2017

Proposed Budget

Operating & Capital Budget

Westmoreland County, Pennsylvania

Board of Westmoreland County Commissioners

Department of Financial Administration

Visit our website

2017

Operating & Capital Budget

Prepared by:

Department of Financial Administration

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Department of Financial Administration
Westmoreland County, Pennsylvania

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This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Westmoreland County

Pennsylvania

For the Fiscal Year Beginning

January 1, 2016

Executive Director

Westmoreland County is proud to present the first Government Finance Officers Association Award for Distinguished Budget Presentation in county history. This accomplishment came from the hard work and devotion of the Financial Administration Department. Westmoreland County is the fourth county in the Commonwealth of Pennsylvania to achieve this honor. The Department of Financial Administration would like to thank the Commissioners, Department Heads and staff that devoted time to providing information and efforts to the completion of our new budget document.

Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 *fax:* 312.977.4806

July 19, 2016

PRESS RELEASE

For Further Information Contact
Stephen J. Gauthier (312) 977-9700

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Chicago--The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that **Westmoreland County, Pennsylvania** has received the GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to **Meghan A. McCandless, Department of Financial Services**

For budgets beginning in 2015, approximately 1,550 participants received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a major professional association servicing the needs of approximately 18,700 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

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2017

Operating & Capital Budget

Introductory Section

Board of Westmoreland County Commissioners

Department of Financial Administration

WESTMORELAND COUNTY
2017 PROPOSED OPERATING AND CAPITAL BUDGET
INTRODUCTION

Westmoreland County is a third class county located in Southwestern Pennsylvania and encompasses 1,033 square miles. According to the 2014 U.S. Census Bureau the population is 359,320. It is the eighth largest county in the Commonwealth of Pennsylvania and is comprised of six third class cities, thirty-eight boroughs or home rule municipalities and twenty-one townships. Greensburg, the county seat, is one of the largest cities in Westmoreland County.

Westmoreland has three elected Commissioners who are responsible for governing the County. There are nine row offices consisting of Controller, Treasurer, Sheriff, District Attorney, Coroner, Register of Wills, Recorder of Deeds, Prothonotary and Clerk of Courts. The Board of Commissioners has direct responsibility of all administrative offices and oversight responsibility of several boards and authorities, as well.

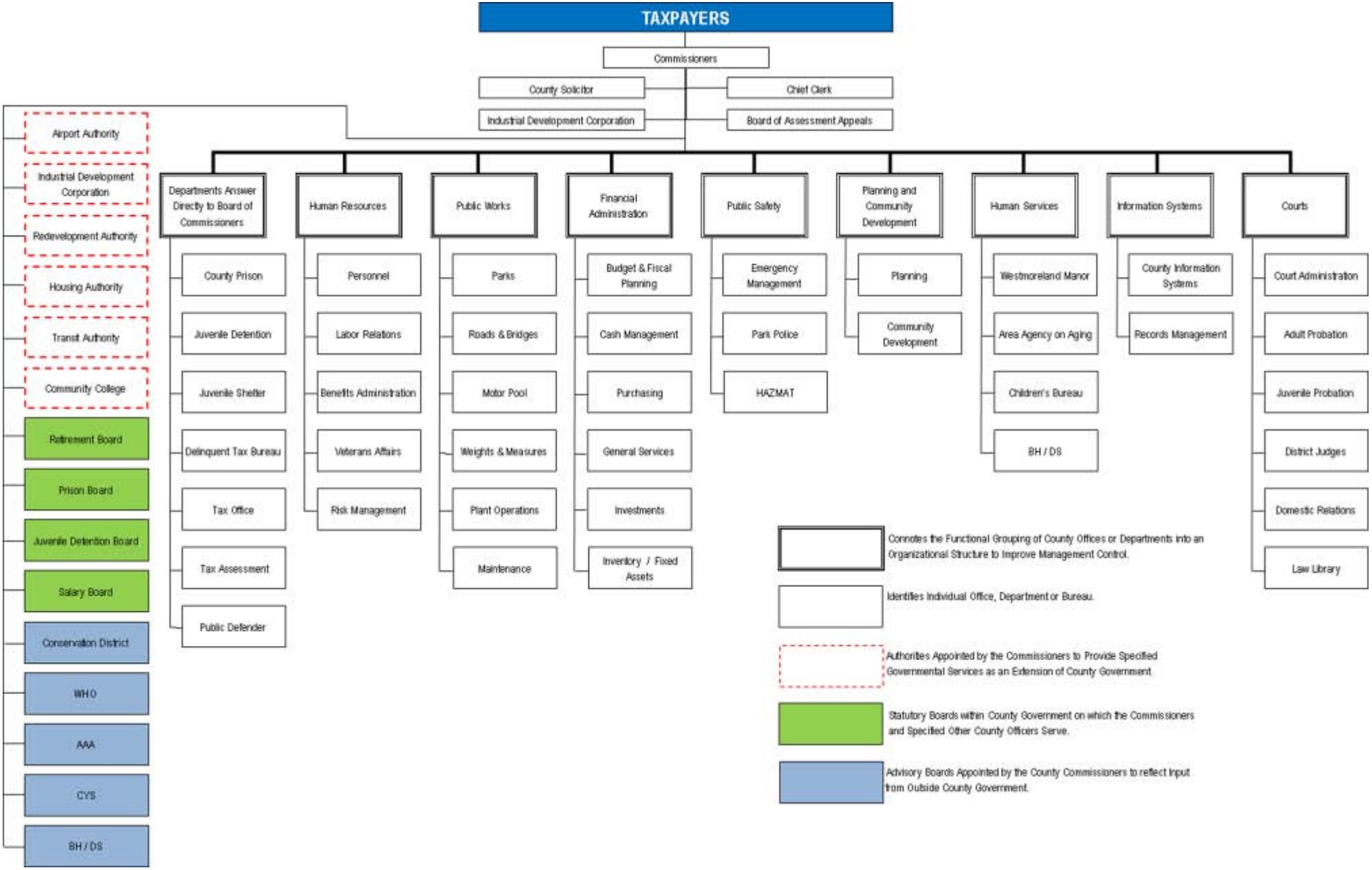
The Westmoreland County judicial system consists of eleven elected Judges and seventeen elected Magisterial District Justices. Three of the judges are responsible for family court and the remaining eight are responsible for civil and criminal court.

The Commonwealth of Pennsylvania requires that county budgets be prepared on a calendar year basis and be presented and placed on display for a minimum of twenty days prior to adoption. During the display period, the Board of Commissioners will meet and make adjustments prior to the scheduled adoption. Accordingly, the 2017 county budget was recommended for proposal on November 17, 2016 and is being presented for final adoption on December 15, 2016.

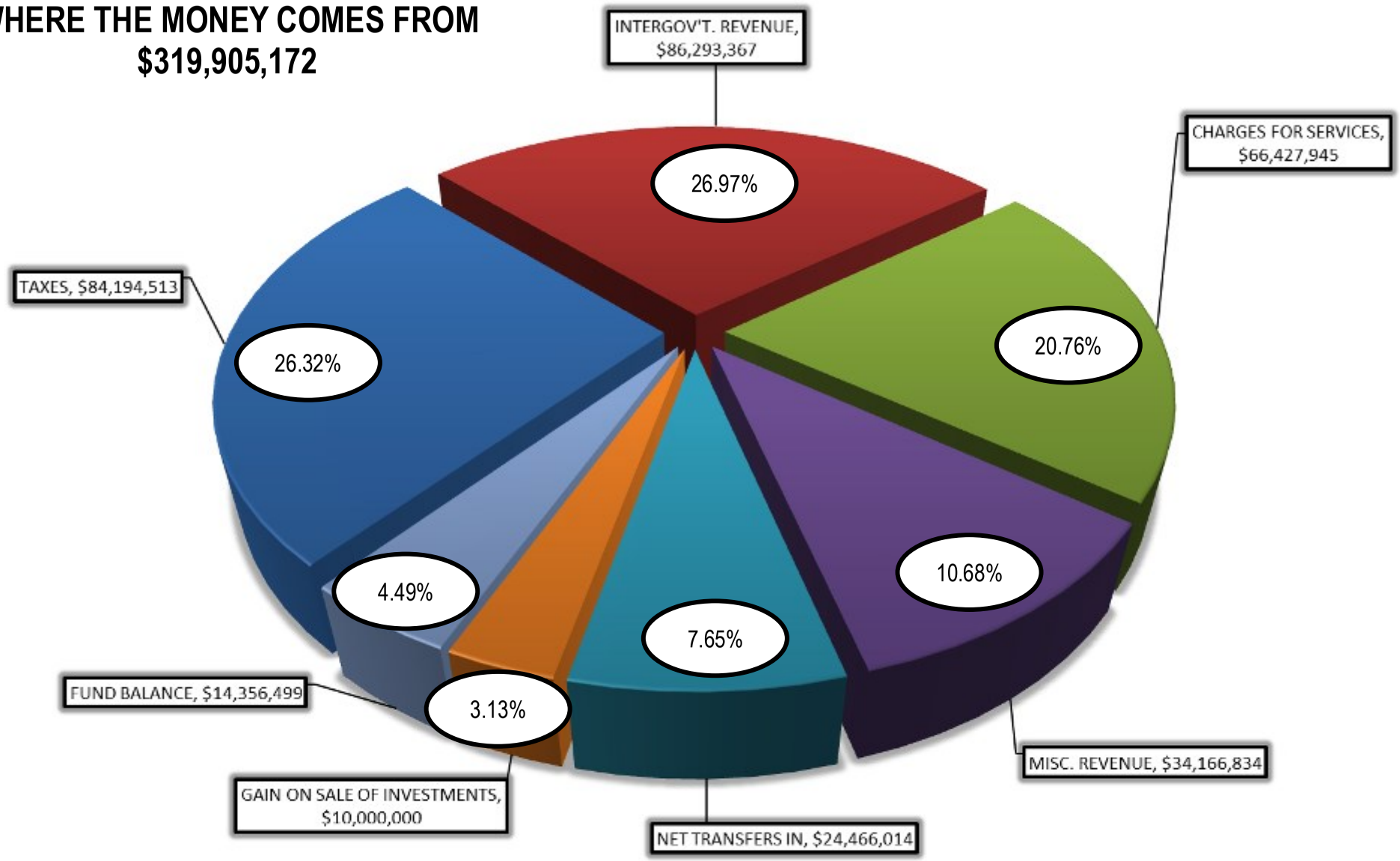
Westmoreland County provides many services to its citizens, which include; General Government, Judicial, Public Safety, Human Services, Public Works, Culture and Recreation and Conservation & Development. Each major group of services is broken down into individual departments within the County, which provide a specialized portion of that major service.

Other services such as Transportation, Education and Economic Development are provided indirectly, via authorities with which the County shares its name and for which the County bears a fiduciary responsibility. These authorities, included in the County reporting entity, are described in the Notes to the Financial Statements.

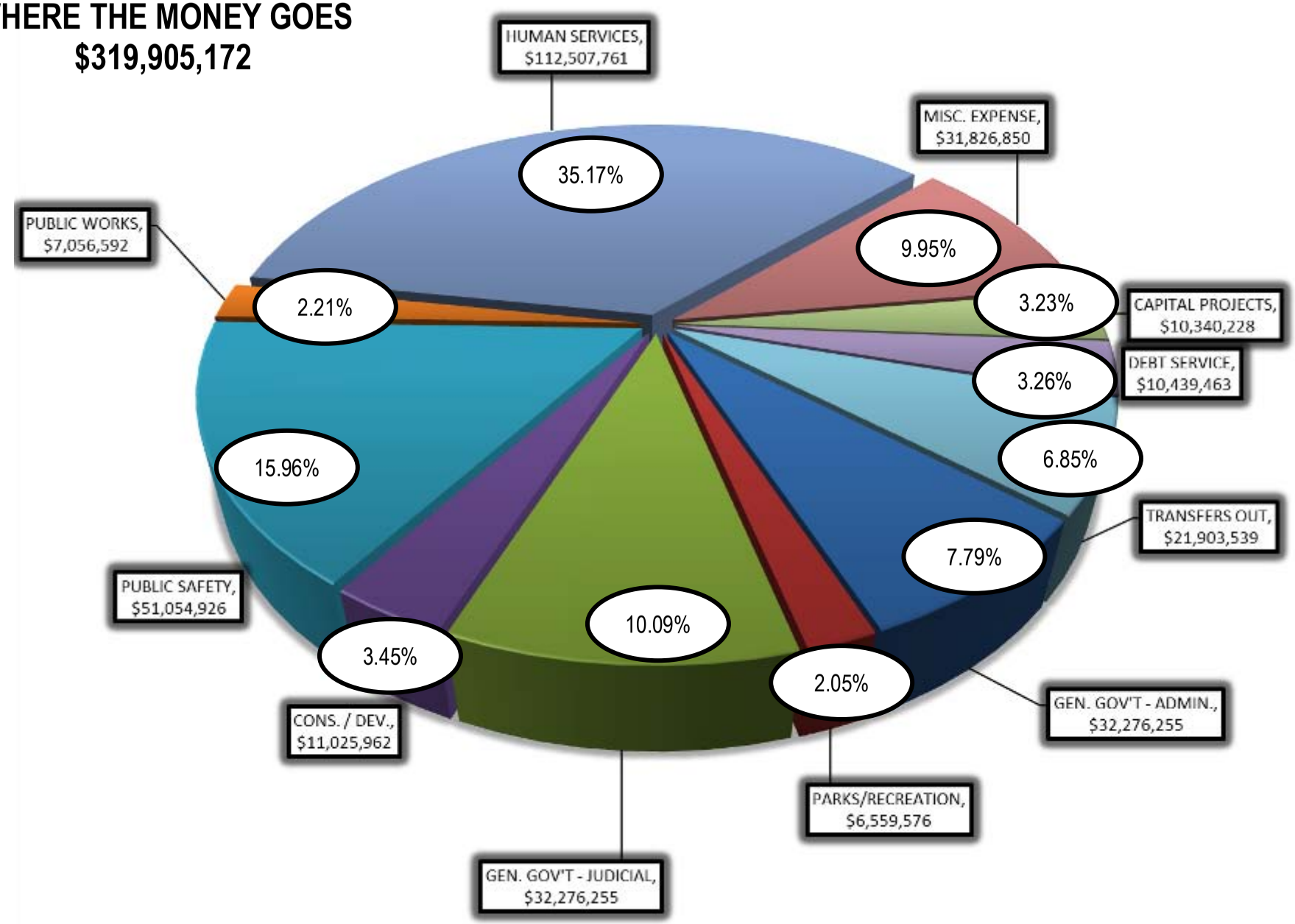
Organizational Chart



WHERE THE MONEY COMES FROM
$319,905,172



WHERE THE MONEY GOES
$319,905,172



In 2016, the County issued the $17.5 million 2016 Series General Obligation Bond for capital improvements. Approximately $7.5 million of the $17.5 million is for General Fund projects such as pavilion renovations/replacements in the Parks, several HVAC unit replacements, roof replacements, and up to 2 District Justice buildings. The Westmoreland Manor's portion the bond issue is approximately $6 million and includes plans for elevator modernization, roof replacements, window replacements, and paving. The Commissioners plan to improve the living conditions and energy efficiency with several of the planned projects for the Manor. 911/Public Safety projects planned for the 2016 Bond include a channel add for the radio system to increase capacity for future system demands, estimated to cost approximately $2 million. Prior to the 2016 Series GOB, the County's last bond issue was in 2013.

Through a non-profit conduit known as the Westmoreland County Industrial Development Corporation (WCIDC), the county implements a comprehensive economic development strategy to promote growth in terms of job creation, economic output, and a stable tax base for Westmoreland County. The WCIDC also borrowed $1 million as Series B of the 2016 GOB. Through the development of a county-wide industrial park system, a responsive Business Calling Program, and involvement in public/private partnerships; the WCIDC strives to foster business growth, resulting in job opportunities for the citizens of Westmoreland County. Westmoreland County's industrial park system offers over 1,650 acres of readily available land equipped with utilities already in place. These sites consisting of five (5) brownfield redevelopment projects and eleven (11) greenfield parks are strategically located throughout the County providing a diversity of options for new and expanding companies.

New facilities often mean new jobs, new investments and an enhanced tax base. During 2015, reports on the County's greenfield parks show that 53.94 acres were either sold or optioned. Of the 543,557 square feet of total rehabilitated building space, marketing efforts for the year show 179,762 square feet of space was leased to six (6) different companies. This activity contributes to the 143 companies currently located within the industrial park system that employs more than 9,600 workers. These sites alone factor in an additional $5.2 million in annual tax revenue.

In addition to its industrial parks, another priority is the economic development project at the former Sony Electronics facility now known as RIDC Westmoreland. The County's Industrial Development Corporation (IDC) formed a joint partnership with the Regional Industrial Development Corporation (RIDC) in May of 2013 to manage and operate the New Stanton site. The massive 2.8 million square foot building situated on 349 acres was vacated by Sony in 2010 and is a focal point for state and local officials. RIDC, a private, non-profit organization whose expertise is regional economic development, stepped forward to take the lead and partner with Westmoreland County to redevelop the site as a multi-tenant facility. Because of its prime location and magnitude in size, this site is not only a priority in Westmoreland County but regionally as well. The facility offers 200,000-1,000,000 square feet of industrial space and has been designated as a Keystone Opportunity Expansion Zone (KOEZ) providing business tax relief to qualifying companies. Currently, 49% of RIDC Westmoreland is leased to seven (7) companies resulting in approximately 800 jobs at the site.

Growth has best been seen in the eastern part of the region, which has led to the County developing the Phase II portion at the Westmoreland County Airpark adjacent to Arnold Palmer Regional Airport near Latrobe. Construction of the Phase II area of the park was completed and now features 52 acres of additionally developed property. The first sale in this section occurred in December 2015 whereby a 6.55-acre parcel was sold to Freightliner.

Also located in eastern Westmoreland County, and the latest in brownfield redeveloped sites, is the former Westinghouse facility or Porcelain Park Area in the Borough of Derry. This one-time 600,000 square foot manufacturing facility was used to manufacture the company's ceramic insulators and was one of the last remaining large brownfield sites in the County. As part of a renewed focus by the County's Redevelopment Authority to rehabilitate and reinvigorate downtown areas, the dilapidated structure was demolished and the property cleared of hazardous materials leaving a 19.3-acre site to market. Now the property, with its rail access and industrial zoning, is suitable for one or multiple businesses and is currently being marketed to industrial users by the IDC.

As part of ongoing revitalization along Route 30 in the City of Jeannette, the IDC entered into a project agreement with the Westmoreland County Land Bank to remediate the site of the former Monsour Medical Center. In the early part of 2016, demolition was completed and by late summer the IDC plans to move forward with the site improvements phase of the project. By the end of 2016, the IDC will invite developers to submit proposals for commercial development possibilities at the 3.7-acre site.

The IDC continues to exercise their due diligence per a 2013 sales agreement made with Westinghouse and anticipates closing on the 150 acres located adjacent to Interstate 70 at the Waltz Mill/ Madison exit in Sewickley Township in 2016. A portion of the greenfield site will be developed to accommodate manufacturers that have a rail oriented need. Presently, rail accessible sites over 10 acres are very limited in southwestern Pennsylvania, and the need for rail accessible industrial properties continues to grow.

In 2016 the IDC will gain ownership of the dilapidated Jeannette Glass site formerly owned by Zion Built, LLC. and located in the City of Jeannette. Before the 13 acres of land can be marketed for reuse, the site will need environmental remediation, existing structures will need to be demolished, and new infrastructure will need to be put in place. Part of this project will be financed with $1 million of bond proceeds.

In May, the Board of Commissioners approved the Planning Department's contract with Chicago-based Houseal Lavigne Associates to serve as the consulting firm assisting the department with the county's new implementable comprehensive plan. The implementable comprehensive plan approach differs from the county's current plan adopted in 2005. This new, issues-orientated strategy will allow for the development of a plan that addresses the major obstacles currently affecting Westmoreland County. These obstacles include an aging demographic, blight and struggling cities and towns. The next step in the planning process will be a kick-off meeting, followed by meetings with department heads and public officials, and ultimately the formation of a Comprehensive Strategy Steering Committee (CSSC). The overall project will take 18-24 months. During this time, the public and private sector will play a fundamental role. There will be many opportunities, including but not limited to, public meetings, online surveys and social media, for the public to participate. For more information, please visit:

http://www.co.westmoreland.pa.us/index.aspx?NID=654

In January 2016, the county established its first Grants Administration Oversight Committee (GAOC). The mission statement of the GAOC is to establish standardized, compliant, and efficient procedures for the planning, approval, management, reporting and administration of grants. The County will seek out, apply for, and effectively administer federal, state, and local grants that are in accordance with the Board of Commissioners' priorities and policy objectives and provide a benefit to the county. Current committee members include: the (3) Chiefs of Staff to the (3) Commissioners, the Director of Financial Administration, the Grants Reporting Manager, the Grant Coordinator, and employees of the Auditing and Controller's office. All grant applications must first be sent to the GAOC (grants@co.westmoreland.pa.us) before being placed on a public meeting agenda for commissioners' approval.

2015 audited financial statements revealed a surplus for the general fund, which, prior to 2015, has not happened since 2008. Several factors contributed to the $6.8 million below budget figures including changes in 911 Surcharge funding, Act 12, which resulted in the general fund's contribution to 911 being reduced by $1.9 million over budgeted amounts. In addition, the Annual Retirement Contribution (ARC) was lowered by $524,292 due to an updated valuation. Also in the fringe benefits classification, health insurance came in $815,654 under budget. Intergovernmental revenues actual amounts were $1,059,193 higher than adopted budget amounts of $13,793,725. The Board of Commissioners continues budget conservatively but focus their efforts to increasing revenues through opportunities such as grants and cutting expenditures without jeopardizing services to the County.

The county property tax rate will remain the same in the 2017 proposed budget. Westmoreland County property taxes were last increased in 2005; when they were increased from 16.99 to 20.99 mills. The 2017 General Fund proposed budget, however, does not balance current expenditures with current revenues. In fact, expenditures exceed revenues by $18.4 million in the proposed budget; The operating imbalance for 2016 is estimated to be $5 million. This will be pared down significantly between the proposed and adopted budget, however, the large growth in expenditures, while revenues remain relatively stable continues to be a challenge for the Westmoreland County Board of Commissioners. The Commissioners have remained opposed to the notion of increasing taxes and continue to search for ways to increase revenues during a time when federal and state grants remain extremely competitive and funds less available to counties. Any increase in taxes and/or fees is accompanied by a standing commitment to increase effectiveness and the conditions of the county.

With the millage rate at 20.99, the average taxpayer currently pays $435.58 per year in real estate taxes based on an average assessed value of $20,752.01 This equals $1.19 per day per taxpayer to operate county government. One mill of taxes generates approximately $3.90 million dollars in revenue.

The Commissioners continue to face the necessity each year to make an Annual Required Contribution (A.R.C.) to the Retirement Fund. They have had to do so for the last ten years beginning in 2002. In 2011, the A.R.C. was $7,955,926, 2012 A.R.C. was $8,796,356 and in 2013 the A.R.C. was $9,964,570. In 2014 the county A.R.C. decreased to $5,466,866 due to changing both the mortality tables and asset valuation method. 2015 ARC was $6,418,453, the 2016 contribution is $7,674,463, while the 2017 proposed has increased to $10,020,000.

Health insurance costs continue to increase. The 2017 proposed budget projects a 10% rise in health insurance expenditures over 2016 year end estimated costs. To help lessen the burden of rising health insurance costs to the taxpayer, employee contributions help offset this ever increasing expense. It is worth noting that Westmoreland County is self insured, which means we do not pay on a premium basis, but rather pay actual claims and prescription costs incurred. These claim costs are capped, at which point the health insurance provider picks up expenses above and beyond the cap. The 2016 year end estimate for health insurance is $18.79 million and the 2017 budget is proposed at $21.67 million. In order to help lessen the impact of health insurance costs, the Commissioners have implemented a wellness committee in attempt to improve the health and well being of the county's workforce.

Salary increases have been budgeted only for those unions that currently have a negotiated contract in place. No increases have been included for non-union employees or union employees without a negotiated contract.

Salaries/wages and benefits comprise 51% of the 2017 General Fund Proposed budget.

The State budget continues to have a direct financial impact on the budgets of county government. This is due to the fact that expenditures for any State mandated service, which are not fully funded by the State, must be absorbed by the County. These expenditures largely fall under the Human Service category, which comprises 36.08% of the total proposed budget. Currently, Westmoreland Manor, the county's nursing facility, is fully funded and does not require any contribution from the County. The transfer from the General Fund to the Area Agency on Aging is expected to remain stable at $410,606. Behavioral Health/ Developmental Services is requesting an increase of $24,368 (from $863,464 to $887,832) over 2016 year end estimates, but represents a decrease from the 2016 adopted amount of $929,051 from the general fund. The County contribution to fund the operations of the Westmoreland County Children's Bureau is expected to increase by $1.18 million over 2016 adopted for a total of $4.4 million in the proposed budget.

The 2017 proposed budget does not anticipate any major changes in present county operations. However, one area that does change from year to year is capital outlay. Capital outlay is defined as any long term capital, or fixed, asset such as land, building, vehicle, equipment, or construction that has a purchase price and/or value of over $300. General Fund capital requests total $6,672,048 in the proposed budget. Some of the major capital requests for 2017 include, but are not limited to the following:

$ 67,500	**Information Systems—**Time clock upgrade to replace existing time clocks
$ 296,240	**Sheriff**—Replace (80) portable radios
$ 50,000	**Prothonotary** – e-filing system
$ 17,838	**Magisterial District Justices**—Laptops, each at $991
$ 35,000	**Juvenile Center** – Update building-wide security system—Phase I
$ 1,015,000—	**Title 75/Fee for Local Use**—Reconstruction and/or paving of several county roads, line painting, and a vehicle wash bay

The 2017 Act 13 (Marcellus Shale) revenue is budgeted conservatively at $1,006,217, which includes Discretionary, Restricted Bridges and Restricted Open Space funding sources. The county's planning and development experts derive the estimated 2017 revenue based on past and current year's number of wells that were or will be drilled and the price of natural gas.

Beginning and Ending General Fund balances for adopted are summarized on Table 2 (page 45).

The detail of the proposed 2017 budget by department follows a brief financial narrative and includes summaries by fund and fund groups.

2017

Operating & Capital Budget

Historical Section

Board of Westmoreland County Commissioners

Department of Financial Administration

History of Westmoreland

Hannas Tavern

Westmoreland County History

Pennsylvania's Westmoreland County was formed by an Act of Assembly, approved by Governor Richard Penn, on February 26, 1773. The Act also designated that the courts should be held at the house of Robert Hanna until a court house could be built. This house was at Hannastown, and continued to be used as a court house until the county seat was moved to Greensburg. The first courts of the county were held at Hannastown on April 6, 1773. The town was burned by Indians on July 13, 1782, but the temporary court house was not destroyed. The last session of court in Hannastown began in October, 1786. The house used as a court house was a two story log dwelling house, with but two rooms below, and was neither built nor owned by the county.

New Court House

The movement to select a permanent county seat finally, on December 10, 1785, resulted in the selection of Newtown, now Greensburg. A log court house was built on the ground which has since been used for the same purpose, and upon which stands the present structure. The first court held in Greensburg was on January 7, 1787. The court house was but a temporary structure and in 1796, the erection of a new and more permanent brick building was begun. It was not completed until 1801, though it had been in use in part a short time before that. It was a plain two storied building.

The lower story was used entirely as a court room, and the upper as a grand jury room, and as a hall in which to hold public meetings in general.

First Court House and Jail, Erected 1786.

History of Westmoreland

Second Court House, Erected 1798.

Offices & Third New Court House

On the North side of the building was a small two-story brick structure, in which all the county offices were located, save that of the Commissioners', which was in a small one-story brick structure on the South side. This building cost about $5,000 and served its purpose until May 6, 1854, when its removal was begun preparatory to the erection of a new court house. The corner stone of the third court house was laid on October 24, 1854. It was a two-story sand-stone and brick structure, 62 x 130 feet. The first story was used for county offices, and the second for a court room, jury room, etc. Its entire cost was about $90,000. This structure stood until the summer of 1901, when it was razed to the ground to make room for the erection of the present building.

Third Court House, Erected 1854.

Westmoreland County Courthouse

The Westmoreland County Judges, the Board of County Commissioners, And Westmoreland County Elected Officials welcome you to this historic landmark… the Westmoreland County Courthouse. This magnificent structure, described as one of the region's most beautiful Beaux Arts buildings, is located on Main Street in downtown Greensburg, PA.

History of Westmoreland

Westmoreland County Courthouse

The Westmoreland County Judges, the Board of County Commissioners, And Westmoreland County Elected Officials welcome you to this historic landmark… the Westmoreland County Courthouse. This magnificent structure, described as one of the region's most beautiful Beaux Arts buildings, is located on Main Street in downtown Greensburg, PA.

Design

Erected in 1906, this four story imposing architecture can be seen from several approaches into the county seat. It's central dome, 175 feet above the ground, is of Italian Renaissance style, one of only two in the world designed by the courthouse's original architect, William Kauffman.

Present Court House

Dedicated January 31, 1908

Exterior

The exterior walls are faced with light gray granite from Maine. The massive central dome is flanked on either side by two smaller ones above the main entrance, originally covered with ornamental gold and ivory terra cotta. Roof edges and pediments are decorated with stone banisters and ornamental carving and figures.

The tympanum of the front pediment is marked by sculpture in granite representing Art and Industry under the protection of the Shield of the Nation. As a crown are three female figures which can be seen from the main thoroughfare facing east, they are symbolic of justice, the law, and the people. On the face of the two large cartouches, between the main entrance arches, are carved the Seals of the County and Commonwealth.

History of Westmoreland

Interior

The inside focal point of interest, is the 85 foot cupola, or dome ceiling. Of Romanesque design, the rotunda in the center extends up through four floors, reflecting light from four large semi-circular windows at the base of the dome. The dome ceiling is painted with delicate floral arabesques and gold leaf technique. Circular mezzanines on each floor of the rotunda are balustraded in white marble.

English-veined Italian marble decorates the public hall walls as well as the rotunda. Corridor floors and ceilings are laid with varicolored mosaics. Panels are set with marble mosaics in Renaissance patterns.

A grand staircase of marble from the first floor opens upward to twin spirals to the second floor. Two original courtrooms on the second and fourth floors are enhanced by deep coved ceilings, colorful murals, and Edwardian globular chandeliers.

Saint Jago and San Domingo mahogany complete the first and second stories while quartered oak enhances the remainder of the building. French artist Maurice Ingres was commissioned in the early 1900's to paint 15 wall and ceiling murals. Oil paintings by the artist also include eight presiding judges who were on the bench from incorporation to the time of the 1908, building dedication and other founding fathers of the county. These portraits appear on courtroom friezes within decorative plaster laurel wreaths that favor classical French style, touches with gold eaf technique.

2017

Operating & Capital Budget

Information & Demographics

Board of Westmoreland County Commissioners

Department of Financial Administration

WESTMORELAND COUNTY COURTHOUSE
2 NORTH MAIN STREET
GREENSBURG, PA 15601

WESTMORELAND COUNTY PRISON
3000 SOUTH GRANDE BLVD.
GREENSBURG, PA 15601

JUVENILE DETETION CENTER
2771 SOUTH GRANDE BLVD.
GREENSBURG, PA 15601

DEPARTMENT OF PUBLIC WORKS
194 DONOHOE ROAD
GREENSBURG, PA 15601

AREA AGENCY ON AGING
200 SOUTH MAIN STREET
GREENSBURG, PA 15601

WESTMORELAND COUNTY PUBLIC SAFETY
911 PUBLIC SAFETY ROAD
GREENSBURG, PA 15601

WESTMORELAND MANOR
2480 SOUTH GRANDE BLVD.
GREENSBURG, PA 15601

MDJ DEMARCHIS
DISTRICT COURT 10-1-01
101 JAYHAWK DRIVE
JEANNETTE, PA 15644

MDJ DALFONSO
DISTRICT COURT 10-1-03
303 RIVERVIEW DRIVE
MONESSEN, PA 15062

MDJ YAKOPEC
DISTRICT COURT 10-1-04
46 TOWN CENTER DRIVE
LEECHBURG, PA 15656

MDJ PALLONE
DISTRICT COURT 10-1-05
1100 FOURTH AVENUE
NEW KENSINGTON, PA 15066

MDJ BOMPIANI
DISTRICT COURT 10-2-01
327 ARMBURST ROAD
YOUNGWOOD, PA 15697

MDJ KISTLER
DISTRICT COURT 10-2-03
1012 STATION STREET
HARRISON CITY, PA 15636

MDJ CHRISTNER
DISTRICT COURT 10-2-06
112 WALNUT LANE
WEST NEWTON, PA 15089

MDJ MAHADY
DISTRICT COURT 10-2-08
5954 ROUTE 981
LATROBE, PA 15650

MDJ GONGAWARE
DISTRICT COURT 10-2-09
210 ROBBINES STATION ROAD
NORTH HUNTINGDON, PA 15642

MDJ 10-2-10
DISTRICT COURT 10-2-10
2 NORTH MAIN STREET
GREENSBURG, PA 15601

MDJ MANSOUR
DISTRICT COURT 10-3-01
174 SOUTH GREENGATE ROAD
GREENSBURG, PA 15601

MDJ CONWAY
DISTRICT COURT 10-3-02
5919 WASHINGTON AVENUE
EXPORT, PA 15632

MDJ BUCZAK
DISTRICT COURT 10-3-05
4066 ROUTE 66
APOLLO, PA 15613

MDJ BILIK
DISTRICT COURT 10-3-08
5092 ROUTE 982
BRADENVILLE, PA 15620

MDJ THIEL
DISTRICT COURT 10-3-09
206 WEST MAIN STREET
LIGONIER, PA 15658

MDJ MOORE
DISTRICT COURT 10-3-10
10 MT. PLEASANT ROAD,
SCOTTDALES BORO BLDG.
SCOTTDALE, PA 15683

MDJ ECKELS
DISTRICT COURT 10-3-11
2320 MT. PLEASANT ROAD
MT. PLEASANT, PA 15666

CEDAR CREEK PARK
305 PORT ROYAL ROAD
BELLE VERNON, PA 15012

MAMMOTH PARK
254 COUNTY PARK ROAD
MT. PLEASANT, PA 15666

NORTHMORELAND PARK
280 MARKLE ROAD
APOLLO, PA 15613

TWIN LAKES PARK
170 MCWILLIAMS ROAD
GREENSBURG, PA 15601

ELECTIONS WAREHOUSE
110 VANNEAR STREET
GREENSBURG, PA 15601

ADULT PROBATION
MONESSON SUB OFFICE
301 RIVERVIEW DRIVE
MONESSEN, PA 15062

ADULT PROBATION
NEW KENSINGTON SUB OFFICE
1001 BARNES STREET
NEW KENSINGTON, PA 15068

MCKENNA CENTER
971 OLD SALEM ROAD
GREENSBURG, PA 15601

HAZMAT GARAGE
110 VANNEAR STREET
GREENSBURG, PA 15601

FORENSIC CENTER
2503 SOUTH GRANDE BLVD.
GREENSBURG, PA 15601

Normal Hours of Operation

Monday - Friday

8:30am - 4:00pm

View county offices offering extended hours for the public on the Westmoreland County website.

2017 Holidays

County Offices / Courthouse closed

Monday, January 2	**New Year's Holiday**
Monday, January 16	**Martin Luther King Day**
Monday, February 20	**President's Day**
Friday, April 14	**Good Friday**
Monday, May 29	**Memorial Day**
Wednesday, June 14	**Flag Day**
Tuesday, July 4	**Independence Day**
Monday, September 4	**Labor Day**
Monday, October 9	**Columbus Day**
Friday, November 10	**Veteran's Day**
Thursday, November 23	**Thanksgiving Day**
Friday, November 24	**Thanksgiving Holiday**
Monday, December 25	**Christmas Holiday**

Westmoreland County Commissioners

Commissioner

Commissioner (Chairman)

Commissioner

2017 Elected Officials

Position	Name
President Judge	Honorable Richard E. McCormick, Jr.
Associate Judge	Honorable Christian F. Scherer
Associate Judge	Honorable Scott Mears
Associate Judge	Honorable Megan Bilik-DeFazio
Associate Judge	Honorable Debra Pezze
Associate Judge	Honorable Tim Krieger
Associate Judge	Honorable Michele G. Bononi
Associate Judge	Honorable Rita Hathaway
Associate Judge	Honorable Harry F. Smail, Jr.
Associate Judge	Honorable Anthony Marsili
Associate Judge	Honorable Christopher Feliciani
Clerk of Courts	Bryan L. Kline
Coroner	Kenneth A. Bacha
County Commissioner	Gina Cerilli
County Commissioner	Ted Kopas
County Commissioner	Charles W. Anderson
County Controller	Jeffrey Balzer
District Attorney	John W. Peck, Jr.
Magisterial Judge, 10-1-01	Joseph DeMarchis
Magisterial Judge, 10-1-03	Joseph Dalfonso
Magisterial Judge, 10-1-04	Cheryl Yakopec
Magisterial Judge, 10-1-05	Frank Pallone
Magisterial Judge, 10-2-01	Anthony Bompiani
Magisterial Judge, 10-2-03	Helen M. Kistler
Magisterial Judge, 10-2-06	Charles M. Christner
Magisterial Judge, 10-2-08	Michael R. Mahady
Magisterial Judge, 10-2-09	Wayne Gongaware
Magisterial Judge, 10-2-10	James Albert
Magisterial Judge, 10-3-01	Mark Mansour
Magisterial Judge, 10-3-02	Charles Conway
Magisterial Judge, 10-3-05	Jason Buczak
Magisterial Judge, 10-3-08	Mark Bilik
Magisterial Judge, 10-3-09	Denise Thiel
Magisterial Judge, 10-3-10	Charles D. Moore
Magisterial Judge, 10-3-11	Roger Eckels
Prothonotary	Christina O'Brien
Recorder of Deeds	Tom Murphy
Register of Wills	Sherry Hamilton
Sheriff	Jonathan Held
Treasurer	Jared Squires

Westmoreland County Row Officers

Clerk Of Courts

District Attorney

Recorder of Deeds

Controller

Prothonotary

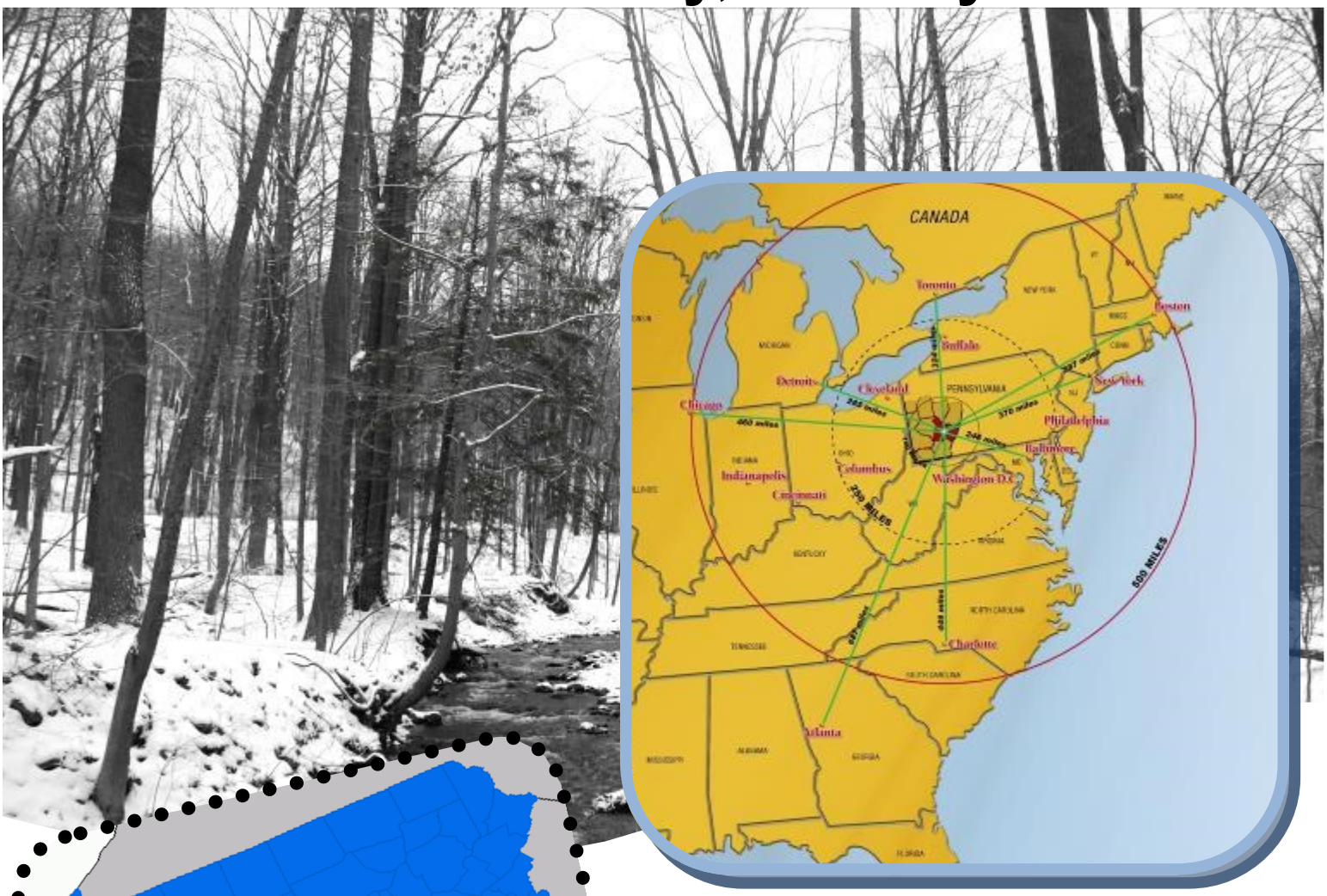
Sheriff

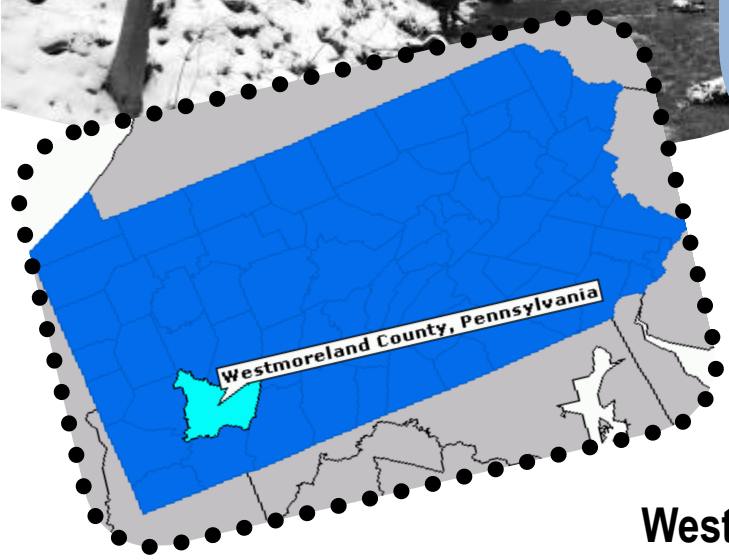
Coroner

Treasurer

Register of Wills

Westmoreland County, Pennsylvania





Geography

Pennsylvania: 44,742.7 square miles

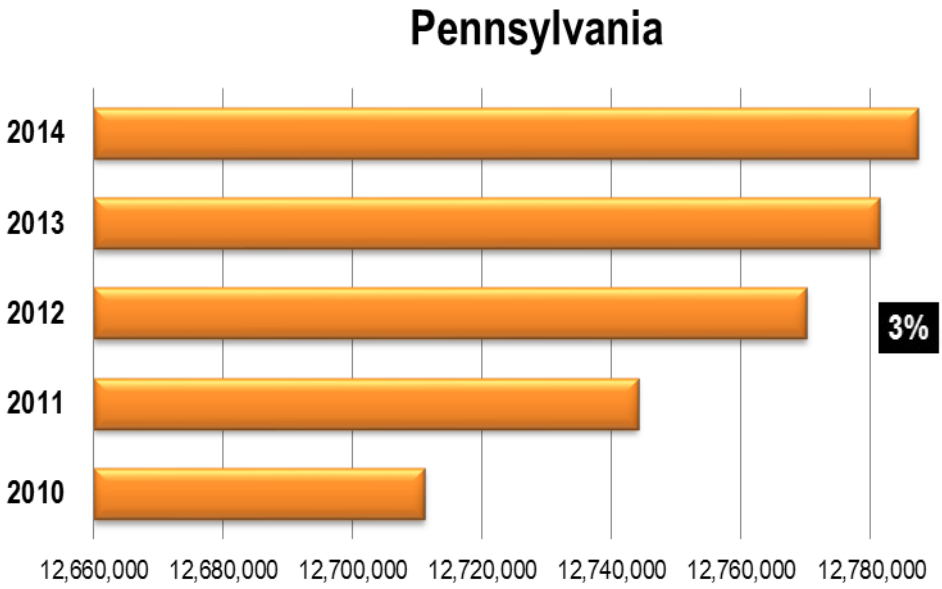
Westmoreland County: 1,027.55 square miles

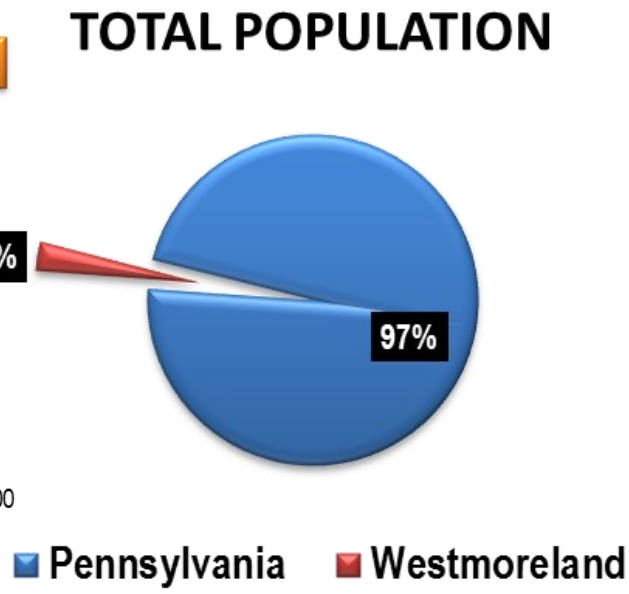
U.S. Census Bureau. (2015, January 12). *State & county Quickfacts: Westmoreland County, PA* Retrieved November 12, 2015, from http://quickfacts.census.gov.

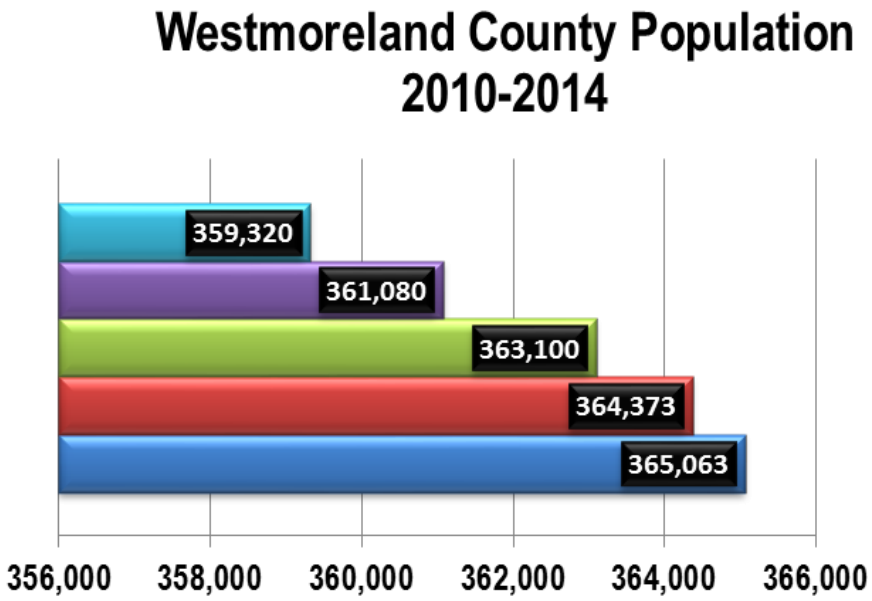
Population

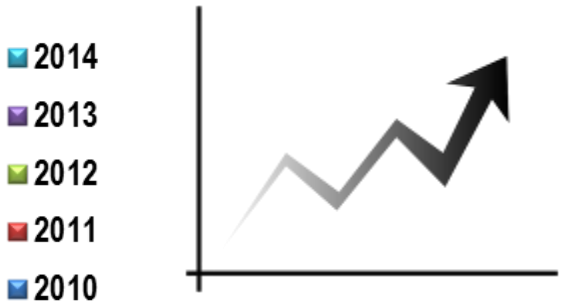
Population Statistics

	2010	2011	2012	2013	2014
Pennsylvania	12,711,077	12,743,995	12,770,043	12,781,296	12,787,209
Westmoreland County	365,063	364,373	363,100	361,080	359,320







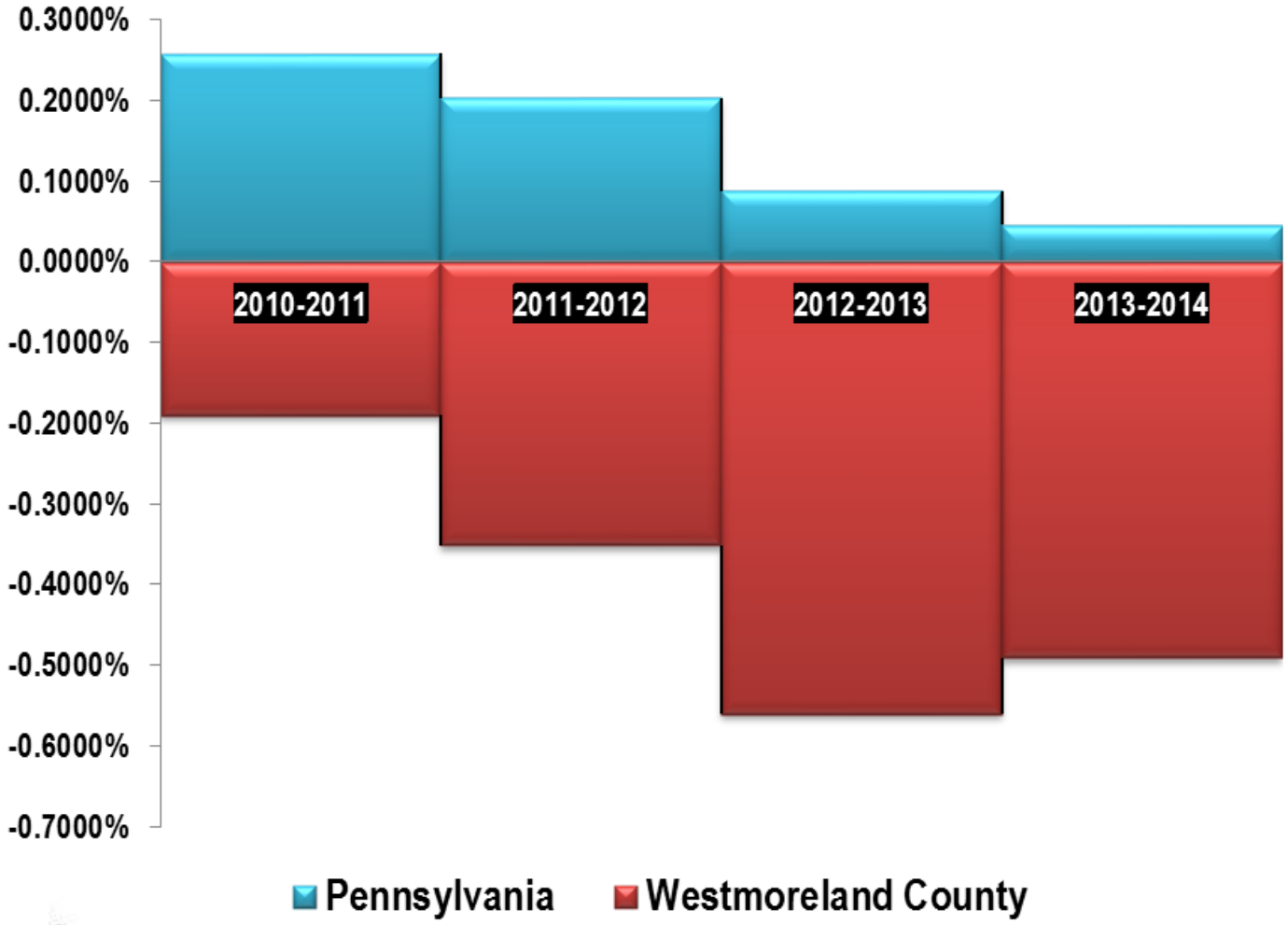


U.S. Census Bureau. (2015, January 12). *State & county Quickfacts: Westmoreland County, PA* Retrieved November 12, 2015, from http://quickfacts.census.gov.

Population Changes

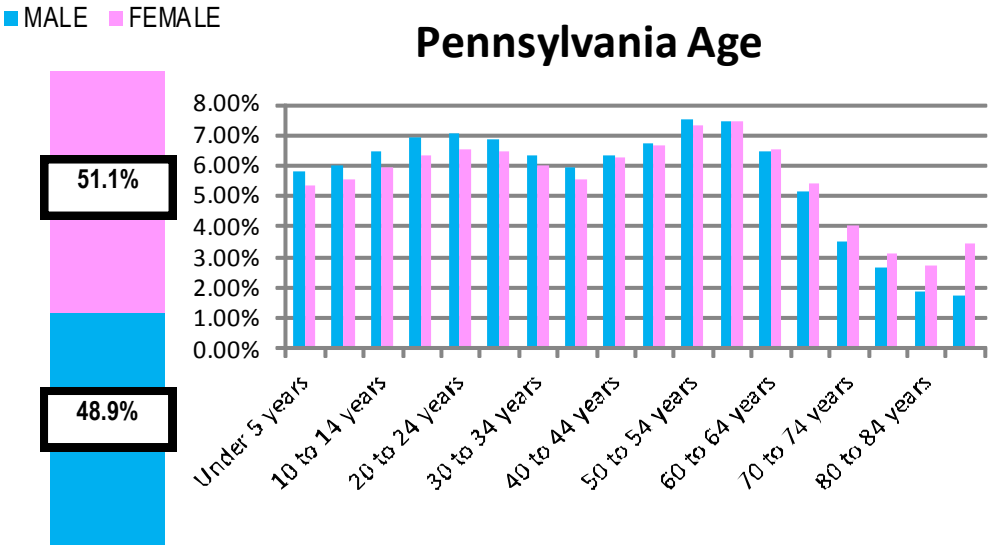
Changes in Population

	2010-2011	2011-2012	2012-2013	2013-2014
Pennsylvania	0.2583%	0.2040%	0.0880%	0.0462%
Westmoreland County	-0.1894%	-0.3506%	-0.5594%	-0.4898%

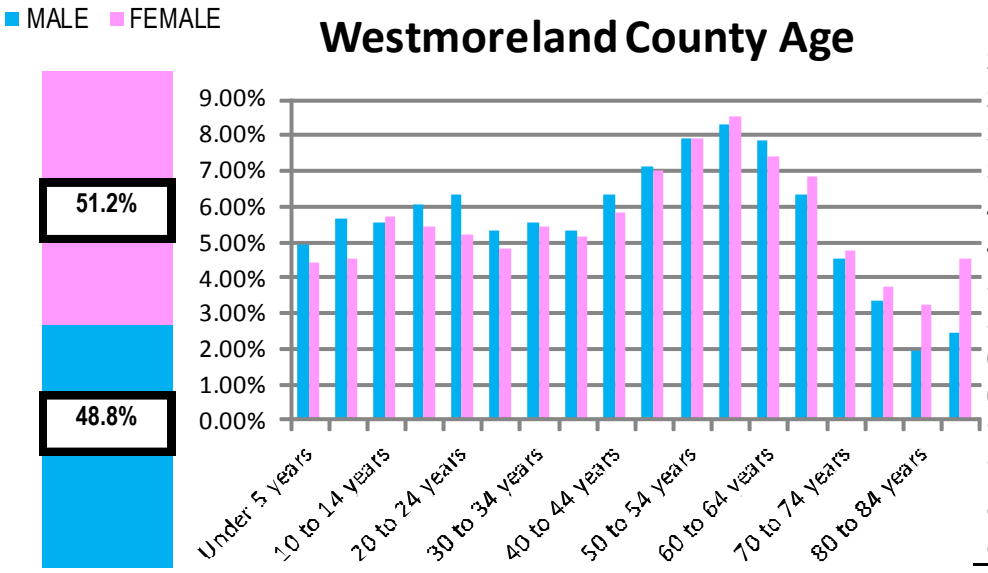


U.S. Census Bureau. (2015, January 12). *State & county Quickfacts: Westmoreland County, PA* Retrieved November 12, 2015, from http://quickfacts.census.gov.

Age / Gender



	Pennsylvania	
	Male	Female
Under 5 years	5.80%	5.30%
5 to 9 years	6.00%	5.50%
10 to 14 years	6.40%	5.90%
15 to 19 years	6.90%	6.30%
20 to 24 years	7.00%	6.50%
25 to 29 years	6.80%	6.40%
30 to 34 years	6.30%	6.00%
35 to 39 years	5.90%	5.50%
40 to 44 years	6.30%	6.20%
45 to 49 years	6.70%	6.60%
50 to 54 years	7.50%	7.30%
55 to 59 years	7.40%	7.40%
60 to 64 years	6.40%	6.50%
65 to 69 years	5.10%	5.40%
70 to 74 years	3.50%	4.00%
75 to 79 years	2.60%	3.10%
80 to 84 years	1.80%	2.70%
85 years and over	1.70%	3.40%

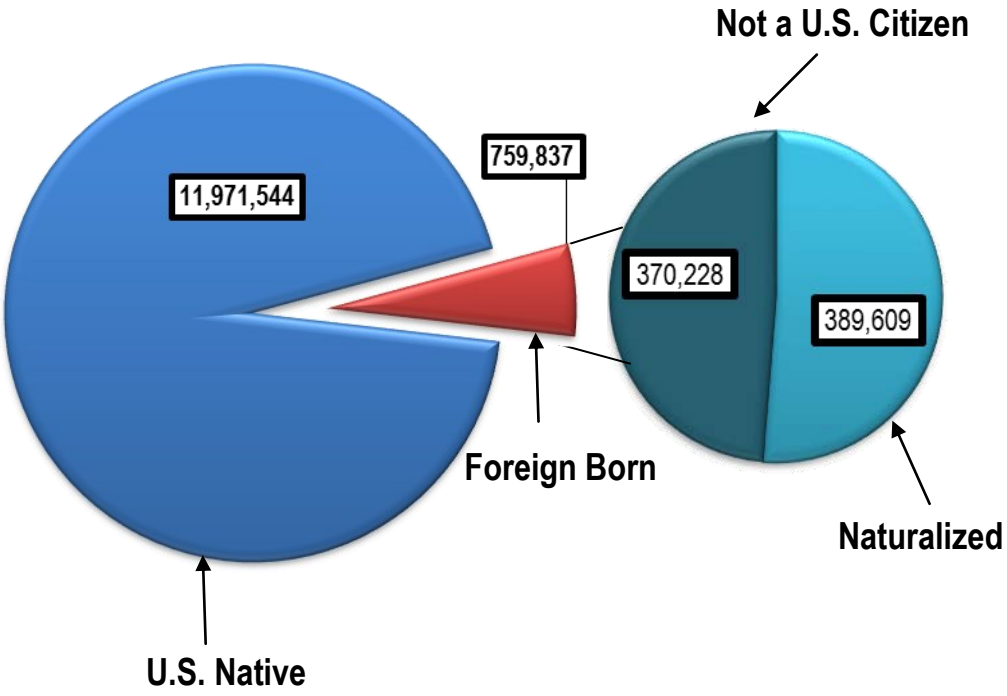


	Westmoreland	
	Male	Female
Under 5 years	4.90%	4.40%
5 to 9 years	5.60%	4.50%
10 to 14 years	5.50%	5.70%
15 to 19 years	6.00%	5.40%
20 to 24 years	6.30%	5.20%
25 to 29 years	5.30%	4.80%
30 to 34 years	5.50%	5.40%
35 to 39 years	5.30%	5.10%
40 to 44 years	6.30%	5.80%
45 to 49 years	7.10%	7.00%
50 to 54 years	7.90%	7.90%
55 to 59 years	8.30%	8.50%
60 to 64 years	7.80%	7.40%
65 to 69 years	6.30%	6.80%
70 to 74 years	4.50%	4.70%
75 to 79 years	3.30%	3.70%
80 to 84 years	1.90%	3.20%
85 years and over	2.40%	4.50%

U.S. Census Bureau. (2015, January 12).
State & County Quickfacts: Westmoreland County, PA Retrieved November 12, 2015,

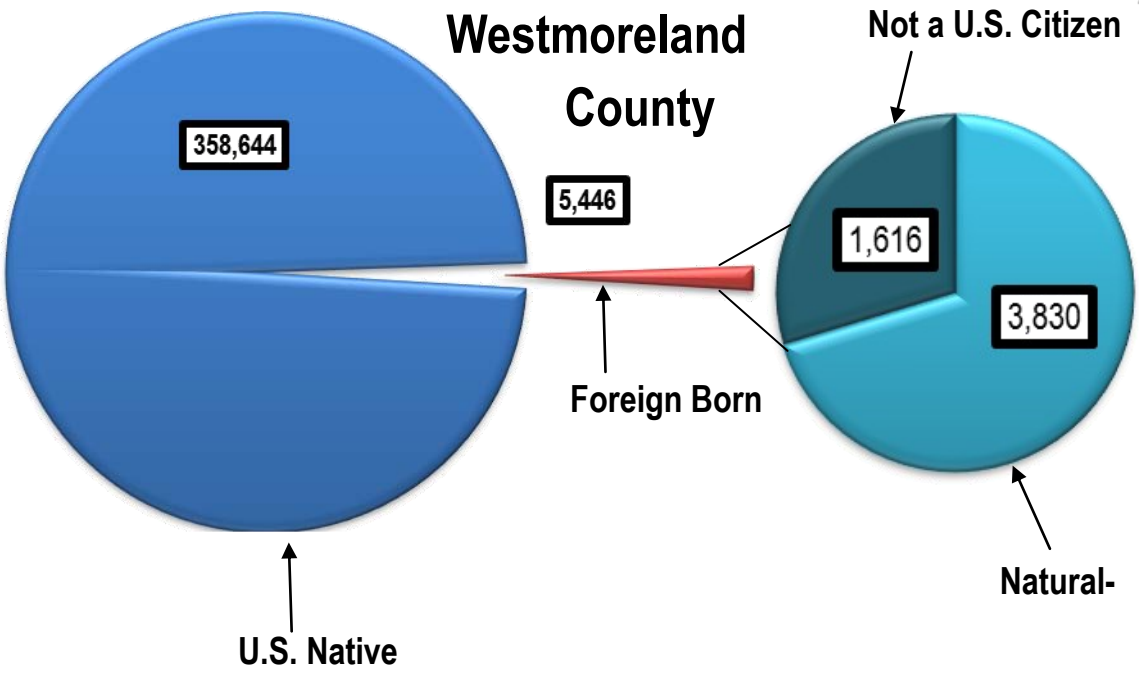
Culture

Pennsylvania



Foreign-born Population	759,837
Europe	172,793
Asia	289,127
Africa	56,185
Oceania	3,059
Latin America	222,468
Northern America	16,205

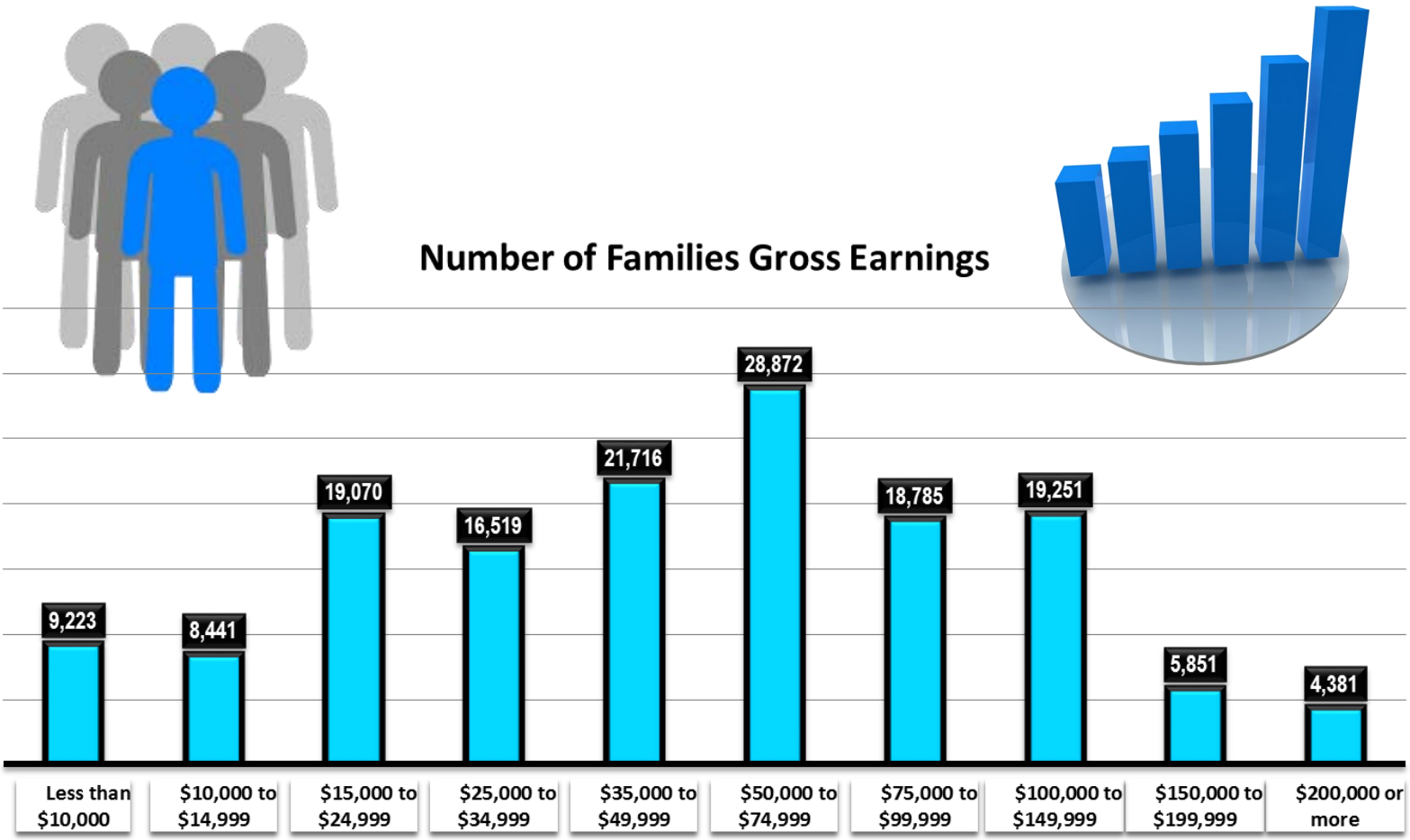
Westmoreland County



Foreign-born population	5,446
Europe	2,074
Asia	2,341
Africa	73
Oceania	16
Latin America	627
Northern America	315

U.S. Census Bureau. (2015, January 12). *State & county Quickfacts: Westmoreland County, PA* Retrieved November 12, 2015, from http://quickfacts.census.gov.

Income and Households



Gross Earnings	# of Families
Less than $10,000	9,223
$10,000 to $14,999	8,441
$15,000 to $24,999	19,070
$25,000 to $34,999	16,519
$35,000 to $49,999	21,716
$50,000 to $74,999	28,872
$75,000 to $99,999	18,785
$100,000 to $149,999	19,251
$150,000 to $199,999	5,851
$200,000 or more	4,381

Households in Westmoreland County 2009-2013

# of Households:	152,109
Persons per household:	2.34
Median household Earnings:	$50,736

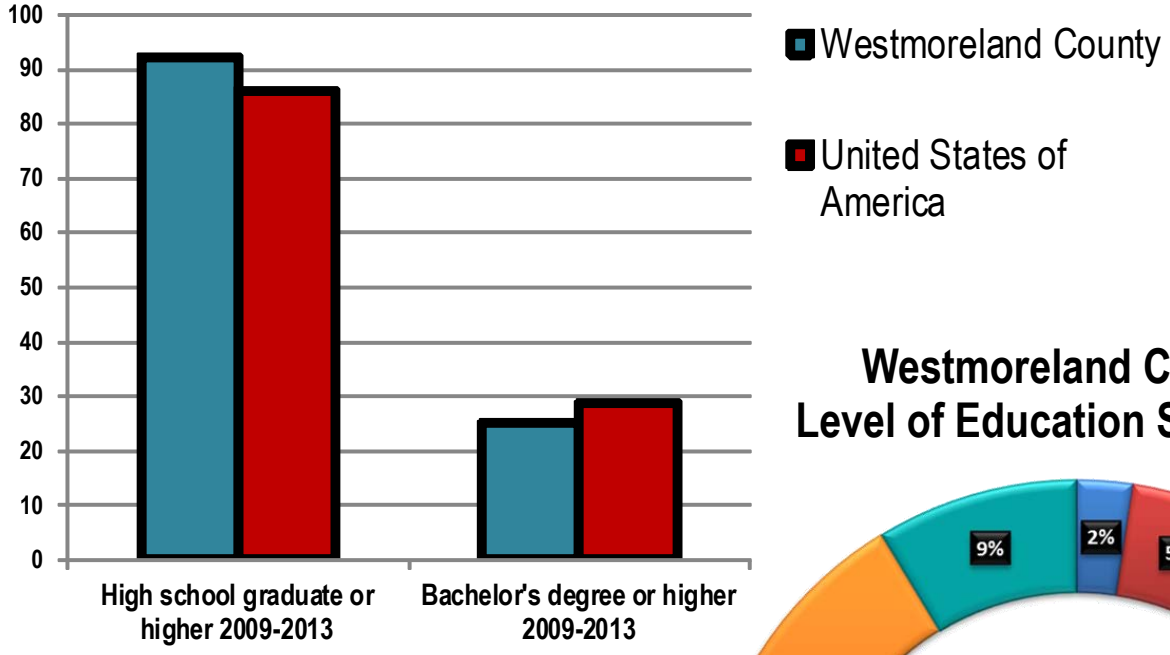
Nonfamily Households in Westmoreland County 2009-2013

Nonfamily households	50,497
Median nonfamily income (dollars)	25,527
Mean nonfamily income (dollars)	35,669

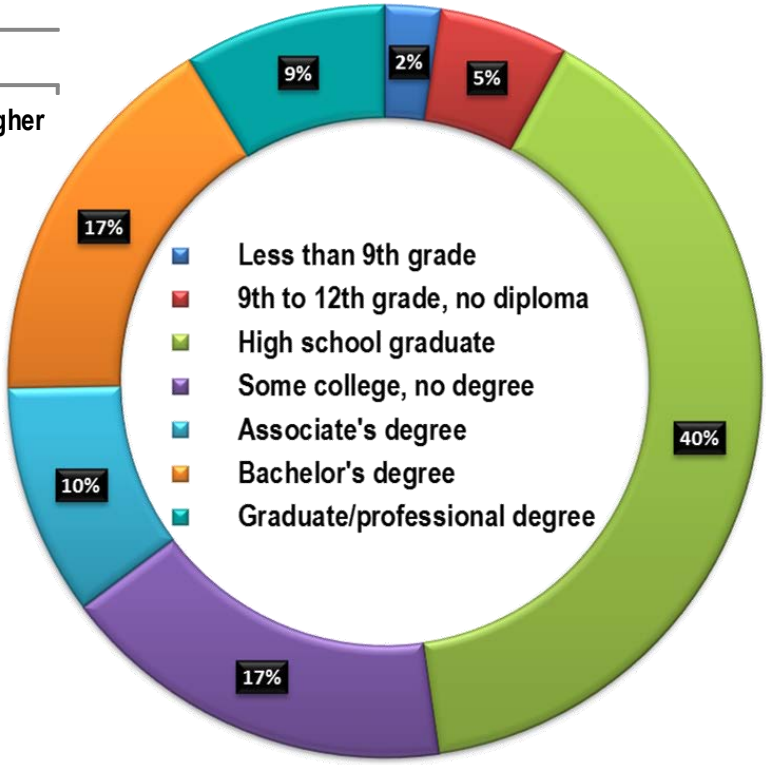
U.S. Census Bureau. (2015, January 12). *State & county Quickfacts: Westmoreland County, PA* Retrieved November 12, 2015, from http://quickfacts.census.gov.

Education Attainment

	Westmoreland County	United States of America
High school graduate or higher 2009-2013	92.10%	86.00%
Bachelor's degree or higher 2009-2013	25.30%	28.80%



Westmoreland County Level of Education Statistics:



U.S. Census Bureau. (2015, January 12). *State & county Quickfacts: Westmoreland County, PA* Retrieved November 12, 2015, from http://quickfacts.census.gov.

Colleges and Universities

Penn State New Kensington
3550 7th Street Road, New Kensington, PA 15068
www.nk.psu.edu

Saint Vincent College
300 Fraser Purchase Road, Latrobe, PA 15650
www.stvincent.edu

Seton Hill University
One Seton Hill Dr, Greensburg, PA 15601
www.setonhill.edu

University oh Pittsburgh at Greensburg
150 Finoli Drive, Greensburg, PA 15601
www.upg.pitt.edu

Westmoreland County Community College
145 Pavilion Lane, Youngwood, PA 15697
www.wccc.edu

Top Employers

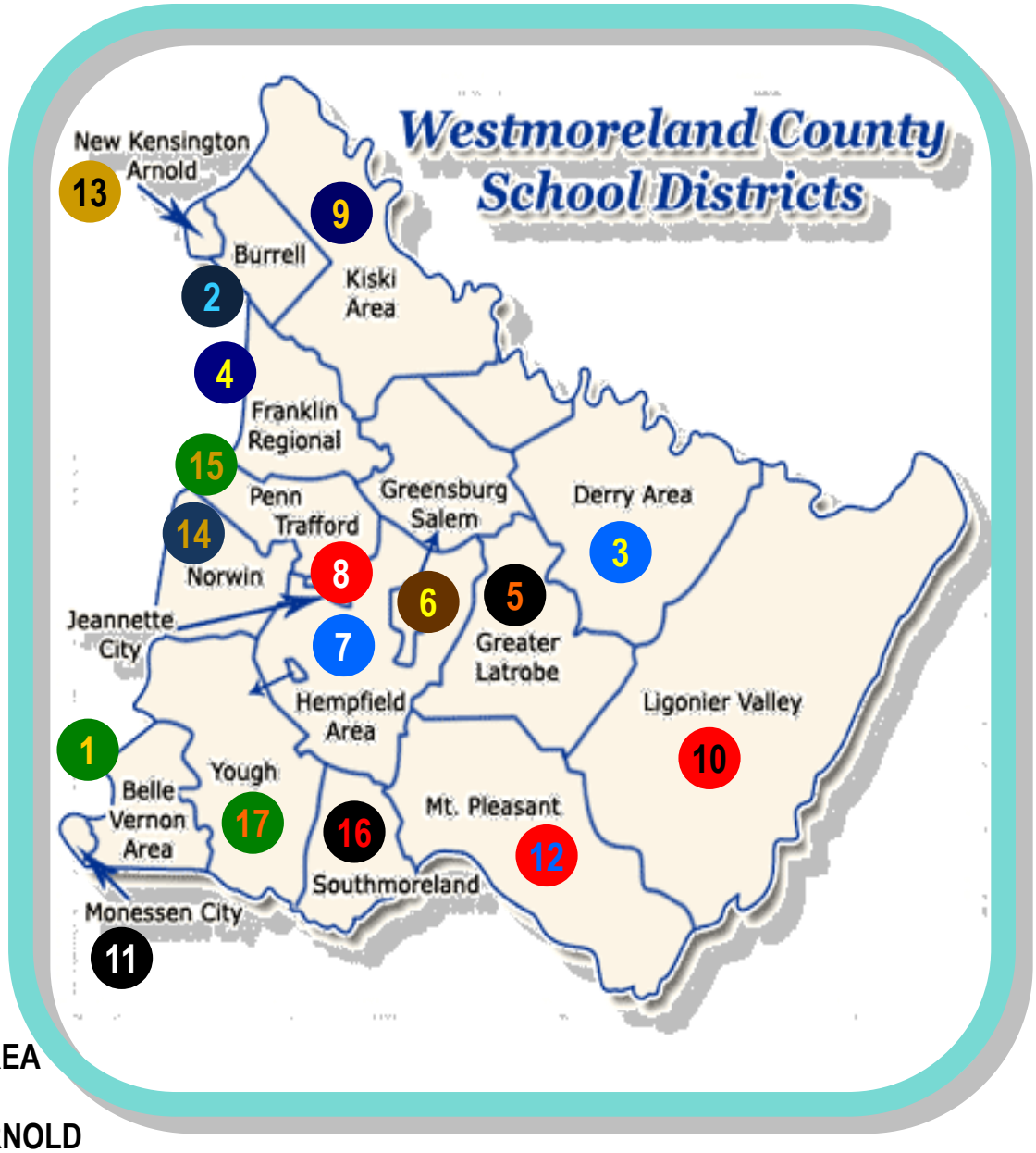
	Taxpayer	Type of Business		Assessed Valuation	% of Total Valuation
1	CBL WESTMORELAND LP	Retail Shopping	$	19,014,020	0.4885%
2	WAL-MART	Retail Shopping	$	11,948,710	0.3070%
3	THF Greengate, THF Mt Pleasant & ACL THF	Retail Shopping	$	8,394,110	0.2156%
4	ALCOA	Research, Development, & Manufacturing	$	7,883,210	0.2025%
5	MELLON BANK NA	Banking & Related Commerical Activities	$	6,422,440	0.1650%
6	NERNBERG A RICHARD & SUSAN	Apartments & other Residential Structures	$	6,215,030	0.1597%
7	EXCELA / WESTMORELAND HOSPITAL	For Profit Activities Related Medical Services	$	5,612,460	0.1442%
8	GUSTINE HEMPFIELD / GUSTINE BV	Commercial Leasing & Land Development	$	5,249,850	0.1349%
9	BUNCHER COMPANY	Commercial Leasing & Land Development	$	4,573,740	0.1175%
10	ADAM EIDEMILLER INC	Commercial Leasing & Land Development	$	4,352,110	0.1118%
11	RESERVE COAL PROPERTIES CO	Mining	$	4,176,210	0.1073%
12	KENNAMETAL INC	Research, Development, & Manufacturing	$	4,160,840	0.1069%
13	RESPIRONICS INC	Research, Development, & Manufacturing	$	3,819,560	0.0981%
		TOTAL TAXABLE COUNTY ASSESSED VALUE	**$**	**3,892,624,060**	

Municipalities

1	**Allegheny**
2	Avonmore
3	Bell
4	Bolivar
5	Cook
6	Delmont
7	Derry
8	Donegal
9	East Huntingdon
10	Fairfield
11	Greensburg
12	Hempfield
13	Irwin
14	Jeannette
15	Latrobe
16	Ligonier
17	Lower Burrell
18	Loyalhanna
19	Monesson
20	Mt. Pleasant
21	Murrysville
22	N. Belle Vernon
23	New Alexandria
24	New Florence
25	New Kensington
26	New Stanton
27	North Huntingdon
28	Oklahoma
29	Penn
30	Rostraver
31	Salem
32	Scottdale
33	Seward
34	Sewickley
35	South Huntingdon
36	St. Clair
37	Trafford
38	Unity
39	Upper Burrell
40	Vandergrift
41	Washington
42	West Leechburg
43	West Newton
44	Youngwood

School Districts

1 BELLE VERNON AREA
2 BURRELL
3 DERRY AREA
4 FRANKLIN REGIONAL
5 GREATER LATROBE
6 GREENSBURG SALEM
7 HEMPFIELD AREA
8 JEANNETTE CITY
9 KISKI AREA
10 LIGONIER VALLEY
11 MONESSEN CITY
12 MOUNT PLEASANT AREA
13 NEW KENSINGTON-ARNOLD
14 NORWIN
15 PENN-TRAFFORD
16 SOUTHMORELAND
17 YOUGH



Libraries

Adams Memorial
1112 Ligonier St.
Latrobe, PA 15650

Caldwell Memorial Library
988 N Chestnut St Ext
Derry, PA 15627

Avonmore Public Library
619 Allegheny Ave
Avonmore, PA 15618

Belle Vernon Public Library
505 Speer St.
North Belle Vernon, PA 15012

Delmont Public Library
77 Greensburg St.
Delmont, PA 15626

Greensburg Hempfield Library
237 South Pennsylvania Ave
Greensburg, PA 15601

Youngwood Area Public Library
17 S 6th St.
Youngwood, PA 15697

Jeannette Public Library
500 Magee Ave.
Jeannette, PA 15644

Ligonier Valley Library
120 West Main St.
Ligonier, PA 15658

Manor Public Library
44 Main St., Suite 500
Manor, PA 15665

Monessen Public Library
326 Donner Ave.
Monessen, PA 15062

Mount Pleasant Public Library
120 S Church St.
Mount Pleasant, PA 15666

Murrysville Community Library
4130 Sardis Rd.
Murrysville, PA 15668

New Alexandria Public Library
Keystone Plaza
New Alexandria, PA 15670

New Florence Public Library
122 Ligonier St.
New Florence, PA 15944

Norwin Public Library
100 Caruthers Lane
Irwin, PA 15642

Penn Area Library
2001 Municipal Court
Harrison City, PA 15636

Peoples Library
880 Barnes St.
New Kensington, PA 15068

Peoples Library Lower Burrell
3052 Wachter Ave.
Lower Burrell, PA 15068

Rostraver Public Library
700 Plaza Drive
Belle Vernon, PA 15102

Scottdale Public Library
106 Spring St.
Scottdale, PA 15683

Sewickley Township Public Library
201 Highland Ave.
Herminie, PA 15637

Smithton Borough Building
Corner of Center & 2nd St.
Smithon, PA 15479

Trafford Community Public Library
416 Brinton Ave.
P.O. Box 173
Trafford, PA 15085

Vandergrift Public Library
128 C Washington Ave.
Vandergrift, PA 15690

West Newton Public Library
124 North Water St.
West Newton, PA 15089

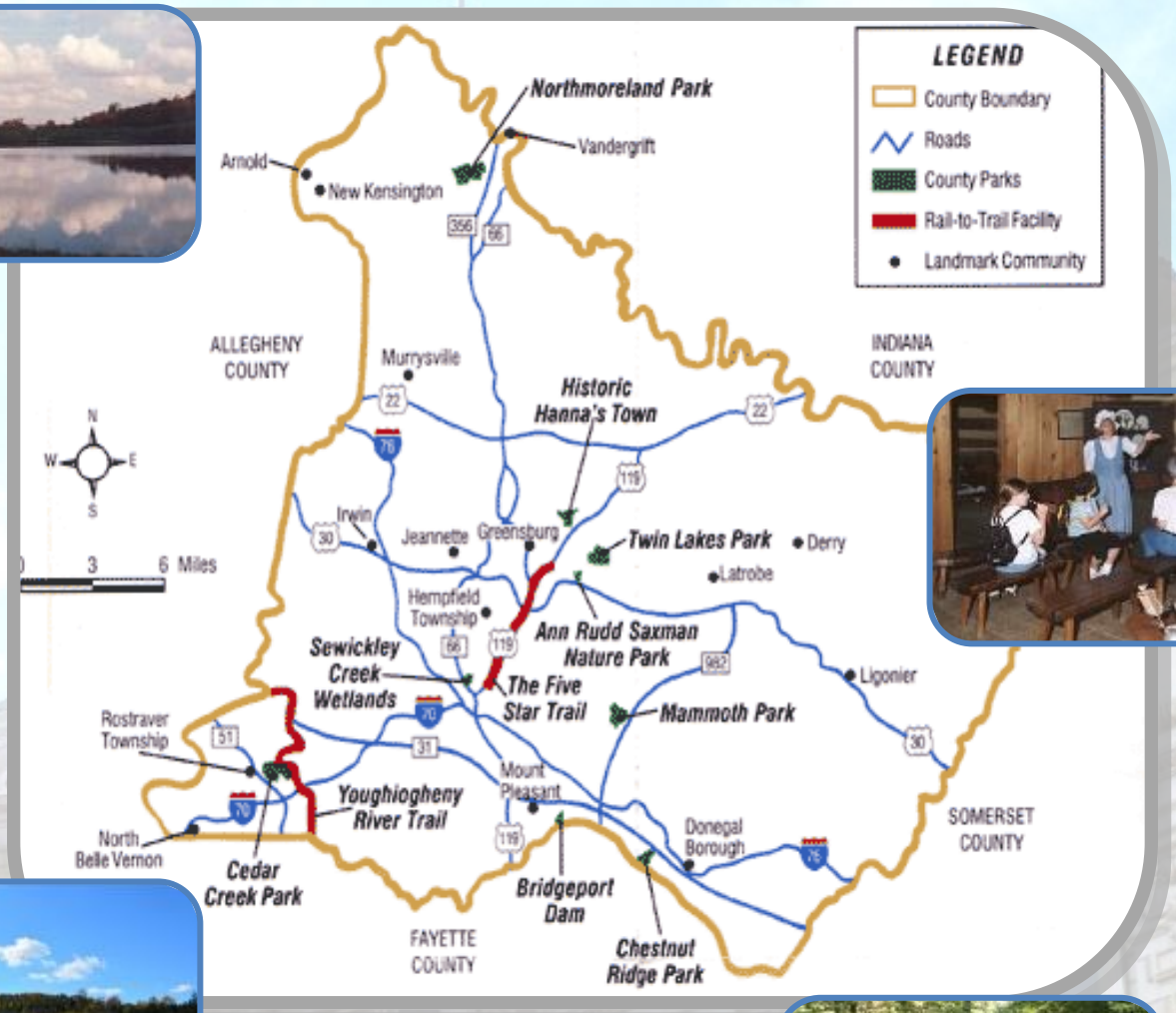
Westmoreland County- Parks

County Parks

- Ann Rudd Saxman Nature Park
- Bridgeport Dam
- Cedar Creek Park
- Chestnut Ridge
- 5 Star Trail
- Hanna's Town
- Mammoth Park
- Northmoreland Park
- Sewickley Creek Wetlands
- Twin Lakes Park
- Youghiogheny River Trail

State Parks

- Bushy Run Battlefield
- Keystone State Park
- Laurel Mountain State Park
- Laurel Summit State Park
- Linn Run State Park
- Forbes State Forest (portion)


LEGEND
County Boundary
Roads
County Parks
Rail-to-Trail Facility
Landmark Community
Northmoreland Park
Vandergrift
Arnold
New Kensington
ALLEGHENY COUNTY
INDIANA COUNTY
Murrysville
Historic Hanna's Town
Irwin
Jeannette
Greensburg
Twin Lakes Park
Derry
Latrobe
Hempfield Township
Ann Rudd Saxman Nature Park
Sewickley Creek Wetlands
The Five Star Trail
Mammoth Park
Ligonier
Rostraver Township
Youghiogheny River Trail
Mount Pleasant
North Belle Vernon
Cedar Creek Park
Donegal Borough
SOMERSET COUNTY
Bridgeport Dam
FAYETTE COUNTY
Chestnut Ridge Park
N
W
E
S
3
6 Miles

Safety

THE TOP 50 CITIES IN PENNSYLVANIA

1. Southwest Regional, Washington County
2. East Marlborough Township
3. West Mead Township
4. Upper Providence Township, Delaware County
5. Fox Chapel
6. Redstone Township
7. South Park Township
8. Turtle Creek
9. Butler Township, Schuylkill County
10. Adams Township, Cambria County
11. Whitehall
12. Franklin Park
13. Lower Salford Township
14. Penn Township, Westmoreland County
15. Reading Township
16. Buckingham Township
17. Upper Yoder Township
18. Northampton Township
19. Luzerne Township
20. Upper Uwchlan Township
21. Economy
22. Vandergrift
23. Shamokin
24. South Fayette Township
25. Adams Township, Butler County
26. Olyphant
27. Peters Township
28. Upper Gwynedd Township
29. Ligonier Township
30. Cecil Township
31. Oxford Township/New Oxford Borough
32. Buffalo Township, Butler County
33. Upper St. Clair Township
34. Willistown Township
35. Murrysville
36. Washington Township, Westmoreland County
37. East Vincent Township
38. Hampton Township
39. Conemaugh Township, Somerset County
40. Clarks Summit
41. Earl Township, Lancaster County
42. New Britain Township
43. New Hanover Township
44. Buffalo Valley Regional
45. Upper Makefield Township
46. Penn Township, Butler County
47. South Londonderry Township
48. Indiana Township
49. Southwestern Regional
50. Ferguson Township

Westmoreland County is home to -5- of the safest cities in Pennsylvania.

SafeWise (2015, September 28). *The SafeWise Report:: The 50 Safest Cities in Pennsylvania—2015.* Retrieved November 25, 2015, from http://www.safewise.com

Police Departments

Arnold Police Department
601 Drey Street
New Kensington, Pennsylvania, 15068

Avonmore Boro Police Department
619 Allegheny Avenue
Avonmore, Pennsylvania, 15618

Bolivar Police Department
622 Washington Street
Bolivar, Pennsylvania, 15923

Delmont Borough Police Department
77 Greensburg Street
Delmont, Pennsylvania, 15626

Derry Borough Police Department
116 E. 2nd Avenue
Derry, PA 15627

Greensburg Police Department
416 South Main Street
Greensburg, Pennsylvania, 15601

Irwin Police Department
424 Main Street
Irwin, Pennsylvania, 15642

Jeannette Police Department
110 South 2nd Street
Jeannette, Pennsylvania, 15644

Latrobe Police Department
901 Jefferson Street
Latrobe, Pennsylvania, 15650

Ligonier Twp. Police Department
1 Municipal Park Drive
Ligonier, Pennsylvania, 15658

Lower Burrell Police Department
2800 Bethel Street
New Kensington, Pennsylvania, 15068

Manor Borough Police
47 Race Saint Exd.
Manor, Pennsylvania, 15665

Monessen Police Department
100 3rd Street
Monessen, Pennsylvania, 15062

Mount Pleasant Secretary Office
1 Etze Avenue
Mount Pleasant, Pennsylvania, 15666

Murrysville Police Department
4120 Sardis Road
Murrysville, Pennsylvania, 15668

New Florence Borough Police Department
117 Franklin St
New Florence, Pennsylvania, 15944

New Kensington Police Records
301 11th Street
New Kensington, Pennsylvania, 15068

Parks Township Police Department
26 Jackson Street
Vandergrift, Pennsylvania, 15690

Southwest Regional Police Department
10 Mount Pleasant Road,
Scottdale, Pennsylvania, 15683

Trafford Police Department
430 Brinton Avenue
Trafford, Pennsylvania, 15085

West Leechburg Police Department
1015 Playzak St.
West Leechburg, Pennsylvania, 15656

Westmoreland County Park Police
2 North Main Street,
Greensburg, Pennsylvania, 15601

2017

Operating & Capital Budget

Financial Section

Board of Westmoreland County Commissioners

Department of Financial Administration

BEGINNING BALANCES		
CLASSIFICATION	YEAR END ESTIMATES 2016	PROPOSED 2017
FUND BALANCE	425,991,347	426,633,498
NON-SPENDABLE	849,899	849,899
RESTRICTED	58,250,246	76,584,555
COMMITTED	848,281	848,281
ASSIGNED	3,588,220	3,588,220
UNASSIGNED	28,286,729	28,614,472
TOTAL BEGINNING BALANCE	**517,814,722**	**537,118,925**
REVENUES		
NORMAL INCOME	261,561,385	271,082,659
PROCEEDS OF DEBT	17,518,388	-
NET TRANSFERS IN	22,987,697	24,466,014
INVESTMENT GAIN	10,000,000	10,000,000
TOTAL REVENUES	**312,067,470**	**305,548,673**
EXPENSES		
OPERATING EXPENSES	256,666,852	272,577,836
CAPITAL	10,635,058	14,984,334
DEBT SERVICE	9,364,514	10,439,463
NET TRANSFERS OUT	21,251,632	21,903,539
TOTAL EXPENDITURES	**297,918,056**	**319,905,172**
REVENUES OVER (UNDER) EXPENDITURES		
REVENUES OVER (UNDER) EXPENSES	**14,149,414**	**(14,356,499)**
ENDING BALANCES		
FUND BALANCE	426,633,498	430,339,467
NON-SPENDABLE	849,899	849,899
RESTRICTED	76,584,555	59,576,695
COMMITTED	848,281	848,281
ASSIGNED	3,588,220	3,588,220
UNASSIGNED	28,614,472	5,039,793
TOTAL ENDING BALANCE	**537,118,925**	**522,762,426**

Consolidated Statement - All Funds

2016 Year-End Estimates

CLASSIFICATION	GENERAL FUND	SPECIAL REVENUE		CAPITAL FUNDS	SINKING FUNDS	PROPRIETARY FUNDS	FIDUCIARY FUNDS	YEAR END ESTIMATE 2016
		GENERAL	HUMAN SERVICES					
REVENUES								
TAXES	81,799,371	1,390,618	-	-	-	-	-	83,189,989
LICENSES & PERMITS	420,097	-	-	-	-	-	-	420,097
INTERGOVERNMENTAL REVENUES	10,858,288	13,643,522	55,214,754	5,626,646	-	-	-	85,343,210
CHARGES FOR SERVICES	16,158,553	1,757,248	824,895	-	-	43,145,228	-	61,885,924
FINES & FORFEITS	209,347	-	600	-	-	-	-	209,947
MISCELLANEOUS REVENUE	4,078,075	254,158	1,123,373	412,222	-	2,055,547	22,588,843	30,512,218
TOTAL REVENUE	**113,523,731**	**17,045,546**	**57,163,622**	**6,038,868**	**-**	**45,200,775**	**22,588,843**	**261,561,385**
EXPENSES								
GENERAL GOVERNMENT - ADMIN.	18,061,632	1,451,221	-	91,813	-	560,685	-	20,165,351
GENERAL GOVERNMENT - JUDICIAL	26,202,114	3,849,350	-	306,405	-	-	-	30,357,869
PUBLIC SAFETY	34,994,408	11,814,366	-	410,843	-	-	-	47,219,617
PUBLIC WORKS	4,519,337	1,299,744	-	224,335	-	-	-	6,043,416
HUMAN SERVICES	3,167,610	-	59,697,329	-	-	46,626,153	-	109,491,092
CULTURE - RECREATION	3,491,653	-	-	92,000	-	-	-	3,583,653
CONSERVATION & DEVELOPMENT	3,798,232	686,391	-	6,152,496	-	-	-	10,637,119
MISCELLANEOUS EXPENSES		-	-	-	-	-	30,439,279	30,439,279
TOTAL OPERATING EXPENSES	**94,234,986**	**19,101,072**	**59,697,329**	**7,277,892**	**-**	**47,186,838**	**30,439,279**	**257,937,396**
DEBT SERVICE	-	-	-	-	9,364,514	-	-	9,364,514
TOTAL EXPENDITURES	**94,234,986**	**19,101,072**	**59,697,329**	**7,277,892**	**9,364,514**	**47,186,838**	**30,439,279**	**267,301,910**
REVENUES OVER (UNDER) EXPENSES								
REVENUES OVER (UNDER) EXPENSES	**19,288,745**	**(2,055,526)**	**(2,533,707)**	**(1,239,024)**	**(9,364,514)**	**(1,986,063)**	**(7,850,436)**	**(5,740,525)**
OTHER FINANCING SOURCES (USES)								
SALE OF FIXED ASSETS	-	-	-	-	-	-	-	-
PROCEEDS OF DEBT	-	-	-	17,518,388	-	-	-	17,518,388
NET TRANSFERS IN (OUT)	(24,269,178)	2,132,703	5,710,286	(1,198,811)	9,364,514	478,650	-	(7,781,836)
GAIN (LOSS) ON SALE OF INVESTMENTS	-			-			10,000,000	10,000,000
SWAP COSTS	-							-
TOTAL OTHER FINANCING SOURCES(USES)	**(24,269,178)**	**2,132,703**	**5,710,286**	**16,319,577**	**9,364,514**	**478,650**	**10,000,000**	**19,736,552**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)

CLASSIFICATION	GENERAL FUND	SPECIAL REVENUE		CAPITAL FUNDS	SINKING FUNDS	PROPRIETARY FUNDS	FIDUCIARY FUNDS	YEAR END ESTIMATE 2016
		GENERAL	HUMAN SERVICES					
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	(4,980,433)	77,177	3,176,579	15,080,553	-	(1,507,413)	2,149,564	13,996,027

FUND BALANCE

BEGINNING FUND BALANCES:						3,953,748	422,037,599	425,991,347
NON-SPENDABLE	849,899							849,899
RESTRICTED	22,915,390	9,963,848	16,957,732	8,413,276				58,250,246
COMMITTED	848,281	-						848,281
ASSIGNED	3,567,079	-	-	-	21,141			3,588,220
UNASSIGNED	28,286,729							28,286,729
TOTAL BEGINNING FUND BALANCE	56,467,378	9,963,848	16,957,732	8,413,276	21,141	3,953,748	422,037,599	517,814,722
ENDING FUND BALANCES:						2,446,335	424,187,163	426,633,498
NON-SPENDABLE	849,899							849,899
RESTRICTED	22,915,390	10,041,025	20,134,311	23,493,829				76,584,555
COMMITTED	848,281	-						848,281
ASSIGNED	3,567,079	-	-	-	21,141			3,588,220
UNASSIGNED	28,614,492							28,614,492
TOTAL ENDING FUND BALANCE	51,486,945	10,041,025	20,134,311	23,493,829	21,141	2,446,335	424,187,163	531,810,749

Consolidated Statement - All Funds

2017 Proposed Budget

CLASSIFICATION	GENERAL FUND	SPECIAL REVENUE		CAPITAL FUNDS	SINKING FUNDS	PROPRIETARY FUNDS	FIDUCIARY FUNDS	PROPOSED BUDGET 2016	YEAR END ESTIMATE 2016
		GENERAL	HUMAN SERVICES						
REVENUES									
TAXES	82,090,303	2,104,210	-	-	-	-	-	84,194,513	83,189,989
LICENSES & PERMITS	406,015	-	-	-	-	-	-	406,015	420,097
INTERGOVERNMENTAL REVENUES	15,299,417	13,728,206	52,526,741	4,739,003	-	-	-	86,293,367	85,343,210
CHARGES FOR SERVICES	16,306,565	1,679,700	817,692	-	-	47,021,373	-	65,825,330	61,885,924
FINES & FORFEITS	196,000	-	600	-	-	-	-	196,600	209,947
MISCELLANEOUS REVENUE	3,737,663	238,822	1,158,897	404,821	-	3,596,631	25,030,000	34,166,834	30,512,218
TOTAL REVENUE	**118,035,963**	**17,750,938**	**54,503,930**	**5,143,824**	**-**	**50,618,004**	**25,030,000**	**271,082,659**	**261,561,385**
EXPENSES									
GENERAL GOVERNMENT - ADMIN.	21,929,381	2,145,639	-	43,000	-	796,000	-	24,914,020	20,165,351
GENERAL GOVERNMENT - JUDICIAL	27,964,270	4,311,985	-	-	-	-	-	32,276,255	30,357,869
PUBLIC SAFETY	37,629,961	12,076,965	-	1,348,000	-	-	-	51,054,926	47,219,617
PUBLIC WORKS	5,786,592	1,270,000	-	-	-	-	-	7,056,592	6,043,416
HUMAN SERVICES	2,885,460	-	59,928,078	-	-	49,694,223	-	112,507,761	109,491,092
CULTURE - RECREATION	6,127,576	-	-	432,000	-	-	-	6,559,576	3,583,653
CONSERVATION & DEVELOPMENT	6,193,835	-	-	4,832,127	-	-	-	11,025,962	10,637,119
MISCELLANEOUS EXPENSES		-	-	-	-	-	31,826,850	31,826,850	30,439,279
TOTAL OPERATING EXPENSES	**108,517,075**	**19,804,589**	**59,928,078**	**6,655,127**	**-**	**50,490,223**	**31,826,850**	**277,221,942**	**257,937,396**
DEBT SERVICE	-	-	-	-	10,439,463	-	-	10,439,463	9,364,514
TOTAL EXPENDITURES	**108,517,075**	**19,804,589**	**59,928,078**	**6,655,127**	**10,439,463**	**50,490,223**	**31,826,850**	**287,661,405**	**267,301,910**
REVENUES OVER (UNDER) EXPENSES									
REVENUES OVER (UNDER) EXPENSES	**9,518,888**	**(2,053,651)**	**(5,424,148)**	**(1,511,303)**	**(10,439,463)**	**127,781**	**(6,796,850)**	**(16,578,746)**	**(5,740,525)**
OTHER FINANCING SOURCES (USES)									
SALE OF FIXED ASSETS	-	-	-	-	-	-	-	-	-
PROCEEDS OF DEBT	-	-	-	-	-	-	-	-	17,518,388
NET TRANSFERS IN (OUT)	(27,950,371)	3,708,850	5,776,991	(127,724)	10,439,463	375,038	-	(7,777,753)	(7,781,856)
GAIN (LOSS) ON SALE OF INVESTMENTS	-						10,000,000	10,000,000	10,000,000
SWAP COSTS	-							-	-
TOTAL OTHER FINANCING SOURCES (USES)	**(27,950,371)**	**3,708,850**	**5,776,991**	**(127,724)**	**10,439,463**	**375,038**	**10,000,000**	**2,222,247**	**19,736,532**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)

CLASSIFICATION	GENERAL FUND	SPECIAL REVENUE		CAPITAL FUNDS	SINKING FUNDS	PROPRIETARY FUNDS	FIDUCIARY FUNDS	PROPOSED BUDGET 2016	YEAR END ESTIMATE 2016
		GENERAL	HUMAN SERVICES						
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**(18,431,483)**	**1,655,199**	**352,843**	**(1,639,027)**	**-**	**502,819**	**3,203,150**	**(14,356,499)**	**13,996,007**

FUND BALANCE

BEGINNING FUND BALANCES:						2,446,335	424,187,163	426,633,498	425,991,347
NON-SPENDABLE	849,899	-	-	-	-	-		849,899	849,899
RESTRICTED	22,915,390	10,041,025	20,134,311	23,493,829	-	-		76,584,555	58,250,246
COMMITTED	848,281	-	-	-	-	-		848,281	848,281
ASSIGNED	3,567,079	-	-	-	21,141	-		3,588,220	3,588,220
UNASSIGNED	28,614,472	-	-	-	-	-		28,614,472	28,286,729
TOTAL BEGINNING FUND BALANCE	**51,486,925**	**10,041,025**	**20,134,311**	**23,493,829**	**21,141**	**2,446,335**	**424,187,163**	**537,118,925**	**517,814,722**
ENDING FUND BALANCES:						2,949,154	427,390,313	430,339,467	426,633,498
NON-SPENDABLE	849,899	-						849,899	849,899
RESTRICTED	22,915,390	11,696,224	20,487,154	4,642,927				59,741,695	76,584,555
COMMITTED	848,281	-						848,281	848,281
ASSIGNED	3,567,079	-	-	-	21,141			3,588,220	3,588,220
UNASSIGNED	4,874,793							4,874,793	28,614,472
TOTAL ENDING FUND BALANCE	**33,055,442**	**11,696,224**	**20,487,154**	**21,854,802**	**21,141**	**2,949,154**	**427,390,313**	**522,762,426**	**531,810,729**

Lynch Field
Ice Rink

2017

Operating & Capital Budget

General Fund

Board of Westmoreland County Commissioners

Department of Financial Administration

General Fund

GENERAL FUND – This fund is the main fund of the County and accounts for all the general activities of the County including administration, judicial, parks, public works, public safety and conservation/ development.

The General Fund is the fund that must supplement, by outgoing transfers, the unfunded portion of all the other county funds. Understanding the General Fund is the key to understanding the County's fiscal posture.

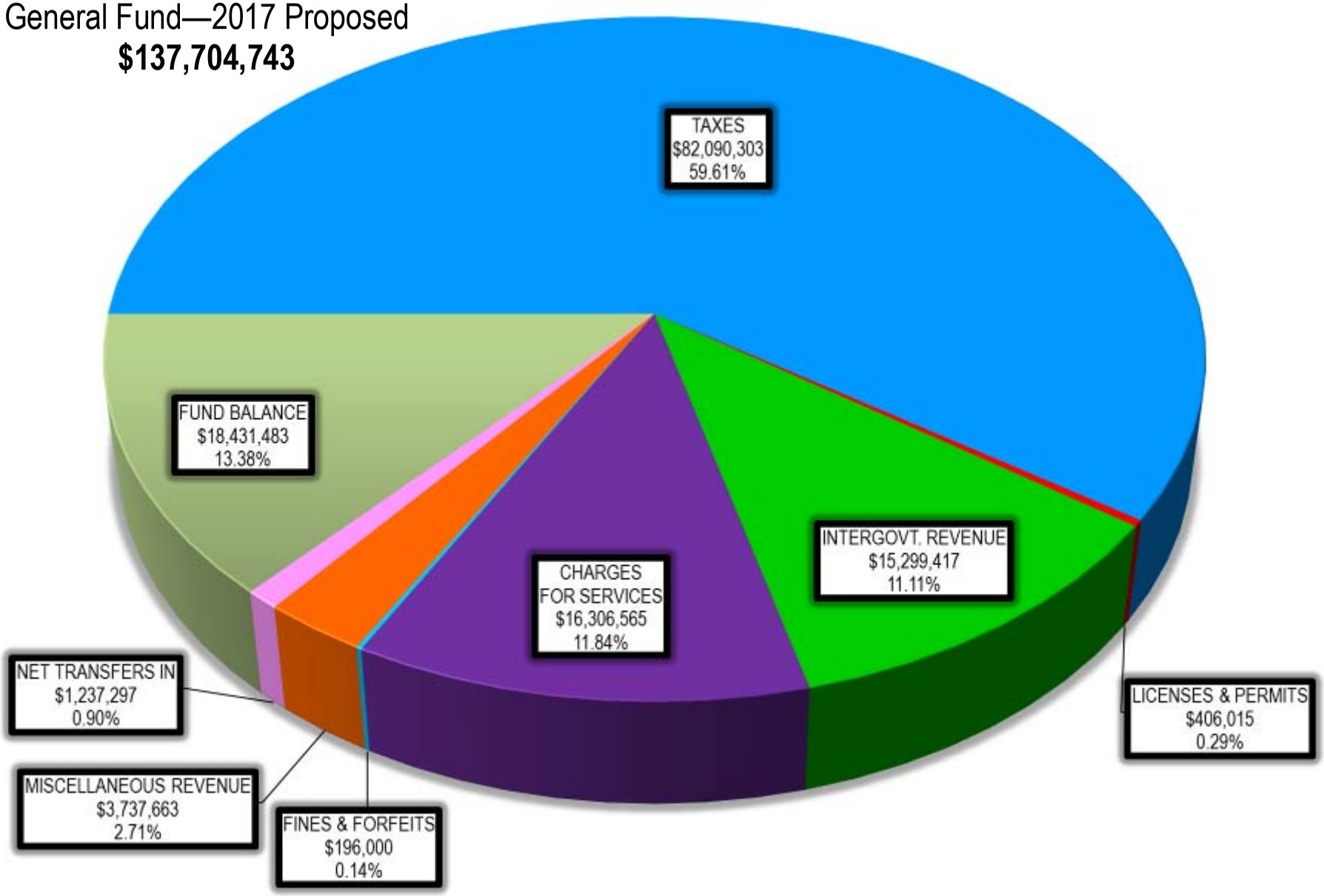
Although the General Fund is the support arm of the other county funds, the largest function of the county is Human Service related and is budgeted to expend over $110.2 million, or 36%, on services to senior citizens, children and youth, Westmoreland Manor and those who receive Behavioral Health and Developmental Services. The County match for 2017 to support all of these functions is $5.9 million dollars in the proposed budget.

The General Fund must also transfer approximately $9.76 million for debt service payments on the General Obligation Bonds.

WHERE THE MONEY COMES FROM

General Fund—2017 Proposed

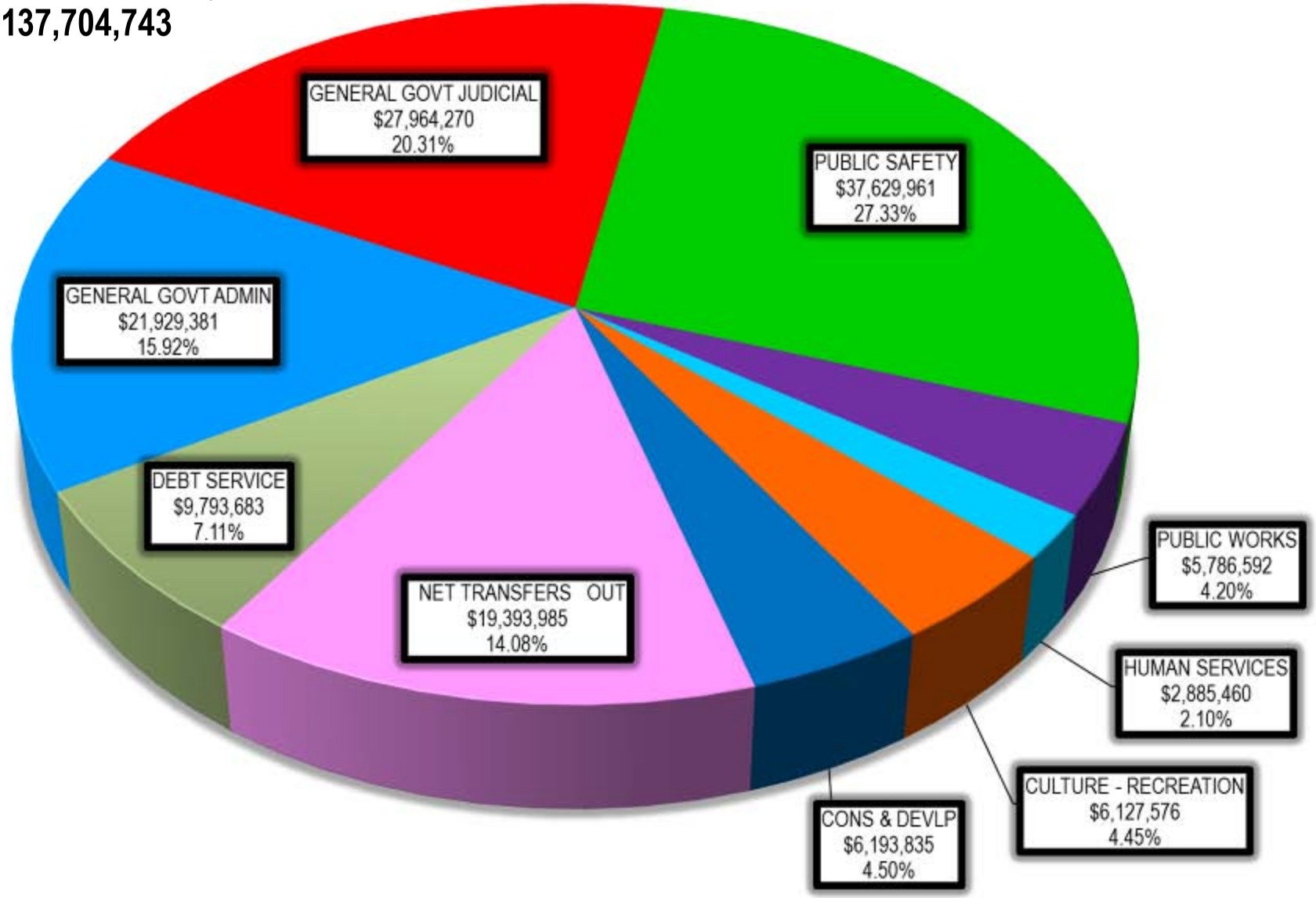
$137,704,743



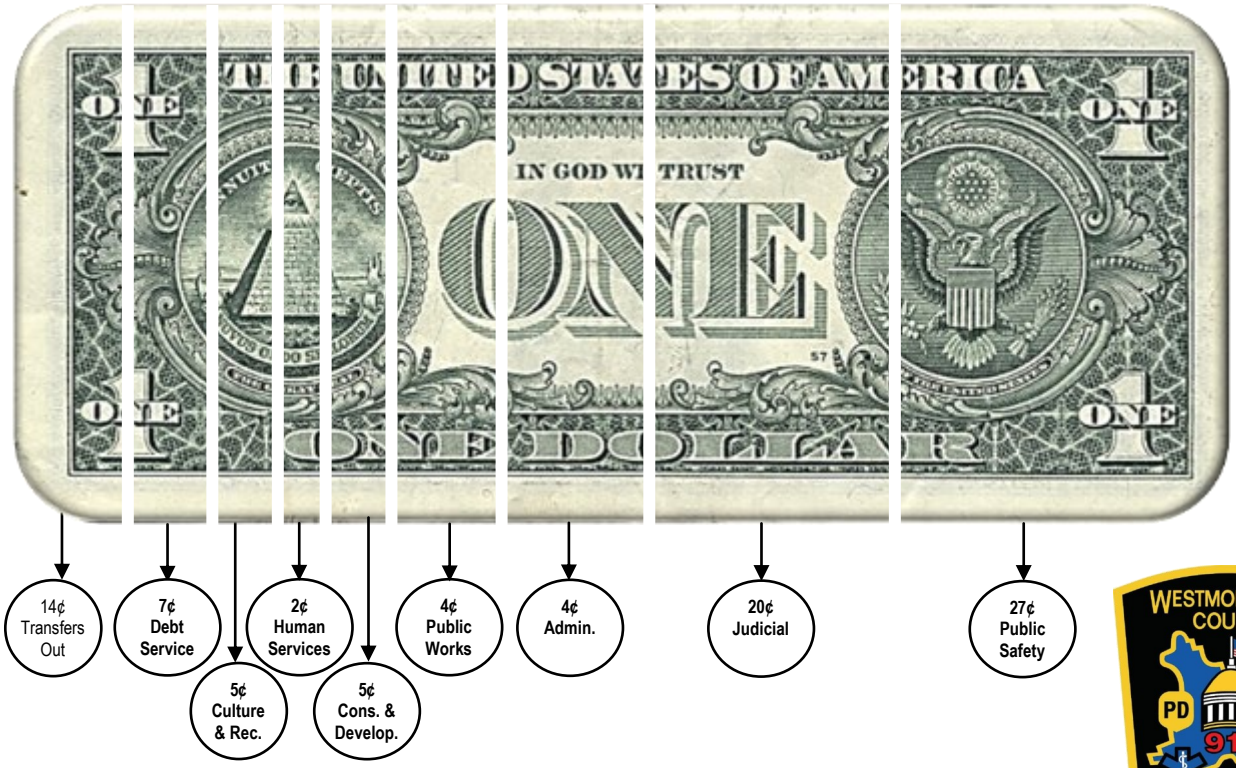
WHERE THE MONEY GOES

General Fund—2017 Proposed

$137,704,743



YOUR TAX DOLLARS AT WORK



The current property tax rate is 20.99 mills. Westmoreland County property taxes were last increased in 2005, from 16.99 mills.

The average Westmoreland County taxpayer pays **$1.19** per day, or **$435.58** annually.

As of October 2016, taxable parcels total 188,335.

<u>Your Tax Dollar Breakdown:</u>

Public Safety— 27cents

General Government—Judicial—20 cents

General Government—Administration—16 cents

Public Works—4 cents

Conservation & Development—5 cents

Human Services—2 cents

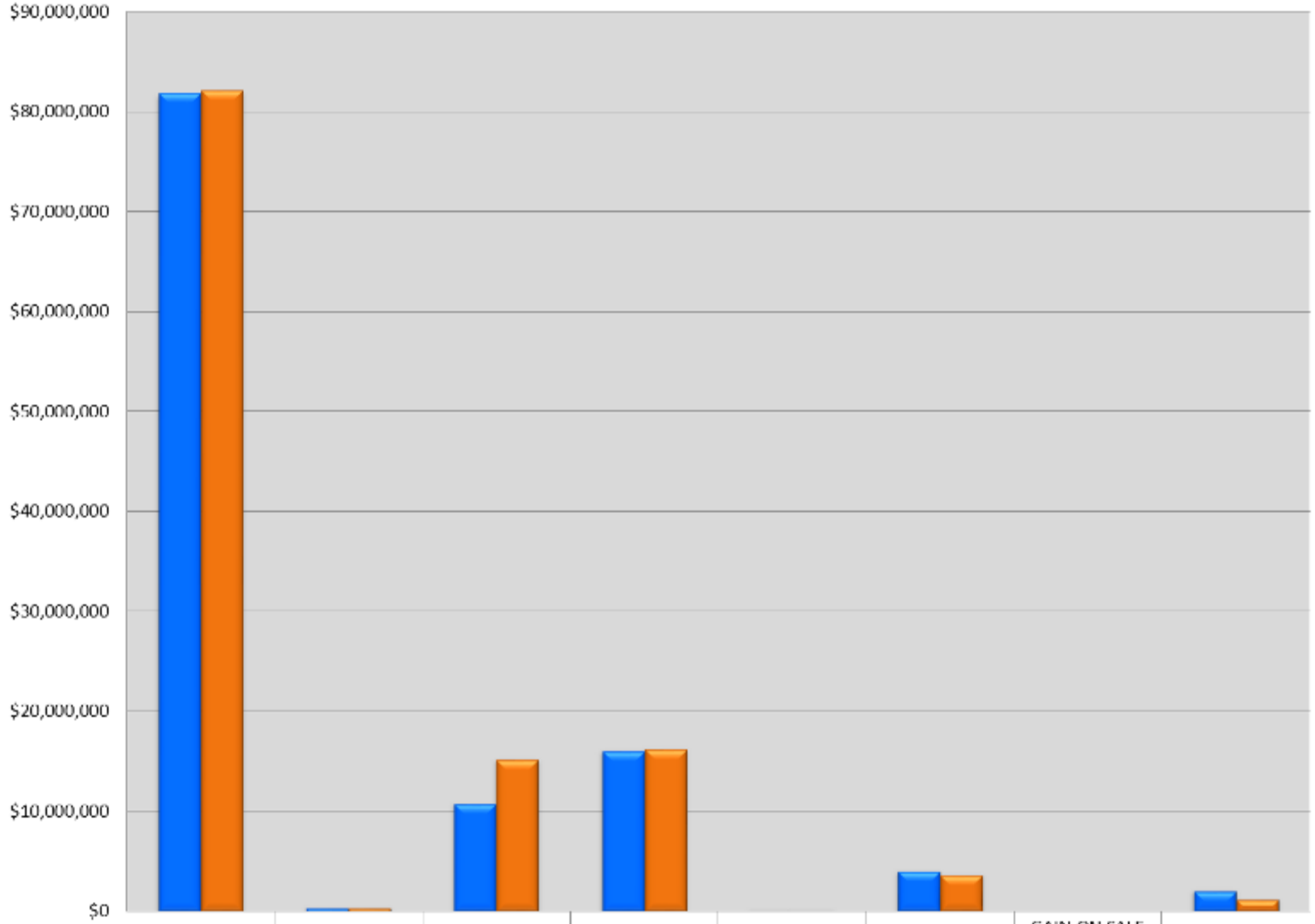
Culture & Recreation/Parks—5 cents

Debt Service—7 cents

Net Transfers Out— 14 cents

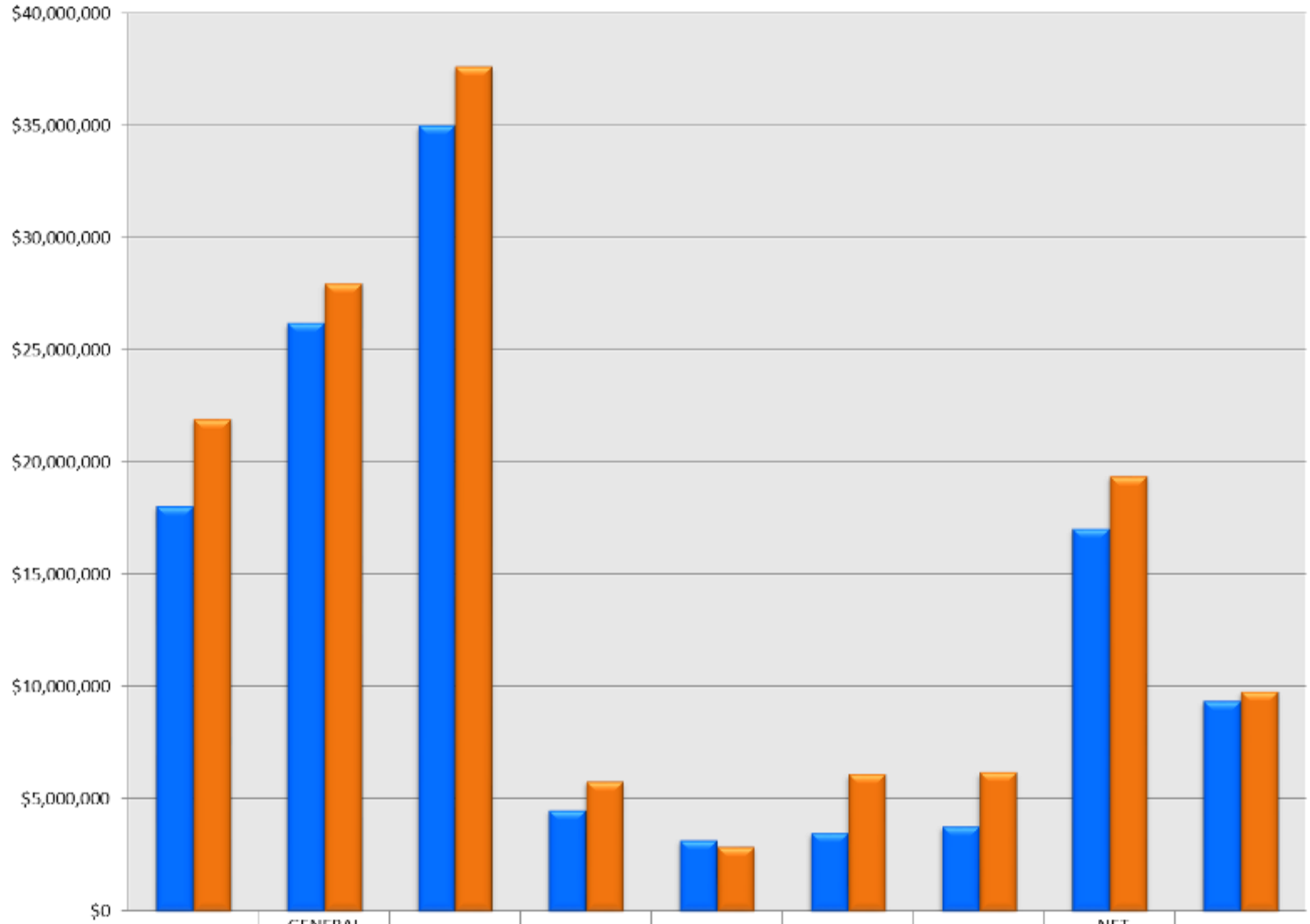
(See page 67 for more details on classifications by function.)

2016 Year-End Estimate vs. 2017 Proposed Revenues



	TAXES	LICENSES & PERMITS	INTERGOVT. REVENUE	CHARGES FOR SERVICES	FINES & FORFEITS	MISCELLANEOUS REVENUE	GAIN ON SALE OF INVESTMENTS	NET TRANSFERS IN
2016 YEAR END ESTIMATE	$81,799,371	$420,097	$10,858,288	$16,158,553	$209,347	$4,078,075	$0	$2,160,399
2017 PROPOSED	$82,090,303	$406,015	$15,299,417	$16,306,565	$196,000	$3,737,663	$0	$1,237,297

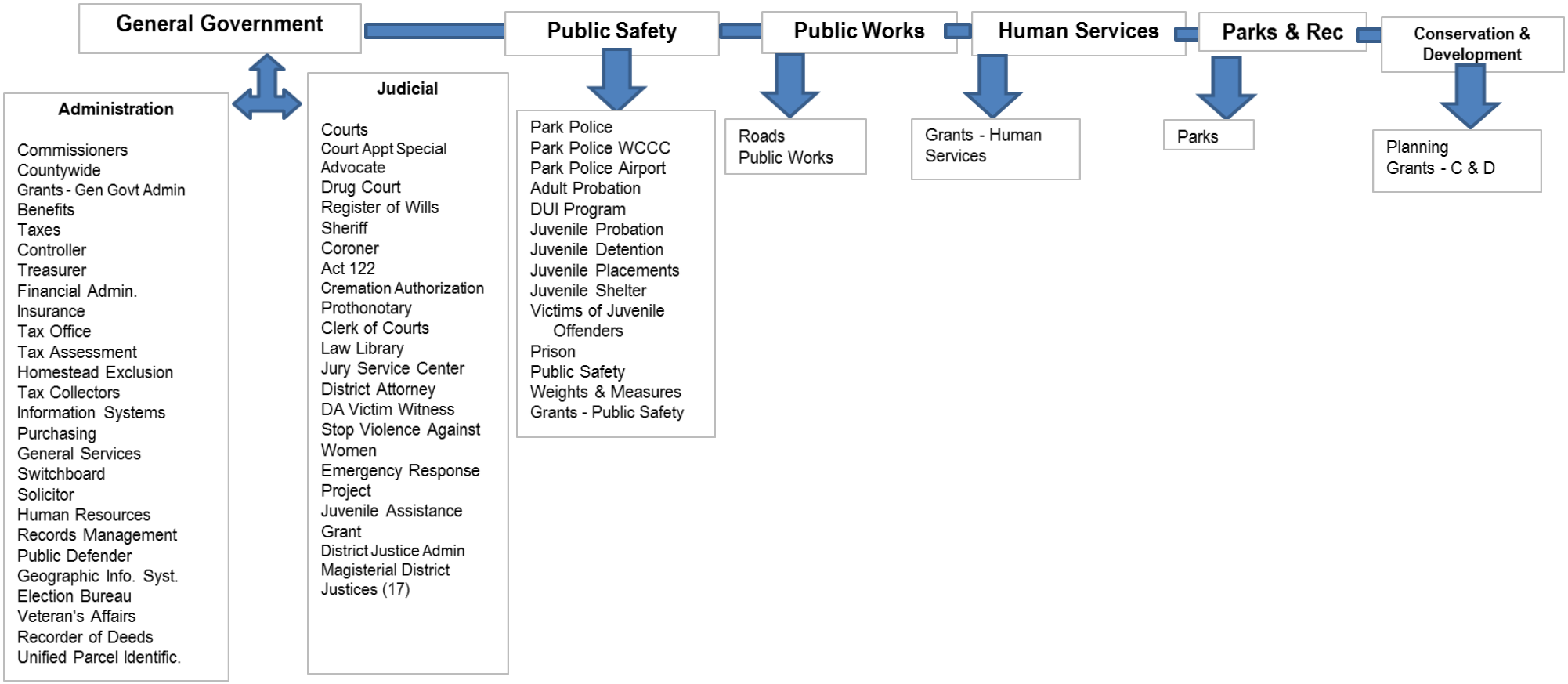
2016 Year-End Estimate vs. 2017 Proposed Expenses



	GENERAL GOVT ADMIN	GENERAL GOVT JUDICIAL	PUBLIC SAFETY	PUBLIC WORKS	HUMAN SERVICES	CULTURE - RECREATION	CONS & DEVLP	NET TRANSFERS OUT	DEBT SERVICE
2016 YEAR END ESTIMATE	$18,061,632	$26,202,114	$34,994,408	$4,519,337	$3,167,610	$3,491,653	$3,798,232	$17,065,083	$9,364,514
2017 PROPOSED	$21,929,381	$27,964,270	$37,629,961	$5,786,592	$2,885,460	$6,127,576	$6,193,835	$19,393,985	$9,793,683

Classifications by Function

Departments' revenues and expenditures are classified by function. Classifications include: General Government Administration, General Government Judicial, Public Safety, Public Works, Human Services, Parks & Recreation, Conservation & Development, Debt Service, Transfers, and Other Financing Uses. General Fund departments are classified as follows:



Debt Service currently includes: 1993 F/G Sinking Fund, 1997 Sinking Fund, 1998 Sinking Fund, 2013 Sinking Fund, and the 2016 Sinking Fund.

Transfers from General Fund in 2017 include: Transfer to Behavioral Health/Development Services, to Area Agency on Aging, to Children's Bureau, to Human Services, to Self Insured Reserve, to 911-Surcharge, to Airport Authority, to Westmoreland County Community College, to Westmoreland County Transit Authority, to Industrial Development Corporation, and to Domestic Relations.

BEGINNING BALANCES

CLASSIFICATION	PROPOSED 2017
NON-SPENDABLE	849,899
RESTRICTED	22,915,390
COMMITTED	848,281
ASSIGNED	3,567,079
UNASSIGNED	23,306,276
TOTAL BEGINNING BALANCE	**51,486,925**

REVENUES

NORMAL INCOME	118,035,963
NET TRANSFERS IN	1,237,297
TOTAL REVENUES	**119,273,260**

EXPENSES

OPERATING EXPENSES	101,845,027
CAPITAL	6,672,048
NET TRANSFERS OUT	29,187,668
TOTAL EXPENDITURES	**137,704,743**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**(18,431,483)**

ENDING BALANCES

NON-SPENDABLE	849,899
RESTRICTED	22,750,390
COMMITTED	848,281
ASSIGNED	3,567,079
UNASSIGNED	5,039,793
TOTAL ENDING BALANCE	**33,055,442**

REVENUES

CLASSIFICATION	2016 YEAR END ESTIMATE	2017 PROPOSED
TAXES	81,799,371	82,090,303
LICENSES & PERMITS	420,097	406,015
INTERGOVERNMENTAL REVENUES	10,858,288	15,299,417
CHARGES FOR SERVICES	16,158,553	16,306,565
FINES & FORFEITS	209,347	196,000
MISCELLANEOUS REVENUE	4,078,075	3,737,663
TOTAL REVENUE	**113,523,731**	**118,035,963**

EXPENSES

GENERAL GOVERNMENT - ADMIN.	18,061,632	21,929,381
GENERAL GOVERNMENT - JUDICIAL	26,202,114	27,964,270
PUBLIC SAFETY	34,994,408	37,629,961
PUBLIC WORKS	4,519,337	5,786,592
HUMAN SERVICES	3,167,610	2,885,460
CULTURE - RECREATION	3,491,653	6,127,576
CONSERVATION & DEVELOPMENT	3,798,232	6,193,835
DEBT SERVICE	9,364,514	9,793,683
TOTAL EXPENDITURES	**103,599,500**	**118,310,758**

REVENUES OVER (UNDER) EXPENDITURES

REVENUES OVER (UNDER) EXPENDITURES	**9,924,231**	**(274,795)**

OTHER FINANCING SOURCES

SALE OF FIXED ASSETS	-	-
PROCEEDS OF DEBT	-	-
NET TRANSFERS IN (OUT)	(14,904,684)	(18,156,688)
GAIN (LOSS) ON SALE OF INVESTMENTS	-	-
SWAP COSTS	-	-
TOTAL OTHER FINANCING SOURCES (USES)	**(14,904,684)**	**(18,156,688)**

REVENUE OVER (UNDER) EXPENDITURES

CLASSIFICATION	2016 YEAR END ESTIMATE	2017 PROPOSED
REVENUE OVER (UNDER) EXPENDITURES		
AND SOURCES (USES)	(4,980,453)	(18,431,483)

BEGINNING FUND BALANCE

NON-SPENDABLE	849,899	849,899
RESTRICTED	22,915,390	22,915,390
COMMITTED	848,281	848,281
ASSIGNED	3,567,079	3,567,079
UNASSIGNED	28,286,729	23,306,276
TOTAL BEGINNING FUND BALANCE	56,467,378	51,486,925

ENDING FUND BALANCE

NON-SPENDABLE	849,899	849,899
RESTRICTED	22,915,390	22,915,390
COMMITTED	848,281	848,281
ASSIGNED	3,567,079	3,567,079
UNASSIGNED	23,306,276	4,874,793
TOTAL FUND BALANCE END OF YEAR	51,486,925	33,055,442

TRANSFERS IN

CLASSIFICATION	2015 ACTUAL	2016 YEAR END ESTIMATE	2017 PROPOSED BUDGET	YEAR END/PROPOSED VARIANCE
FROM RECORDS IMPROVEMENT FUND	13,080	13,080	13,080	-
FROM HOME INVESTMENT (COMPREHENSIVE PLAN)		89,380	135,000	45,620
FROM RECORDERS IMPROVEMENT FUND	151,388	151,388	151,388	-
FROM HOTEL TAX FUND	3,162	5,500	5,500	-
FROM BEHAVIORAL HEALTH & DEVELOP SVCS.	72,537	58,000	59,000	1,000
FROM DOMESTICS IV-D - SHERIFF	172,806	138,298	152,800	14,502
FROM OFFENDER SUPERVISION	620,199	595,650	590,000	(5,650)
FROM COMMUNITY DEVELOPMENT - PARKS	30,121	207,471	48,529	(158,942)
FROM LIQUID FUELS	81,725	81,800	82,000	200
FROM GENERAL CAPITAL RESERVE	708,074	819,832	-	(819,832)
FROM 2003A BOND CONSTRUCTION FUND		-	-	-
TOTAL TRANSFERS IN	**1,853,092**	**2,160,399**	**1,237,297**	**(923,102)**

TRANSFERS OUT

CLASSIFICATION	2015 ACTUAL	2016 YEAR END ESTIMATE	2017 PROPOSED BUDGET	YEAR END/PROPOSED VARIANCE
DEBT SERVICE				
TO 1993 F/G SINKING FUND	7,090,000	7,090,000	7,090,000	-
TO 1997 SINKING FUND	133,750	137,150	135,000	(2,150)
TO 1998 SINKING FUND	290,000	285,000	455,000	170,000
TO 2013 SINKING FUND	1,858,223	1,852,364	1,855,749	3,385
TO 2016 SINKING FUND	-	-	257,934	257,934
SUBTOTAL	**9,371,973**	**9,649,514**	**9,793,683**	**144,169**
OTHER TRANSFERS OUT				
TO BEHAVIORAL HEALTH/DEVELOPMENTAL SERVICES	860,336	863,464	887,832	24,368
TO AREA AGENCY ON AGING	410,606	410,606	410,606	-
TO CHILDREN'S BUREAU	2,873,651	4,426,716	4,492,353	65,637
TO HUMAN SERVICES	125,000	125,000	125,000	-
TO PRISON CANTEEN FUND		-	-	-
TO SELF INSURED RESERVE FUND	745,155	402,250	605,000	202,750
TO 911 SURCHARGE	548,173	1,908,165	3,624,835	1,716,670
TO DOMESTICS IV-D	1,291,531	1,241,912	1,412,551	170,639
TO AIRPORT AUTHORITY	2,341,235	2,805,331	3,011,738	206,407
TO WESTMORELAND COUNTY COMMUNITY COLLEGE	3,568,182	3,566,848	3,566,848	-
TO TRANSIT AUTHORITY	327,830	356,700	341,000	(15,700)
TO INDUSTRIAL DEVELOPMENT CORPORATION - PARKS		-	-	-
TO INDUSTRIAL DEVELOPMENT CORPORATION	979,291	958,091	916,222	(41,869)
SUBTOTAL	**14,070,990**	**17,065,083**	**19,393,985**	**2,328,902**
TOTAL TRANSFERS OUT	**23,442,963**	**26,714,597**	**29,187,668**	**2,473,071**

NET TRANSFERS OUT

NET TRANSFERS IN (OUT)	**(21,589,871)**	**(24,554,198)**	**(27,950,371)**	**(3,396,173)**

GENERAL GOVERNMENT - ADMINISTRATION

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
COMMISSIONERS								11,270		11,270
COUNTYWIDE						3,117,450	474	336,856		3,454,780
GRANTS - GENERAL GOV'T. ADMIN.									819,832	819,832
BENEFITS								638,665		638,665
TAXES & PAYMENTS IN LIEU OF	81,799,371		15,296	81,460				-		81,896,127
GENERAL OPERATING RESERVE										-
CONTROLLER								121,571		121,571
TREASURER		166,200				37,000		27,125	5,500	235,825
FINANCIAL ADMINISTRATION						790		16,095		16,885
TAX OFFICE						1,145,593		6,413		1,152,006
TAX ASSESSMENT						20,766		35,559		56,325
HOMESTEAD EXCLUSION								28,420		28,420
TAX COLLECTORS						28,000		74,889		102,889
INFORMATION SYSTEMS						170,489		29,941	4,200	204,630
PURCHASING								2,618		2,618
GENERAL SERVICES								1,872		1,872
SWITCHBOARD								2,506		2,506
SOLICITOR						240,181		14,236		254,417
HUMAN RESOURCES								30,405		30,405
RECORDS MANAGEMENT								7,172	8,880	16,052
PUBLIC DEFENDER								15,471		15,471
GEOGRAPHIC INFO SYSTEMS						12,285		6,095		18,380
ELECTION BUREAU						426		7,549		7,975
ELECTION BUREAU - SPECIAL ELECTION						126,670				126,670
VETERANS AFFAIRS				6,216				3,395		9,611
RECORDER OF DEEDS						1,101,745		17,479	151,388	1,270,612
UNIFIED PARCEL IDENTIFICATION						932,100		10,363		942,463
WORKER'S COMP TRUST								13,600		13,600
TOTAL GENERAL GOV'T. - ADMIN.	**81,799,371**	**166,200**	**15,296**	**87,676**	**-**	**6,933,495**	**474**	**1,459,565**	**989,800**	**91,451,877**

GENERAL GOVERNMENT - JUDICIAL

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
COURTS				550,749		156,800		116,468	58,000	882,017
COURT APPOINTED SPECIAL ADVOCATE								1,527		1,527
DRUG COURT						125,062		104,819		229,881
REGISTER OF WILLS						1,127,554		33,974		1,161,528
SHERIFF		234,749				1,132,380	1,899	274,274	138,298	1,781,600
CORONER							6,300	21,659		27,959
ACT 122				33,439						33,439
CREMATION AUTHORIZATION						44,382				44,382
PROTHONOTARY						977,150		25,158		1,002,308
CLERK OF COURTS		5,800				603,305	181,470	39,954		830,529
LAW LIBRARY								5,089		5,089
JURY SERVICE CENTER								2,693		2,693
DISTRICT ATTORNEY				115,643		8,609	5,011	55,494		184,757
D.A. VICTIM WITNESS				183,551				3,420		186,971
STOP VIOLENCE AGAINT WOMEN			108,813							108,813
EMERGENCY RESPONSE PROJECT			55,074					646		55,720
JUVENILE ASSISTANCE GRANT				34,844				375		35,219
DISTRICT JUSTICE ADMINISTRATOR								622		622
DISTRICT JUSTICE DEMARCHIS				2,059		84,169		4,696		90,924
DISTRICT JUSTICE DALFONSO						30,441		8,003		38,444
DISTRICT JUSTICE YAKOPEC						51,681	220	7,663		59,564
DISTRICT JUSTICE PALLONE						47,270	427	6,506		54,203
DISTRICT JUSTICE BOMPIANI				2,379		73,856	68	17,851		94,154
DISTRICT JUSTICE KISTLER						36,727	500	9,405		46,632
DISTRICT JUSTICE CHRISTNER						70,273		6,051		76,324
DISTRICT JUSTICE MAHADY						40,444	750	9,211		50,405
DISTRICT JUSTICE GONGAWARE						48,501		4,485		52,986
DISTRICT COURT 10-2-10				1,851		61,282	3,350	8,460		74,943
DISTRICT JUSTICE MANSOUR						117,470	1,104	6,015		124,589
DISTRICT JUSTICE CONWAY				-		70,766		7,763		78,529
DISTRICT JUSTICE BUCZAK						74,619		3,195		77,814
DISTRICT JUSTICE BILIK						72,489	1,042	3,188		76,719
DISTRICT JUSTICE THIEL				3,966		84,553		8,414		96,933
DISTRICT JUSTICE MOORE						52,786	535	18,092		71,413
DISTRICT JUSTICE ECKELS						41,230	30	16,677		57,937
TOTAL GENERAL GOV'T. - JUDICIAL	**-**	**240,549**	**163,887**	**928,481**	**-**	**5,233,799**	**202,706**	**831,847**	**196,298**	**7,797,567**

PUBLIC SAFETY

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
PARK POLICE				21,500			6,167	38,893		66,560
PARK POLICE WCCC						301,869		1,618		303,487
BEHAVIORAL HEALTH TRAINING GRANT				14,086						14,086
PARK POLICE AIRPORT						194,772		1,870		196,642
ADULT PROBATION			196,963	246,187		680,613		666,846	595,650	2,386,259
DUI PROGRAM-AHSS						303,754				303,754
JUVENILE PROBATION			116,000	275,546		101,381		89,588		582,515
JUVENILE DETENTION				571,636		39,999		40,337		651,972
JUVENILE PLACEMENTS			253,789	2,602,645				52,755		2,909,189
JUVENILE SHELTER						514,778		7,904		522,682
VICTIMS OF JUVENILE OFFENDERS				26,733						26,733
PRISON			5,468	25,867		163,626		396,539		591,500
PUBLIC SAFETY								52,278		52,278
WEIGHTS & MEASURES						197,913		3,683		201,596
TOTAL PUBLIC SAFETY	**-**	**-**	**572,220**	**3,784,200**	**-**	**2,498,705**	**6,167**	**1,352,311**	**595,650**	**8,809,253**

PUBLIC WORKS

ROADS & BRIDGES								17,772	81,800	99,572
TITLE 75 -FEE FOR LOCAL USE						960,095		6,685		966,780
PUBLIC WORKS						11,970		152,621		164,591
TOTAL PUBLIC WORKS	**-**	**-**	**-**	**-**	**-**	**972,065**	**-**	**177,078**	**81,800**	**1,230,943**

HUMAN SERVICES

GRANTS - HUMAN SERVICES			1,106,923	1,199,166						2,306,089
TOTAL HUMAN SERVICES	**-**	**-**	**1,106,923**	**1,199,166**	**-**	**-**	**-**	**-**	**-**	**2,306,089**

PARKS & RECREATION

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
PARKS		13,348		487,447		318,008		217,974	207,471	1,244,248
TOTAL PARKS & RECREATION	**-**	**13,348**	**-**	**487,447**	**-**	**318,008**	**-**	**217,974**	**207,471**	**1,244,248**

CONSERVATION & DEVELOPMENT

PLANNING				37,500		202,481		39,300	89,380	368,661
GRANTS - CONSERVATION & DEVELOP.				2,475,492						2,475,492
TOTAL CONSERVATION & DEVELOPMENT	**-**	**-**	**-**	**2,512,992**	**-**	**202,481**	**-**	**39,300**	**89,380**	**2,844,153**

TRANSFERS

GENERAL CAPITAL RESERVE										-
TOTAL TRANSFERS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

TOTALS

TOTAL GENERAL FUND	**81,799,371**	**420,097**	**1,858,326**	**8,999,962**	**-**	**16,158,553**	**209,347**	**4,078,075**	**2,160,399**	**115,684,130**

GENERAL GOVERNMENT - ADMINISTRATION

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
COMMISSIONERS	600,127	269,236	52,952	1,335	-	923,650
COUNTYWIDE	400,000	-	240,877	-	-	640,877
GRANTS - GENERAL GOV'T. ADMIN.			25,000			25,000
BENEFITS		164,012	74,500			238,512
TAXES			207,458			207,458
CONTROLLER	1,115,458	644,595	36,577	4,557	2,311	1,803,498
TREASURER	336,750	182,112	50,539	7,200	7,165	583,766
FINANCIAL ADMINISTRATION	280,795	174,907	5,194	650		461,546
INSURANCE			391,757			391,757
TAX OFFICE	234,960	88,743	425,143	8,050	-	756,896
TAX ASSESSMENT	680,829	402,396	246,742	1,700	819	1,332,486
HOMESTEAD EXCLUSION			28,068	200		28,268
TAX COLLECTORS		36,936	778,443	32,867		848,246
INFORMATION SYSTEMS	1,252,179	583,437	555,284	100,732	175,877	2,667,509
PURCHASING	134,358	60,591	4,245	51	600	199,845
GENERAL SERVICES	74,927	74,723	27,533	2,500	-	179,683
SWITCHBOARD	124,840	53,884	100,496	11,076	62,223	352,519
SOLICITOR	463,289	228,981	6,197	418	-	698,885
HUMAN RESOURCES	253,876	172,633	261,836	7,000	-	695,345
RECORDS MANAGEMENT	184,040	92,985	12,725	10,315	-	300,065
PUBLIC DEFENDER	1,083,019	450,526	59,313	6,201	664	1,599,723
GEOGRAPHIC INFO SYSTEMS	134,909	106,457	45,255	42,069	-	328,690
ELECTION BUREAU	415,892	118,782	640,246	14,832	-	1,189,752
ELECTION BUREAU - SPECIAL ELECTION	26,570	10,936	90,804	1,360	-	129,670
VETERANS AFFAIRS	121,494	42,028	123,936	812	-	288,270
RECORDER OF DEEDS	437,253	272,161	97,248	5,856	-	812,518
UNIFIED PARCEL IDENTIFICATION	108,523	64,244	190,939	604	0	364,310
WORKER'S COMP - TRUST			12,888	-		12,888
TOTAL GENERAL GOV'T. ADMIN.	**8,464,088**	**4,295,305**	**4,792,195**	**260,385**	**249,659**	**18,061,632**

GENERAL GOVERNMENT - JUDICIAL

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
COURTS	2,568,319	1,590,154	1,610,697	31,483	23,697	5,824,350
COURT APPOINTED CHILD ADVOCATE			10,527	1,000		11,527
DRUG COURT	173,865	38,249	16,103	5,000	-	233,217
REGISTER OF WILLS	447,845	207,109	43,147	4,200	683	702,984
SHERIFF	3,291,949	1,590,721	256,737	161,133	34,005	5,334,545
CORONER	443,071	185,957	615,230	13,787	-	1,258,045
ACT 122			1,699	4,262	54,944	60,905
CREMATION AUTHORIZATION			11,800	2,046	90,471	104,317
PROTHONOTARY	589,626	362,027	35,848	10,650	-	998,151
CLERK OF COURTS	639,456	409,812	200,026	15,000	-	1,264,294
LAW LIBRARY	84,338	39,298	131,713	904	-	256,253
JURY SERVICE CENTER	80,915	48,795	36,132	203	-	166,045
DISTRICT ATTORNEY	3,506,023	1,283,152	352,536	48,953	13,848	5,204,512
D.A. VICTIM WITNESS	123,430	47,772	12,049	300	-	183,551
STOP VIOLENCE AGAINST WOMEN	38,448	10,347	60,018	-	-	108,813
EMERGENCY RESPONSE PROJECT	38,369	15,870	835	-	-	55,074
JUVENILE ASSISTANCE GRANT	21,909	12,301	614	20	-	34,844
DISTRICT JUSTICE ADMINISTRATOR	80,733	17,137	17,842	408	-	116,120
DISTRICT JUSTICE DEMARCHIS	90,420	64,505	27,052	6,060	16,174	204,211
DISTRICT JUSTICE DALFONSO	130,763	70,458	35,649	2,510	4,133	243,513
DISTRICT JUSTICE YAKOPEC	159,197	64,778	31,657	5,332	4,641	265,605
DISTRICT JUSTICE PALLONE	161,740	57,774	48,434	4,865	4,133	276,946
DISTRICT JUSTICE BOMPIANI	128,019	55,646	28,672	3,949	6,558	222,844
DISTRICT JUSTICE KISTLER	145,186	72,003	46,952	3,079	8,946	276,166
DISTRICT JUSTICE CHRISTNER	146,184	59,399	26,775	4,884	5,933	243,175
DISTRICT JUSTICE MAHADY	158,557	72,864	52,927	2,885	6,383	293,616
DISTRICT JUSTICE GONGAWARE	133,252	53,676	45,735	6,536	4,133	243,332
DISTRICT COURT 10-2-10	205,676	92,530	17,256	3,548	3,695	322,705
DISTRICT JUSTICE MANSOUR	160,524	64,923	51,066	3,693	3,695	283,901
DISTRICT JUSTICE CONWAY	131,524	69,185	26,491	4,285	4,133	235,618
DISTRICT JUSTICE BUCZAK	111,273	51,189	27,417	2,760	4,133	196,772
DISTRICT JUSTICE BILIK	113,442	48,521	49,723	3,777	4,133	219,596
DISTRICT JUSTICE THIEL	114,195	73,697	39,632	2,606	4,133	234,263
DISTRICT JUSTICE MOORE	153,474	77,749	26,436	6,931	4,134	268,724
DISTRICT JUSTICE ECKELS	151,615	53,920	40,699	3,167	4,179	253,580
DISTRICT JUSTICES COMBINED	2,475,774	1,119,954	640,415	71,275	93,269	4,400,687
TOTAL GENERAL GOV'T. - JUDICIAL	**14,523,337**	**6,961,518**	**4,036,126**	**370,216**	**310,917**	**26,202,114**

PUBLIC SAFETY

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
PARK POLICE	1,141,124	502,871	60,746	56,481	124,027	1,885,249
PARK POLICE WCCC	214,853	75,851	2,530	5,998	873	300,105
BEHAVIORAL HEALTH TRAINING PROJECT			14,086			14,086
PARK POLICE AIRPORT	121,320	65,052	6,643	2,923	974	196,912
ADULT PROBATION	3,800,233	1,693,821	946,205	71,699	8,590	6,520,548
DUI PROGRAM - AHSS	43,560	3,365	8,598	1,700	-	57,223
JUVENILE PROBATION	1,981,916	1,012,622	158,169	23,510	85,901	3,262,118
JUVENILE DETENTION	667,586	294,610	120,229	23,991	196,993	1,303,409
JUVENILE PLACEMENTS			3,948,264			3,948,264
JUVENILE SHELTER	550,089	221,624	47,622	11,137	25,731	856,203
VICTIMS OF JUVENILE OFFENDERS	24,891	1,842	-	-	-	26,733
PRISON	8,420,344	3,335,627	3,141,683	871,582	74,080	15,843,316
PUBLIC SAFETY	345,239	128,722	76,464	14,309	18,272	583,006
WEIGHTS & MEASURES	120,374	44,479	14,803	2,980	-	182,636
GRANTS - PUBLIC SAFETY			14,600			14,600
TOTAL PUBLIC SAFETY	**17,431,529**	**7,380,486**	**8,560,642**	**1,086,310**	**535,441**	**34,994,408**

PUBLIC WORKS

ROADS & BRIDGES	221,430	81,742	2,338	4,080	-	309,590
TITLE 75 - FEE FOR LOCAL USE	280,508	134,377	20,000	-		434,885
PUBLIC WORKS	1,626,444	980,277	1,008,286	95,538	64,317	3,774,862
TOTAL PUBLIC WORKS	**2,128,382**	**1,196,396**	**1,030,624**	**99,618**	**64,317**	**4,519,337**

HUMAN SERVICES

GRANTS - HUMAN SERVICES			3,167,610			3,167,610
TOTAL HUMAN SERVICES	**-**	**-**	**3,167,610**	**-**	**-**	**3,167,610**

PARKS & RECREATION

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
PARKS	1,456,882	874,751	553,153	175,397	431,470	3,491,653
TOTAL CULTURE & RECREATION	**1,456,882**	**874,751**	**553,153**	**175,397**	**431,470**	**3,491,653**

CONSERVATION & DEVELOPMENT

PLANNING	191,015	68,652	142,686	2,800	250	405,403
GRANTS - CONSERVATION & DEVELOP.			3,392,829			3,392,829
TOTAL CONSERVATION & DEVELOP.	**191,015**	**68,652**	**3,535,515**	**2,800**	**250**	**3,798,232**

DEBT SERVICE

1993 F/G SINKING FUND			7,090,000			7,090,000
1997 SINKING FUND			137,150			137,150
1998 SINKING FUND			285,000			285,000
1999D SINKING FUND			-			-
2000 SINKING FUND			-			-
2003A SINKING FUND			-			-
2013 SINKING FUND			1,852,364			1,852,364
TOTAL DEBT SERVICE	**-**	**-**	**9,364,514**	**-**	**-**	**9,364,514**

TRANSFERS

TO PRISON CANTEEN			-			-
TO BEHAVIORAL HEALTH/DEVELOP. SVCS.			863,464			863,464
TO AREA AGENCY ON AGING			410,606			410,606
TO CHILDREN'S BUREAU			4,426,716			4,426,716
TO HUMAN SERVICES			125,000			125,000
TO SELF INSURED RESERVE FUND			402,250			402,250
TO 911 SURCHARGE			1,908,165			1,908,165
TO AIRPORT AUTHORITY			2,805,331			2,805,331
TO WCCC			3,566,848			3,566,848
TO TRANSIT AUTHORITY			356,700			356,700
TO INDUSTRIAL DEVELOPMENT			958,091			958,091
TO INDUSTRIAL DEVELOPMENT - PARKS			-			-
TO DOMESTICS IV-D			1,241,912			1,241,912
TOTAL TRANSFERS	**-**	**-**	**17,065,083**	**-**	**-**	**17,065,083**

TOTALS

TOTAL GENERAL FUND	**44,195,233**	**20,777,108**	**52,105,462**	**1,994,726**	**1,592,054**	**120,664,583**

GENERAL GOVERNMENT - ADMINISTRATION

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
COMMISSIONERS								12,150		12,150
COUNTYWIDE						2,582,620		370,599		2,953,219
GRANTS - GENERAL GOV'T. ADMIN.										-
BENEFITS								516,379		516,379
TAXES & PAYMENTS IN LIEU OF	82,090,303			78,800						82,169,103
GENERAL OPERATING RESERVE										-
CONTROLLER								115,355		115,355
TREASURER		165,220				84,169		25,498	5,500	280,387
FINANCIAL ADMINISTRATION						750		15,774		16,524
INSURANCE										-
TAX OFFICE						1,150,000		6,657		1,156,657
TAX ASSESSMENT						19,000		36,500		55,500
HOMESTEAD EXCLUSION								28,000		28,000
TAX COLLECTORS						32,000		68,000		100,000
INFORMATION SYSTEMS						170,456		31,094	4,200	205,750
PURCHASING								2,648		2,648
GENERAL SERVICES								1,872		1,872
SWITCHBOARD								2,506		2,506
SOLICITOR						240,000		14,882		254,882
HUMAN RESOURCES								25,955		25,955
RECORDS MANAGEMENT								7,370	8,880	16,250
PUBLIC DEFENDER								15,379		15,379
GEOGRAPHIC INFO SYSTEMS						12,000		5,208		17,208
ELECTION BUREAU						4,000		7,937		11,937
VETERANS AFFAIRS								3,152		3,152
RECORDER OF DEEDS						1,104,000		16,553	151,388	1,271,941
UNIFIED PARCEL IDENTIFICATION						1,291,365		2,429		1,293,794
WORKER'S COMP TRUST								15,000		15,000
TOTAL GENERAL GOVERNMENT - ADMIN	**82,090,303**	**165,220**	**-**	**78,800**	**-**	**6,690,360**	**-**	**1,346,897**	**169,968**	**90,541,548**

GENERAL GOVERNMENT - JUDICIAL

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
COURTS				530,500		147,200		107,018	59,000	843,718
COURT APPOINTED SPECIAL ADVOCATE								1,323		1,323
DRUG COURT						130,000		5,000		135,000
REGISTER OF WILLS						1,013,000		31,697		1,044,697
SHERIFF		223,295				1,049,900	2,000	241,507	152,800	1,669,502
CORONER							6,500	20,933		27,433
ACT 122				33,000						33,000
CREMATION AUTHORIZATION						45,000				45,000
PROTHONOTARY						941,200		23,332		964,532
CLERK OF COURTS		4,500				604,625	180,000	32,594		821,719
LAW LIBRARY								7,467		7,467
JURY SERVICE CENTER								2,700		2,700
DISTRICT ATTORNEY				117,049		9,000	2,000	56,534		184,583
D.A. VICTIM WITNESS				215,031				2,051		217,082
STOP VIOLENCE AGAINT WOMEN			125,000					187		125,187
EMERGENCY RESPONSE PROJECT/VOCA			73,020					646		73,666
JUVENILE ASSISTANCE GRANT				46,747				375		47,122
DISTRICT JUSTICE ADMINISTRATOR								489		489
DISTRICT JUSTICE DEMARCHIS						88,200		4,725		92,925
DISTRICT JUSTICE DALFONSO						30,500		8,651		39,151
DISTRICT JUSTICE YAKOPEC						55,100		9,901		65,001
DISTRICT JUSTICE PALLONE						43,200	250	6,516		49,966
DISTRICT JUSTICE BOMPIANI						73,000		13,188		86,188
DISTRICT JUSTICE KISTLER						33,500	250	9,622		43,372
DISTRICT JUSTICE CHRISTNER						64,500		6,135		70,635
DISTRICT JUSTICE MAHADY						37,000		9,284		46,284
DISTRICT JUSTICE GONGAWARE						49,000		4,652		53,652
DISTRICT COURT 10-2-10						59,000		5,990		64,990
DISTRICT JUSTICE MANSOUR						116,000	1,000	8,750		125,750
DISTRICT JUSTICE CONWAY						64,000		7,811		71,811
DISTRICT JUSTICE BUCZAK						70,300		3,195		73,495
DISTRICT JUSTICE BILIK						68,000	700	2,948		71,648
DISTRICT JUSTICE THIEL						80,800		7,063		87,863
DISTRICT JUSTICE MOORE						49,500		15,542		65,042
DISTRICT JUSTICE ECKELS						40,500		16,717		57,217
DISTRICT JUSTICES COMBINED	-	-	-	-	-	1,022,100	2,200	141,179	-	1,165,479
TOTAL GENERAL GOV'T. - JUDICIAL	**-**	**227,795**	**198,020**	**942,327**	**-**	**4,962,025**	**192,700**	**674,543**	**211,800**	**7,409,210**

PUBLIC SAFETY

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
PARK POLICE							3,200	22,645		25,845
PARK POLICE WCCC						315,725		1,798		317,523
PARK POLICE AIRPORT						193,281		1,870		195,151
ADULT PROBATION			196,963	512,603		693,000		669,661	590,000	2,662,227
DUI PROGRAM-AHSS						300,000				300,000
JUVENILE PROBATION			90,000	274,046		103,100		89,665		556,811
JUVENILE DETENTION				574,008		35,000		39,095		648,103
JUVENILE PLACEMENTS			248,789	3,082,775				60,000		3,391,564
JUVENILE SHELTER						560,000		6,968		566,968
VICTIMS OF JUVENILE OFFENDERS				31,926						31,926
PRISON			1,000	101,000		160,000		390,415		652,415
PUBLIC SAFETY								48,224		48,224
WEIGHTS & MEASURES						194,000		3,698		197,698
GRANTS - PUBLIC SAFETY			90,214					2,066		92,280
TOTAL PUBLIC SAFETY	**-**	**-**	**626,966**	**4,576,358**	**-**	**2,554,106**	**3,200**	**1,336,105**	**590,000**	**9,686,735**

PUBLIC WORKS

ROADS & BRIDGES								14,118	82,000	96,118
TITLE 75 - FEE FOR LOCAL USE						1,570,000		10,902		1,580,902
PUBLIC WORKS						15,000		143,445		158,445
TOTAL PUBLIC WORKS	**-**	**-**	**-**	**-**	**-**	**1,585,000**	**-**	**168,465**	**82,000**	**1,835,465**

HUMAN SERVICES

GRANTS - HUMAN SERVICES			1,248,221	1,352,240						2,600,461
TOTAL HUMAN SERVICES	**-**	**-**	**1,248,221**	**1,352,240**	**-**	**-**	**-**	**-**	**-**	**2,600,461**

PARKS & RECREATION

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
PARKS		13,000		2,198,750		316,650	100	206,712	48,529	2,783,741
TOTAL PARKS & RECREATION	**-**	**13,000**	**-**	**2,198,750**	**-**	**316,650**	**100**	**206,712**	**48,529**	**2,783,741**

CONSERVATION & DEVELOPMENT

PLANNING						198,424		4,941	135,000	338,365
GRANTS - CONSERVATION & DEVELOP.			200,000	3,877,735						4,077,735
TOTAL CONSERVATION & DEVELOP.	**-**	**-**	**200,000**	**3,877,735**	**-**	**198,424**	**-**	**4,941**	**135,000**	**4,416,100**

TRANSFERS

GENERAL CAPITAL RESERVE										-
TOTAL TRANSFERS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

TOTALS

TOTAL GENERAL FUND	**82,090,303**	**406,015**	**2,273,207**	**13,026,210**	**-**	**16,306,565**	**196,000**	**3,737,663**	**1,237,297**	**119,273,260**

GENERAL GOVERNMENT - ADMINISTRATION

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
COMMISSIONERS	584,723	298,273	64,564	2,000		949,560
COUNTYWIDE	700,000		992,242		150,000	1,842,242
GRANTS - GENERAL GOV'T. ADMIN.			25,000			25,000
BENEFITS		1,173,200	74,500			1,247,700
TAXES			208,000			208,000
CONTROLLER	1,214,783	727,395	38,492	7,938	11,205	1,999,813
TREASURER	351,010	202,188	52,274	7,200	8,000	620,672
FINANCIAL ADMINISTRATION	283,651	195,042	6,412	1,120	-	486,225
INSURANCE			431,000			431,000
TAX OFFICE	233,107	86,497	424,858	4,990	56,970	806,422
TAX ASSESSMENT	708,490	453,357	258,401	2,100	8,560	1,430,908
HOMESTEAD EXCLUSION			31,135	200		31,335
TAX COLLECTORS		39,761	792,600	37,000		869,361
INFORMATION SYSTEMS	1,394,206	664,738	505,913	119,673	400,999	3,085,529
PURCHASING	137,760	68,970	4,551	300	-	211,581
GENERAL SERVICES	102,489	85,629	26,117	2,500	14,995	231,730
SWITCHBOARD	125,473	60,610	96,305	20,000	184,412	486,800
SOLICITOR	489,031	257,169	23,487	1,573	1,760	773,020
HUMAN RESOURCES	315,072	172,871	282,532	8,320	1,585	780,380
RECORDS MANAGEMENT	209,339	98,037	14,189	10,260	-	331,825
PUBLIC DEFENDER	1,173,784	508,561	73,332	6,210	-	1,761,887
GEOGRAPHIC INFO SYSTEMS	177,511	122,219	259,438	44,569	42,540	646,277
ELECTION BUREAU	340,255	126,139	687,584	23,070	730	1,177,778
VETERANS AFFAIRS	119,197	46,053	134,700	750	600	301,300
RECORDER OF DEEDS	465,403	304,903	98,328	5,856	4,042	878,532
UNIFIED PARCEL IDENTIFICATION	95,868	70,562	133,173	501	1,400	301,504
WORKER'S COMP - TRUST			13,000	-		13,000
TOTAL GENERAL GOV'T. ADMIN.	9,221,152	5,762,174	5,752,127	306,130	887,798	21,929,381

GENERAL GOVERNMENT - JUDICIAL

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
COURTS	2,621,635	1,775,090	1,610,294	21,708	37,351	6,066,078
COURT APPOINTED CHILD ADVOCATE			10,253	1,070		11,323
DRUG COURT	176,885	58,989	52,786	27,710	-	316,370
REGISTER OF WILLS	456,451	231,444	47,791	4,100	700	740,486
SHERIFF	3,374,298	1,693,898	279,400	198,750	627,994	6,174,340
CORONER	429,234	207,597	577,631	13,920	-	1,228,382
ACT 122			1,700			1,700
CREMATION AUTHORIZATION			20,000			20,000
PROTHONOTARY	622,103	374,850	45,598	15,210	69,720	1,127,481
CLERK OF COURTS	770,732	466,562	202,170	15,545		1,455,009
LAW LIBRARY	82,018	44,532	132,284	1,468	-	260,302
JURY SERVICE CENTER	79,158	54,401	36,839	360	808	171,566
DISTRICT ATTORNEY	3,546,428	1,462,282	373,377	46,381	32,525	5,460,993
D.A. VICTIM WITNESS	137,261	60,898	15,642	356	2,925	217,082
STOP VIOLENCE AGAINST WOMEN	59,265	12,053	53,869	-	-	125,187
EMERGENCY RESPONSE PROJECT	50,755	19,084	2,881	300	-	73,020
JUVENILE ASSISTANCE GRANT	29,425	14,621	1,051	74	1,576	46,747
DISTRICT JUSTICE ADMINISTRATOR	81,168	19,756	14,500	1,632	991	118,047
DISTRICT JUSTICE DEMARCHIS	98,820	72,343	26,285	4,990	7,269	209,707
DISTRICT JUSTICE DALFONSO	133,750	78,998	35,565	3,075	991	252,379
DISTRICT JUSTICE YAKOPEC	135,955	70,233	31,485	5,600	991	244,264
DISTRICT JUSTICE PALLONE	150,234	64,271	48,330	4,750	5,991	273,576
DISTRICT JUSTICE BOMPIANI	128,303	62,305	29,480	4,195	6,591	230,874
DISTRICT JUSTICE KISTLER	146,618	80,636	46,931	3,965	5,991	284,141
DISTRICT JUSTICE CHRISTNER	147,359	66,671	26,874	4,975	991	246,870
DISTRICT JUSTICE MAHADY	161,039	81,540	53,781	3,499	8,391	308,250
DISTRICT JUSTICE GONGAWARE	134,019	60,244	44,444	7,828	991	247,526
DISTRICT COURT 10-2-10	198,388	103,246	17,247	4,000	991	323,872
DISTRICT JUSTICE MANSOUR	160,448	72,628	51,838	3,669	1,290	289,873
DISTRICT JUSTICE CONWAY	134,402	77,324	26,383	4,525	991	243,625
DISTRICT JUSTICE BUCZAK	109,201	57,930	27,161	2,850	13,391	210,533
DISTRICT JUSTICE BILIK	114,718	55,062	47,543	3,625	6,591	227,539
DISTRICT JUSTICE THIEL	111,591	82,864	37,363	3,195	5,991	241,004
DISTRICT JUSTICE MOORE	144,071	73,997	26,443	5,795	991	251,297
DISTRICT JUSTICE ECKELS	154,476	61,620	44,015	3,725	991	264,827
DISTRICT JUSTICES COMBINED	2,444,560	1,241,668	635,668	75,893	70,415	4,468,204
TOTAL GENERAL GOV'T. - JUDICIAL	**14,880,208**	**7,717,969**	**4,099,234**	**422,845**	**844,014**	**27,964,270**

PUBLIC SAFETY

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
PARK POLICE	1,304,307	545,029	85,145	51,691	220,089	2,206,261
PARK POLICE WCCC	224,201	83,761	2,880	5,711	970	317,523
PARK POLICE AIRPORT	119,125	72,357	7,649	2,206	1,714	203,051
ADULT PROBATION	4,051,251	2,017,968	1,144,209	68,567	51,613	7,333,608
DUI PROGRAM - AHSS	53,000	3,651	9,800	2,282	-	68,733
JUVENILE PROBATION	2,056,808	1,133,869	161,538	23,800	45,047	3,421,062
JUVENILE DETENTION	685,729	331,645	123,337	31,750	16,736	1,189,197
JUVENILE PLACEMENTS			4,406,500			4,406,500
JUVENILE SHELTER	484,726	234,804	50,892	13,500	11,316	795,238
VICTIMS OF JUVENILE OFFENDERS	29,483	2,443				31,926
PRISON	8,515,704	3,735,569	3,155,676	922,430	480,136	16,809,515
PUBLIC SAFETY	241,391	105,986	92,992	8,980	17,380	466,729
WEIGHTS & MEASURES	122,649	50,910	16,806	4,218	-	194,583
GRANTS - PUBLIC SAFETY	117,862	53,573	14,600	-		186,035
TOTAL PUBLIC SAFETY	**18,006,236**	**8,371,565**	**9,272,024**	**1,135,135**	**845,001**	**37,629,961**

PUBLIC WORKS

ROADS & BRIDGES	94,307	31,436	2,262	4,372		132,377
TITLE 75 - FEE FOR LOCAL USE	430,233	179,440	20,175	-	1,015,000	1,644,848
PUBLIC WORKS	1,723,533	1,055,025	1,022,895	95,500	112,414	4,009,367
TOTAL PUBLIC WORKS	**2,248,073**	**1,265,901**	**1,045,332**	**99,872**	**1,127,414**	**5,786,592**

HUMAN SERVICES

GRANTS - HUMAN SERVICES			2,885,460			2,885,460
TOTAL HUMAN SERVICES	**-**	**-**	**2,885,460**	**-**	**-**	**2,885,460**

PARKS & RECREATION

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
PARKS	1,550,703	959,877	448,432	200,743	2,967,821	6,127,576
TOTAL CULTURE & RECREATION	**1,550,703**	**959,877**	**448,432**	**200,743**	**2,967,821**	**6,127,576**

CONSERVATION & DEVELOPMENT

PLANNING	188,751	78,712	181,926	2,800	-	452,189
GRANTS - CONSERVATION & DEVELOP.			5,741,646			5,741,646
TOTAL CONSERVATION & DEVELOP.	**188,751**	**78,712**	**5,923,572**	**2,800**	**-**	**6,193,835**

DEBT SERVICE

1993 F/G SINKING FUND			7,090,000			7,090,000
1997 SINKING FUND			135,000			135,000
1998 SINKING FUND			455,000			455,000
1999D SINKING FUND						-
2000 SINKING FUND						-
2003A SINKING FUND						-
2013 SINKING FUND			1,855,749			1,855,749
2016 SINKING FUND			257,934			257,934
TOTAL DEBT SERVICE	**-**	**-**	**9,793,683**	**-**	**-**	**9,793,683**

TRANSFERS

TO PRISON CANTEEN						-
TO BEHAVIORAL HEALTH/DEVELOP. SVCS.			887,832			887,832
TO AREA AGENCY ON AGING			410,606			410,606
TO CHILDREN'S BUREAU			4,492,353			4,492,353
TO HUMAN SERVICES			125,000			125,000
TO SELF INSURED RESERVE FUND			605,000			605,000
TO 911 SURCHARGE			3,624,835			3,624,835
TO AIRPORT AUTHORITY			3,011,738			3,011,738
TO WCCC			3,566,848			3,566,848
TO TRANSIT AUTHORITY			341,000			341,000
TO INDUSTRIAL DEVELOPMENT			916,222			916,222
TO INDUSTRIAL DEVELOPMENT - PARKS						-
TO DOMESTICS IV-D			1,412,551			1,412,551
TOTAL TRANSFERS	**-**	**-**	**19,393,985**	**-**	**-**	**19,393,985**

TOTALS

TOTAL GENERAL FUND	**46,095,123**	**24,156,198**	**58,613,849**	**2,167,525**	**6,672,048**	**137,704,743**

Due to the Commissioners' and departments' efforts of controlling expenses while maximizing revenues, in 2015, the County realized a surplus.

REVENUES	2013 Actuals	2014 Actuals	2015 Actuals	2016 YEE	2017 Proposed
Taxes	80,940,378	81,448,275	81,739,237	81,799,371	82,090,303
Licenses & Permits	433,561	407,250	436,337	420,097	406,015
Intergov't. Rev.	10,226,896	19,575,635	14,852,918	10,858,288	15,299,417
Charges for Serv.	13,335,343	14,484,089	14,375,556	16,158,553	16,306,565
Fines & Forfeits	218,784	320,732	230,815	209,347	196,000
Misc Revenue	3,475,926	4,265,931	4,818,621	4,078,075	3,737,663
Other Financ. Sources	(530,760)	2,862,471	2,235,758	2,160,399	1,237,297
TOTAL REVENUE	$ 108,100,128	$ 123,364,383	$ 118,689,242	$ 115,684,130	$ 119,273,260
EXPENSES					
Personal Services	43,155,946	43,278,370	43,872,071	44,195,233	46,095,123
Fringe Benefits	19,939,152	18,138,414	18,854,999	20,777,108	24,156,198
Other Serv/Charges	22,104,841	30,357,783	26,785,874	22,947,794	29,426,181
Supplies	2,348,642	2,220,246	2,205,496	1,994,726	2,167,525
Capital Outlay	3,003,754	5,822,249	1,691,305	1,592,054	6,672,048
Other Financ. Uses	23,493,120	28,418,708	24,326,164	29,157,668	29,157,668
TOTAL EXPENDITURES	$ 114,045,455	$ 128,235,770	$ 117,735,909	$ 120,664,583	$ 137,674,743
REVENUES OVER (UNDER) EXPENSES	$ (5,945,327)	$ (4,871,387)	$ 953,333	$ (4,980,453)	$ (18,401,483)

The cost of personal services and fringe benefits is expected to continue to increase in the coming years. Revenues are expected to remain relatively steady, with the exception of a decreased amount of intergovernmental revenues or grants, but also an increase in charges for services, primarily due to the $5 increase in the vehicle registration fee, which went into effect in April 2016.

While 2016 year end and 2017 proposed budget figures are estimates of revenues and expenditures, the rigorous trend analysis that is done to generate these amounts provides a calculated projection of what the county expects to realize, barring any unforeseen circumstances.

Below is a summary financial overview of Budget to actuals for the General Fund revenue and expenditures from 2011-2015.

REVENUES	2012 Adopted	2012 Actual	2013 Adopted	2013 Actuals	2014 Adopted	2014 Actuals	2015 Adopted	2015 Actuals
Taxes	80,712,100	80,908,412	80,942,773	80,940,378	81,095,774	81,448,275	81,486,681	81,739,237
Reimbursements	4,956	3,000	15,512	-	19,956	-		-
Licenses & Permits	312,947	409,879	342,046	433,561	423,565	407,250	380,257	436,337
Intergov't. Rev.	11,521,240	13,174,650	13,601,364	10,226,896	19,809,068	19,575,635	13,793,725	14,852,918
Charges for Serv.	13,068,365	13,177,010	12,964,947	13,335,343	14,003,366	14,484,089	14,355,567	14,375,556
Fines & Forfeits	160,150	208,176	202,910	218,784	204,750	320,732	181,550	230,815
Misc Revenue	3,007,874	3,656,388	2,964,865	3,475,926	3,884,980	4,265,931	3,867,470	4,818,619
Other Financ. Sources	3,876,756	4,884,528	4,351,895	(530,760)	2,041,228	2,862,471	2,117,214	2,235,758
TOTAL REVENUE	**$ 112,664,388**	**$ 116,422,043**	**$ 115,386,312**	**$ 108,100,128**	**$ 121,482,687**	**$ 123,364,383**	**$ 116,182,464**	**$ 118,689,240**
EXPENSES								
Personal Services	42,689,630	42,540,967	43,607,531	43,155,946	43,721,798	43,278,370	43,784,887	43,872,071
Fringe Benefits	20,029,295	19,118,196	20,667,895	19,939,152	20,808,223	18,138,414	20,487,022	18,854,999
Other Serv/Charges	27,190,574	26,547,084	28,616,755	22,104,841	34,461,973	30,357,783	27,645,472	26,785,874
Supplies	2,215,313	2,395,622	2,532,522	2,348,642	2,293,298	2,220,246	2,158,248	2,205,496
Capital Outlay	3,256,203	2,877,129	1,555,976	3,003,754	2,200,451	5,822,249	1,657,616	1,691,305
Other Financ. Uses	25,029,073	24,245,608	24,398,026	23,493,120	28,633,517	28,418,708	26,349,838	24,326,164
TOTAL EXPENDITURES	**$ 120,410,088**	**$ 117,724,606**	**$ 121,378,705**	**$ 114,045,455**	**$ 132,119,260**	**$ 128,235,770**	**$ 122,083,083**	**$ 117,735,909**
REVENUES OVER (UNDER) EXPENSES	**$ (7,745,700)**	**$ (1,302,563)**	**$ (5,992,393)**	**$ (5,945,327)**	**$ (10,636,573)**	**$ (4,871,387)**	**$ (5,900,619)**	**$ 953,331**

*Actuals not exact due to rounding.

2011 actual revenues came in higher than budgeted by $5,323,834. This is primarily due to an unrealized gain on investment of $2,908,814.

In 2012, intergovernmental revenues came in $1,653,410 higher than budgeted. A large part of these intergovernmental revenues, over a million dollars more than the budgeted amount of $1,059,791), were a part of an MATP (Medical Assistance Transportation Program), which is a pass-through to Westmoreland Transit, program coordinator, and funded by the PA Department of Public Welfare.

2013 actuals came in within less than 1% of the 2013 budgeted amount (revenues (under) expenses). This is largely due to the county terminating a SWAPTION, which is recorded as a Unrealized Loss on Investment.

In 2014, there were no large variances in the budget to actuals for revenues; Expenditures were almost $4 million less under budget. A significant portion of this variance was in the Other Services and Charges totals, which includes expense line items such as Conservation & Development Grant projects, contracted services, and legal services. Fringe benefits were lower than budgeted in 2014 due to the Annual Retirement Contribution (ARC) coming in over $1 million under budget.

2015 actuals were below budgeted figures by $6.8 million. This is largely due to changes in 911 Surcharge funding through PEMA (Pennsylvania Emergency Management Agency) and Act 12 changes in legislation. This resulted in a reduction in the transfer to 911 Surcharge of $1.9 million. In addition, the Annual Retirement Contribution (ARC) was lowered by $524,292 due to an updated valuation. Also in the fringe benefits classification, health insurance came in $815,654 under budget.

Westmoreland County is dedicated to providing efficient public services while minimizing the use of taxpayer resources. The County recognizes that the best method of achieving this objective is to incorporate strong, goal-oriented financial policies and practices. Through strategic, long-term planning and forecasting, the County strives to ensure its goals and missions are met despite economic adversity.

Westmoreland County

REVENUES	2014 Actual	2015 Actual	2016 YEE	2017 PROPOSED	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Taxes	$ 81,448,275	$ 81,739,237	$ 81,799,371	$ 82,090,303	$ 82,090,303	$ 82,090,303	$ 82,090,303	$ 82,090,303
Intergovermental Revenues	$ 19,575,635	$ 14,852,918	$ 10,858,288	$ 15,299,417	$ 15,299,417	$ 15,299,417	$ 15,299,417	$ 15,299,417
Charges for Services	$ 14,484,089	$ 14,375,555	$ 16,158,553	$ 16,306,565	$ 16,306,565	$ 16,306,565	$ 16,306,565	$ 16,306,565
Fines & Forfeits	$ 320,732	$ 230,815	$ 209,347	$ 196,000	$ 196,000	$ 196,000	$ 196,000	$ 196,000
Licenses & Permits	$ 407,250	$ 436,337	$ 420,097	$ 406,015	$ 406,015	$ 406,015	$ 406,015	$ 406,015
Miscellaneous Revenue	$ 4,265,931	$ 4,818,619	$ 4,078,075	$ 3,737,476	$ 3,737,476	$ 3,737,476	$ 3,737,476	$ 3,737,476
Other Financial Sources	$ 2,862,471	$ 2,235,758	$ 2,160,399	$ 1,237,297	$ 1,237,297	$ 1,237,297	$ 1,237,297	$ 1,237,297
Total Revenues	**$ 123,364,383**	**$ 118,689,239**	**$ 115,684,130**	**$ 119,273,073**	**$ 119,273,073**	**$ 119,273,073**	**$ 119,273,073**	**$ 119,273,073**
EXPENDITURES								
Personnel Services	$ 43,278,370	$ 43,872,071	$ 44,195,233	$ 46,095,123	$ 46,095,123	$ 46,095,123	$ 46,095,123	$ 46,095,123
Fringe Benefits	$ 18,138,414	$ 18,854,999	$ 20,777,108	$ 24,156,198	$ 24,156,198	$ 24,156,198	$ 24,156,198	$ 24,156,198
Other Services/Charges	$ 30,357,783	$ 26,785,874	$ 25,675,865	$ 29,426,181	$ 29,426,181	$ 29,426,181	$ 29,426,181	$ 29,426,181
Supplies	$ 2,220,246	$ 2,205,495	$ 1,994,726	$ 2,167,525	$ 2,167,525	$ 2,167,525	$ 2,167,525	$ 2,167,525
Capital Outlay	$ 5,822,249	$ 1,691,305	$ 1,592,054	$ 6,672,048	$ 6,672,048	$ 6,672,048	$ 6,672,048	$ 6,672,048
Other Financial Uses	$ 19,046,734	$ 14,974,191	$ 17,065,063	$ 19,393,965	$ 19,393,965	$ 19,393,965	$ 19,393,965	$ 19,393,965
Debt Service	$ 9,371,974	$ 9,351,973	$ 9,364,514	$ 9,763,683	$ 9,664,601	$ 9,664,601	$ 9,664,601	$ 9,664,601
Total Expenditures	**$ 128,235,770**	**$ 117,735,908**	**$ 120,664,563**	**$ 137,674,723**	**$ 137,575,641**	**$ 137,575,641**	**$ 137,575,641**	**$ 137,575,641**
Net Revenues (Expenditures)	**$ (4,871,387)**	**$ 953,331**	**$ (4,980,433)**	**$ (18,401,650)**	**$ (18,302,568)**	**$ (18,302,568)**	**$ (18,302,568)**	**$ (18,302,568)**
Non-Spendable	$ 1,077,257	$ 1,077,257	$ 1,077,257	$ 1,077,257	$ 1,077,257	$ 1,077,257	$ 1,077,257	$ 1,077,257
Restricted	$ 22,386,762	$ 22,519,664	$ 22,836,783	$ 22,671,783	$ 11,656,783	$ 841,783	$ 841,783	$ 841,783
Committed	$ 358,102	$ 358,102	$ 590,868	$ 974,932	$ 1,608,638	$ 1,930,366	$ 2,284,039	$ 2,512,443
Assigned	$ 9,240,763	$ 3,796,665	$ 4,296,665	$ 4,296,665	$ 4,296,665	$ 4,296,665	$ 4,296,665	$ 4,296,665
Unassigned	$ 21,960,984	$ 28,225,511	$ 22,279,316	$ 4,261,730	$ (14,674,544)	$ (33,299,840)	$ (51,983,081)	$ (70,514,053)
Unrestricted Fund Balance	$ 31,559,849	$ 32,380,278	$ 27,166,849	$ 9,533,327	$ (8,769,241)	$ (27,072,809)	$ (45,402,377)	$ (63,704,945)
Ending Fund Balance	**$ 55,023,868**	**$ 55,977,199**	**$ 51,080,889**	**$ 33,282,367**	**$ 3,964,799**	**$ (25,153,769)**	**$ (43,483,337)**	**$ (61,785,905)**
Unrestricted Fund Balance Threshold	$ 19,506,883	$ 21,676,346	$ 19,994,312	$ 20,032,106	$ 20,447,902	$ 20,851,342	$ 21,318,828	$ 21,804,874

Projections include a 6%increase in fringe benefits and a 2% increase in personnel services in 2017. The decline in capital expenditures in the general fund is due to the 2016 general obligation bond, which will be used for capital projects that exceed the life of the bond. Projections also include a tax increase in 2018 of 4 mills unless fund balance can be restored through other revenue increasing or expense cutting strategies.

Westmoreland County Historical Society
THE STAR OF THE WEST

Westmoreland County Community College

WESTMORELAND LAND TRUST

WLN™

Westmoreland County Agricultural Land Preservation

IDC

Westmoreland Library Network

Westmoreland Cleanways and Recycling

Westmoreland Transit

WCFB

WESTMORELAND COUNTY EMS COUNCIL

Westmoreland Conservation District

WCAA

PennState College of Agricultural Sciences

Westmoreland County Firemen's Association

Westmoreland Cultural Trust

Outside Agency Contributions

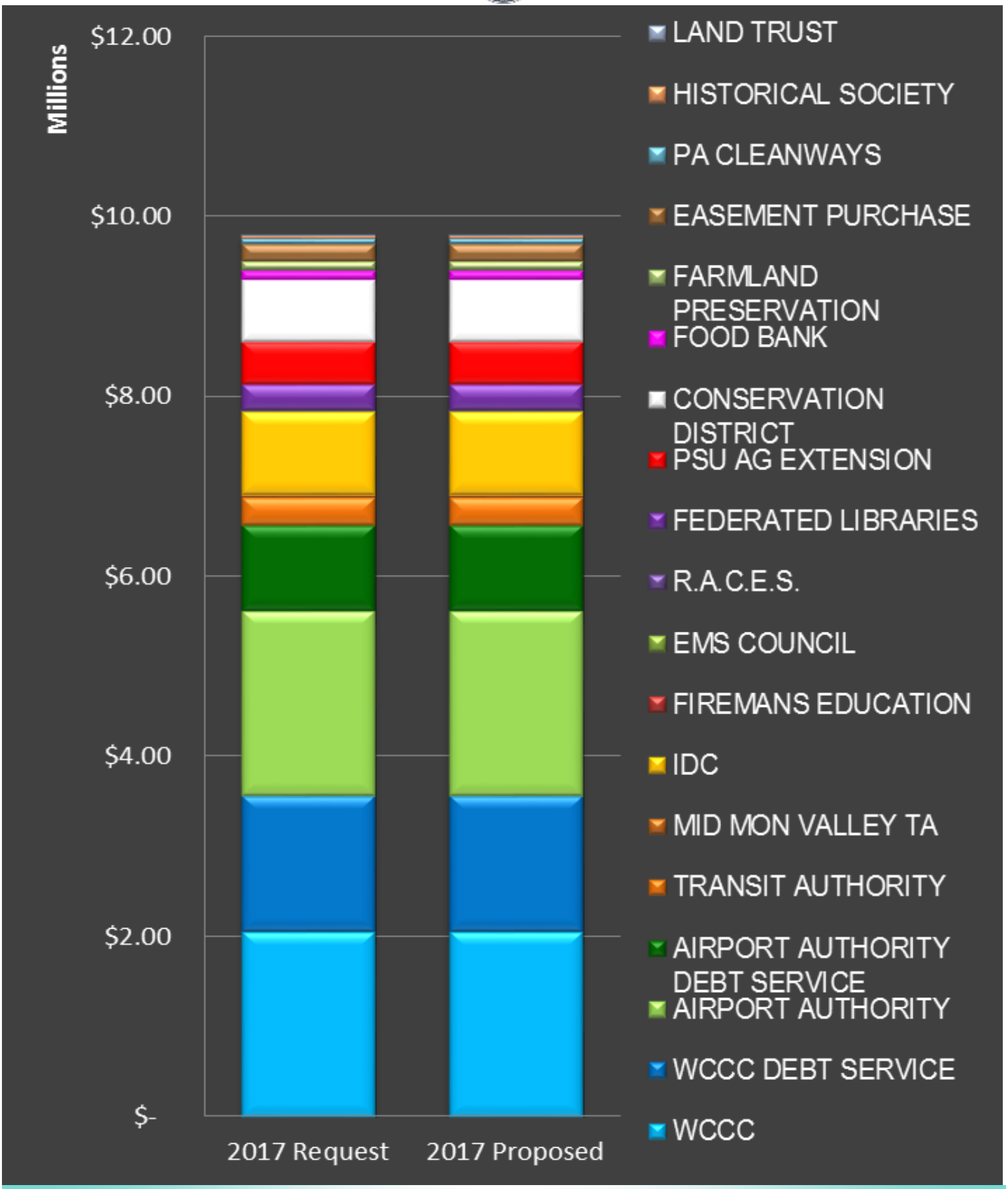
Westmoreland County Commissioners do not modify the outside agency requests between Department Head Requested & Proposed Budget. Reflections of any additions or reductions will be shown in the Proposed to Adopted Budget. This gives the Board of Commissioners time to further analyze outside agency requests compared to the financial condition of the county.

	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Proposed
WCCC	$ 2,413,796.98	$ 2,413,318.45	$ 2,055,153.14	$ 2,055,153.14	$ 2,055,153.14
WCCC DEBT SERVICE	$ 1,511,694.02	$ 1,512,172.55	$ 1,513,028.86	$ 1,511,694.02	$ 1,511,694.02
AIRPORT AUTHORITY	$ 1,935,587.00	$ 1,942,614.00	$ 1,385,266.00	$ 1,385,266.00	$ 2,062,500.00
WCAA DEBT SERVICE	$ 730,070.00	$ 723,043.00	$ 957,482.00	$ 951,565.00	$ 949,238.00
IDC	$ 1,078,219.00	$ 1,078,219.00	$ 973,091.00	$ 958,091.00	$ 916,222.00
CONSERVATION DISTRICT	$ 903,500.00	$ 843,500.00	$ 728,385.00	$ 728,385.00	$ 688,385.00
AG EXTENSION	$ 534,000.00	$ 504,000.00	$ 478,800.00	$ 478,800.00	$ 478,800.00
FEDERATED LIBRARIES	$ 300,000.00	$ 300,000.00	$ 285,000.00	$ 285,000.00	$ 285,000.00
TRANSIT AUTHORITY	$ 232,803.00	$ 215,777.00	$ 226,566.00	$ 237,900.00	$ 310,000.00
FOOD BANK	$ 99,000.00	$ 99,000.00	$ 99,000.00	$ 99,000.00	$ 99,000.00
MID MON VALLEY T A	$ 92,000.00	$ 120,665.00	$ 118,665.00	$ 118,800.00	$ 31,000.00
FARMLAND PRESERVATION	$ 100,000.00	$ 95,000.00	$ 90,250.00	$ 90,250.00	$ 100,350.00
EASEMENT PURCHASE	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 25,000.00
PA CLEANWAYS	$ 55,000.00	$ 55,000.00	$ 52,135.00	$ 52,135.00	$ 52,135.00
HISTORICAL SOCIETY	$ 27,500.00	$ 27,500.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
LAND TRUST	$ 20,000.00	$ 10,000.00	$ 9,500.00	$ -	$ 9,500.00
EMS COUNCIL	$ 9,600.00	$ 9,600.00	$ 9,600.00	$ 9,600.00	$ 9,600.00
FIREMANS EDUCATION	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
R.A.C.E.S.	$ -	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
FIRE CHIEFS ASSOC.	$ 6,000.00	$ 6,000.00	$ -	$ -	$ -
CULTURAL TRUST	$ 50,000.00	$ 200,000.00	$ 150,000.00	$ -	$ -
COMMUNITY ACTION	$ 26,000.00	$ 26,000.00	$ 26,000.00	$ 26,000.00	$ 26,000.00
TOTAL COUNTY CONTRIBUTION	**$ 10,329,770.00**	**$ 10,388,909.00**	**$ 9,390,422.00**	**$ 9,220,139.16**	**$ 9,642,077.16**

The Board of Westmoreland County Commissioners guarantees the debt service portion of the Westmoreland County Community College and Westmoreland County Airport Authority. The debt service amounts listed above are the responsibility of the County to expense.

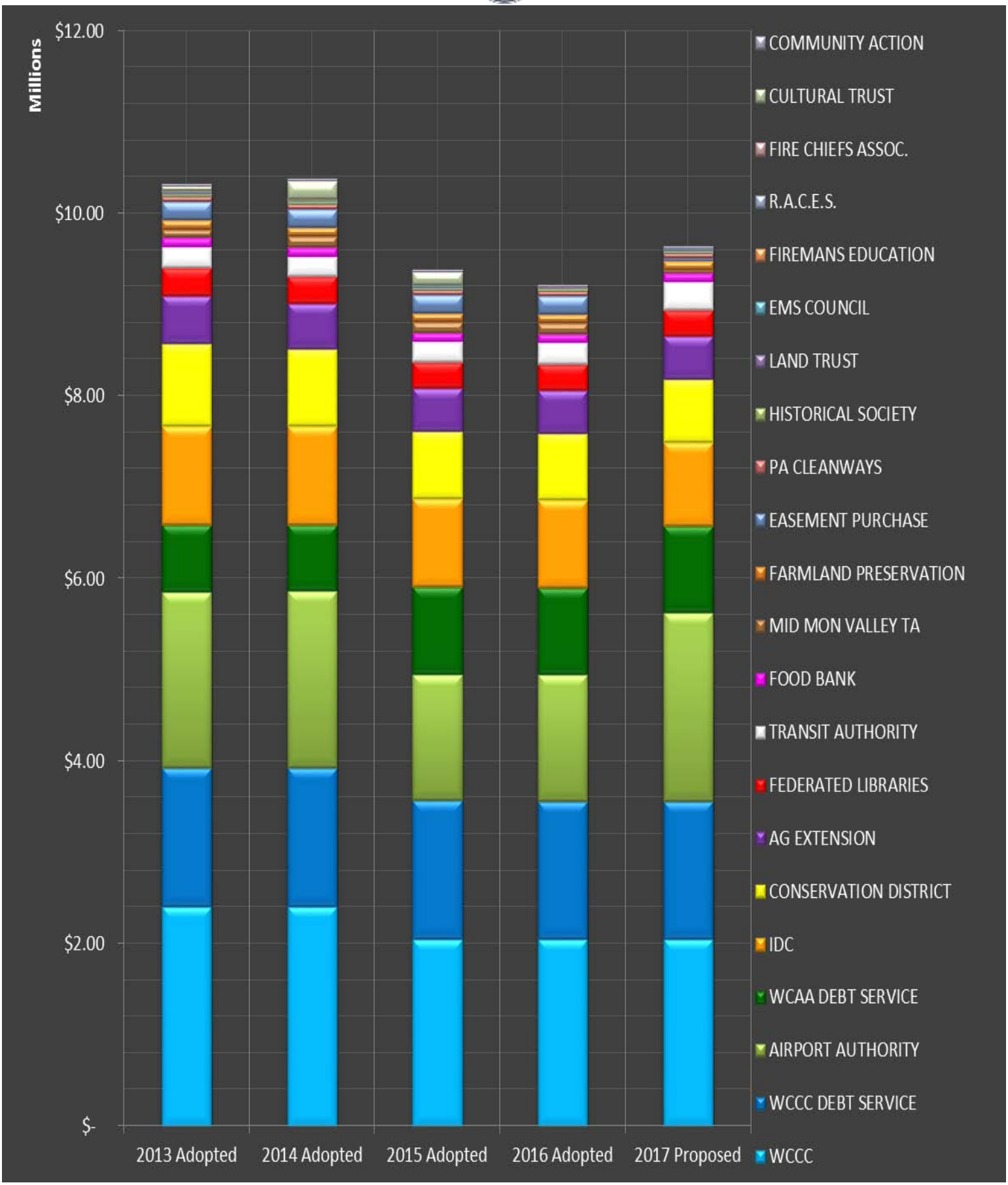
See 2016 outside agency approved sheet

Outside Agency Contributions

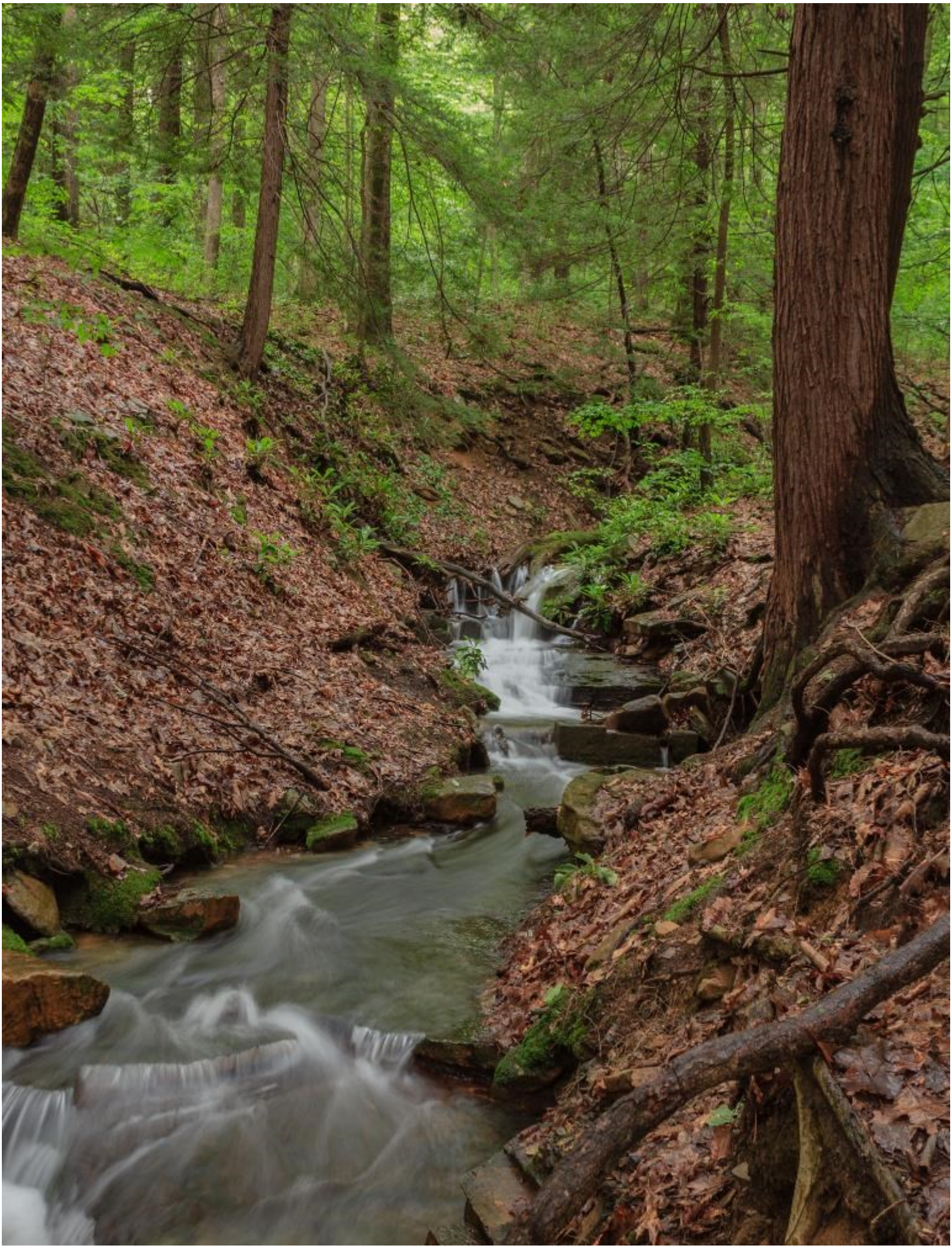


See 2016 outside agency approved sheet

Outside Agency Contributions



See 2016 outside agency approved sheet



2017

Operating & Capital Budget

Special Revenue - General

Board of Westmoreland County Commissioners

Department of Financial Administration

Special Revenue - General

LIQUID FUELS FUND – This fund is used to account for the state liquid fuels tax grant that must be used to finance the improvement of county roads and bridges.

DOMESTIC RELATIONS FUND – This fund is used to account for federal Title IV-D monies and child support functions.

HAZARDOUS MATERIALS RESPONSE FUND – This fund is used to account for fees received by owners of businesses that handle hazardous materials. This fund is responsible for providing assistance related to any hazardous spills or leaks that may cause risks to the public.

OFFENDER SUPERVISION FUND – This fund is used to account for payments received from any offender on probation, parole, (ARD) Accelerated Rehabilitative Disposition or intermediate punishment and are transferred to General Fund to help offset Adult Probation expenditures.

RECORDS IMPROVEMENT FUND – This fund is used to account for fees collected on mortgages by the Recorder of Deeds. Two thirds of the collections are placed in the Recorder of Deeds fund and one third in the countywide fund. The countywide fund may only be used to improve public access to records.

PROTHONOTARY AUTOMATION FUND – This fund is used to account for fees collected by the Prothonotary and must be used to improve technology within that office.

HOTEL TAX FUND – This fund is used to account for taxes paid by hotels and motels to the County Treasurer for the benefit of tourism in Westmoreland County.

PRISON CANTEEN FUND – This fund is used to account for revenue from inmate purchases through the prison commissary. Funds collected are to be used for inmate welfare.

RECORDER OF DEEDS IMPROVEMENT FUND – This fund is used to account for two-thirds of the fee collected on mortgages and is to be used to improve technology within the Recorder of Deeds office.

CLERK OF COURTS COMPUTER SURCHARGE FUND – This fund is used to account for fees collected by the Clerk of Courts to improve technology within the office.

BOOKING CENTER FUND – This fund is used collect fees assessed on anyone convicted of a criminal offense. The fees collected are used to maintain Booking Centers within Westmoreland County.

REGISTER OF WILLS AUTOMATION FUND - This fund is used to account for fees collected by the Register of Wills and must be used to improve technology within that office.

ACT 13 – This fund is used to account for the revenues and expenditures of the Marcellus Shale Impact fee.

911 SURCHARGE – This fund is used to account for the surcharge fee collected on LAN and wireless lines to be used for public safety.

REVENUES

CLASSIFICATION	LIQUID FUELS (201)	DOMESTIC RELATIONS IV-D (205)	HAZARDOUS MATERIAL RESPONSE (208)	OFFENDER SUPERVISION (209)	RECORDS IMPROVEMENT (210)	PROTHONOTARY AUTOMATION (211)	HOTEL TAX (213)	PRISON CANTEEN (215)	RECORDER OF DEEDS (216)	CLERK OF COURTS COMPUTER SURCHARGE (217)	BOOKING CENTER (218)	REGISTER OF WILLS AUTOMATION (219)	ACT 13 (220)	911 SURCHARGE (221)	YEAR END ESTIMATE 2016
TAXES							1,390,618							-	1,390,618
LICENSES & PERMITS															-
INTERGOVERNMENTAL REVENUES	1,262,006	2,949,370	18,108										1,602,324	7,811,714	13,643,522
CHARGES FOR SERVICES		72,487	83,211	610,108	91,803	47,835	6,000	515,667	148,277	14,785	131,675	35,400			1,757,248
FINES & FORFEITS															-
MISCELLANEOUS REVENUE	15,042	111,406	10,514		150	55		195	40	40			6,571	110,145	254,158
TOTAL REVENUE	**1,277,048**	**3,133,263**	**111,833**	**610,108**	**91,953**	**47,890**	**1,396,618**	**515,862**	**148,317**	**14,825**	**131,675**	**35,400**	**1,608,895**	**7,921,859**	**17,045,546**

EXPENSES

GENERAL GOVERNMENT - ADMIN.					60,603		1,390,618								1,451,221
GENERAL GOVERNMENT - JUDICIAL		3,695,740				56,464				1,443	95,703				3,849,350
PUBLIC SAFETY			207,630					551,220						11,055,516	11,814,366
PUBLIC WORKS	1,002,157												297,587		1,299,744
HUMAN SERVICES															-
CULTURE - RECREATION															-
CONSERVATION & DEVELOPMENT													686,391		686,391
MISCELLANEOUS EXPENSES															-
TOTAL OPERATING EXPENSES	**1,002,157**	**3,695,740**	**207,630**	**-**	**60,603**	**56,464**	**1,390,618**	**551,220**	**-**	**1,443**	**95,703**	**-**	**983,978**	**11,055,516**	**19,101,072**
DEBT SERVICE															-
TOTAL EXPENDITURES	**1,002,157**	**3,695,740**	**207,630**	**-**	**60,603**	**56,464**	**1,390,618**	**551,220**	**-**	**1,443**	**95,703**	**-**	**983,978**	**11,055,516**	**19,101,072**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**274,891**	**(562,477)**	**(95,797)**	**610,108**	**31,350**	**(8,574)**	**6,000**	**(35,358)**	**148,317**	**13,382**	**35,972**	**35,400**	**624,917**	**(3,133,657)**	**(2,055,526)**

CLASSIFICATION	LIQUID FUELS (201)	DOMESTIC RELATIONS IV-D (205)	HAZARDOUS MATERIAL RESPONSE (208)	OFFENDER SUPERVISION (209)	RECORDS IMPROVEMENT (210)	PROTHONOTARY AUTOMATION (211)	HOTEL TAX (213)	PRISON CANTEEN (215)	RECORDER OF DEEDS (216)	CLERK OF COURTS COMPUTER SURCHARGE (217)	BOOKING CENTER (218)	REGISTER OF WILLS AUTOMATION (219)	ACT 13 (220)	911 SURCHARGE (221)	YEAR END ESTIMATE 2016
OTHER FINANCING SOURCES (USES)															
SALE OF FIXED ASSETS															-
PROCEEDS OF DEBT															-
NET TRANSFERS IN (OUT)	(81,800)	1,088,614	(2,200)	(610,108)	(13,080)		(5,500)		(151,388)				(1,225,492)	3,133,657	2,132,703
TOTAL OTHER FINANCING SOURCES (USES)	**(81,800)**	**1,088,614**	**(2,200)**	**(610,108)**	**(13,080)**	**-**	**(5,500)**	**-**	**(151,388)**	**-**	**-**	**-**	**(1,225,492)**	**3,133,657**	**2,132,703**
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)															
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**193,091**	**526,137**	**(97,997)**	**-**	**18,270**	**(8,574)**	**500**	**(35,358)**	**(3,071)**	**13,382**	**35,972**	**35,400**	**(600,575)**	**-**	**77,177**
BEGINNING FUND BALANCE															
RESTRICTED FUND BALANCE	84,445	4,387,691	256,819	2,132	287,529	115,952	78,068	50,400	43,734	28,584	177,621	53,025	2,172,426	2,225,422	9,963,848
COMMITTED FUND BALANCE															-
ASSIGNED FUND BALANCE															-
TOTAL BEGINNING FUND BALANCE	**84,445**	**4,387,691**	**256,819**	**2,132**	**287,529**	**115,952**	**78,068**	**50,400**	**43,734**	**28,584**	**177,621**	**53,025**	**2,172,426**	**2,225,422**	**9,963,848**
ENDING FUND BALANCE															
RESTRICTED FUND BALANCE	277,536	4,913,828	158,822	2,132	305,799	107,378	78,568	15,042	40,663	41,966	213,593	88,425	1,571,851	2,225,422	10,041,025
COMMITTED FUND BALANCE															-
ASSIGNED FUND BALANCE															-
TOTAL ENDING FUND BALANCE	**277,536**	**4,913,828**	**158,822**	**2,132**	**305,799**	**107,378**	**78,568**	**15,042**	**40,663**	**41,966**	**213,593**	**88,425**	**1,571,851**	**2,225,422**	**10,041,025**

REVENUES

CLASSIFICATION	LIQUID FUELS (201)	DOMESTIC RELATIONS IV-D (205)	HAZARDOUS MATERIAL RESPONSE (208)	OFFENDER SUPERVISION (209)	RECORDS IMPROVEMENT (210)	PROTHONOTARY AUTOMATION (211)	HOTEL TAX (213)	PRISON CANTEEN (215)	RECORDER OF DEEDS (216)	CLERK OF COURTS COMPUTER SURCHARGE (217)	BOOKING CENTER (218)	REGISTER OF WILLS AUTOMATION (219)	ACT 13 (220)	911 SURCHARGE (221)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
TAXES							2,104,210								2,104,210	1,390,618
LICENSES & PERMITS															-	-
INTERGOVERNMENTAL REVENUES	1,546,479	3,244,209	122,593										1,006,217	7,808,708	13,728,206	13,643,522
CHARGES FOR SERVICES		60,200	75,000	590,000	90,000	46,000	3,000	500,000	135,000	14,500	130,000	36,000			1,679,700	1,757,248
FINES & FORFEITS															-	-
MISCELLANEOUS REVENUE	10,560	112,180	7,400		100	20		200	25	40			3,760	104,537	238,822	254,158
TOTAL REVENUE	**1,557,039**	**3,416,589**	**204,993**	**590,000**	**90,100**	**46,020**	**2,107,210**	**500,200**	**135,025**	**14,540**	**130,000**	**36,000**	**1,009,977**	**7,913,245**	**17,750,938**	**17,045,546**

EXPENSES

GENERAL GOVERNMENT - ADMIN.					41,429		2,104,210								2,145,639	1,451,221
GENERAL GOVERNMENT - JUDICIAL		4,150,175				56,500				9,710	95,600				4,311,985	3,849,350
PUBLIC SAFETY			278,649					570,804						11,227,512	12,076,965	11,814,366
PUBLIC WORKS	1,080,500												189,500		1,270,000	1,299,744
HUMAN SERVICES															-	-
CULTURE - RECREATION															-	-
CONSERVATION & DEVELOPMENT															-	686,391
MISCELLANEOUS EXPENSES															-	-
TOTAL OPERATING EXPENSES	**1,080,500**	**4,150,175**	**278,649**	**-**	**41,429**	**56,500**	**2,104,210**	**570,804**	**-**	**9,710**	**95,600**	**-**	**189,500**	**11,227,512**	**19,804,589**	**19,101,072**
DEBT SERVICE															-	-
TOTAL EXPENDITURES	**1,080,500**	**4,150,175**	**278,649**	**-**	**41,429**	**56,500**	**2,104,210**	**570,804**	**-**	**9,710**	**95,600**	**-**	**189,500**	**11,227,512**	**19,804,589**	**19,101,072**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**476,539**	**(733,586)**	**(73,656)**	**590,000**	**48,671**	**(10,480)**	**3,000**	**(70,604)**	**135,025**	**4,830**	**34,400**	**36,000**	**820,477**	**(3,314,267)**	**(2,053,651)**	**(2,055,526)**

OTHER FINANCING SOURCES (USES)

CLASSIFICATION	LIQUID FUELS (201)	DOMESTIC RELATIONS IV-D (205)	HAZARDOUS MATERIAL RESPONSE (208)	OFFENDER SUPERVISION (209)	RECORDS IMPROVEMENT (210)	PROTHONOTARY AUTOMATION (211)	HOTEL TAX (213)	PRISON CANTEEN (215)	RECORDER OF DEEDS (216)	CLERK OF COURTS COMPUTER SURCHARGE (217)	BOOKING CENTER (218)	REGISTER OF WILLS AUTOMATION (219)	ACT 13 (220)	911 SURCHARGE (221)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
SALE OF FIXED ASSETS															-	-
PROCEEDS OF DEBT															-	-
NET TRANSFERS IN (OUT)	(82,000)	1,239,751	(3,200)	(590,000)	(13,080)		(5,500)		(151,388)					3,314,267	3,708,850	2,132,703
TOTAL OTHER FINANCING SOURCES (USES)	**(82,000)**	**1,239,751**	**(3,200)**	**(590,000)**	**(13,080)**	**-**	**(5,500)**	**-**	**(151,388)**	**-**	**-**	**-**	**-**	**3,314,267**	**3,708,850**	**2,132,703**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**394,539**	**506,165**	**(76,856)**	**-**	**35,591**	**(10,480)**	**(2,500)**	**(70,604)**	**(16,363)**	**4,830**	**34,400**	**36,000**	**820,477**	**-**	**1,655,199**	**77,177**

BEGINNING FUND BALANCE

BEGINNING FUND BALANCES:																
RESTRICTED FUND BALANCE	277,536	4,913,828	158,822	2,132	305,799	107,378	78,568	15,042	40,663	41,966	213,593	88,425	1,571,851	2,225,422	10,041,025	9,963,848
COMMITTED FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
ASSIGNED FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL BEGINNING FUND BALANCE	**277,536**	**4,913,828**	**158,822**	**2,132**	**305,799**	**107,378**	**78,568**	**15,042**	**40,663**	**41,966**	**213,593**	**88,425**	**1,571,851**	**2,225,422**	**10,041,025**	**9,963,848**

ENDING FUND BALANCE

ENDING FUND BALANCES:																
RESTRICTED FUND BALANCE	672,075	5,419,993	81,966	2,132	341,390	96,898	76,068	(55,562)	24,300	46,796	247,993	124,425	2,392,328	2,225,422	11,696,224	10,041,025
COMMITTED FUND BALANCE															-	-
ASSIGNED FUND BALANCE				-											-	-
TOTAL ENDING FUND BALANCE	**672,075**	**5,419,993**	**81,966**	**2,132**	**341,390**	**96,898**	**76,068**	**(55,562)**	**24,300**	**46,796**	**247,993**	**124,425**	**2,392,328**	**2,225,422**	**11,696,224**	**10,041,025**

2017

Operating & Capital Budget

Special Revenue - Human Services

Board of Westmoreland County Commissioners

Department of Financial Administration

Special Revenue - Human Services

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES – This fund is used to account for assigned funds to be used solely for behavioral health and developmental service costs. The Westmoreland County Behavioral Health and Developmental Services department have oversight responsibility for over $100 million in funding for Westmoreland County citizens who are in need of mental health, intellectual disability and early intervention services. The mission is to provide the opportunity for each individual to choose appropriate services and supports which promotes hope, growth, recovery, quality of life and inclusion in his/her community. The BH/DS program continuously applies for additional grants and funds to maintain, improve or create new services to meet the needs of individuals and their families in the county. All direct services are provided through contracts with over 56 agencies, offering quality services and numerous choices for consumers.

AREA AGENCY ON AGING – This fund is used to account for activities of the County's senior citizen population. The mission statement of the Westmoreland County Area Agency on Aging is "We hereby adopt the mission to be responsible, to the maximum degree of our resources, to assist and enable older and disabled persons to live their lives as independently as their circumstances will allow and in the best possible and desired manner". The agency worked hard to realize this mission.

CHILDREN'S BUREAU – This fund is used to account for activities of programs and services to abused and neglected youth. The Westmoreland County Children's Bureau (WCCB) provides for the safety and welfare of children and serves to strengthen and preserve the family unit to ensure that children have a safe and permanent home in which to grow. The Children's Bureau maintains close partnerships with private social service agencies, school districts, drug and alcohol programs, behavioral health and developmental services programs and law enforcement agencies to provide a wide variety of services in an effort to achieve its mission.

HUMAN SERVICES – This fund is used to account for all pass through monies from the State and Federal governments to Human Service agencies such as Homeless Assistance, Community Action, Human Service Development Fund and to provide information and referral services to the citizens of Westmoreland County.

HEALTH CHOICES – This fund is used to account for the risk sharing agreement with the Department of Public Welfare to assure certain behavioral health risk pursuant to the Health Choices Behavioral Services Program, that is financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, and cost reimbursement plans. The program is a managed care mental health and drug and alcohol program that covers Medical Assistance recipients in Westmoreland County.

REVENUES

CLASSIFICATION	BH / DS (202)	AREA AGENCY ON AGING (203)	CHILDREN'S BUREAU (204)	HUMAN SERVICES (207)	HEALTH CHOICES (505)	YEAR END ESTIMATE 2016
TAXES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	18,084,516	10,819,621	20,587,069	4,389,294	1,334,254	55,214,754
CHARGES FOR SERVICES	-	520,000	-	304,895		824,895
FINES & FORFEITS	-	600	-	-		600
MISCELLANEOUS REVENUE	57,927	586,001	473,613	2,264	3,568	1,123,373
TOTAL REVENUE	**18,142,443**	**11,926,222**	**21,060,682**	**4,696,453**	**1,337,822**	**57,163,622**

EXPENSES

GENERAL GOVERNMENT - ADMIN.						-
GENERAL GOVERNMENT - JUDICIAL						-
PUBLIC SAFETY						-
PUBLIC WORKS						-
HUMAN SERVICES	19,507,562	12,314,828	25,460,398	1,465,820	948,721	59,697,329
CULTURE - RECREATION						-
CONSERVATION & DEVELOPMENT						-
MISCELLANEOUS EXPENSES						-
TOTAL OPERATING EXPENSES	19,507,562	12,314,828	25,460,398	1,465,820	948,721	59,697,329
DEBT SERVICE						-
TOTAL EXPENDITURES	**19,507,562**	**12,314,828**	**25,460,398**	**1,465,820**	**948,721**	**59,697,329**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**(1,365,119)**	**(388,606)**	**(4,399,716)**	**3,230,633**	**389,101**	**(2,533,707)**

OTHER FINANCING SOURCES (USES)

CLASSIFICATION	BH / DS (202)	AREA AGENCY ON AGING (203)	CHILDREN'S BUREAU (204)	HUMAN SERVICES (207)	HEALTH CHOICES (505)	YEAR END ESTIMATE 2016
SALE OF FIXED ASSETS						-
PROCEEDS OF DEBT						-
NET TRANSFERS IN (OUT)	1,365,119	388,606	4,399,716	124,000	(567,155)	5,710,286
TOTAL OTHER FINANCING SOURCES (USES)	**1,365,119**	**388,606**	**4,399,716**	**124,000**	**(567,155)**	**5,710,286**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**-**	**-**	**-**	**3,354,633**	**(178,054)**	**3,176,579**

BEGINNING FUND BALANCE

RESTRICTED	-	-	-	413,676	16,544,056	16,957,732
ASSIGNED						-
TOTAL BEGINNING FUND BALANCE	**-**	**-**	**-**	**413,676**	**16,544,056**	**16,957,732**

ENDING FUND BALANCE

RESTRICTED	-	-	-	3,768,309	16,366,002	20,134,311
ASSIGNED						-
TOTAL ENDING FUND BALANCE	**-**	**-**	**-**	**3,768,309**	**16,366,002**	**20,134,311**

REVENUES

CLASSIFICATION	BH / DS (202)	AREA AGENCY ON AGING (203)	CHILDREN'S BUREAU (204)	HUMAN SERVICES (207)	HEALTH CHOICES (505)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
TAXES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	18,009,784	10,381,603	21,406,759	1,394,341	1,334,254	52,526,741	55,214,754
CHARGES FOR SERVICES	-	500,000	-	317,692		817,692	824,895
FINES & FORFEITS	-	600	-	-		600	600
MISCELLANEOUS REVENUE	73,712	588,390	491,985	2,300	2,510	1,158,897	1,123,373
TOTAL REVENUE	**18,083,496**	**11,470,593**	**21,898,744**	**1,714,333**	**1,336,764**	**54,503,930**	**57,163,622**

EXPENSES

GENERAL GOVERNMENT - ADMIN.						-	-
GENERAL GOVERNMENT - JUDICIAL						-	-
PUBLIC SAFETY						-	-
PUBLIC WORKS						-	-
HUMAN SERVICES	19,809,131	11,852,199	26,353,097	1,477,890	435,761	59,928,078	59,697,329
CULTURE - RECREATION						-	-
CONSERVATION & DEVELOPMENT						-	-
MISCELLANEOUS EXPENSES						-	-
TOTAL OPERATING EXPENSES	**19,809,131**	**11,852,199**	**26,353,097**	**1,477,890**	**435,761**	**59,928,078**	**59,697,329**
DEBT SERVICE						-	-
TOTAL EXPENDITURES	**19,809,131**	**11,852,199**	**26,353,097**	**1,477,890**	**435,761**	**59,928,078**	**59,697,329**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**(1,725,635)**	**(381,606)**	**(4,454,353)**	**236,443**	**901,003**	**(5,424,148)**	**(2,533,707)**

OTHER FINANCING SOURCES (USES)

CLASSIFICATION	BH / DS (202)	AREA AGENCY ON AGING (203)	CHILDREN'S BUREAU (204)	HUMAN SERVICES (207)	HEALTH CHOICES (505)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
SALE OF FIXED ASSETS						-	-
PROCEEDS OF DEBT						-	-
NET TRANSFERS IN (OUT)	1,725,635	381,606	4,454,353	123,500	(908,103)	5,776,991	5,710,286
TOTAL OTHER FINANCING SOURCES(USES)	**1,725,635**	**381,606**	**4,454,353**	**123,500**	**(908,103)**	**5,776,991**	**5,710,286**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**-**	**-**	**-**	**359,943**	**(7,100)**	**352,843**	**3,176,579**

BEGINNING FUND BALANCE

RESTRICTED	-	-	-	3,768,309	16,366,002	20,134,311	16,957,732
ASSIGNED	-	-	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	**-**	**-**	**-**	**3,768,309**	**16,366,002**	**20,134,311**	**16,957,732**

ENDING FUND BALANCE

RESTRICTED	-	-	-	4,128,252	16,358,902	20,487,154	20,134,311
ASSIGNED		-				-	-
TOTAL ENDING FUND BALANCE	**-**	**-**	**-**	**4,128,252**	**16,358,902**	**20,487,154**	**20,134,311**

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
BEHAVIORAL HEALTH			703,099	10,595,306	49,062			27,914	1,101,183	12,476,564
DEVELOPMENTAL SERVICES			1,516,308	5,220,741				30,013	327,936	7,094,998
TOTAL BH / DS	**-**	**-**	**2,219,407**	**15,816,047**	**49,062**	**-**	**-**	**57,927**	**1,429,119**	**19,571,562**

BEHAVIORAL HEALTH & DEVELOPMENTAL SERVICES

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
BEHAVIORAL HEALTH			635,771	10,587,902	49,062			32,263	1,441,331	12,746,329
DEVELOPMENTAL SERVICES			1,516,308	5,220,741				41,449	352,304	7,130,802
TOTAL BH / DS	**-**	**-**	**2,152,079**	**15,808,643**	**49,062**	**-**	**-**	**73,712**	**1,793,635**	**19,877,131**

BH / DS

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
BH - ADMINISTRATOR	511,211	240,447	177,275	11,965	10,717	951,615
BEHAVIORAL HEALTH SERVICES			11,464,565	(116)		11,464,449
DS - ADMINISTRATOR	613,051	342,231	238,405	13,170	14,310	1,221,167
DEVELOPMENTAL SERVICES			5,870,331			5,870,331
TOTAL BH / DS	1,124,262	582,678	17,750,576	25,019	25,027	19,507,562

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND			6,000			6,000
TRANSFER TO GENERAL FUND			58,000			58,000
TOTAL OTHER FINANCING USES	-	-	64,000	-	-	64,000

TOTALS

TOTAL BH / DS	1,124,262	582,678	17,814,576	25,019	25,027	19,571,562

BH / DS

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIAL & SUPPLIES	CAPITAL OUTLAY	TOTAL
BH - ADMINISTRATOR	479,218	263,029	189,436	3,498	11,489	946,670
BEHAVIORAL HEALTH SERVICES			11,737,159			11,737,159
DS - ADMINISTRATOR	607,582	398,613	254,613	1,571	15,318	1,277,697
DEVELOPMENTAL SERVICES			5,847,605			5,847,605
TOTAL BH / DS	**1,086,800**	**661,642**	**18,028,813**	**5,069**	**26,807**	**19,809,131**

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND			9,000			9,000
TRANSFER TO GENERAL FUND			59,000			59,000
TOTAL OTHER FINANCING USES	**-**	**-**	**68,000**	**-**	**-**	**68,000**

TOTALS

TOTAL BH / DS	**1,086,800**	**661,642**	**18,096,813**	**5,069**	**26,807**	**19,877,131**

AREA AGENCY ON AGING

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
ALL DEPARTMENTS			1,426,779	7,150,013				165,000	410,606	9,152,398
ADMINISTRATION							600	20,300		20,900
INFORMATION & REFERRAL								16,600		16,600
HSDF GRANT								1,560		1,560
CARE MANAGEMENT								40,000		40,000
PROTECTIVE SERVICES								8,300		8,300
TRANSPORTATION								1,100		1,100
GUARDIANSHIP								10,192		10,192
SPECIAL NHT								-		-
DOM CARE								950		950
OMBUDSMAN			15,450							15,450
PERSONAL CARE								1,824		1,824
FAMILY CAREGIVER SUPPORT			139,000	300,000				12,125		451,125
MEDICAID WAIVER PROGRAM						520,000		14,630		534,630
IN HOUSE CENTER SERVICES								1,100		1,100
CONGREGATE MEALS								8,055		8,055
VISION CENTER								16,665		16,665
PRE-ADMISSION ASSESSMENT			1,555,000	115,000				47,600		1,717,600
HEALTH PROMOTION			30,552	11,372						41,924
HEALTH INSURANCE COUNCIL			76,455							76,455
AGING PROGRAM INCOME						220,000				220,000
TOTAL AREA AGENCY ON AGING	**-**	**-**	**3,243,236**	**7,576,385**	**-**	**740,000**	**600**	**366,001**	**410,606**	**12,336,828**

AREA AGENCY ON AGING

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
ALL DEPARTMENTS			1,451,730	7,049,425				55,000	410,606	8,966,761
ADMINISTRATION							600	19,500		20,100
INFORMATION & REFERRAL								16,000		16,000
HSDF GRANT								1,560		1,560
CARE MANAGEMENT								39,500		39,500
PROTECTIVE SERVICES								8,320		8,320
TRANSPORTATION								1,150		1,150
GUARDIANSHIP								11,000		11,000
SPECIAL NHT				2,000						2,000
DOM CARE								950		950
OMBUDSMAN			15,450							15,450
PERSONAL CARE								930		930
FAMILY CAREGIVER SUPPORT			187,000	341,971				12,420		541,391
MEDICAID WAIVER PROGRAM						500,000		12,600		512,600
IN HOUSE CENTER SERVICES								1,140		1,140
CONGREGATE MEALS								8,555		8,555
VISION CENTER								16,665		16,665
PRE-ADMISSION ASSESSMENT			550,000	665,000				43,100		1,258,100
HEALTH PROMOTION			29,806	17,221						47,027
HEALTH INSURANCE COUNCIL			72,000							72,000
AGING PROGRAM INCOME								220,000		220,000
TOTAL AREA AGENCY ON AGING	**-**	**-**	**2,305,986**	**8,075,617**	**-**	**500,000**	**600**	**468,390**	**410,606**	**11,761,199**

AREA AGENCY ON AGING

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
ADMINISTRATION	445,175	187,925	646,434	39,074	55,510	1,374,118
INFORMATION & REFERRAL	357,600	139,829	170,435	1,673	-	669,537
HSDF GRANT	48,875	18,447	6,355	638	628	74,943
CARE MANAGEMENT	376,800	216,609	41,604	61,140	200,125	896,278
PROTECTIVE SERVICES	286,900	111,606	36,513	1,827	12,437	449,283
ADULT PROTECTIVE SERVICES	40,575	8,718	2,836		628	52,757
TRANSPORTATION	48,200	10,190	129,677	1,200	-	189,267
VOLUNTEER SERVICES	-	-	30,000	-	-	30,000
GUARDIANSHIP	302,800	163,756	31,000	9,856	34,272	541,684
SPECIAL NHT						-
DAY CARE			53,000			53,000
DOM CARE	40,300	16,928	2,096	150	628	60,102
OMBUDSMAN			150,500			150,500
OVERNIGHT SHELTER			7,500			7,500
PERSONAL CARE	42,800	29,543	1,943,981	130	-	2,016,454
HOME SUPPORT			4,260			4,260
ATTENDENT CARE						-
HOME HEALTH CARE			24,858			24,858
FAMILY CAREGIVER SUPPORT PROGRAM	156,500	61,144	444,715	429	2,505	665,293
MEDICAID WAIVER PROGRAM	349,500	154,939	34,727	1,426	4,396	544,988
DIRECT SERVICE WORKER						-
PERSONAL EMERGENCY RESPONSE SYST			12,150			12,150
ALLE-KISKI SENIOR CENTER			497,000			497,000
CENTRAL WESTMORELAND SR. CENTER			254,480			254,480
LAUREL VALLEY SENIOR CENTER			303,000			303,000
SOUTHWESTERN PENNSYLVANIA			289,000			289,000
WESTM'D MULTI SERVICE SENIOR CENTER			379,000			379,000
IN-HOUSE CENTER SERVICES	42,800	8,823	22,273	337	-	74,233
ADRC			80,000			80,000
CONGREGATE MEALS	84,300	29,312	324,825	100	-	438,537
HOME DELIVERED MEALS			510,159		92,744	602,903
VISION CENTER	39,570	7,879	7,800	11,000	17,090	83,339
SENIOR EMPLOYMENT			141,362			141,362
PRE-ADMISSION ASSESSMENT	795,500	301,875	70,835	2,548	10,667	1,181,425
HEALTH PROMOTION			47,027			47,027
HEALTH INSURANCE COUNCIL			61,500			61,500
LEGAL SERVICES			35,000			35,000
UNASSIGNED EXPENSES			30,050			30,050
PROGRAM INCOME						-
TOTAL AREA AGENCY ON AGING	**3,458,195**	**1,467,523**	**6,825,952**	**131,528**	**431,630**	**12,314,828**

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND			22,000			22,000
REIMBURSEMENT TO GENERAL FUND						-
TOTAL OTHER FINANCING USES	**-**	**-**	**22,000**	**-**	**-**	**22,000**

TOTALS

TOTAL AREA AGENCY ON AGING	**3,458,195**	**1,467,523**	**6,847,952**	**131,528**	**431,630**	**12,336,828**

AREA AGENCY ON AGING

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIAL & SUPPLIES	CAPITAL OUTLAY	TOTAL
ADMINISTRATION	466,700	213,416	647,016	3,000	9,919	1,340,051
INFORMATION & REFERRAL	378,500	159,140	164,835	1,130	6,867	710,472
HSDF GRANT	48,700	20,902	3,640	100	-	73,342
CARE MANAGEMENT	425,200	248,071	45,915	61,000	35,763	815,949
PROTECTIVE SERVICES	282,300	125,271	31,800	1,530	763	441,664
ADULT PROTECTIVE SERVICES	40,600	10,062	3,580	50	-	54,292
TRANSPORTATION	47,550	11,960	173,530	1,600	763	235,403
VOLUNTEER SERVICES			30,000			30,000
GUARDIANSHIP	317,100	184,288	35,685	830	3,052	540,955
SPECIAL NHT			2,000			2,000
DAY CARE			60,200			60,200
DOM CARE	40,200	19,118	2,705	150	-	62,173
OMBUDSMAN			150,015			150,015
OVERNIGHT SHELTER			7,500			7,500
PERSONAL CARE	42,200	32,877	1,905,480	-	763	1,981,320
HOME SUPPORT			41,050			41,050
HOME HEALTH CARE			23,825			23,825
FAMILY CAREGIVER SUPPORT PROGRAM	162,900	69,961	471,180	400	-	704,441
MEDICAID WAIVER PROGRAM	336,200	172,531	44,325	825	763	554,644
DIRECT SERVICE WORKER						-
PERSONAL EMERGENCY RESPONSE SYST			20,000			20,000
ALLE-KISKI SENIOR CENTER			300,000			300,000
CENTRAL WESTMORELAND SR. CENTER			273,800			273,800
LAUREL VALLEY SENIOR CENTER			250,000			250,000
SOUTHWESTERN PENNSYLVANIA			250,000			250,000
WESTM'D MULTI SERVICE SENIOR CENTER			260,000			260,000
IN-HOUSE CENTER SERVICES	42,200	10,407	23,760	150	763	77,280
ADRC			82,490			82,490
CONGREGATE MEALS	83,500	32,800	324,965	100	1,526	442,891
HOME DELIVERED MEALS			513,425			513,425
VISION CENTER	39,150	15,062	8,745	11,000	763	74,720
SENIOR EMPLOYMENT			131,938			131,938
PRE-ADMISSION ASSESSMENT	779,500	340,154	82,600	2,000	4,578	1,208,832
HEALTH PROMOTION			47,027			47,027
HEALTH INSURANCE COUNCIL			55,000			55,000
LEGAL SERVICES			35,000			35,000
UNASSIGNED EXPENSES			500			500
PROGRAM INCOME						-
TOTAL AREA AGENCY ON AGING	**3,532,500**	**1,666,020**	**6,503,531**	**83,865**	**66,283**	**11,852,199**

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND				29,000		29,000
REIMBURSEMENT TO GENERAL						-
TRANSFER TO AGING						-
TOTAL OTHER FINANCING USES	**-**	**-**	**-**	**29,000**	**-**	**29,000**

TOTALS

TOTAL AREA AGENCY ON AGING	**3,532,500**	**1,666,020**	**6,503,531**	**112,865**	**66,283**	**11,881,199**

CHILDREN'S BUREAU

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
ALL DEPARTMENTS			5,571,793	15,015,276				358,704	4,426,716	25,372,489
ADMINISTRATION								11,586		11,586
ADOPTION SERVICES								1,167		1,167
INTAKE & REFERRAL								7,610		7,610
PROTECTIVE SERVICE - CHILD ABUSE								5,714		5,714
PROTECTIVE SERVICE - GENERAL								76,392		76,392
FOSTER FAMILY								7,874		7,874
IV-E INDEPENDENT LIVING								4,509		4,509
SPLC								57		57
TOTAL CHILDREN'S BUREAU	**-**	**-**	**5,571,793**	**15,015,276**	**-**	**-**	**-**	**473,613**	**4,426,716**	**25,487,398**

CHILDREN'S BUREAU

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
ALL DEPARTMENTS			5,618,601	15,788,158				375,000	4,492,353	26,274,112
ADMINISTRATION								11,800		11,800
ADOPTION SERVICES								1,200		1,200
INTAKE & REFERRAL								7,700		7,700
PROTECTIVE SERVICE - CHILD ABUSE								6,000		6,000
PROTECTIVE SERVICE - GENERAL								77,700		77,700
FOSTER FAMILY								8,000		8,000
IV-E INDEPENDENT LIVING								4,510		4,510
SPLC								75		75
TOTAL CHILDREN'S BUREAU	**-**	**-**	**5,618,601**	**15,788,158**	**-**	**-**	**-**	**491,985**	**4,492,353**	**26,391,097**

CHILDREN'S BUREAU

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
ADMINISTRATION	427,352	178,085	1,888,864	31,551	27,052	2,552,904
ADOPTION SERVICES	38,544	25,401	3,402,819	4	-	3,466,768
COUNSELING			6,494,119			6,494,119
DAY CARE			9,279			9,279
DAY TREATMENT			35,442			35,442
INTAKE & REFERRAL	162,595	73,911	5,265	5	-	241,776
LIFE SKILLS						-
PROTECTIVE SERVICE - CHILD ABUSE	404,818	147,132	35,568	1,572	-	589,090
PROTECTIVE SERVICE - GENERAL	2,308,644	886,872	555,705	18,876	-	3,770,097
HSDF	56,514	5,986	8,152			70,652
ALTERNATIVE TREATMENT			50,881			50,881
GROUP HOMES			2,257,532			2,257,532
EMERGENCY SHELTER			246,641			246,641
FOSTER FAMILY	773,820	296,387	2,922,913	2,355		3,995,475
SUPERVISED INDEPENDENT LIVING			81,154			81,154
IV-E INDEPENDENT LIVING	175,055	55,153	73,454	10,513	10,000	324,175
SPLC	23,260	10,006	525,124			558,390
RESIDENTIAL SERVICES			716,023			716,023
TOTAL CHILDREN'S BUREAU	**4,370,602**	**1,678,933**	**19,308,935**	**64,876**	**37,052**	**25,460,398**

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND			27,000			27,000
TOTAL OTHER FINANCING USES	**-**	**-**	**27,000**	**-**	**-**	**27,000**

TOTALS

TOTAL CHILDREN'S BUREAU	**4,370,602**	**1,678,933**	**19,335,935**	**64,876**	**37,052**	**25,487,398**

CHILDREN'S BUREAU

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
ADMINISTRATION	463,935	215,965	1,384,313	22,202	20,394	2,106,809
ADOPTION SERVICES	44,343	28,864	3,512,877	-	-	3,586,084
COUNSELING			6,560,000			6,560,000
DAY CARE			10,000			10,000
DAY TREATMENT			37,500			37,500
INTAKE & REFERRAL	93,401	82,154	5,992	-	-	181,547
LIFE SKILLS			4,500			4,500
PROTECTIVE SERVICE - CHILD ABUSE	484,231	171,438	41,479	-		697,148
PROTECTIVE SERVICE - GENERAL	2,504,831	1,022,946	607,289	22,000	-	4,157,066
HSDF	57,250	5,780	9,000			72,030
ALTERNATIVE TREATMENT			60,000			60,000
GROUP HOMES			2,502,500			2,502,500
EMERGENCY SHELTER			276,500			276,500
FOSTER FAMILY	889,796	367,827	2,956,167	3,000	-	4,216,790
SUPERVISED INDEPENDENT LIVING			90,300			90,300
IV-E INDEPENDENT LIVING	214,568	69,071	86,037	19,000	10,350	399,026
SPLC	27,598	13,772	552,427			593,797
RESIDENTIAL SERVICES			801,500			801,500
TOTAL CHILDREN'S BUREAU	**4,779,953**	**1,977,817**	**19,498,381**	**66,202**	**30,744**	**26,353,097**

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND			38,000			38,000
TOTAL OTHER FINANCING USES	**-**	**-**	**38,000**	**-**	**-**	**38,000**

TOTALS

TOTAL CHILDREN'S BUREAU	**4,779,953**	**1,977,817**	**19,536,381**	**66,202**	**30,744**	**26,391,097**

HUMAN SERVICES

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
ADMINISTRATION						304,895		2,264		307,159
HSDF			360,493							360,493
SINGLE CONTRACT			3,034,953	993,848					125,000	4,153,801
TOTAL HUMAN SERVICES	**-**	**-**	**3,395,446**	**993,848**	**-**	**304,895**	**-**	**2,264**	**125,000**	**4,821,453**

HUMAN SERVICES

DEPARTMENT	PROPERTY TAXES	LICENSES & PERMITS	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CHARGES FOR SERVICES	FINES / FORFEITS	MISC. REVENUES	OTHER SOURCES	TOTAL
ADMINISTRATION						317,692		2,300		319,992
HSDF			360,493							360,493
SINGLE CONTRACT			40,000	993,848					125,000	1,158,848
TOTAL HUMAN SERVICES	**-**	**-**	**400,493**	**993,848**	**-**	**317,692**	**-**	**2,300**	**125,000**	**1,839,333**

HUMAN SERVICES

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
ADMINISTRATION	217,151	93,647	8,044	200	-	319,042
HSDF			1,158,848			1,158,848
SINGLE CONTRACT						-
TOTAL HUMAN SERVICES	**217,151**	**93,647**	**1,166,892**	**200**	**-**	**1,477,890**

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND			1,500			1,500
TOTAL OTHER FINANCING USES	**-**	**-**	**1,500**	**-**	**-**	**1,500**

TOTALS

TOTAL HUMAN SERVICES	**217,151**	**93,647**	**1,168,392**	**200**	**-**	**1,479,390**

HUMAN SERVICES

DEPARTMENT	PERSONNEL SERVICES	FRINGE BENEFITS	OTHER SERVICES	MATERIALS & SUPPLIES	CAPITAL OUTLAY	TOTAL
ADMINISTRATION	215,428	83,208	8,127	209		306,972
HSDF			1,158,848			1,158,848
SINGLE CONTRACT			-			-
TOTAL HUMAN SERVICES	**215,428**	**83,208**	**1,166,975**	**209**	**-**	**1,465,820**

OTHER FINANCING USES

TRANSFER TO S.I.R. FUND			1,000			1,000
TOTAL OTHER FINANCING USES	**-**	**-**	**1,000**	**-**	**-**	**1,000**

TOTALS

TOTAL HUMAN SERVICES	**215,428**	**83,208**	**1,167,975**	**209**	**-**	**1,466,820**

2017

Operating & Capital Budget

Capital Funds

Board of Westmoreland County Commissioners

Department of Financial Administration

Capital Funds

COMMUNITY DEVELOPMENT – This fund accounts for the U.S. Department of Housing & Urban Development (H.U.D.) grant revenues which are used to undertake Community Development activities in participating municipalities in Westmoreland County.

NEIGHBORHOOD STABILIZATION FUND – This fund accounts for federal funds used for acquisition, demolition and new construction.

HOME INVESTMENT FUND – This fund accounts for U.S. Department of H.U.D. grant revenues which are used to promote affordable housing opportunities in participating communities within the County.

GENERAL CAPITAL RESERVE – This fund accounts for miscellaneous capital projects.

COUNTY ELECTION FUND - This fund accounts for the federal money received for the purchase of computerized voting machines and allowable related equipment or supplies. This is for the mandated "Help America Vote Act", better known as HAVA.

2013 BOND CONSTRUCTION FUND – This fund accounts for both the investment of the unused portion of the 2013 bond issue and all capital project expenditures for which the funds were borrowed.

2016 BOND CONSTRUCTION FUND – This fund accounts for both the investment of the unused portion of the 2016 bond issue and all capital project expenditures for which the funds were borrowed.

Consolidated Statement - Capital Funds

2016 Year-End Estimates

CLASSIFICATION	COMMUNITY DEVELOPMENT (401)	NEIGHBORHOOD STABILIZATION (403)	HOME INVESTMENT (404)	GENERAL CAPITAL RESERVE (409)	COUNTY ELECTION FUND (414)	2013 BOND CONSTRUCTION (415)	2016 BOND CONSTRUCTION (416)	YEAR END ESTIMATE 2016
REVENUES								
TAXES								-
LICENSES & PERMITS								-
INTERGOVERNMENTAL REVENUES	3,661,504		1,965,142					5,626,646
CHARGES FOR SERVICES								-
FINES & FORFEITS								-
MISCELLANEOUS REVENUE	108,279		297,470	4,650	11	1,812		412,222
TOTAL REVENUE	**3,769,783**	**-**	**2,262,612**	**4,650**	**11**	**1,812**	**-**	**6,038,868**
EXPENSES								
GENERAL GOVERNMENT - ADMIN.					10,800	14,500	66,513	91,813
GENERAL GOVERNMENT - JUDICIAL						306,405		306,405
PUBLIC SAFETY						255,843	155,000	410,843
PUBLIC WORKS						224,335		224,335
HUMAN SERVICES								-
CULTURE - RECREATION						7,000	85,000	92,000
CONSERVATION & DEVELOPMENT	4,166,268		1,986,228					6,152,496
MISCELLANEOUS EXPENSES								-
TOTAL OPERATING EXPENSES	**4,166,268**	**-**	**1,986,228**	**-**	**10,800**	**808,083**	**306,513**	**7,277,892**
DEBT SERVICE								-
TOTAL EXPENDITURES	**4,166,268**	**-**	**1,986,228**	**-**	**10,800**	**808,083**	**306,513**	**7,277,892**
REVENUES OVER (UNDER) EXPENSES								
REVENUES OVER (UNDER) EXPENSES	**(396,485)**	**-**	**276,384**	**4,650**	**(10,789)**	**(806,271)**	**(306,513)**	**(1,239,024)**
OTHER FINANCING SOURCES (USES)								
SALE OF FIXED ASSETS								-
PROCEEDS OF DEBT							17,518,388	17,518,388
NET TRANSFERS IN (OUT)	49,112		(274,704)	(973,219)				(1,198,811)
GAIN (LOSS) ON SALE OF INVESTMENTS								-
TOTAL OTHER FINANCING SOURCES (USES)	**49,112**	**-**	**(274,704)**	**(973,219)**	**-**	**-**	**17,518,388**	**16,319,577**
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)								
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**(347,373)**	**-**	**1,680**	**(968,569)**	**(10,789)**	**(806,271)**	**17,211,875**	**15,080,553**
BEGINNING FUND BALANCE								
RESTRICTED	2,420,228	5,835	3,307,933	1,587,911	67,832	1,023,537	-	8,413,276
ASSIGNED								-
TOTAL BEGINNING FUND BALANCE	**2,420,228**	**5,835**	**3,307,933**	**1,587,911**	**67,832**	**1,023,537**	**-**	**8,413,276**
ENDING FUND BALANCE								
RESTRICTED	2,072,855	5,835	3,309,613	619,342	57,043	217,266	17,211,875	23,493,829
ASSIGNED								-
TOTAL ENDING FUND BALANCE	**2,072,855**	**5,835**	**3,309,613**	**619,342**	**57,043**	**217,266**	**17,211,875**	**23,493,829**

Consolidated Statement - Capital Funds

2017 Proposed Budget

CLASSIFICATION	COMMUNITY DEVELOPMENT (401)	NEIGHBORHOOD STABILIZATION (403)	HOME INVESTMENT (404)	GENERAL CAPITAL RESERVE (409)	COUNTY ELECTION FUND (414)	2013 BOND CONSTRUCTION (415)	2016 BOND CONSTRUCTION (416)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
REVENUES									
TAXES								-	-
LICENSES & PERMITS								-	-
INTERGOVERNMENTAL REVENUES	3,646,579		875,180		217,244			4,739,003	5,626,646
CHARGES FOR SERVICES								-	-
FINES & FORFEITS								-	-
MISCELLANEOUS REVENUE	107,631		294,170	1,000	10	10	2,000	404,821	412,222
TOTAL REVENUE	**3,754,210**	**-**	**1,169,350**	**1,000**	**217,254**	**10**	**2,000**	**5,143,824**	**6,038,868**
EXPENSES									
GENERAL GOVERNMENT - ADMIN.						26,000	17,000	43,000	91,813
GENERAL GOVERNMENT - JUDICIAL								-	306,405
PUBLIC SAFETY							1,348,000	1,348,000	410,843
PUBLIC WORKS								-	224,335
HUMAN SERVICES								-	-
CULTURE - RECREATION							432,000	432,000	92,000
CONSERVATION & DEVELOPMENT	3,733,020		1,099,107					4,832,127	6,152,496
MISCELLANEOUS EXPENSES								-	-
TOTAL OPERATING EXPENSES	**3,733,020**	**-**	**1,099,107**	**-**	**-**	**26,000**	**1,797,000**	**6,655,127**	**7,277,892**
DEBT SERVICE								-	-
TOTAL EXPENDITURES	**3,733,020**	**-**	**1,099,107**	**-**	**-**	**26,000**	**1,797,000**	**6,655,127**	**7,277,892**
REVENUES OVER (UNDER) EXPENSES									
REVENUES OVER (UNDER) EXPENSES	**21,190**	**-**	**70,243**	**1,000**	**217,254**	**(25,990)**	**(1,795,000)**	**(1,511,303)**	**(1,239,024)**
OTHER FINANCING SOURCES (USES)									
SALE OF FIXED ASSETS								-	-
PROCEEDS OF DEBT								-	17,518,388
NET TRANSFERS IN (OUT)	(22,724)		(105,000)					(127,724)	(1,198,811)
GAIN (LOSS) SALE OF INVESTMENTS								-	-
TOTAL OTHER FINANCING SOURCES (USES)	**(22,724)**	**-**	**(105,000)**	**-**	**-**	**-**	**-**	**(127,724)**	**16,319,577**
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)									
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**(1,534)**	**-**	**(34,757)**	**1,000**	**217,254**	**(25,990)**	**(1,795,000)**	**(1,639,027)**	**15,080,553**
BEGINNING FUND BALANCE									
RESTRICTED	2,072,855	5,835	3,309,613	619,342	57,043	217,266	17,211,875	23,493,829	8,413,276
ASSIGNED	-	-	-	-	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	**2,072,855**	**5,835**	**3,309,613**	**619,342**	**57,043**	**217,266**	**217,266**	**6,281,954**	**8,413,276**
ENDING FUND BALANCE									
RESTRICTED	2,071,321	5,835	3,274,856	620,342	274,297	191,276	15,416,875	21,854,802	23,493,829
ASSIGNED								-	-
TOTAL ENDING FUND BALANCE	**2,071,321**	**5,835**	**3,274,856**	**620,342**	**274,297**	**191,276**	**(1,577,734)**	**4,642,927**	**23,493,829**

2017

Operating & Capital Budget

Debt Service / Sinking Funds

Board of Westmoreland County Commissioners

Department of Financial Administration

Debt Service Funds

DEBT SERVICE FUNDS - Funds that are used to account for the repayment of principal and interest on the County's outstanding general obligation bond issues.

REVENUES

CLASSIFICATION	1993 F/G SINKING FUND (305)	1997 SINKING FUND (307)	1999 C SINKING FUND (308)	1998 GOB SINKING FUND (309)	1999 D SINKING FUND (309)	2013 SINKING FUND (309)	2016 SINKING FUND (309)	YEAR END ESTIMATE 2016
TAXES	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

EXPENSES

GENERAL GOVERNMENT - ADMIN.	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT - JUDICIAL	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-
PUBLIC WORKS	-	-	-	-	-	-	-	-
HUMAN SERVICES	-	-	-	-	-	-	-	-
CULTURE - RECREATION	-	-	-	-	-	-	-	-
CONSERVATION & DEVELOPMENT	-	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSES	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-	-	-	-
DEBT SERVICE	7,090,000	137,150	-	285,000	-	1,852,364		9,364,514
TOTAL EXPENDITURES	**7,090,000**	**137,150**	**-**	**285,000**	**-**	**1,852,364**	**-**	**9,364,514**

REVENUES OVER (UNDER) EXPENSES

CLASSIFICATION	1993 F/G SINKING FUND (305)	1997 SINKING FUND (307)	1999 C SINKING FUND (308)	1998 GOB SINKING FUND (309)	1999 D SINKING FUND (309)	2013 SINKING FUND (309)	2016 SINKING FUND (309)	YEAR END ESTIMATE 2016
REVENUES OVER (UNDER) EXPENSES	(7,090,000)	(137,150)	-	(285,000)	-	(1,852,364)	-	(9,364,514)

OTHER FINANCING SOURCES (USES)

SALE OF FIXED ASSETS	-	-	-	-	-	-	-	-
PROCEEDS OF DEBT	-	-	-	-	-	-	-	-
NET TRANSFERS IN (OUT)	7,090,000	137,150	-	285,000	-	1,852,364		9,364,514
TOTAL OTHER FINANCING SOURCES (USES)	7,090,000	137,150	-	285,000	-	1,852,364	-	9,364,514

REVENUES OVER (UNDER) EXPENSESAND OTHER SOURCES (USES)

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	-	-	-	-	-	-	-	-

FUND BALANCE

TOTAL ASSIGNED BEGINNING FUND BALANCE	-	-	3,873	17,268	-	-	-	21,141
TOTAL ASSIGNED ENDING FUND BALANCE	-	-	3,873	17,268	-	-	-	21,141

REVENUES

CLASSIFICATION	1993 F/G SINKING FUND (305)	1997 SINKING FUND (307)	1999 C SINKING FUND (308)	1998 GOB SINKING FUND (309)	1999 D SINKING FUND (309)	2013 SINKING FUND (309)	2016 SINKING FUND (309)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
TAXES								-	-
LICENSES & PERMITS								-	-
INTERGOVERNMENTAL REVENUES								-	-
CHARGES FOR SERVICES								-	-
FINES & FORFEITS								-	-
MISCELLANEOUS REVENUE								-	-
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

EXPENSES

GENERAL GOVERNMENT - ADMIN.								-	-
GENERAL GOVERNMENT - JUDICIAL								-	-
PUBLIC SAFETY								-	-
PUBLIC WORKS								-	-
HUMAN SERVICES								-	-
CULTURE - RECREATION								-	-
CONSERVATION & DEVELOPMENT								-	-
MISCELLANEOUS EXPENSES								-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-	-	-	-	-
DEBT SERVICE	7,090,000	135,001		455,000		1,855,749	903,713	10,439,463	9,364,514
TOTAL EXPENDITURES	**7,090,000**	**135,001**	**-**	**455,000**	**-**	**1,855,749**	**903,713**	**10,439,463**	**9,364,514**

CLASSIFICATION	1993 F/G SINKING FUND (305)	1997 SINKING FUND (307)	1999 C SINKING FUND (308)	1998 GOB SINKING FUND (309)	1999 D SINKING FUND (309)	2013 SINKING FUND (309)	2016 SINKING FUND (309)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
REVENUES OVER (UNDER) EXPENSES									
REVENUES OVER (UNDER) EXPENSES	(7,090,000)	(135,001)	-	(455,000)	-	(1,855,749)	(903,713)	(10,439,463)	(9,364,514)
OTHER FINANCING SOURCES									
SALE OF FIXED ASSETS								-	-
PROCEEDS OF DEBT								-	-
NET TRANSFERS IN (OUT)	7,090,000	135,001		455,000		1,855,749	903,713	10,439,463	9,364,514
TOTAL OTHER FINANCING SOURCES(USES)	7,090,000	135,001	-	455,000	-	1,855,749	903,713	10,439,463	9,364,514
REVENUES OVER (UNDER) EXPENSESAND OTHER SOURCES (USES)									
REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	-	-	-	-	-	-	-	-	-
FUND BALANCE									
TOTAL ASSIGNED BEGINNING FUND BALANCE	-	-	3,873	17,268	-	-	-	21,141	21,141
TOTAL ASSIGNED ENDING FUND BALANCE	-	-	3,873	17,268	-	-	-	21,141	21,141

YEAR	1993G	1997	1998	1999A	2013 G.O. Portion	2013 IDC Portion	2016 G.O. Portion	2016 IDC Portion	2016 Manor Portion	2016 911 Portion	TOTAL GROSS DEBT SERVICE	Investments	TOTAL GROSS DEBT SERVICE, minus IDC Capitalized Interest minus Investments
2017	$ 7,090,000	$ 135,000	$ 455,000		$ 2,495,408	$ 225,441	$ 257,933	$ 71,024	$ 335,211	$ 310,567	$ 11,375,584	$ (165,000)	**$ 11,210,584**
2018		$ 6,515,000	$ 7,515,000	$ 4,500,000	$ 2,496,660	$ 222,845	$ 292,000	$ 68,910	$ 336,350	$ 310,088	$ 22,256,853	$ (11,015,000)	**$ 11,241,853**
2019	$ 6,315,000	$ 7,315,000	$ 4,500,000		$ 2,696,708	$ 224,890	$ 292,000	$ 68,321	$ 336,250	$ 308,038	$ 22,056,206	$ (10,815,000)	**$ 11,241,206**
2020					$ 10,009,419	$ 225,956	$ 292,000	$ 67,650	$ 336,875	$ 312,038	$ 11,243,938		**$ 11,243,938**
2021					$ 10,010,250	$ 226,537	$ 292,000	$ 66,890	$ 339,675	$ 307,038	$ 11,242,390		**$ 11,242,390**
2022					$ 10,011,500	$ 226,237	$ 292,000	$ 71,051	$ 337,300	$ 308,850	$ 11,246,938		**$ 11,246,938**
2023					$ 10,011,500	$ 225,501	$ 292,000	$ 69,806	$ 339,700	$ 308,450	$ 11,246,957		**$ 11,246,957**
2024					$ 4,184,250	$ 224,212	$ 6,117,000	$ 68,562	$ 336,700	$ 309,400	$ 11,240,123		**$ 11,240,123**
2025						$ 222,349	$ 1,534,000	$ 67,317	$ 338,700	$ 308,400	$ 2,470,766		**$ 2,470,766**
2026								$ 71,072	$ 340,300	$ 312,000	$ 723,372		
2027								$ 69,689	$ 336,500		$ 406,189		
2028								$ 68,056	$ 337,000		$ 405,056		
2029								$ 71,423	$ 337,400		$ 408,823		
2030								$ 69,627	$ 337,465		$ 407,092		
2031								$ 67,831	$ 337,185		$ 405,016		
2032								$ 71,034	$ 336,550		$ 407,584		
2033								$ 68,933	$ 339,050		$ 407,983		
2034								$ 71,831	$ 336,250		$ 408,081		
2035								$ 69,554	$ 338,300		$ 407,854		
2036								$ 67,277	$ 340,050		$ 407,327		
2037									$ 336,500		$ 336,500		
2038									$ 337,800		$ 337,800		
2039									$ 338,800		$ 338,800		
2040									$ 339,500		$ 339,500		
2041									$ 339,900		$ 339,900		
TOTAL	**$ 31,925,000**	**$ 14,396,325**	**$ 13,395,000**	**$ 4,500,000**	**$ 60,466,192**	**$ 2,551,730**	**$ 9,660,933**	**$ 690,604**	**$ 3,377,061**	**$ 3,094,867**	**$ 159,393,932**	**$ (25,295,333)**	**$ 133,279,393**

Legal Debt Margin Information

	2010	2011	2012	2013	2014
Borrowing Base Revenues [1]:					
Two Years Prior	$ 261,860,970	$ 242,858,744	$ 232,833,658	$ 232,906,968	$ 231,122,535
Prior Year	$ 242,858,744	$ 232,833,658	$ 232,906,968	$ 231,122,535	$ 218,016,630
Current Year	$ 232,883,658	$ 232,906,968	$ 231,122,535	$ 218,016,630	$ 240,219,854
Total Borrowing Base Revenues	$ 737,603,372	$ 708,599,370	$ 696,863,161	$ 682,046,133	$ 689,359,019
Average Borrowing Base Revenues	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340
Limit for non-electoral debt					
Average borrowing base revenues	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340
Debt Limit Percent	300%	300%	300%	300%	300%
Debt Limit	$ 737,603,372	$ 708,599,370	$ 696,863,161	$ 682,046,133	$ 689,359,019
Total Amount of Debt Applicable to Debt Limit	$ 132,160,001	$ 123,440,001	$ 114,705,001	$ 114,875,000	$ 103,500,000
Legal Debt Margin	$ 605,443,371	$ 585,159,369	$ 582,158,160	$ 567,171,133	$ 585,859,019
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	17.92%	17.42%	16.46%	16.84%	15.01%
Limit for Net Non-electoral & Lease Rental Debt:					
Average Borrowing Base Revenues	$ 245,867,791	$ 236,199,790	$ 232,287,720	$ 227,348,711	$ 229,786,340
Debt Limit Percent	400%	400%	400%	400%	400%
Debt Limit	$ 983,471,163	$ 944,799,160	$ 929,150,881	$ 909,394,844	$ 919,145,359
Total Amount of Debt Applicable to Debt Limit	$ 132,160,001	$ 123,440,001	$ 114,705,001	$ 114,875,000	$ 103,500,000
Legal Debt Margin	$ 851,311,162	$ 821,359,159	$ 814,445,880	$ 794,519,844	$ 815,645,359
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	13.44%	13.07%	12.35%	12.63%	11.26%

Source: Local Government Unit Debt Act 185 of 1972, as amended. Westmoreland County Comprehensive Annual Financial Report 2015

Source: Local Government Unit Debt Act 185 of 1972, as amended. Westmoreland County Comprehensive Annual Financial Report 2014

(1) Borrowing base revenues represent total revenues of the Governmental fund type plus total revenues (operating and non-operating) for Westmoreland Manor and 911 Surcharge.

2017

Operating & Capital Budget

Proprietary Funds

Board of Westmoreland County Commissioners

Department of Financial Administration

Proprietary Funds

WESTMORELAND MANOR – This fund is used to account for the activities of the County's nursing home, a skilled nursing and intermediate care facility. Westmoreland Manor is a 408-bed facility licensed by the Pennsylvania Department of Health providing nursing and rehabilitative to the elders of Westmoreland County. Additional services provided for the elders include social services, therapeutic recreation services, nutritional counseling, respiratory care and pastoral care. The Manor provides respite and hospice services for those individuals who require them. As a licensed skilled nursing facility, the Manor accepts Medicare and Medicaid as well as the majority of third party insurance plans. The Eagle Tree Apartments, which are 21 independent living units for seniors, are also on the Manor grounds. They offer a secure environment for the seniors as well as assistance with medication management it needed. Cable television, light housekeeping, and one meal per day are also included. The residents can participate in pastoral, medical, and recreational activities offered at the Manor.

SELF INSURED RESERVE – This fund is used to account for the countywide self insured reserve for the County.

2016 Year-End Estimate

REVENUES

CLASSIFICATION	WESTMORELAND MANOR (501)	SELF INSURED RESERVE (550)	YEAR END ESTIMATES 2016
TAXES	-		-
LICENSES & PERMITS	-		-
INTERGOVERNMENTAL REVENUES	-		-
CHARGES FOR SERVICES	43,145,228		43,145,228
FINES & FORFEITS	-		-
MISCELLANEOUS REVENUE	1,994,577	60,970	2,055,547
TOTAL REVENUE	**45,139,805**	**60,970**	**45,200,775**

EXPENSES

GENERAL GOVERNMENT - ADMIN.		560,685	560,685
GENERAL GOVERNMENT - JUDICIAL			-
PUBLIC SAFETY			-
PUBLIC WORKS			-
HUMAN SERVICES	46,626,153		46,626,153
CULTURE - RECREATION			-
CONSERVATION & DEVELOPMENT			-
MISCELLANEOUS EXPENSES			-
TOTAL EXPENDITURES	**46,626,153**	**560,685**	**47,186,838**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**(1,486,348)**	**(499,715)**	**(1,986,063)**

OTHER FINANCING SOURCES

SALE OF FIXED ASSETS			-
PROCEEDS OF DEBT			-
NET TRANSFERS IN (OUT)	(32,000)	510,650	478,650
TOTAL OTHER FINANCING SOURCES (USES)	**(32,000)**	**510,650**	**478,650**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**(1,518,348)**	**10,935**	**(1,507,413)**

FUND BALANCE

TOTAL BEGINNING FUND BALANCE	**3,105,467**	**848,281**	**3,953,748**
TOTAL ENDING FUND BALANCE	**1,587,119**	**859,216**	**2,446,335**

REVENUES

CLASSIFICATION	WESTMORELAND MANOR (501)	SELF INSURED RESERVE (550)	PROPOSED BUDGET 2017
TAXES	-		-
LICENSES & PERMITS	-		-
INTERGOVERNMENTAL REVENUES	-		-
CHARGES FOR SERVICES	47,021,373		47,021,373
FINES & FORFEITS	-		-
MISCELLANEOUS REVENUE	3,541,626	55,005	3,596,631
TOTAL REVENUE	**50,562,999**	**55,005**	**50,618,004**

EXPENSES

GENERAL GOVERNMENT - ADMIN.		796,000	796,000
GENERAL GOVERNMENT - JUDICIAL			-
PUBLIC SAFETY			-
PUBLIC WORKS			-
HUMAN SERVICES	49,694,223		49,694,223
CULTURE - RECREATION			-
CONSERVATION & DEVELOPMENT			-
MISCELLANEOUS EXPENSES			-
TOTAL OPERATING EXPENSES	49,694,223	796,000	50,490,223
DEBT SERVICE			-
TOTAL EXPENDITURES	**49,694,223**	**796,000**	**50,490,223**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**868,776**	**(740,995)**	**127,781**

OTHER FINANCING SOURCES

SALE OF FIXED ASSETS			-
PROCEEDS OF DEBT			-
NET TRANSFERS IN (OUT)	(379,211)	754,249	375,038
TOTAL OTHER FINANCING SOURCES (USES)	**(379,211)**	**754,249**	**375,038**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**489,565**	**13,254**	**502,819**

FUND BALANCE

TOTAL BEGINNING FUND BALANCE	**1,587,119**	**859,216**	**2,446,335**
TOTAL ENDING FUND BALANCE	**2,076,684**	**872,470**	**2,949,154**

2017

Operating & Capital Budget

Fiduciary Funds

Board of Westmoreland County Commissioners

Department of Financial Administration

Fiduciary Funds

EMPLOYEE RETIREMENT TRUST – This fund accounts for the employees' retirement fund. The County's retirement plan was organized on January 1, 1945, and is in compliance with Act 96 of the Pennsylvania Legislature, the "County Pension Law", dated August 31, 1971. The plan is administered by the Westmoreland County Retirement Board, which is comprised of the three member board of County Commissioners, the County Controller and the County Treasurer. The plan requirements may be amended by act of the General Assembly of the Commonwealth of Pennsylvania.

2016 Year-End Estimate

REVENUES

CLASSIFICATION	EMPLOYEE RETIREMENT TRUST (702)	FLEXIBLE SPENDING (704)	YEAR END ESTIMATE 2016
TAXES			-
LICENSES & PERMITS			-
INTERGOVERNMENTAL REVENUES			-
CHARGES FOR SERVICES			-
FINES & FORFEITS			-
MISCELLANEOUS REVENUE	22,588,843		22,588,843
TOTAL REVENUE	**22,588,843**	**-**	**22,588,843**

EXPENSES

GENERAL GOVERNMENT - ADMIN.			-
GENERAL GOVERNMENT - JUDICIAL			-
PUBLIC SAFETY			-
PUBLIC WORKS			-
HUMAN SERVICES			-
CULTURE - RECREATION			-
CONSERVATION & DEVELOPMENT			-
MISCELLANEOUS EXPENSES	30,439,279		30,439,279
TOTAL OPERATING EXPENSES	30,439,279	-	30,439,279
DEBT SERVICE			-
TOTAL EXPENDITURES	**30,439,279**	**-**	**30,439,279**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**(7,850,436)**	**-**	**(7,850,436)**

OTHER FINANCING SOURCES (USES)

OTHER FINANCING SOURCES (USES):			
SALE OF FIXED ASSETS			-
PROCEEDS OF DEBT			-
NET TRANSFERS IN (OUT)			-
GAIN (LOSS) ON SALE OF INVESTMENTS	10,000,000		10,000,000
TOTAL OTHER FINANCING SOURCES (USES)	**10,000,000**	**-**	**10,000,000**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**2,149,564**	**-**	**2,149,564**

FUND BALANCE

TOTAL BEGINNING FUND BALANCE	**422,033,548**	**4,051**	**422,037,599**
TOTAL ENDING FUND BALANCE	**424,183,112**	**4,051**	**424,187,163**

REVENUES

CLASSIFICATION	EMPLOYEE RETIREMENT TRUST (702)	FLEXIBLE SPENDING (704)	PROPOSED BUDGET 2017	YEAR END ESTIMATE 2016
TAXES			-	-
LICENSES & PERMITS			-	-
INTERGOVERNMENTAL REVENUES			-	-
CHARGES FOR SERVICES			-	-
FINES & FORFEITS			-	-
MISCELLANEOUS REVENUE	25,030,000		25,030,000	22,588,843
TOTAL REVENUE	25,030,000	-	25,030,000	22,588,843

EXPENSES

GENERAL GOVERNMENT - ADMIN.			-	-
GENERAL GOVERNMENT - JUDICIAL			-	-
PUBLIC SAFETY			-	-
PUBLIC WORKS			-	-
HUMAN SERVICES			-	-
CULTURE - RECREATION			-	-
CONSERVATION & DEVELOPMENT			-	-
MISCELLANEOUS EXPENSES	31,826,850		31,826,850	30,439,279
DEBT SERVICE			-	-
TOTAL EXPENDITURES	**31,826,850**	**-**	**31,826,850**	**30,439,279**

REVENUES OVER (UNDER) EXPENSES

REVENUES OVER (UNDER) EXPENSES	**(6,796,850)**	**-**	**(6,796,850)**	**(7,850,436)**

OTHER FINANCING SOURCES (USES)

SALE OF FIXED ASSETS			-	-
PROCEEDS OF DEBT			-	-
NET TRANSFERS IN (OUT)			-	-
GAIN (LOSS) ON SALE OF INVESTMENTS	10,000,000		10,000,000	10,000,000
TOTAL OTHER FINANCING SOURCES (USES)	**10,000,000**	**-**	**10,000,000**	**10,000,000**

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES

REVENUES OVER (UNDER) EXPENSES AND OTHER SOURCES (USES)	**3,203,150**	**-**	**3,203,150**	**2,149,564**

FUND BALANCE

TOTAL BEGINNING FUND BALANCE	**409,492,109**	**4,051**	**409,496,160**	**422,037,599**
TOTAL ENDING FUND BALANCE	**412,695,259**	**4,051**	**412,699,310**	**424,187,163**

VIETNAM VETERANS WESTMORELAND COUNTY MEMORIAL
*ROBERT J ACALOTTO
RONALD E ALIMCIC
WILLIAM E ANDERSON JR
JOHN ANTONACE JR
DAVID R BALZARINI
KENNETH R BARKLEY
ROBERT R BEANNER
DONALD C BENNETT JR
JOHN M BEYRAND
*BARRY A BIDWELL
FRANCIS J BIRCHAK
JOSEPH L BRIDGE
HARMON C BURD
CHARLES K BURKART JR
MICHAEL J CHARLEY
LOUIS J CLEVER
JAMES F COLLINS
JOHN J COLLINS
EDWARD J COX
RICHARD I CULLEN
KENNETH J DELL
TIMOTHY M DICK
LAWRENCE G DONALDSON
CHARLES S DUDDY
WILBUR T DUNLAP
DALE L EISAMAN
BLAINE W ENOS JR
JAY L EVERETT
RAYMOND C FELD
JOHN M GALATA
WILLIAM H GAMBLE
GEORGE R GARRIS
LAWRENCE GEIGER
CLIFFORD M GIBSON
TIMOTHY W GILKEY
EDWARD J GINTER
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WAYNE S GREER
DAVID S HACKETT
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JOSEPH E HETZER JR
FRED D HIGHBERGER JR
LESLIE I HILDENBRAND
HOWARD S HILL
FRANK R HITESHUE
LARRY L HOWMAN
MICHAEL S HRUTKAY
JULIUS B HUGHES
DENNIS D KAISER
JOSEPH F KARDOS
THOMAS B KEMERER
SZOLTON S KLEIN
WILLIAM J KOLENC
GEORGE M LABANISH
THOMAS W LAUGHLIN
ROBERT A LHOTA
GEORGE A LINK
EARL W LONG
RICHARD L MARTIN
JAMES P MCCLELLAND
GLENN L MCDANISTER
GEORGE R MILIKA
JAMES H MOORE
JAMES H MURRISON
ROBERT NOOLSKI
BRUCE J NICHOLS
FRANK C OLIVER II
JOHN P ONDERKO
LARRY D PALMER
ANTHONY R PATRICCA
JOSEPH A PETRASCH
PIETRO PICONI
VINCENT PISCAR JR
JAMES W POWERS JR
ROBERT M PRIVIECH
JOSEPH E ROBLE
CARLE RYDER
PAUL E SHOGAN
DELBERT L SINCLER JR
CONRAD A SOWA
JOHN M SPIELMAN
JOHN S STAFF
DONALD E STAHL
ROBERT E STAUFFER
DENNIS S VAN DYKE JR
ROBERT L WALKER JR
TERRY L WELLER
EDWARD E WHALEN
RALPH D WHEELER II
WILLIAM J WHITE
WILLIAM C WILKINS
LESTER R WRIGHT
HARRY P YINGLING
LARRY E YODER
**ROBERT M YOUNG
QUENTIN D ZAMBANO
*POW/MIA
**RETURNED
VIETNAM VETERANS
WESTMORELAND CO
USA
USMC
USAF
USN

2017

Operating & Capital Budget

Basis of Budgeting

Board of Westmoreland County Commissioners

Department of Financial Administration

The County's budget is proposed and adopted on a modified accrual basis of accounting, which is the same basis of accounting utilized for the audited financial statements and actuals in the Comprehensive Annual Financial Report (CAFR) that is prepared and presented by the Controller's department. The budget process makes use of many estimates and assumptions. Budgetary trends such as the cost of health insurance, retirement, intergovernmental revenues, and the cost of various to name a few can have a grand or minimal impact on adopted budget amounts. The Department of Financial Administration monitors the economic climate, the state and federal legislative agendas, and other current events that necessitate budgetary adjustments.

The County follows the budget procedures required by Public Law within the County Code. The determination of major funds is based on minimum criteria as set forth in GASB Statement No. 34. The County's major funds are: Governmental Fund types, Proprietary Fund types, and Other Fund types.

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting . Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considered revenues, except taxes, to be available if they are collected within 180 days of the end of the current fiscal period. Property taxes are deemed available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Licenses, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County. [1] Included in Governmental Funds are the General Fund, Behavioral Health/Developmental Services Fund, Area Agency on Aging Fund, and Children's Bureau Fund, which are all considered major funds. All others are considered non-major funds. The CAFR also includes other component units such as the Westmoreland County Community College and Westmoreland County Airport Authority in their non-major governmental funds.

Proprietary Funds

The County's enterprise funds are propriety funds. Propriety funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. Propriety fund operating revenues, and expenses such as charges for services, and costs associated with operating the business type activities; result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues and expenses, such as subsidies, investments earnings, and interest expense result from non-exchange transactions or ancillary activities. [1] Included in Proprietary Funds are Westmoreland Manor and the Self Insured Reserve

Other fund types include Retirement Trust Fund and Agency Funds. The audited financial statements also include the Industrial Development Corporation in their proprietary funds.

1. County of Westmoreland 2014 Annual Financial Report

Westmoreland County budgets are prepared on a calendar year basis. The budget process for the next year begins on January 1. Throughout the year, budget amendments are done to adjust for either additional revenues and/or expenses. The County Code establishes the objective of expenditures level as the legal level of control. County budget policy permits the amendment of the department budget within major objects to be done administratively without Commissioner approval. Amendments which increase the major object budget of departments, must be approved at a public meeting. Department heads and elected officials are expected to monitor their budgets and keep them in line with their strategic goals, keeping controllable expenses and revenues in line. Items that were not budgeted for or that exceed 5% of the cost center/departmental budget must be approved by the commissioners at a public meeting.

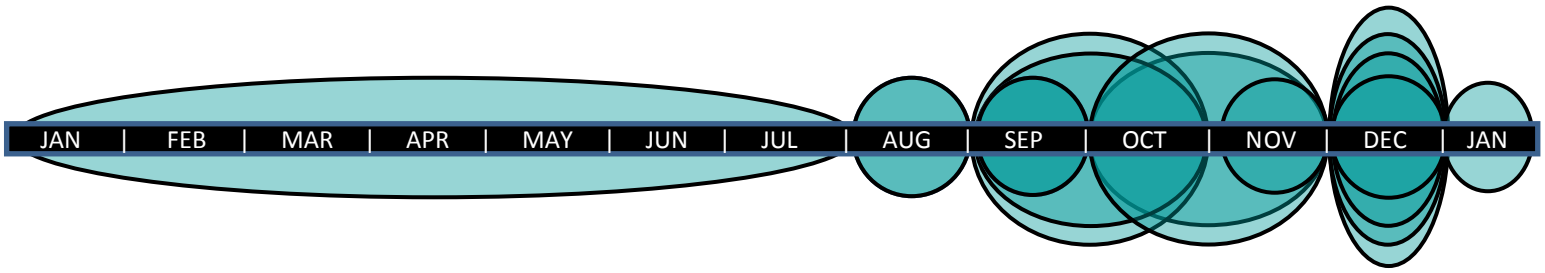
Preparing the budget system and spreadsheets typically begins in the Summer. In September, budget guidelines and instructions are sent out to departments for completion of their year end estimates and next year's requests. Once submitted, financial administration conducts budget review meetings with the departments to generate the proposed GAAP (Generally Accepted Accounting Principals) based budget. Trend analysis is used to obtain year end estimates and proposed/adopted amounts for both revenues and expenditures. Trend analysis projects what future budgets *might* look like based on current appropriation and revenue trends and anticipated economic growth or changes. Since this analysis contains many assumptions, even a minor change in any of the assumptions can make a significant difference. Financial Administration continues to proactively work with departments and elected officials to implement strategies to improve the County's financial condition including limiting expenditures, comparing and updating fees for services, and seeking out potential revenue opportunities.

The budget is proposed at the November public meeting and placed on display for a minimum of twenty days prior to adoption. The proposed budget, as amended, which includes all governmental funds of the primary government, is adopted no later than December 31 for the following year at a public meeting. During this display period, the Board of Commissioners, along with Financial Administration, meet and make adjustments prior to the scheduled adoption at a December public meeting. Appropriations lapse at year-end. Encumbered balances are re-appropriated in the ensuing year. Subsequent to publication of public notice, any proposed revisions to the budget that increase estimated expenditures in the proposed budget by more than 10% in aggregate and more than 25% in any function over the proposed budget made available for public inspection must be made available again for public inspection before adoption. Once adopted, the approval of the County Commissioners is required to amend the total appropriation.

By law, the County must adopt a balanced budget. The 2017 proposed budget does not balance expenditures with revenues. In fact, expenditures exceed revenues by over $18.4 million. The operating imbalance is balanced with the county's reserves, which is called the *fund balance*. (See the following section titled *Fund Balance* beginning on page 132).

In an election year, the newly elected Board of Commissioners have the option to reopen the budget.

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN
Budget documentation prepared for 2017													
Budget documentation distributed													
Budget documentation due to fiscal													
Budget hearings scheduled and executed													
Fiscal reviews budget documentation													
Capital requests are compiled for Commissioners													
Fiscal hearing with the Board of Commissioners													
Proposed Budget													
Commissioners approve proposed budget during public meeting													
Final changes / adjustments made during public display period													
Commissioners approve an adopted budget during public meeting													
(Election Years - Opportunity to Re -Open Budget)													
Financial Year appropriations distributed to Department Heads													



Funds are structured as follows:

General Fund (101)— This fund is the main fund of the County and is the support arm of other County funds. This fund accounts for all the general activities of the County including administration, judicial, parks, public works, public safety and conservation/development.

Special Revenue—General—Includes the following Funds:

Liquid Fuels Fund (201)— This fund is used to account for the state liquid fuels tax grant that must be used to finance the improvement of county roads and bridges.

Domestic Relations (205) – This fund is used to account for federal Title IV-D monies and child support functions.

Hazmat (208) – This fund is used to account for fees received by owners of businesses that handle hazardous materials. This fund is responsible for providing assistance related to any hazardous spills or leaks that may cause risks to the public.

Offender Supervision (209)– This fund is used to account for payments received from any offender on probation, parole, (ARD) Accelerated Rehabilitative Disposition or intermediate punishment and are transferred to General Fund to help offset Adult Probation expenditures.

Records Improvement Fund (210) – This fund is used to account for fees collected on mortgages by the Recorder of Deeds. Two thirds of the collections are placed in the Recorder of Deeds fund and one third in the countywide fund. The countywide fund may only be used to improve public access to records.

Prothonotary Automation Fund (211) – This fund is used to account for fees collected by the Prothonotary and must be used to improve technology within that office.

Hotel Tax Fund (213) – This fund is used to account for taxes paid by hotels and motels to the County Treasurer for the benefit of tourism in Westmoreland County.

Prison Canteen Fund (215) – This fund is used to account for revenue from inmate purchases through the prison commissary. Funds collected are to be used for inmate welfare.

Recorder of Deeds Improvement Fund (216) – This fund is used to account for two-thirds of the fee collected on mortgages and is to be used to improve technology within the Recorder of Deeds office.

Clerk of Courts Computer Surcharge Fund (217) – This fund is used to account for fees collected by the Clerk of Courts to improve technology within the office.

Booking Center Fund (218) – This fund is used collect fees assessed on anyone convicted of a criminal offense. The fees collected are used to maintain Booking Centers within Westmoreland County.

Register of Wills Automation Fund (219) - This fund is used to account for fees collected by the Register of Wills and must be used to improve technology within that office.

Act 13 (220) – This fund is used to account the Marcellus Shale Impact fee.

911 Surcharge (221) – This fund is used to account for the surcharge fee collected on LAN and wireless lines to be used for public safety.

Special Revenue Funds—Human Services—

Behavioral Health & Developmental Services (202)– This fund is used to account for assigned funds to be used solely for behavioral health and developmental service costs. The Westmoreland County Behavioral Health and Developmental Services department have oversight responsibility for over $100 million in funding for Westmoreland County citizens who are in need of mental health, intellectual disability and early intervention services. The mission is to provide the opportunity for each individual to choose appropriate services and supports which promotes hope, growth, recovery, quality of life and inclusion in his/her community.

Area Agency on Aging (203)– This fund is used to account for activities of the County's senior citizen population. The mission statement of the Westmoreland County Area Agency on Aging is "We hereby adopt the mission to be responsible, to the maximum degree of our resources, to assist and enable older and disabled persons to live their lives as independently as their circumstances will allow and in the best possible and desired manner".

Children's Bureau (204)– This fund is used to account for activities of programs and services to abused and neglected youth. The Westmoreland County Children's Bureau (WCCB) provides for the safety and welfare of children and serves to strengthen and preserve the family unit to ensure that children have a safe and permanent home in which to grow. The Children's Bureau maintains close partnerships with private social service agencies, school districts, drug and alcohol programs, behavioral health and developmental services programs and law enforcement agencies to provide a wide variety of services in an effort to achieve its mission.

Human Services (207) – This fund is used to account for all pass through monies from the State and Federal governments to Human Service agencies such as Homeless Assistance, Community Action, Human Service Development Fund and to provide information and referral services to the citizens of Westmoreland County.

Health Choices (505) - This fund is used to account for the risk sharing agreement with the Department of Public Welfare to assure certain behavioral health risk pursuant to the Health Choices Behavioral Services Program, that is financed and operated in a manner similar to private business enterprises

Capital Funds—

Community Development (401)– This fund accounts for the U.S. Department of Housing & Urban Development (H.U.D.) grant revenues which are used to undertake Community Development activities in participating municipalities in Westmoreland County.

UDAG Repayment Fund (402) – This fund accounts for the Urban Development Action Grant loan repayment proceeds, which are used for further Economic Development opportunities within the County.

Neighborhood Stabilization Fund (403)– This fund accounts for federal funds used for acquisition, demolition and new construction.

Home Investment Fund (404) - This fund accounts for U.S. Department of H.U.D. grant revenues which are used to promote affordable housing opportunities in participating communities within the County.

Capital Funds (continued)—

General Capital Reserve (409) - This fund accounts for miscellaneous capital projects.

County Election Fund/HAVA (414) —This fund accounts for the federal money received for the purchase of computerized voting machines and allowable related equipment or supplies. This is for the mandated "Help America Vote Act", better known as HAVA.

2013 Construction Bond Fund (415) – This fund accounts for both the investment of the unused portion of the 2013 bond issue and all capital project

2016 Construction Bond Fund (416) – This fund accounts for both the investment of the portion of the 2016 bond issue and all capital projects

Debt Services/Sinking Funds— Funds that are used to account for the repayment of principal and interest on the County's outstanding general obligation bond issues.

1993 F/G Sinking Fund (305)

1997 Sinking Fund (307)

1999C Sinking Fund (308)

1998 GOB Sinking Fund (309)

2013 Sinking Fund (309)

2016 Sinking Fund (309)

Proprietary Funds—

Westmoreland Manor (501) – This fund is used to account for the activities of the County's nursing home, a skilled nursing and intermediate care facility. Westmoreland Manor is a 408-bed facility licensed by the Pennsylvania Department of Health providing nursing and rehabilitative to the elders of Westmoreland County. Additional services provided for the elders include social services, therapeutic recreation services, nutritional counseling, respiratory care and pastoral care. The Manor provides respite and hospice services for those individuals who require them. As a licensed skilled nursing facility, the Manor accepts Medicare and Medicaid as well as the majority of third party insurance plans.

Self Insured Reserve (550) – This fund is used to account for the countywide self insured reserve for the County.

Fiduciary Funds—

Employee Retirement Trust Fund (702) – This fund accounts for the employees' retirement fund. The County's retirement plan was organized on January 1, 1945, and is in compliance with Act 96 of the Pennsylvania Legislature, the "County Pension Law", dated August 31, 1971. The plan is administered by the Westmoreland County Retirement Board, which is comprised of the three member board of County Commissioners, the County Controller and the County Treasurer. The plan requirements may be amended by act of the General Assembly of the Commonwealth of Pennsylvania.

2017

Operating & Capital Budget

Fund Balance

Board of Westmoreland County Commissioners

Department of Financial Administration

Governmental Accounting Standards Board (GASB) no. 54 establishes accounting and standards for all governments that report governmental funds. The GASB 54 requirements were made effective for financial statements for periods beginning after June 15, 2010. The clarifications of the governmental fund type definitions were established to reduce uncertainty about which resources can or should be reported in the respective fund types. Fund classification are defined as follows:

- ***Nonspendable fund balance***—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)

- ***Restricted fund balance***—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation

- ***Committed fund balance***—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint

- ***Assigned fund balance***—amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority

- ***Unassigned fund balance***—amounts that are available for any purpose; these amounts are reported only in the general fund.

1. GASB Fact Sheet about Fund Balance Reporting and Governmental Fund Type Definitions

In the public sector, governmental accounting and financial reporting uses the Fund Accounting System. A ***fund*** is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balance, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [1]

Financial activities for the County fall into three broad categories of funds:

- ***Governmental Funds***—Used to account for activities primarily supported by taxes, grants, and similar revenue sources (e.g. General Fund, Special Revenue Funds, Capital Project Funds, Debt Service)
- ***Proprietary Funds***—Used to account for activities that receive significant support from fees and charges (e.g. Westmoreland Manor, Health Choices)
- ***Fiduciary Funds***—Used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs [2] (e.g. Employee Retirement Trust)

Within these three broad categories are further defined fund types. Governmental Funds can be classified into five fund types:

- ***General Fund***—Main operating fund used to account for and report all financial resources not accounted for and reported in another fund. This is the support arm of the county and where all of the county's tax revenue is received
- ***Special Revenue Funds***—Used to account for and report the proceeds of specific revenue resources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects
- ***Capital Projects Funds***—used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
- ***Debt Service Funds***—Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest
- ***Permanent Funds***— used to account for and report resources that are restricted to the extent the only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government and its citizenry. [2]

1. National Council of Governmental Accounting (NCGA) Statement 1, *Governmental Accounting and Financial Reporting Principals,* Principle 2.
2. *Governmental Accounting, Auditing, and Financial Reporting (GAAFR)*, Chapter 4: Funds, Fund Types, and Interfund Activity

The General Fund Balance is a key element of measuring the financial stability of the County. Amounts classified as unassigned fund balance is an important measure of economic stability. It's imperative that the County maintain sufficient levels of the unassigned fund balance to ensure against unforeseen events or emergencies that would adversely affect the financial condition of the County and jeopardize the continuation of County services. In addition, the available fund balance impacts the County's bond rating, which is currently a strong rating of AA - (S&P). Below is a 5-year look at the general fund balance by classification:

	2012	2013	2014	2015	2016 Y.E.E.
Non-Spendable	817,521	677,593	1,077,257	849,899	849,899
Restricted	25,553,627	24,897,929	22,386,762	22,915,390	22,915,390
Committed	147,518	240,879	358,102	848,281	848,281
Assigned	938,926	4,186,967	9,239,763	3,567,079	3,567,079
Unassigned	38,172,406	29,774,665	21,960,984	28,286,729	23,306,296
Total	**$65,629,998**	**$59,778,033**	**$55,023,868**	**$56,467,378**	**$51,486,945**

It is essential that the County maintains adequate levels of unrestricted budgetary fund balance (defined as the total of *committed*, *assigned*, and *unassigned* fund balances) in case of an emergency, natural disaster, or other unforeseen occurrences.

The Government Finance Officers Association (GFOA) recommends, at a minimum, that an unrestricted budgetary fund balance in the general fund be maintained of no less than two months (or two-twelfths) of regular general fund operating expenditures.

If the unrestricted fund balance falls below the recommended threshold of the subsequent year's budgeted expenditures, the Board of Commissioners will establish a plan to restore the fund balance to appropriate levels.

The County will strive to maintain adequate prescribed levels of an unrestricted fund balance in the General Fund to mitigate current and/or future risks.

THE PALACE

2017

Operating & Capital Budget

Financial Policies & Procedures

Board of Westmoreland County Commissioners

Department of Financial Administration

2017

Operating & Capital Budget

Financial Policies & Procedures

- Strategic Planning & Goal Outline
- Performance Measurement
- Revenue Policy
- Expenditure Policy
- Public Meeting Policy
- Investment Policy
- Cash Management Policy
- Capital Asset Policy
- Risk Management Policy
- Code of Conduct Acknowledgment

Other Westmoreland County Financial Related Policies Enacted (available upon request)

- Purchasing Manual Policy
- Purchasing Card (P-Card) Policy
- The County Code, Pennsylvania General Assembly

Westmoreland County

Strategic Planning & Goals Outline

Westmoreland County thrives to achieve our accomplishments through the proper channels of a 5-step program. Vision, Research, Development, Performance and Success provide the insight to outline our common goals. Each department in the County is strongly encouraged by the Board of Commissioners to retain an active 1-5 year strategic plan to best prepare for any foreseen directives in the near future.

Vision

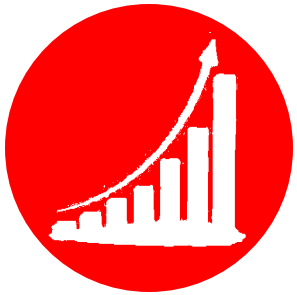
Brainstorm shared values within the County to best reflect the direction of the Board of Commissioners and the common good for the taxpayers interest. With strong fundamental ideas, the goals of the County can be properly evaluated.

Research

Defining and understanding what scenarios have the most potential of success and sustainability is key for an effective goal. Investigate methodology which bring the most effectiveness with the least amount of resources.

Development

Hammering out an effective course of action and implementing proper policy to obtain the proper course of action. With a sound developed plan, success is just a step away.



Performance

Certain milestones should be established to properly record and respond to the developed action to ensure the highest rate of success. Quarterly to annual milestones tend to reflect the most successful methods.

Success

By ensuring that the County is monitored by this successful patterns, it ensures the survivability of innovation, creativity, morale and most importantly the incentive to better the County as a whole.

Vision

By identifying potential issues that effects a department or countywide function gives the County the ability to properly handle issues before they become an emergency. With the taxpayer in mind, the Board of Commissioners face decisions of budget issues, funding sources, departmental efficiencies, intergovernmental transfers and several other potential concerns they may be faced with. With the proper conception of goals, a fair timetable and understanding obstacles that may occur, the likelihood of overcoming challenges is increased.

Methods of Action

- Brainstorm – Write down relevant ideas to formulate what exactly is needed to best supply the overall result for your departments, taxpayers, entities, and county as a whole.
- Discuss – Simple discussions with co-workers, and/or other professionals can go a long way. By showing creative interest in methodology, ideas can be pondered that may have never been conceived before. Innovation is vital for the evolution of an ever changing and ever challenging position.
- Diagram – Sometimes by visually elaborating collected ideas, it can highlight processes that will exhume an excessive amount of resources. Creative innovation in document processing philosophies is a simple and non-time consuming methodology to eliminate overzealous concepts.

Research

After laying out a well thought out plan, researching all proposed options empowers the County to select the most efficient option available. Everything from time studies, supply manufacturing, shipping, timeframes, public perception, media attention, elections and several other aspects are considered while formulating a strong plan of execution, but most importantly, serving the count taxpayers as efficiently and effectively as possible.

Methods of Action

- Interdepartmental – Many times in government there is a communication disconnect between departments. Often times, a simply questioning what another department does in certain circumstances and working towards a common goal can be the answer.
- The Internet – Known as being one of the most powerful research tools, it truly gives an unlimited source of trial and error resources, articles and examples how to better serve the public industry.
- Private Industry – Often time in the public sector there are many correlations between the public and private sectors. As the public sector focuses on taxpayer protection and private industry focuses on profits / board protection, they often times have the similarities of searching for newer and cheaper efficiencies.
- Data Collection – Collection of information is imperative for success. All good research comes with more data than necessary. Evaluation of all data to determine which methodologies are useful and which ideas are to difficult is the narrative to use to eliminate over complex ideas. Not all policies and procedures pass through research, because some ideas are just too costly to properly implement.

Development

Once research has properly highlighted the most responsible scenario, it is the duty of department heads and other members of management to implement a plan into action. Development can be viewed as the trial and error phase, however, when properly monitored and thought out, the development phase is typically when seeing the benefits comes into play.

Methods of Action

- Effectiveness – How can a policy change a department? Should business hours be expanded to better serve the public? Do you have satellite offices? What do fines and forfeits funds go towards? Are fines, fees, and forfeit amounts set at an acceptable level? Creating the target audience in which you intend to impact is crucial to identify before implementing a plan. It too, warrants the highest effectiveness once you know whom you are trying to affect.
- Resources – All projects, plans, policies and procedures involve some level of resources. Evaluating what may be necessary and available only further assists the development of a functional entity.
- Funds – Funding sources can vary dramatically from project to project, but it is most important to remember that innovation comes at a cost. Not all policies can be answered with little to no funds so this is why the previous steps are important to handle before addressing the development of funds. Grants, intergovernmental sources, donations, charities, loans, taxes, fees, fines are all sources of funds. Often times with funds there are limitations or restrictions on how they can be used so it is best to evaluate all potential costs before commencing a project.

Performance

Performance is crucial for long-lasting policy making and evaluations. Establishing fair and realistic performance measurement will enable the entity to determine the level of success and overall outcome of what's being measured. Depending on the scenario, setting the evaluations for monthly, quarterly, biannually or annually are the most typical forms of observation. Establishing check points and measurable guidelines permits the department, entity, or employee to guarantee that the proper checks and balances are working as researched and planned.

Methods of Action

- Milestones – Certain steps should be outlined to show if an idea is successfully since inception. Not all decisions, regulations, performance goals and processes will be measurable. By determining measurable milestones and setting up reasonable timeframes, goals are kept in line and success can be proven. Early on is best to set monthly or quarterly evaluations, as annual and biannual milestones can serve as a better support for successful ideas. Principles to manage and measure performance goals should be put into place.
- Reporting – Often times with governmental accounting, reporting is an absolute must. Quarterly submissions and documentation with a side of auditing, serve as a gold standard for governmental processes. Mostly developed to minimize the risk of the grantor, reporting is the way to show funds or resources are not being misused or neglected into senseless spending trends. Reporting is more than presenting measures; when communicating performance data, governmental agencies must consider the need of the audiences specific to each and provide information that is accessible, reliable, and unbiased. [1.]
- Perception – Although not thought to be a very common analyzation for development, in the public eye, they demand results. Unlike the private industry, public agencies report upon request and are heavily scrutinized by local media outlets. All public decisions must show how decisions have led to the most relied on resolutions and effectiveness.

1. GFOA Best Practices: Performance Management

Success

The last step is to reap the benefits of all of the work set into place. At this step, the point is proven that with a vision, research, development and performance, a successful outcome can be achieved. Change may be only a step away, and with government constantly evolving to new policies, it is inevitable for the other gears to move along too. Success may not always be measurable, but over time, the benefits of successes can multiply and help improve efficiencies.

Methods of Action

- Completion – Similar to a milestone, establishing a point of success is important for a team to know they have met the expectation of goals. Without an end timeframe it is easy to forget what the work went towards or will often times fall on the wayside before being picked up again.
- Review – Not all projects are a success. With this in mind you can always find a way to tweak a process to make it more efficient. This is the time to evaluate the process, learn from mistakes and enhance the process for the next time in use.
- Instruction – Once a successful policy has been set in place, ensuring that others have the ability to learn and expand from the success is beneficial for future employees and divisions as well.

The Government Finance Officers Association (GFOA) recommends that program and service performance measures be developed and used as an important component of long term strategic planning and decision making which should be linked to governmental budgeting. Performance measures should:

• be based on program goals and objectives that tie to a statement of program mission or purpose;

• measure program outcomes;

• provide for resource allocation comparisons over time;

• measure efficiency and effectiveness for continuous improvement;

• be verifiable, understandable, and timely;

• be consistent throughout the strategic plan, budget, accounting and reporting systems and to the extent practical, be consistent over time;

• be reported internally and externally;

• be monitored and used in managerial decision-making processes;

• be limited to a number and degree of complexity that can provide an efficient and meaningful way to assess the effectiveness and efficiency of key programs; and

• be designed in such a way to motivate staff at all levels to contribute toward organizational improvement.

Over time, performance measures should be used to report on the outputs and outcomes of each program and should be related to the mission, goals and objectives of each department. [1]

Performance measurement is the recurrent collection of specific, measurable information concerning the results of County services. It includes the measurement of how well the county and county department are doing, and focuses on the impact on the county and its taxpayers. Together with strategic planning, benchmarking and continuous improvement, performance measurement, results can be managed, monitored, and services improved where necessary. Some examples of information gathered are recidivism for both offenders in the Adult Probation system and participants in the county's Drug Court, the number of prisoners in the system and their per diem, the census at the Westmoreland Manor, the county's nursing home, and the number of overdoses within the county annually. Fiscally, quarterly reports are done for an estimate of where revenues, expenses, and fund balance stand. The Comprehensive Annual Financial Report (CAFR) that is produced by the Controller's office gives an audited measure of the county's debt service, fund balance, and financial condition. The Department of Financial Administration is also in the process of implementing performance measurements into the annual budget process to report to the Board of Commissioners and taxpayers.

The most significant reason for performance measurement is that taxpayers of Westmoreland County are expecting more responsive and efficient governmental services. With revenue growth being limited, the county faces the challenge of maintaining and improving services while controlling expenditures. Balancing these realities has been, and will continue to a significant challenge.

GFOA Best Practices: Performance Management: Using Performance Measurement for Decision Making

Revenue Policies

The County must be sensitive to the balance between the need for services and the County's ability to raise taxes, charges and fees to support those services.

Tax Revenues

The County General Fund relies on property tax as one of the main sources of revenues to fund services and programs.

No tax shall be levied on personal property taxable for county purposes where the rate of taxation thereon is fixed by law other than at the rate so fixed. The county commissioners shall fix, by resolution, the rate of taxation for each year. No tax for general county purposes in counties of the third, fourth, fifth, sixth, seventh and eighth classes, exclusive of the requirements for the payment of rentals to any municipal authority, shall in any one year exceed the rate of twenty-five mills on every dollar of the adjusted valuation, unless the county commissioners by majority action shall, upon due cause shown by resolution, petition the court of common pleas, in which case the court may order a rate of not more than five mills additional to be levied: Provided, however, That the rate of taxation for payment of interest and principal on any indebtedness incurred pursuant to the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act," or any prior or subsequent act governing the incurrence of indebtedness of the county shall be unlimited. Tax for payment of rentals to any municipal authority shall not exceed the rate of ten mills on every dollar of the adjusted valuation and shall be in addition to the twenty-five mill limitation for general county purposes. In fixing the rate of taxation, the county commissioners, if the rate is fixed in mills, shall also include in the resolution a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.[1.]

It is the position of the County to promote increased taxable valuation through economic growth. Increase in taxation may only be gained through the following methods:

- Increased valuation due to new construction
- Emergency levy
- Levies for bonded indebtness
- Mandated millage increase through voters or courts

1. Commonwealth of Pennsylvania: The County Code. Section 1770, Tax Levies

Revenue Policies

Licenses & Permits

Defined as revenues generated for the issuance of licenses, registration fees and permits.

Intergovernmental Revenues

The County will seek out , apply for, and effectively administer federal, state, and local grants that are in accordance with the Board of Commissioners' priorities and policy objectives and provide a positive benefit to the County. Prior to acceptance of grant funding at a Public Meeting, a positive evaluation of the grant must determine the following:

- The grant purpose is compatible with County program objectives
- The benefits provided by the grant exceed the cost of administering the grant
- The grant does not obligate the County to long-term tax funded expenditures after the completion of the grant period. All such services, programs, and/or positions funded by the grant shall cease at the end of the grant period unless continuance is approved by the Board of Commissioners

Charges For Services

The Board of Commissioners will set all fees, rates and charges for services which are County controlled and independent of any statutory controls.

Fines & Forfeitures

Refers to the proceeds of all civil penalties, civil forfeitures, and civil fines collected. Fine or penalty amounts are by statue. Most fine revenue is derived through Justice Court proceedings, in which a fine or penalty is imposed or a performance deposit was forfeited.

Miscellaneous Revenues

Consists of revenues that could not be classified elsewhere. Included in miscellaneous revenue is interest income from the investment of County cash. Other miscellaneous revenues will be used at Commissioner discretion or as mandated by statute.

Expenditure Policies

Capital Expenditures

Each year, the annual budget will establish all capital items identified in the Capital Improvement Plan (CIP) for completing the first year of the five-year program where funding is available. The County will maintain all assets at a level adequate to protect the County's capital investment. If funding for the operation of a capital improvement project is not available, the project should not be funded until a verifiable funding source for the operations can be determined. The CIP will be modified based on the changes in the project scope, funding requirements, or other issues as needed.

Debt Issuance

When the County finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project. When possible, the County will use tax revenues or other self-supporting bonds instead of general obligation bonds. Long-term debt will not be used for current operations. The County will strive to maintain strong communications with bond rating agencies regarding its financial condition.

Long-Term Financial Planning

The County recognizes the importance of long-term financial planning in order to uphold the goal of fiscal responsibility. The County shall forecast general fund revenues and expenditures to help plan where to allocate resources in future budgets.

Public Meeting Policy

Requests for budget amendments to be placed on the public meeting agenda are due to the Department of Financial Administration on the Thursday prior to the scheduled Commissioners public meeting by noon, unless otherwise notified. The deadline is adjusted accordingly for weeks surrounding observed holidays (see page 22). The Department of Financial Administration must submit public meeting budget amendments and corresponding consolidated statement of revenues and expenses to the Chief Clerk by noon on the Friday prior to the Commissioners public meeting, unless otherwise notified.

Budget amendments that need Commissioners' approval include the following:

- Funds needed to be transferred from one line item to another line item greater than 5% of the budgeted amount
- Funds need transferred outside of the fund
- A budget needs to be increased or decreased in total
- A new capital project is established
- A capital budget needs to be increased or decreased
- Funds are increasing or decreasing Fund Balance

Budget amendments to the annual budget that need the Board of Commissioners' approval are attached the public meeting agenda. Once approved, amendments are to be posted by the Department of Financial Administration by noon on the day of the public meeting.

Investment Policy

Section 1706. Investment of Funds.—

A.) The county commissioners (or any individual other than the commissioners who serves in an elective county office, as to such moneys not otherwise required by law to be invested that his office is required to collect, administer or disburse) shall invest such moneys consistent with sound business practice, subject, however, to the exercise of that degree of judgment, skill and care under the circumstances then prevailing which persons of prudence, discretion and intelligence, who are familiar with such matters, exercise in the management of their own affairs not in regard to speculation, but in regard to the permanent disposition of the funds, considering the probable income to be derived therefrom as well as the probable safety of their capital.

B.) The commissioners shall provide for an investment program, including temporary investments, subject to restrictions contained in this act and in any other applicable statute and any rules and regulations adopted by the commissioners. Other elective officials authorized to make investments under subsection (a) shall make investments in conformity with the commissioners investment program.

C.) Authorized types of investments for such moneys shall be:

1.) United States Treasury bills.
2.) Short-term obligations of the United States Government or its agencies or instrumentalities.
3.) Deposits in savings accounts or time deposits, other than certificates of deposit, or share accounts of institutions having their principal place of business in the Commonwealth and insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation or the National Credit Union Share Insurance Fund or the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Insurance Corporation to the extent that such accounts are so insured, and, for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.
4.) Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.
5.) Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933, provided that the only investments of that company are in the authorized investments for county funds listed in clauses (1) through (4).

1. Commonwealth of Pennsylvania: The County Code. Section 1706

Investment Policy

6.) Certificates of deposit purchased from institutions having their principal place of business in the Commonwealth and insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation or the National Credit Union Share Insurance Fund or the Pennsylvania Deposit Insurance Corporation or the Pennsylvania Savings Association Insurance Corporation to the extent that such accounts are so insured, however, for any amounts above the insured maximum, such certificates of deposit shall be collateralized by a pledge or assignment of assets of the institution, and such collateral may include loans (including interest in pools of loans) secured by first mortgage liens on real property. Certificates of deposit purchased from commercial banks shall be limited to an amount equal to twenty per centum of a bank's total capital and surplus. Certificates of deposit purchased from savings and loan associations or savings banks shall be limited to an amount equal to twenty per centum of an institutions assets minus liabilities.

7.) Certificates of deposit purchased from institutions having their principal place of business outside the Commonwealth and insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation or the National Credit Union Share Insurance Fund to the extent that such accounts are so insured, and, for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository. Certificates of deposit purchased from commercial banks shall be limited to an amount equal to twenty per centum of a bank's total capital and surplus. Certificates of deposit purchased from savings and loan associations or savings banks shall be limited to an amount equal to twenty per centum of an institution's assets minus liabilities.

8.) Any investment authorized by 20 Pa.C.S. Ch. 73 (relating to fiduciaries investments) shall be an authorized investment for any pension or retirement fund.

9.) "Commercial paper" and "prime commercial paper" as provided for in subsection (d).

D.) As used herein "commercial paper" shall mean unsecured promissory notes issued at a discount from par by any industrial, common carrier, public utility or finance company and "prime commercial paper" shall mean notes issued by corporations whose credit has been approved by the National Credit Office, Incorporated, New York, or its successor. The treasurer shall have obtained the following prior to any commitment to purchase commercial paper:

1.) A certification or other evidence that such commercial paper is rated prime by the National Credit Office, Incorporated.

2.) A certification or other evidence that the paper proposed to be delivered is not subordinate to any other debt of the issuer.

3.) A certificate or other evidence that there is no litigation pending or threatened affecting said paper.

4.) A certificate or other evidence that the issuer is not in default as to the payment of principal and interest upon any of its outstanding obligations.

1. Commonwealth of Pennsylvania: The County Code. Section 1706

Investment Policy

5.) A certificate or other evidence that the issuer was incorporated within the United States, is transacting business within the United States, and has assets of one billion dollars ($1,000,000,000) or more, or is a wholly owned subsidiary of a Pennsylvania corporation having assets of one billion dollars ($1,000,000,000) or more.
6.) The treasurer shall not, at any time, have invested in prime commercial paper more than an aggregate of such total sum as the board shall have prescribed.

E.) In making investments of county funds, the commissioners (or other elected officials when authorized as provided in subsection (a)) shall have authority:

1.) To permit assets pledged as collateral under subsection (c)(3), to be pooled in accordance with the act of August 6, 1971 (P.L.281, No.72), entitled "An act standardizing the procedures for pledges of assets to secure deposits of public funds with banking institutions pursuant to other laws; establishing a standard rule for the types, amounts and valuations of assets eligible to be used as collateral for deposits of public funds; permitting assets to be pledged against deposits on a pooled basis; and authorizing the appointment of custodians to act as pledgees of assets," relating to pledges of assets to secure deposits of public funds.
2.) To combine moneys from more than one fund under county control for the purchase of a single investment, provided that each of the funds combined for the purpose shall be accounted for separately in all respects and that the earnings from the investment are separately and individually computed and recorded and credited to the accounts from which the investment was purchased.
3.) To join with one or more other political subdivisions and municipal authorities in accordance with 53 Pa.C.S. Ch. 23 Subch. A (relating to intergovernmental cooperation) in the purchase of a single investment, provided that the requirements of clause (2) on separate accounting of individual funds and separate computation, recording and crediting of the earnings therefrom are adhered To.
4.) To join with the Commonwealth, political subdivision or redevelopment authority in the purchase of real estate for the purposes of community and economic development.
5.) To grant funds to the Commonwealth, political subdivision or redevelopment authority for the purposes of supporting community and economic development projects.

((e) amended Nov. 29, 2004, P.L.1275, No.155)
(1706 amended Dec. 13, 1982, P.L.1131, No.258)
(b) Accounts, Audits and Reports by Controller or Auditors

1. Commonwealth of Pennsylvania: The County Code. Section 1706

Cash Management Policy

RESOLUTION creating a Cash Management Unit under the direction of the Westmoreland County Commissioners.

WHEREAS, Section 509 of the County code provides that the Board of Commissioners, by ordinance or resolution, may prescribe the manner in which the powers of the County shall be carried out; and,

WHEREAS, Section 1706 of the County Code directs that the Board of Commissioners shall provide for an investment program, including the temporary investment of Count monies' and,

WHEREAS, the Board of Commissioners desires to implement a Cash Management program to obtain the highest interest earnings on public funds for the benefit of Westmoreland County taxpayers.

NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners is hereby creating a Cash Management Unit (CMU) which shall be responsible for the analysis of a county cash flow, the obtaining of competitive investment rate quotations from authorized investment sources, and the recommendation as to what investment or investments to make in the General Fund and other special funds, except for the Retirement Board funds, in certification of deposit, repurchase agreements, or such other investment instruments as are authorized by law.

The CMU consist of the Director of Financial Administration, the Investment Officer and the Fiscal Analyst II. The duties of the CMU shall include be not be limited to;

1.) Identifying all bank account representing official County business, including such accounts for which the Commissioners may have exclusive authority, stating their purpose, invest ability, banking institution involved and whose name appear on the bank signature cards, including and statement savings account in connection therewith;
2.) Identifying currently utilized depositories and recommending such additional depositories for investment purposes as may be justified by a recorded sampling of quoted interest rates, the level of which would be advantageous to the County. Any new depositories will be established in conformity with statutory provisions regarding the same.
3.) Recommending such administrative actions to be taken by the Board of Commissioners to accelerate cash flow for improving investment performance;
4.) Recommending to the Board of Commissioners administrative measure to establish a prudent payables cycle to further improve investment earnings without jeopardizing the County's credit posture;
5.) Continuously maintaining a cash flow projection of receipts and expenditures to aid in the determination of how much monies can be safely invested and for what duration of time;

Cash Management Policy

6.) Evaluating pertinent fiscal data a competitive interest rate quotations to determining the amount, duration, and source wherein the County monies will be invested. The investments to be made will then be recorded on an investment transaction (specifying the bank, amount to invest, nature of investment and account number) by the CMU on the day in which the specified investments are to be acquired. The Treasurer of his designee shall transfer fund to the depository specified by the wire transfer process on the same day the investment transactions form was completed at designated.

7.) Maintain such internal records which verify that interest rate quotations were systematically obtained and recorded, that each investment made was placed at the highest quoted rate available and assuring that such records, or suitable summary of same are available for public inspection.

8.) Scheduling and attending periodic meetings with depository representatives to review account activities, investment services, compensating balance or fee levels and any other such concerns that would strengthen the CMU.

9.) Preparing appropriate request for proposals which relate to further borrowing needs or to other banking needs as may requested by the Commissioners.

10.)Providing the County Commissioners with any and all recommendations with would generally benefit the CMU.

Capital Asset Policy

DEFINITIONS:

Capital assets: Assets that are within the capitalization threshold (>$300), are used in operations, and have initial lives extending beyond two years.

ex. tangible asset: property, plant, equipment, and infrastructure

ex. intangible asset: software, easements

Capital Asset Management System: All of the complementary systems that a government uses to collect and maintain the information it needs about capital assets

Capitalization threshold: The monetary criterion used to determine whether a given capital asset should be reported on the balance sheet

Controlled assets: Designated assets that must be secured and tracked but are below the capitalization threshold

Fixed assets: Traditional term used in the public sector to describe tangible capital assets

Z-tag: The term used for "zero"-ID tag used to control property that cannot be physically tagged.

Office Furniture, Fixtures, and Equipment	Includes furniture and fixtures that are not a structural component of a building. Includes such assets as desks, files, safes, and communications equipment. Does not include communications equipment that is included in other classes.	7 years
Information Systems	Includes computers and their peripheral equipment used in administering normal business transactions and the maintenance of business records, their retrieval and analysis.	5 years
Data Handling Equipment; except computers	Includes only typewriters, calculators, adding and accounting machines, copiers, and duplicating equipment.	5 years
Automobiles and Light General Purpose Trucks	Automobiles and trucks for use over the road (actual weight less than 13,000lbs)	5 years

Capital Asset Policy

ASSETS TO BE TAGGED:

Westmoreland County's Capitalization Threshold Policy: Any individual item over $300 with an estimated useful life of at least two years shall be capitalized.

Capital assets: Items that are within the capitalization threshold of over $300, are used in operations, and have lives extending beyond a single reporting period.

Examples of capital assets: Vehicles, office furniture, office equipment.

Controlled Assets: Unlike capital assets, **control assets** are items that do not fall under the capitalization threshold, because they are less than $300. However, these exceptional items still need controlled because they fall under a special category designated by the County due to their sensitive and sometimes hazardous nature.

Examples of controlled assets: Firearms, vests, "walkaway" items (easily transported items) such as laptops, breathalyzers, radios, cell phones, projectors, and tablets.

THE TAGGING OF CAPITAL/CONTROLLED ASSETS:

Westmoreland County uses a barcode tag-system to maintain control over its capital and controlled assets. It is important for these tags to be placed in a common location that 1) allows the tag to be seen without having to move the property and 2) minimizes the risk of disfigurement upon removal of the tag. In addition, tags should always be placed in the same position for a given type of item for ease of identification. It is the responsibility of the Fiscal Officer to ensure the proper placement of these tags.

In the event an item cannot be physically tagged but is over $300, the same documentation process is followed and the item will be given an artificial tag (**z-tag**) with an identification number. This information is managed and assigned by the Fiscal Officer.

RESPONSIBLE PARTY FOR TAGGING/CONTROLLING ASSETS:

All capitalized and designated controlled assets must be controlled.

The party responsible for controlling an asset is dependent on the price of the asset. Accordingly:

The Department responsible for the purchase of an item **under $300** is to be held responsible for the controlling of that item. Consequently, non-capitalized, tangible capital items should be controlled by adequate control procedures at the department level.

The Financial Administration Department is responsible for tracking and documenting any asset **over $300**

The Controller's Office in addition to the Financial Administration Department is responsible for controlling assets **over $5,000**.

Capital Asset Policy

Responsible Party for Controlling an Asset

Capitalized Asset Value:	*under $300*	*over $300*	*≥$5,000*
Financial Administration		X	X
Controllers			X
User Department	X		

ASSET INFORMATION COLLECTED BY THE FISCAL OFFICER:

ASSET INFORMATION			
Cap Date:		P.O. #	
Asset #		LOCATION:	
Manufacturer:			
Model:			
S/N:			
NOTES:			

MAJOR ASSET CLASSES TO BE USED:

Westmoreland County shall use the following classes when inventorying an item: Buildings, Equipment, Infrastructure, Land, Pending Assets, and Motor Vehicles.

HIGH RISK & LOW RISK INVENTORY ITEMS:

High risk items: computers, tablets, firearms, vehicles, easily transported items

Low risk items: furniture, large non-moving items, high density file cabinets, items that will likely not move during its asset life.

CAPITALIZATION THRESHOLDS OF WESTMORELAND COUNTY DEPARTMENTS:

		State	*Federal Unaudited*	*Federal Audited*
Liquid Fuels	$	5,000	5,000	5,000
Children's Bureau	$	300	N/A	N/A
Domestic Relations	$	5,000	N/A	N/A
BH/DS	$	5,000	5,000	5,000
Area Agency on Aging	$	5,000	5,000	N/A
The Westmoreland Manor	$	500		

Capital Asset Policy

THE PHYSICAL INVENTORY OF CAPITAL ASSETS:

Westmoreland County should undertake a regular physical inventory of its capital assets. A physical inventory of capital assets should be performed, per G.F.O.A. standards, every 1-5 years. Certain departments require a more frequent inspection due to asset sensitivity.

The Fiscal Officer in the Financial Administration Department will perform regular inspections, spot checks, and the initial inventory of newly received assets; they are responsible for coordinating these tasks in accordance with their and the affected department's schedule.

CONTROLLING ITEMS THAT ARE NOT CAPITALIZED:

Each department should designate an individual to be responsible for their assets. The individual(s) within each department responsible for tracking/controlling an asset is required to follow these guidelines:

Individuals responsible for controlling capital-type items should prepare and maintain a complete list of those items each year within the department. At the close of each fiscal year, every individual assigned responsibility for controlling capital items should prepare a report (to be maintained within the department) that provides a complete list of those items.

Departments should certify each year to the Financial Administration Department that updated lists of controlled capital-type items are on file and available for inspection. Each department should designate an individual to be responsible for verifying that lists of all controlled capital-type items have been filed each year, as required. The responsible manager in the department should then certify to Financial Administration that those lists are 1) on file and available for inspection and 2) reliable and complete.

The Financial Administration Department should periodically verify the data on controlled capital-type items on file in each department. No less than once every five years on a rotating basis (more frequently for particularly sensitive items), the Financial Administration Department should ensure that procedures are performed to verify the reliability and completeness of the data on file in each department concerning controlled capital-type items.

Capital Asset Policy

DEPARTMENTAL RESPONSIBILITY FOR REPORTING ITEMS:

Each department is responsible for notifying the Fiscal Officer upon the arrival of new capital and controlled assets; it is pertinent for each department to designate an individual(s) to report this information. Please note: Compliance is essential for insurance and auditing purposes so **new items must be reported within 2 weeks of delivery to the Fiscal Officer**.

RETIRING/TRANSFERRING AN ASSET:

If a capital asset or controlled asset is permanently retired, the person responsible for retiring the item needs to report this item, with the corresponding asset number, to the Financial Administration Department. It is the responsibility of the department to contact maintenance to physically remove the item.

If a capital asset or designated controlled asset is transferred to a new location, the person responsible for the transfer is to send the asset number of the item being transferred and its new location to the Financial Administration Department. As with a retirement, maintenance should be contacted by the department to physically transfer the item if necessary.

BREAKDOWN OF DUTIES:

The Fiscal Officer:

- Places barcode tags on new capital and controlled assets
- Gives non-taggable items a Z-tag
- Maintains inventory records
- Performs annual inventory check
- Retires/transfers assets from the system

The User Department:

- Notifies the Fiscal Officer of any new assets that need tagged
- Controls items that are under the capitalization threshold
- Notifies the Fiscal Officer of retirements/transfers

Capital Asset Policy

FISCAL OFFICER CONTACT INFORMATION:

Ashley Gongaware
FISCAL OFFICER
FINANCIAL ADMINISTRATION
WESTMORELAND COUNTY COURTHOUSE
2 N. MAIN ST., STE 107
GREENSBURG, PA 15601
P: 724-830-3725
F: 724-838-5349

CITATIONS:

Gauthier, S. (2008). System Design and Policies. In *Accounting for Capital Assets: A Guide for State and Local Governments*. Chicago, IL: Government Finance Officers Association.

Appendix B-1 Table of Class Lives and Recovery Periods. (2012). In *How To Depreciate Property, Publication 947, 2012* (Vol. Table B-1). Place of publication not identified: Department of the Treasury Internal Revenue Service

Risk Management Policy

Overview:

Risk Management is the process that identifies and rectifies current or potential hazards in the workplace to alleviate prospective claims to be made against the County. Claims of risk related prerogatives include but are not limited to; auto, property, self-insured insurance, general liability, loss prevention, contractual, procurement oriented loss, inspections, employee related claims, natural disaster preparedness, risk avoidance, etc.. The purpose of the Risk Management team is to properly analyze countywide assets and evaluate their components to best protect the County liability.

Risk Management Evaluation Process:

Conceptualize: Under the development of the Risk Management team, they can calculate what potential hazards could hold the County at a higher risk level. By starting on the conceptual level and formulating a strong, ethical plan, the Risk Management team can properly establish working fields to best protect the interest of the County and the taxpayers.

Investigate: Once some grounds are established of potential risk oriented vulnerabilities, it shall be properly examined to recognize some of the options eliminate the risk factor.

Analyze: Properly breaking down what beta scenarios and exercising rights the County has is essential to eliminating the potential risk. After deliberation of the fundamental processes, the team can isolate which options best serves within the best interest of the County and taxpayer.

Implement: After each scenario has properly been analyzed and which course of action best serves the interest of the County taxpayer, the team is authorized to properly budget, accommodate and inform all necessary parties to relay their study to enhance the knowledge of all potential risk assessments.

Westmoreland County Courthouse
Department of Financial Administration

2 North Main Street, Suite 107
Greensburg, Pennsylvania 15601
Phone (724) 830-3161, Fax (724) 838-5349

PRINICIPLE AND PRACTICE AGREEMENT, CODE OF CONDUCT

THE FOLLOWING IS A VOLUNTARY GUIDELINE FOR APPROVED PROCEDURES AND POLICIES.
ALL APPROVED EMPLOYEES TAKE RESPONSIBILTY FOR FULLY AND ACCURATELY DISCLOSING THE DETAILS AND RISKS OF THE FINANCIAL INSTRUMENTS BEING MARKERED TO WESTMORELAND COUNTY. POLICIES ARE AS FOLLOW: (CHECK ALL THAT APPLY)

- ☐ **Public Meeting Policy**
- ☐ **Risk Management Policy**
- ☐ **Purchasing Manual Policy**
- ☐ **Purchasing Card Policy**
- ☐ **Investment Policy**
- ☐ **Cash Management Policy**
- ☐ **Capital Asset Policy**
- ☐ **Financial Management Policy**
- ☐ **Revenue Policy**
- ☐ **Expenditure Policy**
- ☐ **Grant Management Policy**

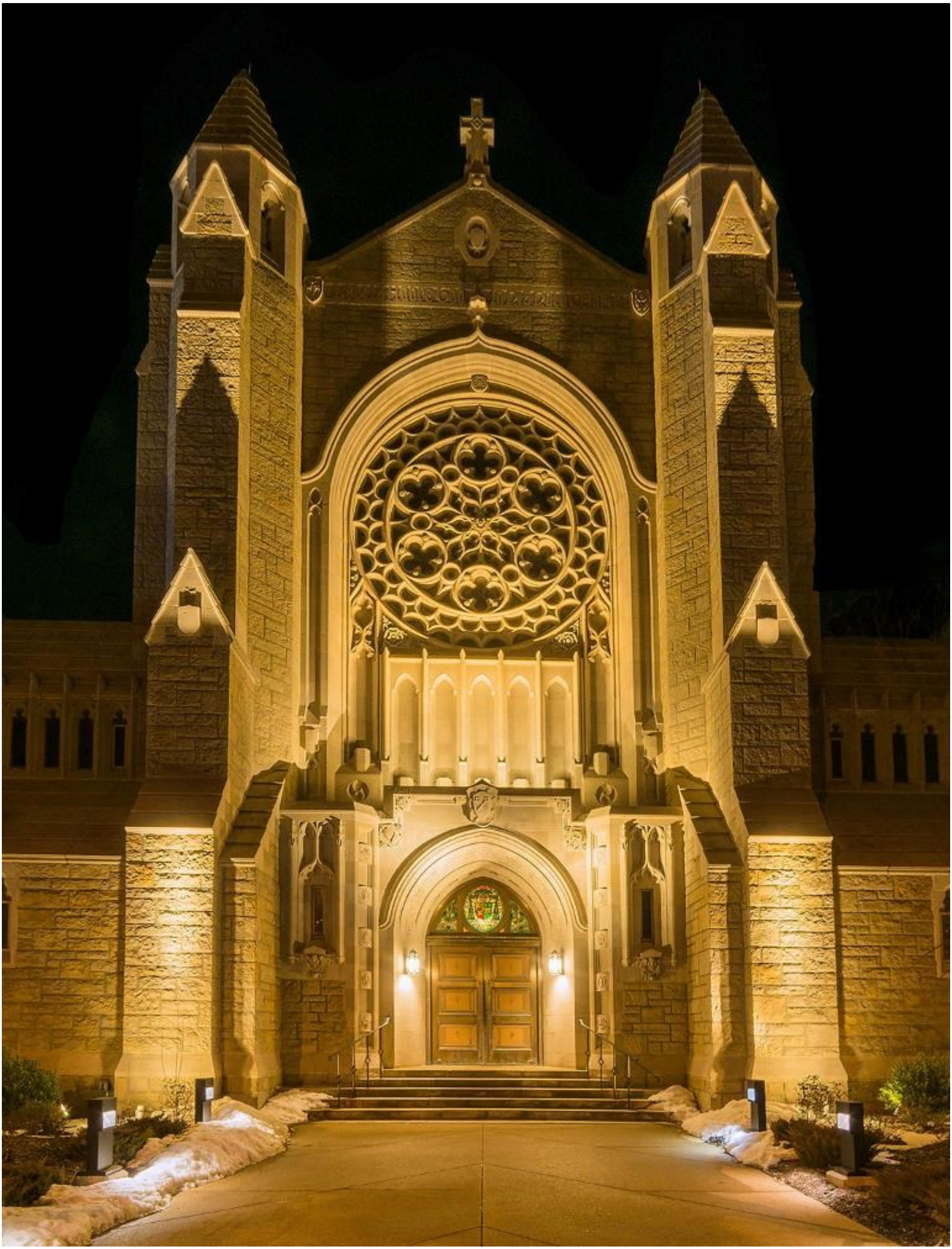
X _____

SIGN

Print Name: _____

Title: _____

Date: _____



Future Planning

& Development

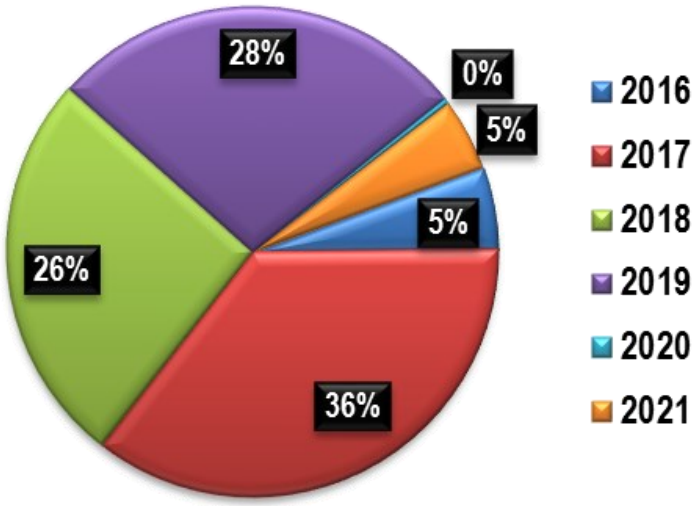
2016 BOND PROJECTS

2016 - 2021

	2016	2017	2018	2019	2020	2021
IDC TOTAL:	$ 1,000,000.00	$ -	$ -	$ -	$ -	$ -
GENERAL FUND TOTAL:		$ 3,501,000.00	$ 3,055,100.00	$ 1,875,800.00	$ 77,800.00	$ 77,800.00
MANOR FUND TOTAL:	$ -	$ 2,250,000.00	$ 1,762,500.00	$ 1,250,000.00	$ -	$ 800,000.00
911 SURCHARGE FUND TOTAL:	$ -	$ 850,000.00	$ -	$ 2,000,000.00	$ -	$ -
GRAND TOTAL:	$ 1,000,000.00	$ 6,601,000.00	$ 4,817,600.00	$ 5,125,800.00	$ 77,800.00	$ 877,800.00

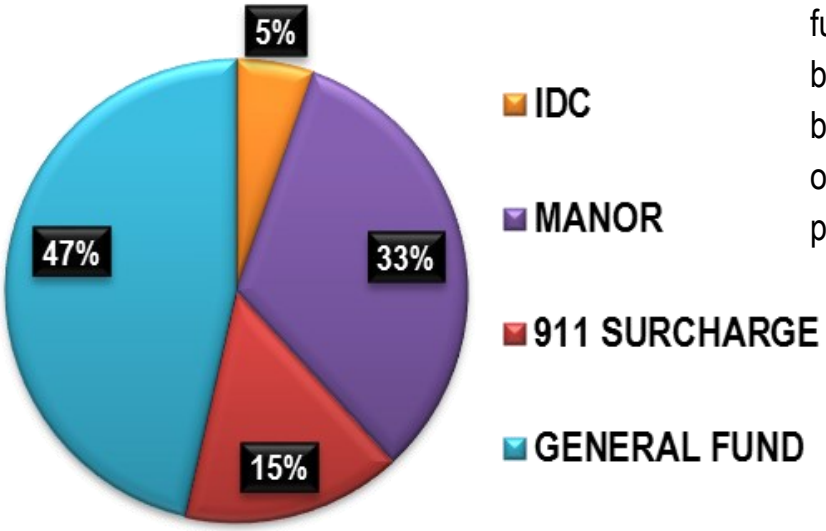
In 2016, a $18.5 million dollar bond was issued to cover a variety of capital projects that needed attention over the next decade. To the right you can view the projections of annual completion dates for 2016 bond projects.

2016 Bond Projects



2016 BOND SUMMARY		
IDC	$	1,000,000.00
GENERAL FUND	$	8,587,500.00
MANOR	$	6,062,500.00
911 SURCHARGE	$	2,850,000.00
TOTAL	$	18,500,000.00

2016 Bond Fund Breakdown



The County must spend a minimum of 85% of bond funds within the first three years, commencing at bond closing, September 2016. To the left is a breakdown of the different funds and their percentage of 2016 bond funds borrowed to complete capital projects over the next few years.

2016 BOND PROJECTS

2016 - 2021

#	DEPARTMENT	PROJECT DESCRIPTION	PROJECT LOCATION	ACCEPTED
GENERAL FUND	Parks	Construct New Maintenance Building	Mammoth Park	$ 405,000
	Parks	Repave parking lots and roads	Mammoth Park	$ 100,000
	Parks	Replace 4 small pavilions	Multiple Parks	$ 112,000
	Parks	Replace 2 large pavilions	Multiple Parks	$ 110,000
	Parks	Replace 4 restrooms with prefabricated units that meet current code and ADA requirements	Multiple Parks	$ 424,000
	Parks	Cedar Creek Park Rehabilitation – Phase I	Cedar Creek Park	$ 268,000
	Parks	Mammoth Park Rehabilitation – Phase I	Mammoth Park	$ 110,000
	Parks	Cedar Creek Park Rehabilitation – Phase II	Cedar Creek Park	$ 437,000
	MDJ	NEW MDJ COURT 10-3-09	MDJ THEIL	$ 250,000
	MDJ	NEW MDJ COURT 10-3-05*** high priority	MDJ BUCZAK	$ 850,000
	WCCC	WCCC/Public Safety Training facility	WCCC	$ 500,000
	Public Safety	Portable Radios (135)	Countywide	$ 540,000
	Public Safety	County Command Post	Public Safety	$ 650,000
	Countywide	MISC PROJECTS	Countywide	$ 311,200
	Prison	NEW CHILLERS	PRISON	$ 350,000
	Public Works	Replace roof	Forensics Center	$ 240,000
	Public Works	Replace 2 Mammoth HVAC units	Annex	$ 800,000
	Public Works	Replace 8 HVAC units	Upper Park	$ 205,000
	Public Works	Replace 3 HVAC units	Upper Park	$ 110,000
	Public Works	Seal concrete	Courthouse Courtyard	$ 220,300
	Public Works	Replace 13 light poles	Pa Ave and E Pittsburg	$ 65,000
	Public Works	Replace Boiler system	Extension Building (Bas	$ 110,000
	Public Works	Replace side walk	Extension Building (PA	$ 25,000
	Public Works	Replace roof	Donohoe Center	$ 90,000
	Public Works	Replace Cooling Tower	Extension Building doc	$ 150,000
	Public Works	Refurbish Air Handler # 1 & 2	Upper Park and 6th Flo	$ 100,000
	Public Works	Replace 4 forty year old compressors	Upper Park and 6th Flo	$ 200,000
	Public Works	Replace forty year old exhaust fans in parking garages	Upper Park and Lower	$ 25,000
	Public Works	Replace Cooling Tower	Extension Building roof	$ 200,000
	Public Works	Replace twenty five year old Condenser Air Handler unit # 3 (HVAC)	Extension Building	$ 30,000
	Public Works	Replace forty year old boiler and HVAC system	Election Warehouse	$ 200,000
	Public Works	Replace concrete ceiling deck	Upper Park garage	$ 300,000
	Public Works	Sheriff's Dept Main Street wall repair	OLD CHSQ Main St.	$ 100,000

2016 BOND PROJECTS

2016 - 2021

#	DEPARTMENT	PROJECT DESCRIPTION	PROJECT LOCATION	ACCEPTED
IDC	IDC	ZION JEANNETTE PROPERTY	JEANNETTE, PA	$1,000,000.00
#	DEPARTMENT	PROJECT DESCRIPTION	PROJECT LOCATION	ACCEPTED
911	911 Center	UPS System for 911	911 Center	$ 350,000.00
	911	Replace HVAC system	911 Public Safety	$ 500,000.00
	County Wide	Channel add to TDMA for Radio System	County Wide	$ 2,000,000.00
#	DEPARTMENT	PROJECT DESCRIPTION	PROJECT LOCATION	ACCEPTED
MANOR	Manor	Replace Cooling Towers (2)	Entire Facility	$ 300,000.00
	Manor	Window Replacement #1	A&B Buildings	$1,700,000.00
	Manor	Upgrade fire suppression system	Data Center	$ 250,000.00
	Manor	1 Heavy Duty Mixer	Dietary	$ 12,500.00
	Manor	Elevator Modernization #1	3 elevators	$ 450,000.00
	Manor	Window Replacement #2	C&D Buildings	$ 800,000.00
	Manor	Roof Replacement #1	A&B Buildings	$ 500,000.00
	Manor	Dishmachine	Dietary	$ 300,000.00
	Manor	Elevator Modernization #2	1 elevator	$ 150,000.00
	Manor	Paving	Manor Parking Lot	$ 300,000.00
	Manor	Roof Replacement #2	C&D Buildings	$ 500,000.00
	Manor	Replace HVAC Chiller	Entire Facility	$ 800,000.00

CAPITAL PROJECTIONS

IMPACT ON REVENUE / EXPENSES FOR 2017

Revenues

- General Capital Reserve funds, which have been used to offset general fund capital expenditures for the past few years, have decreased materially and expected to be exhausted in 2017.
- 2015 was one of the first years of accepting funds for the video conferencing unit at Westmoreland County Prison. With some minor issues during the startup of the project the revenues were much lower than originally expected. While video visitation has had a slower than anticipated commencement, revenues are projected to gradually increase in years to follow.
- In 2015, the Board of Commissioners had created some new positions for Drug Court, Adult Probation and the Sheriff's Department with the justifications that the added staff would be capable or serving more warrants, instructing more classes and serving more citizens on probation. These added expenses are to be covered if not more by the revenues generated from the public service. All officers were outfitted appropriately, increasing minor capital expenditures.
- Renovations at the Westmoreland Manor are devoted to better the lifestyles of the residents and increase the likelihood of current residents to comfortably remain at the Manor and attract new residents as well.

Expenses

- Virtualization of the Westmoreland County's computer system lowers the costs per terminals and should increase efficiency of the information systems department, as well as the amount of down-time in the event of an outage.
- Enterprise vehicle leasing service has reduced the cost of maintenance by leasing 20-25 new cars per year.
- Newer HVAC systems for facilities out of bond funds have decreased utility costs and are more energy efficient and environmentally friendly.
- New World Systems, the county's payroll, human resources, and financial management software, is expected to reduce the amount of paperwork, increased reporting capabilities and increase efficiency.
- Several renovations have been completed in 2016 as more are scheduled for 2017. These renovations are benefiting the departments' productivity and ability to service the public effectively and safely.
- Leasing of a new Hazmat vehicle should eliminate repair and maintenance costs that were being committed to a vehicle that was over twenty years old.
- Windows at Westmoreland Manor will increase the energy efficiency of the facility.

CAPITAL PROJECT PLANNING

FOR FUTURE CONSIDERATION AND DEVELOPMENT

2018

Throughout the budget process, Commissioners and Financial Administration encourage departments to notify the appropriate departments of any possible expenditures that may be approach within the upcoming years that would differ from normal operations. During the 2017 budget hearings, several departments used this time to notify the Commissioners that proper planning should be considered over the next decade to plan for potential expenses. Some examples are as follows:

2019

Election Bureau: New voting equipment and digital polling books. With technology consistently changing, the County will need to explore some new methods for the next generation of voting equipment. The previous equipment was procured through federal funding and is nearing the end of life. The vendor of Election Systems & Software, Inc. no longer manufactures the machines currently in use by the County, which leaves a higher expense for used equipment. For future years, demonstrations and research is a commitment of the county election bureau and commissioners to meet the needs of an efficient and cost effective plan for the County.

2020

Public Safety: With the emergency management / public safety sector being one of the largest and most imperative resources, it is important to be aware of anticipated projects so that a proper plan of action can be established. Radio towers, for example, are an expensive, but necessary expense. In 2016, Westmoreland County 911 Surcharge entered into an agreement with Somerset County Commissioners to purchase equipment to upgrade a Somerset tower site, while they permit us usage on the tower to fill in "dead spots" in the county radio system. This will primarily benefit the Ligonier Valley region of the county while it assists Somerset County with better equipment. Using neighboring counties such as this is a great benefit to both parties and lowers the taxpayers expense for quality emergency response coverage in remote areas.

2021

Public Safety has also been facing a potential challenge of outgrowing their current aging facility. With years of upgrades and high demand for emergency preparedness, the County facility has been facing more obstacles than solutions at their current location. Some of the issues over the years have revealed minimal expansion opportunity, shipping / receiving issues, HVAC issues, lack of backup power solutions, failing generator, tower location, creating several other safety and other potential concerns that need to be addressed in upcoming years. In the 2016 Bond, a new facility was considered as a potential project but was a lower priority than several other 2016 bond projects.

2022

CAPITAL PROJECT PLANNING

FOR FUTURE CONSIDERATION AND DEVELOPMENT

2018

Prison: Westmoreland County Prison was built in 1992 and as with most 24 / 7 facilities, the continued, uninterrupted use can cause the conditions to disintegrate at a more rapid pace. Also, with inmate count consistently held at a higher than average amount, the county prison is facing overcrowding issues. Currently, nothing is being considered for an expansion of the Prison, however it will need to be addressed if the trend of overcrowding continues.

2019

WCAA: In 2016, the Commissioners of Westmoreland County have made a significant investment to the Westmoreland County Airport Authority. Over the past few years, Commissioners asked outside agencies to be wary of requesting higher funding allocations but with new ventures the airport had taken on, primarily Spirit Airlines, the airport is in need of additional funds to meet the needs of the local constituents.

2020

With a local economic impact that has surpassed expectations, is it important for the Commissioners to further examine how to assist in the investment of the airport. Studies have estimated the airports' economic impact to be valued around $200 million, for Westmoreland County. Whereas, prior to Spirit Airlines, the economic study estimated the region to be at $100 million. The Commissioners of Westmoreland County have remained committed to supporting the WCAA and continue to assist in the benefit to the region through new innovations and hoping for further development in the years to come.

2021

Courts: It is anticipated that the County will need to do a large update to the dictation units in the coming years to meet new digital and modern processing needs. Each unit is roughly $4,500 a piece, so to update several of these units for multiple judges will temporarily increase capital expenses. To lessen this financial impact, the courts are gradually updating the system annually.

2022

CAPITAL PROJECT PLANNING

FOR FUTURE CONSIDERATION AND DEVELOPMENT

2018

Mammoth Park: In 2013, the County issued a bond which had included a plan to dredge parts of Mammoth Lake than budget. However, it was determined that the project would be a larger project to prevent the lake from becoming a wetland. Funding opportunities are being explored as the cost was estimated at $1.7 million dollars.

2019

Records Management: Despite movements towards a paperless environment, several county records must be kept for a minimum of seven years, some longer. This has created a problem at the renovated facility at the Forensics Center, which is approaching maximum capacity. This makes it an on-going challenge to have adequate storage to maintain all of the necessary county records. Within the next decade, a new storage solution must be explored to properly handle all county sensitive documents.

2020

Public Works: Three years ago, the County entered into a vehicle leasing program with Enterprise Rent-a-Car to lease and maintain county vehicles, which were in need of replacement. This project has been estimated to save thousands of dollars of repairs that were avoided by having the new vehicles. It is suggested to proceed with the leasing program roughly until year six through seven. This would allow the County to update more than 85% of our fleet without having to continue making lease payments and high repair costs. Also, the purchase of the leased vehicles is a much cheaper financial solution that continuing to lease new vehicles.

2021

MDJ: District Courts are continuing to move in the direction of outright purchasing of the facilities, rather than lease agreements. In the 2016 bond, two more MDJ buildings are anticipated to replace currently leased facilities.

2022

2017

Operating & Capital Budget

Departmental Listing

Board of Westmoreland County Commissioners

Department of Financial Administration

Full-Time and Part-Time County Government Employees by Function

Ten Fiscal Years (as of December 31)

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 (Budget)
Administration	168	172	170	168	166	163	161	163	168	169
Judicial - Court	138	137	136	133	138	136	137	139	141	138
Judicial Court-related	280	279	276	277	277	275	271	272	273	270
Public Safety - Corrections	302	300	296	309	304	296	300	298	302	301
Public Safety - Emergency Management	5	5	5	4	5	6	6	7	6	6
Public Safety - Other	24	25	26	26	25	29	32	33	32	32
Public Works	47	48	48	51	51	55	53	51	52	50
Human Services - Children & Youth	84	91	95	103	104	103	102	107	102	103
Human Services - Behavioral Health	29	28	30	29	29	30	30	30	30	29
Human Services - Aging	86	90	92	89	87	89	85	80	86	85
Human Services - Other	2	2	2	2	2	3	3	4	4	4
Parks & Recreation	30	31	30	31	28	30	31	32	30	32
Planning & Development	18	18	18	18	17	14	15	13	14	14
Westmoreland Manor	501	516	493	514	493	474	451	442	460	465
911 Dispatching	55	63	61	55	59	54	59	64	60	62
Total Full Time Employees	1,769	1,805	1,778	1,809	1,785	1,757	1,736	1,735	1,760	1,760
Administration	25	29	26	29	25	23	32	22	30	30
Judicial - Court	13	16	14	13	12	11	17	14	17	17
Judicial Court-related	28	22	24	27	25	25	25	28	25	26
Public Safety - Corrections	51	43	50	49	42	43	43	42	43	44
Public Safety - Emergency Management	0	0	0	0	0	0	0	0	0	0
Public Safety - Other	4	4	5	5	7	8	7	12	7	7
Public Works	19	21	11	15	17	16	14	15	14	15
Human Services - Children & Youth	8	8	8	8	9	9	9	8	9	9
Human Services - Behavioral Health	0	0	0	0	0	0	0	1	0	0
Human Services - Aging	3	3	0	2	1	0	0	0	0	0
Human Services - Other	0	0	0	0	0	0	0	0	0	0
Parks & Recreation	3	7	0	1	2	0	0	12	0	2
Planning & Development	0	0	0	0	0	1	0	0	0	0
Westmoreland Manor	115	113	103	96	78	71	71	70	71	71
911 Dispatching	12	0	0	4	0	7	16	8	16	16
Total Part Time Employees	281	266	241	249	218	214	234	232	232	237
Total Employees	**2,050**	**2,071**	**2,019**	**2,058**	**2,003**	**1,971**	**1,970**	**1,967**	**1,992**	**1,997**

Small variances in staffing between 2014 through 2016 ;include the addition of (2) park police officers for the patrolling of the Arnold Palmer Regional Airport and the addition of (4) sheriff deputy positions to increase Warranty revenue. Employee count is as of 12/31 annually, with the exception of the budget year, which is derived from positions determined during budget hearings.

Source: Westmoreland County Controllers Office; 2014 Comprehensive Annual Financial Report (CAFR)

ROBERTSHAW
AMPHITHEATER
MY DEAR
DISCO

2017

Operating & Capital Budget

Glossary & Appendix

Board of Westmoreland County Commissioners
Department of Financial Administration

The Supper Club

AAA — Area Agency on Aging

ACA — Affordable Care Act

AP — Accounts Payable

ARC — Annual Required Contribution

BH/DS — Behavioral Health / Developmental Services

CAFR — Citizen's Annual Financial Report

CASA — Court Appointed Special Advocate

CCAP — County Commissioners Association of Pennsylvania

CD — Community Development

CDBG — Community Development Block Grant

CHB — Children's Bureau

CIS — County Information Systems

COLA — Cost of Living Analysis

CPA — Certified Public Accountant

CR — Credit

CSP — Westmoreland County Community Support Program

CWIS — Child Welfare Information System

DCORT — Disaster, Crisis, Outreach, Referral Team

DOJ — Department of Justice

DPS — Department of Public Safety

DR — Debit

DRO — Domestic Relations Office

EGC — Economic Growth Connection

EXP — Expenditure

FDIC—Federal Depository Insurance Corporation

FEMA — Federal Emergency Management Agency

FGDM —Family Group Decision Making

GAAP— Generally Accepted Accounting Principles

GAO— General Accounting Office

GASB— Government Accounting Standards Board

GCR — General Capital Reserve

GFOA — Government Finance Officers Association

GFR — General Fund Revenue

GIS — Geographical Information Systems

GL — General Ledger

GOB — General Obligation Bond

GSA — General Service Administration

HAVA — Help America Vote Act

HAZMAT — Hazardous Material

HIPAA — Health Insurance Portability and Accountability Act

HOME — HOME Investment Partnerships

HS — Human Services

HSDF — Human Services Development Fund

HUD — Housing and Urban Development

HVAC — Heating, Ventilation and Air Conditioning

IDC — Industrial Development Corporation

IDD — Individual & Intellectual Disability

IL — Independent Living

IRS — Internal Revenue Service

ISO — International Standards Organization

JCJC — Juvenile Courts Judges Commission

LTD — Long Term Disability

MAWC — Municipal Authority of Westmoreland County

MD&A — Management's Discussion & Analysis

MDJ — Magisterial District Judge

NIMS — Nationals Incident Management System

OPEB — Other Postemployment Benefit

PA — Pennsylvania

PCCD — Pennsylvania Commission on Crime and Delinquency

PCH — Personal Care Homes

PCORP — Pennsylvania Counties Risk Pool

PD — Public Defender

PEMA — Pennsylvania Emergency Management Agency

PFR — Proprietary Fund Revenue

PHARE — Pennsylvania Housing Affordability and Rehabilitation Enactment

PO — Purchase Order

PW — Public Works

RDA — Redevelopment Authority

REV — Revenue

ROI — Return on Investment

SEIU — Service Union International Union

SIR — Self-Insured Reserve

SPC — Southwestern Pennsylvania Commission

SSA — Social Security Administration

SWAN — Statewide Adoption and Permanency Network

TRAN — Tax Revenue Anticipation Note

TCB — Tax Claim Bureau

TIF — Tax Incremental Financing

TIP — Transportation Improvement Program

TRAMS — Technical Resources and Municipal Services

UAAL — Unfunded Actuarial Accrued Liability

UDAG — Urban Development Action Grant

UMWA — United Mine Workers of America

UPI — United Parcel Identification

VA — Veteran Affairs

VAWA — Violence Against Women Act

VICWIT — Victim Witness

VOJO — Victims of Juvenile Offenders

W&M — Weights & Measures

WCAA — Westmoreland County Airport Authority

WCAPE — Westmoreland County Association of Professional Employees

WCC — Westmoreland County Courthouse

WCCB — Westmoreland County Children's Bureau

WCCC — Westmoreland County Community College

WCCD — Westmoreland County Conservation District

WCCT — Westmoreland County Cultural Trust

WCDA — Westmoreland County District Attorney

WCFP — Westmoreland County Farmland Preservation

WCIDC — Westmoreland County Industrial Development Corporation

WCLB — Westmoreland County Land Bank

WCP — Westmoreland County Prison

WCRA — Westmoreland County Redevelopment Authority

WCTA — Westmoreland County Transit Authority

WIPA — Westmoreland County Industrial Park Authority

YEE — Year-End Estimate

YTD — Year To Date

Z&A — Zelenoske & Axelrod (Auditors)

A

Abatements: A term referring to the refund of previously paid property taxes due to the over-valuation of property.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Accrued Interest: Interest accrued on a bond or other fixed income security since the last interest payment was made. At the time of a sale, the buyer of a bond pays the market price plus accrued interest to the seller. Exceptions are bonds that are in default (termed to be 'trading flat'). Accrued interest is calculated by multiplying the coupon rate by the number of days that have elapsed since the last payment.

Adjusted Gross Income (AGI): Total income from all taxable sources less certain expenses incurred in earning that income.

Adopted Budget: Refers to the budget amounts as originally approved by the county's legislative body.

Ad Valorem Tax: A tax based on the value of taxable property. Ad valorem is a Latin term meaning according to value."

Advance Refunding Bonds: Bonds that are issued to refund an outstanding issue before its natural maturity date. Proceeds from the advance refunding bonds are invested in U.S. Treasury Bonds or other authorized securities, and are used to pay interest and principal on the bonds that were refunded until they are called or reach maturity.

Alternative Minimum Tax: The tax liability calculated by an alternative set of rules designed to force individuals with high levels of preference income to incur at least some tax liability.

Amended Budget: A budget that includes changes to the adopted budget that have been approved by the county's legislative body. Also referred to as a revised budget.

Amortization: The gradual reduction of bonded debt according to a specific schedule of payment times and amounts.

Appropriation: Authority to spend money within a specified dollar limit for an approved program or project during the fiscal year.

Arbitrage: With respect to the issuance of municipal bonds, arbitrage usually refers to the difference between the interest paid on the bonds issued and the interested earned by investing the bond proceeds in other securities. Arbitrage profits are permitted on bond proceeds for various temporary periods after issuance of municipal bonds. Internal Revenue Service regulations govern arbitrage of municipal bond proceeds.

Assessable Base: The value of all real and personal property in the county used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessed Value: The value a jurisdiction assigns to a property for tax purposes. Assessed value is less than market value.

Assessment Ratio: The ratio of a property's assessed value to its market value.

Assessment Bonds: Bonds secured by a direct fixed lien(s) on assessed properties to finance the acquisition and construction of local improvements.

Audit: An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information. A written report of findings will normally result, and findings will generally be based on investigation of a sample of agency operations.

Average Life: The average length of time that an issue of bonds is expected to be outstanding. The total number of bond years divided by the total number of bonds.

B

Balance Sheet: A statement of the financial position of an entity that presents the value of its assets, liabilities, and equities on a specified date.

Balloon Maturity: A bond issue with substantially more late maturities than early maturities. Some or all of the late maturities are often callable to allow for early redemption.

Bank Qualification: Up to $10,000,000 in public purpose bonds of a given issuer may be designated as "qualified tax exempt obligations" pursuant to Section 265(b) of the Internal Revenue Code in any calendar year. Such bonds are more marketable, and thus price better in the market, because certain financial institutions that purchase the bonds are given more favorable tax treatment on money they are deemed to have borrowed to carry the bond.

Bid: A formal, binding document used to obtain pricing from vendors for a specific period of time. It contains complete specifications of the goods or services requested by the county. A bid also includes payment terms, delivery requirements, and other conditions that define the scope of the purchase. Bids are used to establish county contracts for products or services or for one-time purchases of high dollar items (usually over $1,000).

Block Grant: A type of grant given primarily to a general-purpose government unit in accordance with a statutory formula. Such grants can be used for a variety of activities within a broad functional area.

Bond: A bond is a written promise to repay borrowed money on a definite schedule and usually at a fixed rate of interest for the life of the bond. State and local governments repay this debt with taxes, fees, or other sources of governmental revenue. Since most governmental bonds are tax-exempt, bondholders are generally willing to accept a correspondingly lower rate of return on their investment than they would expect on a comparable commercial bond. Bond financing, therefore, can often provide state and local governments with low-interest capital. Some state and local governments are required by law to seek voter approval, for certain types of bond issues.

Bond Anticipation Notes: Interim short-term tax-exempt obligations used to provide funds for construction or completion of an enterprise. The proceeds of a future bond issue are pledged to pay the note at maturity. Upon completion and final costing of the project, a tax-exempt bond issue provides permanent financing, and the bond anticipation notes are retired.

Bond Insurance: Insurance that guarantees the timely payment of principal and interest to bondholders.

Bond Rating: Bond ratings are assessments made by investor advisory companies, also known as rating agencies, of credit quality or, conversely, the risk that the borrowing government will not make scheduled payments of principal and interest. Rating agencies base their ratings on a number of economic, debt, financial, and governmental factors. These ratings significantly influence the interest rate that a borrowing government must pay on its bond issues.

Budget: A financial plan, including proposed expenditures and estimated revenues, for a period in the future, usually for one year.

C

Callable Bonds: Bonds that are redeemable by the issuer prior to the specified maturity date at the specified price at or above par.

Capital Budget: The annual request for capital project appropriations. Project appropriations are normally only for that amount necessary to enable the implementation of the first year of the capital program expenditure plan. However, if contracted work is scheduled that will extend beyond the upcoming fiscal year, the entire contract appropriation is required, even if the work and expenditures will be spread over two or more fiscal years.

Capital Gain: An increase in the value of an asset.

Capitalization: The process by which a stream of tax liabilities becomes incorporated into the price of an asset.

Capital Improvements Program (CIP): The comprehensive presentation of capital project expenditure estimates; funding requirements; capital budget requests; and program data for the construction of all public buildings, roads, and other facilities planned by county agencies usually over a five or six-year period. The CIP constitutes both a fiscal plan for proposed project expenditures and funding, and includes the annual capital budget for appropriations to fund project activity during the first fiscal year of the plan.

Capital Lease: A long-term rental agreement that transfers substantial rights and obligations for the use of an asset to the lessee and, generally, ownership at the end of the lease. Similar to an installment purchase, a Capital Lease may also represent the purchase of a fixed asset and the incidence of a long-term liability.

Capital Project: Governmental effort involving expenditures and funding for the creation, expansion, renovation, or replacement of permanent facilities and other public assets having relatively long life. Expenditures within capital projects may include costs for the planning, design, and construction management; land; site improvements; utilities; construction; and the initial furnishings and equipment required to make a facility operational.

Capitalized Interest: A portion of bond proceeds that are set aside to pay interest on the bonds until the projects funded by those bonds are built, operating, and capable of generating revenues for making debt service payments.

Carryover: The process in which, at the end of one fiscal year, appropriation authority for previously-approved encumbrances and unexpended grant and capital funds are carried forward to the next fiscal year.

Cash Management: An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

Categorical Grants: A type of grant that may only be used for a specific program that is usually limited to a narrowly defined activity. Categorical grants consist of formula, project, and formula-project grants.

Certificate of Participation (COP): A form of lease obligation in which the county enters into an agreement to pay a fixed amount annually to a third party, usually a nonprofit agency or a private leasing company. Otherwise, they do what municipal bonds do: They raise money to acquire equipment or construct a facility. According to municipal finance experts, almost anything can be engineered for lease. COPs are similar to bonds, but are not legally classified as such, meaning that state and local governments can issue them without voter approval and without affecting their overall bonding capacity.

Circuit Breaker: A type of residential property tax relief in which benefits depend on income and/or wealth and property tax payments. A circuit breaker usually takes one of two forms. Under the threshold approach, an "acceptable" tax burden is defined as some fixed percentage of household income (different percentages may be set for different income levels), and any tax above this portion of income is "excessive" and qualifies for relief. The portion of income that is deemed an acceptable tax burden is the threshold level. Under the sliding scale approach, no threshold is defined. Rather, a fixed percentage of the property tax is rebated for each eligible taxpayer within an income class. The rebate percentage declines as income increases.

Collective Bargaining Agreement: A legal contract between the county government or an agency as employer and a certified representative of a recognized bargaining unit for specific terms and conditions of employment; e.g., hours, working conditions, salaries, or employee benefits.

Community Development Block Grant (CDBG): Annual funding from the Federal Government (Department of Housing and Urban Development) for use in capital projects or operating programs designed to stimulate neighborhood or business area revitalization, housing rehabilitation, and activities on behalf of older and lower income areas of the count

Compensation: Payment made to employees in return for services performed. Total compensation includes salaries, wages, employee benefits (Social Security, employer¬-paid insurance premiums, disability coverage, and retirement contributions), and other forms of remuneration when these have a stated value.

Commercial Paper: A form of short-term tax-exempt debt issued by state and local governments that matures within a short period (less than 365 days) from the date of Issue.

Competitive Underwriting: A sale of municipal securities by an issuer to the underwriter offering the best bid (lowest net or true interest cost) in open competitive bidding. Contrasts with negotiated underwriting.

Constant Yield Tax Rate: A rate which, when applied to the coming year's assessable base, exclusive of the estimated assessed value of property appearing on the tax rolls for the first time (new construction), will produce tax revenue equal to that produced in the current tax year.

Construction Fund: A special fund, often held by the trustee or other fiduciary, into which the net proceeds of an issue are deposited and are to be used to pay project costs. The construction fund is often pledged for the payment of the securities, pending its use for the purpose of paying the project costs.

Continuing Disclosure: The requirement that certain issuers of municipal obligations file annual reports concerning financial and operating data presented in an official statement.

Cost-Benefit Analysis: An analytical technique that compares the costs and benefits of proposed programs or policy actions.

Cost Center: Expenditure categories within a program area that relate to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency.

Cost of Issuance: Expenses paid by the issuer directly related to the authorization, sale, and issuance of bonds. These costs may include legal fees, trustee's fees, printing costs, bond discounts, cost of credit ratings, fees and charges for execution, as well as filing and recording fees.

Coupon: Detachable portions of a bond presented by its holder to bond issuer's paying agent to document interest due. The coupon rate is the rate of interest on face value that the coupons reflect.

Current Revenue: A funding source for the Capital Budget that is provided for annually within the Operating Budget from general, special, or enterprise revenues. Current revenues are used for funding project appropriations not eligible for debt financing or to substitute for debt-eligible costs.

D

Dated Date: The date of a bond issue from which the bondholder is entitled to receive interest even though the bonds may actually be delivered at some other date.

Debt: The total amount owed at a given point in time; the sum of all past deficits.

Debt Limit: The statutory or constitutional maximum debt that an issuer can legally incur.

Debt Service: The annual payment of principal, interest, and issue costs of bonded indebtedness. Debt service is presented both in terms of specific bond allocations by category, fund and by sources of revenues used.

Debt Service Fund: A fund used to record fiscal activities related to the payment of principal, interest, and overhead costs of general obligation debt, capital leases, and equipment purchase agreements.

Default: Failure by the issuer to pay the principal or interest due on a bond, or failure to fulfill other agreed upon legal and contractual obligations.

Deficit: The amount by which expenditures exceed revenues during an accounting period.

Depreciation: The decline of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a fixed asset charged as an expense during a particular period.

Derivatives: A complex investment that is largely unregulated, especially when compared with stocks and bonds. They are securities whose value is derived from some other variable, such as interest rates or foreign currencies, and can be used to reduce risk or increase returns. Derivatives are rarely used and significantly restricted in most states.

Development District: A special taxing district created to finance the costs of infrastructure improvements necessary for the development or redevelopment of land of high priority to the county. These districts are often designated for areas that the county's long-range master plan recommends significant development.

Development Impact Fee: A payment of money imposed upon new property developments as a condition of approval from the county. Development impact fees pay for a proportionate share of the cost of improvements needed to serve new growth and development.

Disbursement: Expenditure or a transfer of funds to another accounting entity within the county's financial system. Total disbursements equal the sum of expenditures and transfers.

Double-barreled Bond: A bond secured by the pledge of more than one source of repayment, often project revenue and taxing power.

E

Earned Income Tax Credit: A tax credit for low-income individuals.

Electronic Commerce: It is the use of computer networks to facilitate transactions involving the production, distribution, and sale and delivery of goods and services in the marketplace. A paperless exchange of business information using the Internet, E-mail, electronic bulletin boards, and similar technologies.

Employee Benefits: For budgeting purposes, employee (fringe) benefits are payments by the employer for Social Security, retirement, and group insurance.

Encumbrance: An accounting commitment that reserves appropriated funds for a future expenditure. The total of all expenditures and encumbrances for a department or agency in a fiscal year, or for a capital project, may not exceed its total appropriation. The commitments relate to unperformed contracts for goods or services.

Enterprise Fund: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are wholly or partially supported by user charges/ fees. Examples include liquor control and parking facilities.

Excise Tax: A tax levied on the purchase of a particular commodity.

Expendable Trust Funds: Accounting entities for assets the county does not own but must use for certain purposes, such as escrow deposits held by the county and retiree group insurance reserves.

Expenditure: A decrease in the net financial resources of the county generally due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.

Expenses: Charges incurred, whether paid or unpaid, by the county for operation, maintenance, interest, and other charges that are presumed to benefit the current fiscal period.

F

Fee: A charge for service to the user or beneficiary of the service.

Fiduciary Funds: Assets held by the county in a trustee capacity or as an agent for individual private organizations, other governmental units, and/or other funds. These can include expendable trust funds, agency funds, pension trust funds, and nonexpendable trust funds.

Fines: Charges levied for violations of laws, regulations, or codes.

Fiscal Policy: The County's policies with respect to revenues, expenditures, and debt management as these relate to county services, programs, and capital investments. A fiscal policy provides a set of principles for the planning and programming of budgets, uses of revenues, and financial management.
Fiscal Plan: Estimates of revenues, based on recommended tax policy and moderate economic assumptions, and projections of currently known or recommended commitments for future uses of resources.

Fiscal Projections: Estimates of revenues and projections of possible expenditures for the functions of government, including analysis of the impact of tax and expenditure patterns on public programs and the economy of the county.

Fiscal Year (FY): A twelve-month period designated as the operating year for accounting and budgeting purposes in a county. A fiscal year can start on different dates depending upon the county, including January 1st and July 1st.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Flat Tax: A tax for which the marginal tax rate is constant throughout the entire range of Incomes.

Formula Grants: A type of grant that allocates federal funds to states or their subdivisions in accordance with a distribution formula prescribed by law or administrative regulation.

Franchise Fee: A fee levied on a corporation in return for authorized conduct of business on or use of public property, or as otherwise provided for by county law.

Full-Time Equivalent (FTE): A standardized unit for measurement of government personnel effort and costs. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a full-time equivalency of one (1/1.0 FTE).

Fund: An accounting devise established to control the receipt and disbursement of revenues for the purpose of implementing specific activities or achieving certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance: Undesignated reserves in a fund, the amount by which resources exceed the obligations of the fund. Fund balance may be measured as a percentage of revenues or expenditures.

G

General Fund: The principal operating fund for a county government. The General Fund is used to account for all financial resources except those required by law, county policy, and generally accepted accounting principles that are to be accounted for in another fund.

General Obligation (G.O.) Bond: A bond secured by the pledge of the county's full faith, credit, and taxing power. Many state and/ or county laws require voter approval of G.O. Bonds. These bonds are regarded as safer than bonds backed by a single revenue source, and generally command lower interest rates and lower reserve fund requirements.

General Revenue: Money received that may be used to fund general county expenditures such as education, public safety, public welfare, debt service, etc. Funds received that are restricted as to use are not general revenues and are accounted for in other funds.

General Sales Tax: A tax levied at the same rate on the purchase of all commodities.

General Wage Adjustment (GWA): An increase in salaries other than seniority-based merit increases (increments). GWA is also referred to as a Cost-of-Living Adjustment (COLA).

Grant: A payment from one level of government to another or from a private organization to a government. Grants are made for specified purposes and must be spent only for that purpose.

Gross Budget: The total cost of a department's operation (not appropriation), including those expenditures that are charged to (and paid by) other funds, departments, agencies, or CIP projects.

Gross Debt: The sum total of an issuer's debt obligations.

Gross Estate: All property owned by the decedent at the time of death.

Gross Spread: The dollar difference between the amount the issuer receives for its securities and the amount that the investors pay for those securities; the gross revenue accruing to the underwriters of a security prior to any costs or expenses.

H

Homestead: A homestead can be a separate structure, condominium, or a mobile home located on owned or leased land as long as the individual living in the home owns it.

Homestead Exemption: Homestead exemptions remove part of a home's value from taxation in order to lower property taxes. For example, if your home is appraised at $50,000, and you qualify for a $15,000 exemption, you will pay taxes on the home as if it was worth only $35,000.

Horizontal Equity: In terms of taxation, people in equal positions should be treated equally.

I

Impact Fees: An impact fee is a one-time charge that requires new development to pay a proportionate share of the revenue needed for construction or expansion of capital facilities to serve the new development. Impact Fees can be collected for many things, including roads, schools, and water system improvements.

Incremental Funding: The provision of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources will cover only a portion of the obligations to be incurred in completing the program or project as programmed.

Individual Retirement Account (IRA): For qualified individuals, a savings account in which the contributions are tax deductible and the interest accrues tax free, provided the funds are held until retirement. On withdrawal, both contributions and accrued interest are subject to tax.

Inheritance Tax: Tax levied on an individual receiving an inheritance.

Indirect Costs: That component of the total cost for a service that is provided by and budgeted within another agency in the county (e.g., legal support, personnel).

Interest Rate: The percentage rate at which a bond bears interest.

Interfund Transfer: A transfer of resources from one fund to another as required by law or appropriation. The funds are considered revenues of the source fund, not the receiving fund.

Intergovernmental Revenue: Funds received from Federal, state, and other local government sources in the form of grants, shared taxes, reimbursements, and payments in lieu of taxes.

Internal Service Funds: Separate financial accounts used to record transactions (primarily goods and services) provided by one department to other departments of the county government on a cost-reimbursable basis. Examples are: motor pool, central duplicating, risk management, and printing and mail.

Issuer: A government, political subdivision, agency, or authority that borrows money through the sale of bonds or notes.

L

Lapse: The reduction of gross personnel costs by an amount believed unnecessary because of turnover, vacancies, and normal delays in filling positions. The amount of lapse will differ among departments, and from year to year.

Lease-Purchase Agreement: A contractual agreement which is termed “lease,” but is in substance a purchase contract with payments made over time.

Lease-Purchase Financing: A long-term lease sold publicly to finance capital equipment or real property acquisitions. A Certificate of Participation is one example.

Lease Revenue Bond: A bond secured by a lease agreement and rental payments from one public agency (lessee) to another (lessor). Lease payments are typically made from revenue sources including general fund, enterprise fund or user fees. The lessor and issuer of the bonds may be a city, county, non-profit corporation, redevelopment agency, joint powers authority, parking authority, etc. The title reverts to lessee after bonds are retired.

Level of Service: The existing or current services, programs, and facilities provided by a government to its citizens. The level of service may increase, decrease, or remain the same depending upon needs, alternatives, and available resources.

Licenses and Permits: Documents issued by the county in order to regulate various kinds of businesses and other activities. Inspection may accompany the issuance of a license or permit, as in the case of food vending licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit, generally to cover all or part of the related cost.

Limited-liability Bond: A bond that does not pledge the full-faith credit of the jurisdiction but does usually dedicate a specific revenue source for repayment.

Line Item: A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, or printing.

M

Master Lease: A securitized package of leases designed to reduce interest rates compared to standard commercial leases.

Means-Tested: A spending program whose benefits flow only to those whose financial resources fall below a certain level.

Millage: A rate of taxation expressed in mils per dollar (0.01 %), normally in property taxation.

Minibonds: County bonds, usually general obligation bonds, issued in small denominations so that they are affordable to a wider segment of the population.

Mission: The desirable end result of any activity. Missions are generally broad and long range in nature compared to goals, which are more specific and immediate. An example of a mission is: “to provide safe, reliable, and cost-efficient public transportation to the residents of the county.”

Modified Accrual Basis: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash.

Mortgage Revenue Bond: A tax-exempt security issued by a state or local government or authority to purchase loans such as mortgages or other owner-financings. The bonds are secured by the payments on the mortgagees) acquired with the bond proceeds.

Municipal Bond: A bond issued by a state or local government.

N

Negotiated Underwriting: A sale of municipal securities in which the terms of the sale are determined through negotiation between the issuer and the purchaser without competitive bidding.

Net Budget: The legal appropriation requirement to finance a fund, department/account, agency, or CIP project. The net budget includes the funds required for charges from other funds, departments, agencies, or CIP projects for services rendered, but does not include charges made to other departments for services rendered.

Net Interest Cost: municipal securities. The traditional method of calculating bids for new issues of

Net Revenue: Gross revenues less operating and maintenance expenses.

Net Wage: The wage after taxes.

Neutral Taxation: Taxing each good at the same rate.

Nexus: Nexus is established when a company has made sufficient contact or established a significant presence within a particular state which constitutes “doing business” in that state. Once this definition is met, the state has legal power to tax the company as well as require the company to collect and remit sales and use taxes. These definitions vary considerably from state-to-state.

Nominal Interest Rate: The interest rate unadjusted for inflation.

Non-Callable Bond: A bond that cannot be called for redemption before its specified maturity date.

Non-Departmental Account: A budget category used to account for resources used for county-funded activities that do not fall within the functional assignment of any department, or for expenditures related to more than one department.

Non-Expendable Trust Funds: Accounting entities for the principal portion of assets held by a government, such as endowments or matching funds, wherein the principal must be preserved intact and expenditures, if any, made from interest earned.

Non-tax Revenue: Includes user charges and fees, lotteries, special assessments, fines, forfeitures, interest earnings, and other miscellaneous general revenues.

Non-Tax Supported Fund: A revenue fund supported by revenues other than taxes.

Notes: Short-term promises to pay specified amounts of money secured by future revenues from specific sources such as bond proceeds, taxes, and federal/state aid payments. They are typically named by the types of revenues expected (bond anticipation notes, tax anticipation notes, revenue anticipation notes, etc.)

O

Operating Budget: A financial plan that presents proposed expenditures for a given period (typically a fiscal year) and estimates of revenue to finance them. Usually excludes expenditures for capital assets.

Operating Expense: Those costs, other than expenditures for personnel costs and capital outlay, which are necessary to support the operation of the organization, such as charges for contractual services, telephones, printing, motor pool, and office supplies

Own-Source General Revenues: Includes revenue from property, general sales, excise, and individual and corporate income taxes, current charges and miscellaneous revenues, including interest. It does not include intergovernmental revenue.

P

Partial Capitalization: The process of either expensing or transferring to the fixed asset account group prior fiscal year expenditures for ongoing capital projects only.

Pass-Through Financing: Tax-exempt issue to finance facilities for the use of a private for-profit or non-profit entity, which is generally responsible for the payment of the debt service. This is the method of financing used by economic development authorities.

Pay-as-you-go: A financial policy of a governmental unit that finances capital outlays from current revenues rather than from borrowing.

Payments-in-lieu-of-taxes (PILT): Funds that are paid to offset costs incurred by counties for services provided to tax-exempt properties.
These types of properties vary, but they can include property owned by state, federal, and other local governments. A new trend is for counties to negotiate payments with not-for-profit organizations.

Pension Trust Funds: Accounting entities for assets held by the county from which retirement annuities and other benefits are paid to former employees.

Per Capita Debt: The amount of municipal debt divided by the population within the issuer's political jurisdiction. It is used as an indication
of the issuer's general obligation debt burden.

Performance Measurement: The use of program indicators, including output and outcome measures and other program data to assess the efficiency and effectiveness of program activity.

Personal Consumption Tax: A system under which each household's tax base is its consumption expenditures.

Personal Property Tax: A tax on property that is not real estate, such as cars and boats.

Personnel Complement: The full and part-time positions, work years, and costs related to employees of the departments and agencies of the county.

Personnel Costs: Expenditures made for salaries, wages, and benefits payable to county employees.

Poverty Line: A fixed level of real income considered enough to provide a minimally adequate standard of living.

Premium: The amount by which the price exceeds the principal amount of a bond.

Present Value: The value today of a certain amount of money to be paid or received in the future.

Prime Interest Rate: The rate of interest charged by banks to their preferred customers.

Principal: The face value of a municipal bond or note, exclusive of accrued interest.

Privatization: The process of changing ownership or control of an enterprise from the public to the private sector.

Productivity Improvement: Increased quantity or improved quality of goods or services using the same or fewer resources. Productivity improvement may be achieved through cost efficiencies, alternative means of delivering services, streamlining organizational structures, making use of automation and other time or labor-saving innovations, and eliminating unnecessary procedures or requirements.

Program: A primary service, function, or set of activities that address a specific responsibility or goal within an agency's mission. A program encompasses all associated activities directed toward the attainment of established objectives.

Program Budget: A statement and plan that identifies and classifies total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services or capital equipment.

Program Change: A change in expenditures, revenues, or service delivery of a program. A Program Change can involve a new initiative, service expansion or reduction, a change in work years, or a change in policy.

Program Description: A statement of the purpose for a program, explaining how it contributes to a department's mission, and what it does. A program description identifies activities that will accomplish specific functions or meet service responsibilities.

Program Indicator: A particular value or characteristic used to measure workload, output, efficiency or effectiveness outcomes; specific information that permits an assessment of how well services are being delivered. Program indicators, such as the percentage of solid waste recycled, can be used to measure the efficiency and effectiveness of program activity.

Program Performance Budget: A method of budgeting whereby the services provided to county residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing the service by the program.

Progressive Tax: A tax with effective rates that is higher for families with higher affluence than they are for families with lower affluence.

Proportional: A tax system under which an individual's average tax rate is the same at each level of income.

Public Facilities: Facilities that serve any valid public purpose.

Public Finance: The field of economics that analyzes government taxation and spending policies.

Purchase Order: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

R

Rate Schedule: A list of the tax liabilities associated with each level of taxable income.

Real Interest Rate: The nominal interest rate corrected for changes in the level of prices by subtracting the expected inflation rate.

Realized Capital Gain: A capital gain resulting from the sale of an asset.

Reallocation of Appropriation: The transfer of unencumbered appropriations (expenditure authority) within the same appropriation category and within the same department and fund.

Real Property: Real estate, including land and improvements (buildings, fences, pavements, etc.), classified for purposes of assessment.

Referendum: The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.

Receipts: Cash received by the county.

Refunding: The sale of new bonds in order to retire outstanding bonds. A refunding may be used to achieve lower interest rates or to replace a restrictive bond resolution with a less restrictive one.

Registered Bond: A bond whose owner is registered with the issuer or its agent. Transfer of ownership can be accomplished only when the registered owner properly endorses the securities.

Regressive Tax: A tax with effective rates that is lower for families with higher affluence than they are for families with lower affluence.

Related Revenue: Revenues earned by the operation of a program. Related revenues are generally not dedicated to the program itself, but flow to a revenue fund. Revenues are related to a program in the sense that revenue will vary depending on the scope and level of services provided through program expenditures.

Reserve: An account used either to set aside budgeted resources that are not required for expenditure in the current budget year or to earmark resources for a specific future purpose.

Resources: Units of input such as workforce, funds, material, equipment, facilities, or other elements supplied to produce and deliver services required to meet program objectives. Examples are: librarians (work years), numbers of libraries (facilities), book collections (material). From a fiscal point of view, resources include revenues, net transfers, and available fund balance.

Request for Information (RFI): A non-binding document that is issued when a county is considering the acquisition of a particular service or product. The purpose of a RFI is to solicit information and/or to determine the level of vendor interest in providing a service or product.

Request for Proposal (RFP): A solicitation inviting proposals from vendors who believe they can provide the products and/or services your county needs. It is also a formal and binding document. A RFP describes the products and/or services needed, but can also ask vendors to propose a solution to a specific county need.

Request for Quotation (RFQ): This kind of quotation is typically used for low-dollar purchases. A verbal price quotation, telephone quote, or faxed quote are three examples of a RFQ.

Revenue: All funds that the county receives, including tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Bonds: A type of bond that is issued to finance a revenue producing enterprise, with principal and interest payable exclusively from the earnings and other revenues of the enterprise. Revenue Bonds account for a majority of municipal bonds used to finance infrastructure, including water, sewer, and solid waste systems. They are generally tax-exempt and do not have the same types of requirements as GoO. Bonds.

Revenue Sharing: A grant from the federal government to a state or locality that places no restrictions on the use of the funds.

Risk Management: A process used to identify and measure the risks of accidental loss, to develop and implement techniques for handling risk, and to monitor results. Techniques used may include self-insurance, commercial insurance, and loss control activities.

Roll Over: Issuance of new notes to retire outstanding notes.

S

Salaries and Wages: An expenditure category for monetary compensation to employees in the form of annual or hourly rates of pay for hours worked.

Sales and Gross Receipts Taxes: Taxes based on volume or value of transfers of goods or services, on gross receipts therefrom, or on gross income and related taxes based on use, storage, production, importation, or consumption of goods. Sales taxes are imposed on sales transactions that occur within the county's boundaries. Sales taxes are collected from the purchaser by the seller at the time of sale, and then remitted by the seller to the government(s) imposing them.

Salary Schedule: A listing of minimum and maximum salaries for each grade level in a classification plan for merit system positions.

Security: A piece of paper that proves ownership of stocks, bonds and other investments.

Serial Bonds: Bonds that have scheduled annual or semi-annual maturities over a period of years.

Short-term Debt: Interest-bearing debt payable within one year from date of issue, such as bond-anticipation notes, bank loans, and tax -anticipation notes and warrants. Includes obligations that have no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Sinking Fund: A reserve fund in which money is set aside at regular intervals so that it is sufficient to retire bonds at or prior to maturity.

Special Assessment Bonds: Bonds issued by a county or special authority that are secured by some type of special taxes, charges, or fees. These bonds are sold to finance specific public infrastructure improvements that directly benefit the property owners in limited, identifiable areas. The assessments are based on property measurement systems related to the benefits such as street front-footage or square footage owned. The system for collecting assessments is usually tied to the collection of ad valorem property taxes. Most Special Assessment Bonds have maturities of 15 years or less.

Special Revenue Funds: Financial accounts used to record the receipt and use of resources which, by law, generally accepted accounting principles, or county policy, must be kept distinct from the general revenues of the county. Revenues for special funds are generally either from a special tax on a specific geographical area or a user charge or fee from persons benefiting from special services or programs.

Special Taxing District: A geographic area that is established by legislation within which a special tax is levied to provide for specific services to the area.

Statutory Incidence: Indicates who is legally responsible for paying a tax.

Supplemental Appropriation: An appropriation of funds above amounts originally appropriated to authorize expenditures not anticipated in the adopted budget. A supplemental appropriation is required to enable expenditure of reserves or additional revenues received by the county through grants or other sources.

T

Tax: A compulsory payment to a government for the purpose of financing services performed for the common good.

Tax Amnesty: Allowing delinquent taxes to be paid without prosecution.

Tax Anticipation Notes (TANs): Short-term notes that are issued in anticipation of the collection of taxes, usually retired only from the tax proceeds of the tax levy whose collection they anticipate. Also known as Tax Anticipation Warrants.

Tax Avoidance: Altering behavior in such a way to reduce your legal tax liability.

Tax Base: The total amount of property and resources subject to taxation.

Tax Credit: A tax credit includes any special provisions of law that result in a dollar-for-dollar reduction in tax liabilities that would otherwise be due. A subtraction from tax liability (as opposed to a subtraction from taxable income).

Tax Evasion: Not paying taxes legally due.

Tax Expenditure: A loss of tax revenue because some item is excluded from the tax base.

Tax Increment Financing (TIF): For a traditional TIP, an area within the county is designated, property taxes are frozen at a base value,
and then a bond is issued to pay for the redevelopment of the area. Increased property tax revenues associated with an increase in assessed valuation of the property over the frozen base repay the bond. TIFs are increasingly used for redeveloping blighted areas. State laws may limit their use.

Tax Indexing: Automatically adjusting the tax schedule to compensate for inflation so that an individual's real tax burden is independent of inflation.

Tax Levy: The amount of tax dollars billed to taxpayers based on the imposition of the property tax rate on the assessed valuation.

Tax Life: The number of years an asset can be depreciated.

Taxable Estate: The gross estate less deductions for costs of settling the estate, outstanding debts of the estate, and charitable contributions.

Taxable Income: The amount of income subject to tax.

Tax-exempt Bonds: Municipal bonds where the interest is exempt from federal income, state income, or state and local personal property taxes.

Tax-rate Limit: The maximum legal rate at which a government may levy a tax.

Term Bond: A bond that has a single maturity (the entire principal matures on one date) and is subject to a sinking fund.

Tipping Fee: A fee charged for each ton of solid waste disposed of, or "tipped," at a solid waste transfer station.

Transient-occupancy Tax: Monies collected by a hotel/motel tax.

True Interest Cost (TIC): The internal rate of return or effective interest cost of the bonds based on the purchase price of the bonds and the debt service payments on the bonds.

Trustee: A bank or agent designated to serve as the custodian of funds and the official representative of bondholders, and who ensures that the bond covenants are not neglected.

Trust Indenture: The document that contains the rights and liabilities of the issuer and the trustee.

U

Unappropriated Reserves: Fund balances available at the close of the preceding year that are not included as resources in the annual budget. Unappropriated fund balances are usually designated for certain programs or projects by the county's legislative body.

Underwriter: A dealer firm that purchases municipal bonds from the issuer and then resells them to the public. The underwriter assumes the risk of ownership until the bonds are sold.

Unincorporated County: Those portions of the county that are not part of the legal entity such as a city or town.

Unit Tax: A tax levied as a fixed amount per unit of commodity purchased.

Use Tax: A sales tax that residents of a given state must pay to that state even if the commodity was purchased in another state. The purpose of use taxes is to remove the incentive to purchase goods out-of-state where they might be taxed at a lower rate or not at all. If use taxes were not imposed and some consumers did have opportunities to buy out-of-state on a no-tax or lower-tax basis, state and local governments imposing sales taxes would lose revenues.

User Fee: The payment made by users of a government-provided good or service.

V

Value-added Tax (VAT): A percentage tax on value added at each stage of production.

Variable Rate Bond: A bond whose yield is not fixed but is adjusted periodically according to a prescribed formula. Variable rate bonds can adjust the interest rate as often as daily, or as infrequently as annually.

Vertical Equity: Distributing tax burdens fairly across people with different abilities to pay.

Vouchers: Grants earmarked for particular commodities, such as medical care or education, given to individuals. A voucher can also be a written document that evidences expenditures and usually indicates the accounts in which they are to be paid.

W

Workload Indicator: A unit of work to be performed (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Y

Yield: The net annual percentage of income an investor will receive from a municipal bond.

Yield-to-Call: The annual percentage return on an investment calculated to the earliest call date.

Yield-to-Maturity: The annual percentage rate of return an investor will receive taking into account the interest rate, length of time to maturity, and the price paid for the bond.

Z

Zero-based Budgeting: A process emphasizing management's responsibility to plan, budget, and evaluate. Zero-based budgeting provides for analysis of alternative methods of operation and various levels of effort. It places new programs on an equal footing with existing programs by requiring that program priorities be ranked, thereby providing a systematic basis for allocating resources.

Zero Coupon Bonds: Non-interest bearing bonds sold substantially below par value. The difference between the discount price and par represents the compound annual interest rate for the investor.

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Information Sources

Westmoreland County Board of Commissioners

Westmoreland County Elected Officials

Westmoreland County Tax Assessment Office

Westmoreland County Information Systems Department

Westmoreland County Controller's Department (CAFR, PAFR)

Westmoreland County Public Works / Parks Department

Westmoreland County Public Safety

Westmoreland County Department of Financial Administration

Government Financial Officers Association

National Association of Counties

U.S. Census Bureau

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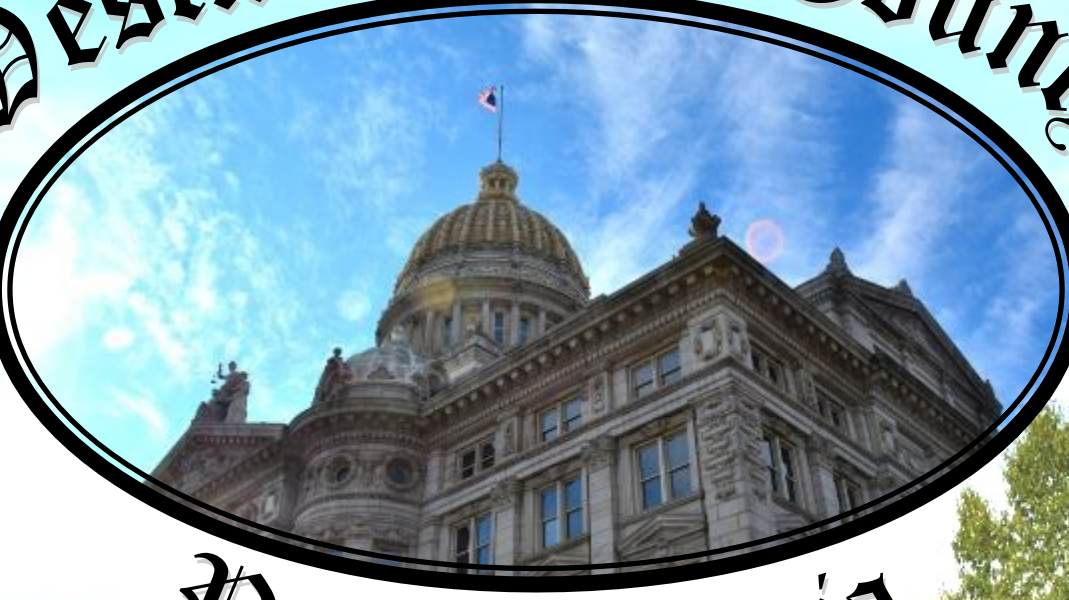
County Commissioners Association of PA

Westmoreland County



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