



ELK COUNTY BUDGET

PROPOSED 2019 BUDGET SUMMARY



DECEMBER 7, 2019

ELK COUNTY COMMISSIONERS RELEASE BALANCED 2019 BUDGET PROPOSAL WITH NO TAX INCREASE CALLED FOR

Ridgway, PA: On December 7, 2019, the Elk County Board of Commissioners presented the proposed County of Elk, Pennsylvania 2019 county operational budget in the amount of \$13,578,873, with an overall budget including Federal, State, Retirement and Operational budgets of \$40,385,460.

Following a trend of the previous year, the 2019 budget will again not include any increases in the taxable millage currently assessed. In addition, the county will continue full operational capacity within all departments and vital services. As per Collective Bargaining Agreements (CBAs), all bargaining employees will receive a 2.5% wage increase, all non-bargaining employees will receive a 2.5% wage increase, and elected officials will receive a 2% wage increase.

The Elk County Commissioners, following past practices, wish to inform taxpayers that the county will discretionally apply Marcellus Shale Gas (Act 13) funding to necessary projects at the County courthouse and grounds, for emergency preparedness and public safety, for environmental programs, and reconstruction of public infrastructure projects in 2019 without the need to rely on tax payer dollars. Furthermore, the county intends to continue to award a portion of those Elk County Act 13 funds to Elk County municipalities, non-profit organizations, volunteer fire departments and other first responders.

The Elk County Prison continues to be the county's largest expenditure, with an ever-increasing inmate population. It is a 24 hour a day operation with a large staff necessary to provide mandated medical care and prescriptions, food service, maintenance and security as well as the supervision of inmates. There are no federal or state reimbursements available to share these costs.

Similarly other departments that deal with court related matters, such as the Sheriff's Office or Parole and Probation; or those addressing family or social dysfunction such as Children and Youth or Domestic Relations, continually drive higher expenditures that are assumed by the taxpayer. This is due to increasing numbers of individuals involved in the court and judicial system, and also is a result of state or federal requirements increasing while their accompanying reimbursements, if any, are lessened.

In addition to the day-to-day work, the 2019 budget was also prepared to create a firm financial position toward more medium and long range capital expenditures. For example, The District Attorney and Public Defender's Office continue to prepare for two certified death penalty trials; the county will continue to work with human service and law enforcement to address the opioid and heroin epidemic, particularly Operation Elk County; the county will continue to work with our Elections Office to secure the procurement of state-mandated new voting equipment at an estimated cost of \$632,000, and more options for care and treatment of prison-incarcerated individuals with mental illness and developmental disabilities, will be explored.

While the county commissioners continue to stay vigilant to the ever changing demands on local government, there will be an element of uncertainty largely beyond the county's direct control. Economic factors, state and federal policy changes, and other unforeseen events can undermine even the best projected budget. What is more certain, however, is that every decision that is made is always done with the taxpayer in mind. To that end, in spite of shrinking revenues and increasing costs, the commissioners consistently seek ways of operating in a more fiscally responsible way without sacrificing the delivery of services or operation to the county residents.

The Elk County Board of Commissioners would like to acknowledge and thank elected officials, department heads and staff who have cooperated in the budget preparation effort as well as their professional every day service. Also, special recognition is given the Chief Clerk, the Fiscal Officers, the Treasurer and others who worked tirelessly to compile the numbers for this year's budget.

2019 ELK COUNTY BUDGET SUMMARY (PROPOSED)

Account #	Description	2019 Budget
310596	REAL ESTATE TAXES/INTERIM BILL	\$ 5,000.00
311000	REAL ESTATE TAXES/CURRENT	\$ 7,230,838.78
311100	REAL ESTATE TAXES/PREVIOUS	\$ 148,200.00
311596	R.E. TAXES/PREVIOUS-INTERIM	\$ -
312000	PER CAPITA TAXES/CURRENT	\$ 90,949.50
312100	PER CAPITA TAXES/PREVIOUS	\$ 3,745.00
312200	PER CAPITA TAXES/PRIOR	\$ 500.00
313000	DELINQUENT TAXES	\$ 850,000.00
331500	FEDERAL PYMT IN LIEU OF TAXES	\$ 300,000.00
332200	INTERGOVERNMENTAL REVENUES	\$ 427,200.00
332400	STATE PYMENTS IN LIEU OF TAXES	\$ -
332500	OTHR ST PYMTS IN LIEU OF TAXES	\$ 258,000.00
340000	GENERAL GOVERNMENT-ALL OTHER	\$ 392,500.00
342000	GENERAL GOVERNMENT-JUDICIAL	\$ 538,271.00
344000	PUBLIC SAFETY	\$ 500,000.00
361000	INTEREST EARNINGS	\$ 3,500.00
362000	RENTS & ROYALTIES	\$ 220,000.00
369000	OTHER MISCELLANEOUS REVENUE	\$ 81,000.00
391000	PROCEEDS OF GEN FIXED ASSETS	\$ -
392000	INTERFUND OPERATING TRANSFERS	\$ 2,529,169.50
394000	REFUNDS PRIOR YR EXPENDITURES	\$ -
395000	PROCEEDS OF TAN	\$ -
010	REVENUES	\$ 13,578,873.78
401001	COMMISSIONERS	\$ 368,420.00
401101	CHIEF CLERK	\$ 96,151.00
401201	REGISTRATIONS	\$ 101,053.00
401202	ELECTIONS	\$ 735,887.50
401302	COUNTY NETWORK	\$ 40,320.00
401303	AUDITORS	\$ 63,335.00
401306	ASSESSMENT	\$ 381,494.00
401307	TAX COLLECTIONS	\$ 42,600.00
401308	TAX CLAIM BUREAU	\$ 146,382.00
401309	TREASURER	\$ 203,677.00
401402	PURCHASING	\$ 4,000.00
401502	PUBLIC DEFENDER	\$ 265,508.00
401503	RECORDER OF DEEDS	\$ 171,727.00
401504	PHEAA SUMMER INTERNS	\$ 21,615.00
401505	RECORD STORAGE	\$ 54,089.00
401701	PLANNING	\$ 98,847.00
401702	DATA PROCESSING	\$ 94,601.00

Account #	Description	2019 Budget
401703	CDBG CO-ORDINATOR	\$ 59,556.00
401704	COURT HOUSE	\$ 326,320.00
401705	COURTHOUSE ANNEX	\$ 74,800.00
401706	CENTRAL TELEPHONE	\$ 23,000.00
401707	POSTAGE, MAINT. & AGREEMENTS	\$ 10,000.00
401708	HOUSING SPECIALIST	\$ -
401709	IT/GIS	\$ 88,555.00
418400	JUDGE	\$ 222,586.00
418601	DISTRICT JUSTICE MARTIN	\$ 130,027.00
418602	DISTRICT JUSTICE JACOB	\$ 169,194.00
418700	DOMESTIC RELATIONS	\$ 383,769.00
418800	LAW LIBRARY	\$ 40,950.00
418930	CORONER	\$ 97,549.00
418940	DISTRICT ATTORNEY	\$ 426,473.00
418950	PROTHONOTARY	\$ 208,496.00
418960	REGISTER OF WILLS	\$ 52,974.00
418970	SHERIFF	\$ 495,174.00
418980	ARBITRATORS	\$ 4,000.00
418990	MH/MR REFEREE	\$ 16,426.00
423200	JAIL	\$ 2,989,954.00
423300	JUVENILE PROBATION	\$ 165,076.00
423400	WARDEN	\$ 228,690.00
423600	PROBATION AND PAROLE	\$ 486,602.00
429300	COMMUNICATIONS	\$ 951,991.00
429400	EMA	\$ 157,713.00
432300	RECYCLING 101	\$ 142,840.00
441000	VETERANS' AFFAIRS	\$ 125,878.00
442000	CHILDREN & YOUTH	\$ 802,608.00
468000	CONSERVATION	\$ 1,170.00
475000	MISCELLANEOUS EXPENDITURES	\$ 350,000.00
479000	TAN	\$ -
481003	APPROPRIATIONS	\$ 904,196.28
484000	WORKMEN'S COMPENSATION CONTRIB	\$ -
485000	UNEMPLOYMENT COMPENSATION	\$ -
487000	INSURANCE	\$ 293,600.00
489000	MISC EXPENDITURES	\$ 2,600.00
489900	MISC.EXPENDITURES	\$ 40,400.00
492000	INTERFUND OPERATING TRANSFERS	\$ -
494000	REFUND-PRIOR YEARS REVENUE	\$ -
495000	REFUND-CURRENT YR. REVENUE	\$ -
501307	TAX COLLECTORS/ASSESSMENT BD	\$ 216,000.00
010	EXPENDITURES	\$ 13,578,873.78

Account #	Description	2019 Budget
OTHER FUNDS		
120	LIQUID FUEL REVENUE	\$ 108,000
120	LIQUID FUEL EXPENDITURES	\$ 108,000
121	LIQUID FUEL ACT 44 REVENUE	\$ 16,000
121	LIQUID FUEL ACT 44 EXPENDITURES	\$ 16,000
122	LIQUID FUEL ACT 89 REVENUE	\$ -
122	LIQUID FUEL ACT 89 EXPENDITURES	\$ -
126	NATIONAL FOREST FUND REVENUE	\$ 400,000
126	NATIONAL FOREST FUND EXPENDITURES	\$ 400,000
135	ACT 13 HIGHWAY/BRIDGE REVENUE	\$ 44,000
135	ACT 13 HIGHWAY/BRIDGE EXPENDITURES	\$ 44,000
136	ACT 13 LEGACY REVENUE	\$ 30,500
136	ACT 13 LEGACY EXPENDITURES	\$ 30,500
140	COUNTY OF ELK/CORRECTIONS REVENUE	\$ 10,000
140	COUNTY OF ELK/CORRECTIONS EXPENDITURES	\$ 10,000
142	COUNTY OF ELK/DRUG & ALCOHOL REVENUE	\$ 9,000
142	COUNTY OF ELK/DRUG & ALCOHOL EXPENDITURES	\$ 9,000
143	WORK RELEASE REVENUE	\$ 14,000
143	WORK RELEASE EXPENDITURES	\$ 14,000
144	COUNTY OF ELK/TREATMENT COURT REVENUES	\$ -
144	COUNTY OF ELK/TREATMENT COURT EXPENDITURES	\$ -
145	SUBSTANCE ABUSE EDUCATION REVENUES	\$ 9,000
145	SUBSTANCE ABUSE EDUCATION EXPENDITURES	\$ 9,000
147	ADOPTION COUNSELING REVENUE	\$ -
147	ADOPTION COUNSELING EXPENDITURES	\$ -
148	RECYCLING 101 REVENUE	\$ 9,000
148	RECYCLING 101 EXPENDITURES	\$ 9,000
150	HUMAN SERVICES DEVELOPMENT REVENUE	\$ 50,000
150	HUMAN SERVICES DEVELOPMENT EXPENDITURES	\$ 50,000
160	FEDERAL SOCIAL SERVICE BLK GRT REVENUE	\$ 27,817

Account #	Description	2019 Budget
160	FEDERAL SOCIAL SERVICE BLK GRT EXPENDITURES	\$ 27,817
170	TRANSPORTATION BLOCK GRANT REVENUE	\$ 612,000
170	TRANSPORTATION BLOCK GRANT EXPENDITURES	\$ 612,000
179	ACT 13 GAS WELL IMPACT FEE REVENUE	\$ 551,300
179	ACT 13 GAS WELL IMPACT FEE EXPENDITURES	\$ 551,300
187	CDBG-C STATE GRANT REVENUE	\$ 564,574
187	CDBG-C STATE GRANT EXPENDITURES	\$ 564,574
189	PHARE GRANT REVENUE	\$ 78,000
189	PHARE GRANT EXPENDITURES	\$ 78,000
190	CDBG 2011 REVENUE	\$ 70,785
190	CDBG 2011 EXPENDITURES	\$ 70,785
200	HAZARDOUS MATERIAL RESPONSE REVENUE	\$ 34,005
200	HAZARDOUS MATERIAL RESPONSE EXPENDITURES	\$ 34,005
205	COUNTY OF ELK E-911 WIRELESS ACT REVENUE	\$ 1,100,613
205	COUNTY OF ELK E-911 WIRELESS ACT EXPENDITURES	\$ 1,100,613
225	COUNTY OF ELK RECORD IMPROVEMENT REVENUE	\$ 7,000
225	COUNTY OF ELK RECORD IMPROVEMENT EXPENDITURES	\$ 7,000
310	HOTEL TAX FUND REVENUE	\$ 245,000
310	HOTEL TAX FUND EXPENDITURES	\$ 245,000
870	ELK COUNTY DEBT FUND REVENUE	\$ 402,151
870	ELK COUNTY DEBT FUND EXPENDITURES	\$ 402,151
	TOTAL OTHER FUND REVENUES	\$ 4,383,745
	TOTAL OTHER FUND EXPENDITURES	\$ 4,383,745
	GRAND TOTAL GENERAL AND OTHER FUND RECEIPTS	\$ 17,962,619
	GRAND TOTAL GENERAL AND OTHER FUND EXPENSES	\$ 17,962,619
	ELK COUNTY RETIREMENT VALUATION	\$ 22,422,841
	VALUE OF ALL FUNDS INCLUDING RETIREMENT	\$ 40,385,460