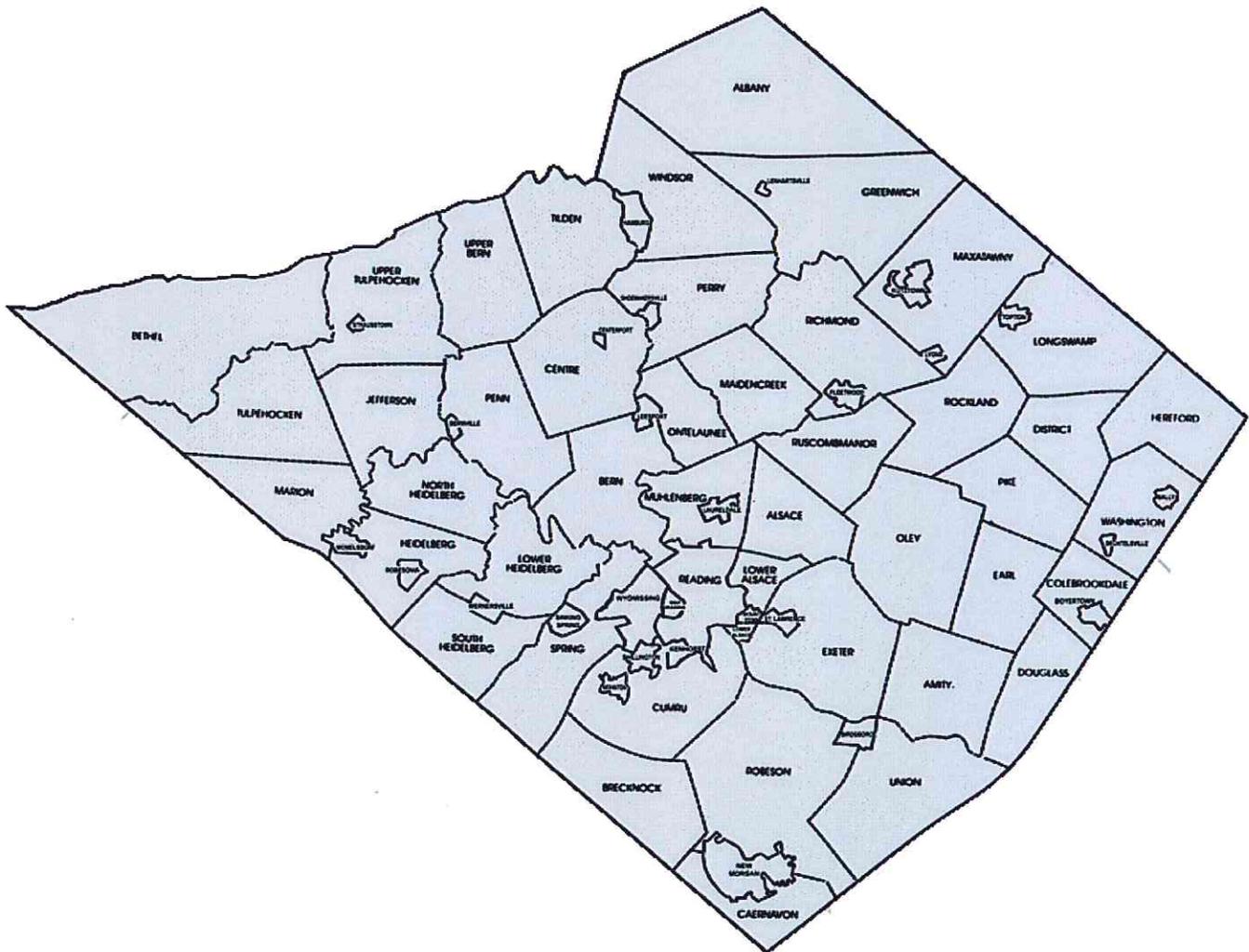


# County of Berks

## Proposed 2014 Budget

November 14<sup>th</sup>, 2013



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



TABLE OF CONTENTS

Schedule of 2014 Projected Fund Balance	1 - 2
Chart of 2014 Proposed Budget Revenue by Source	3
Schedule of 2014 Proposed Budget Revenue Sources by Fund	4
Schedule of 2014 Proposed, 2013 Adopted and 2012 Actual Revenues by Function	5 - 7
Chart of 2014 Proposed Budget Expenditures by Type	8
Schedule of 2014 Proposed Budget Expenditures by Type by Fund	9
Chart of 2014 Proposed Budget Expenditures by Function	10
Schedule of 2014 Proposed, 2013 Adopted and 2012 Actual Expenditures by Function	11 - 13
Chart of 2014 Proposed Budget Consumption of Taxes and Fund Balance by Function	14
Schedule of 2014 Proposed Budget Consumption of Taxes and Fund Balance by Function	15 - 17
Chart of 2014 Proposed Budget Consumption of Taxes and Fund Balance by Function Bar Chart	18

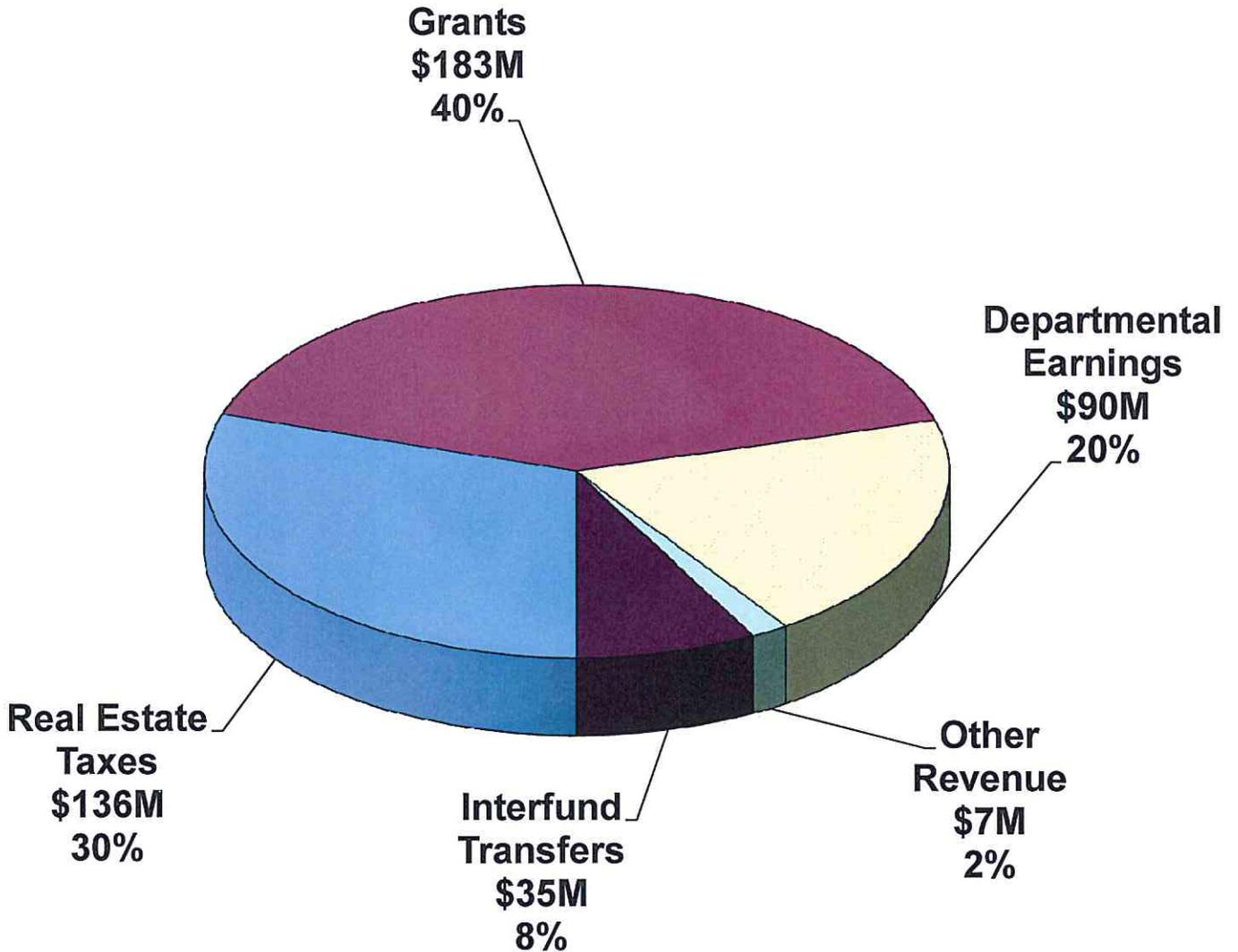
	2014 Beginning Fund Balance (1)	2014 Budget Revenue (2)	2014 Budget Expenditures (2)	2014 Budget Adjustments (3)	Proposed 2014 Ending Fund Balance (3)
<b>GENERAL FUND (3)</b>					
Unassigned	\$ 106,175,447	\$ 213,819,220	\$ 204,619,030	\$ (7,367,563)	\$ 108,008,074
Non-Spendable (4)	586,433				586,433
Committed (5)	0				0
Restricted (6)	3,958,777			43,066	4,001,843
Assigned (7)	14,663,275			(895,481)	13,767,794
	<u>\$ 125,383,932</u>	<u>\$ 213,819,220</u>	<u>\$ 204,619,030</u>	<u>\$ (8,219,978)</u>	<u>\$ 126,364,144</u>
<b>SPECIAL REVENUE FUNDS</b>					
Aging	0	9,746,014	9,746,014		0
Child Care Info Svcs	0	0	0		0
Children & Youth Serv	9,651	34,414,690	40,032,187	5,617,497	9,651
Community Development	68,013	4,228,478	4,228,517		67,974
Council on Chemical Abuse	0	5,951,344	5,952,976		(1,632)
Domestic Relations	3,550	4,609,392	6,436,873	1,827,481	3,550
Health Choices	6,298,375	82,000,002	82,000,002		6,298,375
Human Services	30,902	2,885,382	2,885,382		30,902
Job Training	(23,835)	5,169,576	5,169,576		(23,835)
Liquid Fuels	5,594,239	10,866,575	12,275,062		4,185,752
MH/DD	0	16,203,481	16,978,481	775,000	0
Special Legislation	3,374,488	3,964,120	3,818,075		3,520,533
	<u>\$ 15,355,383</u>	<u>\$ 180,039,054</u>	<u>\$ 189,523,145</u>	<u>\$ 8,219,978</u>	<u>\$ 14,091,270</u>
<b>ENTERPRISE FUNDS</b>					
Berks County Residential Center	1,062,542	7,203,341	7,188,678	(14,663)	1,062,542
Berks Heim	(2,840,188)	41,379,881	39,654,936	(829,464)	(1,944,707)
Emergency 911 Systems	10,466,844	8,706,394	12,225,008	(2,101,310)	4,846,920
	<u>\$ 8,689,198</u>	<u>\$ 57,289,616</u>	<u>\$ 59,068,622</u>	<u>\$ (2,945,437)</u>	<u>\$ 3,964,755</u>
<b>Total Designated/Undesignated Fund Balance Without Capital Projects Fund</b>					
	<u>\$ 149,428,513</u>	<u>\$ 451,147,890</u>	<u>\$ 453,210,797</u>	<u>\$ (2,945,437)</u>	<u>\$ 144,420,169</u>
<b>Capital Projects Fund</b>					
	\$ 33,833,016	\$ 0	\$ 11,589,178	\$ 0	\$ 22,243,838
<b>Totals</b>	<u>\$ 183,261,529</u>	<u>\$ 451,147,890</u>	<u>\$ 464,799,975</u>	<u>\$ (2,945,437)</u>	<u>\$ 166,664,007</u>

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	2,109,195	
	Hazmat response	1,352,049	
	Workers Comp	<u>353,292</u>	
			4,001,843
Assigned General Fund Balance: (7)			
	Berks Heim	1,944,707	
	222 Corridor	5,000,000	
	Capital Projects	<u>454,156</u>	
	Debt Service Guarantees:		
	Airport Authority	582,000	
	Encumbrances	300,000	
	Environmental Litigation	226,826	
	Health Insurance Reserve	4,000,000	
	Wastewater Treatment Plan	<u>1,260,105</u>	
			13,767,794
Total Restricted, Non-Spendable, and Assigned Fund Balance at 12/31/14			<u>\$ 18,356,070</u>
Budgeted General Fund support of Special Revenue Funds:			
	CYS	5,617,497	
	Domestic Relations	1,827,481	
	MH/DD	<u>775,000</u>	
			8,219,978
	Sub-total		<u>26,576,048</u>
	Reversal of 12/31/2013 Restricted, Non-Spendable, and Assigned		<u>(19,208,485)</u>
	Total		<u>\$ 7,367,563</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.
- (8) All Special Revenue Fund Balances are Restricted.
- (9) Berks Heim Fund Balance is Non-spendable.
- (10) Emergency 911 Systems and Capital Projects Fund Balance is Restricted.

# 2014 Proposed Budget Revenue by Source



	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
<b>General Fund</b>	\$ 135,550,507	\$ 12,346,465	\$ 28,311,906	\$ 5,537,516	\$ 32,072,826	\$ 213,819,220
<b>Special Revenue Fund</b>						
Aging	0	9,140,721	438,491	15,250	151,552	9,746,014
Children & Youth Serv	0	33,515,025	1,000	836,354	62,311	34,414,690
Community Development	0	3,544,174	684,304	0	0	4,228,478
Council on Chemical Abuse	0	4,225,398	0	0	1,725,946	5,951,344
Domestic Relations	0	4,269,392	340,000	0	0	4,609,392
Health Choices	0	82,000,000	0	2	0	82,000,002
Human Services	0	2,884,589	393	400	0	2,885,382
Job Training	0	4,969,576	200,000	0	0	5,169,576
Liquid Fuels	0	9,456,407	0	69,100	1,341,068	10,866,575
MH/DD	0	16,147,806	53,175	2,500	0	16,203,481
Special Legislation	0	804,000	3,157,000	3,120	0	3,964,120
<b>Total Special Revenue Funds</b>	\$ 0	\$ 170,957,088	\$ 4,874,363	\$ 926,726	\$ 3,280,877	\$ 180,039,054
<b>Enterprise Funds</b>						
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	300,155	0	8,706,394
<b>Total Enterprise Funds</b>	\$ 0	\$ 57,362	\$ 56,376,175	\$ 856,079	\$ 0	\$ 57,289,616
<b>Capital Projects Fund</b>						
Capital Projects Fund	0	0	0	0	0	0
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total 2014 Revenues</b>	<u>\$ 135,550,507</u>	<u>\$ 183,360,915</u>	<u>\$ 89,562,444</u>	<u>\$ 7,320,321</u>	<u>\$ 35,353,703</u>	<u>\$ 451,147,890</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).

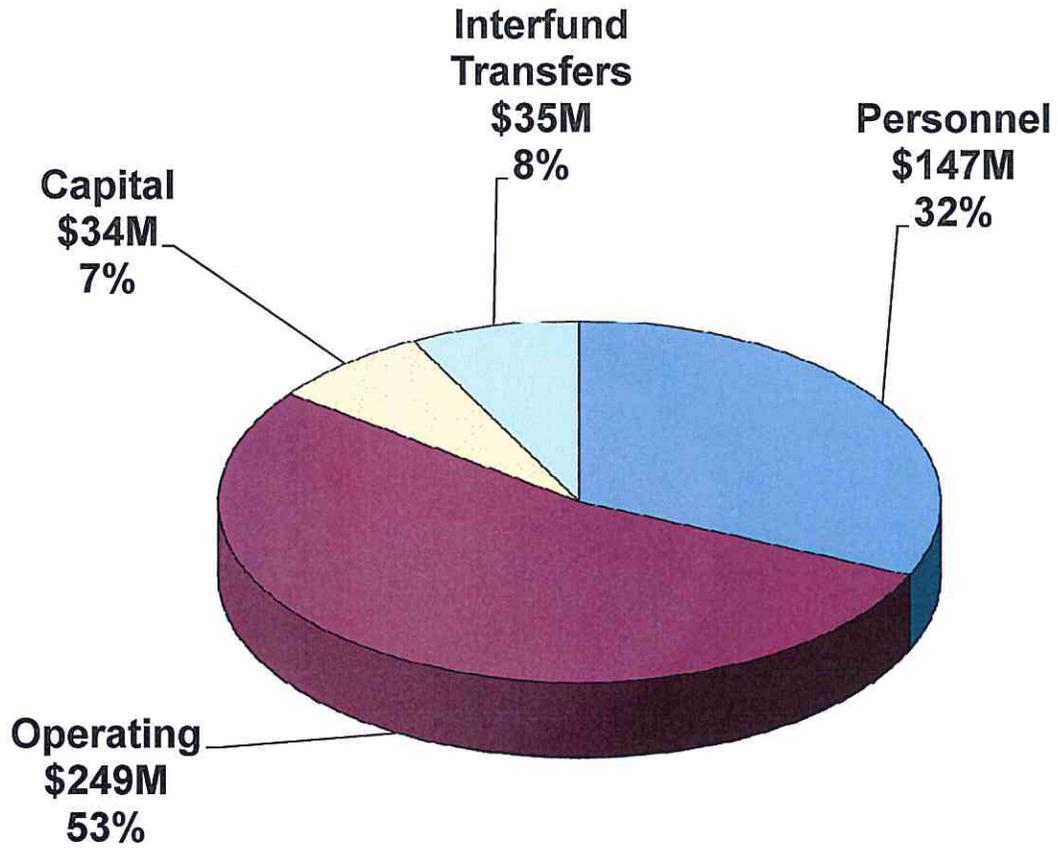
Interfund Transfers represent indirect cost allocations and operating transfers.

	2014 Budget Proposed	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
<b>General Government</b>				
Archives	\$ 396,448	\$ 460,914	\$ 416,704	\$ (64,466)
Budget	1,218,258	1,201,516	1,084,191	16,742
Commissioners	674,174	731,071	1,422,512	(56,897)
Controller	2,048,496	2,208,115	2,214,311	(159,619)
Election Services	2,370	3,000	65,141	(630)
Facilities	2,068,577	1,269,590	1,036,399	798,987
Fleet Management	0	0	25,406	0
Human Resources	2,509,115	2,303,478	2,270,645	205,637
Information Systems	7,127,220	6,278,740	7,104,537	848,480
Mailroom/Printing	377,541	404,056	392,067	(26,515)
Non-Departmental	11,162,589	12,748,176	12,034,108	(1,585,587)
Purchasing	580,720	553,929	566,717	26,791
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	992,560	1,261,798	1,474,972	(269,238)
Tax Claim	7,005,000	8,010,525	7,233,367	(1,005,525)
Tax Collectors	46,000	45,500	45,488	500
Telecommunications	357,311	243,949	330,208	113,362
Treasurer	132,358,208	132,287,711	123,079,395	70,497
Veterans Affairs	400	500	750	(100)
<b>Total General Government</b>	<b>\$ 171,855,287</b>	<b>\$ 172,574,368</b>	<b>\$ 163,106,211</b>	<b>\$ (719,081)</b>
<b>Judicial</b>				
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	557,906	569,991	804,331	(12,085)
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	38,632	38,632	45,735	0
Register of Wills	1,123,950	1,205,898	883,752	(81,948)
Sheriff	2,053,477	1,908,825	1,650,385	144,652
<b>Total Judicial</b>	<b>\$ 13,145,907</b>	<b>\$ 13,240,822</b>	<b>\$ 11,852,058</b>	<b>\$ (94,915)</b>
<b>Public Safety</b>				
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
<b>Total Public Safety</b>	<b>\$ 16,124,350</b>	<b>\$ 14,037,560</b>	<b>\$ 15,227,244</b>	<b>\$ 2,086,790</b>

	2014 Budget Proposed	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
<b>Human Services</b>				
Aging	9,746,014	9,350,232	11,269,559	395,782
Child Care Info Svcs	0	16,788,655	16,730,889	(16,788,655)
Children & Youth Serv	34,414,690	32,859,967	42,435,647	1,554,723
Council on Chemical Abuse	5,951,344	5,948,805	6,158,125	2,539
Domestic Relations	4,609,392	4,656,680	8,653,249	(47,288)
Health Choices	82,000,002	79,527,262	79,863,130	2,472,740
Human Services	2,885,382	2,784,031	3,116,886	101,351
Job Training	5,169,576	4,947,241	5,371,935	222,335
MH/DD	16,203,481	16,409,749	17,802,727	(206,268)
Total Human Services	\$ 160,979,881	\$ 173,272,622	\$ 191,402,147	\$ (12,292,741)
<b>Public Works</b>				
Solid Waste/Recycling	2,929,300	2,885,000	2,844,352	44,300
Total Public Works	\$ 2,929,300	\$ 2,885,000	\$ 2,844,352	\$ 44,300
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,000,500	500	242,088	1,000,000
Agricultural Extension	0	0	0	0
Community Development	4,228,478	3,689,717	4,478,888	538,761
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	\$ 5,774,808	\$ 4,136,557	\$ 5,554,890	\$ 1,638,251
<b>Cultural/Recreation</b>				
County Library Systems	1,341,997	1,356,342	1,347,774	(14,345)
Parks System	1,508,505	585,228	539,269	923,277
Total Cultural/Recreation	\$ 2,850,502	\$ 1,941,570	\$ 1,887,043	\$ 908,932
<b>Miscellaneous</b>				
County Farm	43,803	43,569	10,048	234
Insurance	2,167,582	2,760,989	1,426,353	(593,407)
Liquid Fuels	10,866,575	11,684,795	1,636,142	(818,220)
Security	1,048,378	991,417	902,190	56,961
Special Legislation	3,964,120	3,588,640	3,456,280	375,480
Misc. - Muni. End User Radio Grant	0	0	0	0
Total Miscellaneous	\$ 18,090,458	\$ 19,069,410	\$ 7,431,013	\$ (978,952)

	2014 Budget Proposed	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
<b>Debt Service</b>				
Debt Service	2,107,781	2,074,232	25,438,934	33,549
<b>Total Debt Service</b>	<u>\$ 2,107,781</u>	<u>\$ 2,074,232</u>	<u>\$ 25,438,934</u>	<u>\$ 33,549</u>
<b>Berks County Residential Center</b>				
Berks County Residential Center	7,203,341	7,070,997	16,014,581	132,344
<b>Total Berks County Residential Center</b>	<u>\$ 7,203,341</u>	<u>\$ 7,070,997</u>	<u>\$ 16,014,581</u>	<u>\$ 132,344</u>
<b>Berks Heim</b>				
Berks Heim	41,379,881	40,912,038	40,614,193	467,843
<b>Total Berks Heim</b>	<u>\$ 41,379,881</u>	<u>\$ 40,912,038</u>	<u>\$ 40,614,193</u>	<u>\$ 467,843</u>
<b>Emergency 911 Systems</b>				
Emergency 911 Systems	8,706,394	11,629,231	11,747,142	(2,922,837)
<b>Total Emergency 911 Systems</b>	<u>\$ 8,706,394</u>	<u>\$ 11,629,231</u>	<u>\$ 11,747,142</u>	<u>\$ (2,922,837)</u>
<b>Capital Projects Fund</b>				
Capital Projects Fund	0	20,500,000	16,286,170	(20,500,000)
<b>Total Capital Projects Fund</b>	<u>\$ 0</u>	<u>\$ 20,500,000</u>	<u>\$ 16,286,170</u>	<u>\$ (20,500,000)</u>
<b>Total Revenues By Department By Function</b>	<u>\$ 451,147,890</u>	<u>\$ 483,344,407</u>	<u>\$ 509,405,978</u>	<u>\$ (32,196,517)</u>

# 2014 Proposed Budget Expenditures by Type

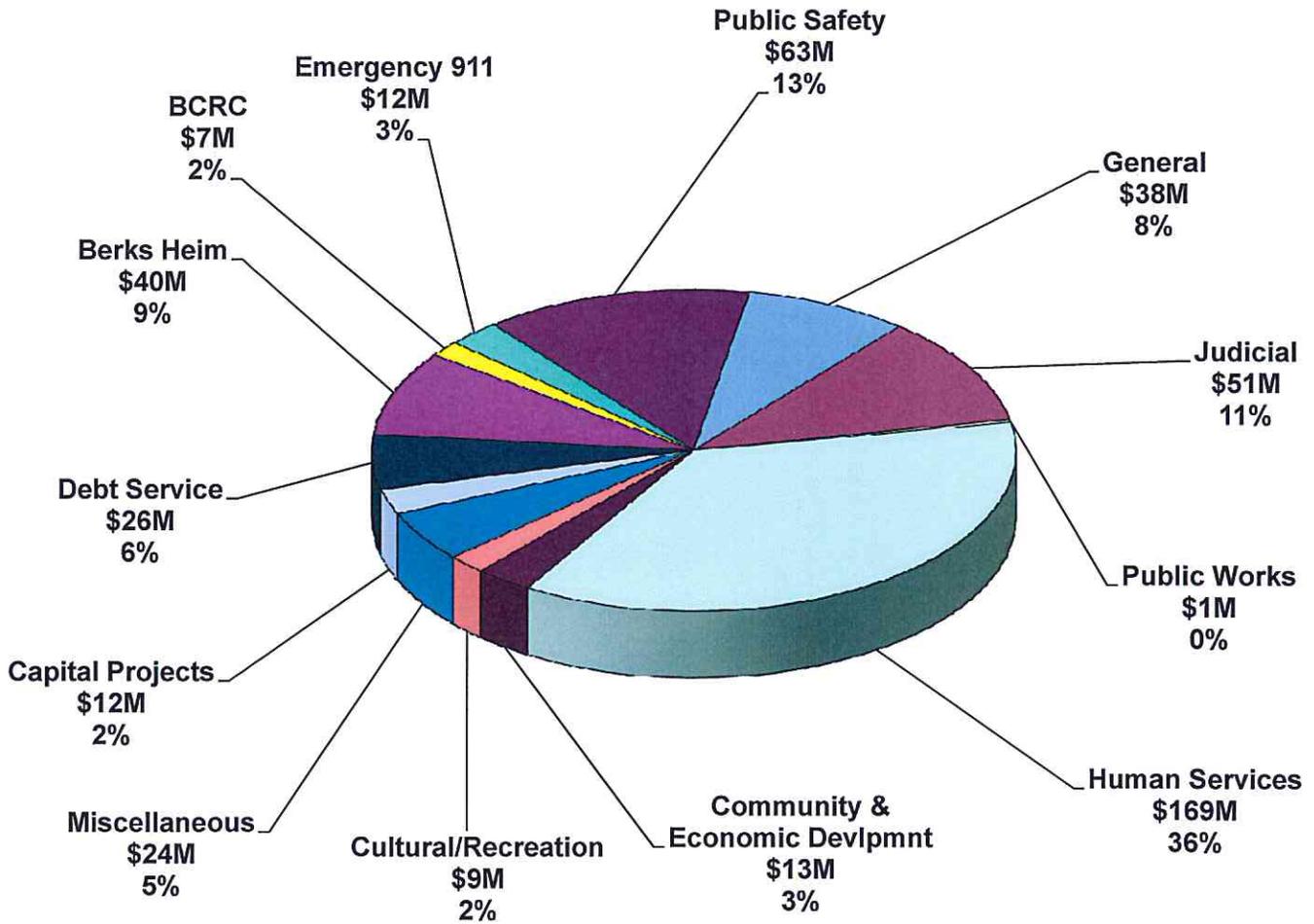


Schedule of 2014 Proposed Budget Expenditures by Type  
By Fund

County of Berks, Pennsylvania  
2014 Proposed Annual Budget

	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
<b>General Fund</b>	\$ 88,329,432	\$ 82,004,012	\$ 9,315,922	\$ 24,969,664	\$ 204,619,030
<b>Special Revenue Funds</b>					
Aging	2,744,442	6,136,442	7,573	857,557	9,746,014
Children & Youth Serv	10,177,162	27,740,869	18,000	2,096,156	40,032,187
Community Development	199,073	2,466,395	0	1,563,049	4,228,517
Council on Chemical Abuse	0	5,951,344	0	1,632	5,952,976
Domestic Relations	5,284,993	247,228	27,000	877,652	6,436,873
Health Choices	350,992	81,578,013	0	70,997	82,000,002
Human Services	8,713	2,755,706	0	120,963	2,885,382
Job Training	1,510,193	3,486,201	0	173,182	5,169,576
Liquid Fuels	182,177	952,633	11,045,884	94,368	12,275,062
MH/DD	449,210	16,417,376	0	111,895	16,978,481
Special Legislation	0	2,122,310	0	1,695,765	3,818,075
<b>Total Special Revenue Funds</b>	\$ 20,906,955	\$ 149,854,517	\$ 11,098,457	\$ 7,663,216	\$ 189,523,145
<b>Enterprise Funds</b>					
Berks County Residential Center	4,150,734	1,587,325	0	1,450,619	7,188,678
Berks Heim	27,285,179	10,870,922	553,831	945,004	39,654,936
Emergency 911 Systems	6,566,019	4,260,916	1,072,873	325,200	12,225,008
<b>Total Enterprise Funds</b>	\$ 38,001,932	\$ 16,719,163	\$ 1,626,704	\$ 2,720,823	\$ 59,068,622
<b>Capital Projects Fund</b>					
Capital Projects Fund	0	0	11,589,178	0	11,589,178
<b>Total Capital Projects Fund</b>	\$ 0	\$ 0	\$ 11,589,178	\$ 0	\$ 11,589,178
<b>Total 2014 Expenditures</b>	\$ <u>147,238,319</u>	\$ <u>248,577,692</u>	\$ <u>33,630,261</u>	\$ <u>35,353,703</u>	\$ <u>464,799,975</u>

# 2014 Proposed Budget Expenditures by Function



	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
<b>General Government</b>				
Archives	\$ 369,108	\$ 621,315	\$ 635,270	\$ (252,207)
Budget	1,176,024	1,209,038	1,676,814	(33,014)
(4) Commissioners	2,128,419	2,021,490	2,363,006	106,929
Controller	2,258,615	2,271,071	3,044,321	(12,456)
Election Services	1,677,421	1,656,843	2,026,342	20,578
Facilities	10,964,163	12,072,229	11,365,377	(1,108,066)
Fleet Management	0	0	12,870	0
Human Resources	2,894,761	3,074,106	3,120,952	(179,345)
Information Systems	6,833,219	5,990,650	7,275,601	842,569
Mailroom/Printing	451,799	411,284	497,485	40,515
Purchasing	619,368	584,635	768,035	34,733
Real Estate	3,059,686	2,774,229	3,736,788	285,457
Recorder of Deeds	1,251,609	1,375,680	1,765,302	(124,071)
Solicitor	1,220,164	1,183,560	1,449,166	36,604
Tax Claim	907,595	952,063	1,052,404	(44,468)
Tax Collectors	449,647	453,902	456,144	(4,255)
Telecommunications	358,117	277,039	324,218	81,078
Treasurer	849,532	848,488	985,516	1,044
Veterans Affairs	664,382	691,490	1,012,855	(27,108)
<b>Total General Government</b>	<b>\$ 38,133,629</b>	<b>\$ 38,469,112</b>	<b>\$ 43,568,466</b>	<b>\$ (335,483)</b>
<b>Judicial</b>				
Clerk of Courts	2,437,763	2,466,020	3,088,221	(28,257)
Community Bail Program (BCPS)	570,277	582,608	590,827	(12,331)
Coroner	1,389,463	1,385,171	2,203,362	4,292
Court Reporters	2,197,058	2,031,907	3,001,734	165,151
Courts	7,934,114	8,444,178	10,672,262	(510,064)
(4) District Attorney	9,968,978	9,403,332	13,135,959	565,646
District Justices	10,237,783	10,004,374	11,760,547	233,409
Law Library	568,000	589,256	610,471	(21,256)
Prothonotary	2,720,716	2,462,052	2,918,830	258,664
Public Defender	3,068,531	3,036,820	4,221,253	31,711
Register of Wills	1,018,072	1,028,269	1,291,786	(10,197)
Sheriff	8,801,421	8,471,076	12,321,052	330,345
<b>Total Judicial</b>	<b>\$ 50,912,176</b>	<b>\$ 49,905,063</b>	<b>\$ 65,816,304</b>	<b>\$ 1,007,113</b>
<b>Public Safety</b>				
Adult Probation	6,811,628	6,690,543	8,945,808	121,085
Community Corrections	2,229,894	2,031,365	2,334,473	198,529
County Fire Training	946,965	570,412	143,802	376,553
(4) Emergency Management	1,563,659	4,974,650	5,572,348	(3,410,991)
Jail System	35,282,654	30,234,697	41,688,018	5,047,957
Juvenile Probation	15,526,697	15,843,854	17,301,058	(317,157)
RIP Offenders Grant	434,403	403,374	415,585	31,029
(4) Miscellaneous	0	63,000	63,000	(63,000)
<b>Total Public Safety</b>	<b>\$ 62,795,900</b>	<b>\$ 60,811,895</b>	<b>\$ 76,464,092</b>	<b>\$ 1,984,005</b>

	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
<b>Human Services</b>				
Aging	9,746,014	9,350,232	11,915,886	395,782
Child Care Info Svcs	0	16,788,655	16,730,889	(16,788,655)
Children & Youth Serv	40,032,187	38,314,370	42,442,212	1,717,817
Council on Chemical Abuse	5,952,976	5,948,805	6,171,042	4,171
Domestic Relations	6,436,873	6,599,747	8,653,250	(162,874)
Health Choices	82,000,002	79,527,262	79,807,632	2,472,740
Human Services	2,885,382	2,799,433	3,117,997	85,949
Job Training	5,169,576	4,947,241	5,371,935	222,335
MH/DD	16,978,481	17,284,749	17,802,728	(306,268)
Total Human Services	<u>\$ 169,201,491</u>	<u>\$ 181,560,494</u>	<u>\$ 192,013,571</u>	<u>\$ (12,359,003)</u>
<b>Public Works</b>				
Solid Waste/Recycling	1,195,190	1,193,611	1,228,830	1,579
Total Public Works	<u>\$ 1,195,190</u>	<u>\$ 1,193,611</u>	<u>\$ 1,228,830</u>	<u>\$ 1,579</u>
<b>Community &amp; Economic Devlpmnt.</b>				
Ag & Land Preservation	1,336,562	1,774,633	1,271,698	(438,071)
Agricultural Extension	530,421	514,556	599,866	15,865
BARTA	472,053	449,574	428,163	22,479
(2) Community Development	4,228,517	3,689,718	4,242,022	538,799
(1) GREP	500,000	500,000	700,000	0
Industrial Development Authority	0	0	139,286	0
(4) Planning	1,559,035	1,432,475	1,924,199	126,560
RACC	3,100,000	3,100,000	3,350,000	0
(4) Tourism	0	50,000	50,000	(50,000)
(3), (4) Miscellaneous	1,735,946	1,770,062	1,756,460	(34,116)
Total Community & Economic Devl	<u>\$ 13,462,534</u>	<u>\$ 13,281,018</u>	<u>\$ 14,461,694</u>	<u>\$ 181,516</u>
<b>Cultural/Recreation</b>				
County Library Systems	4,895,456	4,710,788	5,193,899	184,668
(4) Parks System	4,032,822	3,404,322	4,074,955	628,500
(4) Miscellaneous	0	95,000	95,000	(95,000)
Total Cultural/Recreation	<u>\$ 8,928,278</u>	<u>\$ 8,210,110</u>	<u>\$ 9,363,854</u>	<u>\$ 718,168</u>
<b>Miscellaneous</b>				
Contingency General	3,500,000	3,570,000	0	(70,000)
County Farm	0	775	922	(775)
Insurance	1,829,326	2,258,346	1,546,523	(429,020)
Liquid Fuels	12,275,062	12,868,562	1,640,334	(593,500)
Security	1,369,275	1,255,452	1,261,092	113,823
Special Legislation	3,818,075	3,454,711	3,574,024	363,364
Misc. - Muni. End User Radio Grant	1,053,806	1,771,232	0	(717,426)
Total Miscellaneous	<u>\$ 23,845,544</u>	<u>\$ 25,179,078</u>	<u>\$ 8,022,895</u>	<u>\$ (1,333,534)</u>

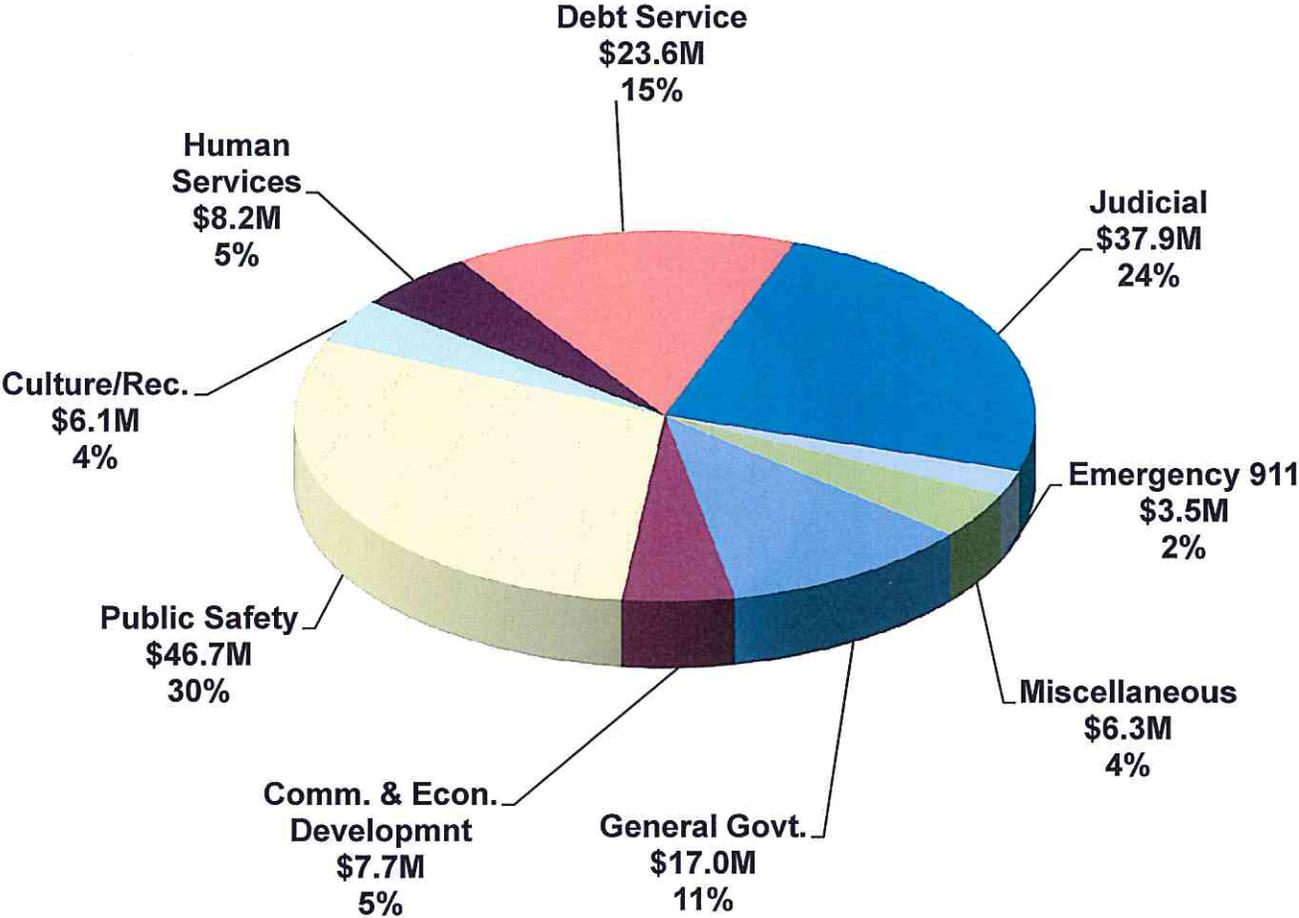
	2014 Budget Adopted	2013 Budget Adopted	2012 Actual	2014 vs 2013 Budget
<b>Debt Service</b>				
Debt Service	25,667,433	27,428,364	24,240,330	(1,760,931)
Total Debt Service	\$ 25,667,433	\$ 27,428,364	\$ 24,240,330	\$ (1,760,931)
<b>Berks County Residential Center</b>				
Berks County Residential Center	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
<b>Berks Heim</b>				
Berks Heim	39,654,936	37,225,727	38,763,708	2,429,209
Total Berks Heim	\$ 39,654,936	\$ 37,225,727	\$ 38,763,708	\$ 2,429,209
<b>Emergency 911 System</b>				
Emergency 911 Systems	12,225,008	14,436,636	8,614,044	(2,211,628)
Total Emergency 911 System	\$ 12,225,008	\$ 14,436,636	\$ 8,614,044	\$ (2,211,628)
<b>Capital Projects Fund</b>				
Capital Projects - GOB	0	0	976,264	0
Capital Projects Fund	11,589,178	47,837,468	24,964,705	(36,248,290)
Total Capital Projects	\$ 11,589,178	\$ 47,837,468	\$ 25,940,969	\$ (36,248,290)
<b>Total Expenses By Department By Function</b>	\$ 464,799,975	\$ 511,408,659	\$ 527,734,747	\$ (46,608,684)

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 Proposed 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>General Government</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>	<u>Amt.</u>
<sup>1</sup> Archives	-	-	-	-	
<sup>1</sup> Budget	-	-	-	-	
Commissioners	674,174	2,128,419	0	(1,454,245)	
Controller	2,048,496	2,258,615	0	(210,119)	
Election Services	2,370	1,677,421	0	(1,675,051)	
Facilities	2,068,577	10,964,163	0	(8,895,586)	
<sup>1</sup> Fleet Management	0	0	0	0	
Human Resources	2,509,115	2,894,761	0	(385,646)	
<sup>1</sup> Information Systems	-	-	-	-	
Mailroom/Printing	377,541	451,799	0	(74,258)	
<sup>1</sup> Non-Departmental	-	-	-	-	
Purchasing	580,720	619,368	0	(38,648)	
Real Estate	59,300	3,059,686	0	(3,000,386)	
<sup>1</sup> Recorder of Deeds	-	-	-	-	
Solicitor	992,560	1,220,164	0	(227,604)	
<sup>1</sup> Tax Claim	-	-	-	-	4,600,000
Tax Collectors	46,000	449,647	0	(403,647)	
Telecommunications	357,311	358,117	0	(806)	
<sup>1</sup> Treasurer	-	-	-	-	130,950,507
Veterans Affairs	400	664,382	0	(663,982)	
<b>Total General Government Function</b>	<b>9,716,564</b>	<b>26,746,542</b>	<b>0</b>	<b>(17,029,978)</b>	<b>135,550,507</b>
<b>Judicial</b>					
Clerk of Courts	1,420,400	2,437,763	0	(1,017,363)	
Community Bail Program (BCPS)	61,300	570,277	0	(508,977)	
Coroner	40,000	1,389,463	0	(1,349,463)	
Court Reporters	0	2,197,058	0	(2,197,058)	
Courts	1,576,402	7,934,114	0	(6,357,712)	
District Attorney	557,906	9,968,978	0	(9,411,072)	
District Justices	3,603,975	10,237,783	0	(6,633,808)	
Law Library	28,500	568,000	0	(539,500)	
Prothonotary	2,641,365	2,720,716	0	(79,351)	
Public Defender	38,632	3,068,531	0	(3,029,899)	
<sup>1</sup> Register of Wills	-	-	-	-	
Sheriff	2,053,477	8,801,421	0	(6,747,944)	
<b>Total Judicial Function</b>	<b>12,021,957</b>	<b>49,894,104</b>	<b>0</b>	<b>(37,872,147)</b>	
<b>Public Safety</b>					
Adult Probation	2,800,049	6,811,628	0	(4,011,579)	
Community Corrections	366,067	2,229,894	0	(1,863,827)	
County Fire Training	59,745	946,965	0	(887,220)	
Emergency Management	395,255	1,563,659	0	(1,168,404)	
Jail System	4,728,753	35,282,654	0	(30,553,901)	
Juvenile Probation	7,340,078	15,526,697	0	(8,186,619)	
<sup>1</sup> RIP Offenders Grant	434,403	434,403	0	0	
<sup>1</sup> Miscellaneous	0	0	0	0	
<b>Total Public Safety Function</b>	<b>16,124,350</b>	<b>62,795,900</b>	<b>0</b>	<b>(46,671,550)</b>	
<b>Human Services</b>					
<sup>1</sup> Aging	9,746,014	9,746,014	0	0	
<sup>1</sup> Child Care Info Svcs	0	0	0	0	
Children & Youth Serv	34,414,690	40,032,187	0	(5,617,497)	
Council on Chemical Abuse	5,951,344	5,952,976	0	(1,632)	
Domestic Relations	4,609,392	6,436,873	0	(1,827,481)	

Function	Total Revenues	Total Expenditures	Special Revenue/Enterprise/Capital Project Fund Balance Used	General Fund Reserve/Taxes used per Department	Taxes Budgeted
<sup>1</sup> Health Choices	82,000,002	82,000,002	0	0	
<sup>1</sup> Human Services	2,885,382	2,885,382	0	0	
<sup>1</sup> Job Training	5,169,576	5,169,576	0	0	
MH/DD	16,203,481	16,978,481	0	(775,000)	
Total Human Services Function	160,979,881	169,201,491	0	(8,221,610)	
<b>Public Works</b>					
<sup>1</sup> Solid Waste/Recycling	-	-	-	-	
Total Public Works Function	0	0	0	0	0
<b>Community &amp; Economic Development</b>					
Ag & Land Preservation	1,000,500	1,336,562	0	(336,062)	
Agricultural Extension	0	530,421	0	(530,421)	
BARTA	0	472,053	0	(472,053)	
Community Development	4,228,478	4,228,517	0	(39)	
GREP	0	500,000	0	(500,000)	
<sup>1</sup> Industrial Development Authority	0	0	0	0	
Planning	545,830	1,559,035	0	(1,013,205)	
RACC	0	3,100,000	0	(3,100,000)	
Miscellaneous	0	1,735,946	0	(1,735,946)	
Total Commun & Econom Dvlpmnt Function	5,774,808	13,462,534	0	(7,687,726)	
<b>Cultural/Recreation</b>					
County Library Systems	1,341,997	4,895,456	0	(3,553,459)	
Parks System	1,508,505	4,032,822	0	(2,524,317)	
<sup>1</sup> Miscellaneous	0	0	0	0	
Total Cultural/Recreation Function	2,850,502	8,928,278	0	(6,077,776)	
<b>Miscellaneous</b>					
Contingency General	0	3,500,000	0	(3,500,000)	
<sup>1</sup> County Farm	-	-	-	-	
<sup>1</sup> Insurance	-	-	-	-	
Liquid Fuels	10,866,575	12,275,062	(1,408,487)	0	
Security	1,048,378	1,369,275	0	(320,897)	
<sup>1</sup> Special Legislation	-	-	-	-	
Misc. - Muni. End User Radio Grant	0	1,053,806	0	(1,053,806)	
Total Miscellaneous Function	11,914,953	18,198,143	(1,408,487)	(4,874,703)	
<b>Debt Service</b>					
Debt Service	2,107,781	25,667,433	0	(23,559,652)	
Total Debt Service Function	2,107,781	25,667,433	0	(23,559,652)	0
<b>Berks County Residential Center</b>					
<sup>1</sup> Berks County Residential Center	-	-	-	-	
Total Berks County Residential Center	0	0	0	0	0
<b>Berks Heim</b>					
<sup>1</sup> Berks Heim	-	-	-	-	
Total Berks Heim Function	0	0	0	0	0
<b>Emergency 911 System</b>					
Emergency 911 Systems	8,706,394	12,225,008	(3,518,614)	0	
Total Emergency 911 Function	8,706,394	12,225,008	(3,518,614)	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>
Total Functions w/out Capital Projects	230,197,190	387,119,433	(4,927,101)	(151,995,142)	135,550,507
Total Tax and General Fund Balance Consumed	(151,995,142)				
Total Special Revenue/Enterprise Fund Balance Consumed	(4,927,101)				
Total Tax and Fund Balance Consumed	(156,922,243)				
Less: Total Tax Revenue Consumed	135,550,507				
Budget Surplus/(Deficit) before fund balance	(21,371,736)				
General Fund Balance Consumed	(16,444,635)				
Special Revenue Fund Balance Consumed	(1,408,487)				
Enterprise Fund Balance Consumed	(3,518,614)				
Total	(21,371,736)				

**Notes:**

<sup>1</sup> In 2014 these operations do not consume taxes or fund balance.

## 2014 Proposed Budget Consumption of Taxes and Fund Balance Comparison by Function

