

COUNTY OF FULTON

2009

BUDGET SUMMARY

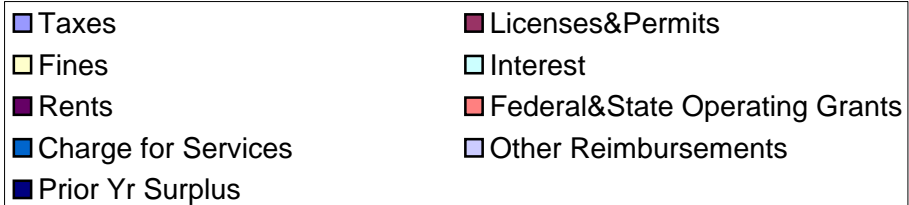
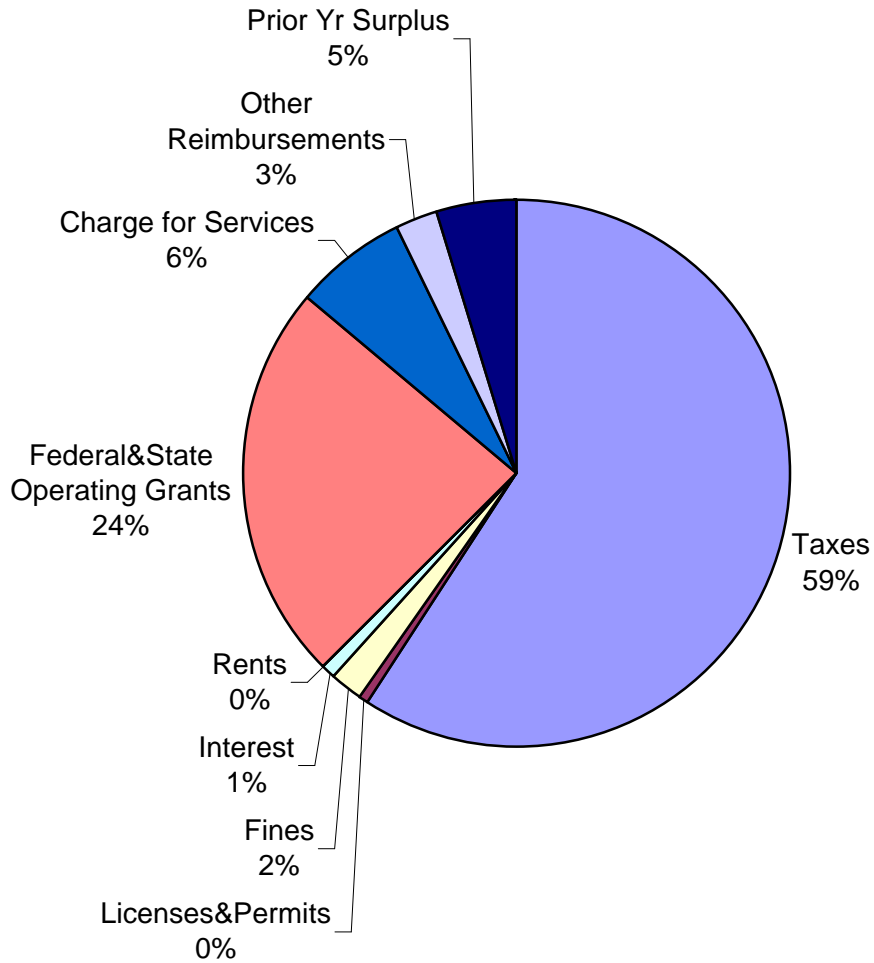
BOARD OF COUNTY COMMISSIONERS

Bonnie Mellott Keefer

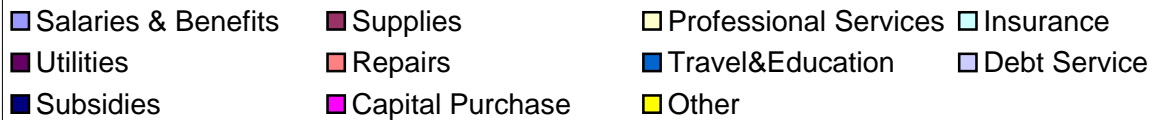
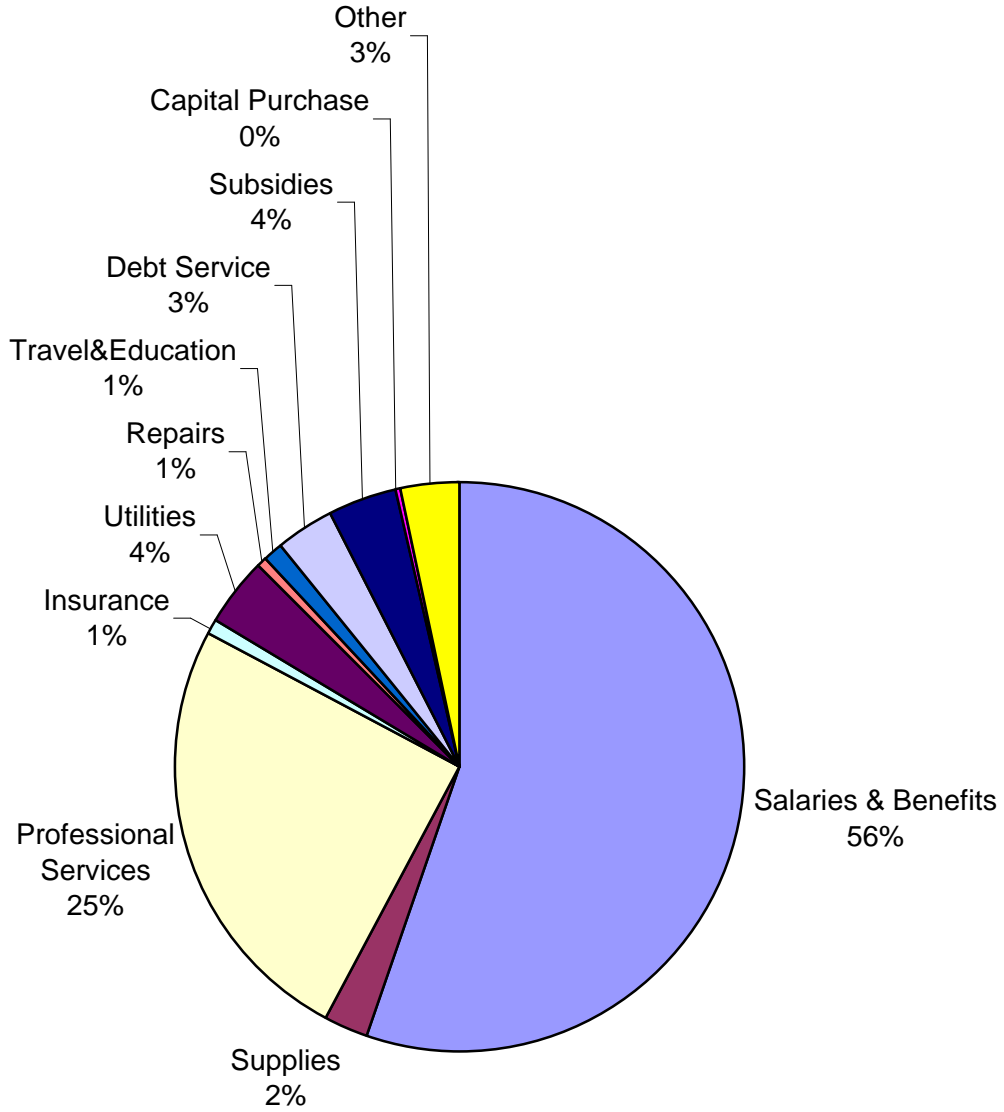
David R. Hoover II

Daniel Swain Jr.

2009 Revenue



2009 Expenditures



Budget Summary

The Fulton County budget includes no millage increase for 2009 for either real estate or occupation taxes. The millage for 2009 is 10 mills and remains unchanged since 2006.

In preparing the 2009 budget the county faced challenges with the budget process with the state underfunding programs, the elimination of prior reimbursements that the county received, higher energy costs, and additional debt service needed for building improvements. In preparing the 2009 budget department managers were instructed to review their departments for cost reduction opportunities and to review the scope of services that are being provided, with all expenditure increases required to be documented.

During 2008 we have seen 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. The county's funding for 2009 will be significant with a tripling of it's funding to the retirement fund. The additional amount to be funded will be in excess of \$200,000. The increased funding of retirement plans is an issue that all employers face that currently have a defined benefit retirement plan.

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 the expenditures will exceed the revenues by \$304,353. The 2009 budget is very lean and the county is fortunate to currently have a healthy balance sheet that can absorb the 2009 revenue shortfall of \$304,353. \$200,000 of the above funding shortage is a direct result of the collapse of the stock market and the resulting funding needed to the retirement plan.

In 2009 funding sources will decrease by 10% as compared to 2008. The most significant decrease is not obtaining a tax anticipation loan in 2009. In 2008 a loan was obtained in the amount of \$590,000 which was paid back to the bank when real estate taxes were received. The county will have adequate cash in 2009 without acquiring a loan, which will save the county the cost of interest expense. As mentioned above intergovernmental revenue has decreased as a result of state funding as well as departmental charges due to the housing market. The most significant risk to the funding sources is additional funding cuts by the state which results in unfunded mandates by the state.

General Government expenditures decreased 5% over 2008 which was partially a result of staff restructuring.

Judicial expenditures increased 6% with increases in court related costs such as public defender costs, court appointed attorneys, and domestic relation expenditures.

Public Safety expenditures decreased 10% as a result of restructuring how 911 services are paid.

Human Services expenditures increased 7% which is a result of the demand for services of the Services for Children Department. These services are controlled by state regulations.

Culture and recreation is increasing \$2,000 in the budget when compared to the 2008 budget.

Conservation expenditures are decreasing 29% as a result of a successful gypsy moth spraying program in 2008.

Debt Services are decreasing 74% as a result of the county not obtaining a tax anticipation loan note in 2009.

Miscellaneous expenditures are increasing \$237,580 mainly as a result of the increased funding needed to the retirement plan which is due to the collapse of the stock market.

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.

County of Fulton

Budget Summary: General Fund

	2009	2008
	Original	Original
	Budget	Budget
FUNDING SOURCES		
Taxes	3,702,361	3,614,429
Licenses/Permits	19,708	17,300
Intergovernmental Revenues	1,475,888	1,498,917
Departmental Charges	384,083	414,060
Fines	135,000	135,000
Misc.	256,269	404,780
Other Finances	0	590,000
TOTAL FUNDING SOURCES	5,973,309	6,674,486
EXPENDITURES		
General Government	1,235,328	1,295,456
Judicial	1,343,706	1,262,838
Public Safety	1,083,803	1,202,927
Human Services	1,321,082	1,236,391
Culture/Recreation	19,500	17,500
Conservation/Development	170,997	242,093
Debt Services	197,616	749,231
Miscellaneous	905,630	668,050
TOTAL EXPENDITURES	6,277,662	6,674,486
Total Revenues	5,973,309	6,674,486
Total Expenditures	6,277,662	6,674,486
Net	(304,353)	0
Use of prior year funds	304,353	0

Funding Sources and Expenditures by Category

County of Fulton
2009 Budget

	2008 Original Budget	2009 Budget	Budget Variance	% Change in Budget
Revenues				
301100 TAXES RE CURRENT YEAR	3,241,398.00	3,248,441.00	7,043.00	0.22
301200 TAXES RE PRIOR YEAR	159,481.00	185,000.00	25,519.00	16.00
301300 TAXES RE DELINQUENT TAX CLAIM	150,000.00	199,000.00	49,000.00	32.67
301600 CLEAN AND GREEN FEES	250.00	120.00	(130.00)	(52.00)
305100 TAXES CURRENT YEAR OCCUPATION	25,000.00	25,000.00	0.00	0.00
305200 TAXES PRIOR YEAR - OCCUPATION	3,300.00	3,300.00	0.00	0.00
305300 TAXES DELINQUENT OCCUPATION	5,000.00	1,500.00	(3,500.00)	(70.00)
319010 TAXES RE PENALTIES TAX CLAIM	30,000.00	40,000.00	10,000.00	33.33
320005 L&P SHERIFF PISTOL PERMITS	4,000.00	6,500.00	2,500.00	62.50
320006 COMMISSIONS HUNTING	8,000.00	8,000.00	0.00	0.00
320007 COMMISSIONS FISHING	500.00	550.00	50.00	10.00
320008 COMMISSIONS DOG	2,700.00	2,800.00	100.00	3.70
320009 COMMISSIONS BOAT	75.00	40.00	(35.00)	(46.67)
320010 BINGO	500.00	300.00	(200.00)	(40.00)
320011 SMALL GAMES OF CHANCE	1,500.00	1,500.00	0.00	0.00
320012 PISTOL PERMITS	25.00	18.00	(7.00)	(28.00)
331100 F & F DISTRICT JUSTICE	135,000.00	135,000.00	0.00	0.00
332245 MEDICAL ASSIST TRANSPORTATION	368,768.00	0.00	(368,768.00)	(100.00)
341010 INTEREST EARNINGS	62,000.00	40,000.00	(22,000.00)	(35.48)
342200 RENTS COUNTY BUILDINGS - (UTIL, MAINT, FUELS, ETC)	23,400.00	7,200.00	(16,200.00)	(69.23)
342201 CDBG RENTS	2,400.00	2,400.00	0.00	0.00
351600 FOG HS DRO % IV D FUNDS REIMBURSEMENT	160,000.00	170,000.00	10,000.00	6.25
351601 HS DRO % IV D FUNDS BLOOD TESTS - GENETIC TEST FEES	400.00	650.00	250.00	62.50
351602 FOG C & Y MEDICAID REIMBURSEMENT	1,490.00	900.00	(590.00)	(39.60)
351604 FOG HS C & Y T-IV-B	38,963.00	38,963.00	0.00	0.00
351605 FE C & Y TITLE XX	11,791.00	11,791.00	0.00	0.00
354100 CDBG ADMIN COSTS REIMBURS INTRFD	0.00	3,000.00	3,000.00	100.00
354102 CS D ASSMT STATE TAX EQUAL FEE (STEB)	50.00	50.00	0.00	0.00
354201 SOG PS PP ADULT GRANT IN AID	45,000.00	43,000.00	(2,000.00)	(4.44)
354202 SOG PS PP SBS PCCD 93DS11 4618	8,000.00	7,880.00	(120.00)	(1.50)
354203 SOG PS PP JUVENILE IN-AID PROGRAM	6,933.00	0.00	(6,933.00)	(100.00)
354204 SOG PS PP JUVENILE TRAINING AL	1,750.00	2,150.00	400.00	22.86

County of Fulton
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354205	SOG PS PP COMMUNITY BASED SYSTM JCJC	25,541.00	0.00	(25,541.00)	(100.00)
354206	SOG VOJO SALARY REIMBURSE	4,606.00	6,932.00	2,326.00	50.50
354207	SOG RASA SALARY REIMBURSE	15,017.00	20,735.00	5,718.00	38.08
354208	SOG VOJO SUPPLIES REIMBURSE	1,080.00	1,328.00	248.00	22.96
354209	SOG RASA SUPPLIES REIMBURSE	2,940.00	3,794.00	854.00	29.05
354210	SOG VOJO OTHER REIMBURSE	1,568.00	1,200.00	(368.00)	(23.47)
354211	SOG RASA OTHER REIMBURSE	4,812.00	3,600.00	(1,212.00)	(25.19)
354213	SOG PS COURTS APPORTIONMENT-ANNUAL ADMIN & OTHER OPER. COSTS	28,000.00	27,750.00	(250.00)	(0.89)
354600	SOG HS C & Y ACT 148	580,000.00	637,184.00	57,184.00	9.86
354601	SOG HS C & Y T-IV-E	252,000.00	277,444.00	25,444.00	10.10
354603	SOG HS WELFARE TO WORK	36,680.00	0.00	(36,680.00)	(100.00)
354604	SOG TEMP ASSIS NEEDY FAMILIES TANF	28,133.00	21,042.00	(7,091.00)	(25.21)
356200	SOG GAMELANDS PMT IN LIEU TAXES	22,300.00	22,329.00	29.00	0.13
356500	SOG DEPT. ENVIRONMENTAL RESOURCES	34,900.00	34,918.00	18.00	0.05
356600	SOG PUC PMT LIEU TAXES	5,000.00	5,289.00	289.00	5.78
361000	CS-D REGISTER OF WILLS	19,000.00	19,000.00	0.00	0.00
361001	CSD TAX CLAIM COMMISSION FEES	32,000.00	37,000.00	5,000.00	15.63
361002	TAX CERTIFICATES	350.00	500.00	150.00	42.86
361003	CS OTHER REVENUES	1,145.00	1,650.00	505.00	44.10
361004	CS-AUTOPSY, TOXOLOGY, FIELD REPORT, CREMATION CERT	500.00	0.00	(500.00)	(100.00)
361005	CLERK OF COURTS FILING FEES	75,000.00	75,000.00	0.00	0.00
361006	CS JUD PROTHONOTARY COMMON PLEAS	55,000.00	55,000.00	0.00	0.00
361007	CS JUD C & Y CLIENT REIMBURSMT	39,000.00	42,793.00	3,793.00	9.73
361008	COMMISSION WRIT TAX	15.00	15.00	0.00	0.00
361009	CS D TREASURER NSF FEES	150.00	175.00	25.00	16.67
361010	INTERNET FEES	400.00	600.00	200.00	50.00
361011	MASTER FEES	2,500.00	2,500.00	0.00	0.00
361012	CS-D RECORDER OF DEEDS REIMBURSEMENT	90,000.00	70,000.00	(20,000.00)	(22.22)
361013	CS-D CLERK OF ORPHANS COURT FEES	3,000.00	3,000.00	0.00	0.00
361014	CS PS SHERIFF SALE	10,000.00	12,000.00	2,000.00	20.00
361015	CS PS SHERIFF COURT COSTS REIMBURSEMENT	10,000.00	10,000.00	0.00	0.00
361017	DR SERVICE FEES	8,500.00	8,500.00	0.00	0.00
361020	OTHER MISC REIMBURSEMENTS	112,000.00	24,606.00	(87,394.00)	(78.03)
361022	COMMUNITY SERVICE PROGRAM -MEDICAL INSURANCE	0.00	350.00	350.00	100.00
361023	CDBG COOR SALARY REIMBURSE INTRFD	31,526.00	38,142.00	6,616.00	20.99
361026	SALARY REIMBURSEMENT	187,117.00	95,817.00	(91,300.00)	(48.79)

County of Fulton
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361028	HEALTH INSURANCE REIMBURSEMENT	7,920.00	10,296.00	2,376.00	30.00
361029	TEFAP (FOOD BASKET) REIMBURSEMENT	1,000.00	0.00	(1,000.00)	(100.00)
361030	POSTAGE REIMBURSEMENT	60.00	150.00	90.00	150.00
361400	PLAN REVIEW FEES	0.00	1,000.00	1,000.00	100.00
361500	CS D PLANNING SALES MAPS	2,400.00	4,300.00	1,900.00	79.17
361711	CS COPIES	1,500.00	2,000.00	500.00	33.33
361712	CS TAX NOTICE PRINTING REIMBURSEMENT	4,500.00	4,800.00	300.00	6.67
361713	CS REPORTS & PHOTOS	100.00	0.00	(100.00)	(100.00)
362100	CS JUD PP ELECTRONIC MONITOR	6,000.00	0.00	(6,000.00)	(100.00)
362101	CS JUD PP WORK RELEASE	15,000.00	7,500.00	(7,500.00)	(50.00)
362102	CS JUD PP ACT 35 PROBATION	38,000.00	26,750.00	(11,250.00)	(29.61)
392011	COMMUNICATION REIMBURSEMENT ACT 78 FEES	197,000.00	122,000.00	(75,000.00)	(38.07)
392012	TRANSFER FROM FUND 208	0.00	6,000.00	6,000.00	100.00
392203	TRANSFER FROM FUND 244	0.00	32,017.00	32,017.00	100.00
392243	TRANSFER FROM FUND 243	0.00	11,250.00	11,250.00	100.00
394100	PROCEEDS OF TAX & REV ANTICIPATION	<u>590,000.00</u>	<u>0.00</u>	<u>(590,000.00)</u>	<u>(100.00)</u>
Total Revenues		7,080,934.00	5,973,309.00	(1,107,625.00)	(15.64)

Expenditures

	2008 Original Budget	2009 Budget	Budget Variance	% Change in Budget		
510500	510500	SALARY ELECTED OFFICIALS	469,307.00	485,624.00	16,317.00	3.48
511000	511000	SALARY DEPARTMENT HEAD	439,284.00	544,113.00	104,829.00	23.86
511200	511200	SALARY STAFF	768,357.00	796,788.00	28,431.00	3.70
511400	511400	SALARY PROFESSIONAL STAFF	617,444.00	658,107.00	40,663.00	6.59
511500	511500	SALARY STAFF PT	34,676.00	26,200.00	(8,476.00)	(24.44)
511700	511700	ON-CALL COMPENSATION	36,974.00	37,011.00	37.00	0.10
511800	511800	OVERTIME COMPENSATION	11,000.00	11,000.00	0.00	0.00
511900	511900	SALARY STAFF PER DIEM	9,000.00	9,000.00	0.00	0.00
519200	519200	FICA	173,455.00	185,920.00	12,465.00	7.19
519400	519400	UNEMPLOYMENT COMP	6,405.00	7,744.00	1,339.00	20.91
519500	519500	WORKERS COMP	48,000.00	59,500.00	11,500.00	23.96
519601	519601	DENTAL INSURANCE	28,250.00	18,150.00	(10,100.00)	(35.75)
519603	519603	HEALTH INSURANCE	346,000.00	350,000.00	4,000.00	1.16
519700	519700	RETIREMENT	90,000.00	300,000.00	210,000.00	233.33
519800	519800	LIFE INSURANCE	1,800.00	1,980.00	180.00	10.00

County of Fulton
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521000	SUPPLIES OFFICE	66,953.00	68,737.00	1,784.00	2.66
521300	SUPPLIES MINOR EQUIPMENT	5,350.00	6,720.00	1,370.00	25.61
521500	POSTAGE	36,575.00	37,335.00	760.00	2.08
521800	SUPPLIES MAINTENANCE	8,000.00	8,000.00	0.00	0.00
521910	SUPPLIES PROBATION	2,500.00	2,000.00	(500.00)	(20.00)
522900	JAIL MEALS PRISONERS	300.00	200.00	(100.00)	(33.33)
523100	SUPPLIES CO VEHICLE FUEL	5,500.00	4,300.00	(1,200.00)	(21.82)
523800	SUPPLIES CLOTHING & UNIFORMS	1,000.00	700.00	(300.00)	(30.00)
524100	SUPPLIES GENERAL	2,550.00	2,550.00	0.00	0.00
524300	SUPPLIES HEALTH AND WELFARE	100.00	100.00	0.00	0.00
524990	CONTINGENCY	99,000.00	125,000.00	26,000.00	26.26
531000	PROF SER SOLICITOR	600.00	600.00	0.00	0.00
531100	PROF SER ACCOUNTING & AUDITING	25,500.00	22,250.00	(3,250.00)	(12.75)
531200	PROF SER MANAG CONSULT COST AN	2,000.00	3,000.00	1,000.00	50.00
531400	PROF SER SPEC. LEGAL SERVICES	66,200.00	70,700.00	4,500.00	6.80
531440	ADOPTION ASSISTANCE	15,000.00	22,700.00	7,700.00	51.33
531450	PROF SER SLS COURT APPOINTED COUNCIL	49,000.00	60,000.00	11,000.00	22.45
531460	PROF SER JURY FEES	8,400.00	8,400.00	0.00	0.00
531470	PROF SER WITNESS FEES	4,000.00	1,000.00	(3,000.00)	(75.00)
531480	PROF SER CONSTABLE FEES	5,000.00	5,675.00	675.00	13.50
531490	PROF SER CONSTABLE MILEAGE	2,725.00	3,100.00	375.00	13.76
531500	PROF SER MEDICAL	13,550.00	12,800.00	(750.00)	(5.54)
531505	DRUG & ALCOHOL COUNSELING	10,000.00	10,000.00	0.00	0.00
531506	MH / MR COUNSELING	38,500.00	41,500.00	3,000.00	7.79
531510	INSTITUT. FOSTER CARE	238,000.00	238,000.00	0.00	0.00
531520	INSTITUT. RESIDENTIAL	262,100.00	262,100.00	0.00	0.00
531530	PROF SER GROUP HOME INSTITUTIONAL	13,000.00	26,000.00	13,000.00	100.00
531550	PROF SER REMOVAL OF BODIES	3,000.00	3,000.00	0.00	0.00
531660	PROF SER AUTOPSIES	9,000.00	8,000.00	(1,000.00)	(11.11)
531700	PROF SER JUVENILE DETENTION	6,000.00	4,000.00	(2,000.00)	(33.33)
531701	PROF SER BEDFORD OUTofCNTY HOUSING	0.00	10,000.00	10,000.00	100.00
531702	PROF SER FRANKLIN OUTofCNTY HOUSING	482,000.00	464,500.00	(17,500.00)	(3.63)
531815	GYPSEY MOTH SPRAYING	76,500.00	10,794.00	(65,706.00)	(85.89)
531820	PROF SERVICES AUCTIONEER	50.00	50.00	0.00	0.00
531830	MASTER FEES	2,500.00	2,500.00	0.00	0.00
532100	TELEPHONE	149,387.00	140,832.00	(8,555.00)	(5.73)

County of Fulton
2009 Budget

532310	VEHICLE ALLOWANCE/MAINTENANCE	700.00	700.00	0.00	0.00
533100	TRAVEL EXPENSE	39,055.00	46,625.00	7,570.00	19.38
534000	ADVERTISING	9,165.00	7,040.00	(2,125.00)	(23.19)
534200	PRINTING	16,343.00	17,593.00	1,250.00	7.65
535200	INSURANCE LIABILITY	50,350.00	50,350.00	0.00	0.00
535300	BOND INSURANCE	1,920.00	217.00	(1,703.00)	(88.70)
536100	ELECTRICITY	7,750.00	9,150.00	1,400.00	18.06
536110	ELECTRICITY ANNEX 1	900.00	970.00	70.00	7.78
536120	ELECTRICITY ANNEX 2	2,300.00	2,700.00	400.00	17.39
536130	ELECTRICITY NSC	8,000.00	11,000.00	3,000.00	37.50
536140	ELECTRICITY BANDSHELL	300.00	350.00	50.00	16.67
536150	ELECTRICITY RAKER	450.00	0.00	(450.00)	(100.00)
536160	ELECTRICITY KOONTZ	2,200.00	2,300.00	100.00	4.55
536180	ELECTRICITY COURT HOUSE	5,100.00	5,800.00	700.00	13.73
536200	PUBLIC UTILITY GAS	50.00	0.00	(50.00)	(100.00)
536400	PUBLIC UTILITY SEWER	7,560.00	6,410.00	(1,150.00)	(15.21)
536500	PUBLIC UTILITY SOLID WASTE	1,450.00	1,900.00	450.00	31.03
536600	PUBLIC UTILITY WATER	4,750.00	4,400.00	(350.00)	(7.37)
536700	PUBLIC UTILITY FUEL OIL	35,300.00	59,000.00	23,700.00	67.14
537400	REPAIR & MAINTENANCE VEHICLES	8,300.00	7,200.00	(1,100.00)	(13.25)
537600	REPAIR & MAINTENANCE EQUIPMENT	1,970.00	1,670.00	(300.00)	(15.23)
538300	RENTALS OF BUILDINGS	41,920.00	46,398.00	4,478.00	10.68
538400	RENTALS OF MACHINERY AND EQUIPMENT	500.00	100.00	(400.00)	(80.00)
538600	RENTALS OF MISC. ITEMS	265.00	265.00	0.00	0.00
541200	VICTIM/WITNESS ACCOUNT – RASA	8,952.00	7,394.00	(1,558.00)	(17.40)
541300	VOJO	2,648.00	2,528.00	(120.00)	(4.53)
542000	DUES SUBSCRIPTIONS MEMBERSHIPS	14,915.00	15,435.00	520.00	3.49
545000	CONTRACTED SERVICES	163,709.00	31,200.00	(132,509.00)	(80.94)
545010	CONTRACTED SERVICES R & M EQUIPMENT	4,680.00	4,680.00	0.00	0.00
545100	CONTRACTED SERVICES R&M VEHICLES	750.00	350.00	(400.00)	(53.33)
545200	SERVICES COMPUTER SUPPORT	105,930.00	72,630.00	(33,300.00)	(31.44)
545300	R & M BUILDING	14,000.00	20,000.00	6,000.00	42.86
545400	INFOCON SERVICES	25,560.00	25,560.00	0.00	0.00
545490	CONTRACTED CHILD SERVICES	140,000.00	140,000.00	0.00	0.00
546000	CONTINUING EDUCATION	26,395.00	26,945.00	550.00	2.08
546110	MEALS	350.00	375.00	25.00	7.14

County of Fulton
2009 Budget

548500	DEBT PAYMENT SFC MORT 5000094653	11,867.00	0.00	(11,867.00)	(100.00)
548501	DEBT PAYMENT 911 LOAN	3,424.00	0.00	(3,424.00)	(100.00)
548502	PRIN TAX NOTE	590,000.00	0.00	(590,000.00)	(100.00)
548503	PRIN 5 YR NOTE	64,873.00	0.00	(64,873.00)	(100.00)
548504	LOAN INTEREST	59,777.00	0.00	(59,777.00)	(100.00)
548506	DEBT SERVICE - PRIN 15 YR NOTE	19,290.00	0.00	(19,290.00)	(100.00)
550100	WELFARE TO WORK GRANT	36,680.00	0.00	(36,680.00)	(100.00)
550200	MEDICAL ASSISTANCE TRANSPORTATION	368,768.00	0.00	(368,768.00)	(100.00)
551000	BURIAL ALLOWANCE	2,500.00	2,000.00	(500.00)	(20.00)
552000	CONTRIBUTIONS TO INSTITUTIONS	300.00	0.00	(300.00)	(100.00)
552100	FULTON INDUSTRIAL DEVELOPMENT ASSOCIATION	21,500.00	14,000.00	(7,500.00)	(34.88)
552200	PENN STATE EXTENSION ANNUAL ALLOTMENT	29,158.00	29,158.00	0.00	0.00
552210	CONSERVATION DISTRICT	75,828.00	75,800.00	(28.00)	(0.04)
552300	FC LIBRARY	15,000.00	15,000.00	0.00	0.00
552450	CHAMBER OF COMMERCE	2,500.00	2,500.00	0.00	0.00
552600	FCCM ALLOTMENT	50,000.00	50,000.00	0.00	0.00
552700	FC FOOD BASKET	1,000.00	0.00	(1,000.00)	(100.00)
552800	FC PARKS & REC	0.00	2,000.00	2,000.00	100.00
553100	HAZMAT MATCHING GRANT	6,000.00	6,000.00	0.00	0.00
553200	AREA AGENCY ON AGING	20,450.00	21,473.00	1,023.00	5.00
553300	LAW LIBRARY	27,000.00	27,000.00	0.00	0.00
574000	CAPITAL PURCHASE MACHINERY & EQUIPMENT	130,740.00	27,600.00	(103,140.00)	(78.89)
592200	TRANSFER TO DEBT SERVICE FUND	<u>0.00</u>	<u>197,616.00</u>	<u>197,616.00</u>	<u>100.00</u>
Expenditures		7,080,934.00	6,277,662.00	(803,272.00)	(11.34)
Net Income over/under Expenses		<u>0.00</u>	<u>(304,353.00)</u>	<u>(304,353.00)</u>	

2009

LIQUID FUELS BUDGET

2009 Liquid Fuels Budget

Revenue	Amount
Cash Receipts	37,900
December 31, 2008 Cash	<u>10,527</u>
Total Revenue	48,427
Expenses	
Ayr	3,400
Belfast	4,200
Bethel	3,800
Brush	3,400
Dublin	2,300
Licking Creek	5,000
McConnellsburg Borough	1,100
Taylor	3,800
Thompson	3,800
Todd	2,300
Union	4,200
Valley Hi	0
Wells	1,100
Bridge Repair	5,000
Southern Alleghenies	3,000
Electric	350
	46,750
Net	1,677

2009

DEBT SERVICE BUDGET

FUND 400

2009 Debt Service - Fund 400

Revenue	Amount
Transfer from General Fund	<u>197,616</u>
Total Revenue	197,616
Expenditures	
Prin. Sinking Fund Series 1999	2,993
Prin. Sinking Fund Series 2003	12,572
Prin. Sinking Fund Series 2005	67,811
Prin. Sinking Fund Series 2007	20,372
Prin. Sinking Fund Series 2009	24,770
Interest	<u>69,098</u>
Total Expenditures	197,616
Net	0

2009

PASS THRU GRANTS BUDGET

FUND 801

2009 Pass Thru Grants - Fund 801

Revenue	Amount
Medical Assistance Transportation	378,586
Welfare to Work	38,600
Food Basket	<u>1,200</u>
Total Revenue	418,386
Expenditures	
Medical Assistance Transportation	378,586
Welfare to Work	38,600
Food Basket	<u>1,200</u>
Total Expenditures	418,386
Net	0

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.

