

COUNTY OF FULTON

2010

BUDGET SUMMARY

BOARD OF COUNTY COMMISSIONERS

Bonnie Mellott Keefer

Craig Cutchall

David R. Hoover II

Budget Summary

The Fulton County budget includes no millage increase for 2010 for either real estate or occupation taxes. The millage for 2010 is 10 mills and remains unchanged since 2006.

The 2010 budget process was a challenge to all counties as a result of the current economy and the budget actions of the state in how they handled their 2009-10 budget process. To date the state continues to underfund some programs based upon funding levels from previous years. When this occurs then counties normally respond with either reducing expenditures or a millage increase. In preparing the 2010 budget, department managers were informed that if any 2010 budget expenditure exceeded the 2009 budget level, then justification was needed for the cost increase with appropriate documentation.

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 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 \$150,000 in 2010 as compared to 2008 prior to the collapse of the stock market. 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 \$282,427. The 2010 budget is very lean and the county is fortunate to currently have a healthy balance sheet that can absorb the 2010 revenue shortfall of \$282,427.

At the time of preparation of the 2009 budget it was expected that the county would have a shortfall of \$304,353. During the first eleven months of 2009 the county was able show fiscal constraint which reduced the projected shortfall to less than \$50,000. In 2008 the county had increased their fund balance by \$377,143. During 2009 and 2010 the county is using this fund balance surplus from the year 2008 instead of adjusting the millage.

The rate of growth in the tax base of Fulton County is low and is 1.6% in 2009 which contributes less than \$60,000 to the budget in 2010. Intergovernmental revenues are increasing \$195,000 which are reimbursements from other agencies. These reimbursements offset the \$210,000 increase in expenditures. With the exception of court fine revenue all other revenue are level or decreasing.

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 45,417 over 2009. This increase is a result of a storm water management project of the Planning Department that costs \$74,000. This expenditure is fully funded by state reimbursements.

Judicial expenditures increased less than 1%.

Public Safety expenditures increased 16%. This entire increase is a result of the increased prison inmate census.

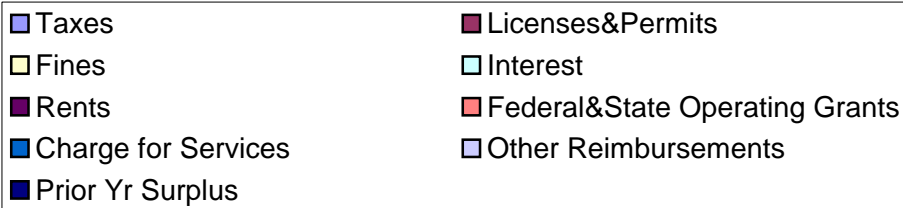
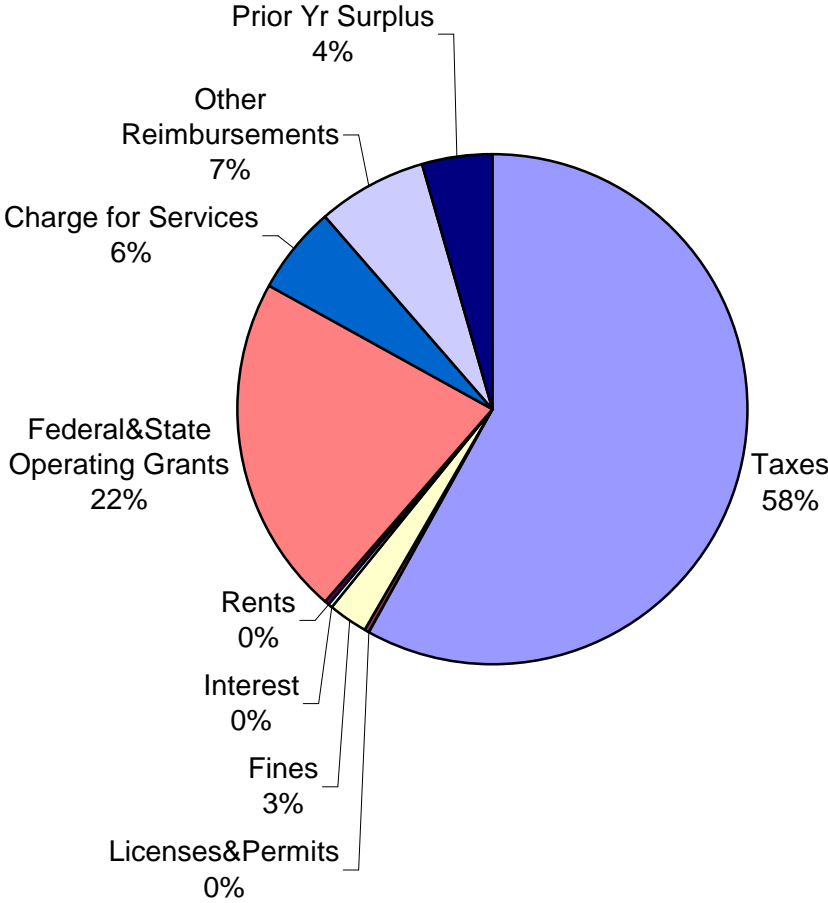
Human Services expenditures decreased 3.2%

Culture and recreation decreased \$12,000 in the budget when compared to the 2009 budget.

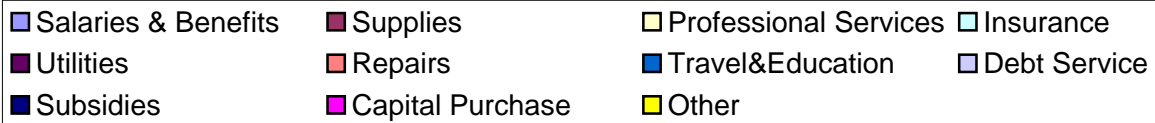
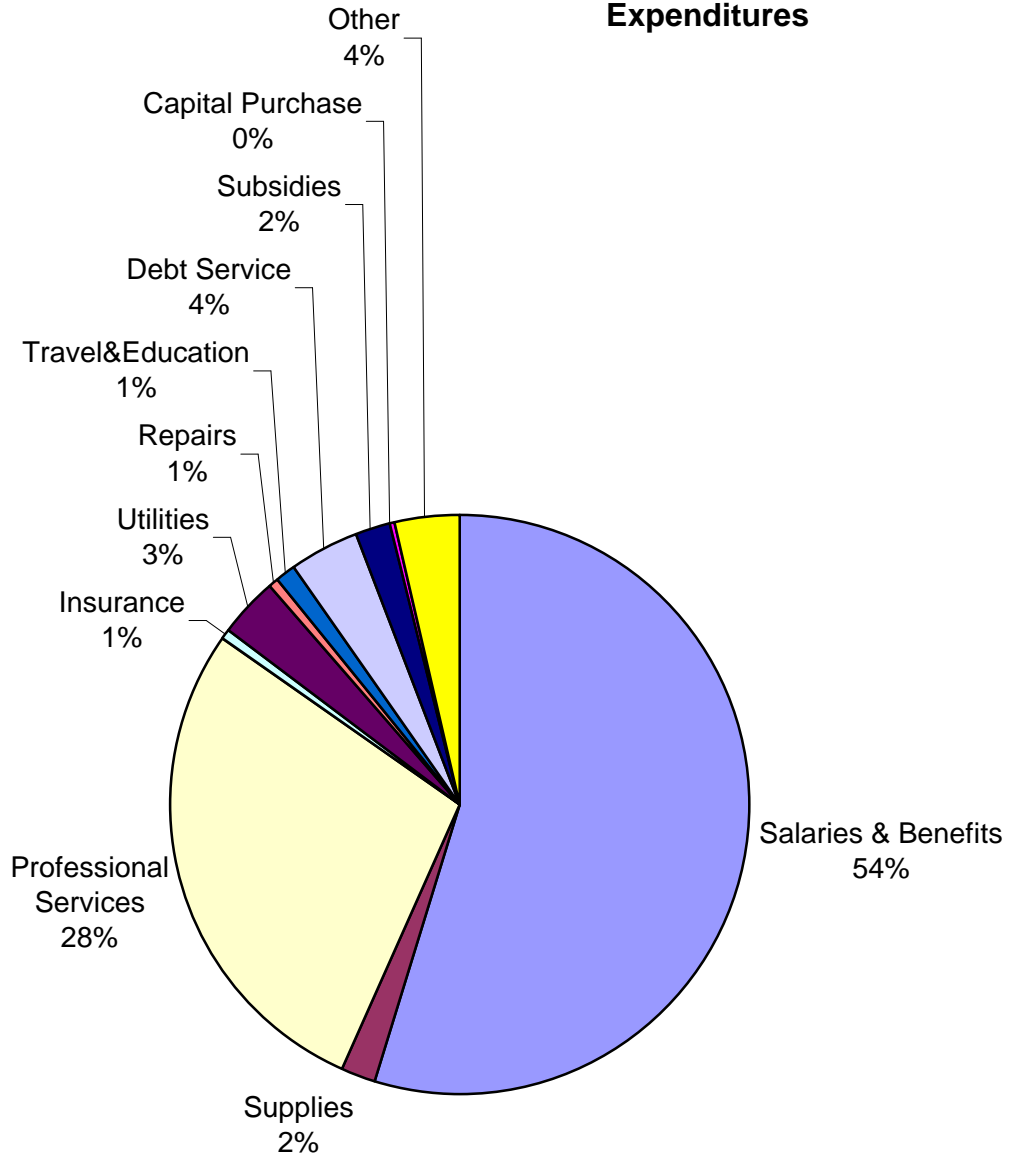
Conservation/Development expenditures decreased as a result of lower funding to the Penn State Extension Office and Fulton County Conservation Office. Both of these offices are not legally component units of Fulton County government.

Debt Services increased \$50,000 as the county starts the first phase of renovations to county buildings.

**2010
Revenue**



2010 Expenditures



County of Fulton

Budget Summary: General Fund

	2009	2010
	Original	Original
	Budget	Budget
FUNDING SOURCES		
Taxes	3,702,361	3,762,141
Licenses/Permits	19,708	19,390
Intergovernmental Revenues	1,215,407	1,410,677
Departmental Charges	384,083	362,060
Fines	135,000	170,000
Operating Transfers In	434,148	422,159
Misc.	82,602	58,864
TOTAL FUNDING SOURCES	5,973,309	6,205,291
EXPENDITURES		
General Government	1,235,328	1,280,745
Judicial	1,316,706	1,328,289
Public Safety	1,077,803	1,253,439
Human Services	1,321,082	1,279,324
Culture/Recreation	19,500	7,500
Conservation/Development	170,997	106,009
Debt Services	197,616	247,320
Employee Benefits	729,630	776,092
Operating Transfers Out	33,000	33,000
Miscellaneous	176,000	176,000
TOTAL EXPENDITURES	6,277,662	6,487,718
Total Revenues	5,973,309	6,205,291
Total Expenditures	6,277,662	6,487,718
Net	(304,353)	(282,427)
Use of prior year funds	304,353	282,427

Funding Sources and Expenditures by Category

County of Fulton
2010 Budget

		2009 Original Budget	2010 Proposed Budget	Variance	% Change in Budget
Revenues					
301100	TAXES RE CURRENT YEAR	3,248,441	3,312,421	63,980	1.97
301200	TAXES RE PRIOR YEAR	185,000	181,000	(4,000)	(2.16)
301300	TAXES RE DELINQUENT TAX CLAIM	199,000	200,000	1,000	0.50
301600	CLEAN AND GREEN FEES	120	120	0	0.00
305100	TAXES CURRENT YEAR OCCUPATION	25,000	25,000	0	0.00
305200	TAXES PRIOR YEAR - OCCUPATION	3,300	3,300	0	0.00
305300	TAXES DELINQUENT OCCUPATION	1,500	300	(1,200)	(80.00)
319010	TAXES RE PENALTIES TAX CLAIM	40,000	40,000	0	0.00
320005	L&P SHERIFF PISTOL PERMITS	6,500	6,800	300	4.62
320006	COMMISSIONS HUNTING	8,000	7,000	(1,000)	(12.50)
320007	COMMISSIONS FISHING	550	500	(50)	(9.09)
320008	COMMISSIONS DOG	2,800	3,000	200	7.14
320009	COMMISSIONS BOAT	40	60	20	50.00
320010	BINGO	300	500	200	66.67
320011	SMALL GAMES OF CHANCE	1,500	1,500	0	0.00
320012	PISTOL PERMITS	18	30	12	66.67
331100	F & F DISTRICT JUSTICE	135,000	170,000	35,000	25.93
341010	INTEREST EARNINGS	40,000	10,000	(30,000)	(75.00)
342200	RENTS COUNTY BUILDINGS - (UTIL, MAINT, FUELS, ETC)	7,200	19,200	12,000	166.67
351601	HS DRO % IV D FUNDS BLOOD TESTS - GENETIC TEST FEES	650	650	0	0.00
351602	FOG C & Y MEDICAID REIMBURSEMENT	900	1,256	356	39.56
351604	FOG HS C & Y T-IV-B	38,963	38,963	0	0.00
351605	FE C & Y TITLE XX	11,791	11,791	0	0.00
354102	CS D ASSMT STATE TAX EQUAL FEE (STEB)	50	50	0	0.00
354130	ACT 167 REVENUE	0	74,000	74,000	#DIV/0!
354201	SOG PS PP ADULT GRANT IN AID	43,000	41,000	(2,000)	(4.65)
354202	SOG PS PP SBS PCCD 93DS11 4618	7,880	7,880	0	0.00
354204	SOG PS PP JUVENILE TRAINING AL	2,150	2,150	0	0.00
354213	SOG PS COURTS APPORTIONMENT-ANNUAL ADMIN & OTHER OPER. COSTS	27,750	24,685	(3,065)	(11.05)
354600	SOG HS C & Y ACT 148	637,184	806,221	169,037	26.53
354601	SOG HS C & Y T-IV-E	277,444	216,392	(61,052)	(22.01)
354604	SOG TEMP ASSIS NEEDY FAMILIES TANF	21,042	21,042	0	0.00
354900	SOG-MISC	0	20,250	20,250	#DIV/0!
356200	SOG GAMELANDS PMT IN LIEU TAXES	22,329	22,329	0	0.00
356500	SOG DEPT. ENVIRONMENTAL RESOURCES	34,918	34,918	0	0.00
356600	SOG PUC PMT LIEU TAXES	5,289	4,600	(689)	(13.03)
361000	CS-D REGISTER OF WILLS	19,000	25,000	6,000	31.58
361001	CSD TAX CLAIM COMMISSION FEES	37,000	37,000	0	0.00
361002	TAX CERTIFICATES	500	800	300	60.00
361003	CS OTHER REVENUES	1,650	3,050	1,400	84.85
361005	CLERK OF COURTS FILING FEES	75,000	68,000	(7,000)	(9.33)

County of Fulton
2010 Budget

361006	CS JUD PROTHONOTARY COMMON PLEAS	55,000	60,000	5,000	9.09
361007	CS JUD C & Y CLIENT REIMBURSMT	42,793	15,000	(27,793)	(64.95)
361008	COMMISSION WRIT TAX	15	10	(5)	(33.33)
361009	CS D TREASURER NSF FEES	175	100	(75)	(42.86)
361010	INTERNET FEES	600	700	100	16.67
361011	MASTER FEES	2,500	2,200	(300)	(12.00)
361012	CS RECORDER OF DEEDS	70,000	64,000	(6,000)	(8.57)
361013	CS-D CLERK OF ORPHANS COURT FEES	3,000	4,000	1,000	33.33
361014	CS PS SHERIFF SALE	12,000	12,000	0	0.00
361015	CS PS SHERIFF COURT COSTS REIMBURSEMENT	10,000	12,000	2,000	20.00
361017	DR SERVICE FEES	8,500	8,500	0	0.00
361020	OTHER MISC REIMBURSEMENTS	24,606	9,500	(15,106)	(61.39)
361022	COMMUNITY SERVICE PROGRAM -MEDICAL INSURANCE	350	350	0	0.00
361026	SALARY REIMBURSEMENT	84,067	82,500	(1,567)	(1.86)
361027	MEETINGS SEMINARS EDUCA TRAVEL REIMB	0	1,500	1,500	#DIV/0!
361028	HEALTH INSURANCE REIMBURSEMENT	10,296	18,144	7,848	76.22
361030	POSTAGE REIMBURSEMENT	150	170	20	13.33
361400	PLAN REVIEW FEES	1,000	1,000	0	0.00
361500	CS D PLANNING SALES MAPS	4,300	3,000	(1,300)	(30.23)
361711	CS COPIES	2,000	1,800	(200)	(10.00)
361712	CS TAX NOTICE PRINTING REIMBURSEMENT	4,800	4,900	100	2.08
362101	CS JUD PP WORK RELEASE	7,500	12,000	4,500	60.00
362102	CS JUD PP ACT 35 PROBATION	26,750	27,000	250	0.93
392012	TRANSFER FROM FUND 208	6,000	7,500	1,500	25.00
392203	TRANSFER FROM FUND 244	32,017	30,000	(2,017)	(6.30)
392204	TRANSFER FROM FUND 206	1,300	700	(600)	(46.15)
392205	TRANSFER FROM FUND 205	0	1,800	1,800	#DIV/0!
392212	TRANSFER FROM FUND 212	10,450	7,200	(3,250)	(31.10)
392233	TRANSFER FROM FUND 233	9,460	8,457	(1,003)	(10.60)
392234	TRANSFER FROM FUND 234	28,129	25,382	(2,747)	(9.77)
392237	TRANSFER FROM FUND 237	122,000	114,000	(8,000)	(6.56)
392243	TRANS FROM FUND 243	11,250	11,000	(250)	(2.22)
392247	TRANSFER FROM FUND 247	43,542	29,920	(13,622)	(31.28)
392255	TRANSFER FROM FUND 255	170,000	185,000	15,000	8.82
392299	TRANSFER FROM FUND 204	0	1,200	1,200	#DIV/0!
Total Revenues		5,973,309	6,205,291	231,982	3.88
Expenditures					
510500	SALARY ELECTED OFFICIALS	485,624	492,647	7,023	1.45
511000	SALARY DEPARTMENT HEAD	544,113	525,152	(18,961)	(3.48)
511200	SALARY STAFF	796,788	820,957	24,169	3.03
511400	SALARY PROFESSIONAL STAFF	658,107	651,329	(6,778)	(1.03)
511500	SALARY STAFF PT	26,200	26,462	262	1.00
511700	ON-CALL COMPENSATION	37,011	37,202	191	0.52

County of Fulton
2010 Budget

511800	OVERTIME COMPENSATION	11,000	11,000	0	0.00
511900	SALARY STAFF PER DIEM	9,000	9,000	0	0.00
519200	FICA	185,920	184,277	(1,643)	(0.88)
519400	UNEMPLOYMENT COMP	7,744	7,818	74	0.96
519500	WORKERS COMP	59,500	59,500	0	0.00
519601	DENTAL INSURANCE	18,150	19,100	950	5.23
519602	VISION INSURANCE	3,100	3,192	92	2.97
519603	HEALTH INSURANCE	346,900	428,500	81,600	23.52
519700	RETIREMENT	300,000	250,000	(50,000)	(16.67)
519800	LIFE INSURANCE	1,980	5,800	3,820	192.93
521000	SUPPLIES OFFICE	68,737	69,380	643	0.94
521300	SUPPLIES MINOR EQUIPMENT	6,720	6,720	0	0.00
521500	POSTAGE	37,335	42,315	4,980	13.34
521800	SUPPLIES MAINTENANCE	8,000	11,000	3,000	37.50
521910	SUPPLIES PROBATION	2,000	2,000	0	0.00
522900	JAIL MEALS PRISONERS	200	200	0	0.00
523100	SUPPLIES CO VEHICLE FUEL	4,300	3,300	(1,000)	(23.26)
523800	SUPPLIES CLOTHING & UNIFORMS	700	500	(200)	(28.57)
524100	SUPPLIES GENERAL	2,550	2,300	(250)	(9.80)
524300	SUPPLIES HEALTH AND WELFARE	100	0	(100)	(100.00)
524990	CONTINGENCY	125,000	125,000	0	0.00
531000	PROF SER SOLICITOR	600	600	0	0.00
531100	PROF SER ACCOUNTING & AUDITING	22,250	23,000	750	3.37
531200	PROF SER MANAG CONSULT COSTING	3,000	2,000	(1,000)	(33.33)
531201	STORMWATER CONSULTING	0	74,000	74,000	#DIV/0!
531400	PROF SER SPEC. LEGAL SERVICES	70,700	68,700	(2,000)	(2.83)
531440	ADOPTION ASSISTANCE	22,700	36,700	14,000	61.67
531450	PROF SER SLS COURT APPOINTED COUNCIL	60,000	65,000	5,000	8.33
531460	PROF SER JURY FEES	8,400	6,500	(1,900)	(22.62)
531470	PROF SER WITNESS FEES	1,000	6,100	5,100	510.00
531480	PROF SER CONSTABLE FEES	5,675	5,775	100	1.76
531490	PROF SER CONSTABLE MILEAGE	3,100	3,400	300	9.68
531500	PROF SER MEDICAL	12,800	12,850	50	0.39
531505	DRUG & ALCOHOL COUNSELING	10,000	15,000	5,000	50.00
531506	MH / MR COUNSELING	41,500	46,000	4,500	10.84
531510	INSTITUT. FOSTER CARE	238,000	294,000	56,000	23.53
531520	INSTITUT. RESIDENTIAL	262,100	262,100	0	0.00
531530	PROF SER GROUP HOME INSTITUTIONAL	26,000	16,000	(10,000)	(38.46)
531550	PROF SER REMOVAL OF BODIES	3,000	3,000	0	0.00
531660	PROF SER AUTOPSIES	8,000	8,000	0	0.00
531700	PROF SER JUVENILE DETENTION	4,000	19,000	15,000	375.00
531701	PROF SER BEDFORD OUTofCNTY HOUSING	10,000	5,000	(5,000)	(50.00)
531702	PROF SER FRANKLIN OUTofCNTY HOUSING	464,500	633,200	168,700	36.32
531705	FRANKLIN CNTY DRC	0	16,800	16,800	#DIV/0!
531815	GYPSY MOTH SPRAYING	10,794	0	(10,794)	(100.00)

County of Fulton
2010 Budget

531820	PROF SERVICES AUCTIONEER	50	50	0	0.00
531830	MASTER FEES	2,500	2,200	(300)	(12.00)
532100	TELEPHONE	140,832	123,040	(17,792)	(12.63)
532310	VEHICLE ALLOWANCE/MAINTENANCE	700	700	0	0.00
533100	TRAVEL EXPENSE	46,625	45,075	(1,550)	(3.32)
534000	ADVERTISING	7,040	8,015	975	13.85
534200	PRINTING	17,593	13,763	(3,830)	(21.77)
535200	INSURANCE LIABILITY	50,350	50,350	0	0.00
535300	BOND INSURANCE	217	217	0	0.00
536100	ELECTRICITY	9,150	12,550	3,400	37.16
536110	ELECTRICITY ANNEX 1	970	1,000	30	3.09
536120	ELECTRICITY ANNEX 2	2,700	3,000	300	11.11
536130	ELECTRICITY NSC	11,000	12,500	1,500	13.64
536140	ELECTRICITY BANDSHELL	350	1,000	650	185.71
536160	ELECTRICITY KOONTZ	2,300	2,500	200	8.70
536180	ELECTRICITY COURT HOUSE	5,800	6,400	600	10.34
536400	PUBLIC UTILITY SEWER	6,410	6,710	300	4.68
536500	PUBLIC UTILITY SOLID WASTE	1,900	1,320	(580)	(30.53)
536600	PUBLIC UTILITY WATER	4,400	4,950	550	12.50
536700	PUBLIC UTILITY FUEL OIL	59,000	38,000	(21,000)	(35.59)
537400	REPAIR & MAINTENANCE VEHICLES	7,200	5,700	(1,500)	(20.83)
537600	REPAIR & MAINTENANCE EQUIPMENT	1,670	1,670	0	0.00
538300	RENTALS OF BUILDINGS	46,398	51,431	5,033	10.85
538400	RENTALS OF MACHINERY AND EQUIPMENT	100	100	0	0.00
538600	RENTALS OF MISC. ITEMS	265	250	(15)	(5.66)
541200	VICTIM/WITNESS ACCOUNT - RASA	7,394	7,394	0	0.00
541300	VOJO	2,528	2,528	0	0.00
542000	DUES SUBSCRIPTIONS MEMBERSHIPS	15,435	17,750	2,315	15.00
545000	CONTRACTED SERVICES	31,200	34,400	3,200	10.26
545010	CONTRACTED SERVICES R & M EQUIPMENT	4,680	4,200	(480)	(10.26)
545100	CONTRACTED SERVICES R&M VEHICLES	350	350	0	0.00
545200	COMPUTER/SOFTWARE SUPPORT	72,630	60,850	(11,780)	(16.22)
545300	R & M BUILDING	20,000	25,000	5,000	25.00
545400	INFOCON SERVICES	25,560	28,560	3,000	11.74
545490	CONTRACTED CHILD SERVICES	140,000	60,200	(79,800)	(57.00)
546000	CONTINUING EDUCATION	26,945	34,645	7,700	28.58
546110	MEALS	375	225	(150)	(40.00)
551000	BURIAL ALLOWANCE	2,000	2,000	0	0.00
552100	FULTON INDUSTRIAL DEVELOPMENT ASSOCIATION	14,000	12,000	(2,000)	(14.29)
552200	PENN STATE EXTENSION ANNUAL ALLOTMENT	29,158	14,579	(14,579)	(50.00)
552210	CONSERVATION DISTRICT	75,800	38,000	(37,800)	(49.87)
552300	FC LIBRARY	15,000	7,500	(7,500)	(50.00)
552450	CHAMBER OF COMMERCE	2,500	0	(2,500)	(100.00)
552600	FCCM ALLOTMENT	50,000	20,000	(30,000)	(60.00)
552800	FC PARKS & REC	2,000	0	(2,000)	(100.00)

County of Fulton
2010 Budget

553200	AREA AGENCY ON AGING	21,473	10,750	(10,723)	(49.94)
574000	CAPITAL PURCHASE EQUIPMENT	27,600	16,600	(11,000)	(39.86)
592200	TRANSFER TO FUND 400	197,616	247,320	49,704	25.15
592235	TRANSFER TO FUND 235	27,000	27,000	0	0.00
592240	TRANSFER TO FUND 240	<u>6,000</u>	<u>6,000</u>	0	0.00
Expenditures		6,277,662	6,487,718	210,056	3.35
Net Income over/under Expenditures		<u>(304,353)</u>	<u>(282,427)</u>	<u>21,926</u>	(7.20)

2010

LIQUID FUELS BUDGET

FUND 201

2010 Liquid Fuels Budget

Revenue	Amount
Deferred Revenue	1,786
Cash Receipts	30,000
Interest	<u>40</u>
Total Revenue	31,826
Expenses	
Ayr	2,400
Belfast	2,900
Bethel	2,700
Brush	2,400
Dublin	1,600
Licking Creek	3,500
McConnellsburg Borough	750
Taylor	2,600
Thompson	2,600
Todd	1,600
Union	2,900
Valley Hi	0
Wells	750
Southern Alleghenies	3,000
Electric	<u>350</u>
Total Expenditures	30,050
12/31/10 Projected Fund Balance	1,776

2010

DEBT SERVICE BUDGET

FUND 400

2010 Debt Service - Fund 400

Revenue	Amount
Transfer from General Fund	<u>247,320</u>
Total Revenue	247,320
Expenditures	
Prin. Sinking Fund Series 2005	70,883
Prin. Sinking Fund Series 2007	16,666
Prin. Sinking Fund Series A of 2009	0
Prin. Sinking Fund Series B of 2009	14,581
Prin. Sinking Fund Series 2010	8,879
Interest	<u>136,311</u>
Total Expenditures	247,320
Net	0

2010

PASS THRU GRANTS BUDGET

FUND 801

2010 Pass Thru Grants - Fund 801

Revenue	Amount
Medical Assistance Transportation	476,187
Welfare to Work	47,500
Food Basket	<u>1,000</u>
Total Revenue	524,687
Expenditures	
Medical Assistance Transportation	476,187
Welfare to Work	47,500
Food Basket	<u>1,000</u>
Total Expenditures	524,687
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.

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.

