

COUNTY OF BUCKS

2008 FINAL BUDGET

December 19, 2007

COMMISSIONERS

Charles H. Martin, Chairman

James F. Cawley, Esq

Sandra A. Miller

David M. Sanko, COO/Managing Director

Brian Hessenthaler, CPA, Finance Director

David P. Boscola, Deputy Finance Director

**COUNTY OF BUCKS
SUMMARY OPERATING FUNDS**

			<i>Increases</i>	
	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>\$</u>	<u>%</u>
BEGINNING BALANCE	33,813,300	60,887,800		
TAX MILLAGE	<u>21.942</u>	<u>21.942</u>	<u>0.000</u>	<u>0.0%</u>
TOTAL REVENUES				
FINANCE & ADMINISTRATION	2,576,400	2,467,400	(109,000)	-4.2%
ELECTED OFFICIALS	13,881,400	14,277,000	395,600	2.8%
COURTS	28,370,400	27,861,600	(508,800)	-1.8%
CORRECTIONS	1,572,900	1,684,000	111,100	7.1%
AUTHORITIES & MISC	2,458,200	2,578,600	120,400	4.9%
COMMUNITY SERVICES	1,305,700	947,100	(358,600)	-27.5%
EMERGENCY SERVICES	6,437,100	9,916,100	3,479,000	54.0%
GENERAL SERVICES	4,269,600	4,420,400	150,800	3.5%
HUMAN SERVICES	209,555,300	217,190,600	7,635,300	3.6%
TAXES & OTHER REVENUES	140,744,000	148,114,200	7,370,200	5.2%
DEBT SVC TAXES & OTHER	37,501,000	36,975,000	(526,000)	-1.4%
TOTAL BEFORE TRANSFERS	448,672,000	466,432,000	17,760,000	4.0%
TRANS BONDS & COM DEV	100,000	100,000	0	0.0%
TOTAL REVENUES	448,772,000	466,532,000	17,760,000	4.0%
TOTAL EXPENDITURES				
FINANCE & ADMINISTRATION	22,300,200	22,259,100	(41,100)	-0.2%
ELECTED OFFICIALS	24,116,600	24,924,400	807,800	3.3%
COURTS	57,234,100	58,775,100	1,541,000	2.7%
CORRECTIONS	30,515,200	31,350,300	835,100	2.7%
AUTHORITIES & MISC	19,689,300	20,249,200	559,900	2.8%
COMMUNITY SERVICES	8,962,600	8,960,900	(1,700)	0.0%
EMERGENCY SERVICES	16,465,400	20,450,600	3,985,200	24.2%
GENERAL SERVICES	15,566,600	16,288,700	722,100	4.6%
HUMAN SERVICES	222,622,000	231,746,100	9,124,100	4.1%
TO OTHER COST CENTERS	(6,656,600)	(6,093,600)	563,000	-8.5%
DEBT SERVICE	37,501,000	36,975,000	(526,000)	-1.4%
TOTAL OPERATING COSTS	448,316,400	465,885,800	17,569,400	3.9%
TRANSFER TO NON-GF ACCOUNTS	(50,100)	(73,900)	(23,800)	
TOTAL EXPENDITURES	448,266,300	465,811,900	17,545,600	3.9%
GENERAL FUND BALANCE INCREASE (USE)	505,700	720,100		

Real Estate Taxes

General Fund Real Estate Taxes	136,036,200	138,696,500	2,660,300	2.0%
Debt Service Real Estate Taxes	35,500,000	34,675,000	(825,000)	-2.3%
Total Real Estate Taxes	171,536,200	173,371,500	1,835,300	1.1%

**COUNTY OF BUCKS
FUND BALANCES**

BUDGET 2007

	BEGINNING <u>BALANCE</u>	TRANSFERS <u>IN</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	TRANSFERS <u>OUT</u>	ENDING <u>BALANCE</u>
GENERAL FUND	33,813,300	100,000	408,867,500	408,333,200	128,600	34,319,000
LIQUID FUELS	0	128,600	490,000	618,600	0	0
HAZMAT	50,100	0	213,500	263,600	0	0
BRIDGE RECONSTRUCTION	0	0	1,600,000	1,600,000	0	0
SUB TOTAL	33,863,400	228,600	411,171,000	410,815,400	128,600	34,319,000
DEBT SERVICE	0	0	37,501,000	37,501,000	0	0
SUB TOTAL	33,863,400	228,600	448,672,000	448,316,400	128,600	34,319,000
HOME & COMM DEVELOP	0	0	5,849,000	5,749,000	100,000	0
TOTAL	33,863,400	228,600	454,521,000	454,065,400	228,600	34,319,000

BUDGET 2008

	BEGIN <u>BALANCE</u>	TRANS <u>IN</u>	<u>RECEIPTS</u>	<u>EXPEND</u>	TRANS <u>OUT</u>	ENDING <u>BALANCE</u>
GENERAL FUND	60,887,800	100,000	427,128,500	425,816,700	691,700	61,607,900
LIQUID FUELS	0	129,600	515,000	644,600	0	0
HAZMAT	73,900	0	213,500	287,400	0	0
BRIDGE RECONSTRUCTION	0	320,000	1,280,000	1,600,000	0	0
SUB TOTAL	60,961,700	549,600	429,137,000	428,348,700	691,700	61,607,900
DEBT SERVICE	0	0	36,975,000	36,975,000	0	0
SUB TOTAL	60,961,700	549,600	466,112,000	465,323,700	691,700	61,607,900
HOME & COMM DEVELOP	0	0	6,217,700	6,117,700	100,000	0
TOTAL	60,961,700	549,600	472,649,700	472,003,500	791,700	61,607,900

1997 BOND & OPEN SPACE	11,894,400	0	2,910,500	4,079,400	0	10,725,500
SPECIAL PROJECTS	1,765,900	562,100	385,600	2,713,600	0	0
1999 BOND	1,143,100	0	2,100	1,145,200	0	0
2002 LOAN	3,276,700	0	101,500	3,378,200	0	0
2003 LOAN	1,594,100	0	30,200	1,624,300	0	0
2005 BOND	7,634,200	0	4,078,200	6,642,400	320,000	4,750,000
2007 BOND	38,815,800	0	926,200	38,521,200	0	1,220,800
2008 BOND	0	0	58,250,000	55,000,000	0	3,250,000
BOND TOTAL	66,124,200	562,100	66,684,300	113,104,300	320,000	19,946,300
TOTAL COUNTY	127,085,900	1,111,700	539,334,000	585,107,800	1,111,700	81,554,200

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>Increases</u>	
				<u>08 Budget to 07 Budget</u>	
				\$	%
I - FINANCE & ADMINISTRATION					
107	TAX ASSESSMENT	254,500	248,500	(6,000)	-2.4%
111	TAX CLAIM BUREAU	1,648,000	1,755,000	107,000	6.5%
117	INFORMATION SERVICES	350,000	310,000	(40,000)	-11.4%
118	PURCHASING	23,400	28,400	5,000	21.4%
119	MICROFILM & PRINTING	500	500	0	0.0%
192	SELF-INSURANCE	300,000	125,000	(175,000)	-58.3%
	FINANCE & ADMIN	2,576,400	2,467,400	(109,000)	-4.2%
II - ELECTED OFFICIALS					
109	TREASURER	201,400	187,700	(13,700)	-6.8%
115	RECORDER OF DEEDS	4,410,000	4,335,000	(75,000)	-1.7%
130	REGISTER OF WILLS	2,150,000	2,153,300	3,300	0.2%
131	SHERIFF	1,705,200	1,895,000	189,800	11.1%
132	CORONER	94,500	96,000	1,500	1.6%
133	PROTHONOTARY	2,568,000	2,676,000	108,000	4.2%
134	CLERK OF COURTS	1,586,000	1,700,000	114,000	7.2%
138	DISTRICT ATTORNEY	274,100	288,500	14,400	5.3%
143	CONSTABLES	892,200	945,500	53,300	6.0%
	ELECTED OFFICIALS	13,881,400	14,277,000	395,600	2.8%
III - COURTS					
135	DOMESTIC RELATIONS	5,702,600	5,005,000	(697,600)	-12.2%
139	LAW LIBRARY	151,400	152,000	600	0.4%
140	COURTS	1,194,800	1,158,800	(36,000)	-3.0%
141	GRAND JURY	13,000	14,000	1,000	7.7%
151	ADULT PROBATION	1,892,700	1,908,100	15,400	0.8%
152	JUVENILE PROB+PAROLE	988,100	908,900	(79,200)	-8.0%
200	DISTRICT COURTS	2,075,600	2,138,400	62,800	3.0%
300	JUVENILE PLACEMENTS	16,352,200	16,576,400	224,200	1.4%
	COURTS	28,370,400	27,861,600	(508,800)	-1.8%
IV - CORRECTIONS					
158	WCCC	5,000	0	(5,000)	-100.0%
159	B C CORRECTIONS CTR	275,000	270,000	(5,000)	-1.8%
160	MCCC	1,292,900	1,414,000	121,100	9.4%
	CORRECTIONS	1,572,900	1,684,000	111,100	7.1%
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	95,200	99,700	4,500	4.7%
1014	AGRICULTURAL PRESERVATION	135,000	150,000	15,000	11.1%
1028	BC TRANSPORT PASS THRU	2,023,000	2,115,000	92,000	4.5%
1027	HAZARDOUS WASTE	205,000	213,900	8,900	4.3%
	AUTHORITIES & MISC	2,458,200	2,578,600	120,400	4.9%
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECT	9,300	15,500	6,200	66.7%
108	CONSUMER PROTECTION	230,000	245,000	15,000	6.5%
114	PLANNING COMMISSION	1,019,400	650,600	(368,800)	-36.2%
137	PUBLIC DEFENDER	32,000	20,000	(12,000)	
173	MILITARY AFFAIRS	15,000	16,000	1,000	6.7%
	COMMUNITY SERVICES	1,305,700	947,100	(358,600)	-27.5%

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME			<u>Increases</u>	
		<u>2007 Budget</u>	<u>2008 Budget</u>	<u>08 Budget to 07 Budget</u>	
				\$	%
VII - EMERGENCY SERVICES					
122	FIRE MARSHALL	1,000	4,000	3,000	300.0%
166	EMERGENCY HEALTH	509,500	475,100	(34,400)	-6.8%
2200	EMERGENCY COMMUNICATIONS	4,103,000	7,748,000	3,645,000	88.8%
172	EMERGENCY MGT AGENCY	1,096,800	1,106,800	10,000	0.9%
1200	HAZMAT	213,500	213,500	0	0.0%
186	POLICE TRAINING	311,800	167,200	(144,600)	-46.4%
187	SECURITY	201,500	201,500	0	0.0%
	EMERGENCY SERVICES	6,437,100	9,916,100	3,479,000	54.0%
VIII - GENERAL SERVICES					
124	PUBLIC WORKS	675,100	799,900	124,800	18.5%
1101	LIQUID FUELS	490,000	515,000	25,000	5.1%
2100	BRIDGE RECONSTRUCTION	1,600,000	1,600,000	0	0.0%
800	PARKS & RECREATION	1,504,500	1,505,500	1,000	0.1%
	GENERAL SERVICES	4,269,600	4,420,400	150,800	3.5%
IX - HUMAN SERVICES					
161	HEALTH DEPARTMENT	9,733,600	9,356,000	(377,600)	-3.9%
174	HUMAN SERVICES ADMIN	1,318,400	1,236,600	(81,800)	-6.2%
300	CHILDREN & YOUTH	30,853,600	28,899,400	(1,954,200)	-6.3%
400	NESHAMINY MANOR	32,626,000	33,675,600	1,049,600	3.2%
500	AREA AGENCY ON AGING	8,515,100	8,300,500	(214,600)	-2.5%
600	MH/MR PROGRAM	76,508,600	83,722,500	7,213,900	9.4%
700	BEHAVIORIAL HEALTH	50,000,000	52,000,000	2,000,000	4.0%
	HUMAN SERVICES	209,555,300	217,190,600	8,012,900	3.8%
TAXES & OTHER REVENUES					
	REAL ESTATE TAXES	136,036,200	138,696,500	2,660,300	2.0%
	PUBLIC UTILITY TAX	235,000	250,000	15,000	6.4%
	INTEREST INCOME	1,401,800	3,726,000	2,324,200	165.8%
	WASTE MANAGEMENT	2,100,000	2,007,500	(92,500)	-4.4%
	MISCELLANEOUS	971,000	3,434,200	2,463,200	253.7%
	TAXES & OTHER	140,744,000	148,114,200	7,370,200	5.2%
	DEBT SERVICE TAXES	35,500,000	34,675,000	(825,000)	-2.3%
	DEBT SERVICE DRAW	2,001,000	2,300,000	299,000	
	TOTAL GENERAL OPERATING	448,672,000	466,432,000	18,137,600	4.0%
	HOME PROGRAM	1,696,500	2,858,900	1,162,400	68.5%
	COMMUNITY DEVELOPMENT	4,152,500	3,358,800	(793,700)	-19.1%
		5,849,000	6,217,700	368,700	6.3%
	TOTAL OPERATING BUDGET	454,521,000	472,649,700	18,128,700	4.0%

COUNTY OF BUCKS - TOTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>Increases</u>	
				<u>08 Budget to 07 Budget</u>	
				\$	%
I - FINANCE & ADMINISTRATION					
101	COMMISSIONERS	961,800	977,900	16,100	1.7%
102	SOLICITOR	530,900	718,400	187,500	35.3%
107	TAX ASSESSMENT	1,924,500	1,925,600	1,100	0.1%
110	TAX COLLECTORS	1,126,500	1,157,600	31,100	2.8%
111	TAX CLAIM BUREAU	559,900	556,600	(3,300)	-0.6%
117	INFORMATION SERVICES	5,804,200	6,086,000	281,800	4.9%
118	PURCHASING	503,700	521,100	17,400	3.5%
119	MICROFILM & PRINTING	368,600	354,100	(14,500)	-3.9%
120	PUBLIC INFORMATION	530,000	566,200	36,200	6.8%
121	ERP IMPLEMENTATION	454,000	533,600	79,600	17.5%
123	FINANCE	827,100	839,600	12,500	1.5%
125	HUMAN RESOURCES	969,300	801,600	(167,700)	-17.3%
126	MAIL ROOM	628,300	646,200	17,900	2.8%
191	INSURANCE	1,803,400	1,784,500	(18,900)	-1.0%
192	SELF INSURANCE	4,130,000	3,598,000	(532,000)	-12.9%
100	ADMINISTRATIVE	1,178,000	1,192,100	14,100	1.2%
	FINANCE & ADMIN	22,300,200	22,259,100	(41,100)	-0.2%
II - ELECTED OFFICIALS					
109	TREASURER	694,100	720,600	26,500	3.8%
112	CONTROLLER	2,255,300	2,304,500	49,200	2.2%
115	RECORDER OF DEEDS	1,805,700	1,847,800	42,100	2.3%
130	REGISTER OF WILLS	1,477,500	1,484,700	7,200	0.5%
131	SHERIFF	5,020,300	5,277,900	257,600	5.1%
132	CORONER	707,400	858,000	150,600	21.3%
133	PROTHONOTARY	1,969,000	1,973,700	4,700	0.2%
134	CLERK OF COURTS	1,493,500	1,488,900	(4,600)	-0.3%
138	DISTRICT ATTORNEY	6,499,500	6,678,500	179,000	2.8%
142	JURY COMMISSIONERS	66,700	68,300	1,600	2.4%
143	CONSTABLES	1,869,000	1,949,800	80,800	4.3%
144	CRIME LAB	258,600	271,700	13,100	5.1%
	ELECTED OFFICIALS	24,116,600	24,924,400	807,800	3.3%
III - COURTS					
135	DOMESTIC RELATIONS	7,284,700	7,350,500	65,800	0.9%
139	LAW LIBRARY	392,100	342,100	(50,000)	-12.8%
140	COURTS	7,004,500	7,099,000	94,500	1.3%
141	GRAND JURY	34,000	30,000	(4,000)	-11.8%
147	COURT STENOGRAPHERS	2,068,300	2,094,000	25,700	1.2%
151	ADULT PROBATION	5,080,900	5,398,200	317,300	6.2%
152	JUVENILE PROB+PAROLE	4,260,800	4,421,900	161,100	3.8%
200	DISTRICT COURTS	7,072,400	7,154,000	81,600	1.2%
300	JUVENILE PLACEMENT	24,036,400	24,885,400	849,000	3.5%
	COURTS	57,234,100	58,775,100	1,541,000	2.7%

COUNTY OF BUCKS - TOTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>Increases</u>	
				<u>08 Budget to 07 Budget</u>	
				<u>\$</u>	<u>%</u>
IV - CORRECTIONS					
145	ADMINISTRATION	2,855,400	3,088,500	233,100	8.2%
158	WCCC	807,700	796,900	(10,800)	-1.3%
159	BC CORRECTIONS CTR	20,451,900	21,025,900	574,000	2.8%
160	MCCC	6,400,200	6,439,000	38,800	0.6%
	CORRECTIONS	30,515,200	31,350,300	835,100	2.7%
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	95,200	99,700	4,500	4.7%
1001	AGRICULTURAL EXTENSION	322,000	330,700	8,700	2.7%
1002	OPPORTUNITY COUNCIL	246,600	253,300	6,700	2.7%
1014	AGRICULTURAL PRESERVATION	135,000	150,000	15,000	11.1%
1022	COMMUNITY COLLEGE	8,217,200	8,440,000	222,800	2.7%
1024	LIBRARY CONTRIBUTION	5,273,300	5,415,600	142,300	2.7%
1025	OTHER CIVIC GROUPS	250,000	250,000	0	0.0%
1026	TRANSPORTATION (SEPTA)	2,922,000	2,981,000	59,000	2.0%
1028	BC TRANSPORT PASS THRU	2,023,000	2,115,000	92,000	4.5%
1027	HAZARDOUS WASTE	205,000	213,900	8,900	4.3%
	AUTHORITIES & MISC	19,689,300	20,249,200	559,900	2.8%
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECT	1,283,500	1,367,500	84,000	6.5%
108	CONSUMER PROTECTION	585,500	606,200	20,700	3.5%
113	VOTING MACHINES	444,300	487,200	42,900	9.7%
114	PLANNING COMMISSION	3,251,300	3,024,500	(226,800)	-7.0%
137	PUBLIC DEFENDER	3,019,600	3,097,200	77,600	2.6%
173	MILITARY AFFAIRS	378,400	378,300	(100)	0.0%
	COMMUNITY SERVICES	8,962,600	8,960,900	(1,700)	0.0%
VII - EMERGENCY SERVICES					
116	CENTRAL TELEPHONE	120,600	120,100	(500)	-0.4%
122	FIRE MARSHALL	392,600	477,900	85,300	21.7%
166	EMERGENCY HEALTH	730,400	723,100	(7,300)	-1.0%
2200	EMERGENCY COMMUNICATIONS	10,837,700	14,594,100	3,756,400	34.7%
172	EMERGENCY MGT AGENCY	1,406,600	1,582,000	175,400	12.5%
1200	HAZMAT	263,600	287,400	23,800	9.0%
179	PUBLIC SAFETY TRAINING CTR	571,300	584,300	13,000	2.3%
186	POLICE TRAINING	446,600	312,600	(134,000)	-30.0%
187	SECURITY	1,696,000	1,769,100	73,100	4.3%
	EMERGENCY SERVICES	16,465,400	20,450,600	3,985,200	24.2%

COUNTY OF BUCKS - TOTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	<u>2007 Budget</u>	<u>2008 Budget</u>	<u>Increases</u>	
				<u>08 Budget to 07 Budget</u>	
				<u>\$</u>	<u>%</u>
VIII - GENERAL SERVICES					
124 PUBLIC WORKS		8,981,500	9,594,000	612,500	6.8%
185 WATER & SEWER AUTH		7,000	7,000	0	0.0%
1101 LIQUID FUELS		618,600	644,600	26,000	4.2%
2100 BRIDGE RECONSTRUCTION		1,600,000	1,600,000	0	0.0%
800 PARKS & RECREATION		4,359,500	4,443,100	83,600	1.9%
GENERAL SERVICES		15,566,600	16,288,700	722,100	4.6%
IX - HUMAN SERVICES					
161 HEALTH DEPARTMENT		13,539,300	14,009,000	469,700	3.5%
174 HUMAN SERVICES ADMIN		1,371,000	1,390,500	19,500	1.4%
300 CHILDREN & YOUTH		36,170,700	35,054,900	(1,115,800)	-3.1%
400 NESHAMINY MANOR		33,184,600	33,728,700	544,100	1.6%
500 AREA AGENCY ON AGING		9,495,300	9,418,400	(76,900)	-0.8%
600 MH/MR PROGRAM		78,534,400	85,809,100	7,274,700	9.3%
700 BEHAVIORIAL HEALTH		50,000,000	52,000,000	2,000,000	4.0%
1031 DRUG & ALCOHOL		326,700	335,500	8,800	2.7%
HUMAN SERVICES		222,622,000	231,746,100	9,124,100	4.1%
X - TRANSFER TO OTHER COST CNTRS		(6,656,600)	(6,093,600)	563,000	-8.5%
DEBT SERVICE PAYMENTS		37,501,000	36,975,000	(526,000)	-1.4%
TOTAL GENERAL OPERATING		448,316,400	465,885,800	17,569,400	3.9%
SPECIAL REVENUES (NO COUNTY MATCH)					
HOME PROGRAM		1,696,500	2,858,900	1,162,400	68.5%
COMMUNITY DEVELOPMENT		4,052,500	3,258,800	(793,700)	-19.6%
		5,749,000	6,117,700	368,700	6.4%
TOTAL OPERATING BUDGET		454,065,400	472,003,500	17,938,100	4.0%