

COUNTY OF CAMBRIA, PENNSYLVANIA
16TH ANNUAL EDITION
CITIZEN'S FINANCIAL REPORT

The John Murtha Johnstown-Cambria County Airport



FOR THE YEAR ENDED DECEMBER 31, 2023
PREPARED BY THE OFFICE OF THE CONTROLLER, ED CERNIC, JR.

ED CERNIC, JR.
CONTROLLER

County of Cambria



KRISTINE A. SEGGEAR, CPA
1ST DEPUTY CONTROLLER/SENIOR ACCOUNTING
MANAGER

DANA DESCAVISH
2ND 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 of Cambria County:

It is once again time that I provide you our annual financial report of Cambria County Government. This report contains information taken from our recently completed independent Audit performed by Wessel & Co. This report continues our tradition of being transparent to the taxpayers of Cambria County.

2023 was a year that the County allocated the majority of its Federal Rescue Funds to specific projects such as, new Courthouse Windows, Boilers, Generator, and Parking lot paving as well as numerous other County facility projects like new roofs at the War Memorial and Prison, and a new Court Annex Building. The Controller’s Office, led by Kristine Segear, also finished the implementation of a new Accounting Software system that will benefit the County financial tracking well into the future. The Commissioners committed funds to various Community projects. All of this was transpiring while the Commissioners were trying to fill the vacant position of their former Chief Clerk.

As this year came to a close, the County welcomed a new Board of Commissioners that will guide County Government into the future.

As always, I thank you for the support you have given the Controller’s Office while we do our job. I especially want to thank my 1st Deputy Kristine Segear, 2nd Deputy Dana Descavish, our Audit staff, Amber Hamilton and Emily Krug, and Accounting Staff Sally Martin, Iris Cree, Robert Martin, and Deb Hoover. I extend my never-ending thanks to each one of them for their dedication to Cambria County and me in the Controller’s Office.



With Best Wishes,

Contact information:

Controllers Office:
Phone: (814) 472-1620
Fax: (814) 472-5358
Controller’s email:
ecernic@co.cambria.pa.us

TABLE OF CONTENTS

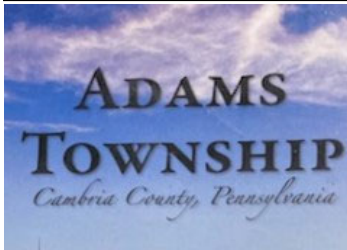
Controller’s Message.....	2	General Obligation Debt	7
Welcome to Cambria County.....	3	Component Units	7
Municipalities.....	3	Real Estate Taxes.....	8
Health Care Costs	4	Liquid Fuels.....	9
Other Post Employment Benefits.....	4	Johnstown Airport.....	10
Cambria Co Retirement Fund.....	5	Elected Officials.....	11
County Revenues and Expenses.....	6	Guide to County Government.....	12

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 4th 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 641 full time and part time employees and 1,167 retirees. Cambria County Government is listed as one of the Top 10 Employers of Cambria County.

History of Municipalities



Adams Township was created on January 6, 1870 and is located in the west central part of Cambria County. The 2020 census has Adams Township's population at 5,752 residents. The major roads in Adams Township are SR 869, SR 160, and US 219. The Township millage is 8 mills on real estate in the Township. Adams Township borders five different municipalities and two counties. They are South Fork Borough, Richland Township, Conemaugh Township, Croyle Township, Summerhill Township, Bedford County (Pavia Township), and Somerset

County (Ogle Township). Every year the Adams Township #2 Volunteer Fire Company hosts the Forest Hills Labor Day Festival, which draws thousands of people to the area for a three-day festival. Adams Township is rich in Game lands and State forestlands. Adams Township, growing since 1870, is truly a special place to live! Additional information can be found on their website www.adamstwpcambria.com.



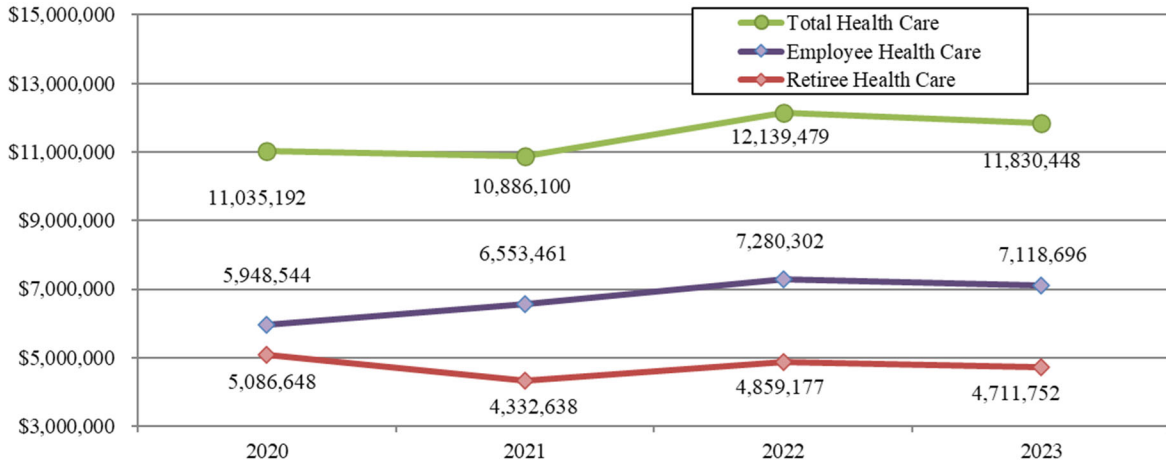
**Westmont
Borough**
Walk among the elms

Prior to 1889, The Village of **Westmont** was a small farming community. Following the Great Johnstown Flood of 1889, the Cambria Iron Company (the City of Johnstown's major industry) planned the safer hilltop section as a suburban residential district and built the Inclined Plane for direct access to the City. The Borough of Westmont was created by Decree of the Court of Quarter Sessions of Cambria County, from parts of Upper Yoder Township and Lower Yoder Township, on June 13, 1892. The

2020 census has Westmont Borough's population at 4,982 residents. The Borough's millage is 23 mills on real estate in the Borough. Additional information on Westmont Borough can be found on their website www.westmontborough.com.

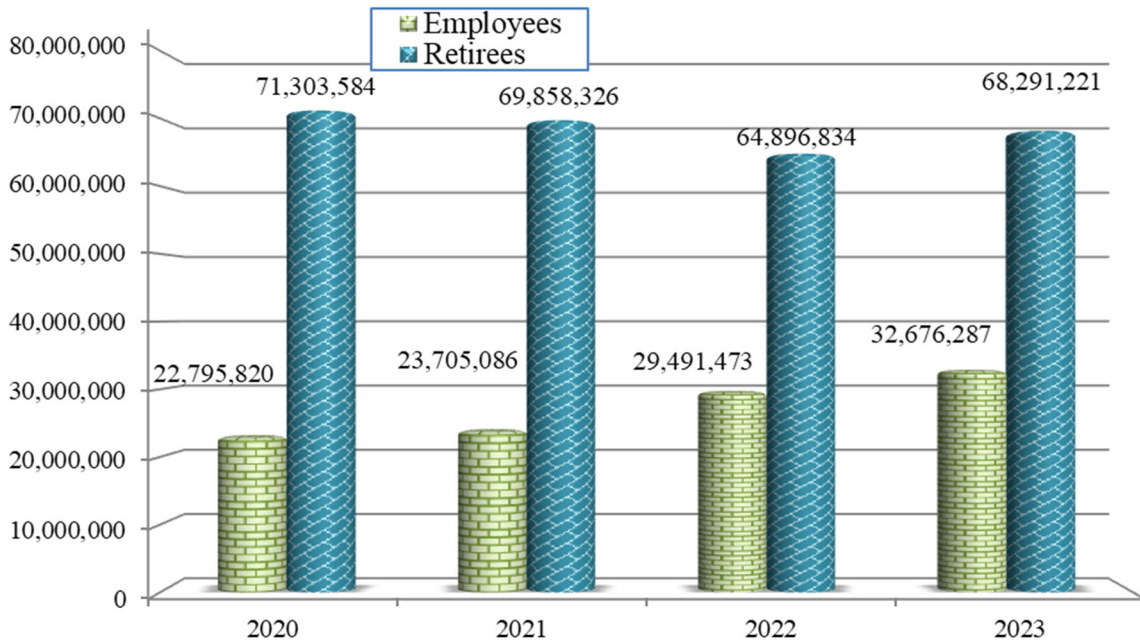
Health Care Costs

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.



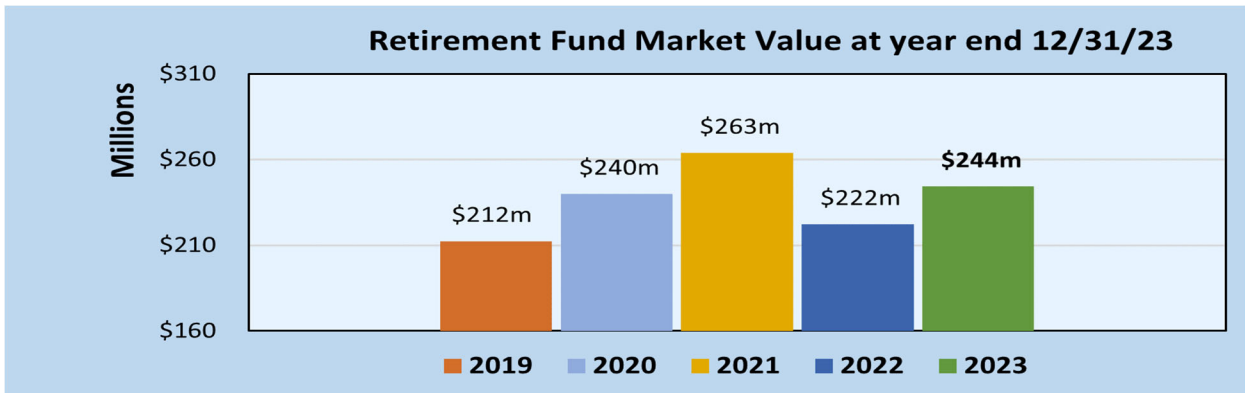
Other Post Employment Benefits

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.

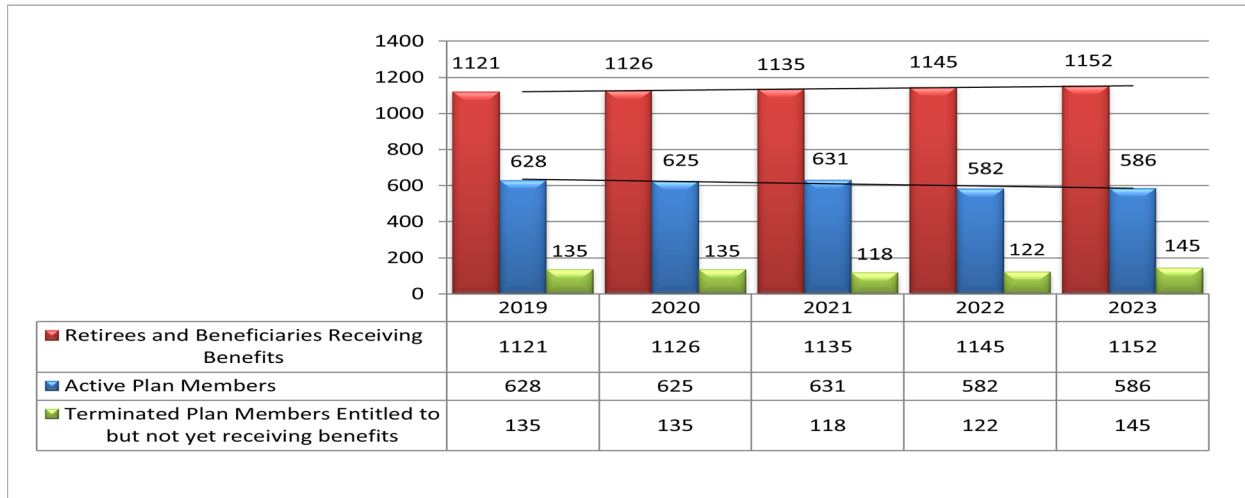


Cambria County Retirement Fund

The graph represents the Retirement Fund market value at year end. As of December 31, 2023, the market value was **\$244,236,858**. A complete report of the Employee Retirement Trust Plan is available on the County's website, 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

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 2023, the Real Estate Tax rate decreased from 31 mills to 30.5 mills.

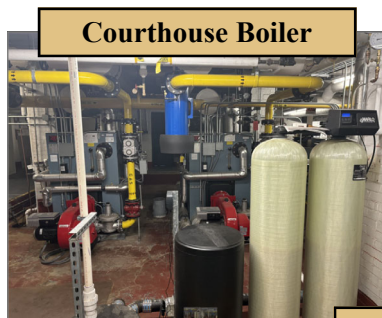
Revenues	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Taxes	\$ 42,531,821	\$ 44,337,347	\$ 39,706,595	\$ 36,312,319
Operating Grants & Contributions	98,041,200	109,761,439	117,082,772	99,754,425
Charges for Service	8,489,700	8,815,406	8,971,497	10,776,884
Interest & Investment Income	237,708	88,708	574,955	1,412,882
Reimbursed Expenses/Other Income	2,088,850	2,427,088	2,511,770	3,518,507
Total Revenues	151,389,279	165,429,988	168,847,589	151,775,017
Expenses				
Administrative	\$ 10,539,310	\$ 11,348,584	\$ 15,208,176	\$ 15,986,798
Judicial	11,882,580	12,035,701	11,836,543	12,308,071
Corrections	17,809,045	17,264,859	21,313,027	20,964,278
Public Safety	9,256,411	10,689,264	10,952,295	11,213,180
Debt Service	3,792,399	4,637,712	4,653,388	4,648,492
Human Service	77,947,791	87,022,392	93,724,713	90,148,184
Conservation	896,191	883,582	921,306	653,921
Housing	3,377,596	1,027,868	1,262,238	5,143,561
Highways/Streets	2,202,702	1,733,929	2,324,109	3,680,320
Culture/Recreation	1,179,747	1,184,794	2,847,876	1,606,034
Capital Projects	11,080,533	1,096,263	6,055,455	2,136,590
Total Expenses	149,964,305	148,924,948	171,099,126	168,489,429
Other Financing Sources/(Uses)	19,003,776	(231,943)	(388,093)	(244,768)
Net (Deficiency)/Excess	\$ 20,428,750	\$ 16,273,097	\$ (2,639,630)	\$ (16,959,180)

The County received funding in prior years related to the American Rescue Plan Act and the Emergency Rental Assistance Program, with disbursements for these funding streams ending during 2022, resulting in the 2023 decrease in Operating Grants & Contributions.

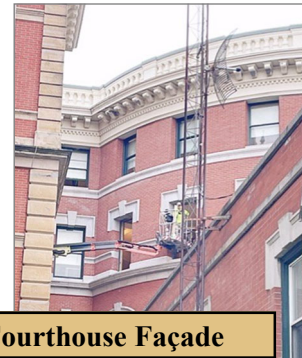
Below are some of the County projects completed utilizing the American Rescue Plan Act Funding.



Court Annex Building



Courthouse Boiler



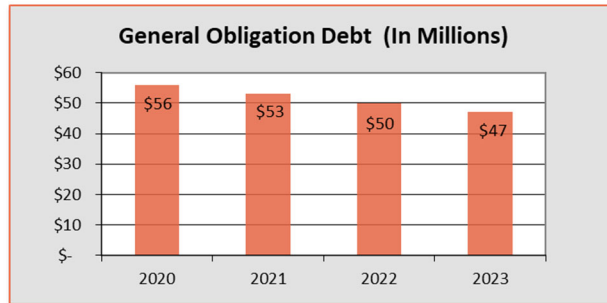
Courthouse Façade

General Obligation Debt

As of December 31, 2023, the County's general obligation debt was \$46,795,000.

Improved Bond Rating

In February of 2024, Standard & Poor's Global Ratings had improved Cambria County's bond rating from a 'A-' to a 'A' status. This is the second upgrade the County has received in the past two years. According to the report, S&P Global Ratings Primary Credit Analyst Bobby Otter stated that “The upgrade reflects our opinion of the county’s sustained positive general fund performance, with seven consecutive years of surpluses resulting in an improved reserve and liquidity position. The upgrade also reflects an improved view of its management assessment, a result of structurally balanced general fund operations.”



Taxpayer’s Debt Funding

The County designated 4 mills of tax to Debt Service in 2023. Approximately \$5.12 million of Taxpayer’s dollars were used to fund the County’s Debt in 2023.

In December of 2023, the County obtained a short-term bridge loan in the amount of \$7,000,000 in order to process all expenses in our accounting system prior to software migration on January 1st. The loan was obtained until the County's funds invested in the certificate of deposit reached full maturity and paid in full in March 2024.

Component Units of Cambria County

TAXPAYER DOLLARS THROUGH COUNTY APPROPRIATION

	2020	2021	2022	2023
Penn Highlands Community College *	\$ 1,365,050	\$ 1,264,922	\$ 1,339,469	\$ 1,225,000
Cambria Library Association *	642,250	632,644	669,735	625,000
Transit Authority	731,151	768,959	881,223	862,898
Solid Waste Management Authority	340,700	340,700	340,700	340,700
Johnstown-Cambria County Airport	87,000	-	174,000	174,000
Conservation and Recreation Authority *	166,931	166,931	166,931	166,931
War Memorial Authority	182,000	182,000	182,000	184,832
Planning Commission	70,000	70,000	70,000	70,000
Redevelopment Authority	100,000	100,000	100,000	150,000
	<u>\$ 3,685,082</u>	<u>\$ 3,526,156</u>	<u>\$ 3,924,058</u>	<u>\$ 3,799,361</u>

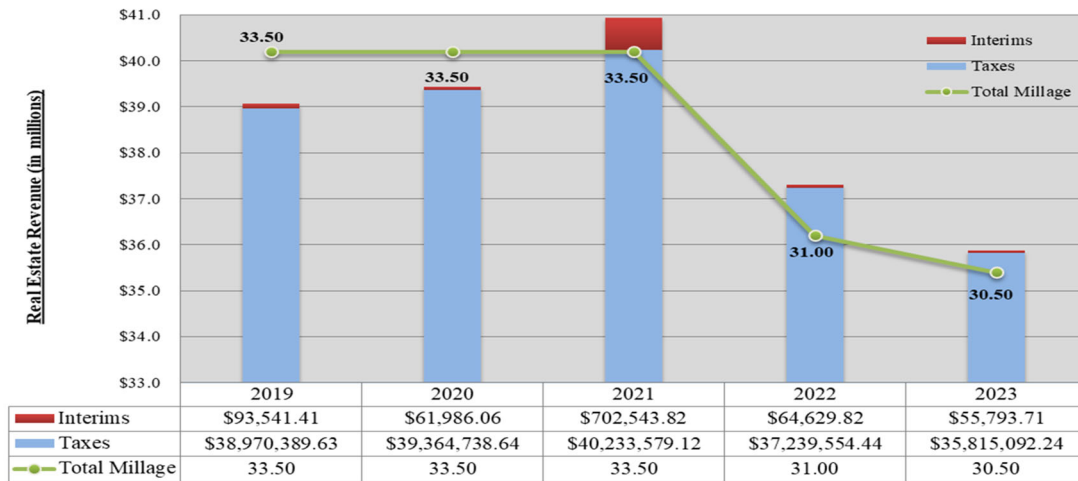
* In 2023, Cambria County designated 1 mill of tax for the Community College, 0.5 mill for the County Library, and 0.5 mill for Parks and Playgrounds. The dedicated tax for Parks and Playgrounds is used for the Conservation & Recreation Authority, War Memorial, North Central Recreational Center, and Duman Park.

Behavioral Health of Cambria County is not included in the chart above because their County funding is comprised of State pass-through funds only.

Your Real Estate Taxes — The County’s Portion

For 2023, the Board of Commissioners were able to decrease the County’s millage to 30.5 mills. Cambria County residents pay approximately \$1,085 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	25.000	24.500
Debt Service	4.000	4.000	4.000	4.000	4.000
Community College	1.000	1.000	1.000	1.000	1.000
County Library	0.500	0.500	0.500	0.500	0.500
Parks & Playgrounds	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, who is receiving it. Further, the box to the right shows how your County tax dollar was spent in 2023.

Cambria County 28¢

Local School District 58¢



Local Municipality 14¢

Your County Tax Dollar	
30¢	Corrections
26¢	Gen Government & Bus Type
13¢	Judicial
14¢	Other
8¢	Debt Service
5¢	Public Safety
4¢	Human Services
\$1.00	

A majority of the County’s spending (76% or \$116 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
Adams Twp	\$18,000
Allegheny Twp	\$10,700
Barr Twp	11,750
Blacklick Twp	7,600
Brownstown Boro	4,100
Cambria Twp	17,600
Carrolltown Boro	4,500
Chest Springs Boro	5,200 *
Chest Twp	4,000
Clearfield Twp	6,900
Cresson Twp	10,000
Croyle Twp	9,200
Dale Boro	9,200 *
Dean Twp	20,100 *
East Carroll Twp	7,800
East Conemaugh Boro	4,900
East Taylor Twp	8,400
Ebensburg Boro	7,500
Ehrenfeld Boro	7,600 *
Elder Twp	5,300
Ferndale Boro	4,200
Franklin Boro	3,000
Gallitzin Twp	5,300
Geistown Boro	6,300
Hastings Boro	5,300
Jackson Twp	13,800
Lower Yoder Twp	7,500
Middle Taylor Twp	9,400 *
Munster Twp	4,800
Nanty Glo Boro	16,000 *
Northern Cambria Boro	15,000
Patton Boro	11,600 *
Portage Twp	10,500
Richland Twp	26,400
Sankertown Boro	3,900
Scalp Level Boro	4,400
Southfork Boro	8,800 *

Municipality	Amount Paid
Southmont Boro	5,600
Stonycreek Twp	8,300
Summerhill Boro	3,200
Summerhill Twp	9,500
Susquehanna Twp	10,400
Tunnelhill Boro	22,400 *
Upper Yoder Boro	11,900
Vintondale Boro	7,800 *
Washington Twp	5,400
Westmont Boro	11,000
Wilmore Boro	7,000 *
Total Payments	\$439,050

The list above and to the left shows the amount of funds paid to Municipalities in 2023 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
Ashville Boro	3,400	1
Cassandra Boro	5,600 *	2
Conemaugh Twp	7,000	1
Cresson Boro	5,300	1
Daisytown Boro	3,200	1
Ehrenfeld Boro	3,800	1
Gallitzin Boro	12,000 *	2
Lilly Boro	4,200	1
Lorain Boro	3,400	1
Loretto Boro	6,500	1
Middle Taylor Twp	9,400 *	2
Portage Boro	7,100	1
Reade Twp	7,000	1
Southfork Boro	8,800 *	2
West Carroll Twp	12,800 *	2
West Taylor	9,200 *	2
White Twp	8,000 *	2
	\$116,700	

*Municipality's payment includes allocations from multiple years.

JOHN MURTHA JOHNSTOWN-CAMBRIA COUNTY AIRPORT

Johnstown Airport - The John Murtha Johnstown-Cambria County Airport, i.e., the Johnstown Airport, is located approximately two miles from the Galleria Drive Exit off U.S. Route 219 and is approximately six miles east of downtown Johnstown, Pennsylvania.



In September 2023, the Airport celebrated its 75th anniversary of providing commercial air carrier service. The Johnstown Airport offers



daily non-stop United Express jet service to Washington D.C.'s Dulles International Airport and to Chicago O'Hare International Airport. The Airport has free parking, short TSA lines, and TSA Pre-Check. In 2023, the Airport saw over 28,000 passengers fly in and out of the Airport. In the first 6 months of 2024, approximately 16,000 passengers have utilized the Airport.

In 2022, Hertz relocated their rental car office from downtown Johnstown to the Airport, which has increased the foot traffic in and out of the Terminal Building. Adjacent to the Terminal is Nulton Aviation Services, the FBO (Fixed Base Operator) at the Airport. The FBO provides aircraft maintenance, pilot flight training, and aircraft refueling. The Nulton Aviation Flight Academy has seen great growth with many individuals training to obtain their private pilot's license and some going on to obtain their commercial pilot's license.

The Airport is also seeing growth with Saint Francis University (SFU) starting an Aviation Maintenance Technician program in the fall of 2024. After completing the SFU program, graduates will be prepared to enter the workforce in manufacturing and maintenance careers with airlines such as SkyWest Airlines, FBOs like Nulton Aviation Services, defense contractors like Lockheed Martin, and others.

The Airport is excited to announce that in January 2025, Balance Restaurant of downtown Johnstown will open a restaurant at the Johnstown Airport. They will be open 7 days a week to serve the airline passengers, airport users, airport employees, and the general public.



Fun Fact: In the United States, all airports have three letter FAA identifiers. There are several small airports that may have four characters of both numbers and letters. The Johnstown Airport's three letter FAA identifier is **JST**. The Airport challenges you to **JuST** try us. Book today at www.flyjst.com or www.united.com.

Contributed by Cory Cree, Airport Manager

CAMBRIA COUNTY 2024 ELECTED OFFICIALS

Board of Commissioners

From left: Keith Rager, Vice-Chairman;
Scott Hunt, Chairman; and
Thomas Chernisky



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



Max R. Pavlovich
Clerk of Courts



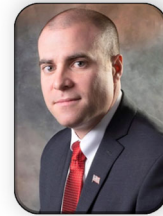
Ed Cernic, Jr.
Controller



Jeffrey Lees
Coroner



Lisa Kozorosky
Treasurer



Greg Neugebauer
District Attorney



Lisa Crynock
Prothonotary



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	Scott Hunt	(814) 472-1600	
Commissioner	Keith Rager	(814) 472-1600	
Commissioner	Thomas Chernisky	(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



**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