

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2019

Adopted 12/11/18

**2019 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)	10,607,349	10,402,349	-	-	205,000	-
Licenses and permits	55,450	55,450	-	-	-	-
Intergovernmental Revenue	11,115,213	700,562	-	288,520	10,126,131	-
Charges for Services	2,574,296	2,176,462	-	-	397,834	-
Fines and Forfeits	339,350	339,350	-	-	-	-
Miscellaneous Receipts	178,019	166,850	105	240	10,824	-
Other Financing Sources	4,517,280	150,000	1,700,100	-	920,329	1,746,851
Total Revenues & Other Financing Source	29,386,957	13,991,023	1,700,205	288,760	11,660,118	1,746,851
TOTAL REVENUES	29,386,957	13,991,023	1,700,205	288,760	11,660,118	1,746,851

Expenditures and Other Financing Uses						
General Government - All Other	3,780,697	2,710,697	-	-	-	1,070,000
General Government - Judicial	3,629,004	3,132,113	-	-	496,891	-
Public safety - including corrections	5,587,949	4,911,098	-	-	-	676,851
Public Works	4,151,384	244,000	-	278,380	3,629,004	-
Human Services	9,338,157	324,200	-	-	9,013,957	-
Culture - Recreation	294,000	51,000	-	-	243,000	-
Conservation and Development	404,056	195,052	-	-	209,004	-
Debt Service (from Schedule B)	1,700,095	-	1,700,095	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	2,391,000	2,391,000	-	-	-	-
TOTAL EXPENDITURES	31,276,342	13,959,160	1,700,095	278,380	13,591,856	1,746,851

Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance	(1,889,385)	31,863	110	10,380	(1,931,738)	-
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Est. Beginning Fund Balance January 1, 2019		625,500	150,000			
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Net Change in Revenue over Expenditures		657,363	150,110			
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Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 846,652,860				
	x Tax Rate 0.012				
	=Current Year's Levy-Gross	10,159,834	10,159,834		
	Less: Uncollectibles	507,992	507,992		
	Discounts	117,226	117,226		
	Plus: Penalties	67,732	67,732		
3110	Current Year's Levy - Net	9,602,349	9,602,349	-	
3130	Delinquent Levy-Net	800,000	800,000		
	Total Property Taxes	10,402,349	10,402,349	-	

	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	205,000			205,000
	Less: Uncollectibles				
	Discounts	205,000	-	-	205,000
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Hotel Taxes	205,000	-	-	205,000

	Penalties & Interest on Delinquent Taxes				
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	Total Taxes	10,607,349	10,402,349	-	205,000
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SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2019	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2019
General Obligation Bonds and Notes					
Electoral:					
General Obligation Bonds	2012	1,095,000	110,000	29,581	985,000
General Obligation Note/Jail	2014	9,258,473	403,528	288,515	8,854,945
General Obligation Note	2015	8,819,773	477,136	268,075	8,342,637
General Obligation Note	2016	1,488,440	76,881	46,365	1,411,559
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		20,661,686	1,067,545	632,536	19,594,141

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2019 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 2019, as follows:
Tax rate for general purposes,

the sum of	12.0 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 2019, 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;

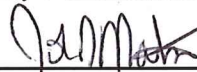
for _____ purposes, the sum of () mills on each dollar of assessed valuation
or the sum of () cents on each one hundred dollars of assessed valuation;

total millage for all purposes () mills.

SECTION 6. That for the expenses of the County for the fiscal year 2019 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 11th day of December, 2018.

Approved: _____
Elected Executive

Signed: 
Chairman of Board John D. Matson

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 11, 2018

Date: December 11, 2018

Signed: 
Chief Clerk to the Commissioners
Karen L. Lupone

**2019
Projected Revenues**

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				-		15,000		15,000
Elections				-				-
Voter Registration								-
Information Systems				25,000				25,000
Finance								-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	800,000		500	386,000				1,186,500
Tax Collectors 12.0 Mills	9,602,349		120,500					9,722,849
Treasurer		15,350	3,500	35,600				54,450
Buildings & Maintenance						9,500		9,500
GIS/Planning				19,000				19,000
Central Department				440,550		111,750		552,300
Courts			56,065	52,550	350			108,965
Southern Magistrate					60,000			60,000
Eastern Magistrate					70,500			70,500
Western Magistrate					55,000			55,000
Constables				-				-
Coroner			4,200	5,200				9,400
District Attorney			189,000	8,100		5,000		202,100
Prothonotary				300,662	150,000	2,500		453,162
Register & Recorder				280,350				280,350
Sheriff		40,100	-	138,500	500			179,100
Public Defender				4,500				4,500
Jail				388,500			139,000	527,500
Adult Probation			188,941	90,700		15,500		295,141
Juvenile Probation			57,856		3,000	100		60,956
Emergency Management			80,000	1,250		7,500		88,750
JC Drug & Alcohol								-
PA 2-1-1 Help Line							11,000	11,000
Veterans Affairs				-				-
Conservation District							-	-
Total General Fund	10,402,349	55,450	700,562	2,176,462	339,350	166,850	150,000	13,991,023
Liquid Fuels			288,520			240		288,760
Haz-Mat			12,000	26,500		30		38,530
C & Y			6,417,803	142,046			650,000	7,209,849
Domestic Relations			302,500	4,700		9,000	84,012	400,212
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				63,901	241,282
Independent Living			-				-	-
Department of Development			20,000	66,588			122,416	209,004
Tourism	243,000							243,000
Gas Well Impact Fund			254,700					254,700
Records Improvement Fund				10,000				10,000
9-1-1 Fund			1,117,835			1,800		1,119,635
Drug Task/Confiscated			19,828					19,828
Offender Supervision				148,000		120		148,120
Capital Reserve			-				1,746,851	1,746,851
Debt Service (Sinking Fund)						105	1,700,100	1,700,205
Total Special Revenue	243,000	-	10,414,651	397,834	-	11,319	4,367,280	15,434,084
Total All Funds	10,645,349	55,450	11,115,213	2,574,296	339,350	178,169	4,517,280	29,425,107

2019
BUDGET EXPENSE PROJECTIONS

EXPENSES	General Governmt 4100	Governmt 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	495,770										495,770
Elections	144,857										144,857
Voter Registration	25,220										25,220
Information Systems	166,376										166,376
Finance	229,730										229,730
Human Resources	107,213										107,213
Elected Auditors	59,770										59,770
Tax Assmt/Tax Claim	379,644										379,644
Tax Collectors	142,585										142,585
Treasurer	182,712										182,712
Courthouse	190,050										190,050
Jefferson Place	88,241										88,241
Conservation Building	41,198										41,198
GIS/Planning	60,291										60,291
Central Department	397,040										397,040
Courts		332,266									332,266
Southern Magistrate		177,731									177,731
Eastern Magistrate		186,885									186,885
Western Magistrate		174,117									174,117
Law Library		35,800									35,800
Constables		7,000									7,000
Coroner		137,484									137,484
District Attorney		582,199									582,199
Prothonotary		348,699									348,699
Register & Recorder		251,792									251,792
Sheriff		614,008									614,008
Public Defender		284,132									284,132
Jail			3,775,971								3,775,971
Adult Probation			529,814								529,814
Juvenile Probation			431,866								431,866
Emergency Management			173,447								173,447
SWA							17,000				17,000
Airport			-	166,000							166,000
ATA				78,000							78,000
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					118,335						118,335
Libraries						35,000					35,000
County Fair						6,000					6,000
Historical						10,000					10,000
Soil Conservation							83,937				83,937
Conservation/Development											-
Agriculture Extension							86,615				86,615
NCRPDC				-	-		7,500				7,500
Tourist /PA Wilds							-				-
Transfers to Other Funds										2,391,000	2,391,000
Total General Fund	2,710,697	3,132,113	4,911,098	244,000	324,200	51,000	195,052	-	-	2,391,000	13,959,160
Liquid Fuels				278,380							278,380
Haz-Mat			36,010								36,010
C & Y					7,209,849						7,209,849
Domestic Relations		400,212									400,212
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			241,282								241,282
Independent Living											-
Department of Development							209,004				209,004
Tourism						243,000	-				243,000
Gas Well Impact Fund									254,700		254,700
Records Improvement Fund		10,000									10,000
9-1-1 Fund			1,072,037								1,072,037
Drug Task/Confiscated		19,828									19,828
Offender Supervision			59,350							100,000	159,350
Capital Reserve	1,070,000	66,851	610,000								1,746,851
County Debt Service								1,700,095			1,700,095
Total Special Revenue Fund	1,070,000	496,891	2,018,679	278,380	9,013,957	243,000	209,004	1,700,095	-	354,700	15,384,706
Total All Funds	3,780,697	3,629,004	6,929,777	522,380	9,338,157	294,000	404,056	1,700,095	-	2,745,700	29,343,866