

DOCKET No. Doc. #8

Number	Term	Year
187	Jud. Assignment	1972
Docket		

IN RE: ASSIGNMENT OF HONORABLE R.
PAUL CAMPBELL TO THE COURT OF
COMMON PLEAS OF CLEARFIELD COUNTY,
~~FORTY-SIXTH JUDICIAL DISTRICT~~
Versus

Commonwealth of Pennsylvania }
Supreme Court—Eastern District } ss:

I, PATRICK N. BOLSINGER Prothonotary of the Supreme Court of Penn-

sylvania, in and for the Eastern District thereof, the said Court being a Court of Record, do here-

by certify that the foregoing is a true and correct copy of the whole and entire Order, dated September 14, 1972, assigning the Honorable R. Paul Campbell to the Court of Common Pleas of Clearfield County, 46th Judicial District, for the period and purpose therein stated

in the case of Michael J. Delaney v. Mary C. Delaney
Assignment Docket, 1972
at No. 187 Judicial/Term, 1972

as full, entire and complete as the same remains on file in the said Supreme Court, in the case there stated; and I do hereby further certify that the foregoing has been compared by me with the original record in said cause in my keeping and custody as the Prothonotary of said Court, and that the foregoing is a correct transcript from said record and of the whole of the original thereof.

IN TESTIMONY WHEREOF, I have here-

unto set my hand and affixed the seal of the said

Court, at Philadelphia, in the County of Philadel-

phia, in the said Eastern District of Pennsylvania,

this Fourteenth day of

September in the year of our Lord

One Thousand Nine Hundred and Seventy-two

Patrick N. Bolsinger
Prothonotary.

No. 541 November Term, 1966
C.P. - Clearfield Co.

SUPREME COURT OF PENNSYLVANIA
Eastern District

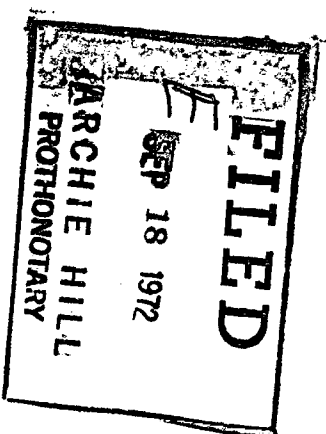
No. 187 Judicial Assignment Docket, 1972
Assignment Docket, 1972

IN RE:

ASSIGNMENT OF

HONORABLE R. PAUL CAMPBELL
vs.
TO THE COURT OF COMMON PLEAS
OF CLEARFIELD COUNTY,
FORTY-SIXTH JUDICIAL DISTRICT

EXEMPLIFICATION



SUPREME COURT OF PENNSYLVANIA
Eastern District

IN RE: :
ASSIGNMENT OF : Judicial Assignment Docket, 1972
HONORABLE R. PAUL CAMPBELL :
TO THE COURT OF COMMON PLEAS :
OF CLEARFIELD COUNTY, :
FORTY-SIXTH JUDICIAL DISTRICT : No. 187

O R D E R

AND NOW, to wit, this 14th day of September, 1972, Honorable John A. Cherry, President Judge of the Forty-sixth Judicial District, having disqualified himself to preside in the case of MICHAEL J. DELANEY v. MARY C. DELANEY, presently pending in the Court of Common Pleas of Clearfield County, Forty-sixth Judicial District, at No. 541 November Term, 1966; and Honorable R. Paul Campbell, President Judge of the Forty-ninth Judicial District, having signified his willingness so to act, he is hereby specially assigned to the Court of Common Pleas of Clearfield County, Forty-sixth Judicial District, for such period or periods required, commencing September 27, 1972, to hear and determine the matter aforesaid.

Under this assignment Honorable R. Paul Campbell shall exercise the same power and authority as is vested in a Judge of the Court of Common Pleas of the Forty-sixth Judicial District, by the laws of this Commonwealth.

THE COURT

By Jones, B. R.
Chief Justice

COMMONWEALTH OF PENNSYLVANIA

ANNUAL BUDGET

of the

County of CLEARFIELD

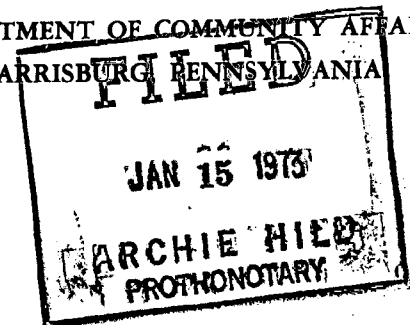
for the year

1973

DEPARTMENT OF COMMUNITY AFFAIRS
HARRISBURG, PENNSYLVANIA

Prepared and submitted pursuant to the provisions of:

Act No. 130, Approved August 9, 1955;
Act No. 230, Approved July 28, 1953;
Act No. 396, Approved June 24, 1937.



DETAILED STATEMENT OF ESTIMATED RECEIPTS AND EXPENDITURES
GENERAL OPERATING FUND
DETAILED STATEMENT OF ESTIMATED RECEIPTS

Sources of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1. Balances from Previous Year — TOTAL				
a. Cash in Bank				
b. Securities and Investments Held				
REVENUE RECEIPTS	180,000.		130,000.	130,000.
2. Taxes				
a. Real Estate				
(1) Total levy on <u>\$81,000,000.00</u> valuation at <u>15</u> mills	1,177,500.		1,215,000.	1,215,000.
(2) Less <u>10</u> % uncollectible in current year	117,750.		121,500.	121,500.
(3) Net amount from current real estate tax	1,059,750.		1,093,500.	1,093,500.
(4) Receipts from prior years	150,000.		150,000.	150,000.
(5) Total real estate taxes	1,209,750.		1,243,500.	1,243,500.
b. Occupation				
(1) Total levy on \$ _____ valuation at _____ mills				
(2) Less _____ % uncollectible in current year				
(3) Net amount from current occupation tax				
(4) Receipts from prior years				
(5) Total occupation taxes				
c. Per Capita				
(1) Total levy on _____ persons at \$ _____ per person				
(2) Less _____ % uncollectible in current year				
(3) Net amount from current per capita tax				
(4) Receipts from prior years				
(5) Total per capita taxes				
d. Personal Property	42,000.		42,000.	42,000.
(1) Total levy at 4 mills on \$ _____ valuation				
(2) Less <u>5</u> % uncollectible in current year	2,100.		2,100.	2,100.
(3) Net amount from current personal property tax	39,900.	40,986.90	39,900.	39,900.
(4) Receipts from prior years	1,000.	300.50	1,000.	1,000.
(5) Total personal property taxes	40,900.	40,986.90	40,900.	40,900.
e. TOTAL	1,250,650.		1,284,400.	1,284,400.
3. Licenses and Permits	5,000.	2,923.95	4,000.	4,000.
4. Court Costs, Fines and Forfeits	2,000.	2,001.00	2,000.	2,000.
5. Revenue from Use of Money and Property				
a. Interest on bank balances				
b. Interest from securities				
c. Rent of buildings, property and equipment				
d. Other				
e. TOTAL				

DETAILED STATEMENT OF ESTIMATED RECEIPTS

Sources of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
6. Grants and Gifts				
a. Federal (Specify purpose)				
(1) Civil Defense	3,000.	4,746.95	4,000.	4,000.
(2) Airports				
(3) Planning (Soil Waste)			6,528.	6,528.
(4) Flood Control, Water Supply, Irrigation				
(5)				
(6)				
(7) Tax Statements	1,500.	1,416.00	1,500.	1,500.
(8)				
(9)				
(10)				
b. State (Specify purpose)				
(1) Barberry Eradication				
(2) Airports				
Public Welfare Grants				
(3) for Care of Mentally Retarded		10,932.00		
(4) for Child Welfare Services	40,000.	48,780.71	92,800.	92,800.
(5) for Juvenile Probation Programs	6,000.	9,068.00	10,000.	10,000.
(6) for Aging				
(7) for Public Assistance (Include M. A. A.)				
(8) Other Public Welfare Grants				
Other State Funds				
Courts - All others		29,727.00	55,000.	55,000.
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				
c. Other (Specify)				
(1)				
(2)				
(3)				
d. TOTAL	50,500.	104,670.66	169,828.	169,828.
7. Departmental Charges and Reimbursements				
a. Treasurer	6,000.	5,690.99	6,000.	6,000.
b. Recorder of Deeds & Register of Wills	35,000.	44,234.40	50,000.	50,000.
c. Register of Wills Clerk of Orphans Court	15,000.	4,286.11	8,000.	8,000.
d. Sheriff	10,000.	9,585.97	10,000.	10,000.
e. Coroner				
f. Prothonotary	50,000.	57,014.79	65,000.	65,000.
g. Clerk of Courts	60,000.	43,830.93	50,000.	50,000.
(1)				
(2)				
(3) Probation Offices	4,000.	2,925.98	4,000.	4,000.
h. Welfare Department (Include Payments by Individuals)				
(1) Adults	450,000.	303,179.64	450,000.	450,000.
(2) Juveniles	12,000.	9,578.46	12,000.	12,000.
i. Juvenile Home				
j. County Prison				
k. Elections	1,000.			
(1) Payments for Military Ballots	100.	46.40	100.	100.
(2) Payments for Special Elections				
(3) Filing Fees and Referenda			700.	700.
l. Tax Claim Bureau				
m. Other Magistrates	52,000.	47,016.22	60,000.	60,000.
n. TOTAL	695,100.	527,689.89	715,800.	715,800.

DETAILED STATEMENT OF ESTIMATED RECEIPTS

Source of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
8. Payments in Lieu of Taxes				
a. Pennsylvania Department of Forests and Waters		6131.74	6000.00	6000.00
b. State Game Lands	10,000.	7778.86	8000.00	8000.00
c. Fish Commission Properties				
d. Federal Lands				
e. Housing Authorities				
f. Other (Specify)				
g.				
h. TOTAL	10,000.	13,910.60	14,000.00	14,000.00
9. Other Revenue Receipts (Specify)				
a. Sale of County Produced Items	7,000.	5724.64	7000.00	7000.00
b. Weights and Measures				
c. State Tax Equalization Board	500.	283.80	500.00	500.00
d.				
e. Public Utility Tax	14,000.	11,403.00	12,000.00	12,000.00
f.				
g.				
h.				
i.				
j. TOTAL	21,500.	17,411.44	19,500.00	19,500.00
10. Total Revenue Receipts (Items 2a., 3, 4, 5a., 6d., 7n., 8h., 9j.)	2,034,750.		2,209,528.00	2,209,528.00
NON-REVENUE RECEIPTS				
11. Temporary Loans				
12. Act 299 of 1959 (Article VII-A of Municipal Borrowing Law) Loans				
13. Sale of Bonds				
14. Sale of Property, Supplies and Equipment	500.	1264.50	1500.00	1500.00
15. Joint Projects				
16. Cash from Sale of Investments				
17. Other Non-Revenue Receipts (Specify)				
a. Hospitalization	500.	35.64	100.00	100.00
b.				
c. Miscellaneous Refunds	3,000.	8153.26	5000.00	5000.00
d. Telephone Refunds		1.67		
e.				
f.				
g.				
h.				
i.				
j.				
k. TOTAL			6,600.00	6,600.00
18. Transfers from Other Funds				
a. From Fund				
b. From Fund				
c. From Fund				
d. From Fund				
e. From Fund				
f. TOTAL				

DETAILED STATEMENT OF ESTIMATED RECEIPTS AND EXPENDITURES

Sources of Receipt OR Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
19. Total Non-Revenue Receipts (Items 11-16, 17k., and 18f.)	4,000.		6,600.	6,600.
20. Total Estimated Receipts (Items 10 and 19)	2,038,750.	1,876,180.20	2,216,128.	2,216,128.
21. TOTAL ESTIMATED BALANCES AND RECEIPTS (Items 1 and 20)	2,218,750.	1,	2,346,128.	2,346,128.
GOVERNMENTAL EXPENDITURES				
I GENERAL GOVERNMENT				
Administrative				
101. Commissioners			50,814.	50,814.
1. Personal Services—Total				
1. Salaries of Commissioners	39,000.	28,500.	39,000.	39,000.
3. Salaries of Clerical Staff	5,200.	7,903.72	5,800.	5,800.
4. Wages	5,700.		6,014.	6,014.
2. Other Services—Total			9,500.	9,500.
1. Advertising	1,000.	78.61	1,500.	1,500.
2. Telephone and Postage	2,000.	2,231.35	3,000.	3,000.
3. Traveling Expenses	1,000.	1,750.56	2,500.	2,500.
4. Premiums on Commissioners Bonds	150.	113.00		
5. Association Dues and Expenses	2,000.	1,916.60	2,500.	2,500.
11. Other		12.00		
3. Materials and Supplies—Total	2,400.	2,878.04	3,500.	3,500.
4. Capital Outlay—Total - Equipment	1,000.	761.49	1,500.	1,500.
TOTAL—Commissioners	57,650.	46,148.40	65,314.	65,314.
102. Solicitor				
1. Personal Services—Total			7,500.	7,500.
1. Salary of Solicitor	4,200.	3,300.	5,000.	5,000.
2. Salaries of Assistants				
3. Salaries of XXXX Labor Relation Consultant			2,500.	2,500.
2. Other Services—Total			400.	400.
2. Telephone and Postage				
3. Traveling Expenses	50.	190.97	300.	300.
11. Other - Miscellaneous	50.		100.	100.
3. Materials and Supplies—Total				
TOTAL—Solicitor	4,300.	3,490.97	7,900.	7,900.
103. Court House				
1. Personal Services—Total			17,281.	17,281.
3. Salaries of Staff	15,780.	10,954.83	17,281.	17,281.
4. Wages		536.00		
2. Other Services—Total			18,000.	18,000.
2. Telephone and Postage				
6. Fuel, Light, Water and Sewerage	10,000.	6,434.46	10,000.	10,000.
7. Contracted Custodial Services				
8. Contracted Maintenance and Repairs	15,000.	3,558.77	7,500.	7,500.
9. Rent of Additional Space				
11. Other Miscellaneous	500.	487.85	500.	500.

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
103. Continued:				
3. Materials and Supplies—Total	3,000.	2,489.00	3,000.00	3,000.00
4. Capital Outlay—Total				
1. Purchase of Land - Equipment	2,000.	352.41	2,000.00	2,000.00
2. Construction of Buildings				
3. Purchase of Major Equipment				
TOTAL—Court House	46,280.	24,813.32	40,281.00	40,281.00
104. Elections				
A. Registration			10,685.00	10,685.00
1. Personal Services—Total				
3. Salaries of Inside Registrars	9,180.	6,824.85	9,685.00	9,685.00
4. Wages of Outside Registrars	1,000.	385.27	1,000.00	1,000.00
2. Other Services—Total			850.00	850.00
1. Advertising	100.		100.00	100.00
2. Telephone and Postage	400.	387.28	400.00	400.00
3. Traveling Expenses	200.		200.00	200.00
9. Rent of Registration Offices	150.	50.00	150.00	150.00
11. Other				
3. Materials and Supplies—Total	1,000.	2,501.21	1,000.00	1,000.00
4. Capital Outlay—Total. Equipment	500.	25.75	500.00	500.00
B. Conduct of Primary and General Elections				
1. Personal Services—Total			32,000.00	32,000.00
4. Wages				
a. Pay of election officers	31,000.	11,885.72	31,000.00	31,000.00
b. Pay for computing returns	1,000.	540.00	1,000.00	1,000.00
2. Other Services—Total			2,500.00	2,500.00
1. Advertising	1,500.	412.46	1,500.00	1,500.00
9. Rent of Polling Places & Voting Machines	1,000.	75.00	500.00	500.00
11. Other Voting Machine Insurance	550.	270.00	500.00	500.00
3. Materials and Supplies—Total	14,000.	7,894.11	14,000.00	14,000.00
4. Capital Outlay—Total (4 new machines)	500.	742.00	9,000.00	9,000.00
TOTAL—Elections (All 104.)	62,080.	34,993.65	70,535.00	70,535.00
105. Tax Assessment				
1. Personal Services—Total			52,772.00	52,772.00
1. Salary of Chief Assessor or Board	7,200.	5,352.86	7,596.00	7,596.00
2. Salary of Board's Solicitor				
3. Salaries of Assistants and Clerks	44,920.	29,269.59	37,676.00	37,676.00
4. Wages (Outside Assessors)	5,000.	5,624.46	7,500.00	7,500.00
2. Other Services—Total			13,400.00	13,400.00
1. Advertising		18.34		
2. Telephone and Postage	500.	469.41	600.00	600.00
3. Traveling Expenses	1,800.	1,841.09	2,500.00	2,500.00
5. Association Dues and Expenses	250.	284.00	300.00	300.00
8. Contracted Assessment Services	10,000.	7,200.00	10,000.00	10,000.00
11. Other				
3. Materials and Supplies—Total	6,000.	6,850.42	8,000.00	8,000.00
4. Capital Outlay—Total New Machine	1,500.	1,957.96	1,500.00	1,500.00
TOTAL—Tax Assessment	77,170.	58,868.13	75,672.00	75,672.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
106. Weights and Measures				
1. Personal Services—Total	4,980.	3,702.31	5,254.00	5,254.00
2. Other Services—Total			1,050.00	1,050.00
2. Telephone and Postage				
3. Traveling Expenses	650.	606.72	800.00	800.00
5. Association Dues and Expenses	150.		150.00	150.00
11. Other	100.		100.00	100.00
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Weights and Measures	5,880.	4,309.03	6,304.00	6,304.00
107. Treasurer				
1. Personal Services—Total			26,370.00	26,370.00
1. Salary and/or Commissions of Treasurer	11,000.	8,038.33	11,000.00	11,000.00
2. Salary of Treasurer's Solicitor	750.	562.50	1,000.00	1,000.00
3. Salaries of Deputies and Clerks	13,620.	10,125.87	14,370.00	14,370.00
4. Wages		50.00		
2. Other Services—Total			6,826.00	6,826.00
1. Advertising	2,500.	2,146.49	2,500.00	2,500.00
2. Telephone and Postage	3,200.	2,237.06	3,200.00	3,200.00
3. Traveling Expenses	100.	100.00	200.00	200.00
4. Premium on Bond	3,100.	2,411.00	126.00	126.00
5. Association Dues and Expenses	800.	699.10	800.00	800.00
11. Other				
3. Materials and Supplies—Total	2,500.	1,501.53	2,500.00	2,500.00
4. Capital Outlay—Total	500.	480.38	500.00	500.00
TOTAL—Treasurer	38,070.	28,352.26	36,196.00	36,196.00
108. Tax Collectors				
1. Personal Services—Total			49,500.00	49,500.00
3. Salaries (In cities of the 3rd class)	7,500.	4,137.95	7,500.00	7,500.00
5. Commissions	42,000.	36,004.75	42,000.00	42,000.00
2. Other Services—Total			2,500.00	2,500.00
2. Postage				
4. Premiums on Bonds	2,500.	2,232.57	2,500.00	2,500.00
11. Other				
3. Materials and Supplies—Total	2,000.	2,342.73	2,500.00	2,500.00
4. Capital Outlay—Total				
TOTAL—Tax Collectors	54,000.	44,718.00	54,500.00	54,500.00
109. Delinquent Tax Office COMMUNITY ACTION				
1. Personal Services—Total	1,500.			
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
3. Traveling Expenses				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Delinquent Tax Office COMMUNITY ACTION	1,500.			

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
110. Controller or Auditors				
1. Personal Services—Total			21,512.00	21,512.00
1. Salary of Controller	11,000	8038.33	11,000.00	11,000.00
2. Salary of Controller's or Auditors' Solicitor	1,000	750.00	1,000.00	1,000.00
3. Salaries of Deputies and Clerks	9,000	6630.21	9,512.00	9,512.00
4. Wages (Auditors)				
2. Other Services—Total			2,700.00	2,700.00
1. Advertising	900	811.05	1,000.00	1,000.00
2. Telephone and Postage	900	975.10	1,000.00	1,000.00
3. Traveling Expenses	50	65.60	100.00	100.00
4. Premium on Bond				
5. Association Dues and Expenses	600	527.60	600.00	600.00
8. Contracted Auditing Services				
11. Other		11.00		
3. Materials and Supplies—Total	1,500	1980.39	2,500.00	2,500.00
4. Capital Outlay—Total Equipment	1,500	1464.30	1,500.00	1,500.00
TOTAL—Controller or Auditors	26,450	21,289.88	28,212.00	28,212.00
111. Engineer and/or Surveyor				
1. Personal Services—Total				
1. Salary of Engineer and/or Surveyor				
2. Salaries of Professional Staff				
3. Salaries of Clerks				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
8. Contracted Engineering Services				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Engineer and/or Surveyor				
112. Planning and Zoning				
1. Personal Services—Total			19,845.00	19,845.00
1. Salary of Planning Director	15,000	11151.86	15,825.00	15,825.00
2. Salaries of Professional Staff				
3. Salaries of Clerks	3,900	2763.62	4,020.00	4,020.00
4. Wages				
2. Other Services—Total			8,000.00	8,000.00
1. Advertising	1,000		1,000.00	1,000.00
2. Telephone and Postage	600	618.29	800.00	800.00
3. Traveling Expenses	600	559.63	800.00	800.00
5. Association Dues and Expenses	100	162.89	200.00	200.00
8. Contracted Planning Services	4,000	14308.00	5,000.00	5,000.00
11. Other	200		200.00	200.00
3. Materials and Supplies—Total	800	1026.71	1,500.00	1,500.00
4. Capital Outlay—Total Equip., Purch. & Maint.		60.00		
TOTAL—Planning and Zoning	26,200	30,681.00	29,345.00	29,345.00
113. Recorder of Deeds				
1. Personal Services—Total				
1. Salary or Fees of Recorder				
2. Salary of Recorder's Solicitor				
3. Salaries of Deputies and Clerks				
4. Wages				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
113. Continued:				
- 2. Other Services—Total				
- 2. Telephone and Postage				
- 4. Premium on Bond				
- 5. Association Dues and Expenses				
- 8. Contracted Duplication of Records				
- 11. Other				
- 3. Materials and Supplies—Total				
- 4. Capital Outlay—Total				
TOTAL—Recorder of Deeds				
114. Miscellaneous Administrative				
A. Central Telephone Service (PBX, etc.)				
- 1. Personal Services—Total				
- 2. Other Services—Total				
- 3. Materials and Supplies—Total				
- 4. Capital Outlay—Total				
B. Data Processing (IBM, Burroughs, National Cash, etc.)				
- 1. Personal Services—Total				
- 2. Other Services—Total				
- 3. Materials and Supplies—Total				
- 4. Capital Outlay—Total				
C. Microfilming and Photo Recording				
- 1. Personal Services—Total				
- 2. Other Services—Total				
- 3. Materials and Supplies—Total	30,000		25,000.	25,000.00
- 4. Capital Outlay—Total Camera	5,000			
D. (Specify Purpose)				
- 1. Personal Services—Total				
- 2. Other Services—Total				
- 3. Materials and Supplies—Total				
- 4. Capital Outlay—Total				
E. (Specify Purpose)				
- 1. Personal Services—Total				
- 2. Other Services—Total				
- 3. Materials and Supplies—Total				
- 4. Capital Outlay—Total				
TOTAL—Miscellaneous Administrative	35,000		25,000.	25,000.00
115. Total Administrative				
- 1. Personal Services	283,730		244,033.00	244,033.00
- 2. Other Services	60,550		65,726.00	65,726.00
- 3. Materials and Supplies	63,200		63,500.00	63,500.00
- 4. Capital Outlay	11,900		16,500.00	16,500.00
TOTAL—Administrative	419,380		389,759.00	389,759.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
Judicial				
117. Register of Wills & RECORDER OF DEEDS				
1. Personal Services—Total			39,715.00	39,715.00
1. Salary or Fees of Register	12,000.	8769.26	12,000.00	12,000.00
2. Salary of Register's Solicitor	750.	562.50	1,000.00	1,000.00
3. Salaries of Deputies and Clerks	25,620.	18807.53	26,715.00	26,715.00
4. Wages				
2. Other Services—Total			4,700.00	4,700.00
1. Advertising	2,500.	1138.75	2,500.00	2,500.00
2. Telephone and Postage	1,000.	1003.07	1,500.00	1,500.00
4. Premium on Bond	300.	533.00		
5. Association Dues and Expenses	700.	412.00	700.00	700.00
11. Other				
3. Materials and Supplies—Total	3,000.	16723.31	3,000.00	3,000.00
4. Capital Outlay—Total Equipment Purchases		530.08	1,000.00	1,000.00
TOTAL—Register of Wills	45,870.	48779.50	48,415.00	48,415.00
118. Sheriff				
1. Personal Services—Total			26,986.00	26,986.00
1. Salary of Sheriff	11,000.	8038.33	11,000.00	11,000.00
2. Salary of Sheriff's Solicitor	750.	562.50	1,000.00	1,000.00
3. Salaries of Deputies and Clerks	11,200.	8464.26	14,986.00	14,986.00
4. Wages of Special Deputies and Clerks				
2. Other Services—Total			3,700.00	3,700.00
1. Advertising				
2. Telephone and Postage	1,000.	655.54	1,000.00	1,000.00
3. Traveling Expenses	2,800.	1625.96	2,200.00	2,200.00
4. Premium on Bond				
5. Association Dues and Expenses	350.	319.80	400.00	400.00
11. Other	50.	94.46	100.00	100.00
3. Materials and Supplies—Total	1,500.	827.18	1,000.00	1,000.00
4. Capital Outlay—Total New Car	300.	150.00	500.00	500.00
TOTAL—Sheriff	31,950.	21293.03	32,186.00	32,186.00
119. Coroner				
1. Personal Services—Total			6,000.00	6,000.00
1. Salary of Coroner	3,000.		6,000.00	6,000.00
3. Salaries of Deputies and Clerks	3,000.	4807.10		
4. Wages			3,320.00	3,320.00
2. Other Services—Total				
2. Telephone and Postage	500.	388.52	500.00	500.00
3. Traveling Expenses	700.	321.60	700.00	700.00
4. Premium on Bond	72.	62.00		
5. Association Dues and Expenses	120.	110.00	120.00	120.00
11. Other Physicians & Autopsies	1,500.	1835.00	2,000.00	2,000.00
3. Materials and Supplies—Total	200.	22.50	200.00	200.00
4. Capital Outlay—Total				
TOTAL—Coroner	9,092.	7546.72	9,520.00	9,520.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
120. Prothonotary				
1. Personal Services—Total			31,042.00	31,042.00
1. Salary of Prothonotary	12,000.	8769.26	12,000.00	12,000.00
2. Salary of Prothonotary's Solicitor	750.	562.50	1,000.00	1,000.00
3. Salaries of Deputies and Clerks	17,100.	12860.00	18,042.00	18,042.00
4. Wages		255.00		
2. Other Services—Total			1,850.00	1,850.00
1. Advertising				
2. Telephone and Postage	700.	734.09	1,000.00	1,000.00
3. Traveling Expenses	50.		100.00	100.00
4. Premium on Bond				
5. Association Dues and Expenses	750.	698.20	750.00	750.00
11. Other	50.			
3. Materials and Supplies—Total	4,000.	4204.30	4,500.00	4,500.00
4. Capital Outlay—Total Equipment Purchases		215.17	1,500.00	1,500.00
TOTAL—Prothonotary	35,400.	28329.62	38,892.00	38,892.00
121. Clerk of Courts				
1. Personal Services—Total				
1. Salary of Clerk				
2. Salary of Clerk's Solicitor				
3. Salaries of Deputies and Clerks				
4. Wages				
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
4. Premium on Bond				
5. Association Dues and Expenses				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Clerk of Courts				
122. Domestic Relations Officer				
1. Personal Services—Total				
2. Other Services—Total				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Domestic Relations Officer				
123. District Attorney				
1. Personal Services—Total			26,293.00	26,293.00
1. Salary of District Attorney	11,000.	8038.33	11,000.00	11,000.00
3. Salaries of Assistants, Detectives and Clerks	14,400.	10705.77	15,093.00	15,093.00
4. Wages		63.99	200.00	200.00
2. Other Services—Total			1,950.00	1,950.00
1. Advertising				
2. Telephone and Postage	900.	919.90	1,000.00	1,000.00
3. Traveling Expenses	400.	52.60	300.00	300.00
5. Association Dues and Expenses	600.	550.00	600.00	600.00
11. Other Miscellaneous	50.	10.00	50.00	50.00
3. Materials and Supplies—Total	1,000.	679.05	1,000.00	1,000.00
4. Capital Outlay—Total Equipment	500.	524.49	500.00	500.00
TOTAL—District Attorney	28,850.	21573.53	29,743.00	29,743.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
124. Law Library				
1. Personal Services—Total Salary - Librarian	5,100.	3791.71	5381.00	5381.00
2. Other Services—Total Telephone & Postage	120.	108.14	120.00	120.00
3. Materials and Supplies—Total Appropriations	8,000.		8000.00	8000.00
4. Capital Outlay—Total				
TOTAL—Law Library	13,220.	3899.85	13501.00	13501.00
125. Orphans Court				
1. Personal Services—Total				
1. Salary of Clerk				
3. Salaries of Assistants and Clerks				
4. Wages and Fees				
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Orphans Court				
126. Courts—All Other			58931.00	58931.00
1. Personal Services—Total Jury Commrs., Sec. & Steno.	18,100.	13005.00	18931.00	18931.00
3. Salaries of Staff Tipstaffs, Witness &			40000.00	40000.00
4. Wages and Fees Jurors	40,000.	27550.90	15550.00	15550.00
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage	800.	1105.18	1500.00	1500.00
7. Contracted Custodial Services Court Officers	2,500.	6378.11	9000.00	9000.00
9. Book Arbitrations	3,500.	1095.00	5000.00	5000.00
11. Other Fines	50.	23.20	50.00	50.00
3. Materials and Supplies—Total	1,500.	948.18	1500.00	1500.00
4. Capital Outlay—Total Equipment	500.	320.73	500.00	500.00
TOTAL—Courts—All Other	66,950.	53426.90	76,481.00	76,481.00
127. Justices and Aldermen				
1. Personal Services—Total	22,320.	11696.22	25920.00	25920.00
2. Other Services—Total	15,000.	11413.43	15150.00	15150.00
3. Materials and Supplies—Total	4,000.	2385.87	4000.00	4000.00
TOTAL—Justices and Aldermen	41,320.	28495.52	45070.00	45070.00
128. Constables				
1. Personal Services—Total	1,200.	359.80	1200.00	1200.00
2. Other Services—Total				
3. Materials and Supplies—Total				
TOTAL—Constables	1,200.	359.80	1200.00	1200.00
129. Total Judicial				
1. Personal Services	212,290.		221468.00	221468.00
2. Other Services	37,062.		45790.00	45790.00
3. Materials and Supplies	15,200.		23200.00	23200.00
4. Capital Outlay	9,300.		4000.00	4000.00
TOTAL—Judicial	273,852.		294458.00	294458.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
199. TOTAL GENERAL GOVERNMENT				
1. Personal Services	196,020.		512,067.	512,067.
2. Other Services	97,612.		109,190.	109,190.
3. Materials and Supplies	78,400.		88,950.	88,950.
4. Capital Outlay	21,200.		19,500.	19,500.
TOTAL—GENERAL GOVERNMENT	693,232.		729,707.	729,707.
II CORRECTIONS				
201. Probation and Parole—Adults				
1. Personal Services—Total				
1. Salary of Chief Probation Officer				
2. Salaries of Professional Staff				
3. Salaries of Clerical Staff				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
4. Premium on Bond				
5. Association Dues and Expenses				
9. Rent of Offices				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Probation and Parole—Adults				
202. Probation and Parole—Juveniles				
1. Personal Services—Total			42,723.	42,723.
1. Salary of Chief Probation Officer	7,055.	5155.46	7,055.	7,055.
2. Salaries of Professional Staff	9,317.	6967.79	17,637.	17,637.
3. Salaries of Clerical Staff	16,560.	11751.16	18,031.	18,031.
4. Wages				
2. Other Services—Total			4,100.	4,100.
2. Telephone and Postage	2,100.	1839.03	2,500.	2,500.
3. Traveling Expenses	1,500.	1152.88	1,500.	1,500.
5. Association Dues and Expenses				
9. Rent of Offices				
11. Other Miscellaneous	100.		100.	100.
3. Materials and Supplies—Total	2,000.	1614.24	2,000.	2,000.
4. Capital Outlay—Total Equipment	500.	223.73	500.	500.
TOTAL—Probation and Parole—Juveniles	39,162.	31704.29	49,323.	49,323.

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
203. Juvenile Detention Home				
1. Personal Services—Total				
1. Salary of Superintendent or Matron				
2. Salaries of Professional Staff				
3. Salaries of Clerical and Other Staff				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
6. Fuel, Light, Water and Sewerage				
7. Contracted Custodial Services				
8. Contracted Maintenance and Repairs				
9. Rent of Facilities				
10. Payments to Non-County Institutions or Organizations				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Juvenile Detention Home				
204. Detention of Juveniles in Foster Family Homes Prior to Court Appearances				
2. Other Services—Total				
10. Payments for Such Detention				
11. Other				
205. Maintenance of Adjudicated Juveniles in Public Training Schools and Forestry Camps				
2. Other Services—Total				
10. Payments for Such Maintenance				
11. Other				
206. Maintenance of Adjudicated Juveniles in Private Training Schools				
2. Other Services—Total				
10. Payments for Such Maintenance				
11. Other				
207. Maintenance of Adjudicated Juveniles in Correctional and Penal Institutions				
2. Other Services—Total				
10. Payments for Such Maintenance	64,000.	49,063.66	64,000.	64,000.
11. Other				
208. Maintenance of Adults in Non-County Institutions				
2. Other Services—Total				
10. Payments for Such Maintenance	100,000.	30,851.48	40,000.	40,000.
11. Other				
209. County Jail				
1. Personal Services—Total			21,381.	21,381.
1. Salary of Warden and Matron	7,500.	5,614.53	8,248.	8,248.
2. Salaries of Physicians Physicians	1,000.		1,000.	1,000.
3. Salaries of Other Staff	7,500.	7,821.48	12,133.	12,133.
4. Wages		805.02		

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
209. Continued:				
2. Other Services—Total Medical Care	1,000.	1245.98	1500.00	1500.00
2. Telephone and Postage	200.	316.99	500.00	500.00
4. Housekeeping Housekeeping Supplies	3,000.	2361.05	3000.00	3000.00
6. Fuel, Light, Water and Sewerage	4,000.	3517.76	5000.00	5000.00
7. Contracted Services Bedding & Linen	1,000.	712.80	1000.00	1000.00
8. Contracted Maintenance and Repairs	1,000.	7352.25	1000.00	1000.00
11. Other Clothing & Shoes	200.	261.64	200.00	200.00
3. Materials and Supplies—Total New furnace	8,000.		10000.00	10000.00
4. Capital Outlay Groceries, Meat & Supplies	10,000.	12475.00	16000.00	16000.00
TOTAL—County Jail	44,400.	42485.08	59581.00	59581.00
299. TOTAL CORRECTIONS				
1. Personal Services	48,962.		64104.00	64104.00
2. Other Services	196,100.		135300.00	135300.00
3. Materials and Supplies	2,000.		2000.00	2000.00
4. Capital Outlay	500.		10500.00	10500.00
TOTAL—CORRECTIONS	247,562.		211904.00	211904.00
III WELFARE				
301. General Supervision				
1. Personal Services—Total				
1. Salary of Welfare Director				
2. Salaries of Casework Staff				
3. Salaries of Clerical Staff				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
5. Association Dues and Expenses				
11. Other				
3. Materials and Supplies—Total				
TOTAL—General Supervision				
Adult Welfare Services				
302. County Home Administration				
1. Personal Services—Total			15748.00	15748.00
1. Salary of Superintendent Administrator	8,400.	6604.11	11000.00	11000.00
2. Salaries of Solicitor, Chaplain, etc.				
3. Salaries of Chaplain and Clerks Mr. & Mrs. Hoyt	8,640.	6423.19		
4. Wages Mrs. Mitchell - Secretary	4,500.	3345.57	4748.00	4748.00
2. Other Services—Total			3200.00	3200.00
1. Advertising		96.92	100.00	100.00
2. Telephone and Postage	1,500.	1194.15	2000.00	2000.00
3. Traveling Expenses	600.	244.43	600.00	600.00
5. Association Dues and Expenses	200.	25.00	200.00	200.00
11. Other Miscellaneous	100.	221.06	300.00	300.00
3. Materials and Supplies—Total	500.	485.12	500.00	500.00
4. Capital Outlay—Total Equipment	200.	79.99	200.00	200.00
TOTAL—County Home Administration	24,640.	19019.54	19648.00	19648.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
303. County Home Operation and Maintenance				
1. Personal Services—Total			150,000.	150,000.
3. Salaries of Housekeeping Staff & Cooks	60,000.	52,090.82	70,000.	70,000.
4. Wages of Housekeeping Staff	80,000.	64,617.77	80,000.	80,000.
2. Other Services—Total				
3. Traveling Expenses Clothing & Shoes	1,000.	656.80	1,000.	1,000.
6. Fuel, Light, Water and Sewerage Groceries & Meat	55,000.	30,966.11	60,000.	60,000.
7. Contracted General Services Housekeeping Suppl.	11,000.	35,367.09	48,000.	48,000.
8. Contracted Maintenance and Repairs	12,000.	10,325.78	15,000.	15,000.
11. Other Miscellaneous	10,000.	23,866.99	10,000.	10,000.
3. Materials and Supplies—Total Tobacco & Etc.	500.	1,357.92	1,000.	1,000.
	1,500.	818.84	1,500.	1,500.
TOTAL—County Home Operation and Maintenance	264,000.	220,068.42	286,500.00	286,500.
304. County Home Power Plant				
1. Personal Services—Total			4,051.	4,051.
1. Salary of Engineer				
3. Salaries of Firemen and Others	2,000.	2,287.74	4,051.	4,051.
4. Wages				
2. Other Services—Total			1,000.	1,000.
2. Telephone and Postage				
6. Fuel, Light, Water and Sewerage				
8. Contracted Maintenance and Repairs	1,000.	512.35	1,000.	1,000.
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—County Home Power Plant	3,000.	2,800.09	5,051.	5,051.
305. County Home Custodial Care				
1. Personal Services—Total			331,200.	331,200.
2. Salaries of Physicians and RNs	6,200.	5,462.11	6,200.	6,200.
3. Salaries of Other Staff R.N., LPN & Aides	300,000.	236,055.40	325,000.	325,000.
4. Wages		61.52		
2. Other Services—Total				
10. Payments to Other Counties or Institutions for Adult Custodial Care	30,000.	26,260.03	36,000.	36,000.
11. Other Bedding & Linen	1,200.	500.00	1,200.	1,200.
3. Materials and Supplies—Total	2,000.	9,342.72	5,000.	5,000.
4. Capital Outlay—Total	100.		100.	100.
TOTAL—County Home Custodial Care	339,500.	277,682.11	373,500.	373,500.
306. County Home Nursing Care				
1. Personal Services—Total				
2. Salaries of Physicians and RNs				
3. Salaries of Other Staff				
4. Wages New County Home - Architects			* 95,000.	95,000.
2. Other Services—Total			See page 27	
10. Payments to Other Counties or Institutions for Adult Nursing Care				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—County Home Nursing Care				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
307. County Home Farm				
1. Personal Services—Total			9,574.00	9,574.00
1. Salary of Farm Superintendent				
3. Salaries of Staff	4,680.	4,847.72	9,574.00	9,574.00
4. Wages				
2. Other Services—Total			2,000.00	2,000.00
2. Telephone and Postage				
6. Fuel, Light, Water and Sewerage				
8. Contracted Maintenance and Repairs		298.95		
9. Auto Motor Vehicle Maint.	2,000.	1,471.30	2,000.00	2,000.00
11. Other Livestock Purchases		772.37		
3. Materials and Supplies—Total Fertilizer	8,000.	4,288.40	6,000.00	6,000.00
4. Capital Outlay—Total Farm Machine Repair	4,000.	504.98	8,000.00	8,000.00
Capital Outlay		1185.00		
TOTAL—County Home Farm	18,680.	17,891.72	25,574.00	25,574.00
308. Adult Homemaker Services				
1. Personal Services—Total				
2. Other Services—Total				
3. Traveling Expenses				
10. Payments to Other Agencies for Such Services				
11. Other				
3. Materials and Supplies—Total				
TOTAL—Adult Homemaker Services				
309. Adult Foster Care Services				
1. Personal Services—Total				
2. Other Services—Total				
3. Traveling Expenses				
10. Payments to Other Agencies for Such Services				
11. Other				
3. Materials and Supplies—Total				
TOTAL—Adult Foster Care Services				
310. Adult Day Care Center				
1. Personal Services—Total				
2. Other Services—Total				
10. Payments to Other Agencies for Such Care				
11. Other				
3. Materials and Supplies—Total				
TOTAL—Adult Day Care Center				
311. Adult Casework and Counselling				
1. Personal Services—Total				
2. Other Services—Total				
10. Payments to Other Agencies for Such Casework and Counselling				
11. Other				
3. Materials and Supplies—Total				
TOTAL—Adult Casework and Counselling				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
312. Outdoor Relief				
1. Personal Services—Total				
2. Other Services—Total				
3. Traveling Expenses				
11. Other				
3. Materials and Supplies—Total				
TOTAL—Outdoor Relief				
319. Total Adult Welfare Services				
1. Personal Services	173,220.		510,573.00	510,573.00
2. Other Services	174,600.		213,200.00	213,200.00
3. Materials and Supplies	500.		6,600.00	6,600.00
4. Capital Outlay	300.		8,200.00	8,200.00
TOTAL—Adult Welfare Services	648,620.		738,573.00	738,573.00
Juvenile Welfare Services				
320. Child Welfare General Supervision				
1. Personal Services—Total			12,654.00	12,654.00
1. Salary of Child Welfare Director	10,1450.	8004.70	12,075.00	12,075.00
2. Salaries of Child Welfare Workers	214,900.	12340.37	24,489.00	24,489.00
3. Salaries of Other Staff	5,020.	3658.83	6,090.00	6,090.00
4. Wages				
2. Other Services—Total			5,200.00	5,200.00
1. Advertising				
2. Telephone and Postage	1,000.	1134.68	1,500.00	1,500.00
3. Traveling Expenses	2,500.	1814.26	2,500.00	2,500.00
5. Association Dues and Expenses	200.	20.00	200.00	200.00
9. Board of Officers Advisory Committee Exp.	300.	45.00	300.00	300.00
11. Other Clothing, Medical & Dental	2,000.	1058.83	2,000.00	2,000.00
3. Materials and Supplies—Total	500.	10.00	500.00	500.00
4. Capital Outlay—Total	500.	736.76	800.00	800.00
Other		25.00		
TOTAL—Child Welfare General Supervision	47,370.	28848.43	48,654.00	48,654.00
321. County Children's Home				
1. Personal Services—Total				
1. Salary of Superintendent				
2. Salaries of Professional Staff				
3. Salaries of Other Staff				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
5. Association Dues and Expenses				
6. Fuel, Light, Water and Sewerage				
7. Contracted Custodial Services				
8. Contracted Maintenance and Repairs				
9. Rent				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—County Children's Home				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
322. Maintenance of Children in Foster Family Homes Under Supervision of County Child Welfare Agency				
1. Personal Services—Total				
2. Other Services—Total				
10. Payments for Such Maintenance	50,000.	31,015.22	50,000.00	50,000.00
11. Other				
3. Materials and Supplies—Total				
TOTAL—322.	50,000.	31,015.22	50,000.00	50,000.00
323. Maintenance of Children in Foster Homes Under Supervision of County Child Welfare Agencies of Other Counties				
1. Personal Services—Total				
2. Other Services—Total				
10. Payments for Such Maintenance				
11. Other				
3. Materials and Supplies—Total				
TOTAL—323.				
324. Maintenance of Children in Foster Family Homes Under Supervision of Private Agencies				
1. Personal Services—Total				
2. Other Services—Total				
10. Payments for Such Maintenance				
11. Other				
3. Materials and Supplies—Total				
TOTAL—324.				
325. Maintenance of Dependent Children in Public Institutions				
2. Other Services—Total				
10. Payments for Such Maintenance				
11. Other				
326. Maintenance of Dependent Children in Private Institutions				
2. Other Services—Total				
10. Payments for Such Maintenance	44,000.	32,234.88	44,000.00	44,000.00
11. Other				
327. Maintenance of Children Other Than Dependent or Delinquent				
2. Other Services—Total			500.00	500.00
10. Payments for Such Maintenance	500.		500.00	500.00
11. Other				
328. Services to Children in Their Own Homes				
1. Personal Services—Total			500.00	500.00
2. Other Services—Total				
10. Payments for Such Services	500.		500.00	500.00
11. Other				
3. Materials and Supplies—Total				
TOTAL—Services to Children in Their Own Homes				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
329. Total Juvenile Welfare Services				
1. Personal Services	40,370.		12,654.00	12,654.00
2. Other Services	101,500.		100,200.00	100,200.00
3. Materials and Supplies	500.			
4. Capital Outlay			800.00	800.00
TOTAL—Juvenile Welfare Services	142,370.		143,654.00	143,654.00
331. Surplus Food				
1. Personal Services—Total				
1. Salary of Director				
3. Salaries of Staff				
4. Wages				
2. Other Services—Total			20,000.00	20,000.00
2. Telephone and Postage				
3. Traveling Expenses				
9. Rent				
11. Other Food Stamp Program	20,000.	10,450.26	20,000.00	20,000.00
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Surplus Food	20,000.	10,450.26	20,000.00	20,000.00
399. TOTAL WELFARE				
1. Personal Services	513,590.		559,530.00	559,530.00
2. Other Services	296,100.		305,100.00	305,100.00
3. Materials and Supplies	1,000.		6,600.00	6,600.00
4. Capital Outlay	300.		9,000.00	9,000.00
TOTAL—WELFARE	810,990.		880,230.00	880,230.00
IV HIGHWAYS				
401. Maintenance of Roads and Bridges				
1. Personal Services—Total				
1. Salary of Highway Engineer				
2. Salaries of Other Engineers				
3. Salaries of Other Employees				
4. Wages				
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
3. Traveling Expenses				
8. Contracted Maintenance and Repairs				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Maintenance of Roads and Bridges				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
402. Construction of Roads and Bridges				
1. Personal Services—Total				
1. Salary of Highway Engineer				
2. Salaries of Other Engineers				
3. Salaries of Other Employees				
4. Wages and Viewers' Fees				
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
3. Travelling Expenses				
8. Contracted Construction Services				
11. Other (Include Property Damages)				
3. Materials and Supplies—Total				
4. Capital Outlay				
1. Purchase of Land				
3. Purchase of Major Equipment				
TOTAL—Construction of Roads and Bridges				
403. Ice and Snow Removal				
1. Personal Services—Total				
2. Other Services—Total				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Ice and Snow Removal				
499. TOTAL HIGHWAYS				
1. Personal Services				
2. Other Services				
3. Materials and Supplies				
4. Capital Outlay				
TOTAL—HIGHWAYS				
V HEALTH AND HOSPITALS				
501. General Supervision				
1. Personal Services—Total				
1. Salary of Health Director				
2. Salaries of Professional Staff				
3. Salaries of Clerks				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
8. Contracted Health Services				
11. Other				
3. Materials and Supplies—Total				
TOTAL—General Supervision				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
502. Hospitals				
1. Personal Services—Total				
1. Salary of Administrator				
2. Salaries of Professional Staff				
3. Salaries of Other Staff				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
6. Fuel, Light, Water and Sewerage				
8. Contracted Maintenance and Repairs				
10. Payments to Other Counties and Institutions for Hospital Services (Include Hospital Appropriations)				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Hospitals				
503. Public Health Services				
1. Personal Services—Total				
2. Other Services—Total				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Public Health Services				
504. Smoke Control				
1. Personal Services—Total				
2. Other Services—Total				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Smoke Control				
599. TOTAL HEALTH AND HOSPITALS				
1. Personal Services				
2. Other Services				
3. Materials and Supplies				
4. Capital Outlay				
TOTAL—HEALTH AND HOSPITALS				
VI MISCELLANEOUS				
601. Superintendent of Schools				
1. Personal Services—Total				
1. Salary of Superintendent				
3. Salaries of Staff				

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
601. Continued:				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
5. Association Dues and Expenses				
10. Payment to County Superintendent of School's Office				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Superintendent of Schools				
602. Civil Defense				
1. Personal Services—Total			9,375.00	9,375.00
1. Salary of Director	4,980.	3709.24	5,254.00	5,254.00
3. Salaries of Staff	3,740.	3364.04	4,121.00	4,121.00
4. Wages				
2. Other Services—Total			800.00	800.00
1. Advertising				
2. Telephone and Postage	500.	458.65	500.00	500.00
3. Traveling Expenses	200.	24.00	200.00	200.00
6. Fuel, Light, Water and Sewerage				
7. Contracted Maintenance and Repairs				
11. Other	100.	33.38	100.00	100.00
3. Materials and Supplies—Total	300.	104.23	300.00	300.00
4. Capital Outlay—Total	200.	104.87	200.00	200.00
TOTAL—Civil Defense	10,020.	7798.41	10,675.00	10,675.00
603. Military Affairs				
1. Personal Services—Total			8,989.00	8,989.00
1. Salary of Director of Military Affairs	4,800.	3568.49	5,064.00	5,064.00
3. Salaries of Staff	3,720.	2765.67	3,925.00	3,925.00
2. Other Services—Total			1,250.00	1,250.00
2. Telephone and Postage	500.	299.00	500.00	500.00
3. Traveling Expenses	250.	387.20	500.00	500.00
5. Association Dues and Expenses	250.	50.00	250.00	250.00
10. Payments to Veterans Organizations				
11. Other				
3. Materials and Supplies—Total	1,700.	1595.25	2,000.00	2,000.00
4. Capital Outlay—Total Burial & Markers	21,000.	12908.83	21,000.00	21,000.00
TOTAL—Military Affairs	32,220.	21574.14	33,239.00	33,239.00
604. Airports				
1. Personal Services—Total				
1. Salary of Director				
3. Salaries of Staff				
4. Wages				
2. Other Services—Total			10,000.00	10,000.00
2. Telephone and Postage				
3. Traveling Expenses				
5. Association Dues and Expenses				
6. Fuel, Light, Water and Sewerage				
8. Contracted Maintenance and Repairs				
10. Payments to Airport Authority DuBois	7,500.	7500.	7,500.00	7,500.00
11. Other Clearfield			4,000.00	4,000.00
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Airports	7,500.	7500.	11,500.00	11,500.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
605. Libraries				
1. Personal Services—Total				
1. Salary of Director				
3. Salaries of Staff				
4. Wages				
2. Other Services—Total			12,000.00	12,000.00
2. Telephone and Postage				
3. Traveling Expenses (Bookmobiles)				
5. Association Dues and Expenses				
6. Fuel, Light, Water and Sewerage				
8. Contracted Maintenance and Repairs				
10. Payments to Other Libraries				
11. Other Appropriations	12,000.00		12,000.00	12,000.00
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Libraries	12,000.00		12,000.00	12,000.00
606. Tourism				
1. Personal Services—Total				
1. Salary of Director				
3. Salaries of Staff			2,500.00	2,500.00
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
11. Other Appropriations	1,000.00		2,500.00	2,500.00
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Tourism	1,000.00		2,500.00	2,500.00
607. Parks & Recreation Authority				
1. Personal Services—Total	500.00		500.00	500.00
1. Salary of Director				
3. Salaries of Staff				
4. Wages				
2. Other Services—Total Capital Outlay	20,000.00		20,000.00	20,000.00
2. Telephone and Postage				
3. Traveling Expenses				
6. Fuel, Light, Water and Sewerage				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Parks	20,500.00		20,500.00	20,500.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
608. Recreation				
1. Personal Services—Total				
1. Salary of Director				
3. Salaries of Staff				
4. Wages				
2. Other Services—Total				
2. Telephone and Postage				
3. Traveling Expenses				
5. Association Dues and Expenses				
10. Payments to Non-County Recreation Agencies				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Recreation				
609. Employee Benefits				
2. Other Services—Total				
11. Other			235,000.00	235,000.00
1. Payments to Retirement Fund	80,000.	10,150.00	125,000.00	125,000.00
2. Social Security	50,000.	38,022.01	70,000.00	70,000.00
3. Hospitalization	30,000.	34,668.50	10,000.00	10,000.00
4. Life Insurance				
5.				
6.				
7.				
8.	160,000.	113,140.51	235,000.00	235,000.00
610. Insurance (Other Than for Employee Benefits)				
2. Other Services—Total			20,000.00	20,000.00
11. Other	15,000.	18,530.00	20,000.00	20,000.00
1. Fire				
2. Casualty				
3. Liability				
4. Collision				
5.				
6.				
7.				
8.			20,000.00	20,000.00
611. Historical and Civic Associations				
2. Other Services—Total			800.00	800.00
10. Payments to Such Associations	800.	800.	800.00	800.00
612. Fire Companies				
2. Other Services—Total			2,000.00	2,000.00
10. Payments to Fire Companies			2,000.00	2,000.00
613. Agricultural Extension Services				
2. Other Services—Total			12,600.00	12,600.00
10. Payments to Agricultural Agencies	11,500.	8,600.00	12,600.00	12,600.00
614. Township Supervisors Association				
2. Other Services—Total			750.00	750.00
10. Payments to Such Association	650.	134.50	750.00	750.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
615. Unpaid Bills of Prior Years				
2. Other Services—Total				
11. Other (Specify Principal Items)				
616. Grants to Municipalities and Authorities				
2. Other Services—Total				
10. Payments to Municipalities and Authorities (Specify Purpose)— Total				
Other Miscellaneous Programs (All expenditures are appropriations for these Programs to be classified as 2.10. in summary totals. If other classifications are needed for any of these totals, attach separate schedule.)				
Co. EEA Share Unemployment Act. 617. Barberry Foundation Employment Act	20,000.		33,795.00	33,795.00
618. County Fairs and Farm Shows DuBois	300.			
619. Flood Control				
620. Industrial Development Six County Area	3,731.	3,731.00	3,731.00	3,731.00
621. Mosquito Control				
622. Public Defender	8,500.	6,371.97	8,500.00	8,500.00
623. Redevelopment National Guard	200.	10.00	200.00	200.00
624. Soil Conservation	6,000.	1,616.25	6,000.00	6,000.00
625. Housing and Bond Authority	500.		500.00	500.00
626. Mental Health/Mental Retardation	21,000.	57,254.00	21,000.00	21,000.00
627. Thirteen County Comprehensive Health Planning	2,500.		2,500.00	2,500.00
699. TOTAL MISCELLANEOUS				
1. Personal Services	17,240.	217,273.94	18,864.00	18,864.00
2. Other Services	272,981.		395,426.00	395,426.00
3. Materials and Supplies	2,000.		2,300.00	2,300.00
4. Capital Outlay	21,200.		21,200.00	21,200.00
TOTAL—MISCELLANEOUS	313,421.	217,273.94	437,790.00	437,790.00
VII INTEREST				
701. Interest on Temporary Loans	2,000.		2,000.00	2,000.00
702. Interest on Act 299 of 1959 (Article VII-A of Municipal Borrowing Law) Loans				
703. Interest on Bonds				
799. TOTAL INTEREST	2,000.		2,000.00	2,000.00

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
899. TOTAL GOVERNMENTAL EXPENDITURES				
1. Personal Services	1,075,812.		1,154,565.00	1,154,565.00
2. Other Services	864,793.		945,016.00	945,016.00
3. Materials and Supplies	83,400.		99,850.00	99,850.00
4. Capital Outlay	43,200.		60,200.00	60,200.00
5. Interest			2,000.00	2,000.00
TOTAL—GOVERNMENTAL EXPENDITURES (Items 199, 299, 399, 499, 599, 699, 799.)	2,067,205.		2,261,631.00	2,261,631.00
NON-GOVERNMENTAL EXPENDITURES				
IX DEBT REDEMPTION				
901. Temporary Loans Repaid				
902. Act 299 of 1959 (Article VII-A of Municipal Borrowing Law) Loans Repaid				
903. Bonds Repaid				
999. TOTAL DEBT REDEMPTION				
X TRANSFERS				
1001. Transfers to Other Funds				
1. To Sinking Fund	56,260.	56,250.	54,700.00	54,700.00
2. To Fund				
3. To Fund				
4. To Fund				
5. To Fund				
1099. TOTAL TRANSFERS	56,260.	56,250.	54,700.00	54,700.00
XI OTHER NON-GOVERNMENTAL EXPENDITURES				
1101. Joint Projects				
1102. Purchase of Investments		300,000.00		
1103. Tax Refunds	12,000.	27,240.77	12,000.00	12,000.00
1104. Judgments Costs	1,000.	1,349.86	1,000.00	1,000.00
1105. Miscellaneous Non-Governmental Expenditures (Specify)				
1. Office Credits	30,000.			
2.				
3.				
4.				
5.				
TOTAL—Miscellaneous Non-Govern- mental Expenditures	43,000.			

DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1199. TOTAL OTHER NON-GOVERNMENTAL EXPENDITURES	43,000.		13,000.00	13,000.00
1299. TOTAL NON-GOVERNMENTAL EXPENDITURES (Items 999, 1099, 1199)	99,260.		67,700.00	67,700.00
1399. TOTAL EXPENDITURES (Items 899, 1299)	2,166,165.		2,329,331.00	2,329,331.00
1499. BALANCES AT END OF YEAR—TOTAL	52,535.			
1. Cash in Bank				
2. Securities and Investments Held			229,295.00	229,295.00
1599. TOTAL ESTIMATED EXPENDITURES AND BALANCES (Items 1399, 1499)	2,219,000.			

* Contingency Architectural
Expense

95,000.

DETAILED STATEMENT OF ESTIMATED RECEIPTS AND EXPENDITURES

Sources of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1. Balances from Previous Year—TOTAL				
a. Cash In Bank				
b. Securities and Investments Held				
2. c. TOTAL TAXES				
9. Other Revenue Receipts (Specify)				
a.				
b.				
c.				
d.				
e.				
f. TOTAL				
21. TOTAL ESTIMATED BALANCES AND RECEIPTS				
Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
(Specify Code Numbers and Purposes According to Master Accounts)				
1399. TOTAL EXPENDITURES				
1499. BALANCES AT END OF YEAR—TOTAL				
1. Cash In Bank				
2. Securities and Investments Held				
1599. TOTAL ESTIMATED EXPENDITURES AND BALANCES				

Sources of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1. Balances from Previous Year—TOTAL				
a. Cash in Bank				
b. Securities and Investments Held				
2. e. TOTAL TAXES				
9. Other Revenue Receipts (Specify)				
a.				
b.				
c.				
d.				
e.				
f. TOTAL				
21. TOTAL ESTIMATED BALANCES AND RECEIPTS				
Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
(Specify Code Numbers and Purposes According to Master Accounts)				
1399. TOTAL EXPENDITURES				
1499. BALANCES AT END OF YEAR—TOTAL				
1. Cash in Bank				
2. Securities and Investments Held				
1599. TOTAL ESTIMATED EXPENDITURES AND BALANCES				

OTHER COUNTY FUNDS
FUND
DETAILED STATEMENT OF ESTIMATED RECEIPTS AND EXPENDITURES

Sources of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1. Balances from Previous Year—TOTAL				
a. Cash in Bank				
b. Securities and Investments Held				
2. e. TOTAL TAXES				
9. Other Revenue Receipts (Specify)				
a.				
b.				
c.				
d.				
e.				
f. TOTAL				
21. TOTAL ESTIMATED BALANCES AND RECEIPTS				
Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
(Specify Code Numbers and Purposes According to Master Accounts)				
1399. TOTAL EXPENDITURES				
1499. BALANCES AT END OF YEAR—TOTAL				
1. Cash in Bank				
2. Securities and Investments Held				
1599. TOTAL ESTIMATED EXPENDITURES AND BALANCES				

SINKING FUNDS

DETAILED STATEMENT OF ESTIMATED RECEIPTS

Sources of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1. Balances from Previous Year—TOTAL				
a. Cash in Bank				
b. Securities and Investments Held				
2. Taxes				
a. Real Estate				
(1) Total levy on \$ _____				
valuation at _____ mills				
(2) Less _____ % uncollectible in current year				
(3) Net amount from current real estate tax				
(4) Receipts from prior years				
(5) Total real estate taxes				
b. Occupation				
(1) Total levy on \$ _____				
valuation at _____ mills				
(2) Less _____ % uncollectible in current year				
(3) Net amount from current occupation tax				
(4) Receipts from prior years				
(5) Total occupation taxes				
5. Revenue from Use of Money and Property				
a. Interest on bank balances				
b. Interest from securities				
9. Other Revenue Receipts (Specify)				
a.				
b.				
c.				
e. TOTAL				
16. Cash from Sale of Investments				
18. Transfers from Other Funds				
a. From _____ Fund				
b. From _____ Fund				
c. From _____ Fund				
20. Total Estimated Receipts				
21. TOTAL ESTIMATED BALANCES AND RECEIPTS				

SINKING FUNDS (Continued)
DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
108. 1.5. Commissions of Tax Collector				
628. Miscellaneous Expenditures (Specify)				
702. Interest on Act 299 of 1959 (Article VII-A of Municipal Borrowing Law) Loans				
703. Interest on Bonds				
902. Act 299 of 1959 (Article VII-A of Municipal Borrowing Law) Loans Repaid				
903. Bonds Repaid				
1102. Purchase of Investments				
1103. Tax Refunds				
1399. TOTAL EXPENDITURES				
1499. BALANCES AT END OF YEAR—TOTAL				
1. Cash in Bank				
2. Securities and Investments Held				
1599. TOTAL ESTIMATED EXPENDITURES AND BALANCES				

**CAPITAL RESERVE FUND
DETAILED STATEMENT OF ESTIMATED RECEIPTS AND EXPENDITURES**

Sources of Receipt	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1. Balances from Previous Year—TOTAL				
a. Cash in Bank				
b. Securities and Investments Held				
2. e. TOTAL TAXES				
5. e. TOTAL REVENUE FROM USE OF MONEY AND PROPERTY				
9. Other Revenue Receipts (Specify)				
a.				
b.				
c.				
e. TOTAL				
11. Temporary Loans				
12. Act 299 of 1959 (Article VII-A of Municipal Borrowing Law) Loans				
13. Sale of Bonds				
14. Sale of Property, Supplies and Equipment				
15. Receipts from Joint Projects				
16. Cash from Sale of Investments				
18. Transfers from Other Funds				
a. From Fund				
b. From Fund				
21. TOTAL ESTIMATED RECEIPTS AND BALANCES				
Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
(Specify Code Numbers and Purposes According to Master Accounts)				
1399. TOTAL EXPENDITURES				
1499. BALANCES AT END OF YEAR—TOTAL				
1. Cash in Bank				
2. Securities and Investments Held				
1599. TOTAL ESTIMATED EXPENDITURES AND BALANCES				

COUNTY LIQUID FUELS TAX FUND
DETAILED STATEMENT OF ESTIMATED RECEIPTS AND EXPENDITURES

Sources of Receipt		For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
1. a. Cash in Bank from Previous Year				
5. e. Total Interest				
6. b. State Liquid Fuels Tax Grant				
18. a. Transfer from General Fund				
21. TOTAL ESTIMATED BALANCE AND RECEIPT				
Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
401. Maintenance of Roads and Bridges				
1. Personal Services—Total				
1. Salary of Highway Engineer				
2. Salaries of Other Engineers				
3. Salaries of Other Employees				
4. Wages				
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
3. Traveling Expenses				
8. Contracted Maintenance and Repairs				
11. Other				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Maintenance of Roads and Bridges				
402. Construction of Roads and Bridges				
1. Personal Services—Total				
1. Salary of Highway Engineer				
2. Salaries of Other Engineers				
3. Salaries of Other Employees				
4. Wages and Viewers' Fees				
2. Other Services—Total				
1. Advertising				
2. Telephone and Postage				
3. Traveling Expenses				
8. Contracted Construction Services		743.33	25,000	25,000
11. Other (Include Property Damages)				
3. Materials and Supplies—Total				
4. Capital Outlay—Total				
TOTAL—Construction of Roads and Bridges				

COUNTY LIQUID FUELS TAX FUND (Continued)
DETAILED STATEMENT OF ESTIMATED EXPENDITURES

Purposes of Expenditure	For Previous Year Finally Adopted (I)	For Previous Year Actual and Estimated (II)	For Current Year Estimated (III)	For Current Year Finally Adopted (IV)
404. Apportioned Grants to Municipalities				
2. Other Services				
10. Grants to:				
a. Cities				
b. Boroughs				
c. 1st Class Townships				
d. 2nd Class Townships				
TOTAL—Apportioned Grants to Municipalities				
405. Discretionary Grants to Municipalities				
10. Grants to:				
a. Cities				
b. Boroughs				
c. 1st Class Townships				
d. 2nd Class Townships				
TOTAL—Discretionary Grants to Municipalities				
628. Miscellaneous Expenditures (Specify)				
703. Interest on Bonds				
903. Bonds Repaid				
1101. a. Transfer to General Fund				
b. Transfer to Sinking Fund				
1399. TOTAL EXPENDITURES				
1499. BALANCE AT END OF YEAR—TOTAL				
1599. TOTAL ESTIMATED EXPENDITURES AND BALANCE				

CERTIFICATION

To the Secretary of Community Affairs:

THIS IS TO CERTIFY that the foregoing schedules of the Annual Budget were prepared according to law and presented to the County Commissioners on Dec. 29 19 72; that said schedules were published or otherwise made available on* Dec. 14 19 72; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Date: Jan. 4, 1973

Signed: _____

Margaret Morris
County Controller or
Clerk to County Commissioners

County of: Clearfield

*The proposed budget must be available for public inspection at least twenty (20) days prior to its adoption, and the date set for final action on the budget shall likewise be made a matter of public notice for at least ten (10) days prior thereto.

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF COMMUNITY AFFAIRS
HARRISBURG, PENNSYLVANIA**

Annual Budget for the County of CLEARFIELD For the Year 1973

TAX LEVY AND APPROPRIATION RESOLUTION

RESOLUTION No. 6

A RESOLUTION OF THE COUNTY OF CLEARFIELD, and the Commonwealth of Pennsylvania, fixing the tax rate for the year 1973 and appropriating specific sums estimated to be required for the specific purposes of the County government, hereinafter set forth, during the current fiscal year.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Board of Commissioners of the County of Clearfield, Pennsylvania:

SECTION 1. That a tax be and the same is hereby levied on all property within the said County subject to taxation for County purposes for the fiscal year 1973, as follows: Tax rate for general County purposes, the sum of () mills on each dollar of assessed valuation
(or the sum of 14 mills () cents on each one hundred dollars of assessed valuation;
for debt purposes, the sum of 1 (1) mills on each dollar of assessed valuation;
(or the sum of (\$.10) cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of () mills on each dollar of assessed valuation;
(or the sum of () cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of () mills on each dollar of assessed valuation;
(or the sum of () cents on each one hundred dollars of assessed valuation;
total millage for all purposes 15 (15) mills.

SECTION 2. That a tax be and the same is hereby levied on all occupations within the said County subject to taxation for County purposes for the fiscal year 19_____, as follows: Tax rate for general County purposes, the sum of () mills on each dollar of assessed valuation
(or the sum of () cents on each one hundred dollars of assessed valuation;
for debt purposes, the sum of () mills on each dollar of assessed valuation;
(or the sum of () cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of () mills on each dollar of assessed valuation;
(or the sum of () cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of () mills on each dollar of assessed valuation;
(or the sum of () cents on each one hundred dollars of assessed valuation;
total millage for all purposes () mills.

SECTION 3. That a per capita tax on persons be and the same is hereby levied on all persons subject to taxation for County purposes for the fiscal year 19_____, at the rate of () dollars.

SECTION 4. That for the expenses of the County for the fiscal year 1973 the following amounts are hereby appropriated from the revenues available for the fiscal year for the specific purposes set forth below, which amounts are more fully itemized in the County Budget Form on file in the office of the County Commissioners.

SUMMARY FOR ALL GENERAL OPERATING FUNDS

SUMMARY OF ESTIMATED RECEIPTS

1. Cash & Securities for Appropriation	\$
2. Taxes .....	.....
3. Licenses and Permits .....	.....
4. Court Costs, Fines and Forfeits .....	.....
5. Rev. from Use of Money & Property .....	.....
6. Grants and Gifts .....	.....
7. Dept'l Charges & Reimbursements .....	.....
8. Payments in Lieu of Taxes .....	.....
9. Other Revenue Receipts .....	.....
10. TOTAL REV. RECEIPTS (#2-9) .....	.....
11. Temporary Loans .....	.....
12. Act 299 of 1959 Loans .....	.....
13. Sale of Bonds .....	.....
14. Sale of Property .....	.....
15. Joint Projects .....	.....
16. Cash from Sale of Investments .....	.....
17. Other Non-Revenue Receipts .....	.....
18. Transfers .....	.....
19. TOTAL NON-REV. REC'PTS (#11-18) .....	.....
21. TOTAL EST. BAL. & REC'PTS (#1, 10 & 19) .....	.....

SUMMARY OF APPROPRIATIONS

I GENERAL GOVERNMENT

Administrative	
101. Commissioners	\$
102. Solicitor .....	.....
103. Court House .....	.....
104. Elections .....	.....
105. Tax Assessments .....	.....
106. Weights and Measures .....	.....
107. Treasurer .....	.....
108. Tax Collectors .....	.....
109. Delinquent Tax Office .....	.....
110. Controller or Auditors .....	.....
111. Engineer and/or Surveyor .....	.....
112. Planning and Zoning .....	.....
113. Recorder of Deeds .....	.....
114. Miscellaneous Administrative .....	.....
115. TOTAL ADMINISTRATIVE .....	.....
Judicial	
117. Register of Wills .....	.....
118. Sheriff .....	.....
119. Coroner .....	.....
120. Prothonotary .....	.....
121. Clerk of Courts .....	.....
122. Domestic Relations Officer .....	.....
123. District Attorney .....	.....
124. Law Library .....	.....
125. Orphans Court .....	.....
126. Courts—All Others .....	.....
127. Justices and Aldermen .....	.....
128. Constables .....	.....
129. TOTAL JUDICIAL .....	.....

SUMMARY OF APPROPRIATIONS (Continued)

I GENERAL GOVERNMENT (Continued)

199. TOTAL GENERAL GOVERNMENT
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II CORRECTIONS

201. Probation and Parole—Adults
202. Probation and Parole—Juveniles
203. Juvenile Detention Home .....	.....
204. Detention of Juveniles in Foster Homes .....	.....
205. Maintenance of Adjudicated Juveniles in Public Training Schools and Forestry Camps .....	.....
206. Maintenance of Adjudicated Juveniles in Private Training Schools .....	.....
207. Maintenance of Adjudicated Juveniles in Correctional and Penal Institutions .....	.....
208. Maintenance of Adults in Non-County Institutions .....	.....
209. County Jail .....	.....
299. TOTAL CORRECTIONS .....	.....

III WELFARE

301. General Supervision	\$
Adult Welfare Services	
302. County Home Administration .....	.....
303. County Home Operation and Maintenance .....	.....
304. County Home Power Plant Operation and Maintenance .....	.....
305. County Home Custodial Care .....	.....
306. County Home Nursing Care .....	.....
307. County Home Farm .....	.....
308. Adult Homemaker Services .....	.....
309. Adult Foster Care Services .....	.....
310. Adult Day Care Center .....	.....
311. Adult Casework and Counselling .....	.....
312. Outdoor Relief .....	.....
319. TOTAL ADULT WELFARE .....	.....
Juvenile Welfare Services	
320. Child Welfare General Supervision .....	.....
321. County Children's Home .....	.....
322. Maintenance of Children in Foster Homes Under Supervision of County Child Welfare Agency .....	.....
323. Maintenance of Children in Foster Homes Under Supervision of Agencies of OTHER Counties .....	.....
324. Maintenance of Children in Foster Homes Under Supervision of Private Agencies .....	.....
325. Maintenance of Dependent Children in Public Institutions .....	.....
326. Maintenance of Dependent Children in Private Institutions .....	.....

SUMMARY FOR ALL GENERAL OPERATING FUNDS (Continued)

SUMMARY OF APPROPRIATIONS (Continued)

III WELFARE (Continued)

327. Maintenance of Children Except
Dependent or Delinquent \$ _____
328. Services to Children in Their Own
Homes
329. TOTAL JUVENILE WELFARE
331. Surplus Food
399. TOTAL WELFARE

IV HIGHWAYS

401. Maintenance of Roads & Bridges \$ _____
402. Construction of Roads & Bridges
403. Ice and Snow Removal
499. TOTAL HIGHWAYS

V HEALTH AND HOSPITALS

501. General Supervision \$ _____
502. Hospitals
503. Public Health Services
504. Smoke Control
599. TOTAL HEALTH & HOSPI-
TALS

VI MISCELLANEOUS

601. Superintendent of Schools \$ _____
602. Civil Defense
603. Military Affairs
604. Airports
605. Libraries
606. Tourism
607. Parks
608. Recreation
609. Employee Benefits
610. Insurance (Not Employee Benefits)
611. Historical & Civic Associations
612. Fire Companies
613. Agricultural Extension Services
614. Township Supervisors Association
615. Unpaid Bills of Prior Years
616. Grants to Municipalities
617. Barberry Eradication
618. County Fairs and Farm Shows
619. Flood Control
620. Industrial Development
621. Mosquito Control
622. Public Defender
623. Redevelopment
624. Soil Conservation
625.
626.
627.
699. TOTAL MISCELLANEOUS

VII INTEREST

799. TOTAL INTEREST \$ _____

VIII TOTAL GOVERNMENTAL EXPENDITURES

1. Personal Services \$ _____
2. Other Services
3. Materials and Supplies
4. Capital Outlay
5. Interest

899. TOTAL GOVERNMENTAL EX-
PENDITURES

IX DEBT REDEMPTION

999. TOTAL DEBT REDEMPTION \$ _____

X TRANSFERS

1099. TOTAL TRANSFERS \$ _____

XI OTHER NON-GOV'T EXPENDITURES

1199. TOTAL OTHER NON-GOVERN-
MENTAL EXPENDITURES \$ _____

TOTALS

1299. TOTAL NON-GO VT'L EXP. \$ _____
1399. TOTAL EXPENDITURES \$ _____
1499. TOTAL BALANCES AT END
OF YEAR \$ _____
1599. TOTAL ESTIMATED EXPENDI-
TURES AND BALANCES \$ _____

SECTION 5. That any resolution, or part of resolu-
tion, conflicting with this resolution be and the same is here-
by repealed insofar as the same affects this resolution. Passed
finally by the Board of County Commissioners this _____
day of _____, 19_____.

Signed: _____

Chairman of Board

CERTIFICATION

To the Secretary of Community Affairs:

I hereby certify that the foregoing resolution is a true
and correct copy of the resolution adopted by the County
Commissioners of _____ County on
_____, 19_____.

Signed: _____

Chief Clerk to Commissioners

Date: _____

Note to County Clerk: If the budget is adopted by the
Commissioners in a form which differs from the foregoing,
kindly affix an exact copy of the resolution as adopted to the
pages of this Resolution and certify its adoption by signing
this statement.

INSTRUCTIONS

PURPOSE

The general importance of good budgetary practice to conserve resources, to further better planning and work programming, to better inform the governing bodies and the public, and to help in getting more service for each dollar spent is being increasingly recognized. The growth of government should be orderly and controlled. The budget is an effective means to assure this if it is properly used. It is the desire of the Department of Community Affairs to better serve the local governments of the Commonwealth. This revised budget form is one of the steps being taken to meet the budgetary needs expressed by the counties.

GENERAL

This budget form covers all current receipts and expenditures of the county operating funds and of the sinking funds. In most counties the operating funds are all included in one General Fund. In some counties separate funds are maintained for specific county functions such as parks, incinerator, etc. Where this occurs the budgets for such funds are to be carried on the pages for Other County Funds, and the name of each fund is to be entered on each page.

This budget form was prepared as a result of consolidation of the county and county institution district in certain classes of counties, and it is designed to be used in all classes of counties regardless of whether or not the county and county institution district have been consolidated. The Act of September 19, 1961, P. L. 1495 provided for consolidation in counties of the 4th, 5th, and 6th classes, and consolidation occurred in counties of the 7th and 8th classes in accordance with the provisions of Act 200 of July 31, 1963.

This form constitutes the uniform budget which, under the terms of Act No. 130, approved August 9, 1955; Act No. 230, approved July 28, 1953; and Act No. 396, approved June 24, 1937 should be prepared and made available for public inspection prior to its adoption. The form contains the tax levy and appropriation resolution by means of which the budget is formally adopted by the commissioners at the end of the inspection period. Within fifteen (15) days after the final adoption of the budget, one certified copy should be filed by the county commissioners with the Department of Community Affairs, Harrisburg, Pennsylvania.

Column I under both receipts and expenditures should show the amounts which were finally adopted for corresponding items in the preceding year. Column II should show the amounts estimated to be received or expended during the preceding year. If the budget is prepared in November, actual 10 month figures and estimated 2 month figures should be used. If the budget is prepared in some other month, the appropriate monthly combination of actual and estimated figures should be used. Column III should show the proposed budget for the current year which is made available for inspection. Column IV should not be filled out until final action is taken on the budget by the commissioners at the end of the inspection period.

The amounts in the appropriation resolution should be summary amounts for each specific program or activity from all funds. For example, line 499 appears in both the General Fund and the County Liquid Fuels Tax Fund, and the amount entered on line 499 of the appropriation resolution should be the sum of lines 499 from both funds. All amounts may be estimated and appropriated to the nearest dollar.

RECEIPTS

Receipts are classified by source according to the following accounts:

1. Beginning Balances

REVENUE RECEIPTS

2. Taxes
3. Licenses and Permits
4. Court Costs, Fines and Forfeits
5. Revenue from Use of Money and Property
6. Grants and Gifts
7. Departmental Charges and Reimbursements
8. Payments in Lieu of Taxes
9. Other Revenue Receipts

NON-REVENUE RECEIPTS

11. Temporary Loans
12. Act 299 of 1959 Loans
13. Sale of Bonds
14. Sale of Property, Supplies, Equipment & Farm Products
15. Joint Projects
16. Cash from Sale of Investments
17. Other Non-Revenue Receipts
18. Transfers

All receipts may be entered in one of the 17 preceding accounts as follows:

1. Beginning Balances. Show estimated surplus cash at the beginning of the fiscal year in 1.a., and estimated securities and investments to be owned by the county at the beginning of the year in 1.b.
2. Taxes. Counties may levy four types of taxes designated as follows:
 - a. Real Estate
 - b. Occupation
 - c. Per Capita
 - d. Personal Property

There are five subclassifications under each type of tax to be used as follows:

- (1) Enter the assessed valuation or number of taxable persons and the rate for each tax in the space provided. The valuation times the rate should be entered in Column III.
- (2) The percentage uncollectible may vary for the different types of taxes. Enter that percentage in the space provided. Enter that percentage of the valuation in Column III. Past experience should be relied on.
- (3) The net amount to be received from the current year's tax is equal to (1) minus (2).
- (4) Include all amounts to be received from taxes of prior years regardless of source.
- (5) The total to be received in the current year is equal to (3) plus (4).

2.e. is to be the total amount of taxes received from all four taxes. In some counties taxes levied for debt purposes are paid directly into the General Fund and the amounts due to the Sinking Fund are paid out upon appropriation from the General Fund. Provision has been made for this procedure in the two funds. Where taxes levied for debt purposes are entered directly into the Sinking Fund, the receipt of the taxes should be budgeted in the Sinking Fund and should not be duplicated at any point in the General Fund.

RECEIPTS (Continued)

3. Licenses and Permits. Include payments by any individual or agency for any privilege or grant of authority from the county. Do not include licenses collected for the State or other units.
4. Court Costs, Fines and Forfeits. Enter estimate of receipts from this source regardless of which county office or officer collects them. These receipts should be separated from the earnings of the sheriff or other fee officer.
5. Revenue from Use of Money and Property. This includes interest earned on county money and rents received from county property. It also may include royalties, leases and concessions.
6. Grants and Gifts. Include all State and Federal grants in this classification. Each grant should be identified separately and specifically as to its purpose, particularly welfare grants. Liquid fuels tax moneys **must not** be commingled with General Fund moneys.
7. Departmental Charges and Reimbursements. Enter estimate of cash receipts only, omitting estimates of credit fees. Since credit fees, or so-called "fees paid by the county", produce a fictional total in the estimates of both receipts and expenditures, it has been customary to eliminate these from both the receipt and the expenditure sides of the budget. In counties where credit fees are paid by warrant and therefore require an appropriation, this should be passed as a supplement to the regular appropriation resolution or as an additional appropriation at a later date. Since payment of these fees is a credit transaction entirely, it is not necessary that additional revenue be provided from which to pay the the appropriation.
8. Payments in Lieu of Taxes. Any moneys received by the county from any source as a payment in lieu of a tax levy should be entered here.
9. Other Revenue Receipts (Specify). This classification is intended to be used for unique or unusual receipts. It may include airports, premiums on bonds sold, utilities or enterprises, special assessments for construction or charges for current services not classified under No. 7.
10. Total Revenue Receipts. This is the sum of Nos. 2-9.
11. Temporary Loans. Tax anticipation loans and other borrowing made outside the Municipal Borrowing Law constitute temporary loans. Borrowings between county funds **are not** loans because they do not increase or reduce the net worth of the county. Inter-fund borrowings are transfers and should be entered in No. 18.
12. Act 299 of 1959, as further amended by Act 740 of 1959, (Article VII-A of Municipal Borrowing Law) Loans. These are loans for capital improvements made for a maximum period of five years.
13. Sale of Bonds. Good budgetary practice requires capital improvements to be planned well in advance of construction. Any bond issues to be negotiated during the year should be known before the beginning of the year, and the amount of the bond issues entered here.
14. Sale of Property, Supplies, Equipment and Farm Products. Receipts from the sale of any physical assets of the county are included in this classification.
15. Joint Projects. Receipts from other units of government as payment of their share of a project entered into jointly with the county are joint project receipts.

RECEIPTS (Continued)

16. Cash from Sale of Investments. If securities held by the county under No. 1.b. are to be sold during the year, or if cash is to be temporarily invested (such as in 90 day Treasury Notes) and the investments sold or redeemed, the estimated receipts should be entered here. Interest earned belongs in No. 5.b.
17. Other Non-Revenue Receipts (Specify). This classification corresponds to No. 9., only non-revenue receipts should be distinguished from revenue receipts. Revenue receipts increase the net worth of the county; non-revenue receipts do not. A surplus from a discontinued fund would be an example of an "Other Non-Revenue Receipt."
18. Transfers. Every transfer receipt in a county fund must have a corresponding transfer expenditure in some other county fund. Transfers do not affect the net worth of the county.
19. Total Non-Revenue Receipts. This is the sum of Nos. 11-18.
20. Total Estimated Receipts. This is the sum of Nos. 10 and 19.
21. TOTAL ESTIMATED BALANCES AND RECEIPTS.
This is the sum of Nos. 1 and 20.

EXPENDITURES

Receipts are commonly classified in only one way: by source. There are, however, four commonly accepted methods of classifying expenditures. They are called classification by function, activity, character and/or object. Item classification is not generally recognized as an acceptable classification today. It is possible to use more than one classification at the same time, and this form makes partial use of all four accepted classifications. In addition, some item classes are enumerated for certain objects.

Functions are broad, general services performed by the county. They include General Government, Corrections, Welfare, Highways and Health. Functional classification is used in this budget form, and was used in its predecessor.

Activities are specific programs conducted within each function. Tax collection is one activity of the General Government function. Operating and maintaining the county jail is one activity of the Corrections function. Providing county home custodial care is one activity of the Welfare function. Activity classification is used in this budget form, and was used in its predecessor.

Expenditures may be grouped by one of four character classifications which are: current expense, capital outlay, debt reduction and reserve. Character classification is used in this budget form, and was used in its predecessor.

Object classes are groupings of like items. They are descriptive of types of items in the same sense that the words "animal, vegetable, and mineral" are descriptive of types of matter. All expenditure items belong to an object class.

The object classes in this budget are considerably different from those in its predecessor. There are five object classes, and subclasses or items have been provided within three of them. The five object classes are:

1. Personal Services.
2. Other Services
3. Materials and Supplies
4. Capital Outlay
5. Interest

EXPENDITURES (Continued)

Direct compensation of individuals is for their personal services. Expenditures for salaries, wages, and commissions or fees are for Personal Services. Compensation of a particular individual, such as the county solicitor, is an item expenditure within the object class Personal Services.

Counties purchase certain services such as advertising, use of telephones, travel, bonds, utilities, contracts, memberships in associations, etc. These services are items within the Other Services class.

The Materials and Supplies class consists of tangible items purchased by the county. Food, rubber bands, paper clips, medicines, paving materials, grave markers, clothing, linens, revolvers, etc. are items within the Materials and Supplies class.

Object classes for Capital Outlay and Interest should be readily distinguishable from other object classes.

Accounts for only a limited number of items are set forth in this form because if carried to its extreme an item classification could show the salary of every county employe and the amount of every county warrant as a separate item or line in the budget. Such detail would make the budget unwieldy and would eliminate all flexibility in county operations. For example, if there were an item appropriation for paper clips and a separate one for rubber bands, and \$100 were appropriated for each item, it would not be possible to purchase \$110 worth of paper clips and \$90 worth of rubber bands during the year without first amending the budget. Therefore, items are grouped together in homogeneous classes: paper clips and rubber bands are grouped together as Materials and Supplies along with many other types of items. The county thus is able to purchase whatever materials or supplies it needs within the limits of a larger appropriation. The fewer the items named in the budget, the more flexible can be county administration. Restrictions on administration increase as the number of items named in the budget increases.

All county "governmental" expenditures may be identified in one of the five object classes. Expenditures for debt reduction, transfers, another governmental unit's share of a joint project, tax refunds, etc. are "non-governmental" in nature and do not require object classification. Appropriate object classes are listed under each activity in the budget form.

Five subclasses or items have been established under the Personal Services classification. They are:

1. Salary of Program Director(s). This account is carried in each activity which is headed by one or more specific individuals.
2. Salaries of Professional Staff. Persons reporting directly to the head of a program in a professional capacity are the professional staff for that activity. This subclass is intended for persons qualified in a commonly recognized profession such as law, engineering, nursing, social work, accounting, etc.
3. Salaries of Clerical and Other Staff. Persons whose salaries are calculated on an annual basis but whose job does not require professional qualifications are in this class.
4. Wages. Compensation of all employes paid an hourly rate should be included in this class.
5. Commissions. Compensation of persons paid on a commission basis should be entered in this class.

Eleven subclasses or items have been established under the Other Services classification. Expenditures in this class are for intangibles purchased by the county other than direct labor. The items are:

EXPENDITURES (Continued)

1. Advertising. Enter here all expenses of calling public attention to the activity.
2. Telephone and Postage. Enter here all communications expenses including telephone, telegraph, postage, freight, express, etc.
3. Traveling Expenses. All travel expenses incurred by county personnel in the performance of their official duties should be entered here.
4. Premiums on Bonds. These are the costs of bonding county employes.
5. Association Dues and Expenses. Costs of membership in county associations and attending meetings of same belong in this subclass.
6. Fuel, Light, Water and Sewerage. Enter here all utility costs except telephone.
7. Contracted Custodial Services. If custodial services for county buildings are performed on a contract basis rather than by county employes, enter the costs of such contracts here.
8. Contracted Maintenance and Repairs. If county property is maintained and repaired or services performed by contract by persons other than those on the county payroll, enter such expenses here.
9. Rent. This is the cost of using property not owned by the county.
10. Payments to Non-County Institutions or Organizations. If the county makes appropriations to non-county institutions or organizations for the care of persons or to support an activity, such appropriations should be entered here as payments.
11. Other. Expenses for unusual or unique services should be entered here and their nature noted.

No subclasses or items have been established for the Materials and Supplies classification. A material or supply as used in this form is a physical item costing less than \$300. The county may purchase many units of an item, but if the unit cost is less than \$300 the total amount appropriated for all units of the item should be entered here. For example, the county home may purchase \$1,000 worth of coffee during the year, but since coffee is commonly priced by the pound and the price of a pound is less than \$300 coffee is a "supply." For example, activity 303 is titled "County Home Operation and Maintenance." Food is a supply. Therefore, all food purchased for consumption in the county home should be accounted for under 303.3.

Capital Outlay as used in this form designates purchase of an item with a unit cost of more than \$300. Included in this classification are appropriations for items used in the construction or extension of buildings or in the construction and major rebuilding of roads and bridges, purchase of land and purchase of major equipment (items costing more than \$300 each). Capital outlay expenditures may be a single amount, or they may be a portion of an activity amount. For example, the County Court House is activity 103. If an addition is to be built to the Court House by a contractor, the amount of the contract awarded would be entered on line 103. 4. 2. In contrast, if the addition were to be built by county employes, their salaries, supplies, etc. would be included in the appropriate classifications throughout activity No. 103. Three subclasses of capital outlay expenditures have been established as follows:

1. Purchase of Land
2. Construction of Buildings or Highways
3. Purchase of Major Equipment

All capital outlay expenditures may be identified in one of the three subclasses where a specific identification is required.

EXPENDITURES (Continued)

It should be noted that many persons believe that life expectancy is a more realistic criterion for distinguishing a capital outlay from a material or supply than is unit cost. It is believed by some sources that any item which has a life expectancy of less than one year should be a material or supply, and that any item which a life expectancy of one year or more should be a capital item. The Department of Community Affairs recommends that counties budget on the life expectancy concept rather than on the unit cost concept.

Interest is the amount paid for borrowed money. Counties are permitted three types of borrowing, and the interest costs of each type should be recorded separately.

This completes the listing of the object classifications and subclasses. Each object class and subclass may be termed an "account", and the accounts enumerated above are the "Master Accounts" which must be kept by all counties. Some counties may wish to keep other accounts for specific items of some objects in more detail. For example, no subclasses have been established for materials and supplies. If a county wishes to know how much it spends during the year for paint or meat or paper, it may establish subclasses or "Subaccounts" for those particular items or for any other items. However, those "Subaccounts" would be for book-keeping and internal control purposes only and they should **NOT** appear in the budget. It should be clearly understood that any county may keep any additional accounts it wishes for its own information and control.

For purposes of clarity, a list of the object and item Master Accounts follows:

1. Personal Services
 1. Salary of Program Director(s)
 2. Salaries of Professional Staff
 3. Salaries of Clerical and Other Staff
 4. Wages
 5. Commissions
2. Other Services
 1. Advertising
 2. Telephone and Postage
 3. Traveling Expenses
 4. Premiums on Bonds
 5. Association Dues and Expenses
 6. Fuel, Light, Water and Sewerage
 7. Contracted Custodial Services

EXPENDITURES (Continued)

8. Contracted Maintenance and Repairs
9. Rent
10. Payments to Non-County Institutions and Organizations
11. Other
3. Materials and Supplies
4. Capital Outlay
 1. Purchase of Land
 2. Construction of Buildings and Highways
 3. Purchase of Major Equipment
5. Interest

Non-governmental expenditure classifications parallel non-revenue receipt sources, and no difficulty in recording expenditures therein is anticipated.

SPECIAL ATTENTION is called to two points which should be considered in the preparation of this budget.

1. The several laws under which this form is prepared state repeatedly that expenditures are to be "classified by reference to **object**". **None** of the laws **require** classification by reference to **item**. The committees believed that a partial item classification was desirable as a guide for counties, and some items are listed for that purpose.

2. The objects and items set forth in the list of Master Accounts are the only ones which counties legally may use in their formal budget. **ALL REVENUES AND EXPENDITURES MAY BE SHOWN IN ONE OF THE ACCOUNTS PROVIDED, AND IT IS NOT NECESSARY TO ADD NEW ACCOUNTS TO THIS FORM. USERS OF THE FORM ARE INSTRUCTED NOT TO WRITE IN NEW ITEMS, AND THEY ARE FURTHER INSTRUCTED TO ANALYZE THEIR PARTICULAR EXPENDITURES SO AS TO PROPERLY CLASSIFY THEM.** Of course, if an object or item listed in the Master Accounts has been omitted from a particular program or activity and the county has expenditures for that object or item in that activity, then that line may be written in. This is not the same thing as adding a new account: rather it is inserting an existing one that had not been listed in a particular place in the form because few counties make expenditures for that item. As stated previously, any county may establish whatever subaccounts it desires for its own information and control purposes, but such subaccounts should **NOT** be shown in this form.