



CLARION COUNTY

2015 BUDGET

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2015 County of Clarion Budget Narrative

Clarion County's budget is a dynamic document that evolves as needs and funding sources change. In order to complete the budget, the Commissioners need to be familiar with the functions of each elected row office and the numerous departments within the county. Because the county cannot foresee everything that may happen, the contingencies have to be included to the best of their ability. The major storms we had in 2014 were not foreseeable, nor were the maintenance requirements that came up for the various county owned buildings. But the 2014 projected expenses as a whole are coming in under budget and the forecasted revenues are on track making the year end cash position favorable. So, with that in mind we are pleased to present the 2015 Budget as balanced with no additional taxes levied.

2015 Revenues

The 2015 Clarion county revenues are split into seven categories, as required by the Governmental Accounting Standards Board, or GASB. All revenues are used to support the operation of the county functions, but some are categorical in that they may only be used for certain expenses. Categorical revenues are listed under the grants.

The first, of course is our tax revenue. It continues to climb due to refining and updating our Assessment Office records with more up to date information coming in for tax purposes. The revenues included here are real estate tax and per capita taxes. We expect the tax revenues in 2015 to be about \$8,301,950. Payments in Lieu of taxes are just that. The county receives monies for various tax exempt organizations to help offset the cost of county operations. Both taxes and payments in lieu fund approximately 58.5% of the County's governmental activities. Tax Claim is charged with the responsibility to collect all unpaid taxes in the county.

License and permit income is solely overseen by the County Treasurer. These revenues include fishing, hunting, and small games of chance fees, as well as the interest income generated by the County's investments, which are in the capable hands of our treasurer. This amount has been very consistent. These revenues only cover about .3% of the total county budget

Grants are applied for by various departments, and can only be used for specific line items. Most of the grants are used to reimburse wages and benefits for the personnel. Without the grants the county would have to support the state's mandated services completely with county taxpayer money. Grant revenues have gone down every year, but the state still mandates the services. Other grants are for agencies within the county that require the County's sponsorship. The PHARE grant is an example of these.

The county sponsors the grant and it is passed through to Community Action. While used only for specific expenses, grants still cover 6.5% of the overall budget.

Departmental revenues are generated through the fees that numerous county departments and elected row offices charge for services. Such as marriage licenses, portions of fines and permits, and copy and miscellaneous fees, For instance, the Register and Recorder receives fees for marriage licenses and recording of deeds, while our GIS department receives fees from county citizens for maps, and the Sheriff's department reimbursements are a few examples. Each department tries to maximize these revenues wherever possible. As a result, 30% of the overall operational expense is covered.

Miscellaneous revenue is revenue that cannot be otherwise categorized. Loan draws are placed here, as well as rent from the Human Services building, and any unexpected revenues that come to the county. While this revenue source is hard to budget, the county relies on historical data. In 2015, miscellaneous revenues will cover 4.7% of the total county budget, including capital.

2015 Expenses

The county is divided into functions of government for financial statement purposes. These are reported separately on our financial statements. These are: Administrative, Judicial, Public Safety, Public Works, Economic Development, Conservation, Culture and Recreation, and Human Services. These separate functions are further broken into expense categories such as salaries, benefits, operation expenses and equipment needs. Nonunion salaries will increase 2%, and union salaries will increase an average of 2.5%, Health insurance for the county employee's has increased 7.9%, and state unemployment requirements have increased as well. However, our required contribution to the retirement system has dropped by 25%, which reflects the increase in our investments, and the out-sourcing of the agencies that occurred in 2010 and 2011, which reduced our liabilities.

Salaries and benefits are 71% of the total operating budget for 2015.

Capital expenditures are included in the Administrative function of Clarion County's budget along with the actual administrative expenses of the county, including Central Accounting and Human Resources departments, which interact with all the other county departments, agencies and elected row offices. The Administrative function makes up approximately 27% of the total operational budget.

The Judicial component contains all the court related offices, including, but not limited to, the Clarion County President Judge James Arner and the four District Judges along with Domestic Relations. This function of government makes up around 28% of the operating budget.

Public Safety consists of the Prison, Communication, Emergency Management and Adult and Juvenile Probation. This has the County's largest share of the budget, and about 20% of the actual expenses are funded through grants and other revenues. Even so, they are 35% of the budget.

Human Services is the County's share of all human service departments and agencies. The County completely supports Veteran's Affairs, and the other county agencies require a match to their state funding. This is approximately 6% of the County's budget projections.

The county also supplies grants to Public Works, Economic Development, Conservation, and Culture and Recreation throughout the county, which makes up the rest of the budget. The county supports the County Park in its entirety. These combined are less than 4% of the budget.

Clarion County itself is an ever changing entity. We are experiencing both new construction as well as older businesses leaving the county. As of September 2014, the unemployment rate is 4.9%, with a total population of 39,155. The unemployment rate for the same time period in 2013 was 7.8%.

Assessed valuations have increased over the past twelve months, due to the diligence of the Assessment office. This and the previously untaxed parcels such as the cell towers, translates into of additional tax revenue to the county. All the county departments and row offices have done their best to manage spending, as is reflected by the operational budget, which shows a decrease of 4% overall, in spite of the increase in employee benefits.

The Clarion County Commissioners are presenting the 2015 Clarion County Budget with the goal of holding operating costs down while still preparing for the future.

**Budget By
Functions of Government**

<u>2015</u>	
<u>REVENUES</u>	
TAXES	8,301,950
LICENSES & PERMITS	31,500
INTEREST	10,000
GRANTS	931,220
DEPT CHARGES/REIMBURSEMENTS	4,325,770
PAYMENTS IN LIEU OF TAXES	70,800
<u>OTHER REVENUE/ CAPITAL LOAN</u>	<u>4,620,795</u>
TOTAL BUDGETED REVENUES	18,292,035

<u>2015</u>	
<u>EXPENSES</u>	
COMMISSIONERS	349,190
COUNTY BUILDINGS	210,625
VOTER REGISTRATION	48,585
ELECTIONS	155,640
ASSESSOR	294,065
TREASURER	126,085
TAX COLLECTORS	139,180
TAX CLAIMS	143,875
AUDITORS	98,205
PLANNING	147,025
CENTRAL ACCOUNTING	239,835
HUMAN RESOURCES	103,640
ADMINISTRATIVE BUILDING	122,770
GIS	105,235
INFORMATION TECHNOLOGY	120,755
HUMAN SERVICES BUILDING	283,195
<u>MISC GENERAL GOVERNMENT</u>	<u>5,365,095</u>
ADMINISTRATION/ CAPITAL	8,053,000
MISC JUDICIAL EXPENSE	664,845
REGISTER & RECORDER	206,835
SHERIFF	675,655
CORONER	59,925
PROTHONOTARY	256,265
PUBLIC DEFENDER	277,335
DISTRICT ATTORNEY	624,695
COURTS	403,720
DISTRICT JUSTICE 18 03 01	114,415
DISTRICT JUSTICE 18 3 02	78,830
DISTRICT JUSTICE 18-3-03	133,315
DISTRICT JUSTICE 18-3-04	91,850
<u>DOMESTIC RELATIONS</u>	<u>310,485</u>
TOTAL JUDICIAL	3,898,170
COUNTY LIBRARY	43,000
AIRPORT AUTHORITY	75,000
COUNTY PARKS	88,830
PUBLIC WORKS	301,050
CONSERVATION & DEVELOPMENT	112,000
ECONOMIC DEVELOPMENT	65,000
COMMUNICATIONS	1,359,755
EMERGENCY MANAGEMENT	236,680
ADULT PROBATION	513,790
JUVENILE PROBATION	329,035
<u>COUNTY PRISON</u>	<u>2,386,195</u>
TOTAL PUBLIC SAFETY	4,825,455
HUMAN SERVICES	767,000
VETERANS AFFAIRS	63,530
TOTAL HUMAN SERVICES	830,530
TOTAL BUDGET EXPENSE	18,292,035

**2015
County of Clarion
Departmental Budget Summary**

REVENUES	<u>2015 PROJECTED BUDGET</u>
TAXES	8,301,950
LICENSES & PERMITS	31,500
INTEREST	10,000
GRANTS	931,220
DEPT CHARGES/REIMBURSEMENTS	4,325,770
PAYMENTS IN LIEU OF TAXES	70,800
OTHER REVENUE/LOAN DRAW	<u>4,620,795</u>
TOTAL REVENUES	18,292,035
CARRYOVER	-
COMMITTED BY RESOLUTION	-
RESTRICTED FUND BALANCE	-
TOTAL BUDGETED REVENUES	<u>18,292,035</u>

EXPENSES	<u>2015 PROJECTED BUDGET</u>
COMMISSIONERS	349,190
COUNTY BUILDINGS	210,625
VOTER REGISTRATION	48,585
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DOMESTIC RELATIONS	310,485
CULTURE & RECREATION	118,000
COUNTY PARKS	88,830
PUBLIC WORKS	301,050
CONSERVATION & DEVELOPMENT	112,000
ECONOMIC DEVELOPMENT	65,000
COMMUNICATIONS	1,359,755
EMERGENCY MANAGEMENT	236,680
ADULT PROBATION	513,790
JUVENILE PROBATION	329,035
COUNTY PRISON	2,386,195
VETERANS AFFAIRS	<u>63,530</u>
TOTAL EXPENSE	18,292,035

COMMISSIONERS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	221,320.00
EMPLOYER FICA	13,700.00
EMPLOYER MEDICARE	3,200.00
WORKMAN'S COMPENSATION	3,410.00
MEDICAL INSURANCE	48,510.00
LIFE INSURANCE	290.00
SUI TAX - EMPLOYER SHARE	850.00
RETIREMENT CONTRIBUTION	18,810.00
ADVERTISING	2,000.00
TELEPHONE	5,000.00
COMMISSIONERS POSTAGE	400.00
COMMISSIONERS DUES	13,000.00
COMMISSIONERS TRAINING	4,000.00
COMMISSIONERS TRAVEL	6,600.00
OPEN RECORDS EXPENSE	5,000.00
COMMISSIONERS MATERIALS & SUPPLIES	2,100.00
COMMISSIONERS MAINTENANCE- EQUIPMENT	1,000.00
Total Expenditures	<u>349,190.00</u>

COUNTY BUILDINGS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	84,960.00
EMPLOYER FICA	5,140.00
EMPLOYER MEDICARE	1,230.00
WORKMAN'S COMPENSATION	5,200.00
MEDICAL INSURANCE	44,350.00
LIFE INSURANCE	175.00
SUI TAX - EMPLOYER SHARE	1,275.00
RETIREMENT CONTRIBUTION	7,225.00
TELEPHONE	700.00
CO BUILDINGS POSTAGE	120.00
CO BUILDINGS MATERIALS & SUPPLIES	11,000.00
UTILITIES - FUEL	12,800.00
UTILITIES - ELECTRIC	15,000.00
UTILITIES - WATER/ SEWAGE	5,400.00
TRASH	2,000.00
CO BUILDINGS MAINTENANCE-EQUIPMENT	5,000.00
CO BUILDINGS MAINTENANCE- BUILDING	7,500.00
CO BUILDING MAINTENANCE GROUNDS	1,550.00
Total Expenditures	<u>210,625.00</u>

VOTER REGISTRATION

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	30,150.00
EMPLOYER FICA	1,800.00
EMPLOYER MEDICARE	435.00
WORKMAN'S COMPENSATION	60.00
MEDICAL INSURANCE	5,610.00
LIFE INSURANCE	40.00
SUI TAX - EMPLOYER SHARE	425.00
RETIREMENT CONTRIBUTION	2,565.00
TELEPHONE	750.00
VOTER REGISTRATION POSTAGE	2,000.00
VOTER REGISTRATION TRAINING	500.00
VOTER REGISTRATION TRAVEL	1,000.00
VOTER REGISTRATION VOTER CONFIRM EXP	1,000.00
VOTER REGISTRATION MATERIALS & SUPPLIES	2,000.00
MAINTENANCE EQUIPMENT	250.00
Total Expenditures	<u>48,585.00</u>

ELECTIONS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	28,945.00
EMPLOYER FICA	1,700.00
EMPLOYER MEDICARE	410.00
WORKMAN'S COMPENSATION	130.00
MEDICAL INSURANCE	14,590.00
LIFE INSURANCE	60.00
SUI TAX - EMPLOYER SHARE	425.00
RETIREMENT CONTRIBUTION	2,460.00
ELECTIONS ADVERTISING	4,000.00
TELEPHONE	750.00
ELECTIONS POSTAGE	600.00
ELECTIONS TRAINING	600.00
ELECTIONS TRAVEL	1,000.00
ELECTIONS ELECTIONS OFFICERS	45,000.00
ELECTIONS MATERIALS & SUPPLIES	10,000.00
ELECTIONS HAVA GRANT SUPPLIES	12,000.00
ELECTIONS MAINTENANCE- EQUIPMENT	29,850.00
RENT-BUILDINGS	3,120.00
Total Expenditures	<u>155,640.00</u>

ASSESSMENT

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	172,515.00
SALARIES PART TIME	0.00
EMPLOYER FICA	10,500.00
EMPLOYER MEDICARE	2,500.00
WORKMAN'S COMPENSATION	600.00
MEDICAL INSURANCE	60,400.00
LIFE INSURANCE	320.00
SUI TAX - EMPLOYER SHARE	2,550.00
RETIREMENT CONTRIBUTION	14,665.00
ASSESSMENT ADVERTISING	500.00
TELEPHONE	4,800.00
ASSESSMENT POSTAGE	1,700.00
ASSESSMENT DUES	915.00
ASSESSMENT TRAINING	2,200.00
ASSESSMENT TRAVEL	1,500.00
ASSESSMENT BOARD OF ASSESSMENT	1,400.00
ASSESSMENT PROFESSIONAL SERVICES	7,300.00
FARMSTEAD/ HOMESTEAD	700.00
ASSESSMENT MATERIALS & SUPPLIES	5,500.00
ASSESSMENT MAINTENANCE VEHICLES	3,000.00
MAINTENANCE-COMPUTERS	500.00
Total Expenditures	<u>294,065.00</u>

TREASURER

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	85,135.00
SALARIES - PART TIME	6,000.00
EMPLOYER FICA	5,600.00
EMPLOYER MEDICARE	1,320.00
WORKMAN'S COMPENSATION	1,120.00
MEDICAL INSURANCE	11,215.00
LIFE INSURANCE	120.00
SUI TAX - EMPLOYER SHARE	695.00
RETIREMENT CONTRIBUTION	7,230.00
TELEPHONE	2,100.00
TREASURER POSTAGE	650.00
TREASURER DUES	500.00
TREASURER TRAINING	900.00
TREASURER TRAVEL	600.00
TREASURER PROFESSIONAL SERVICES	1,300.00
TREASURER MATERIALS & SUPPLIES	1,600.00
Total Expenditures	<u>126,085.00</u>

TAX COLLECTORS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	120,000.00
EMPLOYER FICA	7,440.00
EMPLOYER MEDICARE	1,740.00
BOND	0.00
TAX COLLECTOR MATERIALS & SUPPLIES	<u>10,000.00</u>
Total Expenditures	<u>139,180.00</u>

TAX CLAIMS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	50,335.00
EMPLOYER FICA	3,120.00
EMPLOYER MEDICARE	730.00
WORKMAN'S COMPENSATION	200.00
MEDICAL INSURANCE	15,305.00
LIFE INSURANCE	75.00
SUI TAX - EMPLOYER SHARE	680.00
RETIREMENT CONTRIBUTION	4,280.00
TAX CLAIMS ADVERTISING	13,880.00
TELEPHONE	1,020.00
TAX CLAIMS POSTAGE	36,000.00
TAX CLAIMS DUES	100.00
TAX CLAIMS TRAINING	1,000.00
TAX CLAIMS TRAVEL	400.00
TAX CLAIMS POSTING	400.00
TITLE SEARCHES	1,000.00
TAX CLAIMS PROFESSIONAL SERVICES	9,100.00
TAX CLAIMS MATERIALS & SUPPLIES	6,000.00
MAINTENANCE EQUIPMENT	250.00
Total Expenditures	<u>143,875.00</u>

AUDITORS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	51,470.00
EMPLOYER FICA	3,190.00
EMPLOYER MEDICARE	740.00
WORKMAN'S COMPENSATION	1,050.00
MEDICAL INSURANCE	30,415.00
LIFE INSURANCE	105.00
RETIREMENT CONTRIBUTION	2,920.00
AUDITORS ADVERTISING	750.00
TELEPHONE	700.00
AUDITORS POSTAGE	135.00
AUDITORS DUES	530.00
AUDITORS TRAINING	600.00
AUDITORS TRAVEL	5,200.00
AUDITORS MATERIALS & SUPPLIES	400.00
Total Expenditures	<u>98,205.00</u>

PLANNING

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	69,215.00
SALARIES - PT	10,600.00
EMPLOYER FICA	4,900.00
EMPLOYER MEDICARE	1,160.00
WORKMAN'S COMPENSATION	270.00
MEDICAL INSURANCE	20,200.00
LIFE INSURANCE	120.00
SUI TAX - EMPLOYER SHARE	1,275.00
RETIREMENT CONTRIBUTION	5,885.00
PLANNING ADVERTISING	300.00
TELEPHONE	2,900.00
PLANNING POSTAGE	1,000.00
PLANNING DUES	700.00
PLANNING TRAINING	800.00
PLANNING TRAVEL	1,100.00
PLANNING RECYCLING EXPENSE	5,500.00
PLANNING PROFESSIONAL SERVICES	18,500.00
PLANNING MATERIALS & SUPPLIES	2,000.00
MAINTENANCE-COMPUTERS	600.00
Total Expenditures	<u><u>147,025.00</u></u>

CENTRAL ACCOUNTING

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	138,620.00
EMPLOYER FICA	8,400.00
EMPLOYER MEDICARE	2,000.00
WORKMAN'S COMPENSATION	300.00
MEDICAL INSURANCE	42,500.00
LIFE INSURANCE	230.00
SUI TAX - EMPLOYER SHARE	1,700.00
RETIREMENT CONTRIBUTION	11,785.00
TELEPHONE	3,000.00
CENTRAL ACCOUNTING POSTAGE	200.00
CENTRAL ACCOUNTING DUES	100.00
CENTRAL ACCOUNTING TRAINING	1,200.00
CENTRAL ACCOUNTING TRAVEL	1,000.00
CENTRAL ACCOUNTING PROFESSIONAL SERVICES	22,000.00
CENTRAL ACCOUNTING MATERIALS & SUPPLIES	1,800.00
CENTRAL ACCOUNTING MAINTENANCE EQUIPMENT	5,000.00
Total Expenditures	<u>239,835.00</u>

HUMAN RESOURCES

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	74,585.00
EMPLOYER FICA	4,600.00
EMPLOYER MEDICARE	1,075.00
WORKMAN'S COMPENSATION	180.00
MEDICAL INSURANCE	6,855.00
LIFE INSURANCE	120.00
SUI TAX - EMPLOYER SHARE	850.00
RETIREMENT CONTRIBUTION	6,350.00
HR ADVERTISING	300.00
TELEPHONE	1,600.00
HR POSTAGE	200.00
HR DUES	625.00
HR TRAINING	2,000.00
HR TRAVEL	700.00
HR MATERIALS & SUPPLIES	1,600.00
HR MAINTENCE EQUIPMENT	2,000.00
Total Expenditures	<u>103,640.00</u>

ADMINISTRATIVE BUILDING

	<u>2015</u> <u>Budget</u>
TELEPHONE	1,250.00
UTILITIES - FUEL	2,600.00
UTILITIES - ELECTRIC	11,700.00
UTILITIES - WATER/ SEWAGE	1,500.00
TRASH REMOVAL	1,300.00
MAINTENANCE-EQUIPMENT	1,000.00
MAINTENANCE-BUILDINGS	2,500.00
DEBT SERVICE-PRINCIPAL	62,085.00
DEBT SERVICE-INTEREST	38,835.00
Total Expenditures	<u>122,770.00</u>

GEOGRAPHIC INFORMATION SYSTEM AND MAPPING

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	63,450.00
SALARIES PART TIME	0.00
EMPLOYER FICA	3,930.00
EMPLOYER MEDICARE	920.00
WORKMAN'S COMPENSATION	225.00
MEDICAL INSURANCE	2,400.00
LIFE INSURANCE	120.00
SUI TAX - EMPLOYER SHARE	850.00
RETIREMENT CONTRIBUTION	5,240.00
TELEPHONE	1,200.00
GIS POSTAGE	500.00
DUES	400.00
GIS TRAINING	1,500.00
GIS TRAVEL	2,000.00
GIS PROFESSIONAL SERVICES	500.00
GIS MATERIALS & SUPPLIES	4,800.00
GIS MAINTENCE EQUIPMENT	17,200.00
Total Expenditures	<u>105,235.00</u>

INFORMATION TECHNOLOGY

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	71,890.00
EMPLOYER FICA	4,460.00
EMPLOYER MEDICARE	1,040.00
WORKMAN'S COMPENSATION	350.00
MEDICAL INSURANCE	22,310.00
LIFE INSURANCE	120.00
SUI TAX - EMPLOYER SHARE	850.00
RETIREMENT CONTRIBUTION	6,110.00
TELEPHONE	2,500.00
IT POSTAGE	25.00
IT DUES	100.00
IT TRAINING	1,000.00
IT TRAVEL	1,000.00
IT MATERIALS & SUPPLIES	3,000.00
IT MAINTENCE EQUIPMENT	<u>6,000.00</u>
Total Expenditures	<u>120,755.00</u>

HUMAN SERVICE BUILDING

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	24,030.00
EMPLOYER FICA	1,490.00
EMPLOYER MEDICARE	340.00
WORKMAN'S COMPENSATION	1,500.00
MEDICAL INSURANCE	5,610.00
LIFE INSURANCE	60.00
SUI TAX - EMPLOYER SHARE	425.00
RETIREMENT CONTRIBUTION	2,040.00
TELEPHONE	500.00
POSTAGE	50.00
HS BUILDING MATERIALS & SUPPLIES	5,000.00
UTILITIES - FUEL	8,000.00
UTILITIES - ELECTRIC	25,000.00
UTILITIES - WATER/ SEWAGE	5,600.00
TRASH REMOVAL	1,800.00
MAINTENANCE EQUIPMENT	7,000.00
MAINTENANCE-BUILDINGS	50,000.00
INSURANCE EXPENSE	15,000.00
DEBT SERVICE-PRINCIPAL	79,820.00
DEBT SERVICE-INTEREST	49,930.00
Total Expenditures	<u>283,195.00</u>

MISCELLANEOUS GENERAL GOVERNMENT

	<u>2015</u> <u>Budget</u>
TELEPHONE	2,500.00
CENTRAL POSTAGE	6,000.00
PROFESSIONAL SERVICES	100,000.00
INSURANCE EXPENSE	200,000.00
FACILITIES IMPROVEMENT	10,000.00
CONTINGENCY RESERVE	132,410.00
NEW DEBT SERVICE PRINCIPLE	0.00
NEW DEBT SERVICE INTEREST	28,000.00
DEBT SERVICE-PRINCIPAL	153,725.00
DEBT SERVICE-INTEREST	96,160.00
SINGLE AUDIT	47,000.00
INDIRECT COST AUDIT	5,300.00
PARKING EXPENSE	1,100.00
MOTEL TAX DISPERSEMENTS	250,000.00
MARCELLUS SHALE GRANTS	25,000.00
CCAP SAFETY GRANT EXPENSE	12,500.00
MOTEL TAX ADMIN	5,000.00
CAPITAL/ EQUIPMENT	4,290,400.00
Total Expenditures	<u>5,365,095.00</u>

MISCELLANEOUS JUDICAL

	<u>2015</u> <u>Budget</u>
HOMICIDE CASES	200,000.00
ACT 198 EXPENSE	56,000.00
CLERK OF COURTS DISPERSMENTS	135,000.00
MDJ PASS THRU	12,500.00
TREATMENT COURT PASS THRU	166,510.00
TREATMENT COURT EXPENSE	83,725.00
RESTITUTION GRANT EXPENSE	11,110.00
Total Expenditures	<u>664,845.00</u>

REGISTER/RECORDER

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	110,890.00
SALARIES-PART TIME	0.00
EMPLOYER FICA	6,880.00
EMPLOYER MEDICARE	1,600.00
WORKMAN'S COMPENSATION	1,250.00
MEDICAL INSURANCE	17,920.00
LIFE INSURANCE	185.00
SUI TAX - EMPLOYER SHARE	935.00
RETIREMENT CONTRIBUTION	9,425.00
REG & REC ADVERTISING	1,900.00
TELEPHONE	2,900.00
REG & REC POSTAGE	1,200.00
REG & REC PRINTING & REPRODUCTION	2,500.00
REG & REC DUES	1,000.00
REG & REC TRAINING	700.00
REG & REC TRAVEL	1,600.00
REG & REC PROFESSIONAL SERVICES	33,000.00
REG & REC MATERIALS & SUPPLIES	5,750.00
REG & REC MAINTENCE EQUIPMENT	4,700.00
CERTIFYING DEEDS	2,500.00
Total Expenditures	<u>206,835.00</u>

SHERIFF

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	322,150.00
SALARIES - PART TIME	90,000.00
SALARIES - OVER TIME	12,000.00
EMPLOYER FICA	26,000.00
EMPLOYER MEDICARE	6,100.00
WORKMAN'S COMPENSATION	16,000.00
MEDICAL INSURANCE	95,150.00
LIFE INSURANCE	650.00
SUI TAX - EMPLOYER SHARE	7,225.00
RETIREMENT CONTRIBUTION	26,480.00
TELEPHONE	6,500.00
SHERIFF POSTAGE	1,800.00
SHERIFF DUES	600.00
SHERIFF TRAINING	7,000.00
SHERIFF TRAVEL	5,000.00
SHERIFF UNIFORMS	4,000.00
SHERIFF GASOLINE	18,000.00
SHERIFF TRANSPORT	2,000.00
SHERIFF PROFESSIONAL SERVICES	2,000.00
SHERIFF MATERIALS & SUPPLIES	14,500.00
MAINT EQUIPMENT	2,500.00
SHERIFF TRAINING GRANT	0.00
SHERIFF MAINTENANCE VEHICLES	<u>10,000.00</u>
Total Expenditures	<u>675,655.00</u>

CORONER

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	27,030.00
EMPLOYER FICA	1,670.00
EMPLOYER MEDICARE	395.00
WORKMAN'S COMPENSATION	550.00
MEDICAL INSURANCE	1250.00
LIFE INSURANCE	40.00
TELEPHONE	1420.00
CORONER POSTAGE	100.00
CORONER DUES	570.00
CORONER TRAINING	100.00
CORONER TRAVEL	400.00
CORONER AUTOPSY	17,000.00
CORONER TRANSPORT	5,000.00
CORONER MATERIALS & SUPPLIES	1,000.00
CORONER FEE EXPENSE	3,400.00
Total Expenditures	<u>59,925.00</u>

PROTHONOTARY/ CLERK OF COURTS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	128,880.00
SALARIES - PART TIME	16,505.00
EMPLOYER FICA	9,100.00
EMPLOYER MEDICARE	2,130.00
WORKMAN'S COMPENSATION	1,300.00
MEDICAL INSURANCE	44,600.00
LIFE INSURANCE	300.00
SUI TAX - EMPLOYER SHARE	1,700.00
RETIREMENT CONTRIBUTION	12,550.00
PROTHONOTARY ADVERTISING	350.00
TELEPHONE	4,000.00
PROTHONOTARY POSTAGE	6,250.00
PROTHONOTARY DUES	500.00
PROTHONOTARY TRAINING	800.00
PROTHONOTARY TRAVEL	1,300.00
PROTHONOTARY PROFESSIONAL SERVICES	19,500.00
PROTHONOTARY MATERIALS & SUPPLIES	<u>6,500.00</u>
Total Expenditures	<u>256,265.00</u>

PUBLIC DEFENDER

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	95,645.00
EMPLOYER FICA	5,800.00
EMPLOYER MEDICARE	1,350.00
WORKMAN'S COMPENSATION	350.00
MEDICAL INSURANCE	22,550.00
LIFE INSURANCE	140.00
SUI TAX - EMPLOYER SHARE	1,020.00
RETIREMENT CONTRIBUTION	8,130.00
PUBLIC DEFENDER ADVERTISING	150.00
TELEPHONE	5,800.00
PUBLIC DEFENDER POSTAGE	600.00
PUBLIC DEFENDER DUES	600.00
PUBLIC DEFENDER TRAINING	600.00
PUBLIC DEFENDER TRAVEL	1,200.00
PUBLIC DEFENDER INVESTIGATORS	1,000.00
PUBLIC DEFENDER COURT APPOINTED	25,000.00
PUBLIC DEFENDER LAW LIBRARY	2,000.00
PUBLIC DEFENDER PROFESSIONAL	89,000.00
PUBLIC DEFENDER MATERIALS & SUPPLIES	3,000.00
UTILITIES - FUEL	800.00
UTILITIES - ELECTRIC	800.00
UTILITIES - WATER/ SEWAGE	700.00
PD MAINTENANCE BUILDING	450.00
MAINTENANCE-COMPUTERS	2,550.00
RENT-BUILDINGS	8,100.00
Total Expenditures	<u>277,335.00</u>

DISTRICT ATTORNEY

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	350,145.00
SALARIES - PART TIME	20,000.00
EMPLOYER FICA	22,950.00
EMPLOYER MEDICARE	5,300.00
WORKMAN'S COMPENSATION	5,000.00
MEDICAL INSURANCE	71,500.00
LIFE INSURANCE	350.00
SUI TAX - EMPLOYER SHARE	2,550.00
RETIREMENT CONTRIBUTION	29,400.00
TELEPHONE	6,300.00
DISTRICT ATTORNEY POSTAGE	800.00
DISTRICT ATTORNEY DUES	3,600.00
DISTRICT ATTORNEY TRAINING	2,000.00
DISTRICT ATTORNEY TRAVEL	2,400.00
RASA EXPENSES DA	2,500.00
DISTRICT ATTORNEY DRUG TESTING	3,200.00
DISTRICT ATTORNEY WITNESSES	1,500.00
DISTRICT ATTORNEY EXTRADITION	1,000.00
LIBRARY	1,500.00
CONTRACTED SERVICES	25,000.00
DISTRICT ATTORNEY TRANSCRIBERS	2,500.00
DISTRICT ATTORNEY MATERIALS & SUPPLIES	4,000.00
DISTRICT ATTORNEY MAINTENANCE EQUIPMENT	200.00
MAINTENANCE-COMPUTERS	17,000.00
RENT-BUILDINGS	15,000.00
DISTRICT ATTORNEY DRUG TASK FORCE	29,000.00
Total Expenditures	<u>624,695.00</u>

COURTS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	93,930.00
SALARIES - PART TIME	6,000.00
EMPLOYER FICA	6,000.00
EMPLOYER MEDICARE	1,400.00
WORKMAN'S COMPENSATION	300.00
MEDICAL INSURANCE	34,780.00
LIFE INSURANCE	175.00
SUI TAX - EMPLOYER SHARE	1,545.00
RETIREMENT CONTRIBUTION	8,000.00
TELEPHONE	8,000.00
COURTS POSTAGE	9,000.00
DUES	720.00
COURTS TRAINING	2,000.00
COURTS TRAVEL	1,300.00
BOARD OF VIEWERS	1,000.00
COURT REPORTERS	60,000.00
COURT MEDIATION	20,000.00
COURT JURORS	25,000.00
LIBRARY	39,000.00
COURTS COURT APPOINTED	50,000.00
COURTS PROFESSIONAL SERVICES	10,720.00
ARBITRATION	7,000.00
COURTS MATERIALS & SUPPLIES	8,000.00
COURTS MAINTENANCE-EQUIPMENT	1,850.00
COURTS DISCRETIONARY FUND	5,000.00
COURT COSTS	3,000.00
Total Expenditures	<u>403,720.00</u>

DISTRICT JUDGE 18-03-01

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	45,050.00
SALARIES PART-TIME	10,390.00
EMPLOYER FICA	3,000.00
EMPLOYER MEDICARE	800.00
WORKMAN'S COMPENSATION	150.00
MEDICAL INSURANCE	11,215.00
LIFE INSURANCE	115.00
SUI TAX - EMPLOYER SHARE	1,275.00
RETIREMENT CONTRIBUTION	3,830.00
TELEPHONE	2,600.00
DJ 18 03 01 POSTAGE	6,000.00
DJ 18 03 01 TRAINING	245.00
DJ 18 03 01 TRAVEL	1,500.00
DJ 18 03 01 CONSTABLE FEES	1,200.00
DJ 18 03 01 CUSTODIAN SERVICES	1,260.00
DJ 18 03 01 MATERIALS & SUPPLIES	3,500.00
UTILITIES - ELECTRIC	4,860.00
UTILITIES - WATER/ SEWAGE	850.00
BOND	
DJ 18 03 01 MAINTENANCE-BUILDING	600.00
DJ 18 03 01 MAINTENANCE-EQUIPMENT	925.00
RENT-BUILDINGS	<u>15,050.00</u>
Total Expenditures	<u><u>114,415.00</u></u>

DISTRICT JUDGE 18-03-02

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	48,560.00
EMPLOYER FICA	3,000.00
EMPLOYER MEDICARE	700.00
WORKMAN'S COMPENSATION	150.00
MEDICAL INSURANCE	5,920.00
LIFE INSURANCE	115.00
SUI TAX - EMPLOYER SHARE	850.00
RETIREMENT CONTRIBUTION	4,130.00
TELEPHONE	4,500.00
DJ 18 03 02 POSTAGE	3,500.00
DJ 18 03 02 TRAINING	245.00
DJ 18 03 02 TRAVEL	1,500.00
DJ 18 03 02 CONSTABLE FEES	1,300.00
BOND	
DJ 18 03 02 MATERIALS & SUPPLIES	3,500.00
DJ 18 03 02 MAINTENANCE-EQUIPMENT	810.00
INSURANCE	50.00
Total Expenditures	<u>78,830.00</u>

DISTRICT JUDGE 18-03-03

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	62,700.00
EMPLOYER FICA	3,100.00
EMPLOYER MEDICARE	730.00
WORKMAN'S COMPENSATION	150.00
MEDICAL INSURANCE	31,000.00
LIFE INSURANCE	175.00
SUI TAX - EMPLOYER SHARE	1,275.00
RETIREMENT CONTRIBUTION	5,330.00
TELEPHONE	2,000.00
DJ 18 03 03 POSTAGE	4,000.00
DJ 18 03 03 TRAINING	400.00
DJ 18 03 03 TRAVEL	1,600.00
BOND	0.00
DJ 18 03 03 CONSTABLE FEES	1,500.00
DJ 18 03 03 CUSTODIAN SERVICES	1,200.00
DJ 18 03 03 MATERIALS & SUPPLIES	3,000.00
DJ 18 03 03 MAINTENANCE-EQUIPMENT	850.00
DJ 18 03 03 MAINTENANCE-BUILDING	600.00
RENT-BUILDINGS	13,565.00
INSURANCE	140.00
Total Expenditures	<u><u>133,315.00</u></u>

DISTRICT JUDGE 18-03-04

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	50,480.00
EMPLOYER FICA	3,130.00
EMPLOYER MEDICARE	730.00
WORKMAN'S COMPENSATION	120.00
MEDICAL INSURANCE	2,400.00
LIFE INSURANCE	115.00
SUI TAX - EMPLOYER SHARE	850.00
RETIREMENT CONTRIBUTION	4,295.00
TELEPHONE	2,100.00
DJ 18 03 04 POSTAGE	5,000.00
DJ 18 03 04 TRAINING	250.00
DJ 18 03 04 TRAVEL	1,500.00
BOND	
DJ 18 03 04 CONSTABLE FEES	1,200.00
DJ 18 03 04 CUSTODIAN SERVICES	1,200.00
DJ 18 03 04 MATERIALS & SUPPLIES	4,100.00
UTILITIES - FUEL	2,000.00
UTILITIES - ELECTRIC	1,300.00
UTILITIES - WATER/ SEWAGE	700.00
DJ 18 03 04 MAINTENANCE-EQUIPMENT	710.00
DJ 18 03 04 MAINTENANCE-BUILDING	600.00
RENT-BUILDINGS	9,000.00
INSURANCE	70.00
Total Expenditures	== <u><u>91,850.00</u></u>

DOMESTIC RELATIONS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	130,445.00
SALARIES - PART TIME	10,400.00
EMPLOYER FICA	8,700.00
EMPLOYER MEDICARE	2,000.00
WORKMAN'S COMPENSATION	350.00
MEDICAL INSURANCE	28,200.00
LIFE INSURANCE	290.00
SUI TAX - EMPLOYER SHARE	2,125.00
RETIREMENT CONTRIBUTION	11,975.00
TELEPHONE	6,300.00
DOMESTICS POSTAGE	8,500.00
DUES	100.00
DOMESTICS TRAINING	500.00
DOMESTICS TRAVEL	1,300.00
CONSTABLES	2,000.00
DOMESTICS PROFESSIONAL SERVICES	5,000.00
DOMESTICS PATERNITY TESTING	3,000.00
DOMESTICS JCP FEES	5,000.00
SECURITY	15,000.00
DOMESTICS MATERIALS & SUPPLIES	5,000.00
DOMESTICS MAINTENANCE-EQUIPMENT	500.00
MAINTENANCE-BUILDINGS	0.00
RENT-BUILDINGS	22,800.00
INDIRECT COSTS	21,000.00
COURT/ LEGAL COSTS	20,000.00
Total Expenditures	<u>310,485.00</u>

CULTURE/ RECREATION

	<u>2015</u> <u>Budget</u>
AIRPORT AUTHORITY	75,000.00
COUNTY LIBRARY	43,000.00
Total Expenditures	<u>118,000.00</u>

COUNTY PARKS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	0.00
SALARIES - PART TIME	40,000.00
EMPLOYER FICA	2,480.00
EMPLOYER MEDICARE	580.00
WORKMAN'S COMPENSATION	1,060.00
SUI TAX - EMPLOYER SHARE	1,200.00
RETIREMENT	0.00
TELEPHONE	1,050.00
POSTAGE	100.00
PARKS UNIFORMS	1,500.00
GASOLINE	3,000.00
PARKS MATERIALS & SUPPLIES	8,000.00
UTILITIES - FUEL	4,000.00
UTILITIES - ELECTRIC	9,360.00
UTILITIES - WATER/ SEWAGE	2,500.00
TRASH REMOVAL	2,000.00
PARKS MAINTENANCE EQUIPMENT	3,000.00
PARKS MAINTENANCE GROUNDS	9,000.00
Total Expenditures	<u>88,830.00</u>

PUBLIC WORKS

	<u>2015</u> <u>Budget</u>
GNAT ERADICATION	22,550.00
ALLEGHENY VALLEY LAND TRUST	150,000.00
COMPREHENSIVE PLAN	30,000.00
MARCELLUS SHALE LEGACY	33,500.00
MARCELLUS SHALE BRIDGE	50,000.00
SUBDIVISION AND LAND ORDINANCE	15,000.00
Total Expenditures	<u>301,050.00</u>

CONSERVATION/ DEVELOPMENT

	<u>2015</u> <u>Budget</u>
PENN STATE EXTENSION	72,000.00
SOIL CONSERVATION	<u>40,000.00</u>
Total Expenditures	<u>112,000.00</u>

ECONOMIC DEVELOPMENT

	<u>2015</u> <u>Budget</u>
ECONOMIC DEVELOPMENT	<u>65,000.00</u>
Total Expenditures	<u>65,000.00</u>

911 COMMUNICATIONS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	502,400.00
SALARIES - PART TIME	85,000.00
SALARIES - OVER TIME	67,000.00
EMPLOYER FICA	40,000.00
EMPLOYER MEDICARE	9,000.00
WORKMAN'S COMPENSATION	1,500.00
MEDICAL INSURANCE	129,300.00
LIFE INSURANCE	1,100.00
SUI TAX - EMPLOYER SHARE	9,775.00
RETIREMENT CONTRIBUTION	49,850.00
COMMUNICATIONS ADVERTISING	700.00
TELEPHONE	200,000.00
COMMUNICATIONS TRAINING	12,500.00
COMMUNICATIONS TRAVEL	4,700.00
COMMUNICATIONS UNIFORMS	1,500.00
COMMUNICATIONS PROFESSIONAL SERVICES	15,000.00
COMMUNICATIONS MATERIALS & SUPPLIES	3,500.00
UTILITIES - FUEL	700.00
UTILITIES - ELECTRIC	4,030.00
COMMUNICATIONS MAINTENANCE EQUIPMENT	140,000.00
COMMUNICATIONS MAINTENANCE BUILDING	7,000.00
MAINTENANCE-COMPUTERS	25,000.00
RENT-BUILDINGS	50,200.00
Total Expenditures	<u>1,359,755.00</u>

EMERGENCY MANAGEMENT

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	108,010.00
ON CALL	2,000.00
EMPLOYER FICA	6,500.00
EMPLOYER MEDICARE	1,550.00
WORKMAN'S COMPENSATION	350.00
MEDICAL INSURANCE	51,475.00
LIFE INSURANCE	210.00
SUI TAX - EMPLOYER SHARE	1,700.00
RETIREMENT CONTRIBUTION	9,185.00
TELEPHONE	9,650.00
EMERGENCY MANAGEMENT POSTAGE	1,500.00
EMERGENCY MANAGEMENT DUES	250.00
EMERGENCY MANAGEMENT TRAINING	500.00
EMERGENCY MANAGEMENT TRAVEL	1,500.00
EMERGENCY MANAGEMENT UNIFORMS	1,000.00
EMERGENCY MANAGEMENT HAZ MAT TEAM	500.00
GASOLINE	1,800.00
EMERGENCY MANAGEMENT MATERIALS & SUPPLIES	2,000.00
UTILITIES - ELECTRIC	28,600.00
EMERGENCY MANAGEMENT MAINTENANCE EQUIPMENT	3,400.00
EMERGENCY MANAGEMENT MAINTENANCE VEHICLES	500.00
MAINTENANCE-COMPUTERS	4,500.00
Total Expenditures	<u>236,680.00</u>

ADULT PROBATION

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	286,400.00
SALARY-ON CALL	17,000.00
EMPLOYER FICA	18,000.00
EMPLOYER MEDICARE	4,400.00
WORKMAN'S COMPENSATION	13,000.00
MEDICAL INSURANCE	82,450.00
LIFE INSURANCE	500.00
SUI TAX - EMPLOYER SHARE	4,050.00
RETIREMENT CONTRIBUTION	23,050.00
ADVERTISING	250.00
TELEPHONE	3,450.00
PROFESSIONAL SERVICES	1,950.00
AP POSTAGE	7,500.00
AP DUES	3,000.00
AP TRAINING	700.00
AP TRAVEL	7,000.00
AP DRUG TESTING	3,000.00
AP CUSTODIAN SERVICES	1,690.00
AP MATERIALS & SUPPLIES	3,000.00
UTILITIES - FUEL	1,675.00
UTILITIES - ELECTRIC	4,050.00
UTILITIES - WATER/ SEWAGE	800.00
MAINTENANCE-EQUIPMENT	1,100.00
MAINTENANCE-BUILDINGS	400.00
AP MAINTENANCE VEHICLES	4,500.00
MAINTENANCE-COMPUTERS	2,825.00
RENT-BUILDINGS	16,800.00
INSURANCE EXPENSE	1,000.00
AP TREATMENT COURT INCENTIVE	250.00
Total Expenditures	<u>513,790.00</u>

JUVENILE PROBATION/ GRANT IN AID

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	172,010.00
SALARY-ON CALL	17,000.00
EMPLOYER FICA	11,700.00
EMPLOYER MEDICARE	2,700.00
WORKMAN'S COMPENSATION	9,500.00
MEDICAL INSURANCE	43,310.00
LIFE INSURANCE	205.00
SUI TAX - EMPLOYER SHARE	2,210.00
RETIREMENT CONTRIBUTION	12,500.00
ADVERTISING	250.00
TELEPHONE	3,500.00
JP POSTAGE	2,000.00
JP DUES	500.00
PROFESSIONAL SERVICES	1,350.00
JP TRAINING	6,900.00
JP TRAVEL	7,500.00
JP DRUG TESTING	1,735.00
JP CUSTODIAN SERVICES	1,690.00
JP MATERIALS & SUPPLIES	3,900.00
UTILITIES - FUEL	1,675.00
UTILITIES - ELECTRIC	4,050.00
UTILITIES - WATER/ SEWAGE	800.00
JP MAINTENANCE EQUIPMENT	350.00
MAINTENANCE-BUILDINGS	400.00
JP MAINTENANCE VEHICLES	4,500.00
RENT-BUILDINGS	16,800.00
Total Expenditures	<u>329,035.00</u>

CORRECTIONS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	1,133,505.00
SALARIES - PART TIME	66,800.00
SALARIES - OVER TIME	50,000.00
EMPLOYER FICA	77,000.00
EMPLOYER MEDICARE	18,000.00
WORKMAN'S COMPENSATION	62,000.00
MEDICAL INSURANCE	274,250.00
LIFE INSURANCE	1,765.00
SUI TAX - EMPLOYER SHARE	16,625.00
RETIREMENT CONTRIBUTION	100,500.00
PRISON ADVERTISING	200.00
TELEPHONE	13,000.00
PRISON POSTAGE	100.00
PRISON DUES	200.00
PRISON TRAINING	5,000.00
PRISON TRAVEL	3,000.00
PRISON UNIFORMS	8,000.00
PRISON FOOD/ KITCHEN SUPPLIES	155,000.00
PRISON INMATE MEDICAL	200,000.00
PRISON WORK RELEASE	6,500.00
PRISON MATERIALS & SUPPLIES	20,000.00
PRISON PASS THRU	36,000.00
UTILITIES - FUEL	11,750.00
UTILITIES - ELECTRIC	52,000.00
UTILITIES - WATER/ SEWAGE	46,000.00
TRASH REMOVAL	1,500.00
PRISON MAINTENANCE EQUIPMENT	13,000.00
PRISON MAINTENANCE BUILDING	13,000.00
PRISON MAINTENANCE VEHICLES	1,500.00
Total Expenditures	<u>2,386,195.00</u>

HUMAN SERVICES

2015
Budget

SALARIES - FULL TIME	
PART TIME SALARIES	
EMPLOYER FICA	
EMPLOYER MEDICARE	
WORKMAN'S COMPENSATION	
MEDICAL INSURANCE	
LIFE INSURANCE	
SUI TAX - EMPLOYER SHARE	
RETIREMENT CONTRIBUTION	
TELEPHONE	
POSTAGE	
CUSTODIAN SERVICES	
RENT-BUILDINGS	
CLARION COUNTY COMMUNITY ACTION	35,000.00
TRANSPORTATION ADMIN EXPENSES	50,000.00
CHILD CARE INFO SERVICES	3,000.00
CYS MATCH	520,000.00
CLARION COUNTY'S PROMISE	15,000.00
MH/MR/EI MATCH	115,000.00
SAFE	4,800.00
PASSAGES	4,500.00
COMMUNITY ACTION HOUSING GRANT	14,500.00
INDIRECT COSTS	5,200.00
Total Expenditures	<u>767,000.00</u>

VETERANS AFFAIRS

	<u>2015</u> <u>Budget</u>
SALARIES - FULL TIME	28,700.00
EMPLOYER FICA	1,750.00
EMPLOYER MEDICARE	400.00
WORKMAN'S COMPENSATION	70.00
MEDICAL INSURANCE	5,610.00
LIFE INSURANCE	60.00
SUI TAX - EMPLOYER SHARE	425.00
RETIREMENT CONTRIBUTION	2,440.00
TELEPHONE	975.00
VETERANS AFFAIRS POSTAGE	300.00
VETERANS AFFAIRS DUES	600.00
VETERANS AFFAIRS TRAVEL	1,200.00
VETERANS AFFAIRS BURIAL EXPENSE	14,000.00
VETERANS AFFAIRS PROFESSIONAL	500.00
VETERANS AFFAIRS MATERIALS & FLAGS & MARKERS	1,000.00 4,500.00
VETERANS AFFAIRS MAINTENANCE	1,000.00
Total Expenditures	<u>63,530.00</u>

Tax Revenues

	<u>2015</u> <u>Budget</u>
REAL ESTATE TAXES-CURRENT YEAR	7,642,500.00
REAL ESTATE TAXES-DEBT SERVICE	559,200.00
PER CAPITA TAXES-CURRENT YEAR	90,250.00
PER CAPITA TAXES-PRIOR YEARS	<u>10,000.00</u>
Total Revenues	<u>8,301,950.00</u>

Treasurer Receipts

	<u>2015</u> <u>Budget</u>
TREASURER'S RECEIPTS	<u>31,500.00</u>
Total Revenues	<u>31,500.00</u>

Interest

	<u>2015</u> <u>Budget</u>
INTEREST INCOME	<u>10,000.00</u>
Total Revenues	<u>10,000.00</u>

Grant Revenue

	<u>2015 Budget</u>
DRUG TASK FORCE	29,000.00
GRANT IN AID	53,835.00
ADULT PROBATION-IPP GRANT	-
JUVENILE PROBATION-TRAINING	3,000.00
CHILD DAY CARE CFDA 93.558	3,000.00
EMA GRANT CFDA # 97.042	75,000.00
HAVA GRANT CFDA 93.617	12,000.00
HAZARD MITIGATION (HMPG) GRANT	-
JUV PROBATION GIA JCJC	111,500.00
RASA GRANT VICTIM SUPPORT	26,050.00
VOJO GRANT	6,310.00
ACT 198 REVENUE	56,000.00
BYRNE JUSTICE CFDA 16.7368	-
DRUG TESTING JCJC	735.00
RESTITUTION GRANT CDA 16.523	10,000.00
TITLE IV D	200,000.00
TREATMENT CT GRANT/IPP	165,290.00
PHARE	14,500.00
GRANT IN AID DRUG TESTING	-
COMPREHENSIVE GRANT	15,000.00
ALLEGHANY LAND GRANT	150,000.00
Total Revenues	<u>931,220.00</u>

Departmental Revenue

	<u>2015 Budget</u>
COURTS REVENUE	68,700.00
CORONER VITAL STATS REVENUE	3,600.00
REGISTER/RECORDER	250,000.00
SHERIFF	103,000.00
SHERIFF-REIMBURSEMENTS	50,000.00
SHERIFF TRANSPORT REVENUE	10,000.00
PROTHONOTARY	85,000.00
DJ - 18-03-03	56,000.00
DJ - 18-03-02	36,000.00
DJ - 18-03-04	42,000.00
DJ - 18-03-01	60,400.00
MDJ PASS-THRU REVENUE	12,500.00
ADULT PROBATION PBPP ACT 35	105,300.00
DOMESTIC RELATIONS REVENUE	58,000.00
JURY REIMBURSEMENT	400.00
CLERK OF COURTS/ PASS THRU	135,000.00
CLERK OF COURTS REVENUE	139,000.00
JCP REVENUE DOMESTICS	5,300.00
COURT MEDIATION REVENUE	10,000.00
TAX NOTICES	12,000.00
PARK REVENUE	10,000.00
IT REVENUE	5,000.00
VA-SALE OF FLAGS	500.00
MOTEL TAX PASS THRU REVENUE	250,000.00
MOTEL TAX ADMIN REVENUE	12,500.00
VOTER REGISTRATION/ELECTIONS	2,000.00
GIS REVENUE	60,000.00
ASSESSORS REVENUE	8,500.00
HUMAN SERVICES REVENUE	-
TAX CLAIMS-BUREAU	1,175,000.00
TAX CLAIMS-POSTINGS	12,000.00
PARKING FEES	1,200.00
PLANNING REVENUE	40,000.00
CENTRAL ACCOUNTING	135,000.00
INDIRECT COST REIMBURSEMENT	110,000.00
DA REIMBURSEMENT	118,000.00
COMMUNICATIONS	288,850.00
VOIP	50,000.00
E911 WIRELESS	579,000.00
PRISON	40,000.00
TR COURT REVENUE	83,720.00
CENTRAL BOOKING FEES	23,000.00
VICTIM WITNESS FEE	29,300.00
TRANSPORTATION ADMIN REVENUE	50,000.00
Total Revenues	<u><u>4,325,770.00</u></u>

Payments in Lieu of Taxes

	<u>2015</u> <u>Budget</u>
PAYMENTS IN LIEU	60,800.00
PUBLIC UTILITY REAL ESTATE	<u>10,000.00</u>
Total Revenues	<u>70,800.00</u>

Miscellaneous Revenues

	<u>2015 Budget</u>
STATE EQUALIZATION	100.00
WORK RELEASE REVENUE	20,000.00
MISCELLANEOUS - OTHER REVENUE	80,000.00
SAFETY GRANT REIMBURSEMENT	12,500.00
MARCELLUS SHALE/ CAPITAL	98,000.00
MARCELLUS SHALE LEGACY	37,000.00
CAMA CAPITAL CARRYOVER	-
MARCELLUS SHALE BRIDGE	55,000.00
LOAN DRAW	4,000,000.00
TRANSFER IN SALDO/SOLID WASTE	-
RENTAL INCOME-HUMAN SERV BLDG	283,195.00
MARCELLUS SHALE	<u>35,000.00</u>
Total Revenues	<u>4,620,795.00</u>

CAPITAL PURCHASES

	<u>2015</u> <u>Budget</u>
ASSESSMENT	25,130
AP JP PHONES	6,000
COUNTY WIDE ANTI VIRUS 3 YEAR	9,300
AERIAL PHOTOGRAPHY	10,000
AIRPORT CAPITAL	10,000
PARKS TRACTOR	35,000
BUILDING RENOVATIONS-ALL	4,000,000
COURTS LAPTOP LEASE	2,800
911 CAPITAL	168,000
COURTS COPIER	2,500
JPO COPIER LEASE	1,170
PROBATION- LAPTOP LEASE	5,500
SHERIFF-VEHICLE	15,000
Total Capital Expenditures:	4,290,400