CENTRE COUNTY

PENNSYLVANIA

AMENDED 2020 BUDGET

EXECUTIVE SUMMARY

COUNTY OF CENTRE
2020 AMENDED BUDGET
BUDGET SUMMARY - ALL FUNDS

	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET	
OPERATING BUDGET					
REVENUES					
Real Estate Taxes					
General Current	$ 22,658,443	$ 23,246,432	$ 23,175,000	$ 23,607,537	
General Prior & Delinquent	443,769	420,000	425,000	430,000	
Debt Service Current	4,054,563	4,159,888	4,147,400	4,217,532	
Debt Prior & Delinquent	78,465	61,000	61,000	66,000	
Total Real Estate Taxes	**27,235,240**	**27,887,320**	**27,808,400**	**28,321,069**	
General & Special Revenue Funds					
Internal Charges for Services	1,865,688	1,830,513	1,792,511	1,720,363	SEE PAGE 9
Revenue for Services & Interest Earnings	12,794,322	13,633,430	12,963,274	12,825,371	SEE PAGE 10
Grants and Payments in Lieu of Taxes	27,523,875	29,861,770	31,442,444	31,766,641	SEE PAGE 11
Total General & Special Revenue Funds Revenue	**42,183,885**	**45,325,713**	**46,198,229**	**46,312,375**	
Other Funds					
Internal Charges for Services	2,483,648	2,621,427	2,611,807	2,808,013	SEE PAGE 9
Grants	1,836,427	2,179,095	2,279,604	2,367,395	SEE PAGE 11
Revenue for Services & Interest Earnings	51,252	45,840	56,575	57,925	SEE PAGE 10
Total Other Fund Revenue	**4,371,327**	**4,846,362**	**4,947,986**	**5,233,333**	
Total Revenues	**73,790,452**	**78,059,395**	**78,954,615**	**79,866,777**	
Fund Balance January 1	9,086,787	9,274,868	9,355,622	9,474,127	
Total Revenues and Balance Appropriation	82,877,239	87,334,263	88,310,237	89,340,904	
EXPENDITURES					
Total General & Special Revenue Funds Expenditures	**64,436,972**	**69,556,096**	**69,480,960**	**72,069,909**	
Total Other Fund Expenditures	**8,266,119**	**10,281,374**	**9,574,293**	**10,244,039**	
Total Expenditures	**72,703,091**	**79,837,470**	**79,055,253**	**82,313,948**	**3.1%**
SURPLUS/(DEFICIT)					
Annual All Funds Surplus/(Deficit)	**1,087,361**	**(1,778,075)**	**(100,638)**	**(2,447,171)**	
Other Funds Annual Surplus/(Deficit)	**238,236**	**(1,214,124)**	**(417,907)**	**(727,174)**	
Surplus/Deficit	**849,125**	**(563,951)**	**317,269**	**(1,719,997)**	
Tranfers In/out to Other Funds	**(580,290)**	**(198,764)**	**(198,764)**	**(80,000)**	
General & Special Revenue Funds Annual Operating Surplus/(Deficit) after transfers	**268,835**	**(762,715)**	**118,505**	**(1,799,997)**	
Projected Year-End General Fund Balance	**$ 9,355,622**	**$ 8,512,153**	**$ 9,474,127**	**$ 7,674,130**	
Fund Balance as a Percentage of General & Special Revenue Funds Revenues	**14.33%**	**12.34%**	**13.57%**	**10.91%**	
CAPITAL BUDGET					
Fund Balance January 1	5,874,098	5,353,072	9,515,258	3,930,717	
Capital Project Revenues	**6,828,846**	**180,000**	**198,185**	**50,000**	
Capital Project Expenses	**3,187,685**	**3,232,000**	**5,782,726**	**2,209,237**	
Capital Project Funds Annual Surplus/(Deficit)	**3,641,161**	**(3,052,000)**	**(5,584,541)**	**(2,159,237)**	
Encumbered Projects Balance	**4,284,856**	**-**	**866,284**	**567,411**	
Projected Year-End Capital Project Fund Balance	**9,515,259**	**2,301,072**	**3,930,717**	**1,771,480**	
Available Projected Year-End Capital Project Fund Balance	**5,230,403**	**2,301,072**	**3,064,433**	**1,204,069**	
Total Operating & Capital Expenses	**75,890,776**	**83,069,470**	**84,837,979**	**84,523,185**	**1.7%**

COUNTY OF CENTRE
2020 AMENDED BUDGET
EXPENDITURES BY DEPARTMENT

DEPARTMENT	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
Administrative				
Commissioners	$ 757,906	$ 888,162	$ 863,179	$ 903,073
Controller	478,242	527,513	518,839	513,892
Elections	556,471	681,002	553,994	809,304
Facilities Management	1,146,574	1,318,934	1,233,255	1,273,933
Financial Management	266,964	273,558	273,071	281,656
GIS	184,730	193,844	189,496	195,322
Human Resources	389,636	441,810	367,501	454,927
Planning	1,000,170	1,074,263	1,096,371	1,142,170
Public Defender	1,143,321	1,196,054	1,183,910	1,252,031
Recorder of Deeds	452,388	597,948	560,118	620,832
Records Management	172,811	185,265	175,270	189,434
Risk Management	133,629	150,096	147,586	155,296
Tax Assessment	724,394	742,058	723,134	740,028
Tax Claim	255,671	162,167	148,186	165,949
Tax Collection	205,544	210,244	199,785	212,931
Treasurer	224,384	226,562	224,147	247,257
Total	**8,092,835**	**8,869,480**	**8,457,842**	**9,158,035**
Judicial/Court Related				
Coroner	457,695	454,916	461,507	477,234
Court Administration	2,061,907	2,040,896	1,986,459	2,063,472
District Attorney	1,851,942	2,117,651	2,032,853	2,189,844
Domestic Relations	1,256,054	1,283,561	1,263,634	1,279,873
District Judge Bellefonte	329,814	359,094	341,514	348,286
District Judge Centre Hall	225,704	231,247	228,555	235,011
District Judge Centre Region	359,805	370,614	371,649	374,848
District Judge Philipsburg	263,488	254,977	253,215	247,844
District Judge State College	277,496	300,364	290,103	315,242
District Judge State College 2	236,149	234,788	231,982	243,190
Prothonotary	834,474	790,052	779,242	814,249
Register of Wills	219,365	227,186	264,083	249,890
Sheriff	1,818,649	1,900,452	1,937,415	1,966,996
Total	**10,192,542**	**10,565,798**	**10,442,211**	**10,805,979**
Corrections				
Central Booking	300,287	310,747	310,098	321,042
Criminal Justice Planning	179,822	195,327	195,441	259,421
Drug Court	202,810	276,449	237,601	257,444
DUI	39,730	94,688	59,277	60,990
DUI Court	120,818	143,865	121,762	151,824
Juvenile Probation	745,281	806,997	541,027	743,507
Prison	9,309,240	10,078,882	9,560,689	9,993,639
Probation	1,829,540	1,960,285	1,916,447	2,041,572
Total	**12,727,528**	**13,867,240**	**12,942,342**	**13,829,439**

COUNTY OF CENTRE
2020 AMENDED BUDGET
EXPENDITURES BY DEPARTMENT

DEPARTMENT	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
Protection & Inspection				
Emergency Communications	3,182,331	4,414,202	4,130,602	3,872,480
Emergency Services	323,373	336,368	332,450	393,139
Public Safety	22,040	44,000	19,000	41,800
Public Safety Training	110,444	110,850	110,983	110,978
Weights & Measures	85,049	89,558	87,792	89,676
Total	**3,723,237**	**4,994,978**	**4,680,827**	**4,508,073**
Public Works				
Recyclying Refuse Authority	135,205	50,000	121,528	50,000
Total	**135,205**	**50,000**	**121,528**	**50,000**
Human Services				
Adult Services Planning	1,176,542	1,024,458	1,173,561	1,123,215
Aging	2,596,851	2,740,511	2,751,656	2,852,130
Children & Youth	10,392,680	11,750,698	11,163,095	12,134,900
Drug & Alcohol	1,519,297	1,260,125	1,593,005	1,422,125
MH/ID/EI	8,277,797	8,375,289	8,294,012	8,570,671
Veterans Affairs	225,513	242,400	238,410	243,850
Total	**24,188,680**	**25,393,481**	**25,213,739**	**26,346,891**
Conservation & Development				
Agriculture Easement	99,369	100,730	85,615	97,675
Community Development Block Grant	577,569	1,041,969	1,601,618	604,030
Conservation & Development	426,144	380,633	420,633	381,355
Conservation District	632,806	670,934	684,292	689,853
Cooperative Extension	204,388	208,584	208,914	207,015
Housing & Community Development	75,175	160,880	176,450	170,828
Total	**2,015,451**	**2,563,730**	**3,177,522**	**2,150,756**
Miscellaneous				
Culture and Recreation	552,874	553,021	553,021	555,118
General *	2,150,715	2,485,000	3,690,585	4,470,000
Miscellaneous	657,905	213,368	201,343	195,618
Total	**3,361,494**	**3,251,389**	**4,444,949**	**5,220,736**
Total General & Special Revenue Fund Expenditures	**$ 64,436,972**	**$ 69,556,096**	**$ 69,480,960**	**$ 72,069,909**
Other Funds				
Agriculture Easement Purchases	205,998	150,000	100,000	150,000
Debt Service	3,600,668	4,678,614	4,678,614	4,612,701
HazMat	6,327	11,387	16,811	13,095
ITS	1,526,636	1,832,440	1,836,890	1,881,983
Liquid Fuels	162,015	200,372	165,500	215,000
Transportation	2,764,475	2,877,061	2,776,478	2,837,510
Vehicle Registration Fee	-	531,500	-	533,750
Total Other Fund Expenditures	**8,266,119**	**10,281,374**	**9,574,293**	**10,244,039**

*** Hotel Tax Pass Thru Funds increased $2.1M from the 2020 Budget to the 2019 Budget**

COUNTY OF CENTRE
2020 AMENDED BUDGET
EXPENDITURES BY MAJOR CATEGORY (GENERAL, SPECIAL REVENUE, & OTHER FUNDS)

MAJOR EXPENDITURE CATEGORY	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET	% +/-
Salaries	$ 23,827,414	$ 25,355,427	$ 24,400,736	$ 25,854,549	**2.0%**
Employee Benefits					
Social Security & Medicare	1,728,966	1,938,717	1,853,683	1,993,146	**2.8%**
Retirement	2,056,555	2,310,019	2,352,193	2,507,702	**8.6%**
Health Insurance	6,014,160	6,790,364	6,418,242	6,879,211	**1.3%**
Unemployment Compensation	52,385	82,475	81,615	83,806	**1.6%**
Workers Compensation	314,295	318,789	299,974	324,235	**1.7%**
Subtotal	10,166,361	11,440,364	11,005,707	11,788,100	**3.0%**
Subtotal Salaries & Benefits	33,993,775	36,795,791	35,406,443	37,642,649	**2.3%**
Contracted Services	19,596,125	20,644,360	20,366,414	21,222,541	**2.8%**
Unrestricted Grants - Pass thru funds *	6,083,309	6,693,170	8,264,967	9,217,674	**37.7%**
Equipment & Software	410,363	1,071,182	1,162,341	612,566	**-42.8%**
Occupancy	621,484	636,176	627,990	647,601	**1.8%**
Utilities	542,253	619,684	515,860	480,653	**-22.4%**
Telephone	394,709	422,582	402,340	422,737	**0.0%**
Insurance & Bond Premiums	314,154	324,966	367,246	390,504	**20.2%**
Internal Charges for Services	4,051,830	4,240,517	4,211,682	4,262,053	**0.5%**
Other	6,695,089	8,389,042	7,729,970	7,414,970	**-11.6%**
Total	**$ 72,703,091**	**$ 79,837,470**	**$ 79,055,253**	**$ 82,313,948**	**3.1%**

*** Hotel Tax Pass Thru Funds increased $2.1M from the 2020 Budget to the 2019 Budget**
 # Detail for General & Special Revenue Funds, page 7. Detail for Other Funds, page 8.

COUNTY OF CENTRE
2020 AMENDED BUDGET
EXPENDITURES BY MAJOR CATEGORY (GENERAL & SPECIAL REVENUE FUNDS)

MAJOR EXPENDITURE CATEGORY	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET	% +/-
Salaries	$ 22,954,189	$ 24,379,200	$ 23,468,595	$ 24,926,624	**2.2%**
Employee Benefits					
Social Security & Medicare	1,666,403	1,863,657	1,780,968	1,922,160	**3.1%**
Retirement	1,981,121	2,222,350	2,264,730	2,419,816	**8.9%**
Health Insurance	5,714,639	6,427,156	6,080,057	6,553,603	**2.0%**
Unemployment Compensation	49,430	77,347	76,922	79,046	**2.2%**
Workers Compensation	282,271	289,904	279,859	296,004	**2.1%**
Subtotal	9,693,864	10,880,414	10,482,536	11,270,629	**3.6%**
Subtotal Salaries & Benefits	32,648,053	35,259,614	33,951,131	36,197,253	**2.7%**
Contracted Services	17,980,266	19,081,584	18,706,648	19,356,467	**1.4%**
Unrestricted Grants - Pass thru funds *	5,715,296	6,342,798	7,999,467	8,318,924	**31.2%**
Equipment & Software	338,912	759,182	885,341	450,566	**-40.7%**
Occupancy	599,584	611,626	606,090	623,601	**2.0%**
Utilities	541,237	617,684	514,660	460,053	**-25.5%**
Telephone	314,087	336,631	321,889	339,737	**0.9%**
Insurance & Bond Premiums	261,771	269,858	300,950	322,629	**19.6%**
Internal Charges for Services	3,918,170	4,115,255	4,090,790	4,148,349	**0.8%**
Other	2,119,596	2,161,864	2,103,994	1,852,330	**-14.3%**
Total	**$ 64,436,972**	**$ 69,556,096**	**$ 69,480,960**	**$ 72,069,909**	**3.6%**

*** Hotel Tax Pass Thru Funds increased $2.1M from the 2020 Budget to the 2019 Budget**

COUNTY OF CENTRE
2020 AMENDED BUDGET
EXPENDITURES BY MAJOR CATEGORY (OTHER FUNDS)

MAJOR EXPENDITURE CATEGORY	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET	% +/-
Salaries	$ 873,225	$ 976,227	$ 932,141	$ 927,925	**-4.9%**
Employee Benefits					
Social Security & Medicare	62,563	75,060	72,715	70,986	**-5.4%**
Retirement	75,434	87,669	87,463	87,886	**0.2%**
Health Insurance	299,521	363,208	338,185	325,608	**-10.4%**
Unemployment Compensation	2,955	5,128	4,693	4,760	**-7.2%**
Workers Compensation	32,024	28,885	20,115	28,231	**-2.3%**
Subtotal	472,497	559,950	523,171	517,471	**-7.6%**
Subtotal Salaries & Benefits	1,345,722	1,536,177	1,455,312	1,445,396	**-5.9%**
Contracted Services	1,615,859	1,562,776	1,659,766	1,866,074	**19.4%**
Unrestricted Grants - Pass thru funds	368,013	350,372	265,500	898,750	**156.5%**
Equipment & Software	71,451	312,000	277,000	162,000	**-48.1%**
Occupancy	21,900	24,550	21,900	24,000	**-2.2%**
Utilities	1,016	2,000	1,200	20,600	**930.0%**
Telephone	80,622	85,951	80,451	83,000	**-3.4%**
Insurance & Bond Premiums	52,383	55,108	66,296	67,875	**23.2%**
Internal Charges for Services	133,660	125,262	120,892	113,704	**-9.2%**
Other (Debt Expenses & Depreciation)	4,575,493	6,227,178	5,625,976	5,562,640	**-10.7%**
Total	**$ 8,266,119**	**$ 10,281,374**	**$ 9,574,293**	**$ 10,244,039**	**-0.4%**

COUNTY OF CENTRE
2020 AMENDED BUDGET
REVENUES - INTERNAL CHARGES FOR SERVICES

DEPARTMENT	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund				
Commissioners	$ 190,716	$ 174,992	$ 174,992	$ 67,283
Controllers	183,705	187,225	187,225	184,756
Drug Court	20,989	-	-	-
DUI Court	5,184	35,100	-	-
Human Resources	137,340	165,417	166,417	145,152
Facilities Management	702,142	659,531	655,060	621,627
Financial Management	-	-	-	79,537
Miscellaneous	11,917	-	-	377
Planning	144,495	127,430	127,000	143,000
Probation	16,231	25,000	20,998	15,000
Public Defender	178,820	183,096	183,097	188,575
Records Management	19,100	20,316	20,316	21,345
Risk Management	56,673	57,678	57,678	57,068
Sheriff	30,926	29,370	29,370	24,470
Treasurer	48,179	50,358	50,358	47,173
Total	$ 1,746,417	$ 1,715,513	$ 1,672,511	$ 1,595,363
Special Revenue Funds				
Aging	3,370	5,000	-	-
MH/ID/EI	115,901	110,000	120,000	125,000
Total	$ 119,271	$ 115,000	$ 120,000	$ 125,000
Total General & Special Revenue	**$ 1,865,688**	**$ 1,830,513**	**$ 1,792,511**	**$ 1,720,363**
Other Funds				
ITS	1,397,106	1,544,420	1,538,720	1,605,503
Transportation	1,086,542	1,077,007	1,073,087	1,202,510
Total Other Funds	**$ 2,483,648**	**$ 2,621,427**	**$ 2,611,807**	**$ 2,808,013**

COUNTY OF CENTRE
2020 AMENDED BUDGET
REVENUES - SERVICES & INTEREST EARNINGS

DEPARTMENT	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund				
Central Booking	$ 337,832	$ 310,747	$ 310,098	$ 321,042
Commissioners	3,173	770	165	785
Conservation District	381,598	399,076	400,811	411,830
Controllers	121	-	-	-
Coroner	3,100	2,500	8,000	38,000
Court Administration	367,151	377,700	346,100	344,100
Criminal Justice Planning	3,275	2,500	2,500	-
District Attorney	439,250	442,715	406,100	405,530
Drug Court	5,385	51,647	52,747	-
DUI	185,040	195,000	149,500	150,000
DUI Court	65,788	55,000	43,870	43,870
Elections	475	2,100	3,010	600
Facilities Management	4,354	-	-	-
GIS	6,660	5,500	4,500	6,000
Housing & Community Development	115,024	160,880	176,450	170,828
Human Resources	160	100	130	100
Juvenile Probation	18,864	45,450	5,500	2,200
District Judge Bellefonte	189,555	197,064	138,664	141,200
District Judge Centre Hall	77,747	86,800	72,450	74,550
District Judge Centre Region	112,580	116,600	115,000	117,250
District Judge Philipsburg	90,569	81,000	81,500	81,500
District Judge State College	121,150	135,800	118,300	135,700
District Judge State College 2	84,803	75,700	75,700	75,700
Miscellaneous	454,130	638,642	631,750	470,367
Planning	35,838	31,000	37,026	36,000
Prison	2,722,451	2,923,850	2,488,950	2,443,450
Probation	977,496	940,000	898,500	899,500
Prothonotary	584,702	620,300	604,200	608,850
Public Defender	70,930	20,000	55,501	20,000
Recorder of Deeds	872,269	842,816	807,122	839,855
Register of Wills	305,902	304,889	322,401	297,654
Risk Management	21,226	29,350	29,350	29,436
Sheriff	444,961	434,839	427,839	415,353
Tax Assessment	48,797	47,800	47,800	48,750
Tax Claim	598,026	585,700	607,500	615,750
Tax Collection	1,460	1,000	1,000	1,000
Treasurer	94,279	90,085	198,446	242,695
Weights & Measures	70,396	72,000	66,500	72,000
Total	**$ 9,916,517**	**$ 10,326,920**	**$ 9,734,980**	**$ 9,561,445**
Special Revenues Funds				
Adult Services	905	906	886	906
Aging	2,967	4,000	5,000	5,000
Children & Youth	151,253	161,940	183,047	173,000
Domestic Relations		3,500		
Drug & Alcohol	61,587	60,000	55,100	55,000
Emergency Communications	2,593,956	3,011,428	2,920,802	2,969,902
MH/ID/EI	67,137	64,736	63,459	60,118
Total	**$ 2,877,805**	**$ 3,306,510**	**$ 3,228,294**	**$ 3,263,926**
Total General & Special Revenue	**$ 12,794,322**	**$ 13,633,430**	**$ 12,963,274**	**$ 12,825,371**
Other Funds				
Agriculture Easement Purchases	8,097	10,000	9,000	10,000
Debt Service	18,867	6,000	16,500	13,500
HazMat	16,579	16,490	17,225	16,925
Liquid Fuels	5,810	6,850	7,350	8,750
Vehicle Registration Fee	1,899	6,500	6,500	8,750
Total	**$ 51,252**	**$ 45,840**	**$ 56,575**	**$ 57,925**

COUNTY OF CENTRE
2020 AMENDED BUDGET
REVENUES - GRANTS AND PAYMENTS IN LIEU OF TAXES

DEPARTMENT	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund				
Agriculture Easement	$ 25,592	$ 24,000	$ 3,000	$ 21,000
Community Development Block Grant	570,866	1,100,000	1,601,618	600,000
Coroner	11,217	5,700	18,879	15,700
Court Administration	277,501	256,315	260,578	257,000
Criminal Justice Planning	13,712	32,552	32,552	90,455
District Attorney	296,231	321,342	320,219	321,342
District Judge - Centre Region	-	-	-	-
District Judge - Philipsburg	-	-	-	-
Drug Court	88,692	150,000	90,000	120,000
DUI Court	3,943	-	-	-
Elections	39,692	40,965	40,862	40,965
Emergency Services	102,502	105,726	105,343	147,092
General *	3,104,436	3,179,980	4,539,724	5,295,273
GIS	-	-	17,916	15,684
Housing & Community Development	-	-	-	-
Miscellaneous	-	-	-	-
Planning	126,716	160,815	292,898	239,454
Prison	-	4,000	-	-
Probation	225,605	226,720	219,027	219,027
Public Defender	39,692	40,815	40,815	40,815
Recycling Refuse Authority	135,205	50,000	121,528	50,000
Sheriff	-	-	-	-
Tax Assessment	40,448	41,665	41,815	41,815
Veterans Affairs	-	-	5,000	4,750
Total	$ 5,102,050	$ 5,740,595	$ 7,751,774	$ 7,520,372
Special Revenue Funds				
Adult Services	1,022,470	875,565	1,025,609	972,937
Aging	2,338,144	2,317,931	2,417,950	2,485,086
Children & Youth	8,909,483	10,108,602	9,373,459	10,308,182
Domestic Relations	858,062	888,723	862,492	890,951
Drug & Alcohol	1,480,577	1,201,125	1,539,905	1,369,125
Emergency Communications	48,751	853,676	685,702	159,435
MH/ID/EI	7,764,338	7,875,553	7,785,553	8,060,553
Total	$ 22,421,825	$ 24,121,175	$ 23,690,670	$ 24,246,269
Total General & Special Revenue	**$ 27,523,875**	**$ 29,861,770**	**$ 31,442,444**	**$ 31,766,641**
Other Funds				
Hazmat	5,736	6,260	6,260	9,895
Liquid Fuels	193,039	193,350	188,221	197,500
Transportation	1,111,257	1,454,485	1,450,928	1,635,000
Vehicle Registration	526,395	525,000	634,195	525,000
Total Other Funds	**$ 1,836,427**	**$ 2,179,095**	**$ 2,279,604**	**$ 2,367,395**

*** Hotel Tax Pass Thru Funds increased $2.1M from the 2020 Budget to the 2019 Budget**