

COUNTY OF BUCKS

2019 FINAL BUDGET

December 19, 2018

COMMISSIONERS

Robert G. Loughery, Chairman

Charles H. Martin, Vice Chairman

Diane M. Ellis-Marseglia, LCSW

Brian Hessenthaler, CPA, Chief Operating Officer

Deanna M. Giorno, Chief Clerk

David P. Boscola, Director of Finance & Administration

Russell G. Rice III, Deputy Finance Director

COUNTY OF BUCKS
SUMMARY OPERATING FUNDS

	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>Increases / (Decreases)</u>	
			<u>2018 Budget to 2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>
			<u>\$</u>	<u>%</u>
BEGINNING FUND BALANCE	<u>35,505,800</u> ¹	<u>35,599,800</u>		
TAX MILLAGE	<u>24.450</u>	<u>24.450</u>	<u>0.000</u>	<u>0.0%</u>
REVENUES				
FINANCE & ADMINISTRATION	2,954,500	2,842,100	(112,400)	-3.8%
ELECTED OFFICIALS	18,381,100	17,946,900	(434,200)	-2.4%
COURTS	26,483,100	27,742,600	1,259,500	4.8%
CORRECTIONS	1,388,000	1,240,000	(148,000)	-10.7%
AUTHORITIES & MISCELLANEOUS	2,801,200	3,125,500	324,300	11.6%
COMMUNITY SERVICES	1,974,600	1,715,300	(259,300)	-13.1%
EMERGENCY SERVICES	17,555,900	15,943,400	(1,612,500)	-9.2%
GENERAL SERVICES	12,556,700	15,123,100	2,566,400	20.4%
HEALTH SERVICES	50,167,700	49,236,900	(930,800)	-1.9%
HUMAN SERVICES	77,702,400	79,713,200	2,010,800	2.6%
TAXES & OTHER REVENUES	169,404,800	169,783,700	378,900	0.2%
DEBT SERVICES TAXES & OTHER	<u>42,668,000</u>	<u>46,882,000</u>	<u>4,214,000</u>	<u>9.9%</u>
TOTAL REVENUES	<u>424,038,000</u>	<u>431,294,700</u>	<u>7,256,700</u>	<u>1.7%</u>
EXPENDITURES				
FINANCE & ADMINISTRATION	30,124,000	29,998,500	(125,500)	-0.4%
ELECTED OFFICIALS	33,217,800	33,175,100	(42,700)	-0.1%
COURTS	64,389,600	65,694,600	1,305,000	2.0%
CORRECTIONS	42,756,600	41,476,100	(1,280,500)	-3.0%
AUTHORITIES & MISCELLANEOUS	22,849,800	23,055,100	205,300	0.9%
COMMUNITY SERVICES	4,441,400	4,470,300	28,900	0.7%
EMERGENCY SERVICES	21,623,900	21,358,100	(265,800)	-1.2%
GENERAL SERVICES	25,300,700	28,147,700	2,847,000	11.3%
HEALTH SERVICES	56,729,700	55,792,700	(937,000)	-1.7%
HUMAN SERVICES	87,420,200	89,260,000	1,839,800	2.1%
TO OTHER COST CENTERS	(7,577,700)	(6,671,100)	906,600	-12.0%
DEBT SERVICE	<u>42,668,000</u>	<u>46,882,000</u>	<u>4,214,000</u>	<u>9.9%</u>
TOTAL EXPENDITURES	<u>423,944,000</u>	<u>432,639,100</u>	<u>8,695,100</u>	<u>2.1%</u>
FUND BALANCE INCREASE (DECREASE)	<u>94,000</u>	<u>(1,344,400)</u>		
ENDING FUND BALANCE	35,599,800	34,255,400		
REAL ESTATE TAXES				
GENERAL FUND REAL ESTATE TAXES	159,487,500	158,025,500	(1,462,000)	-0.9%
DEBT SERVICE REAL ESTATE TAXES	<u>40,162,500</u>	<u>44,374,500</u>	<u>4,212,000</u>	<u>10.5%</u>
TOTAL REAL ESTATE TAXES	<u>199,650,000</u>	<u>202,400,000</u>	<u>2,750,000</u>	<u>1.4%</u>

¹ ADJUSTED PER 2017 COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	Increases / (Decreases)			
		<u>2018 Budget</u>	<u>2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>
				\$	%
I - FINANCE & ADMINISTRATION					
105	VOTER REG/BRD OF ELECTIONS	14,200	14,200	0	0.0%
107	BOARD OF ASSESSMENT	502,500	470,000	(32,500)	-6.5%
111	TAX CLAIM BUREAU	2,425,300	2,344,000	(81,300)	-3.4%
118	PURCHASING	12,000	13,400	1,400	11.7%
119	PRINTING & REPRODUCTION	500	500	0	0.0%
	FINANCE & ADMINISTRATION	<u>2,954,500</u>	<u>2,842,100</u>	<u>(112,400)</u>	<u>-3.8%</u>
II - ELECTED OFFICIALS					
109	TREASURER	321,200	395,200	74,000	23.0%
112	CONTROLLER	50,000	35,000	(15,000)	-30.0%
115	RECORDER OF DEEDS	4,484,100	3,986,900	(497,200)	-11.1%
130	REGISTER OF WILLS	2,818,000	2,800,000	(18,000)	-0.6%
131	SHERIFF	2,348,000	2,337,600	(10,400)	-0.4%
132	CORONER	196,500	194,500	(2,000)	-1.0%
133	PROTHONOTARY	2,741,700	2,704,000	(37,700)	-1.4%
134	CLERK OF COURTS	2,626,000	2,658,000	32,000	1.2%
138	DISTRICT ATTORNEY	1,688,300	1,818,700	130,400	7.7%
143	CONSTABLES	1,107,300	1,017,000	(90,300)	-8.2%
	ELECTED OFFICIALS	<u>18,381,100</u>	<u>17,946,900</u>	<u>(434,200)</u>	<u>-2.4%</u>
III - COURTS					
135	DOMESTIC RELATIONS	6,574,700	5,956,000	(618,700)	-9.4%
139	LAW LIBRARY	315,800	315,800	0	0.0%
140	COURTS	1,746,100	1,881,800	135,700	7.8%
141	GRAND JURY	22,000	22,000	0	0.0%
147	COURT STENOGRAPHERS	200,000	200,000	0	0.0%
151	ADULT PROBATION	2,392,700	2,423,600	30,900	1.3%
152	JUVENILE PROB & PAROLE	793,500	815,500	22,000	2.8%
200	DISTRICT COURTS	2,353,400	2,400,400	47,000	2.0%
325	YOUTH CENTER	205,000	322,000	117,000	57.1%
330	JUVENILE PLACEMENT	11,879,900	13,405,500	1,525,600	12.8%
	COURTS	<u>26,483,100</u>	<u>27,742,600</u>	<u>1,259,500</u>	<u>4.8%</u>
IV - CORRECTIONS					
159	CORRECTIONAL FACILITY	1,388,000	1,240,000	(148,000)	-10.7%
	CORRECTIONS	<u>1,388,000</u>	<u>1,240,000</u>	<u>(148,000)</u>	<u>-10.7%</u>
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	86,000	86,000	0	0.0%
1027	HAZARDOUS WASTE	224,000	220,500	(3,500)	-1.6%
1028	BC TRANSPORT PASS THRU	2,491,200	2,819,000	327,800	13.2%
	AUTHORITIES & MISCELLANEOUS	<u>2,801,200</u>	<u>3,125,500</u>	<u>324,300</u>	<u>11.6%</u>
VI - COMMUNITY SERVICES					
108	CONSUMER PROTECTION	375,000	375,000	0	0.0%
114	PLANNING & ZONING	1,574,600	1,262,700	(311,900)	-19.8%
173	MILITARY AFFAIRS	25,000	19,800	(5,200)	-20.8%
193	COMMUNITY DEV ADMIN	0	57,800	57,800	0.0%
	COMMUNITY SERVICES	<u>1,974,600</u>	<u>1,715,300</u>	<u>(259,300)</u>	<u>-13.1%</u>

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	Increases / (Decreases)			
		<u>2018 Budget</u>	<u>2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>
				\$	%
VII - EMERGENCY SERVICES					
122	FIRE MARSHAL	27,000	27,000	0	0.0%
166	EMERGENCY HEALTH	357,100	363,800	6,700	1.9%
172	EMERGENCY MGT AGENCY	360,000	358,800	(1,200)	-0.3%
179	PUBLIC SAFETY TRAINING CTR	840,000	625,000	(215,000)	-25.6%
186	POLICE TRAINING	189,900	250,000	60,100	31.6%
187	SECURITY	200,500	200,500	0	0.0%
1200	HAZMAT	271,400	267,300	(4,100)	-1.5%
2200	EMERGENCY COMMUNICATIONS	<u>15,310,000</u>	<u>13,851,000</u>	<u>(1,459,000)</u>	<u>-9.5%</u>
	EMERGENCY SERVICES	<u>17,555,900</u>	<u>15,943,400</u>	<u>(1,612,500)</u>	<u>-9.2%</u>
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	944,300	894,500	(49,800)	-5.3%
1101	LIQUID FUELS	2,680,000	4,480,000	1,800,000	67.2%
2100	BRIDGE RECONSTRUCTION	7,000,000	8,150,000	1,150,000	16.4%
800	PARKS & RECREATION	<u>1,932,400</u>	<u>1,598,600</u>	<u>(333,800)</u>	<u>-17.3%</u>
	GENERAL SERVICES	<u>12,556,700</u>	<u>15,123,100</u>	<u>2,566,400</u>	<u>20.4%</u>
IX - HEALTH SERVICES					
161	HEALTH DEPARTMENT	8,834,500	7,993,300	(841,200)	-9.5%
400	NESHAMINY MANOR	<u>41,333,200</u>	<u>41,243,600</u>	<u>(89,600)</u>	<u>-0.2%</u>
	HEALTH SERVICES	<u>50,167,700</u>	<u>49,236,900</u>	<u>(930,800)</u>	<u>-1.9%</u>
X - HOUSING & HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	551,400	682,400	131,000	23.8%
300	CHILDREN & YOUTH	36,449,500	36,803,400	353,900	1.0%
500	AREA AGENCY ON AGING	8,226,300	8,376,900	150,600	1.8%
600	MH/DP	32,121,200	33,496,500	1,375,300	4.3%
1031	DRUG & ALCOHOL	<u>354,000</u>	<u>354,000</u>	<u>0</u>	<u>0.0%</u>
	HUMAN SERVICES	<u>77,702,400</u>	<u>79,713,200</u>	<u>2,010,800</u>	<u>2.6%</u>
XI - TAXES & OTHER REVENUES					
100	REAL ESTATE TAXES	159,487,500	158,025,500	(1,462,000)	-0.9%
100	PUBLIC UTILITY TAX	250,000	250,000	0	0.0%
100	INTEREST INCOME	650,000	1,150,000	500,000	76.9%
100	WASTE MANAGEMENT	2,550,000	2,890,000	340,000	13.3%
100	MISCELLANEOUS	<u>6,467,300</u>	<u>7,468,200</u>	<u>1,000,900</u>	<u>15.5%</u>
	TAXES & OTHER REVENUES	<u>169,404,800</u>	<u>169,783,700</u>	<u>378,900</u>	<u>0.2%</u>
XII - DEBT SERVICE					
2300	DEBT SERVICE TAXES	40,162,500	44,374,500	4,212,000	10.5%
2300	DEBT SERVICE REVENUE	<u>2,505,500</u>	<u>2,507,500</u>	<u>2,000</u>	<u>0.1%</u>
	DEBT SERVICE	<u>42,668,000</u>	<u>46,882,000</u>	<u>4,214,000</u>	<u>9.9%</u>
	TOTAL OPERATING REVENUES	<u>424,038,000</u>	<u>431,294,700</u>	<u>7,256,700</u>	<u>1.7%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	119,868,300	135,141,900	15,273,600	12.7%
900	HOME PROGRAM	2,402,000	3,440,000	1,038,000	43.2%
1400	COMMUNITY DEVELOPMENT	<u>3,074,000</u>	<u>2,869,800</u>	<u>(204,200)</u>	<u>-6.6%</u>
		<u>125,344,300</u>	<u>141,451,700</u>	<u>16,107,400</u>	<u>12.9%</u>
	TOTAL REVENUES	<u>549,382,300</u>	<u>572,746,400</u>	<u>23,364,100</u>	<u>4.3%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES

Increases / (Decreases)

DEPT #	DEPARTMENT NAME	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>	
				\$	%
I - FINANCE & ADMINISTRATION					
101	COMMISSIONERS	1,098,000	1,080,600	(17,400)	-1.6%
102	SOLICITOR	1,156,400	1,122,400	(34,000)	-2.9%
105	VOTER REG/BRD OF ELECTIONS	1,527,400	1,524,100	(3,300)	-0.2%
107	BOARD OF ASSESSMENT	2,247,400	2,199,800	(47,600)	-2.1%
110	TAX COLLECTORS	1,330,000	1,358,000	28,000	2.1%
111	TAX CLAIM BUREAU	636,800	672,300	35,500	5.6%
113	VOTING MACHINES	489,300	494,100	4,800	1.0%
117	INFORMATION TECHNOLOGY	6,423,400	6,284,700	(138,700)	-2.2%
118	PURCHASING	639,600	622,000	(17,600)	-2.8%
119	PRINTING & REPRODUCTION	194,300	190,600	(3,700)	-1.9%
120	PUBLIC INFORMATION	523,000	514,400	(8,600)	-1.6%
121	ERP	729,400	731,500	2,100	0.3%
123	FINANCE	726,000	710,500	(15,500)	-2.1%
125	HUMAN RESOURCES	911,600	907,600	(4,000)	-0.4%
126	MAIL ROOM	601,800	595,300	(6,500)	-1.1%
136	GUARDIAN AD LITEM	133,600	154,100	20,500	15.3%
137	PUBLIC DEFENDER	4,251,000	4,147,500	(103,500)	-2.4%
191	INSURANCE	1,575,000	1,675,000	100,000	6.3%
192	SELF INSURANCE	3,500,000	3,500,000	0	0.0%
100	ADMINISTRATIVE	<u>1,430,000</u>	<u>1,514,000</u>	<u>84,000</u>	<u>5.9%</u>
FINANCE & ADMINISTRATION		<u>30,124,000</u>	<u>29,998,500</u>	<u>(125,500)</u>	<u>-0.4%</u>
II - ELECTED OFFICIALS					
109	TREASURER	961,500	883,300	(78,200)	-8.1%
112	CONTROLLER	2,594,400	2,399,700	(194,700)	-7.5%
115	RECORDER OF DEEDS	1,781,300	1,619,900	(161,400)	-9.1%
130	REGISTER OF WILLS	1,551,000	1,378,800	(172,200)	-11.1%
131	SHERIFF	6,790,300	7,031,300	241,000	3.5%
132	CORONER	1,375,100	1,493,800	118,700	8.6%
133	PROTHONOTARY	2,242,200	2,354,500	112,300	5.0%
134	CLERK OF COURTS	2,034,500	2,049,400	14,900	0.7%
138	DISTRICT ATTORNEY	11,792,200	12,039,400	247,200	2.1%
143	CONSTABLES	<u>2,095,300</u>	<u>1,925,000</u>	<u>(170,300)</u>	<u>-8.1%</u>
ELECTED OFFICIALS		<u>33,217,800</u>	<u>33,175,100</u>	<u>(42,700)</u>	<u>-0.1%</u>
III - COURTS					
135	DOMESTIC RELATIONS	9,963,500	9,113,000	(850,500)	-8.5%
139	LAW LIBRARY	434,800	443,800	9,000	2.1%
140	COURTS	9,566,400	9,890,900	324,500	3.4%
141	GRAND JURY	53,000	53,000	0	0.0%
147	COURT STENOGRAPHERS	2,963,500	3,039,100	75,600	2.6%
151	ADULT PROBATION	8,624,200	8,607,400	(16,800)	-0.2%
152	JUVENILE PROB & PAROLE	6,175,500	6,127,100	(48,400)	-0.8%
200	DISTRICT COURTS	8,855,100	8,568,800	(286,300)	-3.2%
325	YOUTH CENTER	8,323,200	8,294,800	(28,400)	-0.3%
330	JUVENILE PLACEMENT	<u>9,430,400</u>	<u>11,556,700</u>	<u>2,126,300</u>	<u>22.5%</u>
COURTS		<u>64,389,600</u>	<u>65,694,600</u>	<u>1,305,000</u>	<u>2.0%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES		<u>Increases / (Decreases)</u>			
DEPT #	DEPARTMENT NAME	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>	
				\$	%
IV - CORRECTIONS					
159	CORRECTIONAL FACILITY	<u>42,756,600</u>	<u>41,476,100</u>	<u>(1,280,500)</u>	<u>-3.0%</u>
	CORRECTIONS	<u>42,756,600</u>	<u>41,476,100</u>	<u>(1,280,500)</u>	<u>-3.0%</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)	4,259,000	4,140,000	(119,000)	-2.8%
1027	HAZARDOUS WASTE	224,000	220,500	(3,500)	-1.6%
1028	BC TRANSPORT PASS THRU	<u>2,491,200</u>	<u>2,819,000</u>	<u>327,800</u>	<u>13.2%</u>
	AUTHORITIES & MISCELLANEOUS	<u>22,849,800</u>	<u>23,055,100</u>	<u>205,300</u>	<u>0.9%</u>
VI - COMMUNITY SERVICES					
108	CONSUMER PROTECTION	552,500	545,500	(7,000)	-1.3%
114	PLANNING & ZONING	3,454,200	3,440,300	(13,900)	-0.4%
173	MILITARY AFFAIRS	434,700	426,700	(8,000)	-1.8%
193	COMMUNITY DEV ADMIN	<u>0</u>	<u>57,800</u>	<u>57,800</u>	<u>0.0%</u>
	COMMUNITY SERVICES	<u>4,441,400</u>	<u>4,470,300</u>	<u>28,900</u>	<u>0.7%</u>
VII - EMERGENCY SERVICES					
122	FIRE MARSHAL	468,700	428,900	(39,800)	-8.5%
166	EMERGENCY HEALTH	643,900	645,500	1,600	0.2%
172	EMERGENCY MGT AGENCY	761,800	719,300	(42,500)	-5.6%
179	PUBLIC SAFETY TRAINING CTR	1,300,000	1,225,000	(75,000)	-5.8%
186	POLICE TRAINING	395,600	461,300	65,700	16.6%
187	SECURITY	2,415,200	2,376,600	(38,600)	-1.6%
1200	HAZMAT	328,700	330,100	1,400	0.4%
2200	EMERGENCY COMMUNICATIONS	<u>15,310,000</u>	<u>15,171,400</u>	<u>(138,600)</u>	<u>-0.9%</u>
	EMERGENCY SERVICES	<u>21,623,900</u>	<u>21,358,100</u>	<u>(265,800)</u>	<u>-1.2%</u>
VIII - GENERAL SERVICES					
124	GENERAL SERVICES	10,796,400	10,857,100	60,700	0.6%
1101	LIQUID FUELS	2,680,000	4,480,000	1,800,000	67.2%
2100	BRIDGE RECONSTRUCTION	7,000,000	8,150,000	1,150,000	16.4%
800	PARKS & RECREATION	<u>4,824,300</u>	<u>4,660,600</u>	<u>(163,700)</u>	<u>-3.4%</u>
	GENERAL SERVICES	<u>25,300,700</u>	<u>28,147,700</u>	<u>2,847,000</u>	<u>11.3%</u>
IX - HEALTH SERVICES					
161	HEALTH DEPARTMENT	14,935,500	14,549,100	(386,400)	-2.6%
400	NESHAMINY MANOR	<u>41,794,200</u>	<u>41,243,600</u>	<u>(550,600)</u>	<u>-1.3%</u>
	HEALTH SERVICES	<u>56,729,700</u>	<u>55,792,700</u>	<u>(937,000)</u>	<u>-1.7%</u>

COUNTY OF BUCKS - DEPARTMENTAL EXPENDITURES				<u>Increases / (Decreases)</u>	
DEPT #	DEPARTMENT NAME	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>2018 Budget to 2019 Budget</u>	
				\$	%
X - HOUSING & HUMAN SERVICES					
174	HUMAN SERVICES ADMIN	804,100	930,600	126,500	15.7%
300	CHILDREN & YOUTH	42,633,000	43,031,800	398,800	0.9%
500	AREA AGENCY ON AGING	9,718,000	9,622,200	(95,800)	-1.0%
600	MH/DP	33,761,100	35,171,400	1,410,300	4.2%
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>87,420,200</u>	<u>89,260,000</u>	<u>1,839,800</u>	<u>2.1%</u>
XI - OTHER EXPENDITURES					
100	TRANSFER TO OTHER COST CENTE	<u>(7,577,700)</u>	<u>(6,671,100)</u>	<u>906,600</u>	<u>-12.0%</u>
	OTHER EXPENDITURES	<u>(7,577,700)</u>	<u>(6,671,100)</u>	<u>906,600</u>	<u>-12.0%</u>
XII - DEBT SERVICE					
2300	DEBT SERVICE PAYMENTS	<u>42,668,000</u>	<u>46,882,000</u>	<u>4,214,000</u>	<u>9.9%</u>
	DEBT SERVICE	<u>42,668,000</u>	<u>46,882,000</u>	<u>4,214,000</u>	<u>9.9%</u>
	TOTAL OPERATING COSTS	<u>423,944,000</u>	<u>432,639,100</u>	<u>8,695,100</u>	<u>2.1%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
700	BEHAVIORIAL HEALTH	119,868,300	135,141,900	15,273,600	12.7%
900	HOME PROGRAM	2,402,000	3,440,000	1,038,000	43.2%
1400	COMMUNITY DEVELOPMENT	3,074,000	2,869,800	(204,200)	-6.6%
		<u>125,344,300</u>	<u>141,451,700</u>	<u>16,107,400</u>	<u>12.9%</u>
	TOTAL EXPENDITURES	<u>549,288,300</u>	<u>574,090,800</u>	<u>24,802,500</u>	<u>4.5%</u>