

COUNTY OF BUCKS

2018 FINAL BUDGET

December 20, 2017

COMMISSIONERS

Charles H. Martin, Chairman

Robert G. Loughery, Vice Chairman

Diane M. Ellis-Marseglia, LCSW

Brian Hessenthaler, CPA, Chief Operating Officer

David P. Boscola, Director of Finance & Administration

Russell G. Rice III, Deputy Finance Director

COUNTY OF BUCKS
SUMMARY OPERATING FUNDS

	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>Increases / (Decreases)</u>	
			<u>2017 Budget to 2018 Budget</u>	
			<u>\$</u>	<u>%</u>
BEGINNING FUND BALANCE	<u>47,337,800</u> ¹	<u>39,621,000</u>		
TAX MILLAGE	<u>23.200</u>	<u>24.450</u>	<u>1.250</u>	<u>5.4%</u>
REVENUES				
FINANCE & ADMINISTRATION	3,490,600	2,954,500	(536,100)	-15.4%
ELECTED OFFICIALS	17,815,900	18,381,100	565,200	3.2%
COURTS	26,664,600	26,483,100	(181,500)	-0.7%
CORRECTIONS	955,000	1,388,000	433,000	45.3%
AUTHORITIES & MISCELLANEOUS	2,823,900	2,801,200	(22,700)	-0.8%
COMMUNITY SERVICES	1,937,000	1,974,600	37,600	1.9%
EMERGENCY SERVICES	17,654,500	17,555,900	(98,600)	-0.6%
GENERAL SERVICES	9,350,000	12,556,700	3,206,700	34.3%
HEALTH SERVICES	49,368,900	50,167,700	798,800	1.6%
HUMAN SERVICES	76,161,600	77,702,400	1,540,800	2.0%
TAXES & OTHER REVENUES	154,804,800	169,404,800	14,600,000	9.4%
DEBT SERVICES TAXES & OTHER	<u>45,985,000</u>	<u>42,668,000</u>	<u>(3,317,000)</u>	<u>-7.2%</u>
TOTAL REVENUES	<u>407,011,800</u>	<u>424,038,000</u>	<u>17,026,200</u>	<u>4.2%</u>
EXPENDITURES				
FINANCE & ADMINISTRATION	29,708,900	30,124,000	415,100	1.4%
ELECTED OFFICIALS	32,328,700	33,217,800	889,100	2.8%
COURTS	63,565,500	64,389,600	824,100	1.3%
CORRECTIONS	39,035,700	42,756,600	3,720,900	9.5%
AUTHORITIES & MISCELLANEOUS	22,676,500	22,849,800	173,300	0.8%
COMMUNITY SERVICES	4,333,800	4,441,400	107,600	2.5%
EMERGENCY SERVICES	21,209,200	21,623,900	414,700	2.0%
GENERAL SERVICES	21,860,800	25,300,700	3,439,900	15.7%
HEALTH SERVICES	55,125,200	56,729,700	1,604,500	2.9%
HUMAN SERVICES	86,307,800	87,420,200	1,112,400	1.3%
TO OTHER COST CENTERS	(7,408,500)	(7,577,700)	(169,200)	2.3%
DEBT SERVICE	<u>45,985,000</u>	<u>42,668,000</u>	<u>(3,317,000)</u>	<u>-7.2%</u>
TOTAL EXPENDITURES	<u>414,728,600</u>	<u>423,944,000</u>	<u>9,215,400</u>	<u>2.2%</u>
FUND BALANCE INCREASE (DECREASE)	<u>(7,716,800)</u>	<u>94,000</u>		
ENDING FUND BALANCE	<u>39,621,000</u>	<u>39,715,000</u>		
REAL ESTATE TAXES				
GENERAL FUND REAL ESTATE TAXES	145,020,500	159,487,500	14,467,000	10.0%
DEBT SERVICE REAL ESTATE TAXES	<u>43,479,500</u>	<u>40,162,500</u>	<u>(3,317,000)</u>	<u>-7.6%</u>
TOTAL REAL ESTATE TAXES	<u>188,500,000</u>	<u>199,650,000</u>	<u>11,150,000</u>	<u>5.9%</u>

¹ ADJUSTED PER 2016 COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	2017 Budget	2018 Budget	Increases / (Decreases)	
				2017 Budget to 2018 Budget	
				\$	%
I - FINANCE & ADMINISTRATION					
105	VOTER REG/BRD OF ELECTIONS	27,400	14,200	(13,200)	-48.2%
107	BOARD OF ASSESSMENT	526,800	502,500	(24,300)	-4.6%
111	TAX CLAIM BUREAU	2,559,200	2,425,300	(133,900)	-5.2%
117	INFORMATION TECHNOLOGY	15,000	0	(15,000)	-100.0%
118	PURCHASING	11,700	12,000	300	2.6%
119	PRINTING & REPRODUCTION	500	500	0	0.0%
192	SELF INSURANCE	350,000	0	(350,000)	-100.0%
	FINANCE & ADMINISTRATION	3,490,600	2,954,500	(536,100)	-15.4%
II - ELECTED OFFICIALS					
109	TREASURER	205,200	321,200	116,000	56.5%
112	CONTROLLER	50,000	50,000	0	0.0%
115	RECORDER OF DEEDS	4,549,600	4,484,100	(65,500)	-1.4%
130	REGISTER OF WILLS	2,756,600	2,818,000	61,400	2.2%
131	SHERIFF	2,169,400	2,348,000	178,600	8.2%
132	CORONER	197,000	196,500	(500)	-0.3%
133	PROTHONOTARY	2,504,700	2,741,700	237,000	9.5%
134	CLERK OF COURTS	2,483,000	2,626,000	143,000	5.8%
138	DISTRICT ATTORNEY	1,789,500	1,688,300	(101,200)	-5.7%
143	CONSTABLES	1,110,900	1,107,300	(3,600)	-0.3%
	ELECTED OFFICIALS	17,815,900	18,381,100	565,200	3.2%
III - COURTS					
135	DOMESTIC RELATIONS	6,674,000	6,574,700	(99,300)	-1.5%
139	LAW LIBRARY	315,800	315,800	0	0.0%
140	COURTS	2,093,100	1,746,100	(347,000)	-16.6%
141	GRAND JURY	22,800	22,000	(800)	-3.5%
147	COURT STENOGRAPHERS	0	200,000	200,000	-
151	ADULT PROBATION	2,363,500	2,392,700	29,200	1.2%
152	JUVENILE PROB & PAROLE	805,100	793,500	(11,600)	-1.4%
200	DISTRICT COURTS	2,328,200	2,353,400	25,200	1.1%
325	YOUTH CENTER	122,600	205,000	82,400	67.2%
330	JUVENILE PLACEMENT	11,939,500	11,879,900	(59,600)	-0.5%
	COURTS	26,664,600	26,483,100	(181,500)	-0.7%
IV - CORRECTIONS					
159	CORRECTIONAL FACILITY	45,000	550,000	505,000	1122.2%
160	MCCC	910,000	838,000	(72,000)	-7.9%
	CORRECTIONS	955,000	1,388,000	433,000	45.3%
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	86,000	86,000	0	0.0%
1027	HAZARDOUS WASTE	205,200	224,000	18,800	9.2%
1028	BC TRANSPORT PASS THRU	2,532,700	2,491,200	(41,500)	-1.6%
	AUTHORITIES & MISCELLANEOUS	2,823,900	2,801,200	(22,700)	-0.8%
VI - COMMUNITY SERVICES					
108	CONSUMER PROTECTION	360,000	375,000	15,000	4.2%
114	PLANNING & ZONING	1,557,000	1,574,600	17,600	1.1%
173	MILITARY AFFAIRS	20,000	25,000	5,000	25.0%
	COMMUNITY SERVICES	1,937,000	1,974,600	37,600	1.9%

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	2017 Budget	2018 Budget	2017 Budget to 2018 Budget	
				\$	%
VII - EMERGENCY SERVICES					
122	FIRE MARSHAL	27,000	27,000	0	0.0%
166	EMERGENCY HEALTH	369,000	357,100	(11,900)	-3.2%
172	EMERGENCY MGT AGENCY	387,000	360,000	(27,000)	-7.0%
179	PUBLIC SAFETY TRAINING CTR	1,300,000	840,000	(460,000)	-35.4%
186	POLICE TRAINING	189,800	189,900	100	0.1%
187	SECURITY	201,500	200,500	(1,000)	-0.5%
1200	HAZMAT	255,800	271,400	15,600	6.1%
2200	EMERGENCY COMMUNICATIONS	14,924,400	15,310,000	385,600	2.6%
	EMERGENCY SERVICES	17,654,500	17,555,900	(98,600)	-0.6%
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	892,500	944,300	51,800	5.8%
1101	LIQUID FUELS	1,000,000	2,680,000	1,680,000	168.0%
2100	BRIDGE RECONSTRUCTION	5,550,000	7,000,000	1,450,000	26.1%
800	PARKS & RECREATION	1,907,500	1,932,400	24,900	1.3%
	GENERAL SERVICES	9,350,000	12,556,700	3,206,700	34.3%
IX - HEALTH SERVICES					
161	HEALTH DEPARTMENT	8,787,900	8,834,500	46,600	0.5%
400	NESHAMINY MANOR	40,581,000	41,333,200	752,200	1.9%
	HEALTH SERVICES	49,368,900	50,167,700	798,800	1.6%
X - HOUSING & HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	577,200	551,400	(25,800)	-4.5%
300	CHILDREN & YOUTH	36,157,700	36,449,500	291,800	0.8%
500	AREA AGENCY ON AGING	8,338,200	8,226,300	(111,900)	-1.3%
600	MH/DP	31,088,500	32,121,200	1,032,700	3.3%
1031	DRUG & ALCOHOL	0	354,000	354,000	-
	HUMAN SERVICES	76,161,600	77,702,400	1,540,800	2.0%
XI - TAXES & OTHER REVENUES					
100	REAL ESTATE TAXES	145,020,500	159,487,500	14,467,000	10.0%
100	PUBLIC UTILITY TAX	250,000	250,000	0	0.0%
100	INTEREST INCOME	600,000	650,000	50,000	8.3%
100	WASTE MANAGEMENT	2,380,000	2,550,000	170,000	7.1%
100	MISCELLANEOUS	6,554,300	6,467,300	(87,000)	-1.3%
	TAXES & OTHER REVENUES	154,804,800	169,404,800	14,600,000	9.4%
XII - DEBT SERVICE					
2300	DEBT SERVICE TAXES	43,479,500	40,162,500	(3,317,000)	-7.6%
2300	DEBT SERVICE REVENUE	2,505,500	2,505,500	0	0.0%
	DEBT SERVICE	45,985,000	42,668,000	(3,317,000)	-7.2%
	TOTAL OPERATING REVENUES	407,011,800	424,038,000	17,026,200	4.2%
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	114,000,000	119,868,300	5,868,300	5.1%
900	HOME PROGRAM	2,596,000	2,402,000	(194,000)	-7.5%
1400	COMMUNITY DEVELOPMENT	2,867,200	3,074,000	206,800	7.2%
	SPECIAL REVENUES	119,463,200	125,344,300	5,881,100	4.9%
	TOTAL REVENUES	526,475,000	549,382,300	22,907,300	4.4%

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2017 Budget to 2018 Budget</u>	
				\$	%
I - FINANCE & ADMINISTRATION					
101	COMMISSIONERS	970,800	1,098,000	127,200	13.1%
102	SOLICITOR	1,121,600	1,156,400	34,800	3.1%
105	VOTER REG/BRD OF ELECTIONS	1,549,000	1,527,400	(21,600)	-1.4%
107	BOARD OF ASSESSMENT	2,252,000	2,247,400	(4,600)	-0.2%
110	TAX COLLECTORS	1,302,000	1,330,000	28,000	2.2%
111	TAX CLAIM BUREAU	607,800	636,800	29,000	4.8%
113	VOTING MACHINES	496,200	489,300	(6,900)	-1.4%
117	INFORMATION TECHNOLOGY	6,396,000	6,423,400	27,400	0.4%
118	PURCHASING	585,400	639,600	54,200	9.3%
119	PRINTING & REPRODUCTION	191,000	194,300	3,300	1.7%
120	PUBLIC INFORMATION	531,500	523,000	(8,500)	-1.6%
121	ERP	712,000	729,400	17,400	2.4%
123	FINANCE	745,000	726,000	(19,000)	-2.6%
125	HUMAN RESOURCES	925,500	911,600	(13,900)	-1.5%
126	MAIL ROOM	599,000	601,800	2,800	0.5%
136	GUARDIAN AD LITEM	116,600	133,600	17,000	14.6%
137	PUBLIC DEFENDER	4,144,500	4,251,000	106,500	2.6%
191	INSURANCE	1,575,000	1,575,000	0	0.0%
192	SELF INSURANCE	3,500,000	3,500,000	0	0.0%
100	ADMINISTRATIVE	<u>1,388,000</u>	<u>1,430,000</u>	<u>42,000</u>	<u>3.0%</u>
FINANCE & ADMINISTRATION		<u>29,708,900</u>	<u>30,124,000</u>	<u>415,100</u>	<u>1.4%</u>
II - ELECTED OFFICIALS					
109	TREASURER	942,100	961,500	19,400	2.1%
112	CONTROLLER	2,631,200	2,594,400	(36,800)	-1.4%
115	RECORDER OF DEEDS	1,815,900	1,781,300	(34,600)	-1.9%
130	REGISTER OF WILLS	1,565,000	1,551,000	(14,000)	-0.9%
131	SHERIFF	6,838,600	6,790,300	(48,300)	-0.7%
132	CORONER	1,150,800	1,375,100	224,300	19.5%
133	PROTHONOTARY	2,212,500	2,242,200	29,700	1.3%
134	CLERK OF COURTS	2,017,600	2,034,500	16,900	0.8%
138	DISTRICT ATTORNEY	11,030,300	11,792,200	761,900	6.9%
143	CONSTABLES	<u>2,124,700</u>	<u>2,095,300</u>	<u>(29,400)</u>	<u>-1.4%</u>
ELECTED OFFICIALS		<u>32,328,700</u>	<u>33,217,800</u>	<u>889,100</u>	<u>2.8%</u>
III - COURTS					
135	DOMESTIC RELATIONS	9,752,700	9,963,500	210,800	2.2%
139	LAW LIBRARY	426,000	434,800	8,800	2.1%
140	COURTS	9,573,700	9,566,400	(7,300)	-0.1%
141	GRAND JURY	47,400	53,000	5,600	11.8%
147	COURT STENOGRAPHERS	2,710,800	2,963,500	252,700	9.3%
151	ADULT PROBATION	8,349,100	8,624,200	275,100	3.3%
152	JUVENILE PROB & PAROLE	5,982,200	6,175,500	193,300	3.2%
200	DISTRICT COURTS	9,274,300	8,855,100	(419,200)	-4.5%
325	YOUTH CENTER	8,099,700	8,323,200	223,500	2.8%
330	JUVENILE PLACEMENT	<u>9,349,600</u>	<u>9,430,400</u>	<u>80,800</u>	<u>0.9%</u>
COURTS		<u>63,565,500</u>	<u>64,389,600</u>	<u>824,100</u>	<u>1.3%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES		Increases / (Decreases)			
DEPT #	DEPARTMENT NAME	2017 Budget	2018 Budget	2017 Budget to 2018 Budget	
				\$	%
IV - CORRECTIONS					
145	ADMINISTRATION	3,367,500	3,479,700	112,200	3.3%
158	WCCC	709,200	719,300	10,100	1.4%
159	CORRECTIONAL FACILITY	27,666,600	30,390,900	2,724,300	9.8%
160	MCCC	<u>7,292,400</u>	<u>8,166,700</u>	<u>874,300</u>	<u>12.0%</u>
	CORRECTIONS	<u>39,035,700</u>	<u>42,756,600</u>	<u>3,720,900</u>	<u>9.5%</u>
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	86,000	86,000	0	0.0%
1001	AGRICULTURAL EXTENSION	349,200	349,200	0	0.0%
1002	OPPORTUNITY COUNCIL	267,400	267,400	0	0.0%
1022	COMMUNITY COLLEGE	8,970,000	8,970,000	0	0.0%
1024	LIBRARY CONTRIBUTION	6,003,000	6,003,000	0	0.0%
1025	OTHER CIVIC GROUPS	200,000	200,000	0	0.0%
1026	TRANSPORTATION (SEPTA)	4,063,000	4,259,000	196,000	4.8%
1027	HAZARDOUS WASTE	205,200	224,000	18,800	9.2%
1028	BC TRANSPORT PASS THRU	<u>2,532,700</u>	<u>2,491,200</u>	<u>(41,500)</u>	<u>-1.6%</u>
	AUTHORITIES & MISCELLANEOUS	<u>22,676,500</u>	<u>22,849,800</u>	<u>173,300</u>	<u>0.8%</u>
VI - COMMUNITY SERVICES					
108	CONSUMER PROTECTION	540,500	552,500	12,000	2.2%
114	PLANNING & ZONING	3,407,500	3,454,200	46,700	1.4%
173	MILITARY AFFAIRS	<u>385,800</u>	<u>434,700</u>	<u>48,900</u>	<u>12.7%</u>
	COMMUNITY SERVICES	<u>4,333,800</u>	<u>4,441,400</u>	<u>107,600</u>	<u>2.5%</u>
VII - EMERGENCY SERVICES					
122	FIRE MARSHAL	442,900	468,700	25,800	5.8%
166	EMERGENCY HEALTH	642,400	643,900	1,500	0.2%
172	EMERGENCY MGT AGENCY	754,500	761,800	7,300	1.0%
179	PUBLIC SAFETY TRAINING CTR	1,300,000	1,300,000	0	0.0%
186	POLICE TRAINING	398,700	395,600	(3,100)	-0.8%
187	SECURITY	2,421,000	2,415,200	(5,800)	-0.2%
1200	HAZMAT	325,300	328,700	3,400	1.0%
2200	EMERGENCY COMMUNICATIONS	<u>14,924,400</u>	<u>15,310,000</u>	<u>385,600</u>	<u>2.6%</u>
	EMERGENCY SERVICES	<u>21,209,200</u>	<u>21,623,900</u>	<u>414,700</u>	<u>2.0%</u>
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	10,413,200	10,796,400	383,200	3.7%
1101	LIQUID FUELS	1,000,000	2,680,000	1,680,000	168.0%
2100	BRIDGE RECONSTRUCTION	5,550,000	7,000,000	1,450,000	26.1%
800	PARKS & RECREATION	<u>4,897,600</u>	<u>4,824,300</u>	<u>(73,300)</u>	<u>-1.5%</u>
	GENERAL SERVICES	<u>21,860,800</u>	<u>25,300,700</u>	<u>3,439,900</u>	<u>15.7%</u>
IX - HEALTH SERVICES					
161	HEALTH DEPARTMENT	14,544,200	14,935,500	391,300	2.7%
400	NESHAMINY MANOR	<u>40,581,000</u>	<u>41,794,200</u>	<u>1,213,200</u>	<u>3.0%</u>
	HEALTH SERVICES	<u>55,125,200</u>	<u>56,729,700</u>	<u>1,604,500</u>	<u>2.9%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES		Increases / (Decreases)			
DEPT #	DEPARTMENT NAME	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2017 Budget to 2018 Budget</u>	
				<u>\$</u>	<u>%</u>
X - HOUSING & HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	822,100	804,100	(18,000)	-2.2%
300	CHILDREN & YOUTH	42,325,600	42,633,000	307,400	0.7%
500	AREA AGENCY ON AGING	9,985,200	9,718,000	(267,200)	-2.7%
600	MH/DP	32,670,900	33,761,100	1,090,200	3.3%
1003	HOUSING & EMRG SHELTER SRVCS	150,000	150,000	0	0.0%
1031	DRUG & ALCOHOL	354,000	354,000	0	0.0%
	HUMAN SERVICES	<u>86,307,800</u>	<u>87,420,200</u>	<u>1,112,400</u>	<u>1.3%</u>
XI - OTHER EXPENDITURES					
100	TRANSFER TO OTHER COST CENTE	(7,408,500)	(7,577,700)	(169,200)	2.3%
	OTHER EXPENDITURES	<u>(7,408,500)</u>	<u>(7,577,700)</u>	<u>(169,200)</u>	<u>2.3%</u>
XII - DEBT SERVICE					
2300	DEBT SERVICE PAYMENTS	45,985,000	42,668,000	(3,317,000)	-7.2%
	DEBT SERVICE	<u>45,985,000</u>	<u>42,668,000</u>	<u>(3,317,000)</u>	<u>-7.2%</u>
	TOTAL OPERATING COSTS	<u>414,728,600</u>	<u>423,944,000</u>	<u>9,215,400</u>	<u>2.2%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	114,000,000	119,868,300	5,868,300	5.1%
900	HOME PROGRAM	2,596,000	2,402,000	(194,000)	-7.5%
1400	COMMUNITY DEVELOPMENT	2,867,200	3,074,000	206,800	7.2%
		<u>119,463,200</u>	<u>125,344,300</u>	<u>5,881,100</u>	<u>4.9%</u>
	TOTAL EXPENDITURES	<u>534,191,800</u>	<u>549,288,300</u>	<u>15,096,500</u>	<u>2.8%</u>