

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

**ANNUAL BUDGET REPORT**

**2020**

Adopted 12/17/19

**2020**  
**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)	10,867,172	10,624,172	-	-	243,000	-
Licenses and permits	55,000	55,000	-	-	-	-
Intergovernmental Revenue	12,684,182	648,036	-	288,520	11,747,626	-
Charges for Services	3,574,520	3,123,946	-	-	450,574	-
Fines and Forfeits	349,850	349,850	-	-	-	-
Miscellaneous Receipts	155,819	142,200	1,780	240	11,599	-
Other Financing Sources	3,777,339	320,000	1,694,893	-	1,345,512	416,934
<b>Total Revenues &amp; Other Financing Source</b>	<b>31,463,882</b>	<b>15,263,204</b>	<b>1,696,673</b>	<b>288,760</b>	<b>13,798,311</b>	<b>416,934</b>
<b>TOTAL REVENUES</b>	<b>31,463,882</b>	<b>15,263,204</b>	<b>1,696,673</b>	<b>288,760</b>	<b>13,798,311</b>	<b>416,934</b>

<b>Expenditures and Other Financing Uses</b>						
General Government - All Other	2,951,452	2,727,952	-	-	-	223,500
General Government - Judicial	3,767,216	3,239,119	-	-	460,863	67,234
Public safety - including corrections	6,433,315	4,774,241	-	-	1,532,874	126,200
Public Works	530,276	251,896	-	278,380	-	-
Human Services	11,593,165	299,809	-	-	11,293,356	-
Culture - Recreation	298,000	55,000	-	-	243,000	-
Conservation and Development	406,878	196,420	-	-	210,458	-
Debt Service (from Schedule B)	1,695,673	-	1,695,673	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	3,838,767	3,718,767	-	-	120,000	-
<b>TOTAL EXPENDITURES</b>	<b>31,514,742</b>	<b>15,263,204</b>	<b>1,695,673</b>	<b>278,380</b>	<b>13,860,551</b>	<b>416,934</b>

Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance	(50,860)	(0)	1,000	10,380	(62,240)	-
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<u>Est. Beginning Fund Balance January 1, 2020</u>		2,559,871	1,000		62,604	
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<u>Net Change in Revenue over Expenditures</u>		2,559,871	2,000		364	
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Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 854,875,730				
	x Tax Rate 0.0125				
	=Current Year's Levy-Gross	10,685,947	10,685,947		
	Less: Uncollectibles	908,305	908,305		
	Discounts	106,859	106,859		
	Plus: Penalties	68,390	68,390		
3110	Current Year's Levy - Net	9,739,172	9,739,172	-	
3130	Delinquent Levy-Net	885,000	885,000		
	Total Property Taxes	10,624,172	10,624,172	-	

	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>	10,867,172	10,624,172	-	243,000
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SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2020	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2020
<b>General Obligation Bonds and Notes</b>					
<b>Electoral:</b>					
General Obligation Bonds	2012	985,000	115,000	27,190	870,000
General Obligation Note/Jail	2015 A	8,856,986	405,841	278,435	8,451,145
General Obligation Note	2015 B	8,349,441	496,651	253,720	7,852,790
General Obligation Note	2015 C	1,413,136	74,906	43,150	1,338,230
General Obligation Note					
<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>		19,604,563	1,092,398	602,495	18,512,165
<b>Total Principal and Interest</b>					1,694,893

# TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2020 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 2020, as follows:  
Tax rate for general purposes,

the sum of	12.50 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 2020, 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 2020 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 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Approved: \_\_\_\_\_ Signed: \_\_\_\_\_  
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 \_\_\_\_\_, \_\_\_\_\_.

Date: \_\_\_\_\_ Signed: \_\_\_\_\_  
Chief Clerk to the Commissioners

## Projected Revenues

REVENUES	Taxes	License & Permits	Intergovern- mental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				-		-		-
Elections				360,000				360,000
Voter Registration								-
Information Systems				35,000				35,000
Finance								-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	885,000		500	402,000				1,287,500
Tax Collectors 12.5 Mills	9,739,172		115,000					9,854,172
Treasurer		16,900	4,000	33,000				53,900
Buildings & Maintenance						8,500		8,500
GIS/Planning				11,000				11,000
Central Department				450,000		102,000		552,000
Courts			9,100	53,600	350			63,050
Southern Magistrate					55,000			55,000
Eastern Magistrate					70,000			70,000
Western Magistrate					56,000			56,000
Constables				2,200				2,200
Coroner			14,400	10,400				24,800
District Attorney			145,500	8,500		5,000		159,000
Prothonotary				286,496	165,000	4,000		455,496
Register & Recorder				241,750				241,750
Sheriff		38,100	-	157,500	500			196,100
Public Defender				5,000				5,000
Jail				984,700			-	984,700
Adult Probation			221,680	82,800		15,000	120,000	439,480
Offender Supervision							-	-
Juvenile Probation			57,856		3,000	200		61,056
Emergency Management			80,000	-		7,500		87,500
Gas Well Impact Fund							200,000	200,000
JC Drug & Alcohol							-	-
PA 2-1-1 Help Line							-	-
Veterans Affairs				-			-	-
Conservation District							-	-
<b>Total General Fund</b>	<b>10,624,172</b>	<b>55,000</b>	<b>648,036</b>	<b>3,123,946</b>	<b>349,850</b>	<b>142,200</b>	<b>320,000</b>	<b>15,263,204</b>
Liquid Fuels			288,520			240		288,760
Haz-Mat			10,000	17,500				27,500
C & Y			8,049,007	200,950				9,246,083
Domestic Relations			302,500	1,200		10,000	120,163	433,863
Human Services			50,000			24		50,024
Medical Trans.			1,720,920					1,720,920
Homeless Assistance			29,664					29,664
Title II			3,500					3,500
Expanded IPP/Restricted IP			177,381				39,770	217,151
Independent Living			243,165				39,919	283,084
Department of Development			-	60,924			149,534	210,458
Tourism	243,000							243,000
Gas Well Impact Fund			50,000					50,000
Records Improvement Fund				10,000				10,000
9-1-1 Fund			1,094,489			1,500		1,095,989
Drug Task/Confiscated			17,000					17,000
Offender Supervision				160,000		75		160,075
Capital Reserve			-				-	-
Debt Service (Sinking Fund)						1,780	1,694,893	1,696,673
<b>Total Special Revenue</b>	<b>243,000</b>	<b>-</b>	<b>12,036,146</b>	<b>450,574</b>	<b>-</b>	<b>13,619</b>	<b>3,040,405</b>	<b>15,783,744</b>
<b>Total All Funds</b>	<b>10,867,172</b>	<b>55,000</b>	<b>12,684,182</b>	<b>3,574,520</b>	<b>349,850</b>	<b>155,819</b>	<b>3,360,405</b>	<b>31,046,948</b>

2020  
BUDGET EXPENSE PROJECTIONS

EXPENSES	General Govtmt 4100	Govtmt 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	389,911										389,911
Elections	141,945										141,945
Voter Registration	34,840										34,840
Information Systems	146,332										146,332
Finance	189,298										189,298
Human Resources	129,564										129,564
Elected Auditors	70,541										70,541
Tax Assmt/Tax Claim	411,240										411,240
Tax Collectors	126,814										126,814
Treasurer	194,063										194,063
Courthouse	193,685										193,685
Jefferson Place	88,323										88,323
Conservation Building	41,233										41,233
GIS/Planning	62,522										62,522
Central Department	507,641										507,641
Courts		339,052									339,052
Southern Magistrate		187,470									187,470
Eastern Magistrate		171,015									171,015
Western Magistrate		190,885									190,885
Law Library		25,400									25,400
Constables		9,000									9,000
Coroner		99,712									99,712
District Attorney		617,624									617,624
Prothonotary		359,705									359,705
Register & Recorder		296,997									296,997
Sheriff		652,068									652,068
Public Defender		290,191									290,191
Jail			3,620,367								3,620,367
Adult Probation			547,918								547,918
Juvenile Probation			436,513								436,513
Emergency Management			169,443								169,443
SWA							17,000				17,000
Airport				166,000							166,000
ATA				85,896							85,896
Adult & Aging					35,000						35,000
Animal Control					1,000						1,000
MH/MR					110,050						110,050
JC Drug & Alcohol					-						-
PA 2-1-1 Help Line											-
Community Action					48,815						48,815
Veterans Affairs					104,944						104,944
Libraries						35,000					35,000
County Fair						10,000					10,000
Historical						10,000					10,000
Soil Conservation							83,937				83,937
Conservation/Development											-
Agriculture Extension							86,615				86,615
NCRPDC							7,368				7,368
Tourist /PA Wilds							1,500				1,500
Transfers to Other Funds										3,718,767	3,718,767
Total General Fund	2,727,952	3,239,119	4,774,241	251,896	299,809	55,000	196,420	-	-	3,718,767	15,263,204
Liquid Fuels				278,380							278,380
Haz-Mat			51,652								51,652
C & Y					9,246,083						9,246,083
Domestic Relations		433,863									433,863
Human Services					50,024						50,024
Medical Trans.					1,720,920						1,720,920
Homeless Assistance					29,664						29,664
Title II					3,500						3,500
Expanded IPP/RIPP			217,151								217,151
Independent Living					243,165						243,165
Department of Development							210,458				210,458
Tourism						243,000	-				243,000
Gas Well Impact Fund									200,000		200,000
Records Improvement Fund		10,000									10,000
9-1-1 Fund			1,072,037								1,072,037
Drug Task/Confiscated		17,000									17,000
Offender Supervision			192,034						120,000		312,034
Capital Reserve	223,500	67,234	126,200								416,934
County Debt Service								1,695,673			1,695,673
Total Special Revenue Funds	223,500	528,097	1,659,074	278,380	11,293,356	243,000	210,458	1,695,673	-	320,000	16,451,538
Total All Funds	2,951,452	3,767,216	6,433,315	530,276	11,593,165	298,000	406,878	1,695,673	-	4,038,767	31,714,742