

# 2016 Adopted Budget



## Washington County, PA

Board of Commissioners:

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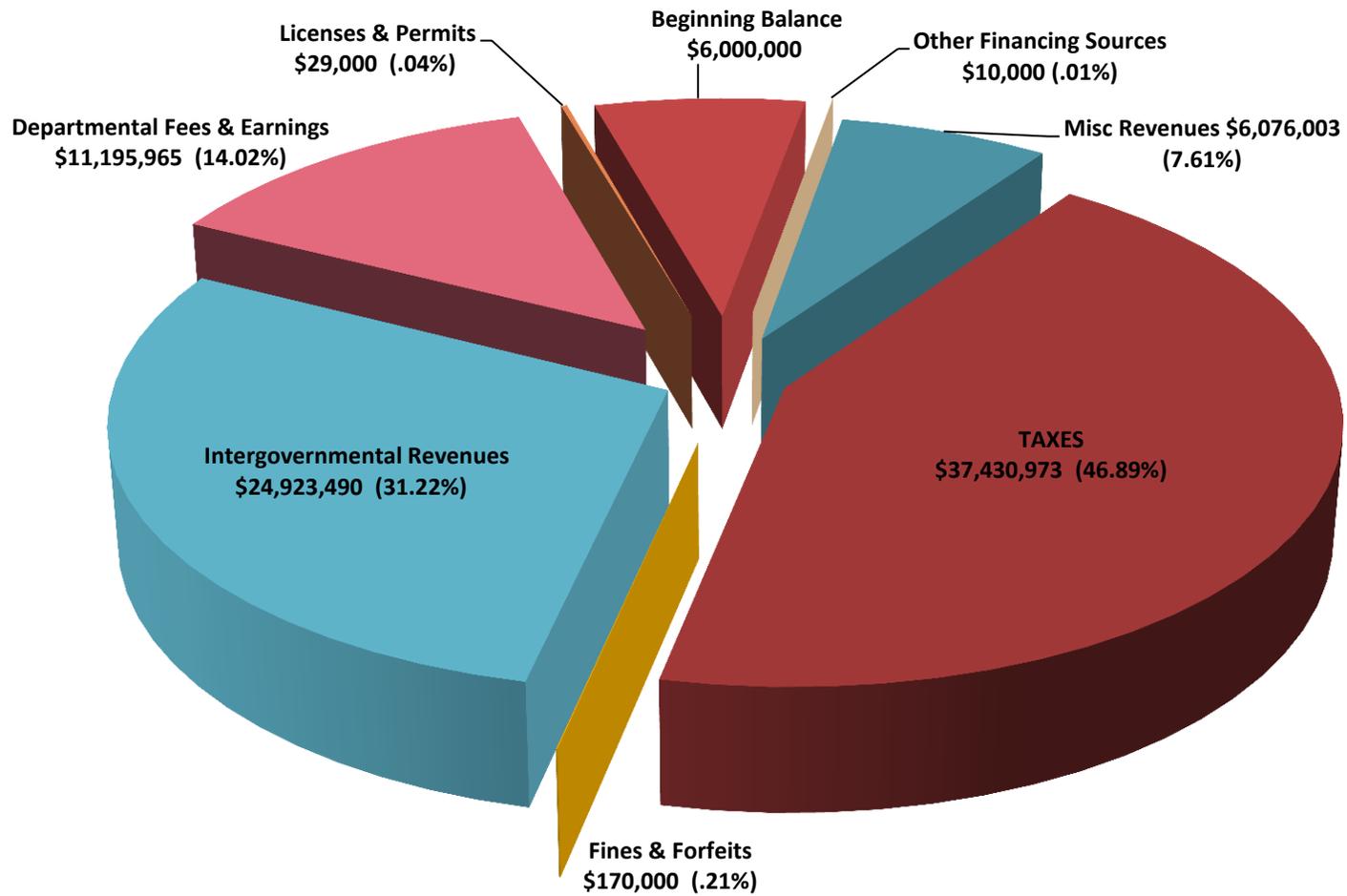
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## BUDGET SUMMARY ALL BUDGETED FUNDS

	Total All Budgeted Funds *	General Fund	Liquid Fuels Tax Fund	Other Special Revenue Funds	Other Governmental Funds	Proprietary Funds	Fiduciary Funds
<b>ASSETS - January 1st</b>							
1100 Fund Equity	<b>34,810,000</b>	<b>6,000,000</b>	<b>235,000</b>	<b>1,525,000</b>	<b>24,410,000</b>	<b>2,640,000</b>	<b>146,500,000</b>
<b>3000 Revenues and Other Financing Sources</b>							
3100 Taxes (from Schedule C)	40,638,522	37,430,973			3,207,549		
3200 Licenses and Permits	29,000	29,000					
3300 Intergovernmental Revenues	82,840,573	24,923,490	2,272,000	31,552,453	3,525,000	20,567,630	
3400 Charges for Services (Departmental Charges)	23,828,831	11,195,965		1,338,209		11,294,657	
3500 Fines and Forfeits	170,000	170,000					
3600 Miscellaneous Revenues	15,959,247	6,076,003	800	43,790	9,808,454	30,200	16,885,000
3900 Other Financing Sources	5,865,103	10,000	0	1,405,103	2,150,000	2,300,000	9,997,500
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>169,331,276</b>	<b>79,835,431</b>	<b>2,272,800</b>	<b>34,339,555</b>	<b>18,691,003</b>	<b>34,192,487</b>	<b>26,882,500</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>204,141,276</b>	<b>85,835,431</b>	<b>2,507,800</b>	<b>35,864,555</b>	<b>43,101,003</b>	<b>36,832,487</b>	<b>173,382,500</b>
<b>4000 Expenditures and Other Financing Uses</b>							
4100 General Government-All Other	14,134,549	12,921,199			1,213,350		
4180 General Government-Judicial	17,400,166	13,590,399		3,579,767	230,000		
4200 Public Safety	23,066,073	18,609,212		149,059	120,000	4,187,802	
4300 Public Works	4,173,485		2,173,485		2,000,000	0	
4400 Human Services	84,563,062	23,430,022		30,589,290	220,000	30,323,750	
4500 Culture and Recreation	2,293,369	273,369			2,020,000		
4600 Conservation and Development	363,144	343,144			20,000		
4700 Debt Service (Schedule B)	3,921,696				3,921,696		
4800 Miscellaneous Expenditures	17,599,270	9,999,270			7,600,000		8,009,584
4900 Other Financing Uses	6,150,000	5,900,000			50,000	200,000	9,982,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>173,664,814</b>	<b>85,066,615</b>	<b>2,173,485</b>	<b>34,318,116</b>	<b>17,395,046</b>	<b>34,711,552</b>	<b>17,991,584</b>
<b>ASSETS - December 31st</b>							
1100 Fund Equity	<b>30,476,462</b>	<b>768,816</b>	<b>334,315</b>	<b>1,546,439</b>	<b>25,705,957</b>	<b>2,120,935</b>	<b>155,390,916</b>

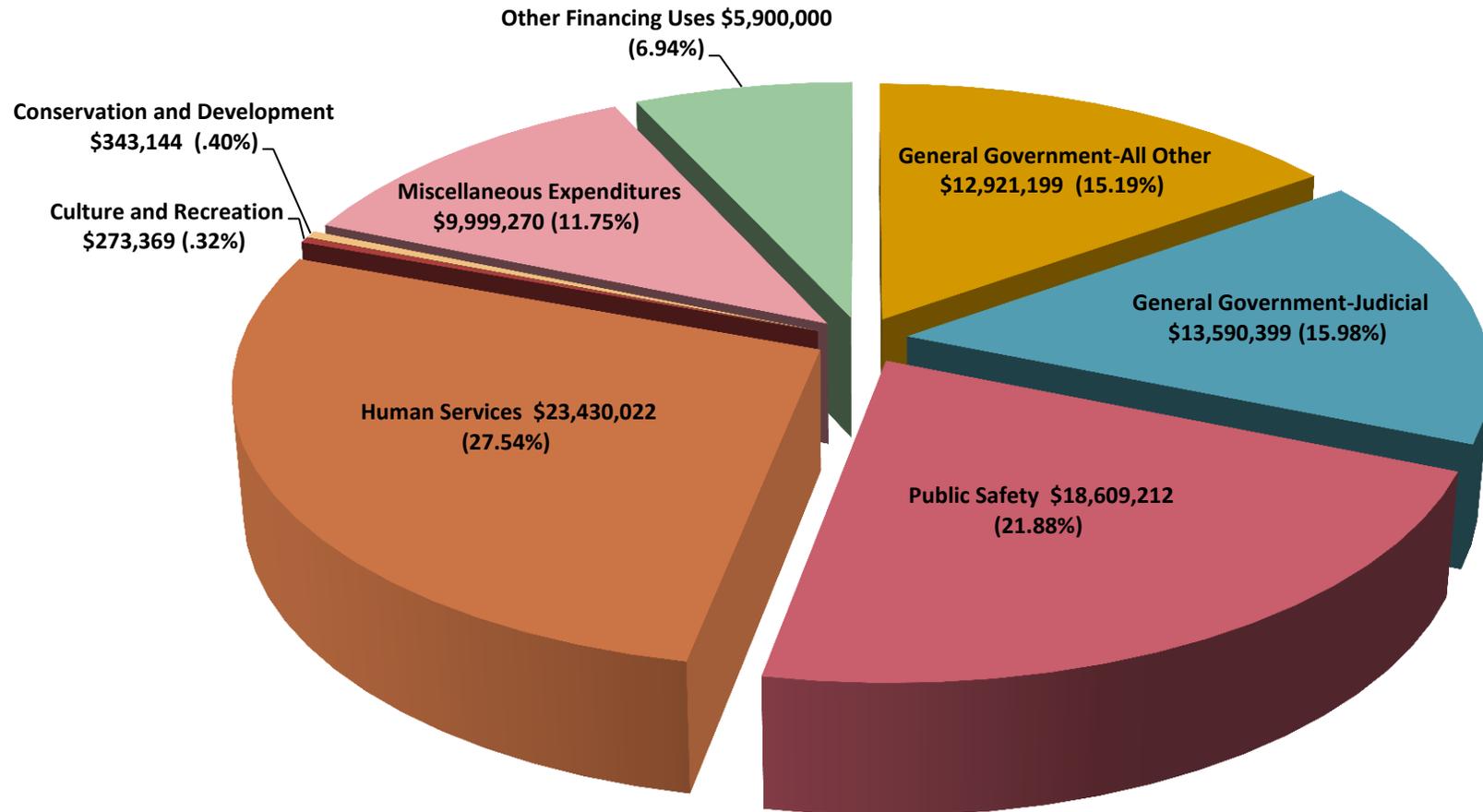
\*INCLUDES ALL FUNDS EXCEPT FIDUCIARY FUNDS WHICH ARE BEING SHOWN FOR INFORMATIONAL PURPOSES ONLY.

## WASHINGTON COUNTY 2016 BUDGET REVENUES AND OTHER FINANCING SOURCES



**GENERAL FUND 2016 REVENUES AND BEGINNING BALANCE - \$85,835,431**

# WASHINGTON COUNTY 2016 BUDGET EXPENDITURES AND OTHER FINANCING USES



**GENERAL FUND 2016 EXPENDITURES - \$85,066,615**

## BUDGETED EXPENDITURES BY CATEGORY 2016

	Total All Budgeted Funds	General Fund	Liquid Fuels Tax Fund	Other Special Revenue Funds	Other Governmental Funds	Proprietary Funds
ELECTED OFFICIALS	1,055,563	1,055,563	0	0	0	0
DEPARTMENT HEADS	2,706,257	1,857,111	83,193	218,627	0	547,326
OTHER STAFF SALARIES	14,335,847	9,433,186	50,268	2,460,340	0	2,392,053
WAGES - REGULAR	27,719,383	14,703,357	236,704	1,061,654	0	11,717,668
WAGES - TEMPORARY	1,802,110	1,373,505	9,000	7,000	0	412,605
OVERTIME WAGES	2,452,198	1,097,198	2,000	13,000	0	1,340,000
<b>TOTAL SALARIES AND WAGES</b>	<b>50,071,358</b>	<b>29,519,920</b>	<b>381,165</b>	<b>3,760,621</b>	<b>0</b>	<b>16,409,652</b>
F.I.C.A.	3,829,385	2,263,271	29,159	287,400	0	1,249,555
HOSPITALIZATION	15,805,738	10,114,857	87,338	981,775	0	4,621,768
LONG-TERM DISABILITY	44,557	33,370	285	5,233	0	5,669
LIFE INSURANCE	40,596	23,670	240	3,276	0	13,410
UNEMPLOYMENT COMPENSATION	132,000	67,000	0	15,000	0	50,000
WORKERS' COMPENSATION	940,745	610,000	10,000	22,595	0	298,150
RETIREMENT	4,711,212	2,853,903	35,000	330,641	0	1,491,668
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>25,504,233</b>	<b>15,966,071</b>	<b>162,022</b>	<b>1,645,920</b>	<b>0</b>	<b>7,730,220</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>75,575,591</b>	<b>45,485,991</b>	<b>543,187</b>	<b>5,406,541</b>	<b>0</b>	<b>24,139,872</b>
ADVERTISING	138,245	100,945	1,000	11,550		24,750
TELEPHONE	777,337	353,887	300	96,300	4,000	322,850
POSTAGE	717,809	593,384	50	112,100	0	12,275
EMPLOYEE TRAVEL	620,498	576,308	2,300	25,300	0	16,590
UTILITIES	1,341,600	818,400	4,000	24,500	4,200	490,500
CONTRACTED SERVICES	61,112,226	2,634,539	80,000	51,566,123	3,445,000	3,386,564
MAINTENANCE AND REPAIRS	401,238	209,238	500	11,500	0	180,000
RENT/LEASE PAYMENTS	837,207	474,912	0	332,295	0	30,000
COPYING AND PRINTING	126,905	87,880	50	18,800	2,500	17,675
MAINTENANCE OF JUVENILES	29,256,443	17,613,403	0	11,643,040	0	0
APPROPRIATIONS	2,830,705	735,405	1,995,300	0	0	100,000
CONSTABLES	180,000	180,000	0	0	0	0
DEBT PAYMENT	3,562,492	0	0	0	3,562,492	0
INSURANCE	910,836	752,025	0	8,711	0	150,100
EDUCATION EXPENSES	175,140	148,040	500	8,000	0	18,600
DATA PROCESSING	143,000	104,300	0	5,700	0	33,000
MEDICAL EXPENSES	484,845	341,795	0	8,500	0	134,550
COURT-RELATED EXPENSES	154,600	154,600	0	0	0	0
ASSOCIATION EXPENSES	117,037	87,167	0	12,200	0	17,670
MISCELLANEOUS EXPENSES	9,845,161	2,571,255	4,000	154,756	6,397,000	718,150
<b>TOTAL OTHER SERVICES</b>	<b>113,733,324</b>	<b>28,537,483</b>	<b>2,088,000</b>	<b>64,039,375</b>	<b>13,415,192</b>	<b>5,653,274</b>
OFFICE SUPPLIES	436,794	335,233	100	56,261	0	45,200
AUTO OPERATION COSTS	391,867	336,267	13,000	24,000	0	18,600
BOOKS & PUBLICATIONS	237,875	229,025	100	5,000	0	3,750
FOOD	1,672,250	535,950	0	12,500	0	1,123,800
MINOR EQUIPMENT	547,835	279,035	2,300	46,500	0	220,000
CLOTHING	133,071	121,571	0	3,500	0	8,000
BEDDING AND LINEN	43,050	17,300	0	0	0	25,750
MEDICAL SUPPLIES	1,798,484	227,784	0	500	0	1,570,200
HOUSEKEEPING SUPPLIES	210,140	91,640	0	0	0	118,500
KITCHEN SUPPLIES	76,000	66,000	0	0	0	10,000
LAUNDRY SUPPLIES	10,500	8,000	0	0	0	2,500
MISCELLANEOUS SUPPLIES	620,315	387,765	38,500	15,500	40,000	138,550
<b>TOTAL MATERIALS AND SUPPLIES</b>	<b>6,178,181</b>	<b>2,635,570</b>	<b>54,000</b>	<b>163,761</b>	<b>40,000</b>	<b>3,284,850</b>
LAND AND IMPROVEMENTS	1,055,000	0	0	0	1,055,000	0
BUILDINGS	305,000	0	0	0	305,000	0
MACHINERY	35,000	0	0	0	35,000	0
AUTOS AND TRUCKS	137,000	50,000	0	17,000	70,000	0
EQUIPMENT	545,000	0	0	0	445,000	100,000
FURNITURE AND FIXTURES	125,000	10,000	0	5,000	110,000	0
DATA PROCESSING	436,300	45,000	0	21,300	320,000	50,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,638,300</b>	<b>105,000</b>	<b>0</b>	<b>43,300</b>	<b>2,340,000</b>	<b>150,000</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>7,423,855</b>	<b>5,300,000</b>	<b>60,000</b>	<b>823,855</b>	<b>40,000</b>	<b>1,200,000</b>
<b>GRAND TOTAL</b>	<b>205,549,251</b>	<b>82,064,044</b>	<b>2,745,187</b>	<b>70,476,832</b>	<b>15,835,192</b>	<b>34,427,996</b>

# T A X E S

<b>SCHEDULE C</b>	<u>ALL FUNDS</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>
<b>REAL PROPERTY TAXES</b>			
Assessment	1,670,000,000	1,670,000,000	1,670,000,000
X Tax Rate	0.0249	0.02285	0.00205
= Current Year's Levy - Gross	41,583,000	38,159,500	3,423,500
Less: Uncollectable	2,079,150	1,907,975	171,175
Discounts	665,328	610,552	54,776
Current Year's Levy - Net	38,838,522	35,640,973	3,197,549
Prior Year's Levy - Net	100,000	90,000	10,000
Delinquent Levy - Net	1,300,000	1,300,000	
<b>Total Real Property Taxes</b>	<b>40,238,522</b>	<b>37,030,973</b>	<b>3,207,549</b>
<b>PENALTIES AND INTEREST ON DELINQUENT TAXES</b>			
	400,000	400,000	
<b>TOTAL TAXES</b>	<b>40,638,522</b>	<b>37,430,973</b>	<b>3,207,549</b>

# DEBT AND TAX AND REVENUE ANTICIPATION NOTES REPORT

	<u>YEAR OF ISSUE</u>	<u>OUTSTANDING January 1, 2016</u>	<u>PRINCIPAL TO BE PAID</u>	<u>INTEREST TO BE PAID</u>	<u>OUTSTANDING December 31, 2016</u>
GENERAL OBLIGATION BONDS					
2007 SERIES A	2007	14,850,626 *	100,000	528,255	14,902,747
2007 SERIES B	2007	2,860,000	50,000	124,250	2,810,000
2012 SERIES A	2012	0	0	0	0
2012 SERIES B	2012	18,945,000	260,000	609,229	18,685,000
2013 SERIES	2013	7,435,000	585,000	262,962	6,850,000
TOTAL GENERAL OBLIGATION DEBT		<u>44,090,626</u>	<u>995,000</u>	<u>1,524,696</u>	<u>43,247,747</u>
LEASE RENTAL DEBT					
1992 SERIES	1992	5,900,875 *	1,390,000	0	4,873,401
1993 SERIES A	1993	0	0	0	0
1993 SERIES B	1993	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LEASE RENTAL DEBT		5,900,875	1,390,000	0	4,873,401
TOTAL DEBT		49,991,501	2,385,000	1,524,696	48,121,148

\* Accretion of Capital Appreciation Bonds

Fiscal Agent's Fees - \$12,000

# REVENUES AND OTHER FINANCING SOURCES

## 3100 Taxes

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3110 Real Estate Taxes</b>					
3111 Current Year's Levy-Net	36,100,467	34,680,588	35,300,000	35,640,973	2.8%
3112 Prior Year's Levy-Net	35,551	90,000	58,469	90,000	0.0%
3113 Delinquent Levy-Net	1,216,894	1,300,000	1,300,000	1,300,000	0.0%
<b>REAL ESTATE TAXES</b>	<b>37,352,912</b>	<b>36,070,588</b>	<b>36,658,469</b>	<b>37,030,973</b>	<b>2.7%</b>
<b>3130 Personal Property Taxes</b>					
3131 Current Year's Levy-Net	0	0	0	0	0.0%
3132 Prior Year's Levy-Net	0	0	0	0	0.0%
3133 Delinquent Levy-Net	0	0	0	0	0.0%
<b>PERSONAL PROPERTY TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3190 Penalties and Interest on Delinquent Taxes</b>					
3191 Real Estate	399,977	370,000	390,000	400,000	8.1%
3193 Personal Property	0	0	0	0	0.0%
<b>PENALTIES AND INTEREST</b>	<b>399,977</b>	<b>370,000</b>	<b>390,000</b>	<b>400,000</b>	<b>8.1%</b>
<b>TOTAL TAXES</b>	<b>37,752,889</b>	<b>36,440,588</b>	<b>37,048,469</b>	<b>37,430,973</b>	<b>2.7%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
 3200 Licenses & Permits

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3210 Business Licenses &amp; Permits</b>					
3211 Bingo Licenses	4,430	6,000	5,000	5,000	-16.7%
3212 Small Games of Chance	25,230	18,000	26,000	24,000	33.3%
<b>3220 Non-business Licenses &amp; Permits</b>					
3220 Non-business Licenses	0	0	0	0	0.0%
<b>TOTAL LICENSES AND PERMITS</b>	<b>29,660</b>	<b>24,000</b>	<b>31,000</b>	<b>29,000</b>	<b>20.8%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
**3300 Intergovernmental Revenues**

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3310 Federal</b>					
<b>3311 Federal Operating Grants</b>					
1. Adults and Aging					
a. AAA Grant-Federal	815,329	800,000	800,000	815,000	1.9%
2. Children and Youth					
a. TANF	222,522	526,706	500,000	526,206	-0.1%
b. Title IV-B	46,754	46,754	46,754	46,756	0.0%
c. Title IV-E	3,575,900	3,675,510	3,500,000	3,949,595	7.5%
d. Title XX	166,755	166,755	166,755	166,755	0.0%
e. IV-E I.L.	88,021	95,836	95,000	95,836	0.0%
f. Medicaid	7,295	12,282	10,000	7,568	-38.4%
g. Information Technology	22,882	29,923	29,000	27,639	-7.6%
h. Caseworker visitation	13,908	0	12,200	0	0.0%
3. Judicial					
a. Juvenile Justice	0	0	0	0	0.0%
b. DOJ	0	0	11,000	0	0.0%
c. District Attorney - STOP	61,250	65,000	60,000	65,000	0.0%
d. FITS	0	0	0	0	0.0%
4. Public Safety					
a. CJAB	0	0	0	0	0.0%
b. F.E.M.A.	91,416	100,000	100,000	100,000	0.0%
c. Preserve America	0	0	0	0	0.0%
d. Title IV-E JPO	173,095	150,000	125,000	160,000	6.7%
e. JAG - ARRA	0	0	0	0	0.0%
f. V.O.C.A./C.A.I.	79,218	66,000	65,000	70,000	6.1%
g. VOJO	0	0	0	0	0.0%
<b>3315 Federal Payments in Lieu of Taxes</b>					
1. Housing Authority	0	0	0	0	0.0%
<b>TOTAL FEDERAL REVENUES</b>	<b>5,364,345</b>	<b>5,734,766</b>	<b>5,520,709</b>	<b>6,030,355</b>	<b>5.2%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3300 Intergovernmental Revenues

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3320 State</b>					
<b>3321 State Operating Grants</b>					
1. Adults and Aging					
a. AAA Grant-State	815,429	800,000	800,000	815,000	1.9%
b. PDA Waiver	5,890	0	0	0	0.0%
2. Children and Youth					
a. Act 148	11,895,521	14,014,745	12,500,000	14,010,066	0.0%
b. Promising Practices	931,499	1,246,500	1,240,000	1,246,500	0.0%
c. Information Technology	69,834	93,648	93,000	93,648	0.0%
d. Special Grants	409,853	705,450	580,000	705,450	0.0%
e. Independent Living	396,357	469,849	469,000	469,849	0.0%
f. Title IV-B	12,468	0	12,468	0	0.0%
3. Judicial					
a. Court Reimbursement	412,116	400,000	400,000	400,000	0.0%
b. Senior Judge	0	5,000	2,000	5,000	0.0%
c. Juror Reimbursement	2,721	6,000	5,000	6,000	0.0%
d. District Attorney	174,312	194,285	192,152	201,622	3.8%
e. Slot Machine Task Force	0	0	0	0	0.0%

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3300 Intergovernmental Revenues

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3320 State</b>					
3321 State Operating Grants					
4. Public Safety					
a. Adult Probation	134,000	129,000	129,000	138,000	7.0%
b. Juvenile Probation	250,897	228,000	250,000	278,000	21.9%
c. Radiation Response	11,362	8,000	8,000	8,000	0.0%
d. Emergency Medical	0	0	0	0	0.0%
e. RASA	84,702	82,000	82,000	82,000	0.0%
f. Intermediate Punishment	0	0	0	0	0.0%
g. Criminal Justice (VOJO)	25,764	29,000	25,000	58,000	100.0%
h. Homeland Security	0	0	0	0	0.0%
i. APO-D&A-RIP	179,132	193,000	220,000	238,000	23.3%
j. FITS - Dumpsite	28,870	40,000	40,000	30,000	-25.0%
k. Treatment Court	1,500	0	0	0	0.0%
5. Other State Grants					
a. RAWC	800,000	0	0	0	0.0%
b. Parks-Fairgrounds	0	0	0	0	0.0%
c. DCED-Community	0	0	0	0	0.0%
d. Planning	0	0	0	0	0.0%
e. Recycling Coordinator	6,500	5,000	3,500	5,000	0.0%
f. Tax Assessment	0	0	0	0	0.0%
g. Correctional Facility	38	0	0	0	0.0%
h. Sheriff	0	0	0	0	0.0%
i. Elections	0	0	0	0	0.0%
j. Coroner - Act 122	19,000	0	0	0	0.0%
k. Fair Master Plan	0	0	0	0	0.0%
<b>TOTAL STATE</b>					
<b>OPERATING GRANTS</b>	16,667,765	18,649,477	17,051,120	18,790,135	0.8%

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3300 Intergovernmental Revenues

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3320 State</b>					
3321 Airport	0	0	0	0	0.0%
<b>3324 State Shared Revenues</b>					
1. Weights & Measures	0	0	0	0	0.0%
<b>3325 State Payments in Lieu of Taxes</b>					
1. Public Utility Realty Tax	43,581	45,000	45,769	44,000	-2.2%
2. State Game Lands	0	8,000	6,000	8,000	0.0%
3. Clean and Green	0	1,000	1,000	1,000	0.0%
4. Payment in lieu of taxes	60,539	50,000	65,000	50,000	0.0%
<b>TOTAL STATE REVENUES</b>	<b>16,771,885</b>	<b>18,753,477</b>	<b>17,168,889</b>	<b>18,893,135</b>	<b>0.7%</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>22,136,230</b>	<b>24,488,243</b>	<b>22,689,598</b>	<b>24,923,490</b>	<b>1.8%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3400 Charges for Services

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3410 General Government</b>					
3412 Planning	6,177	8,000	8,000	6,700	-16.3%
3413 Farmland Preservation	9,561	15,000	40,000	15,000	0.0%
3414 Elections	140	1,000	6,000	1,000	0.0%
3415 Recorder of Deeds	2,807,088	2,530,000	2,500,000	2,774,000	9.6%
3416 Tax Revenue					
1. Department Earnings	36,860	50,000	50,000	40,000	-20.0%
2. Tax Equalization Board	1,518	1,000	500	1,500	50.0%
3417 Tax Claim Bureau	1,364,673	1,430,000	1,400,000	1,400,000	-2.1%
3418 Treasurer	118,864	140,000	140,000	130,000	-7.1%
3419 Other General Government					
1. Hotel Tax	1,735,411	1,600,000	1,600,000	1,700,000	6.3%
2. Telephone Reimbursements	20,098	25,000	21,000	20,000	-20.0%
3. Copying/Faxing	476	1,000	800	1,000	0.0%
4. Employee Relations	0	0	0	0	0.0%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,100,866</b>	<b>5,801,000</b>	<b>5,766,300</b>	<b>6,089,200</b>	<b>5.0%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3400 Charges for Services

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3420 General Government-Judicial</b>					
3421 Clerk of Courts	648,870	700,000	680,000	680,000	-2.9%
3422 Prothonotary	495,530	500,000	465,000	450,000	-10.0%
3423 Register of Wills	437,275	440,500	475,000	460,500	4.5%
3424 Coroner	23,440	20,000	24,000	20,000	0.0%
3425 District Justices	839,851	860,000	830,000	830,000	-3.5%
3426 Sheriff	428,646	450,000	400,000	430,000	-4.4%
3427 Divorce Court	130,538	135,000	120,000	135,000	0.0%
3428 Courts - Miscellaneous	3,724	110,000	170,000	195,000	77.3%
3429 Other General - Judicial					
1. D A & Drug Unit	288,962	100,000	50,000	100,000	0.0%
2. Booking Center	172,582	150,000	170,000	150,000	0.0%
<b>TOTAL JUDICIAL</b>	<b>3,469,418</b>	<b>3,465,500</b>	<b>3,384,000</b>	<b>3,450,500</b>	<b>-0.4%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3400 Charges for Services

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3440 Public Safety</b>					
3443 Correction Fees	204,937	245,000	240,000	250,000	2.0%
3444 Adult Probation	985,077	890,000	900,000	900,000	1.1%
3444 Juvenile Probation	56,865	55,000	60,000	65,000	18.2%
3445 G.I.S. Fees	48,393	50,000	40,000	50,000	0.0%
3446 Community Service Fees	17,115	6,000	5,000	10,000	66.7%
<b>TOTAL PUBLIC SAFETY</b>	<b>1,312,387</b>	<b>1,246,000</b>	<b>1,245,000</b>	<b>1,275,000</b>	<b>2.3%</b>
<b>3450 Public Works</b>					
3451 Municipal Waste Fees	208	0	100	0	0.0%
<b>TOTAL PUBLIC WORKS</b>	<b>208</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0.0%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3400 Charges for Services

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3460 Human Services</b>					
3461 Adult and Aging	51,607	55,000	45,000	53,000	-3.6%
3462 Children					
1. Payments by Juveniles	230,325	300,000	250,000	266,265	-11.2%
3463 Drug and Alcohol	0	0	0	0	0.0%
3465 Health	0	0	0	0	0.0%
3469 Other Human Services	0	0	0	0	0.0%
<b>TOTAL HUMAN SERVICES</b>	<b>281,932</b>	<b>355,000</b>	<b>295,000</b>	<b>319,265</b>	<b>-10.1%</b>
<b>3470 Culture and Recreation</b>					
3471 Park Fees	61,458	60,000	65,000	62,000	3.3%
<b>TOTAL CULTURE AND RECREATION</b>	<b>61,458</b>	<b>60,000</b>	<b>65,000</b>	<b>62,000</b>	<b>3.3%</b>
<b>3480 Conservation and Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3490 Other Charges for Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>11,226,269</b>	<b>10,927,500</b>	<b>10,755,400</b>	<b>11,195,965</b>	<b>2.5%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
**3500 Fines and Forfeits**

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3510 Fines</b>					
3511 Court	169,104	150,000	160,000	170,000	13.3%
3512 District Attorney	0	0	0	0	0.0%
<b>TOTAL FINES</b>	<b>169,104</b>	<b>150,000</b>	<b>160,000</b>	<b>170,000</b>	<b>13.3%</b>
<b>3520 Forfeits</b>					
	0	0	0	0	0.0%
<b>TOTAL FINES AND FORFEITS</b>	<b>169,104</b>	<b>150,000</b>	<b>160,000</b>	<b>170,000</b>	<b>13.3%</b>
<b>3610 Interest Earnings</b>					
3611 Certificates of Deposit	65,003	60,000	60,000	80,000	33.3%
3612 Repurchase Agreements	0	0	0	0	0.0%
<b>TOTAL INTEREST EARNINGS</b>	<b>65,003</b>	<b>60,000</b>	<b>60,000</b>	<b>80,000</b>	<b>33.3%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
**3600 Miscellaneous Revenues**

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3620 Rents</b>	0	0	0	0	0.0%
<b>3630 Royalties</b>	300	500	500	500	0.0%
<b>3670 Contributions &amp; Donations</b>	0	0	0	0	0.0%
<b>3690 Other Miscellaneous</b>					
3691 BH/DS Reimbursement	207,195	210,000	209,000	210,000	0.0%
3692 Domestic Relations	424,054	460,000	460,000	460,000	0.0%
3693 Human Services	286,370	330,000	280,000	300,000	-9.1%
3694 Liquid Fuels Reimbursement	5,850	0	0	0	0.0%
3695 Health Center Reimbursement	961,671	920,000	920,000	950,000	3.3%
3696 Other Reimbursement	14,401	40,000	30,000	15,000	-62.5%
3697 Other Income	191,400	107,000	115,000	132,000	23.4%
3698 Roll-Back Taxes	0	0	0	0	0.0%
3699 Act 13	0	2,000,000	2,000,000	1,500,000	-25.0%
3700 LSA Economic Study	0	75,000	0	0	-100.0%
3701 H.S.D.F.	129,423	135,000	135,000	124,503	-7.8%
3702 Tax Claim Bureau	2,152	6,000	10,000	4,000	-33.3%
3703 Gas Lease	3,511,394	3,050,000	2,000,000	2,300,000	-24.6%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>5,799,213</b>	<b>7,393,500</b>	<b>6,219,500</b>	<b>6,076,003</b>	<b>-17.8%</b>
<b>TOTAL REVENUES</b>	<b>77,113,365</b>	<b>79,423,831</b>	<b>76,903,967</b>	<b>79,825,431</b>	<b>0.5%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
 3900 Other Financing Sources

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3910 Proceeds of Fixed-Asset Disposition</b>					
<b>3911 Sales of Fixed Assets</b>					
1. General	0	0	0	0	0.0%
2. Tax Claim Property Sales	0	0	0	0	0.0%
3. Other Sales	12,234	6,000	10,000	10,000	66.7%
<b>TOTAL SALE OF FIXED ASSETS</b>	<b>12,234</b>	<b>6,000</b>	<b>10,000</b>	<b>10,000</b>	<b>66.7%</b>
<b>TOTAL PROCEEDS OF GENERAL FIXED-ASSET DISPOSITION</b>	<b>12,234</b>	<b>6,000</b>	<b>10,000</b>	<b>10,000</b>	<b>66.7%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
 3900 Other Financing Sources

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3920 Interfund Operating Transfers</b>					
3922 From 2007 Series A Bond Issue Fund	0	0	0	0	0.0%
3924 From Human Services Fund					
1. For Children & Youth	0	0	0	0	0.0%
2. For Aging Services	0	0	0	0	0.0%
3925 From Health Center Fund	0	0	0	0	0.0%
3926 From Capital	2,270,825	0	0	0	0.0%
<b>TOTAL INTERFUND TRANSFERS</b>	<b>2,270,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3930 Proceeds of General Long-Term Debt</b>					
3935 Tax Anticipation Note Proceeds	0	0	0	0	0.0%
<b>TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

**GENERAL FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3900 Other Financing Sources

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3940 Refunds of Prior Years' Expenditures</b>					
3941 Workers' Compensation	0	0	0	0	0.0%
3942 Healthcare	0	0	0	0	0.0%
3943 Health Center Expenses	0	0	0	0	0.0%
3944 Miscellaneous Refunds	0	0	0	0	0.0%
<b>TOTAL REFUNDS OF PRIOR YEARS' EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3990 Revenues of Prior Years</b>					
3991 Taxes	0	0	0	0	0.0%
3992 Licenses	0	0	0	0	0.0%
3993 Operating Grants	213,400	0	2,400,000	0	0.0%
3994 Charges for Services	0	0	0	0	0.0%
3995 Fines & Forfeits	0	0	0	0	0.0%
3996 Miscellaneous	0	0	2,000	0	0.0%
<b>TOTAL REVENUES OF PRIOR YEARS</b>	<b>213,400</b>	<b>0</b>	<b>2,402,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>2,496,459</b>	<b>6,000</b>	<b>2,412,000</b>	<b>10,000</b>	<b>66.7%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>79,609,824</b>	<b>79,429,831</b>	<b>79,315,967</b>	<b>79,835,431</b>	<b>0.5%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4111 Commissioners</b>					
1. Personal Services	476,720	489,051	490,000	502,522	2.8%
2. Other Services	35,617	45,000	35,000	46,100	2.4%
3. Materials & Supplies	4,102	10,000	7,000	8,200	-18.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>COMMISSIONERS</b>	<b>516,439</b>	<b>544,051</b>	<b>532,000</b>	<b>556,822</b>	<b>2.3%</b>
<b>4112 Administration</b>					
1. Personal Services	101,840	105,762	106,500	108,699	2.8%
2. Other Services	1,406	4,000	3,000	4,500	12.5%
3. Materials & Supplies	723	1,500	1,500	1,300	-13.3%
4. Capital Outlay	0	0	0	0	0.0%
<b>ADMINISTRATION</b>	<b>103,969</b>	<b>111,262</b>	<b>111,000</b>	<b>114,499</b>	<b>2.9%</b>
<b>4114 Chief Clerk</b>					
1. Personal Services	177,819	178,043	176,000	189,172	6.3%
2. Other Services	303	2,500	1,000	2,500	0.0%
3. Materials & Supplies	126	800	500	800	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>CHIEF CLERK</b>	<b>178,248</b>	<b>181,343</b>	<b>177,500</b>	<b>192,472</b>	<b>6.1%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4121 Voter Registration</b>					
1. Personal Services	289,035	319,270	295,000	328,608	2.9%
2. Other Services	26,537	20,300	20,000	21,500	5.9%
3. Materials & Supplies	4,613	5,500	4,000	6,000	9.1%
4. Capital Outlay	0	0	0	0	0.0%
<b>VOTER REGISTRATION</b>	<b>320,185</b>	<b>345,070</b>	<b>319,000</b>	<b>356,108</b>	<b>3.2%</b>
<b>4122 Conduct Of Elections</b>					
1. Personal Services	232,280	255,000	223,000	337,000	32.2%
2. Other Services	201,481	162,400	180,000	183,900	13.2%
3. Materials & Supplies	71,280	55,800	70,000	81,000	45.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>CONDUCT OF ELECTIONS</b>	<b>505,041</b>	<b>473,200</b>	<b>473,000</b>	<b>601,900</b>	<b>27.2%</b>
<b>4133 Controller</b>					
1. Personal Services	690,230	732,136	728,000	776,240	6.0%
2. Other Services	15,583	30,000	20,000	31,000	3.3%
3. Materials & Supplies	14,662	15,000	11,000	15,000	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>CONTROLLER</b>	<b>720,475</b>	<b>777,136</b>	<b>759,000</b>	<b>822,240</b>	<b>5.8%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4134 Independent Auditing</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	126,600	129,100	129,100	131,600	1.9%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>INDEPENDENT AUDITING</b>	<b>126,600</b>	<b>129,100</b>	<b>129,100</b>	<b>131,600</b>	<b>1.9%</b>
<b>4135 Finance Department</b>					
1. Personal Services	163,766	168,694	170,000	173,715	3.0%
2. Other Services	3,417	6,500	4,000	7,000	7.7%
3. Materials & Supplies	1,317	1,500	1,000	1,300	-13.3%
4. Capital Outlay	0	0	0	0	0.0%
<b>FINANCE DEPARTMENT</b>	<b>168,500</b>	<b>176,694</b>	<b>175,000</b>	<b>182,015</b>	<b>3.0%</b>
<b>4136 Tax Revenue</b>					
1. Personal Services	981,044	1,032,038	1,020,000	1,066,211	3.3%
2. Other Services	228,860	295,100	250,000	295,100	0.0%
3. Materials & Supplies	13,395	22,000	15,000	22,000	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TAX REVENUE</b>	<b>1,223,299</b>	<b>1,349,138</b>	<b>1,285,000</b>	<b>1,383,311</b>	<b>2.5%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
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**4139 Treasurer**

1. Personal Services	446,385	471,877	476,000	483,558	2.5%
2. Other Services	67,422	73,975	70,000	71,875	-2.8%
3. Materials & Supplies	8,310	8,500	6,000	10,500	23.5%
4. Capital Outlay	0	0	0	0	0.0%
<b>TREASURER</b>	<b>522,117</b>	<b>554,352</b>	<b>552,000</b>	<b>565,933</b>	<b>2.1%</b>

**4142 Purchasing**

1. Personal Services	224,307	236,941	235,000	241,575	2.0%
2. Other Services	2,911	13,600	5,000	13,600	0.0%
3. Materials & Supplies	2,198	5,500	4,000	5,500	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>PURCHASING</b>	<b>229,416</b>	<b>256,041</b>	<b>244,000</b>	<b>260,675</b>	<b>1.8%</b>

**4151 Solicitor**

1. Personal Services	0	0	0	0	0.0%
2. Other Services	123,271	127,378	127,000	131,078	2.9%
3. Materials & Supplies	528	1,200	1,000	900	-25.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>SOLICITOR</b>	<b>123,799</b>	<b>128,578</b>	<b>128,000</b>	<b>131,978</b>	<b>2.6%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4152 Public Defender</b>					
1. Personal Services	786,645	844,193	827,000	903,148	7.0%
2. Other Services	50,183	49,393	80,000	61,925	25.4%
3. Materials & Supplies	17,096	17,000	16,000	19,300	13.5%
4. Capital Outlay	0	0	0	0	0.0%
<b>PUBLIC DEFENDER</b>	<b>853,924</b>	<b>910,586</b>	<b>923,000</b>	<b>984,373</b>	<b>8.1%</b>
<b>4153 Recorder of Deeds</b>					
1. Personal Services	494,247	522,196	475,000	524,783	0.5%
2. Other Services	20,166	56,100	40,000	55,000	-2.0%
3. Materials & Supplies	6,894	11,200	10,000	11,200	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>RECORDER OF DEEDS</b>	<b>521,307</b>	<b>589,496</b>	<b>525,000</b>	<b>590,983</b>	<b>0.3%</b>
<b>4161 Human Resources</b>					
1. Personal Services	444,125	546,704	532,000	532,277	-2.6%
2. Other Services	55,887	102,500	50,000	105,700	3.1%
3. Materials & Supplies	11,206	9,570	30,000	9,600	0.3%
4. Capital Outlay	0	0	0	0	0.0%
<b>HUMAN RESOURCES</b>	<b>511,218</b>	<b>658,774</b>	<b>612,000</b>	<b>647,577</b>	<b>-1.7%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4162 Occupational Safety</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	54,305	6,300	1,000	0	-100.0%
3. Materials & Supplies	39	1,300	0	0	-100.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>OCCUPATIONAL SAFETY</b>	<b>54,344</b>	<b>7,600</b>	<b>1,000</b>	<b>0</b>	<b>-100.0%</b>
<b>4171 Planning Department</b>					
1. Personal Services	462,910	518,637	495,000	526,240	1.5%
2. Other Services	192,685	212,237	180,000	137,237	-35.3%
3. Materials & Supplies	2,683	19,750	8,000	19,750	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>PLANNING DEPARTMENT</b>	<b>658,278</b>	<b>750,624</b>	<b>683,000</b>	<b>683,227</b>	<b>-9.0%</b>
<b>4172 Information Technology</b>					
1. Personal Services	507,850	627,645	600,000	648,841	3.4%
2. Other Services	304,257	525,309	450,000	548,750	4.5%
3. Materials & Supplies	38,842	36,600	30,000	36,600	0.0%
4. Capital Outlay	76,340	0	80,000	0	0.0%
<b>INFORMATION TECHNOLOGY</b>	<b>927,289</b>	<b>1,189,554</b>	<b>1,160,000</b>	<b>1,234,191</b>	<b>3.8%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4173 Records Management</b>					
1. Personal Services	66,272	96,279	91,000	101,871	5.8%
2. Other Services	90,400	95,350	90,000	100,350	5.2%
3. Materials & Supplies	6,696	8,000	3,000	9,000	12.5%
4. Capital Outlay	0	0	0	0	0.0%
<b>RECORDS MANAGEMENT</b>	<b>163,368</b>	<b>199,629</b>	<b>184,000</b>	<b>211,221</b>	<b>5.8%</b>
<b>41741 Housekeeping</b>					
1. Personal Services	450,084	499,067	504,000	543,879	9.0%
2. Other Services	659	1,700	1,000	1,700	0.0%
3. Materials & Supplies	37,319	42,350	40,000	42,350	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>HOUSEKEEPING</b>	<b>488,062</b>	<b>543,117</b>	<b>545,000</b>	<b>587,929</b>	<b>8.3%</b>
<b>4176 Central Telephone</b>					
1. Personal Services	17,230	17,577	18,000	18,139	3.2%
2. Other Services	73,324	79,000	80,000	81,300	2.9%
3. Materials & Supplies	8,907	7,000	4,000	5,000	-28.6%
4. Capital Outlay	0	0	0	0	0.0%
<b>CENTRAL TELEPHONE</b>	<b>99,461</b>	<b>103,577</b>	<b>102,000</b>	<b>104,439</b>	<b>0.8%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4100 General Government

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>41782 Maintenance</b>					
1. Personal Services	486,901	548,266	505,000	543,568	-0.9%
2. Other Services	624,376	644,600	650,000	654,100	1.5%
3. Materials & Supplies	65,729	81,900	90,000	87,100	6.3%
4. Capital Outlay	0	0	0	0	0.0%
<b>MAINTENANCE</b>	<b>1,177,006</b>	<b>1,274,766</b>	<b>1,245,000</b>	<b>1,284,768</b>	<b>0.8%</b>
<b>41783 Flood Control</b>					
1. Personal Services	52,896	56,136	58,000	56,943	1.4%
2. Other Services	28,400	52,700	30,000	60,200	14.2%
3. Materials & Supplies	7,689	15,500	10,000	15,500	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>FLOOD CONTROL</b>	<b>88,985</b>	<b>124,336</b>	<b>98,000</b>	<b>132,643</b>	<b>6.7%</b>
<b>41784 Motor Pool</b>					
1. Personal Services	100,258	136,824	136,000	140,656	2.8%
2. Other Services	28,942	34,015	34,000	34,690	2.0%
3. Materials & Supplies	10,523	13,100	11,000	12,850	-1.9%
4. Capital Outlay	0	0	0	0	0.0%
<b>MOTOR POOL</b>	<b>139,723</b>	<b>183,939</b>	<b>181,000</b>	<b>188,196</b>	<b>2.3%</b>

**GENERAL FUND  
EXPENDITURES AND OTHER FINANCING USES  
4100 General Government**

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>41785 Parks</b>					
1. Personal Services	719,134	860,994	800,000	772,049	-10.3%
2. Other Services	73,169	91,600	75,000	93,550	2.1%
3. Materials & Supplies	86,031	104,500	100,000	106,500	1.9%
4. Capital Outlay	0	0		0	0.0%
<b>PARKS</b>	<b>878,334</b>	<b>1,057,094</b>	<b>975,000</b>	<b>972,099</b>	<b>-8.0%</b>
<b>Total General Government</b>					
1. Personal Services	8,371,978	9,263,330	8,960,500	9,519,694	2.8%
2. Other Services	2,430,161	2,860,657	2,605,100	2,874,255	0.5%
3. Materials & Supplies	420,908	495,070	473,000	527,250	6.5%
4. Capital Outlay	76,340	0	80,000	0	0.0%
<b>GENERAL GOVERNMENT</b>	<b>11,299,387</b>	<b>12,619,057</b>	<b>12,118,600</b>	<b>12,921,199</b>	<b>2.4%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4180 Judicial

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>41981 Court Administrator</b>					
1. Personal Services	392,113	502,373	535,000	1,282,667	155.3%
2. Other Services	82,110	23,700	23,000	117,400	395.4%
3. Materials & Supplies	14,386	12,000	17,000	22,100	84.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>COURT ADMINISTRATOR</b>	<b>488,609</b>	<b>538,073</b>	<b>575,000</b>	<b>1,422,167</b>	<b>164.3%</b>
<b>41982 Jury Management</b>					
1. Personal Services	38,638	39,269	39,000	0	-100.0%
2. Other Services	8,370	23,800	14,000	0	-100.0%
3. Materials & Supplies	4,497	7,300	4,000	0	-100.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>JURY MANAGEMENT</b>	<b>51,505</b>	<b>70,369</b>	<b>57,000</b>	<b>0</b>	<b>-100.0%</b>
<b>41983 Other Court-Related Activities</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	277,548	352,000	270,000	313,000	-11.1%
3. Materials & Supplies	19,067	14,000	8,000	9,000	-35.7%
4. Capital Outlay	0	0	0	0	0.0%
<b>OTHER COURT-RELATED</b>	<b>296,615</b>	<b>366,000</b>	<b>278,000</b>	<b>322,000</b>	<b>-12.0%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4180 Judicial

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4184 Court of Common Pleas</b>					
1. Personal Services	1,455,485	1,680,478	1,534,000	990,040	-41.1%
2. Other Services	17,621	33,500	26,000	31,000	-7.5%
3. Materials & Supplies	60,420	87,810	80,000	96,018	9.3%
4. Capital Outlay	0	0	0	0	0.0%
<b>COURT OF COMMON PLEAS</b>	<b>1,533,526</b>	<b>1,801,788</b>	<b>1,640,000</b>	<b>1,117,058</b>	<b>-38.0%</b>
<b>41984 Courts-Data Processing</b>					
1. Personal Services	205,201	243,168	220,000	228,404	-6.1%
2. Other Services	155,093	168,250	175,000	177,500	5.5%
3. Materials & Supplies	12,320	13,350	10,000	14,850	11.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>COURTS-DATA PROCESSING</b>	<b>372,614</b>	<b>424,768</b>	<b>405,000</b>	<b>420,754</b>	<b>-0.9%</b>
<b>4186 District Justices</b>					
1. Personal Services	1,610,771	1,825,311	1,640,000	1,869,290	2.4%
2. Other Services	534,521	551,385	560,000	586,942	6.4%
3. Materials & Supplies	48,137	91,850	80,000	84,350	-8.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>DISTRICT JUSTICES</b>	<b>2,193,429</b>	<b>2,468,546</b>	<b>2,280,000</b>	<b>2,540,582</b>	<b>2.9%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4180 Judicial

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4188 Law Library</b>					
1. Personal Services	92,948	97,317	99,000	101,121	3.9%
2. Other Services	229	6,650	1,000	6,650	0.0%
3. Materials & Supplies	122,852	120,050	120,000	121,628	1.3%
4. Capital Outlay	0	0	0	0	0.0%
<b>LAW LIBRARY</b>	<b>216,029</b>	<b>224,017</b>	<b>220,000</b>	<b>229,399</b>	<b>2.4%</b>
<b>4880 Legal Aid Services</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	37,500	45,000	45,000	45,000	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>Legal Aid Services</b>	<b>37,500</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0.0%</b>
<b>4191 Clerk of Courts</b>					
1. Personal Services	497,906	506,066	510,000	517,014	2.2%
2. Other Services	33,238	30,800	32,000	31,800	3.2%
3. Materials & Supplies	8,529	10,000	10,000	12,000	20.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>CLERK OF COURTS</b>	<b>539,673</b>	<b>546,866</b>	<b>552,000</b>	<b>560,814</b>	<b>2.6%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4180 Judicial

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4192 Constables</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	196,498	180,000	200,000	180,000	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>CONSTABLES</b>	<b>196,498</b>	<b>180,000</b>	<b>200,000</b>	<b>180,000</b>	<b>0.0%</b>
<b>4193 Coroner</b>					
1. Personal Services	210,344	224,782	232,000	250,078	11.3%
2. Other Services	265,000	346,900	330,000	408,600	17.8%
3. Materials & Supplies	21,022	29,400	25,000	32,100	9.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>CORONER</b>	<b>496,366</b>	<b>601,082</b>	<b>587,000</b>	<b>690,778</b>	<b>14.9%</b>
<b>4194 District Attorney</b>					
1. Personal Services	1,692,259	1,790,087	1,720,000	1,827,308	2.1%
2. Other Services	131,607	153,750	99,000	148,750	-3.3%
3. Materials & Supplies	45,932	45,000	37,000	47,000	4.4%
4. Capital Outlay	0	0	0	0	0.0%
<b>DISTRICT ATTORNEY</b>	<b>1,869,798</b>	<b>1,988,837</b>	<b>1,856,000</b>	<b>2,023,058</b>	<b>1.7%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4180 Judicial

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4195 Prothonotary</b>					
1. Personal Services	573,606	603,004	595,000	635,396	5.4%
2. Other Services	20,488	28,800	20,000	28,800	0.0%
3. Materials & Supplies	14,387	14,400	10,000	14,400	0.0%
4. Capital Outlay	8,132	0	0	0	0.0%
<b>PROTHONOTARY</b>	<b>616,613</b>	<b>646,204</b>	<b>625,000</b>	<b>678,596</b>	<b>5.0%</b>
<b>4196 Register of Wills</b>					
1. Personal Services	381,402	401,410	405,000	413,201	2.9%
2. Other Services	17,964	30,500	20,000	29,500	-3.3%
3. Materials & Supplies	7,422	7,600	10,000	8,600	13.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>REGISTER OF WILLS</b>	<b>406,788</b>	<b>439,510</b>	<b>435,000</b>	<b>451,301</b>	<b>2.7%</b>
<b>4197 Sheriff</b>					
1. Personal Services	2,162,509	2,299,528	2,280,000	2,405,048	4.6%
2. Other Services	43,227	55,390	50,000	55,181	-0.4%
3. Materials & Supplies	108,987	87,986	100,000	97,647	11.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>SHERIFF</b>	<b>2,314,723</b>	<b>2,442,904</b>	<b>2,430,000</b>	<b>2,557,876</b>	<b>4.7%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4180 Judicial

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4199 County Drug Unit</b>					
1. Personal Services	215,141	232,644	248,000	291,216	25.2%
2. Other Services	40,870	35,292	30,000	38,800	9.9%
3. Materials & Supplies	18,302	21,000	17,000	21,000	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>COUNTY DRUG UNIT</b>	<b>274,313</b>	<b>288,936</b>	<b>295,000</b>	<b>351,016</b>	<b>21.5%</b>
<b>Total Judicial</b>					
1. Personal Services	9,528,323	10,445,437	10,057,000	10,810,783	3.5%
2. Other Services	1,861,884	2,065,717	1,895,000	2,198,923	6.4%
3. Materials & Supplies	506,260	561,746	528,000	580,693	3.4%
4. Capital Outlay	8,132	0	0	0	0.0%
<b>JUDICIAL</b>	<b>11,904,599</b>	<b>13,072,900</b>	<b>12,480,000</b>	<b>13,590,399</b>	<b>4.0%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4200 Public Safety

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4221 Payments to Fire Companies</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	30,586	31,586	31,000	32,500	2.9%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>FIRE PROTECTION</b>	<b>30,586</b>	<b>31,586</b>	<b>31,000</b>	<b>32,500</b>	<b>2.9%</b>
<b>4232 County Jail</b>					
1. Personal Services	5,493,678	5,755,372	5,783,000	6,126,241	6.4%
2. Other Services	697,881	740,650	685,000	782,307	5.6%
3. Materials & Supplies	894,994	908,704	950,000	986,238	8.5%
4. Capital Outlay	0	0	0	0	0.0%
<b>COUNTY JAIL</b>	<b>7,086,553</b>	<b>7,404,726</b>	<b>7,418,000</b>	<b>7,894,786</b>	<b>6.6%</b>
<b>423611 F.I.T.S.</b>					
1. Personal Services	225,702	271,312	260,000	283,634	4.5%
2. Other Services	6,385	13,950	8,000	13,950	0.0%
3. Materials & Supplies	20,038	34,600	22,000	35,000	1.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>F.I.T.S.</b>	<b>252,125</b>	<b>319,862</b>	<b>290,000</b>	<b>332,584</b>	<b>4.0%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4200 Public Safety

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4236 Adult Probation</b>					
1. Personal Services	1,761,140	1,813,377	1,770,000	1,906,851	5.2%
2. Other Services	691,536	397,942	340,000	396,593	-0.3%
3. Materials & Supplies	40,357	46,000	40,000	46,000	0.0%
4. Capital Outlay	1,602	0	0	0	0.0%
<b>ADULT PROBATION</b>	<b>2,494,635</b>	<b>2,257,319</b>	<b>2,150,000</b>	<b>2,349,444</b>	<b>4.1%</b>
<b>4237 Juvenile Probation</b>					
1. Personal Services	1,747,722	2,441,318	2,330,000	2,465,744	1.0%
2. Other Services	4,561,886	4,851,400	4,700,000	4,878,800	0.6%
3. Materials & Supplies	255,668	223,400	150,000	229,600	2.8%
4. Capital Outlay	0	0	0	25,000	0.0%
<b>JUVENILE PROBATION</b>	<b>6,565,276</b>	<b>7,516,118</b>	<b>7,180,000</b>	<b>7,599,144</b>	<b>1.1%</b>
<b>4238 Community Services</b>					
1. Personal Services	194,865	215,954	180,000	197,527	-8.5%
2. Other Services	3,685	9,900	5,000	9,900	0.0%
3. Materials & Supplies	8,454	16,850	15,000	16,850	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>COMMUNITY SERVICES</b>	<b>207,004</b>	<b>242,704</b>	<b>200,000</b>	<b>224,277</b>	<b>-7.6%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4200 Public Safety

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>42991 West Nile Program</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	0	0	0	0	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>WEST NILE PROGRAM</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>42361 Booking Center</b>					
1. Personal Services	133,578	136,303	138,000	148,777	9.2%
2. Other Services	45,069	12,200	13,000	15,900	30.3%
3. Materials & Supplies	20,854	12,300	10,000	11,800	-4.1%
4. Capital Outlay	0	0	0	0	0.0%
<b>BOOKING CENTER</b>	<b>199,501</b>	<b>160,803</b>	<b>161,000</b>	<b>176,477</b>	<b>0.0%</b>
<b>Total Public Safety</b>					
1. Personal Services	9,556,685	10,633,636	10,461,000	11,128,774	4.7%
2. Other Services	6,037,028	6,057,628	5,782,000	6,129,950	1.2%
3. Materials & Supplies	1,240,365	1,241,854	1,187,000	1,325,488	6.7%
4. Capital Outlay	1,602	0	0	25,000	0.0%
<b>PUBLIC SAFETY</b>	<b>16,835,680</b>	<b>17,933,118</b>	<b>17,430,000</b>	<b>18,609,212</b>	<b>3.8%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4400 Human Services

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4402 Human Services General Supervision</b>					
1. Personal Services	132,688	140,542	138,200	144,753	3.0%
2. Other Services	1,649	1,600	1,500	1,500	-6.3%
3. Materials & Supplies	283	1,300	500	1,400	7.7%
4. Capital Outlay	0	0	0	0	0.0%
<b>GENERAL SUPERVISION</b>	<b>134,620</b>	<b>143,442</b>	<b>140,200</b>	<b>147,653</b>	<b>2.9%</b>
<b>4411 Aging Services</b>					
1. Personal Services	1,565,356	1,785,858	1,600,000	1,788,877	0.2%
2. Other Services	142,865	149,000	154,000	139,600	-6.3%
3. Materials & Supplies	112,959	77,000	80,000	73,800	-4.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>AGING SERVICES</b>	<b>1,821,180</b>	<b>2,011,858</b>	<b>1,834,000</b>	<b>2,002,277</b>	<b>-0.5%</b>
<b>4421 Children &amp; Youth Program</b>					
1. Personal Services	5,053,920	6,390,229	5,000,000	6,794,075	6.3%
2. Other Services	11,316,998	13,585,203	13,000,000	13,647,800	0.5%
3. Materials & Supplies	115,308	170,500	100,000	171,000	0.3%
4. Capital Outlay	45,170	105,000	100,000	115,000	9.5%
<b>CHILDREN &amp; YOUTH</b>	<b>16,531,396</b>	<b>20,250,932</b>	<b>18,200,000</b>	<b>20,727,875</b>	<b>2.4%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4400 Human Services

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4451 Emergency Services</b>					
1. Personal Services	263,203	280,655	280,000	292,780	4.3%
2. Other Services	34,590	19,796	40,000	19,796	0.0%
3. Materials & Supplies	12,749	40,000	15,000	40,000	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>EMERGENCY SERVICES</b>	<b>310,542</b>	<b>340,451</b>	<b>335,000</b>	<b>352,576</b>	<b>3.6%</b>
<b>4491 Military Affairs</b>					
1. Personal Services	105,492	109,631	111,000	95,741	-12.7%
2. Other Services	47,908	70,800	60,000	70,800	0.0%
3. Materials & Supplies	33,602	33,100	35,000	33,100	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>MILITARY AFFAIRS</b>	<b>187,002</b>	<b>213,531</b>	<b>206,000</b>	<b>199,641</b>	<b>-6.5%</b>
<b>Total Human Services</b>					
1. Personal Services	7,120,659	8,706,915	7,129,200	9,116,226	4.7%
2. Other Services	11,544,010	13,826,399	13,255,500	13,879,496	0.4%
3. Materials & Supplies	274,901	321,900	230,500	319,300	-0.8%
4. Capital Outlay	45,170	105,000	100,000	115,000	9.5%
<b>HUMAN SERVICES</b>	<b>18,984,740</b>	<b>22,960,214</b>	<b>20,715,200</b>	<b>23,430,022</b>	<b>2.0%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4500 Culture and Recreation

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4551 Washington County Transportation</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	0	45,000	45,000	73,325	62.9%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>WASHINGTON RIDES</b>	<b>0</b>	<b>45,000</b>	<b>45,000</b>	<b>73,325</b>	<b>62.9%</b>
<b>4560 Libraries</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	190,044	190,044	190,044	200,044	5.3%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>LIBRARIES</b>	<b>190,044</b>	<b>190,044</b>	<b>190,044</b>	<b>200,044</b>	<b>5.3%</b>
<b>4575 Mid Mon Valley Transit</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	15,299	0	15,299	0	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>MID MON VALLEY TRANSIT</b>	<b>15,299</b>	<b>0</b>	<b>15,299</b>	<b>0</b>	<b>#N/A</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
 4500 Culture and Recreation

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>Total Culture and Recreation</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	205,343	235,044	250,343	273,369	16.3%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>CULTURE AND RECREATION</b>	<b>205,343</b>	<b>235,044</b>	<b>250,343</b>	<b>273,369</b>	<b>16.3%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4600 Conservation and Development

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4611 Soil Conservation</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	113,644	113,644	113,644	113,644	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>SOIL CONSERVATION</b>	<b>113,644</b>	<b>113,644</b>	<b>113,644</b>	<b>113,644</b>	<b>0.0%</b>
<b>4652 Regional Development</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	0	10,000	10,000	10,000	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>REGIONAL DEVELOPMENT</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>
<b>4654 Economic Development</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	70,000	70,000	70,000	70,000	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>ECONOMIC DEVELOPMENT</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0.0%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4600 Conservation and Development

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4671 Agricultural Extension</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	139,394	139,394	139,394	149,500	7.2%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>AGRICULTURAL EXTENSION</b>	<b>139,394</b>	<b>139,394</b>	<b>139,394</b>	<b>149,500</b>	<b>7.2%</b>
<b>Total Conservation and Development</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	323,038	333,038	333,038	343,144	3.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>CONSERVATION</b>	<b>323,038</b>	<b>333,038</b>	<b>333,038</b>	<b>343,144</b>	<b>3.0%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4800 Miscellaneous

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4835 Retirement</b>					
1. Personal Services	7,313,693	5,760,903	7,530,594	6,000,000	4.2%
2. Other Services	0	0	0	0	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>RETIREMENT</b>	<b>7,313,693</b>	<b>5,760,903</b>	<b>7,530,594</b>	<b>6,000,000</b>	<b>4.2%</b>
<b>4840 Workers' Compensation</b>					
1. Personal Services	480,746	600,000	550,000	600,000	0.0%
<b>4850 Unemployment Compensation</b>					
1. Personal Services	29,070	65,000	40,000	50,000	-23.1%

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4800 Miscellaneous

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4870 Insurance Premiums</b>					
2. Other Services					
A. Property/Liability	710,691	690,000	690,000	750,000	8.7%
B. Excess Umbrella	0	0	0	0	0.0%
C. Auto/Liability	0	0	0	0	0.0%
D. Liability-Public Officials	0	75,000	70,000	70,000	-6.7%
<b>INSURANCE PREMIUMS</b>	<b>710,691</b>	<b>765,000</b>	<b>760,000</b>	<b>820,000</b>	<b>7.2%</b>
<b>4880 Other Miscellaneous</b>					
1. Personal Services	(31,954)	6,500	40,000	60,000	823.1%
2. Other Services	2,736,365	2,402,270	2,300,000	2,454,270	2.2%
3. Materials & Supplies	8,397	11,000	6,000	15,000	36.4%
4. Capital Outlay	0	0	0	0	0.0%
<b>OTHER MISCELLANEOUS</b>	<b>2,712,808</b>	<b>2,419,770</b>	<b>2,346,000</b>	<b>2,529,270</b>	<b>4.5%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4800 Miscellaneous

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>Total Miscellaneous Expenses</b>					
1. Personal Services	7,791,555	6,432,403	8,160,594	6,710,000	4.3%
2. Other Services	3,447,056	3,167,270	3,060,000	3,274,270	3.4%
3. Materials & Supplies	8,397	11,000	6,000	15,000	36.4%
4. Capital Outlay	0	0	0	0	0.0%
<b>MISCELLANEOUS EXPENSES</b>	<b>11,247,008</b>	<b>9,610,673</b>	<b>11,226,594</b>	<b>9,999,270</b>	<b>4.0%</b>

**Total Governmental Expenses**

1. Personal Services	42,369,200	45,481,721	44,768,294	47,285,477	4.0%
2. Other Services	25,848,520	28,545,753	27,180,981	28,973,407	1.5%
3. Materials & Supplies	2,450,831	2,631,570	2,424,500	2,767,731	5.2%
4. Capital Outlay	131,244	105,000	180,000	140,000	33.3%
<b>GOVERNMENTAL EXPENSES</b>	<b>70,799,795</b>	<b>76,764,044</b>	<b>74,553,775</b>	<b>79,166,615</b>	<b>3.1%</b>

**GENERAL FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4900 Other Financing Uses

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4920 Interfund Operating Transfers</b>					
49011 To Debt Service	0	0	0	0	0.0%
4922 To Health Center	0	500,000	1,500,000	1,500,000	
4924 To Domestic Relations	670,025	900,000	900,000	1,000,000	11.1%
4925 To Capital Expenditure	4,670,825	2,400,000	2,400,000	1,900,000	-20.8%
4926 To Airport Operating	100,000	100,000	100,000	100,000	0.0%
4927 To BHDS Fund	400,000	400,000	400,000	400,000	0.0%
4928 To 911 Fund	700,000	800,000	800,000	800,000	0.0%
4929 To Liquid Fuels	0	0	0	0	0.0%
4930 To Hazardous Materials	0	0	0	0	0.0%
<b>INTERFUND TRANSFERS</b>	<b>6,540,850</b>	<b>5,100,000</b>	<b>6,100,000</b>	<b>5,700,000</b>	<b>11.8%</b>
<b>4940 Refunds of Prior Years' Revenues</b>					
4941 Real Estate Tax Refunds	208,535	200,000	180,000	200,000	0.0%
4942 Other Refunds	0	0	0	0	0.0%
<b>REFUNDS-PRIOR YEARS</b>	<b>208,535</b>	<b>200,000</b>	<b>180,000</b>	<b>200,000</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>6,749,385</b>	<b>5,300,000</b>	<b>6,280,000</b>	<b>5,900,000</b>	<b>11.3%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>77,549,180</b>	<b>82,064,044</b>	<b>80,833,775</b>	<b>85,066,615</b>	<b>3.7%</b>

**LIQUID FUELS TAX FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
**3300 Intergovernmental Revenues**

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3310 Federal</b>					
3311 Federal Reimbursement	46,494	35,000	25,000	17,000	-51.4%
3312 Construction Reimbursement	0	0	0	0	0.0%
<b>TOTAL FEDERAL REVENUES</b>	<b>46,494</b>	<b>35,000</b>	<b>25,000</b>	<b>17,000</b>	<b>-51.4%</b>
<b>3320 State</b>					
3322 Construction Reimbursement	1,290,231	1,800,000	1,350,000	1,545,000	-14.2%
3324 Local Share Award	0	0		100,000	
3324 State Grants	578,369	730,000	700,000	610,000	-16.4%
<b>TOTAL STATE REVENUES</b>	<b>1,868,600</b>	<b>2,530,000</b>	<b>2,050,000</b>	<b>2,255,000</b>	<b>-10.9%</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,915,094</b>	<b>2,565,000</b>	<b>2,075,000</b>	<b>2,272,000</b>	<b>-11.4%</b>

**LIQUID FUELS TAX FUND**  
**REVENUES AND OTHER FINANCING SOURCES**  
3600 Miscellaneous Revenues

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3610 Interest</b>	801	850	800	800	-5.9%
<b>3690 Other Miscellaneous</b>	158,807	0	0	0	0.0%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>159,608</b>	<b>850</b>	<b>800</b>	<b>800</b>	<b>-5.9%</b>
<b>TOTAL REVENUES</b>	<b>2,074,702</b>	<b>2,565,850</b>	<b>2,075,800</b>	<b>2,272,800</b>	<b>-11.4%</b>
<b>3900 Other Financing Sources</b>					
<b>3920 Interfund Operating Transfers</b>					
3921 From General Fund	0	0	0	0	0.0%
<b>3990 Revenues of Prior Years</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,074,702</b>	<b>2,565,850</b>	<b>2,075,800</b>	<b>2,272,800</b>	<b>-11.4%</b>

**LIQUID FUELS TAX FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4300 Public Works

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4310 Highways and Bridges</b>					
<b>4312 Maintenance and Repair</b>					
1. Personal Services	501,434	543,187	460,000	386,241	-28.9%
2. Other Services	110,224	158,000	120,000	90,000	-43.0%
3. Materials & Supplies	28,580	54,000	45,000	50,000	-7.4%
4. Capital Outlay	325	0	0	0	0.0%
<b>TOTAL MAINTENANCE</b>	<b>640,563</b>	<b>755,187</b>	<b>625,000</b>	<b>526,241</b>	<b>-30.3%</b>
<b>4316 Act 44</b>					
1. Personal Services	0	0	0	92,244	0.0%
2. Other Services	20,869	0	80,000	10,000	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL RECONSTRUCTION</b>	<b>20,869</b>	<b>0</b>	<b>80,000</b>	<b>102,244</b>	<b>0.0%</b>
<b>4315 New Construction of Highways and Bridges</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	1,388,358	1,990,000	1,350,000	1,545,000	-22.4%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL NEW CONSTRUCTION</b>	<b>1,388,358</b>	<b>1,990,000</b>	<b>1,350,000</b>	<b>1,545,000</b>	<b>-22.4%</b>

**LIQUID FUELS TAX FUND**  
**EXPENDITURES AND OTHER FINANCING USES**  
4300 Public Works

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>Total Public Works</b>					
1. Personal Services	501,434	543,187	460,000	478,485	-11.9%
2. Other Services	1,519,451	2,148,000	1,550,000	1,645,000	-23.4%
3. Materials & Supplies	28,580	54,000	45,000	50,000	-7.4%
4. Capital Outlay	325	0	0	0	0.0%
<b>TOTAL PUBLIC WORKS</b>	<b>2,049,790</b>	<b>2,745,187</b>	<b>2,055,000</b>	<b>2,173,485</b>	<b>-20.8%</b>
<b>4810 Intergovernmental Expenditures</b>					
4811 Grants to Municipalities	0	0	0	0	0.0%
<b>TOTAL GOVERNMENTAL EXPENSES</b>	<b>2,049,790</b>	<b>2,745,187</b>	<b>2,055,000</b>	<b>2,173,485</b>	<b>-20.8%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>2,049,790</b>	<b>2,745,187</b>	<b>2,055,000</b>	<b>2,173,485</b>	<b>-20.8%</b>

## BUDGET SUMMARY OTHER SPECIAL REVENUE FUNDS

	Other Special Revenue Funds	Human Services Fund	Domestic Relations Fund	Hazardous Materials	BH/DS	Airport Operating
<b>ASSETS - January 1st</b>						
1100 Fund Equity	1,525,000	0	150,000	250,000	1,100,000	25,000
<b>3000 Revenues and Other Financing Sources</b>						
3100 Taxes (from Schedule C)	0					
3200 Licenses and Permits	0					
3300 Intergovernmental Revenues	31,552,453	18,470,951	2,020,000	61,865	10,899,637	100,000
3400 Charges for Services (Departmental Charges)	1,338,209		415,000	82,875	840,334	
3500 Fines and Forfeits	0					
3600 Miscellaneous Revenues	43,790	5,771	26,000	319	11,700	
3900 Other Financing Sources	1,405,103		1,000,000	5,103	400,000	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>34,339,555</b>	<b>18,476,722</b>	<b>3,461,000</b>	<b>150,162</b>	<b>12,151,671</b>	<b>100,000</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>35,864,555</b>	<b>18,476,722</b>	<b>3,611,000</b>	<b>400,162</b>	<b>13,251,671</b>	<b>125,000</b>
<b>4000 Expenditures and Other Financing Uses</b>						
4100 General Government-All Other	0					
4180 General Government-Judicial	3,579,767		3,579,767			
4200 Public Safety	149,059			149,059		
4300 Public Works	0					
4400 Human Services	30,589,290	18,476,722			12,012,568	100,000
4500 Culture and Recreation	0					
4600 Conservation and Development	0					
4700 Debt Service (Schedule B)	0					
4800 Miscellaneous Expenditures	0					
4900 Other Financing Uses	0					
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>34,318,116</b>	<b>18,476,722</b>	<b>3,579,767</b>	<b>149,059</b>	<b>12,012,568</b>	<b>100,000</b>
<b>ASSETS - December 31st</b>						
1100 Fund Equity	1,546,439	0	31,233	251,103	1,239,103	25,000

# HUMAN SERVICES REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
<b>3320 State and Federal</b>					
<b>3321 Operating Grants</b>					
1. Children and Youth					
a. CCIS Day Care	11,787,411	12,921,357	7,856,489	13,659,275	5.7%
2. Transportation					
a. Medical Assistance					
Transportation Program	2,028,424	2,342,280	3,453,587	2,191,404	-6.4%
3. Other					
a. Human Services Development					
Fund Program	188,949	219,003	450,000	219,003	0.0%
b. Aging-Challenge Fund	0	0	0	14,000	0.0%
c. State Food Purchase Program	237,694	211,600	260,456	211,600	0.0%
d. Temporary Emergency					
Food Assistance Program	10,769	8,000	16,000	6,000	-25.0%
e. Emergency Food					
Assistance Development	0	18,400	16,028	18,400	0.0%
f. Emergency Shelter - DPW	79,135	110,607	121,471	110,607	0.0%
g. Bridge Housing	28,061	20,072	27,994	20,072	0.0%
h. Emergency Shelter - HUD	91,156	268,199	180,000	286,174	6.7%
i. Rental Assistance	52,200	50,500	90,000	100,500	99.0%
j. Case Management	153,511	43,332	56,576	43,332	0.0%
k. HUD - SNAPS #20	676,071	669,365	0	803,210	20.0%
l. HUD - SNAPS #21	21,465	0	45,000	535,474	0.0%
m. DCED - Emergency Shelter Program	0	0	20,000	107,900	0.0%
n. HUD - SNAPS #12	0	715,500	0	0	-100.0%
o. HUD - SNAPS #15	78,014	92,400	12,530	144,000	55.8%
p. HUD - DCED - SPLAS	170,891	249,000	19,660	0	-100.0%
q. HUD - SNAPS #16	26,373	0	600,000	0	0.0%
r. HUD - SNAPS #18	701,556	56,983	350,000	0	-100.0%
<b>TOTAL GRANTS</b>	<b>16,331,680</b>	<b>17,996,598</b>	<b>13,575,791</b>	<b>18,470,951</b>	<b>2.6%</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>16,331,680</b>	<b>17,996,598</b>	<b>13,575,791</b>	<b>18,470,951</b>	<b>2.6%</b>

## HUMAN SERVICES REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3600 Miscellaneous Revenues</b>					
<b>3610 Interest Earnings</b>					
<b>3611 Certificates of Deposit</b>					
1. CCIS Day Care	2,735	2,700	2,000	2,300	-14.8%
2. Children & Youth Community Service	4 0	5	15	4	-20.0%
3. Aging Challenge	49	50	75	35	-30.0%
5. Medical Assistance Transportation Grant	1,138	1,000	3,000	1,300	30.0%
7. HSDF Program	1,598	175	700	2,000	1042.9%
8. Temporary Emergency Food Assistance	0	0	0	0	0.0%
9. Emergency Food Assistance	0	0	0	0	0.0%
10. Emergency Shelter - DPW	46	50	75	20	-60.0%
11. Bridge Housing	10	10	75	12	20.0%
13. Rental Assistance	47	50	50	25	-50.0%
14. Case Management	87	50	40	75	50.0%
15. Estate Donation	0	0	0	0	0.0%
19. Flood Relief	0	0	0	0	0.0%
20. Shelter + Care I Client	0	0	0	0	0.0%
21. Shelter + Care II Client	0	0	0	0	0.0%
<b>TOTAL INTEREST EARNINGS</b>	<b>5,714</b>	<b>4,090</b>	<b>6,030</b>	<b>5,771</b>	<b>41.1%</b>
<b>3690 Other Miscellaneous Revenues</b>					
<b>TOTAL OTHER MISCELLANEOUS</b>	<b>16,305</b>	<b>12,000</b>	<b>4,500</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>22,019</b>	<b>16,090</b>	<b>10,530</b>	<b>5,771</b>	<b>-64.1%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>16,353,699</b>	<b>18,012,688</b>	<b>13,586,321</b>	<b>18,476,722</b>	<b>2.6%</b>

## HUMAN SERVICES EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4420 Children &amp; Youth</b>					
<b>4422 C.C.I.S.</b>					
1. Personal Services	746,401	874,611	558,936	896,440	2.5%
2. Other Services	11,111,998	12,021,114	7,270,553	12,718,979	5.8%
3. Materials & Supplies	13,708	45,251	15,000	46,156	2.0%
4. Capital Outlay	2,312	0	12,000	0	0.0%
<b>TOTAL C.C.I.S.</b>	<b>11,874,419</b>	<b>12,940,976</b>	<b>7,856,489</b>	<b>13,661,575</b>	<b>5.6%</b>
<b>4424 C.C.R.D.</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	0	0	0	0	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL C.C.R.D.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>4480 Transportation</b>					
4482 Medical Assistance	2,182,878	2,342,280	3,446,635	2,192,708	-6.4%
<b>TOTAL TRANSPORTATION</b>	<b>2,182,878</b>	<b>2,342,280</b>	<b>3,446,635</b>	<b>2,192,708</b>	<b>-6.4%</b>

## HUMAN SERVICES EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4490 Other</b>					
<b>4491 Human Services Development Fund</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	211,627	219,003	560,178	221,003	0.9%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL HUMAN SERVICES DEVELOPMENT FUND</b>	<b>211,627</b>	<b>219,003</b>	<b>560,178</b>	<b>221,003</b>	<b>0.9%</b>
4486 State Food Program	230,822	211,600	260,456	211,600	0.0%
44861 Emergency Food Assistance	6,871	18,400	16,028	18,400	0.0%
4493 Temporary Emergency Food	10,769	8,000	24,000	6,000	-25.0%
4494 Emergency Shelter - DPW	124,367	110,607	126,162	110,627	0.0%
4495 Bridge Housing	19,348	20,072	28,462	20,084	0.1%
4496 Emergency Shelter - HUD	159,566	268,199	195,875	286,174	6.7%
449651 Prescription Assistance - HUD	0	0	20,000	0	0.0%
44968 HUD- SNAPS #20	26,373	715,500	0	803,210	12.3%
44969 HUD - SNAPS #17	23,643	0	45,000	0	0.0%
449631 ESG - DCED - SPLAS	111,909	249,000	19,660	107,900	-56.7%
449684 HUD - SNAPS #21	654,629	669,365	356,000	535,474	-20.0%
449691 HUD - SNAPS #15	78,014	92,400	12,529	144,000	55.8%
4497 Rental Assistance Program	68,687	50,500	87,662	100,525	99.1%
4498 HPRP-HUD	0	0	0	0	0.0%
449632 HPRP-DCED-SPLAS	0	0	0	0	0.0%
4499 Case Management	22,820	43,332	36,183	43,407	0.2%
449692 HUD - SNAPS #18	708,859	56,983	250,000	0	-100.0%
44992 Donation From Estate	0	0	0	0	0.0%
4487 Aging-Challenge Fund	15,270	12,000	11,000	14,035	17.0%
<b>TOTAL OTHER</b>	<b>2,261,947</b>	<b>2,525,958</b>	<b>1,489,017</b>	<b>2,401,436</b>	<b>-4.9%</b>
<b>TOTAL HUMAN SERVICES</b>	<b>16,530,871</b>	<b>18,028,217</b>	<b>13,352,319</b>	<b>18,476,722</b>	<b>2.5%</b>

## HUMAN SERVICES EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4900 Other Financing Uses</b>					
<b>4920 Interfund Operating Transfers</b>					
4921 From HSDF					
a. To Children & Youth	0	0	0	0	0.0%
b. To Aging Services	0	0	0	0	0.0%
c. To Adult Day Care	0	0	0	0	0.0%
d. To MH/MR	0	0	0	0	0.0%
<b>TOTAL FROM HSDF</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>16,530,871</b>	<b>18,028,217</b>	<b>13,352,319</b>	<b>18,476,722</b>	<b>2.5%</b>

## DOMESTIC RELATIONS FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
<b>3320 Grants</b>					
<b>3321 Operating Grants</b>					
1. Title IV-D	1,781,885	1,900,000	1,925,000	2,000,000	5.3%
2. State	81,890	20,000	20,000	20,000	0.0%
<b>TOTAL GRANTS</b>	<b>1,863,775</b>	<b>1,920,000</b>	<b>1,945,000</b>	<b>2,020,000</b>	<b>5.2%</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,863,775</b>	<b>1,920,000</b>	<b>1,945,000</b>	<b>2,020,000</b>	<b>5.2%</b>
<b>3400 Charges for Services</b>					
<b>3420 General Government-Judicial</b>					
3421 Incentive Payments	192,314	280,000	275,000	280,000	0.0%
3422 Payments from Other States	0	0	0	0	0.0%
3423 Fees	96,913	150,500	140,000	135,000	-10.3%
3424 Miscellaneous	0	0	0	0	0.0%
<b>TOTAL JUDICIAL</b>	<b>289,227</b>	<b>430,500</b>	<b>415,000</b>	<b>415,000</b>	<b>-3.6%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>289,227</b>	<b>430,500</b>	<b>415,000</b>	<b>415,000</b>	<b>-3.6%</b>

## DOMESTIC RELATIONS FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3600 Miscellaneous Revenues</b>					
<b>TOTAL MISCELLANEOUS REVENUES</b>	28,793	25,200	20,000	26,000	3.2%
<b>TOTAL REVENUES</b>	2,181,795	2,375,700	2,380,000	2,461,000	3.6%
<b>3900 Other Financing Sources</b>					
<b>3920 Interfund Operating Transfers</b>					
3921 From General Fund	670,025	900,000	900,000	1,000,000	11.1%
<b>TOTAL OTHER FINANCING SOURCES</b>	670,025	900,000	900,000	1,000,000	11.1%
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	2,851,820	3,275,700	3,280,000	3,461,000	5.7%

## DOMESTIC RELATIONS FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4100 General Government-Judicial</b>					
<b>4187 Domestic Relations</b>					
1. Personal Services	2,369,158	2,526,994	2,395,000	2,724,520	7.8%
2. Other Services	665,375	810,335	760,000	803,747	-0.8%
3. Materials & Supplies	28,060	50,500	45,000	51,500	2.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL DOMESTIC RELATIONS</b>	<b>3,062,593</b>	<b>3,387,829</b>	<b>3,200,000</b>	<b>3,579,767</b>	<b>5.7%</b>
<b>TOTAL JUDICIAL</b>	<b>3,062,593</b>	<b>3,387,829</b>	<b>3,200,000</b>	<b>3,579,767</b>	<b>5.7%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,062,593</b>	<b>3,387,829</b>	<b>3,200,000</b>	<b>3,579,767</b>	<b>5.7%</b>

## HAZARDOUS MATERIALS FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
3320 State Operating Grants	17,210	40,710	35,000	34,933	-14.2%
3320 Federal Grants	93,524	26,614	20,000	26,932	1.2%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>110,734</b>	<b>67,324</b>	<b>55,000</b>	<b>61,865</b>	<b>-8.1%</b>
<b>3400 Charges for Services</b>					
3422 Fees	82,875	77,176	120,000	82,875	7.4%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>82,875</b>	<b>77,176</b>	<b>120,000</b>	<b>82,875</b>	<b>7.4%</b>
<b>3600 Miscellaneous Revenues</b>					
3611 Interest	319	300	300	319	6.3%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>319</b>	<b>300</b>	<b>300</b>	<b>319</b>	<b>6.3%</b>
<b>TOTAL REVENUES</b>	<b>193,928</b>	<b>144,800</b>	<b>175,300</b>	<b>145,059</b>	<b>0.2%</b>
<b>3900 Other Financing Sources</b>					
3921 Reimbursed Expenses	5,103	0	2,000	5,103	#N/A
38810 Donation	45,700	0	0	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>50,803</b>	<b>0</b>	<b>2,000</b>	<b>5,103</b>	<b>#N/A</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>244,731</b>	<b>144,800</b>	<b>177,300</b>	<b>150,162</b>	<b>3.7%</b>

## HAZARDOUS MATERIALS FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4200 Public Safety</b>					
<b>42961 Hazardous Materials</b>					
1. Personal Services	64,499	60,257	70,000	74,059	22.9%
2. Other Services	55,003	23,000	19,600	23,000	0.0%
3. Materials and Supplies	25,316	35,000	31,000	35,000	0.0%
4. Capital Outlay	326	17,000	0	17,000	0.0%
<b>TOTAL HAZARDOUS MATERIALS</b>	<b>145,144</b>	<b>135,257</b>	<b>120,600</b>	<b>149,059</b>	<b>10.2%</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>145,144</b>	<b>135,257</b>	<b>120,600</b>	<b>149,059</b>	<b>10.2%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>145,144</b>	<b>135,257</b>	<b>120,600</b>	<b>149,059</b>	<b>10.2%</b>

## BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
3320 State and Federal	10,840,161	10,543,263	10,450,000	10,899,637	3.4%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>10,840,161</b>	<b>10,543,263</b>	<b>10,450,000</b>	<b>10,899,637</b>	<b>3.4%</b>
<b>3400 Charges for Services</b>					
3422 Fees	1,163,524	983,600	960,000	840,334	-14.6%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,163,524</b>	<b>983,600</b>	<b>960,000</b>	<b>840,334</b>	<b>-14.6%</b>
<b>3800 Interest Earnings</b>					
3811 Certificates of Deposit	380	11,200	40,000	11,700	4.5%
<b>TOTAL INTEREST EARNINGS</b>	<b>380</b>	<b>11,200</b>	<b>40,000</b>	<b>11,700</b>	<b>4.5%</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>380</b>	<b>11,200</b>	<b>40,000</b>	<b>11,700</b>	<b>4.5%</b>
<b>TOTAL REVENUES</b>	<b>12,004,065</b>	<b>11,538,063</b>	<b>11,450,000</b>	<b>11,751,671</b>	<b>1.9%</b>

## BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3900 Other Financing Sources</b>	21,557	0	0	0	
<b>3920 Interfund Operating Transfers</b>					
3922 Transfer from Human Services Fund	0	0	0	0	0.0%
39544 Transfer from General Fund	400,000	400,000	400,000	400,000	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>421,557</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>12,425,622</b>	<b>11,938,063</b>	<b>11,850,000</b>	<b>12,151,671</b>	<b>1.8%</b>

## BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 BH/DS</b>					
1. Personal Services	1,626,795	1,885,489	1,790,000	1,943,634	3.1%
2. Other Services	10,704,672	10,216,443	10,100,000	10,030,434	-1.8%
3. Materials and Supplies	16,701	19,500	16,500	18,500	-5.1%
4. Capital Outlay	<u>77,454</u>	<u>25,000</u>	<u>24,000</u>	<u>20,000</u>	<u>-20.0%</u>
<b>TOTAL BH/DS</b>	<b>12,425,622</b>	<b>12,146,432</b>	<b>11,930,500</b>	<b>12,012,568</b>	<b>-1.1%</b>
<b>TOTAL BH/DS</b>	<b>12,425,622</b>	<b>12,146,432</b>	<b>11,930,500</b>	<b>12,012,568</b>	<b>-1.1%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>12,425,622</b>	<b>12,146,432</b>	<b>11,930,500</b>	<b>12,012,568</b>	<b>-1.1%</b>

# AIRPORT OPERATING FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
<b>3310 State</b>					
3314 Shared Revenues	0	0	0	0	0.0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3400 Charges for Services</b>					
3451 Airport Operations	0	0	0		0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3600 Miscellaneous Revenues</b>					
3610 Interest Earnings	0	0	0	0	0.0%
3690 Other Income	0	0	0	0	0.0%
<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3900 Other Financing Sources</b>					
<b>3920 Interfund Operating Transfers</b>					
3921 From General Fund	100,000	100,000	100,000	100,000	0.0%
3990 Revenues of Prior Years	0	0	0	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>

## AIRPORT OPERATING FUND EXPENDITURES AND OTHER FINANCING SOURCES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4300 Public Works</b>					
<b>4330 Other Public Works</b>					
4331 Airport Operations					
1. Personal Services		0	0	0	0.0%
2. Other Services	100,000	100,000	100,000	100,000	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL AIRPORT OPERATIONS</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>TOTAL PUBLIC WORKS</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>4900 Other Financing Uses</b>					
<b>4920 Interfund Operating Transfers</b>					
4921 To General Fund	0	0	0	0	0.0%
4922 To Redevelopment Authority	0	0	0	0	0.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>

# BUDGET SUMMARY

## OTHER GOVERNMENTAL FUNDS

	Other Governmental Funds	Airport Construction Fund	WCHC- Funded Depreciation Account Fund	Debt Service Fund	Capital Expenditure Fund
<b>ASSETS - January 1st</b>					
1100 Fund Equity	24,410,000	30,000	150,000	730,000	23,500,000
<b>3000 Revenues and Other Financing Sources</b>					
3100 Taxes (from Schedule C)	3,207,549			3,207,549	
3200 Licenses and Permits	0				
3300 Intergovernmental Revenues	3,525,000	1,925,000	0		1,600,000
3400 Charges for Services (Departmental Charges)	0				
3500 Fines and Forfeits	0				
3600 Miscellaneous Revenues	9,808,454	0	500	420,004	9,387,950
3900 Other Financing Sources	2,150,000	50,000	200,000	0	1,900,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>18,691,003</b>	<b>1,975,000</b>	<b>200,500</b>	<b>3,627,553</b>	<b>12,887,950</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>43,101,003</b>	<b>2,005,000</b>	<b>350,500</b>	<b>4,357,553</b>	<b>36,387,950</b>
<b>4000 Expenditures and Other Financing Uses</b>					
4100 General Government-All Other	1,213,350				1,213,350
4180 General Government-Judicial	230,000				230,000
4200 Public Safety	120,000				120,000
4300 Public Works	2,000,000	1,975,000			25,000
4400 Human Services	220,000		200,000		20,000
4500 Culture and Recreation	2,020,000				2,020,000
4600 Conservation and Development	20,000				20,000
4700 Debt Service (Schedule B)	3,921,696			3,921,696	
4800 Miscellaneous Expenditures	7,600,000				7,600,000
4900 Other Financing Uses	50,000		0		50,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>17,395,046</b>	<b>1,975,000</b>	<b>200,000</b>	<b>3,921,696</b>	<b>11,298,350</b>
<b>ASSETS - December 31st</b>					
1100 Fund Equity	25,705,957	30,000	150,500	435,857	25,089,600

# AIRPORT CONSTRUCTION FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
3310 Federal	92,041	125,000	900,000	950,000	660.0%
3320 State	879,996	75,000	925,000	975,000	1200.0%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>972,037</b>	<b>200,000</b>	<b>1,825,000</b>	<b>1,925,000</b>	<b>862.5%</b>
<b>3600 Miscellaneous Revenues</b>					
3610 Interest	0	0	0	0	0.0%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>972,037</b>	<b>200,000</b>	<b>1,825,000</b>	<b>1,925,000</b>	<b>862.5%</b>
<b>3900 Other Financing Sources</b>					
<b>3920 Interfund Transfers</b>					
3921 From General Fund	0	0	0	0	0.0%
3922 From Capital Expenditure Fund	27,859	40,000	40,000	50,000	25.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>27,859</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>25.0%</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>27,859</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>	<b>25.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>999,896</b>	<b>240,000</b>	<b>1,865,000</b>	<b>1,975,000</b>	<b>722.9%</b>

# AIRPORT CONSTRUCTION FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4300 Public Works</b>					
<b>4330 Other Public Works</b>					
4331 Airport	999,896	240,000	1,450,000	1,975,000	722.9%
<b>TOTAL PUBLIC WORKS</b>	<b>999,896</b>	<b>240,000</b>	<b>1,450,000</b>	<b>1,975,000</b>	<b>722.9%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>999,896</b>	<b>240,000</b>	<b>1,450,000</b>	<b>1,975,000</b>	<b>722.9%</b>

## WCHC-FUNDED DEPRECIATION REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
3320 State and Federal	21,171	0	0	0	0.0%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>21,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3600 Miscellaneous Revenues</b>					
3610 Interest	310	0	0	500	#N/A
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>310</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>#N/A</b>
<b>TOTAL REVENUES</b>	<b>21,481</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>#N/A</b>
<b>3900 Other Financing Sources</b>					
<b>3920 Interfund Operating Transfers</b>					
39513 From Capital	323,436		0		0.0%
3922 From Health Center Fund	400,000	400,000	450,000	200,000	-50.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>723,436</b>	<b>400,000</b>	<b>450,000</b>	<b>200,000</b>	<b>-50.0%</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>723,436</b>	<b>400,000</b>	<b>450,000</b>	<b>200,000</b>	<b>-50.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>744,917</b>	<b>400,000</b>	<b>450,000</b>	<b>200,500</b>	<b>-49.9%</b>

## WCHC-FUNDED DEPRECIATION EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4460 Institutional Care</b>					
4462 Health Center	739,001	400,000	330,000	200,000	-50.0%
<b>TOTAL HUMAN SERVICES</b>	<b>739,001</b>	<b>400,000</b>	<b>330,000</b>	<b>200,000</b>	<b>-50.0%</b>
<b>4900 Other Financing Uses</b>					
<b>4920 Interfund Operating Transfers</b>					
4921 To General Fund	0	0	0	0	0.0%
4922 To Debt Service Fund	0	0	0	0	0.0%
4923 To Health Center Fund	0	0	0	0	0.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>4930 Debt Service</b>					
4931 Debt Service Payment	0	0	225,000	0	0.0%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>739,001</b>	<b>400,000</b>	<b>555,000</b>	<b>200,000</b>	<b>-50.0%</b>

## DEBT SERVICE FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3100 Taxes</b>					
<b>3110 Real Estate Taxes</b>					
3111 Current Year's Levy-Net	1,917,946	3,111,388	3,100,000	3,197,549	2.8%
3112 Prior Year's Levy-Net	<u>12,623</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0.0%</u>
<b>TOTAL REAL ESTATE TAXES</b>	<b>1,930,569</b>	<b>3,121,388</b>	<b>3,110,000</b>	<b>3,207,549</b>	<b>2.8%</b>
<b>3130 Personal Property Taxes</b>					
3131 Current Year's Levy-Net	0	0	0	0	0.0%
3132 Prior Year's Levy-Net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<b>TOTAL PERSONAL PROPERTY TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>3190 Penalties and Interest on Delinquent Taxes</b>					
3191 Real Estate	0	0	0	0	0.0%
3193 Personal Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<b>TOTAL PENALTIES AND INTEREST ON DELINQUENT TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL TAXES</b>	<b>1,930,569</b>	<b>3,121,388</b>	<b>3,110,000</b>	<b>3,207,549</b>	<b>2.8%</b>

## DEBT SERVICE FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3600 Miscellaneous Revenues</b>					
3610 Interest Earnings	588	5,000	4,700	5,000	0.0%
3620 Rent	400,283	397,374	398,000	400,004	0.7%
3847 Miscellaneous Revenue	0	0	0	0	0.0%
3640 Loan Payments - 2007 B	19,361	0	16,000	15,000	0.0%
3650 Tourism - Hotel Tax	75,000	0	75,000	0	0.0%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>495,232</b>	<b>402,374</b>	<b>493,700</b>	<b>420,004</b>	<b>4.4%</b>
<b>TOTAL REVENUES</b>	<b>2,425,801</b>	<b>3,523,762</b>	<b>3,603,700</b>	<b>3,627,553</b>	<b>2.9%</b>
<b>3900 Other Financing Sources</b>					
3910 Bond Proceeds	0	0	0	0	0.0%
<b>3920 Interfund Operating Transfers</b>					
3921 From Funded Depreciation	0	0	0	0	0.0%
3922 From Capital Expenditure Fund	0	0	0	0	0.0%
3923 From Health Center Fund	0	0	0	0	0.0%
3924 From General Fund	0	0	0	0	0.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,425,801</b>	<b>3,523,762</b>	<b>3,603,700</b>	<b>3,627,553</b>	<b>2.9%</b>

## DEBT SERVICE FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4700 Debt Service</b>					
<b>4710 Debt Principal</b>					
4718 G.O. Bonds-2012	1,465,000	760,000	760,000	260,000	-65.8%
4719 Lease Rental-1992	0	840,000	840,000	1,390,000	65.5%
4720 Lease Rental-1993	0	0	0	0	0.0%
4721 G.O. Bonds-1998	0	0	0	0	0.0%
4722 G.O. Bonds-2002	0	0	0	0	0.0%
4723 G.O. Bonds-2003	0	0	0	0	0.0%
4724 G.O. Bonds-2003 A	0	0	0	0	0.0%
4725 G.O. Bonds-2007 A	90,000	95,000	95,000	100,000	5.3%
4725 G.O. Bonds-2007 B	175,000	65,000	65,000	50,000	-23.1%
4726 G.O. Bonds-2013	290,000	255,000	255,000	585,000	129.4%
<b>TOTAL DEBT PRINCIPAL</b>	<b>2,020,000</b>	<b>2,015,000</b>	<b>2,015,000</b>	<b>2,385,000</b>	<b>18.4%</b>

## DEBT SERVICE FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4700 Debt Service</b>					
<b>4720 Debt and Tax Anticipation Note Interest</b>					
4734 G.O. Bonds-1998	0	0	0	0	0.0%
4734 G.O. Bonds-2002	0	0	0	0	0.0%
4734 G.O. Bonds-2003	0	0	0	0	0.0%
4734 G.O. Bonds-2003 A	0	0	0	0	0.0%
4734 G.O. Bonds-2007 A	535,655	532,055	532,055	528,255	-0.7%
4734 G.O. Bonds-2007 B	132,650	126,450	126,450	124,250	-1.7%
4734 G.O. Bonds-2007 C	0	0	0	0	0.0%
4734 G.O. Bonds-2012 A	29,519	10,796	10,796	0	-100.0%
4734 G.O. Bonds-2012 B	608,877	610,129	610,129	609,229	-0.1%
4734 G.O. Bonds-2013	236,984	268,062	268,062	262,962	
TOTAL DEBT AND TAX ANTICIPATION NOTE INTEREST	1,543,685	1,547,492	1,547,492	1,524,696	-1.5%
<b>4750 Fiscal Agent's Fee</b>	10,152	12,000	11,500	12,000	0.0%
<b>TOTAL DEBT SERVICE</b>	<b>3,573,837</b>	<b>3,574,492</b>	<b>3,573,992</b>	<b>3,921,696</b>	<b>9.7%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,573,837</b>	<b>3,574,492</b>	<b>3,573,992</b>	<b>3,921,696</b>	<b>9.7%</b>

# CAPITAL EXPENDITURE FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
3320 Federal	5,004	0	0	0	0.0%
3321 State	118,750	200,000	1,300,000	1,600,000	700.0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>123,754</b>	<b>200,000</b>	<b>1,300,000</b>	<b>1,600,000</b>	<b>700.0%</b>
<b>3600 Miscellaneous Revenues</b>					
3610 Interest	28,862	20,200	22,000	40,450	100.2%
3690 Other Miscellaneous (Includes Gas lease rev and Act 13 rev)	22,283,087	12,298,000	7,000,000	9,347,500	-24.0%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>22,311,949</b>	<b>12,318,200</b>	<b>7,022,000</b>	<b>9,387,950</b>	<b>-23.8%</b>
<b>TOTAL REVENUES</b>	<b>22,435,703</b>	<b>12,518,200</b>	<b>8,322,000</b>	<b>10,987,950</b>	<b>-12.2%</b>
<b>3900 Other Financing Sources</b>					
<b>3920 Interfund Operating Transfers</b>					
3921 From General Fund	4,670,825	2,400,000	2,200,000	1,900,000	-20.8%
3922 From Funded Depreciation	0	0	0	0	0.0%
3923 From Airport Operation	0	0	0	0	0.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>4,670,825</b>	<b>2,400,000</b>	<b>2,200,000</b>	<b>1,900,000</b>	<b>-20.8%</b>
<b>3930 Proceeds of General Long-Term Debt</b>					
3931 Bond Proceeds	0	0	0	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>4,670,825</b>	<b>2,400,000</b>	<b>2,200,000</b>	<b>1,900,000</b>	<b>-20.8%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>27,106,528</b>	<b>14,918,200</b>	<b>10,522,000</b>	<b>12,887,950</b>	<b>-13.6%</b>

## CAPITAL EXPENDITURE FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
4100 General Government	2,844,839	3,115,700	3,000,000	1,213,350	-61.1%
4180 Judicial	176,851	245,000	780,000	230,000	-6.1%
4200 Public Safety	227,101	130,000	280,000	120,000	-7.7%
4300 Public Works	100,000	25,000	20,000	25,000	0.0%
4400 Human Services	0	20,000	43,000	20,000	0.0%
4500 Culture and Recreation	3,229,148	1,775,000	1,760,000	2,020,000	13.8%
4600 Conservation and Development	2,936,760	20,000	125,000	20,000	0.0%
40351 Act 13 Impact Fees	1,407,102	6,250,000	4,800,000	7,600,000	21.6%
<b>TOTAL GOVERNMENTAL</b>	<b>10,921,801</b>	<b>11,580,700</b>	<b>10,808,000</b>	<b>11,248,350</b>	<b>-2.9%</b>
<b>4900 Other Financing Uses</b>					
<b>4920 Interfund Operating Transfers</b>					
4921 To Airport Construction Fund	0	40,000	35,000	50,000	25.0%
4922 To General Fund	0	0	0	0	0.0%
4923 To Debt Service Fund	0	0	0	0	0.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>0</b>	<b>40,000</b>	<b>35,000</b>	<b>50,000</b>	<b>25.0%</b>
<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>40,000</b>	<b>35,000</b>	<b>50,000</b>	<b>25.0%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>10,921,801</b>	<b>11,620,700</b>	<b>10,843,000</b>	<b>11,298,350</b>	<b>-2.8%</b>

# BUDGET SUMMARY PROPRIETARY FUNDS

	Proprietary Funds	Health Center Fund	Emergency Phone Fund	Health Choices Fund
<b>ASSETS - January 1st</b>				
1100 Fund Equity	<b>2,640,000</b>	<b>210,000</b>	<b>900,000</b>	<b>1,530,000</b>
<b>3000 Revenues and Other Financing Sources</b>				
3100 Taxes (from Schedule C)	0			
3200 Licenses and Permits	0			
3300 Intergovernmental Revenues	20,567,630	18,728,132	1,439,498	400,000
3400 Charges for Services (Departmental Charges)	11,294,657	10,205,732	1,088,925	
3500 Fines and Forfeits	0			
3600 Miscellaneous Revenues	30,200	2,000	28,200	
3900 Other Financing Sources	2,300,000	1,500,000	800,000	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>34,192,487</b>	<b>30,435,864</b>	<b>3,356,623</b>	<b>400,000</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>36,832,487</b>	<b>30,645,864</b>	<b>4,256,623</b>	<b>1,930,000</b>
<b>4000 Expenditures and Other Financing Uses</b>				
4100 General Government-All Other	0			
4180 General Government-Judicial	0			
4200 Public Safety	4,187,802		4,187,802	
4300 Public Works	0			
4400 Human Services	30,323,750	29,923,750		400,000
4500 Culture and Recreation	0			
4600 Conservation and Development	0			
4700 Debt Service (Schedule B)	0		0	
4800 Miscellaneous Expenditures	0			
4900 Other Financing Uses	200,000	200,000		
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>34,711,552</b>	<b>30,123,750</b>	<b>4,187,802</b>	<b>400,000</b>
<b>ASSETS - December 31st</b>				
1100 Fund Equity	<b>2,120,935</b>	<b>522,114</b>	<b>68,821</b>	<b>1,530,000</b>

# HEALTH CENTER FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
<b>3320 State</b>					
<b>3321 State Operating Grants</b>					
1. Institutional Care					
a. Medicaid	14,951,268	17,992,840	17,700,000	18,156,590	0.9%
b. Adult Day Care	234,980	246,542	240,000	246,542	0.0%
c. Other Payments	1,829,505	300,000	265,000	325,000	8.3%
<b>TOTAL STATE GRANTS</b>	<b>17,015,753</b>	<b>18,539,382</b>	<b>18,205,000</b>	<b>18,728,132</b>	<b>1.0%</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>17,015,753</b>	<b>18,539,382</b>	<b>18,205,000</b>	<b>18,728,132</b>	<b>1.0%</b>
<b>3400 Charges for Services</b>					
<b>3460 Human Services</b>					
<b>3466 Institutional Care</b>					
1. Payments by Patients	4,801,374	2,640,076	2,100,000	2,342,770	-11.3%
2. Medicare	1,942,391	2,493,698	2,500,000	2,655,375	6.5%
3. Insurance	2,789,534	3,937,126	3,250,000	3,595,987	-8.7%
4. Pharmacy Rent	33,649	21,600	21,600	21,600	0.0%
5. Other Payments	3,867	1,105,000	1,000,000	1,590,000	43.9%
<b>TOTAL INSTITUTIONAL CARE</b>	<b>9,570,815</b>	<b>10,197,500</b>	<b>8,871,600</b>	<b>10,205,732</b>	<b>0.1%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>9,570,815</b>	<b>10,197,500</b>	<b>8,871,600</b>	<b>10,205,732</b>	<b>0.1%</b>

# HEALTH CENTER FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3600 Miscellaneous Revenues</b>					
<b>3610 Interest Earnings</b>					
3611 Certificates of Deposit	1,411	5,000	2,000	2,000	-60.0%
3847 Miscellaneous Revenue	1,543,248	0	0	0	0.0%
<b>TOTAL INTEREST EARNINGS</b>	<b>1,544,659</b>	<b>5,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-60.0%</b>
<b>TOTAL MISCELLANEOUS</b>	<b>1,544,659</b>	<b>5,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-60.0%</b>
<b>TOTAL REVENUES</b>	<b>28,131,227</b>	<b>28,741,882</b>	<b>27,078,600</b>	<b>28,935,864</b>	<b>0.7%</b>
<b>3900 Other Financing Sources</b>	44,547	0	0	0	0.0%
<b>3910 Asset Disposition Proceeds</b>	0	0	0	0	0.0%
<b>3920 Interfund Operating Transfers</b>					
3921 From Funded Depreciation Fund	0	0	0	0	0.0%
3921 From General Fund	0	500,000	1,500,000	1,500,000	200.0%
3922 From Human Services Fund	0	0	0	0	0.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>0</b>	<b>500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>200.0%</b>
<b>3990 Revenues of Prior Years</b>	0	0	0	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>44,547</b>	<b>500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>200.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>28,175,774</b>	<b>29,241,882</b>	<b>28,578,600</b>	<b>30,435,864</b>	<b>4.1%</b>

## HEALTH CENTER FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4460 Institutional Care</b>					
<b>4461 Health Center-Administration</b>					
1. Personal Services	224,441	253,787	243,000	252,117	-0.7%
2. Other Services	824,726	839,900	850,000	841,100	0.1%
3. Materials & Supplies	5,342	4,500	5,000	5,600	24.4%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL ADMINISTRATION</b>	<b>1,054,509</b>	<b>1,098,187</b>	<b>1,098,000</b>	<b>1,098,817</b>	<b>0.1%</b>
<b>4461 Health Center-Business Office</b>					
1. Personal Services	334,107	527,676	486,000	520,335	-1.4%
2. Other Services	144,880	84,900	70,000	90,400	6.5%
3. Materials & Supplies	58,007	7,250	7,000	7,150	-1.4%
4. Capital Outlay	6,380	0	0	0	0.0%
<b>TOTAL BUSINESS OFFICE</b>	<b>543,374</b>	<b>619,826</b>	<b>563,000</b>	<b>617,885</b>	<b>-0.3%</b>
<b>4461 Health Center-Inventory Control</b>					
1. Personal Services	185,055	202,904	194,000	208,715	2.9%
2. Other Services	57	1,450	500	1,450	0.0%
3. Materials & Supplies	262	1,750	500	1,750	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL INVENTORY CONTROL</b>	<b>185,374</b>	<b>206,104</b>	<b>195,000</b>	<b>211,915</b>	<b>2.8%</b>
<b>4461 Health Center-Nursing Care</b>					
1. Personal Services	11,459,104	11,564,603	11,750,000	11,880,348	2.7%
2. Other Services	132,507	127,500	130,000	98,000	-23.1%
3. Materials & Supplies	15,707	15,000	20,000	15,000	0.0%
4. Capital Outlay	1,023	0	0	0	0.0%
<b>TOTAL NURSING CARE</b>	<b>11,608,341</b>	<b>11,707,103</b>	<b>11,900,000</b>	<b>11,993,348</b>	<b>2.4%</b>

## HEALTH CENTER FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4460 Institutional Care</b>					
<b>4461 Health Center-Nursing Administration</b>					
1. Personal Services	1,752,953	1,893,599	1,901,000	2,010,927	6.2%
2. Other Services	195,153	194,450	100,000	85,200	-56.2%
3. Materials & Supplies	5,345	5,000	4,000	4,500	-10.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL NURSING ADMINISTRATION</b>	<b>1,953,451</b>	<b>2,093,049</b>	<b>2,005,000</b>	<b>2,100,627</b>	<b>0.4%</b>
<b>4461 Health Center-Nursing Clerical</b>					
1. Personal Services	465,319	485,863	300,000	317,985	-34.6%
2. Other Services	2,836	5,400	2,000	3,400	-37.0%
3. Materials & Supplies	13,235	14,600	12,000	11,600	-20.5%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL NURSING CLERICAL</b>	<b>481,390</b>	<b>505,863</b>	<b>314,000</b>	<b>332,985</b>	<b>-34.2%</b>
<b>4461 Health Center-Medical Staff</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	16,157	16,120	16,000	16,120	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL MEDICAL STAFF</b>	<b>16,157</b>	<b>16,120</b>	<b>16,000</b>	<b>16,120</b>	<b>0.0%</b>
<b>4461 Health Center - Transportation</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	10,152	10,000	16,000	20,000	100.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL TRANSPORTATION</b>	<b>10,152</b>	<b>10,000</b>	<b>16,000</b>	<b>20,000</b>	<b>100.0%</b>

# HEALTH CENTER FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4460 Institutional Care</b>					
<b>4461 Health Center-Public Relations</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	10,910	12,250	18,000	24,250	98.0%
3. Materials & Supplies	6,642	11,600	2,000	11,600	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL PUBLIC RELATIONS</b>	<b>17,552</b>	<b>23,850</b>	<b>20,000</b>	<b>35,850</b>	<b>50.3%</b>
<b>4461 Health Center-Pharmacy</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	21,600	21,600	21,600	21,600	0.0%
3. Materials & Supplies	972,923	1,080,000	1,080,000	1,073,000	-0.6%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL PHARMACY</b>	<b>994,523</b>	<b>1,101,600</b>	<b>1,101,600</b>	<b>1,094,600</b>	<b>-0.6%</b>
<b>4461 Health Center-Central Supply</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	821	19,850	2,000	19,350	-2.5%
3. Materials & Supplies	596,408	542,200	550,000	552,400	1.9%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL CENTRAL SUPPLY</b>	<b>597,229</b>	<b>562,050</b>	<b>552,000</b>	<b>571,750</b>	<b>1.7%</b>
<b>4461 Health Center-Barber/Beauty</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	8,633	10,000	15,000	15,500	55.0%
3. Materials & Supplies	0	0	1,000	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL BARBER/BEAUTY</b>	<b>8,633</b>	<b>10,000</b>	<b>16,000</b>	<b>15,500</b>	<b>55.0%</b>

# HEALTH CENTER FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4460 Institutional Care</b>					
<b>4461 Health Center-Rehabilitative Therapy</b>					
1. Personal Services	200,777	226,027	233,000	243,984	7.9%
2. Other Services	2,197,344	2,151,325	2,135,000	2,171,325	0.9%
3. Materials & Supplies	14,916	15,000	15,000	16,350	9.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL THERAPY</b>	<b>2,413,037</b>	<b>2,392,352</b>	<b>2,383,000</b>	<b>2,431,659</b>	<b>1.6%</b>
<b>4461 Health Center-Social Services-Admissions</b>					
1. Personal Services	137,256	166,417	145,000	171,294	2.9%
2. Other Services	5,974	8,950	5,000	7,950	-11.2%
3. Materials & Supplies	955	3,200	2,000	2,200	-31.3%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL ADMISSIONS</b>	<b>144,185</b>	<b>178,567</b>	<b>152,000</b>	<b>181,444</b>	<b>1.6%</b>
<b>4461 Health Center-Social Services-AAA</b>					
1. Personal Services	205,849	288,169	220,000	308,060	6.9%
2. Other Services	2,328	3,650	2,000	3,500	-4.1%
3. Materials & Supplies	2,350	2,800	3,000	3,300	17.9%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL AAA</b>	<b>210,527</b>	<b>294,619</b>	<b>225,000</b>	<b>314,860</b>	<b>6.9%</b>
<b>4461 Health Center-Social Services-County</b>					
1. Personal Services	380,820	411,596	404,000	423,139	2.8%
2. Other Services	13,231	14,800	14,000	15,450	4.4%
3. Materials & Supplies	3,119	3,550	2,500	3,050	-14.1%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL COUNTY</b>	<b>397,170</b>	<b>429,946</b>	<b>420,500</b>	<b>441,639</b>	<b>2.7%</b>

# HEALTH CENTER FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4460 Institutional Care</b>					
<b>4461 Health Center-Activities</b>					
1. Personal Services	575,034	638,138	610,000	668,005	4.7%
2. Other Services	2,601	5,150	3,000	4,400	-14.6%
3. Materials & Supplies	3,561	6,200	6,000	5,700	-8.1%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL ACTIVITIES</b>	<b>581,196</b>	<b>649,488</b>	<b>619,000</b>	<b>678,105</b>	<b>4.4%</b>
<b>4461 Health Center-Dietary</b>					
1. Personal Services	1,816,140	1,937,488	1,920,000	2,051,510	5.9%
2. Other Services	18,947	20,200	10,000	16,650	-17.6%
3. Materials & Supplies	1,137,555	1,090,950	1,120,000	983,500	-9.8%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL DIETARY</b>	<b>2,972,642</b>	<b>3,048,638</b>	<b>3,050,000</b>	<b>3,051,660</b>	<b>0.1%</b>
<b>4461 Health Center-Laundry</b>					
1. Personal Services	711,089	705,419	660,000	755,781	7.1%
2. Other Services	12,791	12,525	13,000	11,525	-8.0%
3. Materials & Supplies	34,551	31,100	32,000	26,100	-16.1%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL LAUNDRY</b>	<b>758,431</b>	<b>749,044</b>	<b>705,000</b>	<b>793,406</b>	<b>5.9%</b>
<b>4461 Health Center-Housekeeping</b>					
1. Personal Services	1,249,756	1,320,296	1,315,000	1,388,762	5.2%
2. Other Services	27,471	25,850	26,000	26,150	1.2%
3. Materials & Supplies	99,279	90,750	95,000	90,750	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL HOUSEKEEPING</b>	<b>1,376,506</b>	<b>1,436,896</b>	<b>1,436,000</b>	<b>1,505,662</b>	<b>4.8%</b>

## HEALTH CENTER FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4460 Institutional Care</b>					
<b>4461 Health Center-Maintenance</b>					
1. Personal Services	783,924	793,039	770,000	824,178	3.9%
2. Other Services	472,269	490,640	540,000	539,640	10.0%
3. Materials & Supplies	100,164	108,800	125,000	102,100	-6.2%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL MAINTENANCE</b>	<b>1,356,357</b>	<b>1,392,479</b>	<b>1,435,000</b>	<b>1,465,918</b>	<b>5.3%</b>
<b>4461 Health Center-Other Services</b>					
1. Personal Services	0	0	0	0	0.0%
2. Other Services	1,127,949	950,000	950,000	950,000	0.0%
3. Materials & Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL OTHER SERVICES</b>	<b>1,127,949</b>	<b>950,000</b>	<b>950,000</b>	<b>950,000</b>	<b>0.0%</b>
<b>Total Health Center</b>					
1. Personal Services	20,481,624	21,415,021	21,151,000	22,025,140	2.8%
2. Other Services	5,249,337	5,026,510	4,939,100	4,982,960	-0.9%
3. Materials & Supplies	3,070,321	3,034,250	3,082,000	2,915,650	-3.9%
4. Capital Outlay	7,403	0	0	0	0.0%
<b>TOTAL HEALTH CENTER</b>	<b>28,808,685</b>	<b>29,475,781</b>	<b>29,172,100</b>	<b>29,923,750</b>	<b>1.5%</b>
<b>4900 Other Financing Uses</b>					
<b>4920 Interfund Operating Transfers</b>					
4921 To General Fund	0	0	0	0	0.0%
4922 To Funded Depreciation	400,000	400,000	400,000	200,000	-50.0%
4923 To Debt Service Fund	0	0	0	0	0.0%
<b>TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>200,000</b>	<b>-50.0%</b>

## HEALTH CENTER FUND EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4400 Human Services</b>					
<b>4930 Debt Service</b>					
4931 Debt Service Payment	0	0	22,662	0	#N/A
<b>TOTAL OTHER FINANCING USES</b>	<b>400,000</b>	<b>400,000</b>	<b>422,662</b>	<b>200,000</b>	<b>-50.0%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>29,208,685</b>	<b>29,875,781</b>	<b>29,594,762</b>	<b>30,123,750</b>	<b>0.8%</b>

## EMERGENCY PHONE SYSTEM REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
3320 Federal	0	0	0	0	0.0%
3321 State	1,864,964	1,439,498	1,200,000	1,439,498	0.0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,864,964</b>	<b>1,439,498</b>	<b>1,200,000</b>	<b>1,439,498</b>	<b>0.0%</b>
<b>3400 Charges for Services</b>					
<b>3440 Public Safety</b>					
3421 Telephone Surcharges	1,272,661	1,255,425	1,400,000	1,058,925	-15.7%
3422 Fees	14,046	43,200	30,000	30,000	-30.6%
<b>TOTAL PUBLIC SAFETY</b>	<b>1,286,707</b>	<b>1,298,625</b>	<b>1,430,000</b>	<b>1,088,925</b>	<b>-16.1%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,286,707</b>	<b>1,298,625</b>	<b>1,430,000</b>	<b>1,088,925</b>	<b>-16.1%</b>
<b>3600 Miscellaneous Revenues</b>					
3610 Interest	554	15,000	10,000	15,000	0.0%
3690 Other Miscellaneous	4,456	20,000	0	13,200	-34.0%
<b>TOTAL MISCELLANEOUS</b>	<b>5,010</b>	<b>35,000</b>	<b>10,000</b>	<b>28,200</b>	<b>-19.4%</b>
<b>TOTAL REVENUES</b>	<b>3,156,681</b>	<b>2,773,123</b>	<b>2,640,000</b>	<b>2,556,623</b>	<b>-7.8%</b>
<b>3900 Other Financing Sources</b>					
<b>3920 Interfund Operating Transfers</b>					
3921 From General Fund/Capital	1,004,190	800,000	600,000	800,000	0.0%

## EMERGENCY PHONE SYSTEM REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3930 Bond Proceeds</b>	0	0	0	0	0.0%
<b>3990 Revenues of Prior Years</b>	43,918	0	0	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,048,108</b>	<b>800,000</b>	<b>600,000</b>	<b>800,000</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>4,204,789</b>	<b>3,573,123</b>	<b>3,240,000</b>	<b>3,356,623</b>	<b>-6.1%</b>

## EXPENDITURES AND OTHER FINANCING USES

	2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
<b>4200 Public Safety</b>					
4293 Emergency Phone System					
1. Personal Services	2,741,342	2,724,851	2,430,000	2,837,742	4.1%
2. Other Services	1,945,663	1,326,764	730,000	1,299,460	-2.1%
3. Materials & Supplies	59,519	250,600	40,000	50,600	-79.8%
4. Capital Outlay	45,222	150,000	560,000	0	-100.0%
<b>TOTAL EMERGENCY PHONE SYSTEM</b>	<b>4,791,746</b>	<b>4,452,215</b>	<b>3,760,000</b>	<b>4,187,802</b>	<b>-5.9%</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>4,791,746</b>	<b>4,452,215</b>	<b>3,760,000</b>	<b>4,187,802</b>	<b>-5.9%</b>
<b>4700 Debt Service</b>					
4920 Debt Service Payment	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>4,791,746</b>	<b>4,452,215</b>	<b>3,760,000</b>	<b>4,187,802</b>	<b>-5.9%</b>

## HEALTH CHOICES FUND REVENUES AND OTHER FINANCING SOURCES

	2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
<b>3300 Intergovernmental Revenues</b>					
351 State Revenues	35,642,778	36,558,000	35,500,000	0	-100.0%
352 Reinvestment	340,529	750	75,000	400,000	53233.3%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>35,983,307</b>	<b>36,558,750</b>	<b>35,575,000</b>	<b>400,000</b>	<b>-98.9%</b>
<b>3800 Interest Earnings</b>					
3811 Certificates of Deposit	3,695	7,850	7,200	0	-100.0%
<b>TOTAL INTEREST EARNINGS</b>	<b>3,695</b>	<b>7,850</b>	<b>7,200</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>3,695</b>	<b>7,850</b>	<b>7,200</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>35,987,002</b>	<b>36,566,600</b>	<b>35,582,200</b>	<b>400,000</b>	<b>-98.9%</b>

## HEALTH CHOICES FUND EXPENDITURES AND OTHER FINANCING USES

2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
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**4970 Health Choices**

1. Personal Services	0	0	0	0	0.0%
2. Other Services	37,816,663	36,779,097	36,300,000	400,000	-98.9%
3. Materials and Supplies	0	0	0	0	0.0%
4. Capital Outlay	0	0	0	0	0.0%
<b>TOTAL HEALTH CHOICES</b>	<b>37,816,663</b>	<b>36,779,097</b>	<b>36,300,000</b>	<b>400,000</b>	<b>-98.9%</b>
<hr/>					
<b>TOTAL HEALTH CHOICES</b>	<b>37,816,663</b>	<b>36,779,097</b>	<b>36,300,000</b>	<b>400,000</b>	<b>-98.9%</b>
<hr/>					
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>37,816,663</b>	<b>36,779,097</b>	<b>36,300,000</b>	<b>400,000</b>	<b>-98.9%</b>

# BUDGET SUMMARY FIDUCIARY FUNDS

	Total Fiduciary Funds	Retirement Fund	Tax Claim Bureau Fund
<b>ASSETS - January 1st</b>			
1100 Fund Equity	<b>146,500,000</b>	<b>145,000,000</b>	<b>1,500,000</b>
<b>3000 Revenues and Other Financing Sources</b>			
3100 Taxes (from Schedule C)	0		
3200 Licenses and Permits	0		
3300 Intergovernmental Revenues	0		
3400 Charges for Services (Departmental Charges)	0		
3500 Fines and Forfeits	0		
3600 Miscellaneous Revenues	16,885,000	16,885,000	
3900 Other Financing Sources	9,997,500		9,997,500
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>26,882,500</b>	<b>16,885,000</b>	<b>9,997,500</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>173,382,500</b>	<b>161,885,000</b>	<b>11,497,500</b>
<b>4000 Expenditures and Other Financing Uses</b>			
4100 General Government-All Other	0		
4180 General Government-Judicial	0		
4200 Public Safety	0		
4300 Public Works	0		
4400 Human Services	0		
4500 Culture and Recreation	0		
4600 Conservation and Development	0		
4700 Debt Service (Schedule B)	0		
4800 Miscellaneous Expenditures	8,009,584	8,009,584	
4900 Other Financing Uses	9,982,000	0	9,982,000
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>17,991,584</b>	<b>8,009,584</b>	<b>9,982,000</b>
<b>ASSETS - December 31st</b>			
1100 Fund Equity	<b>155,390,916</b>	<b>153,875,416</b>	<b>1,515,500</b>

# WASHINGTON COUNTY EMPLOYEES' RETIREMENT SYSTEM REVENUES AND OTHER FINANCING SOURCES

2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
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**3600 Miscellaneous Revenues**

**3680 P.E.R.S. Revenues**

3681 County Contributions (Incl OPEB revenue)	3,440,897	4,600,000	4,400,000	4,750,000	3.3%
3682 Member Contributions	3,799,410	3,500,000	3,500,000	3,700,000	5.7%
3683 Investment Income	9,256,588	7,980,000	7,400,000	8,360,000	4.8%
3689 Other Revenues	579	85,000	110,000	75,000	-11.8%
<b>TOTAL P.E.R.S. REVENUES</b>	<b>16,497,474</b>	<b>16,165,000</b>	<b>15,410,000</b>	<b>16,885,000</b>	<b>4.5%</b>

<b>TOTAL MISCELLANEOUS</b>	<b>16,497,474</b>	<b>16,165,000</b>	<b>15,410,000</b>	<b>16,885,000</b>	<b>4.5%</b>
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# WASHINGTON COUNTY EMPLOYEES' RETIREMENT SYSTEM EXPENDITURES AND OTHER FINANCING USES

2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
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**4800 Miscellaneous Expenses**

**4860 P.E.R.S. Expenditures**

4861 Retirement Allowance	5,982,690	5,600,000	5,700,000	6,000,000	7.1%
4863 Death Benefits	68,142	100,000	120,000	100,000	0.0%
4868 Withdrawals and Refunds	684,443	1,400,000	1,350,000	1,300,000	-7.1%
4869 Miscellaneous	1,262,648	554,258	600,000	609,584	10.0%
<b>TOTAL P.E.R.S. EXPENDITURES</b>	<b>7,997,923</b>	<b>7,654,258</b>	<b>7,770,000</b>	<b>8,009,584</b>	<b>4.6%</b>

<b>TOTAL MISCELLANEOUS</b>	<b>7,997,923</b>	<b>7,654,258</b>	<b>7,770,000</b>	<b>8,009,584</b>	<b>4.6%</b>
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**4900 Other Financing Uses**

4990 Reserved For Benefits	0	0	0	0	0.0%
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<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
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<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>7,997,923</b>	<b>7,654,258</b>	<b>7,770,000</b>	<b>8,009,584</b>	<b>4.6%</b>
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# WASHINGTON COUNTY TAX CLAIM BUREAU FUND REVENUES AND OTHER FINANCING SOURCES

2014 Revenues	2015 Budget	2015 Estimated Revenues	2016 Budget	% Change 2015-2016
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**3900 Other Financing Sources**

**3960 Tax Claim Receipts**

3961 Returned Taxes	10,018,139	9,100,000	9,250,000	9,150,000	0.5%
3989 Other Revenues	2,255	801,000	600,000	847,500	5.8%
<b>TOTAL TAX CLAIM RECEIPTS</b>	<b>10,020,394</b>	<b>9,901,000</b>	<b>9,850,000</b>	<b>9,997,500</b>	<b>1.0%</b>
<hr/>					
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>10,020,394</b>	<b>9,901,000</b>	<b>9,850,000</b>	<b>9,997,500</b>	<b>1.0%</b>

# WASHINGTON COUNTY TAX CLAIM BUREAU FUND EXPENDITURES AND OTHER FINANCING USES

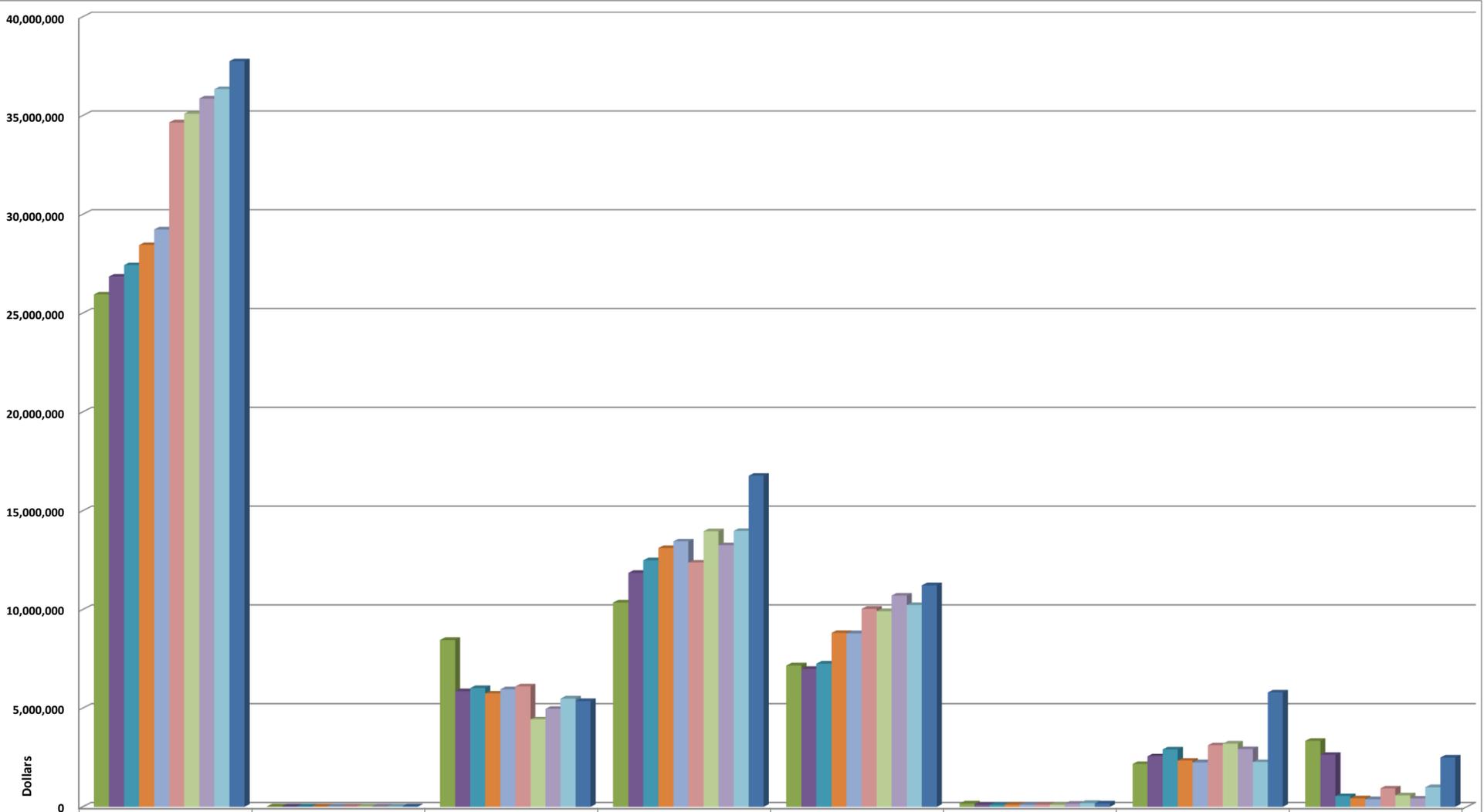
2014 Expenditures	2015 Budget	2015 Estimated Expenditures	2016 Budget	% Change 2015-2016
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**4900 Other Financing Uses**

**4960 Tax Claim Disbursements**

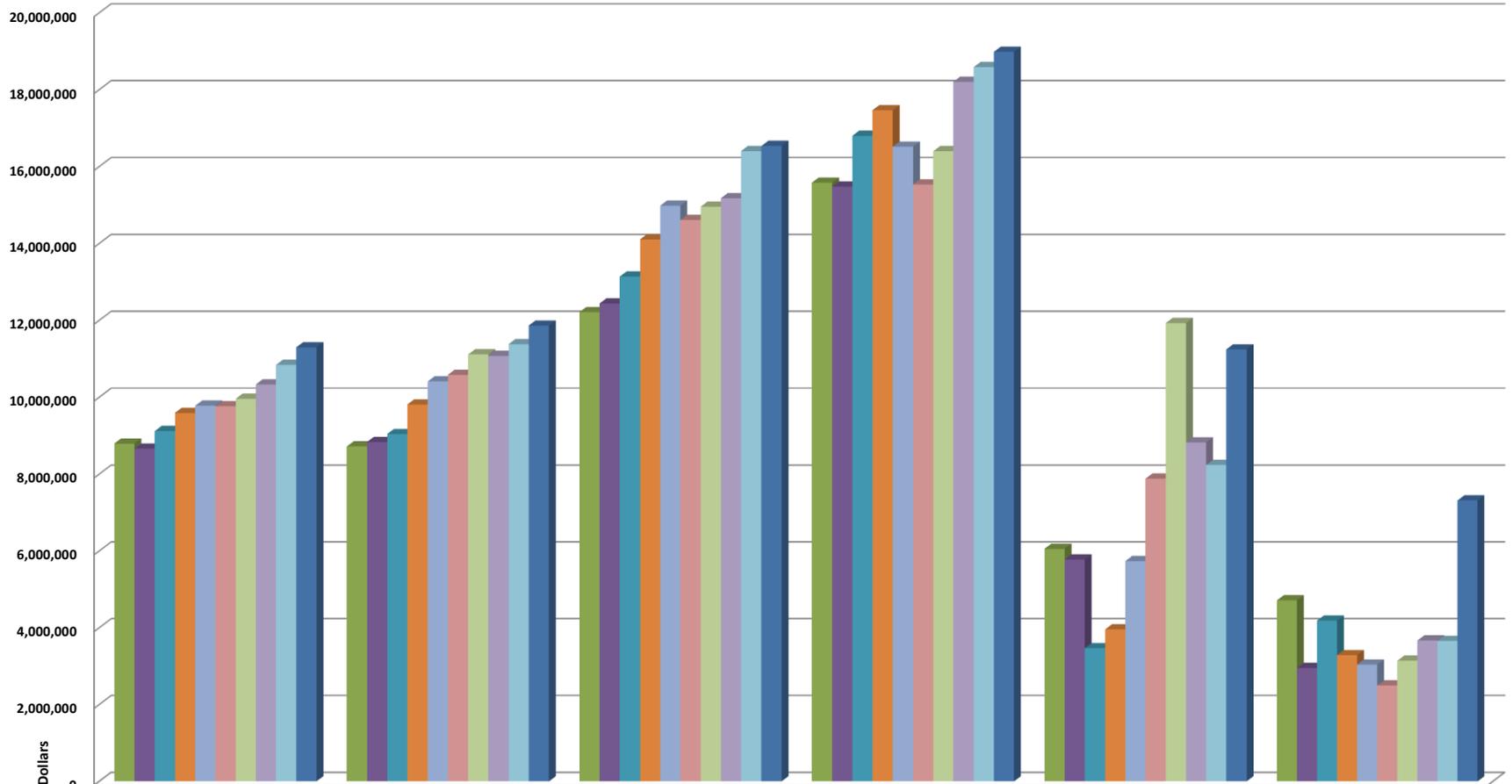
4961 Returned Taxes Repaid to Units	7,277,190	6,745,000	6,900,000	7,380,500	9.4%
4962 Unseated Land Taxes Repaid to Units	0	0	0	0	0.0%
4963 County Payments	3,125,788	2,400,000	2,600,000	2,600,000	8.3%
4965 Other Disbursements	24,878	2,000	2,000	1,500	-25.0%
<b>TOTAL TAX CLAIM DISBURSEMENTS</b>	<b>10,427,856</b>	<b>9,147,000</b>	<b>9,502,000</b>	<b>9,982,000</b>	<b>9.1%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>					
	<b>10,427,856</b>	<b>9,147,000</b>	<b>9,502,000</b>	<b>9,982,000</b>	<b>9.1%</b>

## GENERAL FUND REVENUE ANALYSIS - 10 YEAR COMPARISON



	TOTAL TAXES	TOTAL LICENSES AND PERMITS	TOTAL FEDERAL	TOTAL STATE GRANTS	TOTAL CHARGES FOR SERVICES	TOTAL FINES AND FORFEITS	TOTAL MISCELLANEOUS	TOTAL OTHER FINANCING SOURCES
2005	25,948,350	23,940	8,459,493	10,357,525	7,167,329	163,920	2,169,615	3,345,395
2006	26,853,212	24,935	5,861,093	11,854,136	6,992,761	108,834	2,564,240	2,630,366
2007	27,431,738	23,860	6,021,446	12,493,889	7,261,805	100,092	2,908,139	546,600
2008	28,450,461	24,700	5,745,505	13,115,188	8,814,803	111,716	2,338,839	430,466
2009	29,236,079	25,895	5,958,591	13,448,156	8,799,006	112,164	2,258,764	389,175
2010	34,653,645	26,995	6,106,536	12,383,379	10,038,170	117,272	3,116,799	933,873
2011	35,095,089	27,335	4,434,579	13,964,854	9,919,806	117,421	3,205,108	582,691
2012	35,863,742	23,110	4,966,493	13,258,550	10,710,040	158,742	2,928,153	423,130
2013	36,340,106	23,985	5,490,732	13,978,291	10,225,884	188,800	2,266,080	993,899
2014	37,752,889	29,660	5,364,345	16,771,885	11,226,269	169,104	5,799,213	2,496,459

GENERAL FUND EXPENDITURE ANALYSIS - 10 YEAR COMPARISON



	TOTAL GENERAL GOVERNMENT	TOTAL JUDICIAL	TOTAL PUBLIC SAFETY	TOTAL HUMAN SERVICES	TOTAL MISCELLANEOUS	TOTAL OTHER FINANCIAL
2005	8,796,444	8,720,913	12,212,969	15,583,150	6,056,324	4,714,727
2006	8,662,494	8,837,861	12,439,644	15,480,127	5,779,088	2,952,115
2007	9,120,242	9,045,801	13,140,914	16,801,045	3,469,611	4,187,100
2008	9,594,885	9,815,640	14,105,998	17,468,632	3,956,263	3,289,558
2009	9,779,817	10,411,483	14,983,518	16,518,366	5,736,431	3,042,802
2010	9,764,934	10,585,686	14,613,975	15,534,029	7,882,336	2,497,369
2011	9,958,453	11,114,436	14,956,334	16,398,631	11,930,621	3,141,192
2012	10,333,306	11,081,524	15,176,951	18,209,428	8,826,991	3,668,891
2013	10,843,534	11,381,195	16,405,767	18,587,734	8,237,229	3,661,602
2014	11,299,382	11,867,099	16,535,710	18,984,737	11,246,982	7,315,264

SUPPLEMENTARY  
INFORMATION  
**2016**

# WASHINGTON COUNTY KEY STATISTICS

**Date Established:** March 28, 1781

**Population:** 207,820 (2010)

**County Seat:** The City of Washington

**Land Area:** 856.99 Square Miles

**Highest Point:** Mount Wheeler (N. Franklin Twp.)  
1,523 Feet above sea level

**Lowest Point:** Elrama (Union Twp.)  
760 Feet above sea level

**Principal Products (Agriculture):** (2012AG Census)  
Cattle & Calves

**Assessed Value of Taxable Real Estate:**  
(2015) Over 1.65 billion dollars

**Government Units:**  
2 Third Class Cities  
32 Boroughs  
32 Townships

**Cities:** Monongahela, Washington

**Boroughs:** Allenport, Beallsville, Bentleyville, Burgettstown, California, Canonsburg, Centerville, Charleroi, Claysville, Coal Center, Cokeburg, Deemston, Donora, Dunlevy, East Washington, Elco, Ellsworth, Finleyville, Green Hills, Houston, Long Branch, McDonald, Marianna, Midway, New Eagle, North Charleroi, Roscoe, Speers, Stockdale, Twilight, West Brownsville, West Midletown

## PROFILE

### Climate:

Avg. Summer Temp: 82 degrees (high)

Avg. Winter Temp: 36.5 degrees (high)

Avg. Annual Rainfall: 36.39 inches

Avg. Annual Snowfall: 45.3 inches

**Value of AG Products Sold (2012AG Census)**  
\$35.4 million

### Gross Regional Product (2013):

Manufacturing: \$1,169,466,983

Construction: \$936,588,455

Mining/Quarrying/Gas & Oil Extraction: \$1,004,713,558

### Vital Statistics:

# of births: (2012) - 1,982

# of deaths: (2012) - 2,494

**Townships:** Amwell, Blaine, Buffalo, Canton, Carroll, Cecil, Chartiers, Cross Creek, Donegal, East Bethlehem, East Finley, Fallowfield, Hanover, Hopewell, Independence, Jefferson, Morris, Mt. Pleasant, North Bethlehem, North Franklin, North Strabane, Nottingham, Peters, Robinson, Smith, Somerset, South Franklin, South Strabane, Union, West Bethlehem, West Finley, West Pike Run

Sources: Websites: [www.census.gov](http://www.census.gov),  
[www.agcensus.usda.gov](http://www.agcensus.usda.gov),  
[www.fishandboat.com](http://www.fishandboat.com), [www.nps.gov](http://www.nps.gov)

## POPULATION

**Total Population:** 202,897 (2000) 207,820 (2010)

**Number of Males:** 101,035

**Number of Females:** 106,785

**Number of Families:** 56,437

**Number of Households:** 85,089

**Average # of persons per Household:** 2.37

**Number in Labor Force:** 106,297

### Population Characteristics:

**Number of Caucasians:** 195,657

**Number of African American:** 6,757

**Number of Other:** 5,406

**Median Age:** 43.6

**Number of Children** 18 yrs. And under : 42,684

**Number of Adults:** (18 & over) - 165,136

**Number of Adults:** (65 and over)-36,366

Above figures based on 2010 Census Data

## RECREATION

### COUNTY PARKS & TRAILS:

Cross Creek County Park (2,830 acres)

Mingo Creek County Park (2,289 acres)

Ten Mile Creek County Park (25 acres)

Panhandle Trail (17 miles), Mingo Bike & Walking Trail (2.8 miles)

### MUNICIPAL PARKS:

# of Municipal Parks: 96 (1,217 acres)

### OTHER FACILITIES:

Golf Courses: (Public & Private)-17 Campgrounds: 4, Registered Historic sites: 115, Historic Districts: 12, Fishing Lakes & Streams: 15, State Gamelands: 5, Iceoplex at South-pointe, Meadows Racetrack & Casino, Monongahela Aquatorium, First Niagara Pavilion, Pepsi Cola Roadhouse, Consol Energy Park, Trolley Museum, Wash County Fairgrounds

# WASHINGTON COUNTY KEY STATISTICS CONT

## INDUSTRY

### Total Industry (Department of Labor & Industry)

Total # of Industries—5,297  
 Total # of Employees—86,993  
 Average Annual Wage—\$52,711

### Manufacturing

Number of Manufacturers—236  
 Number of Employees—9,212  
 Average Annual Wage—\$57,540

### Construction

Number of Companies—611  
 Number of Employees—7,295  
 Average Annual Wage—\$67,551

### Natural Resources Extraction (DEP 2013)

#### Coal Mining: (DEP)

Total # of Operators—3  
 Number of Employees—109  
 Average Annual Wage—\$98,586 (DOL)

#### Gas Drilling:

Permits Issued by Well Type: (2014)  
 Coalbed Methane—1  
 Gas—411  
 Multiple Well Bore Type—2  
 Wells Drilled: 220—Unconventional: 220

Industrial Park Sites: 35

## HOUSING

- Total # of Housing Units: 92,977
- Total # of Occupied Units: 85,089
- Number of Owner-Occupies Units: 64,541
- Number of Renter-Occupied Units: 20,548
- Owner Occupied Homes: 124,700

## EMPLOYMENT

### TOP 10 EMPLOYERS (4th Qtr. 2014)

1. Washington Hospital
2. Washington Trotting Association
3. Monongahela Valley Hospital, Inc.
4. PA State System of Higher Education
5. Washington County
6. Crown Castle USA, Inc.
7. Consol PA Coal Co.
8. Canon McMillan School District
9. Giant Eagle, Inc.
10. Peters Township School District

### GOVERNMENT EMPLOYEES (Census 2014 avg)

Local: # of Employer Units—184  
 # of Employees—7,078  
 Avg. Annual Wage -\$41,952

State: # of Entities—25  
 # of Employees—1,487  
 Avg. Annual Wage—\$61,076

Federal: # of Entities—63  
 # of Employees—446  
 #Avg. Annual Wage—\$56,822

PA Department of Labor & Industry

## TRANSPORTATION

- Total Number of Highway Miles—2,875
- Interstate Highway Mileage—64.68
- State Roads—1,123
- Township and Local Roads—1,707
- County Maintained Bridges—118
- Covered Bridges—22
- State Bridges—110

### Number of Airports—3

Locations: S. Franklin Twp.. (County Airport) Finleyville and Eighty Four.

### Number of Heliports—4, Private

Locations: Canonsburg (2), Mon-Valley Hospital, Washington Hospital

### Bus Lines and Taxicab Companies

Number of Bus Lines—4—Charter / 2—Scheduled Routes

Number of Taxicab Companies—1

### Railroads

Number of Railroads—2

Class 1 Railroads: CSX Transportation (B&O), Norfolk Southern (N&W)

### River Commerce

Total River Mileage—41.5

Number of Barge Lines—2

Number of Terminals—18(active)

Total Tonnage Shipped (2014)—20.3 million tons

### Carrier Service

Transportation and Warehousing—114

# WASHINGTON COUNTY KEY STATISTICS CONT

## BUSINESS

### Retail Trade (Dept of Labor & Industry 2014 Annual Avg)

Employer Units—637  
Employment—9,460  
Average Annual Wage—\$25,764

### Wholesale Trade

Employer Units—306  
Employment—3,866  
Average Annual Wage—\$71,286

### Finance and Insurance

Employer Units—263  
Employment—1,921  
Average Annual Wage—\$65,125

### Real Estate, Rental, Leasing

Employer Units—155  
Employment—1,636  
Average Annual Wage—\$90,521

## RELIGION

### Total Number of Churches—290

Number of Roman Catholic Churches—30  
Number of Protestant Churches—231  
Number of Orthodox Churches—7  
Number of Synagogues—1  
Churches of Other Affiliations—21

## AGRICULTURE

2012 Agricultural Census (www.agcensus.usda.gov)

- Total Number of Farms—1,915
- Acres of Farmland—205,821
- Average Size—107 Acres
- Total Sales (Cash Receipts) - \$35.4 Million

### Value of Sales—(2012) (By commodity/commodity group)

Milk from Cows—\$8 Million  
Poultry & Livestock & their Products —\$16.6 Million  
Total Crop—\$18.7 Million

## MEDICAL SERVICES

Number of Physicians (Medical & Surgeons)—373

Number of Dentists—132

Number of Ambulance Services—12

### Number of General Hospitals—3

Locations: Canonsburg, Mon Valley, Washington

### Number of Outpatient Clinics—9

Locations: Avella, Washington, Burgettstown, Claysville, Canonsburg, Hickory, Monongahela, Fredericktown, Cokeburg

### Nursing Facilities—12

## EDUCATION

### Public Schools (2014-2015)

Number of School Districts—14  
Number of Professional Personnel—2,299  
Average Salary—\$59,093  
Elementary Schools—29  
Elementary/Secondary Schools—7  
Secondary Schools—17  
Vocational- Technical Schools—2  
Vocational-Technical Teachers—36  
Student Population—27,853

### Private and NonPublic Schools (2014-2015)

Total Private and Non-Public Schools—26  
Full Time Equivalent Teachers—139  
Student Population: 1,936

### Higher Education (2014-2015)

California University of Pennsylvania  
Student Enrollment—7,978  
Faculty (Full-Time Equivalent) —314  
Washington and Jefferson College  
Student Enrollment—1,362  
Full Time Faculty—109

### Branch Campuses-Colleges/Universities

Community College of Allegheny County  
Waynesburg University

### Career and Technology Centers—2

## LIBRARIES

### Public Libraries

Number of Libraries—14

**Locations:** Avella, Bentleyville, Burgettstown, California, Canonsburg, Charleroi, Chartiers-Houston, Donora, Fredericktown, McDonald, Marianna, Monongahela, McMurray, Washington.

### Private Libraries

California University of Pennsylvania- Total # of Volumes: 317,000 (Not including Electronic books, Videos, CD's, DVD's and Electronic Databases)

Washington and Jefferson College- Total # of Volumes: 127,000

Washington County Law Library- Total # of Volumes: 25,000

# WASHINGTON COUNTY DEPARTMENTS OF COUNTY GOVERNMENT

## ADMINISTRATION

### **BUILDING AND GROUNDS**

This department is responsible for all aspects of the County Courthouse, Courthouse Annex, Courthouse Square Office Complex, Emergency Operations Facility, Vehicle Maintenance garage and miscellaneous storage areas including care and maintenance, custodial services and fleet management. Additional responsibilities include planning, coordination of management and construction, reconstruction and rehabilitation of county buildings and grounds.

### **CHIEF CLERK**

The Chief Clerk is appointed by the County Commissioners. All county business occurs through this office. The Chief Clerk coordinates day-to-day programs for all county operations with final authority coming from the Commissioners. This office is also responsible for record keeping of the administrative offices, conducting the schedule of meetings with the Commissioners and presiding at the opening of bids for contracts and supplies.

### **COUNTY COMMISSIONERS**

The three member board serves as the executive and legislative branches of county government. Elected for four-year terms, the Commissioners elect one of their members as chairman. The Commissioners are also members of the Salary Board, Sinking Fund Commission, Employees' Retirement Board, Prison Board and Election Board.

### **COUNTY SOLICITOR**

The County Solicitor and assistants are appointed by the County Commissioners and serve as the official legal advisor and attorney for the county. The solicitor creates contracts and ordinances for the county and assesses the legal needs for all county government functions. The solicitor is required to attend all meetings involving the Commissioners to advise them on governmental laws.

### **DIRECTOR OF ADMINISTRATION**

The Director of Administration oversees all County Departments, excluding row offices; represents the Commissioners to ensure that the residents of Washington County are being properly served by the county and ensuring sound financial management of county departments; to coordinate activities between the Directors and the Board of Commissioners.

### **EMERGENCY MANAGEMENT**

This agency is responsible for developing plans and programs to cope with any type of natural or man-made disaster to befall Washington County. Included in these plans are a county-wide disaster plan, a vulnerability analysis, 53 plans, 67 municipal plans, 66 off-site response plans for facilities with "extremely hazardous substances", a hazardous material risk assessment, a program of extreme measures and community recovery program. The agency is also designed and equipped to coordinate emergency response for homeland security.

### **FINANCE OFFICE**

The Finance Director prepares the annual budget for the county and supervises the county's budget throughout the fiscal year. The office is also responsible for scheduling budget hearings for all county departments before the County Commissioners and advising the Commissioners on fiscal matters. The Finance Office is also responsible for the applications of some state and federal grants.

### **HUMAN RESOURCES**

The office develops policies related to benefit programs for workers, the selection of new employees, labor contracts, employee counseling and oversees training activities for employees.

### **INFORMATION TECHNOLOGY**

Serves as a troubleshooter for the County's computer operations. The office serves the Courthouse, Health Center, Family Court Center, and Courthouse Square departments.

### **PURCHASING**

The Purchasing Department is responsible for the purchase of the county's government needs in terms of supplies, equipment and certain services. Purchase orders, bids, contracts, leases, surplus property and inventory of assets are included in the responsibilities associated with this office.

### **TAX ASSESSMENT**

The Tax Assessment Office appraises all real estate values in Washington County. These values are used by the office as a basis for county, municipal and school district real estate taxation.

### **TAX CLAIM BUREAU**

The bureau operates under the provisions of the Pennsylvania Real Estate Act and serves as the collecting agent for all lien real estate taxes for the taxing districts across Washington County. The office is also responsible for consolidating matters pertaining to the collection and sale of property for non-payment of taxes. The office serves as property owner by making arrangements for the payment of lien taxes prior to a sale. It serves the county's interest by the sale of delinquent real estate through several types of sale processes. Properties not sold at tax sale auctions may be purchased directly from the Bureau by prospective buyers submitting bids.

### **VOTER REGISTRATION AND ELECTIONS**

This office processes all voter registrations and places them in a permanent file. The office also prepares for all elections held in Washington County including the national, state and county levels. All election results are tabulated here.

## AUTHORITIES

### HOSPITAL AUTHORITY

This Authority assists in the financing to acquire, construct, furnish, maintain, lease and operate hospitals and hospital clinics at locations within the county or the Commonwealth of Pennsylvania, as directed by the County Commissioners.

### HOUSING AUTHORITY

The Housing Authority develops and administers low rent public housing for the low-income families and senior citizens. The housing includes conventional multiple-family communities for low-income families and units for senior citizens. Family Public Housing consists primarily of one-bedroom apartments.

### REDEVELOPMENT AUTHORITY

The Redevelopment Authority's purpose is to promote community, economic and housing development. This authority also administers the Federally funded Community Development Block Grant and Home Investment Partnership Programs under which it provides housing rehabilitation assistance to low and moderate income homeowners and undertakes eligible public improvement projects in all Washington County communities.

### WASHINGTON COUNTY AUTHORITY

The Washington County Authority is a seven (7) member board, each serving three-year terms. Responsibilities include securing funds and bond issues for projects involving county buildings.

### WASHINGTON COUNTY TRANSPORTATION AUTHORITY

Offers curb-to-curb transportation services for medical appointments, shopping, work, visiting, church or recreational trips. Eligible residents who participate in one of the following subsidized programs receive either free or reduced fares: Medical Assistance, Welfare to Work, Senior Citizens Shared Ride, Persons with Disabilities and Veterans. Services are also available to the general public for full fare.

## BOARDS AND COMMISSIONS

### ASSESSMENT APPEALS BOARD

A three (3) member board appointed by the County Commissioners responsible for hearing and deciding appeals on the revision of tax assessments on real estate within the County. Appeals from the decisions made by the board may be taken to the Common Pleas Court.

### ELECTIONS

The County Commissioners head the Elections Board and preside over the orderly conduct of elections. The board makes arrangements for drawings for positions on ballots, awards contracts for the printing of ballots names, a tabulation board to make an official count of the votes cast, arranges for polling places and names workers for the polls. In election years when the County Commissioners are candidates, all responsibilities are handled by the Judges of the Court of Common Pleas.

### EMERGENCY MEDICAL SERVICES INSTITUTE BOARD

Comprised of volunteer members who study the status of emergency medical care in the county and recommend appropriate action for the improvement of the care when necessary.

### FAIR BOARD

An eleven (11) member board serving three-year terms who are elected by stockholders in the Washington County Fair. This board leases from the county and is responsible for operating the fairgrounds which is home to the annual Agricultural Fair and Exhibition located in Arden.

### WASHINGTON COUNTY AGRICULTURAL LAND PRESERVATION BOARD

This seven (7) member board was established to secure the preservation of the most viable farmland within Washington County through the purchase of agricultural conservation easements.

### LIBRARY BOARD

Comprised of representatives of the member libraries in the county and is responsible for supervising the county-wide library system. The board administers funding from the county and state levels for the member libraries.

### COUNTY PRISON BOARD

A seven (7) member board including the three (3) County Commissioners, Controller, District Attorney, Sheriff and one (1) Judge from the Court of Common Pleas. Meeting on a monthly basis, the board reviews prison policies and authorizes the purchase of food and supplies at the County Correctional Facility.

### PRIVATE INDUSTRY COUNCIL

Is an advisory board established to increase the involvement of the business community in employment and training activities. The council is made up of representatives of industry, small and large businesses, organized labor, community based organizations and educational institutions.

### THE WASHINGTON COUNTY COUNCIL ON ECONOMIC DEVELOPMENT

Consisting of leaders in Washington County's business, industry, education and civic as well as governmental agencies, this council was formed as a non-profit corporation to promote and enhance the economic development of Washington County.

### RETIREMENT BOARD

This five (5) member board includes the three (3) County Commissioners, County Controller and County Treasurer. Meeting on a quarterly basis, the board administers the county employees retirement funds and makes certain the funds are invested and distributed in accordance with laws governing retirement funds.

## OTHER BOARDS AND COMMISSIONS

### **SALARY BOARD**

Comprised of four (4) permanent members, including the three (3) County Commissioners and the Controller. Each elected Row Officer or Judge becomes the fifth board member when matters of salary or employment are reviewed which pertain to that official's department. The Salary Board holds annual reorganization meetings and subsequent meetings throughout the year, as needed, to discuss matters of personnel and compensation.

### **SINKING FUND COMMISSION**

Comprised of the County Commissioners, Controller and County Treasurer, this commission is responsible for applying all interest received on sinking fund deposits and any other income towards the reduction of debts and long-term bonds against the County. When new bonds are issued by the County, the Sinking Fund Commission is empowered to make investments that will be used toward the fund. The Commission is also empowered to sell any bonds it holds in order to serve the best interests of other sinking funds.

The Commission is also responsible for the payment of all long term debts for which taxes have been specifically raised by the County Commissioners.

## HUMAN SERVICES

### **HUMAN SERVICES**

This office oversees the coordination of the human services through elimination of service duplication as well as the improvement and development of new services. The Department works closely with the private non-profit sector to maximize community resources through effective utilization of multiple sources of available funding.

### **AGING SERVICES**

Provides community based services to older individuals living in Washington County. Services include Senior Community Centers, Nutrition Services, Transportation, Care Management and Ombudsman.

### **CHILD CARE INFORMATION SERVICES (CCIS)**

CCIS offers free information about child care and children's services in Washington County. CCIS incorporates a state-wide computerized system which allows personalized referrals to parents looking for child care. CCIS also offers subsidized child care (infants through age 12) for working parents who meet the eligibility criteria.

### **CHILDREN AND YOUTH**

Services offered focus on keeping the family unified or trying to reunite parents and their children. Counseling is directed towards preventing or alleviating conditions that put the child at risk for running away or parental abuse.

### **DRUG AND ALCOHOL**

This office sub-contracts with state licensed drug and alcohol agencies to offer services to citizens of Washington and Greene counties.

### **HOMELESS SERVICES & HOUSING ASSISTANCE PROGRAMS**

Focuses on prevention and intervention services to address various housing needs and the need of other supportive services.

### **INFORMATION AND REFERRAL**

Provides assistance in finding the information you need for your personal situation and can refer you to which department best fills those needs.

### **BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES**

Contracts with outside agencies who provide services related to the care of mentally challenged patients.

### **VETERANS AFFAIRS**

This office is responsible for compiling and maintaining records of death and burial of Washington County wartime veterans, and also assists in securing rights and benefits as established by Federal and State regulations. Funeral and burial assistance is offered to veterans and their widows, as well as a fixed amount offered for the foundation and installation of headstones for veterans. Free flag and emblem markers are provided to organizations that assume responsibility for placing them on graves.

### **WASHINGTON/GREENE BEHAVIORAL HEALTH SERVICES**

This office contracts with outside agencies who provide services related to the care of mentally challenged patients.

### **WASHINGTON COUNTY HEALTH CENTER**

This 288 bed long-term care facility provides skilled nursing care, rehabilitation services, residential nursing home care, and residential services for individuals with special needs, such as Alzheimer's disease. The Health Center also offers such services as Adult Day Care, and training and support for caregivers and families.

## COUNTY ROW OFFICES

### CLERK OF COURTS

All records of the county courts involving criminal cases are kept in the clerk's office. Juvenile cases are also docketed by the Clerk of Courts. Also kept on file are petitions for election districts, appointments of elected officials, tax collection bonds and other related documents.

### CONTROLLER

The Controller is responsible for filing the financial statements of the county. All contracts and "bills" are first approved by the County Commissioners. These statements are then sent to the Controller for payment.

### CORONER

The Coroner investigates questionable deaths in Washington County and completes all autopsy, coroner and toxicology reports. The Coroner then rules the cause of death and the accused will face trial for any crime committed.

### COUNTY TREASURER

The Treasurer's office is the mailing agent of "bills" for the Commonwealth; it issues payroll and disbursement checks. Collecting county taxes, receiving money for state and federal grants and issuing licenses are among the major responsibilities.

### DISTRICT ATTORNEY

The District Attorney (D.A.) is the chief prosecuting attorney for all crimes committed in Washington County. Every incident in which a person is charged with a felony, such as a murder, rape or robbery; or a misdemeanor, such as aggravated assault, simple assault, or theft is processed through the D.A.'s Office. All extradition proceedings and summary offenses are also handled by the D.A.'s Office.

### PROTHONOTRY OFFICE

In this office all files related to the civil divisions of the courts are kept, including court cases involving divorce, custody of children, abuse, petitions for property disputes, car accidents, malpractice and tax, liens and judgments, tenant and landlord appeals.

### RECORDER OF DEEDS

Assembles and preserves documents containing deeds, mortgages, and taxes in an orderly archive accessible to the public.

### REGISTER OF WILLS

Administers and executes the inventory for all wills and estates. In addition to these services, this office collects inheritance taxes for the Commonwealth; certifies the assets of the estates to the heirs and pays the "bills" which will be distributed by the Treasurer's Office and transferred to the heirs' bank accounts; conducts hearings to determine the named administrator of the estate of the deceased. Another important function of this office is the issuance of marriage licenses.

### SHERIFF

The Sheriff is called upon for courthouse security, parks patrol and the transportation of prisoners, juveniles and mental patients. The Sheriff also approves the licensing of firearms and serves warrants and writs.

## PLANNING AND ECONOMIC DEVELOPMENT

### PLANNING COMMISSION

Conducts and prepares studies regarding environmental, economic and general issues that impact development and natural resources of the county. Other responsibilities include the mapping of the county, the review of land development and subdivisions and the orderly development of land, and maintaining population and demographic data for the county, providing comprehensive information to potential developers and the general public.

### WASHINGTON COUNTY AIRPORT

A County owned and operated facility, the airport serves as a reliever for other airports such as Allegheny and Pittsburgh International.

### PARKS AND RECREATION

This office is presently responsible for Cross Creek, Mingo Creek and Ten Mile Creek County Parks, as well as providing recreational and environmental education facilities for the public.

### BRIDGE DEPARTMENT

The Bridge Department directs the repair, maintenance and replacement of all county owned bridges including our historic covered bridges.

### GRAPHICS DEPARTMENT

The Graphics Department is responsible for in-house design and printing various forms, brochures, booklets and educational materials. This department also makes various PADOT approved signs.

### FLOOD CONTROL

The Flood Control Department is responsible for the maintenance and upkeep of designated creeks and flood control dam sites in Washington County.

## MORE BOARDS, AUTHORITIES AND COMMISSIONS...

### **MORE BOARDS, AUTHORITIES, AND COMMISSIONS...**

Washington County Airport Advisory Board

Washington County Board of Arbitrators

Washington County Canvas Board

Washington County Children & Youth Advisory Board

Washington County Conservation District Board of Directors

Washington County Drug & Alcohol Planning Commission

Washington County Food Bank

Washington County Growth Alliance Committee

Washington County Collaboration Projects Advisory Board

Washington County MH/MR Board

Washington County Organization of Disability

Washington County Overall Economic Development Committee

Washington County Planning Commission Board

Washington County Solid Waste Advisory Board

Washington County Tourism Board of Directors

Washington County Transportation Advisory Board

Washington County Veterans Advisory Council

Washington County 9-1-1 Planning Committee

## COURT OF COMMON PLEAS

### **COURT OF COMMON PLEAS**

The Court of Common Pleas is comprised of five (5) judges who sit on the court. They share a variety of responsibilities in the trial of criminal and civil matters. They preside over domestic relations, orphans' court, divorce court, equity and juvenile courts as well.

### **ADULT PROBATION & PAROLE OFFICE (APO)**

APO's dual missions are protection of the community and rehabilitation of the offender. Probation/Parole Officers (PO's) supervise client in the community but are authorized to arrest and detain them if new offenses or serious violations are committed.

### **COURT ADMINISTRATOR**

Appointed by the Court of Common Pleas, the Court Administrator prepares court calendars and the management of court operations. The Court Administrator also implements policies set by the State Court Administrator, prepares reports for the President Judge and State Court Administrator, and prepares civil and criminal trial lists.

### **DISTRICT JUSTICES**

The District Justices are elected officials who hear civil suits filed by individual citizens or businesses where the amount in dispute does not exceed \$8,000.00. The District Justices also hear traffic cases, landlord tenant disputes, and the first phase of all criminal proceedings. The District Justice can also perform a marriage ceremony.

### **DOMESTIC RELATIONS**

The Domestic Relations Office processes and manages child and/or spousal support, provides application, location, petition processing, paternity establishment, financial assessment, establishment of support, medical support, enforcement, and inter/intrastate services as required.

### **JURY MANAGEMENT**

Oversees the selection of jurors which employs the use of the voter's registration list and Department of Transportation Licensed Motor Vehicle list.

### **JUVENILE PROBATION**

The Juvenile Probation Department sponsors a wide variety of programs within the new juvenile justice philosophy of balanced and restorative justice—i.e. equal service to the concerns of the offending youth, protection of the community and the victim..

### **LAW LIBRARY**

The Law Library serves the legal research needs of the bench, bar and citizens of Washington County. The Law Library staff also helps genealogist and historians access county records and local materials.

### **PUBLIC DEFENDER**

Appointed through the demands of the state constitution, this office represents any individual who is arrested and/or sentenced to a jail term and cannot afford an attorney. If the court orders it, the Public Defender counsels and defends the defendant throughout the trial and conducts summary appeals if warranted. The Public Defender also represents clients at mental health hearings, juvenile hearings and child welfare hearings.



**WASHINGTON COUNTY 2016 CERTIFIED ASSESSED  
VALUE BY MUNICIPALITY**

**Washington County Total 2016  
Certified Assessed Value  
\$1,657,121,256**

ALLENPORT	\$ 2,609,832	CECIL	\$ 161,358,502	DUNLEVY	\$ 1,777,296	HOUSTON	\$ 5,601,010	N BETHLEHEM	\$ 9,770,972	S STRABANE	\$ 115,898,096
AMWELL	\$ 24,009,791	CENTERVILLE	\$ 15,322,828	E BETHLEHEM	\$ 7,332,004	INDEPENDENCE	\$ 8,413,598	N CHARLEROI	\$ 4,266,184	SPEERS	\$ 9,895,553
BEALLSVILLE	\$ 1,762,415	CHARLEROI	\$ 15,557,627	EAST FINLEY	\$ 11,984,549	JEFFERSON	\$ 6,583,679	N FRANKLIN	\$ 35,871,249	STOCKDALE	\$ 1,728,504
BENTLEYVILLE	\$ 11,683,320	CHARTIERS	\$ 62,731,284	E WASHINGTON	\$ 10,618,676	LONG BRANCH	\$ 2,362,927	N STRABANE	\$ 201,588,655	TWILIGHT	\$ 1,093,708
BLAINE	\$ 3,465,509	CLAYSVILLE	\$ 2,786,425	ELCO	\$ 956,231	MARIANNA	\$ 994,306	NOTTINGHAM	\$ 28,018,094	UNION	\$ 37,028,023
BUFFALO	\$ 14,038,249	COAL CENTER	\$ 395,073	ELLSWORTH	\$ 2,895,748	MIDWAY	\$ 3,806,415	PETERS	\$ 346,802,274	W BETHLEHEM	\$ 6,108,263
BURGETTSTOWN	\$ 6,374,762	COKEBURG	\$ 1,832,778	FALLOWFIELD	\$ 22,902,724	MONONGAHELA	\$ 17,359,315	ROBINSON	\$ 11,477,287	W BROWNSVILLE	\$ 4,018,728
CALIFORNIA	\$ 21,889,059	CROSS CREEK	\$ 8,853,463	FINLEYVILLE	\$ 2,278,056	MORRIS	\$ 11,118,394	ROSCOE	\$ 2,766,618	W FINLEY	\$ 7,519,157
CANONSBURG	\$ 48,467,806	DEEMSTON	\$ 3,488,977	GREENHILLS	\$ 795,205	MT PLEASANT	\$ 25,670,960	SMITH	\$ 21,010,569	W MIDDLETON	\$ 571,272
CANTON	\$ 46,542,268	DONEGAL	\$ 14,438,310	HANOVER	\$ 17,941,523	MCDONALD	\$ 7,489,775	SOMERSET	\$ 18,983,098	W PIKE RUN	\$ 7,958,539
CARROLL	\$ 35,763,341	DONORA	\$ 16,712,282	HOPEWELL	\$ 5,922,643	NEW EAGLE	\$ 8,526,981	S FRANKLIN	\$ 25,049,067	WASHINGTON	\$ 56,281,430

**WASHINGTON COUNTY MUNICIPALITIES  
2015 MILLAGE**

Municipality	Local	School District*	County	Total
Allenport	27.00	95.50	24.90	147.40
Amwell	7.00	113.00	24.90	144.90
Beallsville	22.00	110.64	24.90	157.54
Bentleyville	29.00	123.00	24.90	176.90
Blaine	14.00	126.15	24.90	165.05
Buffalo	5.50	126.15	24.90	156.55
Burgettstown	32.00	128.00	24.90	184.90
California	35.00	95.50	24.90	155.40
Canonsburg	39.33	108.00	24.90	172.23
Canton	5.50	113.00	24.90	143.40
Carroll	6.60	125.00	24.90	156.50
Cecil	16.00	108.00	24.90	148.90
Centerville	38.00	110.64	24.90	173.54
Charleroi	43.05	136.00	24.90	203.95
Chartiers	9.00	122.01	24.90	155.91
Claysville	24.00	126.15	24.90	175.05
Coal Center	29.00	95.50	24.90	149.40
Cokeburg	26.00	123.00	24.90	173.90
Cross Creek	12.00	123.00	24.90	159.90
Deemston	16.50	110.64	24.90	152.04
Donegal	12.00	126.15	24.90	163.05
Donora	33.00	125.00	24.90	182.90
Dunlevy	19.10	136.00	24.90	180.00
East Bethlehem	30.50	110.64	24.90	166.04
East Finley	6.00	126.15	24.90	157.05
East Washington	28.00	133.00	24.90	185.90
Elco	18.20	95.50	24.90	138.60
Ellsworth	19.00	123.00	24.90	166.90
Fallowfield	18.00	136.00	24.90	178.90
Finleyville	25.00	125.00	24.90	174.90
Green Hills	11.00	126.15	24.90	162.05
Hanover	4.00	128.00	24.90	156.90
Hopewell	8.00	123.00	24.90	155.90
Houston	29.00	122.01	24.90	175.91

Municipality	Local	School District*	County	Total
Independence	14.00	123.00	24.90	161.90
Jefferson	10.00	128.00	24.90	162.90
Long Branch	11.00	95.50	24.90	131.40
Marianna	30.00	110.64	24.90	165.54
Midway	33.00	126.59	24.90	184.49
Monongahela	23.00	125.00	24.90	172.90
Morris	12.00	126.15	24.90	163.05
Mt. Pleasant	17.50	126.59	24.90	168.99
McDonald	40.75	126.59	24.90	192.24
New Eagle	19.85	125.00	24.90	169.75
North Bethlehem	16.00	123.00	24.90	163.90
North Charleroi	48.00	136.00	24.90	208.90
North Franklin	15.00	113.00	24.90	152.90
North Strabane	9.98	108.00	24.90	142.88
Nottingham	10.20	125.00	24.90	160.10
Peters	13.00	110.75	24.90	148.65
Robinson	15.00	126.59	24.90	166.49
Roscoe	13.00	95.50	24.90	133.40
Smith	19.50	128.00	24.90	172.40
Somerset	12.00	123.00	24.90	159.90
South Franklin	11.00	126.15	24.90	162.05
South Strabane	7.50	113.00	24.90	145.40
Speers	22.00	136.00	24.90	182.90
Stockdale	19.00	136.00	24.90	179.90
Twilight	16.00	136.00	24.90	176.90
Union	12.00	125.00	24.90	161.90
West Bethlehem	17.20	110.64	24.90	152.74
West Brownsville	29.00	108.05	24.90	161.95
West Brownsville Annex	29.00	95.50	24.90	149.40
West Finley	3.00	126.15	24.90	154.05
West Middletown	10.00	123.00	24.90	157.90
West Pike Run	17.00	95.50	24.90	137.40
Washington (Land)	107.63	133.00	24.90	265.53
Washington (Buildings)	3.50	133.00	24.90	161.40

\*FISCAL YEAR 2015-2016

# A READER'S GUIDE TO THE BUDGET

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## FUND STRUCTURE

### Purpose

### Major Source of Funds

#### GOVERNMENTAL FUNDS

General Fund - The chief operating fund of the County. Unless otherwise required by statute, contractual agreement, or policy, all County revenues and expenditures are recorded in the General Fund. Including Aging Services, Children and Youth Services and Human Services Administration.

Real estate taxes, departmental earnings, federal and state grants.

#### SPECIAL REVENUE FUNDS

Liquid Fuels Fund - Accounts for state aid revenues used for building and improving roads and the County's 118 bridges.

Federal grants and state gasoline tax.

Human Services Fund - Accounts for the provision of various social services to eligible County residents. Oversight of Child Care Information Services.

Federal and state grants.

Domestic Relations Fund - Accounts for expenditures and reimbursement of revenue related to the operation of the County's child support enforcement program.

Federal, state and county funds.

Hazardous Materials Fund - Accounts for funds earmarked for the handling of emergency situations involving hazardous materials.

Departmental fees and donated funds.

Behavioral Health and Developmental Services Fund - Accounts for expenditures and reimbursement of revenue related to providing treatment services to individuals who suffer from mental disabilities.

Federal and state grants.

Debt Service Fund - Accounts for the servicing of general long-term debt not being financed by proprietary funds.

Real estate taxes.

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# A READER'S GUIDE TO THE BUDGET

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## FUND STRUCTURE

### Purpose

### Major Source of Funds

#### **SPECIAL REVENUE FUNDS (continued)**

Capital Expenditures Fund – Accounts for capital projects funded by the County's General Fund, Act 13 Impact Fees and bond proceeds.

Gas lease royalties, Act 13 Impact fees, County funds, Bond proceeds.

Airport Operating Fund – Accounts for the operation of the County Airport.

Federal and state grants, County funds, user charges.

#### **PROPRIETARY FUNDS**

Washington County Health Center - Operates on a fee-for-service basis in a manner similar to commercial enterprises. An Enterprise Fund.

Charges for services and fees.

Emergency Communication 911 Fund – Accounts for the operations of the County's emergency communication system. An Enterprise Fund.

Phone user charges, County funds, State reimbursement for wireless expenses.

Health Choices – Accounts for expenditures and reimbursement of Commonwealth of PA Medical Assistance revenue related to the provision of a mandatory Behavioral Managed Care program.

Charges for patients/clients services.

#### **FIDUCIARY FUNDS**

Employee's Retirement Plan – Accounts for the pension plan for County employees. The plan is accounted for in essentially the same manner as a proprietary fund, since capital maintenance is critical.

Employee and employer contributions, investment proceeds.

Tax Claim Fund – Operates under the provisions of Pennsylvania Real Estate Act and serves as collection agent for all liened real estate taxes for the taxing districts across Washington County.

Real estate taxes, liened property sale proceeds.

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## A READER'S GUIDE TO THE BUDGET

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### DEFINITIONS

**Fund:** A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities.

**Governmental Funds:** Most of the County's basic services are in this category, including General Government, Judicial, Public Safety and Human Services. Real estate taxes, charges for services, and intergovernmental revenue primarily fund these programs.

**Special Revenue Funds:** Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

**Proprietary Funds:** Proprietary funds are financed and operated in a manner similar to private business enterprises in which costs are recovered primarily through user charges. The type of proprietary fund that the County uses for its Health Center, 911 operations, and Health Choices is an Enterprise fund.

**Fiduciary Funds:** The County is a trustee, or fiduciary, for its employees' pension plan. In addition, the County is also responsible for agency funds, which represent clearing accounts for assets held by the County in its role of custodian until funds are allocated to private parties, organizations, or government agencies to which they belong. These include the Employees' retirement plan, other post-employment benefits (OPEB) trust fund, and agency funds.

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## **A READER'S GUIDE TO THE BUDGET**

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### **THE BUDGET PROCESS**

There are three phases of the budget process: Preliminary, Posted and Adopted. The County follows these procedures in establishing the budget:

1. In early August, the finance department sends out budget requests to each department. There is a specific process, form and a time line to adhere to which is the same for every department so as to have uniformity and cooperation within the guidelines set forth.
2. The initial requests received from the departments are verified and reviewed by the finance department, then presented to the Commissioners by the Finance Director. This is the Preliminary budget stage.
3. After the preliminary stage, the Finance Director then schedules budget hearings with specific departments to review various financial and personnel requests. Once these hearings have been completed, the changes agreed upon in those meetings are reflected in the budget and reviewed with the Commissioners. This is the Posted budget stage.
4. By early December, the final budget is presented to the Commissioners. Pursuant to budgetary requirements as set forth in the County Code, public notice is given that the final budget is available for inspection for a period of 20 days.
5. After the 20-day inspection period, but no later than December 31, the Commissioners adopt the final budget by enacting an appropriate resolution. This is the Adopted budget stage.

The Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing now or hereafter authorized by law. The Commissioners may authorize the transfer of any unencumbered balance of any appropriation item or any portion thereof. The legal level of required Commissioner approval of budget amendments is the individual fund level. These budget changes are reflected in the applicable budget.

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