

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

**ANNUAL BUDGET REPORT**

**2017**

Adopted 12/27/16

**2017 Budget Summary - All Budgeted Funds  
Schedule A**

Classification	Total All Budgeted Funds	General Fund	Debt Service	Liquid Fuels Tax Fund	Other Special Revenue Funds	Capital Projects
<b>Revenues and Other Financing Sources</b>						
Taxes (from Schedule C)	10,481,609	10,238,609	-	-	243,000	-
Licenses and permits	59,200	59,200	-	-	-	-
Intergovernmental Revenue	11,468,333	671,493	-	278,000	10,480,340	38,500
Charges for Services	2,393,745	1,982,407	-	-	411,338	-
Fines and Forfeits	347,793	321,500	-	-	26,293	-
Miscellaneous Receipts	66,767	63,727	800	240	2,000	-
Other Financing Sources	2,675,406	211,000	1,267,200	-	1,030,786	166,420
<b>Total Revenues &amp; Other Financing Source</b>	<b>27,492,853</b>	<b>13,547,936</b>	<b>1,268,000</b>	<b>278,240</b>	<b>12,193,757</b>	<b>204,920</b>
<b>TOTAL REVENUES</b>	<b>27,492,853</b>	<b>13,547,936</b>	<b>1,268,000</b>	<b>278,240</b>	<b>12,193,757</b>	<b>204,920</b>

<b>Expenditures and Other Financing Uses</b>						
General Government - All Other	2,705,682	2,565,762	-	-	-	139,920
General Government - Judicial	3,620,561	3,093,062	-	-	492,499	35,000
Public safety - including corrections	6,369,796	4,729,743	-	-	1,630,053	10,000
Public Works	514,365	236,125	-	278,240	-	-
Human Services	7,721,697	421,890	-	-	7,299,807	-
Culture - Recreation	295,500	52,500	-	-	243,000	-
Conservation and Development	2,441,513	202,302	-	-	2,219,211	20,000
Debt Service (from Schedule B)	1,650,781	-	1,650,781	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	2,742,406	2,341,606	-	-	400,800	-
<b>TOTAL EXPENDITURES</b>	<b>28,062,301</b>	<b>13,642,990</b>	<b>1,650,781</b>	<b>278,240</b>	<b>12,285,370</b>	<b>204,920</b>

Net Change of Revenue over Expenditures (Deficit) (569,448) (95,054) (382,781) - (91,613) -

**Fund Balance in Accordance with GASB 54**

<b>Beginning Fund Balance January 1, 2017</b>						
<b>Non-Spendable</b>						
Inventory	-	-	-	-	-	-
Prepaid Assets	100,153	100,153	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
<b>Assigned</b>						
General Government -	271,391	271,391	-	-	-	-
General Government - Judicial	150,275	150,275	-	-	-	-
Public safety -	187,540	187,540	-	-	-	-
Human Services	305,375	305,375	-	-	-	-
Culture - Recreation	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Debt Service	1,285,497	1,285,497	-	-	-	-
Restricted	2,090,737	-	594,404	305,875	987,772	202,686
Unassigned	1,602,798	1,602,798	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>6,009,062</b>	<b>3,903,029</b>	<b>594,404</b>	<b>305,875</b>	<b>1,003,068</b>	<b>202,686</b>

<b>Ending Fund Balance December 31, 2017</b>						
<b>Non-Spendable</b>						
Inventory	-	-	-	-	-	-
Prepaid Assets	102,230	102,230	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
<b>Assigned</b>						
General Government -	82,350	82,350	-	-	-	-
General Government - Judicial	225,000	225,000	-	-	-	-
Public safety -	376,250	376,250	-	-	-	-
Human Services	265,300	265,300	-	-	-	-
Culture - Recreation	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Debt Service	428,186	225,500	-	-	-	202,686
Restricted	1,413,657	-	211,623	305,875	896,159	-
Unassigned	2,531,345	2,531,345	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>5,439,614</b>	<b>3,807,975</b>	<b>211,623</b>	<b>305,875</b>	<b>911,455</b>	<b>202,686</b>

Net Change in 2017 Budgeted Fund Balance (Deficit) (569,448) (95,054) (382,781) - (91,613) -

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 843,779,530				
	x Tax Rate 0.012				
	=Current Year's Levy-Gross	10,125,354	10,125,354		
	Less: Uncollectibles	708,775	708,775		
	Discounts	105,472	105,472		
	Plus: Penalties	67,502	67,502		
3110	Current Year's Levy - Net	9,378,609	9,378,609		
3130	Delinquent Levy-Net	860,000	860,000		
	Total Property Taxes	10,238,609	10,238,609		

	Per Capita Taxes				
	Assessment				
	x Tax Rate				
	=Current Year's Levy-Gross				
	Less: Uncollectibles				
	Discounts				
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Per Capita Taxes				

	Personal Property Taxes				
	Assessment				
	x Tax Rate				
	=Current Year's Levy-Gross				
	Less: Uncollectibles				
	Discounts				
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Personal Property Taxes				

	Hotel Taxes				
	Assessment				
	x Tax Rate				
	=Current Year's Levy-Gross	243,000			243,000
	Less: Uncollectibles				
	Discounts	243,000	-	-	243,000
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Hotel Taxes	243,000	-	-	243,000

	Penalties & Interest on Delinquent Taxes				
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	<b>Total Taxes</b>	10,481,609	10,238,609	-	243,000
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SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2017	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2017
<b>General Obligation Bonds and Notes</b>					
<b>Electoral:</b>					
General Obligation Bonds	2012	1,620,000	415,000	35,719	1,205,000
General Obligation Note/Jail	2014	10,000,000	365,001	260,578	9,634,999
General Obligation Note	2015	9,664,848	242,270	210,188	9,422,578
General Obligation Note	2016	1,670,701	85,348	35,897	1,585,353
<b>Bond Anticipation Notes</b>					
<b>Small Borrowing for Capital Purposes</b>					-
<b>Unfunded Debt</b>					-
<b>Total General Obligation Debt</b>					
<b>Revenue Bonds and Notes</b>					
<b>Electoral:</b>					
Guaranteed Revenue Bonds					-
<b>Non-Electoral</b>					
<b>Total Revenue Debt</b>					
<b>Lease Rental Debt</b>					
<b>Total Lease Rental Debt</b>					
<b>Total Debt</b>					
<b>Tax and Revenue Anticipation Notes</b>					
<b>Anticipation Notes</b>					-
<b>Total Debt and Tax and Revenue</b>		22,955,548	1,107,619	542,382	21,847,929

# TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2017 and appropriating specific sums estimated to be required for the specific purposes of the County Government, hereinafter set forth, during the fiscal year.

BE IT RESOLVED AND ENACTED, and is hereby resolved and enacted by the Board of County Commissioners of the County of Jefferson, Commonwealth of Pennsylvania:

SECTION 1. That a tax be and same is hereby levied on all real property within the said County subject to taxation for County purposes for the fiscal year 2017, as follows:  
Tax rate for general purposes,

the sum of	12.0 mills on each dollar of assessed valuation
or the sum of	( ) cents on each one hundred dollars of assessed valuation;
for debt purposes, the sum of	( ) mills on each dollar of assessed valuation
or the sum of	( ) cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of	( ) mills on each dollar of assessed valuation
or the sum of	( ) cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of	( ) mills on each dollar of assessed valuation
or the sum of	( ) cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of	( ) mills on each dollar of assessed valuation
or the sum of	( ) cents on each one hundred dollars of assessed valuation;
total millage for all purposes	( ) mills.

SECTION 2. That a per capita tax on persons be and the same is hereby levied on all persons subject to taxation for County purposes for the fiscal year \_\_\_\_\_, at the rate of ( ) dollars.

SECTION 3. That a tax be and the same is hereby levied on all personal property within the said County subject to taxation for County purposes for the fiscal year \_\_\_\_\_, at the rate of ( ) mills on each dollar of assessed valuation (or the sum of ( ) cents on each one hundred dollars of assessed valuation

SECTION 4. That a hotel room tax rental tax be and the same is hereby levied on all considerations received by every operator of a hotel within the said County from every transaction of renting a room or rooms to accommodate transients for the fiscal year 2017, at the rate of ( 5.0 ) per centum of each consideration.

SECTION 5. That a tax be and the same is hereby levied on all occupations within the said County subject to taxation for County purposes for the fiscal year \_\_\_\_\_, as follows:  
Tax rate for general County purposes

the sum of ( ) mills on each dollar of assessed valuation  
or the sum of ( ) cents on each one hundred dollars of assessed valuation;  
for debt purposes, the sum of ( ) mills on each dollar of assessed valuation  
or the sum of ( ) cents on each one hundred dollars of assessed valuation;  
for \_\_\_\_\_ purposes, the sum of ( ) mills on each dollar of assessed valuation  
or the sum of ( ) cents on each one hundred dollars of assessed valuation;  
for \_\_\_\_\_ purposes, the sum of ( ) mills on each dollar of assessed valuation  
or the sum of ( ) cents on each one hundred dollars of assessed valuation;  
for \_\_\_\_\_ purposes, the sum of ( ) mills on each dollar of assessed valuation  
or the sum of ( ) cents on each one hundred dollars of assessed valuation;  
total miilage for all purposes ( ) mills.

SECTION 6. That for the expenses of the County for the fiscal year 2016 the following amounts are hereby appropriated from th revenues available for the fiscal year for the specific purposes set forth below, which amounts are more fully itemized in the County Budget Form on file in the offices of the County Commissioners.

SECTION 7. That any ordinance/resolution, or part of ordinance/resolution, conflicting with this ordinance/resolution be and the same is hereby repealed insofar as the safe affects this ordinance/resolution. Passed finally by the Board of Commissioners this 27th day of December, 2016.

Approved: \_\_\_\_\_ Signed: John Matson  
Elected Executive Chairman of Board

Certification

To the Secretary of Community Affairs:

I hereby certify that the foregoing ordinance resolution is a true and correct copy of the ordinance resolution adopted by the County Commissioners of Jefferson County on December 27, 2016.

Date: 12-27-16 Signed: Karen Lupone  
Chief Clerk to the Commissioners

**2017  
Projected Revenues**

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				5,000		2,500		7,500
Elections			-	-				-
Voter Registration								-
Information Systems				36,000				36,000
Finance			-					-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	860,000		500	452,000				1,312,500
Tax Collectors 12.0 Mills	9,378,609		100,000					9,478,609
Treasurer		14,100		34,800				48,900
Buildings & Maintenance						30,200		30,200
GIS/Planning				15,000				15,000
Miscellaneous				420,000				420,000
Courts			62,915	35,650		350		98,915
Southern Magistrate					63,000			63,000
Eastern Magistrate					60,000			60,000
Western Magistrate					55,000			55,000
Constables				4,000				4,000
Coroner			4,000	2,700				6,700
District Attorney			153,760	7,700		6,500		167,960
Prothonotary				242,360	138,000	77		380,437
Register & Recorder				276,175				276,175
Sheriff		45,100	1,500	181,000	500			228,100
Public Defender				3,500				3,500
Jail				179,000		1,000	60,000	240,000
Adult Probation			174,712	80,200		13,000	100,000	367,912
Juvenile Probation			60,356		5,000	100		65,456
Emergency Management			113,750	2,000		10,000		125,750
JC Drug & Alcohol							5,000	5,000
PA 2-1-1 Help Line							11,000	11,000
Veterans Affairs				5,322				5,322
Conservation District							35,000	35,000
<b>Total General Fund</b>	<b>10,238,609</b>	<b>59,200</b>	<b>671,493</b>	<b>1,982,407</b>	<b>321,500</b>	<b>63,727</b>	<b>211,000</b>	<b>13,547,936</b>
Liquid Fuels			278,000			240		278,240
Haz-Mat			11,500	26,500		30		38,030
C & Y			4,446,952	108,338			721,097	5,276,387
Domestic Relations			300,050	13,000		150	120,406	433,606
Human Services			50,000					50,000
Medical Trans.			1,720,920					1,720,920
Homeless Assistance			49,000					49,000
Title II			3,500					3,500
Expanded IPP/Restricted IP			160,687				64,803	225,490
Independent Living			171,331				28,669	200,000
Department of Development			2,025,000	100,000			94,211	2,219,211
Tourism	243,000							243,000
Gas Well Impact Fund			300,800					300,800
Records Improvement Fund				12,000				12,000
9-1-1 Fund			1,220,000			1,700	1,600	1,223,300
Drug Task/Confiscated			20,600		26,293			46,893
Offender Supervision				151,500		120		151,620
Capital Reserve			38,500				166,420	204,920
Debt Service (Sinking Fund)						800	1,267,200	1,268,000
<b>Total Special Revenue</b>	<b>243,000</b>	<b>-</b>	<b>10,796,840</b>	<b>411,338</b>	<b>26,293</b>	<b>3,040</b>	<b>2,464,406</b>	<b>13,944,917</b>
<b>Total All Funds</b>	<b>10,481,609</b>	<b>59,200</b>	<b>11,468,333</b>	<b>2,393,745</b>	<b>347,793</b>	<b>66,767</b>	<b>2,675,406</b>	<b>27,492,853</b>

2017  
BUDGET EXPENSE PROJECTIONS

EXPENSES	General Government 4100	Government Judicial 4180	Public Safety 4200	Public Works 4300	Human Services 4400	Culture Recreation 4500	Conserv & Developmt 4600	Debt Service 4700	Misc. Expense 4800	Other Financing Uses 4900	Totals
Commissioners	343,701										343,701
Elections	139,926										139,926
Voter Registration	32,388										32,388
Information Systems	139,530										139,530
Finance	264,902										264,902
Human Resources	148,049										148,049
Elected Auditors	77,597										77,597
Tax Assmt/Tax Claim	397,586										397,586
Tax Collectors	132,072										132,072
Treasurer	179,496										179,496
Courthouse	173,267										173,267
Jefferson Place	95,160										95,160
Conservation Building	54,524										54,524
GIS/Planning	64,464										64,464
Miscellaneous County	323,100										323,100
Courts		315,944									315,944
Southern Magistrate		167,972									167,972
Eastern Magistrate		184,143									184,143
Western Magistrate		148,012									148,012
Law Library		35,800									35,800
Constables		10,000									10,000
Coroner		97,734									97,734
District Attorney		543,407									543,407
Prothonotary		305,538									305,538
Register & Recorder		256,461									256,461
Sheriff		743,288									743,288
Public Defender		284,763									284,763
Jail			3,480,037								3,480,037
Adult Probation			516,832								516,832
Juvenile Probation			501,722								501,722
Emergency Management			231,152								231,152
SWA							17,000				17,000
Airport			-	164,000							164,000
ATA				72,125							72,125
Adult & Aging					35,000						35,000
Children & Youth					71,082						71,082
Animal Control					1,000						1,000
MH/MR					110,050						110,050
JC Drug & Alcohol					5,000						5,000
PA 2-1-1 Help Line					11,000						11,000
Community Action					48,813						48,813
Veterans Affairs					139,945						139,945
Libraries						35,000					35,000
County Fair						6,000					6,000
Historical						10,000					10,000
Soil Conservation							83,937				83,937
Conservation/Development							1,250				1,250
Agriculture Extension							92,615				92,615
NCRPDC				-	-		7,500				7,500
Tourist /PA Wilds						1,500	-				1,500
Transfers to Other Funds										2,341,606	2,341,606
Total General Fund	2,565,762	3,093,062	4,729,743	236,125	421,890	52,500	202,302	-	-	2,341,606	13,642,990
Liquid Fuels				278,240							278,240
Haz-Mat			38,030								38,030
C & Y					5,276,387						5,276,387
Domestic Relations		433,606									433,606
Human Services					50,000						50,000
Medical Trans.					1,720,920						1,720,920
Homeless Assistance					49,000						49,000
Title II					3,500						3,500
Expanded IPP/RIPP			225,490								225,490
Independent Living					200,000						200,000
Department of Development							2,219,211				2,219,211
Tourism						243,000	-				243,000
Gas Well Impact Fund										300,800	300,800
Records Improvement Fund		12,000									12,000
9-1-1 Fund			1,314,913								1,314,913
Drug Task/Confiscated		46,893									46,893
Offender Supervision			51,620							100,000	151,620
Capital Reserve	139,920	35,000	10,000				20,000				204,920
County Debt Service								1,650,781			1,650,781
Total Special Revenue	139,920	527,499	1,640,053	278,240	7,299,807	243,000	2,239,211	1,650,781	-	400,800	14,419,311
Total All Funds	2,705,682	3,620,561	6,369,796	514,365	7,721,697	295,500	2,441,513	1,650,781	-	2,742,406	28,062,301