



2021 Budget Summary

County of Lycoming, Pennsylvania

Prepared by: Lycoming County Office of Budget & Finance

10/22/2020

The proposed 2021 budget totals \$110.0 million in revenues for all operations and services representing an increase of \$5.2 million or 5 percent from the 2020 adopted budget of \$104.8 million. Expenses are budgeted at \$133.4 million, which is a 12 percent increase over the 2020 adopted budget of \$119.2 million. The result is a projected budget deficit of \$23.4 million for the 2021 fiscal year.

Lycoming County's tax millage rate for 2021 is currently projected to remain at the 2020 rate of 6.5000 mills. This means a property with an assessed value of \$100,000 would pay \$650 in County taxes.

For 2021, the board of Commissioners continues to strengthen the County's financial position through prudent financial management. The Board meets monthly with the Office of Budget & Finance receiving updates on the County's current fiscal status, which is extremely helpful during the budget process. The County issued bonds in 2018 and 2019 to finance some major capital projects. They will cover a large portion of the proposed deficit for 2021 helping the County to continue to maintain a healthy reserve level.

Budget Overview

The County budget is presented in summary by four sections: the General Fund, the Special Revenue Funds, the Debt Service Fund, and the Enterprise Fund. For each section, Funding Sources and Expenditures are broken out by function type according to the Governmental Accounting Standards Board (GASB).

The Revenues for the **General Fund Operations** (as noted on page 7) are projected to increase by \$0.5 million or 0.8% from 2020. Property Taxes account for 58% of the General Operations and 34% of All Services. Overall, the General Fund budget produced a deficit of \$14.5 million.

Executive Summary

County of Lycoming

There are seventy departments/programs/divisions that make up the General Fund services.

These include:

Budget & Finance	Commissioners	Solicitors
County Building Executive Plaza	County Building Courthouse	County Building Lysock Complex
County Building Rte. 405	County Building Third St. Plaza	County Building PRC
County Building Lyco Crk Rd	Voter Registration	Conduct of Elections
Tax Assessment	Treasurer	Controller
Tax Collection	Central Collections	Capital Purchases
Contingency	Planning & Community Development	Zoning
GIS	Management Information Services	Central Telephone
Mail Services	Printing	Record Retention
Human Resources	Register & Recorder	Sheriff
Coroner	Prothonotary	Clerk of Courts
Domestic Relations	Public Defender	District Attorney
Narcotics Enforcement Unit	Law Library	Courts
Constables	MDJ Frey	MDJ Biichle
MDJ Solomon	MDJ Whiteman	MDJ Kemp
MDJ Lepley	Adult Probation	Re-Entry Center
Prison	Pre-Release	DUI Center
Act 198	Central Processing Center	Communications
Emergency Management Agency	Emergency Medical Services	Hazardous Materials
Flood Mitigation	Economic Development	Environmental Division
Children & Youth	Veteran's Affairs	County Farm
Co-Operative Extension	Conservation District	Employee Fringe
Insurance	Non-Governmental	Outside Agencies
Juvenile Probation		

The County allocates all salaries and now benefits directly to their perspective department.

The County's **Special Revenue Funds** are made up of the following services: Domestic Relations, DA Investigative, Narcotics Enforcement, Administrative Office of Pennsylvania Courts Grants, Register & Recorder, Prothonotary, Emergency Medical Services, Hazardous Materials, 911 Phone Tariff, Emergency Management Agency, Liquid Fuels, Community Development Block Grants, Flood Mitigation, Economic Development, Environmental Division, Growing Greener Trust, Act 13, Farm Easement, Nutrient Credit Trading, Coroner Act 122, PCORP Loss Prevention Grant, and Pass Thru Grants. Total Revenues for Special Revenue Funds are projected to be \$22.6 million with an additional \$0.098 million General

Fund Contribution. The Special Revenue Funds expenditures are projected to increase by \$10.6 million or 77.3% from 2020 primarily due to the levee project, additions to pass thru grants, and increased reimbursement to the General Fund from Act 13 to cover capital projects.

The **Debt Service Fund** category is comprised of departments for each of the County's outstanding Bonds or Notes. Expenditures in this area are projected to decrease in 2021 by \$102 thousand. The corresponding General Fund Contribution is projected to decrease by \$102 thousand as well.

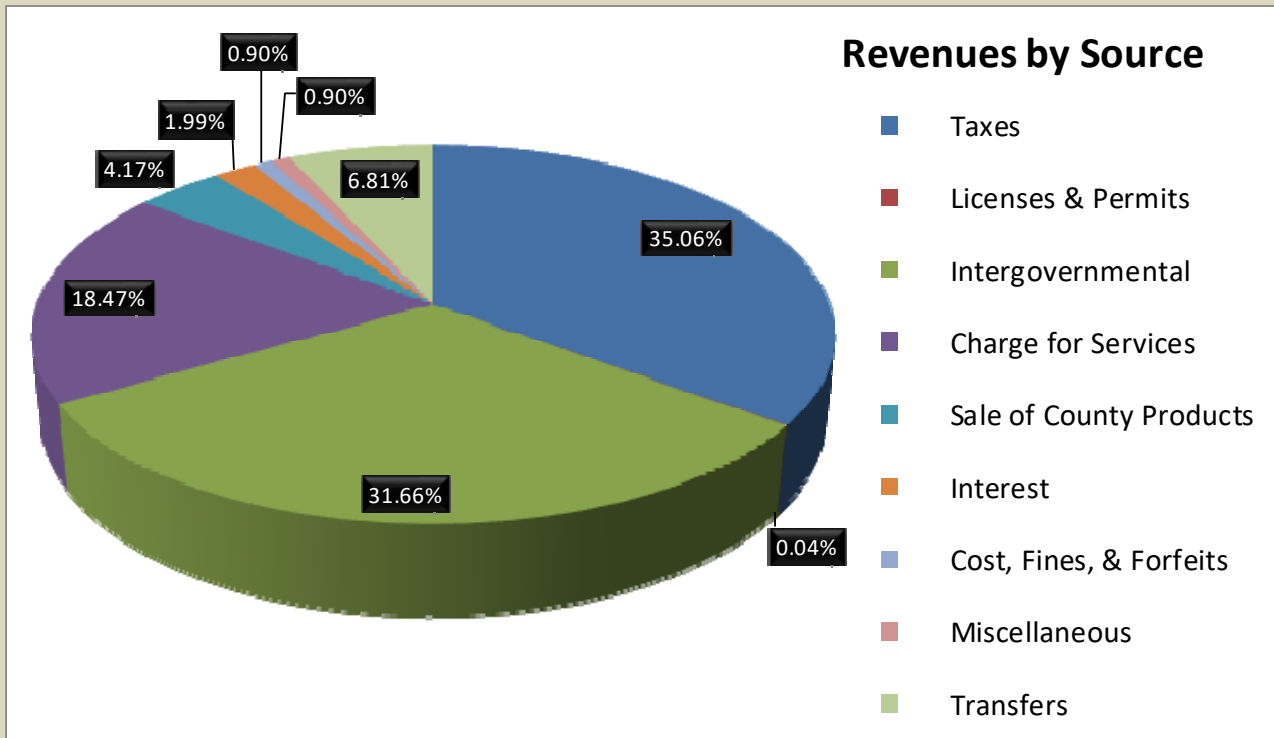
The County's only **Enterprise Fund** which is used to account for operations that are financed and operated in a manner similar to a private business enterprise where the intent of the County is that the cost of providing goods and services to the public would be financed or recovered primarily through user charges is Resource Management Services (the landfill). There are fifteen departments/programs/divisions that make up the Enterprise Fund. These include, Landfill Administration, Landfill Operations Administration, Landfill Earth Moving, Landfill Waste Movement, Landfill Screening Process, Landfill Support Services, Landfill Shop & Maintenance, Landfill Weld Shop, Landfill Leachate Collection, Landfill Gas Collection, Transfer Station, Resource Recovery, Co-Generation Sales, Farm Properties and Energy Sales. The revenues for the landfill are projected to decrease slightly by \$41.7 thousand for 2021. The projected contribution to the County's General Fund is expected to increase slightly by \$19 thousand. Expenditures at the same time are projected to have a 26.7% increase or \$5.7 million. Overall, the landfill is projected to have a loss of \$7.2 million for the 2021 fiscal year. The landfill has a healthy reserve balance that will not be depleted by the proposed deficit.

2021 Budget Summary – All Funds

County of Lycoming

2021

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	ENTERPRISE FUND	TOTAL ALL SERVICES
FUNDING SOURCES					
Taxes	\$ 38,567,213	\$ -	\$ -	\$ -	\$ 38,567,213
Licenses & Permits	44,750	-	-	-	44,750
Intergovernmental - Federal	4,238,156	7,173,249	-	-	11,411,405
Intergovernmental - State	10,088,007	11,665,471	-	526,000	22,279,478
Intergovernmental - Other	578,228	566,550	-	-	1,144,778
Charge for Services	4,190,178	2,893,580	-	13,234,370	20,318,128
Sale of County Products	72,200	-	-	4,510,000	4,582,200
Interest	357,818	169,746	-	1,663,340	2,190,904
Cost, Fines, & Forfeits	945,425	50,000	-	-	995,425
Miscellaneous	857,691	80,000	-	54,200	991,891
Transfers from Other County Operations	3,837,152	97,662	3,552,882	-	7,487,696
TOTAL FUNDING SOURCES	\$ 63,776,818	\$ 22,696,258	\$ 3,552,882	\$ 19,987,910	\$ 110,013,868
EXPENDITURES					
General Governmental	\$ 8,422,312	\$ 4,498,500	\$ -	\$ -	\$ 12,920,812
Judicial	13,598,563	1,157,325	-	-	14,755,888
Public Safety	20,754,245	3,777,676	-	-	24,531,921
Public Works	359,713	9,187,734	-	25,293,621	34,841,068
Human Services	11,387,935	5,304,185	-	-	16,692,120
Culture & Recreation	1,281,912	301,324	-	-	1,583,236
Conservation & Development	1,846,659	84,800	-	-	1,931,459
Debt Service	-	-	3,552,882	-	3,552,882
Miscellaneous	3,166,213	-	-	-	3,166,213
Capital Assets	11,921,974	48,525	-	-	11,970,499
Transfers to Other County Operations	5,535,485	30,662	-	1,921,549	7,487,696
TOTAL EXPENDITURES	\$ 78,275,011	\$ 24,390,731	\$ 3,552,882	\$ 27,215,170	\$ 133,433,794
CONTRIBUTION/(USE) OF RESERVES	\$ (14,498,193)	\$ (1,694,473)	\$ -	\$ (7,227,260)	\$ (23,419,926)



Taxes: The County is permitted by state law to levy real estate taxes up to 25 mills on every dollar of assessed value for general County purposes exclusive of the requirements for the payment of interest and principal on bonded debt. For 2021, County real estate taxes are projected to be levied at a rate of 6.5000 for County purposes.

Licenses & Permits: The County’s portion of the fee collected for dog, hunting, and fishing licenses as well as the fee for small games of chance permits.

Intergovernmental: Receipts from other governments (federal, state, and local) in the forms of grants, entitlements, or payments in lieu of taxes. Revenue is estimated using allocation letters or estimates based on trends and information from federal, state, and local agencies.

Charge for Service: Payments from customers for the provision of specific services to a person or entity.

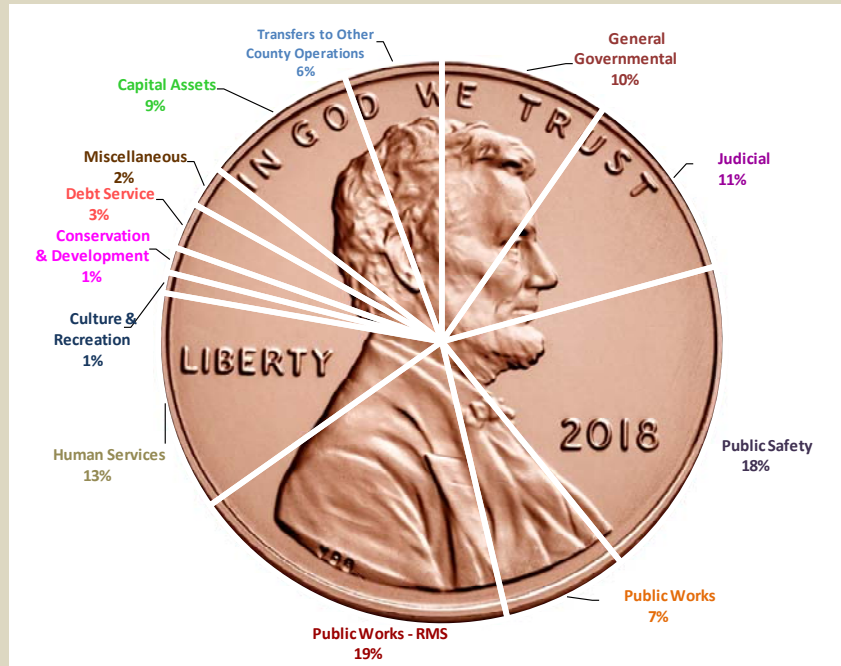
Sale of County Products: Payments for the sale of any County owned item. Examples would include the sale of surplus inventory items, crops and livestock at the farm, and recycling products, electricity, and gas at the landfill.

Interest: Interest earned on any County bank account or investment.

Cost, Fines, & Forfeits: Collected County cost and fines.

Miscellaneous: These revenues include anything from rent to telephone fees at the prison.

Transfers: Represents operating transfers of funds to one governmental fund from another when one fund is responsible to support the other.



General Governmental: Costs related to the central administration of the County government including departments such as Commissioners, Voter Registration, Human Resources, Maintenance, Budget & Finance.

Judicial: Sheriff, Coroner, Courts, District Attorney, and Public Defender are some of the departments that make up the costs in the Judicial category.

Public Safety: Public Safety includes departments like the Prison, Adult and Juvenile Probation, Communications, Emergency Services, and Hazardous Materials.

Public Works: Liquid Fuels, Community Development Block Grants, Flood Mitigation, Economic Development and Resource Management Services are examples of the departments that make up this category.

Human Services: Human Services is comprised of our Children & Youth and Veteran’s Affairs dept.

Culture & Recreation: The Culture & Recreation division encompasses our Recreational Grant department and our Marcellus Legacy Fund.

Conservation & Development: This category is made up of the County Farm, Co-Operative Extension, and Conservation District.

Debt Service: The amount of money required in a given year to pay the principal and interest expense of any existing County debt.

Miscellaneous: Employee Fringe and Liability Insurance department make up the majority of the expenses in the Miscellaneous area.

Capital Assets: This category accounts for all of the capital assets being purchased by the County in a given year. Resource Management Services assets are not included as they are an enterprise fund.

Transfers: Represents operating transfers of funds from one governmental fund to another.

Budget Summary – General Fund

County of Lycoming

	2021		2020	
	BUDGET	vs	BUDGET	Variance
FUNDING SOURCES				
Taxes	\$ 37,142,213		\$ 37,141,538	\$ 675
Hotel Tax	1,425,000		1,425,000	-
Licenses & Permits	44,750		44,750	-
Intergovernmental - Federal	4,238,156		3,693,639	544,517
Intergovernmental - State	10,088,007		9,175,277	912,730
Intergovernmental - Other	578,228		566,907	11,321
Charge for Services	4,190,178		4,156,436	33,742
Sale of County Products	72,200		70,200	2,000
Interest	357,818		615,341	(257,523)
Cost, Fines, & Forfeits	945,425		935,050	10,375
Miscellaneous	857,691		1,457,344	(599,653)
Transfers from Other County Operations	3,837,152		3,958,054	(120,902)
TOTAL FUNDING SOURCES	\$ 63,776,818		\$ 63,239,536	\$ 537,282
EXPENDITURES				
General Governmental	\$ 8,422,312		\$ 11,829,995	\$ (3,407,683)
Judicial	13,598,563		13,357,373	241,190
Public Safety	20,754,245		19,390,214	1,364,031
Public Works	359,713		405,300	(45,587)
Human Services	11,387,935		10,138,921	1,249,014
Culture & Recreation	1,281,912		1,301,912	(20,000)
Conservation & Development	1,846,659		2,078,695	(232,036)
Debt Service	-		274,197	(274,197)
Miscellaneous	3,166,213		3,110,075	56,138
Capital Assets	11,921,974		12,122,162	(200,188)
Transfers to Other County Operations	5,535,485		5,767,086	(231,601)
TOTAL EXPENDITURES	\$ 78,275,011		\$ 79,775,930	\$ (1,500,919)
CONTRIBUTION/(USE) OF RESERVES	\$ (14,498,193)		\$ (16,536,394)	

Revenue

- **Anticipated Bond Proceeds:** The proceeds derived from the sale of Bonds by the County.
- **Charge for Services:** Payments from customers for the provision of specific services to a person or entity.
- **Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted; the use of contingency requires the Commissioner's approval.
- **Cost, Fines & Forfeits:** refers to the proceeds of all penalties, forfeitures, and fines that are collected by the County.
- **Fund Balance:** Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).
- **General Fund:** The General fund is the chief operating fund of the County. It is used to account for all financial resources not accounted for in another fund.
- **Hotel Tax:** Taxes on overnight lodging which are used for tourist promotion.
- **Interest and Investment Earnings:** Interest and dividends paid on bank deposits or other investments, including gains from the sale of investments.
- **Intergovernmental:** Receipts from other governments (federal, state, and local) in the forms of grants, entitlements, or payments in lieu of taxes.
- **Licenses & Permits:** The County's portion of the fee collected for dog, hunting, and fishing licenses as well as the fee for small games of chance permits.
- **Mill:** One-tenth (0.1) of one cent, or .001 of one dollar.
- **Millage:** The rate used to calculate taxes based upon the assessed value of a property, expressed in mills.
- **Sale of County Products:** Payments received for the sale of any County owned item.
- **Taxes:** Levied directly by the County for its own use. Included in this category of tax revenues are current and delinquent taxes, to include principal and interest on delinquencies, and hotel taxes.

Expenditure

- **Allocations:** Distributions of funds across various departments.
- **Conservation & Development:** Expenditures for promoting conservation practices and protecting farmlands in the community. Specifically expenditures of the following departments: the County Farm, Co-Operative Extension, and Conservation District.
- **Culture & Recreation:** Expenditures used to support the recreational needs of the County.
- **Debt Service:** The amount of money required in a given year to pay the principal and interest expense of any existing County debt.
- **General Governmental:** Costs related to the central administration of the County Government including the following departments: Commissioners, Solicitors, County Buildings, Voter Registration, Conduct of Elections, Tax Assessment, Treasurer, Controller, Budget & Finance, Tax Collection, Central Collections, Planning & Community Development, Zoning, GIS, Management Information Services, Central Telephone, Mail Services, Printing, Record Retention, and Human Resources.
- **Human Services:** Expenditures for preservation of public health and assistance to those segments of the population that are unable to fully care for themselves. These include Children & Youth, Veteran's Affairs, and Mental Health/Intellectual Disabilities.
- **Judicial:** Includes expenditures for judicial activities of the County; specifically the Register & Recorder, Sheriff, Coroner, Prothonotary, Domestic Relations, Public Defender, District Attorney, Narcotics Enforcement Unit, Law Library, Courts, Constables, and all MDJ's offices.
- **Miscellaneous Expenses:** Includes expenses not directly allocated to particular departments such as employee fringe and liability insurance.
- **Public Safety:** Public Safety includes Adult Probation, Re-Entry Center, Prison, Pre-Release, DUI Center, Act 198, Central Processing Center, Communications, Emergency Management Agency, Emergency Medical Services, Hazardous Materials, and Juvenile Probation.
- **Public Works:** Public facilities and improvements financed by the government for the public good. This category includes Liquid Fuels, Resource Management Services, Economic Development projects, and some Community Development Block Grant projects.
- **Transfers:** Represents operating transfers of funds from one governmental fund to support another governmental fund when one fund is responsible to support the other.

**COUNTY OF LYCOMING
REQUESTED COUNTY OPERATING BUDGET SUMMARY
FOR THE YEAR 2021**

October 15, 2020

GOVERNMENTAL FUND TYPES

	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)
COUNTY GENERAL FUND	59,281,482	59,939,666	658,184	1.11%	74,008,844	72,739,526	(1,269,318)	-1.72%
SPECIAL REVENUE FUNDS	17,845,213	22,598,596	4,753,383	26.64%	14,212,384	24,360,069	10,147,685	71.40%
DEBT SERVICE FUNDS	-	-	-	0.00%	3,655,097	3,552,882	(102,215)	-2.80%
ENTERPRISE FUNDS	20,029,567	19,987,910	(41,657)	-0.21%	19,578,087	25,293,621	5,715,534	29.19%
TOTAL OPT. REV. & EXP.	97,156,262	102,526,172	5,369,910	5.53%	111,454,412	125,946,098	14,491,686	13.00%
	OTHER FINANCING SOURCES				OTHER FINANCING USES			
BOND PROCEEDS / EXPENSES	-	-	-	0.00%	-	-	-	0.00%
INTERFUND SUBSIDIES								
COUNTY GENERAL FUND	3,958,054	3,837,152	(120,902)	-3.05%	5,767,086	5,535,485	(231,601)	-4.02%
SPECIAL REVENUE FUNDS	86,604	97,662	11,058	12.77%	30,167	30,662	495	0.00%
DEBT SERVICE FUNDS	3,655,097	3,552,882	(102,215)	-2.80%	-	-	-	0.00%
ENTERPRISE FUNDS	-	-	-	0.00%	1,902,502	1,921,549	19,047	1.00%
TOTAL OTHER FINANCIAL SOURCES & USES	7,699,755	7,487,696	(212,059)	-2.75%	7,699,755	7,487,696	(212,059)	-2.75%
TOTAL REVENUE & OTHER SOURCES & EXPENDITURES AND OTHER USES	104,856,017	110,013,868	5,157,851	4.92%	119,154,167	133,433,794	14,279,627	11.98%
FUND PROFIT / (LOSS)	2020	2021						
	(14,298,150)	(23,419,926)						

NET PROFIT / (LOSS)

2020 APPROVED BUDGET

	COUNTY GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
OPERATING PROFIT / (LOSS)	(14,727,362)	3,632,829	(3,655,097)	451,480	(14,298,150)
OTHER FIN. SOURCES/USES PROFIT/ (LOSS)	(1,809,032)	56,437	3,655,097	(1,902,502)	-
NET PROFIT / (LOSS)-ALL COUNTY FUNDS	(16,536,394)	3,689,266	-	(1,451,022)	(14,298,150)

2021 REQUESTED BUDGET

	COUNTY GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
OPERATING PROFIT / (LOSS)	(12,799,860)	(1,761,473)	(3,552,882)	(5,305,711)	(23,419,926)
OTHER FIN. SOURCES/USES PROFIT/ (LOSS)	(1,698,333)	67,000	3,552,882	(1,921,549)	-
NET PROFIT / (LOSS)-ALL COUNTY FUNDS	(14,498,193)	(1,694,473)	-	(7,227,260)	(23,419,926)

COUNTY OF LYCOMING
REQUESTED COUNTY OPERATING BUDGET SUMMARY
FOR THE YEAR 2021

October 15, 2020

GOVERNMENTAL FUND TYPES

COUNTY GENERAL FUND	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)
COUNTY COMMISSIONERS								
COMMISSIONERS	50,000	-	(50,000)	0.00%	888,331	1,031,234	142,903	16.09%
SOLICITORS	-	-	-	0.00%	117,000	120,000	3,000	2.56%
CONTINGENCY	-	-	-	0.00%	187,358	400,000	212,642	113.50%
	50,000	-	(50,000)	0.00%	1,192,689	1,551,234	358,545	30.06%
ROW OFFICES								
TREASURER	656,691	399,268	(257,423)	-39.20%	355,877	378,191	22,314	6.27%
CONTROLLERS	-	-	-	0.00%	704,519	705,362	843	0.12%
REGISTER & RECORDER	981,500	981,500	-	0.00%	545,812	569,417	23,605	4.32%
SHERIFF	245,700	247,800	2,100	0.85%	2,037,241	2,107,737	70,496	3.46%
CONSTABLES	155,200	162,500	7,300	4.70%	336,600	394,000	57,400	17.05%
	400,900	410,300	9,400	2.34%	2,373,841	2,501,737	127,896	5.39%
CORONER	46,000	46,000	-	0.00%	472,333	483,988	11,655	2.47%
PROTHONOTARY	558,500	383,300	(175,200)	-31.37%	874,997	719,014	(155,983)	-17.83%
CLERK OF COURTS	130,849	311,150	180,301	137.79%	267,626	359,278	91,652	34.25%
DISTRICT ATTORNEY	260,075	259,900	(175)	-0.07%	2,235,462	2,178,467	(56,995)	-2.55%
NARCOTICS ENFORCEMENT UNIT	60,000	60,000	-	0.00%	609,380	642,516	33,136	5.44%
D.U.I. PROGRAM	180,000	180,000	-	0.00%	178,831	178,850	19	0.01%
	500,075	499,900	(175)	-0.03%	3,023,673	2,999,833	(23,840)	-0.79%
ASSESSMENT								
TAX ASSESSMENT	51,650	50,700	(950)	-1.84%	874,738	520,385	(354,353)	-40.51%
COUNTY BUILDINGS / MAINTENANCE								
CNTY. BUILD. EXEC. PLAZA	76,031	69,700	(6,331)	-8.33%	475,455	413,331	(62,124)	-13.07%
CNTY. BUILD. COURTHOUSE	-	-	-	0.00%	966,723	983,293	16,570	1.71%
CNTY. BUILD. THIRD ST PLAZA	851,342	251,780	(599,562)	-70.43%	910,688	721,878	(188,810)	-20.73%
CNTY. BUILD. LYSOCK COMPLEX	99,171	105,771	6,600	6.66%	581,711	347,570	(234,141)	-40.25%
CNTY. BUILD. ROUTE 405	-	-	-	0.00%	14,675	19,525	4,850	33.05%
CNTY. BUILD. PRE-RELEASE	-	-	-	0.00%	131,931	117,361	(14,570)	-11.04%
CNTY. BUILD. LYCO CREEK RD	-	-	-	0.00%	-	22,900	22,900	#DIV/0!
	1,026,544	427,251	(599,293)	-58.38%	3,081,183	2,625,858	(455,325)	-14.78%
FISCAL SERVICES								
FISCAL SERVICES	-	-	-	0.00%	367,114	319,410	(47,704)	-12.99%
CENTRAL COLLECTIONS	854,800	854,790	(10)	0.00%	87,110	152,700	65,590	75.30%
NON GOVERNMENT EXP	320,800	320,800	-	0.00%	(363,303)	(634,500)	(271,197)	74.65%
	1,175,600	1,175,590	(10)	0.00%	90,921	(162,390)	(253,311)	-278.61%
CAPITAL OUTLAY								
	1,000	1,000	-	0.00%	9,923,790	7,760,922	(2,162,868)	-21.79%
TAX COLLECTION								
	39,097,392	39,110,266	12,874	0.03%	153,891	181,084	27,193	17.67%

**COUNTY OF LYCOMING
REQUESTED COUNTY OPERATING BUDGET SUMMARY
FOR THE YEAR 2021**

October 15, 2020

GOVERNMENTAL FUND TYPES

COUNTY GENERAL FUND	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)
PLANNING & COMMUNITY DEVELOPMENT								
PLANNING COMMISSION	20,000	20,000	-	0.00%	1,195,051	1,134,915	(60,136)	-5.03%
COUNTY ZONING	70,554	75,375	4,821	6.83%	190,279	189,994	(285)	-0.15%
G.I.S.	9,000	9,000	-	0.00%	160,195	152,263	(7,932)	-4.95%
FLOOD MITIGATION	-	-	-	0.00%	75,000	75,000	-	0.00%
ENVIRONMENTAL DIVISION	-	-	-	0.00%	-	-	-	#DIV/0!
	99,554	104,375	4,821	4.84%	1,620,525	1,552,172	(68,353)	-4.22%
HUMAN SERVICES								
HUMAN RESOURCES	300	-	(300)	-100.00%	527,322	424,884	(102,438)	-19.43%
MILITARY AFFAIRS	-	-	-	0.00%	269,538	263,075	(6,463)	-2.40%
	300	-	(300)	0.00%	796,860	687,959	(108,901)	-13.67%
FRINGE & INSURANCE								
EMPLOYMENT FRINGE	-	-	-	0.00%	3,427,575	3,480,713	53,138	1.55%
INSURANCE	-	-	-	0.00%	320,000	320,000	-	0.00%
	-	-	-	0.00%	3,747,575	3,800,713	53,138	1.42%
INFORMATION SERVICES								
VOTER REGISTRATION	-	-	-	0.00%	352,298	375,344	23,046	6.54%
CONDUCT OF ELECTIONS	50	50	-	0.00%	190,644	187,679	(2,965)	-1.56%
MANAGEMENT INFORMATION	-	-	-	0.00%	2,481,015	2,711,426	230,411	9.29%
CENTRAL TELEPHONE	-	-	-	0.00%	39,215	48,793	9,578	24.42%
MAIL SERVICES	-	-	-	0.00%	81,927	82,822	895	1.09%
PRINTING / MICROFILMING	400	400	-	0.00%	144,279	108,125	(36,154)	-25.06%
RECORD RETENTION	-	-	-	0.00%	47,881	16,793	(31,088)	-64.93%
	450	450	-	0.00%	3,337,259	3,530,982	193,723	5.80%
PUBLIC DEFENDER								
PUBLIC DEFENDER	6,500	6,500	-	0.00%	1,230,017	1,196,254	(33,763)	-2.74%
COURTS								
DOMESTIC RELATIONS	1,104,907	1,115,986	11,079	1.00%	1,542,353	1,541,377	(976)	-0.06%
COURTS	305,164	296,243	(8,921)	-2.92%	2,784,693	2,775,483	(9,210)	-0.33%
LAW LIBRARY	-	-	-	0.00%	40,434	41,483	1,049	2.59%
D.J. FREY	75,000	75,000	-	0.00%	254,454	259,881	5,427	2.13%
D.J. BIICHLER	69,500	69,500	-	0.00%	163,556	165,295	1,739	1.06%
D.J. SOLOMON	62,900	63,250	350	0.56%	225,715	208,970	(16,745)	-7.42%
D.J. WHITEMAN	89,400	84,800	(4,600)	-5.15%	230,533	212,883	(17,650)	-7.66%
D.J. KEMP	63,300	63,300	-	0.00%	171,666	189,024	17,358	10.11%
D.J. LEPLEY	62,700	68,800	6,100	9.73%	247,868	254,271	6,403	2.58%
S.A.E. & D.R.	45,500	41,200	(4,300)	-9.45%	45,000	35,000	(10,000)	-22.22%
CENTRAL PROCESSING CENTER	250,000	260,000	10,000	4.00%	87,730	87,731	1	0.00%
ADULT PROBATION	893,220	879,520	(13,700)	-1.53%	2,520,841	2,305,363	(215,478)	-8.55%
RE-ENTRY CENTER	-	-	-	0.00%	700,000	714,000	14,000	2.00%
JUVENILE PROBATION	486,102	453,917	(32,185)	-6.62%	1,745,573	1,598,039	(147,534)	-8.45%
JUVENILE PLACEMENTS	1,855,489	1,855,489	-	0.00%	2,651,410	2,626,970	(24,440)	-0.92%
	5,363,182	5,327,005	(36,177)	-0.67%	13,411,826	13,015,770	(396,056)	-2.95%
PRISON SERVICES								
COUNTY PRISON	655,750	655,750	-	0.00%	8,547,513	8,517,084	(30,429)	-0.36%
PRE-RELEASE CENTER	45,295	47,595	2,300	5.08%	3,220,558	3,332,463	111,905	3.47%
	701,045	703,345	2,300	0.33%	11,768,071	11,849,547	81,476	0.69%

**COUNTY OF LYCOMING
REQUESTED COUNTY OPERATING BUDGET SUMMARY
FOR THE YEAR 2021**

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GOVERNMENTAL FUND TYPES

COUNTY GENERAL FUND	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)
PUBLIC SAFETY / SERVICES								
COMMUNICATION CENTER	74,508	107,600	33,092	44.41%	12,035	811,421	799,386	6642.18%
EMERGENCY MANAGEMENT	134,406	134,406	-	0.00%	378,978	337,888	(41,090)	-10.84%
E.M.S. SERVICES	-	-	-	0.00%	146,747	166,328	19,581	13.34%
HAZ-MAT	-	-	-	0.00%	49,771	70,735	20,964	42.12%
	<u>208,914</u>	<u>242,006</u>	<u>33,092</u>	<u>15.84%</u>	<u>587,531</u>	<u>1,386,372</u>	<u>798,841</u>	<u>135.97%</u>
CONSERVATION & DEVELOPMENT								
COUNTY FARM	50,403	50,000	(403)	-0.80%	90,639	83,410	(7,229)	-7.98%
COOPERATIVE EXTENSION	-	-	-	0.00%	249,299	251,754	2,455	0.98%
CONSERVATION DISTRICT	156,000	436,000	280,000	0.00%	327,679	105,267	(222,412)	-67.87%
	<u>206,403</u>	<u>486,000</u>	<u>279,597</u>	<u>135.46%</u>	<u>667,617</u>	<u>440,431</u>	<u>(227,186)</u>	<u>-34.03%</u>
OUTSIDE AGENCIES								
LYC. CNTY. FIRE POLICE	-	-	-	0.00%	2,000	-	(2,000)	-100.00%
LAW ENFORCEMENT ASSN	-	-	-	0.00%	25,000	25,000	-	0.00%
LYC. CNTY. AIRPORT	-	-	-	0.00%	125,000	78,360	(46,640)	-37.31%
RIVER VALLEY TRANSPORTN	-	-	-	0.00%	100,000	100,000	-	0.00%
AIRPORT-ATC SERVICES	-	-	-	0.00%	105,300	106,353	1,053	1.00%
CHILDREN & YOUTH	8,018,433	9,273,760	1,255,327	15.66%	9,643,433	10,898,760	1,255,327	13.02%
MH / ID	-	-	-	0.00%	210,000	210,000	-	0.00%
READY ROSIE	-	-	-	0.00%	19,600	16,684	(2,916)	-14.88%
CAMP CADET	-	-	-	0.00%	3,000	3,000	-	0.00%
SENIOR CITIZENS	-	-	-	0.00%	10,000	10,000	-	0.00%
AMERICAN RESCUE WORKERS	-	-	-	0.00%	20,000	-	(20,000)	0.00%
FIRST RESPONDERS INITIATIVE	-	-	-	0.00%	25,000	25,000	-	0.00%
WEST BRANCH FIREMEN ASSN	-	-	-	0.00%	15,000	-	(15,000)	-100.00%
LIBRARY	-	-	-	0.00%	1,281,912	1,281,912	-	0.00%
LYC. HISTORICAL SOCIETY	-	-	-	0.00%	10,000	20,000	10,000	0.00%
FIRETREE	-	-	-	0.00%	40,000	40,000	-	0.00%
COMMUNITY ARTS CENTER	-	-	-	0.00%	10,000	25,000	15,000	150.00%
VISITORS BUREAU	-	-	-	0.00%	1,375,000	1,368,000	(7,000)	-0.51%
S.E.D.A.-C.O.G.	-	-	-	0.00%	29,028	29,028	-	0.00%
INDUSTRIAL DEVELOPMENT AUTH	-	-	-	0.00%	3,000	3,000	-	0.00%
ACT 13 REIMBURSEMENT	-	-	-	0.00%	(146,600)	(154,684)	(8,084)	0.00%
	<u>8,018,433</u>	<u>9,273,760</u>	<u>1,255,327</u>	<u>0.00%</u>	<u>12,905,673</u>	<u>14,085,413</u>	<u>1,179,740</u>	<u>9.14%</u>
TOTAL OPT. REV. & EXP.	59,281,482	59,939,666	477,883	0.81%	74,008,844	72,739,526	(1,360,970)	-1.84%
	OTHER FINANCIAL SOURCES				OTHER FINANCIAL USES			
INTERFUND SUBSIDIES	3,958,054	3,837,152	(120,902)	-3.05%	5,767,086	5,535,485	(231,601)	-4.02%
TOTAL OTHER FINANCIAL SOURCES (USES)	3,958,054	3,837,152	(120,902)	-3.05%	5,767,086	5,535,485	(231,601)	-4.02%
TOTAL REVENUE & OTHER SOURCES & EXPENDITURES AND OTHER USES	63,239,536	63,776,818	356,981	0.56%	79,775,930	78,275,011	(1,592,571)	-2.00%
FUND PROFIT / (LOSS)	2020	2021						
	(16,536,394)	(14,498,193)						

**REQUESTED COUNTY OPERATING BUDGET SUMMARY
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GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)
ROW OFFICES								
DISTRICT ATTORNEY								
D/A INVESTIGATIVE FUND	80,000	80,000	-	0.00%	86,000	86,000	-	0.00%
D/A NEU	95,000	95,000	-	0.00%	104,800	104,800	-	0.00%
	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>0.00%</u>	<u>190,800</u>	<u>190,800</u>	<u>-</u>	<u>0.00%</u>
CORONER								
CORONER ACT 122	12,650	13,650	1,000	7.91%	12,650	13,650	1,000	7.91%
REGISTER & RECORDER								
RECORD IMP. FUND	85,000	90,000	5,000	5.88%	85,000	90,000	5,000	5.88%
ACT 137 A.H.E.	73,000	73,000	-	0.00%	73,000	73,000	-	0.00%
	<u>158,000</u>	<u>163,000</u>	<u>5,000</u>	<u>3.16%</u>	<u>158,000</u>	<u>163,000</u>	<u>5,000</u>	<u>3.16%</u>
PROTHONOTARY								
AUTOMATION FUND	3,750	6,500	2,750	73.33%	3,750	6,500	2,750	73.33%
LYC. CNTY. PLANNING & COMMUNITY DEVELOPMENT								
LIQUID FUEL FUND	571,800	571,800	-	0.00%	590,000	590,000	-	0.00%
ACT 44 BRIDGE FUNDS	31,600	31,600	-	0.00%	-	-	-	0.00%
ACT 89 BRIDGE FUNDS	55,400	55,400	-	0.00%	-	-	-	0.00%
\$5 FEE FOR LOCAL USE	557,550	557,550	-	0.00%	276,220	276,220	-	0.00%
C.D.B.G. GRANTS	2,635,944	2,250,340	(385,604)	-14.63%	2,635,944	2,250,340	(385,604)	-14.63%
FLOOD MITIGATION	1,678,955	4,018,000	2,339,045	139.32%	1,678,955	4,028,000	2,349,045	139.91%
HAZARD MITIGATION BUYOUTS	-	260,500	260,500	0.00%	-	260,500	260,500	0.00%
PCD RECREATIONAL DEV.	56,250	35,662	(20,588)	-36.60%	86,417	66,324	(20,093)	-23.25%
PCD ECONOMIC DEV DIV	1,708,313	2,202,199	493,886	28.91%	1,714,750	2,209,199	494,449	28.84%
	<u>7,295,812</u>	<u>9,983,051</u>	<u>2,687,239</u>	<u>36.83%</u>	<u>6,982,286</u>	<u>9,680,583</u>	<u>2,698,297</u>	<u>38.64%</u>
FISCAL SERVICES								
CNTY PASS THRU GRANTS	2,899,412	5,246,901	2,347,489	80.96%	2,899,412	5,246,901	2,347,489	80.96%
GROWING GREENER	7,500	15,000	7,500	100.00%	-	-	-	0.00%
PCORP LOSS PREVENTION	10,000	10,000	-	0.00%	10,000	10,000	-	0.00%
ACT 13 GAS IMPACT FEES	3,700,000	3,385,136	(314,864)	-8.51%	985,600	5,954,155	4,968,555	504.11%
ACT 13 HWY BRIDGE IMPROV	151,000	171,000	20,000	13.25%	-	-	-	0.00%
ACT 13 MARCELLUS LEGACY FUNDS	101,000	102,660	1,660	1.64%	145,000	150,000	5,000	3.45%
	<u>6,868,912</u>	<u>8,930,697</u>	<u>2,061,785</u>	<u>30.02%</u>	<u>4,040,012</u>	<u>11,361,056</u>	<u>7,321,044</u>	<u>181.21%</u>
COURTS								
DOMESTIC RELATIONS IV-D	226,250	241,575	15,325	6.77%	47,900	103,825	55,925	116.75%
PUBLIC SAFETY / SERVICES								
E.M.S COUNCIL/TRUSTEE 8	284,991	276,215	(8,776)	-3.08%	286,091	277,315	(8,776)	-3.07%
HAZ-MAT	96,892	85,952	(10,940)	-11.29%	71,119	116,259	45,140	63.47%
911 PHONE TARIFF	2,658,580	2,658,580	-	0.00%	2,355,600	2,356,405	805	0.03%
E.M.A. GRANT	5,876	5,876	-	0.00%	5,876	5,876	-	0.00%
	<u>3,046,339</u>	<u>3,026,623</u>	<u>(19,716)</u>	<u>-0.65%</u>	<u>2,718,686</u>	<u>2,755,855</u>	<u>37,169</u>	<u>1.37%</u>

**COUNTY OF LYCOMING
REQUESTED COUNTY OPERATING BUDGET SUMMARY
FOR THE YEAR 2021**

October 15, 2020

GOVERNMENTAL FUND TYPES

**SPECIAL
REVENUE FUNDS**

	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)
CONSERVATION & DEVELOPMENT								
FARM EASEMENT	18,500	18,500	-	0.00%	28,300	54,800	26,500	93.64%
NUTRIENT TRADING	40,000	40,000	-	0.00%	30,000	30,000	-	0.00%
TOTAL OPT. REV. & EXP.	17,845,213	22,598,596	4,753,383	26.64%	14,212,384	24,360,069	10,147,685	71.40%
	OTHER FINANCIAL SOURCES				OTHER FINANCIAL USES			
INTERFUND SUBSIDIES								
911 PHONE TARIFF	-	-	-	0.00%	-	-	-	#DIV/0!
JAIBG / AFTERCARE	-	-	-	0.00%	-	-	-	0.00%
FLOOD MITIGATION	-	10,000	10,000	#DIV/0!	-	-	-	0.00%
EDPS ENVIRONMENTAL	-	-	-	#DIV/0!	-	-	-	0.00%
EDPS ECONOMIC DEV.	36,604	7,000	(29,604)	-80.88%	-	-	-	0.00%
GROWING GREENER	-	30,662	30,662	0.00%	30,167	30,662	495	1.64%
FARM EASEMENTS	50,000	50,000	-	0.00%	-	-	-	0.00%
NUTRIENT CREDITS	-	-	-	#DIV/0!	-	-	-	0.00%
TOTAL OTHER FINANCIAL SOURCES (USES)	86,604	97,662	11,058	12.77%	30,167	30,662	495	0.00%
TOTAL REVENUE & OTHER SOURCES & EXPENDITURES AND OTHER USES	17,931,817	22,696,258	4,764,441	26.57%	14,242,551	24,390,731	10,148,180	71.25%
FUND PROFIT / (LOSS)	2020	2021						
	3,689,266	(1,694,473)						

**COUNTY OF LYCOMING
REQUESTED COUNTY OPERATING BUDGET SUMMARY
FOR THE YEAR 2021**

October 15, 2020

GOVERNMENTAL FUND TYPES

**DEBT SERVICE
FUNDS**

**DEBT SERVICE
SINKING FUNDS**

	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	APPROVED BUDGET	REQUESTED BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)
PIB LOAN	-	-	-	0.00%	394,670	394,670	-	0.00%
HUNTINGTON BANK LOAN	-	-	-	0.00%	275,996	281,177	5,181	1.88%
SINKING FUND (2011 LCRA Bond)	-	-	-	0.00%	348,170	-	(348,170)	-100.00%
SINKING FUND (2012 Bond)	-	-	-	0.00%	373,911	380,053	6,142	1.64%
SINKING FUND (2014 Bond)	-	-	-	0.00%	414,840	410,340	(4,500)	-1.08%
SINKING FUND (2015 Bond)	-	-	-	0.00%	621,598	619,308	(2,290)	-0.37%
SINKING FUND (2018 Bond)	-	-	-	0.00%	779,629	780,029	400	0.05%
SINKING FUND (2019 Bond)	-	-	-	0.00%	446,283	512,392	66,109	14.81%
SINKING FUND (2020 Bond)	-	-	-	0.00%	-	174,913	174,913	#DIV/0!
TOTAL OPT. REV. & EXP.	-	-	-	-	3,655,097	3,552,882	(102,215)	-2.80%
	OTHER FINANCIAL SOURCES				OTHER FINANCIAL USES			
INTERFUND SUBSIDIES	3,655,097	3,552,882	(102,215)	-2.80%	-	-	-	0.00%
TOTAL OTHER FINANCIAL SOURCES (USES)	3,655,097	3,552,882	(102,215)	-2.80%	-	-	-	0.00%
TOTAL REVENUE & OTHER SOURCES & EXPENDITURES AND OTHER USES	3,655,097	3,552,882	(102,215)	-2.80%	3,655,097	3,552,882	(102,215)	-2.80%
FUND PROFIT / (LOSS)	2020	2021						
	-	-						

**COUNTY OF LYCOMING
REQUESTED COUNTY OPERATING BUDGET SUMMARY
FOR THE YEAR 2021**

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PROPRIETARY FUND TYPES

	REVENUES				EXPENSES			
	2020	2021	VARIANCE	PERCENT	2020	2021	VARIANCE	PERCENT
	APPROVED	REQUESTED	INCREASE	INCREASE	APPROVED	REQUESTED	INCREASE	INCREASE
ENTERPRISE FUND	BUDGET	BUDGET	(DECREASE)	(DECREASE)	BUDGET	BUDGET	(DECREASE)	(DECREASE)
RESOURCE MANAGEMENT SERVICES								
ADMINISTRATION	12,212,067	12,374,410	162,343	1.33%	3,156,149	2,995,547	(160,602)	-5.09%
OPT. ADMINISTRATION	-	-	-	0.00%	557,210	578,623	21,413	3.84%
EARTH MOVING	-	-	-	0.00%	795,014	836,798	41,784	5.26%
WASTE MOVEMENT	-	-	-	0.00%	3,424,910	2,158,770	(1,266,140)	-36.97%
SCREENING PROCESS	-	-	-	0.00%	363,915	373,667	9,752	2.68%
SUPPORT SERVICES	-	-	-	0.00%	886,671	1,052,730	166,059	18.73%
SHOP/ MAINTENANCE	-	-	-	0.00%	847,663	954,440	106,777	12.60%
WELD SHOP	-	-	-	0.00%	147,083	150,438	3,355	2.28%
LECHATE COLLECTION	-	-	-	0.00%	811,884	517,675	(294,209)	-36.24%
GAS COLLECTION	-	-	-	0.00%	566,390	579,619	13,229	2.34%
G.T. WASTE PROCESSING	-	-	-	0.00%	-	-	-	#DIV/0!
TRANSFER STATION	2,100,000	2,100,000	-	0.00%	1,970,626	2,033,259	62,633	3.18%
RESOURCE RECOVERY	2,337,000	2,362,000	25,000	1.07%	3,566,263	3,578,945	12,682	0.36%
CO-GENERATION SALES	-	-	-	0.00%	25,145	24,890	(255)	-1.01%
FARM PROPERTIES	5,500	5,500	-	0.00%	38,847	7,037,903	6,999,056	18016.98%
ENERGY SALES	3,375,000	3,146,000	(229,000)	-6.79%	2,420,317	2,420,317	-	0.00%
R / R GRANTS	-	-	-	0.00%	-	-	-	0.00%
TOTAL OPT. REV. & EXP.	20,029,567	19,987,910	(41,657)	-0.21%	19,578,087	25,293,621	5,715,534	29.19%
	OTHER FINANCIAL SOURCES				OTHER FINANCIAL USES			
INTERFUND SUBSIDIES	-	-	-	0.00%	1,902,502	1,921,549	19,047	1.00%
TOTAL OTHER FINANCIAL SOURCES (USES)	0	0	0	0.00%	1,902,502	1,921,549	19,047	1.00%
TOTAL REVENUE & OTHER SOURCES & EXPENDITURES AND OTHER USES	20,029,567	19,987,910	(41,657)	-0.21%	21,480,589	27,215,170	5,734,581	26.70%
FUND PROFIT / (LOSS)	2020	2021						
	(1,451,022)	(7,227,260)						