

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2014

Adopted 12/17/13

**2014 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)	9,568,158	9,428,158	-	-	140,000	-
Licenses and permits	46,150	46,150	-	-	-	-
Intergovernmental Revenue	7,176,841	608,700	-	527,000	6,028,641	12,500
Charges for Services	2,335,865	1,696,965	-	-	638,900	-
Fines and Forfeits	371,500	365,500	-	-	6,000	-
Miscellaneous Receipts	37,563	33,940	1,000	100	2,473	50
Other Financing Sources	2,682,546	125,000	1,066,803	-	1,241,293	249,450
Total Revenues & Other Financing Source	22,218,623	12,304,413	1,067,803	527,100	8,057,307	262,000
TOTAL REVENUES	22,218,623	12,304,413	1,067,803	527,100	8,057,307	262,000

Expenditures and Other Financing Uses						
General Government - All Other	2,427,025	2,228,525	-	-	-	198,500
General Government - Judicial	3,399,076	2,885,184	-	-	490,392	23,500
Public safety - including corrections	5,481,408	3,986,035	-	-	1,460,373	35,000
Public Works	686,237	159,137	-	527,100	-	-
Human Services	5,746,958	326,768	-	-	5,420,190	-
Culture - Recreation	192,500	52,500	-	-	140,000	-
Conservation and Development	376,004	197,652	-	-	173,352	5,000
Debt Service (from Schedule B)	1,067,803	-	1,067,803	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	2,795,546	2,422,546	-	-	373,000	-
TOTAL EXPENDITURES	22,172,557	12,258,347	1,067,803	527,100	8,057,307	262,000

Net Change of Revenue over Expenditures (Deficit) 46,066 46,066 - - - -

Fund Balance in Accordance with GASB 54

Beginning Fund Balance January 1, 2014						
Non-Spendable						
Inventory	2,340	2,340	-	-	-	-
Prepaid Assets	93,470	93,470	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
Assigned						
General Government -	22,500	22,500	-	-	-	-
General Government - Judicial	55,500	55,500	-	-	-	-
Public safety -	135,000	135,000	-	-	-	-
Human Services	-	-	-	-	-	-
Culture - Recreation	10,500	10,500	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Capital Projects	45,500	-	-	-	-	45,500
Restricted	1,565,508		296,788	187,699	1,081,021	-
Unassigned	2,044,212	2,044,212	-	-	-	-
Total Beginning Fund Balance	3,989,826	2,363,522	296,788	187,699	1,096,317	45,500

Ending Fund Balance December 31, 2014						
Non-Spendable						
Inventory	2,340	2,340	-	-	-	-
Prepaid Assets	93,470	93,470	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
Assigned						
General Government -	27,500	27,500	-	-	-	-
General Government - Judicial	25,000	25,000	-	-	-	-
Public safety -	125,000	125,000	-	-	-	-
Capital Project	45,500	-	-	-	-	45,500
Restricted	1,565,508		296,788	187,699	1,081,021	-
Unassigned	2,136,278	2,136,278	-	-	-	-
Total Ending Fund Balance	4,035,892	2,409,588	296,788	187,699	1,096,317	45,500

Net Change in 2014 Budgeted Fund Balance (Deficit) 46,066 46,066 - - - -

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 828,296,985				
	x Tax Rate 0.0115				
	=Current Year's Levy-Gross	9,525,415	9,525,415		
	Less: Uncollectibles	800,135	800,135		
	Discounts	124,245	124,245		
	Plus: Penalties	62,122	62,122		
3110	Current Year's Levy - Net	8,663,158	8,663,158	-	
3130	Delinquent Levy-Net	765,000	765,000		
	Total Property Taxes	9,428,158	9,428,158	-	

	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	140,000			140,000
	Less: Uncollectibles				
	Discounts	140,000	-	-	140,000
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Hotel Taxes	140,000	-	-	140,000

	Penalties & Interest on Delinquent Taxes				
--	--	--	--	--	--

	Total Taxes	9,568,158	9,428,158	-	140,000
--	-------------	-----------	-----------	---	---------

SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2014	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2014
General Obligation Bonds and Notes					
Electoral:					
General Obligation Bonds	2012	2,835,000	405,000	53,934	2,430,000
General Obligation Note	2010	11,620,000	160,000	437,269	11,460,000
Bond Anticipation Notes					
Small Borrowing for Capital Purposes					
Records Improvement	2009	22,123	22,123	182	-
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	2014	-		10,000	-
Total Debt and Tax and Revenue		14,477,123	587,123	501,385	13,890,000

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2014 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 2014, as follows:
Tax rate for general purposes,

the sum of	11.5	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 2014, at the rate of (3.0) 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 2014 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 _____ day of _____,

Approved: _____ Signed: Paul Carlin
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,
2013.

Date: 12-17-13 Signed: Karen Lupton
Chief Clerk to the Commissioners

2014
Projected Revenues

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners						1,750		1,750
Elections			-	-				-
Voter Registration								-
Information Systems				30,000				30,000
Finance			-					-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	765,000		10,000	379,000				1,154,000
Tax Collectors 11.5 Mills	8,663,158		92,000					8,755,158
Treasurer		14,000		33,500				47,500
Buildings & Maintenance						10,860		10,860
GIS/Planning				17,500				17,500
Miscellaneous				175,000				175,000
Courts			64,000	31,000		200		95,200
Southern Magistrate				300	65,000			65,300
Eastern Magistrate					72,000			72,000
Western Magistrate				200	68,000			68,200
Constables				4,000				4,000
Coroner			4,400	2,000				6,400
District Attorney			139,095	2,250		3,500		144,845
Prothonotary				277,765	150,000	130		427,895
Register & Recorder				322,300				322,300
Sheriff		32,150	-	206,500	500	500		239,650
Public Defender				5,000				5,000
Jail				158,500			50,000	208,500
Adult Probation			175,849	50,650		7000	75,000	308,499
Juvenile Probation			58,356		10,000			68,356
Emergency Management			65,000	1,500		10,000		76,500
Veterans Affairs								-
Total General Fund	9,428,158	46,150	608,700	1,696,965	365,500	33,940	125,000	12,304,413
Liquid Fuels			527,000			100		527,100
Haz-Mat			16,000	19,500				35,500
C & Y			2,489,992	80,000			731,867	3,301,859
Domestic Relations			340,053	3,500			97,934	441,487
Human Services			50,000			23		50,023
Medical Trans.			1,885,644					1,885,644
Homeless Assistance			29,664					29,664
Title II			73,000					73,000
Expanded IPP/Restricted IP			214,357				41,781	256,138
Independent Living			69,331				10,669	80,000
Department of Development				119,900		100	53,352	173,352
Tourism	140,000							140,000
Gas Well Impact Fund			298,000					298,000
Records Improvement Fund				12,000			10,305	22,305
9-1-1 Fund			542,000	274,000		2,200	295,385	1,113,585
Drug Task/Confiscated			20,600		6,000			26,600
Offender Supervision				130,000		150		130,150
Capital Reserve			12,500			50	249,450	262,000
Debt Service (Sinking Fund)						1,000	1,066,803	1,067,803
Total Special Revenue	140,000	-	6,568,141	638,900	6,000	3,623	2,557,546	9,914,210
Total All Funds	9,568,158	46,150	7,176,841	2,335,865	371,500	37,563	2,682,546	22,218,623

2014
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	293,270										293,270
Elections	133,371										133,371
Voter Registration	25,132										25,132
Information Systems	75,770										75,770
Finance	191,692										191,692
Human Resources	85,798										85,798
Elected Auditors	90,438										90,438
Tax Assmt/Tax Claim	329,684										329,684
Tax Collectors	123,346										123,346
Treasurer	156,955										156,955
Courthouse	188,867										188,867
Jefferson Place	95,982										95,982
Conservation Building	19,963										19,963
GIS/Planning	69,416										69,416
Miscellaneous County	348,841										348,841
Courts		284,849									284,849
Southern Magistrate		153,216									153,216
Eastern Magistrate		160,721									160,721
Western Magistrate		169,230									169,230
Law Library		37,075									37,075
Constables		10,000									10,000
Coroner		89,052									89,052
District Attorney		519,063									519,063
Jury Commissioners		-									-
Prothonotary		321,503									321,503
Register & Recorder		253,904									253,904
Sheriff		604,876									604,876
Public Defender		281,695									281,695
Jail			2,902,127								2,902,127
Adult Probation			458,706								458,706
Juvenile Probation			465,742								465,742
Emergency Management			159,460								159,460
SWA							15,000				15,000
Airport				95,000							95,000
ATA				64,137							64,137
Adult & Aging					35,000						35,000
Animal Control					1,000						1,000
MHAR					110,050						110,050
Community Action					48,813						48,813
Veterans Affairs					131,905						131,905
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							84,465				84,465
NCRPDC							13,000				13,000
Tourist/PA Wilds						1,500					1,500
Transfers to Other Funds									2,422,546		2,422,546
Total General Fund	2,228,525	2,885,184	3,986,035	159,137	326,768	52,500	197,652	-	-	2,422,546	12,258,347
Liquid Fuels				527,100							527,100
Haz-Mat			35,500								35,500
C & Y					3,301,859						3,301,859
Domestic Relations		441,487									441,487
Human Services					50,023						50,023
Medical Trans.					1,885,644						1,885,644
Homeless Assistance					29,661						29,661
Title II					73,000						73,000
Expanded JPP/RIPP			256,138								256,138
Independent Living					80,000						80,000
Department of Development							173,352				173,352
Tourism						140,000					140,000
Gas Well Impact Fund									298,000		298,000
Records Improvement Fund		22,305									22,305
9-1-1 Fund			1,113,585								1,113,585
Drug Task/Confiscated		26,600									26,600
Offender Supervision			55,150						75,000		130,150
Capital Reserve	198,500	23,500	35,000				5,000				262,000
County Debt Service								1,067,803			1,067,803
Total Special Revenue	198,500	513,892	1,495,373	527,100	5,420,190	140,000	178,352	1,067,803	-	373,000	9,914,210
Total All Funds	2,427,025	3,399,076	5,481,408	686,237	5,746,958	192,500	376,004	1,067,803	-	2,795,546	22,172,557