

COUNTY OF FULTON

2013

BUDGET SUMMARY

BOARD OF COUNTY COMMISSIONERS

Rodney McCray

Craig Cutchall

Irvin Dasher

General Fund

Budget Summary

The vast majority of the expenditures of the County are required under the laws of the Commonwealth of Pennsylvania. All Counties have seen services being mandated which are then underfunded by the Commonwealth, the result is local citizens incur the cost of the services.

The County started 2012 with a planned revenue shortfall in the amount of \$266,223. During the year this shortfall was eliminated. Expenditure reductions were obtained in two main areas which were employee benefits and jail costs. The cost of employee benefits was lower than expected in health insurance and also retirement funding. The cost of health insurance is not known until March of the budget year, and the actual cost of retirement funding is not known until the 4th quarter of the budget year. The second area of cost reduction was inmate housing costs. In 2012 the County had lower than expected jail costs due to the lower volume of inmates being housed.

When preparing the 2013 budget the department managers were informed if any of the 2013 budget expenditures exceeded the 2012 budget level, then justification was needed for the cost increase with appropriate documentation. In addition all expenditures were compared to a five year budget trend with an understanding of variances from those trends. When the 2013 budget was completed it had a \$420,000 budget deficit without a millage increase. Over the last 12 months the County has been projecting an estimated 2013 budget deficit of \$424,000 with an estimated millage adjustment needed of 1.25 mills. The 2013 budget millage adjustment is 1.20 mills which would change the millage rate on real estate from 10.95 to 12.15.

Without the above millage adjustment, tax revenue to the County would be flat. Normally tax revenue would be increasing without a millage adjustment; flat tax revenue indicates little economic growth in the County. Tax revenue is the main source of the County's revenue and represents 70% of the total revenue.

The single largest expenditure cost of the County is salary and benefits which is 55% of the budget. In 2013 two new positions were added to the budget which are a probation officer and also an administrative assistant for the Tax Assessment Office. The probation officer is partially funded with a grant for the first two years. In the 2013 budget there is a reduction of one employee in the maintenance department as compared to 2012.

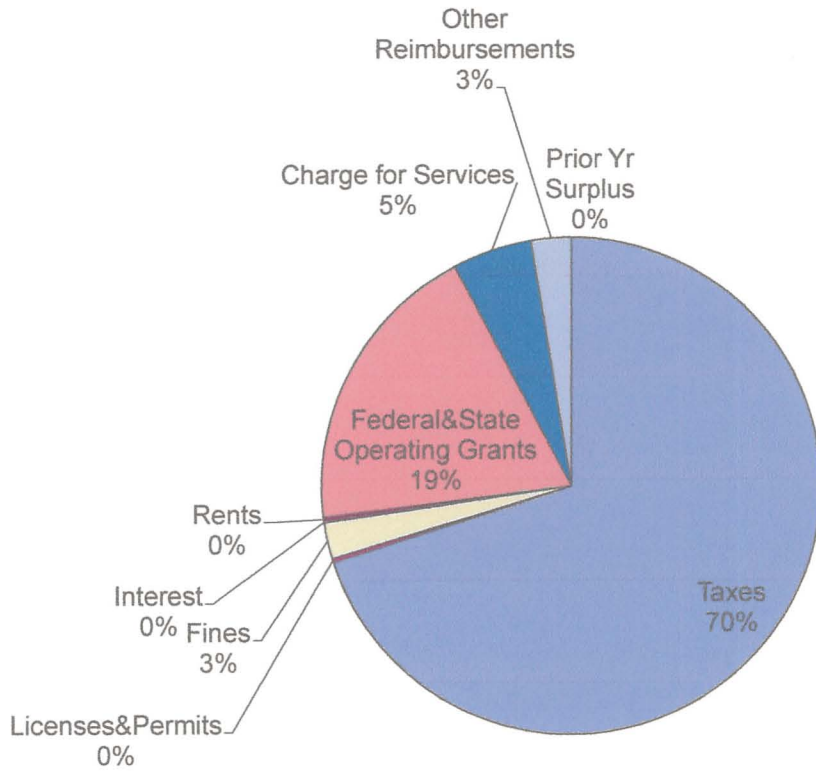
All other expenditure costs in 2013 are very similar to actual expected costs of 2012 with the following exceptions. It is expected that employee health will cost \$30,000 more; funding of the retirement plan will cost \$60,000 more; inmate housing cost is expected to increase \$68,000; debt service will increase \$47,000 as a result of a 2009 project being completed and new borrowing in 2012; and the general fund needs to fund the 911 center \$50,000. The 911 center normally would be self-sustaining from grant revenue however in 2013 expenditures will exceed the expected cash flow from the grant revenue.

The 2013 budget is a deficit budget of \$46,318 with this shortfall being funded by prior year fund balance. During 2013 the County will 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.

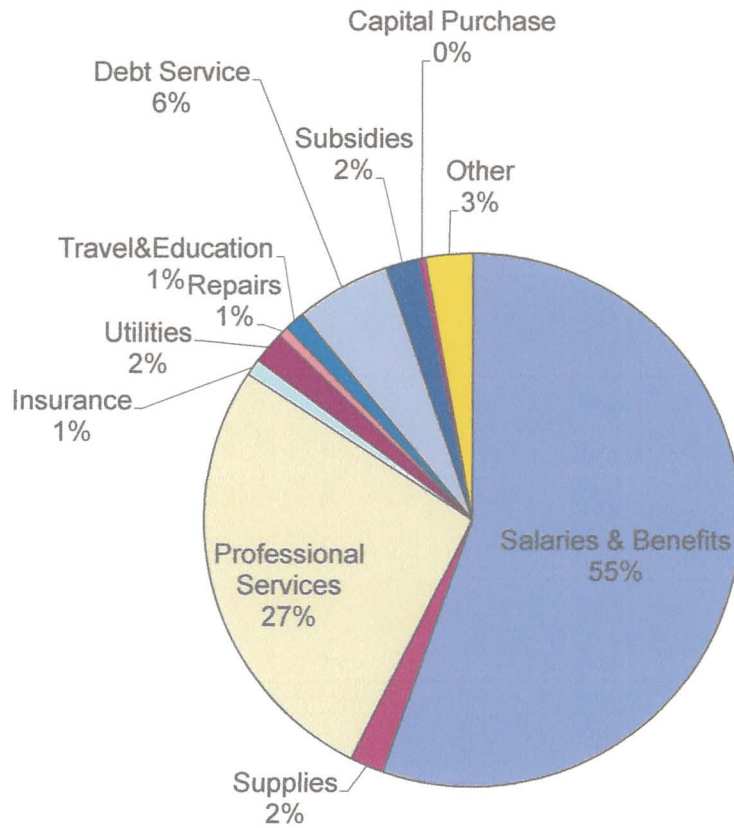
County of Fulton Budget Summary: General Fund

	2009 Original Budget	2010 Original Budget	2011 Original Budget	2012 Original Budget	2013 Original Budget
FUNDING SOURCES					
Taxes	3,702,361	3,762,141	3,904,240	4,212,922	4,592,483
Licenses/Permits	19,708	19,390	19,762	20,355	18,085
Intergovernmental Revenues	1,215,407	1,430,677	1,454,540	1,249,611	1,257,090
Departmental Charges	384,083	362,060	393,640	370,198	340,456
Fines	135,000	170,000	158,200	160,100	154,000
Operating Transfers In	434,148	422,159	118,802	100,891	95,406
Misc.	82,602	58,864	87,250	108,025	99,220
TOTAL FUNDING SOURCES	5,973,309	6,225,291	6,136,434	6,222,102	6,556,740
EXPENDITURES					
General Government	1,235,328	1,283,033	1,355,950	1,224,005	1,211,762
Judicial	1,316,706	1,339,285	1,182,942	1,222,745	1,289,363
Public Safety	1,077,803	1,253,439	1,255,654	1,132,957	1,190,585
Human Services	1,321,082	1,279,324	1,262,141	1,270,909	1,271,592
Culture/Recreation	19,500	7,500	7,500	7,500	10,000
Conservation/Development	170,997	106,009	107,034	107,526	103,651
Debt Services	197,616	247,320	324,851	328,259	375,011
Employee Benefits	729,630	756,592	917,464	978,350	950,200
Operating Transfers Out	33,000	33,000	107,274	131,552	120,623
Miscellaneous	176,000	176,000	60,509	84,522	80,271
TOTAL EXPENDITURES	6,277,662	6,481,502	6,581,319	6,488,325	6,603,058
Total Revenues	5,973,309	6,225,291	6,136,434	6,222,102	6,556,740
Total Expenditures	6,277,662	6,481,502	6,581,319	6,488,325	6,603,058
Net	(304,353)	(256,211)	(444,885)	(266,223)	(46,318)
Use of prior year funds	304,353	256,211	444,885	266,223	46,318
Actual use of prior year funds	0	0	0		
Actual budget surplus	180,026	139,499	69,600	TBA	

2013 Revenue



2013 Expenditures



County of Fulton
Statement of Revenues and Expenditures
100 - GENERAL FUND
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
301100	TAXES RE CURRENT YEAR	4,293,063.00	3,726,252.00	566,811.00
301200	TAXES RE PRIOR YEAR	0.00	184,000.00	(184,000.00)
301300	TAXES RE DELINQUENT TAX CLAIM	220,000.00	220,000.00	0.00
301600	CLEAN AND GREEN FEES	120.00	120.00	0.00
305100	TAXES CURRENT YEAR OCCUPATION	27,000.00	27,000.00	0.00
305200	TAXES PRIOR YEAR - OCCUPATION	3,800.00	3,300.00	500.00
305300	TAXES DELINQUENT OCCUPATION	500.00	2,750.00	(2,250.00)
319010	TAXES RE PENALTIES TAX CLAIM	48,000.00	49,500.00	(1,500.00)
320005	L&P SHERIFF PISTOL PERMITS	7,000.00	6,900.00	100.00
320006	COMMISSIONS HUNTING	5,500.00	7,000.00	(1,500.00)
320007	COMMISSIONS FISHING	400.00	400.00	0.00
320008	COMMISSIONS DOG	2,900.00	3,200.00	(300.00)
320009	COMMISSIONS BOAT	50.00	50.00	0.00
320010	BINGO	500.00	790.00	(290.00)
320011	SMALL GAMES OF CHANCE	1,700.00	2,000.00	(300.00)
320012	PISTOL PERMITS	35.00	15.00	20.00
331100	F & F DISTRICT JUSTICE	154,000.00	160,100.00	(6,100.00)
341010	INTEREST EARNINGS	6,300.00	18,500.00	(12,200.00)
342200	RENTS COUNTY BUILDINGS - (UTIL, MAI...	16,872.00	21,900.00	(5,028.00)
351602	FOG C & Y MEDICAID REIMBURSEMENT	995.00	1,122.00	(127.00)
351604	FOG HS C & Y T-IV-B	38,963.00	38,963.00	0.00
351605	FOG TITLE XX	11,791.00	11,791.00	0.00
351606	FOG-MISC	25,000.00	0.00	25,000.00
354102	CS D ASSMT STATE TAX EQUAL FEE (STE..	10.00	10.00	0.00
354201	SOG PS PP ADULT GRANT IN AID	34,700.00	39,500.00	(4,800.00)
354202	SOG PS PP SBS PCCD 93DS11 4618	0.00	7,088.00	(7,088.00)
354204	SOG PS PP JUVENILE TRAINING AL	2,150.00	2,705.00	(555.00)
354213	SOG PS COURTS APPORTIONMENT-ANN...	30,000.00	30,000.00	0.00
354600	SOG HS C & Y ACT 148	618,000.00	585,400.00	32,600.00
354601	FOG HS C & Y T-IV-E	251,200.00	280,400.00	(29,200.00)
354604	FOG TEMP ASSIS NEEDY FAMILIES TANF	18,136.00	17,632.00	504.00
356200	SOG GAMELANDS PMT IN LIEU TAXES	22,329.00	22,329.00	0.00
356500	SOG DEPT. ENVIRONMENTAL RESOURCES	35,616.00	35,616.00	0.00
356600	SOG PUC PMT LIEU TAXES	5,800.00	5,000.00	800.00
361000	CS-D REGISTER OF WILLS	30,000.00	30,000.00	0.00
361001	CSD TAX CLAIM COMMISSION FEES	37,500.00	37,500.00	0.00
361002	TAX CERTIFICATES	750.00	1,000.00	(250.00)
361003	CS OTHER REVENUES	3,675.00	4,025.00	(350.00)
361004	CS-AUTOPSY, TOXOLOGY, FIELD REPOR...	200.00	150.00	50.00
361005	CLERK OF COURTS FILING FEES	70,000.00	75,000.00	(5,000.00)
361006	CS JUD PROTHONOTARY COMMON PLEAS	40,000.00	54,000.00	(14,000.00)
361007	CS JUD C & Y CLIENT REIMBURSMT	13,700.00	10,093.00	3,607.00
361008	COMMISSION WRIT TAX	6.00	5.00	1.00
361009	CS D TREASURER NSF FEES	25.00	25.00	0.00
361010	INTERNET FEES	3,500.00	1,900.00	1,600.00
361011	MASTER FEES	2,200.00	2,500.00	(300.00)
361012	CS RECORDER OF DEEDS	49,000.00	55,000.00	(6,000.00)
361013	CS-D CLERK OF ORPHANS COURT FEES	5,000.00	5,500.00	(500.00)
361014	CS PS SHERIFF SALE	18,000.00	17,200.00	800.00
361015	CS PS SHERIFF COURT COSTS REIMBUR...	0.00	10,000.00	(10,000.00)
361020	OTHER MISC REIMBURSEMENTS	5,800.00	5,500.00	300.00
361022	COMMUNITY SERVICE PROGRAM -MEDI...	450.00	400.00	50.00
361026	SALARY REIMBURSEMENT	162,400.00	172,055.00	(9,655.00)
361027	MEETINGS SEMINARS EDUCA TRAVEL R...	250.00	500.00	(250.00)
361028	HEALTH INSURANCE REIMBURSEMENT	69,298.00	61,000.00	8,298.00

County of Fulton
Statement of Revenues and Expenditures
100 - GENERAL FUND
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance	
361030	POSTAGE REIMBURSEMENT	250.00	225.00	25.00
361031	ELECTION FILING FEES	100.00	0.00	100.00
361400	PLAN REVIEW FEES	900.00	900.00	0.00
361500	CS D PLANNING SALES MAPS	2,000.00	3,000.00	(1,000.00)
361711	CS COPIES	1,000.00	1,000.00	0.00
361712	CS TAX NOTICE PRINTING REIMBURSEM...	4,900.00	4,900.00	0.00
362100	SOG ELECTRONIC MONITOR	4,500.00	4,500.00	0.00
362101	CS JUD PP WORK RELEASE	7,500.00	9,000.00	(1,500.00)
362102	CS JUD PP ACT 35 PROBATION	23,000.00	25,000.00	(2,000.00)
362103	CS ALCOHOL MONITORING	23,000.00	18,000.00	5,000.00
392203	TRANSFER FROM FUND 244	26,942.00	28,500.00	(1,558.00)
392204	TRANSFER FROM FUND 206	1,000.00	1,000.00	0.00
392205	TRANSFER FROM FUND 205	1,400.00	1,554.00	(154.00)
392212	TRANSFER FROM FUND 212	6,100.00	6,500.00	(400.00)
392229	Transfer from Fund 229	5,000.00	5,000.00	0.00
392233	TRANSFER FROM FUND 233	0.00	4,649.00	(4,649.00)
392234	TRANSFER FROM FUND 234	22,420.00	26,348.00	(3,928.00)
392243	TRANS FROM FUND 243	11,500.00	11,500.00	0.00
392247	TRANSFER FROM FUND 247	16,944.00	12,440.00	4,504.00
392299	TRANSFER FROM FUND 204	4,100.00	3,400.00	700.00
	Total Revenues	6,556,740.00	6,222,102.00	334,638.00
	Expenses			
510500	SALARY ELECTED OFFICIALS	508,983.00	510,260.00	1,277.00
511000	SALARY DEPARTMENT HEAD	518,759.00	506,963.00	(11,796.00)
511200	SALARY STAFF	770,239.00	762,551.00	(7,688.00)
511400	SALARY PROFESSIONAL STAFF	623,583.00	569,447.00	(54,136.00)
511500	SALARY STAFF PT	25,417.00	27,796.00	2,379.00
511700	ON-CALL COMPENSATION	39,192.00	38,159.00	(1,033.00)
511800	OVERTIME COMPENSATION	21,000.00	11,000.00	(10,000.00)
519200	FICA	176,140.00	171,755.00	(4,385.00)
519400	UNEMPLOYMENT COMP	11,218.00	12,097.00	879.00
519500	WORKERS COMP	27,300.00	27,300.00	0.00
519601	DENTAL INSURANCE	23,100.00	26,750.00	3,650.00
519602	VISION INSURANCE	3,500.00	3,500.00	0.00
519603	HEALTH INSURANCE	535,000.00	579,500.00	44,500.00
519700	RETIREMENT	350,000.00	325,000.00	(25,000.00)
519800	LIFE INSURANCE	6,300.00	6,300.00	0.00
521000	SUPPLIES OFFICE	65,620.00	65,880.00	260.00
521300	SUPPLIES MINOR EQUIPMENT	6,820.00	6,720.00	(100.00)
521500	POSTAGE	33,922.00	33,965.00	43.00
521800	SUPPLIES MAINTENANCE	11,800.00	11,800.00	0.00
521910	SUPPLIES PROBATION	3,554.00	3,500.00	(54.00)
522900	JAIL MEALS PRISONERS	325.00	300.00	(25.00)
523100	SUPPLIES CO VEHICLE FUEL	4,300.00	3,500.00	(800.00)
523800	SUPPLIES CLOTHING & UNIFORMS	1,050.00	950.00	(100.00)
524100	SUPPLIES GENERAL	5,350.00	5,100.00	(250.00)
531000	PROF SER SOLICITOR	700.00	700.00	0.00
531100	PROF SER ACCOUNTING & AUDITING	28,400.00	29,750.00	1,350.00
531150	ADMINSTRATIVE SERVICES	150.00	100.00	(50.00)
531200	PROF SER MANAG CONSULTING	2,000.00	2,000.00	0.00
531400	PROF SER SPEC. LEGAL SERVICES	38,300.00	56,900.00	18,600.00
531440	ADOPTION ASSISTANCE	93,250.00	143,250.00	50,000.00
531450	PROF SER SLS COURT APPOINTED COUN...	77,500.00	57,000.00	(20,500.00)
531460	PROF SER JURY FEES	8,500.00	6,500.00	(2,000.00)
531470	PROF SER WITNESS FEES	10,700.00	10,000.00	(700.00)
531480	PROF SER CONSTABLE FEES	4,700.00	4,775.00	75.00

County of Fulton
Statement of Revenues and Expenditures
100 - GENERAL FUND
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance	
531490	PROF SER CONSTABLE MILEAGE	3,475.00	3,500.00	25.00
531500	PROF SER MEDICAL	12,250.00	11,750.00	(500.00)
531504	ALCOHOL MONITORING	45,000.00	39,500.00	(5,500.00)
531505	DRUG & ALCOHOL COUNSELING	13,000.00	14,500.00	1,500.00
531506	MH / ID COUNSELING	20,500.00	20,864.00	364.00
531510	INSTITUT. FOSTER CARE	165,550.00	165,550.00	0.00
531520	INSTITUT. RESIDENTIAL	147,840.00	97,840.00	(50,000.00)
531530	PROF SER GROUP HOME INSTITUTIONAL	146,000.00	146,000.00	0.00
531550	PROF SER REMOVAL OF BODIES	4,000.00	3,000.00	(1,000.00)
531660	PROF SER AUTOPSIES	12,000.00	7,500.00	(4,500.00)
531700	PROF SER JUVENILE DETENTION	6,200.00	6,200.00	0.00
531701	PROF SER OUTofCNTY HOUSING	18,000.00	18,000.00	0.00
531702	PROF SER FRANKLIN OUTofCNTY HOUSI...	540,000.00	532,000.00	(8,000.00)
531705	FRANKLIN CNTY DRC	77,000.00	77,000.00	0.00
531820	PROF SERVICES AUCTIONEER	75.00	50.00	(25.00)
531830	MASTER FEES	2,200.00	2,500.00	300.00
532100	TELEPHONE	49,235.00	47,430.00	(1,805.00)
532310	VEHICLE ALLOWANCE/MAINTENANCE	0.00	700.00	700.00
533100	TRAVEL EXPENSE	46,144.00	41,114.00	(5,030.00)
534000	ADVERTISING	5,965.00	5,615.00	(350.00)
534200	PRINTING	15,900.00	14,309.00	(1,591.00)
535200	INSURANCE LIABILITY	67,321.00	63,395.00	(3,926.00)
535300	BOND INSURANCE	0.00	1,923.00	1,923.00
536100	ELECTRICITY	24,800.00	24,100.00	(700.00)
536110	ELECTRICITY ANNEX 1	1,600.00	1,200.00	(400.00)
536120	ELECTRICITY ANNEX 2	2,000.00	2,500.00	500.00
536130	ELECTRICITY NSC	15,100.00	16,000.00	900.00
536140	ELECTRICITY BANDSHELL	975.00	1,000.00	25.00
536160	ELECTRICITY KOONTZ	2,000.00	2,300.00	300.00
536180	ELECTRICITY COURT HOUSE	15,000.00	16,000.00	1,000.00
536400	PUBLIC UTILITY SEWER	3,040.00	3,120.00	80.00
536500	PUBLIC UTILITY SOLID WASTE	1,400.00	1,320.00	(80.00)
536600	PUBLIC UTILITY WATER	6,700.00	5,232.00	(1,468.00)
536700	PUBLIC UTILITY FUEL OIL	9,500.00	8,550.00	(950.00)
537400	REPAIR & MAINTENANCE VEHICLES	9,000.00	6,900.00	(2,100.00)
537600	REPAIR & MAINTENANCE EQUIPMENT	1,470.00	1,470.00	0.00
538300	RENTALS OF BUILDINGS	56,359.00	56,893.00	534.00
538400	RENTALS/LEASE OF MACHINERY AND E...	4,672.00	3,250.00	(1,422.00)
538600	RENTALS OF MISC. ITEMS	2,410.00	2,410.00	0.00
542000	DUES SUBSCRIPTIONS MEMBERSHIPS	18,188.00	17,248.00	(940.00)
545000	CONTRACTED SERVICES	86,599.00	90,114.00	3,515.00
545010	CONTRACTED SERVICES R & M EQUIPM...	3,000.00	3,500.00	500.00
545100	CONTRACTED SERVICES R&M VEHICLES	550.00	350.00	(200.00)
545200	COMPUTER/SOFTWARE SUPPORT	75,177.00	69,675.00	(5,502.00)
545300	R & M BUILDING	26,850.00	25,000.00	(1,850.00)
545400	INFOCON SERVICES	33,148.00	36,820.00	3,672.00
545490	CONTRACTED CHILD SERVICES	120,000.00	120,000.00	0.00
546000	CONTINUING EDUCATION	28,010.00	30,950.00	2,940.00
546110	MEALS	4,920.00	5,175.00	255.00
551000	BURIAL ALLOWANCE	2,000.00	2,000.00	0.00
552100	FULTON INDUSTRIAL DEVELOPMENT AS...	12,000.00	12,000.00	0.00
552200	PENN STATE EXTENSION ANNUAL ALLO...	14,579.00	14,579.00	0.00
552210	CONSERVATION DISTRICT	38,000.00	38,000.00	0.00
552300	FC LIBRARY	10,000.00	7,500.00	(2,500.00)
552600	FMC ALLOTMENT	10,000.00	20,000.00	10,000.00
553200	AREA AGENCY ON AGING	10,750.00	10,750.00	0.00

County of Fulton
Statement of Revenues and Expenditures
100 - GENERAL FUND
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
574000	23,300.00	31,300.00	8,000.00
592200	375,011.00	328,259.00	(46,752.00)
592211	4,391.00	3,082.00	(1,309.00)
592227	9,257.00	21,984.00	12,727.00
592231	1,575.00	2,050.00	475.00
592235	37,200.00	27,000.00	(10,200.00)
592238	52,200.00	2,050.00	(50,150.00)
592240	2,000.00	0.00	(2,000.00)
592256	14,000.00	75,386.00	61,386.00
Total Expenses	6,603,058.00	6,488,325.00	(114,733.00)
Net Income over/under Expenses	(46,318.00)	(266,223.00)	219,905.00

**Funding Sources and Expenditures by
Category for Special Revenue
Funds/Other Funds**

County of Fulton
Statement of Revenues and Expenditures
201 - LIQUID FUELS FUND
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
341010	35.00	40.00	(5.00)
354300	38,000.00	37,200.00	800.00
	<u>38,035.00</u>	<u>37,240.00</u>	<u>795.00</u>
Expenses			
536100	250.00	250.00	0.00
542000	3,000.00	3,000.00	0.00
561000	54,586.00	33,308.00	(21,278.00)
	<u>57,836.00</u>	<u>36,558.00</u>	<u>(21,278.00)</u>
Net Income over/under Expenses	<u>(19,801.00)</u>	<u>682.00</u>	<u>(20,483.00)</u>

County of Fulton
Statement of Revenues and Expenditures
202 - STREET SIGN FUND
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
354900 SOG-MISC	0.00	3,000.00	(3,000.00)
Total Revenues	0.00	3,000.00	(3,000.00)
Expenses			
574000 CAPITAL PURCHASE EQUIPMENT	0.00	3,000.00	3,000.00
Total Expenses	0.00	3,000.00	3,000.00

County of Fulton
Statement of Revenues and Expenditures
204 - RECORDS IMPROVEMENT
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
341010	INTEREST EARNINGS	0.00	22.00	(22.00)
361032	AUTOMATION FEES	4,100.00	4,800.00	(700.00)
	Total Revenues	4,100.00	4,822.00	(722.00)
Expenses				
592202	TRANSFER TO FUND 100	4,100.00	3,400.00	(700.00)
	Total Expenses	4,100.00	3,400.00	(700.00)
	Net Income over/under Expenses	0.00	1,422.00	(1,422.00)

County of Fulton
Statement of Revenues and Expenditures
205 - PROTHONOTARY AUTOMATION
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
361032	AUTOMATION FEES	1,900.00	2,300.00	(400.00)
	Total Revenues	1,900.00	2,300.00	(400.00)
Expenses				
521000	SUPPLIES OFFICE	500.00	746.00	246.00
592202	TRANSFER TO FUND 100	1,400.00	1,554.00	154.00
	Total Expenses	1,900.00	2,300.00	400.00

County of Fulton
Statement of Revenues and Expenditures
206 - CLERK OF COURTS AUTOMATION
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
361005	CLERK OF COURTS FILING FEES	1,000.00	1,000.00	0.00
	Total Revenues	1,000.00	1,000.00	0.00
Expenses				
592202	TRANSFER TO FUND 100	1,000.00	1,000.00	0.00
	Total Expenses	1,000.00	1,000.00	0.00

County of Fulton
 Statement of Revenues and Expenditures
 210 - ADOPTION COUNSELING
 From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
341010 INTEREST EARNINGS	3.00	3.00	0.00
Total Revenues	3.00	3.00	0.00
Net Income over/under Expenses	3.00	3.00	0.00

County of Fulton
 Statement of Revenues and Expenditures
 211 - INDEPENDENT LIVING IV-E
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
351606	FOG-MISC	29,309.00	22,362.00	6,947.00
392010	TRANSFER FROM FUND 100	4,391.00	3,082.00	1,309.00
	Total Revenues	<u>33,700.00</u>	<u>25,444.00</u>	<u>8,256.00</u>
Expenses				
521000	SUPPLIES OFFICE	4,550.00	6,600.00	2,050.00
531510	INSTITUT. FOSTER CARE	0.00	4,000.00	4,000.00
533100	TRAVEL EXPENSE	0.00	200.00	200.00
545490	CONTRACTED CHILD SERVICES	29,150.00	14,644.00	(14,506.00)
	Total Expenses	<u>33,700.00</u>	<u>25,444.00</u>	<u>(8,256.00)</u>

County of Fulton
 Statement of Revenues and Expenditures
 212 - RECORDER OF DEEDS IMPROVEMENT FUND
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
361012	CS RECORDER OF DEEDS	6,100.00	6,500.00	(400.00)
	Total Revenues	6,100.00	6,500.00	(400.00)
Expenses				
592202	TRANSFER TO FUND 100	6,100.00	6,500.00	400.00
	Total Expenses	6,100.00	6,500.00	400.00

County of Fulton
 Statement of Revenues and Expenditures
 214 - LIQUID FUELS BRIDGE FUND
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
341010	INTEREST EARNINGS	15.00	15.00	0.00
354300	Penndot Liquid Fuel Funds	3,800.00	3,800.00	0.00
	Total Revenues	3,815.00	3,815.00	0.00
Expenses				
531300	PROF SER ENGINEER & ARCHITECT	1,000.00	0.00	(1,000.00)
561000	CAPITAL CONSTRUCTION GENERAL CO...	10,000.00	17,700.00	7,700.00
	Total Expenses	11,000.00	17,700.00	6,700.00
	Net Income over/under Expenses	(7,185.00)	(13,885.00)	6,700.00

County of Fulton
Statement of Revenues and Expenditures
226 - EMERGENCY SHELTER
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
354900	14,389.00	15,988.00	(1,599.00)
	14,389.00	15,988.00	(1,599.00)
Expenses			
531150	389.00	67.00	(322.00)
531850	14,000.00	15,871.00	1,871.00
531851	0.00	50.00	50.00
	14,389.00	15,988.00	1,599.00

County of Fulton
 Statement of Revenues and Expenditures
 227 - SFC IT Grant
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
354900	SOG-MISC	20,604.00	45,042.00	(24,438.00)
392010	TRANSFER FROM FUND 100	9,257.00	21,984.00	(12,727.00)
	Total Revenues	<u>29,861.00</u>	<u>67,026.00</u>	<u>(37,165.00)</u>
Expenses				
521000	SUPPLIES OFFICE	7,861.00	0.00	(7,861.00)
545200	COMPUTER/SOFTWARE SUPPORT	22,000.00	63,000.00	41,000.00
574000	CAPITAL PURCHASE EQUIPMENT	0.00	4,026.00	4,026.00
	Total Expenses	<u>29,861.00</u>	<u>67,026.00</u>	<u>37,165.00</u>

County of Fulton
 Statement of Revenues and Expenditures
 229 - HUMAN SERVICES DEV FUND
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
341010	INTEREST EARNINGS	45.00	60.00	(15.00)
354900	SOG-MISC	50,000.00	50,000.00	0.00
	Total Revenues	50,045.00	50,060.00	(15.00)
Expenses				
521000	SUPPLIES OFFICE	800.00	800.00	0.00
542000	DUES SUBSCRIPTIONS MEMBERSHIPS	900.00	900.00	0.00
545000	CONTRACTED SERVICES	42,545.00	42,560.00	15.00
546110	MEALS	800.00	800.00	0.00
592202	TRANSFER TO FUND 100	5,000.00	5,000.00	0.00
	Total Expenses	50,045.00	50,060.00	15.00

County of Fulton
 Statement of Revenues and Expenditures
 231 - SFC EVIDENCE BASED PRACTICE
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
354900	SOG-MISC	29,925.00	38,950.00	(9,025.00)
392010	TRANSFER FROM FUND 100	<u>1,575.00</u>	<u>2,050.00</u>	<u>(475.00)</u>
	Total Revenues	31,500.00	41,000.00	(9,500.00)
Expenses				
545490	CONTRACTED CHILD SERVICES	<u>31,500.00</u>	<u>41,000.00</u>	<u>9,500.00</u>
	Total Expenses	31,500.00	41,000.00	9,500.00

County of Fulton
 Statement of Revenues and Expenditures
 233 - VOJO (VICTIMS OF JUVENILE OFFENDERS)
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
354900	SOG-MISC	0.00	2,255.00	(2,255.00)
	Total Revenues	0.00	2,255.00	(2,255.00)
Expenses				
521000	SUPPLIES OFFICE	0.00	183.00	183.00
532100	TELEPHONE	0.00	58.00	58.00
533100	TRAVEL EXPENSE	0.00	50.00	50.00
538300	RENTALS OF BUILDINGS	0.00	360.00	360.00
592202	TRANSFER TO FUND 100	0.00	4,649.00	4,649.00
	Total Expenses	0.00	5,300.00	5,300.00
	Net Income over/under Expenses	0.00	(3,045.00)	3,045.00

County of Fulton
Statement of Revenues and Expenditures
234 - VICTIM WITNESS (RASA)
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
354900 SOG-MISC	23,642.00	29,809.00	(6,167.00)
Total Revenues	23,642.00	29,809.00	(6,167.00)
Expenses			
521000 SUPPLIES OFFICE	1,080.00	240.00	(840.00)
532100 TELEPHONE	0.00	721.00	721.00
533100 TRAVEL EXPENSE	142.00	759.00	617.00
538300 RENTALS OF BUILDINGS	0.00	3,600.00	3,600.00
592202 TRANSFER TO FUND 100	22,420.00	26,348.00	3,928.00
Total Expenses	23,642.00	31,668.00	8,026.00
Net Income over/under Expenses	0.00	(1,859.00)	1,859.00

County of Fulton
Statement of Revenues and Expenditures
 235 - Law Library
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
331300	FINES & FORFITURES	4,000.00	7,800.00	(3,800.00)
392010	TRANSFER FROM FUND 100	37,200.00	27,000.00	10,200.00
	Total Revenues	<u>41,200.00</u>	<u>34,800.00</u>	6,400.00
Expenses				
521300	SUPPLIES MINOR EQUIPMENT	0.00	200.00	200.00
521500	POSTAGE	0.00	15.00	15.00
542000	DUES SUBSCRIPTIONS MEMBERSHIPS	41,200.00	34,585.00	(6,615.00)
	Total Expenses	<u>41,200.00</u>	<u>34,800.00</u>	(6,400.00)

County of Fulton
Statement of Revenues and Expenditures
 237 - 911 LANDLINE
 From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
392007	7,900.00	6,600.00	1,300.00
392011	102,000.00	88,000.00	14,000.00
Total Revenues	<u>109,900.00</u>	<u>94,600.00</u>	<u>15,300.00</u>
Expenses			
511000	5,707.00	5,425.00	(282.00)
511200	3,311.00	3,036.00	(275.00)
511900	816.00	1,800.00	984.00
519200	752.00	800.00	48.00
521000	400.00	325.00	(75.00)
521500	50.00	36.00	(14.00)
531100	480.00	0.00	(480.00)
532100	40,000.00	42,200.00	2,200.00
533100	500.00	350.00	(150.00)
542000	250.00	120.00	(130.00)
545000	36,000.00	0.00	(36,000.00)
545010	6,080.00	7,000.00	920.00
546000	500.00	500.00	0.00
574000	16,000.00	20,000.00	4,000.00
Total Expenses	<u>110,846.00</u>	<u>81,592.00</u>	<u>(29,254.00)</u>
Net Income over/under Expenses	<u>(946.00)</u>	<u>13,008.00</u>	<u>(13,954.00)</u>

County of Fulton
Statement of Revenues and Expenditures
238 - 911
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
354900	260,000.00	200,000.00	60,000.00
392010	52,200.00	2,050.00	50,150.00
Total Revenues	312,200.00	202,050.00	110,150.00
Expenses			
511000	13,317.00	12,660.00	(657.00)
511200	7,727.00	7,084.00	(643.00)
511900	4,284.00	8,712.00	4,428.00
519200	1,938.00	2,213.00	275.00
521000	1,000.00	1,500.00	500.00
523800	200.00	0.00	(200.00)
531100	2,520.00	0.00	(2,520.00)
532100	69,200.00	75,100.00	5,900.00
533100	1,000.00	1,000.00	0.00
536100	300.00	350.00	50.00
536700	1,500.00	1,500.00	0.00
545000	189,000.00	195,000.00	6,000.00
545010	35,910.00	22,500.00	(13,410.00)
546000	2,000.00	2,000.00	0.00
574000	5,000.00	0.00	(5,000.00)
Total Expenses	334,896.00	329,619.00	(5,277.00)
Net Income over/under Expenses	(22,696.00)	(127,569.00)	104,873.00

County of Fulton
Statement of Revenues and Expenditures
240 - HAZMAT HMRF
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
354900	8,022.00	2,000.00	6,022.00
362110	2,000.00	2,000.00	0.00
392010	2,000.00	0.00	2,000.00
Total Revenues	12,022.00	4,000.00	8,022.00
Expenses			
521000	400.00	500.00	100.00
521300	1,500.00	0.00	(1,500.00)
521500	250.00	0.00	(250.00)
532100	2,000.00	2,100.00	100.00
532310	1,000.00	1,200.00	200.00
534000	300.00	250.00	(50.00)
546000	250.00	0.00	(250.00)
546110	300.00	300.00	0.00
553100	0.00	6,000.00	6,000.00
574000	3,300.00	0.00	(3,300.00)
Total Expenses	9,300.00	10,350.00	1,050.00
Net Income over/under Expenses	2,722.00	(6,350.00)	9,072.00

County of Fulton
Statement of Revenues and Expenditures
243 - OFFENDERS SUPERVISION
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
362102	CS JUD PP ACT 35 PROBATION	23,000.00	23,000.00	0.00
	Total Revenues	23,000.00	23,000.00	0.00
Expenses				
592202	TRANSFER TO FUND 100	11,500.00	11,500.00	0.00
592900	Transfer to Franklin County	11,500.00	11,500.00	0.00
	Total Expenses	23,000.00	23,000.00	0.00

County of Fulton
 Statement of Revenues and Expenditures
 244 - JUVENILE PROBATION GRANT-IN-AID
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
354203	SOG PS PP JUVENILE IN-AID PROGRAM	5,632.00	6,000.00	(368.00)
354205	SOG PS PP COMMUNITY BASED SYSTM J...	21,310.00	22,500.00	(1,190.00)
	Total Revenues	26,942.00	28,500.00	(1,558.00)
Expenses				
592202	TRANSFER TO FUND 100	26,942.00	28,500.00	1,558.00
	Total Expenses	26,942.00	28,500.00	1,558.00

County of Fulton
 Statement of Revenues and Expenditures
 245 - SUBSTANCE ABUSE
 From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
331300	5,000.00	5,500.00	(500.00)
341010	40.00	0.00	40.00
Total Revenues	5,040.00	5,500.00	(460.00)
Expenses			
531500	1,200.00	1,500.00	300.00
Total Expenses	1,200.00	1,500.00	300.00
Net Income over/under Expenses	3,840.00	4,000.00	(160.00)

County of Fulton
Statement of Revenues and Expenditures
 247 - CDBG
 From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance
Revenues			
351606 FOG-MISC	289,894.00	508,500.00	(218,606.00)
Total Revenues	289,894.00	508,500.00	(218,606.00)
Expenses			
521000 SUPPLIES OFFICE	2,500.00	2,500.00	0.00
521500 POSTAGE	200.00	500.00	300.00
531300 PROF SER ENGINEER & ARCHITECT	40,000.00	76,000.00	36,000.00
533100 TRAVEL EXPENSE	500.00	1,000.00	500.00
534000 ADVERTISING	2,000.00	3,000.00	1,000.00
545000 CONTRACTED SERVICES	227,000.00	424,000.00	197,000.00
546000 CONTINUING EDUCATION	500.00	1,000.00	500.00
546110 MEALS	250.00	500.00	250.00
592202 TRANSFER TO FUND 100	16,944.00	12,440.00	(4,504.00)
Total Expenses	289,894.00	520,940.00	231,046.00
Net Income over/under Expenses	0.00	(12,440.00)	12,440.00

County of Fulton
Statement of Revenues and Expenditures
255 - DOMESTIC INCENTIVE
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
341010	INTEREST EARNINGS	0.00	250.00	(250.00)
351607	DRO INCENTIVE	18,500.00	21,165.00	(2,665.00)
	Total Revenues	18,500.00	21,415.00	(2,915.00)
Expenses				
521000	SUPPLIES OFFICE	500.00	500.00	0.00
523800	SUPPLIES CLOTHING & UNIFORMS	500.00	500.00	0.00
546000	CONTINUING EDUCATION	1,500.00	1,500.00	0.00
	Total Expenses	2,500.00	2,500.00	0.00
	Net Income over/under Expenses	16,000.00	18,915.00	(2,915.00)

County of Fulton
Statement of Revenues and Expenditures
256 - Domestic Relations
From 1/1/2013 Through 12/31/2013

	Approved 2013 Budget	2012 Budget	Budget Variance	
Revenues				
351600	FOG HS DRO % IV D FUNDS REIMBURSE...	190,000.00	145,807.00	44,193.00
351601	HS DRO % IV D FUNDS BLOOD TESTS - G...	200.00	200.00	0.00
361017	DR SERVICE FEES	5,500.00	5,500.00	0.00
392010	TRANSFER FROM FUND 100	14,000.00	75,386.00	(61,386.00)
	Total Revenues	209,700.00	226,893.00	(17,193.00)
Expenses				
511000	SALARY DEPARTMENT HEAD	45,939.00	44,925.00	(1,014.00)
511200	SALARY STAFF	63,804.00	62,403.00	(1,401.00)
511400	SALARY PROFESSIONAL STAFF	85,178.00	80,281.00	(4,897.00)
519200	FICA	14,911.00	14,530.00	(381.00)
519400	UNEMPLOYMENT COMP	1,302.00	1,428.00	126.00
521000	SUPPLIES OFFICE	2,900.00	2,900.00	0.00
521500	POSTAGE	5,000.00	5,000.00	0.00
531400	PROF SER SPEC. LEGAL SERVICES	8,000.00	8,000.00	0.00
531500	PROF SER MEDICAL	1,000.00	1,000.00	0.00
532100	TELEPHONE	800.00	800.00	0.00
536100	ELECTRICITY	3,600.00	3,600.00	0.00
538400	RENTALS/LEASE OF MACHINERY AND E...	100.00	100.00	0.00
542000	DUES SUBSCRIPTIONS MEMBERSHIPS	400.00	400.00	0.00
546000	CONTINUING EDUCATION	750.00	750.00	0.00
	Total Expenses	233,684.00	226,117.00	(7,567.00)
	Net Income over/under Expenses	(23,984.00)	776.00	(24,760.00)

County of Fulton
 Statement of Revenues and Expenditures
 261 - FARMLAND PRESERVATION
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
301600	CLEAN AND GREEN FEES	2,000.00	2,000.00	0.00
341010	INTEREST EARNINGS	20.00	35.00	(15.00)
	Total Revenues	2,020.00	2,035.00	(15.00)
	Net Income over/under Expenses	2,020.00	2,035.00	(15.00)

County of Fulton
Statement of Revenues and Expenditures
348 - BUILDING CONSTRUCTION FUND
From 1/1/2013 Through 12/31/2013

		<u>Approved 2013 Budget</u>	<u>2012 Budget</u>	<u>Budget Variance</u>
Revenues				
394101	LOAN PROCEEDS	710,600.00	1,400,000.00	(689,400.00)
	Total Revenues	<u>710,600.00</u>	<u>1,400,000.00</u>	<u>(689,400.00)</u>
Expenses				
531300	PROF SER ENGINEER & ARCHITECT	0.00	25,000.00	25,000.00
573000	CAPITAL PURCHASE BUILDINGS	710,600.00	1,375,000.00	664,400.00
	Total Expenses	<u>710,600.00</u>	<u>1,400,000.00</u>	<u>689,400.00</u>

County of Fulton
Statement of Revenues and Expenditures
350 - JLG ROAD IMPROVEMENTS
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
354351	JLG REVENUE	0.00	914,250.00	(914,250.00)
	Total Revenues	0.00	914,250.00	(914,250.00)
Expenses				
531300	PROF SER ENGINEER & ARCHITECT	0.00	855,500.00	855,500.00
534000	ADVERTISING	0.00	250.00	250.00
545000	CONTRACTED SERVICES	0.00	266,470.00	266,470.00
	Total Expenses	0.00	1,122,220.00	1,122,220.00
	Net Income over/under Expenses	0.00	(207,970.00)	207,970.00

County of Fulton
Statement of Revenues and Expenditures
 400 - debt service funds
 From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
392010	TRANSFER FROM FUND 100	375,011.00	328,259.00	46,752.00
	Total Revenues	375,011.00	328,259.00	46,752.00
Expenses				
548500	DEBT PAYMENT SFC MORT 5000094653	20,339.00	18,675.00	(1,664.00)
548504	LOAN INTEREST	125,909.00	129,848.00	3,939.00
548506	DEBT SERVICE - PRIN 15 YR NOTE	15,461.00	15,889.00	428.00
548508	PRIN 2009 SERIES A	159,933.00	143,548.00	(16,385.00)
548509	PRIN PA INFRASTRUCTURE	20,299.00	20,299.00	0.00
548510	PRIN 2012 SERIES A	33,070.00	0.00	(33,070.00)
	Total Expenses	375,011.00	328,259.00	(46,752.00)

County of Fulton
Statement of Revenues and Expenditures
801 - Pass Thru Grants
From 1/1/2013 Through 12/31/2013

		Approved 2013 Budget	2012 Budget	Budget Variance
Revenues				
332245	MEDICAL ASSIST TRANSPORTATION	420,000.00	424,500.00	(4,500.00)
354603	SOG HS WELFARE TO WORK	41,500.00	45,000.00	(3,500.00)
354607	FOG-CENTER FOR FAMILIES	0.00	70,000.00	(70,000.00)
361029	FOG TEFAP (FOOD BASKET)	5,000.00	5,000.00	0.00
	Total Revenues	<u>466,500.00</u>	<u>544,500.00</u>	<u>(78,000.00)</u>
Expenses				
550100	WELFARE TO WORK GRANT	41,500.00	45,000.00	3,500.00
550200	MEDICAL ASSISTANCE TRANSPORTATION	420,000.00	424,500.00	4,500.00
552302	CENTER FOR FAMILIES	0.00	70,000.00	70,000.00
552700	FC FOOD BASKET	5,000.00	5,000.00	0.00
	Total Expenses	<u>466,500.00</u>	<u>544,500.00</u>	<u>78,000.00</u>

2013

DEBT SERVICE BUDGET

FUND 400

2013 Debt Service - Fund 400

Revenue	Amount
Transfer from General Fund	<u>375,011</u>
Total Revenue	375,011
Expenditures	
Prin. Sinking Fund Series 2007	15,461
Prin. Sinking Fund Series A of 2009	159,933
Prin. Sinking Fund Series B of 2009	20,339
Prin. Sinking Fund Series 2010	20,299
Prin. Sinking Fund Series 2012	33,070
Interest	<u>125,909</u>
Total Expenditures	375,011
Net	0

2013

Budget

GASB 54 Format

Fulton County
2013 Budget

	General Fund	Liquid Fuels Fund 201	County Record Improvement Fund 204	Prothonotary Automation Fund 205	Clerk of Court Fund 206	Adoption Counseling Fund 210	Independent Living IV-E Fund 211	Recorder of Deeds Improvement Fund 212	Liquid Fuels Bridge Fund 214
Revenue 2013	6,556,740	38,035	4,100	1,900	1,000	3	33,700	6,100	3,815
Expenditures 2013	6,603,058	57,836	4,100	1,900	1,000	-	33,700	6,100	11,000
Net Change in Fund Balance	(46,318)	(19,801)	-	-	-	3	-	-	(7,185)
Beginning Fund Balance 1/1/13									
Non-Spendable									
Inventory	2,000	-	-	-	-	-	-	-	-
Prepaid Assets	40,749	-	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	-	-	-	-	-
Restricted	-	20,000	5,579	-	-	1,259	-	-	9,001
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	2,271,449	-	-	-	-	-	-	-	-
Total Fund Balance 1/1/13	2,314,198	20,000	5,579	-	-	1,259	-	-	9,001
Ending Fund Balance 12/31/13									
Non-Spendable									
Inventory	2,000	-	-	-	-	-	-	-	-
Prepaid Assets	90,000	-	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	-	-	-	-	-
Restricted	-	199	5,579	-	-	1,262	-	-	1,816
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	2,175,880	-	-	-	-	-	-	-	-
Total Ending Fund Balance 12/31/13	2,267,880	199	5,579	-	-	1,262	-	-	1,816
Net Change in 2013 Budgeted Fund Balance	(46,318)	(19,801)	-	-	-	3	-	-	(7,185)

Fulton County
2013 Budget

	Law Library Fund 235	Act 78 911 Fund Fund 237	911 Wireless Fund Fund 238	HazMat Fund Fund 240	Offenders Supervision Fund 243	Juvenile Probation Fund 244	Substance Abuse Fund 245	CDBG Fund Fund 247	Domestic Relation Fund 255	Domestic Relation Fund 256	Farmland Preservation Fund 261
Revenue 2013	41,200	109,900	312,200	12,022	23,000	26,942	5,040	289,894	18,500	209,700	2,020
Expenditures 2013	41,200	110,846	334,896	9,300	23,000	26,942	1,200	289,894	2,500	233,684	-
Net Change in Fund Balance	-	(946)	(22,696)	2,722	-	-	3,840	-	16,000	(23,984)	2,020
Beginning Fund Balance 1/1/13											
Non-Spendable											
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid Assets	-	2,324	12,000	-	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	31,314	10,696	25,270	-	-	35,066	-	208,766	23,984	23,225
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance 1/1/13	-	33,638	22,696	25,270	-	-	35,066	-	208,766	23,984	23,225
Ending Fund Balance 12/31/13											
Non-Spendable											
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid Assets	-	-	-	-	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	32,692	-	27,992	-	-	38,906	-	224,766	-	25,245
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance 12/31/13	-	32,692	-	27,992	-	-	38,906	-	224,766	-	25,245
Net Change in 2013 Budgeted Fund Balance	-	(946)	-	2,722	-	-	3,840	-	16,000	(23,984)	2,020

Fulton County
2013 Budget

	Marcellus Shale Fund 262	Election Fund 270	Building Construction Fund 348	JLG Road Improvement Fund 350	Debt Service Fund 400	Grant Fund 801	DA Forfeitures Fund 802
Revenue 2013	-	-	710,600	-	375,011	466,500	-
Expenditures 2013	-	-	710,600	-	375,011	466,500	-
Net Change in Fund Balance	-	-	-	-	-	-	-
Beginning Fund Balance 1/1/13							
Non-Spendable							
Inventory	-	-	-	-	-	-	-
Prepaid Assets	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	-	-	-
Restricted	25,000	31	-	-	-	-	5,579
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	500	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balance 1/1/13	25,000	31	-	-	500	-	5,579
Ending Fund Balance 12/31/13							
Non-Spendable							
Inventory	-	-	-	-	-	-	-
Prepaid Assets	-	-	-	-	-	-	-
Loan Receivable	-	-	-	-	-	-	-
Restricted	25,000	31	-	-	-	-	5,579
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	500	-	-
Unassigned	-	-	-	-	-	-	-
Total Ending Fund Balance 12/31/13	25,000	31	-	-	500	-	5,579
Net Change in 2013 Budgeted Fund Balance	-	-	-	-	-	-	-

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.

Commissioners' Office

Rodney L. McCray, Chair
rmccray@co.fulton.pa.us

Craig C. Cutchall
ccutchall@co.fulton.pa.us

Irvin L. Dasher
idasher@co.fulton.pa.us



Daniel H. Swain, Jr., Chief Clerk
dswain@co.fulton.pa.us

Stanley J. Kerlin, Solicitor
skerlin@co.fulton.pa.us

COUNTY OF FULTON

116 West Market Street, Suite 203, McConnellsburg, Pennsylvania 17233
Phone: (717) 485-3691 FAX: (717) 485-9411 commissioners@co.fulton.pa.us

TAX LEVY AND APPROPRIATION RESOLUTION

RESOLUTION NUMBER 25 of 2012

A RESOLUTION OF THE COUNTY OF FULTON, Commonwealth of Pennsylvania, fixing the tax rate for the year 2013 and appropriating specific sums estimated to be required for the specific purposes of the County government, hereinafter set forth, during the fiscal year.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Board of County Commissioner of the County of Fulton, Commonwealth of Pennsylvania:

SECTION 1. That a tax be and the same is hereby levied on all real property within the said County subject to taxation for County purposes for fiscal year 2012 as follows: Tax rate for general County purposes, the sum of 12.15 mills on each dollar of assessed valuation.

SECTION 2. That a tax be and the same is hereby levied on all occupations within the said County subject to taxation for County purposes for fiscal year 2013 as follows: Tax rate for general County purposes the sum of 20.0 mills on each dollar of assessed valuation.

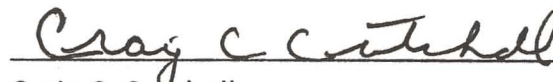
SECTION 3. That expenses of the County for the fiscal year 2013 are itemized in the County budget and on file in the office of the County Commissioners.

SECTION 4. That any resolution, or part of resolution, conflicting with this resolution be and the same is hereby repealed insofar as the same affects this resolution. Passed finally by the Board of County Commissioners this 27th day of December, 2012.

Fulton County Commissioners



Rodney L. McCray, Chair



Craig C. Cutchall



Irvin L. Dasher

CERTIFICATION

I hereby certify that the foregoing resolution is a true and correct copy of the resolution adopted by the County Commissioners of Fulton County on December 27, 2012.

Date: Adopted 12-27-2012

Signed: 

Daniel Swain, Jr, Chief Clerk
FULTON COUNTY COMMISSIONERS

