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	2014 Beginning Fund Balance (1)	2014 Budget Revenue (2)	2014 Budget Expenditures (2)	2014 Budget Adjustments (3)	Adopted 2014 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	\$ 106,331,250	\$ 217,691,596	\$ 207,912,631	\$ (7,968,717)	\$ 108,141,498
Non-Spendable (4)	586,433				586,433
Committed (5)	0				0
Restricted (6)	3,958,777			408,069	4,366,846
Assigned (7)	14,663,275			(890,624)	13,772,651
	<u>\$ 125,539,735</u>	<u>\$ 217,691,596</u>	<u>\$ 207,912,631</u>	<u>\$ (8,451,272)</u>	<u>\$ 126,867,428</u>
SPECIAL REVENUE FUNDS					
Aging	0	9,808,240	9,808,240		0
Child Care Info Svcs	0	0	0		0
Children & Youth Serv	9,651	35,350,610	41,158,881	5,808,271	9,651
Community Development	68,013	4,203,478	4,203,477		68,014
Council on Chemical Abuse	0	5,951,344	5,952,998	1,654	0
Domestic Relations	3,550	4,693,938	6,574,842	1,880,904	3,550
Health Choices	6,298,375	82,000,002	82,000,002		6,298,375
Human Services	30,902	2,885,377	2,885,385		30,894
Job Training	2,305	5,236,864	5,236,864		2,305
Liquid Fuels - Restricted	4,187,912	10,866,575	10,866,575		4,187,912
- Committed	1,406,327	0	1,406,327		0
MH/DD	0	15,959,165	16,719,608	760,443	0
Special Legislation	3,374,488	3,964,120	3,818,075		3,520,533
	<u>\$ 15,381,523</u>	<u>\$ 180,919,713</u>	<u>\$ 190,631,274</u>	<u>\$ 8,451,272</u>	<u>\$ 14,121,234</u>
ENTERPRISE FUNDS					
Berks County Residential Center	1,062,542	7,203,341	7,188,678	(14,663)	1,062,542
Berks Heim	(2,754,818)	41,379,881	39,745,163	(829,464)	(1,949,564)
Emergency 911 Systems	10,466,844	8,686,259	12,244,704	(2,101,310)	4,807,089
	<u>\$ 8,774,568</u>	<u>\$ 57,269,481</u>	<u>\$ 59,178,545</u>	<u>\$ (2,945,437)</u>	<u>\$ 3,920,067</u>
Total Enterprise Funds	<u>\$ 8,774,568</u>	<u>\$ 57,269,481</u>	<u>\$ 59,178,545</u>	<u>\$ (2,945,437)</u>	<u>\$ 3,920,067</u>
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	<u>\$ 149,695,826</u>	<u>\$ 455,880,790</u>	<u>\$ 457,722,450</u>	<u>\$ (2,945,437)</u>	<u>\$ 144,908,729</u>
Capital Projects Fund	\$ 33,833,016	\$ 0	\$ 32,085,619	\$ 0	\$ 1,747,397
Totals	<u><u>\$ 183,528,842</u></u>	<u><u>\$ 455,880,790</u></u>	<u><u>\$ 489,808,069</u></u>	<u><u>\$ (2,945,437)</u></u>	<u><u>\$ 146,656,126</u></u>

Schedule of 2014 Projected Fund Balance

County of Berks, Pennsylvania
2014 Adopted Annual Budget

Non-Spendable General Fund Balance: (4)			
	Conversion Pay	\$ 78,382	
	Inventories & Pre-Paid	<u>508,051</u>	586,433
Committed General Fund Balance: (5)			0
Restricted General Fund Balance: (6)			
	ACT 198	187,307	
	Farmland preservation	2,474,198	
	Hazmat response	1,352,049	
	Workers Comp	353,292	
			4,366,846
Assigned General Fund Balance: (7)			
	Berks Heim	1,949,564	
	222 Corridor	5,000,000	
	Capital Projects	454,156	
	Debt Service Guarantees:		
	Airport Authority	582,000	
	Encumbrances	300,000	
	Environmental Litigation	226,826	
	Health Insurance Reserve	4,000,000	
	Wastewater Treatment Plan	1,260,105	
			13,772,651
Total Restricted, Non-Spendable, and Assigned Fund Balance at 12/31/14			<u>\$ 18,725,930</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS	5,808,271	
	COCA	1,654	
	Domestic Relations	1,880,904	
	MH/DD	<u>760,443</u>	
			8,451,272
		Sub-total	<u>27,177,202</u>
	Reversal of 12/31/2013 Restricted, Non-Spendable, and Assigned		<u>(19,208,485)</u>
		Total	<u>\$ 7,968,717</u>

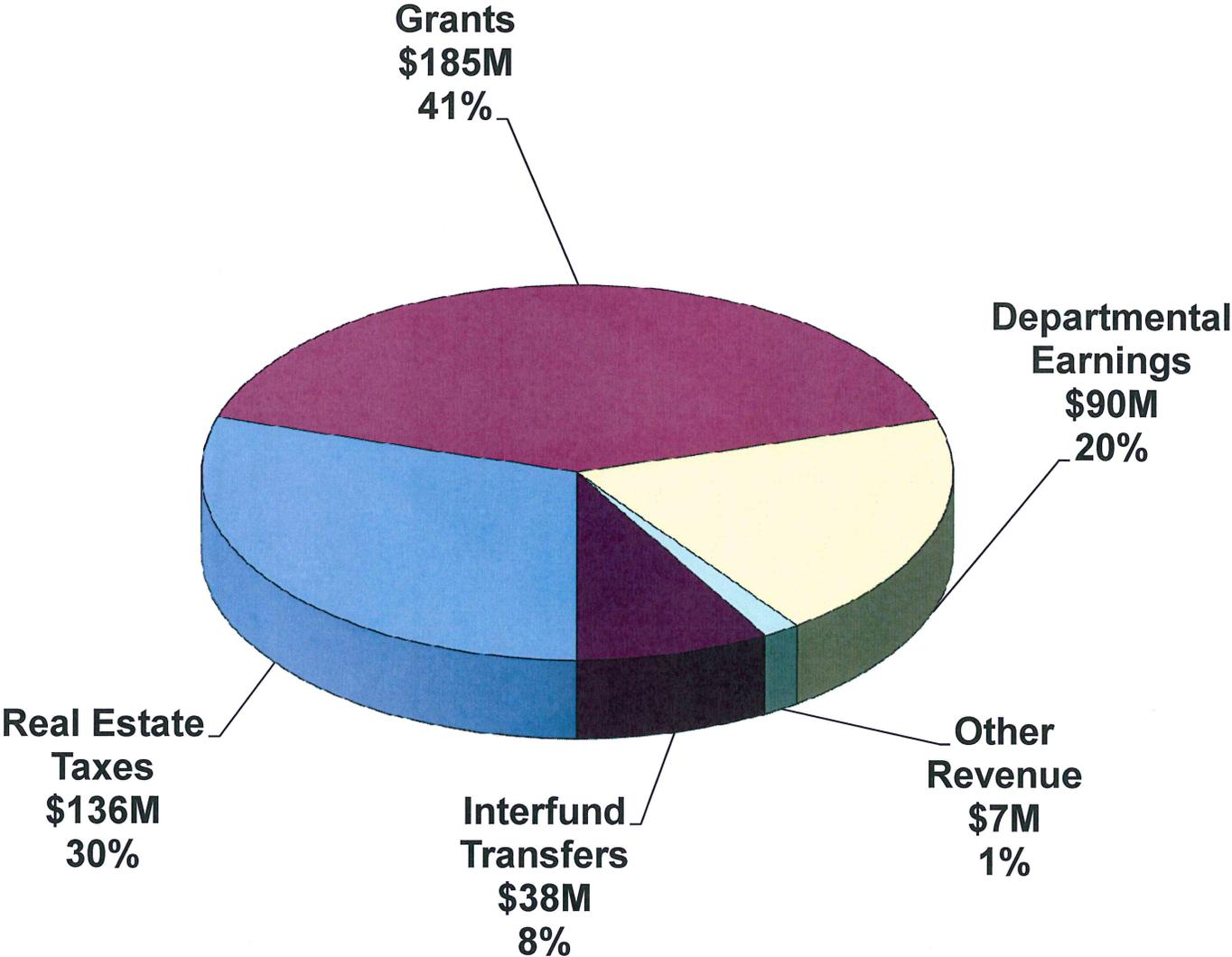
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/13 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.

Notes:

All Special Revenue Fund Balances are Restricted.
Berks Heim Fund Balance is Non-spendable.
Emergency 911 Systems and Capital Projects Fund Balance is Restricted.

2014 Adopted Budget Revenue by Source



	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 135,550,507	\$ 13,158,839	\$ 28,584,784	\$ 5,557,651	\$ 34,839,815	\$ 217,691,596
Special Revenue Fund						
Aging	0	9,201,014	438,491	15,250	153,485	9,808,240
Children & Youth Serv	0	34,592,491	1,000	694,808	62,311	35,350,610
Community Development	0	3,519,174	684,304	0	0	4,203,478
Council on Chemical Abuse	0	4,225,398	0	0	1,725,946	5,951,344
Domestic Relations	0	4,353,938	340,000	0	0	4,693,938
Health Choices	0	82,000,000	0	2	0	82,000,002
Human Services	0	2,884,589	388	400	0	2,885,377
Job Training	0	5,036,864	200,000	0	0	5,236,864
Liquid Fuels	0	9,456,407	0	69,100	1,341,068	10,866,575
MH/DD	0	15,903,561	53,104	2,500	0	15,959,165
Special Legislation	0	804,000	3,157,000	3,120	0	3,964,120
Total Special Revenue Funds	\$ 0	\$ 171,977,436	\$ 4,874,287	\$ 785,180	\$ 3,282,810	\$ 180,919,713
Enterprise Funds						
Berks County Residential Center	0	57,362	6,671,747	474,232	0	7,203,341
Berks Heim	0	0	41,298,189	81,692	0	41,379,881
Emergency 911 Systems	0	0	8,406,239	280,020	0	8,686,259
Total Enterprise Funds	\$ 0	\$ 57,362	\$ 56,376,175	\$ 835,944	\$ 0	\$ 57,269,481
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2014 Revenues	<u>\$ 135,550,507</u>	<u>\$ 185,193,637</u>	<u>\$ 89,835,246</u>	<u>\$ 7,178,775</u>	<u>\$ 38,122,625</u>	<u>\$ 455,880,790</u>

Notes:

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).

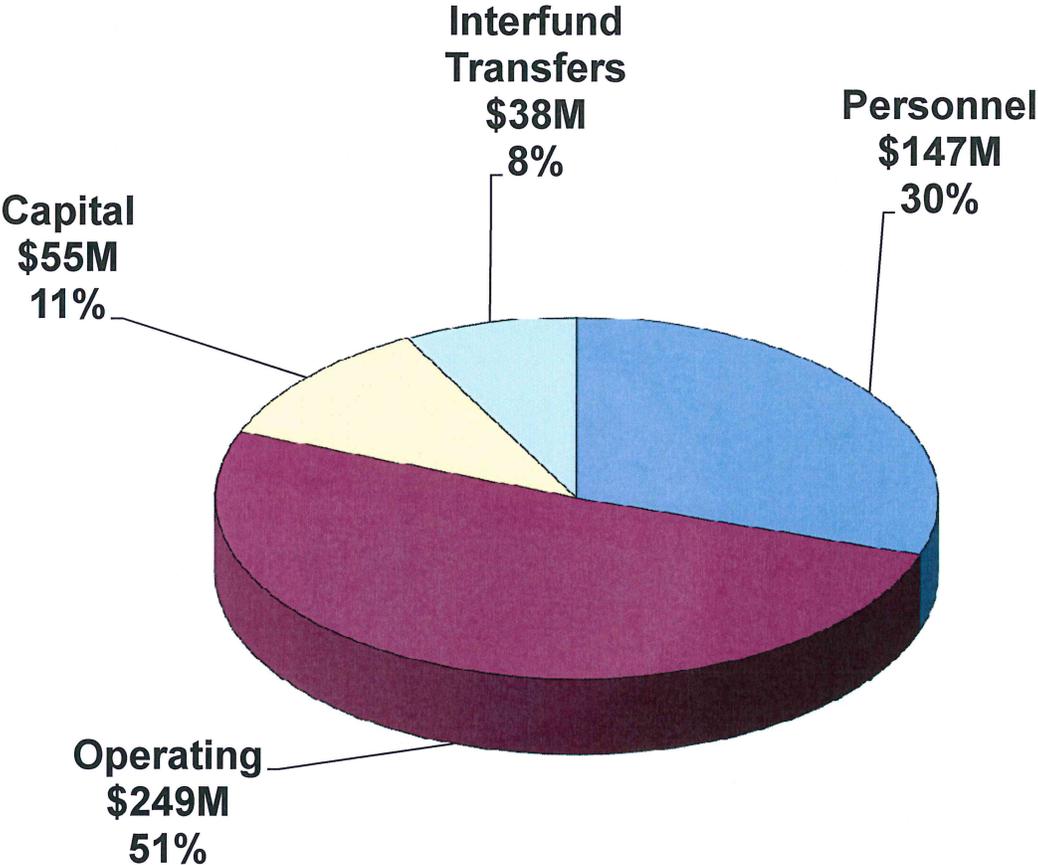
Interfund Transfers represent indirect cost allocations and operating transfers.

	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
General Government				
Archives	\$ 402,467	\$ 460,914	\$ 416,704	\$ (58,447)
Budget	1,232,881	1,201,516	1,084,191	31,365
Commissioners	589,303	731,071	1,422,512	(141,768)
Controller	2,089,103	2,208,115	2,214,311	(119,012)
Election Services	2,370	3,000	65,141	(630)
Facilities	2,226,572	1,269,590	1,036,399	956,982
Fleet Management	0	0	25,406	0
Human Resources	2,545,028	2,303,478	2,270,645	241,550
Information Systems	7,178,661	6,278,740	7,104,537	899,921
Mailroom/Printing	394,108	404,056	392,067	(9,948)
Non-Departmental	13,536,227	12,748,176	12,034,108	788,051
Purchasing	594,226	553,929	566,717	40,297
Real Estate	59,300	53,300	68,930	6,000
Recorder of Deeds	2,871,000	2,508,500	2,240,363	362,500
Solicitor	1,003,284	1,261,798	1,474,972	(258,514)
Tax Claim	7,005,000	8,010,525	7,233,367	(1,005,525)
Tax Collectors	46,000	45,500	45,488	500
Telecommunications	361,530	243,949	330,208	117,581
Treasurer	132,453,151	132,287,711	123,079,395	165,440
Veterans Affairs	400	500	750	(100)
Total General Government	\$ 174,590,611	\$ 172,574,368	\$ 163,106,211	\$ 2,016,243
Judicial				
Clerk of Courts	1,420,400	1,418,600	1,408,243	1,800
Community Bail Program (BCPS)	61,300	117,617	106,425	(56,317)
Coroner	40,000	42,500	37,785	(2,500)
Court Reporters	0	0	0	0
Courts	1,576,402	1,741,250	1,695,383	(164,848)
District Attorney	565,100	569,991	804,331	(4,891)
District Justices	3,603,975	3,606,948	3,117,469	(2,973)
Law Library	28,500	28,000	32,088	500
Prothonotary	2,641,365	2,562,561	2,070,462	78,804
Public Defender	34,819	38,632	45,735	(3,813)
Register of Wills	1,123,950	1,205,898	883,752	(81,948)
Sheriff	2,072,473	1,908,825	1,650,385	163,648
Total Judicial	\$ 13,168,284	\$ 13,240,822	\$ 11,852,058	\$ (72,538)
Public Safety				
Adult Probation	2,800,049	2,737,068	2,479,216	62,981
Community Corrections	366,067	440,413	277,339	(74,346)
County Fire Training	59,745	57,030	58,128	2,715
Emergency Management	395,255	183,251	428,050	212,004
Jail System	4,728,753	2,910,622	3,425,665	1,818,131
Juvenile Probation	7,340,078	7,313,824	8,158,768	26,254
RIP Offenders Grant	434,403	395,352	400,078	39,051
Total Public Safety	\$ 16,124,350	\$ 14,037,560	\$ 15,227,244	\$ 2,086,790

	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
Human Services				
Aging	9,808,240	9,350,232	11,269,559	458,008
Child Care Info Svcs	0	16,788,655	16,730,889	(16,788,655)
Children & Youth Serv	35,350,610	32,859,967	42,435,647	2,490,643
Council on Chemical Abuse	5,951,344	5,948,805	6,158,125	2,539
Domestic Relations	4,693,938	4,656,680	8,653,249	37,258
Health Choices	82,000,002	79,527,262	79,863,130	2,472,740
Human Services	2,885,377	2,784,031	3,116,886	101,346
Job Training	5,236,864	4,947,241	5,371,935	289,623
MH/DD	15,959,165	16,409,749	17,802,727	(450,584)
Total Human Services	<u>\$ 161,885,540</u>	<u>\$ 173,272,622</u>	<u>\$ 191,402,147</u>	<u>\$ (11,387,082)</u>
Public Works				
Solid Waste/Recycling	2,929,300	2,885,000	2,844,352	44,300
Total Public Works	<u>\$ 2,929,300</u>	<u>\$ 2,885,000</u>	<u>\$ 2,844,352</u>	<u>\$ 44,300</u>
Community & Economic Devlpmnt.				
Ag & Land Preservation	1,618,216	500	242,088	1,617,716
Agricultural Extension	0	0	0	0
Community Development	4,203,478	3,689,717	4,478,888	513,761
GREP	0	0	0	0
Industrial Development Authority	0	0	80,000	0
Planning	545,830	446,340	503,914	99,490
RACC	0	0	250,000	0
Total Community & Economic Devl	<u>\$ 6,367,524</u>	<u>\$ 4,136,557</u>	<u>\$ 5,554,890</u>	<u>\$ 2,230,967</u>
Cultural/Recreation				
County Library Systems	1,341,997	1,356,342	1,347,774	(14,345)
Parks System	1,953,664	585,228	539,269	1,368,436
Total Cultural/Recreation	<u>\$ 3,295,661</u>	<u>\$ 1,941,570</u>	<u>\$ 1,887,043</u>	<u>\$ 1,354,091</u>
Miscellaneous				
County Farm	43,803	43,569	10,048	234
Insurance	2,175,100	2,760,989	1,426,353	(585,889)
Liquid Fuels	10,866,575	11,684,795	1,636,142	(818,220)
Security	1,072,525	991,417	902,190	81,108
Special Legislation	3,964,120	3,588,640	3,456,280	375,480
Misc. - Muni. End User Radio Grant	0	0	230,000	0
Total Miscellaneous	<u>\$ 18,122,123</u>	<u>\$ 19,069,410</u>	<u>\$ 7,661,013</u>	<u>\$ (947,287)</u>

	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
Debt Service				
Debt Service	2,127,916	2,074,232	25,438,934	53,684
Total Debt Service	\$ 2,127,916	\$ 2,074,232	\$ 25,438,934	\$ 53,684
Berks County Residential Center				
Berks County Residential Center	7,203,341	7,070,997	16,014,581	132,344
Total Berks County Residential Center	\$ 7,203,341	\$ 7,070,997	\$ 16,014,581	\$ 132,344
Berks Heim				
Berks Heim	41,379,881	40,912,038	40,614,193	467,843
Total Berks Heim	\$ 41,379,881	\$ 40,912,038	\$ 40,614,193	\$ 467,843
Emergency 911 Systems				
Emergency 911 Systems	8,686,259	11,629,231	11,747,142	(2,942,972)
Total Emergency 911 Systems	\$ 8,686,259	\$ 11,629,231	\$ 11,747,142	\$ (2,942,972)
Capital Projects Fund				
Capital Projects Fund	0	20,500,000	16,286,170	(20,500,000)
Total Capital Projects Fund	\$ 0	\$ 20,500,000	\$ 16,286,170	\$ (20,500,000)
Total Revenues By Department By Function				
	\$ 455,880,790	\$ 483,344,407	\$ 509,635,978	\$ (27,463,617)

2014 Adopted Budget Expenditures by Type



Schedule of 2014 Adopted Budget Expenditures by Type
By Fund

County of Berks, Pennsylvania
2014 Adopted Annual Budget

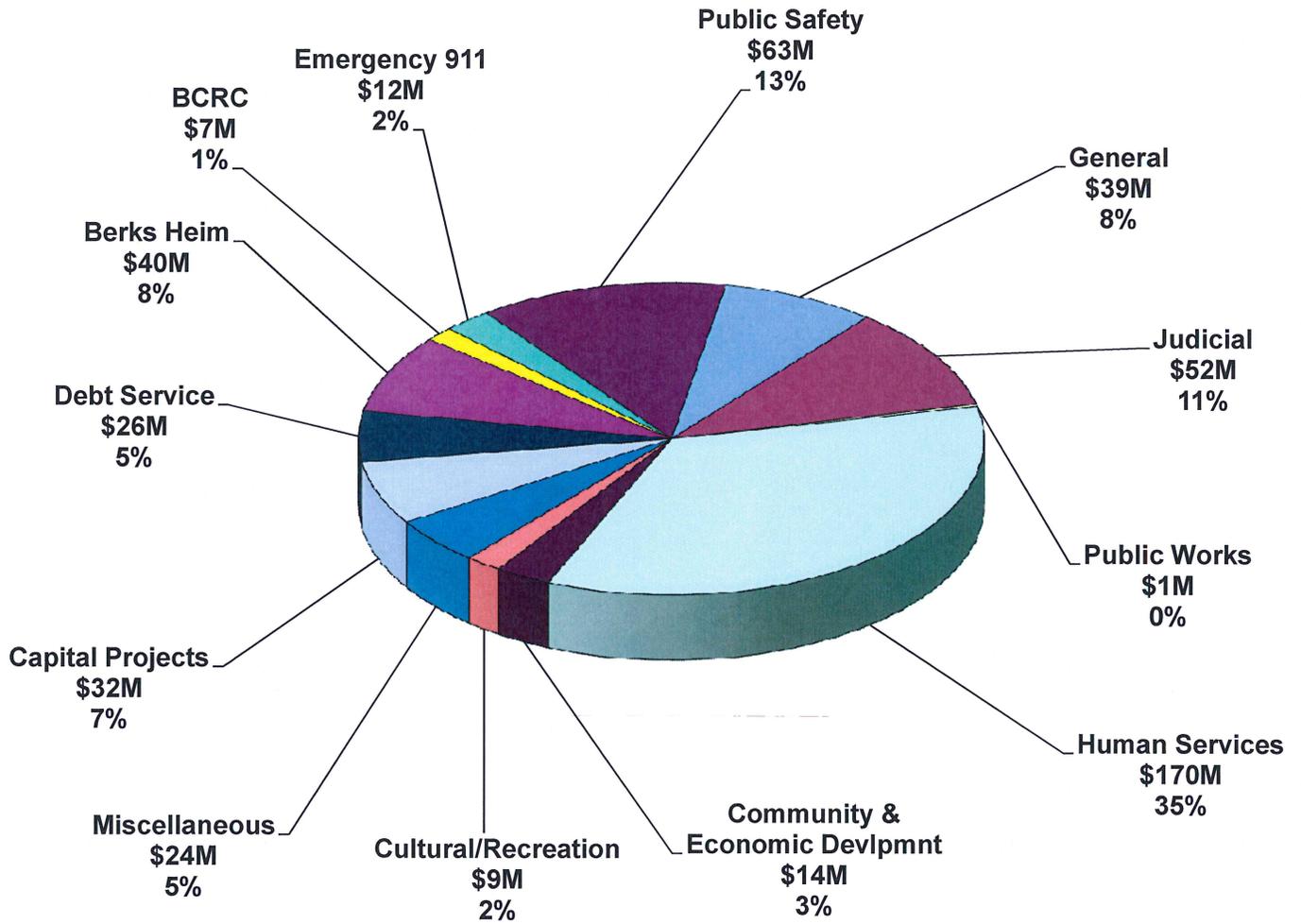
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 88,332,710	\$ 82,024,125	\$ 10,381,397	\$ 27,174,399	\$ 207,912,631
Special Revenue Funds					
Aging	2,740,883	6,142,467	7,573	917,317	9,808,240
Children & Youth Serv	10,163,797	28,638,926	18,000	2,338,158	41,158,881
Community Development	198,805	2,428,849	0	1,575,823	4,203,477
Council on Chemical Abuse	0	5,951,344	0	1,654	5,952,998
Domestic Relations	5,278,031	239,275	53,500	1,004,036	6,574,842
Health Choices	350,519	81,570,587	0	78,896	82,000,002
Human Services	8,701	2,754,326	0	122,358	2,885,385
Job Training	1,508,227	3,553,665	0	174,972	5,236,864
Liquid Fuels	181,934	950,325	11,045,884	94,759	12,272,902
MH/DD	448,607	16,147,241	0	123,760	16,719,608
Special Legislation	0	2,122,310	0	1,695,765	3,818,075
Total Special Revenue Funds	\$ 20,879,504	\$ 150,499,315	\$ 11,124,957	\$ 8,127,498	\$ 190,631,274
Enterprise Funds					
Berks County Residential Center	4,145,973	1,564,765	0	1,477,940	7,188,678
Berks Heim	27,261,856	10,921,966	553,831	1,007,510	39,745,163
Emergency 911 Systems	6,557,960	4,278,593	1,072,873	335,278	12,244,704
Total Enterprise Funds	\$ 37,965,789	\$ 16,765,324	\$ 1,626,704	\$ 2,820,728	\$ 59,178,545
Capital Projects Fund					
Capital Projects Fund	0	0	32,085,619	0	32,085,619
Total Capital Projects Fund	\$ 0	\$ 0	\$ 32,085,619	\$ 0	\$ 32,085,619
Total 2014 Expenditures	\$ 147,178,003	\$ 249,288,764	\$ 55,218,677	\$ 38,122,625	\$ 489,808,069

Notes:

Personnel represents wages, fringe, FICA, and workers compensation.

Interfund Transfers represent indirect cost allocations and operating transfers.

2014 Adopted Budget Expenditures by Function



	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
General Government				
Archives	\$ 374,283	\$ 621,315	\$ 635,270	\$ (247,032)
Budget	1,182,813	1,209,038	1,676,814	(26,225)
(4) Commissioners	2,185,461	2,021,490	2,363,006	163,971
Controller	2,292,776	2,271,071	3,044,321	21,705
Election Services	1,738,242	1,656,843	2,026,342	81,399
Facilities	11,340,522	12,072,229	11,365,377	(731,707)
Fleet Management	4,313	0	12,870	4,313
Human Resources	2,930,260	3,074,106	3,120,952	(143,846)
Information Systems	6,977,519	5,990,650	7,275,601	986,869
Mailroom/Printing	468,068	411,284	497,485	56,784
Purchasing	632,488	584,635	768,035	47,853
Real Estate	3,119,159	2,774,229	3,736,788	344,930
Recorder of Deeds	1,313,048	1,375,680	1,765,302	(62,632)
Solicitor	1,230,309	1,183,560	1,449,166	46,749
Tax Claim	923,784	952,063	1,052,404	(28,279)
Tax Collectors	511,187	453,902	456,144	57,285
Telecommunications	362,490	277,039	324,218	85,451
Treasurer	873,228	848,488	985,516	24,740
Veterans Affairs	665,089	691,490	1,012,855	(26,401)
Total General Government	\$ 39,125,039	\$ 38,469,112	\$ 43,568,466	\$ 655,927
Judicial				
Clerk of Courts	2,473,769	2,466,020	3,088,221	7,749
Community Bail Program (BCPS)	570,313	582,608	590,827	(12,295)
Coroner	1,391,491	1,385,171	2,203,362	6,320
Court Reporters	2,181,992	2,031,907	3,001,734	150,085
Courts	8,435,299	8,444,178	10,672,262	(8,879)
(4) District Attorney	10,147,200	9,403,332	13,135,959	743,868
District Justices	10,330,227	10,004,374	11,760,547	325,853
Law Library	613,581	589,256	610,471	24,325
Prothonotary	2,792,952	2,462,052	2,918,830	330,900
Public Defender	3,098,195	3,036,820	4,221,253	61,375
Register of Wills	1,035,213	1,028,269	1,291,786	6,944
Sheriff	8,941,447	8,471,076	12,321,052	470,371
Total Judicial	\$ 52,011,679	\$ 49,905,063	\$ 65,816,304	\$ 2,106,616
Public Safety				
Adult Probation	6,886,025	6,690,543	8,945,808	195,482
Community Corrections	2,229,400	2,031,365	2,334,473	198,035
County Fire Training	946,819	570,412	143,802	376,407
(4) Emergency Management	1,569,308	4,974,650	5,572,348	(3,405,342)
Jail System	35,303,825	30,234,697	41,688,018	5,069,128
Juvenile Probation	15,617,185	15,843,854	17,301,058	(226,669)
RIP Offenders Grant	457,635	403,374	415,585	54,261
(4) Miscellaneous	0	63,000	63,000	(63,000)
Total Public Safety	\$ 63,010,197	\$ 60,811,895	\$ 76,464,092	\$ 2,198,302

	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
Human Services				
Aging	9,808,240	9,350,232	11,915,886	458,008
Child Care Info Svcs	0	16,788,655	16,730,889	(16,788,655)
Children & Youth Serv	41,158,881	38,314,370	42,442,212	2,844,511
Council on Chemical Abuse	5,952,998	5,948,805	6,171,042	4,193
Domestic Relations	6,574,842	6,599,747	8,653,250	(24,905)
Health Choices	82,000,002	79,527,262	79,807,632	2,472,740
Human Services	2,885,385	2,799,433	3,117,997	85,952
Job Training	5,236,864	4,947,241	5,371,935	289,623
MH/DD	16,719,608	17,284,749	17,802,728	(565,141)
Total Human Services	\$ 170,336,820	\$ 181,560,494	\$ 192,013,571	\$ (11,223,674)
Public Works				
Solid Waste/Recycling	1,196,334	1,193,611	1,228,830	2,723
Total Public Works	\$ 1,196,334	\$ 1,193,611	\$ 1,228,830	\$ 2,723
Community & Economic Devlpmnt.				
Ag & Land Preservation	1,958,666	1,774,633	1,271,698	184,033
Agricultural Extension	536,837	514,556	599,866	22,281
BARTA	472,053	449,574	428,163	22,479
(2) Community Development	4,203,477	3,689,718	4,242,022	513,759
(1) GREP	500,000	500,000	700,000	0
Industrial Development Authority	0	0	139,286	0
(4) Planning	1,593,753	1,432,475	1,924,199	161,278
RACC	3,100,000	3,100,000	3,350,000	0
(4) Tourism	0	50,000	50,000	(50,000)
(3), (2) Miscellaneous	1,735,946	1,770,062	1,756,460	(34,116)
Total Community & Economic Devl	\$ 14,100,732	\$ 13,281,018	\$ 14,461,694	\$ 819,714
Cultural/Recreation				
County Library Systems	4,671,296	4,710,788	5,193,899	(39,492)
(4) Parks System	4,492,629	3,404,322	4,074,955	1,088,307
(4) Miscellaneous	0	95,000	95,000	(95,000)
Total Cultural/Recreation	\$ 9,163,925	\$ 8,210,110	\$ 9,363,854	\$ 953,815
Miscellaneous				
Contingency General	3,500,000	3,570,000	0	(70,000)
County Farm	0	775	922	(775)
Insurance	1,816,577	2,258,346	1,546,523	(441,769)
Liquid Fuels	12,272,902	12,868,562	1,640,334	(595,660)
Security	1,399,937	1,255,452	1,261,092	144,485
Special Legislation	3,818,075	3,454,711	3,574,024	363,364
Misc. - Muni. End User Radio Grant	1,124,239	1,771,232	0	(646,993)
Total Miscellaneous	\$ 23,931,730	\$ 25,179,078	\$ 8,022,895	\$ (1,247,348)

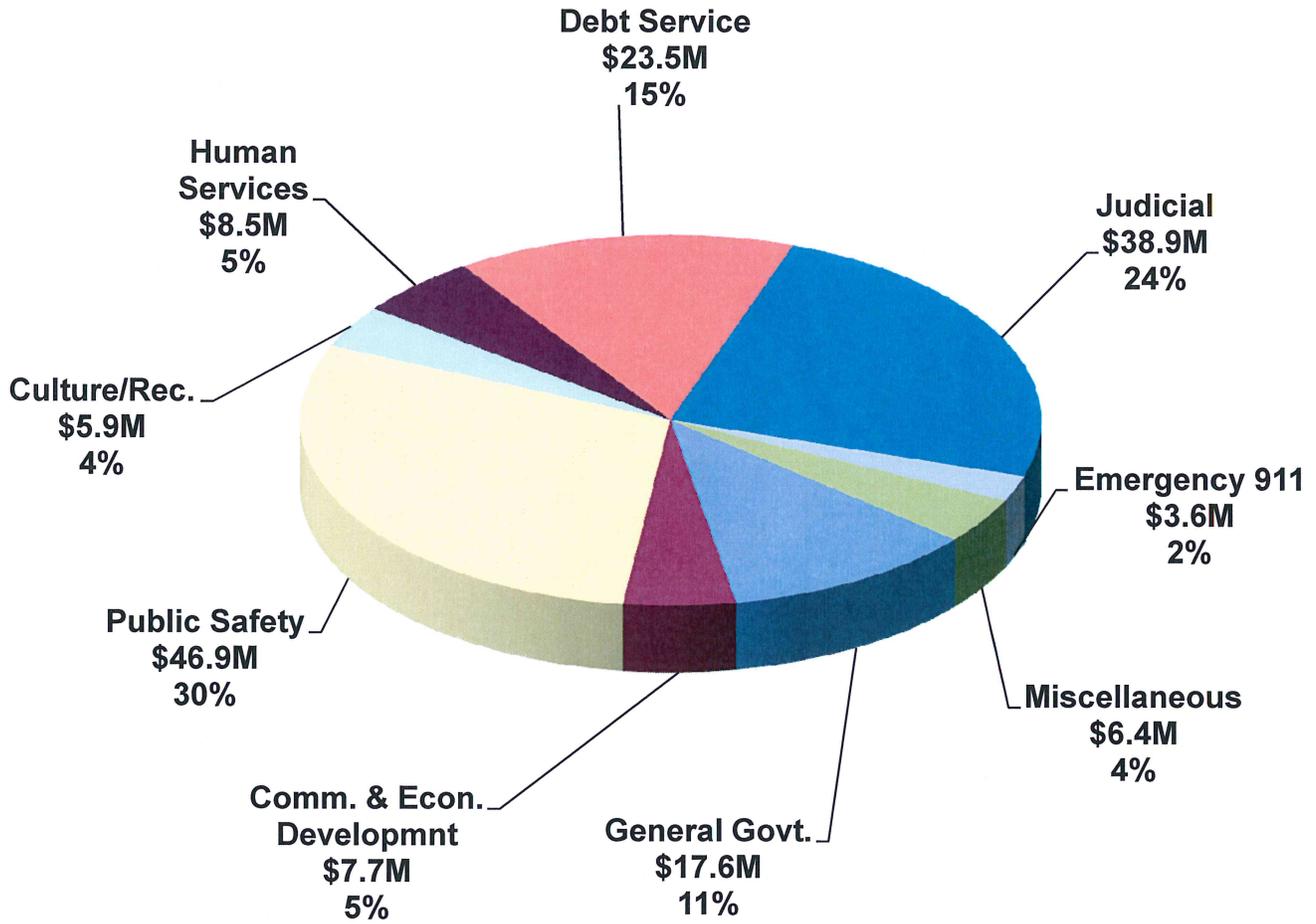
	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
Debt Service				
Debt Service	25,667,449	27,428,364	24,240,330	(1,760,915)
Total Debt Service	\$ 25,667,449	\$ 27,428,364	\$ 24,240,330	\$ (1,760,915)
Berks County Residential Center				
Berks County Residential Center	7,188,678	5,870,083	19,235,990	1,318,595
Total Berks County Residential Center	\$ 7,188,678	\$ 5,870,083	\$ 19,235,990	\$ 1,318,595
Berks Heim				
Berks Heim	39,745,163	37,225,727	38,763,708	2,519,436
Total Berks Heim	\$ 39,745,163	\$ 37,225,727	\$ 38,763,708	\$ 2,519,436
Emergency 911 System				
Emergency 911 Systems	12,244,704	14,436,636	8,614,044	(2,191,932)
Total Emergency 911 System	\$ 12,244,704	\$ 14,436,636	\$ 8,614,044	\$ (2,191,932)
Capital Projects Fund				
Capital Projects - GOB	0	0	976,264	0
Capital Projects Fund	32,085,619	47,837,468	24,964,705	(15,751,849)
Total Capital Projects	\$ 32,085,619	\$ 47,837,468	\$ 25,940,969	\$ (15,751,849)
Total Expenses By Department				
By Function	\$ 489,808,069	\$ 511,408,659	\$ 527,734,747	\$ (21,600,590)

Footnotes:

- (1) The County will direct BCIDA to forward half of the 2013/2014 LEDA funds to GREP (Greater Reading Economic Partnership) and the County will match \$1 per \$1 collected of non-governmental support by GREP to a maximum of \$200,000. The match will expire 12/31/16.
- (2) The County is a sponsor of RACC. The 2014 funding is \$3.1M for Operations and \$250K for specified Capital Projects funded by Community Development.
- (3) Consistent with prior years, this includes DID and the General Fund contribution to Drug and Alcohol Programs (COCA).
- (4) In 2014 all Not For Profits previously listed under "Tourism" and "Miscellaneous" departments, except for DID and the COCA county match, now roll up into the departments that manage the funds. 2012 and 2013 were not restated.

Program Name	2012/2013 Function	2012/2013 Department	2014 Function	2014 Department
Berks Art Council	Cultural/Recreation	Miscellaneous	Same as 2012/2013	Parks System
Berks County Conservancy	Community & Economic Dev.	Miscellaneous	Same as 2012/2013	Planning
Berks County Conservation District	Community & Economic Dev.	Miscellaneous	Same as 2012/2013	Planning
Berks County Emergency Response Team	Public Safety	Miscellaneous	Judicial	District Attorney
Berks County Television - BCTV	Cultural/Recreation	Miscellaneous	General Govt	Commissioners
Charities	Community & Economic Dev.	Miscellaneous	Same as 2012/2013	Planning
Crime Alert	Public Safety	Miscellaneous	Judicial	District Attorney
East Pennsylvania EMS Council	Public Safety	Miscellaneous	Same as 2012/2013	Emergency Management
Historical Society	Cultural/Recreation	Miscellaneous	Same as 2012/2013	Parks System
Tourism	Community & Economic Dev.	Tourism	General Govt	Commissioners

2014 Adopted 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
	Amt.	Amt.	Amt.	Amt.	Amt.
General Government					
¹ Archives	-	-	-	-	
¹ Budget	-	-	-	-	
Commissioners	589,303	2,185,461	0	(1,596,158)	
Controller	2,089,103	2,292,776	0	(203,673)	
Election Services	2,370	1,738,242	0	(1,735,872)	
Facilities	2,226,572	11,340,522	0	(9,113,950)	
Fleet Management	0	4,313	0	(4,313)	
Human Resources	2,545,028	2,930,260	0	(385,232)	
¹ Information Systems	-	-	-	-	
Mailroom/Printing	394,108	468,068	0	(73,960)	
¹ Non-Departmental	-	-	-	-	
Purchasing	594,226	632,488	0	(38,262)	
Real Estate	59,300	3,119,159	0	(3,059,859)	
¹ Recorder of Deeds	-	-	-	-	
Solicitor	1,003,284	1,230,309	0	(227,025)	
¹ Tax Claim	-	-	-	-	4,600,000
Tax Collectors	46,000	511,187	0	(465,187)	
Telecommunications	361,530	362,490	0	(960)	
¹ Treasurer	-	-	-	-	130,950,507
Veterans Affairs	400	665,089	0	(664,689)	
Total General Government Function	9,911,224	27,480,364	0	(17,569,140)	135,550,507
Judicial					
Clerk of Courts	1,420,400	2,473,769	0	(1,053,369)	
Community Bail Program (BCPS)	61,300	570,313	0	(509,013)	
Coroner	40,000	1,391,491	0	(1,351,491)	
Court Reporters	0	2,181,992	0	(2,181,992)	
Courts	1,576,402	8,435,299	0	(6,858,897)	
District Attorney	565,100	10,147,200	0	(9,582,100)	
District Justices	3,603,975	10,330,227	0	(6,726,252)	
Law Library	28,500	613,581	0	(585,081)	
Prothonotary	2,641,365	2,792,952	0	(151,587)	
Public Defender	34,819	3,098,195	0	(3,063,376)	
¹ Register of Wills	-	-	-	-	
Sheriff	2,072,473	8,941,447	0	(6,868,974)	
Total Judicial Function	12,044,334	50,976,466	0	(38,932,132)	
Public Safety					
Adult Probation	2,800,049	6,886,025	0	(4,085,976)	
Community Corrections	366,067	2,229,400	0	(1,863,333)	
County Fire Training	59,745	946,819	0	(887,074)	
Emergency Management	395,255	1,569,308	0	(1,174,053)	
Jail System	4,728,753	35,303,825	0	(30,575,072)	
Juvenile Probation	7,340,078	15,617,185	0	(8,277,107)	
RIP Offenders Grant	434,403	457,635	0	(23,232)	
¹ Miscellaneous	-	-	-	-	
Total Public Safety Function	16,124,350	63,010,197	0	(46,885,847)	
Human Services					
¹ Aging	-	-	-	-	
¹ Child Care Info Svcs	-	-	-	-	
Children & Youth Serv	35,350,610	41,158,881	0	(5,808,271)	
Council on Chemical Abuse	5,951,344	5,952,998	0	(1,654)	
Domestic Relations	4,693,938	6,574,842	0	(1,880,904)	

Function	Total Revenues	Total Expenditures	Special Revenue/Enterprise/Capital Project Fund Balance Used	General Fund Reserve/Taxes used per Department	Taxes Budgeted
¹ Health Choices	-	-	-	-	
Human Services	2,885,377	2,885,385		(8)	0
¹ Job Training	-	-	-	-	
MH/DD	15,959,165	16,719,608		0	(760,443)
Total Human Services Function	64,840,434	73,291,714		(8)	(8,451,272)
Public Works					
¹ Solid Waste/Recycling	-	-	-	-	
Total Public Works Function	0	0		0	0
Community & Economic Devlpmnt					
Ag & Land Preservation	1,618,216	1,958,666		0	(340,450)
Agricultural Extension	0	536,837		0	(536,837)
BARTA	0	472,053		0	(472,053)
¹ Community Development	-	-	-	-	
GREP	0	500,000		0	(500,000)
¹ Industrial Development Authority	-	-	-	-	
Planning	545,830	1,593,753		0	(1,047,923)
RACC	0	3,100,000		0	(3,100,000)
Miscellaneous	0	1,735,946		0	(1,735,946)
Total Commun & Econom Dvlpmnt Function	2,164,046	9,897,255		0	(7,733,209)
Cultural/Recreation					
County Library Systems	1,341,997	4,671,296		0	(3,329,299)
Parks System	1,953,664	4,492,629		0	(2,538,965)
¹ Miscellaneous	-	-	-	-	
Total Cultural/Recreation Function	3,295,661	9,163,925		0	(5,868,264)
Miscellaneous					
Contingency General	0	3,500,000		0	(3,500,000)
¹ County Farm	-	-	-	-	
¹ Insurance	-	-	-	-	
Liquid Fuels	10,866,575	12,272,902	(1,406,327)		0
Security	1,072,525	1,399,937		0	(327,412)
¹ Special Legislation	-	-	-	-	
Misc. - Muni. End User Radio Grant	0	1,124,239		0	(1,124,239)
Total Miscellaneous Function	11,939,100	18,297,078	(1,406,327)		(4,951,651)
Debt Service					
Debt Service	2,127,916	25,667,449		0	(23,539,533)
Total Debt Service Function	2,127,916	25,667,449		0	(23,539,533)
Berks County Residential Center					
¹ Berks County Residential Center	-	-	-	-	
Total Berks County Residential Center	0	0		0	0
Berks Heim					
¹ Berks Heim	-	-	-	-	
Total Berks Heim Function	0	0		0	0
Emergency 911 System					
Emergency 911 Systems	8,686,259	12,244,704	(3,558,445)		0
Total Emergency 911 Function	8,686,259	12,244,704	(3,558,445)		0

Schedule of 2014 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2014 Adopted Annual Budget

<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>
Total Functions w/out Capital Projects	131,133,324	290,029,152	(4,964,780)	(153,931,048)	135,550,507
Total Tax and General Fund Balance Consumed	(153,931,048)				
Total Special Revenue/Enterprise Fund Balance Consumed	(4,964,780)				
Total Tax and Fund Balance Consumed	(158,895,828)				
Less: Total Tax Revenue Consumed	135,550,507				
Budget Surplus/(Deficit) before fund balance	(23,345,321)				
General Fund Balance Consumed	(18,380,541)				
Special Revenue Fund Balance Consumed	(1,406,335)				
Enterprise Fund Balance Consumed	(3,558,445)				
Total	(23,345,321)				

Notes:

¹In 2014 these operations do not consume taxes or fund balance.

2014 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

