

ANNUAL REPORT

OF THE
CONTROLLER OF LUZERNE COUNTY
PENNSYLVANIA

FOR THE YEAR 1933

LEONARD D. MORGAN COUNTY CONTROLLER

CONTROLLER'S ANNUAL REPORT

Office of the Controller of Luzerne County, Pennsylvania
Wilkes-Barre, Pa.
December 30, 1933.

TO THE HONORABLE THE JUDGES OF THE COURT OF COMMON PLEAS:

In conformity with the Act of Assembly approved May 2nd, A. D. 1929, P. L. 1978, Section 345, I herewith submit the annual report of Luzerne County showing the receipts and expenditures, together with a statement of the financial condition of the County for the year of 1933.

LEONARD D. MORGAN,
Controller of Luzerne County.

ASSETS	
Current or Cash Assets:	
Cash on Hand:	
County Fund	\$8,567.01
Sinking Fund	203,464.74
School Fund	44,594.55
Borough and Township Fund	30,465.77
Poor Fund	10,312.95
	372,569.00

Due from Tax Collectors:	
1933 Duplicate	\$81,485.20
1932 Duplicate	8,056.85
Duplicates prior to 1932	51,893.34
	941,435.39

Due from Delinquent Taxes on Land Returns:	
(Estimated)	500,000.00

Due from Municipalities Account of Road and Bridge Construction, Etc.:	
Nanticoke City—Construction of Middle Road	26,826.84
Duryea Borough—Reconstruction of Underpass	1,000.00
Hanover Township—Elimination of Grade Crossing on Route No. 170	20,000.00
West Wyoming Borough—W. 8th St. Pave.	24,813.31
Conyngnam Township—Construction of Mocaqua Underpass	4,500.00
Dupont Borough, Paving of Main St. Financed by Bonds and held by County	45,700.00
Dupont Borough—Interest due on Outstanding Paving Bonds	3,768.00
Larksville Borough—Construction of State Highway	1,601.76
Pittston City—Damages in construction of Ft. Jenkins Bridge—Advanced by County	8,833.21
	140,143.12

Due from Municipalities and School Districts for Rental and Use of County Road Equipment:	
Exeter Borough	111.80
Plains Twp. School District	40.80
Fairview Twp.	141.05
Exeter Twp.	87.75
Edwardsville Borough	142.05
Wilkes-Barre Twp.	274.95
Yatesville Borough	170.30
Plains Twp.	21.45
Kingston Borough	225.55
Plymouth Twp.	244.26
Duryea Borough	1,248.49
Plymouth Borough	11.70
West Wyoming Borough	148.20
Wyoming Borough	209.25
Courtdale Borough	93.60
Larksville Borough	282.30
Franklin Township	187.40
Swoyersville Borough	17.55
	3,693.90

Miscellaneous Accounts Receivable	
Due from Probation Office—Loan	1,000.00
Due from Dallas Borough Poor District, examination of mental patient	35.00
Due from Gurne B. Irons, Ashley, correcting land returns	28.00
Due from William Balliet, Nanticoke, maintaining children at Children's Home	11.00
Due from Nanticoke Poor District, committing mental patient	111.43
Due from Hunlock Township Poor District, maintenance of mental patient	300.00
Due from West End Coal Company, rental water line, Shick-shinny Bridge	760.12
Due from Duryea Borough School District, special election expenses	46.53
Due for Material and Supplies, Corroale Construction	54.80
Dupont Borough	42.00
Huntington Township	156.00
Franklin Township	12.64
Due from Jos. Morris, Treas. Fees for 1933	1,616.82
Due from John MacLuskie, Register of Wills, Fees earned in December, 1933, and not yet turned over to County Treasurer	2,575.65
Property purchased for Taxes	100.00
Due from M. E. Moore's Sons for Rentals collected on County Property	781.51
Due from W. O. Washburn, Treasurer of Luzerne County Industrial School, Kis-Lyn, Special Account	2,000.00
Due from Geo. M. Wall, Treasurer and B. L. Haus, Deputy Acting Treasurer, for fees collected 1930-1931 (In Litigation)	3,053.93
Due for Removal of outhouses and garages from right of way—Route No. 375	139.56
Mrs. C. D. Coughlin	593.23
Mrs. W. G. Harding	692.72
	692.72

TOTAL CURRENT OR CASH ASSETS	\$1,971,069.11
Fixed Assets:	
ESTIMATES FURNISHED BY ENGINEERING DEPT. (with exception of the Luzerne County Industrial School)	
Court House and Grounds	2,000,000.00
Grounds opposite Court House	175,000.00
Warehouse and Grounds	75,000.00
County Prison, Plant and Grounds	250,000.00
Road, Machinery, Automobiles, Trucks and Miscellaneous Equipment	50,000.00
Tubercular Hospital Grounds	200,000.00
Industrial School—Kis-Lyn	300,000.00
Voting Machines	450,000.00
	3,320,000.00
GRAND TOTAL ASSETS	\$5,291,069.11

Current Liabilities:	
Funds due Municipalities, Poor Districts and School Districts for Delinquent taxes collected	30,465.77
Municipalities	10,312.95
Poor Districts	44,594.55
School Districts	85,373.30
Bills Payable:	
Bills contracted but not yet forwarded to Controller's Office for Approval (est.)	40,600.00
Estimated amount of Road damages and other claims in litigation	320,653.37
Unclaimed Warrants for Wages and other services rendered	542.55
Taxes unallocated	74.51
Notes Payable: Short term loans:	
Miners National Bank—Wilkes-Barre	500,000.00
Second National Bank, Wilkes-Barre	250,000.00
First National Bank, Nanticoke	165,000.00
First National Bank, Wilkes-Barre	200,000.00
Notes Payable—Equipment: Automatic Voting Machine Company, Jamestown, N. Y.	57,300.00
Bonds coupons due in 1933 and not yet received for payment	843.00
Total Current Liabilities	\$1,625,786.73
Due to Coal Companies:	
On account of Coal Decision reducing valuation of Coal Properties, 1925 to 1929, inclusive	958,377.72
Unpaid Debt:	
Bonded Indebtedness:	
Issue of 1910, 4% Funding	13,000.00
Issue of 1911, 4% Refunding	54,000.00
Issue of 1913, 4% Road	264,000.00
Issue of 1915, 4% Bridge	405,000.00
Issue of 1925, Ft. Jenkins Bridge 4 1/2%	1,200,000.00
Issue of 1927, Market Street Bridge 4 1/2%	1,212,000.00
Issue of 1931, 3 1/2% Funding	495,000.00
Issue of 1932, 5% Funding	3,894,000.00
Grand Total Liabilities	\$6,478,164.45

STATEMENT OF RECEIPTS	
General County Fund	
USUAL SOURCES OF REVENUE OR INCOME	
General Taxes:	
Received from Tax Collectors on Account of Tax Duplicates:	
On 1933 Duplicate	1,121,021.13
On 1932 Duplicate	164,822.12
On Duplicates prior to 1932	14,450.18
	1,300,293.43
Personal Property Taxes:	
Mortgages, Stocks, Bonds, Money at Interest, Etc.: Collected by Tax Collectors on 1933 Duplicates	119,057.18
On 1932 Duplicate	12,977.99
On Duplicates prior to 1932	842.05
	133,877.22
Paid to County Treasurer by Delinquents	263.54
	138,740.76
Land Returns:	
Delinquent property taxes and penalties paid to Treasurer of Luzerne County	65,656.94
Poll Taxes:	
Delinquent Poll Taxes paid to County Treasurer	2,893.16
Miscellaneous Taxes:	
Received from Commonwealth of Pennsylvania on Forest Lands	11
For Share of Gasoline Taxes	180,660.43
	180,660.54

Register of Wills	26,464.74
Clerk of Courts	27,850
Licenses and Penalties:	
Hunting, Fishing and Mercantile License Fees Received from County Treasurer	2,536.87
Beverage License Applications	18,970.00
Beverage Licenses—2nd, 3rd and 4th class Twp.	21,512.50
Transfer Fees—Beverage Licenses	400.00
Dance Hall Permits	230.00
Fire Arms Permits	72.50
	43,671.87
Interest:	
On daily bank balances	196.37
Sundry Sales:	
Materials and scrap	2,440.88
Total General Fund Receipts from Usual Sources of Revenue	\$1,871,912.58

ADDITIONAL RECEIPTS	
General County Fund	
Received in settlement of surcharges against former County Commissioners and Controller, Net Amount	35,513.90
Attorneys' Fees, received and remitted to Roscoe B. Smith	172.50
	35,686.40
Received from Road and Bridge Dept. from Sale of Plans and for excavation Permits	125.00
Received from Sale of Condemned Property	92.55
Commission on Delinquent taxes paid to Milton Beyhard, deceased and refunded	8.37
Received from Municipalities, School Districts, Highway Depts., etc. for use of County Road Equipment, Special Elections, maintenance of prisoners, etc.	4,697.44
Loans returned to County fund by Sinking Fund	137,000.00
Received from Walter's Shoe Store for Central Poor District	5.85
Received from Hollenbach Poor Dist. for reimbursement of funds advanced for mental examination	45.00
Temporary Loans	715,000.00
Delinquent taxes collected and unallocated	74.51
Delinquent taxes received from Valmont Development Company to be re-allocated	15,000.00
Moneys received and credited directly to Expense Accts.	2,706.18
Excess payments received from Tax collectors which were refunded and deducted from taxes received	36.15
Taxes erroneously allocated to General County fund, which were re-allocated and deducted from taxes received	59,232.00
Delinquent Property and Poll taxes erroneously collected which were refunded and deducted from delinquent Property and Poll taxes received	242.46
Commissions on Delinquent Taxes erroneously collected and refunded to Plymouth Borough school District and deducted from Commissions received on Delinquent Taxes	3.60
Fines collected and remitted to Commonwealth of Pennsylvania and deducted from Fines and Costs received	5.19

TOTAL General Fund Receipts from Additional Sources of Revenue	969,961.00
TOTAL General Fund Receipts from usual sources of revenue	1,871,912.58
GRAND TOTAL RECEIPTS OF GENERAL COUNTY FUND	\$2,841,873.58

CONDENSED STATEMENT OF EXPENDITURES	
General County Fund	
Administrative Offices, Salaries, Expenses	326,253.25
Fee Offices, Salaries and Expenses	159,335.67
Collection of Taxes, (including transcribing duplicates)	14,285.96
Election Expenses (exclusive of payment on purchase of Voting Machine and Chartered Carriage)	149,091.71
Court Expenses	212,725.64
Audits and Statistics	8,514.32
General and Miscellaneous Expense	34,335.85
Charitable Institutions and Charities	272,594.53
Sustenance of Mental Patients	24,474.64
Sustenance of Inmates in Correctional and Penal Institutions	253,021.50
Burial and Memorial Expenses	16,571.92
Expenses incident to Schools and Townships	11,319.56
Miscellaneous Appropriations	16,672.49
Court House Building and Grounds	67,378.02
Road and Bridge Department	
Engineering Dept. and Warehouse	79,672.10
Road Maintenance	136,938.26
Bridge Maintenance	30,788.66
Road Maintenance, State Highways	297.14
Capital Outlay	324,960.69
	572,594.55
Other Capital Outlay, (Including Payment on Voting Machine)	101,672.42
	68,031.50
TOTAL EXPENDITURES, GENERAL COUNTY PURPOSES	\$2,299,274.13

ADDITIONAL EXPENDITURES	
General County Fund	
Loan to Probation Office	1,000.00
Purchase of Property for Taxing	100.00
Advances to Sinking Fund	127,000.00
Expense items paid in advance and repaid by others	2,706.13
Miscellaneous Expenditures to be repaid by Municipalities and Poor Districts	1,569.20
Loans repaid to Banks	300,000.00
Refund of Taxes to Various Coal Companies	92,756.90
Unallocated Taxes—Valmont Development Co. paid over to County Treasurer for proper allocation	15,000.00
Excess payments received from Tax Collectors which were refunded and deducted from taxes received	36.15
Taxes erroneously allocated to General Fund and transferred to Sinking fund	59,232.00
Refund of Delinquent Property Taxes erroneously collected	165.08
Refund of Poll Taxes erroneously collected	77.38
Fine collected and remitted to Commonwealth of Pennsylvania	5.19
Attorneys' Fees collected from Winding-up of County Commissioners and Controller and remitted to Attorney Roscoe B. Smith	172.50
Commissions erroneously deducted and refunded to Plymouth Borough School District	3.60
TOTAL ADDITIONAL DISBURSEMENTS	\$599,854.18
GRAND TOTAL DISBURSEMENTS FROM GENERAL COUNTY FUND	\$2,899,138.31

STATEMENT OF RECEIPTS AND DISBURSEMENTS	
Sinking Fund	
RECEIPTS:	
General Taxes Received from Tax Collectors:	
On 1933 Duplicate	757,553.00
On 1932 Duplicate	84,600.72
On Duplicates prior to 1932	3,226.74
	844,780.46
Received on Delinquent Property Taxes or land returns Interest Received on Bank Balances	26,200.40
Temporary loans:	
From Banks	300,000.00
From General County Fund	127,000.00
	427,000.00
Excess payments received from Tax Collectors which were refunded and deducted from taxes received	65.97
Delinquent taxes erroneously collected which were refunded to taxpayers and deducted from delinquent taxes received	50.33
TOTAL SINKING FUND RECEIPTS	\$1,298,409.21
DISBURSEMENTS	
Interest paid on Outstanding Bonds	182,680.00
Interest paid on Temporary Loans	9,563.89
State Tax paid on Bonded Indebtedness	9,242.58
Loans Repaid:	
To Banks	300,000.00
To General County Fund	137,000.00
Refunds made to Tax Collectors on account of overpayments	650,000.00
Refunds made to Tax Collectors on account of overpayments	65.97
Refunds made to Taxpayers for delinquent taxes erroneously collected	50.33
TOTAL SINKING FUND DISBURSEMENTS	\$1,298,602.77

DETAILED STATEMENT OF EXPENDITURES	
COUNTY ADMINISTRATIVE OFFICES	
Commissioners Office:	
Salaries	55,885.00
Supplies and Office Expenses	1,968.13
Traveling Expenses	786.03
Extra Legal Expenses	20,420.41
Miscellaneous Expenses	80.10
	78,939.69
Sealers of Weights and Measures:	
Salaries	4,654.95
Expenses	1,376.49
Supplies	121.92
	5,953.35
Controller:	
Salaries	30,410.10
Supplies and Expenses	759.77
Traveling Expenses	10.64
Incidentals	50.00
	31,230.51
Treasurer:	
Salaries	18,576.00
Supplies and Expenses	1,698.93
	20,274.93
District Attorney:	
Salaries—Attorneys	29,291.66
Salaries—Detectives	13,400.00
Salaries—Stenographers and Clerks	5,453.17
Traveling Expenses	1,328.29
Office Expenses and Supplies	1,030.98
	50,504.10
Assessors:	
Salaries—Assessors and Clerks	43,833.17
Office Supplies and Expenses	1,924.00
Traveling Expenses	9.35
Salaries—Sub-Assessors	59,370.00
Outside Office Rent	680.00
Salaries of Engineers (Coal)	4,438.75
Personal Property Dept.—Salaries	15,720.00
Personal Property Dept.—Supplies and Expenses	4,483.15
Advertising Triennial Assessments	188.25
	130,625.67
Jury Commissioner:	
Salaries	2,520.00
Supplies and Expenses	488.25
	3,008.25
Coroner:	
Salaries	3,000.00
Supplies and Expenses	27.75
Medical Fees Post Mortems	1,190.00
Jury Fees	775.00
Burial of Unknown Persons or Vagrants	420.00
Office Rent	10.64
	5,616.775
County Surveyor:	
Salary	100.00
	100.00

Commissions:	
On delinquent taxes collected for Municipalities, School and Poor Districts	7,994.57
On Telephone Booths in Court House and Prison	50.87
	8,045.44
Rentals:	
Received from Public Utilities and Individuals Leasing County Property	2,483.50
Fines and Costs:	
Collected by Clerk of Courts	3,182.74
Collected by Justice and Aldermen	10.00
	3,192.74
Prison Fees:	
For maintaining prisoners for authorities other than Sheriff	2,580.00
Cash Fees collected by County Fee Offices:	
Sheriff	30,708.49
Prothonotary	48,092.60
Recorder of Deeds	19,434.35

Clerk of Courts:	
Salaries	14,854.00
Supplies and Expenses	268.39
	15,122.39
Register of Wills:	
Salaries	24,700.00
Supplies and Expenses	955.89
	25,655.89
TOTAL SALARIES AND EXPENSES OF FEE OFFICES	\$159,335.67

COLLECTION OF TAXES:	
Printing Tax Duplicates and Receipts	