

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2015

Adopted 12/19/14

**2014 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)	9,643,332	9,498,332	-	-	145,000	-
Licenses and permits	49,100	49,100	-	-	-	-
Intergovernmental Revenue	8,310,001	658,823	-	314,775	7,297,903	38,500
Charges for Services	2,356,941	1,728,840	-	-	628,101	-
Fines and Forfeits	366,500	360,500	-	-	6,000	-
Miscellaneous Receipts	45,615	42,680	850	60	1,950	75
Other Financing Sources	2,727,168	160,000	1,061,550	-	1,269,725	235,893
Total Revenues & Other Financing Source	23,498,657	12,498,275	1,062,400	314,835	9,348,679	274,468
TOTAL REVENUES	23,498,657	12,498,275	1,062,400	314,835	9,348,679	274,468

Expenditures and Other Financing Uses						
General Government - All Other	2,455,980	2,266,980	-	-	-	189,000
General Government - Judicial	3,473,110	2,923,823	-	-	493,819	55,468
Public safety - including corrections	5,669,646	4,142,082	-	-	1,502,564	25,000
Public Works	478,179	163,344	-	314,835	-	-
Human Services	6,984,159	336,844	-	-	6,647,315	-
Culture - Recreation	197,500	52,500	-	-	145,000	-
Conservation and Development	371,287	192,152	-	-	174,135	5,000
Debt Service (from Schedule B)	1,062,400	-	1,062,400	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	2,825,168	2,442,354	-	-	382,814	-
TOTAL EXPENDITURES	23,517,429	12,520,079	1,062,400	314,835	9,345,647	274,468

Net Change of Revenue over Expenditures (Deficit) (18,772) (21,804) - - 3,032 -

Fund Balance in Accordance with GASB 54

Beginning Fund Balance January 1, 2014						
Non-Spendable						
Inventory	-	-	-	-	-	-
Prepaid Assets	102,230	102,230	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
Assigned						
General Government -	75,250	75,250	-	-	-	-
General Government - Judicial	75,350	75,350	-	-	-	-
Public safety -	325,550	325,550	-	-	-	-
Human Services	250,750	250,750	-	-	-	-
Culture - Recreation	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Capital Projects	715,527	550,850	-	-	-	164,677
Restricted	1,708,264	-	373,749	277,354	1,057,161	-
Unassigned	1,903,729	1,903,729	-	-	-	-
Total Beginning Fund Balance	5,171,946	3,283,709	373,749	277,354	1,072,457	164,677

Ending Fund Balance December 31, 2014						
Non-Spendable						
Inventory	-	-	-	-	-	-
Prepaid Assets	102,230	102,230	-	-	-	-
Loan Receivable	15,296	-	-	-	15,296	-
Assigned						
General Government -	75,250	75,250	-	-	-	-
General Government - Judicial	75,350	75,350	-	-	-	-
Public safety -	325,550	325,550	-	-	-	-
Human Services	250,750	250,750	-	-	-	-
Culture - Recreation	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Capital Project	715,527	550,850	-	-	-	164,677
Restricted	1,711,296	-	373,749	277,354	1,060,193	-
Unassigned	1,881,925	1,881,925	-	-	-	-
Total Ending Fund Balance	5,153,174	3,261,905	373,749	277,354	1,075,489	164,677

Net Change in 2014 Budgeted Fund Balance (Deficit) (18,772) (21,804) - - 3,032 -

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	Assessment 830,746,550				
	x Tax Rate 0.0115				
	=Current Year's Levy-Gross	9,553,585	9,553,585		
	Less: Uncollectibles	792,948	792,948		
	Discounts	124,612	124,612		
	Plus: Penalties	62,306	62,306		
3110	Current Year's Levy - Net	8,698,332	8,698,332	-	
3130	Delinquent Levy-Net	800,000	800,000		
	Total Property Taxes	9,498,332	9,498,332	-	

	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	9,643,332	9,498,332	-	145,000
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SCHEDULE B

PURPOSE	Year of Issue	Outstanding January 1, 2014	Principal to be Paid During Year	Interest to be Paid During Year	Outstanding December 31, 2014
General Obligation Bonds and Notes					
Electoral:					
General Obligation Bonds	2012	2,430,000	405,000	47,919	2,025,000
General Obligation Note	2010	11,460,000	170,000	434,481	11,290,000
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	2015	-		5,000	-
Total Debt and Tax and Revenue		13,890,000	575,000	487,400	13,315,000

TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2015 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 2015, as follows:
Tax rate for general purposes,

the sum of	11.5 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 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 2015, 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 2015, 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 2015 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 19 day of December, _____

Approved: _____
Elected Executive

Signed: Paul Loren
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 19 2014.

Date: 12-19-14

Signed: Kevin Lupton
Chief Clerk to the Commissioners

2015
Projected Revenues

REVENUES	Taxes	License & Permits	Intergovernmental	Charge For Service	Fines	Interest Rents Misc	Interfund Transfers In	Totals
Commissioners				2,000		750		2,750
Elections								
Voter Registration								
Information Systems				36,000				36,000
Finance								
Human Resources								
Elected Auditors								
Tax Assmt/Claims	800,000		9,000	389,000				1,198,000
Tax Collectors 11.5 Mills	8,698,332		95,000					8,793,332
Treasurer		14,100		33,500				47,600
Buildings & Maintenance						12,600		12,600
GIS/Planning				13,000				13,000
Miscellaneous				200,000				200,000
Courts			68,686	36,500		200		105,386
Southern Magistrate				300	62,000			62,300
Eastern Magistrate					72,000			72,000
Western Magistrate					65,000			65,000
Constables				5,000				5,000
Coroner			4,000	2,700				6,700
District Attorney			146,589	5,000		3,500		155,089
Prothonotary				274,765	150,000	130		424,895
Register & Recorder				300,175				300,175
Sheriff		35,000	1,500	197,000	500	1,000		235,000
Public Defender				3,500				3,500
Jail				162,500		500	50,000	213,000
Adult Probation			170,667	66,900		9000	75,000	321,567
Juvenile Probation			78,381		11,000			89,381
Emergency Management			85,000	1,000		15,000		101,000
JC Drug & Alcohol							10,000	10,000
Conservation District							25,000	25,000
Total General Fund	9,498,332	49,100	658,823	1,728,840	360,500	42,680	160,000	12,498,275
Liquid Fuels			314,775			60		314,835
Haz-Mat			21,000	20,500		30		41,530
C & Y			3,648,643	88,901			669,174	4,406,718
Domestic Relations			311,050	8,200		150	135,819	455,219
Human Services			50,000			20		50,020
Medical Trans.			1,885,644					1,885,644
Homeless Assistance			29,664					29,664
Title II			73,000					73,000
Expanded IPP/Restricted IP			226,888				60,196	287,084
Independent Living			173,600				28,669	202,269
Department of Development				115,500			58,635	174,135
Tourism	145,000							145,000
Gas Well Impact Fund			307,814					307,814
Records Improvement Fund				12,000				12,000
9-1-1 Fund			550,000	243,000		1,600	317,232	1,111,832
Drug Task/Confiscated			20,600		6,000			26,600
Offender Supervision				140,000		150		140,150
Capital Reserve			38,500			75	235,893	274,468
Debt Service (Sinking Fund)						850	1,061,550	1,062,400
Total Special Revenue	145,000	-	7,651,178	628,101	6,000	2,935	2,567,168	11,000,382
Total All Funds	9,643,332	49,100	8,310,001	2,356,941	366,500	45,615	2,727,168	23,498,657

2015
 BUDGET EXPENSE PROJECTIONS

EXPENSES	General Govrnmt 4100	Govrnmt Judicial 4180	Public Safety 4200	Publk Works 4300	Human Services 4400	Culture Recreation 4500	Conserv & Developmt 4600	Debt Service 4700	Misc. Expense 4800	Other Financing Uses 4900	Totals
Commissioners	302,813										302,813
Elections	141,933										141,933
Voter Registration	25,784										25,784
Information Systems	81,894										81,894
Finance	197,864										197,864
Human Resources	84,389										84,389
Elected Auditors	93,371										93,371
Tax Assmt/Tax Claim	380,224										380,224
Tax Collectors	124,829										124,829
Treasurer	157,554										157,554
Courthouse	167,767										167,767
Jefferson Place	85,240										85,240
Conservation Building	33,632										33,632
GIS/Planning	67,973										67,973
Miscellaneous County	321,713										321,713
Courts		279,139									279,139
Southern Magistrate		153,684									153,684
Eastern Magistrate		162,637									162,637
Western Magistrate		160,876									160,876
Law Library		37,075									37,075
Constables		10,000									10,000
Coroner		91,560									91,560
District Attorney		521,424									521,424
Prothonotary		316,068									316,068
Register & Recorder		271,452									271,452
Sheriff		634,849									634,849
Public Defender		285,059									285,059
Jail			3,002,592								3,002,592
Adult Probation			495,683								495,683
Juvenile Probation			473,591								473,591
Emergency Management			170,216								170,216
SWA							15,000				15,000
Airport				95,000							95,000
ATA				68,344							68,344
Adult & Aging					35,000						35,000
Animal Control					1,000						1,000
MH/MR					110,050						110,050
JC Drug & Alcohol					10,000						10,000
Community Action					48,813						48,813
Veterans Affairs					131,981						131,981
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							84,465				84,465
NCRPDC							7,500				7,500
Tourist /PA Wilds						1,500					1,500
Transfers to Other Funds										2,442,354	2,442,354
Total General Fund	2,266,980	2,923,823	4,142,082	163,344	336,844	52,500	192,152	-	-	2,442,354	12,520,079
Liquid Fuels				314,835							314,835
Haz-Mat			38,498								38,498
C & Y					4,406,718						4,406,718
Domestic Relations		455,219									455,219
Human Services					50,020						50,020
Medical Trans.					1,885,644						1,885,644
Homeless Assistance					29,664						29,664
Title II					73,000						73,000
Expanded IPP/RIPP			287,084								287,084
Independent Living					202,269						202,269
Department of Development							174,135				174,135
Tourism						145,000					145,000
Gas Well Impact Fund										307,814	307,814
Records Improvement Fund		12,000									12,000
9-1-1 Fund			1,111,832								1,111,832
Drug Task/Confiscated		26,600									26,600
Offender Supervision			65,150							75,000	140,150
Capital Reserve	189,000	55,468	25,000				5,000				274,468
County Debt Service								1,062,400			1,062,400
Total Special Revenue	189,000	549,287	1,527,564	314,835	6,647,315	145,000	179,135	1,062,400		382,814	10,997,350
Total All Funds	2,455,980	3,473,110	5,669,646	478,179	6,984,159	197,500	371,287	1,062,400		2,825,168	23,517,429

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