

**County of Berks**  
**Adopted**  
**2012 Budget**  
December 15, 2011

Prepared by the Office of Budget & Finance  
Robert Patrizio, CPA  
CFO

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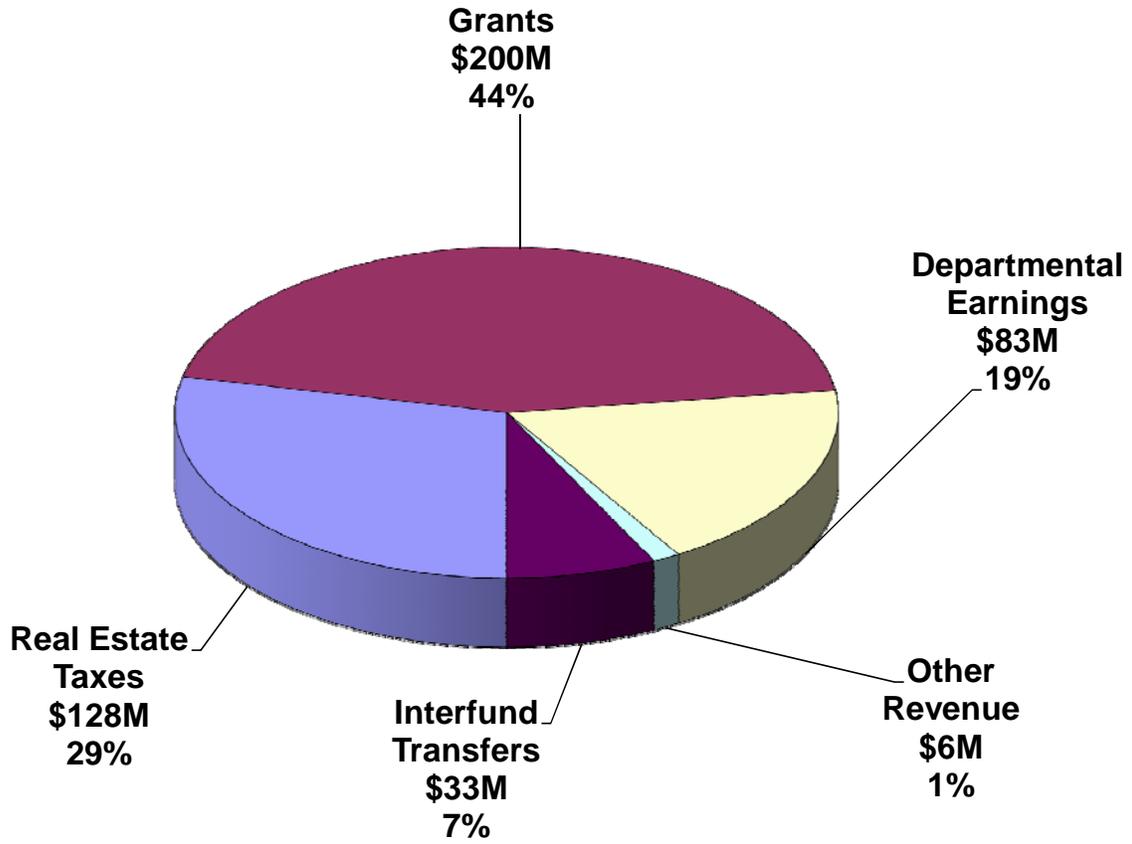
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	2012 Beginning Fund Balance (1)	2012 Budget Revenue (2)	2012 Budget Expenditures (2)	2012 Budget Adjustments (3)	Proposed 2012 Ending Fund Balance (3)
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 119,773,593	\$ 200,810,166	\$ 204,169,915	\$ (4,458,485)	\$ 111,955,359
Non-Spendable (4)	19,067,562			858,611	19,926,173
Committed (5)	15,320,385			(15,320,385)	0
Restricted (6)	1,776,190			659,371	2,435,561
Assigned (7)	5,722,765			8,697,235	14,420,000
	\$ 161,660,495	\$ 200,810,166	\$ 204,169,915	\$ (9,563,653)	\$ 148,737,093
<b>SPECIAL REVENUE FUNDS (8)</b>					
Aging	788,218	10,901,370	11,351,370		338,218
Child Care Info Svcs	0	18,513,354	18,513,354		0
Children & Youth Serv	13,066	30,065,354	35,061,804	4,996,450	13,066
Community Development	0	5,451,772	5,451,772		0
Council on Chemical Abuse	0	4,502,833	6,241,696	1,738,863	0
Domestic Relations	4,168	4,534,407	6,487,747	1,953,340	4,168
Health Choices	12,290,386	81,061,358	81,061,358		12,290,386
Human Services	65,824	2,680,564	2,685,239		61,149
Job Training	725,815	5,428,978	5,428,978		725,815
Liquid Fuels	5,907,174	6,966,271	7,922,300		4,951,145
MH/MR	0	18,608,402	19,483,402	875,000	0
Special Legislation	3,946,074	3,594,549	3,303,749		4,236,874
Total Special Revenue Funds	\$ 23,740,725	\$ 192,309,212	\$ 202,992,769	\$ 9,563,653	\$ 22,620,821
<b>ENTERPRISE FUNDS</b>					
Berks Heim (9)	(6,271,629)	39,220,882	37,010,960	(1,068,269)	(5,129,976)
Emergency 911 Systems (10)	5,419,143	7,607,729	8,634,371	368,259	4,760,760
Youth Detention Center (9)	(12,703,797)	10,240,357	11,993,478	(247,143)	(14,704,061)
Total Enterprise Funds	\$ (13,556,283)	\$ 57,068,968	\$ 57,638,809	\$ (947,153)	\$ (15,073,277)
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	\$ 171,844,937	\$ 450,188,346	\$ 464,801,493	\$ (947,153)	\$ 156,284,637
Capital Projects Fund	\$ 45,968,152	\$ 0	\$ 34,669,571	\$ 0	\$ 11,298,581
<b>Totals</b>	<b>\$ 217,813,089</b>	<b>\$ 450,188,346</b>	<b>\$ 499,471,064</b>	<b>\$ (947,153)</b>	<b>\$ 167,583,218</b>
Non-Spendable General Fund Balance: (4)					
Berks Heim	\$ 5,129,976				
Conversion Pay	92,136				
Youth Detention Center	14,704,061				
			19,926,173		
Committed General Fund Balance: (5)					
			0		
Restricted General Fund Balance: (6)					
ACT 198	80,356				
Farmland preservation	351,000				
Hazmat response	1,290,963				
Workers Comp	713,242				
			2,435,561		
Assigned General Fund Balance: (7)					
222 Corridor	5,000,000				
Capital Projects	1,340,000				
Debt Service Guarantees:					
Airport Authority	580,000				
BCIDA	3,200,000				
Encumbrances	300,000				
Environmental Litigation	0				
Health Insurance Reserve	4,000,000				
			14,420,000		
Total Non-Spendable, Committed, Restricted, and Assigned Fund Balance at 12/31/12			\$ 36,781,734		
Budgeted General Fund support of Special Revenue Funds:					
CYS	4,996,450				
Council on Chemical Abuse	1,738,863				
Domestic Relations	1,953,340				
MH/MR	875,000				
	9,563,653			9,563,653	
			46,345,387		
Reversal of 12/31/2011 Non-Spendable, Committed, Restricted, and Assigned Fund Balance			(41,886,902)		
			\$ 4,458,485		

## FOOTNOTES:

- (1) Beginning Fund Balance is based upon 12/31/11 projection of revenues and expenditures by the Budget Office.
- (2) Revenue and Expenditure numbers include indirect and operating transfers.
- (3) Represents reservation of General Fund balance, uses of General Fund balance for Special Revenue funds and Depreciation/Capital adjustments required by Accounting Principals for Fund balance in Enterprise Funds.
- (4) Non-Spendable General Fund Balance represents inherently nonspendable funds.
- (5) Committed General Fund Balance represents self-imposed limitations set in place prior to the end of the period by the highest level of decision making and that requires formal action at the same level to remove.
- (6) Restricted General Fund Balance represents externally enforceable limitations on use.
- (7) Assigned General Fund Balance represents limitations resulting from intended use, established by the highest level of decision making.

# 2012 Adopted Budget Revenue by Source



Schedule of 2012 Adopted Budget Revenue Sources  
By Fund

County of Berks, Pennsylvania  
2012 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 128,162,015	\$ 12,027,495	\$ 24,230,031	\$ 4,310,514	\$ 32,080,111	\$ 200,810,166
<b>Special Revenue Fund</b>						
Aging	0	10,147,873	550,000	31,500	171,997	10,901,370
Child Care Info Svcs	0	18,509,790	3,564	0	0	18,513,354
Children & Youth Serv	0	29,042,354	0	952,000	71,000	30,065,354
Community Development	0	4,796,772	655,000	0	0	5,451,772
Council on Chemical Abuse	0	4,502,833	0	0	0	4,502,833
Domestic Relations	0	4,134,407	400,000	0	0	4,534,407
Health Choices	0	81,051,358	0	10,000	0	81,061,358
Human Services	0	2,675,808	4,456	300	0	2,680,564
Job Training	0	5,165,355	263,623	0	0	5,428,978
Liquid Fuels	0	6,589,001	0	69,500	307,770	6,966,271
MH/MR	0	18,515,517	16,971	75,914	0	18,608,402
Special Legislation	0	765,798	2,825,900	2,851	0	3,594,549
<b>Total Special Revenue Funds</b>	\$ 0	\$ 185,896,866	\$ 4,719,514	\$ 1,142,065	\$ 550,767	\$ 192,309,212
<b>Enterprise Funds</b>						
Berks Heim	0	0	39,175,186	45,696	0	39,220,882
Emergency 911 Systems	0	0	7,582,395	25,334	0	7,607,729
Youth Detention Center	0	1,893,662	7,507,170	457,977	381,548	10,240,357
<b>Total Enterprise Funds</b>	\$ 0	\$ 1,893,662	\$ 54,264,751	\$ 529,007	\$ 381,548	\$ 57,068,968
<b>Capital Projects Fund</b>						
Capital Projects Fund						0
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total 2012 Revenues</b>	<u>\$ 128,162,015</u>	<u>\$ 199,818,023</u>	<u>\$ 83,214,296</u>	<u>\$ 5,981,586</u>	<u>\$ 33,012,426</u>	<u>\$ 450,188,346</u>

Note:

Grants represent federal and state funding sources.

Dept'l Earnings represent fees for service and program service cost reimbursements.

Other Revenue includes items such as Interest Income, Loan Proceeds, Rental Income and mandated client contributions (i.e. social security).

	2012 Budget Adopted	2011 Budget Adopted	2010 Actual	2012 vs 2011 Budget
<b>General Government</b>				
Budget	\$ 1,083,367	\$ 870,071	\$ 883,741	\$ 213,296
Commissioners	805,931	701,979	1,148,708	103,952
Controller	2,207,182	2,266,296	2,112,107	(59,114)
Election Services	77,500	5,800	120,258	71,700
Facilities	1,061,088	1,004,806	938,353	56,282
Fleet Management	0	0	224,539	0
Human Resources	2,122,853	2,101,945	2,469,138	20,908
Information Systems	7,058,615	5,573,237	4,448,544	1,485,378
Mailroom/Printing	391,518	395,739	469,468	(4,221)
Non-Departmental	12,034,008	11,970,587	9,580,496	63,421
Purchasing	563,262	471,733	441,971	91,529
Real Estate	15,000	12,000	17,023	3,000
Recorder of Deeds	1,886,500	1,856,100	2,077,838	30,400
Solicitor	1,316,950	1,092,576	1,338,040	224,374
Tax Claim	8,125,665	7,122,500	6,676,969	1,003,165
Tax Collectors	47,000	45,000	11,954	2,000
Telecommunications	330,208	300,991	337,136	29,217
Treasurer	124,129,706	124,919,141	123,212,443	(789,435)
Veterans Affairs	750	4	4	746
<b>Total General Government</b>	<b>\$ 163,257,103</b>	<b>\$ 160,710,505</b>	<b>\$ 156,508,730</b>	<b>\$ 2,546,598</b>
<b>Judicial</b>				
Clerk of Courts	1,333,286	1,403,000	1,450,782	(69,714)
Community Bail Program (BCPS)	177,000	271,000	215,130	(94,000)
Coroner	41,000	41,500	34,490	(500)
Court Reporters	0	0	2,320	0
Courts	1,821,991	1,903,746	1,622,230	(81,755)
District Attorney	808,205	789,978	868,795	18,227
District Justices	3,645,000	3,600,000	3,951,680	45,000
Law Library	21,100	10,250	21,678	10,850
Prothonotary	2,070,000	2,148,750	2,096,228	(78,750)
Public Defender	35,043	44,042	49,459	(8,999)
Register of Wills	867,800	870,290	781,576	(2,490)
Sheriff	1,912,030	1,978,202	1,935,205	(66,172)
<b>Total Judicial</b>	<b>\$ 12,732,455</b>	<b>\$ 13,060,758</b>	<b>\$ 13,029,573</b>	<b>\$ (328,303)</b>
<b>Public Safety</b>				
Adult Probation	2,562,918	2,531,240	2,257,195	31,678
Community Corrections	430,050	195,000	42,018	235,050
County Fire Training	50,000	49,570	49,149	430
Emergency Management	389,092	301,155	525,725	87,937
Jail System	2,760,698	3,911,644	3,328,882	(1,150,946)
Juvenile Probation	6,809,212	7,950,073	7,193,319	(1,140,861)
RIP Offenders Grant	422,683	422,683	418,918	0
<b>Total Public Safety</b>	<b>\$ 13,424,653</b>	<b>\$ 15,361,365</b>	<b>\$ 13,815,206</b>	<b>\$ (1,936,712)</b>

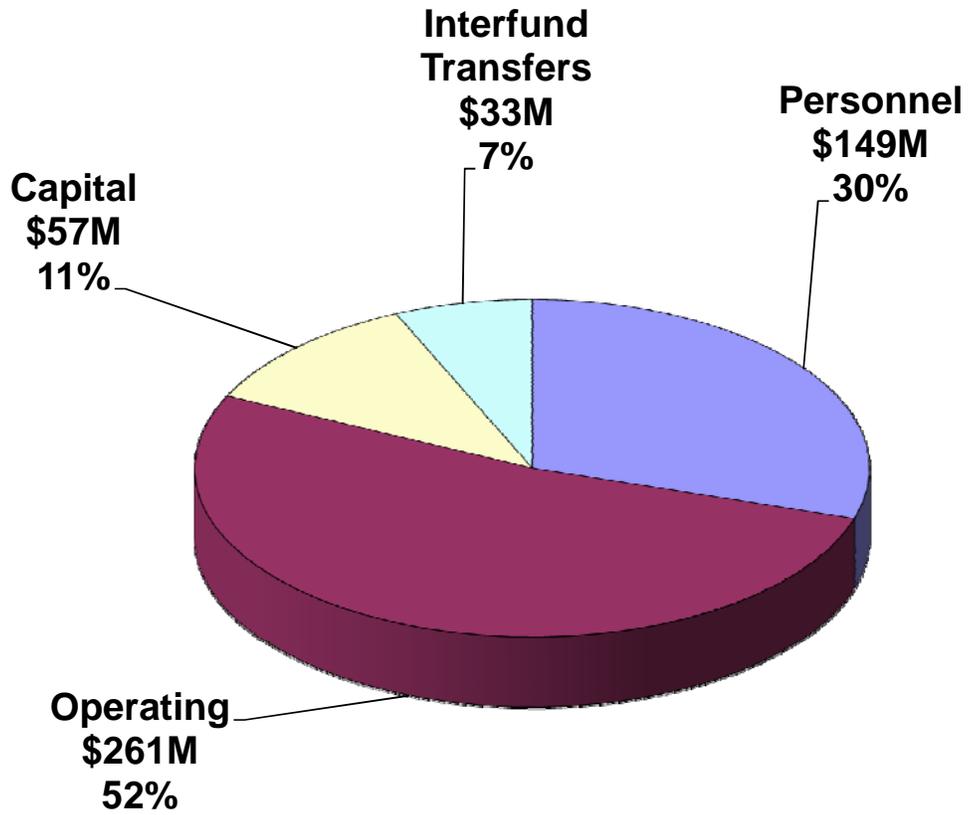
	2012 Budget Adopted	2011 Budget Adopted	2010 Actual	2012 vs 2011 Budget
<b>Human Services</b>				
Aging	10,901,370	12,466,583	10,899,632	(1,565,213)
Child Care Info Svcs	18,513,354	19,700,000	19,687,095	(1,186,646)
Children & Youth Serv	30,065,354	30,974,053	33,283,044	(908,699)
Council on Chemical Abuse	4,502,833	4,640,161	4,888,225	(137,328)
Domestic Relations	4,534,407	4,900,719	6,087,345	(366,312)
Health Choices	81,061,358	78,446,000	80,979,417	2,615,358
Human Services	2,680,564	3,478,278	3,383,836	(797,714)
Job Training	5,428,978	8,022,000	7,709,448	(2,593,022)
MH/MR	18,608,402	19,430,691	15,244,721	(822,289)
<b>Total Human Services</b>	<b>\$ 176,296,620</b>	<b>\$ 182,058,485</b>	<b>\$ 182,162,763</b>	<b>\$ (5,761,865)</b>
<b>Public Works</b>				
Solid Waste/Recycling	3,286,000	3,034,000	2,763,498	252,000
<b>Total Public Works</b>	<b>\$ 3,286,000</b>	<b>\$ 3,034,000</b>	<b>\$ 2,763,498</b>	<b>\$ 252,000</b>
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,000	6,278	40,149	(5,278)
Agricultural Extension	0	0	0	0
Berks Economic Partnership	0	0	0	0
Community Development	5,451,772	6,575,791	9,122,856	(1,124,019)
Growing Greener	0	924,876	20,369	(924,876)
Industrial Development Authority	80,000	80,000	80,000	0
Planning	440,450	497,000	551,750	(56,550)
RACC	250,000	0	0	250,000
<b>Total Community &amp; Economic Devl</b>	<b>\$ 6,223,222</b>	<b>\$ 8,083,945</b>	<b>\$ 9,815,124</b>	<b>\$ (1,860,723)</b>
<b>Cultural/Recreation</b>				
County Library Systems	1,776,542	2,169,504	1,828,594	(392,962)
Parks System	930,531	3,895,793	293,059	(2,965,262)
<b>Total Cultural/Recreation</b>	<b>\$ 2,707,073</b>	<b>\$ 6,065,297</b>	<b>\$ 2,121,653</b>	<b>\$ (3,358,224)</b>
<b>Miscellaneous</b>				
County Farm	10,650	10,609	9,589	41
Insurance	1,413,386	1,220,729	1,527,741	192,657
Liquid Fuels	6,966,271	4,795,233	1,488,091	2,171,038
Security	902,190	925,768	813,757	(23,578)
Special Legislation	3,594,549	3,375,025	3,573,553	219,524
Misc. - Muni. End User Radio Grant	230,000	0	0	230,000
<b>Total Miscellaneous</b>	<b>\$ 13,117,046</b>	<b>\$ 10,327,364</b>	<b>\$ 7,412,731</b>	<b>\$ 2,789,682</b>

Schedule of 2012 Adopted, 2011 Adopted and 2010 Actual Revenues  
By Function

County of Berks, Pennsylvania  
2012 Adopted Annual Budget

	2012 Budget Adopted	2011 Budget Adopted	2010 Actual	2012 vs 2011 Budget
<b>Debt Service</b>				
Debt Service	2,075,206	1,183,622	1,029,929	891,584
<b>Total Debt Service</b>	<u>\$ 2,075,206</u>	<u>\$ 1,183,622</u>	<u>\$ 1,029,929</u>	<u>\$ 891,584</u>
<b>Berks Heim</b>				
Berks Heim	39,220,882	37,924,675	37,128,152	1,296,207
<b>Total Berks Heim</b>	<u>\$ 39,220,882</u>	<u>\$ 37,924,675</u>	<u>\$ 37,128,152</u>	<u>\$ 1,296,207</u>
<b>Youth Detention Center</b>				
Youth Detention Center	10,240,357	10,322,052	10,498,470	(81,695)
<b>Total Youth Detention Center</b>	<u>\$ 10,240,357</u>	<u>\$ 10,322,052</u>	<u>\$ 10,498,470</u>	<u>\$ (81,695)</u>
<b>Emergency 911 System</b>				
Emergency 911 Systems	7,607,729	9,029,675	8,360,606	(1,421,946)
<b>Total Emergency 911 System</b>	<u>\$ 7,607,729</u>	<u>\$ 9,029,675</u>	<u>\$ 8,360,606</u>	<u>\$ (1,421,946)</u>
<b>Capital Projects Fund</b>				
Bond Farmland/Open Space Preservation	0	0	0	0
Capital Projects Fund	0	0	86,901,178	0
<b>Total Capital Projects Fund</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 86,901,178</u>	<u>\$ 0</u>
<b>Total Revenues By Department By Function</b>	<u>\$ 450,188,346</u>	<u>\$ 457,161,743</u>	<u>\$ 531,547,613</u>	<u>\$ (6,973,397)</u>

# 2012 Approved Budget Expenditures by Type

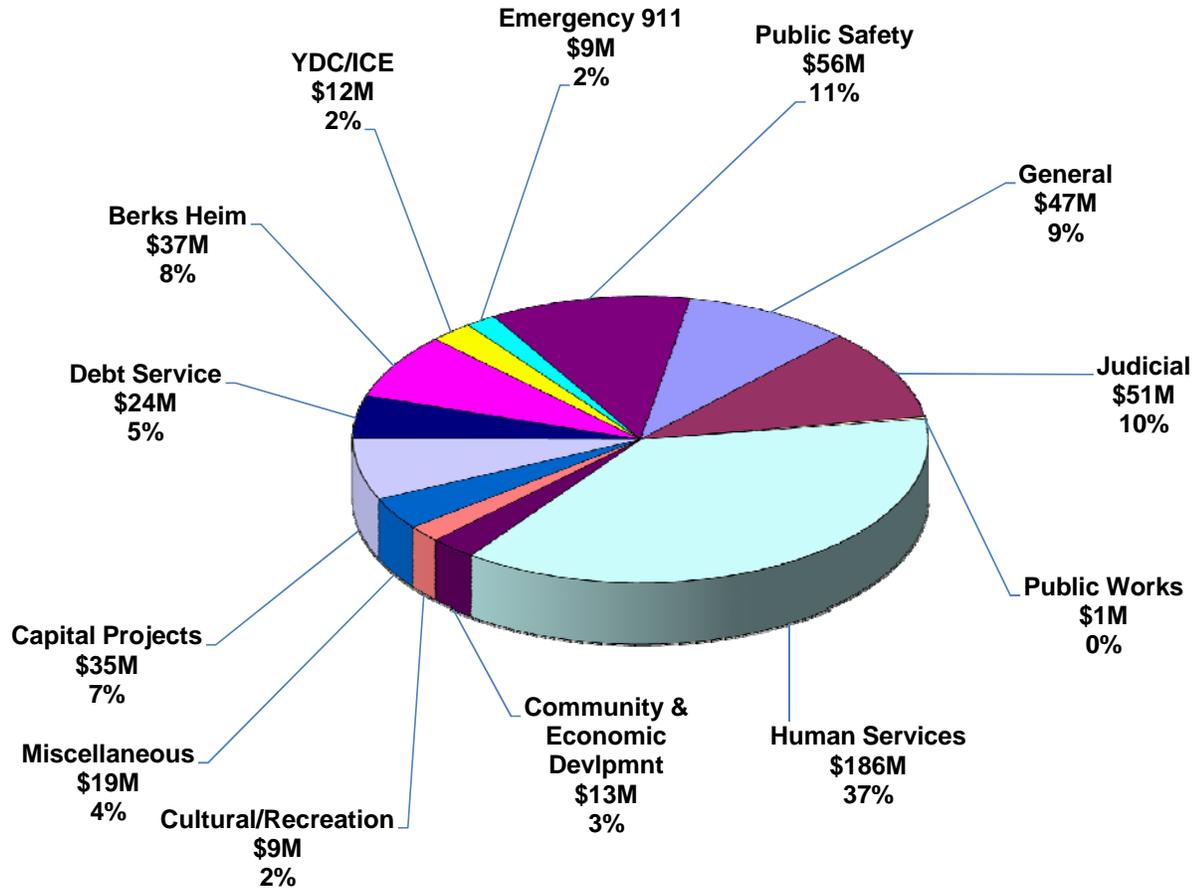


Schedule of 2012 Adopted Budget Expenditures by Type  
By Fund

County of Berks, Pennsylvania  
2012 Adopted Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 86,473,655	\$ 79,292,646	\$ 14,312,669	\$ 24,090,945	\$ 204,169,915
<b>Special Revenue Funds</b>					
Aging	3,551,884	7,072,587	0	726,899	11,351,370
Child Care Info Svcs	0	18,509,790	0	3,564	18,513,354
Children & Youth Serv	10,191,431	22,920,843	13,784	1,935,746	35,061,804
Community Development	311,153	3,643,697	0	1,496,922	5,451,772
Council on Chemical Abuse	0	6,228,779	0	12,917	6,241,696
Domestic Relations	5,426,993	246,576	92,728	721,450	6,487,747
Health Choices	336,348	80,653,434	0	71,576	81,061,358
Human Services	68,558	2,475,081	0	141,600	2,685,239
Job Training	1,584,290	3,728,499	20,475	95,714	5,428,978
Liquid Fuels	27,290	1,151,434	6,676,434	67,142	7,922,300
MH/MR	488,834	18,894,360	8,080	92,128	19,483,402
Special Legislation	0	1,781,914	0	1,521,835	3,303,749
<b>Total Special Revenue Funds</b>	\$ 21,986,781	\$ 167,306,994	\$ 6,811,501	\$ 6,887,493	\$ 202,992,769
<b>Enterprise Funds</b>					
Berks Heim	26,398,476	9,410,775	229,401	972,308	37,010,960
Emergency 911 Systems	5,230,896	2,606,745	500,817	295,913	8,634,371
Youth Detention Center	8,914,546	2,111,540	201,625	765,767	11,993,478
<b>Total Enterprise Funds</b>	\$ 40,543,918	\$ 14,129,060	\$ 931,843	\$ 2,033,988	\$ 57,638,809
<b>Capital Projects Fund</b>					
Bond Farmland/Open Space Preservation					0
Capital Projects - GOB	0	0	429,522	0	429,522
Capital Projects Fund	0	0	34,240,049	0	34,240,049
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 34,669,571	\$ 0	\$ 34,669,571
<b>Total 2012 Expenditures</b>	\$ 149,004,354	\$ 260,728,700	\$ 56,725,584	\$ 33,012,426	\$ 499,471,064

# 2012 Approved Budget Expenditures by Function



	2012 Budget Adopted	2011 Budget Adopted	2010 Actual	2012 vs 2011 Budget
<b>General Government</b>				
Budget	\$ 1,186,759	\$ 1,146,211	\$ 1,177,365	\$ 40,548
Commissioners	2,174,296	2,225,772	2,170,771	(51,476)
Controller	2,497,949	2,526,318	2,357,044	(28,369)
Election Services	1,921,624	1,690,830	1,682,670	230,794
Facilities	19,864,065	10,636,687	7,537,198	9,227,378
Fleet Management	171,570	546,331	320,014	(374,761)
Human Resources	2,657,183	2,723,918	2,397,838	(66,735)
Information Systems	6,280,870	6,840,855	6,715,526	(559,985)
Mailroom/Printing	458,059	519,816	374,089	(61,757)
Purchasing	607,871	644,706	562,531	(36,835)
Real Estate	3,180,282	3,566,947	2,648,701	(386,665)
Recorder of Deeds	1,440,990	1,629,945	1,535,257	(188,955)
Solicitor	1,101,634	1,188,212	1,225,388	(86,578)
Tax Claim	942,154	1,105,730	1,039,904	(163,576)
Tax Collectors	453,064	440,321	439,668	12,743
Telecommunications	329,811	352,278	234,458	(22,467)
Treasurer	802,428	760,012	844,314	42,416
Veterans Affairs	672,499	532,685	546,808	139,814
<b>Total General Government</b>	<b>\$ 46,743,108</b>	<b>\$ 39,077,574</b>	<b>\$ 33,809,544</b>	<b>\$ 7,665,534</b>
<b>Judicial</b>				
Clerk of Courts	2,378,569	2,361,512	2,197,429	17,057
Community Bail Program (BCPS)	596,037	586,663	645,799	9,374
Coroner	1,463,406	1,374,559	1,728,890	88,847
Court Reporters	2,084,745	2,013,015	2,144,495	71,730
Courts	8,608,484	9,084,418	8,741,207	(475,934)
District Attorney	9,752,203	9,290,178	8,896,671	462,025
District Justices	10,510,397	10,165,633	8,660,455	344,764
Law Library	632,249	654,640	567,439	(22,391)
Prothonotary	2,711,850	2,259,411	2,166,037	452,439
Public Defender	3,136,252	3,064,299	2,918,497	71,953
Register of Wills	1,050,486	1,031,800	925,948	18,686
Sheriff	8,550,516	8,041,851	7,880,589	508,665
<b>Total Judicial</b>	<b>\$ 51,475,194</b>	<b>\$ 49,927,979</b>	<b>\$ 47,473,456</b>	<b>\$ 1,547,215</b>
<b>Public Safety</b>				
Adult Probation	6,896,298	6,407,848	6,214,700	488,450
Community Corrections	2,163,797	2,311,055	1,523,495	(147,258)
County Fire Training	718,955	428,189	327,212	290,766
Emergency Management	1,428,726	1,181,473	1,142,348	247,253
Jail System	30,535,143	30,564,204	30,137,709	(29,061)
Juvenile Probation	14,159,252	14,837,843	13,350,732	(678,591)
RIP Offenders Grant	428,236	427,905	429,655	331
Miscellaneous	63,000	67,000	13,000	(4,000)
<b>Total Public Safety</b>	<b>\$ 56,393,407</b>	<b>\$ 56,225,517</b>	<b>\$ 53,138,851</b>	<b>\$ 167,890</b>

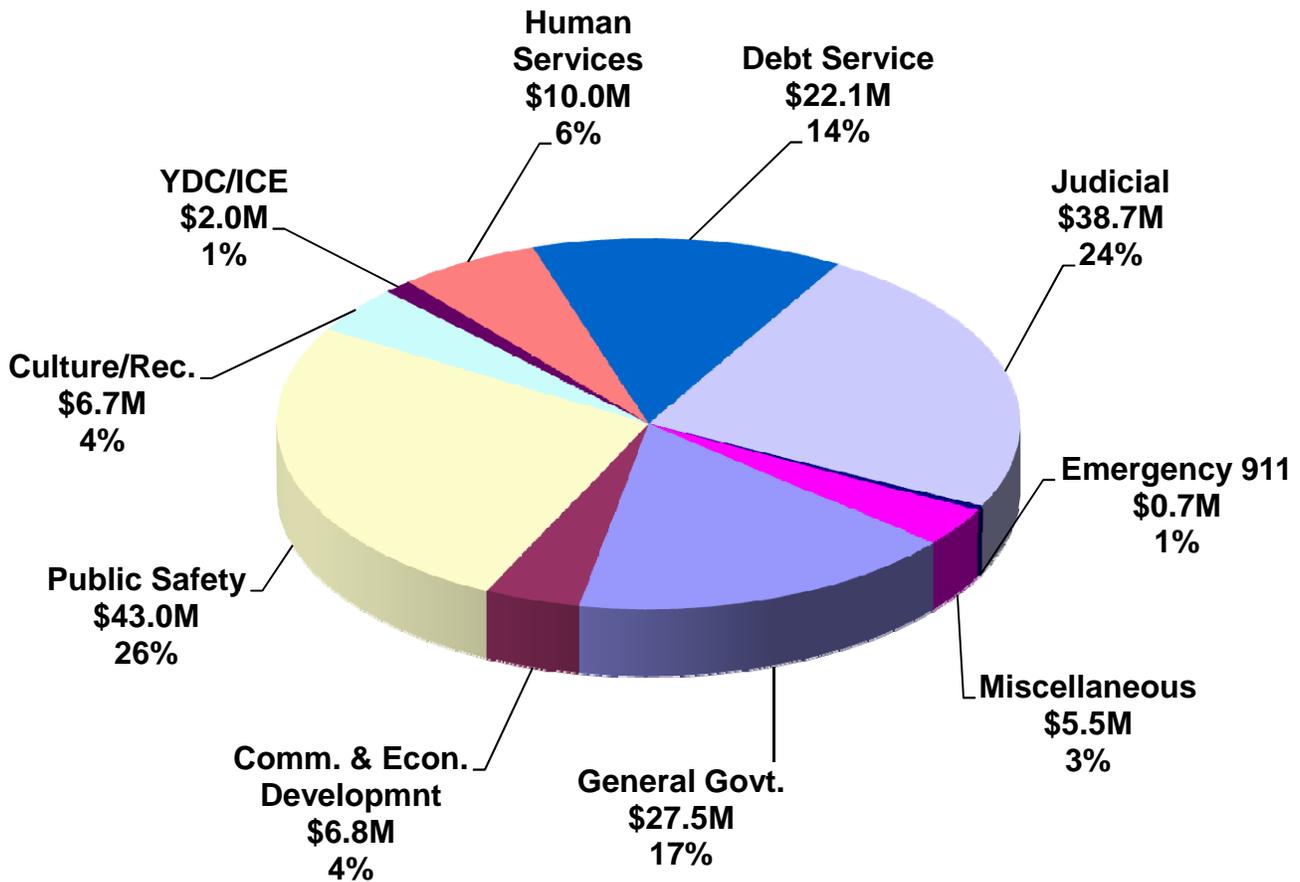
	2012 Budget Adopted	2011 Budget Adopted	2010 Actual	2012 vs 2011 Budget
<b>Human Services</b>				
Aging	11,351,370	12,691,583	10,367,912	(1,340,213)
Child Care Information Services	18,513,354	19,700,000	19,687,095	(1,186,646)
Children & Youth Serv	35,061,804	35,417,815	33,282,918	(356,011)
Council on Chemical Abuse	6,241,696	6,375,435	6,614,171	(133,739)
Domestic Relations	6,487,747	6,337,032	6,088,181	150,715
Health Choices	81,061,358	78,446,000	72,320,015	2,615,358
Human Services	2,685,239	3,478,278	3,442,365	(793,039)
Job Training	5,428,978	8,022,000	7,866,633	(2,593,022)
MH/MR	19,483,402	20,308,544	15,194,979	(825,142)
<b>Total Human Services</b>	<b>\$ 186,314,948</b>	<b>\$ 190,776,687</b>	<b>\$ 174,864,269</b>	<b>\$ (4,461,739)</b>
<b>Public Works</b>				
Solid Waste/Recycling	1,230,303	1,233,376	1,092,404	(3,073)
<b>Total Public Works</b>	<b>\$ 1,230,303</b>	<b>\$ 1,233,376</b>	<b>\$ 1,092,404</b>	<b>\$ (3,073)</b>
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,099,000	349,011	340,526	749,989
Agricultural Extension	519,541	537,656	551,265	(18,115)
BARTA	428,161	407,772	388,362	20,389
Berks Economic Partnership (1)	500,000	500,000	500,000	0
Community Development	5,451,772	6,789,550	9,122,856	(1,337,778)
Growing Greener	0	924,876	86,960	(924,876)
Industrial Development Authority	139,281	139,149	138,720	132
Planning	1,451,764	1,543,207	1,509,890	(91,443)
RACC (2)	3,350,000	3,200,000	3,200,000	150,000
Tourism	50,000	50,000	50,000	0
Miscellaneous	30,500	30,000	74,000	500
<b>Total Community &amp; Economic Devl</b>	<b>\$ 13,020,019</b>	<b>\$ 14,471,221</b>	<b>\$ 15,962,579</b>	<b>\$ (1,451,202)</b>
<b>Cultural/Recreation</b>				
County Library Systems	5,347,271	5,612,543	5,430,634	(265,272)
Parks System	4,008,192	6,735,119	2,743,806	(2,726,927)
Miscellaneous	95,000	95,000	95,000	0
<b>Total Cultural/Recreation</b>	<b>\$ 9,450,463</b>	<b>\$ 12,442,662</b>	<b>\$ 8,269,440</b>	<b>\$ (2,992,199)</b>
<b>Miscellaneous</b>				
Contingency General	880,478	3,733,728	0	(2,853,250)
County Farm	1,082	711	1,064	371
Insurance	1,878,344	1,542,206	1,495,612	336,138
Liquid Fuels	7,922,300	4,453,941	750,269	3,468,359
Security	1,187,024	1,169,048	1,000,319	17,976
Special Legislation	3,303,749	3,163,852	2,942,839	139,897
Misc. - Muni. End User Radio Grant	3,193,125	0	0	3,193,125
<b>Total Miscellaneous</b>	<b>\$ 18,366,102</b>	<b>\$ 14,063,486</b>	<b>\$ 6,190,103</b>	<b>\$ 4,302,616</b>

	2012 Budget Adopted	2011 Budget Adopted	2010 Actual	2012 vs 2011 Budget
<b>Debt Service</b>				
Debt Service	24,169,140	21,512,193	20,255,610	2,656,947
<b>Total Debt Service</b>	<u>\$ 24,169,140</u>	<u>\$ 21,512,193</u>	<u>\$ 20,255,610</u>	<u>\$ 2,656,947</u>
<b>Berks Heim</b>				
Berks Heim	37,010,960	36,172,665	36,383,076	838,295
<b>Total Berks Heim</b>	<u>\$ 37,010,960</u>	<u>\$ 36,172,665</u>	<u>\$ 36,383,076</u>	<u>\$ 838,295</u>
<b>Youth Detention Center</b>				
Youth Detention Center	11,993,478	11,237,124	12,778,024	756,354
<b>Total Youth Detention Center</b>	<u>\$ 11,993,478</u>	<u>\$ 11,237,124</u>	<u>\$ 12,778,024</u>	<u>\$ 756,354</u>
<b>Emergency 911 System</b>				
Emergency 911 Systems	8,634,371	11,261,362	7,454,948	(2,626,991)
<b>Total Emergency 911 System</b>	<u>\$ 8,634,371</u>	<u>\$ 11,261,362</u>	<u>\$ 7,454,948</u>	<u>\$ (2,626,991)</u>
<b>Capital Projects Fund</b>				
Bond Farmland/Open Space Preservation		0		0
Capital Projects Fund	34,669,571	32,488,327	31,146,323	2,181,244
<b>Total Capital Projects</b>	<u>\$ 34,669,571</u>	<u>\$ 32,488,327</u>	<u>\$ 31,146,323</u>	<u>\$ 2,181,244</u>
<b>Total Expenses By Department By Function</b>	<u>\$ 499,471,064</u>	<u>\$ 490,890,173</u>	<u>\$ 448,818,627</u>	<u>\$ 8,580,891</u>

Footnotes:

- (1) The County will direct BCIDA to forward half of the 2011/2012 LEDA funds to BEP and the County will match \$1 per \$1 collected of non-governmental support by BEP to a maximum of \$200,000.
- (2) The County is a sponsor of RACC. The 2012 funding is \$3.1M for Operations and \$250K for specified Capital Projects.

# 2012 Adopted Budget Consumption of Taxes and Fund Balance By Function



<u>Function</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Special Revenue/Enterprise/ Capital Project Fund Balance Used</u>	<u>General Fund Reserve/Taxes used per Department</u>	<u>Taxes Budgeted</u>
	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>
<b><u>General Government</u></b>					
Budget	1,083,367	1,186,759	-	(103,392)	
Commissioners	805,931	2,174,296	-	(1,368,365)	
Controller	2,207,182	2,497,949	-	(290,767)	
Election Services	77,500	1,921,624	-	(1,844,124)	
Facilities	1,061,088	19,864,065	-	(18,802,977)	
Fleet Management	0	171,570	-	(171,570)	
Human Resources	2,122,853	2,657,183	-	(534,330)	
Information Systems <sup>1</sup>	-	-	-	-	
Mailroom/Printing	391,518	458,059	-	(66,541)	
Non-Departmental <sup>1</sup>	-	-	-	-	
Purchasing	563,262	607,871	-	(44,609)	
Real Estate	15,000	3,180,282	-	(3,165,282)	
Recorder of Deeds <sup>1</sup>	-	-	-	-	
Solicitor <sup>1</sup>	-	-	-	-	
Tax Claim <sup>1</sup>	-	-	-	-	5,380,000
Tax Collectors	47,000	453,064	-	(406,064)	
Telecommunications <sup>1</sup>	-	-	-	-	
Treasurer <sup>1</sup>	-	-	-	-	122,782,015
Veterans Affairs	750	672,499	-	(671,749)	
Total General Government Function	8,375,451	35,845,221	0	(27,469,770)	128,162,015
<b><u>Judicial</u></b>					
Clerk of Courts	1,333,286	2,378,569	-	(1,045,283)	
Community Bail Program (BCPS)	177,000	596,037	-	(419,037)	
Coroner	41,000	1,463,406	-	(1,422,406)	
Court Reporters	0	2,084,745	-	(2,084,745)	
Courts	1,821,991	8,608,484	-	(6,786,493)	
District Attorney	808,205	9,752,203	-	(8,943,998)	
District Justices	3,645,000	10,510,397	-	(6,865,397)	
Law Library	21,100	632,249	-	(611,149)	
Prothonotary	2,070,000	2,711,850	-	(641,850)	
Public Defender	35,043	3,136,252	-	(3,101,209)	
Register of Wills	867,800	1,050,486	-	(182,686)	
Sheriff	1,912,030	8,550,516	-	(6,638,486)	
Total Judicial Function	12,732,455	51,475,194	0	(38,742,739)	0
<b><u>Public Safety</u></b>					
Adult Probation	2,562,918	6,896,298	-	(4,333,380)	
Community Corrections	430,050	2,163,797	-	(1,733,747)	
County Fire Training	50,000	718,955	-	(668,955)	
Emergency Management	389,092	1,428,726	-	(1,039,634)	
Jail System	2,760,698	30,535,143	-	(27,774,445)	
Juvenile Probation	6,809,212	14,159,252	-	(7,350,040)	
RIP Offenders Grant	422,683	428,236	-	(5,553)	
Miscellaneous	0	63,000	-	(63,000)	
Total Public Safety Function	13,424,653	56,393,407	0	(42,968,754)	0
<b><u>Human Services</u></b>					
Aging	10,901,370	11,351,370	(450,000)	-	
Child Care Info Svcs <sup>1</sup>	-	-	-	-	
Children & Youth Serv	30,065,354	35,061,804	-	(4,996,450)	
Council on Chemical Abuse	4,502,833	6,241,696	-	(1,738,863)	
Domestic Relations	4,534,407	6,487,747	-	(1,953,340)	
Health Choices <sup>1</sup>	-	-	-	-	
Human Services	2,680,564	2,685,239	(4,675)	-	
Job Training	5,428,978	5,428,978	-	-	
MH/MR	18,608,402	19,483,402	-	(875,000)	
Total Human Services Function	76,721,908	86,740,236	(454,675)	(9,563,653)	0
<b><u>Public Works</u></b>					
Recycling <sup>1</sup>	-	-	-	-	
Total Public Works Function	0	0	0	0	0

<u>Function</u>	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Special Revenue/Enterprise/ Capital Project Fund Balance Used</u>	<u>General Fund Reserve/Taxes used per Department</u>	<u>Taxes Budgeted</u>
<b><u>Community &amp; Economic Dvlpmnt</u></b>					
Ag & Land Preservation	1,000	1,099,000	-	(1,098,000)	
Agricultural Extension	0	519,541	-	(519,541)	
BARTA	0	428,161	-	(428,161)	
Berks Economic Partnership	0	500,000	-	(500,000)	
Community Development <sup>1</sup>	-	-	-	-	
Growing Greener <sup>1</sup>	-	-	-	-	
Industrial Development Authority	80,000	139,281	-	(59,281)	
Planning	440,450	1,451,764	-	(1,011,314)	
RACC	250,000	3,350,000	-	(3,100,000)	
Tourism	0	50,000	-	(50,000)	
Miscellaneous	0	30,500	-	(30,500)	
Total Commun & Econom Dvlpmnt Function	771,450	7,568,247	0	(6,796,797)	0
<b><u>Cultural/Recreation</u></b>					
County Library Systems	1,776,542	5,347,271	-	(3,570,729)	
Parks System	930,531	4,008,192	-	(3,077,661)	
Miscellaneous	0	95,000	-	(95,000)	
Total Cultural/Recreation Function	2,707,073	9,450,463	0	(6,743,390)	0
<b><u>Miscellaneous</u></b>					
Contingency General	0	880,478	-	(880,478)	
County Farm <sup>1</sup>	-	-	-	-	
Insurance	1,413,386	1,878,344	-	(464,958)	
Liquid Fuels	6,966,271	7,922,300	(956,029)	-	
Security	902,190	1,187,024	-	(284,834)	
Special Legislation <sup>1</sup>	-	-	-	-	
Misc. - Muni. End User Radio Grant	230,000	3,193,125	-	(2,963,125)	
Total Miscellaneous Function	9,511,847	15,061,271	(956,029)	(4,593,395)	0
<b><u>Debt Service</u></b>					
Debt Service	2,075,206	24,169,140	-	(22,093,934)	
Total Debt Service Function	2,075,206	24,169,140	0	(22,093,934)	0
<b><u>Berks Heim</u></b>					
Berks Heim <sup>1</sup>	-	-	-	-	
Total Berks Heim Function	0	0	0	0	0
<b><u>Youth Detention Center</u></b>					
Youth Detention Center <sup>2</sup>	10,240,357	12,240,621	-	(2,000,264)	
Total Youth Detention Center Function	10,240,357	12,240,621	0	(2,000,264)	0
<b><u>Emergency 911 System</u></b>					
Emergency 911 Systems <sup>2</sup>	7,607,729	8,266,112	(658,383)	-	
Total Emergency 911 Function	7,607,729	8,266,112	(658,383)	0	0
Total Functions w/out Capital Projects	144,168,129	307,209,912	(2,069,087)	(160,972,696)	128,162,015
Total Tax and General Fund Balance Consumed	(160,972,696)				
Total Special Revenue/Enterprise Fund Balance Consumed	(2,069,087)				
Total Tax and Fund Balance Consumed	(163,041,783)				
Less: Total Tax Revenue Consumed	128,162,015				
Budget Surplus/(Deficit) before fund balance	(34,879,768)				
General Fund Balance Consumed	(32,810,681)				
Special Revenue Fund Balance Consumed	(1,410,704)				
Enterprise Fund Balance Consumed	(658,383)				
Total	(34,879,768)				

**Notes:**

<sup>1</sup> In 2012 these operations do not consume taxes or fund balance.

<sup>2</sup> Expenditures include the adjustment amount on page 1 of the budget book which is the net depreciation/ capital adjustment.

## Consumption of Taxes and Fund Balance Comparison by Function

