

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2016

Adopted 12/18/15

**2016 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)	10,240,180	10,092,180	-	-	148,000	-
Licenses and permits	49,100	49,100	-	-	-	-
Intergovernmental Revenue	8,774,357	716,175	-	313,000	7,706,682	38,500
Charges for Services	2,210,133	1,832,685	-	-	377,448	-
Fines and Forfeits	353,793	327,500	-	-	26,293	-
Miscellaneous Receipts	50,810	47,940	850	240	1,780	-
Other Financing Sources	2,817,839	170,000	1,285,547	-	1,182,686	179,606
Total Revenues & Other Financing Source	24,496,212	13,235,580	1,286,397	313,240	9,442,889	218,106
TOTAL REVENUES	24,496,212	13,235,580	1,286,397	313,240	9,442,889	218,106

Expenditures and Other Financing Uses						
General Government - All Other	2,732,972	2,524,472	-	-	-	208,500
General Government - Judicial	3,564,676	3,104,410	-	-	450,266	10,000
Public safety - including corrections	6,004,750	4,424,135	-	-	1,550,615	30,000
Public Works	547,951	234,711	-	313,240	-	-
Human Services	6,805,284	336,353	-	-	6,468,931	-
Culture - Recreation	200,000	52,000	-	-	148,000	-
Conservation and Development	429,091	192,941	-	-	216,150	20,000
Debt Service (from Schedule B)	1,286,397	-	1,286,397	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	2,907,839	2,480,589	-	-	427,250	-
TOTAL EXPENDITURES	24,478,960	13,349,611	1,286,397	313,240	9,261,212	268,500

Net Change of Revenue over Expenditures (Deficit) 17,252 (114,031) - - 181,677 (50,394)

Fund Balance in Accordance with GASB 54

Beginning Fund Balance January 1, 2016						
Non-Spendable						
Inventory	-	-	-	-	-	-
Prepaid Assets	101,275	101,275	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
Assigned						
General Government -	82,350	82,350	-	-	-	-
General Government - Judicial	225,500	225,500	-	-	-	-
Public safety -	376,250	376,250	-	-	-	-
Human Services	265,300	265,300	-	-	-	-
Culture - Recreation	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Debt Service	413,882	225,500	-	-	-	188,382
Restricted	1,573,689	-	350,000	293,924	929,765	-
Unassigned	2,290,268	2,290,268	-	-	-	-
Total Beginning Fund Balance	5,343,810	3,566,443	350,000	293,924	945,061	188,382

Ending Fund Balance December 31, 2016						
Non-Spendable						
Inventory	-	-	-	-	-	-
Prepaid Assets	102,230	102,230	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
Assigned						
General Government -	82,350	82,350	-	-	-	-
General Government - Judicial	225,000	225,000	-	-	-	-
Public safety -	376,250	376,250	-	-	-	-
Human Services	265,300	265,300	-	-	-	-
Culture - Recreation	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Debt Service	363,488	225,500	-	-	-	137,988
Restricted	1,755,366	-	350,000	293,924	1,111,442	-
Unassigned	2,175,782	2,175,782	-	-	-	-
Total Ending Fund Balance	5,361,062	3,452,412	350,000	293,924	1,126,738	137,988

Net Change in 2016 Budgeted Fund Balance (Deficit) 17,252 (114,031) - - 181,677 (50,394)

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 839,475,680				
	x Tax Rate 0.01175				
	=Current Year's Levy-Gross	9,863,839	9,863,839		
	Less: Uncollectibles	818,699	818,699		
	Discounts	125,921	125,921		
	Plus: Penalties	62,961	62,961		
3110	Current Year's Levy - Net	8,982,180	8,982,180	-	
3130	Delinquent Levy-Net	800,000	800,000		
	Total Property Taxes	9,782,180	9,782,180	-	

	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	145,000			145,000
	Less: Uncollectibles				
	Discounts	145,000	-	-	145,000
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Hotel Taxes	145,000	-	-	145,000

	Penalties & Interest on Delinquent Taxes				
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	Total Taxes	9,927,180	9,782,180	-	145,000
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SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2016	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2016
General Obligation Bonds and Notes					
Electoral:					
General Obligation Bonds	2012	2,025,000	405,000	41,363	1,620,000
General Obligation Bonds	2010	-	-	-	-
General Obligation Note	2014	10,000,000	-	265,726	10,000,000
General Obligation Note	2015	10,000,000	240,571	216,096	9,759,429
2015 & 2016 Replace 2010	2016	1,600,000	76,829	34,313	1,523,171
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	2016	3,000,000.00	3,000,000	5,000	-
Total Debt and Tax and Revenue		26,625,000	3,722,400	562,497	22,902,601

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2016 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 2016, as follows:
Tax rate for general purposes,

the sum of	11.75 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 2016, 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 2016 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 18th day of December, 2015

Approved: _____
Elected Executive

Signed: Paul Corbin
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 18,
2015.

Date: 12-18-15

Signed: Karen Luponos
Chief Clerk to the Commissioners

2016
Projected Revenues

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				1,500		2,400		3,900
Elections				1,000				1,000
Voter Registration								-
Information Systems				36,000				36,000
Finance								-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	810,000		9,000	441,000				1,260,000
Tax Collectors 11.75 Mills	9,282,180		100,000					9,382,180
Treasurer		14,100		34,000				48,100
Buildings & Maintenance						12,600		12,600
GIS/Planning				13,000				13,000
Miscellaneous				294,000				294,000
Courts			76,000	36,000		200		112,200
Southern Magistrate				300	64,000			64,300
Eastern Magistrate					65,000			65,000
Western Magistrate					65,000			65,000
Constables				4,000				4,000
Coroner			4,000	2,700				6,700
District Attorney			149,541	6,000		4,200		159,741
Prothonotary				236,610	128,000	540		365,150
Register & Recorder				302,175				302,175
Sheriff		35,000	1,500	183,000	500	1,000		221,000
Public Defender				3,500				3,500
Jail				169,000		1,000	60,000	230,000
Adult Probation			175,778	67,900		10,000	75,000	328,678
Juvenile Probation			53,356		5,000	1,000		59,356
Emergency Management			147,000	1,000		15,000		163,000
JC Drug & Alcohol							10,000	10,000
Conservation District							25,000	25,000
Total General Fund	10,092,180	49,100	716,175	1,832,685	327,500	47,940	170,000	13,235,580
Liquid Fuels			313,000			240		313,240
Haz-Mat			15,937	26,324		30		42,291
C & Y			3,577,256	96,124			862,118	4,535,498
Domestic Relations			300,050	13,000		150	78,173	391,373
Human Services			50,000					50,000
Medical Trans.			1,645,000					1,645,000
Homeless Assistance			29,664					29,664
Title II			6,500					6,500
Expanded IPP/Restricted IP			134,944				59,914	194,858
Independent Living			173,600				28,669	202,269
Department of Development			25,000	100,000			91,150	216,150
Tourism	148,000							148,000
Gas Well Impact Fund			352,250					352,250
Records Improvement Fund				12,000				12,000
9-1-1 Fund			1,375,881			1,600	62,662	1,440,143
Drug Task/Confiscated			20,600		26,293			46,893
Offender Supervision				130,000				130,000
Capital Reserve			38,500				179,606	218,106
Debt Service (Sinking Fund)						850	1,285,547	1,286,397
Total Special Revenue	148,000	-	8,058,182	377,448	26,293	2,370	2,647,839	11,260,632
Total All Funds	10,240,180	49,100	8,774,357	2,210,133	353,793	50,810	2,817,839	24,496,212

2016
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	305,601										305,601
Elections	146,533										146,533
Voter Registration	26,699										26,699
Information Systems	164,239										164,239
Finance	266,014										266,014
Human Resources	93,134										93,134
Elected Auditors	87,893										87,893
Tax Assmt/Tax Claim	420,507										420,507
Tax Collectors	125,005										125,005
Treasurer	176,383										176,383
Courthouse	174,342										174,342
Jefferson Place	95,434										95,434
Conservation Building	34,763										34,763
Domestic Relations Bldg	23,500										23,500
GIS/Planning	66,652										66,652
Miscellaneous County	317,773										317,773
Courts		291,510									291,510
Southern Magistrate		165,342									165,342
Eastern Magistrate		175,178									175,178
Western Magistrate		173,403									173,403
Law Library		39,125									39,125
Constables		10,000									10,000
Coroner		92,710									92,710
District Attorney		565,153									565,153
Prothonotary		309,980									309,980
Register & Recorder		285,606									285,606
Sheriff		687,601									687,601
Public Defender		308,802									308,802
Jail			3,220,297								3,220,297
Adult Probation			490,641								490,641
Juvenile Probation			486,052								486,052
Emergency Management			227,145								227,145
SWA							15,000				15,000
Airport				164,000							164,000
ATA				70,711							70,711
Adult & Aging					35,000						35,000
Animal Control					1,000						1,000
MHMR					110,050						110,050
JC Drug & Alcohol					10,000						10,000
Community Action					48,813						48,813
Veterans Affairs					131,490						131,490
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							85,254				85,254
NCRPDC							7,500				7,500
Tourist/PA Wilds						1,000					1,000
Transfers to Other Funds										2,480,589	2,480,589
Total General Fund	2,524,472	3,104,410	4,424,135	234,711	336,353	52,000	192,941	-	-	2,480,589	13,349,611
Liquid Fuels				313,240							313,240
Haz-Mat			42,291								42,291
C & Y					4,535,498						4,535,498
Domestic Relations		391,373									391,373
Human Services					50,000						50,000
Medical Trans.					1,645,000						1,645,000
Homeless Assistance					29,664						29,664
Title II					6,500						6,500
Expanded IPP/RIPP			194,858								194,858
Independent Living					202,269						202,269
Department of Development							216,150				216,150
Tourism						148,000					148,000
Gas Well Impact Fund										352,250	352,250
Records Improvement Fund		12,000									12,000
9-1-1 Fund			1,258,466								1,258,466
Drug Task/Confiscated		46,893									46,893
Offender Supervision			55,000							75,000	130,000
Capital Reserve	208,500	10,000	30,000				20,000				268,500
County Debt Service								1,286,397			1,286,397
Total Special Revenue	208,500	460,266	1,580,615	313,240	6,468,931	148,000	236,150	1,286,397	-	427,250	11,129,349
Total All Funds	2,732,972	3,564,676	6,004,750	547,951	6,805,284	200,000	429,091	1,286,397	-	2,907,839	24,478,960