CENTRE COUNTY
PENNSYLVANIA

# 2014 Budget

*Presented by Denise L. Elbell*

# Projects

- 911 Upgrade
  - Moving into the final phase
- Design stage for Temple Court
  - Met with Judges, Elected Officials, & Department Heads
  - Courthouse space issues
- Space Issues- Willowbank
  - Work has begun on relocation of IT Department
  - Relocation of other departments
- Centre Crest Transition

CENTRE COUNTY
PENNSYLVANIA

# 2013 Projections

Revenues $76,368,022

Expenditures $79,625,218

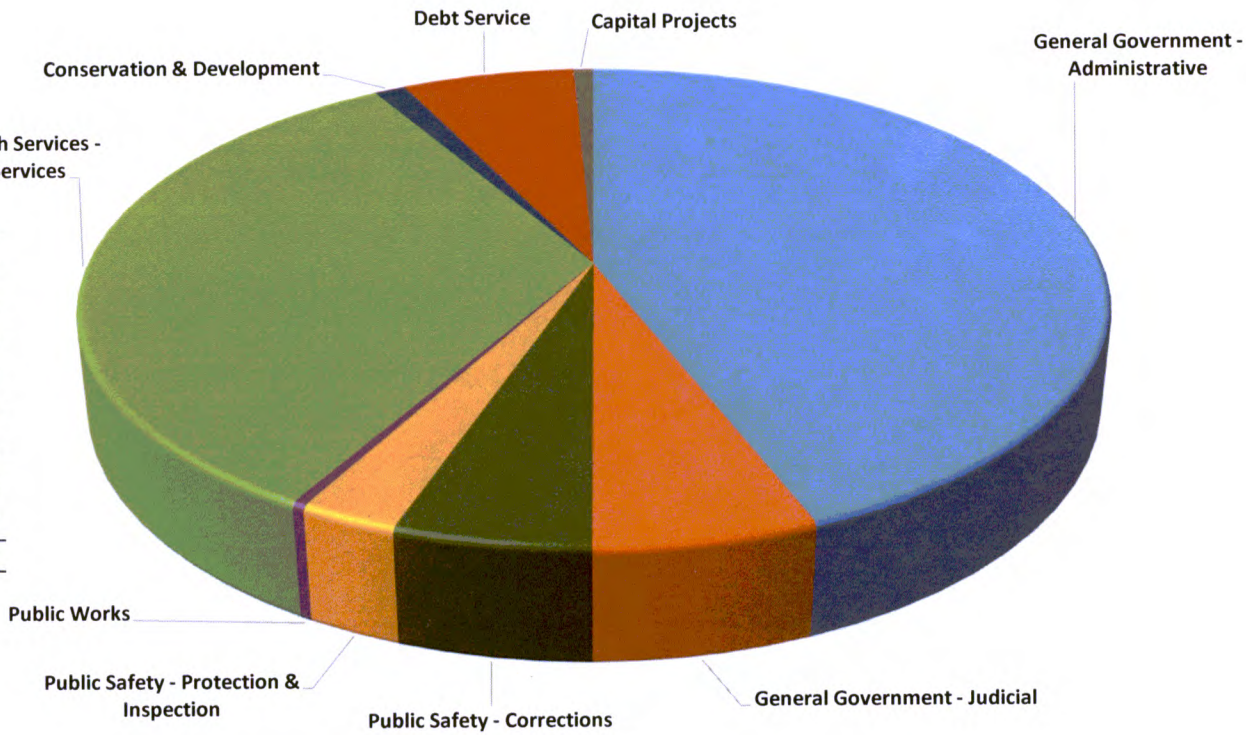
**PROJECTED GENERAL FUND UNASSIGNED FUND BALANCE 12/31/13**

$3,340,521

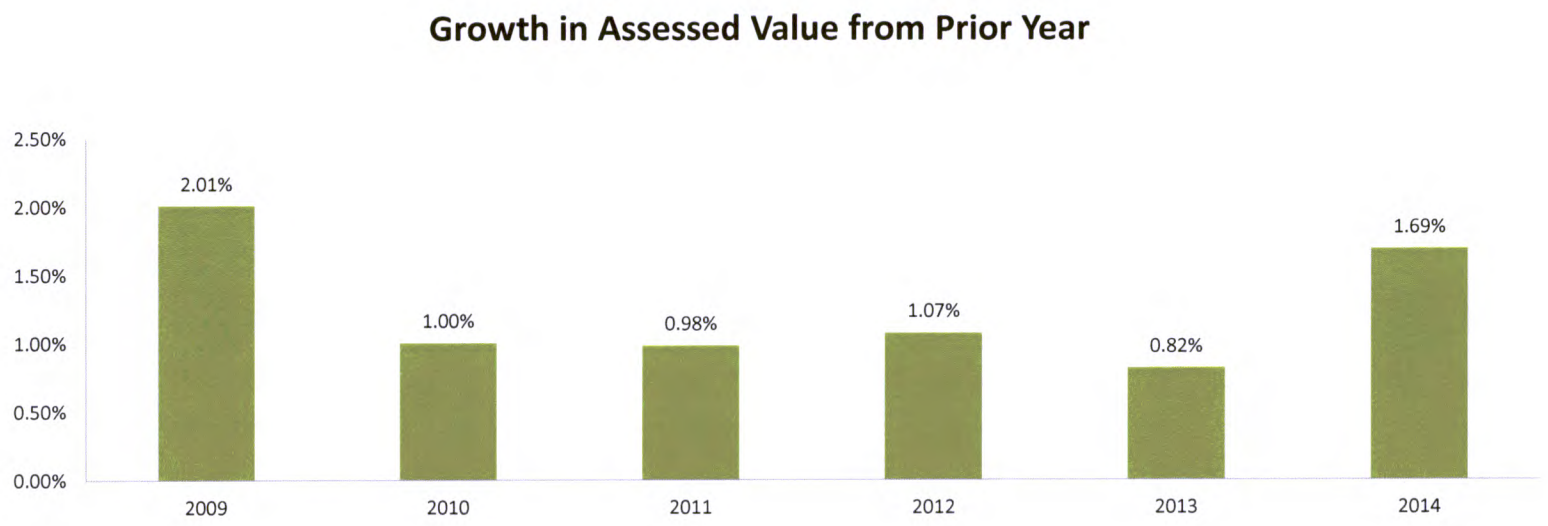
CENTRE COUNTY
PENNSYLVANIA

# Revenues by Function

| | |
|---|---|
| General Government - Administrative | $30,128,864 |
| General Government - Judicial | $4,058,587 |
| Public Safety - Corrections | $3,611,165 |
| Public Safety - Protection & Inspection | $1,805,724 |
| Public Works | $243,000 |
| Social/Health Services - Human Services | $22,769,119 |
| Conservation & Development | $792,763 |
| Debt Service | 4,414,226 |
| Capital Projects | $500,000 |
| | $68,323,448 |

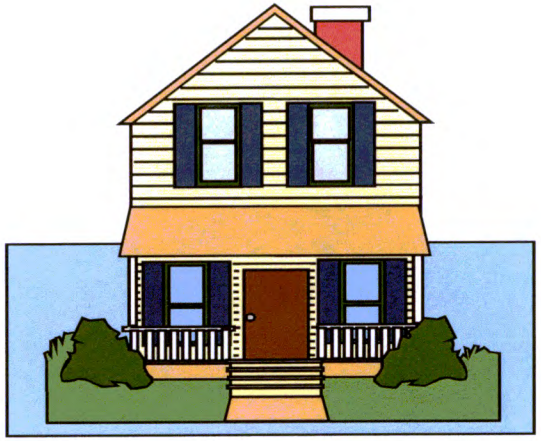


# Assessed Value

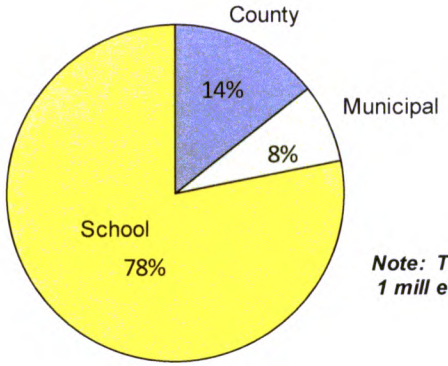



CENTRE COUNTY
PENNSYLVANIA

# 2014



| | | Amount Paid | Total Percentage |
|---|---|---|---|
| ***Average*** Market Value of Home | $ 115,042 | | |
| Assessment Ratio | 50% | | |
| ***Average*** Assessed Value of Home | $ 57,521 | | |
| Current County Millage (General 6.65 Debt 1.19) | 7.84 | | |
| **Tax Paid to County** | | $ 450.96 | 14.40% |
| Current ***Average*** Municipal Millage | 4.09 | | |
| **Tax Paid to Municipalities** | | $ 235.26 | 7.52% |
| Current ***Average*** School District Millage | 42.49 | | |
| **Tax Paid to School District** | | $ 2,444.07 | 78.08% |
| **Total Tax Paid by Homeowner** | | **$ 3,130.29** | **100%** |

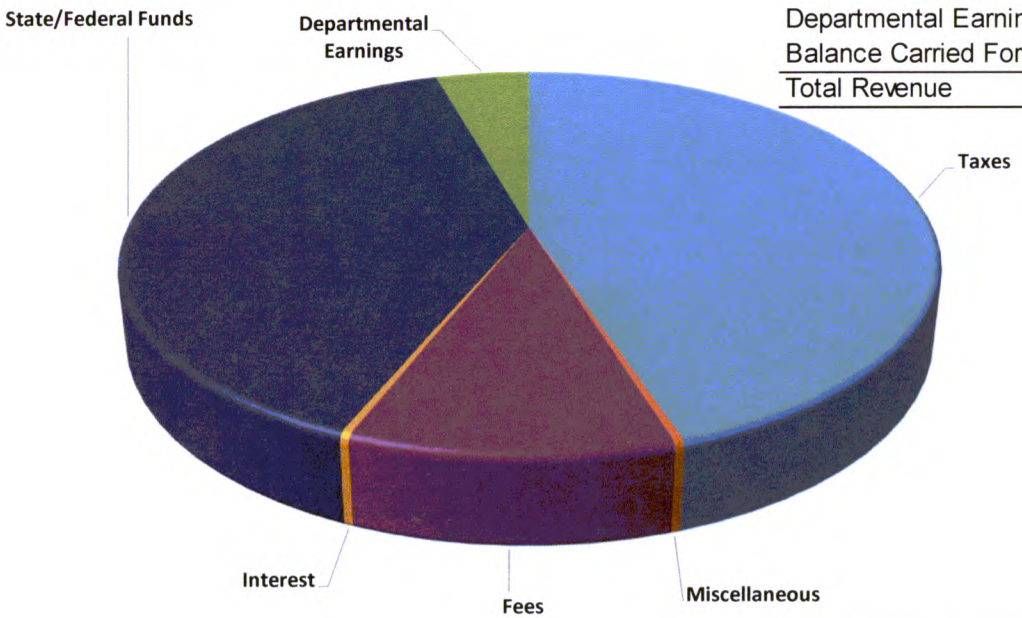



***Note: The average home is based on 35,650 residential properties.***
***1 mill equals $1,000 of assessed value.***

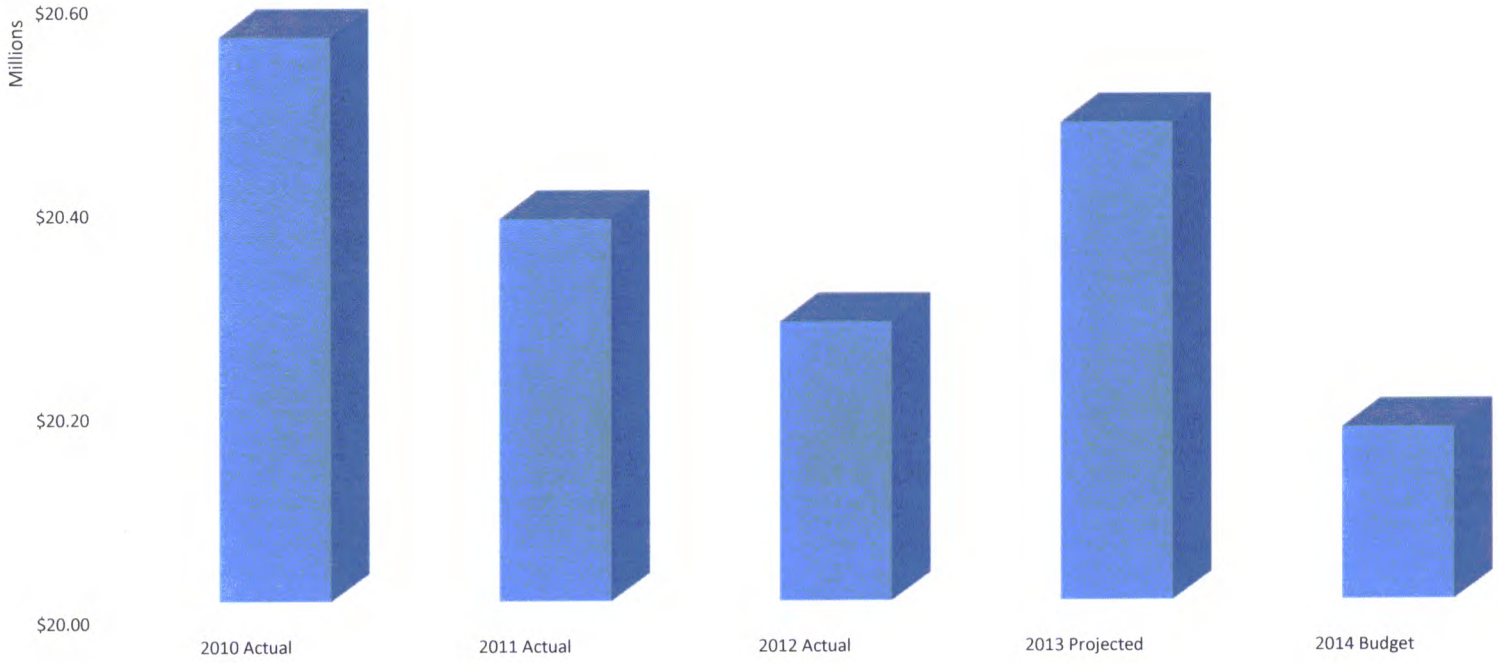
CENTRE COUNTY
PENNSYLVANIA

# Revenues by Source

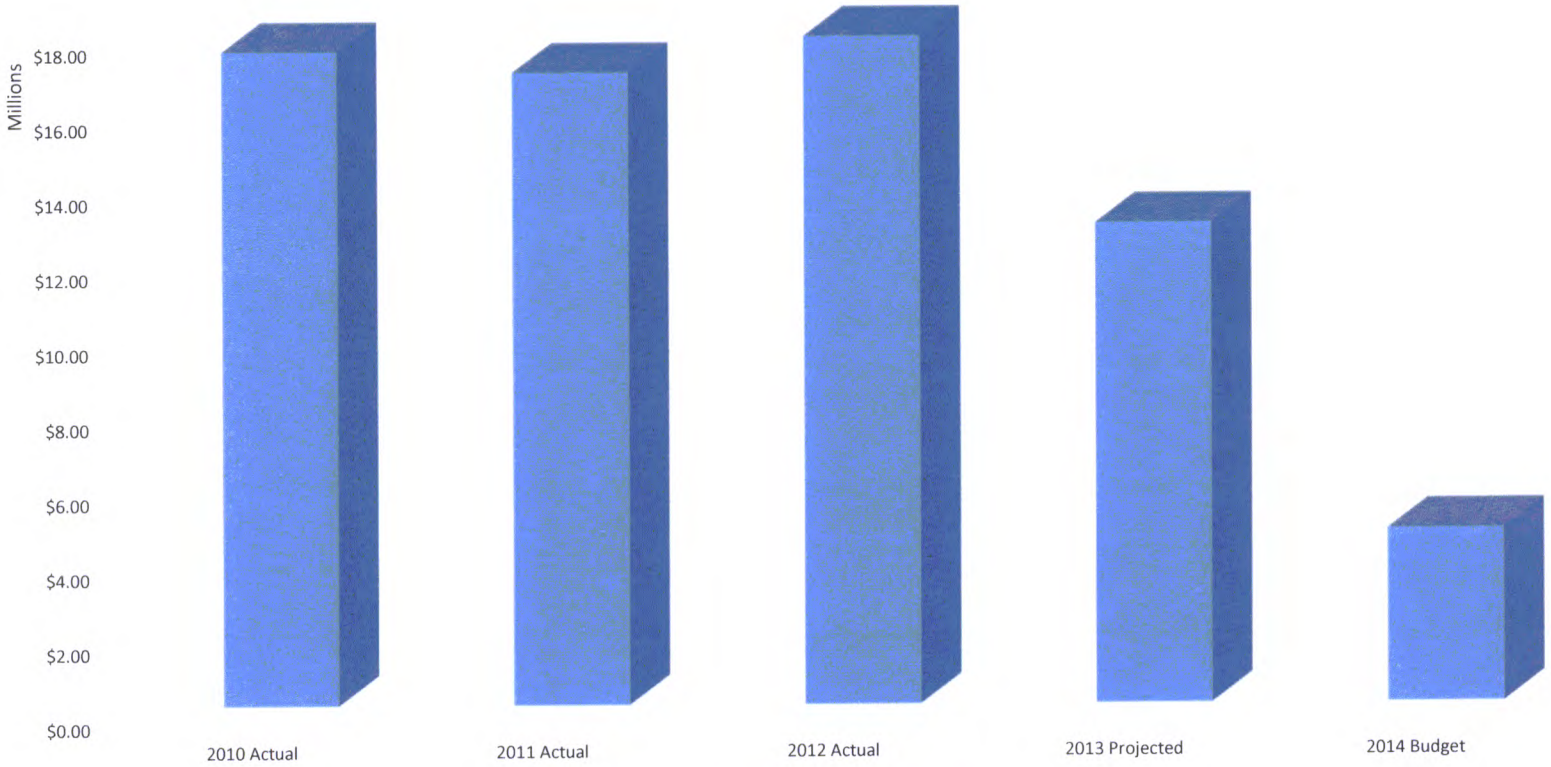
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budget |
|---|---|---|---|---|---|
| Taxes | 26,966,613 | 26,827,332 | 27,067,131 | 27,194,660 | 27,984,306 |
| Miscellaneous | 5,755,845 | 10,253,177 | 31,491,153 | 163,824 | 193,369 |
| Fees | 12,896,735 | 11,752,427 | 12,732,668 | 10,421,547 | 6,776,762 |
| Interest | 335,179 | 310,655 | 285,494 | 258,286 | 195,156 |
| State/Federal Funds | 37,554,327 | 36,976,995 | 37,819,212 | 32,976,223 | 24,499,084 |
| Departmental Earnings | 3,142,498 | 3,252,431 | 6,263,802 | 2,864,309 | 2,733,885 |
| Balance Carried Forward | 14,214 | 312,095 | 300,319 | 15,978,724 | 1,480,871 |
| Total Revenue | 86,665,409 | 89,685,112 | 115,959,780 | 89,857,573 | 63,863,433 |



# State Revenue

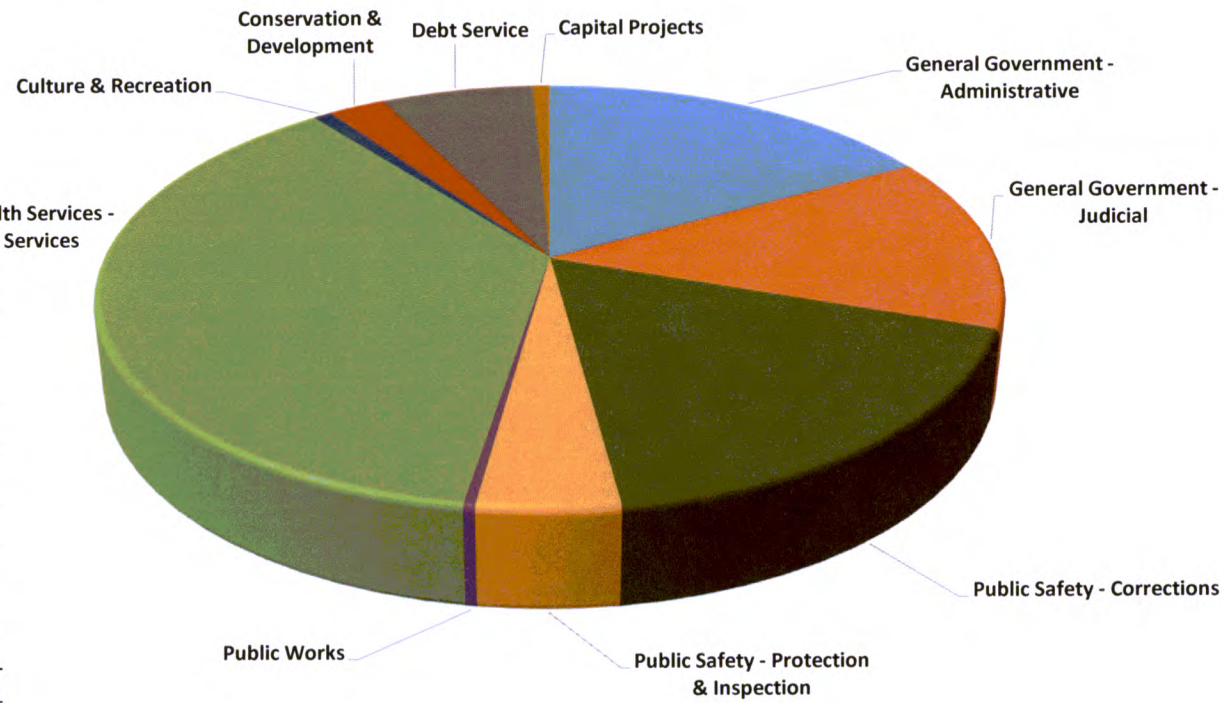


# Federal Revenue



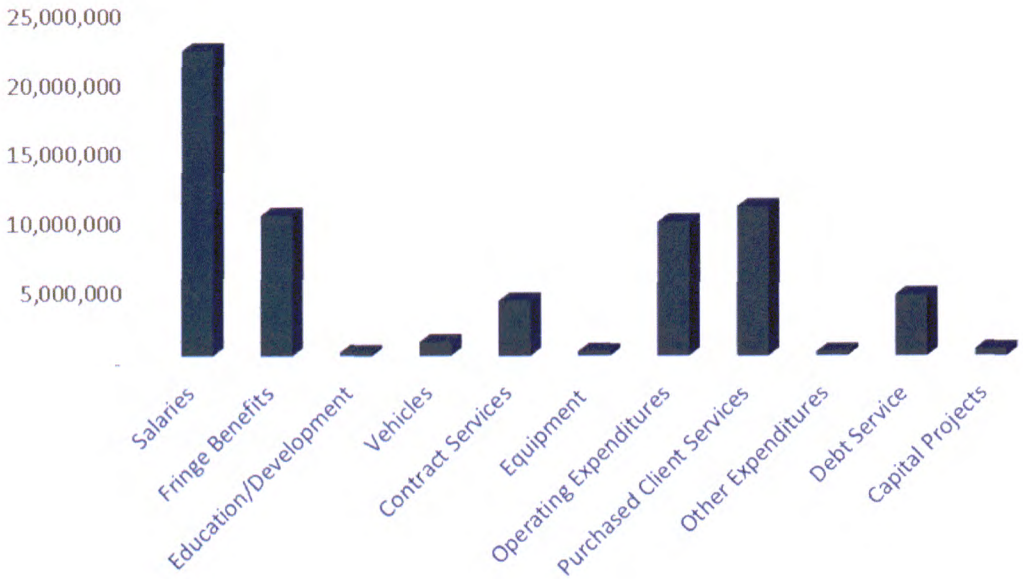
# 2014 Expenditures by Function

| | |
|---|---|
| General Government - Administrative | $11,659,359 |
| General Government - Judicial | $9,136,429 |
| Public Safety - Corrections | $11,930,509 |
| Public Safety - Protection & Inspection | $2,929,483 |
| Public Works | $243,000 |
| Social/Health Services - Human Services | $25,318,719 |
| Culture & Recreation | $545,536 |
| Conservation & Development | $1,646,188 |
| Debt Service | 4,414,226 |
| Capital Projects | $500,000 |
| | $68,323,448 |



# Expenditures by Category

| | | |
|---|---|---|
| Salaries | 21,922,116 | 34.66% |
| Fringe Benefits | 10,110,124 | 15.99% |
| Education/Development | 264,210 | 0.42% |
| Vehicles | 1,009,324 | 1.60% |
| Contract Services | 4,001,807 | 6.33% |
| Equipment | 329,965 | 0.52% |
| Operating Expenditures | 9,650,040 | 15.26% |
| Purchased Client Services | 10,732,707 | 16.97% |
| Other Expenditures | 311,150 | 0.49% |
| Debt Service | 4,410,826 | 6.97% |
| Capital Projects | 500,000 | 0.79% |
| Total | 63,242,269 | 100.00% |



# Total Revenue & Expenditures

| | Budgeted Revenues 2014 | Budgeted Expenditures 2014 | Projected 12/31/2014 Net Use |
|---|---|---|---|
| General Fund | 36,242,481 | 32,802,888 | 3,439,593 |
| Domestic Relations | 814,792 | 1,209,023 | (394,231) |
| Adult Services | 541,706 | 722,670 | (180,964) |
| Children & Youth | 8,548,707 | 9,914,716 | (1,366,009) |
| Aging | 2,244,185 | 2,736,679 | (492,494) |
| MH/ID | 7,415,885 | 7,755,885 | (340,000) |
| Drug Alcohol | 1,252,284 | 1,283,850 | (31,566) |
| Liquid Fuels | 193,000 | 193,000 | 0 |
| Ag Easement | 20,000 | 100,000 | (80,000) |
| Debt Service | 4,414,226 | 4,414,226 | 0 |
| Capital Projects | 500,000 | 500,000 | 0 |
| 911 | 1,612,636 | 2,453,832 | (841,196) |
| MIS | 1,449,192 | 1,449,192 | 0 |
| Transportation | 2,766,352 | 2,766,352 | 0 |
| Hazmat | 21,135 | 21,135 | 0 |
| | $68,036,581 | $ 68,323,448 | $ (286,867) |

**12/31/2014**
**Projected Unassigned General Fund**
**$3,053,654**

| | 2013 Budget | | | 2014 Budget | | | Difference | | |
|---|---|---|---|---|---|---|---|---|---|
| | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use |
| **General Government - Administrative** | | | | | | | | | |
| 111 Commissioners | $254,441 | $1,085,712 | ($831,271) | $161,859 | $1,093,095 | ($931,236) | $92,582 | ($7,383) | $99,965 |
| 112 Risk Management | 74,929 | 114,078 | (39,149) | 52,428 | 113,392 | (60,964) | 22,501 | 686 | 21,815 |
| 114 Human Resources | 186,603 | 426,454 | (239,851) | 126,325 | 370,300 | (243,975) | 60,278 | 56,154 | 4,124 |
| 121 Tax Assessment | 80,778 | 648,731 | (567,953) | 83,050 | 653,972 | (570,922) | (2,272) | (5,241) | 2,969 |
| 122 Tax Collection | 700 | 159,589 | (158,889) | 1,500 | 175,271 | (173,771) | (800) | (15,682) | 14,882 |
| 123 Tax Claim | 590,000 | 195,492 | 394,508 | 600,000 | 206,178 | 393,822 | (10,000) | (10,686) | 686 |
| 124 Treasurer | 141,074 | 216,304 | (75,230) | 117,539 | 222,844 | (105,305) | 23,535 | (6,540) | 30,075 |
| 125 Controller | 241,792 | 462,270 | (220,478) | 157,218 | 477,411 | (320,193) | 84,574 | (15,141) | 99,715 |
| 131 Elections | 35,578 | 543,900 | (508,322) | 37,950 | 511,473 | (473,523) | (2,372) | 32,427 | (34,799) |
| 132 Public Defender | 222,899 | 968,037 | (745,138) | 226,413 | 1,044,993 | (818,580) | (3,514) | (76,956) | 73,442 |
| 133 Recorder of Deeds | 869,300 | 638,723 | 230,577 | 896,300 | 630,379 | 265,921 | (27,000) | 8,344 | (35,344) |
| 142 MIS | 1,605,956 | 1,605,956 | 0 | 1,449,192 | 1,449,192 | 0 | 156,764 | 156,764 | 0 |
| 143 Records Management | 23,416 | 185,665 | (162,249) | 29,702 | 118,600 | (88,898) | (6,286) | 67,065 | (73,351) |
| 151 Planning | 262,674 | 861,084 | (598,410) | 264,393 | 869,885 | (605,492) | (1,719) | (8,801) | 7,082 |
| 155 GIS | 28,000 | 187,367 | (159,367) | 20,389 | 159,241 | (138,852) | 7,611 | 28,126 | (20,515) |
| 161 Maintenance | 778,879 | 1,348,938 | (570,059) | 326,573 | 980,187 | (653,614) | 452,306 | 368,751 | 83,555 |
| 191 Miscellaneous | 172,740 | 374,977 | (202,237) | 179,472 | 422,350 | (242,878) | (6,732) | (47,373) | 40,641 |
| 197 Inventory | 0 | 600 | (600) | 0 | 0 | 0 | 0 | 600 | (600) |
| SUBTOTAL | $5,569,759 | $10,023,877 | ($4,454,118) | $4,730,303 | $9,498,763 | ($4,768,460) | 839,456 | 525,114 | 314,342 |

CENTRE COUNTY
PENNSYLVANIA

| | | 2013 Budget | | | 2014 Budget | | | Difference | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use |
| **General Government - Judicial** | | | | | | | | | | |
| 211 Sheriff | $413,095 | $1,359,600 | ($946,505) | $415,880 | $1,490,975 | ($1,075,095) | ($2,785) | ($131,375) | $128,590 |
| 212 Coroner | 3,850 | 302,337 | (298,487) | 1,500 | 320,782 | (319,282) | 2,350 | (18,445) | 20,795 |
| 221 District Attorney | 768,625 | 1,701,479 | (932,854) | 677,921 | 1,606,114 | (928,193) | 90,704 | 95,365 | (4,661) |
| 223 Prothonotary | 502,450 | 703,022 | (200,572) | 444,925 | 723,837 | (278,912) | 57,525 | (20,815) | 78,340 |
| 224 Register of Wills | 266,260 | 233,620 | 32,640 | 265,560 | 238,436 | 27,124 | 700 | (4,816) | 5,516 |
| 251 MDJ - State College | 172,700 | 316,289 | (143,589) | 168,906 | 318,499 | (149,593) | 3,794 | (2,210) | 6,004 |
| 252 MDJ - Centre Region | 138,550 | 341,230 | (202,680) | 138,250 | 345,536 | (207,286) | 300 | (4,306) | 4,606 |
| 253 MDJ - Bellefonte | 136,980 | 356,354 | (219,374) | 145,231 | 297,982 | (152,751) | (8,251) | 58,372 | (66,623) |
| 254 MDJ- Philipsburg | 114,293 | 272,278 | (157,985) | 118,772 | 279,982 | (161,210) | (4,479) | (7,704) | 3,225 |
| 256 MDJ - Centre Hall | 46,800 | 191,177 | (144,377) | 73,100 | 253,419 | (180,319) | (26,300) | (62,242) | 35,942 |
| 257 MDJ - State College 2 | 108,100 | 306,298 | (198,198) | 113,100 | 310,617 | (197,517) | (5,000) | (4,319) | (681) |
| 271 Court Administration | 687,154 | 1,752,917 | (1,065,763) | 680,650 | 1,741,227 | (1,060,577) | 6,504 | 11,690 | (5,186) |
| 281 Domestic Relations | 832,446 | 1,205,950 | (373,504) | 814,792 | 1,209,023 | (394,231) | 17,654 | (3,073) | 20,727 |
| SUBTOTAL | $4,191,303 | $9,042,551 | ($4,851,248) | $4,058,587 | $9,136,429 | ($5,077,842) | 132,716 | (93,878) | 226,594 |

CENTRE COUNTY
PENNSYLVANIA

| | 2013 Budget | | | 2014 Budget | | | Difference | | |
|---|---|---|---|---|---|---|---|---|---|
| | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use |
| **Public Safety - Corrections** | | | | | | | | | |
| 301 Probation | $1,261,086 | $1,881,593 | ($620,507) | $1,241,285 | $1,904,821 | ($663,536) | $19,801 | ($23,228) | $43,029 |
| 302 DUI | 274,950 | 88,857 | 186,093 | 274,950 | 274,950 | 0 | 0 | (186,093) | 186,093 |
| 303 DUI Court | 121,160 | 121,160 | 0 | 116,573 | 116,573 | 0 | 4,587 | 4,587 | 0 |
| **Public Safety - Corrections (continued)** | | | | | | | | | |
| 305 Juvenile Probation | 622,500 | 1,064,216 | (441,716) | 646,862 | 1,099,448 | (452,586) | (24,362) | (35,232) | 10,870 |
| 306 Criminal Justice | 140,447 | 325,234 | (184,787) | 140,447 | 327,954 | (187,507) | 0 | (2,720) | 2,720 |
| 333 Prison | 1,717,815 | 7,550,779 | (5,832,964) | 911,642 | 7,927,357 | (7,015,715) | 806,173 | (376,578) | 1,182,751 |
| 334 Central Booking | 363,032 | 363,032 | 0 | 279,406 | 279,406 | 0 | 83,626 | 83,626 | 0 |
| SUBTOTAL | $4,500,990 | $11,394,871 | ($6,893,881) | $3,611,165 | $11,930,509 | ($8,319,344) | 889,825 | (535,638) | 1,425,463 |
| **Public Safety - Protection & Inspection** | | | | | | | | | |
| 351 Emergency Services | $102,013 | $252,134 | ($150,121) | $103,953 | $265,898 | ($161,945) | ($1,940) | ($13,764) | $11,824 |
| 352 Hazmat | 21,160 | 21,160 | 0 | 21,135 | 21,135 | 0 | 25 | 25 | 0 |
| 353 Fire Training | 0 | 150,980 | (150,980) | 0 | 101,065 | (101,065) | 0 | 49,915 | (49,915) |
| 354 Emergency Comm 911 | 2,308,084 | 3,283,266 | (975,182) | 1,612,636 | 2,453,832 | (841,196) | 695,448 | 829,434 | (133,986) |
| 361 Weights & Measues | 68,000 | 78,970 | (10,970) | 68,000 | 81,553 | (13,553) | 0 | (2,583) | 2,583 |
| 380 Public Safety | 0 | 6,000 | (6,000) | 0 | 6,000 | (6,000) | 0 | 0 | 0 |
| SUBTOTAL | $2,499,257 | $3,792,510 | ($1,293,253) | $1,805,724 | $2,929,483 | ($1,123,759) | 693,533 | 863,027 | (169,494) |
| **Public Works** | | | | | | | | | |
| 411 Liquid Fuels | $201,300 | $201,300 | $0 | $193,000 | $193,000 | $0 | $8,300 | $8,300 | $0 |
| 444 Solid Waste | 50,000 | 50,000 | 0 | 50,000 | 50,000 | 0 | 0 | 0 | 0 |
| SUBTOTAL | $251,300 | $251,300 | $0 | $243,000 | $243,000 | $0 | 8,300 | 8,300 | 0 |

CENTRE COUNTY
PENNSYLVANIA

| | 2013 Budget | | | 2014 Budget | | | Difference | | |
|---|---|---|---|---|---|---|---|---|---|
| **Social/Health Services - Human Services** | **Revenues** | **Expenses** | **Net Use** | **Revenues** | **Expenses** | **Net Use** | **Revenues** | **Expenses** | **Net Use** |
| 501 Adult Services | $516,914 | $637,687 | ($120,773) | $541,706 | $722,670 | ($180,964) | ($24,792) | ($84,983) | $60,191 |
| 511 Children & Youth | 8,511,096 | 9,810,861 | (1,299,765) | 8,548,707 | 9,914,716 | (1,366,009) | (37,611) | (103,855) | 66,244 |
| 521 Aging | 2,134,036 | 2,701,612 | (567,576) | 2,244,185 | 2,736,679 | (492,494) | (110,149) | (35,067) | (75,082) |
| 523 Veterans Affairs | 0 | 124,763 | (124,763) | 0 | 138,567 | (138,567) | 0 | (13,804) | 13,804 |
| 531 Transportation (Paratran) | 2,051,349 | 2,051,349 | 0 | 2,427,705 | 2,427,705 | 0 | (376,356) | (376,356) | 0 |
| 532 Transportation (Fleet) | 331,412 | 331,412 | 0 | 338,647 | 338,647 | 0 | (7,235) | (7,235) | 0 |
| 561 Mental Health/Intel Disab | 7,170,225 | 7,675,420 | (505,195) | 7,415,885 | 7,755,885 | (340,000) | (245,660) | (80,465) | (165,195) |
| 562 Drug & Alcohol | 1,382,805 | 1,421,768 | (38,963) | 1,252,284 | 1,283,850 | (31,566) | 130,521 | 137,918 | (7,397) |
| 580 Human Services | 0 | 10,000 | (10,000) | 0 | 0 | 0 | 0 | 10,000 | (10,000) |
| SUBTOTAL | $22,097,837 | $24,764,872 | ($2,667,035) | $22,769,119 | $25,318,719 | ($2,549,600) | (671,282) | (553,847) | (117,435) |
| **Social/Health Services - Nursing Home** | | | | | | | | | |
| 621 Centre Crest - Administration | ($3,013,418) | $2,196,784 | ($5,210,202) | $0 | $0 | $0 | ($3,013,418) | $2,196,784 | ($5,210,202) |
| 631 Centre Crest - Dietary | 47,775 | 1,837,978 | (1,790,203) | 0 | 0 | 0 | 47,775 | 1,837,978 | (1,790,203) |
| 632 Centre Crest - Housekeeping | 0 | 885,375 | (885,375) | 0 | 0 | 0 | 0 | 885,375 | (885,375) |
| 633 Centre Crest - Laundry | 0 | 506,206 | (506,206) | 0 | 0 | 0 | 0 | 506,206 | (506,206) |
| 634 Centre Crest - Maintenance | 0 | 1,096,053 | (1,096,053) | 0 | 0 | 0 | 0 | 1,096,053 | (1,096,053) |
| 641 Centre Crest - Medical | 0 | 117,600 | (117,600) | 0 | 0 | 0 | 0 | 117,600 | (117,600) |
| 642 Centre Crest - Physical Therapy | 1,286,500 | 543,328 | 743,172 | 0 | 0 | 0 | 1,286,500 | 543,328 | 743,172 |
| **Social/Health Services - Nursing Home (continued)** | | | | | | | | | |
| 643 Centre Crest - Pharmacy | 541,000 | 739,521 | (198,521) | 0 | 0 | 0 | 541,000 | 739,521 | (198,521) |
| 644 Centre Crest - Nursing Admin | 17,512,500 | 2,061,795 | 15,450,705 | 0 | 0 | 0 | 17,512,500 | 2,061,795 | 15,450,705 |
| 645 Centre Crest - RN's | 0 | 897,714 | (897,714) | 0 | 0 | 0 | 0 | 897,714 | (897,714) |
| 646 Centre Crest - LPN's | 0 | 2,873,336 | (2,873,336) | 0 | 0 | 0 | 0 | 2,873,336 | (2,873,336) |
| 647 Centre Crest - Nurse Aide's | 0 | 3,754,374 | (3,754,374) | 0 | 0 | 0 | 0 | 3,754,374 | (3,754,374) |
| 648 Centre Crest - Occupational Therapy | 887,000 | 501,110 | 385,890 | 0 | 0 | 0 | 887,000 | 501,110 | 385,890 |
| 649 Centre Crest - Speech Therapy | 650,500 | 251,875 | 398,625 | 0 | 0 | 0 | 650,500 | 251,875 | 398,625 |
| 651 Centre Crest - Social Services | 0 | 141,731 | (141,731) | 0 | 0 | 0 | 0 | 141,731 | (141,731) |
| 653 Centre Crest - Therapuetic Recreation | 0 | 501,961 | (501,961) | 0 | 0 | 0 | 0 | 501,961 | (501,961) |
| SUBTOTAL | $17,911,857 | $18,906,741 | ($994,884) | $0 | $0 | $0 | 17,911,857 | 18,906,741 | (994,884) |

| | 2013 Budget | | | 2014 Budget | | | Difference | | |
|---|---|---|---|---|---|---|---|---|---|
| | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use | Revenues | Expenses | Net Use |
| **Culture & Recreation** | | | | | | | | | |
| 780 Culture & Rec | $0 | $545,731 | ($545,731) | $0 | $545,536 | ($545,536) | $0 | $195 | ($195) |
| SUBTOTAL | $0 | $545,731 | ($545,731) | $0 | $545,536 | ($545,536) | 0 | 195 | (195) |
| **Conservation & Development** | | | | | | | | | |
| 815 Housing | $110,000 | $110,000 | $0 | $112,000 | $112,000 | $0 | ($2,000) | ($2,000) | $0 |
| 817 CDBG | 620,000 | 620,000 | 0 | 375,412 | 375,412 | 0 | 244,588 | 244,588 | 0 |
| 821 Coop Ext | 0 | 191,189 | (191,189) | 0 | 195,885 | (195,885) | 0 | (4,696) | 4,696 |
| 822 Conv Dist | 253,848 | 535,216 | (281,368) | 255,351 | 569,780 | (314,429) | (1,503) | (34,564) | 33,061 |
| 845 Ag Esmt Admin | 11,400 | 48,886 | (37,486) | 30,000 | 80,037 | (50,037) | (18,600) | (31,151) | 12,551 |
| 846 Ag Esmt Purch | 20,000 | 100,000 | (80,000) | 20,000 | 100,000 | (80,000) | 0 | 0 | 0 |
| 880 Consv & Dev | 0 | 243,074 | (243,074) | 0 | 213,074 | (213,074) | 0 | 30,000 | (30,000) |
| SUBTOTAL | $1,015,248 | $1,848,365 | ($833,117) | $792,763 | $1,646,188 | ($853,425) | 222,485 | 202,177 | 20,308 |
| **Taxes** | | | | | | | | | |
| 129 General | $24,276,620 | $1,743,354 | $22,533,266 | $25,398,561 | $2,160,596 | $23,237,965 | ($1,121,941) | ($417,242) | ($704,699) |
| 910 Debt Service | 4,231,461 | 4,231,461 | 0 | 4,414,226 | 4,414,226 | 0 | (182,765) | (182,765) | 0 |
| SUBTOTAL | $28,508,081 | $5,974,815 | $22,533,266 | $29,812,787 | $6,574,822 | $23,237,965 | ($1,304,706) | ($600,007) | ($704,699) |
| **TOTAL OPERATING BUDGET** | **$86,545,632** | **$86,545,632** | **$0** | **$67,823,448** | **$67,823,448** | **$0** | **$18,722,184** | **$18,722,184** | **$0** |
| 971 Capital Projects | $7,513,567 | $7,513,567 | $0 | $500,000 | $500,000 | $0 | $7,013,567 | $7,013,567 | $0 |
| **TOTAL BUDGET WITH CAPITAL PROJECTS** | **$94,059,199** | **$94,059,199** | **$0** | **$68,323,448** | **$68,323,448** | **$0** | **$25,735,751** | **$25,735,751** | **$0** |

CENTRE COUNTY
PENNSYLVANIA