

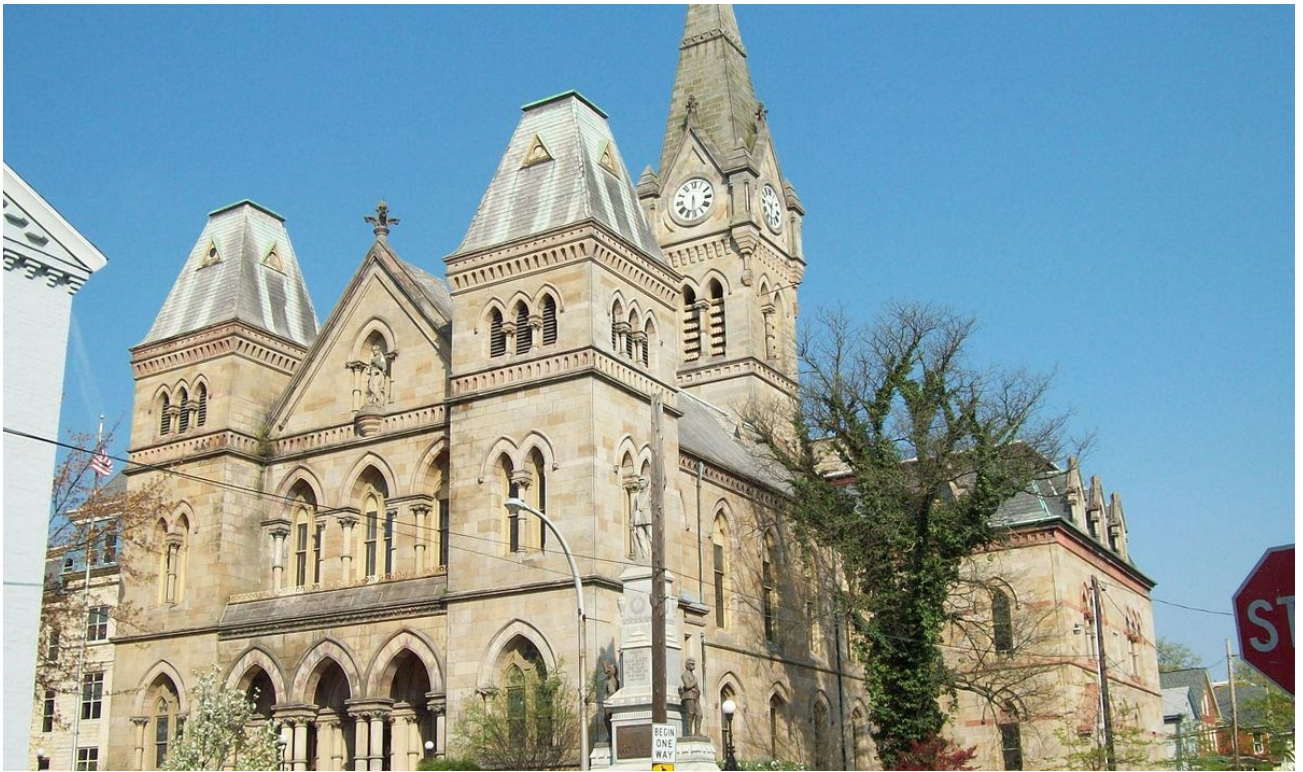
# County of Blair

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## Controller's Annual Financial Report January 1, 2019—December 31, 2019

Prepared by the office of the Controller

- August C. Stickel IV



*"Right is right, even if everyone is against it. Wrong is wrong, even if everyone is for it" - William Penn*

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County of Blair

Blair County Courthouse  
423 Allegheny Street, Suite 141  
Hollidaysburg, PA 16648

Phone: 814-693-3040  
Fax: 814-693-3197  
Email: [astickel@blairco.org](mailto:astickel@blairco.org)



# A MESSAGE FROM THE CONTROLLER

A.C. STICKEL IV

It is my honor to serve as your Blair County Controller. Having completed my first term, we have accomplished many things. Our goal has always been to increase efficiency, transparency, and accountability. 2019 was the second year using our new financial software. This program not only increased efficiency and accountability, but it has helped the Board of Commissioners develop a much more accurate budget.

The Controller's office is responsible for all aspects of Accounts Payable. We maintain all retirement records and process the monthly retirement distribution. In 2019, our Payroll Administrator, Sondra Hoefler, retired after 23 years of service to the county. Following her retirement, payroll processing was moved to the Human Resource Department. The Controller still finalizes payroll and approves all tax payments and filings.

The County Controller is a member of the Blair County Retirement Board, the Blair County Salary Board and the Blair County Prison Board. For 2019, I served as Secretary of all three boards.

In 2019 we completed audits of most Real Estate Tax Collectors and started developing an audit program for the District Courts. We also began auditing lodging establishments for payment of the hotel tax. Additionally, our office works closely with the external auditors on reviewing procedures and activity in other county offices.

The external audit for the year 2014 reported 46 material findings. While the number has decreased each year, we are excited to report that for 2019, there were only two material findings. This is just another example of our commitment to increased accountability.

This work wouldn't be possible without the work of my dedicated staff: Chief Deputy Angela Wagner, Accounts Payable Manager Marie Wentz, A/P Specialist Kendra Gallina, Administrative Assistant and Retirement Coordinator Wendy Long, and our Auditor/Accountant Donny Wertz. I would be remiss if I didn't recognize the contributions of Retired Payroll Administrator Sondra Hoefler & Tammy Leaper who served as my 2nd Deputy Controller until her departure in early 2020.

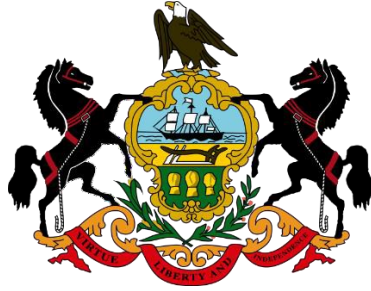
We look forward to continuing in service to the Citizens of Blair County.

Best Wishes



A.C. Stickel IV, Controller





# **BLAIR COUNTY CONTROLLER'S OFFICE**

The controller is accountable to the citizens of Blair County.

Our mission is to enforce the laws of this commonwealth, ordinances of this county, and to comply with best practices.

The money discharged by this office is derived from the taxpayers of Blair County.

The controller is a mere steward of taxpayer resources.

Our priority is to ensure claims against the county treasury are accurate and in compliance with the law and all applicable policies.

Our goal is to carry out our duties with accuracy, accountability, efficiency, and transparency.

While an elected position, this is not a political office. Every citizen, employee, vendor, and customer will be treated equally with respect.

# THE CONTROLLER'S OFFICE

STAFF

A.C. Stickel IV  
Controller

Angela Wagner  
Chief Deputy Controller

Wendy Long  
Administrative Assistant  
Retirement Administrator

Marie Wentz  
Accounts Payable Manager

Donald Wertz  
Accountant

Kendra Gallina  
Accounts Payable Specialist



# BLAIR COUNTY

ECONOMY, EDUCATION, HOUSING



## ECONOMY

The economy of Blair County employs 56.7k people. The largest industries are healthcare & social assistance (9,867 people), retail trade (8,333 people), and manufacturing (6,385 people). The highest paying industries are transportation, warehousing and utilities (\$49,212 then mining, quarrying & mineral extraction (\$48,875).

Households in Blair County have a median annual income of \$45,664 which is less than the median income of \$61,937 across the United States. This is in comparison to a median income of \$44,033 in 2016 which represents 3.7% growth.

## EDUCATION

The largest universities in Blair County, by number of degrees awarded, are the Pennsylvania State University—Penn State Altoona, Greater Altoona Career & Technology Center, and YTI Career Institute-Altoona.

The most popular majors are Licensed Practical & Vocational Nurse Training, General Cosmetology, and Electrical & Electronics Engineering.

## HOUSING

The median property value in Blair County was \$117,300 in 2017, which is .511 times smaller than the national average of \$229,700. The homeownership rate in Blair County is 70.1% which is higher than the national average of 63.9%.

Residents of Blair County have an average commute time of 19.5 minutes and they generally commute alone by personal vehicle. Car ownership is in line with the national average of 2 cars per household.

## LIBRARIES

The Blair County Library System is home to 7 different libraries around the county. This system is a great resource to thousands of our county residents.



# WELCOME TO BLAIR COUNTY

## HISTORY, INDUSTRY & ARTS

Blair County is a wonderful place to live, work, and visit. We have a rich history from Revolutionary War outpost Fort Roberdeau and the Horseshoe Curve to the home of ironmaker Elias Baker. You are invited to visit these and many other sites. Don't miss the Altoona Railroader's museum.



Blair County is a leader in industry. We are home to the McClanahan corporation which has been in business since 1835. New Pig Inc. is another world leader, providing industrial cleaning solutions around the world. The Pennsylvania Railroad, now Norfolk Southern, currently recycles locomotives into more efficient models. The Slinky was invented and produced in Blair County and we remain home to the Mallow Cup and Delgrosso's spaghetti sauce.



Located in Blair County, the historic Mishler Theatre is home to the Altoona Community Theatre, several local dance troupes, and the Altoona symphony. We are also home to the Southern Alleghenies Museum of Art and the annual Altoona Arts Festival. Many events are also held at the Jaffa Shrine and the Blair County Convention Center.



# WELCOME TO BLAIR COUNTY

HEALTHCARE, EDUCATION & RECREATION

With four hospitals, many skilled-care facilities, rehabilitation centers, and testing facilities, Blair County's largest industry is healthcare, followed by retail and manufacturing.



Blair County is home to seven public school districts as well as several private schools. We are home to Penn State Altoona and branches of Penn Highlands College and South Hills School of Business. Blair County is also home to the Greater Altoona Career & Technology Center and the YTI Institute. The Altoona Beauty School and Salon Professional Academy make their home in Blair County.

Blair County is the home of the Altoona Curve AAA Baseball team. We offer amusement parks, several first class golf courses, hunting, fishing, canoe/kayaking, hiking, and all sorts of sports. There are countless basketball, softball, soccer and other leagues for children, youth, and adults. Blair County is a very active community.



# COUNTY OFFICIALS



## BOARD OF COMMISSIONERS

From left:

Terry Tomassetti, Vice Chair (Retired 12/31/19)

Bruce Erb, Chairman

Ted Beam, Secretary (Retired 12/31/19)



**CONTROLLER**

**A.C. Stickel IV**

(814) 693-3040



**CORONER**

**Patricia Ross**

(814) 940-5938



**DISTRICT ATTORNEY**

**Richard Consiglio**

(Retired 4/1/20)

(814) 693-3010



**PROTHONOTARY**

**Robin Patton**

(814) 693-3080



**REGISTER OF WILLS &  
RECORDER OF DEEDS**

**Mary Ann Bennis**

(Retired 12/31/2019)

(814) 693-3095



**SHERIFF**

**JIM OTT**

(814) 693-3100



**TREASURER**

**JIM CAROTHERS**

(814) 693-3120



**CHIEF CLERK & COUNTY  
ADMINISTRATOR**

**Helen Schmitt**

(RETIRED 1/3/2020)

(814) 693-3030



**ASSISTANT CHIEF CLERK**

**Nicole Hemminger**

(Appointed Chief Clerk & County Administrator 1/3/2020)



**FINANCE DIRECTOR**

**Jennifer Sleppy**

(814) 693-3025



# JUDGES

## Court of Common Pleas Judges

Honorable Elizabeth A. Doyle, President Judge  
Honorable Daniel J. Milliron  
Honorable Timothy M. Sullivan  
Honorable Wade A. Kagarise  
Honorable Jackie Bernard



## Magisterial District Judges

### **District 24-3-03**

MDJ Paula M. Aigner  
311 Union Street  
Hollidaysburg, PA 16648  
Ph: 814-693-3210  
Fax: 814-693-3212

### **District 24-1-02**

MDJ Benjamin F. Jones  
2601 5th Avenue  
Altoona, PA 16602  
Ph: 814-941-4550  
Fax: 814-941-2323

### **District 24-1-03**

MDJ Daniel C. DeAntonio  
615 4th Street  
Altoona, PA 16602  
Ph: 814-942-6421  
Fax: 814-942-4770

### **District 24-3-01**

MDJ Fred B. Miller  
5628 East Pleasant Valley Boulevard  
Tyrone, PA 16686  
Ph: 814-684-4617  
Fax: 814-684-9634

### **District 24-3-02**

MDJ Matthew S. Dunio  
5929 California Avenue  
Altoona, PA 16601  
Ph: 814-944-4371  
Fax: 814-944-2546

### **District 24-3-04**

MDJ Andrew L. Blattenberger  
310 Airport Drive, Suite 9  
Martinsburg, PA 16662  
Ph: 814-793-2495  
Fax: 814-793-2461

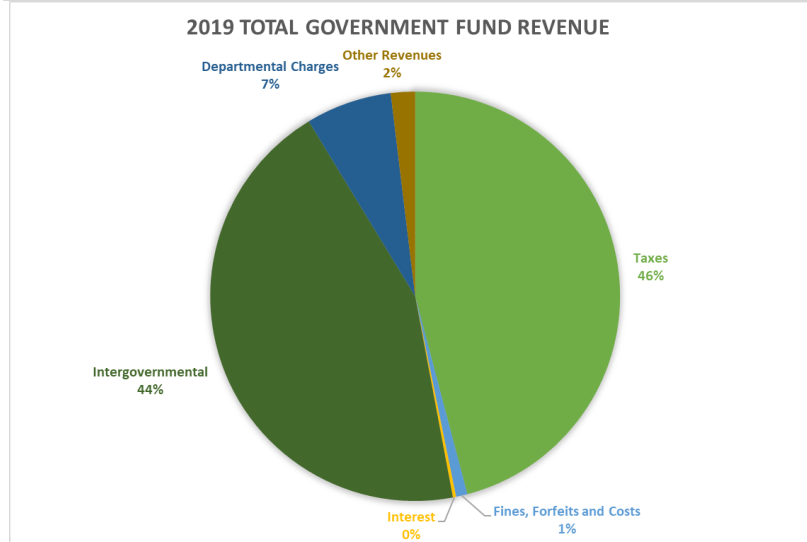
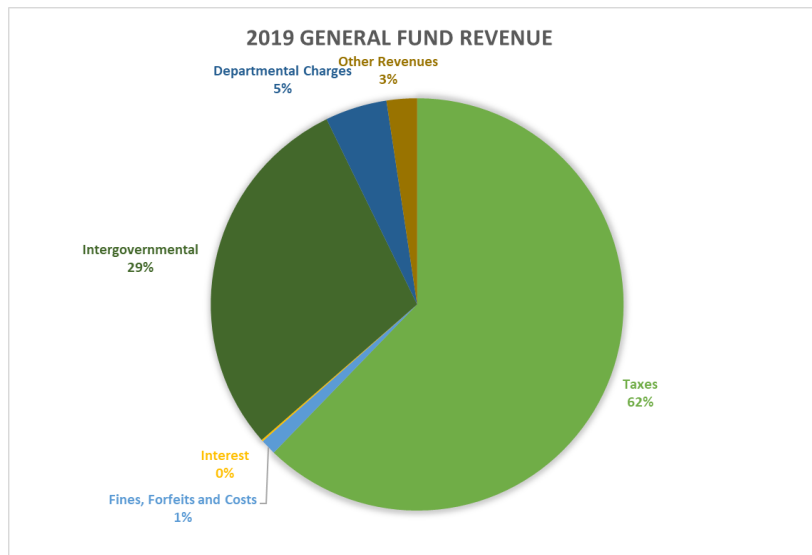
# FINANCIAL REPORTS

## REVENUE

### WHERE THE MONEY COMES FROM

General fund revenues totaled \$53,797,186 for 2019. \$33,213,009 of county revenue comes directly from taxpayers. \$15,699,182 comes from federal, state and local governments, which is ultimately provided by the taxpayer. This shows that taxpayers fund 91% of the county's general fund.

The legislature authorizes counties to levy two taxes: Tax on property (real estate) and tax on lodging rentals (hotel tax). By statute the county is required to appropriate 96% of hotel tax revenues to promote travel and tourism. Of the \$1.1 million collected in hotel tax, the county retained \$47,535.

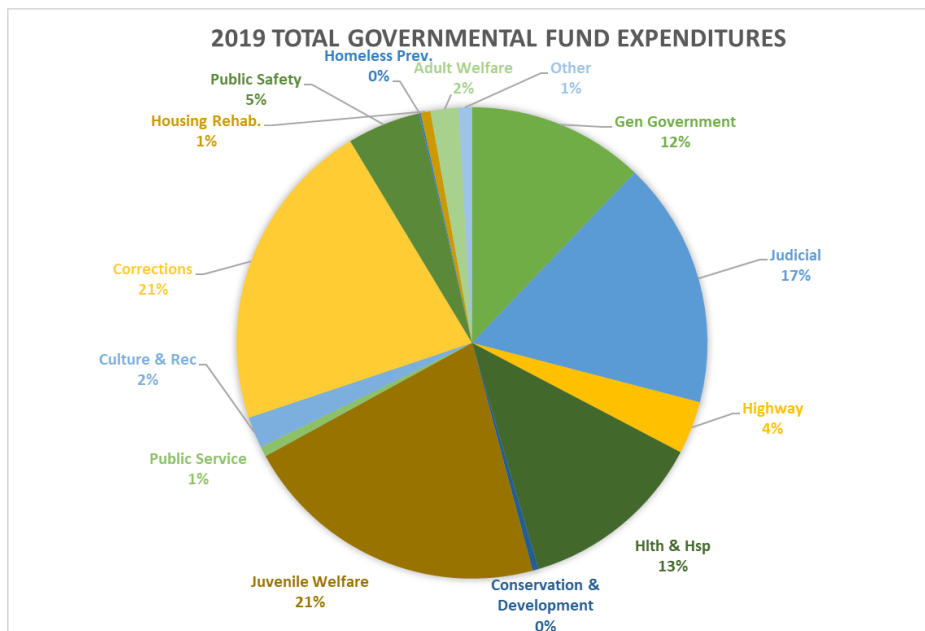
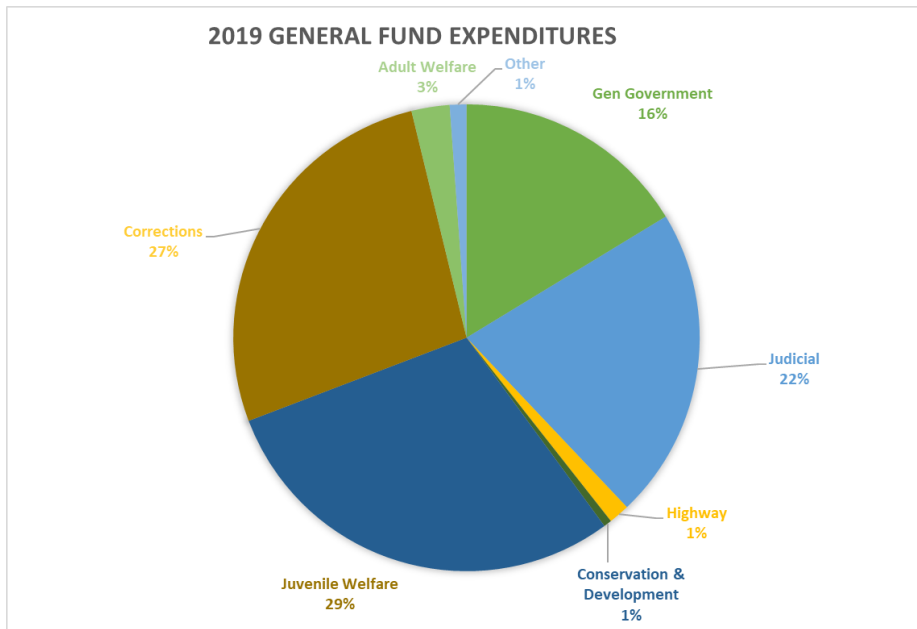


# FINANCIAL REPORTS

## EXPENDITURES

### WHERE THE MONEY GOES

General fund expenditures for 2019 totaled \$49,037,468 for 2019. Additionally, \$ 3,634,697 was transferred to other funds. This left the County of Blair with a general fund surplus of \$840,188.





# 2019 ANNUAL FINANCIAL REPORT

## EXCERPTS FROM 2019 INDEPENDENT AUDIT

### COUNTY OF BLAIR

#### MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management Discussion and Analysis section of the County of Blair's annual financial report provides an overall review of the County's financial activities for the year ended December 31, 2019.

Please read this section in conjunction with the County's financial statements, which immediately follow this section. The accompanying financial statements have been prepared in accordance with GASB Statement Number 34 and present both government-wide using the accrual basis of accounting and fund financial statements using the modified accrual basis of accounting.

#### FINANCIAL HIGHLIGHTS

- Assets for Government Activities totaled \$65,012,463 of which 56% represents net capital assets.

The total Governmental Activities revenue for the County totaled \$72,490,066.

The total Governmental Activities expenses totaled \$70,565,237.

Of the \$70,565,237 of Governmental Activities expenses, \$5,599,855 was financed by departmental charges, and \$32,286,352 was financed by government grants and contributions.

- Long Term Debt

The County increased its outstanding long-term debt in the amount of \$3,912,962. This was primarily related to an increase in the net pension obligation

- The County's real estate tax levy for 2019 was 3.517 mills for general purposes, 0.377 mills for debt purposes, 0.019 mills for libraries, and 0.012 mills for parks and recreation bringing the total millage for 2019 to 3.925 mills.

## CONDENSED STATEMENT OF NET POSITION

### FIGURE 1

	Governmental Activities 2019	Governmental Activities 2018
<b>ASSETS</b>		
Current and Other Assets	\$28,406,549	\$ 30,885,176
Capital Assets	<u>\$36,605,914</u>	<u>\$ 32,828,979</u>
<b>Total Assets</b>	<b><u>\$65,012,463</u></b>	<b><u>\$ 63,714,155</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Defined Benefit Pension Plan	<u>\$ 5,993,742</u>	<u>\$ 3,235,116</u>
<b>LIABILITIES</b>		
Long-term Obligations	\$108,619,656	\$ 108,961,464
Other Liabilities	<u>\$ 7,243,299</u>	<u>\$ 7,642,990</u>
<b>Total Liabilities</b>	<b><u>\$115,862,955</u></b>	<b><u>\$ 116,604,454</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred-Bond Premium	\$ 608,842	\$ 478,064
Deferred Pension Plan	<u>\$9,858,290</u>	<u>\$ 14,230,364</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>\$10,467,132</u></b>	<b><u>\$ 14,708,428</u></b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	\$ 1,925,914	\$ 17,910,011
Restricted	\$ 7,056,335	\$ 10,844,599
Unrestricted (Deficit)	<u>(\$74,547,837)</u>	<u>(\$ 93,118,221)</u>
<b>Total Net Position</b>	<b><u>(\$55,565,588)</u></b>	<b><u>(\$ 64,363,611)</u></b>

**CHANGES IN NET POSITION**  
**FIGURE 2**

	Governmental Activities 2019	Governmental Activities 2018
Revenue		
Program Revenues		
Charges for Services	\$ 5,599,855	\$ 5,608,261
Grants & Contributions	\$32,286,352	\$ 28,097,086
General Revenues		
Property Taxes	\$33,477,746	\$ 33,628,491
Other	<u>\$ 1,576,113</u>	<u>\$ 1,186,195</u>
<b>Total Revenues</b>	<b><u>\$72,940,066</u></b>	<b><u>\$ 68,520,033</u></b>
Expenses		
Administrative	\$ 8,960,082	\$ 7,324,888
Adult Welfare	\$ 1,287,777	\$ 1,389,793
Conservation & Development	\$ 309,155	\$ 279,441
Corrections	\$14,689,104	\$ 13,512,125
Culture & Recreation	\$ 1,486,989	\$ 1,420,511
Health & Hospitals	\$ 8,658,003	\$ 7,371,192
Highway	\$ 2,493,847	\$ 2,170,206
Housing Rehabilitation	\$ 449,965	\$ 143,862
Homeless Prevention	\$ 83,455	\$ 193,599
Interest on Long-Term Debt	\$ 863,813	\$ 908,292
Judicial	\$11,595,015	\$ 10,280,501
Juvenile Welfare	\$14,324,338	\$ 14,865,629
Other Expenditures	\$ 1,325,383	\$ 6,296,455
Public Service	\$ 406,930	\$ 281,337
Public Safety	<u>\$ 3,631,381</u>	<u>\$ 3,444,415</u>
<b>Total Expenses</b>	<b><u>\$ 70,565,237</u></b>	<b><u>\$ 69,882,246</u></b>
<b>Increase (Decrease) in Net Position</b>	<b>\$ 2,374,829</b>	<b>(\$ 8,920,564)</b>
<b>Net Position – Beginning (Restated)</b>	<b><u>(\$ 57,940,417)</u></b>	<b><u>(\$ 55,443,047)</u></b>
<b>Net Position – Ending</b>	<b><u>(\$ 55,565,588)</u></b>	<b><u>(\$ 64,363,611)</u></b>



CAPITAL ASSETS (NET OF DEPRECIATION)

FIGURE 3

	Governmental Activities 2019	Governmental Activities 2018
Land and Improvements	\$ 1,844,363	\$ 1,832,712
Artifacts	\$ 109,200	\$ 109,200
Construction in Progress	\$ 1,404,795	\$ 1,480,353
Bridges & Roads	\$ 634,917	\$ 332,026
Buildings	\$ 53,487,556	\$ 49,675,813
Machinery and Equipment	\$ 22,209,367	\$ 20,595,830
Improvements Other Than Buildings	\$ 266,132	\$ 204,048
Furniture & Fixtures	<u>\$ 579,643</u>	<u>\$ 553,198</u>
Total:	\$ 80,535,973	74,783,180
Accumulated Depreciation	<u>(\$ 43,930,059)</u>	<u>(\$40,364,648)</u>
Net Capital Assets	<u>\$ 36,605,914</u>	<u>\$ 34,418,532</u>

## GOVERNMENTAL ACTIVITIES

Expenses for the County's governmental activities totaled \$70,565,237. Program revenues reduced the net expenses to \$ 32,679,030. Program revenues are as follows:

- Charges for Services \$5,599,855
- Operating Grants & Contributions \$32,286,352

The major source that produced general revenue is local tax collections which total \$33,477,746.

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The budgeted component of the General Fund experienced fund balance income of \$ 907,625. The governmental funds had total revenues of \$ 72,940,066, and total expenditures of \$76,012,349. The General Fund's balance as shown on pages 17 and 20 of the Financial Report is comprised of the following:

Nonspendable Fund Balance	\$ 251,290
Committed Fund Balance	\$ 593,099
Assigned Fund Balance	\$2,487,105
Unassigned Fund Balance	<u>\$5,762,876</u>
Total:	<u>\$9,094,370</u>

**COUNTY OF BLAIR  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Blair County Airport Authority</u>
<b><u>Assets</u></b>		
Cash and Cash Equivalents	\$ 17,431,980	\$ 133,475
Investments	312,159	-
Prepaid Expenses	369,546	17,779
Accounts Receivable	554,967	18,776
Taxes Receivable	3,622,018	-
Due from Other Governmental Units	0,087,090	154,812
Due from Component Unit	18,781	-
Capital Assets Not Being Depreciated:		
Land	-	3,595,148
Artifacts	109,200	-
Construction in Progress	1,404,795	2,236,060
Capital Assets, Net of Accumulated Depreciation	<u>35,091,919</u>	<u>11,122,873</u>
<b>Total Assets</b>	<b>\$ 65,012,463</b>	<b>\$17,279,023</b>
<b><u>Deferred Outflow of Resources</u></b>		
Defined Benefit Pension Plan	\$ 5,993,742	\$ -
<b>Total Deferred Outflows of Resources</b>	<b>\$ 5,993,742</b>	<b>\$ -</b>
<b><u>Liabilities</u></b>		
Accounts Payable	\$ 3,739,006	\$ 338,392
Deposits Payable	6,000	-
Due to Other Governments	90,352	-
Due to Primary Government	-	19,524
Accrued Payroll	1,219,959	29,079
Unearned Revenue	179,333	5,103
Accrued Interest	200,591	-
Current Portion of Long-Term Obligations	2,043,764	1,614,840
Noncurrent Portion of Long-Term Obligations	<u>108,619,656</u>	-
<b>Total Liabilities</b>	<b>\$116,104,661</b>	<b>\$ 2,006,938</b>
<b><u>Deferred Inflows of Resources</u></b>		
Deferred - Bond Premium	\$ 600,842	\$ -
Defined Benefit Pension Plan	<u>9,858,290</u>	-
<b>Total Deferred Inflows of Resources</b>	<b>\$ 10,467,132</b>	<b>\$ -</b>
<b><u>Net Position</u></b>		
Invested in Capital Assets, Net of Related Debt	\$ 11,925,914	\$15,319,717
Restricted	7,056,335	19,786
Unrestricted (Deficit)	( 74,547,837)	( 67,418)
<b>Total Net Position</b>	<b>(\$ 55,565,588)</b>	<b>\$15,272,085</b>



**COUNTY OF BLAIR  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
WITH THE STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

Total Fund Balances - Governmental Funds		\$20,723,340
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in governmental funds.		
Cost of Capital Assets	\$80,535,973	
Accumulated Depreciation	( 43,930,059)	36,605,914
Taxes receivable that are not expected to be received within 60 days of year end, therefore, they are shown as unearned revenue in the fund statements.		
		2,684,264
The net pension liability is not due and payable in the current period and, therefore, is not reported in the funds.		
		( 76,632,831)
The deferred outflows and inflows of resources related to defined benefit pension plans are not reported in the funds since they are measured on the accrual basis.		
Deferred Outflow of Resources		5,993,742
Deferred Inflow of Resources		( 9,858,290)
Other postemployment benefits (OPEB)		
		( 7,323,725)
Long-term liabilities including bonds payable and other deferred inflows of resources are not due and payable in the current period. Deferred bond premiums, which will be amortized over the life of the bonds, and, therefore, are not reported as liabilities in the funds. Long-term liabilities and other deferred inflows of resources at year end consist of:		
Bonds Premium	(\$ 608,842)	
Bonds and Notes Payable	( 24,887,743)	
Compensated Absences	( 1,819,121)	
Workers Compensation Claims	( 241,705)	( 27,557,411)
Accrued interest on bonds and notes are not recognized on the fund statements.		
		( 200,591)
Total Net Position - Government-Wide		(\$55,565,588)

**COUNTY OF BLAIR  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

Total Net Change in Fund Balances - Governmental Funds (\$3,072,283)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are capitalized and depreciated over their estimated useful lives as depreciation expense in the statement of activities. This is the amount by which capital outlay in the period exceeds depreciation expense.

Capital Outlay	\$5,707,016	
Depreciation Expense	( 3,609,661)	2,187,385

Repayment of bond and note principal payments are an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Bond and Note Principal	1,987,313
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Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds financial statements when it is due, and, thus, requires the use of current financial resources. In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. The interest accrued in the statement of activities amount due is shown here, including amortization of bonds premium.

77,223

In the statement of activities, certain operating expenses - compensated absences (vacations and sick days) are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between amount earned versus the amount used.

( 89,504)

Workmen's Compensation Payable Adjustment

( 35,233)

The additional pension expense associated with the County's defined benefit pension plan that do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

1,364,238

The change in the Other Postemployment Benefits (OPEB) is recorded in the government-wide statements.

( 44,310)

Change in Net Position - Government-Wide

\$2,374,829

**COUNTY OF BLAIR  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2019**

	<b>Employee Retirement Plan Fund</b>	<b>Custodial Funds</b>
<b><u>Assets</u></b>		
Cash and Cash Equivalents	\$ 93,544	\$ 3,835,587
Taxes Receivable	-	0,507,122
Due from Other Funds	-	4,973
Other Receivables	-	1,695
Investments, at Fair Value:		
Pooled Cash and Cash Equivalents	306,131	-
Managed Mutual Funds	27,842,980	-
Private Equity Investment	<u>5,655,996</u>	<u>-</u>
Total Assets	<u>\$33,898,651</u>	<u>\$10,429,377</u>
<b><u>Liabilities and Net Position</u></b>		
<b><u>Liabilities</u></b>		
Accounts Payable	\$ 21,756	\$ -
Due to Other Governments	-	4,402,241
Due to Other Funds	<u>-</u>	<u>3,937,811</u>
Total Liabilities	<u>\$ 21,756</u>	<u>\$ 8,340,052</u>
<b><u>Net Position</u></b>		
Restricted for:		
Employee Retirement Benefits	\$33,876,895	\$ -
Individuals, Organizations, and Other Third-Parties	<u>-</u>	<u>2,089,325</u>
Total Net Position	<u>\$33,876,895</u>	<u>\$ 2,089,325</u>

**COUNTY OF BLAIR  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED DECEMBER 31, 2019**

	<u>Employee Retirement Plan Fund</u>	<u>Custodial Funds</u>
<b><u>Additions</u></b>		
Contributions:		
County	\$ 4,200,000	\$ -
Plan Members	956,611	-
Gifts	-	<u>122,867</u>
Total Contributions	<u>\$ 5,156,611</u>	<u>\$ 122,867</u>
Investment Income:		
Net Unrealized Appreciation in Fair Value of Investments	\$ 4,351,690	\$ -
Realized Gain on Disposal of Investments	525,391	-
Interest	9,828	-
Dividends	689,697	-
Other Investment Income	<u>5,809</u>	<u>-</u>
Total Investment Income	<u>\$ 5,582,415</u>	<u>\$ -</u>
Investment Expense	( <u>86,693</u> )	<u>-</u>
Net Investment Income	<u>\$ 5,495,722</u>	<u>\$ -</u>
Other Income:		
Collections for Other Governments	\$ -	\$5,318,977
Collections for Other Third-Parties	<u>-</u>	<u>938,440</u>
Total Other Income	<u>\$ -</u>	<u>\$6,257,417</u>
Total Additions	<u>\$10,652,333</u>	<u>\$6,380,284</u>
<b><u>Deductions</u></b>		
Benefits Paid	\$ 7,495,655	\$ -
Administrative Expenses	43,150	-
Payments to Gift Recipient	-	109,871
Payments to Other Governments	-	4,998,524
Payments to Other Third-Parties	<u>-</u>	<u>778,994</u>
Total Deductions	<u>\$ 7,538,805</u>	<u>\$5,887,389</u>
Change in Net Position	<u>\$ 3,113,528</u>	<u>\$ 492,896</u>
<u>Net Position - Beginning</u>	<u>30,763,367</u>	<u>1,596,430</u>
<u>Net Position - Ending</u>	<u>\$33,876,895</u>	<u>\$2,089,326</u>

**COUNTY OF BLAIR**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b><u>Revenues</u></b>			
<b><u>Taxes</u></b>			
Current	\$30,834,761	\$30,834,761	\$30,759,506
Delinquent	1,400,000	1,400,000	1,798,433
Fees	650,000	650,000	655,070
Commissions	<u>225,000</u>	<u>225,000</u>	<u>-</u>
Total Taxes	\$33,109,761	\$33,109,761	\$33,213,009
<b><u>Fines, Forfeits, and Costs</u></b>	<b>\$ 826,392</b>	<b>\$ 826,392</b>	<b>\$ 656,934</b>
<b><u>Earnings on Temporary Investments</u></b>	<b>\$ 33,330</b>	<b>\$ 33,330</b>	<b>\$ 66,168</b>
<b><u>Intergovernmental</u></b>			
Child Welfare	\$14,567,497	\$14,567,497	\$13,238,847
Adult Parole	83,000	83,000	41,724
Court Operations	229,500	229,500	276,374
Jury Reimbursements	3,000	3,000	-
Surplus Foods	-	-	225,518
Victim Witness	202,127	202,127	103,467
Aging - MATP	1,516,049	1,516,049	1,335,119
Emergency Management	139,722	139,722	120,174
Juvenile Title IV-E	160,000	160,000	-
Elections	-	-	126,036
District/Assistant District Attorney - Salary Reimbursement	-	-	116,544
Prison	-	-	8,344
Coroner	-	-	10,000
Sheriff	-	-	6,890
Treasurer	-	-	4,080
Solid Waste	<u>-</u>	<u>-</u>	<u>86,065</u>
Total Intergovernmental	\$16,900,895	\$16,900,895	\$15,699,182
<b><u>Departmental Reimbursements and Charges</u></b>			
Treasurer	\$ 87,998	\$ 87,998	\$ 49,266
Register and Recorder	745,000	745,000	653,424
Sheriff	421,881	421,881	355,683
Prothonotary	477,700	477,700	493,245
Magistrates	505,740	505,740	563,818
Foster Homes Paid by Individuals	63,640	63,640	71,785



**COUNTY OF BLAIR**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2019**  
**(CONTINUED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b><u>Revenues (Continued)</u></b>			
<b><u>Departmental Reimbursements and Charges (Cont.)</u></b>			
Prison	\$ 375,000	\$ 375,000	\$ 324,802
Election Fees	2,540	2,540	2,504
Coroner	41,000	41,000	48,763
District/Assistant District Attorney - Salary Reimbursement	120,000	120,000	-
Public Defenders Fees	-	-	300
Transcript Requests	14,520	14,520	13,704
Records Management	-	-	9,732
Victim Witness	-	-	510
911	-	-	17,100
Discovery and Copy Revenue	4,000	4,000	2,147
Bad Checks & Restitution	<u>2,500</u>	<u>2,500</u>	<u>3,010</u>
 Total Departmental Reimbursements and Charges	 <u>\$ 2,861,519</u>	 <u>\$ 2,861,519</u>	 <u>\$ 2,609,823</u>
 <b><u>Payments in Lieu of Taxes</u></b>			
Payments in Lieu of Taxes	<u>\$ 230,000</u>	<u>\$ 230,000</u>	<u>\$ 264,737</u>
 <b><u>State Tax Equalization</u></b>			
State Tax Equalization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <b><u>Other Revenue Receipts</u></b>			
Indirect Costs and Administration Fees	\$ 640,033	\$ 640,033	\$ 662,242
911	15,000	15,000	-
Soil Conservation Payroll and Benefits	34,700	34,700	35,167
Copy Request Fees	250	250	-
Clean and Green Filing Fees	7,000	7,000	-
Miscellaneous	-	-	98,826
District Attorney	-	-	87,236
Assessment	-	-	11,319
Rent and Leases	10,600	10,600	10,700
Insurance Proceeds and Rebates	-	-	346,261
Refund of Prior Year Expenditure	<u>-</u>	<u>-</u>	<u>13,325</u>
 Total Other Revenue Receipts	 <u>\$ 707,583</u>	 <u>\$ 707,583</u>	 <u>\$ 1,265,076</u>
 Total Revenues	 <u>\$54,669,480</u>	 <u>\$54,669,480</u>	 <u>\$53,774,929</u>

**COUNTY OF BLAIR**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2019**  
**(CONTINUED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b><u>Other Financing Sources</u></b>			
<b><u>Sale of Property and Supplies</u></b>			
Sale of Surplus Property	\$ 250	\$ 250	\$ 16,731
	-----	-----	-----
<b><u>Transfers from Other Funds</u></b>			
	\$ -	\$ -	\$ -
	-----	-----	-----
Total Other Financing Sources	\$ 250	\$ 250	\$ 16,731
	-----	-----	-----
Total Revenues and Other Financing Sources	\$54,669,730	\$54,669,730	\$53,791,660
	-----	-----	-----
<b><u>Expenditures</u></b>			
<b><u>Governmental</u></b>			
<b><u>Administration</u></b>			
Commissioners	\$ 822,269	\$ 825,463	\$ 2,425,325
Solicitor	132,312	132,312	139,784
County Buildings	1,434,559	1,442,440	1,459,175
Conduct of Elections	461,596	581,761	603,515
Tax Assessment	761,597	762,735	689,345
Treasurer	240,871	246,312	249,530
Tax Collectors	115,434	115,434	124,938
Delinquent Tax Office	580,907	581,397	457,516
Controller	471,442	482,885	514,604
Geographic Information Systems	104,510	104,510	96,445
Planning Commission	50,318	53,654	-
Central Telephone Service	5,721	5,721	12,488
Information Technology	681,138	637,016	564,168
Central Purchasing	37,482	37,534	39,976
Records Management	143,803	146,308	109,403
Office Services	136,407	136,407	142,720
Finance	143,949	145,549	154,434
Human Resources	481,689	318,292	338,104
911	2,307	7,027	-
General	-	-	-
	-----	-----	-----
Total Administration	\$ 6,808,311	\$ 6,762,757	\$ 8,121,470
	-----	-----	-----

**COUNTY OF BLAIR  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GENERAL FUND  
BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 2019  
(CONTINUED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b><u>Expenditures</u></b> (Continued)			
<b><u>Governmental</u></b> (Continued)			
<b><u>Judicial</u></b>			
Register and Recorder	\$ 491,521	\$ 494,142	\$ 518,020
Sheriff	1,812,601	1,853,099	2,081,194
Coroner	472,496	517,240	513,299
Prothonotary	754,058	744,824	749,926
Costs and Fines	199,872	200,367	193,745
Public Defender	816,382	826,042	883,030
District Attorney	1,435,238	1,458,631	1,505,236
Law Library	48,033	51,390	52,575
Court Administration	892,384	917,105	941,817
Custody Office	106,727	107,032	105,320
Court Reporters	364,242	365,766	391,159
Jury System	108,192	107,713	94,699
Judges	611,259	618,825	594,833
District Justices	1,365,346	1,427,432	1,504,470
Constables	-	-	-
Victim Witness	217,585	217,909	145,755
Domestic Relations	<u>239,278</u>	<u>239,499</u>	<u>248,779</u>
Total Judicial	<u>\$10,015,214</u>	<u>\$10,227,016</u>	<u>\$10,603,857</u>
<b><u>Corrections</u></b>			
Probation and Parole:			
Adults	\$ 735,453	\$ 737,464	\$ 623,278
Juvenile	1,109,118	1,109,193	1,441,780
Juvenile Detention Home	136,665	136,665	-
Probation and Parole	724,185	720,577	-
County Jail	<u>10,656,794</u>	<u>10,711,622</u>	<u>11,078,424</u>
Total Corrections	<u>\$13,362,215</u>	<u>\$13,415,521</u>	<u>\$13,143,482</u>
<b><u>Adult Welfare</u></b>			
Blair County Office of Aging	<u>\$ 1,516,049</u>	<u>\$ 1,548,505</u>	<u>\$ 1,286,287</u>
<b><u>Juvenile Welfare Service</u></b>			
Child Welfare General Supervision	<u>\$15,855,284</u>	<u>\$15,805,503</u>	<u>\$14,242,629</u>

**COUNTY OF BLAIR  
REQUIRED SUPPLEMENTARY INFORMATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GENERAL FUND  
BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 2019  
(CONTINUED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b><u>Expenditures</u></b> (Continued)			
<b><u>Governmental</u></b> (Continued)			
<b><u>Highways</u></b>			
Maintenance of Roads and Bridges	\$ 625,431	\$ 628,099	\$ 703,680
	_____	_____	_____
<b><u>Health and Hospitals</u></b>			
Public Health Service	\$ -	\$ -	\$ 225,518
	_____	_____	_____
<b><u>Other Programs</u></b>			
Emergency Management	\$ 225,699	\$ 233,742	\$ 164,892
Veterans Affairs	105,080	114,044	114,301
Employee Benefits	11,184	-	-
Insurance	247,500	247,500	-
Historic and Civic Association	-	-	-
Extension Office	110,469	110,469	111,376
Conservation District	178,882	178,882	268,580
Airport	-	-	-
Libraries	-	-	-
Fort Roberdeau	-	-	-
Miscellaneous	6,254,948	6,204,089	-
	_____	_____	_____
Total Other Programs	\$ 7,134,362	\$ 7,088,726	\$ 659,149
	_____	_____	_____
Total Governmental	\$55,316,866	\$55,476,127	\$48,986,072
	_____	_____	_____
<b><u>Other Financing Uses</u></b>			
Transfers to Other Funds	\$ -	\$ -	\$ 3,897,963
Refunds	-	-	-
	_____	_____	_____
Total Other Financing Uses	\$ -	\$ -	\$ 3,897,963
	_____	_____	_____
Total Expenditures and Other Financing Uses	\$55,316,866	\$55,476,127	\$52,884,035
	_____	_____	_____
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$ 647,136)	(\$ 600,397)	\$ 907,625
	_____	_____	_____

**COUNTY OF BLAIR**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2019**  
**(CONTINUED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>Fund Balance</u> - Beginning			\$ 5,170,167
Prior Period Adjustment			<u>2,423,194</u>
<u>Fund Balance</u> - Beginning (Restated)			\$ 7,593,361
<u>Fund Balance</u> - Ending			<u>\$ 8,500,986</u>

Note: The **Actual** column does not include activity from the workmen's compensation funds and the unemployment compensation fund.

General Fund Fund Balance	\$8,500,986
Workmen's Compensation Funds Fund Balance	593,384
Unemployment Compensation Fund Fund Balance	<u>-</u>
	<u>\$9,094,370</u>



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