

COUNTY OF BUCKS

2014 PRELIMINARY BUDGET

November 27, 2013

COMMISSIONERS

Robert G. Loughery, Chairman

Charles H. Martin, Vice Chairman

Diane M. Ellis-Marseglia, LCSW

Brian Hessenthaler, CPA, Chief Operating Officer

Lynn T. Bush, Chief Clerk

David P. Boscola, Director of Finance & Administration

Russell G. Rice III, Deputy Finance Director

COUNTY OF BUCKS
SUMMARY OPERATING FUNDS

	<u>2013 Budget</u>	<u>2014 Prelim</u>	<u>Increases / (Decreases)</u>	
			<u>2014 Prelim to 2013 Budget</u>	
			<u>\$</u>	<u>%</u>
BEGINNING FUND BALANCE	<u>43,771,800</u> ¹	<u>44,121,200</u>		
TAX MILLAGE	<u>23.200</u>	<u>23.200</u>	<u>0.000</u>	<u>0.0%</u>
REVENUES				
FINANCE & ADMINISTRATION	3,451,400	3,606,500	155,100	4.5%
ELECTED OFFICIALS	17,295,000	17,504,400	209,400	1.2%
COURTS	27,616,400	26,269,600	(1,346,800)	-4.9%
CORRECTIONS	1,014,000	970,000	(44,000)	-4.3%
AUTHORITIES & MISCELLANEOUS	3,059,700	3,165,200	105,500	3.4%
COMMUNITY SERVICES	1,262,600	1,285,900	23,300	1.8%
EMERGENCY SERVICES	11,369,000	14,148,900	2,779,900	24.5%
GENERAL SERVICES	8,781,400	8,318,500	(462,900)	-5.3%
HEALTH & HUMAN SERVICES	122,144,900	123,431,800	1,286,900	1.1%
TAXES & OTHER REVENUES	158,709,000	156,497,900	(2,211,100)	-1.4%
DEBT SERVICES TAXES & OTHER	<u>35,900,000</u>	<u>42,012,000</u>	<u>6,112,000</u>	<u>17.0%</u>
TOTAL OPERATING REVENUES	<u>390,603,400</u>	<u>397,210,700</u>	<u>6,607,300</u>	<u>1.7%</u>
TRANSFERS FROM NON-GF ACCOUNTS	<u>94,500</u>	<u>25,000</u>	<u>(69,500)</u>	<u>-73.5%</u>
TOTAL REVENUES	<u>390,697,900</u>	<u>397,235,700</u>	<u>6,537,800</u>	<u>1.7%</u>
EXPENDITURES				
FINANCE & ADMINISTRATION	23,020,100	22,848,100	(172,000)	-0.7%
ELECTED OFFICIALS	30,245,000	31,233,600	988,600	3.3%
COURTS	62,913,800	61,262,200	(1,651,600)	-2.6%
CORRECTIONS	36,644,900	37,272,100	627,200	1.7%
AUTHORITIES & MISCELLANEOUS	21,290,400	21,406,900	116,500	0.5%
COMMUNITY SERVICES	9,692,600	9,788,000	95,400	1.0%
EMERGENCY SERVICES	20,226,600	21,095,500	868,900	4.3%
GENERAL SERVICES	20,068,700	19,823,900	(244,800)	-1.2%
HEALTH & HUMAN SERVICES	138,089,100	138,637,400	548,300	0.4%
TO OTHER COST CENTERS	(7,655,400)	(8,213,200)	(557,800)	7.3%
DEBT SERVICE	<u>35,900,000</u>	<u>42,012,000</u>	<u>6,112,000</u>	<u>17.0%</u>
TOTAL OPERATING COSTS	<u>390,435,800</u>	<u>397,166,500</u>	<u>6,730,700</u>	<u>1.7%</u>
TRANSFERS TO NON-GF ACCOUNTS	<u>(87,300)</u>	<u>-</u>	<u>87,300</u>	<u>-100.0%</u>
TOTAL EXPENDITURES	<u>390,348,500</u>	<u>397,166,500</u>	<u>6,818,000</u>	<u>1.7%</u>
FUND BALANCE INCREASE (DECREASE)	<u>349,400</u>	<u>69,200</u>		
ENDING FUND BALANCE	<u>44,121,200</u>	<u>44,190,400</u>		

REAL ESTATE TAXES

GENERAL FUND REAL ESTATE TAXES	151,100,000	147,445,000	(3,655,000)	-2.4%
DEBT SERVICE REAL ESTATE TAXES	<u>35,400,000</u>	<u>39,505,000</u>	<u>4,105,000</u>	<u>11.6%</u>
TOTAL REAL ESTATE TAXES	<u>186,500,000</u>	<u>186,950,000</u>	<u>450,000</u>	<u>0.2%</u>

¹ ADJUSTED PER 2012 COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	2013 Budget	2014 Prelim	Increases / (Decreases)	
				2014 Prelim to 2013 Budget	
				\$	%
I - FINANCE & ADMINISTRATION					
107	TAX ASSESSMENT	743,800	793,800	50,000	6.7%
111	TAX CLAIM BUREAU	2,271,200	2,376,200	105,000	4.6%
117	INFORMATION TECHNOLOGY	72,000	75,000	3,000	4.2%
118	PURCHASING	13,900	11,000	(2,900)	-20.9%
119	MICROFILM & PRINTING	500	500	0	0.0%
192	SELF INSURANCE	350,000	350,000	0	0.0%
	FINANCE & ADMINISTRATION	3,451,400	3,606,500	155,100	4.5%
II - ELECTED OFFICIALS					
109	TREASURER	217,000	236,600	19,600	9.0%
112	CONTROLLER	6,700	0	(6,700)	-
115	RECORDER OF DEEDS	4,266,700	5,132,800	866,100	20.3%
130	REGISTER OF WILLS	2,400,000	2,525,000	125,000	5.2%
131	SHERIFF	2,330,000	2,064,100	(265,900)	-11.4%
132	CORONER	177,500	174,500	(3,000)	-1.7%
133	PROTHONOTARY	2,938,400	2,785,500	(152,900)	-5.2%
134	CLERK OF COURTS	2,734,500	2,388,000	(346,500)	-12.7%
138	DISTRICT ATTORNEY	1,152,200	1,065,500	(86,700)	-7.5%
143	CONSTABLES	1,012,000	1,072,400	60,400	6.0%
144	CRIME LAB	60,000	60,000	0	-
	ELECTED OFFICIALS	17,295,000	17,504,400	209,400	1.2%
III - COURTS					
135	DOMESTIC RELATIONS	5,760,200	6,092,100	331,900	5.8%
139	LAW LIBRARY	315,500	290,500	(25,000)	-7.9%
140	COURTS	1,115,800	1,120,800	5,000	0.4%
141	GRAND JURY	15,500	15,000	(500)	-3.2%
151	ADULT PROBATION	2,060,800	1,922,600	(138,200)	-6.7%
152	JUVENILE PROB & PAROLE	636,800	759,400	122,600	19.3%
200	DISTRICT COURTS	2,555,700	2,632,700	77,000	3.0%
300	JUVENILE PLACEMENT	15,156,100	13,436,500	(1,719,600)	-11.3%
	COURTS	27,616,400	26,269,600	(1,346,800)	-4.9%
IV - CORRECTIONS					
159	CORRECTIONAL FACILITY	90,000	90,000	0	0.0%
160	MCCC	924,000	880,000	(44,000)	-4.8%
	CORRECTIONS	1,014,000	970,000	(44,000)	-4.3%
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	75,000	85,000	10,000	-
1027	HAZARDOUS WASTE	219,400	219,400	0	0.0%
1028	BC TRANSPORT PASS THRU	2,765,300	2,860,800	95,500	3.5%
	AUTHORITIES & MISCELLANEOUS	3,059,700	3,165,200	105,500	3.4%
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECTIONS	14,900	7,200	(7,700)	-51.7%
108	CONSUMER PROTECTION	314,000	319,000	5,000	1.6%
114	PLANNING & ZONING	902,700	933,700	31,000	3.4%
173	MILITARY AFFAIRS	31,000	26,000	(5,000)	-16.1%
	COMMUNITY SERVICES	1,262,600	1,285,900	23,300	1.8%

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	2013 Budget	2014 Prelim	Increases / (Decreases)	
				2014 Prelim to 2013 Budget	
				\$	%
VII - EMERGENCY SERVICES					
122	FIRE MARSHALL	15,000	20,000	5,000	33.3%
166	EMERGENCY HEALTH	463,500	456,200	(7,300)	-1.6%
172	EMERGENCY MGT AGENCY	169,500	368,200	198,700	117.2%
179	PUBLIC SAFETY TRAINING CTR	800,000	800,000	0	-
186	POLICE TRAINING	226,000	87,000	(139,000)	-61.5%
187	SECURITY	203,000	205,500	2,500	1.2%
1200	HAZMAT	235,000	235,000	0	0.0%
2200	EMERGENCY COMMUNICATIONS	<u>9,257,000</u>	<u>11,977,000</u>	<u>2,720,000</u>	<u>29.4%</u>
	EMERGENCY SERVICES	<u>11,369,000</u>	<u>14,148,900</u>	<u>2,779,900</u>	<u>24.5%</u>
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	938,000	982,500	44,500	4.7%
1101	LIQUID FUELS	3,000,000	3,000,000	0	0.0%
2100	BRIDGE RECONSTRUCTION	2,500,000	2,500,000	0	0.0%
800	PARKS & RECREATION	<u>2,343,400</u>	<u>1,836,000</u>	<u>(507,400)</u>	<u>-21.7%</u>
	GENERAL SERVICES	<u>8,781,400</u>	<u>8,318,500</u>	<u>(462,900)</u>	<u>-5.3%</u>
IX - HEALTH & HUMAN SERVICES					
161	HEALTH DEPARTMENT	8,421,700	8,806,600	384,900	4.6%
174	HUMAN SERVICES ADMIN	578,600	569,600	(9,000)	-1.6%
300	CHILDREN & YOUTH	34,490,600	35,001,600	511,000	1.5%
400	NESHAMINY MANOR	39,118,900	39,811,600	692,700	1.8%
500	AREA AGENCY ON AGING	8,258,200	7,448,700	(809,500)	-9.8%
600	MH/DP	<u>31,276,900</u>	<u>31,793,700</u>	<u>516,800</u>	<u>1.7%</u>
	HEALTH & HUMAN SERVICES	<u>122,144,900</u>	<u>123,431,800</u>	<u>1,286,900</u>	<u>1.1%</u>
X - TAXES & OTHER REVENUES					
100	REAL ESTATE TAXES	151,100,000	147,445,000	(3,655,000)	-2.4%
100	PUBLIC UTILITY TAX	250,000	250,000	0	0.0%
100	INTEREST INCOME	600,000	600,000	0	0.0%
100	WASTE MANAGEMENT	2,040,000	2,252,500	212,500	10.4%
100	MISCELLANEOUS	<u>4,719,000</u>	<u>5,950,400</u>	<u>1,231,400</u>	<u>26.1%</u>
	TAXES & OTHER REVENUES	<u>158,709,000</u>	<u>156,497,900</u>	<u>(2,211,100)</u>	<u>-1.4%</u>
2300	DEBT SERVICE TAXES	35,400,000	39,505,000	4,105,000	11.6%
2300	DEBT SERVICE REVENUE	<u>500,000</u>	<u>2,507,000</u>	<u>2,007,000</u>	<u>401.4%</u>
	TOTAL OPERATING REVENUES	<u>390,603,400</u>	<u>397,210,700</u>	<u>6,607,300</u>	<u>1.7%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	75,000,000	80,000,000	5,000,000	6.7%
900	HOME PROGRAM	3,573,000	1,839,800	(1,733,200)	-48.5%
1400	COMMUNITY DEVELOPMENT	<u>4,080,800</u>	<u>3,945,100</u>	<u>(135,700)</u>	<u>-3.3%</u>
		<u>82,653,800</u>	<u>85,784,900</u>	<u>3,131,100</u>	<u>3.8%</u>
	TOTAL REVENUES	<u>473,257,200</u>	<u>482,995,600</u>	<u>9,738,400</u>	<u>2.1%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	2013 Budget	2014 Prelim	Increases / (Decreases)	
				2014 Prelim to 2013 Budget	
				\$	%
I - FINANCE & ADMINISTRATION					
101	COMMISSIONERS	1,036,500	1,039,800	3,300	0.3%
102	SOLICITOR	983,500	1,061,400	77,900	7.9%
107	TAX ASSESSMENT	2,225,300	2,270,600	45,300	2.0%
110	TAX COLLECTORS	1,184,600	1,208,000	23,400	2.0%
111	TAX CLAIM BUREAU	593,300	590,800	(2,500)	-0.4%
117	INFORMATION TECHNOLOGY	6,050,300	6,079,800	29,500	0.5%
118	PURCHASING	566,600	584,800	18,200	3.2%
119	MICROFILM & PRINTING	407,500	395,000	(12,500)	-3.1%
120	PUBLIC INFORMATION	571,500	504,000	(67,500)	-11.8%
121	ERP IMPLEMENTATION	647,800	637,200	(10,600)	-1.6%
123	FINANCE	811,800	810,200	(1,600)	-0.2%
125	HUMAN RESOURCES	812,000	819,800	7,800	1.0%
126	MAIL ROOM	629,400	622,200	(7,200)	-1.1%
191	INSURANCE	1,678,000	1,550,000	(128,000)	-7.6%
192	SELF INSURANCE	3,268,000	3,268,000	0	0.0%
100	ADMINISTRATIVE	1,554,000	1,406,500	(147,500)	-9.5%
	FINANCE & ADMINISTRATION	23,020,100	22,848,100	(172,000)	-0.7%
II - ELECTED OFFICIALS					
109	TREASURER	918,200	940,500	22,300	2.4%
112	CONTROLLER	2,591,800	2,610,100	18,300	0.7%
115	RECORDER OF DEEDS	2,028,900	2,071,200	42,300	2.1%
130	REGISTER OF WILLS	1,724,000	1,596,400	(127,600)	-7.4%
131	SHERIFF	6,323,700	6,745,100	421,400	6.7%
132	CORONER	1,106,800	1,133,900	27,100	2.4%
133	PROTHONOTARY	2,415,700	2,345,900	(69,800)	-2.9%
134	CLERK OF COURTS	1,964,900	2,012,700	47,800	2.4%
138	DISTRICT ATTORNEY	8,768,500	9,014,500	246,000	2.8%
142	JURY COMMISSIONERS	23,600	0	(23,600)	-100.0%
143	CONSTABLES	1,815,800	2,181,800	366,000	20.2%
144	CRIME LAB	563,100	581,500	18,400	3.3%
	ELECTED OFFICIALS	30,245,000	31,233,600	988,600	3.3%
III - COURTS					
135	DOMESTIC RELATIONS	8,509,800	8,775,700	265,900	3.1%
139	LAW LIBRARY	386,600	392,100	5,500	1.4%
140	COURTS	8,307,600	8,519,600	212,000	2.6%
141	GRAND JURY	34,100	29,400	(4,700)	-13.8%
147	COURT STENOGRAPHERS	2,472,600	2,406,200	(66,400)	-2.7%
151	ADULT PROBATION	7,298,100	7,484,100	186,000	2.5%
152	JUVENILE PROB & PAROLE	5,123,200	5,294,800	171,600	3.3%
200	DISTRICT COURTS	9,351,300	9,290,100	(61,200)	-0.7%
300	JUVENILE PLACEMENT	21,430,500	19,070,200	(2,360,300)	-11.0%
	COURTS	62,913,800	61,262,200	(1,651,600)	-2.6%

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	2013 Budget	2014 Prelim	Increases / (Decreases)	
				2014 Prelim to 2013 Budget	
				\$	%
IV - CORRECTIONS					
145	ADMINISTRATION	3,337,300	3,394,300	57,000	1.7%
158	WCCC	756,600	759,900	3,300	0.4%
159	CORRECTIONAL FACILITY	25,287,400	25,919,800	632,400	2.5%
160	MCCC	7,263,600	7,198,100	(65,500)	-0.9%
	CORRECTIONS	36,644,900	37,272,100	627,200	1.7%
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	75,000	85,000	10,000	-
1001	AGRICULTURAL EXTENSION	340,700	340,700	0	0.0%
1002	OPPORTUNITY COUNCIL	260,900	260,900	0	0.0%
1022	COMMUNITY COLLEGE	8,470,400	8,470,400	0	0.0%
1024	LIBRARY CONTRIBUTION	5,857,100	5,857,100	0	0.0%
1025	OTHER CIVIC GROUPS	200,000	200,000	0	0.0%
1026	TRANSPORTATION (SEPTA)	3,092,000	3,103,000	11,000	0.4%
1027	HAZARDOUS WASTE	229,000	229,000	0	0.0%
1028	BC TRANSPORT PASS THRU	2,765,300	2,860,800	95,500	3.5%
	AUTHORITIES & MISCELLANEOUS	21,290,400	21,406,900	116,500	0.5%
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECTIONS	1,495,500	1,501,800	6,300	0.4%
108	CONSUMER PROTECTION	524,000	527,200	3,200	0.6%
113	VOTING MACHINES	500,300	486,100	(14,200)	-2.8%
114	PLANNING & ZONING	2,998,100	2,973,900	(24,200)	-0.8%
136	GUARDIAN AD LITEM	80,200	86,400	6,200	7.7%
137	PUBLIC DEFENDER	3,702,400	3,810,400	108,000	2.9%
173	MILITARY AFFAIRS	392,100	402,200	10,100	2.6%
	COMMUNITY SERVICES	9,692,600	9,788,000	95,400	1.0%
VII - EMERGENCY SERVICES					
122	FIRE MARSHALL	406,600	437,800	31,200	7.7%
166	EMERGENCY HEALTH	706,200	688,900	(17,300)	-2.4%
172	EMERGENCY MGT AGENCY	508,400	698,600	190,200	37.4%
179	PUBLIC SAFETY TRAINING CTR	1,400,000	1,400,000	0	0.0%
186	POLICE TRAINING	402,200	249,400	(152,800)	-38.0%
187	SECURITY	2,344,900	2,362,100	17,200	0.7%
1200	HAZMAT	322,300	328,800	6,500	2.0%
2200	EMERGENCY COMMUNICATIONS	14,136,000	14,929,900	793,900	5.6%
	EMERGENCY SERVICES	20,226,600	21,095,500	868,900	4.3%

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	2013 Budget	2014 Prelim	Increases / (Decreases)	
				2014 Prelim to 2013 Budget	
				\$	%
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	10,003,900	9,730,100	(273,800)	-2.7%
1101	LIQUID FUELS	3,000,000	3,000,000	0	0.0%
2100	BRIDGE RECONSTRUCTION	2,500,000	2,500,000	0	0.0%
800	PARKS & RECREATION	4,564,800	4,593,800	29,000	0.6%
	GENERAL SERVICES	20,068,700	19,823,900	(244,800)	-1.2%
IX - HEALTH & HUMAN SERVICES					
161	HEALTH DEPARTMENT	14,524,800	14,839,800	315,000	2.2%
174	HUMAN SERVICES ADMIN	795,600	768,200	(27,400)	-3.4%
300	CHILDREN & YOUTH	39,671,200	40,289,500	618,300	1.6%
400	NESHAMINY MANOR	40,202,500	40,257,100	54,600	0.1%
500	AREA AGENCY ON AGING	9,633,500	8,891,300	(742,200)	-7.7%
600	MH/DP	32,915,900	33,245,900	330,000	1.0%
1031	DRUG & ALCOHOL	345,600	345,600	0	0.0%
	HEALTH & HUMAN SERVICES	138,089,100	138,637,400	548,300	0.4%
X - TRANSFER TO OTHER COST CENTERS					
		(7,655,400)	(8,213,200)	(557,800)	7.3%
2300	DEBT SERVICE PAYMENTS	35,900,000	42,012,000	6,112,000	17.0%
	TOTAL OPERATING COSTS	390,435,800	397,166,500	6,730,700	1.7%
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	75,000,000	80,000,000	5,000,000	6.7%
900	HOME PROGRAM	3,573,000	1,839,800	(1,733,200)	-48.5%
1400	COMMUNITY DEVELOPMENT	3,986,300	3,920,100	(66,200)	-1.7%
		82,559,300	85,759,900	3,200,600	3.9%
	TOTAL EXPENDITURES	472,995,100	482,926,400	9,931,300	2.1%