County of Berks Recommended 2013 Budget

November 15, 2012

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

TABLE OF CONTENTS

Schedule of 2013 Projected Fund Balance	1
Chart of 2013 Recommended Budget Revenue by Source	2
Schedule of 2013 Recommended Budget Revenue Sources by Fund	3
Schedule of 2013 Recommended, 2012 Adopted and 2011 Actual Revenues by Function	4 - 6
Chart of 2013 Recommended Budget Expenditures by Type	7
Schedule of 2013 Recommended Budget Expenditures by Type by Fund	8
Chart of 2013 Recommended Budget Expenditures by Function	9
Schedule of 2013 Recommended, 2012 Adopted and 2011 Actual Expenditures by Function	10 - 12
Chart of 2013 Recommended Budget Consumption of Taxes and Fund Balance by Function	13
Schedule of 2013 Recommended Budget Consumption of Taxes and Fund Balance by Function	14 - 15
Chart of 2013 Recommended Budget Consumption of Taxes and Fund Balance by Function Bar Chart	16

Schedule of 2013 Projected Fund Balance

County of Berks, Pennsylvania
2013 Recommended Annual Budget

	2013 Beginning Fund Balance (1)	2013 Budget Revenue (2)	2013 Budget Expenditures (2)	2013 Budget Adjustments (3)	Proposed 2013 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	$ 96,599,899	$ 209,265,767	$ 204,043,208	$ (779,133)	$ 101,043,325
Non-Spendable (4)	878,350				878,350
Committed (5)	0				0
Restricted (6)	2,091,126			(249,999)	1,841,127
Assigned (7)	19,883,021			(6,867,064)	13,015,957
	$ 119,452,396	$ 209,265,767	$ 204,043,208	$ (7,896,196)	$ 116,778,759
SPECIAL REVENUE FUNDS					
Aging	215,640	9,154,978	9,209,938		160,680
Child Care Info Svcs	0	16,788,655	16,788,655		0
Children & Youth Serv	13,066	32,480,528	37,867,970	5,387,442	13,066
Community Development	0	3,677,424	3,677,425		(1)
Council on Chemical Abuse	0	5,948,805	5,948,805		0
Domestic Relations	4,168	4,710,000	6,343,754	1,633,754	4,168
Health Choices	4,708,542	79,504,299	79,504,299		4,708,542
Human Services	133,974	2,779,575	2,796,413		117,136
Job Training	2,305	4,851,371	4,851,371		2,305
Liquid Fuels	4,990,743	11,682,866	12,872,372		3,801,237
MH/DD	0	16,537,566	17,412,566	875,000	0
Special Legislation	3,365,898	3,588,640	3,454,711		3,499,827
Total Special Revenue Funds	$ 13,434,336	$ 191,704,707	$ 200,728,279	$ 7,896,196	$ 12,306,960
ENTERPRISE FUNDS					
Berks County Residential Center	1,133,260	7,100,855	5,773,483	356,752	2,817,384
Berks Heim	(3,920,804)	40,912,038	37,246,327	(1,138,864)	(1,393,957)
Emergency 911 Systems	3,322,609	11,676,567	14,205,696	4,956,348	5,749,828
Total Enterprise Funds	$ 535,065	$ 59,689,460	$ 57,225,506	$ 4,174,236	$ 7,173,255
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	$ 133,421,797	$ 460,659,934	$ 461,996,993	$ 4,174,236	$ 136,258,974
Capital Projects Fund	$ 49,191,750	$ 20,500,000	$ 47,837,468	$ 0	$ 21,854,282
Totals	$ 182,613,547	$ 481,159,934	$ 509,834,461	$ 4,174,236	$ 158,113,256

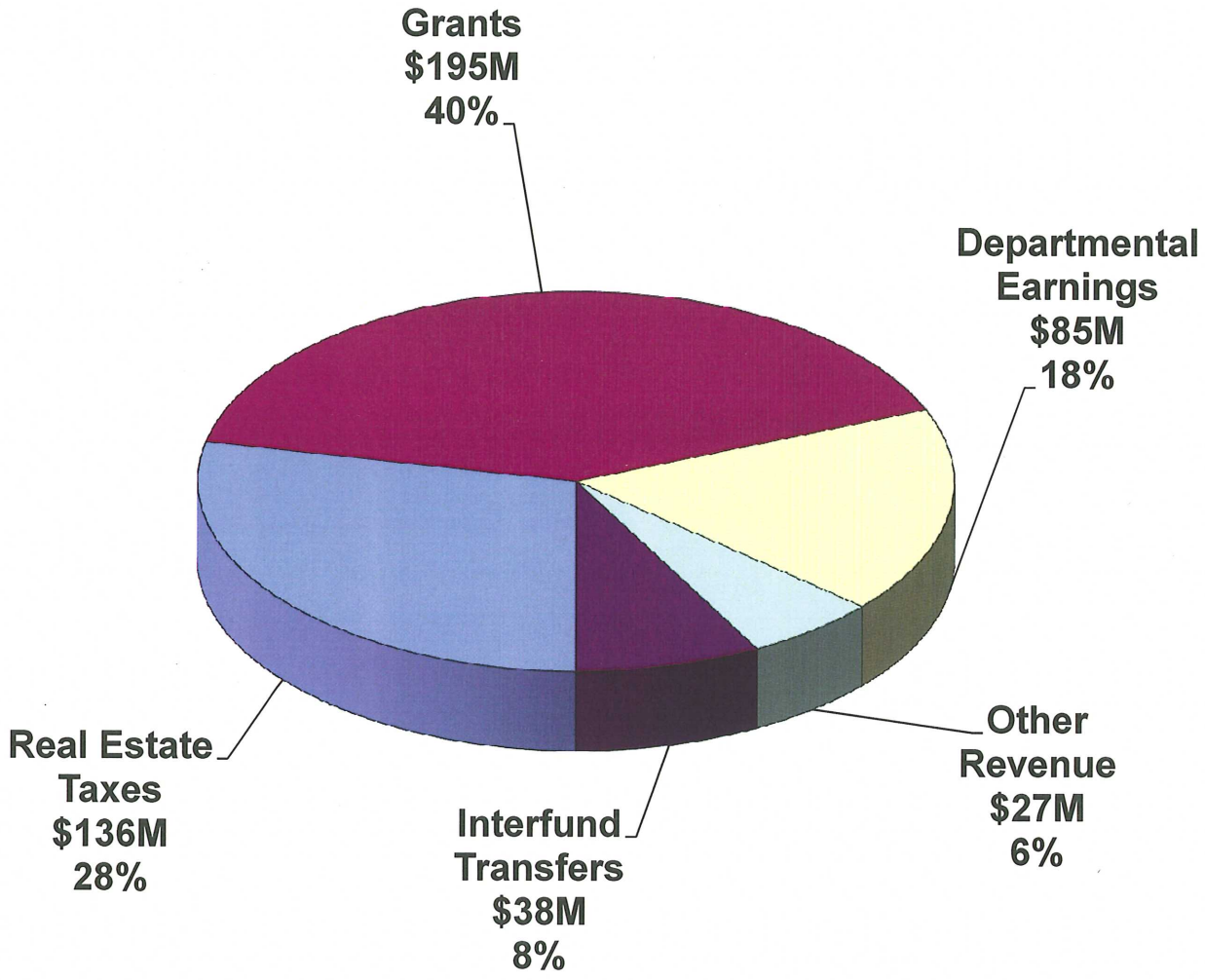
Non-Spendable General Fund Balance: (4)			
	Conversion Pay	$ 92,169	
	Inventories & Pre-Paids	786,181	
			878,350
Committed General Fund Balance: (5)			0
Restricted General Fund Balance: (6)			
	ACT 198	87,264	
	Farmland preservation	222,915	
	Hazmat response	1,291,302	
	Workers Comp	239,646	
			1,841,127
Assigned General Fund Balance: (7)			
	Berks Heim	1,393,957	
	222 Corridor	5,000,000	
	Capital Projects	1,340,000	
	Debt Service Guarantees: Airport Authority	582,000	
	Encumbrances	300,000	
	Environmental Litigation	400,000	
	Health Insurance Reserve	4,000,000	
			13,015,957
Total Restricted, Non-Spendable, and Assigned Fund Balance at 12/31/13			$ 15,735,434

Budgeted General Fund support of Special Revenue Funds:			
CYS	5,387,442		
Domestic Relations	1,633,754		
MH/MR	875,000		
			7,896,196
		Sub-total	23,631,630
Reversal of 12/31/2012 Restricted, Non-Spendable, and Assigned			(22,852,497)
		Total	$ 779,133

FOOTNOTES:

(1) Beginning Fund Balance is based upon 12/31/12 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.

2013 Recommended Budget
Revenue by Source



	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	$ 136,216,762	$ 11,704,852	$ 24,472,034	$ 5,211,669	$ 31,660,450	$ 209,265,767
Special Revenue Fund						
Aging	0	8,512,924	467,041	26,000	149,013	9,154,978
Child Care Info Svcs	0	16,787,816	839	0	0	16,788,655
Children & Youth Serv	0	31,440,024	500	980,004	60,000	32,480,528
Community Development	0	3,003,273	674,151	0	0	3,677,424
Council on Chemical Abuse	0	4,209,243	0	0	1,739,562	5,948,805
Domestic Relations	0	4,360,000	350,000	0	0	4,710,000
Health Choices	0	79,469,299	0	35,000	0	79,504,299
Human Services	0	2,778,227	548	800	0	2,779,575
Job Training	0	4,595,871	255,000	500	0	4,851,371
Liquid Fuels	0	10,810,100	0	63,500	809,266	11,682,866
MH/DD	0	16,469,739	16,609	51,218	0	16,537,566
Special Legislation	0	765,798	2,820,000	2,842	0	3,588,640
Total Special Revenue Funds	$ 0	$ 183,202,314	$ 4,584,688	$ 1,159,864	$ 2,757,841	$ 191,704,707
Enterprise Funds						
Berks County Residential Center	0	32,403	6,613,128	455,324	0	7,100,855
Berks Heim	0	0	40,867,422	44,616	0	40,912,038
Emergency 911 Systems	0	0	7,947,104	32,691	3,696,772	11,676,567
Total Enterprise Funds	$ 0	$ 32,403	$ 55,427,654	$ 532,631	$ 3,696,772	$ 59,689,460
Capital Projects Fund						
Capital Projects Fund	0	0	0	20,500,000	0	20,500,000
Total Capital Projects Fund	$ 0	$ 0	$ 0	$ 20,500,000	$ 0	$ 20,500,000
Total 2013 Revenues	$ 136,216,762	$ 194,939,569	$ 84,484,376	$ 27,404,164	$ 38,115,063	$ 481,159,934

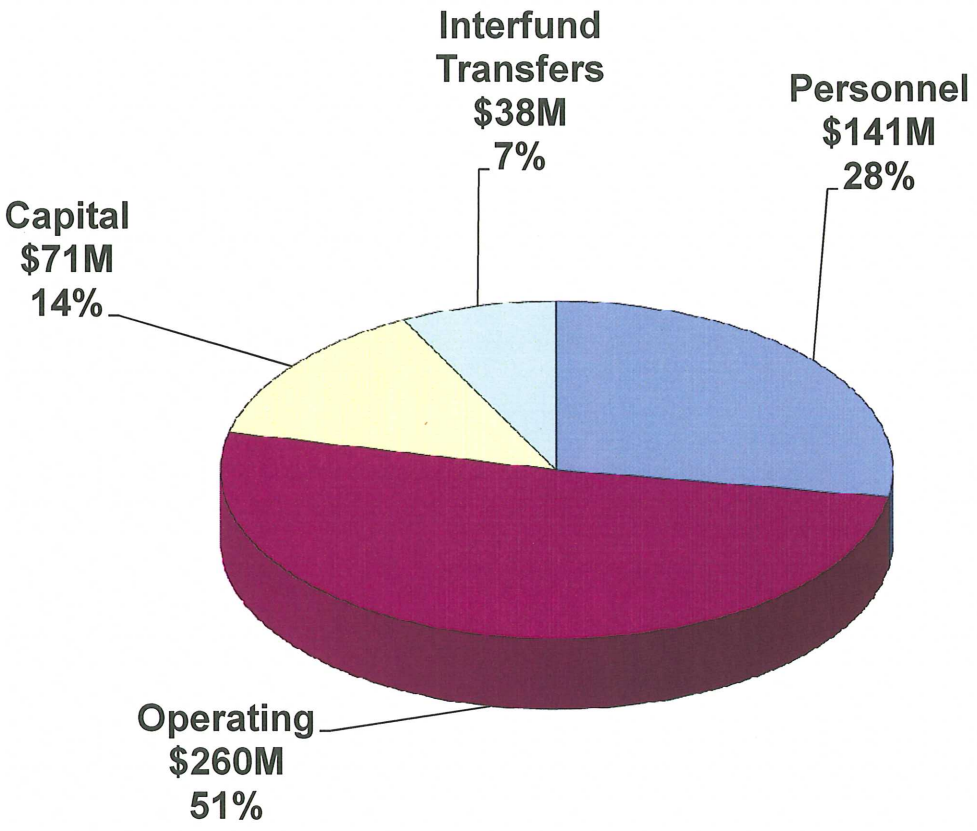
Note:
Grants represent federal and state funding sources.
Dept'l Earnings represent fees for service and program service cost reimbursements.
Other Revenue includes items such as Interest Income, Loan Proceeds, Rental Income and mandated client contributions (i.e. social security).

	2013 Budget Recommended	2012 Budget Adopted	2011 Actual	2013 vs 2012 Budget
General Government				
Archives	$ 460,914	$ 0	$ 0	$ 460,914
Budget	1,201,516	1,083,367	871,658	118,149
Commissioners	661,071	805,931	684,421	(144,860)
Controller	2,208,115	2,207,182	2,269,725	933
Election Services	3,000	77,500	278,159	(74,500)
Facilities	1,269,590	1,061,088	1,243,047	208,502
Fleet Management	0	0	0	0
Human Resources	2,303,478	2,122,853	2,206,409	180,625
Information Systems	6,278,740	7,058,615	5,587,473	(779,875)
Mailroom/Printing	404,056	391,518	396,312	12,538
Non-Departmental	12,748,176	12,034,008	11,970,741	714,168
Purchasing	553,929	563,262	483,567	(9,333)
Real Estate	53,300	15,000	16,868	38,300
Recorder of Deeds	2,508,500	1,886,500	1,953,251	622,000
Solicitor	1,261,798	1,316,950	1,225,250	(55,152)
Tax Claim	8,010,525	8,125,665	7,654,863	(115,140)
Tax Collectors	45,500	47,000	75,379	(1,500)
Telecommunications	243,949	330,208	300,991	(86,259)
Treasurer	132,287,711	124,129,706	123,203,603	8,158,005
Veterans Affairs	500	750	1,581	(250)
Total General Government	$ 172,504,368	$ 163,257,103	$ 160,423,298	$ 9,247,265
Judicial				
Clerk of Courts	1,418,600	1,333,286	1,249,795	85,314
Community Bail Program (BCPS)	177,000	177,000	135,835	0
Coroner	42,500	41,000	42,076	1,500
Court Reporters	0	0	0	0
Courts	1,674,860	1,821,991	1,814,764	(147,131)
District Attorney	569,991	808,205	1,135,734	(238,214)
District Justices	3,400,001	3,645,000	3,242,242	(244,999)
Law Library	28,000	21,100	22,811	6,900
Prothonotary	2,650,141	2,070,000	1,981,873	580,141
Public Defender	38,632	35,043	37,339	3,589
Register of Wills	1,205,898	867,800	924,539	338,098
Sheriff	1,608,063	1,912,030	1,902,165	(303,967)
Total Judicial	$ 12,813,686	$ 12,732,455	$ 12,489,173	$ 81,231
Public Safety				
Adult Probation	2,737,068	2,562,918	3,387,783	174,150
Community Corrections	440,413	430,050	460,780	10,363
County Fire Training	57,030	50,000	64,586	7,030
Emergency Management	183,251	389,092	368,056	(205,841)
Jail System	2,910,622	2,760,698	2,726,292	149,924
Juvenile Probation	7,206,730	6,809,212	6,240,106	397,518
RIP Offenders Grant	395,352	422,683	410,794	(27,331)
Total Public Safety	$ 13,930,466	$ 13,424,653	$ 13,658,397	$ 505,813

	2013 Budget Recommended	2012 Budget Adopted	2011 Actual	2013 vs 2012 Budget
Human Services				
Aging	9,154,978	10,901,370	9,665,210	(1,746,392)
Child Care Info Svcs	16,788,655	18,513,354	18,896,680	(1,724,699)
Children & Youth Serv	32,480,528	30,065,354	35,619,082	2,415,174
Council on Chemical Abuse	5,948,805	4,502,833	6,569,809	1,445,972
Domestic Relations	4,710,000	4,534,407	6,057,128	175,593
Health Choices	79,504,299	81,061,358	79,843,566	(1,557,059)
Human Services	2,779,575	2,680,564	2,969,276	99,011
Job Training	4,851,371	5,428,978	5,883,235	(577,607)
MH/DD	16,537,566	18,608,402	21,334,513	(2,070,836)
Total Human Services	$ 172,755,777	$ 176,296,620	$ 186,838,499	$ (3,540,843)
Public Works				
Recycling	2,885,000	3,286,000	2,966,633	(401,000)
Total Public Works	$ 2,885,000	$ 3,286,000	$ 2,966,633	$ (401,000)
Community & Economic Devlpmnt.				
Ag & Land Preservation	500	1,000	119,899	(500)
Agricultural Extension	0	0	0	0
Berks Economic Partnership	0	0	0	0
Community Development	3,677,424	5,451,772	6,087,558	(1,774,348)
Growing Greener	70,000	0	866,532	70,000
Industrial Development Authority	0	80,000	80,000	(80,000)
Planning	446,340	440,450	514,449	5,890
RACC	0	250,000	0	(250,000)
Total Community & Economic Devl	$ 4,194,264	$ 6,223,222	$ 7,668,438	$ (2,028,958)
Cultural/Recreation				
County Library Systems	1,356,342	1,776,542	2,163,219	(420,200)
Parks System	581,728	930,531	2,975,714	(348,803)
Total Cultural/Recreation	$ 1,938,070	$ 2,707,073	$ 5,138,933	$ (769,003)
Miscellaneous				
County Farm	43,569	10,650	10,805	32,919
Insurance	1,568,119	1,413,386	1,224,049	154,733
Liquid Fuels	11,682,866	6,966,271	991,818	4,716,595
Security	991,417	902,190	925,768	89,227
Special Legislation	3,588,640	3,594,549	3,701,108	(5,909)
Misc. - Muni. End User Radio Grant	0	230,000	0	(230,000)
Total Miscellaneous	$ 17,874,611	$ 13,117,046	$ 6,853,548	$ 4,757,565

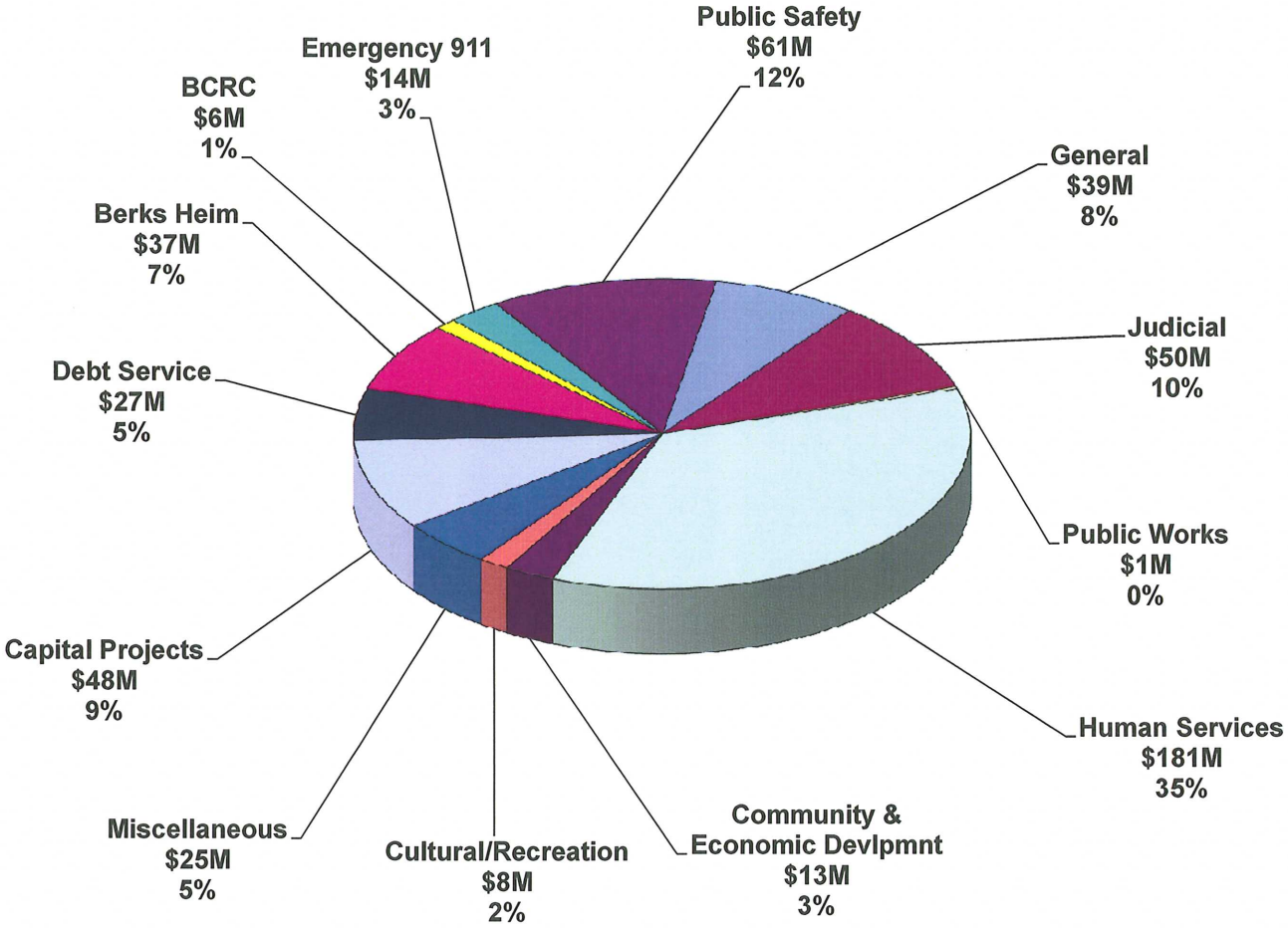
	2013 Budget Recommended	2012 Budget Adopted	2011 Actual	2013 vs 2012 Budget
Debt Service				
Debt Service	2,074,232	2,075,206	1,875,461	(974)
Total Debt Service	$ 2,074,232	$ 2,075,206	$ 1,875,461	$ (974)
Berks County Residential Center				
Berks County Residential Center	7,100,855	10,240,357	10,449,864	(3,139,502)
Total Berks County Residential Center	$ 7,100,855	$ 10,240,357	$ 10,449,864	$ (3,139,502)
Berks Heim				
Berks Heim	40,912,038	39,220,882	40,368,367	1,691,156
Total Berks Heim	$ 40,912,038	$ 39,220,882	$ 40,368,367	$ 1,691,156
Emergency 911 System				
Emergency 911 Systems	11,676,567	7,607,729	8,068,849	4,068,838
Total Emergency 911 System	$ 11,676,567	$ 7,607,729	$ 8,068,849	$ 4,068,838
Capital Projects Fund				
Capital Projects Fund	20,500,000	0	18,991	20,500,000
Total Capital Projects Fund	$ 20,500,000	$ 0	$ 18,991	$ 20,500,000
Total Revenues By Department By Function	$ 481,159,934	$ 450,188,346	$ 456,818,451	$ 30,971,588

2013 Recommended Budget Expenditures by Type



	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	$ 84,378,865	$ 83,690,228	$ 6,311,405	$ 29,662,710	$ 204,043,208
Special Revenue Funds					
Aging	2,924,741	5,546,483	0	738,714	9,209,938
Child Care Info Svcs	0	16,787,816	0	839	16,788,655
Children & Youth Serv	9,842,151	26,090,416	18,000	1,917,403	37,867,970
Community Development	302,132	2,319,593	0	1,055,700	3,677,425
Council on Chemical Abuse	0	5,935,189	0	13,616	5,948,805
Domestic Relations	5,224,073	264,895	53,500	801,286	6,343,754
Health Choices	343,868	79,101,791	0	58,640	79,504,299
Human Services	66,705	2,606,612	0	123,096	2,796,413
Job Training	1,470,638	3,278,279	12,988	89,466	4,851,371
Liquid Fuels	179,528	1,000,312	11,597,893	94,639	12,872,372
MH/DD	459,017	16,861,129	0	92,420	17,412,566
Special Legislation	0	1,736,435	25,000	1,693,276	3,454,711
Total Special Revenue Funds	$ 20,812,853	$ 161,528,950	$ 11,707,381	$ 6,679,095	$ 200,728,279
Enterprise Funds					
Berks County Residential Center	3,879,660	1,359,216	0	534,607	5,773,483
Berks Heim	25,700,292	10,404,541	208,177	933,317	37,246,327
Emergency 911 Systems	6,066,583	3,038,904	4,794,870	305,339	14,205,696
Total Enterprise Funds	$ 35,646,535	$ 14,802,661	$ 5,003,047	$ 1,773,263	$ 57,225,506
Capital Projects Fund					
Capital Projects Fund	0	0	47,837,468	0	47,837,468
Total Capital Projects Fund	$ 0	$ 0	$ 47,837,468	$ 0	$ 47,837,468
Total 2013 Expenditures	$ 140,838,253	$ 260,021,839	$ 70,859,301	$ 38,115,068	$ 509,834,461

2013 Recommended Budget Expenditures by Function



	2013 Budget Recommended	2012 Budget Adopted	2011 Actual	2013 vs 2012 Budget
General Government				
Archives	$ 621,617	$ 0	$ 0	$ 621,617
Budget	1,209,262	1,186,759	1,213,245	22,503
Commissioners	2,011,725	2,174,296	1,657,853	(162,571)
Controller	2,277,727	2,497,949	2,532,396	(220,222)
Election Services	1,637,489	1,921,624	1,725,404	(284,135)
Facilities	12,063,786	19,864,065	10,257,264	(7,800,279)
Fleet Management	0	171,570	(129)	(171,570)
Human Resources	3,070,486	2,657,183	2,661,612	413,303
Information Systems	6,007,481	6,280,870	5,337,198	(273,389)
Mailroom/Printing	408,775	458,059	382,603	(49,284)
Purchasing	584,268	607,871	567,485	(23,603)
Real Estate	2,940,172	3,180,282	2,610,740	(240,110)
Recorder of Deeds	1,371,494	1,440,990	1,550,694	(69,496)
Solicitor	1,183,680	1,101,634	1,211,390	82,046
Tax Claim	952,269	942,154	932,455	10,115
Tax Collectors	453,902	453,064	444,308	838
Telecommunications	277,039	329,811	254,856	(52,772)
Treasurer	847,251	802,428	837,628	44,823
Veterans Affairs	678,237	672,499	570,012	5,738
Total General Government	$ 38,596,660	$ 46,743,108	$ 34,747,014	$ (8,146,448)
Judicial				
Clerk of Courts	2,449,238	2,378,569	2,282,222	70,669
Community Bail Program (BCPS)	551,768	596,037	587,540	(44,269)
Coroner	1,385,748	1,463,406	1,528,452	(77,658)
Court Reporters	2,032,319	2,084,745	2,015,332	(52,426)
Courts	8,425,709	8,608,484	8,867,900	(182,775)
District Attorney	9,404,394	9,752,203	9,302,242	(347,809)
District Justices	10,011,334	10,510,397	9,398,330	(499,063)
Law Library	585,784	632,249	625,586	(46,465)
Prothonotary	2,443,783	2,711,850	2,290,225	(268,067)
Public Defender	3,063,816	3,136,252	2,996,741	(72,436)
Register of Wills	1,033,523	1,050,486	1,000,080	(16,963)
Sheriff	8,343,293	8,550,516	8,461,398	(207,223)
Total Judicial	$ 49,730,709	$ 51,475,194	$ 49,356,048	$ (1,744,485)
Public Safety				
Adult Probation	6,651,509	6,896,298	6,237,132	(244,789)
Community Corrections	2,031,572	2,163,797	1,668,029	(132,225)
County Fire Training	520,427	718,955	250,332	(198,528)
Emergency Management	4,974,742	1,428,726	1,042,227	3,546,016
Jail System	30,271,620	30,535,143	30,424,339	(263,523)
Juvenile Probation	15,673,538	14,159,252	13,395,431	1,514,286
RIP Offenders Grant	403,385	428,236	408,804	(24,851)
Miscellaneous	13,000	63,000	63,000	(50,000)
Total Public Safety	$ 60,539,793	$ 56,393,407	$ 53,489,294	$ 4,146,386

	2013 Budget Recommended	2012 Budget Adopted	2011 Actual	2013 vs 2012 Budget
Human Services				
Aging	9,209,938	11,351,370	10,525,491	(2,141,432)
Child Care Info Svcs	16,788,655	18,513,354	18,896,680	(1,724,699)
Children & Youth Serv	37,867,970	35,061,804	35,618,490	2,806,166
Council on Chemical Abuse	5,948,805	6,241,696	6,569,809	(292,891)
Domestic Relations	6,343,754	6,487,747	6,057,216	(143,993)
Health Choices	79,504,299	81,061,358	82,224,391	(1,557,059)
Human Services	2,796,413	2,685,239	2,969,549	111,174
Job Training	4,851,371	5,428,978	5,797,996	(577,607)
MH/DD	17,412,566	19,483,402	21,384,255	(2,070,836)
Total Human Services	$ 180,723,771	$ 186,314,948	$ 190,043,877	$ (5,591,177)
Public Works				
Recycling	1,193,611	1,230,303	1,222,493	(36,692)
Total Public Works	$ 1,193,611	$ 1,230,303	$ 1,222,493	$ (36,692)
Community & Economic Devlpmnt.				
Ag & Land Preservation	1,772,998	1,099,000	328,410	673,998
Agricultural Extension	514,613	519,541	532,171	(4,928)
BARTA	449,574	428,161	407,776	21,413
(1) Berks Economic Partnership	500,000	500,000	700,000	0
(2) Community Development	3,677,425	5,451,772	6,080,179	(1,774,347)
Growing Greener	70,000	0	1,030,369	70,000
Industrial Development Authority	0	139,281	139,303	(139,281)
Planning	1,423,821	1,451,764	1,412,343	(27,943)
RACC	3,100,000	3,350,000	3,200,000	(250,000)
Tourism	50,000	50,000	50,000	0
(3) Miscellaneous	1,769,562	30,500	1,755,946	1,739,062
Total Community & Economic Devl	$ 13,327,993	$ 13,020,019	$ 15,636,497	$ 307,974
Cultural/Recreation				
County Library Systems	4,707,659	5,347,271	5,329,989	(639,612)
Parks System	3,310,201	4,008,192	4,816,766	(697,991)
Miscellaneous	95,000	95,000	95,000	0
Total Cultural/Recreation	$ 8,112,860	$ 9,450,463	$ 10,241,755	$ (1,337,603)
Miscellaneous				
Contingency General	3,570,000	880,478	0	2,689,522
County Farm	775	1,082	1,059	(307)
Insurance	2,258,346	1,878,344	1,604,152	380,002
Liquid Fuels	12,872,372	7,922,300	984,964	4,950,072
Security	1,255,452	1,187,024	1,211,255	68,428
Special Legislation	3,454,711	3,303,749	4,205,511	150,962
Misc. - Muni. End User Radio Grant	1,650,000	3,193,125	0	(1,543,125)
Total Miscellaneous	$ 25,061,656	$ 18,366,102	$ 8,006,941	$ 6,695,554

	2013 Budget Recommended	2012 Budget Adopted	2011 Actual	2013 vs 2012 Budget
Debt Service				
Debt Service	27,484,434	24,169,140	26,976,746	3,315,294
Total Debt Service	$ 27,484,434	$ 24,169,140	$ 26,976,746	$ 3,315,294
Berks County Residential Center				
Berks County Residential Center	5,773,483	11,993,478	11,350,465	(6,219,995)
Total Berks County Residential Center	$ 5,773,483	$ 11,993,478	$ 11,350,465	$ (6,219,995)
Berks Heim				
Berks Heim	37,246,327	37,010,960	37,757,747	235,367
Total Berks Heim	$ 37,246,327	$ 37,010,960	$ 37,757,747	$ 235,367
Emergency 911 System				
Emergency 911 Systems	14,205,696	8,634,371	7,967,835	5,571,325
Total Emergency 911 System	$ 14,205,696	$ 8,634,371	$ 7,967,835	$ 5,571,325
Capital Projects Fund				
Capital Projects - GOB	0	429,522	1,188,841	(429,522)
Capital Projects Fund	47,837,468	34,240,049	7,513,623	13,597,419
Total Capital Projects	$ 47,837,468	$ 34,669,571	$ 8,702,464	$ 13,167,897
Total Expenses By Department By Function	$ 509,834,461	$ 499,471,064	$ 455,499,176	$ 10,363,397

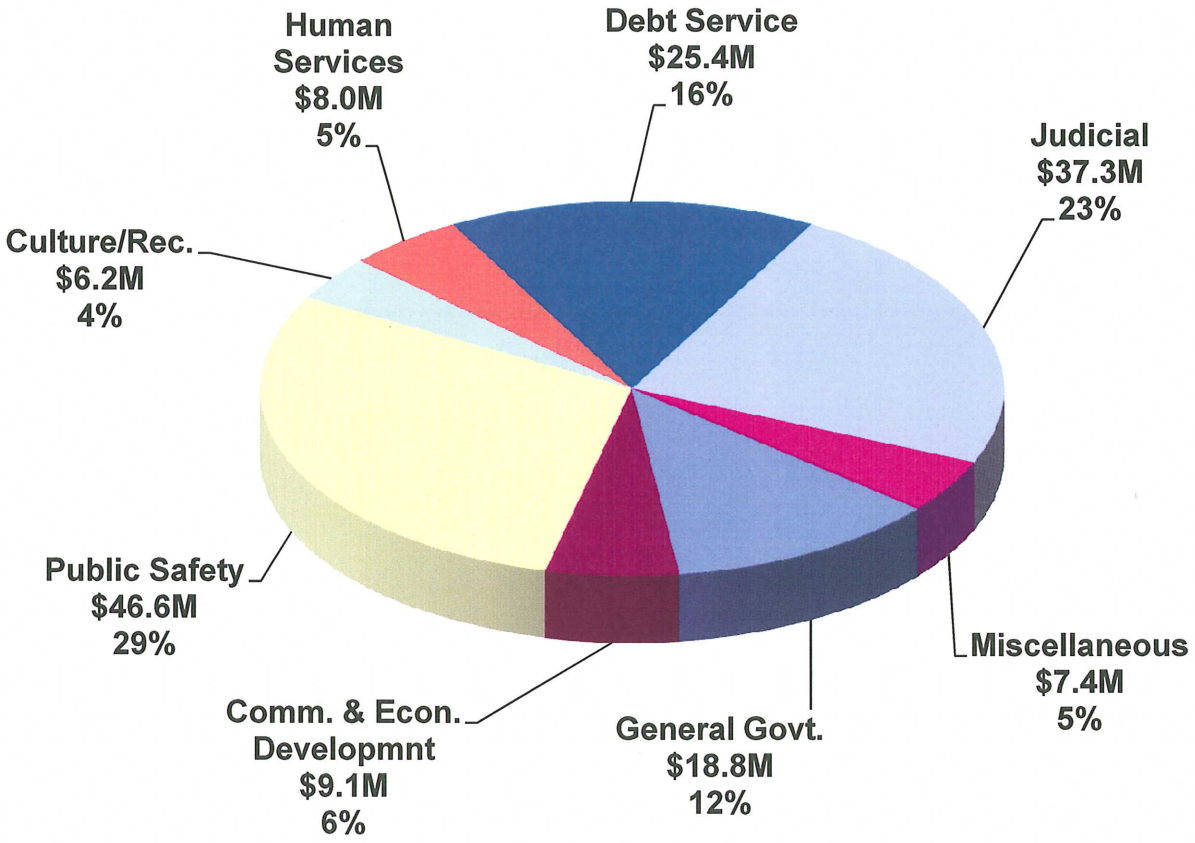
Footnotes:

(1) The County will direct BCIDA to forward half of the 2012/2013 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 2013 funding is $3.1M for Operations and $250K for specified Capital Projects funded by Community Development.

(3) Consistent with prior years, this includes the General Fund contribution of $1,739,562 to Drug and Alcohol Programs (COCA).

2013 Recommended Budget
Consumption of Taxes and Fund Balance
By Function



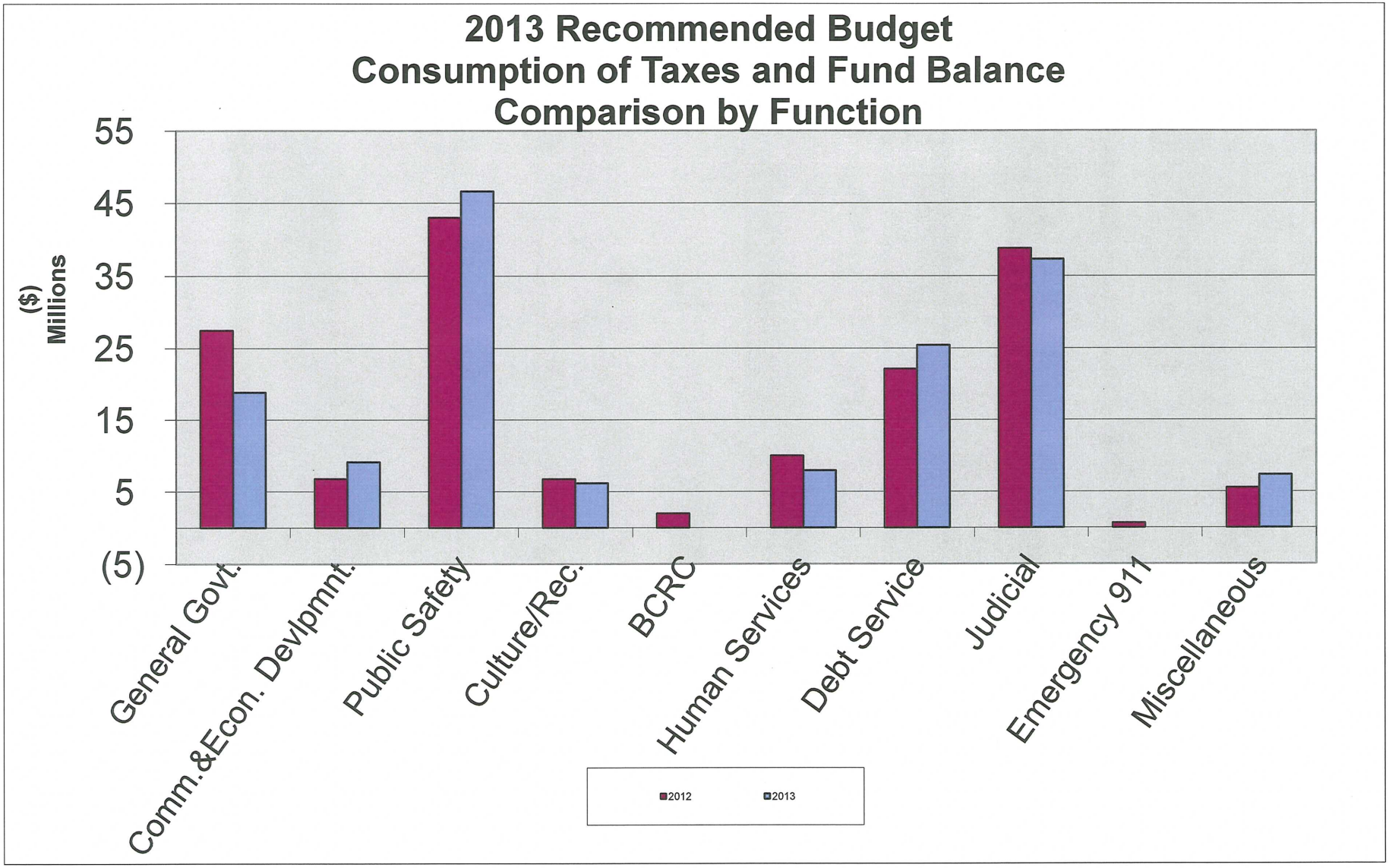
Function	Total Revenues	Total Expenditures	Special Revenue/Enterprise/ Capital Project Fund Balance Used	General Fund Reserve/Taxes used per Department	Taxes Budgeted
General Government	Amt.	Amt.	Amt.	Amt.	Amt.
Archives	460,914	621,617	0	(160,703)	
Budget	1,201,516	1,209,262	0	(7,746)	
Commissioners	661,071	2,011,725	0	(1,350,654)	
Controller	2,208,115	2,277,727	0	(69,612)	
Election Services	3,000	1,637,489	0	(1,634,489)	
Facilities	1,269,590	12,063,786	0	(10,794,196)	
Fleet Management	0	0	0	0	
Human Resources	2,303,478	3,070,486	0	(767,008)	
[1] Information Systems	-	-	-	-	
Mailroom/Printing	404,056	408,775	0	(4,719)	
[1] Non-Departmental	-	-	0	-	
Purchasing	553,929	584,268	0	(30,339)	
Real Estate	53,300	2,940,172	0	(2,886,872)	
[1] Recorder of Deeds	-	-	-	-	
[1] Solicitor	-	-	-	-	
[1] Tax Claim	-	-	-	-	5,380,000
Tax Collectors	45,500	453,902	0	(408,402)	
Telecommunications	243,949	277,039	0	(33,090)	
[1] Treasurer	-	-	-	-	130,836,762
Veterans Affairs	500	678,237	0	(677,737)	
Total General Government Function	9,408,918	28,234,485	0	(18,825,567)	136,216,762
Judicial					
Clerk of Courts	1,418,600	2,449,238	0	(1,030,638)	
Community Bail Program (BCPS)	177,000	551,768	0	(374,768)	
Coroner	42,500	1,385,748	0	(1,343,248)	
Court Reporters	0	2,032,319	0	(2,032,319)	
Courts	1,674,860	8,425,709	0	(6,750,849)	
District Attorney	569,991	9,404,394	0	(8,834,403)	
District Justices	3,400,001	10,011,334	0	(6,611,333)	
Law Library	28,000	585,784	0	(557,784)	
[1] Prothonotary	-	-	-	-	
Public Defender	38,632	3,063,816	0	(3,025,184)	
[1] Register of Wills	-	-	-	-	
Sheriff	1,608,063	8,343,293	0	(6,735,230)	
Total Judicial Function	8,957,647	46,253,403	0	(37,295,756)	
Public Safety					
Adult Probation	2,737,068	6,651,509	0	(3,914,441)	
Community Corrections	440,413	2,031,572	0	(1,591,159)	
County Fire Training	57,030	520,427	0	(463,397)	
Emergency Management	183,251	4,974,742	0	(4,791,491)	
Jail System	2,910,622	30,271,620	0	(27,360,998)	
Juvenile Probation	7,206,730	15,673,538	0	(8,466,808)	
RIP Offenders Grant	395,352	403,385	0	(8,033)	
Miscellaneous	0	13,000	0	(13,000)	
Total Public Safety Function	13,930,466	60,539,793	0	(46,609,327)	
Human Services					
Aging	9,154,978	9,209,938	(54,960)	0	
[1] Child Care Info Svcs	-	-	-	-	
Children & Youth Serv	32,480,528	37,867,970	0	(5,387,442)	
[1] Council on Chemical Abuse	-	-	-	-	
Domestic Relations	4,710,000	6,343,754	0	(1,633,754)	
[1] Health Choices	-	-	-	-	
Human Services	2,779,575	2,796,413	(16,838)	0	
[1] Job Training	-	-	-	-	
MH/DD	16,537,566	17,412,566	0	(875,000)	
Total Human Services Function	65,662,647	73,630,641	(71,798)	(7,896,196)	
Public Works					
[1] Recycling	-	-	-	-	
Total Public Works Function	0	0	0	0	0
Community & Economic Devlpmnt					
Ag & Land Preservation	500	1,772,998	0	(1,772,498)	

	Total	Total	Special Revenue/Enterprise/ Capital Project Fund	General Fund Reserve/Taxes used per	Taxes
Agricultural Extension	0	514,613	0	(514,613)	
BARTA	0	449,574	0	(449,574)	
Berks Economic Partnership	0	500,000	0	(500,000)	
Community Development	3,677,424	3,677,425	0	(1)	
[1] Growing Greener	-	-	-	-	
[1] Industrial Development Authority	-	-	-	-	
Planning	446,340	1,423,821	0	(977,481)	
RACC	0	3,100,000	0	(3,100,000)	
Tourism	0	50,000	0	(50,000)	
Miscellaneous	0	1,769,562	0	(1,769,562)	
Total Commun & Econom Dvlpmnt Function	4,124,264	13,257,993	0	(9,133,729)	
Cultural/Recreation					
County Library Systems	1,356,342	4,707,659	0	(3,351,317)	
Parks System	581,728	3,310,201	0	(2,728,473)	
Miscellaneous	0	95,000	0	(95,000)	
Total Cultural/Recreation Function	1,938,070	8,112,860	0	(6,174,790)	
Miscellaneous					
Contingency General	0	3,570,000	0	(3,570,000)	
[1] County Farm	-	-	-	-	
Insurance	1,568,119	2,258,346	0	(690,227)	
Liquid Fuels	11,682,866	12,872,372	(1,189,506)	0	
Security	991,417	1,255,452	0	(264,035)	
[1] Special Legislation	-	-	-	-	
Misc. - Muni. End User Radio Grant	0	1,650,000	0	(1,650,000)	
Total Miscellaneous Function	14,242,402	21,606,170	(1,189,506)	(6,174,262)	
Debt Service					
Debt Service	2,074,232	27,484,434	0	(25,410,202)	
Total Debt Service Function	2,074,232	27,484,434	0	(25,410,202)	0
Berks County Residential Center					
[1] Berks County Residential Center	-	-	-	-	
Total Berks County Residential Center	0	0	0	0	0
Berks Heim					
[1] Berks Heim	-	-	-	-	
Total Berks Heim Function	0	0	0	0	0
Emergency 911 System					
[1] Emergency 911 Systems	-	-	-	-	
Total Emergency 911 Function	0	0	0	0	0
Total Functions w/out Capital Projects	120,338,646	279,119,779	(1,261,304)	(157,519,829)	136,216,762

Total Tax and General Fund Balance Consu	(157,519,829)
Total Special Revenue/Enterprise Fund Balance Consumed	(1,261,304)
Total Tax and Fund Balance Comsumed	(158,781,133)
Less: Total Tax Revenue Consumed	136,216,762
Budget Surplus/(Deficit) before fund balance	(22,564,371)
General Fund Balance Consumed	(21,303,067)
Special Revenue Fund Balance Consumed	(1,261,304)
Enterprise Fund Balance Consumed	0
Total	(22,564,371)

Notes:

[1] *In 2012 these operations do not consume taxes or fund balance.*


2013 Recommended Budget
Consumption of Taxes and Fund Balance
Comparison by Function
($) Millions
55
45
35
25
15
5
(5)
General Govt.
Comm.&Econ. Devlpmnt.
Public Safety
Culture/Rec.
BCRC
Human Services
Debt Service
Judicial
Emergency 911
Miscellaneous
2012
2013