,728,710.33	4,182,649.67	47	3,767,388.94
Fines	471,250.00	.00	471,250.00	39,566.70	.00	190,612.17	280,637.83	40	213,565.35
Rent	846,678.00	.00	846,678.00	109,580.87	.00	431,414.87	415,263.13	51	399,595.98
Grants	1,469,120.00	.00	1,469,120.00	183,239.39	.00	252,602.22	1,216,517.78	17	592,491.17
Transfers	1,107,076.00	.00	1,107,076.00	.00	.00	27,086.94	1,079,989.06	2	16,172.40
Interest	50,000.00	.00	50,000.00	67.75	.00	201.58	49,798.42	0	169.83
Reimbursements	17,528,722.00	.00	17,528,722.00	429,723.10	.00	4,769,379.88	12,759,342.12	27	6,667,168.28
Proceeds	50,000.00	.00	50,000.00	.00	.00	43.98	49,956.02	0	324.08
Other	579,885.00	.00	579,885.00	255,002.18	.00	344,804.78	235,080.22	59	192,451.37
REVENUE TOTALS	\$157,809,091.00	\$0.00	\$157,809,091.00	\$8,743,288.85	\$0.00	\$120,297,075.16	\$37,512,015.84	76%	\$124,939,810.06
EXPENSE									
Personnel Costs	91,505,866.00	(100,219.00)	91,405,647.00	5,307,741.50	.00	35,572,810.33	55,832,836.67	39	42,388,259.67
Non-Personnel Costs	19,645,744.00	187,719.00	19,833,463.00	1,281,764.97	2,353,323.75	10,085,210.60	7,394,928.65	63	8,996,309.17
Debt Service	26,580,290.00	(77,500.00)	26,502,790.00	1,590,778.61	.00	6,293,104.04	20,209,685.96	24	6,606,133.96
Contingencies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers	17,912,837.00	.00	17,912,837.00	709,545.86	647,064.43	4,630,054.66	12,635,717.91	29	9,012,968.46
Other	2,081,954.00	(10,000.00)	2,071,954.00	57,064.45	107,307.57	435,479.40	1,529,167.03	26	816,272.09
Capital Assets	82,400.00	.00	82,400.00	.00	.00	14,394.21	68,005.79	17	39,221.27
EXPENSE TOTALS	\$157,809,091.00	\$0.00	\$157,809,091.00	\$8,946,895.39	\$3,107,695.75	\$57,031,053.24	\$97,670,342.01	38%	\$67,859,164.62
Fund 100 - General Fund Totals									
REVENUE TOTALS	157,809,091.00	.00	157,809,091.00	8,743,288.85	.00	120,297,075.16	37,512,015.84	76%	124,939,810.06
EXPENSE TOTALS	157,809,091.00	.00	157,809,091.00	8,946,895.39	3,107,695.75	57,031,053.24	97,670,342.01	38%	67,859,164.62
Fund 100 - General Fund Totals	\$0.00	\$0.00	\$0.00	(\$203,606.54)	(\$3,107,695.75)	\$63,266,021.92	(\$60,158,326.17)		\$57,080,645.44
Grand Totals									
REVENUE TOTALS	157,809,091.00	.00	157,809,091.00	8,743,288.85	.00	120,297,075.16	37,512,015.84	76%	124,939,810.06
EXPENSE TOTALS	157,809,091.00	.00	157,809,091.00	8,946,895.39	3,107,695.75	57,031,053.24	97,670,342.01	38%	67,859,164.62
Grand Totals	\$0.00	\$0.00	\$0.00	(\$203,606.54)	(\$3,107,695.75)	\$63,266,021.92	(\$60,158,326.17)		\$57,080,645.44



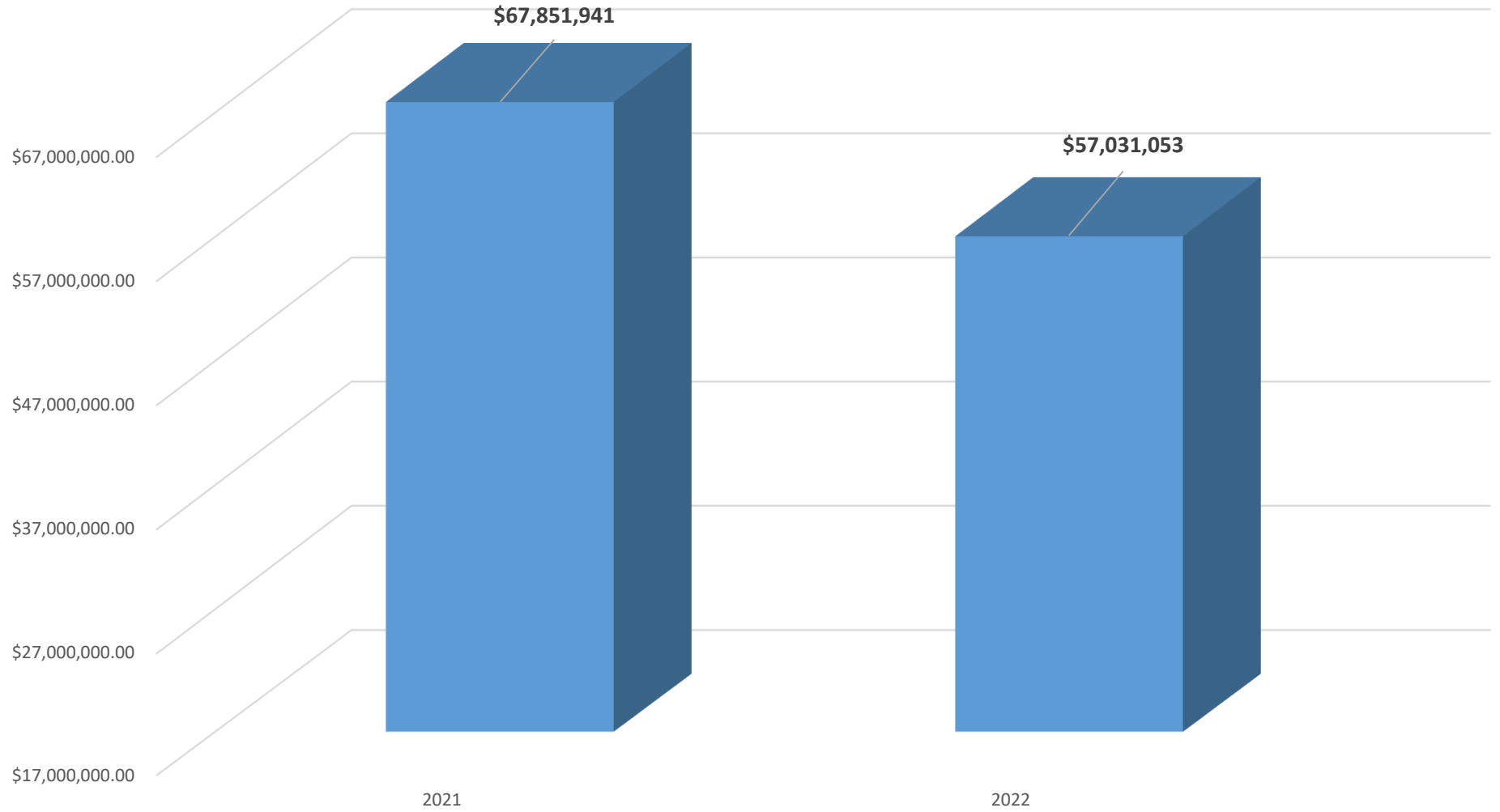
Revenue

REVENUE



Expenses

EXPENSES



Areas of Concern

- County fuel costs are at 67% at mid-year. Due to the rising cost of gasoline, this line is expected to be over budget for the year.
- County overtime in the general fund: 63% (2021:69%)
- Grant Revenue lagging – 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. (2021- 90%)

Questions