



# 2015 Budget Citizen Summary

# 2015 Message

We are please to present a “*Balanced*” 2015 Budget of \$80,890,246 with “*NO*” tax increase. The Citizen Summary discusses key facts and presents charts in the budget document. Our goal is to present the key points to our citizens in a more effective document. The budget itself, is a thousand page document that contains a breakdown of each department with detail on all revenue and expense accounts, all current contracts, grants, and programs.



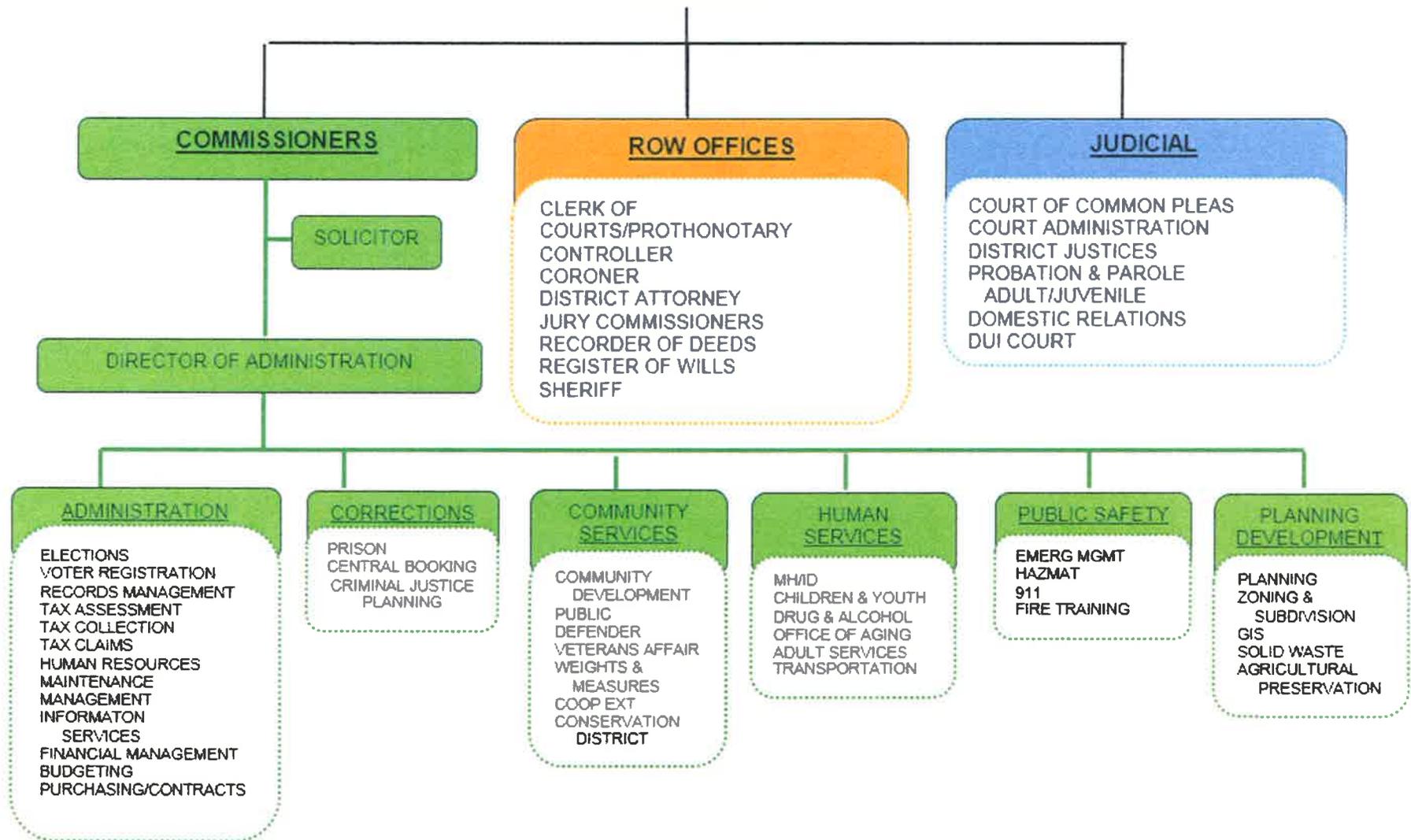
We are proud to acknowledge that our County has received the “*Distinguished Budget Presentation Award*” sixteen consecutive years. The award is presented by the Government Finance Officers Association of the United States. To receive the award, our budget is reviewed by three independent judges and we must be graded proficient in the following: Policy Document, Operations Guide, Financial Plan, and Communication Device.

In the Citizen Summary:

- Information on Tax Revenue
- Assessment Growth
- Information on State and Federal Revenue
- Chart showing Revenue by Source
- Comparison of 2014 Budget vs 2015 Budget
- Charts showing Revenue & Expenses by Function
- Discussion on Areas of Concern
- Discussion on Capital Projects
- Projected Fund Balance

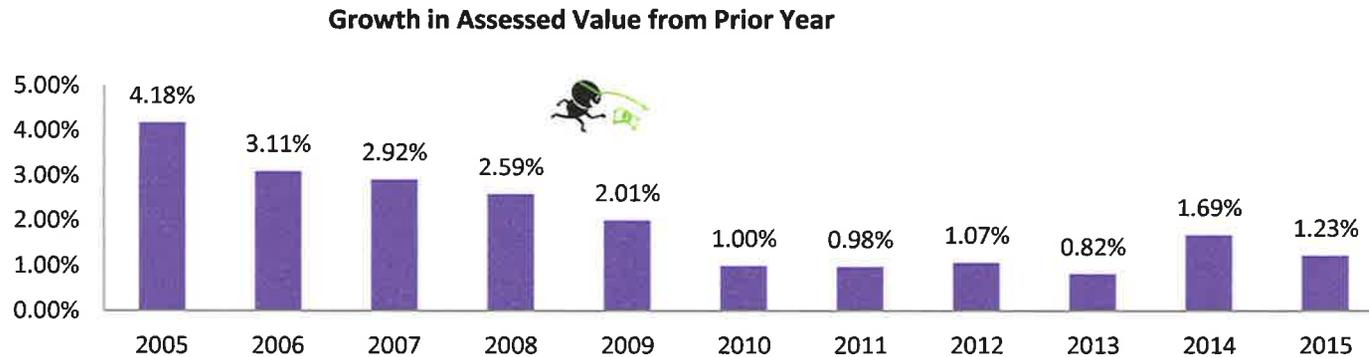
# CENTRE COUNTY GOVERNMENT ORGANIZATION CHART

**CITIZENS**



# ASSESSMENT GROWTH

Real Estate Tax is the county's only main source of revenue. Housing and economic development drive our assessment growth. The chart below shows the rapid decline. Our projected growth for 2015 is less than we had between 2013-2014. As you can see from the chart, the last time we were above a 1% growth was in 2009.

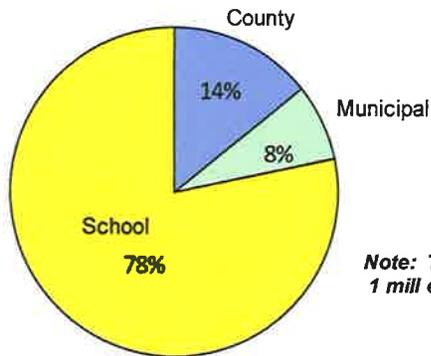


By being more efficient, yet continuing to service our citizens, we have managed to hold our tax millage for the fifth year at 7.84 mills. Our 2015 budgeted tax revenue is \$26,366,385. Today 1 Mill of taxes equals \$3.4 million.

We also collect a Hotel Tax around \$1.6 million that is passed through to the Visitor Bureau to promote travel and tourism. We charge a collection fee of 2% that can be found in the Treasurer's budget.

# Taxes on the Average Home in Centre County

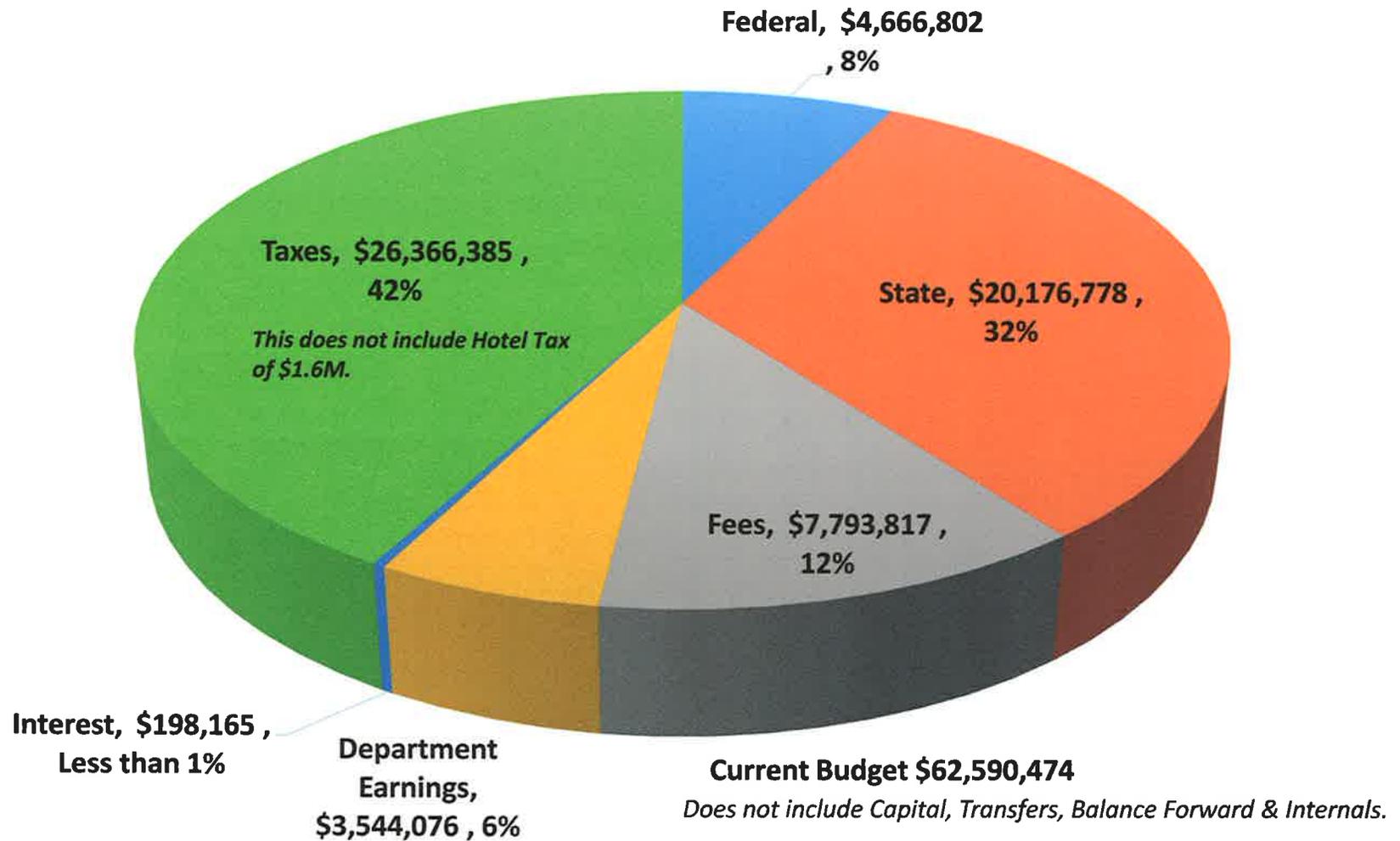
2015



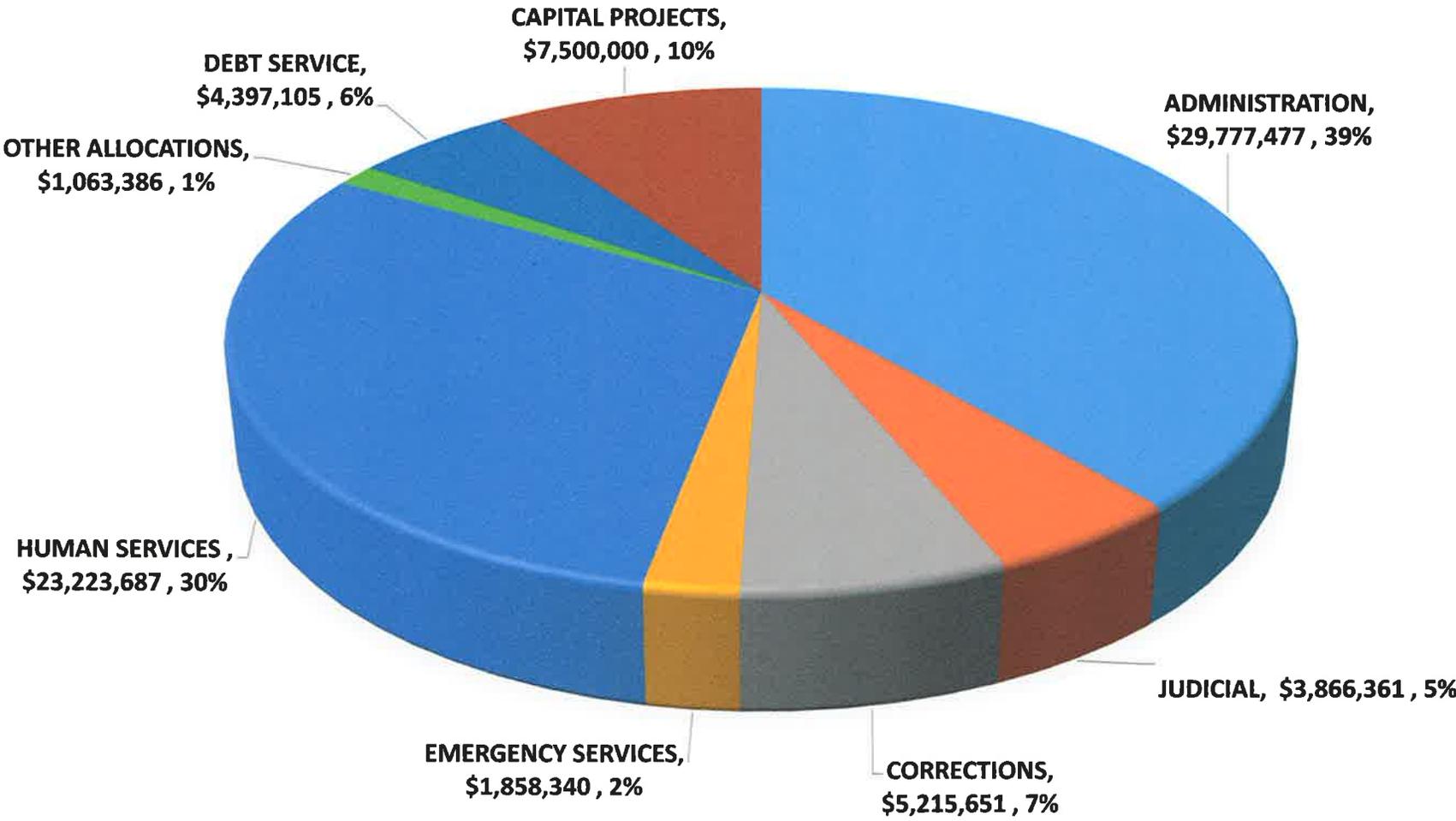
		<u>Amount Paid</u>	<u>Total Percentage</u>
<b>Average</b> Market Value of Home	\$ 115,436		
Assessment Ratio	50%		
<b>Average</b> Assessed Value of Home	<u>\$ 57,718</u>		
Current County Millage	7.84		
<b>Tax Paid to County</b>		\$ 452.51	14.19%
Current <b>Average</b> Municipal Millage	4.15		
<b>Tax Paid to Municipalities</b>		\$ 239.53	7.51%
Current <b>Average</b> School District Millage	43.24		
<b>Tax Paid to School District</b>		\$ 2,495.73	78.29%
<b>Total Tax Paid by Homeowner</b>		<u>\$ 3,187.77</u>	<u>100%</u>

*Note: The average home is based on 35,891 residential properties.  
1 mill equals \$1,000 of assessed value.*

# Summary “NEW” Revenue by Source



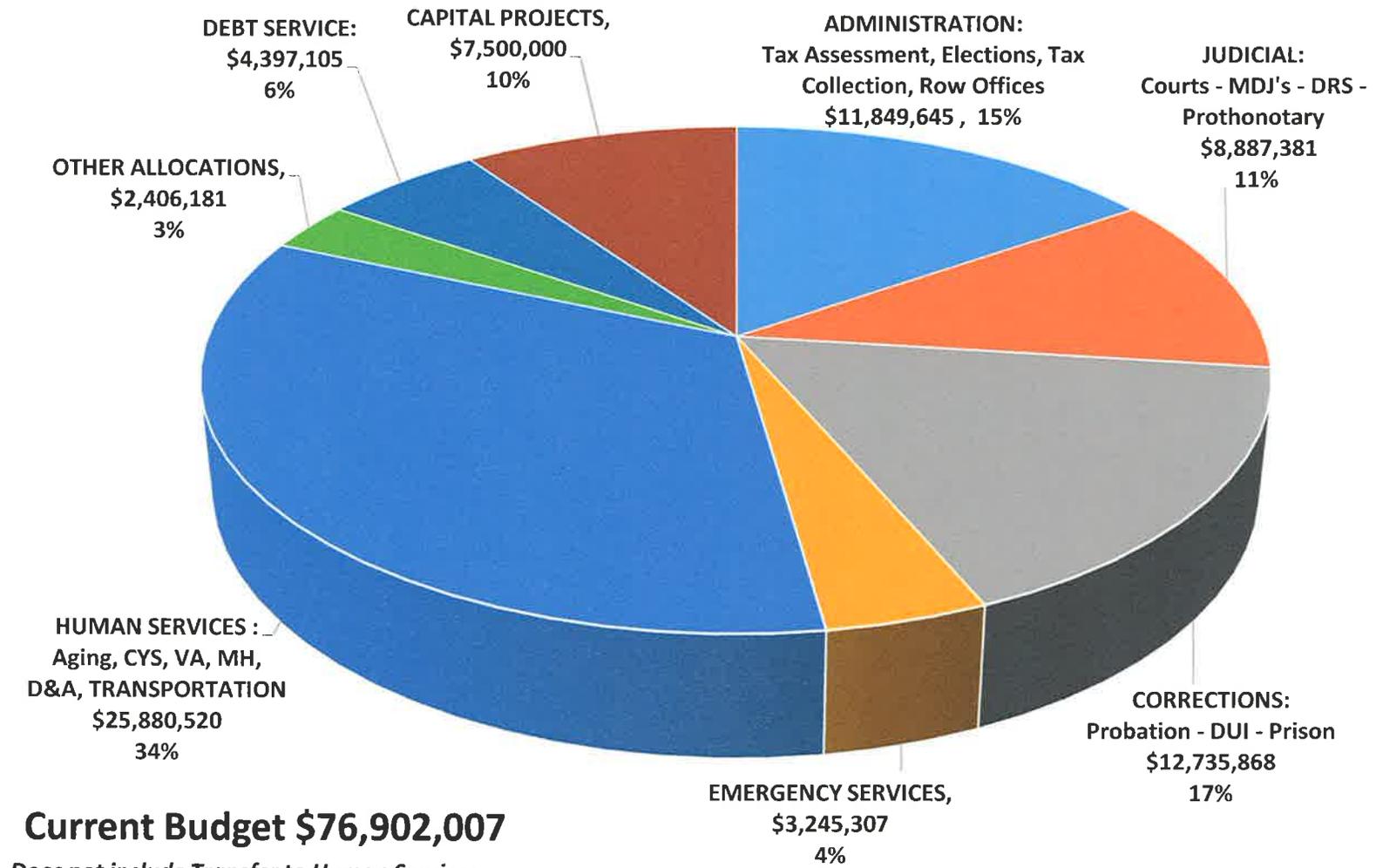
# Revenue Summary by Function



**Current Budget \$76,902,007**

*Does not include Transfer to Human Services*

# Expense Summary by Function



# 2014 BUDGET COMPARED TO 2015 BUDGET

Budget Unit Title	2014 REV Budget	2014 EXP Budget	Net Gain/(Use) County Fund	2015 REV Budget	2015 EXP Budget	Net Gain/(Use) County Funds
COMMISSIONERS	161,859	1,093,095	(931,236)	173,838	\$ 1,075,740	(901,902)
CONTROLLER	157,218	477,411	(320,193)	161,711	\$ 489,184	(327,473)
ELECTIONS	37,950	511,473	(473,523)	42,221	\$ 535,416	(493,195)
GIS	20,389	159,241	(138,852)	13,500	\$ 175,530	(162,030)
HUMAN RESOURCES	126,325	370,300	(243,975)	114,626	\$ 334,778	(220,152)
MAINTENANCE	326,573	980,187	(653,614)	402,509	\$ 1,150,420	(747,911)
MIS	1,449,192	1,449,192	-	1,445,545	\$ 1,445,545	-
MISCELLANEOUS	179,472	422,350	(242,878)	224,957	\$ 437,603	(212,646)
PLANNING	264,393	869,885	(605,492)	255,410	\$ 873,634	(618,224)
PUBLIC DEFENDER	226,413	1,044,993	(818,580)	231,619	\$ 1,011,710	(780,091)
RECORDER OF DEEDS	896,300	630,379	265,921	793,050	\$ 589,002	204,048
RECORDS MANAGEMENT	29,702	118,600	(88,898)	31,638	\$ 159,056	(127,418)
RISK MANAGEMENT	52,428	113,392	(60,964)	51,187	\$ 118,794	(67,607)
TAX ASSESSMENT	83,050	653,972	(570,922)	85,771	\$ 649,729	(563,958)
TAX CLAIM	600,000	206,178	393,822	596,000	\$ 232,525	363,475
TAX COLLECTION	1,500	175,271	(173,771)	2,500	\$ 181,820	(179,320)
TREASURER	117,539	222,844	(105,305)	124,668	\$ 231,305	(106,637)
GENERAL	25,398,561	2,160,595	23,237,966	25,026,727	\$ 2,157,854	22,868,873
<b>ADMINISTRATION</b>	<b>\$ 30,128,864</b>	<b>\$ 11,659,358</b>	<b>\$ 18,469,506</b>	<b>\$ 29,777,477</b>	<b>\$ 11,849,645</b>	<b>\$ 17,927,832</b>

# 2014 BUDGET COMPARED TO 2015 BUDGET

Budget Unit Title	2014 REV Budget	2014 EXP Budget	Net Gain/(Use) County Fund	2015 REV Budget	2015 EXP Budget	Net Gain/(Use) County Funds
CORONER	1,500	320,782	(319,282)	1,500	\$ 332,345	(330,845)
COURT ADMINISTRATION	680,650	1,741,227	(1,060,577)	643,421	\$ 1,705,638	(1,062,217)
DISTRICT ATTORNEY	677,921	1,606,114	(928,193)	618,925	\$ 1,602,431	(983,506)
DJ-BELLEVILLE	145,231	297,982	(152,751)	103,900	\$ 292,970	(189,070)
DJ-CENTRE HALL	73,100	253,419	(180,319)	62,275	\$ 247,936	(185,661)
DJ-CENTRE REGION	138,250	345,536	(207,286)	123,750	\$ 347,551	(223,801)
DJ-PHILIPSBURG	118,772	279,982	(161,210)	93,157	\$ 273,935	(180,778)
DJ-STATE COLLEGE	168,906	318,499	(149,593)	94,800	\$ 268,260	(173,460)
DJ-STATE COLLEGE 2	113,100	310,617	(197,517)	75,500	\$ 276,360	(200,860)
DOMESTIC RELATIONS	814,792	1,209,023	(394,231)	803,669	\$ 1,171,903	(368,234)
PROTHONOTARY	444,925	723,837	(278,912)	520,400	\$ 669,879	(149,479)
REGISTER OF WILLS	265,560	238,436	27,124	303,452	\$ 283,551	19,901
SHERIFF	415,880	1,490,975	(1,075,095)	421,612	\$ 1,414,622	(993,010)
<b>JUDICIAL</b>	<b>\$ 4,058,587</b>	<b>\$ 9,136,429</b>	<b>\$ (5,077,842)</b>	<b>\$ 3,866,361</b>	<b>\$ 8,887,381</b>	<b>\$ (5,021,020)</b>
CRIMINAL JUSTICE PLANNING	140,447	327,954	(187,507)	120,400	\$ 294,206	(173,806)
DUI	274,950	274,950	-	227,500	\$ 227,500	-
DUI COURT	116,573	116,573	-	115,395	\$ 115,395	-
JUVENILE PROBATION	646,862	1,099,448	(452,586)	628,902	\$ 1,027,070	(398,168)
PRISON	911,642	7,927,357	(7,015,715)	2,682,100	\$ 8,881,934	(6,199,834)
PRISON CENTRAL BOOKING	279,406	279,406	-	294,494	\$ 294,494	-
PROBATION	1,241,285	1,904,821	(663,536)	1,146,860	\$ 1,895,269	(748,409)
<b>CORRECTIONS</b>	<b>\$ 3,611,165</b>	<b>\$ 11,930,509</b>	<b>\$ (8,319,344)</b>	<b>\$ 5,215,651</b>	<b>\$ 12,735,868</b>	<b>\$ (7,520,217)</b>

# 2014 BUDGET COMPARED TO 2015 BUDGET

Budget Unit Title	2014 REV Budget	2014 EXP Budget	Net Gain/(Use) County Fund	2015 REV Budget	2015 EXP Budget	Net Gain/(Use) County Funds
EMERG COMMUNICATIONS 911	1,612,636	2,453,832	(841,196)	1,661,967	\$ 2,736,205	(1,074,238)
EMERGENCY SERVICES	103,953	265,898	(161,945)	108,349	\$ 301,739	(193,390)
FIRE TRAINING	-	101,065	(101,065)	-	\$ 100,837	(100,837)
HAZMAT	21,135	21,135	-	22,024	\$ 22,024	-
PUBLIC SAFETY	-	6,000	(6,000)	-	\$ 6,000	(6,000)
WEIGHTS & MEASURES	68,000	81,553	(13,553)	66,000	\$ 78,502	(12,502)
<b>EMERGENCY SERVICES</b>	<b>\$ 1,805,724</b>	<b>\$ 2,929,483</b>	<b>\$ (1,123,759)</b>	<b>\$ 1,858,340</b>	<b>\$ 3,245,307</b>	<b>\$ (1,386,967)</b>
ADULT SERVICES	541,706	722,670	(180,964)	571,965	\$ 741,935	(169,970)
CHILDREN & YOUTH	8,548,707	9,914,716	(1,366,009)	8,823,414	\$ 10,356,499	(1,533,085)
DRUG & ALCOHOL	1,252,284	1,283,850	(31,566)	1,262,738	\$ 1,298,738	(36,000)
HUMAN SERVICES	-	-	-	-	\$ -	-
MH/ID/EI	7,415,885	7,755,885	(340,000)	7,644,285	\$ 7,984,285	(340,000)
OFFICE OF AGING	2,244,185	2,736,679	(492,494)	2,422,936	\$ 2,809,648	(386,712)
TRANSPORTATION	2,766,352	2,766,352	-	2,498,349	\$ 2,498,349	-
VETERANS AFFAIRS	-	138,567	(138,567)	-	\$ 191,066	(191,066)
<b>HUMAN SERVICES</b>	<b>\$ 22,769,119</b>	<b>\$ 25,318,719</b>	<b>\$ (2,549,600)</b>	<b>\$ 23,223,687</b>	<b>\$ 25,880,520</b>	<b>\$ (2,656,833)</b>

# 2014 BUDGET COMPARED TO 2015 BUDGET

Budget Unit Title	2014 REV Budget	2014 EXP Budget	Net Gain/(Use) County Fund	2015 REV Budget	2015 EXP Budget	Net Gain/(Use) County Funds
CULTURE & REC	\$ -	\$ 545,536	\$ (545,536)	\$ -	\$ 546,188	\$ (546,188)
AGRIC EASEMENT	30,000	80,037	(50,037)	18,000	67,124	(49,124)
AGRIC EASEMENT PURCHASES	20,000	100,000	(80,000)	20,000	100,000	(80,000)
COMMUNITY DEV BLOCK GRANT	375,412	375,412	-	375,183	375,183	-
CONSERVATION & DEVELOPMT	-	213,074	(213,074)	-	204,576	(204,576)
CONSERVATION DISTRICT	255,351	569,780	(314,429)	288,869	560,125	(271,256)
COOPERATIVE EXTENSION	-	195,885	(195,885)	-	191,651	(191,651)
HOUSING & COMMUNITY DEV	112,000	112,000	-	118,660	118,660	-
LIQUID FUELS	193,000	193,000	-	192,674	192,674	-
PUBLIC WORKS	-	-	-	-	-	-
SOLID WASTE	50,000	50,000	-	50,000	50,000	-
<b>OTHER ALLOCATIONS</b>	<b>\$ 1,035,763</b>	<b>\$ 2,434,724</b>	<b>\$ (1,398,961)</b>	<b>\$ 1,063,386</b>	<b>\$ 2,406,181</b>	<b>\$ (1,342,795)</b>
<b>DEBT SERVICE</b>	<b>\$ 4,414,226</b>	<b>\$ 4,414,226</b>	<b>\$ -</b>	<b>\$ 4,397,105</b>	<b>\$ 4,397,105</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 7,500,000</b>	<b>\$ 7,500,000</b>	<b>\$ -</b>
	<b>\$ 68,323,448</b>	<b>\$ 68,323,448</b>	<b>\$ -</b>	<b>\$ 76,902,007</b>	<b>\$ 76,902,007</b>	
Transfer to Agencies	\$ 3,726,460	\$ 3,726,460		\$ 3,988,239	\$ 3,988,239	
<b>Total Budget</b>	<b>\$ 72,049,908</b>	<b>\$ 72,049,908</b>		<b>\$ 80,890,246</b>	<b>\$ 80,890,246</b>	

## Areas of Concern:

### 1. Health Insurance:

- As with all companies the cost of health insurance is a wild card. In 2015 under the Affordable Care Act any employee that would work an average of 30 hours a week is required to receive health insurance coverage. This will have an impact at our Correctional facility.
- For 2015, we are very fortunate in controlling our cost due to being under a three year contract with Capital Blue Cross which capped our increase at 15%. Without this, we would have been facing an increase as high as 40%. We even were able to get an additional 1% reduction for our employees participation in personal assessments.
- The cost for 2015 is \$5.6 million
- Our cost for health insurance in 2016 has been estimated to increase 40% to 45%. At worst case, 45%, we would be faced with a \$2.5 million increase.

### 2. Pension Contribution:

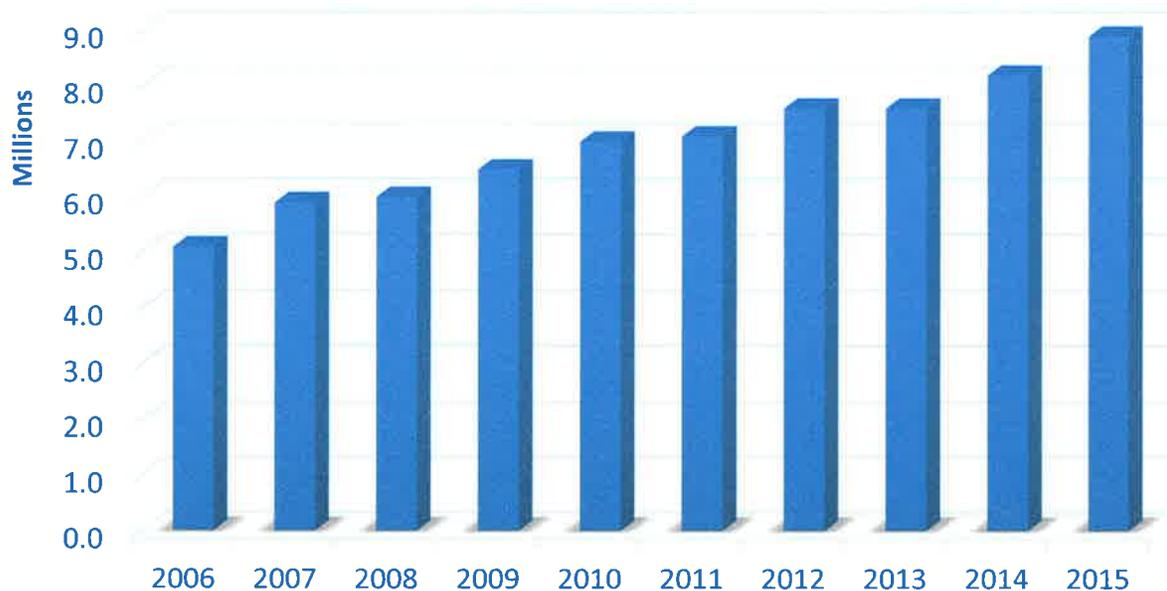
- Under Act 96 of 1971 the County is required to contribute to the Pension Fund annually an amount which is actuarially determined to be sufficient to build up and maintain the necessary reserves for payment of all benefits.
- The County's contribution is based on a five year rolling average and is heavily factored on the stock market.
- Our contribution over the last ten years have been between \$1.2 million to \$3.1 million.
- For 2015 we are estimating the County's contribution to be \$1.8 million. We will get the final number from our actuary around March or April and will adjust our budgeted number accordingly.

## Areas of Concern:

### 3. Correctional Facility:

- We have seen a significant increase in inmate population. County inmates have risen from 186 to 220 during 2006 thru 2013. We have continued to average 220 in 2014. The average cost per inmate is around \$80. At least 33% of our inmates have some Mental Health and/or Drug & Alcohol disorder. Below is a chart showing the growth in operation cost.

### Operating Cost

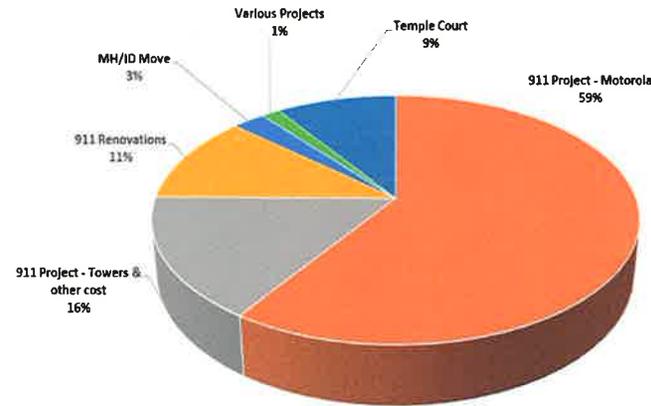


# Capital Projects

In 2012 the Board of Commissioners moved forward with the new 911 system and addressed space issues in the Willowbank building and Courthouse. The Mental Health and Drug & Alcohol were previously relocated to an off-site facility and our new 911 Center and EOC became the ground floor of the Willowbank building. We also relocated our IT department to the old 911 space and acquired an additional conference room from the old EOC space. Our Human Services department was relocated to the old IT department in order to address space needs of our Children Youth department.

To begin addressing our needs at the Courthouse, we purchased the Temple Court building downtown Bellefonte. This building is right beside our Courthouse Annex; thus developing a “campus” design for our court operations. In 2014 we began construction to connect the Annex and Temple Court buildings presenting a single entrance. This is to be completed by the end of 2014 and the garden/crosswalk in spring of 2015.

Picture to the right is a conceptual image.



Total \$22,088,691



# Capital Projects

In 2015 work on Phase II of Temple Court will begin. Once completed, we will be relocating the DA's office to the third and fourth floor and Probation will be taking over the first and second floor. Once these moves are completed, work will begin on the courthouse to renovate the fourth floor into a new court room, Judge chambers, holding cells, and hopefully a conference room.

Other moves planned in the Courthouse are to relocate the Court Reporters and expand the Public Defender's space.

# Human Services

Our agencies service our citizens in numerous ways and various ages.

## **Children & Youth:**

Our Children & Youth department experienced a sharp increase in the number of referrals over the last year; saw an increase in the number of cases involving drugs and alcohol use; expanded the services to older adolescents as they transitioned out of placement; and worked with over 3,000 children.

## **Adult Services:**

Adult Services has three major programs. First is the "Services & Support". This provides services to persons 18 through 59 years of age. We serve around 1,121 residents annually. The second is the "Homeless Program" which serves 1,369 children and adults annually in housing assistance to prevent homelessness. The third is the "Food Commodities Program". The county has eight food banks and serves approximately 5,000 persons annually.

# Human Services

## **Office of Aging:**

Office of Aging is the designated agency to receive reports of abuse and need of services for adults 60+. An investigation must be conducted when any resident over age 60 is an alleged victim of elder abuse, neglect, exploitation or abandonment. Over the last year, we have seen a leveling off of reports and abuse. Staff continues to deal with difficult family dynamics and an increase caseload around financial exploitation. In 2015, we had 6,800 requests for information about our services, plus we provided 575 service assessments. We contract with several local home health agencies thus allowing for consumer choice. We provided over 67,000 home delivered meals to residents and over 17,000 meals to senior centers. The county currently has six centers: Bellefonte, Centre Hall, Centre Region, Mountaintop Area, Penns Valley, and Philipsburg.

## **Transportation:**

The Transportation department partners with our Office of Aging regarding the “Meal Delivery Program” by delivering the home meals to seniors outside of Centre Region. We operate a “County-wide Para-transit Shared Ride Program” and a “Medical Assistance Transportation Program” to all senior residents, a small portion of the van service is available to the general public who pay the current shared ride fare.

## **Mental Health/Intellectual Disabilities/Early Intervention/ Drug & Alcohol:**

These offices support a variety of programs. The Early Intervention services fall under the Office of Child Development and Early Learning. This program provides services to children age birth to three who are at risk for or are experiencing developmental delays. Some of the services provided are: service coordination, speech therapy, physical therapy, occupational therapy, special instruction, vision therapy, hearing therapy, and nursing. Service Coordination is a mandatory requirement for every child in the program.

# Human Services

## **Mental Health/Intellectual Disabilities/Early Intervention/ Drug & Alcohol Continued:**

Last year we provided services to 3,000 residents with Mental Health and/or Intellectual Disabilities. All services are designed to support consumers and families, eliminate stigma and to facilitate independence and inclusion.

As we are aware, heroin has become an issue in our community as well as surrounding areas. One of our main goals is to educate the community and parents on drug and alcohol issues, addiction, accessing services and prevention topics. In 2014 there were 360 assessments for criminal justice clients, 115 admissions to residential treatment, and approximately 550 admissions to outpatient treatment.

Of all the Human Service programs the County provides, only two are classified as an “Entitlement”. (Entitlement means that you shall receive services.)

They are: Children and Youth Services and Early Intervention.

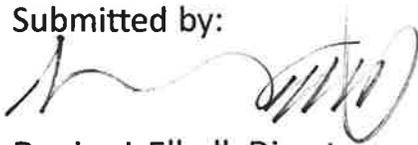
Under each agency, the County is required to match state and federal funding by a percentage. County match of funds varies from 5% to 20% depending on the revenue source.

# Projected Fund Balance

Our Projected Unassigned General Fund balance for December 2014 is estimated to come in around \$6.2 million. This is the portion of the General Fund balance that can be used to offset expenditures and has no legal restrictions tied to it. Such as the Act 137 money is set aside in an Assigned Fund balance for it can only be use for Affordable Housing. Most of the agencies are projected to come in under budget or right on their Net Use of County Funds.

In 2015, with a balanced budget, the Projected Unassigned General Fund balance at year-end would still be \$6.2 million.

Submitted by:

A handwritten signature in black ink, appearing to read 'Denise L Elbell', written over a faint circular stamp or seal.

Denise L Elbell, Director  
Financial Management/Deputy Administrator