

COMMONWEALTH OF PENNSYLVANIA

JEFFERSON COUNTY

ANNUAL BUDGET REPORT

2023

Presented 11/22/22

**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	11,489,091	11,289,091	-	-	200,000	-
Licenses and permits	57,200	57,200	-	-	-	-
Intergovernmental Revenue	11,843,558	850,133	-	195,000	10,798,425	-
Charges for Services	2,640,800	2,218,668	-	-	422,132	-
Fines and Forfeits	377,100	377,100	-	-	-	-
Miscellaneous Receipts	62,595	55,300	-	70	7,225	-
Other Financing Sources	3,609,952	173,500	1,229,800	-	2,206,652	-
	-	-	-	-	-	-
Total Revenues & Other Financing Source	30,080,296	15,020,992	1,229,800	195,070	13,634,434	-
TOTAL REVENUES	30,080,296	15,020,992	1,229,800	195,070	13,634,434	-
Expenditures and Other Financing Uses						
General Government - All Other	3,466,505	3,466,505	-	-	-	-
General Government - Judicial	4,000,384	3,492,842	-	-	507,542	-
Public safety - including corrections	7,871,024	5,607,059	-	-	1,663,965	600,000
Public Works	374,058	192,658	-	181,400	-	-
Human Services	11,575,380	394,688	-	-	11,180,692	-
Culture - Recreation	255,000	55,000	-	-	200,000	-
Conservation and Development	340,792	130,707	-	-	210,085	-
Debt Service (from Schedule B)	1,229,800	-	1,229,800	-	-	-
Miscellaneous Expenditure & Expense	-	-	-	-	-	-
Other Financing Uses	3,436,452	3,436,452	-	-	-	-
TOTAL EXPENDITURES	32,549,395	16,775,911	1,229,800	181,400	13,762,284	600,000
Net Change of Revenue over Expenditures (Deficit) Before use of Fund Balance	(2,469,099)	(1,754,919)	-	13,670	(127,850)	(600,000)

Schedule C

Acct Number	Classification	Total All Funds	General Fund	Debt Service	Other Funds
	Real Property Tax				
	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		
	Total Property Taxes	11,034,328	11,034,328	-	

	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				
	Total Taxes	11,358,328	11,034,328	-	324,000

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
General Obligation Bonds and Notes					
Electoral:					
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					
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		16,455,000	725,000	504,800	15,730,000
Total Principal and Interest					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 safe affects this ordinance/resolution. Passed finally by the Board of Commissioners this _____ day of _____, _____.

Approved: _____ Signed: _____
Elected Executive 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 _____, _____.

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				-		20,000		20,000
Elections				-				-
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			188,000	13,400		7,000		208,400
Prothonotary				253,008	215,000	200		468,208
Register & Recorder				296,745				296,745
Sheriff		40,100	-	190,500	-			230,600
Public Defender				7,000				7,000
Jail				312,415			-	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							-	-
Total General Fund	11,289,091	57,200	850,133	2,218,668	377,100	55,300	173,500	15,020,992
Liquid Fuels			195,000			70		195,070
Haz-Mat			12,000	14,800				26,800
C & Y			7,404,431	102,480			1,876,727	9,383,638
Domestic Relations			300,500	675		1,800	167,567	470,542
Human Services			50,000			10		50,010
Medical Trans.			1,578,330			1500		1,579,830
Homeless Assistance			29,664					29,664
Title II			3,500					3,500
IPP/Restricted IP			160,000				21,443	181,443
Independent Living			134,000			50	-	134,050
Department of Development			-	69,170			140,915	210,085
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				16,007		10		16,017
Register of Will Automation Fund				3,000		-		3,000
Prothonotary Automation Fund				11,000		100		11,100
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			-					-
Debt Service (Sinking Fund)							1,229,800	1,229,800
Total Special Revenue	200,000	-	10,993,425	422,132	-	7,295	3,436,452	15,059,304
Total All Funds	11,489,091	57,200	11,843,558	2,640,800	377,100	62,595	3,609,952	30,080,296

2023
BUDGET EXPENSE PROJECTIONS

EXPENSES	General Govtmt 4100	Govtmt 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	561,231										561,231
Elections	159,401										159,401
Voter Registration	37,766										37,766
Information Systems	180,688										180,688
Finance	293,352										293,352
Human Resources	127,168										127,168
Elected Auditors	59,277										59,277
Tax Assmt/Tax Claim	482,999										482,999
Tax Collectors	145,218										145,218
Treasurer	228,331										228,331
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	66,936										66,936
Central Department	761,990										761,990
Courts		365,465									365,465
Southern Magistrate		217,971									217,971
Eastern Magistrate		163,990									163,990
Western Magistrate		212,756									212,756
Law Library		28,700									28,700
Constables		15,000									15,000
Coroner		105,966									105,966
District Attorney		703,958									703,958
Prothonotary		432,933									432,933
Register & Recorder		309,765									309,765
Sheriff		633,023									633,023
Public Defender		303,315									303,315
Jail			4,320,167								4,320,167
Adult Probation			725,326								725,326
Juvenile Probation			362,650								362,650
Emergency Management			198,916								198,916
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									3,436,452		3,436,452
Total General Fund	3,466,505	3,492,842	5,607,059	192,658	394,688	55,000	130,707	-	-	3,436,452	16,775,911
Liquid Fuels				181,400							181,400
Haz-Mat			49,279								49,279
C & Y					9,383,638						9,383,638
Domestic Relations		470,542									470,542
Human Services					50,010						50,010
Medical Trans.					1,579,830						1,579,830
Emergency Rental Assistance											-
Homeless Assistance					29,664						29,664
Title II					3,500						3,500
Expanded IPP/RIPP			181,443								181,443
Independent Living					134,050						134,050
Department of Development							210,085				210,085
Tourism						200,000	-				200,000
Gas Well Impact Fund									86,000		86,000
Records Improvement Fund		10,000									10,000
R&R Improvement Fund		3,000									3,000
Register of Will Automation Fund		-									-
Prothonotary Automation Fund		10,000									10,000
9-1-1 Fund			1,390,868								1,390,868
Drug Task/Confiscated		14,000									14,000
Offender Supervision			42,375						87,500		129,875
Capital Reserve	255,000	-	600,000								855,000
County Debt Service								1,229,800			1,229,800
Total Special Revenue Funds	255,000	507,542	2,263,965	181,400	11,180,692	200,000	210,085	1,229,800	-	173,500	16,201,984
Total All Funds	3,721,505	4,000,384	7,871,024	374,058	11,575,380	255,000	340,792	1,229,800	-	3,609,952	32,977,895