

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2021

Adopted 12/17/20

**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	10,979,040	10,879,040	-	-	100,000	-
Licenses and permits	57,100	57,100	-	-	-	-
Intergovernmental Revenue	10,965,287	743,175	-	207,000	10,015,112	-
Charges for Services	3,105,169	2,633,798	-	-	471,371	-
Fines and Forfeits	407,750	407,750	-	-	-	-
Miscellaneous Receipts	94,455	91,985	-	205	2,265	-
Other Financing Sources	4,528,014	150,500	1,646,807	-	2,088,473	642,234
	-	-	-	-	-	-
Total Revenues & Other Financing Source	30,136,815	14,963,348	1,646,807	207,205	12,677,221	642,234
TOTAL REVENUES	30,136,815	14,963,348	1,646,807	207,205	12,677,221	642,234

Expenditures and Other Financing Uses

General Government - All Other	3,733,692	3,133,692	-	-	-	600,000
General Government - Judicial	3,677,937	3,220,366	-	-	457,571	-
Public safety - including corrections	6,441,742	5,011,453	-	-	1,388,055	42,234
Public Works	406,048	232,718	-	173,330	-	-
Human Services	10,092,826	352,985	-	-	9,739,841	-
Culture - Recreation	155,000	55,000	-	-	100,000	-
Conservation and Development	371,396	195,270	-	-	176,126	-
Debt Service (from Schedule B)	1,646,807	-	1,646,807	-	-	-
Miscellaneous Expenditure & Expense	150,000	150,000	-	-	-	-
Other Financing Uses	4,080,779	3,985,279	-	-	95,500	-
TOTAL EXPENDITURES	30,756,227	16,336,763	1,646,807	173,330	11,957,093	642,234

Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance	(619,412)	(1,373,415)	0	33,875	720,128	-
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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	977,764	977,764		
	Discounts	106,859	106,859		
	Plus: Penalties	68,390	68,390		
3110	Current Year's Levy - Net	9,669,713	9,669,713	-	
	Prior Year's Collections	324,327	324,327		
3130	Delinquent Levy-Net	885,000	885,000		
	Total Property Taxes	9,994,040	9,994,040	-	

	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	324,000			324,000
	Less: Uncollectibles				
	Discounts	324,000	-	-	324,000
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Hotel Taxes	324,000	-	-	324,000

	Penalties & Interest on Delinquent Taxes				
	Total Taxes	10,318,040	9,994,040	-	324,000

SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2021	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2021
General Obligation Bonds and Notes					
Electoral:					
General Obligation Bonds	2012	870,000	115,000	24,456	755,000
General Obligation Note/Jail	2015 A	8,451,145	417,534	218,818	8,033,611
General Obligation Note	2015 B	7,852,790	515,605	237,343	7,337,185
General Obligation Note	2015 C	1,338,230	77,383	40,668	1,260,847
General Obligation Note					
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		18,512,165	1,125,522	521,285	17,386,643
Total Principal and Interest					1,646,807

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2021 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 2021, 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 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 () miils 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 2021, 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 2021 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 17th day of December, 2020.

Approved: Herbert L. Bullers, Jr. Signed: [Signature]
Elected Executive Vice 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 17, 2020.

Date: 12-17-2020 Signed: [Signature]
Chief Clerk to the Commissioners

Projected Revenues

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				-		-		-
Elections				-				-
Voter Registration								-
Information Systems				40,000				40,000
Finance								-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	885,000		9,750	374,750				1,269,500
Tax Collectors 12.5 Mills	9,994,040		115,000					10,109,040
Treasurer		17,000	-	33,000				50,000
Buildings & Maintenance				48,188		8,700		56,888
GIS/Planning				11,225				11,225
Central Department				655,100		57,935		713,035
Courts			-	59,000	-			59,000
Southern Magistrate					55,000			55,000
Eastern Magistrate					73,500			73,500
Western Magistrate					65,750			65,750
Constables				2,500				2,500
Coroner			13,000	14,000				27,000
District Attorney			194,495	9,500		5,000		208,995
Prothonotary				299,185	210,000	50		509,235
Register & Recorder				272,600				272,600
Sheriff		40,100	-	214,250	500			254,850
Public Defender				6,000				6,000
Jail				492,900			-	492,900
Adult Probation			214,575	100,600		20,000		335,175
Offender Supervision							75,500	75,500
Juvenile Probation			66,355		3,000	300		69,655
Emergency Management			130,000	-		-		130,000
Gas Well Impact Fund							75,000	75,000
JC Drug & Alcohol							-	-
PA 2-1-1 Help Line								-
Veterans Affairs				1,000				1,000
Conservation District							-	-
Total General Fund	10,879,040	57,100	743,175	2,633,798	407,750	91,985	150,500	14,963,348
Liquid Fuels			207,000			205		207,205
Haz-Mat			10,000	15,500				25,500
C & Y			6,519,692	200,950			1,780,440	8,501,082
Domestic Relations			302,132	-		200	131,661	433,993
Human Services			50,000			25		50,025
Medical Trans.			1,506,993					1,506,993
Homeless Assistance			29,664					29,664
Title II			3,500					3,500
Expanded IPP/Restricted IP			160,000				29,748	189,748
Independent Living			203,206			40	39,919	243,165
Department of Development			-	69,421			106,705	176,126
Tourism	100,000							100,000
Gas Well Impact Fund			116,925					116,925
Records Improvement Fund				10,000				10,000
9-1-1 Fund			1,100,000			2,000		1,102,000
Drug Task/Confiscated			13,000					13,000
Offender Supervision				175,500		-		175,500
Capital Reserve			-				642,234	642,234
Debt Service (Sinking Fund)							1,646,807	1,646,807
Total Special Revenue	100,000	-	10,222,112	471,371	-	2,470	4,377,514	15,173,467
Total All Funds	10,979,040	57,100	10,965,287	3,105,169	407,750	94,455	4,528,014	30,136,815

2021
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	397,618										397,618
Elections	142,605										142,605
Voter Registration	25,921										25,921
Information Systems	166,925										166,925
Finance	243,883										243,883
Human Resources	76,447										76,447
Elected Auditors	60,168										60,168
Tax Assmt/Tax Claim	395,433										395,433
Tax Collectors	141,118										141,118
Treasurer	198,913										198,913
Courthouse	207,475										207,475
Jefferson Place	104,972										104,972
Conservation Building	29,273										29,273
Jail-Maint	31,934										31,934
EMA-Maint	16,970										16,970
DRO-Maint	5,000										5,000
GIS/Planning	63,222										63,222
Central Department	825,815										825,815
Courts		349,487									349,487
Southern Magistrate		194,975									194,975
Eastern Magistrate		172,305									172,305
Western Magistrate		191,749									191,749
Law Library		22,500									22,500
Constables		2,500									2,500
Coroner		106,311									106,311
District Attorney		623,325									623,325
Prothonotary		364,348									364,348
Register & Recorder		266,530									266,530
Sheriff		633,994									633,994
Public Defender		292,342									292,342
Jail			3,858,089								3,858,089
Adult Probation			593,592								593,592
Juvenile Probation			424,844								424,844
Emergency Management			134,928								134,928
SWA							17,000				17,000
Airport				140,427							140,427
ATA				92,291							92,291
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					11,000						11,000
Community Action					48,815						48,815
Veterans Affairs					147,120						147,120
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							86,965				86,965
NCRPDC							7,368				7,368
Tourist /PA Wilds											-
Miscellaneous									150,000		150,000
Transfers to Other Funds									3,985,279		3,985,279
Total General Fund	3,133,692	3,220,366	5,011,453	232,718	352,985	55,000	195,270	-	150,000	3,985,279	16,336,763
Liquid Fuels				173,330							173,330
Haz-Mat			46,037								46,037
C & Y				7,906,494							7,906,494
Domestic Relations		434,571									434,571
Human Services					50,025						50,025
Medical Trans.					1,506,993						1,506,993
Homeless Assistance					29,664						29,664
Title II					3,500						3,500
Expanded IPP/RIPP			219,507								219,507
Independent Living					243,165						243,165
Department of Development							176,126				176,126
Tourism						100,000					100,000
Gas Well Impact Fund									20,000		20,000
Records Improvement Fund		10,000									10,000
9-1-1 Fund			1,089,386								1,089,386
Drug Task/Confiscated		13,000									13,000
Offender Supervision			33,125						75,500		108,625
Capital Reserve	600,000		42,234								642,234
County Debt Service								1,646,807			1,646,807
Total Special Revenue Funds	600,000	457,571	1,430,289	173,330	9,739,841	100,000	176,126	1,646,807	-	95,500	14,419,464
Total All Funds	3,733,692	3,677,937	6,441,742	406,048	10,092,826	155,000	371,396	1,646,807	150,000	4,080,779	30,756,227