

COUNTY OF BUCKS

2016 FINAL BUDGET

December 16, 2015

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>2015 Budget</u>	<u>2016 Budget</u>	<u>Increases / (Decreases)</u>	
			<u>2015 Budget to 2016 Budget</u>	
			<u>\$</u>	<u>%</u>
BEGINNING FUND BALANCE	<u>49,656,000</u> ¹	<u>49,931,800</u>		
TAX MILLAGE	<u>23.200</u>	<u>23.200</u>	<u>0.000</u>	<u>0.0%</u>
REVENUES				
FINANCE & ADMINISTRATION	3,509,400	3,405,200	(104,200)	-3.0%
ELECTED OFFICIALS	16,473,400	17,721,700	1,248,300	7.6%
COURTS	27,090,100	26,542,900	(547,200)	-2.0%
CORRECTIONS	852,000	996,000	144,000	16.9%
AUTHORITIES & MISCELLANEOUS	2,772,800	2,826,400	53,600	1.9%
COMMUNITY SERVICES	1,463,900	1,424,500	(39,400)	-2.7%
EMERGENCY SERVICES	10,903,100	17,408,200	6,505,100	59.7%
GENERAL SERVICES	8,346,900	8,097,800	(249,100)	-3.0%
HEALTH SERVICES	48,924,400	48,703,800	(220,600)	-0.5%
HUMAN SERVICES	74,363,600	75,489,500	1,125,900	1.5%
TAXES & OTHER REVENUES	160,985,900	158,022,700	(2,963,200)	-1.8%
DEBT SERVICES TAXES & OTHER	<u>38,506,000</u>	<u>42,080,000</u>	<u>3,574,000</u>	<u>9.3%</u>
TOTAL OPERATING REVENUES	394,191,500	402,718,700	8,527,200	2.2%
TRANSFERS FROM NON-GF ACCOUNTS	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES	<u>394,191,500</u>	<u>402,718,700</u>	<u>8,527,200</u>	<u>2.2%</u>
EXPENDITURES				
FINANCE & ADMINISTRATION	23,035,200	22,846,200	(189,000)	-0.8%
ELECTED OFFICIALS	31,205,100	31,473,800	268,700	0.9%
COURTS	61,568,300	61,821,200	252,900	0.4%
CORRECTIONS	37,088,500	37,816,000	727,500	2.0%
AUTHORITIES & MISCELLANEOUS	21,516,900	22,393,000	876,100	4.1%
COMMUNITY SERVICES	9,991,300	10,257,000	265,700	2.7%
EMERGENCY SERVICES	19,712,000	20,753,400	1,041,400	5.3%
GENERAL SERVICES	20,158,200	20,072,300	(85,900)	-0.4%
HEALTH SERVICES	54,818,300	54,644,200	(174,100)	-0.3%
HUMAN SERVICES	84,032,800	85,034,900	1,002,100	1.2%
TO OTHER COST CENTERS	(7,716,900)	(6,625,900)	1,091,000	-14.1%
DEBT SERVICE	<u>38,506,000</u>	<u>42,080,000</u>	<u>3,574,000</u>	<u>9.3%</u>
TOTAL OPERATING COSTS	393,915,700	402,566,100	8,650,400	2.2%
TRANSFERS TO NON-GF ACCOUNTS	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES	<u>393,915,700</u>	<u>402,566,100</u>	<u>8,650,400</u>	<u>2.2%</u>
FUND BALANCE INCREASE (DECREASE)	<u>275,800</u>	<u>152,600</u>		
ENDING FUND BALANCE	<u>49,931,800</u>	<u>50,084,400</u>		
REAL ESTATE TAXES				
GENERAL FUND REAL ESTATE TAXES	151,695,500	148,575,500	(3,120,000)	-2.1%
DEBT SERVICE REAL ESTATE TAXES	<u>35,999,500</u>	<u>39,574,500</u>	<u>3,575,000</u>	<u>9.9%</u>
TOTAL REAL ESTATE TAXES	<u>187,695,000</u>	<u>188,150,000</u>	<u>455,000</u>	<u>0.2%</u>

¹ ADJUSTED PER 2014 COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>2015 Budget to 2016 Budget</u>	
				\$	%
I - FINANCE & ADMINISTRATION					
107	TAX ASSESSMENT	491,500	552,000	60,500	12.3%
111	TAX CLAIM BUREAU	2,581,200	2,476,500	(104,700)	-4.1%
117	INFORMATION TECHNOLOGY	75,000	15,000	(60,000)	-80.0%
118	PURCHASING	11,200	11,200	0	0.0%
119	PRINTING & REPRODUCTION	500	500	0	0.0%
192	SELF INSURANCE	350,000	350,000	0	0.0%
	FINANCE & ADMINISTRATION	<u>3,509,400</u>	<u>3,405,200</u>	<u>(104,200)</u>	<u>-3.0%</u>
II - ELECTED OFFICIALS					
109	TREASURER	215,500	197,800	(17,700)	-8.2%
112	CONTROLLER	150,000	140,000	(10,000)	-
115	RECORDER OF DEEDS	3,337,000	4,371,300	1,034,300	31.0%
130	REGISTER OF WILLS	2,517,000	2,668,000	151,000	6.0%
131	SHERIFF	2,353,000	2,225,300	(127,700)	-5.4%
132	CORONER	179,500	231,500	52,000	29.0%
133	PROTHONOTARY	2,685,400	2,730,300	44,900	1.7%
134	CLERK OF COURTS	2,468,000	2,445,500	(22,500)	-0.9%
138	DISTRICT ATTORNEY	1,452,800	1,616,700	163,900	11.3%
143	CONSTABLES	1,034,400	1,095,300	60,900	5.9%
144	CRIME LAB	80,800	0	(80,800)	-100.0%
	ELECTED OFFICIALS	<u>16,473,400</u>	<u>17,721,700</u>	<u>1,248,300</u>	<u>7.6%</u>
III - COURTS					
135	DOMESTIC RELATIONS	5,720,800	5,516,300	(204,500)	-3.6%
139	LAW LIBRARY	315,000	315,000	0	0.0%
140	COURTS	1,609,700	1,979,300	369,600	23.0%
141	GRAND JURY	18,000	21,000	3,000	16.7%
151	ADULT PROBATION	2,103,100	2,221,300	118,200	5.6%
152	JUVENILE PROB & PAROLE	719,700	756,300	36,600	5.1%
200	DISTRICT COURTS	2,375,100	2,375,100	0	0.0%
325	YOUTH CENTER	222,600	112,600	(110,000)	-49.4%
330	JUVENILE PLACEMENT	14,006,100	13,246,000	(760,100)	-5.4%
	COURTS	<u>27,090,100</u>	<u>26,542,900</u>	<u>(547,200)</u>	<u>-2.0%</u>
IV - CORRECTIONS					
159	CORRECTIONAL FACILITY	85,000	35,000	(50,000)	-58.8%
160	MCCC	767,000	961,000	194,000	25.3%
	CORRECTIONS	<u>852,000</u>	<u>996,000</u>	<u>144,000</u>	<u>16.9%</u>
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	95,000	86,000	(9,000)	-9.5%
1027	HAZARDOUS WASTE	222,000	223,500	1,500	0.7%
1028	BC TRANSPORT PASS THRU	2,455,800	2,516,900	61,100	2.5%
	AUTHORITIES & MISCELLANEOUS	<u>2,772,800</u>	<u>2,826,400</u>	<u>53,600</u>	<u>1.9%</u>
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECTIONS	14,200	5,300	(8,900)	-62.7%
108	CONSUMER PROTECTION	339,000	354,000	15,000	4.4%
114	PLANNING & ZONING	1,086,700	1,045,200	(41,500)	-3.8%
173	MILITARY AFFAIRS	24,000	20,000	(4,000)	-16.7%
	COMMUNITY SERVICES	<u>1,463,900</u>	<u>1,424,500</u>	<u>(39,400)</u>	<u>-2.7%</u>

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>2015 Budget to 2016 Budget</u>	
				<u>\$</u>	<u>%</u>
VII - EMERGENCY SERVICES					
122	FIRE MARSHALL	25,000	27,000	2,000	8.0%
166	EMERGENCY HEALTH	373,500	363,700	(9,800)	-2.6%
172	EMERGENCY MGT AGENCY	334,300	356,500	22,200	6.6%
179	PUBLIC SAFETY TRAINING CTR	700,000	1,300,000	600,000	85.7%
186	POLICE TRAINING	93,000	92,300	(700)	-0.8%
187	SECURITY	203,500	203,500	0	0.0%
1200	HAZMAT	230,600	235,500	4,900	2.1%
2200	EMERGENCY COMMUNICATIONS	<u>8,943,200</u>	<u>14,829,700</u>	<u>5,886,500</u>	<u>65.8%</u>
	EMERGENCY SERVICES	<u>10,903,100</u>	<u>17,408,200</u>	<u>6,505,100</u>	<u>59.7%</u>
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	879,000	845,500	(33,500)	-3.8%
1101	LIQUID FUELS	720,000	695,000	(25,000)	-3.5%
2100	BRIDGE RECONSTRUCTION	4,874,000	4,665,500	(208,500)	-4.3%
800	PARKS & RECREATION	<u>1,873,900</u>	<u>1,891,800</u>	<u>17,900</u>	<u>1.0%</u>
	GENERAL SERVICES	<u>8,346,900</u>	<u>8,097,800</u>	<u>(249,100)</u>	<u>-3.0%</u>
IX - HEALTH SERVICES					
161	HEALTH DEPARTMENT	8,956,900	8,586,700	(370,200)	-4.1%
400	NESHAMINY MANOR	<u>39,967,500</u>	<u>40,117,100</u>	<u>149,600</u>	<u>0.4%</u>
	HEALTH SERVICES	<u>48,924,400</u>	<u>48,703,800</u>	<u>(220,600)</u>	<u>-0.5%</u>
X - HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	561,200	561,200	0	0.0%
300	CHILDREN & YOUTH	35,227,600	35,749,800	522,200	1.5%
500	AREA AGENCY ON AGING	7,754,900	8,198,700	443,800	5.7%
600	MH/DP	<u>30,819,900</u>	<u>30,979,800</u>	<u>159,900</u>	<u>0.5%</u>
	HUMAN SERVICES	<u>74,363,600</u>	<u>75,489,500</u>	<u>1,125,900</u>	<u>1.5%</u>
XI - TAXES & OTHER REVENUES					
100	REAL ESTATE TAXES	151,695,500	148,575,500	(3,120,000)	-2.1%
100	PUBLIC UTILITY TAX	250,000	250,000	0	0.0%
100	INTEREST INCOME	600,000	600,000	0	0.0%
100	WASTE MANAGEMENT	2,380,000	2,380,000	0	0.0%
100	MISCELLANEOUS	<u>6,060,400</u>	<u>6,217,200</u>	<u>156,800</u>	<u>2.6%</u>
	TAXES & OTHER REVENUES	<u>160,985,900</u>	<u>158,022,700</u>	<u>(2,963,200)</u>	<u>-1.8%</u>
XII - DEBT SERVICE					
2300	DEBT SERVICE TAXES	35,999,500	39,574,500	3,575,000	9.9%
2300	DEBT SERVICE REVENUE	<u>2,506,500</u>	<u>2,505,500</u>	<u>(1,000)</u>	<u>0.0%</u>
	DEBT SERVICE	<u>38,506,000</u>	<u>42,080,000</u>	<u>3,574,000</u>	<u>9.3%</u>
	TOTAL OPERATING REVENUES	<u>394,191,500</u>	<u>402,718,700</u>	<u>8,527,200</u>	<u>2.2%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	81,343,300	89,508,500	8,165,200	10.0%
900	HOME PROGRAM	1,612,800	2,455,000	842,200	52.2%
1400	COMMUNITY DEVELOPMENT	<u>4,145,200</u>	<u>4,127,700</u>	<u>(17,500)</u>	<u>-0.4%</u>
		<u>87,101,300</u>	<u>96,091,200</u>	<u>8,989,900</u>	<u>10.3%</u>
	TOTAL REVENUES	<u>481,292,800</u>	<u>498,809,900</u>	<u>17,517,100</u>	<u>3.6%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>2015 Budget to 2016 Budget</u>	
				\$	%
I - FINANCE & ADMINISTRATION					
101	COMMISSIONERS	920,800	943,800	23,000	2.5%
102	SOLICITOR	1,051,400	1,075,000	23,600	2.2%
107	TAX ASSESSMENT	2,219,600	2,223,400	3,800	0.2%
110	TAX COLLECTORS	1,244,000	1,266,000	22,000	1.8%
111	TAX CLAIM BUREAU	613,200	612,800	(400)	-0.1%
117	INFORMATION TECHNOLOGY	5,932,000	5,925,400	(6,600)	-0.1%
118	PURCHASING	586,200	587,000	800	0.1%
119	PRINTING & REPRODUCTION	282,600	257,100	(25,500)	-9.0%
120	PUBLIC INFORMATION	493,400	461,400	(32,000)	-6.5%
121	ERP IMPLEMENTATION	674,400	688,300	13,900	2.1%
123	FINANCE	812,800	820,000	7,200	0.9%
125	HUMAN RESOURCES	810,000	880,000	70,000	8.6%
126	MAIL ROOM	618,800	599,000	(19,800)	-3.2%
191	INSURANCE	1,550,000	1,575,000	25,000	1.6%
192	SELF INSURANCE	3,338,000	3,500,000	162,000	4.9%
100	ADMINISTRATIVE	<u>1,888,000</u>	<u>1,432,000</u>	<u>(456,000)</u>	<u>-24.2%</u>
	FINANCE & ADMINISTRATION	<u>23,035,200</u>	<u>22,846,200</u>	<u>(189,000)</u>	<u>-0.8%</u>
II - ELECTED OFFICIALS					
109	TREASURER	918,300	928,300	10,000	1.1%
112	CONTROLLER	2,637,100	2,478,900	(158,200)	-6.0%
115	RECORDER OF DEEDS	1,994,200	1,941,800	(52,400)	-2.6%
130	REGISTER OF WILLS	1,533,700	1,593,500	59,800	3.9%
131	SHERIFF	6,587,900	6,763,600	175,700	2.7%
132	CORONER	1,124,100	1,105,200	(18,900)	-1.7%
133	PROTHONOTARY	2,231,900	2,226,500	(5,400)	-0.2%
134	CLERK OF COURTS	1,971,000	1,974,300	3,300	0.2%
138	DISTRICT ATTORNEY	9,277,900	10,337,200	1,059,300	11.4%
143	CONSTABLES	2,070,000	2,124,500	54,500	2.6%
144	CRIME LAB	<u>859,000</u>	<u>0</u>	<u>(859,000)</u>	<u>-100.0%</u>
	ELECTED OFFICIALS	<u>31,205,100</u>	<u>31,473,800</u>	<u>268,700</u>	<u>0.9%</u>
III - COURTS					
135	DOMESTIC RELATIONS	8,427,000	8,252,200	(174,800)	-2.1%
139	LAW LIBRARY	406,000	409,700	3,700	0.9%
140	COURTS	8,691,000	9,527,600	836,600	9.6%
141	GRAND JURY	38,100	43,700	5,600	14.7%
147	COURT STENOGRAPHERS	2,379,800	2,644,200	264,400	11.1%
151	ADULT PROBATION	7,585,300	7,802,900	217,600	2.9%
152	JUVENILE PROB & PAROLE	5,156,600	5,025,100	(131,500)	-2.6%
200	DISTRICT COURTS	9,067,800	9,101,200	33,400	0.4%
325	YOUTH CENTER	8,333,400	7,826,900	(506,500)	-6.1%
330	JUVENILE PLACEMENT	<u>11,483,300</u>	<u>11,187,700</u>	<u>(295,600)</u>	<u>-2.6%</u>
	COURTS	<u>61,568,300</u>	<u>61,821,200</u>	<u>252,900</u>	<u>0.4%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>2015 Budget to 2016 Budget</u>	
				\$	%
IV - CORRECTIONS					
145	ADMINISTRATION	3,302,900	3,342,600	39,700	1.2%
158	WCCC	706,800	685,400	(21,400)	-3.0%
159	CORRECTIONAL FACILITY	25,802,200	26,592,700	790,500	3.1%
160	MCCC	<u>7,276,600</u>	<u>7,195,300</u>	<u>(81,300)</u>	<u>-1.1%</u>
	CORRECTIONS	<u>37,088,500</u>	<u>37,816,000</u>	<u>727,500</u>	<u>2.0%</u>
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	95,000	86,000	(9,000)	-9.5%
1001	AGRICULTURAL EXTENSION	340,700	349,200	8,500	2.5%
1002	OPPORTUNITY COUNCIL	260,900	267,400	6,500	2.5%
1003	HOUSING & EMRG SHELTER SRVCS	150,000	150,000	0	0.0%
1022	COMMUNITY COLLEGE	8,470,400	8,970,000	499,600	5.9%
1024	LIBRARY CONTRIBUTION	5,857,100	6,003,000	145,900	2.5%
1025	OTHER CIVIC GROUPS	200,000	200,000	0	0.0%
1026	TRANSPORTATION (SEPTA)	3,465,000	3,627,000	162,000	4.7%
1027	HAZARDOUS WASTE	222,000	223,500	1,500	0.7%
1028	BC TRANSPORT PASS THRU	<u>2,455,800</u>	<u>2,516,900</u>	<u>61,100</u>	<u>2.5%</u>
	AUTHORITIES & MISCELLANEOUS	<u>21,516,900</u>	<u>22,393,000</u>	<u>876,100</u>	<u>4.1%</u>
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECTIONS	1,485,900	1,685,200	199,300	13.4%
108	CONSUMER PROTECTION	538,200	558,800	20,600	3.8%
113	VOTING MACHINES	492,000	557,400	65,400	13.3%
114	PLANNING & ZONING	3,080,200	2,994,600	(85,600)	-2.8%
136	GUARDIAN AD LITEM	103,100	96,200	(6,900)	-6.7%
137	PUBLIC DEFENDER	3,899,600	3,976,900	77,300	2.0%
173	MILITARY AFFAIRS	<u>392,300</u>	<u>387,900</u>	<u>(4,400)</u>	<u>-1.1%</u>
	COMMUNITY SERVICES	<u>9,991,300</u>	<u>10,257,000</u>	<u>265,700</u>	<u>2.7%</u>
VII - EMERGENCY SERVICES					
122	FIRE MARSHALL	446,900	456,200	9,300	2.1%
166	EMERGENCY HEALTH	645,000	622,900	(22,100)	-3.4%
172	EMERGENCY MGT AGENCY	660,100	707,800	47,700	7.2%
179	PUBLIC SAFETY TRAINING CTR	1,300,000	1,300,000	0	0.0%
186	POLICE TRAINING	280,700	295,800	15,100	5.4%
187	SECURITY	2,352,300	2,281,300	(71,000)	-3.0%
1200	HAZMAT	300,600	259,700	(40,900)	-13.6%
2200	EMERGENCY COMMUNICATIONS	<u>13,726,400</u>	<u>14,829,700</u>	<u>1,103,300</u>	<u>8.0%</u>
	EMERGENCY SERVICES	<u>19,712,000</u>	<u>20,753,400</u>	<u>1,041,400</u>	<u>5.3%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES		<u>Increases / (Decreases)</u>			
DEPT #	DEPARTMENT NAME	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>2015 Budget to 2016 Budget</u>	
				<u>\$</u>	<u>%</u>
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	9,984,800	10,080,000	95,200	1.0%
1101	LIQUID FUELS	720,000	695,000	(25,000)	-3.5%
2100	BRIDGE RECONSTRUCTION	4,874,000	4,665,500	(208,500)	-4.3%
800	PARKS & RECREATION	<u>4,579,400</u>	<u>4,631,800</u>	<u>52,400</u>	<u>1.1%</u>
	GENERAL SERVICES	<u>20,158,200</u>	<u>20,072,300</u>	<u>(85,900)</u>	<u>-0.4%</u>
IX - HEALTH SERVICES					
161	HEALTH DEPARTMENT	14,850,800	14,527,100	(323,700)	-2.2%
400	NESHAMINY MANOR	<u>39,967,500</u>	<u>40,117,100</u>	<u>149,600</u>	<u>0.4%</u>
	HEALTH SERVICES	<u>54,818,300</u>	<u>54,644,200</u>	<u>(174,100)</u>	<u>-0.3%</u>
X - HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	808,100	805,600	(2,500)	-0.3%
300	CHILDREN & YOUTH	41,330,100	41,669,400	339,300	0.8%
500	AREA AGENCY ON AGING	9,205,800	9,649,600	443,800	4.8%
600	MH/DP	32,343,200	32,556,300	213,100	0.7%
1031	DRUG & ALCOHOL	<u>345,600</u>	<u>354,000</u>	<u>8,400</u>	<u>2.4%</u>
	HUMAN SERVICES	<u>84,032,800</u>	<u>85,034,900</u>	<u>1,002,100</u>	<u>1.2%</u>
XI - OTHER EXPENDITURES					
100	TRANSFER TO OTHER COST CENTE	<u>(7,716,900)</u>	<u>(6,625,900)</u>	<u>1,091,000</u>	<u>-14.1%</u>
	OTHER EXPENDITURES	<u>(7,716,900)</u>	<u>(6,625,900)</u>	<u>1,091,000</u>	<u>-14.1%</u>
XII - DEBT SERVICE					
2300	DEBT SERVICE PAYMENTS	<u>38,506,000</u>	<u>42,080,000</u>	<u>3,574,000</u>	<u>9.3%</u>
	DEBT SERVICE	<u>38,506,000</u>	<u>42,080,000</u>	<u>3,574,000</u>	<u>9.3%</u>
	TOTAL OPERATING COSTS	<u>393,915,700</u>	<u>402,566,100</u>	<u>8,650,400</u>	<u>2.2%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	81,343,300	89,508,500	8,165,200	10.0%
900	HOME PROGRAM	1,612,800	2,455,000	842,200	52.2%
1400	COMMUNITY DEVELOPMENT	<u>4,145,200</u>	<u>4,127,700</u>	<u>(17,500)</u>	<u>-0.4%</u>
		<u>87,101,300</u>	<u>96,091,200</u>	<u>8,989,900</u>	<u>10.3%</u>
	TOTAL EXPENDITURES	<u>481,017,000</u>	<u>498,657,300</u>	<u>17,640,300</u>	<u>3.7%</u>