

COUNTY OF BUCKS

2009 FINAL BUDGET

December 17, 2008

COMMISSIONERS

James F. Cawley, Esq, Chairman

Charles H. Martin

Diane M. Ellis-Marseglia, LCSW

David M. Sanko, COO/Managing Director

Brian Hessenthaler, CPA, Director of Finance & Administration

David P. Boscola, Deputy Finance Director

**COUNTY OF BUCKS
SUMMARY OPERATING FUNDS**

	<u>2008 Budget</u>	<u>2009 Budget</u>	<u>Increases</u>	
			<u>\$</u>	<u>%</u>
BEGINNING BALANCE	60,887,800	71,326,700		
TAX MILLAGE	<u>21.942</u>	<u>21.942</u>	<u>0.000</u>	<u>0.0%</u>
TOTAL REVENUES				
FINANCE & ADMINISTRATION	2,467,400	2,682,000	214,600	8.7%
ELECTED OFFICIALS	14,277,000	14,760,500	483,500	3.4%
COURTS	27,861,600	29,937,800	2,076,200	7.5%
CORRECTIONS	1,684,000	1,491,500	(192,500)	-11.4%
AUTHORITIES & MISC	2,428,600	2,667,900	239,300	9.9%
COMMUNITY SERVICES	1,097,100	1,065,900	(31,200)	-2.8%
EMERGENCY SERVICES	9,916,100	10,896,100	980,000	9.9%
GENERAL SERVICES	4,420,400	5,452,200	1,031,800	23.3%
HUMAN SERVICES	217,190,600	209,827,000	(7,363,600)	-3.4%
TAXES & OTHER REVENUES	148,114,200	147,330,000	(784,200)	-0.5%
DEBT SVC TAXES & OTHER	36,975,000	38,180,000	1,205,000	3.3%
TOTAL BEFORE TRANSFERS	466,432,000	464,290,900	(2,141,100)	-0.5%
TRANS BONDS & COM DEV	100,000	100,000	0	0.0%
TOTAL REVENUES	466,532,000	464,390,900	(2,141,100)	-0.5%
TOTAL EXPENDITURES				
FINANCE & ADMINISTRATION	22,259,100	22,642,800	383,700	1.7%
ELECTED OFFICIALS	24,924,400	26,141,200	1,216,800	4.9%
COURTS	58,775,100	61,209,600	2,434,500	4.1%
CORRECTIONS	31,350,300	32,619,200	1,268,900	4.0%
AUTHORITIES & MISC	20,249,200	20,693,100	443,900	2.2%
COMMUNITY SERVICES	8,960,900	9,422,500	461,600	5.2%
EMERGENCY SERVICES	20,450,600	20,042,000	(408,600)	-2.0%
GENERAL SERVICES	16,288,700	16,867,500	578,800	3.6%
HUMAN SERVICES	231,746,100	226,032,600	(5,713,500)	-2.5%
TO OTHER COST CENTERS	(6,093,600)	(6,154,200)	(60,600)	1.0%
DEBT SERVICE	36,975,000	38,180,000	1,205,000	3.3%
TOTAL OPERATING COSTS	465,885,800	467,696,300	1,810,500	0.4%
TRANSFER TO NON-GF ACCOUNTS	(73,900)	(80,300)	(6,400)	
TOTAL EXPENDITURES	465,811,900	467,616,000	1,804,100	0.4%
GENERAL FUND BALANCE INCREASE (USE)	720,100	(3,225,100)		
ENDING BALANCE	61,607,900	68,101,600		

Real Estate Taxes

General Fund Real Estate Taxes	138,696,500	137,300,900	(1,395,600)	-1.0%
Debt Service Real Estate Taxes	34,675,000	33,180,000	(1,495,000)	-4.3%
Total Real Estate Taxes	<u>173,371,500</u>	<u>170,480,900</u>	<u>(2,890,600)</u>	-1.7%

**COUNTY OF BUCKS
FUND BALANCES**

BUDGET 2008

	BEGINNING <u>BALANCE</u>	TRANSFERS <u>IN</u>	<u>RECEIPTS</u>	<u>EXPENDITURES</u>	TRANSFERS <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	472,329,700	471,441,400	791,700	61,607,900

BUDGET 2009

	BEGIN <u>BALANCE</u>	TRANS <u>IN</u>	<u>RECEIPTS</u>	<u>EXPEND</u>	TRANS <u>OUT</u>	ENDING <u>BALANCE</u>
GENERAL FUND	71,326,700	100,000	422,839,500	425,650,100	514,500	68,101,600
LIQUID FUELS	0	800,000	650,400	1,450,400	0	0
HAZMAT	80,300	0	221,000	301,300	0	0
BRIDGE RECONSTRUCTION	0	320,000	1,280,000	1,600,000	0	0
SUB TOTAL	71,407,000	1,220,000	424,990,900	429,001,800	514,500	68,101,600
DEBT SERVICE	10,183,600	0	33,451,400	38,180,000	0	5,455,000
SUB TOTAL	81,590,600	1,220,000	458,442,300	467,181,800	514,500	73,556,600
HOME & COMM DEVELOP	0	0	7,047,200	6,947,200	100,000	0
TOTAL	81,590,600	1,220,000	465,489,500	474,129,000	614,500	73,556,600

1997 BOND & OPEN SPACE	11,535,000	0	2,552,200	3,440,800	0	10,646,400
SPECIAL PROJECTS	1,726,000	514,500	3,452,900	5,693,400	0	0
1999 BOND	582,000	0	0	582,000	0	0
2002 LOAN	818,300	0	6,500	824,800	0	0
2003 LOAN	1,315,600	0	16,400	1,332,000	0	0
2005 BOND	4,263,700	0	4,516,800	3,960,500	320,000	4,500,000
2007 BOND	23,610,800	0	312,500	22,448,700	800,000	674,600
2008 BOND	53,846,700	0	648,500	51,860,200	0	2,635,000
BOND TOTAL	97,698,100	514,500	11,505,800	90,142,400	1,120,000	18,456,000
 TOTAL COUNTY	 179,288,700	 1,734,500	 476,995,300	 564,271,400	 1,734,500	 92,012,600

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	<i>Increases</i>			
		<i>2008 Budget</i>	<i>2009 Budget</i>	<i>09 Budget to 08 Budget</i>	<i>09 Budget to 08 Budget</i>
				\$	%
I - FINANCE & ADMINISTRATION					
107	TAX ASSESSMENT	248,500	193,500	(55,000)	-22.1%
111	TAX CLAIM BUREAU	1,755,000	1,936,600	181,600	10.3%
117	INFORMATION SERVICES	310,000	280,000	(30,000)	-9.7%
118	PURCHASING	28,400	31,400	3,000	10.6%
119	MICROFILM & PRINTING	500	500	0	0.0%
192	SELF-INSURANCE	125,000	240,000	115,000	92.0%
	FINANCE & ADMIN	2,467,400	2,682,000	214,600	8.7%
II - ELECTED OFFICIALS					
109	TREASURER	187,700	196,700	9,000	4.8%
115	RECORDER OF DEEDS	4,335,000	3,923,000	(412,000)	-9.5%
130	REGISTER OF WILLS	2,153,300	2,163,200	9,900	0.5%
131	SHERIFF	1,895,000	1,954,000	59,000	3.1%
132	CORONER	96,000	104,000	8,000	8.3%
133	PROTHONOTARY	2,676,000	2,842,500	166,500	6.2%
134	CLERK OF COURTS	1,700,000	2,315,000	615,000	36.2%
138	DISTRICT ATTORNEY	288,500	309,100	20,600	7.1%
143	CONSTABLES	945,500	953,000	7,500	0.8%
	ELECTED OFFICIALS	14,277,000	14,760,500	483,500	3.4%
III - COURTS					
135	DOMESTIC RELATIONS	5,005,000	5,213,100	208,100	4.2%
139	LAW LIBRARY	152,000	168,400	16,400	10.8%
140	COURTS	1,158,800	1,144,800	(14,000)	-1.2%
141	GRAND JURY	14,000	16,000	2,000	14.3%
151	ADULT PROBATION	1,908,100	1,938,600	30,500	1.6%
152	JUVENILE PROB+PAROLE	908,900	903,200	(5,700)	-0.6%
200	DISTRICT COURTS	2,138,400	2,361,500	223,100	10.4%
300	JUVENILE PLACEMENTS	16,576,400	18,192,200	1,615,800	9.7%
	COURTS	27,861,600	29,937,800	2,076,200	7.5%
IV - CORRECTIONS					
159	B C CORRECTIONS CTR	270,000	300,000	30,000	11.1%
160	MCCC	1,414,000	1,191,500	(222,500)	-15.7%
	CORRECTIONS	1,684,000	1,491,500	(192,500)	-11.4%
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	99,700	100,000	300	0.3%
1028	BC TRANSPORT PASS THRU	2,115,000	2,354,000	239,000	11.3%
1027	HAZARDOUS WASTE	213,900	213,900	0	0.0%
	AUTHORITIES & MISC	2,428,600	2,667,900	239,300	9.9%
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECT	15,500	53,900	38,400	247.7%
108	CONSUMER PROTECTION	245,000	260,000	15,000	6.1%
114	PLANNING COMMISSION	800,600	713,700	(86,900)	-10.9%
137	PUBLIC DEFENDER	20,000	24,900	4,900	
173	MILITARY AFFAIRS	16,000	13,400	(2,600)	-16.3%
	COMMUNITY SERVICES	1,097,100	1,065,900	(31,200)	-2.8%

COUNTY OF BUCKS - DEPARTMENTAL REVENUES

DEPT #	DEPARTMENT NAME	<i>Increases</i>			
		<i>2008 Budget</i>	<i>2009 Budget</i>	<i>09 Budget to 08 Budget</i>	
				\$	%
VII - EMERGENCY SERVICES					
122	FIRE MARSHALL	4,000	43,100	39,100	977.5%
166	EMERGENCY HEALTH	475,100	457,400	(17,700)	-3.7%
2200	EMERGENCY COMMUNICATIONS	7,748,000	6,974,100	(773,900)	-10.0%
172	EMERGENCY MGT AGENCY	1,106,800	2,645,100	1,538,300	139.0%
1200	HAZMAT	213,500	221,000	7,500	3.5%
186	POLICE TRAINING	167,200	354,400	187,200	112.0%
187	SECURITY	201,500	201,000	(500)	-0.2%
	EMERGENCY SERVICES	9,916,100	10,896,100	980,000	9.9%
VIII - GENERAL SERVICES					
124	PUBLIC WORKS	799,900	814,600	14,700	1.8%
1101	LIQUID FUELS	515,000	1,450,400	935,400	181.6%
2100	BRIDGE RECONSTRUCTION	1,600,000	1,600,000	0	0.0%
800	PARKS & RECREATION	1,505,500	1,587,200	81,700	5.4%
	GENERAL SERVICES	4,420,400	5,452,200	1,031,800	23.3%
IX - HUMAN SERVICES					
161	HEALTH DEPARTMENT	9,356,000	8,847,700	(508,300)	-5.4%
174	HUMAN SERVICES ADMIN	1,236,600	1,236,600	0	0.0%
300	CHILDREN & YOUTH	28,899,400	31,144,900	2,245,500	7.8%
400	NESHAMINY MANOR	33,675,600	35,615,800	1,940,200	5.8%
500	AREA AGENCY ON AGING	8,300,500	8,424,800	124,300	1.5%
600	MH/MR PROGRAM	83,722,500	59,557,200	(24,165,300)	-28.9%
700	BEHAVIORIAL HEALTH	52,000,000	65,000,000	13,000,000	25.0%
	HUMAN SERVICES	217,190,600	209,827,000	(6,855,300)	-3.2%
TAXES & OTHER REVENUES					
	REAL ESTATE TAXES	138,696,500	137,300,900	(1,395,600)	-1.0%
	PUBLIC UTILITY TAX	250,000	250,000	0	0.0%
	INTEREST INCOME	3,726,000	2,821,000	(905,000)	-24.3%
	WASTE MANAGEMENT	2,007,500	2,082,500	75,000	3.7%
	MISCELLANEOUS	3,434,200	4,875,600	1,441,400	42.0%
	TAXES & OTHER	148,114,200	147,330,000	(784,200)	-0.5%
	DEBT SERVICE TAXES	34,675,000	33,180,000	(1,495,000)	-4.3%
	DEBT SERVICE DRAW	2,300,000	5,000,000	2,700,000	
	TOTAL GENERAL OPERATING	466,432,000	464,290,900	(1,632,800)	-0.4%
	HOME PROGRAM	2,858,900	3,473,300	614,400	21.5%
	COMMUNITY DEVELOPMENT	3,358,800	3,573,900	215,100	6.4%
		6,217,700	7,047,200	829,500	13.3%
	TOTAL OPERATING BUDGET	472,649,700	471,338,100	(1,311,600)	-0.3%

COUNTY OF BUCKS - TOTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	<u>2008 Budget</u>	<u>2009 Budget</u>	<u>Increases</u>	
				<u>09 Budget to 08 Budget</u>	
				\$	%
I - FINANCE & ADMINISTRATION					
101	COMMISSIONERS	977,900	1,011,600	33,700	3.4%
102	SOLICITOR	718,400	795,700	77,300	10.8%
107	TAX ASSESSMENT	1,925,600	1,988,700	63,100	3.3%
110	TAX COLLECTORS	1,157,600	1,167,500	9,900	0.9%
111	TAX CLAIM BUREAU	556,600	549,700	(6,900)	-1.2%
117	INFORMATION SERVICES	6,086,000	6,152,200	66,200	1.1%
118	PURCHASING	521,100	532,100	11,000	2.1%
119	MICROFILM & PRINTING	354,100	398,500	44,400	12.5%
120	PUBLIC INFORMATION	566,200	720,600	154,400	27.3%
121	ERP IMPLEMENTATION	533,600	534,800	1,200	0.2%
123	FINANCE	839,600	880,200	40,600	4.8%
125	HUMAN RESOURCES	801,600	800,000	(1,600)	-0.2%
126	MAIL ROOM	646,200	646,900	700	0.1%
191	INSURANCE	1,784,500	1,734,800	(49,700)	-2.8%
192	SELF INSURANCE	3,598,000	3,602,000	4,000	0.1%
100	ADMINISTRATIVE	1,192,100	1,127,500	(64,600)	-5.4%
FINANCE & ADMIN		22,259,100	22,642,800	383,700	1.7%
II - ELECTED OFFICIALS					
109	TREASURER	720,600	756,800	36,200	5.0%
112	CONTROLLER	2,304,500	2,383,300	78,800	3.4%
115	RECORDER OF DEEDS	1,847,800	1,863,200	15,400	0.8%
130	REGISTER OF WILLS	1,484,700	1,529,000	44,300	3.0%
131	SHERIFF	5,277,900	5,437,400	159,500	3.0%
132	CORONER	858,000	955,000	97,000	11.3%
133	PROTHONOTARY	1,973,700	2,051,200	77,500	3.9%
134	CLERK OF COURTS	1,488,900	1,631,500	142,600	9.6%
138	DISTRICT ATTORNEY	6,678,500	7,181,700	503,200	7.5%
142	JURY COMMISSIONERS	68,300	70,100	1,800	2.6%
143	CONSTABLES	1,949,800	2,007,400	57,600	3.0%
144	CRIME LAB	271,700	274,600	2,900	1.1%
ELECTED OFFICIALS		24,924,400	26,141,200	1,216,800	4.9%
III - COURTS					
135	DOMESTIC RELATIONS	7,350,500	7,704,400	353,900	4.8%
139	LAW LIBRARY	342,100	359,600	17,500	5.1%
140	COURTS	7,099,000	7,276,500	177,500	2.5%
141	GRAND JURY	30,000	31,000	1,000	3.3%
147	COURT STENOGRAPHERS	2,094,000	2,212,200	118,200	5.6%
151	ADULT PROBATION	5,398,200	6,150,300	752,100	13.9%
152	JUVENILE PROB+PAROLE	4,421,900	4,825,800	403,900	9.1%
200	DISTRICT COURTS	7,154,000	7,871,900	717,900	10.0%
300	JUVENILE PLACEMENT	24,885,400	24,777,900	(107,500)	-0.4%
COURTS		58,775,100	61,209,600	2,434,500	4.1%

COUNTY OF BUCKS - TOTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	<u>2008 Budget</u>	<u>2009 Budget</u>	<u>Increases</u>	
				<u>09 Budget to 08 Budget</u>	
				\$	%
IV - CORRECTIONS					
145	ADMINISTRATION	3,088,500	3,118,600	30,100	1.0%
158	WCCC	796,900	777,200	(19,700)	-2.5%
159	BC CORRECTIONS CTR	21,025,900	22,270,800	1,244,900	5.9%
160	MCCC	6,439,000	6,452,600	13,600	0.2%
	CORRECTIONS	31,350,300	32,619,200	1,268,900	4.0%
V - AUTHORITIES & MISCELLANEOUS					
1000	PASS-THRU GRANTS	99,700	100,000	300	0.3%
1001	AGRICULTURAL EXTENSION	330,700	340,700	10,000	3.0%
1002	OPPORTUNITY COUNCIL	253,300	260,900	7,600	3.0%
1022	COMMUNITY COLLEGE	8,440,000	8,470,400	30,400	0.4%
1024	LIBRARY CONTRIBUTION	5,415,600	5,578,100	162,500	3.0%
1025	OTHER CIVIC GROUPS	250,000	250,000	0	0.0%
1026	TRANSPORTATION (SEPTA)	2,981,000	3,097,000	116,000	3.9%
1028	BC TRANSPORT PASS THRU	2,115,000	2,354,000	239,000	11.3%
1027	HAZARDOUS WASTE	213,900	242,000	28,100	13.1%
	AUTHORITIES & MISC	20,099,200	20,693,100	593,900	3.0%
VI - COMMUNITY SERVICES					
105	VOTER REG/BRD OF ELECT	1,367,500	1,388,500	21,000	1.5%
108	CONSUMER PROTECTION	606,200	636,000	29,800	4.9%
113	VOTING MACHINES	487,200	560,300	73,100	15.0%
114	PLANNING COMMISSION	3,174,500	3,235,100	60,600	1.9%
137	PUBLIC DEFENDER	3,097,200	3,261,000	163,800	5.3%
173	MILITARY AFFAIRS	378,300	341,600	(36,700)	-9.7%
	COMMUNITY SERVICES	9,110,900	9,422,500	311,600	3.4%
VII - EMERGENCY SERVICES					
116	CENTRAL TELEPHONE	120,100	130,200	10,100	8.4%
122	FIRE MARSHALL	477,900	488,200	10,300	2.2%
166	EMERGENCY HEALTH	723,100	740,600	17,500	2.4%
2200	EMERGENCY COMMUNICATIONS	14,594,100	12,323,000	(2,271,100)	-15.6%
172	EMERGENCY MGT AGENCY	1,582,000	3,105,000	1,523,000	96.3%
1200	HAZMAT	287,400	301,300	13,900	4.8%
179	PUBLIC SAFETY TRAINING CTR	584,300	615,000	30,700	5.3%
186	POLICE TRAINING	312,600	504,300	191,700	61.3%
187	SECURITY	1,769,100	1,834,400	65,300	3.7%
	EMERGENCY SERVICES	20,450,600	20,042,000	(408,600)	-2.0%

COUNTY OF BUCKS - TOTAL EXPENDITURES

DEPT #	DEPARTMENT NAME	<u>2008 Budget</u>	<u>2009 Budget</u>	<u>Increases</u>	
				<u>09 Budget to 08 Budget</u>	
				\$	%
VIII - GENERAL SERVICES					
124 PUBLIC WORKS		9,601,000	9,284,500	(316,500)	-3.3%
1101 LIQUID FUELS		644,600	1,450,400	805,800	125.0%
2100 BRIDGE RECONSTRUCTION		1,600,000	1,600,000	0	0.0%
800 PARKS & RECREATION		4,443,100	4,532,600	89,500	2.0%
GENERAL SERVICES		<u>16,288,700</u>	<u>16,867,500</u>	<u>578,800</u>	<u>3.6%</u>
IX - HUMAN SERVICES					
161 HEALTH DEPARTMENT		14,009,000	14,482,300	473,300	3.4%
174 HUMAN SERVICES ADMIN		1,390,500	1,392,400	1,900	0.1%
300 CHILDREN & YOUTH		35,054,900	37,533,900	2,479,000	7.1%
400 NESHAMINY MANOR		33,728,700	35,767,200	2,038,500	6.0%
500 AREA AGENCY ON AGING		9,418,400	9,631,100	212,700	2.3%
600 MH/MR PROGRAM		85,809,100	61,880,100	(23,929,000)	-27.9%
700 BEHAVIORIAL HEALTH		52,000,000	65,000,000	13,000,000	25.0%
1031 DRUG & ALCOHOL		335,500	345,600	10,100	3.0%
HUMAN SERVICES		<u>231,746,100</u>	<u>226,032,600</u>	<u>(5,713,500)</u>	<u>-2.5%</u>
X - TRANSFER TO OTHER COST CNTRS		(6,093,600)	(6,154,200)	(60,600)	1.0%
DEBT SERVICE PAYMENTS		36,975,000	38,180,000	1,205,000	3.3%
TOTAL GENERAL OPERATING		<u>465,885,800</u>	<u>467,696,300</u>	<u>1,810,500</u>	<u>0.4%</u>
SPECIAL REVENUES (NO COUNTY MATCH)					
HOME PROGRAM		2,858,900	3,473,300	614,400	21.5%
COMMUNITY DEVELOPMENT		3,258,800	3,473,900	215,100	6.6%
		<u>6,117,700</u>	<u>6,947,200</u>	<u>829,500</u>	<u>13.6%</u>
TOTAL OPERATING BUDGET		<u>472,003,500</u>	<u>474,643,500</u>	<u>2,640,000</u>	<u>0.6%</u>