

2023 Lawrence County Budget



Board of Commissioners:

*Morgan Boyd, Chairman
Daniel J. Vogler, Commissioner
Loretta Spielvogel, Commissioner*

2023 LAWRENCE COUNTY BUDGET

Lawrence County Board of Commissioners

Chairman
Morgan Boyd

Commissioner
Daniel J. Vogler

Commissioner
Loretta Spielvogel

County Administrator
Joseph Venasco

Elected Officials

| | |
|--|------------------|
| Controller: | David Prestopine |
| Coroner: | Richard Johnson |
| District Attorney: | Joshua Lamancusa |
| Prothonotary and Clerk of Courts: | Jodi Esoldo |
| Register of Wills / Recorder of Deeds: | Tammy Crawford |
| Sheriff: | Perry Quahliero |
| Treasurer: | Richard Rapone |

Board of Judges

| | |
|----------------------|--------------------------|
| President Judge: | Honorable Dominick Motto |
| Associate Judge: | Honorable J. Craig Cox |
| Associate Judge: | Honorable John Hodge |
| Associate Judge: | Honorable David Acker |
| Court Administrator: | Michael Occhibone |

2023 LAWRENCE COUNTY BUDGET



Board of Commissioners

Morgan Boyd
Chairman

Daniel J. Vogler
Commissioner

Loretta Spielvogel
Commissioner

[TO BE ADDED]

2023 LAWRENCE COUNTY BUDGET

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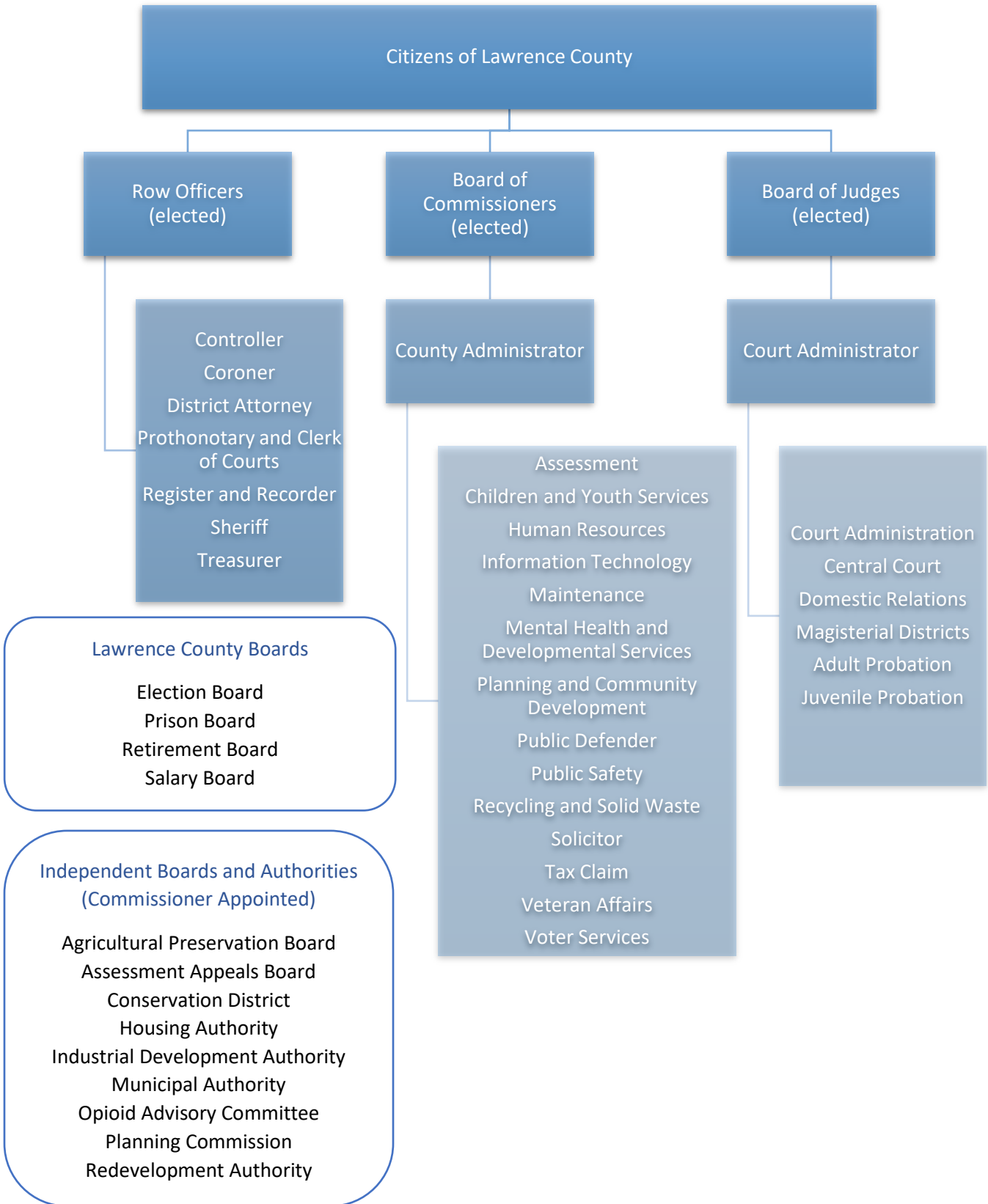
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2023 LAWRENCE COUNTY BUDGET

Lawrence County Organizational Chart



2023 LAWRENCE COUNTY BUDGET

Revenue and Expenditure Summary

| Fund Revenues | 2023 Budget | 2022 Budget | \$ change from 2022 to 2023 | % change from 2022 to 2023 |
|--------------------------|------------------------|------------------------|--------------------------------|-------------------------------|
| General Fund | 35,567,480.00 | 36,160,179.00 | (592,699.00) | -1.64% |
| Special Departmental | 28,353,866.00 | 27,050,738.00 | 1,303,128.00 | 4.82% |
| Departmental Advancement | 397,250.00 | 317,896.00 | 79,354.00 | 24.96% |
| Transportation | 2,170,840.00 | 2,905,572.00 | (734,732.00) | -25.29% |
| Records Improvement | 122,700.00 | 79,250.00 | 43,450.00 | 54.83% |
| Community Advancement | 11,001,358.00 | 18,471,982.00 | (7,470,624.00) | -40.44% |
| Special Grant | 564,338.00 | 137,705.00 | 426,633.00 | 309.82% |
| Miscellaneous | 53,912.00 | 37,580.00 | 16,332.00 | 43.46% |
| Special Tax Revenue | 3,153,305.00 | 3,300,756.00 | (147,451.00) | -4.47% |
| Capital Budget | - | 2,484,831.00 | (2,484,831.00) | -100.00% |
| Total Revenues | \$81,385,049.00 | \$90,946,489.00 | (\$9,561,440.00) | -10.51% |

| Fund Expenditures | 2023 Budget | 2022 Budget | \$ change from 2022 to 2023 | % change from 2022 to 2023 |
|---------------------------|------------------------|------------------------|--------------------------------|-------------------------------|
| General Fund | 35,567,480.00 | 36,160,179.00 | (592,699.00) | -1.64% |
| Special Departmental | 28,353,866.00 | 27,050,738.00 | 1,303,128.00 | 4.82% |
| Departmental Advancement | 397,250.00 | 317,896.00 | 79,354.00 | 24.96% |
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| Special Tax Revenue | 3,153,305.00 | 3,300,756.00 | (147,451.00) | -4.47% |
| Capital Budget | - | 2,484,831.00 | (2,484,831.00) | -100.00% |
| Total Expenditures | \$81,385,049.00 | \$90,946,489.00 | (\$9,561,440.00) | -10.51% |

2023 LAWRENCE COUNTY BUDGET

Fund Structure

General Fund:

The General Fund is the County's primary operating fund. It accounts for the general operating activities of the County, except for those required to be accounted for in another fund.

Special Departmental Funds:

The County's Special Departmental Funds are designated funds for the operations of County departments which receive the majority of their funding from sources other than real estate tax revenue. These funds include the Children and Youth Services Fund, the Domestic Relations Fund, the Domestic Relations Incentive Fund, the Mental Health and Developmental Services Fund, and the 911 Fund.

Departmental Advancement Funds:

The County's Departmental Advancement Funds are utilized to hold specific fee revenues or donations which are collected for the sole purpose of financing materials and improvements to specific departments. These funds include the Coroner Vital Statistics Improvement Fund, the Coroner Act 182 Fund, the Register of Wills Automation Fund, the District Attorney Approval Fund, the District Attorney Federal Forfeitures Fund, the District Attorney DEA Task Force Officer Fund, the District Attorney Animal Welfare Fund, the Prothonotary Automation Fund, the Prothonotary Records Management Fund, the Adult Probation Administrative Fund, the Juvenile Probation Administrative Fund, the Correctional Facility Telephone Fund, and the Correctional Facility Inmate Welfare Fund.

Transportation Funds:

The County's Transportation Funds account for all County maintenance and repair expenses for County-owned bridges. The funds are also utilized to make transportation appropriations to Lawrence County municipalities to assist them in roadway and bridge repairs. These funds include the Liquid Fuels Fund, the Act 13 Fund, the Act 44 Fund, the Act 89 Fund, and the Vehicle Registration Fund.

Records Improvement Fund:

The Records Improvement Fund is a special revenue fund which collects revenues from a dedicated service fee in the Office of the Recorder of Deeds and uses those revenues to advance the County's Comprehensive Records Management Plan.

Community Advancement Funds:

The County's Community Advancement Funds are the County's primary development and advancement funds. They account for the majority of state and federal grant funding used for housing rehabilitation, blight remediation, and other miscellaneous development projects as designated by the Board of Commissioners. These funds include the Community Development Block Grant Fund, the PHARE Fund, the Demolition Fund, the Affordable Housing Fund, the Marcellus Legacy Fund, and the American Rescue Plan Fund.

2023 LAWRENCE COUNTY BUDGET

Fund Structure (cont.)

Special Grant Funds:

The County's Special Grant Funds account for any dedicated grant revenue which the County receives to conduct specific programs structured under the Office of the District Attorney and the Department of Public Safety. These funds include the Emergency Management Grant Fund and the Victim Witness Grant Fund. While these grants have their own separate funds, future grant funding will be directly incorporated into the General Fund.

Miscellaneous Funds:

The County's Miscellaneous Funds are used for the collection and disbursement of specific revenues that the County has elected to maintain outside of the General Fund. These funds include the Food Program Fund, the Substance Abuse Fund, and the Victim Services Fund.

Special Tax Revenue Funds:

The County's Special Tax Revenue Funds are used for the collection of real estate taxes dedicated to functions other than supporting general County operations. These funds include the Debt Service Fund and the Library Fund.

Capital Budget Funds:

The County's Capital Budget Funds are used for any projects included in the County's Capital Plan or designated by the Board of Commissioners. These funds also hold the County's operating reserve. These funds include the Capital Reserve Fund and the Operating Reserve Fund.

2023 LAWRENCE COUNTY BUDGET

2023 Lawrence County Budget – Compiled

| | Revenue | Expense |
|--|---------------|--------------|
| General Fund | | |
| Appropriated Fund Balance | 575,000.00 | - |
| Real Estate Taxes | 28,273,367.00 | - |
| General Revenue | 431,261.00 | - |
| Transfers from Other Funds | 1,434,007.00 | - |
| Board of Commissioners | - | 1,065,340.00 |
| Assessment | 150,461.00 | 709,282.00 |
| Controller | - | 676,684.00 |
| Coroner | 10,000.00 | 393,145.00 |
| Human Resources | - | 175,811.00 |
| Information Technology | - | 319,539.00 |
| Maintenance | - | 1,286,086.00 |
| Planning and Community Development | 341,160.00 | 648,702.00 |
| Public Safety, Emergency Management Division | 80,113.00 | 279,195.00 |
| Recycling and Solid Waste | 200,436.00 | 349,098.00 |
| Register and Recorder | 592,824.00 | 518,001.00 |
| Solicitor | - | 212,764.00 |
| Tax Claim | 798,000.00 | 453,421.00 |
| Treasurer | 139,749.00 | 569,601.00 |
| Veteran Affairs | - | 282,023.00 |
| Voter Services | 2,500.00 | 730,395.00 |
| Court of Common Pleas | 231,000.00 | 2,564,884.00 |
| Summer Interns | 63,255.00 | 63,255.00 |
| Central Court | - | 143,004.00 |
| Magisterial District 53-1-01 | 28,700.00 | 223,939.00 |
| Magisterial District 53-3-01 | 28,750.00 | 212,015.00 |
| Magisterial District 53-3-02 | 61,000.00 | 297,595.00 |
| Magisterial District 53-3-04 | 51,000.00 | 395,516.00 |
| Adult Probation | 312,000.00 | 1,548,335.00 |
| Juvenile Probation | 172,854.00 | 802,849.00 |
| District Attorney | 176,401.00 | 2,083,990.00 |
| Crisis Program | 194,424.00 | 194,424.00 |
| Prothonotary and Clerk of Courts | 391,200.00 | 1,310,364.00 |
| Public Defender | - | 841,911.00 |
| Sheriff | 190,000.00 | 1,833,732.00 |
| Corrections | 195,056.00 | 6,666,556.00 |
| SMART Program | - | - |
| STOP Program | 107,962.00 | 107,962.00 |
| Vivitrol Program | - | - |

2023 LAWRENCE COUNTY BUDGET

2023 Lawrence County Budget – Compiled (cont.)

| | Revenue | Expense |
|---|------------------------|------------------------|
| <i>General Fund (cont.)</i> | | |
| Agricultural and Environmental Preservation | - | 294,500.00 |
| Community Development | - | 120,771.00 |
| Economic Development | 300,000.00 | 388,000.00 |
| Tax Revenue Anticipation Note | - | - |
| Insurance and Other Employee Benefits | 35,000.00 | 1,306,332.00 |
| Refunds | - | 16,000.00 |
| Central Services | - | 47,000.00 |
| Transfer to Other Funds | - | 5,435,459.00 |
| Total General Fund | \$35,567,480.00 | \$35,567,480.00 |

| | Revenue | Expense |
|--|------------------------|------------------------|
| <i>Special Departmental Funds</i> | | |
| Children and Youth Services | 15,373,255.00 | 15,373,255.00 |
| Domestic Relations | 1,547,586.00 | 1,547,586.00 |
| Domestic Relations Incentive | 146,536.00 | 146,536.00 |
| Mental Health and Developmental Services | 8,868,739.00 | 8,868,739.00 |
| Public Safety, 911 Division | 2,417,750.00 | 2,417,750.00 |
| Total Special Departmental Funds | \$28,353,866.00 | \$28,353,866.00 |

2023 LAWRENCE COUNTY BUDGET

2023 Lawrence County Budget – Compiled (cont.)

| | Revenue | Expense |
|--|---------------------|---------------------|
| <i>Departmental Advancement Funds</i> | | |
| Coroner Vital Statistics Improvement | 8,600.00 | 8,600.00 |
| Coroner Act 182 | 45,200.00 | 45,200.00 |
| Register of Wills Automation | 4,600.00 | 4,600.00 |
| District Attorney Approval | 10,000.00 | 10,000.00 |
| District Attorney Federal Forfeiture | 60,000.00 | 60,000.00 |
| District Attorney DEA Task Force Officer | 31,000.00 | 31,000.00 |
| District Attorney Animal Welfare | 750.00 | 750.00 |
| Prothonotary Automation | 16,600.00 | 16,600.00 |
| Prothonotary Records Management | 25,250.00 | 25,250.00 |
| Adult Probation Administrative | 64,000.00 | 64,000.00 |
| Juvenile Probation Administrative | 1,100.00 | 1,100.00 |
| Correctional Facility Telephone | 80,150.00 | 80,150.00 |
| Correctional Facility Inmate Welfare | 50,000.00 | 50,000.00 |
| Total Department Advancement Funds | \$397,250.00 | \$397,250.00 |

| | Revenue | Expense |
|------------------------------------|-----------------------|-----------------------|
| <i>Transportation Funds</i> | | |
| Liquid Fuels | 682,500.00 | 682,500.00 |
| Act 13 | 377,840.00 | 377,840.00 |
| Act 44 | 137,000.00 | 137,000.00 |
| Act 89 | 172,500.00 | 172,500.00 |
| Vehicle Registration | 801,000.00 | 801,000.00 |
| Total Transportation Funds | \$2,170,840.00 | \$2,170,840.00 |

| | Revenue | Expense |
|--|---------------------|---------------------|
| <i>Records Improvement Fund</i> | | |
| Records Improvement | 122,700.00 | 122,700.00 |
| Total Records Improvement Fund | \$122,700.00 | \$122,700.00 |

2023 LAWRENCE COUNTY BUDGET

2023 Lawrence County Budget – Compiled (cont.)

| | Revenue | Expense |
|---|------------------------|------------------------|
| <i>Community Advancement Funds</i> | | |
| Community Development Block Grant | 2,872,120.00 | 2,872,120.00 |
| PHARE | 300,000.00 | 300,000.00 |
| Demolition | 93,000.00 | 93,000.00 |
| Affordable Housing | 25,000.00 | 25,000.00 |
| Marcellus Legacy | 70,000.00 | 70,000.00 |
| American Rescue Plan | 7,020,000.00 | 7,020,000.00 |
| Opioid Settlement | 621,238.00 | 621,238.00 |
| Total Community Advancement Funds | \$11,001,358.00 | \$11,001,358.00 |

| | Revenue | Expense |
|-----------------------------------|---------------------|---------------------|
| <i>Special Grant Funds</i> | | |
| Emergency Management Grants | 49,643.00 | 49,643.00 |
| Victim Witness Grant | 76,612.00 | 76,612.00 |
| Election Integrity Grant | 438,083.00 | 438,083.00 |
| Total Special Grant Funds | \$564,338.00 | \$564,338.00 |

| | Revenue | Expense |
|-----------------------------------|--------------------|--------------------|
| <i>Miscellaneous Funds</i> | | |
| Food Program | 22,500.00 | 22,500.00 |
| Substance Abuse | 16,000.00 | 16,000.00 |
| Victim Services | 6,612.00 | 6,612.00 |
| Crime Victims | 8,800.00 | 8,800.00 |
| Total Miscellaneous Funds | \$53,912.00 | \$53,912.00 |

| | Revenue | Expense |
|---|-----------------------|-----------------------|
| <i>Special Tax Revenue Funds</i> | | |
| Debt Service | 2,685,730.00 | 2,685,730.00 |
| Library | 467,575.00 | 467,575.00 |
| Total Special Tax Revenue Funds | \$3,153,305.00 | \$3,153,305.00 |

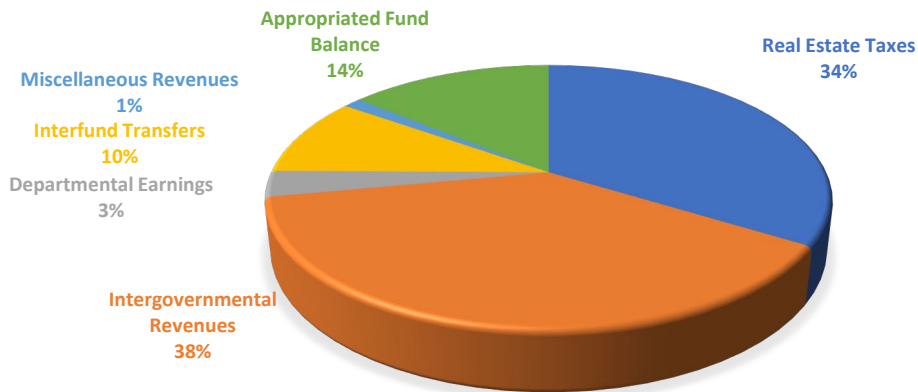
2023 LAWRENCE COUNTY BUDGET

2023 Lawrence County Budget – Compiled (cont.)

| | Revenue | Expense |
|------------------------------------|---------|---------|
| <i>Capital Budget Funds</i> | | |
| Capital Reserve | - | - |
| Operating Reserve | - | - |
| Total Capital Budget Funds | - | - |

2023 LAWRENCE COUNTY BUDGET

2023 Sources of Funds

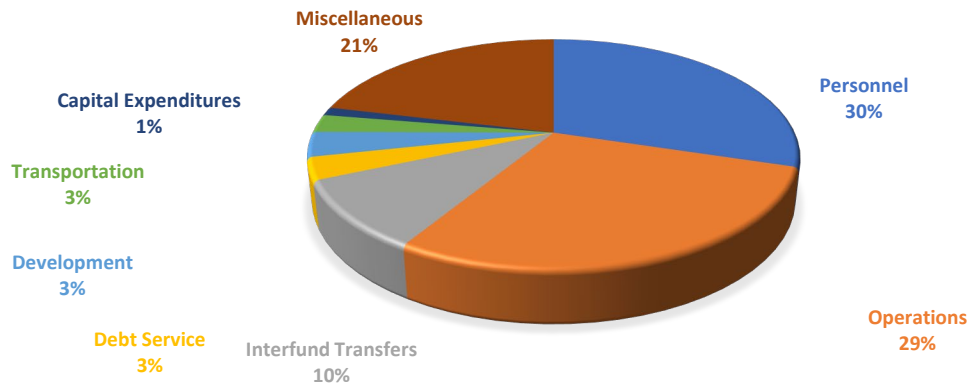


Revenues are classified by category of revenue and by functional area. Categories are used for budgetary purposes which are comprised of the following:

- *Real Estate Taxes:* Obligatory charges, based on the assessed value of real property, which are imposed to finance services performed for the common benefit of citizens.
- *Intergovernmental Revenue:* Federal, state, and local government grants and allocations which provide funding for a specific purpose.
- *Departmental Earnings:* User fees, fines, court-related cost reimbursements, licenses, permits, and commission paid by the Commonwealth of Pennsylvania to elected row officers for collecting various fees and charges are combined into this category for summary purposes.
- *Interfund Transfers:* Amounts received from another fund of the County with the purpose of matching intergovernmental revenue, contributing to programs.
- *Miscellaneous Revenue:* Any revenue which does not meet the criteria for allocation into another revenue category.
- *Appropriated Fund Balance:* Unrestricted carryforward balances authorized for appropriation, unexpended dedicated funding, and unexpended bond proceeds from the current year may be used to complement other revenue sources in the ensuing budget year.

2023 LAWRENCE COUNTY BUDGET

2023 Uses of Funds



Expenditures are classified by category of cost and by functional area. Categories are used for budgetary purposes which are comprised of the following:

- Personnel: Salaries, wages, FICA, and benefits.
- Operations: The costs of maintenance, professional and contracted services, utilities, and materials and supplies.
- Interfund Transfers: Amounts transferred to another fund of the County to assist in financing the services provided by the recipient fund. The transfers may be contributory, payment for specialized services, or mandated as a condition of receiving federal or state funding.
- Debt Service: Principal and interest payments for general obligation long term debt.
- Development and Advancement: Discretionary expenditures which assist in the development of Lawrence County, including economic development, agricultural preservation, tourist promotion, and neighborhood revitalization.
- Transportation: The costs associated with maintaining County-owned bridges and supporting municipalities with the management and repairs of their roads and bridges.
- Capital Expenditures: Fixed assets having a useful life of more than twelve months and a purchase cost of more than \$25,000.00.
- Miscellaneous Expenditures: Contingency items and other expenses which do not meet the criteria for allocation into another expense category.

2023 LAWRENCE COUNTY BUDGET

Budgeted Full Time Position Count

| Budgeted Position Count | 2023 | 2022 | 2021 |
|--|------------|------------|------------|
| Board of Commissioners | 6 | 6 | 6 |
| Assessment | 7 | 6 | 7 |
| Controller | 7 | 7 | 7 |
| Coroner | 3 | 3 | 3 |
| Human Resources | 2 | 2 | 2 |
| Information Technology | 2 | 2 | 3 |
| Maintenance | 11 | 10 | 10 |
| Planning and Community Development | 4 | 4 | 4 |
| Public Safety, Emergency Management | 3 | 4 | 4 |
| Recycling and Solid Waste | 2 | 2 | 2 |
| Register and Recorder | 6 | 6 | 6 |
| Solicitor | 1 | 1 | 1 |
| Tax Claim | 3 | 3 | 3 |
| Treasurer | 6 | 6 | 6 |
| Veteran Affairs | 3 | 3 | 3 |
| Voter Services | 4 | 4 | 4 |
| Court of Common Pleas | 24 | 24 | 24 |
| Central Court | 2 | 2 | 2 |
| Magisterial District 53-1-01 | 3 | 3 | 4 |
| Magisterial District 53-3-01 | 3 | 3 | 3 |
| Magisterial District 53-3-02 | 4 | 4 | 4 |
| Magisterial District 53-3-04 | 4 | 4 | 4 |
| Adult Probation | 20 | 20 | 20 |
| Juvenile Probation | 10 | 10 | 10 |
| District Attorney | 20 | 19 | 18 |
| Prothonotary and Clerk of Courts | 19 | 18 | 18 |
| Public Defender | 9 | 10 | 10 |
| Sheriff | 22 | 22 | 22 |
| Corrections | 55 | 57 | 56 |
| Children and Youth Services | 48 | 48 | 46 |
| Domestic Relations | 21 | 21 | 21 |
| Domestic Relations Incentive | 2 | 2 | 2 |
| Mental Health and Developmental Services | 12 | 12 | 11 |
| Public Safety, 911 | 17 | 17 | 17 |
| Department of Corrections Grants | 0 | 0 | 3 |
| Crisis Program Grant | 2 | 1 | 1 |
| Victim Witness Grant | 1 | 1 | 1 |
| Total Budgeted Position Count | 268 | 367 | 368 |

General Fund

2023 LAWRENCE COUNTY BUDGET

General Fund Revenue Summary

| <i>Department Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|---|---------------|---------------|----------------|----------|
| Appropriated Fund Balance | 575,000.00 | 2,000,000.00 | (1,425,000.00) | -71.25% |
| Real Estate Taxes | 28,273,367.00 | 28,093,566.00 | 179,801.00 | 0.64% |
| General Revenue | 431,261.00 | 302,949.00 | 128,312.00 | 42.35% |
| Transfers from Other Funds | 1,434,007.00 | 1,374,177.00 | 59,830.00 | 4.35% |
| Board of Commissioners | - | - | - | N/A |
| Assessment | 150,461.00 | 82,695.00 | 67,766.00 | 81.95% |
| Controller | - | - | - | N/A |
| Coroner | 10,000.00 | 10,000.00 | - | 0.00% |
| Human Resources | - | - | - | N/A |
| Information Technology | - | - | - | N/A |
| Maintenance | - | - | - | N/A |
| Planning and Community Development | 341,160.00 | 118,314.00 | 222,846.00 | 188.35% |
| Public Safety, Emergency Management | 80,113.00 | 50,000.00 | 30,113.00 | 60.23% |
| Recycling and Solid Waste | 200,436.00 | 226,400.00 | (25,964.00) | -11.47% |
| Register and Recorder | 592,824.00 | 451,882.00 | 140,942.00 | 31.19% |
| Solicitor | - | - | - | N/A |
| Tax Claim | 798,000.00 | 855,628.00 | (57,628.00) | -6.74% |
| Treasurer | 139,749.00 | 140,291.00 | (542.00) | -0.39% |
| Veteran Affairs | - | - | - | N/A |
| Voter Services | 2,500.00 | 224,004.00 | (221,504.00) | -98.88% |
| Court of Common Pleas | 231,000.00 | 213,543.00 | 17,457.00 | 8.17% |
| Summer Internship Program | 63,255.00 | 63,176.00 | 79.00 | 0.13% |
| Central Court | - | - | - | N/A |
| Magisterial District 53-1-01 | 28,700.00 | 31,400.00 | (2,700.00) | -8.60% |
| Magisterial District 53-3-01 | 28,750.00 | 51,945.00 | (23,195.00) | -44.65% |
| Magisterial District 53-3-02 | 61,000.00 | 50,750.00 | 10,250.00 | 20.20% |
| Magisterial District 53-3-04 | 51,000.00 | 61,000.00 | (10,000.00) | -16.39% |
| Adult Probation | 312,000.00 | 330,850.00 | (18,850.00) | -5.70% |
| Juvenile Probation | 172,854.00 | 159,704.00 | 13,150.00 | 8.23% |
| District Attorney | 176,401.00 | 127,478.00 | 48,923.00 | 38.38% |
| Crisis Program | 194,424.00 | 85,000.00 | 109,424.00 | 128.73% |
| Prothonotary and Clerk of Courts | 391,200.00 | 376,191.00 | 15,009.00 | -3.99% |
| Public Defender | - | - | - | N/A |
| Sheriff | 190,000.00 | 161,821.00 | 28,179.00 | 17.41% |
| Corrections | 195,056.00 | 20,757.00 | 174,299.00 | 839.71% |
| SMART Program | - | - | - | N/A |
| STOP Program | 107,962.00 | 42,788.00 | 65,174.00 | 152.32% |
| Vivitrol Program | - | 138,870.00 | (138,870.00) | -100.00 |
| Agricultural and Environmental Preservation | - | - | - | N/A |
| Community Development | - | - | - | N/A |
| Economic Development | 300,000.00 | 240,000.00 | 60,000.00 | 25.00% |

2023 LAWRENCE COUNTY BUDGET

| | | | | |
|---------------------------------------|------------------------|------------------------|-----------------------|---------------|
| Tax Revenue Anticipation Note | - | - | - | N/A |
| Insurance and Other Employee Benefits | 35,000.00 | 75,000.00 | (40,000.00) | 53.33% |
| Refunds | - | - | - | N/A |
| Central Services | - | - | - | N/A |
| Transfers to Other Funds | - | - | - | N/A |
| Total General Fund Revenues | \$35,567,480.00 | \$36,160,179.00 | (\$592,699.00) | -1.64% |

2023 LAWRENCE COUNTY BUDGET

General Fund Expenditure Summary

| <i>Department Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|---|--------------|--------------|--------------|-------------|
| Appropriated Fund Balance | - | - | - | N/A |
| Real Estate Taxes | - | - | - | N/A |
| General Revenue | - | - | - | N/A |
| Transfers from Other Funds | - | - | - | N/A |
| Board of Commissioners | 1,065,340.00 | 901,405.00 | 163,935.00 | 18.19% |
| Assessment | 709,282.00 | 617,202.00 | 92,080.00 | 14.92% |
| Controller | 676,684.00 | 644,605.00 | 32,079.00 | 4.98% |
| Coroner | 393,145.00 | 350,569.00 | 42,576.00 | 12.14% |
| Human Resources | 175,811.00 | 149,029.00 | 26,782.00 | 17.97% |
| Information Technology | 319,539.00 | 308,524.00 | 11,015.00 | 3.57% |
| Maintenance | 1,286,086.00 | 1,051,191.00 | 234,895.00 | 22.35% |
| Planning and Community Development | 648,702.00 | 412,396.00 | 236,306.00 | 57.30% |
| Public Safety, Emergency Management | 279,195.00 | 345,071.00 | (65,876.00) | -19.09% |
| Recycling and Solid Waste | 349,098.00 | 346,351.00 | 2,747.00 | 0.79% |
| Register and Recorder | 518,001.00 | 503,356.00 | 14,645.00 | 2.91% |
| Solicitor | 212,764.00 | 226,864.00 | (14,100.00) | -6.22% |
| Tax Claim | 453,421.00 | 467,734.00 | (14,313.00) | -3.06% |
| Treasurer | 569,601.00 | 515,915.00 | 53,686.00 | 10.41% |
| Veteran Affairs | 282,023.00 | 263,415.00 | 18,608.00 | 7.06% |
| Voter Services | 730,395.00 | 724,051.00 | 6,344.00 | 0.88% |
| Court of Common Pleas | 2,564,884.00 | 2,511,900.00 | 52,984.00 | 2.11% |
| Summer Internship Program | 63,255.00 | 63,176.00 | 79.00 | 0.13% |
| Central Court | 143,004.00 | 141,681.00 | 1,323.00 | 0.93% |
| Magisterial District 53-1-01 | 223,939.00 | 217,436.00 | 6,503.00 | 2.99% |
| Magisterial District 53-3-01 | 212,015.00 | 209,542.00 | 2,473.00 | 1.18% |
| Magisterial District 53-3-02 | 297,595.00 | 294,829.00 | 2,766.00 | 0.94% |
| Magisterial District 53-3-04 | 395,516.00 | 338,012.00 | 57,504.00 | 17.01% |
| Adult Probation | 1,548,335.00 | 1,477,426.00 | 70,909.00 | 4.80% |
| Juvenile Probation | 802,849.00 | 790,315.00 | 12,534.00 | 1.59% |
| District Attorney | 2,083,990.00 | 1,963,076.00 | 120,914.00 | 6.16% |
| Crisis Program | 194,424.00 | 85,000.00 | 109,424.00 | 128.73% |
| Prothonotary and Clerk of Courts | 1,310,364.00 | 1,276,204.00 | 34,160.00 | 2.68% |
| Public Defender | 841,911.00 | 836,921.00 | 4,990.00 | 0.60% |
| Sheriff | 1,833,732.00 | 1,786,628.00 | 47,104.00 | 2.64% |
| Corrections | 6,666,556.00 | 6,433,440.00 | 233,116.00 | 3.62% |
| SMART Program | - | - | - | N/A |
| STOP Program | 107,962.00 | 42,788.00 | 65,174.00 | 152.32% |
| Vivitrol Program | - | 138,870.00 | (138,870.00) | -100.00 |
| Agricultural and Environmental Preservation | 294,500.00 | 288,500.00 | 6,000.00 | 2.08% |
| Community Development | 120,771.00 | 377,566.00 | (256,795.00) | -68.01% |

2023 LAWRENCE COUNTY BUDGET

| | | | | |
|---------------------------------------|------------------------|------------------------|-----------------------|---------------|
| Economic Development | 388,000.00 | 405,400.00 | (17,400.00) | -4.29% |
| Tax Revenue Anticipation Note | - | 11,875.00 | (11,875.00) | -100.00% |
| Insurance and Other Employee Benefits | 1,306,332.00 | 1,016,148.00 | 290,184.00 | 28.56% |
| Refunds | 16,000.00 | 22,495.00 | (6,495.00) | -28.87% |
| Central Services | 47,000.00 | 42,619.00 | 4,381.00 | 10.28% |
| Transfers to Other Funds | 5,435,459.00 | 7,560,654.00 | (2,125,195.00) | -28.87% |
| Total General Fund Expenses | \$35,567,480.00 | \$36,160,179.00 | (\$592,699.00) | -1.64% |

2023 LAWRENCE COUNTY BUDGET

Appropriated Fund Balance

Budget Narrative

Due to the conservative financial management strategies put in place by the Board of Commissioners, the County is carrying over a sizable fund balance into the 2023 fiscal year. This fund balance is the result of tighter financial controls, cuts to different expense categories, savings on the renegotiation of the County's employee healthcare plan, changes in the methodology the County uses to value employee retirement contributions, and federal stimulus funding. As is customary with any carried over fund balance, the County is planning on allocating the carried over fund balance from 2022 to its capital reserve and operating reserve funds, as well as fund the market-driven increase to the employee retirement fund to ensure the fund is fully solvent.

Appropriated Fund Balance

This line item accounts for the unencumbered fund balance which the County is appropriating for budget purposes. The projected fund balance was determined through an analysis of end-of-year County expenses, projected savings, payroll costs through December 31, 2022, and actual fund balance as of November 30, 2022.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Appropriated Fund Balance

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------|---------------------|-----------------------|-----------------------|
| Appropriated Fund Balance | 575,000.00 | 2,000,000.00 | 3,759,840.00 |
| Total Revenues | \$575,000.00 | \$2,000,000.00 | \$3,759,840.00 |

2023 LAWRENCE COUNTY BUDGET

Real Estate Tax Revenue

Budget Narrative

This budget category is for revenues received from County real estate taxes, both current and delinquent. For the 2023 fiscal year, no change in the assessed millage rate is proposed. Compared to the 2022 fiscal year, real estate tax revenue is expected to increase by 0.64%.

Real Estate Tax - Current

This line item is for projected revenues received from property tax bills issued in 2023 and collected through the Office of the Treasurer. Revenue projections are based on a 92.80% collection rate, which was determined from a three-year average of actual real estate tax collection rates in the 2019, 2020, and 2021 fiscal years.

Real Estate Tax - Prior

This line item is for projected revenues received from property tax bills issued before 2023 and collected through the Tax Claim Bureau. Revenue projections have decreased relative to the 2022 fiscal year due to line-item budgetary underperformance in prior fiscal years.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Real Estate Tax Revenue

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------|------------------------|------------------------|------------------------|
| Real Estate Tax – Current | 26,073,367.00 | 25,774,494.00 | 25,353,606.00 |
| Real Estate Tax - Prior | 2,200,000.00 | 2,319,072.00 | 2,319,072.00 |
| Total Revenues | \$28,273,367.00 | \$28,093,566.00 | \$27,672,678.00 |

2023 LAWRENCE COUNTY BUDGET

General Revenue

Budget Narrative

This budget category is for various miscellaneous County revenue streams that are not associated with a specific department or attributable to real estate tax revenues. Miscellaneous revenues projections have increased by 42.35% for the 2023 fiscal year relative to the 2022 fiscal year.

Foster Income

Projected revenues attributable to this line item have been moved to the Office of Juvenile Probation for the 2023 fiscal year and are no longer included under General Revenue.

Public Utility Commission Tax

This line item is for revenue received in conjunction with the County's commission from the state for the administration of the state public utility realty tax. Projected revenue for the 2023 fiscal year is a conservative estimate based on actual revenues received in the 2021 and 2022 fiscal year.

Agricultural Preservation Board

This line item accounts for revenues received from the Commonwealth of Pennsylvania in conjunction with the County's agricultural preservation programs. This is pass-through revenue and is allocated to the Agricultural Preservation Board once received by the County. Projected revenue for the 2023 fiscal year is based on a logarithmic trend of historic agricultural preservation revenue collected from 2017 through 2022.

Marcellus Impact Fees

This line item is for revenues received from the Commonwealth of Pennsylvania from the state's unconventional gas well fund. The unconventional gas well fund is funded through Marcellus Impact Fees imposed upon companies conducting natural gas drilling in the commonwealth. Revenue generated from these fees is passed onto the counties based on the volume of drilling taking place in individual counties. Projected revenue for the 2023 fiscal year is based on a logarithmic trend of historic agricultural preservation revenue collected from 2017 through 2022.

State Game Lands PILOT

This line item is for revenues received from the Commonwealth of Pennsylvania for a PILOT program, or payments in lieu of taxes, for state-owned game lands. The projected revenue amount for the 2023 fiscal year is based on the revenue received in the 2021 and 2022 fiscal years.

2023 LAWRENCE COUNTY BUDGET

Housing Authority PILOT

This line item is for revenues received from the Housing Authority of Lawrence County for a PILOT program, or payments in lieu of taxes, for properties owned by the Housing Authority. The projected revenue amount for the 2023 fiscal year is based on the revenues received through the PILOT program in prior years.

Shenango Presbyterian PILOT

This line item is for revenues received from Shenango Presbyterian Seniorcare for a PILOT program, or payments in lieu of taxes, for the organization's facility in New Wilmington Borough. The projected revenue amount for the 2023 fiscal year is based on the revenue received in the 2021 and 2022 fiscal years.

Miscellaneous Refunds

This line item is for revenues generated from miscellaneous refunds made to Lawrence County. Projected revenue for the 2023 fiscal year is based on a polynomial trend of historic refund revenues collected from 2017 through 2022.

Insurance Reimbursements

This line item is for revenues received from insurance reimbursements due to either overpayment for insurance or insurance loyalty programs. Projected revenue for the 2023 fiscal year is based on a polynomial trend of historic insurance reimbursements collected from 2017 through 2022.

Leased Line – Computer Access

Projected revenues attributable to this line item have been moved to the Office of the Prothonotary for the 2023 fiscal year and are no longer included under General Revenue.

Interest – General Checking

This line item accounts for interest revenue generated through the County's General Fund checking account. Revenue projections are derived from the current fund balance in the General Fund as well as increasing interest rates.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – General Revenue

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------------|---------------------|---------------------|---------------------|
| Foster Income | - | 2,000.00 | 18,000.00 |
| Public Utility Commission Tax | 27,500.00 | 22,750.00 | 22,000.00 |
| Agriculture Preservation Board | 25,000.00 | 18,500.00 | 25,000.00 |
| Marcellus Impact Fees | 200,000.00 | 100,000.00 | 225,000.00 |
| State Game Lands PILOT | 4,850.00 | 4,810.00 | 4,114.00 |
| Housing Authority PILOT | 11,611.00 | 10,178.00 | 9,061.00 |
| Shenango Presbyterian PILOT | 12,300.00 | 12,062.00 | - |
| Miscellaneous Refunds | 80,000.00 | 60,000.00 | 120,000.00 |
| Insurance Reimbursements | 40,000.00 | 41,333.00 | 50,000.00 |
| Leased Line – Computer Access | - | 16,316.00 | 16,500.00 |
| Interest – General Checking | 30,000.00 | 15,000.00 | 60,000.00 |
| Total Revenues | \$431,261.00 | \$302,949.00 | \$549,675.00 |

2023 LAWRENCE COUNTY BUDGET

Transfers from Other Funds

Budget Narrative

This budget category accounts for intergovernmental transfers from specialized funds to the County General Fund. Primarily, this budget category provides reimbursement to the County from state-supported departments for different services performed which are expensed under the General Fund. Recently, this budget category has also included transfers into the General Fund from various other federal and state funding streams, such as the American Rescue Plan Act and the Opioid Settlement funds. Transfers from other funds are projected to increase by 4.40% in the 2023 fiscal year relative to the 2022 fiscal year.

Transfer from American Rescue Plan

The Board of Commissioners is offsetting half of the cost of a GIS Coordinator position to the American Rescue Plan Act Fund for the 2023 fiscal year, which is accounted for under this line item.

Transfer from Federal Forfeitures

This line item is for reimbursement revenue received from the District Attorney's Federal Forfeiture Fund. As the District Attorney is involved in investigating drug crimes, Lawrence County is eligible for the reimbursement of all costs associated with drug crime investigations, with the notable exception of employee costs. Due to the sporadic nature of federal forfeiture reimbursements, no projected revenue is included as part of this line item and the line item will be adjusted periodically throughout the 2023 fiscal year as funding is received.

Transfer from Election Integrity

This line item contains projected cost reimbursements related to the administration of Lawrence County's elections through the new Election Integrity Grant Fund. The projected reimbursement figure was determined based on current Election Integrity Grant Fund balance and projected 2023 revenues to the Election Integrity Grant fund.

Transfer from Opioid Settlement

This line item contains revenues to be used from the County's opioid settlement agreement with major opioid manufacturers with the goal of mitigating the impact of the opioid crisis on Lawrence County communities and Lawrence County's budget. This includes funding for a contracted coroner position, jail-to-jobs coordinator, and three jail counselors.

Cost Allocation – Retirement Fund

This line item is for General Fund reimbursement revenue received from the retirement fund for the administration of the retirement fund. Predominantly, this cost allocation funds a position in the Office of the Controller which administers the day-to-day operations of the retirement fund.

2023 LAWRENCE COUNTY BUDGET

Cost Allocation – Liquid Fuels

This line item is for General Fund revenue received from the County's Liquid Fuels disbursement relating to the administrative expenses of managing the Liquid Fuels fund. Based on actual prior year reimbursements, this line-item amount has been decreased for the 2023 fiscal year.

Cost Allocation – MHDS

This line item is for General Fund revenue received from the County's Mental Health and Developmental Services Fund for administrative services rendered to the Department of Mental Health and Developmental Services by the County. This cost allocation includes reimbursement for financial, managerial, maintenance, information technology, and human resources functions performed by the County for MHDS. The projected reimbursement is based on the County's 2022 cost allocation plan.

Transfer from MHDS

This line item is for General Fund revenue received from transfers from the MHDS fund. These transfers are largely utilized to reimburse the County for expenses made from the General Fund on behalf of MHDS. The projected reimbursement is based on the County's 2022 cost allocation plan.

Rent from Gettings Annex

This line item is for General Fund revenue received from MHDS for rent for office space at the Gettings Annex. Due to changes in state regulations relating to the collection of rent by counties from mental health agencies, this line item has been eliminated for the 2023 fiscal year.

Cost Allocation – Children and Youth Services

This line item is for General Fund revenue received from the County's Children and Youth Services fund for administrative services rendered to the department by the County. This cost allocation includes reimbursement for financial, managerial, maintenance, information technology, and human resources functions performed by the County for CYC. The projected reimbursement is based on the County's 2022 cost allocation plan.

Transfer from Children and Youth Services

This line item is for General Fund revenue received from transfers from the Children and Youth Services fund. These transfers are largely utilized to reimburse the County for expenses made from the General Fund on behalf of Children and Youth Services. The projected reimbursement is based on the County's 2022 cost allocation plan.

2023 LAWRENCE COUNTY BUDGET

Rent from Almira Home

This line item is for General Fund revenue received from Children and Youth Services for rent for office space at the Almira Home. The amount of rent revenue projected for the 2023 fiscal year is being slightly increased relative to the 2022 fiscal year to account for increased maintenance costs associated with the upkeep of the Almira Home.

Transfer from 911

This line item is for General Fund revenue received from transfers from the 911 fund. These transfers are largely utilized to reimburse the County for expenses made from the General Fund on behalf of Children and Youth Services. The projected reimbursement is based on the County's 2022 cost allocation plan.

Cost Allocation – Domestic Relations

This line item is for General Fund revenue received from the County's Domestic Relations fund for administrative services rendered to the department by the County. This cost allocation includes reimbursement for financial, managerial, maintenance, information technology, and human resources functions performed by the County for Domestic Relations. The projected reimbursement is based on the County's 2022 cost allocation plan.

Transfer from Domestic Relations

This line item is for General Fund revenue received from transfers from the Domestic Relations fund. These transfers are largely utilized to reimburse the County for expenses made from the General Fund on behalf of Domestic Relations. Due to a legal settlement between the Commonwealth of Pennsylvania and Berks County which regulates the definition of what qualifies for reimbursement to a county's General Fund from a county's Domestic Relations Fund, the projected revenues received from Domestic Relation transfers has substantially diminished.

Transfer from Domestic Relations Incentive

This line item is for General Fund revenue received from transfers from the Domestic Relations Incentive fund. These transfers are largely utilized to reimburse the County for expenses made from the General Fund on behalf of Domestic Relations Incentive. Due to a legal settlement between the Commonwealth of Pennsylvania and Berks County which regulates the definition of what qualifies for reimbursement to a county's General Fund from a county's Domestic Relations Incentive Fund, the projected revenues received from Domestic Relation Incentive transfers has substantially diminished.

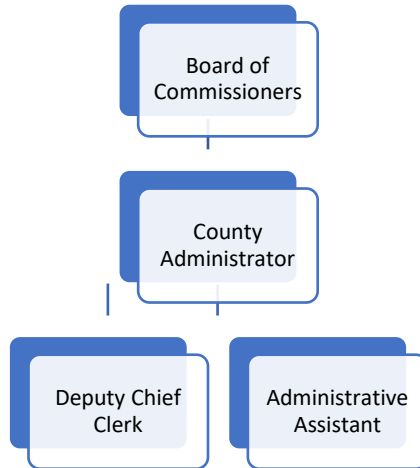
2023 LAWRENCE COUNTY BUDGET

2023 Budget – Transfers from Other Funds

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------------------|-----------------------|-----------------------|-----------------------|
| Transfer from American Rescue Plan | 37,095.00 | 674,000.00 | - |
| Transfer from Federal Forfeitures | - | - | 50,000.00 |
| Transfer from Election Integrity | 338,083.00 | - | - |
| Transfer from Opioid Settlement | 375,529.00 | - | - |
| Cost Allocation - Retirement | 80,000.00 | 75,177.00 | 78,000.00 |
| Cost Allocation – Liquid Fuels | 10,000.00 | 14,000.00 | 31,000.00 |
| Cost Allocation – MHDS | 64,000.00 | 60,000.00 | 147,700.00 |
| Transfer from MHDS | 25,000.00 | 30,000.00 | 30,000.00 |
| Rent from Gettings Annex | - | - | 122,200.00 |
| Cost Allocation - CYS | 250,000.00 | 225,000.00 | 210,000.00 |
| Transfer from CYS | 79,000.00 | 100,000.00 | 90,000.00 |
| Rent from Almira Home | 70,000.00 | 65,000.00 | 65,000.00 |
| Transfer from 911 | 35,000.00 | 45,000.00 | 40,000.00 |
| Cost Allocation – Domestic Relations | 65,000.00 | 75,000.00 | 75,000.00 |
| Transfer from Domestic Relations | 4,800.00 | 10,000.00 | 60,000.00 |
| Transfer from DR Incentive | 500.00 | 1,000.00 | 5,000.00 |
| Total Revenues | \$1,434,007.00 | \$1,374,177.00 | \$1,003,900.00 |

2023 LAWRENCE COUNTY BUDGET

Board of Commissioners



Mission Statement

The Board of Commissioners consists of three elected members and constitutes the chief governing and legislative body of Lawrence County. The Board of Commissioners, together with the County Administrator, manage the County organization with the mission of providing quality government service in an efficient, cost-effective manner. The Commissioners are elected every four years and are responsible for setting policy for the fiscal management and general administration of Lawrence County affairs. The Commissioners serve on the Salary, Prison, Retirement, and Election Boards. They also appoint County residents to participate on various boards and commissions affiliated with Lawrence County.

Departmental Goals

- Oversee all aspects of the budget process.
- Authorize and/or execute all expenditures, contracts, bids, proposals, grants, salaries, benefits, and other financial matters of the County in accordance with best practices, state and federal statute, and any other applicable regulations.
- Ensure that all County departments provide the services they are obligated to provide in the most cost-effective manner possible.
- Ensure that the County and its interests are represented on all applicable local, regional, and statewide policy-making boards.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Board of Commissioners represents a 18.19% increase from the 2022 departmental budget. The Board of Commissioners does not generate any department-specific revenue.

Board of Commissioners Expenses

Salary of Commissioners

This line item contains the salaries of each member of the Board of Commissioners, which are set equally regardless of tenure or position. In 2023, each member of the Board will receive a cost-of-living adjustment equal to the current rate of inflation, as prescribed by county ordinance.

The following salaries are associated with each employee under this line item:

- | | |
|------------------------|-------------|
| 1. Chair Commissioner: | \$82,123.80 |
| 2. Commissioner: | \$82,123.80 |
| 3. Commissioner: | \$82,123.80 |

Salary of Staff

This line item contains the salaries of the County Administrator and office staff for the Board of Commissioners. For 2023, staffing levels will remain constant with 2022 staffing levels. Each member of staff and the County Administrator will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

- | | |
|------------------------------|-------------|
| 1. County Administrator: | \$80,176.78 |
| 2. Deputy Chief Clerk: | \$46,012.50 |
| 3. Administrative Assistant: | \$33,106.82 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------------|------------|
| 1. County Administrator: | \$1,050.00 |
|--------------------------|------------|

Temporary and Part Time Employees

This line item contains limited funding for part time assistance in the event that a full-time office staff member takes sick, vacation, or personal leave for an extended period of time.

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Arbitration

This line item contains funding for unanticipated arbitrated awards to union employees who have arbitrated a successful grievance against Lawrence County. As there have been no major arbitrated awards or settlements over the last several years, this line item has been reduced from \$10,000.00 to \$5,000.00 for the 2023 fiscal year.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of power trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Office Minor

There are no projected office minor expenses for the 2023 fiscal year.

Postage

This line item includes necessary funding for office postage costs. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

General Admin

This line item is for general and miscellaneous administrative expenses incurred by the Board of Commissioners in the performance of its duties. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual general administrative expenses incurred from 2017 through 2022 to project the necessary budget for general administration for the 2023 fiscal year.

Subscription

Included under this line item are the following subscriptions:

- \$260.00 for the New Castle News; and
- \$130.00 for the Ellwood City Ledger; and
- \$25.00 for the New Wilmington Globe; and
- \$50.00 for miscellaneous subscription services.

Contracted Services

Included under this line item are the following contracted services:

- \$90,000.00 to Zelenkofske Axelrod for the annual County audit; and
- \$8,000.00 to the Eric Ryan Corporation for services rendered as the County's energy and utility consultant; and
- \$12,400.00 to Susquehanna Consulting for the county's cost allocation plan; and
- \$20,000.00 in miscellaneous contracted expenses.

Telephone and Internet

Included under this line item are the following:

- \$2,400.00 for office telephone lines; and
- \$1,620.00 for cell phone allowances for the Board of Commissioners; and
- \$540.00 for a cell phone allowance for the County Administrator; and
- \$780.00 for the department's share of USA Choice internet services.

It should be noted that the County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Cable

This line item contains funding for the cost of cable services in the employee break room.

Maintenance and Repair

Included under this line item are the following:

- \$988.92 for a maintenance agreement with Direct Image Printers for office printers.

2023 LAWRENCE COUNTY BUDGET

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

Included under this line item are the following:

- 337.00 for the department's share of the county's mail equipment lease with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$18,655.00 for the County Commissioners' Association of Pennsylvania; and
- \$1,822.00 for the National Association of Counties; and
- \$1,000.00 for the Lawrence County Regional Chamber Foundation; and
- \$500.00 for miscellaneous association dues.

Advertising Expense

This line item is utilized to pay for legal advertisements for the Board of Commissioners, Salary Board, Retirement Board, and Prison Board. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual advertising expenses incurred from 2017 through 2022 to project the necessary budget for advertising expenses for the 2023 fiscal year.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$6,000.00 for the CCAP Spring Conference, or \$1,500.00 per commissioner and county administrator; and
- \$6,000.00 for the CCAP Annual Conference, or \$1,500.00 per commissioner and county administrator; and
- \$6,000.00 for the CCAP Fall Conference, or \$1,500.00 per commissioner and county administrator; and
- \$3,000.00 in miscellaneous reimbursement for regional travel expenses incurred by the Board of Commissioners and County Administrator in performing their duties; and
- \$500.00 for miscellaneous webinars or training sessions.

Contingency

This line item is used for funding for unanticipated county-wide expenses and as an adjusting entry for the purposes of balancing the budget.

2023 LAWRENCE COUNTY BUDGET

Board of Commissioners Revenues

The Board of Commissioners does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Board of Commissioners Expenses

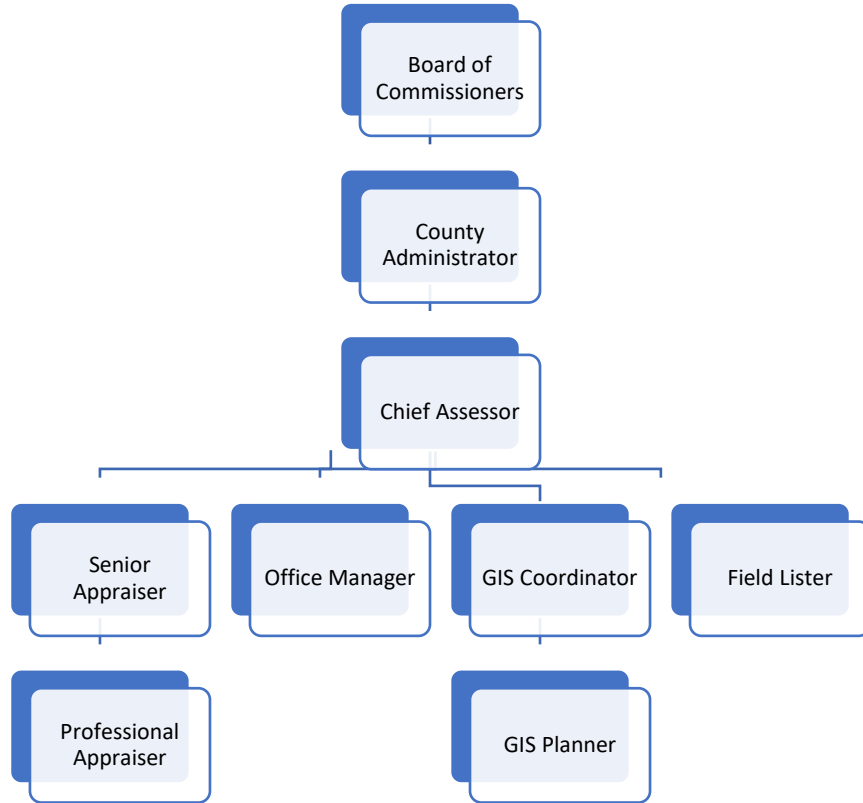
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------|-----------------------|---------------------|---------------------|
| Salary of Commissioners | 246,372.00 | 221,773.00 | 217,424.00 |
| Salary of Staff | 160,347.00 | 155,778.00 | 150,311.00 |
| Temp / Part Time | 1,000.00 | 1,000.00 | 2,500.00 |
| Employee Insurance | 78,889.00 | 88,703.00 | 89,433.00 |
| FICA Expense | 31,191.00 | 29,459.00 | 28,323.00 |
| Unemployment | 1,885.00 | 1,800.00 | 1,905.00 |
| Arbitration | 5,000.00 | 10,000.00 | 10,000.00 |
| Materials and Supplies | 6,750.00 | 5,000.00 | 1,215.00 |
| Office Minor | - | - | 5,000.00 |
| Postage | 300.00 | 264.00 | 362.00 |
| General Admin | 20,000.00 | 7,500.00 | 10,000.00 |
| Subscription | 465.00 | 433.00 | 433.00 |
| Contracted Services | 130,400.00 | 119,900.00 | 102,500.00 |
| Telephone and Internet | 5,340.00 | 4,930.00 | 4,126.00 |
| Cable | 1,800.00 | 1,620.00 | 600.00 |
| Maintenance and Repair | 989.00 | 989.00 | 1,296.00 |
| Land / Building Rent | - | 2,600.00 | 2,500.00 |
| Equipment Lease | 337.00 | 1,679.00 | 315.00 |
| Association Dues | 21,977.00 | 21,977.00 | 21,977.00 |
| Advertising Expense | 5,500.00 | 3,500.00 | 5,750.00 |
| Travel and Training | 22,500.00 | 22,500.00 | 22,500.00 |
| Contingency | 324,298.00 | 200,000.00 | 222,841.00 |
| Total Expenses | \$1,065,340.00 | \$901,405.00 | \$901,311.00 |

2023 Budget – Board of Commissioners Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Department of Assessment



Mission Statement

To provide fair and equitable administration of Lawrence County’s tax system by mapping and maintaining current information for all tax parcels and taxable individuals, producing and supporting real property values through systematic procedures, and managing all preferential assessment and exclusionary tax programs.

Departmental Goals

- Maintain and update tax parcel map database.
- Identify all real property and assign uniform and equitable assessments.
- Maintain current ownership and address information on all real property.
- Update assessments in a timely manner as property improvements are made.
- Support assessments on all formal appeals brought before the Board of Assessment Appeals.
- Maintain names and addresses of all persons over eighteen years of age for the taxing authorities that impose per capita taxes.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Assessment represents a 14.92% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 81.95% relative to 2022 budgetary projections.

Department of Assessment Expenses

Salary of Chief Assessor

This line item contains funding for the salary of the Chief Assessor. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

- | | |
|--------------------|-------------|
| 1. Chief Assessor: | \$68,942.98 |
|--------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------|----------|
| 1. Chief Assessor: | \$750.00 |
|--------------------|----------|

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Assessment. Staff positions include a senior appraiser, office manager, professional appraiser, GIS planner, and field lister. The new position of GIS Coordinator is included for the 2023 fiscal year, but it is important to note that this position is fully funded through a combination of American Rescue Plan Act funding and a state MAP grant. One department position, field lister, is represented by AFSCME. All staff positions will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year, as prescribed by Salary Board resolution and the county's collective bargaining agreement with the AFSCME labor union.

The following salaries are associated with each position under this line item:

- | | |
|----------------------------|-------------|
| 1. Senior Appraiser: | \$58,562.04 |
| 2. GIS Coordinator | \$45,000.00 |
| 3. Office Manager: | \$44,712.70 |
| 4. Professional Appraiser: | \$42,416.52 |
| 5. GIS Planner: | \$37,415.83 |
| 6. Field Lister: | \$35,787.50 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|----------------------------|------------|
| 1. Office Manager: | \$150.00 |
| 2. Professional Appraiser: | \$600.00 |
| 3. GIS Planner: | \$844.44 |
| 4. Field Lister: | \$1,091.32 |

2023 LAWRENCE COUNTY BUDGET

Temporary and Part Time Employees

This line item contains funding for the stipends provided to each member of the Board of Assessment Appeals. At a stipend of \$100.00 per meeting, this allows the three-member board to meet 20 times over the course of 2023.

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. New employees will contribute 10.00% of their health insurance premium costs, including contribution for vision and dental insurance. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, this amount was determined by taking a five-year average of actual materials and supplies costs incurred from 2017 through 2021.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, this amount was determined by taking a five-year average of actual postage costs incurred from 2017 through 2021.

Subscription

Included under this line item are the following subscriptions:

- \$100.00 for Assessment Law Update.

2023 LAWRENCE COUNTY BUDGET

Contracted Assessment Services

This line item contains funding for the following contracted assessment services:

- \$72,000.00 for a contract with Pictometry for aerial imagery services; and
- \$10,000.00 for a contract with EST for a DUP contract; and
- \$12,500.00 for a contract with Apex for a software conversion upgrade.

Telephone and Internet

Included under this line item are the following:

- \$1,680.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Chief Assessor; and
- \$480.12 for a tablet with internet connectivity for field work; and
- \$900.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Maintenance and Repair

Included under this line item are the following:

- \$968.00 for a maintenance agreement with Direct Image Printers for office printers; and
- \$30,000.00 for software maintenance from EST; and
- \$3,300.00 for hosting services from Pictometry; and
- \$15,000.00 for a maintenance agreement with ESRI for GIS software; and
- \$1,180.00 for a maintenance agreement with APEX for sketch software.

Vehicle Expense

This line item contains funding for vehicle expenses incurred during the Department of Assessment's field work activities. Predominantly, this relates to fuel costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the budgeted amount of funding under this line item was held constant to the 2022 fiscal year budget due to current utilization.

Equipment Lease

Included under this line item are the following:

- 337.00 for the department's share of the county's mail equipment lease with Pitney Bowes.

2023 LAWRENCE COUNTY BUDGET

Association Dues

Included under this line item are the following association dues:

- \$110.00 for the Chief Assessor's membership in the Assessors' Association of Pennsylvania; and
- \$110.00 for the Office Manager's membership in the Assessors' Association of Pennsylvania; and
- \$110.00 for the Senior Appraiser's membership in the Assessors' Association of Pennsylvania; and
- \$110.00 for the Professional Appraiser's membership in the Assessors' Association of Pennsylvania; and
- \$110.00 for the Field Lister's membership in the Assessors' Association of Pennsylvania; and
- \$15.00 for the Chief Assessor's membership in the Northwest Chapter of the Assessors' Association of Pennsylvania; and
- \$15.00 for the Office Manager's membership in the Northwest Chapter of the Assessors' Association of Pennsylvania; and
- \$15.00 for the Senior Appraiser's membership in the Northwest Chapter of the Assessors' Association of Pennsylvania; and
- \$15.00 for the Professional Appraiser's membership in the Northwest Chapter of the Assessors' Association of Pennsylvania; and
- \$15.00 for the Field Lister's membership in the Northwest Chapter of the Assessors' Association of Pennsylvania; and
- \$225.00 for membership in the International Association of Assessment Officers.

Professional Appraisalment

This line item contains funding for any third-party professional appraisalment services the County requires. For 2023, this amount was determined by taking a five-year average of actual professional appraisalment costs incurred from 2017 through 2021.

Advertising Expense

This line item has been funded at \$200.00 to allow for compliance with changes to the Pennsylvania Sunshine Act.

Travel and Training

This line item contains funding for any travel and training expenses incurred by the Department of Assessment. Due to the mobile nature of the department, for 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual travel and training expenses incurred from 2017 through 2022 to project the necessary budget for travel and training expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Department of Assessment Revenues

Assessment Appeal Filing Fees

These are revenues received when property owners file for assessment appeals. For 2023, this amount was determined by taking a five-year average of actual filing fee receipts received from 2017 through 2021.

Assessment Maps

These are revenues generated when residents request assessment maps for properties located in Lawrence County. For 2023, the amount of projected revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual assessment map revenue received from 2017 through 2022 to project assessment map revenues for the 2023 fiscal year.

Assessment Xerox Copies

This line item is for fee revenue attained from the sale of assessment xerox copies. Due to advancements in technology, there are no projected assessment xerox copies revenues for 2023.

Parcel ID Barcode

This is additional fee revenue generated by the Department of Assessment. For 2023, the amount of projected revenue in this line item was determined through the use of power trend analysis. The analysis utilized actual parcel ID barcode revenue received from 2017 through 2022 to project parcel ID barcode revenues for the 2023 fiscal year.

MAP Grant – GIS Coordinator

This line item accounts for grant revenues received from the Commonwealth of Pennsylvania to cover half of the cost of the County's new GIS Coordinator position. The remaining funding for this position will be taken from the County's American Rescue Plan Act allocation.

Clean and Green

This line item is for revenue received when property owners apply for the County's Act 156 Clean and Green program. Each application requires a \$50.00 fee. For 2023, this amount was determined by taking a five-year average of actual clean and green receipts received from 2017 through 2021.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Assessment Expenses

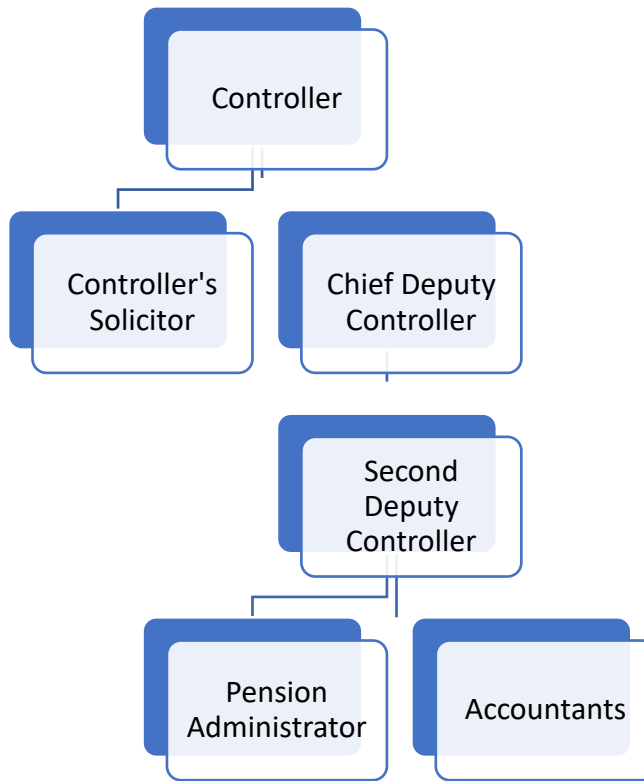
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Salary of Chief Assessor | 69,693.00 | 67,576.00 | 66,104.00 |
| Salary of Staff | 266,581.00 | 211,568.00 | 241,947.00 |
| Temp / Part Time | 6,000.00 | 6,900.00 | 4,500.00 |
| Employee Insurance | 160,975.00 | 131,869.00 | 141,820.00 |
| FICA Expense | 26,184.00 | 21,883.00 | 23,911.00 |
| Unemployment | 2,163.00 | 1,974.00 | 2,183.00 |
| Materials and Supplies | 2,233.00 | 1,733.00 | 1,733.00 |
| Postage | 3,572.00 | 4,770.00 | 2,819.00 |
| Subscription | 100.00 | 200.00 | 200.00 |
| Contracted Services | 94,500.00 | 91,712.00 | 72,000.00 |
| Telephone and Internet | 3,601.00 | 3,361.00 | 3,367.00 |
| Maintenance and Repair | 50,488.00 | 50,508.00 | 48,508.00 |
| Vehicle Expense | 1,600.00 | 1,200.00 | 1,250.00 |
| Land / Building Rent | 1,000.00 | 1,000.00 | 650.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 850.00 | 750.00 | 620.00 |
| Professional Appraisement | 4,682.00 | 6,750.00 | 6,067.00 |
| Advertising Expense | 200.00 | 300.00 | - |
| Travel and Training | 7,500.00 | 7,000.00 | 5,372.00 |
| Contingency | 7,023.00 | 5,811.00 | 6,233.00 |
| Total Expenses | \$709,282.00 | \$617,202.00 | \$629,599.00 |

2023 Budget – Department of Assessment Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------|---------------------|--------------------|--------------------|
| Assessment Appeal Fees | 4,278.00 | 3,695.00 | 3,261.00 |
| Assessment Maps | 25,000.00 | 18,000.00 | 15,000.00 |
| Assessment Xerox Copies | - | - | 350.00 |
| Parcel ID Barcode | 82,445.00 | 60,000.00 | 50,000.00 |
| MAP Grant – GIS Coordinator | 37,095.00 | | |
| Clean and Green | 1,643.00 | 1,000.00 | 1,500.00 |
| Total Revenues | \$150,461.00 | \$82,695.00 | \$70,111.00 |

2023 LAWRENCE COUNTY BUDGET

Office of the Controller



Mission Statement

Subject to the power and duty of the county commissioners to manage and administer the fiscal affairs of the county, the controller shall supervise the fiscal affairs of the County including the related accounts and official acts of all officers or other persons who shall collect, receive, hold or disperse, or be charged with the management or custody of, the public assets of the county.

Departmental Goals

- Efficiently and accurately perform all official County accounting functions; and
- Process payroll for County employees; and
- Receive all sealed County bids for projects authorized by the county commissioners; and
- Audit all County departments to ensure compliance with local, state, and federal law and regulations; and
- Manage the County retirement system.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Controller represents a 4.98% increase from the 2022 departmental budget. The Office of the Controller does not generate any department-specific revenue.

Office of the Controller Expenses

Salary of Controller

This line item contains the salary of the Controller. In 2023, the Controller will receive a cost-of-living adjustment equal to the current rate of inflation, as prescribed by county ordinance.

The following salaries are associated with each employee under this line item:

- | | |
|----------------|-------------|
| 1. Controller: | \$80,176.66 |
|----------------|-------------|

Salary of Staff

This line item contains funding for the salaries of staff under the Office of the Controller. Staff positions include Chief Deputy Controller, Second Deputy Controller, three accountants, and a pension administrator. Three department positions, all accountants, are represented by AFSCME. All staff positions will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year, as prescribed by Salary Board resolution and the county's collective bargaining agreement with the AFSCME labor union.

The following salaries are associated with each employee under this line item:

- | | |
|------------------------------|-------------|
| 1. Chief Deputy Controller: | \$56,237.50 |
| 2. Second Deputy Controller: | \$49,080.00 |
| 3. Pension Administrator: | \$47,546.25 |
| 4. Accountant 3: | \$37,418.64 |
| 5. Accountant 3: | \$37,418.64 |
| 6. Accountant 2: | \$35,137.60 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|------------------------------|------------|
| 1. Chief Deputy Controller: | \$1,050.00 |
| 2. Second Deputy Controller: | \$1,050.00 |
| 3. Pension Administrator: | \$900.00 |

Temporary and Part Time Employees

There are no temporary or part time employees in the Office of the Controller.

Salary of Overtime

This line item accounts for any necessary overtime incurred by employees in the Office of the Controller.

2023 LAWRENCE COUNTY BUDGET

Salary of Solicitor

This line item contains funding for the Controller's solicitor. Per the Pennsylvania County Code, each row office is entitled to a solicitor to assist with the legal affairs of the row office. The Controller's solicitor shall receive a 2.25% cost of living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

1. Controller's Solicitor: \$8,509.69

Salary of Retirement Fund Administrator

This line item contains a salary supplement for the County retirement fund secretary, which is mandated by the County Code. This position will receive a cost-of-living increase equal to the current rate of inflation, as prescribed by county ordinance. This position is reimbursed through the retirement fund and is, by statute, filled by the Controller.

The following salary is associated with each employee under this line item:

1. Retirement Fund Secretary: \$5,871.33

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, this line item is held constant to the 2022 budget as requested by the department head.

2023 LAWRENCE COUNTY BUDGET

Postage

This line item is utilized to pay for the department's postage costs. For 2023, this amount was determined by taking an average of actual materials and supplies costs incurred from 2017 through 2022.

Telephone and Internet

Included under this line item are the following:

- \$2,400.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Controller; and
- \$840.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Maintenance and Repair

Included under this line item are the following:

- \$89,532.00 for a contract with Tyler Technologies for the County's MUNIS accounting software; and
- \$400.00 to Nellcom for miscellaneous technology services; and
- \$745.00 for a maintenance agreement with Direct Image Printers for office printers.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$625.00 for membership in the Pennsylvania State Association of County Controllers.

Advertising Expense

This line item is utilized to pay for all required legal advertisements taken out by the Office of the Controller. As per the Pennsylvania County Code, the Controller shall publish a report on the County's financial conditional in a newspaper of general circulation at a cost not to exceed \$1,500.00. For 2023, the amount of budgeted funding under this line item was increased from \$1,050.00 to \$1,200.00 at the request of the department head.

2023 LAWRENCE COUNTY BUDGET

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$1,500.00 for the annual state Controller conference; and
- \$500.00 for miscellaneous travel reimbursement; and
- \$500.00 for miscellaneous training and seminars for department members.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Office of the Controller Revenues

The Office of the Controller does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Controller Expenses

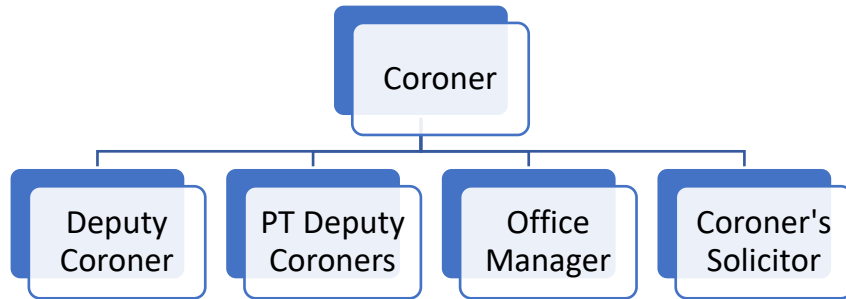
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Controller | 80,177.00 | 67,937.00 | 65,575.00 |
| Salary of Staff | 265,839.00 | 251,822.00 | 274,496.00 |
| Temp / Part Time | - | - | 5,000.00 |
| Salary of Overtime | 350.00 | 1,000.00 | - |
| Salary of Solicitor | 8,510.00 | 8,323.00 | 8,160.00 |
| Retirement Fund Admin | 5,872.00 | 5,286.00 | 5,182.00 |
| Employee Insurance | 176,691.00 | 169,820.00 | 174,916.00 |
| FICA Expense | 27,598.00 | 25,580.00 | 27,420.00 |
| Unemployment | 2,421.00 | 2,360.00 | 2,291.00 |
| Materials and Supplies | 3,000.00 | 3,000.00 | 2,200.00 |
| Postage | 407.00 | 398.00 | 452.00 |
| Telephone and Internet | 3,780.00 | 3,540.00 | 2,463.00 |
| Maintenance and Repair | 90,677.00 | 91,596.00 | 82,252.00 |
| Land / Building Rent | - | 3,100.00 | 3,100.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 625.00 | 625.00 | 625.00 |
| Advertising Expense | 1,200.00 | 1,050.00 | 1,039.00 |
| Travel and Training | 2,500.00 | 2,500.00 | 1,000.00 |
| Contingency | 6,700.00 | 6,331.00 | 6,115.00 |
| Total Expenses | \$676,684.00 | \$644,605.00 | \$662,601.00 |

2023 Budget – Office of the Controller Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Office of the Coroner



Mission Statement

The Lawrence County Coroner's Office will investigate sudden, unexplained, unnatural, suspicious, or violent deaths so that the truth can be determined as to the cause and manner of death with medical certainty and scientific exactness for families, physicians, hospitals, courts, law enforcement agencies, insurance companies, and the community in general.

Departmental Goals

- Establish the cause and manner of death for all deceased residents and visitors of Lawrence County.
- Investigate sudden, unexplained, unnatural, suspicious, or violent deaths.
- Provide compassionate and professional services to deceased individuals in Lawrence County and their family members.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Coroner represents a 12.14% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to hold constant to 2022 levels.

Office of the Coroner Expenses

Salary of Coroner

This line item contains the salary of the Coroner. In 2023, the Coroner will receive a cost-of-living adjustment equal to the current rate of inflation, as prescribed by county ordinance.

The following salaries are associated with each employee under this line item:

- | | |
|-------------|-------------|
| 1. Coroner: | \$74,306.10 |
|-------------|-------------|

Salary of Staff

This line item contains the salaries of the Coroner's staff. The only staff member employed by the office is an office manager, which is a non-union position. Each member of staff will receive a 2.25% cost of living adjustment.

The following salaries are associated with each employee under this line item:

- | | |
|--------------------|-------------|
| 1. Office Manager: | \$36,688.90 |
|--------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------|------------|
| 1. Office Manager: | \$1,050.00 |
|--------------------|------------|

Salary of Solicitor

This line item contains funding for the Coroner's solicitor. Per the Pennsylvania County Code, each row office is entitled to a solicitor to assist with the legal affairs of the row office. The Coroner's solicitor shall receive a 2.25% cost of living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

- | | |
|-------------------------|------------|
| 1. Coroner's Solicitor: | \$4,309.16 |
|-------------------------|------------|

2023 LAWRENCE COUNTY BUDGET

Salary of Deputies

This line item contains funding for the salaries of the Coroner's deputies. For 2023, the coroner will maintain one full time deputy coroner and two part time deputy coroners, which are all non-union positions. Each deputy will receive a 2.25% increase in salary.

The following salary is associated with each employee under this line item:

| | |
|-----------------------|-------------|
| 1. Deputy Coroner: | \$40,024.25 |
| 2. PT Deputy Coroner: | \$16,009.70 |
| 3. PT Deputy Coroner: | \$16,009.70 |

Per Diem

This line item contains funding for casual, contracted deputy coroners. These contractors are able to perform the duties of the Office of the Coroner when full time department members are working on other tasks or are otherwise unavailable. Per Diem contractors receive \$175.00 for each day that they are called to work, regardless of the number of calls that occur that day. For the 2023 fiscal year, the budgeted amount of per diem work has substantially decreased due to the addition of a contracted coroner.

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

2023 LAWRENCE COUNTY BUDGET

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item contains \$100.00 for postage expenses incurred by the Coroner.

Software

Coroner software costs are being funded out of the Coroner Vital Statistics Improvement Fund and are no longer accounted for in the General Fund.

Contracted Services

For the 2023 fiscal year, an additional contracted coroner is being onboarded to assist the department in its workload. This position is funded through Lawrence County's Opioid Settlement Fund.

Telephone and Internet

Included under this line item are the following:

- \$264.00 for office telephone lines; and
- \$2,400.00 for office internet access; and
- \$540.00 for a cell phone allowance for the Coroner; and
- \$540.00 for a cell phone allowance for the Deputy Coroner.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Maintenance and Repair

There are no projected maintenance and repair expenses for the 2023 fiscal year.

Vehicle Expense

This line item contains funding for miscellaneous vehicle expenses, including fuel and maintenance services. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Land and Building Rental

This line item funds the Office of the Coroner's office lease with the City of New Castle. The lease costs \$6,000.00 per year and provides the Coroner with an accessible, safe, and convenient place of business.

Equipment Lease

This line item accounts for the department's \$1,920.00 rental agreement with Noga Ambulance for Coroner dispatch services.

Hospital / Post Mortem

This line item contains funding for autopsies and other medical services provided by third party hospitals and morgues. The budgeted amount of funding for this line item was determined by a three year average of actual autopsy costs incurred from 2020 through 2022.

Association Dues

Included under this line item are the following association dues:

- \$625.00 for membership in the Pennsylvania Coroner's Association; and
- \$180.00 for access to the Pennsylvania Coroner's Association education portal.

Travel and Training

Due to the revenue generated in the Coroner Act 182 account, no funding from the General Fund is required to be appropriated to the Office of the Coroner for travel and training costs. Instead, all travel and training funding will come from the Coroner Act 182 account.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Office of the Coroner Revenues

PDMP Grant

This is a grant provided by the state for reporting related to ongoing drug epidemic and its impact on fatality numbers in Lawrence County.

Act 182 Revenue

All Coroner Act 182 revenue and expenses have been moved to a dedicated fund, as per Pennsylvania law. As such, this line item has been eliminated for the 2023 fiscal year and future budgets.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Coroner Expenses

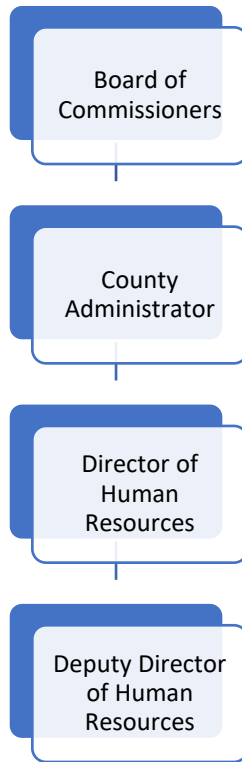
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Coroner | 74,307.00 | 66,887.00 | 65,576.00 |
| Salary of Staff | 37,739.00 | 36,559.00 | 35,178.00 |
| Salary of Solicitor | 4,310.00 | 4,395.00 | 4,309.00 |
| Salary of Deputies | 72,044.00 | 70,459.00 | 69,077.00 |
| Per Diem | 5,250.00 | 17,500.00 | 10,000.00 |
| Employee Insurance | 32,026.00 | 31,233.00 | 31,501.00 |
| FICA Expense | 14,413.00 | 13,791.00 | 13,322.00 |
| Unemployment | 1,545.00 | 1,770.00 | 1,299.00 |
| Materials and Supplies | 500.00 | 585.00 | 585.00 |
| Postage | 100.00 | 100.00 | 100.00 |
| Software | - | 3,294.00 | 3,300.00 |
| Contracted Services | 35,000.00 | - | - |
| Telephone and Internet | 3,744.00 | 3,300.00 | 3,114.00 |
| Maintenance and Repair | - | - | 1,200.00 |
| Vehicle Expense | 3,750.00 | 3,500.00 | 1,500.00 |
| Land / Building Rent | 6,000.00 | 6,000.00 | 6,000.00 |
| Equipment Lease | 1,920.00 | 1,920.00 | 1,920.00 |
| Hospital / Post Mortem | 95,799.00 | 85,000.00 | 120,000.00 |
| Association Dues | 805.00 | 805.00 | 805.00 |
| Travel and Training | - | - | 500.00 |
| Contingency | 3,893.00 | 3,471.00 | 3,593.00 |
| Total Expenses | \$393,145.00 | \$350,569.00 | \$372,879.00 |

2023 Budget – Office of the Coroner Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| PDMP Grant | 10,000.00 | 10,000.00 | 10,000.00 |
| Act 182 Revenue | - | - | 40,000.00 |
| Total Revenues | \$10,000.00 | \$10,000.00 | \$50,000.00 |

2023 LAWRENCE COUNTY BUDGET

Department of Human Resources



Mission Statement

To provide support services to all Lawrence County departments through the administration of human resource functions, including employee onboarding, offboarding, records management, and benefits management, and County-wide employee trainings.

Departmental Goals

- Work with County departments to improve and strengthen the recruiting, interviewing, and selection process.
- Work with healthcare providers and consultants to improve cost effectiveness and competitiveness of employee benefits.
- Facilitate new hire orientation to all new County employees.
- Ensure that all County employees are treated in a fair and consistent manner.
- Review current employee policies for updates and develop new policies as required.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Human Resources represents a 17.97% increase from the 2022 departmental budget. The Department of Human Resources does not generate any department-specific revenue.

Department of Human Resources Expenses

Salary of Director of Human Resources

This line item contains funding for the salary of the Director of Human Resources. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

1. Director of Human Resources: \$67,774.45

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Director of Human Resources: \$975.00

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Human Resources. The only staff member in the department is the Deputy Director of Human Resources, which is a non-union position. All department members will receive a 2.25% cost of living adjustment.

The following salaries are associated with each employee under this line item:

1. Deputy Director of Human Resources: \$43,757.38

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

2023 LAWRENCE COUNTY BUDGET

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes funding for postage expenses incurred by the department. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Background / Drug Testing

This line item includes the costs of drug testing and background screenings for new employees. The budgeted figure for the 2023 fiscal year was determined by taking a three-year average of actual background / drug testing costs incurred from 2020 through 2022.

Telephone and Internet

Included under this line item are the following:

- \$720.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Director of Human Resources; and
- \$540.00 for a cell phone allowance for the Deputy Director of Human Resources; and
- \$120.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Maintenance and Repair

Included under this line item are the following:

- \$247.20 for a maintenance agreement with Direct Image Printers for office printers; and
- \$8,410.00 for a maintenance agreement with Tyler Technologies for the County's human resources software package.

2023 LAWRENCE COUNTY BUDGET

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$960.00 for membership in the Society of County Human Resource Professionals of Pennsylvania.
- \$399.50 for membership in P.A.N.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$1,000.00 for employee trainings and seminars; and
- \$500.00 for miscellaneous employee travel reimbursements.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Department of Human Resources Revenues

The Department of Human Resources does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Human Resources Expenses

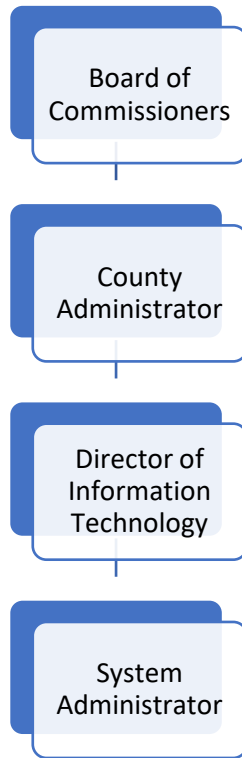
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Salary of HR Director | 68,750.00 | 66,884.00 | 64,984.00 |
| Salary of Staff | 43,758.00 | 41,795.00 | 40,725.00 |
| Employee Insurance | 27,415.00 | 6,805.00 | 6,769.00 |
| FICA Expense | 8,607.00 | 8,314.00 | 8,087.00 |
| Unemployment | 606.00 | 590.00 | 586.00 |
| Materials and Supplies | 1,800.00 | 1,000.00 | 691.00 |
| Postage | 500.00 | 418.00 | 411.00 |
| Background / Drug Testing | 8,859.00 | 8,000.00 | 7,000.00 |
| Telephone and Internet | 1,920.00 | 1,836.00 | 1,020.00 |
| Maintenance and Repair | 8,658.00 | 8,639.00 | 8,265.00 |
| Land / Building Rent | - | 600.00 | 710.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 1,360.00 | 835.00 | 877.00 |
| Travel and Training | 1,500.00 | 1,500.00 | 1,500.00 |
| Contingency | 1,741.00 | 1,476.00 | 1,420.00 |
| Total Expenses | \$175,811.00 | \$149,029.00 | \$143,360.00 |

2023 Budget – Department of Human Resources Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Department of Information Technology



Mission Statement

To provide technology solutions, support, and service to Lawrence County departments so that each department can effectively accomplish their missions.

Departmental Goals

- Ensure system functionality, operability, and security of the County’s telephone, computer, and network systems.
- Install, service, and upgrade standard software, hardware, and related equipment in a responsive and economical fashion.
- Assist County offices and departments in acquiring and implementing more efficient technologies.
- Resolve user problems in a responsive and efficient manner.
- Develop and maintain the Lawrence County website.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Information Technology represents a 3.57% increase from the 2022 departmental budget. Furthermore, the Department of Information Technology does not generate any department-specific revenue.

Department of Information Technology Expenses

Salary of Director of Information Technology

This line item contains funding for the salary of the Director of Information Technology. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

1. Director of Information Technology: \$67,791.75

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Information Technology. The only staff member in the department is the System Administrator, which is a non-union position. All department members will receive a 2.25% cost of living adjustment.

The following salaries are associated with each employee under this line item:

1. System Administrator: \$41,718.00

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. System Administrator: \$900.00

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

2023 LAWRENCE COUNTY BUDGET

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes funding for postage expenses incurred by the department. As the amount of postage historically attributable to the Department of Information Technology is minimal, a modest amount of funding has been included in the departmental budget for the 2023 fiscal year.

Software

Included under this line item are the following software items:

- \$52,515.00 for Microsoft Office 365; and
- \$12,000.00 for antivirus software from Nellcom; and
- \$500.00 for Firewall SSL VPN Client Licenses from Nellcom; and
- \$9,000.00 for Firewall Antivirus Protection from Nellcom; and
- \$600.00 for FixMe.IT Software from Fast Spring; and
- \$250.00 for Digital Signage Software from Blackbox.

Contracted Services

There are no projected contracted services expenses for the 2023 fiscal year.

Telephone and Internet

Included under this line item are the following:

- \$1,200.00 for office telephone lines; and
- \$540.00 for the Director of Information Technology's cell phone allowance; and
- \$540.00 for the System Administrator's cell phone allowance; and
- \$420.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

2023 LAWRENCE COUNTY BUDGET

Maintenance and Repair

Included under this line item are the following:

- \$741.60 for a maintenance agreement with Direct Image Printers for office printers; and
- \$2,700.00 for MUNIS Support from Tyler Technologies; and
- \$43,860.00 for MUNIS Disaster Recovery from Tyler Technologies; and
- \$370.00 for MUNIS SSL Certificate and Domain from Tyler Technologies; and
- \$1,980.00 for website maintenance services from Sparq; and
- \$400.00 for the County's website domain through GSA.gov; and
- \$1,295.00 for a maintenance agreement with IMS Intelligent Mailing Solutions for the County's Folding / Inserting Machine; and
- \$8,800.00 for a firewall upgrade from Nellcom; and
- \$5,000.00 for hard drive replacements from various vendors; and
- \$10,000.00 for miscellaneous repairs and technology maintenance.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$2,500.00 for membership in the CCAP Technology Services Association.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$2,740.00 for travel to quarterly CCAP IT meetings.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Department of Information Technology Revenues

The Department of Information Technology does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Information Technology Expenses

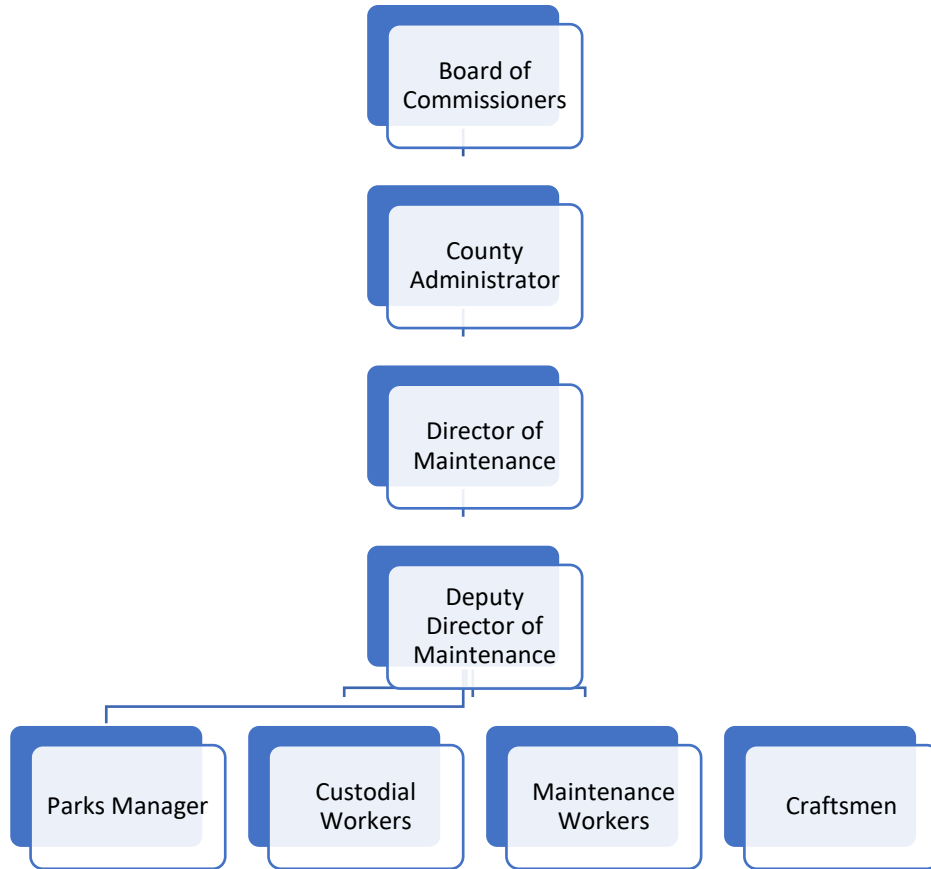
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of IT Director | 67,792.00 | 66,300.00 | 70,000.00 |
| Salary of Staff | 42,618.00 | 41,250.00 | 71,888.00 |
| Employee Insurance | 35,376.00 | 34,500.00 | 60,974.00 |
| FICA Expense | 8,447.00 | 8,228.00 | 10,855.00 |
| Unemployment | 606.00 | 590.00 | 879.00 |
| Materials and Supplies | 3,000.00 | 3,283.00 | 3,218.00 |
| Postage | 10.00 | 11.00 | 11.00 |
| Software | 74,865.00 | 74,215.00 | 94,000.00 |
| Contracted Services | - | - | 3,000.00 |
| Telephone and Internet | 2,937.00 | 2,880.00 | 2,970.00 |
| Maintenance and Repair | 75,147.00 | 71,875.00 | 63,090.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 2,500.00 | - | - |
| Travel and Training | 2,740.00 | 2,000.00 | 90.00 |
| Contingency | 3,164.00 | 3,055.00 | 3,813.00 |
| Total Expenses | \$319,539.00 | \$308,524.00 | \$385,103.00 |

2023 Budget – Department of Information Technology Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Department of Maintenance



Mission Statement

To maintain all county buildings, including the Lawrence County Government Center, the Albert P. Gettings Annex, the Children and Youth Service Building, the Lawrence County Emergency Operations Center, Lawrence County Central Court, County-owned magisterial district buildings, and the Adult Probation / Domestic Relations Building.

Departmental Goals

- To work behind-the-scenes and beyond the view of casual observers, maintaining, servicing, and repairing the many mechanical, electrical, structure, and architectural components of Lawrence County facilities.
- To inspect, service, and repair County-owned vehicles.
- To manage all County construction projects.
- To oversee janitorial and landscaping work and ensure that County-owned buildings are well maintained.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Maintenance represents a 22.35% increase from the 2022 departmental budget. The Department of Maintenance does not generate any department-specific revenue.

Department of Maintenance Expenses

Salary of Director of Maintenance

This line item contains funding for the salary of the Director of Maintenance. For 2023, this position will remain vacant and does not need budgeted.

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Maintenance. Staff employed in the Department of Maintenance include two craftsmen, three maintenance workers, four custodial workers, a parks manager, and the Deputy Director of Maintenance. All positions, with the exception of the Deputy Director of Maintenance and parks manager, are represented by AFSCME and will receive a 2.25% cost of living adjustment as determined by the County's collective bargaining agreement with AFSCME. As non-union employees, the Deputy Director of Maintenance and parks manager will receive a 2.25% cost of living adjustment. The parks manager position is a new position created to maintain county-owned parks and recreational assets.

The following salaries are associated with each employee under this line item:

| | |
|------------------------------------|-------------|
| 1. Custodian Worker 3: | \$48,081.64 |
| 2. Parks Manager | \$42,500.00 |
| 3. Craftsman 2: | \$41,666.01 |
| 4. Craftsman 1: | \$41,197.39 |
| 5. Deputy Director of Maintenance: | \$39,774.62 |
| 6. Maintenance Worker 3: | \$36,173.24 |
| 7. Maintenance Worker 2: | \$32,325.54 |
| 8. Custodial Worker 2: | \$27,690.99 |
| 9. Maintenance Worker 1: | \$26,752.12 |
| 10. Custodial Worker 1: | \$25,593.20 |
| 11. Custodial Worker 1: | \$25,593.20 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|------------------------------------|------------|
| 1. Deputy Director of Maintenance: | \$1,050.00 |
|------------------------------------|------------|

The following contractual wage supplements are incorporated into this line item:

1. \$3,120.00 for 6,240 hours of night shift differential for custodial workers; and
2. \$1,250.00 for 500 hours of painting.

2023 LAWRENCE COUNTY BUDGET

Salary of Overtime

This line item covers emergency overtime costs in the event that an emergency situation occurs and requires maintenance overtime, such as a significant snowfall.

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. New employees will contribute 10.00% of their health insurance premium costs, including contribution for vision and dental insurance. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For the Department of Maintenance, this also includes common items used in the maintenance of the County complex, including tools, building supplies, and replacement parts for equipment and vehicles. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Contracted Custodial Services

Included under this line item are the following contracted services:

- \$37,000.00 for maintenance consulting services from Frank Piccari; and
- \$11,000.00 for maintenance services from Richard Peterson.

2023 LAWRENCE COUNTY BUDGET

Telephone and Internet

Included under this line item are the following:

- \$960.00 for office telephone lines; and
- \$540.00 for the Director of Maintenance's cell phone allowance; and
- \$540.00 for the Deputy Director of Maintenance's cell phone allowance; and
- \$1,080.00 for two craftman's cell phone allowances; and
- \$2,160.00 for four maintenance workers' cell phone allowances; and
- \$1,620.00 for three custodial workers' cell phone allowances; and
- \$540.00 for the park manager's cell phone allowance; and
- \$240.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Water / Sewage

This line item contains funding to cover water and sewage expenses at the Lawrence County Government Center and other ancillary County facilities. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual water / sewage expenses incurred from 2017 through 2022 to project the necessary budget for water / sewage expense for the 2023 fiscal year.

Gas

This line item contains funding to cover gas expenses at the Lawrence County Government Center and other ancillary County facilities. The budgeted amount of funding for 2022 was increased to account for increasing energy costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual gas expenses incurred from 2017 through 2022 to project the necessary budget for gas expense for the 2023 fiscal year.

Electric

This line item contains funding to cover electric expenses at the Lawrence County Government Center and other ancillary County facilities. The budgeted amount of funding for 2022 was increased to account for increasing energy costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual electric expenses incurred from 2017 through 2022 to project the necessary budget for electric expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Hauling Refuse

This line item contains funding to cover refuse hauling expenses at the Lawrence County Government Center and other ancillary County facilities. The budgeted amount of funding for 2022 was based on the historical cost of water and sewage over the past three years. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual hauling expenses incurred from 2017 through 2022 to project the necessary budget for hauling expense for the 2023 fiscal year.

Lawn Care

This line item has been absorbed into the Maintenance and Repair line item and has been eliminated for the 2023 fiscal year.

Maintenance and Repair

This line item contains funding for ongoing maintenance and repair expenses associated with the upkeep of the Lawrence County Government Center and ancillary facilities. Qualified expenses under this line item include contracted repair services for air conditioning, electronic locks, elevators, boilers, plumbing, and other items in the County's physical plant. Expenses can also include items procured by the Department of Maintenance for the purpose of making repairs to County-owned buildings and property. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual maintenance and repair expenses incurred from 2017 through 2022 to project the necessary budget for maintenance and repair expense for the 2023 fiscal year.

Travel and Training

This line item contains a small amount of funding for miscellaneous travel reimbursement for Department of Maintenance employees in the event they incur such travel expenses.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Other Improvements

This line item contains flexible funding for maintenance improvements which do not fall under authorized expenditures in other line items and which are not budgeted in the 2023 budget.

COVID-19 Maintenance Expense

Due to the decrease in the number of COVID-19 occurrences in both the County workforce and amongst the general public in Lawrence County, this line item has been eliminated. Any additional custodial or maintenance work related to the COVID-19 pandemic will be taken out of other maintenance accounts moving forward.

2023 LAWRENCE COUNTY BUDGET

Department of Maintenance Revenues

The Department of Maintenance does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Maintenance Expenses

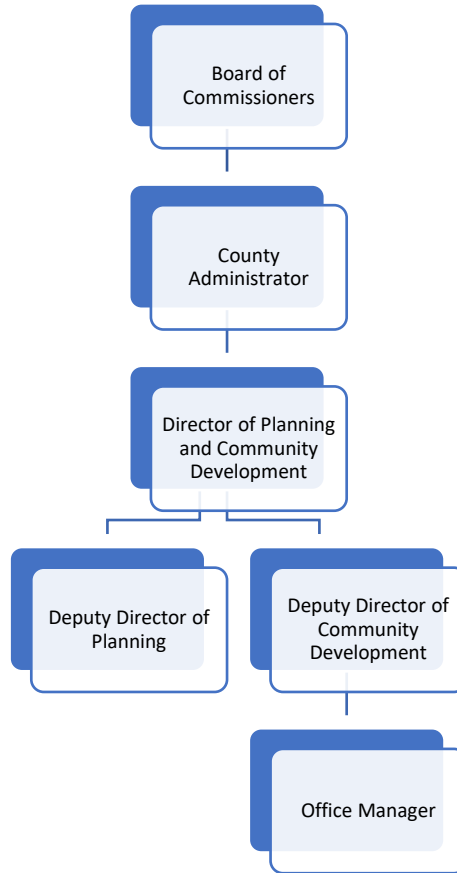
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Salary of Maintenance Director | - | - | - |
| Salary of Staff | 392,768.00 | 318,272.00 | 349,458.00 |
| Salary of Overtime | 10,000.00 | 10,000.00 | 10,000.00 |
| Employee Insurance | 175,059.00 | 163,324.00 | 200,359.00 |
| FICA Expense | 30,812.00 | 25,113.00 | 27,499.00 |
| Unemployment | 3,399.00 | 3,098.00 | 2,930.00 |
| Materials and Supplies | 150,000.00 | 78,747.00 | 77,202.00 |
| Contracted Custodial Services | 48,000.00 | 48,000.00 | 47,000.00 |
| Telephone and Internet | 7,680.00 | 7,500.00 | 7,570.00 |
| Water / Sewage | 28,500.00 | 27,000.00 | 27,000.00 |
| Gas | 41,000.00 | 45,000.00 | 39,000.00 |
| Electric | 120,000.00 | 125,000.00 | 115,012.00 |
| Hauling Refuse | 12,000.00 | 9,000.00 | 8,100.00 |
| Lawn Care | - | 5,000.00 | 1,000.00 |
| Maintenance and Repair | 225,000.00 | 150,000.00 | 159,101.00 |
| Travel and Training | 500.00 | 500.00 | 250.00 |
| Contingency | 31,368.00 | 25,637.00 | 28,250.00 |
| Other Improvements | 10,000.00 | 10,000.00 | 10,000.00 |
| COVID-19 Maintenance Expense | - | - | 25,000.00 |
| Total Expenses | \$1,286,086.00 | \$1,051,191.00 | \$1,134,731.00 |

2023 Budget – Department of Maintenance Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Department of Planning and Community Development



Mission Statement

To facilitate long-term economic vitality, environmental integrity, and managed growth by employing high-quality comprehensive plans, effective program implementation, and skilled developmental review.

Departmental Goals

- Maintain and implement the Lawrence County Comprehensive Plan while providing technical assistance to municipal partners to facilitate coordinated County-wide planning.
- Contribute to the successful implementation of economic development priority areas.
- Manage and administer Lawrence County’s CDBG programming, as well as programming for Union Township, Shenango Township, and Ellwood City Borough.
- Support residents, businesses, builders, and developers in their efforts to deliver new development in the community in accordance with development standards and regulations.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Planning and Community Development represents a 57.30% from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 188.35% relative to 2022 budget projections.

Department of Planning and Community Development Expenses

Salary of Director of Planning and Community Development

This line item contains funding for the salary of the Director of Planning and Community Development. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees. It should be noted that a large percentage of the Director of Planning and Community Development's salary is reimbursed through CDBG funding.

The following salaries are associated with each position under this line item:

1. Director of Planning and Community Development: \$67,989.44

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Director of Planning and Community Development: \$300.00

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Planning and Community Development. Positions include the Deputy Director of Planning, the Deputy Director of Community Development, and an office manager. All employees in the Department of Planning and Community Development are non-union and will receive a 2.25% cost of living adjustment for the 2022 fiscal year.

The following salaries are associated with each employee under this line item:

1. Deputy Director of Planning: \$54,839.83
2. Deputy Director of Community Development: \$52,382.16
3. Office Manager: \$28,159.65

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Deputy Director of Planning: \$1,050.00
2. Office Manager: \$953.31

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For the 2023 fiscal year, this line item has been held constant to the budgeted figure from the 2022 fiscal year at the request of the department head.

Postage

This line item includes funding for postage expenses incurred by the department. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Telephone and Internet

Included under this line item are the following:

- \$1,260.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Director of Planning and Community Development; and
- \$540.00 for a cell phone allowance for the Deputy Director of Community Development; and
- \$492.00 for a tablet with internet connectivity for field work; and
- \$240.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Maintenance and Repair

Included under this line item are the following:

- \$1,000.00 for a maintenance agreement with Direct Image Printers for office printers; and
- \$3,862.50 for a maintenance agreement with ESRI for ArcGIS; and
- \$1,000.00 for miscellaneous repair expenses.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$34,236.00 for membership in the Southwest Pennsylvania Commission; and
- \$15.00 for membership in the Bartramian Audubon Society; and
- \$355.00 for membership in the American Planning Association; and
- \$200.00 for CCAP GIS Pro forum membership; and
- \$120.00 for the Director of Planning and Community Development's membership in the Pennsylvania Recreation and Park Society; and
- \$150.00 for membership in the Housing Alliance of Pennsylvania; and
- \$5,345.00 for membership in the Northwest Pennsylvania Commission; and
- \$325.00 for membership in the PA Downtown Center; and
- \$500.00 for membership in the County Planning Directors' Association of Pennsylvania.

2023 LAWRENCE COUNTY BUDGET

Advertising Expense

This line item is utilized to pay for legal advertisements for the Planning Commission and other departmental activities. For 2023, the funded amount of advertising expense was based on the request of the department head.

Travel and Training

This line item contains funding for any travel and training expenses incurred by the Department of Assessment. Due to the mobile nature of the department and the increased number of in-person conferences attended by the department with the conclusion of the COVID-19 pandemic, the budgeted amount of funding in this line item has been increased for the 2023 fiscal year.

Meeting Expense

This line item contains funding to cover costs associated with Planning Commission meetings. The Planning Commission is allotted \$175.00 per monthly meeting to cover any expenses associated with meetings.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Grants and Programs

This line item contains funding for various departmental grants and programs. This expense line item matches projected receipts in a similar revenue line item.

Grants and program expenses for 2023 include the following:

- \$229,100.00 for Quaker Falls Phase II; and
- \$15,000.00 for the HPMS program; and
- \$12,060.00 for the UPWP program.

Department of Planning and Community Development Revenues

Grants and Programs

These are revenues received in relation with state and federal funded County programs. All revenues under this line item are matched with expenses in the Department of Planning and Community Development expense budget.

Grants and program expenses for 2023 include the following:

- \$25,000.00 for Quaker Falls timber harvesting; and
- \$204,100.00 from a DCNR Partnership Grant for Quaker Falls Phase II; and
- \$12,060.00 for the UPWP program; and
- \$15,000.00 for the HPMS program.

2023 LAWRENCE COUNTY BUDGET

CDBG Reimbursement

This line item is for general fund revenue provided through administrative CDBG reimbursements. The County's CDBG program is able to reimburse salaries, materials and supplies, advertising, and other miscellaneous expenses relating to the administration of the County's CDBG program.

Planning Office Fees

These are revenues generated when individuals or companies request copies of documents, subdivision reviews, or other departmental activities from the Department of Planning and Community Development. The projected receipts for the 2023 fiscal year were cut significantly due to significant decrease in prior year revenues attributable to the line item.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Planning and Community Development Expenses

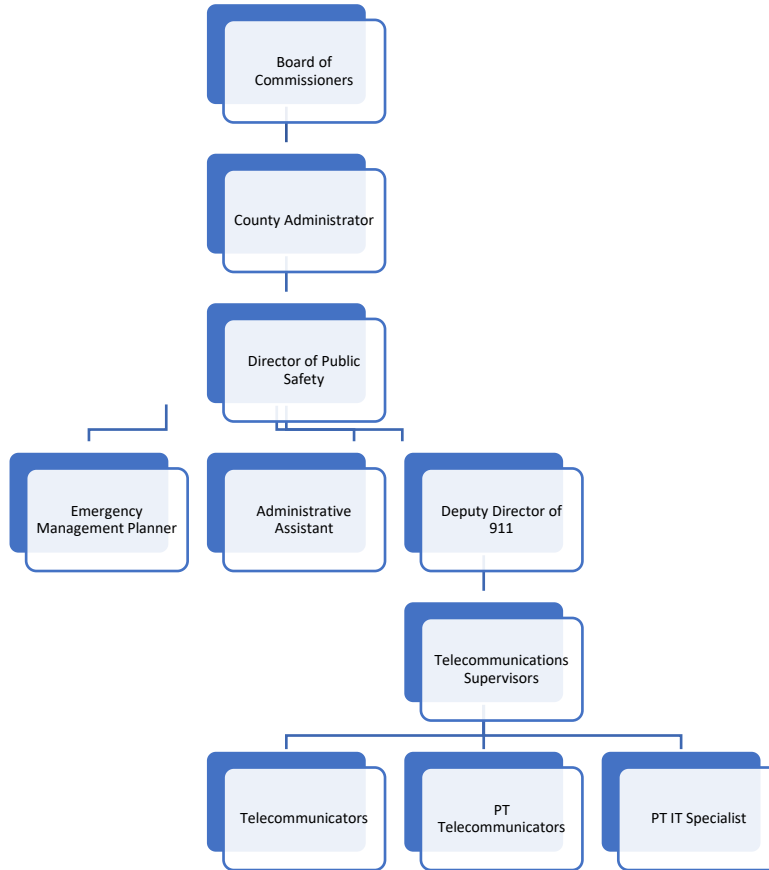
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Director | 68,290.00 | 66,644.00 | 65,802.00 |
| Salary of Staff | 137,385.00 | 133,003.00 | 142,187.00 |
| Employee Insurance | 103,025.00 | 100,471.00 | 98,958.00 |
| FICA Expense | 15,735.00 | 15,981.00 | 15,912.00 |
| Unemployment | 1,212.00 | 1,180.00 | 1,172.00 |
| Materials and Supplies | 2,500.00 | 2,500.00 | 2,923.00 |
| Postage | 650.00 | 954.00 | 950.00 |
| Telephone and Internet | 3,312.00 | 2,959.00 | 3,049.00 |
| Maintenance and Repair | 5,863.00 | 5,613.00 | 5,363.00 |
| Land / Building Rent | - | 1,500.00 | 810.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 41,246.00 | 41,652.00 | 38,916.00 |
| Advertising Expense | 500.00 | 1,800.00 | 510.00 |
| Travel and Training | 6,500.00 | 4,558.00 | 5,483.00 |
| Meeting Expense | 2,100.00 | 2,100.00 | 2,100.00 |
| Contingency | 3,887.00 | 4,084.00 | 6,872.00 |
| Grants and Programs | 256,160.00 | 27,060.00 | 302,810.00 |
| Total Expenses | \$648,702.00 | \$412,396.00 | \$694,132.00 |

2023 Budget – Department of Planning and Community Development Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|---------------------|---------------------|---------------------|
| Grants and Programs | 256,160.00 | 27,060.00 | 302,810.00 |
| CDBG Reimbursement | 60,000.00 | 50,000.00 | 50,000.00 |
| Planning Office Fees | 25,000.00 | 41,254.00 | 45,000.00 |
| Total Revenues | \$341,160.00 | \$118,314.00 | \$397,810.00 |

2023 LAWRENCE COUNTY BUDGET

Department of Public Safety Emergency Management Division



Mission Statement

To efficiently and effectively respond to any and all disasters within Lawrence County, to maintain appropriate County readiness levels for emergency response, and to manage Lawrence County’s 9-1-1 emergency communications center.

Departmental Goals

- Ensure that all public safety equipment and technology are up-to-date and capable of meeting industry standards and County need.
- Update and improve life-cycle plans for all primary emergency action plans.
- Maintain positive relationships with all regional emergency response departments, including municipal police and fire services, EMT companies, Region 13 departments, PEMA, and FEMA.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Public Safety, Emergency Management Division represents a 19.09% decrease from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 60.23% relative to the 2022 departmental budget.

Department of Public Safety, Emergency Management Division Expenses

Salary of Public Safety Director

This line item contains funding for the salary of the Director of Public Safety. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees. It should be noted that a large percentage of the Director of Public Safety's salary is reimbursed through state grant funding.

The following salaries are associated with each position under this line item:

- | | |
|-------------------------------|-------------|
| 1. Director of Public Safety: | \$63,906.25 |
|-------------------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|-------------------------------|------------|
| 1. Director of Public Safety: | \$1,050.00 |
|-------------------------------|------------|

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Public Safety, Emergency Management Division. Staff positions include an EMA / EMS planner, and an administrative assistant. All staff positions are non-union positions and will receive a 2.25% cost of living adjustment. A Deputy Director of Emergency Management position was eliminated for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

- | | |
|------------------------------|-------------|
| 1. EMA / EMS Planner: | \$44,765.05 |
| 2. Administrative Assistant: | \$35,611.85 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days.

- | | |
|------------------------------|----------|
| 1. EMA / EMS Planner: | \$75.00 |
| 2. Administrative Assistant: | \$267.91 |

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Uniforms

This line item contains funding for each employee's uniform allowance in the Department of Public Safety, Emergency Management Division. The amount of line item funding was included at the request of the department head.

Contracted Services

This line item contains funding for a fire / hazmat specialist contractor, which is funded through a grant from the Pennsylvania Emergency Management Agency.

2023 LAWRENCE COUNTY BUDGET

Water / Sewage

This line item contains funding to cover water and sewage expenses at the Lawrence County Emergency Operations Center. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual water / sewage expenses incurred from 2017 through 2022 to project the necessary budget for water / sewage expense for the 2023 fiscal year.

Cable

This line item contains funding for cable at the Lawrence County Emergency Operations Center. Cable is necessary in the event of a natural disaster in Lawrence County. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual cable expenses incurred from 2017 through 2022 to project the necessary budget for cable expense for the 2023 fiscal year.

Hauling Refuse

This line item contains funding to cover refuse hauling expenses at the Lawrence County Emergency Operations Center. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual hauling expenses incurred from 2017 through 2022 to project the necessary budget for hauling expense for the 2023 fiscal year.

Maintenance and Repair

Included under this line item are the following:

- \$325.59 for a maintenance agreement with Direct Image Printers for office printers; and
- \$1,000 for Aven Fire Systems for LEOC's fire alarm system; and
- \$500.00 for heating services from Central Heating; and
- \$3,000.00 to Rabe Environmental Services; and
- \$5,000.00 for miscellaneous maintenance and repair expenses.

Vehicle Expense

This line item contains funding for vehicle expenses incurred to maintain the Department of Public Safety, Emergency Management Division's fleet of vehicles. Predominantly, this relates to fuel costs. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. Due to the removal of EMA documents from storage, there are no projected land and building rental expenses for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Association Dues

Included under this line item are the following association dues:

- \$250.00 for membership in the Pennsylvania Hazardous Materials Response Team; and
- \$25.00 for membership in the EMS Lawrence County Council for the Lawrence County Department of Public Safety; and
- \$25.00 for membership in the EMS Lawrence County Council for the Lawrence County COAD organization; and
- \$140.00 for membership in the Keystone Emergency Management Association; and

Advertising Expense

This line item is for any advertising costs incurred by the Department of Public Safety, Emergency Management Division. This includes advertising for positions, trainings, and other general advertisements in local publications. With many of these functions being absorbed through the Department of Human Resources, this line item has been eliminated in the 2023 budget.

Travel and Training

This line item contains funding for any travel and training expenses incurred by the Department of Public Safety, Emergency Management Division. Due to the mobile nature of the department, the amount of funding in this line item for 2023 was determined through the use of linear trend analysis. The analysis utilized actual travel and training expenses incurred from 2017 through 2022 to project the necessary budget for travel and training expense for the 2023 fiscal year.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Pre-Disaster Mitigation

This line item is for expenditures incurred from the County's deployment of a pre-disaster mitigation grant. As the funding from this grant has been drawn down, the budget has been eliminated for the 2023 fiscal year.

Department of Public Safety, Emergency Management Division Revenues

Emergency Manager Reimbursement

This revenue item is for state reimbursement of the salary for Lawrence County's emergency manager. As the amount received fluctuates annually, the budgeted amount is a conservative estimate of the anticipated reimbursement.

Fire / Hazmat Grant

This line item is for grant revenues received from PEMA for a fire / hazmat specialist contractor.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Public Safety, Emergency Management Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|----------------------------------|---------------------|---------------------|---------------------|
| Salary of Public Safety Director | 64,957.00 | 64,266.00 | 64,188.00 |
| Salary of Staff | 80,720.00 | 126,976.00 | 123,521.00 |
| Employee Insurance | 52,545.00 | 77,243.00 | 77,903.00 |
| FICA Expense | 11,145.00 | 14,631.00 | 14,360.00 |
| Unemployment | 927.00 | 1,180.00 | 1,172.00 |
| Materials and Supplies | 3,500.00 | 2,531.00 | 2,481.00 |
| Postage | 70.00 | 65.00 | 102.00 |
| Uniforms | 450.00 | 1,800.00 | 1,800.00 |
| Contracted Services | 15,000.00 | - | - |
| Water / Sewage | 7,500.00 | 6,000.00 | 5,461.00 |
| Cable | 3,500.00 | 3,040.00 | 3,056.00 |
| Hauling Refuse | 1,850.00 | 1,647.00 | 1,500.00 |
| Maintenance and Repair | 9,826.00 | 10,359.00 | 7,359.00 |
| Vehicle Expense | 22,000.00 | 30,000.00 | 21,223.00 |
| Land / Building Rent | - | - | 200.00 |
| Association Dues | 440.00 | 755.00 | 755.00 |
| Advertising Expense | - | - | 78.00 |
| Travel and Training | 2,000.00 | 1,111.00 | 1,100.00 |
| Contingency | 2,765.00 | 3,467.00 | 3,263.00 |
| Pre-Disaster Mitigation | - | - | 9,840.00 |
| Total Expenses | \$279,195.00 | \$345,071.00 | \$339,362.00 |

2023 Budget – Department of Public Safety, Emergency Management Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| EM Reimbursement | 65,113.00 | 50,000.00 | 50,000.00 |
| Fire / Hazmat Grant | 15,000.00 | - | - |
| Total Revenues | \$80,113.00 | \$50,000.00 | \$50,000.00 |

2023 LAWRENCE COUNTY BUDGET

Department of Recycling and Solid Waste



Mission Statement

To develop and implement both the Lawrence County and Mercer County Solid Waste Management Plans and to efficiently manage recycling and solid waste programs in both Lawrence County and Mercer County.

Departmental Goals

- Develop and implement solid waste management plans for Lawrence and Mercer Counties.
- Produce educational programs, handouts, and activities about recycling, composting, illegal dumping, household hazardous wastes, buying recycling products, and other environmental issues.
- Manage the Big Blue Bin program.
- Develop collection opportunities for hard-to-dispose materials such as appliances, batteries, electronics, fluorescent lights, household hazardous waste, and tires.
- Work with nonprofit organizations and municipalities on anti-illegal dumping and littering programs.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Recycling and Solid Waste represents a 0.79% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to decrease by 11.47% relative to the 2022 budget projections.

Department of Recycling and Solid Waste Expenses

Salary of Director of Recycling and Solid Waste

This line item contains funding for the salary of the Director of Recycling and Solid Waste. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

1. Director of Recycling and Solid Waste: \$68,358.71

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Director of Recycling and Solid Waste: \$750.00

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Recycling and Solid Waste. The only staff position in the department is the Deputy Director of Recycling and Solid Waste, which is a non-union position and will receive a 2.25% cost of living adjustment in 2023.

The following salaries are associated with each employee under this line item:

1. Deputy Director of Recycling and Solid Waste: \$52,583.66

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Deputy Director of Recycling and Solid Waste: \$150.00

Temporary and Part Time Employees

This line item contains funding for the department's part time enforcement officer. This position is responsible for enforcing recycling and solid waste ordinances in Lawrence and Mercer Counties and works to prevent illegal dumping across both Counties. There are 1,000 hours of budgeted wages for this position in the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For the 2023 fiscal year, this line item is being held constant at the request of the department head.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined by taking a three-year average of actual postage expenses incurred from 2020 through 2022.

Telephone and Internet

Included under this line item are the following:

- \$1,020.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Director of Recycling and Solid Waste; and
- \$540.00 for a cell phone allowance for the Deputy Director of Recycling and Solid Waste; and
- \$300.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

2023 LAWRENCE COUNTY BUDGET

Maintenance and Repair

Included under this line item are the following:

- \$300.00 for a maintenance agreement with Direct Image Printers for office printers.

Vehicle Expense

This line item contains funding for vehicle expenses incurred to maintain the truck owned and operated by the Department of Recycling and Solid Waste. Predominantly, this relates to fuel costs. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$300.00 for membership in Professional Recyclers of Pennsylvania; and
- \$570.00 for membership in the Solid Waste Association of North America.

Advertising Expense

This line item is utilized to pay for advertisements taken out by the Department of Recycling and Solid Waste to promote departmental events. The 2023 budget for this line item was set at a figure requested by the department head.

Travel and Training

This line item contains funding for any travel and training expenses incurred by the Department of Recycling and Solid Waste. Due to increasing in-person meetings after the COVID-19 pandemic, this line item has been increased in the 2023 budget at the request of the department head.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

2023 LAWRENCE COUNTY BUDGET

Grants and Programs

This line item contains funding for various departmental grants and programs.

Grants and program expenses for 2023 include the following:

- \$5,500.00 for the department's 901B public education grant; and
- \$32,000.00 for the department's 902 public education grant; and
- \$100,000.00 for the County's Big Blue Bin program; and
- \$3,000.00 for special collection events; and
- \$1,000.00 for promotional and educational events; and
- \$10,000.00 for the department's Hard-to-Recycle program; and
- \$3,300.00 for the department's Build-Reuse Workshop; and
- \$500.00 for the department's Earth Day activities.

Department of Recycling and Solid Waste Revenues

Compost Seminars and Education

This line item contains projected revenue collected from compost seminar fees.

901 Grants

This line item contains projected state grant revenue received as reimbursement for the preparation of Act 101 waste management plans. The state reimburses counties for 80% of planning costs.

902 Grants

This line item contains projected state grant revenue received as reimbursement for the preparation of Act 101 recycling program development. The state reimburses counties for 90% of eligible recycling program development and implementation expenses.

903 Grants

This line item contains projected state grant revenue received as reimbursement for the County Recycling Coordinator's salary and expenses. The state reimburses counties for 50% of these personnel expenses.

904 Grants

This line item contains projected state grant revenue received as an incentive based on total tons recycled in Lawrence and Mercer Counties.

2023 LAWRENCE COUNTY BUDGET

Mercer County Reimbursement

Due to the structure of the Department of Recycling and Solid Waste, the department services both Lawrence and Mercer County, is administered by Lawrence County, and Lawrence County is reimbursed in part for departmental expenses by Mercer County. This line item accounts for Mercer County expense reimbursement.

Miscellaneous Fees and Revenues

This line item contains projected revenue received from general departmental activities.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Recycling and Solid Waste Expenses

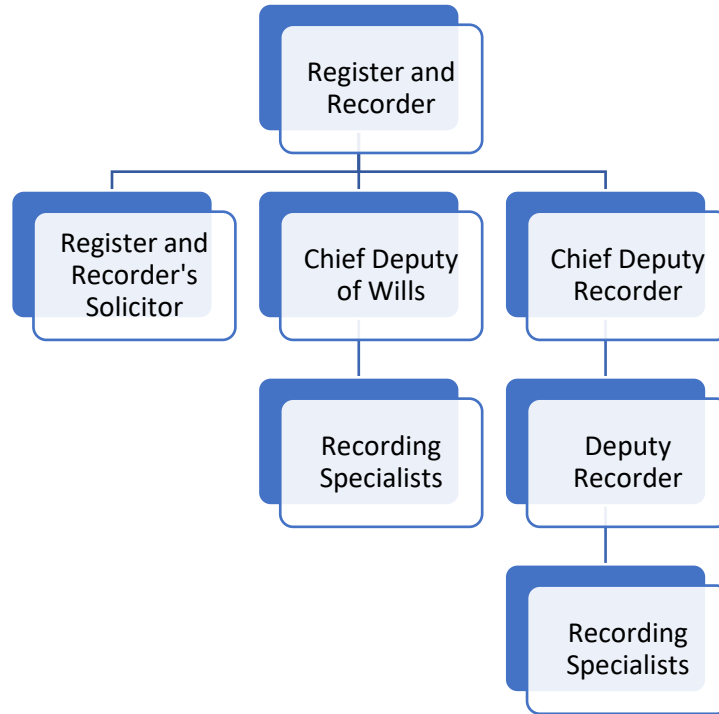
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Director | 69,109.00 | 67,605.00 | 65,544.00 |
| Salary of Staff | 52,734.00 | 52,177.00 | 50,419.00 |
| Temp / Part Time | 16,437.00 | 16,076.00 | 15,760.00 |
| Employee Insurance | 29,301.00 | 28,642.00 | 28,861.00 |
| FICA Expense | 10,579.00 | 10,394.00 | 10,077.00 |
| Unemployment | 927.00 | 885.00 | 879.00 |
| Materials and Supplies | 709.00 | 709.00 | 709.00 |
| Postage | 276.00 | 451.00 | 321.00 |
| Telephone and Internet | 2,400.00 | 2,256.00 | 1,816.00 |
| Maintenance and Repair | 300.00 | 833.00 | 833.00 |
| Vehicle Expense | 2,500.00 | 1,016.00 | 861.00 |
| Land / Building Rent | - | 70.00 | 52.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 870.00 | 633.00 | 370.00 |
| Advertising Expense | 500.00 | 787.00 | 723.00 |
| Travel and Training | 4,900.00 | 1,250.00 | 1,278.00 |
| Contingency | 1,919.00 | 3,430.00 | 4,493.00 |
| Grants and Programs | 155,300.00 | 158,800.00 | 270,385.00 |
| Total Expenses | \$349,098.00 | \$346,351.00 | \$453,696.00 |

2023 Budget – Department of Recycling and Solid Waste Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|---------------------|---------------------|---------------------|
| Compost Seminar Fees | 400.00 | 400.00 | 400.00 |
| 901 Grants | 5,500.00 | 15,000.00 | 10,000.00 |
| 902 Grants | 32,000.00 | 45,000.00 | 45,000.00 |
| 903 Grants | 39,000.00 | 39,000.00 | 39,000.00 |
| 904 Grants | 25,000.00 | 30,000.00 | 35,000.00 |
| Mercer Reimbursement | 91,000.00 | 87,000.00 | 82,000.00 |
| Miscellaneous Revenue | 7,536.00 | 10,000.00 | 9,200.00 |
| Total Revenues | \$200,436.00 | \$226,400.00 | \$220,600.00 |

2023 LAWRENCE COUNTY BUDGET

Office of the Register and Recorder



Mission Statement

The Office of the Register and Recorder is joint office which combines the responsibilities of the Register of Wills and the Recorder of Deeds. The Register of Wills has jurisdiction of the Probate of Wills and the Grant of Letters to properly qualified individuals. The Register of Wills is a quasi-judicial officer and is empowered to hold hearings, take testimony, and render a decision on disputes that may arise at time of probate. The Recorder of Deeds has the responsibility of recording, protecting, preserving, and reproducing legal documents that relate to real estate in Lawrence County.

Departmental Goals

- Fairly and impartially execute the probate process and render decisions where disputes might occur during the probate process.
- Record, protect, preserve, and reproduce legal documents relating to real estate in Lawrence County.
- Responsibly and diligently collect all local and state fees related to both the Office of the Register of Wills and the Office of the Recorder of Deeds.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Register and Recorder represents a 2.91% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 31.19% relative to the 2022 fiscal year.

Office of the Register and Recorder Expenses

Salary of Register and Recorder

This line item contains the salary of the Register and Recorder. In 2022, the Register and Recorder will receive a cost-of-living adjustment equal to the current rate of inflation, as prescribed by county ordinance.

The following salaries are associated with each employee under this line item:

- | | |
|---------------------------|-------------|
| 1. Register and Recorder: | \$81,736.61 |
|---------------------------|-------------|

Salary of Staff

This line item contains the salaries of the Register and Recorder's staff. Staff members include a chief deputy recorder, a chief deputy of wills, a deputy recorder, and two recording specialists. The deputy positions are non-union positions and will receive a 2.25% cost of living adjustment. The other two positions are represented by the Teamsters and will also receive a 2.25% cost of living adjustment, which is consistent with salary increases determined by the County's contract with the Teamsters union.

The following salaries are associated with each employee under this line item:

- | | |
|---------------------------|-------------|
| 1. Chief Deputy Recorder: | \$59,861.68 |
| 2. Chief Deputy of Wills: | \$48,057.50 |
| 3. Deputy Recorder: | \$49,162.23 |
| 4. Recording Specialist: | \$30,976.38 |
| 5. Recording Specialist: | \$30,976.38 |

Temporary and Part Time Employees

This line item is for the wages of additional support employees when full time employees are on vacation, sick leave, or there is a surge of required work in the office. For 2023, a part time recording specialist is budgeted for 1,000 hours of work at a wage of \$15.89.

2023 LAWRENCE COUNTY BUDGET

Salary of Solicitor

This line item contains funding for the Register and Recorder's solicitor. Per the Pennsylvania County Code, each row office is entitled to a solicitor to assist with the legal affairs of the row office. The Register and Recorder's solicitor shall receive a 2.25% cost of living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

1. Register and Recorder's Solicitor: \$7,238.11

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. Employees who are represented by the Teamsters Union will have an employee contribution increased from 4.00% to 5.00%, inclusive of vision and dental insurance, per union contract. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Four employees in this department are either non-union employees or elected officials and two employees are represented by the Teamsters Union. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For the 2023 fiscal year, the budgeted amount of funding in this line item was determined by taking a three-year average of actual materials and supplies expenses from 2020 through 2022.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Subscription

Included under this line item are the following subscriptions:

- \$161.00 to Thompson Reuters; and
- \$141.00 to George T. Bisel Co.; and
- 50.00 for miscellaneous subscriptions.

Records Backup

This line item is for funding relating to the outsourcing of backing up official records. The budgeted amount for 2023 was determined through conversations with the Register and Recorder and current County contracts with GOV OS for records backup.

Telephone and Internet

Included under this line item are the following:

- \$2,520.00 for office telephone lines; and
- \$600.00 for the department's share of USA Choice internet services.

Maintenance and Repair

Included under this line item are the following:

- \$13,700.00 to GOV OS for the maintenance of the Register and Recorder's public-facing information systems; and
- \$408.00 for time clock services; and
- \$2,720.00 for a maintenance agreement with Direct Image Printers for office printers.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual land / building rental expenses incurred from 2017 through 2022 to project the necessary budget for land / building rental expense for the 2023 fiscal year.

Equipment Lease

Included under this line item are the following:

- \$337.00 for a supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$625.00 for membership in the Recorder of Deeds Association; and
- \$625.00 for membership in the Register of Wills and Orphan's Court Association.

2023 LAWRENCE COUNTY BUDGET

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$535.00 for the Register of Wills Spring Regional Conference; and
- \$3,325.00 for the Register of Wills Summer Conference; and
- \$2,800.00 for the Recorder of Deeds Summer Conference; and
- \$770.00 for the Recorder of Deeds Fall Regional Conference; and
- \$500.00 for miscellaneous travel and training expenses.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Technology Fund

This line item is for funding related to office technological improvements. The funding for this line item is derived entirely from designated fee revenue generated by the office.

Office of the Register and Recorder Revenues

Recorder of Deeds Fees

This line item is for projected revenues generated by fees levied by the Recorder of Deeds. The projected revenue amount is based on a five-year average of actual revenues received from 2018 through 2022.

Register of Wills Fees

This line item is for projected revenues generated by fees levied by the Register of Wills. The projected revenue amount is based on a five-year average of actual revenues received from 2018 through 2022.

Parcel ID Barcode

This is additional fee revenue generated by the Office of the Register and Recorder. The projected revenue amount is based on a five-year average of actual revenues received from 2018 through 2022.

Local RTT Commission

This line item is for the County's projected commission from the state for the collection of real estate transfer taxes. For 2023, the amount of projected revenue for this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual local RTT commission receipts received from 2017 through 2022 to project the necessary budget for local RTT commission receipts for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Inheritance Tax Commission

This line item is for the County's projected commission from the state for the collection of inheritance taxes. For 2023, the amount of projected revenue for this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual inheritance tax commission received from 2017 through 2022 to project the necessary budget for inheritance tax commission receipts for the 2023 fiscal year.

State Writ Commission

This line item is for the County's projected commission from the state for the collection of state writs. For 2023, the amount of projected revenue for this line item was determined through the use of polynomial trend analysis. The analysis utilized actual state writ commission receipts received from 2017 through 2022 to project the necessary budget for state writ commission receipts for the 2023 fiscal year.

State RTT Commission

This line item is for the County's projected commission from the state for the collection of real estate transfer taxes. The projected revenue amount is based on a five-year average of actual revenues received from 2018 through 2022.

Technology Fund Fees

This line item is for projected revenues generated from the office's technology fee. These revenues are solely for the purpose of office technology upgrades and the projected amount collected is reflected in the expense budget for use towards that purpose.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Register and Recorder Expenses

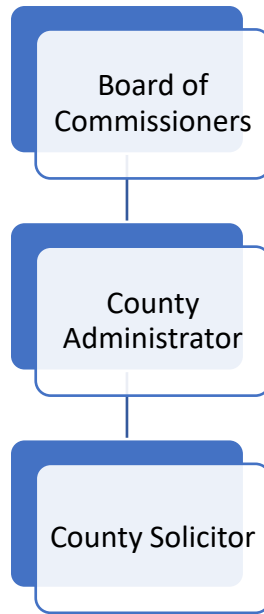
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------|---------------------|---------------------|---------------------|
| Salary of Register and Recorder | 81,737.00 | 73,576.00 | 72,133.00 |
| Salary of Staff | 219,035.00 | 211,033.00 | 209,521.00 |
| Temp / Part Time | 15,895.00 | 15,545.00 | 15,240.00 |
| Salary of Solicitor | 7,239.00 | 7,079.00 | 6,941.00 |
| Employee Insurance | 93,407.00 | 97,191.00 | 112,347.00 |
| FICA Expense | 24,779.00 | 23,614.00 | 23,243.00 |
| Unemployment | 2,387.00 | 1,979.00 | 1,962.00 |
| Materials and Supplies | 3,957.00 | 3,500.00 | 3,067.00 |
| Postage | 1,700.00 | 2,915.00 | 1,420.00 |
| Subscription | 352.00 | 405.00 | 388.00 |
| Records Backup | 3,862.00 | 9,000.00 | 8,200.00 |
| Telephone and Internet | 3,120.00 | 2,940.00 | 1,649.00 |
| Maintenance and Repair | 16,828.00 | 18,111.00 | 19,092.00 |
| Land / Building Rent | 18,000.00 | 14,750.00 | 14,750.00 |
| Equipment Lease | 337.00 | 1,319.00 | 315.00 |
| Association Dues | 1,250.00 | 1,250.00 | 1,250.00 |
| Travel and Training | 7,930.00 | 4,000.00 | 4,000.00 |
| Contingency | 5,129.00 | 4,984.00 | 5,058.00 |
| Technology Fund | 11,057.00 | 10,165.00 | 9,954.00 |
| Total Expenses | \$518,001.00 | \$503,356.00 | \$510,530.00 |

2023 Budget – Office of the Register and Recorder Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|----------------------------|---------------------|---------------------|---------------------|
| Recorder of Deeds Fees | 225,523.00 | 200,000.00 | 185,000.00 |
| Register of Wills Fees | 141,771.00 | 135,000.00 | 125,000.00 |
| Parcel ID Barcode | 80,955.00 | - | - |
| Local RTT Commission | 60,000.00 | 43,000.00 | 40,000.00 |
| Inheritance Tax Commission | 50,000.00 | 42,500.00 | 42,500.00 |
| State Writ Commission | 175.00 | 217.00 | 195.00 |
| State RTT Commission | 23,343.00 | 21,000.00 | 20,000.00 |
| Technology Fund Fees | 11,057.00 | 10,165.00 | 9,954.00 |
| Total Revenues | \$592,824.00 | \$451,882.00 | \$422,649.00 |

2023 LAWRENCE COUNTY BUDGET

Office of the Solicitor



Mission Statement

To serve as general counsel to the Board of Commissioners and all County departments and provide quality legal services to assist in the responsible administration of County duties.

Departmental Goals

- Provide legal opinions in an expeditious manner, depending upon complexity and urgency of matter.
- Assist in ensuring that County liabilities are minimized.
- Process each phase of litigation appropriately to comply with statutory and procedural time limits.
- Review all contracts and grant applications.
- Negotiate revisions to contracts as promptly as possible.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Solicitor represents a 6.22% decrease from the 2022 departmental budget. The Office of the Solicitor does not generate any department-specific revenue.

Office of the Solicitor Expenses

Salary of Solicitor

This line item contains funding for the salary of the Solicitor. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

- | | |
|---------------|-------------|
| 1. Solicitor: | \$69,486.54 |
|---------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|---------------|------------|
| 1. Solicitor: | \$1,050.00 |
|---------------|------------|

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2022 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

2023 LAWRENCE COUNTY BUDGET

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. As the Office of the Solicitor shares supplies with the Board of Commissioners, materials and supplies usage for the Office of the Solicitor has historically been minimal. This is reflected in 2023 budgeted figures.

Special Counsel

This line item accounts for independent and specialized legal services contracted by Lawrence County.

The following expenses are budgeted for under Special Counsel:

- \$20,000.00 to Campbell Durrant for special labor counsel; and
- \$50,000.00 to PCorp for special liability counsel reimbursement; and
- \$15,000.00 to Attorney Emily Sanchez-Parodi for contracted legal services; and
- \$20,000.00 for miscellaneous special legal counsel.

Other Legal Expenses

This line item provides flexible funding for miscellaneous legal expenses incurred by the Office of the Solicitor.

Telephone and Internet

Included under this line item are the following:

- \$540.00 for a cell phone allowance for the Solicitor; and
- \$180.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$500.00 for miscellaneous travel reimbursement; and
- \$500.00 for miscellaneous trainings, seminars, and continuing education.

2023 LAWRENCE COUNTY BUDGET

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Office of the Solicitor Revenues

The Office of the Solicitor does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Solicitor Expenses

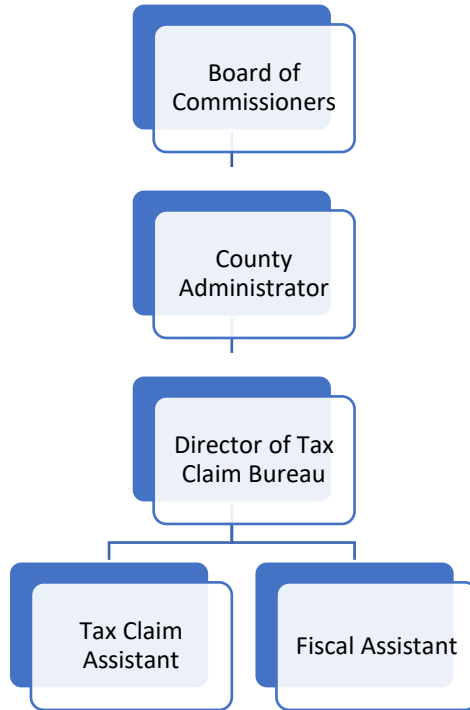
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Solicitor | 70,537.00 | 68,408.00 | 66,625.00 |
| Employee Insurance | 26,594.00 | 25,935.00 | 26,172.00 |
| FICA Expense | 5,397.00 | 5,234.00 | 5,097.00 |
| Unemployment | 309.00 | 295.00 | 293.00 |
| Materials and Supplies | 100.00 | 100.00 | 100.00 |
| Special Counsel | 105,000.00 | 118,750.00 | 100,000.00 |
| Other Legal Expenses | 1,000.00 | 1,000.00 | 1,000.00 |
| Telephone and Internet | 720.00 | 720.00 | 723.00 |
| Land / Building Rent | - | 175.00 | 215.00 |
| Travel and Training | 1,000.00 | 4,000.00 | 4,000.00 |
| Contingency | 2,107.00 | 2,247.00 | 2,043.00 |
| Total Expenses | \$212,764.00 | \$226,864.00 | \$206,268.00 |

2023 Budget – Office of the Solicitor Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Tax Claim Bureau



Mission Statement

To efficiently collect all delinquent taxes owed to Lawrence County and participating political subdivisions and to effectively administer all tax sales in accordance with the laws governing the Commonwealth of Pennsylvania.

Departmental Goals

- To collect, to the extent possible, all delinquent property taxes owed to Lawrence County and participating political subdivisions within Lawrence County.
- To responsibly and accurately maintain comprehensive records of delinquent taxes owed to Lawrence County and its political subdivisions.
- To efficiently administer all tax sales in accordance with the laws governing the Commonwealth of Pennsylvania and, where necessary, hold special tax sales to ensure the collection of County debts.
- To abide by all laws governing notification and posting of delinquent taxes owed to Lawrence County and its political subdivisions so as all interested parties are aware of tax claim proceedings.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Tax Claim Bureau represents a 3.06% decrease from the 2022 departmental budget. At the same time, departmental revenues are projected to decrease by 6.74% relative to 2022 budget projections.

Tax Claim Bureau Expenses

Salary of Tax Claim Director

This line item contains funding for the salary of the Tax Claim Director. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

- | | |
|------------------------|-------------|
| 1. Tax Claim Director: | \$64,269.01 |
|------------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|------------------------|----------|
| 1. Tax Claim Director: | \$450.00 |
|------------------------|----------|

Salary of Staff

This line item contains funding for the salaries of staff under the Tax Claim Bureau. Staff positions include a tax claim assistant and a fiscal officer. Both department positions are represented by AFSCME. All staff positions will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year, as prescribed by the county's collective bargaining agreement with the AFSCME labor union.

The following salaries are associated with each position under this line item:

- | | |
|-------------------------|-------------|
| 1. Tax Claim Assistant: | \$38,444.76 |
| 2. Fiscal Assistant: | \$31,541.45 |

Temporary and Part Time Employees

Due to lack of utilization in prior years, the budget for a part time employee has been eliminated in the 2023 budget.

Salary of Overtime

Staff overtime for the Tax Claim Bureau accumulates during the time period around tax sales. The budgeted amount of overtime for the 2023 fiscal year has been set at a figure requested by the department head.

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Contracted Consultant

This line item contains funding for County contracts associated with the operations of the Tax Claim Bureau. The following contracts are incorporated into the 2023 budget:

- \$26,500.00 for title searches for the judicial sale; and
- \$4,500.00 for postings for the upset sale; and
- \$9,000.00 for postings for returns and claims; and
- \$9,000.00 for personal service for the judicial sale; and
- \$2,500.00 for personal service for out-of-county clients; and
- \$23,000.00 for personal service and postings for the upset sale for occupied properties; and
- \$31,872.00 for EST support and services; and
- \$2,500.00 for file scanning for the judicial sale; and
- \$5,000.00 for miscellaneous contracted consultant services.

Telephone and Internet

Included under this line item are the following:

- \$1,200.00 for office telephone lines; and
- \$180.00 for the department's share of USA Choice internet services.

Maintenance and Repair

Included under this line item are the following:

- \$1,730.56 for a maintenance agreement with Direct Image Printers for office printers.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$100.00 to the Tax Claim Bureau Association for the Tax Claim Director's dues; and
- \$25.00 to the Tax Claim Bureau Association for the Tax Claim Assistant's dues; and
- \$25.00 to the Tax Claim Bureau Association for the Bookkeeper's dues.

2023 LAWRENCE COUNTY BUDGET

Advertising Expense

This line item funds the newspaper advertising costs associated with holding tax sales, which are legally required under state law. For the 2023 fiscal year, the following advertising items are included under this line item:

- \$110.00 for advertising of posters for the judicial sale; and
- \$1,300.00 for advertising with the Ellwood City Ledger for the judicial sale; and
- \$4,000.00 for advertising with the New Castle News for the judicial sale; and
- \$9,725.00 for advertising with the Ellwood City Ledger for the upset sale; and
- \$30,275.00 for advertising with the New Castle News for the upset sale; and
- \$8,100.00 for advertising with the Lawrence County Law Journal for the upset sale; and
- \$2,500.00 for other miscellaneous advertising costs.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Tax Claim Bureau Revenues

Tax Claim – County 5% Share

This line item is for the tax claim collection fee of 5.00% generated when the Tax Claim Bureau collects delinquent taxes for Lawrence County political subdivisions. For 2023, the amount of projected revenue for this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual county commission received from 2017 through 2021 to project the necessary budget for county commission receipts for the 2023 fiscal year.

Tax Claim Fees

These revenues are from late fees levied by the Tax Claim Bureau on delinquent property taxes owed to Lawrence County. Fees are collected at the time of delinquent tax payments. For 2023, the amount of projected revenue for this line item was determined through the use of linear trend analysis. The analysis utilized actual fee revenue received from 2017 through 2022 to project the fee receipts for the 2023 fiscal year.

Tax Claim – Interest

This line item is for interest income generated through the Tax Claim Bureau's bank accounts. The revenue projection for 2023 is based on current account holdings and interest rates.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Tax Claim Bureau Expenses

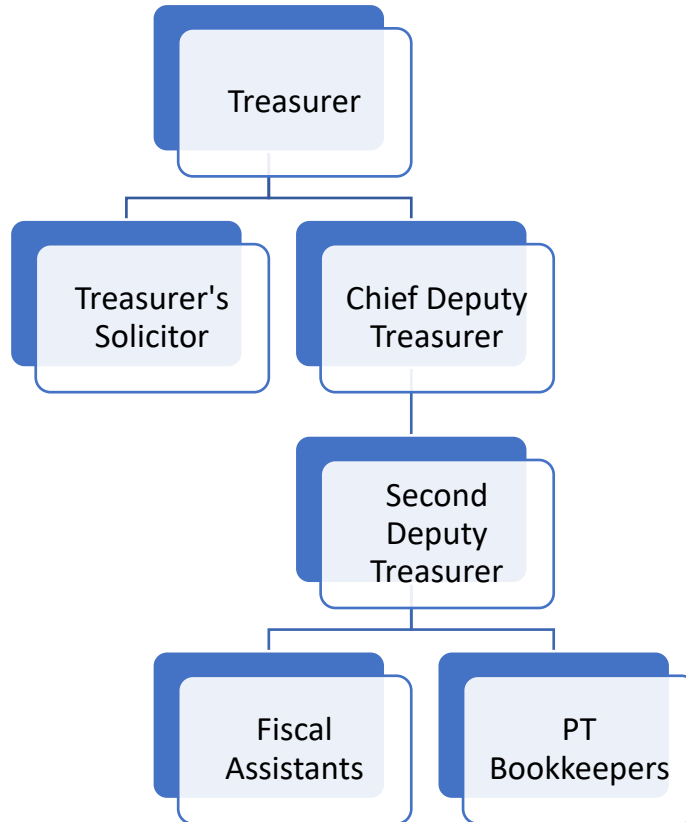
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Salary of Tax Claim Director | 64,720.00 | 63,605.00 | 61,623.00 |
| Salary of Staff | 69,987.00 | 67,622.00 | 63,615.00 |
| Temp / Part Time | - | 14,025.00 | 13,750.00 |
| Salary of Overtime | 3,525.00 | 3,000.00 | 2,000.00 |
| Employee Insurance | 52,995.00 | 51,698.00 | 52,222.00 |
| FICA Expense | 10,575.00 | 11,495.00 | 10,786.00 |
| Unemployment | 1,149.00 | 1,180.00 | 1,172.00 |
| Materials and Supplies | 10,000.00 | 9,000.00 | 7,014.00 |
| Postage | 62,500.00 | 67,310.00 | 61,321.00 |
| Contracted Consultant | 113,872.00 | 115,000.00 | 106,900.00 |
| Telephone and Internet | 1,380.00 | 1,416.00 | 756.00 |
| Maintenance and Repair | 1,731.00 | 2,264.00 | 2,264.00 |
| Land / Building Rent | - | 5,000.00 | 4,500.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 150.00 | 150.00 | 150.00 |
| Advertising Expense | 56,010.00 | 50,000.00 | 56,964.00 |
| Contingency | 4,490.00 | 4,632.00 | 4,335.00 |
| Total Expenses | \$453,421.00 | \$467,734.00 | \$449,687.00 |

2023 Budget – Tax Claim Bureau Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|---------------------|---------------------|---------------------|
| Tax Claim – County 5% | 295,000.00 | 300,000.00 | 275,000.00 |
| Tax Claim Fees | 500,000.00 | 540,628.00 | 500,000.00 |
| Tax Claim - Interest | 3,000.00 | 15,000.00 | 19,646.00 |
| Total Revenues | \$798,000.00 | \$855,628.00 | \$794,646.00 |

2023 LAWRENCE COUNTY BUDGET

Office of the Treasurer



Mission Statement

The County Treasurer serves as the chief tax collector for the County assessed real estate tax. Additionally, the Office of the Treasurer is responsible for receipting and depositing all monies received by Lawrence County, which amounts to over \$95 million. Lastly, the Office of the Treasurer serves as an agent for the Commonwealth of Pennsylvania and issues dog, fishing, and hunting licenses as well as bingo and small games of chance licenses.

Departmental Goals

- To collect all current property taxes owed to the County of Lawrence in a friendly and customer service-oriented manner.
- To expeditiously and accurately receipt and deposit all County revenues to their appropriate accounts.
- To issue dog, fishing, hunting, bingo, and small games of chance licenses to all qualified residents who request such licensing.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Treasurer represents a 9.87% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to decrease by 0.39% relative to 2022.

Office of the Treasurer Expenses

Salary of the Treasurer

This line item contains the salary of the Treasurer. In 2023, the Treasurer will receive a cost-of-living adjustment equal to the current rate of inflation, as prescribed by county ordinance.

The following salaries are associated with each employee under this line item:

- | | |
|---------------|-------------|
| 1. Treasurer: | \$74,305.62 |
|---------------|-------------|

Salary of Staff

This line item contains funding for the salaries of staff under the Office of the Treasurer. Staff positions include a deputy treasurer, second deputy treasurer, and three fiscal assistants. All fiscal assistant positions are represented by AFSCME. All staff positions will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year, as prescribed by salary board resolution and the county's collective bargaining agreement with the AFSCME labor union.

The following salaries are associated with each position under this line item:

- | | |
|-----------------------------|-------------|
| 1. Deputy Treasurer: | \$52,916.68 |
| 2. Second Deputy Treasurer: | \$44,899.00 |
| 3. Fiscal Assistant 3: | \$36,691.37 |
| 4. Fiscal Assistant 3: | \$38,851.10 |
| 5. Fiscal Assistant 3: | \$37,554.58 |

Temporary and Part Time Employees

This line item contains funding for a part time bookkeeper position in the event there is a surge in office activity that requires extra manpower. The position is budgeted for 320 hours at a wage rate of \$14.34.

Salary of Solicitor

This line item contains funding for the Treasurer's solicitor. Per the Pennsylvania County Code, each row office is entitled to a solicitor to assist with the legal affairs of the row office. The Treasurer's solicitor shall receive a 2.25% cost of living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

- | | |
|---------------------------|------------|
| 1. Treasurer's Solicitor: | \$7,494.71 |
|---------------------------|------------|

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the budgeted amount of funding was determined through a three-year average of actual materials and supplies expenses incurred from 2019 through 2021.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2021 to project the necessary budget for postage expense for the 2023 fiscal year.

Contracted Services

This line item contains funding for County contracts associated with the operations of the Office of the Treasurer. The following contracts are incorporated into the 2023 budget:

- \$15,600.00 for EST software support; and
- \$1,700.00 for EST interim billing support; and
- \$600.00 for EST postcard reminder support; and
- \$9,000.00 for a contract with Spring Hill Laser printing services; and
- \$1,500.00 for online dog license payment services.

2023 LAWRENCE COUNTY BUDGET

Telephone and Internet

Included under this line item are the following:

- \$1,620.00 for office telephone lines; and
- \$600.00 for the department's share of USA Choice internet services.

Maintenance and Repair

Included under this line item are the following:

- \$2,719.44 for a maintenance agreement with Direct Image Printers for office printers; and
- \$10,000.00 for the department's share of the County's MUNIS contract.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following association dues:

- \$700.00 for membership in the County Treasurers' Association of Pennsylvania.

Bond Insurance

This line item is for necessary bond insurance purchases incurred after every election for the Lawrence County Treasurer. The budgeted figure was held constant to prior bond insurance costs.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$2,000.00 for the Treasurer's conference; and
- \$500.00 in miscellaneous travel reimbursement for department members; and
- \$500.00 for miscellaneous training and seminar costs incurred by the department.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

2023 LAWRENCE COUNTY BUDGET

Office of the Treasurer Revenues

Bingo Licenses and Small Games

This line item is for revenues generated from the sale of bingo licenses and small games of chance licenses.

Hunting and Fishing Licenses

This line item is for revenues generated from the sale of hunting and fishing licenses.

Dog Licenses

This line item is for revenues generated from the sale of dog licenses.

Dog License Postage Reimbursement

This line item is for state reimbursement revenue for postage related to dog licensing operations.

Duplicate Bill Fees

This line item is fee revenue generated from when a property owner, resident, or interested party requests a duplicate tax bill.

Tax Certifications

This line item is fee revenue generated from when a property owner, resident, or interested party requests a tax certification.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Treasurer Expenses

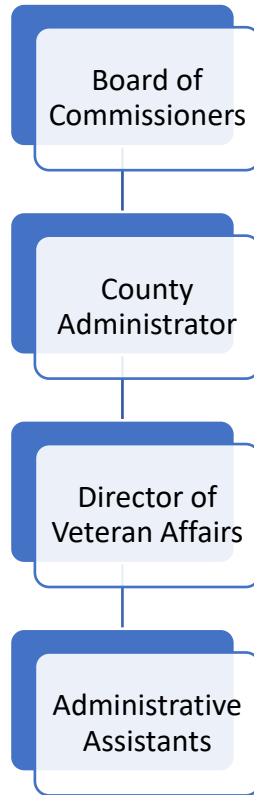
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|-------------------|
| Salary of Treasurer | 74,306.00 | 66,888.00 | 65,556.00 |
| Salary of Staff | 210,913.00 | 208,516.00 | 203,112.00 |
| Temp / Part Time | 4,589.00 | 2,455.00 | 2,407.00 |
| Salary of Solicitor | 7,495.00 | 7,330.00 | 7,187.00 |
| Employee Insurance | 129,582.00 | 107,696.00 | 95,973.00 |
| FICA Expense | 22,760.00 | 21,968.00 | 21,309.00 |
| Unemployment | 1,906.00 | 1,987.00 | 2,179.00 |
| Materials and Supplies | 7,650.00 | 7,650.00 | 7,650.00 |
| Postage | 50,000.00 | 42,400.00 | 33,447.00 |
| Contracted Services | 28,400.00 | 26,000.00 | 26,000.00 |
| Telephone and Internet | 2,220.00 | 2,100.00 | 1,214.00 |
| Maintenance and Repair | 12,720.00 | 11,504.00 | 11,112.00 |
| Land / Building Rent | - | 850.00 | 815.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 700.00 | 625.00 | 625.00 |
| Bond Insurance | 4,669.00 | - | - |
| Travel and Training | 3,000.00 | 2,500.00 | 2,500.00 |
| Contingency | 5,613.00 | 5,109.00 | 5,407.00 |
| Total Expenses | \$566,860.00 | \$515,915.00 | 486,808.00 |

2023 Budget – Office of the Treasurer Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Bingo Licenses / Small Games | 15,000.00 | 12,364.00 | 10,067.00 |
| Hunting / Fishing Licenses | 6,000.00 | 12,250.00 | 12,250.00 |
| Dog Licenses | 15,000.00 | 15,000.00 | 16,000.00 |
| Postage Reimbursement | 5,343.00 | 5,677.00 | - |
| Duplicate Bill Fees | 45,000.00 | 45,000.00 | 44,090.00 |
| Tax Certifications | 53,406.00 | 50,000.00 | 49,000.00 |
| Total Revenues | \$139,749.00 | \$140,291.00 | \$131,407.00 |

2023 LAWRENCE COUNTY BUDGET

Department of Veteran Affairs



Mission Statement

To aid and assist all Lawrence County veterans and their families with obtaining local, state, and federal benefits and to provide quality services and programs for all veterans while advocating on their behalf.

Departmental Goals

- To efficiently and compassionately assist all Lawrence County veterans obtain local, state, and federal benefits, including pensions, healthcare, and service-connected dues.
- To perform outreach to local veterans through community events and programming.
- To provide county benefits to veterans and their widows.
- To assist with all additional state and federal entitlement programs relating to veterans.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Veteran Affairs represents a 7.06% increase from the 2022 departmental budget. The Department of Veteran Affairs does not generate any department-specific revenue.

Department of Veteran Affairs Expenses

Salary of Director of Veteran Affairs

This line item contains funding for the salary of the Director of Veteran Affairs. For 2023, the Director of Veteran Affairs' salary is being increased to \$60,000.00 to be competitive with other County department heads.

The following salaries are associated with each position under this line item:

- | | |
|---------------------------------|-------------|
| 1. Director of Veteran Affairs: | \$60,000.00 |
|---------------------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|---------------------------------|------------|
| 1. Director of Veteran Affairs: | \$1,050.00 |
|---------------------------------|------------|

Salary of Staff

This line item contains funding for the salaries of staff under the Department of Veteran Affairs. Staff positions include two administrative assistants. Both department positions are represented by AFSCME. All staff positions will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year, as prescribed by the county's collective bargaining agreement with the AFSCME labor union.

The following salaries are associated with each position under this line item:

- | | |
|------------------------------|-------------|
| 1. Administrative Assistant: | \$42,552.20 |
| 2. Administrative Assistant: | \$35,223.24 |

Temporary and Part Time Employees

There is no budgeted temporary or part time staff for the 2023 fiscal year.

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

2023 LAWRENCE COUNTY BUDGET

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the budgeted amount for materials and supplies is being held constant to the 2022 budget at the request of the department head.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Telephone and Internet

Included under this line item are the following:

- \$960.00 for office telephone lines; and
- \$180.00 for the department's share of USA Choice internet services.

Maintenance and Repair

Included under this line item are the following:

- \$741.60 for a maintenance agreement with Direct Image Printers for office printers.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

2023 LAWRENCE COUNTY BUDGET

Association Dues

Included under this line item are the following association dues:

- \$400.00 for membership in the Pennsylvania State Association of County Directors of Veterans Affairs.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$1,500.00 for the department's state association conference; and
- \$500.00 for employee trainings and seminars; and
- \$500.00 for miscellaneous employee travel reimbursements.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Memorial Day Expenses

This line item covers state mandated contributions to veteran organizations for Memorial Day and Veteran's Day. Due to no veteran's organizations requesting funding in recent years, this line item has been eliminated for the 2023 fiscal year.

Veteran Burials

Lawrence County provides \$100.00 in subsidy towards the funeral expenses of any Lawrence County veteran. This line item provides that funding. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual veteran burial expenses incurred from 2017 through 2022 to project the necessary budget for veteran burial expense for the 2023 fiscal year.

Veteran Widow Burials

Lawrence County provides \$100.00 in subsidy towards the funeral expenses of any widow of a Lawrence County veteran. This line item provides that funding. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual veteran widow burial expenses incurred from 2017 through 2022 to project the necessary budget for veteran widow burial expense for the 2023 fiscal year.

Veteran Headstones

Lawrence County provides \$75.00 in subsidy towards the cost of headstones for deceased Lawrence County veterans. This line item provides that funding. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual veteran headstone expenses incurred from 2017 through 2022 to project the necessary budget for veteran headstone expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Flags and Markers

This line item provides funding for flags and markers for veteran burial sites in Lawrence County. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual flags and markers expenses incurred from 2017 through 2022 to project the necessary budget for flags and markers expense for the 2023 fiscal year.

Other Services

This line item provides flexible funding utilized to cover miscellaneous veteran expenses which are not connected to another budget line item.

Department of Veteran Affairs Revenues

The Department of Veteran Affairs does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Veteran Affairs Expenses

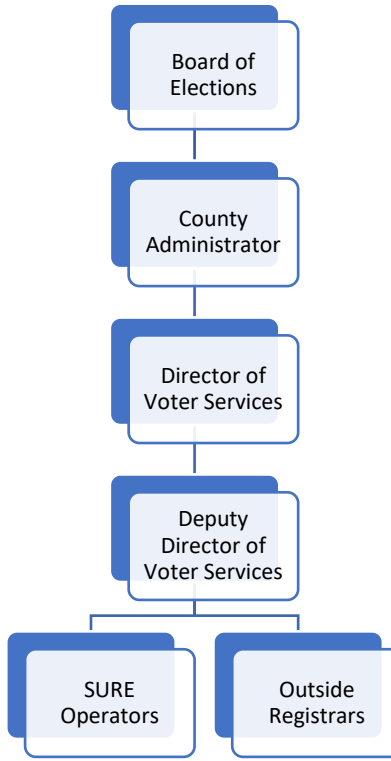
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Director | 61,050.00 | 57,291.00 | 28,011.00 |
| Salary of Staff | 77,776.00 | 78,811.00 | 74,573.00 |
| Temp / Part Time | - | - | 28,011.00 |
| Employee Insurance | 74,287.00 | 60,691.00 | 61,311.00 |
| FICA Expense | 10,621.00 | 10,412.00 | 9,991.00 |
| Unemployment | 927.00 | 885.00 | 1,172.00 |
| Materials and Supplies | 800.00 | 800.00 | 891.00 |
| Postage | 650.00 | 632.00 | 757.00 |
| Telephone and Internet | 1,140.00 | 1,176.00 | 642.00 |
| Maintenance and Repair | 742.00 | 1,275.00 | 1,275.00 |
| Land / Building Rent | - | 35.00 | 35.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 400.00 | 400.00 | 400.00 |
| Travel and Training | 2,500.00 | 2,500.00 | 2,500.00 |
| Contingency | 2,793.00 | 2,607.00 | 2,612.00 |
| Memorial Day Expense | - | 300.00 | 1,129.00 |
| Veteran Burials | 12,000.00 | 13,000.00 | 12,000.00 |
| Veteran Widow Burials | 7,000.00 | 7,000.00 | 12,000.00 |
| Veteran Headstones | 6,000.00 | 4,750.00 | 5,500.00 |
| Flags and Markers | 22,500.00 | 20,000.00 | 20,000.00 |
| Other Services | 500.00 | 513.00 | 676.00 |
| Total Expenses | \$282,023.00 | \$263,415.00 | \$263,801.00 |

2023 Budget – Department of Veteran Affairs Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Department of Voter Services



Mission Statement

To effectively, efficiently, and secure administer Lawrence County’s electoral process, as well as manage all County voter registration, and oversee local campaign finance reporting requirements in accordance with the Pennsylvania Election Code, the National Voter Registration Act, and the Pennsylvania Voter Registration Act.

Departmental Goals

- To process all election-related applications within 72 hours of receipt (except during periods of closed registration).
- To process all absentee and mail-in ballots within 48 hours of receipt.
- To process provisions ballots within 24 hours of the time polls close.
- To have preliminary election results available for public inspection within four hours of the time polls close.
- To recruit, develop, and maintain poll workers.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Voter Services represents a 0.88% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to decrease by 98.88% relative to 2022.

Department of Voter Services Expenses

Salary of Director of Voter Services

This line item contains funding for the salary of the Director of Voter Services. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

- | | |
|--------------------------------|-------------|
| 1. Director of Voter Services: | \$61,350.00 |
|--------------------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------------------|------------|
| 1. Director of Voter Services: | \$1,050.00 |
|--------------------------------|------------|

Salary of Inside Registrars

This line item contains funding for the salaries of staff under the Department of Voter Services. Staff positions include a Deputy Director of Voter Services and two SURE operators. Both SURE operator positions are represented by AFSCME. All staff positions will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year, as prescribed by Salary Board resolution and the county's collective bargaining agreement with the AFSCME labor union.

The following salaries are associated with each position under this line item:

- | | |
|---------------------------------------|-------------|
| 1. Deputy Director of Voter Services: | \$46,012.50 |
| 2. SURE Operator: | \$32,403.44 |
| 3. SURE Operator: | \$31,523.72 |

Salary of Overtime

Staff overtime for the Department of Voter Services accumulates during the time period around election days. The budgeted amount of overtime for 2023 was decreased due to low utilization throughout the 2022 fiscal year.

Wages of Outside Registrars

This line item contains funding for three outside registrars at 920 hours per registrar for additional staffing assistance during election seasons.

2023 LAWRENCE COUNTY BUDGET

Poll Workers

This line item contains funding for poll workers on primary and general days. These workers staff each of the 75 voter precincts in Lawrence County and are paid at a rate set by the Lawrence County Commissioners. This line item also contains funding for Spanish translators at certain polling places. For the 2023 fiscal year, the budgeted amount of funding in this line item was raised due to proposed marginal increases in the stipend for certain poll worker classifications.

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes funding for departmental postage costs. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Office Major

The following items are projected office major expenses for the 2023 fiscal year:

- \$102,245.00 to Nationwide Capital, LLC for payments for election equipment; and
- \$15,797.00 to Nationwide Capital, LLC for DS 450 payments.

Subscription

Under this line item are the following subscriptions:

- \$260.00 for a New Castle News subscription, which aids the department in determining active voters through the use of the obituary section.

Contracted Services

This line item contains funding for County contracts associated with the operations of the Department of Voter Services. The following contracts are incorporated into the 2023 budget:

- \$40,460.00 for firmware licensing for DS 200s and ENR; and
- \$15,000.00 for Election Day site support through EST; and
- \$1,000.00 for document destruction through Shred It; and
- \$6,300.00 for firmware licensing for DS 450s; and
- \$5,000.00 for miscellaneous contracted services.

It should be noted that all document destruction relating to the Department of Voter Services is done in accordance with state laws and regulations regarding the preservation of voting documents.

Telephone and Internet

Included under this line item are the following:

- \$1,620.00 for office telephone lines; and
- \$300.00 for the department's share of USA Choice internet services.

Maintenance and Repair

Included under this line item are the following:

- \$494.40 for a maintenance agreement with Direct Image Printers for office printers; and
- \$16,245.00 for a maintenance contract for DS 200 election machines; and
- \$175.00 for maintenance on the voter master file; and
- \$3,150.00 for a maintenance contract for DS 450 election machines; and
- \$3,000.00 for miscellaneous maintenance and repair costs.

2023 LAWRENCE COUNTY BUDGET

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the following expenses:

- \$337.00 for a supply agreement with Pitney Bowes; and
- \$4,500.00 for U-Haul rentals for the transportation of voting machines on election days.

Advertising Expense

This line item is used for required legal advertisements in local newspapers relating to the administration of elections and meetings of the Board of Elections. Due to 2022 budget utilization, the advertising expense for the 2023 fiscal year is being held constant with the prior year budget.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$1,500.00 for the County Election Personnel Conference; and
- \$500.00 for miscellaneous travel reimbursement for members of the department; and
- \$500.00 for miscellaneous training and seminars.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Department of Voter Services Revenues

Election Office Fees

This line item is for miscellaneous fee revenues generated by the Department of Voter Services, including filing fees for local candidates, fines levied against candidates for violating reporting requirements, copies of office documents, and copies of Lawrence County voter lists. The budgeted amount for 2023 was based on historic office receipts during off-year election years.

State Reimbursement – Voting Machines

This line item is for state reimbursement for the purchasing of new election machines. As the County has received the full allocated amount of state reimbursement for its voting machines, there is no projected revenue associated with this line item for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Voter Services Expenses

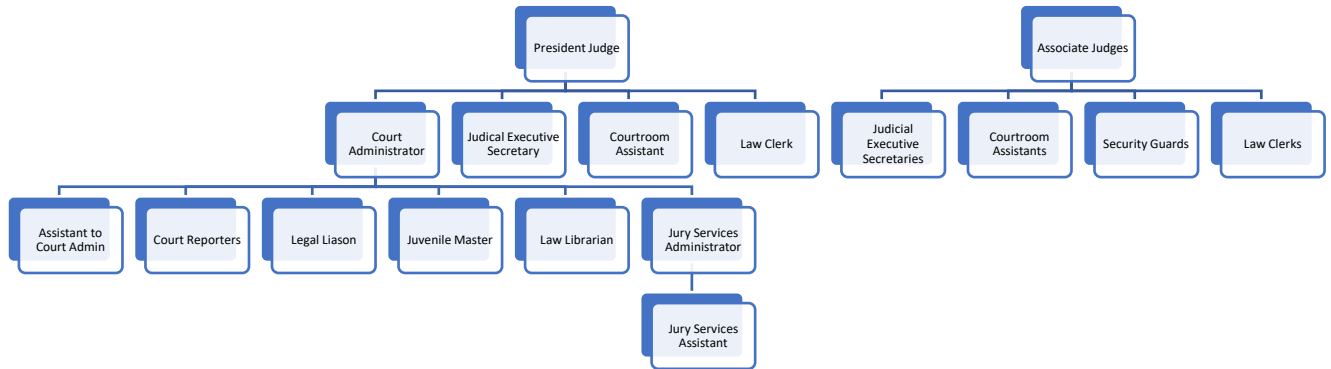
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------|---------------------|---------------------|---------------------|
| Salary of Director | 62,400.00 | 60,000.00 | 66,062.00 |
| Salary of Inside Registrars | 109,940.00 | 104,141.00 | 110,832.00 |
| Salary of Overtime | 750.00 | 1,500.00 | 440.00 |
| Wages of Outside Registrars | 41,739.00 | 35,496.00 | 29,000.00 |
| Poll Workers | 110,000.00 | 107,750.00 | 107,015.00 |
| Employee Insurance | 47,052.00 | 45,975.00 | 42,902.00 |
| FICA Expense | 16,435.00 | 15,387.00 | 15,785.00 |
| Unemployment | 2,163.00 | 2,360.00 | 2,362.00 |
| Materials and Supplies | 80,000.00 | 80,000.00 | 48,264.00 |
| Postage | 26,500.00 | 35,000.00 | 10,928.00 |
| Office Major | 118,042.00 | 118,042.00 | 118,042.00 |
| Subscription | 260.00 | 228.00 | 228.00 |
| Contracted Services | 67,760.00 | 62,110.00 | 57,110.00 |
| Telephone and Internet | 2,220.00 | 1,920.00 | 1,076.00 |
| Maintenance and Repair | 23,065.00 | 23,597.00 | 23,597.00 |
| Land / Building Rent | - | 9,000.00 | 9,134.00 |
| Equipment Lease | 4,837.00 | 4,837.00 | 1,915.00 |
| Advertising Expense | 7,500.00 | 7,500.00 | 6,903.00 |
| Travel and Training | 2,500.00 | 2,500.00 | 2,500.00 |
| Contingency | 7,232.00 | 6,708.00 | 6,541.00 |
| Total Expenses | \$730,395.00 | \$724,051.00 | \$660,636.00 |

2023 Budget – Department of Voter Services Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------------|---------------------|--------------------|
| Election Office Fees | 2,500.00 | 100.00 | 1,000.00 |
| State Reimbursement | - | 223,904.00 | 80,000.00 |
| Total Revenues | \$2,500.00 | \$224,004.00 | \$81,000.00 |

2023 LAWRENCE COUNTY BUDGET

Court of Common Pleas



Mission Statement

The Court of Common Pleas hears major civil and criminal cases. The Court also decides cases involving adoption, divorce, child custody, abuse, juvenile delinquency, estates, guardianships, charitable organizations, and many other matters. The purpose of the Court is to justly decide the controversies presented.

Departmental Goals

- Treating all people with dignity, courtesy, civility, and respect.
- Listening carefully, considering conscientiously, and deciding wisely.
- Applying the law with impartiality and integrity.
- Providing a forum that is fair, in a setting that is dignified.
- Recognizing the Court's responsibility to protect the rights of all citizens.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Court of Common Pleas represents a 2.11% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 8.17% relative to 2022.

Court of Common Pleas Expenses

Salary of Staff

This line item contains funding for the salaries of staff under the Court of Common Pleas. Staff positions include an assistant to the court administrator, four court administrative specialists, a legal liaison, three court reporters, four judicial executive secretaries, four courtroom assistants, and three security guards. The court administrative specialists, legal liaison, court reporters, and security guards are represented by Teamsters and will receive a 2.25% cost of living adjustment, which is represented in the County's collective bargaining agreement with Teamsters. All other employees are non-union employees and will receive a 2.25% cost of living adjustment. It should be noted that the judges, court administrator, and a number of other court staff are state employees and paid through the Commonwealth of Pennsylvania. Any variation in salary amongst employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

| | |
|--------------------------------------|-------------|
| 1. Assistant to Court Administrator: | \$35,283.13 |
| 2. Court Administrative Specialist: | \$31,720.15 |
| 3. Court Administrative Specialist: | \$34,102.99 |
| 4. Court Administrative Specialist: | \$31,720.17 |
| 5. Court Administrative Specialist: | \$31,720.17 |
| 6. Legal Liaison: | \$34,367.97 |
| 7. Court Reporter: | \$48,761.48 |
| 8. Court Reporter: | \$47,343.59 |
| 9. Court Reporter: | \$47,343.41 |
| 10. Judicial Executive Secretary: | \$38,380.56 |
| 11. Judicial Executive Secretary: | \$40,023.70 |
| 12. Judicial Executive Secretary: | \$39,869.59 |
| 13. Judicial Executive Secretary: | \$38,436.88 |
| 14. Courtroom Assistant: | \$42,212.00 |
| 15. Courtroom Assistant: | \$40,023.69 |
| 16. Courtroom Assistant: | \$36,802.09 |
| 17. Courtroom Assistant: | \$35,308.03 |
| 18. Security Guard: | \$35,041.85 |
| 19. Security Guard: | \$35,764.82 |
| 20. Security Guard: | \$38,271.84 |

2023 LAWRENCE COUNTY BUDGET

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|--------------------------------------|------------|
| 1. Assistant to Court Administrator: | \$1,050.00 |
| 2. Judicial Executive Secretary: | \$1,050.00 |
| 3. Court Reporter: | \$1,424.67 |
| 4. Court Administrative Specialist: | \$769.68 |
| 5. Court Reporter: | \$1,283.92 |
| 6. Courtroom Assistant: | \$1,050.00 |
| 7. Courtroom Assistant: | \$796.87 |
| 8. Judicial Executive Secretary: | \$1,050.00 |
| 9. Security Guard: | \$2,421.55 |
| 10. Courtroom Assistant: | \$750.00 |
| 11. Court Administrative Specialist: | \$954.53 |
| 12. Courtroom Assistant: | \$900.00 |
| 13. Security Guard: | \$2,636.22 |
| 14. Court Reporter: | \$2,715.78 |

Temporary and Part Time Employees

This line item contains funding for a part time law librarian, part time jury services administrator, a part time jury services assistant, and a part time administrative assistant. For 2023, the law librarian position has been funded for 1,000 hours at a wage of \$18.64. The jury services administrator has been funded for 1,000 hours at a wage of \$23.80. The jury services assistant has been funded for 1,000 hours at a wage of \$15.38. The administrative assistant has been funded for 1,000 hours at a wage of \$19.95. It should be noted that the jury services administrator also receives health benefits.

Salary of Overtime

This line item includes \$1,500.00 in overtime costs in the event that emergency overtime staffing is required for the courts.

Salary of Juvenile Master

This line item contains funding for the Juvenile Master, who handles all preliminary hearings involving juveniles. The Juvenile Master will receive a 2.25% pay increase in 2023.

The following salaries are associated with each employee under this line item:

| | |
|---------------------|-------------|
| 1. Juvenile Master: | \$52,492.89 |
|---------------------|-------------|

2023 LAWRENCE COUNTY BUDGET

Law Clerks

This line item contains the salaries of the judiciary's law clerks. All law clerks will receive a 2.25% pay increase in 2023.

The following salaries are associated with each employee under this line item:

| | |
|-------------------------|-------------|
| 1. Executive Law Clerk: | \$78,573.25 |
| 2. Law Clerk: | \$46,932.75 |
| 3. Law Clerk: | \$38,343.75 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-------------------------|----------|
| 1. Executive Law Clerk: | \$825.00 |
| 2. Law Clerk: | \$750.00 |

Criminal Background Checks

This line item funds employee criminal background checks for the Court of Common Pleas. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual background check expenses incurred from 2017 through 2022 to project the necessary budget for background check expenses for the 2023 fiscal year.

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

2023 LAWRENCE COUNTY BUDGET

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Office Minor

There are no projected office minor expenses for the 2023 fiscal year.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Office Major

There are no projected office major expenses for the 2023 fiscal year.

Stenographer Supplies

This line item contains funding for supplies needed by court reporters to compile accurate accounts of courtroom proceedings. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual stenographer supplies expenses incurred from 2017 through 2022 to project the necessary budget for stenographer supplies expense for the 2023 fiscal year.

Juror Meal

This line item provides funding for juror meal expenses, which includes purchases such as donuts, coffee, snack items, water, and other miscellaneous food and drink for active jurors. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual juror meal expenses incurred from 2017 through 2022 to project the necessary budget for juror meal expense for the 2023 fiscal year.

Juror Supplies

This line item provides funding for juror supplies, which includes general office items, writing utensils, tablets, and other items needed to hold deliberative proceedings. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual juror supplies expenses incurred from 2017 through 2022 to project the necessary budget for juror supplies expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Subscription

Under this line item are the following subscriptions:

- \$113,225.73 for Thomson Reuters subscriptions; and
- \$14,427.74 for Bixel subscriptions; and
- \$18,348.85 for Matthew Bender subscriptions; and
- \$1,977.91 for law library subscriptions from miscellaneous vendors; and
- \$10,000.00 for miscellaneous subscriptions.

The majority of the cost of subscriptions under this line item are for Westlaw online access for County employees or for the Law Library. A comprehensive list of subscriptions can be provided by the Law Librarian.

Uniforms

This line item contains funding for uniform allowances for court security guards. Per the collective bargaining agreement, each security guard is allotted \$450.00 per year to cover their uniform costs.

Contracted Attorney

This line item contains funding for contracted court attorneys who the court can assign to serve as counsel on certain cases. Predominantly, these attorneys handle cases related to the County's juveniles in CYS custody. For the 2023 budget, nine total contracted attorney positions have been included at a contracted rate of \$28,000.00 with an additional contracted attorney being hired through April at a rate of \$10,000.00.

Court Appointed Attorney

This line item contains funding for court appointed attorneys, who are appointed to handle different cases by Court Administration. These attorneys are not contracted and the County pays them at their market rates. Due to the increase in the number of contracted attorneys as well as the increase in the pay of contracted attorneys, the budgeted figure for court appointed attorneys has decreased for the 2023 fiscal year.

Arbitrator

This line item contains funding for court appointed arbitrators. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual arbitrator expenses incurred from 2017 through 2022 to project the necessary budget for arbitrator expense for the 2023 fiscal year.

Constables

This line item contains funding for constable services. Constables assist with serving court papers to defendants and other required parties, as determined by the courts. For 2023, the budgeted amount for constable services was determined by taking a three-year average of actual constable expenses incurred from 2020 through 2022.

2023 LAWRENCE COUNTY BUDGET

Transcript

This line item contains funding for transcript costs. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual transcript expenses incurred from 2017 through 2022 to project the necessary budget for transcript expense for the 2023 fiscal year.

Interpreter

This line item contains funding for interpreters, where interpreters are necessary to conduct the operations of the court. Due to the increased need for interpreters in Lawrence County, this line item is funded up to \$16,000.00 for interpreter costs. It should be noted that all interpreter costs are reimbursed by the Administrative Office of the Pennsylvania Courts.

Master Fee

This line item contains funding to cover fees charged by the court appointed conciliator. The conciliator helps to resolve disputes between parties without significant court intervention. This assists with keeping the court caseload down to create a more efficient Court of Common Pleas. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual master expenses incurred from 2017 through 2022 to project the necessary budget for master expense for the 2023 fiscal year.

Telephone and Internet

Included under this line item are the following:

- \$9,000.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Court Administrator; and
- \$480.00 for cell phone reimbursement for a senior magistrate; and
- \$5,460.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Cable

This line item contains funding for a cable subscription for the jury holding room.

Maintenance and Repair

Included under this line item are the following:

- \$5,438.64 for a maintenance agreement with Direct Image Printers for office printers; and
- \$6,000.00 for a maintenance agreement with Judicial Systems for jury contact software; and
- \$9,500.00 for a maintenance agreement with Infocon for data services; and
- \$5,000.00 for an agreement with SBM Electronics; and
- \$10,000.00 for miscellaneous maintenance and repair expenses.

2023 LAWRENCE COUNTY BUDGET

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

Included under this line item are the following:

- \$2,750.00 for a lease agreement with Ford Business Machine for copiers; and
- \$674.00 for a supply agreement with Pitney Bowes for postage expenses; and

Jurors

This line item contains funding for the compensation of jurors. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual juror expenses incurred from 2017 through 2022 to project the necessary budget for juror expense for the 2023 fiscal year.

Association Dues

Included under this line item are the following association dues:

- \$525.00 for general membership dues to the Pennsylvania Association of Court Management; and
- \$300.00 for associate membership dues to the Pennsylvania Association of Court Management; and
- \$135.00 for membership in the National Association for Court Management; and
- \$530.00 for membership in the Pennsylvania Conference of State Trial Judges for the four Lawrence County Judges; and
- \$200.00 for membership dues in the Pennsylvania Bar Association for the Court Administrator.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$750.00 for the Pennsylvania Conference of State Trial Judges for the President Judge; and
- \$2,250.00 for the Pennsylvania Conference of State Trial Judges for the Associate Judges; and
- \$1,000.00 for miscellaneous training and seminars costs incurred by court employees; and
- \$500.00 in miscellaneous travel reimbursement for court employees.

2023 LAWRENCE COUNTY BUDGET

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Parenting Class

This line item is for funding used to cover the costs of court mandated parenting classes. This line item is funded through a Hoyt Foundation grant.

Court of Common Pleas Revenues

Court Administration Grant

This line item is for revenues received from the Administrative Offices of the Pennsylvania Courts to assist with defraying court expenses. The revenue received from AOPC has substantially decreased over the past few years and the budgeted amount of revenue is a conservative estimate of revenue anticipated from this funding stream.

Parenting Classes Grant

This line item is for revenues received through a Hoyt grant to cover the costs of court mandated parenting classes. As this is pass through funding, the estimated revenues equal the estimated expenses of parenting classes.

Supervision Fee

This line item is for revenues received from the President Judge's supervision fee to defray administrative costs associated with the County's probation systems. For the 2023 fiscal year, this allocation is moved to the Office of Adult Probation revenue budget.

Stenographer Revenues

This line item is for revenues generated through stenographer fees. These revenues are incurred when members of the public, attorneys, or other organizations request copies of court transcripts. For 2023, the projected amount of revenue in this line item was determined through the use of exponential trend analysis. The analysis utilized actual stenographer revenues received from 2017 through 2022 to project receipts for stenographer revenues for the 2023 fiscal year.

Guardian Ad Litem

This line item accounts for revenue received for reimbursement from guardian ad litem services provided to parties in the Court of Common Pleas. The revenue projection is based on a conservative estimation of receipts from conversations with the Family Law Judge and actual revenues received in the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Court of Common Pleas Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|----------------------------|-----------------------|-----------------------|-----------------------|
| Salary of Staff | 781,352.00 | 778,254.00 | 748,658.00 |
| Temp / Part Time | 77,773.00 | 51,271.00 | 44,660.00 |
| Salary of Overtime | 1,500.00 | 750.00 | 750.00 |
| Salary of Juvenile Master | 52,493.00 | 51,339.00 | 50,332.00 |
| Salary of Law Clerks | 165,425.00 | 168,795.00 | 183,333.00 |
| Criminal Background Checks | 12,000.00 | 10,210.00 | 8,510.00 |
| Employee Insurance | 476,214.00 | 443,673.00 | 475,223.00 |
| FICA Expense | 82,509.00 | 80,357.00 | 78,622.00 |
| Unemployment | 9,270.00 | 8,850.00 | 8,790.00 |
| Materials and Supplies | 30,000.00 | 20,000.00 | 24,894.00 |
| Office Minor | - | 2,500.00 | 7,500.00 |
| Postage | 13,500.00 | 12,327.00 | 13,091.00 |
| Office Major | - | - | 4,000.00 |
| Stenographer Supplies | 2,000.00 | 1,250.00 | 2,050.00 |
| Juror Meal | 2,000.00 | 3,767.00 | 3,767.00 |
| Juror Supplies | 1,500.00 | 2,500.00 | 2,500.00 |
| Subscription | 157,981.00 | 147,184.00 | 139,074.00 |
| Uniforms | 1,350.00 | 1,350.00 | 1,350.00 |
| Contracted Attorneys | 262,000.00 | 216,000.00 | 216,000.00 |
| Court Appointed Attorneys | 200,000.00 | 230,000.00 | 200,000.00 |
| Arbitrator Expenses | 5,000.00 | 5,815.00 | 8,000.00 |
| Constables | 6,564.00 | 8,000.00 | 9,500.00 |
| Transcripts | 60,000.00 | 80,000.00 | 85,152.00 |
| Interpreters | 16,000.00 | 15,000.00 | 12,000.00 |
| Master Fees | 48,500.00 | 50,000.00 | 50,000.00 |
| Telephone and Internet | 15,480.00 | 14,820.00 | 10,008.00 |
| Cable | 525.00 | 600.00 | 600.00 |
| Maintenance and Repair | 35,939.00 | 30,939.00 | 31,220.00 |
| Land / Building Rent | - | 2,500.00 | 2,150.00 |
| Equipment Lease | 3,424.00 | 4,906.00 | 3,709.00 |
| Jurors | 12,000.00 | 10,000.00 | 12,483.00 |
| Association Dues | 1,690.00 | 1,690.00 | 1,690.00 |
| Travel and Training | 4,500.00 | 3,500.00 | 3,500.00 |
| Contingency | 25,395.00 | 49,253.00 | 20,000.00 |
| Parenting Class Expenses | 1,000.00 | 4,500.00 | 4,500.00 |
| Total Expenses | \$2,564,884.00 | \$2,511,900.00 | \$2,467,616.00 |

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Court of Common Pleas Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|----------------------------|---------------------|---------------------|---------------------|
| Court Administration Grant | 182,500.00 | 182,500.00 | 182,500.00 |
| Parenting Class Revenues | 1,000.00 | 4,500.00 | 4,500.00 |
| Supervision Fee | - | - | 14,953.00 |
| Stenographer Revenues | 12,500.00 | 16,543.00 | 16,543.00 |
| Guardian Ad Litem | 35,000.00 | 10,000.00 | 35,000.00 |
| Total Revenues | \$231,000.00 | \$213,543.00 | \$253,496.00 |

2023 LAWRENCE COUNTY BUDGET

Summer Internships

Budget Narrative

This budget section is utilized for the County's summer internship program, which provides paid internships to high school and college students. Funding for this program is provided entirely through the President Judge's discretionary accounts and County tax revenue is not used in the operations of this program.

Summer Internships Expenses

Wages of Summer Interns

This line item is for funding the wages of summer interns. The wage for summer interns is set at \$8.50 per hour and interns typically work 28 hours per week. The amount funded for the 2023 fiscal year is based on 20 intern positions at 12 weeks of work per intern.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Summer Internships Revenues

Supervision Fund Receipts

This line item is for receipts from the President Judge's supervision fund used to cover summer intern expenses. The amount of estimated receipts for the 2023 fiscal year is based on the total projected revenues needed to fund the summer intern program.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Summer Internships Expenses

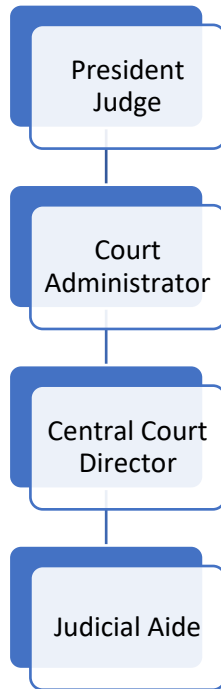
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------|--------------------|--------------------|--------------------|
| Wages of Summer Interns | 57,120.00 | 57,120.00 | 57,120.00 |
| FICA Expense | 4,370.00 | 4,370.00 | 4,370.00 |
| Unemployment | 1,765.00 | 1,686.00 | 1,674.00 |
| Total Expenses | \$63,255.00 | \$63,176.00 | \$63,164.00 |

2023 Budget – Summer Internships Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------|--------------------|--------------------|--------------------|
| Supervision Fund Receipts | 63,255.00 | 63,176.00 | 63,164.00 |
| Total Expenses | \$63,255.00 | \$63,176.00 | \$63,164.00 |

2023 LAWRENCE COUNTY BUDGET

Central Court



Mission Statement

The Lawrence County Central Court is a criminal court facility where all preliminary hearings are held for the County. All criminal actions in Lawrence County must be brought before the Central Court.

Departmental Goals

- Treating all people with dignity, courtesy, civility, and respect.
- Listening carefully, considering conscientiously, and deciding wisely.
- Applying the law with impartiality and integrity.
- Providing a forum that is fair, in a setting that is dignified.
- Recognizing the Court's responsibility to protect the rights of all citizens.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for Central Court represents a 0.93% increase from the 2022 departmental budget. There are no departmental revenues associated with Central Court.

Central Court Expenses

Salary of Staff

This line item contains funding for the salaries of staff under Central Court. Staff positions include the central court director and a judicial aide. The judicial aide is represented by Teamsters and will receive a 2.25% cost of living adjustment in accordance with the County's collective bargaining agreement with Teamsters. All other staff members are non-union and will receive a 2.25% cost of living adjustment.

The following salaries are associated with each employee under this line item:

- | | |
|----------------------------|-------------|
| 1. Central Court Director: | \$57,000.88 |
| 2. Judicial Aide: | \$32,783.34 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|-------------------|----------|
| 1. Judicial Aide: | \$616.58 |
|-------------------|----------|

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

2023 LAWRENCE COUNTY BUDGET

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes \$742.00 for postage expenses, which is the historic allocation for Central Court postage expense.

Subscription

Under this line item are the following subscriptions:

- \$50.00 for the PA Crimes Code 2023 Update; and
- \$50.00 for the PA Vehicles Law 2023 Update; and
- \$100.00 for the PA Bulletin; and
- \$125.00 for PA Landlord / Tenant; and
- \$150.00 for PA Rules of Court; and
- \$150.00 for PA Rules of Court Update.

Telephone and Internet

Included under this line item are the following:

- \$2,580.00 for office telephone lines; and
- \$900.00 for the department's share of USA Choice internet services.

Maintenance and Repair

Included under this line item are the following:

- \$650.00 for a maintenance agreement with Direct Image Printers for office printers; and
- \$208.00 for electronic security services from ProTech; and
- \$100.00 for miscellaneous maintenance and repair expenses.

Equipment Lease

This line item includes \$805.00 for a supply agreement with Pitney Bowes.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$250.00 for miscellaneous training and seminars costs incurred by court employees.

2023 LAWRENCE COUNTY BUDGET

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Central Court Revenues

There are no departmental revenues associated with Central Court.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Central Court Expenses

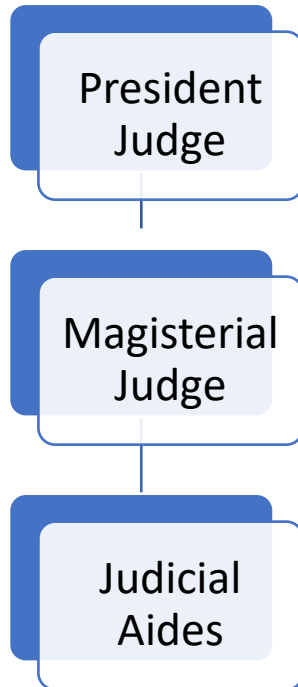
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Staff | 90,401.00 | 89,772.00 | 86,716.00 |
| Employee Insurance | 30,927.00 | 30,205.00 | 27,149.00 |
| FICA Expense | 9,282.00 | 6,868.00 | 6,634.00 |
| Unemployment | 618.00 | 590.00 | 1,200.00 |
| Materials and Supplies | 3,500.00 | 4,000.00 | 3,283.00 |
| Postage | 742.00 | 742.00 | 700.00 |
| Subscription | 625.00 | 625.00 | 100.00 |
| Telephone and Internet | 3,480.00 | 6,120.00 | 2,772.00 |
| Maintenance and Repair | 958.00 | 1,106.00 | 1,906.00 |
| Equipment Lease | 805.00 | - | 246.00 |
| Travel and Training | 250.00 | 250.00 | 250.00 |
| Contingency | 1,416.00 | 1,403.00 | 1,310.00 |
| Total Expenses | \$143,004.00 | \$141,681.00 | \$132,266.00 |

2023 Budget – Central Court Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Magisterial District Court 53-1-01



Mission Statement

Lawrence County Magisterial Courts handle actions associated with traffic citations and non-traffic citations, the filing of criminal complaints, and hold proceedings on civil and landlord and tenant cases seeking up to \$12,000.00.

Departmental Goals

- Treating all people with dignity, courtesy, civility, and respect.
- Listening carefully, considering conscientiously, and deciding wisely.
- Applying the law with impartiality and integrity.
- Providing a forum that is fair, in a setting that is dignified.
- Recognizing the Court's responsibility to protect the rights of all citizens.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for Magisterial District Court 53-1-01 represents a 2.99% increase from the 2022 departmental budget. Additionally, departmental revenue is projected to decline by 8.60% compared to the 2022 departmental budget.

Magisterial District Court 53-1-01 Expenses

Salary of Staff

This line item contains funding for the salaries of staff under Magisterial District Court 53-1-01. Staff positions include three judicial aides. All staff are represented by Teamsters. All staff members will receive a 2.25% cost of living adjustment, which is consistent with the COLAs in the County's union contracts. It should also be noted that the Magisterial Judge is a state employee and does not receive salary or benefits from Lawrence County. Any difference in salary amongst employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

| | |
|-------------------|-------------|
| 1. Judicial Aide: | \$33,039.41 |
| 2. Judicial Aide: | \$30,447.23 |
| 3. Judicial Aide: | \$30,447.21 |

As of November 30, 2022, the following employees are eligible for a County 2022 perfect attendance bonus payout:

| | |
|-------------------|----------|
| 1. Judicial Aide: | \$286.32 |
|-------------------|----------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-------------------|----------|
| 1. Judicial Aide: | \$745.67 |
| 2. Judicial Aide: | \$343.58 |
| 3. Judicial Aide: | \$229.06 |

Temporary and Part Time Employees

Due to the reduction of a full time staff member, \$17,500.00 for part time assistance has been included in the 2023 budget.

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes \$13,250.00 for postage expenses, which is the historic allocation for departmental postage expense.

Subscription

Under this line item are the following subscriptions:

- \$50.00 for the PA Crimes Code 2023 Update; and
- \$50.00 for the PA Vehicles Law 2023 Update; and
- \$100.00 for the PA Bulletin; and
- \$125.00 for PA Landlord / Tenant; and
- \$150.00 for PA Rules of Court; and
- \$150.00 for PA Rules of Court Update.

2023 LAWRENCE COUNTY BUDGET

Interpreter

This line item contains funding for interpreters, where interpreters are necessary to conduct the operations of the court. For the 2023 fiscal year, all interpreter costs are paid directly out of the Court of Common Pleas budget.

Telephone and Internet

Included under this line item are the following:

- \$1,260.00 for office telephone lines.

Maintenance and Repair

Included under this line item are the following:

- \$903.00 for a maintenance agreement with Direct Image Printers for office printers.

Association Dues

Included under this line item are the following:

- \$50.00 for membership in SCJAP.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$250.00 for miscellaneous training and seminars costs incurred by court employees.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Magisterial District Court 53-1-01 Revenues

Court Costs

This line item represents estimated revenue generated from Magisterial District 53-1-01 from miscellaneous court costs. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual cost revenues received from 2017 through 2022 to project receipts for cost revenues for the 2023 fiscal year.

Court Fines

This line item represents estimated revenue generated from Magisterial District 53-1-01 from miscellaneous court fines. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual fine revenues received from 2017 through 2022 to project receipts for fine revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Magisterial District Court 53-1-01 Expenses

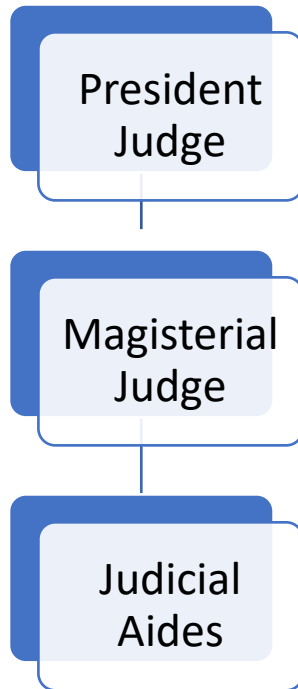
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Staff | 95,539.00 | 96,476.00 | 122,807.00 |
| Temp / Part Time | 17,500.00 | 10,000.00 | - |
| Employee Insurance | 76,960.00 | 78,392.00 | 81,386.00 |
| FICA Expense | 8,648.00 | 8,146.00 | 9,395.00 |
| Unemployment | 1,236.00 | 1,180.00 | 879.00 |
| Materials and Supplies | 5,500.00 | 4,914.00 | 4,817.00 |
| Postage | 13,250.00 | 13,250.00 | 12,500.00 |
| Subscription | 625.00 | 625.00 | 100.00 |
| Interpreters | - | - | 350.00 |
| Telephone and Internet | 1,260.00 | 1,140.00 | 572.00 |
| Maintenance and Repair | 903.00 | 860.00 | 820.00 |
| Association Dues | 50.00 | 50.00 | 50.00 |
| Travel and Training | 250.00 | 250.00 | 250.00 |
| Contingency | 2,218.00 | 2,153.00 | 2,334.00 |
| Total Expenses | \$223,939.00 | \$217,436.00 | \$236,260.00 |

2023 Budget – Magisterial District Court 53-1-01 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| Court Costs | 28,000.00 | 30,000.00 | 46,535.00 |
| Court Fees | 700.00 | 1,400.00 | 1,067.00 |
| Total Revenues | \$28,700.00 | \$31,400.00 | \$47,602.00 |

2023 LAWRENCE COUNTY BUDGET

Magisterial District Court 53-3-01



Mission Statement

Lawrence County Magisterial Courts handle actions associated with traffic citations and non-traffic citations, the filing of criminal complaints, and hold proceedings on civil and landlord and tenant cases seeking up to \$12,000.00.

Departmental Goals

- Treating all people with dignity, courtesy, civility, and respect.
- Listening carefully, considering conscientiously, and deciding wisely.
- Applying the law with impartiality and integrity.
- Providing a forum that is fair, in a setting that is dignified.
- Recognizing the Court's responsibility to protect the rights of all citizens.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the proposed budget for Magisterial District Court 53-3-01 represents a 1.18% increase from the 2022 departmental budget. Additionally, departmental revenue is projected to decrease by 44.65% relative to the 2022 departmental budget.

Magisterial District Court 53-3-01 Expenses

Salary of Staff

This line item contains funding for the salaries of staff under Magisterial District Court 53-3-01. Staff positions include three judicial aides. All staff are represented by Teamsters. All staff members will receive a 2.25% cost of living adjustment, which is consistent with the COLAs in the County's union contracts. It should also be noted that the Magisterial Judge is a state employee and does not receive salary or benefits from Lawrence County. Any difference in salary amongst employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

| | |
|-------------------|-------------|
| 1. Judicial Aide: | \$37,881.85 |
| 2. Judicial Aide: | \$32,783.35 |
| 3. Judicial Aide: | \$32,783.35 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-------------------|----------|
| 1. Judicial Aide: | \$863.21 |
| 2. Judicial Aide: | \$854.96 |
| 3. Judicial Aide: | \$616.58 |

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

2023 LAWRENCE COUNTY BUDGET

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Staples

This line item has been merged with materials and supplies.

Postage

This line item includes \$10,600.00 for postage expenses, which is the historic allocation for departmental postage expense.

Subscription

Under this line item are the following subscriptions:

- \$50.00 for the PA Crimes Code 2023 Update; and
- \$50.00 for the PA Vehicles Law 2023 Update; and
- \$100.00 for the PA Bulletin; and
- \$125.00 for PA Landlord / Tenant; and
- \$150.00 for PA Rules of Court; and
- \$150.00 for PA Rules of Court Update.

Telephone and Internet

Included under this line item are the following:

- \$3,780.00 for office telephone lines and internet.

Water / Sewage

This line item contains funding for water and sewage expenses associated with the office of Magisterial District Court 53-3-01. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual water / sewage expenses incurred from 2017 through 2022 to project the necessary budget for water / sewage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Gas

This line item contains funding for gas expenses associated with the office of Magisterial District Court 53-3-01. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual gas expenses incurred from 2017 through 2022 to project the necessary budget for gas expense for the 2023 fiscal year.

Electric

This line item contains funding for electric expenses associated with the office of Magisterial District Court 53-3-01. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual electric expenses incurred from 2017 through 2022 to project the necessary budget for electric expense for the 2023 fiscal year.

Maintenance and Repair

This line item contains \$75.00 for Avon Fire Systems for routine maintenance of fire systems.

Equipment Lease

This line item contains \$981.00 for a supply agreement with Pitney Bowes.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$250.00 for miscellaneous training and seminars costs incurred by court employees.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Magisterial District 53-3-01 Revenues

Court Costs

This line item represents estimated revenue generated from Magisterial District 53-3-01 from miscellaneous court costs. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual cost revenues received from 2017 through 2022 to project receipts for cost revenues for the 2023 fiscal year.

Court Fines

This line item represents estimated revenue generated from Magisterial District 53-3-01 from miscellaneous court fines. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual fine revenues received from 2017 through 2022 to project receipts for fine revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Magisterial District Court 53-3-01 Expenses

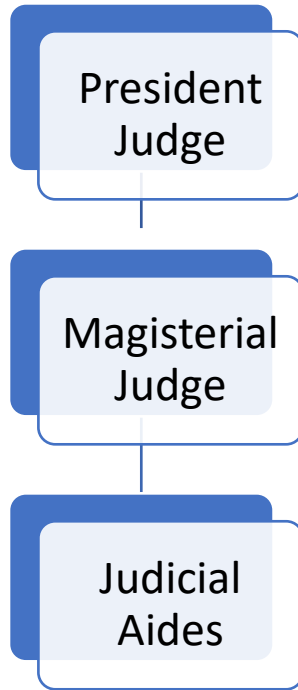
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Staff | 105,784.00 | 107,126.00 | 101,473.00 |
| Employee Insurance | 70,200.00 | 68,499.00 | 69,278.00 |
| FICA Expense | 8,093.00 | 8,196.00 | 7,763.00 |
| Unemployment | 927.00 | 885.00 | 879.00 |
| Materials and Supplies | 3,750.00 | 2,500.00 | 3,959.00 |
| Postage | 10,600.00 | 10,600.00 | 10,000.00 |
| Subscription | 625.00 | 625.00 | 100.00 |
| Telephone and Internet | 3,780.00 | 3,840.00 | 3,548.00 |
| Water / Sewage | 850.00 | 350.00 | 485.00 |
| Gas | 1,600.00 | 1,120.00 | 1,215.00 |
| Electric | 2,400.00 | 2,476.00 | 2,500.00 |
| Maintenance and Repair | 75.00 | - | - |
| Equipment Lease | 981.00 | 1,000.00 | 981.00 |
| Travel and Training | 250.00 | 250.00 | 250.00 |
| Contingency | 2,100.00 | 2,075.00 | 2,031.00 |
| Total Expenses | \$212,015.00 | \$209,542.00 | \$204,462.00 |

2023 Budget – Magisterial District Court 53-3-01 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| Court Costs | 28,000.00 | 50,000.00 | 60,000.00 |
| Court Fees | 750.00 | 1,945.00 | 2,120.00 |
| Total Revenues | \$28,750.00 | \$51,945.00 | \$62,120.00 |

2023 LAWRENCE COUNTY BUDGET

Magisterial District Court 53-3-02



Mission Statement

Lawrence County Magisterial Courts handle actions associated with traffic citations and non-traffic citations, the filing of criminal complaints, and hold proceedings on civil and landlord and tenant cases seeking up to \$12,000.00.

Departmental Goals

- Treating all people with dignity, courtesy, civility, and respect.
- Listening carefully, considering conscientiously, and deciding wisely.
- Applying the law with impartiality and integrity.
- Providing a forum that is fair, in a setting that is dignified.
- Recognizing the Court's responsibility to protect the rights of all citizens.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for Magisterial District Court 53-3-02 represents a 0.94% increase from the 2022 departmental budget. Additionally, departmental revenue is projected to increase by 20.20% relative to the 2022 departmental budget.

Magisterial District Court 53-3-02 Expenses

Salary of Staff

This line item contains funding for the salaries of staff under Magisterial District Court 53-3-02. Staff positions include four judicial aides. All staff are represented by Teamsters. All staff members will receive a 2.25% cost of living adjustment, which is consistent with the COLAs in the County's union contracts. It should also be noted that the Magisterial Judge is a state employee and does not receive salary or benefits from Lawrence County. Any difference in salary amongst employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

| | |
|-------------------|-------------|
| 1. Judicial Aide: | \$37,881.69 |
| 2. Judicial Aide: | \$37,881.69 |
| 3. Judicial Aide: | \$32,783.35 |
| 4. Judicial Aide: | \$32,783.35 |

As of November 30, 2022, the following employees are eligible for a County 2022 perfect attendance bonus payout:

| | |
|-------------------|----------|
| 1. Judicial Aide: | \$712.46 |
| 2. Judicial Aide: | \$712.46 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-------------------|------------|
| 1. Judicial Aide: | \$1,109.84 |
| 2. Judicial Aide: | \$284.99 |
| 3. Judicial Aide: | \$1,139.94 |
| 4. Judicial Aide: | \$616.58 |

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

2023 LAWRENCE COUNTY BUDGET

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes \$9,000.00 for postage expenses, which is the historic allocation for departmental postage expense.

Subscription

Under this line item are the following subscriptions:

- \$50.00 for the PA Crimes Code 2023 Update; and
- \$50.00 for the PA Vehicles Law 2023 Update; and
- \$100.00 for the PA Bulletin; and
- \$125.00 for PA Landlord / Tenant; and
- \$150.00 for PA Rules of Court; and
- \$150.00 for PA Rules of Court Update.

Telephone and Internet

Included under this line item are the following:

- \$12,000.00 for office telephone lines and internet access.

Electric

This line item contains funding for office electricity costs. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual electric expenses incurred from 2017 through 2022 to project the necessary budget for electric expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Maintenance and Repair

Included under this line item are the following:

- \$660.00 for snake traps; and
- \$572.74 for water filtration system maintenance; and
- \$1,000.00 for miscellaneous maintenance and repair expense.

Equipment Lease

This line item contains \$805.00 for a supply agreement with Pitney Bowes.

Association Dues

Included under this line item are the following:

- \$50.00 for membership in SCJAP.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$250.00 for costs associated with travel to the bank to make deposits.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Bank Charges

These are fees charged by banks and credit card companies for the convenience of allowing credit card payments. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual bank charge expenses incurred from 2017 through 2022 to project the necessary budget for bank charge expense for the 2023 fiscal year.

Magisterial District 53-3-02 Revenues

Court Costs

This line item represents estimated revenue generated from Magisterial District 53-3-02 from miscellaneous court costs. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual cost revenues received from 2017 through 2022 to project receipts for cost revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Court Fines

This line item represents estimated revenue generated from Magisterial District 53-3-02 from miscellaneous court fines. For 2023, the projected amount of revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual fine revenues received from 2017 through 2022 to project receipts for fine revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Magisterial District Court 53-3-02 Expenses

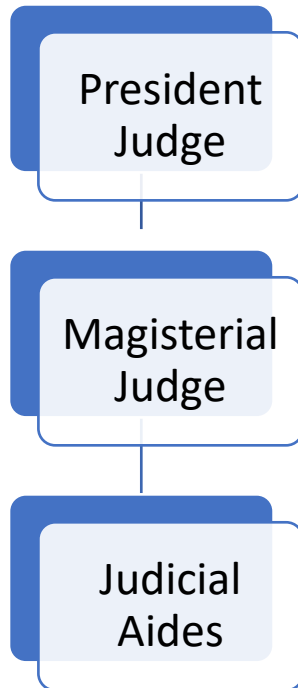
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Salary of Staff | 145,907.00 | 148,998.00 | 140,207.00 |
| Employee Insurance | 96,980.00 | 94,630.00 | 95,705.00 |
| FICA Expense | 11,162.00 | 11,399.00 | 10,726.00 |
| Unemployment | 1,236.00 | 1,180.00 | 879.00 |
| Materials and Supplies | 5,750.00 | 4,724.00 | 4,631.00 |
| Postage | 9,000.00 | 12,720.00 | 12,000.00 |
| Subscription | 625.00 | 625.00 | 100.00 |
| Telephone and Internet | 12,000.00 | 7,250.00 | 7,500.00 |
| Electric | 6,400.00 | 6,200.00 | 8,000.00 |
| Maintenance and Repair | 2,233.00 | 1,633.00 | 1,060.00 |
| Equipment Lease | 805.00 | 1,000.00 | 981.00 |
| Association Dues | 50.00 | 50.00 | 50.00 |
| Travel and Training | 250.00 | 250.00 | 500.00 |
| Contingency | 2,947.00 | 2,920.00 | 2,379.00 |
| Bank Charges | 2,250.00 | 1,250.00 | 1,329.00 |
| Total Expenses | \$297,595.00 | \$294,829.00 | \$286,047.00 |

2023 Budget – Magisterial District Court 53-3-02 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| Court Costs | 60,000.00 | 50,000.00 | 75,000.00 |
| Court Fees | 1,000.00 | 750.00 | 691.00 |
| Total Revenues | \$61,000.00 | \$50,750.00 | \$75,691.00 |

2023 LAWRENCE COUNTY BUDGET

Magisterial District Court 53-3-04



Mission Statement

Lawrence County Magisterial Courts handle actions associated with traffic citations and non-traffic citations, the filing of criminal complaints, and hold proceedings on civil and landlord and tenant cases seeking up to \$12,000.00.

Departmental Goals

- Treating all people with dignity, courtesy, civility, and respect.
- Listening carefully, considering conscientiously, and deciding wisely.
- Applying the law with impartiality and integrity.
- Providing a forum that is fair, in a setting that is dignified.
- Recognizing the Court's responsibility to protect the rights of all citizens.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for Magisterial District Court 53-3-04 represents a 17.01% increase from the 2022 departmental budget. Additionally, departmental revenue is projected to decrease by 16.39% relative to the 2022 departmental budget.

Magisterial District Court 53-3-04 Expenses

Salary of Staff

This line item contains funding for the salaries of staff under Magisterial District Court 53-3-04. Staff positions include four judicial aides. All staff are represented by Teamsters. All staff members will receive a 2.25% cost of living adjustment, which is consistent with the COLAs in the County's union contracts. It should also be noted that the Magisterial Judge is a state employee and does not receive salary or benefits from Lawrence County. Any difference in salary amongst employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

| | |
|-------------------|-------------|
| 1. Judicial Aide: | \$44,198.37 |
| 2. Judicial Aide: | \$32,783.35 |
| 3. Judicial Aide: | \$32,783.35 |
| 4. Judicial Aide: | \$32,783.35 |

As of November 30, 2022, the following employees are eligible for a County 2022 perfect attendance bonus payout:

| | |
|-------------------|----------|
| 1. Judicial Aide: | \$831.26 |
| 2. Judicial Aide: | \$616.46 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-------------------|------------|
| 1. Judicial Aide: | \$554.92 |
| 2. Judicial Aide: | \$801.55 |
| 3. Judicial Aide: | \$123.32 |
| 4. Judicial Aide: | \$1,080.64 |

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

2023 LAWRENCE COUNTY BUDGET

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes \$10,000.00 for postage expenses, which is the historic allocation for departmental postage expense.

Subscription

Under this line item are the following subscriptions:

- \$50.00 for the PA Crimes Code 2023 Update; and
- \$50.00 for the PA Vehicles Law 2023 Update; and
- \$100.00 for the PA Bulletin; and
- \$125.00 for PA Landlord / Tenant; and
- \$150.00 for PA Rules of Court; and
- \$150.00 for PA Rules of Court Update.

Telephone and Internet

Included under this line item are the following:

- \$4,440.00 for office telephone lines and internet access.

Water / Sewage

This line item contains funding for water and sewage expenses associated with the office of Magisterial District Court 53-3-04. Due to the recent office move, this line item is approximated based on the last bills received in the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Gas

This line item contains funding for gas expenses associated with the office of Magisterial District Court 53-3-04. Due to the recent office move, this line item is approximated based on the last bills received in the 2022 fiscal year.

Electric

This line item contains funding for electric expenses associated with the office of Magisterial District Court 53-3-04. Due to the recent office move, this line item is approximated based on the last bills received in the 2022 fiscal year.

Maintenance and Repair

Included under this line item are the following:

- \$6,380.40 for contracted janitorial services; and
- \$9,000.00 for miscellaneous maintenance and repair.

Land and Building Rental

This line item contains \$60,000.00 in land / building rental expense, which represents the full lease amount for the new magisterial district office building.

Equipment Lease

This line item contains \$805.00 for a supply agreement with Pitney Bowes.

Property Taxes

This line item contains funding to cover the property taxes associated with the new magisterial district justice office building. As the building is owned by a private developer and the County's lease agreement is triple net, the County is required to pay a portion of the property taxes associated with the building.

Association Dues

Included under this line item are the following:

- \$50.00 for membership in SCJAP.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$250.00 for miscellaneous training and seminars costs incurred by court employees; and
- \$500.00 for costs associated with travel to the bank to make deposits.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

2023 LAWRENCE COUNTY BUDGET

Bank Charges

These are fees charged by banks and credit card companies for the convenience of allowing credit card payments. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual bank charge expenses incurred from 2017 through 2022 to project the necessary budget for bank charge expense for the 2023 fiscal year.

Magisterial District 53-3-04 Revenues

Court Costs

This line item represents estimated revenue generated from Magisterial District 53-3-04 from miscellaneous court costs. For 2023, the projected amount of revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual cost revenues received from 2017 through 2022 to project receipts for cost revenues for the 2023 fiscal year.

Court Fines

This line item represents estimated revenue generated from Magisterial District 53-3-04 from miscellaneous court fines. For 2023, the projected amount of revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual fine revenues received from 2017 through 2022 to project receipts for fine revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Magisterial District Court 53-3-04 Expenses

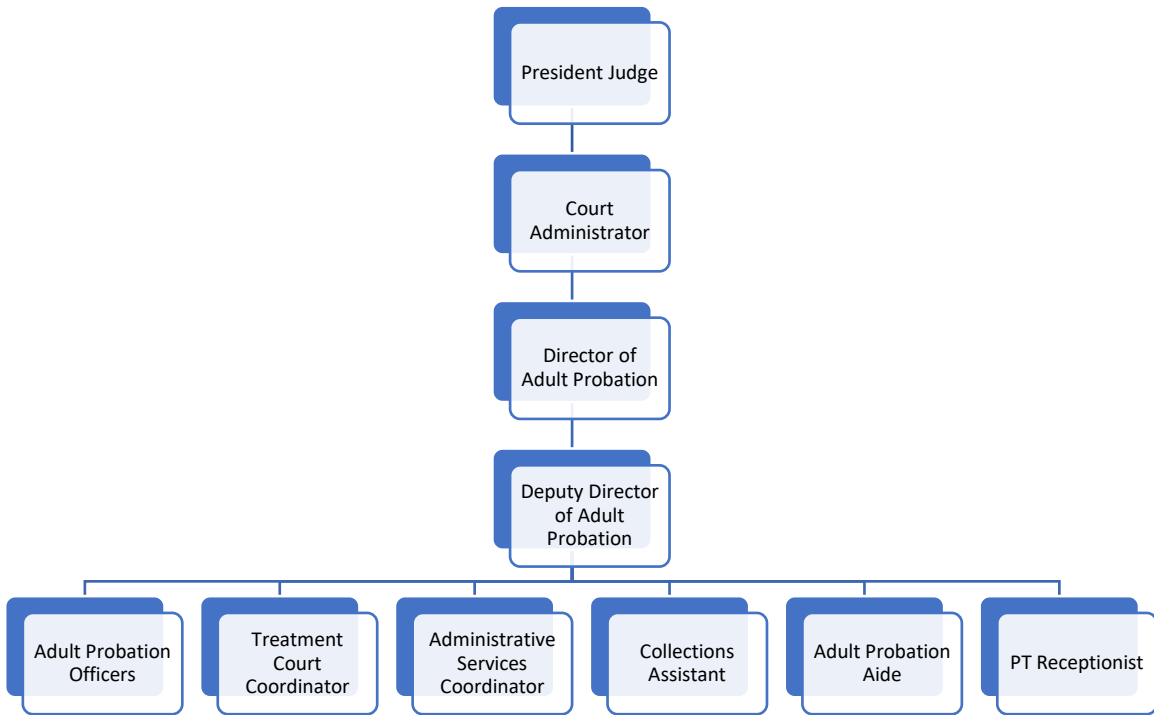
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------|---------------------|---------------------|---------------------|
| Salary of Staff | 146,557.00 | 148,509.00 | 140,821.00 |
| Employee Insurance | 96,980.00 | 94,630.00 | 95,705.00 |
| FICA Expense | 11,212.00 | 11,361.00 | 10,773.00 |
| Unemployment | 1,236.00 | 1,180.00 | 1,800.00 |
| Materials and Supplies | 6,100.00 | 3,570.00 | 3,500.00 |
| Postage | 10,000.00 | 14,840.00 | 14,000.00 |
| Subscription | 625.00 | 625.00 | 100.00 |
| Telephone and Internet | 4,440.00 | 5,400.00 | 6,500.00 |
| Water / Sewage | 3,060.00 | - | 2,038.00 |
| Gas | 4,800.00 | - | 1,722.00 |
| Electric | 4,800.00 | - | 2,924.00 |
| Hauling Refuse | 1,200.00 | - | - |
| Maintenance and Repair | 15,381.00 | 250.00 | 775.00 |
| Land and Building Rental | 60,000.00 | 45,000.00 | 15,000.00 |
| Equipment Lease | 805.00 | 1,000.00 | 981.00 |
| Property Taxes | 16,102.00 | - | - |
| Association Dues | 50.00 | 50.00 | 50.00 |
| Travel and Training | 750.00 | 750.00 | 500.00 |
| Contingency | 3,916.00 | 3,347.00 | 3,022.00 |
| Bank Charges | 6,250.00 | 7,500.00 | 5,250.00 |
| Total Expenses | \$395,516.00 | \$338,012.00 | \$305,461.00 |

2023 Budget – Magisterial District Court 53-3-04 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| Court Costs | 50,000.00 | 60,000.00 | 67,911.00 |
| Court Fees | 1,000.00 | 1,000.00 | 2,000.00 |
| Total Revenues | \$51,000.00 | \$61,000.00 | \$69,911.00 |

2023 LAWRENCE COUNTY BUDGET

Office of Adult Probation



Mission Statement

To protect and serve the public through the prevention of criminal behavior, challenging offenders to discover their accountability to others and to restore themselves to their communities.

Departmental Goals

- Supervise adults who have been placed on probation or parole by the Lawrence County Court of Common Pleas.
- Improve the lives of those supervised by assisting them in their reintegration into society.
- Protect the communities of Lawrence County through the prevention of criminal behavior.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of Adult Probation represents a 4.80% increase from the 2022 departmental budget. At the same time, departmental revenues are projected decrease by 5.70% relative to 2022.

Office of Adult Probation Expenses

Salary of Chief Adult Probation Officer

This line item contains funding for the salary of the Chief Adult Probation Officer. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

- | | |
|-----------------------------------|-------------|
| 1. Chief Adult Probation Officer: | \$77,504.22 |
|-----------------------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|-----------------------------------|------------|
| 1. Chief Adult Probation Officer: | \$1,050.00 |
|-----------------------------------|------------|

Salary of Staff

This line item contains the salaries of support staff for the Office of Adult Probation. This includes an administrative services coordinator, a collections assistant, and five probation officer aide positions. The five probation officer aide positions are represented by Teamsters and will receive a 2.25% cost of living adjustment as determined by the County's collective bargaining agreement with Teamsters. The administrative services coordinator and the collections assistant are both non-union positions and will receive a 2.25% cost of living adjustment.

The following salaries are associated with each employee under this line item:

- | | |
|--------------------------------|-------------|
| 1. Admin Services Coordinator: | \$47,571.56 |
| 2. Collections Assistant: | \$36,346.81 |
| 3. Probation Officer Aide: | \$34,103.01 |
| 4. Probation Officer Aide: | \$34,103.01 |
| 5. Probation Officer Aide: | \$31,720.17 |
| 6. Probation Officer Aide: | \$31,720.15 |
| 7. Probation Officer Aide: | \$31,720.15 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|----------------------------|----------|
| 1. Probation Officer Aide: | \$577.26 |
| 2. Probation Officer Aide: | \$769.68 |
| 3. Probation Officer Aide: | \$835.21 |
| 4. Probation Officer Aide: | \$596.58 |

2023 LAWRENCE COUNTY BUDGET

Temporary and Part Time Employees

This line item contains funding for a part time collections aide position. The position is budgeted for 1,456 hours at a wage of \$11.23.

Salary of Overtime

This line item contains overtime funding for employees under the Office of Adult Probation. For the 2023 fiscal year, the amount of funding in this line item has been marginally increased due to the request of the department head.

Salary of Probation Officers

This line item contains funding for the salaries of nine Adult Probation Officers, the Deputy Director of APO, a treatment court coordinator, and an intermediate punishment coordinator. The probation officers and intermediate punishment coordinator are represented by Teamsters and will receive raises as determined by the County's collective bargaining agreement. The deputy director and treatment court coordinator are non-union positions and will receive a 2.25% cost of living adjustment.

The following salary is associated with each employee under this line item:

| | |
|--|-------------|
| 1. Deputy Director of Adult Probation: | \$67,348.50 |
| 2. Treatment Court Coordinator: | \$57,727.28 |
| 3. IP Coordinator: | \$54,520.21 |
| 4. APO Probation Officer 2: | \$43,187.23 |
| 5. APO Probation Officer 2: | \$43,187.23 |
| 6. APO Probation Officer 2: | \$43,187.23 |
| 7. APO Probation Officer 2: | \$40,805.00 |
| 8. APO Probation Officer 2: | \$40,805.00 |
| 9. APO Probation Officer 2: | \$40,805.00 |
| 10. APO Probation Officer 2: | \$40,805.00 |
| 11. APO Probation Officer 1: | \$39,463.25 |
| 12. APO Probation Officer 1: | \$39,463.25 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|--|------------|
| 1. Deputy Director of Adult Probation: | \$75.00 |
| 2. Treatment Court Coordinator: | \$1,050.00 |
| 3. IP Coordinator: | \$1,025.40 |
| 4. APO Probation Officer 2: | \$1,137.15 |
| 5. APO Probation Officer 2: | \$974.70 |
| 6. APO Probation Officer 2: | \$1,137.15 |
| 7. APO Probation Officer 2: | \$767.44 |
| 8. APO Probation Officer 2: | \$296.88 |
| 9. APO Probation Officer 2: | \$74.22 |

2023 LAWRENCE COUNTY BUDGET

10. APO Probation Officer 2: 445.33

The following employers are eligible for an education bonus, as defined in the collective bargaining agreement with Teamsters:

1. APO Probation Officer 2: \$500.00

Additional supplemental allocation amounts, as determined by the collective bargaining agreement with Teamsters, are as follows:

1. On Call Compensation: \$10,400.00

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For the 2023 fiscal year, the budget has been held constant to 2022 budget figures at the request of the department head.

Postage

This line item contains funding for postage costs incurred by the department. For 2023, the amount of funding in this line item was determined through the use of power trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Uniforms

Included under this line item are the following uniform expenses, which are mandated by the County's CBA:

- \$5,400.00 for probation officer uniforms, at \$450.00 per officer; and
- \$1,100.00 for probation aide uniforms, at \$220.00 per aide; and
- \$1,500.00 for uniforms for new hires.

Interpreter

This line item contains funding for interpreters, should the need arise for interpretation services. For the 2023 fiscal year, all interpreter costs have been moved to the budget for the Court of Common Pleas.

Telephone and Internet

Included under this line item are the following:

- \$6,180.00 for office telephone lines; and
- \$1,800.00 for cell phones for individuals on parole; and
- \$540.00 for a cell phone allowance for the Chief Adult Probation Officer; and
- \$540.00 for a cell phone allowance for the Deputy Director of APO; and
- \$540.00 for a cell phone allowance for the IPP Coordinator; and
- \$540.00 for a cell phone allowance for the Treatment Court Coordinator; and
- \$6,480.00 for cell phone allowances for probation officers; and
- \$1,440.00 for the department's share of USA Choice internet subscription costs.

The County provides a monetary cell phone allowance for certain positions in lieu of providing a County-issued cell phone.

Gas

This line item contains funding for gas expenses associated with the Adult Probation building. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual gas expenses incurred from 2017 through 2022 to project the necessary budget for gas expense for the 2023 fiscal year.

Electric

This line item contains funding for electric expenses associated with the Adult Probation building. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual electric expenses incurred from 2017 through 2022 to project the necessary budget for electric expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Hauling Refuse

This line item contains funding for hauling refuse expenses associated with the Adult Probation building. For the 2023 fiscal year, the budget for hauling refuse was set at the request of the department head.

Maintenance and Repair

Included under this line item are the following expenses:

- \$1,200.36 for a maintenance agreement with De Lage Landen for office copiers; and
- \$5,500.00 for maintenance agreement with the Pennsylvania Police Chiefs' Association for the office fingerprint system; and
- \$180.00 for Karski Alam Systems for office fire alarms; and
- \$1,050.00 for document shredding from Shred It; and
- \$1,000.00 for miscellaneous maintenance and repair expense.

Vehicle Expense

This line item contains funding for miscellaneous vehicle expenses, including fuel and maintenance services. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Equipment Lease

Included under this line item are the following expenses:

- \$337.00 for a supply agreement with Pitney Bowes for postage supplies; and

Drug Testing

This line item contains funding for drug testing for individuals on parole or probation. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual drug testing expenses incurred from 2017 through 2022 to project the necessary budget for drug testing expense for the 2023 fiscal year.

Association Dues

Included under this line item are the following association dues:

- \$1,265.00 for membership in the County Chief Adult Probation and Parole Officers Association of Pennsylvania; and
- \$120.00 for membership in the Castlewood Rod and Gun Club for firearms training; and
- \$50.00 for membership dues in the state association for the Chief Adult Probation Officer; and
- \$20.00 for membership dues in the state association for the Deputy Director of APO.

2023 LAWRENCE COUNTY BUDGET

Community Service Insurance

This line item contains \$900.00 in funding for community service insurance. For the 2023 fiscal year, the budget figure was set by request of the department head.

Travel and Training

This line item contains funding for travel and training expenses incurred by the department. Due to increased in-person meetings coming out of the COVID-19 pandemic, this line item has been increased at the request of the department head.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

House Arrest Monitoring

This line item contains funding for house arrest monitoring technology and contracts. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual house arrest monitoring expenses incurred from 2017 through 2022 to project the necessary budget for house arrest monitoring expense for the 2023 fiscal year.

Office of Adult Probation Revenues

Grant-in-Aid

This line item is for grant revenue received from the Commonwealth of Pennsylvania to assist in defraying the costs associated with the Office of Adult Probation. For 2023, the projected revenue figure for Grant-in-Aid receipts was based on prior year allocations.

IPP Funding

This line item is for funding received in conjunction with probation with restrictive conditions and house arrest cases. Due to a lack of state funding in recent years, this line item has been eliminated in the 2023 budget.

APO Local Supervision Income

This line item is funding receiving from the APO Administrative Fund to offset costs related to the administration of the Office of Adult Probation. The amount of funding budgeted for the 2023 fiscal year is based on conversations with the President Judge.

APO State Supervision Income

This line item is for state supervision income received from the Commonwealth of Pennsylvania. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual state supervision revenues received from 2017 through 2022 to project receipts for state supervision revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Drug Testing

This line item is for reimbursement revenues received in conjunction with drug testing for individuals on parole or probation. For 2023, the projected amount of revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual drug testing revenues received from 2017 through 2022 to project receipts for drug testing revenues for the 2023 fiscal year.

Restitution

This line item is for revenue received from court ordered restitution. For the 2023 fiscal year, the projected revenue figure was based on a conservative estimate due to significantly decreasing revenue figures in prior years.

Electronic Monitoring

This is revenue received from reimbursement from individuals on parole and probation for their electronic monitoring costs. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual electronic monitoring revenues received from 2017 through 2022 to project receipts for revenue monitoring revenues for the 2023 fiscal year.

Record Search

This line item is for revenue received from record searches. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual records search revenues received from 2017 through 2022 to project receipts for records search revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of Adult Probation Expenses

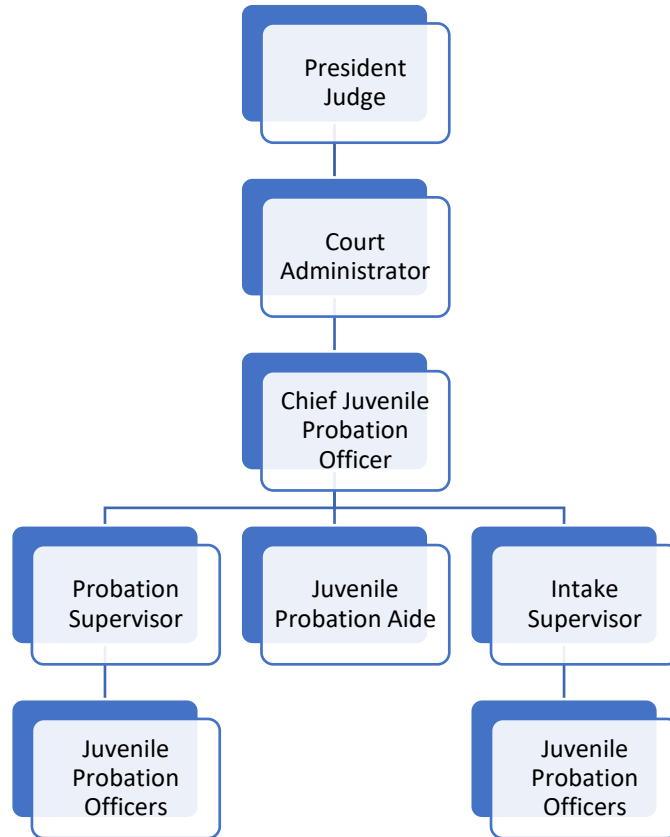
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Salary of APO Director | 78,555.00 | 76,849.00 | 75,707.00 |
| Salary of Staff | 250,064.00 | 247,605.00 | 243,421.00 |
| Temp / Part Time Staff | 16,347.00 | 16,031.00 | 2,698.00 |
| Salary of Overtime | 3,000.00 | 2,000.00 | 1,095.00 |
| Salary of Probation Officers | 569,188.00 | 565,200.00 | 544,504.00 |
| Employee Insurance | 400,955.00 | 345,286.00 | 313,749.00 |
| FICA Expense | 70,162.00 | 69,438.00 | 66,359.00 |
| Unemployment | 7,725.00 | 7,375.00 | 7,325.00 |
| Materials and Supplies | 15,000.00 | 15,000.00 | 18,769.00 |
| Postage | 1,000.00 | 1,272.00 | 3,402.00 |
| Uniforms | 8,000.00 | 7,780.00 | 7,780.00 |
| Interpreter | - | - | 500.00 |
| Telephone and Internet | 18,060.00 | 16,012.00 | 14,665.00 |
| Gas | 2,100.00 | 2,000.00 | 1,700.00 |
| Electric | 4,000.00 | 3,483.00 | 3,974.00 |
| Hauling Refuse | 3,025.00 | 2,025.00 | 2,448.00 |
| Maintenance and Repair | 9,431.00 | 8,931.00 | 8,531.00 |
| Vehicle Expense | 1,400.00 | 2,508.00 | 2,575.00 |
| Equipment Lease | 337.00 | 937.00 | 315.00 |
| Drug Testing | 300.00 | 425.00 | 469.00 |
| Association Dues | 1,455.00 | 1,455.00 | 1,455.00 |
| Community Service Insurance | 900.00 | 850.00 | 800.00 |
| Travel and Training | 9,500.00 | 5,902.00 | 5,000.00 |
| Contingency | 15,331.00 | 14,062.00 | 13,977.00 |
| House Arrest Monitoring | 62,500.00 | 65,000.00 | 65,000.00 |
| Total Expenses | \$1,548,335.00 | \$1,477,426.00 | \$1,406,218.00 |

2023 Budget – Office of Adult Probation Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Grant-in-Aid | 46,000.00 | 46,000.00 | 46,000.00 |
| IPP Revenue | - | - | 60,000.00 |
| APO Local Supervision Income | 100,000.00 | 60,000.00 | - |
| APO State Supervision Income | 80,000.00 | 100,000.00 | 100,000.00 |
| Drug Testing | 1,250.00 | 1,600.00 | 2,054.00 |
| Restitution | 7,000.00 | 45,000.00 | 40,000.00 |
| Electronic Monitoring | 70,000.00 | 70,000.00 | 104,775.00 |
| Record Search | 7,750.00 | 8,250.00 | 10,000.00 |
| Total Revenues | \$312,000.00 | \$330,850.00 | \$362,829.00 |

2023 LAWRENCE COUNTY BUDGET

Office of Juvenile Probation



Mission Statement

To preserve the unity of family whenever possible or to provide another alternative permanent family when the unity of the family cannot be maintained; to provide for the care, protection, safety, and wholesome mental and physical development of children coming under the purview of the Office of Juvenile Probation.

Departmental Goals

- Supervise juveniles who have been placed on probation or parole by the Lawrence County Court of Common Pleas.
- Employ evidence-based practices and use the least restrictive intervention that is consistent with the protection of the community, the imposition of accountability for offenses committed, and the rehabilitation, supervision, and treatment needs of the child.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of Juvenile Probation represents a 1.59% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 8.23% relative to the 2022 departmental budget.

Office of Juvenile Probation Expenses

Salary of Chief Juvenile Probation Officer

This line item contains funding for the salary of the Chief Juvenile Probation Officer. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

1. Chief Juvenile Probation Officer: \$79,459.62

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Chief Juvenile Probation Officer: \$450.00

Salary of Staff

This line item contains the salaries of support staff for the Office of Juvenile Probation. This includes one probation officer aide position, which is represented by Teamsters. Union members will receive salary increases which conform to requirements in the County's collective bargaining agreements.

The following salaries are associated with each employee under this line item:

1. Probation Officer Aide: \$31,720.17

Additionally, as of October 31, 2021, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Probation Officer Aide: \$29.83

Temporary and Part Time Employees

There is no anticipated temporary or part time employee expense needed for the 2023 fiscal year.

Salary of Overtime

This line item contains overtime funding for employees under the Office of Juvenile Probation. For the 2023 fiscal year, the amount of budgeted funding was determined by taking a three-year average of actual overtime expenses incurred from 2020 through 2022.

2023 LAWRENCE COUNTY BUDGET

Salary of Probation Officers

This line item contains funding for the salaries of six Juvenile Probation Officers, a deputy chief, and a supervisor. The probation officers are represented by Teamsters and will receive raises as determined by the County's collective bargaining agreement. The deputy chief and supervisor are non-union positions and will receive a 2.25% cost of living adjustment.

The following salary is associated with each employee under this line item:

| | |
|-----------------------------|-------------|
| 1. Deputy Chief: | \$67,711.67 |
| 2. Supervisor: | \$57,986.74 |
| 3. JPO Probation Officer 2: | \$43,187.23 |
| 4. JPO Probation Officer 2: | \$43,187.21 |
| 5. JPO Probation Officer 2: | \$43,187.23 |
| 6. JPO Probation Officer 2: | \$43,187.23 |
| 7. JPO Probation Officer 2: | \$40,804.38 |
| 8. JPO Probation Officer 1: | \$39,463.25 |

As of November 30, 2022, the following employees are eligible for a County 2022 perfect attendance bonus payout:

| | |
|-----------------------------|----------|
| 1. JPO Probation Officer 1: | \$742.21 |
|-----------------------------|----------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-----------------------------|------------|
| 1. Deputy Chief: | \$1,050.00 |
| 2. Supervisor: | \$1,050.00 |
| 3. JPO Probation Officer 2: | \$153.49 |
| 4. JPO Probation Officer 1: | \$445.33 |
| 5. JPO Probation Officer 2: | \$1,137.15 |
| 6. JPO Probation Officer 2: | \$649.80 |

Additional supplemental allocation amounts, as determined by the collective bargaining agreement with Teamsters, are as follows:

| | |
|--------------------------|-------------|
| 1. On Call Compensation: | \$10,400.00 |
|--------------------------|-------------|

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

2023 LAWRENCE COUNTY BUDGET

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes funding for postage expenses incurred by the department. For the 2023 fiscal year, the budgeted amount of postage was set at the request of the department head.

Uniforms

Included under this line item are the following uniform expenses, which are mandated by the County's CBA:

- \$4,050.00 for probation officer uniforms, at \$450.00 per officer; and
- \$220.00 for probation aide uniforms, at \$220.00 per aide; and
- \$1,000.00 for uniforms for new hires.

Telephone and Internet

Included under this line item are the following:

- \$2,580.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Chief Juvenile Probation Officer; and
- \$540.00 for a cell phone allowance for the Deputy Chief; and
- \$540.00 for a cell phone allowance for the Supervisor; and
- \$3,240.00 for cell phone allowances for probation officers; and
- \$600.00 for the department's share of USA Choice internet subscription costs.

The County provides a monetary cell phone allowance for certain positions in lieu of providing a County-issued cell phone.

2023 LAWRENCE COUNTY BUDGET

Maintenance and Repair

Included under this line item are the following expenses:

- \$1,840.69 for a maintenance agreement with De Lage Landen for office copiers; and
- \$928.40 for a maintenance agreement with Direct Image Printers for office printers.

Vehicle Expense

This line item contains funding for miscellaneous vehicle expenses, including fuel and maintenance services. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

Included under this line item are the following expenses:

- \$337.00 for a supply agreement with Pitney Bowes for postage supplies; and
- \$1,380.00 for a maintenance agreement with De Lage Landen for office copiers.

Association Dues

Included under this line item are the following association dues:

- \$300.00 for membership in the Council of Chief Juvenile Probation Officers; and
- \$450.00 for membership at Castlewood Range.

Travel and Training

This line item contains funding for travel and training expenses incurred by the department. Due to increased in-person meetings coming out of the COVID-19 pandemic, this line item has been increased at the request of the department head.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

2023 LAWRENCE COUNTY BUDGET

JPO Garden

This line item contains funding for expenses incurred in the maintenance and development of the juvenile probation garden. The Office of Juvenile Probation utilizes this garden for juveniles' court mandated community service hours. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual garden expenses incurred from 2017 through 2022 to project the necessary budget for garden expense for the 2023 fiscal year.

Office of Juvenile Probation Revenues

Title IV-E Admin Claim

This line item accounts for Title IV-E administrative claim revenue generated by departmental activities. For 2023, the projected amount of revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual admin claim revenues received from 2017 through 2022 to project receipts for admin claim revenues for the 2023 fiscal year.

Social Security

This line item accounts for revenue received by the Office of Juvenile Probation with regards to juvenile social security payments. In the past year, the Office of Juvenile Probation has significantly increased their efforts to collect on social security with this increase in collections being reflected in the 2023 budget.

Foster Income

This line item accounts for foster revenue generated by the Office of Juvenile Probation. The budgeted figure for the 2023 fiscal year is based on prior year collections.

Grant-in-Aid

This line item is for grant revenue received from the Commonwealth of Pennsylvania to assist in defraying the costs associated with the Office of Juvenile Probation. This revenue has been historically constant and the amount received is not anticipated to deviate from prior years.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of Juvenile Probation Expenses

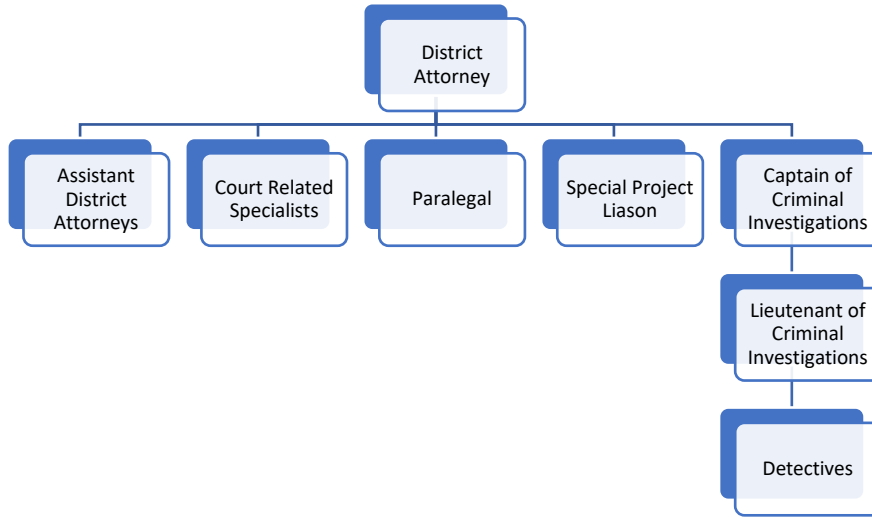
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Salary of JPO Director | 79,910.00 | 78,762.00 | 76,189.00 |
| Salary of Staff | 31,750.00 | 32,240.00 | 31,023.00 |
| Temp / Part Time Staff | - | - | 2,500.00 |
| Salary of Overtime | 5,571.00 | 5,000.00 | 11,000.00 |
| Salary of Probation Officers | 394,343.00 | 391,845.00 | 380,092.00 |
| Employee Insurance | 210,163.00 | 205,041.00 | 207,197.00 |
| FICA Expense | 39,136.00 | 38,851.00 | 38,313.00 |
| Unemployment | 3,399.00 | 3,540.00 | 3,223.00 |
| Materials and Supplies | 4,500.00 | 3,500.00 | 4,049.00 |
| Postage | 265.00 | 245.00 | 258.00 |
| Uniforms | 5,270.00 | 5,270.00 | 5,270.00 |
| Telephone and Internet | 8,040.00 | 8,100.00 | 7,180.00 |
| Maintenance and Repair | 2,770.00 | 2,770.00 | 2,770.00 |
| Vehicle Expense | 3,000.00 | 2,113.00 | 3,000.00 |
| Land / Building Rent | - | 6.00 | 6.00 |
| Equipment Lease | 1,717.00 | 1,717.00 | 315.00 |
| Association Dues | 750.00 | 300.00 | 300.00 |
| Travel and Training | 3,115.00 | 2,190.00 | 2,000.00 |
| Contingency | 7,950.00 | 7,825.00 | 5,258.00 |
| JPO Garden | 1,200.00 | 1,000.00 | 956.00 |
| Total Expenses | \$802,849.00 | \$790,315.00 | \$780,899.00 |

2023 Budget – Office of Juvenile Probation Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|---------------------|---------------------|---------------------|
| Title IV-E Admin Claim | 1,750.00 | 1,600.00 | 1,450.00 |
| Social Security | 8,000.00 | - | - |
| Foster Income | 5,000.00 | - | - |
| Grant-in-Aid | 158,104.00 | 158,104.00 | 158,104.00 |
| Total Revenues | \$172,854.00 | \$159,704.00 | \$159,554.00 |

2023 LAWRENCE COUNTY BUDGET

Office of the District Attorney



Mission Statement

The mission of the Lawrence County District Attorney’s Office is to pursue justice and protect the people of the County of Lawrence and the Commonwealth of Pennsylvania by aggressively and fairly prosecuting those who violate the law.

Departmental Goals

- Serve as the public prosecutor and chief law enforcement officer of Lawrence County.
- Investigate and prosecute all cases alleging criminal conduct.
- Manage the County’s victim witness program to ensure victims of crimes are afforded every protection under the law.
- Coordinate with law enforcement officers on a countywide basis to prevent and mitigate criminal actions taken against the people of Lawrence County and the Commonwealth of Pennsylvania.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the proposed budget for the Office of the District Attorney represents an 6.16% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 38.38% relative to 2022 levels.

Office of the District Attorney Expenses

Salary of District Attorney

This line item contains funding for the salary of the District Attorney. The District Attorney's salary is set by Pennsylvania Law.

The following salaries are associated with each employee under this line item:

- | | |
|-----------------------|--------------|
| 1. District Attorney: | \$209,848.00 |
|-----------------------|--------------|

Salary of Staff

This line item contains the salaries of the District Attorney's staff. This includes eight members of the District Attorney's Special Investigation Unit, which are represented by their own union, two court related specialists and a paralegal, which are represented by Teamsters, and a special project liaison and HIDTA Commander. Union members will receive salary increases which conform to requirements in the County's collective bargaining agreements, whereas non-union employees will receive a 2.25% increase in salary. Any difference between salaries for employees filling the same position is due to seniority.

The following salaries are associated with each employee under this line item:

- | | |
|------------------------------|-------------|
| 1. HIDTA Commander: | \$66,462.50 |
| 2. Special Project Liaison: | \$58,426.25 |
| 3. Paralegal: | \$40,900.00 |
| 4. Court Related Specialist: | \$37,326.46 |
| 5. Court Related Specialist: | \$31,720.17 |
| 6. Captain: | \$58,266.04 |
| 7. Captain: | \$58,266.04 |
| 8. Sergeant: | \$50,470.00 |
| 9. Detective: | \$47,992.86 |
| 10. Detective: | \$47,992.86 |
| 11. Detective: | \$47,992.86 |
| 12. Detective: | \$47,992.86 |
| 13. Detective: | \$47,992.86 |

As of November 30, 2022, the following employees are eligible for a County 2022 perfect attendance bonus payout:

- | | |
|------------------------------|----------|
| 1. Court Related Specialist: | \$702.02 |
| 2. Court Related Specialist: | \$596.58 |

2023 LAWRENCE COUNTY BUDGET

3. Paralegal: \$850.96

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|------------------------------|------------|
| 1. Paralegal: | \$1,230.77 |
| 2. Captain: | \$1,087.86 |
| 3. Detective: | \$358.42 |
| 4. Court Related Specialist: | \$119.32 |
| 5. HIDTA Commander: | \$300.00 |
| 6. Special Project Liaison: | \$1,050.00 |
| 7. Court Related Specialist: | \$842.42 |
| 8. Detective: | \$537.64 |
| 9. Captain: | \$1,740.58 |
| 10. Sergeant: | \$3,392.32 |
| 11. Detective: | \$179.21 |
| 12. Detective: | \$179.21 |

Additional supplemental allocation amounts, as determined by the collective bargaining agreement with Teamsters, are as follows:

| | |
|-------------------------------|-------------|
| 1. On Call Compensation: | \$13,000.00 |
| 2. Officer-in-Charge Stipend: | \$80.00 |

Temporary and Part Time Employees

This line item contains funding for one part time receptionist positions for the Office of the District Attorney.

Salary of Overtime

This line item contains overtime funding for members of the Office of the District Attorney. Predominantly, this line item is utilized by detectives. For the 2023 fiscal year, this line item has been reduced due to the County's ability to offset certain overtime costs associated with drug enforcement work to a variety of federal funding sources.

Salary of Assistant District Attorneys

This line item contains funding for the salaries of Assistant District Attorneys. For 2023, the department will remain at a constant staffing level of six Assistant District Attorneys, which are non-union positions. Each ADA will receive a 2.25% increase in salary.

The following salary is associated with each employee under this line item:

| | |
|-----------------------------------|-------------|
| 1. Assistant District Attorney 1: | \$95,025.49 |
| 2. Assistant District Attorney 2: | \$91,284.49 |
| 3. Assistant District Attorney 3: | \$87,709.87 |
| 4. Assistant District Attorney 4: | \$73,084.33 |
| 5. Assistant District Attorney 5: | \$71,604.48 |

2023 LAWRENCE COUNTY BUDGET

6. Assistant District Attorney 6: \$62,577.00

Additionally, as November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-----------------------------------|------------|
| 1. Assistant District Attorney 1: | \$1,050.00 |
| 2. Assistant District Attorney 2: | \$1,050.00 |
| 3. Assistant District Attorney 3: | \$1,050.00 |
| 4. Assistant District Attorney 4: | \$300.00 |
| 5. Assistant District Attorney 5: | \$1,050.00 |
| 6. Assistant District Attorney 6: | \$1,050.00 |

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters and Detective's Union members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the budget figure was determined by a three-year average of actual materials and supplies expenses incurred from 2020 through 2022.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Subscription

Included under this line item are the following subscription expenses for the 2023 fiscal year:

- \$1,500.00 for copies of PA Criminal Justice 2023 for ADAs.

Uniforms

This line item contains \$4,050.00 in funding for detective uniform allowances, as mandated by the collective bargaining agreement. The County is required to provide \$450.00 for each detective for a uniform allowance each year.

Witness Fees

This line item contains funding to cover the costs associated with expert witnesses, including expert fees and travel expenses. For the 2023 fiscal year, funding is held constant to the 2022 fiscal year per conversations with the District Attorney.

Transcripts

This line item contains funding for the costs associated with procuring transcripts from the Court of Common Pleas. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual transcript expenses incurred from 2017 through 2022 to project the necessary budget for transcript expense for the 2023 fiscal year.

Telephone and Internet

Included under this line item are the following:

- \$8,400.00 for office telephone lines; and
- \$1,800.00 for the department's share of USA Choice internet subscription costs.

Maintenance and Repair

Included under this line item are the following expenses:

- \$532.68 for a maintenance agreement with De Lage Landen for office copiers; and
- \$3,708.24 for a maintenance agreement with Direct Image Printers for office printers; and
- \$3,000.00 for miscellaneous maintenance and repair expenses.

Vehicle Expense

This line item contains funding for miscellaneous vehicle expenses, including fuel and maintenance services. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

Included under this line item are the following expenses:

- \$337.00 for a supply agreement with Pitney Bowes for postage supplies; and
- \$1,164.00 for a maintenance agreement with De Lage Landen for office copiers.

Criminal Investigation

This line item contains County funding for miscellaneous expenses incurred by the Criminal Investigative Division.

Toxicology

This line item contains funding for toxicology reports required by the Office of the District Attorney for criminal prosecutions. The line item funding for the 2023 budget is based on conversation with the District Attorney.

Association Dues

Included under this line item are the following association dues:

- \$6,250.00 for membership in the Pennsylvania District Attorneys' Association; and
- \$277.75 for the District Attorney's state attorney registration; and
- \$1,666.50 for ADA state attorney registrations; and
- \$785.00 for membership to the Lawrence County Bar Association.

Travel and Training

This line item contains funding for travel and training expenses incurred by the department. Due to increased in-person meetings coming out of the COVID-19 pandemic, this line item has been increased at the request of the department head.

Travel Expense Prisoner

This line item funds prisoner transport as required by the Office of the District Attorney. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual prisoner transportation expenses incurred from 2017 through 2022 to project the necessary budget for prisoner transportation expense for the 2023 fiscal year.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

2023 LAWRENCE COUNTY BUDGET

Office of the District Attorney Revenues

District Attorney Salary Reimbursement

This line item is for the District Attorney's salary reimbursement through the Commonwealth of Pennsylvania. The commonwealth provides 65% reimbursement to counties to contribute to the cost of the District Attorney's salary.

STOP Grant

This line item is for funding received from Arise in conjunction with the prosecution of domestic abuse crimes. The projected amount of funding is determined through prior year receipts.

Federal Forfeiture Funds

This line item is for reimbursement revenues received from the District Attorney's federal forfeiture account. Since there is no historical basis for the amount of reimbursement revenue received from this fund, this line item is being projected at \$0.00 and a budget amendment will be necessary if and when reimbursement revenue is received.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the District Attorney Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------|-----------------------|-----------------------|-----------------------|
| Salary of District Attorney | 209,848.00 | 196,119.00 | 185,665.00 |
| Salary of Staff | 668,050.00 | 595,719.00 | 488,287.00 |
| Temp / Part Time | 14,101.00 | 30,583.00 | 29,820.00 |
| Salary of Overtime | 35,000.00 | 20,000.00 | 35,000.00 |
| Salary of ADAs | 486,836.00 | 475,046.00 | 469,070.00 |
| Employee Insurance | 387,122.00 | 383,120.00 | 360,744.00 |
| FICA Expense | 108,159.00 | 100,787.00 | 92,400.00 |
| Unemployment | 7,107.00 | 6,785.00 | 6,153.00 |
| Materials and Supplies | 10,692.00 | 10,000.00 | 6,587.00 |
| Postage | 1,800.00 | 1,723.00 | 1,860.00 |
| Subscription | 1,560.00 | 1,500.00 | 1,500.00 |
| Uniforms | 4,050.00 | 3,600.00 | 3,150.00 |
| Witness Fees | 1,000.00 | 1,000.00 | 1,000.00 |
| Transcripts | 8,000.00 | 7,335.00 | 7,808.00 |
| Telephone and Internet | 10,200.00 | 8,220.00 | 4,577.00 |
| Maintenance and Repair | 7,241.00 | 8,241.00 | 9,241.00 |
| Vehicle Expense | 30,000.00 | 16,000.00 | 14,714.00 |
| Land / Building Rent | - | 4,500.00 | 3,500.00 |
| Equipment Lease | 1,501.00 | 1,501.00 | 1,515.00 |
| Criminal Investigation | 5,000.00 | 5,000.00 | 5,000.00 |
| Toxicology | 40,000.00 | 45,000.00 | 40,334.00 |
| Association Dues | 8,980.00 | 8,610.00 | 9,010.00 |
| Travel and Training | 9,108.00 | 7,250.00 | 7,250.00 |
| Travel Expense – Prisoner | 8,000.00 | 6,000.00 | 5,152.00 |
| Contingency | 20,635.00 | 19,437.00 | 17,927.00 |
| Total Expenses | \$2,083,990.00 | \$1,963,076.00 | \$1,807,264.00 |

2023 Budget – Office of the District Attorney Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------|---------------------|---------------------|---------------------|
| DA Salary Reimbursement | 136,401.00 | 127,478.00 | 120,683.00 |
| STOP Grant | 40,000.00 | - | - |
| Federal Forfeiture Funds | - | - | - |
| Total Revenues | \$176,401.00 | \$127,478.00 | \$120,683.00 |

2023 LAWRENCE COUNTY BUDGET

Crisis Program

Budget Narrative

This budget section is utilized for the financial administration of the County's crisis program. Funded through the Department of Mental Health and Developmental Services and administered by the Office of the District Attorney, this collaborative program provides a resource for law enforcement officers who encounter individuals with severe mental health problems and provides those officers a greater ability to manage situations involving individuals with mental health problems.

Crisis Program Expenses

Salary of Staff

This line item contains funding for the salaries of staff employed to facilitate the crisis program. As both staff members are represented by the Teamsters Union, both will receive a 2.25% cost-of-living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

- | | |
|--------------------|-------------|
| 1. Co-Responder 1: | \$56,237.50 |
| 2. Co-Responder 2: | \$51,125.00 |

Additionally, as November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------|----------|
| 1. Co-Responder 1: | \$211.54 |
|--------------------|----------|

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

2023 LAWRENCE COUNTY BUDGET

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Supplies and Operating Expenses

This line item provides funding for the purchase of supplies associated with the administration of the program. All grant funding not utilized for employee expenses is allocated under this line item.

Crisis Program Revenues

Crisis Program Grant

This line item accounts for grant revenues received for the administration of the crisis program. Projected grant receipts were based on conversations with the District Attorney and the County Administrator.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Crisis Program Expenses

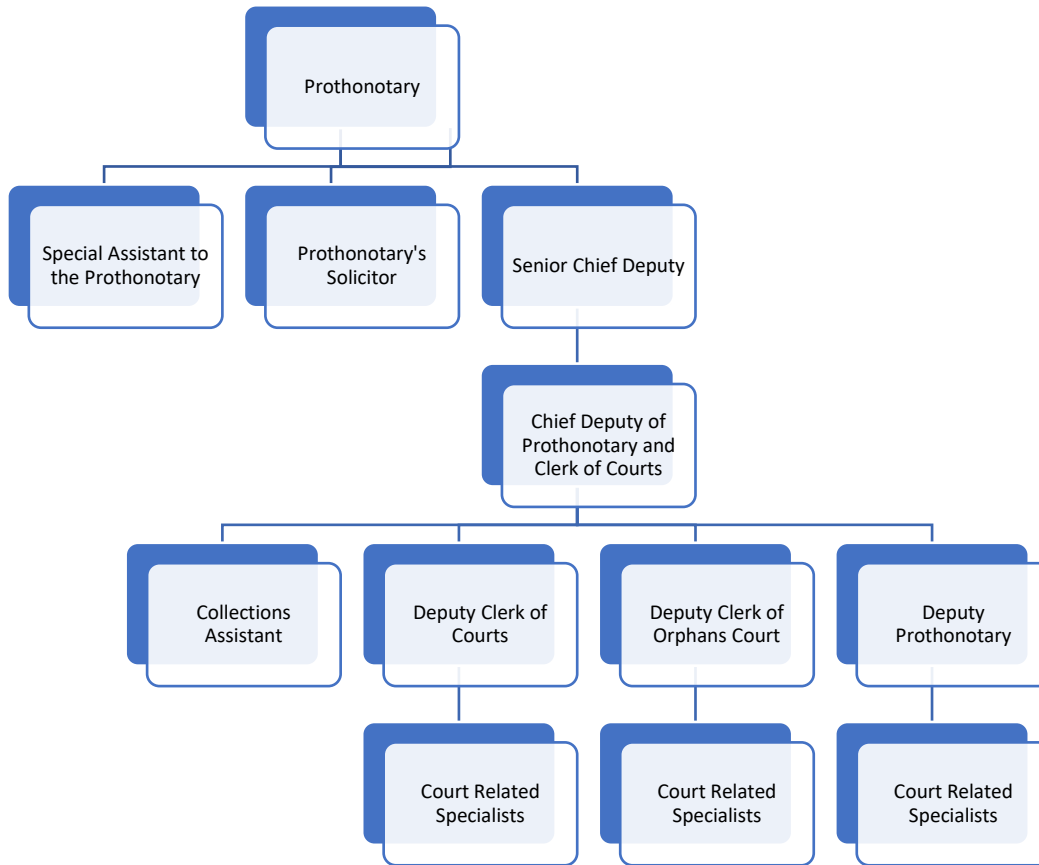
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------|---------------------|--------------------|--------------------|
| Salary of Staff | 107,575.00 | 50,000.00 | 50,000.00 |
| Employee Insurance | 53,001.00 | 25,861.00 | 26,172.00 |
| FICA Expense | 8,230.00 | 3,825.00 | 3,825.00 |
| Unemployment | 618.00 | 295.00 | 293.00 |
| Supplies and Operating Expenses | 25,000.00 | 5,019.00 | 4,710.00 |
| Total Expenses | \$194,424.00 | \$85,000.00 | \$85,000.00 |

2023 Budget – Crisis Program Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|---------------------|--------------------|--------------------|
| Crisis Program Grant | 194,424.00 | 85,000.00 | 85,000.00 |
| Total Revenues | \$194,424.00 | \$85,000.00 | \$85,000.00 |

2023 LAWRENCE COUNTY BUDGET

Office of the Prothonotary



Mission Statement

The Office of the Prothonotary maintains accurate indices, case dockets, and record keeping security and provides user-friendly access to the same for the public. Additionally, the office handles all marriage licenses, adoption records, first and final accounts, and petitions for incapacitated persons.

Departmental Goals

- Accurately and securely keep all court-related records, both civil and criminal.
- Provide professional services to all attorneys and members of the public.
- Process all civil and criminal filings by members of the public, criminal prosecutors, and other entities who wish to utilize the court system.
- Assist residents who wish to obtain marriage licenses or United States passports.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Prothonotary represents a 2.68% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 3.99% relative to 2022.

Office of the Prothonotary Expenses

Salary of Prothonotary

This line item contains the salary of the Prothonotary. In 2023, the Prothonotary will receive a cost-of-living adjustment equal to the current rate of inflation, as prescribed by county ordinance.

The following salaries are associated with each employee under this line item:

- | | |
|------------------|-------------|
| 1. Prothonotary: | \$79,842.09 |
|------------------|-------------|

Salary of Staff

This line item contains the salaries of the Prothonotary's staff. Staff members include a senior chief deputy, a chief deputy of prothonotary and clerk of courts, a deputy clerk of courts, a deputy clerk of orphan's court, a deputy prothonotary, a special assistant to the prothonotary, a collections assistant, and eleven court related specialists. Each deputy position, the special assistant position, and the collections assistant position are non-union positions and will receive a 2.25% cost of living adjustment. All other staff members are represented by Teamsters and will receive a 2.25% increase in salary, which is consistent with salary increases determined by the County's contract with the Teamsters union.

The following salaries are associated with each employee under this line item:

- | | |
|---|-------------|
| 1. Senior Chief Deputy: | \$54,133.99 |
| 2. Chief Deputy: | \$51,394.62 |
| 3. Deputy Clerk of Courts: | \$49,203.13 |
| 4. Deputy Clerk of Orphan's Court: | \$49,203.13 |
| 5. Deputy Prothonotary: | \$49,203.13 |
| 6. Special Assistant to the Prothonotary: | \$37,321.25 |
| 7. Collections Assistant: | \$37,321.25 |
| 8. Court Related Specialist: | \$36,217.49 |
| 9. Court Related Specialist: | \$31,720.17 |
| 10. Court Related Specialist: | \$31,720.17 |
| 11. Court Related Specialist: | \$31,720.17 |
| 12. Court Related Specialist: | \$31,720.17 |
| 13. Court Related Specialist: | \$31,720.17 |
| 14. Court Related Specialist: | \$31,720.17 |
| 15. Court Related Specialist: | \$31,720.17 |
| 16. Court Related Specialist: | \$31,720.17 |
| 17. Court Related Specialist: | \$31,720.17 |

2023 LAWRENCE COUNTY BUDGET

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|---------------------------------------|----------|
| 1. Collections Assistant: | \$842.31 |
| 2. Court Related Specialist: | \$357.95 |
| 3. Court Related Specialist: | \$238.63 |
| 4. Court Related Specialist: | \$272.47 |
| 5. Court Related Specialist: | \$119.32 |
| 6. Special Assistant to Prothonotary: | \$140.38 |

Temporary and Part Time Employees

This line item is for the wages of additional support employees when full time employees are on vacation, sick leave, or there is a surge of required work in the office. For the 2023 fiscal year, three part time court related specialists are budgeted for 2,250 hours of work at a wage of \$15.25.

Salary of Solicitor

This line item contains funding for the Prothonotary's solicitor. Per the Pennsylvania County Code, each row office is entitled to a solicitor to assist with the legal affairs of the row office. The Prothonotary's solicitor shall receive a 2.25% cost of living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

| | |
|------------------------------|------------|
| 1. Prothonotary's Solicitor: | \$7,238.08 |
|------------------------------|------------|

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

2023 LAWRENCE COUNTY BUDGET

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Subscription

Included under this line item are the following subscriptions:

- \$250.00 for a passport ID book; and
- \$250.00 for notary books.

Telephone and Internet

Included under this line item are the following:

- \$5,700.00 for office telephone lines; and
- \$1,320.00 for the office's allocation for the County USA Choice internet subscription.

Maintenance and Repair

Included under this line item are the following:

- \$45,000.00 to Infocon for data services; and
- \$2,500.00 for a maintenance agreement for the office scanners; and
- \$2,224.92 for a maintenance agreement with Direct Image Printers for office printers; and
- \$750.00 for a record systems management contract; and
- \$1,000.00 for miscellaneous departmental maintenance and repair expenses.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual land / building rental expenses incurred from 2017 through 2022 to project the necessary budget for land / building rental expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Equipment Lease

Included under this line item are the following:

- \$337.00 to Pitney Bowes for a postage supply agreement.

Association Dues

Included under this line item are the following association dues:

- \$650.00 for membership in the Prothonotary and Clerks of Court Association; and
- \$650.00 for membership in the Register of Wills and Orphan's Court Association.

Advertising Expense

This line item is utilized to pay for all required legal advertisements taken out by the Office of the Prothonotary. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual advertising expenses incurred from 2017 through 2022 to project the necessary budget for advertising expense for the 2023 fiscal year.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$3,000.00 for the Prothonotary Conference; and
- \$3,000.00 for the Clerk of Courts Conference; and
- \$4,000.00 for employee trainings; and
- \$1,500.00 for the Orphan's Court Conference.

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Office of the Prothonotary Revenues

Orphan's Division Fees

This line item is for projected revenues generated by the Orphan's division fees. For 2023, the projected amount of revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual orphan's division fee revenues received from 2017 through 2022 to project receipts for orphan's division fee revenues for the 2023 fiscal year.

Prothonotary Fees

This line item is for projected revenues generated by Prothonotary division fees. For 2023, the projected amount of revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual prothonotary fee revenues received from 2017 through 2022 to project receipts for prothonotary fee revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Clerk of Courts Fees

This line item is for projected revenues generated by Clerk of Court division fees. For 2023, the projected amount of revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual clerk of courts fee revenues received from 2017 through 2022 to project receipts for clerk of courts fee revenues for the 2023 fiscal year.

Act 119 Custody

This line item is for projected revenues generated by fees relating to child custody hearings. For 2023, the projected amount of revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual Act 119 custody fee revenues received from 2017 through 2022 to project receipts for Act 119 custody fee revenues for the 2023 fiscal year.

Driver's License Fees

All fees associated with this line item have been incorporated into other revenue line items under the Office of the Prothonotary. To that end, this line item is eliminated for the 2023 fiscal year.

Drug and Alcohol Fines

This line item is for projected revenues generated from Drug and Alcohol fines which can be deposited in the County's General Fund. Due to lack of revenue generation in recent years, this line item has been eliminated for the 2023 fiscal year.

Leased Line Computer Access

This line item accounts for revenues received from leased line computers in the Office of the Prothonotary. The budget figure was derived from prior year revenues earned from computer leases.

Interest – Clerk of Courts

This line item is for revenue generated through interest gained on County holdings in the bank accounts of the Clerk of Courts. The projected revenue amount is based on current interest rates and average account holdings.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Prothonotary Expenses

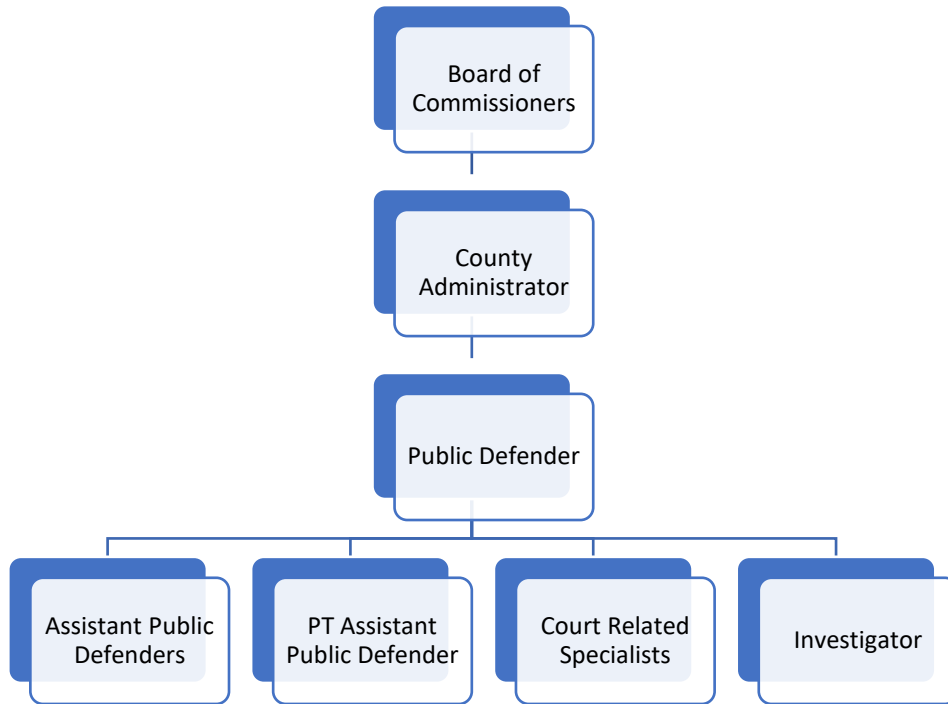
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------|-----------------------|-----------------------|-----------------------|
| Salary of Prothonotary | 79,843.00 | 73,984.00 | 70,462.00 |
| Salary of Staff | 683,171.00 | 642,538.00 | 591,634.00 |
| Temp / Part Time | 34,303.00 | 45,540.00 | 14,910.00 |
| Salary of Solicitor | 7,239.00 | 7,080.00 | 6,941.00 |
| Employee Insurance | 266,201.00 | 305,319.00 | 351,652.00 |
| FICA Expense | 61,549.00 | 58,840.00 | 52,322.00 |
| Unemployment | 8,652.00 | 7,375.00 | 5,772.00 |
| Materials and Supplies | 14,000.00 | 12,130.00 | 11,892.00 |
| Postage | 11,000.00 | 13,780.00 | 15,045.00 |
| Subscription | 500.00 | 700.00 | 700.00 |
| Telephone and Internet | 7,020.00 | 6,180.00 | 3,686.00 |
| Maintenance and Repair | 51,475.00 | 51,414.00 | 50,925.00 |
| Land / Building Rent | 55,000.00 | 15,000.00 | 36,000.00 |
| Equipment Lease | 337.00 | 4,349.00 | 315.00 |
| Association Dues | 1,300.00 | 1,250.00 | 1,250.00 |
| Advertising Expense | 4,300.00 | 4,089.00 | 3,755.00 |
| Travel and Training | 11,500.00 | 14,000.00 | 14,000.00 |
| Contingency | 12,974.00 | 12,636.00 | 11,782.00 |
| Total Expenses | \$1,310,364.00 | \$1,276,204.00 | \$1,243,043.00 |

2023 Budget – Office of the Prothonotary Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------|---------------------|---------------------|---------------------|
| Orphan's Division Fees | 42,500.00 | 35,000.00 | 35,000.00 |
| Prothonotary Fees | 205,000.00 | 200,000.00 | 250,000.00 |
| Clerk of Courts Fees | 120,000.00 | 140,000.00 | 160,000.00 |
| Act 119 Custody Fees | 200.00 | 191.00 | 188.00 |
| Driver's License Fees | - | - | 10,000.00 |
| Drug and Alcohol Fines | - | - | 218.00 |
| Leased Line Computer Access | 22,500.00 | | |
| Interest – Clerk of Courts | 1,000.00 | 1,000.00 | 5,037.00 |
| Total Revenues | \$391,200.00 | \$376,191.00 | \$460,443.00 |

2023 LAWRENCE COUNTY BUDGET

Office of the Public Defender



Mission Statement

To provide quality legal representation to all juveniles who commit criminal offenses and to financially qualified individuals in adult criminal cases, parole, probation, and intermediate punishment revocation matters, protection from abuse contempt cases, cases involving alleged contempt of court for non-payment of fines and costs, and mental health involuntary commitment hearings.

Departmental Goals

- Maintain a manageable caseload for the attorneys in the office so there is sufficient time for case preparation.
- Ensure availability of supportive forensic services such as investigations, psychiatric evaluations, and expert witness retention.
- Provide quality legal representation to all eligible adult and juvenile defendants who lack sufficient funds to obtain their own counsel.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Public Defender represents a 0.60% increase from the 2022 departmental budget. The Office of the Public Defender does not generate any department-specific revenue.

Office of the Public Defender Expenses

Salary of Public Defender

This line item contains funding for the salary of the Public Defender. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

- | | |
|---------------------|-------------|
| 1. Public Defender: | \$92,097.17 |
|---------------------|-------------|

Salary of Staff

This line item contains funding for the salaries of support staff under the Office of the Public Defender. Staff positions include three paralegals and an investigator. All staff members are represented by Teamsters and will receive a 2.25% cost of living adjustment, which is consistent with the County's collective bargaining agreement with Teamsters. Any discrepancy in the salaries of staff with the same position is due to seniority.

The following salaries are associated with each employee under this line item:

- | | |
|------------------------------|-------------|
| 1. Court Related Specialist: | \$40,000.00 |
| 2. Investigator: | \$40,000.00 |
| 3. Court Related Specialist: | \$40,000.00 |
| 4. Court Related Specialist: | \$40,000.00 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|------------------|----------|
| 1. Investigator: | \$557.34 |
| 2. Paralegal: | \$210.62 |
| 3. Paralegal: | \$644.00 |
| 4. Paralegal: | \$513.12 |

Part Time Public Defenders

This line item contains funding for the salaries of part time assistant public defenders. Part time assistant public defenders are non-union employees and will receive a 2.25% cost of living adjustment.

The following salaries are associated with each employee under this line item:

- | | |
|----------------------------------|-------------|
| 1. PT Assistant Public Defender: | \$26,877.01 |
|----------------------------------|-------------|

2023 LAWRENCE COUNTY BUDGET

Salary of Assistant Public Defenders

This line item contains funding for the salaries of assistant public defenders. Assistant public defenders are non-union employees and will receive a 2.25% cost of living adjustment. Any difference in the salaries of staff with the same position is due to seniority.

The following salaries are associated with each employee under this line item:

| | |
|-------------------------------|-------------|
| 1. Assistant Public Defender: | \$69,527.87 |
| 2. Assistant Public Defender: | \$65,744.96 |
| 3. Assistant Public Defender: | \$64,141.43 |
| 4. Assistant Public Defender: | \$65,744.96 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|-------------------------------|------------|
| 1. Assistant Public Defender: | \$1,050.00 |
| 2. Assistant Public Defender: | \$600.00 |
| 3. Assistant Public Defender: | \$1,050.00 |
| 4. Assistant Public Defender: | \$300.00 |

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

2023 LAWRENCE COUNTY BUDGET

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Subscription

Under this line item are the following subscriptions:

- \$150 for PA Rules of Court; and
- \$200.00 for PA Juvenile Law; and
- \$90.00 for Search and Seizure; and
- \$260.00 for PA Criminal Justice.

Witness Fees

This line item contains \$500.00 for witness costs if such costs become necessary during the normal operations of the Office of the Public Defender.

Attorney Fees – Other Counties

This line item is utilized to cover attorney fees from attorneys in other counties who provide services to the Office of the Public Defender. Due to increasing costs attributable to this line item, the department head requested an increase in the 2023 budget.

Telephone and Internet

Included under this line item are the following:

- \$3,30.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Public Defender; and
- \$600.00 for the department's share of USA Choice internet services.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

2023 LAWRENCE COUNTY BUDGET

Maintenance and Repair

Included under this line item are the following:

- \$1,483.32 for a maintenance agreement with Direct Image Printers for office printers.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

Included under this line item are the following:

- \$337.00 for a supply agreement with Pitney Bowes for postage supplies.

Association Dues

Included under this line item are the following association dues:

- \$625.00 for membership in the Public Defender Association of Pennsylvania; and
- \$125.00 for membership in the Pennsylvania Association of Criminal Defense Lawyers; and
- \$568.00 for employee membership in the Lawrence County Bar Association; and
- \$277.75 for attorney registration for the Public Defender; and
- \$1,388.85 for attorney registration for Assistant Public Defenders.

Travel and Training

This line item contains funding for any travel and training expenses incurred by the Office of the Public Defender. The following conferences and trainings are budgeted for the 2023 fiscal year:

- \$993.00 for a NACDL Seminar; and
- \$1,200.00 for PBI Criminal Law Remote Access; and
- \$1,000.00 for Capital Case Seminar; and
- \$5,000.00 for Criminal Law Symposium; and
- \$500.00 for miscellaneous reimbursements.

Client Travel Expense

This line item contains funding for transportation for indigent clients who cannot afford access to transportation. Primarily, the office provides New Castle Area Transit Authority bus passes for those clients who do not have other means of transportation. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual client travel expenses incurred from 2017 through 2022 to project the necessary budget for client travel expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Contingency

This line item can be used for unanticipated and unbudgeted expenses.

Office of the Public Defender Revenues

The Office of the Public Defender does not generate department-specific revenue.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Public Defender Expenses

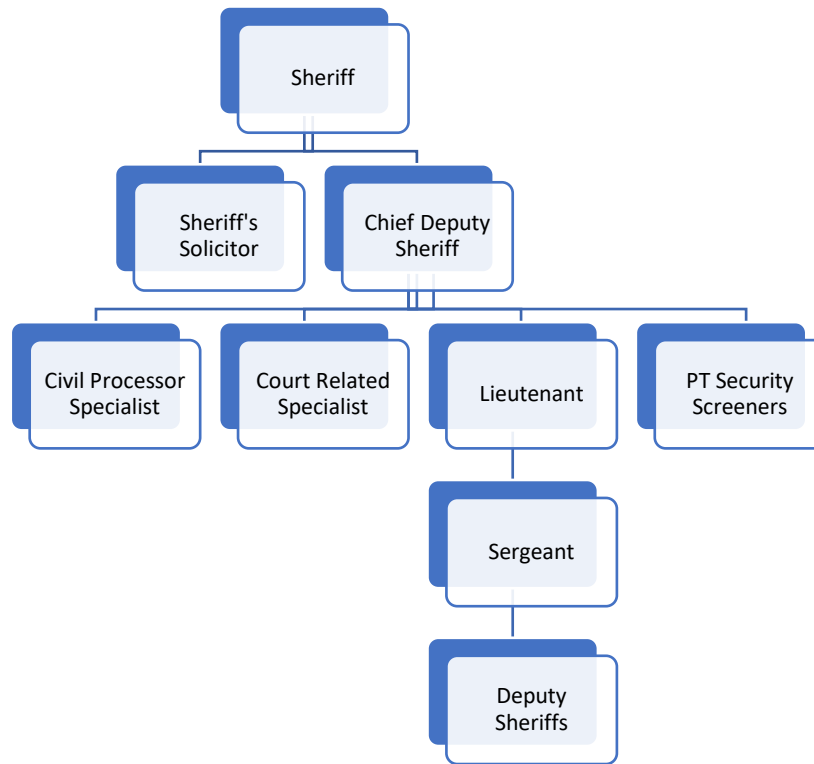
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------------|---------------------|---------------------|---------------------|
| Salary of Public Defender | 92,098.00 | 90,971.00 | 89,962.00 |
| Salary of Staff | 161,926.00 | 178,220.00 | 173,752.00 |
| Part Time Public Defenders | 26,878.00 | 26,286.00 | 25,771.00 |
| Salary of Assistant PDs | 268,160.00 | 262,775.00 | 256,674.00 |
| Employee Insurance | 215,580.00 | 204,868.00 | 210,128.00 |
| FICA Expense | 42,004.00 | 42,707.00 | 41,782.00 |
| Unemployment | 3,090.00 | 3,540.00 | 2,930.00 |
| Materials and Supplies | 3,000.00 | 1,750.00 | 2,437.00 |
| Postage | 950.00 | 1,113.00 | 1,093.00 |
| Subscription | 700.00 | 700.00 | 400.00 |
| Witness Fees | 500.00 | 1,050.00 | 1,050.00 |
| Attorney Fees – Other Counties | 500.00 | 142.00 | 145.00 |
| Telephone and Internet | 4,440.00 | 3,780.00 | 2,463.00 |
| Maintenance and Repair | 1,484.00 | 1,484.00 | 2,465.00 |
| Land and Building Rental | - | 10.00 | 10.00 |
| Equipment Lease | 337.00 | 1,319.00 | 315.00 |
| Association Dues | 2,985.00 | 2,765.00 | 2,610.00 |
| Travel and Training | 8,693.00 | 5,000.00 | 5,000.00 |
| Client Travel Expense | 250.00 | 154.00 | 152.00 |
| Contingency | 8,336.00 | 8,287.00 | 6,764.00 |
| Total Expenses | \$841,911.00 | \$836,921.00 | \$825,903.00 |

2023 Budget – Office of the Public Defender Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|-------------|
| No Revenues | - | - | - |
| Total Revenues | - | - | - |

2023 LAWRENCE COUNTY BUDGET

Office of the Sheriff



Mission Statement

The sheriff is a peace officer, mandated to keep the peace and quell disturbances. He can make arrests, conduct searches, seize property that is used illegally, remove nuisances, and issue firearm licenses. Additionally, the sheriff is an officer of the courts. He serves writs, processes, orders, and notices issued by the courts. The sheriff can make civil arrest, take bail in civil cases, and transports prisoners to their places of confinement.

Departmental Goals

- Serve as an officer of the courts, serving writs, processes, orders, and notices issued by the courts.
- Execute various judgements of the courts, including the sale of real estate and personal property.
- Issue gun permits to all qualified and responsible residents who apply for them.
- Transport all prisoners to and from the County jail and court facilities.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Office of the Sheriff represents a 2.64% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 17.41% relative to 2022.

Office of the Sheriff Expenses

Salary of Sheriff

This line item contains the salary of the Sheriff. In 2023, the Sheriff will receive a cost-of-living adjustment equal to the current rate of inflation, as prescribed by county ordinance.

The following salaries are associated with each employee under this line item:

- | | |
|-------------|-------------|
| 1. Sheriff: | \$76,068.78 |
|-------------|-------------|

Salary of Staff

This line item contains the salaries of the Sheriff's staff. This includes three civil processor specialists and two court related specialists, which are represented by Teamsters. Union members will receive salary increases which conform to requirements in the County's collective bargaining agreements. Any variation in salaries amongst employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

- | | |
|--------------------------------|-------------|
| 1. Civil Processor Specialist: | \$34,103.01 |
| 2. Civil Processor Specialist: | \$34,075.40 |
| 3. Civil Processor Specialist: | \$36,005.15 |
| 4. Court Related Specialist: | \$31,720.17 |
| 5. Court Related Specialist: | \$31,720.17 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------------------|----------|
| 1. Civil Processor Specialist: | \$256.56 |
|--------------------------------|----------|

Salary of Overtime

This line item contains overtime funding for Deputy Sheriffs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual overtime expenses incurred from 2017 through 2022 to project the necessary budget for overtime expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Salary of Solicitor

This line item contains funding for the Sheriff's solicitor. Per the Pennsylvania County Code, each row office is entitled to a solicitor to assist with the legal affairs of the row office. The Sheriff's solicitor shall receive a 2.25% cost of living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

- | | |
|-------------------------|------------|
| 1. Sheriff's Solicitor: | \$8,024.38 |
|-------------------------|------------|

Salary of Deputies

This line item contains funding for the salaries of Deputy Sheriffs. For 2023, the department will contain a staffing level of thirteen deputy sheriffs, one sergeant, one lieutenant, and one chief deputy sheriff. The sergeant, lieutenant, and deputy sheriffs are represented by the Sheriff's Union and will receive raises as determined by the County's collective bargaining agreement. The chief deputy sheriff is a non-union position and will receive a 2.25% cost of living adjustment. Any variation in salaries for the same position held by different employees is due to seniority.

The following salary is associated with each employee under this line item:

- | | |
|--------------------------|-------------|
| 1. Chief Deputy Sheriff: | \$61,361.96 |
| 2. Lieutenant: | \$55,189.34 |
| 3. Sergeant: | \$50,303.55 |
| 4. Deputy Sheriff: | \$48,150.44 |
| 5. Deputy Sheriff: | \$48,150.44 |
| 6. Deputy Sheriff: | \$48,150.44 |
| 7. Deputy Sheriff: | \$48,150.44 |
| 8. Deputy Sheriff: | \$48,150.44 |
| 9. Deputy Sheriff: | \$48,150.44 |
| 10. Deputy Sheriff: | \$43,196.23 |
| 11. Deputy Sheriff: | \$41,868.96 |
| 12. Deputy Sheriff: | \$40,643.73 |
| 13. Deputy Sheriff: | \$35,306.75 |
| 14. Deputy Sheriff: | \$35,306.75 |
| 15. Deputy Sheriff: | \$35,306.75 |
| 16. Deputy Sheriff: | \$35,306.75 |

As of November 30, 2022, the following employees are eligible for a County 2022 perfect attendance bonus payout:

- | | |
|--------------------|----------|
| 1. Deputy Sheriff: | \$742.21 |
|--------------------|----------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------------|------------|
| 1. Chief Deputy Sheriff: | \$1,050.00 |
|--------------------------|------------|

2023 LAWRENCE COUNTY BUDGET

| | |
|---------------------|------------|
| 2. Deputy Sheriff: | \$2,157.60 |
| 3. Deputy Sheriff: | \$1,078.80 |
| 4. Deputy Sheriff: | \$1,438.40 |
| 5. Deputy Sheriff: | \$445.29 |
| 6. Deputy Sheriff: | \$719.20 |
| 7. Deputy Sheriff: | \$1,258.60 |
| 8. Deputy Sheriff: | \$831.76 |
| 9. Sergeant: | \$2,066.24 |
| 10. Deputy Sheriff: | \$139.28 |

Additional supplemental allocation amounts, as determined by the collective bargaining agreement with the Sheriff's Union, are as follows:

| | |
|--------------------------|-------------|
| 3. On Call Compensation: | \$26,000.00 |
|--------------------------|-------------|

Salary of Security Screeners

This line item contains funding for the wages of security screeners employed by the department. These screeners are part time employees who assist in ensuring employees and visitors to the Lawrence County Government Center are not a threat to other individuals inside the complex.

The amount of funding in the line item is based at 1,000 working hours per screener at the following wage rates:

| | |
|--------------------------|----------------|
| 1. PT Security Screener: | \$13.38 / hour |
| 2. PT Security Screener: | \$11.01 / hour |
| 3. PT Security Screener: | \$10.43 / hour |
| 4. PT Security Screener: | \$10.43 / hour |
| 5. PT Security Screener: | \$10.43 / hour |
| 6. PT Security Screener: | \$10.43 / hour |

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Sheriff's Union members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

2023 LAWRENCE COUNTY BUDGET

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Subscription

Included under this line item are the following subscription expenses for the 2022 fiscal year:

- \$100.00 for a copy of PA Crimes Code and Vehicle Law 2022; and
- \$150.00 for a copy of PA Rules of Court 2022; and
- \$150.00 for subscription costs from Web Publishing Company.

Uniforms

This line item contains funding for the Sheriff's and the Sheriff's deputies uniform allowances, as mandated by the collective bargaining agreement. This includes the following costs:

- \$7,650.00 for uniforms for active sheriffs; and
- \$1,500.00 for uniforms for new hires.

2023 LAWRENCE COUNTY BUDGET

Telephone and Internet

Included under this line item are the following:

- \$3,000.00 for office telephone lines; and
- \$540.00 for a cell phone allowance for the Sheriff; and
- \$540.00 for a cell phone allowance for the Chief Deputy Sheriff; and
- \$540.00 for a cell phone allowance for the Lieutenant; and
- \$540.00 for a cell phone allowance for the Sergeant; and
- \$7,020.00 for cell phone allowances for Deputy Sheriffs; and
- \$1,200.00 for the department's share of USA Choice internet subscription costs.

The County provides a cell phone allowance for certain County positions in lieu of providing a County-issued cell phone.

Maintenance and Repair

Included under this line item are the following expenses:

- \$532.56 for a maintenance agreement with De Lage Landen for office copiers; and
- \$1,483.32 for a maintenance agreement with Direct Image Printers for office printers; and
- \$10,800.00 for an agreement with Infocon for departmental data services; and
- \$1,000.00 for miscellaneous maintenance and repair expenses.

Vehicle Expense

This line item contains funding for miscellaneous vehicle expenses, including fuel and maintenance services. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

This line item accounts for the department's \$337.00 supply agreement with Pitney Bowes.

2023 LAWRENCE COUNTY BUDGET

Association Dues

Included under this line item are the following association dues:

- \$625.00 for membership in the Sheriffs' Association of Pennsylvania; and
- \$25.00 for the Sheriff's dues for the Sheriffs' Association of Pennsylvania; and
- \$25.00 for the Chief Deputy Sheriff's dues for the Sheriffs' Association of Pennsylvania; and
- \$25.00 for the Sheriff's Solicitor's dues for the Sheriffs' Association of Pennsylvania.

Bond Insurance

There are no anticipated bond insurance expenses for the 2023 fiscal year.

Travel and Training

Included under this line item are allowances for the following travel and training related items:

- \$3,700.00 for prisoner transport expenses.

Contingency

This line item and can be used for unanticipated and unbudgeted expenses.

CERT Team

This line item contains funding for the County Emergency Response Team, which falls under the purview of the Lawrence County Sheriff. The funding amount was determined based on conversations with the Sheriff.

Canine

This line item is for expenses related to the Sheriff's canine unit. The budgeted figure for the 2023 fiscal year was determined by taking a three-year average of actual canine expenses incurred from 2020 through 2022.

Office of the Sheriff Revenues

Firearms Licenses

This line item is for projected processing fee revenues from residents applying for firearm licenses. For 2023, the projected amount of revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual firearms license revenues received from 2017 through 2022 to project receipts for firearms license revenues for the 2023 fiscal year.

Travel Reimbursement

This line item is for the Sheriff's travel reimbursement from PCCD. Due to recent receipts attributed to this revenue line item, a modest revenue projection is being made for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Sheriff Fees

This line item is for revenue generated from miscellaneous fees levied by the Office of the Sheriff. For 2023, the projected amount of revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual sheriff fee revenues received from 2017 through 2022 to project receipts for sheriff fee revenues for the 2023 fiscal year.

Canine Donations

This line item is for any donations received from members of the public and third party organizations dedicated to the care of the Sheriff's canine. The projected revenue amount is based on prior year donations received.

Interest – Sheriff

This line item is for revenue generated through interest gained on County holdings in the bank accounts of the Sheriff. The projected revenue amount is based on current interest rates and account holdings.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Office of the Sheriff Expenses

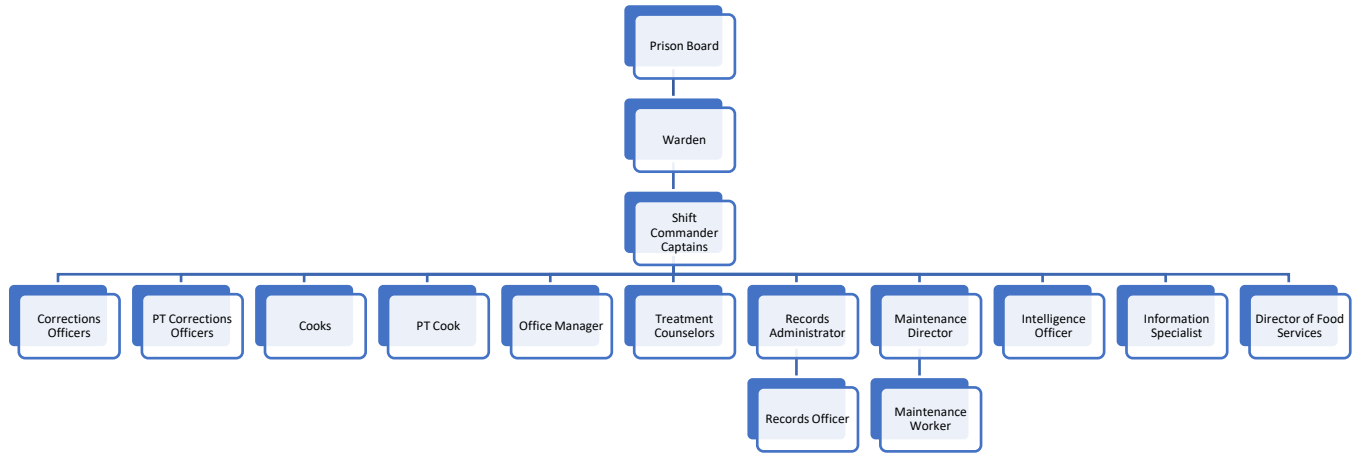
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Salary of Sheriff | 76,069.00 | 70,488.00 | 67,132.00 |
| Salary of Staff | 167,881.00 | 176,246.00 | 166,973.00 |
| Salary of Overtime | 32,500.00 | 34,000.00 | 34,000.00 |
| Salary of Solicitor | 8,025.00 | 7,849.00 | 7,695.00 |
| Salary of Deputies | 760,632.00 | 781,610.00 | 730,894.00 |
| Salary of Security Screeners | 66,115.00 | 64,717.00 | 63,448.00 |
| Employee Insurance | 434,479.00 | 380,145.00 | 398,686.00 |
| FICA Expense | 85,009.00 | 86,821.00 | 81,866.00 |
| Unemployment | 10,815.00 | 10,325.00 | 8,353.00 |
| Materials and Supplies | 45,000.00 | 39,444.00 | 50,825.00 |
| Postage | 5,000.00 | 4,240.00 | 4,159.00 |
| Subscription | 400.00 | 400.00 | 400.00 |
| Uniforms | 9,150.00 | 12,000.00 | 12,000.00 |
| Telephone and Internet | 13,380.00 | 12,300.00 | 11,754.00 |
| Maintenance and Repair | 13,816.00 | 15,516.00 | 12,663.00 |
| Vehicle Expense | 55,000.00 | 37,500.00 | 35,000.00 |
| Land / Building Rent | - | 600.00 | 650.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Association Dues | 700.00 | 700.00 | 700.00 |
| Bond Insurance | - | - | 510.00 |
| Travel and Training | 3,700.00 | 3,700.00 | 3,700.00 |
| Contingency | 18,156.00 | 17,690.00 | 17,015.00 |
| CERT Team | 20,000.00 | 20,000.00 | 15,000.00 |
| Canine Expenses | 7,568.00 | 10,000.00 | 10,000.00 |
| Total Expenses | \$1,833,732.00 | \$1,786,628.00 | \$1,733,738.00 |

2023 Budget – Office of the Sheriff Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|---------------------|---------------------|---------------------|
| Firearms Licenses | 60,000.00 | 56,571.00 | 55,543.00 |
| Travel Reimbursement | 2,000.00 | - | - |
| Sheriff Fees | 125,000.00 | 100,000.00 | 143,978.00 |
| Canine Donations | 2,500.00 | 5,000.00 | 5,000.00 |
| Interest - Sheriff | 500.00 | 250.00 | 1,500.00 |
| Total Revenues | \$190,000.00 | \$161,821.00 | \$206,021.00 |

2023 LAWRENCE COUNTY BUDGET

Department of Corrections



Mission Statement

To reduce criminal behavior by providing individualized treatment and education to offenders, resulting in successful community reintegration through accountability and positive change.

Departmental Goals

- Supervise the detention of court-ordered inmates.
- Structure programs for inmates to assist them in successfully reintegrating into society.
- Ensure a safe and secure environment for employees, inmates, and visitors.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

Overall, the 2023 budget for the Department of Corrections represents a 3.62% increase from the 2022 departmental budget. At the same time, departmental revenues are projected to increase by 839.71% relative to 2022.

Department of Corrections Expenses

Salary of Warden

This line item contains funding for the salary of the Warden and Acting Warden. For 2023, this includes a 2.25% increase for both positions due to the County's annual cost-of-living adjustment for jail employees. It should be noted that the Warden position will only remain on the books through the end of February 2023.

The following salaries are associated with each position under this line item:

- | | |
|-------------------|-------------|
| 1. Warden: | \$88,650.75 |
| 2. Acting Warden: | \$12,377.96 |

Salary of Staff

This line item contains the salaries of staff under the Department of Corrections. This includes the office manager, five shift commander captains, three treatment counselors, a records administrator, a records officer, a maintenance director, a maintenance worker, an information specialist, and the director of food services. Each member of staff will receive a 2.25% cost of living adjustment in 2023.

The following salaries are associated with each employee under this line item:

- | | |
|--------------------------------|-------------|
| 1. Office Manager: | \$42,021.25 |
| 2. Shift Commander Captain: | \$63,305.17 |
| 3. Shift Commander Captain: | \$56,216.92 |
| 4. Shift Commander Captain: | \$56,216.92 |
| 5. Shift Commander Captain: | \$56,216.92 |
| 6. Shift Commander Captain: | \$57,341.26 |
| 7. Treatment Counselor: | \$52,905.99 |
| 8. Treatment Counselor: | \$52,905.99 |
| 9. Treatment Counselor: | \$50,102.50 |
| 10. Records Administrator: | \$39,701.12 |
| 11. Records Officer: | \$33,874.91 |
| 12. Maintenance Director: | \$46,932.75 |
| 13. Maintenance Worker: | \$40,132.72 |
| 14. Information Specialist: | \$27,387.87 |
| 15. Director of Food Services: | \$60,808.73 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

2023 LAWRENCE COUNTY BUDGET

| | |
|--------------------------------|------------|
| 1. Office Manager: | \$1,050.00 |
| 2. Shift Commander Captain: | \$750.00 |
| 3. Treatment Counselor: | \$450.00 |
| 4. Treatment Counselor: | \$450.00 |
| 5. Treatment Counselor: | \$75.00 |
| 6. Records Administrator: | \$821.35 |
| 7. Records Officer: | \$509.68 |
| 8. Maintenance Director: | \$450.00 |
| 9. Information Specialist: | \$412.08 |
| 10. Director of Food Services: | \$1,050.00 |

Temporary and Part Time Guards

This line item contains funding for ten part corrections officers at a wage of \$16.04, with 1,000 workable hours per part time guard. Additionally, a part time cook position is funded for 1,000 hours of work at a wage of \$16.04.

Salary of Overtime

This line item contains overtime funding for employees under the Department of Corrections. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual overtime expenses incurred from 2017 through 2022 to project the necessary budget for overtime expense for the 2023 fiscal year.

Holiday Pay

This line item has been merged with Salary of Overtime for the 2023 fiscal year.

Salary of Corrections Officers

This line item contains funding for the salaries of 36 corrections officers and three cooks. All positions are represented by the Teamsters Union. Per the County's collective bargaining agreement with the Teamsters Union, all corrections officers and cooks will receive a 1.50% salary increase for 2023. Any variation in salary amongst employees who fill the same position is due to seniority.

The following salary is associated with each employee under this line item:

| | |
|--------------------------|-------------|
| 1. Corrections Officer: | \$52,188.86 |
| 2. Corrections Officer: | \$52,188.86 |
| 3. Corrections Officer: | \$52,188.86 |
| 4. Corrections Officer: | \$52,188.86 |
| 5. Corrections Officer: | \$52,188.86 |
| 6. Corrections Officer: | \$52,188.86 |
| 7. Corrections Officer: | \$52,188.86 |
| 8. Corrections Officer: | \$52,188.86 |
| 9. Corrections Officer: | \$52,188.86 |
| 10. Corrections Officer: | \$52,188.86 |

2023 LAWRENCE COUNTY BUDGET

| | |
|--------------------------|-------------|
| 11. Corrections Officer: | \$52,188.86 |
| 12. Corrections Officer: | \$52,188.86 |
| 13. Corrections Officer: | \$52,188.86 |
| 14. Corrections Officer: | \$52,188.86 |
| 15. Corrections Officer: | \$52,188.86 |
| 16. Corrections Officer: | \$52,188.86 |
| 17. Corrections Officer: | \$51,462.17 |
| 18. Corrections Officer: | \$47,185.32 |
| 19. Corrections Officer: | \$47,185.32 |
| 20. Corrections Officer: | \$47,185.32 |
| 21. Corrections Officer: | \$41,907.32 |
| 22. Corrections Officer: | \$41,907.32 |
| 23. Corrections Officer: | \$41,907.32 |
| 24. Corrections Officer: | \$41,907.32 |
| 25. Corrections Officer: | \$41,907.32 |
| 26. Corrections Officer: | \$41,907.32 |
| 27. Corrections Officer: | \$41,907.32 |
| 28. Corrections Officer: | \$41,907.32 |
| 29. Corrections Officer: | \$41,907.32 |
| 30. Corrections Officer: | \$41,907.32 |
| 31. Corrections Officer: | \$41,907.32 |
| 32. Corrections Officer: | \$41,907.32 |
| 33. Corrections Officer: | \$41,907.32 |
| 34. Corrections Officer: | \$41,907.32 |
| 35. Corrections Officer: | \$41,907.32 |
| 36. Corrections Officer: | \$41,907.32 |
| 37. Cook: | \$52,188.86 |
| 38. Cook: | \$52,188.86 |
| 39. Cook: | \$52,188.86 |

The following additional salary items are included under this line item:

1. \$100,000.00 for miscellaneous supplemental pay, as mandated by the CBA.

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will stay constant at 5.00% based on the collective bargaining agreement. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

2023 LAWRENCE COUNTY BUDGET

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Arbitration and Legal Settlements

This line item contains funding for the resolution of employee grievances and union complaints. The budgeted amount of funding for the 2023 fiscal year is being held to the budgeted amount in the prior budget year.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Postage

This line item includes funding for postage expenses incurred by the department. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Groceries

This line item contains funding for inmate and corrections officer meals for the 2022 fiscal year. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual grocery expenses incurred from 2017 through 2022 to project the necessary budget for grocery expense for the 2023 fiscal year.

Uniforms

Included under this line item are the following uniform expenses, which are mandated by the County's CBA:

- \$450.00 for the Acting Warden's uniform allowance; and
- \$2,250.00 for the five captains' uniform allowances; and
- \$16,200.00 for the uniform allowances for 36 corrections officers; and

2023 LAWRENCE COUNTY BUDGET

- \$1,350 for the uniform allowances for three cooks; and
- \$450.00 for the uniform allowance for the part time cook; and
- \$450.00 for the Director of Food Services uniform allowance; and
- \$4,550.00 for the uniform allowances for new employees.

Contracted Services

This line item contains \$5,000.00 in funding for miscellaneous contracted services required for prison operations.

Contracted Medical Services

This line item contains \$725,000.00 in funding for the County's contract with Prime Care for medical services for the inmates.

Medical Expenses

This line item contains additional funding for any medical expenses incurred by the Department of Corrections related to the care of inmates. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual medical expenses incurred from 2017 through 2022 to project the necessary budget for medical expense for the 2023 fiscal year.

Telephone and Internet

Included under this line item are the following:

- \$4,200.00 for jail telephone lines; and
- \$1,380.00 for a cell phone for the shift commander captain; and
- \$540.00 for a cell phone allowance for the Acting Warden; and
- \$540.00 for a cell phone allowance for the Maintenance Director; and
- \$540.00 for a cell phone allowance for the Maintenance Worker; and
- \$7,200.00 for inmate telephone lines; and
- \$3,600.00 for the department's share of USA Choice internet subscription costs.

The County provides a monetary cell phone allowance for certain positions in lieu of a County-issued cell phone.

Water / Sewage

This line item contains funding for water and sewage expenses associated with the operations of the County's correctional facility. For the 2023 fiscal year, the budgeted water / sewage figure was determined by taking a three-year average of actual water / sewage expenses incurred from 2020 through 2022.

2023 LAWRENCE COUNTY BUDGET

Gas

This line item contains funding for gas expenses associated with the operations of the County's correctional facility. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual gas expenses incurred from 2017 through 2022 to project the necessary budget for gas expense for the 2023 fiscal year.

Electric

This line item contains funding for electric expenses associated with the operations of the County's correctional facility. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual electric expenses incurred from 2017 through 2022 to project the necessary budget for electric expense for the 2023 fiscal year.

Hauling Refuse

This line item contains funding for hauling refuse expenses associated with the operations of the County's correctional facility. For the 2023 fiscal year, the funded amount for this line item was based on a conservative estimate given prior year expenditures.

Maintenance and Repair

This line item contains funding for various miscellaneous maintenance and repair expenses incurred by the Department of Corrections related to maintaining the County's correctional facility. For the 2023 fiscal year, the budgeted maintenance and repair figure was determined by taking a three-year average of actual maintenance and repair expenses incurred from 2020 through 2022.

Vehicle Expense

This line item contains funding for miscellaneous vehicle expenses, including fuel and maintenance services. Due to the lack of vehicle expenses incurred over the past few years, this line item has been eliminated for the 2023 fiscal year.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the Board of Commissioners plans to move the documents it stores with Access Information Holdings to the County Complex. This eliminates the need for budgeted funding under this line item.

Equipment Lease

Included under this line item are the following expenses:

- \$337.00 for a supply agreement with Pitney Bowes for postage supplies; and

2023 LAWRENCE COUNTY BUDGET

Blood Tests

This line item contains funding for blood tests for inmates. Due to limited utilization over prior years, this line item has been eliminated for the 2023 fiscal year.

Travel and Training

This line item contains funding for travel and training expenses incurred by Department of Corrections' personnel. For the 2023 fiscal year, the budgeted amount of funding in this line item has been increased at the request of the department head due to increased in-person trainings for staff and corrections officers.

Contingency

This amount can be used for unanticipated and unbudgeted expenses.

Department of Corrections Revenues

Housing of Inmates

The line item was created for revenues received for the housing of out-of-county inmates. Lawrence County currently has contracts with a number of other Pennsylvania counties to house their inmates at fixed daily rates. The revenue projections for this line item were based on current average monthly receipts from inmate housing revenue.

Inmate Processing

This line item contains fee revenue related to the processing of inmates. Actual revenue received under this line item was constant in both 2021 and 2022 and projected revenue for 2023 is being held at the same figure.

Work Release

Due to the lack of revenue attributable to this line item over prior years, this line item is being eliminated for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Corrections Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Salary of Warden | 101,029.00 | 138,812.00 | 72,566.00 |
| Salary of Staff | 742,090.00 | 782,633.00 | 782,828.00 |
| Temp / Part Time Guards | 176,403.00 | 173,796.00 | 171,650.00 |
| Salary of Overtime | 415,000.00 | 300,000.00 | 100,000.00 |
| Holiday Pay | - | - | 165,000.00 |
| Salary of Corrections Officers | 1,955,154.00 | 1,970,166.00 | 1,964,114.00 |
| Employee Insurance | 1,011,338.00 | 1,053,919.00 | 1,101,519.00 |
| FICA Expense | 259,311.00 | 257,454.00 | 249,096.00 |
| Unemployment | 24,720.00 | 28,025.00 | 23,440.00 |
| Arbitration and Settlements | 10,000.00 | 10,000.00 | 25,500.00 |
| Materials and Supplies | 200,000.00 | 100,000.00 | 150,664.00 |
| Postage | 175.00 | 87.00 | 109.00 |
| Groceries | 450,000.00 | 375,000.00 | 472,035.00 |
| Uniforms | 25,700.00 | 25,700.00 | 25,700.00 |
| Contracted Services | 5,000.00 | 5,000.00 | 5,000.00 |
| Contracted Medical Services | 725,000.00 | 677,777.00 | 677,777.00 |
| Medical Expenses | 55,000.00 | 33,776.00 | 51,000.00 |
| Telephone and Internet | 18,000.00 | 18,000.00 | 13,126.00 |
| Water / Sewage | 89,809.00 | 120,000.00 | 160,000.00 |
| Gas | 60,000.00 | 47,527.00 | 47,352.00 |
| Electric | 100,000.00 | 93,870.00 | 95,000.00 |
| Hauling Refuse | 8,000.00 | 7,000.00 | 7,000.00 |
| Maintenance and Repair | 153,484.00 | 140,000.00 | 125,000.00 |
| Vehicle Expense | - | - | 615.00 |
| Land / Building Rent | - | 5.00 | 5.00 |
| Equipment Lease | 337.00 | 2,837.00 | 2,815.00 |
| Blood Tests | - | 454.00 | 1,000.00 |
| Travel and Training | 15,000.00 | 7,904.00 | 10,381.00 |
| Contingency | 66,006.00 | 63,698.00 | 30,990.00 |
| Total Expenses | \$6,666,556.00 | \$6,433,440.00 | \$6,531,282.00 |

2023 Budget – Department of Corrections Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|---------------------|--------------------|--------------------|
| Housing of Inmates | 180,000.00 | - | - |
| Inmate Processing | 15,056.00 | 12,822.00 | 15,294.00 |
| Work Release | - | 7,935.00 | 12,565.00 |
| Total Revenues | \$195,056.00 | \$20,757.00 | \$27,859.00 |

2023 LAWRENCE COUNTY BUDGET

SMART Program

Budget Narrative

This budget section is utilized for the financial administration of the County's SMART program, which is administered by the Department of Corrections. Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

SMART Program Expenses

Salary of Staff

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Employee Insurance

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

FICA Expense

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Unemployment

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Supplies and Operating Expenses

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

SMART Program Revenues

SMART Grant

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – SMART Program Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------|-------------|-------------|---------------------|
| Salary of Staff | - | - | 100,600.00 |
| Employee Insurance | - | - | 36,178.00 |
| FICA Expense | - | - | 7,695.00 |
| Unemployment | - | - | 586.00 |
| Supplies and Operating Expenses | - | - | 11,520.00 |
| Total Expenses | - | - | \$156,579.00 |

2023 Budget – SMART Program Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|-------------|---------------------|
| SMART Grant | - | - | 148,298.00 |
| Total Revenues | - | - | \$148,298.00 |

2023 LAWRENCE COUNTY BUDGET

STOP Program

Budget Narrative

This budget section is utilized for the financial administration of the County's STOP program, which is administered by the Department of Corrections. The STOP program provides rehabilitation services and career counseling to inmates struggling with addiction and is funded through the Pennsylvania Commission on Crime and Delinquency.

STOP Program Expenses

Salary of Overtime

This line item contains funding for overtime expenses associated with the administration of the STOP program. Staffing for this program is shared with other grant programs. Budgeted overtime expenses are equal to overtime expenses approved by the Pennsylvania Commission on Crime and Delinquency for the administration of this program.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Supplies and Operating Expenses

This line item contains funding for STOP program supplies and operating expenses, which include rehabilitative drug treatments, consulting services through the Lawrence County Drug and Alcohol Commission, and other programmatic expenses.

STOP Program Revenues

STOP Grant

This line item is reserved for grant revenues received from the Pennsylvania Commission on Crime and Delinquency for the purposes of administering the STOP program.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – STOP Program Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------|---------------------|--------------------|--------------------|
| Salary of Overtime | 91,000.00 | 30,458.00 | 30,458.00 |
| FICA Expense | 6,962.00 | 2,330.00 | 2,330.00 |
| Supplies and Operating Expenses | 10,000.00 | 10,000.00 | 10,000.00 |
| Total Expenses | \$107,962.00 | \$42,788.00 | \$42,788.00 |

2023 Budget – STOP Program Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|---------------------|--------------------|--------------------|
| STOP Grant | 107,962.00 | 42,788.00 | 42,788.00 |
| Total Revenues | \$107,962.00 | \$42,788.00 | \$42,788.00 |

2023 LAWRENCE COUNTY BUDGET

Vivitrol Program

Budget Narrative

This budget section is utilized for the financial administration of the County's Vivitrol program, which is administered by the Department of Corrections. The Vivitrol program provides rehabilitation services and career counseling to inmates struggling with addiction and is funded through the Pennsylvania Commission on Crime and Delinquency. Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Vivitrol Program Expenses

Salary of Staff

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Salary of Overtime

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Employee Insurance

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

FICA Expense

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Unemployment

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Supplies and Operating Expenses

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Contracted Consultant

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

Vivitrol Program Revenues

Vivitrol Grant

Due to lack of grant funding, this program has been eliminated for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Vivitrol Program Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------|-------------|---------------------|---------------------|
| Salary of Staff | - | 27,039.00 | 27,039.00 |
| Salary of Overtime | - | 45,748.00 | 45,748.00 |
| Employee Insurance | - | 13,278.00 | 13,278.00 |
| FICA Expense | - | 5,568.00 | 5,568.00 |
| Unemployment | - | 295.00 | 293.00 |
| Supplies and Operating Expenses | - | 41,942.00 | 41,944.00 |
| Contracted Consultant | - | 5,000.00 | 5,000.00 |
| Total Expenses | - | \$138,870.00 | \$138,870.00 |

2023 Budget – Vivitrol Program Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|---------------------|---------------------|
| Vivitrol Grant | - | 138,870.00 | 138,870.00 |
| Total Revenues | - | \$138,870.00 | \$138,870.00 |

2023 LAWRENCE COUNTY BUDGET

Agricultural and Environmental Preservation

Appropriation Goals

- Preserve and protect Lawrence County’s agriculture heritage through increased spending on state and local agriculture preservation programs.
- Safeguard Lawrence County’s environmental assets from unnecessary encroachment and unsafe development practices.
- Assist Lawrence County farmers and agricultural workers by funding programs and positions which are beneficial to the agricultural community through partnerships with the Pennsylvania State University Agricultural Extension.

Budget Narrative

The Lawrence County Commissioners have made it a priority to invest in agriculture and environmental preservation. To that end, the Board of Commissioners is allocating \$294,500.00 in total County discretionary funding to agricultural and environmental preservation programs for the 2023 fiscal year.

Penn State Extension

This line item contains funding for the County’s appropriation to the Pennsylvania State University Agricultural Extension. The programs structured under Penn State Extension are aimed at assisting local farmers and educating local students on the agricultural industry.

Conservation District

This line item contains funding for the County’s annual appropriation to the Lawrence County Conservation District. With a Board of Directors made up of local environmental, agricultural, and community leaders and with a professional and well-regarded staff, the Conservation District provides localized leadership on agricultural conservation, environmental education, erosion and sediment pollution control, and waterway protection.

Agricultural Preservation

This line item contains funding for the Lawrence County Agricultural Preservation Board, which undertakes the critical work of preserving agricultural land for future generations through a mix of local and state funding.

Blackfly Control

This line item contains funding for County contracts to monitor and disrupt the growth of local blackfly populations. As determined by the Department of Environmental Protection, Lawrence County’s 2023 allocation for Blackfly Control is \$7,500.00.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Agricultural and Environmental Preservation

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Penn State Extension | 110,000.00 | 110,000.00 | 108,000.00 |
| Conservation District | 117,000.00 | 117,000.00 | 115,000.00 |
| Agricultural Preservation | 60,000.00 | 54,500.00 | 35,000.00 |
| Blackfly Control | 7,500.00 | 7,000.00 | 8,000.00 |
| Total Revenues | \$294,500.00 | \$288,500.00 | \$266,000.00 |

2023 LAWRENCE COUNTY BUDGET

Community Development

Appropriation Goals

- Rebuild Lawrence County's communities through targeted investment and increased redevelopment spending.
- Enrich current County residents and attract new families through the creation of blight-free communities with safe streets and quality housing stock.
- Improve quality of life for local residents through programming geared at building interconnected and engaged neighborhoods.

Budget Narrative

With a decreasing and aging population throughout Lawrence County, the Lawrence County Commissioners recognize the substantial need for community redevelopment investment on a County-wide basis. To that end, while the Board of Commissioners has decreased community development funding from the General Fund for the 2023 fiscal year, Lawrence County's American Rescue Plan funding is being targeted to bring back Lawrence County communities in place of discretionary General Fund dollars.

New Visions

New Visions funding has been eliminated for the 2023 fiscal year.

Community Redevelopment

This line item contains funding for the County's redevelopment efforts in targeted neighborhoods and municipalities. Specifically, the funds in this line item are used on any high impact, large scale projects determined to be of substantial value to Lawrence County by the Lawrence County Board of Commissioners.

Union Township Project

This line item contains funding for the County's ongoing neighborhood revitalization project in Union Township. Primarily used as matching funds for state and federal grants, this line item funds housing rehabilitation, transportation improvements, recreational improvements, and other revitalization projects targeted to the Oakland neighborhood of Union Township. The full project is a collaboration between Lawrence County, Union Township, and Lawrence County Community Action Partnership.

Airport Terminal Project

The engineering and design phase of this project is ongoing and there is no current need for an additional allocation from the Board of Commissioners.

2023 LAWRENCE COUNTY BUDGET

United Way 2-1-1 Program

This line item contains funding for the County's annual appropriation to the United Way of Southwestern Pennsylvania's 2-1-1 program, which connects at-risk residents with essential services and support.

New Castle Area Transit Authority

This line item is for the County's annual appropriation to the New Castle Area Transit Authority. The Transit Authority serves the Greater New Castle Area and provides mass transit services to Lawrence County residents. The Transit Authority also maintains routes to major job centers, such as Pittsburgh.

Boyd Community Allocation

This line item contains funding for community appropriations made at the discretion of Commissioner Boyd.

Vogler Community Allocation

This line item contains funding for community appropriations made at the discretion of Commissioner Vogler.

Spielvogel Community Allocation

This line item contains funding for community appropriations made at the discretion of Commissioner Spielvogel.

Venasco Community Allocation

This line item contains funding for community appropriations made at the discretion of Administrator Venasco.

Medure Community Allocation

This line item contains funding for community appropriations made at the discretion of Solicitor Medure.

Miscellaneous Appropriations

This line item has been abolished and replaced with discretionary accounts for each member of the Lawrence County Leadership Team.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Community Development

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------------|---------------------|---------------------|---------------------|
| New Visions | - | - | 25,000.00 |
| Community Redevelopment | 50,000.00 | 60,404.00 | 350,000.00 |
| Union Township Project | 25,000.00 | 100,000.00 | - |
| Airport Terminal Project | - | 150,000.00 | - |
| United Way 2-1-1 Program | 5,000.00 | 10,000.00 | - |
| New Castle Area Transit Authority | 23,271.00 | 22,162.00 | - |
| Boyd Community Allocation | 5,000.00 | 10,000.00 | - |
| Vogler Community Allocation | 5,000.00 | 10,000.00 | - |
| Spielvogel Community Allocation | 5,000.00 | 10,000.00 | - |
| Venasco Community Allocation | 1,250.00 | 2,500.00 | - |
| Medure Community Allocation | 1,250.00 | 2,500.00 | - |
| Miscellaneous Appropriations | - | - | 25,000.00 |
| Total Revenues | \$120,771.00 | \$377,566.00 | \$400,000.00 |

2023 LAWRENCE COUNTY BUDGET

Economic Development

Appropriation Goals

- Create economic opportunity by leveraging County funding to tap into state and federal grants which allow for projects that bring jobs and investment to Lawrence County.
- Market Lawrence County to the greater Pittsburgh region for both tourism promotion and employment opportunities.
- Educate and empower Lawrence County's next generation of business and community leaders through meaningful programming and opportunities to make an impact.

Budget Narrative

By deploying County funding towards economic development and tourist-based programming, the Board of Commissioners is solidifying its commitment to bring jobs and opportunity to Lawrence County residents. Through its investment, Lawrence County has recently found success in business attraction in the southern portion of the County with the Stonecrest Business Park development and is working to build on this success and leverage local assets to continue to grow its economic base.

Economic Development Expenses

Economic Development

This line item contains funding for the Lawrence County Economic Development Corporation.

Redevelopment Authority

This line item contains funding for the Lawrence County Redevelopment Authority. Due to the presence of other dedicated funding streams, no County General Fund dollars are being allocated to the Redevelopment Authority for the 2023 fiscal year.

Tourist Promotion Agency

This line item contains funding for the Lawrence County Tourist Promotion Agency. The Tourist Promotion Agency works to stimulate the tourist industry around the County and focuses on drawing new visitors to explore the County's many positive attributes. The TPA advertises Lawrence County across the greater Pittsburgh region and the United States. Funding for this agency stems entirely from the 5.00% tax that the Lawrence County Board of Commissioners has levied on hotel stays.

2023 LAWRENCE COUNTY BUDGET

Economic Development Revenues

Hotel Tax – TPA

This line item is for revenue received from the County's 5.00% tax on hotel stays. Specifically, this line item serves as the pass through revenue item for 96.00% of revenue received under this tax which is remitted to the Lawrence County Tourist Promotion Agency.

Hotel Tax – Lawrence County

This line item is for the remaining 4.00% of hotel tax revenues that are returned to Lawrence County in the form of an administrative fee.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Economic Development Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------|---------------------|---------------------|---------------------|
| Economic Development | 100,000.00 | 100,000.00 | 100,000.00 |
| Redevelopment Authority | - | 75,000.00 | - |
| Tourist Promotion Agency | 288,000.00 | 230,400.00 | 192,000.00 |
| Total Revenues | \$388,000.00 | \$405,400.00 | \$292,000.00 |

2023 Budget – Economic Development Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------|---------------------|---------------------|---------------------|
| Hotel Tax - TPA | 288,000.00 | 230,400.00 | 192,000.00 |
| Hotel Tax – Lawrence County | 12,000.00 | 9,600.00 | 8,000.00 |
| Total Revenues | \$300,000.00 | \$240,000.00 | \$200,000.00 |

2023 LAWRENCE COUNTY BUDGET

Tax Revenue Anticipation Note

Budget Narrative

This budget category funds the repayment of the County's tax revenue anticipation note. The TRAN helps fund County operating expenses until property tax revenue starts being collected in February and March.

Tax Revenue Anticipation Note Expenses

TRAN Interest

This line item funds the interest expense on the tax revenue anticipation note. Due to the County's strong financial position, no tax revenue anticipation note will be taken out for the 2023 fiscal year. To that end, no funding is needed to cover interest costs on the tax revenue anticipation note.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Tax Revenue Anticipation Note Expense

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-------------|--------------------|--------------------|
| TRAN Interest | - | 11,875.00 | 14,550.00 |
| Total Revenues | - | \$11,875.00 | \$14,550.00 |

2023 LAWRENCE COUNTY BUDGET

Insurance and Other Employee Benefits

Budget Narrative

This budget category funds the County's insurance costs, health reimbursement arrangement costs, and COBRA insurance benefits to retirees.

Insurance and Other Employee Benefits Expenses

Worker's Compensation

This line item is for funding utilized to cover the County's mandated worker's compensation insurance. As a member of the County Commissioners' Association of Pennsylvania, the County uses CCAP's PComp insurance program as the provider for this service. The funded amount for the 2023 budget is based on conversations with the Managing Director of PComp.

Liability Insurance

This line item is for funding utilized to cover the County's liability insurance. As with worker's compensation insurance, Lawrence County uses CCAP's PCorp insurance program as a service provider. The funded amount for the 2023 budget is based on conversations with the Managing Director of PCorp.

Benefits to Retirees

This line item serves to fund retiree health insurance. While the County does not provide health insurance to retirees, all retirees have the option to purchase health insurance through the County until they become eligible for Medicare. The budgeted amount for the 2023 fiscal year is based on prior year utilization of COBRA benefits.

HRA Benefits

This line item covers the County's health reimbursement arrangement costs. The County's HRA benefits help employees cover certain qualified medical expenses. The budgeted amount for the 2023 fiscal year is based on HRA utilization in the 2022 fiscal year.

Insurance and Other Employee Benefits Revenue

Benefits to Retirees

This line item accounts for the revenue side of retiree benefits. Under the County's COBRA, retirees pay the County for the cost of their COBRA benefits and that pass through funding is reflected under this budget item. Projected revenues are equal to projected cost.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Insurance and Other Employee Benefits Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|-----------------------|-----------------------|---------------------|
| Worker’s Compensation | 207,865.00 | 215,582.00 | 253,500.00 |
| Liability Insurance | 588,467.00 | 419,692.00 | 400,000.00 |
| Benefits to Retirees | 35,000.00 | 75,000.00 | 16,000.00 |
| HRA Benefits | 475,000.00 | 305,874.00 | 100,000.00 |
| Total Revenues | \$1,306,332.00 | \$1,016,148.00 | \$769,500.00 |

2023 Budget – Insurance and Other Employee Benefits Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| Benefits to Retirees | 35,000.00 | 75,000.00 | 16,000.00 |
| Total Revenues | \$35,000.00 | \$75,000.00 | \$16,000.00 |

2023 LAWRENCE COUNTY BUDGET

Refunds

Budget Narrative

This budget category funds refunds to taxpayers and the general public for overpayment of taxes or other County services. Overall, projected refund expenses for the 2023 fiscal year have decreased by 28.87% relative to the 2022 fiscal year.

Tax Refunds

This line item is for funded utilized to refund County taxpayers for overpayment of property taxes. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual tax refund expenses incurred from 2017 through 2022 to project the necessary budget for tax refund expense for the 2023 fiscal year.

Other Refunds

This line item is for funding utilized to refund the recipients of paid County services in the event of overpayment. Funding can be used for any refunds other than tax refunds, which are funded through another line item. Due to minimal line item utilization in prior years, funding has been reduced to \$1,000.00 for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Refunds

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|--------------------|
| Tax Refunds | 15,000.00 | 19,673.00 | 20,000.00 |
| Other Refunds | 1,000.00 | 2,822.00 | 5,298.00 |
| Total Expenses | \$16,000.00 | \$22,495.00 | \$25,298.00 |

2023 LAWRENCE COUNTY BUDGET

Central Services

Budget Narrative

This budget category funds centralized County expenditures and miscellaneous operational expenditures that would otherwise not fit into a budget category.

Materials and Supplies

This line item is for reserve materials and supplies funding.

Postage

This line item has been eliminated for the 2023 fiscal year.

Telephone

This line item funds unallocated cost from the County's telephone bills.

Land and Building Rental

This line item funds unallocated cost from the County's document storage contracts with Access Information Holdings. As the Board of Commissioners intends to dramatically reduce County document storage at Access Information Holdings, this line item has been eliminated for the 2023 fiscal year.

Bank Charges

This line item contains funding for the County's contract with Brinks for the transportation of County treasury deposits.

Miscellaneous Administrative Expenses

This line item accounts for reserve funding for miscellaneous administrative expenses.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Central Services

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|--------------------|--------------------|---------------------|
| Materials and Supplies | - | 2,660.00 | 12,000.00 |
| Postage | - | - | 1,000.00 |
| Telephone | 4,200.00 | 15,000.00 | 5,000.00 |
| Land and Building Rental | - | 11,500.00 | 10,000.00 |
| Bank Charges | 7,800.00 | 6,840.00 | 8,000.00 |
| Miscellaneous Administrative | 35,000.00 | 6,619.00 | 100,000.00 |
| Total Expenses | \$47,000.00 | \$42,619.00 | \$136,000.00 |

2023 LAWRENCE COUNTY BUDGET

Transfers to Other Funds

Budget Narrative

This budget category accounts for intergovernmental transfers from the General Fund to specialized funds under the County's umbrella. Primarily, this budget category provides funding for the County contribution to special departmental funds, the retirement fund, the debt service fund, and other miscellaneous funds. The budget category also includes a transfer to the operating reserve.

Transfer to Operating Reserve

This line item contains funding to transfer into the County's operating reserve fund. This fund is utilized for unanticipated emergency situations and is a signal to financial institutions of the County's fiscal strength.

Transfer to Capital Reserve

This line item contains funding to transfer into the County's capital reserve fund. For the 2023 fiscal year, the County is adopting a long-term capital plan, with expenditures approved in the capital plan coming from the capital reserve fund. Moving forward, all large capital purchases must be approved in this plan to ensure long-term fiscal stability.

Transfer to Domestic Relations

This line item is for funding for the County's contribution to the Domestic Relations fund. The Commonwealth of Pennsylvania funds 66.00% of Domestic Relations expenses and the County funds the remaining 34.00% of Domestic Relations expenses. The transfer amount is based on the total needs-based budget for Domestic Relations.

Transfer to Mental Health and Developmental Services

This line item funds the County's contribution to the Mental Health and Developmental Services fund. The funded amount for the 2023 fiscal year is based on the minimum required County contribution to this fund and conversations with the County Administrator, Director of Mental Health and Developmental Services, and other MHDS staff.

Transfer to Children and Youth Services

This line item contains funding for the County's required contribution to the Children and Youth Services operating budget. The County's contribution is projected to significantly increase for the 2023 fiscal year due to both increases in contracted services and the number of children currently in care. The budgeted funding for the 2023 fiscal year is based on data provided by the Director of Children and Youth Services.

2023 LAWRENCE COUNTY BUDGET

Transfer to Debt Service

This line item funds the County's contribution to debt service payments. While the majority of debt service is paid through a dedicated debt service tax assessment on County real estate, the County still must contribute a predetermined amount of funding towards paying down debt. The funded amount for the 2023 fiscal year was determined through the use of an amortization schedule provided by the Controller's Office and real estate tax revenue projections.

Transfer to Victim Witness

This line item funds the County contribution to the Victim Witness program. Due to a combination of grant and dedicated fee revenues, it is not anticipated that the County General Fund will need to contribute to the Victim Witness program in the 2023 fiscal year.

Transfer to 911

This line item funds the County's contribution to the 911 center. Funding for the 2023 fiscal year is based on total operating expenses for the 911 center minus the state allocations to fund 911 operations. Budgeted figures were provided by the Director of Public Safety.

Transfer to EMA Grants

This line item is a budgetary mechanism to allow for the funding of the County's dog search team. For the 2023 fiscal year, this line item has been funded at \$5,000.00 per the request of the dog search team.

Transfer to Retirement Fund

This line item funds the County's contribution to the County Retirement Fund. Due to market forces outside of the control of the Lawrence County Pension Board, the actuarially determined County contribution to the employee retirement fund has substantially increased for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Transfers to Other Funds

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Transfer to Operating Reserve | - | 250,000.00 | 4,363,199.00 |
| Transfer to Capital Reserve | - | 2,207,331.00 | - |
| Transfer to Domestic Relations | 500,179.00 | 501,275.00 | 560,000.00 |
| Transfer to MHDS | 320,926.00 | 320,925.00 | 320,926.00 |
| Transfer to CYS | 3,062,000.00 | 2,768,499.00 | 2,163,432.00 |
| Transfer to Debt Service | 448,298.00 | 626,756.00 | 637,316.00 |
| Transfer to Victim Witness | - | 8,627.00 | 9,989.00 |
| Transfer to 911 | 474,056.00 | 622,241.00 | 305,072.00 |
| Transfer to EMA Grants | 5,000.00 | 5,000.00 | - |
| Transfer to Retirement Fund | 625,000.00 | 250,000.00 | 740,000.00 |
| Total Expenses | \$5,435,459.00 | \$7,560,654.00 | \$9,099,934.00 |

Special Departmental Funds

2023 LAWRENCE COUNTY BUDGET

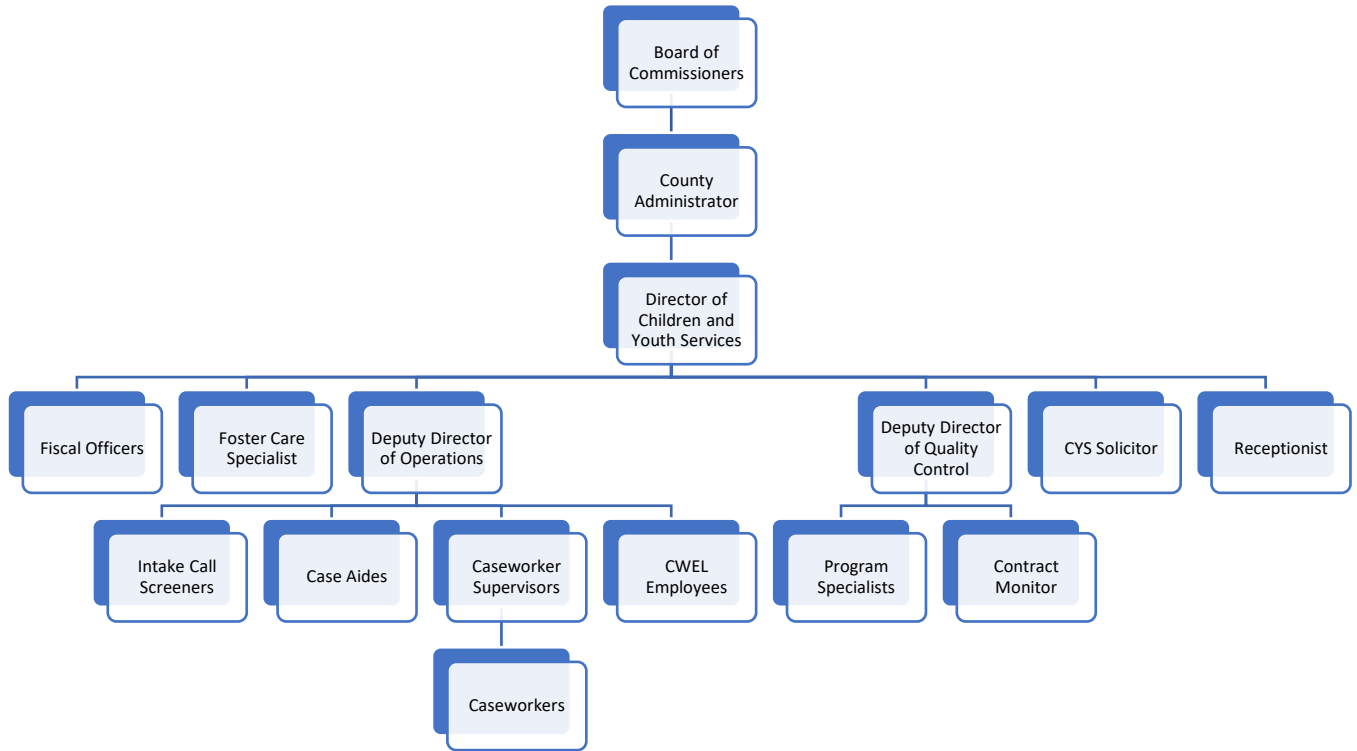
Special Departmental Fund Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--|---------------|---------------|--------------|----------|
| Children and Youth Services | 15,373,255.00 | 14,065,771.00 | 1,307,484.00 | 9.30% |
| Domestic Relations | 1,547,586.00 | 1,540,685.00 | 6,901.00 | 0.45% |
| Domestic Relations Incentive | 146,536.00 | 150,637.00 | (4,101.00) | -2.72% |
| Mental Health and Developmental Services | 8,868,739.00 | 8,420,804.00 | 447,935.00 | 5.32% |
| Public Safety, 911 Division | 2,417,750.00 | 2,872,841.00 | (462,741.00) | -16.06% |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--|---------------|---------------|--------------|----------|
| Children and Youth Services | 15,373,255.00 | 14,065,771.00 | 1,307,484.00 | 9.30% |
| Domestic Relations | 1,547,586.00 | 1,540,685.00 | 6,901.00 | 0.45% |
| Domestic Relations Incentive | 146,536.00 | 150,637.00 | (4,101.00) | -2.72% |
| Mental Health and Developmental Services | 8,868,739.00 | 8,420,804.00 | 447,935.00 | 5.32% |
| Public Safety, 911 Division | 2,417,750.00 | 2,872,841.00 | (462,741.00) | -16.06% |

2023 LAWRENCE COUNTY BUDGET

Department of Children and Youth Services



Mission Statement

To investigate reports of child abuse and neglect, and to take steps to protect children through investigation; to preserve families wherever possible; to assure that all children have safe, permanent homes.

Departmental Goals

- Thoroughly investigate all reports of child abuse and neglect within Lawrence County.
- When necessary, take custody of abused or neglected children through a court process.
- Coordinate and oversee the placement of children within the County's foster system.
- Work to reunite and uplift Lawrence County families, where possible.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

The following departmental fund corresponds with the Lawrence County Department of Children and Youth Services. Funded primarily through state expense reimbursements, the Department of Children and Youth Services is responsible for safeguarding the health and wellbeing of children in Lawrence County. The department reports to the Lawrence County Board of Commissioners with the Pennsylvania Department of Welfare having additional oversight over CYS operations.

Children and Youth Services Expenses

General Expenses

Salary of Director of Children and Youth Services

This line item contains funding for the salary of the Director of Children and Youth Services. For 2023, this line item increased by 2.25% due to the County's annual cost-of-living adjustment for all employees.

The following salaries are associated with each position under this line item:

1. Director of Children and Youth Services: \$70,675.83

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

1. Director of Children and Youth Services: \$150.00

Salary of Staff

This line item contains funding for the salaries of support staff under the Department of Children and Youth Services. The Deputy Director of Casework Services and Deputy Director of Quality Assurance are non-union positions and will receive a 2.25% cost of living adjustment. The four fiscal officers, two case aides, contract monitor, and receptionist are represented by AFSCME and will receive a 2.25% cost of living adjustment, as determined by the County's collective bargaining agreement with AFSCME. Any difference in salaries between employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

1. Deputy Director of Casework Services: \$58,796.31
2. Deputy Director of Quality Assurance: \$58,796.31
3. Fiscal Officer 2: \$51,749.90
4. Fiscal Officer 1: \$40,357.16
5. Fiscal Officer 1: \$39,797.53
6. Fiscal Officer 1: \$39,797.53
7. Contract Monitor: \$34,455.99
8. Case Aide: \$30,373.15
9. Case Aide: \$30,847.86

2023 LAWRENCE COUNTY BUDGET

10. Receptionist: \$30,517.35

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--|------------|
| 1. Deputy Director of Casework Services: | \$600.00 |
| 2. Deputy Director of Quality Assurance: | \$1,050.00 |

Salary of Overtime

This line item includes \$60,000.00 for overtime costs. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual overtime expenses incurred from 2017 through 2022 to project the necessary budget for overtime expense for the 2023 fiscal year.

Salary of Solicitor

This line item contains funding for the salary of the Solicitor for the Department of Children and Youth Services. As a necessary function of the department involves arguing cases before the Lawrence County Court of Common Pleas, a full time solicitor is necessary to represent the department in court. The Solicitor will receive a 2.25% cost of living adjustment in 2023.

The following salaries are associated with each employee under this line item:

- | | |
|-------------------|-------------|
| 1. CYS Solicitor: | \$56,123.75 |
|-------------------|-------------|

Salary of Caseworker Staff

This line item contains the salaries of the department's 22 caseworkers, two intake call screeners, two program specialists, two CWEL positions, five caseworker supervisors, a foster program supervisor, and two foster program care specialists. The foster program supervisor and the foster program care specialists are a non-union position and will receive a 2.25% cost of living adjustment. All other positions are represented by AFSCME and will receive a 2.25% cost of living adjustment, which is determined by the County's collective bargaining agreement with AFSCME. Any difference in the salaries of employees who hold the same position is due to seniority. On call compensation for caseworker staff is represented financially under this line item as well.

The following salaries are associated with each employee under this line item:

- | | |
|----------------------------|-------------|
| 1. Intake Call Screener 2: | \$51,603.90 |
| 2. Intake Call Screener 1: | \$47,458.88 |
| 3. Program Specialist 1: | \$42,694.71 |
| 4. Program Specialist 1: | \$42,720.18 |
| 5. CWEL: | \$41,704.84 |
| 6. CWEL: | \$42,935.27 |
| 7. Caseworker Supervisor: | \$45,166.56 |
| 8. Caseworker Supervisor: | \$45,195.01 |
| 9. Caseworker Supervisor: | \$44,541.67 |

2023 LAWRENCE COUNTY BUDGET

| | |
|-------------------------------------|-------------|
| 10. Caseworker Supervisor: | \$44,022.32 |
| 11. Caseworker Supervisor: | \$44,700.27 |
| 12. Foster Program Supervisor: | \$42,900.58 |
| 13. Foster Program Care Specialist: | \$33,374.40 |
| 14. Foster Program Care Specialist: | \$32,720.00 |
| 15. Caseworker 3: | \$40,460.32 |
| 16. Caseworker 3: | \$38,158.24 |
| 17. Caseworker 3: | \$38,158.24 |
| 18. Caseworker 2: | \$37,661.30 |
| 19. Caseworker 2: | \$37,661.30 |
| 20. Caseworker 2: | \$37,661.30 |
| 21. Caseworker 2: | \$36,949.15 |
| 22. Caseworker 2: | \$36,949.15 |
| 23. Caseworker 1: | \$36,949.15 |
| 24. Caseworker 1: | \$36,949.15 |
| 25. Caseworker 1: | \$36,949.15 |
| 26. Caseworker 1: | \$36,949.15 |
| 27. Caseworker 1: | \$36,949.15 |
| 28. Caseworker 1: | \$35,069.26 |
| 29. Caseworker 1: | \$35,069.26 |
| 30. Caseworker 1: | \$35,069.26 |
| 31. Caseworker 1: | \$35,069.26 |
| 32. Caseworker 1: | \$35,416.48 |
| 33. Caseworker 1: | \$34,726.28 |
| 34. Caseworker 1: | \$34,726.28 |
| 35. Caseworker 1: | \$34,726.28 |
| 36. Caseworker 1: | \$34,726.28 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|------------------------------------|----------|
| 1. Foster Program Care Specialist: | \$816.00 |
|------------------------------------|----------|

The following contractual wage supplements are incorporated into this line item:

1. \$30,882.00 for on call compensation; and
2. \$25,000.00 for miscellaneous additional pay.

2023 LAWRENCE COUNTY BUDGET

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For 2023, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all current non-union employees and elected officials. For AFSCME members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Worker's Compensation

This line item contains funding for worker's compensation insurance related to department employees. As this fund receives the majority of its funding through the state, by funding worker's compensation through this fund as opposed to the general worker's compensation line item in the County General Fund, the County is able to offset the cost of departmental worker's compensation to the state.

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of linear trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies expense for the 2023 fiscal year.

Office Minor

Included under this line item are the following:

- \$10,000.00 for miscellaneous office minor expenses.

2023 LAWRENCE COUNTY BUDGET

Postage

This line item is utilized to pay for the department's postage costs. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Contracted Services

This line item includes funding for the following contracted services:

- \$56,630.00 to Avanco for the department's case management software; and
- \$10,500.00 for departmental Microsoft Office 365 subscriptions; and
- \$20,000.00 for contracted attorney services.

Contracted Security

This line item contains \$48,000.00 in funding for the department's contract with Pittsburgh Protection for security services at the Almira Building.

Purchased Services - Agencies

At the request of the department head, this line item has been eliminated and merged with other line items for the 2023 fiscal year.

Adoption Subsidies

This line item contains subsidy funding for families who have adopted a child to assist that family in defraying the costs associated with raising a child. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual adoption subsidy expenses incurred from 2017 through 2022 to project the necessary budget for adoption subsidy expense for the 2023 fiscal year.

Court Related Costs

This line item contains funding for any court related costs incurred by the department. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual court related cost expenses incurred from 2017 through 2022 to project the necessary budget for court related cost expense for the 2023 fiscal year.

Cost Allocation

This line item contains funding for the department's cost allocation to the General Fund for administrative services rendered to the department. For the 2023 fiscal year, the cost allocation was determined by the County's cost allocation plan.

2023 LAWRENCE COUNTY BUDGET

Telephone and Internet

Included under this line item are the following:

- \$14,400.00 for office telephone lines; and
- \$6,000.00 for the department's share of USA Choice internet services; and
- \$24,000.00 for caseworker cell phones; and
- \$3,600.00 for additional miscellaneous communications expenses.

Water / Sewage

This line item contains funding for water and sewage expenses associated with the offices of the Department of Children and Youth Services. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual water / sewer expenses incurred from 2017 through 2022 to project the necessary budget for water /sewer expense for the 2023 fiscal year.

Gas

This line item contains funding for gas expenses associated with the offices of the Department of Children and Youth Services. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual gas expenses incurred from 2017 through 2022 to project the necessary budget for gas expense for the 2023 fiscal year.

Electric

This line item contains funding for electric expenses associated with the offices of the Department of Children and Youth Services. For the 2023 fiscal year, the amount of funding under this line item was conservatively estimated based on prior year expenditures.

Hauling Refuse

This line item contains funding for hauling refuse expenses associated with the offices of the Department of Children and Youth Services. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual hauling expenses incurred from 2017 through 2022 to project the necessary budget for hauling expense for the 2023 fiscal year.

Maintenance and Repair

This line item contains funding for necessary maintenance and repair expenses associated with the upkeep of the Almira Building and CYS equipment. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual maintenance and repair expenses incurred from 2017 through 2022 to project the necessary budget for maintenance and repair expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Vehicle Expense

This line item contains funding for required vehicle expenses, such as routine vehicular maintenance and fuel costs. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Land and Building Rental

This line item funds the rental amount that the Department of Children and Youth Services pays to the Lawrence County General Fund for the use of the Almira Home. The rental amount is determined by the state-approved budget for the Department of Children and Youth Services.

Equipment Lease

Included under this line item are the following:

- \$2,328.00 for a copier lease agreement with Wells Fargo; and
- \$337.00 for a supply agreement with Pitney Bowes for postage expenses; and
- \$500.00 for miscellaneous rental expenses.

Association Dues

Included under this line item are the following association dues:

- \$3,800.00 for membership in the Pennsylvania Children and Youth Administrators Association.

HRA Benefit

This line item contains funding for the County's contribution to employee HRA accounts. The budgeted amount of funding under this line item for the 2023 fiscal year was based on the department's 2022 HRA utilization rate.

Advertising Expense

This line item contains funding for advertising expenses associated with the Department of Children and Youth Services. For the 2023 fiscal year, the amount of funding under this line item was determined by a three-year average of actual advertising expenses incurred from 2020 through 2022.

Travel and Training

This line item contains funding for department travel and training expenses. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual travel and training expenses incurred from 2017 through 2022 to project the necessary budget for travel and training expense for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Foster Care Payments

This line item contains funding for foster care parents to assist with the expenses incurred by fostering at-risk children. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual foster care payment expenses incurred from 2017 through 2022 to project the necessary budget for foster care payment expense for the 2023 fiscal year.

Foster Care Payments – Emergency

This line item contains funding for emergency situations encountered by foster parents and fostered children.

Foster Care Payments – Clothing

This line item contains funding to assist foster parents in purchasing clothing for fostered children. For the 2023 fiscal year, the amount of funding under this line item was determined by taking a three-year average of actual foster care clothing costs incurred from 2020 through 2022.

Client Transportation

This line item provides transportation funding to foster and adoptive families either caring for children or those families with children in care to ensure their transportation needs as they relate to child care are handled. This line item was created and funded at the request of the department head.

Foster Parent Training

This line item contains funding for training programs for new foster families. The funded amount represents the costs associated with running these programs and was determined in consultation with the Director of Children and Youth Services.

Contracted Provided Care

This line item contains funding for the following agencies which provide various contracted care services to the Department of Children and Youth Services and the children who the department serves. The budget figure was determined through a combination of trend analysis and department head input. The following agencies, among others, are funded for their programs through this line item:

- Adelphoi Village; and
- The Bair Foundation; and
- Bethany Christian Services; and
- Children’s Advocacy Center; and
- Children’s Aid Society of Mercer; and
- Children’s Home of Pittsburgh; and
- Community Specialists; and
- Concern – Professional Services for Children, Youth, and Families; and

2023 LAWRENCE COUNTY BUDGET

- Cornell Abraxas Group; and
- Cray Youth and Family Services; and
- Crossroads Home for Girls; and
- Cyber Protection Bureau; and
- Families United Network; and
- George Jr. Republic in PA; and
- Harborcreek Youth Services; and
- Hermitage House Youth Services; and
- Keystone Adolescent Center; and
- Lutheran Service Society; and
- Pathways Adolescent Center; and
- Pressley Ridge Schools; and
- The Devereux Foundation; and
- Three Rivers Adoption Council; and
- UPMC Community Medicine.

The overwhelming amount of services provided under this line item relate to the placement of children into institutional facilities, community programs, or foster care, as ordered by the Court of Common Pleas.

Medical Expenses

This line item contains funding for emergency medical expenses incurred during the care of children under CYS custody.

Evidence Based Programming

This line item contains funding for contracts with the following agencies to provide various services as needed by the Department of Children and Youth Services. The following agencies and organizations are contracted by the Department of Children Youth Services using funding from this line item:

- MHY; and
- Cray Youth and Family Services; and
- Lawrence County Social Services; and
- Children's Advocacy Center.

The following programs are provided under this line item:

- Family Services; and
- Parent as Teacher Program; and
- Homebuilder; and
- Safe Program.

2023 LAWRENCE COUNTY BUDGET

Additionally, certain informational technology and housing expenses are funded out of this line item. The total amount of funding provided for the 2023 fiscal year is based on conversations with the Director of Children and Youth Services and prior budget utilization rates.

Promising Practices

This line item has been eliminated for the 2023 fiscal year.

Critical Commodities

This line item provides at-risk families with critical household items customized to the individual needs of the household. The line item was funded at a rate requested by the Director of Children and Youth Services.

Independent Living

This line item provides funding for foster care youth to assist in their transition from foster care to adulthood. The line item was funded at a rate requested by the Director of Children and Youth Services.

Special Grants

This line item contains funding for truancy services, housing services, and information technology. The line item was funded at a rate requested by the Director of Children and Youth Services.

Family First Prevention

This line item contains funding for evidence-based practices geared at supporting the family first federal initiative. The line item was funded at a rate requested by the Director of Children and Youth Services.

Caseworker Visitation

This line item contains funding for the agency to promote caseworker services, such as caseworker training costs or caseworker telecommunication costs. The line item was funded at a rate requested by the Director of Children and Youth Services.

ITG

This line item contains funding for departmental information technology needs. The line item was funded at a rate requested by the Director of Children and Youth Services.

Contingency

This line item contains flexible contingency funding for emergency and unanticipated expenses.

2023 LAWRENCE COUNTY BUDGET

CYS / JPO Joint Program Expenses

In Home Counseling

This line item provides funding for in home counseling services required by the Department of Children and Youth Services or the Office of Juvenile Probation. For 2023, the amount of funding in this line item was determined through the use of both trend analysis and discussions with the department head and CYS fiscal team.

Community Based Delinquents

This line item provides funding for community based delinquent services required by the Department of Children and Youth Services or the Office of Juvenile Probation. These are delinquents who have been determined to safely have the ability to rejoin society. For 2023, the amount of funding in this line item was determined through the use of both trend analysis and discussions with the department head and CYS fiscal team.

Institutional Delinquents

This line item provides funding for institutional delinquent services required by the Department of Children and Youth Services or the Office of Juvenile Probation. These services are provided for delinquents and juveniles who are required to be institutionalized by the Court of Common Pleas. For 2023, the amount of funding in this line item was determined through the use of both trend analysis and discussions with the department head and CYS fiscal team.

Evidence Based Programming

This line item contains funding for proven and effective programs required by the Department of Children and Youth Services or the Office of Juvenile Probation to carry out their respective missions. For 2023, the amount of funding in this line item was determined through the use of both trend analysis and discussions with the department head and CYS fiscal team.

Transfers to Other Funds

Transfer to General Fund

This line item contains funding to transfer back to the County General Fund. Transfers to the general fund are made when the County makes a purchase or contribution on behalf of the Department of Children and Youth Services where the General Fund needs to be reimbursed. For 2023, the amount of funding included under this line item is based on the County's 2022 cost allocation plan.

2023 LAWRENCE COUNTY BUDGET

Children and Youth Services Revenues

General Revenues

TANF

This line item is for revenues received from the Commonwealth of Pennsylvania in conjunction with the Temporary Assistance for Needy Families program. Budget projections are based on state figures.

Title IV-B

This line item is for revenues received from the Commonwealth of Pennsylvania in conjunction with Title IV-B of the Social Security Act, which provides funds for child-related welfare services. Budget projections are based on state figures. Funding originates from the federal government.

Title IV-E AA

This line item is for revenues received from the Commonwealth of Pennsylvania in conjunction with Title IV-E of the Social Security Act, which provides funds to assist states in providing stable out-of-home care for children under the jurisdiction of the state. Budget projections are based on state figures. Funding originates from the federal government.

Title IV-SPLC

This line item is for revenues received from the Commonwealth of Pennsylvania in conjunction with Title IV-SPLC of the Social Security Act, which provides funds to assist states in providing stable out-of-home care for children under the jurisdiction of the state. Budget projections are based on state figures. Funding originates from the federal government.

Title IV-E PM

This line item is for revenues received from the Commonwealth of Pennsylvania in conjunction with Title IV-E of the Social Security Act, which provides funds to assist states in providing stable out-of-home care for children under the jurisdiction of the state. Budget projections are based on state figures. Funding originates from the federal government.

Title XX

This line item is for revenues received from the Commonwealth of Pennsylvania in conjunction with Title XX of the Social Security Act, which provides block grant funding for programs which prevent child abuse and increase the availability of child care. Budget projections are based on state figures. Funding originates from the federal government.

Medicaid

This line item is for revenues received from Medicaid for children under the care of the Department of Children and Youth Services. Budget projections are based on state figures.

2023 LAWRENCE COUNTY BUDGET

Act 148

This line item is for revenues received from the Commonwealth of Pennsylvania in conjunction with Act 148. Under Act 148, the state reimburses counties for 60.00% of qualified expenditures for children and youth administrative costs, 75.00% to 90.00% for child welfare services, and 100.00% for county adoption services. Budget projections are based on state figures.

Independent Living

This line item is for revenues received from the Commonwealth of Pennsylvania related to independent living programming. Budget projections are based on state figures.

Promising Practices

This line item is for revenues received from the Commonwealth of Pennsylvania related to funding for new, emerging, and promising children and youth programming. Budget projections are based on state figures.

Evidence Based Programming

This line item is for revenues received from the Commonwealth of Pennsylvania related to funding for tried and tested evidence based programming. Budget projections are based on state figures.

Housing

This line item is for revenues received by the Department of Children and Youth Services in relation to its housing programs. Budget projections are based on state figures.

Truancy

This line item is for received by the Department of Children and Youth Services related to truancy issues. Budget projections are based on state figures.

IT Grant

This line item is for grant revenues received for the improvement of the department's information technology systems.

Family First Prevention

This line item contains funding to support initiatives aimed at keeping at-risk families together through evidence-based practices. Budget projections are based on state figures.

Caseworker Visitation Grant

This line item contains funding for various caseworker services undertaken by the department. Budget projections are based on state figures.

2023 LAWRENCE COUNTY BUDGET

Domestic Relations

This line item is for funding received by the Department of Children and Youth Services through the Lawrence County Domestic Relations Section. Funding is related to required childcare payments from parents as determined by the Court of Common Pleas.

SSI / SS

This line item is for funding received from social security disability for child recipients under the care of the Department of Children and Youth Services.

Additional Anticipated OCYF Revenue

This line item contains additional state funding which the Lawrence County Department of Children and Youth Services is anticipated to receive from the Pennsylvania Office of Children, Youth, and Families in conjunction with the activities undertaken by Lawrence County CYS.

Transfers from Other Funds

Transfer from General Fund

This line item accounts for the County's share of expenses incurred by the Department of Children and Youth Services. The budgeted amount of County share is based on the expense needs of the department and the projected funding to be received from outside state, federal, and local sources.

Fund Balance

Appropriated Fund Balance

This line item represents any unencumbered fund balance carried from the 2022 fiscal year to the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Children and Youth Services Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|----------------------------------|--------------|--------------|--------------|
| General Expenses | | | |
| Salary of Director | 70,826.00 | 69,946.00 | 67,766.00 |
| Salary of Staff | 417,140.00 | 430,330.00 | 379,168.00 |
| Salary of Overtime | 80,000.00 | 60,000.00 | 55,000.00 |
| Salary of Solicitor | 56,124.00 | 55,039.00 | 53,813.00 |
| Salary of Caseworker Staff | 1,461,440.00 | 1,455,884.00 | 1,354,149.00 |
| Employee Insurance | 810,194.00 | 754,650.00 | 813,972.00 |
| FICA Expense | 159,544.00 | 158,447.00 | 146,108.00 |
| Unemployment | 20,085.00 | 22,125.00 | 16,115.00 |
| Worker's Compensation | 8,500.00 | 7,250.00 | 7,750.00 |
| Materials and Supplies | 10,000.00 | 9,500.00 | 9,182.00 |
| Office Minor | 10,000.00 | 10,000.00 | 25,000.00 |
| Postage | 6,250.00 | 6,890.00 | 6,240.00 |
| Contracted Services | 87,130.00 | 62,000.00 | 50,500.00 |
| Contracted Security | 48,000.00 | 55,000.00 | 46,000.00 |
| Purchased Services – Agencies | - | 1,350,000.00 | 1,155,983.00 |
| Adoption Subsidies | 1,950,000.00 | 1,725,000.00 | 2,000,000.00 |
| Court Related Costs | 10,000.00 | 14,140.00 | 15,000.00 |
| Cost Allocation | 250,000.00 | 225,000.00 | 210,000.00 |
| Telephone and Internet | 48,000.00 | 39,000.00 | 35,000.00 |
| Water / Sewage | 4,750.00 | 4,500.00 | 4,500.00 |
| Gas | 15,000.00 | 14,000.00 | 13,000.00 |
| Electric | 15,000.00 | 14,000.00 | 11,094.00 |
| Hauling Refuse | 4,500.00 | 2,750.00 | 2,750.00 |
| Maintenance and Repair | 20,000.00 | 17,167.00 | 24,000.00 |
| Vehicle Expense | 50,000.00 | 35,000.00 | 29,000.00 |
| Land and Building Rent | 71,000.00 | 65,000.00 | 65,000.00 |
| Equipment Lease | 3,165.00 | 3,165.00 | 3,143.00 |
| Association Dues | 3,800.00 | 3,800.00 | 4,500.00 |
| HRA Benefits | 35,000.00 | 35,000.00 | 40,000.00 |
| Advertising | 1,674.00 | 20,000.00 | 22,000.00 |
| Travel and Training | 35,000.00 | 30,000.00 | 27,500.00 |
| Foster Care Payments | 700,000.00 | 1,000,000.00 | 500,000.00 |
| Foster Care Payments – Emergency | 5,000.00 | 5,000.00 | 5,000.00 |
| Foster Care Payments – Clothing | 1,902.00 | 2,500.00 | 6,000.00 |
| Client Transportation | 30,000.00 | - | - |
| Foster Parent Training | 3,000.00 | 2,200.00 | 2,200.00 |
| Contracted Provided Care | 5,250,000.00 | 3,500,000.00 | 3,002,530.00 |
| Medical Expenses | 1,000.00 | 3,000.00 | 3,000.00 |
| Evidence Based Programming | 750,000.00 | 900,000.00 | 771,919.00 |
| Promising Practices | - | 348,095.00 | 31,923.00 |
| Critical Commodities | 20,000.00 | - | - |
| Independent Living | 425,000.00 | - | - |
| Special Grants | 337,825.00 | - | - |

2023 LAWRENCE COUNTY BUDGET

| | | | |
|---|------------------------|------------------------|------------------------|
| Family First Prevention | 150,000.00 | - | - |
| Caseworker Visitation | 15,000.00 | - | - |
| ITG | 195,375.00 | - | - |
| Contingency | 15,000.00 | 54,606.00 | 110,159.00 |
| Vehicles | - | - | - |
| Other Expenses | - | - | - |
| Total General Expenses | \$13,661,224.00 | \$12,569,984.00 | \$11,125,964.00 |
| CYS / JPO Joint Program Expenses | | | |
| In Home Counseling | 775,000.00 | 700,000.00 | 800,000.00 |
| Community Based Delinquents | 258,031.00 | 300,000.00 | 275,000.00 |
| Institutional Delinquents | 500,000.00 | 325,000.00 | 500,000.00 |
| Evidence Based Programming | 100,000.00 | 70,787.00 | 48,000.00 |
| Promising Practices | - | - | - |
| Total CYS / JPO Joint Expenses | \$1,633,031.00 | \$1,395,787.00 | \$1,623,000.00 |
| Transfers to Other Funds | | | |
| Transfer to General Fund | 79,000.00 | 100,000.00 | 90,000.00 |
| Total Transfers to Other Funds | \$79,000.00 | \$100,000.00 | \$90,000.00 |
| Total CYS Expenses | \$15,373,255.00 | \$14,065,771.00 | \$12,838,964.00 |

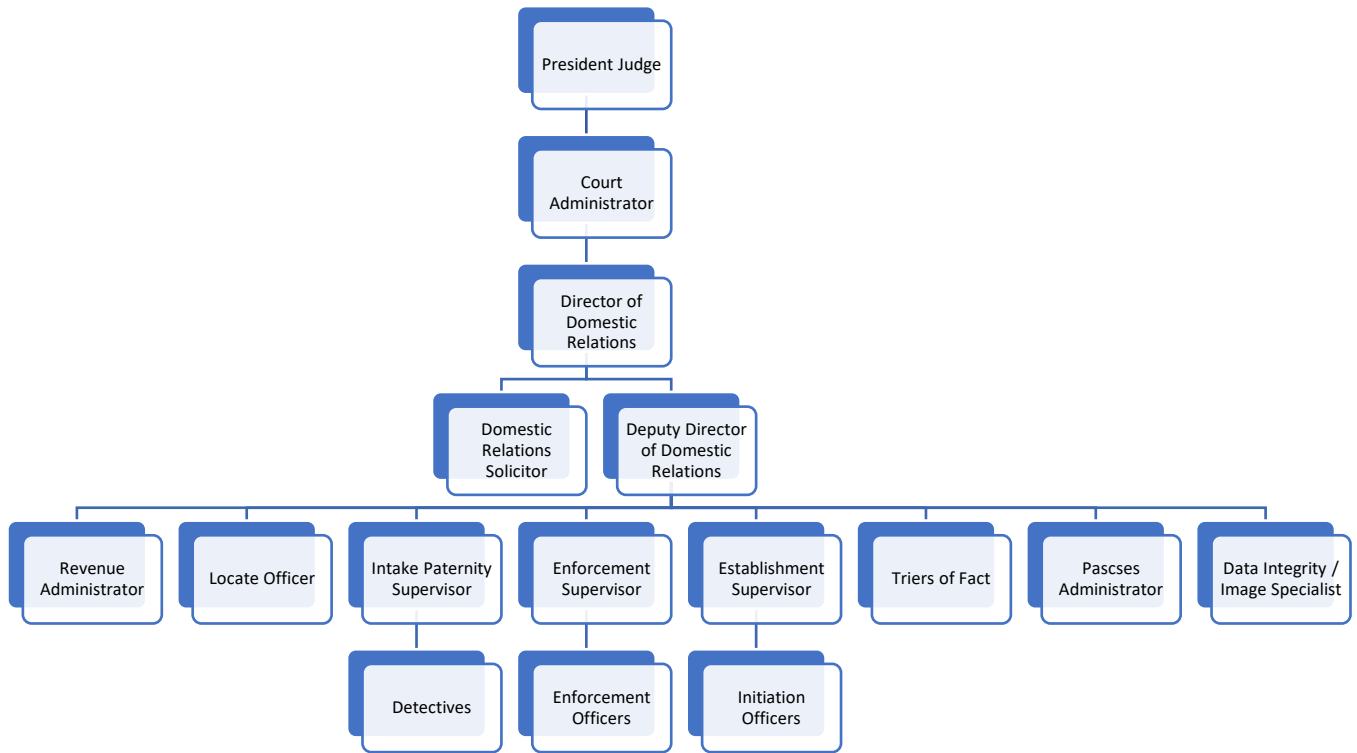
2023 LAWRENCE COUNTY BUDGET

2023 Budget – Children and Youth Services Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|------------------------|------------------------|------------------------|
| General Revenues | | | |
| TANF | 182,954.00 | 182,954.00 | 182,954.00 |
| Title IV-B | 21,689.00 | 21,689.00 | 21,689.00 |
| Title IV-E AA | 1,289,033.00 | 1,089,026.00 | 1,061,993.00 |
| Title IV-SPLC | 124,619.00 | - | - |
| Title IV-E PM | 1,001,906.00 | 1,089,026.00 | 1,061,994.00 |
| Title XX | 94,905.00 | 94,905.00 | 94,905.00 |
| Medicaid | 3,684.00 | 3,420.00 | 2,278.00 |
| Act 148 | 6,470,602.00 | 6,372,665.00 | 5,737,090.00 |
| Independent Living | 392,244.00 | 348,769.00 | 374,259.00 |
| Promising Practices | 117,937.00 | 313,277.00 | 36,000.00 |
| Evidence Based Programming | 918,038.00 | 1,177,086.00 | 1,162,963.00 |
| Housing | 30,000.00 | 19,125.00 | 19,125.00 |
| Truancy | 307,825.00 | 313,277.00 | 234,000.00 |
| Critical Commodities | 20,000.00 | - | - |
| IT Grant | 195,375.00 | 152,053.00 | 156,282.00 |
| Family First Prevention | 150,000.00 | - | - |
| Caseworker Visitation Grant | 15,000.00 | - | - |
| Domestic Relations | 100,000.00 | 100,000.00 | 150,000.00 |
| SSI / SS | 20,000.00 | 20,000.00 | 30,000.00 |
| OCYF Funding | 855,444.00 | - | - |
| Total General Revenues | \$12,311,255.00 | \$11,297,272.00 | \$10,325,532.00 |
| Transfers from Other Funds | | | |
| Transfer from General Fund | 3,062,000.00 | 2,768,499.00 | 2,163,432.00 |
| Total Transfers from Other Funds | \$3,062,000.00 | \$2,768,499.00 | \$2,163,432.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | 350,000.00 |
| Total Fund Balance | - | - | \$350,000.00 |
| Total CYS Revenues | \$15,373,255.00 | \$14,065,771.00 | \$12,838,964.00 |

2023 LAWRENCE COUNTY BUDGET

Domestic Relations Section



Mission Statement

To work with families to establish and collect support for children and spouses for those families going through Family Court.

Departmental Goals

- Locate absent parents.
- Establish paternity where necessary.
- Establish financial and medical support obligations of spouses and parents.
- Enforce support obligations ordered by the Court of Common Pleas.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

This fund is one of the two special funds which support the operations of the Domestic Relations Section of the Court of Common Pleas. On the expense side of the fund, general Domestic Relations expenses have increased by 0.79% in the 2023 fiscal year relative to the 2022 fiscal year and Transfers to Other Funds have decreased by 52.00% in the 2023 fiscal year. In total, fund expenses are increasing by 0.45%. On the revenue side of the fund, projected general Domestic Relations revenues are increasing by 1.59% in the 2023 fiscal year relative to the 2022 fiscal year, with Transfers from Other Funds revenues projected to decrease by 1.86%. There are no fund balance revenues needed to balance the budget. In total, fund revenues are increasing by 0.45% in the 2023 fiscal year.

Domestic Relations Expenses

General Expenses

Salary of Director of Domestic Relations

This line item contains funding for the salary of the Director of Domestic Relations. For 2023, the Director of Domestic Relation's salary is set at the base rate of \$62,500.00 due to the onboarding of a new department director.

The following salaries are associated with each position under this line item:

- | | |
|------------------------------------|-------------|
| 1. Director of Domestic Relations: | \$62,500.00 |
|------------------------------------|-------------|

Salary of Staff

This line item contains funding for the salaries of staff under the Domestic Relations Section. Staff positions include a deputy director of domestic relations, an enforcement supervisor, an establishment supervisor, an intake paternity supervisor, a pascses administrator, a data integrity / image specialist, five initiation officers, four enforcement officers, and two triers of fact. The initiation officers, enforcement officers, and triers of fact are represented by Teamsters and will receive a 2.25% cost of living adjustment as determined by the County's collective bargaining agreement with Teamsters. All other staff members are non-union and will receive a 2.25% cost of living adjustment. Any differences in salaries between employees who hold the same position is due to seniority.

The following salaries are associated with each employee under this line item:

- | | |
|---|-------------|
| 1. Deputy Director of Domestic Relations: | \$48,500.00 |
| 2. Enforcement Supervisor: | \$48,124.89 |
| 3. Intake Paternity Supervisor: | \$46,449.92 |
| 4. Establishment Supervisor: | \$44,899.00 |
| 5. Pascses Administrator: | \$41,922.50 |
| 6. Trier of Fact: | \$42,324.98 |
| 7. Trier of Fact: | \$42,324.97 |
| 8. Data Integrity / Image Specialist: | \$40,000.00 |

2023 LAWRENCE COUNTY BUDGET

| | |
|--------------------------|-------------|
| 9. Initiation Officer: | \$37,203.45 |
| 10. Initiation Officer: | \$34,820.60 |
| 11. Initiation Officer: | \$34,820.59 |
| 12. Initiation Officer: | \$34,820.60 |
| 13. Initiation Officer: | \$34,820.59 |
| 14. Enforcement Officer: | \$34,820.60 |
| 15. Enforcement Officer: | \$34,820.59 |
| 16. Enforcement Officer: | \$34,820.60 |
| 17. Enforcement Officer: | \$34,820.60 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|---|-------------|
| 1. Initiation Officer: | \$699.71 |
| 2. Deputy Director of Domestic Relations: | \$375.00 |
| 3. Initiation Officer: | \$654.89 |
| 4. Intake Paternity Supervisor: | \$46,449.92 |
| 5. Initiation Officer: | \$261.96 |
| 6. Trier of Fact: | \$318.41 |
| 7. Enforcement Officer: | \$392.94 |
| 8. Enforcement Officer: | \$392.94 |

Salary of Overtime

This line item includes \$150.00 for overtime costs. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual overtime expenses incurred from 2017 through 2022 to project the necessary budget for overtime for the 2023 fiscal year.

Salary of Solicitor

This line item contains funding for the salary of the Solicitor for the Domestic Relations Section. Due to the large workload of the Domestic Relations Section and the legal intricacies involved with general operations of the department, a solicitor is necessary to ensure that the operations of the department are consistent with the law. The Solicitor will receive a 2.25% cost of living adjustment in 2023.

The following salaries are associated with each employee under this line item:

| | |
|----------------------------------|-------------|
| 1. Domestic Relations Solicitor: | \$39,694.28 |
|----------------------------------|-------------|

2023 LAWRENCE COUNTY BUDGET

Salary of Detectives

This line item contains the salaries of the department's two detectives. Consistent with other positions and union contracts, detectives will receive a 2.25% cost of living adjustment in 2023. Both detective positions are represented by Teamsters.

The following salaries are associated with each employee under this line item:

| | |
|---------------|-------------|
| 1. Detective: | \$37,429.67 |
| 2. Detective: | \$37,429.66 |

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

| | |
|---------------|----------|
| 1. Detective: | \$703.96 |
|---------------|----------|

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Worker's Compensation

This line item contains funding for worker's compensation insurance related to department employees. As this funded receives 66.00% of its funding through the state, by funding worker's compensation through this fund as opposed to the general worker's compensation line item in the County General Fund, the County is able to offset 66.00% of the cost of departmental worker's compensation to the state.

2023 LAWRENCE COUNTY BUDGET

Materials and Supplies

This line item is used for the purchasing of miscellaneous materials and supplies by office staff. Items that qualify for funding under this line item include notebooks, writing utensils, and other office supplies. For 2023, the amount of funding in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual materials and supplies expenses incurred from 2017 through 2022 to project the necessary budget for materials and supplies for the 2023 fiscal year.

Office Minor

Included under this line item are the following:

- \$1,500.00 for miscellaneous office minor expenses.

Postage

This line item includes funding for postage expenses incurred by the department. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual postage expenses incurred from 2017 through 2022 to project the necessary budget for postage expense for the 2023 fiscal year.

Subscription

Under this line item are the following subscriptions:

- \$1,800.00 for miscellaneous subscriptions.

Uniforms

This line item contains funding for uniform allowances for detectives. Per the collective bargaining agreement, the County is required to provide \$450.00 to each detective as a uniform allowance.

Credit Checks

This line item contains funding for credit checks for individuals who fall under the supervision of the Domestic Relations Section.

Interpreter

This line item contains funding for interpreters, where interpreters are necessary to conduct the operations of the department. As all interpreter costs are funded directly through the Court of Common Pleas, this line item has been eliminated for the 2023 fiscal year.

Contracted Services

Included under this line item are the following contracted services:

- \$1,800.00 for document shredding.

2023 LAWRENCE COUNTY BUDGET

Cost Allocation

This line item contains funding for the department's cost allocation to the General Fund for administrative services rendered to the department. For the 2023 fiscal year, the cost allocation figure was determined through Lawrence County's 2022 cost allocation plan.

Telephone and Internet

Included under this line item are the following:

- \$5,700.00 for office telephone lines; and
- \$2,100.00 for a contract with Verizon for cell phones; and
- \$60.00 for the department's share of USA Choice internet services.

Water / Sewage

This line item contains funding for water and sewage expenses associated with the offices of the Domestic Relations Section. For the 2023 fiscal year, the budgeted amount of funding under this line item was determined by taking a three-year average of actual water / sewage expenses incurred from 2020 through 2022.

Gas

This line item contains funding for gas expenses associated with the offices of the Domestic Relations Section. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual gas expenses incurred from 2017 through 2022 to project the necessary budget for gas expense for the 2023 fiscal year.

Electric

This line item contains funding for electric expenses associated with the offices of the Domestic Relations Section. For 2023, the amount of funding in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual electric expenses incurred from 2017 through 2022 to project the necessary budget for electric expense for the 2023 fiscal year.

Hauling Refuse

This line item contains funding for hauling refuse expenses associated with the offices of the Domestic Relations Section. For the 2023 fiscal year, the budget for hauling refuse was based on a conservative approximation based on actual expenditures in prior years.

Maintenance and Repair

Included under this line item are the following:

- \$450.00 for a maintenance agreement with Johnson Controls for fire alarm inspections; and
- \$950.00 for a maintenance agreement with Henry Foreman for the maintenance of automated shelving; and
- \$180.00 to Karski Alarm System for fire alarms; and

2023 LAWRENCE COUNTY BUDGET

- \$1,400.00 for a maintenance agreement with Hruska Enterprises for department records system maintenance; and
- \$450.00 for a maintenance agreement with DSSC Solutions for fax machine maintenance; and
- \$45.00 for a maintenance agreement with Aven Fire Systems; and
- \$1,000.00 for miscellaneous maintenance and repair expenses.

Vehicle Expense

This line item contains funding for required vehicle expenses, such as routine vehicular maintenance and fuel costs. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual vehicle expenses incurred from 2017 through 2022 to project the necessary budget for vehicle expense for the 2023 fiscal year.

Land and Building Rental

This line item funds the departmental share of the County's contract with Access Information Holdings for document storage. For 2023, the amount of funding in this line item was determined through the use of exponential trend analysis. The analysis utilized actual land / building expenses incurred from 2017 through 2022 to project the necessary budget for land / building expense for the 2023 fiscal year.

Equipment Lease

Included under this line item are the following:

- \$337.00 for a supply agreement with Pitney Bowes for postage expenses;

Blood Tests

This line item contains funding for blood tests for individuals who fall under the purview of the Domestic Relations Section. The budgeted amount of funding for 2023 is based on a conservative estimate using actual blood test expenses incurred in prior years.

Association Dues

Included under this line item are the following association dues:

- \$550.00 for membership dues in the Domestic Relations Association of Pennsylvania.

HRA Benefit

This line item contains funding for the County's contribution to employee HRA accounts. The budgeted amount of funding for the 2023 fiscal year is based on 2022 departmental HRA utilization rate.

2023 LAWRENCE COUNTY BUDGET

Travel and Training

This line item contains funding for department travel and training expenses. For the 2023 fiscal year and with a return to normal operations after the COVID-19 pandemic, the budget for travel and training has been increased to account for additional in-person activities and trainings.

Contingency

This amount represents the difference between projected revenues and projected expenses.

Transfers to Other Funds

Transfer to General Fund

This line item contains funding to transfer back to the County General Fund. Transfers to the general fund are made when the County makes a purchase on behalf of Domestic Relations where the General Fund needs to be reimbursed. The budgeted amount of funding under this line item is based on the 2022 County cost allocation plan.

Domestic Relations Revenues

General Revenues

PA-IVD Funding

This line item is for reimbursement funding received from the Commonwealth of Pennsylvania to assist in covering the expenses associated with the Domestic Relations Section. This funding covers 66.00% of all expenses incurred by the Domestic Relations Section.

Welfare

This line item is for revenue received through the state's incentive program for welfare collections. The amount received under this line item is based on the amount of welfare support collected by the Domestic Relations Section. The projected revenue attributable to this line item is based on conservative approximations made using prior year actual revenues.

Miscellaneous Income

This line item is for any miscellaneous revenue received in conjunction with the operations of the Domestic Relations Section. For 2023, the projected amount of revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual miscellaneous revenues received from 2017 through 2022 to project receipts for miscellaneous revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Interest – Domestic Relations

This line item is for interest revenues generated by the Domestic Relations fund bank account. The projected interest revenue for the 2023 fiscal year is based on current account holdings and interest rates.

Transfers from Other Funds

Transfer from General Fund

This line item accounts for the County's share of Domestic Relations expense. This amount represents 34.00% of all expenses and is transferred to the Domestic Relations fund from the General Fund.

Fund Balance

Appropriated Fund Balance

This line item represents any unencumbered fund balance carried from the 2022 fiscal year to the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Domestic Relations Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-----------------------|-----------------------|-----------------------|
| General Expenses | | | |
| Salary of Director | 62,500.00 | 69,862.00 | 68,344.00 |
| Salary of Staff | 673,561.00 | 681,186.00 | 659,557.00 |
| Salary of Overtime | 150.00 | 400.00 | 537.00 |
| Salary of Solicitor | 39,695.00 | 38,821.00 | 38,060.00 |
| Salary of Detectives | 75,564.00 | 74,677.00 | 73,213.00 |
| Employee Insurance | 423,569.00 | 370,161.00 | 379,596.00 |
| FICA Expense | 65,138.00 | 66,169.00 | 64,238.00 |
| Unemployment | 7,725.00 | 7,375.00 | 7,325.00 |
| Worker's Compensation | 5,481.00 | 7,050.00 | 8,750.00 |
| Materials and Supplies | 7,000.00 | 9,000.00 | 5,924.00 |
| Office Minor | 1,500.00 | 1,500.00 | 1,500.00 |
| Postage | 18,500.00 | 26,551.00 | 27,054.00 |
| Subscription | 1,650.00 | 1,800.00 | 1,000.00 |
| Uniforms | 900.00 | 900.00 | 900.00 |
| Credit Checks | 1,800.00 | 1,800.00 | 1,250.00 |
| Interpreter | - | 1,000.00 | 500.00 |
| Contracted Services | 1,800.00 | 1,750.00 | 1,500.00 |
| Cost Allocation | 65,000.00 | 75,000.00 | 75,000.00 |
| Telephone and Internet | 7,860.00 | 7,967.00 | 5,347.00 |
| Water / Sewage | 907.00 | 925.00 | 1,100.00 |
| Gas | 1,100.00 | 1,000.00 | 925.00 |
| Electric | 6,000.00 | 7,000.00 | 6,000.00 |
| Hauling Refuse | 3,000.00 | 2,025.00 | 2,500.00 |
| Maintenance and Repair | 4,475.00 | 4,475.00 | 4,412.00 |
| Vehicle Expense | 4,000.00 | 1,700.00 | 1,700.00 |
| Land and Building Rent | 7,500.00 | 7,000.00 | 6,000.00 |
| Equipment Lease | 337.00 | 337.00 | 315.00 |
| Blood Tests | 2,000.00 | 3,000.00 | 1,434.00 |
| Association Dues | 550.00 | 550.00 | 550.00 |
| HRA Benefit | 35,000.00 | 37,500.00 | 75,000.00 |
| Travel and Training | 7,500.00 | 7,500.00 | 7,500.00 |
| Contingency | 11,024.00 | 14,704.00 | 61,098.00 |
| Total General Expenses | \$1,542,786.00 | \$1,530,685.00 | \$1,588,129.00 |
| Transfers to Other Funds | | | |
| Transfer to General Fund | 4,800.00 | 10,000.00 | 60,000.00 |
| Total Transfers to Other Funds | \$4,800.00 | \$10,000.00 | \$60,000.00 |
| Total Domestic Relations Expenses | \$1,547,586.00 | \$1,540,685.00 | \$1,648,129.00 |

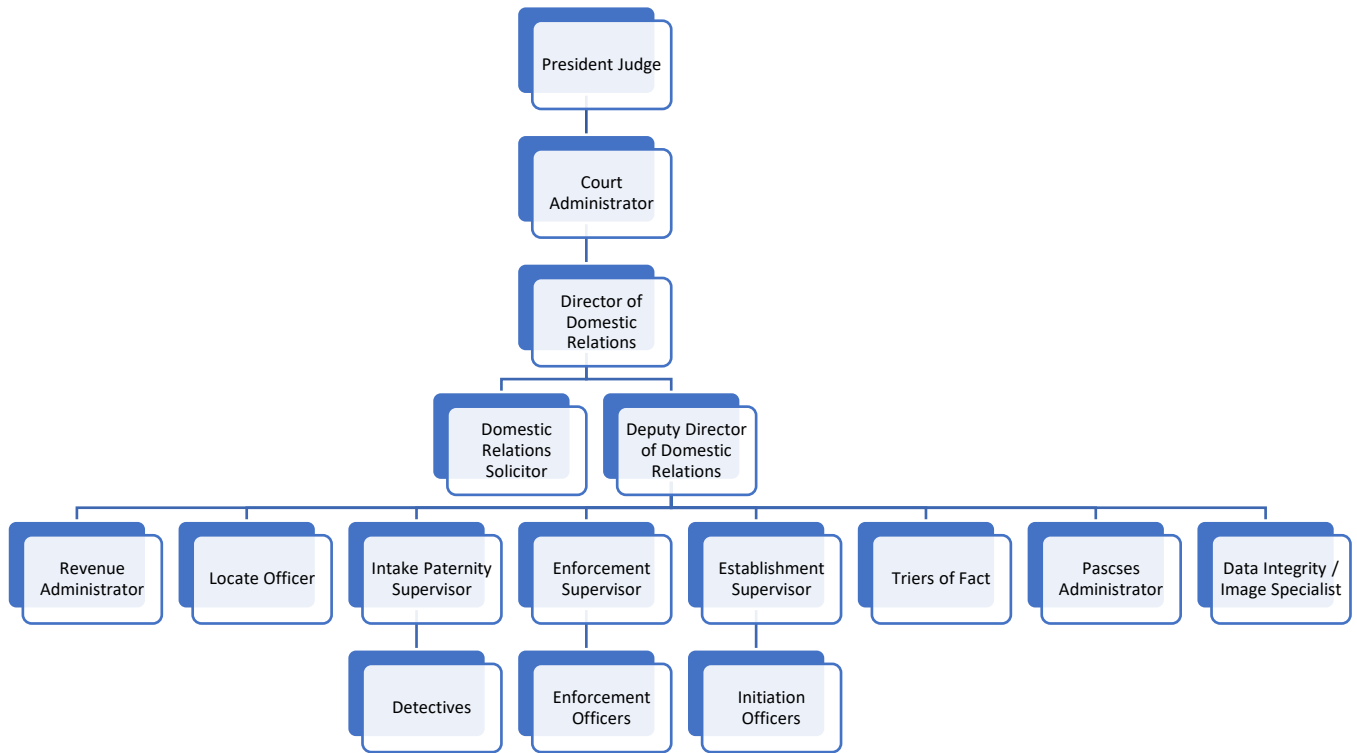
2023 LAWRENCE COUNTY BUDGET

2023 Budget – Domestic Relations Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-----------------------|-----------------------|-----------------------|
| General Revenue | | | |
| PA-IVD | 1,021,407.00 | 1,010,000.00 | 1,058,920.00 |
| Welfare | 5,000.00 | 20,257.00 | 25,000.00 |
| Miscellaneous Income | 20,000.00 | - | - |
| Interest – Domestic Relations | 1,000.00 | 750.00 | 4,209.00 |
| Total General Revenues | \$1,047,407.00 | \$1,031,007.00 | \$1,088,129.00 |
| Transfers from Other Funds | | | |
| Transfer from General Fund | 500,179.00 | 509,678.00 | 560,000.00 |
| Total Transfers from Other Funds | \$500,179.00 | \$509,678.00 | \$560,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Domestic Relations Revenues | \$1,547,586.00 | \$1,540,685.00 | \$1,648,129.00 |

2023 LAWRENCE COUNTY BUDGET

Domestic Relations Incentive



Mission Statement

To work with families to establish and collect support for children and spouses for those families going through Family Court.

Departmental Goals

- Locate absent parents.
- Establish paternity where necessary.
- Establish financial and medical support obligations of spouses and parents.
- Enforce support obligations ordered by the Court of Common Pleas.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

This fund is one of the two special funds which support the operations of the Domestic Relations Section of the Court of Common Pleas. The Domestic Relations Incentive fund is a special incentive-based fund which is fully funded through the Commonwealth of Pennsylvania. The fund is utilized to cover a portion of expenses that would otherwise be expensed to the main Domestic Relations fund. On the expense side of the fund, general Domestic Relations Incentive expenses have decreased by 2.41% in the 2023 fiscal year relative to the 2022 fiscal year and Transfers to Other Funds have decreased by 50.00%. In total, fund expenses are decreasing by 2.72%. On the revenue side of the fund, projected general Domestic Relations Incentive revenues are decreasing by 11.04% in the 2023 fiscal year relative to the 2022 fiscal year, with \$12,536.00 from fund balance being necessary to sustain operations. In total, fund revenues are decreasing by 2.72% for the 2023 fiscal year.

Domestic Relations Incentive Expenses

General Expenses

Salary of Staff

This line item contains funding for the salaries of staff under the Domestic Relations Section which are funded through Domestic Relations Incentive funding. Staff positions in this category include a revenue administrator and a locate officer. Both positions are non-union positions and will receive a 2.25% cost of living adjustment for the 2023 fiscal year.

The following salaries are associated with each employee under this line item:

- | | |
|---------------------------|-------------|
| 1. Revenue Administrator: | \$42,760.95 |
| 2. Locate Officer: | \$39,553.88 |

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. The county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials. For Teamsters members, the employee contribution will increase from 4.00% to 5.00% and include health, vision, and dental benefits. The employee contribution represents the percentage of healthcare costs for which employees are responsible. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

2023 LAWRENCE COUNTY BUDGET

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

Worker's Compensation

This line item contains funding for worker's compensation insurance related to department employees.

Association Dues

Included under this line item are the following association dues:

- \$50.00 for membership dues in the Domestic Relations Association of Pennsylvania.

HRA Benefit

This line item contains funding for the County's contribution to employee HRA accounts.

Travel and Training

This line item includes \$500.00 for miscellaneous travel expenses incurred by employees who are represented under the Domestic Relations Incentive fund.

Contingency

This amount represents the difference between projected revenues and projected expenses in the fund.

Transfers to Other Funds

Transfer to General Fund

This line item contains funding to transfer back to the County General Fund. Transfers to the general fund are made when the County makes a purchase on behalf of Domestic Relations Incentive where the General Fund needs to be reimbursed.

2023 LAWRENCE COUNTY BUDGET

Domestic Relations Incentive Revenues

General Revenues

Incentive Revenue

This line item is revenue received from the Commonwealth of Pennsylvania as a performance incentive based on child support collected and other measurable metrics from the Domestic Relations Section collected by the state. For 2023, the projected amount of revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual incentive revenues received from 2017 through 2022 to project receipts for incentive revenues for the 2023 fiscal year.

Interest – Domestic Relations Incentive

This line item is for interest revenues generated by the Domestic Relations Incentive fund bank account. As there has been no historic interest revenue from the Domestic Relations Incentive fund account, no projected interest revenue has been included for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item represents any unencumbered fund balance carried from the 2022 fiscal year to the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Domestic Relations Incentive Expenses

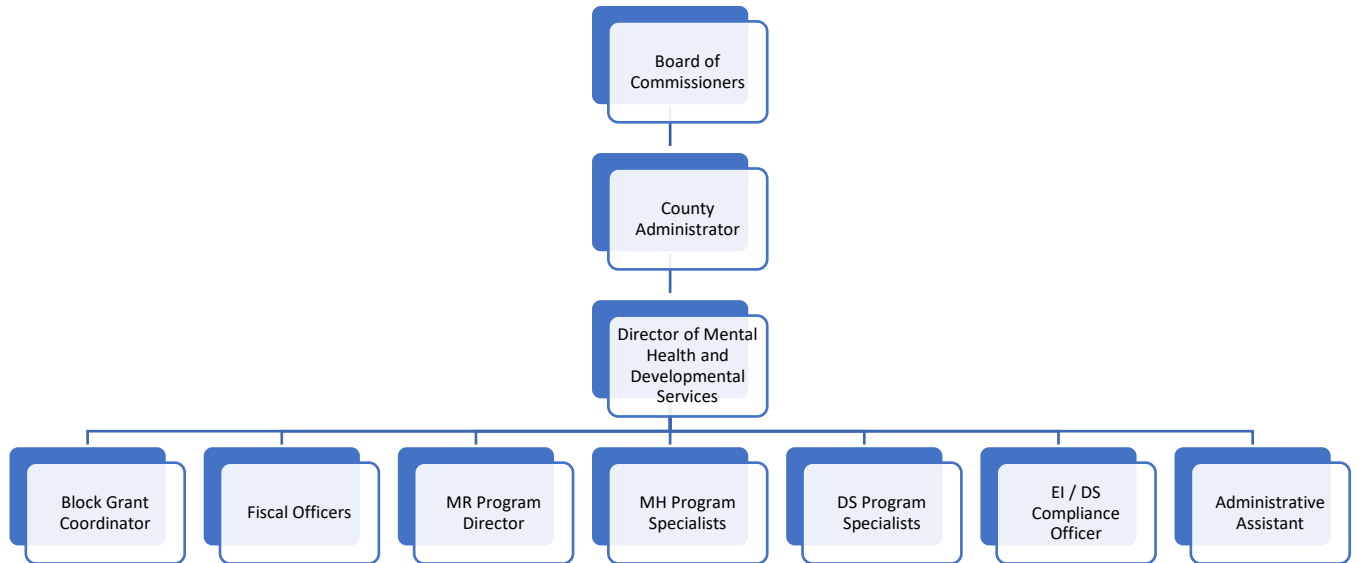
| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|---------------------|---------------------|---------------------|
| General Expenses | | | |
| Salary of Staff | 82,315.00 | 81,087.00 | 79,018.00 |
| Employee Insurance | 49,638.00 | 48,584.00 | 52,344.00 |
| FICA Expense | 6,298.00 | 6,204.00 | 6,045.00 |
| Unemployment | 618.00 | 590.00 | 586.00 |
| Worker’s Compensation | 171.00 | 175.00 | 182.00 |
| Association Dues | 50.00 | 50.00 | 50.00 |
| HRA Benefit | 5,000.00 | 4,360.00 | 6,000.00 |
| Travel and Training | 500.00 | 500.00 | 500.00 |
| Contingency | 1,446.00 | 8,087.00 | 5,000.00 |
| Total General Expenses | \$146,036.00 | \$149,637.00 | \$149,725.00 |
| Transfers to Other Funds | | | |
| Transfer to General Fund | 500.00 | 1,000.00 | 5,000.00 |
| Total Transfers to Other Funds | \$500.00 | \$1,000.00 | \$5,000.00 |
| Total DR Incentive Expenses | \$146,536.00 | \$150,637.00 | \$154,725.00 |

2023 Budget – Domestic Relations Incentive Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------------|---------------------|---------------------|---------------------|
| General Revenue | | | |
| Incentive Revenue | 134,000.00 | 150,637.00 | 130,000.00 |
| Interest – Domestic Relations | - | - | - |
| Total General Revenues | \$134,000.00 | \$150,637.00 | \$130,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | 12,536.00 | - | 24,725.00 |
| Total Fund Balance | \$12,536.00 | - | \$24,725.00 |
| Total DR Incentive Revenues | \$146,536.00 | \$150,637.00 | \$154,725.00 |

2023 LAWRENCE COUNTY BUDGET

Department of Mental Health and Developmental Services



Mission Statement

To encourage a seamless system of care for individuals with mental disabilities that is accessible, continuously available, and emphasizes health promotion, prevention, early intervention, resiliency, recovery, and rehabilitation.

Departmental Goals

- Create opportunities and environments that empower those served to succeed in the accomplishment of their goals and reconnect themselves with family, friends, and community.
- Ensure the availability of a workforce and provider network, sufficient in size and skill, to meet the mental health needs of Lawrence County residents.
- Ensure care that is safe, person-centered, effective, efficient, equitable, and timely.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

The following departmental fund corresponds with the Lawrence County Department of Mental Health and Developmental Services. Funded primarily through state and federal grants, the Department of Mental Health and Developmental Services is responsible for ensuring the wellbeing of Lawrence County residents with adverse mental health conditions. The department reports to the Lawrence County Board of Commissioners.

[NARRATIVE TO BE COMPLETED]

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Mental Health and Developmental Services Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------|--------------|-------------|--------------|
| General Expenses | | | |
| Salary of Director | 65,546.00 | 65,160.00 | 58,938.00 |
| Salary of Staff | 533,596.00 | 533,522.00 | 463,436.00 |
| Salary of Overtime | 5,000.00 | 5,000.00 | 5,000.00 |
| Employee Insurance | 247,728.00 | 247,538.00 | 241,809.00 |
| FICA Expense | 45,835.00 | 46,182.00 | 40,345.00 |
| Unemployment | 3,540.00 | 4,130.00 | 3,223.00 |
| Worker’s Compensation | 1,240.00 | 1,240.00 | 1,400.00 |
| Materials and Supplies | 11,000.00 | 10,000.00 | 4,968.00 |
| Office Minor | 15,000.00 | 15,000.00 | - |
| Postage | 1,000.00 | 800.00 | 335.00 |
| Subscription | 200.00 | 200.00 | 2,837.00 |
| Consulting Services | 100,000.00 | 30,000.00 | 25,000.00 |
| Cost Allocation | 65,000.00 | 60,000.00 | 147,700.00 |
| Telephone and Internet | 18,500.00 | 10,680.00 | 8,739.00 |
| Water / Sewage | 3,247.00 | 3,250.00 | 1,800.00 |
| Gas | 4,500.00 | 3,000.00 | 3,750.00 |
| Electric | 8,500.00 | 6,300.00 | 6,500.00 |
| Maintenance and Repair | 40,000.00 | 35,260.00 | 25,560.00 |
| Land and Building Rent | 2,400.00 | 2,400.00 | 122,200.00 |
| Equipment Lease | 500.00 | 337.00 | 315.00 |
| Association Dues | 8,500.00 | 7,450.00 | 7,200.00 |
| HRA Benefits | 17,500.00 | 17,266.00 | 12,000.00 |
| Advertising | 20,000.00 | 250.00 | 275.00 |
| Travel and Training | 12,000.00 | 11,458.00 | 13,000.00 |
| Meeting Expense | 10,000.00 | 5,000.00 | - |
| Contingency | 75,000.00 | 182,178.00 | 125,633.00 |
| MH Community Services | 875,000.00 | 711,582.00 | 530,000.00 |
| Respite | 15,000.00 | 12,500.00 | 12,500.00 |
| ID Case Management | 35,000.00 | 25,604.00 | 25,604.00 |
| MH Administrative Management | 390,000.00 | 390,000.00 | 429,750.00 |
| MH Outpatient Services | 1,132,000.00 | 800,000.00 | 1,289,250.00 |
| MH Child Services | - | - | 5,000.00 |
| MH Emergency Hearings | 65,000.00 | 25,000.00 | 25,000.00 |
| Crisis | 430,000.00 | 484,000.00 | 3,045.00 |
| System of Care | - | 5,000.00 | 5,000.00 |
| ID Services - Base | 790,050.00 | 790,050.00 | - |
| ID In-Home Care | - | - | 360,000.00 |
| MR Transitional Housing | - | - | - |
| MH Community Participation | 190,000.00 | 190,000.00 | 217,200.00 |
| ID Community Participation | - | - | 230,000.00 |
| MH Community Employment | 160,000.00 | 110,000.00 | 82,800.00 |
| ID Employment Services | - | - | 80,000.00 |
| MH Social Rehabilitation | 310,000.00 | 250,000.00 | 250,169.00 |

2023 LAWRENCE COUNTY BUDGET

| | | | |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| MH Community Residential | 460,594.00 | 672,124.00 | 251,000.00 |
| MH Housing Support | 1,327,538.00 | 1,377,538.00 | 1,603,975.00 |
| EI Base | 504,420.00 | 400,000.00 | 500,000.00 |
| ID Administrative | 95,400.00 | 99,900.00 | 99,900.00 |
| Homeless Programming | 234,925.00 | 234,925.00 | 234,925.00 |
| Drug and Alcohol | 508,480.00 | 508,480.00 | 508,480.00 |
| Total General Expenses | \$8,838,739.00 | \$8,390,804.00 | \$8,065,561.00 |
| Transfers to Other Funds | | | |
| Transfer to General Fund | 30,000.00 | 30,000.00 | 30,000.00 |
| Total Transfers to Other Funds | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| Total MHDS Expenses | \$8,868,739.00 | \$8,420,804.00 | \$8,095,561.00 |

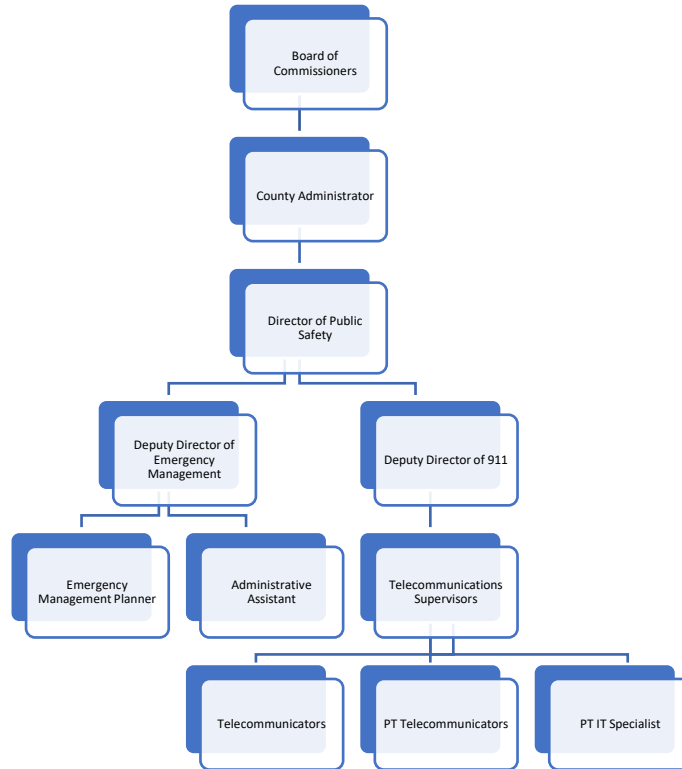
2023 LAWRENCE COUNTY BUDGET

2023 Budget – Mental Health and Developmental Services Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-----------------------|-----------------------|-----------------------|
| General Revenues | | | |
| ITF Waiver Administration | 23,500.00 | 23,500.00 | 29,524.00 |
| EI Disabled Education | 53,029.00 | 48,782.00 | 48,782.00 |
| MH SSBG | 42,161.00 | 42,161.00 | 42,161.00 |
| MH SBG | 878,982.00 | 608,982.00 | 608,982.00 |
| MH Other Administration | 10,500.00 | 10,500.00 | - |
| Crisis – CMHSBG Grant | 299,500.00 | 300,000.00 | - |
| ID Waiver Administration | 145,000.00 | 145,000.00 | 82,651.00 |
| ID SSBG | 62,372.00 | 62,372.00 | 62,372.00 |
| ID TSM | 4,800.00 | 4,800.00 | 6,382.00 |
| EI Program | 526,348.00 | 476,348.00 | 476,348.00 |
| MH Community Behavior | - | - | - |
| MH HSBG | 3,946,795.00 | 3,946,795.00 | 3,946,795.00 |
| ID Community Services | 1,007,921.00 | 933,233.00 | 933,233.00 |
| Miscellaneous Income | 800,000.00 | 750,000.00 | 787,000.00 |
| Drug and Alcohol Revenue | 508,480.00 | 508,480.00 | 508,480.00 |
| Homeless Revenue | 234,925.00 | 234,925.00 | 234,925.00 |
| Interest - MHDS | 3,500.00 | 4,000.00 | 7,000.00 |
| Total General Revenues | \$8,547,813.00 | \$8,099,878.00 | \$7,774,635.00 |
| Transfers from Other Funds | | | |
| Transfer from General Fund | 320,926.00 | 320,926.00 | 320,926.00 |
| Total Transfers from Other Funds | \$320,926.00 | \$320,926.00 | \$320,926.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total MHDS Revenues | \$8,868,739.00 | \$8,420,804.00 | \$8,095,561.00 |

2023 LAWRENCE COUNTY BUDGET

Department of Public Safety 911 Division



Mission Statement

To efficiently and effectively respond to any and all disasters within Lawrence County, to maintain appropriate County readiness levels for emergency response, and to manage Lawrence County's 9-1-1 emergency communications center.

Departmental Goals

- Dispatch emergency services and first responders to any and all emergencies in Lawrence County.
- Ensure that all public safety equipment and technology are up-to-date and capable of meeting industry standards and County need.
- Maintain positive relationships with all regional emergency response departments, including municipal police and fire services, EMT companies, Region 13 departments, PEMA, and FEMA.

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

This fund is a special departmental fund which supports the operations of the County's 911 emergency dispatch center.

[NARRATIVE TO BE COMPLETED]

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Department of Public Safety, 911 Division Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-------------|-----------------------|-----------------------|
| Personnel Expenses | | | |
| Salary of Telecommunicators | 729,819.00 | 735,235.00 | \$648,884.00 |
| Salary of PT Telecommunicators | 60,000.00 | 60,000.00 | 74,000.00 |
| Salary of Overtime | 130,000.00 | 110,000.00 | 170,000.00 |
| Employee Insurance | 302,103.00 | 302,103.00 | 341,538.00 |
| FICA Expense | 69,916.00 | 69,251.00 | 68,306.00 |
| Unemployment | 7,725.00 | 7,375.00 | 5,567.00 |
| Worker’s Compensation | 2,000.00 | 5,000.00 | 5,000.00 |
| HRA | 3,131.00 | - | - |
| 911 Professional Associations | 1,869.00 | 1,869.00 | 1,869.00 |
| Travel and Training | 15,000.00 | 15,000.00 | 12,500.00 |
| Total Personnel Expenses | | \$1,305,833.00 | \$1,327,664.00 |
| Office Operations | | | |
| Office Supplies | 3,000.00 | 39,750.00 | 6,467.00 |
| Telecommunicator Recognition | 1,000.00 | 1,000.00 | 1,000.00 |
| Office Equipment | 2,500.00 | 4,000.00 | 41,750.00 |
| Workstation Furniture | 1,500.00 | 4,000.00 | 4,000.00 |
| Uniforms | - | - | 7,650.00 |
| Communications | - | - | 132.00 |
| Total Office Operations | | \$48,750.00 | \$60,999.00 |
| Call Handling Equipment | | | |
| Headsets | 1,500.00 | 1,500.00 | 1,500.00 |
| Equipment Repairs | | - | 8,000.00 |
| Total Call Handling Equipment | | \$1,500.00 | \$9,500.00 |
| Voice / Data Recorder | | | |
| Digital Voice / Data Recorder | | 130,000.00 | - |
| Maintenance and Repair | | 26,010.00 | - |
| Total Voice / Data Recorder | | \$156,010.00 | - |
| Computer Aided Dispatch | | | |
| Call Assurance | | 31,000.00 | 5,351.00 |
| Total Computer Aided Dispatch | | \$31,000.00 | \$5,351.00 |
| Connectivity and Infrastructure | | | |
| Wire and Wireless | | 125,000.00 | 126,189.00 |
| ESINet | | - | 8,640.00 |

2023 LAWRENCE COUNTY BUDGET

| | | |
|--|---------------------|---------------------|
| Maintenance and Repair | 6,000.00 | - |
| Total Connectivity and Infrastructure | \$131,000.00 | \$134,829.00 |
| Contracted Services | | |
| Professional Services | 30,000.00 | 30,000.00 |
| Total Contracted Services | \$30,000.00 | \$30,000.00 |
| Facilities | | |
| Facilities Supplies | 7,500.00 | 3,105.00 |
| Access Control | | 22,777.00 |
| Electric | | 5,000.00 |
| Service Contracts | | 85,000.00 |
| Emergency Power | | 56,524.00 |
| HVAC | | - |
| Other Repairs | | 15,000.00 |
| Total Facilities | \$205,429.00 | \$242,574.00 |
| Geographic Information Systems | | |
| GIS Workstation | | 4,000.00 |
| Total Geographic Information Systems | | \$4,000.00 |
| Mass Notification System | | |
| Public Alert System | 7,100.00 | 6,750.00 |
| Total Mass Notification System | \$7,100.00 | \$6,750.00 |
| Public Education | | |
| Miscellaneous Public Education | 750.00 | 967.00 |
| Total Public Education | \$750.00 | \$967.00 |
| Radio Systems | | |
| Radio Systems Hardware and Software | 750.00 | 2,000.00 |
| Radio Systems Maintenance | 425,540.00 | 281,748.00 |
| Radio Tower Site Maintenance | 151,000.00 | 123,684.00 |
| Total Radio Systems | \$577,290.00 | \$407,432.00 |
| Interconnectivity Funding | | |
| Region 13 | 333,179.00 | 114,030.00 |
| Butler-Lawrence Recorder Maintenance | | 21,675.00 |
| Total Interconnectivity Funding | \$333,179.00 | \$135,705.00 |

2023 LAWRENCE COUNTY BUDGET

| | | |
|---------------------------------------|-----------------------|-----------------------|
| Transfers to Other Funds | | |
| Transfer to General Fund | 45,000.00 | 40,000.00 |
| Total Transfers to Other Funds | \$45,000.00 | \$40,000.00 |
| Total 911 Expenses | \$2,872,841.00 | \$2,405,771.00 |

2022 Budget – Department of Public Safety, 911 Division Revenues

| Line Item | 2022 Budget | 2021 Budget |
|---|-----------------------|-----------------------|
| General Revenues | | |
| 911 Surcharge Revenue | 1,917,420.00 | 1,866,000.00 |
| PEMA 15% Revenue | 82,322.00 | 85,322.00 |
| Miscellaneous Income | - | - |
| Interest – 911 | - | - |
| Total General Revenues | \$1,999,742.00 | \$2,100,699.00 |
| Transfers from Other Funds | | |
| Transfer from General Fund | 622,241.00 | 305,072.00 |
| Total Transfers from Other Funds | \$622,241.00 | \$305,072.00 |
| Fund Balance | | |
| Appropriated Fund Balance | 250,858.00 | - |
| Total Fund Balance | \$250,858.00 | - |
| Total 911 Revenues | \$2,872,841.00 | \$2,405,771.00 |

Departmental Advancement Funds

2023 LAWRENCE COUNTY BUDGET

Departmental Advancement Fund Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--|-------------|-------------|-------------|----------|
| Coroner Vital Statistics Improvement | 8,600.00 | 12,000.00 | (3,400.00) | -28.33% |
| Coroner Act 182 | 45,200.00 | 40,000.00 | 5,200.00 | 13.00% |
| Register of Wills Automation | 4,600.00 | 4,200.00 | 400.00 | 9.52% |
| District Attorney Approval | 10,000.00 | 10,000.00 | - | 0.00% |
| District Attorney Federal Forfeitures | 60,000.00 | 10,000.00 | 50,000.00 | 500.00% |
| District Attorney DEA Task Force Officer | 31,000.00 | 40,000.00 | (9,000.00) | -22.50% |
| District Attorney Animal Welfare | 750.00 | 1,500.00 | (750.00) | -50.00% |
| Prothonotary Automation | 16,600.00 | 17,500.00 | (900.00) | -5.14% |
| Prothonotary Records Management | 25,250.00 | 25,000.00 | 250.00 | 1.00% |
| Adult Probation Administrative | 64,000.00 | 80,500.00 | (16,500.00) | -20.50% |
| Juvenile Probation Administrative | 1,100.00 | 1,400.00 | (300.00) | -21.43% |
| Correctional Facility Telephone | 80,150.00 | 25,796.00 | 54,354.00 | 210.71% |
| Correctional Facility Inmate Welfare | 50,000.00 | 50,000.00 | - | 0.00% |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--|-------------|-------------|-------------|----------|
| Coroner Vital Statistics Improvement | 8,600.00 | 12,000.00 | (3,400.00) | -28.33% |
| Coroner Act 182 | 45,200.00 | 40,000.00 | 5,200.00 | 13.00% |
| Register of Wills Automation | 4,600.00 | 4,200.00 | 400.00 | 9.52% |
| District Attorney Approval | 10,000.00 | 10,000.00 | - | 0.00% |
| District Attorney Federal Forfeitures | 60,000.00 | 10,000.00 | 50,000.00 | 500.00% |
| District Attorney DEA Task Force Officer | 31,000.00 | 40,000.00 | (9,000.00) | -22.50% |
| District Attorney Animal Welfare | 750.00 | 1,500.00 | (750.00) | -50.00% |
| Prothonotary Automation | 16,600.00 | 17,500.00 | (900.00) | -5.14% |
| Prothonotary Records Management | 25,250.00 | 25,000.00 | 250.00 | 1.00% |
| Adult Probation Administrative | 64,000.00 | 80,500.00 | (16,500.00) | -20.50% |
| Juvenile Probation Administrative | 1,100.00 | 1,400.00 | (300.00) | -21.43% |
| Correctional Facility Telephone | 80,150.00 | 25,796.00 | 54,354.00 | 210.71% |
| Correctional Facility Inmate Welfare | 50,000.00 | 50,000.00 | - | 0.00% |

2023 LAWRENCE COUNTY BUDGET

Coroner Vital Statistics Improvement

Budget Narrative

The Coroner Vital Statistics Improvement Fund was created as an amendment to the Pennsylvania Vital Statistics Law of 1953 which allows the Coroner to collect fee revenue from the issuance of death certificates to be utilized by the department for improvements to the vital statistics systems utilized by the Office of the Coroner.

Coroner Vital Statistics Improvement Expenses

General Expenses

Act 122 Expenses

This line item accounts for any qualified expenses made from the Coroner Vital Statistics Improvement Fund. Qualified expenses are any expenses made by the Office of the Coroner for improvements to the Coroner's vital statistics systems. For 2023, the amount of funding in this line item was matched to the fund's 2023 revenue projections.

Contingency

This line item is for the purposes of balancing the budget in the event of surplus funding.

Coroner Vital Statistics Improvement Revenues

General Revenues

Act 122 Revenue

This line item accounts for fee revenue collected from the issuance of death certificates. For 2023, the amount of projected revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual Act 122 revenues generated from 2017 through 2022 to project Act 122 revenues for the 2023 fiscal year.

Interest – Act 122

This line item accounts for interest income generated from the Coroner Vital Statistics Improvement Fund. Due to the current fund balance of the Coroner Vital Statistics Improvement Fund and increasing interest rates, the projected interest income attributable to this fund in 2023 doubled relative to the 2022 interest revenue projections.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Coroner Vital Statistics Improvement Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-------------------|--------------------|--------------------|
| General Expenses | | | |
| Act 122 Expenses | 8,600.00 | 12,000.00 | 2,500.00 |
| Contingency | - | - | 37,050.00 |
| Total General Expenses | \$8,600.00 | \$12,000.00 | \$39,550.00 |
| Total Vital Statistics Fund Expenses | \$8,600.00 | \$12,000.00 | \$39,550.00 |

2023 Budget – Coroner Vital Statistics Improvement Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-------------------|--------------------|--------------------|
| General Revenues | | | |
| Act 122 Revenue | 8,500.00 | 8,000.00 | 9,000.00 |
| Interest – Act 122 | 100.00 | 50.00 | 550.00 |
| Total General Revenues | \$8,600.00 | \$8,050.00 | \$9,550.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | 3,950.00 | 30,000.00 |
| Total Fund Balance | - | \$3,950.00 | \$30,000.00 |
| Total Vital Statistics Fund Revenues | \$8,600.00 | \$12,000.00 | \$39,550.00 |

2023 LAWRENCE COUNTY BUDGET

Coroner Act 182

Budget Narrative

The Coroner Act 182 Fund was created after a 2018 amendment to the County Code allowed the Coroner to collect certain fee revenues with the goal of defraying the costs associated with travel and training expenses incurred by the Coroner in performing their duties.

Coroner Act 182 Expenses

General Expenses

Travel and Training

This line item accounts for any general travel and training expense incurred by the Coroner in performing their duties. As this is a relatively new fund, travel and training expenses are projected based on prior travel and training expenses which were expensed to the Coroner Act 182 Fund in the 2022 fiscal year.

Contingency

This line item is for the purposes of balancing the budget in the event of surplus funding.

Vehicle

This line item funds the purchase of new or used vehicles for Coroner travel. As there are no projected vehicle purchases for the 2023 fiscal year, this line item does not have any expenses attributable to it for the 2023 fiscal year.

Transfers to Other Funds

Transfer to Capital Reserve

This line item is utilized to fund transfers to the County's Capital Reserve Fund in the event the Coroner desires to purchase capital equipment used for travel and training. As there are no anticipated capital purchases attributable to this fund for the 2023 fiscal year, this line item does not contain any funding for the fiscal year.

2023 LAWRENCE COUNTY BUDGET

Coroner Act 182 Revenues

General Revenues

Act 182 Revenue

This line item accounts for fee revenue collected from the issuance of certain reports and certificates. Since this is a relatively new fund, revenue projections are based on fund receipts received during the 2022 fiscal year.

Interest – Act 122

This line item accounts for interest income generated from the Coroner Act 182 Fund. As this fund has accumulated fund balance and with interest rates rising, the fund is projected to generate modest interest returns during the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Coroner Act 182 Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|-------------|
| General Expenses | | | |
| Travel and Training | 5,000.00 | 5,000.00 | - |
| Contingency | 40,200.00 | 7,500.00 | - |
| Vehicles | - | - | - |
| Total General Expenses | \$45,200.00 | \$12,500.00 | - |
| Transfers to Other Funds | | | |
| Transfer to Capital Reserve | - | 27,500.00 | - |
| Total Transfers to Other Funds | - | \$27,500.00 | - |
| Total Act 182 Fund Expenses | \$45,200.00 | \$40,000.00 | - |

2023 Budget – Coroner Act 182 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------------|--------------------|--------------------|-------------|
| General Revenues | | | |
| Act 182 Revenue | 45,000.00 | 30,000.00 | - |
| Interest – Act 182 | 200.00 | - | - |
| Total General Revenues | \$45,200.00 | \$30,000.00 | - |
| Fund Balance | | | |
| Appropriated Fund Balance | - | 10,000.00 | - |
| Total Fund Balance | - | \$10,000.00 | - |
| Total Act 182 Fund Revenues | \$45,200.00 | \$40,000.00 | - |

2023 LAWRENCE COUNTY BUDGET

Register of Wills Automation

Budget Narrative

This fund is utilized for the collection and disbursement of automation revenue and expenses generated by the Office of the Register of Wills. The Office of the Register of Wills imposes a \$10.00 fee for certain services performed by the department. This fee revenue is to be utilized for the purpose of automation and continued automation updates for the Office of the Register of Wills.

Register of Wills Automation Expenses

General Expenses

Materials and Supplies

This line item is for any materials and supplies expenses related to the automation of services performed by the Office of the Register of Wills. For the 2023 fiscal year, the budgeted expenditures for this line item are equal to projected annual fund revenues.

Office Minor

This line item is for the purchasing of allowable office minor equipment which is purposed for the continued automation of the Office of the Register of Wills. As this line item has not been utilized in recent years, there are not any budgeted expenses attributable to this line item for the 2023 fiscal year.

Office Major

This line item is for the purchasing of allowable office major equipment which is purposed for the continued automation of the Office of the Register of Wills. As this line item has not been utilized in recent years, there are not any budgeted expenses attributable to this line item for the 2023 fiscal year.

Contingency

This line item is for the difference between projected revenues and budgeted expenses.

2023 LAWRENCE COUNTY BUDGET

Register of Wills Automation Revenues

General Revenues

Register of Wills Automation Fee

This line item accounts for fee revenue collected from general services provided by the Office of the Register of Wills. For the 2023 fiscal year, the amount of projected revenue in this line item was determined through the use of linear trend analysis. This analysis utilized actual automation fee revenues generated from 2017 through 2022 to project automation fee revenues for the 2023 fiscal year.

Interest – Register Automation

This line item accounts for interest income generated from the Register of Wills Automation Fund. The projected amount of revenue attributable to this line item are estimated using current interest rates and current fund balance.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Register of Wills Automation Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-------------------|-------------------|--------------------|
| General Expenses | | | |
| Materials and Supplies | 4,600.00 | 4,200.00 | 2,500.00 |
| Office Minor | - | - | 2,500.00 |
| Office Major | - | - | 2,500.00 |
| Contingency | - | - | 26,645.00 |
| Total General Expenses | \$4,600.00 | \$4,200.00 | \$34,145.00 |
| Total Register Automation Expenses | \$4,600.00 | \$4,200.00 | \$34,145.00 |

2023 Budget – Register of Wills Automation Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-------------------|-------------------|--------------------|
| General Revenues | | | |
| Register of Wills Automation Fee | 4,500.00 | 4,100.00 | 3,900.00 |
| Interest – Register Automation | 100.00 | 100.00 | 245.00 |
| Total General Revenues | \$4,600.00 | \$4,200.00 | \$4,145.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | 30,000.00 |
| Total Fund Balance | - | - | \$30,000.00 |
| Total Register Automation Revenues | \$4,600.00 | \$4,200.00 | \$34,145.00 |

2023 LAWRENCE COUNTY BUDGET

District Attorney Approval

Budget Narrative

Created by a court order in 2019, this fund is utilized by the Office of the District Attorney “for purposes authorized by the District Attorney of Lawrence County in the administration of that office.” The fund generates revenue through a dedicated fee levied by the Office of the Prothonotary on all defendants filing petitions for expungement, early parole, house arrest, admission into Accelerated Rehabilitative Disposition, and other miscellaneous filings.

District Attorney Approval Expenses

General Expenses

Materials and Supplies

This line item assists in funding the purchase of various materials and supplies required by the Office of the District Attorney. For the 2023 fiscal year, the budgeted expenditures for this line item are equal to projected annual fund revenues.

Contingency

This line item is for the difference between projected revenues and budgeted expenses.

District Attorney Approval Revenues

General Revenues

District Attorney Approval Fee

This line item is for any revenues received in conjunction with the District Attorney Approval fee levied by the Office of the Prothonotary. Due to the relative novelty of the fund, projected revenues are based on revenues generated in over the prior three fiscal years.

Interest – District Attorney Approval

This line item accounts for interest income generated from the District Attorney Approval Fund. As there is minimal fund balance currently in the fund, there are no projected interest revenues attributable to the fund for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – District Attorney Approval Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------------|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Materials and Supplies | 10,000.00 | 10,000.00 | 10,000.00 |
| Contingency | - | - | - |
| Total General Expenses | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| Total DA Approval Expenses | \$10,000.00 | \$10,000.00 | \$10,000.00 |

2023 Budget – District Attorney Approval Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|--------------------|
| General Revenues | | | |
| District Attorney Approval Fee | 10,000.00 | 10,000.00 | 10,000.00 |
| Interest – District Attorney Approval | - | - | - |
| Total General Revenues | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total DA Approval Revenues | \$10,000.00 | \$10,000.00 | \$10,000.00 |

2023 LAWRENCE COUNTY BUDGET

District Attorney Federal Forfeitures

Budget Narrative

This fund is utilized as a pass-through fund for any federal forfeiture funding received by the Office of the District Attorney in conjunction with the investigation of federal drug crimes.

District Attorney Federal Forfeitures Expenses

General Expenses

Federal Forfeiture Expense

This line item is for any approved federal forfeiture funding incurred by the Office of the District Attorney. Due to the funding coming from the federal government, all expenditures must be approved by the appropriate federal agencies. For the 2023 fiscal year, expenditures are equal to carried over fund balance.

Contingency

This line item is for the difference between projected revenues and budgeted expenses.

Transfers to Other Funds

Transfer to General Fund

This line item is utilized as a budgetary mechanism to allow for the transfer of funds back to the County's General Fund.

District Attorney Federal Forfeitures Revenues

General Revenues

Federal Forfeitures

This line item is for any federal forfeiture funding received by the Office of the District Attorney. Due to the relative randomness of the receipt of funding, this line item is being set at \$0.00 and a budget amendment will be made in the event funding is generated during the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – District Attorney Federal Forfeitures Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Federal Forfeiture Expense | 60,000.00 | 10,000.00 | - |
| Contingency | - | - | - |
| Total General Expenses | \$60,000.00 | \$10,000.00 | - |
| Transfers to Other Funds | | | |
| Transfer to General Fund | - | - | 50,000.00 |
| Total Transfers to Other Funds | - | - | \$50,000.00 |
| Total DA Federal Forfeitures Expenses | \$60,000.00 | \$10,000.00 | \$50,000.00 |

2023 Budget – District Attorney Federal Forfeitures Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|--------------------|
| General Revenues | | | |
| Federal Forfeitures | - | - | 50,000.00 |
| Total General Revenues | - | - | \$50,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | 60,000.00 | 10,000.00 | - |
| Total Fund Balance | \$60,000.00 | \$10,000.00 | - |
| Total DA Federal Forfeitures Revenues | \$60,000.00 | \$10,000.00 | \$50,000.00 |

2023 LAWRENCE COUNTY BUDGET

District Attorney DEA Task Force Officer

Budget Narrative

This fund is utilized as an operational fund in the Office of the District Attorney to assist in defraying certain expenses associated with the local DEA Task Force Officer.

District Attorney DEA Task Force Officer Expenses

General Expenses

Materials and Supplies

This line item is for the purchasing of materials and supplies related to DEA Task Force Officer operations.

Shared Forfeitures

This line item is used as a pass-through mechanism through which the District Attorney can authorize certain fund disbursements for the operations of the Office of the District Attorney.

Contingency

This line item is for the difference between projected revenues and budgeted expenses.

Transfers to Other Funds

Transfer to General Fund

This line item is utilized as a budgetary mechanism to allow for the transfer of funds back to the County's General Fund. For the 2023 fiscal year, all projected revenues are being transferred back to the General Fund to offset TFO overtime costs.

District Attorney Federal Forfeitures Revenues

General Revenues

DEA Task Force Officer Revenue

This line item is used for overtime reimbursement revenue received in conjunction with the DEA Task Force Officer. As the DEA Task Force Officer spends time working on state and federal drug crimes, the County is reimbursed for any overtime expenses it incurs for these efforts.

2023 LAWRENCE COUNTY BUDGET

Federal Forfeitures

This line item is for any federal forfeiture funding received by the Office of the District Attorney for work performed by the DEA Task Force Officer.

Interest – DEA Task Force Officer

This line item is for any interest earned by the DEA Task Force Officer account. Due to low fund balance, no interest revenue earnings are projected for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – District Attorney DEA Task Force Officer Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|-------------|
| General Expenses | | | |
| Materials and Supplies | - | 1,000.00 | - |
| Shared Forfeitures | - | 10,000.00 | |
| Contingency | - | 29,000.00 | - |
| Total General Expenses | - | \$40,000.00 | - |
| Transfers to Other Funds | | | |
| Transfer to General Fund | 31,000.00 | - | - |
| Total Transfers to Other Funds | \$31,000.00 | - | - |
| Total DA DEA TFO Expenses | \$31,000.00 | \$40,000.00 | - |

2023 Budget – District Attorney DEA Task Force Officer Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------------|--------------------|--------------------|-------------|
| General Revenues | | | |
| DEA Task Force Officer Revenue | 30,000.00 | 20,000.00 | - |
| Federal Forfeitures | - | 10,000.00 | - |
| Interest – DEA Task Force Officer | - | - | - |
| Total General Revenues | \$30,000.00 | \$30,000.00 | - |
| Fund Balance | | | |
| Appropriated Fund Balance | 1,000.00 | 10,000.00 | - |
| Total Fund Balance | \$1,000.00 | \$10,000.00 | - |
| Total DA DEA TFO Revenues | \$31,000.00 | \$40,000.00 | - |

2023 LAWRENCE COUNTY BUDGET

District Attorney Animal Welfare

Budget Narrative

Created in 2021, this fund is utilized by the Office of the District Attorney to assist in defraying certain expenses associated with animal welfare activities conducted by the office.

District Attorney Animal Welfare Expenses

General Expenses

Animal Welfare Expense

This line item is utilized to fund animal welfare expenses incurred by the Office of the District Attorney. These expenses may include those related to the sheltering and housing of animals as well as expenses associated with enforcement actions against animal abusers. The expenses attributable to this line item are equal to carried over fund balance from 2022 and projected new fund revenues in the 2023 fiscal year.

Contingency

This line item is for the difference between projected revenues and budgeted expenses.

District Attorney Animal Welfare Revenues

General Revenues

Animal Welfare Revenue

This line item is for any fee revenue received from the Office of the Prothonotary in conjunction with criminal convictions against animal abusers. This fund is financed by a \$50.00 fee levied against any individual convicted of abuse against animals. The projected revenue generated from these fees for the 2023 fiscal year is based on prior receipts received in the 2022 fiscal year.

Interest – Animal Welfare

This line item is for any interest earned by the DA Animal Welfare account. Due to low fund balance, no interest revenue earnings are projected for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – District Attorney Animal Welfare Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-----------------|-------------------|-------------|
| General Expenses | | | |
| Animal Welfare Expense | 750.00 | 1,500.00 | - |
| Contingency | - | - | - |
| Total General Expenses | \$750.00 | \$1,500.00 | - |
| Total DA Animal Welfare Expenses | \$750.00 | \$1,500.00 | - |

2023 Budget – District Attorney Animal Welfare Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-----------------|-------------------|-------------|
| General Revenues | | | |
| Animal Welfare Revenue | 250.00 | 1,000.00 | - |
| Interest – Animal Welfare | - | - | - |
| Total General Revenues | \$250.00 | \$1,000.00 | - |
| Fund Balance | | | |
| Appropriated Fund Balance | 500.00 | 500.00 | - |
| Total Fund Balance | \$500.00 | \$500.00 | - |
| Total DA Animal Welfare Revenues | \$750.00 | \$1,500.00 | - |

2023 LAWRENCE COUNTY BUDGET

Prothonotary Automation

Budget Narrative

This fund is utilized for the collection and disbursement of automation revenue and expenses generated by the Office of the Prothonotary. The Office of the Prothonotary imposes a fee for certain services performed by the department. This fee revenue is to be utilized for the purpose of automation and continued automation updates for the Office of the Prothonotary.

Prothonotary Automation Expenses

General Expenses

Materials and Supplies

This line item is for any materials and supplies expenses related to the automation of services performed by the Office of the Prothonotary.

Office Minor

This line item is for the purchasing of allowable office minor equipment which is purposed for the continued automation of the Office of the Prothonotary.

Office Major

This line item is for the purchasing of allowable office major equipment which is purposed for the continued automation of the Office of the Prothonotary.

Equipment Maintenance and Repair

This line item is for allowable equipment maintenance and repairs expenses which are made for the continued automation of the Office of the Prothonotary.

Contingency

This line item is for the difference between projected revenues and budgeted expenses.

Prothonotary Automation Revenues

General Revenues

Prothonotary Automation Fee

This line item accounts for fee revenue collected from general services provided by the Office of the Prothonotary. For 2023, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual automation revenues generated from 2017 through 2022 to project automation revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Interest – Prothonotary Automation

This line item accounts for interest income generated from the Prothonotary Automation Fund. For the 2023 fiscal year, this line item has been projected based on current fund balance and increasing interest rates.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Prothonotary Automation Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Materials and Supplies | 600.00 | - | 4,000.00 |
| Office Minor | 2,500.00 | 1,000.00 | 2,500.00 |
| Office Major | - | 5,000.00 | 2,750.00 |
| Maintenance and Repair | 7,500.00 | 11,500.00 | 10,000.00 |
| Contingency | 6,000.00 | - | 19,000.00 |
| Total General Expenses | \$16,600.00 | \$17,500.00 | \$38,250.00 |
| Total Prothonotary Automation Expenses | \$16,600.00 | \$17,500.00 | \$38,250.00 |

2023 Budget – Prothonotary Automation Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|--------------------|--------------------|--------------------|
| General Revenues | | | |
| Prothonotary Automation Fee | 16,500.00 | 17,500.00 | 20,000.00 |
| Interest – Prothonotary Automation | 100.00 | - | 250.00 |
| Total General Revenues | \$16,600.00 | \$17,500.00 | \$20,250.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | 18,000.00 |
| Total Fund Balance | - | - | \$18,000.00 |
| Total Prothonotary Automation Revenues | \$16,600.00 | \$17,500.00 | \$38,250.00 |

2023 LAWRENCE COUNTY BUDGET

Prothonotary Records Management

Budget Narrative

Created by a court order in 2019, this fund is utilized by the Office of the Prothonotary “for any purpose related to the volume of records produced by government agencies and to defray the cost incurred for maintenance and storage of the same.” The fund generates revenue through a dedicated fee levied by the Office of the Prothonotary on any and all initial filings in the Criminal, Civil, and Orphans’ Court Divisions of the Lawrence County Court of Common Pleas.

Prothonotary Records Management Expenses

General Expenses

Office Minor

This line item is for the purchasing of allowable office minor equipment which enhances the records management systems in the Office of the Prothonotary.

Land and Building Rental

This line item assists in funding the County’s contract with Access Information Holdings for document storage.

Contingency

This line item is for the difference between projected revenues and budgeted expenses.

Prothonotary Records Management Revenues

General Revenues

Records Management Fee

This line item is for any revenues received in conjunction with the records management fee levied by the Office of the Prothonotary. Due to the relative novelty of the fund, the projected fee revenue attributable to the fund is based on prior fiscal year receipts.

Interest – Records Management

This line item accounts for interest income generated from the Prothonotary Records Management Fund. For the 2023 fiscal year, this line item has been projected based on current fund balance and increasing interest rates.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Prothonotary Records Management Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Office Minor | 20,000.00 | 20,000.00 | - |
| Land and Building Rental | 5,250.00 | 5,000.00 | 20,000.00 |
| Contingency | - | - | - |
| Total General Expenses | \$25,250.00 | \$25,000.00 | \$20,000.00 |
| Total Records Management Expenses | \$25,250.00 | \$25,000.00 | \$20,000.00 |

2023 Budget – Prothonotary Records Management Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|--------------------|
| General Revenues | | | |
| Records Management Fee | 25,000.00 | 25,000.00 | 20,000.00 |
| Interest – Records Management | 250.00 | - | - |
| Total General Revenues | \$25,250.00 | \$25,000.00 | \$20,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Records Management Revenues | \$25,250.00 | \$25,000.00 | \$20,000.00 |

2023 LAWRENCE COUNTY BUDGET

Adult Probation Administrative

Budget Narrative

This fund is utilized for the collection of fee revenue generated by the Office of the Clerk of Courts for the purpose of funding administrative expenses incurred by the Office of Adult Probation.

Adult Probation Administrative Expenses

General Expenses

APO Administrative Expenses

This line item is for any miscellaneous administrative expenses incurred by the Office of Adult Probation. The amount funded for the 2023 fiscal year is based on projected fee revenue generated throughout the 2023 fiscal year.

Transfers to Other Funds

Transfer to General Fund

This line item is utilized as a budgetary mechanism to allow for the transfer of funds back to the County's General Fund to reimburse the fund for operational expenses incurred by the Office of Adult Probation.

Adult Probation Administrative Revenues

General Revenues

Administrative Fees

This line item accounts for fee revenue collected by the Clerk of Courts for the purpose of defraying the Office of Adult Probation's administrative expenses. For 2022, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual administrative fee revenues generated from 2017 through 2022 to project administrative fee revenues for the 2023 fiscal year.

Interest – Adult Probation Administrative

This line item accounts for interest income generated from the Adult Probation Administrative Fund. The amount of projected revenue attributable to this line item is based on current interest rates and the significant fund balance of the fund.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Adult Probation Administrative Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|--------------------|--------------------|---------------------|
| General Expenses | | | |
| APO Administrative Expenses | 64,000.00 | 20,500.00 | 103,277.00 |
| Total General Expenses | \$64,000.00 | \$20,500.00 | \$103,277.00 |
| Transfers to Other Funds | | | |
| Transfer to General Fund | - | 60,000.00 | - |
| Total Transfers to Other Funds | - | \$60,000.00 | - |
| Total Adult Probation Admin Expenses | \$64,000.00 | \$80,500.00 | \$103,277.00 |

2023 Budget – Adult Probation Administrative Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|--------------------|--------------------|---------------------|
| General Revenues | | | |
| Administrative Fees | 62,500.00 | 80,000.00 | 100,000.00 |
| Interest – Adult Probation Administrative | 1,500.00 | 500.00 | 3,277.00 |
| Total General Revenues | \$64,000.00 | \$80,500.00 | \$103,277.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Adult Probation Admin Revenues | \$64,000.00 | \$80,500.00 | \$103,277.00 |

2023 LAWRENCE COUNTY BUDGET

Juvenile Probation Administrative

Budget Narrative

This fund is utilized for the collection of fee revenue generated by the Office of the Clerk of Courts for the purpose of funding administrative expenses incurred by the Office of Juvenile Probation. Administrative expenditures are made directly from this fund.

Juvenile Probation Administrative Expenses

General Expenses

JPO Administrative Expenses

This line item is for any miscellaneous administrative expenses incurred by the Office of Juvenile Probation. The amount budgeted for the 2023 fiscal year is based on projected fee revenue generated throughout the 2023 fiscal year.

Juvenile Probation Administrative Revenues

General Revenues

Administrative Fees

This line item accounts for fee revenue collected by the Clerk of Courts for the purpose of defraying the Office of Juvenile Probation's administrative expenses. For 2022, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual administrative fee revenues generated from 2017 through 2022 to project administrative fee revenues for the 2023 fiscal year.

Interest – Juvenile Probation Administrative

This line item accounts for interest income generated by the Juvenile Probation Administrative Fund. As there is minimal funding in the fund's bank account, there are no projected interest revenues for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Juvenile Probation Administrative Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-------------------|-------------------|-------------------|
| General Expenses | | | |
| JPO Administrative Expenses | 1,100.00 | 1,400.00 | 2,200.00 |
| Total General Expenses | \$1,100.00 | \$1,400.00 | \$2,200.00 |
| Total Juvenile Probation Admin Expenses | \$1,100.00 | \$1,400.00 | \$2,200.00 |

2023 Budget – Juvenile Probation Administrative Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-------------------|-------------------|-------------------|
| General Revenues | | | |
| Administrative Fees | 1,100.00 | 1,400.00 | 1,700.00 |
| Interest – Juvenile Probation Administrative | - | - | - |
| Total General Revenues | \$1,100.00 | \$1,400.00 | \$1,700.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | 500.00 |
| Total Fund Balance | - | - | \$500.00 |
| Total Juvenile Probation Admin Revenues | \$1,100.00 | \$1,400.00 | \$2,200.00 |

2023 LAWRENCE COUNTY BUDGET

Correctional Facility Telephone

Budget Narrative

This fund is for revenues received in conjunction with telephone services for inmates at the Lawrence County Correctional Facility. All revenues received from inmate telephone usage are transferred to this fund and utilized to purchase necessary supplies for inmates.

Correctional Facility Telephone Expenses

General Expenses

Inmate Expense

This line item is for funding used to purchase necessary supplies for inmates including hygiene products, clothing, food, and other inmate expense items. The amount budgeted for the 2023 fiscal year is equal to the projected revenue that is attributable to the Correctional Facility Telephone Fund.

Correctional Facility Telephone Revenues

General Revenues

Telephone Revenue

This line item is used for revenues generated from inmates' use of telephones at the Lawrence County Correctional Facility. The anticipated revenue figure was determined based on renegotiated contracts with telephone providers that significantly increase the revenue attributable to correctional facility telephone usage.

Interest – Correctional Facility Telephone

This line item is for any interest income generated by the Correctional Facility Telephone Fund. Due to a replenished fund balance and rising interest rates, the projected revenue attributable to fund interest has been increased for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Correctional Facility Telephone Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--------------------------------------|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Inmate Expense | 80,150.00 | 25,796.00 | 12,500.00 |
| Total General Expenses | \$80,150.00 | \$25,796.00 | \$12,500.00 |
| Total LCCF Telephone Expenses | \$80,150.00 | \$25,796.00 | \$12,500.00 |

2023 Budget – Correctional Facility Telephone Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|--------------------|
| General Revenues | | | |
| Telephone Revenue | 80,000.00 | 15,796.00 | 11,000.00 |
| Interest – Correctional Facility Telephone | 150.00 | - | - |
| Total General Revenues | \$80,150.00 | \$15,796.00 | \$11,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | 10,000.00 | 1,500.00 |
| Total Fund Balance | - | \$10,000.00 | \$1,500.00 |
| Total LCCF Telephone Revenues | \$80,150.00 | \$25,796.00 | \$12,500.00 |

2023 LAWRENCE COUNTY BUDGET

Correctional Facility Inmate Welfare

Budget Narrative

This fund is for revenues received in conjunction with entertainment and telecommunication revenues for inmates at the Lawrence County Correctional Facility. All revenues received from entertainment and telecommunication usage are transferred to this fund and utilized to purchase necessary supplies for inmates.

Correctional Facility Inmate Welfare Expenses

General Expenses

Inmate Expense

This line item is for funding used to purchase necessary supplies for inmates including hygiene products, clothing, food, and other inmate expense items. The amount budgeted for the 2023 fiscal year is based on a necessary budget offset to the materials and supplies budget for the Correctional Facility in the General Fund.

Correctional Facility Inmate Welfare Revenues

General Revenues

Inmate Welfare Revenue

This line item is used for revenues generated from inmates' use of media and telecommunications devices at the Lawrence County Correctional Facility. For the purposes of this budget, there is no anticipated revenue attributable to this line item.

Interest – Correctional Facility Inmate Welfare

This line item is for any interest income generated by the Correctional Facility Inmate Welfare Fund. For the purposes of this budget, there is no anticipated revenue attributable to this line item.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Correctional Facility Inmate Welfare Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|--------------------|--------------------|-------------|
| General Expenses | | | |
| Inmate Expense | 50,000.00 | 50,000.00 | - |
| Total General Expenses | \$50,000.00 | \$50,000.00 | - |
| Total LCCF Inmate Welfare Expenses | \$50,000.00 | \$50,000.00 | - |

2023 Budget – Correctional Facility Inmate Welfare Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|--------------------|--------------------|-------------|
| General Revenues | | | |
| Inmate Welfare Revenue | - | - | - |
| Interest – LCCF Inmate Welfare | - | - | - |
| Total General Revenues | - | - | - |
| Fund Balance | | | |
| Appropriated Fund Balance | 50,000.00 | 50,000.00 | - |
| Total Fund Balance | \$50,000.00 | \$50,000.00 | - |
| Total LCCF Inmate Welfare Revenues | \$50,000.00 | \$50,000.00 | - |

Transportation Funds

2023 LAWRENCE COUNTY BUDGET

Transportation Funds Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|----------------------|-------------|--------------|--------------|----------|
| Liquid Fuels | 682,500.00 | 1,213,072.00 | (530,572.00) | -43.74% |
| Act 13 | 377,840.00 | 456,500.00 | (78,660.00) | -17.23% |
| Act 44 | 137,000.00 | 160,000.00 | (23,000.00) | -14.38% |
| Act 89 | 172,500.00 | 750,000.00 | (577,500.00) | -77.00% |
| Vehicle Registration | 801,000.00 | 326,000.00 | 475,000.00 | 145.71% |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--------------------------|-------------|--------------|--------------|----------|
| Liquid Fuels | 682,500.00 | 1,213,072.00 | (530,572.00) | -43.74% |
| Act 13 | 377,840.00 | 456,500.00 | (78,660.00) | -17.23% |
| Act 44 | 137,000.00 | 160,000.00 | (23,000.00) | -14.38% |
| Act 89 | 172,500.00 | 750,000.00 | (577,500.00) | -77.00% |
| Vehicle Registration | 801,000.00 | 326,000.00 | 475,000.00 | 145.71% |

2023 LAWRENCE COUNTY BUDGET

Liquid Fuels

Budget Narrative

The following fund is used for the County's share of liquid fuels revenue received from the Commonwealth of Pennsylvania. Liquid fuels funding is general transportation funding used for roadway and bridge improvements throughout Lawrence County. While historically this fund was used primarily to fund County bridge improvements, with the addition of new County bridge funds, this fund is being transitioned for use as a grant fund for municipalities in Lawrence County to help those municipalities offset their roadway and bridge improvement costs.

Liquid Fuels Expenses

Administrative

Payroll - Insurance

This line item contains funding for employee insurance offsets for County employees who are involved in routine administration for bridge maintenance and repairs. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Payroll – FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2022 is 7.65% of all employee wages and salaries. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Payroll - Administration

This line item contains funding for the reimbursement of certain administrative expenses related to the administration of the Liquid Fuels Fund. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Other Administration

This line item contains funding for additional miscellaneous administrative expenses under the Liquid Fuels Fund. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Minor Equipment Purchases

Tools

This line item contains funding for the purchase of various tools and other minor equipment related to the maintenance of county-owned bridges. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Other Minor Equipment

This line item contains funding for other miscellaneous minor equipment purchases necessitated throughout the year. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

County Aid

Prior Year County Aid

This line item is for municipal allocations which have been allocated for municipal projects, but which have not been paid out to the municipality.

County Aid

This line item contains funding for County aid grants to municipalities to assist with municipal bridge and roadway improvements. For the 2023 fiscal year, all new discretionary and non-emergency municipal transportation funding grants are funded through this line item. The budgeted amount under this line item is based on the appropriated amount of Liquid Fuels funding to be used under the 2023 Lawrence County Municipal Transportation Improvement Program, as well as the funding of a \$15,000.00 bridge study for Slippery Rock Township.

Winter Maintenance Services

Road Salt

This line item contains funding for the purchase of road salt for county-owned bridges and facilities. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Other Winter Expenses

This line item contains funding for miscellaneous purchases associated with winter maintenance of county-owned bridges and facilities. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Repairs of Tools and Machinery

Parts

This line item contains funding for replacement parts for tools, county-owned vehicles, and other machinery associated with the maintenance of county-owned bridges. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

External Repair Services

This line item contains funding for necessary external repairs to county-owned vehicles and equipment which are used for routine bridge maintenance. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Maintenance of Roads and Bridges

Labor

This line item contains funding for employee insurance offsets for County employees who are involved in routine bridge maintenance and repairs. There are no employee liquid fuels offsets for the 2023 fiscal year.

Labor – Employee Insurance

This line item contains funding for employee insurance offsets for County employees who are involved in routine bridge maintenance and repairs. There are no employee liquid fuels offsets for the 2023 fiscal year.

Labor – FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2022 is 7.65% of all employee wages and salaries. There are no employee liquid fuels offsets for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Labor – Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee. There are no employee liquid fuels offsets for the 2023 fiscal year.

Bridge Maintenance

This line item is for any general maintenance and repair expenses incurred by the County for the maintenance of County bridges. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Brush / Debris Removal

This line item contains funding for brush and debris removal from county-owned bridges. Predominantly, this line item is utilized for third-party lawncare services for bridge approaches. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Fuel

This line item contains funding for any necessary fuel expenses incurred by the County relating to the maintenance of County bridges. Due to a new chart of accounts, the budgeted expenditures attributable to this line item for the 2023 fiscal year have been estimated based on line item utilization during the 2022 fiscal year.

Contingency

Contingency

This line item contains funding for emergency repairs and maintenance for both County and municipal bridges and roadways.

Liquid Fuels Revenues

General Revenues

Federal Construction and Design

This line item is used for any reimbursement revenues received from the federal government for the completion of approved bridge and roadway repair projects. As there have been no federally funded County bridge projects completed in recent years, there is no projected reimbursement revenue which can be attributed to this line item.

2023 LAWRENCE COUNTY BUDGET

Liquid Fuels

This line item is used for liquid fuels funds received from the Commonwealth of Pennsylvania. For 2023, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual liquid fuels revenues received from 2017 through 2022 to project liquid fuels revenues for the 2023 fiscal year.

Federal Inspection

This line item is used for any reimbursement revenues received from the federal government for the completion of County bridge inspections. As there have been no federally funded County bridge projects completed in recent years, there is no projected reimbursement revenue which can be attributed to this line item.

State Inspection

This line item is used for any reimbursement revenues received from the state government for the completion of County bridge inspections. As there have been no state funded County bridge projects completed in recent years, there is no projected reimbursement revenue which can be attributed to this line item.

Interest – Liquid Fuels

This line item is for interest income received in conjunction with funds placed in the bank account for the Liquid Fuels Fund. Due to decreased fund balance, projected interest revenues attributable to this line item have been reduced for the 2023 fiscal year.

Fund Balance

Appropriated Project Fund Balance

This line item represents the necessary revenues needed to fund approved municipal road and bridge projects which have not yet been completed.

Appropriated Fund Balance

This line item represents unencumbered fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Liquid Fuels Expenses

| Line Item | 2023 Budget | 2022 Budget |
|---|---------------------|---------------------|
| Administrative | | |
| Payroll - Insurance | 500.00 | 2,000.00 |
| Payroll – FICA Expense | 250.00 | 383.00 |
| Payroll - Administration | 5,000.00 | 5,000.00 |
| Other Administration | 15,000.00 | 16,617.00 |
| Total Administrative | \$20,750.00 | \$24,000.00 |
| Minor Equipment Purchases | | |
| Tools | 3,000.00 | 8,000.00 |
| Other Minor Equipment | 1,000.00 | - |
| Total Minor Equipment Purchases | \$4,000.00 | \$8,000.00 |
| County Aid | | |
| Prior Year County Aid | - | 493,465.00 |
| County Aid | 430,000.00 | 500,000.00 |
| Total County Aid | \$430,000.00 | \$993,465.00 |
| Winter Maintenance Services | | |
| Road Salt | 5,000.00 | 7,500.00 |
| Other Winter Expenses | 500.00 | 500.00 |
| Total Winter Maintenance Services | \$5,500.00 | \$8,000.00 |
| Repairs of Tools and Machinery | | |
| Parts | 1,000.00 | 5,482.00 |
| Exterior Repair | 4,500.00 | 7,500.00 |
| Total Repairs of Tools and Machinery | \$5,500.00 | \$12,982.00 |
| Maintenance of Roads and Bridges | | |
| Labor | - | 23,512.00 |
| Labor – Employee Insurance | - | 13,917.00 |
| Labor – FICA Expense | - | 1,799.00 |
| Labor – Unemployment | - | 397.00 |
| Bridge Maintenance | 20,000.00 | 12,500.00 |
| Brush / Debris Removal | 2,500.00 | 12,500.00 |
| Fuel | 3,000.00 | 2,000.00 |
| Total Maintenance of Roads and Bridges | \$25,500.00 | \$66,625.00 |

2023 LAWRENCE COUNTY BUDGET

| | | |
|------------------------------------|---------------------|-----------------------|
| Contingency | | |
| Contingency | 191,250.00 | 100,000.00 |
| Total Contingency | \$191,250.00 | \$100,000.00 |
| Total Liquid Fuels Expenses | \$682,500.00 | \$1,213,072.00 |

2023 Budget – Liquid Fuels Revenues

| Line Item | 2023 Budget | 2022 Budget |
|------------------------------------|---------------------|-----------------------|
| General Revenues | | |
| Federal Construction and Design | - | - |
| Liquid Fuels | 250,000.00 | 250,000.00 |
| Federal Inspection | - | - |
| State Inspection | - | - |
| Interest – Liquid Fuels | 2,500.00 | 5,000.00 |
| Total General Revenues | \$252,500.00 | \$255,000.00 |
| Fund Balance | | |
| Appropriated Project Fund Balance | - | 493,465.00 |
| Appropriated Fund Balance | 430,000.00 | 464,607.00 |
| Total Fund Balance | \$430,000.00 | \$958,072.00 |
| Total Liquid Fuels Revenues | \$682,500.00 | \$1,213,072.00 |

2023 LAWRENCE COUNTY BUDGET

Act 13

Budget Narrative

The following fund is used for the funds received from Act 13 for the purpose of repairing and rehabilitating municipal bridges on the state's transportation improvement plan. These bridges are predominantly at-risk or degraded bridges which are in substantial need of repair. These funds are additional funds provided through the state's Marcellus Legacy Fund.

Act 13 Expenses

General Expenses

Prior Year Allocations

This line item is for municipal allocations which have been allocated for municipal projects, but which have not been paid out to the municipality.

County Aid

This line item contains funding for County aid grants to municipalities to assist with municipal bridge improvements. Due to the lack of a countywide municipal bridge improvement program, no funding has been budgeted for this line item.

Bridge Construction

This line item contains funding for County and municipal bridge repairs which are on the state's transportation improvement plan. This line item was consolidated with the County Aid line item and was eliminated in the 2022 budget.

Contingency

Funding under the contingency line item is reserved for emergencies and can be moved to an allowable expense line item at the discretion of the Board of Commissioners.

Act 13 Revenues

General Revenues

Act 13

This line item is for funding received from the Commonwealth of Pennsylvania in conjunction with the state's Act 13 program. The projected revenue amount for the 2023 fiscal year was determined through the use of a logarithmic trend analysis. The analysis utilized actual receipts received from 2017 through 2022 to project fund revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Interest – Act 13

This line item is for interest income received in conjunction with funds placed in the bank account for the Act 13 Fund. Due to increased interest rates and a replenished fund balance, the projected revenues attributable to this fund have doubled in the 2023 fiscal year relative to the 2022 fiscal year.

Fund Balance

Appropriated Project Fund Balance

This line item represents the necessary revenues needed to fund approved municipal road and bridge projects which have not yet been completed.

Appropriated Fund Balance

This line item represents unencumbered fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Act 13 Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------|---------------------|---------------------|---------------------|
| General Expenses | | | |
| Prior Year Allocations | 251,840.00 | 306,000.00 | - |
| County Aid | - | - | - |
| Bridge Construction | - | - | 150,000.00 |
| Contingency | 126,000.00 | 150,500.00 | 343,000.00 |
| Total General Expenses | \$377,840.00 | \$456,500.00 | \$493,000.00 |
| Total Act 13 Expenses | \$377,840.00 | \$456,500.00 | \$493,000.00 |

2023 Budget – Act 13 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-----------------------------------|---------------------|---------------------|---------------------|
| General Revenues | | | |
| Act 13 | 125,000.00 | 75,000.00 | 135,000.00 |
| Interest – Act 13 | 1,000.00 | 500.00 | 8,000.00 |
| Total General Revenues | \$126,000.00 | \$75,500.00 | \$143,000.00 |
| Fund Balance | | | |
| Appropriated Project Fund Balance | 251,840.00 | 306,000.00 | - |
| Appropriated Fund Balance | - | 75,000.00 | 350,000.00 |
| Total Fund Balance | \$251,840.00 | \$381,000.00 | \$350,000.00 |
| Total Act 13 Revenues | \$377,840.00 | \$456,500.00 | \$493,000.00 |

2023 LAWRENCE COUNTY BUDGET

Act 44

Budget Narrative

The following fund is used for funding received from the Commonwealth of Pennsylvania for Act 44 to be used for the purpose of repairing and rehabilitating County bridges. As part of the County's shift in utilization of its transportation funding, Act 44 is to be used for administrative and routine maintenance expenses incurred in the upkeep of County bridges for the 2023 fiscal year.

Act 44 Expenses

General Expenses

Salary of Engineer

This line item contains funding for compensation paid to County engineers for bridge work. As there are no active bridge engineering projects, there is no funding budgeted for this line item in the 2023 fiscal year.

Bridge Inspections

This line item contains funding for County bridge inspections conducted by the County's engineers. The budgeted funding for this line item is determined through the County's contract with Taylor Engineering for bridge inspections.

Bridge Maintenance and Repair

This line item contains funding for any expenses associated with the general upkeep and repair of County bridges. For the 2023 fiscal year, funding is based on 2022 budget utilization rate.

Contingency

This line item is for the difference in projected revenues and anticipated expenses. Any funding under the contingency line item can be transferred to other line items at the discretion of the Board of Commissioners.

2023 LAWRENCE COUNTY BUDGET

Act 44 Revenues

General Revenues

Act 44

This line item is for funding received from the Commonwealth of Pennsylvania in conjunction with the state's Act 44 program. For 2023, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual Act 44 revenues received from 2017 through 2022 to project Act 44 revenues for the 2023 fiscal year.

Bridge Inspections Reimbursement

This line item is for reimbursements received from the Commonwealth of Pennsylvania in conjunction with County bridge inspections. Bridge inspections are reimbursed at an 80% rate under current Pennsylvania Department of Transportation regulations.

Interest – Act 44

This line item is for interest income received in conjunction with funds placed in the bank account for the Act 44 Fund. Due to increasing interest rates and replenished fund balance, the projected revenue attributable to this line item has significantly increased for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item represents unencumbered fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Act 44 Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------|---------------------|---------------------|---------------------|
| General Expenses | | | |
| Salary of Engineer | - | 50,000.00 | 20,000.00 |
| Bridge Inspections | 50,000.00 | 60,000.00 | 12,100.00 |
| Bridge Maintenance and Repair | 55,000.00 | 50,000.00 | 50,000.00 |
| Contingency | 32,000.00 | - | 238,661.00 |
| Total General Expenses | \$137,000.00 | \$160,000.00 | \$320,761.00 |
| Total Act 44 Expenses | \$137,000.00 | \$160,000.00 | \$320,761.00 |

2023 Budget – Act 44 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------|---------------------|---------------------|---------------------|
| General Revenues | | | |
| Act 44 | 92,000.00 | 92,000.00 | 92,000.00 |
| Bridge Inspection Reimbursement | 44,000.00 | - | - |
| Interest – Act 44 | 1,000.00 | 250.00 | 4,500.00 |
| Total General Revenues | \$137,000.00 | \$92,250.00 | \$96,500.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | 67,750.00 | 224,261.00 |
| Total Fund Balance | - | \$67,750.00 | \$224,261.00 |
| Total Act 44 Revenues | \$137,000.00 | \$160,000.00 | \$320,761.00 |

2023 LAWRENCE COUNTY BUDGET

Act 89

Budget Narrative

The following fund is used for funding received from the Commonwealth of Pennsylvania for Act 89 to be used for the purpose of repairing and rehabilitating County bridges. As part of the County's shift in utilization of its transportation funding, Act 89 is to be used for project specific costs incurred in the upkeep of County bridges. There are no active bridge replacement projects being undertaken on County-owned bridges in the 2023 fiscal year.

Act 89 Expenses

General Expenses

Banks Covered Bridge - Construction

This line item contains funding for the repair and rehabilitation of the County's Banks Covered Bridge, which is located in Wilmington Township. As this project has been completed, there are no budgeted expenditures attributable to this line item.

Contingency

This line item is for the difference in projected revenues and anticipated expenses. Any funding under the contingency line item can be transferred to other line items at the discretion of the Board of Commissioners.

Act 89 Revenues

General Revenues

Act 89

This line item is for funding received from the Commonwealth of Pennsylvania in conjunction with the state's Act 89 program. For 2023, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual Act 89 revenues received from 2017 through 2022 to project Act 89 revenues for the 2023 fiscal year.

Interest – Act 89

This line item is for interest income received in conjunction with funds placed in the bank account for the Act 89 Fund. Due to increasing interest rates and replenished fund balance, the projected revenue attributable to this line item has significantly increased for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item represents unencumbered fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Act 89 Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------------|---------------------|---------------------|-----------------------|
| General Expenses | | | |
| Banks Covered Bridge - Construction | - | 750,000.00 | 600,000.00 |
| Contingency | 172,500.00 | - | 514,054.00 |
| Total General Expenses | \$172,500.00 | \$750,000.00 | \$1,114,054.00 |
| Total Act 89 Expenses | \$172,500.00 | \$750,000.00 | \$1,114,054.00 |

2023 Budget – Act 89 Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------|---------------------|---------------------|-----------------------|
| General Revenues | | | |
| Act 89 | 170,000.00 | 175,000.00 | 179,054.00 |
| Interest – Act 89 | 2,500.00 | 1,500.00 | 10,000.00 |
| Total General Revenues | \$172,500.00 | \$176,500.00 | \$189,054.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | 573,500.00 | 925,000.00 |
| Total Fund Balance | - | \$573,500.00 | \$925,000.00 |
| Total Act 89 Revenues | \$172,500.00 | \$750,000.00 | \$1,114,054.00 |

2023 LAWRENCE COUNTY BUDGET

Vehicle Registration

Budget Narrative

The following fund is used for funding received from the Commonwealth of Pennsylvania for a \$5.00 fee levied on all vehicles in Lawrence County. The \$5.00 fee is authorized by the Board of Commissioners and collected by the state at the time of vehicle registration. The fee is then passed through to Lawrence County and revenues collected through the fee are to be utilized to fund transportation projects in Lawrence County.

Vehicle Registration Expenses

General Expenses

County Aid

This line item contains funding for County grants to municipalities with the goal of assisting municipalities complete more roadway paving projects. For the 2023 fiscal year, the Board of Commissioners has appropriated \$400,000.00 from the Vehicle Registration Fund for the 2023 Lawrence County Municipal Transportation Improvement Program.

Contingency

This line item is for the difference in projected revenues and anticipated expenses.

Vehicle Registration Revenues

General Revenues

Vehicle Registration Fee

This line item is for revenues received in conjunction with the County's vehicle registration fee. Revenue projections for the 2023 fiscal year are based on actual revenues received during the 2022 fiscal year.

Interest – Vehicle Registration

This line item is for interest income received in conjunction with funds placed in the account for the Vehicle Registration Fund.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item represents unencumbered fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Vehicle Registration Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|---------------------|---------------------|---------------------|
| General Expenses | | | |
| County Aid | 400,000.00 | - | - |
| Contingency | 401,000.00 | 326,000.00 | 325,000.00 |
| Total General Expenses | \$801,000.00 | \$326,000.00 | \$325,000.00 |
| Total Vehicle Registration Expenses | \$801,000.00 | \$326,000.00 | \$325,000.00 |

2023 Budget – Vehicle Registration Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|---------------------|---------------------|---------------------|
| General Revenues | | | |
| Vehicle Registration Fee | 400,000.00 | 325,000.00 | 325,000.00 |
| Interest – Vehicle Registration | 1,000.00 | 1,000.00 | - |
| Total General Revenues | \$401,000.00 | \$326,000.00 | \$325,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | 400,000.00 | - | - |
| Total Fund Balance | \$400,000.00 | - | - |
| Total Vehicle Registration Revenues | \$801,000.00 | \$326,000.00 | \$325,000.00 |

Records Improvement Fund

2023 LAWRENCE COUNTY BUDGET

Records Improvement Fund Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|----------------------|-------------|-------------|-----------|----------|
| Records Improvement | 122,700.00 | 79,250.00 | 43,450.00 | 54.83% |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--------------------------|-------------|-------------|-----------|----------|
| Records Improvement | 122,700.00 | 79,250.00 | 43,450.00 | 54.83% |

2023 LAWRENCE COUNTY BUDGET

Records Improvement

Budget Narrative

This fund is utilized for the collection of fee revenue generated by the Office of the Clerk of Courts for the purpose of funding countywide records improvement efforts in accordance with the County's comprehensive records management plan.

Records Improvement Expenses

General Expenses

Office Minor

This line item is for any office minor equipment purchased in accordance with the County's comprehensive records management plan for the purpose of improving the County's records management systems. There are no anticipated office minor expenses for the 2023 fiscal year.

Office Major

This line item is for any office major equipment purchased in accordance with the County's comprehensive records management plan for the purpose of improving the County's records management systems. There are no anticipated office minor expenses for the 2023 fiscal year.

Maintenance and Repair

This line item is for the maintenance and repair of County records management systems.

Land / Building Rental

This line item is for expenses associated with the County's document storage through Access. For 2023, the Board of Commissioners plans to comprehensively examine the document storage needs of the County and eliminate or digitize documents that do not need to be physically retained. The budgeted figure accounts for document destruction and digitization costs.

Contingency

This line item is for undesignated reserve funding in the Records Improvement Fund which can be transferred by the Board of Commissioners for records management expenses in accordance with the County's comprehensive records management plan.

2023 LAWRENCE COUNTY BUDGET

Records Improvement Revenues

General Revenues

Records Improvement Fee

This line item accounts for dedicated fee revenue collected by the Recorder of Deeds for deposit with the County's Records Improvement Fund. For 2023, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual records improvement fee revenues received from 2017 through 2022 to project records improvement fee revenues for the 2023 fiscal year.

Interest – Records Improvement

This line item accounts for interest income generated by the Records Improvement Fund. Due to the anticipated depletion of the fund, only minimal interest revenue is anticipated for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Records Improvement Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|---------------------|--------------------|--------------------|
| General Expenses | | | |
| Office Minor | - | 30,000.00 | - |
| Office Major | - | 10,000.00 | - |
| Maintenance and Repair | 20,000.00 | - | - |
| Land / Building Rental | 102,700.00 | - | - |
| Contingency | - | 39,250.00 | 55,450.00 |
| Total General Expenses | \$122,700.00 | \$79,250.00 | \$55,450.00 |
| Total Records Improvement Expenses | \$122,700.00 | \$79,250.00 | \$55,450.00 |

2023 Budget – Records Improvement Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|---------------------|--------------------|--------------------|
| General Revenues | | | |
| Records Improvement Fee | 22,500.00 | 19,000.00 | 19,250.00 |
| Interest – Records Improvement | 200.00 | 250.00 | 1,200.00 |
| Total General Revenues | \$22,700.00 | \$19,250.00 | \$20,450.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | 100,000.00 | 60,000.00 | 35,000.00 |
| Total Fund Balance | \$100,000.00 | \$60,000.00 | \$35,000.00 |
| Total Records Improvement Revenues | \$122,700.00 | \$79,250.00 | \$55,450.00 |

Special Planning Funds

2023 LAWRENCE COUNTY BUDGET

Special Planning Funds Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|-----------------------------------|--------------|---------------|----------------|----------|
| Community Development Block Grant | 2,872,120.00 | 1,313,515.00 | 1,455,151.00 | 102.69% |
| PHARE | 300,000.00 | 400,000.00 | (300,000.00) | -25.00% |
| Demolition | 93,000.00 | 78,615.00 | 14,385.00 | 18.30% |
| Affordable Housing | 25,000.00 | 25,000.00 | - | 0.00% |
| Marcellus Legacy | 70,000.00 | 40,000.00 | 30,000.00 | 75.00% |
| American Rescue Plan | 7,020,000.00 | 16,614,852.00 | (9,594,852.00) | -57.75% |
| Opioid Settlement | 621,238.00 | - | 621,238.00 | N/A |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|-----------------------------------|--------------|---------------|----------------|----------|
| Community Development Block Grant | 2,872,120.00 | 1,313,515.00 | 1,455,151.00 | 102.69% |
| PHARE | 300,000.00 | 400,000.00 | (300,000.00) | -25.00% |
| Demolition | 93,000.00 | 78,615.00 | 14,385.00 | 18.30% |
| Affordable Housing | 25,000.00 | 25,000.00 | - | 0.00% |
| Marcellus Legacy | 70,000.00 | 40,000.00 | 30,000.00 | 75.00% |
| American Rescue Plan | 7,020,000.00 | 16,614,852.00 | (9,594,852.00) | -57.75% |
| Opioid Settlement | 621,238.00 | - | 621,238.00 | N/A |

2023 LAWRENCE COUNTY BUDGET

Community Development Block Grant

Budget Narrative

This fund is utilized for the administration of the County's Community Development Block Grant (CDBG) program. CDBG funds are dispersed from the federal government to counties and qualifying municipalities. Lawrence County is responsible for the administration of its own CDBG fund, as well as the administration of CDBG allocations to Shenango Township, Union Township, and Ellwood City Borough. CDBG funds may be utilized for infrastructure improvements, economic development projects, the installation of public facilities, housing rehabilitation, code enforcement, and additional uses which assist in advancing the needs of the community. Furthermore, the 2023 budget contains additional entitlement and competitive CDBG funding awarded through the emergency COVID-19 CDBG-CV program. This funding is to be utilized to mitigate the impact of the COVID-19 pandemic on Lawrence County residents. All program costs have been provided by the Director of Planning and Community Development.

Community Development Block Grant Expenses

County CDBG Expenses

County Administration - 2017

This line item accounts for administrative costs incurred by Lawrence County for the administration of the County CDBG program. Additionally, this line item only accounts for administrative costs taken from the County's 2017 allocation of CDBG funding. For the 2023 fiscal year, all County 2017 administrative dollars have been drawn down and this line item is eliminated in the 2023 budget.

County Rehabilitation - 2017

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the County's 2017 CDBG allocation to complete. For the 2023 fiscal year, all County 2017 rehabilitation dollars have been drawn down and this line item is eliminated in the 2023 budget.

County Administration - 2018

This line item accounts for administrative costs incurred by Lawrence County for the administration of the County CDBG program. Additionally, this line item only accounts for administrative costs taken from the County's 2018 allocation of CDBG funding. For the 2023 fiscal year, all County 2018 administrative dollars have been drawn down and this line item is eliminated in the 2023 budget.

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County Rehabilitation - 2018

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the County's 2018 CDBG allocation to complete. For the 2023 fiscal year, all County 2018 rehabilitation dollars have been drawn down and this line item is eliminated in the 2023 budget.

County Administration – 2019

This line item accounts for administrative costs incurred by Lawrence County for the administration of the County CDBG program. Additionally, this line item only accounts for administrative costs taken from the County's 2019 allocation of CDBG funding.

County Rehabilitation - 2019

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the County's 2019 CDBG allocation to complete.

County Administration – 2020

This line item accounts for administrative costs incurred by Lawrence County for the administration of the County CDBG program. Additionally, this line item only accounts for administrative costs taken from the County's 2020 allocation of CDBG funding. There is no anticipated utilization of 2020 administrative funds for the 2023 fiscal year.

County Rehabilitation - 2020

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the County's 2020 CDBG allocation to complete.

Ellwood City CDBG Expenses

Ellwood City Administration - 2017

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Ellwood City CDBG program. Additionally, this line item only accounts for administrative costs taken from the Ellwood City's 2017 allocation of CDBG funding. For the 2023 fiscal year, all Ellwood City 2017 administration dollars have been drawn down and this line item is eliminated in the 2023 budget.

Ellwood City Administration - 2018

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Ellwood City CDBG program. Additionally, this line item only accounts for administrative costs taken from the Ellwood City's 2018 allocation of CDBG funding. For the 2023 fiscal year, all Ellwood City 2018 administration dollars have been drawn down and this line item is eliminated in the 2023 budget.

2023 LAWRENCE COUNTY BUDGET

Ellwood City Border Avenue – 2018

This line item contains funding for Ellwood City’s Border Avenue project, which utilizes CDBG funding from Ellwood City’s 2018 CDBG allocation to complete. For the 2023 fiscal year, all Ellwood City 2018 Border Avenue dollars have been drawn down and this line item is eliminated in the 2023 budget.

Ellwood City Administration – 2019

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Ellwood City CDBG program. Additionally, this line item only accounts for administrative costs taken from the Ellwood City’s 2019 allocation of CDBG funding.

Ellwood City Blight Removal – 2019

This line item contains funding for blight removal projects in Ellwood City, which utilize CDBG funding from Ellwood City’s 2019 CDBG allocation to complete. For the 2023 fiscal year, all Ellwood City 2019 Blight Removal dollars have been drawn down and this line item is eliminated in the 2023 budget.

Ellwood City Core Park Area – 2019

This line item contains funding for Ellwood City’s core park area project, which utilizes CDBG funding from Ellwood City’s 2019 CDBG allocation to complete. For the 2023 fiscal year, all Ellwood City 2019 Park Area dollars have been drawn down and this line item is eliminated in the 2023 budget.

Ellwood City Rehabilitation – 2019

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from Ellwood City’s 2019 CDBG allocation to complete.

Ellwood City Administration – 2020

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Ellwood City CDBG program. Additionally, this line item only accounts for administrative costs taken from the Ellwood City’s 2020 allocation of CDBG funding.

Ellwood City Street Improvements – 2020

This line item contains funding for various Ellwood City street improvement projects, which utilize CDBG funding from Ellwood City’s 2020 allocation to complete.

Ellwood City Street Improvements – 2021

This line item contains funding for various Ellwood City street improvement projects, which utilize CDBG funding from Ellwood City’s 2021 allocation to complete.

2023 LAWRENCE COUNTY BUDGET

Shenango CDBG Expenses

Shenango Administration – 2017

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Shenango CDBG program. Additionally, this line item only accounts for administrative costs taken from the Shenango's 2017 allocation of CDBG funding. For the 2023 fiscal year, all Shenango 2017 Administration dollars have been drawn down and this line item is eliminated in the 2023 budget.

Shenango Public Facilities – 2017

This line item contains funding for Shenango's sewer project, which utilizes CDBG funding from Shenango's 2017 CDBG allocation to complete. For the 2023 fiscal year, all Shenango 2017 Public Facilities dollars have been drawn down and this line item is eliminated in the 2023 budget.

Shenango Administration – 2018

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Shenango CDBG program. Additionally, this line item only accounts for administrative costs taken from the Shenango's 2018 allocation of CDBG funding. For the 2023 fiscal year, all Shenango 2018 Administration dollars have been drawn down and this line item is eliminated in the 2023 budget.

Shenango Blight Removal – 2018

This line item contains funding for blight removal projects in Shenango, which utilize CDBG funding from Shenango's 2018 CDBG allocation to complete. For the 2023 fiscal year, all Shenango 2018 Blight Removal dollars have been drawn down and this line item is eliminated in the 2023 budget.

Shenango Rehabilitation – 2018

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the Shenango's 2018 CDBG allocation to complete. For the 2023 fiscal year, all Shenango 2018 Rehabilitation dollars have been drawn down and this line item is eliminated in the 2023 budget.

Shenango Administration – 2019

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Shenango CDBG program. Additionally, this line item only accounts for administrative costs taken from the Shenango's 2019 allocation of CDBG funding.

Shenango Blight Removal – 2019

This line item contains funding for blight removal projects in Shenango, which utilize CDBG funding from Shenango's 2019 CDBG allocation to complete. For the 2023 fiscal year, all

2023 LAWRENCE COUNTY BUDGET

Shenango 2019 Blight Removal dollars have been drawn down and this line item is eliminated in the 2023 budget.

Shenango Rehabilitation – 2019

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the Shenango's 2019 CDBG allocation to complete.

Shenango Administration – 2020

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Shenango CDBG program. Additionally, this line item only accounts for administrative costs taken from the Shenango's 2020 allocation of CDBG funding.

Shenango Public Facilities – 2020

This line item contains funding for various public facility projects in Shenango Township, which utilize CDBG funding from Shenango's 2020 CDBG allocation to complete. For the 2023 fiscal year, all Shenango 2020 Public Facilities dollars have been drawn down and this line item is eliminated in the 2023 budget.

Shenango Public Facilities – 2021

This line item contains funding for various public facility projects in Shenango Township, which utilize CDBG funding from Shenango's 2021 CDBG allocation to complete.

Union CDBG Expenses

Union Administration – 2017

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Union CDBG program. Additionally, this line item only accounts for administrative costs taken from the Union's 2017 allocation of CDBG funding. For the 2023 fiscal year, all Union 2017 Administration dollars have been drawn down and this line item is eliminated in the 2023 budget.

Union ADA – 2017

This line item contains funding for ADA improvement projects which utilize CDBG funding from the Union's 2017 CDBG allocation to complete. For the 2023 fiscal year, all Union 2017 ADA dollars have been drawn down and this line item is eliminated in the 2023 budget.

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Union Administration – 2018

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Union CDBG program. Additionally, this line item only accounts for administrative costs taken from the Union's 2018 allocation of CDBG funding. For the 2023 fiscal year, all Union 2018 Administration dollars have been drawn down and this line item is eliminated in the 2023 budget.

Union ADA – 2018

This line item contains funding for ADA improvement projects which utilize CDBG funding from the Union's 2018 CDBG allocation to complete. For the 2023 fiscal year, all Union 2018 ADA dollars have been drawn down and this line item is eliminated in the 2023 budget.

Union Rehabilitation - 2018

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the Union's 2018 CDBG allocation to complete. For the 2023 fiscal year, all Union 2018 Rehabilitation dollars have been drawn down and this line item is eliminated in the 2023 budget.

Union Administration – 2019

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Union CDBG program. Additionally, this line item only accounts for administrative costs taken from the Union's 2019 allocation of CDBG funding.

Union Rehabilitation - 2019

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the Union's 2019 CDBG allocation to complete. For the 2023 fiscal year, all Union 2019 Rehabilitation dollars have been drawn down and this line item is eliminated in the 2023 budget.

Union Administration – 2020

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Union CDBG program. Additionally, this line item only accounts for administrative costs taken from the Union's 2020 allocation of CDBG funding.

Union Rehabilitation - 2020

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the Union's 2020 CDBG allocation to complete.

Union Rehabilitation - 2021

This line item contains funding for housing rehabilitation projects which utilize CDBG funding from the Union's 2021 CDBG allocation to complete.

2023 LAWRENCE COUNTY BUDGET

CDBG CV 1 Expenses

County Administration – CV 1

This line item accounts for administrative costs incurred by Lawrence County for the administration of the County CDBG-CV program. Additionally, this line item only accounts for administrative costs taken from the County's CV 1 allocation of CDBG-CV funding.

Ellwood City Administration – CV 1

This line item accounts for administrative costs incurred by Lawrence County for the administration of the Ellwood City CDBG-CV program. Additionally, this line item only accounts for administrative costs taken from Ellwood City's CV 1 allocation of CDBG-CV funding.

Ellwood City TEAMS Program – CV 1

This line item contains funding for emergency food distribution services which utilize CDBG-CV funding from Ellwood City's CV 1 CDBG-CV allocation to complete.

CDBG CV 2 Expenses

County Administration – CV 2

This line item accounts for administrative costs incurred by Lawrence County for the administration of the County CDBG-CV program. Additionally, this line item only accounts for administrative costs taken from the County's CV 2 allocation of CDBG-CV funding.

County Rehabilitation – CV 2

This line item contains funding for housing rehabilitation projects which utilize CDBG-CV funding from the County's CV 2 CDBG-CV allocation to complete.

CDBG CV 3 Expenses

County Administration – CV 3

This line item accounts for administrative costs incurred by Lawrence County for the administration of the County CDBG-CV program. Additionally, this line item only accounts for administrative costs taken from the County's CV 3 allocation of CDBG-CV funding.

County Public Facilities – CV 3

This line item contains funding for various public facility projects at Lawrence County Community Action Partnership's Frew Mill Campus, which utilize CDBG-CV funding from the County's CV 3 CDBG-CV allocation to complete.

2023 LAWRENCE COUNTY BUDGET

County TEAMS Program – CV 3

This line item contains funding for emergency food distribution services which utilize CDBG-CV funding from the County's CV 3 CDBG-CV allocation to complete.

Community Development Block Grant Revenues

County CDBG Revenues

County CDBG Allocation – 2017

This line item contains funding equivalent to the remainder of the County's 2017 CDBG allocation. As all County 2017 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

County CDBG Allocation – 2018

This line item contains funding equivalent to the remainder of the County's 2018 CDBG allocation. As all County 2018 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

County CDBG Allocation – 2019

This line item contains funding equivalent to the remainder of the County's 2019 CDBG allocation.

County CDBG Allocation – 2020

This line item contains funding equivalent to the remainder of the County's 2020 CDBG allocation.

Ellwood City CDBG Revenues

Ellwood City CDBG Allocation – 2017

This line item contains funding equivalent to the remainder of the Ellwood City's 2017 CDBG allocation. As all Ellwood City 2017 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

Ellwood City CDBG Allocation – 2018

This line item contains funding equivalent to the remainder of the Ellwood City's 2018 CDBG allocation. As all Ellwood City 2018 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

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Ellwood City CDBG Allocation – 2019

This line item contains funding equivalent to the remainder of the Ellwood City’s 2019 CDBG allocation.

Ellwood City CDBG Allocation – 2020

This line item contains funding equivalent to the remainder of the Ellwood City’s 2020 CDBG allocation.

Ellwood City CDBG Allocation – 2021

This line item contains new CDBG funding received for Ellwood City’s 2021 CDBG allocation.

Shenango CDBG Revenues

Shenango CDBG Allocation – 2017

This line item contains funding equivalent to the remainder of the Shenango’s 2017 CDBG allocation. As all Shenango 2017 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

Shenango CDBG Allocation – 2018

This line item contains funding equivalent to the remainder of the Shenango’s 2018 CDBG allocation. As all Shenango 2018 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

Shenango CDBG Allocation – 2019

This line item contains funding equivalent to the remainder of the Shenango’s 2019 CDBG allocation.

Shenango CDBG Allocation – 2020

This line item contains funding equivalent to the remainder of the Shenango’s 2020 CDBG allocation.

Shenango CDBG Allocation – 2021

This line item contains new CDBG funding received for Shenango’s 2021 CDBG allocation.

Union CDBG Revenues

Union CDBG Allocation – 2017

This line item contains funding equivalent to the remainder of the Union’s 2017 CDBG allocation. As all Union 2017 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

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Union CDBG Allocation – 2018

This line item contains funding equivalent to the remainder of the Union’s 2018 CDBG allocation. As all Union 2018 CDBG funding has been expended, this line item has been eliminated for the 2023 fiscal year.

Union CDBG Allocation – 2019

This line item contains funding equivalent to the remainder of the Union’s 2019 CDBG allocation.

Union CDBG Allocation – 2020

This line item contains funding equivalent to the remainder of the Union’s 2020 CDBG allocation.

Union CDBG Allocation – 2021

This line item contains new CDBG funding received for Union’s 2021 CDBG allocation.

CDBG CV 1 Revenues

County CDBG CV 1 Allocation

This line item contains CDBG-CV funding received from the Pennsylvania Department of Community and Economic Development and allocated to Lawrence County under the CV 1 disbursement of funds. The funding was released to assist local and regional governments mitigate the COVID-19 pandemic and is administered by the Lawrence County Department of Planning and Community Development.

Ellwood City CDBG CV 1 Allocation

This line item contains CDBG-CV funding received from the Pennsylvania Department of Community and Economic Development and allocated to Ellwood City under the CV 1 disbursement of funds. The funding was released to assist local and regional governments mitigate the COVID-19 pandemic and is administered by the Lawrence County Department of Planning and Community Development.

CDBG CV 2 Revenues

County CDBG CV 2 Allocation

This line item contains CDBG-CV funding received from the Pennsylvania Department of Community and Economic Development and competitively awarded to Lawrence County under the CV 2 disbursement of funds. The funding was released to assist local and regional governments mitigate the COVID-19 pandemic and is administered by the Lawrence County Department of Planning and Community Development.

2023 LAWRENCE COUNTY BUDGET

CDBG CV 3 Revenues

County CDBG CV 3 Allocation

This line item contains CDBG-CV funding received from the Pennsylvania Department of Community and Economic Development and competitively awarded to Lawrence County under the CV 3 disbursement of funds. The funding was released to assist local and regional governments mitigate the COVID-19 pandemic and is administered by the Lawrence County Department of Planning and Community Development.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Community Development Block Grant Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|---------------------|---------------------|---------------------|
| County CDBG Expenses | | | |
| County Administration – 2017 | - | - | 21,465.00 |
| County Rehabilitation – 2017 | - | - | 57,408.00 |
| County Administration – 2018 | - | 46,792.00 | 46,792.00 |
| County Rehabilitation – 2018 | - | - | 98,336.00 |
| County Administration – 2019 | 33,527.00 | 47,137.00 | 47,137.00 |
| County Rehabilitation - 2019 | 128,635.00 | 214,736.00 | 214,736.00 |
| County Administration – 2020 | - | 48,356.00 | - |
| County Rehabilitation – 2020 | 220,070.00 | 220,070.00 | - |
| Total County CDBG Expenses | \$382,232.00 | \$577,091.00 | \$485,874.00 |
| Ellwood City CDBG Expenses | | | |
| Ellwood City Administration – 2017 | - | - | 11,415.00 |
| Ellwood City Administration – 2018 | - | 18,017.00 | 18,017.00 |
| Ellwood City Border Avenue – 2018 | - | - | 102,097.00 |
| Ellwood City Administration – 2019 | 15,617.00 | 18,506.00 | 18,506.00 |
| Ellwood City Blight Removal – 2019 | - | 16,000.00 | 16,000.00 |
| Ellwood City Core Park Area – 2019 | - | - | 40,053.00 |
| Ellwood City Rehabilitation – 2019 | 9,784.00 | - | - |
| Ellwood City Administration – 2020 | 19,046.00 | 19,046.00 | - |
| Ellwood City Street Improvements – 2020 | 6,297.00 | 107,781.00 | - |
| Ellwood City Street Improvements – 2021 | 109,571.00 | - | - |
| Total Ellwood City CDBG Expenses | \$160,315.00 | \$179,350.00 | \$206,088.00 |
| Shenango CDBG Expenses | | | |
| Shenango Administration – 2017 | - | - | 985.00 |
| Shenango Public Facilities – 2017 | - | - | 79,171.00 |
| Shenango Administration – 2018 | - | 18,291.00 | 18,291.00 |
| Shenango Blight Removal – 2018 | - | - | 20,000.00 |
| Shenango Rehabilitation – 2018 | - | 26,726.00 | 48,251.00 |
| Shenango Administration – 2019 | 18,034.00 | 18,793.00 | 18,793.00 |
| Shenango Blight Removal – 2019 | - | 20,000.00 | 20,000.00 |
| Shenango Rehabilitation – 2019 | 55,564.00 | 86,496.00 | 87,324.00 |
| Shenango Administration – 2020 | 4,632.00 | 19,347.00 | - |
| Shenango Public Facilities – 2020 | - | 109,483.00 | - |
| Shenango Public Facilities – 2021 | 111,319.00 | - | - |
| Total Shenango CDBG Expenses | \$189,549.00 | \$299,136.00 | \$292,815.00 |
| Union CDBG Expenses | | | |
| Union Administration – 2017 | - | - | 6,781.00 |
| Union ADA – 2017 | - | - | 31,111.00 |

2023 LAWRENCE COUNTY BUDGET

| | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|
| Union Administration – 2018 | - | 14,989.00 | 14,989.00 |
| Union ADA – 2018 | - | 36,000.00 | 36,000.00 |
| Union Rehabilitation – 2018 | - | - | 48,935.00 |
| Union Administration – 2019 | 14,645.00 | 15,336.00 | 15,336.00 |
| Union Rehabilitation – 2019 | - | 86,910.00 | 86,910.00 |
| Union Administration – 2020 | 15,720.00 | 15,720.00 | - |
| Union Rehabilitation – 2020 | 86,150.00 | 88,983.00 | - |
| Union Rehabilitation – 2021 | 90,257.00 | - | - |
| Total Union CDBG Expenses | \$206,772.00 | \$257,938.00 | \$240,062.00 |
| CDBG CV 1 Expenses | | | |
| County Administration – CV 1 | 3,246.00 | - | - |
| Ellwood City Administration – CV 1 | 6,674.00 | - | - |
| Ellwood City TEAMS Program – CV 1 | 29,567.00 | - | - |
| Total CDBG CV 1 Expenses | \$39,487.00 | - | - |
| CDBG CV 2 Expenses | | | |
| County Administration – CV 2 | 50,000.00 | - | - |
| County Rehabilitation – CV 2 | 450,000.00 | - | - |
| Total CDBG CV 2 Expenses | \$500,000.00 | - | - |
| CDBG CV 3 Expenses | | | |
| County Administration – CV 3 | 66,370.00 | - | - |
| County Public Facilities – CV 3 | 1,215,616.00 | - | - |
| County TEAMS Program – CV 3 | 111,779.00 | - | - |
| Total CDBG CV 3 Expenses | \$1,393,765.00 | - | - |
| Total CDBG Expenses | \$2,872,120.00 | \$1,313,515.00 | \$1,224,839.00 |

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Community Development Block Grant Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|---------------------|---------------------|---------------------|
| County CDBG Revenues | | | |
| County CDBG Allocation – 2017 | - | - | 78,873.00 |
| County CDBG Allocation – 2018 | - | 46,792.00 | 145,128.00 |
| County CDBG Allocation – 2019 | 162,162.00 | 261,873.00 | 261,873.00 |
| County CDBG Allocation – 2020 | 220,070.00 | 268,426.00 | - |
| Total County CDBG Revenues | \$382,232.00 | \$577,091.00 | \$485,874.00 |
| Ellwood City CDBG Revenues | | | |
| Ellwood City CDBG Allocation – 2017 | - | - | 11,415.00 |
| Ellwood City CDBG Allocation – 2018 | - | 18,017.00 | 120,114.00 |
| Ellwood City CDBG Allocation – 2019 | 25,401.00 | 34,506.00 | 74,559.00 |
| Ellwood City CDBG Allocation – 2020 | 25,343.00 | 126,827.00 | - |
| Ellwood City CDBG Allocation – 2021 | 109,571.00 | - | - |
| Total Ellwood City CDBG Revenues | \$160,315.00 | \$179,350.00 | \$206,088.00 |
| Shenango CDBG Revenues | | | |
| Shenango CDBG Allocation – 2017 | - | - | 80,156.00 |
| Shenango CDBG Allocation – 2018 | - | 45,017.00 | 86,542.00 |
| Shenango CDBG Allocation – 2019 | 73,598.00 | 125,289.00 | 126,117.00 |
| Shenango CDBG Allocation – 2020 | 4,632.00 | 128,830.00 | - |
| Shenango CDBG Allocation – 2021 | 111,319.00 | - | - |
| Total Shenango CDBG Revenues | \$189,549.00 | \$299,136.00 | \$292,815.00 |
| Union CDBG Revenues | | | |
| Union CDBG Allocation – 2017 | - | - | 37,892.00 |
| Union CDBG Allocation – 2018 | - | 50,989.00 | 99,924.00 |
| Union CDBG Allocation – 2019 | 14,645.00 | 102,246.00 | 102,246.00 |
| Union CDBG Allocation – 2020 | 101,870.00 | 104,703.00 | - |
| Union CDBG Allocation – 2021 | 90,257.00 | - | - |
| Total Union CDBG Revenues | \$206,772.00 | \$257,938.00 | \$240,062.00 |
| CDBG CV 1 Revenues | | | |
| County CDBG CV 1 Allocation | 3,246.00 | - | - |
| Ellwood City CDBG CV 1 Allocation | 36,241.00 | - | - |
| Total CDBG CV 1 Revenues | \$39,487.00 | - | - |
| CDBG CV 2 Revenues | | | |
| County CDBG CV 2 Allocation | 500,000.00 | - | - |
| Total CDBG CV 2 Revenues | \$500,000.00 | - | - |

2023 LAWRENCE COUNTY BUDGET

CDBG CV 3 Revenues

County CDBG CV 3 Allocation

| | | |
|--------------|---|---|
| 1,393,765.00 | - | - |
|--------------|---|---|

Total CDBG CV 3 Revenues

| | | |
|-----------------------|---|---|
| \$1,393,765.00 | - | - |
|-----------------------|---|---|

Total CDBG Revenues

| | | |
|-----------------------|-----------------------|-----------------------|
| \$2,872,120.00 | \$1,313,515.00 | \$1,224,839.00 |
|-----------------------|-----------------------|-----------------------|

2023 LAWRENCE COUNTY BUDGET

PHARE

Budget Narrative

This fund is utilized as a pass-through fund for the County's Pennsylvania Housing Affordability and Rehabilitation Enhancement grant. Established by Act 105 of 2010, the PHARE grant assists the County with the creation, rehabilitation, and support of affordable housing. The Lawrence County Redevelopment Authority receives the entirety of any PHARE grant awarded to Lawrence County and administers the grant on the County's behalf.

PHARE Expenses

General Expenses

Redevelopment Authority Allocation

This line item is utilized as a budgetary mechanism to allow PHARE funds to flow from Lawrence County to the Lawrence County Redevelopment Authority. The Lawrence County Redevelopment Authority receives the entirety of the County's PHARE grant revenue and administers the grant on the County's behalf. The total expense amount under this line item is based on the total amount of projected revenue received from the PHARE program.

PHARE Revenues

General Revenues

PHARE Grant

This line item accounts for the County's projected amount of PHARE revenue received from the PHARE grant. The projected revenue amount for the 2023 fiscal year is based on historical receipts.

Interest – PHARE

This line item accounts for interest income generated by the PHARE Fund. As there is minimal funding in the fund's bank account, there is no projected interest revenue for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – PHARE Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------------|---------------------|---------------------|---------------------|
| General Expenses | | | |
| Redevelopment Authority Allocation | 300,000.00 | 400,000.00 | 175,000.00 |
| Total General Expenses | \$300,000.00 | \$400,000.00 | \$175,000.00 |
| Total PHARE Expenses | \$300,000.00 | \$400,000.00 | \$175,000.00 |

2023 Budget – PHARE Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------|---------------------|---------------------|---------------------|
| General Revenues | | | |
| PHARE Grant | 300,000.00 | \$400,000.00 | 175,000.00 |
| Interest – PHARE | - | - | - |
| Total General Revenues | \$300,000.00 | \$400,000.00 | \$175,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total PHARE Revenues | \$300,000.00 | \$400,000.00 | \$175,000.00 |

2023 LAWRENCE COUNTY BUDGET

Demolition

Budget Narrative

Established by Act 152 of 2016, the Demolition Fund contains designated fee revenues from the Office of the Recorder of Deeds utilized for the purpose of blight reduction and demolitions in Laurence County. The Lawrence County Redevelopment Authority receives the entirety of Demolition Fund receipts to fund targeted redevelopment efforts around Lawrence County.

Demolition Expenses

General Expenses

Demolition Expense

This line item is used to fund demolition efforts undertaken directly by the Board of Commissioners and the Department of Planning and Community Development.

Redevelopment Authority Allocation

This line item is utilized as a budgetary mechanism to allow demolition funds to flow from Lawrence County to the Lawrence County Redevelopment Authority.

Contingency

This line item is for the difference in projected revenues and anticipated expenses.

Demolition Revenues

General Revenues

Act 152 Fee Revenue

This line item accounts for the County's projected amount of fee revenue received from the Recorder of Deed's Act 152 fee. The projected revenue amount for the 2023 fiscal year was determined through the use of logarithmic trend analysis. This analysis utilized actual fund receipts from 2017 through 2022 to project fee revenues for the 2023 fiscal year.

Interest – Demolition

This line item is for interest income generated by the Demolition Fund. The projected revenue amount attributable to interest earned is based on current fund balance and rising interest rates.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Demolition Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------------|--------------------|--------------------|---------------------|
| General Expenses | | | |
| Demolition Expense | - | - | 50,000.00 |
| Redevelopment Authority Allocation | 93,000.00 | - | 76,465.00 |
| Contingency | - | 78,615.00 | - |
| Total General Expenses | \$93,000.00 | \$78,615.00 | \$126,465.00 |
| Total Demolition Expenses | \$93,000.00 | \$78,615.00 | \$126,465.00 |

2023 Budget – Demolition Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|----------------------------------|--------------------|--------------------|---------------------|
| General Revenues | | | |
| Act 152 Fee Revenue | 92,500.00 | 78,115.00 | 76,465.00 |
| Interest – Demolition | 500.00 | 500.00 | - |
| Total General Revenues | \$93,000.00 | \$78,615.00 | \$76,465.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | 50,000.00 |
| Total Fund Balance | - | - | \$50,000.00 |
| Total Demolition Revenues | \$93,000.00 | \$78,615.00 | \$126,465.00 |

2023 LAWRENCE COUNTY BUDGET

Affordable Housing

Budget Narrative

Established by Act 137 of 1992, the Affordable Housing Fund contains designated fee revenues from the Office of the Recorder of Deeds utilized for the purpose of increasing the number of affordable housing units in Lawrence County.

Affordable Housing Expenses

General Expenses

Ellwood City Carpenter's Project

This line item is used to fund the County's allocation to the Ellwood City Carpenter's Project. The Ellwood City Carpenter's Project uses the funds to construct ramps and other accessibility features for houses in the southern portion of Lawrence County.

Eastbrook Mission Barn

This line item is used to fund the County's allocation to the Eastbrook Mission Barn. The Eastbrook Mission Barn uses the funds to construct ramps and other accessibility features for houses in the northern portion of Lawrence County.

Contingency

This line item is for the difference in projected revenues and anticipated expenses.

Demolition Revenues

General Revenues

Act 137 Fee Revenue

This line item accounts for the County's projected amount of fee revenue received from the Recorder of Deed's Act 137 fee. The projected revenue amount for the 2023 fiscal year was determined through prior year fee revenue generation.

Interest – Affordable Housing

This line item is for interest income generated by the Affordable Housing Fund. The projected revenue amount attributable to interest earned is based on fund balance and rising interest rates.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Affordable Housing Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|-------------|
| General Expenses | | | |
| Ellwood City Carpenter’s Project | 15,000.00 | 15,000.00 | - |
| Eastbrook Mission Barn | 10,000.00 | 10,000.00 | - |
| Contingency | - | - | - |
| Total General Expenses | \$25,000.00 | \$25,000.00 | - |
| Total Affordable Housing Expenses | \$25,000.00 | \$25,000.00 | - |

2023 Budget – Affordable Housing Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|-------------|
| General Revenues | | | |
| Act 137 Fee Revenue | 24,500.00 | 24,500.00 | - |
| Interest – Affordable Housing | 500.00 | 500.00 | - |
| Total General Revenues | \$25,000.00 | \$25,000.00 | - |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Affordable Housing Revenues | \$25,000.00 | \$25,000.00 | - |

2023 LAWRENCE COUNTY BUDGET

Marcellus Legacy

Budget Narrative

Established by Act 13 of 2012, the Marcellus Legacy Fund contains impact fee revenue distributed by the Commonwealth of Pennsylvania to Lawrence County to be utilized at the discretion of the Lawrence County Board of Commissioners. For the 2023 fiscal year, the Board of Commissioners plans to utilize Marcellus Legacy revenue to fund routine maintenance and repairs of County-owned parks and recreational facilities.

Marcellus Legacy Expenses

General Expenses

Marcellus Legacy Project Funding

This line item is utilized as a budgetary mechanism to allow Marcellus Legacy funding to be expended by the Lawrence County Board of Commissioners for targeted redevelopment projects in Lawrence County communities. Due to the increased expenditures associated with County park maintenance, all available revenue is being redirected towards the maintenance of County-owned parks and recreational facilities for the 2023 fiscal year. As a result, this line item is being eliminated.

Marcellus Legacy Parks and Recreation

This line item is used for expenses related to the maintenance of County-owned parks and recreational facilities. For the 2023 fiscal year, all projected Marcellus Legacy income will be utilized towards the maintenance of these facilities.

Marcellus Legacy Revenues

General Revenues

Marcellus Legacy Allocation

This line item accounts for the County's projected amount of revenue received from the Commonwealth of Pennsylvania's Marcellus Legacy Fund, which is funded through unconventional gas well impact fees. For the 2023 fiscal year, the amount of projected revenue in this line item was determined through the use of linear trend analysis. The analysis utilized actual Marcellus Legacy revenues from 2017 through 2022 to project Marcellus Legacy revenues for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Interest – Marcellus Legacy

This line item is for interest income generated by the Demolition Fund. As there is historically minimal interest income related to this fund, there is no projected interest revenue for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Marcellus Legacy Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|---------------------|
| General Expenses | | | |
| Marcellus Legacy Project Funding | - | - | 140,000.00 |
| Marcellus Legacy Parks and Recreation | 70,000.00 | 40,000.00 | - |
| Total General Expenses | \$70,000.00 | \$40,000.00 | \$140,000.00 |
| Total Marcellus Legacy Expenses | \$70,000.00 | \$40,000.00 | \$140,000.00 |

2023 Budget – Marcellus Legacy Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|---------------------|
| General Revenues | | | |
| Marcellus Legacy Allocation | 70,000.00 | 40,000.00 | 70,000.00 |
| Interest – Marcellus Legacy | - | - | - |
| Total General Revenues | \$70,000.00 | \$40,000.00 | \$70,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | 70,000.00 |
| Total Fund Balance | - | - | \$70,000.00 |
| Total Marcellus Legacy Revenues | \$70,000.00 | \$40,000.00 | \$140,000.00 |

2023 LAWRENCE COUNTY BUDGET

American Rescue Plan

Budget Narrative

Established by the American Rescue Plan Act of 2021, the American Rescue Plan Fund contains a one-time federal stimulus allocation of \$16,609,704.00. While the County has already utilized roughly half of this allocation as part of the American Rescue Plan Act's revenue loss provisions, the remainder of this funding may be used for a wide range of activities including economic development, workforce education, housing rehabilitation, recreational investment, human services programming, and infrastructure improvements.

American Rescue Plan Expenses

General Expenses

Administrative Expenses

This line item is for the payout of any administrative expenses owed to County consultants for their assistance in managing the County's American Rescue Plan allocation. In order to ensure compliance with all federal regulations related to the expenditure of American Rescue Plan funding, the County has contracted with auditing firm Zelenkofske Axelrod to assist with fund management.

Ellwood City Borough Revitalization

Over the past several years, Ellwood City Borough Council has made substantial efforts to attract jobs and dollars to their downtown district. As a result of these efforts, the Lawrence County Board of Commissioners is appropriating \$500,000.00 in American Rescue Plan Act funding to augment Ellwood City's revitalization efforts. These funds will be expended on agreed upon projects between the Board of Commissioners and Ellwood City Borough Council.

New Wilmington Borough Revitalization

Over the past several years, the New Wilmington Borough has made substantial efforts to attract jobs and dollars to their downtown district. As a result of these efforts, the Lawrence County Board of Commissioners is appropriating \$500,000.00 in American Rescue Plan Act funding to augment New Wilmington's revitalization efforts. These funds will be expended on agreed upon projects between the Board of Commissioners and the New Wilmington Borough Economic Development Committee.

Human Services Transitional Housing Program

With the COVID-19 pandemic having a substantive and widespread impact on mental health and substance abuse issues throughout Lawrence County, the Board of Commissioners is allocating \$276,105.00 in American Rescue Plan Act Funding for the creation of an innovative and much-needed transitional housing program at the Frew Mill Campus. This program will provide at-risk County residents with access to emergency housing and human services programming.

2023 LAWRENCE COUNTY BUDGET

Municipal Recreational Improvement Grant Match Program

One of the priorities of the Lawrence County Board of Commissioners is to promote and enhance Lawrence County's recreational assets. At the same time, the Board of Commissioners recognizes that many of the recreational assets located in Lawrence County are owned and maintained by Lawrence County's municipalities. To assist municipalities in upgrading their parks and other recreational assets, the Board of Commissioners created the Lawrence County Municipal Recreational Improvement Grant Match Program in 2022 to attempt to leverage state and federal funds for the enhancement of the County's parks, trails, and other recreational areas. This program is capitalized at \$350,000.00 for the 2023 fiscal year.

Broadband Study

This line item provides funding for a comprehensive broadband study to identify areas of weakness in Lawrence County's broadband grid. Once this study is completed, the Board of Commissioners will be able to partner with broadband companies to leverage the influx of federal broadband funding and expand access to broadband services across Lawrence County.

Quaker Falls Improvements

This line item contains matching funding for state recreational grants to improve and enhance the County's Quaker Falls Recreational Park.

Contingency

This line item is for unappropriated remaining American Rescue Plan Act funds. These dollars may be utilized to fund eligible ARPA projects at the discretion of the Board of Commissioners.

Transfers to Other Funds

Transfer to General Fund

This line item is utilized as a budget mechanism to allow for the transfer of American Rescue Plan funds to the County General Fund. As one of the allowable uses of American Rescue Plan funding is for the reimbursement of lost government revenue due to the COVID-19 pandemic, this line item contains auditor approved reimbursement funding for the General Fund. As the Board of Commissioners utilized the lost revenue provision in the American Rescue Plan Act in the 2022 fiscal year, no funding is budgeted for this line item for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

American Rescue Plan Revenues

General Revenues

American Rescue Plan Allocation

This line item accounts for Lawrence County's allocation of American Rescue Plan Act revenue from the U.S. Federal Government. As Lawrence County has received its entire American Rescue Plan Act allocation from the Federal Government, no additional revenue will be attributable to this line item.

Interest – American Rescue Plan

This line item is for any interest revenue generated by the American Rescue Plan fund. This fund contains a significant amount of money and the projected amount of interest income is based on the current fund balance.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – American Rescue Plan Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-----------------------|------------------------|-------------|
| General Expenses | | | |
| Administrative Expenses | 50,000.00 | 50,000.00 | - |
| Ellwood City Borough Revitalization | 500,000.00 | - | - |
| New Wilmington Borough Revitalization | 500,000.00 | - | - |
| Human Services Transitional Housing | 276,105.00 | - | - |
| Recreational Improvement Program | 350,000.00 | - | - |
| Broadband Study | 250,000.00 | - | - |
| Quaker Falls Improvements | 179,100.00 | - | - |
| Contingency | 4,914,795.00 | 15,890,852.00 | - |
| Total General Expenses | \$7,020,000.00 | \$15,940,852.00 | - |
| Transfers to Other Funds | | | |
| Transfer to General Fund | - | 674,000.00 | - |
| Total Transfers to Other Funds | - | \$674,000.00 | - |
| Total American Rescue Plan Expenses | \$7,020,000.00 | \$16,614,852.00 | - |

2023 Budget – American Rescue Plan Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-----------------------|------------------------|-------------|
| General Revenues | | | |
| American Rescue Plan Allocation | - | 8,304,852.00 | - |
| Interest – American Rescue Plan | 20,000.00 | 20,000.00 | - |
| Total General Revenues | \$20,000.00 | \$8,324,852.00 | - |
| Fund Balance | | | |
| Appropriated Fund Balance | 7,000,000.00 | 8,290,000.00 | - |
| Total Fund Balance | \$7,000,000.00 | \$8,290,000.00 | - |
| Total American Rescue Plan Revenues | \$7,020,000.00 | \$16,614,852.00 | - |

2023 LAWRENCE COUNTY BUDGET

Opioid Settlement

Budget Narrative

Established in 2022 through a national settlement with major opioid manufacturers, the Opioid Settlement Fund is a dedicated fund used to help alleviate the opioid epidemic in Lawrence County communities. To help administer the fund, the Board of Commissioners appointed a seven-member advisory board to solicit and rank community requests for funding opportunities. Ultimately, all opioid settlement funding must be approved by the Board of Commissioners and funded initiatives must comply with the guidelines set forth in the settlement agreement.

Opioid Settlement Expenses

General Expenses

Human Services Transitional Housing Program

With the opioid epidemic having a substantive and widespread impact on mental health and substance abuse issues throughout Lawrence County, the Board of Commissioners is allocating \$150,000.00 in opioid settlement funding for the creation of an innovative and much-needed transitional housing program at the Frew Mill Campus. This program will provide at-risk County residents with access to emergency housing and human services programming.

Contingency

This line item is for unappropriated remaining Opioid Settlement funds. These dollars may be utilized to fund settlement eligible initiatives at the discretion of the Board of Commissioners.

Opioid Settlement Revenues

General Revenues

Opioid Settlement Distributions

This line item accounts for distributions made by the Commonwealth of Pennsylvania's opioid settlement trust to Lawrence County, in accordance with the terms of the settlement agreement with the national opioid manufacturers.

Interest – Opioid Settlement

This line item is for any interest revenue generated by the Opioid Settlement fund. As this fund constantly receives disbursements from the state opioid trust, a modest amount of interest revenue is projected for the 2023 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Opioid Settlement Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|---------------------|-------------|-------------|
| General Expenses | | | |
| Human Services Transitional Housing | 150,000.00 | - | - |
| Contingency | 471,238.00 | - | - |
| Total General Expenses | \$621,238.00 | - | - |
| Total Opioid Settlement Expenses | \$621,238.00 | - | - |

2023 Budget – Opioid Settlement Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|---------------------|-------------|-------------|
| General Revenues | | | |
| Opioid Settlement Distributions | 310,369.00 | - | - |
| Interest – Opioid Settlement | 500.00 | - | - |
| Total General Revenues | \$310,869.00 | - | - |
| Fund Balance | | | |
| Appropriated Fund Balance | 310,369.00 | - | - |
| Total Fund Balance | \$310,369.00 | - | - |
| Total Opioid Settlement Revenues | \$621,238.00 | - | - |

Special Grant Funds

2023 LAWRENCE COUNTY BUDGET

Special Grant Funds Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|-----------------------------|-------------|-------------|-------------|----------|
| Emergency Management Grants | 49,643.00 | 51,003.00 | (1,360.00) | -2.67% |
| Victim Witness Grant | 76,612.00 | 86,702.00 | (10,090.00) | -11.64% |
| Election Integrity Grant | 438,083.00 | - | 438,083.00 | N/A |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|-----------------------------|-------------|-------------|-------------|----------|
| Emergency Management Grants | 49,643.00 | 51,003.00 | (1,360.00) | -2.67% |
| Victim Witness Grant | 76,612.00 | 86,702.00 | (10,090.00) | -11.64% |
| Election Integrity Grant | 438,083.00 | - | 438,083.00 | N/A |

2023 LAWRENCE COUNTY BUDGET

Emergency Management Grants

Budget Narrative

This fund is utilized for the financial administration of the County's various emergency management grants, which include disaster mitigation, hazardous materials, canine funding, and other miscellaneous program expenses related to public safety. All budgeted revenues and expenses were determined by the Director of Public Safety.

Emergency Management Grants Expenses

General Expenses

Radiological

This line item provides funding for County radiological programs.

Hazardous Materials

This line item provides funding for County hazardous materials preventative programming.

Hazardous Materials Assessment

This line item provides funding for County hazardous materials assessment programming.

Region 13

This line item provides funding for additional emergency management programming through Region 13.

K9 SAR

This line item contains funding for emergency management canine expenses.

Emergency Management Grants Revenues

General Revenues

Radiological Grant

This line item is for funding received from the Commonwealth of Pennsylvania for the County's radiological programs.

2023 LAWRENCE COUNTY BUDGET

Interest – Radiological

This line item is for interest income received in conjunction with the County's radiological grant funds. For the 2023 fiscal year, there is no projected interest income associated with this line item.

Hazardous Materials Grant

This line item is for funding received from the Commonwealth of Pennsylvania for the County's hazmat programs.

Interest – Hazardous Materials

This line item is for interest income received in conjunction with the County's hazardous materials grant funds. For the 2023 fiscal year, there is no projected interest income associated with this line item.

Hazardous Materials Assessment Grant

This line item is for funding received from the Commonwealth of Pennsylvania for the County's hazardous materials assessment programs.

Interest – Hazardous Materials Assessment

This line item is for interest income received in conjunction with the County's hazardous materials assessment grant funds. For the 2023 fiscal year, there is no projected interest income associated with this line item.

Region 13 Grant

This line item is for funding received from Region 13 for various County emergency management programs.

Interest – Region 13

This line item is for interest income received in conjunction with the County's Region 13 grant funds. For the 2023 fiscal year, there is no projected interest income associated with this line item.

K9 SAR Grant

This line item is for revenues received in conjunction with the County's emergency management canine program.

Interest – K9 SAR

This line item is for interest income received in conjunction with the County's K9 SAR funds. For the 2023 fiscal year, there is no projected interest income associated with this line item.

2023 LAWRENCE COUNTY BUDGET

Interest – Penn Power

This line item is for interest income received in conjunction with the County’s Penn Power grant funds. For the 2023 fiscal year, there is no projected interest income associated with this line item.

Interest – EM Planning and Training

This line item is for interest income received in conjunction with the County’s EM planning and training grant funds. For the 2023 fiscal year, there is no projected interest income associated with this line item.

Transfer from Other Funds

Transfer from General Fund

This line item is for any General Fund transfers necessary to sustain the programs funded through emergency management grants. The General Fund supplements this fund for any expense overages as well as canine expenses.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Emergency Management Grants Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|----------------------------------|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Radiological | 9,173.00 | 10,504.00 | 7,500.00 |
| Hazardous Materials | 7,470.00 | 7,470.00 | 9,500.00 |
| Hazardous Materials Assessment | 28,000.00 | 28,029.00 | 28,000.00 |
| Region 13 | - | - | - |
| K9 SAR | 5,000.00 | 5,000.00 | 5,000.00 |
| Total General Expenses | \$49,643.00 | \$51,003.00 | \$50,000.00 |
| Total EMA Grants Expenses | \$49,643.00 | \$51,003.00 | \$50,000.00 |

2023 Budget – Emergency Management Grants Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|--------------------|--------------------|--------------------|
| General Revenues | | | |
| Radiological Grant | 9,173.00 | - | - |
| Interest – Radiological | - | - | - |
| Hazardous Materials Grant | 7,470.00 | - | - |
| Interest – Hazardous Materials | - | - | - |
| Hazardous Materials Assessment Grant | 28,000.00 | - | - |
| Interest – Hazardous Materials Assess. | - | - | - |
| Region 13 Grant | - | - | - |
| Interest – Region 13 | - | - | - |
| K9 SAR Grant | - | - | - |
| Interest – K9 SAR | - | - | - |
| Interest – Penn Power | - | - | - |
| Interest – EM Planning and Training | - | - | - |
| Total General Revenues | \$44,643.00 | - | - |
| Transfers from Other Funds | | | |
| Transfer from General Fund | 5,000.00 | 5,000.00 | - |
| Total Transfers from Other Funds | \$5,000.00 | \$5,000.00 | - |
| Fund Balance | | | |
| Appropriated Fund Balance | - | 46,003.00 | 50,000.00 |
| Total Fund Balance | - | \$46,003.00 | \$50,000.00 |
| Total EMA Grants Revenues | \$49,643.00 | \$51,003.00 | \$50,000.00 |

2023 LAWRENCE COUNTY BUDGET

Victim Witness Grant

Budget Narrative

This fund is utilized for the financial administration of the County's victim witness program. The program provides assistance and support for victims of crimes and is fully funded through grant funding. The program is administered by the Office of the District Attorney.

Victim Witness Grant Expenses

General Expenses

Salary of Staff

This line item contains funding for the salaries of staff employed to facilitate the victim witness program. The salaries for staff are determined by the grant contract.

The following salaries are associated with each employee under this line item:

- | | |
|--------------------------------|-------------|
| 1. Victim Witness Coordinator: | \$50,000.00 |
|--------------------------------|-------------|

Additionally, as of November 30, 2022, the following employees are eligible for a vacation payout due to the accrual of unused vacation days:

- | | |
|--------------------------------|----------|
| 1. Victim Witness Coordinator: | \$150.00 |
|--------------------------------|----------|

Employee Insurance

This line item contains funding for employee health, dental, vision, and life insurance as well as short term disability insurance. For the 2023 fiscal year, the county is increasing the employee contribution for health insurance from 5.00% to 6.00% for all non-union employees and elected officials and including vision and dental insurance costs in the employee contribution. The employee contribution represents the percentage of healthcare costs for which employees are responsible. All employees in this department are either non-union employees or elected officials. Employees also have the option to opt out of insurance coverage and instead receive a \$2,500.00 payout in lieu of insurance benefits.

FICA Expense

This line item contains funding for required federal withholding taxes. The FICA rate for 2023 is 7.65% of all employee wages and salaries.

Unemployment

This line item contains funding towards Lawrence County's contribution to the CCAP Unemployment Trust, which provides unemployment compensation insurance for County employees. The CCAP UC Trust rate for 2023 is 3.09% of all employee wages and salaries, up to \$10,000.00 in wages and salaries per employee.

2023 LAWRENCE COUNTY BUDGET

Worker's Compensation

This line item contains funding for worker's compensation insurance related to department employees. As this fund receives the majority of its funding through the state, by funding worker's compensation through this fund as opposed to the general worker's compensation line item in the County General Fund, the County is able to offset the cost of departmental worker's compensation to the state.

Materials and Supplies

This line item provides funding for the purchase of supplies associated with the administration of the victim witness program. As this program's historical materials and supplies expenditures have been low, the budgeted amount of funding for the 2023 fiscal year is a conservative estimate of necessary materials and supplies funding.

Travel and Training

This line item contains funding for any travel and training expenses incurred by the victim witness coordinator. As there have been no historical travel and training expenses in previous years, this line item has been reduced to \$0.00 for the 2023 fiscal year.

Transfers to Other Funds

Transfer to General Fund

This line item contains excess grant funding to be transferred to the County General Fund to assist in defraying soft costs associated with the management of the victim witness program. For the 2023 fiscal year, there is not anticipated to be any excess grant funding relating to the victim witness program and the line item has been reduced to \$0.00.

Victim Witness Grant Revenues

General Revenues

Victim Witness Grant

This line item is for projected victim witness grant revenues. For the 2023 fiscal year, the amount of projected revenue in this line item was determined through the use of logarithmic trend analysis. The analysis utilized actual Victim Witness grant revenues from 2017 through 2021 to project Victim Witness grant revenues for the 2023 fiscal year.

Interest – Victim Witness

This line item is for any interest income generated by the Victim Witness Grant Fund. For the 2023 fiscal year, there is no anticipated interest income attributable to the fund due to lack of fund balance.

2023 LAWRENCE COUNTY BUDGET

Transfers from Other Funds

Transfer from General Fund

This line item is for any funding received from the County General Fund to supplement victim witness grant funding. Transfers from the General Fund are necessary when grant revenues are less than grant expenses.

Transfer from Victim Services

This line item is for any funding received from the County Victim Services Fund, which receives fee revenue from County Magisterial Offices for the purpose of supporting and advocating for victims of crimes. All revenue received by the Victim Services Fund is transferred to the Victim Witness Grant Fund.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year. For the 2023 fiscal year, there is no anticipated carried over fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Victim Witness Grant Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Salary of Staff | 50,150.00 | 60,003.00 | 50,003.00 |
| Employee Insurance | 20,696.00 | 20,196.00 | 20,246.00 |
| FICA Expense | 3,837.00 | 4,591.00 | 3,826.00 |
| Unemployment | 309.00 | 295.00 | 293.00 |
| Worker’s Compensation | 120.00 | 117.00 | 121.00 |
| Materials and Supplies | 1,500.00 | 1,500.00 | 1,500.00 |
| Travel and Training | - | - | - |
| Total General Expenses | \$76,612.00 | \$86,702.00 | \$75,989.00 |
| Transfers to Other Funds | | | |
| Transfer to General Fund | - | - | - |
| Total Transfers to Other Funds | - | - | - |
| Total Victim Witness Grant Expenses | \$76,612.00 | \$86,702.00 | \$75,989.00 |

2023 Budget – Victim Witness Grant Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|--------------------|--------------------|
| General Revenues | | | |
| Victim Witness Grant | 70,000.00 | 70,000.00 | 58,000.00 |
| Interest – Victim Witness | - | - | - |
| Total General Revenues | \$70,000.00 | \$70,000.00 | \$58,000.00 |
| Transfers from Other Funds | | | |
| Transfer from General Fund | - | 8,627.00 | 9,989.00 |
| Transfer from Victim Services Fund | 6,612.00 | 8,075.00 | 8,000.00 |
| Total Transfers from Other Funds | \$6,612.00 | \$16,702.00 | \$17,989.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Victim Witness Grant Revenues | \$76,612.00 | \$86,702.00 | \$75,989.00 |

2023 LAWRENCE COUNTY BUDGET

Election Integrity Grant

Budget Narrative

Established through Act 88 of 2022, the Election Integrity Grant fund contains appropriations from the Commonwealth of Pennsylvania to assist Lawrence County in administering its elections. Additionally, the funds assist with the modernization of Lawrence County's elections equipment and other elections systems. Funding priorities are determined by the Lawrence County Board of Elections.

Election Integrity Grant Expenses

General Expenses

Election Integrity Expenses

This line item contains funding for new equipment purchases and other capital needs related to the administration of Lawrence County's elections. For the 2023 fiscal year, Lawrence County is allocating all election integrity funding not used to defray operational election expenses to this line item for capital purchases.

Contingency

This line item is for unappropriated remaining Election Integrity Grant funds. These dollars may be utilized to fund eligible purchases and other expenditures at the discretion of the Board of Elections.

Transfers to Other Funds

Transfer to General Fund

This line item is utilized as a budgetary mechanism to move funding from the Election Integrity Grant fund to the General Fund for the purposes of offsetting the operational costs of administering elections.

Election Integrity Revenues

General Revenues

Election Integrity Grant

This line item accounts for funding received from the Commonwealth of Pennsylvania under the state's election integrity grant program. As the program is relatively new, anticipated grant revenues for the 2023 fiscal year have been set as equal to the grant revenues received in the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

Interest – Election Integrity

This line item is for any interest revenue generated by the Election Integrity Grant fund. As this fund constantly receives disbursements from the state, a modest amount of interest revenue is projected for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Election Integrity Grant Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|---------------------|-------------|-------------|
| General Expenses | | | |
| Election Integrity Expenses | 100,000.00 | - | - |
| Contingency | - | - | - |
| Total General Expenses | \$100,000.00 | - | - |
| Transfers to Other Funds | | | |
| Transfer to General Fund | 338,083.00 | - | - |
| Total Transfers to Other Funds | \$338,083.00 | - | - |
| Total Election Integrity Expenses | \$438,083.00 | - | - |

2023 Budget – Election Integrity Grant Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|---------------------|-------------|-------------|
| General Revenues | | | |
| Election Integrity Grant | 287,583.00 | - | - |
| Interest – Election Integrity | 500.00 | - | - |
| Total General Revenues | \$288,083.00 | - | - |
| Fund Balance | | | |
| Appropriated Fund Balance | 150,000.00 | - | - |
| Total Fund Balance | \$150,000.00 | - | - |
| Total Election Integrity Revenues | \$438,083.00 | - | - |

Miscellaneous Funds

2023 LAWRENCE COUNTY BUDGET

Miscellaneous Funds Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|----------------------|-------------|-------------|------------|----------|
| Food Program | 22,500.00 | 9,233.00 | 13,267.00 | 143.69% |
| Substance Abuse | 16,000.00 | 20,272.00 | (4,272.00) | -21.07% |
| Victim Services | 6,612.00 | 8,075.00 | (1,463.00) | -18.12% |
| Crime Victims | 8,800.00 | - | 8,800.00 | N/A |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--------------------------|-------------|-------------|------------|----------|
| Food Program | 22,500.00 | 9,233.00 | 13,267.00 | 143.69% |
| Substance Abuse | 16,000.00 | 20,272.00 | (4,272.00) | -21.07% |
| Victim Services | 6,612.00 | 8,075.00 | (1,463.00) | -18.12% |
| Crime Victims | 8,800.00 | - | 8,800.00 | N/A |

2023 LAWRENCE COUNTY BUDGET

Food Program

Budget Narrative

This fund is for pass through funding related to the County's food program. To assist low-income residents who face food insecurity, the County partners with the Pennsylvania Department of Agriculture and the Greater Pittsburgh Community Food Bank for food assistance for those residents.

Food Program Expenses

General Expenses

Greater Pittsburgh Community Food Bank

This line item provides a mechanism for the County to transfer funding received from the Pennsylvania Department of Agriculture for the County food program to the Greater Pittsburgh Community Food Bank. While the bulk of the County's food program allocation from the Department of Agriculture is sent directly to the Food Bank, certain funding for the program still comes to the County and needs transferred to the Food Bank to help cover their operational expenses.

Food Program Revenues

General Revenues

Food Program Revenue

This line item is used for any revenue received from the Department of Agriculture related to the County's food program. The projected amount of receipts for the 2023 fiscal year was calculated through the use of a logarithmic trend analysis. This analysis utilized actual food program revenues from 2017 through 2022 to project revenues for the 2023 fiscal year.

Interest – Food Program

This line item is for interest income generated by the Food Program Fund. As this is a pass-through fund with no fund balance, there is no projected interest income for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year. For the 2023 fiscal year, there is no projected carried over fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Food Program Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|--------------------|-------------------|--------------------|
| General Expenses | | | |
| Greater Pittsburgh Community Food Bank | 22,500.00 | 9,233.00 | 12,500.00 |
| Total General Expenses | \$22,500.00 | \$9,233.00 | \$12,500.00 |
| Total Food Program Expenses | \$22,500.00 | \$9,233.00 | \$12,500.00 |

2023 Budget – Food Program Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|------------------------------------|--------------------|-------------------|--------------------|
| General Revenues | | | |
| Food Program Revenue | 22,500.00 | 9,233.00 | 12,500.00 |
| Interest – Food Program | - | - | - |
| Total General Revenues | \$22,500.00 | \$9,233.00 | \$12,500.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Food Program Revenues | \$22,500.00 | \$9,233.00 | \$12,500.00 |

2023 LAWRENCE COUNTY BUDGET

Substance Abuse

Budget Narrative

This fund is for substance abuse education programming. Largely used as a pass-through fund for the Lawrence County Drug and Alcohol Commission, the substance abuse fund generates revenue through a fee levied by the Clerk of Courts. Funding may be utilized for the purposes of educating Lawrence County residents on the dangers of substance abuse with the goal of decreasing drug and alcohol addiction in Lawrence County.

Substance Abuse Expenses

General Expenses

Lawrence County Drug and Alcohol Commission

This line item provides a mechanism for the County to transfer funding received from substance abuse fee revenue to the Lawrence County Drug and Alcohol Commission. The funds are then utilized for substance abuse education programs conducted by the Lawrence County Drug and Alcohol Commission.

Substance Abuse Revenues

General Revenues

Substance Abuse Fee Revenue

This line item is used for substance abuse fee revenues generated by the Clerk of Courts. The projected amount of receipts for the 2023 fiscal year was calculated through the use of a polynomial trend analysis. This analysis utilized actual fee revenue generated from 2017 through 2022 to project fee revenues for the 2023 fiscal year.

Interest – Substance Abuse

This line item is for any interest income generated by the Substance Abuse Fund. Due to low fund balance, there is no projected interest revenue for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year. For the 2023 fiscal year, there is no projected carried over fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Substance Abuse Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|--------------------|
| General Expenses | | | |
| Drug and Alcohol Commission | 16,000.00 | 20,272.00 | 17,540.00 |
| Total General Expenses | \$16,000.00 | \$20,272.00 | \$17,540.00 |
| Total Substance Abuse Expenses | \$16,000.00 | \$20,272.00 | \$17,540.00 |

2023 Budget – Substance Abuse Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|--------------------|
| General Revenues | | | |
| Substance Abuse Fee Revenue | 16,000.00 | 20,272.00 | 17,500.00 |
| Interest – Substance Abuse | - | - | 40.00 |
| Total General Revenues | \$16,000.00 | \$20,272.00 | \$17,540.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Substance Abuse Revenues | \$16,000.00 | \$20,272.00 | \$17,540.00 |

2023 LAWRENCE COUNTY BUDGET

Victim Services

Budget Narrative

This fund is for the deposit of revenues from the County's victim services fee, which are transferred to the Victim Witness Fund. These revenues must be used in conjunction with services for the victims of crimes.

Victim Services Expenses

Transfer to Other Funds

Transfer to Victim Witness

This line item provides a mechanism through which the County can transfer victim services fees generated to the County's Victim Witness Fund. The total transfer amount is equal to the projected amount of revenues received from victim services fees.

Victim Services Revenues

General Revenues

Victim Services Fees

This line item is used for revenues generated from the County's victim services fees, which are levied at each of the four County magisterial districts. For the 2023 fiscal year, the amount of projected revenue in this line item was determined through the use of polynomial trend analysis. The analysis utilized actual Victim Services fee revenues from 2017 through 2022 to project Victim Services fee revenues for the 2023 fiscal year.

Interest – Victim Services

This line item is for any interest income generated by the Victim Services Fund. The projected amount of interest attributable to the Victim Services Fund for the 2023 fiscal year is based on current fund balance and interest rates.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year. For the 2023 fiscal year, there is no projected carried over fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Victim Services Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| Transfers to Other Funds | | | |
| Transfer to Victim Witness | 6,612.00 | 8,075.00 | 8,000.00 |
| Total Transfers to Other Funds | \$6,612.00 | \$8,075.00 | \$8,000.00 |
| Total Victim Services Expenses | \$6,612.00 | \$8,075.00 | \$8,000.00 |

2023 Budget – Victim Services Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| General Revenues | | | |
| Victim Services Fees | 3,000.00 | 8,000.00 | 7,500.00 |
| Interest – Victim Services | 100.00 | 75.00 | 500.00 |
| Total General Revenues | \$3,100.00 | \$8,075.00 | \$8,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | 3,512.00 | - | - |
| Total Fund Balance | \$3,512.00 | - | - |
| Total Victim Services Revenues | \$6,612.00 | \$8,075.00 | \$8,000.00 |

2023 LAWRENCE COUNTY BUDGET

Crime Victims

Budget Narrative

This fund is for the deposit of revenues from the Crime Victim Services and Compensation Fund, which are expended at the discretion of the District Attorney. These revenues must be used in conjunction with services for the victims of crimes.

Crime Victims Expenses

General Expenses

Crime Victim Expenses

This line item is to be used at the discretion of the District Attorney to assist crime victims with their individualized needs. The budgeted amount of funding in this line item is equal to the anticipated revenues projected to be received by the Crime Victims Fund.

Crime Victim Revenues

General Revenues

Crime Victims Revenue

This line item is used for revenues received from the state's Crime Victim Services and Compensation Fund. As this is a new fund, the revenue projections for the 2023 fiscal year are based on the last few months of receipts from the Crime Victim Services and Compensation Fund in the 2022 fiscal year.

Interest – Crime Victims

This line item is for any interest income generated by the Crime Victims Fund. As there is no current fund balance in the fund, there is no projected interest revenue attributable to the fund.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Crime Victims Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------------|-------------------|-------------|-------------|
| General Expenses | | | |
| Crime Victims Expenses | 8,800.00 | - | - |
| Total General Expenses | \$8,800.00 | - | - |
| Total Crime Victims Expenses | \$8,800.00 | - | - |

2023 Budget – Crime Victims Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------------|-------------------|-------------|-------------|
| General Revenues | | | |
| Crime Victims Revenue | 7,800.00 | - | - |
| Interest – Crime Victims | - | - | - |
| Total General Revenues | \$7,800.00 | - | - |
| Fund Balance | | | |
| Appropriated Fund Balance | 1,000.00 | - | - |
| Total Fund Balance | \$1,000.00 | - | - |
| Total Crime Victims Revenues | \$8,800.00 | - | - |

Special Tax Revenue Funds

2023 LAWRENCE COUNTY BUDGET

Special Tax Revenue Funds Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|----------------------|--------------|--------------|--------------|----------|
| Debt Service | 2,685,730.00 | 2,838,541.00 | (152,811.00) | -5.38% |
| Library | 467,575.00 | 462,215.00 | 5,360.00 | 1.16% |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--------------------------|--------------|--------------|--------------|----------|
| Debt Service | 2,685,730.00 | 2,838,541.00 | (152,811.00) | -5.38% |
| Library | 467,575.00 | 462,215.00 | 5,360.00 | 1.16% |

2023 LAWRENCE COUNTY BUDGET

Debt Service

Budget Narrative

This fund is for the collection and disbursement of dedicated tax revenue and General Fund contribution used to cover the County's existing debt service obligations. These obligations include five bond issuances and a loan taken out for capital projects, as well as agent costs for the administration of the County's bond issuances. All payments and projected revenues were provided by the Office of the Controller.

Debt Service Expenses

General Revenues

Contingency

This line item is for any projected excess revenues generated from the dedicated real estate tax and the transfer of funds from the General Fund which are not needed to fund debt service obligations.

Debt Service Payment - Principal

Series B of 2014

This line item provides funding for the payment of the interest on the County's Series B of 2014 bond. This bond was used to refund a portion of the County's Series 2009 bonds.

Series A of 2014

This line item provides funding for the payment of the interest on the County's Series A of 2014 bond. This bond was used to refund a portion of the County's Series 2009 bonds.

Series B of 2013

This line item provides funding for the payment of the principal on the County's Series B of 2013 bond. This bond was used to refund the County's Series A of 2003 bond.

Retirement

This line item provides funding for the payment of the principal on the County's retirement bond issuance, also designated as General Obligation Series of 2016.

Capital Projects

This line item provides funding for the repayment of the principal on County capital improvement loans.

2023 LAWRENCE COUNTY BUDGET

Debt Service Payment - Interest

Series B of 2014

This line item provides funding for the payment of the interest on the County's Series B of 2014 bond. This bond was used to refund a portion of the County's Series 2009 bonds.

Series B of 2013

This line item provides funding for the payment of the interest on the County's Series B of 2013 bond. This bond was used to refund the County's Series A of 2003 bond.

Series A of 2014

This line item provides funding for the payment of the interest on the County's Series A of 2014 bond. This bond was used to refund a portion of the County's Series 2009 bonds.

Retirement

This line item provides funding for the payment of the interest on the County's retirement bond issuance, also designated as General Obligation Series of 2016.

Capital Projects

This line item provides funding for the repayment of the interest on County capital improvement loans. As this loan has been repaid in full in 2022, there is no necessary payment in the 2023 fiscal year.

Agent Costs

Agent Fee Series A & B

This line item provides funding to cover the cost of agent fees associated with the issuance of the County's Series A & B bonds.

Agent Fee Series A of 2003

This line item provides funding to cover the cost of agent fees associated with the issuance of the County's Series A of 2003 bond.

Agent Fee Retirement

This line item provides funding to cover the cost of agent fees associated with the issuance of the County's retirement bond, also designated as General Obligation Series of 2016.

2023 LAWRENCE COUNTY BUDGET

Debt Services Revenues

General Revenues

Real Estate Tax Revenue

This line item is used for revenues generated from the County's dedicated debt service real estate tax levy. The County's current debt service millage rate is 0.646 mils and all proceeds from the collection of debt service real estate taxes must go towards the repayment of debt service obligations.

Interest – Debt Service

This line item is for any interest income generated by the Debt Service Fund. For the 2023 fiscal year, there is no projected interest income attributable to the Debt Service Fund.

Transfers from Other Funds

Transfer from General Fund

This line item provides a mechanism from which the County can transfer funding from the General Fund to the Debt Service Fund. This transfer of funds makes up the difference between revenues generated from the debt service real estate tax and actual debt service expenditures.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year. For the 2023 fiscal year, there is no projected carried over fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Debt Service Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-----------------------|-----------------------|-----------------------|
| General Expenses | | | |
| Contingency | - | - | - |
| Total General Expenses | - | - | - |
| Debt Service Payment - Principal | | | |
| Series B of 2014 | 895,000.00 | 105,000.00 | 100,000.00 |
| Series A of 2014 | 450,000.00 | - | - |
| Series B of 2013 | - | 1,200,000.00 | 1,175,000.00 |
| Retirement | 295,000.00 | 285,000.00 | 280,000.00 |
| Capital Projects | - | 150,000.00 | 150,000.00 |
| Total Debt Service Payment - Principal | \$1,640,000.00 | \$1,740,000.00 | \$1,705,000.00 |
| Debt Service Payment - Interest | | | |
| Series B of 2014 | 13,425.00 | 28,425.00 | 31,500.00 |
| Series B of 2013 | - | 15,084.00 | 45,186.00 |
| Series A of 2014 | 652,318.00 | 659,068.00 | 659,068.00 |
| Retirement | 341,304.00 | 349,677.00 | 357,316.00 |
| Capital Projects | 36,433.00 | 44,037.00 | 51,641.00 |
| Total Debt Service Payment - Interest | \$1,043,480.00 | \$1,096,291.00 | \$1,144,711.00 |
| Agent Costs | | | |
| Agent Fee Series A & B | 1,500.00 | 1,500.00 | 1,500.00 |
| Agent Fee Series A of 2003 | - | - | 1,100.00 |
| Agent Fee Retirement | 750.00 | 750.00 | 750.00 |
| Total Agent Costs | \$2,250.00 | \$2,250.00 | \$3,350.00 |
| Total Debt Service Expenses | \$2,685,730.00 | \$2,838,541.00 | \$2,853,061.00 |

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Debt Service Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-----------------------|-----------------------|-----------------------|
| General Revenues | | | |
| Real Estate Taxes | 2,237,432.00 | 2,211,785.00 | 2,215,745.00 |
| Interest – Debt Service | - | - | - |
| Total General Revenues | \$2,237,432.00 | \$2,211,785.00 | \$2,215,745.00 |
| Transfers from Other Funds | | | |
| Transfer from General Fund | 448,298.00 | 626,756.00 | 637,316.00 |
| Total Transfers from Other Funds | \$448,298.00 | \$626,756.00 | \$637,316.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Debt Service Revenues | \$2,685,730.00 | \$2,838,541.00 | \$2,853,061.00 |

2023 LAWRENCE COUNTY BUDGET

Library

Budget Narrative

This fund is for the deposit and disbursement of a dedicated real estate tax levied for the purpose of support the Lawrence County Federated Library System. As allowable by state law, the County levies 0.135 mils for real estate taxes to be paid to the County's public libraries.

Library Expenses

General Expenses

Federated Library System

This line item provides a mechanism through which the County can transfer real estate taxes received which are dedicated to the Lawrence County Federated Library System to the County's public libraries. Depending on the total County tax assessment, this amount may vary each year.

Library Revenues

General Revenues

Real Estate Taxes

This line item is for revenues generated by the County's dedicated library real estate tax levy. The amount of projected revenues raised through this tax is based on a 92.80% collection rate of total taxable real estate in Lawrence County at the fund's designated millage rate.

Interest – Library

This line item is for any interest income generated by the Library Fund. Due to the pass-through nature of the fund, there is no projected interest income attributable to the Library Fund for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

This line item is for unencumbered fund balance carried over from the 2022 fiscal year. For the 2023 fiscal year, there is no projected carried over fund balance from the 2022 fiscal year.

2023 LAWRENCE COUNTY BUDGET

2023 Budget – Library Expenses

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------|---------------------|---------------------|---------------------|
| General Expenses | | | |
| Federated Library System | 467,575.00 | 462,215.00 | 454,511.00 |
| Total General Expenses | \$467,575.00 | \$462,215.00 | \$454,511.00 |
| Total Library Expenses | \$467,575.00 | \$462,215.00 | \$454,511.00 |

2023 Budget – Library Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|-------------------------------|---------------------|---------------------|---------------------|
| General Revenues | | | |
| Real Estate Taxes | 467,575.00 | 462,215.00 | 454,511.00 |
| Interest – Library | - | - | - |
| Total General Revenues | \$467,575.00 | \$462,215.00 | \$454,511.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Library Revenues | \$467,575.00 | \$462,215.00 | \$454,511.00 |

Capital Budget Funds

2023 LAWRENCE COUNTY BUDGET

Capital Budget Funds Revenue and Expenditure Summary

| <i>Fund Revenues</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|----------------------|-------------|--------------|----------------|----------|
| Capital Reserve | - | 2,234,831.00 | (2,234,831.00) | -100.00% |
| Operating Reserve | - | 250,000.00 | (250,000.00) | -100.00% |

| <i>Fund Expenditures</i> | 2023 Budget | 2022 Budget | Variance | % Change |
|--------------------------|-------------|--------------|----------------|----------|
| Capital Reserve | - | 2,234,831.00 | (2,234,831.00) | -100.00% |
| Operating Reserve | - | 250,000.00 | (250,000.00) | -100.00% |

2023 LAWRENCE COUNTY BUDGET

Capital Reserve

Budget Narrative

The following fund is used for capital purchases which are included in the County's capital plan. All capital improvements with a total cost equal to or greater than \$25,000.00 are purchased from this fund.

Capital Reserve Expenses

General Expenses

Maintenance Capital Expense

There are no projected maintenance capital expense items included in the 2023 budget.

Information Technology Capital Expense

There are no projected information technology capital expense items included in the 2023 budget.

Sheriff Capital Expense

There are no projected sheriff capital expense items included in the 2023 budget.

Coroner Capital Expense

There are no projected coroner capital expense items included in the 2023 budget.

Building Improvements

There are no projected building improvement capital expense items included in the 2023 budget.

Other Improvements

There are no projected other improvement capital expense items included in the 2023 budget.

Contingency

As there are no active transactions projected under this fund for the 2023 fiscal year, there is no contingency necessary to balance the fund.

Capital Reserve Revenues

2023 LAWRENCE COUNTY BUDGET

Transfers from Other Funds

Transfer from General Fund

There are no transfers from the General Fund to the Capital Reserve for the 2023 fiscal year.

Transfer from Coroner Act 182

There are no transfers from the Coroner Act 182 Fund to the Capital Reserve for the 2023 fiscal year.

Transfer from Operating Reserve

There are no transfers from the Operating Reserve Fund to the Capital Reserve for the 2023 fiscal year.

Fund Balance

Appropriated Fund Balance

As there is no capital activity in the 2023 fiscal year, there is no need to appropriate fund balance to cover capital costs.

2023 Budget – Capital Reserve Expenses

2023 LAWRENCE COUNTY BUDGET

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|--|-------------|-----------------------|---------------------|
| General Expenses | | | |
| Maintenance Capital Expense | - | 100,000.00 | - |
| Information Technology Capital Expense | - | 300,000.00 | - |
| Sheriff Capital Expense | - | 50,000.00 | - |
| Coroner Capital Expense | - | 55,000.00 | - |
| Building Improvements | - | - | 250,000.00 |
| Other Improvements | - | 100,000.00 | - |
| Contingency | - | 1,629,831.00 | |
| Total General Expenses | - | \$2,234,831.00 | \$250,000.00 |
| Total Capital Reserve Expenses | - | \$2,234,831.00 | \$250,000.00 |

2023 Budget – Capital Reserve Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-------------|-----------------------|---------------------|
| Transfers from Other Funds | | | |
| Transfer from General Fund | - | 2,207,331.00 | - |
| Transfer from Coroner Act 182 | - | 27,500.00 | - |
| Transfer from Operating Reserve | - | - | 250,000.00 |
| Total Transfers from Other Funds | - | \$2,234,831.00 | \$250,000.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Capital Reserve Revenues | - | \$2,234,831.00 | \$250,000.00 |

Operating Reserve

2023 LAWRENCE COUNTY BUDGET

Budget Narrative

The following fund is used to hold the County's operating reserve until such time as reserve funding is appropriated by the Board of Commissioners.

Operating Reserve Expenses

General Expenses

Contingency

This line item serves as a budgetary mechanism to balance the budget in the event that funding is transferred from another fund to the Operating Reserve. While line item funding does not translate to a specific expense, under Pennsylvania Law local governments must show that expenses equal revenues.

Transfers to Other Funds

Transfer to General Fund

This line item contains any operating reserve funding designated by the Board of Commissioners to be transferred to the General Fund for the purpose of offsetting budget deficits. Due to the balanced budget for the 2022 fiscal year, no operating reserve funding is anticipated to be needed for a transfer to the General Fund.

Transfer to Capital Reserve Fund

This line item contains operating reserve funding designated by the Board of Commissioners to be transferred to the Capital Reserve Fund to fund capital improvements as designated by the County's capital plan. For the 2022 fiscal year, no supplemental funding needs to be transferred from the Operating Reserve to the Capital Reserve to complete budgeted capital projects.

Operating Reserve Revenues

Transfers from Other Funds

Transfer from General Fund

This line item contains revenues received from transfers from the County General Fund. The Operating Reserve Fund holds projected General Fund surplus and unappropriated fund balance from a previous fiscal year which is not needed for the Capital Reserve Fund. For the 2023 fiscal year, the General Fund is net balanced, and no fund transfers are necessary.

Fund Balance

Appropriated Fund Balance

2023 LAWRENCE COUNTY BUDGET

This line item represents any fund balance carried from the 2022 fiscal year to the 2023 fiscal year.

2023 Budget – Operating Reserve Expenses

| <u>Line Item</u> | <u>2023 Budget</u> | <u>2022 Budget</u> | <u>2021 Budget</u> |
|------------------|--------------------|--------------------|--------------------|
|------------------|--------------------|--------------------|--------------------|

2023 LAWRENCE COUNTY BUDGET

| | | | |
|---|---|---------------------|-----------------------|
| General Expenses | | | |
| Contingency | - | 250,000.00 | 4,119,198.00 |
| Total General Expenses | - | \$250,000.00 | \$4,119,198.00 |
| Transfers to Other Funds | | | |
| Transfer to General Fund | - | - | - |
| Transfer to Capital Reserve | - | - | 250,000.00 |
| Total Transfers to Other Funds | - | - | \$250,000.00 |
| Total Operating Reserve Expenses | - | \$250,000.00 | \$4,369,198.00 |

2023 Budget – Operating Reserve Revenues

| Line Item | 2023 Budget | 2022 Budget | 2021 Budget |
|---|-------------|---------------------|-----------------------|
| Transfers from Other Funds | | | |
| Transfer from General Fund | - | 250,000.00 | 4,369,198.00 |
| Total Transfers from Other Funds | - | \$250,000.00 | \$4,369,198.00 |
| Fund Balance | | | |
| Appropriated Fund Balance | - | - | - |
| Total Fund Balance | - | - | - |
| Total Operating Reserve Revenues | - | \$250,000.00 | \$4,369,198.00 |