

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2018

Adopted 12/19/17

**2018 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
Revenues and Other Financing Sources						
Taxes (from Schedule C)	10,348,149	10,143,149	-	-	205,000	-
Licenses and permits	60,925	60,925	-	-	-	-
Intergovernmental Revenue	11,699,445	713,321	-	278,000	10,669,624	38,500
Charges for Services	2,413,290	2,040,485	-	-	372,805	-
Fines and Forfeits	350,293	324,000	-	-	26,293	-
Miscellaneous Receipts	174,165	171,225	800	290	1,850	-
Other Financing Sources	3,425,289	176,000	1,600,500	-	1,324,089	324,700
Total Revenues & Other Financing Source	28,471,556	13,629,105	1,601,300	278,290	12,599,661	363,200
TOTAL REVENUES	28,471,556	13,629,105	1,601,300	278,290	12,599,661	363,200

Expenditures and Other Financing Uses						
General Government - All Other	2,920,663	2,592,663	-	-	-	328,000
General Government - Judicial	3,505,333	2,960,575	-	-	509,558	35,200
Public safety - including corrections	6,012,778	4,703,852	-	-	1,308,926	-
Public Works	505,415	227,125	-	278,290	-	-
Human Services	8,142,688	349,862	-	-	7,792,826	-
Culture - Recreation	256,500	51,500	-	-	205,000	-
Conservation and Development	415,094	203,122	-	-	211,972	-
Debt Service (from Schedule B)	1,695,095	-	1,695,095	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	3,339,205	2,938,405	-	-	400,800	-
TOTAL EXPENDITURES	26,792,771	14,027,104	1,695,095	278,290	10,429,082	363,200

Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance	1,678,785	(397,999)	(93,795)	-	2,170,579	-
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Beginning Fund Balance January 1, 2018		397,999	93,795			
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Net Change in Revenue over Expenditures		0.00	0.00			
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Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 846,652,860				
	x Tax Rate 0.012				
	=Current Year's Levy-Gross	10,159,834	10,159,834		
	Less: Uncollectibles	863,586	863,586		
	Discounts	105,832	105,832		
	Plus: Penalties	67,732	67,732		
3110	Current Year's Levy - Net	9,258,149	9,258,149	-	
3130	Delinquent Levy-Net	885,000	885,000		
	Total Property Taxes	10,143,149	10,143,149	-	

	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	205,000			205,000
	Less: Uncollectibles				
	Discounts	205,000	-	-	205,000
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Hotel Taxes	205,000	-	-	205,000

	Penalties & Interest on Delinquent Taxes				
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	Total Taxes	10,348,149	10,143,149	-	205,000
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SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2018	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2018
General Obligation Bonds and Notes					
Electoral:					
General Obligation Bonds	2012	1,205,000	110,000	31,645	1,095,000
General Obligation Note/Jail	2014	9,634,999	377,535	295,835	9,257,464
General Obligation Note	2015	9,422,578	557,135	201,695	8,865,443
General Obligation Note	2016	1,585,353	87,250	34,000	1,498,103
Bond Anticipation Notes					
Small Borrowing for Capital Purposes					-
Unfunded Debt					-
Total General Obligation Debt					
Revenue Bonds and Notes					
Electoral:					
Guaranteed Revenue Bonds					-
Non-Electoral					
Total Revenue Debt					
Lease Rental Debt					
Total Lease Rental Debt					
Total Debt					
Tax and Revenue Anticipation Notes					
Anticipation Notes					-
Total Debt and Tax and Revenue		21,847,930	1,131,920	563,175	20,716,010

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2018 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 2018, 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 miilage 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 2018, 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 2018 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 19th day of December, 2017.

Approved: _____ Signed: John Mator
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 19, 2017.

Date: 12-19-17 Signed: Karen L. Lupone
Chief Clerk to the Commissioners

**2018
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			-	1,250				1,250
Voter Registration								-
Information Systems				36,000				36,000
Finance			-					-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	885,000		500	405,175				1,290,675
Tax Collectors 12.0 Mills	9,563,730		120,500					9,684,230
Treasurer		15,350		31,000				46,350
Buildings & Maintenance						27,950		27,950
GIS/Planning				13,500				13,500
Miscellaneous				440,550		111,750		552,300
Courts			55,965	48,550		350		104,865
Southern Magistrate					60,000			60,000
Eastern Magistrate					70,500			70,500
Western Magistrate					55,000			55,000
Constables				2,500				2,500
Coroner			4,250	2,700				6,950
District Attorney			189,500	9,700		5,500		204,700
Prothonotary				248,660	135,500	75		384,235
Register & Recorder				286,225				286,225
Sheriff		45,575	7,500	199,100	500			252,675
Public Defender				3,500				3,500
Jail				205,000			60,000	265,000
Adult Probation			193,000	95,500		15,500	100,000	404,000
Juvenile Probation			62,106		2,500	100		64,706
Emergency Management			80,000	1,250		7,500		88,750
JC Drug & Alcohol							5,000	5,000
PA 2-1-1 Help Line							11,000	11,000
Veterans Affairs				5,325				5,325
Conservation District							-	-
Total General Fund	10,448,730	60,925	713,321	2,040,485	324,000	171,225	176,000	13,934,686
Liquid Fuels			278,000			290		278,290
Haz-Mat			12,000	26,530				38,530
C & Y			4,655,736	113,630			1,000,000	5,769,366
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	64,025			94,211	2,183,236
Tourism	243,000							243,000
Gas Well Impact Fund			300,800					300,800
Records Improvement Fund				12,000				12,000
9-1-1 Fund			1,200,000			1,700	16,000	1,217,700
Drug Task/Confiscated			20,600		26,293			46,893
Offender Supervision				143,620				143,620
Capital Reserve			38,500				324,700	363,200
Debt Service (Sinking Fund)						800	1,600,500	1,601,300
Total Special Revenue	243,000	-	10,986,124	372,805	26,293	2,940	3,249,289	14,880,451
Total All Funds	10,691,730	60,925	11,699,445	2,413,290	350,293	174,165	3,425,289	28,815,137

2018
BUDGET EXPENSE PROJECTIONS

EXPENSES	General Governmt 4100	Governmt 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	335,110										335,110
Elections	149,875										149,875
Voter Registration	24,590										24,590
Information Systems	92,815										92,815
Finance	231,550										231,550
Human Resources	117,535										117,535
Elected Auditors	66,860										66,860
Tax Assmt/Tax Claim	402,135										402,135
Tax Collectors	139,885										139,885
Treasurer	176,443										176,443
Courthouse	177,035										177,035
Jefferson Place	80,080										80,080
Conservation Building	37,055										37,055
GIS/Planning	58,515										58,515
Miscellaneous County	503,180										503,180
Courts		305,820									305,820
Southern Magistrate		165,195									165,195
Eastern Magistrate		182,030									182,030
Western Magistrate		162,475									162,475
Law Libray		35,800									35,800
Constables		13,000									13,000
Coroner		100,165									100,165
District Attorney		571,540									571,540
Prothonotary		330,175									330,175
Register & Recorder		242,285									242,285
Sheriff		600,000									600,000
Public Defender		252,090									252,090
Jail			3,547,920								3,547,920
Adult Probation			585,890								585,890
Juvenile Probation			405,835								405,835
Emergency Management			164,207								164,207
SWA							17,000				17,000
Airport				155,000							155,000
ATA				72,125							72,125
Adult & Aging					40,000						40,000
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					48,815						48,815
Veterans Affairs					133,997						133,997
Libraries						35,000					35,000
County Fair						5,000					5,000
Historical						10,000					10,000
Soil Conservation							83,937				83,937
Conservation/Development							1,250				1,250
Agriculture Extension							93,435				93,435
NCRPDC							7,500				7,500
Tourist /PA Wilds						1,500					1,500
Transfers to Other Funds										2,938,405	2,938,405
Total General Fund	2,592,663	2,960,575	4,703,852	227,125	349,862	51,500	203,122	-	-	2,938,405	14,027,104
Liquid Fuels				278,290							278,290
Haz-Mat			32,800								32,800
C & Y					5,769,366						5,769,366
Domestic Relations		415,465									415,465
Human Services					50,024						50,024
Medical Trans.					1,720,920						1,720,920
Homeless Assistance					49,000						49,000
Title II					3,500						3,500
Expanded IPP/RIPP			228,232								228,232
Independent Living					200,016						200,016
Department of Development							211,972				211,972
Tourism						205,000					205,000
Gas Well Impact Fund										300,800	300,800
Records Improvement Fund		12,000									12,000
9-1-1 Fund			996,274								996,274
Drug Task/Confiscated		46,893									46,893
Offender Supervision			51,620							100,000	151,620
Capital Reserve	328,000	35,200									363,200
County Debt Service								1,695,095			1,695,095
Total Special Revenue	328,000	509,558	1,308,926	278,290	7,792,826	205,000	211,972	1,695,095	-	400,800	12,730,467
Total All Funds	2,920,663	3,470,133	6,012,778	505,415	8,142,688	256,500	415,094	1,695,095	-	3,339,205	26,757,571