

**COUNTY OF FULTON**

**2011**

**BUDGET SUMMARY**

**BOARD OF COUNTY COMMISSIONERS**

**Bonnie Mellott Keefer**

**Craig Cutchall**

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## **Budget Summary**

The Fulton County budget includes no millage increase for 2011 for either real estate or occupation taxes. This will be the fifth year in a row with no millage increase, the millage for 2011 is 10 mills and remains unchanged since 2006.

In order to control costs department managers were informed that if any 2011 budget expenditure exceeded the 2010 budget level, then justification was needed for the cost increase with appropriate documentation. In addition all expenditures were compared to a four year trend with an understanding of variances from those trends.

During 2008 and into 2009 we saw the collapse of the stock market. When the stock market does not meet the earning needs which are required to fully fund the retirement plan, then the county has the responsibility to fund the retirement plan from the general fund. Most counties saw a tripling of their funding to the retirement fund starting in 2009. In most cases this increased funding level will stay in place for at least a five year period, however it is largely influenced by the market value of the retirement securities. For Fulton County the additional amount to be funded is estimated to be \$200,000 in 2011 as compared to 2008 prior to the collapse of the stock market. In 2009 the county saw a 121% increase in the county's contribution to the retirement plan, in 2010 there was a 16% increase over 2009 and in 2011 we expect to see a 20% increase over 2010. The increased funding of retirement plans is an issue that all employers face that currently have a defined benefit retirement plan. All counties in the Commonwealth of Pennsylvania are required to have defined benefit retirement plans.

When a recession occurs the demand for services goes up and the ability to pay for it goes down. This creates a problematic budgeting process that trickles down from the federal to the state, and then the state to the county. This process creates revenue shortfalls and higher expenditures. In the case of the Fulton County it is estimated that expenditures will exceed the revenues by \$444,885. The county is fortunate to currently have a healthy balance sheet that can absorb the 2011 revenue shortfall of \$444,885. In both 2009 and 2010 it was estimated that the budget would need to use fund reserves however the county took advantage of cost savings opportunities as they occurred over the year and no use of reserves were needed during the above years. The county will continue that process in 2011.

The rate of growth in the tax base of Fulton County is low and averages 1.8% over the last three years. For 2011 the growth in tax base will contribute only \$142,000 to the 2011 budget.

The vast majority of the expenditures of the county are required under the laws of the Commonwealth of Pennsylvania. Where costs have increased as a result of mandates of the Commonwealth of Pennsylvania, the county has been successful in controlling costs in other areas, and being able to maintain a healthy balance sheet in order to prevent additional taxation to the residents of the Fulton County.

General Government expenditures increased \$73,000 over 2010. This increase is a result of a grant expenditure in 2011 and is offset by grant revenue being received in 2011.

Overall across all funds Judicial expenditures are increasing 3.8%. This increase is a result of support staff for a 5<sup>th</sup> Judge which Fulton County reimburses Franklin County on a prorated basis, and additional staff cost for courtroom security. The Judicial expenditures in the General fund have decreased as a result of reclassifying all Domestic Relations expenditures to the IV-D fund.

Overall across all funds Public Safety expenditures increased 6%. This entire increase is a result of the increased prison inmate census and Day Reporting Center expenditures for the early release program of prison inmates. Public safety expenditures in the General fund are flat as a result of reclassifying all 911 expenditures to the 911 fund.

Human Services expenditures decreased 1.3%

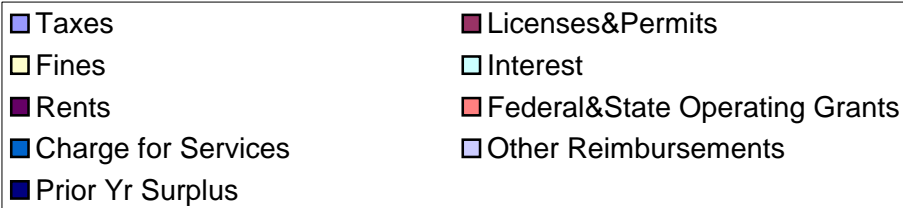
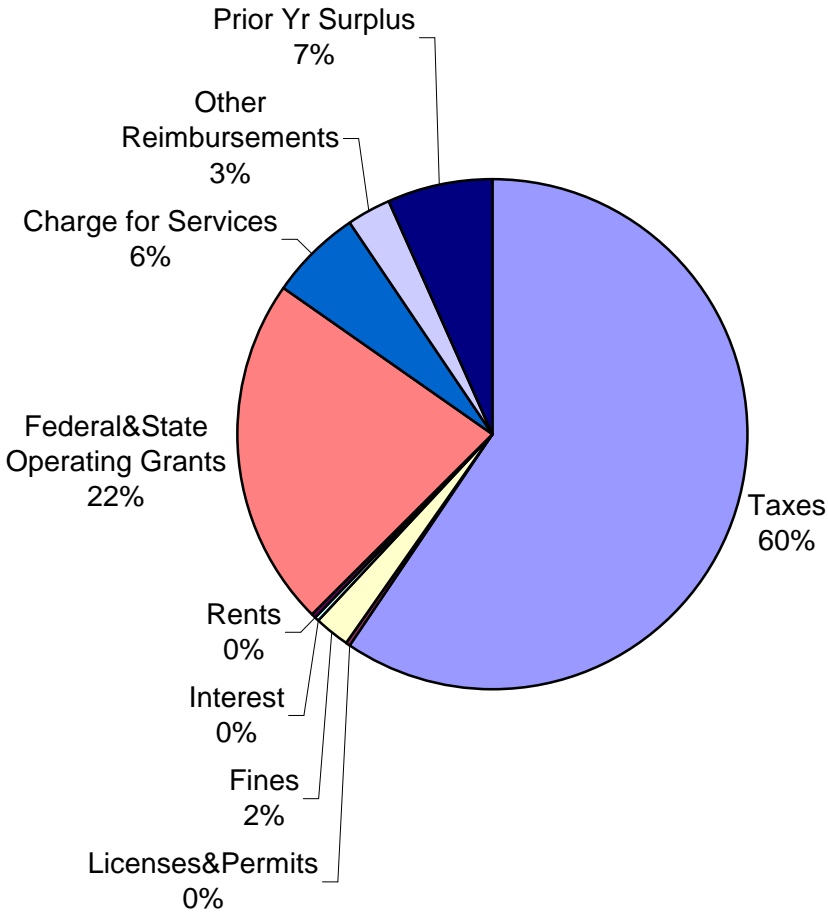
Conservation/Development expenditures reflect a small increase of \$1,000.

Debt Services increased \$77,500 as the county has completed phase one of renovations to county buildings, is nearing completion of phase two, and is expected to start the final phase in 2011.

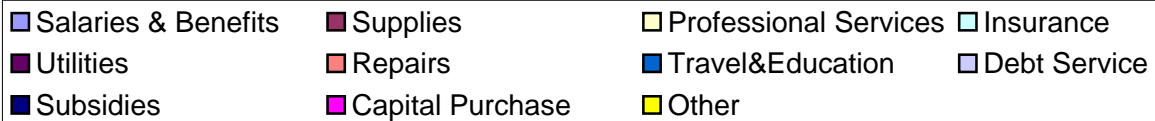
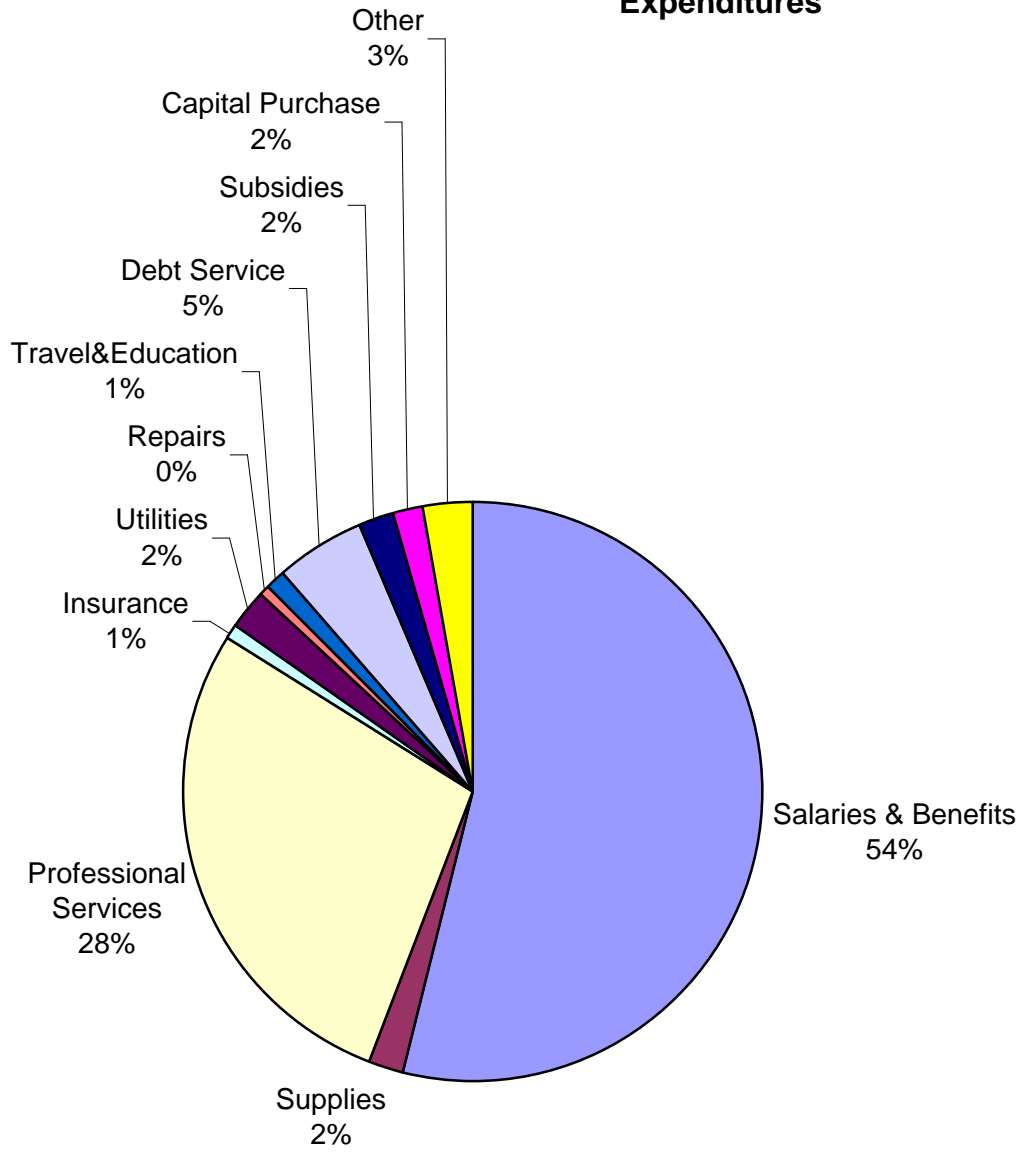
Employee benefits increased 21% which is a result on a 20% increase in the funding needed for retirement as referenced above. It is estimated that health insurance benefits will increase 17%. Increases in health insurance costs for the County are mainly a result of demographics and to some extent based on claims experiences, both situations are not easily controlled by the County. In addition the Patient Protection and Affordable Care Act which was signed in March 2009 required employer sponsored health care plans to meet provisions of adult-child eligibility, lifetime limits, and pre-existing conditions. These are mandates that would typically increase the cost of employer sponsored plans. Since health care benefits are a strong employment tool it is expected that all counties across the Commonwealth of Pennsylvania will seek out methods to maintain appropriate benefits which have reasonable costs.

During 2011 the Board of Commissioners is committed to continue to look for opportunities to control government costs while maintaining a professional staff that can deliver the services that are needed in Fulton County.

**2011  
Revenue**



## 2011 Expenditures



## County of Fulton

### Budget Summary: General Fund

	2009	2010	2011
	Original	Original	Original
	Budget	Budget	Budget
<b>FUNDING SOURCES</b>			
Taxes	3,702,361	3,762,141	3,904,240
Licenses/Permits	19,708	19,390	19,762
Intergovernmental Revenues	1,215,407	1,430,677	1,454,540
Departmental Charges	384,083	362,060	393,640
Fines	135,000	170,000	158,200
Operating Transfers In	434,148	422,159	118,802
Misc.	82,602	58,864	87,250
<b>TOTAL FUNDING SOURCES</b>	<b>5,973,309</b>	<b>6,225,291</b>	<b>6,136,434</b>
<b>EXPENDITURES</b>			
General Government	1,235,328	1,283,033	1,355,950
Judicial	1,316,706	1,339,285	1,182,942
Public Safety	1,077,803	1,253,439	1,255,654
Human Services	1,321,082	1,279,324	1,262,141
Culture/Recreation	19,500	7,500	7,500
Conservation/Development	170,997	106,009	107,034
Debt Services	197,616	247,320	324,851
Employee Benefits	729,630	756,592	917,464
Operating Transfers Out	33,000	33,000	107,274
Miscellaneous	176,000	176,000	60,509
<b>TOTAL EXPENDITURES</b>	<b>6,277,662</b>	<b>6,481,502</b>	<b>6,581,319</b>
Total Revenues	5,973,309	6,225,291	6,136,434
Total Expenditures	6,277,662	6,481,502	6,581,319
Net	(304,353)	(256,211)	(444,885)
Use of prior year funds	304,353	256,211	444,885

# **Funding Sources and Expenditures by Category**

**County of Fulton**  
**Statement of Revenues and Expenditures**  
From 1/1/2011 Through 12/31/2011

	2010 Original Budget	2010 Revised Budget	2011 Original Budget	Variance	2010 YTD Actual	2009 Actual	2008 Actual	2007 Actual	
<b>Revenues</b>									
301100	TAXES RE CURRENT YEAR	3,312,421.00	3,312,421.00	3,420,028.00	107,607.00	3,335,556.81	3,321,882.02	3,231,785.85	3,145,306.84
301200	TAXES RE PRIOR YEAR	181,000.00	196,800.00	185,000.00	(11,800.00)	196,827.30	173,728.65	186,867.19	183,575.87
301300	TAXES RE DELINQUENT TAX CLAIM	200,000.00	234,800.00	220,000.00	(14,800.00)	231,627.00	220,821.96	222,872.78	187,634.86
301600	CLEAN AND GREEN FEES	120.00	120.00	120.00	0.00	50.22	0.00	0.00	0.00
305100	TAXES CURRENT YEAR OCCUPATION	25,000.00	25,000.00	27,000.00	2,000.00	30,874.24	24,978.32	26,156.08	25,604.98
305200	TAXES PRIOR YEAR - OCCUPATION	3,300.00	6,514.00	3,300.00	(3,214.00)	3,156.30	3,397.80	3,283.10	3,266.55
305300	TAXES DELINQUENT OCCUPATION	300.00	2,792.00	2,792.00	0.00	3,328.15	410.42	1,916.69	7,599.57
319010	TAXES RE PENALTIES TAX CLAIM	40,000.00	50,000.00	46,000.00	(4,000.00)	49,831.22	52,245.52	47,764.40	36,037.77
320005	L&P SHERIFF PISTOL PERMITS	6,800.00	6,800.00	6,900.00	100.00	5,225.00	6,118.00	6,973.00	6,865.50
320006	COMMISSIONS HUNTING	7,000.00	7,000.00	7,000.00	0.00	6,980.30	7,203.00	8,578.00	8,614.00
320007	COMMISSIONS FISHING	500.00	500.00	400.00	(100.00)	389.00	508.00	451.00	509.00
320008	COMMISSIONS DOG	3,000.00	3,000.00	3,200.00	200.00	3,467.00	3,203.00	2,905.00	2,728.00
320009	COMMISSIONS BOAT	60.00	60.00	50.00	(10.00)	54.00	80.00	56.00	92.00
320010	BINGO	500.00	500.00	500.00	0.00	785.00	645.00	360.00	545.00
320011	SMALL GAMES OF CHANCE	1,500.00	1,500.00	1,700.00	200.00	2,010.00	1,925.00	1,700.00	1,555.00
320012	PISTOL PERMITS	30.00	30.00	12.00	(18.00)	36.00	96.00	18.00	60.00
331100	F & F DISTRICT JUSTICE	170,000.00	209,000.00	158,200.00	(50,800.00)	166,302.42	164,831.25	124,853.47	141,818.09
331300	FINES & FORFEITURES	0.00	0.00	0.00	0.00	0.00	550.00	0.00	0.00
332245	MEDICAL ASSIST TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	376,429.00	338,615.00
341010	INTEREST EARNINGS	10,000.00	16,100.00	18,500.00	2,400.00	19,559.00	15,640.09	45,073.09	84,908.20
342200	RENTS COUNTY BUILDINGS - (UTIL, MAI...	19,200.00	19,200.00	19,200.00	0.00	21,304.46	11,868.82	22,056.31	19,146.66
342201	CDBG RENTS	0.00	0.00	0.00	0.00	0.00	800.78	2,400.00	2,400.00
351600	FOG HS DRO % IV D FUNDS REIMBURSE...	0.00	0.00	0.00	0.00	0.00	0.00	28,907.00	184,514.00
351601	HS DRO % IV D FUNDS BLOOD TESTS - G...	650.00	650.00	0.00	(650.00)	156.00	718.30	881.96	766.47
351602	FOG C & Y MEDICAID REIMBURSEMENT	1,256.00	1,256.00	477.00	(779.00)	597.75	909.21	823.41	1,000.48
351604	FOG HS C & Y T-IV-B	38,963.00	38,963.00	38,963.00	0.00	52,303.00	49,355.00	49,355.00	49,355.00
351605	FE C & Y TITLE XX	11,791.00	11,791.00	11,791.00	0.00	8,843.00	11,791.00	11,791.00	10,533.00
354100	CDBG ADMIN COSTS REIMBURS INTRFD	0.00	0.00	0.00	0.00	0.00	0.00	(352.42)	2,829.92
354101	SCG HAVA VOTING MACHINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,680.90
354102	CS D ASSMT STATE TAX EQUAL FEE (STE...	50.00	50.00	20.00	(30.00)	9.60	9.20	16.40	29.20
354130	ACT 167 REVENUE	74,000.00	74,000.00	0.00	(74,000.00)	61,649.05	56,511.09	9,415.82	0.00
354201	SOG PS PP ADULT GRANT IN AID	41,000.00	41,000.00	40,000.00	(1,000.00)	61,262.00	52,412.00	42,043.00	43,426.00
354202	SOG PS PP SBS PCCD 93DS11 4618	7,880.00	7,880.00	7,088.00	(792.00)	3,940.00	11,820.00	7,880.00	7,880.00
354204	SOG PS PP JUVENILE TRAINING AL	2,150.00	2,150.00	2,150.00	0.00	2,150.00	1,075.00	2,150.00	3,900.00
354206	SOG VOJO SALARY REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00	(146.75)	4,987.25
354207	SOG RASA SALARY REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00	(440.29)	17,761.06
354208	SOG VOJO SUPPLIES REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00	(75.00)	675.00
354209	SOG RASA SUPPLIES REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,916.19
354210	SOG VOJO OTHER REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00	(45.00)	1,249.90
354211	SOG RASA OTHER REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00	(156.34)	3,432.37



**County of Fulton**  
**Statement of Revenues and Expenditures**  
**From 1/1/2011 Through 12/31/2011**

	2010 Original Budget	2010 Revised Budget	2011 Original Budget	Variance	2010 YTD Actual	2009 Actual	2008 Actual	2007 Actual	
354213	SOG PS COURTS APPORTIONMENT-ANN...	24,685.00	24,685.00	24,685.00	0.00	24,685.00	24,685.00	27,637.00	28,117.16
354214	SOG PP DPW JPO TITLE IV-E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.17
354215	SOG SAFE NEIGHBORHOOD OTHER REL...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,341.97
354216	SOG-HOMESTEAD/ACT 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,575.42
354250	SOG SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,276.99
354600	SOG HS C & Y ACT 148	806,221.00	806,221.00	737,972.00	(68,249.00)	657,430.00	732,599.00	765,802.00	477,267.00
354601	SOG HS C & Y T-IV-E	216,392.00	216,392.00	275,841.00	59,449.00	334,377.30	227,501.91	251,474.96	264,287.72
354603	SOG HS WELFARE TO WORK	0.00	0.00	0.00	0.00	0.00	0.00	22,268.00	36,646.00
354604	SOG TEMP ASSIS NEEDY FAMILIES TANF	21,042.00	21,042.00	17,632.00	(3,410.00)	21,041.75	25,705.08	8,600.67	41,193.00
354900	SOG-MISC	20,250.00	20,250.00	58,098.00	37,848.00	990.94	2,647.50	2,227.19	0.00
356200	SOG GAMELANDS PMT IN LIEU TAXES	22,329.00	22,329.00	22,329.00	0.00	22,329.24	22,329.24	22,329.24	37,215.40
356500	SOG DEPT. ENVIRONMENTAL RESOURCES	34,918.00	34,918.00	35,616.00	698.00	35,616.27	35,616.27	34,918.08	58,196.80
356600	SOG PUC PMT LIEU TAXES	4,600.00	4,600.00	5,000.00	400.00	5,030.58	4,890.43	4,557.03	5,289.36
361000	CS-D REGISTER OF WILLS	25,000.00	43,000.00	39,000.00	(4,000.00)	35,731.01	39,916.18	18,809.49	23,828.42
361001	CSD TAX CLAIM COMMISSION FEES	37,000.00	39,000.00	37,000.00	(2,000.00)	38,633.56	47,065.50	40,663.95	37,366.23
361002	TAX CERTIFICATES	800.00	1,480.00	1,480.00	0.00	1,675.00	1,040.50	973.30	490.50
361003	CS OTHER REVENUES	3,050.00	3,550.00	3,200.00	(350.00)	4,256.93	3,374.70	6,201.06	5,072.68
361004	CS-AUTOPSY, TOXOLOGY, FIELD REPOR...	0.00	0.00	600.00	600.00	555.00	575.00	600.00	625.00
361005	CLERK OF COURTS FILING FEES	68,000.00	80,200.00	80,200.00	0.00	73,870.67	65,674.12	66,913.12	72,659.22
361006	CS JUD PROTHONOTARY COMMON PLEAS	60,000.00	60,000.00	60,000.00	0.00	52,464.06	53,786.41	48,227.36	54,438.29
361007	CS JUD C & Y CLIENT REIMBURSMT	15,000.00	15,000.00	12,000.00	(3,000.00)	8,295.90	14,945.66	37,684.82	41,219.56
361008	COMMISSION WRIT TAX	10.00	10.00	10.00	0.00	6.25	5.92	5.54	5.20
361009	CS D TREASURER NSF FEES	100.00	100.00	50.00	(50.00)	50.00	100.00	225.00	200.00
361010	INTERNET FEES	700.00	700.00	850.00	150.00	1,944.50	1,126.50	886.50	538.50
361011	MASTER FEES	2,200.00	2,200.00	2,200.00	0.00	2,035.00	2,805.00	2,640.00	0.00
361012	CS RECORDER OF DEEDS	64,000.00	64,000.00	64,000.00	0.00	56,859.49	57,872.52	63,781.75	83,284.23
361013	CS-D CLERK OF ORPHANS COURT FEES	4,000.00	4,800.00	4,800.00	0.00	4,438.36	6,948.25	3,810.50	2,545.00
361014	CS PS SHERIFF SALE	12,000.00	22,000.00	14,000.00	(8,000.00)	27,435.36	13,181.40	22,678.61	11,842.27
361015	CS PS SHERIFF COURT COSTS REIMBUR...	12,000.00	12,000.00	11,000.00	(1,000.00)	11,587.15	12,805.32	9,919.98	11,151.99
361017	DR SERVICE FEES	8,500.00	8,500.00	100.00	(8,400.00)	7,005.38	7,386.72	10,674.93	7,956.41
361020	OTHER MISC REIMBURSEMENTS	9,500.00	9,933.00	6,500.00	(3,433.00)	10,938.87	58,993.95	132,659.33	10,661.46
361021	VOTER REGISTRATION FILES	0.00	0.00	0.00	0.00	0.00	27.50	25.00	61.80
361022	COMMUNITY SERVICE PROGRAM -MEDI...	350.00	350.00	350.00	0.00	512.54	371.66	320.00	290.00
361023	CDBG COOR SALARY REIMBURSE INTRFD	0.00	0.00	0.00	0.00	0.00	1,940.50	(1,726.10)	35,520.30
361026	SALARY REIMBURSEMENT	102,500.00	165,180.00	176,878.00	11,698.00	184,146.41	174,523.01	88,949.67	190,258.83
361027	MEETINGS SEMINARS EDUCA TRAVEL R...	1,500.00	1,500.00	500.00	(1,000.00)	571.50	508.45	3,474.62	918.60
361028	HEALTH INSURANCE REIMBURSEMENT	18,144.00	18,144.00	42,000.00	23,856.00	44,277.16	14,223.39	8,870.51	11,852.56
361029	TEFAP (FOOD BASKET) REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	1,804.76	833.29
361030	POSTAGE REIMBURSEMENT	170.00	170.00	200.00	30.00	263.97	259.36	179.75	142.30
361031	ELECTION FILING FEES	0.00	0.00	1,250.00	1,250.00	0.00	600.00	0.60	1,510.00
361400	PLAN REVIEW FEES	1,000.00	1,000.00	1,000.00	0.00	880.00	965.00	862.50	0.00

**County of Fulton**  
**Statement of Revenues and Expenditures**  
From 1/1/2011 Through 12/31/2011

		2010 Original Budget	2010 Revised Budget	2011 Original Budget	Variance	2010 YTD Actual	2009 Actual	2008 Actual	2007 Actual
361500	CS D PLANNING SALES MAPS	3,000.00	3,000.00	3,000.00	0.00	2,909.80	2,527.50	4,522.00	5,195.11
361711	CS COPIES	1,800.00	1,800.00	1,000.00	(800.00)	818.79	1,448.32	1,870.37	2,003.58
361712	CS TAX NOTICE PRINTING REIMBURSEM...	4,900.00	4,900.00	4,900.00	0.00	4,799.30	4,903.50	4,872.30	8,497.60
362100	CS ELECTRONIC MONITOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,434.00
362101	CS JUD PP WORK RELEASE	12,000.00	12,000.00	12,000.00	0.00	13,444.95	12,522.43	10,392.43	17,844.60
362102	CS JUD PP ACT 35 PROBATION	27,000.00	27,000.00	25,000.00	(2,000.00)	20,806.00	17,718.16	23,694.41	37,434.72
362103	CS ALCOHOL MONITORING	0.00	0.00	15,000.00	15,000.00	18,785.00	354.00	0.00	0.00
392008	TRANSFER FROM FUND 238	0.00	0.00	0.00	0.00	8,112.94	0.00	33,170.10	0.00
392009	TRANSFER FROM FUND 260	0.00	0.00	0.00	0.00	0.00	0.00	7,506.43	0.00
392011	COMMUNICATION REIMBURSEMENT AC...	0.00	0.00	0.00	0.00	0.00	0.00	(25,000.00)	119,500.00
392012	TRANSFER FROM FUND 208	7,500.00	7,500.00	4,500.00	(3,000.00)	1,797.00	9,721.00	4,052.00	0.00
392203	TRANSFER FROM FUND 244	30,000.00	30,000.00	28,360.00	(1,640.00)	30,399.66	30,415.04	32,517.71	0.00
392204	TRANSFER FROM FUND 206	700.00	700.00	1,100.00	400.00	806.66	1,817.52	2,573.60	0.00
392205	TRANSFER FROM FUND 205	1,800.00	1,800.00	2,400.00	600.00	3,574.70	972.63	0.00	0.00
392212	TRANSFER FROM FUND 212	7,200.00	7,200.00	7,625.00	425.00	6,440.48	9,512.19	7,942.55	0.00
392229	Transfer from Fund 229	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00
392230	TRANSFER FROM FUND 230	0.00	0.00	0.00	0.00	1,803.86	0.00	0.00	0.00
392233	TRANSFER FROM FUND 233	8,457.00	8,457.00	6,713.00	(1,744.00)	7,508.01	8,875.22	10,798.59	0.00
392234	TRANSFER FROM FUND 234	25,382.00	25,382.00	20,139.00	(5,243.00)	22,523.96	26,866.40	34,054.58	0.00
392237	TRANSFER FROM FUND 237	114,000.00	114,000.00	0.00	(114,000.00)	0.00	117,432.78	112,000.00	0.00
392243	TRANS FROM FUND 243	11,000.00	11,000.00	9,500.00	(1,500.00)	11,084.21	10,732.58	11,255.30	0.00
392247	TRANSFER FROM FUND 247	29,920.00	29,920.00	32,265.00	2,345.00	39,227.24	37,621.58	45,021.09	0.00
392255	TRANSFER FROM FUND 255	185,000.00	185,000.00	0.00	(185,000.00)	219,118.00	155,076.00	134,537.00	0.00
392299	TRANSFER FROM FUND 204	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00
394100	PROCEEDS OF TAX & REV ANTICIPATION	0.00	0.00	0.00	0.00	0.00	0.00	590,000.00	0.00
	<b>Total Revenues</b>	<b>6,225,291.00</b>	<b>6,443,990.00</b>	<b>6,136,434.00</b>	<b>(6,443,990.00)</b>	<b>6,357,169.53</b>	<b>6,301,048.23</b>	<b>7,220,257.93</b>	<b>6,334,540.87</b>
	<b>Expenses</b>								
510500	SALARY ELECTED OFFICIALS	487,822.00	487,822.00	502,367.00	(14,545.00)	502,265.30	461,691.67	473,404.52	461,961.69
511000	SALARY DEPARTMENT HEAD	525,152.00	525,152.00	531,424.00	(6,272.00)	533,343.56	565,079.89	510,408.80	420,199.65
511200	SALARY STAFF	830,347.00	814,542.00	797,524.00	17,018.00	748,571.09	736,031.78	738,404.86	731,131.87
511400	SALARY PROFESSIONAL STAFF	651,329.00	651,329.00	539,394.00	111,935.00	697,585.18	710,909.63	684,646.42	603,745.94
511500	SALARY STAFF PT	26,462.00	26,462.00	24,157.00	2,305.00	22,687.24	26,266.64	32,986.33	32,153.33
511700	ON-CALL COMPENSATION	37,202.00	37,202.00	37,946.00	(744.00)	6,803.96	37,548.56	17,911.00	31,560.84
511800	OVERTIME COMPENSATION	11,000.00	11,000.00	11,000.00	0.00	0.00	9,453.78	6,000.00	13,868.12
511900	SALARY STAFF PER DIEM	9,000.00	8,640.00	0.00	8,640.00	3,846.80	4,918.54	9,035.40	4,467.50
519200	FICA	184,996.00	184,618.00	178,393.00	6,225.00	186,254.01	186,382.29	173,814.90	161,104.82
519400	UNEMPLOYMENT COMP	7,818.00	7,749.00	10,803.00	(3,054.00)	11,693.42	11,723.54	7,844.60	5,836.93
519500	WORKERS COMP	40,000.00	40,000.00	25,594.00	14,406.00	34,359.00	52,358.00	46,280.00	43,590.00
519601	DENTAL INSURANCE	19,100.00	19,100.00	21,300.00	(2,200.00)	19,408.55	16,991.20	17,371.93	24,249.35
519602	VISION INSURANCE	3,192.00	3,192.00	3,500.00	(308.00)	2,946.26	0.00	0.00	0.00
519603	HEALTH INSURANCE	428,500.00	428,500.00	551,450.00	(122,950.00)	425,602.39	341,593.29	298,353.86	300,164.81

**County of Fulton**  
**Statement of Revenues and Expenditures**  
From 1/1/2011 Through 12/31/2011

		2010 Original Budget	2010 Revised Budget	2011 Original Budget	Variance	2010 YTD Actual	2009 Actual	2008 Actual	2007 Actual
519700	RETIREMENT	250,000.00	250,000.00	300,000.00	(50,000.00)	249,545.00	214,638.00	97,192.00	101,707.00
519800	LIFE INSURANCE	5,800.00	5,800.00	5,620.00	180.00	4,806.25	4,880.85	2,536.40	1,614.74
521000	SUPPLIES OFFICE	69,380.00	69,255.00	64,305.00	4,950.00	59,223.70	70,968.22	71,429.76	66,320.73
521300	SUPPLIES MINOR EQUIPMENT	6,720.00	10,395.00	7,220.00	3,175.00	13,800.17	6,367.69	4,041.74	2,478.53
521500	POSTAGE	42,315.00	42,285.00	35,000.00	7,285.00	34,994.05	35,637.13	34,749.81	31,363.10
521800	SUPPLIES MAINTENANCE	11,000.00	11,000.00	11,000.00	0.00	3,442.71	6,628.50	8,074.01	6,382.56
521910	SUPPLIES PROBATION	2,000.00	2,000.00	2,000.00	0.00	1,121.09	901.59	486.74	271.29
522900	JAIL MEALS PRISONERS	200.00	200.00	250.00	(50.00)	240.39	107.59	193.66	129.24
523100	SUPPLIES CO VEHICLE FUEL	3,300.00	3,300.00	3,300.00	0.00	2,547.19	1,971.87	2,725.01	4,533.54
523800	SUPPLIES CLOTHING & UNIFORMS	500.00	1,155.00	700.00	455.00	961.57	111.99	483.98	215.96
524100	SUPPLIES GENERAL	2,300.00	2,300.00	2,800.00	(500.00)	1,651.26	1,972.73	2,247.32	2,292.76
524300	SUPPLIES HEALTH AND WELFARE	0.00	44.00	0.00	44.00	43.30	90.45	271.89	71.70
524990	CONTINGENCY	125,000.00	96,747.00	0.00	96,747.00	0.00	0.00	0.00	0.00
530000	PROFESSIONAL SERVICES - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	79.00	0.00
531000	PROF SER SOLICITOR	600.00	600.00	600.00	0.00	150.00	425.00	475.00	620.00
531100	PROF SER ACCOUNTING & AUDITING	23,000.00	23,000.00	25,500.00	(2,500.00)	26,000.00	22,250.00	23,550.00	20,400.00
531150	ADMINSTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.77
531200	PROF SER MANAG CONSULTING	2,000.00	2,124.00	2,000.00	124.00	1,923.04	2,493.52	2,961.63	2,000.00
531201	STORMWATER CONSULTING	74,000.00	74,000.00	0.00	74,000.00	55,748.36	57,183.51	8,491.79	0.00
531400	PROF SER SPEC. LEGAL SERVICES	72,900.00	72,325.00	71,100.00	1,225.00	35,806.98	57,323.55	35,390.74	95,341.42
531440	ADOPTION ASSISTANCE	36,700.00	55,200.00	81,030.00	(25,830.00)	55,192.20	37,430.00	21,530.00	9,345.00
531450	PROF SER SLS COURT APPOINTED COUN...	65,000.00	65,000.00	55,000.00	10,000.00	38,225.93	56,645.25	70,185.58	47,343.88
531460	PROF SER JURY FEES	6,500.00	6,500.00	6,600.00	(100.00)	5,779.23	5,668.37	8,793.89	5,399.85
531470	PROF SER WITNESS FEES	6,100.00	6,100.00	5,000.00	1,100.00	8,558.87	2,322.57	4,979.94	636.68
531480	PROF SER CONSTABLE FEES	5,775.00	4,911.00	5,775.00	(864.00)	2,243.00	4,876.37	7,064.91	5,710.87
531490	PROF SER CONSTABLE MILEAGE	3,400.00	3,196.00	3,500.00	(304.00)	1,786.45	2,838.71	3,044.56	1,391.27
531500	PROF SER MEDICAL	12,850.00	12,850.00	11,700.00	1,150.00	1,320.55	1,775.80	9,240.78	3,950.00
531504	ALCOHOL MONITORING	0.00	0.00	18,000.00	(18,000.00)	24,354.00	792.00	0.00	0.00
531505	DRUG & ALCOHOL COUNSELING	15,000.00	15,000.00	15,000.00	0.00	10,048.00	15,912.45	8,774.30	8,496.20
531506	MH / MR COUNSELING	46,000.00	46,000.00	20,864.00	25,136.00	23,661.97	25,856.20	45,480.67	37,871.90
531510	INSTITUT. FOSTER CARE	294,000.00	294,000.00	287,570.00	6,430.00	268,639.90	340,159.78	277,905.16	242,185.18
531520	INSTITUT. RESIDENTIAL	262,100.00	188,600.00	100,000.00	88,600.00	121,970.14	253,504.49	288,798.72	276,679.06
531530	PROF SER GROUP HOME INSTITUTIONAL	16,000.00	71,000.00	146,000.00	(75,000.00)	62,595.97	8,791.00	44,104.00	11,854.00
531550	PROF SER REMOVAL OF BODIES	3,000.00	3,000.00	3,000.00	0.00	3,445.13	1,829.25	2,290.50	4,014.85
531660	PROF SER AUTOPSIES	8,000.00	8,000.00	7,500.00	500.00	6,263.00	7,315.00	1,250.00	5,767.00
531700	PROF SER JUVENILE DETENTION	19,000.00	19,000.00	15,000.00	4,000.00	0.00	15,351.00	2,412.30	10,903.49
531701	PROF SER OUTof CNTY HOUSING	5,000.00	9,400.00	43,500.00	(34,100.00)	41,236.00	4,967.00	2,500.00	4,699.50
531702	PROF SER FRANKLIN OUTofCNTY HOUSL...	633,200.00	594,800.00	584,600.00	10,200.00	530,010.00	599,950.00	484,185.00	403,955.00
531703	PROF SER OUTofCNTY HOUSING OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,210.00
531705	FRANKLIN CNTY DRC	16,800.00	50,800.00	100,100.00	(49,300.00)	84,496.49	15,513.90	0.00	0.00
531810	PROF SER REAL ESTATE SURVEYOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00

**County of Fulton**  
**Statement of Revenues and Expenditures**  
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	2010 Original Budget	2010 Revised Budget	2011 Original Budget	Variance	2010 YTD Actual	2009 Actual	2008 Actual	2007 Actual
531815	GYPSEY MOTH SPRAYING	0.00	0.00	0.00	0.00	28,644.00	77,894.00	10,640.00
531820	PROF SERVICES AUCTIONEER	50.00	50.00	50.00	0.00	50.00	40.00	40.00
531830	MASTER FEES	2,200.00	2,200.00	2,200.00	0.00	2,035.00	2,695.00	0.00
532100	TELEPHONE	123,040.00	120,511.00	56,145.00	64,366.00	88,878.21	110,156.94	128,629.26
532310	VEHICLE ALLOWANCE/MAINTENANCE	700.00	700.00	700.00	0.00	699.96	699.96	699.96
533100	TRAVEL EXPENSE	45,075.00	41,172.00	43,763.00	(2,591.00)	30,443.56	31,883.59	45,001.69
534000	ADVERTISING	8,015.00	7,600.00	7,615.00	(15.00)	4,312.11	7,819.82	5,718.38
534200	PRINTING	13,763.00	12,593.00	9,463.00	3,130.00	9,026.57	10,106.96	10,850.24
535200	INSURANCE LIABILITY	50,350.00	35,774.00	59,850.00	(24,076.00)	52,156.50	47,150.00	46,340.30
535300	BOND INSURANCE	217.00	1,992.00	217.00	1,775.00	4,336.00	217.00	938.00
536100	ELECTRICITY	12,550.00	22,550.00	23,300.00	(750.00)	21,665.17	9,165.78	8,301.56
536110	ELECTRICITY ANNEX 1	1,000.00	1,000.00	1,300.00	(300.00)	1,143.07	836.19	759.63
536120	ELECTRICITY ANNEX 2	3,000.00	3,000.00	3,000.00	0.00	2,555.90	2,537.25	2,368.81
536130	ELECTRICITY NSC	12,500.00	12,500.00	22,100.00	(9,600.00)	9,637.39	11,455.07	10,402.22
536140	ELECTRICITY BANDSHELL	1,000.00	1,000.00	1,000.00	0.00	945.04	620.79	334.78
536150	ELECTRICITY RAKER	0.00	0.00	0.00	0.00	0.00	166.36	334.71
536160	ELECTRICITY KOONTZ	2,500.00	2,500.00	2,600.00	(100.00)	2,333.67	2,213.39	2,145.38
536180	ELECTRICITY COURT HOUSE	6,400.00	6,400.00	16,000.00	(9,600.00)	5,870.66	5,787.58	5,391.35
536200	PUBLIC UTILITY GAS	0.00	0.00	0.00	0.00	0.00	0.00	15.00
536400	PUBLIC UTILITY SEWER	6,710.00	6,710.00	2,360.00	4,350.00	1,620.00	6,120.00	7,020.00
536500	PUBLIC UTILITY SOLID WASTE	1,320.00	1,320.00	1,320.00	0.00	1,210.00	1,546.00	1,948.00
536600	PUBLIC UTILITY WATER	4,950.00	4,950.00	5,350.00	(400.00)	4,557.90	4,583.30	4,320.25
536700	PUBLIC UTILITY FUEL OIL	38,000.00	27,491.00	8,125.00	19,366.00	19,776.06	23,334.42	30,501.44
537400	REPAIR & MAINTENANCE VEHICLES	5,700.00	6,333.00	5,800.00	533.00	6,705.56	3,861.24	5,966.70
537600	REPAIR & MAINTENANCE EQUIPMENT	1,670.00	1,670.00	1,670.00	0.00	1,345.78	980.88	1,270.20
538300	RENTALS OF BUILDINGS	55,231.00	55,231.00	62,153.00	(6,922.00)	55,076.53	40,272.50	39,835.44
538400	RENTALS OF MACHINERY AND EQUIPM...	100.00	100.00	0.00	100.00	35.00	35.00	34.00
538600	RENTALS OF MISC. ITEMS	250.00	250.00	250.00	0.00	178.48	160.59	353.60
541200	VICTIM/WITNESS ACCOUNT - RASA	7,394.00	7,394.00	0.00	7,394.00	3,600.00	3,950.42	11,405.78
541300	VOJO	2,528.00	2,528.00	0.00	2,528.00	1,200.00	1,226.52	3,181.61
542000	DUES SUBSCRIPTIONS MEMBERSHIPS	17,750.00	18,294.00	17,990.00	304.00	16,058.45	15,646.78	15,429.53
545000	CONTRACTED SERVICES	34,400.00	34,400.00	79,773.00	(45,373.00)	41,480.70	41,588.93	36,507.25
545010	CONTRACTED SERVICES R & M EQUIPM...	4,200.00	5,291.00	4,000.00	1,291.00	5,719.84	2,499.53	11,740.20
545100	CONTRACTED SERVICES R&M VEHICLES	350.00	350.00	350.00	0.00	168.25	260.95	92.50
545200	COMPUTER/SOFTWARE SUPPORT	60,850.00	64,971.00	66,700.00	(1,729.00)	58,433.14	78,189.63	83,337.82
545300	R & M BUILDING	25,000.00	25,000.00	25,000.00	0.00	26,107.29	27,544.72	21,697.05
545400	INFOCON SERVICES	28,560.00	27,260.00	31,376.00	(4,116.00)	27,577.55	28,782.85	27,193.29
545490	CONTRACTED CHILD SERVICES	60,200.00	60,200.00	60,200.00	0.00	55,257.50	49,320.17	71,403.02
546000	CONTINUING EDUCATION	34,645.00	32,634.00	30,550.00	2,084.00	13,969.18	13,357.16	17,515.57
546110	MEALS	225.00	3,988.00	4,722.00	(734.00)	4,005.12	237.39	50.00
550100	WELFARE TO WORK GRANT	0.00	0.00	0.00	0.00	0.00	28,399.65	(6,131.65)

**County of Fulton**  
**Statement of Revenues and Expenditures**  
From 1/1/2011 Through 12/31/2011

	2010 Original Budget	2010 Revised Budget	2011 Original Budget	Variance	2010 YTD Actual	2009 Actual	2008 Actual	2007 Actual
550200 MEDICAL ASSISTANCE TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	376,429.00	338,615.00
551000 BURIAL ALLOWANCE	2,000.00	2,000.00	2,000.00	0.00	1,675.00	1,500.00	1,050.00	2,225.00
552000 CONTRIBUTIONS TO INSTITUTIONS	0.00	0.00	0.00	0.00	0.00	100.00	0.00	112.50
552100 FULTON INDUSTRIAL DEVELOPMENT AS...	12,000.00	12,000.00	12,000.00	0.00	12,000.00	0.00	21,500.00	13,000.00
552200 PENN STATE EXTENSION ANNUAL ALLO...	14,579.00	14,579.00	14,579.00	0.00	14,579.00	29,158.00	29,158.00	26,658.00
552210 CONSERVATION DISTRICT	38,000.00	38,000.00	38,000.00	0.00	38,000.00	75,800.00	75,828.00	75,828.00
552300 FC LIBRARY	7,500.00	7,500.00	7,500.00	0.00	7,500.00	15,000.00	15,000.00	13,000.00
552450 CHAMBER OF COMMERCE	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	4,000.00
552600 FCMC ALLOTMENT	20,000.00	20,000.00	20,000.00	0.00	20,000.00	50,000.00	50,000.00	50,000.00
552700 FC FOOD BASKET	0.00	0.00	0.00	0.00	0.00	0.00	1,804.76	833.29
552800 FC PARKS & REC	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
553100 HAZMAT MATCHING GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
553101 PA INFLUENZA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	2,986.57	0.00
553200 AREA AGENCY ON AGING	10,750.00	10,750.00	10,750.00	0.00	10,750.00	21,473.00	20,450.00	19,950.00
553300 LAW LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,000.00
574000 CAPITAL PURCHASE EQUIPMENT	16,600.00	35,739.00	111,387.00	(75,648.00)	44,072.26	49,743.36	70,246.72	121,875.56
574500 EQUIP-LIC TO CARRY GRANT	0.00	0.00	0.00	0.00	5,813.40	0.00	0.00	0.00
592200 TRANSFER TO FUND 400	247,320.00	247,320.00	324,851.00	(77,531.00)	214,917.05	130,785.81	734,099.72	126,351.46
592201 TRANSFER TO FUND 348	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00
592227 TRANSFER TO FUND 227	0.00	0.00	0.00	0.00	0.00	985.00	0.00	0.00
592235 TRANSFER TO FUND 235	27,000.00	27,000.00	27,000.00	0.00	27,000.00	27,000.00	27,000.00	0.00
592238 TRANSFER TO FUND 238	0.00	0.00	6,070.00	(6,070.00)	0.00	0.00	0.00	0.00
592240 TRANSFER TO FUND 240	6,000.00	6,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
592255 TRANSFER TO FUND 255	0.00	0.00	68,204.00	(68,204.00)	0.00	0.00	0.00	0.00
592348 TRANSFER TO FUND 348	0.00	33,624.00	0.00	33,624.00	33,624.00	0.00	0.00	0.00
Total Expenses	6,481,502.00	6,477,614.00	6,581,319.00	6,477,614.00	5,993,300.50	6,102,383.26	6,846,784.70	5,947,074.22
Net Income over/under Expenses	(256,211.00)	(33,624.00)	(444,885.00)	(411,261.00)	363,869.03	198,664.97	373,473.23	387,466.65

**2011**

**LIQUID FUELS BUDGET**

**FUND 201**

## 2011 Liquid Fuels Budget

Revenue	Amount
Deferred Revenue	12,881
Cash Receipts	37,000
Interest	<u>20</u>
Total Revenue	49,901
Expenses	
Ayr	3,900
Belfast	4,800
Bethel	4,400
Brush	3,900
Dublin	2,600
Licking Creek	5,700
McConnellsburg Borough	1,300
Taylor	4,300
Thompson	4,300
Todd	2,600
Union	4,800
Valley Hi	0
Wells	1,200
Southern Alleghenies	3,000
Electric	<u>350</u>
Total Expenditures	47,150
12/31/11 Projected Fund Balance	2,751

**2011**

**DEBT SERVICE BUDGET**

**FUND 400**



2011 Debt Service - Fund 400

Revenue	Amount
Transfer from General Fund	<u>324,851</u>
Total Revenue	324,851

Expenditures	
Prin. Sinking Fund Series 2007	16,667
Prin. Sinking Fund Series A of 2009	28,706
Prin. Sinking Fund Series B of 2009	15,251
Prin. Sinking Fund Series 2010	19,974
Prin. Sinking Fund Series 2011	22,049
Interest	<u>222,204</u>
Total Expenditures	324,851

Net	0
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# Terminology

## **Revenue**

Departmental Charges - Payments from customers for the provision of specific services to a person or entity.

Intergovernmental Revenues - Receipts from other governments (federal, state, and local) in the form of grants, entitlements, or payments in lieu of taxes.

Mill - One-tenth (.1) of one cent, or .001 of one dollar.

Millage - The rate used in calculating taxes based on the assessed value of the property, expressed in mills.

Other Finance Revenue - Revenue from tax anticipation notes that are required to be repaid within the same year.

## **Expenditures**

Culture & Recreation - Expenditures for activities to improve the quality of life in the community.

Debt Services - Expenditures to pay debt obligations, including long term debt, interest, and tax anticipation notes.

General Government - Cost related to the central administration of the county government as distinct from individual operating departments. Includes commissioners, business office, information technology, elections, voter registration, auditors, tax assessment, tax collectors, tax claim, treasurer, solicitor, planning, project development, and maintenance of buildings and grounds.

Human Services - Expenditures for the preservation of public health and assistance to segments of the population. Includes services for children, allocation for area on aging, drug and alcohol, and mental health.

Judicial - Expenditures for judicial activities of the county. Includes clerk of courts, clerk of orphans court, register of wills, courts, jury commissioners, district justices, domestic relations, coroner, district attorney, sheriff, law library.

Public Safety - Expenditures for the public safety of the county. Includes probation, jail, emergency management, 911 center.

Miscellaneous Expenditures - Includes expenditures not allocated to specific departments.

Operating Transfers – Represents operating transfers of funds from one governmental fund to another governmental fund when one fund is legally responsible to support the other.

