

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2022

Adopted 12/14/21

**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	11,461,001	11,286,001	-	-	175,000	-
Licenses and permits	57,150	57,150	-	-	-	-
Intergovernmental Revenue	11,522,399	765,922	-	182,000	10,574,477	-
Charges for Services	2,938,669	2,363,860	-	-	574,809	-
Fines and Forfeits	447,100	447,100	-	-	-	-
Miscellaneous Receipts	38,293	33,855	-	76	4,362	-
Other Financing Sources	3,199,993	181,000	1,225,800	-	1,793,193	-
	-	-	-	-	-	-
Total Revenues & Other Financing Source	29,664,605	15,134,888	1,225,800	182,076	13,121,841	-
TOTAL REVENUES	29,664,605	15,134,888	1,225,800	182,076	13,121,841	-
Expenditures and Other Financing Uses						
General Government - All Other	3,183,602	3,183,602	-	-	-	-
General Government - Judicial	3,736,938	3,276,769	-	-	460,169	-
Public safety - including corrections	7,007,625	5,282,579	-	-	1,725,046	-
Public Works	416,409	242,079	-	174,330	-	-
Human Services	10,923,023	369,031	-	-	10,553,992	-
Culture - Recreation	230,000	55,000	-	-	175,000	-
Conservation and Development	383,182	195,155	-	-	188,027	-
Debt Service (from Schedule B)	1,225,800	-	1,225,800	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	3,199,993	3,018,993	-	-	181,000	-
TOTAL EXPENDITURES	30,306,572	15,623,208	1,225,800	174,330	13,283,234	-
Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance	(641,967)	(488,320)	-	7,746	(161,393)	-

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 859,609,575				
	x Tax Rate 0.0125				
	=Current Year's Levy-Gross	10,745,120	10,745,120		
	Less: Uncollectibles	590,981	590,981		
	Discounts	107,451	107,451		
	Plus: Penalties	64,986	64,986		
3110	Current Year's Levy - Net	10,111,674	10,111,674	-	
3120	Prior Year's Collections	324,327	324,327		
3130	Delinquent Levy-Net	850,000	850,000		
	Total Property Taxes	11,286,001	11,286,001	-	

	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	11,610,001	11,286,001	-	324,000

SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2022	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2022
General Obligation Bonds and Notes					
Electoral:					
General Obligation Bonds	2021	17,155,000	700,000	525,800	16,455,000
General Obligation Note					
General Obligation Note					
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		17,155,000	700,000	525,800	16,455,000
Total Principal and Interest					1,225,800

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2022 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 2022, 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 transcients for the fiscal year 2022, 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 millage for all purposes () mills.

SECTION 6. That for the expenses of the County for the fiscal year 2022 the following amounts are hereby appropriated from the 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 same affects this ordinance/resolution. Passed finally by the Board of Commissioners this 14th day of December, 2021.

Approved: HERBERT L. Bullock Jr Signed: [Signature]
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 14, 2021.

Date: 12-14-2021 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				30,000				30,000
Finance								-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	850,000		9,750	372,750				1,232,500
Tax Collectors 12.5 Mills	10,436,001		115,000					10,551,001
Treasurer		17,000	-	37,600				54,600
Buildings & Maintenance				-		8,700		8,700
GIS/Planning				10,000				10,000
Central Department				420,000		-		420,000
Courts			-	64,350	-			64,350
Southern Magistrate					55,000			55,000
Eastern Magistrate					73,600			73,600
Western Magistrate					65,000			65,000
Constables				2,500				2,500
Coroner			8,000	19,000				27,000
District Attorney			197,883	9,500		5,000		212,383
Prothonotary				264,300	250,000	55		514,355
Register & Recorder				285,045				285,045
Sheriff		40,150	-	199,500	500			240,150
Public Defender				8,500				8,500
Jail				536,915			-	536,915
Adult Probation			238,934	103,900		20,000		362,834
Offender Supervision							95,000	95,000
Juvenile Probation			66,355		3,000	100		69,455
Emergency Management			130,000	-		-		130,000
Gas Well Impact Fund							86,000	86,000
JC Drug & Alcohol							-	-
PA 2-1-1 Help Line								-
Veterans Affairs					-			-
Conservation District							-	-
Total General Fund	11,286,001	57,150	765,922	2,363,860	447,100	33,855	181,000	15,134,888
Liquid Fuels			182,000			76		182,076
Haz-Mat			45,000	15,350				60,350
C & Y			5,767,250	261,550			1,507,200	7,536,000
Domestic Relations			300,500	950		200	121,719	423,369
Human Services			50,000			25		50,025
Medical Trans.			1,506,993					1,506,993
Emergency Rental Assistance			1,090,900					1,090,900
Homeless Assistance			29,664					29,664
Title II			3,500					3,500
Expanded IPP/Restricted IP			160,000				44,206	204,206
Independent Living			336,870			40		336,910
Department of Development			-	67,959			120,068	188,027
Tourism	175,000							175,000
Gas Well Impact Fund			163,000			1,075		164,075
Records Improvement Fund				10,000				10,000
R&R Improvement Fund				15,000		10		15,010
Register of Will Automation Fund				3,000		-		3,000
Prothonotary Automation Fund				11,000		100		11,100
9-1-1 Fund			1,100,000			2,900		1,102,900
Drug Task/Confiscated			13,800					13,800
Offender Supervision			7,000	190,000		12		197,012
Capital Reserve			-					-
Debt Service (Sinking Fund)							1,225,800	1,225,800
Total Special Revenue	175,000	-	10,756,477	574,809	-	4,438	3,018,993	14,529,717
Total All Funds	11,461,001	57,150	11,522,399	2,938,669	447,100	38,293	3,199,993	29,664,605

2022
BUDGET EXPENSE PROJECTIONS

EXPENSES	General Govrnmt 4100	Govrnmt 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	428,324										428,324
Elections	146,918										146,918
Voter Registration	36,614										36,614
Information Systems	244,953										244,953
Finance	233,889										233,889
Human Resources	104,154										104,154
Elected Auditors	58,573										58,573
Tax Assmt/Tax Claim	442,585										442,585
Tax Collectors	137,117										137,117
Treasurer	212,303										212,303
Courthouse	242,464										242,464
Jefferson Place	93,987										93,987
Conservation Building	33,337										33,337
DRO-Maint	5,000										5,000
GIS/Planning	64,294										64,294
Central Department	699,090										699,090
Courts		341,741									341,741
Southern Magistrate		203,405									203,405
Eastern Magistrate		151,752									151,752
Western Magistrate		180,053									180,053
Law Libray		28,700									28,700
Constables		9,000									9,000
Coroner		112,691									112,691
District Attorney		655,052									655,052
Prothonotary		403,091									403,091
Register & Recorder		248,162									248,162
Sheriff		646,868									646,868
Public Defender		296,254									296,254
Jail			3,985,663								3,985,663
Adult Probation			696,138								696,138
Juvenile Probation			450,793								450,793
Emergency Management			149,985								149,985
SWA							17,000				17,000
Airport				145,225							145,225
ATA				96,854							96,854
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					51,256						51,256
Veterans Affairs					160,725						160,725
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							7,253				7,253
Tourist /PA Wilds							-				-
Miscellaneous											-
Transfers to Other Funds										3,018,993	3,018,993
Total General Fund	3,183,602	3,276,769	5,282,579	242,079	369,031	55,000	195,155	-	-	3,018,993	15,623,208
Liquid Fuels				174,330							174,330
Haz-Mat			73,998								73,998
C & Y					7,536,000						7,536,000
Domestic Relations		423,369									423,369
Human Services					50,025						50,025
Medical Trans.					1,506,993						1,506,993
Emergency Rental Assistance					1,090,900						1,090,900
Homeless Assistance					29,664						29,664
Title II					3,500						3,500
Expanded IPP/RIPP			204,206								204,206
Independent Living					336,910						336,910
Department of Development							188,027				188,027
Tourism						175,000	-				175,000
Gas Well Impact Fund									86,000		86,000
Records Improvement Fund		10,000									10,000
R&R Improvement Fund		3,000									3,000
Register of Will Automation Fund		-									-
Prothonotary Automation Fund		10,000									10,000
9-1-1 Fund			1,414,042								1,414,042
Drug Task/Confiscated		13,800									13,800
Offender Supervision			32,800							95,000	127,800
Capital Reserve		-									-
County Debt Service								1,225,800			1,225,800
Total Special Revenue Funds	-	460,169	1,725,046	174,330	10,553,992	175,000	188,027	1,225,800	-	181,000	14,683,364
Total All Funds	3,183,602	3,736,938	7,007,625	416,409	10,923,023	230,000	383,182	1,225,800	-	3,199,993	30,306,572