

**COUNTY OF CAMBRIA, PENNSYLVANIA**  
**15TH ANNUAL EDITION**  
**CITIZEN'S FINANCIAL REPORT**



**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**PREPARED BY THE OFFICE OF THE CONTROLLER, ED CERNIC, JR.**

**ED CERNIC, JR.**  
CONTROLLER

# County of Cambria



**KRISTINE A. SEGGEAR, CPA**  
1<sup>ST</sup> DEPUTY CONTROLLER/SENIOR ACCOUNTING  
MANAGER

**DANA DESCAVIS**  
2<sup>ND</sup> DEPUTY CONTROLLER/PENSION BENEFITS  
HEALTH CARE ADMINISTRATOR

## Office of County Controller

200 South Center Street  
Ebensburg, PA 15931

### *A Message from the Controller*

To the Residents and Businesses in Cambria County:

Once again, I am providing this report to the residents and businesses of Cambria County. This report is developed from the recently completed independent Audit of the Cambria County financials for your review. Continuing to present this report to you demonstrates our efforts to insure accountability and transparency.



This year's report is an abbreviated edition due to numerous situations that have transpired this past year and are ongoing. First, we are undergoing a complete upgrade of the County accounting system. The current system we are using will no longer be supported in the year 2026. This is a process that will take over a year to complete and is requiring an enormous amount of work and dedication by my staff and all the other County Offices and Departments. Secondly, and on a sad note the Chief Clerk, Mike Gelles, Commissioner's office, passed away suddenly in April. Due to his passing, the Controller's office has been working with the Commissioner's office to assist in transitioning until that position is filled.

The County continues to move forward with capital improvements to our facilities with funding from the ARPA program. Currently, we have invested over \$5 million on upgrades to our buildings, giving us permanent improvements for longevity of our facilities. The remainder of funds are appropriated to other County projects and will be completed by the end of 2024.

Thank you for the support you have extended us in the Controller's Office and the patience as we keep County Government and services working for you. A huge thank you to my staff for their diligence through all of this led by 1<sup>st</sup> Deputy, Kristine Segear and 2<sup>nd</sup> Deputy, Dana Descavish, our Audit staff Amber Hamilton and Emily Krug, our accounting staff Sally Martin, Iris Cree, Robert Martin, and Debra Hoover. My sincere thanks to all of them. If you have any questions, please don't hesitate to contact our office.

Sincerely,

Ed Cernic, Jr.  
Cambria County Controller

**Contact information:**

Controllers Office:

Phone: (814) 472-1620

Fax: (814) 472-5358

Controller's email: [ecernic@co.cambria.pa.us](mailto:ecernic@co.cambria.pa.us)

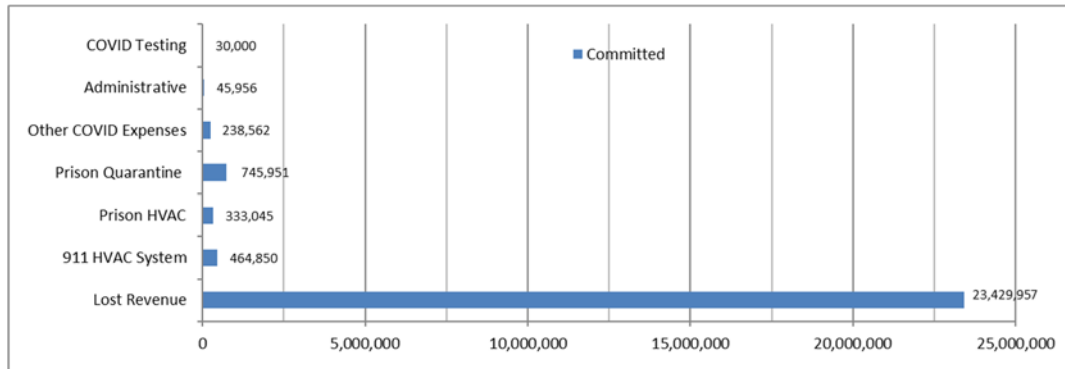
# WELCOME TO CAMBRIA COUNTY!

Cambria County, created on March 26, 1804, was the 41st County formed in Pennsylvania and is nestled in the heart of the Allegheny Mountains. Cambria County is made up of 63 political subdivisions, consisting of the City of Johnstown, 32 boroughs and 30 townships with the Borough of Ebensburg being the County seat.

The County has a population of approximately 133,472, based on the 2020 Census, covers 694 square miles and is a 4<sup>th</sup> class County. Cambria County is home to 7 post secondary education institutes and colleges, 14 public school districts, and many private and parochial schools, as well as many historic sites, state parks, and local museums. The County currently has 642 full time and part time employees and 1,152 retirees. Cambria County Government is listed as one of the Top 10 Employers of Cambria County.

## American Rescue Plan

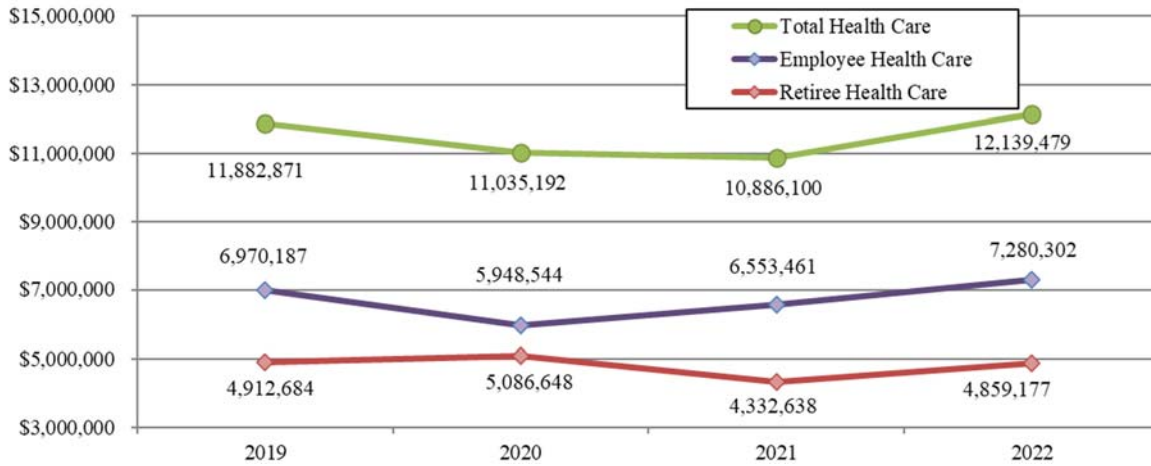
In early 2021, the US Congress passed the American Rescue Plan Act of 2021. The Plan provided relief funds to assist with the recovery from the COVID-19 pandemic. Cambria County was allocated \$25,288,270. The first half was received in May 2021 and the second half in June 2022. The County is required to obligate the funds on specific projects no later than December 31, 2024 and fully expend the funds by December 31, 2026. In 2021 & 2022, Cambria County committed the full \$25.3 Million to the following:



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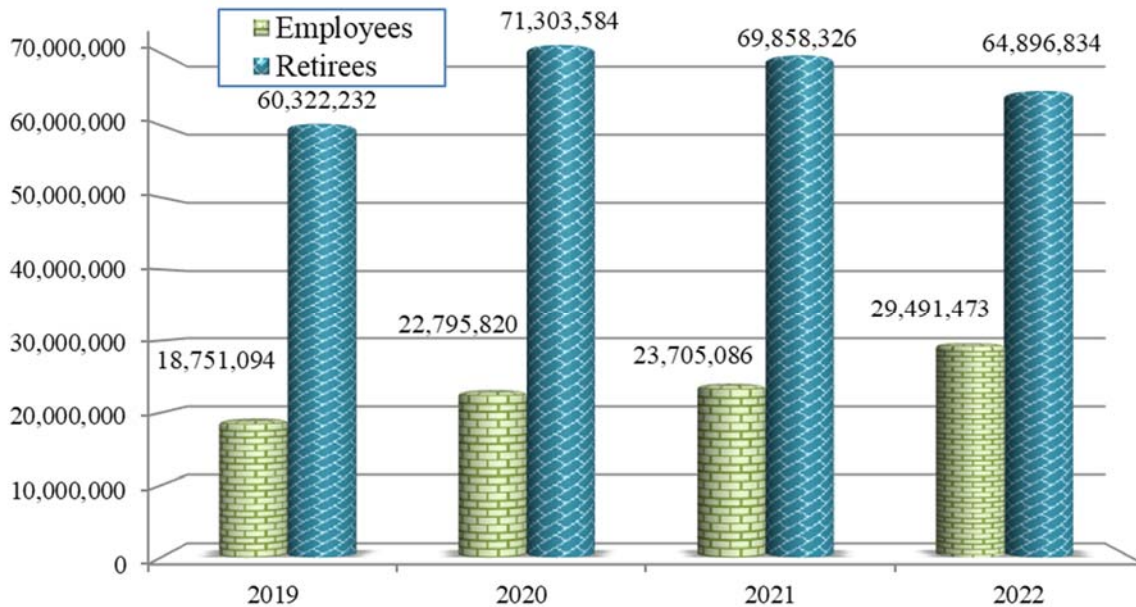
## Health Care Costs

Since 2011, Cambria County has been self insured for health care using UPMC to administer the plan. The chart below shows the total health care costs and the breakout of employee health care and retiree health care.



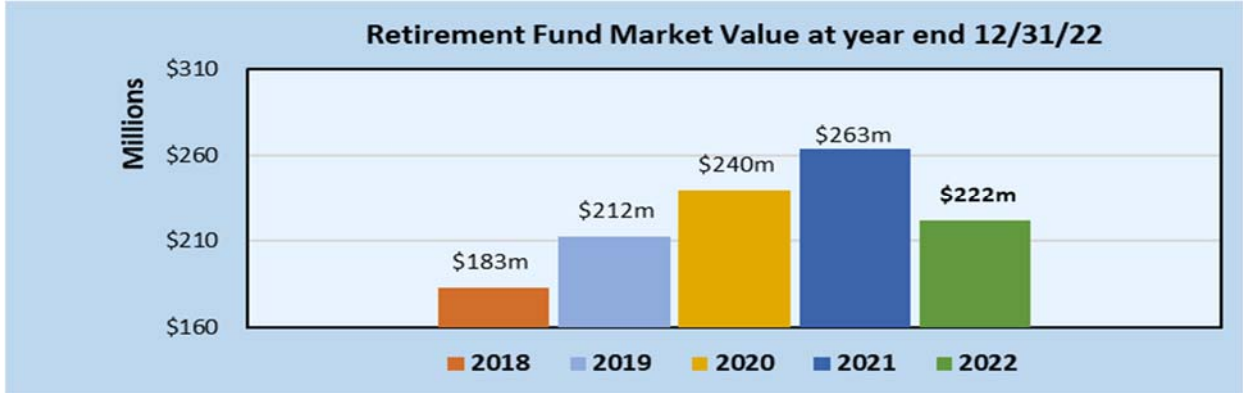
## Other Post Employment Benefits

For employees hired prior to 2005, Cambria County offers hospitalization and life insurance upon retirement. The chart below shows the liability associated with Other Post Employment Benefits. The County was mandated to adopt a new accounting standard which increased the Employee and Retiree Liabilities starting in 2018. In addition for 2020, the County updated the actuarial assumptions following a study of actual experience by the Actuary related to the Plan increasing the liabilities.

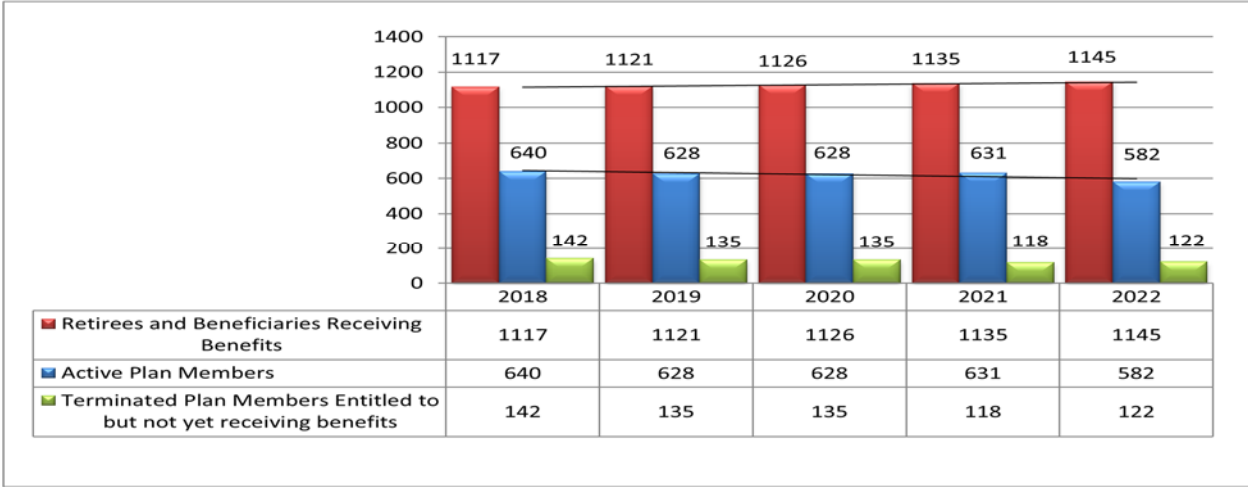


# Cambria County Retirement Fund

The graph represents the Retirement Fund market value at year end. As of December 31, 2022, the market value was **\$222,232,946**. A complete report of the Employee Retirement Trust Plan is available on the County’s website, [www.cambriacountypa.gov](http://www.cambriacountypa.gov), under the Retirement Board page or by contacting the Controller’s Office.



Over the past five years, the number of retirees receiving benefits from the retirement plan has grown and is larger than the number of active plan members contributing to the retirement plan.



## ACTIVE PLAN MEMBERS

Check out what is available on the Cambria County Website under the Retirement Board page  
[www.cambriacountypa.gov](http://www.cambriacountypa.gov)

**CAMBRIA COUNTY  
 EMPLOYEE RETIREMENT  
 PRESENTATION**



frequently  
 asked questions



## County Revenues and Expenses

The chart below illustrates a four year trend in the County's Revenues and Expenses.  
In 2022, the Real Estate Tax rate decreased from 33.5 mills to 31 mills.

Revenues	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Taxes	\$ 41,617,326	\$ 42,531,821	\$ 44,337,347	\$ 39,706,595
Operating Grants & Contributions	86,484,955	98,041,200	109,761,439	117,082,772
Charges for Service	9,868,570	8,489,700	8,815,406	8,971,497
Interest & Investment Income	269,485	237,708	88,708	574,955
Reimbursed Expenses/Other Income	<u>2,743,117</u>	<u>2,088,850</u>	<u>2,427,088</u>	<u>2,511,770</u>
<b>Total Revenues</b>	<u>140,983,453</u>	<u>151,389,279</u>	<u>165,429,988</u>	<u>168,847,589</u>
<b>Expenses</b>				
Administrative	\$ 11,451,099	\$ 10,539,310	\$ 11,348,584	\$ 15,208,176
Judicial	11,824,605	11,882,580	12,035,701	11,836,543
Corrections	17,994,255	17,809,045	17,264,859	21,313,027
Public Safety	10,540,243	9,256,411	10,689,264	10,952,295
Debt Service	4,867,525	3,792,399	4,637,712	4,653,388
Human Service	77,107,345	77,947,791	87,022,392	93,724,713
Conservation	1,427,284	896,191	883,582	921,306
Housing	1,375,988	3,377,596	1,027,868	1,262,238
Highways/Streets	2,642,412	2,202,702	1,733,929	2,324,109
Culture/Recreation	1,178,453	1,179,747	1,184,794	2,847,876
Capital Projects	<u>299,053</u>	<u>11,080,533</u>	<u>1,096,263</u>	<u>6,055,455</u>
<b>Total Expenses</b>	<u>140,708,262</u>	<u>149,964,305</u>	<u>148,924,948</u>	<u>171,099,126</u>
Other Financing Sources/(Uses)	<u>(278,607)</u>	<u>19,003,776</u>	<u>(231,943)</u>	<u>(2,251,537)</u>
<b>Net (Deficiency)/Excess</b>	<u>\$ (3,416)</u>	<u>\$ 20,428,750</u>	<u>\$ 16,273,097</u>	<u>\$ (4,503,074)</u>

The reduction in Real Estate Tax mills in 2022 resulted in a \$4.6 million decrease in Tax revenue.

## General Obligation Debt

As of December 31, 2022, the County's general obligation debt was \$49,854,876.

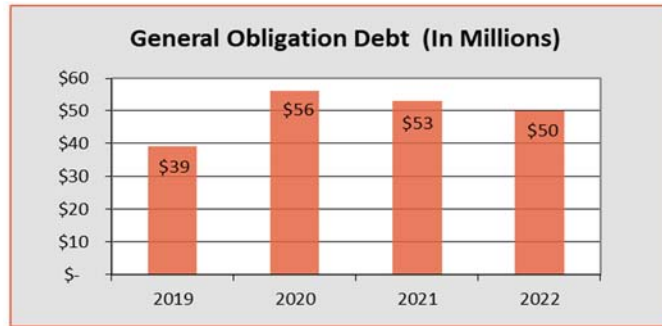
### Improved Bond Rating

On February 17, 2022, Standard & Poor's Global Ratings improved the County's rating two notches from a 'BBB' to a 'A-' for Cambria County's outstanding debt. Standard & Poor's cited the "County's sustained structural balanced general fund operations with five consecutive years of surpluses resulting in an improved reserve and liquidity position."

#### Taxpayer's Debt Funding

The County designated 4 mills of tax to Debt Service in 2022.

Approximately \$5.16 million of Taxpayer's dollars were used to fund the County's Debt in 2022.



### A Tax Anticipation Loan was not issued in 2022 and 2023

## Component Units of Cambria County

### TAXPAYER DOLLARS THROUGH COUNTY APPROPRIATION

	2019	2020	2021	2022
Penn Highlands Community College *	\$ 1,205,000	\$ 1,365,050	\$ 1,264,922	\$ 1,339,469
Cambria Library Association *	615,000	642,250	632,644	669,735
Transit Authority	695,145	731,151	768,959	881,223
Solid Waste Management Authority	340,700	340,700	340,700	340,700
Johnstown-Cambria County Airport	174,000	87,000	-	174,000
Conservation and Recreation Authority *	166,931	166,931	166,931	166,931
War Memorial Authority	182,000	182,000	182,000	182,000
Planning Commission	70,000	70,000	70,000	70,000
Redevelopment Authority	100,000	100,000	100,000	100,000
	<b>\$ 3,548,776</b>	<b>\$ 3,685,082</b>	<b>\$ 3,526,156</b>	<b>\$ 3,924,058</b>

State and/or Federal funds that are passed through Cambria County or released directly to the Component Unit are not included in the Chart above. Behavioral Health of Cambria County is not included in the chart above because their County funding is comprised of State pass-through funds only.

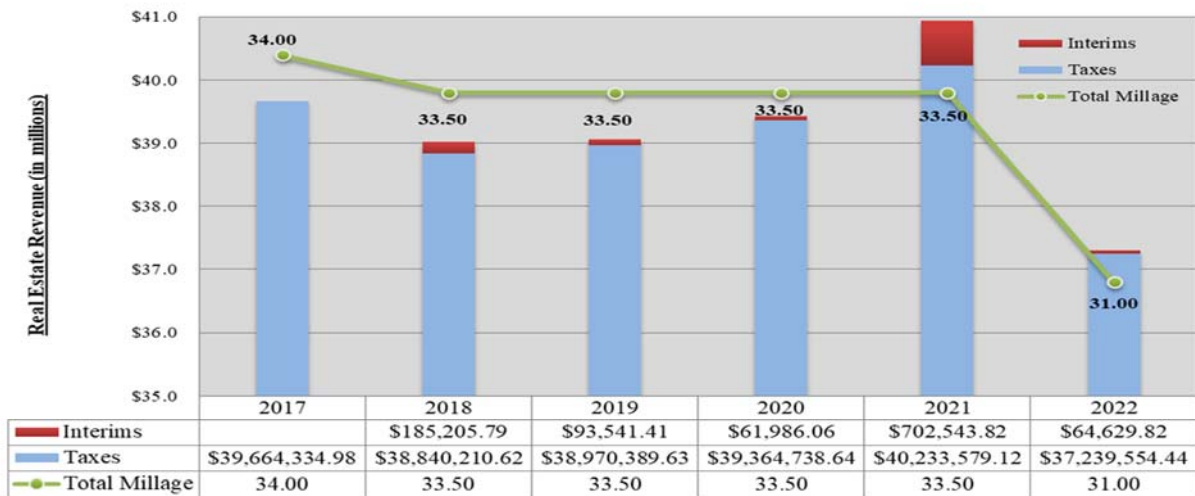
\* In 2022, Cambria County designated 1 mill of tax for the Community College, 0.5 mills for the County Library, and 0.5 mills for Parks and Playgrounds. The dedicated tax for Parks and Playgrounds is used for the Conservation & Recreation Authority, War Memorial, North Central Recreational Center, and Duman Park.

Cambria County did not issue an appropriation to the Airport in 2021 because they were subsidized with other funding sources.

# Your Real Estate Taxes — The County’s Portion

For 2022, the Board of Commissioners were able to decrease the County’s millage to 31 mills. Cambria County residents pay approximately \$1,069 in local real estate taxes which includes county, municipal, and school district taxes on each \$10,000 of assessed property value. The graph below depicts County real estate taxes collected by year and the County Millage Rate with the dedicated mills per year.

**Real Estate Tax Rate and Property Tax Revenue by Tax Year**



Dedicated Mills per year						
General Purpose	27.500	27.500	27.500	27.500	27.500	25.000
Debt Service	4.500	4.000	4.000	4.000	4.000	4.000
Community College	1.000	1.000	1.000	1.000	1.000	1.000
County Library	0.500	0.500	0.500	0.500	0.500	0.500
Parks & Playgrounds	0.500	0.500	0.500	0.500	0.500	0.500

The following dollar bill image depicts on average for each dollar of real estate taxes you pay, and who is receiving it. Further, the box to the right shows how your County tax dollar was spent in 2022.

Cambria County 29¢

Local School District 57¢



Local Municipality 14¢

Your County Tax Dollar	
39¢	Corrections
18¢	General Gov't & Bus. Type Activities
12¢	Judicial
11¢	Debt Service
10¢	Other
6¢	Public Safety
4¢	Human Services
<b>\$1.00</b>	

A majority of the County’s spending (76% or \$129 million) is funded by state and federal grants, charges for services, investments and other income.



## Liquid Fuels Fund

The County receives a portion of the overall State's liquid fuels tax. A portion of this tax is reallocated to all municipalities within Cambria County based upon their requests and the final decision of the Commissioners. The liquid fuels monies are used for bridge/road repair and maintenance.

Municipality	Amount Paid
Allegheny Twp	\$32,100 *
Ashville Boro	\$10,200 *
Blacklick Twp	15,200 *
Brownstown Boro	4,100
Carrolltown Boro	4,500
Chest Twp	8,000 *
Clearfield Twp	6,900
Conemaugh Twp	28,000 *
Cresson Boro	10,600 *
Cresson Twp	20,000 *
Daisytown Boro	11,600 *
East Conemaugh Boro	9,800 *
East Taylor Twp	16,800 *
Elder Twp	5,300
Ferndale Boro	4,200
Franklin Boro	11,000 *
Gallitzin Boro	12,000 *
Gallitzin Twp	15,900 *
Geistown Boro	12,600 *
Hastings Boro	5,300
Lilly Boro	12,600 *
Lorain Boro	3,400
Loretto Boro	26,000 *
Munster Twp	4,800
Portage Boro	14,200 *
Reade Twp	21,000 *
Sankertown Boro	3,900
Scalp Level Boro	4,400
Southmont Boro	20,600 *
Stonycreek Twp	16,600 *
Summerhill Boro	3,200
Tunnelhill Boro	9,600 *
Washington Twp	5,400
<b>Total Payments</b>	<b>\$389,800</b>

The list to the left shows the amount of funds paid to Municipalities in 2022 and the list below shows the unpaid or reserved allocations for each municipality and the number of years worth of allocations reserved:

Municipality	Amount Unpaid	# of Years Encumbered
Cassandra Boro	22,400 *	8
Chest Springs Boro	2,600	1
Dale Boro	4,600	1
Dean Twp	15,700 *	3
Ehrenfeld Boro	7,600	2
Gallitzin Boro	6,000	1
Middle Taylor Twp	14,100 *	3
Nanty Glo Boro	8,000	1
Patton Boro	5,800	1
Southfork Boro	13,200 *	3
Tunnelhill Boro	19,200 *	6
Vintondale Boro	3,900	1
West Carroll Twp	6,400	1
West Taylor	4,600	1
White Twp	4,000	1
Wilmore Boro	3,500	1
	<b>\$141,600</b>	

The list below shows the amount of funds paid to Municipalities in 2022 from the Act 89 (Vehicle Registration Fees) funds:

Municipality	Amount Paid	Municipality	Amount Paid
Adams Twp	\$18,000	Nanty Glo Boro	\$8,000
Barr Twp	11,750	Northern Cambria Boro	15,000
Cambria Twp	17,600	Portage Twp	10,500
Croyle Twp	9,200	Richland Twp	26,400
East Carroll Twp	7,800	Summerhill Twp	9,500
Ebensburg Boro	7,500	Susquehanna Twp	10,400
Jackson Twp	13,800	Upper Yoder Boro	11,900
Lower Yoder Twp	7,500	Westmont Boro	11,000
			<b>\$195,850</b>

\*Municipality's payment includes allocations from multiple years.

## IN TRIBUTE OF MICHAEL GELLES, IV 5/8/1962 - 4/4/2023



Michael Gelles, IV served Cambria County for 31 years in several capacities. Michael was promoted to the role of Chief Clerk and Finance Director in 1992. In a position that often sees Commissioners' Boards change every four years, Michael served under both Democrat and Republican majorities through financial challenges that included a prison expansion, the decline and eventual sale of Laurel Crest and two separate multimillion dollar emergency communications upgrades. He served as Chief Clerk until leaving County employment in 2012 and then returned in January 2016 to use his expertise to assist the newly elected board of Commissioners. Commissioner Chernisky was quoted "Mike had the integrity, temperament and experience to help get Cambria County's financial house in order."

Michael was a dedicated county employee, teammate and friend. Controller Cernic stated "Mike had an even-keeled approach that enabled him to really get his message across to everybody. He worked great with people. Losing Mike is a personal and professional loss because he was such a genuine, good guy." Michael will be deeply missed by all who worked alongside him and the friendships he formed over his time with the County. Our deepest sympathies to the Gelles family and especially Mike's wife, Pam.

## DOMESTIC RELATIONS, DAY REPORTING CENTER & ADULT PROBATION

In March 2022, Cambria County acquired the former Ebensburg Care Center located at 236 Jamesway Rd., Ebensburg. The intended use of this building is to move the County Domestic Relations and Day Reporting Center from their current location on Manor Drive. The County also plans to move the County Cost and Fines department here and out of the Courthouse. The County Adult Probation Office will also meet with individuals at this new building.

The County is currently in the process of renovating the building to meet our specific needs with hopes of occupying the building by December 2023.



# CAMBRIA COUNTY ELECTED OFFICIALS



## Board of Commissioners

From left: Scott Hunt, Thomas Chernisky, Chairman; and William "B.J." Smith, Vice-Chairman



**Max R. Pavlovich**  
*Clerk of Courts*



**Cindy Perrone**  
*Register of Wills & Clerk of Orphan's Court*



**Ed Cernic, Jr.**  
*Controller*



**Greg Neugebauer**  
*District Attorney*



**Lisa Kozorosky**  
*Treasurer*



**Lisa Crynock**  
*Prothonotary*



**Jeffrey Lees**  
*Coroner*



**Melissa Kimla**  
*Recorder of Deeds*



**Donald Robertson**  
*Sheriff*

## Guide to County Government

<u>Office</u>	<u>Official</u>	<u>Phone</u>	<u>Email</u>
Commissioner	Thomas Chernisky	(814) 472-1600	
Commissioner	William "B.J." Smith	(814) 472-1600	
Commissioner	Scott Hunt	(814) 472-1600	
Controller	Ed Cernic, Jr.	(814) 472-1620	ecernic@co.cambria.pa.us
Clerk of Courts	Max R. Pavlovich	(814) 472-1540	mpavlovich@co.cambria.pa.us
Coroner	Jeffrey Lees	(814) 535-6222	lees@co.cambria.pa.us
District Attorney	Greg Neugebauer	(814) 472-1680	
Prothonotary	Lisa Crynock	(814) 472-1638	lcrynock@co.cambria.pa.us
Recorder of Deeds	Melissa Kimla	(814) 472-1473	mkimla@co.cambria.pa.us
Register of Wills	Cindy Perrone	(814) 472-1440	cperrone@co.cambria.pa.us
Sheriff	Donald Robertson	(814) 472-1691	drobertson@co.cambria.pa.us
Treasurer	Lisa Kozorosky	(814) 472-1643	lkozorosky@co.cambria.pa.us

Crisis Intervention Hotline	1-877-268-9463
Area Agency on Aging	(814) 539-5595
Behavioral Health / Intellectual Disabilities / Early Intervention Program	(814) 535-8531
Children & Youth Services	(814) 539-7454
Drug & Alcohol	(814) 536-5388
Conservation District	(814) 472-2120
Cost & Fines	(814) 472-1551
Court Administrator	(814) 472-1552
Domestic Relations	1-800-638-4409
Duman Park	(814) 472-8390
Election Office	(814) 472-1460
Human Resources	(814) 472-1610
Jury Selection Division	(814) 472-1501
Non-Emergency Dispatch	(814) 472-2100
Tax Assessment Office	(814) 472-1451
Tax Claim Bureau	(814) 472-1445
Veteran Affairs	(814) 472-1590

For more information visit the County's website at

**[www.cambriacountypa.gov](http://www.cambriacountypa.gov)**



**PUSH OUT  
THE  
PUSHER**

REPORT DRUG ACTIVITY. REWARDS UP TO \$5,000

1-800-548-7500

Or Your Local Police Department  
And You Will Remain Anonymous.

CAMBRIA COUNTY CRIME STOPPERS

**Do you suspect Fraud or Abuse is occurring within Cambria County?**

Contact the Controller's Office.

**ALL TIPS ARE KEPT  
CONFIDENTIAL**



- Mail your tip to:  
The Controller's Office,  
Attn: Kristine Segear  
200 S Center St., Ebensburg, PA 15931
- Direct calls to Kristine Segear at (814) 472-1623

**24/7 Warrant Hotline (814) 472-8395**