

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2024

Presented 11/22/2023

**2024 Budget Summary - All Budgeted Funds
Schedule A**

| Classification | Total of All Budgeted Funds | General Fund | Debt Service Fund | Liquid Fuels Tax Fund | Other Special Revenue Funds | Capital Projects |
|---|-----------------------------------|--------------------|----------------------|--------------------------|--------------------------------------|---------------------|
| Revenues and Other Financing Sources | | | | | | |
| Taxes (from Schedule C) | 11,236,929 | 11,021,929 | - | - | 215,000 | - |
| Licenses and permits | 57,200 | 57,200 | - | - | - | - |
| Intergovernmental Revenue | 15,108,465 | 641,711 | - | 240,000 | 14,226,754 | - |
| Charges for Services | 2,235,238 | 1,795,468 | - | - | 439,770 | - |
| Fines and Forfeits | 425,650 | 425,650 | - | - | - | - |
| Miscellaneous Receipts | 86,328 | 64,820 | - | - | 21,508 | - |
| Other Financing Sources | 2,474,389 | - | 1,228,050 | - | 1,146,339 | 100,000 |
| TOTAL REVENUES | 31,624,199 | 14,006,778 | 1,228,050 | 240,000 | 16,049,371 | 100,000 |
| Expenditures and Other Financing Uses | | | | | | |
| General Government - All Other | 3,814,866 | 3,569,866 | - | - | 10,000 | 235,000 |
| General Government - Judicial | 3,988,404 | 3,510,318 | - | - | 478,086 | - |
| Public safety - including corrections | 8,058,336 | 6,020,352 | - | - | 1,687,984 | 350,000 |
| Public Works | 349,387 | 109,387 | - | 240,000 | - | - |
| Human Services | 13,999,440 | 353,397 | - | - | 13,646,043 | - |
| Culture - Recreation | 225,041 | 55,000 | - | - | 170,041 | - |
| Conservation and Development | 410,658 | 196,820 | - | - | 213,838 | - |
| Debt Service (from Schedule B) | 1,228,050 | - | 1,228,050 | - | - | - |
| Other Financing Uses | 2,474,389 | 2,474,389 | - | - | - | - |
| TOTAL EXPENDITURES | 34,548,571 | 16,289,529 | 1,228,050 | 240,000 | 16,205,992 | 585,000 |
| Net Change of Revenue over Expenditures (Deficit) Before Use of Fund Balance | (2,924,372) | (2,282,751) | - | - | (156,621) | (485,000) |
| FUND BALANCE | 2,924,372 | 2,282,751 | - | - | 156,621 | 485,000 |
| Net Change of Revenue over Expenditures (Deficit) After Use of Fund Balance | - | - | - | - | - | - |

2024 Schedule C

| Acct Number | Classification | Total All Funds | General Fund | Debt Service | Other Funds |
|-------------|-----------------------------|-------------------|-------------------|--------------|-------------|
| | Real Property Tax | | | | |
| | Assessment 877,886,185 | | | | |
| | x Tax Rate 0.0125 | | | | |
| | =Current Year's Levy-Gross | 10,973,577 | 10,973,577 | | |
| | Less: Uncollectibles | 823,018 | 823,018 | | |
| | Discounts | 186,551 | 186,551 | | |
| | Plus: Penalties | 32,921 | 32,921 | | |
| 3110 | Current Year's Levy - Net | 9,996,929 | 9,996,929 | | |
| 3120 | Prior Year Collections | 325,000 | 325,000 | | |
| 3130 | Delinquent Levy-Net | 700,000 | 700,000 | | |
| | Total Property Taxes | 11,021,929 | 11,021,929 | | |

| | | | | | |
|------|-------------------------------|--|--|--|--|
| | 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 | 215,000 | | | 215,000 |
| | Less: Uncollectibles | | | | |
| | Discounts | 215,000 | | | 215,000 |
| 3110 | Current Year's Levy - Net | | | | |
| | | | | | |
| 3130 | Delinquent Levy-Net | | | | |
| | Total Hotel Taxes | 215,000 | | | 215,000 |

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

| | | | | | |
|--|--------------------|-------------------|-------------------|----------|----------------|
| | Total Taxes | 11,236,929 | 11,021,929 | - | 215,000 |
|--|--------------------|-------------------|-------------------|----------|----------------|

2024 Schedule B

| PURPOSE | Year of Issue | Outstanding January 1, 2024 | Principal to be Paid During Year | Interest to be Paid During Year | Outstanding December 31, 2024 |
|---|----------------------|------------------------------------|---|--|--------------------------------------|
| General Obligation Bonds and Notes | | | | | |
| Electoral: | | | | | |
| General Obligation Bonds | 2021 | 15,730,000 | 745,000 | 483,050 | 14,985,000 |
| 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 | | 15,730,000 | 745,000 | 483,050 | 14,985,000 |
| | | | | | |
| | | | | | |

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year **2024** 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 **2024**, 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 **2024**, 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 **2024** 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: _____
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 this _____ day of _____, _____.

Date: _____ Signed: _____
Chief Clerk to the Commissioners

2024 Budget Revenues by Category

| REVENUES | Taxes | License & Permits | Inter-government | Charge for Service | Fines | Interest, Rents, Misc | Interfund Transfers | Totals |
|----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------|-----------------------|---------------------|-------------------|
| Commissioners | | | | | | 50,000 | | 50,000 |
| Tax Assmt/Claims | 700,000 | | 10,500 | 397,000 | | | | 1,107,500 |
| Tax Collectors 12.5 Mills | 10,321,929 | | 115,000 | | | | | 10,436,929 |
| Treasurer | | 17,100 | 4,500 | 26,600 | | | | 48,200 |
| Buildings & Maintenance | | | | | | 8,820 | | 8,820 |
| GIS/Planning | | | | 15,000 | | | | 15,000 |
| Courts | | | 45,500 | 51,000 | | | | 96,500 |
| Southern Magistrate | | | | | 45,000 | | | 45,000 |
| Eastern Magistrate | | | | | 55,000 | | | 55,000 |
| Western Magistrate | | | | | 60,000 | | | 60,000 |
| Coroner | | | 8,000 | 17,500 | | | | 25,500 |
| District Attorney | | | 42,500 | 22,000 | | | | 64,500 |
| Prothonotary | | | | 314,993 | 263,250 | 6,000 | | 584,243 |
| Register & Recorder | | | | 277,375 | | | | 277,375 |
| Sheriff | | 40,100 | | 180,000 | 400 | | | 220,500 |
| Public Defender | | | | 14,000 | | | | 14,000 |
| Jail | | | | 334,000 | | | | 334,000 |
| Adult Probation | | | 197,934 | 145,900 | | | | 343,834 |
| Juvenile Probation | | | 50,356 | 100 | 2,000 | | | 52,456 |
| Emergency Management | | | 69,000 | | | | | 69,000 |
| Opioid Settlement | | | 98,421 | | | | | 98,421 |
| Total General Fund | 11,021,929 | 57,200 | 641,711 | 1,795,468 | 425,650 | 64,820 | - | 14,006,778 |
| Liquid Fuels | | | 240,000 | | | | | 240,000 |
| Haz-Mat | | | 10,300 | 11,150 | | | | 21,450 |
| C & Y | | | 10,411,384 | 102,000 | | | 1,094,665 | 11,608,049 |
| Domestic Relations | | | 284,250 | 450 | | 10,000 | | 294,700 |
| Human Services | | | 50,000 | | | | | 50,000 |
| Medical Trans. | | | 1,578,330 | | | 1500 | | 1,579,830 |
| Homeless Assistance | | | 29,664 | | | | | 29,664 |
| Title II | | | 3,500 | | | | | 3,500 |
| Expanded IPP/Restricted IP | | | 160,000 | | | | | 160,000 |
| Independent Living | | | 323,326 | | | | 51,674 | 375,000 |
| Department of Development | | | | 107,170 | | | | 107,170 |
| Tourism | 215,000 | | | | | | | 215,000 |
| Gas Well Impact Fund | | | 262,000 | | | | | 262,000 |
| R & R Improvement | | | | 16,000 | | 8 | | 16,008 |
| Register of Will Auto Fund | | | | 3,000 | | | | 3,000 |
| 9-1-1 Fund | | | 1,100,000 | | | 10,000 | | 1,110,000 |
| Drug Task/Confiscated | | | 14,000 | | | | | 14,000 |
| Offender Supervision | | | | 200,000 | | | | 200,000 |
| Capital Reserve | | | | | | | 100,000 | 100,000 |
| Debt Service (Sinking Fund) | | | | | | | 1,228,050 | 1,228,050 |
| Total Special Revenue | 215,000 | - | 14,466,754 | 439,770 | - | 21,508 | 2,474,389 | 17,617,421 |
| Total All Funds | 11,236,929 | 57,200 | 15,108,465 | 2,235,238 | 425,650 | 86,328 | 2,474,389 | 31,624,199 |

2024 Budget Expense by Classification

| EXPENSES | General Govrnmnt 4100 | Govrnmnt Judicial 4180 | Public Safety 4200 | Public Works 4300 | Human Services 4400 | Culture Recreation 4500 | Conserv & Developmt 4600 | Debt Service 4700 | Other Financing Uses 4900 | Totals |
|--------------------------------|-----------------------------|------------------------------|-----------------------|-------------------------|---------------------------|-------------------------------|--------------------------------|----------------------|---------------------------------|-------------------|
| Commissioners | 856,628 | | | | | | | | | 856,628 |
| Elections | 173,726 | | | | | | | | | 173,726 |
| Voter Registration | 29,073 | | | | | | | | | 29,073 |
| Information Systems | 258,050 | | | | | | | | | 258,050 |
| Finance | 518,842 | | | | | | | | | 518,842 |
| Human Resources | 264,610 | | | | | | | | | 264,610 |
| Elected Auditors | 63,045 | | | | | | | | | 63,045 |
| Tax Assmt/Tax Claim | 462,283 | | | | | | | | | 462,283 |
| Tax Collectors | 151,911 | | | | | | | | | 151,911 |
| Treasurer | 212,314 | | | | | | | | | 212,314 |
| Building & Maintenance | 506,882 | | | | | | | | | 506,882 |
| GIS | 72,502 | | | | | | | | | 72,502 |
| Courts | | 375,802 | | | | | | | | 375,802 |
| Southern Magistrate | | 231,220 | | | | | | | | 231,220 |
| Eastern Magistrate | | 170,565 | | | | | | | | 170,565 |
| Western Magistrate | | 169,687 | | | | | | | | 169,687 |
| Law Library | | 35,500 | | | | | | | | 35,500 |
| Coroner | | 140,718 | | | | | | | | 140,718 |
| District Attorney | | 725,832 | | | | | | | | 725,832 |
| Prothonotary | | 379,691 | | | | | | | | 379,691 |
| Register & Recorder | | 254,408 | | | | | | | | 254,408 |
| Sheriff | | 702,092 | | | | | | | | 702,092 |
| Public Defender | | 324,803 | | | | | | | | 324,803 |
| Jail | | | 4,588,649 | | | | | | | 4,588,649 |
| Adult Probation | | | 692,577 | | | | | | | 692,577 |
| Juvenile Probation | | | 448,121 | | | | | | | 448,121 |
| Emergency Management | | | 200,005 | | | | | | | 200,005 |
| Solid Waste Authority | | | | | | | 17,000 | | | 17,000 |
| Airports | | | 91,000 | | | | | | | 91,000 |
| ATA | | | | 109,387 | | | | | | 109,387 |
| Area Agency on Aging | | | | | 35,000 | | | | | 35,000 |
| Animal Control | | | | | 1,000 | | | | | 1,000 |
| MH/MR | | | | | 99,400 | | | | | 99,400 |
| Community Action | | | | | 70,000 | | | | | 70,000 |
| Veterans Affairs | | | | | 147,997 | | | | | 147,997 |
| Libraries | | | | | | 35,000 | | | | 35,000 |
| County Fair | | | | | | 10,000 | | | | 10,000 |
| Historical | | | | | | 10,000 | | | | 10,000 |
| Soil Conservation | | | | | | | 83,937 | | | 83,937 |
| Agriculture Extension | | | | | | | 86,965 | | | 86,965 |
| NCRPDC | | | | | | | 8,918 | | | 8,918 |
| Transfers to Other Funds | | | | | | | | | 2,474,389 | 2,474,389 |
| Total General Fund | 3,569,866 | 3,510,318 | 6,020,352 | 109,387 | 353,397 | 55,000 | 196,820 | - | 2,474,389 | 16,289,529 |
| Liquid Fuels | | | | 240,000 | | | | | | 240,000 |
| Haz-Mat | | | 59,730 | | | | | | | 59,730 |
| Children & Youth | | | | | 11,608,049 | | | | | 11,608,049 |
| Domestic Relations | | 464,086 | | | | | | | | 464,086 |
| Human Services | | | | | 50,000 | | | | | 50,000 |
| Medical Trans. | | | | | 1,579,830 | | | | | 1,579,830 |
| Homeless Assistance | | | | | 29,664 | | | | | 29,664 |
| Title II | | | | | 3,500 | | | | | 3,500 |
| Expanded IPP/RIPP | | | 228,945 | | | | | | | 228,945 |
| Independent Living | | | | | 375,000 | | | | | 375,000 |
| Department of Development | | | | | | | 213,838 | | | 213,838 |
| Tourism | | | | | | 170,041 | | | | 170,041 |
| Records Improvement Fund | 10,000 | | | | | | | | | 10,000 |
| 9-1-1 Fund | | | 1,359,684 | | | | | | | 1,359,684 |
| Drug Task/Confiscated | | 14,000 | | | | | | | | 14,000 |
| Offender Supervision | | | 39,625 | | | | | | | 39,625 |
| Capital Reserve | | | | | | | | | 585,000 | 585,000 |
| County Debt Service | | | | | | | | 1,228,050 | | 1,228,050 |
| Total Special Rev Funds | 10,000 | 478,086 | 1,687,984 | 240,000 | 13,646,043 | 170,041 | 213,838 | 1,228,050 | 585,000 | 18,259,042 |
| Total All Funds | 3,579,866 | 3,988,404 | 7,708,336 | 349,387 | 13,999,440 | 225,041 | 410,658 | 1,228,050 | 3,059,389 | 34,548,571 |