

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2021

Presented 11/24/20

**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	10,979,040	10,879,040	-	-	100,000	-
Licenses and permits	57,100	57,100	-	-	-	-
Intergovernmental Revenue	10,965,287	743,175	-	207,000	10,015,112	-
Charges for Services	3,105,169	2,633,798	-	-	471,371	-
Fines and Forfeits	407,750	407,750	-	-	-	-
Miscellaneous Receipts	94,455	91,985	-	205	2,265	-
Other Financing Sources	3,149,620	150,500	846,807	-	1,510,079	642,234
	-	-	-	-	-	-
Total Revenues & Other Financing Source	28,758,421	14,963,348	846,807	207,205	12,098,827	642,234
TOTAL REVENUES	28,758,421	14,963,348	846,807	207,205	12,098,827	642,234
Expenditures and Other Financing Uses						
General Government - All Other	3,704,327	3,104,327	-	-	-	600,000
General Government - Judicial	3,736,452	3,278,881	-	-	457,571	-
Public safety - including corrections	6,435,333	4,987,095	-	-	1,406,004	42,234
Public Works	406,048	232,718	-	173,330	-	-
Human Services	10,093,012	353,171	-	-	9,739,841	-
Culture - Recreation	155,000	55,000	-	-	100,000	-
Conservation and Development	387,012	195,270	-	-	191,742	-
Debt Service (from Schedule B)	846,807	-	846,807	-	-	-
Miscellaneous Expenditure & Expense	150,000	150,000	-	-	-	-
Other Financing Uses	2,702,386	2,606,886	-	-	95,500	-
TOTAL EXPENDITURES	28,616,377	14,963,348	846,807	173,330	11,990,658	642,234
Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance	142,044	-	-	33,875	108,169	-

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 854,875,730				
	x Tax Rate 0.0125				
	=Current Year's Levy-Gross	10,685,947	10,685,947		
	Less: Uncollectibles	977,764	977,764		
	Discounts	106,859	106,859		
	Plus: Penalties	68,390	68,390		
3110	Current Year's Levy - Net	9,669,713	9,669,713	-	
3130	Delinquent Levy-Net	885,000	885,000		
	Total Property Taxes	10,554,713	10,554,713	-	

	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	324,000			324,000
	Less: Uncollectibles				
	Discounts	324,000	-	-	324,000
3110	Current Year's Levy - Net				
3130	Delinquent Levy-Net				
	Total Hotel Taxes	324,000	-	-	324,000

	Penalties & Interest on Delinquent Taxes				
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	Total Taxes	10,878,713	10,554,713	-	324,000
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TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2021 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 2021, 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 2021, 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 2021 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 _____, _____.

Date: _____ Signed: _____
Chief Clerk to the Commissioners

Projected Revenues

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				-		-		-
Elections				-				-
Voter Registration								-
Information Systems				40,000				40,000
Finance								-
Human Resources								-
Elected Auditors								-
Tax Assmt/Claims	885,000		9,750	374,750				1,269,500
Tax Collectors 12.5 Mills	9,994,040		115,000					10,109,040
Treasurer		17,000	-	33,000				50,000
Buildings & Maintenance				48,188		8,700		56,888
GIS/Planning				11,225				11,225
Central Department				655,100		57,935		713,035
Courts			-	59,000	-			59,000
Southern Magistrate					55,000			55,000
Eastern Magistrate					73,500			73,500
Western Magistrate					65,750			65,750
Constables				2,500				2,500
Coroner			13,000	14,000				27,000
District Attorney			194,495	9,500		5,000		208,995
Prothonotary				299,185	210,000	50		509,235
Register & Recorder				272,600				272,600
Sheriff		40,100	-	214,250	500			254,850
Public Defender				6,000				6,000
Jail				492,900			-	492,900
Adult Probation			214,575	100,600		20,000		335,175
Offender Supervision							75,500	75,500
Juvenile Probation			66,355		3,000	300		69,655
Emergency Management			130,000	-		-		130,000
Gas Well Impact Fund							75,000	75,000
JC Drug & Alcohol							-	-
PA 2-1-1 Help Line								-
Veterans Affairs				1,000				1,000
Conservation District							-	-
Total General Fund	10,879,040	57,100	743,175	2,633,798	407,750	91,985	150,500	14,963,348
Liquid Fuels			207,000			205		207,205
Haz-Mat			10,000	15,500				25,500
C & Y			6,519,692	200,950			1,185,852	7,906,494
Domestic Relations			302,132	-		200	132,239	434,571
Human Services			50,000			25		50,025
Medical Trans.			1,506,993					1,506,993
Homeless Assistance			29,664					29,664
Title II			3,500					3,500
Expanded IPP/Restricted IP			160,000				29,748	189,748
Independent Living			203,206			40	39,919	243,165
Department of Development			-	69,421			122,321	191,742
Tourism	100,000							100,000
Gas Well Impact Fund			116,925					116,925
Records Improvement Fund				10,000				10,000
9-1-1 Fund			1,100,000			2,000		1,102,000
Drug Task/Confiscated			13,000					13,000
Offender Supervision				175,500		-		175,500
Capital Reserve			-				642,234	642,234
Debt Service (Sinking Fund)							846,807	846,807
Total Special Revenue	100,000	-	10,222,112	471,371	-	2,470	2,999,120	13,795,073
Total All Funds	10,979,040	57,100	10,965,287	3,105,169	407,750	94,455	3,149,620	28,758,421

2021
BUDGET EXPENSE PROJECTIONS

EXPENSES	General Governamt 4100	Govt 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	398,680										398,680
Elections	142,703										142,703
Voter Registration	25,980										25,980
Information Systems	167,120										167,120
Finance	244,175										244,175
Human Resources	76,576										76,576
Elected Auditors	62,750										62,750
Tax Assmt/Tax Claim	396,023										396,023
Tax Collectors	141,118										141,118
Treasurer	199,802										199,802
Courthouse	207,909										207,909
Jefferson Place	105,066										105,066
Conservation Building	29,366										29,366
Jail-Maint	32,122										32,122
EMA-Maint	16,066										16,066
DRO-Maint	5,000										5,000
GIS/Planning	63,356										63,356
Central Department	790,515										790,515
Courts		350,071									350,071
Southern Magistrate		194,185									194,185
Eastern Magistrate		175,101									175,101
Western Magistrate		194,547									194,547
Law Library		22,500									22,500
Constables		2,500									2,500
Coroner		106,478									106,478
District Attorney		628,654									628,654
Prothonotary		368,627									368,627
Register & Recorder		269,431									269,431
Sheriff		673,758									673,758
Public Defender		293,029									293,029
Jail			3,830,195								3,830,195
Adult Probation			572,856								572,856
Juvenile Probation			445,813								445,813
Emergency Management			138,231								138,231
SWA							17,000				17,000
Airport				140,427							140,427
ATA				92,291							92,291
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					147,306						147,306
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							86,965				86,965
NCRPDC							7,368				7,368
Tourist /PA Wilds											-
Miscellaneous									150,000		150,000
Transfers to Other Funds										2,606,886	2,606,886
Total General Fund	3,104,327	3,278,881	4,987,095	232,718	353,171	55,000	195,270	-	150,000	2,606,886	14,963,348
Liquid Fuels				173,330							173,330
Haz-Mat			46,122								46,122
C & Y					7,906,494						7,906,494
Domestic Relations		434,571									434,571
Human Services					50,025						50,025
Medical Trans.					1,506,993						1,506,993
Homeless Assistance					29,664						29,664
Title II					3,500						3,500
Expanded IPP/RIPP			219,498								219,498
Independent Living					243,165						243,165
Department of Development							191,742				191,742
Tourism						100,000					100,000
Gas Well Impact Fund										20,000	20,000
Records Improvement Fund		10,000									10,000
9-1-1 Fund			1,107,259								1,107,259
Drug Task/Confiscated		13,000									13,000
Offender Supervision			33,125							75,500	108,625
Capital Reserve	600,000		42,234								642,234
County Debt Service								846,807			846,807
Total Special Revenue Funds	600,000	457,571	1,448,238	173,330	9,739,841	100,000	191,742	846,807	-	95,500	13,653,029
Total All Funds	3,704,327	3,736,452	6,435,333	406,048	10,093,012	155,000	387,012	846,807	150,000	2,702,386	28,616,377