

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

**ANNUAL BUDGET REPORT**

**2023**

Adopted 12/20/22

**Budget Summary - All Budgeted Funds  
Schedule A**

<b>Classification</b>	<b>Total All Budgeted Funds</b>	<b>General Fund</b>	<b>Debt Service</b>	<b>Liquid Fuels Tax Fund</b>	<b>Other Special Revenue Funds</b>	<b>Capital Projects</b>
<b>Revenues and Other Financing Sources</b>						
Taxes	11,489,091	11,289,091	-	-	200,000	-
Licenses and permits	57,200	57,200	-	-	-	-
Intergovernmental Revenue	12,877,531	845,606	-	195,000	11,836,925	-
Charges for Services	2,633,793	2,211,668	-	-	422,125	-
Fines and Forfeits	377,100	377,100	-	-	-	-
Miscellaneous Receipts	69,492	62,300	-	70	7,122	-
Other Financing Sources	3,863,052	173,500	1,229,800	-	2,209,752	250,000
	-	-	-	-	-	-
<b>Total Revenues &amp; Other Financing Source</b>	<b>31,367,259</b>	<b>15,016,465</b>	<b>1,229,800</b>	<b>195,070</b>	<b>14,675,924</b>	<b>250,000</b>
<b>TOTAL REVENUES</b>	<b>31,367,259</b>	<b>15,016,465</b>	<b>1,229,800</b>	<b>195,070</b>	<b>14,675,924</b>	<b>250,000</b>

**Expenditures and Other Financing Uses**

General Government - All Other	3,702,256	3,447,256	-	-	-	255,000
General Government - Judicial	4,068,076	3,551,714	-	-	516,362	-
Public safety - including corrections	8,388,824	5,622,699	-	-	1,666,125	1,100,000
Public Works	374,058	192,658	-	181,400	-	-
Human Services	12,614,380	394,688	-	-	12,219,692	-
Culture - Recreation	255,000	55,000	-	-	200,000	-
Conservation and Development	342,392	130,707	-	-	211,685	-
Debt Service (from Schedule B)	1,229,800	-	1,229,800	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	3,863,052	3,689,552	-	-	173,500	-
<b>TOTAL EXPENDITURES</b>	<b>34,837,838</b>	<b>17,084,274</b>	<b>1,229,800</b>	<b>181,400</b>	<b>14,987,364</b>	<b>1,355,000</b>

<b>Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance</b>	<b>(3,470,579)</b>	<b>(2,067,809)</b>	<b>-</b>	<b>13,670</b>	<b>(311,440)</b>	<b>(1,105,000)</b>
<b>Fund Balance</b>	<b>3,484,249</b>	<b>2,067,809</b>			<b>311,440</b>	<b>1,105,000</b>
<b>Net Change of Revenue over Expenditures (Deficit) After use of Fund Balance</b>	<b>13,670</b>	<b>-</b>	<b>-</b>	<b>13,670</b>	<b>-</b>	<b>-</b>

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	<b>Real Property Tax</b>				
	Assessment 869,856,795				
	x Tax Rate 0.0125				
	=Current Year's Levy-Gross	10,873,210	10,873,210		
	Less: Uncollectibles	815,491	815,491		
	Discounts	108,732	108,732		
	Plus: Penalties	56,968	56,968		
3110	Current Year's Levy - Net	10,005,955	10,005,955	-	
	Prior Year's Collections	303,373	303,373		
3130	Delinquent Levy-Net	725,000	725,000		
	<b>Total Property Taxes</b>	<b>11,034,328</b>	<b>11,034,328</b>	-	

	<b>Per Capita Taxes</b>				
	Assessment				
	x Tax Rate				
	=Current Year's Levy-Gross				
	Less: Uncollectibles				
	Discounts				
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	<b>Total Per Capita Taxes</b>				

	<b>Personal Property Taxes</b>				
	Assessment				
	x Tax Rate				
	=Current Year's Levy-Gross				
	Less: Uncollectibles				
	Discounts				
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	<b>Total Personal Property Taxes</b>				

	<b>Hotel Taxes</b>				
	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				
	<b>Total Hotel Taxes</b>	<b>324,000</b>	<b>-</b>	<b>-</b>	<b>324,000</b>

	Penalties & Interest on Delinquent Taxes				
	<b>Total Taxes</b>	<b>11,358,328</b>	<b>11,034,328</b>	<b>-</b>	<b>324,000</b>

SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2023	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2023
<b>General Obligation Bonds and Notes</b>					
<b>Electoral:</b>					
General Obligation Bonds	2021	16,455,000	725,000	504,800	15,730,000
General Obligation Note					
General Obligation Note					
General Obligation Note					
General Obligation Note					
<b>Bond Anticipation Notes</b>					
<b>Small Borrowing for Capital Purposes</b>					-
<b>Unfunded Debt</b>					-
<b>Total General Obligation Debt</b>					
<b>Revenue Bonds and Notes</b>					
<b>Electoral:</b>					-
Guaranteed Revenue Bonds					
<b>Non-Electoral</b>					
<b>Total Revenue Debt</b>					
<b>Lease Rental Debt</b>					
<b>Total Lease Rental Debt</b>					
<b>Total Debt</b>					
<b>Tax and Revenue Anticipation Notes</b>					-
<b>Anticipation Notes</b>					
<b>Total Debt and Tax and Revenue</b>		16,455,000	725,000	504,800	15,730,000
<b>Total Principal and Interest</b>					1,229,800

# TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2023 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 2023, 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 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 2023, 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 2023 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 20th day of December, 2022.

Approved: [Signature]  
Elected Executive

Signed: \_\_\_\_\_  
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 20, 2022.

Date: 12-20-2022

Signed: [Signature]  
Chief Clerk to the Commissioners

2023

Projected Revenues

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				-		20,000		20,000
Elections			3,501	-				3,501
Voter Registration								-
Information Systems				38,000				38,000
Finance								-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	725,000		10,500	580,700				1,316,200
Tax Collectors 12.5 Mills	10,564,091		115,000					10,679,091
Treasurer		17,100	4,500	28,000				49,600
Buildings & Maintenance				-		8,000		8,000
GIS/Planning				15,000				15,000
Central Department				320,000		-		320,000
Courts			53,060	50,000	-			103,060
Southern Magistrate					45,000			45,000
Eastern Magistrate					55,100			55,100
Western Magistrate					60,000			60,000
Constables				2,500				2,500
Coroner			5,000	17,000				22,000
District Attorney			179,972	13,400		7,000		200,372
Prothonotary				253,008	215,000	200		468,208
Register & Recorder				296,745				296,745
Sheriff		40,100	-	190,500	-			230,600
Public Defender				1,000		6,000		7,000
Jail				311,415		1,000	-	312,415
Adult Probation			228,934	94,400		20,000		343,334
Offender Supervision							87,500	87,500
Juvenile Probation			63,355		2,000	100		65,455
Emergency Management			128,000	-		-		128,000
Gas Well Impact Fund							86,000	86,000
Opioids Settlement			53,784				-	53,784
JC Drug & Alcohol							-	-
PA 2-1-1 Help Line							-	-
Veterans Affairs				-			-	-
Conservation District							-	-
<b>Total General Fund</b>	<b>11,289,091</b>	<b>57,200</b>	<b>845,606</b>	<b>2,211,668</b>	<b>377,100</b>	<b>62,300</b>	<b>173,500</b>	<b>15,016,465</b>
Liquid Fuels			195,000			70		195,070
Haz-Mat			12,000	14,800				26,800
C & Y			7,404,431	102,480			1,877,227	9,384,138
Domestic Relations			300,500	675		1,800	168,467	471,442
Human Services			50,000			10		50,010
Medical Trans.			1,578,330			1500		1,579,830
Emergency Rental Assistance			1,038,500					
Homeless Assistance			29,664					29,664
Title II			3,500					3,500
IPP/Restricted IP			160,000				21,543	181,543
Independent Living			134,000			50	-	134,050
Department of Development			-	69,170			142,515	211,685
Tourism	200,000							200,000
Gas Well Impact Fund			262,000			370		262,370
Records Improvement Fund				10,000				10,000
R&R Improvement Fund				16,000		7		16,007
Register of Will Automation Fund				3,000		-		3,000
Prothonotary Automation Fund				11,000		-		11,000
9-1-1 Fund			850,000			3,250		853,250
Drug Task/Confiscated			14,000	20,000		125		34,125
Offender Supervision				175,000		10		175,010
Capital Reserve			-				250,000	250,000
Debt Service (Sinking Fund)							1,229,800	1,229,800
<b>Total Special Revenue</b>	<b>200,000</b>	<b>-</b>	<b>12,031,925</b>	<b>422,125</b>	<b>-</b>	<b>7,192</b>	<b>3,689,552</b>	<b>16,350,794</b>
<b>Total All Funds</b>	<b>11,489,091</b>	<b>57,200</b>	<b>12,877,531</b>	<b>2,633,793</b>	<b>377,100</b>	<b>69,492</b>	<b>3,863,052</b>	<b>31,367,259</b>

2023  
BUDGET EXPENSE PROJECTIONS

EXPENSES	General	Govemnt	Public Safety	Public Works	Human Services	Culture	Conserv &	Debt Service	Misc. Expense	Other Financing	Totals
	Govemnt 4100	Judicial 4180	4200	4300	4400	Recreation 4500	Developmt 4600	4700	4800	Uses 4900	
Commissioners	538,356										538,356
Elections	159,426										159,426
Voter Registration	37,766										37,766
Information Systems	180,988										180,988
Finance	294,052										294,052
Human Resources	127,368										127,368
Elected Auditors	59,277										59,277
Tax Assmt/Tax Claim	483,899										483,899
Tax Collectors	145,218										145,218
Treasurer	229,482										229,482
Courthouse	230,293										230,293
Jefferson Place	102,894										102,894
Conservation Building	22,811										22,811
DRO-Maint	6,150										6,150
GIS/Planning	67,036										67,036
Central Department	762,240										762,240
Courts		365,865									365,865
Southern Magistrate		218,471									218,471
Eastern Magistrate		164,090									164,090
Western Magistrate		213,056									213,056
Law Library		28,700									28,700
Constables		15,000									15,000
Coroner		114,750									114,750
District Attorney		722,795									722,795
Prothonotary		433,133									433,133
Register & Recorder		338,416									338,416
Sheriff		633,823									633,823
Public Defender		303,615									303,615
Jail			4,333,667								4,333,667
Adult Probation			726,626								726,626
Juvenile Probation			363,250								363,250
Emergency Management			199,156								199,156
SWA							17,000				17,000
Airport			-		91,000						91,000
ATA				101,658							101,658
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					186,382						186,382
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							21,850				21,850
NCRPDC							7,920				7,920
Tourist/PA Wilds											-
Miscellaneous											-
Transfers to Other Funds										3,689,552	3,689,552
<b>Total General Fund</b>	<b>3,447,256</b>	<b>3,551,714</b>	<b>5,622,699</b>	<b>192,658</b>	<b>394,688</b>	<b>55,000</b>	<b>130,707</b>	<b>-</b>	<b>-</b>	<b>3,689,552</b>	<b>17,084,274</b>
Liquid Fuels				181,400							181,400
Haz-Mat			49,339								49,339
C & Y					9,384,138						9,384,138
Domestic Relations		471,442									471,442
Human Services					50,010						50,010
Medical Trans.					1,579,830						1,579,830
Emergency Rental Assistance					1,038,500						1,038,500
Homeless Assistance					29,664						29,664
Title II					3,500						3,500
Expanded IPP/RIPP			181,543								181,543
Independent Living					134,050						134,050
Department of Development							211,685				211,685
Tourism						200,000					200,000
Gas Well Impact Fund										86,000	86,000
Records Improvement Fund		10,000									10,000
R&R Improvement Fund		10,420									10,420
Register of Will Automation Fund		500									500
Prothonotary Automation Fund		10,000									10,000
9-1-1 Fund			1,392,868								1,392,868
Drug Task/Confiscated		14,000									14,000
Offender Supervision			42,375							87,500	129,875
Capital Reserve	255,000	-	1,100,000								1,355,000
County Debt Service								1,229,800			1,229,800
<b>Total Special Revenue Funds</b>	<b>255,000</b>	<b>516,362</b>	<b>2,766,125</b>	<b>181,400</b>	<b>12,219,692</b>	<b>200,000</b>	<b>211,685</b>	<b>1,229,800</b>	<b>-</b>	<b>173,500</b>	<b>17,753,564</b>
<b>Total All Funds</b>	<b>3,702,256</b>	<b>4,068,076</b>	<b>8,388,824</b>	<b>374,058</b>	<b>12,614,380</b>	<b>255,000</b>	<b>342,392</b>	<b>1,229,800</b>	<b>-</b>	<b>3,863,052</b>	<b>34,837,838</b>