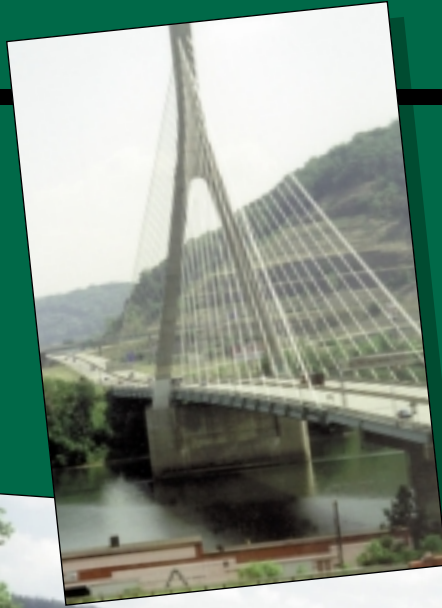




**JEFFERSON COUNTY 1999**

# *Community Financial Report*



**Issued by Patrick J. Marshall**  
*Jefferson County Auditor*

# Community Financial Report

## Citizens of Jefferson County,

As the Chief Financial Officer for Jefferson County, I believe that meaningful communication with our citizens is of fundamental importance. Therefore, I am pleased to present to you the first Community Financial Report for Jefferson County for the fiscal year ended December 31, 1998. This user-friendly report provides significant information about our County in a clear, concise format. The publication of this report increases our accountability to the public by presenting an overview of the County's economy, its finances, its resources, and the use of taxpayer dollars.



It is my belief that your tax dollars are a significant investment in Jefferson County. The dividends you receive in return for this investment are appreciating property values, efficient County services, and a pleasant quality of life. Similar to public companies which issue annual financial reports to their shareholders, the taxpayers (or shareholders) of Jefferson County deserve to be informed in a statement of accountability. This report is provided to fulfill that goal.

Information in the report has primarily been taken from the financial information appearing in the 1998 Jefferson County Comprehensive Annual Financial Report (CAFR). The CAFR, which is comprised of more than 190 pages of detailed financial statements in length, has been audited by the independent accounting firm of Charles E. Harris & Associates and received an unqualified opinion. It has been submitted to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. For a more detailed summary of the County's financial statements, a copy of the County's Comprehensive Annual Financial Report is available for your review at the Jefferson County Auditor's Office.

I hope you find this Community Financial Report to be both interesting and informative. As we all have a common interest in the operation of our County Government, I welcome any comments or suggestions concerning this report or any other aspect of Jefferson County Government.

Respectfully submitted,

A handwritten signature in green ink that reads "Patrick J. Marshall".

Patrick J. Marshall  
*Jefferson County Auditor*



# County Form of Government

The County has only those powers conferred upon it by the State of Ohio Constitution and Statutes. A three-member Board of County Commissioners is the primary legislative and executive body of the County. Each Commissioner is elected at-large for a four-year term. The Board of County Commissioners is responsible for providing and managing the funds used to support all the various County programs and activities.

In addition to the Board of Commissioners, the citizens of Jefferson County elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four-year terms, are the Auditor, Treasurer, Prosecuting Attorney, Engineer, Coroner, Clerk of Courts, Recorder and Sheriff.

## Economic Condition and Outlook

The County has recently seen positive signs of economic activity emerging in the area. Business and government leaders have worked together to fund an Economic Development Office for the region. In its relatively short existence, this office has helped attract over \$5 million in Federal and State grants, loans and business tax credits.

The completion of the U.S. Route 22 bypass in Jefferson County has greatly enhanced transportation access to the County. The completion of this bypass along with improvements with Weirton, West Virginia and Western Pennsylvania to the east, greatly improve access to Pittsburgh markets.

The County's ongoing efforts to create and improve industrial parks within the County, along with the improvements at the County airport are furthering the industrial space availability and access needed to attract new business opportunities.

The County has evidenced numerous companies locating or expanding their operations within the County in recent years. This private investment has been in both the manufacturing and service industries. Additionally, Jefferson County has seen an increase in commercial and retail activity. A variety of home improvement, office supply and grocery superstores are examples of this

activity. The Fort Stueben Mall, which celebrated 25 years of serving the area, announced plans to conduct a \$35 million modernization of their mall that will include a number of new anchor stores.

## Major Initiatives

The County has a number of projects currently underway to assist the County in operating more efficiently and effectively, as well as help compete for future job growth.

### INDUSTRIAL PARK

The County is in the process of providing infrastructure to a new 93-acre campus style industrial park located just off U.S. Route 22. Construction is expected to be completed in the summer of 1999. The infrastructure improvements are valued at approximately \$2 million. Over \$1.7 million in grant funding secured from Federal and State sources have helped to fund these improvements. During the next five years, the industrial park is expected to generate private investment of \$25 million and create over 350 new jobs.

### AIRPORT

The County has recently completed an airport expansion project. The scope of the \$2.75 million project was to further develop the County airport by enlarging the facility, lengthening the runway, constructing new hangars, and constructing a building for the development of a small manufacturing complex. Plans are currently in place to provide for further expansion over the next several years. A new

\$4 million upgrade to lengthen the runway to 5,000 feet was initiated by the County Commissioners in conjunction with the 1998 acquisition of 165 acres of land for future airport expansion. The first phase of these plans will begin in 1999 with safety improvements.

### ROAD AND BRIDGE IMPROVEMENT

The County, through the County Engineer's Office, implemented an accelerated road and bridge improvement program throughout the County. When completed in the year 2000, this \$5.3 million project will bring all the County roads and bridges to levels that exceed required safety standards.

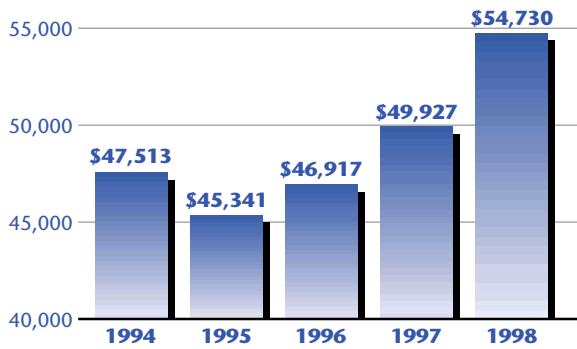
### WATER AND SEWER IMPROVEMENTS

Jefferson County's Water and Sewer department has adopted a long-range three-phase plan to perform 9 water improvement projects and 19 sanitary sewer improvement projects. These scheduled projects will allow the County to meet all current EPA mandated system improvements. Additionally, these projects will allow the County to provide water and sanitary sewer service to a number of new areas throughout the County. The main project included in the three-phase plan is the construction of a new water treatment plant. The new water treatment plant will enable the County to produce water for its own usage, as well as, supply water for all County customers. The County currently purchases water for resale to its customers. Completion of the projects is expected by year 2001 and is estimated to cost \$29,500,000.

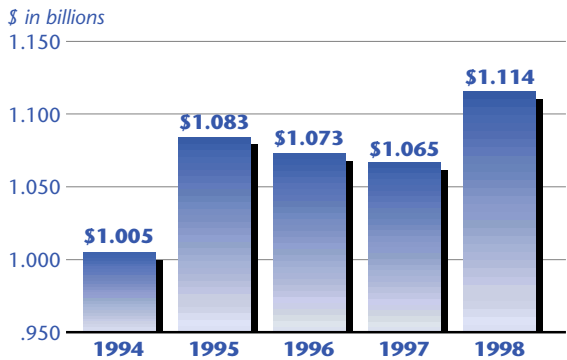


# Jefferson County Profile

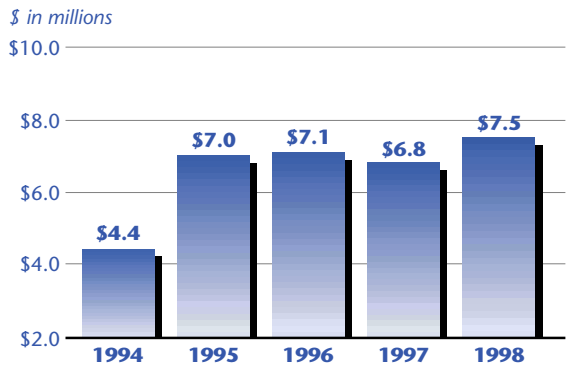
## AVERAGE SALES PRICE RESIDENTIAL PROPERTY



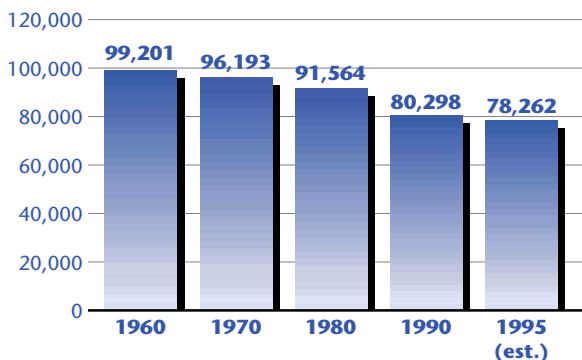
## ASSESSED TAXABLE PROPERTY VALUES



## SALES TAX COLLECTION



## POPULATION



## LARGEST MUNICIPALITIES

Steubenville City	Tiltonsville Village
Toronto City	Smithfield Village
Mingo Junction Village	Dillonvale Village
Wintersville Village	Adena Village

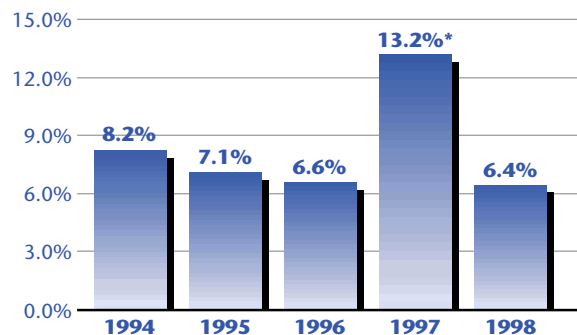
## LARGEST EMPLOYERS

Wheeling - Pittsburgh Steel Corporation	The Ohio Edison Company
Fort Steuben Mall	American Electric Power
Trinity Hospital	Krogers
Jefferson County	Telespectrum Worldwide
Titanium Metals Corporation	Edison Local School District

## LARGEST PROPERTY TAXPAYERS

The Ohio Edison Company	Titanium Metals Corporation of America
American Electric Power	Ohio Bell Telephone Company
Buckeye Power Company	Columbia Gas of Ohio, Inc.
Wheeling - Pittsburgh Steel Corporation	Midwest Electrical Supply Company
Dusquesne Light Company	
Pennsylvania Power Company	

## UNEMPLOYMENT RATE



\*1997 increase due to strike at Wheeling-Pittsburgh Steel Plant

# Your Jefferson County Government

## MAJOR COUNTY PROGRAMS

### General Government

- General government administration
- Publication of Annual Financial Report
- Financial administration
- Property tax administration, collection and distribution
- Issuance of dog, vendor, cigarette and junk yard licenses
- Weights and measures monitoring and testing
- Maintenance of mortgage and deed records
- Investment of County funds
- Elections and voter registration
- Facilities maintenance and management
- Processing of estate tax

### Judicial

- Prosecution of felony crimes
- Provide judicial process involving criminal cases
- Provide judicial process involving civil cases
- Defense of indigent citizens
- Transfer of auto titles
- Maintenance of court records

### Public Works

- Construction and maintenance of County highway system, including roads and bridges
- Snow and ice removal on County roads and bridges
- Access to property records, plans and County maps

### Health

- Provide educational opportunities for the mentally challenged
- Provide controlled living space for mentally challenged adults
- Administration of the JeffCo Workshop which provides employment for adults with multiple handicaps
- Provide programs for the treatment of alcoholism, drug dependency and mental illness
- Operation of animal shelter

### Human Service

- Collection and distribution of child support and alimony payments
- Provide financial and medical services to the needy
- Job training for unemployed receiving public assistance
- Provide multiple care services for abused, neglected or dependent children
- Financial assistance for burial of indigent veterans

### Public Safety

- Protection of citizens
- Operation of justice facility
- Investigation of crimes
- Operation of juvenile detention facility
- Provides assistance to crime victims
- Operation and maintenance of an emergency 911 telephone system

### Conservation and Recreation

- Maintenance of County fairgrounds



# The Jefferson County Auditor's Office

## General Accounting/ Fiscal Officer

The Jefferson County Auditor is the watchdog of County funds. As the County's chief financial officer, it is the Auditor's responsibility to:

- Account for the millions of dollars received by the County each year.
- Issue payments for all County obligations – including the distribution of tax dollars to the townships, villages, cities, school districts, libraries, and other County agencies.
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds.
- Administer the County payroll.
- Produce the County's annual financial report as required by law.

## Weights and Measures

The Jefferson County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, and meat and produce scales are checked regularly. Each year the Auditor's office inspects more than 1,000 devices at 200 locations throughout the County.

## Real Estate Taxes and Rates

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit, as authorized by the vote of the people. Rates are computed in strict accordance with procedures

required by the Ohio Department of Taxation, Division of Tax Equalization.

Each year, the Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including schools, townships, villages, and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000 of assessed valuation). County residents must vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all these levy and bond issues.

## Real Estate Appraisal and Assessment

Jefferson County has nearly 58,000 separate parcels of property. It is the job of the Auditor's office to ensure that every parcel of land and the buildings on it are fairly and uniformly assessed for tax purposes. A general appraisal is conducted every six years and is updated every three years. The office maintains a detailed record of the appraisal of each parcel in the County. The records are open to the public.

For taxation purposes, property owners are assessed at 35 percent of fair

market value. General re-appraisal is in the year 2000.

## Mobile Home Assessment

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). Under Ohio law, mobile home owners must register their homes with the Auditor's office for tax purposes. The Auditor assesses each manufactured home annually and prepares a tax list. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships and schools) in the same manner as real estate taxes.

## Personal Property Tax

The Auditor's office also administers the state's tangible personal property tax laws. Generally speaking, anyone in business in Ohio is subject to tangible personal property tax on equipment, furniture, fixtures and inventory used in business. The tax is distributed back to the local tax districts like real estate taxes.

## Licensing

Licenses for dogs, kennels, vendors, and cigarettes are all issued by the Auditor's office. Jefferson County annually issues more than 7,000 dog licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.



# Financial Review

## Analysis of Financial Position and Operations

The following section is an overview of the County's financial position and operations for the fiscal year ended December 31, 1998 covering governmental funds. The financial information included presents a simplified format of the data contained in the County's Comprehensive Annual Financial Report (CAFR) which was completed in June, 1999. As a result of using the condensed format, the presentation of the financial information in this report does not conform with established generally accepted accounting principals and related reporting standards. However, this simplified version of the financial data does utilize the same basis of accounting (modified accrual) as the

CAFR for presenting the information. The CAFR is a detailed financial report audited by a Certified Public Accounting Firm with the approval of the Auditor of the State of Ohio. The CAFR includes more detailed information on the funds and account groups than are included in this Community Report.

The CAFR received an unqualified opinion from the independent accounting firm of Charles E. Harris & Associates (Certified Public Accountants). An unqualified opinion is given when the auditor can state that the financial statements are fairly presented. Following is an excerpt from the Auditor's opinion letter.

## Governmental Funds

Most County services and projects are accounted for in a general category referred to as Governmental Funds. A brief definition of the sub-categories which make up the Governmental Funds activity referenced in this report are as follows:

### GENERAL FUND –

accounts for revenues and expenses associated with the general governmental operations of the County that are not required to be accounted for in other funds.

### SPECIAL REVENUE FUNDS –

accounts for proceeds of specific revenue sources (other than major capital projects) that are restricted by law and administrative action for specified purposes. (e.g., street fund, recycling)

### DEBT SERVICE FUNDS –

accounts for the revenues and expenses dedicated to the payments of general long-term and special assessment principal, interest and related costs.

### CAPITAL PROJECT FUNDS –

accounts for financial resources used for the construction or acquisition of major capital facilities.

The following pages are a recap of the fiscal operations of the Governmental Funds.

CHARLES E. HARRIS & ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS

*"We have audited the accompanying general-purpose financial statements of the County of Jefferson, Ohio, (the County) as of and for the year ended December 31, 1998."*

*"We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States."*

*"In our opinion, the general-purpose financial statement referred to above present fairly, in all material respects, the financial position of the County, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles."*

# Governmental Funds

## Where the Money Comes From...

### Revenues

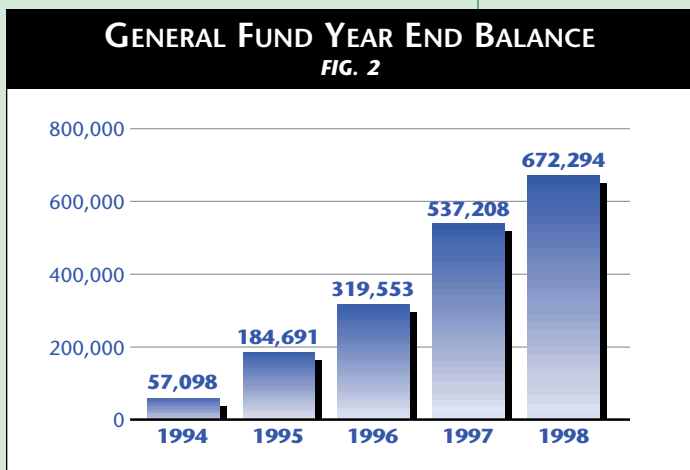
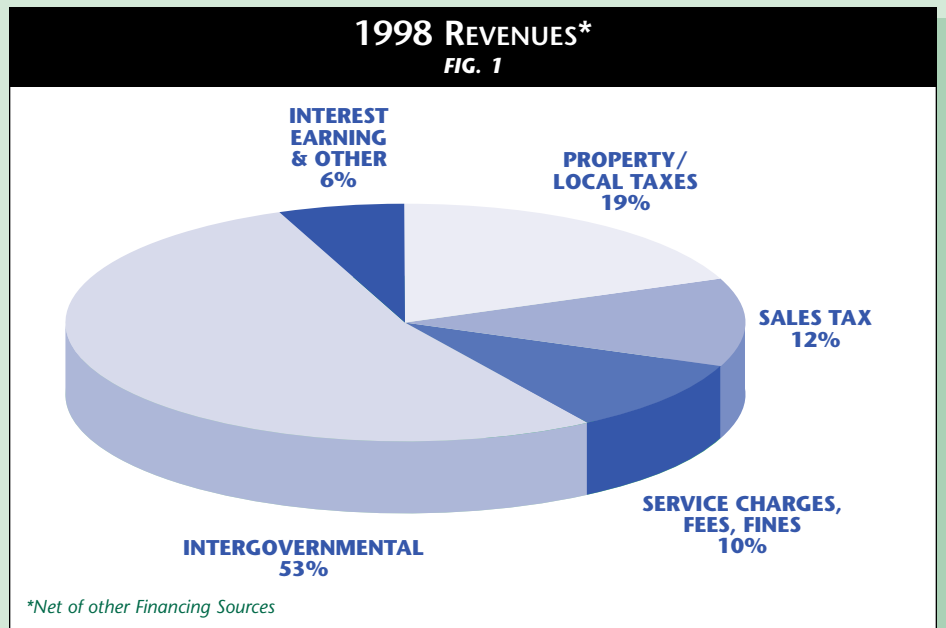
Major sources of revenue include property tax (both real estate and personal property), sales tax, state shared or intergovernmental funds (See Figure 1). Total revenues for fiscal year 1998 were \$52,041,959 representing an increase of \$2,978,697 from the previous year. The largest increase in revenue in 1998 was in the Intergovernmental category.

Intergovernmental revenues are resources received from direct grants and funding from the State of Ohio and the Federal Government. Intergovernmental revenues improved by \$3,206,075 due to significant increase in funding to the Mental Health Fund, Mental Retardation Fund and the Children's Services Fund.

Property Taxes, Charges for Services, Fees and Fines were all higher than the previous year, which provided the County with the necessary funding to reduce the accumulated deficits and increase the year-end General Fund balance (see Figure 2).

Sales tax collections were actually higher for the year in 1998. However, a rededication of a portion of the sales tax collections to the deficit reduction in the internal service fund consequently resulted in the reduction of sales taxes allocated to Governmental Funds.

Revenues	1997	1998
Property/Local Taxes	\$9,130,744	\$9,979,525
Sales Tax	7,209,385	6,332,356
Service Charges, Fees, Fines	4,381,726	5,402,190
Intergovernmental	23,976,905	27,182,980
Interest Earnings & Other	4,364,502	3,144,908
<b>Total Revenues</b>	<b>\$49,063,262</b>	<b>\$52,041,959</b>
<b>Other Financing Sources</b> (e.g., bond proceeds, transfers)	<b>459,081</b>	<b>33,432,918</b>





# Governmental Funds

## Where the Money Goes...

### Expenses

The majority of expenditures incurred by Jefferson County including current operating expenses, payments for debt service and capital expenditures are accounted for in governmental funds by function. Presenting the results of operations by function allows citizens to better view the use of funds by County services or programs that are described in a more familiar format (See Figure 3).

Total expenditures for fiscal year 1998 were \$74,037,042. This represents an increase of \$18,780,532 from the prior year. As detailed in the corresponding columns, the increase is largely attributed to the principal retirement of debt and to the partial refinancing of two existing bond issues. The accounting treatment of the refinancing requires that the County reflect the payoff of the principal and interest of the old debt as a current expense. The increase in debt service expenditures is offset by a corresponding increase in revenues due to the proceeds of the new bond issue which replaces (refinances) the old debt.

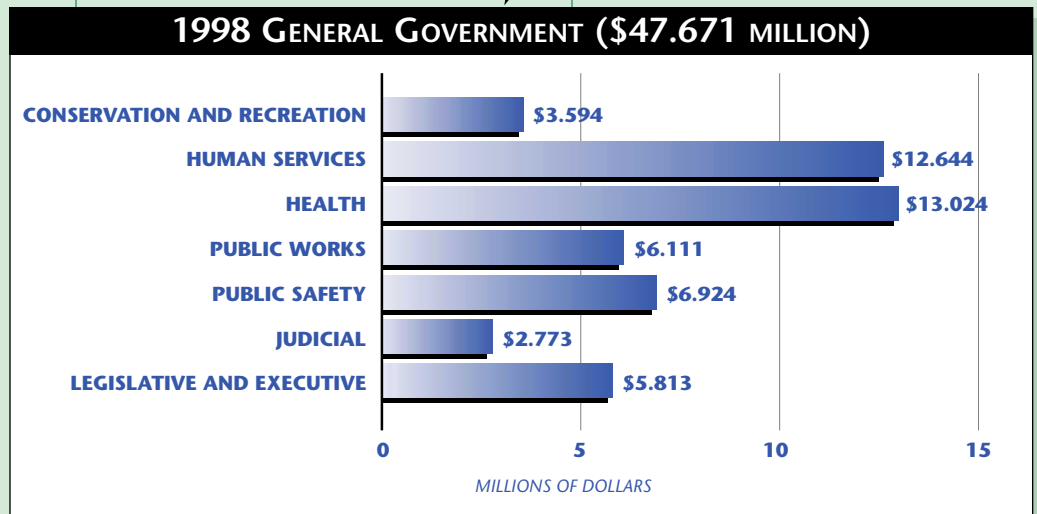
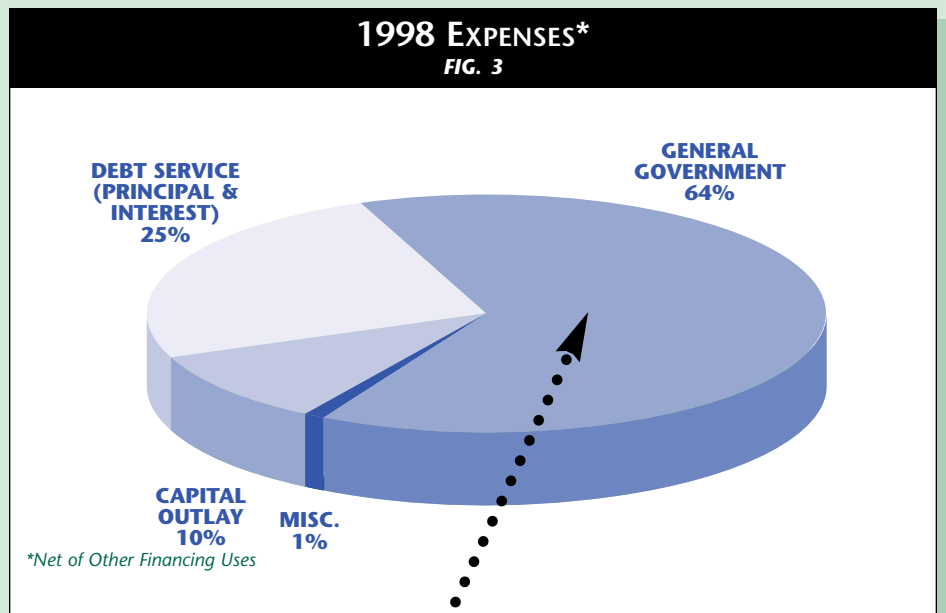
Like many homeowners within the County, the refinancing was performed to take advantage of lower interest rates. The final result of the refinancing was that the County lowered future interest expense by \$1,059,000.

Excluding the impact of the refinancing, the largest increase in expenditures is attributed to additional capital projects. The increase in capital projects were predominantly due to the implementation of an accelerated road and bridge repair program by the County Engineer's department.

The remaining service and program functions show modest increases in spending. The County is proud of its efforts to control spending while continuing to provide the highest level of service to the residents of Jefferson County.

Expenditure by Function	1997	1998
General Government	\$46,184,382	\$47,671,304
Miscellaneous	1,364,593	1,066,244
Capital Outlay	5,720,502	7,122,381
Debt Service (Principal & Interest)	1,987,033	18,177,113
<b>Total Expenditures</b>	<b>\$55,256,510</b>	<b>\$74,037,042</b>

Other Financing Uses (e.g., transfers)	279,971	3,494,859
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# Understanding Property Taxes

The levy and collection of property taxes in Jefferson County is administered by the County Auditor's office. Property taxes are based on the County assigned value of all parcels of land within each taxing district. The County Auditor determines the assessed or taxable value of each parcel by State formula which is calculated by multiplying the appraised market value of each parcel by 35% (appraised market value \* 35%).

The County Auditor updates the appraised value of all parcels within the County every three years based

on the average sales price of properties sold within the previous three-year period. Every six years, the Auditor performs a comprehensive re-appraisal and revisits all properties within the County to re-appraise the value of each parcel of land and update the database to reflect major home improvements such as, additions, decks, major renovations or rehabilitation of property. The next comprehensive re-appraisal of property values will occur in the year 2000.

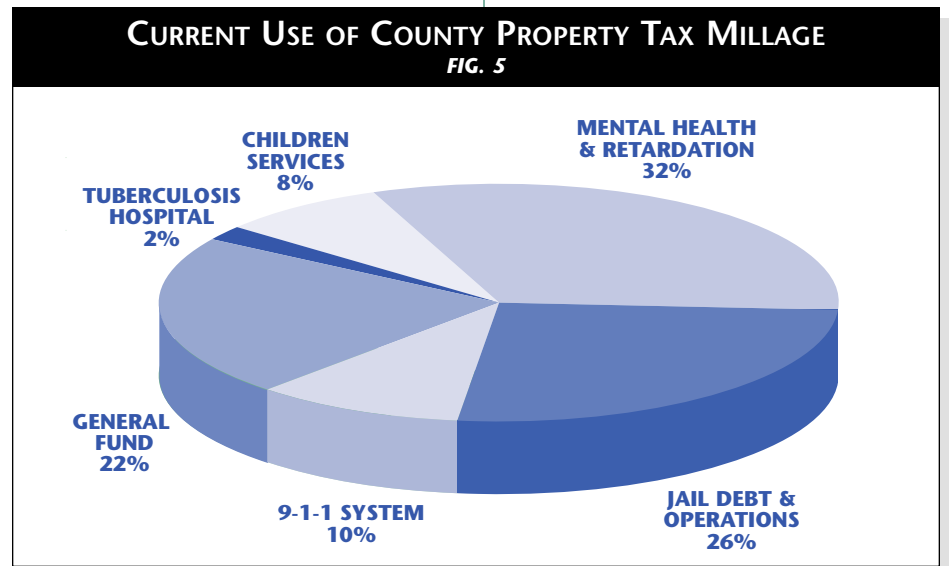
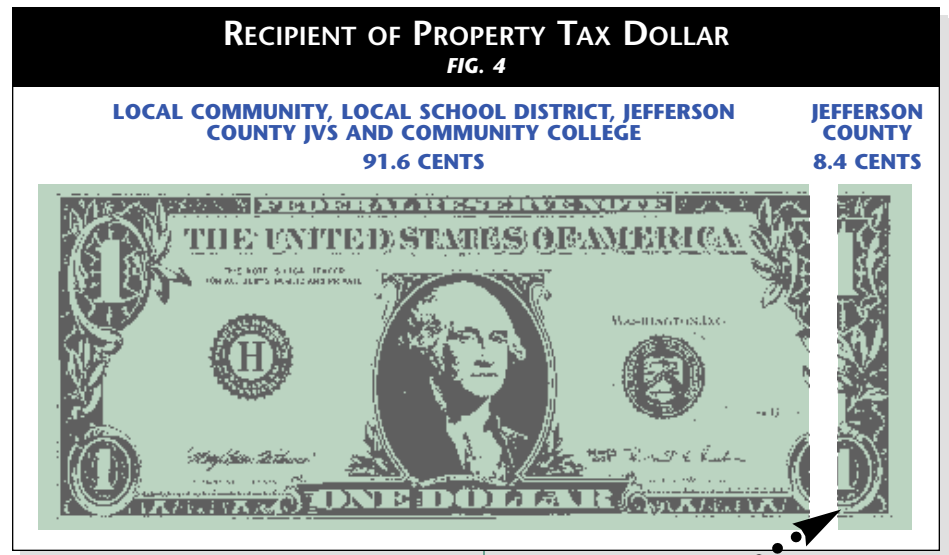
For tax collection year 1999, a homeowner in Jefferson County,

depending on the community and school district they live in will pay between 46.45 and 72.70 in property tax mills for each 1,000 in assessed value. This tax rate is then reduced by state formula to calculate an "effective tax rate." The tax credits and reduction factors used to calculate the lower effective tax rate were implemented by the Ohio Legislature to protect all homeowners from unvoted increases in property taxes which occur when property is re-appraised at a higher value.

## County Property Tax Rate and Usage

In Jefferson County, for every one dollar in property tax that a homeowner pays, approximately 8.4 cents is used to fund County programs. The remaining 91.6 cents is used by the local community, the local school district, the Jefferson County Joint Vocational School and the community college. The dollar bill graphically depicts this percentage allocation to the County compared to the other overlapping entities (see Figure 4).

*Of the 8.4 cents of every property tax dollar paid by County homeowners for County purposes, these proceeds are allocated in the following manner as directed by vote of the County residents (See Figure 5).*



# Debt Management

## Jefferson County Receives Upgrade in Bond Rating to "Investment Grade"

Moody's Investors Service upgrade of the County's General Obligation debt is based upon the following key credit characteristics:

- 1) the County's improving financial position,
- 2) slowly growing tax base,
- 3) economy that is expected to revive after settlement of steel workers strike,
- 4) an average debt burden, and
- 5) the expectation that fund deficits will be reduced steadily in the future.

Moody's report specifically recognized the following:

### IMPROVED FINANCES DUE TO FINANCIAL RECOVERY AND STABILIZATION PLAN:

Moody's expects the County's financial position to continue to improve given management's adherence to the Financial Recovery and Stabilization Plan implemented in 1994 and to its enforcement of spending controls.

Under the terms of this plan, the county consolidated various fund deficits and pledged proceeds from an additional 0.5% sales tax, a portion of which was implemented and dedicated to resolution of the deficit.

### SLOWLY GROWING ECONOMY; WHEELING-PITTSBURGH STRIKERS RETURN TO WORK:

The County's tax base has grown slowly, at an average annual rate of 2.0% since 1993, with virtually all growth occurring only in the triennial and sexennial reassessment years. In August, 1997 Wheeling-Pittsburgh (WP) negotiated a five year union contract which settled a 305 day strike. The Steubenville steel plant is critical to WP. The County's continued dependence upon steel, tin, and coal industries creates vulnerability. However, the long term labor contract with the County's largest employer, provides some near term stability.

### MANAGEABLE DEBT POSITION:

Debt burden, at 2.2% is comparable to the 2.3% for similarly sized counties. Voted debt comprises a significant portion of the County's overall debt. The County will issue additional debt to fund water and sewer projects in conjunction with Environmental Protection Agency mandates. The amount of debt is contingent upon the availability of state and federal funding. The County will increase water and sewer rates, if necessary, to maintain the self-sufficiency of the enterprise systems.

Common questions often asked of the County are:

- 1) How much will the County pay each year for debt service (principal and interest on existing debt)?
- 2) How much debt will the County have outstanding this year?

Figures 6 and 7 are included in this report to assist in answering these questions.

Figure 6 details all of the County's outstanding debt, by category, as of December 31, 1998. Figure 7 details the County's annual debt service payments on all of its existing general obligation bonds for the years 1999 through final maturity in 2019.

### JEFFERSON COUNTY EXISTING DEBT

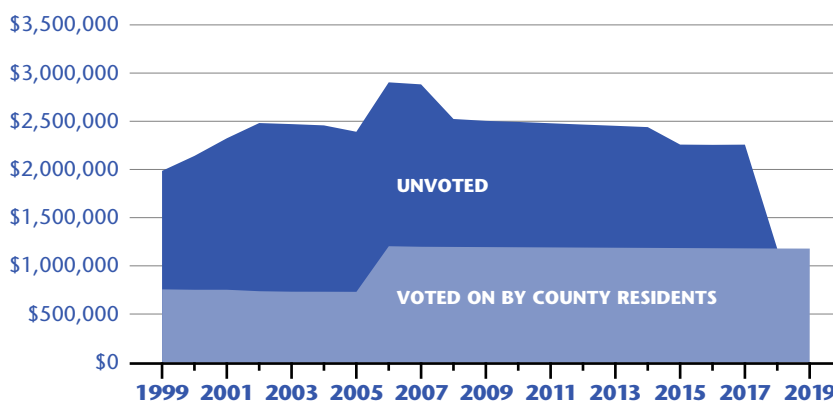
AS OF DECEMBER 31, 1998

FIG. 6

General Obligation Bonds	\$30,902,219
Revenue (Water and Sewer) Bonds	483,000
Ohio Water Development Authority Loans	7,178,168
Ohio Public Works Commission Loans	775,633
Short Term Bond Anticipation Notes	10,229,329
<b>Total</b>	<b>\$49,568,349</b>

### ANNUAL DEBT SERVICE PAYMENTS ON GENERAL OBLIGATION DEBT

FIG. 7



\*Unvoted – Issued by County for various purposes within County debt limits



# History of Jefferson County



Jefferson County was named for Thomas Jefferson, author of the Declaration of Independence, Secretary of State, and Vice President of the United States at the time of the County's creation. The County was created July 29, 1797, by proclamation of

Governor Arthur St. Clair. In 1786, the United States built Fort Steuben on a hill overlooking the Ohio River. The fort's purpose was to protect the government surveyors mapping seven ranges of wilderness land from Indian attack. When the surveyors had completed their task, the two companies of troops were transferred to Fort Harmar. In 1794, the abandoned fort caught fire. In the meantime, a small cluster of homes had collected around the fort, which the residents named La Belle. In 1797, Jefferson County was created, and the site where La Belle stood was selected as the county seat.

Bezaleel Wells and James Ross laid out a town around La Belle. The town's name was subsequently changed to Steubenville in honor of the charred fort.

During the first half of the nineteenth century, Steubenville was primarily a port town. However, in 1856, Frazier, Kilgore and Company erected a rolling mill (the



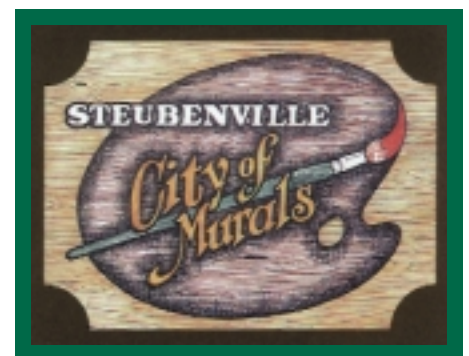
forerunner of the area's steel mills) and the Steubenville Coal and Mining Company sank a coal shaft resulting in a new industrial base for the City and County. Around 1800, a group of Quakers founded the town of Mount Pleasant, which became a center for abolitionist activity. Besides being a primary stop on the Underground Railroad, Mount Pleasant in 1817 saw the publication of one of the first abolitionist newspapers in the United States – the "Philanthropist". In 1837, Ohio's first abolitionist convention was held in Mount Pleasant. Jefferson County was the birthplace of President Abraham Lincoln's secretary of war, Edwin M. Stanton, who was born in Steubenville on December 19, 1814.

As mentioned above the First Federal Land Office was established at Fort Steuben, now Steubenville, for the purpose of opening up the Northwest Territory to settlers. Both the Fort and the Land Office have been reconstructed and are open to visitors. Other attractions in Jefferson County include Quaker meeting House; Jefferson County Historical Museum; Jefferson Lake State Park; Benjamin Lundy House; Fernwood State Forest Park; Brush Creek Wildlife Area; and the Ohio River.



*First Federal Land Office*

*The City of Steubenville (County Seat) has received national and international attention for its outdoor art gallery. The gallery is a series of 26 murals painted on the exterior walls of buildings in the downtown business district. The theme of the outdoor gallery is "Painting Our Future Through Our Past". The gallery is a giant historical photo album of the rich heritage of the area, from the challenging days of pioneers through the industrial and commercial periods of recent times. A sampling of the murals is included within this report for your viewing pleasure.*



## Jefferson County Elected Officials

### ADMINISTRATORS

Patrick J. Marshall . . . . .	Auditor
Ben Batenburg . . . . .	Commissioner
William Crabbe . . . . .	Commissioner
G. Scott Krupinski . . . . .	Commissioner
Joseph G. Hamrock . . . . .	Clerk of Courts
John W. Metcalf, Jr., M.D. . . . .	Coroner
James Branagan . . . . .	County Engineer
Stephen M. Stern . . . . .	Prosecutor
Paul R. McKeegan . . . . .	Recorder
Fred Abdalla . . . . .	Sheriff
Raymond A. Agresta . . . . .	Treasurer

### JUDGES

John J. Mascio . . . . .	Common Pleas
Joseph J. Bruzzese, Jr. . . . .	Common Pleas
Samuel W. Kerr . . . . .	Juvenile/ Probate
Michael C. Bednar . . . . .	County Court
Joseph M. Corabi . . . . .	County Court
David J. Scarpone . . . . .	County Court