

COUNTY OF BUCKS

2018 PRELIMINARY BUDGET

November 15, 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 Prelim</u>	<u>Increases / (Decreases)</u>	
			<u>2017 Budget to 2018 Prelim</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>23.200</u>	<u>0.000</u>	<u>0.0%</u>
REVENUES				
FINANCE & ADMINISTRATION	3,490,600	2,954,500	(536,100)	-15.4%
ELECTED OFFICIALS	17,815,900	18,281,100	465,200	2.6%
COURTS	26,664,600	26,403,900	(260,700)	-1.0%
CORRECTIONS	955,000	938,000	(17,000)	-1.8%
AUTHORITIES & MISCELLANEOUS	2,823,900	2,801,200	(22,700)	-0.8%
COMMUNITY SERVICES	1,937,000	1,959,600	22,600	1.2%
EMERGENCY SERVICES	17,654,500	15,030,300	(2,624,200)	-14.9%
GENERAL SERVICES	9,350,000	12,556,700	3,206,700	34.3%
HEALTH SERVICES	49,368,900	50,218,200	849,300	1.7%
HUMAN SERVICES	76,161,600	76,487,700	326,100	0.4%
TAXES & OTHER REVENUES	154,804,800	156,971,800	2,167,000	1.4%
DEBT SERVICES TAXES & OTHER	<u>45,985,000</u>	<u>43,568,000</u>	<u>(2,417,000)</u>	<u>-5.3%</u>
TOTAL REVENUES	<u>407,011,800</u>	<u>408,171,000</u>	<u>1,159,200</u>	<u>0.3%</u>
EXPENDITURES				
FINANCE & ADMINISTRATION	29,708,900	30,431,700	722,800	2.4%
ELECTED OFFICIALS	32,328,700	33,576,500	1,247,800	3.9%
COURTS	63,565,500	64,468,400	902,900	1.4%
CORRECTIONS	39,035,700	43,495,600	4,459,900	11.4%
AUTHORITIES & MISCELLANEOUS	22,676,500	22,849,800	173,300	0.8%
COMMUNITY SERVICES	4,333,800	4,456,000	122,200	2.8%
EMERGENCY SERVICES	21,209,200	21,801,700	592,500	2.8%
GENERAL SERVICES	21,860,800	25,443,500	3,582,700	16.4%
HEALTH SERVICES	55,125,200	56,734,200	1,609,000	2.9%
HUMAN SERVICES	86,307,800	86,730,700	422,900	0.5%
TO OTHER COST CENTERS	(7,408,500)	(7,408,500)	0	0.0%
DEBT SERVICE	<u>45,985,000</u>	<u>43,568,000</u>	<u>(2,417,000)</u>	<u>-5.3%</u>
TOTAL EXPENDITURES	<u>414,728,600</u>	<u>426,147,600</u>	<u>11,419,000</u>	<u>2.8%</u>
FUND BALANCE INCREASE (DECREASE)	<u>(7,716,800)</u>	<u>(17,976,600)</u>		
ENDING FUND BALANCE	<u>39,621,000</u>	<u>21,644,400</u>		
REAL ESTATE TAXES				
GENERAL FUND REAL ESTATE TAXES	145,020,500	148,437,500	3,417,000	2.4%
DEBT SERVICE REAL ESTATE TAXES	<u>43,479,500</u>	<u>41,062,500</u>	<u>(2,417,000)</u>	<u>-5.6%</u>
TOTAL REAL ESTATE TAXES	<u>188,500,000</u>	<u>189,500,000</u>	<u>1,000,000</u>	<u>0.5%</u>

¹ ADJUSTED PER 2016 COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	2017 Budget	2018 Prelim	Increases / (Decreases)	
				2017 Budget to 2018 Prelim	
				\$	%
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	<u>3,490,600</u>	<u>2,954,500</u>	<u>(536,100)</u>	<u>-15.4%</u>
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	4,434,100	(115,500)	-2.5%
130	REGISTER OF WILLS	2,756,600	2,768,000	11,400	0.4%
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	<u>17,815,900</u>	<u>18,281,100</u>	<u>465,200</u>	<u>2.6%</u>
III - COURTS					
135	DOMESTIC RELATIONS	6,674,000	6,495,500	(178,500)	-2.7%
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	<u>26,664,600</u>	<u>26,403,900</u>	<u>(260,700)</u>	<u>-1.0%</u>
IV - CORRECTIONS					
159	CORRECTIONAL FACILITY	45,000	100,000	55,000	122.2%
160	MCCC	910,000	838,000	(72,000)	-7.9%
	CORRECTIONS	<u>955,000</u>	<u>938,000</u>	<u>(17,000)</u>	<u>-1.8%</u>
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	<u>2,823,900</u>	<u>2,801,200</u>	<u>(22,700)</u>	<u>-0.8%</u>
VI - COMMUNITY SERVICES					
108	CONSUMER PROTECTION	360,000	360,000	0	0.0%
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	<u>1,937,000</u>	<u>1,959,600</u>	<u>22,600</u>	<u>1.2%</u>

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	2017 Budget	2018 Prelim	Increases / (Decreases)	
				2017 Budget to 2018 Prelim	
				\$	%
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	700,000	(600,000)	-46.2%
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	12,924,400	(2,000,000)	-13.4%
	EMERGENCY SERVICES	17,654,500	15,030,300	(2,624,200)	-14.9%
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	41,383,700	802,700	2.0%
	HEALTH SERVICES	49,368,900	50,218,200	849,300	1.7%
X - HOUSING & HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	577,200	551,400	(25,800)	-4.5%
300	CHILDREN & YOUTH	36,157,700	36,570,200	412,500	1.1%
500	AREA AGENCY ON AGING	8,338,200	8,226,300	(111,900)	-1.3%
600	MH/DP	31,088,500	31,139,800	51,300	0.2%
	HUMAN SERVICES	76,161,600	76,487,700	326,100	0.4%
XI - TAXES & OTHER REVENUES					
100	REAL ESTATE TAXES	145,020,500	148,437,500	3,417,000	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	2,380,000	2,380,000	0	0.0%
100	MISCELLANEOUS	6,554,300	5,304,300	(1,250,000)	-19.1%
	TAXES & OTHER REVENUES	154,804,800	156,971,800	2,167,000	1.4%
XII - DEBT SERVICE					
2300	DEBT SERVICE TAXES	43,479,500	41,062,500	(2,417,000)	-5.6%
2300	DEBT SERVICE REVENUE	2,505,500	2,505,500	0	0.0%
	DEBT SERVICE	45,985,000	43,568,000	(2,417,000)	-5.3%
	TOTAL OPERATING REVENUES	407,011,800	408,171,000	1,159,200	0.3%
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	114,000,000	118,628,700	4,628,700	4.1%
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	124,104,700	4,641,500	3.9%
	TOTAL REVENUES	526,475,000	532,275,700	5,800,700	1.1%

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	<u>2017 Budget</u>	<u>2018 Prelim</u>	<u>2017 Budget to 2018 Prelim</u>	
				<u>\$</u>	<u>%</u>
I - FINANCE & ADMINISTRATION					
101	COMMISSIONERS	970,800	1,108,800	138,000	14.2%
102	SOLICITOR	1,121,600	1,167,200	45,600	4.1%
105	VOTER REG/BRD OF ELECTIONS	1,549,000	1,538,200	(10,800)	-0.7%
107	BOARD OF ASSESSMENT	2,252,000	2,276,200	24,200	1.1%
110	TAX COLLECTORS	1,302,000	1,330,000	28,000	2.2%
111	TAX CLAIM BUREAU	607,800	644,000	36,200	6.0%
113	VOTING MACHINES	496,200	492,900	(3,300)	-0.7%
117	INFORMATION TECHNOLOGY	6,396,000	6,574,500	178,500	2.8%
118	PURCHASING	585,400	648,000	62,600	10.7%
119	PRINTING & REPRODUCTION	191,000	196,700	5,700	3.0%
120	PUBLIC INFORMATION	531,500	527,800	(3,700)	-0.7%
121	ERP	712,000	730,400	18,400	2.6%
123	FINANCE	745,000	770,000	25,000	3.4%
125	HUMAN RESOURCES	925,500	922,400	(3,100)	-0.3%
126	MAIL ROOM	599,000	604,200	5,200	0.9%
136	GUARDIAN AD LITEM	116,600	142,000	25,400	21.8%
137	PUBLIC DEFENDER	4,144,500	4,295,400	150,900	3.6%
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>1,388,000</u>	<u>0</u>	<u>0.0%</u>
	FINANCE & ADMINISTRATION	<u>29,708,900</u>	<u>30,431,700</u>	<u>722,800</u>	<u>2.4%</u>
II - ELECTED OFFICIALS					
109	TREASURER	942,100	974,700	32,600	3.5%
112	CONTROLLER	2,631,200	2,623,200	(8,000)	-0.3%
115	RECORDER OF DEEDS	1,815,900	1,803,800	(12,100)	-0.7%
130	REGISTER OF WILLS	1,565,000	1,570,500	5,500	0.4%
131	SHERIFF	6,838,600	6,874,900	36,300	0.5%
132	CORONER	1,150,800	1,383,500	232,700	20.2%
133	PROTHONOTARY	2,212,500	2,273,400	60,900	2.8%
134	CLERK OF COURTS	2,017,600	2,061,500	43,900	2.2%
138	DISTRICT ATTORNEY	11,030,300	11,915,700	885,400	8.0%
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>33,576,500</u>	<u>1,247,800</u>	<u>3.9%</u>
III - COURTS					
135	DOMESTIC RELATIONS	9,752,700	9,836,600	83,900	0.9%
139	LAW LIBRARY	426,000	434,700	8,700	2.0%
140	COURTS	9,573,700	9,510,100	(63,600)	-0.7%
141	GRAND JURY	47,400	53,000	5,600	11.8%
147	COURT STENOGRAPHERS	2,710,800	2,988,700	277,900	10.3%
151	ADULT PROBATION	8,349,100	8,675,500	326,400	3.9%
152	JUVENILE PROB & PAROLE	5,982,200	6,240,400	258,200	4.3%
200	DISTRICT COURTS	9,274,300	8,892,400	(381,900)	-4.1%
325	YOUTH CENTER	8,099,700	8,406,600	306,900	3.8%
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>64,468,400</u>	<u>902,900</u>	<u>1.4%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	2017 Budget	2018 Prelim	2017 Budget to 2018 Prelim	
				\$	%
IV - CORRECTIONS					
145	ADMINISTRATION	3,367,500	3,497,700	130,200	3.9%
158	WCCC	709,200	728,900	19,700	2.8%
159	CORRECTIONAL FACILITY	27,666,600	31,014,700	3,348,100	12.1%
160	MCCC	<u>7,292,400</u>	<u>8,254,300</u>	<u>961,900</u>	<u>13.2%</u>
	CORRECTIONS	<u>39,035,700</u>	<u>43,495,600</u>	<u>4,459,900</u>	<u>11.4%</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	559,700	19,200	3.6%
114	PLANNING & ZONING	3,407,500	3,483,000	75,500	2.2%
173	MILITARY AFFAIRS	<u>385,800</u>	<u>413,300</u>	<u>27,500</u>	<u>7.1%</u>
	COMMUNITY SERVICES	<u>4,333,800</u>	<u>4,456,000</u>	<u>122,200</u>	<u>2.8%</u>
VII - EMERGENCY SERVICES					
122	FIRE MARSHAL	442,900	472,300	29,400	6.6%
166	EMERGENCY HEALTH	642,400	649,900	7,500	1.2%
172	EMERGENCY MGT AGENCY	754,500	767,800	13,300	1.8%
179	PUBLIC SAFETY TRAINING CTR	1,300,000	1,300,000	0	0.0%
186	POLICE TRAINING	398,700	398,000	(700)	-0.2%
187	SECURITY	2,421,000	2,419,000	(2,000)	-0.1%
1200	HAZMAT	325,300	331,100	5,800	1.8%
2200	EMERGENCY COMMUNICATIONS	<u>14,924,400</u>	<u>15,463,600</u>	<u>539,200</u>	<u>3.6%</u>
	EMERGENCY SERVICES	<u>21,209,200</u>	<u>21,801,700</u>	<u>592,500</u>	<u>2.8%</u>
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	10,413,200	10,897,200	484,000	4.6%
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>4,866,300</u>	<u>(31,300)</u>	<u>-0.6%</u>
	GENERAL SERVICES	<u>21,860,800</u>	<u>25,443,500</u>	<u>3,582,700</u>	<u>16.4%</u>
IX - HEALTH SERVICES					
161	HEALTH DEPARTMENT	14,544,200	14,970,200	426,000	2.9%
400	NESHAMINY MANOR	<u>40,581,000</u>	<u>41,764,000</u>	<u>1,183,000</u>	<u>2.9%</u>
	HEALTH SERVICES	<u>55,125,200</u>	<u>56,734,200</u>	<u>1,609,000</u>	<u>2.9%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

		<u>Increases / (Decreases)</u>			
DEPT #	DEPARTMENT NAME	<u>2017 Budget</u>	<u>2018 Prelim</u>	<u>2017 Budget to 2018 Prelim</u>	
				<u>\$</u>	<u>%</u>
X - HOUSING & HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	822,100	810,100	(12,000)	-1.5%
300	CHILDREN & YOUTH	42,325,600	42,870,300	544,700	1.3%
500	AREA AGENCY ON AGING	9,985,200	9,806,500	(178,700)	-1.8%
600	MH/DP	32,670,900	32,739,800	68,900	0.2%
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>86,730,700</u>	<u>422,900</u>	<u>0.5%</u>
XI - OTHER EXPENDITURES					
100	TRANSFER TO OTHER COST CENTE	(7,408,500)	(7,408,500)	0	0.0%
	OTHER EXPENDITURES	<u>(7,408,500)</u>	<u>(7,408,500)</u>	<u>0</u>	<u>0.0%</u>
XII - DEBT SERVICE					
2300	DEBT SERVICE PAYMENTS	45,985,000	43,568,000	(2,417,000)	-5.3%
	DEBT SERVICE	<u>45,985,000</u>	<u>43,568,000</u>	<u>(2,417,000)</u>	<u>-5.3%</u>
	TOTAL OPERATING COSTS	<u>414,728,600</u>	<u>426,147,600</u>	<u>11,419,000</u>	<u>2.8%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	114,000,000	118,628,700	4,628,700	4.1%
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>124,104,700</u>	<u>4,641,500</u>	<u>3.9%</u>
	TOTAL EXPENDITURES	<u>534,191,800</u>	<u>550,252,300</u>	<u>16,060,500</u>	<u>3.0%</u>